

# 2024

## Operating and Capital Improvement Budget

Prepared by the Office of  
Budget and Financial Planning



City of Aurora, Colorado



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# City of Aurora, Colorado

## 2024 Operating and Capital Improvement Budget Acknowledgements

### City Council

Mike Coffman .....	Mayor
Dustin Zvonek .....	Mayor Pro-Tem (Incoming) and At-Large
Curtis Gardner .....	Mayor Pro-Tem (Outgoing) and At-Large
Crystal Murillo .....	Ward I
Steve Sundberg.....	Ward II
Ruben Medina .....	Ward III
Stephanie Hancock .....	Ward IV (Incoming)
Juan Marcano.....	Ward IV (Outgoing)
Alison Coombs .....	Ward V
Françoise Bergan.....	Ward VI
Angela Lawson.....	At-Large
Danielle Jurinsky .....	At-Large

### City Executive Staff

Jason Batchelor .....	City Manager
Marshall Brown.....	Interim Deputy City Manager
Laura Perry.....	Deputy City Manager
Roberto Venegas .....	Deputy City Manager

# Office of Budget and Financial Planning Team

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Terri Velasquez..... Director of Finance  
Gregory Hays..... Budget Officer  
Kerstin Claspell ..... Budget and Finance Program Manager  
Jackie Ehmann..... Budget and Finance Program Manager  
Leticia Callanen .....Strategy and Performance Manager  
Jennifer Speer ..... Sr. Finance Business Systems Analyst  
Richard Goggins..... Budget Analyst  
Bill Levine ..... Budget Analyst  
Mark Smith..... Budget Analyst  
Terrance Taylor ..... Budget Analyst

**Please use the information below if you wish to contact us:**

---

**Address**                    Office of Budget and Financial Planning  
                                  City of Aurora  
                                  15151 E Alameda Pkwy, Ste. 5500  
                                  Aurora, CO 80012

**Phone**                     (303) 739-7055

**Email**                      budget1@auroragov.org

**Access Aurora**           (303) 739-7000

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**You can also access an electronic version of the 2024 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, 2023**

*Christopher P. Morill*

Executive Director

# Special Recognition

The following individuals and groups played a key role in the development of the 2024 budget for the City of Aurora. They are recognized here for their hard work and valuable contributions.

## **Council Appointees**

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Candace Atkinson, Court Administrator  
Dan Brotzman, City Attorney  
Shawn Day, Presiding Judge

## **Commission Appointees**

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

## **Deputy City Managers**

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Marshall Brown (Interim)  
Laura Perry  
Roberto Venegas

## **Department Directors and Managers**

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Aurora Water – Marshall Brown  
Aurora911 – Tina Buneta  
Communications – Kim Stuart  
Finance – Terri Velasquez  
Fire – Alec Oughton  
Housing and Community Services – Jessica Prosser  
Human Resources – Ryan Lantz  
Information Technology – Scott Newman  
Library & Cultural Services – Midori Clark  
Parks, Recreation & Open Space – Brooke Bell  
Planning & Development Services – Jeannine Rustad  
Police – Art Acevedo (Interim)  
Public Works – Cindy Colip

## **Department Budget Staff**

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Aurora Water – Cat Olukotun, Gail Thrasher, Sonya Gonzalez, Eric Schneider, and Fernando Aranda Perozo  
Aurora911 – Richard Goggins  
City Attorney’s Office – Jan Adamcyk, Anabell Pi, Jackie Ehmann  
City Council – Greg Hays  
Civil Service Commission – Mark Smith

Communications – Kerstin Claspell  
Court Administration – Yvonne Madril-Brawner, Jackie Ehmann  
Finance – Terrance Taylor  
Fire – Mathew Wasserburger  
General Management – Jackie Ehmann  
Housing and Community Services – Jeffrey Hancock, Kerstin Claspell, and Richard Goggins  
Human Resources – Andrea Paquette and Terrance Taylor  
Information Technology – Liz Rehwalt  
Judicial – Jodi Wagner, Jackie Ehmann  
Library & Cultural Services – Matthew Kipp  
Parks, Recreation & Open Space – Tom Tully and Sarah Maier  
Planning & Development Services – Marvin Redding  
Police – John Schneebeck, Mara Nelson, and Kathy Stafford  
Public Defender – Reyna Lopez, Jackie Ehmann  
Public Works – Elly Watson

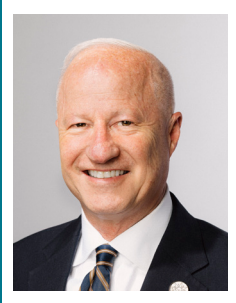
## **Council-Appointed Citizen Committees**

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

# 2024

## CITY COUNCIL MEMBERS AURORA, COLORADO



**Mike Coffman**  
Mayor



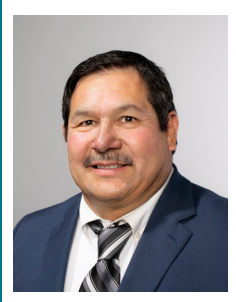
**Dustin Zvonek**  
At Large (Mayor Pro Tem)



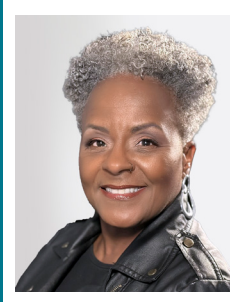
**Crystal Murillo**  
Ward I



**Steve Sundberg**  
Ward II



**Ruben Medina**  
Ward III



**Stephanie Hancock**  
Ward IV



**Angela Lawson**  
Ward V



**Françoise Bergan**  
Ward VI



**Alison Coombs**  
At Large



**Danielle Jurinsky**  
At Large



**Curtis Gardner**  
At Large

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



Creating great neighborhoods



Emphasizing public safety and quality services



Encouraging a high-quality and high-wage economic environment



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

# Introduction to the City of Aurora 2024 Adopted Budget

This 2024 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 2024 budget as adopted by City Council in the fall of 2023. The figures and narratives published in this document also provide the originally adopted 2023 budget by City Council and an updated status of the 2023 projection at the time the 2024 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 2025 budget.

In keeping with best practices adopted by the city and reflected in criteria published by the Government Finance Officers Association, this budget is intended to serve as:

- A policy document that highlights the key issues that shape the budget and outlines the financial and other policies that guide the city's operating plans;
- A financial plan that describes and summarizes relevant information related to: revenues, expenditures, debt service, and funds available for all city funds;
- An operations guide that provides useful information on the nature, purpose, and accomplishments of the city's various organizational units; and
- A communications device that summarizes and illustrates key information related to: the city's people, resources, planning processes, and budget outlook.

In order to fulfill these purposes, the budget is divided into several sections. The City Manager's *Budget Message* and *Executive Summary* provide information that describes the contours of the city's budget and the issues that shaped its development. The *Strategic Plan* section 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 *2024 General Fund Revenue Overview* provides a detailed description of the city's General Fund revenue outlook for 2024 and beyond. The *Long-Range General Fund Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2028. The *Fund Summaries* provide tables and narratives that explain major changes in funds available for all city funds. The *Department Budgets* section provides information on departmental operating appropriations, staffing, and programs. The *Capital Improvement Program* section describes the city's five-year capital improvement program for all funds. A set of appendices is included with additional information on the city's budget.

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

- **If I want to get an overall view of important topics to Aurora, but don't need all that detail, where do I go?**
  - Sure, start with the Budget Message (Section A). It is a high-level view of what is important, written in the voice of 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 is detail.
- **If I want to learn more about how the city budgets, including a general timeline and how citizens can get involved?**
  - Appendix 12: Budget Process and Calendar (page J-89) has information on that. There is also a Public Input section that is in the 2024 Proposed Book (found here: [https://www.auroragov.org/city\\_hall/city\\_finances\\_\\_budget/city\\_budget](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 2028.
- **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-41.
- **I'm a policy nut! I can't get enough! Do you have financial policies?**
  - Well, sure! Appendix 13 starting on page J-95 has our financial policies.
- **Where can I get more information about the Police budget?**
  - The Police Department pages start on page H-161.
- **What does the debt of Aurora look like?**
  - The Debt section can be found in Appendix 9, page J-67

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





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# City of Aurora, Colorado

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**2024 Operating and Capital  
Improvement Budget**

## BUDGET MESSAGE



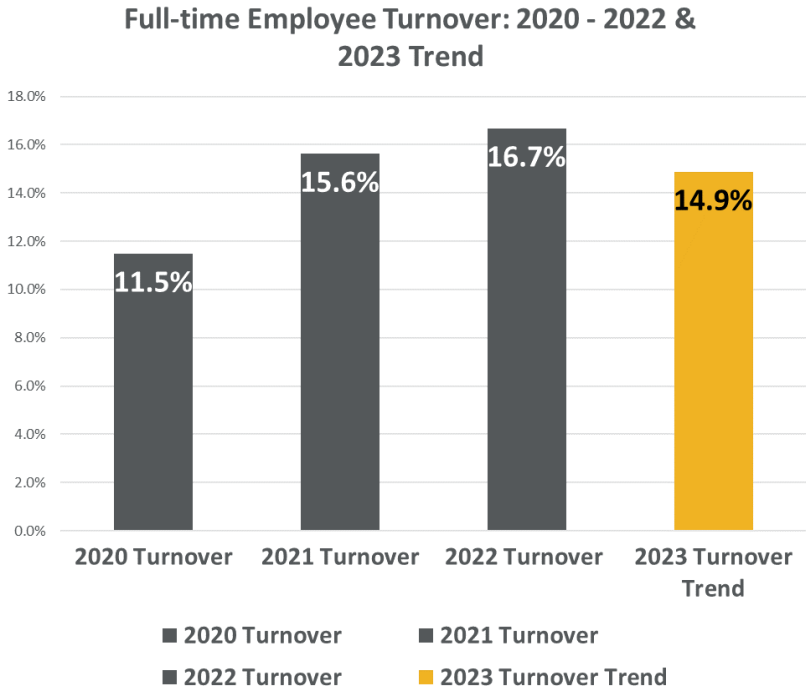


# 2024 Adopted Budget Message

The 2024 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.

## Employees

The 2024 Adopted Budget includes funding for pay and benefit increases for all employees across all departments. Aurora is implementing Pay for Performance and the 2024 Adopted Budget includes the equivalent of a 5.0 percent wage increase to fund this effort. The market for qualified and dedicated employees remains extremely competitive. The city has made significant investments to continue to attract and retain top talent. We are seeing improvements in staff turnover through the first seven months of 2023.



In addition to reduced turnover, the city is seeing an increase in hiring. We have been able to reduce the number of vacancies across the city. Filling all vacancies and providing the authorized staffing is a major focus area for Human Resources and all departments.

In addition to pay and benefits, the city is also focusing on each employee’s experience with the city. We have several efforts to engage employees and listen to their feedback about what can be improved. Department Directors are responsible for establishing forums to communicate with employees and improve our workplace culture. Our goal is to be an employer of choice that demonstrates the value of our employees by being responsive to concerns and issues. One of the

issues we have heard from employees is the desire for increased training opportunities. The Adopted Budget includes increased budget for training for each and every city department.

While our efforts have resulted in improvement, we will continue to examine our hiring processes along with increasing our funding for salaries and benefits to ensure Aurora remains competitive in the hiring market.

### **Public Safety**

The 2024 Adopted Budget includes significant investments in public safety for the city. The additions to Public Safety budgets represent the largest increases in both funding and staffing across the entire city. These investments represent our commitment to ensure timely, high-quality response to calls for service in the community.

The Fire budget includes \$3.1 million in amendments, including 18.0 Full Time Equivalent (FTE) staff. Aurora Fire Rescue will be adding 4.0 FTE to re-establish the Emergency Medical Services (EMS) Branch. The EMS Branch will ensure the department is following best practices and providing the highest quality services to the community. The Adopted Budget also includes funding for 12.0 FTE firefighters that will backfill firefighters on the line when they are training. The budget also includes adding a civilian Community Educator position for planning, preparing, and presenting programs of instruction intended to reduce community risk; educate and inform the public to increase fire and life safety; and minimize traumatic injuries. Finally, the Adopted Budget includes ongoing funding for psychological services for members of the department to address mental health needs.

The Housing and Community Services budget includes funding to expand the Aurora Mobile Response Team (AMRT) program. The program has two teams in 2023 and the Adopted Budget includes funding to add another team. The AMRT program partners a mental health clinician with a paramedic to respond to individuals experiencing mental health crises.

The Police budget includes \$2.6 million of amendments including the addition of 18.0 FTE. Five of the positions will allow the redeployment of a sworn officer back to other duties by replacing the position with a civilian, including the Director of the Crime Lab, Manager of Marketing & Communications, an Emergency Management & Logistics Specialist, a Business Systems Analyst, and a Records Supervisor. Nine of the positions provide civilians to directly support the department including Record Technicians, a Volunteer Coordinator, and support staff. The final four positions provide civilians to address crime and support victims of crime by adding an additional Crime Analyst, Digital Forensics Examiner, and two Victim Advocates.

The 2024 Adopted Budget also includes funding to change the department fleet budget to a programmed replacement of fleet vehicles. This funding includes some one-time funding to address needs in 2024, while providing a multi-year plan to increase funding over time and move the fleet to a programmed replacement program. This program will increase the reliability and readiness of the department fleet. The 2024 budget will initially focus on patrol cars.

The City Attorney's budget includes funding for Victims Advocates to allow the city to meet the state legislative requirement that domestic violence cases heard in the Aurora Municipal Court comply with the Victims' Rights Act. In addition, the Adopted Budget includes funding for Courts Administration to purchase the necessary systems to move to a paperless court. These two efforts represent significant commitments to ensuring we have a municipal court that provides fair and impartial justice processes for our community.

While these additions in the Adopted Budget represent significant investments in public safety, there are many unmet needs in the public safety departments including the need to increase staffing to better respond to high call volumes. We will need to explore ways to meet these operational needs in future budgets.

### **Animal Services**

The Animal Services budget includes both capital and operational funds to address the challenges of operating within a 40-year-old facility. Operationally, the 2024 budget includes 3.0 FTE additional staff members, specifically 2.0 FTE Foster/Volunteer Coordinators and 1.0 FTE Behavior/Transfer Assistant. The Foster/Volunteer Coordinators will provide a dedicated resource toward developing a sustained, robust foster program that will allow for additional space in the shelter as animals are moved more efficiently into foster volunteer homes. The Behavior/Transfer Assistant will focus exclusively on animal evaluations and transfers, allowing for animals coming into the shelter to be quickly evaluated and prepared for adoption. Regarding capital improvements, the budget includes both ARPA funds and impact fees for shelter renovations, including kennel replacement, upgrading the drain system, and repurposing existing space to add overall capacity. Finally, to alleviate current shelter capacity issues, including the necessity to move animals during future shelter renovations, staff will obtain a temporary or long-term satellite shelter and/or adoption center.

The investments in the 2024 Adopted Budget are investments to address the immediate needs in Animal Services. We still have unmet capital and operating needs in Animal Services that will need to be addressed in future budgets.

### **Capital Projects**

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. Capital investments in the 2024 Adopted Budget are focused on better understanding the condition of the city's existing infrastructure and future infrastructure needs to keep pace with the city's growth. The capital five-year plan includes a \$16.7 million investment in master planning and supporting implementation for public safety facilities, multi-modal transportation, and city facilities. The investment in master planning provides for proactive capital planning in addressing the city's short and long-term capital needs.

To address our most pressing transportation needs, the city continues to pursue state and federal grants. In 2023, the city had notable success in securing over \$28.3 million in projects that include grant funding primarily through the Denver Regional Council of Governments (DRCOG)

Transportation Improvement Program (TIP). The receipt of DRCOG TIP funding for priority capital transportation needs will position our priority transportation projects to compete for federal discretionary grant programs funded by the Infrastructure Investment and Jobs Act (IIJA) in the coming year.

The 2024 Adopted Budget continues investment in the city's transportation spending plan, including the paving and reconstruction of neighborhood streets in the worst condition. The planned spending of \$166.5 million over the next five years will be sufficient to keep the city's Pavement Condition Index (PCI) at the target level of 73.

As noted above the Adopted Budget is funding the master plans for capital needs across the city. We will need to develop funding mechanisms to implement the master plans in future budgets.

### **Longer Term**

The 2024 Adopted Budget is balanced and provides some important investments in critical areas; however, the city continues to face a variety of unmet needs across all departments. It will be necessary to address these needs to ensure that we 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 we have that plan, we 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  
Interim City Manager





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# City of Aurora, Colorado

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## **2024 Operating and Capital Improvement Budget**

# EXECUTIVE SUMMARY





## 2024 Adopted Budget Executive Summary

The Executive Summary provides an overview of the 2024 Adopted Budget and the various factors that have influenced its creation. The intent is to help the reader more easily understand the city's 2024 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 2024 ADOPTED BUDGET

The City of Aurora's General Fund revenue estimate for the 2024 Adopted budget process was 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 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*

The economy continues to rebound from the COVID-induced recession in 2020. This recovery is occurring not just in economic output, but also for employment, income, and especially consumption-related components of the economy. Consumer demand remained extraordinarily strong in 2021 and 2022. This high level of demand, along with supply shortages, caused inflation in the United States in 2022 to reach the highest level in nearly four decades. National gross domestic product (GDP) grew by an impressive 5.9 percent in 2021 and then grew by another 2.1 percent in 2022. Under the BRD baseline forecast used in the 2024 Adopted Budget, U.S. real GDP will increase by 1.9 percent in both 2023 and 2024. Under the BRD pessimistic forecast, the U.S. economy will enter a mild recession starting this year, with real GDP growth declining by 0.4 percent in 2023 before falling another 0.3 percent in 2024.

In an effort to fight inflation, the Federal Reserve has raised interest rates ten times since the start of 2022 (through its last increase in May of 2023). In total, the Federal Reserve has increased interest rates by 5.00 percent. By increasing interest rates, the Federal Reserve hopes to constrain consumer spending by making borrowing more expensive. In this regard, there are fears that this monetary policy could result in a recession.

A combination of strong consumer demand and inflation caused retail trade to grow by 19.8 percent in 2021 and 9.2 percent in 2022. Under the baseline scenario, retail trade will grow by 3.6

percent in 2023 and 2.8 percent in 2024. In the optimistic scenario, retail trade will grow by 3.8 percent in 2023 and 4.9 percent in 2024. In contrast, under the pessimistic scenario retail trade will decline by 1.7 percent in 2023 and will decline by another 1.8 percent in 2024.

The national unemployment rate rose to 8.1 percent in 2020 as a result of the COVID-19 pandemic and the resulting recession. The national unemployment rate has declined each year since 2020. Despite inflation and other economic concerns, the labor market has remained strong in 2022 as well as the first half of 2023. As of June 2023, the unemployment rate in the United States stood at 3.6 percent. The baseline scenario assumes that employment will grow by 1.9 percent in 2023 and 0.4 percent in 2024. However, it is worth noting that under the pessimistic scenario, in 2023 the United States would enter a mild recession and U.S. employment would decrease by 0.8 percent in 2023 and 2.1 percent in 2024.

### *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 number of key economic indicators such as employment, personal income, and GDP growth. In the early months of the COVID-19 pandemic, employment in Colorado was hit relatively harder than most states. One factor that appears to have hurt Colorado is the relatively higher proportion of jobs in the state that are in service-related industries, including employment in the travel and tourism sector. Regardless, by April 2022 Colorado was one of only fourteen states to have completely recovered all of the jobs it lost during the COVID-19 pandemic. As of June 2022, the unemployment rate in Colorado was 2.8 percent and in Metro Denver the rate was 3.3 percent (both below the national unemployment rate of 3.6 percent).

In June 2023, the Leeds Business Confidence Index, a local measure of business expectations, showed that Colorado's business leaders continue to have a negative economic outlook. All six of the components were negative, with the national economy registering the lowest score at 39.3 points (a score of 50.0 is neutral). Despite the economy showing resiliency in the first half of the year, panelists were pessimistic about the economy looking towards the third quarter of 2023. Panelists listed inflation, interest rates, and concerns about a recession as the primary reasons for their pessimism.

There may be more downside risk than potential upside to the baseline forecast. High interest rates have the potential to trigger a recession and could potentially cause additional bank failures. War in Ukraine and tensions between China and Taiwan have the potential to exacerbate supply chain issues and inflation. Nevertheless, consumer demand has remained resilient in the face of current economic challenges and labor markets in the United States, Colorado, and Metro Denver remain quite strong. Some sectors, like travel and tourism, continued to show strong growth in the first half of the year. As of June 2023, the Consumer Price Index (CPI) had experienced twelve straight months of falling rates of inflation (although the 3.0 percent rate of inflation measured in June 2023 is still above the Federal Reserve's target rate of 2.0 percent inflation). Given strong labor markets and sustained consumer demand, there is an increasing belief that the U.S. economy can pull off a "soft landing" (a popular term to describe the economy slowing down under the higher interest rates enacted by the Federal Reserve, reducing inflation but not triggering a recession).

## BUDGET OVERVIEW – ALL FUNDS

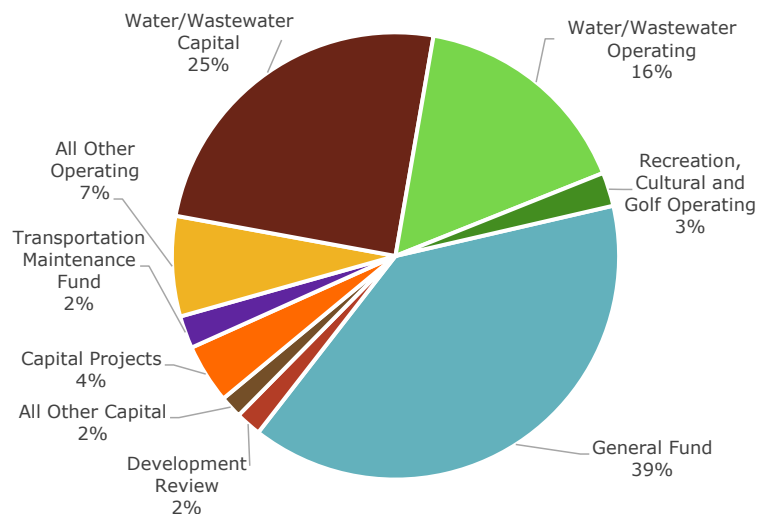
The city’s budgeted funds include the General Fund, Capital Projects Fund, Water and Wastewater funds, Recreation and Golf Courses funds, Development Review Fund, and various other internal service, special revenue, and debt service funds. Appropriations for these funds provide for operating, debt service, 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-14 summarize appropriations and past (actual) spending for the city’s funds.

The 2024 Adopted Budget includes a total of \$1.3 billion in appropriations for all funds. This is \$152.0 million more than the 2023 Original Budget of \$1.1 billion, with \$54.0 million coming from increased operating spending and a \$98.0 million increase in capital spending. Most of the operating increase is in the General Fund, which increases \$33.4 million. The majority of the capital increase is accounted for in the Water Fund with an increase of \$89.2 million.

Personal services (salary and benefits) accounts for \$30.9 million of the increase in operating costs. This increase includes civil pay and benefit increases in accordance with the Police and Fire collective bargaining agreements. In 2024, career service pay and benefit increases maintain financial parity with the Police and Fire collective bargaining contracts with a 5.0 percent wage increase and a 10.0 percent increase in the city’s contribution for health and dental insurance. Additionally, 48.5 FTE were added to the budget, including 2023 Spring Supplemental amendments. Most are in the General Fund, which is increasing by 54.5 FTE, the majority of which are in public safety. This is partially offset by a 6.0 FTE net decrease in other funds, primarily in the Recreation Fund.

Figure 1 illustrates the distribution of total appropriations in 2024. The General Fund accounts for approximately 39 percent of total appropriations, while another 33 percent of the 2024 budget is dedicated to capital projects in several funds. Operating costs for Aurora Water (both the Water and Wastewater funds) make up 16 percent of the city’s total budget. The remaining 12 percent is for operations of all other city funds.

**Figure 1. 2024 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 2024 General Fund budget.

**Table 1. 2024 Expenditure and Budget Summary - General Fund**

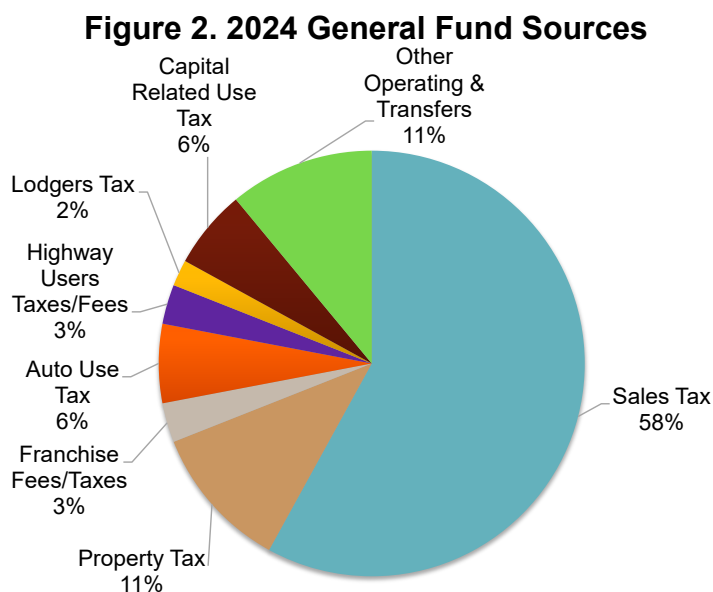
Sources	Amount	Comment
<b>Revenue and Transfers</b>	<b>\$506,966,138</b>	Moderate growth in sales and use tax collections are anticipated in 2024.
<b>Total Sources</b>	<b>\$506,966,138</b>	<b>Total 2024 Adopted Sources</b>
2023 Original Budget	\$475,388,207	The 2023 Original Budget is the starting point for the 2024 Adopted Budget.
Base Budget Adjustments	(9,894,806)	Amount includes reductions of \$8.0 million to remove 2023 one-time appropriation and \$1.9 million Spring Supplemental.
Cost Drivers	34,565,204	\$23.1 million in personal services adjustments, including \$21.1 million in salary, salary-related and health/dental adjustments and \$2.0 million in for the final year of Police pension seed funding; \$11.5 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.
Proposed Amendments	8,704,549	\$6.7 million ongoing amendments primarily associated with the addition or transfer of 45.0 FTE primarily in public safety. Also includes \$2.0 million one-time amendments. Additional details can be found in the department pages.
City Council September 30 Budget Workshop Amendments	30,000	Funds added in the Public Defender’s Office to increase a Mental Health Professional Variable Hour Position from 30 to 40 hours.
<b>Total Uses</b>	<b>\$508,793,154</b>	<b>Total 2024 Adopted General Fund Budget</b>

### 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. Over two-thirds of all General Fund revenue is dependent on purchases when use tax revenues (e.g. building materials use tax, automobile use tax and equipment use tax) are included.

Table 2 provides a summary of General Fund sources of revenue and the anticipated growth in key categories. General Fund revenue in 2024, excluding transfers, is estimated to grow at a rate of 2.3 percent or \$11.6 million over the 2023 year-end projection. The major component of revenue

growth in 2024 is a \$11.9 million increase in sales tax collections. Property tax revenues are also projected to increase by \$3.3 million, which reflects allowable growth in Aurora’s revenue limitation under the Taxpayer’s Bill of Rights (TABOR). Offsetting these two increases, capital-related use tax is expected to decline by \$6.2 million. This reduction reflects the volatile nature of this revenue source as well as the impacts of a slowing economy and high interest rates. The 2023 budget included a significant number of one-time transfers from the General Fund to the Capital Projects Fund, including \$18.0 million for inflation-affected capital projects. As such, the 2024 budget includes a \$10.3 million reduction in capital-related transfers. After accounting for these transfers, the 2024 budget includes a 4.9 percent increase in General Fund operating revenues. The revenue section starting on page E-1 provides more detail on the Revenue Outlook.



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

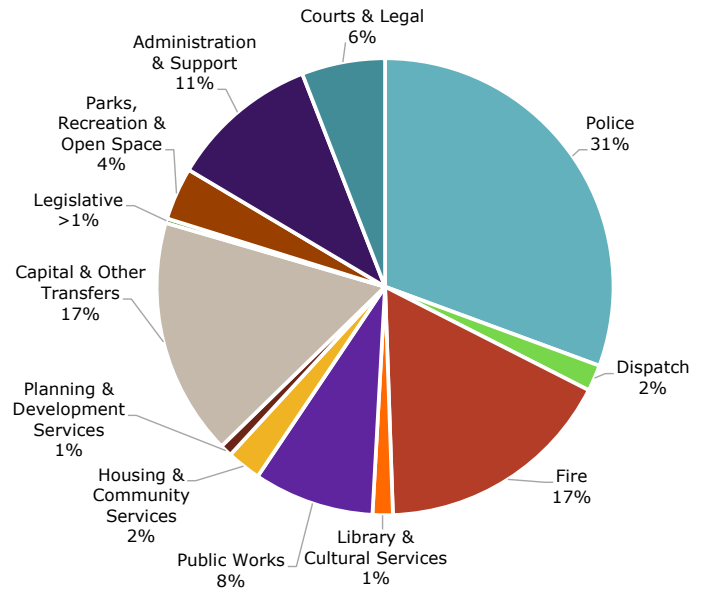
Sources of Funds	2022 Actual	2023 Projection	2024 Adopted	2022-2023 Change	2023-2024 Change
General Sales Tax	\$ 268,778,704	\$ 281,539,099	\$ 293,462,333	4.7%	4.2%
Property Tax	46,161,109	50,961,864	54,214,420	10.4%	6.4%
Capital-Related Use Tax	34,182,980	38,542,820	32,330,941	12.8%	(16.1%)
Auto Use Tax	30,592,584	30,120,445	31,506,667	(1.5%)	4.6%
Franchise Fees/Taxes	17,871,432	18,088,231	17,306,979	1.2%	(4.3%)
Highway Users Fees/Taxes	12,452,875	11,915,525	13,035,651	(4.3%)	9.4%
Internal Charges for Services	11,708,190	12,917,366	14,336,216	10.3%	11.0%
All Other Revenue	51,136,972	51,304,623	50,772,931	0.3%	(1.0%)
<b>General Fund Revenue</b>	<b>\$ 472,884,846</b>	<b>\$ 495,389,973</b>	<b>\$ 506,966,138</b>	<b>4.8%</b>	<b>2.3%</b>
Transfers In from Other Funds	-	584,916	-	N/A	(100.0%)
<b>Total General Fund Sources (including transfers in)</b>	<b>\$ 472,884,846</b>	<b>\$ 495,974,889</b>	<b>\$ 506,966,138</b>	<b>4.9%</b>	<b>2.2%</b>
Transfer Out to Capital Projects Fund	74,448,632	61,717,292	51,368,817	(17.1%)	(16.8%)
<b>General Fund Operating Revenue (excludes capital transfer)</b>	<b>\$ 398,436,214</b>	<b>\$ 434,257,597</b>	<b>\$ 455,597,321</b>	<b>9.0%</b>	<b>4.9%</b>

**General Fund Appropriations**

For 2024, General Fund total appropriations, including transfers, is \$508.8 million, a 7.0 percent increase from the 2023 Original Budget of \$475.4 million. The majority of the increase is due to pay increases and the inclusion of a net 54.5 FTE across all departments, including 9.5 FTE added during the 2023 Spring Supplemental and 45.0 added as part of the 2024 Adopted Budget. Public Safety related departments make up the largest share of the General Fund budget, reflecting the high city priority for 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 2024 Adopted Budget includes an additional 48.5 FTE versus the 2023 Original Budget, with 39.0 FTE added as part of the 2024 budget process and another 9.5 FTE added in the 2023 Spring Supplemental. Table 3 breaks out all net position changes by fund for 2024.

**Table 3. 2024 FTE Adds by Fund**

Fund	2023 Original FTE Count	2023 Supp Adj	2024 Adds / Reductions	Net Change	2024 Adopted FTE Count
Comm Development	18.50	-	(2.00)	(2.00)	16.50
Conservation Trust	14.22	-	-	-	14.22
Cultural Services	18.50	-	-	-	18.50
Designated Revenues	22.00	-	-	-	22.00
Development Review	156.00	1.00	(2.00)	(1.00)	155.00
Enhanced E-911	81.00	-	-	-	81.00
Fleet Management	50.00	-	-	-	50.00
General	2,360.74	9.50	45.00	54.50	2,415.24
Gifts and Grants	7.10	-	(1.00)	(1.00)	6.10
Golf Courses	33.00	-	-	-	33.00
Marijuana Tax Revenue	7.00	(1.00)	-	(1.00)	6.00
Open Space	45.44	-	2.00	2.00	47.44
Parking and Mobility	3.00	-	-	-	3.00
Parks Development	1.00	-	1.00	1.00	2.00
Recreation	108.00	-	(4.00)	(4.00)	104.00
Risk Management	11.00	-	-	-	11.00
Wastewater	164.38	-	3.60	3.60	167.98
Water	332.62	-	(3.60)	(3.60)	329.02
<b>Totals</b>	<b>3,433.50</b>	<b>9.50</b>	<b>39.00</b>	<b>48.50</b>	<b>3,482.00</b>

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 2024 amendments to the budget.

**Table 4. 2024 FTE Staffing Net Change - General Fund**

Department	2023 Supplemental Adjustments	Adds / Reductions	2023 - 2024 Net Change
City Attorney	-	3.00	3.00
Fire	1.50	19.00	20.50
General Management	(5.00)	1.00	(4.00)
Housing and Community Services	1.00	5.00	6.00
Human Resources	5.00	-	5.00
Information Technology	(1.50)	-	(1.50)
Parks, Recreation and Open Space	-	(2.00)	(2.00)
Planning and Dev. Svcs	3.00	1.00	4.00
Police	6.50	18.00	24.50
Public Works	(1.00)	-	(1.00)
<b>Totals</b>	<b>9.50</b>	<b>45.00</b>	<b>54.50</b>

The General Fund increases by a net 54.5 FTE. This is a result of the addition of 45.0 new FTE as part of the 2024 budget and a net 9.5 FTE added as part of the 2023 Spring Supplemental.

## 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.

### Community Development Fund

Operating expenditures for 2024 in the Community Development Fund (CDF) are \$96,800 (2.1 percent) higher than the 2023 Original Budget. The change is due to anticipated Housing and Urban Development (HUD) grant and related program income adjustments.

### Conservation Trust Fund

Operating expenditures for 2024 in the Conservation Trust Fund (CTF) are \$184,300 (11.0 percent) lower than the 2023 Original Budget. The elimination of a \$250,000 transfer from the CTF to the Golf Fund to allow the Golf Fund to cover its own capital projects is the primary reason for the net decrease. Personal services costs are increasing \$65,100 (4.9 percent) due to the citywide pay and benefit increases. There is a small amendment in the fund for employee training.



### **Designated Revenues Fund**

Operating expenditures in 2024 will increase by \$1.3 million (15.7 percent) compared to the 2023 Original Budget, with most of the increase in personal services and supplies associated with a new photo radar program added with the 2023 Spring Supplemental. This increase was offset somewhat by an adjustment in the budget for the Auto Theft Aid to better align the budget with actual needs.

### **Development Review Fund**

Operating expenditures in 2024 will increase by \$740,900 (3.2 percent) compared to the 2023 Original Budget. Due to declining Development Review Fund revenues, balancing measures are being taken with the 2024 budget to ensure the long-term viability of the fund. Adjustments made consist mostly of redistributing personal services and allocated administrative costs to other funds to support balancing. In addition, an ongoing \$1.0 million vacancy savings assumption has been included in the 2024 budget.

### **Enhanced E-911 Fund**

Operating expenditures in 2024 will increase by \$1.4 million (12.6 percent) compared to the 2023 Original Budget, with most of the increase in personal services. This budget variance is predominately associated with increases in pay and benefits in accordance with city policy. The increased cost will be covered by a subsidy increase from the General Fund.

### **Gifts and Grants Fund**

For 2024, the total budget in the Gifts and Grants Fund is expected to decrease \$1.1 million (10.6 percent) due almost solely to federal grant spending not recurring, including the American Rescue Plan Act. In addition, a 1.0 grant-funded Office of Emergency Management FTE will be transferred from this fund to the General Fund.

### **Marijuana Tax Revenue Fund**

For 2024, the total budget in the Marijuana Tax Revenue Fund is expected to decrease \$5.8 million (28.8 percent) due primarily to one-time 2023 expenditures not recurring in 2024, including transfers added by Council in 2023 for traffic signals, impound lot victim assistance, and General Fund balancing. A transfer of 1.0 FTE Community Program Specialist and one variable hour (VHBE) Homeless Program Liaison from the Marijuana Tax Revenue Fund to the General Fund occurred in the 2023 Spring Supplemental.

### **Open Space Fund**

For 2024 the operating budget is \$254,800 (3.6 percent) higher than the 2023 original operating budget, due primarily to pay and benefit increases and inflation-related mandated costs. Included in this fund is a net-zero amendment adding 2.0 FTE to the Open Space Fund associated with a larger Parks, Recreation, and Open Space (PROS) reorganization.

### **Parks Development Fund**

The 2024 operating budget is \$193,400 higher than the 2023 original operating budget, primarily as a result of Development Review Fund balancing mentioned previously. The balancing measures resulted in 1.0 FTE and allocated admin costs moving to the Parks Development Fund.

### **Recreation Fund**

For 2024, expenditures are expected to be a net \$167,700 (1.0 percent) higher than the 2023 Original Budget. Although pay and benefit increases and inflation-related mandated costs were included in the budget, the aforementioned PROS reorganization eliminated 3.0 FTE and a transfer of 1.0 FTE position to the General Fund created a 4.0 FTE decrease for the fund.

### **Risk Fund**

In 2024, expenditures are budgeted to be \$3.1 million (18.8 percent) higher than the 2023 Original Budget, the largest single-year increase ever. The largest increases are in insurance premiums and public entity liability, up \$1.9 million, and the appropriation for incurred but not reported (IBNR) claims, up \$1.0 million.

### **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 increase \$20.0 million (10.5 percent) from the 2023 Original Budget. Significant budgetary factors addressed include the following:

- In the Water Fund, operating expenses for 2024 will increase \$14.9 million (12.8 percent) compared to the 2023 Original Budget, primarily to account for an \$8.0 million (63.5 percent) increase in utilities associated with purchased water storage. Supplies and services budget is increasing \$3.4 million (12.3 percent) primarily for Intergovernmental Agreement (IGA) payments. Personal services are increasing \$2.3 million (6.3 percent) in pay and benefits in accordance with city policy. A net 3.6 FTE have been reallocated from this fund to the Wastewater Fund in 2024.
- In the Wastewater Fund, the 2024 operating budget is \$5.1 million (6.9 percent) higher than the 2023 Original Budget. The largest increase is a \$1.9 million (22.0 percent) increase in storm drain debt. Also included in the total increase is a \$1.9 million (10.6 percent) increase in personal services, including the citywide pay and benefit adjustments and the transfer of 3.6 FTE from the Water Fund.

## 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 2024 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 city funds will reach \$363.1 million in 2023 and \$430.4 million in 2024. A total of \$1.9 billion in capital projects is budgeted or planned between 2024 and 2028 in all funds.

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

- The Capital Projects Fund (CPF) - \$196.3 million;
- Transportation Maintenance Fund (TMF) - \$166.5 million;
- The Open Space Fund (OSF) - \$42.3 million;
- The Conservation Trust Fund (CTF) - \$16.1 million;
- Enhanced E-911 Fund (E-911) - \$13.1 million;
- Parks Development Fund (PDF) - \$7.6 million;
- Golf Fund - \$7.2 million; and
- The Water and Wastewater Funds - \$1.45 billion.

### 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 2024-2028 five-year plan totals \$196.3 million. This is \$25.6 million higher than the \$170.7 million that was in the 2023-2027 five-year plan. It is \$112.5 million lower than the CPF high point (2022) before the Transportation Maintenance Fund (TMF) projects were moved to the TMF. It is \$110.6 million higher than the low point of the fund back in 2012 following the Great Recession.

Even though the roadway maintenance projects in Public Works were moved to the TMF, they still have the largest budget in the fund. For 2024, the \$40.4 million Public Works appropriation includes the Nine-Mile Pedestrian Bridge, the spending of multiple TIP grants, building repair projects, more variable transportation projects, traffic signal construction, and a traffic management system project. After Public Works, the next largest user of funds is Non-

Departmental, with \$10.5 million in 2024 which includes \$5.3 million for Aerotropolis Regional Transportation Authority (ARTA) payments and \$3.0 million for the annual debt payment for a \$35 million transportation-related Certificate of Participation.

The CIP section of the 2024 Adopted Budget book contains detail concerning the Capital Projects Fund.

### **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, \$166.5 million is projected to be spent, primarily for street maintenance and reconstruction.

### **Water and Wastewater Capital Projects**

The Aurora Water Capital Improvement Program, which includes projects in the Water Fund and the Wastewater Fund, represents 76.4 percent of the city's planned five-year capital spending. The 2024 budget includes updates to the plan which incorporates needs identified through master planning, recent development trends, and updated engineering estimates. Planned capital spending for Aurora Water amounts to \$1.45 billion for the 2024-2028 period.

In the Water Fund, major capital projects include: Wild Horse Reservoir (\$401.3 million preparation and initial construction), Improvements to Water Treatment Facilities (\$187.6 million), Transmission & Distribution (\$164.1 million) and Water Rights Acquisition (\$130.0 million).

In the Wastewater Fund, major capital projects include: Senac Creek Interceptor (\$45.7 million), Westerly Creek (\$26.3 million), and New Sewer Line Construction (\$26.0 million).

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

### **Other Capital Funds**

There are several funds associated with Parks, Recreation, and Open Space (PROS). The Open Space Fund, a combination of Arapahoe County Open Space (ArCo) projects and Adams County (AdCo) projects, includes \$42.3 million over the five-year plan, which is 2.2 percent of total capital spending. The Conservation Trust Fund, funded through lottery proceeds, has projects totaling \$16.1 million in the five-year plan (0.8 percent of total capital spending). The Parks Development Fund and the Golf Courses Fund also have capital projects. The most significant projects in the PROS-related funds include Median Development and Maintenance (\$6.5 million), Construction Parks Small Projects (\$4.4 million, Dome Park (\$4.2 million), Turf Conversion (\$4.2 million), Central Community Park (\$4.1 million), and Community Park Development (\$4.0 million).

The Enhanced E-911 Fund provides for the acquisition, development, and maintenance of the equipment and communication systems related to 911 calls and the 800 MHz radio communication systems. The 800 MHz radio debt, Mobile Data Computer (MDC) infrastructure replacement, and

funding for erecting a new radio tower to provide more reliable communications for public safety in Southeast Aurora account for the majority of E-911 spending. During the 2024-2028 period, \$13.1 million (0.7 percent of total capital spending) is projected to be spent.

## **SUMMARY INFORMATION**

There are additional summary tables following these pages:

- Attachment 1 - Citywide revenues, expenditures, and FTE levels;
- Attachment 2 - Total revenues, total uses, and total funds available by fund;
- Attachment 3 - Total operating and capital expenditures by fund from 2021 through 2024;
- Attachment 4 - Comparison of the 2023 Original Budget to the 2023 projection. The 2023 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 2023 and 2024;
- 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 (2024-2028) along with information on appropriations for 2021 through 2023; and
- Attachment 12 - Capital amendments by department and fund.

# Attachment 1

## Budget in Brief

Department	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>Revenues by Source:</b>					
Taxes	408,912,223	440,721,017	435,345,882	456,119,906	464,860,487
Other Revenues	108,353,794	98,376,350	85,119,963	87,356,122	75,481,303
License and Permits	24,235,155	21,559,922	21,256,765	20,460,233	20,537,230
Intergovernmental	165,658,984	69,538,017	52,422,668	72,889,181	60,355,639
Charges for Services	298,557,858	322,036,361	333,081,709	326,821,210	353,172,490
Fines and Forfeitures	4,573,025	4,130,691	3,690,693	3,539,114	3,662,712
Operating Transfers	113,934,448	100,954,735	80,118,443	93,929,770	77,615,913
Sale of Assets	1,102,859	759,262	31,000	646,266	37,000
Proceeds From Borrowing	448,273,084	-	80,000,000	80,469,805	471,050,000
<b>Total Revenues</b>	<b>\$1,573,601,430</b>	<b>\$1,058,076,355</b>	<b>\$1,091,067,123</b>	<b>\$1,142,231,607</b>	<b>\$1,526,772,774</b>
<b>Operating Expenditures by Category:</b>					
Salaries and Benefits	343,674,561	381,332,186	421,456,420	412,971,820	452,351,577
Supplies and Services	202,796,396	221,876,918	221,366,679	280,647,150	241,254,560
Interfund Charges	22,719,662	25,121,177	29,602,666	28,627,966	32,693,700
Debt Related	312,379,097	36,826,331	37,616,804	39,722,604	39,492,088
Capital Related	7,878,263	15,198,829	9,602,756	10,857,807	9,388,076
Transfers Out	131,864,218	129,783,288	96,205,216	109,842,429	94,671,645
<b>Total Operating Expenditures</b>	<b>\$1,021,312,197</b>	<b>\$810,138,729</b>	<b>\$815,850,541</b>	<b>\$882,669,776</b>	<b>\$869,851,646</b>
<b>Operating Expenditures by Function:</b>					
Administrative Services	51,277,602	52,926,123	58,940,208	65,530,406	68,173,771
Community Services	249,469,925	264,322,909	281,467,815	284,535,257	302,576,482
Council/Appointees	25,624,781	26,637,772	32,593,145	33,207,408	33,451,803
General Management	9,445,099	10,340,636	11,647,145	10,360,220	11,313,490
Non-Departmental (Transfers)	142,918,118	160,304,677	108,090,672	170,437,611	104,429,550
Operations	542,576,672	295,606,612	323,111,556	318,598,874	349,906,550
<b>Total Operating Expenditures</b>	<b>\$1,021,312,197</b>	<b>\$810,138,729</b>	<b>\$815,850,541</b>	<b>\$882,669,776</b>	<b>\$869,851,646</b>
<b>Capital Improvement Program</b>	<b>\$357,284,629</b>	<b>\$313,893,402</b>	<b>\$332,426,601</b>	<b>\$363,080,851</b>	<b>\$430,436,761</b>
<b>Total Expenditures</b>	<b>\$1,378,596,826</b>	<b>\$1,124,032,131</b>	<b>\$1,148,277,142</b>	<b>\$1,245,750,627</b>	<b>\$1,300,288,407</b>
<b>FTE by Function:</b>					
Administrative Services	161.5	190.5	197.5	201.0	201.0
Community Services	1,604.0	1,647.0	1,670.0	1,678.0	1,717.0
Council/Appointees	225.0	231.0	234.5	234.5	237.5
General Management	66.5	73.5	69.5	64.5	65.5
Non-Departmental (Transfers)	1.0	14.0	9.0	9.0	9.0
Operations	1,151.0	1,222.0	1,253.0	1,256.0	1,252.0
<b>Total FTE</b>	<b>3,209.0</b>	<b>3,378.0</b>	<b>3,433.5</b>	<b>3,443.0</b>	<b>3,482.0</b>

## Attachment 2

### 2024 Summary of Total Ending Funds (Budgetary Basis)

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

Fund Name	2024 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2024 End Funds
Capital Projects Fund	97,978,813	31,240,587	26,723,133	55,738,428	2,225,292	100,204,105
Community Development Fund	-	4,465,427	279,276	4,744,703	-	-
Conservation Trust Fund	2,283,767	5,352,000	-	6,273,970	(921,970)	1,361,797
Cultural Services Fund	2,210,814	1,367,980	2,050,971	3,707,687	(288,736)	1,922,078
Designated Revenues Fund	13,107,587	7,321,523	1,432,544	9,693,428	(939,361)	12,168,226
Development Review Fund	5,857,566	22,304,223	-	24,227,463	(1,923,240)	3,934,326
Enhanced E-911 Fund	3,770,858	8,720,975	6,621,358	15,693,997	(351,664)	3,419,194
Fleet Management Fund	192,007	14,177,224	-	14,177,224	-	192,007
General Fund	92,905,387	506,966,138	-	508,793,154	(1,827,016)	91,078,371
Gifts & Grants Fund	8,611,128	6,190,228	-	9,688,997	(3,498,769)	5,112,359
Golf Courses Fund	9,039,489	10,656,200	-	10,752,399	(96,199)	8,943,290
Marijuana Tax Revenue Fund	4,944,580	13,165,048	-	14,339,210	(1,174,162)	3,770,418
Open Space Fund	6,833,846	15,629,579	-	17,489,159	(1,859,580)	4,974,266
Parking and Mobility Fund	-	583,721	779,956	1,363,677	-	-
Parks Development Fund	19,285,912	3,010,000	-	2,332,544	677,456	19,963,368
Recreation Fund	3,966,218	7,057,050	9,019,991	17,268,909	(1,191,868)	2,774,350
Risk Management Fund	2,583,345	19,293,379	63,000	19,386,107	(29,728)	2,553,617
Transportation Maintenance Fund	-	-	30,645,684	30,645,684	-	-
Wastewater Fund	28,673,325	170,206,970	-	154,451,864	15,755,106	44,428,431
Water Fund	117,563	601,448,609	-	379,519,803	221,928,806	222,046,369
<b>Total</b>	<b>\$302,362,205</b>	<b>\$1,449,156,861</b>	<b>\$77,615,913</b>	<b>\$1,300,288,407</b>	<b>\$226,484,367</b>	<b>\$528,846,572</b>

\* Total Uses include transfers out.

**Attachment 3**  
Expenditure Summary: All Funds

Fund Name	2021 Operating	2021 Capital	2021 Actual	2022 Operating	2022 Capital	2022 Actual
<b>Non-General Fund</b>						
Capital Projects Fund	-	87,982,516	87,982,516	-	115,221,844	115,221,844
Community Development Fund	7,972,864	-	7,972,864	6,261,268	-	6,261,268
Conservation Trust Fund	1,435,736	2,347,542	3,783,278	1,675,242	4,960,816	6,636,058
Cultural Services Fund	2,857,712	-	2,857,712	3,035,397	-	3,035,397
Debt Service (SID) Fund	90,387	-	90,387	107,144	-	107,144
Designated Revenues Fund	5,533,252	-	5,533,252	10,554,757	-	10,554,757
Development Review Fund	22,326,895	-	22,326,895	28,670,919	-	28,670,919
Enhanced E-911 Fund	8,729,158	3,482,000	12,211,158	9,485,958	2,442,250	11,928,208
Fleet Management Fund	10,042,002	-	10,042,002	10,920,463	-	10,920,463
Gifts & Grants Fund	23,901,980	1,570,226	25,472,206	21,505,773	2,670,815	24,176,588
Golf Courses Fund	8,162,514	700,000	8,862,514	9,176,100	600,000	9,776,100
Marijuana Tax Revenue Fund	11,523,343	-	11,523,343	13,065,354	-	13,065,354
Open Space Fund	5,439,904	2,118,517	7,558,421	5,829,752	12,240,042	18,069,794
Parking and Mobility Fund	893,102	-	893,102	1,033,985	-	1,033,985
Parks Development Fund	-	1,002,128	1,002,128	-	1,636,560	1,636,560
Recreation Fund	10,079,933	-	10,079,933	12,287,746	-	12,287,746
Risk Management Fund	21,647,810	-	21,647,810	17,842,838	-	17,842,838
Transportation Maintenance Fund	-	-	-	-	-	-
Wastewater Fund	79,750,700	79,648,848	159,399,548	67,626,826	47,815,000	115,441,826
Water Fund	359,323,271	178,432,852	537,756,123	107,434,577	126,306,075	233,740,652
<b>Total Non-General Fund</b>	<b>\$579,710,563</b>	<b>\$357,284,629</b>	<b>\$936,995,192</b>	<b>\$326,514,099</b>	<b>\$313,893,402</b>	<b>\$640,407,501</b>
General Fund	441,601,634	-	441,601,634	483,624,630	-	483,624,630
<b>Total Budget</b>	<b>\$1,021,312,197</b>	<b>\$357,284,629</b>	<b>\$1,378,596,826</b>	<b>\$810,138,729</b>	<b>\$313,893,402</b>	<b>\$1,124,032,131</b>



### Attachment 3 Expenditure Summary: All Funds

Fund Name	2023 Operating	2023 Capital	2023 Projection	2024 Operating	2024 Capital	2024 Adopted
<b>Non-General Fund</b>						
Capital Projects Fund	-	104,953,232	104,953,232	-	55,738,428	55,738,428
Community Development Fund	4,644,703	-	4,644,703	4,744,703	-	4,744,703
Conservation Trust Fund	1,674,208	4,365,000	6,039,208	1,491,470	4,782,500	6,273,970
Cultural Services Fund	3,519,913	-	3,519,913	3,707,687	-	3,707,687
Debt Service (SID) Fund	-	-	-	-	-	-
Designated Revenues Fund	7,921,015	-	7,921,015	9,693,428	-	9,693,428
Development Review Fund	26,937,424	-	26,937,424	24,227,463	-	24,227,463
Enhanced E-911 Fund	11,792,879	4,995,000	16,787,879	12,420,497	3,273,500	15,693,997
Fleet Management Fund	12,968,533	-	12,968,533	14,177,224	-	14,177,224
Gifts & Grants Fund	57,371,260	-	57,371,260	9,688,997	-	9,688,997
Golf Courses Fund	9,159,233	575,000	9,734,233	9,952,399	800,000	10,752,399
Marijuana Tax Revenue Fund	19,668,531	-	19,668,531	14,339,210	-	14,339,210
Open Space Fund	7,209,971	8,335,148	15,545,119	7,414,159	10,075,000	17,489,159
Parking and Mobility Fund	1,397,012	-	1,397,012	1,363,677	-	1,363,677
Parks Development Fund	35,000	5,098,824	5,133,824	290,642	2,041,902	2,332,544
Recreation Fund	14,237,664	-	14,237,664	17,268,909	-	17,268,909
Risk Management Fund	19,250,682	-	19,250,682	19,386,107	-	19,386,107
Transportation Maintenance Fund	-	63,859,956	63,859,956	-	30,645,684	30,645,684
Wastewater Fund	72,135,316	45,724,738	117,860,054	79,312,174	75,139,690	154,451,864
Water Fund	118,026,143	125,173,953	243,200,096	131,579,746	247,940,057	379,519,803
<b>Total Non-General Fund</b>	<b>\$387,949,487</b>	<b>\$363,080,851</b>	<b>\$751,030,338</b>	<b>\$361,058,492</b>	<b>\$430,436,761</b>	<b>\$791,495,253</b>
General Fund	494,720,289	-	494,720,289	508,793,154	-	508,793,154
<b>Total Budget</b>	<b>\$882,669,776</b>	<b>\$363,080,851</b>	<b>\$1,245,750,627</b>	<b>\$869,851,646</b>	<b>\$430,436,761</b>	<b>\$1,300,288,407</b>

## Attachment 4

### 2023 Original To Projection Variance

Fund Name	2023 Original		2023 Original	2023 Projection		2023 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
<b>Non-General Fund</b>							
Capital Projects Fund	-	40,748,982	40,748,982	-	104,953,232	104,953,232	64,204,250
Community Development Fund	4,647,947	-	4,647,947	4,644,703	-	4,644,703	(3,244)
Conservation Trust Fund	1,675,767	4,365,000	6,040,767	1,674,208	4,365,000	6,039,208	(1,559)
Cultural Services Fund	3,506,416	-	3,506,416	3,519,913	-	3,519,913	13,497
Designated Revenues Fund	8,375,371	-	8,375,371	7,921,015	-	7,921,015	(454,356)
Development Review Fund	23,486,529	-	23,486,529	26,937,424	-	26,937,424	3,450,895
Enhanced E-911 Fund	11,034,366	4,995,000	16,029,366	11,792,879	4,995,000	16,787,879	758,513
Fleet Management Fund	14,279,908	-	14,279,908	12,968,533	-	12,968,533	(1,311,375)
Gifts & Grants Fund	10,838,187	-	10,838,187	57,371,260	-	57,371,260	46,533,073
Golf Courses Fund	9,580,498	575,000	10,155,498	9,159,233	575,000	9,734,233	(421,265)
Marijuana Tax Revenue Fund	20,139,315	-	20,139,315	19,668,531	-	19,668,531	(470,784)
Open Space Fund	7,159,330	8,335,148	15,494,478	7,209,971	8,335,148	15,545,119	50,641
Parking and Mobility Fund	1,344,507	-	1,344,507	1,397,012	-	1,397,012	52,505
Parks Development Fund	97,258	5,098,824	5,196,082	35,000	5,098,824	5,133,824	(62,258)
Recreation Fund	17,101,201	-	17,101,201	14,237,664	-	14,237,664	(2,863,537)
Risk Management Fund	16,321,402	-	16,321,402	19,250,682	-	19,250,682	2,929,280
Transportation Maintenance Fund	-	63,859,956	63,859,956	-	63,859,956	63,859,956	-
Wastewater Fund	74,227,028	45,724,738	119,951,766	72,135,316	45,724,738	117,860,054	(2,091,712)
Water Fund	116,647,304	158,723,953	275,371,257	118,026,143	125,173,953	243,200,096	(32,171,161)
<b>Total Non-General Fund</b>	<b>\$340,462,334</b>	<b>\$332,426,601</b>	<b>\$672,888,935</b>	<b>\$387,949,487</b>	<b>\$363,080,851</b>	<b>\$751,030,338</b>	<b>\$78,141,403</b>
General Fund	475,388,207	-	475,388,207	494,720,289	-	494,720,289	19,332,082
<b>Total Budget</b>	<b>\$815,850,541</b>	<b>\$332,426,601</b>	<b>\$1,148,277,142</b>	<b>\$882,669,776</b>	<b>\$363,080,851</b>	<b>\$1,245,750,627</b>	<b>\$97,473,485</b>

## Attachment 5 General Fund Expenditures

<b>Department</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Original</b>	<b>2023 Projection</b>	<b>2024 Adopted</b>
Aurora Water	-	459,089	637,894	489,563	617,999
Aurora911	6,782,061	8,007,679	8,339,115	9,154,328	9,463,647
City Attorney	7,086,640	7,631,216	8,869,590	9,061,747	9,990,745
City Council	1,194,484	1,370,863	4,126,257	4,189,010	1,626,411
Civil Service Commission	1,147,495	1,213,286	1,010,420	686,686	715,191
Communications	3,497,441	3,595,641	4,305,456	4,310,003	4,538,276
Court Administration	9,940,562	11,449,201	12,455,080	12,870,444	14,133,653
Finance	8,127,523	8,683,683	10,082,281	10,303,286	10,833,352
Fire	64,721,613	79,039,602	81,121,358	81,299,955	86,337,983
General Management	4,711,285	5,402,121	5,339,025	4,426,962	4,870,768
Housing and Community Services	6,677,263	7,919,858	10,542,899	10,870,248	12,368,428
Human Resources	2,894,878	3,700,153	4,210,347	5,750,282	6,229,679
Information Technology	14,047,789	17,759,876	23,189,543	24,232,421	25,866,451
Judicial	3,145,243	3,353,254	3,453,908	3,467,309	3,686,953
Library & Cultural Services	5,615,511	6,557,088	6,824,341	6,685,942	7,280,756
Non-Departmental	126,678,155	126,455,842	84,626,646	100,816,352	85,494,926
Parks, Recreation & Open Space	14,821,218	16,387,353	18,259,266	17,888,501	18,911,436
Planning & Development Services	2,777,907	3,107,653	3,535,211	3,883,336	4,371,554
Police	123,511,760	133,749,444	142,175,818	144,966,755	155,786,769
Public Defender	1,655,412	1,943,142	2,235,773	2,279,812	2,257,958
Public Works	32,567,394	35,838,586	40,047,979	37,087,347	43,410,219
<b>Total General Fund Expenditures</b>	<b>\$441,601,634</b>	<b>\$483,624,630</b>	<b>\$475,388,207</b>	<b>\$494,720,289</b>	<b>\$508,793,154</b>

## Attachment 6

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

<b>Significant Decreases in 2023 Funds Available</b>		
<b>Fund</b>	<b>Decrease</b>	<b>Comments</b>
<b>Enhanced E-911</b>	\$ (1,522,089)	Aurora911 compensation adjustments and spending of funds available on capital projects
<b>Gifts and Grants</b>	\$ (50,139,571)	Spending associated with American Rescue Plan Act (ARPA) grant
<b>Marijuana Tax Revenue</b>	\$ (6,284,760)	Spending down of funds available in Youth Violence Prevention Program and one-time amendments added by Council in 2023 Adopted Budget
<b>Parks Development</b>	\$ (1,653,824)	Spending of funds available on capital projects
<b>Water</b>	\$ (62,545,257)	Spending of funds available on capital projects
<b>Development Review</b>	\$ (5,410,672)	Higher contracted professional services, credit card fees, and hardware upgrade

<b>Significant Increases in 2023 Funds Available</b>		
<b>Fund</b>	<b>Increase</b>	<b>Comments</b>
<b>Capital Projects</b>	\$ 1,723,665	Receipt of unspent Capital Impact Fees
<b>General</b>	\$ 1,254,600	Greater sales and use tax receipts than originally budgeted
<b>Wastewater</b>	\$ 21,452,833	Proceeds of borrowing in 2023 to be spent in subsequent years

<b>Significant Planned Drawdowns of Funds Available in 2024</b>		
<b>Fund</b>	<b>Drawdown</b>	<b>Comments</b>
<b>General</b>	\$ (1,827,016)	One-time amendments related primarily to public safety
<b>Gifts and Grants</b>	\$ (3,498,769)	Spend down of relief grants received in prior fiscal years
<b>Marijuana Tax Revenue</b>	\$ (1,174,162)	Decrease in projected marijuana tax revenue and fully budgeted funds available in the Youth Violence Prevention Program
<b>Open Space</b>	\$ (1,859,580)	Spending of funds available on capital projects
<b>Recreation</b>	\$ (1,191,868)	Weak revenues and assumption of fully-funded positions
<b>Development Review</b>	\$ (1,923,240)	Revenue growth not keeping up with expenses

<b>Significant Planned Increases in Funds Available in 2024</b>		
<b>Fund</b>	<b>Increase</b>	<b>Comments</b>
<b>Capital Projects</b>	\$ 2,225,292	Receipt of unspent Capital Impact Fees
<b>Wastewater</b>	\$ 15,755,106	Proceeds of borrowing in 2024 to be spent in subsequent years
<b>Water</b>	\$ 221,928,806	Proceeds of borrowing in 2024 to be spent in subsequent years

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

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

<b>Fund</b>	<b>Item</b>	<b>Amount</b>	<b>Description</b>
<b>Conservation Trust</b>	Other Adjustments	\$ (252,220)	Eliminated annual transfer to the Golf Courses Fund and mandated costs adjustments
<b>Cultural Services</b>	Personal Services Adjustments	\$ 185,711	Primarily due to citywide compensation adjustments
<b>Designated Revenues</b>	One-Time Expenditures	\$ (1,468,921)	Removal of 2023 one-time budgets for Public Defender Competency Initiative Extension; Victim services aid in Police and decrease in city impound lot fee relief in the Police Department
	2023 Spring Supplemental	\$ 1,470,900	Photo Radar Enforcement Program costs
	Personal Services Adjustments	\$ 160,803	Primarily due to citywide compensation adjustments
	Other Adjustments	\$ 753,075	Predominantly continuation of Public Defender Competency Initiative offset
<b>Development Review</b>	Personal Services Adjustments	\$ 1,638,359	Primarily due to citywide compensation adjustments and reclassification of positions
	Other Adjustments	\$ 709,849	Mandated costs adjustment and hardware purchase
<b>Enhanced E-911</b>	Personal Services Adjustments	\$ 1,042,462	Primarily due to citywide compensation adjustments as well as increased career progression steps in Aurora911
	Other Adjustments	\$ 387,469	IT software related mandated cost adjustments
<b>Fleet Management</b>	Personal Services Adjustments	\$ 549,431	Primarily driven citywide compensation adjustments
	Other Adjustments	\$ (662,115)	Primarily related to decreases in fuel costs and offset by increases in mandated costs in Public Works
<b>Gifts &amp; Grants</b>	One-Time Expenditures	\$ 634,220	Primarily related to Community Development expenditures in Housing and Community Services, offset by the removal of Detention retention bonuses in Non-Departmental and 2023 Animal Services expenditures
	Personal Services Adjustments	\$ (214,550)	Predominantly related to adjustment of police grants and the 2019-2020 JAG award
	Other Adjustments	\$ (1,454,495)	Predominantly grant adjustments in Police, Animal Services, Homelessness, and Community Development
<b>Golf Course</b>	Personal Services Adjustments	\$ 254,252	Primarily due to citywide compensation adjustments in Parks, Recreation and Open Space
	Other Adjustments	\$ 111,049	Primarily due to increasing credit card charges associated with sales in pro shops at various golf courses
<b>Marijuana Tax Revenue</b>	2023 Spring Supplemental	\$ (141,974)	Transfer of personnel expenditures to General Fund
	Other Adjustments	\$ (724,208)	Adjustments to reflect changes in funds available for the Homelessness and Youth Violence Prevention Programs.
<b>Open Space</b>	One-Time Expenditures	\$ (138,500)	Removal of one-time costs related to 2023 Park Ranger amendment
	Personal Services Adjustments	\$ 294,472	Related to citywide driven increases in temp, overtime, and other pay; allowances; certifications; and insurance in Parks, Recreation & Open Spaces
<b>Parking and Mobility</b>	One-Time Expenditures	\$ (100,000)	Removal of 2023 Parking Enforcement Officers related costs in Public Works
<b>Recreation</b>	One-Time Expenditures	\$ (500,000)	Related to vacancy savings in Parks, Recreation & Open Spaces

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

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

<b>Fund</b>	<b>Item</b>	<b>Amount</b>	<b>Description</b>
<b>Recreation</b>	Personal Services Adjustments	\$ 743,353	Related to citywide driven increases in temp, overtime, and other pay; allowances; certifications; and insurance in Parks, Recreation & Open Spaces
<b>Risk Management</b>	Personal Services Adjustments	\$ 102,501	Primarily due to citywide compensation adjustments and insurance for variable hour employees
	Other Adjustments	\$ 2,960,004	Primarily due to adjustments for expected increased insurance premiums and claims paid
<b>Wastewater</b>	One-Time Expenditures	\$ (459,200)	Removal of 2023 one-time purchases of equipment and vehicles
	Personal Services Adjustments	\$ 1,295,554	Related to citywide compensation driven increases
	Other Adjustments	\$ 3,543,581	Primarily related to allocated admin adjustments, reorganization of operating transfers, and mandated cost adjustments
<b>Water</b>	One-Time Expenditures	\$ (1,532,030)	Removal of 2023 one-time personnel and equipment related costs
	Personal Services Adjustments	\$ 2,907,584	Related to citywide compensation driven increases
	Other Adjustments	\$ 14,162,699	Primarily related to mandated cost adjustments

## Attachment 8

### 2024 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One-Time	FTE	Revenue
<b>General Fund Proposed Operating Amendments</b>						
City Attorney	Safe	Add 3.0 FTE Victim Witness Liaisons (HB23-1222)	269,185	7,860	3.00	0
Court Administration	Safe	Court Case Management System	200,000	500,000	0.00	0
Court Administration	Safe	Judicial Performance Board	18,100	0	0.00	0
Court Administration	Safe	Probation Pilot 2024 Extension	0	15,000	0.00	0
Fire	Safe	Add 1.0 FTE Community Educator and Programming	112,635	76,000	1.00	0
Fire	Safe	Add 1.0 FTE Facility Maintenance Technician for CAPSTC	0	0	1.00	0
Fire	Safe	Add 12.0 FTE Firefighters for Training Backfill	1,411,135	204,000	12.00	0
Fire	Safe	Add 4.0 FTE for Various Positions to Create Emergency Medical Service (EMS) Branch	722,891	387,750	4.00	0
Fire	Safe	Firefighter Direct Psychological Services	150,000	0	0.00	0
Fire	Safe	Transfer 1.0 FTE OEM Specialist from Gifts and Grants Fund to the General Fund	114,365	0	1.00	0
General Management	Well-Managed	Transfer 1.0 FTE from PROS to General Management to Create Project Coordinator Position	0	0	1.00	0
Housing and Community Services	Well-Managed	Transfer Vacant Community Development Position to General Fund and Reclass to Deputy Director	187,420	2,000	1.00	0
Housing and Community Services	Well-Managed	Transfer Vacant Community Development Position to General Fund and Reclass to Sr. Budget Analyst	92,543	2,000	1.00	0
Housing and Community Services	Well-Managed	Increase HCS Training Budget	25,000	0	0.00	0

## Attachment 8 2024 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One-Time	FTE	Revenue
Housing and Community Services	Safe	Aurora Mobile Response Team Expansion	227,000	0	0.00	0
Housing and Community Services	Safe	Add 3.0 FTE Animal Services Staff	331,904	16,000	3.00	0
Non-Departmental	Well-Managed	Citywide Training	226,168	0	0.00	0
Non-Departmental	Safe	City Impound Lot Fee Relief for Victims of Auto Theft	0	400,000	0.00	0
Parks, Recreation & Open Space	Well-Managed	PROS Reorganization	-29,913	0	-2.00	0
Planning & Development Services	Well-Managed	Development Review Fund Balancing Measures	194,122	0	1.00	0
Police	Safe	Add 1.0 FTE Crime Analyst	115,732	0	1.00	0
Police	Safe	Add 1.0 FTE Volunteer Coordinator	100,016	0	1.00	0
Police	Safe	Add 1.0 FTE Support Specialist	90,608	0	1.00	0
Police	Safe	Add 1.0 FTE Records Supervisor	122,440	7,500	1.00	0
Police	Safe	Add 1.0 FTE Police Business Systems Analyst	121,790	0	1.00	0
Police	Safe	Add 1.0 FTE Manager of Marketing and Communications	168,574	50,000	1.00	0
Police	Safe	Add 1.0 FTE Financial Support Specialist	100,467	7,500	1.00	0
Police	Safe	Add 1.0 FTE Emergency Management and Logistics Specialist	126,213	0	1.00	0
Police	Safe	Add 1.0 FTE Detail Forensic Examiner	111,843	0	1.00	0



## Attachment 8 2024 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One-Time	FTE	Revenue
Police	Safe	Add 1.0 FTE Administrative Specialist	103,805	7,500	1.00	0
Police	Safe	Add 5.0 FTE Records Technicians	437,545	13,000	5.00	0
Police	Safe	Cybercheck Software	0	120,000	0.00	0
Police	Safe	Add 1.0 FTE Director of Crime Lab	182,301	50,000	1.00	0
Police	Safe	Increase to the Police Training Budget	200,000	0	0.00	0
Police	Safe	Investigative Software	50,000	0	0.00	0
Police	Safe	Police Investigative Equipment	0	74,000	0.00	0
Police	Safe	Add 2.0 FTE Victim Advocates	178,765	42,500	2.00	0
Public Works	Well-Managed	Development Review Fund Balancing Measures	259,285	0	0.00	0
<b>Total General Fund</b>			<b>\$6,721,939</b>	<b>\$1,982,610</b>	<b>45.00</b>	<b>\$0</b>
<b>Total General Fund Proposed Operating Amendments</b>			<b>\$6,721,939</b>	<b>\$1,982,610</b>	<b>45.00</b>	<b>\$0</b>

### General Fund City Council Operating Amendments

Public Defender	Safe	Mental Health Professional Variable Hour Position from 30 to 40 Hours per Week (full-time)	0	30,000	0.00	0
<b>Total General Fund</b>			<b>\$0</b>	<b>\$30,000</b>	<b>0.00</b>	<b>\$0</b>
<b>Total General Fund City Council Operating Amendments</b>			<b>\$0</b>	<b>\$30,000</b>	<b>0.00</b>	<b>\$0</b>
<b>Total General Fund Operating Amendments</b>			<b>\$6,721,939</b>	<b>\$2,012,610</b>	<b>45.00</b>	<b>\$0</b>

### Other Funds Proposed Operating Amendments

#### Community Development Fund

## Attachment 8 2024 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One-Time	FTE	Revenue
Housing and Community Services	Well-Managed	Transfer Vacant Community Development Position to General Fund and Reclass to Deputy Director	0	0	-1.00	0
Housing and Community Services	Well-Managed	Transfer Vacant Community Development Position to General Fund and Reclass to Sr. Budget Analyst	0	0	-1.00	0
Housing and Community Services	Economically Strong	Anticipated CDBG and HOME Grant Adjustments	96,756	0	0.00	0
<b>Total Community Development Fund</b>			<b>\$96,756</b>	<b>\$0</b>	<b>-2.00</b>	<b>\$0</b>
<b>Conservation Trust Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	2,844	0	0.00	0
<b>Total Conservation Trust Fund</b>			<b>\$2,844</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>
<b>Cultural Services Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	3,700	0	0.00	0
<b>Total Cultural Services Fund</b>			<b>\$3,700</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>
<b>Designated Revenues Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	2,200	0	0.00	0
Police	Safe	City Impound Lot Fee Relief for Victims of Auto Theft	0	400,000	0.00	400,000
<b>Total Designated Revenues Fund</b>			<b>\$2,200</b>	<b>\$400,000</b>	<b>0.00</b>	<b>\$400,000</b>
<b>Development Review Fund</b>						
Non-Departmental	Well-Managed	Development Review Fund Balancing Measures	-1,000,000	0	0.00	0
Non-Departmental	Well-Managed	Citywide Training	30,600	0	0.00	0

## Attachment 8

### 2024 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One-Time	FTE	Revenue
Parks, Recreation & Open Space	Well-Managed	Development Review Fund Balancing Measures	-171,721	0	-1.00	0
Planning & Development Services	Well-Managed	Development Review Fund Balancing Measures	-194,122	0	-1.00	0
Public Works	Well-Managed	Development Review Fund Balancing Measures	-259,285	0	0.00	0
<b>Total Development Review Fund</b>			<b>-\$1,594,528</b>	<b>\$0</b>	<b>-2.00</b>	<b>\$0</b>
<b>Enhanced E-911 Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	16,200	0	0.00	0
<b>Total Enhanced E-911 Fund</b>			<b>\$16,200</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>
<b>Fleet Management Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	10,000	0	0.00	0
<b>Total Fleet Management Fund</b>			<b>\$10,000</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>
<b>Gifts &amp; Grants Fund</b>						
Fire	Safe	Transfer 1.0 FTE OEM Specialist from Gifts and Grants Fund to the General Fund	-114,365	0	-1.00	0
<b>Total Gifts &amp; Grants Fund</b>			<b>-\$114,365</b>	<b>\$0</b>	<b>-1.00</b>	<b>\$0</b>
<b>Golf Courses Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	6,600	0	0.00	0
<b>Total Golf Courses Fund</b>			<b>\$6,600</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>
<b>Open Space Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	9,088	0	0.00	0

## Attachment 8

### 2024 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One-Time	FTE	Revenue
Parks, Recreation & Open Space	Well-Managed	PROS Reorganization	0	0	2.00	0
<b>Total Open Space Fund</b>			<b>\$9,088</b>	<b>\$0</b>	<b>2.00</b>	<b>\$0</b>
<b>Parking and Mobility Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	600	0	0.00	0
<b>Total Parking and Mobility Fund</b>			<b>\$600</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>
<b>Parks Development Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	200	0	0.00	0
Parks, Recreation & Open Space	Well-Managed	Development Review Fund Balancing Measures	171,721	0	1.00	0
<b>Total Parks Development Fund</b>			<b>\$171,921</b>	<b>\$0</b>	<b>1.00</b>	<b>\$0</b>
<b>Recreation Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	21,600	0	0.00	0
Parks, Recreation & Open Space	Well-Managed	PROS Reorganization	-24,101	0	-3.00	0
Parks, Recreation & Open Space	Well-Managed	Transfer 1.0 FTE from PROS to General Management to Create Project Coordinator Position	-77,948	0	-1.00	-77,948
<b>Total Recreation Fund</b>			<b>-\$80,449</b>	<b>\$0</b>	<b>-4.00</b>	<b>-\$77,948</b>
<b>Risk Management Fund</b>						
Non-Departmental	Well-Managed	Citywide Training	2,200	0	0.00	0
<b>Total Risk Management Fund</b>			<b>\$2,200</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>
<b>Wastewater Fund</b>						

## Attachment 8

### 2024 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One-Time	FTE	Revenue
Aurora Water	Well-Managed	2024 Technical Adjustment: Reallocated Net of 3.6 FTE and Operating Budgets Between Funds (Water/Wastewater)	672,335	0	3.60	0
Non-Departmental	Well-Managed	Citywide Training	32,876	0	0.00	0
<b>Total Wastewater Fund</b>			<b>\$705,211</b>	<b>\$0</b>	<b>3.60</b>	<b>\$0</b>
<b>Water Fund</b>						
Aurora Water	Well-Managed	2024 Technical Adjustment: Reallocated Net of 3.6 FTE and Operating Budgets Between Funds (Water/Wastewater)	-672,335	0	-3.60	0
Non-Departmental	Well-Managed	Citywide Training	66,524	0	0.00	0
<b>Total Water Fund</b>			<b>-\$605,811</b>	<b>\$0</b>	<b>-3.60</b>	<b>\$0</b>
<b>Total Other Funds Proposed Operating Amendments</b>			<b>-\$1,367,833</b>	<b>\$400,000</b>	<b>-6.00</b>	<b>\$322,052</b>
<b>Total Other Funds Operating Amendments</b>			<b>-\$1,367,833</b>	<b>\$400,000</b>	<b>-6.00</b>	<b>\$322,052</b>
<b>Total Operating Amendments, All Funds</b>			<b>\$5,354,106</b>	<b>\$2,412,610</b>	<b>39.00</b>	<b>\$322,052</b>

## Attachment 9

### Staffing Summary by Fund

<b>Fund</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Original</b>	<b>2023 Projection</b>	<b>2024 Adopted</b>
Community Development Fund	18.50	18.50	18.50	18.50	16.50
Conservation Trust Fund	13.22	14.22	14.22	14.22	14.22
Cultural Services Fund	19.00	18.50	18.50	18.50	18.50
Designated Revenues Fund	27.46	23.96	22.00	22.00	22.00
Development Review Fund	128.00	155.00	156.00	157.00	155.00
Enhanced E-911 Fund	80.00	80.00	81.00	81.00	81.00
Fleet Management Fund	48.00	48.00	50.00	50.00	50.00
General Fund	2,214.24	2,322.24	2,360.74	2,370.24	2,415.24
Gifts & Grants Fund	6.10	8.10	7.10	7.10	6.10
Golf Courses Fund	33.00	33.00	33.00	33.00	33.00
Marijuana Tax Revenue Fund	6.00	7.00	7.00	6.00	6.00
Open Space Fund	34.48	38.48	45.44	45.44	47.44
Parking and Mobility Fund	3.00	3.00	3.00	3.00	3.00
Parks Development Fund	0.00	0.00	1.00	1.00	2.00
Recreation Fund	94.00	110.00	108.00	108.00	104.00
Risk Management Fund	10.00	11.00	11.00	11.00	11.00
Wastewater Fund	155.83	160.48	164.38	164.38	167.98
Water Fund	318.17	326.52	332.62	332.62	329.02
<b>Grand Total</b>	<b>3,209.00</b>	<b>3,378.00</b>	<b>3,433.50</b>	<b>3,443.00</b>	<b>3,482.00</b>

**Attachment 10 - Amendment Position Details by Fund**

**Attachment 10**

Amendment Position Details by Fund

General Fund

<b>Department</b>	<b>FTE Change</b>	<b>Position Description</b>
<b>City Attorney</b>	3.00	Add 3.0 FTE Victim Witness Liaison Positions (HB23-1222)
<b>Fire</b>	1.00	Add 1.0 FTE Facility Maintenance Technician for CAPSTC
	1.00	Add 1.0 FTE Community Educator and Programming
	12.00	Add 12.0 FTE Firefighters for Training Backfill
	4.00	Add 4.0 FTE for Various Positions to Create Emergency Medical Service (EMS) Branch
	1.00	Transfer 1.0 FTE OEM Specialist from Gifts and Grants Fund to the General Fund
<b>General Management</b>	1.00	Transfer 1.0 FTE from PROS to General Management to Create Project Coordinator Position
<b>Housing and Community Services</b>	3.00	Add 3.0 FTE Animal Services Staff
	1.00	Transfer Vacant Community Development Position to General Fund and Reclass to Deputy Director
	1.00	Transfer Vacant Community Development Position to General Fund and Reclass to Sr. Budget Analyst
<b>Parks, Recreation &amp; Open Space</b>	-2.00	PROS Reorganization
<b>Planning &amp; Development Services</b>	1.00	Development Review Fund Balancing Measures
<b>Police</b>	2.00	Add 2.0 FTE Victim Advocates
	1.00	Add 1.0 FTE Financial Support Specialist
	1.00	Add 1.0 FTE Emergency Management & Logistics Specialist
	1.00	Add 1.0 FTE Administrative Specialist
	1.00	Add 1.0 FTE Records Supervisor
	1.00	Add 1.0 FTE Director of Crime Lab
	1.00	Add 1.0 FTE Support Specialist
	1.00	Add 1.0 FTE Detail Forensic Examiner
	1.00	Add 1.0 FTE Crime Analyst
	1.00	Add 1.0 FTE Manager of Marketing and Communications
	1.00	Add 1.0 FTE Police Business Systems Analyst
	1.00	Add 1.0 FTE Volunteer Coordinator
	5.00	Add 5.0 FTE Records Technicians
<b>Net FTE Change, General Fund</b>	<b>45.00</b>	

**Attachment 10 - Amendment Position Details by Fund**

**Attachment 10**

Amendment Position Details by Fund

Non-General Fund

<b>Department</b>	<b>FTE Change</b>	<b>Position Description</b>
<b>Community Development Fund - Housing and Community Services</b>	-1.00	Transfer Vacant Community Development Position to General Fund and Reclass to Deputy Director
	-1.00	Transfer Vacant Community Development Position to General Fund and Reclass to Sr. Budget Analyst
<b>Development Review Fund - PROS</b>	-1.00	Development Review Fund Balancing Measures
<b>Development Review Fund - Planning &amp; Development Services</b>	-1.00	Development Review Fund Balancing Measures
<b>Gifts &amp; Grants Fund - Fire</b>	-1.00	Transfer 1.0 FTE OEM Specialist from Gifts and Grants Fund to the General Fund
<b>Open Space Fund - PROS</b>	2.00	PROS Reorganization
<b>Parks Development Fund - PROS</b>	1.00	Development Review Fund Balancing Measures
	-3.00	PROS Reorganization
<b>Recreation Fund - PROS</b>	-1.00	Transfer 1.0 FTE from PROS to General Management to Create Project Coordinator Position
<b>Wastewater Fund - Aurora Water</b>	3.60	2024 Technical Adjustment: Reallocated Net of 3.6 FTE and Operating Budgets Between Funds (Water/Wastewater)
<b>Water Fund - Aurora Water</b>	-3.60	2024 Technical Adjustment: Reallocated Net of 3.6 FTE and Operating Budgets Between Funds (Water/Wastewater)
<b>Net FTE Change, Non-General Fund</b>	<b>-6.00</b>	



## Attachment 11

### 2021-2028 Capital Improvement Program Summary

Fund\Department	2021 Actual	2022 Actual	2023 Projected Budget	Five-Year Plan					Total Cost 2024 - 2028
				2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Capital Projects Fund</u></b>									
Finance	55,883	631,175	702,445	762,591	785,469	809,033	833,304	858,303	4,048,700
Fire	1,998,119	1,998,355	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Information Technology	12,426,000	426,000	426,000	626,000	626,000	626,000	626,000	626,000	3,130,000
Non-Departmental	4,062,285	12,741,812	14,650,864	10,545,794	12,888,090	10,456,173	10,549,934	10,634,291	55,074,282
Parks, Recreation & Open Space	646,425	6,452,890	2,752,974	1,374,790	1,314,790	1,314,790	1,314,790	1,314,790	6,633,950
Planning & Development Services	703,285	370,999	3,355,000	0	0	0	0	0	0
Public Works	68,090,519	92,600,613	81,065,949	40,429,253	14,836,753	21,014,931	16,818,909	24,351,313	117,451,159
<b>Total Capital Projects Fund</b>	<b>87,982,516</b>	<b>115,221,844</b>	<b>104,953,232</b>	<b>55,738,428</b>	<b>32,451,102</b>	<b>36,220,927</b>	<b>32,142,937</b>	<b>39,784,697</b>	<b>196,338,091</b>
<b><u>Conservation Trust Fund</u></b>									
Parks, Recreation & Open Space	2,347,542	4,960,816	4,365,000	4,782,500	4,065,000	2,830,000	2,770,000	1,625,000	16,072,500
<b>Total Conservation Trust Fund</b>	<b>2,347,542</b>	<b>4,960,816</b>	<b>4,365,000</b>	<b>4,782,500</b>	<b>4,065,000</b>	<b>2,830,000</b>	<b>2,770,000</b>	<b>1,625,000</b>	<b>16,072,500</b>
<b><u>Enhanced E-911 Fund</u></b>									
Information Technology	3,482,000	2,442,250	4,995,000	3,273,500	2,371,830	1,500,000	1,500,000	4,500,000	13,145,330
<b>Total Enhanced E-911 Fund</b>	<b>3,482,000</b>	<b>2,442,250</b>	<b>4,995,000</b>	<b>3,273,500</b>	<b>2,371,830</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>4,500,000</b>	<b>13,145,330</b>
<b><u>Gifts &amp; Grants Fund</u></b>									
Parks, Recreation & Open Space	1,575,706	2,670,815	0	0	0	0	0	0	0
Public Works	-5,480	0	0	0	0	0	0	0	0
<b>Total Gifts &amp; Grants Fund</b>	<b>1,570,226</b>	<b>2,670,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Golf Courses Fund</u></b>									
Parks, Recreation & Open Space	700,000	600,000	575,000	800,000	800,000	1,370,000	2,100,000	2,110,000	7,180,000
<b>Total Golf Courses Fund</b>	<b>700,000</b>	<b>600,000</b>	<b>575,000</b>	<b>800,000</b>	<b>800,000</b>	<b>1,370,000</b>	<b>2,100,000</b>	<b>2,110,000</b>	<b>7,180,000</b>
<b><u>Open Space Fund</u></b>									
Parks, Recreation & Open Space	2,118,517	12,240,042	8,335,148	10,075,000	8,810,000	8,145,000	8,710,000	6,595,000	42,335,000
<b>Total Open Space Fund</b>	<b>2,118,517</b>	<b>12,240,042</b>	<b>8,335,148</b>	<b>10,075,000</b>	<b>8,810,000</b>	<b>8,145,000</b>	<b>8,710,000</b>	<b>6,595,000</b>	<b>42,335,000</b>

## Attachment 11

### 2021-2028 Capital Improvement Program Summary

Fund\Department	2021 Actual	2022 Actual	2023 Projected Budget	Five-Year Plan					Total Cost 2024 - 2028
				2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Parks Development Fund</u></b>									
Parks, Recreation & Open Space	1,002,128	1,636,560	5,098,824	2,041,902	1,458,660	56,486	4,000,000	0	7,557,048
<b>Total Parks Development Fund</b>	<b>1,002,128</b>	<b>1,636,560</b>	<b>5,098,824</b>	<b>2,041,902</b>	<b>1,458,660</b>	<b>56,486</b>	<b>4,000,000</b>	<b>0</b>	<b>7,557,048</b>
<b><u>Transportation Maintenance Fund</u></b>									
Public Works	0	0	63,859,956	30,645,684	31,289,713	33,819,992	34,496,392	36,221,210	166,472,991
<b>Total Transportation Maintenance Fund</b>	<b>0</b>	<b>0</b>	<b>63,859,956</b>	<b>30,645,684</b>	<b>31,289,713</b>	<b>33,819,992</b>	<b>34,496,392</b>	<b>36,221,210</b>	<b>166,472,991</b>
<b><u>Wastewater Fund</u></b>									
Aurora Water	79,648,848	47,815,000	45,724,738	75,139,690	45,382,650	34,645,116	26,833,973	43,728,203	225,729,632
<b>Total Wastewater Fund</b>	<b>79,648,848</b>	<b>47,815,000</b>	<b>45,724,738</b>	<b>75,139,690</b>	<b>45,382,650</b>	<b>34,645,116</b>	<b>26,833,973</b>	<b>43,728,203</b>	<b>225,729,632</b>
<b><u>Water Fund</u></b>									
Aurora Water	178,432,852	126,306,075	125,173,953	247,940,057	225,547,623	301,427,610	243,087,650	206,176,458	1,224,179,398
<b>Total Water Fund</b>	<b>178,432,852</b>	<b>126,306,075</b>	<b>125,173,953</b>	<b>247,940,057</b>	<b>225,547,623</b>	<b>301,427,610</b>	<b>243,087,650</b>	<b>206,176,458</b>	<b>1,224,179,398</b>
<b>Total Capital Improvement Program</b>	<b>357,284,629</b>	<b>313,893,402</b>	<b>363,080,851</b>	<b>430,436,761</b>	<b>352,176,578</b>	<b>420,015,131</b>	<b>355,640,952</b>	<b>340,740,568</b>	<b>1,899,009,990</b>

Capital Improvement Program appropriations are considered spent in the year that they are appropriated on a budget basis. However, on an accounting basis any unspent appropriation carries forward to the next year. Typically, when a project is completed or there is a change in scope associated with a project, surplus budget is lapsed to fund balance. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

## Attachment 12

### Capital Amendment Summary by Fund and Department

Fund\Department	2023 Projected Budget	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Capital Projects Fund</u></b>							
Finance	0	39,072	40,244	41,451	42,695	40,023	203,485
Information Technology	0	200,000	200,000	200,000	200,000	200,000	1,000,000
Non-Departmental	-500,550	116,160	823	-1,104	25,874	110,231	251,984
Parks, Recreation & Open Space	250,000	60,000	0	0	0	0	60,000
Planning & Development Services	3,355,000	0	0	0	0	0	0
Public Works	18,599,800	21,608,471	695,001	54,076	3,055,699	10,471,731	35,884,978
<b>Total Capital Projects Fund</b>	<b>\$21,704,250</b>	<b>\$22,023,703</b>	<b>\$936,068</b>	<b>\$294,423</b>	<b>\$3,324,268</b>	<b>\$10,821,985</b>	<b>\$37,400,447</b>
<b><u>Conservation Trust Fund</u></b>							
Parks, Recreation & Open Space	0	1,600,000	600,000	300,000	300,000	1,625,000	4,425,000
<b>Total Conservation Trust Fund</b>	<b>\$0</b>	<b>\$1,600,000</b>	<b>\$600,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,625,000</b>	<b>\$4,425,000</b>
<b><u>Enhanced E-911 Fund</u></b>							
Information Technology	0	1,457,000	1,645,645	-257,813	1,500,000	4,500,000	8,844,832
<b>Total Enhanced E-911 Fund</b>	<b>\$0</b>	<b>\$1,457,000</b>	<b>\$1,645,645</b>	<b>(\$257,813)</b>	<b>\$1,500,000</b>	<b>\$4,500,000</b>	<b>\$8,844,832</b>
<b><u>Golf Courses Fund</u></b>							
Parks, Recreation & Open Space	0	450,000	400,000	695,000	1,850,000	2,110,000	5,505,000
<b>Total Golf Courses Fund</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$400,000</b>	<b>\$695,000</b>	<b>\$1,850,000</b>	<b>\$2,110,000</b>	<b>\$5,505,000</b>
<b><u>Open Space Fund</u></b>							
Parks, Recreation & Open Space	0	4,207,500	4,865,000	3,650,000	5,850,000	6,595,000	25,167,500
<b>Total Open Space Fund</b>	<b>\$0</b>	<b>\$4,207,500</b>	<b>\$4,865,000</b>	<b>\$3,650,000</b>	<b>\$5,850,000</b>	<b>\$6,595,000</b>	<b>\$25,167,500</b>
<b><u>Parks Development Fund</u></b>							
Parks, Recreation & Open Space	0	320,806	102,855	0	4,000,000	0	4,423,661
<b>Total Parks Development Fund</b>	<b>\$0</b>	<b>\$320,806</b>	<b>\$102,855</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$4,423,661</b>
<b><u>Wastewater Fund</u></b>							
Aurora Water	0	33,924,923	26,012,930	8,197,457	990,501	43,728,203	112,854,014
<b>Total Wastewater Fund</b>	<b>\$0</b>	<b>\$33,924,923</b>	<b>\$26,012,930</b>	<b>\$8,197,457</b>	<b>\$990,501</b>	<b>\$43,728,203</b>	<b>\$112,854,014</b>

## Attachment 12

### Capital Amendment Summary by Fund and Department

Fund\Department	2023 Projected Budget	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Water Fund</u></b>							
Aurora Water	-33,550,000	35,435,739	28,897,306	45,276,427	27,754,000	206,176,458	343,539,930
<b>Total Water Fund</b>	<b>(\$33,550,000)</b>	<b>\$35,435,739</b>	<b>\$28,897,306</b>	<b>\$45,276,427</b>	<b>\$27,754,000</b>	<b>\$206,176,458</b>	<b>\$343,539,930</b>
<b>Total Funding Changes</b>	<b>(\$11,845,750)</b>	<b>\$99,419,671</b>	<b>\$63,459,804</b>	<b>\$58,155,494</b>	<b>\$45,568,769</b>	<b>\$275,556,646</b>	<b>\$542,160,384</b>



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# City of Aurora, Colorado

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**2024 Operating and Capital  
Improvement Budget**

# STRATEGIC PLAN



# 2024 City of Aurora Strategic and Operational Planning

## OVERVIEW

Strategic Planning is a dynamic decision-making process that sets the direction of an organization. The city’s strategic planning effort was initiated in 2020, with the assistance of outside consultation for City Council interviews and stakeholder meetings in collaboration with a cross-section of city staff that served as Champions. Based on the input received, an initial framework was drafted and presented to the City Council for feedback during the 2021 and 2022 winter workshops. The updated framework was presented in the 2023 Adopted Budget highlighting progress made implementing the plan, including hiring the city’s first Strategy and Performance Manager.

The Strategy and Performance Manager joined the city in February and assessed previous strategic planning work and the Aurora Places Comprehensive Plan, which identified key focus areas for future growth and development.

A renewed strategic and operational planning effort launched and incorporates themes and elements from the initial framework, public input documented in Aurora Places, public meetings, and collaborative workshops with the City Manager’s Office and Department Heads, utilizing Results-Based Accountability™ (RBA). RBA is a disciplined and strategic way of thinking and taking action to improve quality of life in communities, as well as to improve the performance of programs.

City leadership worked collaboratively to establish a shared language and model for continuing strategic planning at the operational level, which sets the foundation for decision-making and policymaking and serves as a guide for conducting city business focused on improving conditions of wellbeing for our customers, stakeholders, community, and environment.

The following five community focused strategic outcomes are the desired results for which city leadership, management and staff are committed to achieve through efficient and effective public services.



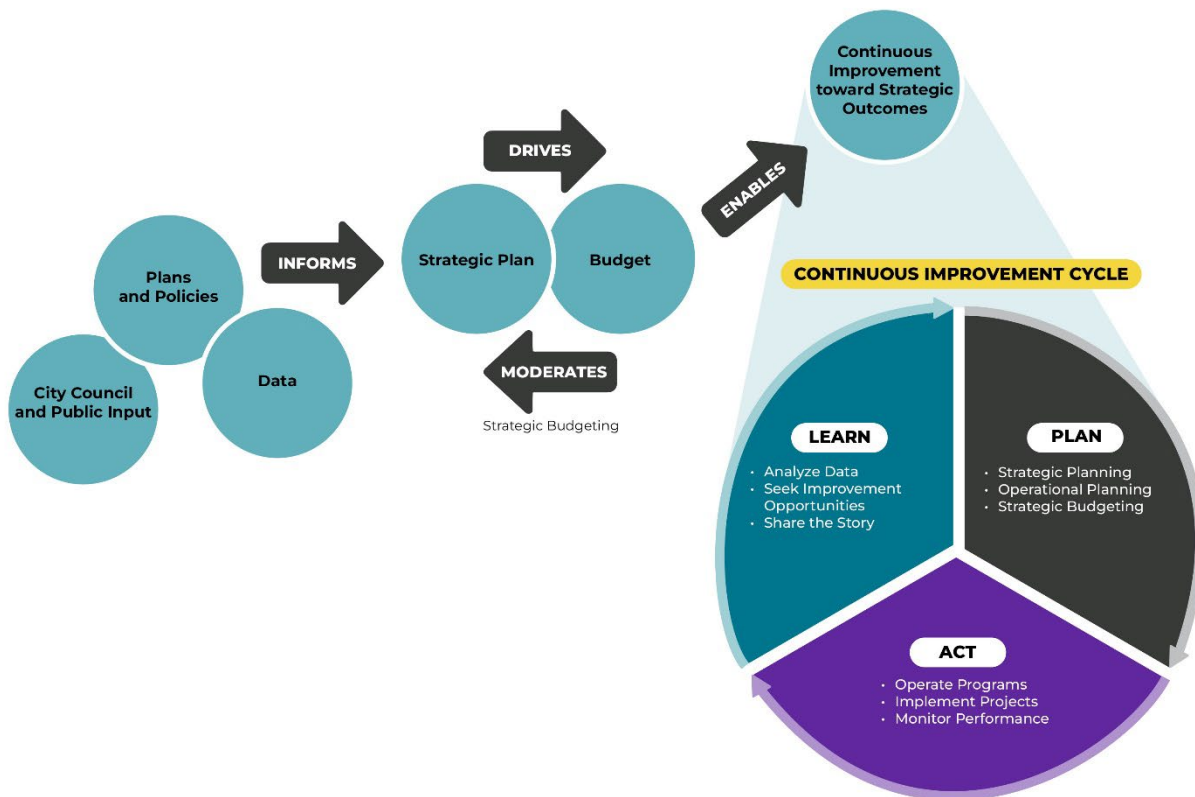
## CITY OF AURORA STRATEGIC AND OPERATIONAL PLANNING

The City of Aurora’s Strategic and Operational Planning process demonstrates staff’s commitment to build upon new and existing Council priorities in partnership with the community and

stakeholders, while creating an annual process to evaluate progress toward key initiatives and identify opportunities for continuous process improvement.

As the diagram below illustrates, The City of Aurora Strategic and Operational Planning model will use public input and City Council direction, plans and policies, and meaningful data to inform the strategic planning and operational process, which drives the budget process to enable continuous improvement toward achieving outcomes.

## City of Aurora Strategic and Operational Planning Model



The primary goal of this long-term effort is to elevate strategy and performance management by automating data collection, modernize monitoring and reporting, and use data as a strategic asset in decision-making.

Beginning in the new fiscal year, the City Manager’s Office will continue working with the City Council to identify and prioritize strategic initiatives that will aid in aligning our limited city resources to community needs. As part of the process, Department Heads will continue creating operational action plans that outline proposed time-bound action items that will be executed over one to four years in support of strategic initiatives.

Departments will track organizational progress using current performance management practices while a more robust performance measure development initiative is launched citywide under the



leadership of the Strategy and Performance Manager. As part of this new performance management initiative, training will be provided to all departments on the use of RBA to define performance measures that focus on measuring community outcomes to illustrate whether our customers are better off because of the programs and services we deliver. Current performance measures can be found in the program detail section within the Department operating budgets, which align with citywide strategic outcomes. In addition, Attachment 8 - 2024 Operating Amendments list the corresponding strategic outcome.

In summary, the City of Aurora's Strategic and Operational Planning Process is evolving to a dynamic process, based on an RBA framework, which will enable our organization identify assumptions as opportunities for innovation; build collaboration and consensus; and use data and transparency to ensure accountability for both the well-being of people and the performance of programs to ensure positive community impact.





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# City of Aurora, Colorado

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**2024 Operating and Capital  
Improvement Budget**

## PROFILE OF AURORA



## 2024 Profile of Aurora

This section presents information about the City of Aurora, including city organizational charts.

The Aurora-in-Brief section provides general city demographic, economic, and community overview information. Additional charts and graphs are included to provide more information on specific characteristics of the city. In addition, maps displaying city infrastructure are included. Sources for these documents include: the City of Aurora Planning and Development Services, Information Technology, Public Works, and Finance Departments, the US Census Bureau's 2021 American Community Survey (One-Year Estimates), Aurora Public Schools, and Cherry Creek School District.

The organizational charts depict the overall structure of the city and the four leadership groupings of city departments and offices. The organizational chart information is depicted using the following categories:

- City of Aurora;
- City Manager's Office;
- City Manager's Public Safety Group;
- Deputy City Manager Venegas;
- Deputy City Manager Perry; and
- Interim Deputy City Manager Brown.

# Aurora in Brief

The City of Aurora covers 164.8 square miles, establishes the eastern border of the metro-Denver area, and includes portions of Adams, Arapahoe, and Douglas Counties. The City has 103.4 square miles of developed

land and 61.3 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:** 399,913 (2023 est.)  
Up 1,895 (0.5%) from 2022 CO Dept of Labor and Employment estimate

**Housing Units:** 147,725 (2022 ACS 5-year est.)  
Up 2,536 (1.7%) from 2021 ACS 5-year est.

Age	Income/Employment	Education**	Industrial Sectors
Median Age	35.1	Percent of Aurora's population 25 years and older with at least a:	<b>Largest industries</b> Education/Health Care/Social Services; Professional/Scientific/Mgmt/Admin; Retail Trade
<b>% Between Ages</b>			
• 19 and Under	26.7%	• High School Diploma (or eqv.)	<b>Product Types</b> Management/Business/Science and Arts; Sales and Office; Services
• 20-34 years old	23.2%	• Bachelor's Degree	
• 35-64 years old	38.2%	• Graduate Degree	
• 65 years and over	11.9%		
	<b>Total Civilian Labor Force</b>		

## QUALITY OF LIFE

## TAXES

### Home Values and Costs (2022)

Median home value	\$350,200
Median gross rent (per month)	\$1,481

### Public Schools

Aurora is served by two major public school districts: Aurora Public Schools (APS) and the Cherry Creek School District (CCSD).

School Type	APS*	CCSD*
PreK - Elementary	31	19
Middle	5	7
High	10	6
Combined grades/Other	23	3
<b>TOTAL</b>	<b>69</b>	<b>35</b>

\*Schools located in City of Aurora only.

\*\* 2022 American Community Survey One-Year Estimates

<b>2023 Colorado Personal Income Tax</b>	<b>2023 Colorado Corporate Income Tax</b>
<b>4.40%</b>	<b>4.40%</b>

### 2023 Sales and Use Tax Rates (by County)

County	Aurora	State	Other	Total
Adams	3.75%	2.90%	1.85%	8.50%
Arapahoe	3.75%	2.90%	1.35%	8.00%
Douglas	3.75%	2.90%	2.10%	8.75%

## TRANSPORTATION

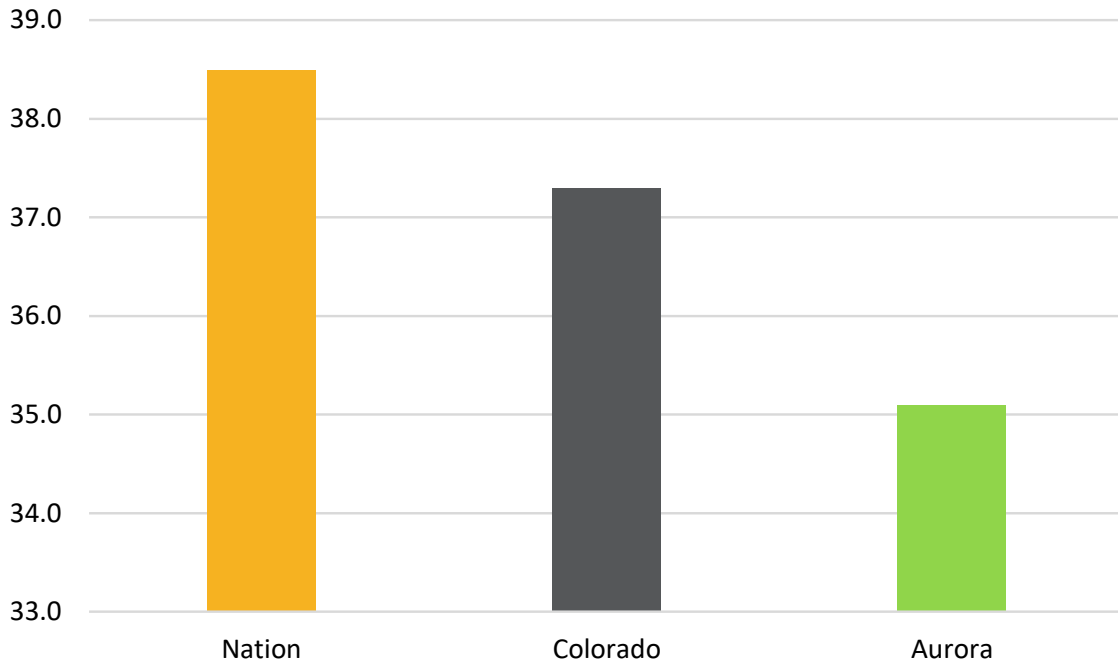
### City Roadway Miles

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• 155.1 miles of collector</li> <li>• 911.2 miles of local</li> <li>• 230.9 miles of private</li> <li>• 37.5 miles of alleys</li> </ul> | <ul style="list-style-type: none"> <li>• 166.4 miles of major</li> <li>• 39.2 miles of minor</li> <li>• 84.7 miles of highways</li> <li>• 375.1 miles of parking lot drives (not counted in total miles)</li> </ul> |
|--|---|

**Total: 1,625.0 Miles**

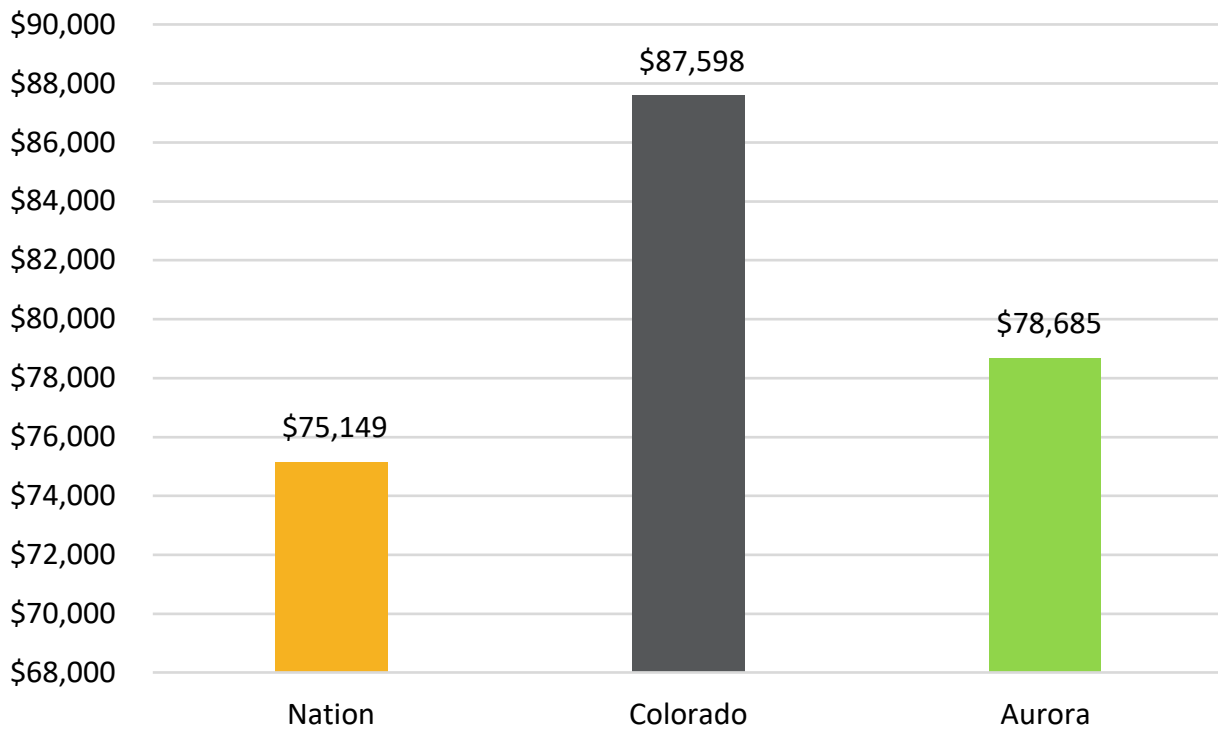
### Median Age

Source: 2022 ACS 5-year Estimate



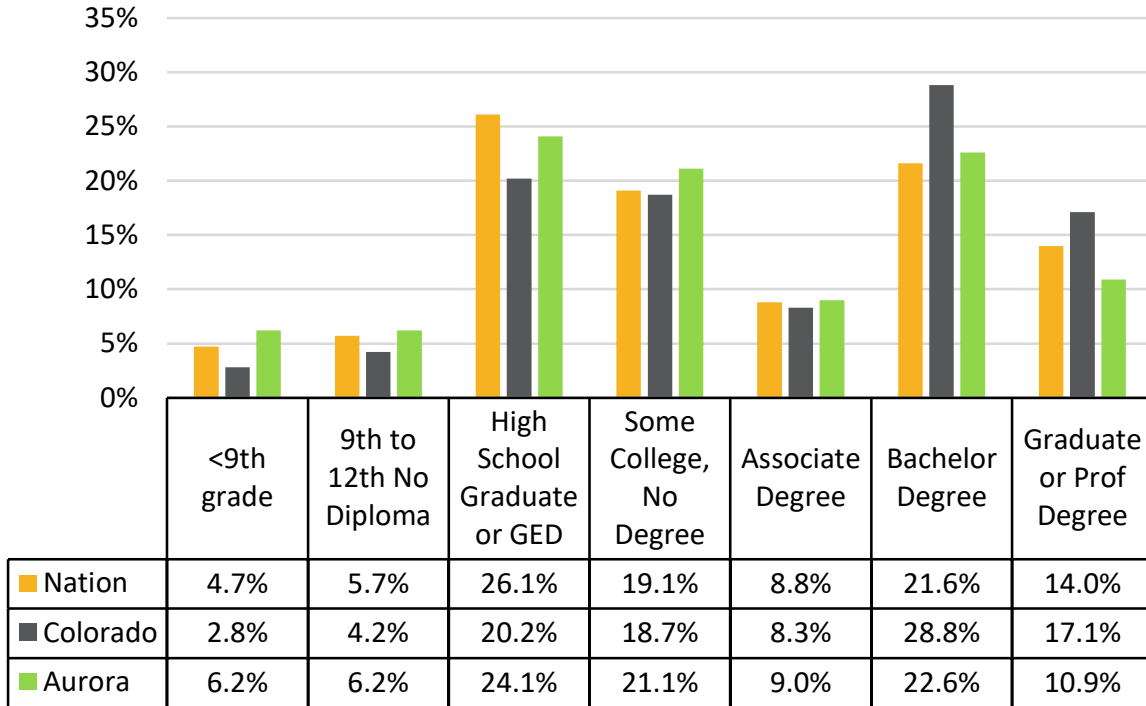
### Median Household Income

Source: 2022 ACS 5-year Estimate



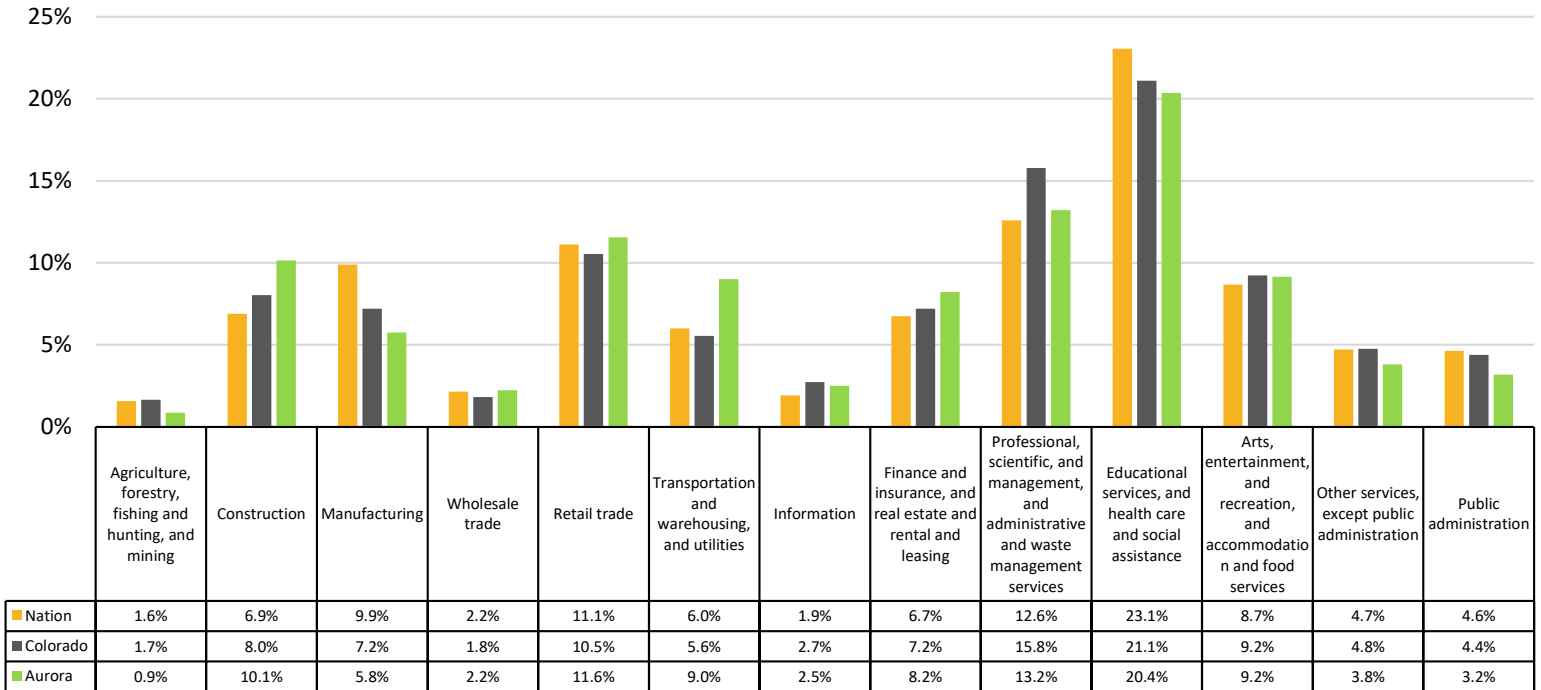
### Educational Attainment

Source: 2022 American Community Survey One-Year Estimates, US Census Bureau



### Workforce by Industry

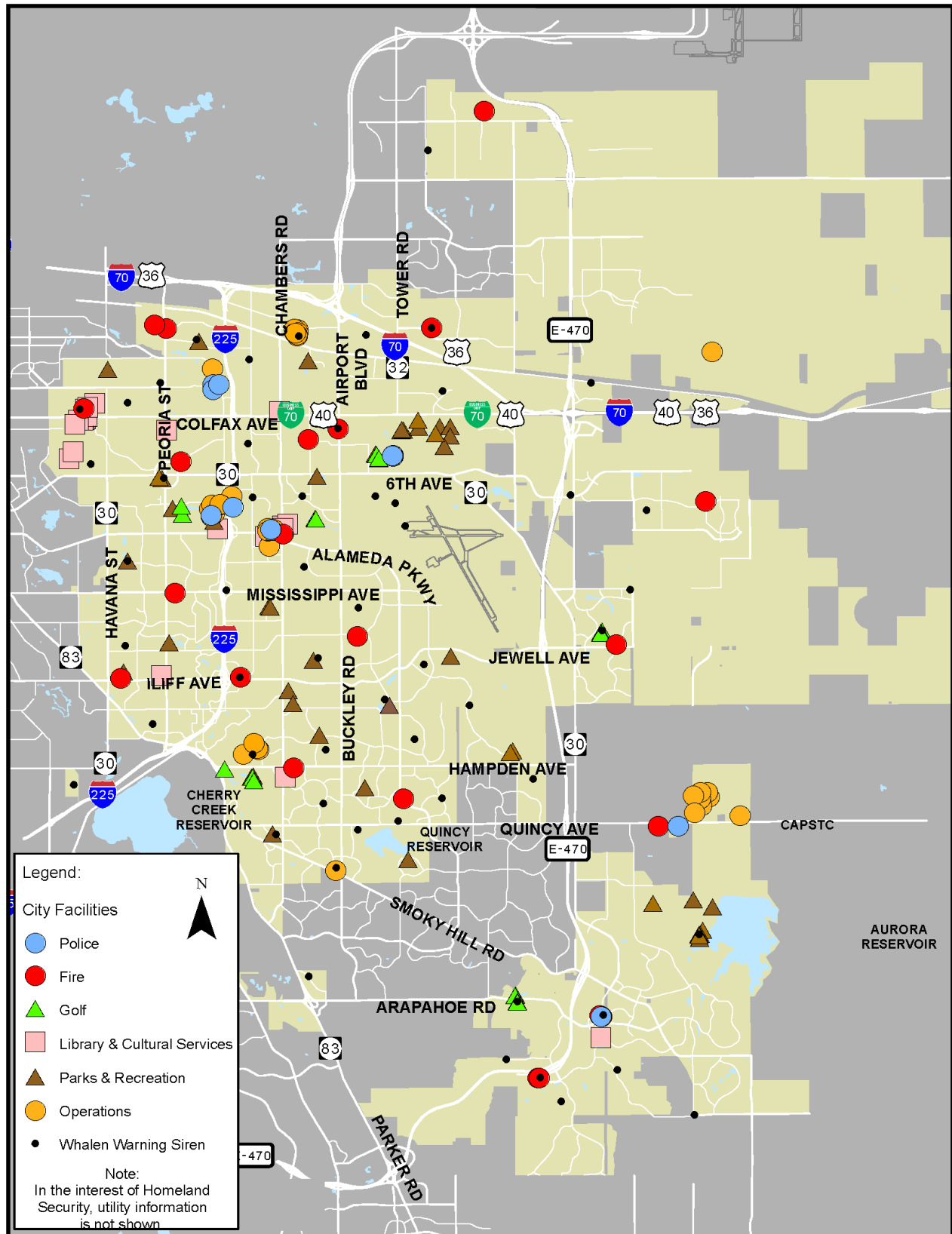
Source: 2022 American Community Survey One-Year Estimates, US Census Bureau





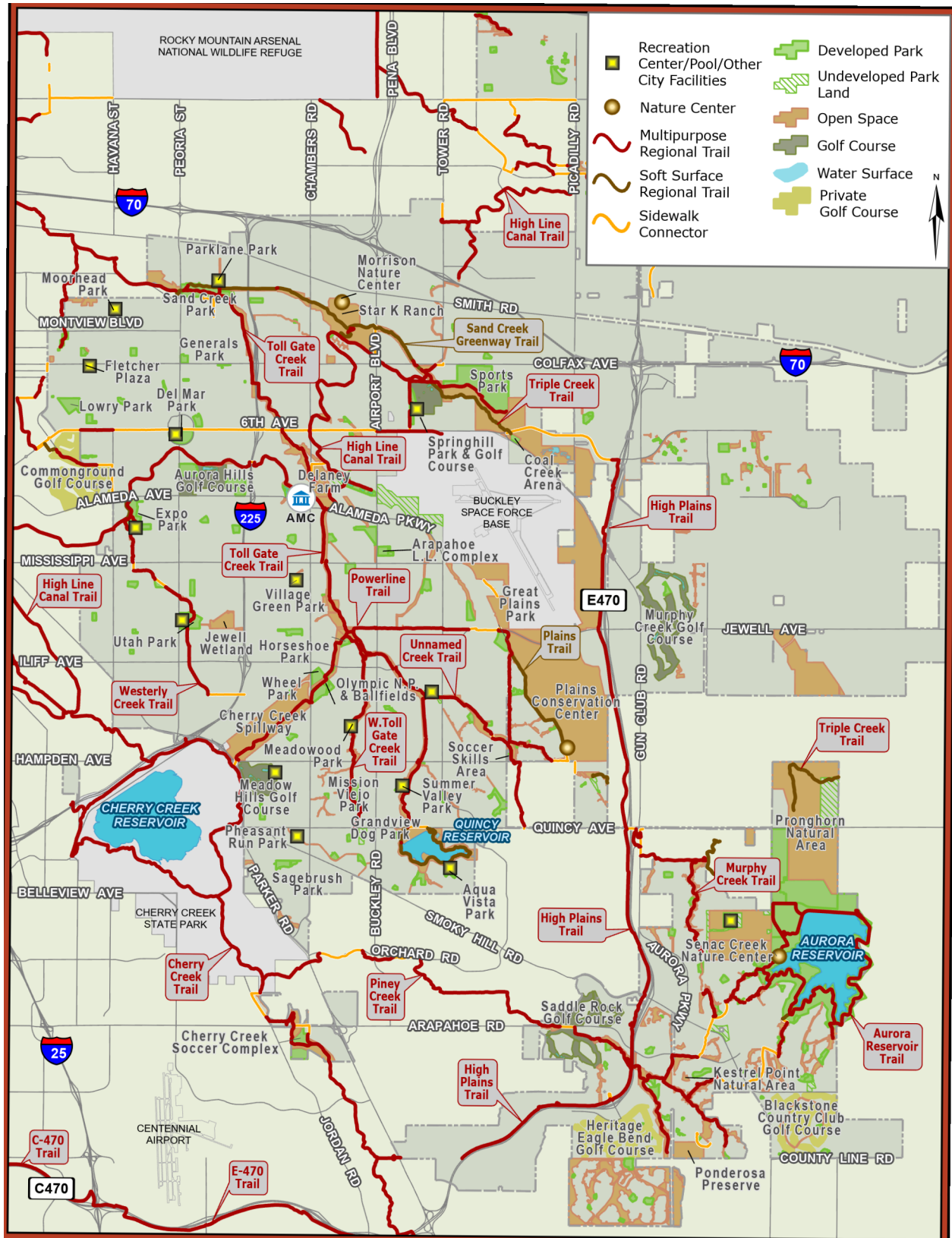
### City Facilities

Source: City of Aurora Public Works Department



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

Source: City of Aurora PROS Department



## Fire Stations

Source: City of Aurora Fire Department

# Map of FIRE STATIONS

### FIRE STATION NO. 1

- 9801 E. 16th Ave.  
 • Engine Company 1  
 • Medical Support Unit 1

### FIRE STATION NO. 2

- 12600 Hoffman Blvd.  
 • Ladder Company 2  
 • Engine Company 2  
 • Medical Support Unit 2  
 • Hazmat Specialty Team  
 • Hazmat 2

### FIRE STATION NO. 3

- 3172 Peoria St.  
 • Engine Company 3

### FIRE STATION NO. 4

- 1110 S. Quentin St.  
 • Engine Company 4  
 • Medical Support Unit 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  
 • Medical Support Unit 7  
 • Battalion Chief 2

### 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

### FIRE STATION NO. 12

- 19491 E. 34th Dr.  
 • Engine Company 12  
 • Gross Decon Unit 12  
 • Brush Truck 12

### FIRE STATION NO. 13

- 23911 E. Arapahoe Rd.  
 • Engine Company 13  
 • Ladder company 13  
 • Brush Truck 13  
 • Tender 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

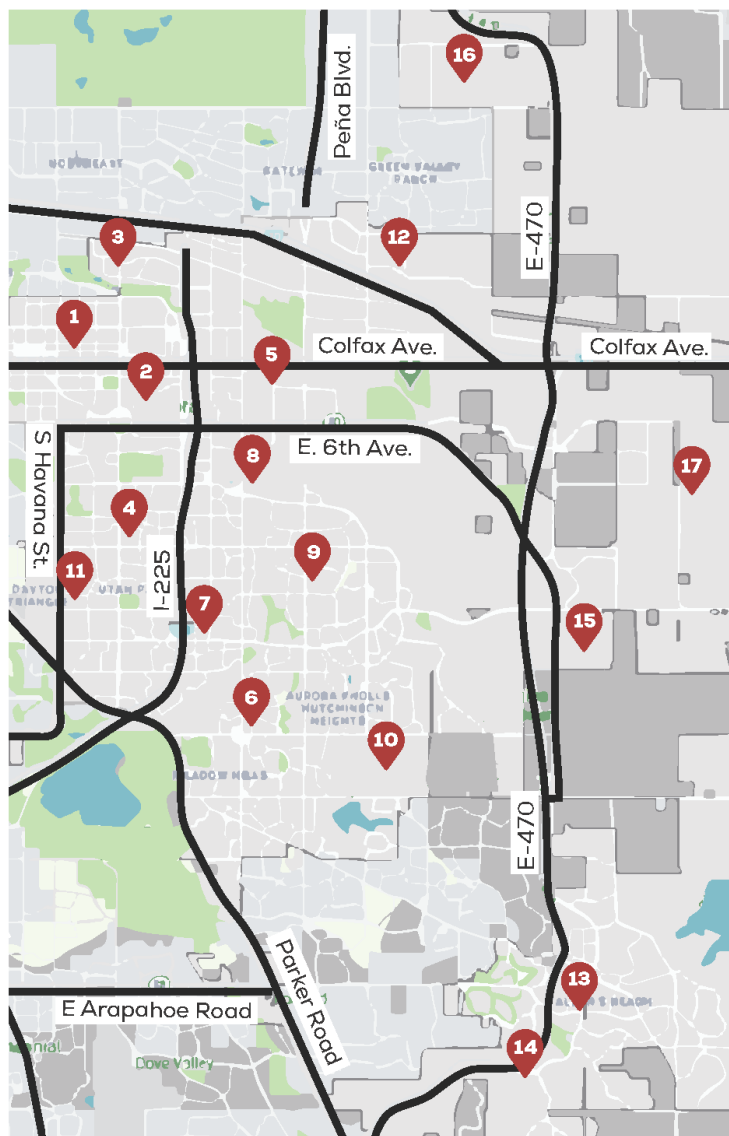
### FIRE STATION NO. 16

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

### FIRE STATION NO. 17

- 26899 E. 1st Pl.  
 • Engine Company 17

LOCATION MARKER REFERS TO STATION NUMBER



**AURORA FIRE RESCUE HEADQUARTERS**  
 15151 E. Alameda Parkway

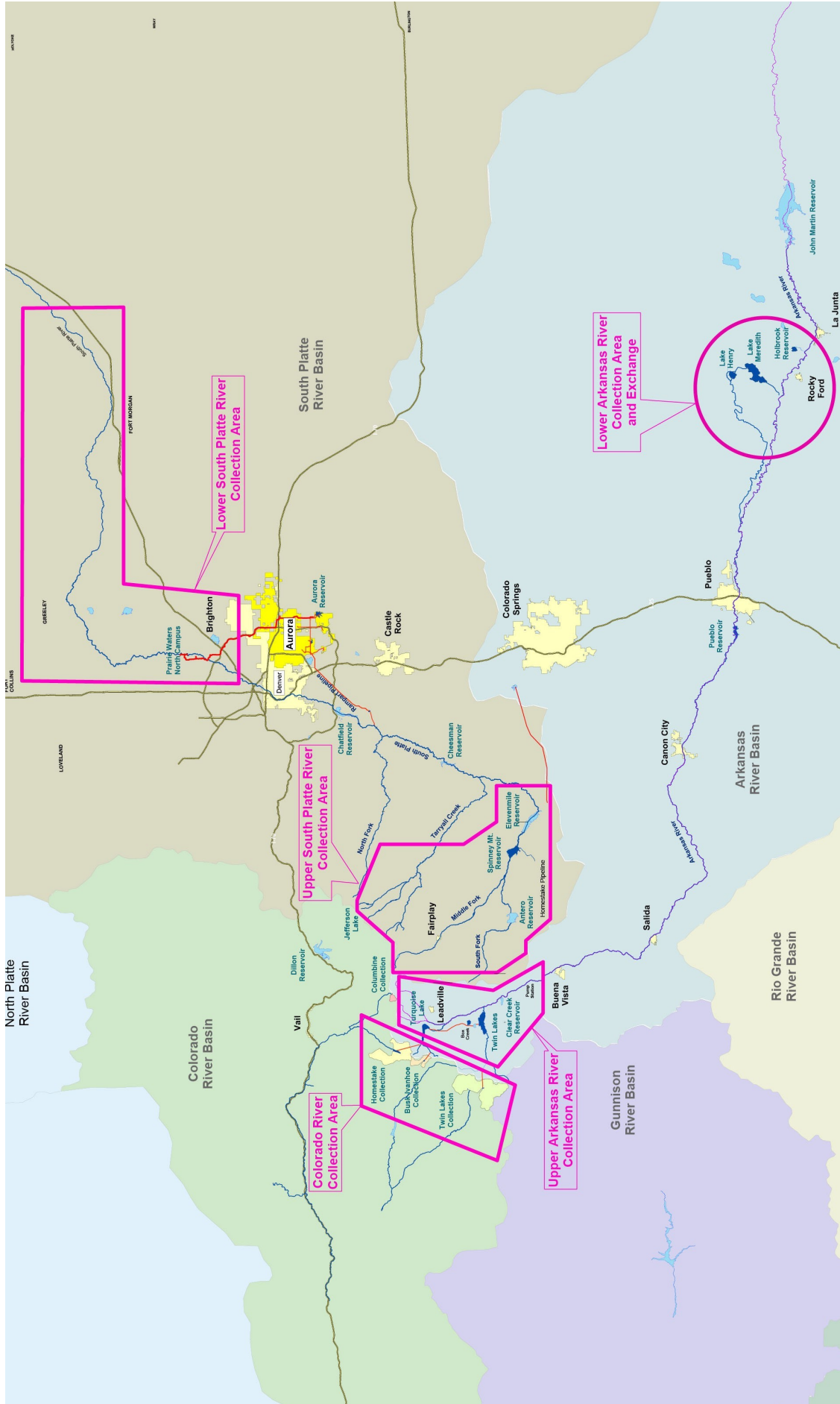
**CITY OF AURORA  
 PUBLIC SAFETY TRAINING CENTER**  
 25950 E. Quincy Ave., Aurora, CO 80016

Fire@AuroraGov.org  
 303.326.8999



# Raw Water Supply

Source: Aurora Water

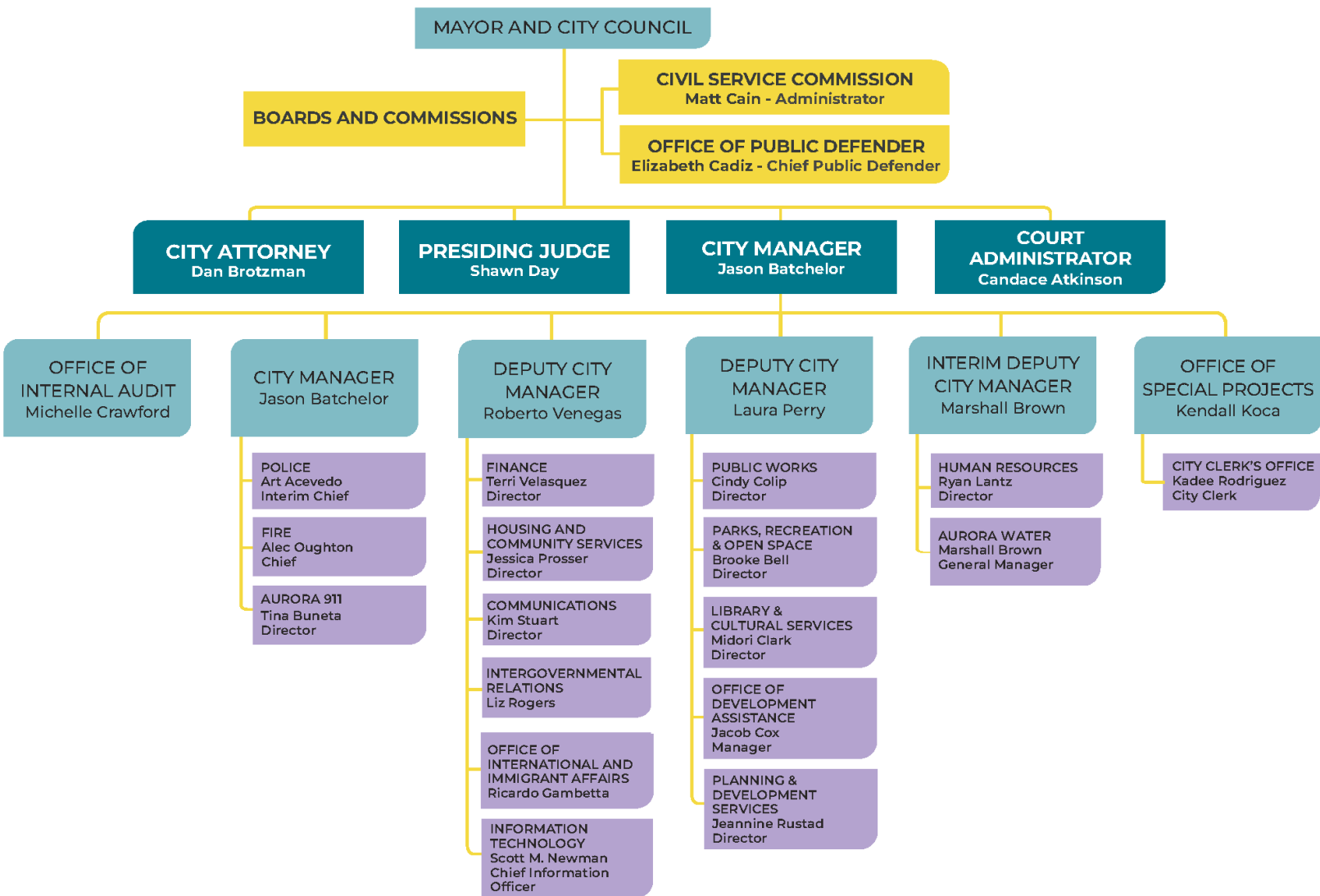


# City of Aurora

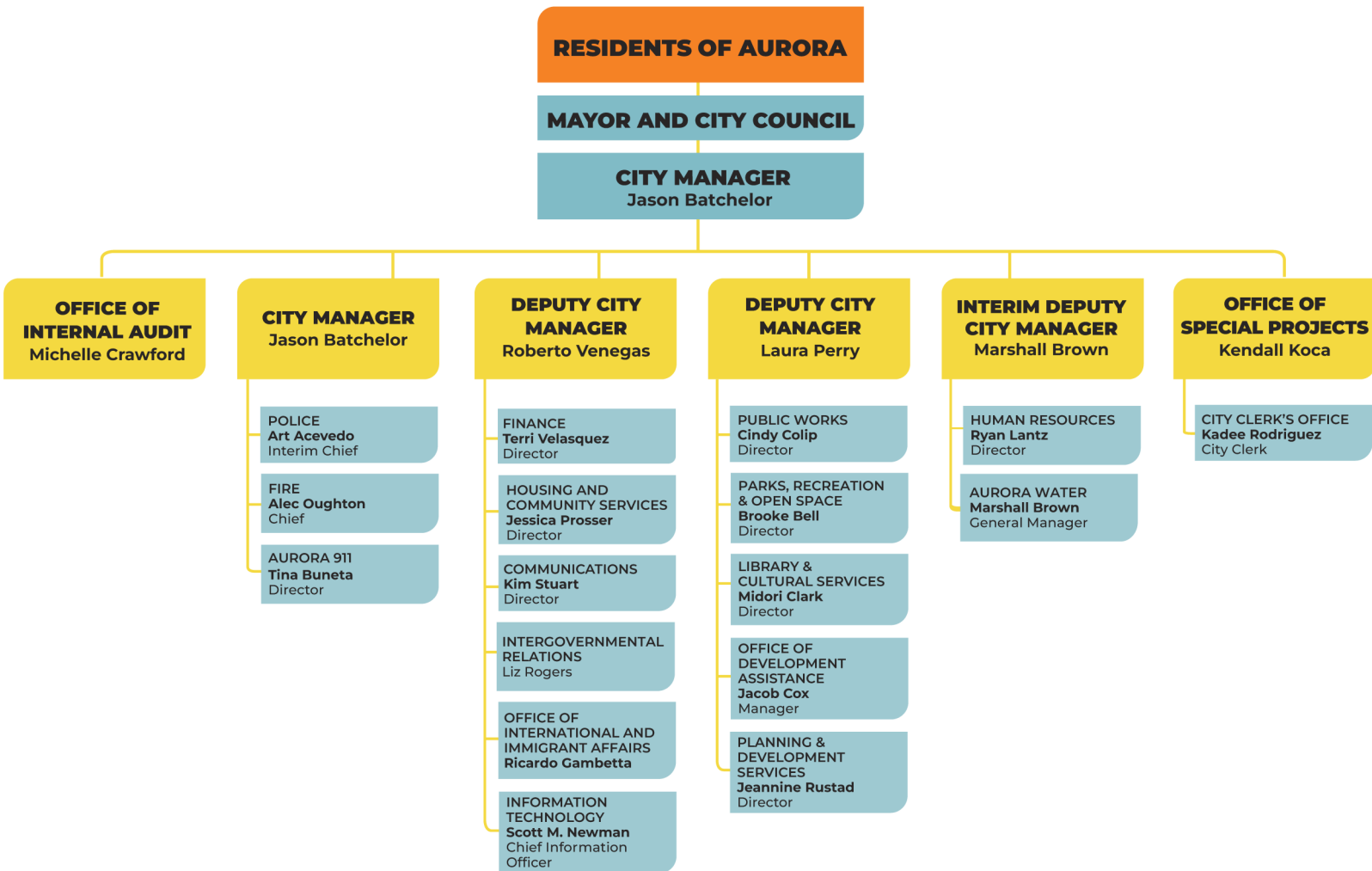
**SUMMARY**

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.

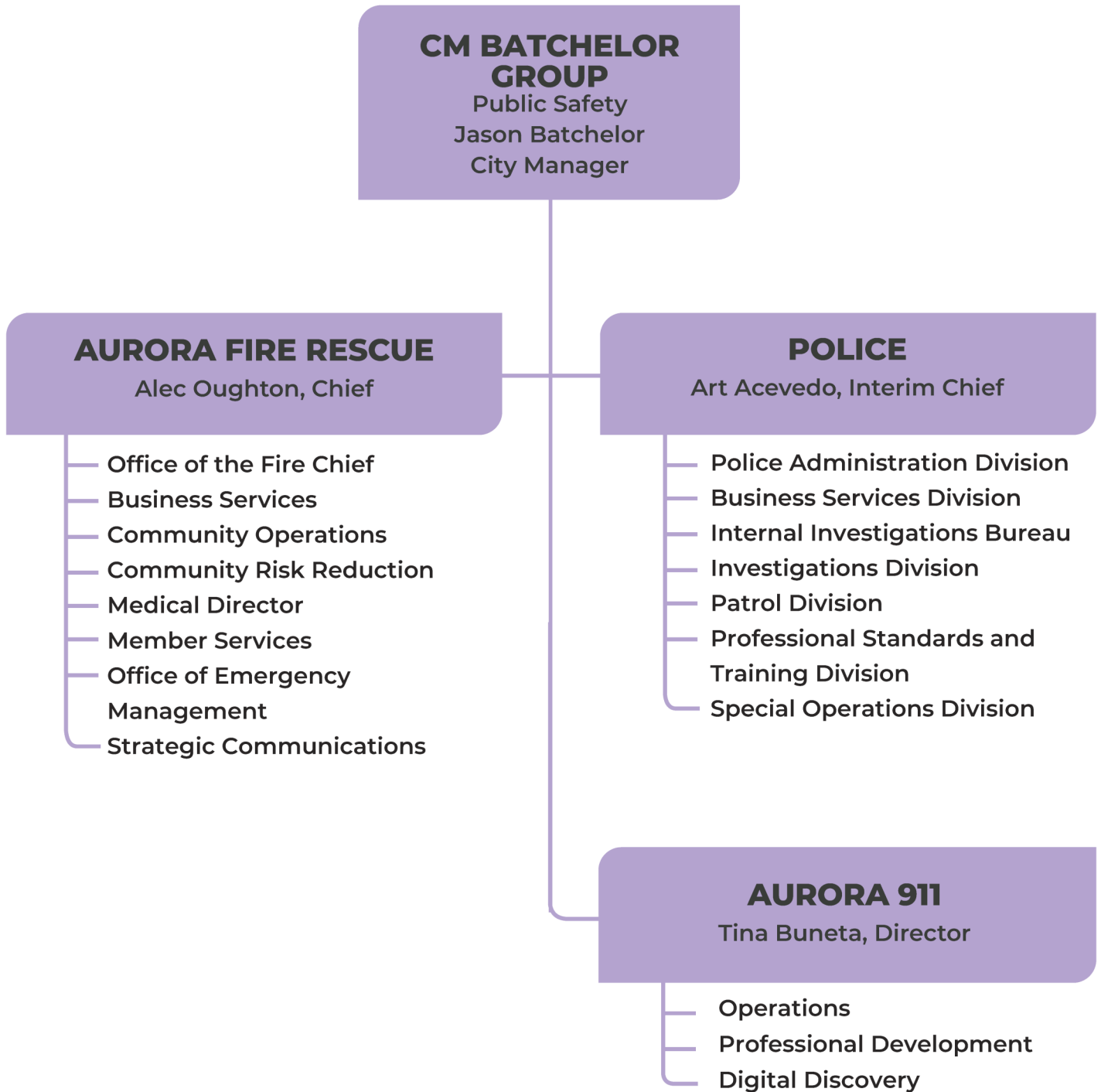
## RESIDENTS OF AURORA



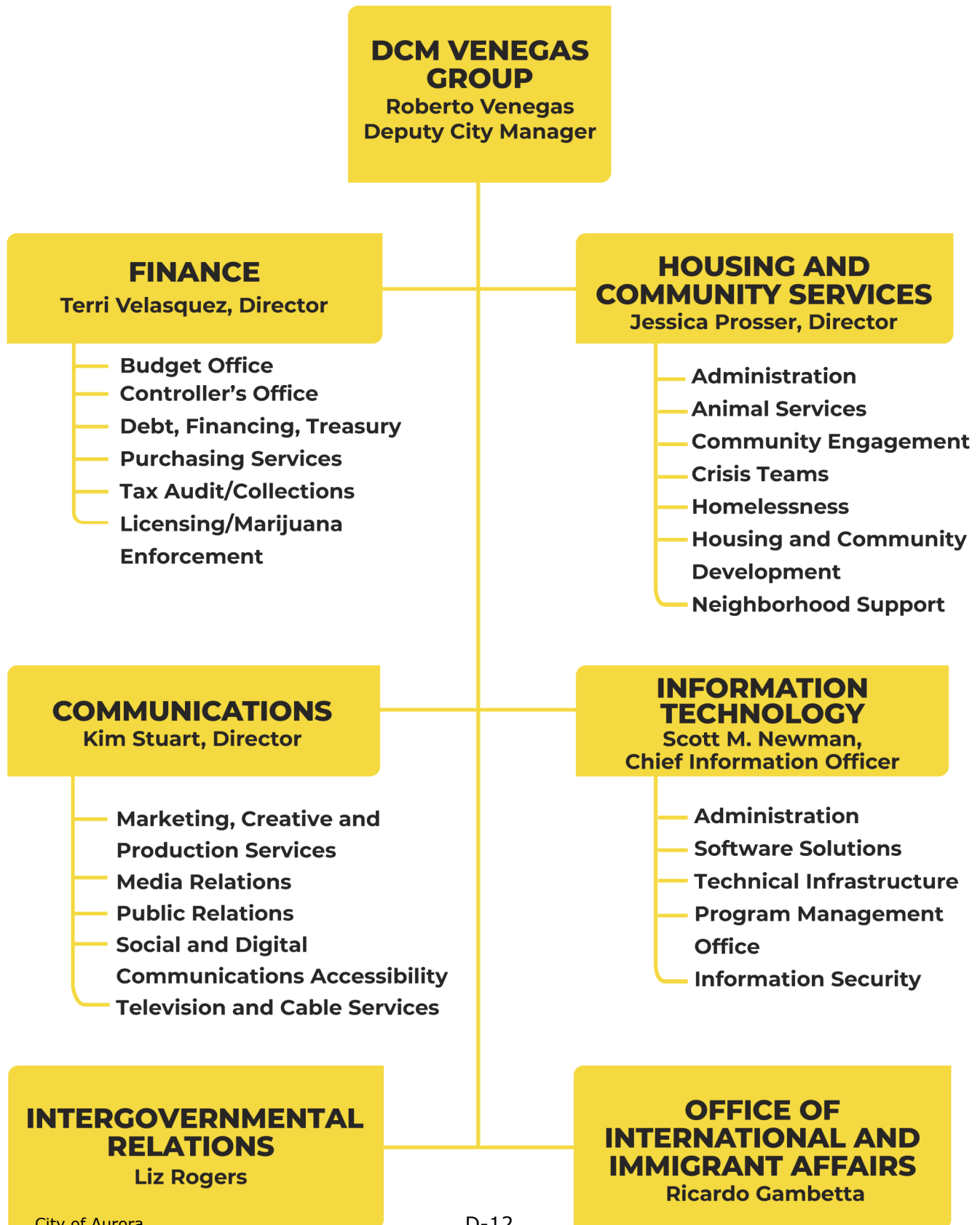
# City Manager



# City Manager Batchelor

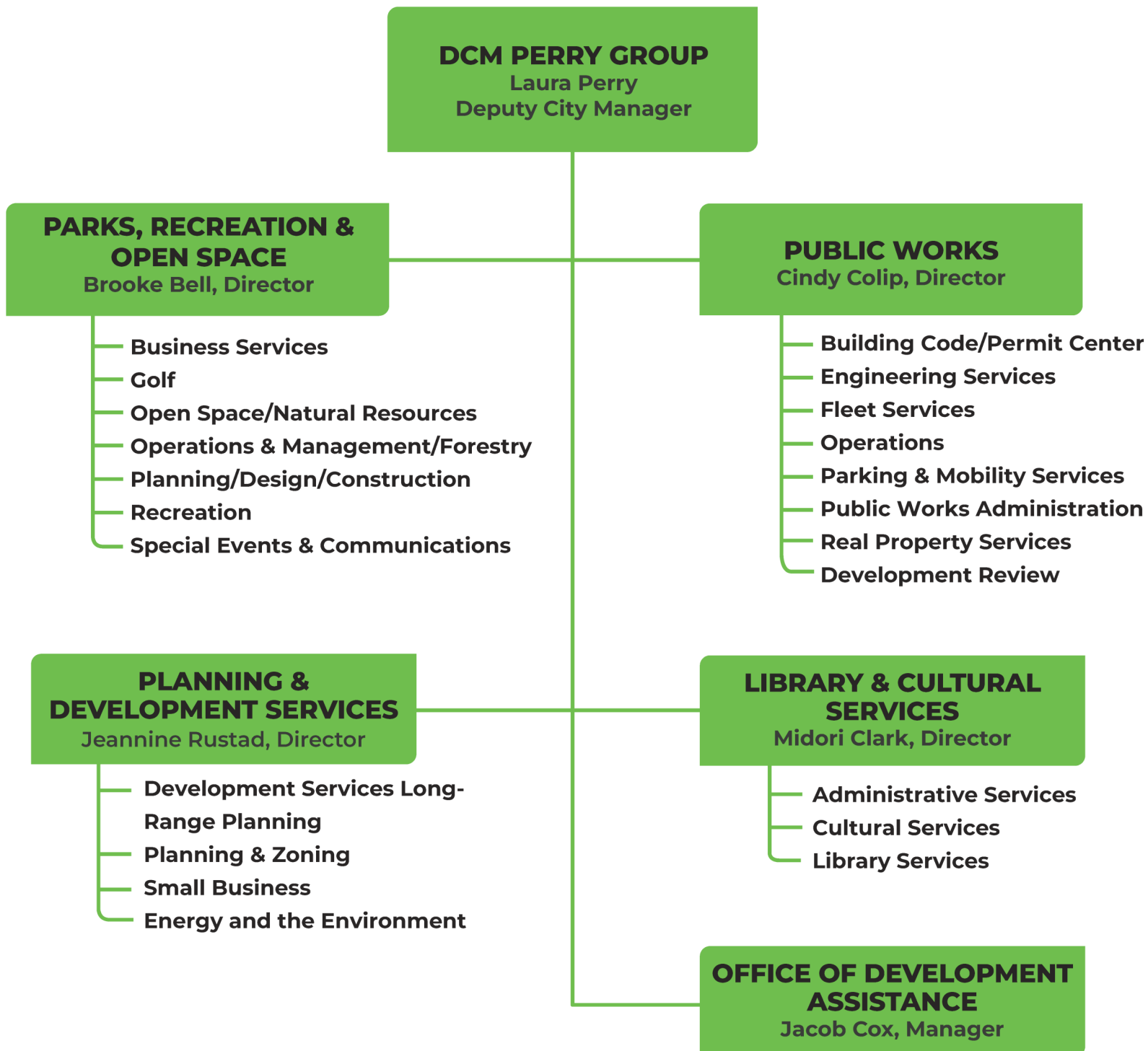


# Deputy City Manager Venegas





# Deputy City Manager Perry







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# City of Aurora, Colorado

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**2024 Operating and Capital  
Improvement Budget**

## GENERAL FUND REVENUES



## 2024 General Fund Revenue Overview

The City of Aurora General Fund revenue estimates for the 2024 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 2028 for sales, automobile use, building use, other use, and property taxes which together constitute 81 percent of the total General Fund revenues. The remaining sources of revenue are forecasted by the OBFP. The OBFP projects revenues for the budget using a combination of historical trends, current knowledge, and an assessment of expected trends and events that will affect future revenues. To ensure that all known and anticipated factors are considered, the underlying assumptions are assessed by both internal and external specialists during the budget process.

The essential inputs for the BRD forecasting model are the historical data on key economic indicators at the national, state, and local levels. These data are sourced from U.S. government agencies, Moody's Analytics, Colorado government agencies, and City of Aurora departments. 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 populations and their expected growth rates
- A large and changing volume of daily in-migration or out-migration of workers
- Differences in relative incomes between Aurora and regional households
- The pace of new construction within the city
- Industry and employment growth locally versus regionally and nationally
- 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 an optimistic, baseline, and pessimistic scenario. The Moody's baseline scenario was used to develop the baseline revenue scenario. Under this scenario, U.S. real gross domestic product (GDP) is projected to grow by 1.9 percent in both 2023 and 2024. The Moody's baseline scenario accounts for the 25-basis point increase in interest rates implemented by the Federal Reserve in February 2023 and projects two

more interest rate increases in 2023. It also assumes oil prices will decrease compared to previous forecasts and that the economy will remain at full employment. In the baseline forecast there are roughly equal chances of the economy over-performing and under-performing the scenario. The scenario calls for economic growth to decline in comparison to 2021 and 2022, but the economy will not enter into a recession. Under the baseline economic scenario, total revenues from the five revenue sources are still expected to increase by 6.0 percent in 2023 and by 5.7 percent in 2024. Based on strong year-to-date revenue receipts and inflation-driven growth in certain revenue sources, none of the three BRD scenarios projected revenues to decline in 2023. However, under the pessimistic scenario, high inflation, falling consumer confidence, and other economic challenges result in a relatively mild recession occurring in 2023. Under the pessimistic scenario, revenues in 2023 would increase by only 1.5 percent and would then decline by 3.5 percent in 2024. These different forecasts provide sensitivity analysis around relatively favorable and unfavorable economic conditions.

The economy continues to rebound from the COVID-induced recession in 2020. This recovery is occurring not just in economic output, but also for employment, income, and consumption-related components of the economy. Consumer demand remained extraordinarily strong in 2021 and 2022. This high level of consumer demand, along with supply shortages, caused inflation in the United States in 2022 to reach the highest level in nearly four decades. In an effort to fight inflation, the Federal Reserve has raised interest rates ten times since the start of 2022 (through June 2023, when the revenue forecast was finalized). In total, the Federal Reserve has increased interest rates by 5.00 percent. By increasing interest rates, the Federal Reserve hopes to constrain consumer spending by making borrowing more expensive. In this regard, there are fears that this monetary policy could result in a recession. Given these concerns, city management decided to use an adjusted version of the BRD baseline forecast. Adjustments were made to reflect the most current revenue data, reflect two Aurora-specific circumstances, and use a slightly moderated level of growth for most revenue sources that was ten percent lower than the baseline scenario.

The first Aurora-specific modification is increasing the sales tax projection over the BRD baseline forecast starting in 2023 to reflect the expiration of the Cornerstar Urban Renewal Area (URA). This modification will increase sales tax collections by over \$1.2 million annually in 2024 (and will increase sales tax collections by roughly a quarter of this amount in 2023 since the URA expires in late 2023). In the second modification, all scenarios were adjusted 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 actually 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 2023 Original Budget as a final point of comparison. For 2023 through 2028, the adjusted baseline forecast has been chosen as the basis for the 2024 budget. The table also shows increased revenue in each year, calculated as the difference between the adjusted baseline revenue forecast and the Adopted 2023 Budget Book.

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

Dollar Values in Millions

Percent Change from Prior Year	2022	2023	2024	2025	2026	2027	2028
2023 Budget Book	8.3%	0.9%	5.8%	3.9%	4.0%	3.8%	3.9%
Baseline	8.3%	6.0%	5.7%	6.1%	7.2%	3.9%	5.0%
<b>Adjusted Baseline</b>	8.3%	5.6%	2.6%	5.3%	4.5%	3.7%	3.4%
Pessimistic	8.3%	1.5%	(3.5%)	6.8%	12.6%	7.6%	6.9%
Optimistic	8.3%	6.8%	7.7%	6.3%	7.4%	4.2%	5.2%
<b>New Revenue Compared to 2023 Budget Book</b>	<b>\$0.0</b>	<b>\$18.2</b>	<b>\$6.4</b>	<b>\$12.6</b>	<b>\$15.3</b>	<b>\$15.5</b>	<b>\$14.1</b>

Note: 2022 growth rates represent actual growth in revenues between 2022 and 2021.

In 2022, Aurora collected about \$9.7 million more in revenue from the top five sources than was projected in the 2023 budget. Given this performance, revenues from these five sources would only have to grow by 0.9 percent to meet the 2023 original budget plan.

As of June 2023, year-to-date (YTD) sales tax revenue is up 6.9 percent against the first six months of 2022. Similarly, capital-related use tax (up 26.3 percent), auto use tax (up 8.7 percent), and property tax (5.5 percent) are all up significantly over 2022 levels. Most of the increased collections seen in the first half of 2023 reflect resilient consumer demand as well as inflation-driven growth. Given these sizeable YTD increases, it seems unlikely that 2023 collections will only end up the year having grown by 0.9 percent or 1.5 percent (as projected in the 2023 Budget Book and the Pessimistic Scenario respectively). Given the ongoing efforts of the Federal Reserve to raise interest rates and slow consumer spending, it would also be overly optimistic to assume that the current level of revenue growth will continue through the end of the year. Indeed, the BRD baseline projection is that growth in consumer spending would slow after the first quarter of 2023. Consistent with the idea that economic growth is slowing but that the city is not about to enter a recession, in the baseline and adjusted baseline scenarios, 2023 revenue would end the year with projected growth in the range of 5.6 percent (adjusted baseline) to 6.0 percent (baseline).

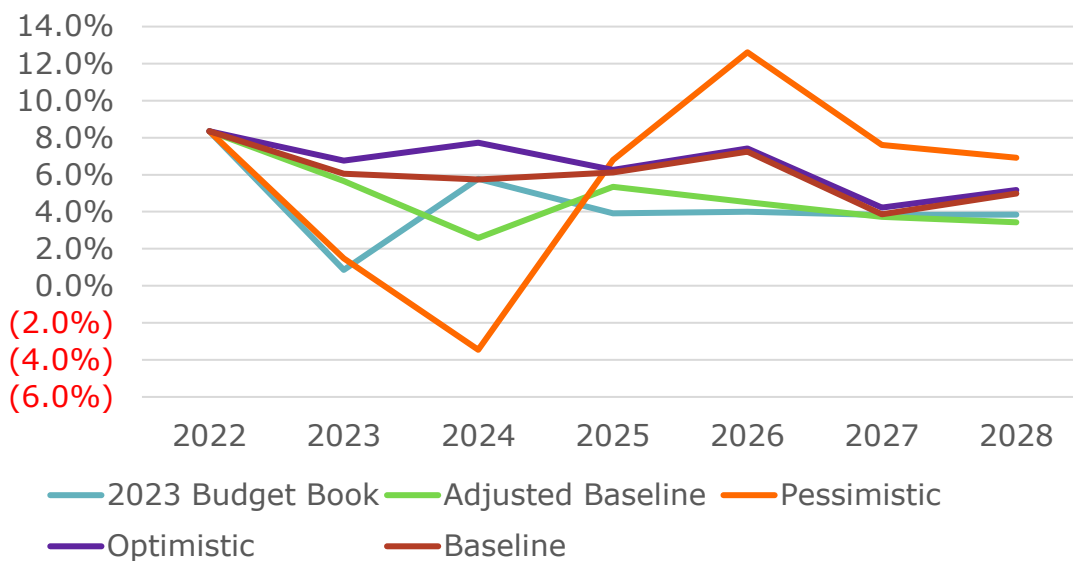
Revenue growth slows down in 2024 under the baseline, adjusted baseline, and pessimistic scenarios. In the pessimistic scenario, the country experiences a mild recession and revenues decline by 3.5 percent in 2024. In the baseline scenario, a significant factor behind the projected 5.7 percent revenue growth in 2024 is that rapidly increasing property valuations would drive a 27.7 percent increase in property tax revenues. As noted previously, the Taxpayers Bill of Rights (TABOR) limits Aurora’s ability to collect and retain property tax revenues. Given these limitations, the adjusted baseline forecast uses a property tax revenue number which is \$7.5 million below the baseline projection. This significant adjustment explains why the baseline and adjusted baseline scenarios have such different growth rates.

The difference between the adjusted baseline scenario used in the 2024 budget and the assumptions contained in the Adopted 2023 Budget is shown in the “New Revenue Compared to 2023 Budget Book” line at the bottom of Table 1. Essentially this last line shows that the revenue projections contained in the 2023 budget did not fully foresee either the full strength of consumer demand in 2022 and 2023 or how inflation would drive certain revenue streams to experience strong growth. Given higher-than-expected base 2022 revenues, it is not surprising that expectations for these revenue streams would need to be reset accordingly. Interestingly, the total amount of cumulative

revenue projected from 2023 through 2028 in the pessimistic scenario is actually higher than in the adopted revenue forecast contained in the 2023 Original Budget. This fact reflects the upward resetting of base revenues contained in all of the new scenarios.

Figure 1 displays the growth rates graphically which helps to highlight some important observations. One observation relates to the projected economic slowdown in 2023 and 2024. Under all scenarios, growth of the five major revenue streams will be lower than the 8.3 percent growth experienced in 2022. A second observation is that, after 2024, the baseline and optimistic scenarios are very similar. Indeed, the assumptions behind the optimistic scenario are only slightly more optimistic than the baseline scenario. For example, sales tax growth rates in 2023 under the optimistic scenario are only 0.8 percent higher than in the baseline projection. In contrast, the pessimistic scenario projects a recession which is not assumed in any of the other scenarios, so the outcomes in this scenario are significantly different, including a strong recovery projected in 2026. Finally, with the exception of the pessimistic scenario, the other four scenarios all have similar levels of growth for 2025 and beyond, ranging from 3.4 percent to 7.4 percent.

**Figure 1: Percent Change to Prior Year**



In Figure 1, revenues under the pessimistic scenario decline in 2024 as the country enters a mild recession. However, growth rates for the pessimistic scenario in 2026 and beyond are decidedly higher. Despite this, total projected revenues in the pessimistic scenario remains below the baseline scenario for all years (although the gap between the two scenarios narrows to only \$13.7 million by 2028). Given the significant TABOR-related adjustments to property taxes, the adjusted baseline scenario has some of the lowest growth rates in the table above.

**Current Economic Conditions**

National gross domestic product (GDP) grew by an impressive 5.8 percent in 2021 and then grew by another 2.1 percent in 2022. This strong economic recovery from the COVID-induced recession in 2020 has been characterized by growth in employment, income, and consumption. Consumer demand remained extraordinarily strong in 2021 and into early 2022, which was a significant



contributor to inflation. In June 2022, the U.S. recorded the highest inflation in nearly four decades (a 9.1 percent increase in the consumer price index or “CPI” used to measure increases in the price of consumer goods). However, the CPI increases have gotten smaller each month since the June 2022 peak. As of June 2023, the CPI had fallen to 3.0 percent and there is hope that the Federal Reserve may be nearing an end to implementing additional interest rate increases in order to bring inflation down to the target level of 2.0 percent. Under the baseline scenario, inflation is projected to average 4.1 percent in 2023 and 2.4 percent in 2024. The baseline scenario accounts for the 25-basis point interest rate increase approved by the Federal Reserve in February 2023 and assumes there will be two more rate increases in 2023. Additionally, oil prices are expected to decrease from previous forecasts and the economy is projected to remain at full employment. Under the baseline scenario, GDP is projected to grow by 1.9 percent in both 2023 and in 2024. From 2025 through 2028, GDP growth projections average 2.5 percent.

Total General Fund revenues are now projected to grow by 4.8 percent in 2023 and 2.3 percent in 2024. Sales tax revenue is the primary driver behind the revenue performance as this source represents about 58 percent of total General Fund revenues. Under the adjusted baseline scenario, the City of Aurora will see sales tax revenue increase by 4.7 percent in 2023 and 4.2 percent in 2024. This forecast reflects slowing economic growth. For example, a combination of strong consumer demand and inflation caused retail trade to grow by 19.8 percent in 2021 and 9.2 percent in 2022. In contrast, retail growth is projected to grow at a much more modest 3.6 percent in 2023 and 2.8 percent in 2024. After 2024, growth in retail trade will improve and is estimated to grow in the range of 3.2 percent to 3.5 percent in the 2025 to 2028 time period.

There may be more downside risk than potential upside to the baseline forecast. War in Ukraine is creating both geopolitical uncertainty and is exacerbating certain supply shortages, such as with food and energy. Through June 2023, the Federal Reserve has increased interest rates ten times for a net increase of 5.00 percent in the target interest rate. By increasing borrowing costs, this move is intended to decrease consumer spending and bring inflation under control. Interest rate increases also have the potential to trigger an economic recession. For example, three banks have failed in the first half of 2023 and rising interest rates appear to have been a factor in all three cases. In the pessimistic scenario, these bank failures have a profound ripple effect on the economy, which leads to significantly reduced consumer confidence. Moreover, tensions between China and Taiwan increase in this scenario, which exacerbates the computer chip shortage. In addition, other supply shortages, political tensions, still-elevated inflation, and high interest rates cause the stock market to fall and a mild recession to start in 2023. In this scenario, unemployment begins to increase and GDP declines by 0.4 percent in 2023 and 0.3 percent in 2024. As noted in Figure 1 previously, this scenario is fairly significantly different than the baseline scenario. In contrast, the optimistic scenario is only modestly better than the baseline scenario, in part because there is less upside in the high inflation, high interest rate environment that we currently are living in.

The following discussion provides an overview of General Fund revenue, including an updated 2023 projection and the revenue estimate for the 2024 budget. The 2024 revenue estimate is based on the adjusted baseline scenario. See Revenue Attachment A for June year-to-date actuals and the 2023 full-year projected gains and shortfalls by revenue source. A complete list of General Fund actuals and projected revenue from 2020 through 2028 can be found in Revenue Attachment B.

### 2023 Full-Year Projection Update

Although concern about inflation and a possible recession persist, in the first half of 2023 the economy saw low unemployment, falling inflation, and growth in gross domestic product (GDP). Revenue streams that are driven by consumer demand, such as sales and use tax collections, have seen increases that are not explained simply by increased prices, but also by increased demand. Total General Fund sources through the first half of 2023 have increased \$16.2 million (6.6 percent) over 2022. Year-to-date (YTD) sales tax revenue has grown by \$9.0 million (6.9 percent), accounting for 55.5 percent of the growth in total General Fund sources. YTD capital-related use tax collections are also up \$4.7 million (26.3 percent) compared to 2022, driven by both several large commercial projects as well as by several large multi-family projects. Somewhat offsetting these two areas of growth, YTD audit revenues are down \$4.8 million (55.8 percent). This decrease reflects the one-time nature of audit findings and the fact that Aurora received a record amount of audit recoveries in 2022. Despite this decline, YTD audit revenues are \$1.3 million (52.9 percent) above the 2023 budget plan.

One of the first steps in the budget process is to prepare an updated projection for the current year's revenues. This new projection updates the revenues that were included in the 2023 Original Budget. Over the first six months of 2023, just over two-thirds of the city's General Fund revenue sources have over-performed the original expectation. Total General Fund sources are \$19.7 million (8.2 percent) over the 2023 Original Budget through the end of June. More than 80 percent of this positive variance is driven by strong YTD sales and use tax collections. Two other substantial sources of variance from the budget plan are audit revenues (\$1.3 million over the budget plan) and franchise tax revenues (\$1.5 million over the budget plan). Franchise tax collections were particularly strong in the first quarter of 2023 when energy prices were high, but growth has moderated more recently as energy prices have declined. Given that energy prices are projected to continue declining, the full-year projection is that franchise fees and tax will only grow by a modest 1.2 percent in 2023 despite the strong collections in the first quarter of 2023.

Construction activity remained strong over the last three years despite the COVID-19 pandemic and its resulting economic disruptions. Given this strong growth, the 2023 Original Budget assumed that capital-related use tax collections would grow by a relatively modest 4.2 percent in 2023. Year-to-date collections in 2023 are actually up 26.3 percent. As a result, capital-related use taxes through the first six months of 2023 are \$5.0 million (28.6 percent) above the budget plan. Per city ordinance, capital-related use tax revenue is transferred to the Capital Projects Fund and is therefore not available for General Fund operations. This ordinance also contains a formula by which a small portion of other operating revenues are transferred to the Capital Projects Fund. Finally, the annual transfer from the General Fund to the Capital Project Fund includes certain General Fund revenues allocated specifically for road maintenance and other Council-approved priorities. After accounting for the capital transfer, General Fund operating revenues are \$14.4 million (6.7 percent) above the 2023 budget on a year-to-date basis.

Table 2 shows the year-to-date 2023 actuals and how they compare to 2022 actuals and the 2023 budget through June.

**Table 2. Year-to-Date Variance to 2022 and Original Budget Through June 2023**

Revenue Source	Year-to-Date 2023 Actuals	Higher/(Lower) than YTD 2022	% Change to 2022	Higher/(Lower) than YTD Budget	% Change to Budget
General Sales Tax	\$ 140,072,147	\$ 8,986,468	6.9%	\$ 7,661,664	5.8%
Property Tax	39,236,603	2,053,167	5.5%	0	0.0%
Capital Related Use Tax	22,559,964	4,699,477	26.3%	5,014,976	28.6%
Automobile Use Tax	16,185,884	1,293,081	8.7%	3,259,946	25.2%
Franchise Fees	7,558,333	952,025	14.4%	1,484,352	24.4%
Highway Users	4,663,310	280,932	6.4%	(21,070)	(0.4%)
Lodgers Tax	3,859,620	420,866	12.2%	417,116	12.1%
Audit Revenue	3,820,321	(4,827,918)	(55.8%)	1,322,341	52.9%
External Charges	3,192,483	34,402	1.1%	179,076	5.9%
All Other Sources	18,484,535	2,295,369	14.2%	339,381	1.9%
<b>Total General Fund Sources</b>	<b>\$ 259,633,198</b>	<b>\$ 16,187,868</b>	<b>6.6%</b>	<b>\$ 19,657,780</b>	<b>8.2%</b>
Capital Transfer Out	30,097,185	4,821,010	19.1%	5,240,586	21.1%
<b>General Fund Operating Revenue</b>	<b>\$ 229,536,013</b>	<b>\$ 11,366,858</b>	<b>5.2%</b>	<b>\$ 14,417,194</b>	<b>6.7%</b>

Based on recent revenue collections, current economic conditions, and future expectations, the revised full-year projection for 2023 is \$23.1 million (4.9 percent) higher than 2022, which equates to a \$22.4 million (4.7 percent) increase compared to the 2023 Original Budget. Table 3 shows how the updated 2023 projections compare to 2022 revenue collections and the figures included in the 2023 Original Budget.

**Table 3. 2023 Full-Year Projection Variance to 2022 and 2023 Original Budget**

Revenue Source	Full-Year Projection	Higher/(Lower) than 2022	% Change to 2022	Higher/(Lower) than Budget	% Change to Budget
General Sales Tax	\$ 281,539,099	\$ 12,760,395	4.7%	\$ 10,366,080	3.8%
Property Tax	50,961,864	4,800,755	10.4%	1,216,757	2.4%
Capital Related Use Tax	38,542,820	4,359,840	12.8%	3,622,633	10.4%
Automobile Use Tax	30,120,445	(472,139)	(1.5%)	3,000,000	11.1%
Franchise Fees	18,088,231	216,799	1.2%	1,836,922	11.3%
Highway Users	11,915,525	(537,350)	(4.3%)	(975,105)	(7.6%)
Lodgers Tax	8,948,174	630,387	7.6%	675,153	8.2%
Audit Revenue	5,743,265	(5,079,709)	(46.9%)	747,301	15.0%
External Charges	6,875,296	791,918	13.0%	723,728	11.8%
All Other Sources	43,240,170	5,619,146	14.9%	1,192,158	2.8%
<b>Total General Fund Sources</b>	<b>\$ 495,974,889</b>	<b>\$ 23,090,043</b>	<b>4.9%</b>	<b>\$ 22,405,627</b>	<b>4.7%</b>
Capital Transfer Out	61,717,292	(12,731,340)	(17.1%)	10,345,652	20.1%
<b>General Fund Operating Revenue</b>	<b>\$ 434,257,597</b>	<b>\$ 35,821,383</b>	<b>9.0%</b>	<b>\$ 12,059,975</b>	<b>2.9%</b>

**2024 Revenue Estimate**

General Fund sources are estimated to grow at a rate of 2.2 percent, or \$11.0 million in 2024 compared to the 2023 projection. Collections from sales tax and property tax are projected to experience the largest increases at \$11.9 and \$3.3 million respectively. A \$6.2 million decline in capital-related use tax is projected and will partially offset some of these gains. Table 4 below depicts projected revenues for several important revenue sources in both 2023 and 2024, including the major changes in sales tax, property tax, and capital-related use tax.

**Table 4. Sources of Funds**

Sources of Funds	2022 Actual	2023 Projection	2024 Adopted	2022-2023 Change	2023-2024 Change
General Sales Tax	\$ 268,778,704	\$ 281,539,099	\$ 293,462,333	4.7%	4.2%
Property Tax	46,161,109	50,961,864	54,214,420	10.4%	6.4%
Capital-Related Use Tax	34,182,980	38,542,820	32,330,941	12.8%	(16.1%)
Auto Use Tax	30,592,584	30,120,445	31,506,667	(1.5%)	4.6%
Franchise Fees/Taxes	17,871,432	18,088,231	17,306,979	1.2%	(4.3%)
Highway Users Fees/Taxes	12,452,875	11,915,525	13,035,651	(4.3%)	9.4%
Internal Charges for Services	11,708,190	12,917,366	14,336,216	10.3%	11.0%
All Other Revenue	51,136,972	51,304,623	50,772,931	0.3%	(1.0%)
<b>General Fund Revenue</b>	<b>\$ 472,884,846</b>	<b>\$ 495,389,973</b>	<b>\$ 506,966,138</b>	<b>4.8%</b>	<b>2.3%</b>
Transfers In from Other Funds	-	584,916	-	N/A	(100.0%)
<b>Total General Fund Sources (including transfers in)</b>	<b>\$ 472,884,846</b>	<b>\$ 495,974,889</b>	<b>\$ 506,966,138</b>	<b>4.9%</b>	<b>2.2%</b>
Transfer Out to Capital Projects Fund	74,448,632	61,717,292	51,368,817	(17.1%)	(16.8%)
<b>General Fund Operating Revenue (excludes capital transfer)</b>	<b>\$ 398,436,214</b>	<b>\$ 434,257,597</b>	<b>\$ 455,597,321</b>	<b>9.0%</b>	<b>4.9%</b>

Projected revenue growth in 2024, as shown above in Table 4, includes six sources that are forecast to change by more than \$1.0 million compared to the 2023 projection. Collectively, the changes in these six sources explain the vast majority of the revenue variance between the 2023 projection and the 2024 forecast. Each of those revenue sources will be briefly discussed below.

- Sales Tax.** After growing strongly in 2021 and 2022, growth in sales tax collections have started to slow in 2023. Sales tax collections through June 2023 are 6.9 percent higher than collections in the first six months of 2022. Under the baseline economic scenario, real GDP growth will drop to 1.9 percent in both 2023 and 2024, before returning to growth in the range of 2.4 to 2.7 percent for the 2025 to 2028 time period. In this slow growth economy, it is projected that sales tax collections in 2024 will increase by 4.2 percent compared to projected collections in 2023. Because sales tax revenue accounts for 57.9 percent of General Fund sources, the projected 4.2 percent growth equates to an increase in revenue of \$11.9 million, explaining the vast majority of the \$11.0 million projected growth in all General Fund revenue sources.
- Capital-Related Use Tax.** Capital-related use taxes make up 6.4 percent of total General Fund sources. In 2021, the city collected a record high \$35.6 million in capital-related

use taxes (breaking the previous record of \$29.1 million in 2020). The BRD forecast noted that this revenue source is highly volatile, and years of exceptionally high growth in collections are often followed by corrections. Indeed, the record growth of 2021 was followed by a 4.1 percent decline in capital-related use tax collections in 2022. Given this pattern, capital-related use tax collections are projected to increase by 12.8 percent in 2023 before dropping by 16.1 percent in 2024. This projection reflects slow economic growth as well as the impact of high interest rates, and equates to a reduction of \$6.2 million compared to 2023 projected revenues.

- **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 2.0 percent (the average growth rate over recent years) and that inflation in 2023 will average 4.4 percent, it is projected that the city’s TABOR limit in 2024 will grow by 6.4 percent. This growth translates to an additional \$3.3 million that Aurora can collect and retain under TABOR in 2024.
- **Internal Charges for Services.** Internal charges for services are service fees charged to sources that are within or “internal” to the City of Aurora. Most of this revenue stream consists of overhead charges that allow the Development Review Fund and Water Department funds to pay their fair share of overhead expenses. Each year the overhead cost allocation model is updated. As FTE counts and operating budgets in a specific fund proportionately increase compared to other funds, the overhead allocation to that fund increases. Also driving this increase is a review of Information Technology (IT) expenses that identified costs that should be shared with Aurora Water as part of the overhead allocation process. Given the higher overhead allocation to the Development Review Fund and Water Department Funds, internal charges for services will increase by \$1.4 million in 2024.
- **Auto Use Tax.** In 2022, auto use tax collections by the city of Aurora increased by 8.0 percent. This increase occurred during a time of high inflation. Specifically, inflation on new vehicles measured in the range of 10 percent to 13 percent for most of 2022. However, at the same time, supply chain issues hampered the ability of auto dealers to sell new cars. Statewide, new light vehicle sales declined by 13.3 percent in 2022. As supply chain issues resolve, it is projected that new vehicle sales will start growing again. That stated, new car sales will be somewhat constrained due to a combination of currently high vehicle prices and high interest rates. In 2024, auto use tax collections are forecast to increase by \$1.4 million or 4.6 percent more than the 2023 projection.
- **Highway Users Tax Fund Distributions.** The state Highway Users Tax Fund (HUTF) was created to account for state highway revenues and is comprised of state gas tax revenue, certain vehicle license and registration fees, as well as other state revenue sources allocated for maintaining and improving the state’s roadways. The Colorado General Assembly passed legislation (S.B. 21-260) which will generate significant additional HUTF revenue, some of which will be distributed to local governments. The additional fees created by this legislation will start to generate additional HUTF revenues in the second half of 2023. As a result, HUTF distributions received by Aurora in 2024

are projected to be \$1.1 million or 9.4 percent greater than the distributions that the city will receive in 2023. Of importance, the Aurora City Council has committed to using the additional revenues generated by S.B. 21-260 for street maintenance. Given this, the projected HUTF increase in 2024 is offset by an increased General Fund transfer to the Capital Projects Fund (where these S.B. 21-260 distributions will be spent on highway maintenance projects). Given this offset, the projected HUTF increase in 2024 does not result in an increase in General Fund operating revenues.

There are no amendments in the 2024 budget which will result in increased General Fund revenue.

### Key Fund Sources

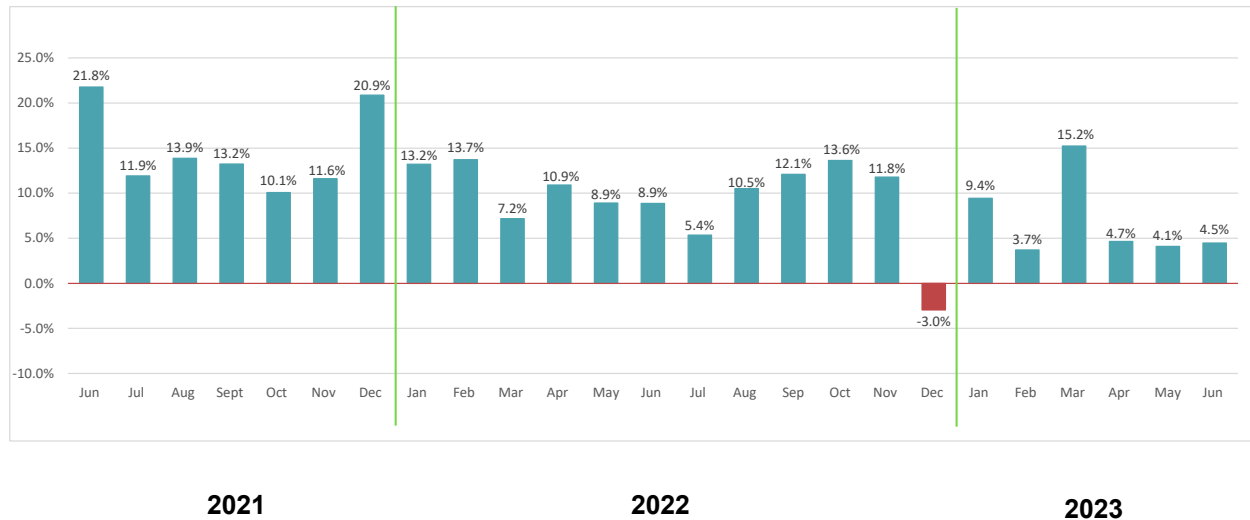
Six key revenue sources comprise 87.2 percent of the General Fund sources. The following discussion focuses on these six revenue sources: sales tax, property tax, capital-related use tax, auto use tax, franchise fees and taxes, and Highway Users Tax Fund disbursements.

**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 tax is the largest source of operating revenue for the city, accounting for 58 percent of total collections into the General Fund. In 2020, the United States entered a short and very steep recession as a result of the COVID-19 pandemic. In 2021, the economy was in strong recovery, with gross domestic production (GDP) growing by 5.8 percent. In part due to strong consumer demand, inflation also started ramping up in the second quarter of 2021. By year end, sales tax collections by the City of Aurora grew 14.9 percent in 2021. A combination of strong consumer demand and inflation drove sales tax collections to grow by another 9.4 percent in 2022.

As shown in Figure 2, growth in sales tax collections have started to slow in 2023. In the big picture, this may reflect the relatively low growth rate in the economy. According to the federal government, GDP grew by an annualized rate of 2.0 percent in the first quarter of 2023 and initial estimates suggest that GDP grew by an annualized rate of 2.4 percent in the second quarter of 2023. More specifically, the lower rate of growth in sales tax over recent months appears to reflect declining household balance sheets and currently high interest rates. In contrast to these more concerning economic trends, national unemployment levels are low (measuring at 3.6 percent year-to-date through June 2023). Given this mix of good and bad economic data, national retail sales have increased by a relatively modest 3.2 percent year-to-date through June. Sales tax revenues through June 2023 were 6.9 percent, or \$9.0 million, higher than in the first six months of 2022.

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



Under the adjusted baseline revenue scenario, growth in sales tax collections will continue to moderate from the high growth experienced in 2021 and 2022. By the end of 2023, it is projected that real Gross Domestic Product (GDP) will have increased by a modest 1.9 percent (a slightly lower rate of growth than was actually experienced in the first half of the year). The jobs market will remain strong, growing the number of jobs in the United States by 1.9 percent. Table 3 on Page E-7 shows that the updated projection for the full year of sales tax collections in 2023 will beat the original budget expectations by \$10.4 million (3.8 percent). Under this projection, year-end sales tax growth in 2023 will be 4.7 percent.

Moving into 2024, the adjusted baseline scenario predicts a slowing 4.2 percent rate of growth in sales tax collections. This projection reflects an economy that continues to grow slowly, with real GDP in the United States projected to increase by 1.9 percent in 2024. Growth in the number of jobs in the United States will slow significantly, increasing by only 0.4 percent in 2024. Under these conditions, retail sales are projected to grow by 2.8 percent in 2024. The vast majority of the increase in retail sales is projected to come from price increases, as inflation in 2024 is projected at 2.4 percent (down from a projected rate of 4.1 percent in 2023).

Sales tax collections continue to grow moderately after 2024, with growth ranging from 3.6 percent to 4.8 percent in each of the last four years of the forecast horizon. This reflects stronger GDP growth in the United States starting in 2025, a jobs market that continues to add new jobs each year of the forecast, and continued growth in personal income. All of these factors lead to sustained growth in retail trade in Colorado, projected to grow in the range of 3.2 percent to 3.5 percent per year from 2025 through 2028.

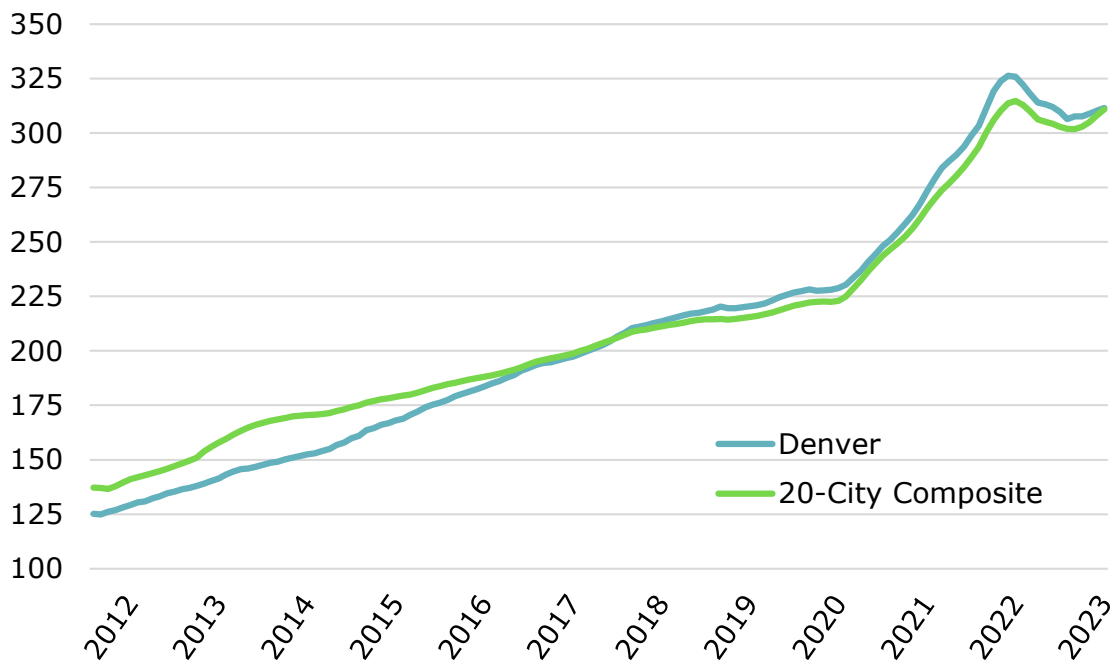
**Property Tax:** Property tax is applied to both residential and non-residential personal property within the city. Applying the mill levy to the assessed valuation determines the amount of taxes collected. Historically, the general mill levy has been set at 8.605 mills.

Property tax collections make up 11 percent of total General Fund sources and are based in part on the assessed valuation of property within the city, re-valued by the county assessor every odd-

numbered year. For example, the 2023 reassessment will impact property tax revenues received in 2024. Given the every-other-year reassessment cycle, property tax revenues have increased significantly in even-numbered years (after the re-assessments done in the odd-numbered years). Total property tax revenue grew by 20.0 percent in 2016, 16.8 percent in 2018, 20.4 percent in 2020, and 12.9 percent in 2022. The assessed value of property in Aurora was \$6.3 billion in the 2022 property tax year and increased to \$6.5 billion in the 2023 property tax year. This relatively small increase is normal for an odd-numbered year, in between the property reassessments.

**Figure 3. Case-Shiller Home Price Index**

Source: S&P Indices



The 2023 property reassessment includes both changes in property valuation and inventory. The data used to establish real property values for the 2023 reassessment will come from the 24-month period ending June 30, 2022. The Case-Shiller Home Price Index provides an indication of the general trend in local property values. As shown in Figure 3, home prices in the Metro Denver area increased by 39.9 percent from 2020 into the middle of 2022. This sharp increase significantly exceeds the two-year growth used in any of the last five reassessment cycles. Housing prices appear to have peaked in May 2022 and fell for eight straight months until home prices started to rise again in February 2023 (although Metro Area home prices have not yet recovered to their May 2022 highs as of mid-2023). Price changes starting in July 2022 will be included in the 2025 property reassessment. As can be seen in Figure 3, housing prices in the Metro Denver area are following the same pattern as prices nationally. Figure 3 also demonstrates that home prices in the Metro Denver area have risen a bit more sharply than prices nationally.



Due to strong growth in property tax valuations over recent years, the city has exceeded the revenue limitation contained in the Taxpayers Bill of Rights (TABOR) each year starting in 2020. The city's TABOR revenue limit grows each year by inflation plus the percent change in housing inventory in the city. In order to have property tax revenues remain in compliance with TABOR, the city enacted temporary property tax reductions in 2021, 2022, and 2023. 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 7.816 mills for 2023, a 9.2 percent reduction. With the high rate of inflation actually experienced in 2022 and projected for 2023, Aurora's TABOR limit is projected to grow to \$54.2 million in 2024. Given the rapid growth in property valuations already discussed, Leeds projected that Aurora would collect \$61.7 million in property tax revenue in 2024 if it charged its historical mill levy of 8.605 mills. Given that this is significantly more revenue than the city is allowed to keep, the 2024 budget uses the smaller TABOR limit numbers as its revenue assumption (and does the same in 2025 through 2028). The city anticipates using temporary property tax reductions to manage property tax revenues and remain in compliance with TABOR in each of the years in this budget outlook.

As a final note on property tax revenue, as the city was preparing the 2024 budget, there were statewide efforts to address the rapid increase in property valuations and the potentially significant property tax increases facing property owners. For most residential property owners, Proposition HH would both reduce assessment rates and subtract a set amount from property valuations. The net impact of Proposition HH would be to lower the amount of property tax owed compared to a status quo scenario. However, even with passage of Proposition HH, a staff analysis showed that property tax revenues will remain above the TABOR limit for each of the years in the forecast. So, even with the reduced growth in property taxes that Proposition HH would achieve, estimated property tax revenue would still exceed what the city is allowed to keep under the TABOR revenue limitation. As such, Aurora's budget will not be impacted by the passage of this proposition and using the projected TABOR limit remains the most appropriate budgetary assumption.

**Capital-Related Use Tax:** This revenue source consists of both the 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 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 percent of total General Fund sources. In 2021, the city collected a record high \$35.6 million in capital-related use taxes. The following year, capital-related use tax collections declined slightly to \$34.2 million. Given strong collections in the first six months of the year, capital-related use tax revenues are projected to exceed the previous record and reach \$38.5 million in 2023. The BRD forecast noted that capital-related use taxes are highly volatile, and years of exceptionally high growth in collections are often followed by corrections. Given this pattern, capital-related use tax collections are projected at \$32.3 million in 2024. The 2024 forecast equates to a reduction of \$6.2 million or 16.1 percent compared to 2023 projected revenues. Capital-related use tax collections are projected to grow to \$35.6 million in 2025, \$38.1 million in 2026, \$39.6 million in 2027, and \$40.3 million in 2028.

Two key drivers of building materials use tax revenues are Colorado housing permits and Colorado nonresidential construction. In the Leeds baseline scenario, non-residential construction in Colorado is projected to decline by 4.3 percent in 2023 before growing at more robust rates starting in 2024. Similarly, the value of residential housing permits is projected to decline by 15.6 percent in 2023 before growing again in 2024 and beyond. While both of these economic factors weighed down the 2023 revenue projection for BMUT collections, this had to be balanced against extremely strong revenues in the first few months of the current year. Specifically, a mix of large commercial projects and large multi-family residential projects resulted in the single largest month of BMUT collections ever recorded in the city's history in January 2023. As a result, the negative economic impacts on BMUT do not translate into declining BMUT collections until later in 2023 and into 2024.

Colorado state employment is the primary predictor for other use tax revenues, serving as an indicator for general economic activity in the state and in the city. Colorado employment is projected to grow at a relatively slow 1.6 percent in 2023, 1.5 percent in 2024, and 1.3 percent in 2025. After 2025, employment is projected to grow by less than 1.0 percent in each of the next three years. This economic outlook results in a projected 19.7 percent increase in other use tax collections in 2023, a projected 5.7 percent increase in 2024, and projected growth of 5.4 percent in 2025. The robust 19.7 percent growth projected for the current year partially reflects that revenues in the first two months of 2023 actually increased by 23.0 percent and that a slowdown in this strong growth would occur gradually.

**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 receives use tax up to four months after the purchase date while sales tax has a one-month lag.

Auto use tax comprises 6 percent of total General Fund sources. In 2021, Aurora collected \$28.3 million in auto use tax revenues, easily beating the previous record of \$22.3 million in 2019. Auto use tax collections in 2022 grew to \$30.6 million, an 8.0 percent increase over 2021 and once again setting a new city record for annual collections. The increase in auto use tax collection has occurred despite supply chain issues that have limited the availability of new cars to buy. A shortage of new cars to sell along with price increases and high interest rates have contributed to a 13.3 percent decline in new car sales in Colorado in 2022. This suggests that the primary driver of growth in this revenue stream over the last two years has been inflation. New car sales prices nationwide rose by 11.8 percent at the end of 2021 and rose by another 5.9 percent at the end of 2022.

The Colorado Automobile Dealers Association (CADA) reported in April 2023 that new car sales during the first three months of 2023 had fallen by 3.4 percent compared to 2022. CADA listed supply chain issues, depleted inventories, rising interest rates, and weakening consumer affordability as some of the causes of this decrease. Although CADA is projecting growth in new car sales in the second half of the current year, there are also concerns about shaky consumer confidence and, more generally, about projections that economic growth is slowing. Given all of this, the 2023 projection assumes that auto use tax collections would be just below 2022 actuals (declining by 1.5 percent). From this new 2023 base, the 2024 Adopted Budget used the growth rates projected by the BRD, but discounted the growth rates to add an additional level of conservatism in case high interest rates or a bad economy depress new car sales more than projected. Even using more conservative assumptions, auto use tax collections are projected to grow by 4.6 percent in 2024, 4.9 percent in 2025, and 4.0 percent in 2026.

**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, in part through the 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, with the exception of 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 percent of total General Fund sources. Overall collections of franchise fees and taxes year-to-date through June 2023 were \$7.6 million. These collections were \$952,000 (14.4 percent) greater than collections in the first six months of 2022. Electric and natural gas franchise fees account for 87.6 percent of this total amount. These same two sources also account for all of the year-to-date growth, with collections from natural gas fees growing 34.9 percent and collections from electricity fees growing 8.6 percent. Higher energy prices are the primary drivers of year-to-date growth in collections from franchise fees and taxes. More specifically, consumer price index (CPI) data from the federal government shows that natural gas prices in January (26.7 percent) and February (14.3 percent) were significantly higher than in the same months in 2022. This is especially relevant because these are two of the peak months for natural gas usage. Despite the high prices in the first few months of the year, in May the U.S. Energy Information Administration (EIA) projected that natural gas prices in 2023 will fall by almost 55 percent. Consistent with the idea that prices will fall, natural gas prices fell below 2022 levels in April (2.1 percent), May (11.0 percent), and June (18.6 percent). In contrast, electricity prices have been consistently higher than in 2022. Monthly CPI data shows that electric prices in the first half of the year have ranged from 5.4 percent to 12.9 percent higher than in 2022. Given these trends, the projection is that the city will collect \$18.1 million from franchise fees and taxes in 2023. This projection represents growth of 1.2 percent compared to 2022. This projection both accounts for the high level of natural gas and electricity collections in the first half of the year, but also accounts for projected declines in these collections in the second half of the year as energy prices decline.

Collections from franchise fees and taxes are estimated to drop to \$17.3 million in 2024. Consistent with the EIA estimate, this forecast assumes that natural gas prices will remain significantly below the high levels experienced in early 2023. This forecast also incorporates longer-term trends whereby collections from telephone and cable television franchises have generally declined over recent years, while collections from electricity franchise have consistently grown. Based on the historical average growth rate for this revenue source, the collection of franchise fees and taxes is expected to grow by 3.2 percent in 2025 and each year thereafter throughout the remainder of the forecast period.

**Highway Users Taxes Fund Revenues (HUTF):** The state Highway Users Tax Fund (HUTF) was created to account for state highway revenue and includes revenue 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 fees created by the FASTER legislation. HUTF distributions are made per statute to the Colorado Department of Transportation, 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, both by distributing federal American Rescue Plan Act (ARPA) funds received by the State of Colorado for local highway maintenance purposes as well as by creating new 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 distribution to cities and counties in 2022. Under this provision, Aurora received almost \$1.2 million in additional state funding in 2022 (this one-time funding is shown as new HUTF in Table 5 below). All of this new HUTF revenue has been allocated specifically for street maintenance purposes and will help the city keep its roads at a consistent rating.

**Table 5: Highway Users Tax Fund Revenue Projection**

	2022 Actual	2023 Projection	2024 Forecast	2025 Forecast
Baseline HUTF	\$11.3 million	\$11.3 million	\$11.3 million	\$11.2 million
New HUTF	\$1.2 million	\$0.6 million	\$1.8 million	\$2.3 million
<b>TOTAL HUTF</b>	<b>\$12.5 million</b>	<b>\$11.9 million</b>	<b>\$13.0 million</b>	<b>\$13.5 million</b>

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 the new revenue associated with statewide legislation, has generally been minimal. 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 the price of gas gets more expensive (like they would if the gas tax were a percentage of fuel sales instead of a fixed rate per gallon). Additionally, there are at least two longer term trends which are negatively impacting HUTF revenues, including new cars becoming more fuel efficient and a greater percentage of electric vehicles being driven on roadways. The 2023 projection assumes that baseline HUTF revenues will be essentially flat. On top of these base revenues, the 2023 projection assumes that \$637,000 in additional HUTF revenues will be received in the second half of the year as the new fees authorized in S.B. 21-260 are implemented (allowing for some lag time between fee implementation on April 1st and revenues being distributed to local governments). Under these assumptions, HUTF revenue in 2023 is projected to be \$11.9 million.

Because not all of the new fees will be implemented on April 1, 2023 – and because the fees implemented in 2023 are only for a partial year – the additional funding provided by S.B. 21-260 is projected to grow to \$1.8 million in 2024. This growth is combined with the assumption that base HUTF revenues will again remain essentially flat. Given these assumptions, Aurora is projected to receive \$13.0 million in HUTF distributions in 2024.

2023 General Fund Revenue Gains and Shortfalls

Revenue Source	2023 YTD Actual thru June	2023 Year-to-Date: Gains/(Shortfalls)				2023 Full-Year Projection	2023 Full-Year: Gains/(Shortfalls)			
		vs. 2022	vs. Budget	% Chg vs. 2022	% Chg vs. Budget		vs. 2022	vs. Budget	% Chg vs. 2022	% Chg vs. Budget
General Sales Taxes	\$ 140,072,147	\$ 8,986,468	\$ 7,661,664	6.9%	5.8%	\$ 281,539,099	\$ 12,760,395	\$ 10,366,080	4.7%	3.8%
Property Tax	39,236,603	2,053,167	0	5.5%	0.0%	50,961,864	4,800,755	1,216,757	10.4%	2.4%
Franchise Fees and Taxes	7,558,333	952,025	1,484,352	14.4%	24.4%	18,088,231	216,799	1,836,922	1.2%	11.3%
Use Tax - Automobile	16,185,884	1,293,081	3,259,946	8.7%	25.2%	30,120,445	(472,139)	3,000,000	(1.5%)	11.1%
Capital Related Use Tax	22,559,964	4,699,477	5,014,976	26.3%	28.6%	38,542,820	4,359,840	3,622,633	12.8%	10.4%
Highway Users Tax	4,663,310	280,932	(21,070)	6.4%	(0.4%)	11,915,525	(537,350)	(975,105)	(4.3%)	(7.6%)
Lodgers Tax	3,859,620	420,866	417,116	12.2%	12.1%	8,948,174	630,387	675,153	7.6%	8.2%
Fines & Forfeitures	1,308,844	106,694	(8,151)	8.9%	(0.6%)	2,341,097	34,363	(279,325)	1.5%	(10.7%)
Audit Revenue	3,820,321	(4,827,918)	1,322,341	(55.8%)	52.9%	5,743,265	(5,079,709)	747,301	(46.9%)	15.0%
Other Taxes	2,620,469	62,443	(8,598)	2.4%	(0.3%)	6,857,251	246,826	255,628	3.7%	3.9%
Other Auto Related (SOT, MV Fees)	1,890,992	182,754	46,206	10.7%	2.5%	4,416,925	19,668	(200,447)	0.4%	(4.3%)
Business Licenses & Other Permits	1,461,967	(177,310)	(220,397)	(10.8%)	(13.1%)	3,662,493	(161,615)	(274,092)	(4.2%)	(7.0%)
Intergovernmental Revenue	1,274,850	113,783	92,656	9.8%	7.8%	3,198,872	(371,557)	(78,825)	(10.4%)	(2.4%)
Internal Charges for Services	6,291,770	664,497	173,341	11.8%	2.8%	12,917,366	1,209,176	(12,782)	10.3%	(0.1%)
External Charges for Services	3,192,483	34,402	179,076	1.1%	5.9%	6,875,296	791,918	723,728	13.0%	11.8%
Other General Fund Revenue	3,635,644	1,342,508	264,325	58.5%	7.8%	9,261,250	4,057,369	1,782,001	78.0%	23.8%
<b>Total General Fund Revenue</b>	<b>\$ 259,633,198</b>	<b>\$ 16,187,868</b>	<b>\$ 19,657,780</b>	<b>6.6%</b>	<b>8.2%</b>	<b>\$ 495,389,973</b>	<b>\$ 22,505,127</b>	<b>\$ 22,405,627</b>	<b>4.8%</b>	<b>4.7%</b>
Transfers In (from other funds)	0	0	0	N/A	N/A	584,916	584,916	0	N/A	N/A
<b>Total General Fund Sources</b>	<b>\$ 259,633,198</b>	<b>\$ 16,187,868</b>	<b>\$ 19,657,780</b>	<b>6.6%</b>	<b>8.2%</b>	<b>\$ 495,974,889</b>	<b>\$ 23,090,043</b>	<b>\$ 22,405,627</b>	<b>4.9%</b>	<b>4.7%</b>
Est. Capital Transfer Out	30,097,185	4,821,010	5,240,586	19.1%	21.1%	61,717,292	(12,731,340)	10,345,652	(17.1%)	20.1%
<b>General Fund Operating Sources</b>	<b>\$ 229,536,013</b>	<b>\$ 11,366,858</b>	<b>\$ 14,417,194</b>	<b>5.2%</b>	<b>6.7%</b>	<b>\$ 434,257,597</b>	<b>\$ 35,821,383</b>	<b>\$ 12,059,975</b>	<b>9.0%</b>	<b>2.9%</b>

## General Fund Sources of Revenue and Percent Changes

General Fund Total Dollars	2020 Actual	2021 Actual	2022 Actual	2023 Projection	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
General Sales Tax	\$ 213,780,431	\$ 245,602,264	\$ 268,778,704	\$ 281,539,099	\$ 293,462,333	\$ 307,665,919	\$ 320,793,100	\$ 332,562,923	\$ 344,369,265
Auto Use Tax	21,481,130	28,336,062	30,592,584	30,120,445	31,506,667	33,040,678	34,372,875	35,175,286	35,911,476
Capital-Related Use Tax	29,123,631	35,644,615	34,182,980	38,542,820	32,330,941	35,592,692	38,068,549	39,593,896	40,282,010
<b>Sales &amp; Use Taxes Sub-Total</b>	<b>\$ 264,385,192</b>	<b>\$ 309,582,941</b>	<b>\$ 333,554,268</b>	<b>\$ 350,202,364</b>	<b>\$ 357,299,941</b>	<b>\$ 376,299,289</b>	<b>\$ 393,234,524</b>	<b>\$ 407,332,105</b>	<b>\$ 420,562,751</b>
Property Tax	\$ 44,885,758	\$ 40,887,181	\$ 46,161,109	\$ 50,961,864	\$ 54,214,420	\$ 57,181,214	\$ 59,852,911	\$ 62,649,439	\$ 65,576,630
Franchise Fees & Taxes	14,237,533	15,654,893	17,871,432	18,088,231	17,306,979	17,860,802	18,432,348	19,022,183	19,630,893
Occupational Privilege Tax	5,213,867	5,814,654	5,873,097	6,049,286	6,140,025	-	-	-	-
Lodger's Tax	4,428,408	6,790,737	8,317,787	8,948,174	9,273,888	10,008,380	10,801,044	11,656,487	12,579,681
Specific Ownership Tax	3,483,629	3,442,327	3,368,581	3,411,083	3,573,792	3,744,262	3,922,863	4,109,984	4,306,030
Other Taxes	866,914	707,609	737,328	807,965	799,568	830,558	870,356	903,004	933,666
Audit Revenue	6,015,732	10,183,062	10,822,974	5,743,265	5,126,047	5,277,778	5,425,556	5,566,620	5,700,219
<b>Other Taxes &amp; Related Sub-Total</b>	<b>\$ 79,131,841</b>	<b>\$ 83,480,463</b>	<b>\$ 93,152,307</b>	<b>\$ 94,009,868</b>	<b>\$ 96,434,719</b>	<b>\$ 94,902,994</b>	<b>\$ 99,305,078</b>	<b>\$ 103,907,717</b>	<b>\$ 108,727,119</b>
General Fund Permits	\$ 1,969,598	\$ 2,209,093	\$ 2,219,152	\$ 2,099,657	\$ 2,194,142	\$ 2,275,325	\$ 2,359,512	\$ 2,446,814	\$ 2,537,346
Motor Vehicle Fees	1,091,529	1,128,610	1,028,676	1,005,842	1,064,901	1,074,815	1,084,821	1,094,920	1,105,113
Business Licenses	1,836,777	1,718,850	1,604,956	1,562,836	1,569,087	1,575,364	1,581,665	1,587,992	1,594,344
<b>License &amp; Permit Sub-Total</b>	<b>\$ 4,897,904</b>	<b>\$ 5,056,552</b>	<b>\$ 4,852,784</b>	<b>\$ 4,668,335</b>	<b>\$ 4,828,130</b>	<b>\$ 4,925,504</b>	<b>\$ 5,025,998</b>	<b>\$ 5,129,726</b>	<b>\$ 5,236,803</b>
Highway Users Taxes & Fees	\$ 11,446,018	\$ 12,136,145	\$ 12,452,875	\$ 11,915,525	\$ 13,035,651	\$ 13,516,347	\$ 14,030,880	\$ 14,588,109	\$ 15,181,429
County Road & Bridge	1,852,171	1,972,513	2,189,425	2,101,762	2,287,481	2,327,250	2,532,894	2,576,929	2,804,635
Other Intergovernmental Revenue	1,723,825	1,578,280	1,381,004	1,097,110	870,408	853,970	853,970	853,970	853,970
<b>Intergovernmental Sub-Total</b>	<b>\$ 15,022,014</b>	<b>\$ 15,686,938</b>	<b>\$ 16,023,304</b>	<b>\$ 15,114,397</b>	<b>\$ 16,193,540</b>	<b>\$ 16,697,567</b>	<b>\$ 17,417,744</b>	<b>\$ 18,019,008</b>	<b>\$ 18,840,034</b>
Fines & Forfeitures	\$ 2,955,896	\$ 3,189,382	\$ 2,306,734	\$ 2,341,097	\$ 2,387,919	\$ 2,411,798	\$ 2,484,152	\$ 2,608,359	\$ 2,738,777
Internal Charges	7,749,846	7,698,233	11,708,190	12,917,366	14,336,216	14,766,302	15,209,291	15,665,570	16,135,537
External Charges	4,671,266	6,006,498	6,083,378	6,875,296	7,262,676	7,567,989	7,781,703	7,993,265	8,210,169
Interest	2,365,079	2,079,623	2,513,592	3,916,561	4,439,142	4,424,004	3,584,283	3,238,840	2,926,103
Miscellaneous	1,875,792	1,400,465	2,690,290	5,344,689	3,783,855	2,183,472	2,117,978	2,095,618	2,073,706
<b>Other Sub-Total</b>	<b>\$ 19,617,879</b>	<b>\$ 20,374,201</b>	<b>\$ 25,302,183</b>	<b>\$ 31,395,009</b>	<b>\$ 32,209,808</b>	<b>\$ 31,353,565</b>	<b>\$ 31,177,407</b>	<b>\$ 31,601,652</b>	<b>\$ 32,084,292</b>
<b>Total General Fund Revenues</b>	<b>\$ 383,054,830</b>	<b>\$ 434,181,095</b>	<b>\$ 472,884,846</b>	<b>\$ 495,389,973</b>	<b>\$ 506,966,138</b>	<b>\$ 524,178,919</b>	<b>\$ 546,160,751</b>	<b>\$ 565,990,208</b>	<b>\$ 585,450,999</b>
Transfers In (from other funds)	4,950,269	2,834,550	-	584,916	-	-	-	-	-
<b>Total General Fund Sources</b>	<b>\$ 388,005,099</b>	<b>\$ 437,015,645</b>	<b>\$ 472,884,846</b>	<b>\$ 495,974,889</b>	<b>\$ 506,966,138</b>	<b>\$ 524,178,919</b>	<b>\$ 546,160,751</b>	<b>\$ 565,990,208</b>	<b>\$ 585,450,999</b>
Transfer Out to Capital Projects Fund	31,045,026	89,355,385	74,448,632	61,717,292	51,368,817	55,425,127	59,007,331	61,629,022	63,488,093
<b>General Fund Operating Revenue</b>	<b>\$ 356,960,073</b>	<b>\$ 347,660,260</b>	<b>\$ 398,436,214</b>	<b>\$ 434,257,597</b>	<b>\$ 455,597,321</b>	<b>\$ 468,753,792</b>	<b>\$ 487,153,420</b>	<b>\$ 504,361,186</b>	<b>\$ 521,962,906</b>

## General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2020 Actual	2021 Actual	2022 Actual	2023 Projection	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
General Sales Tax	5.3%	14.9%	9.4%	4.7%	4.2%	4.8%	4.3%	3.7%	3.6%
Auto Use Tax	(3.9%)	31.9%	8.0%	(1.5%)	4.6%	4.9%	4.0%	2.3%	2.1%
Capital-Related Use Tax	13.8%	22.4%	(4.1%)	12.8%	(16.1%)	10.1%	7.0%	4.0%	1.7%
<b>Sales &amp; Use Taxes Sub-Total</b>	<b>5.3%</b>	<b>17.1%</b>	<b>7.7%</b>	<b>5.0%</b>	<b>2.0%</b>	<b>5.3%</b>	<b>4.5%</b>	<b>3.6%</b>	<b>3.2%</b>
Property Tax	20.4%	(8.9%)	12.9%	10.4%	6.4%	5.5%	4.7%	4.7%	4.7%
Franchise Fees & Taxes	(0.5%)	10.0%	14.2%	1.2%	(4.3%)	3.2%	3.2%	3.2%	3.2%
Occupational Privilege Tax	(7.5%)	11.5%	1.0%	3.0%	1.5%	(100.0%)	N/A	N/A	N/A
Lodger's Tax	(46.9%)	53.3%	22.5%	7.6%	3.6%	7.9%	7.9%	7.9%	7.9%
Specific Ownership Tax	11.6%	(1.2%)	(2.1%)	1.3%	4.8%	4.8%	4.8%	4.8%	4.8%
Other Taxes	7.4%	(18.4%)	4.2%	9.6%	(1.0%)	3.9%	4.8%	3.8%	3.4%
Audit Revenue	(9.4%)	69.3%	6.3%	(46.9%)	(10.7%)	3.0%	2.8%	2.6%	2.4%
<b>Other Taxes &amp; Related Sub-Total</b>	<b>3.9%</b>	<b>5.5%</b>	<b>11.6%</b>	<b>0.9%</b>	<b>2.6%</b>	<b>(1.6%)</b>	<b>4.6%</b>	<b>4.6%</b>	<b>4.6%</b>
General Fund Permits	14.0%	12.2%	0.5%	(5.4%)	4.5%	3.7%	3.7%	3.7%	3.7%
Motor Vehicle Fees	(5.8%)	3.4%	(8.9%)	(2.2%)	5.9%	0.9%	0.9%	0.9%	0.9%
Business Licenses	(7.9%)	(6.4%)	(6.6%)	(2.6%)	0.4%	0.4%	0.4%	0.4%	0.4%
<b>License &amp; Permit Sub-Total</b>	<b>0.4%</b>	<b>3.2%</b>	<b>(4.0%)</b>	<b>(3.8%)</b>	<b>3.4%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.1%</b>	<b>2.1%</b>
Highway Users Taxes & Fees	(11.2%)	6.0%	2.6%	(4.3%)	9.4%	3.7%	3.8%	4.0%	4.1%
Cigarette Tax*	(100.0%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
County Road & Bridge	13.9%	6.5%	11.0%	(4.0%)	8.8%	1.7%	8.8%	1.7%	8.8%
Other Intergovernmental Revenue	66.2%	(8.4%)	(12.5%)	(20.6%)	(20.7%)	(1.9%)	0.0%	0.0%	0.0%
<b>Intergovernmental Sub-Total</b>	<b>(6.7%)</b>	<b>4.4%</b>	<b>2.1%</b>	<b>(5.7%)</b>	<b>7.1%</b>	<b>3.1%</b>	<b>4.3%</b>	<b>3.5%</b>	<b>4.6%</b>
Fines & Forfeitures	(33.9%)	7.9%	(27.7%)	1.5%	2.0%	1.0%	3.0%	5.0%	5.0%
Internal Charges	0.8%	(0.7%)	52.1%	10.3%	11.0%	3.0%	3.0%	3.0%	3.0%
External Charges	(26.2%)	28.6%	1.3%	13.0%	5.6%	4.2%	2.8%	2.7%	2.7%
Interest	(6.4%)	(12.1%)	20.9%	55.8%	13.3%	(0.3%)	(19.0%)	(9.6%)	(9.7%)
Miscellaneous	14.4%	(25.3%)	92.1%	98.7%	(29.2%)	(42.3%)	(3.0%)	(1.1%)	(1.0%)
<b>Other Sub-Total</b>	<b>(13.4%)</b>	<b>3.9%</b>	<b>24.2%</b>	<b>24.1%</b>	<b>2.6%</b>	<b>(2.7%)</b>	<b>(0.6%)</b>	<b>1.4%</b>	<b>1.5%</b>
<b>Total General Fund Revenues</b>	<b>3.3%</b>	<b>13.3%</b>	<b>8.9%</b>	<b>4.8%</b>	<b>2.3%</b>	<b>3.4%</b>	<b>4.2%</b>	<b>3.6%</b>	<b>3.4%</b>
Transfers In (from other funds)	109.8%	(42.7%)	(100.0%)	N/A	(100.0%)	N/A	N/A	N/A	N/A
<b>Total General Fund Sources</b>	<b>4.0%</b>	<b>12.6%</b>	<b>8.2%</b>	<b>4.9%</b>	<b>2.2%</b>	<b>3.4%</b>	<b>4.2%</b>	<b>3.6%</b>	<b>3.4%</b>
Transfer Out to Capital Projects Fund	(16.3%)	187.8%	(16.7%)	(17.1%)	(16.8%)	7.9%	6.5%	4.4%	3.0%
<b>General Fund Operating Revenue</b>	<b>6.2%</b>	<b>(2.6%)</b>	<b>14.6%</b>	<b>9.0%</b>	<b>4.9%</b>	<b>2.9%</b>	<b>3.9%</b>	<b>3.5%</b>	<b>3.5%</b>







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# City of Aurora, Colorado

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**2024 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 2024 to 2028;
- Cost drivers impacting the projections;
- Summary and detail tables covering
  - General Fund budget data for the years 2022 through 2028;
  - 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 2023 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 \$5.1 million.

**Revenue Outlook:** Benefiting from continued growth in consumer demand and inflation, total General Fund revenues are projected to grow by 4.8 percent in 2023 and then experience more modest growth of 2.3 percent in 2024. There are no amendments in the 2024 budget which will result in increased General Fund operating revenue.

Future projections include steady growth in General Fund revenues of 3.4 percent in 2025 followed by 4.2 percent in 2026, 3.6 percent in 2027, and 3.4 percent in 2028. These projections assume that the economy will continue to grow during this time period. However, there are concerns about interest rate increases that have the potential to trigger an economic recession while war in Ukraine continues to create both geopolitical uncertainty and is exacerbating certain supply shortages. These factors pose a risk to this forecast. 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 2024 budget plus future increases related to compensation and other likely contractual or mandated costs. Two scenarios were prepared in order to contrast the effect of compensation increases for pay and benefits against all other costs. The first scenario is included in detail in this section and includes pay and benefit increases, while the second scenario assumes no increase in pay or insurance benefits for 2025-2028. 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 2024. Unless otherwise noted, all assumptions described in this section apply to the years 2025 through 2028.

## COST DRIVERS

The compensation increase scenario contains:

- An increase of 3.5 percent in salary-related costs for both Civil and Career Service in 2025, followed by a 3.0 percent increase in 2026 through 2028
- A 5.0 percent increase in the city contribution for health and dental benefits for all years 2025 through 2028

The following future adjustments are included in both scenarios:

- The cost of risk management, fleet fuel, and fleet maintenance increases by approximately 6.0 percent each year
- The cost increase for utilities in total is estimated at 4.0 percent per year
- Additional funds in 2025 and increasing annually through 2028 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 based on recent historical averages
- An estimate of the body-worn camera contract renewal in Court Administration due every five years
- 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 15.0 Police Officers and vehicles in 2025
- A 0.5 percent annual increase in the city’s contribution to Fire FPPA pension for the defined benefit members. This is required per Colorado state legislation passed in 2020
- An increase in Public Safety funding 2026 through 2028
- Police and Fire step increases for current civil employees in 2025 through 2028
- Projected adjustments to subsidized funds to include Recreation, Cultural Services, E-911, Victim Assistance, and Parking and Mobility
- 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 2024 budget is completely balanced, and 2025 is balanced to within \$5.3 million which equates to 1.0 percent of the General Fund. This \$5.3 million as well as the future balancing actions shown in the following table may be resolved by the combination of revenue in excess of the current projection and budget reductions.

Item	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Surplus/ (Balancing Actions)</b>	(\$5,269,317)	(\$7,978,411)	(\$11,691,898)	(\$14,646,172)

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	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Compensation</b>	\$9,499,219	\$17,927,129	\$26,607,902	\$35,549,073
<b>Insurance</b>	\$1,843,385	\$3,779,123	\$5,811,654	\$7,945,800

By eliminating pay and benefit increases for the years 2025-2028, revenues will exceed expenditures in every year, which results in a surplus for all years as shown in the table below.

Item	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Surplus/ (Balancing Actions)</b>	\$6,073,287	\$13,727,841	\$20,727,658	\$28,848,701

This demonstrates the impact of compensation on the city’s operating budget. As is common for a service-based organization, personnel costs make up 76.6 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 2024.

## **TABLES**

The tables on the following pages include data for the 2022 actual data, 2023 projection, the 2024 budget, and projections for 2025 through 2028. 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 2024 budget, and potential future adjustments.

**General Fund Financial Outlook Through 2028 - Summary**

Description	2022 Actual	2023 Projection	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>SOURCES</b>							
Revenues	472,884,846	495,389,973	506,966,138	524,178,827	546,160,611	565,990,034	585,450,804
Transfers	-	584,916	-	-	-	-	-
Use of Funds Available	10,739,770	-	1,827,016	-	-	-	-
Revenue Adjustments	-	-	-	92	140	174	195
<b>GRAND TOTAL SOURCES</b>	<b>\$483,624,616</b>	<b>\$495,974,889</b>	<b>\$508,793,154</b>	<b>\$524,178,919</b>	<b>\$546,160,751</b>	<b>\$565,990,208</b>	<b>\$585,450,999</b>
<b>USES</b>							
<b>BASE BUDGET</b>							
Regular Civil Salary	85,469,345	114,630,723	131,057,676	135,644,667	139,714,005	143,905,430	148,222,592
Regular Career Salary	95,329,928	86,943,961	96,793,673	100,734,111	103,668,049	106,808,279	110,042,739
Salary Driven Benefits	38,159,665	41,262,840	46,630,022	45,926,771	47,059,266	48,199,100	49,464,517
Non Salary Related Benefits	27,192,876	29,986,408	36,586,739	38,415,905	40,319,562	42,335,557	44,452,332
Temporary Compensation	2,796,050	4,428,828	3,434,591	3,554,762	3,661,401	3,771,252	3,884,386
Overtime Compensation	15,089,634	15,991,702	7,599,964	7,660,212	7,890,019	8,126,717	8,370,517
Special Pay	14,127,306	14,685,416	5,695,350	5,371,153	5,438,500	5,507,890	5,579,336
Allocated Admin-Personal Services	(6,653,018)	(6,773,304)	(7,340,863)	(7,597,784)	(7,825,717)	(8,060,491)	(8,302,305)
<b>Subtotal Personal Services</b>	<b>\$271,511,786</b>	<b>\$301,156,574</b>	<b>\$320,457,152</b>	<b>\$329,709,797</b>	<b>\$339,925,085</b>	<b>\$350,593,734</b>	<b>\$361,714,114</b>
Supplies and Services	53,978,108	58,650,670	53,391,615	53,214,131	53,294,131	53,214,131	53,294,131
Utilities	12,279,473	13,119,713	13,406,100	13,942,344	14,500,016	15,080,013	15,683,213
Interfund Charges	20,143,629	23,069,946	26,199,474	27,771,222	29,437,498	31,203,761	33,075,995
Debt Related	16,776	-	-	-	-	-	-
Capital Related	7,294,727	3,940,373	3,379,171	2,879,171	2,879,171	2,879,171	2,879,171
Operating Transfer Out	118,400,117	94,783,013	83,225,093	87,281,403	90,863,607	93,485,298	95,344,369
<b>Subtotal Non Personal Services</b>	<b>\$212,112,830</b>	<b>\$193,563,715</b>	<b>\$179,601,453</b>	<b>\$185,088,271</b>	<b>\$190,974,423</b>	<b>\$195,862,374</b>	<b>\$200,276,879</b>
<b>TOTAL BASE BUDGET</b>	<b>\$483,624,616</b>	<b>\$494,720,289</b>	<b>\$500,058,605</b>	<b>\$514,798,068</b>	<b>\$530,899,508</b>	<b>\$546,456,108</b>	<b>\$561,990,993</b>
<b>AMENDMENTS</b>							
Additions	-	-	8,704,549	7,010,664	7,310,626	7,803,172	8,015,986
Council Amendments	-	-	30,000	-	-	-	-
Future Adjustments	-	-	-	7,639,504	15,929,028	23,422,826	30,090,192
<b>GRAND TOTAL USES</b>	<b>\$483,624,616</b>	<b>\$494,720,289</b>	<b>\$508,793,154</b>	<b>\$529,448,236</b>	<b>\$554,139,162</b>	<b>\$577,682,106</b>	<b>\$600,097,171</b>
<b>ANNUAL SURPLUS OR (SHORTFALL)</b>	<b>\$0</b>	<b>\$1,254,600</b>	<b>\$0</b>	<b>(\$5,269,317)</b>	<b>(\$7,978,411)</b>	<b>(\$11,691,898)</b>	<b>(\$14,646,172)</b>

**General Fund Financial Outlook Through 2028 - Summary**

Description	2022 Actual	2023 Projection	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>FUND SUMMARY</b>							
Beginning Funds Available	102,390,557	91,650,787	92,905,387	91,078,371	85,809,054	77,830,643	66,138,745
Use of Funds Available	(10,739,770)	-	(1,827,016)	-	-	-	-
Increase/(Decrease) in Ending Funds Available	-	1,254,600	-	(5,269,317)	(7,978,411)	(11,691,898)	(14,646,172)
<b>Cumulative Funds Available or (Shortfall)</b>	<b>\$91,650,787</b>	<b>\$92,905,387</b>	<b>\$91,078,371</b>	<b>\$85,809,054</b>	<b>\$77,830,643</b>	<b>\$66,138,745</b>	<b>\$51,492,573</b>

**Estimated Future Percent Growth By Expenditure Class**

Assumptions	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Regular Civil Salary	N/A	3.5%	3.0%	3.0%	3.0%
Regular Career Salary	N/A	4.1%	2.9%	3.0%	3.0%
Salary Driven Benefits	N/A	-1.5%	2.5%	2.4%	2.6%
Non Salary Related Benefits	N/A	5.0%	5.0%	5.0%	5.0%
Temporary Compensation	N/A	3.5%	3.0%	3.0%	3.0%
Overtime Compensation	N/A	0.8%	3.0%	3.0%	3.0%
Special Pay	N/A	-5.7%	1.3%	1.3%	1.3%
Allocated Admin-Personal Services	N/A	3.5%	3.0%	3.0%	3.0%
Supplies and Services	N/A	-0.3%	0.2%	-0.2%	0.2%
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	-14.8%	0.0%	0.0%	0.0%



**General Fund Financial Outlook Through 2028 - Summary**

**Estimated Future Percent Growth By Revenue Class**

Assumptions	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Business License and Permits	N/A	0.40%	0.40%	0.40%	0.40%
Construction Permits	N/A	3.70%	3.70%	3.70%	3.70%
County Road and Bridge Tax	N/A	1.74%	8.84%	1.74%	8.84%
External Charges for Services	N/A	4.20%	2.82%	2.72%	2.71%
Fines & Forfeitures	N/A	1.00%	3.00%	5.00%	5.00%
Franchise Fees and Taxes	N/A	3.20%	3.20%	3.20%	3.20%
Highway Users Taxes and Fees	N/A	3.69%	3.81%	3.97%	4.07%
Intergovernmental Revenues	N/A	-1.89%	0.00%	0.00%	0.00%
Internal Charges for Services	N/A	3.00%	3.00%	3.00%	3.00%
Investment Income	N/A	-0.34%	-18.98%	-9.64%	-9.66%
Lodgers Tax	N/A	7.92%	7.92%	7.92%	7.92%
Miscellaneous Revenues	N/A	-42.30%	-3.00%	-1.06%	-1.05%
Motor Vehicle Fees	N/A	0.93%	0.93%	0.93%	0.93%
Occupational Privilege Tax	N/A	-100.00%	0.00%	0.00%	0.00%
Operating Transfers In	N/A	0.00%	0.00%	0.00%	0.00%
Other Taxes	N/A	3.88%	4.79%	3.75%	3.40%
Property Taxes	N/A	5.47%	4.67%	4.67%	4.67%
Sales Taxes	N/A	4.84%	4.27%	3.67%	3.55%
Specific Ownership Tax	N/A	4.77%	4.77%	4.77%	4.77%
Tax Audit Revenue	N/A	2.96%	2.80%	2.60%	2.40%
Use tax-Automobiles	N/A	4.87%	4.03%	2.33%	2.09%
Use tax-Building Materials	N/A	13.83%	10.02%	4.34%	0.13%
Use tax-Other	N/A	5.41%	2.82%	3.52%	4.07%

<b>General Fund Financial Outlook Through 2028 - Summary of Proposed Additions</b>						
<b>Department</b>	<b>Description</b>	<b>2024 Adopted</b>	<b>2025 Projected</b>	<b>2026 Projected</b>	<b>2027 Projected</b>	<b>2028 Projected</b>
City Attorney	Add 3.0 FTE Victim Witness Liaison Positions (HB23-1222)	277,045	279,326	288,716	298,438	308,505
Court Administration	Court Case Management System; Judicial Performance Board; Probation Pilot 2024 Extension	733,100	218,100	218,100	218,100	218,100
Fire	Add 1.0 FTE Facility Maintenance Technician for CAPSTC; Add 1.0 FTE Community Educator and Programming; Add 12.0 FTE Firefighters for Training Backfill; Add 4.0 FTE for Various Positions to Create Emergency Medical Service (EMS) Branch; Firefighter Direct Psychological Services; Transfer 1.0 FTE OEM Specialist from Gifts and Grants Fund to the General Fund	3,178,776	2,677,587	2,865,747	3,242,711	3,336,009
General Management	Transfer 1.0 FTE from PROS to General Management to Create Project Coordinator Position	-	2,960	5,714	8,566	11,522
Housing and Community Services	Add 3.0 FTE Animal Services Staff; Aurora Mobile Response Team Expansion; Increase HCS Training Budget; Transfer Vacant Community Development Position to General Fund and Reclass to Deputy Director; Transfer Vacant Community Development Position to General Fund and Reclass to Sr. Budget Analyst	883,867	885,416	905,182	925,622	946,766
Non-Departmental	Citywide Training; City Impound Lot Fee Relief for Victims of Auto Theft	626,168	226,168	226,168	226,168	226,168
Parks, Recreation & Open Space	PROS Reorganization	(29,913)	(31,427)	(33,022)	(34,698)	(36,460)
Planning & Development Services	Development Review Fund Balancing Measures	194,122	201,162	207,545	214,137	220,945
Police	Add 1.0 FTE Administrative Specialist; Add 1.0 FTE Police Business Systems Analyst; Add 1.0 FTE Emergency Management and Logistics Specialist; Add 1.0 FTE Financial Support Specialist; Add 1.0 FTE Director of Crime Lab; Add 1.0 FTE Manager of Marketing and Communications; Add 1.0 FTE Records Supervisor; Add 2.0 FTE Victim Advocates; Add 1.0 FTE Crime Analyst; Add 1.0 FTE Support Specialist; Add 1.0 FTE Volunteer Coordinator; Add 1.0 FTE Detail Forensic Examiner; Cybercheck Software; ICAC Van Equipment; Add 5.0 FTE Records Technicians; Increase to the Police Training Budget; Investigative Software; Police Investigative Equipment; Specialized Equipment	2,582,099	2,283,013	2,350,066	2,419,425	2,491,187
Public Works	Development Review Fund Balancing Measures	259,285	268,359	276,410	284,703	293,244
<b>Total Proposed Additions</b>		<b>\$8,704,549</b>	<b>\$7,010,664</b>	<b>\$7,310,626</b>	<b>\$7,803,172</b>	<b>\$8,015,986</b>

<b>General Fund Financial Outlook Through 2028 - Summary of Council Amendments</b>						
<b>Department</b>	<b>Description</b>	<b>2024 Adopted</b>	<b>2025 Projected</b>	<b>2026 Projected</b>	<b>2027 Projected</b>	<b>2028 Projected</b>
Public Defender	Mental Health Professional Variable Hour Position from 30 to 40 Hours per Week (full-time)	30,000	-	-	-	-
<b>Total Council Amendments</b>		<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>General Fund Financial Outlook Through 2028 - Potential Future Adjustments</b>						
Description	2023 Projection	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>REVENUE ADJUSTMENTS</b>						
Revenue Rounding Adjustments	-	-	92	140	174	195
<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92</b>	<b>\$140</b>	<b>\$174</b>	<b>\$195</b>

<b>FUTURE ADJUSTMENTS</b>						
Additional Funds for Vehicle Replacement	-	-	774,703	1,311,659	2,003,723	3,334,211
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 2024 base)	-	-	(940,998)	(951,068)	(953,239)	(1,632,503)
Contractual Increases / Mandated Costs for Maintaining Current Programs	-	-	1,750,000	3,250,000	4,750,000	6,250,000
Court Administration Body-Worn Camera Contract (renewable every 5 years)	-	-	-	-	226,000	-
Move 2.0 FTE ARPA Grant Funded Positions to the General Fund	-	-	-	-	274,762	559,071
Public Safety: Add 15 Police Officers in 2025	-	-	2,336,571	1,987,818	2,429,445	2,499,617
Public Safety: Fire FPPA Pension Ramp-Up 0.5% per year until 2030	-	-	233,584	481,182	743,426	1,020,972
Public Safety: Increase Funding Annually (2026-2028)	-	-	-	2,336,571	4,324,389	6,753,834
Public Safety: Police and Fire Steps for Current Employees	-	-	1,712,563	4,395,291	4,936,542	4,980,666
Subsidy Adjustments for the Rec, Cultural, E-911, Parking and Mobility, and Victim Assistance Funds	-	-	957,886	1,624,522	2,297,028	2,990,877
Visit Aurora Transfer	-	-	315,195	478,053	845,300	1,241,633
<b>TOTAL FUTURE ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,639,504</b>	<b>\$15,929,028</b>	<b>\$23,422,826</b>	<b>\$30,090,192</b>





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# City of Aurora, Colorado

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**2024 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 2028.

## 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 Book. Ending funds available for any given year becomes the beginning funds available in the following year with the exception of the Original Budget column.

**Long Range Outlook**

The third section, the long-range outlook, shows the effect of expenditure and revenue projections on funds available through 2028. These take into account generalized growth rate assumptions for revenue and expenditure amounts.

**Narrative**

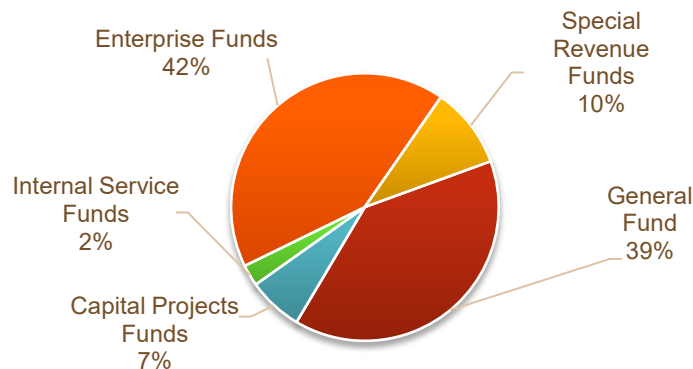
The final section of the document is the narrative. The narrative gives background information including the history and the purpose of the fund. Major changes to revenues, expenditures, and fund balance are discussed in some detail in this section. Information concerning the long-range outlook, including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

<b>General Fund</b>	<b>Enterprise Funds</b>	<b>Special Revenue Funds</b>
Policy Reserve TABOR Reserve	Golf Courses Wastewater Water	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
<b>Debt Service Funds</b>	<b>Internal Service Funds</b>	
Debt Service (SID)	Fleet Management Risk Management	
<b>Capital Project Funds</b>		
Capital Projects Transportation Maintenance		

**2024 Expenditures by Fund Type**





## 2024 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	617,999	-	-	1,144,792	-	532,997,968
Aurora911	9,463,647	-	-	7,640,148	-	-
City Attorney	9,990,745	-	-	-	-	460,962
City Council	1,626,411	-	-	-	-	-
Civil Service Commission	715,191	-	-	-	-	-
Communications	4,538,276	-	-	199,984	-	-
Court Administration	14,133,653	-	-	152,701	-	-
Finance	10,833,352	762,591	-	30,420	-	-
Fire	86,337,983	2,000,000	-	23,000	-	-
General Management	4,870,768	-	-	1,704,462	-	-
Housing and Community Services	12,368,428	-	-	11,011,240	-	-
Human Resources	6,229,679	-	19,383,907	13,594	-	-
Information Technology	25,866,451	626,000	-	9,089,868	-	-
Judicial	3,686,953	-	-	818,920	-	-
Library & Cultural Services	7,280,756	-	-	3,827,882	-	-
Non-Departmental	85,494,926	10,545,794	27,869	18,364,582	-	542,173
Parks, Recreation & Open Space	18,911,436	1,374,790	-	45,225,350	-	10,722,963
Planning & Development Services	4,371,554	-	-	3,640,632	-	-
Police	155,786,769	-	-	8,121,438	-	-
Public Defender	2,257,958	-	-	323,500	-	-
Public Works	43,410,219	71,074,937	14,151,555	15,491,231	-	-
<b>Grand Total</b>	<b>\$508,793,154</b>	<b>\$86,384,112</b>	<b>\$33,563,331</b>	<b>\$126,823,744</b>	<b>\$0</b>	<b>\$544,724,066</b>

# General Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Taxes	\$ 393,063,404	\$ 426,706,577	\$ 422,577,867	\$ 444,212,232	\$ 453,734,660
Intergovernmental	15,686,938	16,023,301	16,168,327	15,114,397	16,193,540
Licenses and Permits	5,056,552	4,852,784	5,056,765	4,668,335	4,828,130
Charges for Services	13,704,731	17,791,569	19,081,716	19,792,662	21,598,892
Fines and Forfeitures	3,189,382	2,306,735	2,620,422	2,341,097	2,387,919
Investment Income	2,079,623	2,501,195	3,095,885	3,916,561	4,439,142
Other Revenues	1,400,465	2,702,685	4,383,364	5,344,689	3,783,855
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 434,181,095</b>	<b>\$ 472,884,846</b>	<b>\$ 472,984,346</b>	<b>\$ 495,389,973</b>	<b>\$ 506,966,138</b>
<b>Transfers In (from other funds)</b>	<b>2,834,550</b>	<b>-</b>	<b>584,916</b>	<b>584,916</b>	<b>-</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 437,015,645</b>	<b>\$ 472,884,846</b>	<b>\$ 473,569,262</b>	<b>\$ 495,974,889</b>	<b>\$ 506,966,138</b>
From Decrease in Funds Available	4,585,980	10,739,770	1,818,945	-	1,827,016
<b>Total Sources</b>	<b>\$ 441,601,625</b>	<b>\$ 483,624,616</b>	<b>\$ 475,388,207</b>	<b>\$ 495,974,889</b>	<b>\$ 508,793,154</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 251,532,728	\$ 278,163,878	\$ 308,441,874	\$ 307,929,878	\$ 332,958,010
Allocated Expenses	(6,419,433)	(7,608,352)	(7,502,786)	(7,886,340)	(8,073,364)
Supplies & Services	43,803,602	54,951,144	53,160,637	59,763,706	56,742,618
Utilities	11,202,983	12,279,473	13,130,000	13,119,713	13,406,100
Interfund Charges	18,247,188	20,143,629	23,644,236	23,069,946	26,199,474
Capital Related	3,985,458	7,294,727	3,368,446	3,940,373	4,013,171
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 322,352,526</b>	<b>\$ 365,224,499</b>	<b>\$ 394,242,407</b>	<b>\$ 399,937,276</b>	<b>\$ 425,246,009</b>
<b>Transfers Out (to other funds)</b>	<b>119,249,099</b>	<b>118,400,117</b>	<b>81,145,800</b>	<b>94,783,013</b>	<b>83,547,145</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 441,601,625</b>	<b>\$ 483,624,616</b>	<b>\$ 475,388,207</b>	<b>\$ 494,720,289</b>	<b>\$ 508,793,154</b>
To Increase Funds Available	-	-	-	1,254,600	-
<b>Total Uses</b>	<b>\$ 441,601,625</b>	<b>\$ 483,624,616</b>	<b>\$ 475,388,207</b>	<b>\$ 495,974,889</b>	<b>\$ 508,793,154</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 106,976,537</b>	<b>\$ 102,390,557</b>	<b>\$ 79,746,398</b>	<b>\$ 91,650,787</b>	<b>\$ 92,905,387</b>
Net Changes in Funds Available	(4,585,980)	(10,739,770)	(1,818,945)	1,254,600	(1,827,016)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 102,390,557</b>	<b>\$ 91,650,787</b>	<b>\$ 77,927,453</b>	<b>\$ 92,905,387</b>	<b>\$ 91,078,371</b>
<b>Components of Funds Available</b>					
Restricted for TABOR Reserve	\$ 4,827,664	\$ 6,398,922	\$ 5,277,664	\$ 5,277,664	\$ 5,277,664
Committed for Policy Reserve	33,034,612	38,424,613	39,424,241	39,993,728	42,524,601
Committed for Regatta Plaza	6,765,000	6,765,000	6,765,000	6,765,000	6,765,000
Held for Cyberinsurance/ADA Accessibility	-	5,000,000	5,000,000	5,000,000	5,000,000
Held for I-70 / Picadilly Intersection	15,100,000	-	-	-	-
Held for Technology Projects	5,900,000	-	-	-	-
Held for Recession Reserve	-	24,181,277	-	24,736,014	25,439,658
Held for Operating Reserve	43,745,630	10,880,975	26,460,548	11,132,981	6,071,448

## 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 2023 projection is \$22.4 million (4.7 percent) greater than the 2023 Original Budget. Taxes alone are up \$21.6 million (5.1 percent), primarily associated with greater sales and use tax receipts, with inflation effects as a driver. The net of other revenue stream variances is expected to stay relatively unchanged, with increases in investment income covering shortfalls in other revenue streams.

For 2024, the revenue growth already experienced is expected to continue, but at a more muted level. The 2024 budget assumes an \$11.0 million (2.2 percent) increase from the 2023 projection, but a \$34.0 million (7.2 percent) increase when comparing to the 2023 Original Budget, with the variance being the growth occurring in late 2022 and 2023. With either comparison, the primary driver of growth is in sales and use taxes.

### Factors Affecting Expenditures

Similar to revenue, the comparison of the 2023 Original Budget to the 2023 projection shows an increase of approximately \$19.3 million (4.1 percent). The majority of the increase is a \$13.6 million (16.8 percent) increase in transfers, primarily driven by a \$10.3 million increase in the transfer to the Capital Projects Fund (CPF) for various one-time purposes. Supplies and Services are increasing \$6.6 million (12.4 percent) due primarily to Public Safety-related operating supplies and professional services increases in Fire and Police, network-related increases in Information Technology, and Fleet and Facilities related increases in Public Works. The remainder of the expenditure streams are relatively unchanged.

For 2024, an increase of \$33.4 million (7.0 percent) is assumed compared to the 2023 Original Budget. Most of that is associated with a \$24.5 million (7.9 percent) increase in personal services, including a 5 percent increase in wages and a 10 percent increase in insurance, as well as

several public safety amendments. Over half of the personal services increase is in Police.

Supplies and services are expected to increase \$3.6 million (6.7 percent) driven primarily by a \$2.3 million increase in Information Technology, with the majority associated with technology-related contractual increases. Several increases in Fire programs add another \$1.3 million.

Utilities are increasing \$276,100 (2.1 percent) mostly due to Xcel Energy-related increases. Interfund charges are increasing \$2.6 million (10.8 percent) due to increased risk charges to departments. Capital related charges are increasing \$644,700 (19.1 percent) due primarily to a one-time fleet purchase adjustment. Transfers are increasing \$2.4 million (3.0 percent) primarily due to the CPF transfer and the transfer to subsidized funds (Recreation, Cultural Services, and Enhanced E-911).

Included in the 2024 budget are \$8.7 million in amendments, primarily in Police, Fire, and Housing and Community Services. Ongoing amendments account for \$6.7 million of the total, while one-time amendments account for \$2.0 million. There are 45.0 FTE included in the amendments with the majority for public safety.

### Ending Funds Available

Funds available is expected to increase slightly in 2023, up \$1.3 million (1.4 percent) over 2022 ending funds available. In 2024, funds available is expected to be drawn down by \$1.8 million (2.0 percent). The Operating reserve sits at 1.2 percent in 2024, and will be saved for 2025 balancing. The fund is balanced for 2024.

# Capital Projects Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental / Grants	\$ 36,437,920	\$ 18,371,789	\$ 4,861,401	\$ 23,910,800	\$ 10,777,500
Investment Income	1,116,975	2,010,070	1,240,000	3,000,000	3,020,000
Charges for Services	18,511,732	18,262,195	17,673,050	16,708,761	17,043,087
Licenses and Permits	771,776	1,090,532	400,000	1,200,000	400,000
Other Revenues	3,706,300	204,374	553,761	21,000,000	-
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 60,544,703</b>	<b>\$ 39,938,960</b>	<b>\$ 24,728,212</b>	<b>\$ 65,819,561</b>	<b>\$ 31,240,587</b>
<b>Transfers In (from other funds)</b>	<b>89,679,385</b>	<b>80,495,985</b>	<b>30,511,684</b>	<b>40,857,336</b>	<b>26,723,133</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 150,224,088</b>	<b>\$ 120,434,945</b>	<b>\$ 55,239,896</b>	<b>\$ 106,676,897</b>	<b>\$ 57,963,720</b>
From Decrease in Funds Available	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 150,224,088</b>	<b>\$ 120,434,945</b>	<b>\$ 55,239,896</b>	<b>\$ 106,676,897</b>	<b>\$ 57,963,720</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Capital Projects (Continuing Appropriations)	\$ 87,982,516	\$ 115,221,844	\$ 40,748,982	\$ 104,953,232	\$ 55,738,428
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 87,982,516</b>	<b>\$ 115,221,844</b>	<b>\$ 40,748,982</b>	<b>\$ 104,953,232</b>	<b>\$ 55,738,428</b>
<b>Transfers Out (to other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 87,982,516</b>	<b>\$ 115,221,844</b>	<b>\$ 40,748,982</b>	<b>\$ 104,953,232</b>	<b>\$ 55,738,428</b>
To Increase Funds Available	62,241,572	5,213,101	14,490,914	1,723,665	2,225,292
<b>Total Uses</b>	<b>\$ 150,224,088</b>	<b>\$ 120,434,945</b>	<b>\$ 55,239,896</b>	<b>\$ 106,676,897</b>	<b>\$ 57,963,720</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 28,800,475</b>	<b>\$ 91,042,047</b>	<b>\$ 89,833,691</b>	<b>\$ 96,255,148</b>	<b>\$ 97,978,813</b>
Net Changes in Funds Available	62,241,572	5,213,101	14,490,914	1,723,665	2,225,292
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 91,042,047</b>	<b>\$ 96,255,148</b>	<b>\$ 104,324,605</b>	<b>\$ 97,978,813</b>	<b>\$ 100,204,105</b>
<b>Components of Funds Available</b>					
Committed for Specific Projects	\$ 45,320,398	\$ 38,075,458	\$ 32,696,855	\$ 26,957,429	\$ 13,961,726
Restricted for Specific Projects	35,817,356	53,785,360	71,569,220	71,006,360	86,227,360
Assigned for Five Year Capital Needs	9,904,293	4,394,330	58,530	15,024	15,019

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## 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.

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## Factors Affecting Revenue

The CPF receives most of its funding from a transfer from the General Fund via a formula specified by ordinance. This ordinance requires the CPF receive a transfer equal to 100 percent of all building materials and equipment use taxes plus 4.0 percent of all other General Fund revenues less revenues from the 0.25 percent sales and use tax dedicated to public safety. The Marijuana Tax Revenue Fund also transfers funds for transportation projects. In 2023, a significant shift occurred related to the General Fund transfer and the creation of the Transportation Maintenance Fund (TMF). Starting in 2023, the General Fund transfer was split, with \$28.9 million instead going to the TMF.

In 2023, the acquisition of unbudgeted grant and intergovernmental revenue, as well as a one-time increase in transfers in is projected to drive a \$51.4 million increase in CPF sources. The majority of the increase in intergovernmental revenue is associated with I-70 / Picadilly, also several multimodal transportation Improvement Program (TIP) grants received, with missing sidewalks and Smith Road Multimodal being two examples.

For 2024, the one-time grants and transfers are not expected to recur. The 2024 revenue is expected to be 2.7 million (4.9 percent) higher than the 2023 Original Budget, with additional one-time grant funds offsetting a decrease in transfers in.

Charges for services revenue, primarily comprised of capital impact fees, is expected to stay in the \$17 million range throughout the five-year plan.

## Factors Affecting Expenditures

Expenditures in the Capital Projects Fund tend to ebb and flow with one-time projects funded typically by previously noted transfers and intergovernmental revenue. The projection for 2023 is \$64.2 million more than the 2023 Original Budget, due primarily to \$25.0 million in additional I-70/Picadilly Interchange spending and the additional grant and intergovernmental spending mentioned previously.

In total, there are \$22.0 million in capital amendments in 2024, with the spending of the grant funds in Public Works being the largest driver. From 2024 through 2028, there are \$37.4 million in amendments. In 2024, the spending of several additional TIP grants are included, as well as a Nine-Mile Pedestrian Bridge project and an upgrade/expansion project associated with the animal shelter. In addition, the city is embarking on several studies associated with the condition of city buildings, with implementation funds being set aside for the result of the findings. Most of the implementation funds are in the out years of the five-year plan.

Detailed information of the expenditure budgets can be found in the Capital Improvement Program section of the budget.

## Ending Funds Available

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

Additional information on the Capital Projects Fund, including the 2024 to 2028 five-year plan, can be found in the CIP section of the 2024 budget and in the appendices.

# Community Development Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental	\$ 5,705,923	\$ 3,867,502	\$ 3,867,502	\$ 3,865,427	\$ 3,865,427
Charges for Services	2,009,323	2,113,321	500,000	500,000	600,000
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 7,715,246</b>	<b>\$ 5,980,823</b>	<b>\$ 4,367,502</b>	<b>\$ 4,365,427</b>	<b>\$ 4,465,427</b>
<b>Transfers In (from other funds)</b>	<b>257,618</b>	<b>280,445</b>	<b>280,445</b>	<b>279,276</b>	<b>279,276</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 7,972,864</b>	<b>\$ 6,261,268</b>	<b>\$ 4,647,947</b>	<b>\$ 4,644,703</b>	<b>\$ 4,744,703</b>
From Decrease in Funds Available	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 7,972,864</b>	<b>\$ 6,261,268</b>	<b>\$ 4,647,947</b>	<b>\$ 4,644,703</b>	<b>\$ 4,744,703</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,252,586	\$ 912,132	\$ 1,342,054	\$ 1,332,158	\$ 1,267,527
Supplies & Services	6,667,402	3,556,369	3,249,089	3,255,741	3,409,472
Interfund Charges	52,876	52,573	56,804	56,804	67,704
Capital Related	-	1,740,194	-	-	-
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 7,972,864</b>	<b>\$ 6,261,268</b>	<b>\$ 4,647,947</b>	<b>\$ 4,644,703</b>	<b>\$ 4,744,703</b>
<b>Transfers Out (to other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 7,972,864</b>	<b>\$ 6,261,268</b>	<b>\$ 4,647,947</b>	<b>\$ 4,644,703</b>	<b>\$ 4,744,703</b>
To Increase Funds Available	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 7,972,864</b>	<b>\$ 6,261,268</b>	<b>\$ 4,647,947</b>	<b>\$ 4,644,703</b>	<b>\$ 4,744,703</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Changes in Funds Available	-	-	-	-	-
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.

	2022 Actual	2023 Projection	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Long Range Outlook</b>							
Revenues	\$ 6,261,268	\$ 4,644,703	\$ 4,744,703	\$ 4,744,703	\$ 4,744,703	\$ 4,744,703	\$ 4,744,703
Expenditures	6,261,268	4,644,703	4,744,703	4,744,703	4,744,703	4,744,703	4,744,703
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Funds Available</b>							
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	-	-	-	-	-	-	-
<b>Ending Funds (Bud.)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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 2023 is projected to be \$3,200 (0.1 percent) less than the 2023 Original Budget assumption. The 2023 Community Development actual award for CDBG and HOME combined was slightly less than estimated, with CDBG funding increasing by \$3,100 and HOME funding decreasing by \$5,200. As a result, the General Fund transfer in for the HOME grant match decreased slightly by \$1,200. The revenue assumption for 2024 is \$96,800 higher than the 2023 Original Budget due to an estimated increase in program income.

**Factors Affecting Expenditures**

The city fully appropriates all available funds to match the approved federal spending plan, so all funds available are budgeted and projected to be spent within program requirements. Therefore, expenditures are equal to revenues in any given year. Please see the Community Development Program Detail section of the 2024 Adopted Budget for the detailed plan by project as approved by the Citizens' Advisory Committee on Housing and Community Development.

For 2024, significant CDBG expenditures will be directed at the Small Business Loan Program and rehabilitation programs such as the Rehab Gap Financing Program, the Home Repair Loan Program, and the Minor Home Repair Grant Program.

Principal HOME-funded programs for 2024 include the Affordable Housing Gap Financing Reserve and the Tenant-based Rental Assistance Program.

**Ending Funds Available**

The fund is projected to remain balanced, as all funds are appropriated in accordance with the approved federal spending plan.

# Conservation Trust Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental	\$ 4,978,064	\$ 4,664,648	\$ 5,200,000	\$ 5,200,000	\$ 5,252,000
Investment Income	76,759	108,616	66,000	110,000	100,000
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 5,054,823</b>	<b>\$ 4,773,264</b>	<b>\$ 5,266,000</b>	<b>\$ 5,310,000</b>	<b>\$ 5,352,000</b>
<b>Transfers In (from other funds)</b>	-	-	-	-	-
<b>Total Sources Before Decrease in FA</b>	<b>\$ 5,054,823</b>	<b>\$ 4,773,264</b>	<b>\$ 5,266,000</b>	<b>\$ 5,310,000</b>	<b>\$ 5,352,000</b>
From Decrease in Funds Available	-	1,862,794	774,767	729,208	921,970
<b>Total Sources</b>	<b>\$ 5,054,823</b>	<b>\$ 6,636,058</b>	<b>\$ 6,040,767</b>	<b>\$ 6,039,208</b>	<b>\$ 6,273,970</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,063,563	\$ 1,093,809	\$ 1,317,650	\$ 1,227,341	\$ 1,382,729
Supplies & Services	107,471	235,565	84,578	173,328	87,422
Interfund Charges	14,705	16,201	23,539	23,539	21,319
Capital Related	-	79,667	-	-	-
Capital Projects (Continuing Appropriation)	2,347,542	4,960,816	4,365,000	4,365,000	4,782,500
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 3,533,281</b>	<b>\$ 6,386,058</b>	<b>\$ 5,790,767</b>	<b>\$ 5,789,208</b>	<b>\$ 6,273,970</b>
<b>Transfers Out (to other funds)</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	-
<b>Total Uses Before Increase in FA</b>	<b>\$ 3,783,281</b>	<b>\$ 6,636,058</b>	<b>\$ 6,040,767</b>	<b>\$ 6,039,208</b>	<b>\$ 6,273,970</b>
To Increase Funds Available	1,271,542	-	-	-	-
<b>Total Uses</b>	<b>\$ 5,054,823</b>	<b>\$ 6,636,058</b>	<b>\$ 6,040,767</b>	<b>\$ 6,039,208</b>	<b>\$ 6,273,970</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 3,604,227</b>	<b>\$ 4,875,769</b>	<b>\$ 3,042,522</b>	<b>\$ 3,012,975</b>	<b>\$ 2,283,767</b>
Net Changes in Funds Available	1,271,542	(1,862,794)	(774,767)	(729,208)	(921,970)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 4,875,769</b>	<b>\$ 3,012,975</b>	<b>\$ 2,267,755</b>	<b>\$ 2,283,767</b>	<b>\$ 1,361,797</b>
<b>Components of Funds Available</b>					
Restricted for Conservation Trust	\$ 4,875,769	\$ 3,012,975	\$ 2,267,755	\$ 2,283,767	\$ 1,361,797



**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 4,773,264	\$ 5,310,000	\$ 5,352,000	\$ 5,404,520	\$ 5,457,565	\$ 5,511,141	\$ 5,565,252
Expenditures, Operating	1,675,242	1,674,208	1,491,470	1,541,145	1,592,590	1,645,870	1,701,050
Expenditures, Capital	4,960,816	4,365,000	4,782,500	4,065,000	2,830,000	2,770,000	1,625,000
<b>Surplus/(Deficit)</b>	<b>\$ (1,862,794)</b>	<b>\$ (729,208)</b>	<b>\$ (921,970)</b>	<b>\$ (201,625)</b>	<b>\$ 1,034,975</b>	<b>\$ 1,095,271</b>	<b>\$ 2,239,202</b>
<b>Funds Available</b>							
Beginning	\$ 4,875,769	\$ 3,012,975	\$ 2,283,767	\$ 1,361,797	\$ 1,160,172	\$ 2,195,148	\$ 3,290,419
Year-End Inc./(Dec.)	(1,862,794)	(729,208)	(921,970)	(201,625)	1,034,975	1,095,271	2,239,202
<b>Ending Funds (Bud.)</b>	<b>\$ 3,012,975</b>	<b>\$ 2,283,767</b>	<b>\$ 1,361,797</b>	<b>\$ 1,160,172</b>	<b>\$ 2,195,148</b>	<b>\$ 3,290,419</b>	<b>\$ 5,529,621</b>

**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 2023 is projected to be \$44,000 (0.8 percent) higher than the 2023 Original Budget, which is entirely due to higher projected investment income given currently high interest rates. In 2024, revenue is projected to grow by \$86,000 (1.6 percent), due both to a greater expectation of intergovernmental revenue and higher expected investment income. 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 2024, there is a \$417,500 (9.6 percent) increase in spending on capital projects. After 2024, projected capital spending is held to comparatively lower levels to ensure capacity for future priorities informed by the Parks, Recreation, and Open Space (PROS) system-wide master planning effort (to be completed in the third quarter of 2023).

For 2024 and 2025, capital construction projects include Central Community Park and the final Moorhead Center annual construction debt payment. Other projects included in the 5-year plan are Plains Conservation Center site improvements, additional turf conversions, irrigation upgrades, and trail improvements.

More detail on capital can be found in the Capital Improvement Program section as well as Appendix 2.

For 2023, the projection for operating expenditures is \$1,600 (0.1 percent) lower than the 2023 Original Budget. Operating expenditures for 2024 are \$184,300 (11.0 percent) lower than the 2023 Original Budget. The elimination of a \$250,000 transfer from the CTF to the Golf Fund to allow the Golf Fund to cover its own capital projects is the primary reason for the net decrease. Personal services costs are increasing \$65,100 (4.9 percent) due to the citywide pay and benefit increases. There is a small amendment in the fund for employee training.

**Ending Funds Available**

In any given year, funds available tend to fluctuate with capital projects expenditures. For example, funds available dropped from \$4.9 million at the end of 2021 to \$3.0 million at the end of 2022. This drop reflected the high level of capital spending in 2022. By the end of 2024, funds available are projected to drop to \$1.4 million. Capital spending is projected to decrease starting in 2025. Given this lower capital spending, funds available are projected to start growing again in 2026 and beyond.

# Cultural Services Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental Revenues	\$ 576,474	\$ 456,227	\$ 323,000	\$ 345,935	\$ 323,000
Charges for Services	601,597	554,523	876,000	751,955	918,000
Investment Income	26,976	30,576	42,830	46,117	40,280
Other Revenues	61,987	109,269	84,700	60,938	86,700
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 1,267,034</b>	<b>\$ 1,150,595</b>	<b>\$ 1,326,530</b>	<b>\$ 1,204,945</b>	<b>\$ 1,367,980</b>
<b>Transfers In (from other funds)</b>	<b>1,717,646</b>	<b>2,008,042</b>	<b>2,164,642</b>	<b>2,314,642</b>	<b>2,050,971</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 2,984,680</b>	<b>\$ 3,158,637</b>	<b>\$ 3,491,172</b>	<b>\$ 3,519,587</b>	<b>\$ 3,418,951</b>
From Decrease in Funds Available	-	-	15,244	326	288,736
<b>Total Sources</b>	<b>\$ 2,984,680</b>	<b>\$ 3,158,637</b>	<b>\$ 3,506,416</b>	<b>\$ 3,519,913</b>	<b>\$ 3,707,687</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,658,832	\$ 1,781,625	\$ 1,986,278	\$ 1,880,634	\$ 2,171,989
Supplies & Services	1,122,525	1,164,300	1,424,574	1,544,383	1,428,274
Utilities	44,169	54,392	55,800	55,715	59,000
Interfund Charges	32,189	35,081	39,764	39,181	48,424
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 2,857,715</b>	<b>\$ 3,035,398</b>	<b>\$ 3,506,416</b>	<b>\$ 3,519,913</b>	<b>\$ 3,707,687</b>
<b>Transfers Out (to other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 2,857,715</b>	<b>\$ 3,035,398</b>	<b>\$ 3,506,416</b>	<b>\$ 3,519,913</b>	<b>\$ 3,707,687</b>
To Increase Funds Available	126,965	123,239	-	-	-
<b>Total Uses</b>	<b>\$ 2,984,680</b>	<b>\$ 3,158,637</b>	<b>\$ 3,506,416</b>	<b>\$ 3,519,913</b>	<b>\$ 3,707,687</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 1,960,936</b>	<b>\$ 2,087,901</b>	<b>\$ 1,924,565</b>	<b>\$ 2,211,140</b>	<b>\$ 2,210,814</b>
Net Changes in Funds Available	126,965	123,239	(15,244)	(326)	(288,736)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 2,087,901</b>	<b>\$ 2,211,140</b>	<b>\$ 1,909,321</b>	<b>\$ 2,210,814</b>	<b>\$ 1,922,078</b>
<b>Components of Funds Available</b>					
Restricted for SCFD	\$ 107,986	\$ 178,960	\$ 467,296	\$ 372,105	\$ 317,728
Committed for Art In Public Places	1,699,031	1,793,635	1,442,025	1,790,060	1,604,350
Assigned for Cultural Services	280,884	238,546	-	48,650	-

**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 1,150,595	\$ 1,204,945	\$ 1,367,980	\$ 1,389,016	\$ 1,410,403	\$ 1,432,148	\$ 1,454,258
Transfers in	2,008,042	2,314,642	2,050,971	1,997,522	2,074,963	2,121,224	2,255,838
Expenditures	3,035,398	3,519,913	3,707,687	3,813,819	3,923,067	4,035,527	4,151,296
<b>Surplus/(Deficit)</b>	<b>\$ 123,239</b>	<b>\$ (326)</b>	<b>\$ (288,736)</b>	<b>\$ (427,281)</b>	<b>\$ (437,700)</b>	<b>\$ (482,155)</b>	<b>\$ (441,201)</b>
<b>Funds Available</b>							
Beginning	\$ 2,087,901	\$ 2,211,140	\$ 2,210,814	\$ 1,922,078	\$ 1,494,797	\$ 1,057,097	\$ 574,942
Year-End Inc./ (Dec.)	123,239	(326)	(288,736)	(427,281)	(437,700)	(482,155)	(441,201)
<b>Ending Funds (Bud.)</b>	<b>\$ 2,211,140</b>	<b>\$ 2,210,814</b>	<b>\$ 1,922,078</b>	<b>\$ 1,494,797</b>	<b>\$ 1,057,097</b>	<b>\$ 574,942</b>	<b>\$ 133,741</b>

**Factors Affecting Revenue**

In 2023, charges for services are projected to be \$124,000 (14.2 percent) less than the 2023 Original Budget primarily due to reduced services in multiple areas related to the ongoing impact of the COVID-19 pandemic. The Aurora Fox Arts Center and other arts programs have begun to recover, but operated with reduced services through the first half of 2023. Operations are expected to normalize through the third and fourth quarters of this year, which will facilitate an upward trend in revenues

The 2024 budget shows a \$72,200 (2.1 percent) decrease in total sources compared to the 2023 Original Budget. This is due to a decrease in the annual transfer from the Capital Projects Fund for Art in Public Places (AIPP). Charges for Services revenue is on the rise, and will provide an increase in 2024 by \$42,000 (4.8 percent) from the 2023 Original Budget as libraries and cultural arts centers return to pre-pandemic levels of activity and usage.

**Factors Affecting Expenditures**

In 2023 total expenses are projected to be \$13,500 (0.4 percent) higher than the 2023 Original Budget. Contributing factors include increased expenditures in various arts programs.

In 2024, total expenditures are expected to be \$201,300 (5.7 percent) higher than the 2023 Original Budget. This is primarily due to a \$185,700 increase in base compensation adjustments that are driven by citywide assumptions for pay

and benefit increases, as well as mandated costs associated with fleet and risk management.

**Ending Funds Available**

Funds available are expected to decrease over time as funds are spent on various public art projects. The remaining programs in the fund maintain a small fund balance and generally spend annual revenues. The 2024 Budget will spend down approximately \$288,700 resulting in an ending fund balance of \$1.9 million, with \$345,000 restricted for Scientific and Cultural Facilities District (SCFD) and \$1.4 million committed AIPP. By the end of 2028, the projected ending funds available is estimated to be \$133,700. 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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental	\$ 181,585	\$ 4,243,538	\$ 470,335	\$ 256,823	\$ 429,849
Charges for Services	3,341,352	3,935,959	3,566,000	3,932,500	4,142,000
Fines and Forfeitures	1,069,952	672,346	631,271	685,793	685,793
Investment Income	66,831	83,577	49,530	149,592	96,850
Other Revenues	309,343	587,447	515,509	712,980	1,967,031
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 4,969,063</b>	<b>\$ 9,522,867</b>	<b>\$ 5,232,645</b>	<b>\$ 5,737,688</b>	<b>\$ 7,321,523</b>
<b>Transfers In (from other funds)</b>	<b>2,475,537</b>	<b>1,420,576</b>	<b>2,035,502</b>	<b>2,065,049</b>	<b>1,432,544</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 7,444,600</b>	<b>\$ 10,943,443</b>	<b>\$ 7,268,147</b>	<b>\$ 7,802,737</b>	<b>\$ 8,754,067</b>
From Decrease in Funds Available	-	-	1,107,224	118,278	939,361
<b>Total Sources</b>	<b>\$ 7,444,600</b>	<b>\$ 10,943,443</b>	<b>\$ 8,375,371</b>	<b>\$ 7,921,015</b>	<b>\$ 9,693,428</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,871,406	\$ 1,580,773	\$ 1,986,450	\$ 2,018,249	\$ 2,675,585
Supplies & Services	3,230,643	8,926,866	6,264,091	5,760,031	6,908,203
Interfund Charges	16,431	20,677	24,830	26,975	34,640
Capital Related	6,086	26,434	100,000	115,760	75,000
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 5,124,566</b>	<b>\$ 10,554,750</b>	<b>\$ 8,375,371</b>	<b>\$ 7,921,015</b>	<b>\$ 9,693,428</b>
<b>Transfers Out (to other funds)</b>	<b>408,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 5,533,253</b>	<b>\$ 10,554,750</b>	<b>\$ 8,375,371</b>	<b>\$ 7,921,015</b>	<b>\$ 9,693,428</b>
To Increase Funds Available	1,911,347	388,693	-	-	-
<b>Total Uses</b>	<b>\$ 7,444,600</b>	<b>\$ 10,943,443</b>	<b>\$ 8,375,371</b>	<b>\$ 7,921,015</b>	<b>\$ 9,693,428</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 10,925,825</b>	<b>\$ 12,837,172</b>	<b>\$ 8,467,047</b>	<b>\$ 13,225,865</b>	<b>\$ 13,107,587</b>
Net Changes in Funds Available	1,911,347	388,693	(1,107,224)	(118,278)	(939,361)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 12,837,172</b>	<b>\$ 13,225,865</b>	<b>\$ 7,359,823</b>	<b>\$ 13,107,587</b>	<b>\$ 12,168,226</b>
<b>Components of Funds Available</b>					
Committed for Designated Activities*	\$ 12,837,172	\$ 13,225,865	\$ 7,359,823	\$ 13,107,587	\$ 12,168,226

\* 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 2023 projection for fund sources is \$534,600 (7.4 percent) higher than the 2023 Original Budget. The vast majority of this increase can be explained by two new sources of revenue being collected in this fund. First, Colorado House Bill 21-1162 was enacted on January 1, 2023 requiring certain retail establishments to charge 10 cents per carry-out bag. Bag fee related revenue is projected to be \$400,000 in 2023. Second, the Police Department began a pilot program for photo radar speed enforcement added in the 2023 Spring Supplemental Amendment process. This new effort will increase speed enforcement in neighborhoods and school zones while allowing officers to focus on primary roadways. Ticket fines are projected to total \$685,800 in 2023. Offsetting these revenues is a projected decrease compared to the original budget for the Public Defender Competency funding. This is a timing variance in that the receipt of funds was budgeted for 2023, but was actually received in the latter part of 2022.

Transfers in for 2023 are projected to be \$29,500 (1.5 percent) higher than budgeted for slight variations in transfer amounts compared to the original budget.

The 2024 total budget fund sources are \$1.5 million (20.4 percent) more than the 2023 Original Budget. An increase of \$2.1 million (39.9 percent), before transfers, is offset by a \$603,000 reduction in transfers into the fund from other funds.

Both the carry-out bag fee and the ticket fines associated with the pilot speed enforcement program are significant drivers behind the increase. The expected revenue in 2024 in these programs is \$540,000 for the bag fee and \$1.6 million for the speeding ticket fine collections. The reduction in transfers is associated with a reduction in one-time funding for impound lot fee relief for victims of auto theft. The 2023 budget included a one-time transfer of \$1.0 million from the Marijuana Tax Revenue Fund which was reduced by \$600,000 to a \$400,000 transfer from the General Fund for an additional one-time influx of funds to keep the pilot program going for another year.

### Factors Affecting Expenditures

Expenditures fluctuate year-to-year based on varied program activity, though tend to follow the pattern set forth by the revenue. In 2023, total uses of funds are projected to be under the 2023 Original Budget by \$454,400 (5.4 percent). With the exception of personnel costs, most expenditures are charged to the supplies and services category which shows the largest variance. Several programs are projecting to be below budget in 2023 to include Special Courts (\$157,200) due to vacancy savings, Court Technology Fee (\$135,100) and Public Defender Competency Initiative (\$115,500) both due to a planned delay, and Regional Crime Lab (\$205,500) and Auto Theft Aid (\$325,000) both due to fewer needs in 2023. These reductions are partially offset by the addition of the Photo Radar program in the supplemental appropriations. This effort was not included in the original budget and is expected to incur costs of \$596,000 to offset the reductions listed above.

The 2024 fund uses are \$1.3 million (15.7 percent) higher than the 2023 Original Budget. This increase is primarily driven by the funding for the photo radar speed enforcement program, budgeted to incur \$1.5 million in expenditures in 2024. This new effort includes \$493,600 of funding for variable hour staffing, increasing the personal services budget in 2024. The increase for the program is offset primarily by an adjustment down in the budget for the Auto Theft Aid to better align the budget with actual needs. All of the funds dedicated to Auto Theft Aid will be spent over 2023-2024.

### Ending Funds Available

The funds available balance is projected to decrease a small amount in 2023 but more significantly in 2024. In 2024, a few programs will draw down designated funds, including Community Trees, Auto Theft Aid, and Special Courts Surcharge. The bulk of the fund balance is designated for tax incentive payments and community trees 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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Licenses and Permits	\$ 17,109,222	\$ 14,464,100	\$ 14,745,000	\$ 13,591,598	\$ 14,253,750
Charges for Services	9,146,123	9,367,030	7,695,000	7,633,754	7,900,473
Investment Income	185,874	225,856	352,756	300,000	150,000
Other Revenues	5,424	3,973	-	1,400	-
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 26,446,643</b>	<b>\$ 24,060,959</b>	<b>\$ 22,792,756</b>	<b>\$ 21,526,752</b>	<b>\$ 22,304,223</b>
<b>Transfers In (from other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 26,446,643</b>	<b>\$ 24,060,959</b>	<b>\$ 22,792,756</b>	<b>\$ 21,526,752</b>	<b>\$ 22,304,223</b>
From Decrease in Funds Available	-	4,609,966	693,773	5,410,672	1,923,240
<b>Total Sources</b>	<b>\$ 26,446,643</b>	<b>\$ 28,670,925</b>	<b>\$ 23,486,529</b>	<b>\$ 26,937,424</b>	<b>\$ 24,227,463</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 13,878,939	\$ 15,364,653	\$ 17,567,277	\$ 16,903,195	\$ 17,898,047
Allocated expenses	342,720	3,597,204	3,931,255	3,931,255	3,963,521
Supplies & Services	5,544,264	9,227,996	1,557,893	5,531,139	1,892,473
Interfund Charges	260,105	296,717	355,104	351,835	398,422
Capital Related	25,928	184,355	75,000	220,000	75,000
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 20,051,955</b>	<b>\$ 28,670,925</b>	<b>\$ 23,486,529</b>	<b>\$ 26,937,424</b>	<b>\$ 24,227,463</b>
<b>Transfers Out (to other funds)</b>	<b>2,274,944</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 22,326,899</b>	<b>\$ 28,670,925</b>	<b>\$ 23,486,529</b>	<b>\$ 26,937,424</b>	<b>\$ 24,227,463</b>
To Increase Funds Available	4,119,744	-	-	-	-
<b>Total Uses</b>	<b>\$ 26,446,643</b>	<b>\$ 28,670,925</b>	<b>\$ 23,486,529</b>	<b>\$ 26,937,424</b>	<b>\$ 24,227,463</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 11,758,460</b>	<b>\$ 15,878,204</b>	<b>\$ 13,619,940</b>	<b>\$ 11,268,238</b>	<b>\$ 5,857,566</b>
Net Changes in Funds Available	4,119,744	(4,609,966)	(693,773)	(5,410,672)	(1,923,240)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 15,878,204</b>	<b>\$ 11,268,238</b>	<b>\$ 12,926,167</b>	<b>\$ 5,857,566</b>	<b>\$ 3,934,326</b>
<b>Components of Funds Available</b>					
Committed for Development Review	\$ 15,878,204	\$ 11,268,238	\$ 12,926,167	\$ 5,857,566	\$ 3,934,326

**Purpose of the Fund**

The Development Review Fund (DRF) was created in 2002 to address developer demand for quicker turnaround of plan reviews related to new development within the city. Planning and Development Services, Public Works, General Management, and Information Technology are the departments directly involved in the DRF. Revenues originate from development-related fees for various plan reviews, permits, and inspections. Revenues that exceed planned expenditures remain in the DRF as accumulated fund balance that creates a contingency reserve. This reserve is intended as a means to stabilize the Development Review Program when revenues decline or unexpected program needs arise. Over time, revenues and expenditures will fluctuate depending on the level of new development and construction activity within the city and the resulting changes in plan review and inspection activity.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 24,060,959	\$ 21,526,752	\$ 22,304,223	\$ 24,487,675	\$ 26,472,281	\$ 28,670,355	\$ 31,104,187
Expenditures	28,670,925	26,937,424	24,227,463	25,082,108	25,901,679	26,750,568	27,629,840
<b>Surplus/(Deficit)</b>	<b>\$ (4,609,966)</b>	<b>\$ (5,410,672)</b>	<b>\$ (1,923,240)</b>	<b>\$ (594,433)</b>	<b>\$ 570,602</b>	<b>\$ 1,919,787</b>	<b>\$ 3,474,347</b>
<b>Funds Available</b>							
Beginning	\$ 15,878,204	\$ 11,268,238	\$ 5,857,566	\$ 3,934,326	\$ 3,339,893	\$ 3,910,495	\$ 5,830,282
Year-End Inc./(Dec.)	(4,609,966)	(5,410,672)	(1,923,240)	(594,433)	570,602	1,919,787	3,474,347
<b>Ending Funds (Bud.)</b>	<b>\$ 11,268,238</b>	<b>\$ 5,857,566</b>	<b>\$ 3,934,326</b>	<b>\$ 3,339,893</b>	<b>\$ 3,910,495</b>	<b>\$ 5,830,282</b>	<b>\$ 9,304,629</b>

**Factors Affecting Revenue**

Revenue is dependent on construction and development activity. When planning for the 2023 budget, a more conservative outlook was taken as development activity began to level off from historical highs toward the end of 2022. The 2023 revenue is projected to be \$1.3 million (5.6 percent) less than 2023 Original Budget as development activity has declined.

Main revenue drivers in this fund are application fees and building permits, which together account for over 90 percent of fund revenue. Total revenues are expected to decrease by \$488,500 (2.1 percent) in 2024 compared to the 2023 Original Budget as declining development activity shows potential stability in the next year. Future revenue projections are based on aggressive growth in development, redevelopment, and construction starting in 2025.

**Factors Affecting Expenditures**

The 2023 projected expenditures are \$3.5 million (14.7 percent) higher than the 2023 Original Budget. The main driver is supplies and services, projected to be \$4.0 million over budget. The dependence on increased contracted professional services across multiple departments in order to maintain development review timelines, as well as continued support of the city workflow management system is the primary basis for the overage. Other drivers include higher credit card fees as more customers choose to submit payments online, and an unbudgeted major

upgrade to the existing workflow management application system and hardware. This is offset by the personal services projection that is \$664,100 lower than the 2023 Original Budget due to vacancy and temporary salary savings across multiple departments.

The 2024 budget is \$740,900 (3.2 percent) higher than the 2023 Original Budget. This increase is mainly a result of base budget adjustments for compensation in accordance with city policy and a mandated cost increase for a hosted subscription for the workflow management system. Due to declining fund revenues, the following expense reduction measures have also been included to assist with fund balancing: 1.0 FTE Planning Manager was moved to the General Fund, 1.0 FTE Senior Planner was moved to the Parks Development Fund, reduced allocated costs, and a \$1.0 million vacancy assumption in the personal services line.

**Ending Funds Available**

Funds available are projected to decrease annually from 2023 through 2025 and begin a recovery in 2026, with increased staffing costs as the main driver for expenses. Development-related revenue is anticipated to grow moderately starting in 2024, and more aggressively through 2028, resulting in a projected fund balance of \$9.3 million in 2028.

# Enhanced E-911 Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Charges for Services	\$ 6,910,668	\$ 7,638,602	\$ 7,101,681	\$ 8,495,409	\$ 8,568,641
Investment Income	110,297	119,196	75,000	142,000	152,334
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 7,020,965</b>	<b>\$ 7,757,798</b>	<b>\$ 7,176,681</b>	<b>\$ 8,637,409</b>	<b>\$ 8,720,975</b>
<b>Transfers In (from other funds)</b>	<b>4,775,892</b>	<b>5,481,976</b>	<b>5,738,560</b>	<b>6,628,381</b>	<b>6,621,358</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 11,796,857</b>	<b>\$ 13,239,774</b>	<b>\$ 12,915,241</b>	<b>\$ 15,265,790</b>	<b>\$ 15,342,333</b>
From Decrease in Funds Available	414,297	-	3,114,125	1,522,089	351,664
<b>Total Sources</b>	<b>\$ 12,211,154</b>	<b>\$ 13,239,774</b>	<b>\$ 16,029,366</b>	<b>\$ 16,787,879</b>	<b>\$ 15,693,997</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 6,110,143	\$ 6,965,006	\$ 7,412,200	\$ 8,177,713	\$ 8,454,878
Supplies & Services	2,542,493	2,423,820	3,588,440	3,581,440	3,929,523
Utilities	17,494	19,786	21,800	21,800	21,600
Interfund Charges	10,048	11,048	11,926	11,926	14,496
Capital Related	48,976	66,295	-	-	-
Capital Projects (Continuing Appropriation)	3,482,000	2,442,250	4,995,000	4,995,000	3,273,500
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 12,211,154</b>	<b>\$ 11,928,205</b>	<b>\$ 16,029,366</b>	<b>\$ 16,787,879</b>	<b>\$ 15,693,997</b>
<b>Transfers Out (to other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 12,211,154</b>	<b>\$ 11,928,205</b>	<b>\$ 16,029,366</b>	<b>\$ 16,787,879</b>	<b>\$ 15,693,997</b>
To Increase Funds Available	-	1,311,569	-	-	-
<b>Total Uses</b>	<b>\$ 12,211,154</b>	<b>\$ 13,239,774</b>	<b>\$ 16,029,366</b>	<b>\$ 16,787,879</b>	<b>\$ 15,693,997</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 4,395,675</b>	<b>\$ 3,981,378</b>	<b>\$ 4,859,394</b>	<b>\$ 5,292,947</b>	<b>\$ 3,770,858</b>
Net Changes in Funds Available	(414,297)	1,311,569	(3,114,125)	(1,522,089)	(351,664)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 3,981,378</b>	<b>\$ 5,292,947</b>	<b>\$ 1,745,269</b>	<b>\$ 3,770,858</b>	<b>\$ 3,419,194</b>
<b>Components of Funds Available</b>					
Restricted for E-911 Technology	\$ 3,981,378	\$ 5,292,947	\$ 1,745,269	\$ 3,770,858	\$ 3,419,194



**Purpose of the Fund**

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

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 7,757,798	\$ 8,637,409	\$ 8,720,975	\$ 8,866,455	\$ 9,001,327	\$ 9,138,291	\$ 9,218,377
Transfers in	5,481,976	6,628,381	6,621,358	6,819,999	7,024,599	7,235,337	7,452,397
Expenditures, Operating	9,485,955	11,792,879	12,420,497	13,443,185	13,870,439	14,311,361	14,766,394
Expenditures, Capital	2,442,250	4,995,000	3,273,500	2,371,830	1,500,000	1,500,000	4,500,000
<b>Surplus/(Deficit)</b>	<b>\$ 1,311,569</b>	<b>\$ (1,522,089)</b>	<b>\$ (351,664)</b>	<b>\$ (128,561)</b>	<b>\$ 655,487</b>	<b>\$ 562,267</b>	<b>\$ (2,595,620)</b>
<b>Funds Available</b>							
Beginning	\$ 3,981,378	\$ 5,292,947	\$ 3,770,858	\$ 3,419,194	\$ 3,290,633	\$ 3,946,120	\$ 4,508,387
Year-End Inc./(Dec.)	1,311,569	(1,522,089)	(351,664)	(128,561)	655,487	562,267	(2,595,620)
<b>Ending Funds (Bud.)</b>	<b>\$ 5,292,947</b>	<b>\$ 3,770,858</b>	<b>\$ 3,419,194</b>	<b>\$ 3,290,633</b>	<b>\$ 3,946,120</b>	<b>\$ 4,508,387</b>	<b>\$ 1,912,767</b>

**Factors Affecting Revenue**

In 2023, E-911 Fund revenue before transfers is projected to be \$1.5 million (20.4 percent) higher than originally budgeted. This variance is attributable to the significant increases in both the state collected surcharges and the city’s 911 surcharge. Effective January 2021, state legislation governing 911 surcharge revenue implemented annual reviews to establish base thresholds for the state and governing board collected surcharges. This change in legislation has resulted in improved revenue balances for the E-911 Fund.

The General Fund transfer to the E-911 Fund covers the cost of 65.0 FTE. In 2023, transfers will be \$889,800 greater than the 2023 Original Budget due to compensation adjustments and improved professional development opportunities. This will allow Aurora911 to improve staffing levels and remain competitive.

The 2024 revenue forecast before transfers is \$1.5 million (21.5 percent) higher than the 2023 Original Budget, which is attributed to the increased receipts from the state surcharges. A more competitive compensation package in Aurora911 has increased the General Fund transfer from \$5.7 million in the 2023 Original Budget to \$6.6 million in 2024.

**Factors Affecting Expenditures**

In 2023, total expenditures are \$758,500 (4.7 percent) greater than the 2023 Original Budget, which is attributed to compensation adjustments in Aurora911 and the mid-year opening of a third communications channel. This will require a supplemental.

The 2024 operating E-911 budget exceeds the 2023 Original Budget by \$1.4 million (12.6 percent). The predominance of this variance relates to compensation adjustments in Aurora911. Increases in support and maintenance for applications, hardware, and infrastructure to maintain Aurora911’s systems also contribute to this variance in the supplies and services category.

The 2024 capital budget includes a project for a Next Generation 911 call management system. As discussed in the 2023 budget, the infrastructure is in place for an internet protocol 911 system (ESINet) with revenue assistance from the state surcharge. In 2024, there is a continual move to Next Generation 911 with the implementation of applications that can handle different types of media, data, translation, and call handling. These implementations should improve 911 response times for individuals needing emergency services from the city. The other two capital projects are the final year of the 800 MHz radio system debt service and the replacement of radios for first responders as needed. The 2025-2028 E-911 capital plan includes ongoing funding for Police first responder end of life portable radio replacement, mobile data computer replacement for Aurora Fire Rescue, and end of life radio console replacements for Aurora911.

**Ending Funds Available**

Funds available tend to ebb and flow with changes in capital spending. With significant capital projects scheduled in 2028, funds available are forecasted to decrease from \$3.8 million in 2023 to \$1.9 million in 2028.

# Fleet Management Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Charges for Services	\$ 9,941,253	\$ 11,041,067	\$ 14,280,765	\$ 12,628,649	\$ 14,177,224
Other Revenues	3,952	2,328	-	-	-
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 9,945,205</b>	<b>\$ 11,043,395</b>	<b>\$ 14,280,765</b>	<b>\$ 12,628,649</b>	<b>\$ 14,177,224</b>
<b>Transfers In (from other funds)</b>	<b>-</b>	<b>321,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 9,945,205</b>	<b>\$ 11,364,395</b>	<b>\$ 14,280,765</b>	<b>\$ 12,628,649</b>	<b>\$ 14,177,224</b>
From Decrease in Funds Available	96,790	-	-	339,884	-
<b>Total Sources</b>	<b>\$ 10,041,995</b>	<b>\$ 11,364,395</b>	<b>\$ 14,280,765</b>	<b>\$ 12,968,533</b>	<b>\$ 14,177,224</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 4,069,321	\$ 4,239,608	\$ 4,954,271	\$ 4,986,163	\$ 5,503,702
Supplies & Services	5,721,336	6,251,198	8,935,317	7,563,745	8,246,337
Utilities	123,668	135,602	145,200	173,504	143,800
Interfund Charges	160,752	176,290	191,190	191,191	229,455
Capital Related	(33,082)	117,767	53,930	53,930	53,930
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 10,041,995</b>	<b>\$ 10,920,465</b>	<b>\$ 14,279,908</b>	<b>\$ 12,968,533</b>	<b>\$ 14,177,224</b>
<b>Transfers Out (to other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 10,041,995</b>	<b>\$ 10,920,465</b>	<b>\$ 14,279,908</b>	<b>\$ 12,968,533</b>	<b>\$ 14,177,224</b>
To Increase Funds Available	-	443,930	857	-	-
<b>Total Uses</b>	<b>\$ 10,041,995</b>	<b>\$ 11,364,395</b>	<b>\$ 14,280,765</b>	<b>\$ 12,968,533</b>	<b>\$ 14,177,224</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 184,751</b>	<b>\$ 87,961</b>	<b>\$ 126,936</b>	<b>\$ 531,891</b>	<b>\$ 192,007</b>
Net Changes in Funds Available	(96,790)	443,930	857	(339,884)	-
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 87,961</b>	<b>\$ 531,891</b>	<b>\$ 127,793</b>	<b>\$ 192,007</b>	<b>\$ 192,007</b>
<b>Components of Funds Available</b>					
Assigned for Fleet Operations	\$ 87,961	\$ 531,891	\$ 127,793	\$ 192,007	\$ 192,007

**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 11,364,395	\$ 12,628,649	\$ 14,177,224	\$ 14,858,713	\$ 15,576,691	\$ 16,332,842	\$ 17,129,301
Expenditures	10,920,465	12,968,533	14,177,224	14,858,713	15,576,691	16,332,842	17,129,301
<b>Surplus/(Deficit)</b>	<b>\$ 443,930</b>	<b>\$ (339,884)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Funds Available</b>							
Beginning	\$ 87,961	\$ 531,891	\$ 192,007	\$ 192,007	\$ 192,007	\$ 192,007	\$ 192,007
Year-End Inc./.(Dec.)	443,930	(339,884)	-	-	-	-	-
<b>Ending Funds (Bud.)</b>	<b>\$ 531,891</b>	<b>\$ 192,007</b>	<b>\$ 192,007</b>	<b>\$ 192,007</b>	<b>\$ 192,007</b>	<b>\$ 192,007</b>	<b>\$ 192,007</b>

**Factors Affecting Revenue**

Revenues include service charges to departments for city owned vehicle repair and maintenance, fuel, and overhead. In 2023, revenue, excluding transfers, is projected to be \$1.7 million (11.6 percent) less than the 2023 Original Budget. The decrease is due primarily to lower-than-expected costs related to fuel offset by slightly higher parts costs being charged to other departments. Fleet was able to lock into favorable fuel costs in October 2022, for the 2023 fiscal year, after budget development was completed.

Overall revenue, excluding transfers, will decrease \$103,500 (0.7 percent) in 2024 compared to the 2023 Original Budget. Fuel revenue is the main driver behind the decrease. Based on the U.S. Energy Information Administration (EIA) outlook and the fact that fuel prices for the 2024 budget are locked for the first quarter, a significant decrease in fuel charges is anticipated. This decrease is mostly offset by increased charges in parts, sublets, labor, and overhead. 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.

**Factors Affecting Expenditures**

Expense projections in 2023 are \$1.3 million (9.2 percent) lower than the 2023 Original Budget due to fuel costs that were lower than anticipated. Fuel costs are lower due to the late fuel price lock mentioned in the revenue section.

In 2024, lower fuel costs, offset by parts, sublets, and base compensation increases drive overall expenses to decrease \$102,700 (0.7 percent) compared to the 2023 Original Budget.

**Ending Funds Available**

Funds available are projected to decrease \$339,900 in 2023 and have no change in 2024. In 2025, this will result in a beginning fund balance of \$192,000 that is expected to carry forward through 2028, as all out-year budgets are balanced.

# Gifts and Grants Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental	\$ 87,555,568	\$ 8,134,493	\$ 4,999,342	\$ 6,918,516	\$ 5,903,228
Charges for Services	44,686	104,974	-	4,969	-
Investment Income	267,845	650,189	1,000	25,080	1,000
Other Revenues	417,932	770,316	233,300	273,124	286,000
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 88,286,031</b>	<b>\$ 9,659,972</b>	<b>\$ 5,233,642</b>	<b>\$ 7,221,689</b>	<b>\$ 6,190,228</b>
<b>Transfers In (from other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 88,286,031</b>	<b>\$ 9,659,972</b>	<b>\$ 5,233,642</b>	<b>\$ 7,231,689</b>	<b>\$ 6,190,228</b>
From Decrease in Funds Available	-	14,516,620	5,604,545	50,139,571	3,498,769
<b>Total Sources</b>	<b>\$ 88,286,031</b>	<b>\$ 24,176,592</b>	<b>\$ 10,838,187</b>	<b>\$ 57,371,260</b>	<b>\$ 9,688,997</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 4,003,247	\$ 8,713,308	\$ 2,273,059	\$ 2,541,455	\$ 1,210,769
Allocated Expenses	229,208	364,032	150,000	440,781	275,000
Supplies & Services	19,018,149	11,907,421	8,119,264	53,917,835	8,198,341
Interfund Charges	3,863	3,067	1,549	3,490	4,887
Capital Related	423,311	517,949	294,315	467,699	-
Capital Projects (Continuing Appropriations)	1,570,226	2,670,815	-	-	-
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 25,248,004</b>	<b>\$ 24,176,592</b>	<b>\$ 10,838,187</b>	<b>\$ 57,371,260</b>	<b>\$ 9,688,997</b>
<b>Transfers Out (to other funds)</b>	<b>224,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 25,472,198</b>	<b>\$ 24,176,592</b>	<b>\$ 10,838,187</b>	<b>\$ 57,371,260</b>	<b>\$ 9,688,997</b>
To Increase Funds Available	62,813,833	-	-	-	-
<b>Total Uses</b>	<b>\$ 88,286,031</b>	<b>\$ 24,176,592</b>	<b>\$ 10,838,187</b>	<b>\$ 57,371,260</b>	<b>\$ 9,688,997</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 10,453,486</b>	<b>\$ 73,267,319</b>	<b>\$ 11,162,460</b>	<b>\$ 58,750,699</b>	<b>\$ 8,611,128</b>
Net Changes in Funds Available	62,813,833	(14,516,620)	(5,604,545)	(50,139,571)	(3,498,769)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 73,267,319</b>	<b>\$ 58,750,699</b>	<b>\$ 5,557,915</b>	<b>\$ 8,611,128</b>	<b>\$ 5,112,359</b>
<b>Components of Funds Available</b>					
Restricted for Future Gift and Grant Expenditures	\$ 73,267,319	\$ 58,750,699	\$ 5,557,915	\$ 8,611,128	\$ 5,112,359

## Purpose of the Fund

The Gifts and Grants Fund accounts for various gifts and grants made to the city from other governments or private parties, where the amount or duration of funding does not warrant establishing a separate fund. Sources of revenue for this fund can usually be categorized as either a gift, advance grant, or reimbursable grant. All funds are restricted specifically for eligible uses as defined by gift designations or grant agreements.

### Factors Affecting Revenue

Due to the one-time nature of many of the gifts and grants, revenue totals can vary significantly from year to year. On average, more than 90 percent of the revenue comes in the form of intergovernmental revenue received from 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 will continue to drive spending in this fund until the end of 2026 by when all ARPA funds must be spent.

The 2023 projected revenue for the fund is \$2.0 million (38.2 percent) higher than the 2023 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 2023 increase is the Department of Local Affairs (DOLA) Emergency Mortgage Assistance Program grant awarding \$1.8 million in federal funds to Community Development. This program uses federal Homeowner Assistance Funds to help homeowners affected by the COVID-19 pandemic get caught up on past-due housing/mobile home payments, property taxes, lot rent, insurance, and housing utilities. Also adding to the increase is the award for the DOLA 1st Appearance grant to the Judicial Department, for the fifth year, and the new 911 Nurse Triage Line grant awarded to Aurora911 by the state division of Homeland Security and Emergency Management to provide nurses in 911 Dispatch to help divert incoming 911 calls that do not require emergency medical service.

Anticipated Grant revenue for 2024 is expected to increase by \$956,600 (18.3 percent) compared to the 2023 Original Budget. The majority of this increase is explained by a more optimistic view of potential grant awards by both the Police and Fire departments. The Police Department anticipates an increase in grant funding as a result of a collaboration with the Public Safety Partnership, which provides access, guidance, and opportunity to pursue various grants for agencies operating under a Consent

Decree. Aurora Fire and Rescue will pursue and anticipates federal funding in 2024 from Federal Emergency Management Agency firefighter grants. Also adding to the increase is the expectation that the DOLA 1st Appearance grant will be awarded for the sixth year and is included at the full-year budget amount.

### 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 2023, expenditures are projected to be \$46.5 million higher than the 2023 Original Budget primarily due to projected spending associated with the ARPA grant. The fund balance will be reduced significantly by the end of 2023 requiring a supplemental appropriation.

In 2024, expenditures normalize and are budgeted to decrease \$1.1 million (10.6 percent) compared to the 2023 Original Budget, as spending against relief grants winds down. In addition, a 1.0 FTE grant-funded position in the Office of Emergency Management will be transferred to the General Fund due to a reduction in the grant amount resulting from a change in the grant allocation formula.

### Ending Funds Available

Actual 2022 ending funds available were \$47.6 million more than projected in the 2023 budget, with significant relief grant expenditures slipping to 2023 and 2024. Funds available are expected to be down to \$8.6 million in 2023 and \$5.1 million by the end of 2024 due to the continued spend down of relief grants.

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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Charges for Services	\$ 11,383,351	\$ 11,729,941	\$ 9,811,200	\$ 9,748,200	\$ 10,569,700
Investment Income	57,624	104,279	45,000	103,000	81,000
Other Revenues	176,609	40,679	5,500	43,500	5,500
Proceeds from sale of assets	-	-	-	-	-
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 11,617,584</b>	<b>\$ 11,874,899</b>	<b>\$ 9,861,700</b>	<b>\$ 9,894,700</b>	<b>\$ 10,656,200</b>
<b>Transfers In (from other funds)</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 11,867,584</b>	<b>\$ 12,124,899</b>	<b>\$ 10,111,700</b>	<b>\$ 10,144,700</b>	<b>\$ 10,656,200</b>
From Decrease in Funds Available	-	-	43,798	-	96,199
<b>Total Sources</b>	<b>\$ 11,867,584</b>	<b>\$ 12,124,899</b>	<b>\$ 10,155,498</b>	<b>\$ 10,144,700</b>	<b>\$ 10,752,399</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 4,359,533	\$ 5,008,533	\$ 5,468,051	\$ 4,947,276	\$ 5,722,303
Supplies & Services	2,000,128	2,303,764	1,960,815	2,191,705	2,109,044
Utilities	971,576	1,137,335	1,318,600	1,206,300	1,231,900
Interfund Charges	240,893	257,002	273,049	273,049	329,169
Debt Related	427,564	445,022	462,680	462,680	462,680
Capital Related	88,815	24,442	97,303	78,223	97,303
Capital Projects (Continuing Appropriation)	700,000	600,000	575,000	575,000	800,000
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 8,788,509</b>	<b>\$ 9,776,098</b>	<b>\$ 10,155,498</b>	<b>\$ 9,734,233</b>	<b>\$ 10,752,399</b>
<b>Transfers Out (to other funds)</b>	<b>74,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 8,862,509</b>	<b>\$ 9,776,098</b>	<b>\$ 10,155,498</b>	<b>\$ 9,734,233</b>	<b>\$ 10,752,399</b>
To Increase Funds Available	3,005,075	2,348,801	-	410,467	-
<b>Total Uses</b>	<b>\$ 11,867,584</b>	<b>\$ 12,124,899</b>	<b>\$ 10,155,498</b>	<b>\$ 10,144,700</b>	<b>\$ 10,752,399</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 3,275,146</b>	<b>\$ 6,280,221</b>	<b>\$ 6,051,857</b>	<b>\$ 8,629,022</b>	<b>\$ 9,039,489</b>
Net Changes in Funds Available	3,005,075	2,348,801	(43,798)	410,467	(96,199)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 6,280,221</b>	<b>\$ 8,629,022</b>	<b>\$ 6,008,059</b>	<b>\$ 9,039,489</b>	<b>\$ 8,943,290</b>
<b>Components of Funds Available</b>					
Assigned for Golf	\$ 6,280,221	\$ 8,629,022	\$ 6,008,059	\$ 9,039,489	\$ 8,943,290

### 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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 12,124,899	\$ 10,144,700	\$ 10,656,200	\$ 10,868,961	\$ 11,079,799	\$ 11,290,645	\$ 11,501,499
Expenditures, Operating	9,176,098	9,159,233	9,952,399	10,282,817	10,583,035	10,297,735	10,566,096
Expenditures, Capital	600,000	575,000	800,000	800,000	1,370,000	2,100,000	2,110,000
<b>Surplus/(Deficit)</b>	<b>\$ 2,348,801</b>	<b>\$ 410,467</b>	<b>\$ (96,199)</b>	<b>\$ (213,856)</b>	<b>\$ (873,236)</b>	<b>\$ (1,107,090)</b>	<b>\$ (1,174,597)</b>
<b>Funds Available</b>							
Beginning	\$ 6,280,221	\$ 8,629,022	\$ 9,039,489	\$ 8,943,290	\$ 8,729,434	\$ 7,856,198	\$ 6,749,108
Year-End Inc./(Dec.)	2,348,801	410,467	(96,199)	(213,856)	(873,236)	(1,107,090)	(1,174,597)
<b>Ending Funds (Bud.)</b>	<b>\$ 8,629,022</b>	<b>\$ 9,039,489</b>	<b>\$ 8,943,290</b>	<b>\$ 8,729,434</b>	<b>\$ 7,856,198</b>	<b>\$ 6,749,108</b>	<b>\$ 5,574,511</b>

### Factors Affecting Revenue

The majority of revenue in any given year comes from greens fees and cart rental fees. These fees are included in the charges for services category. Revenues increased dramatically in 2020 and 2021 during the COVID-19 pandemic as people's interest in various forms of outdoor recreation peaked. While revenues remained high through 2022, golf program revenues are projected to decline from the high levels experienced during the 2020 to 2022 time period. The 2023 Projection is \$33,000 (0.3 percent) higher than the 2023 Original Budget, driven by higher projected investment income.

In 2024, revenues are expected to increase \$544,500 (5.4 percent) over the 2023 Original Budget, based on the assumption that: (1) some golf-related service fees are increased; and (2) public enthusiasm in golf will not match the peak that occurred in 2021 and 2022. Service fee revenues are projected to grow by approximately \$210,000 annually from 2025 through 2028. The projected increase in service fee revenue is somewhat offset by the discontinuation of the \$250,000 annual transfer from the Conservation Trust Fund into the Golf Courses Fund to allow the Golf Fund to cover its own capital projects.

### Factors Affecting Expenses

For 2023, projected expenses are lower than the 2023 Original Budget by \$421,300 (4.1 percent), related to projected decreases in spending on personal services and utilities.

For the 2024 budget, expenditures are \$596,900 (5.9 percent) higher than the 2023 Original Budget. Of this increase, \$254,300 relates to an increase in the cost of personal services and is driven by citywide pay and benefits increases. The 2024 budget also includes an increase of \$225,000 for capital construction projects at city golf courses.

### Ending Funds Available

The 2023 ending funds available are projected to be higher than the 2023 Original Budget by \$3.0 million. The 2023 Original Budget did not anticipate that golf revenues in 2022 would outperform the record high level of revenue in 2021, resulting in the Golf Courses Fund starting 2022 with \$2.6 million higher funds available than projected. Despite inflationary pressures on fund expenditures, funds available have grown over the last few years due to a surge of interest in golfing. However, as this surge dissipates somewhat, growth in spending is anticipated to be larger than growth in revenues, which will cause a gradual decline in funds available over the forecast period.

# Marijuana Tax Revenue Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Taxes	\$ 13,982,449	\$ 11,997,035	\$ 12,768,015	\$ 10,907,674	\$ 11,125,827
Intergovernmental	2,227,432	1,984,606	2,058,903	1,806,099	1,842,221
Investment income	132,064	243,765	100,000	390,000	197,000
Other Revenue	811	-	-	-	-
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 16,342,756</b>	<b>\$ 14,225,406</b>	<b>\$ 14,926,918</b>	<b>\$ 13,103,773</b>	<b>\$ 13,165,048</b>
<b>Transfers In (from other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,998</b>	<b>-</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 16,342,756</b>	<b>\$ 14,225,406</b>	<b>\$ 14,926,918</b>	<b>\$ 13,383,771</b>	<b>\$ 13,165,048</b>
From Decrease in Funds Available	-	-	5,212,397	6,284,760	1,174,162
<b>Total Sources</b>	<b>\$ 16,342,756</b>	<b>\$ 14,225,406</b>	<b>\$ 20,139,315</b>	<b>\$ 19,668,531</b>	<b>\$ 14,339,210</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 179,292	\$ 309,719	\$ 666,151	\$ 325,818	\$ 550,585
Supplies and Services	3,098,763	2,768,903	5,788,248	5,657,797	3,788,625
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 3,278,055</b>	<b>\$ 3,078,622</b>	<b>\$ 6,454,399</b>	<b>\$ 5,983,615</b>	<b>\$ 4,339,210</b>
<b>Transfers Out (to other funds)</b>	<b>8,245,291</b>	<b>9,986,732</b>	<b>13,684,916</b>	<b>13,684,916</b>	<b>10,000,000</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 11,523,346</b>	<b>\$ 13,065,354</b>	<b>\$ 20,139,315</b>	<b>\$ 19,668,531</b>	<b>\$ 14,339,210</b>
To Increase Funds Available	4,819,410	1,160,052	-	-	-
<b>Total Uses</b>	<b>\$ 16,342,756</b>	<b>\$ 14,225,406</b>	<b>\$ 20,139,315</b>	<b>\$ 19,668,531</b>	<b>\$ 14,339,210</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 5,249,878</b>	<b>\$ 10,069,288</b>	<b>\$ 11,225,572</b>	<b>\$ 11,229,340</b>	<b>\$ 4,944,580</b>
Net Changes in Funds Available	4,819,410	1,160,052	(5,212,397)	(6,284,760)	(1,174,162)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 10,069,288</b>	<b>\$ 11,229,340</b>	<b>\$ 6,013,175</b>	<b>\$ 4,944,580</b>	<b>\$ 3,770,418</b>
<b>Components of Funds Available</b>					
Committed for Youth Violence Prevention	\$ 1,669,570	\$ 2,619,187	\$ -	\$ 637,768	\$ -
Unassigned	\$ 8,399,718	\$ 8,610,153	6,013,175	4,306,812	3,770,418



**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, the city collects 10.0 percent of the 15.0 percent state special sales tax based on the sale of retail marijuana within the city's boundaries. The 0.25 percent sales tax dedicated to public safety is in the General Fund.

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 14,225,406	\$ 13,383,771	\$ 13,165,048	\$ 13,404,409	\$ 13,658,958	\$ 13,928,798	\$ 14,204,032
Expenditures	13,065,354	19,668,531	14,339,210	13,775,131	13,850,293	13,926,960	14,005,158
<b>Surplus/(Deficit)</b>	<b>\$ 1,160,052</b>	<b>\$ (6,284,760)</b>	<b>\$ (1,174,162)</b>	<b>\$ (370,722)</b>	<b>\$ (191,335)</b>	<b>\$ 1,838</b>	<b>\$ 198,874</b>
<b>Funds Available</b>							
Beginning	\$ 10,069,288	\$ 11,229,340	\$ 4,944,580	\$ 3,770,418	\$ 3,399,696	\$ 3,208,361	\$ 3,210,199
Year-End Inc./ (Dec.)	1,160,052	(6,284,760)	(1,174,162)	(370,722)	(191,335)	1,838	198,874
<b>Ending Funds (Bud.)</b>	<b>\$ 11,229,340</b>	<b>\$ 4,944,580</b>	<b>\$ 3,770,418</b>	<b>\$ 3,399,696</b>	<b>\$ 3,208,361</b>	<b>\$ 3,210,199</b>	<b>\$ 3,409,073</b>

**Factors Affecting Revenue**

In 2023, the Aurora retail marijuana industry is projected to generate \$1.8 million (12.2 percent) less than originally budgeted. A projected transfer into the fund of \$280,000 will offset some of the revenue shortfall in the Homelessness Program.

Demand for marijuana products increased sharply during the pandemic, causing prices to rise to levels not seen since 2016. The industry responded by increasing supply in the market. By July 2023, the average market rate had declined 59.2 percent from its pandemic peak and several Aurora-based cultivation facilities had closed. As a result, 2022 saw the first annual decline in marijuana tax revenues since the start of retail marijuana sales tax collections in 2014. Contrary to 2023 budget expectations, this decrease continued into 2023 and revenue has begun to stabilize at pre-pandemic levels.

Before transfers in, the 2024 revenue forecast is \$1.8 million (11.8 percent) lower than the 2023 Original Budget and \$61,300 (0.5 percent) higher than the 2023 projection. This forecast assumes slow growth in tax revenue collections, partially offset by a reduction in investment income as fund balances are spent down.

**Factors Affecting Expenditures**

Council-approved projects include ongoing appropriation of \$4.0 million to cover debt payments for the Central and

Southeast Recreation Centers and \$6.0 million to cover road and transportation projects. They are reflected in the \$10.0 million transfer out to other funds. At the 2023 budget workshop, Council decided to fund one-time amendments in the General Fund, Capital Projects Fund, and Designated Revenues Fund via transfers from the Marijuana Tax Revenue Fund, for an additional transfer out of \$3.7 million in 2023.

Before transfers, both the 2023 projection and the 2024 budget are lower than the 2023 Original Budget by \$470,800 and \$2.1 million respectively. These variances are mainly due to the accumulated funds available in the Youth Violence Prevention Program that are fully budgeted in 2023. However, only a portion of the budget will be spent in 2023, with the remainder reverting to funds available and being reappropriated in 2024. The decrease in marijuana tax revenue and the associated adjustments in Homelessness Program funding also contribute to the variance. Appendix 5 provides additional detail on this fund.

**Ending Funds Available**

Funds available are forecasted to decrease by \$6.3 million (56.0 percent) in 2023 due to the drawdown of Youth Violence Prevention Program fund balance and one-time Council amendments funded by a transfer out to other funds. This results in a fund balance of \$3.8 million by the end of 2024. Based on predicted spending and future collection patterns, funds available are projected to stabilize throughout the remaining forecast period.

# Open Space Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental	\$ 11,674,686	\$ 13,280,409	\$ 14,000,221	\$ 14,889,171	\$ 15,343,153
Investment Income	212,209	288,467	155,469	274,000	286,426
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 11,886,895</b>	<b>\$ 13,568,876</b>	<b>\$ 14,155,690</b>	<b>\$ 15,163,171</b>	<b>\$ 15,629,579</b>
<b>Transfers In (from other funds)</b>	-	-	-	-	-
<b>Total Sources Before Decrease in FA</b>	<b>\$ 11,886,895</b>	<b>\$ 13,568,876</b>	<b>\$ 14,155,690</b>	<b>\$ 15,163,171</b>	<b>\$ 15,629,579</b>
From Decrease in Funds Available	-	4,500,915	1,338,788	381,948	1,859,580
<b>Total Sources</b>	<b>\$ 11,886,895</b>	<b>\$ 18,069,791</b>	<b>\$ 15,494,478</b>	<b>\$ 15,545,119</b>	<b>\$ 17,489,159</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 3,501,414	\$ 3,682,705	\$ 5,079,186	\$ 4,872,986	\$ 5,373,658
Supplies & Services	715,827	770,612	680,216	946,677	776,304
Interfund Charges	96,358	106,160	138,928	138,928	139,697
Debt Related	1,124,250	1,123,533	1,124,500	1,124,500	1,124,500
Capital Related	2,048	146,739	136,500	126,880	-
Capital Projects (Continuing Appropriation)	2,118,517	12,240,042	8,335,148	8,335,148	10,075,000
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 7,558,414</b>	<b>\$ 18,069,791</b>	<b>\$ 15,494,478</b>	<b>\$ 15,545,119</b>	<b>\$ 17,489,159</b>
<b>Transfers Out (to other funds)</b>	-	-	-	-	-
<b>Total Uses Before Increase in FA</b>	<b>\$ 7,558,414</b>	<b>\$ 18,069,791</b>	<b>\$ 15,494,478</b>	<b>\$ 15,545,119</b>	<b>\$ 17,489,159</b>
To Increase Funds Available	4,328,481	-	-	-	-
<b>Total Uses</b>	<b>\$ 11,886,895</b>	<b>\$ 18,069,791</b>	<b>\$ 15,494,478</b>	<b>\$ 15,545,119</b>	<b>\$ 17,489,159</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 7,388,228</b>	<b>\$ 11,716,709</b>	<b>\$ 7,023,955</b>	<b>\$ 7,215,794</b>	<b>\$ 6,833,846</b>
Net Changes in Funds Available	4,328,481	(4,500,915)	(1,338,788)	(381,948)	(1,859,580)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 11,716,709</b>	<b>\$ 7,215,794</b>	<b>\$ 5,685,167</b>	<b>\$ 6,833,846</b>	<b>\$ 4,974,266</b>
<b>Components of Funds Available</b>					
Restricted for Open Space	\$ 11,716,709	\$ 7,215,794	\$ 5,685,167	\$ 6,833,846	\$ 4,974,266

**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 13,568,876	\$ 15,163,171	\$ 15,629,579	\$ 16,568,114	\$ 17,273,290	\$ 17,906,698	\$ 18,542,227
Expenditures, Operating	5,829,749	7,209,971	7,414,159	6,496,866	6,684,071	6,877,513	7,077,411
Expenditures, Capital	12,240,042	8,335,148	10,075,000	8,810,000	8,145,000	8,710,000	6,595,000
<b>Surplus/(Deficit)</b>	<b>\$ (4,500,915)</b>	<b>\$ (381,948)</b>	<b>\$ (1,859,580)</b>	<b>\$ 1,261,248</b>	<b>\$ 2,444,219</b>	<b>\$ 2,319,185</b>	<b>\$ 4,869,816</b>
<b>Funds Available</b>							
Beginning	\$ 11,716,709	\$ 7,215,794	\$ 6,833,846	\$ 4,974,266	\$ 6,235,514	\$ 8,679,733	\$ 10,998,918
Year-End Inc./(Dec.)	(4,500,915)	(381,948)	(1,859,580)	1,261,248	2,444,219	2,319,185	4,869,816
<b>Ending Funds (Bud.)</b>	<b>\$ 7,215,794</b>	<b>\$ 6,833,846</b>	<b>\$ 4,974,266</b>	<b>\$ 6,235,514</b>	<b>\$ 8,679,733</b>	<b>\$ 10,998,918</b>	<b>\$ 15,868,734</b>

**Factors Affecting Revenue**

The majority of the year-to-year variation in this fund is related to intergovernmental revenue tied to sales tax. The 2023 projection is \$1.0 million (7.1 percent) more than the 2023 Original Budget, due primarily to an increase in intergovernmental revenue, although city interest proceeds have increased as well. The 2024 projection includes a \$1.5 million (10.4 percent) increase, primarily associated with expected intergovernmental revenues in both Adams and Arapahoe Counties.

**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. For example, 2021 and 2022 show how dramatically capital spending can vary year to year. The department completed a system-wide park and recreation master plan in 2023, which informed future capital project priorities and related spending.

Capital is expected to hit \$8.3 million, before rising to nearly \$10.1 million in 2024, then decreasing to an average of \$8.1 million in the out-years. Significant capital projects in 2024 include Central Community Park, Plains Conservation Center Improvements, Highland Hollows Park, and Parks Small Projects. Significant

capital projects in the out-years include Buckley Quincy Park, Dome Park, Sportspark Improvements, Ballfield Renovation, Parks Small Projects, and irrigation projects.

Concerning operating expenditures, the \$50,600 (0.7 percent) variance between the 2023 Original Budget and the 2023 projection is due to higher than historic turnover resulting in vacancy savings, which offset an increase in supplies costs. The 2024 operating budget is \$254,800 (3.6 percent) higher than the 2023 original operating budget, due to pay and benefit increases and inflation-related mandated costs, being partially offset by one-time capital related funds going away. There is a 2.0 FTE net-zero adjustment related to a reorganization. The future operating expenditures are based on citywide assumptions for each expenditure stream.

**Ending Funds Available**

The use of funds available typically follows the capital plan. In years with relatively low capital spending, like 2021, funds available increase. In years with more capital spending, like 2022 through 2024, funds available decrease. Funds available are projected to drop to \$5.0 million through 2024, before climbing to \$15.9 million by 2028. The last year of the Sports Park debt service in 2024 contributes to the fund balance increases in 2025 through 2028.

# Parking and Mobility Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Charges for Services	\$ 26,527	\$ 33,930	\$ 17,000	\$ 34,000	\$ 34,000
Intergovernmental	104,336	106,422	108,551	108,551	110,721
Fines and Forfeitures	310,372	288,976	439,000	362,224	439,000
Other Revenue	-	372	-	14	-
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 441,235</b>	<b>\$ 429,700</b>	<b>\$ 564,551</b>	<b>\$ 504,789</b>	<b>\$ 583,721</b>
<b>Transfers In (from other funds)</b>	<b>451,867</b>	<b>609,074</b>	<b>779,956</b>	<b>887,434</b>	<b>779,956</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 893,102</b>	<b>\$ 1,038,774</b>	<b>\$ 1,344,507</b>	<b>\$ 1,392,223</b>	<b>\$ 1,363,677</b>
From Decrease in Funds Available	-	-	-	4,789	-
<b>Total Sources</b>	<b>\$ 893,102</b>	<b>\$ 1,038,774</b>	<b>\$ 1,344,507</b>	<b>\$ 1,397,012</b>	<b>\$ 1,363,677</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 332,034	\$ 374,051	\$ 311,105	\$ 369,934	\$ 408,228
Supplies and Services	550,639	601,964	902,474	895,263	903,074
Interfund Charges	10,429	37,054	30,928	39,028	52,375
Capital Related	-	20,916	100,000	92,787	-
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 893,102</b>	<b>\$ 1,033,985</b>	<b>\$ 1,344,507</b>	<b>\$ 1,397,012</b>	<b>\$ 1,363,677</b>
<b>Transfers Out (to other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 893,102</b>	<b>\$ 1,033,985</b>	<b>\$ 1,344,507</b>	<b>\$ 1,397,012</b>	<b>\$ 1,363,677</b>
To Increase Funds Available	-	4,789	-	-	-
<b>Total Uses</b>	<b>\$ 893,102</b>	<b>\$ 1,038,774</b>	<b>\$ 1,344,507</b>	<b>\$ 1,397,012</b>	<b>\$ 1,363,677</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,789</b>	<b>\$ -</b>
Net Changes in Funds Available	-	4,789	-	(4,789)	-
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ -</b>	<b>\$ 4,789</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 429,700	\$ 504,789	\$ 583,721	\$ 595,395	\$ 607,304	\$ 619,450	\$ 631,839
Transfers In	609,074	887,434	779,956	786,938	\$ 793,191	\$ 799,926	807,167
Expenditures	1,033,985	1,397,012	1,363,677	1,382,333	\$ 1,400,495	\$ 1,419,376	1,439,006
<b>Surplus/(Deficit)</b>	<b>\$ 4,789</b>	<b>\$ (4,789)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Funds Available</b>							
Beginning	\$ -	\$ 4,789	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./ (Dec.)	4,789	(4,789)	-	-	-	-	-
<b>Ending Funds (Bud.)</b>	<b>\$ 4,789</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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 was negatively impacted during the COVID-19 pandemic, and even though it has modestly improved, there is less reliance on parking options. In addition, rates for monthly passes and self-parking have been reduced as part of an intergovernmental agreement with RTD tied to garage utilization rates.

In 2023, even though citation revenue is lower due to vacancies in the enforcement division, 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, but is showing signs of modest recovery. Total revenues, excluding transfers in 2023 are projected to be \$59,800 (10.6 percent) less than the 2023 Original Budget.

By 2024, total revenue, excluding transfers will increase by \$19,200 (3.4 percent) from the 2023 Original Budget. This is primarily due to a modest increase in demand for parking. The intergovernmental revenue from RTD is projected to escalate annually at a rate of two percent to address annual increases in operations and maintenance expenses. The General Fund subsidy will be adjusted to maintain zero funds available.

**Factors Affecting Expenditures**

The Parking and Mobility Fund includes a vendor contract to provide turn-key professional parking management service focused on: off-street parking; on-street parking; parking permit issuance; parking enforcement; citation adjudication and administration (including hearing officers); meter operation; and a customer service portal. Enforcement staffing levels based on citizen responses and coverage expectations will affect the future growth of the expenditures.

In 2023, expenditures are projected to be over budget by \$52,500 (3.9 percent). This is primarily due to authorized overtime being utilized until contract staffing is brought to an appropriate level to cover customer service expectations. In 2024, expenditures will increase by \$19,200 (1.4 percent) compared to the 2023 Original Budget. This is primarily due an increase in base adjustments for salary, overtime, and fleet-related interfund charges, offset by the removal of one-time funding of two new enforcement vehicles in 2023.

**Ending Funds Available**

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

# Parks Development Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Investment Income	\$ 208,958	\$ 299,536	\$ 180,000	\$ 280,000	\$ 210,000
Other Revenues	3,423,407	5,116,009	3,200,000	3,200,000	2,800,000
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 3,632,365</b>	<b>\$ 5,415,545</b>	<b>\$ 3,380,000</b>	<b>\$ 3,480,000</b>	<b>\$ 3,010,000</b>
<b>Transfers In (from other funds)</b>	-	-	-	-	-
<b>Total Sources Before Decrease in FA</b>	<b>\$ 3,632,365</b>	<b>\$ 5,415,545</b>	<b>\$ 3,380,000</b>	<b>\$ 3,480,000</b>	<b>\$ 3,010,000</b>
From Decrease in Funds Available	-	-	1,816,082	1,653,824	-
<b>Total Sources</b>	<b>\$ 3,632,365</b>	<b>\$ 5,415,545</b>	<b>\$ 5,196,082</b>	<b>\$ 5,133,824</b>	<b>\$ 3,010,000</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ -	\$ -	\$ 97,258	\$ 35,000	\$ 237,442
Allocated Expenses	-	-	-	-	53,000
Supplies and Services	-	-	-	-	200
Capital Projects (Continuing Appropriation)	1,002,128	1,636,560	5,098,824	5,098,824	2,041,902
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 1,002,128</b>	<b>\$ 1,636,560</b>	<b>\$ 5,196,082</b>	<b>\$ 5,133,824</b>	<b>\$ 2,332,544</b>
<b>Transfers Out (to other funds)</b>	-	-	-	-	-
<b>Total Uses Before Increase in FA</b>	<b>\$ 1,002,128</b>	<b>\$ 1,636,560</b>	<b>\$ 5,196,082</b>	<b>\$ 5,133,824</b>	<b>\$ 2,332,544</b>
To Increase Funds Available	2,630,237	3,778,985	-	-	677,456
<b>Total Uses</b>	<b>\$ 3,632,365</b>	<b>\$ 5,415,545</b>	<b>\$ 5,196,082</b>	<b>\$ 5,133,824</b>	<b>\$ 3,010,000</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 14,530,514</b>	<b>\$ 17,160,751</b>	<b>\$ 18,724,191</b>	<b>\$ 20,939,736</b>	<b>\$ 19,285,912</b>
Net Changes in Funds Available	2,630,237	3,778,985	(1,816,082)	(1,653,824)	677,456
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 17,160,751</b>	<b>\$ 20,939,736</b>	<b>\$ 16,908,109</b>	<b>\$ 19,285,912</b>	<b>\$ 19,963,368</b>
<b>Components of Funds Available</b>					
Restricted for Parks Development	\$ 17,160,751	\$ 20,939,736	\$ 16,908,109	\$ 19,285,912	\$ 19,963,368

**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 5,415,545	\$ 3,480,000	\$ 3,010,000	\$ 2,416,300	\$ 2,418,463	\$ 2,420,648	\$ 2,422,854
Expenditures, Operating	-	35,000	290,642	301,388	311,026	320,973	331,238
Expenditures, Capital	1,636,560	5,098,824	2,041,902	1,458,660	56,486	4,000,000	-
<b>Surplus/(Deficit)</b>	<b>\$ 3,778,985</b>	<b>\$ (1,653,824)</b>	<b>\$ 677,456</b>	<b>\$ 656,252</b>	<b>\$ 2,050,950</b>	<b>\$ (1,900,325)</b>	<b>\$ 2,091,617</b>
<b>Funds Available</b>							
Beginning	\$ 17,160,751	\$ 20,939,736	\$ 19,285,912	\$ 19,963,368	\$ 20,619,620	\$ 22,670,570	\$ 20,770,245
Year-End Inc./(Dec.)	3,778,985	(1,653,824)	677,456	656,252	2,050,950	(1,900,325)	2,091,617
<b>Ending Funds (Bud.)</b>	<b>\$ 20,939,736</b>	<b>\$ 19,285,912</b>	<b>\$ 19,963,368</b>	<b>\$ 20,619,620</b>	<b>\$ 22,670,570</b>	<b>\$ 20,770,245</b>	<b>\$ 22,861,862</b>

**Factors Affecting Revenue**

Development revenue makes up the majority of revenue in any given year and tends to be sporadic, with 2022 as a prime example. In 2023, revenues are projected to increase \$100,000 over the 2023 Original Budget due to higher interest income. In 2024, revenue is expected to hit \$3.0 million before dropping in the out-years. Investment income is expected to stay relatively steady throughout the five-year plan.

In the 2024-2028 plan, Dome Park, Centre Hills Park, Lowry Park, Kalispell Park, and Community Park Development are the primary projects. The detailed schedule for the PDF projects is presented in Appendix 2.

On the operating side, two amendments are affecting the fund. The larger is an allocation of employee costs associated with a Development Review Fund balancing adjustment, including moving 1.0 FTE into the fund. A small amount of budget for citywide training is also added.

**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.

**Ending Funds Available**

For the years with significant capital projects, funds available are expected to decline, such as in 2023. In the years without significant capital expenditures, the build up of funds for large projects will increase the funds available. By 2028, funds available are projected to be \$22.9 million. As land is dedicated or acquired for future parks or the balance becomes significant enough for a specific park renovation that meets the restriction of the fund, the fund will be spent down.

Significant Capital Projects in 2023 include Red-tailed Hawk Park, Crestridge Park, Lowry Park, and Dome Park.

# Recreation Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental	\$ 329,486	\$ 282,984	\$ 185,000	\$ 345,000	\$ 185,000
Charges for Services	3,987,499	4,670,012	7,142,300	6,315,000	6,759,050
Investment Income	25,006	29,229	30,000	32,000	32,000
Other Revenues	42,502	73,854	76,000	73,000	81,000
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 4,384,493</b>	<b>\$ 5,056,079</b>	<b>\$ 7,433,300</b>	<b>\$ 6,765,000</b>	<b>\$ 7,057,050</b>
<b>Transfers In (from other funds)</b>	<b>6,428,952</b>	<b>7,540,953</b>	<b>8,349,782</b>	<b>8,349,782</b>	<b>9,019,991</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 10,813,445</b>	<b>\$ 12,597,032</b>	<b>\$ 15,783,082</b>	<b>\$ 15,114,782</b>	<b>\$ 16,077,041</b>
From Decrease in Funds Available	-	-	1,318,119	-	1,191,868
<b>Total Sources</b>	<b>\$ 10,813,445</b>	<b>\$ 12,597,032</b>	<b>\$ 17,101,201</b>	<b>\$ 15,114,782</b>	<b>\$ 17,268,909</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 7,598,151	\$ 8,657,720	\$ 12,838,568	\$ 10,298,753	\$ 12,975,244
Supplies & Services	1,257,173	2,113,164	2,528,719	2,183,238	2,615,112
Utilities	978,469	1,199,428	1,399,259	1,424,759	1,339,000
Interfund Charges	232,398	303,676	334,655	330,914	339,553
Capital Related	-	-	-	-	-
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 10,066,191</b>	<b>\$ 12,273,988</b>	<b>\$ 17,101,201</b>	<b>\$ 14,237,664</b>	<b>\$ 17,268,909</b>
<b>Transfers Out (to other funds)</b>	<b>13,753</b>	<b>13,753</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 10,079,944</b>	<b>\$ 12,287,741</b>	<b>\$ 17,101,201</b>	<b>\$ 14,237,664</b>	<b>\$ 17,268,909</b>
To Increase Funds Available	733,501	309,291	-	877,118	-
<b>Total Uses</b>	<b>\$ 10,813,445</b>	<b>\$ 12,597,032</b>	<b>\$ 17,101,201</b>	<b>\$ 15,114,782</b>	<b>\$ 17,268,909</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 2,046,308</b>	<b>\$ 2,779,809</b>	<b>\$ 4,035,846</b>	<b>\$ 3,089,100</b>	<b>\$ 3,966,218</b>
Net Changes in Funds Available	733,501	309,291	(1,318,119)	877,118	(1,191,868)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 2,779,809</b>	<b>\$ 3,089,100</b>	<b>\$ 2,717,727</b>	<b>\$ 3,966,218</b>	<b>\$ 2,774,350</b>
<b>Components of Funds Available</b>					
Assigned for Recreation Services	\$ 2,779,809	\$ 3,089,100	\$ 2,717,727	\$ 3,966,218	\$ 2,774,350



**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 5,056,079	\$ 6,765,000	\$ 7,057,050	\$ 7,481,960	\$ 7,817,999	\$ 8,316,140	\$ 8,885,064
Transfers In	7,540,953	8,349,782	9,019,991	9,335,691	9,662,440	10,000,625	10,350,647
Expenditures	12,287,741	14,237,664	17,268,909	17,796,976	18,344,302	18,911,602	19,499,621
<b>Surplus/(Deficit)</b>	<b>\$ 309,291</b>	<b>\$ 877,118</b>	<b>\$ (1,191,868)</b>	<b>\$ (979,325)</b>	<b>\$ (863,863)</b>	<b>\$ (594,837)</b>	<b>\$ (263,910)</b>
<b>Funds Available</b>							
Beginning	\$ 2,779,809	\$ 3,089,100	\$ 3,966,218	\$ 2,774,350	\$ 1,795,025	\$ 931,162	\$ 336,325
Year-End Inc./(Dec.)	309,291	877,118	(1,191,868)	(979,325)	(863,863)	(594,837)	(263,910)
<b>Ending Funds (Bud.)</b>	<b>\$ 3,089,100</b>	<b>\$ 3,966,218</b>	<b>\$ 2,774,350</b>	<b>\$ 1,795,025</b>	<b>\$ 931,162</b>	<b>\$ 336,325</b>	<b>\$ 72,415</b>

**Factors Affecting Revenue**

A return to normal levels of Recreation Fund facility and program usage was projected as part of both the 2022 and 2023 budgets, but that return is materializing slower than assumed. For 2023, total Recreation Fund revenue is projected to come in \$668,300 (4.2 percent) less than originally assumed. This reduction is attributable to a projected decline in revenue from external charges, specifically from a wide variety of fees, passes, and concessions.

For 2024, total sources are expected to increase \$294,000 (1.9 percent) compared to the 2023 Original Budget. This increase includes a \$670,200 (8.0 percent) transfer increase partially offset by a \$383,300 (5.4 percent) decrease in charges for service. Stronger growth in service fee revenue is expected in the out-years, as visitation levels return to pre-pandemic levels and as expected utilization of the recently opened Southeast Recreation Center is fully realized.

**Factors Affecting Expenditures**

Compared to the 2023 Original Budget, 2023 projected expenditures are down \$2.9 million (16.7 percent). The majority of the projected reduction in spending, or \$2.5 million, relates to personal services. Some of this is due to significantly high turnover, as well as difficulty in hiring for recreation positions, especially in the Aquatics and Centers/Fitness programs. In addition, supplies and services

are projected to be \$345,500 (13.7 percent) under the 2023 Original Budget based on cost cutting measures in every program to assist with fund balancing.

For 2024, expenditures are expected to be \$167,800 (1.0 percent) higher than the 2023 Original Budget. Personal services, up \$136,700 (1.1 percent), drive most of that increase. The personal services increase includes citywide pay and benefit increases. However, due to slower growing revenue projections, the appropriation for personal services also includes a \$1,000,000 vacancy savings target that will help keep spending in line with expected revenues. The vacancy savings target mostly offsets the pay and benefits increases, which is why spending is growing by such a small percentage.

**Ending Funds Available**

Funds available are projected to rise significantly in 2023, up \$1.2 million (45.9 percent), primarily associated with the under-spending on personal services mentioned previously. For 2024, funds available is projected to decline by \$1.2 million (43.9 percent) compared to the projected balance at the end of 2023. By 2028, funds available are projected to drop down to only \$72,400. However, as it has done in 2023 and previous years, the department will actively manage spending in accordance with revenues to maintain an appropriate funds available moving forward.

# Risk Management Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Charges for Services	\$ 12,736,245	\$ 13,990,972	\$ 15,236,651	\$ 15,236,651	\$ 18,520,391
Investment Income	216,630	244,544	216,630	420,188	420,188
Other Revenues	1,038,695	384,262	336,430	923,746	352,800
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 13,991,570</b>	<b>\$ 14,619,778</b>	<b>\$ 15,789,711</b>	<b>\$ 16,580,585</b>	<b>\$ 19,293,379</b>
<b>Transfers In (from other funds)</b>	<b>5,063,000</b>	<b>2,494,184</b>	<b>563,000</b>	<b>2,563,000</b>	<b>63,000</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ 19,054,570</b>	<b>\$ 17,113,962</b>	<b>\$ 16,352,711</b>	<b>\$ 19,143,585</b>	<b>\$ 19,356,379</b>
From Decrease in Funds Available	2,593,240	728,875	-	107,097	29,728
<b>Total Sources</b>	<b>\$ 21,647,810</b>	<b>\$ 17,842,837</b>	<b>\$ 16,352,711</b>	<b>\$ 19,250,682</b>	<b>\$ 19,386,107</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,055,617	\$ 1,201,433	\$ 1,370,930	\$ 1,292,423	\$ 1,473,431
Supplies & Services	20,580,483	16,628,503	14,929,205	17,944,292	17,888,399
Interfund Charges	11,710	12,901	13,967	13,967	16,977
Capital Related	-	-	7,300	-	7,300
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 21,647,810</b>	<b>\$ 17,842,837</b>	<b>\$ 16,321,402</b>	<b>\$ 19,250,682</b>	<b>\$ 19,386,107</b>
<b>Transfers Out (to other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ 21,647,810</b>	<b>\$ 17,842,837</b>	<b>\$ 16,321,402</b>	<b>\$ 19,250,682</b>	<b>\$ 19,386,107</b>
To Increase Funds Available	-	-	31,309	-	-
<b>Total Uses</b>	<b>\$ 21,647,810</b>	<b>\$ 17,842,837</b>	<b>\$ 16,352,711</b>	<b>\$ 19,250,682</b>	<b>\$ 19,386,107</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 6,012,557</b>	<b>\$ 3,419,317</b>	<b>\$ 3,002,717</b>	<b>\$ 2,690,442</b>	<b>\$ 2,583,345</b>
Net Changes in Funds Available	(2,593,240)	(728,875)	31,309	(107,097)	(29,728)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 3,419,317</b>	<b>\$ 2,690,442</b>	<b>\$ 3,034,026</b>	<b>\$ 2,583,345</b>	<b>\$ 2,553,617</b>
<b>Components of Funds Available</b>					
Assigned for Additional Claim Liability	\$ 3,165,869	\$ 2,384,194	\$ 2,676,578	\$ 2,224,297	\$ 2,141,769
Assigned for Firefighter Cardiac Program	253,448	306,248	357,448	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.

	2022 Actual	2023 Projection	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Long Range Outlook</b>							
Revenues	\$ 17,113,962	\$ 19,143,585	\$ 19,356,379	\$ 20,471,130	\$ 21,652,590	\$ 22,904,760	\$ 24,231,880
Expenditures	17,842,837	19,250,682	19,386,107	20,512,000	21,704,157	22,966,509	24,303,221
<b>Surplus/(Deficit)</b>	<b>\$ (728,875)</b>	<b>\$ (107,097)</b>	<b>\$ (29,728)</b>	<b>\$ (40,870)</b>	<b>\$ (51,567)</b>	<b>\$ (61,749)</b>	<b>\$ (71,341)</b>
<b>Funds Available</b>							
Beginning	\$ 3,419,317	\$ 2,690,442	\$ 2,583,345	\$ 2,553,617	\$ 2,512,747	\$ 2,461,180	\$ 2,399,431
Year-End Inc./.(Dec.)	(728,875)	(107,097)	(29,728)	(40,870)	(51,567)	(61,749)	(71,341)
<b>Ending Funds (Bud.)</b>	<b>\$ 2,690,442</b>	<b>\$ 2,583,345</b>	<b>\$ 2,553,617</b>	<b>\$ 2,512,747</b>	<b>\$ 2,461,180</b>	<b>\$ 2,399,431</b>	<b>\$ 2,328,090</b>

**Factors Affecting Revenue**

In 2023, revenues are projected to be \$2.8 million (17.1 percent) more than the 2023 Original Budget. The primary reason for this is a projected \$2.0 million increase in the General Fund transfer to the Risk Management Fund, which is needed to cover projected 2023 over-expenditures. The increase in 2023 revenues also reflects projected increases in insurance recoveries and interest income.

In 2024, internal charges to departments will increase by \$3.3 million (21.6 percent) to cover the increase in insurance premiums and claims as outlined below. These internal charges account for 95.7 percent of sources with approximately 77.4 percent charged to the General Fund.

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 2023 are projected to be \$2.9 million (17.9 percent) higher than the 2023 Original Budget due to increases in insurance premiums and claims. Public entity liability claims are projected to be \$2.0 million higher than budgeted, incurred but not reported (IBNR) claims are projected to be \$500,000 higher than budgeted, and risk insurance premiums are projected to be \$380,900 higher

than budgeted. These projected over-expenditures will be addressed as part of a Spring 2024 supplemental.

In 2024, expenditures are expected to be \$3.1 million (15.9 percent) higher than the 2023 Original Budget. Appropriations for public entity liability and IBNR claims will increase by \$1.0 million each. Additionally, insurance premiums will increase \$882,000 (20.8 percent).

In the out-years, charges for services 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. The preferred amount of funds available brings an additional level of confidence to the claims payable liability based on the annual actuarial report of the fund. At the end of 2020, the fund had a year-end balance of \$6.0 million. Due to significant increases in claims paid over recent years, the fund balance is projected to decline to \$2.6 million at the end of 2023.

In the five-year outlook, charges to departments are expected to increase by approximately 6.0 percent annually. Funds available are projected to remain around \$2.3 million to \$2.5 million throughout the five-year plan.

# Transportation Maintenance Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Proceeds from Borrowing	-	-	35,000,000	35,000,000	-
<b>Subtotal Revs Before Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000,000</b>	<b>\$ 35,000,000</b>	<b>\$ -</b>
<b>Transfers In (from other funds)</b>	<b>-</b>	<b>-</b>	<b>28,859,956</b>	<b>28,859,956</b>	<b>30,645,684</b>
<b>Total Sources Before Decrease in FA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,859,956</b>	<b>\$ 63,859,956</b>	<b>\$ 30,645,684</b>
From Decrease in Funds Available	-	-	-	-	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,859,956</b>	<b>\$ 63,859,956</b>	<b>\$ 30,645,684</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Capital Projects (Continuing Appropriations)	\$ -	\$ -	\$ 63,859,956	\$ 63,859,956	\$ 30,645,684
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,859,956</b>	<b>\$ 63,859,956</b>	<b>\$ 30,645,684</b>
<b>Transfers Out (to other funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Uses Before Increase in FA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,859,956</b>	<b>\$ 63,859,956</b>	<b>\$ 30,645,684</b>
To Increase Funds Available	-	-	-	-	-
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,859,956</b>	<b>\$ 63,859,956</b>	<b>\$ 30,645,684</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Changes in Funds Available	-	-	-	-	-
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Components of Funds Available</b>					
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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ -	\$ 63,859,956	\$ 30,645,684	\$ 31,289,713	\$ 33,819,992	\$ 34,496,392	\$ 36,221,210
Expenditures, Operating	-	-	-	-	-	-	-
Expenditures, Capital	-	63,859,956	30,645,684	31,289,713	33,819,992	34,496,392	36,221,210
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Funds Available</b>							
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	-	-	-	-	-	-	-
<b>Ending Funds (Bud.)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Factors Affecting Revenue**

Typically, this fund will receive a transfer from the General Fund equal to the amount of that year's expenditure needs. In 2023, an additional \$35 million was procured through the issuance of Certificates of Participation (COPs) being funded from the Capital Projects Fund in support of the Build Up Aurora plan.

**Ending Funds Available**

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

**Factors Affecting Expenditures**

In addition to the transportation maintenance projections moved from the Capital Projects Fund, the \$35 million from the COPs are budgeted in 2023. Starting in 2024, only the annual maintenance need is budgeted.

# Wastewater Fund Summary

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Utility Sales	\$ 65,848,746	\$ 69,934,669	\$ 74,194,950	\$ 74,584,660	\$ 78,363,566
Development Fees	6,977,776	7,764,032	9,169,342	6,650,000	8,985,268
Charges for Services	14,267,594	11,306,641	8,135,441	8,241,829	8,721,037
Investment Income	946,598	1,516,249	1,342,680	2,466,912	1,578,127
Other Revenues	2,180,286	1,867,715	1,408,798	1,899,681	1,508,972
Proceeds from Borrowing	60,283,084	-	45,000,000	45,469,805	71,050,000
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 150,504,084</b>	<b>\$ 92,389,306</b>	<b>\$ 139,251,211</b>	<b>\$ 139,312,887</b>	<b>\$ 170,206,970</b>
<b>Transfers In (from other funds)</b>	-	-	-	-	-
<b>Total Sources Before Decrease in FA</b>	<b>\$ 150,504,084</b>	<b>\$ 92,389,306</b>	<b>\$ 139,251,211</b>	<b>\$ 139,312,887</b>	<b>\$ 170,206,970</b>
From Decrease in Funds Available	8,895,469	23,052,523	-	-	-
<b>Total Sources</b>	<b>\$ 159,399,553</b>	<b>\$ 115,441,829</b>	<b>\$ 139,251,211</b>	<b>\$ 139,312,887</b>	<b>\$ 170,206,970</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 14,852,561	\$ 15,223,307	\$ 17,551,948	\$ 15,796,412	\$ 19,418,148
Allocated Expenses	3,320,890	3,890,289	4,203,346	4,077,683	4,677,409
Supplies & Services	4,461,351	3,999,667	6,455,115	4,901,195	6,615,123
Utilities	31,454,860	32,215,440	33,123,170	33,264,370	34,008,650
Interfund Charges	1,014,616	1,123,120	1,508,854	1,185,042	1,424,389
Debt Related	22,430,826	8,501,698	8,505,467	10,611,267	10,380,527
Capital Related	2,215,601	2,673,308	2,879,128	2,299,347	2,787,928
Capital Projects (Continuing Appropriation)	79,648,848	47,815,000	45,724,738	45,724,738	75,139,690
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 159,399,553</b>	<b>\$ 115,441,829</b>	<b>\$ 119,951,766</b>	<b>\$ 117,860,054</b>	<b>\$ 154,451,864</b>
<b>Transfers Out (to other funds)</b>	-	-	-	-	-
<b>Total Uses Before Increase in FA</b>	<b>\$ 159,399,553</b>	<b>\$ 115,441,829</b>	<b>\$ 119,951,766</b>	<b>\$ 117,860,054</b>	<b>\$ 154,451,864</b>
To Increase Funds Available	-	-	19,299,445	21,452,833	15,755,106
<b>Total Uses</b>	<b>\$ 159,399,553</b>	<b>\$ 115,441,829</b>	<b>\$ 139,251,211</b>	<b>\$ 139,312,887</b>	<b>\$ 170,206,970</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 39,168,484</b>	<b>\$ 30,273,015</b>	<b>\$ 5,528,946</b>	<b>\$ 7,220,492</b>	<b>\$ 28,673,325</b>
Net Changes in Funds Available	(8,895,469)	(23,052,523)	19,299,445	21,452,833	15,755,106
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 30,273,015</b>	<b>\$ 7,220,492</b>	<b>\$ 24,828,391</b>	<b>\$ 28,673,325</b>	<b>\$ 44,428,431</b>
<b>Components of Funds Available</b>					
Assigned to Wastewater Operations	\$ 30,273,015	\$ 7,220,492	\$ 24,828,391	\$ 28,673,325	\$ 44,428,431

**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$92,389,306	\$ 93,843,082	\$ 99,156,970	\$ 97,554,736	\$ 102,490,597	\$ 107,011,114	\$ 112,414,330
Proceeds From Borrowing	-	45,469,805	71,050,000	-	40,000,000	-	-
Expenditures - Operating	67,626,829	72,135,316	79,312,174	80,955,256	84,182,146	86,606,940	89,065,875
Expenditures - Capital	47,815,000	45,724,738	75,139,690	45,382,650	34,645,116	26,833,973	43,728,203
<b>Surplus/(Deficit)</b>	<b>\$ (23,052,523)</b>	<b>\$ 21,452,833</b>	<b>\$ 15,755,106</b>	<b>\$ (28,783,171)</b>	<b>\$ 23,663,335</b>	<b>\$ (6,429,798)</b>	<b>\$ (20,379,747)</b>
<b>Funds Available</b>							
Beginning	\$ 30,273,015	\$ 7,220,492	\$ 28,673,325	\$ 44,428,431	\$ 15,645,260	\$ 39,308,595	\$ 32,878,796
Year-End Inc./(Dec.)	(23,052,523)	21,452,833	15,755,106	(28,783,171)	23,663,335	(6,429,798)	(20,379,747)
<b>Ending Funds (Bud.)</b>	<b>\$ 7,220,492</b>	<b>\$ 28,673,325</b>	<b>\$ 44,428,431</b>	<b>\$ 15,645,260</b>	<b>\$ 39,308,595</b>	<b>\$ 32,878,796</b>	<b>\$ 12,499,049</b>

**Factors Affecting Revenue**

Revenue is comprised primarily of utility sales, development fees, and other charges for services. The 2023 projected revenues include a debt issuance of \$45.5 million. Total Wastewater Fund revenues are expected to come in slightly higher than originally budgeted.

The 2024 Adopted budget is \$31.0 million (22.2 percent) higher than the 2023 Original Budget, due primarily to a \$26.1 million increase in borrowing. Planned rate increases include 5.0 percent in Sewer and 3.5 percent in Stormwater. Sewer connection fees are projected to increase 6.3 percent and no increase in stormwater development fees is projected. Development fee revenues are expected to increase in 2024 based on population and growth assumptions.

Annual forecasts through 2028 are based on an historical average customer growth prepared by Aurora Water staff. The long-range outlook includes an annual rate increase of 5.0 percent for sanitary sewer and 3.5 percent increase for stormwater in 2025 and 2027. Sewer and stormwater connection fees are projected to have inflationary increases of 4.0 percent from 2024 through 2028. The amount of actual future rate and fee increases, if any, is impacted by multiple factors and will be determined in future budgets.

**Factors Affecting Expenditures**

Expenses in the Wastewater Fund can vary greatly, mainly due to changes in sanitary sewer treatment charges from Metro Water Recovery (Metro) and timing of capital projects. The 2023 projected operating expenses, which excludes capital projects, are projected to be \$2.1 million (2.8 percent) lower than the 2023 Original Budget

primarily due to vacancy savings and lower than anticipated supplies and services expenses, offset by the 2023 interest payment for the First Lien Sewer Revenue Bonds, Series 2023. The 2024 operating budget is \$5.1 million (6.9 percent) higher than the 2023 Original Budget, due primarily to personal services increases. Utilities and debt services are also drivers of the increase.

Capital spending is expected to increase to \$75.1 million in 2024 before settling into an average of \$37.6 million annually in the out-years. Major capital projects funded in 2024 through 2028 include new infrastructure construction, maintenance and repair to ensure properly maintained systems, and new projects for maintaining current infrastructure and growth. Significant projects include Senac Creek Interceptor (\$45.7 million), Westerly Creek (\$26.3 million), New Sewer Line Construction (\$26.0 million).

The long-range outlook in operating expenses are primarily driven by increases in debt-related costs and salary increases. Long-range capital planning is undertaken to ensure the sewer and stormwater systems have adequate capacity to address future needs and ensure reliable services for Aurora's customers.

**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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>SOURCES OF FUNDS</b>					
<b>Revenues</b>					
Utility Sales	\$ 130,507,527	\$ 138,869,195	\$ 143,214,055	\$ 138,730,859	\$ 152,139,582
Development Fees	57,401,194	60,718,289	54,455,696	32,000,000	41,482,923
Charges for Services	2,878,718	4,227,386	4,002,140	2,110,250	1,716,847
Investment Income	2,244,090	3,296,662	2,953,044	3,715,838	2,015,700
Other Revenues	20,325,265	5,628,428	2,571,585	4,097,892	4,093,557
Proceeds from Borrowing	387,990,000	-	-	-	400,000,000
<b>Subtotal Revs Before Transfers In</b>	<b>\$ 601,346,794</b>	<b>\$ 212,739,960</b>	<b>\$ 207,196,520</b>	<b>\$ 180,654,839</b>	<b>\$ 601,448,609</b>
<b>Transfers In (from other funds)</b>	-	-	-	-	-
<b>Total Sources Before Decrease in FA</b>	<b>\$ 601,346,794</b>	<b>\$ 212,739,960</b>	<b>\$ 207,196,520</b>	<b>\$ 180,654,839</b>	<b>\$ 601,448,609</b>
From Decrease in Funds Available	-	21,000,685	68,174,737	62,545,257	-
<b>Total Sources</b>	<b>\$ 601,346,794</b>	<b>\$ 233,740,645</b>	<b>\$ 275,371,257</b>	<b>\$ 243,200,096</b>	<b>\$ 601,448,609</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
Personal Services	\$ 30,938,557	\$ 33,006,212	\$ 36,941,053	\$ 34,097,195	\$ 39,277,991
Allocated Expenses	5,097,458	6,226,711	5,808,514	5,985,130	6,847,308
Supplies & Services	21,985,630	26,099,774	27,227,541	22,875,796	30,588,683
Utilities	8,440,193	9,989,823	12,577,362	20,084,406	20,565,720
Interfund Charges	2,315,101	2,525,981	2,953,343	2,872,151	3,372,719
Debt Related	289,431,203	27,280,035	28,648,657	28,648,657	28,648,881
Capital Related	1,115,122	2,306,034	2,490,834	3,462,808	2,278,444
Capital Projects (Continuing Appropriation)	178,432,852	126,306,075	158,723,953	125,173,953	247,940,057
<b>Subtotal Exps Before Transfers Out</b>	<b>\$ 537,756,116</b>	<b>\$ 233,740,645</b>	<b>\$ 275,371,257</b>	<b>\$ 243,200,096</b>	<b>\$ 379,519,803</b>
<b>Transfers Out (to other funds)</b>	-	-	-	-	-
<b>Total Uses Before Increase in FA</b>	<b>\$ 537,756,116</b>	<b>\$ 233,740,645</b>	<b>\$ 275,371,257</b>	<b>\$ 243,200,096</b>	<b>\$ 379,519,803</b>
To Increase Funds Available	63,590,678	-	-	-	221,928,806
<b>Total Uses</b>	<b>\$ 601,346,794</b>	<b>\$ 233,740,645</b>	<b>\$ 275,371,257</b>	<b>\$ 243,200,096</b>	<b>\$ 601,448,609</b>
<b>FUNDS AVAILABLE</b>					
<b>Beginning Funds Available</b>	<b>\$ 20,072,827</b>	<b>\$ 83,663,505</b>	<b>\$ 68,710,450</b>	<b>\$ 62,662,820</b>	<b>\$ 117,563</b>
Net Changes in Funds Available	63,590,678	(21,000,685)	(68,174,737)	(62,545,257)	221,928,806
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 83,663,505</b>	<b>\$ 62,662,820</b>	<b>\$ 535,713</b>	<b>\$ 117,563</b>	<b>\$ 222,046,369</b>
<b>Components of Funds Available</b>					
Assigned to Water Operations	\$ 83,663,505	\$ 62,662,820	\$ 535,713	\$ 117,563	\$ 222,046,369



**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.

	<b>2022</b> Actual	<b>2023</b> Projection	<b>2024</b> Adopted	<b>2025</b> Projected	<b>2026</b> Projected	<b>2027</b> Projected	<b>2028</b> Projected
<b>Long Range Outlook</b>							
Revenues	\$ 212,739,960	\$ 180,654,839	\$ 201,448,609	\$ 216,706,048	\$ 235,377,164	\$ 252,773,872	\$ 261,516,393
Proceeds From Borrowing	-	-	400,000,000	-	400,000,000	-	200,000,000
Expenditures - Operating	107,434,570	118,026,143	131,579,746	153,454,376	156,121,179	170,456,668	172,771,216
Expenditures - Capital	126,306,075	125,173,953	247,940,057	225,547,623	301,427,610	243,087,650	206,176,458
<b>Surplus/(Deficit)</b>	<b>\$ (21,000,685)</b>	<b>\$ (62,545,257)</b>	<b>\$ 221,928,806</b>	<b>\$ (162,295,951)</b>	<b>\$ 177,828,375</b>	<b>\$ (160,770,446)</b>	<b>\$ 82,568,719</b>
<b>Funds Available</b>							
Beginning	\$ 83,663,505	\$ 62,662,820	\$ 117,563	\$ 222,046,369	\$ 59,750,418	\$ 237,578,793	\$ 76,808,347
Year-End Inc./(Dec.)	(21,000,685)	(62,545,257)	221,928,806	(162,295,951)	177,828,375	(160,770,446)	82,568,719
<b>Ending Funds (Bud.)</b>	<b>\$ 62,662,820</b>	<b>\$ 117,563</b>	<b>\$ 222,046,369</b>	<b>\$ 59,750,418</b>	<b>\$ 237,578,793</b>	<b>\$ 76,808,347</b>	<b>\$ 159,377,066</b>

**Factors Affecting Revenue**

Revenue is comprised primarily of utility sales and development fees. The 2023 revenue projections are \$26.5 million (12.8 percent) below the budgeted revenues for the year. Lower utility sales is primarily due to a very wet spring causing a decrease in water usage. Development fees are lower than usual after record high years in 2021 and 2022.

In 2024, total revenues are expected to be \$394.3 million higher than the 2023 Original Budget, due almost completely to a \$400 million debt issuance. A proposed rate increase of 5.0 percent and development fee increases are also built into the 2024 revenue.

Annual forecasts through 2028 are based on an historical average customer growth prepared by Aurora Water staff, average temperature, and precipitation projections. The long-range outlook includes annual water rate increases of 5.0 percent from 2024 through 2028. Debt financing is projected in 2024, 2026, and 2028 to finance Wild Horse Reservoir and other infrastructure projects.

**Factors Affecting Expenses**

Expenses in the Water Fund vary from year to year, mainly due to the timing of capital projects. The 2023 operating expenses, which exclude capital projects, are projected to be higher than the 2023 Original Budget by \$1.4 million (1.2 percent), primarily the result of a \$7.5 million (59.7 percent) increase in utilities associated with the Pueblo Water Lease Agreements, mostly offset by personal services vacancy savings and supplies and services savings. Operating expenses for 2024 will increase \$14.9 million (12.8 percent) compared to the 2023 Original Budget, primarily due to pay and benefit

increases in personal services of \$2.3 million (6.3 percent), supplies and services increases of \$3.4 million (12.3 percent) primarily associated with increased Inter-governmental Agreement (IGA) payments, and the ongoing nature of the aforementioned lease agreement in utilities.

The 2023 capital projection is \$33.6 million (21.1 percent) lower than the Original Budget due to realignment of project timelines, reduced spending related to changes in the timing of agreements, and supply chain delays. Major capital projects funded in 2024 through 2028 include new infrastructure, maintenance, and repair to ensure properly maintained systems, and new projects for maintaining current infrastructure and growth. Capital projects initially have limited details and design features. Costs are subject to change as more information becomes available. Significant projects include Wild Horse Reservoir (\$401.3 million preparation and initial construction), Improvements to Water Treatment Facilities (\$187.6 million), Transmission & Distribution (\$164.1 million) and Water Rights Acquisition (\$130.0 million).

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 Treatment facilities.

**Ending Funds Available**

Funds available will fluctuate from 2023 to 2028 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.





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City of Aurora, Colorado

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**2024 Operating and Capital  
Improvement Budget**

**DEPARTMENT  
OPERATING BUDGETS**



## 2024 Department Operating Budgets Overview

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

- A summary of programs including all funding sources and a brief description of services;
- A department summary of FTE and expenditures;
- A budget summary for each major type of expenditure;
- A budget narrative of factors influencing the department's budget;
- A listing of base budget adjustments;
- A summary of operating budget amendment requests, including amendments added by Council at the September 30, 2023 Budget Workshop;
- An operating expenditure summary for each fund in the department;
- A staffing summary for each fund in the department; and
- A program description with expenditures by fund, expenditures by type, and staffing for each program in the department. Inactive programs are not displayed.

Data for the years 2021 through 2024 are presented for the operating budget. The 2021 through 2022 data represent actual expenditures reconciled to the city's Annual Comprehensive Financial Report, with minor variances due to rounding.

The 2023 original data represents the original Adopted Budget that was adopted by City Council in the fall of 2022. The 2023 projection data represents a projection of year-end expenditures. The 2024 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 for maintaining service levels from the prior year. Examples of base budget adjustments include increases for costs, such as increased fuel costs and increased insurance costs. Due to the large quantity and relative significance of base budgets, the Base Budget Adjustments section summarizes base budget adjustments into several categories listed and described below:

- **One-Time Removals.** Adjustments for items placed in or removed from the prior-year 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.

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 2024 operating budget. Details on how the funding is used are included by program in the program section.

# Aurora Water

## PROGRAM SUMMARY

<p><b>Administration</b></p> <hr/> <p>\$659,544                      2 FTE</p> <p>*Provide executive management direction and control for Aurora Water</p>	<p><b>Debt Service</b></p> <hr/> <p>\$39,027,228                      0 FTE</p> <p>*Fund debt service payments for the Water and Wastewater funds</p>	<p><b>Environmental Services</b></p> <hr/> <p>\$7,113,065                      26 FTE</p> <p>*Conduct environmental inspections, and provide water and wastewater compliance assistance</p>
<p><b>Financial Administration</b></p> <hr/> <p>\$68,248,272                      26 FTE</p> <p>*Provide administrative, financial, and business analysis support for Aurora Water operations and capital improvement program</p>	<p><b>Internal &amp; External Relations</b></p> <hr/> <p>\$6,120,146                      34 FTE</p> <p>*Provides customer service, public and community relations and intergovernmental relations services for department</p>	<p><b>Operations &amp; Maintenance</b></p> <hr/> <p>\$26,212,593                      148 FTE</p> <p>*Operation and maintenance of water delivery system and sanitary sewer and storm drainage collection systems</p>
<p><b>Planning &amp; Engineering Services</b></p> <hr/> <p>\$13,110,936                      77 FTE</p> <p>*Provide infrastructure planning, engineering review, capital project delivery, inspections, and technology administration</p>	<p><b>Support Services</b></p> <hr/> <p>\$12,733,537                      87 FTE</p> <p>*Provide high quality, efficient, and cost-effective services to internal and external customers, and support operational activities</p>	<p><b>Treatment</b></p> <hr/> <p>\$18,468,276                      76 FTE</p> <p>*Provide treated water, reuse water treatment services, and operation and maintenance of raw water supply systems</p>
<p><b>Water Supply &amp; Demand</b></p> <hr/> <p>\$19,987,415                      33 FTE</p> <p>*Manage the planning, acquisition, permitting, and use of the city's water supplies</p>		

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	473.00	489.00	504.00	509.00	509.00
<b>EXPENDITURES</b>	436,737,121	175,443,693	191,069,501	192,341,357	211,681,012

# 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	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	473.00	489.00	504.00	509.00	509.00
Personal Services	45,414,985	47,959,212	54,698,245	50,968,924	59,599,086
Allocated Expenses	8,418,348	10,116,999	10,011,860	10,062,813	11,524,717
Supplies and Services	24,486,266	30,752,042	33,672,581	28,881,572	37,089,951
Utilities	39,895,053	42,205,262	45,700,532	53,348,776	54,574,370
Interfund Charges	3,329,717	3,649,101	4,462,197	4,057,193	4,797,108
Debt Related	311,862,029	35,781,733	37,154,124	39,259,924	39,029,408
Capital Related	3,330,723	4,979,344	5,369,962	5,762,155	5,066,372
<b>Expenditures Total</b>	<b>\$436,737,121</b>	<b>\$175,443,693</b>	<b>\$191,069,501</b>	<b>\$192,341,357</b>	<b>\$211,681,012</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Aurora Water Department 2023 projection is \$1.3 million (0.7 percent) over the 2023 Original Budget across all funds, but with significant variation between funds. The Wastewater Fund is projecting \$2.0 million in savings, primarily from \$1.7 million (9.5 percent) in personal services savings and \$1.5 million (24.0 percent) in supplies and services savings, especially in professional services.

The Water Fund is projected to be \$1.6 million (1.4 percent) over the 2023 Original Budget, with \$2.7 million (7.3 percent) in personal services savings and \$4.3 million (15.8 percent) in supplies and services savings partially offsetting a \$7.5 million (59.7 percent) increase in utilities costs associated with purchased water storage. A supplemental will be necessary for this. The 2023 budget marks the first time Aurora Water had a budget in the Development Review Fund with the movement of the drainage review team from Public Works in the 2023 Spring Supplemental. This supplemental included 5.0 FTE. Even with this supplemental, Aurora Water is projected to be \$1.0 million over budget due to additional Storm Program-related engineering services professional services. A supplemental will be necessary for this.

### 2024 Department Budget Variance

The Aurora Water Department 2024 budget is \$20.6 million (10.8 percent) higher than the 2023 Original Budget, due totally to base adjustments, with most of that occurring in mandated costs. The primary driver of the \$16.2 million increase in mandated costs is associated with utilities and supplies costs in the Water Fund driven by purchased water storage and intergovernmental agreement payments. A compensation increase of \$4.2 million based on the citywide assumptions for pay and benefit increases are also found in base adjustments.

There is a net-zero amendment in Aurora Water for 2024 moving a net 3.6 FTE and operating budgets from the Water Fund to the Wastewater Fund. Details behind this amendment can be found in the Budget Amendment Request section.



# Aurora Water

## BASE ADJUSTMENTS

Base Adjustments	2024
Prior Year One Times	-1,995,610
Mid Year Modifications	724,647
Compensation Adjustments	4,176,194
Mandated Costs	16,193,423
Other Adjustments	1,512,857
<b>Total Base Adjustments</b>	<b>\$20,611,511</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024					
	Wastewater Fund		Water Fund		Total	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
2024 Technical Adjustment: Reallocated Net of 3.6 FTE and Operating Budgets Between Funds (Water/Wastewater)	3.60	672,335	-3.60	-672,335	0.00	0
Program affected: Internal & External Relations Strategic Outcome: Well-Managed Duration: Ongoing This technical adjustment will reallocate a net of 3.6 FTE between the Water and Wastewater Funds as part of a re-organizational decision to better meet identified operational needs of the department. Aurora Water is realigning the outreach and communications functions to allow the customer service functions that water billing currently encompasses to work along with the public relations team. This new group will also bring in the utility’s intergovernmental affairs functions to create new Internal and External Relations Division.						
<b>New Appropriation Total</b>	<b>3.60</b>	<b>672,335</b>	<b>-3.60</b>	<b>-672,335</b>	<b>0.00</b>	<b>0</b>
<b>Amendment Request Total</b>	<b>3.60</b>	<b>672,335</b>	<b>-3.60</b>	<b>-672,335</b>	<b>0.00</b>	<b>0</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Development Review Fund	0	747,998	334,289	2,116,449	1,144,792
General Fund	0	459,089	637,894	489,563	617,999
Wastewater Fund	79,675,453	67,440,952	74,122,629	72,135,316	79,157,439
Water Fund	357,061,668	106,795,654	115,974,689	117,600,029	130,760,782
<b>Expenditures Total</b>	<b>\$436,737,121</b>	<b>\$175,443,693</b>	<b>\$191,069,501</b>	<b>\$192,341,357</b>	<b>\$211,681,012</b>

# Aurora Water

**STAFFING SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Development Review Fund	0.00	0.00	3.00	8.00	8.00
General Fund	0.00	4.00	7.00	7.00	7.00
Wastewater Fund	155.83	160.48	164.38	164.38	167.98
Water Fund	317.17	324.52	329.62	329.62	326.02
<b>Staffing Total</b>	<b>473.00</b>	<b>489.00</b>	<b>504.00</b>	<b>509.00</b>	<b>509.00</b>

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
Wastewater Fund	195,717	223,915	236,923	210,908	262,046
Water Fund	295,257	337,613	355,615	318,117	397,498
<b>Expenditures Total</b>	<b>\$490,974</b>	<b>\$561,528</b>	<b>\$592,538</b>	<b>\$529,025</b>	<b>\$659,544</b>
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	408,532	482,341	457,388	510,328	523,578
Supplies and Services	78,022	74,042	129,803	13,246	129,803
Interfund Charges	4,420	5,145	5,347	5,451	6,163
<b>Expenditures Total</b>	<b>\$490,974</b>	<b>\$561,528</b>	<b>\$592,538</b>	<b>\$529,025</b>	<b>\$659,544</b>
<b>STAFFING SUMMARY</b>					
Wastewater Fund	0.80	0.80	0.80	0.80	0.80
Water Fund	1.20	1.20	1.20	1.20	1.20
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

### Debt Service

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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
Wastewater Fund	6,440,283	8,530,469	8,505,467	10,613,667	10,380,527
Water Fund	24,223,876	27,211,752	28,646,477	28,648,950	28,646,701
<b>Expenditures Total</b>	<b>\$30,664,159</b>	<b>\$35,742,221</b>	<b>\$37,151,944</b>	<b>\$39,262,617</b>	<b>\$39,027,228</b>

# Aurora Water

**PROGRAM DETAIL**

**Debt Service**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	20,607	64,688	0	4,873	0
Debt Related	30,643,552	35,677,533	37,151,944	39,257,744	39,027,228
<b>Expenditures Total</b>	<b>\$30,664,159</b>	<b>\$35,742,221</b>	<b>\$37,151,944</b>	<b>\$39,262,617</b>	<b>\$39,027,228</b>

**Environmental Services**

This program provides support for other programs including analyzing data, conducting regulatory reviews, performing internal assessments and assisting with regulatory compliance and environmental permitting to ensure water, wastewater and stormwater programs meet applicable federal, state and local regulatory requirements. It conducts multi-disciplinary environmental inspections to ensure compliance with applicable federal, state and local regulatory requirements and programs. Furthermore, the program collects water quality samples and performs a variety of analyses to provide qualitative and quantitative data for use in operational decisions. In 2024, 3.0 FTE moved from Environmental Services to Operations & Maintenance.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	1,643,289	1,701,221	2,360,183	1,890,500	2,221,661
Water Fund	1,552,669	1,836,826	5,110,216	2,251,109	4,891,404
<b>Expenditures Total</b>	<b>\$3,195,958</b>	<b>\$3,538,047</b>	<b>\$7,470,399</b>	<b>\$4,141,609</b>	<b>\$7,113,065</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,607,903	2,582,767	3,284,118	2,929,359	3,074,293
Supplies and Services	559,446	685,362	3,898,579	750,889	3,905,154
Interfund Charges	22,263	24,244	37,702	31,419	33,618
Capital Related	6,346	245,674	250,000	429,942	100,000
<b>Expenditures Total</b>	<b>\$3,195,958</b>	<b>\$3,538,047</b>	<b>\$7,470,399</b>	<b>\$4,141,609</b>	<b>\$7,113,065</b>

<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	14.12	14.62	16.12	16.12	14.62
Water Fund	11.38	11.88	12.88	12.88	11.38
<b>Staffing Total</b>	<b>25.50</b>	<b>26.50</b>	<b>29.00</b>	<b>29.00</b>	<b>26.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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	0	0

# Aurora Water

**PROGRAM DETAIL**

**Financial Administration**

The Financial Administration Division provides administrative, business system, and financial support for Aurora Water. Primary duties include administration, 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. In 2024, there is a net decrease of 22.4 FTE as a result of personnel realignments within the Water Department.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	54,134,235	39,401,053	42,342,143	40,921,645	42,838,074
Water Fund	279,304,903	16,791,794	17,763,678	24,921,170	25,410,198
<b>Expenditures Total</b>	<b>\$333,439,138</b>	<b>\$56,192,847</b>	<b>\$60,105,821</b>	<b>\$65,842,815</b>	<b>\$68,248,272</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,157,059	3,477,445	4,132,199	4,347,110	2,196,005
Allocated Expenses	8,267,117	9,963,972	9,654,333	9,574,087	10,994,424
Supplies and Services	4,653,939	5,304,988	4,644,878	5,210,323	2,564,349
Utilities	33,076,850	33,988,496	35,406,164	43,079,305	45,144,522
Interfund Charges	1,924,443	2,119,176	2,294,949	2,294,324	2,789,264
Debt Related	281,218,477	2,300	2,180	2,180	2,180
Capital Related	1,141,253	1,336,470	3,971,118	1,335,486	4,557,528
<b>Expenditures Total</b>	<b>\$333,439,138</b>	<b>\$56,192,847</b>	<b>\$60,105,821</b>	<b>\$65,842,815</b>	<b>\$68,248,272</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	13.00	14.30	17.80	17.80	10.40
Water Fund	23.00	25.70	30.60	30.60	15.60
<b>Staffing Total</b>	<b>36.00</b>	<b>40.00</b>	<b>48.40</b>	<b>48.40</b>	<b>26.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
85% of all invoices entered and paid within 30 days of invoice date	94%	90%	85%	88%	85%

**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, and community relations outreach. Oversees utility intergovernmental relations roles, including local, county, state, and federal legislative activities. In 2024, there is a net increase of 20.0 FTE as a result of personnel realignments within the Water Department.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	459,089	637,894	489,563	617,999
Wastewater Fund	0	0	0	0	1,892,643
Water Fund	973,388	1,053,180	1,208,536	1,192,163	3,609,504
<b>Expenditures Total</b>	<b>\$973,388</b>	<b>\$1,512,269</b>	<b>\$1,846,430</b>	<b>\$1,681,726</b>	<b>\$6,120,146</b>

# Aurora Water

**PROGRAM DETAIL**

**Internal & External Relations**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	811,981	1,170,254	1,542,425	1,409,915	3,709,162
Supplies and Services	159,541	340,521	302,718	270,717	2,407,774
Interfund Charges	1,866	1,494	1,287	1,094	3,210
<b>Expenditures Total</b>	<b>\$973,388</b>	<b>\$1,512,269</b>	<b>\$1,846,430</b>	<b>\$1,681,726</b>	<b>\$6,120,146</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	4.00	7.00	7.00	7.00
Wastewater Fund	0.00	0.00	0.00	0.00	9.00
Water Fund	7.00	7.00	7.00	7.00	18.00
<b>Staffing Total</b>	<b>7.00</b>	<b>11.00</b>	<b>14.00</b>	<b>14.00</b>	<b>34.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of customer calls will be answered in 30 seconds or less	88%	88%	90%	90%	90%
Respond to initial media and public inquiries within one business day/final response within three business days	100%	100%	100%	95%	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 and storage facilities, sanitary sewer collection system, wastewater pumping facilities, and stormwater conveyance system. In 2024, there is a net increase of 2.4 FTE as a result of personnel realignments within the Water Department, with 3.0 FTE moving from Environmental Services to Operations & Maintenance and 0.6 FTE moving from Operations & Maintenance to Financial Administration.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	9,668,148	9,131,999	10,804,185	9,286,861	10,965,203
Water Fund	12,708,882	13,896,982	15,224,796	15,127,694	15,247,390
<b>Expenditures Total</b>	<b>\$22,377,030</b>	<b>\$23,028,981</b>	<b>\$26,028,981</b>	<b>\$24,414,555</b>	<b>\$26,212,593</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	12,987,095	12,869,332	14,762,497	12,481,839	16,175,420
Allocated Expenses	0	0	0	1,754	0
Supplies and Services	3,556,702	3,034,469	4,545,283	3,017,082	3,964,840
Utilities	3,098,869	3,777,285	4,345,800	4,951,264	4,295,100
Interfund Charges	982,672	1,046,134	1,420,557	1,242,166	1,412,389
Capital Related	1,751,692	2,301,761	954,844	2,720,450	364,844
<b>Expenditures Total</b>	<b>\$22,377,030</b>	<b>\$23,028,981</b>	<b>\$26,028,981</b>	<b>\$24,414,555</b>	<b>\$26,212,593</b>

# Aurora Water

**PROGRAM DETAIL**

**Operations & Maintenance**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	70.86	71.36	68.81	68.81	70.31
Water Fund	78.14	78.64	76.79	76.79	77.69
<b>Staffing Total</b>	<b>149.00</b>	<b>150.00</b>	<b>145.60</b>	<b>145.60</b>	<b>148.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
92% of all water main system repairs will have less than eight hours of service interruption	97%	97%	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%	92%	80%	90%	80%
Respond (WW) to 80% of emergency calls within 45 minutes from time of call to customer contact	95%	96%	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%

**Planning & Engineering Services**

The program develops long range infrastructure, asset management and other technical plans. It develops and manages the technology solutions for Aurora Water including GIS and CMMS. 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 2023, 5.0 Drainage FTE moved from Public Works Department to Planning and Engineering to support Drainage Engineering reviews. In 2024, 5.0 Technology Administration FTE moved from Financial Administration to Planning & Engineering.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	0	747,998	334,289	2,116,449	1,144,792
Wastewater Fund	3,031,219	3,643,260	4,371,854	3,962,245	4,955,701
Water Fund	4,837,122	5,654,142	6,122,573	6,491,183	7,010,443
<b>Expenditures Total</b>	<b>\$7,868,341</b>	<b>\$10,045,400</b>	<b>\$10,828,716</b>	<b>\$12,569,877</b>	<b>\$13,110,936</b>

# Aurora Water

**PROGRAM DETAIL**

**Planning & Engineering Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	6,373,621	7,348,208	8,189,127	9,083,978	10,414,878
Allocated Expenses	0	56,148	63,478	63,478	70,331
Supplies and Services	1,420,054	2,558,194	2,289,249	3,175,506	2,520,355
Utilities	0	-75,000	0	-2,133	0
Interfund Charges	71,466	92,523	136,862	87,373	105,372
Capital Related	3,200	65,327	150,000	161,675	0
<b>Expenditures Total</b>	<b>\$7,868,341</b>	<b>\$10,045,400</b>	<b>\$10,828,716</b>	<b>\$12,569,877</b>	<b>\$13,110,936</b>

<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	0.00	0.00	3.00	8.00	8.00
Wastewater Fund	21.60	23.60	25.60	25.60	27.60
Water Fund	32.40	35.40	38.40	38.40	41.40
<b>Staffing Total</b>	<b>54.00</b>	<b>59.00</b>	<b>67.00</b>	<b>72.00</b>	<b>77.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Deliver capital projects on schedule and within established budgets with 5% or less construction contract change orders	2.0%	0.3%	5.0%	0.2%	5.0%
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 90% of the time (Drainage)	86%	89%	90%	86%	90%
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 90% of the time (Utilities)	86%	89%	90%	97%	90%

**Support Services**

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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	3,054,988	3,089,595	3,381,687	3,215,997	3,636,547
Water Fund	7,366,883	7,518,941	8,345,618	7,527,087	9,096,990
<b>Expenditures Total</b>	<b>\$10,421,871</b>	<b>\$10,608,536</b>	<b>\$11,727,305</b>	<b>\$10,743,084</b>	<b>\$12,733,537</b>

# Aurora Water

**PROGRAM DETAIL**

**Support Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	8,095,501	8,355,499	9,012,113	8,229,759	9,680,094
Supplies and Services	1,986,107	1,275,926	2,315,568	1,903,870	2,739,057
Utilities	22,530	25,532	28,820	48,536	27,900
Interfund Charges	190,335	223,429	370,804	256,347	286,486
Capital Related	127,398	728,150	0	304,572	0
<b>Expenditures Total</b>	<b>\$10,421,871</b>	<b>\$10,608,536</b>	<b>\$11,727,305</b>	<b>\$10,743,084</b>	<b>\$12,733,537</b>

<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	24.70	25.05	24.50	24.50	24.50
Water Fund	65.30	63.95	62.50	62.50	62.50
<b>Staffing Total</b>	<b>90.00</b>	<b>89.00</b>	<b>87.00</b>	<b>87.00</b>	<b>87.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Achieve a level of service for completion of technical operations core activity work orders within a defined amount of time	90.2%	89.0%	90.0%	86.8%	90.0%
Achieve a level of service for the turn-around time for preventative maintenance service for small equipment which is 3 days or less	2.9 days	2.8 Days	=<3 days	1.8 Days	<3 Days
Team average of overall satisfaction from Customer Service Satisfaction Survey will be 90% or above	97.6%	95.6%	90.0%	99.1%	90.0%

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	1,507,574	1,719,440	2,120,187	2,033,493	2,005,037
Water Fund	13,035,175	16,053,281	16,133,455	15,629,891	16,463,239
<b>Expenditures Total</b>	<b>\$14,542,749</b>	<b>\$17,772,721</b>	<b>\$18,253,642</b>	<b>\$17,663,384</b>	<b>\$18,468,276</b>



# Aurora Water

## PROGRAM DETAIL

### Treatment

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	7,346,235	7,749,842	8,561,341	7,824,020	9,119,746
Supplies and Services	5,591,924	7,802,833	6,634,395	6,483,734	7,205,858
Utilities	1,374,958	1,816,705	2,872,100	2,490,045	1,989,900
Interfund Charges	103,424	103,547	157,806	111,435	124,772
Debt Related	0	101,900	0	0	0
Capital Related	126,208	197,894	28,000	754,150	28,000
<b>Expenditures Total</b>	<b>\$14,542,749</b>	<b>\$17,772,721</b>	<b>\$18,253,642</b>	<b>\$17,663,384</b>	<b>\$18,468,276</b>

<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	10.75	10.75	10.75	10.75	10.75
Water Fund	66.75	67.75	65.25	65.25	65.25
<b>Staffing Total</b>	<b>77.50</b>	<b>78.50</b>	<b>76.00</b>	<b>76.00</b>	<b>76.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
100% compliance with Office of the State Engineer requirements for dam leakage monitoring for the five Aurora-owned dams	100%	100%	100%	100%	100%
75 daily tests at potable water treatment plants comply with Primary Drinking Water Standards and produce effluent water quality that meets State Drinking Water Standards 100% of the time	100%	100%	100%	100%	100%
Treated water quality parameters comply with NPDES Discharge Permit and Reclaimed Water Control Regulation (regulation 84) 100% of the time	100%	100%	100%	100%	100%

### Water 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 program, including direct customer interaction on water use awareness to achieve greater efficiencies and when appropriate enforces the Aurora Water Management Plan. The program is 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. In 2024, there is a net decrease of 2.0 FTE as a result of personnel realignments within the Water Department.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Water Fund	12,763,513	16,441,143	17,063,725	15,492,665	19,987,415
<b>Expenditures Total</b>	<b>\$12,763,513</b>	<b>\$16,441,143</b>	<b>\$17,063,725</b>	<b>\$15,492,665</b>	<b>\$19,987,415</b>

# Aurora Water

**PROGRAM DETAIL**

**Water Supply & Demand**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,627,058	3,923,524	4,757,037	4,152,616	4,705,910
Allocated Expenses	151,231	96,879	294,049	423,494	459,962
Supplies and Services	6,459,924	9,611,019	8,912,108	8,051,332	11,652,761
Utilities	2,321,846	2,672,244	3,047,648	2,781,759	3,116,948
Interfund Charges	28,828	33,409	36,883	27,584	35,834
Capital Related	174,626	104,068	16,000	55,880	16,000
<b>Expenditures Total</b>	<b>\$12,763,513</b>	<b>\$16,441,143</b>	<b>\$17,063,725</b>	<b>\$15,492,665</b>	<b>\$19,987,415</b>
<b><u>STAFFING SUMMARY</u></b>					
Water Fund	32.00	33.00	35.00	35.00	33.00
<b>Staffing Total</b>	<b>32.00</b>	<b>33.00</b>	<b>35.00</b>	<b>35.00</b>	<b>33.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain a minimum of 60,000 acre-feet of available water in our storage reservoirs at all times	96,901 AF	86,835 AF	75,000 AF	81,930 AF	100,000 AF
Maintain an average of 500 acre-feet over five years of new water acquired	1,165 AF	1,251 AF	500 AF	479 AF	500 AF
Team average of CORE4 Value ratings from Water Conservation Customer Survey will be 90% or above	100%	100%	100%	98%	100%

# Aurora911

## PROGRAM SUMMARY

<b>Aurora911</b>	
\$17,103,795	91 FTE
*Provides all Fire and Police radio communications and dispatch	

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
REGULAR - FTE	90.00	91.00	91.00	91.00	91.00
EXPENDITURES	12,373,847	14,577,094	14,960,531	16,958,342	17,103,795

# 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 primary user of the Computer-Aided Dispatch (CAD) system. Aurora911 has recently created a Records and Reporting Unit to fulfill requests for Colorado Open Records Act (CORA) and Criminal Justice records.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	90.00	91.00	91.00	91.00	91.00
Personal Services	7,269,182	8,352,535	8,771,439	9,586,652	9,976,189
Supplies and Services	111,602	505,245	192,006	484,783	192,006
Interfund Charges	217,171	237,338	258,526	258,526	314,242
Transfers Out	4,775,892	5,481,976	5,738,560	6,628,381	6,621,358
<b>Expenditures Total</b>	<b>\$12,373,847</b>	<b>\$14,577,094</b>	<b>\$14,960,531</b>	<b>\$16,958,342</b>	<b>\$17,103,795</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Aurora911 budget primarily resides in two funds, the General Fund and the Enhanced E-911 (E-911) Fund. The combined 2023 projection is \$2.0 million (13.4 percent) higher than the 2023 Original Budget. In March 2023, a compensation increase with additional advancement opportunities occurred to further improve staff retention. Consequently, pay rates for Emergency Communication Specialists increased by 16.7 percent on average. These compensation increases have contributed to an average turnover rate of 4 percent year-to-date (YTD), which is down from 30 percent in each of the last three years. In addition, needs have increased with the opening of a third operations channel. These additional operational needs have resulted in projected overtime expenditures that are higher than originally anticipated. The combination of these factors pushed the personal services projection in the E-911 Fund over the 2023 Original Budget by \$889,800 (13.4 percent). As the personnel costs in the E-911 Fund are mostly covered with a subsidy from the General Fund, these compensation adjustments also increased the transfer out budget by \$889,800 (15.5 percent). In supplies and services, the overage is related to expenses for training, education, and contracts from the 2022 and 2023 extension of the Nurse Navigation 911 pilot grant in the Gifts and Grants Fund. A supplemental will be necessary in all three funds.

### 2024 Department Budget Variance

The 2024 budget for Aurora911 is \$2.1 million (14.3 percent) higher than the 2023 Original Budget. This increase is primarily due to the aforementioned compensation increases and the related transfer from the General Fund to the E-911 Fund. There are no additional FTE.

## BASE ADJUSTMENTS

Base Adjustments	2024
Compensation Adjustments	1,204,750
Mandated Costs	55,716
Other Adjustments	882,798
<b>Total Base Adjustments</b>	<b>\$2,143,264</b>

# Aurora911

**EXPENDITURE SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Enhanced E-911 Fund	5,591,786	6,341,890	6,621,416	7,511,237	7,640,148
General Fund	6,782,061	8,007,679	8,339,115	9,154,328	9,463,647
Gifts & Grants Fund	0	227,525	0	292,777	0
<b>Expenditures Total</b>	<b>\$12,373,847</b>	<b>\$14,577,094</b>	<b>\$14,960,531</b>	<b>\$16,958,342</b>	<b>\$17,103,795</b>

**STAFFING SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Enhanced E-911 Fund	75.00	75.00	75.00	75.00	75.00
General Fund	15.00	16.00	16.00	16.00	16.00
<b>Staffing Total</b>	<b>90.00</b>	<b>91.00</b>	<b>91.00</b>	<b>91.00</b>	<b>91.00</b>

**PROGRAM DETAIL**

## Aurora911

Provides all Fire and Police radio communications, 911 call-taking, dispatch services, and records management of incoming calls for service and dispatch communications.

Performance data for Aurora911 shows continuous improvement. The creation and growth of the Professional Development Team has increased the focus on quality assurance reviews by providing performance feedback and continuing education to team members, as well as increasing staff confidence and working knowledge of protocol. The quality assurance metric underscores the value of dedicated professional development specialists for the overall performance and success of the team. Call answer times have improved as a result of greatly increased staffing levels, increased retention, and recruitment of team members. Additionally, process improvements have been implemented continuously to enhance efficiency of current staff. Planned technology improvements in 2024 are intentionally designed to meet or exceed call answer time goals while ensuring quality of service.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
Enhanced E-911 Fund	5,591,786	6,341,890	6,621,416	7,511,237	7,640,148
General Fund	6,782,061	8,007,679	8,339,115	9,154,328	9,463,647
Gifts & Grants Fund	0	227,525	0	292,777	0
<b>Expenditures Total</b>	<b>\$12,373,847</b>	<b>\$14,577,094</b>	<b>\$14,960,531</b>	<b>\$16,958,342</b>	<b>\$17,103,795</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	7,269,182	8,352,535	8,771,439	9,586,652	9,976,189
Supplies and Services	111,602	505,245	192,006	484,783	192,006
Interfund Charges	217,171	237,338	258,526	258,526	314,242
Transfers Out	4,775,892	5,481,976	5,738,560	6,628,381	6,621,358
<b>Expenditures Total</b>	<b>\$12,373,847</b>	<b>\$14,577,094</b>	<b>\$14,960,531</b>	<b>\$16,958,342</b>	<b>\$17,103,795</b>

# Aurora911

**PROGRAM DETAIL**

**Aurora911**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Enhanced E-911 Fund	75.00	75.00	75.00	75.00	75.00
General Fund	15.00	16.00	16.00	16.00	16.00
<b>Staffing Total</b>	<b>90.00</b>	<b>91.00</b>	<b>91.00</b>	<b>91.00</b>	<b>91.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of all monthly quality assurance audits will conform to established department standards	68%	81%	90%	88%	90%
Call Answering #1: 90% of all 911 calls answered within 15 seconds	85%	81%	90%	88%	90%
Call Answering #2: 95% of all 911 calls answered within 20 seconds	89%	85%	95%	90%	95%
Call Answering #3: 99% of all 911 calls will be answered within 40 seconds	96%	93%	99%	96%	99%

# City Attorney

## PROGRAM SUMMARY

Civil Division		Criminal Justice Division	
\$5,655,738	32 FTE	\$4,795,969	37 FTE
*Provide legal counsel to the Mayor & City Council, Council Appointees and City Departments		*Prosecute Aurora ordinance violations	

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
REGULAR - FTE	61.00	64.00	66.00	66.00	69.00
EXPENDITURES	9,190,052	7,760,465	9,262,737	9,487,861	10,451,707

# City Attorney

## DESCRIPTION

The City Attorney's Office has two divisions, the Civil Division and the Criminal Justice Division. The Civil Division works to prepare ordinances, represent the city in litigation, and provide legal counsel to the Mayor & City Council, Council Appointees and city departments. The Criminal Justice Division handles prosecution of violations of municipal ordinances and regulations.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	61.00	64.00	66.00	66.00	69.00
Personal Services	6,665,608	7,157,694	8,589,243	8,641,138	9,729,706
Supplies and Services	2,376,899	441,461	497,515	670,744	508,096
Interfund Charges	147,545	161,310	175,979	175,979	213,905
<b>Expenditures Total</b>	<b>\$9,190,052</b>	<b>\$7,760,465</b>	<b>\$9,262,737</b>	<b>\$9,487,861</b>	<b>\$10,451,707</b>

## DEPARTMENT NARRATIVE

### 2023 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 2023 projection is over budget by \$225,100 (2.4 percent) driven by the General Fund projection. In the General Fund, the department is projected to be \$192,200 (2.2 percent) over the 2023 Original Budget. This is due to the annual compensation market review and resulting pay adjustments that were not included in the department's original budget. After taking this into account, the City Attorney's Office spending is projected to be on budget in the General Fund. On a more granular level, the Criminal Justice Division is seeing significant vacancies which is in turn driving an increase in professional services to cover those vacancies. Vacancies in the Civil Division are not as striking.

In the Water Fund, personnel costs are driving a \$33,000 (8.4 percent) projection over the original budget in the Civil Division. The projected overage is up and above the amount transferred in for pay adjustments by \$24,100 which may require a supplemental appropriation.

### 2024 Department Budget Variance

The City Attorney's Office 2024 budget is \$1.2 million (12.8 percent) greater than the 2023 Original Budget. Base adjustments account for \$911,900 of this increase. A breakout can be found in the following Base Adjustments section which shows that compensation adjustments of \$871,300 are the single largest factor. The compensation increase is driven by adjustments to wage rates resulting from the 2023 annual compensation review (budgeted in Non-Departmental in 2023) and the citywide assumptions for pay and benefit increases for 2024. A mandated cost adjustment is also included in the base adjustments, primarily for the risk charge-back.

The 2024 budget includes one amendment to add 3.0 FTE Victim Witness Liaison positions in the General Fund for an ongoing cost of \$269,200. These positions are being added in response HB23-1222 which creates new requirements for domestic violence cases in municipal courts.

## BASE ADJUSTMENTS

Base Adjustments	2024
Prior Year One Times	-3,600
Compensation Adjustments	871,278
Mandated Costs	44,247
<b>Total Base Adjustments</b>	<b>\$911,925</b>



# City Attorney

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 3.0 FTE Victim Witness Liaisons (HB23-1222)	3.00	277,045	0	277,045
Program affected: Criminal Justice Strategic Outcome: Safe Duration: \$269,200 Ongoing, \$7,900 One-time This amendment will add appropriation for 3.0 FTE Victim Witness Liaison positions in the City Attorney’s Criminal Division. Recent changes in state law have created new requirements for domestic violence cases in municipal courts. The legislation creates parity in how courts handle domestic violence cases across jurisdictions in Colorado to address some of the inconsistencies between municipal and district courts.				
<b>New Appropriation Total</b>	<b>3.00</b>	<b>277,045</b>	<b>0</b>	<b>277,045</b>
<b>General Fund Total</b>	<b>3.00</b>	<b>277,045</b>	<b>0</b>	<b>277,045</b>
<b>Amendment Request Total All Funds</b>	<b>3.00</b>	<b>277,045</b>	<b>0</b>	<b>277,045</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	7,086,640	7,631,216	8,869,590	9,061,747	9,990,745
Water Fund	2,103,412	129,249	393,147	426,114	460,962
<b>Expenditures Total</b>	<b>\$9,190,052</b>	<b>\$7,760,465</b>	<b>\$9,262,737</b>	<b>\$9,487,861</b>	<b>\$10,451,707</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	60.00	62.00	63.00	63.00	66.00
Water Fund	1.00	2.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>61.00</b>	<b>64.00</b>	<b>66.00</b>	<b>66.00</b>	<b>69.00</b>

## PROGRAM DETAIL

### Civil Division

The Civil Division prepares ordinances and resolutions, represents the city in litigation, and provides legal counsel to city offices and City Council through both oral and written advice, including the drafting of memoranda and review of legal documents. Department performance may be measured primarily by maintaining the confidence of City Council and clients, and by performing all legal work with the highest of quality in a timely manner.

# City Attorney

## PROGRAM DETAIL

### Civil Division

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	4,031,823	4,553,205	4,785,918	4,763,838	5,194,776
Water Fund	2,103,412	129,249	393,147	426,114	460,962
<b>Expenditures Total</b>	<b>\$6,135,235</b>	<b>\$4,682,454</b>	<b>\$5,179,065</b>	<b>\$5,189,952</b>	<b>\$5,655,738</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,842,395	4,372,494	4,792,600	4,838,662	5,232,967
Supplies and Services	2,145,295	148,650	210,486	175,311	208,866
Interfund Charges	147,545	161,310	175,979	175,979	213,905
<b>Expenditures Total</b>	<b>\$6,135,235</b>	<b>\$4,682,454</b>	<b>\$5,179,065</b>	<b>\$5,189,952</b>	<b>\$5,655,738</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	28.00	29.00	29.00	29.00	29.00
Water Fund	1.00	2.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>29.00</b>	<b>31.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>

### 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.

The Criminal Division FTE count goes up by 3.0 FTE in 2024 for the addition of Victim Witness Liaison positions to support new requirements set forth by HB23-1222 for municipal court domestic violence cases. See amendment detail for more information.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	3,054,817	3,078,011	4,083,672	4,297,909	4,795,969
<b>Expenditures Total</b>	<b>\$3,054,817</b>	<b>\$3,078,011</b>	<b>\$4,083,672</b>	<b>\$4,297,909</b>	<b>\$4,795,969</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,823,213	2,785,200	3,796,643	3,802,476	4,496,739
Supplies and Services	231,604	292,811	287,029	495,433	299,230
<b>Expenditures Total</b>	<b>\$3,054,817</b>	<b>\$3,078,011</b>	<b>\$4,083,672</b>	<b>\$4,297,909</b>	<b>\$4,795,969</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	32.00	33.00	34.00	34.00	37.00
<b>Staffing Total</b>	<b>32.00</b>	<b>33.00</b>	<b>34.00</b>	<b>34.00</b>	<b>37.00</b>

# City Council

## PROGRAM SUMMARY

City Council		Council Contingency	
\$1,610,411	15 FTE	\$16,000	0 FTE
*City Council and associated legislative activities		*Contingency for unanticipated items	

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
REGULAR - FTE	15.00	15.00	15.00	15.00	15.00
EXPENDITURES	1,194,484	1,370,863	4,126,257	4,189,010	1,626,411

# 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	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	15.00	15.00	15.00	15.00	15.00
Personal Services	755,514	810,506	847,928	888,164	969,896
Supplies and Services	429,301	549,785	3,266,796	3,289,313	642,496
Interfund Charges	9,669	10,572	11,533	11,533	14,019
<b>Expenditures Total</b>	<b>\$1,194,484</b>	<b>\$1,370,863</b>	<b>\$4,126,257</b>	<b>\$4,189,010</b>	<b>\$1,626,411</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The \$62,800 (1.5 percent) variance in the City Council budget from the 2023 Original Budget to the 2023 Projection is due to a spring supplemental being added in supplies and services associated with unused City Council travel and a \$40,200 increase in personal services primarily associated with additional health insurance costs. A technical spring supplemental may be necessary to cover the personal services cost.

### 2024 Department Budget Variance

The City Council 2024 budget is \$2.5 million lower than the 2023 Original Budget, due almost entirely to a \$2.7 million one-time amendment setting aside funds for Council use not recurring in 2024. Excluding the one-time funds, the base budget increased \$200,000 and includes pay and benefit increases in accordance with city policy and increases associated with Denver Regional Council of Governments and Regional Air Quality Council dues.

There are no amendments for 2024.

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

## BASE ADJUSTMENTS

Base Adjustments	2024
Prior Year One Times	-2,700,000
Compensation Adjustments	121,968
Mandated Costs	78,186
<b>Total Base Adjustments</b>	<b>(\$2,499,846)</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	1,194,484	1,370,863	4,126,257	4,189,010	1,626,411
<b>Expenditures Total</b>	<b>\$1,194,484</b>	<b>\$1,370,863</b>	<b>\$4,126,257</b>	<b>\$4,189,010</b>	<b>\$1,626,411</b>

# City Council

**STAFFING SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	15.00	15.00	15.00	15.00	15.00
<b>Staffing Total</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,194,484	1,357,662	4,110,257	4,189,010	1,610,411
<b>Expenditures Total</b>	<b>\$1,194,484</b>	<b>\$1,357,662</b>	<b>\$4,110,257</b>	<b>\$4,189,010</b>	<b>\$1,610,411</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	755,514	810,506	847,928	888,164	969,896
Supplies and Services	429,301	536,584	3,250,796	3,289,313	626,496
Interfund Charges	9,669	10,572	11,533	11,533	14,019
<b>Expenditures Total</b>	<b>\$1,194,484</b>	<b>\$1,357,662</b>	<b>\$4,110,257</b>	<b>\$4,189,010</b>	<b>\$1,610,411</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	15.00	15.00	15.00	15.00	15.00
<b>Staffing Total</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

## Council Contingency

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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	13,201	16,000	0	16,000
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$13,201</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$16,000</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	0	13,201	16,000	0	16,000
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$13,201</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$16,000</b>

# Civil Service Commission

## PROGRAM SUMMARY

<b>Civil Service Commission</b>	
\$715,191	4 FTE
*Screen and certify entry-level applicants and annual promotional lists for civil service ranks	
*Conduct disciplinary appeal hearings	

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	4.00	4.00	4.00	4.00	4.00
<b>EXPENDITURES</b>	1,147,495	1,213,286	1,010,420	686,686	715,191

# 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	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	837,085	811,126	684,330	531,094	580,117
Supplies and Services	306,193	397,549	321,060	150,562	128,960
Interfund Charges	4,217	4,611	5,030	5,030	6,114
<b>Expenditures Total</b>	<b>\$1,147,495</b>	<b>\$1,213,286</b>	<b>\$1,010,420</b>	<b>\$686,686</b>	<b>\$715,191</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Civil Service Commission is projected to be \$323,700 (32.0 percent) under the 2023 Original Budget. This variance is almost entirely due to a 2023 Spring Supplemental adjustment that was done to move the funding for background investigations out of the Civil Service Commission to the Human Resources Department. Excluding that, the department is on budget.

### 2024 Department Budget Variance

The Civil Service 2024 Budget is \$295,200 (29.2 percent) less than the 2023 Original Budget. Base adjustments account for the entire variance. As noted in the Base Adjustments section below, there is a supplemental (mid-year) adjustment for a reduction of \$324,300. This is offset by compensation adjustments of \$28,000 and a mandated cost increase of \$1,100 for risk-related interfund charges. The compensation adjustments are driven by the citywide assumptions for pay and benefit increases for 2024. There are no amendments included in the 2024 Adopted Budget and FTE counts remain the same.

## BASE ADJUSTMENTS

Base Adjustments	2024
Mid Year Modifications	-324,338
Compensation Adjustments	28,025
Mandated Costs	1,084
<b>Total Base Adjustments</b>	<b>(\$295,229)</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	1,147,495	1,213,286	1,010,420	686,686	715,191
<b>Expenditures Total</b>	<b>\$1,147,495</b>	<b>\$1,213,286</b>	<b>\$1,010,420</b>	<b>\$686,686</b>	<b>\$715,191</b>

# Civil Service Commission

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	4.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## PROGRAM DETAIL

### Civil Service Commission

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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
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<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	1,147,495	1,213,286	1,010,420	686,686	715,191
<b>Expenditures Total</b>	<b>\$1,147,495</b>	<b>\$1,213,286</b>	<b>\$1,010,420</b>	<b>\$686,686</b>	<b>\$715,191</b>

<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	837,085	811,126	684,330	531,094	580,117
Supplies and Services	306,193	397,549	321,060	150,562	128,960
Interfund Charges	4,217	4,611	5,030	5,030	6,114
<b>Expenditures Total</b>	<b>\$1,147,495</b>	<b>\$1,213,286</b>	<b>\$1,010,420</b>	<b>\$686,686</b>	<b>\$715,191</b>

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



# Communications

## PROGRAM SUMMARY

<p><b>Art Media</b></p> <p>\$464,913                      5 FTE</p> <p>*Provide brand-consistent print and digital graphic design services to city departments</p>	<p><b>Aurora TV &amp; Cable Services</b></p> <p>\$862,177                      5 FTE</p> <p>*Provide quality local coverage of the news and activities of the city and community; oversee the city's cable franchise agreement</p>	<p><b>Mail Center</b></p> <p>\$432,371                      2 FTE</p> <p>*Provide centralized mailing, shipping, and delivery services to meet the city's needs</p>
<p><b>Marketing and Branding</b></p> <p>\$571,179                      2 FTE</p> <p>*Strategically promotes Aurora to various audiences in the community and throughout the entire metro area</p>	<p><b>Media Relations</b></p> <p>\$450,176                      3 FTE</p> <p>*Provide media relations</p>	<p><b>Multimedia Support</b></p> <p>\$120,804                      1 FTE</p> <p>*Support audio/visual of key city meetings and maintain TV-related equipment; provide tech support to the Aurora Channel</p>
<p><b>Printing Services</b></p> <p>\$491,299                      1.5 FTE</p> <p>*Provide centralized economical printing services to meet the city's needs</p>	<p><b>Public Relations &amp; Administration</b></p> <p>\$1,196,646                      6 FTE</p> <p>*Department management and administration *Provide internal/external communications and public relations</p>	<p><b>Social &amp; Digital Communications Accessibility</b></p> <p>\$148,695                      1 FTE</p> <p>*Provide web and digital accessibility compliance</p>

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	28.50	25.50	26.50	26.50	26.50
<b>EXPENDITURES</b>	3,625,920	3,730,115	4,535,667	4,518,277	4,738,260

# Communications

**DESCRIPTION**

The Communications and Marketing 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 accurate and timely information. Information is provided via Aurora TV and its productions, city social media accounts, the city website, city-produced publications, 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 and Branding, 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	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	28.50	25.50	26.50	26.50	26.50
Personal Services	2,531,780	2,682,884	3,037,326	3,043,292	3,261,922
Supplies and Services	1,063,042	852,623	1,368,801	1,345,517	1,366,436
Interfund Charges	25,012	26,770	29,540	29,468	34,902
Debt Related	0	141,404	0	0	0
Capital Related	6,086	26,434	100,000	100,000	75,000
<b>Expenditures Total</b>	<b>\$3,625,920</b>	<b>\$3,730,115</b>	<b>\$4,535,667</b>	<b>\$4,518,277</b>	<b>\$4,738,260</b>

**DEPARTMENT NARRATIVE**

**2023 Department Projection Variance**

The Communications Department 2023 projection is \$17,400 (0.4 percent) lower than the 2023 Original Budget due to savings in the Aurora Channel in the Designated Revenues Fund. In the General Fund, the department is projected to be \$4,500 over the 2023 Original Budget. This is due to the annual compensation market review and resulting pay adjustment that were not included in the department's original budget. After taking this into account, the Communications Department spending is projected to be at budget in the General Fund.

**2024 Department Budget Variance**

The Communications Department 2024 budget is \$202,600 (4.5 percent) higher than the Original Budget. Base adjustments account for the entire increase, as there are no 2024 amendments for the Communications Department. The increase of \$224,600 in compensation adjustments is driven by the citywide assumptions for pay and benefit increases for 2024.

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-2,000
Compensation Adjustments	224,596
Mandated Costs	10,362
Grant / Designated Revenue Adjustments	-30,365
<b>Total Base Adjustments</b>	<b>\$202,593</b>

# Communications

**EXPENDITURE SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	128,479	132,845	230,211	208,274	199,984
General Fund	3,497,441	3,595,641	4,305,456	4,310,003	4,538,276
Gifts & Grants Fund	0	1,629	0	0	0
<b>Expenditures Total</b>	<b>\$3,625,920</b>	<b>\$3,730,115</b>	<b>\$4,535,667</b>	<b>\$4,518,277</b>	<b>\$4,738,260</b>

**STAFFING SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	28.50	25.50	26.50	26.50	26.50
<b>Staffing Total</b>	<b>28.50</b>	<b>25.50</b>	<b>26.50</b>	<b>26.50</b>	<b>26.50</b>

**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 and attractive, brand-consistent designs at an economical cost to the city, including the design of all materials for the Fox Arts Center. The addition of 1.0 FTE in this program is the result of a reclassification of 1.0 FTE Print and Graphic Technician (Printing Services Program) to 1.0 FTE Graphic Designer (Art Media Program) after the 2023 Original Budget was developed.

Data for the performance measure in this program was not available in 2023 due to the transition to a new system.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	292,702	385,483	382,079	442,036	464,913
<b>Expenditures Total</b>	<b>\$292,702</b>	<b>\$385,483</b>	<b>\$382,079</b>	<b>\$442,036</b>	<b>\$464,913</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	248,532	362,509	356,579	416,536	439,413
Supplies and Services	44,170	22,974	25,500	25,500	25,500
<b>Expenditures Total</b>	<b>\$292,702</b>	<b>\$385,483</b>	<b>\$382,079</b>	<b>\$442,036</b>	<b>\$464,913</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	4.00	5.00	5.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better	90%	95%	90%	N/A	90%
90% of jobs processed by Art Media completed on-time or early	90%	90%	90%	N/A	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 and monitors cable television franchises in Aurora. Additionally, AuroraTV.org offers a host of on-demand programming.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	128,479	132,845	230,211	208,274	199,984
General Fund	519,741	559,474	636,955	631,991	662,193
<b>Expenditures Total</b>	<b>\$648,220</b>	<b>\$692,319</b>	<b>\$867,166</b>	<b>\$840,265</b>	<b>\$862,177</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	502,815	542,442	603,952	598,987	629,190
Supplies and Services	139,072	123,207	163,003	141,139	157,638
Interfund Charges	247	236	211	139	349
Capital Related	6,086	26,434	100,000	100,000	75,000
<b>Expenditures Total</b>	<b>\$648,220</b>	<b>\$692,319</b>	<b>\$867,166</b>	<b>\$840,265</b>	<b>\$862,177</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	5.00	5.00	5.00	5.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of viewers finding the programming on the Aurora Channel(s), YouTube, and/or AuroraTV.org to be "somewhat valuable" or "extremely valuable"	90%	89%	90%	100%	90%

## 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 printshop, as well as picking up and delivering throughout the city. It also handles all citywide freight 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	404,990	267,064	428,321	432,455	432,371
<b>Expenditures Total</b>	<b>\$404,990</b>	<b>\$267,064</b>	<b>\$428,321</b>	<b>\$432,455</b>	<b>\$432,371</b>

# Communications

**PROGRAM DETAIL**

**Mail Center**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	130,016	163,708	155,199	159,333	159,722
Supplies and Services	272,737	100,999	270,467	270,467	270,467
Interfund Charges	2,237	2,357	2,655	2,655	2,182
<b>Expenditures Total</b>	<b>\$404,990</b>	<b>\$267,064</b>	<b>\$428,321</b>	<b>\$432,455</b>	<b>\$432,371</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Business operation tasks are completed on time (mail processing, special projects, mail house processing, delivery processing)	N/A	N/A	N/A	N/A	90%

**Marketing and Branding**

This group promotes the city of Aurora and all it has to offer to residents of Aurora and the broader metro area including production of the Aurora Eats Food Guide. 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 use of resources and strengthen Aurora's brand. The addition of 2.0 FTE in this program is the result of an organizational restructure of FTE by program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	375,399	352,000	317,000	571,179
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$375,399</b>	<b>\$352,000</b>	<b>\$317,000</b>	<b>\$571,179</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	0	254,179
Supplies and Services	0	375,399	352,000	317,000	317,000
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$375,399</b>	<b>\$352,000</b>	<b>\$317,000</b>	<b>\$571,179</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	0.00	2.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>

# Communications

**PROGRAM DETAIL**

**Media Relations**

The Media Relations staff, including the Deputy Director, serve as the city's liaisons to 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. Prior to 2024, this program was included in the Public Relations and Administration Program (formerly Media and Public Relations).

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	0	0	450,176
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$450,176</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	0	442,056
Supplies and Services	0	0	0	0	8,120
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$450,176</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	0.00	3.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
100% of media inquiries receiving a response by next day of business	95%	100%	100%	100%	100%

**Multimedia Support**

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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	96,302	105,606	110,758	114,956	120,804
<b>Expenditures Total</b>	<b>\$96,302</b>	<b>\$105,606</b>	<b>\$110,758</b>	<b>\$114,956</b>	<b>\$120,804</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	94,926	103,218	105,097	109,295	115,053
Supplies and Services	658	2,056	5,000	5,000	5,000
Interfund Charges	718	332	661	661	751
<b>Expenditures Total</b>	<b>\$96,302</b>	<b>\$105,606</b>	<b>\$110,758</b>	<b>\$114,956</b>	<b>\$120,804</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# 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. The reduction of 2.0 FTE in this program is the result of an organizational restructure of FTE by program and the reclassification of 1.0 FTE Print and Graphic Technician (Printing Services Program) to 1.0 FTE Graphic Designer (Art Media Program) after the 2023 budget was developed.

Data for the performance measure in this program was not available in 2023 due to the transition to a new system.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	525,012	513,204	677,409	612,974	491,299
<b>Expenditures Total</b>	<b>\$525,012</b>	<b>\$513,204</b>	<b>\$677,409</b>	<b>\$612,974</b>	<b>\$491,299</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	260,052	250,835	323,600	260,585	135,266
Supplies and Services	256,309	111,507	343,491	342,071	343,491
Interfund Charges	8,651	9,458	10,318	10,318	12,542
Debt Related	0	141,404	0	0	0
<b>Expenditures Total</b>	<b>\$525,012</b>	<b>\$513,204</b>	<b>\$677,409</b>	<b>\$612,974</b>	<b>\$491,299</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.50	3.50	3.50	2.50	1.50
<b>Staffing Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>2.50</b>	<b>1.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of jobs processed by Printing Services completed on-time or early	90%	90%	90%	N/A	90%

## Public Relations & Administration

The Director oversees and provides strategic direction to department divisions, 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, the Welcome Packet, 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 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. Both the Media Relations Program and the new Social and Digital Communications Accessibility Program (Website and Digital Accessibility Coordinator Program) are being moved to separate programs in 2024. The program has surpassed it's performance measure goal recently, which is the reason for the target increase in 2024.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,451,521	1,389,411	1,717,934	1,758,591	1,196,646
<b>Expenditures Total</b>	<b>\$1,451,521</b>	<b>\$1,389,411</b>	<b>\$1,717,934</b>	<b>\$1,758,591</b>	<b>\$1,196,646</b>

# Communications

**PROGRAM DETAIL**

**Public Relations & Administration**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,090,932	1,260,172	1,492,899	1,498,556	943,348
Supplies and Services	347,430	114,852	209,340	244,340	234,220
Interfund Charges	13,159	14,387	15,695	15,695	19,078
<b>Expenditures Total</b>	<b>\$1,451,521</b>	<b>\$1,389,411</b>	<b>\$1,717,934</b>	<b>\$1,758,591</b>	<b>\$1,196,646</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	10.00	10.00	11.00	11.00	6.00
<b>Staffing Total</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>6.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Number of engaged users (comments, likes, shares, clicks) per city Facebook post	50	255	50	106	100

**Social & Digital Communications Accessibility**

This is the citywide program for website and digital accessibility compliance and includes: website and digital accessibility training for staff; compliance testing tools; standards and procedures to ensure the city meets federal and state accessibility requirements and improves access for people with disabilities.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	0	0	148,695
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,695</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	0	143,695
Supplies and Services	0	0	0	0	5,000
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,695</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	0.00	1.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>



# Court Administration

## PROGRAM SUMMARY

<p><b>Case Management</b></p> <hr/> <p>\$2,323,809                      23 FTE</p> <p>*Manage all court records *Process all summonses for entries, settings, and collections *Coordinate jury services</p>	<p><b>Detention</b></p> <hr/> <p>\$6,815,085                      56 FTE</p> <p>*Provide safe environment for staff and detainees</p>	<p><b>Marshal</b></p> <hr/> <p>\$1,361,589                      11 FTE</p> <p>*Provide safe environment for staff and public *Transport prisoners</p>
<p><b>Office of the Court Administrator</b></p> <hr/> <p>\$2,638,856                      8 FTE</p> <p>*Operational leadership and management of Case Management, Court Information System Services, Marshals, Probation, and Detention</p>	<p><b>Probation</b></p> <hr/> <p>\$1,147,015                      11 FTE</p> <p>*Supervise and monitor defendants sentenced to probation programs</p>	

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	107.00	108.00	109.00	109.00	109.00
<b>EXPENDITURES</b>	9,956,642	11,449,201	12,590,184	12,870,444	14,286,354

# 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 Case Management Division serves as the custodian of all municipal court records and processes all summonses for city code violations. The Municipal Court handles a wide variety of violations such as traffic, zoning, sales tax, building code, domestic violence, 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 is responsible for the custodial care, safety, and well-being of all persons placed in custody.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	107.00	108.00	109.00	109.00	109.00
Personal Services	8,159,252	8,662,985	9,892,385	10,010,637	11,181,738
Allocated Expenses	-4,492	-8,390	0	-8,380	-8,380
Supplies and Services	1,374,421	2,318,938	2,183,028	2,349,366	2,481,015
Interfund Charges	427,461	475,518	514,771	518,821	631,981
Capital Related	0	150	0	0	0
<b>Expenditures Total</b>	<b>\$9,956,642</b>	<b>\$11,449,201</b>	<b>\$12,590,184</b>	<b>\$12,870,444</b>	<b>\$14,286,354</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Court Administration Department budget resides in the General Fund and the Designated Revenues Fund. On a bottom-line basis, Court Administration is projected to be \$280,300 (2.2 percent) over the 2023 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 under, reducing the overage. When considering just the General Fund, the department is projected to be \$415,400 (3.3 percent) over the original budget. This is due to the annual compensation market review and resulting pay adjustments that were not included in the department's original budget and spending for one-time supplemental items added in the spring, again not in the original budget. After taking these approved items into account, the department's spending is projected to be \$100,000 under the amended budget in the General Fund. There is no projected spending in the Designated Revenues Fund. The appropriation in the fund was set up in the 2023 Original Budget for spending against the court technology surcharge fund. Instead of spending the balance in 2023, the Court Administrator will save the balance in the fund for 2024 expenditures.

### 2024 Department Budget Variance

The 2024 budget is \$1.7 million (13.5 percent) more than the 2023 Original Budget. Base adjustments totaling \$963,100 account for close to 60 percent of the increase with amendments accounting for the rest. A breakout of the base adjustments can be found in the following section which shows that compensation adjustments of \$1.3 million are the single largest driver. This adjustment reflects an update to price all positions at the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2024. This ensures the department position budgets include the pay increases given in late 2022 as well as adjustments to wage rates resulting from the 2023 annual compensation review (budgeted in Non-Departmental in 2023).

New appropriation in the Designated Revenues Fund adds \$17,600 to provide spending authority up to the expected surcharge fund balance in 2024 for technology related needs. All the other base adjustments show reductions primarily for the following: the removal of 2023 one-time appropriation; a net reduction in mandated costs because the appropriation for the body worn camera contract is needed every five years, not every year; and a right-sizing of the weekend court budget.

There are three amendments in the 2024 budget totaling \$733,100. The first adds \$500,000 one-time and \$200,000 ongoing for a total of \$700,000 for a court case management system to replace the current, home-grown system. The second is for an ongoing increase of \$18,100 to the existing budget of \$1,900 for the Judicial Performance Board, making the total budget \$20,000. The last amendment will add appropriation to extend the probation diversion program. City Council added one-time funding in the 2023 budget for the pilot program which was designed to provide financial assistance to qualifying individuals

# Court Administration

**DEPARTMENT NARRATIVE**

for classes and evaluations ordered by the Courts. The Court Administrator and the Chief Probation Officer would like to extend the pilot into 2024 to get a true picture of the program’s impact. This funding plus the reappropriation of any unspent funding from 2023 should be sufficient. More information on these amendments can be found in the Budget Amendment Request section.

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-231,000
Compensation Adjustments	1,289,353
Mandated Costs	-77,740
Grant / Designated Revenue Adjustments	17,597
Other Adjustments	-35,140
<b>Total Base Adjustments</b>	<b>\$963,070</b>

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Court Case Management System	0.00	700,000	0	700,000
Program affected: Office of the Court Administrator Strategic Outcome: Safe Duration: \$200,000 Ongoing, \$500,000 One-time This amendment adds both one-time and ongoing appropriation to replace the current court case management system. The current system is home grown and maintained by one Court Information Technology (IT) programmer. Being reliant on a single employee is a risk to the court and to the city. Having a new system would alleviate that concern and also allow the court to continue with their efforts to become paperless. Further, a system designed and maintained by an outside vendor for Colorado municipalities will be updated for legislation changes relieving Court IT from having to reprogram the current system for each change.				
Judicial Performance Board	0.00	18,100	0	18,100
Program affected: Judicial Performance Board Strategic Outcome: Safe Duration: Ongoing This ongoing amendment will increase the budget for the Judicial Performance Board from the current \$1,900 to \$20,000. This budget has not been increased in many years. The Committee has changed the reporting requirements and has switched to a vendor that is familiar with the state processes and requirements which has resulted in a higher quality report. The vendor sends out questionnaires on the Judges to all jurors that serve on a trial, employees in the courthouse, sworn Aurora Police, and 900 random defendants. The vendor supplies the online questionnaires, compiles the results of the online and paper questionnaires, publishes a report, and presents the report to Judicial Performance Committee.				

# Court Administration

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Probation Pilot 2024 Extension	0.00	15,000	0	15,000
Program affected: Probation Strategic Outcome: Safe Duration: One-time This one-time amendment will provide appropriation to extend the probation diversion pilot program into 2024. This, along with the re-appropriation of any unused 2023 budget should provide sufficient funds to determine if the program produces beneficial outcomes.				
City Council added one-time funding in the 2023 budget for the pilot program which was designed to provide financial assistance to qualifying individuals for classes and evaluations ordered by the Courts.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>733,100</b>	<b>0</b>	<b>733,100</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>733,100</b>	<b>0</b>	<b>733,100</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>733,100</b>	<b>0</b>	<b>733,100</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	0	0	135,104	0	152,701
General Fund	9,940,562	11,449,201	12,455,080	12,870,444	14,133,653
Gifts & Grants Fund	16,080	0	0	0	0
<b>Expenditures Total</b>	<b>\$9,956,642</b>	<b>\$11,449,201</b>	<b>\$12,590,184</b>	<b>\$12,870,444</b>	<b>\$14,286,354</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	107.00	108.00	109.00	109.00	109.00
<b>Staffing Total</b>	<b>107.00</b>	<b>108.00</b>	<b>109.00</b>	<b>109.00</b>	<b>109.00</b>

## PROGRAM DETAIL

### Case Management

The program serves as custodian of all court records, providing criminal background checks for internal and external customers. It collects all court-related fines, fees, court costs, restitution, bonds, and jury fees. It provides information to all court departments, such as Judicial, the Police Department, City Attorney and the Public Defender. It manages collections for fines through the court website, IVR system and collection agencies. It coordinates jury summonses and services. It coordinates and supervises work programs to satisfy court fines, costs and payment plans.

The COVID-19 pandemic, as well as significant staffing concerns in the Aurora Police Department, had a profound impact on summonses. As staffing issues are improving, the number of summonses projected for 2023 shows slight improvement compared to 2022 data but remains below the years before the pandemic. The slow recovery is expected to continue into 2024.

# Court Administration

**PROGRAM DETAIL**

**Case Management**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,793,416	1,993,200	2,269,008	2,170,726	2,323,809
<b>Expenditures Total</b>	<b>\$1,793,416</b>	<b>\$1,993,200</b>	<b>\$2,269,008</b>	<b>\$2,170,726</b>	<b>\$2,323,809</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,597,916	1,792,291	1,953,369	1,823,755	2,043,310
Allocated Expenses	-4,492	-8,390	0	-8,380	-8,380
Supplies and Services	199,992	209,299	315,639	355,351	288,879
<b>Expenditures Total</b>	<b>\$1,793,416</b>	<b>\$1,993,200</b>	<b>\$2,269,008</b>	<b>\$2,170,726</b>	<b>\$2,323,809</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	23.00	23.00	23.00	23.00	23.00
<b>Staffing Total</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Summonses	24,900	18,691	22,000	21,000	22,750

**Detention**

The program provides custodial care, safety, and well-being for all people detained in the Detention Center. With the emphasis on safety, efficiency, and security for staff and detainees, the Detention Center provides custodial care for the well-being of all persons placed in custody. It processes all detainees admitted and released, video and audio monitor everyone in the facility. It transports inmates to and from other city and county jail facilities, and assists the public with bonding of inmates, court-ordered fingerprints and sex offender registrations.

In previous years, the criminal justice system adjusted the requirements for arrest and detainment. Offenders with lesser, nonviolent charges were released with an active warrant, while more serious offenders were detained to mitigate the potential spread of the COVID-19 virus within the jails. As the spread of the virus lessened, previous adjustments were reversed and agencies returned to normal operations which has led to more arrests and an increasing number of detainees. These numbers will continue to increase as the growth in population increases.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	4,900,288	5,767,397	5,993,067	6,236,177	6,815,085
<b>Expenditures Total</b>	<b>\$4,900,288</b>	<b>\$5,767,397</b>	<b>\$5,993,067</b>	<b>\$6,236,177</b>	<b>\$6,815,085</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,844,294	4,055,991	4,836,424	4,895,993	5,623,304
Supplies and Services	1,043,012	1,695,044	1,139,409	1,322,895	1,163,909
Interfund Charges	12,982	16,212	17,234	17,289	27,872
Capital Related	0	150	0	0	0
<b>Expenditures Total</b>	<b>\$4,900,288</b>	<b>\$5,767,397</b>	<b>\$5,993,067</b>	<b>\$6,236,177</b>	<b>\$6,815,085</b>

# Court Administration

**PROGRAM DETAIL**

**Detention**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	57.00	57.00	57.00	57.00	56.00
<b>Staffing Total</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>	<b>56.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Detainees	8,242	9,265	13,000	11,000	12,750

**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.

In response to the COVID-19 pandemic, all county jails set requirements for arrest or being held to include higher bonds or specific charges. These requirements, which dramatically reduced the number of people in custody, have been lifted and there are mandatory sentences for municipal charges. With this, the number of remands and transports are both expected to increase. After January 1, 2024 all domestic violence charges will be no bond holds. This will further increase both remands and transports.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	948,080	1,185,759	1,299,935	1,365,553	1,361,589
<b>Expenditures Total</b>	<b>\$948,080</b>	<b>\$1,185,759</b>	<b>\$1,299,935</b>	<b>\$1,365,553</b>	<b>\$1,361,589</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	918,496	936,289	1,045,098	1,238,191	1,324,455
Supplies and Services	22,903	236,010	243,689	112,219	24,239
Interfund Charges	6,681	13,460	11,148	15,143	12,895
<b>Expenditures Total</b>	<b>\$948,080</b>	<b>\$1,185,759</b>	<b>\$1,299,935</b>	<b>\$1,365,553</b>	<b>\$1,361,589</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	10.00	10.00	10.00	10.00	11.00
<b>Staffing Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Remands	114	111	150	224	268
Transports	468	1,005	1,100	1,630	1,956

# Court Administration

**PROGRAM DETAIL**

**Office of the Court Administrator**

This program provides direction and oversight of activities performed by the administrative divisions of the Aurora Municipal Court which includes: Case Management, Court Information System Services, Marshals, Probation, and Detention. It ensures that these divisions provide a high level of customer service, operate efficiently and effectively, promote fiscal responsibility, and adhere to city and judicial policies as well as city, state, and federal laws. It serves as information coordinator and staff support for administrative services provided to court employees and customers. This program also handles all grants awarded to the department.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	0	0	135,104	0	152,701
General Fund	1,386,386	1,481,940	1,779,588	2,032,878	2,486,155
Gifts & Grants Fund	16,080	0	0	0	0
<b>Expenditures Total</b>	<b>\$1,402,466</b>	<b>\$1,481,940</b>	<b>\$1,914,692</b>	<b>\$2,032,878</b>	<b>\$2,638,856</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	891,908	872,468	1,026,957	1,075,561	1,066,599
Supplies and Services	102,760	163,626	401,346	470,928	981,043
Interfund Charges	407,798	445,846	486,389	486,389	591,214
<b>Expenditures Total</b>	<b>\$1,402,466</b>	<b>\$1,481,940</b>	<b>\$1,914,692</b>	<b>\$2,032,878</b>	<b>\$2,638,856</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	6.00	7.00	8.00	8.00	8.00
<b>Staffing Total</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

**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.

Court closures and restrictions, due to the COVID-19 pandemic, reduced the number of arrests and probation cases. Jails opened and many restrictions were lifted over the second half of 2022. This has lead to the number of new cases trending up for 2023, which is expected to continue into 2024.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	912,392	1,020,905	1,113,482	1,065,110	1,147,015
<b>Expenditures Total</b>	<b>\$912,392</b>	<b>\$1,020,905</b>	<b>\$1,113,482</b>	<b>\$1,065,110</b>	<b>\$1,147,015</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	906,638	1,005,946	1,030,537	977,137	1,124,070
Supplies and Services	5,754	14,959	82,945	87,973	22,945
<b>Expenditures Total</b>	<b>\$912,392</b>	<b>\$1,020,905</b>	<b>\$1,113,482</b>	<b>\$1,065,110</b>	<b>\$1,147,015</b>

# Court Administration

**PROGRAM DETAIL**

**Probation**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	11.00	11.00	11.00	11.00	11.00
<b>Staffing Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
New cases	636	645	665	708	754



# Finance

## PROGRAM SUMMARY

<p><b>Accounting</b></p> <p>\$1,866,103                      13 FTE</p> <p>*Maintain the official financial accounts and records of the city *Ensure compliance with accounting standards</p>	<p><b>Accounts Payable</b></p> <p>\$320,541                              3 FTE</p> <p>*Review city invoices for accuracy, proper approval, appropriateness and make timely payment to vendors</p>	<p><b>Administration</b></p> <p>\$897,698                              3 FTE</p> <p>*Provide citywide financial planning, advice, and administration of financial operations</p>
<p><b>Budget &amp; Financial Planning</b></p> <p>\$1,316,956                              8.5 FTE</p> <p>*Provide citywide budget guidance and develop the budget, provide analysis, manage the budget process, and perform special projects</p>	<p><b>Business Licensing</b></p> <p>\$776,426                              6 FTE</p> <p>*Manage business and special licensing for city businesses; conduct investigations and enforcement; provide customer service</p>	<p><b>Central Cashiering</b></p> <p>\$312,828                              3 FTE</p> <p>*Central receipt and management of all city cash</p>
<p><b>Debt, Investments &amp; Treasury Management</b></p> <p>\$557,121                              3 FTE</p> <p>*Manage the investment of all city cash; issue and manage all city debt and financing</p>	<p><b>Marijuana Licensing</b></p> <p>\$418,986                              3 FTE</p> <p>*Regulate marijuana through licensing, development assistance, plan review and enforcement through regular inspections</p>	<p><b>Payroll</b></p> <p>\$1,046,384                              9 FTE</p> <p>*Manage and process the payroll including payment of deductions and benefits, and reconciliation of information</p>
<p><b>Purchasing and Contracts</b></p> <p>\$560,746                              8.5 FTE</p> <p>*Solicit and execute procurement awards *Enforce and terminate contracts</p>	<p><b>Tax Audit</b></p> <p>\$1,603,989                              13 FTE</p> <p>*Audit businesses for compliance with city tax laws and collect unpaid taxes through the audit process</p>	<p><b>Taxpayer Services</b></p> <p>\$1,185,994                              10 FTE</p> <p>*Administers the city’s taxes; processes returns; collects unpaid taxes; provides customer service</p>

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	71.00	80.00	83.00	83.00	83.00
<b>EXPENDITURES</b>	8,142,398	8,700,581	10,112,391	10,318,756	10,863,772

# Finance

## DESCRIPTION

The Finance Department includes general financial functions, business licensing, and tax collection for the city government. The department provides support and advice to the City Manager, City Council, and departments in matters related to financial issues, economic development policy, and strategic planning. Specific functions in carrying out this mission include: management of the budget process, support in strategic planning, development of long-range financial options, economic and revenue analysis, revenue management, licensing of businesses, collection of various taxes, accounting and financial reporting, cash management, financial controls, debt and capital planning, accounts receivable and payable, purchasing and contracts, payroll, pension administration, grant management, and marijuana enforcement.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	71.00	80.00	83.00	83.00	83.00
Personal Services	7,865,305	8,497,985	9,668,965	9,571,078	10,450,588
Allocated Expenses	-1,055,926	-1,128,147	-1,100,102	-1,255,102	-1,270,878
Supplies and Services	1,250,567	1,240,297	1,461,364	1,919,512	1,583,342
Interfund Charges	62,970	70,024	76,764	77,868	95,320
Capital Related	19,482	20,422	5,400	5,400	5,400
<b>Expenditures Total</b>	<b>\$8,142,398</b>	<b>\$8,700,581</b>	<b>\$10,112,391</b>	<b>\$10,318,756</b>	<b>\$10,863,772</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Finance Department budget resides primarily in the General Fund with a lesser amount in the Designated Revenues Fund. Across all funds, the Finance Department is projected to be is \$206,400 (2.0 percent) over the 2023 Original Budget. This is attributed to increases in professional services costs, primarily related to Enterprise Resource Planning (ERP) report writing. In the 2023 Spring Supplemental Appropriation process, the 2023 Original Budget was increased by one-time funding of \$300,000 in the General Fund to address ERP implementation report writing. When including this additional supplemental spending authority, the department is not projected to be over its General Fund working budget in 2023.

### 2024 Department Budget Variance

The Finance Department 2024 budget is \$751,400 (7.4 percent) higher than the 2023 Original Budget. This increase is completely due to Base Adjustments in the General Fund and a breakout can be found in the following Base Adjustments section. The compensation increase is driven by adjustments to wage rates resulting from the 2023 annual compensation market study as well the citywide assumptions for pay and benefit increases for 2024.

## BASE ADJUSTMENTS

Base Adjustments	2024
Compensation Adjustments	781,623
Mandated Costs	40,534
Other Adjustments	-70,776
<b>Total Base Adjustments</b>	<b>\$751,381</b>

# Finance

**EXPENDITURE SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	14,875	16,898	30,110	15,470	30,420
General Fund	8,127,523	8,683,683	10,082,281	10,303,286	10,833,352
<b>Expenditures Total</b>	<b>\$8,142,398</b>	<b>\$8,700,581</b>	<b>\$10,112,391</b>	<b>\$10,318,756</b>	<b>\$10,863,772</b>

**STAFFING SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	71.00	80.00	83.00	83.00	83.00
<b>Staffing Total</b>	<b>71.00</b>	<b>80.00</b>	<b>83.00</b>	<b>83.00</b>	<b>83.00</b>

**PROGRAM DETAIL**

## Accounting

This function oversees all financial activity of the city, maintains the official accounting records, and produces the annually required city financial statements. This program is also responsible for designing, implementing, and monitoring financial controls as well as overseeing the citywide purchasing card program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	1,340,528	1,460,175	1,716,342	1,635,918	1,866,103
<b>Expenditures Total</b>	<b>\$1,340,528</b>	<b>\$1,460,175</b>	<b>\$1,716,342</b>	<b>\$1,635,918</b>	<b>\$1,866,103</b>
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	1,226,340	1,347,557	1,600,877	1,501,469	1,738,874
Allocated Expenses	-115,356	-119,147	-126,436	-126,436	-134,307
Supplies and Services	229,544	231,765	241,901	260,885	261,536
<b>Expenditures Total</b>	<b>\$1,340,528</b>	<b>\$1,460,175</b>	<b>\$1,716,342</b>	<b>\$1,635,918</b>	<b>\$1,866,103</b>
<b>STAFFING SUMMARY</b>					
General Fund	9.00	12.00	13.00	13.00	13.00
<b>Staffing Total</b>	<b>9.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>
<b>PERFORMANCE MEASURE SUMMARY</b>					
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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	271,810	316,523	291,693	305,463	320,541
<b>Expenditures Total</b>	<b>\$271,810</b>	<b>\$316,523</b>	<b>\$291,693</b>	<b>\$305,463</b>	<b>\$320,541</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	264,262	277,808	288,213	291,429	316,884
Supplies and Services	7,548	38,715	3,480	14,034	3,657
<b>Expenditures Total</b>	<b>\$271,810</b>	<b>\$316,523</b>	<b>\$291,693</b>	<b>\$305,463</b>	<b>\$320,541</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Target 30 days for 85% of vendor payments	83%	84%	85%	82%	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.

The Administration Program received a 2023 Spring Supplemental one-time re-appropriation of \$300,000 for ERP Implementation for funds that were not spent in the 2022 budget. The unspent balance was added to the 2022 year-end fund balance in the General Fund and, via the 2023 Spring Supplemental, was made available for expenditure in 2023.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	14,875	16,898	30,110	15,470	30,420
General Fund	782,726	645,561	759,287	1,064,459	867,278
<b>Expenditures Total</b>	<b>\$797,601</b>	<b>\$662,459</b>	<b>\$789,397</b>	<b>\$1,079,929</b>	<b>\$897,698</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	372,909	434,666	455,726	460,613	496,674
Supplies and Services	365,359	163,641	262,296	547,941	316,267
Interfund Charges	59,333	64,152	71,375	71,375	84,757
<b>Expenditures Total</b>	<b>\$797,601</b>	<b>\$662,459</b>	<b>\$789,397</b>	<b>\$1,079,929</b>	<b>\$897,698</b>

# Finance

**PROGRAM DETAIL**

**Administration**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	840,563	981,243	1,261,071	1,282,241	1,316,956
<b>Expenditures Total</b>	<b>\$840,563</b>	<b>\$981,243</b>	<b>\$1,261,071</b>	<b>\$1,282,241</b>	<b>\$1,316,956</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	885,006	1,024,332	1,181,918	1,219,735	1,305,737
Allocated Expenses	-180,720	-187,248	-201,153	-201,153	-215,587
Supplies and Services	136,277	144,159	280,306	263,659	226,806
<b>Expenditures Total</b>	<b>\$840,563</b>	<b>\$981,243</b>	<b>\$1,261,071</b>	<b>\$1,282,241</b>	<b>\$1,316,956</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	6.50	8.50	8.50	8.50	8.50
<b>Staffing Total</b>	<b>6.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain appropriate reserve levels - Tabor, Policy, Operating	Yes	Yes	Yes	Yes	Yes

# Finance

**PROGRAM DETAIL**

## 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.

Past performances falling below the intended performance measure are due to inability to separate out time periods for the business to respond to requests for information or to complete a project to obtain a certificate of occupancy. Additionally, workload delays in building and zoning reviews impacted review timeframes. As these are mostly conducted internally by licensing staff added in 2022, this reflects the improved timeframes shown moving forward into 2023.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	590,255	719,728	697,954	776,426
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$590,255</b>	<b>\$719,728</b>	<b>\$697,954</b>	<b>\$776,426</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	559,044	666,315	646,649	720,705
Supplies and Services	0	30,771	50,466	48,358	51,066
Interfund Charges	0	440	1,057	1,057	2,765
Capital Related	0	0	1,890	1,890	1,890
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$590,255</b>	<b>\$719,728</b>	<b>\$697,954</b>	<b>\$776,426</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>0.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
82% of general licenses are turned around in 20 days or less	61%	77%	82%	83%	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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	307,080	337,336	292,989	367,221	312,828
<b>Expenditures Total</b>	<b>\$307,080</b>	<b>\$337,336</b>	<b>\$292,989</b>	<b>\$367,221</b>	<b>\$312,828</b>

# Finance

**PROGRAM DETAIL**

**Central Cashiering**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	273,465	205,183	228,455	233,236	248,194
Supplies and Services	33,615	132,153	64,534	133,985	64,634
<b>Expenditures Total</b>	<b>\$307,080</b>	<b>\$337,336</b>	<b>\$292,989</b>	<b>\$367,221</b>	<b>\$312,828</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Daily cash over/short target will have no more than 3 items in one month between \$1 and \$10	100%	100%	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. The positive projection in 2023 and the increased target in 2024 is due to stronger interest rate income and strategic investments in corporate credit.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	356,310	464,523	534,099	480,414	557,121
<b>Expenditures Total</b>	<b>\$356,310</b>	<b>\$464,523</b>	<b>\$534,099</b>	<b>\$480,414</b>	<b>\$557,121</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	320,732	394,075	405,477	412,466	430,523
Allocated Expenses	-328,222	-377,644	-296,221	-426,221	-398,980
Supplies and Services	360,942	444,967	421,434	490,760	521,434
Interfund Charges	2,858	3,125	3,409	3,409	4,144
<b>Expenditures Total</b>	<b>\$356,310</b>	<b>\$464,523</b>	<b>\$534,099</b>	<b>\$480,414</b>	<b>\$557,121</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Finance

**PROGRAM DETAIL**

**Debt, Investments & Treasury Management**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
City of Aurora portfolio fair value net return exceeds Bank of America Merrill Lynch 1-3 Year Treasury Index. Positive(+) = outperformed, Negative(-) = underperformed	+0.06%	+1.04%	+0.09%	+0.30%	+0.50%

**Marijuana Licensing**

This division was formed in 2014 to create, implement, and enforce the rules and regulations for retail marijuana establishments. Cross-functional teams provide assistance in licensing, tax collections, auditing, development assistance, plan review, permitting, and regular inspections by various departments. Retail, manufacturing, cultivation, testing, and transporter comprise the current allowed marijuana business types.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	462,523	276,375	423,515	302,807	418,986
<b>Expenditures Total</b>	<b>\$462,523</b>	<b>\$276,375</b>	<b>\$423,515</b>	<b>\$302,807</b>	<b>\$418,986</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	433,681	253,488	365,346	272,500	359,081
Allocated Expenses	0	0	25,000	0	25,000
Supplies and Services	9,360	1,839	33,169	29,205	33,169
Interfund Charges	0	626	0	1,102	1,736
Capital Related	19,482	20,422	0	0	0
<b>Expenditures Total</b>	<b>\$462,523</b>	<b>\$276,375</b>	<b>\$423,515</b>	<b>\$302,807</b>	<b>\$418,986</b>

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



# 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.

Spending by Payroll is projected to finish higher than the 2023 Original Budget due to higher personnel costs to cover staff overtime during the initial launch phase of the new ERP system. Advances in technology such as Workday and positive timekeeping has caused corrections to decrease, which is the reason for the updated performance measure target.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	695,134	882,674	990,345	1,106,055	1,046,384
<b>Expenditures Total</b>	<b>\$695,134</b>	<b>\$882,674</b>	<b>\$990,345</b>	<b>\$1,106,055</b>	<b>\$1,046,384</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	666,578	867,844	977,848	1,037,251	1,033,200
Supplies and Services	28,556	14,830	12,497	68,804	13,184
<b>Expenditures Total</b>	<b>\$695,134</b>	<b>\$882,674</b>	<b>\$990,345</b>	<b>\$1,106,055</b>	<b>\$1,046,384</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	7.00	9.00	9.00	9.00
<b>Staffing Total</b>	<b>5.00</b>	<b>7.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Three corrections or less per bi-weekly payroll 100% of the time	100%	84%	85%	90%	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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	375,165	423,216	520,330	499,958	560,746
<b>Expenditures Total</b>	<b>\$375,165</b>	<b>\$423,216</b>	<b>\$520,330</b>	<b>\$499,958</b>	<b>\$560,746</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	797,252	855,621	992,435	975,938	1,078,563
Allocated Expenses	-431,628	-444,108	-501,292	-501,292	-547,004
Supplies and Services	9,541	11,703	29,187	25,312	29,187
<b>Expenditures Total</b>	<b>\$375,165</b>	<b>\$423,216</b>	<b>\$520,330</b>	<b>\$499,958</b>	<b>\$560,746</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.50	8.50	8.50	8.50	8.50
<b>Staffing Total</b>	<b>7.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>

# Finance

**PROGRAM DETAIL**

**Purchasing and Contracts**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Achieve 85% of stated administrative lead times listed in the purchasing planner guide	81%	82%	85%	83%	85%

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,317,391	1,306,860	1,484,256	1,480,449	1,603,989
<b>Expenditures Total</b>	<b>\$1,317,391</b>	<b>\$1,306,860</b>	<b>\$1,484,256</b>	<b>\$1,480,449</b>	<b>\$1,603,989</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,306,367	1,296,964	1,467,956	1,464,149	1,587,449
Supplies and Services	11,024	9,896	16,300	16,300	16,540
<b>Expenditures Total</b>	<b>\$1,317,391</b>	<b>\$1,306,860</b>	<b>\$1,484,256</b>	<b>\$1,480,449</b>	<b>\$1,603,989</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	13.00	13.00	13.00	13.00	13.00
<b>Staffing Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	816,305	1,088,626	1,080,347	1,185,994
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$816,305</b>	<b>\$1,088,626</b>	<b>\$1,080,347</b>	<b>\$1,185,994</b>

# Finance

**PROGRAM DETAIL**

**Taxpayer Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	803,563	1,038,399	1,055,643	1,134,704
Supplies and Services	0	11,693	45,794	20,269	45,862
Interfund Charges	0	1,049	923	925	1,918
Capital Related	0	0	3,510	3,510	3,510
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$816,305</b>	<b>\$1,088,626</b>	<b>\$1,080,347</b>	<b>\$1,185,994</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	10.00	10.00	10.00	10.00
<b>Staffing Total</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Measures electronic filings as a percentage of total tax filings	99%	99.4%	100%	99.7%	100%
Three month rolling average field tax collections equals (100%) or exceeds CPI adjusted monthly three-year average of field tax collections	76%	88%	100%	92%	100%

# Fire

## PROGRAM SUMMARY

<p><b>Administration</b></p> <p>\$10,431,319                      20 FTE</p> <p>*Provide management support, including strategic planning, budgeting, financial control, and overall administrative duties</p>	<p><b>Community Operations Section</b></p> <p>\$68,825,247                      428 FTE</p> <p>*Respond to all requests for fire and EMS emergency assistance</p>	<p><b>Community Risk Reduction</b></p> <p>\$665,528                              4 FTE</p> <p>*Plan, prepare, and develop programming intended to reduce community risk and educate the public</p>
<p><b>Community Risk Reduction Inspections</b></p> <p>\$838,796                              7 FTE</p> <p>*Conduct fire inspections</p>	<p><b>Community Risk Reduction Investigation</b></p> <p>\$553,558                              3 FTE</p> <p>*Investigate fires, explosions, and illegal disposal of hazardous materials</p>	<p><b>Emergency Management and Planning</b></p> <p>\$485,172                              3 FTE</p> <p>*Manage the city's disaster preparedness operations</p>
<p><b>Emergency Medical Services (EMS) Bureau</b></p> <p>\$1,898,788                              4 FTE</p> <p>*Direct medical equipment purchase, medical protocol, hiring, quality improvement, training, and technology</p>	<p><b>Fire Training</b></p> <p>\$2,082,317                              11.5 FTE</p> <p>*Provide training to Fire Department personnel</p>	<p><b>Member Services Section</b></p> <p>\$580,258                              2 FTE</p> <p>*Develop department's professional standards and provide employee support through recruitment, training, and health &amp; safety strategies</p>

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>CIVIL - FTE</b>	424.00	441.00	445.00	445.00	459.00
<b>REGULAR - FTE</b>	18.00	18.00	18.00	19.50	23.50
<b>EXPENDITURES</b>	66,177,388	79,939,888	81,237,244	81,641,208	86,360,983

# 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. A recent reorganization of the department organizational structure has yielded 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 Branch tasked with providing both advanced and basic medical assistance. The Community Risk Reduction Section (CRRS) works on all hazards risk reduction and provides timely awareness to the community through education. This section includes the Fire Inspection Branch and the Investigations Branch, which conduct fire inspections and ensure fire code compliance. The Member Services Section (MSS) manages the department's human resources and provides recruitment, recruit and incumbent training, and safety and wellness programs. The Business Services Section (BSS) provides administrative support in terms of finance, payroll, procurement, and logistics.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	442.00	459.00	463.00	464.50	482.50
Personal Services	58,875,177	69,299,391	72,231,749	71,948,303	75,207,587
Supplies and Services	2,358,750	3,839,125	2,734,162	3,537,655	4,067,078
Utilities	234,401	283,282	280,600	320,738	320,500
Interfund Charges	4,292,206	4,630,690	5,514,333	5,343,112	5,894,418
Debt Related	0	67,212	0	0	0
Capital Related	79,628	1,482,962	0	15,000	395,000
Transfers Out	337,226	337,226	476,400	476,400	476,400
<b>Expenditures Total</b>	<b>\$66,177,388</b>	<b>\$79,939,888</b>	<b>\$81,237,244</b>	<b>\$81,641,208</b>	<b>\$86,360,983</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Aurora Fire Rescue (AFR) Department budget resides primarily in the General Fund, with a lesser amount in the Gifts and Grants Fund. Across both funds, AFR is projected to be \$404,000 (0.5 percent) over the 2023 Original Budget. In the 2023 Spring Supplemental Appropriation process, the original budget was reduced by a net \$2.9 million, bringing the variance up to \$3.3 million (4.2 percent). The supplemental adjustment affected only the General Fund by removing funding for one-time retention bonuses originally planned and budgeted for in 2023 but paid out in 2022. The supplemental process also included a General Fund adjustment to move the City of Aurora Public Safety Training Center (CAPSTC) division, totaling 1.5 FTE and operational funding, to AFR from the Information Technology Department.

After adjusting for the supplemental, AFR is projected to be over budget in the General Fund by \$3.0 million (3.9 percent). The major drivers for these overages include salary adjustments for a department reorganization and expenditures related to the AFR mandated staffing model. This includes overtime, acting pay, and a proactive staffing model that assists in mitigating the effects of attrition, as well as increased supplies and services that enhance the well-being and safety of AFR members. The Gifts and Grants Fund was not affected by any supplemental adjustments and is projected to be \$225,400 over the 2023 Original Budget. The overage is driven primarily by a timing issue with a grant award. The FY21 Assistance to Firefighters Officer Training Grant (\$285,700) was awarded in 2022, but most of the training funded by this grant will be conducted in 2023. The award date was after the deadline for budget development. Supplementals will be necessary to adjust both the General Fund and the Gifts and Grants Fund.

### 2024 Department Budget Variance

The AFR Department 2024 budget is \$5.1 million (6.3 percent) higher than the 2023 Original Budget, with \$2.1 million of that coming in base adjustments, as can be seen in the following Base Adjustments section. Most of the base adjustments occur in the General Fund and consist of the removal of prior-year one-time budgets for a total reduction of \$3.5 million. This is offset by a supplemental (mid-year) adjustment of \$315,900, compensation adjustments of \$4.2 million, and mandated cost adjustments of \$1.0 million. The compensation increase is driven by adjustments to wage rates resulting from the 2023 annual

# Fire

**DEPARTMENT NARRATIVE**

compensation review (budgeted in Non-Departmental in 2023), citywide assumptions for pay and benefit increases for 2024, as well as the contract under the 2023-2024 collective bargaining agreement. The supplemental adjustment moved the CAPSTC division funding from the Information Technology Department to AFR. The mandated cost adjustments include funding for increases in rates for contracts, supplies and services, as well as interfund charges related to fleet and risk. There is also a compensation increase in the Gifts and Grants Fund of \$21,500.

There are \$3.2 million in amendments in AFR that increase the General Fund, and one amendment reducing the Gifts and Grants Fund by \$114,400. The largest is a \$1.6 million amendment adding funding for 12.0 FTE firefighter personnel to provide adequate staffing to allow the backfilling of members as they attend essential training on duty. An additional amendment of note adds funding of \$1.1 million and 4.0 FTE to create an Emergency Medical Service (EMS) Branch to address the growing needs and complexity of the EMS system in Aurora. There is also an amendment to transfer 1.0 FTE Office of Emergency Management Specialist from the Gifts and Grants Fund to the General Fund. In total, the General Fund will increase by 19.0 FTE and the Gifts and Grants Fund will decrease by 1.0 FTE. Other amendments not mentioned here, as well as additional detail on all the amendments can be found in the Budget Amendment Requests section.

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-134,507
Mid Year Modifications	-3,036,122
Compensation Adjustments	4,223,513
Mandated Costs	1,006,444
<b>Total Base Adjustments</b>	<b>\$2,059,328</b>

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Community Educator and Programming	1.00	188,635	0	188,635
Program affected: Community Risk Reduction Strategic Outcome: Safe Duration: \$112,600 Ongoing, \$76,000 One-time This amendment adds 1.0 FTE Community Educator to develop programs, processes, and systems to identify and prioritize local risks to reduce the occurrence and negative impact on the community. The position is responsible for planning, preparing, and presenting programs of instruction intended to reduce community risk; educate and inform the public to increase fire and life safety; and minimize traumatic injuries. In addition to salary costs, this amendment includes programming costs and a vehicle to engage with the community.				
Add 1.0 FTE Facility Maintenance Technician for CAPSTC	1.00	0	0	0
Program affected: Police and Fire Training Strategic Outcome: Safe Duration: Ongoing The 2023 Spring Supplemental transferred \$365,900 and 1.5 FTE from the Information Technology Department to AFR to manage CAPSTC facility maintenance and support. The 1.0 FTE Logistics and Facility Manager is no longer required. The Fire Training Commander serves as the facility manager and liaison between the facility and the public safety users. However, additional tasks of scheduling, maintenance, and custodial duties are only provided by the 0.5 FTE Administrative Assistant already in the budget. This amendment would downgrade the vacant 1.0 FTE Manager to a 1.0 FTE Facility Worker and 1.0 FTE Administrative Assistant to provide full services during all business hours.				

# Fire

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 12.0 FTE Firefighters for Training Backfill  Program affected: Community Operations Section Strategic Outcome: Safe Duration: \$1.4 million Ongoing, \$204,000 One-time On-duty training for firefighters and paramedics is a crucial aspect of the job and is essential to maintaining a well-prepared and efficient firefighting and emergency medical response team. Examples of essential trainings include paramedic school, officer training, engineer academy, and other in service training. Backfilling these members while they are attending training is necessary to ensure that response units throughout the city remain fully operational. This amendment adds ongoing support for paramedic school and other essential certifications while providing 12.0 FTE Firefighters for backfill to allow these trainings to occur on duty.	12.00	1,615,135	0	1,615,135
Add 4.0 FTE for Various Positions to Create Emergency Medical Service (EMS) Branch  Program affected: EMS Branch Strategic Outcome: Safe Duration: \$722,900 Ongoing, \$387,800 One-time Emergency medical requests for service encompass approximately 70-80 percent of the requests for service provided by AFR. Enhancements are needed to ensure that service delivery is consistent with best practices and the expectations of the community. This amendment creates a dedicated EMS branch to address the growing needs and complexity of the EMS system in Aurora, including medical equipment, medical protocols and procedures, hiring, quality improvement, training, and technology. The EMS Branch will be led by 1.0 FTE Fire Commander and supported with 1.0 FTE Fire Captain, 1.0 FTE EMS System Manager, and 1.0 FTE Quality Assurance/Quality Improvement Nurse Practitioner.	4.00	1,110,641	0	1,110,641
Firefighter Direct Psychological Services  Program affected: Member Services Section Strategic Outcome: Safe Duration: Ongoing Suicides among first responders nationwide have outpaced line of duty deaths for every calendar year since 2017. If mental wellness is not addressed proactively, it could potentially lead to a decline in productivity among first responders, a reduction in empathy and compassion within our community, and could pose risks to the overall health and safety of both our members and the community at large. This amendment continues to fund psychological services; allowing members to find a way to manage their mental well-being and stress through professional psychologists that are trained to handle the stressors specific to first responders. In addition, this amendment provides additional resources and trainings to our Peer Support team, which is an immediate resource for our members that experience high-level critical calls at work or personal matters that affect both the members' job and life outside of work.	0.00	150,000	0	150,000
Transfer 1.0 FTE OEM Specialist from Gifts and Grants Fund to the General Fund  Program affected: Office of Emergency Management Strategic Outcome: Safe Duration: Ongoing Two Emergency Management Specialist positions were previously half-funded (1.0 FTE total) by a federal pass-through grant distributed by the State of Colorado. Due to a change in the grant allocation formula, the funding available to the city has been significantly reduced. These two positions are essential to maintaining the preparedness, mitigation, response and recovery capabilities across the city in regard to large scale emergencies and disasters. The two employees are also necessary to run the Emergency Operations Center as well as ensuring we are in compliance with all required planning and training across the city.	1.00	114,365	0	114,365

# Fire

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
<b>New Appropriation Total</b>	<b>19.00</b>	<b>3,178,776</b>	<b>0</b>	<b>3,178,776</b>
<b>General Fund Total</b>	<b>19.00</b>	<b>3,178,776</b>	<b>0</b>	<b>3,178,776</b>
<u>Gifts &amp; Grants Fund / New Appropriation</u>				
Transfer 1.0 FTE OEM Specialist from Gifts and Grants Fund to the General Fund	-1.00	-114,365	0	-114,365
Program affected: Office of Emergency Management Strategic Outcome: Safe Duration: Ongoing Two Emergency Management Specialist positions were previously half-funded (1.0 FTE total) by a federal pass-through grant distributed by the State of Colorado. Due to a change in the grant allocation formula, the funding available to the city has been significantly reduced. These two positions are essential to maintaining the preparedness, mitigation, response and recovery capabilities across the city in regard to large scale emergencies and disasters. The two employees are also necessary to run the Emergency Operations Center as well as ensuring we are in compliance with all required planning and training across the city.				
<b>New Appropriation Total</b>	<b>-1.00</b>	<b>-114,365</b>	<b>0</b>	<b>-114,365</b>
<b>Gifts &amp; Grants Fund Total</b>	<b>-1.00</b>	<b>-114,365</b>	<b>0</b>	<b>-114,365</b>
<b>Amendment Request Total All Funds</b>	<b>18.00</b>	<b>3,064,411</b>	<b>0</b>	<b>3,064,411</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	64,721,613	79,039,602	81,121,358	81,299,955	86,337,983
Gifts & Grants Fund	1,455,775	900,286	115,886	341,253	23,000
<b>Expenditures Total</b>	<b>\$66,177,388</b>	<b>\$79,939,888</b>	<b>\$81,237,244</b>	<b>\$81,641,208</b>	<b>\$86,360,983</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	17.00	17.00	17.00	18.50	23.50
General Fund Civil FTE	424.00	441.00	445.00	445.00	459.00
Gifts & Grants Fund	1.00	1.00	1.00	1.00	0.00
<b>Staffing Total</b>	<b>442.00</b>	<b>459.00</b>	<b>463.00</b>	<b>464.50</b>	<b>482.50</b>

## PROGRAM DETAIL

### Administration

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



# Fire

**PROGRAM DETAIL**

**Administration**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	8,737,109	9,415,016	9,672,366	9,824,577	10,418,319
Gifts & Grants Fund	11,451	14,047	13,000	3,852	13,000
<b>Expenditures Total</b>	<b>\$8,748,560</b>	<b>\$9,429,063</b>	<b>\$9,685,366</b>	<b>\$9,828,429</b>	<b>\$10,431,319</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	6,166,043	6,531,989	6,580,833	6,503,396	6,779,896
Supplies and Services	313,569	317,838	392,126	571,592	401,958
Utilities	234,401	283,282	280,600	302,738	301,100
Interfund Charges	2,024,247	2,228,742	2,431,807	2,450,703	2,948,365
Debt Related	0	67,212	0	0	0
Capital Related	10,300	0	0	0	0
<b>Expenditures Total</b>	<b>\$8,748,560</b>	<b>\$9,429,063</b>	<b>\$9,685,366</b>	<b>\$9,828,429</b>	<b>\$10,431,319</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	8.00	8.00	8.00	8.00	8.00
General Fund Civil FTE	12.00	12.00	12.00	12.00	12.00
<b>Staffing Total</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

**Community Operations Section**

This function provides a full-service emergency response system to the citizens and visitors of the city and includes rapid emergency response and abatement of all fire-related incidents. It also provides initial basic and advanced life support care to medically stabilize patients and ensures that they are transported to the appropriate medical facility with appropriate continuous care. This function is capable of providing specialty services such as Hazardous Materials, Mass Decontamination, Wildland, and Technical Rescue Services related to incidents of a specialized nature. For 2024, 12.0 FTE have been added in the amendment process and 1.0 FTE Community Health Lieutenant has been moved from the old Community Engagement Division under a 2023 reorganization.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	51,677,810	63,602,908	66,877,504	65,173,021	68,825,247
Gifts & Grants Fund	1,281,624	536,611	0	8,919	0
<b>Expenditures Total</b>	<b>\$52,959,434</b>	<b>\$64,139,519</b>	<b>\$66,877,504</b>	<b>\$65,181,940</b>	<b>\$68,825,247</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	49,119,604	58,256,826	61,818,133	60,302,050	63,506,590
Allocated Expenses	10,275	0	0	0	0
Supplies and Services	1,250,593	1,990,189	1,588,681	1,643,577	2,017,397
Interfund Charges	2,205,224	2,315,436	2,994,290	2,759,913	2,824,860
Capital Related	36,512	1,239,842	0	0	0
Transfers Out	337,226	337,226	476,400	476,400	476,400
<b>Expenditures Total</b>	<b>\$52,959,434</b>	<b>\$64,139,519</b>	<b>\$66,877,504</b>	<b>\$65,181,940</b>	<b>\$68,825,247</b>

# Fire

**PROGRAM DETAIL**

**Community Operations Section**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund Civil FTE	393.00	410.00	415.00	415.00	428.00
<b>Staffing Total</b>	<b>393.00</b>	<b>410.00</b>	<b>415.00</b>	<b>415.00</b>	<b>428.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90th percentile response times for first due truck company to structure fires is under 9 minutes 20 seconds	8:53	7:40	< 9:20	8:38	< 9:20
90th percentile response times for first due unit to structure fires is under 6 minutes 20 seconds	5:45	6:02	< 6:20	6:14	< 6:20

**Community Risk Reduction**

The Community Risk Reduction (CRR) Section will begin the work necessary to reimagine AFR’s role in fire and injury prevention programming. This includes fire and injury prevention programs in Aurora schools, after the fire community programming, and fire prevention work. Additionally, as risk assessment and continuous improvement are critical components of the accreditation process, the CRR Section will have a more prominent role in accreditation and strategic planning, as well as lead the monitoring and maintenance of the ISO Community Protection Classification. While adding a 1.0 FTE Community Educator in 2024, the 1.0 FTE Fire Recruiter was moved to the Member Services Section as part of the department reorganization. Since the COVID-19 pandemic, residents have been reluctant to welcome fire crews into their homes to install smoke detectors. AFR has been successful in distributing boxed smoke detectors at community events, but the performance metric only includes units that have been installed correctly and are deemed operational by AFR members. With the addition of the Community Educator in the 2024 budget, AFR anticipates more community interactions that will result in invitations to install in-home smoke detector units.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	648,975	772,836	659,811	795,016	665,528
Gifts & Grants Fund	38,399	41,595	0	29,042	0
<b>Expenditures Total</b>	<b>\$687,374</b>	<b>\$814,431</b>	<b>\$659,811</b>	<b>\$824,058</b>	<b>\$665,528</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	628,993	686,543	627,970	761,457	547,107
Supplies and Services	50,062	104,497	8,388	40,219	21,388
Interfund Charges	8,319	23,391	23,453	22,382	22,033
Capital Related	0	0	0	0	75,000
<b>Expenditures Total</b>	<b>\$687,374</b>	<b>\$814,431</b>	<b>\$659,811</b>	<b>\$824,058</b>	<b>\$665,528</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	1.00	1.00	2.00
General Fund Civil FTE	4.00	4.00	3.00	3.00	2.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Install 100 smoke detectors per year	26	40	100	45	100

# Fire

**PROGRAM DETAIL**

## Community Risk Reduction Inspections

This function conducts annual and biennial fire inspections in all businesses and schools within the city and enforces compliance with the International Fire Code (IFC) in matters of fire and life safety.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	658,612	726,371	748,810	796,085	838,796
<b>Expenditures Total</b>	<b>\$658,612</b>	<b>\$726,371</b>	<b>\$748,810</b>	<b>\$796,085</b>	<b>\$838,796</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	607,503	677,026	696,869	734,782	763,079
Supplies and Services	14,712	14,564	14,164	16,509	14,164
Interfund Charges	36,397	34,781	37,777	44,794	61,553
<b>Expenditures Total</b>	<b>\$658,612</b>	<b>\$726,371</b>	<b>\$748,810</b>	<b>\$796,085</b>	<b>\$838,796</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	6.00	6.00	6.00	6.00	6.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Total number of fire deaths is 0	1	4	0	3	0

## Community Risk Reduction Investigation

This function 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	480,378	526,399	527,614	532,296	553,558
Gifts & Grants Fund	0	154,657	0	8,142	0
<b>Expenditures Total</b>	<b>\$480,378</b>	<b>\$681,056</b>	<b>\$527,614</b>	<b>\$540,438</b>	<b>\$553,558</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	473,658	521,033	519,963	524,645	545,907
Supplies and Services	6,720	11,407	7,651	15,793	7,651
Capital Related	0	148,616	0	0	0
<b>Expenditures Total</b>	<b>\$480,378</b>	<b>\$681,056</b>	<b>\$527,614</b>	<b>\$540,438</b>	<b>\$553,558</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund Civil FTE	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Fire

**PROGRAM DETAIL**

## Community Risk Reduction Investigation

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Annual closure rate for arson cases is the national average of 22%	29%	51%	22%	53%	22%

## Emergency Management and Planning

This function is responsible for coordinating the prevention, preparation, response, and recovery from natural or man-made disasters that occur within the City of Aurora. This is accomplished through the production and maintenance of the city's Continuity of Operations Plan, as well as the coordination and evaluation of response and recovery capabilities by providing pre-event exercises and drills. This program is also responsible for all intra-city grant acquisition and oversight related to emergency management within the city.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	194,535	338,365	323,069	419,953	475,172
Gifts & Grants Fund	124,301	110,798	102,886	48,171	10,000
<b>Expenditures Total</b>	<b>\$318,836</b>	<b>\$449,163</b>	<b>\$425,955</b>	<b>\$468,124</b>	<b>\$485,172</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	310,006	376,569	385,422	437,300	440,680
Allocated Expenses	-10,275	0	0	0	0
Supplies and Services	17,666	11,988	37,256	27,547	40,144
Interfund Charges	1,439	3,066	3,277	3,277	4,348
Capital Related	0	57,540	0	0	0
<b>Expenditures Total</b>	<b>\$318,836</b>	<b>\$449,163</b>	<b>\$425,955</b>	<b>\$468,124</b>	<b>\$485,172</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	1.00	1.00	2.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Gifts & Grants Fund	1.00	1.00	1.00	1.00	0.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
OEM personnel will participate in 90% (a minimum of 400 hours) of all local and regional exercises	90%	90%	90%	90%	90%

# Fire

**PROGRAM DETAIL**

**Emergency Medical Services (EMS) Bureau**

A dedicated Emergency Medical Services (EMS) Branch was established under a recent reorganization to address the growing needs and complexity of the EMS system in Aurora. The EMS branch will direct the purchase of medical supplies, develop and review the medical protocols, deliver and coordinate all medical response related training, monitor certifications, and provide quality assurance and quality improvement analysis and recommendations. In 2024, 4.0 FTE have been added to this program as presented in the Budget Amendment Request section to manage this branch. As for the performance measure, AFR is in the process of modifying its EMS delivery and response times models. AFR's new Right Response Model (Priority Dispatch) began operation on 10/25/2023. The 4.0 FTE EMS Branch employees to be hired in 2024 will further help AFR evaluate its service delivery model.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	715,658	1,428,203	486,658	1,263,057	1,898,788
<b>Expenditures Total</b>	<b>\$715,658</b>	<b>\$1,428,203</b>	<b>\$486,658</b>	<b>\$1,263,057</b>	<b>\$1,898,788</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	160,137	565,397	0	695,400	713,115
Supplies and Services	522,705	825,842	486,658	567,657	885,673
Capital Related	32,816	36,964	0	0	300,000
<b>Expenditures Total</b>	<b>\$715,658</b>	<b>\$1,428,203</b>	<b>\$486,658</b>	<b>\$1,263,057</b>	<b>\$1,898,788</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	0.00	2.00
General Fund Civil FTE	0.00	0.00	0.00	0.00	2.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90th percentile response times for first due unit to medical emergencies is under 6 minutes 20 seconds	6:31	8:49	< 6:20	9:30	< 6:20

**Fire Training**

The Fire Training Branch falls under the Member Services Section in the recent reorganization. This branch provides the necessary resources, instructors, and equipment to conduct basic firefighting training of 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. As part of the 2023 Spring Supplemental Appropriation process, 1.5 FTE was moved to this program from the Information Technology Department. In 2024, 1.0 FTE has been added to this program as presented in the Budget Amendment Request section.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,406,064	1,584,968	1,427,021	2,022,500	2,082,317
Gifts & Grants Fund	0	42,578	0	243,127	0
<b>Expenditures Total</b>	<b>\$1,406,064</b>	<b>\$1,627,546</b>	<b>\$1,427,021</b>	<b>\$2,265,627</b>	<b>\$2,082,317</b>

# Fire

**PROGRAM DETAIL**

**Fire Training**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,234,381	1,460,600	1,267,679	1,765,099	1,556,880
Supplies and Services	155,103	141,672	135,613	405,485	452,778
Utilities	0	0	0	18,000	19,400
Interfund Charges	16,580	25,274	23,729	62,043	33,259
Capital Related	0	0	0	15,000	20,000
<b>Expenditures Total</b>	<b>\$1,406,064</b>	<b>\$1,627,546</b>	<b>\$1,427,021</b>	<b>\$2,265,627</b>	<b>\$2,082,317</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	1.00	2.50	3.50
General Fund Civil FTE	9.00	9.00	8.00	8.00	8.00
<b>Staffing Total</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>10.50</b>	<b>11.50</b>

**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 items. The Recruitment Branch and its associated 1.0 FTE Fire Recruiter was moved from Community Risk Reduction Section to Member Services Section in the recent reorganization. This position facilitates the firefighter recruitment and hiring process and coordinates outreach to job candidates interested in working for Aurora Fire Rescue.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	202,472	644,536	398,505	473,450	580,258
<b>Expenditures Total</b>	<b>\$202,472</b>	<b>\$644,536</b>	<b>\$398,505</b>	<b>\$473,450</b>	<b>\$580,258</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	174,852	223,408	334,880	224,174	354,333
Supplies and Services	27,620	421,128	63,625	249,276	225,925
<b>Expenditures Total</b>	<b>\$202,472</b>	<b>\$644,536</b>	<b>\$398,505</b>	<b>\$473,450</b>	<b>\$580,258</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund Civil FTE	1.00	1.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# General Management

## PROGRAM SUMMARY

<p><b>Intergovernmental Relations</b></p> <hr/> <p>\$326,892 <span style="float: right;">1 FTE</span></p> <p>*Manage federal, state, and local government affairs</p>	<p><b>Internal Audit</b></p> <hr/> <p>\$599,470 <span style="float: right;">4 FTE</span></p> <p>*Employ leading practices in partnership with all city departments to manage risk and produce performance improvement</p>	<p><b>Office of Development Assistance</b></p> <hr/> <p>\$1,152,630 <span style="float: right;">10 FTE</span></p> <p>*Provide assistance to developers *Manage the annexation process and the metropolitan district process</p>
<p><b>Office of International and Immigrant Affairs</b></p> <hr/> <p>\$657,230 <span style="float: right;">2 FTE</span></p> <p>*Foster relationships with Aurora's immigrant and refugee community *Liaison to Sister Cities program</p>	<p><b>Office of Process Improvement</b></p> <hr/> <p>\$541,832 <span style="float: right;">4 FTE</span></p> <p>*Provides methods, resources, and training to optimize business processes for timeliness, code compliance, and quality</p>	<p><b>Office of the City Clerk</b></p> <hr/> <p>\$1,164,061 <span style="float: right;">8 FTE</span></p> <p>*Manage city code, charter, council agendas, and elections *Provide citywide records management services</p>
<p><b>Office of the City Manager</b></p> <hr/> <p>\$2,133,115 <span style="float: right;">10 FTE</span></p> <p>*Provide direction and oversight of all city operations</p>		

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
REGULAR - FTE	38.00	48.00	43.00	38.00	39.00
EXPENDITURES	5,819,179	6,610,521	7,111,478	5,841,943	6,575,230

# General Management

## DESCRIPTION

It is the responsibility of General Management to ensure that all departments operate efficiently and effectively to meet the goals established by City Council. All of the following groups are housed in General Management: The Office of the City Manager; Deputy City Managers; Office of Development Assistance; Intergovernmental Relations; Internal Audit; Office of City Clerk; Office of International and Immigrant Affairs; and Office of Process Improvement.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	38.00	48.00	43.00	38.00	39.00
Personal Services	4,701,371	4,997,659	5,900,851	4,392,362	5,569,464
Supplies and Services	1,019,124	1,516,185	1,129,676	1,371,376	988,858
Interfund Charges	66,999	72,915	80,951	78,205	94,856
Capital Related	31,685	23,762	0	0	0
Transfers Out	0	0	0	0	-77,948
<b>Expenditures Total</b>	<b>\$5,819,179</b>	<b>\$6,610,521</b>	<b>\$7,111,478</b>	<b>\$5,841,943</b>	<b>\$6,575,230</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The General Management budget resides primarily in the General Fund and the Development Review Fund, with a lesser amount in the Gift and Grants Fund. Across all funds, General Management is projected to be \$1.3 million (17.9 percent) under the 2023 Original Budget. In the 2023 Spring Supplemental Appropriation process, the original budget was reduced by a net \$668,700, bringing the variance down to \$600,900 (9.3 percent). The supplemental adjustment primarily impacted the General Fund by moving two divisions, totaling 5.0 FTE, out of General Management, with the Energy and Environment Division moving to the Planning Department and the Office of Diversity, Equity, and Inclusion moving to the Human Resources Department. The supplemental process also included increases for appropriation of grant funding in the Gift and Grants Fund.

After adjusting for the supplementals, General Management is projected to be under budget in the General Fund by \$170,000 (3.7 percent) and under in the Development Review Fund by \$484,000 (27.7 percent). The savings in both funds are overwhelmingly due to vacancy savings. The Gift and Grants Fund is projected to be over budget by \$53,100 (55.4 percent) due to new funding for the We Are Aurora grant and a sponsorship secured for Global Fest.

### 2024 Department Budget Variance

Across all funds, General Management expenses will be \$536,200 (7.5 percent) lower than the 2023 Original Budget. Base adjustments account for the entire variance, as the one 2024 amendment has a zero-dollar impact. A breakout can be found in the following Base Adjustments section which shows that the removal of prior-year one-time budgets and supplemental (mid-year) adjustments together total a reduction of \$816,400. This is offset by compensation adjustments of \$156,100 and mandated cost increases of \$115,900. The compensation increase is driven by adjustments to wage rates resulting from the 2023 annual compensation review (budgeted in Non-Departmental in 2023) and the citywide assumptions for pay and benefit increases for 2024. The mandated cost adjustment includes an increase of \$79,000 to expand and fully fund the Language Access Plan as well as an increase for the risk charge-back and various fees and subscriptions.

There is one zero-dollar amendment in the budget for 2024 to transfer 1.0 FTE from Parks, Recreation, and Open Space (PROS) to the City Manager’s Office. The PROS position has been vacant since March of 2020 when the incumbent was temporarily assigned to the Covid-19 response, funded by grant funding. With this amendment, the position will permanently become a Project Coordinator in the General Fund, reporting to the Special Projects Manager in the City Manager’s Office. Additional details can be found in the Budget Amendment Request Section.



# General Management

## BASE ADJUSTMENTS

Base Adjustments	2024
Prior Year One Times	-62,000
Mid Year Modifications	-754,408
Compensation Adjustments	156,084
Mandated Costs	124,076
<b>Total Base Adjustments</b>	<b>(\$536,248)</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Transfer 1.0 FTE from PROS to General Management to Create Project Coordinator Position	1.00	0	0	0
Program affected: Office of the City Manager; Parks, Recreation & Open Space Strategic Outcome: Well-Managed Duration: Ongoing This zero dollar ongoing amendment will transfer authority for 1.0 FTE from Parks, Recreation and Open Space (PROS) to the Office of the City Manager. The existing position in the Recreation Fund has been vacant since March of 2020 when the incumbent was temporarily assigned to the COVID-19 response as a Project Coordinator, funded by the relief grant. The PROS position will be reclassified to a Project Coordinator that will report to the Special Projects Manager and allow for the incumbent to move permanently to the General Fund. The cost of the position in the General Fund is offset by a reduction in the Recreation Fund subsidy for the position.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Total</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amendment Request Total All Funds</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Development Review Fund	1,039,058	1,117,439	1,750,153	1,266,150	1,694,462
General Fund	4,711,285	5,402,121	5,339,025	4,426,962	4,870,768
Gifts & Grants Fund	68,836	90,961	22,300	148,831	10,000
<b>Expenditures Total</b>	<b>\$5,819,179</b>	<b>\$6,610,521</b>	<b>\$7,111,478</b>	<b>\$5,841,943</b>	<b>\$6,575,230</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Development Review Fund	9.00	14.00	14.00	14.00	14.00
General Fund	29.00	34.00	29.00	24.00	25.00
<b>Staffing Total</b>	<b>38.00</b>	<b>48.00</b>	<b>43.00</b>	<b>38.00</b>	<b>39.00</b>

# General Management

**PROGRAM DETAIL**

## Intergovernmental Relations

The program manages the federal lobbying contract to ensure Aurora's interests are represented in Washington, D.C. and to secure federal funding for the city. It manages the state lobbying contract and analyzes state legislation to determine effects on the city. It lobbies for or against proposals in order to maintain the city's interests. This division fosters and maintains relationships with local governments and affiliated groups.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	261,945	346,936	328,303	331,896	326,892
<b>Expenditures Total</b>	<b>\$261,945</b>	<b>\$346,936</b>	<b>\$328,303</b>	<b>\$331,896</b>	<b>\$326,892</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	94,286	89,191	135,706	127,592	134,295
Supplies and Services	167,659	257,745	192,597	204,304	192,597
<b>Expenditures Total</b>	<b>\$261,945</b>	<b>\$346,936</b>	<b>\$328,303</b>	<b>\$331,896</b>	<b>\$326,892</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## Internal Audit

The Office of Internal Audit operates as an independent, objective, assurance and consulting activity designed to add value to and improve the city’s operations. It assists the City of Aurora in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the city’s operations, risk management, internal control, and governance processes. Internal Audit conducts performance, compliance, and financial audits, consulting services, and investigations.

The percentage of audits on the audit plan started and/or completed by the end of the year projection for 2023 is 60%, which is lower than the target for the year. This is partly because the Police Auditor position has been vacant for most of the year. Additionally, the trends show that a number of audits planned in any given year often roll in to the next year. This trend is factored in to the 2024 target, bringing it down to 65%. A new measure has been added for the 2024 budget to measure the percentage of audit recommendations accepted, with a target of 100%.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	468,540	567,100	550,776	530,872	599,470
<b>Expenditures Total</b>	<b>\$468,540</b>	<b>\$567,100</b>	<b>\$550,776</b>	<b>\$530,872</b>	<b>\$599,470</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	456,062	510,547	515,826	454,098	562,597
Supplies and Services	12,478	56,553	34,950	76,774	36,873
<b>Expenditures Total</b>	<b>\$468,540</b>	<b>\$567,100</b>	<b>\$550,776</b>	<b>\$530,872</b>	<b>\$599,470</b>

# General Management

**PROGRAM DETAIL**

**Internal Audit**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of audit recommendations accepted (NEW)	N/A	N/A	N/A	100%	100%
Percentage of audits on the Audit Plan started and/or completed by the end of the year	65%	61%	70%	60%	65%

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	816,767	814,560	1,260,645	902,348	1,152,630
<b>Expenditures Total</b>	<b>\$816,767</b>	<b>\$814,560</b>	<b>\$1,260,645</b>	<b>\$902,348</b>	<b>\$1,152,630</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	812,298	804,523	1,250,170	892,774	1,141,213
Supplies and Services	805	6,000	6,105	5,204	6,105
Interfund Charges	3,664	4,037	4,370	4,370	5,312
<b>Expenditures Total</b>	<b>\$816,767</b>	<b>\$814,560</b>	<b>\$1,260,645</b>	<b>\$902,348</b>	<b>\$1,152,630</b>
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	8.00	10.00	10.00	10.00	10.00
<b>Staffing Total</b>	<b>8.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of pre-application notes provided within established timelines	99%	95%	95%	100%	95%

# General Management

**PROGRAM DETAIL**

**Office of International and Immigrant Affairs**

The Office of International and Immigrant Affairs (OIIA) is responsible for conducting various activities with 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 Aurora Sister Cities program. In addition, OIIA manages the city’s Language Access Plan. Also, included in the OIIA budget is \$50,000 of ongoing funding for the annual Global Fest event.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	520,115	525,576	533,670	585,136	647,230
Gifts & Grants Fund	64,724	90,811	10,000	148,831	10,000
<b>Expenditures Total</b>	<b>\$584,839</b>	<b>\$616,387</b>	<b>\$543,670</b>	<b>\$733,967</b>	<b>\$657,230</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	224,811	261,588	248,034	288,396	329,392
Supplies and Services	360,028	354,799	295,636	445,571	327,838
<b>Expenditures Total</b>	<b>\$584,839</b>	<b>\$616,387</b>	<b>\$543,670</b>	<b>\$733,967</b>	<b>\$657,230</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**Office of Process Improvement**

The Office of Process Improvement 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 Office of Process Improvement 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	222,291	302,879	489,508	363,802	541,832
<b>Expenditures Total</b>	<b>\$222,291</b>	<b>\$302,879</b>	<b>\$489,508</b>	<b>\$363,802</b>	<b>\$541,832</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	222,291	302,879	489,508	281,562	541,832
Supplies and Services	0	0	0	82,240	0
<b>Expenditures Total</b>	<b>\$222,291</b>	<b>\$302,879</b>	<b>\$489,508</b>	<b>\$363,802</b>	<b>\$541,832</b>
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	1.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>1.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	936,626	1,344,788	1,208,477	1,156,883	1,164,061
<b>Expenditures Total</b>	<b>\$936,626</b>	<b>\$1,344,788</b>	<b>\$1,208,477</b>	<b>\$1,156,883</b>	<b>\$1,164,061</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	577,705	705,034	779,028	705,294	775,006
Supplies and Services	339,954	619,018	406,827	428,967	361,558
Interfund Charges	18,967	20,736	22,622	22,622	27,497
<b>Expenditures Total</b>	<b>\$936,626</b>	<b>\$1,344,788</b>	<b>\$1,208,477</b>	<b>\$1,156,883</b>	<b>\$1,164,061</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.00	8.00	8.00	8.00	8.00
<b>Staffing Total</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

**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.

In the 2024 budget, 1.0 FTE Project Coordinator position is transferred into the City Manager's Office from Parks, Recreation & Open Space.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,731,894	1,800,727	1,975,691	1,822,175	2,133,115
<b>Expenditures Total</b>	<b>\$1,731,894</b>	<b>\$1,800,727</b>	<b>\$1,975,691</b>	<b>\$1,822,175</b>	<b>\$2,133,115</b>

# General Management

**PROGRAM DETAIL**

**Office of the City Manager**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,635,294	1,620,262	1,858,160	1,642,646	2,085,129
Supplies and Services	53,176	133,300	65,887	128,316	63,887
Interfund Charges	43,424	47,165	51,644	51,213	62,047
Transfers Out	0	0	0	0	-77,948
<b>Expenditures Total</b>	<b>\$1,731,894</b>	<b>\$1,800,727</b>	<b>\$1,975,691</b>	<b>\$1,822,175</b>	<b>\$2,133,115</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	8.00	8.00	9.00	9.00	10.00
<b>Staffing Total</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>

# Housing and Community Services

## PROGRAM SUMMARY

<p><b>Administration</b></p> <hr/> <p>\$1,184,657                      8.3 FTE</p> <p>*Provides oversight, administration, and management of programs, budget, and personnel</p>	<p><b>Animal Services</b></p> <hr/> <p>\$3,883,882                      30 FTE</p> <p>*Provides shelter, veterinary care, placement through adoption, transfer, or other means; pet licensing and education, and enforcement</p>	<p><b>Community Engagement</b></p> <hr/> <p>\$2,397,327                      9.7 FTE</p> <p>*Resources for human, community, social, and cultural services</p>
<p><b>Crisis Teams</b></p> <hr/> <p>\$1,667,737                      2 FTE</p> <p>*Provides an alternative to the traditional law enforcement response</p>	<p><b>Homelessness Initiative</b></p> <hr/> <p>\$5,460,703                      5 FTE</p> <p>*Supports services along the homelessness crisis response system continuum</p>	<p><b>Housing and Community Development</b></p> <hr/> <p>\$5,977,963                      16.5 FTE</p> <p>*Utilizes local and federal funds to promote housing and community development programs</p>
<p><b>Neighborhood Support</b></p> <hr/> <p>\$2,807,399                      25 FTE</p> <p>*Promotes a well-maintained city *Provides education and enforcement of city ordinances *Promotes community engagement</p>		

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	88.50	90.50	93.50	93.50	96.50
<b>EXPENDITURES</b>	32,402,009	21,643,379	24,110,221	24,332,343	23,379,668

# Housing and Community Services

## DESCRIPTION

Housing and Community Services consists of seven divisions: Administration, Animal Services, Community Engagement, Crisis Teams, 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, 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	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	88.50	90.50	93.50	93.50	96.50
Personal Services	6,303,530	7,252,193	8,416,313	8,032,884	9,266,119
Allocated Expenses	-18,801	-556,391	182,292	297,553	156,269
Supplies and Services	25,677,936	12,387,835	15,038,804	15,521,350	13,564,159
Utilities	2,395	0	0	0	0
Interfund Charges	286,030	306,155	397,812	345,352	393,121
Capital Related	0	2,216,087	75,000	75,204	0
Transfers Out	150,919	37,500	0	60,000	0
<b>Expenditures Total</b>	<b>\$32,402,009</b>	<b>\$21,643,379</b>	<b>\$24,110,221</b>	<b>\$24,332,343</b>	<b>\$23,379,668</b>

## DEPARTMENT NARRATIVE

### 2023 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, and the Gifts and Grants Fund. The 2023 HCS bottom-line projection is \$222,100 (0.9 percent) higher than the 2023 Original Budget. This adjustment is the net of increases in the projection for the General Fund (\$327,300, 3.1 percent higher); Gifts and Grants Fund (\$368,800, 15.0 percent higher); and decreases in the Community Development Fund (\$3,200, 0.1 percent lower) and in the Marijuana Tax Revenue Fund (\$470,800, 7.3 percent lower) compared to the 2023 Original Budget.

The variance in the General Fund is attributable to the Affordable Housing AHA Willow Park Rehab project and includes the re-appropriation of \$469,600 in the 2023 Spring Supplemental. The Gifts and Grants Fund variance is due to the Department of Local Affairs (DOLA) Emergency Mortgage Assistance Program grant, which awarded \$1.8 million in federal funds to Community Development. Lower than budgeted spending in the Community Development Fund is due to a slight decrease in Housing and Urban Development (HUD) grant awards. In the Marijuana Tax Revenue Fund, the projected draw down of Youth Violence Prevention fund balance is lower than originally budgeted.

Technical supplementals will be required to provide appropriation for the DOLA Emergency Mortgage Assistance Program grant and to adjust the budget for HUD grant awards and related program income.

### 2024 Department Budget Variance

The Housing and Community Services (HCS) Department 2024 budget is \$730,600 (3.0 percent) less than the 2023 Original Budget. This is largely due to the significant commitment of fund balance through a one-time, non-recurring 2023 appropriation to the Youth Violence Prevention Program. A decrease in expected grant awards of \$1.5 million also contributes to this budget variance. Other significant base budget adjustments and 2024 budget amendments partially offset these declines. This includes citywide pay and benefit adjustments as well as the reflection of Equal Pay Equal Work (EPEW) wage adjustments within the department. In addition, the Crisis Response Team (CRT) UC Health contract budget of \$462,500 will be moved from the Aurora Police Department to Housing and Community Services to consolidate the contract budget for the Aurora Mobile Response Team (AMRT), the Crisis Response Team, and the Targeted Violence Prevention Program under the new Crisis Teams program. Technical base budget adjustments were made to the Youth Violence Prevention and



# Housing and Community Services

**DEPARTMENT NARRATIVE**

Homelessness Program to reflect changes in anticipated funds available for these programs.

In the 2024 budget, there are six amendments for a total of \$883,900 in the General Fund and \$96,800 in the Community Development Fund. One of these amendments is the annual amendment in the Community Development Fund to adjust the appropriation to reflect the 2024 estimated grant awards for the Community Development Block Grant and the Home Investment Partnerships Grant. One amendment adds 3.0 FTE to create a more robust Foster Program for the Aurora Animal Shelter. This will reduce the number of animals in the shelter and speed up the process of adoption. This amendment also includes costs for veterinary supplies and medicines. The 2024 budget also includes the expansion of the Aurora Mobile Response Team, adding another contracted clinician and Emergency Medical Technician (EMT) response team. One critical add will be a 1.0 FTE Deputy Director of Housing and Community Services to plan, organize, direct, and implement operations for assigned divisions and projects within the department. The department will also add 1.0 FTE Senior Budget Analyst. The remaining amendment will increase the HCS Department training budget by \$25,000 ongoing. More information on these amendments can be found in the Budget Amendment Requests section.

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-1,414,695
Mid Year Modifications	-141,974
Compensation Adjustments	423,227
Mandated Costs	4,147
Grant / Designated Revenue Adjustments	-1,493,369
Other Adjustments	911,488
<b>Total Base Adjustments</b>	<b>(\$1,711,176)</b>

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
Anticipated CDBG and HOME Grant Adjustments	0.00	96,756	0	96,756
Program affected: Housing and Community Development Strategic Outcome: Economically Strong Duration: Ongoing This amendment makes the necessary adjustments to appropriation for the 2024 anticipated grant awards and program income for the Community Development Block Grant (CDBG) and Home Investment Partnerships Grant (HOME).				
Transfer Vacant Community Development Position to General Fund and Reclass to Deputy Director	-1.00	0	0	0
Program affected: Housing and Community Development, Administration Strategic Outcome: Well-Managed Duration: \$187,400 Ongoing; \$2,000 One-time This amendment will transfer a vacant Community Development position from the Community Development Fund to the General Fund and reclass this position to a Deputy Director of Housing and Community Services. The Deputy Director will plan, organize, direct, and implement operations for assigned divisions and projects within the department. This amendment also includes \$2,000 of one-time costs for technology and other related initial employee costs.				
There is no budget impact to the Community Development Fund. This position has been held vacant due to HUD funding constraints.				

# Housing and Community Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net

Community Development Fund / New Appropriation

Transfer Vacant Community Development Position to General Fund and Reclass to Sr. Budget Analyst	-1.00	0	0	0
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Program affected: Housing and Community Development, Administration  
 Strategic Outcome: Well-Managed  
 Duration: \$92,500 Ongoing; \$2,000 One-time  
 This amendment will transfer a vacant Community Development position from the Community Development Fund to the General Fund and reclass this position to a Senior Budget Analyst. The Senior Budget Analyst will be responsible for coordinating all aspects of the Housing and Community Services budget. With several different grants and funding sources, the department budget is more complex than it had been in the past. Compliance related to federal, state, and private funds needs to be maintained as well as oversight of funds provided to community agencies.

This position has been held vacant due to HUD funding constraints. However, the amendment assumes that a portion of the position cost will be eligible to be funded by the HUD Community Development Block Grant (CDBG) in the Community Development Fund.

<b>New Appropriation Total</b>	<b>-2.00</b>	<b>96,756</b>	<b>0</b>	<b>96,756</b>
<b>Community Development Fund Total</b>	<b>-2.00</b>	<b>96,756</b>	<b>0</b>	<b>96,756</b>

General Fund / New Appropriation

Add 3.0 FTE Animal Services Staff	3.00	347,904	0	347,904
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Program affected: Animal Services  
 Strategic Outcome: Safe  
 Duration: \$331,900 Ongoing; \$16,000 One-time  
 This amendment adds ongoing appropriation to create a dedicated Foster Program for the Aurora Animal Shelter with its own staffing. To accomplish this, 1.0 FTE Behavior/Transfer Assistant and 2.0 FTE Foster Program Coordinators will be added to the 2024 budget. The current program is being supported by a shelter attendant with numerous responsibilities that limits the effectiveness of the program. The Behavior/Transfer Assistant will focus on animal evaluations and transfers. This will decrease the time required to evaluate animals and set them up for adoption in the shelter. The more robust foster program will also increase shelter capacity as animals will be in foster volunteer homes. The amendment also includes \$16,000 for one-time costs such as uniforms, technology, tools, and equipment for the team. There is an ongoing budget of \$30,000 to replenish veterinary supplies, medicines, and vaccines.

# Housing and Community Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Aurora Mobile Response Team Expansion	0.00	227,000	0	227,000
<p>Program affected: Crisis Teams                      Strategic Outcome: Safe                      Duration: Ongoing                      This amendment will provide additional ongoing appropriation to expand the Aurora Mobile Response Team (AMRT) Program. This program provides an alternative to police response for individuals identified to be experiencing a behavioral health crisis.</p> <p>The amendment will improve the capacity of the program by providing a third contracted clinician and Emergency Medical Technician (EMT) team, van maintenance, and fuel. These additional contracted staff will provide additional coverage to the citizens of Aurora, help fill the gap for calls for service coming in, and move the city closer to its goal of 24/7 citywide crisis coverage.</p> <p>The Aurora Mobile Response Team is a resource seen as valuable by both the community and the city's public safety partners. Calls come in through Aurora911 and are triaged to determine the appropriateness of an unarmed response. This model, combined with a law enforcement co-responder model (Crisis Response Team), provides a spectrum of care to individuals in Aurora, giving them the right response at the right time, while allowing the Aurora Police and Fire Departments to focus on criminal and lifesaving calls for service.</p>				
Increase HCS Training Budget	0.00	25,000	0	25,000
<p>Program affected: Administration                      Strategic Outcome: Well-Managed                      Duration: Ongoing                      This amendment will provide an ongoing appropriation of \$25,000 to increase the department-wide training budget. Funds will be used for regulatory training, certifications for staff, conferences, and fees for trainers brought in to facilitate classes.</p>				
Transfer Vacant Community Development Position to General Fund and Reclass to Deputy Director	1.00	189,420	0	189,420
<p>Program affected: Housing and Community Development, Administration                      Strategic Outcome: Well-Managed                      Duration: \$187,400 Ongoing; \$2,000 One-time                      This amendment will transfer a vacant Community Development position from the Community Development Fund to the General Fund and reclass this position to a Deputy Director of Housing and Community Services. The Deputy Director will plan, organize, direct, and implement operations for assigned divisions and projects within the department. This amendment also includes \$2,000 of one-time costs for technology and other related initial employee costs.</p> <p>There is no budget impact to the Community Development Fund. This position has been held vacant due to HUD funding constraints.</p>				

# Housing and Community Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Transfer Vacant Community Development Position to General Fund and Reclass to Sr. Budget Analyst	1.00	94,543	0	94,543
<p>Program affected: Housing and Community Development, Administration                      Strategic Outcome: Well-Managed                      Duration: \$92,500 Ongoing; \$2,000 One-time                      This amendment will transfer a vacant Community Development position from the Community Development Fund to the General Fund and reclass this position to a Senior Budget Analyst. The Senior Budget Analyst will be responsible for coordinating all aspects of the Housing and Community Services budget. With several different grants and funding sources, the department budget is more complex than it had been in the past. Compliance related to federal, state, and private funds needs to be maintained as well as oversight of funds provided to community agencies.</p> <p>This position has been held vacant due to HUD funding constraints. However, the amendment assumes that a portion of the position cost will be eligible to be funded by the HUD Community Development Block Grant (CDBG) in the Community Development Fund.</p>				
<b>New Appropriation Total</b>	<b>5.00</b>	<b>883,867</b>	<b>0</b>	<b>883,867</b>
<b>General Fund Total</b>	<b>5.00</b>	<b>883,867</b>	<b>0</b>	<b>883,867</b>
<b>Amendment Request Total All Funds</b>	<b>3.00</b>	<b>980,623</b>	<b>0</b>	<b>980,623</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Community Development Fund	7,972,864	6,261,268	4,647,947	4,644,703	4,744,703
General Fund	6,677,263	7,919,858	10,542,899	10,870,248	12,368,428
Gifts & Grants Fund	14,473,830	4,383,631	2,464,976	2,833,777	1,927,327
Marijuana Tax Revenue Fund	3,278,052	3,078,622	6,454,399	5,983,615	4,339,210
<b>Expenditures Total</b>	<b>\$32,402,009</b>	<b>\$21,643,379</b>	<b>\$24,110,221</b>	<b>\$24,332,343</b>	<b>\$23,379,668</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Community Development Fund	18.50	18.50	18.50	18.50	16.50
General Fund	64.00	65.00	68.00	69.00	74.00
Marijuana Tax Revenue Fund	6.00	7.00	7.00	6.00	6.00
<b>Staffing Total</b>	<b>88.50</b>	<b>90.50</b>	<b>93.50</b>	<b>93.50</b>	<b>96.50</b>

## 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

# Housing and Community Services

## PROGRAM DETAIL

### Administration

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. In 2024, 1.0 FTE Deputy Director and 1.0 FTE Senior Budget Analyst will be added in this program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	628,016	791,331	794,045	1,145,167	1,184,657
<b>Expenditures Total</b>	<b>\$628,016</b>	<b>\$791,331</b>	<b>\$794,045</b>	<b>\$1,145,167</b>	<b>\$1,184,657</b>
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	495,469	631,193	646,238	678,750	1,018,240
Allocated Expenses	0	0	0	0	-39,661
Supplies and Services	18,675	35,642	11,990	330,600	40,990
Interfund Charges	113,872	124,496	135,817	135,817	165,088
<b>Expenditures Total</b>	<b>\$628,016</b>	<b>\$791,331</b>	<b>\$794,045</b>	<b>\$1,145,167</b>	<b>\$1,184,657</b>
<b>STAFFING SUMMARY</b>					
General Fund	5.80	6.30	6.30	6.30	8.30
<b>Staffing Total</b>	<b>5.80</b>	<b>6.30</b>	<b>6.30</b>	<b>6.30</b>	<b>8.30</b>

### 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. In 2024, 1.0 Behavior/Transfer Assistant and 2.0 FTE Foster Program Coordinators will be added in this program.

In spite of staffing challenges in the shelter, performance data for Animal Services show favorable results. This year has been particularly fortunate as most priority one calls have been close to animal protection officers that were already out in the city. Transfers to other shelters and higher levels of adoptions have resulted in shorter than anticipated lengths of stay for cats and dogs in 2022. The save rate, though down slightly from 2021 and 2022, is above the 85 percent target as the shelter and behavior teams have worked hard to explore every opportunity for animal placement despite higher intake numbers. Lastly, higher staff shortages and lack of education opportunities have led to less outreach this year.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	2,154,430	2,339,332	2,780,494	2,790,859	3,192,418
Gifts & Grants Fund	161,745	2,177	625,393	15,000	691,464
<b>Expenditures Total</b>	<b>\$2,316,175</b>	<b>\$2,341,509</b>	<b>\$3,405,887</b>	<b>\$2,805,859</b>	<b>\$3,883,882</b>

# Housing and Community Services

**PROGRAM DETAIL**

**Animal Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,887,754	1,989,205	2,394,837	2,416,777	2,842,344
Supplies and Services	230,670	300,982	844,551	254,509	982,331
Interfund Charges	46,832	51,322	91,499	59,573	59,207
Capital Related	0	0	75,000	75,000	0
Transfers Out	150,919	0	0	0	0
<b>Expenditures Total</b>	<b>\$2,316,175</b>	<b>\$2,341,509</b>	<b>\$3,405,887</b>	<b>\$2,805,859</b>	<b>\$3,883,882</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	26.50	27.00	27.00	27.00	30.00
<b>Staffing Total</b>	<b>26.50</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>30.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain a cat length of stay of 21 days or less	21	12	21	12	21
Maintain a dog length of stay of 14 days or less	14	11	14	12	14
Maintain a save rate of 85% or higher	93%	91%	85%	85%	87%
Provide information, outreach, and education about Aurora Animal Services programs and services and provide humane education at community meetings and on tours	120	119	120	95	120
Response time to priority one calls is under 30 minutes for 85% of all events	93%	93%	85%	100%	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. The Community Engagement Division also oversees the Youth Violence Prevention Program; funding for this program comes from the Marijuana Tax Revenue Fund.

The City of Aurora’s Youth Violence Prevention Program (YVPP) is a dynamic program that works alongside community agencies, the Aurora Police Department, various city departments, and at-risk youth to ensure the program meets the needs of youth and reduces youth violence in the City of Aurora. Aurora’s YVPP addresses key risk factors through prevention and intervention efforts to ensure at-risk youth and their families have a more sustainable path forward. The YVPP also continues to be successful in the utilization of federal programs, strategies, and models that support the reduction of youth violence in communities.

Youth Violence Prevention Program funding comes from the Marijuana Tax Revenue Fund. City Council's dedication of 1.0 percent of the city's special sales tax rate on retail marijuana has created an ongoing funding source for the reduction of youth violence in Aurora.

The Community Engagement team has been successful in achieving its performance measure in 2023 due to the large community-based projects undertaken throughout the year. Consequently, the team members were able to spend more time out in communities.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	237,102	415,073	488,040	513,431	516,412
Gifts & Grants Fund	672	0	0	0	0
Marijuana Tax Revenue Fund	274,435	392,008	3,704,195	3,245,485	1,880,915
<b>Expenditures Total</b>	<b>\$512,209</b>	<b>\$807,081</b>	<b>\$4,192,235</b>	<b>\$3,758,916</b>	<b>\$2,397,327</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	398,351	594,717	905,239	722,399	968,301
Allocated Expenses	0	0	0	1,772	0
Supplies and Services	113,858	212,153	3,286,996	3,031,994	1,425,408
Interfund Charges	0	211	0	2,751	3,618
<b>Expenditures Total</b>	<b>\$512,209</b>	<b>\$807,081</b>	<b>\$4,192,235</b>	<b>\$3,758,916</b>	<b>\$2,397,327</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.70	3.70	3.70	3.70	3.70
Marijuana Tax Revenue Fund	6.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>9.70</b>	<b>9.70</b>	<b>9.70</b>	<b>9.70</b>	<b>9.70</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Present information and provide outreach and education about neighborhood programs and resources at neighborhood and community meetings and on tours (120 annually)	88	122	120	166	120

# Housing and Community Services

## PROGRAM DETAIL

### COVID-19 Relief Grants

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

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

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	1,752,084	0	0	0	0
Gifts & Grants Fund	14,025,893	4,029,685	1,341,897	1,483,155	0
<b>Expenditures Total</b>	<b>\$15,777,977</b>	<b>\$4,029,685</b>	<b>\$1,341,897</b>	<b>\$1,483,155</b>	<b>\$0</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	83,431	254,734	0	0	0
Allocated Expenses	115,007	107,690	75,000	213,781	0
Supplies and Services	15,577,144	3,667,261	1,266,897	1,269,374	0
Utilities	2,395	0	0	0	0
<b>Expenditures Total</b>	<b>\$15,777,977</b>	<b>\$4,029,685</b>	<b>\$1,341,897</b>	<b>\$1,483,155</b>	<b>\$0</b>

### Crisis Teams

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 Manager 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. In 2024, the AMRT will combine with the CRT budget, and the equal halves of the city funded and previously donor funded portions of the UC Health contracts, to create one all-encompassing crisis team. In addition, the 2024 budget will add funding for a third mental health clinician and EMT team.

AMRT was projected to increase to two clinical/EMT teams but struggled to hire a second clinician. A second van was not operational in 2023, leading to not meeting 2023 performance measures, which were calculated under the assumption that two vans would be in operation. The new targets reflect the new clinical/EMT teams as well a clearer understanding of the city needs and operational capacity of the division.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	175,355	387,771	804,501	436,894	1,667,737
<b>Expenditures Total</b>	<b>\$175,355</b>	<b>\$387,771</b>	<b>\$804,501</b>	<b>\$436,894</b>	<b>\$1,667,737</b>



# Housing and Community Services

## PROGRAM DETAIL

### Crisis Teams

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	37,940	100,396	229,501	186,478	238,141
Supplies and Services	137,415	287,375	575,000	250,416	1,429,596
<b>Expenditures Total</b>	<b>\$175,355</b>	<b>\$387,771</b>	<b>\$804,501</b>	<b>\$436,894</b>	<b>\$1,667,737</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Individuals contacted through emergency behavioral health calls for service	N/A	350	700	325	500
Individuals diverted away from hospital emergency rooms through use of lower levels of care	10	20	40	57	75
Individuals whose criminal charges have been mitigated	3	7	5	14	25

### 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 along the homelessness crisis response system continuum, from prevention, to shelter and rapid rehousing. Additionally, the Homelessness Initiative leads the regional Point in Time Count and participates in county and regional work to end homelessness and build a comprehensive and 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 has created an ongoing funding source for homelessness assistance in Aurora.

The Homelessness division has experienced a lot of success this year with regards to its performance measures. Increased staffing and more experience with the programs offered has allowed the Homelessness team to reach higher numbers of individuals experiencing housing instability and increase goals for the upcoming year.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	379,632	1,339,099	2,883,300	2,824,270	2,878,595
Gifts & Grants Fund	0	0	0	47,333	123,813
Marijuana Tax Revenue Fund	3,003,617	2,686,614	2,750,204	2,738,130	2,458,295
<b>Expenditures Total</b>	<b>\$3,383,249</b>	<b>\$4,025,713</b>	<b>\$5,633,504</b>	<b>\$5,609,733</b>	<b>\$5,460,703</b>

# Housing and Community Services

**PROGRAM DETAIL**

**Homelessness Initiative**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	181,924	362,591	540,141	474,213	538,281
Allocated Expenses	-115,007	-184,733	200,000	235,000	200,000
Supplies and Services	3,316,332	3,437,738	4,893,363	4,834,499	4,718,080
Interfund Charges	0	1,109	0	6,021	4,342
Capital Related	0	409,008	0	0	0
Transfers Out	0	0	0	60,000	0
<b>Expenditures Total</b>	<b>\$3,383,249</b>	<b>\$4,025,713</b>	<b>\$5,633,504</b>	<b>\$5,609,733</b>	<b>\$5,460,703</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	4.00	5.00	5.00
Marijuana Tax Revenue Fund	0.00	1.00	1.00	0.00	0.00
<b>Staffing Total</b>	<b>2.00</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Aurora Flexible Housing Fund will provide assistance to a minimum of 180 households annually (15 per month).	241	315	144	220	180
Homeless Abatement Liaison will refer minimum of 18 people to Pallets per month	N/A	N/A	180	231	216
Homeless case conferencing will house a minimum of 40 people annually.	N/A	30	24	56	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, creation of jobs and support to our small business community. HCD utilizes local, 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, by partnering with developers to build and rehabilitate housing units, administers rehabilitation programs that provide grants and deferred payment loans to homeowners for rehabilitation projects on owner-occupied residences in Aurora. Through its Housing Programs Team, HCD also offers counseling for reversed 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. In 2024, two vacant Community Development positions will be transferred to the Administration Program and reclassified to a Deputy Director and a Senior Budget Analyst.

In 2023, staffing and fund restrictions impacted performance measures for Housing and Community Development. The housing strategy programs were paused twice during the year due to staffing shortages and high workloads, which resulted in less rehabilitation projects than planned. Additionally, due to overly restrictive requirements for Housing and Urban Development (HUD) programs, funds could not be used to provide downpayment or closing cost assistance.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	6,220,780	6,261,268	4,647,947	4,644,703	4,744,703
General Fund	717,321	201,694	121,210	590,788	121,210
Gifts & Grants Fund	285,520	351,769	497,686	1,288,289	1,112,050
<b>Expenditures Total</b>	<b>\$7,223,621</b>	<b>\$6,814,731</b>	<b>\$5,266,843</b>	<b>\$6,523,780</b>	<b>\$5,977,963</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,322,806	1,424,674	1,509,762	1,452,158	1,313,597
Allocated Expenses	-18,801	-479,348	-92,708	-153,000	-4,070
Supplies and Services	5,866,740	4,039,138	3,792,985	5,167,818	4,600,732
Interfund Charges	52,876	52,573	56,804	56,804	67,704
Capital Related	0	1,740,194	0	0	0
Transfers Out	0	37,500	0	0	0
<b>Expenditures Total</b>	<b>\$7,223,621</b>	<b>\$6,814,731</b>	<b>\$5,266,843</b>	<b>\$6,523,780</b>	<b>\$5,977,963</b>
<b><u>STAFFING SUMMARY</u></b>					
Community Development Fund	18.50	18.50	18.50	18.50	16.50
<b>Staffing Total</b>	<b>18.50</b>	<b>18.50</b>	<b>18.50</b>	<b>18.50</b>	<b>16.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
95% customer satisfaction scores for city employees dealing with home rehabilitations	0	0	0	0	0
Complete 15 rehab projects	30	19	15	10	15
Provide down payment and/or closing cost assistance to 3 first-time home buyers	N/A	0	3	0	3

# Housing and Community Services

## PROGRAM DETAIL

### Neighborhood Support

Neighborhood Support Code Enforcement’s mission is to be a proactive positive link between the city and the 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, vacant property registration, as well as Systematic Housing Inspection fines and fees.

Neighborhood Support performance measure results were predominantly affected by timing issues and staffing vacancies. Graffiti calls went to separate departments on many occasions, resulting in the referral reaching the department after 48 hours. Code Enforcement is working with both the work order system and the Internet Technology (IT) Department to ensure requests are properly processed. Cold weather has also had an impact on removal. In these cases, the graffiti is removed immediately after the cold weather clears. Since the start of the pandemic, Code Enforcement has had as many as 5 vacant Code Enforcement officers (CEO). Current CEO's have had to balance hiring-related trainings of new employees with their normal duties, and secondary inspections and multi-family inspections continued through the entire summer, all of which delayed proactive inspections and responses to customer complaints.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	2,385,407	2,445,558	2,671,309	2,568,839	2,807,399
<b>Expenditures Total</b>	<b>\$2,385,407</b>	<b>\$2,445,558</b>	<b>\$2,671,309</b>	<b>\$2,568,839</b>	<b>\$2,807,399</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	1,895,855	1,894,683	2,190,595	2,102,109	2,347,215
Supplies and Services	417,102	407,546	367,022	382,140	367,022
Interfund Charges	72,450	76,444	113,692	84,386	93,162
Capital Related	0	66,885	0	204	0
<b>Expenditures Total</b>	<b>\$2,385,407</b>	<b>\$2,445,558</b>	<b>\$2,671,309</b>	<b>\$2,568,839</b>	<b>\$2,807,399</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>STAFFING SUMMARY</b>					
General Fund	25.00	25.00	25.00	25.00	25.00
<b>Staffing Total</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>PERFORMANCE MEASURE SUMMARY</b>					
95% of graffiti calls handled within two calendar days	82%	83%	95%	70%	95%
For systemic multi-family housing inspections: Maintain an initial inspection compliance of 55%	35%	68%	55%	62%	55%
Maintain a voluntary compliance rate of 95%	90%	89%	95%	88%	95%
Maintain the violation rate generated by proactive inspections at greater than 55% (Nov thru Mar) and greater than 57.5% (Apr thru Oct)	63.0%	47%	56.5%	41%	56.5%
Respond to complaints within 48 hours 90% of time	82%	63%	90%	95%	90%

# Human Resources

## PROGRAM SUMMARY

<p><b>Administration</b></p> <hr/> <p>\$1,109,537                      4.5 FTE</p> <p>*Central Human Resources administration and special projects</p>	<p><b>Benefits</b></p> <hr/> <p>\$406,699                      4 FTE</p> <p>*Administers the city's benefits in compliance with federal and state regulations. Supports absence programs and open enrollment</p>	<p><b>Compensation</b></p> <hr/> <p>\$495,391                      4 FTE</p> <p>*Provides programs that ensure employee pay, classifications, and other compensation methods are competitive and equitable</p>
<p><b>Employee Relations</b></p> <hr/> <p>\$565,800                      4 FTE</p> <p>*Investigation and reporting on employee discrimination, harassment, and ADA investigations</p>	<p><b>HR Information Systems</b></p> <hr/> <p>\$664,587                      6 FTE</p> <p>*Responsible for planning, maintaining, assisting in developments, implementing, and evaluating the city's HRIS processes</p>	<p><b>HR Public Safety Support</b></p> <hr/> <p>\$1,350,911                      4 FTE</p> <p>*Civil Service recruiting, hiring, and onboarding, including background investigations for all public safety positions</p>
<p><b>Learning and Development</b></p> <hr/> <p>\$682,700                      5 FTE</p> <p>*Promotes a culture of continuous learning through delivery of employee training and certification programs</p>	<p><b>Office of Diversity, Equity and Inclusion</b></p> <hr/> <p>\$359,297                      2 FTE</p> <p>*Lead efforts to enhance diversity, equity, inclusion, and cultural competency in the workplace and in providing service to residents</p>	<p><b>Risk Management</b></p> <hr/> <p>\$19,050,070                      10 FTE</p> <p>*Administer general liability claims and workers' compensation claims, employee safety program, and occupational health services</p>
<p><b>Talent Acquisition</b></p> <hr/> <p>\$547,163                      4 FTE</p> <p>*Oversees the recruitment, hiring, and onboarding process for all career service employees</p>	<p><b>Veteran Affairs</b></p> <hr/> <p>\$4,943                      0 FTE</p> <p>*Commissioners advise Council on veteran concerns and issues for the city</p>	<p><b>Volunteer Center</b></p> <hr/> <p>\$56,245                      0 FTE</p> <p>*Oversees citywide volunteer programs and opportunities advertised to the community</p>
<p><b>Wellness Program</b></p> <hr/> <p>\$333,837                      1 FTE</p> <p>*Coordinates various initiatives designed to improve the overall health of the city's workforce</p>		

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	31.00	40.50	43.50	48.50	48.50
<b>EXPENDITURES</b>	24,542,688	21,542,991	20,533,043	25,014,558	25,627,180

# Human Resources

## DESCRIPTION

The Human Resources Department provides overall management, organization, and control for Human Resources (HR) and Risk Management. 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 Diversity, Equity, & Inclusion Office and HR Public Safety Support teams as well. The HR Department is also committed to strengthening the City's organizational culture and diversity while providing a safe and approachable environment through services and education for the benefit of all employees. The Risk Management Division administers claims for losses suffered by residents, workplace injuries to employees, and self-insured losses on city-owned property and vehicles. It also administers several programs intended to enhance employee safety.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	31.00	40.50	43.50	48.50	48.50
Personal Services	3,560,855	4,151,200	5,056,248	5,956,444	6,804,131
Supplies and Services	20,878,795	17,279,041	15,346,599	18,935,218	18,666,367
Interfund Charges	103,038	112,750	122,896	122,896	149,382
Capital Related	0	0	7,300	0	7,300
<b>Expenditures Total</b>	<b>\$24,542,688</b>	<b>\$21,542,991</b>	<b>\$20,533,043</b>	<b>\$25,014,558</b>	<b>\$25,627,180</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Human Resources (HR) Department is projected across all funds to be \$4.5 million (21.8 percent) higher than the 2023 Original Budget, almost entirely due to the Risk Management Fund projected to be over by \$2.9 million and \$1.5 million over in the General Fund. A smaller increase of \$12,300 in the Gifts & Grants Fund reflects increased spending on a new program and is discussed in more detail in the next paragraph below.

In the Risk Management Fund, projected spending includes public entity liability claims that are \$2.0 million higher than anticipated in the 2023 Original Budget, claims liability adjustments that are projected to be \$500,000 higher than anticipated, and risk insurance premiums that are \$380,900 higher than anticipated. These expenses were not anticipated in the 2023 Adopted Budget and will need to be covered by a supplemental appropriation. A 2024 Spring Supplemental will be needed to address this projected level of spending.

In the General Fund, the department added various new divisions, staffing, and professional services that were not included in the 2023 Original Budget. These new divisions explain why the projection exceeds the 2023 Original Budget. The 2023 Spring Supplemental brought the transfer of 2.0 FTE for the Diversity, Equity, & Inclusion (DEI) Office from General Management, the addition of 3.0 FTE for public safety personnel, and the transfer of Civil Service Background Investigation from the Civil Service Commission. The increased funding from the Gifts & Grants Fund is due to funding for the DEI Office that is used for culture and engagement projects as well as for scholarship funding. Given these new programs, 2023 General Fund spending is projected to be \$1.5 million above the 2023 Original Budget. After accounting for the additional spending authority provided in the Spring 2023 Supplementals, the Department is still projecting that it will need a 2024 Spring Supplemental to address projected General Fund spending estimated to be \$150,000 higher than the working budget.

### 2024 Department Budget Variance

Across all funds, HR expenses will be \$5.1 million (24.8 percent) higher than the 2023 Original Budget. The additional spending includes an increase of \$1.5 million associated with the new divisions and services transferred to the department as a part of the 2023 Spring Supplemental. A breakout can be found in the following Base Adjustments section and includes mandated cost increases of \$3.1 million for the Risk Management program as well as \$80,000 for biennial civil negotiations costs for 2024. Additionally, the 2024 budget includes an increase of \$534,400 for wage and benefit increases in accordance with citywide policy.

# Human Resources

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-6,000
Mid Year Modifications	1,500,901
Compensation Adjustments	534,384
Mandated Costs	3,063,480
Other Adjustments	1,372
<b>Total Base Adjustments</b>	<b>\$5,094,137</b>

**EXPENDITURE SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	2,894,878	3,700,153	4,210,347	5,750,282	6,229,679
Gifts & Grants Fund	0	0	1,294	13,594	13,594
Risk Management Fund	21,647,810	17,842,838	16,321,402	19,250,682	19,383,907
<b>Expenditures Total</b>	<b>\$24,542,688</b>	<b>\$21,542,991</b>	<b>\$20,533,043</b>	<b>\$25,014,558</b>	<b>\$25,627,180</b>

**STAFFING SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	21.00	29.50	32.50	37.50	37.50
Risk Management Fund	10.00	11.00	11.00	11.00	11.00
<b>Staffing Total</b>	<b>31.00</b>	<b>40.50</b>	<b>43.50</b>	<b>48.50</b>	<b>48.50</b>

**PROGRAM DETAIL**

## Administration

HR Administration provides oversight of HR operations, employee and labor relations, collective bargaining agreement (CBA) negotiations with Civil Service, Risk Management, as well as general support to all city departments pertaining to HR development and strategic planning.

This division will see a \$485,000 increase in the 2024 budget compared to the 2023 Original Budget due to the movement of a Labor Relations Officer along with other supplies and services from an old operations division to better align with intended administration. The addition of 2.0 FTE in this program is the result of an organizational restructure of the aforementioned FTE.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	294,567	568,108	624,547	601,363	1,109,537
<b>Expenditures Total</b>	<b>\$294,567</b>	<b>\$568,108</b>	<b>\$624,547</b>	<b>\$601,363</b>	<b>\$1,109,537</b>

# Human Resources

**PROGRAM DETAIL**

**Administration**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	203,048	467,823	513,269	490,085	701,427
Supplies and Services	191	436	2,349	2,349	275,705
Interfund Charges	91,328	99,849	108,929	108,929	132,405
<b>Expenditures Total</b>	<b>\$294,567</b>	<b>\$568,108</b>	<b>\$624,547</b>	<b>\$601,363</b>	<b>\$1,109,537</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	4.00	3.50	3.50	4.50
<b>Staffing Total</b>	<b>1.00</b>	<b>4.00</b>	<b>3.50</b>	<b>3.50</b>	<b>4.50</b>

**Benefits**

The Benefits division is responsible for managing the city's benefit programs including medical, dental, vision, life, and disability for both active and retired employees. Additional responsibilities include administering leave of absence programs.

This division is being split from the old HR Operations division for 2024 to better align with new services and programs administration.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	0	0	406,699
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$406,699</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	0	406,699
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$406,699</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	0.00	4.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>



# Human Resources

**PROGRAM DETAIL**

## Compensation

The Compensation division plans, designs, implements, and evaluates all compensation and classification programs for the city. The division advises on methodologies and researches initiatives in support of equitable pay structures.

This division is being split from the old HR Operations division for 2024 to better align with new services and programs administration.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	0	0	495,391
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$495,391</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	0	495,391
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$495,391</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	0.00	4.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>

## Employee Relations

This program is responsible for investigating employee claims of discrimination, harassment, and alleged violations of the Americans with Disabilities Act. This division receives complaints, conducts interviews, gathers data, produces a report of findings and makes recommendations for remediation or discipline as well as for required training. Administration of the Police Independent Review Board budget is also an element of Employee Relations.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	320,586	431,932	511,089	556,835	565,800
<b>Expenditures Total</b>	<b>\$320,586</b>	<b>\$431,932</b>	<b>\$511,089</b>	<b>\$556,835</b>	<b>\$565,800</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	315,698	335,028	470,660	461,915	527,371
Supplies and Services	4,888	96,904	40,429	94,920	38,429
<b>Expenditures Total</b>	<b>\$320,586</b>	<b>\$431,932</b>	<b>\$511,089</b>	<b>\$556,835</b>	<b>\$565,800</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

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**PROGRAM DETAIL**

## HR Information Systems

The HRIS division is responsible for maintaining, implementing, and evaluating the city's HRIS processes. This division also provides system and analytics expertise in reporting of the HRIS.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	266,041	479,375	615,921	526,523	664,587
<b>Expenditures Total</b>	<b>\$266,041</b>	<b>\$479,375</b>	<b>\$615,921</b>	<b>\$526,523</b>	<b>\$664,587</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	266,041	479,375	615,921	525,393	664,587
Supplies and Services	0	0	0	1,130	0
<b>Expenditures Total</b>	<b>\$266,041</b>	<b>\$479,375</b>	<b>\$615,921</b>	<b>\$526,523</b>	<b>\$664,587</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>1.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

## HR Public Safety Support

A new addition to the HR Department via a 2023 Spring Supplemental transfer, this division is responsible for recruiting, hiring, and onboarding of Civil Service employees. 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. The 2023 Spring Supplemental added 3.0 new FTE to the program as well as transferred 1.0 FTE from the Talent Acquisition program.

Due to the onboarding and implementation of this new division, there have been increases in staffing and services needed to address a higher-than-expected number of civil service applicants and academies. That is why this new division is projected to be over budget and why it is expected that a further supplemental will be needed.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	0	1,305,881	1,350,911
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,305,881</b>	<b>\$1,350,911</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	1,124,991	1,158,811
Supplies and Services	0	0	0	180,890	192,100
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,305,881</b>	<b>\$1,350,911</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	4.00	4.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>

# Human Resources

**PROGRAM DETAIL**

## Human Resources Operations

This program was composed of several human resources functions that have now been split out into their own, separate divisions. HR Operations included: Talent Acquisition, Benefits, Compensation and Classification, Aurora Learn, HR Information Systems, Employee Relations, and Employee Wellness.

The Human Resources Department continues to undergo significant changes, including the addition of new programs and responsibilities to support a growing city organization. The 2024 budgets for these new divisions can be found under their respective program details.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,024,283	1,048,235	1,149,126	1,297,846	0
<b>Expenditures Total</b>	<b>\$1,024,283</b>	<b>\$1,048,235</b>	<b>\$1,149,126</b>	<b>\$1,297,846</b>	<b>\$0</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	888,891	611,989	928,770	883,576	0
Supplies and Services	135,392	436,246	220,356	414,270	0
<b>Expenditures Total</b>	<b>\$1,024,283</b>	<b>\$1,048,235</b>	<b>\$1,149,126</b>	<b>\$1,297,846</b>	<b>\$0</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.00	8.00	9.00	9.00	0.00
<b>Staffing Total</b>	<b>9.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>

## Learning and Development

Promote quality customer service through development and provision of employee training, development, and recognition programs.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	377,675	605,450	669,350	610,420	682,700
<b>Expenditures Total</b>	<b>\$377,675</b>	<b>\$605,450</b>	<b>\$669,350</b>	<b>\$610,420</b>	<b>\$682,700</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	316,444	542,146	592,472	571,345	605,822
Supplies and Services	61,231	63,304	76,878	39,075	76,878
<b>Expenditures Total</b>	<b>\$377,675</b>	<b>\$605,450</b>	<b>\$669,350</b>	<b>\$610,420</b>	<b>\$682,700</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.50	5.00	5.00	5.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.50</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# Human Resources

**PROGRAM DETAIL**

**Office of Diversity, Equity and Inclusion**

The DEI Division leads the City of Aurora's efforts in the development and delivery of citywide diversity strategies, programs, initiatives, and services that enhance equity, inclusion, and cultural competency in the workplace and in providing customer service to residents.

This budget and 2.0 FTE were transferred to the Human Resources Department from General Management in the 2023 Spring Supplemental Appropriation process.

The ReACT (Responding to Aurora's Critical Topics) program was on hiatus due to the COVID-19 pandemic, and thus did not resume normal operations until the end of 2022, which affected the DEI Office goal of facilitating events for 2021 and 2022.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	0	323,357	346,997
Gifts & Grants Fund	0	0	0	12,300	12,300
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$335,657</b>	<b>\$359,297</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	252,059	262,623
Supplies and Services	0	0	0	83,598	96,674
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$335,657</b>	<b>\$359,297</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	2.00	2.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Conduct 6 diversity trainings for City of Aurora staff	6	6	6	6	6
Plan and facilitate 4 community events in response to community needs	1	4	4	6	4
Plan/facilitate 2 Responding to Aurora's Critical Topics (ReACT) events that open dialogue about community concerns	0	1	2	3	2

# Human Resources

## PROGRAM DETAIL

### 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.

The Risk Management division is projected to be \$2.9 million (18.3 percent) higher than the 2023 Original Budget attributed to increasing costs associated with the city's liability claims and insurance premiums.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Risk Management Fund	21,398,567	17,572,279	15,995,920	18,928,176	19,050,070
<b>Expenditures Total</b>	<b>\$21,398,567</b>	<b>\$17,572,279</b>	<b>\$15,995,920</b>	<b>\$18,928,176</b>	<b>\$19,050,070</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	956,216	1,090,039	1,232,816	1,170,716	1,326,962
Supplies and Services	20,430,641	16,469,339	14,741,837	17,743,493	17,698,831
Interfund Charges	11,710	12,901	13,967	13,967	16,977
Capital Related	0	0	7,300	0	7,300
<b>Expenditures Total</b>	<b>\$21,398,567</b>	<b>\$17,572,279</b>	<b>\$15,995,920</b>	<b>\$18,928,176</b>	<b>\$19,050,070</b>
<b><u>STAFFING SUMMARY</u></b>					
Risk Management Fund	9.00	10.00	10.00	10.00	10.00
<b>Staffing Total</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

### Talent Acquisition

The Talent Acquisition group oversees the recruitment, hiring, and onboarding process for all career service employees and provides ongoing support of City employees on matters related to human resources. The reduction of 1.0 FTE in this program is the result of an organizational restructure of FTE by program within the department. This FTE was moved to the new HR Public Safety Support program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	444,273	493,689	582,479	518,834	547,163
<b>Expenditures Total</b>	<b>\$444,273</b>	<b>\$493,689</b>	<b>\$582,479</b>	<b>\$518,834</b>	<b>\$547,163</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	358,264	455,893	523,040	347,289	464,724
Supplies and Services	86,009	37,796	59,439	171,545	82,439
<b>Expenditures Total</b>	<b>\$444,273</b>	<b>\$493,689</b>	<b>\$582,479</b>	<b>\$518,834</b>	<b>\$547,163</b>

# Human Resources

**PROGRAM DETAIL**

**Talent Acquisition**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	4.00	5.00	4.00	4.00
<b>Staffing Total</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	3,551	2,356	3,649	1,700	3,649
Gifts & Grants Fund	0	0	1,294	1,294	1,294
<b>Expenditures Total</b>	<b>\$3,551</b>	<b>\$2,356</b>	<b>\$4,943</b>	<b>\$2,994</b>	<b>\$4,943</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	3,551	2,356	4,943	2,994	4,943
<b>Expenditures Total</b>	<b>\$3,551</b>	<b>\$2,356</b>	<b>\$4,943</b>	<b>\$2,994</b>	<b>\$4,943</b>

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	163,902	71,008	54,186	7,523	56,245
<b>Expenditures Total</b>	<b>\$163,902</b>	<b>\$71,008</b>	<b>\$54,186</b>	<b>\$7,523</b>	<b>\$56,245</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	156,852	57,512	41,186	7,368	43,245
Supplies and Services	7,050	13,496	13,000	155	13,000
<b>Expenditures Total</b>	<b>\$163,902</b>	<b>\$71,008</b>	<b>\$54,186</b>	<b>\$7,523</b>	<b>\$56,245</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	0.00	0.00	0.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Human Resources

**PROGRAM DETAIL**

## Wellness Program

The Wellness division coordinates various initiatives designed to improve overall health of the city's workforce, including the Peak Wellness Center, the "Win with Wellness" program, and coordination of fitness classes and events for employees around the city's various recreation centers and venues.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Risk Management Fund	249,243	270,559	325,482	322,506	333,837
<b>Expenditures Total</b>	<b>\$249,243</b>	<b>\$270,559</b>	<b>\$325,482</b>	<b>\$322,506</b>	<b>\$333,837</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	99,401	111,395	138,114	121,707	146,469
Supplies and Services	149,842	159,164	187,368	200,799	187,368
<b>Expenditures Total</b>	<b>\$249,243</b>	<b>\$270,559</b>	<b>\$325,482</b>	<b>\$322,506</b>	<b>\$333,837</b>
<b><u>STAFFING SUMMARY</u></b>					
Risk Management Fund	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Information Technology

## PROGRAM SUMMARY

<p><b>Administration</b></p> <hr/> <p>\$1,257,705                      2.5 FTE</p> <p>*Deliver high quality technical solutions, securely, efficiently, and collaboratively to all city stakeholders</p>	<p><b>Client Services</b></p> <hr/> <p>\$2,250,537                      7 FTE</p> <p>*Provide citywide software and hardware support and procurement for PC, laptop, peripheral device, and managed print services</p>	<p><b>Enterprise Solutions</b></p> <hr/> <p>\$3,829,221                      15 FTE</p> <p>*Provide technical support, system maintenance, new solution implementation, and evaluation of citywide business processes</p>
<p><b>Enterprise Systems</b></p> <hr/> <p>\$5,250,594                      8 FTE</p> <p>*Provide data center operations for the city. Responsible for server infrastructure, databases, and data storage for all city business</p>	<p><b>Geographic Information Systems</b></p> <hr/> <p>\$736,013                      4 FTE</p> <p>*Provide technical strategy, data creation, systems administration, new solutions, and information to meet city spatial requirements</p>	<p><b>Information Security</b></p> <hr/> <p>\$2,127,177                      6 FTE</p> <p>*Ensure stored information is managed in a secure and respectful manner in accordance with its sensitivity and risk</p>
<p><b>Networking</b></p> <hr/> <p>\$3,410,017                      6 FTE</p> <p>*Design, install, monitor, and maintain voice and data networks, and security cameras for the city</p>	<p><b>Project Management Office</b></p> <hr/> <p>\$2,549,561                      9 FTE</p> <p>*Provide IT portfolio and project management and support project execution. Facilitate the project governance process</p>	<p><b>Public Safety</b></p> <hr/> <p>\$10,271,994                      12 FTE</p> <p>*Provide technical support, system maintenance, new solution implementation, and evaluation of public safety business processes</p>

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
REGULAR - FTE	59.50	70.00	71.00	69.50	69.50
EXPENDITURES	18,592,516	22,682,551	28,294,774	30,197,092	31,682,819



# 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, database and server operations, and support of desktop and mobile computing; 2) solutions delivery which includes applications implementation and support for systems including human resources, payroll, workflow management, E-911, and computer-aided dispatch systems; 3) project management which aligns the IT portfolio, project management, and resources with the city goals and requirements; 4) information security which includes the implementation of citywide security policies and operations, and processes that involve physical and digital security measures to protect data. By focusing on these fundamental responsibilities, IT is an integral business partner of city agencies.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	59.50	70.00	71.00	69.50	69.50
Personal Services	7,026,373	8,075,536	9,583,437	9,004,822	10,271,670
Allocated Expenses	0	-56,148	-63,478	-63,478	-70,331
Supplies and Services	11,058,688	13,823,890	18,302,609	20,847,226	21,280,609
Utilities	36,261	35,915	43,300	25,530	27,600
Interfund Charges	65,236	69,088	78,906	77,992	93,271
Debt Related	0	116,268	0	0	0
Capital Related	405,958	618,002	350,000	305,000	80,000
<b>Expenditures Total</b>	<b>\$18,592,516</b>	<b>\$22,682,551</b>	<b>\$28,294,774</b>	<b>\$30,197,092</b>	<b>\$31,682,819</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Information Technology (IT) Department 2023 projection is \$1.9 million (6.7 percent) higher than the 2023 Original Budget. This projection includes an overage of \$983,200 in the Development Review Fund, driven primarily by an increase in expenses for an upgrade to the AMANDA platform and professional services for personnel to maintain the systems. A supplemental will be needed to cover this.

The General Fund is \$1.0 million (4.5 percent) higher than the 2023 Original Budget. Personal services savings slightly offset the increases in supplies. Significant overages in supplies and services occurred in the communications services area due to expanded service for new city buildings and improved services throughout the city. There are additional overages in the professional and technical services that are required to mitigate the effect of lack of IT personnel in maintaining the city’s IT technology and services. A supplemental will be needed to cover this.

The Public Safety Training Center (CAPSTC) building management staff moved to Aurora Fire Rescue in the 2023 Spring Supplemental, resulting in a net loss of 1.5 FTE in the General Fund from the 2023 Original Budget to the 2023 projection.

The Enhanced E-911 Fund is under budget \$123,800 (2.8 percent) due to vacancy savings in Personal Services.

### 2024 Department Budget Variance

The Information Technology Department 2024 budget is \$3.4 million (12.0 percent) greater than the 2023 Original Budget. The IT Department has no amendments in the 2024 operating budget. Most of the increase in the 2024 budget over the 2023 Original Budget is the \$3.4 million in mandated cost increases. These mandated costs generally align with the increased cost of support for applications, communications services, and systems that IT maintains. The remaining increases in the 2024 budget are due to compensation adjustments amounting to \$830,100. IT had a total decrease of \$695,300 in the 2024 Base Budget formulation and midyear 2023 modifications.

# Information Technology

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-322,618
Mid Year Modifications	-365,878
Compensation Adjustments	830,116
Mandated Costs	3,253,278
Other Adjustments	-6,853
<b>Total Base Adjustments</b>	<b>\$3,388,045</b>

**EXPENDITURE SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Development Review Fund	1,407,355	1,778,607	699,796	1,683,029	1,059,734
Enhanced E-911 Fund	3,137,372	3,144,068	4,405,435	4,281,642	4,756,634
General Fund	14,047,789	17,759,876	23,189,543	24,232,421	25,866,451
<b>Expenditures Total</b>	<b>\$18,592,516</b>	<b>\$22,682,551</b>	<b>\$28,294,774</b>	<b>\$30,197,092</b>	<b>\$31,682,819</b>

**STAFFING SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Development Review Fund	3.00	0.00	0.00	0.00	0.00
Enhanced E-911 Fund	5.00	5.00	6.00	6.00	6.00
General Fund	51.50	65.00	65.00	63.50	63.50
<b>Staffing Total</b>	<b>59.50</b>	<b>70.00</b>	<b>71.00</b>	<b>69.50</b>	<b>69.50</b>

**PROGRAM DETAIL**

## Administration

Information Technology Administration provides strategic technology planning and evaluation to ensure best practices and efficiencies are utilized throughout the city. This program works with city agencies to develop strategic technology and business plans, lays the foundation for the technology platform upon which Smart City visions are realized, and supports citywide technology purchases and payment processing. It also provides administrative support for all IT personnel for payroll processing, training, travel, and human resources issues.

IT recently updated its service desk ticketing system experience measurement process to capture feedback more accurately and comprehensively. There has been a learning curve to this new system, which led to a customer experience score of 4.22. As staff and customers gain experience with the new ticketing system, customer experience scores are anticipated to rise to the levels they were at in previous years.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	633,373	1,274,139	1,192,189	1,172,217	1,257,705
<b>Expenditures Total</b>	<b>\$633,373</b>	<b>\$1,274,139</b>	<b>\$1,192,189</b>	<b>\$1,172,217</b>	<b>\$1,257,705</b>

# Information Technology

**PROGRAM DETAIL**

**Administration**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	286,266	308,959	366,414	334,824	402,332
Supplies and Services	289,545	904,702	756,009	767,597	770,598
Utilities	2,374	2,586	3,500	3,730	6,000
Interfund Charges	55,188	57,892	66,266	66,066	78,775
<b>Expenditures Total</b>	<b>\$633,373</b>	<b>\$1,274,139</b>	<b>\$1,192,189</b>	<b>\$1,172,217</b>	<b>\$1,257,705</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.50	2.50	2.50	2.50
<b>Staffing Total</b>	<b>2.00</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer experience survey 4.85 out of a possible 5	4.94	4.75	4.85	4.22	4.85
IT requests for new service (hardware, software service): 85% of service requests completed within established response time	92%	78%	85%	89%	85%
Resolution time for break/fix incidents: 85% of incidents are resolved on time based on issue severity	73%	90%	85%	82%	85%

**Client Services**

The Client Services Program has full responsibility for city endpoint computing including all desktop computers, laptops, peripherals, and managed print services to reduce overall printing costs. This program also provides technology support for elected officials and executive staff. Primary responsibilities also include the procurement and management of user devices including software and security updates, as well as the resolution of client user device issues.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,253,378	1,259,343	2,173,093	2,297,712	2,250,537
<b>Expenditures Total</b>	<b>\$1,253,378</b>	<b>\$1,259,343</b>	<b>\$2,173,093</b>	<b>\$2,297,712</b>	<b>\$2,250,537</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	710,156	578,744	612,518	532,571	663,548
Supplies and Services	543,222	564,331	1,560,575	1,765,141	1,586,989
Debt Related	0	116,268	0	0	0
<b>Expenditures Total</b>	<b>\$1,253,378</b>	<b>\$1,259,343</b>	<b>\$2,173,093</b>	<b>\$2,297,712</b>	<b>\$2,250,537</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.00	9.00	7.00	7.00	7.00
<b>Staffing Total</b>	<b>9.00</b>	<b>9.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

# Information Technology

## PROGRAM DETAIL

### Enterprise Solutions

The Enterprise Solutions Program acquires, develops, tests, provides technical training, coordinates vendor interaction, implements best practices, and maintains and supports all multi-user software applications used in the city’s day-to-day business operations. The program’s mission is to effectively deliver high-quality technology solutions securely and efficiently to all city stakeholders. These applications ensure that users have timely and appropriate access to applications containing work product and city information related to their duties.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,512,990	2,819,587	3,488,606	3,339,726	3,829,221
<b>Expenditures Total</b>	<b>\$2,512,990</b>	<b>\$2,819,587</b>	<b>\$3,488,606</b>	<b>\$3,339,726</b>	<b>\$3,829,221</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,022,136	1,592,916	1,974,862	1,858,582	2,210,933
Allocated Expenses	0	-422,496	-443,917	-443,917	-493,744
Supplies and Services	1,176,077	1,177,656	1,957,661	1,925,061	2,112,032
Capital Related	314,777	471,511	0	0	0
<b>Expenditures Total</b>	<b>\$2,512,990</b>	<b>\$2,819,587</b>	<b>\$3,488,606</b>	<b>\$3,339,726</b>	<b>\$3,829,221</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	8.00	15.00	15.00	15.00	15.00
<b>Staffing Total</b>	<b>8.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

### Enterprise Systems

The Enterprise Systems Program is responsible for all data center operations including disaster recovery. The program designs, installs, and monitors computer infrastructure, databases, and data storage for all line of business operations at the city, providing 24/7 access and ensuring optimal system performance. The program is responsible for hardware and software life-cycle management to meet increased security requirements and computing demands. This program is also responsible for 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,593,525	2,948,461	3,955,871	4,243,533	5,250,594
<b>Expenditures Total</b>	<b>\$2,593,525</b>	<b>\$2,948,461</b>	<b>\$3,955,871</b>	<b>\$4,243,533</b>	<b>\$5,250,594</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	996,832	871,111	1,155,882	1,092,635	1,271,213
Supplies and Services	1,596,693	2,077,350	2,767,989	3,118,898	3,947,381
Capital Related	0	0	32,000	32,000	32,000
<b>Expenditures Total</b>	<b>\$2,593,525</b>	<b>\$2,948,461</b>	<b>\$3,955,871</b>	<b>\$4,243,533</b>	<b>\$5,250,594</b>

# Information Technology

**PROGRAM DETAIL**

**Enterprise Systems**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.00	8.00	8.00	8.00	8.00
<b>Staffing Total</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

**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 and Open Space, Finance, and Housing and Community Services.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	449,533	591,224	661,145	668,208	736,013
<b>Expenditures Total</b>	<b>\$449,533</b>	<b>\$591,224</b>	<b>\$661,145</b>	<b>\$668,208</b>	<b>\$736,013</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	370,693	451,645	500,719	509,790	532,576
Supplies and Services	78,840	139,579	160,426	158,418	203,437
<b>Expenditures Total</b>	<b>\$449,533</b>	<b>\$591,224</b>	<b>\$661,145</b>	<b>\$668,208</b>	<b>\$736,013</b>

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

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,035,479	2,049,302	2,428,898	2,251,314	2,127,177
<b>Expenditures Total</b>	<b>\$1,035,479</b>	<b>\$2,049,302</b>	<b>\$2,428,898</b>	<b>\$2,251,314</b>	<b>\$2,127,177</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	424,063	603,379	832,651	831,141	908,781
Supplies and Services	611,416	1,445,923	1,596,247	1,420,173	1,218,396
<b>Expenditures Total</b>	<b>\$1,035,479</b>	<b>\$2,049,302</b>	<b>\$2,428,898</b>	<b>\$2,251,314</b>	<b>\$2,127,177</b>

# Information Technology

**PROGRAM DETAIL**

**Information Security**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	4.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>3.00</b>	<b>4.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**Networking**

The Networking Program designs, installs, monitors, and maintains voice and data networks and security camera services for the city which include fiber optic, copper, and wireless networks. The program is responsible for life-cycle management of networking hardware and software ensuring optimal performance and security. It also manages the voice and data network carrier contracts to ensure competitive pricing and performance, provides secure broadband internet services for all city employees, maintains the associated network security software and hardware, and provides break-fix services for network-related issues.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,286,059	2,768,437	2,794,742	4,203,570	3,410,017
<b>Expenditures Total</b>	<b>\$2,286,059</b>	<b>\$2,768,437</b>	<b>\$2,794,742</b>	<b>\$4,203,570</b>	<b>\$3,410,017</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	604,510	763,413	861,259	872,108	958,556
Supplies and Services	1,681,549	2,005,024	1,885,483	3,283,462	2,403,461
Capital Related	0	0	48,000	48,000	48,000
<b>Expenditures Total</b>	<b>\$2,286,059</b>	<b>\$2,768,437</b>	<b>\$2,794,742</b>	<b>\$4,203,570</b>	<b>\$3,410,017</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	6.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**Project Management Office**

The Information Technology Project Management Office (PMO) provides governance for, and management of, the City of Aurora’s portfolio of IT projects. The program provides IT project, portfolio, and program management, implements and oversees processes, tools, templates, and project roles to bring management rigor and throughput for all IT projects. It also maintains and advocates for the IT project management framework, and provides project management coaching and support.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	1,407,355	1,778,607	699,796	1,683,029	1,059,734
General Fund	921,846	1,138,926	1,355,146	1,245,976	1,489,827
<b>Expenditures Total</b>	<b>\$2,329,201</b>	<b>\$2,917,533</b>	<b>\$2,054,942</b>	<b>\$2,929,005</b>	<b>\$2,549,561</b>

# Information Technology

## PROGRAM DETAIL

### Project Management Office

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,236,692	1,268,539	1,323,489	1,361,959	1,452,854
Allocated Expenses	0	366,348	380,439	380,439	423,413
Supplies and Services	1,051,747	1,282,646	351,014	1,186,607	673,294
Capital Related	40,762	0	0	0	0
<b>Expenditures Total</b>	<b>\$2,329,201</b>	<b>\$2,917,533</b>	<b>\$2,054,942</b>	<b>\$2,929,005</b>	<b>\$2,549,561</b>
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	3.00	0.00	0.00	0.00	0.00
General Fund	6.00	9.00	9.00	9.00	9.00
<b>Staffing Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

### 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 Metropolitan Forensic Crime 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. The 2023 Spring Supplemental transferred the City of Aurora Public Safety Training Center (CAPSTC) budget from Information Technology to Aurora Fire Rescue and Public Works, including the transfer of 1.5 FTE.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Enhanced E-911 Fund	3,137,372	3,144,068	4,405,435	4,281,642	4,756,634
General Fund	2,361,606	2,910,457	5,139,853	4,810,165	5,515,360
<b>Expenditures Total</b>	<b>\$5,498,978</b>	<b>\$6,054,525</b>	<b>\$9,545,288</b>	<b>\$9,091,807</b>	<b>\$10,271,994</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,375,025	1,636,830	1,955,643	1,611,212	1,870,877
Supplies and Services	4,029,599	4,226,679	7,267,205	7,221,869	8,365,021
Utilities	33,887	33,329	39,800	21,800	21,600
Interfund Charges	10,048	11,196	12,640	11,926	14,496
Capital Related	50,419	146,491	270,000	225,000	0
<b>Expenditures Total</b>	<b>\$5,498,978</b>	<b>\$6,054,525</b>	<b>\$9,545,288</b>	<b>\$9,091,807</b>	<b>\$10,271,994</b>
<b><u>STAFFING SUMMARY</u></b>					
Enhanced E-911 Fund	5.00	5.00	6.00	6.00	6.00
General Fund	7.50	7.50	7.50	6.00	6.00
<b>Staffing Total</b>	<b>12.50</b>	<b>12.50</b>	<b>13.50</b>	<b>12.00</b>	<b>12.00</b>

# Judicial

## PROGRAM SUMMARY

<p><b>Court Reporting</b></p> <hr/> <p>\$506,267                      5 FTE</p> <p>*Create the official court record for all court proceedings *Maintain court system data</p>	<p><b>Courtroom Assistants</b></p> <hr/> <p>\$723,265                      9 FTE</p> <p>*Maintain courtroom decorum *Organize people and files for each court</p>	<p><b>Judicial</b></p> <hr/> <p>\$2,717,421                      9 FTE</p> <p>*Preside over all court proceedings to ensure the fair and impartial administration of justice</p>
<p><b>Teen Court</b></p> <hr/> <p>\$203,053                      2 FTE</p> <p>*Administer the Teen Court Program to divert first-time juvenile offenders from criminal activity</p>	<p><b>Wellness and Armed Forces Treatment Court</b></p> <hr/> <p>\$355,867                      2 FTE</p> <p>*Administer Court for defendants whose criminal behavior is affected by mental illness with targeted services for military</p>	

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	26.50	26.50	27.00	27.00	27.00
<b>EXPENDITURES</b>	3,563,233	3,959,302	4,005,761	4,122,443	4,505,873



# 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-maker for the municipal court. The Judicial Department also oversees the Teen Court, Wellness Court, and Armed Forces Treatment Court.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	26.50	26.50	27.00	27.00	27.00
Personal Services	3,294,739	3,505,844	3,737,833	3,632,811	3,953,168
Allocated Expenses	84,821	143,862	-44,300	153,107	153,107
Supplies and Services	149,526	165,849	227,200	188,904	243,200
Interfund Charges	34,147	37,347	40,728	40,728	49,505
Transfers Out	0	106,400	44,300	106,893	106,893
<b>Expenditures Total</b>	<b>\$3,563,233</b>	<b>\$3,959,302</b>	<b>\$4,005,761</b>	<b>\$4,122,443</b>	<b>\$4,505,873</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Judicial Department budgets reside in multiple funds, including the General Fund, Designated Revenues Fund, and the Gifts and Grants Fund. On a bottom-line basis, the department's 2023 projection is over the 2023 Original Budget by \$116,700 (2.9 percent), driven by the projection for the Gift and Grants Fund. Since the 2023 budget was adopted, the DOLA 1st Appearance grant has been approved for 2023 and into 2024. This alone drives the \$260,500 increase in that fund. Appropriation will need to be added for this in a supplemental process. In the General Fund, the department is projected to be \$13,400 (0.4 percent) over the 2023 Original Budget. This is due to the annual compensation market review and resulting pay adjustments that were not included in the department's original budget. After taking this into account, the Judicial Department spending is projected to be on budget in the General Fund. These increases are offset by reduced spending in the Designated Revenues Fund which is projected to be \$157,200 (28.5 percent) under budget, with savings in the Special Courts program including Teen Court and the Wellness and Armed Forces Treatment Courts.

### 2024 Department Budget Variance

The Judicial Department budget for 2024 is \$500,100 (12.5 percent) greater than the 2023 Original Budget. Base adjustments account for the entire increase, as there are no 2024 amendments for the Judicial Department. A breakout can be found in the following Base Adjustments section which shows that grant/designated revenue adjustments of \$245,000 are the single largest factor, followed by compensation adjustments of \$215,300. Due to optimism regarding the continuation of the DOLA 1st Appearance grant, the 2024 budget provides appropriation for the full year, offset slightly by a reduction in operating expenditures in the Special Courts program. The compensation increase is driven by adjustments to wage rates resulting from the 2023 annual compensation review (budgeted in Non-Departmental in 2023) and the citywide assumptions for pay and benefit increases for 2024. The mandated cost adjustment includes increases for the risk charge-back and various fees and subscriptions for the judges.

## BASE ADJUSTMENTS

Base Adjustments	2024
Compensation Adjustments	215,335
Mandated Costs	39,777
Grant / Designated Revenue Adjustments	245,000
<b>Total Base Adjustments</b>	<b>\$500,112</b>

# Judicial

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	333,169	355,786	551,853	394,634	558,920
General Fund	3,145,243	3,353,254	3,453,908	3,467,309	3,686,953
Gifts & Grants Fund	84,821	250,262	0	260,500	260,000
<b>Expenditures Total</b>	<b>\$3,563,233</b>	<b>\$3,959,302</b>	<b>\$4,005,761</b>	<b>\$4,122,443</b>	<b>\$4,505,873</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	4.00	4.00	4.00	4.00	4.00
General Fund	22.50	22.50	23.00	23.00	23.00
<b>Staffing Total</b>	<b>26.50</b>	<b>26.50</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>

## 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	476,639	471,070	506,921	476,493	506,267
<b>Expenditures Total</b>	<b>\$476,639</b>	<b>\$471,070</b>	<b>\$506,921</b>	<b>\$476,493</b>	<b>\$506,267</b>
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	475,619	469,033	503,143	475,393	502,489
Supplies and Services	1,020	2,037	3,778	1,100	3,778
<b>Expenditures Total</b>	<b>\$476,639</b>	<b>\$471,070</b>	<b>\$506,921</b>	<b>\$476,493</b>	<b>\$506,267</b>
<b>STAFFING SUMMARY</b>					
General Fund	5.00	5.00	5.00	5.00	5.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	627,364	619,783	683,334	687,105	723,265
<b>Expenditures Total</b>	<b>\$627,364</b>	<b>\$619,783</b>	<b>\$683,334</b>	<b>\$687,105</b>	<b>\$723,265</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	627,364	619,783	682,134	687,105	722,065
Supplies and Services	0	0	1,200	0	1,200
<b>Expenditures Total</b>	<b>\$627,364</b>	<b>\$619,783</b>	<b>\$683,334</b>	<b>\$687,105</b>	<b>\$723,265</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	8.50	8.50	9.00	9.00	9.00
<b>Staffing Total</b>	<b>8.50</b>	<b>8.50</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,041,240	2,262,401	2,263,653	2,303,711	2,457,421
Gifts & Grants Fund	84,821	250,262	0	260,000	260,000
<b>Expenditures Total</b>	<b>\$2,126,061</b>	<b>\$2,512,663</b>	<b>\$2,263,653</b>	<b>\$2,563,711</b>	<b>\$2,717,421</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,961,897	2,171,883	2,180,837	2,202,597	2,335,241
Allocated Expenses	84,821	143,862	-44,300	153,107	153,107
Supplies and Services	46,804	54,943	44,006	62,304	75,006
Interfund Charges	32,539	35,575	38,810	38,810	47,174
Transfers Out	0	106,400	44,300	106,893	106,893
<b>Expenditures Total</b>	<b>\$2,126,061</b>	<b>\$2,512,663</b>	<b>\$2,263,653</b>	<b>\$2,563,711</b>	<b>\$2,717,421</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.00	9.00	9.00	9.00	9.00
<b>Staffing Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

# 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 COVID-19 pandemic, as well as a trend in lower numbers of juvenile arraignment cases, had an impact on participation data. Participation in 2023 has returned to a more typical level.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	93,401	104,814	187,918	113,988	203,053
<b>Expenditures Total</b>	<b>\$93,401</b>	<b>\$104,814</b>	<b>\$187,918</b>	<b>\$113,988</b>	<b>\$203,053</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	86,685	99,446	172,784	107,070	187,506
Supplies and Services	5,108	3,596	13,216	5,000	13,216
Interfund Charges	1,608	1,772	1,918	1,918	2,331
<b>Expenditures Total</b>	<b>\$93,401</b>	<b>\$104,814</b>	<b>\$187,918</b>	<b>\$113,988</b>	<b>\$203,053</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Actual monthly average over the school year of teen court program participants	70	197	250	250	250

**Wellness and Armed Forces Treatment 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	239,768	250,972	363,935	280,646	355,867
Gifts & Grants Fund	0	0	0	500	0
<b>Expenditures Total</b>	<b>\$239,768</b>	<b>\$250,972</b>	<b>\$363,935</b>	<b>\$281,146</b>	<b>\$355,867</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	143,174	145,699	198,935	160,646	205,867
Supplies and Services	96,594	105,273	165,000	120,500	150,000
<b>Expenditures Total</b>	<b>\$239,768</b>	<b>\$250,972</b>	<b>\$363,935</b>	<b>\$281,146</b>	<b>\$355,867</b>

# Judicial

**PROGRAM DETAIL**

**Wellness and Armed Forces Treatment Court**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Library & Cultural Services

## PROGRAM SUMMARY

<p><b>Administration</b></p> <hr/> <p>\$1,448,752                      9.5 FTE</p> <p>*Manages departmental administration, finances, and personnel; houses all general and programming related donations</p>	<p><b>Art in Public Places</b></p> <hr/> <p>\$783,006                              1 FTE</p> <p>*Coordinates, manages funding, selects, displays, and maintains public art per City Ordinance 93-63</p>	<p><b>Arts Programs</b></p> <hr/> <p>\$2,241,649                              11.5 FTE</p> <p>*Manages Aurora Fox Arts Center, music, dance and visual arts programs, Bicentennial Art Center, and Aurora Summer Concerts</p>
<p><b>Historic Services</b></p> <hr/> <p>\$656,340                              6 FTE</p> <p>*Manages all programs and facilities of the Aurora History Museum and Historic Sites</p>	<p><b>Library Collection Management and Systems</b></p> <hr/> <p>\$1,398,933                              6 FTE</p> <p>*Manages acquisition and cataloging of new and donated materials                  *Weeds collection for obsolete items                  *Provides technical support</p>	<p><b>Library Services</b></p> <hr/> <p>\$4,579,958                              56 FTE</p> <p>*Provides direct customer services to library users including adult and children's programming as well as public outreach</p>

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	87.00	90.00	90.00	90.00	90.00
<b>EXPENDITURES</b>	8,560,343	9,901,275	10,451,314	10,433,397	11,108,638

# 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	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	87.00	90.00	90.00	90.00	90.00
Personal Services	5,630,346	6,170,085	7,346,572	7,100,675	7,946,505
Supplies and Services	2,762,373	3,399,878	2,885,044	3,153,562	2,907,839
Utilities	46,356	60,437	61,400	65,648	65,700
Interfund Charges	119,419	134,883	147,298	144,803	177,594
Debt Related	0	72,515	0	0	0
Capital Related	1,849	63,477	11,000	-31,291	11,000
<b>Expenditures Total</b>	<b>\$8,560,343</b>	<b>\$9,901,275</b>	<b>\$10,451,314</b>	<b>\$10,433,397</b>	<b>\$11,108,638</b>

## DEPARTMENT NARRATIVE

### 2023 Current-Year Department Projection

The Library and Cultural Services Department budget is comprised primarily in the Cultural Services Fund and the General Fund, along with a smaller portion in the Gifts & Grants Fund. For 2023, the department is projected to be nearly on par with the 2023 Original Budget. A 58.5 percent projected increase in Gifts & Grants expenditures compared to the 2023 Original Budget is primarily due to a 2023 Spring Supplemental appropriation that added \$131,700 to the 2023 Original Budget from one-time sponsorships and Friends of Aurora Public Library donations. A supplemental was also included for a one-time transfer of \$150,000 to the Cultural Services Fund for the North Aurora Arts Grant (NAAG) program to support redevelopment in the Fletcher Plaza Urban Renewal Area. These supplementals along with partial year personal services vacancy savings in the General Fund for the first half of the year are projected. Across all funds, the department is expected to be 2.7 percent under the amended budget at the end of the year. At this time, no supplementals are anticipated to be needed.

### 2024 Department Budget Variance

The 2024 budget for Library and Cultural Services is higher than the 2023 Original Budget by \$657,300 (6.3 percent) across all funds. The majority of this is attributable to citywide increases for pay and benefits driven by the citywide assumptions for 2024. Adjustments to the department budget for 2024 are due to mandated cost increases allocated amongst the city departments as well as an ongoing increase of \$50,000 for library programming and marketing.

## BASE ADJUSTMENTS

Base Adjustments	2024
Prior Year One Times	-50,000
Compensation Adjustments	599,933
Mandated Costs	107,391
<b>Total Base Adjustments</b>	<b>\$657,324</b>

# Library & Cultural Services

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Cultural Services Fund	2,857,712	3,035,397	3,483,424	3,519,913	3,680,995
General Fund	5,615,511	6,557,088	6,824,341	6,685,942	7,280,756
Gifts & Grants Fund	87,120	308,790	143,549	227,542	146,887
<b>Expenditures Total</b>	<b>\$8,560,343</b>	<b>\$9,901,275</b>	<b>\$10,451,314</b>	<b>\$10,433,397</b>	<b>\$11,108,638</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Cultural Services Fund	19.00	18.50	18.50	18.50	18.50
General Fund	68.00	71.50	71.50	71.50	71.50
<b>Staffing Total</b>	<b>87.00</b>	<b>90.00</b>	<b>90.00</b>	<b>90.00</b>	<b>90.00</b>

## 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. The addition of 2.0 FTE in this program is the result of an organizational restructure of FTE by program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	848,236	1,146,829	1,046,695	1,198,845	1,301,865
Gifts & Grants Fund	0	73,251	143,549	128,423	146,887
<b>Expenditures Total</b>	<b>\$848,236</b>	<b>\$1,220,080</b>	<b>\$1,190,244</b>	<b>\$1,327,268</b>	<b>\$1,448,752</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	683,071	838,792	867,364	966,888	1,106,333
Supplies and Services	91,245	297,405	222,165	265,799	219,365
Utilities	0	0	0	2,925	0
Interfund Charges	73,920	83,883	89,715	91,656	112,054
Capital Related	0	0	11,000	0	11,000
<b>Expenditures Total</b>	<b>\$848,236</b>	<b>\$1,220,080</b>	<b>\$1,190,244</b>	<b>\$1,327,268</b>	<b>\$1,448,752</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>STAFFING SUMMARY</b>					
General Fund	6.00	7.50	7.50	7.50	9.50
<b>Staffing Total</b>	<b>6.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>9.50</b>



# 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Cultural Services Fund	557,166	450,847	749,734	807,938	783,006
<b>Expenditures Total</b>	<b>\$557,166</b>	<b>\$450,847</b>	<b>\$749,734</b>	<b>\$807,938</b>	<b>\$783,006</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	126,778	135,606	134,720	173,379	167,969
Supplies and Services	429,306	314,230	613,541	633,509	613,541
Utilities	602	482	900	477	800
Interfund Charges	480	529	573	573	696
<b>Expenditures Total</b>	<b>\$557,166</b>	<b>\$450,847</b>	<b>\$749,734</b>	<b>\$807,938</b>	<b>\$783,006</b>
<b><u>STAFFING SUMMARY</u></b>					
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
100% of repairs will be completed on time	92.0%	95.0%	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	97.0%	99.0%	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	95.0%	100.0%	100.0%	99.0%	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.	78	85	50	50	50
The Art in Public Places Program will have an average monthly minimum of 500 engagements through social media	368	458	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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Cultural Services Fund	1,712,407	1,963,922	2,139,510	2,110,199	2,241,649
<b>Expenditures Total</b>	<b>\$1,712,407</b>	<b>\$1,963,922</b>	<b>\$2,139,510</b>	<b>\$2,110,199</b>	<b>\$2,241,649</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,009,218	1,110,667	1,328,505	1,167,371	1,399,082
Supplies and Services	630,129	767,797	720,114	852,024	740,039
Utilities	41,351	50,906	51,700	52,196	54,800
Interfund Charges	31,709	34,552	39,191	38,608	47,728
<b>Expenditures Total</b>	<b>\$1,712,407</b>	<b>\$1,963,922</b>	<b>\$2,139,510</b>	<b>\$2,110,199</b>	<b>\$2,241,649</b>
<b><u>STAFFING SUMMARY</u></b>					
Cultural Services Fund	12.00	11.50	11.50	11.50	11.50
<b>Staffing Total</b>	<b>12.00</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>

# Library & Cultural Services

**PROGRAM DETAIL**

**Arts Programs**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Art Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards	98.0%	100.0%	90.0%	97.0%	90.0%
Aurora Fox Arts Center: Increase YTD revenue from facility rentals by 5.0% compared to same period in prior year	0.0%	0.0%	5.0%	154.0%	5.0%
Aurora Fox Arts Center: Increase YTD season subscriptions by 2.0% compared to same period last year	11.5%	21.1%	2.0%	10.0%	2.0%
Aurora Fox Arts Center: Increase YTD single ticket purchases by 5.0% compared to same period last year	53.0%	91.6%	5.0%	10.0%	5.0%
Dance Arts: Maintain 90% customer satisfaction based on feedback from customer service comment cards	100.0%	92.0%	90.0%	100.0%	90.0%
Drama Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards	93.0%	95.0%	90.0%	100.0%	90.0%
Music Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards	96.0%	100.0%	90.0%	100.0%	90.0%
Pottery Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards	99.0%	100.0%	90.0%	100.0%	90.0%

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Cultural Services Fund	588,139	620,628	594,180	601,776	656,340
<b>Expenditures Total</b>	<b>\$588,139</b>	<b>\$620,628</b>	<b>\$594,180</b>	<b>\$601,776</b>	<b>\$656,340</b>

# Library & Cultural Services

**PROGRAM DETAIL**

**Historic Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	522,833	535,347	516,875	539,884	598,760
Supplies and Services	63,090	82,277	74,105	58,850	54,180
Utilities	2,216	3,004	3,200	3,042	3,400
<b>Expenditures Total</b>	<b>\$588,139</b>	<b>\$620,628</b>	<b>\$594,180</b>	<b>\$601,776</b>	<b>\$656,340</b>
<b><u>STAFFING SUMMARY</u></b>					
Cultural Services Fund	6.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Aurora History Museum: Maintain 90% customer satisfaction based on feedback from customer service comment cards	94.0%	99.0%	90.0%	100.0%	90.0%
Historic Sites and Preservation Office will submit Historic Preservation Commission agendas, minutes and other required information to the City Clerk's office and the State Office of Archaeology per their respective deadlines 100.0% of the time	100.0%	100.0%	100.0%	100.0%	100.0%

**Library Collection Management and Systems**

This program is responsible for the management of 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. The addition of 1.0 FTE in this program is the result of an organizational restructure of FTE by program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,238,374	1,551,999	1,287,725	1,309,690	1,398,933
Gifts & Grants Fund	87,120	114,827	0	84,000	0
<b>Expenditures Total</b>	<b>\$1,325,494</b>	<b>\$1,666,826</b>	<b>\$1,287,725</b>	<b>\$1,393,690</b>	<b>\$1,398,933</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	245,864	299,537	409,079	493,303	540,148
Supplies and Services	1,077,399	1,358,704	873,430	898,764	856,746
Interfund Charges	2,231	4,697	5,216	1,623	2,039
Capital Related	0	3,888	0	0	0
<b>Expenditures Total</b>	<b>\$1,325,494</b>	<b>\$1,666,826</b>	<b>\$1,287,725</b>	<b>\$1,393,690</b>	<b>\$1,398,933</b>

# Library & Cultural Services

**PROGRAM DETAIL**

**Library Collection Management and Systems**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	5.00	5.00	5.00	6.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Material Availability: Maintain 90% excellent or above average customer service satisfaction rating	92.0%	100.0%	90.0%	100.0%	90.0%

**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 addition of 3.0 FTE in this program is the result of an organizational restructure of FTE by program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	3,528,901	3,858,260	4,489,921	4,177,407	4,579,958
Gifts & Grants Fund	0	120,712	0	15,119	0
<b>Expenditures Total</b>	<b>\$3,528,901</b>	<b>\$3,978,972</b>	<b>\$4,489,921</b>	<b>\$4,192,526</b>	<b>\$4,579,958</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,042,582	3,250,136	4,090,029	3,759,850	4,134,213
Supplies and Services	471,204	579,465	381,689	444,616	423,968
Utilities	2,187	6,045	5,600	7,008	6,700
Interfund Charges	11,079	11,222	12,603	12,343	15,077
Debt Related	0	72,515	0	0	0
Capital Related	1,849	59,589	0	-31,291	0
<b>Expenditures Total</b>	<b>\$3,528,901</b>	<b>\$3,978,972</b>	<b>\$4,489,921</b>	<b>\$4,192,526</b>	<b>\$4,579,958</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	57.00	59.00	59.00	59.00	56.00
<b>Staffing Total</b>	<b>57.00</b>	<b>59.00</b>	<b>59.00</b>	<b>59.00</b>	<b>56.00</b>

# Library & Cultural Services

**PROGRAM DETAIL**

**Library Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Actual number of items checked out per month	89,098	108,749	100,000	110,000	100,000
Computer Usability: Maintain 90% excellent or above average customer service satisfaction rating	96.8%	98.2%	90.0%	100.0%	90.0%
Library Appearance: Maintain 90% excellent or above average customer service satisfaction rating	97.6%	100.0%	90.0%	100.0%	90.0%
Library Door Count: Average .20 visits per capita each month	0.08	0.11	0.20	0.25	0.20
Library Staff Courtesy: Maintain 90% excellent or above average customer service satisfaction rating	99.5%	100.0%	90.0%	100.0%	90.0%
Library Wait Time for Staff: Maintain 90% excellent or above average customer service satisfaction rating	98.9%	100.0%	90.0%	100.0%	90.0%
Maintain annual library circulation levels above 2.2 per capita annually	2.9	2.9	2.2	3.0	2.2

# Non-Departmental

## PROGRAM SUMMARY

<p><b>American Rescue Plan Act (ARPA)</b></p> <hr/> <p>\$1,647,281                      2 FTE</p> <p>*Support to those impacted by COVID-19 *Assist economic recovery, including critical infrastructure needs</p>	<p><b>Building Leases</b></p> <hr/> <p>\$7,098,500                      0 FTE</p> <p>*Leases for city buildings</p>	<p><b>Compensation Reserve</b></p> <hr/> <p>\$5,577,394                      4 FTE</p> <p>*Funding for compensation-related increases and vacancy savings assumptions, Development Review Fund unfunded FTE</p>
<p><b>Developer Incentives</b></p> <hr/> <p>\$2,101,404                      0 FTE</p> <p>*Incentives and revenue cost-sharing agreements</p>	<p><b>Snow Removal</b></p> <hr/> <p>\$2,967,647                      0 FTE</p> <p>*Overtime, equipment, and supplies for snow removal</p>	<p><b>Transfers and Other Requirements</b></p> <hr/> <p>\$85,037,324                      3 FTE</p> <p>*Transfers to other funds</p>

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	1.00	14.00	9.00	9.00	9.00
<b>EXPENDITURES</b>	142,918,118	160,304,677	108,090,672	170,437,611	104,429,550

# 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	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	1.00	14.00	9.00	9.00	9.00
Personal Services	5,138,323	14,213,357	8,910,517	13,102,272	6,765,383
Allocated Expenses	85,171	2,960,472	3,256,738	3,256,738	3,540,108
Supplies and Services	14,239,193	23,405,371	10,670,658	56,294,407	11,959,845
Utilities	2,511	2,948	800	800	800
Interfund Charges	251,232	214,446	373,017	373,017	293,203
Debt Related	89,504	97,181	0	0	0
Capital Related	329,638	254,629	50,000	50,000	50,000
Transfers Out	122,782,546	119,156,273	84,828,942	97,360,377	81,820,211
<b>Expenditures Total</b>	<b>\$142,918,118</b>	<b>\$160,304,677</b>	<b>\$108,090,672</b>	<b>\$170,437,611</b>	<b>\$104,429,550</b>

## DEPARTMENT NARRATIVE

### 2023 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 2023, the total city projection is \$62.3 million over the 2023 Original Budget, nearly all for one-time needs. A large variance is found in the Gifts and Grants Fund, as \$47.0 million in unbudgeted American Rescue Plan Act (ARPA) funds are projected. A supplemental will be needed for the ARPA spending.

Variances in the General Fund account for \$16.2 million of the overage. Additional transfers account for \$12.5 million, including \$10.3 million to the Capital Projects Fund (CPF) for additional capital-related revenue, policy-related one-time funds, and various smaller amounts associated with Council spending on one-time funds earlier in 2023. Also in the General Fund is an additional personal services projection associated with the estimated payment of IRS penalties associated with Affordable Care Act late filing submissions. The IRS penalties are anticipated to be reduced or abated given that employee filing requirements were met. These projections may require supplementals. All other funds are projected close to or under budget.

### 2024 Department Budget Variance

Across all funds, 2024 Non-Departmental expenses will be \$3.7 million (3.4 percent) lower than the 2023 Original Budget, primarily associated with one-time 2023 costs not recurring as noted in the Base Adjustments section. The General Fund is increasing \$868,300 (1.0 percent), primarily due to an increase in subsidy-related transfers offsetting a decrease in personal services spending associated with budget set aside for compensation adjustments.

Of the non-General Funds, only a few differences are noteworthy. The Marijuana Tax Revenue Fund has a \$3.7 million (26.9 percent) decrease, associated with 2023 one-time transfers not recurring. The Development Review Fund budget is decreasing 631,200 (17.4 percent) with a newly added \$1.0 million vacancy savings assumption being partially offset with additional allocated costs being charged to the fund. A decrease in ARPA spending has the Gifts and Grants Fund decreasing \$304,800 (15.6 percent).

There are three amendments in Non-Departmental. The first is the inclusion of a \$1.0 million vacancy savings assumption in the Development Review Fund to assist with balancing that fund. The second is a one-time transfer of \$400,000 from the General Fund to the Designated Revenues Fund for Impound Lot Victim Assistance. The third is in multiple funds associated with a \$200 per FTE citywide training amendment that was added to each fund with FTE. More detail on this can be found in the Budget Amendment Requests section.



# Non-Departmental

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-7,102,058
Compensation Adjustments	1,174,866
Mandated Costs	-588,016
Grant / Designated Revenue Adjustments	108,403
Other Adjustments	2,914,283
<b>Total Base Adjustments</b>	<b>(\$3,492,522)</b>

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / New Appropriation</u>				
Citywide Training	0.00	2,844	0	2,844
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>2,844</b>	<b>0</b>	<b>2,844</b>
<b>Conservation Trust Fund Total</b>	<b>0.00</b>	<b>2,844</b>	<b>0</b>	<b>2,844</b>
<u>Cultural Services Fund / New Appropriation</u>				
Citywide Training	0.00	3,700	0	3,700
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>3,700</b>	<b>0</b>	<b>3,700</b>
<b>Cultural Services Fund Total</b>	<b>0.00</b>	<b>3,700</b>	<b>0</b>	<b>3,700</b>
<u>Designated Revenues Fund / New Appropriation</u>				
Citywide Training	0.00	2,200	0	2,200
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				

# Non-Departmental

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>
<b>Designated Revenues Fund Total</b>	<b>0.00</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>
<u>Development Review Fund / New Appropriation</u>				
Citywide Training	0.00	30,600	0	30,600
Program affected: Various				
Strategic Outcome: Well-Managed				
Duration: Ongoing				
As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
Development Review Fund Balancing Measures	0.00	-1,000,000	0	-1,000,000
Program affected: Various in Planning and Development Services; Non-Departmental; Public Works; Parks, Recreation & Open Space				
Strategic Outcome: Well-Managed				
Duration: Ongoing				
Due to declining Development Review Fund revenues, balancing measures are being taken with the 2024 budget to ensure a balanced budget in this year and future years. Adjustments made consist mostly of redistributing personal services and allocated administrative costs to other funds to support balancing. In addition, a \$1.0 million vacancy savings assumption has been included in the 2024 budget.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>-969,400</b>	<b>0</b>	<b>-969,400</b>
<b>Development Review Fund Total</b>	<b>0.00</b>	<b>-969,400</b>	<b>0</b>	<b>-969,400</b>
<u>Enhanced E-911 Fund / New Appropriation</u>				
Citywide Training	0.00	16,200	0	16,200
Program affected: Various				
Strategic Outcome: Well-Managed				
Duration: Ongoing				
As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>16,200</b>	<b>0</b>	<b>16,200</b>
<b>Enhanced E-911 Fund Total</b>	<b>0.00</b>	<b>16,200</b>	<b>0</b>	<b>16,200</b>

# Non-Departmental

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / New Appropriation</u>				
Citywide Training	0.00	10,000	0	10,000
Program affected: Various				
Strategic Outcome: Well-Managed				
Duration: Ongoing				
As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>Fleet Management Fund Total</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<u>General Fund / New Appropriation</u>				
City Impound Lot Fee Relief for Victims of Auto Theft	0.00	400,000	0	400,000
Programs affected: Transfers and Other Requirements, Business Services Division				
Strategic Outcome: Safe				
Duration: One-time				
In the 2023 budget, Council added one-time appropriation for impound fee support in the Designated Revenues Fund via a transfer from the General Fund to provide more support for victims of auto theft. This adjustment will add \$400,000 in 2024. Along with funds remaining in 2023, this will keep the program going another year.				
Citywide Training	0.00	226,168	0	226,168
Program affected: Various				
Strategic Outcome: Well-Managed				
Duration: Ongoing				
As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>626,168</b>	<b>0</b>	<b>626,168</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>626,168</b>	<b>0</b>	<b>626,168</b>
<u>Golf Courses Fund / New Appropriation</u>				
Citywide Training	0.00	6,600	0	6,600
Program affected: Various				
Strategic Outcome: Well-Managed				
Duration: Ongoing				
As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>6,600</b>	<b>0</b>	<b>6,600</b>
<b>Golf Courses Fund Total</b>	<b>0.00</b>	<b>6,600</b>	<b>0</b>	<b>6,600</b>

# Non-Departmental

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Open Space Fund / New Appropriation</u>				
Citywide Training	0.00	9,088	0	9,088
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>9,088</b>	<b>0</b>	<b>9,088</b>
<b>Open Space Fund Total</b>	<b>0.00</b>	<b>9,088</b>	<b>0</b>	<b>9,088</b>
<u>Parking and Mobility Fund / New Appropriation</u>				
Citywide Training	0.00	600	0	600
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>600</b>	<b>0</b>	<b>600</b>
<b>Parking and Mobility Fund Total</b>	<b>0.00</b>	<b>600</b>	<b>0</b>	<b>600</b>
<u>Parks Development Fund / New Appropriation</u>				
Citywide Training	0.00	200	0	200
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>200</b>	<b>0</b>	<b>200</b>
<b>Parks Development Fund Total</b>	<b>0.00</b>	<b>200</b>	<b>0</b>	<b>200</b>

# Non-Departmental

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / New Appropriation</u>				
Citywide Training	0.00	21,600	0	21,600
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>21,600</b>	<b>0</b>	<b>21,600</b>
<b>Recreation Fund Total</b>	<b>0.00</b>	<b>21,600</b>	<b>0</b>	<b>21,600</b>
<u>Risk Management Fund / New Appropriation</u>				
Citywide Training	0.00	2,200	0	2,200
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>
<b>Risk Management Fund Total</b>	<b>0.00</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>
<u>Wastewater Fund / New Appropriation</u>				
Citywide Training	0.00	32,876	0	32,876
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>32,876</b>	<b>0</b>	<b>32,876</b>
<b>Wastewater Fund Total</b>	<b>0.00</b>	<b>32,876</b>	<b>0</b>	<b>32,876</b>

# Non-Departmental

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Water Fund / New Appropriation</u>				
Citywide Training	0.00	66,524	0	66,524
Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing As a result of increasing FTE counts across departments and previous budget cuts, training budgets have not kept pace with the need for training throughout the city. This amendment will spur employee training by adding \$200 per person to all funds with FTE. It is assumed that knowledge, professionalism, and customer service standards will increase because of this outlay of funds.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>66,524</b>	<b>0</b>	<b>66,524</b>
<b>Water Fund Total</b>	<b>0.00</b>	<b>66,524</b>	<b>0</b>	<b>66,524</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>-168,600</b>	<b>0</b>	<b>-168,600</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Conservation Trust Fund	250,000	250,000	250,000	250,000	2,844
Cultural Services Fund	0	0	22,992	0	26,692
Debt Service (SID) Fund	90,387	107,144	0	0	0
Designated Revenues Fund	2,360,581	7,870,967	3,433,000	3,433,000	3,543,603
Development Review Fund	2,424,702	3,137,595	3,624,596	3,256,738	2,993,381
Enhanced E-911 Fund	0	0	7,515	0	23,715
Fleet Management Fund	0	0	15,669	0	25,669
General Fund	126,678,155	126,455,842	84,626,646	100,816,352	85,494,926
Gifts & Grants Fund	2,635,564	11,800,849	1,952,121	48,996,605	1,647,281
Golf Courses Fund	0	0	22,836	0	29,436
Marijuana Tax Revenue Fund	8,245,291	9,986,732	13,684,916	13,684,916	10,000,000
Open Space Fund	0	0	5,052	0	14,140
Parking and Mobility Fund	0	0	0	0	600
Parks Development Fund	0	0	0	0	200
Recreation Fund	0	0	61,462	0	112,126
Risk Management Fund	0	0	0	0	2,200
Wastewater Fund	75,247	185,874	104,399	0	154,735
Water Fund	158,191	509,674	279,468	0	358,002
<b>Expenditures Total</b>	<b>\$142,918,118</b>	<b>\$160,304,677</b>	<b>\$108,090,672</b>	<b>\$170,437,611</b>	<b>\$104,429,550</b>

# Non-Departmental

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Development Review Fund	1.00	12.00	4.00	4.00	4.00
General Fund	0.00	0.00	3.00	3.00	3.00
Gifts & Grants Fund	0.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>1.00</b>	<b>14.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

## 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 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
Gifts & Grants Fund	2,562,289	11,800,849	1,952,121	48,996,605	1,647,281
<b>Expenditures Total</b>	<b>\$2,562,289</b>	<b>\$11,800,849</b>	<b>\$1,952,121</b>	<b>\$48,996,605</b>	<b>\$1,647,281</b>
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	1,071,297	6,838,292	550,121	1,143,593	245,281
Supplies and Services	1,490,992	4,930,374	1,402,000	47,853,012	1,402,000
Capital Related	0	32,183	0	0	0
<b>Expenditures Total</b>	<b>\$2,562,289</b>	<b>\$11,800,849</b>	<b>\$1,952,121</b>	<b>\$48,996,605</b>	<b>\$1,647,281</b>
<b>STAFFING SUMMARY</b>					
Gifts & Grants Fund	0.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

### 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 (ACLCL), the capital leasing arm of the city. The ACLCL board members are city staff. ACLCL borrows money to purchase or construct the buildings. The lease payments from the city are used by ACLCL to pay debt service on the borrowings.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	7,099,250	6,977,557	7,098,500	7,098,500	7,098,500
<b>Expenditures Total</b>	<b>\$7,099,250</b>	<b>\$6,977,557</b>	<b>\$7,098,500</b>	<b>\$7,098,500</b>	<b>\$7,098,500</b>

# Non-Departmental

**PROGRAM DETAIL**

**Building Leases**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Transfers Out	7,099,250	6,977,557	7,098,500	7,098,500	7,098,500
<b>Expenditures Total</b>	<b>\$7,099,250</b>	<b>\$6,977,557</b>	<b>\$7,098,500</b>	<b>\$7,098,500</b>	<b>\$7,098,500</b>

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	0	0	0	0	2,844
Cultural Services Fund	0	0	22,992	0	26,692
Designated Revenues Fund	0	0	0	0	2,200
Development Review Fund	68,662	180,162	51,417	0	-863,168
Enhanced E-911 Fund	0	0	7,515	0	23,715
Fleet Management Fund	0	0	15,669	0	25,669
General Fund	2,580,154	5,798,291	6,522,094	10,580,305	5,688,003
Golf Courses Fund	0	0	22,836	0	29,436
Open Space Fund	0	0	5,052	0	14,140
Parking and Mobility Fund	0	0	0	0	600
Parks Development Fund	0	0	0	0	200
Recreation Fund	0	0	61,462	0	112,126
Risk Management Fund	0	0	0	0	2,200
Wastewater Fund	75,247	185,874	104,399	0	154,735
Water Fund	158,191	509,674	279,468	0	358,002
<b>Expenditures Total</b>	<b>\$2,882,254</b>	<b>\$6,674,001</b>	<b>\$7,092,904</b>	<b>\$10,580,305</b>	<b>\$5,577,394</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,770,410	6,259,662	6,680,553	10,278,776	4,741,845
Supplies and Services	111,844	414,339	412,351	301,529	835,549
<b>Expenditures Total</b>	<b>\$2,882,254</b>	<b>\$6,674,001</b>	<b>\$7,092,904</b>	<b>\$10,580,305</b>	<b>\$5,577,394</b>

<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	1.00	12.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>1.00</b>	<b>12.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>



# Non-Departmental

**PROGRAM DETAIL**

**Developer Incentives**

This program includes incentive payments made to developers and companies as well as payments made for revenue cost-sharing agreements.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	4,011	5,065,340	700,000	700,000	700,000
General Fund	1,172,342	987,919	1,401,404	1,001,404	1,401,404
<b>Expenditures Total</b>	<b>\$1,176,353</b>	<b>\$6,053,259</b>	<b>\$2,101,404</b>	<b>\$1,701,404</b>	<b>\$2,101,404</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	64	0	0	0	0
Supplies and Services	1,176,289	6,053,259	2,101,404	1,701,404	2,101,404
<b>Expenditures Total</b>	<b>\$1,176,353</b>	<b>\$6,053,259</b>	<b>\$2,101,404</b>	<b>\$1,701,404</b>	<b>\$2,101,404</b>

**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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,478,827	2,738,415	2,998,751	2,998,811	2,967,647
<b>Expenditures Total</b>	<b>\$2,478,827</b>	<b>\$2,738,415</b>	<b>\$2,998,751</b>	<b>\$2,998,811</b>	<b>\$2,967,647</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	760,267	720,714	974,213	974,273	1,022,923
Supplies and Services	1,422,557	1,756,959	1,600,721	1,600,721	1,600,721
Utilities	611	696	800	800	800
Interfund Charges	251,232	214,446	373,017	373,017	293,203
Capital Related	44,160	45,600	50,000	50,000	50,000
<b>Expenditures Total</b>	<b>\$2,478,827</b>	<b>\$2,738,415</b>	<b>\$2,998,751</b>	<b>\$2,998,811</b>	<b>\$2,967,647</b>

# Non-Departmental

**PROGRAM DETAIL**

**Transfers and Other Requirements**

This program centralizes transfers of monies to other funds and other payments. The largest transfer provides funding to the Capital Projects Fund as required by city code. A significant amount of one-time funds are transferred as well, which causes the large variances from year to year. In the 2023 Adopted Budget, the Public Defender amendments, including 3.0 FTE, were moved to this program pending a study on the need for the amendments.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	250,000	250,000	250,000	250,000	0
Designated Revenues Fund	2,356,570	2,805,627	2,733,000	2,733,000	2,841,403
Development Review Fund	2,356,040	2,957,433	3,573,179	3,256,738	3,856,549
General Fund	109,812,629	109,154,425	66,605,897	79,137,332	68,339,372
Marijuana Tax Revenue Fund	8,245,291	9,986,732	13,684,916	13,684,916	10,000,000
<b>Expenditures Total</b>	<b>\$123,020,530</b>	<b>\$125,154,217</b>	<b>\$86,846,992</b>	<b>\$99,061,986</b>	<b>\$85,037,324</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	470,185	394,689	705,630	705,630	755,334
Allocated Expenses	81,096	2,960,472	3,256,738	3,256,738	3,540,108
Supplies and Services	6,622,246	9,450,395	5,154,182	4,837,741	6,020,171
Utilities	1,900	2,252	0	0	0
Capital Related	235,082	176,846	0	0	0
Transfers Out	115,610,021	112,169,563	77,730,442	90,261,877	74,721,711
<b>Expenditures Total</b>	<b>\$123,020,530</b>	<b>\$125,154,217</b>	<b>\$86,846,992</b>	<b>\$99,061,986</b>	<b>\$85,037,324</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Parks, Recreation & Open Space

## PROGRAM SUMMARY

<p><b>Administration</b></p> <p>\$1,969,383                      5 FTE</p> <p>*Oversees planning and management of the PROS Department to ensure efficient and effective operations</p>	<p><b>Aquatics</b></p> <p>\$3,434,251                      18 FTE</p> <p>*Provides safe, fun, and healthy aquatic &amp; concession facilities with activities to enhance the quality of life for the community</p>	<p><b>Forestry</b></p> <p>\$3,028,667                      18 FTE</p> <p>*Creates a healthy, natural environment by maintaining the urban forest and planting new trees throughout the city</p>
<p><b>Golf</b></p> <p>\$9,691,844                      32 FTE</p> <p>*Provides a superior golf experience through a well-maintained and fiscally responsible golf enterprise</p>	<p><b>Open Space and Natural Resources</b></p> <p>\$5,771,710                      40 FTE</p> <p>*Creates a healthy environment by acquiring and managing open space properties, trails, reservoirs, and programming nature centers</p>	<p><b>Parks Operations &amp; Management</b></p> <p>\$14,863,180                      83 FTE</p> <p>*Creates healthy environments and encourages active lifestyles by maintaining parks and facilities, and providing great customer service</p>
<p><b>Planning, Design and Construction</b></p> <p>\$2,529,803                      19 FTE</p> <p>*Creates healthy environments by managing the planning, design, and construction processes on park and open space properties</p>	<p><b>Recreation Centers &amp; Fitness</b></p> <p>\$5,357,098                      42 FTE</p> <p>*Provides essential recreation, health and wellness programs, as well as facilities to promote active, healthy lifestyles</p>	<p><b>Recreation Division Management</b></p> <p>\$1,301,279                      6 FTE</p> <p>*Oversees planning and management of the Recreation Division to ensure efficient and effective operations and fulfill the department mission</p>
<p><b>Special Events and Marketing</b></p> <p>\$1,619,528                      9 FTE</p> <p>*Planning and production of citywide special events, marketing events, and programs which are essential to a strong &amp; vibrant community</p>	<p><b>Special Programs</b></p> <p>\$2,436,652                      16 FTE</p> <p>*Essential programming for preschool, older adults, and persons with disabilities to maintain health and encourage social interaction</p>	<p><b>Sports Programs</b></p> <p>\$2,088,850                      9 FTE</p> <p>*Provides team/individual sports for youth and adults to positively impact the economy while encouraging an active and healthy lifestyle</p>
<p><b>Transfers and Other Requirements</b></p> <p>\$1,124,500                      0 FTE</p> <p>*Transfer to ACLC from the Open Space Fund</p>	<p><b>Youth Development</b></p> <p>\$1,943,602                      8 FTE</p> <p>*Provides programming for youth to ensure a safe environment, promote active and healthy lifestyles, and encourage positive development</p>	

DEPARTMENT SUMMARY					
	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	277.00	305.00	309.00	309.00	305.00
<b>EXPENDITURES</b>	41,055,055	46,856,117	55,536,800	51,895,518	57,160,347

# 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 quality of life in Aurora.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	277.00	305.00	309.00	309.00	305.00
Personal Services	24,211,631	26,603,904	34,785,672	30,924,039	35,971,592
Allocated Expenses	-4,075	0	0	0	0
Supplies and Services	7,204,914	9,406,820	8,948,544	9,362,254	9,498,040
Utilities	5,562,631	6,171,732	6,726,159	6,562,159	6,721,800
Interfund Charges	2,317,276	2,554,921	3,090,442	3,086,679	3,284,432
Debt Related	427,564	547,260	462,680	462,680	462,680
Capital Related	123,111	434,194	398,803	373,207	97,303
Transfers Out	1,212,003	1,137,286	1,124,500	1,124,500	1,124,500
<b>Expenditures Total</b>	<b>\$41,055,055</b>	<b>\$46,856,117</b>	<b>\$55,536,800</b>	<b>\$51,895,518</b>	<b>\$57,160,347</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The PROS 2023 projection is \$3.6 million (6.6 percent) lower than the 2023 Original Budget, with the Recreation Fund under by \$2.8 million, the Golf Courses Fund under by \$398,400, the General Fund under by \$370,800, and six other funds under by a combined \$70,000. Projected spending in the General Fund, Golf Courses Fund, and Recreation Fund reflects the challenging labor market and the difficulty PROS has experienced in filling and retaining various positions, including permanent staff as well as variable hour benefit eligible (VHBE) and seasonal positions.

### 2024 Department Budget Variance

The PROS 2024 budget is \$1.6 million (2.9 percent) higher than the 2023 Original Budget. This amount includes \$1.8 million in base adjustments, including mandated costs, as well as \$132,000 in budget reductions associated with budget amendments. Base adjustments include: (1) \$1.8 million in compensation increases for both full-time, part-time, and seasonal staff; (2) \$678,100 for mandated cost increases; (3) a \$303,500 reduction for one-time appropriations in 2023 that do not carry into 2024; (4) a net \$500,000 reduction to better reflect projected spending in 2024 on temporary salaries; and (5) a \$58,400 increase associated with anticipated changes in spending of gifts and grants in 2024.

There are \$132,000 in budget reductions associated with two amendments to the PROS budget, including reductions of \$102,000 in the Recreation Fund and \$29,900 in General Fund. The first amendment will create two new deputy director positions, a second recreation manager position, and a new project manager. A new crew lead and a new specialist position will also be created in the Open Space and Natural Resources (OSNR) program. To fund these priority positions, the department will eliminate a total of three positions, repurpose several existing positions, and decrease funding allocated for temporary positions. A second amendment will transfer a vacant Recreational Specialist position to General Management, where the position will be reclassified to a Project Coordinator. In total, these amendments will decrease the numbers of funded positions in PROS by 4.0 FTE. There is also a third amendment to the 2024 budget which relates to balancing the Development Review Fund (DRF) and will refinance \$170,700 in DRF spending with funding from the Parks Development Fund.

# Parks, Recreation & Open Space

## BASE ADJUSTMENTS

Base Adjustments	2024
Prior Year One Times	-803,500
Compensation Adjustments	1,822,510
Mandated Costs	678,129
Grant / Designated Revenue Adjustments	58,370
<b>Total Base Adjustments</b>	<b>\$1,755,509</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Development Review Fund Balancing Measures	-1.00	-171,721	0	-171,721
Program affected: Various in Planning and Development Services; Non-Departmental; Public Works; Parks, Recreation & Open Space Strategic Outcome: Well-Managed Duration: Ongoing Due to declining Development Review Fund revenues, balancing measures are being taken with the 2024 budget to ensure a balanced budget in this year and future years. Adjustments made consist mostly of redistributing personal services and allocated administrative costs to other funds to support balancing. In addition, a \$1.0 million vacancy savings assumption has been included in the 2024 budget.				
<b>New Appropriation Total</b>	<b>-1.00</b>	<b>-171,721</b>	<b>0</b>	<b>-171,721</b>
<b>Development Review Fund Total</b>	<b>-1.00</b>	<b>-171,721</b>	<b>0</b>	<b>-171,721</b>
<u>General Fund / New Appropriation</u>				
PROS Reorganization	-2.00	-29,913	0	-29,913
Programs affected: Various Strategic Outcome: Well-Managed Duration: Ongoing In the past five years, PROS has added several parks, many acres of open space, miles of trail, and three new recreation centers in the city. PROS is requesting the addition of two Deputy Directors, one additional Recreation Manager, and one Project Manager to better align the management team. These changes will improve operational efficiencies, project delivery, and cost recovery. Two FTEs will also be transferred from the General Fund to the Open Space Fund, creating two new positions in the Open Space and Natural Resources program. The additional cost of these new positions in the Open Space Fund will be offset by a reduction in budget variable hour employees, resulting in a net zero to the fund. To help fund these priority positions, the department will also eliminate three vacant positions, resulting in a small amount of net savings in the General Fund from this amendment.				
<b>New Appropriation Total</b>	<b>-2.00</b>	<b>-29,913</b>	<b>0</b>	<b>-29,913</b>
<b>General Fund Total</b>	<b>-2.00</b>	<b>-29,913</b>	<b>0</b>	<b>-29,913</b>

# Parks, Recreation & Open Space

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Open Space Fund / New Appropriation</u>				
PROS Reorganization	2.00	0	0	0
Programs affected: Various Strategic Outcome: Well-Managed Duration: Ongoing In the past five years, PROS has added several parks, many acres of open space, miles of trail, and three new recreation centers in the city. PROS is requesting the addition of two Deputy Directors, one additional Recreation Manager, and one Project Manager to better align the management team. These changes will improve operational efficiencies, project delivery, and cost recovery. Two FTEs will also be transferred from the General Fund to the Open Space Fund, creating two new positions in the Open Space and Natural Resources program. The additional cost of these new positions in the Open Space Fund will be offset by a reduction in budget variable hour employees, resulting in a net zero to the fund. To help fund these priority positions, the department will also eliminate three vacant positions, resulting in a small amount of net savings in the General Fund from this amendment.				
<b>New Appropriation Total</b>	<b>2.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Open Space Fund Total</b>	<b>2.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Parks Development Fund / New Appropriation</u>				
Development Review Fund Balancing Measures	1.00	171,721	0	171,721
Program affected: Various in Planning and Development Services; Non-Departmental; Public Works; Parks, Recreation & Open Space Strategic Outcome: Well-Managed Duration: Ongoing Due to declining Development Review Fund revenues, balancing measures are being taken with the 2024 budget to ensure a balanced budget in this year and future years. Adjustments made consist mostly of redistributing personal services and allocated administrative costs to other funds to support balancing. In addition, a \$1.0 million vacancy savings assumption has been included in the 2024 budget.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>171,721</b>	<b>0</b>	<b>171,721</b>
<b>Parks Development Fund Total</b>	<b>1.00</b>	<b>171,721</b>	<b>0</b>	<b>171,721</b>
<u>Recreation Fund / New Appropriation</u>				
PROS Reorganization	-3.00	-24,101	0	-24,101
Programs affected: Various Strategic Outcome: Well-Managed Duration: Ongoing In the past five years, PROS has added several parks, many acres of open space, miles of trail, and three new recreation centers in the city. PROS is requesting the addition of two Deputy Directors, one additional Recreation Manager, and one Project Manager to better align the management team. These changes will improve operational efficiencies, project delivery, and cost recovery. Two FTEs will also be transferred from the General Fund to the Open Space Fund, creating two new positions in the Open Space and Natural Resources program. The additional cost of these new positions in the Open Space Fund will be offset by a reduction in budget variable hour employees, resulting in a net zero to the fund. To help fund these priority positions, the department will also eliminate three vacant positions, resulting in a small amount of net savings in the General Fund from this amendment.				

# Parks, Recreation & Open Space

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / New Appropriation</u>				
Transfer 1.0 FTE from PROS to General Management to Create Project Coordinator Position	-1.00	-77,948	-77,948	0
Program affected: Office of the City Manager; Parks, Recreation & Open Space Strategic Outcome: Well-Managed Duration: Ongoing This zero dollar ongoing amendment will transfer authority for 1.0 FTE from Parks, Recreation and Open Space (PROS) to the Office of the City Manager. The existing position in the Recreation Fund has been vacant since March of 2020 when the incumbent was temporarily assigned to the COVID-19 response as a Project Coordinator, funded by the relief grant. The PROS position will be reclassified to a Project Coordinator that will report to the Special Projects Manager and allow for the incumbent to move permanently to the General Fund. The cost of the position in the General Fund is offset by a reduction in the Recreation Fund subsidy for the position.				
<b>New Appropriation Total</b>	<b>-4.00</b>	<b>-102,049</b>	<b>-77,948</b>	<b>-24,101</b>
<b>Recreation Fund Total</b>	<b>-4.00</b>	<b>-102,049</b>	<b>-77,948</b>	<b>-24,101</b>
<b>Amendment Request Total All Funds</b>	<b>-4.00</b>	<b>-131,962</b>	<b>-77,948</b>	<b>-54,014</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Conservation Trust Fund	1,185,736	1,425,242	1,425,767	1,424,208	1,488,626
Designated Revenues Fund	1,070,173	1,304,510	1,379,008	1,322,342	1,462,996
Development Review Fund	56,726	125,953	155,110	155,110	0
General Fund	14,821,218	16,387,353	18,259,266	17,888,501	18,911,436
Gifts & Grants Fund	238,851	319,461	468,712	463,489	527,082
Golf Courses Fund	8,162,514	9,176,100	9,557,662	9,159,233	9,922,963
Open Space Fund	5,439,904	5,829,752	7,154,278	7,209,971	7,400,019
Parks Development Fund	0	0	97,258	35,000	290,442
Recreation Fund	10,079,933	12,287,746	17,039,739	14,237,664	17,156,783
<b>Expenditures Total</b>	<b>\$41,055,055</b>	<b>\$46,856,117</b>	<b>\$55,536,800</b>	<b>\$51,895,518</b>	<b>\$57,160,347</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Conservation Trust Fund	13.22	14.22	14.22	14.22	14.22
Designated Revenues Fund	12.96	12.96	11.00	11.00	11.00
Development Review Fund	0.00	1.00	1.00	1.00	0.00
General Fund	89.34	95.34	95.34	95.34	93.34
Golf Courses Fund	33.00	33.00	33.00	33.00	33.00
Open Space Fund	34.48	38.48	45.44	45.44	47.44
Parks Development Fund	0.00	0.00	1.00	1.00	2.00
Recreation Fund	94.00	110.00	108.00	108.00	104.00
<b>Staffing Total</b>	<b>277.00</b>	<b>305.00</b>	<b>309.00</b>	<b>309.00</b>	<b>305.00</b>

# Parks, Recreation & Open Space

**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.

PROS has had significant challenges with hiring staff the past couple of years, which has had an impact on the operating groups and meeting service level standards.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,298,587	1,381,506	1,512,699	1,475,734	1,781,686
Gifts & Grants Fund	27,069	17,477	48,000	48,000	48,000
Open Space Fund	96,358	106,160	114,928	114,928	139,697
<b>Expenditures Total</b>	<b>\$1,422,014</b>	<b>\$1,505,143</b>	<b>\$1,675,627</b>	<b>\$1,638,662</b>	<b>\$1,969,383</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	589,765	578,051	666,218	620,198	775,375
Supplies and Services	119,907	147,344	159,411	168,466	159,411
Interfund Charges	711,542	779,748	849,998	849,998	1,034,597
Capital Related	800	0	0	0	0
<b>Expenditures Total</b>	<b>\$1,422,014</b>	<b>\$1,505,143</b>	<b>\$1,675,627</b>	<b>\$1,638,662</b>	<b>\$1,969,383</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	5.00	5.00	5.00	5.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of department service level standards met	86%	82%	90%	87%	90%
Respond to 100% of Council requests regarding routine maintenance issues within the established deadline	100%	100%	100%	100%	100%



# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Aquatics

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.

Aquatics has been hampered by the inability to attract lifeguards, which reduces the hours the facilities can be open. In 2024, there is a decrease of 2.0 FTE, including 1.0 FTE that will be transferred to the General Management Department and a 1.0 FTE reduction as part of the PROS Reorganization amendment.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	0	12,500	0	0	0
Recreation Fund	2,618,665	2,871,686	3,914,788	3,250,923	3,434,251
<b>Expenditures Total</b>	<b>\$2,618,665</b>	<b>\$2,884,186</b>	<b>\$3,914,788</b>	<b>\$3,250,923</b>	<b>\$3,434,251</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,152,324	2,320,066	3,250,369	2,655,838	2,756,994
Supplies and Services	233,545	289,670	379,570	313,777	374,570
Utilities	214,696	262,021	267,100	267,100	283,400
Interfund Charges	18,100	12,429	17,749	14,208	19,287
<b>Expenditures Total</b>	<b>\$2,618,665</b>	<b>\$2,884,186</b>	<b>\$3,914,788</b>	<b>\$3,250,923</b>	<b>\$3,434,251</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	18.00	21.00	20.00	20.00	18.00
<b>Staffing Total</b>	<b>18.00</b>	<b>21.00</b>	<b>20.00</b>	<b>20.00</b>	<b>18.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	90%	90%	80%	90%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	90%	87%	80%	90%	80%

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Forestry

The Forestry Program helps create a healthy, natural environment for the Aurora community by maintaining and planting trees throughout the city. These trees are planted on city streets, rights of way, public building grounds, and on parks and open space properties. Trees provide many benefits to the community, like clean air; shade for homes, which reduces utility bills; and increased property values.

Since the effects of the pandemic have eased, staffing has been a challenge for the Forestry Program. The Forestry team has been without 3-5 crew members and/or apprentices for the past several years. Contractors have been working to fill in the gaps, but the loss of staff has still resulted in the program missing performance benchmarks related to inspections and the number of trees serviced each month.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	871,745	982,445	1,293,534	1,263,441	1,379,817
General Fund	1,312,941	1,395,657	1,535,634	1,517,970	1,648,850
<b>Expenditures Total</b>	<b>\$2,184,686</b>	<b>\$2,378,102</b>	<b>\$2,829,168</b>	<b>\$2,781,411</b>	<b>\$3,028,667</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,251,468	1,410,902	1,692,026	1,644,269	1,819,161
Supplies and Services	778,192	815,100	947,322	947,322	947,322
Utilities	1,271	1,679	1,600	1,600	3,200
Interfund Charges	153,755	150,421	188,220	188,220	258,984
<b>Expenditures Total</b>	<b>\$2,184,686</b>	<b>\$2,378,102</b>	<b>\$2,829,168</b>	<b>\$2,781,411</b>	<b>\$3,028,667</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	11.00	11.00	11.00	11.00	11.00
General Fund	7.00	7.00	7.00	7.00	7.00
<b>Staffing Total</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of forestry inspections to be completed within 10 business days	90%	75%	90%	85%	90%
Resolve all identified high priority tree issues at the site within 10 business days of inspection	100%	100%	100%	100%	100%
Service 542 trees per month (6,500 trees per year)	440	425	542	400	542

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Golf Courses Fund	8,042,737	9,019,215	9,333,158	8,934,478	9,691,844
<b>Expenditures Total</b>	<b>\$8,042,737</b>	<b>\$9,019,215</b>	<b>\$9,333,158</b>	<b>\$8,934,478</b>	<b>\$9,691,844</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	4,256,913	4,901,565	5,336,374	4,836,521	5,584,011
Supplies and Services	1,982,976	2,253,849	1,845,152	2,077,705	1,986,781
Utilities	971,576	1,137,335	1,318,600	1,206,300	1,231,900
Interfund Charges	240,893	257,002	273,049	273,049	329,169
Debt Related	427,564	445,022	462,680	462,680	462,680
Capital Related	88,815	24,442	97,303	78,223	97,303
Transfers Out	74,000	0	0	0	0
<b>Expenditures Total</b>	<b>\$8,042,737</b>	<b>\$9,019,215</b>	<b>\$9,333,158</b>	<b>\$8,934,478</b>	<b>\$9,691,844</b>
<b><u>STAFFING SUMMARY</u></b>					
Golf Courses Fund	32.00	32.00	32.00	32.00	32.00
<b>Staffing Total</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Year-end net income is greater than the 3 year average	Yes	Yes	Yes	Yes	Yes

### Open Space and Natural Resources

The Open Space and Natural Resources (OSNR) program creates a healthy environment for the Aurora community by programming, managing, patrolling, and enhancing open space and natural resources, including reservoirs and trail corridors. Offering outdoor recreational opportunities at these sites encourages an active lifestyle essential to a healthy Aurora. 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. The 2024 budget contains an increase of 2.0 FTE, including one Specialist and one Crew Lead, to assist with the added acreage acquired over the past few years.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	582,523	641,881	649,847	630,725	681,727
General Fund	1,336,017	1,728,393	1,769,806	1,694,686	1,896,308
Gifts & Grants Fund	51,292	113,167	20,000	20,000	110,000
Open Space Fund	1,726,914	1,959,158	3,160,597	2,813,988	3,059,609
Recreation Fund	16,122	2,655	23,134	6,000	24,066
<b>Expenditures Total</b>	<b>\$3,712,868</b>	<b>\$4,445,254</b>	<b>\$5,623,384</b>	<b>\$5,165,399</b>	<b>\$5,771,710</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Open Space and Natural Resources

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,852,511	3,064,631	4,100,455	3,665,671	4,331,549
Supplies and Services	569,297	925,520	970,589	974,208	1,090,089
Utilities	96,720	96,455	118,000	100,800	105,000
Interfund Charges	169,092	211,015	297,840	297,840	245,072
Capital Related	25,248	147,633	136,500	126,880	0
<b>Expenditures Total</b>	<b>\$3,712,868</b>	<b>\$4,445,254</b>	<b>\$5,623,384</b>	<b>\$5,165,399</b>	<b>\$5,771,710</b>
<b><u>STAFFING SUMMARY</u></b>					
Conservation Trust Fund	6.50	6.50	6.50	6.50	6.50
General Fund	7.32	8.32	8.32	8.32	9.32
Open Space Fund	15.18	18.18	23.18	23.18	24.18
<b>Staffing Total</b>	<b>29.00</b>	<b>33.00</b>	<b>38.00</b>	<b>38.00</b>	<b>40.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of customer ratings resulting in "3" or "4" on a "1-4" scale from Environmental Education User Satisfaction Surveys	100%	100%	90%	100%	90%
Respond to 100% of non-emergency ranger patrol inquiries within 2 days	100%	100%	100%	100%	100%
Respond to 100% of wildlife/resident interactions within 2 days	100%	98%	100%	100%	100%
Year-end revenue is greater than the 3-year average	Yes	Yes	Yes	Yes	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 2024, there is a decrease of 3.0 FTE associated with the PROS Reorganization amendment.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	466,275	623,196	608,354	623,885	624,271
Designated Revenues Fund	198,428	322,065	85,474	58,901	83,179
General Fund	10,369,763	11,168,565	12,686,092	12,487,455	12,602,266
Open Space Fund	1,358,765	1,361,532	1,382,263	1,729,953	1,553,464
<b>Expenditures Total</b>	<b>\$12,393,231</b>	<b>\$13,475,358</b>	<b>\$14,762,183</b>	<b>\$14,900,194</b>	<b>\$14,863,180</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Parks Operations & Management

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	5,682,955	5,656,950	7,647,360	7,358,356	7,641,388
Supplies and Services	2,398,733	2,994,743	1,943,624	2,430,857	2,139,324
Utilities	3,514,595	3,736,835	3,888,700	3,828,700	4,042,700
Interfund Charges	788,700	826,591	1,117,499	1,117,477	1,039,768
Capital Related	8,248	260,239	165,000	164,804	0
<b>Expenditures Total</b>	<b>\$12,393,231</b>	<b>\$13,475,358</b>	<b>\$14,762,183</b>	<b>\$14,900,194</b>	<b>\$14,863,180</b>
<b><u>STAFFING SUMMARY</u></b>					
Conservation Trust Fund	5.58	6.58	6.58	6.58	6.58
Designated Revenues Fund	1.96	1.96	0.00	0.00	0.00
General Fund	64.89	68.89	68.89	68.89	64.89
Open Space Fund	8.57	8.57	10.53	10.53	11.53
<b>Staffing Total</b>	<b>81.00</b>	<b>86.00</b>	<b>86.00</b>	<b>86.00</b>	<b>83.00</b>

### 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 diverse workgroup. These dynamic spaces allow Aurora residents to maintain active, healthy lifestyles, and provide city residents with a higher quality of life.

The program has missed benchmark performance measures related to geographic information system (GIS) and development review work in 2021, 2022, and the 2023 projection. This performance relates to a Senior Planner position that has been vacant intermittently since 2021, which caused the heavy workload to exceed staff capacity during that time. As part of the 2024 PROS Reorganization amendment, the 2024 budget contains an increase of 1.0 FTE (a Project Coordinator) to assist with the growing backlog of construction projects being managed by PROS.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	136,938	160,165	167,566	169,598	182,628
Development Review Fund	56,726	125,953	155,110	155,110	0
General Fund	192,243	317,115	333,901	355,680	533,984
Gifts & Grants Fund	0	4,485	1,630	0	0
Open Space Fund	1,133,617	1,279,369	1,371,990	1,426,602	1,522,749
Parks Development Fund	0	0	97,258	35,000	290,442
<b>Expenditures Total</b>	<b>\$1,519,524</b>	<b>\$1,887,087</b>	<b>\$2,127,455</b>	<b>\$2,141,990</b>	<b>\$2,529,803</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,483,357	1,809,938	2,082,068	2,083,413	2,418,562
Supplies and Services	18,985	54,262	23,463	33,353	81,337
Interfund Charges	17,182	21,007	21,924	21,924	29,904
Capital Related	0	1,880	0	3,300	0
<b>Expenditures Total</b>	<b>\$1,519,524</b>	<b>\$1,887,087</b>	<b>\$2,127,455</b>	<b>\$2,141,990</b>	<b>\$2,529,803</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Planning, Design and Construction

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Conservation Trust Fund	1.14	1.14	1.14	1.14	1.14
Development Review Fund	0.00	1.00	1.00	1.00	0.00
General Fund	2.13	3.13	3.13	3.13	4.13
Open Space Fund	10.73	11.73	11.73	11.73	11.73
Parks Development Fund	0.00	0.00	1.00	1.00	2.00
<b>Staffing Total</b>	<b>14.00</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</b>	<b>19.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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 and on track based on predetermined timelines	98%	93%	90%	92%	90%
90% of GIS and development review work orders are complete by the established due date	85%	78%	90%	85%	90%

### 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 such as Beck, Moorhead, and Central. The engaging programs offered at these centers include cooking, dog obedience training, fitness, aerobics, and yoga. In 2024, PROS will initiate a strategic resources deployment effort through programmatic reorganization of personnel within recreation programs. This will add 3.0 FTE to Recreation Centers and Fitness.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Recreation Fund	2,035,546	3,178,099	5,037,453	4,204,036	5,357,098
<b>Expenditures Total</b>	<b>\$2,035,546</b>	<b>\$3,178,099</b>	<b>\$5,037,453</b>	<b>\$4,204,036</b>	<b>\$5,357,098</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,391,333	2,113,942	3,810,795	2,825,284	4,201,563
Supplies and Services	182,256	398,161	396,026	534,720	412,108
Utilities	447,939	588,415	762,759	776,359	675,700
Interfund Charges	265	63,828	67,873	67,673	67,727
Transfers Out	13,753	13,753	0	0	0
<b>Expenditures Total</b>	<b>\$2,035,546</b>	<b>\$3,178,099</b>	<b>\$5,037,453</b>	<b>\$4,204,036</b>	<b>\$5,357,098</b>

<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	23.00	34.00	39.00	39.00	42.00
<b>Staffing Total</b>	<b>23.00</b>	<b>34.00</b>	<b>39.00</b>	<b>39.00</b>	<b>42.00</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Recreation Centers & Fitness

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>PERFORMANCE MEASURE SUMMARY</b>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	90%	90%	80%	90%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	90%	87%	80%	90%	80%

### 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. The 2024 budget contains a decrease of 1.0 FTE associated with the PROS Reorganization amendment.

Recreation Division Management has not been able to meet its performance benchmark related to growing recreation revenues. This performance relates to the bounce back from the pandemic being softer than expected for most indoor activities. League and tournament attendance and field rentals have mostly recovered. Pools, fitness classes, and other indoor classes have lagged. The inability to hire enough staff in critical areas, like pool supervisors and fitness instructors, has also exacerbated these challenges. Despite revenue growth not meeting its performance objective, PROS has been actively managing Recreation Fund expenditures based on actual revenue to keep a sufficient balance in the fund.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
Gifts & Grants Fund	0	0	5,000	5,000	5,000
Recreation Fund	927,384	1,070,962	1,279,996	865,988	1,296,279
<b>Expenditures Total</b>	<b>\$927,384</b>	<b>\$1,070,962</b>	<b>\$1,284,996</b>	<b>\$870,988</b>	<b>\$1,301,279</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	528,513	519,041	700,155	545,346	667,355
Supplies and Services	207,925	341,552	357,096	97,897	406,179
Interfund Charges	190,946	210,369	227,745	227,745	227,745
<b>Expenditures Total</b>	<b>\$927,384</b>	<b>\$1,070,962</b>	<b>\$1,284,996</b>	<b>\$870,988</b>	<b>\$1,301,279</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>STAFFING SUMMARY</b>					
Recreation Fund	8.00	8.00	7.00	7.00	6.00
<b>Staffing Total</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.00</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>PERFORMANCE MEASURE SUMMARY</b>					
Year-end revenue is greater than the 3 year adjusted average	No	No	Yes	Yes	Yes

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### 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. After exceeding performance measure targets in prior years, several performance targets will be raised in 2024.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	311,667	396,117	421,134	356,976	448,342
Gifts & Grants Fund	11,616	15,666	0	0	0
Golf Courses Fund	119,777	156,885	224,504	224,755	231,119
Recreation Fund	412,536	533,875	891,153	617,952	940,067
<b>Expenditures Total</b>	<b>\$855,596</b>	<b>\$1,102,543</b>	<b>\$1,536,791</b>	<b>\$1,199,683</b>	<b>\$1,619,528</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	692,687	812,869	898,024	739,436	980,633
Supplies and Services	159,064	284,078	631,210	452,690	631,210
Utilities	131	135	300	300	300
Interfund Charges	3,714	5,461	7,257	7,257	7,385
<b>Expenditures Total</b>	<b>\$855,596</b>	<b>\$1,102,543</b>	<b>\$1,536,791</b>	<b>\$1,199,683</b>	<b>\$1,619,528</b>
<b><u>STAFFING SUMMARY</u></b>					
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
<b>Staffing Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of event attendees of signature events will rate their overall experience as either "excellent" or "good"	99%	97%	90%	98%	90%
90% of event organizers will rate their overall event venue experience as either "excellent" or "good"	100%	100%	90%	100%	90%
Achieve a 35% "open rate" for Golf's monthly e-newsletter	27%	42%	20%	55%	35%
Achieve a 35% "open rate" for PROS news monthly e-newsletter	32%	48%	25%	50%	35%
Achieve a monthly average organic reach of 1,500 on PROS Facebook page	1,770	2,000	1,200	2,100	1,500
Achieve a monthly average organic reach of 450 on Golf Facebook page	506	532	275	550	450



# Parks, Recreation & Open Space

## PROGRAM DETAIL

### 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. The 2024 budget contains a decrease of 2.0 FTE associated with the PROS Reorganization amendment.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	0	101,055	30,000	251,013	0
Recreation Fund	1,765,869	2,085,230	2,390,051	2,208,095	2,436,652
<b>Expenditures Total</b>	<b>\$1,765,869</b>	<b>\$2,186,285</b>	<b>\$2,420,051</b>	<b>\$2,459,108</b>	<b>\$2,436,652</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,591,051	1,840,989	2,130,046	1,909,461	2,170,625
Supplies and Services	102,434	267,247	201,480	448,922	176,108
Utilities	50,483	61,658	68,200	80,400	67,500
Interfund Charges	21,901	16,391	20,325	20,325	22,419
<b>Expenditures Total</b>	<b>\$1,765,869</b>	<b>\$2,186,285</b>	<b>\$2,420,051</b>	<b>\$2,459,108</b>	<b>\$2,436,652</b>

<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	21.00	21.00	18.00	18.00	16.00
<b>Staffing Total</b>	<b>21.00</b>	<b>21.00</b>	<b>18.00</b>	<b>18.00</b>	<b>16.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	90%	90%	80%	90%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	90%	87%	80%	90%	80%

### 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 coordinates regional, state, and national sports tournaments within many community facilities. These essential programs play a vital role in the health of Aurora’s economy. The 2024 budget contains a decrease of 1.0 FTE associated with the PROS Reorganization amendment.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Recreation Fund	1,156,038	1,565,285	2,075,095	1,865,929	2,088,850
<b>Expenditures Total</b>	<b>\$1,156,038</b>	<b>\$1,565,285</b>	<b>\$2,075,095</b>	<b>\$1,865,929</b>	<b>\$2,088,850</b>

# Parks, Recreation & Open Space

**PROGRAM DETAIL**

**Sports Programs**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	736,439	870,760	1,328,045	1,075,861	1,325,332
Supplies and Services	188,835	340,895	489,687	532,705	489,687
Utilities	229,626	250,752	256,400	256,400	272,700
Interfund Charges	1,138	640	963	963	1,131
Debt Related	0	102,238	0	0	0
<b>Expenditures Total</b>	<b>\$1,156,038</b>	<b>\$1,565,285</b>	<b>\$2,075,095</b>	<b>\$1,865,929</b>	<b>\$2,088,850</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	8.00	10.00	10.00	10.00	9.00
<b>Staffing Total</b>	<b>8.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	90%	90%	80%	90%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	90%	87%	80%	90%	80%

**Transfers and Other Requirements**

This program includes the transfer out to the Aurora Capital Leasing Corporation (ACLC) for debt service on Certificates of Participation for the acquisition of and improvements to park land, primarily at the Aurora Sports Park.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Open Space Fund	1,124,250	1,123,533	1,124,500	1,124,500	1,124,500
<b>Expenditures Total</b>	<b>\$1,124,250</b>	<b>\$1,123,533</b>	<b>\$1,124,500</b>	<b>\$1,124,500</b>	<b>\$1,124,500</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Transfers Out	1,124,250	1,123,533	1,124,500	1,124,500	1,124,500
<b>Expenditures Total</b>	<b>\$1,124,250</b>	<b>\$1,123,533</b>	<b>\$1,124,500</b>	<b>\$1,124,500</b>	<b>\$1,124,500</b>

# 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. The 2024 budget contains a decrease of 1.0 FTE associated with the PROS Reorganization amendment.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	81,714	51,596	364,082	139,476	364,082
Recreation Fund	1,147,773	979,954	1,428,069	1,218,741	1,579,520
<b>Expenditures Total</b>	<b>\$1,229,487</b>	<b>\$1,031,550</b>	<b>\$1,792,151</b>	<b>\$1,358,217</b>	<b>\$1,943,602</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	940,115	704,200	1,143,737	964,385	1,299,044
Allocated Expenses	-4,075	0	0	0	0
Supplies and Services	257,805	290,884	603,914	349,632	603,914
Utilities	35,594	36,447	44,500	44,200	39,400
Interfund Charges	48	19	0	0	1,244
<b>Expenditures Total</b>	<b>\$1,229,487</b>	<b>\$1,031,550</b>	<b>\$1,792,151</b>	<b>\$1,358,217</b>	<b>\$1,943,602</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	11.00	11.00	9.00	9.00	8.00
<b>Staffing Total</b>	<b>11.00</b>	<b>11.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	90%	90%	80%	90%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	90%	87%	80%	90%	80%

# Planning & Development Services

## PROGRAM SUMMARY

<p><b>Administration</b></p> <hr/> <p>\$456,952                      3 FTE</p> <p>*Department administration and special projects</p>	<p><b>Aurora Urban Renewal</b></p> <hr/> <p>\$0                                      3.5 FTE</p> <p>*Promote and manage 21 urban renewal project areas</p>	<p><b>Business Services</b></p> <hr/> <p>\$883,871                      7 FTE</p> <p>*Assist Aurora businesses and coordinate business programs *Business Advisory Board *Small Business Dev. Center (Host)</p>
<p><b>Development Services</b></p> <hr/> <p>\$1,619,152                      5.5 FTE</p> <p>*Economic development incentives *Contracts with AEDC and ACED *Retail analysis and assistance</p>	<p><b>Energy &amp; Environment</b></p> <hr/> <p>\$464,620                      3 FTE</p> <p>*Conduct plan review and ongoing monitoring of the oil and gas facilities within the city</p>	<p><b>Multimodal Transportation Team</b></p> <hr/> <p>\$630,207                      4 FTE</p> <p>*Transportation planning *Liaison with regional transportation partners &amp; RTD *Bike/Ped Program</p>
<p><b>Planning</b></p> <hr/> <p>\$3,957,384                      29 FTE</p> <p>*Customer service/data services *Amend and update zoning code *Process land use applications *Update Comprehensive Plan</p>		

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	45.00	49.00	52.00	55.00	55.00
<b>EXPENDITURES</b>	6,052,130	6,153,875	6,957,838	7,483,629	8,012,186

# Planning & Development Services

## DESCRIPTION

The Planning and Development Services Department provides economic development, long range planning, transportation, environmental, development review, and permitting services for the city. The department is organized in four divisions: Development Services, Long-Range Planning, Current Planning, and Energy and Environment (formally Oil and Gas). The Development Services 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 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	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	45.00	49.00	52.00	55.00	55.00
Personal Services	4,651,269	5,065,440	6,065,707	6,392,385	7,084,732
Allocated Expenses	0	-500,784	-571,758	-571,758	-612,220
Supplies and Services	1,086,403	1,266,633	1,306,562	1,351,740	1,341,062
Utilities	17,804	24,669	22,000	25,100	32,600
Interfund Charges	113,369	123,917	135,327	136,162	166,012
Transfers Out	183,285	174,000	0	150,000	0
<b>Expenditures Total</b>	<b>\$6,052,130</b>	<b>\$6,153,875</b>	<b>\$6,957,838</b>	<b>\$7,483,629</b>	<b>\$8,012,186</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Planning and Development Services Department resides in multiple funds, including the General Fund, Development Review Fund, and the Gifts and Grants Fund. Across all funds, the department 2023 projection is over the 2023 Original Budget by \$525,800 (7.6 percent). In the 2023 Spring Supplemental Appropriation process, the original budget was increased by \$579,900. The variance with this increased budget is \$54,100 (0.7 percent). The supplemental process included a General Fund adjustment to move the Energy and Environment division, totaling 3.0 FTE and operating funding, to Planning and Development Services from the General Management Department. The supplemental process also included a Gifts and Grants adjustment to appropriate funding for the 2023 Small Business Administration Grant to supplement the Aurora area Small Business Development Center.

After adjusting for the supplemental, Planning and Development Services is projected to be under budget in the General Fund by \$71,800 (1.8 percent). This is primarily due to vacancy savings. The Gifts and Grants Fund is projected to come in on budget. The Development Review Fund was not affected by any supplemental adjustments and is projected to be \$18,300 (0.6 percent) over the 2023 Original Budget. This is primarily due to higher than budgeted costs associated with contracted professional services to keep pace with elevated levels of plan review. A supplemental will be necessary to adjust the Development Review Fund.

### 2024 Department Budget Variance

Planning and Development Services 2024 budget is \$1.1 million (15.2 percent) greater than the 2023 Original Budget. Base adjustments account for the entire variance. A breakout can be found in the following Base Adjustments section that shows the removal of prior-year one-time budgets and other adjustments for a total reduction of \$47,000. This is offset by the supplemental (mid-year modification) adjustment of \$419,900, including 3.0 FTE, that moved the Energy and Environment division from the General Management Department; compensation adjustments totaling \$642,500; and mandated cost increases of \$39,000. The compensation increase is driven by adjustments to wage rates resulting from the 2023 annual

# Planning & Development Services

## DEPARTMENT NARRATIVE

compensation review (budgeted in Non-Departmental in 2023) and citywide assumptions for pay and benefit increases in 2024. The mandated cost adjustment includes increases for interfund charges related to fleet and risk, as well as for increased utility charges.

There is an amendment with a net zero impact to the department that moves 1.0 FTE Planning Manager from the Development Review Fund to the General Fund. More information on this amendment can be found in the Budget Amendment Requests section.

## BASE ADJUSTMENTS

<b>Base Adjustments</b>	<b>2024</b>
Prior Year One Times	-5,500
Mid Year Modifications	419,887
Compensation Adjustments	642,453
Mandated Costs	38,970
Other Adjustments	-41,462
<b>Total Base Adjustments</b>	<b>\$1,054,348</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Development Review Fund Balancing Measures	-1.00	-194,122	0	-194,122
Program affected: Various in Planning and Development Services; Non-Departmental; Public Works; Parks, Recreation & Open Space Strategic Outcome: Well-Managed Duration: Ongoing Due to declining Development Review Fund revenues, balancing measures are being taken with the 2024 budget to ensure a balanced budget in this year and future years. Adjustments made consist mostly of redistributing personal services and allocated administrative costs to other funds to support balancing. In addition, a \$1.0 million vacancy savings assumption has been included in the 2024 budget.				
<b>New Appropriation Total</b>	<b>-1.00</b>	<b>-194,122</b>	<b>0</b>	<b>-194,122</b>
<b>Development Review Fund Total</b>	<b>-1.00</b>	<b>-194,122</b>	<b>0</b>	<b>-194,122</b>
<u>General Fund / New Appropriation</u>				
Development Review Fund Balancing Measures	1.00	194,122	0	194,122
Program affected: Various in Planning and Development Services; Non-Departmental; Public Works; Parks, Recreation & Open Space Strategic Outcome: Well-Managed Duration: Ongoing Due to declining Development Review Fund revenues, balancing measures are being taken with the 2024 budget to ensure a balanced budget in this year and future years. Adjustments made consist mostly of redistributing personal services and allocated administrative costs to other funds to support balancing. In addition, a \$1.0 million vacancy savings assumption has been included in the 2024 budget.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>194,122</b>	<b>0</b>	<b>194,122</b>
<b>General Fund Total</b>	<b>1.00</b>	<b>194,122</b>	<b>0</b>	<b>194,122</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Planning & Development Services

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	454,157	0	0	0	0
Development Review Fund	2,177,269	2,404,434	3,055,969	3,074,306	3,231,016
General Fund	2,777,907	3,107,653	3,535,211	3,883,336	4,371,554
Gifts & Grants Fund	642,797	641,788	366,658	525,987	409,616
<b>Expenditures Total</b>	<b>\$6,052,130</b>	<b>\$6,153,875</b>	<b>\$6,957,838</b>	<b>\$7,483,629</b>	<b>\$8,012,186</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	3.50	0.00	0.00	0.00	0.00
Development Review Fund	22.00	23.00	25.00	25.00	24.00
General Fund	17.50	24.00	25.00	28.00	29.00
Gifts & Grants Fund	2.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>45.00</b>	<b>49.00</b>	<b>52.00</b>	<b>55.00</b>	<b>55.00</b>

## PROGRAM DETAIL

### Administration

This function is responsible for oversight of the department's work program, and for developing and maintaining a quality-driven organization through improved customer service, departmental administration, and city-planning policies. The function consists of the Planning and Development Services Director, the Management Assistant, and the Budget Coordinator. Most staff time is spent overseeing special projects and supervising department issues.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	346,103	366,095	425,489	425,185	456,952
<b>Expenditures Total</b>	<b>\$346,103</b>	<b>\$366,095</b>	<b>\$425,489</b>	<b>\$425,185</b>	<b>\$456,952</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	298,957	338,029	391,082	395,818	418,124
Supplies and Services	29,948	9,264	13,895	8,855	13,895
Interfund Charges	17,198	18,802	20,512	20,512	24,933
<b>Expenditures Total</b>	<b>\$346,103</b>	<b>\$366,095</b>	<b>\$425,489</b>	<b>\$425,185</b>	<b>\$456,952</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Planning & Development Services

## 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	454,157	0	0	0	0
General Fund	0	9,493	0	7,512	0
<b>Expenditures Total</b>	<b>\$454,157</b>	<b>\$9,493</b>	<b>\$0</b>	<b>\$7,512</b>	<b>\$0</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	454,157	510,277	524,105	531,617	564,567
Allocated Expenses	0	-500,784	-524,105	-524,105	-564,567
<b>Expenditures Total</b>	<b>\$454,157</b>	<b>\$9,493</b>	<b>\$0</b>	<b>\$7,512</b>	<b>\$0</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	3.50	0.00	0.00	0.00	0.00
General Fund	0.00	3.50	3.50	3.50	3.50
<b>Staffing Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
98% of all disbursements and district questions resolved within agreed upon time frame	100%	100%	98%	100%	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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	237,910	358,802	453,376	416,819	474,255
Gifts & Grants Fund	489,367	641,788	366,658	460,987	409,616
<b>Expenditures Total</b>	<b>\$727,277</b>	<b>\$1,000,590</b>	<b>\$820,034</b>	<b>\$877,806</b>	<b>\$883,871</b>



# Planning & Development Services

## PROGRAM DETAIL

### Business Services

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	440,582	598,051	764,127	797,183	830,464
Allocated Expenses	-4,045	0	-47,653	-47,653	-47,653
Supplies and Services	290,740	402,539	103,560	128,276	101,060
<b>Expenditures Total</b>	<b>\$727,277</b>	<b>\$1,000,590</b>	<b>\$820,034</b>	<b>\$877,806</b>	<b>\$883,871</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	5.00	5.00	5.00
Gifts & Grants Fund	2.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
95% of clients satisfied	96%	95%	95%	95%	95%

### Development Services

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 Economic Development Council (ACED). In addition, the program recruits and supports new and existing businesses, in conjunction with existing economic development organizations.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,313,422	1,351,267	1,569,842	1,540,155	1,619,152
<b>Expenditures Total</b>	<b>\$1,313,422</b>	<b>\$1,351,267</b>	<b>\$1,569,842</b>	<b>\$1,540,155</b>	<b>\$1,619,152</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	547,866	421,857	589,576	600,498	628,286
Supplies and Services	564,467	730,741	958,266	764,557	958,266
Utilities	17,804	24,669	22,000	25,100	32,600
Transfers Out	183,285	174,000	0	150,000	0
<b>Expenditures Total</b>	<b>\$1,313,422</b>	<b>\$1,351,267</b>	<b>\$1,569,842</b>	<b>\$1,540,155</b>	<b>\$1,619,152</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.50	6.50	5.50	5.50	5.50
<b>Staffing Total</b>	<b>5.50</b>	<b>6.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
98% of all disbursements and client questions resolved within agreed upon time frame	100%	100%	98%	100%	98%

# Planning & Development Services

## PROGRAM DETAIL

### Energy & Environment

In 2020, the Oil and Gas Division was established to conduct plan review and ongoing monitoring of the oil and gas industry well sites and facilities within the city. The division is staffed with a manager who also acts as the city’s liaison with the Colorado Oil and Gas Conservation Commission (COGCC). Staff members conduct plan reviews, construction inspections, ongoing inspections, and track all required monitoring and documentation. This budget was transferred to the Planning Department in the 2023 Spring Supplemental Appropriation process and was renamed the Energy & Environment Division.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	0	466,044	464,620
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$466,044</b>	<b>\$464,620</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	377,668	421,305
Supplies and Services	0	0	0	87,076	41,000
Interfund Charges	0	0	0	1,300	2,315
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$466,044</b>	<b>\$464,620</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	3.00	3.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of planned inspections completed	100%	100%	100%	100%	100%
Percentage of shut-in (non-producing) wells permanently plugged	44%	97%	98%	98%	99%
Percentage of submitted permit applications approved within Operator Agreement timeframes	100%	100%	100%	100%	100%

### Multimodal Transportation Team

This team focuses on a range of transportation planning activities including transit, connectivity, bicycles, pedestrians, and parking. Specific interests include "last mile" transportation infrastructure (streets, bike/ped), urban design, parking program development, and transit programs. Team members also undertake strategic transportation planning and liaison responsibilities with agencies such as the Denver Regional Council of Governments (DRCOG), the Colorado Department of Transportation (CDOT), and the Regional Transportation District (RTD).

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	515,003	563,118	570,363	591,715	630,207
Gifts & Grants Fund	0	0	0	65,000	0
<b>Expenditures Total</b>	<b>\$515,003</b>	<b>\$563,118</b>	<b>\$570,363</b>	<b>\$656,715</b>	<b>\$630,207</b>

# Planning & Development Services

**PROGRAM DETAIL**

**Multimodal Transportation Team**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	512,628	551,750	560,183	581,265	620,027
Supplies and Services	2,375	11,368	10,180	75,450	10,180
<b>Expenditures Total</b>	<b>\$515,003</b>	<b>\$563,118</b>	<b>\$570,363</b>	<b>\$656,715</b>	<b>\$630,207</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**Planning**

Planning facilitates the efficient processing of land use applications with an emphasis on achieving quality development, creative solutions to land use issues, and an adequate balance between development and neighborhood interests. The program includes an environmental planning section that addresses city regulatory requirements and assists customers with evaluating compatible land uses where environmental issues are present. The Data Services Team provides internal and external customers with socio-economic data, addressing, and map products. The program also provides long-range planning solutions, including land use and urban design plans for specific areas of the city, and amendments to the zoning code and comprehensive plan. In 2024, 1.0 FTE Planning Manager has been moved from the Development Review Fund to the General Fund as presented in the Budget Amendment Requests section.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	2,177,269	2,404,434	3,055,969	3,074,306	3,231,016
General Fund	365,469	458,878	516,141	435,906	726,368
<b>Expenditures Total</b>	<b>\$2,542,738</b>	<b>\$2,863,312</b>	<b>\$3,572,110</b>	<b>\$3,510,212</b>	<b>\$3,957,384</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,324,468	2,645,476	3,236,634	3,108,336	3,601,959
Supplies and Services	122,099	112,721	220,661	287,526	216,661
Interfund Charges	96,171	105,115	114,815	114,350	138,764
<b>Expenditures Total</b>	<b>\$2,542,738</b>	<b>\$2,863,312</b>	<b>\$3,572,110</b>	<b>\$3,510,212</b>	<b>\$3,957,384</b>
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	22.00	23.00	25.00	25.00	24.00
General Fund	3.00	4.00	4.00	4.00	5.00
<b>Staffing Total</b>	<b>25.00</b>	<b>27.00</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>

# Planning & Development Services

**PROGRAM DETAIL**

**Planning**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Bucket List: 98% of "bucket list" building permit applications will be checked for compliance with the zoning code in 7 days or less	86%	88%	98%	90%	98%
Data Services: 95% of respondents will rate their experience with Data Services as 5 on a scale of 1 to 5	100%	99%	95%	98%	95%
Data Services: 95% of the work products will be provided by the customer's due date	100%	100%	95%	100%	95%
Development Review: Meet stated review time frame for 95% of all submittals	87%	84%	95%	95%	95%

# Police

## PROGRAM SUMMARY

<p><b>Administration-Chief</b></p> <p>\$20,052,471      26 FTE</p> <p>*Leads and directs Police services for the community *Includes Internal Affairs, Wellness, &amp; Public Information Office</p>	<p><b>Business Services Division</b></p> <p>\$15,456,444      111 FTE</p> <p>*Provides financial support; manages grants, facilities, equipment, and IT systems; maintains records, property, evidence and vehicle impound</p>	<p><b>Community Relations Section</b></p> <p>\$1,326,543      8 FTE</p> <p>*Engages and educates youth *Hosts community outreach programs</p>
<p><b>District 1</b></p> <p>\$19,264,845      131 FTE</p> <p>*Provides patrol within the District 1 area *Applies specialized resources to solve quality of life issues</p>	<p><b>District 2</b></p> <p>\$16,978,428      116 FTE</p> <p>*Provides patrol within the District 2 area *Applies specialized resources to solve quality of life issues</p>	<p><b>District 3</b></p> <p>\$18,810,703      130 FTE</p> <p>*Provides patrol within the District 3 area *Applies specialized resources to solve quality of life issues</p>
<p><b>Investigations Bureau</b></p> <p>\$22,181,374      145 FTE</p> <p>*Conducts criminal investigations, collects evidence, and assists victims of crimes</p>	<p><b>Investigative Support Section</b></p> <p>\$4,047,489      27 FTE</p> <p>*Provides investigative and operations resources in support of specialized tasks</p>	<p><b>Narcotics Section</b></p> <p>\$1,811,379      9 FTE</p> <p>*Detects and investigates crimes related to drugs, prostitution, and organized crime</p>
<p><b>Operations Support Section</b></p> <p>\$9,353,176      53 FTE</p> <p>*Plans, directs, and controls highly specialized investigative and tactical teams *Responds to mental health calls</p>	<p><b>Professional Standards and Training Division</b></p> <p>\$7,323,624      45 FTE</p> <p>*Conducts recruiting, backgrounds, manages policy and accreditation *Investigates uses of force *Supports departmental technology</p>	<p><b>Regional Crime Lab</b></p> <p>\$3,298,837      14 FTE</p> <p>*Processes, preserves, and analyzes physical evidence</p>
<p><b>Special Operations Bureau</b></p> <p>\$3,308,825      13 FTE</p> <p>*Leads special operations sections, including Investigative Support, Narcotics, RAVEN, Operations Support, and Traffic</p>	<p><b>Traffic Section</b></p> <p>\$9,554,768      53 FTE</p> <p>*Promotes transportation safety through directed enforcement of traffic laws and supports special events</p>	<p><b>Training Section</b></p> <p>\$11,139,301      72 FTE</p> <p>*Conducts recruit academies and annual in-service training</p>

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>CIVIL - FTE</b>	744.00	744.00	748.00	748.00	748.00
<b>REGULAR - FTE</b>	148.50	168.50	180.50	187.00	205.00
<b>EXPENDITURES</b>	128,808,843	137,047,987	149,698,085	150,483,281	163,908,207

# 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. The Investigations Division includes the Major Investigations Section, General Investigations Section, and Regional Crime Lab. The Special Operations Division includes the Traffic Section, Investigation Support Section, Operations Support Section, and the Regional Anti-Violence Enforcement Network (RAVEN). The Professional Standards and Training Division programs include the Professional Standards Section, Electronic Support Section, and the Training Section. 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, Community Relations Section, Employee Support (Wellness) Unit, and Public Affairs Unit.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	892.50	912.50	928.50	935.00	953.00
Personal Services	111,479,250	116,889,215	127,284,281	128,000,130	139,428,702
Supplies and Services	8,751,664	9,889,624	11,672,271	11,157,398	12,376,893
Utilities	734	3,121	900	2,845	4,400
Interfund Charges	7,485,605	8,652,937	9,709,650	9,609,375	11,401,819
Debt Related	0	2,758	0	0	0
Capital Related	581,510	1,328,939	749,590	1,329,432	465,000
Transfers Out	510,080	281,393	281,393	384,101	231,393
<b>Expenditures Total</b>	<b>\$128,808,843</b>	<b>\$137,047,987</b>	<b>\$149,698,085</b>	<b>\$150,483,281</b>	<b>\$163,908,207</b>

## DEPARTMENT NARRATIVE

### 2023 Current Year Department Projection

The Aurora Police Department’s 2023 projection is \$785,200 (0.5 percent) above the 2023 Original Budget.

In the General Fund, projected expenditures are \$2.8 million (2.0 percent) higher than originally budgeted. The majority of this overage is due to the annual compensation market review and resulting pay adjustments, the citywide excess annual leave payout, and the addition of 6.5 FTE in the spring supplemental. After taking this into account, the Aurora Police Department is projected to spend \$535,600 (0.4 percent) more than budget. Higher than budgeted personal services expenses, including overtime and patrol detail pay, as well as one-time purchases of tactical equipment and professional services are projected to outpace the department’s anticipated vacancy savings. Supplemental appropriation will be needed to cover this.

The 2023 projection in the Designated Revenues Fund is slightly over budget by \$30,900. This is due to the Photo Radar Program added in the spring supplemental that was not included in the 2023 Original Budget. Significant savings are projected in the Gifts and Grants Fund as anticipated grant awards were \$2.0 million lower than originally budgeted.

### 2024 Department Budget

The Aurora Police Department’s 2024 budget is \$14.2 million (9.5 percent) higher than the 2023 Original Budget, with \$11.2 million of that coming in base adjustments. The notable increases to the base adjustments include:

- \$9.6 million for compensation increases for both career and civil service staff, including costs associated with the Civil Service Collective Bargaining Agreement;
- \$2.0 million in mandated costs increases;
- \$2.1 million associated with the mid-year adjustments supporting 6.5 FTE and the Photo Radar Program;
- A reduction of \$2.3 million for one-time budget from 2023 not recurring in 2024; and

# Police

**DEPARTMENT NARRATIVE**

- A decrease of \$249,300 related to technical adjustments.

There are \$3.0 million in amendments in Police, including an increase of \$400,000 in the Designated Revenues Fund to continue the Auto Theft Aid program which started in 2023. Amendments in the General Fund include \$2.1 million for 18.0 FTE positions for various divisions, \$200,000 for training, and \$244,000 for equipment and software.

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-2,303,260
Mid Year Modifications	2,107,813
Compensation Adjustments	9,608,964
Mandated Costs	2,006,899
Grant / Designated Revenue Adjustments	56,886
Other Adjustments	-249,279
<b>Total Base Adjustments</b>	<b>\$11,228,023</b>

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
City Impound Lot Fee Relief for Victims of Auto Theft	0.00	400,000	400,000	0
Programs affected: Transfers and Other Requirements, Business Services Division Strategic Outcome: Safe Duration: One-time In the 2023 budget, Council added one-time appropriation for impound fee support in the Designated Revenues Fund via a transfer from the General Fund to provide more support for victims of auto theft. This adjustment will add \$400,000 in 2024. Along with funds remaining in 2023, this will keep the program going another year.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>
<b>Designated Revenues Fund Total</b>	<b>0.00</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Administrative Specialist	1.00	111,305	0	111,305
Program affected: Administration-Chief Strategic Outcome: Safe Duration: \$103,800 Ongoing, \$7,500 One-time This amendment will add 1.0 FTE Administrative Specialist in the Chief's Office to address the increased workload and provide a more balanced workload across staff. This amendment also provides appropriation for one-time costs, including a computer and workstation.				
Add 1.0 FTE Crime Analyst	1.00	115,732	0	115,732
Program affected: Professional Standards and Training Division Strategic Outcome: Safe Duration: Ongoing This amendment will add 1.0 FTE Crime Analyst to help meet the increased workload in crime analysis. Crime Analysts provide timely information to officers and command staff at critical points in investigations and data to be used for crime prevention.				

# Police

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Detail Forensic Examiner	1.00	111,843	0	111,843
Program affected: Investigations Bureau Strategic Outcome: Safe Duration: Ongoing This amendment will add 1.0 FTE Detail Forensic Examiner to address the increased demand in digital crime analysis. The Forensic Examiner responds to cyber crimes collecting electronic and digital evidence.				
Add 1.0 FTE Director of Crime Lab	1.00	232,301	0	232,301
Program affected: Regional Crime Lab Strategic Outcome: Safe Duration: \$182,300 Ongoing, \$50,000 One-time This position is currently filled with a sworn officer. The addition of 1.0 FTE Civilian Director of Crime Lab will allow the conversion of a sworn position to civilian, freeing up an officer to be allocated to other assignments. This position is necessary to manage the Regional Crime Lab, which provides analysis, testing and examination of DNA, chemistry, documents, ballistics and other forms of evidence. This amendment also provides one-time appropriation for a vehicle and equipment costs.				
Add 1.0 FTE Emergency Management and Logistics Specialist	1.00	126,213	0	126,213
Program affected: Special Operations Bureau Strategic Outcome: Safe Duration: Ongoing This position is currently filled with a sworn officer. The addition of 1.0 FTE Civilian Emergency Management and Logistics Specialist will allow the conversion of a sworn position to civilian, freeing up an officer to be allocated to other assignments. This position supports the Special Operations Bureau during unplanned events requiring coordination of multiple city resources and builds relationships among various city and regional agencies.				
Add 1.0 FTE Financial Support Specialist	1.00	107,967	0	107,967
Program affected: Business Services Division Strategic Outcome: Safe Duration: \$100,500 Ongoing, \$7,500 One-time This amendment will add 1.0 FTE Financial Support Specialist in the Administrative Services Section to address increased workload associated with financial processes, such as purchasing card processing, accounts payable and accounts receivable. This amendment also includes one-time appropriation for new equipment, including a computer and workstation.				
Add 1.0 FTE Manager of Marketing and Communications	1.00	218,574	0	218,574
Program affected: Administration - Chief Strategic Outcome: Safe Duration: \$168,600 Ongoing, \$50,000 One-time This position is currently filled with a sworn officer. The addition of 1.0 FTE Civilian Manager of Marketing and Communications will allow the conversion of a sworn position to civilian, freeing up an officer to be allocated to other assignments. This manager will be a professional position whose purpose will be to promote and market the Police Department in a positive way, as well as respond to media inquiries and at crime scenes. This amendment also provides appropriation for one-time costs including a computer and vehicle.				



# Police

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Police Business Systems Analyst	1.00	121,790	0	121,790
Program affected: Business Services Division Strategic Outcome: Safe Duration: Ongoing This position is currently filled with a sworn officer. The addition of 1.0 FTE Civilian Business Systems Analyst will allow the conversion of a sworn position to civilian, freeing up an officer to be allocated to other assignments. This position will meet the increasing demand of maintaining Versadex and other critical police systems.				
Add 1.0 FTE Records Supervisor	1.00	129,940	0	129,940
Program affected: Business Services Division Strategic Outcome: Safe Duration: \$122,400 Ongoing, \$7,500 One-time This position is currently filled with a sworn officer. The addition of 1.0 FTE Civilian Records Supervisor will allow the conversion of a sworn position to civilian, freeing up an officer to be allocated to other assignments. This position will support and supervise Records staff that are responsible for incoming phone calls and collecting, storing, and disseminating criminal information and reports. This amendment also includes one-time appropriation for equipment including a computer and workstation.				
Add 1.0 FTE Support Specialist	1.00	90,608	0	90,608
Program affected: Investigations Bureau Strategic Outcome: Safe Duration: Ongoing This amendment will add 1.0 FTE Support Specialist to support the Sex Crimes Unit, including providing services for the Sex Offender Registry. The position is needed to address the increased workload in the unit that does not have a Support Specialist.				
Add 1.0 FTE Volunteer Coordinator	1.00	100,016	0	100,016
Program affected: Community Relations Section Strategic Outcome: Safe Duration: Ongoing This amendment will add 1.0 FTE Volunteer Coordinator. The Police Department relies heavily on volunteers to provide services to residents, including in Records, Victim Services and Community Relations. The position is needed to coordinate the recruiting, retention and scheduling of volunteers.				
Add 2.0 FTE Victim Advocates	2.00	221,265	0	221,265
Program affected: Investigations Bureau Strategic Outcome: Safe Duration: \$178,800 Ongoing, \$42,500 One-time This amendment will add 2.0 FTE Victim Advocates in the Investigations Bureau to meet the current demand of crime victims. Demand for services, some of which are mandated by state law, has increased significantly and requires additional personnel to respond. This amendment also provides one-time appropriation for workstations, computers and a vehicle.				

# Police

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 5.0 FTE Records Technicians	5.00	450,545	0	450,545
Program affected: Business Services Division Strategic Outcome: Safe Duration: \$437,500 Ongoing, \$13,000 One-time This amendment adds 5.0 FTE Records Technicians to meet the overwhelming workload taxing current staffing levels. The Records Section operates 24/7 to support operations including: district and muni-court submissions, detective/prosecutor/defender support and discovery, CORA/CCJRA releases including legal release, CCIC/NCIC missing persons, stolen vehicle/stolen plates, and significant data entry that is necessary for investigating case reports, supplementals, crash reports, sealed/expunged cases, officer desk support, and public information office. This amendment also provides appropriation for one-time costs associated with work stations and computers.				
Cybercheck Software	0.00	120,000	0	120,000
Program affected: Investigations Bureau Strategic Outcome: Safe Duration: One-time CyberCheck is a service that will be utilized to map and track specific data elements of investigations. This software compares information APD currently has on cases and compares data elements, making connections that may have previously not been known to create new leads in cases.				
Increase to the Police Training Budget	0.00	200,000	0	200,000
Program affected: Training Section Strategic Outcome: Safe Duration: Ongoing Significant turnover has occurred in the department, so an increase to the budget is needed to provide additional training resources throughout the department.				
Investigative Software	0.00	50,000	0	50,000
Program affected: Investigations Bureau Strategic Outcome: Safe Duration: Ongoing This amendment provides ongoing funding for a critical piece of investigations software that is used to unlock and pull data from devices during investigations of major crimes and homicides.				
Police Investigative Equipment	0.00	74,000	0	74,000
Program affected: Professional Standards and Training Division, Operations Support Section Strategic Outcome: Safe Duration: One-time This amendment will provide one-time appropriation for additional batteries, charging stations and controllers to support the fleet of drones and ensure they are available and able to remain operational during the entire length of critical calls. Additionally, this amendment will provide funding for a Stealth Camera System to aid in the high-risk and most dangerous callouts.				
<b>New Appropriation Total</b>	<b>18.00</b>	<b>2,582,099</b>	<b>0</b>	<b>2,582,099</b>
<b>General Fund Total</b>	<b>18.00</b>	<b>2,582,099</b>	<b>0</b>	<b>2,582,099</b>
<b>Amendment Request Total All Funds</b>	<b>18.00</b>	<b>2,982,099</b>	<b>400,000</b>	<b>2,582,099</b>

# Police

**EXPENDITURE SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	1,163,735	729,593	2,219,576	2,250,483	3,397,228
General Fund	123,511,760	133,749,444	142,175,818	144,966,755	155,786,769
Gifts & Grants Fund	4,133,348	2,568,950	5,302,691	3,266,043	4,724,210
<b>Expenditures Total</b>	<b>\$128,808,843</b>	<b>\$137,047,987</b>	<b>\$149,698,085</b>	<b>\$150,483,281</b>	<b>\$163,908,207</b>

**STAFFING SUMMARY BY FUND**

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	7.00	7.00	7.00	7.00	7.00
General Fund	140.50	160.50	173.50	180.00	198.00
General Fund Civil FTE	741.90	741.90	745.90	745.90	745.90
Gifts & Grants Fund	1.00	1.00	0.00	0.00	0.00
Gifts & Grants Fund Civil FTE	2.10	2.10	2.10	2.10	2.10
<b>Staffing Total</b>	<b>892.50</b>	<b>912.50</b>	<b>928.50</b>	<b>935.00</b>	<b>953.00</b>

**PROGRAM DETAIL**

### Administration-Chief

The Chief of Police and executive staff lead and direct the planning, organization and operations of the department's law enforcement resources, including all uniformed officers and civilian employees, dedicated to the pursuit of a safer Aurora. This program includes the Internal Affairs Section 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 2024, there is a net increase of 4.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel, the addition of 1.0 FTE Senior PIO Communication Strategist in the 2023 Spring Supplemental, and the addition of 2.0 new FTE in the 2024 budget to include a Support Specialist and a Manager of Public Information.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	13,704,712	14,477,052	16,853,327	16,597,636	19,802,471
Gifts & Grants Fund	185,908	0	238,480	0	250,000
<b>Expenditures Total</b>	<b>\$13,890,620</b>	<b>\$14,477,052</b>	<b>\$17,091,807</b>	<b>\$16,597,636</b>	<b>\$20,052,471</b>
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	7,953,713	8,142,216	10,308,303	10,072,310	11,912,945
Supplies and Services	920,060	868,507	791,614	427,709	833,196
Interfund Charges	4,997,365	5,466,329	5,991,890	6,007,617	7,248,830
Capital Related	19,482	0	0	90,000	57,500
<b>Expenditures Total</b>	<b>\$13,890,620</b>	<b>\$14,477,052</b>	<b>\$17,091,807</b>	<b>\$16,597,636</b>	<b>\$20,052,471</b>

# Police

**PROGRAM DETAIL**

**Administration-Chief**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.00	8.00	8.00	9.00	11.00
General Fund Civil FTE	15.00	15.00	14.00	14.00	15.00
<b>Staffing Total</b>	<b>22.00</b>	<b>23.00</b>	<b>22.00</b>	<b>23.00</b>	<b>26.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Female applications for employment will be at least 15% of the application pool	18%	18%	15%	17%	15%
Under-represented minority applications for employment will be at least 54% of the application pool	48%	49%	54%	50%	54%

**Business Services Division**

The Business Services Division provides oversight for budget, accounting, payroll, purchasing, and accounts payable and receivable services. It performs analytical studies for Police Administration, pursues grant opportunities, administers awarded grants, and provides technical support for the agency. The Records Unit receives and processes all criminal justice records and serves 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. The 2023 Spring Supplemental added 0.5 FTE Records Technician in this program. In 2024, there is a budget add of 8.0 FTE to include 5.0 Records Technicians, 1.0 Business Systems Analyst, 1.0 Financial Support Specialist, and 1.0 Records Supervisor in addition to an increase of 10.0 FTE through strategic realignment efforts.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	0	0	1,000,000	675,000	725,000
General Fund	9,487,426	11,633,777	10,116,796	13,562,538	13,012,252
Gifts & Grants Fund	683,909	181,173	2,212,142	330,607	1,719,192
<b>Expenditures Total</b>	<b>\$10,171,335</b>	<b>\$11,814,950</b>	<b>\$13,328,938</b>	<b>\$14,568,145</b>	<b>\$15,456,444</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	6,826,020	8,055,349	8,438,697	10,648,609	11,026,029
Supplies and Services	3,265,246	2,703,750	4,516,812	3,826,464	4,359,746
Interfund Charges	52,228	55,150	79,114	48,072	55,669
Debt Related	0	2,758	0	0	0
Capital Related	27,841	997,943	294,315	45,000	15,000
<b>Expenditures Total</b>	<b>\$10,171,335</b>	<b>\$11,814,950</b>	<b>\$13,328,938</b>	<b>\$14,568,145</b>	<b>\$15,456,444</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	77.50	85.50	86.50	87.00	102.00
General Fund Civil FTE	7.00	7.00	6.00	6.00	9.00
<b>Staffing Total</b>	<b>84.50</b>	<b>92.50</b>	<b>92.50</b>	<b>93.00</b>	<b>111.00</b>

# Police

**PROGRAM DETAIL**

**Business Services Division**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Error rate on National Incident-Based Reporting System (NIBRS) submissions is less than 5%	1%	1%	<5%	1%	<5%
The Property and Evidence Unit will dispose of 3,600 items per month, or 43,200 per year	46,560	30,860	43,200	31,054	43,200

**Community Relations Section**

The Community Relations Section builds collaborative partnerships with the community managing events and programs that connect with youth, educate the public and build relationships with individuals and organizations. Aurora for Youth offers the Explorers Program, Aurora Police Activities Club, Teen Academy, and education programs. Adults can learn about the operations of the department through the Citizens Police Academy. Finally, the Volunteer Program provides thousands of hours of support services annually. In 2024, there is a net increase of 2.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel and the addition of a Volunteer Coordinator.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	408,687	0	1,696	0	0
General Fund	907,105	1,223,373	982,933	1,181,939	1,225,543
Gifts & Grants Fund	130,251	54,304	165,828	45,432	101,000
<b>Expenditures Total</b>	<b>\$1,446,043</b>	<b>\$1,277,677</b>	<b>\$1,150,457</b>	<b>\$1,227,371</b>	<b>\$1,326,543</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	808,992	977,938	899,803	1,081,065	1,142,836
Supplies and Services	135,053	270,450	223,542	128,765	172,664
Interfund Charges	23,696	29,289	27,112	17,541	11,043
Capital Related	69,615	0	0	0	0
Transfers Out	408,687	0	0	0	0
<b>Expenditures Total</b>	<b>\$1,446,043</b>	<b>\$1,277,677</b>	<b>\$1,150,457</b>	<b>\$1,227,371</b>	<b>\$1,326,543</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	3.00	3.00	4.00
General Fund Civil FTE	3.00	3.00	3.00	3.00	4.00
<b>Staffing Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>8.00</b>

# Police

**PROGRAM DETAIL**

## 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 2024, there is a net loss of 21.0 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 2024.

New state statutes have increased the workload associated with each call. Along with staffing issues, this has resulted in an increase in the monthly median response time.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	18,505,637	18,473,554	20,763,575	17,476,498	19,264,845
<b>Expenditures Total</b>	<b>\$18,505,637</b>	<b>\$18,473,554</b>	<b>\$20,763,575</b>	<b>\$17,476,498</b>	<b>\$19,264,845</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	17,862,964	17,698,455	19,902,555	16,668,592	18,313,402
Supplies and Services	101,624	88,531	47,659	36,877	47,758
Interfund Charges	541,049	686,568	813,361	771,029	903,685
<b>Expenditures Total</b>	<b>\$18,505,637</b>	<b>\$18,473,554</b>	<b>\$20,763,575</b>	<b>\$17,476,498</b>	<b>\$19,264,845</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	3.00	3.00	1.00
General Fund Civil FTE	150.00	150.00	149.00	149.00	130.00
<b>Staffing Total</b>	<b>153.00</b>	<b>153.00</b>	<b>152.00</b>	<b>152.00</b>	<b>131.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Monthly median response time to high priority calls is 5.5 minutes or less	6.2	6.2	<=5.5	6.1	<=5.5

# Police

**PROGRAM DETAIL**

## 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 2024, there is a net loss of 21.0 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 2024.

New state statutes have increased the workload associated with each call. Along with staffing issues, this has resulted in an increase in the monthly median response time.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	16,163,279	16,072,712	18,737,361	15,511,465	16,978,428
<b>Expenditures Total</b>	<b>\$16,163,279</b>	<b>\$16,072,712</b>	<b>\$18,737,361</b>	<b>\$15,511,465</b>	<b>\$16,978,428</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	15,670,320	15,463,999	18,096,476	14,959,917	16,283,082
Supplies and Services	77,286	66,408	43,846	37,636	43,945
Utilities	443	775	900	743	1,500
Interfund Charges	415,230	541,230	596,139	513,169	649,901
Capital Related	0	300	0	0	0
<b>Expenditures Total</b>	<b>\$16,163,279</b>	<b>\$16,072,712</b>	<b>\$18,737,361</b>	<b>\$15,511,465</b>	<b>\$16,978,428</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	8.00	8.00	10.00	10.00	1.00
General Fund Civil FTE	129.00	129.00	127.00	127.00	115.00
<b>Staffing Total</b>	<b>137.00</b>	<b>137.00</b>	<b>137.00</b>	<b>137.00</b>	<b>116.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Monthly median response time to high priority calls is 5.5 minutes or less	6.9	7.2	<=5.5	7.6	<=5.5

# Police

**PROGRAM DETAIL**

**District 3**

District 3, one of three decentralized districts, provides patrol services and specialized functions including School Resource Officers (SROs) and Police Area Representatives (PAR) officers for its designated geographic area. The goal is to safeguard the community through proactive policing, community engagement, and effective resource management. In 2024, there is a net loss 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 2024.

New state statutes have increased the workload associated with each call. Along with staffing issues, this has resulted in an increase in the monthly median response time.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	16,050,793	17,186,746	19,100,295	16,694,150	18,810,703
<b>Expenditures Total</b>	<b>\$16,050,793</b>	<b>\$17,186,746</b>	<b>\$19,100,295</b>	<b>\$16,694,150</b>	<b>\$18,810,703</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	15,517,554	16,521,756	18,298,396	15,971,960	17,999,726
Supplies and Services	63,583	53,690	43,512	34,515	43,512
Interfund Charges	469,656	611,300	758,387	687,675	767,465
<b>Expenditures Total</b>	<b>\$16,050,793</b>	<b>\$17,186,746</b>	<b>\$19,100,295</b>	<b>\$16,694,150</b>	<b>\$18,810,703</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	3.00	3.00	1.00
General Fund Civil FTE	123.00	123.00	136.00	136.00	129.00
<b>Staffing Total</b>	<b>127.00</b>	<b>127.00</b>	<b>139.00</b>	<b>139.00</b>	<b>130.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Monthly median response time to high priority calls is 6.5 minutes or less	7.3	7.5	<=6.5	8.0	<=6.5

**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, Economic Crimes 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. The Investigations Bureau Commander also oversees the Crime Laboratory. In 2024, there is a budget add of 4.0 FTE to include 2.0 Victim Advocates, 1.0 Support Specialist for the Sex Crimes Unit, and 1.0 Forensic Examiner in addition to an increase of 39.0 FTE through strategic realignment efforts.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	574,562	584,023	788,031	780,499	747,974
General Fund	13,153,470	16,310,216	13,741,189	21,566,708	21,353,400
Gifts & Grants Fund	55,702	61,709	129,887	71,273	80,000
<b>Expenditures Total</b>	<b>\$13,783,734</b>	<b>\$16,955,948</b>	<b>\$14,659,107</b>	<b>\$22,418,480</b>	<b>\$22,181,374</b>



# Police

**PROGRAM DETAIL**

**Investigations Bureau**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	13,163,690	16,216,268	13,655,722	21,107,901	20,861,941
Supplies and Services	411,931	492,398	740,603	785,216	834,981
Interfund Charges	158,113	197,282	212,782	365,363	406,952
Capital Related	0	0	0	110,000	77,500
Transfers Out	50,000	50,000	50,000	50,000	0
<b>Expenditures Total</b>	<b>\$13,783,734</b>	<b>\$16,955,948</b>	<b>\$14,659,107</b>	<b>\$22,418,480</b>	<b>\$22,181,374</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	7.00	7.00	7.00	7.00	7.00
General Fund	21.00	21.00	25.00	25.00	32.00
General Fund Civil FTE	74.00	74.00	70.00	70.00	106.00
<b>Staffing Total</b>	<b>102.00</b>	<b>102.00</b>	<b>102.00</b>	<b>102.00</b>	<b>145.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Clear 60% or more homicide cases annually	71%	77%	60%	70%	60%

**Investigative Support Section**

The Investigations Support Section conducts specialized investigations and maintains specialized criminal intelligence records. The Direct Action Response Team (DART) handles targeted, proactive uniformed enforcement. The Gang Intervention Unit focuses on gang members involved in criminal activity and has established relationships with numerous regional enforcement agencies. Gang & Robbery Investigation Team (GRIT) specializes in the investigation and apprehension of known gang members. In 2024, there is a net loss of 9.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	4,635,176	4,477,745	5,069,686	3,888,664	3,986,489
Gifts & Grants Fund	537,459	162,464	394,147	578,445	61,000
<b>Expenditures Total</b>	<b>\$5,172,635</b>	<b>\$4,640,209</b>	<b>\$5,463,833</b>	<b>\$4,467,109</b>	<b>\$4,047,489</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	4,972,642	4,472,276	5,206,324	3,787,021	3,885,968
Supplies and Services	56,166	30,040	25,906	158,627	25,906
Utilities	0	717	0	421	900
Interfund Charges	143,827	137,176	231,603	119,866	134,715
Capital Related	0	0	0	401,174	0
<b>Expenditures Total</b>	<b>\$5,172,635</b>	<b>\$4,640,209</b>	<b>\$5,463,833</b>	<b>\$4,467,109</b>	<b>\$4,047,489</b>

# Police

**PROGRAM DETAIL**

**Investigative Support Section**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	2.00	2.00	1.00
General Fund Civil FTE	32.90	32.90	31.90	31.90	23.90
Gifts & Grants Fund Civil FTE	2.10	2.10	2.10	2.10	2.10
<b>Staffing Total</b>	<b>37.00</b>	<b>37.00</b>	<b>36.00</b>	<b>36.00</b>	<b>27.00</b>

**Narcotics Section**

Narcotics personnel proactively detect, investigate and suppress criminal activities related to drug activity, organized crime and vice activities. Narcotics personnel file their own cases and patrol-generated cases related to these activities. Personnel conduct investigations with other local, state, and federal agencies. In 2024, there is a net loss of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,969,749	1,910,160	1,760,578	1,552,401	1,724,397
Gifts & Grants Fund	421,292	69,168	140,136	95,166	86,982
<b>Expenditures Total</b>	<b>\$3,391,041</b>	<b>\$1,979,328</b>	<b>\$1,900,714</b>	<b>\$1,647,567</b>	<b>\$1,811,379</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,836,072	1,510,476	1,494,939	1,280,968	1,391,893
Supplies and Services	344,068	374,632	299,791	295,356	338,433
Utilities	291	912	0	841	1,100
Interfund Charges	77,570	93,308	105,984	70,402	79,953
Capital Related	133,040	0	0	0	0
<b>Expenditures Total</b>	<b>\$3,391,041</b>	<b>\$1,979,328</b>	<b>\$1,900,714</b>	<b>\$1,647,567</b>	<b>\$1,811,379</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	18.00	18.00	8.00	8.00	7.00
<b>Staffing Total</b>	<b>20.00</b>	<b>20.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>

# Police

**PROGRAM DETAIL**

**Operations Support Section**

The Operations Support Section is comprised of highly specialized tactical support teams. The Special Weapons and Tactics (SWAT) team plans and conducts high-risk operations in support of other department units and sections. Additionally, the SWAT team responds to potentially hazardous situations to contain and resolve these incidents. The K-9 Unit provides assistance to and increases the safety of officers in the detection and apprehension of suspects, building searches, drug/contraband searches, and control of crowds. The Fugitive Apprehension and Surveillance Team (FAST) is responsible for apprehending fugitives. The Crisis Response Team (CRT) 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 2024, there is a net increase of 12.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	6,021,477	7,981,566	7,230,918	9,831,960	9,071,140
Gifts & Grants Fund	211,591	309,213	432,892	251,751	282,036
<b>Expenditures Total</b>	<b>\$6,233,068</b>	<b>\$8,290,779</b>	<b>\$7,663,810</b>	<b>\$10,083,711</b>	<b>\$9,353,176</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	5,729,203	7,143,835	5,917,570	8,411,405	8,144,419
Supplies and Services	289,169	800,902	1,252,712	951,473	604,356
Interfund Charges	214,696	320,740	365,528	430,749	545,401
Capital Related	0	25,302	128,000	187,376	59,000
Transfers Out	0	0	0	102,708	0
<b>Expenditures Total</b>	<b>\$6,233,068</b>	<b>\$8,290,779</b>	<b>\$7,663,810</b>	<b>\$10,083,711</b>	<b>\$9,353,176</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund Civil FTE	39.00	39.00	41.00	41.00	53.00
Gifts & Grants Fund	1.00	1.00	0.00	0.00	0.00
<b>Staffing Total</b>	<b>40.00</b>	<b>40.00</b>	<b>41.00</b>	<b>41.00</b>	<b>53.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
SWAT active control of scene within two hours of request 100% of the time	88%	86%	100%	86%	100%

# 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, force investigations and crime analysis. This Division also maintains criminal intelligence records. Additionally, the division is responsible for the Force Review Board (FRB), which reviews all uses of force that involve weapons or result in injury. The Professional Standards Section (PSS) conducts staff inspections, publishes department policies, and manages the department's accreditation program. The section also manages the department's Early Intervention System identifying stressors affecting department personnel, and conducts background investigations on all potential department employees. This section also houses the Recruiting Unit to reach the future officers of Aurora. The Force Investigations Unit investigates uses of force in the department. The Electronic Support Section manages the technology used throughout the department. The 2023 Spring Supplemental added 1.0 FTE Project Manager SR - Consent Decree in this program. In 2024, there is a net gain of 18.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel, as well as, the addition of 1.0 FTE in the 2024 budget to include a Crime Analyst.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	3,863,122	5,135,218	4,388,701	7,560,827	7,073,624
Gifts & Grants Fund	479,607	353,074	302,908	91,993	250,000
<b>Expenditures Total</b>	<b>\$4,342,729</b>	<b>\$5,488,292</b>	<b>\$4,691,609</b>	<b>\$7,652,820</b>	<b>\$7,323,624</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,150,575	3,947,561	3,676,229	6,429,544	6,499,508
Supplies and Services	1,139,079	1,484,942	741,531	936,916	531,487
Utilities	0	717	0	840	900
Interfund Charges	53,075	55,072	67,849	85,795	85,729
Capital Related	0	0	206,000	199,725	206,000
<b>Expenditures Total</b>	<b>\$4,342,729</b>	<b>\$5,488,292</b>	<b>\$4,691,609</b>	<b>\$7,652,820</b>	<b>\$7,323,624</b>

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	6.00	6.00	7.00	13.00
General Fund Civil FTE	22.00	22.00	21.00	21.00	32.00
<b>Staffing Total</b>	<b>23.00</b>	<b>28.00</b>	<b>27.00</b>	<b>28.00</b>	<b>45.00</b>

# Police

**PROGRAM DETAIL**

**Regional Crime Lab**

APD joined the Unified Forensic Lab (UFL) in 2019, 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. The 2023 Spring Supplemental added 2.0 FTE Criminalist Latent Print Examiners in this program. In 2024, there is a net gain of 3.0 FTE including a 2024 budget add of 1.0 FTE for a Crime Lab Director.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	180,486	145,570	429,849	198,984	429,849
General Fund	1,397,676	1,793,728	2,043,931	2,014,747	2,596,988
Gifts & Grants Fund	317,859	291,833	0	446,515	272,000
<b>Expenditures Total</b>	<b>\$1,896,021</b>	<b>\$2,231,131</b>	<b>\$2,473,780</b>	<b>\$2,660,246</b>	<b>\$3,298,837</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,138,092	1,213,318	1,356,065	1,556,090	1,840,501
Supplies and Services	540,095	633,222	879,523	833,234	1,168,568
Interfund Charges	5,801	9,532	6,799	18,004	8,375
Capital Related	160,640	143,666	0	21,525	50,000
Transfers Out	51,393	231,393	231,393	231,393	231,393
<b>Expenditures Total</b>	<b>\$1,896,021</b>	<b>\$2,231,131</b>	<b>\$2,473,780</b>	<b>\$2,660,246</b>	<b>\$3,298,837</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.00	9.00	10.00	12.00	13.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>	<b>13.00</b>	<b>14.00</b>

**Special Operations Bureau**

The Special Operations Bureau provides unified command and control over many of the high visibility, high liability functions in the department. Major functions include Emergency Response Team (ERT), Regional Anti-Violence Enforcement Network (RAVEN), Narcotics Section, Investigative Support Section, Operations Support Section, Traffic Section, and liaison to the Office of Emergency Management. In 2024, there is a net loss of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel; however, the 2024 budget includes the addition of 1.0 FTE Emergency Management and Logistics Specialist. The 2023 Spring Supplemental added 1.0 FTE Support Specialist Executive in this program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,832,782	2,494,306	2,295,044	2,315,698	2,193,825
Gifts & Grants Fund	745,882	738,161	808,271	995,789	1,115,000
<b>Expenditures Total</b>	<b>\$2,578,664</b>	<b>\$3,232,467</b>	<b>\$3,103,315</b>	<b>\$3,311,487</b>	<b>\$3,308,825</b>

# Police

**PROGRAM DETAIL**

**Special Operations Bureau**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,821,200	2,170,492	2,359,766	2,363,504	2,026,769
Supplies and Services	679,714	822,873	637,563	844,900	1,131,500
Interfund Charges	77,750	119,109	105,986	103,083	150,556
Capital Related	0	119,993	0	0	0
<b>Expenditures Total</b>	<b>\$2,578,664</b>	<b>\$3,232,467</b>	<b>\$3,103,315</b>	<b>\$3,311,487</b>	<b>\$3,308,825</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	1.00	2.00
General Fund Civil FTE	10.00	10.00	14.00	14.00	11.00
<b>Staffing Total</b>	<b>10.00</b>	<b>10.00</b>	<b>14.00</b>	<b>15.00</b>	<b>13.00</b>

**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 2023, the Community Service Representatives were deployed. They are a civilian team who respond to non-injury crashes and provides traffic management at road closures. In 2024, there is a net addition of 3.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	0	0	0	596,000	1,494,405
General Fund	5,955,789	6,511,855	7,291,020	6,634,882	7,553,363
Gifts & Grants Fund	363,888	347,851	478,000	359,072	507,000
<b>Expenditures Total</b>	<b>\$6,319,677</b>	<b>\$6,859,706</b>	<b>\$7,769,020</b>	<b>\$7,589,954</b>	<b>\$9,554,768</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	5,876,128	6,163,993	6,884,083	6,589,691	8,102,084
Supplies and Services	136,949	350,895	627,691	518,271	1,193,731
Interfund Charges	189,708	265,118	257,246	301,992	258,953
Capital Related	116,892	79,700	0	180,000	0
<b>Expenditures Total</b>	<b>\$6,319,677</b>	<b>\$6,859,706</b>	<b>\$7,769,020</b>	<b>\$7,589,954</b>	<b>\$9,554,768</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	7.00	13.00	13.00	12.00
General Fund Civil FTE	41.00	41.00	37.00	37.00	41.00
<b>Staffing Total</b>	<b>42.00</b>	<b>48.00</b>	<b>50.00</b>	<b>50.00</b>	<b>53.00</b>

# Police

## PROGRAM DETAIL

### Training Section

The Training Section conducts both 14-week lateral academies and 26-week basic academies between five 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. In 2024, there is a net decrease of 17.0 FTE. This is mainly due to timing as new recruits are initially budgeted in the program and are moved to operational programs upon completion of training. The 2023 Spring Supplemental added 1.0 FTE Support Specialist Executive in this program.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	8,863,567	8,067,436	11,800,464	8,576,642	11,139,301
<b>Expenditures Total</b>	<b>\$8,863,567</b>	<b>\$8,067,436</b>	<b>\$11,800,464</b>	<b>\$8,576,642</b>	<b>\$11,139,301</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	8,152,085	7,191,283	10,789,353	7,071,553	9,997,599
Supplies and Services	591,641	848,384	799,966	1,341,439	1,047,110
Interfund Charges	65,841	65,734	89,870	69,018	94,592
Capital Related	54,000	-37,965	121,275	94,632	0
<b>Expenditures Total</b>	<b>\$8,863,567</b>	<b>\$8,067,436</b>	<b>\$11,800,464</b>	<b>\$8,576,642</b>	<b>\$11,139,301</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	2.00	3.00	3.00
General Fund Civil FTE	77.00	77.00	87.00	87.00	69.00
<b>Staffing Total</b>	<b>79.00</b>	<b>79.00</b>	<b>89.00</b>	<b>90.00</b>	<b>72.00</b>

# Public Defender

## PROGRAM SUMMARY

<b>Public Defender</b>	
\$2,581,458	17.5 FTE
*Constitutionally mandated representation of indigent clients charged with municipal offenses where jail is a possible punishment	

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
REGULAR - FTE	15.50	17.50	17.50	17.50	17.50
EXPENDITURES	1,720,370	2,097,941	2,608,206	2,537,650	2,581,458



# Public Defender

**DESCRIPTION**

The Aurora Public Defender's Office (APDO) is constitutionally mandated to provide effective legal representation to indigent clients accused of municipal ordinance violations, where jail is a possible sentence. The provided representation is required to be equal to that which is required of counsel for non-indigent defendants.

The APDO is a critical component to the Court’s daily operations and is overseen by a seven-member Commission whose members are appointed by the City Council. The independence of the APDO ensures the constitutional rights of indigent defendants in the city and is mandated by state law.

The 2024 budget includes 17.5 FTE positions; including the Chief Public Defender and 11 attorneys; an Executive Specialist and 3.5 administrative positions; and one investigator. Non-Departmental includes 3.0 FTE attorneys held there pending an organizational study.

**BUDGET SUMMARY BY TYPE**

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	15.50	17.50	17.50	17.50	17.50
Personal Services	1,593,522	2,015,645	2,179,325	2,183,482	2,383,023
Allocated Expenses	-80,328	-135,472	0	-143,400	-144,727
Supplies and Services	129,330	209,031	419,350	488,037	331,577
Interfund Charges	7,991	8,737	9,531	9,531	11,585
Transfers Out	69,855	0	0	0	0
<b>Expenditures Total</b>	<b>\$1,720,370</b>	<b>\$2,097,941</b>	<b>\$2,608,206</b>	<b>\$2,537,650</b>	<b>\$2,581,458</b>

**DEPARTMENT NARRATIVE**

**2023 Department Projection Variance**

The Public Defender Department budget resides primarily in the General Fund and the Designated Revenues Fund, with a lesser amount in the Gift and Grants Fund. Across all funds, the Public Defender Department is projected to be \$70,600 (2.7 percent) under the 2023 Original Budget. In the General Fund, the department is projected to be \$44,000 (2.0 percent) over the original budget. This is due to the annual compensation market review and resulting pay adjustments that were not included in the department’s original budget. After taking this into account, the Public Defender Department’s spending is projected to be on budget in the General Fund. This increase is offset by reduced spending in the Designated Revenues Fund which is projected to be \$115,500 (31.0 percent) under the original budget, with savings in the Competency Initiative funded by the Colorado Competency Fines Committee. These savings will be re-appropriated in 2024.

**2024 Department Budget Variance**

The 2024 budget is \$26,700 (1.0 percent) less than the 2023 Original Budget. Base adjustments account for the majority of this decline, as there are no 2024 amendments for the Public Defender Department. At the September 30 Budget Workshop, City Council authorized appropriation to increase the hours for the current Mental Health Professional position funded by the Colorado Fines Committee at 30 hours per week. This will provide incremental funding of \$30,000 in the General Fund to increase hours to 40 per week, partially offsetting the reduction seen in the base adjustments. A breakout can be found of base adjustments in the following Base Adjustments section which shows several changes. Prior year one-times and grant/designated revenue adjustments nearly zero each other out. Both of these adjustments are for the competency initiative as each year the budget for it is entered as one-time due to the nature of the funding, in that the Colorado Fines Committee determines the continuation of the initiative annually.

The Competency Initiative funds that have been awarded for the third year now, pay for the cost of one variable hour benefitted employee (VHBE) Mental Health Professional who conducts daily mental health screening in the court’s custody division and provides recommendations for continued service or competency evaluation. This VHBE also supervises members of the AMH team, also covered by the funds, doing the same work. Data tracked by the Public Defender’s office and Aurora Mental Health (AMH) since 2021 demonstrates that this work improves the welfare of Aurora residents, reduces recidivism and costs to the Aurora Municipal Court. If it weren’t for this funding, the Public Defender’s office would not be able to

# Public Defender

**DEPARTMENT NARRATIVE**

provide this service.

Compensation adjustments of \$125,600 are driven by the citywide assumptions for pay and benefit increases for 2024 as well as adjustments to wage rates resulting from the 2023 annual compensation review (budgeted in Non-Departmental in 2023). The mandated cost adjustment includes increases for the risk charge-back, transcript pay, and software. All of these adjustments total to a net increase which is offset entirely by other adjustments which is a technical allocation of personnel costs related to the Public Defender Department’s charges to the DOLA 1st Appearance grant. Due to optimism regarding the continuation of the grant, the 2024 budget provides appropriation for the full year.

Legislation effective January 1, 2024, requiring municipalities to follow the Victim’s Right’s Act (HB23-1222) and place all individuals charged with domestic violence related offenses on a no bond hold prior to arraignment will impact all court departments. In order to accommodate the expected increase of in-custody arraignments, the court will be expanding from hearing these matters in one courtroom to two. This change will likely increase the APDO case numbers and workload to accommodate both in-custody divisions efficiently. The APDO is optimistic that along with other 2024 docketing changes, the implementation of electronic discovery and other technological advances court-wide will mitigate these increases, therefore the APDO did not request any 2024 amendments.

The 2023 Proposed Budget included two amendments to add a total of 3.0 FTE, with 2.0 FTE requested in response to a workload study supporting the need for two additional Public Defenders and 1.0 FTE requested in association with the state mandated weekend court. At the 2023 Budget Workshop, City Council moved the proposed appropriations to Non-Departmental pending a study of the Public Defender organization. The appropriation remains in Non-Departmental in the 2024 Adopted Budget and will continue to be used to fund the study and to contract for legal services for the weekend court mandate as well as to address workload issues as needed. The study is expected to be completed by the end of the first quarter of 2024 when a decision will be made regarding these appropriations by City Council.

**BASE ADJUSTMENTS**

Base Adjustments	2024
Prior Year One Times	-368,921
Compensation Adjustments	125,586
Mandated Costs	7,814
Grant / Designated Revenue Adjustments	323,500
Other Adjustments	-144,727
<b>Total Base Adjustments</b>	<b>(\$56,748)</b>

**BUDGET AMENDMENT REQUESTS**

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Mental Health Professional Variable Hour Position from 30 to 40 Hours per Week (full-time)	0.00	30,000	0	30,000
Program affected: Public Defender Duration: One-time At the September 30 Budget Workshop, Council authorized appropriation to increase the hours for the Mental Health Professional position currently funded by the Colorado Fines Committee at 30 hours per week. This will provide incremental funding in the General Fund to increase hours to 40 per week for 2024.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>

# Public Defender

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	0	143,158	372,433	256,976	323,500
General Fund	1,655,412	1,943,142	2,235,773	2,279,812	2,257,958
Gifts & Grants Fund	64,958	11,641	0	862	0
<b>Expenditures Total</b>	<b>\$1,720,370</b>	<b>\$2,097,941</b>	<b>\$2,608,206</b>	<b>\$2,537,650</b>	<b>\$2,581,458</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
General Fund	15.50	17.50	17.50	17.50	17.50
<b>Staffing Total</b>	<b>15.50</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>

## PROGRAM DETAIL

### Public Defender

As part of a 2021 evaluation funded by the U.S. Department Of Justice, Bureau of Justice Assistance (BJA) funded initiative to help jurisdictions uphold their obligations under the Sixth Amendment to the U.S. Constitution, Aurora, Colorado has a strong and effective municipal public defense delivery system and a municipal court that promotes the rule of law and protects individual due process rights. Overseen by the APDO Commission, the APDO ensures that the city meets statewide mandates for independent right to counsel in Municipal Courts.

Each person, who is accused of a jailable municipal ordinance violation and who cannot afford to hire an attorney, is constitutionally entitled to be represented by court-appointed counsel who has sufficient time and resources to fulfill the basic requirements of attorney performance on behalf of each client. This is mandated by C.R.S. § 13-10-114.5, the Sixth and Fourteenth Amendments to the U.S. Constitution, Constitution of the State of Colorado, Art. II, Sect. 16, and the Aurora Municipal Code. Code Sec. 50-166 requires that the APDO provide representation that is independent of political or private interests, commensurate with that available to non-indigents, and compliant with Colorado Code of Professional Conduct and professional standards for the defense function.

In order to fulfill these mandates, the Public Defender must be able to meet with, interview, and advise each client; prepare and file necessary motions; receive and review the prosecution’s responses to motions; conduct investigation; perform legal research; conduct motion hearings; engage in plea negotiations; prepare for and enter a plea or conduct the trial; and prepare for and advocate at the sentencing proceeding when there is a guilty plea or conviction following trial.

The APDO has modified its performance metrics to better evaluate whether it is providing these mandated services. The new metrics are updated to complement data tracked using its case management system and to ensure consistency with the results of the ongoing National Center for State Courts workload study.

Though counting cases is not an accurate measure of workload or performance on its own, it is a factor to consider. New measures quantify the total number of cases closed by combining the number of cases closed with the number of cases resolved after representation was provided in Division 8, the first appearance court. The data shows that the total number of cases closed is projected to fall slightly (approximately 2%). This is the net of a projected 23% increase in the number of cases closed and a 23% decrease in cases resolved at the first appearance court. Though not shown as a measure, time spent on closed cases will also increase. During the same period, the number of cases opened is also expected to be slightly lower than in 2022. This is consistent with a court wide decrease in filings.

An increase of 69% is projected for time spent on case activity (in court hours). Two factors driving this increase are time spent accommodating the court’s bond return docket and in jury trials, both expected to double in 2023. These increases were likely caused by the addition of weekend court (driving the number of bond returns) and a court-wide increase in the

# Public Defender

**PROGRAM DETAIL**

**Public Defender**

number of cases that proceed to jury trial.

Despite the increase in case activity time, the hours spent on preparatory activities are not projected to change. This demonstrates the ongoing need for additional full-time attorneys to ensure that basic statutory and constitutional requirements of representation are met.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	0	143,158	372,433	256,976	323,500
General Fund	1,655,412	1,943,142	2,235,773	2,279,812	2,257,958
Gifts & Grants Fund	0	588	0	862	0
<b>Expenditures Total</b>	<b>\$1,655,412</b>	<b>\$2,086,888</b>	<b>\$2,608,206</b>	<b>\$2,537,650</b>	<b>\$2,581,458</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,528,564	2,004,592	2,179,325	2,183,482	2,383,023
Allocated Expenses	-80,328	-135,472	0	-143,400	-144,727
Supplies and Services	129,330	209,031	419,350	488,037	331,577
Interfund Charges	7,991	8,737	9,531	9,531	11,585
Transfers Out	69,855	0	0	0	0
<b>Expenditures Total</b>	<b>\$1,655,412</b>	<b>\$2,086,888</b>	<b>\$2,608,206</b>	<b>\$2,537,650</b>	<b>\$2,581,458</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	15.50	17.50	17.50	17.50	17.50
<b>Staffing Total</b>	<b>15.50</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
1. Number of Cases Opened (New)	N/A	2,300	N/A	2,090	1,945
2. Number of Cases Closed (New)	N/A	1,983	N/A	2,170	2,430
3. In Custody Resolved at First Appearance - Div 8 (New)	N/A	2,248	N/A	1,962	1,737
4. Total Number of Cases Closed incl. Div 8 (New)	N/A	4,231	N/A	4,132	4,167
5. Case Activity - In Court Hours (New Title)	5,929	7,101	7,100	9,588	12,000
6. Preparatory Activity - Out of Court Case or Client Hours (New)	N/A	9,256	N/A	9,252	6,840
7. Mental Health Professional Hours (New)	N/A	1,364	N/A	1,668	2,035
8. Competency Evaluations Conducted (New)	N/A	71	N/A	85	99
9. In Custody Mental Health Screenings (New)	N/A	327	N/A	800	1,100

# Public Works

## PROGRAM SUMMARY

<p><b>Administration</b></p> <hr/> <p>\$1,900,085                      5 FTE</p> <p>*Administrative, budget, and managerial duties</p>	<p><b>Building Division</b></p> <hr/> <p>\$11,627,933                      89 FTE</p> <p>*Building plans review, inspections, and permitting *Permit and inspect right-of-way infrastructure construction</p>	<p><b>Engineering - Development Services</b></p> <hr/> <p>\$4,633,921                      34 FTE</p> <p>*Review and approve civil plans and land development plans *Materials reivew and testing of city infrastructure construction</p>
<p><b>Engineering Services</b></p> <hr/> <p>\$3,252,015                      38 FTE</p> <p>*Design and construct CIP projects *Traffic and Facilities Engineering</p>	<p><b>Facilities Operations</b></p> <hr/> <p>\$6,245,064                      32 FTE</p> <p>*Maintenance and repair of city buildings</p>	<p><b>Fleet Management Administration</b></p> <hr/> <p>\$14,151,555                      50 FTE</p> <p>*Administer and manage operations for the city's fleet of vehicles and equipment</p>
<p><b>Fleet Replacement</b></p> <hr/> <p>\$7,357,120                      0 FTE</p> <p>*Replacement of city fleet vehicles and equipment</p>	<p><b>Parking and Mobility</b></p> <hr/> <p>\$1,364,077                      3 FTE</p> <p>* Manage parking facilities * Administer parking permit program * Parking enforcement</p>	<p><b>Public Utilities</b></p> <hr/> <p>\$9,043,086                      1 FTE</p> <p>*Street light/traffic signal energy bills *Public buildings' utility bills</p>
<p><b>Real Property Services</b></p> <hr/> <p>\$1,500,921                      12 FTE</p> <p>*Property transactions involving acquisition, disposal, right-of-way, development and land surveying services</p>	<p><b>Street Operations</b></p> <hr/> <p>\$8,515,916                      89 FTE</p> <p>*Maintenance of city streets *Cleaning of city streets *Snow removal</p>	<p><b>Traffic Operations</b></p> <hr/> <p>\$3,461,312                      30 FTE</p> <p>*Install, maintain, and operate traffic control devices throughout Aurora *City-owned street lights</p>

## DEPARTMENT SUMMARY

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>REGULAR - FTE</b>	356.00	379.00	388.00	383.00	383.00
<b>EXPENDITURES</b>	58,732,366	67,152,927	69,547,417	66,878,370	73,053,005

# 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: Administration, Building, Engineering, Facilities, Streets, Traffic, Real Property, Parking and Mobility, Public Improvement Inspections, Materials Lab, and Fleet. Specific responsibilities of the department include: planning, survey, design, and construction management of capital improvement projects on behalf of the city; building plan review, inspections and permits; maintenance and cleanliness of all public streets, alleys, and municipal parking areas; maintenance and repair of city buildings; design, installation, operation, and maintenance of traffic control signals, devices, and markings; support of all city land property transactions; and to ensure that all roadway and utilities infrastructure projects are constructed to meet or exceed the city standards. In addition, Fleet Management oversees the city's vehicle and equipment fleet.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Regular - FTE	356.00	379.00	388.00	383.00	383.00
Personal Services	32,315,714	33,665,108	40,084,705	35,240,995	42,578,018
Allocated Expenses	-4,876,751	-4,928,450	-5,248,631	-5,299,584	-5,543,861
Supplies and Services	15,688,155	19,781,607	15,208,986	17,384,515	14,906,998
Utilities	7,440,891	8,245,854	8,938,100	9,001,271	9,030,400
Interfund Charges	3,353,352	3,567,147	4,367,435	4,125,696	4,576,911
Capital Related	2,968,593	3,750,427	2,485,701	2,873,700	3,135,701
Transfers Out	1,842,412	3,071,234	3,711,121	3,551,777	4,368,838
<b>Expenditures Total</b>	<b>\$58,732,366</b>	<b>\$67,152,927</b>	<b>\$69,547,417</b>	<b>\$66,878,370</b>	<b>\$73,053,005</b>

## DEPARTMENT NARRATIVE

### 2023 Department Projection Variance

The Public Works Department resides in multiple funds, including the General Fund, Development Review Fund, Fleet Management Fund, Parking and Mobility Fund, and the Designated Revenues Fund. Across all funds, the department 2023 projection is under the 2023 Original Budget by \$2.7 million (3.8 percent). In the 2023 Spring Supplemental Appropriation process, the original budget was decreased by a net \$674,600, bringing the variance down to \$2.0 million (2.9 percent). The supplemental process included a General Fund and Development Review Fund adjustment to facilitate a reorganization of personnel between Public Works and Aurora Water, as well as establish the new Public Works Development Review Division. In total, the adjustment reduced the General Fund by a net 1.0 FTE and the Development Review Fund by a net 4.0 FTE in Public Works. The supplemental process also included a General Fund adjustment for maintenance support of the City of Aurora Public Safety Training Center (CAPSTC).

After adjusting for the supplemental, Public Works is projected to be under budget in the General Fund by \$3.0 million (7.4 percent). This is primarily due to vacancy savings. The Development Review Fund is projected to be over budget by \$2.2 million (17.0 percent) and is primarily due to: ten approved unbudgeted staff working to meet customer service expectations; contracted service to serve as an extension of staff to assist with development review timelines; overtime required to meet service level expectations; and credit card fees in excess of budget.

The following funds were not affected by any supplemental adjustments. The Fleet Management fund is projected to be under the 2023 Original Budget by \$1.3 million (9.1 percent) due to lower than anticipated fuel costs. Fleet was able to lock into favorable fuel costs in October 2022, after budget development was completed for 2023. The Parking and Mobility Fund is projected to be over the 2023 Original Budget by \$52,500 (3.9 percent). This is primarily due to authorized overtime being utilized until contract staffing is brought to an appropriate level to meet customer service expectations. The Designated Revenues Fund is projected to be over the 2023 Original Budget by \$15,800 (65.5 percent). Expenses in this fund are associated with the maintenance of General Improvement District and Special Improvement District walls and fences. The fund is budgeted to allow for any foreseeable activity but operates on a fund balance basis. Supplementals will be necessary to adjust the Development Review Fund, Parking and Mobility Fund, and Designated Revenues Fund.

# Public Works

## DEPARTMENT NARRATIVE

**2024 Department Budget Variance**

The Public Works Department 2024 Budget is \$3.5 million (5.0 percent) greater than the 2023 Original Budget. Base adjustments account for the entire variance. A breakout can be found in the following Base Adjustments section that shows the removal of prior-year one-time budgets, supplemental (mid-year modifications) adjustments and mandated costs adjustments for a total reduction of \$824,900. This is offset by the compensation adjustments and other adjustments totaling an increase of \$4.3 million. The supplemental adjustments are the same as those mentioned in the 2023 Department Projection Variance section above. The mandated cost adjustments include net changes for interfund charges related to fleet and risk, utilities, and contracts and services specific to the Public Works Department. The compensation increase is driven by adjustments to wage rates resulting from the 2023 annual compensation review (budgeted in Non-Departmental in 2023) and citywide assumptions for pay and benefit increases for 2024. Lastly, other adjustments include increases in funding for citywide vehicle replacement.

There is an amendment with a net zero impact to the department that increases \$259,300 of expenses to the General Fund by decreasing the allocation of the expenses to the Development Review Fund. More information on this amendment can be found in the Budget Amendment Requests section.

## BASE ADJUSTMENTS

Base Adjustments	2024
Prior Year One Times	-114,000
Mid Year Modifications	-674,647
Compensation Adjustments	3,217,960
Mandated Costs	-36,212
Other Adjustments	1,112,487
<b>Total Base Adjustments</b>	<b>\$3,505,588</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Development Review Fund Balancing Measures	0.00	-259,285	0	-259,285
Program affected: Various in Planning and Development Services; Non-Departmental; Public Works; Parks, Recreation & Open Space Strategic Outcome: Well-Managed Duration: Ongoing Due to declining Development Review Fund revenues, balancing measures are being taken with the 2024 budget to ensure a balanced budget in this year and future years. Adjustments made consist mostly of redistributing personal services and allocated administrative costs to other funds to support balancing. In addition, a \$1.0 million vacancy savings assumption has been included in the 2024 budget.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>-259,285</b>	<b>0</b>	<b>-259,285</b>
<b>Development Review Fund Total</b>	<b>0.00</b>	<b>-259,285</b>	<b>0</b>	<b>-259,285</b>

# Public Works

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2024			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Development Review Fund Balancing Measures	0.00	259,285	0	259,285
Program affected: Various in Planning and Development Services; Non-Departmental; Public Works; Parks, Recreation & Open Space Strategic Outcome: Well-Managed Duration: Ongoing Due to declining Development Review Fund revenues, balancing measures are being taken with the 2024 budget to ensure a balanced budget in this year and future years. Adjustments made consist mostly of redistributing personal services and allocated administrative costs to other funds to support balancing. In addition, a \$1.0 million vacancy savings assumption has been included in the 2024 budget.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>259,285</b>	<b>0</b>	<b>259,285</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>259,285</b>	<b>0</b>	<b>259,285</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Designated Revenues Fund	8,083	1,000	24,076	39,836	24,076
Development Review Fund	15,221,785	19,358,893	13,866,616	15,385,642	14,104,078
Fleet Management Fund	10,042,002	10,920,463	14,264,239	12,968,533	14,151,555
General Fund	32,567,394	35,838,586	40,047,979	37,087,347	43,410,219
Parking and Mobility Fund	893,102	1,033,985	1,344,507	1,397,012	1,363,077
<b>Expenditures Total</b>	<b>\$58,732,366</b>	<b>\$67,152,927</b>	<b>\$69,547,417</b>	<b>\$66,878,370</b>	<b>\$73,053,005</b>

## STAFFING SUMMARY BY FUND

Fund	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
Development Review Fund	93.00	105.00	109.00	105.00	105.00
Fleet Management Fund	48.00	48.00	50.00	50.00	50.00
General Fund	212.00	223.00	226.00	225.00	225.00
Parking and Mobility Fund	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>356.00</b>	<b>379.00</b>	<b>388.00</b>	<b>383.00</b>	<b>383.00</b>

## PROGRAM DETAIL

### Administration

Administration 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, Business Services Manager, and Parking Magistrates are also included in this program.



# Public Works

**PROGRAM DETAIL**

**Administration**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,397,737	1,529,311	1,605,719	1,659,953	1,900,085
<b>Expenditures Total</b>	<b>\$1,397,737</b>	<b>\$1,529,311</b>	<b>\$1,605,719</b>	<b>\$1,659,953</b>	<b>\$1,900,085</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	588,503	610,238	628,785	667,619	686,570
Allocated Expenses	-186,720	-208,380	-198,116	-198,116	-212,546
Supplies and Services	15,457	56,507	5,084	22,063	5,084
Interfund Charges	980,497	1,070,946	1,169,966	1,168,387	1,420,977
<b>Expenditures Total</b>	<b>\$1,397,737</b>	<b>\$1,529,311</b>	<b>\$1,605,719</b>	<b>\$1,659,953</b>	<b>\$1,900,085</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	5.00	5.00	5.00	5.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**Building Division**

The Building Division issues permits; inspects residential and commercial construction and remodel projects for compliance with adopted building codes; conducts all site development and construction plan reviews; and administers contractor and supervisor licensing. The Public Improvements Inspection program permits, inspects, and warranties developer infrastructure in new construction, including asphalt and concrete roadways, curb and gutter, walks, crosspans, and curb ramps. Resources permitting, this division may also inspect the repair, replacement, maintenance and restoration operations for dry utilities, such as phone, power, cable, gas and fiber optic lines. In 2024, there is a transfer reflected of 1.0 FTE to Traffic Operations to correct a clerical error.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	9,535,234	10,146,209	9,419,796	9,752,945	10,049,709
General Fund	757,013	1,011,349	1,269,855	1,141,154	1,578,224
<b>Expenditures Total</b>	<b>\$10,292,247</b>	<b>\$11,157,558</b>	<b>\$10,689,651</b>	<b>\$10,894,099</b>	<b>\$11,627,933</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	8,459,407	9,352,169	9,842,194	9,674,935	10,525,609
Allocated Expenses	-208,620	-217,380	-241,078	-241,078	0
Supplies and Services	1,868,385	1,606,677	754,505	1,120,582	750,505
Utilities	2,465	1,170	1,700	1,400	1,400
Interfund Charges	165,622	212,726	257,330	263,260	275,419
Capital Related	4,988	202,196	75,000	75,000	75,000
<b>Expenditures Total</b>	<b>\$10,292,247</b>	<b>\$11,157,558</b>	<b>\$10,689,651</b>	<b>\$10,894,099</b>	<b>\$11,627,933</b>

# Public Works

**PROGRAM DETAIL**

**Building Division**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	68.00	74.00	76.00	76.00	76.00
General Fund	9.00	14.00	14.00	14.00	13.00
<b>Staffing Total</b>	<b>77.00</b>	<b>88.00</b>	<b>90.00</b>	<b>90.00</b>	<b>89.00</b>

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

**Engineering - Development Services**

The Development Services function of Engineering Services includes Plans Review, Land Services, and Materials Lab. Engineering Plans Review reviews and approves civil engineering plans. Land Services provides technical review of land development plans that includes land records, mathematical calculations, survey data, and review of subdivision plats and site plans. 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. A reorganization that was adjusted through the 2023 Spring Supplemental Appropriation process reduced this program by 4.0 FTE in the Development Review Fund.

Some performance measures continue to be negatively affected by an unprecedented volume of work as a result of high development activity and limited staff. Recent reorganization efforts have made a positive impact and performance is improving.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	5,686,551	9,212,684	4,446,820	5,632,697	4,054,369
General Fund	462,508	532,013	555,457	490,981	579,552
<b>Expenditures Total</b>	<b>\$6,149,059</b>	<b>\$9,744,697</b>	<b>\$5,002,277</b>	<b>\$6,123,678</b>	<b>\$4,633,921</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,332,296	3,588,198	4,644,270	3,780,028	4,514,994
Allocated Expenses	208,620	217,380	241,078	241,078	0
Supplies and Services	2,596,703	5,834,599	74,042	1,917,676	70,042
Interfund Charges	31,262	38,695	42,887	39,896	48,885
Capital Related	-19,822	65,825	0	145,000	0
<b>Expenditures Total</b>	<b>\$6,149,059</b>	<b>\$9,744,697</b>	<b>\$5,002,277</b>	<b>\$6,123,678</b>	<b>\$4,633,921</b>

# Public Works

**PROGRAM DETAIL**

**Engineering - Development Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	25.00	31.00	33.00	29.00	29.00
General Fund	5.00	5.00	5.00	5.00	5.00
<b>Staffing Total</b>	<b>30.00</b>	<b>36.00</b>	<b>38.00</b>	<b>34.00</b>	<b>34.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Complete 80% of subdivision plat and site plan review within the assigned deadline	77%	88%	80%	72%	80%
Complete 95% of specified city requirement for materials testing on all assigned capital improvement projects	82%	86%	95%	92%	95%
Complete 95% review of development testing for extension agreements and right of way improvements within two business days of receiving testing results	76%	85%	95%	88%	95%
Complete review of civil plans within established time frames 95% of the time	77%	71%	95%	90%	95%

**Engineering Services**

Engineering Services plans, designs, constructs, and manages capital improvement, utilities, intersection, Transportation Improvement Program (TIP), facilities, and fence projects for Public Works and various departments. This function also maintains record drawings and reports for infrastructure. Traffic engineering requests are varied and include: evaluating need for traffic signs and signals to address hazards; reviewing signal timing to improve flow; addressing school traffic concerns; coordinating construction detours and lane closures; collecting traffic volume count data; approving oversize/overweight vehicle permits; special use permits; sign permits; addressing Council requests; and coordinating with other jurisdictions on traffic improvement projects. A reorganization that was adjusted through the 2023 Spring Supplemental Appropriation process increased this program by 2.0 FTE in the General Fund.

Performance measures are negatively affected due to unprecedented volume, complexity of workload, and limited staff.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,751,852	2,152,472	2,771,937	2,324,745	3,252,015
<b>Expenditures Total</b>	<b>\$1,751,852</b>	<b>\$2,152,472</b>	<b>\$2,771,937</b>	<b>\$2,324,745</b>	<b>\$3,252,015</b>

# Public Works

**PROGRAM DETAIL**

**Engineering Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,777,052	4,077,040	4,904,118	4,330,282	5,573,138
Allocated Expenses	-2,125,377	-2,226,377	-2,283,495	-2,283,495	-2,469,968
Supplies and Services	61,062	249,362	138,461	268,692	132,461
Interfund Charges	9,277	10,001	12,853	9,266	16,384
Capital Related	29,838	42,446	0	0	0
<b>Expenditures Total</b>	<b>\$1,751,852</b>	<b>\$2,152,472</b>	<b>\$2,771,937</b>	<b>\$2,324,745</b>	<b>\$3,252,015</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	33.00	33.00	36.00	38.00	38.00
<b>Staffing Total</b>	<b>33.00</b>	<b>33.00</b>	<b>36.00</b>	<b>38.00</b>	<b>38.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Complete 90% of citizen traffic requests within the standard 2 week timeframe	90%	94%	90%	88%	90%
Complete 90% of DRCOG TIP projects within contract time and budget	90%	90%	90%	70%	90%
Complete 90% of non-DRCOG TIP projects within contract time and budget	70%	85%	90%	70%	90%
Complete 95% of Traffic Control Plan (TCP) reviews within the 5 business day working window	98%	97%	95%	95%	95%

**Facilities Operations**

Facilities Operations provides preventive maintenance and minor repair services for more than 130 city buildings in a full range of trade areas to include HVAC, electrical, plumbing, and carpentry needs. It also manages multiple service contracts including custodial services, waste management, and specialty labor/trades services. This program is included within the Operations Division.

Performance measures continue to be negatively affected due to difficulty in recruiting and retaining staff, aging buildings, and additional square footage.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	4,993,095	6,002,330	5,766,858	6,222,545	6,245,064
<b>Expenditures Total</b>	<b>\$4,993,095</b>	<b>\$6,002,330</b>	<b>\$5,766,858</b>	<b>\$6,222,545</b>	<b>\$6,245,064</b>

# Public Works

## PROGRAM DETAIL

### Facilities Operations

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,547,557	2,795,434	2,990,256	2,794,675	3,149,085
Allocated Expenses	-234,156	-243,096	-255,042	-255,042	-272,286
Supplies and Services	2,612,176	3,347,951	2,942,147	3,608,925	3,291,405
Interfund Charges	52,160	68,881	89,497	73,987	76,860
Capital Related	15,358	33,160	0	0	0
<b>Expenditures Total</b>	<b>\$4,993,095</b>	<b>\$6,002,330</b>	<b>\$5,766,858</b>	<b>\$6,222,545</b>	<b>\$6,245,064</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	32.00	32.00	32.00	32.00	32.00
<b>Staffing Total</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Complete 80% of scheduled preventative maintenance services on all equipment within the designated period	65%	65%	80%	80%	065%

### 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Fleet Management Fund	10,042,002	10,920,463	14,264,239	12,968,533	14,151,555
<b>Expenditures Total</b>	<b>\$10,042,002</b>	<b>\$10,920,463</b>	<b>\$14,264,239</b>	<b>\$12,968,533</b>	<b>\$14,151,555</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	4,069,321	4,239,606	4,938,602	4,986,163	5,488,033
Supplies and Services	5,721,343	6,251,198	8,935,317	7,563,745	8,236,337
Utilities	123,668	135,602	145,200	173,504	143,800
Interfund Charges	160,752	176,290	191,190	191,191	229,455
Capital Related	-33,082	117,767	53,930	53,930	53,930
<b>Expenditures Total</b>	<b>\$10,042,002</b>	<b>\$10,920,463</b>	<b>\$14,264,239</b>	<b>\$12,968,533</b>	<b>\$14,151,555</b>
<b><u>STAFFING SUMMARY</u></b>					
Fleet Management Fund	48.00	48.00	50.00	50.00	50.00
<b>Staffing Total</b>	<b>48.00</b>	<b>48.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>

# Public Works

**PROGRAM DETAIL**

**Fleet Management Administration**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Fleet Management will maintain an average score "Very Satisfied" or above on 95% of customer satisfaction surveys	N/A	N/A	N/A	100%	95%
Percentage of city fleet vehicle and equipment assets available and in service	96%	95%	90%	94%	90%
Percentage of repairs in the body shop complete within 24 hours	67%	54%	45%	53%	45%
Percentage of repairs in the heavy equipment shop complete within 24 hours	84%	65%	65%	65%	65%
Percentage of repairs in the light equipment shop completed within 24 hours	68%	66%	65%	65%	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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	4,715,364	6,255,057	5,991,748	6,111,584	7,357,120
<b>Expenditures Total</b>	<b>\$4,715,364</b>	<b>\$6,255,057</b>	<b>\$5,991,748</b>	<b>\$6,111,584</b>	<b>\$7,357,120</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	55,275	145,455	2,500	263,299	2,500
Interfund Charges	30,870	21,404	47,227	47,227	4,882
Capital Related	2,786,807	3,016,964	2,230,900	2,249,281	2,980,900
Transfers Out	1,842,412	3,071,234	3,711,121	3,551,777	4,368,838
<b>Expenditures Total</b>	<b>\$4,715,364</b>	<b>\$6,255,057</b>	<b>\$5,991,748</b>	<b>\$6,111,584</b>	<b>\$7,357,120</b>

# Public Works

**PROGRAM DETAIL**

## Parking and Mobility

The Parking and Mobility Program, known as 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
Designated Revenues Fund	1,000	1,000	1,000	1,000	1,000
Parking and Mobility Fund	893,102	1,033,985	1,344,507	1,397,012	1,363,077
<b>Expenditures Total</b>	<b>\$894,102</b>	<b>\$1,034,985</b>	<b>\$1,345,507</b>	<b>\$1,398,012</b>	<b>\$1,364,077</b>
<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	332,034	374,051	311,105	369,934	408,228
Supplies and Services	551,639	602,964	903,474	896,263	903,474
Interfund Charges	10,429	37,054	30,928	39,028	52,375
Capital Related	0	20,916	100,000	92,787	0
<b>Expenditures Total</b>	<b>\$894,102</b>	<b>\$1,034,985</b>	<b>\$1,345,507</b>	<b>\$1,398,012</b>	<b>\$1,364,077</b>
<b>STAFFING SUMMARY</b>					
Parking and Mobility Fund	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>PERFORMANCE MEASURE SUMMARY</b>					
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 Utilities

This program includes both the Public Building Utilities and the Public Lighting functions. The program funds the monthly water/sewer, gas, and electricity charges for all public buildings as well as the energy charges for all street lights and traffic signals. It also covers non-routine street light maintenance costs (e.g. cut underground wires, knock downs, etc.). The Street Light Program Manager is included in this function.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	7,833,642	8,154,430	8,941,541	8,865,269	9,043,086
<b>Expenditures Total</b>	<b>\$7,833,642</b>	<b>\$8,154,430</b>	<b>\$8,941,541</b>	<b>\$8,865,269</b>	<b>\$9,043,086</b>

# Public Works

**PROGRAM DETAIL**

**Public Utilities**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	123,633	7,264	125,630
Supplies and Services	523,010	49,288	31,308	30,372	37,056
Utilities	7,310,632	8,105,142	8,786,600	8,821,635	8,880,400
Capital Related	0	0	0	5,998	0
<b>Expenditures Total</b>	<b>\$7,833,642</b>	<b>\$8,154,430</b>	<b>\$8,941,541</b>	<b>\$8,865,269</b>	<b>\$9,043,086</b>

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

**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. A reorganization that was adjusted through the 2023 Spring Supplemental Appropriation process reduced this program by 3.0 FTE in the General Fund.

Performance measures for survey requests continue to be negatively affected by an unprecedented workload level and difficulty in recruiting and retaining staff.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,412,120	1,596,620	1,673,064	1,597,605	1,500,921
<b>Expenditures Total</b>	<b>\$1,412,120</b>	<b>\$1,596,620</b>	<b>\$1,673,064</b>	<b>\$1,597,605</b>	<b>\$1,500,921</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,328,942	1,560,257	1,610,795	1,447,013	1,433,072
Supplies and Services	40,260	26,525	49,825	37,970	49,825
Utilities	0	0	0	149	0
Interfund Charges	8,982	9,838	12,444	24,899	18,024
Capital Related	33,936	0	0	87,574	0
<b>Expenditures Total</b>	<b>\$1,412,120</b>	<b>\$1,596,620</b>	<b>\$1,673,064</b>	<b>\$1,597,605</b>	<b>\$1,500,921</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	14.00	15.00	15.00	12.00	12.00
<b>Staffing Total</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>12.00</b>	<b>12.00</b>



# Public Works

**PROGRAM DETAIL**

**Real Property Services**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Complete 80% of dispositions within 180 calendar days	100%	100%	80%	100%	80%
Complete 80% of Oil and Gas Leases within 75 business days	N/A	100%	80%	100%	80%
Complete 80% of survey requests within 30 days of initial request	60%	65%	80%	65%	80%

**Street Operations**

Street Operations provides two key functions: Street Maintenance and Street Sweeping. The Street Maintenance function provides for maintenance of all public streets, sidewalks, alleys, and municipal parking areas in the city; pavement repairs include patching, milling, and overlays; concrete infrastructure maintenance on streets, including curbs, gutters and sidewalks; installation of handicap ramps in compliance with the Americans with Disabilities Act; gravel surface and shoulder maintenance on rural roads; and routine maintenance including alley grading and pothole repair; 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.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	7,083	0	23,076	38,836	23,076
General Fund	7,037,754	5,951,515	8,357,056	6,209,173	8,492,840
<b>Expenditures Total</b>	<b>\$7,044,837</b>	<b>\$5,951,515</b>	<b>\$8,380,132</b>	<b>\$6,248,009</b>	<b>\$8,515,916</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	6,238,049	5,280,169	7,614,469	5,404,030	7,905,015
Allocated Expenses	-2,330,498	-2,250,597	-2,511,978	-2,562,931	-2,589,061
Supplies and Services	1,267,255	1,146,228	951,466	1,160,913	951,466
Utilities	4,126	3,940	4,600	4,583	4,800
Interfund Charges	1,797,220	1,755,067	2,321,575	2,110,655	2,243,696
Capital Related	68,685	16,708	0	130,759	0
<b>Expenditures Total</b>	<b>\$7,044,837</b>	<b>\$5,951,515</b>	<b>\$8,380,132</b>	<b>\$6,248,009</b>	<b>\$8,515,916</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	90.00	89.00	89.00	89.00	89.00
<b>Staffing Total</b>	<b>90.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>

# Public Works

**PROGRAM DETAIL**

**Street Operations**

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Investigate 90% of requests for concrete repairs and street rehabilitation within three days and respond to caller within four days	100%	100%	90%	97%	90%
Respond to and repair 90% of pothole requests within 24 hours	51%	100%	90%	100%	90%

**Traffic Operations**

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. This program is included within the Operations Division. In 2024, there is a transfer reflected of 1.0 FTE from the Building Division to correct a clerical error.

	2021 Actual	2022 Actual	2023 Original	2023 Projection	2024 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,205,928	2,653,489	3,114,744	2,464,338	3,461,312
<b>Expenditures Total</b>	<b>\$2,205,928</b>	<b>\$2,653,489</b>	<b>\$3,114,744</b>	<b>\$2,464,338</b>	<b>\$3,461,312</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,642,553	1,787,946	2,476,478	1,779,052	2,768,644
Supplies and Services	375,209	464,853	420,857	494,015	476,843
Interfund Charges	106,281	166,245	191,538	157,900	189,954
Capital Related	81,885	234,445	25,871	33,371	25,871
<b>Expenditures Total</b>	<b>\$2,205,928</b>	<b>\$2,653,489</b>	<b>\$3,114,744</b>	<b>\$2,464,338</b>	<b>\$3,461,312</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	24.00	29.00	29.00	29.00	30.00
<b>Staffing Total</b>	<b>24.00</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>	<b>30.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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	99%	97%	95%	98%	90%
Respond to reported traffic signal malfunctions within 30 minutes during regular business hours and within 60 minutes outside of business hours 95% of the time	98%	96%	95%	96%	95%



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City of Aurora, Colorado

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**2024 Operating and Capital  
Improvement Budget**

# CAPITAL IMPROVEMENT PROGRAM



# Capital Improvement Program

This section presents detailed information on the Capital Improvement Program (CIP) budget for the city and includes:

- An overview of the CIP;
- The five-year plan for the Capital Projects Fund;
- A summary of the CIP five-year budget plan for each fund;
- The Capital Improvement Program, excluding Aurora Water;
- The Aurora Water Capital Improvement Program; and
- A listing of budget adjustments to capital projects in all funds (Capital Program Amendments Detail).

Data for the years 2022 through 2028 are presented. The 2022 data represents carryforward appropriations reconciled to the city's Comprehensive Annual Financial Report. The 2023 data represent an estimate of how the 2023 budget will end the year. The 2024 figures represent the city's capital budget. All 2025 through 2028 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 2024 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, 2021-2028
  - 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.

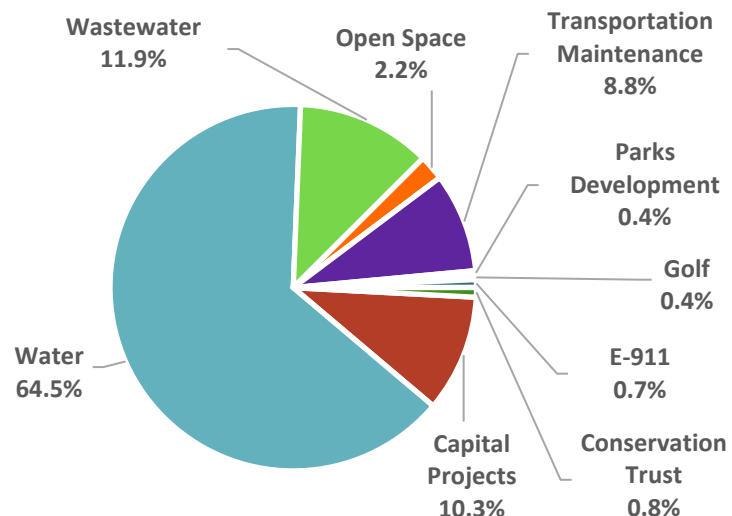
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from residents and staff. It also contains appropriations 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 2024 to 2028 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



## Capital Improvement Program - Overview

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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 CFP to create the new Transportation Maintenance Fund. The CPF accounts for 10.3 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 0.8 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 0.7 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 0.4 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 2.2 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 0.4 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 8.8 percent of the five-year CIP.

## Capital Improvement Program - Overview

- **Wastewater Fund.** The Wastewater Fund is an enterprise fund that provides for the systems and operations used in treating and disposing of wastewater from the sanitary sewer and storm drain systems in the city. Wastewater projects account for 11.9 percent of the five-year CIP.
- **Water Fund.** The Water Fund is an enterprise fund that provides for the acquisition of water and water rights as well as for the operation and maintenance of water plants, distribution systems and infrastructure. Water Fund projects are 64.5 percent of the five-year CIP.

## FINANCIAL OVERVIEW OF THE CAPITAL IMPROVEMENT PLAN

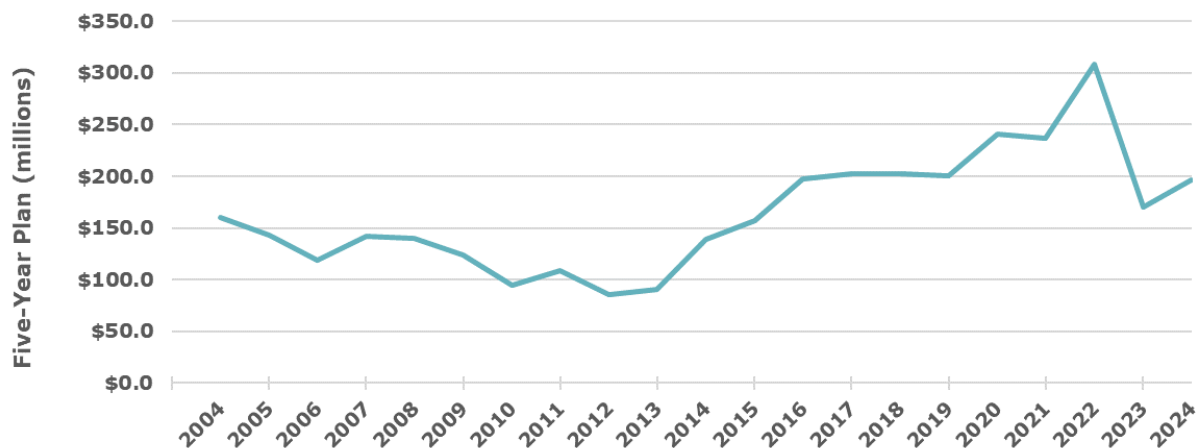
Annual capital appropriations from all the city funds are projected to reach \$363.1 million in 2023, while a grand total of \$1.9 billion in capital projects is projected or planned between 2024 and 2028. The plan for each fund and major changes are discussed in the following sections.

### Capital Projects Fund (CPF)

#### *History of the CPF*

The 2024-2028 five-year plan totals \$196.3 million. This is \$25.6 million higher than the \$170.7 million that was in the 2023-2027 five-year plan as shown in Chart 2. It is \$112.5 million lower than the CPF high point (2022) before the Transportation Maintenance Fund (TMF) projects were moved to the TMF. It is \$110.6 million higher than the low point of the fund back in 2012 following the Great Recession.

**Chart 2. CPF Five-Year Plan by Year**





### *2024 CPF Plan*

#### **Revenue**

For 2024, approximately 35.8 percent of CPF revenue is from the General Fund, lower than the historical average. 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. Starting in 2023, this transfer was split between the CPF and the new TMF. The TMF will receive between \$30.6 million and \$36.2 million of the transfer in the five-year plan.

In addition to the General Fund ordinance transfer, a \$6.0 million transfer from the Marijuana Tax Revenue Fund is included for transportation priority projects and road maintenance. A portion of the transfer was made available due to the 2022 debt payoff of the Hogan Parkway, which freed up \$2.4 million annually.

Capital Impact Fees are expected to be \$16.2 million throughout the five-year plan. This revenue stream has grown recently since Council approved an increase in the fees in 2019. This revenue can have one-time spikes, making them difficult to predict, thus the static projection.

Intergovernmental revenue and grants also flow into the CPF. In 2023, one-time revenues totaling \$41.4 million are being received for specific projects, including \$23.5 million in I-70/Picadilly-related revenue and \$17.9 million in various intergovernmental revenue. Offsetting one-time expenditure projects were also included for this revenue as detailed in the Other Capital Items of Significance section of this narrative. 2024 revenues include \$7.2 million in TIP grants. Intergovernmental revenue also includes the ongoing Adams County transportation sales tax.

Interest-related revenues have risen since rates of return have increased. Interest revenue over \$3.0 million is assumed throughout the five-year plan.

Other revenues include:

- \$798,300 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
- \$44,790 in cell tower revenue, an annual amount tied to a lease payment for a cell tower on Aurora property.

For 2024, CPF revenue is shown in Table 1.

## Capital Improvement Program - Overview

**Table 1. 2024 Capital Projects Fund Revenue**

Item	Amount
General Fund Transfer – Ordinance	\$ 48,236,900
General Fund Transfer – Ongoing Reduction	(640,900)
General Fund Transfer – Ongoing Road Maintenance Funds	2,000,000
General Fund Transfer - State Bill 260 Highway User Tax Funds	1,772,900
Marijuana Tax Revenue Fund Transfer	6,000,000
Less Transfer of Funds to Transportation Maintenance Fund	(30,645,700)
Capital Impact Fee Revenue	16,155,000
Federal Grants	7,190,000
Adams Co. Transportation Sales Tax	3,587,500
Interest Earnings	3,020,000
ERP Charges for Service	798,300
Street Occupancy Fee	400,000
Other Revenues	89,800
<b>Total Sources of Funds</b>	<b>\$ 57,963,700</b>

### Expenditures

Table 2 denotes significant 2023 projection changes by department.

**Table 2. 2023 Projection Changes By Department**

Department	2023 Original	2023 Projection	Total Change	Comment
Finance	\$ 702,400	\$ 702,400	\$ -	No Change
Fire	2,000,000	2,000,000	-	No Change
IT	426,000	426,000	-	No Change
Non-Dept	15,151,400	14,650,900	(500,600)	Less road maintenance debt payment
Planning	-	3,355,000	3,355,000	Spending of TIP grant funds
PROS	2,503,000	2,753,000	250,000	Smoky Hill Median project
Public Works	19,966,100	81,065,900	61,099,800	42.5 million in spring supp primarily for I-70/Picadilly project, \$18.6 million in subsequent adjustments primarily spending of TIP grants
<b>Total</b>	<b>\$40,748,900</b>	<b>\$104,953,200</b>	<b>\$64,204,300</b>	

## Capital Improvement Program - Overview

Table 3 shows the breakdown of 2024 CPF expenditures by department.

**Table 3. 2024 Capital Projects Fund Expenditures by Department**

Department	Amount
Finance	\$ 762,600
Fire	2,000,000
Information Technology	626,000
Non-Departmental	10,545,800
Parks, Recreation and Open Space	1,374,800
Public Works	40,429,300
<b>Total</b>	<b>\$ 55,738,400</b>

Even though the roadway maintenance projects in Public Works were moved to the TMF, they still have the largest budget in the fund. The \$40.4 million Public Works appropriation includes the Nine-Mile pedestrian bridge, the spending of multiple TIP grants (as detailed in the Other Capital Items of Significance section of this narrative), building repair projects, more variable transportation projects, traffic signal construction, and a traffic management system project. After Public Works, the next largest user of funds is Non-Departmental, with \$10.5 million in 2024 which includes \$5.3 million for Aerotropolis Regional Transportation Authority (ARTA) payments and \$3.0 million for the annual debt payment for a \$35 million transportation-related Certificate of Participation.

### ***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	\$ 115,800	\$ 203,500	\$ 319,300	Direct cost adjustment in accordance with city policy
Information Technology	-	1,000,000	1,000,000	Additional Infrastructure Funds
Non-Dept	(4,627,400)	252,000	(4,375,400)	One-time Colfax Bus Rapid Transit project out, partially offset with increase for ARTA IGA payments, additional Art In Public Places funding
PROS	(1,188,200)	60,000	(1,128,200)	Highline Canal adjustments, One-time fire station landscaping out
Public Works	(6,086,600)	35,885,000	27,273,400	One time traffic management and traffic signal projects out, amendments primarily associated with TIP grants and infrastructure master planning and implementation
<b>Total</b>	(\$11,786,300)	\$37,400,400	\$25,614,200	

**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 2023 to 2027 and the new five-year plan includes projects from 2024 to 2028, any adjustment in budget occurring *solely* due to the elimination of 2023 and the subsequent adding of 2028 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 increase of \$203,500 is included for direct cost adjustments in accordance with city policy;

## Capital Improvement Program - Overview

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- In Information Technology, a net increase of \$1.0 million is included for additional technology-related infrastructure needs;
- In Non-Departmental, \$252,000 was added for additional Art in Public Places funding;
- In Parks, Recreation and Open Space (PROS), \$60,000 associated with a Highline Canal Underpass Transportation Improvement Program (TIP) grant match was added, and
- In Public Works, a net increase of \$35.9 million is included as amendments, including:
  - \$10.3 million for spending various TIP grant/matches
  - \$4.0 million for Nine-Mile Ped Bridge
  - \$5.8 million for building repair master plan and implementation
  - \$5.1 million for public safety master plan and implementation
  - \$5.1 million for multimodal plan implementation
  - \$3.9 million for a Picadilly/39<sup>th</sup> Avenue project
  - \$2.0 million for an Animal Care Center upgrade/expansion
  - (\$0.3) million in remainder of projects, including moving funds from five-year plan to 2023.

### **Projects Related to Federal and other grants with local matches**

The city will receive a significant amount of federal funds for several projects in 2023 and 2024, as shown on Table 5. The 2023 and 2024 project total of \$28.3 million is based on \$5.6 million of local match. The project total is over five times the local match. Detail on each of these projects can be found in the Capital Program Amendments Detail section.

**Capital Improvement Program - Overview**

**Table 5. Projects with Federal / Grants and Local Matches**

Projects	Project Total	Federal/Other	Local match
<b>2023 Projects</b>			
Missing Sidewalks PH 2	\$ 6,640,000	\$ 5,312,000	\$1,328,000
Smith Road Multimodal Corridor Design	5,000,000	4,500,000	500,000
Multi Modal Transportation Master Plan	3,225,000	2,580,000	645,000
Missing Sidewalk PH1	2,213,000	2,213,000	-
Adv Traffic Signal TIP	795,800	795,800	-
I-70/NW Aurora TDM Grant	130,000	110,000	20,000
<b>Total 2023 Projects</b>	<b>\$18,003,800</b>	<b>\$15,510,800</b>	<b>\$2,493,000</b>
<b>2024 Projects</b>			
Peoria Bridge over Sand Creek - NEPA and Final Design	\$ 3,000,000	\$ 1,800,000	\$1,200,000
Alameda Bridge over I-225 - NEPA & Final Design	3,000,000	2,400,000	600,000
Gun Club Road - NEPA & Final Design	2,500,000	2,000,000	500,000
13th Avenue Multimodal Improvements	1,500,000	900,000	600,000
Adams County Safety Study	150,000	-	150,000
Colfax & HLC Underpass (in addition to budgeted \$740,000)	150,000	90,000	60,000
<b>Total 2024 Projects</b>	<b>\$10,300,000</b>	<b>\$ 7,190,000</b>	<b>\$3,110,000</b>
<b>Total Projects</b>	<b>\$28,303,800</b>	<b>\$22,700,800</b>	<b>\$5,603,000</b>

**OTHER FUNDS**

**Conservation Trust Fund**

The Conservation Trust Fund (CTF) has \$16.1 million in capital spending in the five-year plan. For 2024 and 2025, capital construction projects include Central Community Park and the final Moorhead Center annual construction debt payment. Other projects included in the 5-year plan are Plains Conservation Center site improvements, additional turf conversions, irrigation upgrades, and trail improvements. The detailed schedule for the CTF projects is presented in Appendix 2.

**Enhanced E-911 Fund**

The Enhanced E-911 Fund provides for the acquisition, deployment and maintenance of the equipment and communication systems related to 911 calls and the 800 MHz radio communication systems. During the period 2024-2028, \$13.1 million is projected to be spent. Included is the debt service payment for the radio system and subsequent radio replacement costs. Mobile data

## **Capital Improvement Program - Overview**

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computer and radio system infrastructure upgrades as well as console replacement are also included in the five-year plan.

### **Golf Courses Fund**

The Golf Courses Fund's five-year capital plan includes \$7.2 million for turf care equipment, golf cart fleet replacements, and facility repairs and upgrades.

### **Open Space Fund (OSF)**

The Open Space Fund (OSF) was created for the 2011 budget, combining the Arapahoe County Open Space Fund (ArCo Fund) and the Adams County (AdCo) projects previously held in the Designated Revenues Fund. Specific to Arapahoe County projects, Arapahoe County voters approved a quarter-percent sales and use tax on the 2003 ballot for acquisition, development, and maintenance of open space, parks, and trails in Arapahoe County. Funds spent on maintenance are limited to 20.0 percent of annual revenues. In Adams County, a similar AdCo tax is in place. There is no limit on the amount that can be spent on patrol and environmental education programs in either county. In 2020 and 2021, Adams and Arapahoe County voters reapproved the quarter-percent sales and use tax in perpetuity.

The OSF provides the city with a valuable opportunity to increase funding for parks and trail development. The five-year plan totals \$42.3 million. Significant capital projects in 2024 include Central Community Park, Plains Conservation Center Improvements, Highland Hollows Park, and Parks Small Projects. Significant capital projects in the out-years include Buckley Quincy Park, Dome Park, Sportspark Improvements, Ballfield Renovation, Parks Small Projects, and irrigation projects. The detailed schedule for the Open Space Fund projects is presented in the Appendix 2.

### **Parks Development Fund**

The Parks Development Fund (PDF) is projected to spend \$7.2 million over the five-year plan. Significant PDF projects include Dome Park, Centre Hills Park, Lowry Park, Kalispell Park, and Community Park Development. 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, \$166.5 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 76.4 percent of the city's five-year capital spending plan. Capital spending for Aurora Water amounts to \$1.45 billion for the 2024-2028 period.

In the Water Fund, major capital projects include: Wild Horse Reservoir (\$401.3 million preparation and initial construction), Improvements to Water Treatment Facilities (\$187.6 million), Transmission & Distribution (\$164.1 million) and Water Rights Acquisition (\$130.0 million).

In the Wastewater Fund, major capital projects include: Senac Creek Interceptor (\$45.7 million), Westerly Creek (\$26.3 million), and New Sewer Line Construction (\$26.0 million).

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

### **SPECIFIC PROJECTS IN THE CIP**

The projects in the Capital Improvement Program can be split into two distinct categories: routine and non-routine.

Routine capital projects are those projects that tend to have one or more of the following features:

- Consistent budgets each year;
- Budget not necessarily delineated into specific and distinct projects;
- No specific start and end dates; and
- Focus on repair and maintenance.

Routine projects make up the majority of capital spending. A subset of routine programs is the project management-related appropriations. Major routine projects will be identified in more detail below.

Non-routine projects include projects that are more distinct and have specific start and end dates. The budgets for these projects tend to be one-time in nature. Non-routine projects make up a relatively small portion of the total CIP. Significant additional operating costs can be associated with the completion of some non-routine projects. Major non-routine projects are detailed at the end of this section.

### **Major Routine Projects**

Routine projects make up a majority of the CIP. The bulk of the routine projects have to do with repair and replacement of City infrastructure. Several major routine categories include:

#### **Public Works Projects Related to Street 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**

All 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. The majority of the \$13.1 million budgeted in the E-911 five-year plan is the annual debt-service payment associated with the 800 MHz communication project, accounting for \$6.2 million of the total.

**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 \$32.9 million of spending is budgeted from 2024 through 2028, including security projects and previously discussed 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 included in the 2024 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	2024 Amount	Description
Finance	CPF	Direct Costs Financial Services	\$215,600	Funding for operating expenses to provide financial and budget oversight for the city's CPF
Finance	CPF	Direct Costs Purchasing Services	\$547,000	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	\$1,810,600	Funding for operating expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	\$187,400	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.

### **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 2024-2028 five-year plan, the AIPP transfer will be approximately \$2.4 million.

## Capital Projects Fund Five-Year Plan

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	Total 2024 - 2028
<b>Beginning Funds Available</b>	\$ 96,255,148	\$ 97,978,813	\$ 100,204,105	\$ 121,476,309	\$ 140,141,561	\$ 164,944,895	N/A
<b>SOURCES OF FUNDS</b>							
<b>Transfers In</b>							
<b>General Fund Ordinance</b>	\$ 53,359,291	\$ 48,236,850	\$ 51,796,696	\$ 54,848,621	\$ 56,970,312	\$ 58,329,383	\$ 270,181,862
Non-Ordinance Transfers	5,084,100	(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	1,273,901	1,772,867	2,269,331	2,799,610	3,299,610	3,799,610	13,941,028
<b>Total Transfer from General Fund</b>	\$ 61,717,292	\$ 51,368,817	\$ 55,425,127	\$ 59,007,331	\$ 61,629,022	\$ 63,488,093	\$ 290,918,390
Marijuana Tax Revenue Fund	3,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Marijuana Fund Specifically for Road Maintenance	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	22,000,000
Move \$ to Transportation Maintenance Fund	(28,859,956)	(30,645,684)	(31,289,713)	(33,819,992)	(34,496,392)	(36,221,212)	(166,472,993)
<b>Total Transfers In</b>	\$ 40,857,336	\$ 26,723,133	\$ 30,135,414	\$ 31,187,339	\$ 33,132,630	\$ 33,266,881	\$ 154,445,397
<b>Intergovernmental Revenues / Grants / Other</b>							
Adams County Transportation Sales Tax	\$ 3,500,000	3,587,500	\$ 3,687,188	3,779,367	\$ 3,873,851	3,970,698	\$ 18,898,604
Federal Funds, various	15,510,800	7,190,000	-	-	-	-	7,190,000
E-470/Jewell Signal Agreement	1,400,000	-	-	-	-	-	-
ARTA BMUT/CIF	1,000,000	-	-	-	-	-	-
ARTA Revenues (Spring Supp)	20,000,000	-	-	-	-	-	-
Faster Revs (Spring Supp)	3,500,000	-	-	-	-	-	-
<b>Total Intergovernmental / Grants / Other</b>	\$ 44,910,800	\$ 10,777,500	\$ 3,687,188	\$ 3,779,367	\$ 3,873,851	\$ 3,970,698	\$ 26,088,604
<b>Total Interest</b>	\$ 3,000,000	\$ 3,020,000	\$ 3,040,000	\$ 3,060,000	\$ 3,080,000	\$ 3,100,000	15,300,000
<b>Charges for Service / Licenses &amp; Permits</b>							
Street Occupancy Fee	\$ 1,200,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
ERP Charges for Service	463,971	798,297	215,914	214,683	215,000	215,000	1,658,894
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
Capital Impact Fee Revenue	16,155,000	16,155,000	16,155,000	16,155,000	16,155,000	16,155,000	80,775,000
<b>Total Other Revenues</b>	\$ 17,908,761	\$ 17,443,087	\$ 16,860,704	\$ 16,859,473	\$ 16,859,790	\$ 16,859,790	\$ 84,882,844
<b>TOTAL SOURCES OF FUNDS</b>	\$ 106,676,897	\$ 57,963,720	\$ 53,723,306	\$ 54,886,179	\$ 56,946,271	\$ 57,197,369	\$ 280,716,845

## Capital Projects Fund Five-Year Plan

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	Total 2024 - 2028
<b>USES OF FUNDS</b>							
Finance	\$ 702,445	\$ 762,591	\$ 785,469	\$ 809,033	\$ 833,304	\$ 858,303	\$ 4,048,700
Fire	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Information Technology	426,000	626,000	626,000	626,000	626,000	626,000	3,130,000
Non-Departmental	14,650,864	10,545,794	12,888,090	10,456,173	10,549,934	10,634,291	55,074,282
Parks & Open Space	2,752,974	1,374,790	1,314,790	1,314,790	1,314,790	1,314,790	6,633,950
Planning and Development Services	3,355,000	-	-	-	-	-	-
Public Works	81,065,949	40,429,253	14,836,753	21,014,931	16,818,909	24,351,313	117,451,159
<b>TOTAL USES OF FUNDS</b>	<b>\$ 104,953,232</b>	<b>\$ 55,738,428</b>	<b>\$ 32,451,102</b>	<b>\$ 36,220,927</b>	<b>\$ 32,142,937</b>	<b>\$ 39,784,697</b>	<b>\$ 196,338,091</b>
<b>Net Sources Less Uses</b>	<b>\$ 1,723,665</b>	<b>\$ 2,225,292</b>	<b>\$ 21,272,204</b>	<b>\$ 18,665,252</b>	<b>\$ 24,803,334</b>	<b>\$ 17,412,672</b>	<b>\$ 84,378,754</b>
<b>Funds Available for Future Projects</b>	<b>\$ 97,978,813</b>	<b>\$ 100,204,105</b>	<b>\$ 121,476,309</b>	<b>\$ 140,141,561</b>	<b>\$ 164,944,895</b>	<b>\$ 182,357,567</b>	
<b>Funds Available Breakdown</b>							
Committed for DIA Noise, Other	\$ 892,843	\$ 892,843	\$ 892,843	\$ 892,843	\$ 892,843	\$ 892,843	
Committed for Green Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Committed for Traffic Signal revenue received, but not built	676,085	676,085	676,085	676,085	676,085	676,085	
Committed for PW IGAs	1,447,500	1,447,500	1,447,500	1,447,500	1,447,500	1,447,500	
Committed for Evidence Storage	-	-	2,700,000	2,700,000	2,700,000	2,700,000	
Committed for Fence Replacement	503,808	503,808	503,808	503,808	503,808	503,808	
Committed for Local Matches	6,597,000	5,427,000	8,187,000	8,807,000	16,897,000	16,897,000	
Committed for Inflation Expense	-	-	-	-	-	-	
Committed for ERP	1,454,193	2,252,490	2,468,404	2,683,087	2,898,087	3,113,087	
Committed for Future Spending	14,386,000	1,762,000	137,000	746,000	23,500	-	
Committed for NW Aurora TIP							
Restricted for Capital Impact Fees	71,006,360	86,227,360	103,448,360	120,669,360	137,890,360	155,111,360	
<b>Assigned for 5-Year Capital Needs</b>	<b>\$ 15,024</b>	<b>\$ 15,019</b>	<b>\$ 15,309</b>	<b>\$ 15,878</b>	<b>\$ 15,712</b>	<b>\$ 15,884</b>	

## 2024 - 2028 Capital Improvement Program Summary by Fund

Fund	2023		Five-Year Plan					Total Cost 2024 - 2028
	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
Capital Projects Fund	163,582,711	104,953,232	55,738,428	32,451,102	36,220,927	32,142,937	39,784,697	196,338,091
Conservation Trust Fund	7,710,734	4,365,000	4,782,500	4,065,000	2,830,000	2,770,000	1,625,000	16,072,500
Enhanced E-911 Fund	1,749,159	4,995,000	3,273,500	2,371,830	1,500,000	1,500,000	4,500,000	13,145,330
Gifts & Grants Fund	4,930,683	0	0	0	0	0	0	0
Golf Courses Fund	505,344	575,000	800,000	800,000	1,370,000	2,100,000	2,110,000	7,180,000
Open Space Fund	15,517,168	8,335,148	10,075,000	8,810,000	8,145,000	8,710,000	6,595,000	42,335,000
Parks Development Fund	4,272,082	5,098,824	2,041,902	1,458,660	56,486	4,000,000	0	7,557,048
Transportation Maintenance Fund	0	63,859,956	30,645,684	31,289,713	33,819,992	34,496,392	36,221,210	166,472,991
Wastewater Fund	84,095,540	45,724,738	75,139,690	45,382,650	34,645,116	26,833,973	43,728,203	225,729,632
Water Fund	175,274,630	125,173,953	247,940,057	225,547,623	301,427,610	243,087,650	206,176,458	1,224,179,398
<b>Total Capital Improvement Program</b>	<b>\$457,638,051</b>	<b>\$363,080,851</b>	<b>\$430,436,761</b>	<b>\$352,176,578</b>	<b>\$420,015,131</b>	<b>\$355,640,952</b>	<b>\$340,740,568</b>	<b>\$1,899,009,990</b>

## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2023		Five-Year Plan					Total Cost 2024 - 2028	
	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b>Capital Projects Fund</b>									
<i>Finance</i>									
34017	Direct Costs Financial Services	0	201,153	215,587	222,055	228,717	235,579	242,646	1,144,584
34026	Remodel for Check 21 Systems	18,615	0	0	0	0	0	0	0
34501	Direct Costs-Purchasing Svcs	0	501,292	547,004	563,414	580,316	597,725	615,657	2,904,116
34702	Financial Systems (Accounting, T&L, and Budget)	64,706	0	0	0	0	0	0	0
<b>Total Finance</b>		<b>\$83,321</b>	<b>\$702,445</b>	<b>\$762,591</b>	<b>\$785,469</b>	<b>\$809,033</b>	<b>\$833,304</b>	<b>\$858,303</b>	<b>\$4,048,700</b>
<i>Fire</i>									
58085	Fire Station Debt Service	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
58732	Fire Station Remodels	6,613	0	0	0	0	0	0	0
58738	Cross Creek Fire Station	71,379	0	0	0	0	0	0	0
<b>Total Fire</b>		<b>\$77,992</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$10,000,000</b>
<i>Information Technology</i>									
37714	Systems and Network Replacement	234,323	326,000	326,000	326,000	326,000	326,000	326,000	1,630,000
37721	Technology Infrastructure Expansion	228,347	100,000	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	79,552	0	0	0	0	0	0	0
37758	Enterprise Resource Planning System Replacement	5,741,910	0	0	0	0	0	0	0
<b>Total Information Technology</b>		<b>\$6,313,596</b>	<b>\$426,000</b>	<b>\$626,000</b>	<b>\$626,000</b>	<b>\$626,000</b>	<b>\$626,000</b>	<b>\$626,000</b>	<b>\$3,130,000</b>
<i>Non-Departmental</i>									
(New)	SEAM Fleet Bay and Fueling Cost Share	0	0	0	2,500,000	0	0	0	2,500,000

## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2023		Five-Year Plan					Total Cost 2024 - 2028	
	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b><u>Capital Projects Fund</u></b>									
<i>Non-Departmental</i>									
25082	Art in Public Places (Transfer to Cultural Fund)	0	712,976	517,894	418,453	448,522	445,989	530,346	2,361,204
25194	Colfax Improvements	432,934	0	0	0	0	0	0	0
25210	HW 30 Landfill Remediation	188,350	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
25407	ARTA Payment	0	3,338,438	5,277,900	5,219,637	5,257,651	5,353,945	5,353,945	26,463,078
25720	DIA Noise Mitigation	76,640	0	0	0	0	0	0	0
25740	DIA Court Approved Noise Plan	968,490	0	0	0	0	0	0	0
25748	TOD Development Support	1,800,000	0	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	0	0	0	0	0	0	0
25752	Colfax Bus Rapid Transit	8,000,000	6,000,000	0	0	0	0	0	0
25753	Greenhouse Set-Aside Funds	0	350,000	0	0	0	0	0	0
25754	Transportation Maintenance COP Payment	3,128	2,499,450	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
<b>Total Non-Departmental</b>		<b>\$11,654,398</b>	<b>\$14,650,864</b>	<b>\$10,545,794</b>	<b>\$12,888,090</b>	<b>\$10,456,173</b>	<b>\$10,549,934</b>	<b>\$10,634,291</b>	<b>\$55,074,282</b>
<i>Parks, Recreation &amp; Open Space</i>									
61842	Infrastructure Trails-CPF	5,898	60,000	0	0	0	0	0	0
61969	Median Maintenance	195,492	44,790	44,790	44,790	44,790	44,790	44,790	223,950
62023	Fire Stations Xeric Landscape - CPF	0	408,184	20,000	20,000	20,000	20,000	20,000	100,000
62027	HL Canal Underpass TIP match - CPF	0	740,000	60,000	0	0	0	0	60,000
62700	SE Parking Lot and Trails-CPF	1,558,046	0	0	0	0	0	0	0
62807	DeLaney Farm Site Improvements-CPF	6,080	0	0	0	0	0	0	0

## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2023		Five-Year Plan					Total Cost 2024 - 2028	
	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b>Capital Projects Fund</b>									
<i>Parks, Recreation &amp; Open Space</i>									
62846	Median Development-CPF	2,455,167	1,500,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
62855	Tollgate Ext IGA M21086 TIP	18,917	0	0	0	0	0	0	0
62856	Tollgate Ext IGA M21199 TIP	13,950	0	0	0	0	0	0	0
62892	Inclusive Adult Playground Equipment	1,531	0	0	0	0	0	0	0
62919	Iliff Garage Roundabout Landscape-CPF	70,162	0	0	0	0	0	0	0
62975	AMC Landscaping	8,589	0	0	0	0	0	0	0
62980	HLC Tip Match-CPF	1,373,711	0	0	0	0	0	0	0
62982	DRCOG Subregional TIP Grant	4,126,250	0	0	0	0	0	0	0
63740	Plains Conservation Ctr Improve- CPF	67,071	0	0	0	0	0	0	0
63743	Sand Creek Park Shelter-CPF	16,000	0	0	0	0	0	0	0
<b>Total Parks, Recreation &amp; Open Space</b>		<b>\$9,916,864</b>	<b>\$2,752,974</b>	<b>\$1,374,790</b>	<b>\$1,314,790</b>	<b>\$1,314,790</b>	<b>\$1,314,790</b>	<b>\$1,314,790</b>	<b>\$6,633,950</b>
<i>Planning &amp; Development Services</i>									
(New)	I-70/NW Aurora TDM Grant	0	130,000	0	0	0	0	0	0
67436	13th Ave Corr Study	32,866	0	0	0	0	0	0	0
67443	Fletcher Plaza Project	88,542	0	0	0	0	0	0	0
67447	Multi Modal Transportation Master Plan	0	3,225,000	0	0	0	0	0	0
67703	1400 Dallas Street Improvement	173,709	0	0	0	0	0	0	0
67704	Colfax Corridor Streetscapes Improvements	51,038	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	0	0	0	0	0	0	0



## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2023		Five-Year Plan					Total Cost 2024 - 2028
	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Capital Projects Fund</u></b>								
<i>Planning &amp; Development Services</i>								
<b>Total Planning &amp; Development Services</b>	<b>\$1,003,826</b>	<b>\$3,355,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Public Works</i>								
(New) 13th Avenue Multimodal Final Design	0	0	1,500,000	0	0	0	0	1,500,000
(New) Adams County Safety Study	0	0	150,000	0	0	0	0	150,000
(New) Advanced Traffic Signal Controllers	0	795,800	0	0	0	0	0	0
(New) Alameda Bridge Over I-225 - NEPA and Final Design	0	0	3,000,000	0	0	0	0	3,000,000
(New) Animal Shelter Update/Expansion	0	0	2,000,000	0	0	0	0	2,000,000
(New) Building Improvement Master Plan / Implementation	0	0	1,300,000	0	0	1,000,000	3,475,000	5,775,000
(New) Central Library Room Upgrade	0	0	250,000	0	0	0	0	250,000
(New) Colfax and HLC Underpass	0	0	150,000	0	0	0	0	150,000
(New) Fleet Expansion at SEAM	0	0	0	0	1,000,000	0	0	1,000,000
(New) Gun Club Road - NEPA and Final Design	0	0	2,500,000	0	0	0	0	2,500,000
(New) Infill Development	0	0	0	0	500,000	0	0	500,000
(New) Multimodal Implementation	0	0	600,000	0	0	1,000,000	3,475,000	5,075,000
(New) Nine Mile Ped Bridge	0	0	4,000,000	0	0	0	0	4,000,000
(New) Peoria Bridge over Sand Creek NEPA/Final Design	0	0	3,000,000	0	0	0	0	3,000,000
(New) Public Safety Master Plan / Implementation	0	700,000	600,000	0	0	1,000,000	3,475,000	5,075,000
(New) Traffic Signal Retiming	0	0	0	0	1,000,000	0	0	1,000,000

## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2023		Five-Year Plan					Total Cost 2024 - 2028	
	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b><u>Capital Projects Fund</u></b>									
<i>Public Works</i>									
49600	Conservatory Metro District	841	0	0	0	0	0	0	
49656	Chase Drain Rebate Program	0	300,000	0	0	0	0	0	
49657	Missing Sidewalks PH1 TIP	0	2,213,000	0	0	0	0	0	
49658	Missing Sidewalks PH 2 TIP	0	6,640,000	0	0	0	0	0	
49659	Smith Road Multimodal Corridor Design	0	5,000,000	0	0	0	0	0	
49660	Traffic Management System	0	2,500,000	1,000,000	0	1,000,000	0	2,000,000	
49663	Advanced Traffic Signal System	460,000	0	0	0	0	0	0	
49664	Picadilly Road Agreements	7,628,000	0	3,900,000	0	0	0	3,900,000	
49665	Quincy Lane Addition SARIA	1,800,000	0	0	0	0	0	0	
49666	I70 Picadilly FASTER Grant	5,000,000	3,500,000	0	0	0	0	0	
49667	I70 Picadilly BUILD Grant	31,250,000	0	0	0	0	0	0	
49670	Jewell Avenue / E-470 Trail Connection Design	350,000	- 350,000	0	0	0	0	0	
49673	25th Ave Ped Imp CMPI	61,274	0	0	0	0	0	0	
49674	Montview Redesign IGA	260,492	300,000	0	0	0	0	0	
49675	Nine Mile Bridge TIP	217,660	0	0	0	0	0	0	
49676	Chambers Sand Crk Bridge Rehab	928,628	0	0	0	0	0	0	
49677	Aurora Parkway SARIA	493,196	0	0	0	0	0	0	
49678	I-70 / Picadilly 30 Percent Design	7,162,108	38,700,000	0	0	0	0	0	
49680	HSIP Grant 19/20	2,816,783	0	0	0	0	0	0	
49681	Imboden Road	3,010,437	0	0	0	0	0	0	
49682	Picadilly -Smith to 26th Agreement	850,000	0	0	0	0	0	0	
49684	Security Enhancements	1,499,099	500,000	1,220,000	500,000	500,000	500,000	500,000	
				1,220,000	500,000	500,000	500,000	500,000	3,220,000

## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2023		Five-Year Plan					Total Cost 2024 - 2028	
	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b><u>Capital Projects Fund</u></b>									
<i>Public Works</i>									
49685	Police Training Facility Demolition	1,840	0	0	0	0	0	0	
49686	Jewell Avenue Ped Crossing	290,600	0	0	0	0	0	0	
49687	Gun Club Priority Proj SARIA	3,487,844	0	0	0	0	0	0	
49688	Gartrell Priority Proj SARIA	526,754	0	0	0	0	0	0	
49690	CCTV Expansion Grant	115,937	0	0	0	0	0	0	
49691	Signal System Upgrade Grant	475,752	0	0	0	0	0	0	
49693	ADA Accommodation Equity and Access	1,923,498	0	0	1,000,000	0	0	1,000,000	
49695	NW Aurora Mobility and Access Implementation	37,557	0	0	0	0	0	0	
49696	E-470 Loan Repayment	23,800	235,000	235,000	235,000	235,000	235,000	1,175,000	
49699	Transportation Priority Projects	14,415,024	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000	
49702	Miscellaneous Street Improvements	3,713,102	2,300,522	2,100,000	1,480,000	1,480,000	1,480,000	8,020,000	
49710	Traffic Signal Construction	2,140,227	5,750,000	1,450,000	1,850,000	1,850,000	1,850,000	8,850,000	
49712	Street Asphalt Overlay Program	5,860,719	0	0	0	0	0	0	
49713	Concrete Repair Program	933,882	0	0	0	0	0	0	
49721	Street Reconstruction	199,648	0	0	0	0	0	0	
49743	Transportation Improvement Program	6,368,825	920,000	0	0	0	0	0	
49753	Northwest Aurora Alley Paving Program	500,001	525,000	551,250	578,810	607,750	638,138	670,045	3,045,993
49779	Direct Costs - Design and Engineering CPF	0	1,713,884	1,810,586	1,864,904	1,920,851	1,978,477	2,037,831	9,612,649
49786	Traffic Signal Component Replacement	3,316,382	946,000	580,000	590,000	900,000	610,000	620,000	3,300,000

## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

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	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b>Capital Projects Fund</b>									
<i>Public Works</i>									
49793	Street Maintenance - Asphalt Overlay In House	2,664,637	0	0	0	0	0	0	
49794	Street Maintenance - Chip Seal/Crack Seal	170,333	0	0	0	0	0	0	
49821	Bridge Maintenance	1,523,441	800,000	800,000	50,000	1,050,000	50,000	50,000	2,000,000
49872	Direct Costs - Building Repair CPF	5	176,418	187,397	193,019	198,810	204,774	210,917	994,917
49875	Building Repair Projects - CPF	9,980,931	3,542,520	3,537,520	3,997,520	3,417,520	3,417,520	3,417,520	17,787,600
49889	I225 Light Rail-Reimburse	70,522	- 70,522	0	0	0	0	0	0
49937	Bicycle Aurora Phase 1 Funding	815,096	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
49940	Buckley AFB Accel-Decel Lanes	686,989	0	0	0	0	0	0	0
49946	Streets Condition Testing	0	30,000	120,000	30,000	30,000	30,000	30,000	240,000
49955	Police District 2 Debt Service	778,344	825,000	825,000	825,000	825,000	825,000	825,000	4,125,000
49957	Single Point of Entry Remodel	465,795	0	0	0	0	0	0	0
49961	Quincy / Gun Club Intersection TIP	219,354	0	0	0	0	0	0	0
49964	Multimodal Connections - TOD first/last mile	1,020,508	200,000	250,000	200,000	700,000	200,000	200,000	1,550,000
49970	Quincy Widening	497,714	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	111,144	0	0	0	0	0	0	0
49983	Traffic Calming Improvements	3,957,245	573,327	642,500	642,500	500,000	0	0	1,785,000
49992	Picadilly I-70 Interchange	87	0	0	0	0	0	0	0
49993	Roadway Safety Improvements	1,028,763	0	370,000	0	500,000	0	0	870,000
49994	Harvest Extension: Alexander to Orchard	1,339,076	0	0	0	0	0	0	0

## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

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	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b><u>Capital Projects Fund</u></b>									
<i>Public Works</i>									
49995	Westerly Creek	1,072,390	0	0	0	0	0	0	
49997	Road Maintenance IGA	384	0	0	0	0	0	0	
<b>Total Public Works</b>		<b>\$134,532,714</b>	<b>\$81,065,949</b>	<b>\$40,429,253</b>	<b>\$14,836,753</b>	<b>\$21,014,931</b>	<b>\$16,818,909</b>	<b>\$24,351,313</b>	<b>\$117,451,159</b>
<b>Total Capital Projects Fund</b>		<b>\$163,582,711</b>	<b>\$104,953,232</b>	<b>\$55,738,428</b>	<b>\$32,451,102</b>	<b>\$36,220,927</b>	<b>\$32,142,937</b>	<b>\$39,784,697</b>	<b>\$196,338,091</b>
<b><u>Conservation Trust Fund</u></b>									
<i>Parks, Recreation &amp; Open Space</i>									
(New)	Infrastructure Recreation-CTF	1,109,038	1,790,000	140,000	140,000	140,000	120,000	120,000	660,000
(New)	Systemwide Planning - CTF	10,000	500,000	0	0	0	0	0	0
61703	Infrastructure Parks-CTF	1,741,359	1,410,000	1,537,500	1,925,000	1,660,000	1,635,000	1,080,000	7,837,500
61794	Infrastructure Trails-CTF	344,980	0	225,000	0	0	0	0	225,000
61847	Infrastructure Open Space-CTF	257,260	65,000	20,000	70,000	20,000	115,000	25,000	250,000
61886	Construction Open Space-CTF	3,020,492	50,000	410,000	780,000	710,000	500,000	100,000	2,500,000
61887	Construction Parks-CTF	1,167,605	550,000	2,450,000	1,150,000	300,000	400,000	300,000	4,600,000
63754	Aur Res Infrastructure-CTF	60,000	0	0	0	0	0	0	0
<b>Total Parks, Recreation &amp; Open Space</b>		<b>\$7,710,734</b>	<b>\$4,365,000</b>	<b>\$4,782,500</b>	<b>\$4,065,000</b>	<b>\$2,830,000</b>	<b>\$2,770,000</b>	<b>\$1,625,000</b>	<b>\$16,072,500</b>
<b>Total Conservation Trust Fund</b>		<b>\$7,710,734</b>	<b>\$4,365,000</b>	<b>\$4,782,500</b>	<b>\$4,065,000</b>	<b>\$2,830,000</b>	<b>\$2,770,000</b>	<b>\$1,625,000</b>	<b>\$16,072,500</b>
<b><u>Enhanced E-911 Fund</u></b>									
<i>Information Technology</i>									
(New)	800 MHz Portable and Mobile Replacement	0	0	200,000	1,500,000	1,500,000	1,500,000	1,500,000	6,200,000
(New)	Aurora911 Console Replacement	0	0	0	0	0	0	3,000,000	3,000,000
(New)	E-911 Call Management System	0	0	1,257,000	0	0	0	0	1,257,000

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	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b><u>Enhanced E-911 Fund</u></b>									
<i>Information Technology</i>									
37729	800 MHz Radio System Upgrade	49,833	1,813,750	1,816,500	0	0	0	0	1,816,500
37733	MDC Infrastructure Replacement	123,674	1,406,250	0	871,830	0	0	0	871,830
37742	Uninterruptible Power System Replacement	930,736	0	0	0	0	0	0	0
37747	Radio System Infrastructure Upgrade	47,397	1,775,000	0	0	0	0	0	0
37748	Public Safety Fiber	96,250	0	0	0	0	0	0	0
37755	PS Communications Console Replacement	1,269	0	0	0	0	0	0	0
37760	911 Systems Cybersecurity Prog	500,000	0	0	0	0	0	0	0
<b>Total Information Technology</b>		<b>\$1,749,159</b>	<b>\$4,995,000</b>	<b>\$3,273,500</b>	<b>\$2,371,830</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$4,500,000</b>	<b>\$13,145,330</b>
<b>Total Enhanced E-911 Fund</b>		<b>\$1,749,159</b>	<b>\$4,995,000</b>	<b>\$3,273,500</b>	<b>\$2,371,830</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$4,500,000</b>	<b>\$13,145,330</b>
<b><u>Gifts &amp; Grants Fund</u></b>									
<i>Parks, Recreation &amp; Open Space</i>									
61710	Cherry Creek Bike Path-Grant	2,584	0	0	0	0	0	0	0
62014	Fulton Park ArCo Grant	500,000	0	0	0	0	0	0	0
62015	HLC/Laredo ArCo Grant	180,000	0	0	0	0	0	0	0
62016	Peoria Hills ArCo Grant	350,000	0	0	0	0	0	0	0
62017	HLC Const AdCo Grant	500,000	0	0	0	0	0	0	0
62038	HLC Const 2022 Grant-AdCo	1,600,000	0	0	0	0	0	0	0
62039	Sand Creek Trail Grant-AdCo	261,170	0	0	0	0	0	0	0
62859	Tollgate Trail ArCo Grant	94,696	0	0	0	0	0	0	0
62890	Sand Creek Park GOCO Inspire Grant	381	0	0	0	0	0	0	0

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<b><u>Gifts &amp; Grants Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
62908	High Line Canal at Interstate 70-AdCo	146,888	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
<b>Total Parks, Recreation &amp; Open Space</b>		<b>\$4,929,328</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Planning &amp; Development Services</i>								
67416	Brownfields RLF	1,355	0	0	0	0	0	0
<b>Total Planning &amp; Development Services</b>		<b>\$1,355</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Gifts &amp; Grants Fund</b>		<b>\$4,930,683</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Golf Courses Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
61606	Golf-Infra CTF Support	245,571	275,000	250,000	700,000	830,000	1,300,000	1,510,000
63733	Golf Infrastructure Capital Projects	259,773	300,000	550,000	100,000	540,000	800,000	600,000
<b>Total Parks, Recreation &amp; Open Space</b>		<b>\$505,344</b>	<b>\$575,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$1,370,000</b>	<b>\$2,100,000</b>	<b>\$2,110,000</b>
<b>Total Golf Courses Fund</b>		<b>\$505,344</b>	<b>\$575,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$1,370,000</b>	<b>\$2,100,000</b>	<b>\$2,110,000</b>
<b><u>Open Space Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
(New)	Infrastructure Recreation-AdCo	1,727	650,148	0	0	0	0	0
(New)	Infrastructure Trails-AdCo	6,008	0	25,000	0	25,000	0	0
(New)	Parks Parking Lot Paving ArCo	0	0	1,000,000	1,000,000	1,000,000	500,000	500,000
(New)	Systemwide Planning - Open Space	140,000	1,000,000	500,000	500,000	0	0	0

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<b><u>Open Space Fund</u></b>									
<i>Parks, Recreation &amp; Open Space</i>									
61835	Infrastructure Trails-ArCo	888,297	0	250,000	750,000	550,000	300,000	0	1,850,000
61892	Construction Open Space-ArCo	4,392,456	1,550,000	1,300,000	1,700,000	1,250,000	500,000	100,000	4,850,000
61902	Construction Parks-ArCo	7,112,863	3,650,000	5,350,000	800,000	2,450,000	3,500,000	4,000,000	16,100,000
61903	Infrastructure Parks-ArCo	1,731,733	620,000	970,000	3,400,000	2,090,000	1,615,000	1,445,000	9,520,000
61906	Infrastructure Open Space-ArCo	346,721	140,000	80,000	270,000	100,000	1,225,000	100,000	1,775,000
62744	Construction Open Space-AdCo	669,222	400,000	400,000	200,000	100,000	50,000	0	750,000
62745	Infrastructure Open Space-AdCo	135,000	15,000	20,000	50,000	0	210,000	20,000	300,000
62771	Construction Parks-AdCo	0	300,000	0	0	200,000	300,000	0	500,000
62800	Infrastructure Parks-AdCo	93,141	10,000	180,000	140,000	380,000	510,000	430,000	1,640,000
<b>Total Parks, Recreation &amp; Open Space</b>		<b>\$15,517,168</b>	<b>\$8,335,148</b>	<b>\$10,075,000</b>	<b>\$8,810,000</b>	<b>\$8,145,000</b>	<b>\$8,710,000</b>	<b>\$6,595,000</b>	<b>\$42,335,000</b>
<b>Total Open Space Fund</b>		<b>\$15,517,168</b>	<b>\$8,335,148</b>	<b>\$10,075,000</b>	<b>\$8,810,000</b>	<b>\$8,145,000</b>	<b>\$8,710,000</b>	<b>\$6,595,000</b>	<b>\$42,335,000</b>
<b><u>Parks Development Fund</u></b>									
<i>Parks, Recreation &amp; Open Space</i>									
(New)	Community Parks Development	0	0	0	0	0	4,000,000	0	4,000,000
(New)	Infrastructure Parks-PDF	0	316,595	0	0	0	0	0	0
(New)	Systemwide Planning - PDF	650,393	0	0	0	0	0	0	0
61894	Construction Parks-PDF	3,621,689	4,432,229	2,041,902	1,458,660	56,486	0	0	3,557,048
62037	Westerly Creek Tr Improvements - PDF	0	350,000	0	0	0	0	0	0
<b>Total Parks, Recreation &amp; Open Space</b>		<b>\$4,272,082</b>	<b>\$5,098,824</b>	<b>\$2,041,902</b>	<b>\$1,458,660</b>	<b>\$56,486</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$7,557,048</b>
<b>Total Parks Development Fund</b>		<b>\$4,272,082</b>	<b>\$5,098,824</b>	<b>\$2,041,902</b>	<b>\$1,458,660</b>	<b>\$56,486</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$7,557,048</b>



## 2024 - 2028 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2023		Five-Year Plan					Total Cost 2024 - 2028	
	Carryforward Appropriation <sup>1</sup>	Projected Budget <sup>2</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b><u>Transportation Maintenance Fund</u></b>									
<i>Public Works</i>									
48001	Concrete Repair Program - TMF	0	6,074,000	2,224,000	2,224,000	2,224,000	2,268,480	2,381,904	11,322,384
48002	Street Maintenance and Reconstruction -TMF	0	55,818,402	27,502,867	28,119,331	30,649,610	31,262,602	32,825,730	150,360,140
48004	Street Maintenance - Asphalt Overlay In House TMF	0	1,967,554	918,817	946,382	946,382	965,310	1,013,576	4,790,467
<b>Total Public Works</b>		<b>\$0</b>	<b>\$63,859,956</b>	<b>\$30,645,684</b>	<b>\$31,289,713</b>	<b>\$33,819,992</b>	<b>\$34,496,392</b>	<b>\$36,221,210</b>	<b>\$166,472,991</b>
<b>Total Transportation Maintenance Fund</b>		<b>\$0</b>	<b>\$63,859,956</b>	<b>\$30,645,684</b>	<b>\$31,289,713</b>	<b>\$33,819,992</b>	<b>\$34,496,392</b>	<b>\$36,221,210</b>	<b>\$166,472,991</b>
<b>Total Capital Improvement Program (Excluding Aurora Water)</b>		<b>\$198,267,881</b>	<b>\$192,182,160</b>	<b>\$107,357,014</b>	<b>\$81,246,305</b>	<b>\$83,942,405</b>	<b>\$85,719,329</b>	<b>\$90,835,907</b>	<b>\$449,100,960</b>

## 2024 - 2028 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2022 <sup>1</sup>	2023 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2024 - 2028
			2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Wastewater Fund</u></b>								
Collection	60,056,362	31,674,738	50,665,081	20,378,041	16,358,362	15,517,047	23,129,312	126,047,843
Operations & General Management	19,431,719	2,725,000	4,475,000	980,000	2,540,000	1,160,000	1,410,000	10,565,000
Storm Water	14,487,489	11,325,000	19,999,609	24,024,609	15,746,754	10,156,926	19,188,891	89,116,789
<b>Total Wastewater Fund</b>	<b>\$93,975,570</b>	<b>\$45,724,738</b>	<b>\$75,139,690</b>	<b>\$45,382,650</b>	<b>\$34,645,116</b>	<b>\$26,833,973</b>	<b>\$43,728,203</b>	<b>\$225,729,632</b>
<b><u>Water Fund</u></b>								
Operations & General Management	24,349,024	3,325,000	7,425,000	5,862,000	1,574,360	1,587,091	2,450,204	18,898,655
Pumping	4,899,849	5,850,000	26,000,000	18,300,000	500,000	1,800,000	6,600,000	53,200,000
Source of Supply Other	41,573,548	10,100,000	60,650,000	61,300,000	3,200,000	13,400,000	11,500,000	150,050,000
Source of Supply Storage	22,635,359	19,089,903	45,151,000	26,760,000	158,640,000	124,110,000	122,690,000	477,351,000
Source of Supply Water	17,884,402	32,700,000	41,000,000	32,500,000	56,500,000	25,000,000	18,000,000	173,000,000
Transmission & Distribution	24,389,180	28,849,050	35,254,057	29,355,623	38,038,250	38,175,559	23,261,254	164,084,743
Treatment	44,803,164	25,260,000	32,460,000	51,470,000	42,975,000	39,015,000	21,675,000	187,595,000
<b>Total Water Fund</b>	<b>\$180,534,526</b>	<b>\$125,173,953</b>	<b>\$247,940,057</b>	<b>\$225,547,623</b>	<b>\$301,427,610</b>	<b>\$243,087,650</b>	<b>\$206,176,458</b>	<b>\$1,224,179,398</b>
<b>Total Aurora Water</b>	<b>\$274,510,096</b>	<b>\$170,898,691</b>	<b>\$323,079,747</b>	<b>\$270,930,273</b>	<b>\$336,072,726</b>	<b>\$269,921,623</b>	<b>\$249,904,661</b>	<b>\$1,449,909,030</b>
<b>Total Capital Improvement Program</b>	<b>\$472,777,977</b>	<b>\$363,080,851</b>	<b>\$430,436,761</b>	<b>\$352,176,578</b>	<b>\$420,015,131</b>	<b>\$355,640,952</b>	<b>\$340,740,568</b>	<b>\$1,899,009,990</b>

1 Figures represent previous years unspent appropriation as of December 31, 2022, as reported in the 2022 Annual Comprehensive Financial Report.

2 Figures represent an estimate of how the 2023 adopted budget will be amended by year-end 2023. This column includes the 2023 adopted budget plus budget transfers, Fall 2022 and Spring 2023 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2023. 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.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	201,153	207,188	213,404	219,806	226,400	234,324
2024 Budget	201,153	215,587	222,055	228,717	235,579	242,646
<b>Budget Change</b>	<b>\$0</b>	<b>\$8,399</b>	<b>\$8,651</b>	<b>\$8,911</b>	<b>\$9,179</b>	<b>\$8,322</b>

**Project: Direct Costs-Purchasing Svcs (34501)**

Changes reflect adjustments to direct cost projections in accordance with city policy.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	501,292	516,331	531,821	547,776	564,209	583,956
2024 Budget	501,292	547,004	563,414	580,316	597,725	615,657
<b>Budget Change</b>	<b>\$0</b>	<b>\$30,673</b>	<b>\$31,593</b>	<b>\$32,540</b>	<b>\$33,516</b>	<b>\$31,701</b>

**Finance**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$39,072</b>	<b>\$40,244</b>	<b>\$41,451</b>	<b>\$42,695</b>	<b>\$40,023</b>
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***Information Technology***

**Project: Technology Infrastructure Expansion (37721)**

Additional funds added for technology-related infrastructure needs, including but not limited to switches, firewalls, routers, and servers.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	100,000	100,000	100,000	100,000	100,000	100,000
2024 Budget	100,000	300,000	300,000	300,000	300,000	300,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>

**Information Technology**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>
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***Non-Departmental***

**Project: Art in Public Places (Transfer to Cultural Fund) (25082)**

Additional AIPP due to inclusion of new projects, primarily in Public Works, including additional facility infrastructure funding. This includes capital in the Capital Projects Fund and the Transportation Maintenance Fund.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	712,976	401,734	417,630	449,626	420,115	420,115
2024 Budget	712,976	517,894	418,453	448,522	445,989	530,346
<b>Budget Change</b>	<b>\$0</b>	<b>\$116,160</b>	<b>\$823</b>	<b>(\$1,104)</b>	<b>\$25,874</b>	<b>\$110,231</b>

**Capital Program Amendments Detail**

**Capital Projects Fund**

***Non-Departmental***

**Project: Transportation Maintenance COP Payment (25754)**

In the 2023 budget, \$3.0 million was set aside annually for the payment. The actual annual cost for 2023 is around \$2.5 million. The amounts are unchanged in the future as a placeholder for possible additional debt.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2024 Budget	2,499,450	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Budget Change</b>	<b>(\$500,550)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Non-Departmental**

<b>Changes Total:</b>	<b>(\$500,550)</b>	<b>\$116,160</b>	<b>\$823</b>	<b>(\$1,104)</b>	<b>\$25,874</b>	<b>\$110,231</b>
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***Parks, Recreation & Open Space***

**Project: HL Canal Underpass TIP match - CPF (62027)**

This project is Aurora's share of a project to construct an underpass along the Highline Canal as it crosses Colfax near Colfax and Airport Blvd. The Counties (Arapahoe and Adams) requested another \$60,000 match to the project, bringing the total to \$800,000.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	740,000	0	0	0	0	0
2024 Budget	740,000	60,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Median Development-CPF (62846)**

Council added a Smoky Hill median project using Council set-aside funds.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
2024 Budget	1,500,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
<b>Budget Change</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>\$250,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Capital Program Amendments Detail**

**Capital Projects Fund**

***Planning & Development Services***

**Project: I-70/NW Aurora TDM Grant (New)**

This project will help develop a transportation development management program for the rapidly growing Aerotropolis/I-70 corridor area which will establish a program leadership and organizational structure, develop program goals, objectives, long-term plans and establish and implement key near-term strategies. Project includes \$107,600 Federal funds and \$22,400 city / other match.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	130,000	0	0	0	0	0
<b>Budget Change</b>	<b>\$130,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Multi Modal Transportation Master Plan (67447)**

This project is to help develop a city-wide multimodal transportation master plan where the primary emphasis will be defining a complete multimodal transportation system for all users of all abilities and income levels. Project includes \$2.6 million of federal grant funds and \$645,000 in city match.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	3,225,000	0	0	0	0	0
<b>Budget Change</b>	<b>\$3,225,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Planning & Development Services**

<b>Changes Total:</b>	<b>\$3,355,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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***Public Works***

**Project: 13th Avenue Multimodal Final Design (New)**

The 13th Avenue Study and Final Design will be used to identify constraints and opportunities and conduct NEPA preparations to have the 13th Avenue Multimodal Improvements queued for construction. Project includes \$900,000 in Federal grant funds and \$600,000 in city match.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	1,500,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Program Amendments Detail**

**Capital Projects Fund**

**Public Works**

**Project: Adams County Safety Study (New)**

Aurora is contributing funds to Adams County for a Safety Action Plan and Safety Study. The plans will include safety analysis; data collection and evaluation of crash patterns; engagement and collaboration with stakeholders; and a review and an update of standards based on the findings. The total project is estimated to be \$2 million with a 20 percent local match of which Aurora will contribute \$150,000.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	150,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Advanced Traffic Signal Controllers (New)**

Funds appropriated in 2023 for receipt of Transportation Improvement Project (TIP) federal funds. There is no local match. The project will upgrade 175 advanced traffic signal controllers.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	795,800	0	0	0	0	0
<b>Budget Change</b>	<b>\$795,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Alameda Bridge Over I-225 - NEPA and Final Design (New)**

The Alameda Bridge over I-225 project will advance the concept design for an enhanced bridge replacement and will conduct NEPA preparations to be competitive for federal funding in the future. Project includes \$1,800,000 in Federal funds, \$600,000 in State funds and \$600,000 in city match.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	3,000,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Animal Shelter Update/Expansion (New)**

This project updates and increases the capacity of the Aurora animal shelter. It is being funded via ARPA funds and General Management Capital Impact Fees.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	2,000,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Program Amendments Detail**

**Capital Projects Fund**

**Public Works**

**Project: Bridge Maintenance (49821)**

Moved 2024 funding to 2023 for the Airport Boulevard over I-70 Approach Slab Construction/Replacement Project which includes bridge and roadway approach slab replacement.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	50,000	1,550,000	50,000	1,050,000	50,000	50,000
2024 Budget	800,000	800,000	50,000	1,050,000	50,000	50,000
<b>Budget Change</b>	<b>\$750,000</b>	<b>(\$750,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Building Improvement Master Plan / Implementation (New)**

\$700,000 has been added in 2024 for a Master Plan condition study of all Aurora buildings. In addition, funds were added in 2024, 2027, and 2028 for implementation of needs resulting from the plan.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	1,300,000	0	0	1,000,000	3,475,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$3,475,000</b>

**Project: Building Repair Projects - CPF (49875)**

Council added Library upgrade projects for Mission Viejo and Tallyn's Reach Libraries via the 2023 Council set aside process.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	3,417,520	3,537,520	3,997,520	3,417,520	3,417,520	3,417,520
2024 Budget	3,542,520	3,537,520	3,997,520	3,417,520	3,417,520	3,417,520
<b>Budget Change</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Central Library Room Upgrade (New)**

The Central Library Community Room is one of the most requested and used rooms in the city. This project will upgrade the Community Room, including both physical and audio visual updates.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	250,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Program Amendments Detail**

**Capital Projects Fund**

**Public Works**

**Project: Chase Drain Rebate Program (49656)**

Council added a Chase Drain rebate program via the 2023 Council set aside process.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	0	0	0	0	0	0
2024 Budget	300,000	0	0	0	0	0
<b>Budget Change</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Colfax and HLC Underpass (New)**

This project will fund design and construction of a pedestrian underpass on the Highline Canal at Colfax, just west of Airport Boulevard. This is a partnership with Arapahoe and Adams County. Project includes \$90,000 in Federal funds and \$60,000 in city match.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	0	0	0	0	0	0
2024 Budget	0	150,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Direct Costs - Building Repair CPF (49872)**

Changes reflect adjustments to direct cost projections in accordance with city policy.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	176,418	181,711	187,162	192,777	198,560	205,510
2024 Budget	176,418	187,397	193,019	198,810	204,774	210,917
<b>Budget Change</b>	<b>\$0</b>	<b>\$5,686</b>	<b>\$5,857</b>	<b>\$6,033</b>	<b>\$6,214</b>	<b>\$5,407</b>

**Project: Direct Costs - Design and Engineering CPF (49779)**

Changes reflect adjustments to direct costs projections in accordance with city policy.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	1,713,884	1,765,301	1,818,260	1,872,808	1,928,992	1,996,507
2024 Budget	1,713,884	1,810,586	1,864,904	1,920,851	1,978,477	2,037,831
<b>Budget Change</b>	<b>\$0</b>	<b>\$45,285</b>	<b>\$46,644</b>	<b>\$48,043</b>	<b>\$49,485</b>	<b>\$41,324</b>



**Capital Program Amendments Detail**

**Capital Projects Fund**

**Public Works**

**Project: Gun Club Road - NEPA and Final Design (New)**

This project will complete the final design along Gun Club south of Quincy to Aurora Parkway to reduce significant congestion, improve safety and provide multimodal access. The project includes \$1,500,000 in Federal funds,\$500,000 in county funds and \$500,000 in city match.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	2,500,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: I225 Light Rail-Reimburse (49889)**

Amount lapsed and moved to org 49702 where some associated light rail expenses have hit.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	-70,522	0	0	0	0	0
<b>Budget Change</b>	<b>(\$70,522)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Miscellaneous Street Improvements (49702)**

Funds moved from org 49899 to cover expenses associated with the Light Rail project.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	2,230,000	2,100,000	1,480,000	1,480,000	1,480,000	1,480,000
2024 Budget	2,300,522	2,100,000	1,480,000	1,480,000	1,480,000	1,480,000
<b>Budget Change</b>	<b>\$70,522</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Missing Sidewalks PH 2 TIP (49658)**

This project will design and construct sidewalks that will improve multimodal access in Aurora's sidewalk network focusing on providing safe and convenient access to transit. The city has been awarded the initial funds for design with construction funds to follow at a later date. Project includes \$5.3 million in Federal Funds and \$1.3 million in city match.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	6,640,000	0	0	0	0	0
<b>Budget Change</b>	<b>\$6,640,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Program Amendments Detail**

**Capital Projects Fund**

**Public Works**

**Project: Missing Sidewalks PH1 TIP (49657)**

This project will design and construct 2.42 miles of missing sidewalk in Arapahoe and Adams Counties along arterial streets and collector streets. This project includes \$2.2 million in federal funds; a local match of \$550,000 was previously appropriated.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	2,213,000	0	0	0	0	0
<b>Budget Change</b>	<b>\$2,213,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Multimodal Connections - TOD first/last mile (49964)**

Funds lapsed and added to Traffic Calming in 2024/2025.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	200,000	1,535,000	200,000	700,000	200,000	200,000
2024 Budget	200,000	250,000	200,000	700,000	200,000	200,000
<b>Budget Change</b>	<b>\$0</b>	<b>(\$1,285,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Multimodal Implementation (New)**

Aurora received grant funds for a multimodal Master Plan condition study. These funds have been added for the implementation of needs resulting from the plan.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	600,000	0	0	1,000,000	3,475,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$3,475,000</b>

**Project: Nine Mile Ped Bridge (New)**

This project will create a pedestrian bridge across Parker Road to the Nine-Mile RTD station.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	4,000,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Program Amendments Detail**

**Capital Projects Fund**

**Public Works**

**Project: Peoria Bridge over Sand Creek NEPA/Final Design (New)**

This project will provide final design for the reconstruction of the functionally obsolete and structurally deficient Peoria Street Bridge over Sand Creek. New barrier protected widened sidewalks and lighting will also improve multi-modal access to the adjacent Peoria and Fitzsimons transit stations. Project includes \$1.8 million in Federal funds and \$1.2 million in city match.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	3,000,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Picadilly Road Agreements (49664)**

Funds added in 2024 for city cost-share obligations related to projects near the I-70/Picadilly Interchange.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	3,900,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$3,900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Public Safety Master Plan / Implementation (New)**

\$700,000 has been added in 2023 for a Master Plan condition study of all Public Safety infrastructure. In addition, funds were added in 2024, 2027, and 2028 for implementation of needs resulting from the plan.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	700,000	600,000	0	0	1,000,000	3,475,000
<b>Budget Change</b>	<b>\$700,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$3,475,000</b>

**Project: Smith Road Multimodal Corridor Design (49659)**

The project includes 60 percent design of roadway and multimodal safety and access improvements on a 9-mile section of Smith Road between Peoria Street on the west and Powhaton Road on the east. Project includes \$4.5 million in Federal funds and \$500,000 in city match.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	5,000,000	0	0	0	0	0
<b>Budget Change</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Program Amendments Detail**

**Capital Projects Fund**

**Public Works**

**Project: Traffic Calming Improvements (49983)**

Amendment in 2023 is Traffic Calming project added via Council Set-Aside process. In addition, funds were lapsed from TOD First/Last Mile project and added to Traffic Calming in 2024/2025.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	273,327	0	0	500,000	0	0
2024 Budget	573,327	642,500	642,500	500,000	0	0
<b>Budget Change</b>	<b>\$300,000</b>	<b>\$642,500</b>	<b>\$642,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Traffic Signal Component Replacement (49786)**

Amendment appropriates previously received insurance recovery funds.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	570,000	580,000	590,000	900,000	610,000	620,000
2024 Budget	946,000	580,000	590,000	900,000	610,000	620,000
<b>Budget Change</b>	<b>\$376,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Traffic Signal Construction (49710)**

Amendment adds revenue and expense associated with E-470 Agreement for temporary signals at Jewell.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	4,350,000	1,450,000	1,850,000	1,850,000	1,850,000	1,850,000
2024 Budget	5,750,000	1,450,000	1,850,000	1,850,000	1,850,000	1,850,000
<b>Budget Change</b>	<b>\$1,400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Public Works**

<b>Changes Total:</b>	<b>\$18,599,800</b>	<b>\$21,608,471</b>	<b>\$695,001</b>	<b>\$54,076</b>	<b>\$3,055,699</b>	<b>\$10,471,731</b>
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**Capital Projects Fund Amendment Totals:**

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>Changes Total:</b>	<b>\$21,704,250</b>	<b>\$22,023,703</b>	<b>\$936,068</b>	<b>\$294,423</b>	<b>\$3,324,268</b>	<b>\$10,821,985</b>

**Capital Program Amendments Detail**

**Conservation Trust Fund**

***Parks, Recreation & Open Space***

**Project: Construction Open Space-CTF (61886)**

Additional budget added for Plains Conservation nature play area construction in 2024 due to inflation. For 2025-2027 budget moved from Infrastructure Open Space to Construction OS to better align with planned projects. Budget added in 2028 complete the five year plan.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	50,000	50,000	750,000	650,000	450,000	0
2024 Budget	50,000	410,000	780,000	710,000	500,000	100,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$360,000</b>	<b>\$30,000</b>	<b>\$60,000</b>	<b>\$50,000</b>	<b>\$100,000</b>

**Project: Construction Parks-CTF (61887)**

Budget added for Central Recreation Park construction adjacent to the Central Recreation Center in 2024. This budget will meet the added expenses due to inflation of the construction costs and add additional ongoing budget for the conceptual or preliminary design of projects, unanticipated mid-year programming needs and other pre-construction activities 2024-2028.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	550,000	1,350,000	850,000	0	100,000	0
2024 Budget	550,000	2,450,000	1,150,000	300,000	400,000	300,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,100,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>

**Project: Infrastructure Open Space-CTF (61847)**

Miscellaneous small projects and restoration efforts on city open space properties are partially funded by revenue from the State's Conservation Trust Fund (Lottery proceeds). For 2025-2027 budget moved from Infrastructure Open Space to Construction OS to better align with planned projects. Budget added in 2028 complete the five year plan.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	65,000	80,000	100,000	80,000	165,000	0
2024 Budget	65,000	20,000	70,000	20,000	115,000	25,000
<b>Budget Change</b>	<b>\$0</b>	<b>(\$60,000)</b>	<b>(\$30,000)</b>	<b>(\$60,000)</b>	<b>(\$50,000)</b>	<b>\$25,000</b>

**Project: Infrastructure Parks-CTF (61703)**

The budget added in 2025 assists in the funding of the turf conversion at Olympic Park. Park Infrastructure projects includes ADA compliance, security lighting, and water conservation projects. The budget in 2028 represents a continuation of the irrigation upgrades and turf conversions.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	1,410,000	1,537,500	1,625,000	1,660,000	1,635,000	0
2024 Budget	1,410,000	1,537,500	1,925,000	1,660,000	1,635,000	1,080,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,080,000</b>

**Capital Program Amendments Detail**

**Conservation Trust Fund**

***Parks, Recreation & Open Space***

**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 needs.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	1,790,000	140,000	140,000	140,000	120,000	0
2024 Budget	1,790,000	140,000	140,000	140,000	120,000	120,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>

**Project: Infrastructure Trails-CTF (61794)**

Funding added in 2024 to address signage issues on trails throughout the trail system.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	25,000	0	0	0	0
2024 Budget	0	225,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$1,600,000</b>	<b>\$600,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,625,000</b>
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**Conservation Trust Fund Amendment Totals:**

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>Changes Total:</b>	<b>\$0</b>	<b>\$1,600,000</b>	<b>\$600,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,625,000</b>

**Capital Program Amendments Detail**

**Enhanced E-911 Fund**

**Information Technology**

**Project: 800 MHz Portable and Mobile Replacement (New)**

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 purchase the lifecycle replacement of portable and mobile 800 MHz radio devices.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	200,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

**Project: Aurora911 Console Replacement (New)**

In 2028, the current console will need to be replaced. The console replacement estimate from the vendor is \$2.8 million. The additional \$200,000 is to cover additional expenses and services required in the replacement project.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	0	0	0	0	3,000,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>

**Project: E-911 Call Management System (New)**

This project provides for requirements gathering, purchase and implementation of a 911 call management system. This next gen system will move Aurora911 forward with capabilities to answer 911 calls from any location, provide advanced information for 911 calls, and provides reliability for data storage as it is in the cloud.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	1,257,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,257,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: MDC Infrastructure Replacement (37733)**

The 2025 planned budget increase of \$145,600 results from increased costs for ruggedized computer replacement in the Fire rigs. The 2026 planned decrease of \$1,757,800 is postponed outside the 5-year plan due to the improved life cycle of the ruggedized computers used in Police vehicles.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	1,406,250	0	726,185	1,757,813	0	0
2024 Budget	1,406,250	0	871,830	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,645</b>	<b>(\$1,757,813)</b>	<b>\$0</b>	<b>\$0</b>

<b>Information Technology</b>						
<b>Changes Total:</b>	<b>\$0</b>	<b>\$1,457,000</b>	<b>\$1,645,645</b>	<b>(\$257,813)</b>	<b>\$1,500,000</b>	<b>\$4,500,000</b>

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**Capital Program Amendments Detail**

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**Enhanced E-911 Fund**

***Enhanced E-911 Fund Amendment Totals:***

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>Changes Total:</b>	\$0	\$1,457,000	\$1,645,645	(\$257,813)	\$1,500,000	\$4,500,000

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**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. Budget added in 2024 facility repairs at Aurora Hills golf shop. Budget in 2026 and beyond represent capital equipment purchases, golf cart fleets, and irrigation system upgrades.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	300,000	100,000	100,000	375,000	0	0
2024 Budget	300,000	550,000	100,000	540,000	800,000	600,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$0</b>	<b>\$165,000</b>	<b>\$800,000</b>	<b>\$600,000</b>

**Project: Golf-Infra CTF Support (61606)**

Budget added in 2025-2028 to replace maintenance equipment, golf cart fleets and aging irrigation systems. Critical equipment for Golf operations have been put into a replacement schedule.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	275,000	250,000	300,000	300,000	250,000	0
2024 Budget	275,000	250,000	700,000	830,000	1,300,000	1,510,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$530,000</b>	<b>\$1,050,000</b>	<b>\$1,510,000</b>

***Parks, Recreation & Open Space***

<b>Changes Total:</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$400,000</b>	<b>\$695,000</b>	<b>\$1,850,000</b>	<b>\$2,110,000</b>
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***Golf Courses Fund Amendment Totals:***

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>Changes Total:</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$400,000</b>	<b>\$695,000</b>	<b>\$1,850,000</b>	<b>\$2,110,000</b>

**Capital Program Amendments Detail**

**Open Space Fund**

***Parks, Recreation & Open Space***

**Project: Construction Open Space-AdCo (62744)**

Budget added to Star K nature park in 2024 due to inflation and estimates for project exceeding expectations.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	400,000	0	200,000	100,000	50,000	0
2024 Budget	400,000	400,000	200,000	100,000	50,000	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Construction Open Space-ArCo (61892)**

Budget added in 2024 to Plains Conservation Center for upgrades to the facility including a nature play area. Budget added in 2027 for fencing repairs around the reservoirs. Budget added in 2028 for continuation of Triple Creek Trail.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	1,550,000	400,000	1,700,000	450,000	400,000	0
2024 Budget	1,550,000	1,300,000	1,700,000	1,250,000	500,000	100,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

**Project: Construction Parks-AdCo (62771)**

Budget added to Altura Park in 2027 to address irrigation renovation and add amenities.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	300,000	0	0	200,000	0	0
2024 Budget	300,000	0	0	200,000	300,000	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>

**Project: Construction Parks-ArCo (61902)**

Budget added in 2024 to the Central Community Park project due to inflation. Budget added in 2026 and 2027 for the replacement of the synthetic turf at the Aurora Sports Park. Additional budget added in 2027 for Dome Park. Two new parks not yet named (currently Signature and Quincy/Buckley) in 2028 are budgeted a total \$4 million.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	3,650,000	3,850,000	800,000	700,000	250,000	0
2024 Budget	3,650,000	5,350,000	800,000	2,450,000	3,500,000	4,000,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,750,000</b>	<b>\$3,250,000</b>	<b>\$4,000,000</b>

**Capital Program Amendments Detail**

**Open Space Fund**

***Parks, Recreation & Open Space***

**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 2027 for improved signage in parks. Budget added to 2028 completes the 5-year plan.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	15,000	20,000	50,000	0	110,000	0
2024 Budget	15,000	20,000	50,000	0	210,000	20,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$20,000</b>

**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 2027 for the restoration of the native turf in the Buckley buffer areas. Budget added to 2028 completes the five-year plan.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	140,000	80,000	270,000	100,000	225,000	0
2024 Budget	140,000	80,000	270,000	100,000	1,225,000	100,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$100,000</b>

**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 added in all years to address playground resurfacing needs.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	10,000	37,500	25,000	280,000	260,000	0
2024 Budget	10,000	180,000	140,000	380,000	510,000	430,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$142,500</b>	<b>\$115,000</b>	<b>\$100,000</b>	<b>\$250,000</b>	<b>\$430,000</b>

**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 added in 2024 and 2027 to address playground surfacing issues. Budget added in 2025 for the turf conversion at Olympic Park ballfields. Budget added in 2028 for continuation of turf conversions and irrigation system upgrades.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	620,000	505,000	400,000	2,090,000	1,565,000	0
2024 Budget	620,000	970,000	3,400,000	2,090,000	1,615,000	1,445,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$465,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$1,445,000</b>

**Capital Program Amendments Detail**

**Open Space Fund**

***Parks, Recreation & Open Space***

**Project: Infrastructure Trails-ArCo (61835)**

Projects include repairs to city trails in Arapahoe County open space properties. Shifted unspecified capital trail maintenance budget from 2024 into 2025 and added \$550,000 to address trails around Aurora Reservoir. Budget added in 2027 for Tollgate Creek Trail work.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	450,000	0	550,000	0	0
2024 Budget	0	250,000	750,000	550,000	300,000	0
<b>Budget Change</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>

**Project: Parks Parking Lot Paving ArCo (New)**

Creates funding source for resurfacing existing parks and reservoir parking lots.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	1,000,000	1,000,000	1,000,000	500,000	500,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$500,000</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$4,207,500</b>	<b>\$4,865,000</b>	<b>\$3,650,000</b>	<b>\$5,850,000</b>	<b>\$6,595,000</b>
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***Open Space Fund Amendment Totals:***

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>Changes Total:</b>	<b>\$0</b>	<b>\$4,207,500</b>	<b>\$4,865,000</b>	<b>\$3,650,000</b>	<b>\$5,850,000</b>	<b>\$6,595,000</b>

**Capital Program Amendments Detail**

**Parks Development Fund**

***Parks, Recreation & Open Space***

**Project: Community Parks Development (New)**

Funds dedicated to development or renovation of community parks within proximity to new development.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	0	0	0	0	0	0
2024 Budget	0	0	0	0	4,000,000	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$0</b>

**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 5-year plan reflect appropriation of available revenues for Lowry Park in 2024 and Utah Park in 2025.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	4,432,229	1,721,096	1,355,805	56,486	0	0
2024 Budget	4,432,229	2,041,902	1,458,660	56,486	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$320,806</b>	<b>\$102,855</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$320,806</b>	<b>\$102,855</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$0</b>
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***Parks Development Fund Amendment Totals:***

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>Changes Total:</b>	<b>\$0</b>	<b>\$320,806</b>	<b>\$102,855</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$0</b>

**Capital Program Amendments Detail**

**Wastewater Fund**

**Aurora Water**

**Collection**

The current plan for Collection was updated to include priority development and system rehabilitation sanitary sewer projects. Changes to the current five-year plan are largely driven by the construction of the Senac Creek Interceptor project which increased by \$45.7 million. The Misc Sewer Replacement project increased by \$14.3 million primarily for improvements at the Sand Creek Segment 10/11 located at E Colfax Ave from US 225 to N Laredo St and Billings St to N Sable Blvd. Misc Lift Station/Force Main Rehabilitation increased by \$4.4 million. The Manhole Lining/Rehab for Sanitary Sewer projects increased by \$2.5 million. Annual Interceptor Rehab for \$2.3 million was added in 2028. Annual Sewer Rehab for \$2.3 million was added in 2028. New Sewer Line Construction decreased by \$2.3 million primarily due to project schedules being pushed out. SC7 Sand Creek Interceptor East from E Colfax Ave to E Airport Road was pushed out from 2026-2028 to 2028-2029 decreasing current plan by \$7.0 million. SC8 Sand Creek Interceptor East from E Airport Road to US 225 was pushed out from 2026-2028 to 2028-2030 decreasing the current plan by \$9.5 million. CC1 Kings Pointe Interceptor from S Parker Rd to S Chambers Way increased by \$8.0 million. S1 on E 68th Ave near Regional 2nd Creek Lift Station increased by \$5.0 million in 2028. First Creek Interceptor Segments 1B - 1D decreased by \$1.9 million in 2024. No changes are anticipated in the 2023 projection.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	31,674,738	17,628,279	4,458,232	16,634,026	19,804,667	0
2024 Budget	31,674,738	50,665,081	20,378,041	16,358,362	15,517,047	23,129,312
<b>Budget Change</b>	<b>\$0</b>	<b>\$33,036,802</b>	<b>\$15,919,809</b>	<b>(\$275,664)</b>	<b>(\$4,287,620)</b>	<b>\$23,129,312</b>

**Collection Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$33,036,802</b>	<b>\$15,919,809</b>	<b>(\$275,664)</b>	<b>(\$4,287,620)</b>	<b>\$23,129,312</b>
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**Operations & General Management**

The current plan was updated to include priority system rehabilitation related wastewater projects. The current capital plan (\$10.6 million) is \$5.0 million or 88.66 percent higher than the previous five-year plan (\$5.6 million). Increases in 2024 through 2028 are largely due to the Demolition projects that were added to the plan for facilities that are not in use or slated for demolition in the next few years. Significant changes to the Demolition projects include increases in the following: Second Creek Lift Station Abandonment (\$1.3 million), Senac Creek Lift Station Abandonment (\$1.0 million), and First Creek Lift Station Abandonment (\$0.6 million). SCADA improvements increased by \$1.3 million. The Wastewater Master Plan was added for \$0.6 million in 2024. No changes are anticipated in the 2023 projection.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	2,725,000	2,000,000	700,000	2,200,000	700,000	0
2024 Budget	2,725,000	4,475,000	980,000	2,540,000	1,160,000	1,410,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$2,475,000</b>	<b>\$280,000</b>	<b>\$340,000</b>	<b>\$460,000</b>	<b>\$1,410,000</b>

**Operations & General Management Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$2,475,000</b>	<b>\$280,000</b>	<b>\$340,000</b>	<b>\$460,000</b>	<b>\$1,410,000</b>
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**Capital Program Amendments Detail**

**Wastewater Fund**

***Aurora Water***

**Storm Water**

The current Stormwater plan was updated to include the reprioritization of development and system improvement related projects. Easterly Creek Outfall Improvements increased by \$4.3 million. Concrete Channel Rehab projects increased by \$5.6 million. Storm Drain System Improvements increased by \$5.4 million. Detention Ponds Improvements increased by \$7.4 million. Significant changes to the Westerly Creek (WC) projects include the Alameda & Dakota Street Storm Outfall project being decreased by \$17.0 million in 2024 and pushed out to be phase funded in 2025 and 2026. WC02 Additional Twin 10'x6' Concrete Box Culverts was added for \$0.5 million in 2027 and \$4.8 million in 2028. Annual Misc Stormwater Development projects for \$3.9 million were added in 2028. Crossing Structure Projects (Bridge/Culverts) for \$10.4 million was added to the current plan. No changes are anticipated in the 2023 projection.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	11,325,000	21,586,488	14,211,488	7,613,633	5,338,805	0
2024 Budget	11,325,000	19,999,609	24,024,609	15,746,754	10,156,926	19,188,891
<b>Budget Change</b>	<b>\$0</b>	<b>(\$1,586,879)</b>	<b>\$9,813,121</b>	<b>\$8,133,121</b>	<b>\$4,818,121</b>	<b>\$19,188,891</b>

**Storm Water Program**

**Changes Total:**                      \$0      **(\$1,586,879)**      **\$9,813,121**      **\$8,133,121**      **\$4,818,121**      **\$19,188,891**

***Aurora Water***

**Changes Total:**                      \$0      **\$33,924,923**      **\$26,012,930**      **\$8,197,457**      **\$990,501**      **\$43,728,203**

***Wastewater Fund Amendment Totals:***

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
<b>Changes Total:</b>	<b>\$0</b>	<b>\$33,924,923</b>	<b>\$26,012,930</b>	<b>\$8,197,457</b>	<b>\$990,501</b>	<b>\$43,728,203</b>

**Capital Program Amendments Detail**

**Water Fund**

**Aurora Water**

**Operations & General Management**

The current plan was updated to include priority system rehabilitation water projects. The current capital plan (\$18.9 million) is \$5.5 million or 40.79 percent higher than the previous five-year plan (\$13.4 million). Funding for the Supervisory Control and Data Acquisition (SCADA) improvements increased by \$1.0 million in 2024 and \$0.3 million in 2025. Solar Projects increased the current plan by \$3.2 million. The Water Master Plan for \$1.0 million was added in 2028. No changes are anticipated in the 2023 projection.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	3,325,000	6,912,000	5,624,360	437,091	450,204	0
2024 Budget	3,325,000	7,425,000	5,862,000	1,574,360	1,587,091	2,450,204
<b>Budget Change</b>	<b>\$0</b>	<b>\$513,000</b>	<b>\$237,640</b>	<b>\$1,137,269</b>	<b>\$1,136,887</b>	<b>\$2,450,204</b>

**Operations & General Management Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$513,000</b>	<b>\$237,640</b>	<b>\$1,137,269</b>	<b>\$1,136,887</b>	<b>\$2,450,204</b>
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**Pumping**

The current plan for Pumping includes system rehabilitation and expansion projects at the Quincy, Robertsdale, Blackstone, Wemlinger Zone 5, Marina Zone 7, Powhatan Zone 8, and Kings Pointe Pump Stations. Funding for Quincy Pump Station improvements increased by \$1.6 million in 2024 and \$5.0 million in 2025. Robertsdale pump station improvements increased by \$0.5 million in 2024. Wemlinger Zone 5 pump station upgrades increased by \$2.0 million in 2024. The Blackstone Pump Station project was added to the current plan for \$0.5 million in 2027 and \$5.5 million in 2028. Marina Zone 7 Pumpstation expansion was pushed out to 2032, reducing the current plan by \$5.5 million. Construction for the Powhatan Zone 8 Pump Station Expansion was pushed out to 2029, decreasing the current plan by \$10.0 million. Kings Pointe Pump Station projects were moved from the Transmission & Distribution (T&D) program to the Pumping program in 2023. Funding for Kings Pointe projects were added to the current plan for \$8.0 million in 2024 and \$7.0 million in 2025. No changes are anticipated in the 2023 projection.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	5,850,000	13,900,000	10,000,000	1,000,000	10,000,000	0
2024 Budget	5,850,000	26,000,000	18,300,000	500,000	1,800,000	6,600,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$12,100,000</b>	<b>\$8,300,000</b>	<b>(\$500,000)</b>	<b>(\$8,200,000)</b>	<b>\$6,600,000</b>

**Pumping Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$12,100,000</b>	<b>\$8,300,000</b>	<b>(\$500,000)</b>	<b>(\$8,200,000)</b>	<b>\$6,600,000</b>
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**Capital Program Amendments Detail**

**Water Fund**

**Aurora Water**

**Source of Supply Other**

The current plan for the Source of Supply Other program decreased overall by \$5.7 million primarily due to the realignment of projects based on the Integrated Water Master Plan 2. The North Campus Expansion to 30 MGD decreased by \$20.2 million, which was offset by the addition of the 3-Day Vertical Wells (13 Wells, 20 MGD) project. The Horizontal Wells decreased by \$18.5 million, partially offset by the addition of the 2nd Radial NC Horizontal Well project for \$14.0 million. Rampart Delivery System Expansion was reduced by \$5.5 million. South Platte Raw Water Pipeline Expansion project was added for \$0.4 million in 2027 and \$1.5 million in 2028. Well Field Land Acquisition increased by \$1.2 million in 2026 and \$1.2 million in 2027. The 2023 projection is anticipated to be \$14.0 million less than the Original Budget.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	24,100,000	66,750,000	67,000,000	2,000,000	20,000,000	0
2024 Budget	10,100,000	60,650,000	61,300,000	3,200,000	13,400,000	11,500,000
<b>Budget Change</b>	<b>(\$14,000,000)</b>	<b>(\$6,100,000)</b>	<b>(\$5,700,000)</b>	<b>\$1,200,000</b>	<b>(\$6,600,000)</b>	<b>\$11,500,000</b>

**Source of Supply Other Program**

<b>Changes Total:</b>	<b>(\$14,000,000)</b>	<b>(\$6,100,000)</b>	<b>(\$5,700,000)</b>	<b>\$1,200,000</b>	<b>(\$6,600,000)</b>	<b>\$11,500,000</b>
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**Source of Supply Storage**

The current plan for Source of Supply Storage was updated per revised delivery schedules for projects related to water storage, mostly acquisition and growth-related projects. Increases in the current plan is mainly due to Wild Horse Reservoir and Conveyances projects which increased by \$145.0 million. Funding for the Lower South Platte North Campus Storage increased for Tucson South (Clare) by \$15.3 million and Everist \$4.1 million. Homestake Capital Projects increased by \$7.1 million. The 2023 projection is anticipated to be \$7.6 million less than the Original Budget due to construction for the Eagle River MOU project being pushed out of the current plan.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	26,639,903	27,550,741	24,963,631	149,145,000	106,290,000	0
2024 Budget	19,089,903	45,151,000	26,760,000	158,640,000	124,110,000	122,690,000
<b>Budget Change</b>	<b>(\$7,550,000)</b>	<b>\$17,600,259</b>	<b>\$1,796,369</b>	<b>\$9,495,000</b>	<b>\$17,820,000</b>	<b>\$122,690,000</b>

**Source of Supply Storage Program**

<b>Changes Total:</b>	<b>(\$7,550,000)</b>	<b>\$17,600,259</b>	<b>\$1,796,369</b>	<b>\$9,495,000</b>	<b>\$17,820,000</b>	<b>\$122,690,000</b>
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**Capital Program Amendments Detail**

**Water Fund**

**Aurora Water**

**Source of Supply Water**

The current plan for Source of Supply Water was updated to include 2028 water rights acquisition and system rehabilitation-related projects. The current capital plan (\$173.0 million) is \$18.0 million or 11.6 percent higher than the previous five-year plan (\$155.0 million). Funding for Water Rights Acquisitions for \$5.0 million was added in 2028. The Recovery of Yield storage project in the Arkansas River Ditch System added \$13.0 million to the current plan in 2028. No changes are anticipated in the 2023 projection.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	32,700,000	41,000,000	32,500,000	56,500,000	25,000,000	0
2024 Budget	32,700,000	41,000,000	32,500,000	56,500,000	25,000,000	18,000,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,000,000</b>

**Source of Supply Water Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,000,000</b>
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**Transmission & Distribution**

The current Transmission & Distribution (T&D) plan includes revisions from the new Integrated Water Master Plan 2, changes in the project prioritization, and adjustments to the delivery schedule for new water mains. The new water mains that are needed to support development were evaluated and reprioritized per engineer estimates, resulting in a manageable delivery schedule and streamlined funding. In 2023, the Lead Service Line Replacement project was moved from Operating to Capital for \$12.0 million to align with Aurora Water's environmental assets. Water Line Replacement increased by \$44.6 million. New T&D Water Mains increased by \$17.4 million. PRV Rehab Replacement increased by \$2.6 million. Transmission & Vault Rehabilitation increased by \$16.7 million. Zone 7 Storage Tank moved to the Pumping program decreasing the current T&D plan by \$10.0 million. No changes are anticipated in the 2023 projection.

	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>2025 Planned</b>	<b>2026 Planned</b>	<b>2027 Planned</b>	<b>2028 Planned</b>
2023 Budget	28,849,050	24,864,577	22,187,326	16,394,092	17,068,446	0
2024 Budget	28,849,050	35,254,057	29,355,623	38,038,250	38,175,559	23,261,254
<b>Budget Change</b>	<b>\$0</b>	<b>\$10,389,480</b>	<b>\$7,168,297</b>	<b>\$21,644,158</b>	<b>\$21,107,113</b>	<b>\$23,261,254</b>

**Transmission & Distribution Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$10,389,480</b>	<b>\$7,168,297</b>	<b>\$21,644,158</b>	<b>\$21,107,113</b>	<b>\$23,261,254</b>
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**Capital Program Amendments Detail**

**Water Fund**

**Aurora Water**

**Treatment**

The current plan for Treatment includes the following water purification facility (WPF) improvement increases: \$16.3 million for Binney WPF, \$27.9 million for Griswold WPF, \$6.5 million for Wemlinger WPF, and \$3.8 million for Direct Potable Reuse. Adjustments to the current plan include changes for shifting project prioritizations and delivery timelines based on the Integrated Water Master Plan 2. Significant increases to the current plan include the following: Binney Selenium Treatment \$7.7 million, Binney Filter Media \$3.5 million, Griswold Chemical Feed Improvements \$20.0 million, Griswold PFAS Cherry Creek Wells \$15.1 million, and Wemlinger Chemical Feed \$5.0 million. Decreases to the current plan include Griswold Solids Handling System Improvements \$9.0 million due to Work Package 2 awarded lower than anticipated in 2022. The Direct Potable Reuse Sand Creek WRF Carbon Feed System for \$3.8 million was added in 2026 and 2027. The 2023 projection is anticipated to be \$12.0 million less than the Original Budget due to the Integrated Water Master Plan 2 shifting planned projects in the Treatment program.

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
2023 Budget	37,260,000	31,527,000	34,375,000	30,675,000	36,525,000	0
2024 Budget	25,260,000	32,460,000	51,470,000	42,975,000	39,015,000	21,675,000
<b>Budget Change</b>	<b>(\$12,000,000)</b>	<b>\$933,000</b>	<b>\$17,095,000</b>	<b>\$12,300,000</b>	<b>\$2,490,000</b>	<b>\$21,675,000</b>

**Treatment Program**

<b>Changes Total:</b>	<b>(\$12,000,000)</b>	<b>\$933,000</b>	<b>\$17,095,000</b>	<b>\$12,300,000</b>	<b>\$2,490,000</b>	<b>\$21,675,000</b>
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**Aurora Water**

<b>Changes Total:</b>	<b>(\$33,550,000)</b>	<b>\$35,435,739</b>	<b>\$28,897,306</b>	<b>\$45,276,427</b>	<b>\$27,754,000</b>	<b>\$206,176,458</b>
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**Water Fund Amendment Totals:**

	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>Changes Total:</b>	<b>(\$33,550,000)</b>	<b>\$35,435,739</b>	<b>\$28,897,306</b>	<b>\$45,276,427</b>	<b>\$27,754,000</b>	<b>\$206,176,458</b>

# AURORA WATER

## Aquifer Storage and Recovery Development

**PROJECT INFORMATION**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Rich Vidmar
<b>Proj. Type:</b>	New Construction/Development/Infrastructure	<b>Start Date:</b>	Quarter 1, 2019
<b>Category:</b>	Utilities - Storage	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	No

**Description:**

This project includes geotechnical investigations, borehole drilling and analysis, water quality sampling and analysis, and porosity/transmissivity testing in both alluvial and confined aquifers under and adjacent to the city. The development of such storage could give Aurora Water additional flexibility in water resources management, help meet storage needs, and allow maximum utilization of water supplies. During times of excess water supplies, water can be stored below ground to reduce the amount of water loss from evaporation. During times of drought or to serve particular needs difficult to meet with existing surface water infrastructure, water can be withdrawn from these aquifers to supply different types of uses.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$3,788,088	\$5,000,000	\$200,000	\$200,000	\$1,100,000	\$9,500,000	\$0	\$11,000,000
<b>Total Cost</b>	<b>\$3,788,088</b>	<b>\$5,000,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,100,000</b>	<b>\$9,500,000</b>	<b>\$0</b>	<b>\$11,000,000</b>

**Operating Impact:**

No operating impacts are anticipated within the five-year CIP.

## Binney WPF Improvements

**PROJECT INFORMATION**

<b>Location:</b>	Binney WPF (Southeast Aurora)	<b>Proj. Manager:</b>	Kelsey Baertschi
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Utilities - Treatment Plant	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	

**Description:**

Various improvements/renovation/modifications to Binney Water Purification Facility (WPF) to include: Selenium Treatment construction, Filter Media, Granular Activated Carbon Media, PLC conversion construction, Forebay/Drying Bed rehabilitation, and Backup Power Generation improvements.

# AURORA WATER

## Binney WPF Improvements

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$9,314,897	\$9,260,000	\$13,435,000	\$14,945,000	\$3,200,000	\$0	\$0	\$31,580,000
<b>Total Cost</b>	<b>\$9,314,897</b>	<b>\$9,260,000</b>	<b>\$13,435,000</b>	<b>\$14,945,000</b>	<b>\$3,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,580,000</b>

**Operating Impact:**

No operating impacts are anticipated.

### Crossing Structure Projects (Bridge/Culverts)

**PROJECT INFORMATION**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Andrea Long
<b>Proj. Type:</b>	Repair or Replace System/Facility/Infrastructure	<b>Start Date:</b>	Quarter 1, 2024
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	

**Description:**

This project includes the rehabilitation of deteriorating and aging bridges and construction of new culverts throughout the system. The Mexico Avenue Bridge Replacement and Sand Creek to Alameda Culvert Construction will both begin design in 2024.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Wastewater Fund	\$0	\$0	\$8,750,000	\$4,500,000	\$2,500,000	\$0	\$2,369,789	\$18,119,789
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,750,000</b>	<b>\$4,500,000</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$2,369,789</b>	<b>\$18,119,789</b>

**Operating Impact:**

No operating impacts are anticipated in the current five-year plan.

# AURORA WATER

## Griswold Water Purification Facility

**PROJECT INFORMATION**

<b>Location:</b>	Griswold Water Purification Facility	<b>Proj. Manager:</b>	Elizabeth Carter
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Utilities - Treatment Plant	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	

**Description:**

Various improvements and renovation projects to Griswold Water Purification Facility to include: Construction of the Solids Handling System Improvements; Construction of HVAC Improvements; Construction of Filter Media, Retaining Troughs, Effluent Valves, and Flow Meters; Chemical Feed Improvements; and PFAS Cherry Creek Wells.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$30,689,847	\$12,875,000	\$7,800,000	\$10,800,000	\$16,700,000	\$30,100,000	\$21,100,000	\$86,500,000
<b>Total Cost</b>	<b>\$30,689,847</b>	<b>\$12,875,000</b>	<b>\$7,800,000</b>	<b>\$10,800,000</b>	<b>\$16,700,000</b>	<b>\$30,100,000</b>	<b>\$21,100,000</b>	<b>\$86,500,000</b>

**Operating Impact:**

No operating impacts are anticipated.

## Homestake Capital Projects

**PROJECT INFORMATION**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Mathew Allsopp
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Utilities - Storage	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$2,103,715	\$5,486,903	\$6,645,000	\$6,330,000	\$5,940,000	\$2,810,000	\$2,390,000	\$24,115,000
<b>Total Cost</b>	<b>\$2,103,715</b>	<b>\$5,486,903</b>	<b>\$6,645,000</b>	<b>\$6,330,000</b>	<b>\$5,940,000</b>	<b>\$2,810,000</b>	<b>\$2,390,000</b>	<b>\$24,115,000</b>

# AURORA WATER

## Homestake Capital Projects

**Operating Impact:**

The Homestake projects are funded by both Operating and Capital Improvement Program funding. The capital funding outlined above is primarily 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 Pointe Pump Station Zone 7

**PROJECT INFORMATION**

<b>Location:</b>	<b>Proj. Manager:</b> Dean Bedford
<b>Proj. Type:</b> Improvements to System/Facility/Infrastructure	<b>Start Date:</b> Quarter 3, 2022
<b>Category:</b> Utilities - Pump Station	<b>End Date:</b> Ongoing
	<b>Bond Funded:</b>

**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 need 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 Robertsdale, 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.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$1,500,001	\$0	\$8,000,000	\$7,000,000	\$0	\$0	\$0	\$15,000,000
<b>Total Cost</b>	<b>\$1,500,001</b>	<b>\$0</b>	<b>\$8,000,000</b>	<b>\$7,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000,000</b>

**Operating Impact:**

### Lower South Platte Storage - Everist

**PROJECT INFORMATION**

<b>Location:</b> Weld County	<b>Proj. Manager:</b> Rich Vidmar
<b>Proj. Type:</b> New Construction/Development/Infrastructure	<b>Start Date:</b> Quarter 4, 2008
<b>Category:</b> Utilities - Storage	<b>End Date:</b> Quarter 4, 2034
	<b>Bond Funded:</b> 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.

## AURORA WATER

### Lower South Platte Storage - Everist

#### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$1,302,865	\$1,608,000	\$3,600,000	\$5,000,000	\$1,600,000	\$1,800,000	\$2,800,000	\$14,800,000
<b>Total Cost</b>	<b>\$1,302,865</b>	<b>\$1,608,000</b>	<b>\$3,600,000</b>	<b>\$5,000,000</b>	<b>\$1,600,000</b>	<b>\$1,800,000</b>	<b>\$2,800,000</b>	<b>\$14,800,000</b>

**Operating Impact:**

Future operating impact includes annual operations and maintenance of inlet and outlet works, measuring devices, pumping facilities, and other equipment and utility costs. No operating impacts are anticipated within the five-year plan.

### LSP Storage/Clare-WA

**PROJECT INFORMATION**

<b>Location:</b>	Adams County - North Campus	<b>Proj. Manager:</b>	Rich Vidmar
<b>Proj. Type:</b>	New Construction/Development/Infrastructure	<b>Start Date:</b>	Quarter 1, 2017
<b>Category:</b>	Utilities - Storage	<b>End Date:</b>	Quarter 4, 2032
		<b>Bond Funded:</b>	

**Description:**

Clare is part of the Lower South Platte/Prairie Waters integrated resource system and is needed to support the increasing capacity of Prairie Waters. This project will provide operational and/or augmentation storage, including a 3,000 to 4,000 acre foot gravel pit reservoir. The gravel pit may hold operational supply from North Campus or augmentation supply. Additionally, the pit may be interconnected with the Challenger pit to the north.

#### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$25,001	\$0	\$0	\$6,500,000	\$0	\$0	\$8,800,000	\$15,300,000
<b>Total Cost</b>	<b>\$25,001</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,800,000</b>	<b>\$15,300,000</b>

**Operating Impact:**

No operating impacts are anticipated within the five-year plan.



# AURORA WATER

## Misc Stormwater Developmt Proj

**PROJECT INFORMATION**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Andrea Long
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Quarter 1, 2024
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	

**Description:**

Existing or proposed stormwater infrastructure improvements to support development or re-development throughout the city.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Aurora Water</b>								
Wastewater Fund	\$0	\$500,000	\$500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,886,080	\$13,386,080
<b>Total Cost</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,886,080</b>	<b>\$13,386,080</b>

**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**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Andrea Long
<b>Proj. Type:</b>	New Construction/Development/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Utilities - Collection	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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:

- SC1: near E 68th Ave near Regional 2nd Creek LS
- 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
- SC22: near E 22nd Ave near N Tower Rd
- CC1: near S Parker Rd and S Chambers Way

# AURORA WATER

## New Sewer Line Construction

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Wastewater Fund	\$389,936	\$3,000,000	\$3,000,000	\$5,000,000	\$0	\$2,500,000	\$15,500,000	\$26,000,000
<b>Total Cost</b>	<b>\$389,936</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$15,500,000</b>	<b>\$26,000,000</b>

**Operating Impact:**

There are no additional operating impacts expected for this project in the five-year plan.

## New Transmission & Distribution Water Mains

**PROJECT INFORMATION**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Dean Bedford
<b>Proj. Type:</b>	New Construction/Development/Infrastructure	<b>Start Date:</b>	Quarter 1, 2017
<b>Category:</b>	Utilities - Pipe Line	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$10,972,022	\$13,000,000	\$13,000,000	\$5,800,000	\$8,800,000	\$8,800,000	\$5,000,000	\$41,400,000
<b>Total Cost</b>	<b>\$10,972,022</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>	<b>\$5,800,000</b>	<b>\$8,800,000</b>	<b>\$8,800,000</b>	<b>\$5,000,000</b>	<b>\$41,400,000</b>

**Operating Impact:**

No operating impacts are anticipated in the current 5-year plan.

# AURORA WATER

## Prairie Waters North Campus Expansion

**PROJECT INFORMATION**

<b>Location:</b>	North Campus	<b>Proj. Manager:</b>	John Clark
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Quarter 1, 2016
<b>Category:</b>	Utilities - Storage	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Aurora Water</b>								
Water Fund	\$17,711,810	\$4,000,000	\$4,000,000	\$11,500,000	\$2,000,000	\$13,000,000	\$10,000,000	\$40,500,000
<b>Total Cost</b>	<b>\$17,711,810</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$11,500,000</b>	<b>\$2,000,000</b>	<b>\$13,000,000</b>	<b>\$10,000,000</b>	<b>\$40,500,000</b>

**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	2025	2026	2027	2028	Total
	New Personnel (FTE)	0.00	0.00	0.00	0.00
Personal Services	0	0	0	0	0
Other	40,000	40,000	40,000	40,000	160,000
<b>Total Operating Costs</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$160,000</b>

## Rampart Water Delivery System

**PROJECT INFORMATION**

<b>Location:</b>	Rampart Reservoir to Quincy Res to Aurora Res	<b>Proj. Manager:</b>	Dean Bedford
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Quarter 1, 2020
<b>Category:</b>	Utilities - Pipe Line	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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.

# AURORA WATER

## Rampart Water Delivery System

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$6,586,844	\$0	\$51,900,000	\$46,600,000	\$0	\$0	\$0	\$98,500,000
<b>Total Cost</b>	<b>\$6,586,844</b>	<b>\$0</b>	<b>\$51,900,000</b>	<b>\$46,600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,500,000</b>

**Operating Impact:**

No operating impacts are anticipated within the five-year CIP.

## Senac Creek Interceptor

**PROJECT INFORMATION**

<b>Location:</b>	SEAM	<b>Proj. Manager:</b>	Sarah Young
<b>Proj. Type:</b>	New Construction/Development/Infrastructure	<b>Start Date:</b>	Quarter 1, 2021
<b>Category:</b>	Internal	<b>End Date:</b>	Quarter 4, 2027
		<b>Bond Funded:</b>	No

**Description:**

A study was performed to evaluate the most cost effective way to handle the wastewater discharge from the SEAM facility including lift station or gravity system. The study included the known maintenance issues such as the upstream lift station that serves the Binney Water Purification Facility as well as the Southshore development. The study concluded that the most cost-effective option (including long term O&M) was a gravity interceptor that will go from the existing Senac Lift Station up to the Murphy Creek development. This interceptor will also provide service to future developments north of the SEAM facility.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Wastewater Fund	\$8,185,760	\$0	\$16,756,000	\$9,820,000	\$9,380,000	\$9,770,000	\$0	\$45,726,000
<b>Total Cost</b>	<b>\$8,185,760</b>	<b>\$0</b>	<b>\$16,756,000</b>	<b>\$9,820,000</b>	<b>\$9,380,000</b>	<b>\$9,770,000</b>	<b>\$0</b>	<b>\$45,726,000</b>

**Operating Impact:**

No operating impacts are anticipated.

# AURORA WATER

## Wemlinger WPF Improvements

**PROJECT INFORMATION**

<b>Location:</b>	Wemlinger Water Purification Facility	<b>Proj. Manager:</b>	Kelsey Baertschi
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Utilities - Treatment Plant	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	

**Description:**

Various improvements/renovation/modifications to Wemlinger Water Purification Facility to include: Chemical Feed Construction and Filter Rehabilitation Construction.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
Aurora Water								
Water Fund	\$4,798,420	\$3,125,000	\$11,225,000	\$25,725,000	\$22,575,000	\$5,575,000	\$575,000	\$65,675,000
<b>Total Cost</b>	<b>\$4,798,420</b>	<b>\$3,125,000</b>	<b>\$11,225,000</b>	<b>\$25,725,000</b>	<b>\$22,575,000</b>	<b>\$5,575,000</b>	<b>\$575,000</b>	<b>\$65,675,000</b>

**Operating Impact:**

No operating impacts are anticipated.

## Westerly Creek Future Phases

**PROJECT INFORMATION**

<b>Location:</b>	Various locations within the Westerly Creek basin	<b>Proj. Manager:</b>	Andrea Long
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Quarter 1, 2018
<b>Category:</b>	Utilities - Storm Drain	<b>End Date:</b>	Quarter 4, 2027
		<b>Bond Funded:</b>	No

**Description:**

The current five-year plan includes design and construction for Westerly Creek storm drainage improvements, including detention ponds, drop structures, storm outfalls, and tributary improvements. The five-year plan includes the following:

- 2024 - Westerly Creek at Stanley Water Quality Pond
- 2025 - Virginia Dr
- 2026 - Akron Street
- 2027 - WC02 Additional Twin 10'x6' CBCs Construction
- 2028 - Virginia Drive Tributary Design

# AURORA WATER

## Westerly Creek Future Phases

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Wastewater Fund	\$2,839,846	\$5,000,000	\$500,000	\$12,000,000	\$7,252,145	\$1,207,317	\$5,300,000	\$26,259,462
<b>Total Cost</b>	<b>\$2,839,846</b>	<b>\$5,000,000</b>	<b>\$500,000</b>	<b>\$12,000,000</b>	<b>\$7,252,145</b>	<b>\$1,207,317</b>	<b>\$5,300,000</b>	<b>\$26,259,462</b>

**Operating Impact:**

No operating impacts are anticipated.

## Wild Horse Reservoir

**PROJECT INFORMATION**

**Location:** Park County  
**Proj. Type:** New Construction/Development/Infrastructure  
**Category:** Utilities - Storage

**Proj. Manager:** Rich Vidmar  
**Start Date:** Quarter 1, 2014  
**End Date:** Quarter 4, 2029  
**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 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Aurora Water</u>								
Water Fund	\$11,281,619	\$5,950,000	\$27,176,000	\$8,050,000	\$148,700,000	\$108,700,000	\$108,700,000	\$401,326,000
<b>Total Cost</b>	<b>\$11,281,619</b>	<b>\$5,950,000</b>	<b>\$27,176,000</b>	<b>\$8,050,000</b>	<b>\$148,700,000</b>	<b>\$108,700,000</b>	<b>\$108,700,000</b>	<b>\$401,326,000</b>

**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**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Lynne Center
<b>Proj. Type:</b>	Lease-Purchase	<b>Start Date:</b>	Quarter 1, 2016
<b>Category:</b>	Public Safety	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<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
<b>Total Cost</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$10,000,000</b>

**Operating Impact:**

As Fire Station #5 and Fire Station #15 are both replacements of existing facilities, the only station with additional operating costs will be Fire Station #16, the Gaylord Station. That station opened in late 2018 with a single engine company. A second company (Ladder 16) was added to the station in the 2019 budget with funding assistance from the Staffing for Adequate Fire & Emergency Response (SAFER) Grant.

**NON-DEPARTMENTAL**

**ARTA Payment**

**PROJECT INFORMATION**

<b>Location:</b>	Eastern part of city	<b>Proj. Manager:</b>	N/A
<b>Proj. Type:</b>	Not Assigned	<b>Start Date:</b>	Quarter 1, 2020
<b>Category:</b>	Development Related	<b>End Date:</b>	Quarter 4, 2045
		<b>Bond Funded:</b>	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 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Non-Departmental</u>								
Capital Projects Fund	\$0	\$3,338,438	\$5,277,900	\$5,219,637	\$5,257,651	\$5,353,945	\$5,353,945	\$26,463,078
<b>Total Cost</b>	<b>\$0</b>	<b>\$3,338,438</b>	<b>\$5,277,900</b>	<b>\$5,219,637</b>	<b>\$5,257,651</b>	<b>\$5,353,945</b>	<b>\$5,353,945</b>	<b>\$26,463,078</b>

**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**

<b>Location:</b>	Powhaton and Quincy (near reservoir entrance)	<b>Proj. Manager:</b>	N/A
<b>Proj. Type:</b>	New Construction/Development/Infrastructure	<b>Start Date:</b>	Quarter 2, 2012
<b>Category:</b>	Public Safety	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	Partial - COPS

**Description:**

This project funds the annual debt service payments for a new public safety training facility near Aurora Reservoir.



**NON-DEPARTMENTAL**

**Public Safety Training Facility**

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<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
<b>Total Cost</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$7,500,000</b>

**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**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Nicole Ankeney
<b>Proj. Type:</b>	Improvements to System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	No

**Description:**

This project is for improvements to existing City owned open space properties and new construction for continued trail extension. Projects associated with this include Highline Canal, Aurora Reservoir, Plains Conservation Center improvements, Triple Creek trail development, and other various smaller open space projects such as fencing and hardscape repair. More information behind this project grouping can be found in the Parks, Recreation & Open Space Detail By Project report in the appendix.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Parks, Recreation &amp; Open Space</b>								
Capital Projects Fund	\$122,018	\$740,000	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Conservation Trust Fund	\$2,970,492	\$0	\$360,000	\$730,000	\$660,000	\$450,000	\$50,000	\$2,250,000
Gifts & Grants Fund	\$394,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Open Space Fund	\$5,195,852	\$1,950,000	\$1,700,000	\$1,900,000	\$1,350,000	\$650,000	\$100,000	\$5,700,000
Parks Development Fund	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Cost</b>	<b>\$8,683,058</b>	<b>\$3,040,000</b>	<b>\$2,120,000</b>	<b>\$2,630,000</b>	<b>\$2,010,000</b>	<b>\$1,100,000</b>	<b>\$150,000</b>	<b>\$8,010,000</b>

**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**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	Nicole Ankeney
<b>Proj. Type:</b>	New Construction/Development/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	No

**Description:**

This project provides improvements to existing parks and new park additions in the city's existing parks or on lands set aside for park development. Detail is in the individual project pages in the Parks, Recreation & Open Space Detail by Project report in the appendix. Most of the projects consist of improvements to numerous existing parks and playgrounds.

## PARKS, RECREATION & OPEN SPACE

### Construction Parks

#### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Parks, Recreation &amp; Open Space</b>								
Capital Projects Fund	\$1,566,635	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0
Conservation Trust Fund	\$1,167,605	\$550,000	\$2,150,000	\$850,000	\$0	\$100,000	\$0	\$3,100,000
Gifts & Grants Fund	\$850,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Open Space Fund	\$7,202,226	\$3,950,000	\$5,350,000	\$800,000	\$2,650,000	\$3,800,000	\$4,000,000	\$16,600,000
Parks Development Fund	\$3,621,689	\$4,432,229	\$2,041,902	\$1,458,660	\$56,486	\$0	\$0	\$3,557,048
<b>Total Cost</b>	<b>\$14,408,536</b>	<b>\$8,992,229</b>	<b>\$9,541,902</b>	<b>\$3,108,660</b>	<b>\$2,706,486</b>	<b>\$3,900,000</b>	<b>\$4,000,000</b>	<b>\$23,257,048</b>

**Operating Impact:**

The majority of expenditures in 2024 through 2028 are related to park and playground renovation efforts and will not result in additional operating expenses. However, the Central Community Park is new construction to start in 2024. Water related expenses would begin in 2024 and other related operating expense would follow a warranty period and most likely begin in 2025. Dome Park is new construction planned for in 2024. Water related expense would begin in 2025 and other related operating expenses follow a warranty period and most likely begin in 2026. Red-tailed Hawk Park Phase II is planned for design and construction in 2024 and 2025, respectively. Water related expenses begin in 2025 and other related operating expenses would follow a warranty period and start in 2027. 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	2025	2026	2027	2028	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
<b>Total Operating Costs</b>	<b>\$930,000</b>	<b>\$1,098,500</b>	<b>\$1,274,500</b>	<b>\$1,331,500</b>	<b>\$4,634,500</b>

**PUBLIC WORKS**

**13th Avenue Multimodal Final Design**

**PROJECT INFORMATION**

**Location:** 13th Ave from Yosemite to the Highline Canal Trail      **Proj. Manager:** TBD  
**Proj. Type:** Improvements to System/Facility/Infrastructure      **Start Date:** Ongoing  
**Category:** Infrastructure      **End Date:** Ongoing  
**Bond Funded:** No

**Description:**

The 13th Avenue Study and Final Design will be used to identify constraints and opportunities and conduct NEPA preparations to have the 13th Avenue Multimodal Improvements queued for construction.

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>

**Operating Impact:**

Design only; no operating impacts

**ADA Accommodation Equity and Access**

**PROJECT INFORMATION**

**Location:** To be determined based on need and funding      **Proj. Manager:** Carlie Campuzano  
**Proj. Type:** Improvements to System/Facility/Infrastructure      **Start Date:** Ongoing  
**Category:** Infrastructure      **End Date:** Ongoing  
**Bond Funded:** No

**Description:**

This program will fund an update to the city's ADA transition plan as well as implementing recommendations to the extent that additional funds are available.

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$1,923,498	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
<b>Total Cost</b>	<b>\$1,923,498</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>

## PUBLIC WORKS

### ADA Accomodation Equity and Access

**Operating Impact:**

Improvements to existing infrastructure will not have operating impacts.

### Alameda Bridge Over I-225 - NEPA and Final Design

**PROJECT INFORMATION**

<b>Location:</b>	Alameda and I-225	<b>Proj. Manager:</b>	TBD
<b>Proj. Type:</b>	Improvements to System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	No

**Description:**

The Alameda Bridge over I-225 project will advance the concept design for an enhanced bridge replacement and will conduct NEPA preparations to be competitive for federal funding in the future.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Public Works</u>								
Capital Projects Fund	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>

**Operating Impact:**

Design only; no operating impacts

### Gun Club Road - NEPA and Final Design

**PROJECT INFORMATION**

<b>Location:</b>	Gun Club from Quincy to Aurora Pkwy	<b>Proj. Manager:</b>	TBD
<b>Proj. Type:</b>	Improvements to System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	No

**Description:**

This project will complete the final design along Gun Club south of Quincy to Aurora Parkway to reduce significant congestion, improve safety and provide multimodal access.

**PUBLIC WORKS**

**Gun Club Road - NEPA and Final Design**

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$0	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500,000</b>

**Operating Impact:**

Design only; no operating impacts

**Multimodal Implementation**

**PROJECT INFORMATION**

<b>Location:</b>	TBD	<b>Proj. Manager:</b>	TBD
<b>Proj. Type:</b>	Improvements to System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$0	\$0	\$600,000	\$0	\$0	\$1,000,000	\$3,475,000	\$5,075,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$3,475,000</b>	<b>\$5,075,000</b>

**Operating Impact:**

TBD

**PUBLIC WORKS**

**Nine Mile Ped Bridge**

**PROJECT INFORMATION**

**Location:** Parker Road near Iliff **Proj. Manager:** Bret Banwart  
**Proj. Type:** Upgrade or Expand System/Facility/Infrastructure **Start Date:** Ongoing  
**Category:** Infrastructure **End Date:** Ongoing  
**Bond Funded:** No

**Description:**

The project will construct a pedestrian and bicycle bridge that will span Colorado State Highway 83 (Parker Road) west of I-225. The bridge will provide a safe pedestrian connection between the RTD Nine Mile Rail and Bus Station, adjacent residential, business developments, and The Point at Nine Mile Station

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$0	\$0	\$4,000,000	\$0	\$0	\$0	\$0	\$4,000,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000,000</b>

**Operating Impact:**  
TBD

**Northwest Aurora Alley Paving Program**

**PROJECT INFORMATION**

**Location:** Northwest Aurora **Proj. Manager:** Cathy Valencia  
**Proj. Type:** Upgrade or Expand System/Facility/Infrastructure **Start Date:** Ongoing  
**Category:** Infrastructure **End Date:** Ongoing  
**Bond Funded:** No

**Description:**

Program involves the paving of alleyways in Northwest Aurora.

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$500,001	\$525,000	\$551,250	\$578,810	\$607,750	\$638,138	\$670,045	\$3,045,993
<b>Total Cost</b>	<b>\$500,001</b>	<b>\$525,000</b>	<b>\$551,250</b>	<b>\$578,810</b>	<b>\$607,750</b>	<b>\$638,138</b>	<b>\$670,045</b>	<b>\$3,045,993</b>

## PUBLIC WORKS

### Northwest Aurora Alley Paving Program

**Operating Impact:**

Improvements to existing infrastructure will not have operating impact.

### Peoria Bridge over Sand Creek NEPA/Final Design

**PROJECT INFORMATION**

<b>Location:</b>	Peoria St, north of Montview Blvd	<b>Proj. Manager:</b>	TBD
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	No

**Description:**

This project will provide final design for the reconstruction of the functionally obsolete and structurally deficient Peoria Street Bridge over Sand Creek. New barrier protected widened sidewalks and lighting will also improve multi-modal access to the adjacent Peoria and Fitzsimons transit stations.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>

**Operating Impact:**

Design only; no operating impacts

### Picadilly Road Agreements

**PROJECT INFORMATION**

<b>Location:</b>	Various	<b>Proj. Manager:</b>	TBD
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	No

**Description:**

This funding represents city cost-share obligations related to developer projects near the I-70/Picadilly Interchange.



**PUBLIC WORKS**

**Picadilly Road Agreements**

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$7,628,000	\$0	\$3,900,000	\$0	\$0	\$0	\$0	\$3,900,000
<b>Total Cost</b>	<b>\$7,628,000</b>	<b>\$0</b>	<b>\$3,900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,900,000</b>

**Operating Impact:**

Improvements to existing infrastructure will have minimal operating impacts.

**Police District 2 Debt Service**

**PROJECT INFORMATION**

<b>Location:</b>	District 2, Central Aurora	<b>Proj. Manager:</b>	Elly Watson
<b>Proj. Type:</b>	Improvements to System/Facility/Infrastructure	<b>Start Date:</b>	Quarter 2, 2015
<b>Category:</b>	Public Safety	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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 debt service payment.

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$778,344	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$4,125,000
<b>Total Cost</b>	<b>\$778,344</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$4,125,000</b>

**Operating Impact:**

Operating expenses were built into previous budgets, including utilities, custodial, trash service, routine building maintenance, etc.

**PUBLIC WORKS**

**Public Safety Master Plan / Implementation**

**PROJECT INFORMATION**

**Location:** Citywide **Proj. Manager:** Elly Watson  
**Proj. Type:** Improvements to System/Facility/Infrastructure **Start Date:** Ongoing  
**Category:** Infrastructure **End Date:** Ongoing  
**Bond Funded:** No

**Description:**

This project includes a Master Plan condition study of all Public Safety infrastructure as well as funds in future years for implementation of needs resulting from the plan.

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$0	\$700,000	\$600,000	\$0	\$0	\$1,000,000	\$3,475,000	\$5,075,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$3,475,000</b>	<b>\$5,075,000</b>

**Operating Impact:**

The master plan will not have an operating impact. The impact of future improvements is to be determined.

**Traffic Management System**

**PROJECT INFORMATION**

**Location:** TBD **Proj. Manager:** Carlie Campuzano  
**Proj. Type:** New Construction/Development/Infrastructure **Start Date:** Ongoing  
**Category:** Infrastructure **End Date:** Ongoing  
**Bond Funded:** No

**Description:**

In response to a street network that is increasing in technological complexity and growing in size, the city is setting aside funds towards improvements to the traffic signal system which could include software upgrades, technological infrastructure improvements, and/or a traffic management center.

**FINANCIAL INFORMATION**

**Capital Funding:**

Department / Fund	Carryforward 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<b>Public Works</b>								
Capital Projects Fund	\$0	\$2,500,000	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$2,000,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>

## PUBLIC WORKS

### Traffic Management System

**Operating Impact:**

Operational impacts will occur in future years outside of the 5-year plan.

### Transportation Priority Projects

**PROJECT INFORMATION**

<b>Location:</b>	Various locations citywide	<b>Proj. Manager:</b>	Jana Krell
<b>Proj. Type:</b>	Upgrade or Expand System/Facility/Infrastructure	<b>Start Date:</b>	Ongoing
<b>Category:</b>	Infrastructure	<b>End Date:</b>	Ongoing
		<b>Bond Funded:</b>	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 2022	2023 Projected	Five-Year Plan					Total 2024-2028
			2024	2025	2026	2027	2028	
<u>Public Works</u>								
Capital Projects Fund	\$14,415,024	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$8,000,000
<b>Total Cost</b>	<b>\$14,415,024</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$8,000,000</b>

**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.





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# City of Aurora, Colorado

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## **2024 Operating and Capital Improvement Budget**

# APPENDICES





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 1 Operating Budget Reconciliations







# Operating Budget Reconciliation Overview

## 2024 OPERATING RECONCILIATION

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2024 Operating Budget. The process includes several entries:

- 2023 Original Budget;
- Removal of one-time costs previously included in the budget;
- Items from 2023 Supplemental ordinances that were approved to be ongoing items in 2024;
- Estimated personal services adjustments (PS Deltas) representing changes to personal services costs;
- Other adjustments for mandated costs like electricity and water lead to the ‘Base Final’ total column;
- Adds and cuts; and
- Council adjustments to the Proposed Budget (Proposed Adjustments).

## RECONCILIATION OF 2022 ACFR TO 2024 GENERAL FUND SUMMARY

The purpose of this reconciliation is to illustrate the differences between the General Fund 2022 actual fund balance as reported in the Annual Comprehensive Financial Report (ACFR) to the 2022 actual unassigned funds available reported in the General Fund Summary.

## CITY COUNCIL ADJUSTMENTS TO CITY MANAGER’S 2024 PROPOSED BUDGET

At the September 30, 2023 Budget Workshop, City Council made adjustments to the 2024 Proposed Budget. This is a summary of those changes.

## Appendix 1 2024 Operating Reconciliation by Fund and Department

Fund \ Department	2023 Original Final	2023 Onetimes / Init Adj	2022 Fall 2023 Spr Supp	2024 PS Deltas	2024 Other Adj	2024 Base Final	2024 Base Adds	2024 Base Cuts	2024 Proposed Estimate	2024 Proposed Adjust	2024 Adopted Final
<b>COMMUNITY DEVELOPMENT FUND</b>											
Housing and Community Services total:	4,647,947	0	0	-10,900	10,900	4,647,947	96,756	0	4,744,703	0	4,744,703
<b>COMMUNITY DEVELOPMENT FUND TOTAL:</b>	<b>4,647,947</b>	<b>0</b>	<b>0</b>	<b>-10,900</b>	<b>10,900</b>	<b>4,647,947</b>	<b>96,756</b>	<b>0</b>	<b>4,744,703</b>	<b>0</b>	<b>4,744,703</b>
<b>CONSERVATION TRUST FUND</b>											
Non-Departmental total:	250,000	0	0	0	-250,000	0	2,844	0	2,844	0	2,844
Parks, Recreation & Open Space total:	1,425,767	0	0	65,079	-2,220	1,488,626	0	0	1,488,626	0	1,488,626
<b>CONSERVATION TRUST FUND TOTAL:</b>	<b>1,675,767</b>	<b>0</b>	<b>0</b>	<b>65,079</b>	<b>-252,220</b>	<b>1,488,626</b>	<b>2,844</b>	<b>0</b>	<b>1,491,470</b>	<b>0</b>	<b>1,491,470</b>
<b>CULTURAL SERVICES FUND</b>											
Library & Cultural Services total:	3,483,424	0	0	185,711	11,860	3,680,995	0	0	3,680,995	0	3,680,995
Non-Departmental total:	22,992	0	0	0	0	22,992	3,700	0	26,692	0	26,692
<b>CULTURAL SERVICES FUND TOTAL:</b>	<b>3,506,416</b>	<b>0</b>	<b>0</b>	<b>185,711</b>	<b>11,860</b>	<b>3,703,987</b>	<b>3,700</b>	<b>0</b>	<b>3,707,687</b>	<b>0</b>	<b>3,707,687</b>
<b>DESIGNATED REVENUES FUND</b>											
Communications total:	230,211	0	0	0	-30,227	199,984	0	0	199,984	0	199,984
Court Administration total:	135,104	0	0	0	17,597	152,701	0	0	152,701	0	152,701
Finance total:	30,110	0	0	0	310	30,420	0	0	30,420	0	30,420
Judicial total:	551,853	0	0	21,654	-14,587	558,920	0	0	558,920	0	558,920
Non-Departmental total:	3,433,000	0	0	0	108,403	3,541,403	2,200	0	3,543,603	0	3,543,603
Parks, Recreation & Open Space total:	1,379,008	0	0	83,888	100	1,462,996	0	0	1,462,996	0	1,462,996
Police total:	2,219,576	-1,100,000	1,470,900	58,773	347,979	2,997,228	400,000	0	3,397,228	0	3,397,228
Public Defender total:	372,433	-368,921	0	-3,512	323,500	323,500	0	0	323,500	0	323,500
Public Works total:	24,076	0	0	0	0	24,076	0	0	24,076	0	24,076
<b>DESIGNATED REVENUES FUND TOTAL:</b>	<b>8,375,371</b>	<b>-1,468,921</b>	<b>1,470,900</b>	<b>160,803</b>	<b>753,075</b>	<b>9,291,228</b>	<b>402,200</b>	<b>0</b>	<b>9,693,428</b>	<b>0</b>	<b>9,693,428</b>
<b>DEVELOPMENT REVIEW FUND</b>											

## Appendix 1 2024 Operating Reconciliation by Fund and Department

Fund \ Department	2023 Original Final	2023 Onetimes / Init Adj	2022 Fall 2023 Spr Supp	2024 PS Deltas	2024 Other Adj	2024 Base Final	2024 Base Adds	2024 Base Cuts	2024 Proposed Estimate	2024 Proposed Adjust	2024 Adopted Final
<b>DEVELOPMENT REVIEW FUND</b>											
Aurora Water total:	334,289	-6,000	724,647	91,856	0	1,144,792	0	0	1,144,792	0	1,144,792
General Management total:	1,750,153	0	0	-56,633	942	1,694,462	0	0	1,694,462	0	1,694,462
Information Technology total:	699,796	0	0	-5,316	365,254	1,059,734	0	0	1,059,734	0	1,059,734
Non-Departmental total:	3,624,596	0	0	54,815	283,370	3,962,781	-969,400	0	2,993,381	0	2,993,381
Parks, Recreation & Open Space total:	155,110	0	0	16,611	0	171,721	-171,721	0	0	0	0
Planning & Development Services total:	3,055,969	-4,000	0	349,220	23,949	3,425,138	-194,122	0	3,231,016	0	3,231,016
Public Works total:	13,866,616	-8,000	-719,393	1,187,806	36,334	14,363,363	-259,285	0	14,104,078	0	14,104,078
<b>DEVELOPMENT REVIEW FUND TOTAL:</b>	<b>23,486,529</b>	<b>-18,000</b>	<b>5,254</b>	<b>1,638,359</b>	<b>709,849</b>	<b>25,821,991</b>	<b>-1,594,528</b>	<b>0</b>	<b>24,227,463</b>	<b>0</b>	<b>24,227,463</b>
<b>ENHANCED E-911 FUND</b>											
Aurora911 total:	6,621,416	0	0	1,018,732	0	7,640,148	0	0	7,640,148	0	7,640,148
Information Technology total:	4,405,435	-60,000	0	23,730	387,469	4,756,634	0	0	4,756,634	0	4,756,634
Non-Departmental total:	7,515	0	0	0	0	7,515	16,200	0	23,715	0	23,715
<b>ENHANCED E-911 FUND TOTAL:</b>	<b>11,034,366</b>	<b>-60,000</b>	<b>0</b>	<b>1,042,462</b>	<b>387,469</b>	<b>12,404,297</b>	<b>16,200</b>	<b>0</b>	<b>12,420,497</b>	<b>0</b>	<b>12,420,497</b>
<b>FLEET MANAGEMENT FUND</b>											
Non-Departmental total:	15,669	0	0	0	0	15,669	10,000	0	25,669	0	25,669
Public Works total:	14,264,239	0	0	549,431	-662,115	14,151,555	0	0	14,151,555	0	14,151,555
<b>FLEET MANAGEMENT FUND TOTAL:</b>	<b>14,279,908</b>	<b>0</b>	<b>0</b>	<b>549,431</b>	<b>-662,115</b>	<b>14,167,224</b>	<b>10,000</b>	<b>0</b>	<b>14,177,224</b>	<b>0</b>	<b>14,177,224</b>
<b>GENERAL FUND</b>											
Aurora Water total:	637,894	0	0	-19,895	0	617,999	0	0	617,999	0	617,999
Aurora911 total:	8,339,115	0	0	186,018	938,514	9,463,647	0	0	9,463,647	0	9,463,647
City Attorney total:	8,869,590	-1,980	0	801,843	44,247	9,713,700	277,045	0	9,990,745	0	9,990,745
City Council total:	4,126,257	-2,700,000	0	121,968	78,186	1,626,411	0	0	1,626,411	0	1,626,411

## Appendix 1 2024 Operating Reconciliation by Fund and Department

Fund \ Department	2023 Original Final	2023 Onetimes / Init Adj	2022 Fall 2023 Spr Supp	2024 PS Deltas	2024 Other Adj	2024 Base Final	2024 Base Adds	2024 Base Cuts	2024 Proposed Estimate	2024 Proposed Adjust	2024 Adopted Final
<b>GENERAL FUND</b>											
Civil Service Commission total:	1,010,420	0	-324,338	28,025	1,084	715,191	0	0	715,191	0	715,191
Communications total:	4,305,456	-2,000	0	224,596	10,224	4,538,276	0	0	4,538,276	0	4,538,276
Court Administration total:	12,455,080	-231,000	0	1,289,353	-112,880	13,400,553	733,100	0	14,133,653	0	14,133,653
Finance total:	10,082,281	0	0	781,623	-30,552	10,833,352	0	0	10,833,352	0	10,833,352
Fire total:	81,121,358	-134,507	-3,036,122	4,202,034	1,006,444	83,159,207	3,178,776	0	86,337,983	0	86,337,983
General Management total:	5,339,025	-62,000	-742,108	212,717	123,134	4,870,768	0	0	4,870,768	0	4,870,768
Housing and Community Services total:	10,542,899	-95,000	0	407,719	628,943	11,484,561	883,867	0	12,368,428	0	12,368,428
Human Resources total:	4,210,347	-6,000	1,488,601	431,883	104,848	6,229,679	0	0	6,229,679	0	6,229,679
Information Technology total:	23,189,543	-262,618	-365,878	811,702	2,493,702	25,866,451	0	0	25,866,451	0	25,866,451
Judicial total:	3,453,908	0	0	193,681	39,364	3,686,953	0	0	3,686,953	0	3,686,953
Library & Cultural Services total:	6,824,341	-50,000	0	414,222	92,193	7,280,756	0	0	7,280,756	0	7,280,756
Non-Departmental total:	84,626,646	-3,097,142	0	1,046,357	2,292,897	84,868,758	626,168	0	85,494,926	0	85,494,926
Parks, Recreation & Open Space total:	18,259,266	-165,000	0	372,456	474,627	18,941,349	-29,913	0	18,911,436	0	18,911,436
Planning & Development Services total:	3,535,211	0	419,887	247,775	-25,441	4,177,432	194,122	0	4,371,554	0	4,371,554
Police total:	142,175,818	-1,203,260	636,913	9,846,838	1,748,361	153,204,670	2,582,099	0	155,786,769	0	155,786,769
Public Defender total:	2,235,773	0	0	129,098	-136,913	2,227,958	0	0	2,227,958	30,000	2,257,958
Public Works total:	40,047,979	-6,000	44,746	1,383,600	1,680,609	43,150,934	259,285	0	43,410,219	0	43,410,219
<b>GENERAL FUND TOTAL:</b>	<b>475,388,207</b>	<b>-8,016,507</b>	<b>-1,878,299</b>	<b>23,113,613</b>	<b>11,451,591</b>	<b>500,058,605</b>	<b>8,704,549</b>	<b>0</b>	<b>508,763,154</b>	<b>30,000</b>	<b>508,793,154</b>
<b>GIFTS &amp; GRANTS FUND</b>											
Fire total:	115,886	0	0	21,479	0	137,365	-114,365	0	23,000	0	23,000
General Management total:	22,300	0	-12,300	0	0	10,000	0	0	10,000	0	10,000
Housing and Community Services total:	2,464,976	955,720	0	0	-1,493,369	1,927,327	0	0	1,927,327	0	1,927,327
Human Resources total:	1,294	0	12,300	0	0	13,594	0	0	13,594	0	13,594

## Appendix 1 2024 Operating Reconciliation by Fund and Department

Fund \ Department	2023 Original Final	2023 Onetimes / Init Adj	2022 Fall 2023 Spr Supp	2024 PS Deltas	2024 Other Adj	2024 Base Final	2024 Base Adds	2024 Base Cuts	2024 Proposed Estimate	2024 Proposed Adjust	2024 Adopted Final
<b>GIFTS &amp; GRANTS FUND</b>											
Judicial total:	0	0	0	0	260,000	260,000	0	0	260,000	0	260,000
Library & Cultural Services total:	143,549	0	0	0	3,338	146,887	0	0	146,887	0	146,887
Non-Departmental total:	1,952,121	-320,000	0	15,160	0	1,647,281	0	0	1,647,281	0	1,647,281
Parks, Recreation & Open Space total:	468,712	0	0	0	58,370	527,082	0	0	527,082	0	527,082
Planning & Development Services total:	366,658	-1,500	0	45,458	-1,000	409,616	0	0	409,616	0	409,616
Police total:	5,302,691	0	0	-296,647	-281,834	4,724,210	0	0	4,724,210	0	4,724,210
<b>GIFTS &amp; GRANTS FUND TOTAL:</b>	<b>10,838,187</b>	<b>634,220</b>	<b>0</b>	<b>-214,550</b>	<b>-1,454,495</b>	<b>9,803,362</b>	<b>-114,365</b>	<b>0</b>	<b>9,688,997</b>	<b>0</b>	<b>9,688,997</b>
<b>GOLF COURSES FUND</b>											
Non-Departmental total:	22,836	0	0	0	0	22,836	6,600	0	29,436	0	29,436
Parks, Recreation & Open Space total:	9,557,662	0	0	254,252	111,049	9,922,963	0	0	9,922,963	0	9,922,963
<b>GOLF COURSES FUND TOTAL:</b>	<b>9,580,498</b>	<b>0</b>	<b>0</b>	<b>254,252</b>	<b>111,049</b>	<b>9,945,799</b>	<b>6,600</b>	<b>0</b>	<b>9,952,399</b>	<b>0</b>	<b>9,952,399</b>
<b>MARIJUANA TAX REVENUE FUND</b>											
Housing and Community Services total:	6,454,399	-2,275,415	-141,974	26,408	275,792	4,339,210	0	0	4,339,210	0	4,339,210
Non-Departmental total:	13,684,916	-3,684,916	0	0	0	10,000,000	0	0	10,000,000	0	10,000,000
<b>MARIJUANA TAX REVENUE FUND TOTAL:</b>	<b>20,139,315</b>	<b>-5,960,331</b>	<b>-141,974</b>	<b>26,408</b>	<b>275,792</b>	<b>14,339,210</b>	<b>0</b>	<b>0</b>	<b>14,339,210</b>	<b>0</b>	<b>14,339,210</b>
<b>OPEN SPACE FUND</b>											
Non-Departmental total:	5,052	0	0	0	0	5,052	9,088	0	14,140	0	14,140
Parks, Recreation & Open Space total:	7,154,278	-138,500	0	294,472	89,769	7,400,019	0	0	7,400,019	0	7,400,019
<b>OPEN SPACE FUND TOTAL:</b>	<b>7,159,330</b>	<b>-138,500</b>	<b>0</b>	<b>294,472</b>	<b>89,769</b>	<b>7,405,071</b>	<b>9,088</b>	<b>0</b>	<b>7,414,159</b>	<b>0</b>	<b>7,414,159</b>
<b>PARKING AND MOBILITY FUND</b>											
Non-Departmental total:	0	0	0	0	0	0	600	0	600	0	600
Public Works total:	1,344,507	-100,000	0	97,123	21,447	1,363,077	0	0	1,363,077	0	1,363,077

## Appendix 1 2024 Operating Reconciliation by Fund and Department

Fund \ Department	2023 Original Final	2023 Onetimes / Init Adj	2022 Fall 2023 Spr Supp	2024 PS Deltas	2024 Other Adj	2024 Base Final	2024 Base Adds	2024 Base Cuts	2024 Proposed Estimate	2024 Proposed Adjust	2024 Adopted Final
<b>PARKING AND MOBILITY FUND</b>											
<b>PARKING AND MOBILITY FUND TOTAL:</b>	1,344,507	-100,000	0	97,123	21,447	1,363,077	600	0	1,363,677	0	1,363,677
<b>PARKS DEVELOPMENT FUND</b>											
Non-Departmental total:	0	0	0	0	0	0	200	0	200	0	200
Parks, Recreation & Open Space total:	97,258	0	0	21,463	0	118,721	171,721	0	290,442	0	290,442
<b>PARKS DEVELOPMENT FUND TOTAL:</b>	97,258	0	0	21,463	0	118,721	171,921	0	290,642	0	290,642
<b>RECREATION FUND</b>											
Non-Departmental total:	61,462	0	0	29,064	0	90,526	21,600	0	112,126	0	112,126
Parks, Recreation & Open Space total:	17,039,739	-500,000	0	714,289	4,804	17,258,832	-102,049	0	17,156,783	0	17,156,783
<b>RECREATION FUND TOTAL:</b>	17,101,201	-500,000	0	743,353	4,804	17,349,358	-80,449	0	17,268,909	0	17,268,909
<b>RISK MANAGEMENT FUND</b>											
Human Resources total:	16,321,402	0	0	102,501	2,960,004	19,383,907	0	0	19,383,907	0	19,383,907
Non-Departmental total:	0	0	0	0	0	0	2,200	0	2,200	0	2,200
<b>RISK MANAGEMENT FUND TOTAL:</b>	16,321,402	0	0	102,501	2,960,004	19,383,907	2,200	0	19,386,107	0	19,386,107
<b>WASTEWATER FUND</b>											
Aurora Water total:	74,122,629	-459,200	0	1,278,094	3,543,581	78,485,104	672,335	0	79,157,439	0	79,157,439
Non-Departmental total:	104,399	0	0	17,460	0	121,859	32,876	0	154,735	0	154,735
<b>WASTEWATER FUND TOTAL:</b>	74,227,028	-459,200	0	1,295,554	3,543,581	78,606,963	705,211	0	79,312,174	0	79,312,174
<b>WATER FUND</b>											
Aurora Water total:	115,974,689	-1,530,410	0	2,826,139	14,162,699	131,433,117	-672,335	0	130,760,782	0	130,760,782
City Attorney total:	393,147	-1,620	0	69,435	0	460,962	0	0	460,962	0	460,962
Non-Departmental total:	279,468	0	0	12,010	0	291,478	66,524	0	358,002	0	358,002
<b>WATER FUND TOTAL:</b>	116,647,304	-1,532,030	0	2,907,584	14,162,699	132,185,557	-605,811	0	131,579,746	0	131,579,746

**Appendix 1**  
**2024 Operating Reconciliation by Fund and Department**

Fund \ Department	2023 Original Final	2023 Onetimes / Init Adj	2022 Fall 2023 Spr Supp	2024 PS Deltas	2024 Other Adj	2024 Base Final	2024 Base Adds	2024 Base Cuts	2024 Proposed Estimate	2024 Proposed Adjust	2024 Adopted Final
<b>GRAND TOTAL OPERATING BUDGET:</b>	<b>815,850,541</b>	<b>-17,619,269</b>	<b>-544,119</b>	<b>32,272,718</b>	<b>32,125,059</b>	<b>862,084,930</b>	<b>7,736,716</b>	<b>0</b>	<b>869,821,646</b>	<b>30,000</b>	<b>869,851,646</b>

**Appendix 1: Council Budget Adjustment Reconciliation**

**City Council Adjustments to City Manager's 2024 Proposed Budget**

Fund / Department	Adjustments	FTE Change	Sources	Uses	
			Revenue / Transfers In	One-Time Budget	Ongoing Budget
<b>2023 Council Adjustments</b>					
<b>General Fund</b>					
Public Works	Sidewalk Infill (Uses \$410,000 of Council set-aside)	-	\$ -	\$ 410,000	\$ -
City Council	Sidewalk Infill (Uses \$410,000 of Council set-aside)	-	-	(410,000)	-
<b>Total General Fund Council Adjustments</b>		-	\$ -	\$ -	\$ -
<i>2023 General Fund Bottom Line Funds Available Adjustment</i>				\$ -	\$ -
<b>2024 Council Adjustments</b>					
<b>General Fund</b>					
Public Defender	Mental Health Professional Variable Hour Position from 30 to 40 hours	-	\$ -	\$ 30,000	\$ -
<b>Total General Fund Council Adjustments</b>		-	\$ -	\$ 30,000	\$ -
<i>2024 General Fund Bottom Line Funds Available Adjustment</i>				\$ (30,000)	\$ -
<b>TOTAL COUNCIL ADJUSTMENTS FOR ALL FUNDS</b>		-	-	\$ (30,000)	\$ -



## Reconciliation of 2022 ACFR General Fund Balance, 12/31/22 to 2024 Budget Document Unassigned Funds Available, 12/31/22

	Funds	Source
<b>Ending 2022 GAAP General Fund Balance, ACFR, 12/31/22</b>	<b>\$ 154,518,942</b>	(2022 ACFR, p. 127)
<b>Less: Adjustments to ACFR 2022 GAAP General Fund Balance</b> (GAAP-Related Accounting Items - Budget Document does not make GAAP-related adjustments)		
Adjustment for fund perspective difference	(12,948,194)	(2022 ACFR, p. 127)
Adjustment of Investments to Fair Value	3,453,521	(2022 ACFR, p. 127)
Asset held for resale value reassessment	5,511,000	(2022 ACFR, p. 127)
Assets not available for appropriation	(1,704,872)	(2022 ACFR, p. 127)
Current Year Operating Encumbrances	(13,634,448)	(2022 ACFR, p. 127)
Inventories	(212,096)	(2022 ACFR, p. 127)
Sales, Use & Lodgers Tax Accrual	(43,333,066)	(2022 ACFR, p. 127)
Total of GAAP-Related Adjustments	(62,868,155)	
<b>Ending Actual Funds Available, General Fund Balance, ACFR Non-GAAP, 12/31/22</b>	<b>\$ 91,650,787</b>	(2022 ACFR, p. 127)
<b>Less: Reservations and Designations, 12/31/22</b>		
Estimated Designations (designated for ACFR and Budget purposes)		
Restricted for TABOR	6,398,922	(2022 ACFR p. 127; 2024 Budget Document, p. G-4)
Committed for Policy Reserve	38,424,613	(2022 ACFR p. 127; 2024 Budget Document, p. G-4)
<b>Unassigned Funds Available for Appropriation After Restrictions and Council Commitments Held for 2022 Operating Reserve - 2022 ACFR</b>	<b>46,827,252</b>	(2022 ACFR, p. 127)
Committed for Regatta Plaza	6,765,000	(2024 Budget Document, p. G-4)
Unassigned but Held for Cyber Insurance	5,000,000	(2024 Budget Document, p. G-4)
Unassigned but Held for Recession Reserve	24,181,277	(2024 Budget Document, p. G-4)
<b>2022 Unassigned but Held for Operating Reserve (Budgetary Basis) - 2024 Budget Document</b>	<b>\$ 10,880,975</b>	(2024 Budget Document, p. G-4)





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 2 Capital Improvement Program Detail





# Capital Improvement Program Detail Overview

## **2024 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.

## **2024 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.

## **2024 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	Five-Year Plan						Total Cost 2024 -2028
	2023 Projected	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>BUDGET</b>							
Building Repair Projects - CPF	\$ 3,542,520	\$ 3,537,520	\$ 3,997,520	\$ 3,417,520	\$ 3,417,520	\$ 3,417,520	\$ 17,787,600
Security Enhancements	500,000	1,220,000	500,000	500,000	500,000	500,000	3,220,000
Building Improvements Plan/Implementation	-	1,300,000	-	-	1,000,000	3,475,000	5,775,000
Public Safety Imp. Plan/Implementation	700,000	600,000	-	-	1,000,000	3,475,000	5,075,000
Direct Cost Facility Engineering - CPF	176,418	187,397	193,019	198,810	204,774	210,917	994,917
Budget Carryforward	11,480,030	2,297,701	1,179,221	1,315,741	872,261	528,781	6,193,705
<b>Total Budget Available</b>	<b>\$ 16,398,968</b>	<b>\$ 9,142,618</b>	<b>\$ 5,869,760</b>	<b>\$ 5,432,071</b>	<b>\$ 6,994,555</b>	<b>\$ 11,607,218</b>	<b>\$ 39,046,222</b>
<b>USES</b>							
<b>Direct Cost Facilities Engineering Services</b>	\$ 176,418	\$ 187,397	\$ 193,019	\$ 198,810	\$ 204,774	\$ 210,917	\$ 994,917
<b>Programmatic Maintenance</b>							
Building Improvements Plan/Implementation	\$ -	\$ 1,300,000	\$ -	\$ -	\$ 1,000,000	\$ 3,475,000	\$ 5,775,000
Public Safety Plan/Implementation	700,000	600,000	-	-	1,000,000	3,475,000	5,075,000
Catastrophic Failure Reserve	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Security Enhancements	1,900,000	1,220,000	500,000	500,000	500,000	500,000	3,220,000
<b>Facility Upkeep Projects</b>							
Roof Repair / Replacement	350,000	300,000	350,000	350,000	350,000	350,000	1,700,000
Interior/Exterior Painting	345,000	325,000	345,000	345,000	345,000	345,000	1,705,000
Flooring and Carpet Repair/ Replacement	360,000	300,000	300,000	300,000	300,000	300,000	1,500,000
System Maintenance and Repairs	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
<b>Subtotal Maintenance Projects</b>	<b>\$ 4,105,000</b>	<b>\$ 4,495,000</b>	<b>\$ 1,945,000</b>	<b>\$ 1,945,000</b>	<b>\$ 3,945,000</b>	<b>\$ 8,895,000</b>	<b>\$ 21,225,000</b>
<b>Stand Alone Projects</b>							
AMC Roof Design and Replacement	\$ 2,560,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Animal Shelter ERU	202,000	-	-	-	-	-	-
Automation Netwk/Access Ctrl (various loc.)	60,000	200,000	100,000	100,000	200,000	100,000	700,000
CAPSTC Vehicle Exhaust, misc	15,000	75,000	-	-	-	-	75,000
Central Library Earmark Match (design)	-	350,000	-	-	-	-	350,000
City Owned Fences / Walls	14,459	20,000	20,000	20,000	20,000	20,000	100,000
Citywide Camera Support	15,000	15,000	15,000	15,000	15,000	15,000	75,000
Concrete Repair	-	100,000	100,000	100,000	100,000	100,000	500,000
Courts Heating Pipes / Plumbing	1,626,000	-	-	-	-	-	-
Day Center Locker/Shower	285,000	-	-	-	-	-	-
Detention/ Police HQ Generator	575,000	-	-	-	-	-	-
Electric Gear/Panels/Fire Panels	50,000	50,000	50,000	50,000	50,000	50,000	250,000

**Building Repair Subfund Program Detail**

Project/Title	2023 Projected	Five-Year Plan					Total Cost 2024 -2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
Elevator Modernization	405,000	350,000	250,000	250,000	250,000	250,000	1,350,000
Facilities Equipment	385,000	-	-	-	-	-	-
Fire Facilities	385,000	100,000	100,000	100,000	100,000	100,000	500,000
Fitz Remediation	200,000	-	-	-	-	-	-
Fleet Equip Repl	435,000	80,000	-	-	-	-	80,000
Fox Sign Grant Match	38,000	-	-	-	-	-	-
HVAC / Mech Sys Repairs (various locations)		500,000	500,000	500,000	500,000	500,000	2,500,000
Infor/PMO	36,000	36,000	36,000	36,000	36,000	36,000	180,000
Libraries (workshop)	125,000	-	-	-	-	-	-
Misc Design Work <sup>1</sup>		100,000	100,000	100,000	100,000	100,000	500,000
Misc Small Projects/Repairs	89,390	100,000	100,000	100,000	100,000	100,000	500,000
MLK Design / Level 1 O&M	245,000	160,000	-	-	-	-	160,000
Overhead Door Replacement	150,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Police District 2	175,000	-	-	-	-	-	-
Police Facilities	150,000	100,000	100,000	100,000	100,000	100,000	500,000
Police Long Range	600,000	-	-	-	-	-	-
Replace Generators (various facilities)		100,000	100,000	100,000	100,000	100,000	500,000
Roof Design, Project Management (various)	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Space Planning Services	200,000	-	-	-	-	-	-
Staff Support Services (PM, cost estim, etc)	352,000	200,000	200,000	200,000	-	-	600,000
Storage of FFE Inventory	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Tallyn's Reach 1st Floor Crac Unit/MAU	50,000	-	-	-	-	-	-
Utah Pool HVAC	152,000	-	-	-	-	-	-
TBD Projects <sup>2</sup>	200,000	400,000	400,000	400,000	400,000	400,000	2,000,000
<b>Subtotal Stand Alone Projects</b>	<b>\$ 9,819,849</b>	<b>\$ 3,281,000</b>	<b>\$ 2,416,000</b>	<b>\$ 2,416,000</b>	<b>\$ 2,316,000</b>	<b>\$ 2,216,000</b>	<b>\$ 12,645,000</b>
<b>Total Budget Used</b>	<b>\$ 14,101,267</b>	<b>\$ 7,963,397</b>	<b>\$ 4,554,019</b>	<b>\$ 4,559,810</b>	<b>\$ 6,465,774</b>	<b>\$ 11,321,917</b>	<b>\$ 34,864,917</b>
<b>Budget to Carryforward to Following Year</b>	<b>\$ 2,297,701</b>	<b>\$ 1,179,221</b>	<b>\$ 1,315,741</b>	<b>\$ 872,261</b>	<b>\$ 528,781</b>	<b>\$ 285,301</b>	

Notes:

1. Project designs needed for current year projects, determining appropriate approach and/or establishing budget amounts.
2. TBD Projects will be determined as needs arise.

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>Construction - Parks</b>							
<i>Altura Park</i>							
62932 Altura Park-AdCo	0	0	0	200,000	300,000	0	500,000
(New) Altura Park-PDF	0	0	0	56,486	0	0	56,486
<b>Total Altura Park</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>256,486</b>	<b>300,000</b>	<b>0</b>	<b>556,486</b>
<i>Bellewood Park</i>							
62019 Bellewood Park Renovation- ArCo	250,000	0	0	0	0	0	0
62020 Bellewood Park Renovation - PDF	150,000	0	0	0	0	0	0
<b>Total Bellewood Park</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Buckley Quincy Park</i>							
(New) Buckley Quincy Park ArCo	0	0	0	0	0	3,000,000	3,000,000
<b>Total Buckley Quincy Park</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>	<b>3,000,000</b>
<i>Central Community Park</i>							
62921 Central Community Park-ArCo	1,000,000	3,250,000	0	0	0	0	3,250,000
63732 Central Community Park-CTF	0	800,000	0	0	0	0	800,000
62925 Central Community Park-PDF	153,829	0	0	0	0	0	0
<b>Total Central Community Park</b>	<b>1,153,829</b>	<b>4,050,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,050,000</b>
<i>Centre Hills Park</i>							
62933 Centre Hills Park-PDF	0	0	1,050,535	0	0	0	1,050,535
<b>Total Centre Hills Park</b>	<b>0</b>	<b>0</b>	<b>1,050,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,050,535</b>
<i>Crestridge Park</i>							
62021 Crestridge Park Renovation-ArCo	200,000	0	0	0	0	0	0
62022 Crestridge Park Renovation-PDF	575,762	0	0	0	0	0	0
<b>Total Crestridge Park</b>	<b>775,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Dome Park</i>							
62960 Dome Park-ArCo	0	0	0	700,000	2,000,000	0	2,700,000
62961 Dome Park-PDF	500,000	1,503,194	0	0	0	0	1,503,194
<b>Total Dome Park</b>	<b>500,000</b>	<b>1,503,194</b>	<b>0</b>	<b>700,000</b>	<b>2,000,000</b>	<b>0</b>	<b>4,203,194</b>



## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>Construction - Parks</b>							
<i>Eagle Park</i>							
62939 Eagle Park-ArCo	200,000	0	0	0	0	0	0
62940 Eagle Park-PDF	105,995	0	0	0	0	0	0
<b>Total Eagle Park</b>	<b>305,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Fletcher Park</i>							
62024 Fletcher Park Improvements-ArCO	150,000	0	0	0	0	0	0
<b>Total Fletcher Park</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Fulton Park</i>							
62025 Fulton Park curb cuts - CPF	60,000	0	0	0	0	0	0
<b>Total Fulton Park</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Generals Park</i>							
62026 Generals Park-PDF	341,311	0	0	0	0	0	0
<b>Total Generals Park</b>	<b>341,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Highland Hollows Park</i>							
62941 Highland Hollows Park-ArCO	0	900,000	0	0	0	0	900,000
62942 Highland Hollows Park-PDF	0	88,204	0	0	0	0	88,204
<b>Total Highland Hollows Park</b>	<b>0</b>	<b>988,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>988,204</b>
<i>Homestead Park</i>							
61979 Homestead Park-PDF	150,000	0	0	0	0	0	0
<b>Total Homestead Park</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Kalispell Park</i>							
62944 Kalispell Park-PDF	0	0	276,223	0	0	0	276,223
<b>Total Kalispell Park</b>	<b>0</b>	<b>0</b>	<b>276,223</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276,223</b>
<i>Kingsboro Park</i>							
63738 Kingsboro Park Improvements-ArCo	200,000	0	0	0	0	0	0
63739 Kingsboro Park Improvements-PDF	100,000	0	0	0	0	0	0
<b>Total Kingsboro Park</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>Construction - Parks</b>							
<i>Los Nino's Park</i>							
(New) Los Ninos- ArCo	0	500,000	0	0	0	0	500,000
<b>Total Los Nino's Park</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<i>Lowry Park</i>							
(New) Lowry Park - CTF	0	500,000	0	0	0	0	500,000
62945 Lowry Park Improvements-ArCo	300,000	0	0	0	0	0	0
62946 Lowry Park-PDF	474,285	320,806	0	0	0	0	320,806
<b>Total Lowry Park</b>	<b>774,285</b>	<b>820,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>820,806</b>
<i>Meadowood Park</i>							
62948 Meadowood Park-PDF	0	0	29,047	0	0	0	29,047
62947 Meadowood Playground-CTF	0	0	600,000	0	0	0	600,000
<b>Total Meadowood Park</b>	<b>0</b>	<b>0</b>	<b>629,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>629,047</b>
<i>Panorama Park</i>							
62029 Panorama Park Improvements CTF	200,000	0	0	0	0	0	0
62030 Panorama Park Improvements PDF	100,000	0	0	0	0	0	0
<b>Total Panorama Park</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Parklane Park</i>							
62031 Parklane Park Improvements-AdCO	300,000	0	0	0	0	0	0
<b>Total Parklane Park</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Pheasant Run Park</i>							
62952 Pheasant Run Park-ArCo	200,000	0	0	0	0	0	0
62953 Pheasant Run Park-PDF	327,452	0	0	0	0	0	0
<b>Total Pheasant Run Park</b>	<b>527,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Red-tailed Hawk Park</i>							
62033 Red-tailed Hawk Park-PDF	1,309,878	0	0	0	0	0	0
<b>Total Red-tailed Hawk Park</b>	<b>1,309,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>Construction - Parks</b>							
<i>Rocky Ridge Park</i>							
62034 Rocky Ridge Park-ArCo	700,000	400,000	0	0	0	0	400,000
62973 Rocky Ridge Park-CTF	0	500,000	0	0	0	0	500,000
62974 Rocky Ridge Park-PDF	36,788	0	0	0	0	0	0
<b>Total Rocky Ridge Park</b>	<b>736,788</b>	<b>900,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>
<i>Seven Hills Park</i>							
62954 Seven Hills Green Belt- ArCo	0	300,000	0	0	0	0	300,000
62955 Seven Hills Park-CTF	0	350,000	0	0	0	0	350,000
62956 Seven Hills Park-PDF	0	129,698	0	0	0	0	129,698
<b>Total Seven Hills Park</b>	<b>0</b>	<b>779,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>779,698</b>
<i>Signature Park</i>							
63760 Signature Park Master Plan-ArCo	0	0	0	500,000	0	0	500,000
61933 Signature Park-ArCo	0	0	0	0	0	1,000,000	1,000,000
<b>Total Signature Park</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,500,000</b>
<i>Sports Park Infra Improvements</i>							
62811 Sports Park Improvements-ArCo	250,000	0	250,000	1,250,000	1,500,000	0	3,000,000
62775 Sports Park Improvements-CTF	0	0	250,000	0	100,000	0	350,000
<b>Total Sports Park Infra Improvements</b>	<b>250,000</b>	<b>0</b>	<b>500,000</b>	<b>1,250,000</b>	<b>1,600,000</b>	<b>0</b>	<b>3,350,000</b>
<i>Summer Valley Park</i>							
62957 Summer Valley Park-ArCo	200,000	0	550,000	0	0	0	550,000
<b>Total Summer Valley Park</b>	<b>200,000</b>	<b>0</b>	<b>550,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550,000</b>
<i>Utah Park</i>							
62959 Utah Park-PDF	0	0	102,855	0	0	0	102,855
<b>Total Utah Park</b>	<b>0</b>	<b>0</b>	<b>102,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,855</b>
<i>Village East Park Imp</i>							
62036 Village East Park Improvement-CTF	350,000	0	0	0	0	0	0
63752 Village East Park Improvement-PDF	106,929	0	0	0	0	0	0

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>Construction - Parks</b>							
<i>Total Village East Park Imp</i>	456,929	0	0	0	0	0	0
<b>Total Construction - Parks</b>	<b>8,992,229</b>	<b>\$9,541,902</b>	<b>\$3,108,660</b>	<b>\$2,706,486</b>	<b>\$3,900,000</b>	<b>\$4,000,000</b>	<b>\$23,257,048</b>
<b>Construction OS</b>							
<i>Aurora Reservoir</i>							
61991 Aurora Reservoir Construction-ArCo	300,000	0	0	0	0	0	0
61958 Aurora Reservoir Improvements-CTF	0	60,000	30,000	60,000	50,000	50,000	250,000
<b>Total Aurora Reservoir</b>	<b>300,000</b>	<b>60,000</b>	<b>30,000</b>	<b>60,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>
<i>Coal Creek Upgrades</i>							
61941 Coal Creek Arena-ArCo	0	0	0	0	100,000	0	100,000
<b>Total Coal Creek Upgrades</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<i>Dog Parks</i>							
(New) Grandview Park-ArCo	0	200,000	0	0	0	0	200,000
<b>Total Dog Parks</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
<i>Fencing</i>							
61942 Fencing-ArCo	0	0	0	800,000	0	0	800,000
<b>Total Fencing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800,000</b>	<b>0</b>	<b>0</b>	<b>800,000</b>
<i>Highline Canal Trail</i>							
62872 High Line Canal Improvements-AdCo	0	0	200,000	100,000	50,000	0	350,000
62821 High Line Canal Improvements-ArCo	200,000	0	200,000	200,000	100,000	0	500,000
62827 High Line Canal Improvements-CTF	0	0	200,000	100,000	50,000	0	350,000
62027 HL Canal Underpass TIP match - CPF	740,000	60,000	0	0	0	0	60,000
<b>Total Highline Canal Trail</b>	<b>940,000</b>	<b>60,000</b>	<b>600,000</b>	<b>400,000</b>	<b>200,000</b>	<b>0</b>	<b>1,260,000</b>
<i>Open Space Restoration</i>							
62967 ArCo Open Space Restoration-ArCo	250,000	0	0	0	100,000	0	100,000
<b>Total Open Space Restoration</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<i>Plains Conservation Center</i>							
62032 PCC Site Improvements-ArCo	100,000	1,000,000	0	0	100,000	0	1,100,000

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Construction OS</u></b>							
62873 PCC Site Improvements-CTF	0	300,000	500,000	500,000	350,000	0	1,650,000
<i>Total Plains Conservation Center</i>	<b>100,000</b>	<b>1,300,000</b>	<b>500,000</b>	<b>500,000</b>	<b>450,000</b>	<b>0</b>	<b>2,750,000</b>
<i>Pronghorn Ntrl Area Restoratn</i>							
61943 Pronghorn Preserve-ArCo	0	0	0	0	100,000	0	100,000
<i>Total Pronghorn Ntrl Area Restoratn</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<i>Star K</i>							
63762 Star K Ranch Nature Play-AdCo	400,000	400,000	0	0	0	0	400,000
<i>Total Star K</i>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>
<i>Triple Creek Trail</i>							
62829 Triple Creek Improvements-ArCo	700,000	100,000	1,500,000	250,000	100,000	100,000	2,050,000
<i>Total Triple Creek Trail</i>	<b>700,000</b>	<b>100,000</b>	<b>1,500,000</b>	<b>250,000</b>	<b>100,000</b>	<b>100,000</b>	<b>2,050,000</b>
<i>Westerly Creek</i>							
62037 Westerly Creek Tr Improvements - PDF	350,000	0	0	0	0	0	0
<i>Total Westerly Creek</i>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Construction OS</b>	<b>3,040,000</b>	<b>\$2,120,000</b>	<b>\$2,630,000</b>	<b>\$2,010,000</b>	<b>\$1,100,000</b>	<b>\$150,000</b>	<b>\$8,010,000</b>
<b><u>Greenways / Trails</u></b>							
<i>Infrastructure Trails Small Projects</i>							
62874 Trail Replacement-ArCo	0	200,000	750,000	500,000	300,000	0	1,750,000
62913 Trail Replacement-CTF	0	200,000	0	0	0	0	200,000
62753 Trails Small Projects-AdCo	0	25,000	0	25,000	0	0	50,000
61940 Trails Small Projects-ArCo	0	50,000	0	50,000	0	0	100,000
61959 Trails Small Projects-CTF	0	25,000	0	0	0	0	25,000
<i>Total Infrastructure Trails Small Projects</i>	<b>0</b>	<b>500,000</b>	<b>750,000</b>	<b>575,000</b>	<b>300,000</b>	<b>0</b>	<b>2,125,000</b>
<b>Total Greenways / Trails</b>	<b>0</b>	<b>\$500,000</b>	<b>\$750,000</b>	<b>\$575,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$2,125,000</b>
<b><u>Infrastructure - Open Space</u></b>							
<i>Open Space Restoration</i>							
62765 Open Space Restoration-AdCo	0	20,000	0	0	120,000	20,000	160,000

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Infrastructure - Open Space</u></b>							
62764 Open Space Restoration-ArCo	80,000	80,000	100,000	100,000	900,000	100,000	1,280,000
62912 Open Space Restoration-CTF	20,000	20,000	20,000	20,000	25,000	25,000	110,000
<b><i>Total Open Space Restoration</i></b>	<b>100,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>1,045,000</b>	<b>145,000</b>	<b>1,550,000</b>
<b><i>OS Infra Small Projects</i></b>							
(New) Aurora Reservoir Infrastructure-CTF	30,000	0	0	0	0	0	0
62830 DeLaney Farm Site Improvements-ArCo	0	0	0	0	100,000	0	100,000
61735 Delaney Farm Site Improvements-CTF	50,000	50,000	50,000	50,000	50,000	50,000	250,000
62751 Infra OS Small Projects-AdCo	15,000	0	50,000	0	90,000	0	140,000
61944 Infra OS Small Projects-ArCo	60,000	0	170,000	0	125,000	0	295,000
61961 Infra OS Small Projects-CTF	15,000	0	50,000	0	90,000	0	140,000
<b><i>Total OS Infra Small Projects</i></b>	<b>170,000</b>	<b>50,000</b>	<b>320,000</b>	<b>50,000</b>	<b>455,000</b>	<b>50,000</b>	<b>925,000</b>
<b>Total Infrastructure - Open Space</b>	<b>270,000</b>	<b>\$170,000</b>	<b>\$440,000</b>	<b>\$170,000</b>	<b>\$1,500,000</b>	<b>\$195,000</b>	<b>\$2,475,000</b>
<b><u>Infrastructure-Recreation</u></b>							
<b><i>Moorhead Improvements</i></b>							
62843 Moorhead Center Improvements-AdCo	650,148	0	0	0	0	0	0
63718 Moorhead Center Improvements-CTF	600,000	0	0	0	0	0	0
<b><i>Total Moorhead Improvements</i></b>	<b>1,250,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Rec Infra</i></b>							
62018 Beck Pool Renovation-CTF	800,000	0	0	0	0	0	0
63742 Recreation Fitness Equipment - CTF	140,000	140,000	140,000	140,000	120,000	120,000	660,000
63703 Recreation Infrastructure-CTF	250,000	0	0	0	0	0	0
<b><i>Total Rec Infra</i></b>	<b>1,190,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>120,000</b>	<b>120,000</b>	<b>660,000</b>
<b>Total Infrastructure-Recreation</b>	<b>2,440,148</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$660,000</b>
<b><u>Parks Infrastructure</u></b>							
<b><i>Athletic Field Renovation</i></b>							
61950 Athletic Field Renovation-ArCo	75,000	75,000	75,000	75,000	75,000	75,000	375,000
<b><i>Total Athletic Field Renovation</i></b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>375,000</b>

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><i>Parks Infrastructure</i></b>							
<b><i>Ballfield Renovation</i></b>							
62970 Ballfield Renovation-ArCo	0	0	2,700,000	0	0	100,000	2,800,000
62971 Ballfield Renovation-CTF	0	0	300,000	0	0	0	300,000
<b>Total Ballfield Renovation</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>3,100,000</b>
<b><i>Blue Grass Conversion</i></b>							
62758 Turf Conversion-AdCo	0	0	0	100,000	100,000	50,000	250,000
63750 Turf Conversion-ArCO	100,000	100,000	100,000	100,000	100,000	100,000	500,000
62782 Turf Conversion-CTF	650,000	750,000	650,000	800,000	800,000	400,000	3,400,000
<b>Total Blue Grass Conversion</b>	<b>750,000</b>	<b>850,000</b>	<b>750,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>550,000</b>	<b>4,150,000</b>
<b><i>Bridge Inspect/Repairs</i></b>							
62972 Bridge Inspections/Repairs-CTF	0	0	0	150,000	0	0	150,000
<b>Total Bridge Inspect/Repairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b><i>Const Parks Small Projects</i></b>							
(New) Parks Parking Lot Paving ArCo	0	1,000,000	1,000,000	1,000,000	500,000	500,000	4,000,000
63744 Security Lighting - CTF	75,000	75,000	75,000	75,000	75,000	75,000	375,000
<b>Total Const Parks Small Projects</b>	<b>75,000</b>	<b>1,075,000</b>	<b>1,075,000</b>	<b>1,075,000</b>	<b>575,000</b>	<b>575,000</b>	<b>4,375,000</b>
<b><i>Court Replacement</i></b>							
61945 Court Replacement-ArCo	300,000	200,000	0	500,000	350,000	0	1,050,000
61962 Court Replacement-CTF	0	0	200,000	0	175,000	0	375,000
<b>Total Court Replacement</b>	<b>300,000</b>	<b>200,000</b>	<b>200,000</b>	<b>500,000</b>	<b>525,000</b>	<b>0</b>	<b>1,425,000</b>
<b><i>Irrigation Controller Renovation</i></b>							
63737 Irrigation Controller Renovation-ArCO	25,000	25,000	25,000	825,000	200,000	200,000	1,275,000
61967 Irrigation Controller Renovation-CTF	225,000	225,000	225,000	25,000	75,000	75,000	625,000
<b>Total Irrigation Controller Renovation</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>850,000</b>	<b>275,000</b>	<b>275,000</b>	<b>1,900,000</b>
<b><i>Irrigation Renovation</i></b>							
(New) Irrigation Replacement-AdCo	0	0	0	200,000	200,000	200,000	600,000
61949 Irrigation Replacement-ArCo	100,000	0	100,000	500,000	750,000	750,000	2,100,000

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>Parks Infrastructure</b>							
62028 Irrigation Replacement-CTF	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>Total Irrigation Renovation</b>	<b>300,000</b>	<b>200,000</b>	<b>300,000</b>	<b>900,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>3,700,000</b>
<b>Median Maintenance</b>							
62846 Median Development-CPF	1,500,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
61969 Median Maintenance	44,790	44,790	44,790	44,790	44,790	44,790	223,950
<b>Total Median Maintenance</b>	<b>1,544,790</b>	<b>1,294,790</b>	<b>1,294,790</b>	<b>1,294,790</b>	<b>1,294,790</b>	<b>1,294,790</b>	<b>6,473,950</b>
<b>Park Path Replacement</b>							
62910 Park Path Replacement-AdCo	0	20,000	0	20,000	0	20,000	60,000
61984 Park Path Replacement-ArCo	0	50,000	0	0	0	50,000	100,000
61963 Park Path Replacement-CTF	0	20,000	0	100,000	0	50,000	170,000
<b>Total Park Path Replacement</b>	<b>0</b>	<b>90,000</b>	<b>0</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>	<b>330,000</b>
<b>Park Tree Planting</b>							
62911 Park Tree Planting-AdCo	10,000	10,000	10,000	10,000	10,000	10,000	50,000
62810 Park Tree Planting-ArCo	20,000	20,000	40,000	40,000	40,000	40,000	180,000
61964 Park Tree Planting-CTF	10,000	10,000	10,000	10,000	10,000	10,000	50,000
<b>Total Park Tree Planting</b>	<b>40,000</b>	<b>40,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>280,000</b>
<b>Parks Infra Small Projects</b>							
62781 ADA Compliance-CTF	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
<b>Total Parks Infra Small Projects</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,250,000</b>
<b>Playground Renovation</b>							
62784 Playground Resurfacing-AdCo	0	100,000	100,000	0	100,000	50,000	350,000
61946 Playground Resurfacing-ArCo	0	300,000	300,000	0	50,000	100,000	750,000
<b>Total Playground Renovation</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>1,100,000</b>
<b>Signage</b>							
62809 Park Signage-AdCo	0	50,000	30,000	50,000	100,000	100,000	330,000
61948 Park Signage-ArCo	0	200,000	60,000	50,000	50,000	30,000	390,000
61732 Park Signage-CTF	0	7,500	15,000	50,000	50,000	20,000	142,500



## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2023 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2024 - 2028
		2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b><u>Parks Infrastructure</u></b>							
<i>Total Signage</i>	0	257,500	105,000	150,000	200,000	150,000	862,500
<b>Total Parks Infrastructure</b>	<b>3,584,790</b>	<b>\$4,982,290</b>	<b>\$7,759,790</b>	<b>\$6,424,790</b>	<b>\$5,554,790</b>	<b>\$4,749,790</b>	<b>\$29,471,450</b>
<b><u>Parks Planning and Design</u></b>							
<i>Regional Projects</i>							
(New) Community Parks Development	0	0	0	0	4,000,000	0	4,000,000
<i>Total Regional Projects</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>	<b>0</b>	<b>4,000,000</b>
<b>Total Parks Planning and Design</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$4,000,000</b>
<b><u>Systemwide Improvements - CPF</u></b>							
<i>Regional Projects</i>							
62023 Fire Stations Xeric Landscape - CPF	408,184	20,000	20,000	20,000	20,000	20,000	100,000
<i>Total Regional Projects</i>	<b>408,184</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>100,000</b>
<b>Total Systemwide Improvements - CPF</b>	<b>408,184</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$100,000</b>
<b><u>System-wide Planning</u></b>							
<i>Parks Equity Implementation</i>							
62949 Park Equity Implementation-AdCo	0	500,000	500,000	0	0	0	1,000,000
62950 Park Equity Implementation-ArCo	1,000,000	0	0	0	0	0	0
62951 Park Equity Implementation-CTF	500,000	0	0	0	0	0	0
<i>Total Parks Equity Implementation</i>	<b>1,500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<i>Regional Projects</i>							
(New) Project Dev Fund - CTF	0	300,000	300,000	300,000	300,000	300,000	1,500,000
62035 Strategic Plan - PDF	316,595	0	0	0	0	0	0
<i>Total Regional Projects</i>	<b>316,595</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,500,000</b>
<b>Total System-wide Planning</b>	<b>1,816,595</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$2,500,000</b>

**Parks, Recreation & Open Space Detail By Project**

Program\SubProgram\Fund	2023	Five-Year Plan					Total Cost 2024 - 2028
	Projected Budget <sup>1</sup>	2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>Total Parks, Recreation &amp; Open Space</b>	\$20,551,946	\$18,274,192	\$15,648,450	\$12,346,276	\$16,794,790	\$9,534,790	\$72,598,498

1 Figures represent an estimate of how the 2023 adopted budget will be amended by year-end 2023. This column includes the 2023 adopted budget plus budget transfers, Fall 2022 and Spring 2023 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2023. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

## 2024 - 2028 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2022 <sup>1</sup>	2023 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2024 - 2028	
			2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b><u>Wastewater Fund</u></b>									
<b><u>Collection</u></b>									
52422	Annual Sewer Rehab	0	750,000	2,250,000	750,000	2,250,000	750,000	2,250,000	8,250,000
52107	First Creek Interceptor	30,897,574	15,850,000	8,110,000	0	0	0	0	8,110,000
52106	High Point LS Improvements	48,551	0	0	0	0	0	0	0
52595	Interceptor Connections - Sewer	0	3,760,440	0	0	0	0	0	0
52482	Interceptor Rehab	779,195	750,000	2,250,000	750,000	2,250,000	750,000	2,250,000	8,250,000
52462	Manhole Lining & Rehab	159,786	100,000	1,900,000	1,000,000	150,000	500,000	150,000	3,700,000
52461	Misc Sewer Replacement	14,786,032	6,612,500	13,030,000	1,200,000	1,700,000	300,000	2,362,175	18,592,175
52391	Miscellaneous Lift Station/Force Main Rehab	4,791,726	525,000	3,020,000	1,450,000	200,000	500,000	150,000	5,320,000
52581	New Sewer Line Construction	389,936	3,000,000	3,000,000	5,000,000	0	2,500,000	15,500,000	26,000,000
52346	Reimbursement	17,802	326,798	349,081	408,041	428,362	447,047	467,137	2,099,668
52336	Senac Creek Interceptor	8,185,760	0	16,756,000	9,820,000	9,380,000	9,770,000	0	45,726,000
	<b>Program Total</b>	<b>60,056,362</b>	<b>31,674,738</b>	<b>50,665,081</b>	<b>20,378,041</b>	<b>16,358,362</b>	<b>15,517,047</b>	<b>23,129,312</b>	<b>126,047,843</b>
<b><u>Operations &amp; General Management</u></b>									
52339	Billing System - Sewer	420,887	0	0	0	0	0	0	0
52338	Billing System - Storm	195,994	0	0	0	0	0	0	0
52658	Sand Creek Water Reuse Plant	6,337,327	1,500,000	0	0	1,500,000	0	0	1,500,000
52349	SCADA Improvements - Sewer	1,356,403	425,000	1,275,000	300,000	0	0	0	1,575,000
52354	SEAM Maintenance Facility-Sewer	7,218,241	0	0	0	0	0	0	0
52355	SEAM Maintenance Facility-Storm	3,702,867	0	1,000,000	0	0	0	0	1,000,000
52365	Structures Demolition - Sewer	200,000	200,000	1,600,000	680,000	1,040,000	1,160,000	1,410,000	5,890,000
52552	Waste Water Utility Plan Update-SS	0	600,000	600,000	0	0	0	0	600,000
	<b>Program Total</b>	<b>19,431,719</b>	<b>2,725,000</b>	<b>4,475,000</b>	<b>980,000</b>	<b>2,540,000</b>	<b>1,160,000</b>	<b>1,410,000</b>	<b>10,565,000</b>
<b><u>Storm Water</u></b>									
52359	Buckley AFB Stream Improvements	0	0	1,000,000	0	0	0	0	1,000,000
52492	Cherry Creek @ Arapahoe Rd Drainage Improvements	50,000	0	0	0	0	0	0	0
52570	Concrete Channel Rehab	623,678	0	1,000,000	450,000	1,200,000	1,075,000	1,850,000	5,575,000
52309	Crossing Structure Projects (Bridge/Culverts)	0	0	8,750,000	4,500,000	2,500,000	0	2,369,789	18,119,789
52599	Detention Ponds/Improvements	194,794	0	2,625,000	500,000	0	0	4,263,022	7,388,022

## 2024 - 2028 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2022 <sup>1</sup>	2023 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2024 - 2028	
			2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b><u>Wastewater Fund</u></b>									
52535	Easterly Creek Outfall Improvements	3,095,697	0	800,000	200,000	300,000	3,000,000	0	4,300,000
52895	Fitzsimons Drainage Improvements	843,073	0	0	0	0	0	0	0
52438	Hutchinson Channel Rehab	900,000	1,000,000	0	0	0	0	0	0
53565	Misc Stormwater Developmt Proj	0	500,000	500,000	3,000,000	3,000,000	3,000,000	3,886,080	13,386,080
52463	Miscellaneous Stream Restoration	7,826	2,000,000	0	0	500,000	500,000	500,000	1,500,000
52509	Peninsula Townhomes	1,051,248	0	0	0	0	0	0	0
52345	Reimbursements	738,434	1,325,000	1,024,609	174,609	174,609	174,609	0	1,548,436
52358	Sand Creek OSP Public Works 6th Ave Extension	52,036	0	0	0	0	0	0	0
52465	Storm Corrugated Metal Pipe Rehab	839,573	300,000	0	0	0	0	0	0
52580	Storm Drain System Improvement	2,796,179	800,000	3,200,000	2,300,000	300,000	300,000	500,000	6,600,000
52369	Storm Reinforced Concrete Pipe Rehab	0	0	200,000	500,000	120,000	500,000	120,000	1,440,000
52353	Upper 1st Creek: Det Pond-DV	455,105	400,000	400,000	400,000	400,000	400,000	400,000	2,000,000
52364	Westerly Creek Future Phases	2,839,846	5,000,000	500,000	12,000,000	7,252,145	1,207,317	5,300,000	26,259,462
<b>Program Total</b>		<b>14,487,489</b>	<b>11,325,000</b>	<b>19,999,609</b>	<b>24,024,609</b>	<b>15,746,754</b>	<b>10,156,926</b>	<b>19,188,891</b>	<b>89,116,789</b>
Wastewater Fund		93,975,570	45,724,738	75,139,690	45,382,650	34,645,116	26,833,973	43,728,203	225,729,632
<b>Total Wastewater Fund</b>		<b>\$93,975,570</b>	<b>\$45,724,738</b>	<b>\$75,139,690</b>	<b>\$45,382,650</b>	<b>\$34,645,116</b>	<b>\$26,833,973</b>	<b>\$43,728,203</b>	<b>\$225,729,632</b>
<b><u>Water Fund</u></b>									
<b><u>Operations &amp; General Management</u></b>									
52340	Billing System - Water	1,487,553	0	0	0	0	0	0	0
52768	Meter Replacement Program	5,363,647	0	4,000,000	4,000,000	0	0	0	8,000,000
52348	SCADA Improvements - Water	23,913	1,925,000	1,275,000	300,000	0	0	0	1,575,000
52805	SEAM Maintenance Facility-Water	14,965,269	0	1,000,000	0	0	0	0	1,000,000
52344	Solar Projects	1,309,694	1,000,000	1,150,000	1,150,000	1,150,000	1,150,000	1,000,000	5,600,000
52466	Vault/Valve Rehabilitation	438,364	400,000	0	412,000	424,360	437,091	450,204	1,723,655
52342	Water Master Plan	760,584	0	0	0	0	0	1,000,000	1,000,000
<b>Program Total</b>		<b>24,349,024</b>	<b>3,325,000</b>	<b>7,425,000</b>	<b>5,862,000</b>	<b>1,574,360</b>	<b>1,587,091</b>	<b>2,450,204</b>	<b>18,898,655</b>
<b><u>Pumping</u></b>									
53564	210-PWP Raw Water PS Expansion	0	1,500,000	5,000,000	0	0	0	0	5,000,000
52376	Aurora Pump Station Upgrades	2,528,211	0	0	0	0	0	0	0
52870	Kings Pointe Pump Station Zone 7	1,500,001	0	8,000,000	7,000,000	0	0	0	15,000,000

## 2024 - 2028 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2022 <sup>1</sup>	2023 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2024 - 2028
			2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned	
<b>Water Fund</b>								
52302 Pump Station Improvements	871,637	4,350,000	13,000,000	11,300,000	500,000	1,800,000	6,600,000	33,200,000
<b>Program Total</b>	<b>4,899,849</b>	<b>5,850,000</b>	<b>26,000,000</b>	<b>18,300,000</b>	<b>500,000</b>	<b>1,800,000</b>	<b>6,600,000</b>	<b>53,200,000</b>
<b><u>Source of Supply Other</u></b>								
52495 54"/40" Rampart Appurtenances Rehab	6,750,525	0	250,000	2,000,000	0	0	0	2,250,000
52488 North Campus Well Rehab	4,194,574	1,100,000	1,000,000	0	0	0	0	1,000,000
52108 PW North Campus Expansion	17,711,810	4,000,000	4,000,000	11,500,000	2,000,000	13,000,000	10,000,000	40,500,000
52356 PW Pipelines	0	0	0	0	0	400,000	1,500,000	1,900,000
52498 Rampart Tunnel Rehab	107,890	0	500,000	0	0	0	0	500,000
52347 Rampart Water Delivery System	6,586,844	0	51,900,000	46,600,000	0	0	0	98,500,000
52350 Water Delivery Infrastructure	1,575,046	1,000,000	0	0	0	0	0	0
52560 Well Field Land Acquisition	4,412,426	1,000,000	3,000,000	1,200,000	1,200,000	0	0	5,400,000
52341 Wemlinger Blended Water Pipeline	234,433	3,000,000	0	0	0	0	0	0
<b>Program Total</b>	<b>41,573,548</b>	<b>10,100,000</b>	<b>60,650,000</b>	<b>61,300,000</b>	<b>3,200,000</b>	<b>13,400,000</b>	<b>11,500,000</b>	<b>150,050,000</b>
<b><u>Source of Supply Storage</u></b>								
52352 Aquifer Storage and Recovery Development	3,788,088	5,000,000	200,000	200,000	1,100,000	9,500,000	0	11,000,000
52370 Aurora Reservoir Improvements	850,024	0	0	0	0	0	0	0
52377 Box Creek Reservoir	337,597	0	200,000	0	0	0	0	200,000
52669 Homestake Capital Projects	2,103,715	5,486,903	6,645,000	6,330,000	5,940,000	2,810,000	2,390,000	24,115,000
52700 Homestake/Eagle River Project	1,682,238	0	0	0	500,000	500,000	0	1,000,000
52385 Lower SP Storage/Everist	1,302,865	1,608,000	3,600,000	5,000,000	1,600,000	1,800,000	2,800,000	14,800,000
52383 Lower SP Storage/Walker	143,229	500,000	5,000,000	0	0	0	0	5,000,000
52565 LSP Storage/Clare-WA	25,001	0	0	6,500,000	0	0	8,800,000	15,300,000
52384 LSP/Kirby-Dersham/Challenger	329,146	300,000	2,000,000	0	0	0	0	2,000,000
52564 Wetlands-Water	791,837	245,000	330,000	680,000	800,000	800,000	0	2,610,000
52396 Wild Horse Reservoir	11,281,619	5,950,000	27,176,000	8,050,000	148,700,000	108,700,000	108,700,000	401,326,000
<b>Program Total</b>	<b>22,635,359</b>	<b>19,089,903</b>	<b>45,151,000</b>	<b>26,760,000</b>	<b>158,640,000</b>	<b>124,110,000</b>	<b>122,690,000</b>	<b>477,351,000</b>
<b><u>Source of Supply Water</u></b>								
52379 Arkansas Basin Land Acquisition	1,932,341	100,000	3,500,000	2,000,000	2,000,000	0	13,000,000	20,500,000
52351 Heritage Eagle Bend	366,726	0	0	0	0	0	0	0

## 2024 - 2028 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2022 <sup>1</sup>	2023 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2024 - 2028	
			2024 Adopted	2025 Planned	2026 Planned	2027 Planned	2028 Planned		
<b>Water Fund</b>									
52959	Raw Water Rehab	15,112,375	7,600,000	12,500,000	5,500,000	4,500,000	0	0	22,500,000
52381	Water Rights Acquisition	472,960	25,000,000	25,000,000	25,000,000	50,000,000	25,000,000	5,000,000	130,000,000
<b>Program Total</b>		<b>17,884,402</b>	<b>32,700,000</b>	<b>41,000,000</b>	<b>32,500,000</b>	<b>56,500,000</b>	<b>25,000,000</b>	<b>18,000,000</b>	<b>173,000,000</b>
<b><u>Transmission &amp; Distribution</u></b>									
52120	Lead Service Lines - Capital	0	0	3,000,000	3,000,000	3,000,000	3,000,000	0	12,000,000
52954	Line Replacement	5,957,702	9,200,000	15,600,000	15,000,000	15,000,000	15,000,000	14,500,000	75,100,000
52416	New T&D Water Mains	10,972,022	13,000,000	13,000,000	5,800,000	8,800,000	8,800,000	5,000,000	41,400,000
52467	Pressure Reducing Valve Rehab Replacement	3,531,089	3,470,000	1,490,000	2,070,000	1,970,000	1,470,000	1,470,000	8,470,000
52335	Reimbursements	301,838	1,179,050	964,057	985,623	1,068,250	905,559	1,091,254	5,014,743
52343	Storage Tank	27,382	0	0	0	0	0	0	0
52932	Transmission & Vault Rehab	3,599,147	2,000,000	1,200,000	2,500,000	8,200,000	9,000,000	1,200,000	22,100,000
<b>Program Total</b>		<b>24,389,180</b>	<b>28,849,050</b>	<b>35,254,057</b>	<b>29,355,623</b>	<b>38,038,250</b>	<b>38,175,559</b>	<b>23,261,254</b>	<b>164,084,743</b>
<b><u>Treatment</u></b>									
52504	Binney WPF Improvements	9,314,897	9,260,000	13,435,000	14,945,000	3,200,000	0	0	31,580,000
(New)	Direct Potable Reuse	0	0	0	0	500,000	3,340,000	0	3,840,000
52616	Griswold Water Purification Facility	30,689,847	12,875,000	7,800,000	10,800,000	16,700,000	30,100,000	21,100,000	86,500,000
52486	Wemlinger WPF Improvements	4,798,420	3,125,000	11,225,000	25,725,000	22,575,000	5,575,000	575,000	65,675,000
<b>Program Total</b>		<b>44,803,164</b>	<b>25,260,000</b>	<b>32,460,000</b>	<b>51,470,000</b>	<b>42,975,000</b>	<b>39,015,000</b>	<b>21,675,000</b>	<b>187,595,000</b>
Water Fund		180,534,526	125,173,953	247,940,057	225,547,623	301,427,610	243,087,650	206,176,458	1,224,179,398
<b>Total Water Fund</b>		<b>\$180,534,526</b>	<b>\$125,173,953</b>	<b>\$247,940,057</b>	<b>\$225,547,623</b>	<b>\$301,427,610</b>	<b>\$243,087,650</b>	<b>\$206,176,458</b>	<b>\$1,224,179,398</b>
<b>Total Aurora Water</b>		<b>\$274,510,096</b>	<b>\$170,898,691</b>	<b>\$323,079,747</b>	<b>\$270,930,273</b>	<b>\$336,072,726</b>	<b>\$269,921,623</b>	<b>\$249,904,661</b>	<b>\$1,449,909,030</b>

1 Figures represent previous years unspent appropriation as of December 31, 2022, as reported in the 2022 Annual Comprehensive Financial Report.

2 Figures represent an estimate of how the 2023 adopted budget will be amended by year-end 2023. This column includes the 2023 adopted budget plus budget transfers, Fall 2022 and Spring 2023 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2023. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.



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# City of Aurora, Colorado

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## 2024 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	2024 Adopted	
General	ACLC	\$ 12,332,966	AMC lease payment (\$7,098,500); Fleet lease payments (\$4,368,838); Fire SCBA (\$476,400); History Museum (\$157,835); and Crime Lab (\$231,393)
General	Capital Projects / Transportation Maintenance	51,368,817	\$20.7 million for building material for Capital Projects and \$30.6 million for Transportation Maintenance
General	Community Development	279,276	City match for HOME grant
General	Cultural Services	1,649,237	Annual transfer to Cultural Services Fund
General	Designated Revenues Fund	1,432,544	Special transfer for Victim Assistance (\$425,651); Create incentive transfer (\$500,000); Impound Fee Support (\$400,000); and Special Courts (\$106,893)
General	Enhanced E-911	6,621,358	Annual transfer to Enhanced E-911 Fund
General	Parking and Mobility	779,956	Annual transfer to Parking and Mobility Fund
General	Recreation	9,019,991	Annual transfer to Recreation Fund
General	Risk Management	63,000	Annual transfer to Risk 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	6,000,000	Transfer from Marijuana Tax Revenue Fund to Capital Projects Fund for street maintenance
Open Space	ACLC	1,124,500	Debt service payment for 2014 COPs for Sports Park expansion.
<b>Total Transfer Out</b>	<b>Total Transfer In</b>	<b>\$ 94,671,645</b>	





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# City of Aurora, Colorado

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## 2024 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 2024, the following changes have been made to the City Council budget:

### *Base Changes*

- There is a personal services increase of \$122,000 associated with pay increases and health care costs;
- There were several dues and subscriptions that were increased;
- A \$2.7 million prior-year, one-time set-aside budget was removed; and.
- Risk management budget was increased by \$2,500.

### *Amendments*

- There are no amendments.

The table on the following page provides a line-item account of the change in the City Council budget from 2023 to 2024.

**Appendix 4 - City Council Budget Detail**

	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	Original	Base Adj	Amends	Adopted
<b>Personal Services</b>	\$ 847,928	\$ 121,968	\$ -	\$ 969,896
<b>Dues and Subscriptions</b>				
Aurora Chamber	75,000	6,956	-	81,956
Aurora Health Access	2,500	-	-	2,500
Colorado Municipal League (CML)	113,030	14,010	-	127,040
Denver Regional Council of Governments (DRCOG)	86,300	19,700	-	106,000
Metro Mayors Caucus	28,957	-	-	28,957
National League of Cities (NLC)	18,592	-	-	18,592
NOISE	3,444	-	-	3,444
Regional Air Quality Council (RAQC)	26,000	41,000	-	67,000
Regional Econ Advancement Partnership	2,000	-	-	2,000
U.S. Conference of Mayors	17,511	1,751	-	19,262
Centennial NOISE	1,000	1,310	-	2,310
Miscellaneous	5,000	(5,000)	-	-
Unallocated Dues and Subscriptions	2,350	(2,350)	-	-
<b>Subtotal, Dues and Subscriptions</b>	<b>381,684</b>	<b>77,377</b>	<b>-</b>	<b>459,061</b>
<b>Travel, Training and Conferences</b>				
Council Individual Travel Budgets	81,000	-	-	81,000
Federal Annual Lobbying Trip	15,000	-	-	15,000
<b>Subtotal, Travel, Training and Conference</b>	<b>96,000</b>	<b>-</b>	<b>-</b>	<b>96,000</b>
<b>Designated Items</b>				
Adams Co. Mayors and Commissioners Youth Awar	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
Set-Aside (\$3.0 million one-time)	2,700,000	(2,700,000)	-	-
<b>Subtotal, Designated Items</b>	<b>2,745,450</b>	<b>(2,700,000)</b>	<b>-</b>	<b>45,450</b>
<b>Council Contingency</b>	16,000		-	16,000
<b>All other expenses*</b>	39,195	809	-	40,004
<b>GRAND TOTAL</b>	<b>\$4,126,257</b>	<b>\$(2,499,846)</b>	<b>\$ -</b>	<b>\$1,626,411</b>

\*Temporary services, supplies and services, internal service charges, printing, etc.



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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

### Appendix 5

# Marijuana Tax Revenue Fund Detail







## Marijuana Tax Revenue Fund Detail

	2021 - Prior	2022	2023	2024	2025	2026	2027	2028
	Actual	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>BEGINNING Funds Available</b>	\$ -	\$ 10,069,288	\$ 11,229,340	\$ 4,944,580	\$ 3,770,418	\$ 3,399,696	\$ 3,208,361	\$ 3,210,199
<b>REVENUE</b>								
<b>Revenue Total</b>	\$ 69,735,341	\$ 14,225,406	\$ 13,383,771	\$ 13,165,048	\$ 13,404,409	\$ 13,658,958	\$ 13,928,798	\$ 14,204,032
<b>APPROPRIATIONS / COMMITMENTS</b>								
Debt Service for Recreation Centers	\$ 15,989,911	\$ 3,986,732	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Transportation Projects and Road Maintenance	23,900,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Youth Violence Prevention (1.0% special sales tax)	274,438	392,008	3,245,485	1,880,915	1,267,710	1,292,764	1,318,320	1,344,386
Homelessness Services (2.0% special sales tax)	15,387,774	2,686,614	2,738,130	2,458,295	2,507,421	2,557,529	2,608,640	2,660,772
City Council Budget Workshop Amendments:								
Transfer to General Fund for Funding One-Time Adds	-	-	584,916	-	-	-	-	-
Transfer to CPF for Traffic Signal Projects	-	-	2,000,000	-	-	-	-	-
Transfer to Designated Revenues Fund for Impound Fee / Victim Assistance Support	-	-	1,100,000	-	-	-	-	-
Other	4,113,930	-	-	-	-	-	-	-
<b>Appropriations/Commitments Total</b>	\$ 59,666,053	\$ 13,065,354	\$ 19,668,531	\$ 14,339,210	\$ 13,775,131	\$ 13,850,293	\$ 13,926,960	\$ 14,005,158
<b>EXCESS (DEFICIENCY) OF TOTAL REVENUE OVER TOTAL EXPENDITURES</b>	\$ 10,069,288	\$ 1,160,052	\$ (6,284,760)	\$ (1,174,162)	\$ (370,722)	\$ (191,335)	\$ 1,838	\$ 198,874
<b>YOUTH VIOLENCE PREVENTION RESERVE</b>	\$ 1,669,570	\$ 2,619,187	\$ 637,768	\$ -	\$ -	\$ -	\$ -	\$ -
<b>UNASSIGNED REVENUE</b>	\$ 8,399,718	\$ 8,610,153	\$ 4,306,812	\$ 3,770,418	\$ 3,399,696	\$ 3,208,361	\$ 3,210,199	\$ 3,409,073

The Marijuana Tax Revenue Fund includes ongoing appropriation of \$4.0 million to service debt (\$2.0 million each for the Central Recreation Center and the new Southeast Recreation Center) and ongoing funding of \$6.0 million for transportation projects and road maintenance. A 2.0 percent special sales tax designated for Homelessness Services was implemented in July 2017 and is projected to generate \$2.5 million to \$2.7 million annually. In 2024, the spending plan includes \$1.4 million for a Notice of Funding Opportunity and \$550,000 for the Flexible Housing Fund. In July 2020, a 1.0 percent special sales tax was implemented for Youth Violence Prevention and is projected to generate \$1.2 million to \$1.3 million annually. A significant drawdown of fund balance is projected for 2023. In 2024, \$637,800 in accumulated funds available plus ongoing funding of \$1.2 million is budgeted in this program, reflecting the funding total of \$1.9 million. Unused funds will revert to the Youth Violence Prevention reserve.





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# City of Aurora, Colorado

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## 2024 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 consist of Special Courts, Victim Assistance, Public Safety Assistance Agencies, and includes the Court Technology program. The 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). The \$50.00 surcharge is allocated to each program as follows: Special Courts (Teen Court, Wellness Court, and Armed Forces Treatment Court) \$15.00, Victim Assistance \$23.50, Public Safety Assistance Agencies \$10.50, and Court Technology \$1.00.

Following a 37.2 percent decrease in court surcharge revenue in 2022, collections have stabilized at historically low levels. The 2024 budget assumes staffing issues will continue to impact traffic ticket production in the short-term, with slow revenue growth starting in 2025. Nonetheless, revenue is projected to remain below historical averages through the forecast period. The related revenue shortfall in two of the four court surcharge programs (Special Courts and Victim Assistance) 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.

**Appendix 6 - Court Surcharge Program Summary**

**Special Courts**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ 558,645	\$ 522,886	\$ 455,883	\$ 218,594	\$ -	\$ -	\$ -
<b>Sources</b>							
Court Fees	\$ 3,884	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Ticket Surcharges (\$15.00)	201,704	205,738	205,738	209,853	220,346	242,381	266,619
Interest	8,038	10,000	4,000	1,000	-	-	-
Transfer from General Fund	106,400	106,893	106,893	139,561	363,101	356,015	347,253
<b>Total Sources</b>	<b>\$ 320,026</b>	<b>\$ 327,631</b>	<b>\$ 321,631</b>	<b>\$ 355,414</b>	<b>\$ 588,447</b>	<b>\$ 603,396</b>	<b>\$ 618,872</b>
<b>Expenditures</b>							
Teen Court	\$ 104,814	\$ 113,988	\$ 203,053	\$ 210,318	\$ 217,278	\$ 224,486	\$ 231,950
Wellness/Armed Forces Treatm. Courts	250,971	280,646	355,867	363,690	371,169	378,910	386,922
<b>Total Expenditures</b>	<b>\$ 355,785</b>	<b>\$ 394,634</b>	<b>\$ 558,920</b>	<b>\$ 574,008</b>	<b>\$ 588,447</b>	<b>\$ 603,396</b>	<b>\$ 618,872</b>
<b>Ending Funds Available</b>	<b>\$ 522,886</b>	<b>\$ 455,883</b>	<b>\$ 218,594</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 diversion program that operates in the Aurora Municipal Court. The program provides an alternative response for the juvenile justice system for first-time, misdemeanor juvenile offenders, in which teens determine appropriate sanctions for the offender. The City of Aurora's Municipal Wellness Court is a treatment and recovery court for persons with mental health issues who are arrested on municipal charges. The Wellness Court 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 outlook shows that ending funds available will be depleted by the end of 2025, requiring an annual General Fund subsidy to keep the program solvent.

**Victim Assistance**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ 19,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sources</b>							
Ticket Surcharges (\$23.50)	\$ 316,003	\$ 322,323	\$ 322,323	\$ 328,769	\$ 345,207	\$ 379,728	\$ 417,701
Interest	41	20	-	-	-	-	-
Transfer from General Fund	248,282	358,156	425,651	443,894	451,195	441,291	428,845
Transfer from Mj Tax Rev Fund	-	100,000	-	-	-	-	-
<b>Total Sources</b>	\$ 564,326	\$ 780,499	\$ 747,974	\$ 772,663	\$ 796,402	\$ 821,019	\$ 846,547
<b>Expenditures</b>							
Personal Services	\$ 459,701	\$ 550,581	\$ 601,292	\$ 624,063	\$ 645,769	\$ 668,231	\$ 691,475
Supplies/Other	20,574	129,918	46,682	48,600	50,633	52,788	55,072
Allocation to Victim Witness Board	103,750	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	\$ 584,025	\$ 780,499	\$ 747,974	\$ 772,663	\$ 796,402	\$ 821,019	\$ 846,547
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2024 budget funds 6.0 FTE Victim Advocates and 1.0 FTE Victim Advocate Liaison. The VSU also maintains an active roster of 15 community volunteer advocates and relies on two interns from area universities for programmatic support. The program is actively seeking more volunteers.

Low traffic ticket production 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 2023 and the five-year forecast. The annual revenue shortfall will be covered by a General Fund subsidy of \$358,200 in 2023 and \$425,700 in 2024. The subsidy is projected to remain stable throughout this forecast period as traffic enforcement is expected to increase slowly in the medium term, offsetting the increase in personnel cost.

The 2023 projection includes one-time appropriation of \$100,000 for additional victim assistance support, funded by a transfer from the Marijuana Tax Revenue Fund.

**Public Safety Assistance Agencies (PSAA)**

	2022 Actual	2023 Projection	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Beginning Funds Available</b>	\$ -	\$ 274,403	\$ 291,419	\$ 300,032	\$ 302,912	\$ 313,137	\$ 335,906
<b>Sources</b>							
Ticket Surcharges (\$10.50)	\$ 141,193	\$ 144,016	\$ 144,016	\$ 146,896	\$ 154,241	\$ 169,665	\$ 186,632
Interest	210	6,000	6,000	6,000	6,000	6,000	6,000
Transfer from General Fund	373,412	-	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 514,815</b>	<b>\$ 150,016</b>	<b>\$ 150,016</b>	<b>\$ 152,896</b>	<b>\$ 160,241</b>	<b>\$ 175,665</b>	<b>\$ 192,632</b>
<b>Expenditures</b>							
Aid to Agencies	\$ 240,412	\$ 133,000	\$ 141,403	\$ 150,016	\$ 150,016	\$ 152,896	\$ 160,241
<b>Total Expenditures</b>	<b>\$ 240,412</b>	<b>\$ 133,000</b>	<b>\$ 141,403</b>	<b>\$ 150,016</b>	<b>\$ 150,016</b>	<b>\$ 152,896</b>	<b>\$ 160,241</b>
<b>Ending Funds Available</b>	<b>\$ 274,403</b>	<b>\$ 291,419</b>	<b>\$ 300,032</b>	<b>\$ 302,912</b>	<b>\$ 313,137</b>	<b>\$ 335,906</b>	<b>\$ 368,297</b>

Each year the city makes awards to agencies that support law enforcement. Agencies who have received funding in the past include: Aurora Mental Health Center, Gateway Domestic Violence Services, Mile High Behavioral Healthcare, STRIDE Community Health Center, and SungateKids.

Due to a lack of sustainable funding, the Pilot Triage Program administered by Aurora Mental Health Center was eliminated in mid-2019 and Aurora Fire Rescue paramedics took over the medical role for the Aurora Cold-Weather Outreach Team, thereby ending the funding of STRIDE Community Health Center. In addition, declining court surcharge revenues prompted City Council to re-imagine PSAA program funding in 2021, reducing the annual funding award and placing a stronger emphasis on law enforcement support.

The continued decrease in court surcharge revenue in 2022 was unexpected and budgeted award levels exceeded the funds available in this program. As a result, agency funding has been reduced to \$133,000 in 2023 and Council approved a one-time General Fund transfer of \$373,400 to cover both 2022 and 2023 expenditures. Starting in 2024, budgeted expenditures will match the last full year of revenue actuals at the time awards are announced, to sustain the program without long-term support from the General Fund. Awards are typically announced in the fall of the prior year.

The following table shows the amount of awards for agencies from 2018-2023.

AGENCY	2018	2019	2020	2021	2022	2023
Mile High Behavioral Healthcare	\$ 287,940	\$ 287,940	\$ 262,025	\$ -	\$ 137,300	\$ 82,500
Aurora Mental Health Center	341,760	233,423	177,166	106,186	75,000	23,000
SungateKids	58,000	58,000	51,620	51,620	55,000	27,500
Gateway Domestic Violence Services	119,885	119,885	109,095	109,095	-	-
STRIDE Community Health Center	56,595	56,595	-	-	-	-
<b>TOTAL PROGRAM AWARDS</b>	<b>\$ 864,180</b>	<b>\$ 755,843</b>	<b>\$ 599,906</b>	<b>\$ 266,901</b>	<b>\$ 267,300</b>	<b>\$ 133,000</b>

Note: Award amount was not fully drawn in 2022



## **Court Technology**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ 121,279	\$ 136,285	\$ 152,701	\$ 13,986	\$ 14,260	\$ 14,960	\$ 16,429
<b>Sources</b>							
Ticket Surcharge (\$1.00)	\$ 13,447	\$ 13,716	\$ 13,716	\$ 13,990	\$ 14,690	\$ 16,159	\$ 17,775
Interest	1,560	2,700	270	270	270	270	270
<b>Total Sources</b>	\$ 15,007	\$ 16,416	\$ 13,986	\$ 14,260	\$ 14,960	\$ 16,429	\$ 18,045
<b>Expenditures</b>							
Expenditures	\$ -	\$ -	\$ 152,701	\$ 13,986	\$ 14,260	\$ 14,960	\$ 16,429
<b>Total Expenditures</b>	\$ -	\$ -	\$ 152,701	\$ 13,986	\$ 14,260	\$ 14,960	\$ 16,429
<b>Ending Funds Available</b>	\$ 136,285	\$ 152,701	\$ 13,986	\$ 14,260	\$ 14,960	\$ 16,429	\$ 18,045

The Information Technology Division of Court Administration is tasked with keeping up with current technology trends and services to ensure a sensible, cost and time effective experience for those doing business in the Aurora Municipal Court.

The court technology fee of \$1.00 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 2024, Court Technology will continue to be working towards becoming a paperless court. The court will be going out to Request for Proposal (RFP) for a new court system and additional updates and upgrades will likely be needed. In addition, the division will be tasked with managing continued enhancements to court and detention security systems, court room technology updates and keeping up with ever changing legal prosecution standards and legislation.





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# City of Aurora, Colorado

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## 2024 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
20	Marked Patrol Tahoes	Police	Existing Annual Budget Cash Funded	\$1,444,800
4	Unmarked Patrol Tahoes	Police	Existing Annual Budget Cash Funded	\$297,216
6	Full-Size Pickups	PROS(3), Public Works(3)	Existing Annual Budget Cash Funded	\$409,950
1	Pickup	Fire	Existing Annual Budget Cash Funded	\$75,000
5	Misc. Trailers/Equipment	PROS(3), Public Works(2)	Existing Annual Budget Cash Funded	\$167,000
1	Full-Size Van	Public Works	Existing Annual Budget Cash Funded	\$55,435
3	Unmarked Sedans	Police	Existing Annual Budget Cash Funded	\$105,000
3	Mowers	PROS	Existing Annual Budget Cash Funded	\$255,999
1	Mid-Size SUV	Police	Existing Annual Budget Cash Funded	\$40,000
1	Ladder Upgrade from Decon	Fire	Execute leases in 2024; payments starting in 2025	\$1,541,740
1	Mobile Command Center	Fire	Execute leases in 2024; payments starting in 2025	\$1,200,000
4	Dump Trucks	PROS(1), Public Works(3)	Execute leases in 2024; payments starting in 2025	\$1,559,600
1	Asphalt Patch	Public Works	Execute leases in 2024; payments starting in 2025	\$284,000
1	Asphalt Roller	Public Works	Execute leases in 2024; payments starting in 2025	\$220,000
2	Bucket Trucks	PROS(1), Public Works(1)	Execute leases in 2024; payments starting in 2025	\$644,000
3	Conventional Tractors	Public Works	Execute leases in 2024; payments starting in 2025	\$546,000
1	Chip Dump	PROS	Execute leases in 2024; payments starting in 2025	\$185,000

NOTE: This list does not contain vehicles to be purchased with one-time funding in the Police and Fire Department Budgets.





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# City of Aurora, Colorado

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## 2024 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 2024 budget includes funding equal to the actual 2023 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.

**2024 CDBG FUNDING – PROGRAMMED FUNDS**

**ADMINISTRATION: (Subject to a 20% Administrative Cap of \$544,840)** \$544,840

- **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** \$275,000  
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** \$100,000  
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** \$375,000  
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

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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** \$350,000  
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.
  
- **Gap Financing Reserve Program** \$329,362  
This citywide program will provide gap financing to organizations or developers who are building or rehabilitating rental housing throughout the city.

### **PUBLIC SERVICE: (15% public service cap)**

- **Home Ownership Assistance Program (HOAP)** \$350,000  
These funds are for salaries and operating expenses for the pre-purchase, reverse equity, foreclosure prevention, pre-foreclosure sale, personal financial fitness, and home ownership assistance program counseling services (all counseling is offered at no cost to the participants).

**NOTE:** HOAP is Aurora’s only HUD-approved counseling agency.

### **OTHER PROGRAMS:**

- **New: Small Business Loan Program** \$400,000  
This citywide program will aim to promote economic development by offering low interest loans to small businesses in Aurora to start or expand operations where traditional financing may not be available.

**CDBG TOTAL: \$2,724,202**

### **2024 HOME INVESTMENT PARTNERSHIP (HOME) FUNDING – PROGRAMMED FUNDS**

**ADMINISTRATION: (Subject to a 10% Administrative Cap of \$174,122)** \$174,122

- **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** \$1,460,195  
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.

## Appendix 8 – Community Development Program Detail

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- **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 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** \$186,184  
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: \$2,020,501**

### **2024 HEARTH EMERGENCY SOLUTIONS GRANTS (HESG)**

- ADMINISTRATION: (Subject to a 7.5% Administrative Cap of \$17,276)** \$17,276
- **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% \$138,219
- Rapid Re-housing / Homeless Prevention capped at 32.5% \$74,870

**HESG TOTAL: \$230,365**

**Attachment A  
Community Development Program Detail**

**2024 Community Development Block Grant - CDBG**

		<b>2023 ADOPTED BUDGET</b>	<b>2023 ACTUAL AWARD</b>	<b>2024 ADOPTED BUDGET</b>
<b>CDBG Entitlement Grant</b>		\$ 2,621,080	\$ 2,624,202	\$ 2,624,202
<b>Program Income</b>		100,000	100,000	100,000
<b>Total ESTIMATED CDBG Funds Available</b>		<b>\$ 2,721,080</b>	<b>\$ 2,724,202</b>	<b>\$ 2,724,202</b>
<b>City of Aurora Org#</b>	<b>Applicant/Description</b>			
	<b>ADMINISTRATION: (20% Admin Cap CDBG Funding + Program Income)</b>			
64011	Staff/Operating Expenses	\$ 544,216	\$ 544,840	\$ 544,840
	<b>Sub-Total Capped-Admin</b>	<b>544,216</b>	<b>544,840</b>	<b>544,840</b>
	<b>PUBLIC SERVICE:</b>			
64050	Home Ownership Assistance Program (HOAP) - Staff/Operating Expenses	\$ 290,000	\$ 290,000	\$ 350,000
	<b>Sub-Total Subject to Public Service Cap</b>	<b>290,000</b>	<b>290,000</b>	<b>350,000</b>
	<b>REHABILITATION:</b>			
64059	Rehab Program/Staff/Ops Expense	\$ 400,000	\$ 400,000	\$ 275,000
64534	Essential Home Repair Grant Program	150,000	150,000	100,000
64533	Minor Home Repair Program	350,000	350,000	375,000
64532	Home Repair Loan Program	350,000	350,000	350,000
64528	Rehab Gap Financing Reserve	236,864	639,362	329,362

**Attachment A  
Community Development Program Detail**

**2024 Community Development Block Grant - CDBG (Continued)**

		2023 ADOPTED BUDGET	2023 ACTUAL AWARD	2024 ADOPTED BUDGET
	<b>Sub-Total</b>	<b>1,486,864</b>	<b>1,889,362</b>	<b>1,429,362</b>
	<b>OTHER PROGRAMS:</b>			
TBD	NEW: Small Business Loan Program	\$ 400,000	\$ -	\$ 400,000
	<b>Sub-Total</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>
	<b>Expenditure Totals</b>	<b>\$ 2,721,080</b>	<b>\$ 2,724,202</b>	<b>\$ 2,724,202</b>
	<b>CDBG Funds Available</b>	<b>2,721,080</b>	<b>2,724,202</b>	<b>2,724,202</b>
	<b>Unprogrammed Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Attachment B  
Community Development Program Detail**

**2024 HOME Investment Partnership Program**

		<b>2023 ADOPTED BUDGET</b>	<b>2023 ACTUAL AWARD</b>	<b>2024 ADOPTED BUDGET</b>
<b>HOME Grant</b>		\$ 1,246,422	\$ 1,241,225	\$ 1,241,225
<b>Program Income</b>		400,000	400,000	500,000
<b>Projected Funding</b>		<b>1,646,422</b>	<b>1,641,225</b>	<b>1,741,225</b>
<b>City General Fund Match</b>		280,445	279,276	279,276
<b>Total ESTIMATED HOME Funds Available</b>		<b>\$ 1,926,867</b>	<b>\$ 1,920,501</b>	<b>\$ 2,020,501</b>
<b>City of Aurora Org#</b>	<b>Description</b>			
	<b>ADMINISTRATION: (10% Admin Cap HOME Funding + Program income)</b>			
64297	HOME Administration	\$ 164,642	\$ 164,122	\$ 174,122
	<b>Sub-Total</b>	<b>164,642</b>	<b>164,122</b>	<b>174,122</b>
	<b>Affordable Housing Initiatives</b>			
64527	Affordable Housing Gap Financing Reserve	\$ 1,375,261	\$ 1,370,195	\$ 1,460,195
64490	Tenant-Based Rental Assistance Program (TBRA)	200,000	200,000	200,000
	<b>Sub-Total</b>	<b>1,575,261</b>	<b>1,570,195</b>	<b>1,660,195</b>
64298	Community Housing Development Organization (CHDO) Activities	\$ 186,964	\$ 186,184	\$ 186,184
	<b>Sub-Total</b>	<b>186,964</b>	<b>186,184</b>	<b>186,184</b>

**Attachment B  
Community Development Program Detail**

**2024 HOME Investment Partnership Program (Continued)**

	2023 ADOPTED BUDGET	2023 ACTUAL AWARD	2024 ADOPTED BUDGET
<b>Expenditure Totals</b>	\$ 1,926,867	\$ 1,920,501	\$ 2,020,501
<b>HOME Funds Available</b>	1,926,867	1,920,501	2,020,501
<b>Unprogrammed Balance</b>	\$ -	\$ -	\$ -

**2024 Hearth Emergency Solutions Grant**

City of Aurora Org#	Description	2024 ADOPTED BUDGET
	<b>HESG Projected Grant Amount</b>	\$ 230,365
	<b>HESG Core Programs</b>	
TBD	HESG - Shelter - CAPPED at 60%	138,219
TBD	HESG - Rapid Re-housing - CAPPED at 32.5%	74,870
64435	HESG Administration (7.5% Administrative Cap)	17,276
	<b>Expenditure Totals</b>	\$ 230,365
	<b>HESG Funds Available</b>	230,365
	<b>Unprogrammed Balance</b>	\$ -







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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 9 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 (ACLCL), 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. ACLCL is a Colorado nonprofit corporation formed for the primary purpose of facilitating the lease-purchase acquisition of real or personal property used in the operations of the City of Aurora. AURA uses various financing instruments to fund improvements within Urban Renewal Areas in the city. Property owners at the neighborhood level vote to create GIDs or SIDs to finance improvements within the respective district.

### TYPES OF FINANCING INSTRUMENTS

#### General Obligation Bonds

These 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 9 - Debt & Capital Leases

	Rating Grade Description	Moody's	S&P	Fitch
<b>Investment grade</b>	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. In 2023, Fitch upgraded the city's General Obligation rating to AA+ from AA. In 2023, Moody's affirmed the city's General Obligation issuer rating to Aaa, the highest rating possible. Also in 2023, both S&P and Fitch affirmed the Water Fund's AA+ rating. Furthermore, in 2023 the Wastewater Fund was assigned ratings of AAA from Fitch and AA+ from S&P. The city's Certificates of Participation ratings (subject to appropriation) are one notch below the city's General Obligation ratings. Rated series are outlined on the following page.

## Appendix 9 - Debt & Capital Leases

### CITY OF AURORA, COLORADO 2023 SCHEDULE OF DEBT RATINGS (unaudited)

Debt Issue	Unenhanced Rating by Agency		
	Moody's	S&P	Fitch
<b>Aurora Capital Leasing Corporation</b> Certificates of Participation, Series 2022	Aa1	NR	NR
<b>Aurora Capital Leasing Corporation</b> Certificates of Participation, Series 2020	NR	AA	NR
<b>Aurora Capital Leasing Corporation</b> Certificates of Participation, Series 2019	Aa1	AA	NR
<b>Aurora Capital Leasing Corporation</b> Certificates of Participation, Series 2017B	NR	AA	AA
<b>Aurora Capital Leasing Corporation</b> Certificates of Participation, Series 2017	NR	AA	AA
<b>Aurora Capital Leasing Corporation</b> Certificates of Participation, Series 2015	Aa1	NR	AA
<b>Aurora Capital Leasing Corporation</b> Certificates of Participation, Series 2014C	Aa1	AA	NR
<b>Wastewater Enterprise</b> First-Lien Sewer Revenue Bonds 2023	NR	AA+	AAA
<b>Wastewater Enterprise</b> First-Lien Sewer Revenue Bonds 2021	NR	AA+	AAA
<b>Water Enterprise</b> First-Lien Water Revenue Bonds 2021	NR	AA+	AA+
<b>Water Enterprise</b> First-Lien Water Refunding Revenue Bonds 2021B	NR	AA+	AA+
<b>Water Enterprise</b> First Lien Water Refunding Revenue Bonds Series 2016A	NR	AA+	AA+

## 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, 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, 2022 was \$186.1 million, as shown on the following page.



## Appendix 9 - Debt & Capital Leases

### 2022 Computation of Legal Debt Margin In Accordance with Aurora Charter Article XI

Assessed valuation, all Counties:	\$ 6,204,327,501	
Debt limit - 3% of assessed valuation		\$ 186,129,825
Amount of debt outstanding:		
Total bonded debt	\$ 664,743,272	
Other debt	257,516,582	
Total	\$ 922,259,854	
Deductions allowed by law:		
General obligation bonds exempt from limit	2,515,000 (a)	
Revenue bonds	662,228,272 (b)	
Financed purchase agreement obligations	25,667,721 (b)	
Certificates of participation	209,945,254 (b)	
Revenue notes	21,903,607 (b)	
Total deductions	\$ 922,259,854	
Amount of debt applicable to debt limit		-
Legal Debt Margin		\$ 186,129,825 (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 2022 Comprehensive Annual Financial Report

## CURRENT STATUS

The authorized and issued amount of current debt (including all financial instruments) as of December 31, 2023 is \$1.3 billion, of which \$0 is subject to the legal debt margin (see 2022 calculation above) with a principal balance of \$891.5 million. Principal payments in 2024 total \$39.4 million and interest payments are \$28.0 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 August 22, 2023, the city through ACLC entered into a private lease-purchase agreement with JPMorgan Chase Bank, N.A. to finance the acquisition of \$6.9 million in heavy fleet vehicles and associated equipment. The transaction matures in 2030 at an "All-in" total interest cost of 3.71%.

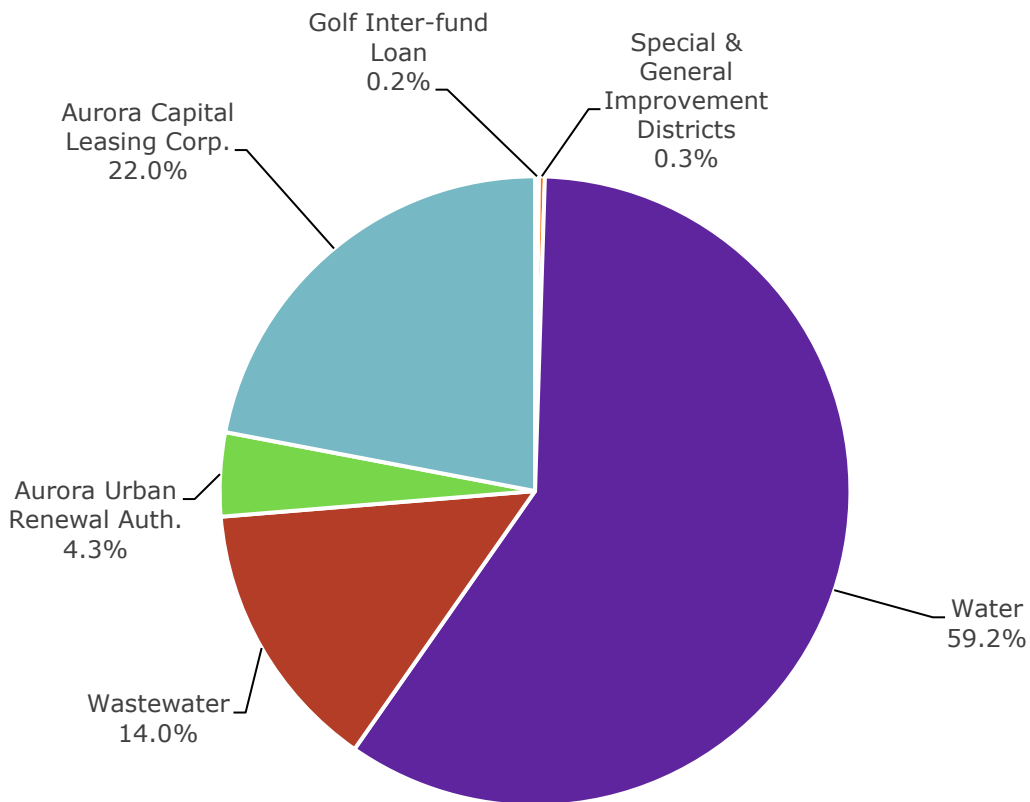
On February 23, 2023, the Water Enterprise issued \$45.47 million Series 2023 First-Lien Revenue Bonds to finance the costs of construction of the first creek interceptor and other capital projects.

The bonds were underwritten by Morgan Stanley at an “all-in” interest cost of 3.99% with a final maturity of 2053. 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, 2023, 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 2023 year-end balance; 2024 scheduled payments of principal and interest; and the resulting principal balance at the conclusion of 2024.

**Outstanding Principal  
December 31, 2023**



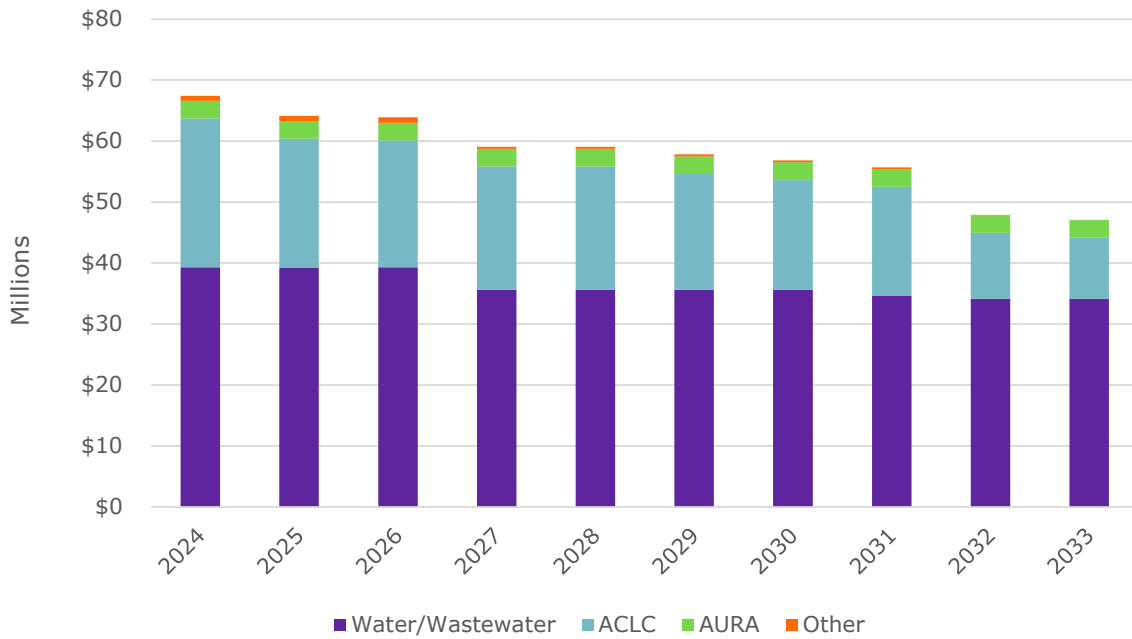
**Outstanding Debt Issues**  
(Unaudited)

Entity	Authorized and Issued	Final Maturity	12/31/2023 Balance	2024 Principal Payment	2024 Interest Payment	12/31/2024 Balance
<b>City Funds</b>						
<b>Interfund Loans</b>						
Murphy Creek Golf Course Construction (from Sewer)	\$ 3,909,000	2026	\$ 1,459,000	\$ 450,000	\$ 29,180	\$ 1,009,000
<b>Total Interfund Loans</b>	<b>3,909,000</b>		<b>1,459,000</b>	<b>450,000</b>	<b>29,180</b>	<b>1,009,000</b>
<b>Wastewater Fund First Lien Sewer Revenue Bonds</b>						
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	21,082,729	2,897,953	270,282	18,184,776
2018A Fitzsimons Stormwater Outfall Project	2,000,000	2030	1,461,537	190,509	44,358	1,271,028
2016 Refinance Series 2006 Bonds	28,900,000	2026	9,110,000	2,990,000	142,116	6,120,000
<b>Total Wastewater Fund</b>	<b>151,650,000</b>		<b>124,404,266</b>	<b>6,078,462</b>	<b>4,330,006</b>	<b>118,325,804</b>
<b>Water Fund</b>						
2021B First-Lien Water Improv. Rev. Refunding Bonds (2016)	265,230,000	2046	257,290,000	3,595,000	5,646,844	253,695,000
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	148,310,000	10,930,000	5,932,550	137,380,000
<b>Total Water Fund</b>	<b>825,015,000</b>		<b>528,360,000</b>	<b>14,525,000</b>	<b>14,341,494</b>	<b>513,835,000</b>
<b>Total City Funds</b>	<b>\$ 980,574,000</b>		<b>\$ 654,223,266</b>	<b>\$ 21,053,462</b>	<b>\$ 18,700,680</b>	<b>\$ 633,169,804</b>
<b>Blended Component Units</b>						
<b>Aurora Capital Leasing Corporation (ACLC)</b>						
<b>Public Placements - Certificates of Participation (COPs)</b>						
2022 Road Improvements	\$ 31,975,000	2042	\$ 31,005,000	\$ 1,015,000	\$ 1,480,950	\$ 29,990,000
2020 Recreation Center	33,770,000	2045	31,245,000	945,000	1,050,900	30,300,000
2019 AMC Refunding and Improvements	62,935,000	2031	45,875,000	4,805,000	2,293,750	41,070,000
2017B Three Fire Stations and Equipment	27,675,000	2037	21,800,000	1,150,000	846,369	20,650,000
2017 Central Recreation Center	28,865,000	2042	24,350,000	810,000	1,187,800	23,540,000
2015 Public Safety Training Facility	24,340,000	2040	18,700,000	820,000	677,125	17,880,000
2014C Sports Park Expansion/E-911	21,775,000	2024	2,800,000	2,800,000	140,000	0
<b>Total ACLC Public Placements</b>	<b>231,335,000</b>		<b>175,775,000</b>	<b>12,345,000</b>	<b>7,676,894</b>	<b>163,430,000</b>
<b>Direct Private Placements - External Capital Leases</b>						
2023-A Heavy Fleet Eq. (Asphalt Milling Machine)	714,424	2030	714,424	100,232	15,825	614,192
2022-A Heavy Fleet Eq. (BearCats, Dump Trucks, Fire Hazmat)	6,176,450	2029	5,312,644	829,620	138,102	4,483,024
2021-A Heavy Fleet Eq. (Dump Trucks, Fire Pumps/Ladder)	8,303,140	2028	5,952,759	1,165,485	63,337	4,787,274
2019A-1 Heavy Fleet Eq. (Pumpers, Brush Truck, Misc.)	3,883,279	2026	1,701,716	557,327	30,086	1,144,389
2018-A Heavy Fleet Eq. (Aerial, Engine, Dump Truck)	1,750,000	2025	488,428	262,680	14,067	225,748
2017-C Heavy Fleet Eq. (Aerial, Grader)	1,220,000	2024	182,501	182,501	3,614	0
2017-A D2 Police Station Phase I and II	10,095,000	2032	6,550,000	655,000	169,203	5,895,000
2014-B History Museum Expansion	1,383,800	2024	154,862	154,862	2,973	0
<b>Total ACLC Direct Private Placements</b>	<b>33,526,093</b>		<b>21,057,334</b>	<b>3,907,707</b>	<b>437,207</b>	<b>17,149,627</b>
<b>ACLC Internal Loan - Capital Leases</b>						
2018B-LP Forensic Crime Lab Spectrometer	359,677	2025	99,055	48,916	2,477	50,139
<b>Total ACLC Internal Loans</b>	<b>359,677</b>		<b>99,055</b>	<b>48,916</b>	<b>2,477</b>	<b>50,139</b>
<b>Total ACLC</b>	<b>265,220,769</b>		<b>196,931,389</b>	<b>16,301,623</b>	<b>8,116,578</b>	<b>180,629,766</b>
<b>Aurora Urban Renewal Authority (AURA)</b>						
2022 Hyatt Conf. Center and Parking Garage Refinancing	20,645,000	2039	19,895,000	905,000	807,737	18,990,000
2016 The Point (Ragatta Plaza)	21,500,000	2041	18,170,000	865,000	317,975	17,305,000
<b>Total AURA</b>	<b>42,145,000</b>		<b>38,065,000</b>	<b>1,770,000</b>	<b>1,125,712</b>	<b>36,295,000</b>
<b>General Improvement Districts (GID)</b>						
2017 GID 01-2016 Cobblewood	650,000	2032	240,000	23,000	7,848	217,000
2011 GID 02-2009 Pier Point 7	2,600,000	2031	1,310,000	140,000	57,378	1,170,000
2010 GID 03-2008 Meadow Hills	520,000	2031	245,000	25,000	12,226	220,000
2010 GID 01-2008 Peoria Park Fence	375,000	2031	193,000	20,000	10,519	173,000
2009 GID 01-2007 Cherry Creek Fence	700,000	2029	285,000	40,000	14,963	245,000
<b>Total GIDS</b>	<b>4,845,000</b>		<b>2,273,000</b>	<b>248,000</b>	<b>102,933</b>	<b>2,025,000</b>
<b>Total Blended Component Units</b>	<b>\$ 312,210,769</b>		<b>\$ 237,269,389</b>	<b>\$ 18,319,623</b>	<b>\$ 9,345,223</b>	<b>\$ 218,949,766</b>
<b>Grand Total - All Financial Instruments</b>	<b>\$1,292,784,769</b>		<b>\$ 891,492,655</b>	<b>\$ 39,373,085</b>	<b>\$ 28,045,903</b>	<b>\$ 852,119,570</b>

**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, 2023, and assumes no future new borrowing.

**Total Estimated Debt Service**





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 10 Police and Fire Organizational Charts

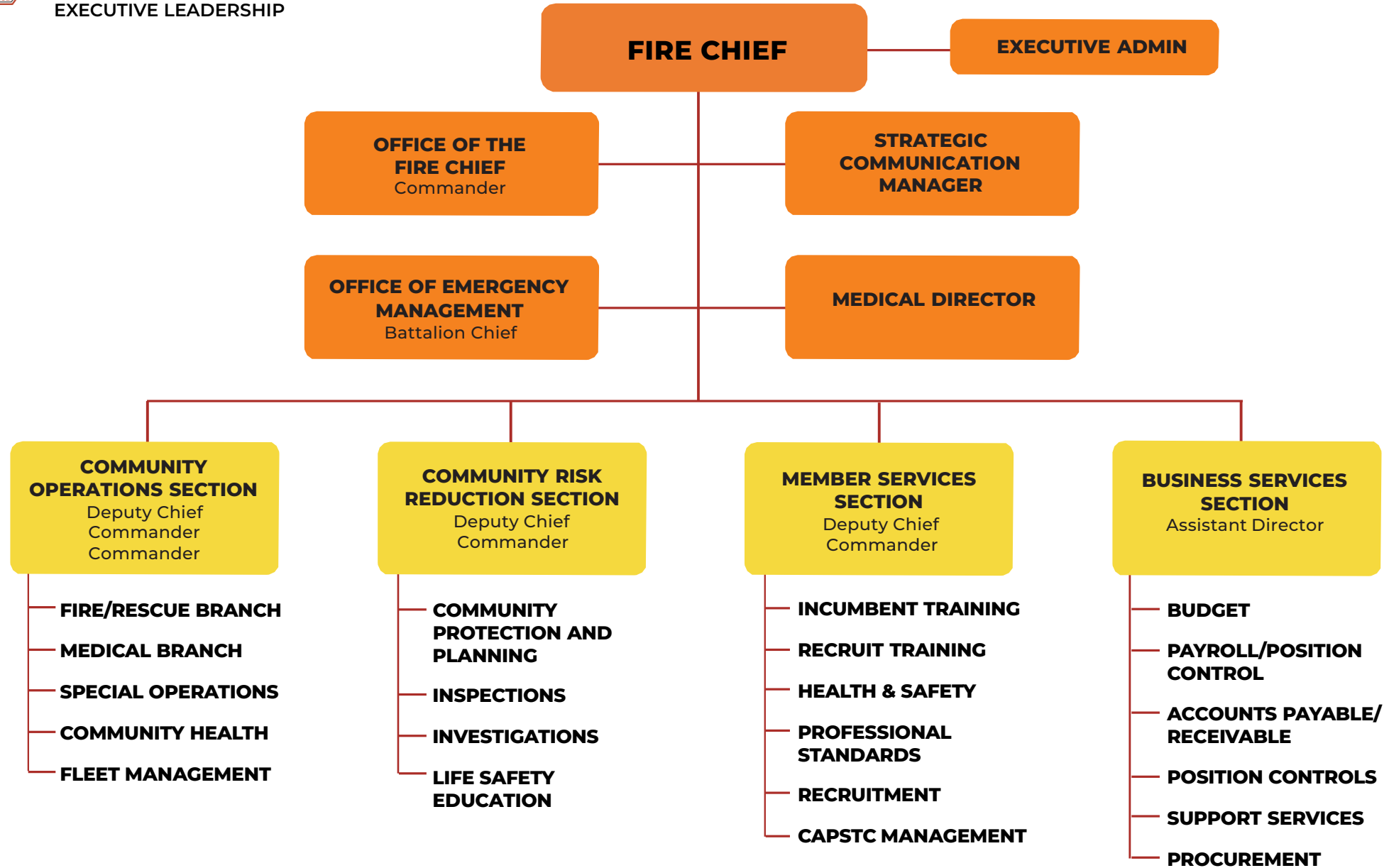






# AURORA FIRE RESCUE

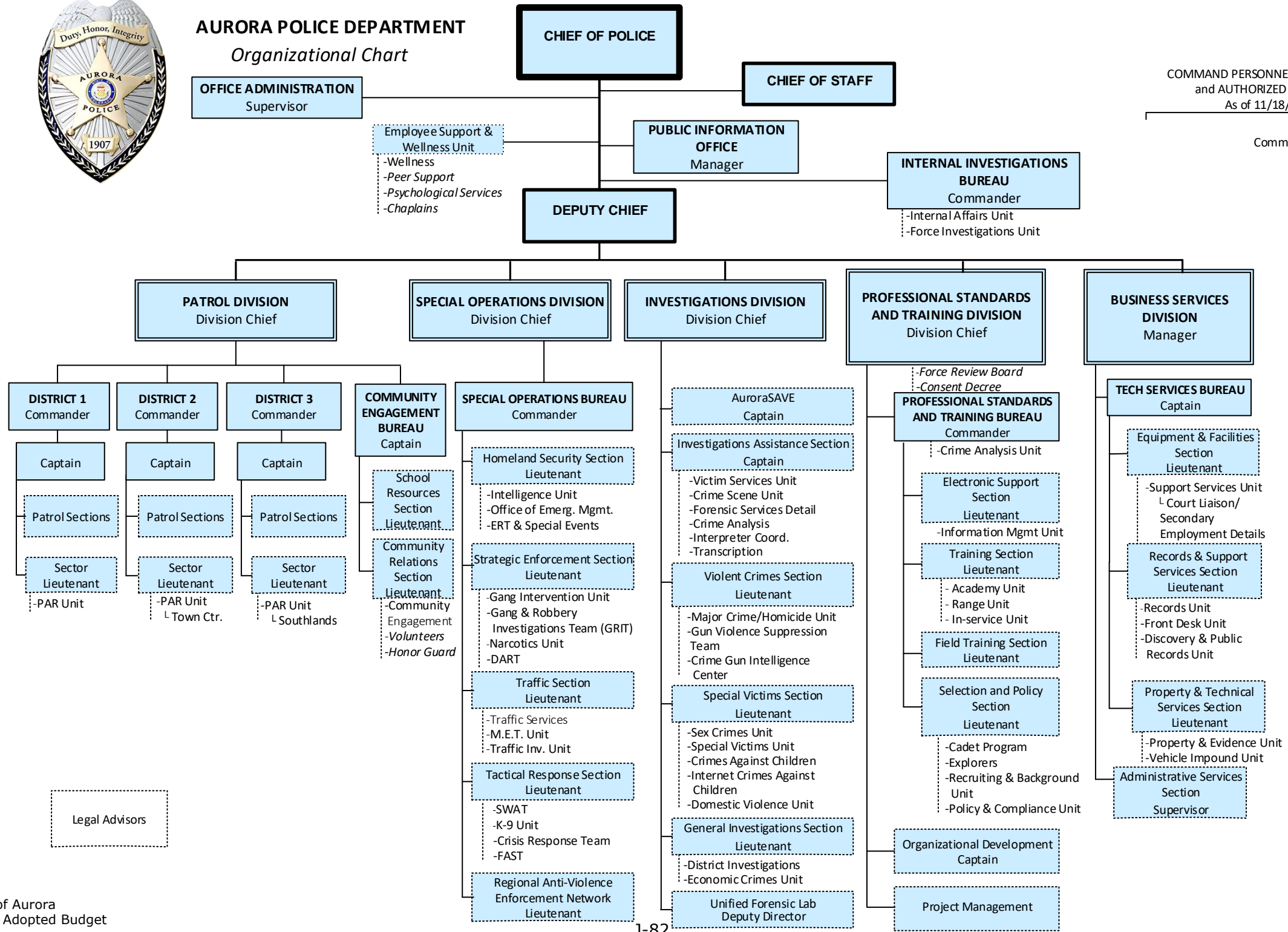
EXECUTIVE LEADERSHIP





**AURORA POLICE DEPARTMENT**

*Organizational Chart*



COMMAND PERSONNEL ASSIGNMENTS  
and AUTHORIZED STRENGTH  
As of 11/18/2023

Commissioned: 748.0  
Civilian: 187.0  
TOTAL: 935.0





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 11 Budget Ordinance Summary





# Budget Ordinance Summary

## ORDINANCE PROCESS

The following pages describe the 2023 and 2024 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.

## 2024 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 2024 ordinances: the Tax Levy Ordinance, the Adopting Budget Ordinance, and the Appropriating Budget Ordinance.

**Tax Levy Ordinance:** This ordinance establishes the annual tax levy on all taxable property within the city. The revenue raised from this tax is used to defray the general expenses of the city and to discharge certain indebtedness of the city.

**Adopting Budget Ordinance:** This ordinance adopts the city’s annual operating and capital improvement projects budget. The adopting ordinance sets the budget parameters for the city in a given year.

**Appropriating Budget Ordinance:** This ordinance establishes specific budget appropriations by fund for the fiscal year. This ordinance is considered the spending blueprint for all funds and for all departments.

## 2023 AMENDING ORDINANCES

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2023 amending ordinances: the 2023 Spring Supplemental Amendment Ordinance and the 2023 Fall Supplemental Amendment Ordinance. Only significant 2023 amendments are specifically identified in the following section.

**Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 04/24/2023, Approved 05/08/2023, Effective 06/07/2023):** This ordinance amended the original budget for 2023 as well as amended the 2022 budget for year-end adjustments. The items in this supplemental are taken into account in the 2023 projection, as published in this budget book.

Significant supplemental items included the addition of a net 9.5 FTE across various departments:

- 3.0 FTE Public Safety Talent Acquisition Specialists in response to recommendations of the Consent Decree Monitors and the city’s efforts regarding Public Safety.
- A net 0.5 FTE increase for a Records Technician conversion from part-time to full-time to help meet workload demands and maintain current timeliness standards.
- 1.0 FTE Sr. Public Information Officer Communication Strategist to address increased news coverage and media scrutiny of high publicity cases for the city.
- 1.0 FTE Sr. Project Manager for compliance with the mandated Consent Decree.
- 1.0 FTE Support Specialist Executive to provide clerical duties and administrative support to the Special Operations Bureau.
- 1.0 FTE Support Section Specialist as a designated position to maintain all training records within the Aurora Police Department.
- 2.0 FTE Criminalist Latent Print Examiner positions to address ongoing increase of cases at the Unified Crime Lab.

Other significant supplemental items in all funds included:

- The appropriation of **\$42.2 million** in the Capital Projects Fund for the I-70/Piccadilly Interchange project including a \$20.0 million contribution from the Aerotropolis Regional Transportation Authority and \$3.5 million of other grant funds.
- The appropriation of **\$7.4 million** for the Water Lease Agreement between Pueblo Water and the City of Aurora in the Water Fund.
- The transfer of **\$4.0 million** from the General Fund to the Capital Projects Fund in accordance with the City Council’s decision to send the first \$4.0 million of any additional funds available to the Capital Projects Fund for infrastructure needs.
- The lapse of **\$3.2 million** from the General Fund for Aurora Fire Rescue retention and recruitment bonuses that were budgeted in 2023 but actually paid in 2022.
- The appropriation of **\$1.5 million** in the General Fund, offset by an equal amount of revenue, for the new Photo Radar Enforcement Program.

**Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 11/13/2023, Approved 11/27/2023; Effective 12/27/2023):** This is the second of two scheduled appropriation adjustments. This supplemental amended the 2023 budget only. Although most of these items were known at the time of the creation of the 2024 budget and therefore were included in the 2023 department expenditure projection, some supplemental items were identified too late for inclusion in the department projection.

Appropriation requests in the Capital Projects Fund included:

- The appropriation of **\$8.9 million** for two missing sidewalk Transportation Improvement Program (TIP) projects. The appropriation includes federal grant funding of \$7.5 million with \$1.3 million as a city match.
- The appropriation of **\$5.0 million** for the Smith Road Multimodal Corridor Design project. The appropriation includes federal grant funding of \$4.5 million with \$500,000 as a city match.
- The appropriation of **\$5.0 million** for the next phase of federal grant funding for the 9-Mile Pedestrian Bridge. The city match of \$2.8 million was previously appropriated and is transferred to the project in this supplemental adjustment.
- The appropriation of **\$3.2 million** for the Aurora Multimodal Transportation Master Plan. The appropriation includes federal grant funding of \$2.6 million with \$645,000 as a city match.
- The appropriation of **\$2.8 million** for the 11<sup>th</sup> Ave/Del Mar Parkway/Havana project. The appropriation includes federal grant funding of \$2.8 million. The city match was previously appropriated.
- The appropriation of **\$1.4 million** in developer contributions for signals at Jewell.
- The appropriation of **\$700,000** in city funds to develop a Public Safety Infrastructure Master Plan.

There are no other significant supplemental items included with this for this supplemental.





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 12 Budget Process and Calendar







## Budget Process and Calendar

The budget process for the city involves teamwork and cooperation among many groups and individuals within the city, including: citizens, elected officials, other government entities, neighborhood associations, Council-appointed boards and commissions, and city staff. The process provides opportunities for the public to gain information and understanding about the city's budget and operations. In addition, citizens are given a forum to provide input regarding how the city allocates its resources.

### **CITIZEN INVOLVEMENT**

Budget town meetings are conducted by each Ward Council member early in the budget development process. At that time, citizens receive information about the budget and are given the opportunity to inform City Council about their issues and priorities. Citizens are encouraged to express their opinions about the budget and members of the public can make requests of City Council. In addition, two public hearings are scheduled during City Council's formal weekly meetings. One hearing is held in the spring before budget preparation begins; and the other is scheduled in the fall just prior to Council meeting(s) to consider the proposed budget.

The Citizens' Advisory Budget Committee (CABC) meets monthly to become familiar with city operations, priorities, and budget needs. The CABC meets prior to the proposed budget submission to form its own recommendations to present to City Council. Other commissions directly involved in making budget recommendations to the City Council are the Citizens' Advisory Committee for Housing and Community Development (CHCD), and the Citizens' Water Advisory Committee (CWAC).

### **CITY STAFF INVOLVEMENT AND THE BASIS OF BUDGETING**

Each year, the Office of Budget and Financial Planning projects revenues for the next five years. The first year of the five-year projection is used as the basis for the annual operating budget. The annual operating budget balances operating expenditures with operating revenues.

For expenditures, the baseline for the development of the 2024 budget during 2023 is the projected amount approved by City Council during the adoption of the 2023 budget less one-time items and various adjustments. These changes may include: utility, water, and fuel rate adjustments; risk management adjustments; and fleet service adjustments. Personal services costs are calculated by the Office of Budget and Financial Planning to reflect current staffing levels and cost factors. These amounts are provided to the departments on a line-item basis.

Any new funding request that is not tied to the items noted above must be requested and specifically justified within a budget amendment request (an "add"). This process applies to requests to fund expanding 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 Meetings.”

### *June – August*

- Second quarter review of current year expenditures and revenues;
- Departments prepare proposed budgets/adjustments;
- Departments present budget adjustments to City Manager;
- Executive staff evaluate projections and determine budget adjustments;
- Administrative fee changes are reviewed by the Management and Finance Committee;
- The Citizens' Advisory Budget Committee reviews and comments upon the city's budget proposals; and
- The proposed budget is produced and delivered to City Council.

### *September – December*

- 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;
- Administrative fees are approved;
- Budget ordinances are introduced and adopted;
- Third quarter review of current year expenditures and revenues; and
- Appropriation amendments are requested, and the fall supplemental ordinance is presented.





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 13 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 2024 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) starting in 2022.

**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.

## GENERAL FINANCIAL POLICIES

### I. General Financial Policies Applicable to All Funds

The policies identified as general policies are applicable to all funds of the city and impact overall financial management decisions.

#### A. Funds Available Policies

1. Funds available can be used to balance sources and uses if reasonable due diligence is made to ensure that its use will not create future adverse impacts.
2. Funds available can be transferred from one fund to another as needed, pursuant to the rules that govern the sending fund.
3. Funds available components are as follows:
  - a. **Restricted** – Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments.
  - b. **Committed** – Limitation imposed at the highest level of decision making that requires formal action at the same level to remove.
  - c. **Assigned** – Intended use established by highest level, body, or official designated for that purpose.
4. Funds available components may change as situations warrant.
5. Generally Accepted Accounting Principles require a disclosure in the city's financial report as to the order in which different classifications of fund balance are spent. This helps a reviewer of the city's financial reports better understand the financial practices of the city. When expenditures are incurred that use monies from more than one classification, the city will generally determine the order on a case-by-case basis taking into account grant agreements, contracts, business reasons, or other constraints. If there are no constraints, the order of spending will be restricted resources, committed, assigned and, lastly, unassigned.
6. "One-time money" is funds that are available only once and is not expected to reoccur year after year. One-time monies are usually fund balance from previous years, unexpected revenues, or savings from unexpectedly lower expenses in any year. Because these monies are not regular revenues that recur from year to year, good financial practices avoid uses that have ongoing costs.

If one-time monies are used to support recurring costs, spending could increase to a level that could not be supported by future years' revenues.

**B. Revenue Policies**

1. The city shall strive to maintain a balanced and diversified revenue system to protect the city from fluctuations in any one source due to changes in local economic conditions which adversely impact that source.
2. Each year the budget office will project revenues for the ensuing five years. The first year of the five-year projection will be used as the basis for the annual operating budget. The basis of the projection is disclosed in the Revenue Section of this book. The projection is consistent with management and Council direction.
3. Federal aid, state aid, gifts, and grants will be accepted only after an assessment is made of potential cost implications.

**C. Budget Expenditure Policies**

1. The annual operating budget as accepted and appropriated by the City Council will be adhered to in the level of detail approved by Council. If necessary, supplemental appropriations can be used to modify this budget.
2. The City of Aurora budget will balance sources and uses.
3. The annual operating budget will normally provide for adequate funding of City retirement systems, adequate maintenance and/or replacement of capital plant and equipment, and adequate maintenance of an insurance fund, providing for self-insurance or using other acceptable insurance methods. If adequate funding cannot be budgeted, these differences shall be disclosed.

**D. Transfer Policies**

1. For purposes of budgeting, a transfer will be considered an operating transfer if it accomplishes the following:
  - a) Moves budget between departments in the same fund, the exception being a transfer of budget from Non-Departmental, which is classified as a budget transfer;
  - b) Moves budget within a department to another fund;
  - c) Moves budget between departments and between funds; and
  - d) Moves capital budget from one project to another, regardless of department, unless a master-subordinate relationship exists with the projects. This relationship is referenced in more detail in the Capital Improvements Projects Funds Financial Policies Section.
2. Operating transfers require Council approval.
3. Budget transfers of non-capital budget appropriations within the same department and fund, including transfers to and from the Non-Departmental budget, do not require Council approval.

4. Budget transfers of capital budget appropriation to and from Non-Departmental do not require Council approval.
5. Operating transfers may or may not involve the movement of cash.
6. In some cases, for purposes of ensuring adequate disclosure of substantive appropriation changes, supplemental budget ordinances may identify as transfers certain items not technically considered operating transfers.
7. If a budget change is necessary from existing budget to transfer budget or vice-versa but does not change the primary purpose for the original budget, the change can be made via a budget transfer and does not require Council approval.

**E. Investment/Cash Management Policies**

1. The City of Aurora will use pooled city cash to invest in United States government, corporate, municipalities, money market instruments, and certificates of deposit, assuming investments meet city standards for investment quality. Criteria for selecting investments, using the prudent investor rule, are safety, liquidity, and yield, in that order of priority.
2. Cash and investment proceeds will be structured to utilize all available funds for investment purposes.

**F. Legal, Accounting and Auditing Policies**

1. The Charter and Code of the City of Aurora, State of Colorado statutes, and federal laws and regulations will be followed wherever they apply to the financial activities of the city.
2. The source of historical financial information about the city will be the central accounting system as operated and maintained by the Finance Department. The source of all current and future budget information, including spending plans, revenues, and expenditures, is the annual budget document.
3. The City of Aurora Internal Audit Office will audit financial controls and operational efficiencies.
4. An annual external audit will be performed by an independent public accounting firm with the subsequent issuance of a financial report and opinion.
5. The Management and Finance Committee of City Council is the city's audit committee. The audit committee ensures on-going governing body involvement in internal control and financial reporting.

**II. General Fund Policies**

The General Fund is used to account for the ordinary operations of the City of Aurora, which are financed primarily from taxes and other general revenues. In addition to policies applicable to all funds, the following policies shall apply specifically to the General Fund:

**A. Revenue and Expenditure Policies**

1. Unless legally designated, revenue that comes into the General Fund is considered to be for general purposes.
2. The City of Aurora will follow a policy of prompt and efficient collection of city-imposed taxes.
3. The City of Aurora revenue structure will not rely solely on property taxes or other restricted and inelastic sources of revenues.
4. For the General Fund two types of reserves are maintained: operating reserves and emergency reserves (TABOR and Policy Reserve). When Reserves are used, specific budgetary plans should be formally made for quickly restoring them. To help protect the city's financial future and to maintain a high level of financial creditability, every effort should be made to follow the plan.
5. Operating Reserve: The purpose of the General Fund Operating Reserve is to provide a source of additional funds in cases where Council determines such use is appropriate and necessary. Use of these funds should be for one-time uses (as defined by that policy) and may include paying for unexpected revenue shortfalls in a year, unexpected expenses, including emergencies, and offsetting potential budget cuts as deemed appropriate and necessary by Council. These reserves are also to assist with meeting financial bond rating agency total reserve requirements. When feasible, these reserves should be maintained at a minimum level of approximately 1 – 3 percent of General Fund budgeted revenues. Maintenance of an Operating Reserve of less than 1 percent is not considered financially prudent and should be avoided. When Operating Reserves are used, they should be restored as quickly as feasible, usually from any one-time monies that become available in any budget year.
6. Policy Reserve: A reserve will be held in the General Fund, equal to 10 percent of the General Fund operating budget, adjusted to exclude the Capital Projects Fund transfer, transfers associated with tax incentives, and 2 per 1000-related expenditures. When Policy Reserves are used, they should be restored within two fiscal years.
7. TABOR Reserve: The TABOR reserve is defined by the State Constitution and is to be maintained and the amount adjusted annually in accordance with the Constitution. The reserve is approximately equal to 3 percent of the fiscal year's spending will be held in the General Fund. Any spending of the TABOR reserve must be restored by the end of the following fiscal year. Assets can be used for the TABOR Reserve.

**III. Special Revenue Funds Financial Policies**

The City of Aurora uses special revenue funds to account for revenues from specific taxes or other restricted or committed revenue that by law or agreements are designated to finance specific activities of city government. In addition to policies applicable to all funds, the following policies shall apply specifically to special revenue funds.

**A. Community Development Fund**

The Community Development Fund accounts for revenue and expenditures relating to federal grants received from the United States Department of Housing and Urban Development. Community Development expenditures will be spent in accordance with general city financial policies and appropriate federal regulations.

**B. Recreation Revenue Fund**

The Recreation Fund is used to account for the financing of recreation activities and programs through General Fund subsidies, user fees, and charges for services.

1. Council, from time to time, examines the appropriateness of the relationship between revenues raised by fees compared to revenues raised by transfers of General Fund monies.
2. Increases in costs related to pay increases mandated by city policy, utilities charges, maintenance contracts, and other mandatory requirements, will generally be funded through an increase in the General Fund transfer.

**C. Cultural Services Fund**

The Cultural Services Fund accounts for revenue from fees, donations, grant funds from the Scientific and Cultural Facilities District (SCFD) and other grantors, proceeds from the Art in Public Places (AIPP) ordinance and General Fund subsidies.

1. Council, from time to time, examines the appropriateness of the relationship between revenues raised by fees compared to revenues raised by transfers of General Fund monies.
2. Increases in costs related to pay increases mandated by city policy, utilities charges, maintenance contracts, and other mandatory requirements, will generally be funded through an increase in the General Fund transfer.

**D. Gifts & Grants Fund**

The Gifts & Grants Fund is used to account for revenue received for specific purposes according to appropriate laws and agreements. In addition to policies applicable to all funds, the following policies shall apply specifically to the Gifts & Grants Fund:

1. Gift & Grant Funds will be pursued and gift and grant opportunities will be evaluated based on current and future financial implications. Gifts & Grants Fund expenditures will be in accordance with the expressed or implied purpose stated in the terms of the gift or grant.
2. Revenue is recorded based on a signed award.

**E. Development Review Fund**

The Development Review Fund was created to account for revenues and expenditures for services related to providing for enhanced review of development plans and for construction (building) inspections. At the time the Development Review Fund was created, it was clear that management was to adjust staffing and



costs in accordance with the workload and revenues. A fund balance was envisioned as part of the financial and operational structure. The fund balance would be built-up in times of high revenue and could be used to provide for quality service and staffing during times of rapidly changing workload levels.

1. The Development Review Fund should be operated as a special revenue fund and is intended to be entirely self-sufficient.
2. The budget process for the Fund should allow for increases or decreases in staffing during the year. One acceptable process is the Manager advising Council informally of any proposed change outside the scope of the budget. If no one on Council objects, the Manager may begin to implement that change. The change should be formally considered by Council at the next available routine supplemental appropriation.
3. A fund balance shall be maintained at a level sufficient to:
  - a. Fund costs during a significant slowdown to allow for service quality to be maintained while still reducing expenditures (and staff) as quickly as feasible,
  - b. Fund costs for a period of time where further staff reductions would destroy base capabilities,
  - c. Fund the ramp-up of workload during a rapid increase in development activity.

#### **F. Enhanced E-911 Fund**

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

1. The E-911 Surcharge will be used to fund call center call takers and \$2.0 million in capital costs, including the annual debt service for the 800 MHz Radio replacement. The call takers were moved from the General Fund in 2015.
2. The remainder of the costs will be funded by a transfer from the General Fund, equal to the cost of the call takers noted previously.
3. The funds available associated with the more restrictive E-911 Surcharge related expenditures and the rest of the fund will be kept separate and used for its intended purpose.

#### **G. Social Service Agency Funding Financial Policies**

Specific financial policies concerning support to outside agencies for community and human services include the city's desire to assist those outside agencies without significantly affecting the primary service responsibilities of the City of Aurora. In addition to policies applicable to all funds, the following policies shall apply specifically to social service agency funding:

1. Basic responsibility for governmental support of social services rests with federal, state, and county governments.
2. city involvement in support of social or community services shall occur under the following guidelines:
  - a) The organization involved must be a nonprofit agency.
  - b) The service or program shall substantially meet a community need of Aurora citizens.
  - c) The service or program does not duplicate or significant overlap services provided by agencies currently receiving grant funding from the City of Aurora.
  - d) Agencies providing assistance to city departments by servicing referred clients shall be given priority consideration for funding.
  - e) The agency sponsors agree to submit periodic financially detailed expenditures, the number of clients served who are residents within the city, and a ratio of resources utilized per client according to municipal boundaries.
3. Agencies receiving grant funding from surcharges for the conviction of a municipal offense must demonstrate a commitment to Aurora law enforcement and were identified by ordinance and resolution in 2006.
  - a) Services provided by the organization should assist and/or enhance the mission of Aurora law enforcement to provide for public safety.
4. Each year the City Council will review the basic decision to provide funding to the agency and/or the amount of an award.
5. City Council discourages the submission of out-of-cycle budget requests for social service agencies. The only exception to this policy is requests for charitable contributions related to the purchase of tables at charitable social events. Such requests may be considered if:
  - a) The amount requested does not exceed funds set aside by Council or within a department budget for such purpose;
  - b) If an individual Council member recommends the request and it is approved by the full Council; and
  - c) The organization is a partner in assisting meeting community needs and there is a public expectation of a city presence at the event.

#### **IV. Capital Improvements Projects Funds Financial Policies**

The Capital Improvements Program (CIP) is a process that identifies city capital projects needed to maintain current capital assets and support new development and services.

##### **A. Revenue and Expenditure Policies**

1. A capital improvement project is defined as the construction, acquisition or improvement of infrastructure, facilities, or other qualifying asset that costs at

least \$25,000 and which has a long-term benefit of five years or more, or extends the useful life of the improved asset by five years or more. Also included are:

- a) Direct personnel costs associated with engineering, design, inspection, and project management. Direct supply, service, and support costs, such as those related to construction, financial services, or major procurement bidding costs may also be charged to CIP projects.
  - b) Major street renovation.
  - c) Initial purchase or replacement of computer and communications hardware, as long as the hardware has a life of five or more years. Initial purchase or replacement of computer and communications software, will also apply, as long as the software equals or exceeds \$25,000 in any given year.
  - d) Multi-organization one-time purchases / replacements of a number of similar pieces of equipment costing at least \$200,000 in total.
2. The legal level of control for a capital improvement program will be the project as defined in Section H of the budget document.
  3. Any request to transfer budget from one project listed in the Capital Improvement Program Summary by Fund, Department, and/or Project, to another project similarly listed will require approval by City Council.
  4. Council authorization is not required to establish subordinate project codes that will be used to track revenues, expenditures, and budgets for components within an appropriated capital project as long as such transfers remain within a single fund and department. Council authorization is also not required for budget transfers among subordinate project codes established in this master-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**

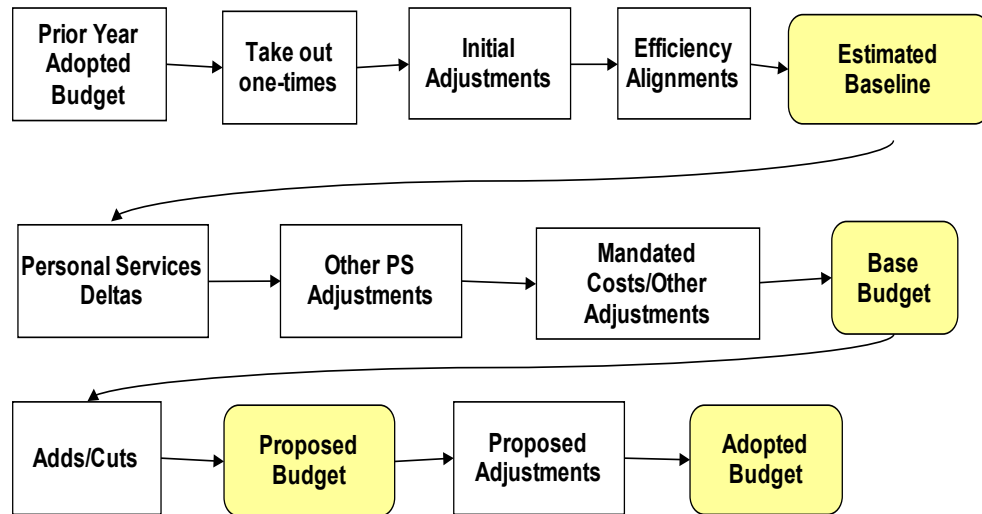
1. The City of Aurora will not use long-term debt to finance operations or for repair or renovation of existing assets unless the remaining useful life following such repair or renovation is extended.
2. Debt issuance decisions should include consideration of the impact of debt service costs and net 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.





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 14 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)

	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>					
Property Tax	64,000	64,000	64,000	64,000	64,000
<b>Total Revenue</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>
<b>Expenditures</b>					
Debt Payment	60,000	60,000	60,000	60,000	60,000
Maintenance	4,000	4,000	4,000	4,000	4,000
<b>Total Expenditures</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>
<b>Ending Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Cherry Creek Racquet Club Fence General Improvement District (GID) was approved as part of the November 2007 election. The project will not exceed \$706,000 and will generate approximately \$64,000 annually in revenue from property tax within the district boundaries. Included in that amount is a provision that will bring in up to \$4,000 annually for maintenance purposes. The property tax will be used to pay down the debt associated with the construction of the fence, as well as maintenance costs for the upkeep of the fence.

### Meadow Hills General Improvement District (3-2008)

	2024 Adopted	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>					
Property Tax	47,500	47,500	47,500	47,500	47,500
<b>Total Revenue</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>
<b>Expenditures</b>					
Debt Payment	41,000	41,000	41,000	41,000	41,000
Maintenance	6,500	6,500	6,500	6,500	6,500
<b>Total Expenditures</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>
<b>Ending Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 14 - General Improvement District Budgets**

**Peoria Park Subdivision General Improvement District (1-2008)**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>					
Property Tax	37,400	37,400	37,400	37,400	37,400
<b>Total Revenue</b>	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400
<b>Expenditures</b>					
Debt Payment	30,400	30,400	30,400	30,400	30,400
Maintenance	7,000	7,000	7,000	7,000	7,000
<b>Total Expenditures</b>	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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)**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>					
Property Tax	199,750	199,750	199,750	199,750	199,750
<b>Total Revenue</b>	\$ 199,750	\$ 199,750	\$ 199,750	\$ 199,750	\$ 199,750
<b>Expenditures</b>					
Debt Payment	199,750	199,750	199,750	199,750	199,750
<b>Total Expenditures</b>	\$ 199,750	\$ 199,750	\$ 199,750	\$ 199,750	\$ 199,750
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -

The Pier Point General Improvement District (GID), approved during the November 2009 election, was created to provide essential sanitary sewer system improvements and services within the Pier Point district boundaries, including, but not limited to, collection mains and laterals, transmission lines, and related landscaping improvements. The GID will generate approximately \$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 14 - General Improvement District Budgets**

**Aurora Conference Center General Improvement District (2-2011)**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>					
Property Tax	6,200,000	6,300,000	6,400,000	6,800,000	6,800,000
<b>Total Revenue</b>	\$ 6,200,000	\$ 6,300,000	\$ 6,400,000	\$ 6,800,000	\$ 6,800,000
<b>Expenditures</b>					
Capital Improvements	6,200,000	6,300,000	6,400,000	6,800,000	6,800,000
<b>Total Expenditures</b>	\$ 6,200,000	\$ 6,300,000	\$ 6,400,000	\$ 6,800,000	\$ 6,800,000
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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 2023-2027.

**Cobblewood General Improvement District (1-2016)**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>					
Property Tax	32,000	32,000	32,000	32,000	32,000
<b>Total Revenue</b>	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
<b>Expenditures</b>					
Debt Payment	32,000	32,000	32,000	32,000	32,000
<b>Total Expenditures</b>	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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.







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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

### Appendix 15

# Aurora Urban Renewal Authority Budgets





<b>Alameda Center Urban Renewal Area</b>								
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>				
<b>Beginning Funds Available</b>	\$	<b>915,661</b>	\$	<b>168,126</b>	\$	<b>505,608</b>		
<b>Revenues</b>								
Earnings on Invest	\$	29,196	\$	4,334	\$	7,923	\$	8,160
Property Taxes		14,822		416,970		885,503		852,923
General Sales Taxes		18,111		60,019		148,861		153,327
Use Tx Rev-Building Materials		857,480		4,907		26,551		15,729
Occupational Privilege Taxes		620		3,148		3,425		3,528
<b>Total Revenues</b>	<b>\$</b>	<b>920,229</b>	<b>\$</b>	<b>489,378</b>	<b>\$</b>	<b>1,072,263</b>	<b>\$</b>	<b>1,033,667</b>
<b>Expenditures</b>								
Services-Professional	\$	2,500	\$	2,000	\$	-	\$	-
Advertising		184		-		-		-
Development Incentives		1,258		1,171,554		645,412		751,412
IGA Payments		627		63,359		89,369		103,203
<b>Total Expenditures</b>	<b>\$</b>	<b>4,568</b>	<b>\$</b>	<b>1,236,913</b>	<b>\$</b>	<b>734,781</b>	<b>\$</b>	<b>854,615</b>
<b>Ending Funds Available</b>	<b>\$</b>	<b>915,661</b>	<b>\$</b>	<b>168,126</b>	<b>\$</b>	<b>505,608</b>	<b>\$</b>	<b>684,660</b>

In late 2015, the Aurora City Council approved the creation of a 6.8 acre URA at the northeast corner of South Sable Street and East Alameda Avenue. The Alameda Center urban renewal plan established a single TIF area covering the entire plan area to facilitate the redevelopment of the existing bank and shopping center into a quality transit-oriented development. A public finance and redevelopment agreement was approved in February 2019. The redevelopment project, Parkside, was completed in 2021 and includes 216 market-rate apartments, 34,500 square feet of commercial space, and a new bank building. Lease-up of the apartments and commercial space is ongoing. 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.

<b>Aurora Conference Center Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ 304,497	\$ 888,526	\$ 2,363,030	
<b>Revenues</b>				
Earnings on Invest	\$ 158,754	\$ 35,205	\$ 82,358	\$ 104,183
Property Taxes	68,629,380	19,156,975	19,687,545	29,624,226
Specific Ownership Taxes	81	-	-	-
General Sales Taxes	8,669,307	4,656,691	5,078,224	5,230,571
State Sales Tax	7,027,299	4,235,725	4,596,909	4,734,816
Lodgers Tax	14,038,474	8,227,517	9,015,483	9,285,947
Use Tx Rev-Building Materials	7,278,355	176,506	1,047,354	80,600
Use Tx Rev-Equip & Other	1,887,757	-	-	-
Occupational Privilege Taxes	153,721	63,786	70,939	73,067
Undist-Tax Audit Revenue	-	1,873,085	-	-
Internal Transfers	135	-	-	-
<b>Total Revenues</b>	<b>\$ 107,843,263</b>	<b>\$ 38,425,489</b>	<b>\$ 39,578,812</b>	<b>\$ 49,133,410</b>
<b>Expenditures</b>				
Services-Professional	\$ 135	\$ -	\$ -	\$ -
Development Incentives	106,938,446	37,841,460	38,104,308	48,201,950
Transfer to General Fund	600,000	-	-	-
Transfer to General Impr Distr	186	-	-	-
<b>Total Expenditures</b>	<b>\$ 107,538,766</b>	<b>\$ 37,841,460</b>	<b>\$ 38,104,308</b>	<b>\$ 48,201,950</b>
<b>Ending Funds Available</b>	<b>\$ 304,497</b>	<b>\$ 888,526</b>	<b>\$ 2,363,030</b>	<b>\$ 3,294,490</b>

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, and began being collected 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. That expansion was delayed due to the pandemic, but is likely to be revived in in 2024. 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.

<b>Buckingham Square Urban Renewal Area</b>						
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>		
<b>Beginning Funds Available</b>	\$	2,712,265	\$	3,318,030	\$	4,368,761
<b>Revenues</b>						
Fees-Other	\$	10,000	\$	-	\$	-
Earnings on Invest-Pool		343,138		43,834		96,224
Property Taxes		19,909,246		2,497,075		2,891,039
General Sales Taxes		6,919,018		848,808		1,355,875
Use Tx Rev-Building Materials		627,956		-		-
Occupational Privilege Taxes		392,967		32,338		35,290
Internal Transfers		(1,360,000)		-		-
<b>Total Revenues</b>	<b>\$</b>	<b>26,842,326</b>	<b>\$</b>	<b>3,422,054</b>	<b>\$</b>	<b>4,043,028</b>
<b>Expenditures</b>						
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		17,545,008		2,062,249		2,319,462
IGA Payments		5,879,709		754,040		672,835
Transfer to-General Fund		18,654		-		-
Transfer to Desig Revenue Fund		379,317		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>24,130,060</b>	<b>\$</b>	<b>2,816,290</b>	<b>\$</b>	<b>2,992,297</b>
<b>Ending Funds Available</b>	<b>\$</b>	<b>2,712,265</b>	<b>\$</b>	<b>3,318,030</b>	<b>\$</b>	<b>4,368,761</b>
						<b>5,437,458</b>

The Buckingham URA was created in 2008. It is located on the east side of Havana Street on the south side of Mississippi Avenue to Florida Avenue. This URA was created with the goals of eliminating slum and blight, remediating environmental contamination and redeveloping the former Buckingham Square Mall into a designated activity center for the Havana Street Corridor. The urban renewal goals that were met include the redevelopment of an aging, mostly vacant mall into a thriving retail lifestyle center, the creation of some 700 jobs, the addition of a significant sales tax revenue generating project, and the implementation of a major activity node along the Havana corridor, among others.

The Buckingham URA consists of three Tax Increment Areas. TIF areas 1 and 2 have been established for the Gardens on Havana retail center (TIF 1) and the Centro Apartments (TIF 2). A total 22 percent of incremental sales tax and 70 percent of incremental property tax is pledged to support the project while 30 percent of school and county property taxes will be returned to those jurisdictions by cooperative agreements. The entirety of the levy from the Havana Business Improvement District will also be returned by the cooperation agreement approved in August 2010. The remaining revenues will be used to support personal services and capital projects in the area provided by the city or AURA.

TIF area 3 was established in 2012 for the redevelopment of the 1470 South Havana building into the 86 unit Bella Vita assisted/independent living project. 100 percent of property and use tax funds flow to AURA. TIF funds were used to repay AURA's cost of constructing the Ironton extension, a crucial connection road for the URA.

<b>City Center II Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ 11,258	\$ 131,103	\$ 253,592	\$ 371,466
<b>Revenues</b>				
Earnings on Invest	\$ 1,342	\$ 1,034	\$ 4,076	\$ 4,198
Property Taxes	33,737	118,811	118,413	113,676
Internal Transfers	(18,062)	-	-	-
<b>Total Revenues</b>	<b>\$ 17,017</b>	<b>\$ 119,846</b>	<b>\$ 122,489</b>	<b>\$ 117,874</b>
<b>Expenditures</b>				
Other Misc Expenditures	\$ 5,759	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,759</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Funds Available</b>	<b>\$ 11,258</b>	<b>\$ 131,103</b>	<b>\$ 253,592</b>	<b>\$ 371,466</b>

The City Center II URA was created in 2009 and includes approximately 128 acres bounded roughly by S. Sable Street on the west, E. Alameda Parkway on the north, W. Tollgate Creek on the east, and E. Center Avenue on the south. TIF area 1, 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 current owner purchased the property 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 proposed senior project in Metro Center. That same year, Dominionium received site plan approval for Summit View at Metro Center, a four-story, 222-unit building with age and income-restricted units. In March 2023, Legacy Partners and a Griffin Capital Opportunity Zone Fund broke ground on Legacy Metro 525, a mid-rise, 380-residence, transit-oriented apartment community located immediately south of the RTD transit facility. In April 2023 the city received a site plan application for a 22,800-square foot Sprouts Market at the southwest corner of E. Alameda Pkwy and S. Chambers Road.

<b>Colorado Science and Technology Park Urban Renewal Area</b>								
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>				
<b>Beginning Funds Available</b>	\$	<b>2,297,830</b>	\$	<b>2,741,679</b>	\$	<b>3,596,987</b>		
<b>Revenues</b>								
Earnings on Invest-Pool	\$	177,381	\$	37,486	\$	74,363	\$	76,594
Property Taxes		14,364,312		3,126,947		3,658,655		3,768,414
Lodgers Tax		-		-		42,934		176,890
General Sales Taxes		570,782		130,125		97,655		113,710
Use Tx Rev-Building Materials		2,728,467		58,556		80,956		1,084,050
Occupational Privilege Taxes		149,648		23,134		15,088		15,928
Internal Transfers		(250,000)		-		-		-
<b>Total Revenues</b>	<b>\$</b>	<b>17,740,590</b>	<b>\$</b>	<b>3,376,248</b>	<b>\$</b>	<b>3,969,651</b>	<b>\$</b>	<b>5,235,586</b>
<b>Expenditures</b>								
Services-Other and Fees	\$	9,768	\$	-	\$	-	\$	-
Collection Fees (County)		215,465		46,904		53,739		56,526
Development Incentives		15,199,428		2,885,494		3,060,604		4,315,078
Other Misc Expenditures		18,100		-		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>15,442,760</b>	<b>\$</b>	<b>2,932,398</b>	<b>\$</b>	<b>3,114,343</b>	<b>\$</b>	<b>4,371,604</b>
<b>Ending Funds Available</b>	<b>\$</b>	<b>2,297,830</b>	<b>\$</b>	<b>2,741,679</b>	<b>\$</b>	<b>3,596,987</b>	<b>\$</b>	<b>4,460,969</b>

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). 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 began construction and opened in 2022 and 2023 respectively. Additionally, Mondo Market deli/restaurant is under construction adjacent to the hotel.

<b>Cornerstar Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ 127	\$ 127	\$ -	\$ -
<b>Revenues</b>				
Earnings on Invest	\$ 5,276	\$ -	\$ -	\$ -
General Sales Taxes	13,164,199	1,133,271	875,125	-
Use Tx Rev-Building Materials	826,507	-	-	-
<b>Total Revenues</b>	<b>\$ 13,995,982</b>	<b>\$ 1,133,271</b>	<b>\$ 875,125</b>	<b>\$ -</b>
<b>Expenditures</b>				
Development Incentives	\$ 13,995,855	\$ 1,133,271	\$ 875,252	\$ -
<b>Total Expenditures</b>	<b>\$ 13,995,855</b>	<b>\$ 1,133,271</b>	<b>\$ 875,252</b>	<b>\$ -</b>
<b>Ending Funds Available</b>	<b>\$ 127</b>	<b>\$ 127</b>	<b>\$ -</b>	<b>\$ -</b>

The CornerStar URA was created in 2008 with a single TIF area. It is located at the southwest corner of Parker Road and Arapahoe Road on 158 acres. This URA was created in order to facilitate the redevelopment of a long-vacant site with severe drainage issues. The primary project within the URA is a 685,000 square foot retail lifestyle center with Target and Dick's Sporting Goods among the primary anchors. All incremental revenues generated are pledged to offset the drainage improvements at the site. The Public Finance and Redevelopment Agreement for a financial incentive of \$17.5 million (net present value), was approved in 2007. The developer incentive for this project includes 30 percent of sales tax for the term and 100 percent of use tax for the first two years. The use tax collection and payment period ended September 2009, and the pledge of incremental sales tax revenues will end effective September 30, 2023, with the final distribution payment taking place in October, 2023



## Fitzsimons Urban Renewal Area

	Inception Through 2021	2022 Actuals	2023 Projection	2024 Forecast
<b>Beginning Funds Available</b>	\$ 7,822,790	\$ 5,085,234	\$ 7,590,864	\$ 7,590,864
<b>Revenues</b>				
Internal Transfers	\$ (9,355,403)	\$ (50,000)	\$ -	\$ -
Interest Income	(1,980)	-	-	-
Earnings on Investment	1,303,111	85,376	117,272	120,791
Interfund Loan Principal Rev	415,000	-	-	-
Property Taxes	19,369,464	1,685,674	1,691,874	2,436,455
General Sales Taxes	8,443,266	1,058,540	1,050,243	1,081,751
Lodgers Tax	3,535,498	358,285	376,504	387,799
Use Tx Rev-Building Materials	1,706,088	19,655	13,457	13,861
Occupational Privilege Taxes	6,287,183	574,489	500,764	515,787
Transfer from-AURA	372,802	-	-	-
<b>Total Revenues</b>	<b>\$ 32,075,028</b>	<b>\$ 3,732,018</b>	<b>\$ 3,750,114</b>	<b>\$ 4,556,444</b>
<b>Expenditures</b>				
Capital Projects and Related	\$ 13,421	\$ -	\$ -	\$ -
Debt Interest-Interfund Loan	43,903	-	-	-
Supplies	792	-	-	-
Non-Capital Purchases	4,850	-	-	-
Services	1,974,632	-	6,415	-
Miscellaneous - Operating	32,850	-	-	-
Collection Fees	237,156	25,285	25,259	36,375
Development Incentives	15,461,719	955,655	1,183,333	1,218,833
IGA Payments	800,000	-	-	-
Other Misc Expenditures	554,761	19,477	19,477	19,477
Transfer to-General Fund	83,352	-	-	-
Transfer to-Gifts and Grants	11,875	15,000	10,000	-
Transfer to Desig Revenue Fund	3,835,124	454,158	-	-
Transfer to-Capital Projects	500,000	-	-	-
Transfer to-AURA	697,802	5,000,000	-	-
<b>Total Expenditures</b>	<b>\$ 24,252,238</b>	<b>\$ 6,469,574</b>	<b>\$ 1,244,484</b>	<b>\$ 1,274,685</b>
<b>Ending Funds Available</b>	<b>\$ 7,822,790</b>	<b>\$ 5,085,234</b>	<b>\$ 7,590,864</b>	<b>\$ 10,872,623</b>

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.

## Fitzsimons II Urban Renewal Area

	Inception Through 2021	2022 Actuals	2023 Projection	2024 Forecast
<b>Beginning Funds Available</b>	\$ 3,592,825	\$ 3,788,377	\$ 3,551,694	\$ 3,551,694
<b>Revenues</b>				
Internal Transfers	\$ 832,500	\$ 300,000	\$ -	\$ -
Earnings on Invest	184,357	45,433	96,265	99,153
Parking Fees	1,779,273	287,785	264,695	272,636
Conference Center Fees	2,770,791	583,831	544,588	560,926
Property Taxes	5,900,332	1,938,891	2,137,785	2,703,469
General Sales Taxes	1,232,803	424,171	438,155	451,300
Lodgers Tax	2,655,770	604,521	660,592	680,410
Use Tx Rev-Building Materials	4,153,902	2,555	2,027	2,087
Occupational Privilege Taxes	47,217	10,688	11,184	11,520
Other Revenues	158,130	54,337	29,202	30,078
Proceeds-Notes Payable	-	20,645,000	-	-
Transfer from-AURA	3,131,568	5,000,000	400,466	-
<b>Total Revenues</b>	<b>\$ 22,846,642</b>	<b>\$ 29,897,213</b>	<b>\$ 4,584,959</b>	<b>\$ 4,811,579</b>
<b>Expenditures</b>				
Debt - All	\$ 7,306,004	\$ 587,204	\$ 1,716,243	\$ 1,716,243
Purch-New Equipment	10,310	-	-	-
Non-Capital Purchases	110,572	-	-	-
Services-All	5,947,612	974,424	946,837	975,242
Credit Card Fees	9,428	-	-	-
R&M-Facilities / Buildings	218,579	-	-	-
Claims-Parking	12,649	-	-	-
Conference Center Insurance	94,686	17,475	26,000	26,780
Utilities	702,384	156,988	144,528	148,864
Development Incentives	3,163,473	2,402,659	1,343,967	2,534,984
IGA Payments	26,430	118,918	243,601	189,661
Other Misc Expenditures	354,224	-	-	-
Allocated Admin-Other Costs	(349,209)	8,336	-	-
Payments to Escrow Agents	-	25,435,658	-	-
Transfer to-General Fund	66,862	-	-	-
Transfer to-AURA	1,579,814	-	400,466	-
<b>Total Expenditures</b>	<b>\$ 19,253,817</b>	<b>\$ 29,701,661</b>	<b>\$ 4,821,642</b>	<b>\$ 5,591,774</b>
<b>Ending Funds Available</b>	<b>\$ 3,592,825</b>	<b>\$ 3,788,377</b>	<b>\$ 3,551,694</b>	<b>\$ 2,771,499</b>

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 City's debt, issued for the construction of the AURA-owned conference center and parking garage. TIF Area 2 does not have a redevelopment agreement in place. RMS is constructing a large multi-family project in the eastern portion of TIF Area 2 and the project will include 370 residential units with 9,000 square feet of ground-floor retail. TIF Area 3 contains the recently-completed Legacy at Fitzsimons, a 5-story, 363-unit multifamily rental project. 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.

<b>Fitzsimons Gateway A Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ 731,228	\$ 731,228	\$ 272,788	\$ 832,384
<b>Revenues</b>				
Internal Transfers	\$ 6,450,000	\$ (1,000,000)	\$ -	\$ -
Earnings on Invest-Pool	67,842	9,449	9,560	9,847
Property Taxes	23,988	174,875	227,034	233,845
Lodger's Tax	189,830	330,426	308,095	317,338
General Sales Tax	7,631	10,364	13,337	13,737
Use Tx Rev-Building Materials	441,737	15,170	23	500
Occupational Privilege Taxes	200	1,277	1,547	1,547
<b>Total Revenues</b>	<b>\$ 7,181,229</b>	<b>\$ (458,440)</b>	<b>\$ 559,596</b>	<b>\$ 576,814</b>
<b>Expenditures</b>				
Development Incentives	\$ 6,450,001	\$ -	\$ -	\$ -
Debt Service Related	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,450,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Funds Available</b>	<b>\$ 731,228</b>	<b>\$ 272,788</b>	<b>\$ 832,384</b>	<b>\$ 1,409,198</b>

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 and restaurant opening in the retail spaces in late 2021 and 2023 respectively. The funds for the reimbursement were allocated from the Fitzsimons URA fund and may possibly be replaced with debt that will be issued by the Finance Department. The debt will be repaid over time from the TIF funds. An Environmental Protection Agency (EPA) funded loan, administered by AURA, was used to remediate this and the Fitzsimons Gateway B site, and revenue generated from the projects will be used to pay the annual debt service on that EPA loan.

<b>Fletcher Plaza Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ 72,274	\$ 95,384	\$ 92,935	\$ 92,935
<b>Revenues</b>				
Earnings on Investments	\$ 3,364	\$ 835	\$ 1,981	\$ 2,040
Program Income-Other	-	7,313	-	-
General Sales Taxes	126,458	36,409	14,014	14,436
Use Tx Rev-Building Materials	5,621	-	-	-
Rental-Other	-	723	152	-
Internal Transfers	15,189	-	-	-
<b>Total Revenues</b>	<b>\$ 150,633</b>	<b>\$ 45,279</b>	<b>\$ 16,147</b>	<b>\$ 16,476</b>
<b>Expenditures</b>				
Services	\$ 16,850	\$ 2,392	\$ 13,250	\$ -
Miscellaneous - Operating	59,453	3,435	1,113	1,146
Utilities	2,056	1,343	4,233	4,233
Transfer to-Capital Projects	-	15,000	-	-
<b>Total Expenditures</b>	<b>\$ 78,359</b>	<b>\$ 22,170</b>	<b>\$ 18,596</b>	<b>\$ 5,379</b>
<b>Ending Funds Available</b>	<b>\$ 72,274</b>	<b>\$ 95,384</b>	<b>\$ 92,935</b>	<b>\$ 104,032</b>

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, Aurora's new comprehensive plan, adopted September 2018. Public investment in the area including the Aurora Fox Arts Center, Martin Luther King, Jr. Library/Municipal Services Center, public art, alleyway paving, Fletcher Plaza, and more recently, the People's Building have contributed to the area's redevelopment and prevented continued deterioration of property.

The city amended the Fletcher Plaza urban renewal plan in June 2014 to confirm the conditions of blight as required under State law and delineate a TIF area covering the equivalent of approximately one square block. This area contains a brewery, as well as neighboring parcels targeted for reinvestment, including two new food establishments in the central portion of the Fletcher Plaza Urban Renewal Area. TIF revenue collection is confined to sales and use tax only. These revenues will be used to incentivize further diversification of the neighborhood commercial tax base, and compliment the offerings of the Aurora Cultural Arts District.

<b>Havana North Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ 460,382	\$ 953,737	\$ 865,067	\$ 865,067
<b>Revenues</b>				
Earnings on Investment	\$ 6,827	\$ 8,723	\$ 13,118	\$ 20,171
Insurance Recoveries	495	-	-	-
Other Revenues	566,106	-	-	-
Property Taxes	291,536	394,608	212,185	197,074
General Sales Taxes	533,072	90,799	93,523	96,329
Use Tx Rev-Building Materials	94,731	201,497	108,600	114,030
Proceeds-LT Interfund Loan	1,291,315	-	-	-
Transfer from-General Fund	247,222	-	-	-
Transfer from-AURA	315,590	-	-	-
Internal Transfers	(110,000)	-	-	-
<b>Total Revenues</b>	<b>\$ 3,236,893</b>	<b>\$ 695,628</b>	<b>\$ 427,426</b>	<b>\$ 427,604</b>
<b>Expenditures</b>				
Debt Interest-Interfund Loan	\$ 565,882	\$ -	\$ -	\$ -
Non-Capital Purchases	227	-	-	-
Services & Other Purchases	36,065	-	-	-
Other Misc Expenditures	1,301,309	-	-	-
Development Incentives	-	202,273	478,844	251,284
IGA Payments	27,478	-	37,252	42,437
Transfer to-General Fund	252,108	-	-	-
Transfer to-AURA	593,441	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,776,511</b>	<b>\$ 202,273</b>	<b>\$ 516,096</b>	<b>\$ 293,721</b>
<b>Ending Funds Available</b>	<b>\$ 460,382</b>	<b>\$ 953,737</b>	<b>\$ 865,067</b>	<b>\$ 998,950</b>

In 2011, the Aurora City Council adopted the Havana North Urban Renewal Plan. In 2012, the AURA board approved an amendment to the Havana North Urban Renewal Plan and creation of TIF Area 1, serving to pledge 100 percent of the incremental sales and use tax to AURA for 25 years, to be utilized towards future public improvements to the area. AURA purchased the Fan Fare property, identified as the Plan's catalyst site in February of 2014, for \$4.0 million dollars, and later, through an RFP process, selected a Development team and concept for redevelopment of the blighted site.

In order to assist with the financial gap in facilitating the redevelopment, the AURA board approved a Public Finance and Redevelopment Agreement for a \$12.0 million incentive in August, 2019, in addition to the purchase and sale agreement to sell the 10.3 acre AURA owned site to Developer for \$4.0 million dollars, plus accrued interest through the closing date, AURA's loan to the city Water Department was paid off in full with the transfer of property to the developer.

The mixed-use Argenta project will include 86 for-sale townhomes, 150 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 and 1400 commercial space on the first floor. In addition to a mix of uses, the Argenta project will include a public park / plaza for large scale community events and festivals. Current progress to-date includes: Pacific North, LLC., the developer, is under construction on the mixed-use building at 433 Havana Street which includes 18,000 square feet of retail and 32 condominium units, anticipated to be completed in the 1st quarter 2024. An 86-unit townhome development is under construction with the first 7 units near completion and the remaining townhomes to be completed in 2024. A 168-unit condominium development has started construction in two phases: a 92-unit phase and a 76-unit phase anticipated for completion in late 2024.

<b>Horizon Uptown Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ -	\$ 191,228	\$ 801,012	
<b>Revenues</b>				
Earnings on Invest	\$ 14,640	\$ 21,791	\$ 47,277	\$ 48,695
Property Taxes	925,290	1,008,406	1,903,124	2,681,546
Use Tx Rev-Building Materials	1,033,141	9,158	246,459	253,853
Internal Transfers	(100,000)	-	-	-
<b>Total Revenues</b>	<b>\$ 1,873,072</b>	<b>\$ 1,039,354</b>	<b>\$ 2,196,860</b>	<b>\$ 2,984,094</b>
<b>Expenditures</b>				
IGA Payments	\$ 776,926	\$ 848,126	\$ 1,587,076	\$ 2,236,227
<b>Total Expenditures</b>	<b>\$ 776,926</b>	<b>\$ 848,126</b>	<b>\$ 1,587,076</b>	<b>\$ 2,236,227</b>
<b>Ending Funds Available</b>	<b>\$ 1,096,145</b>	<b>\$ 191,228</b>	<b>\$ 801,012</b>	<b>\$ 1,548,879</b>

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. In 2010 this 503-acre urban renewal plan called for the development of approximately 2.9 million square feet of office space, 1.25 million square feet of retail and lodging, and 3,850 residential units. Applicable pledged revenue streams 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 the 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.

<b>Iliff Station Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ 2,725,999	\$ 3,762,457	\$ 4,962,513	
<b>Revenues</b>				
Earnings on Invest	\$ 160,258	\$ 47,235	\$ 102,133	\$ 105,197
Property Taxes	2,724,104	1,645,075	1,582,273	1,898,728
General Sales Taxes	32,864	55,770	58,217	59,964
Lodgers Tax	144,548	214,188	243,123	250,417
Use Tx Rev-Building Materials	1,994,611	87	2,586	2,664
Occupational Privilege Taxes	1,226	2,400	2,022	2,083
Internal Transfers	(100,000)	(75,000)	-	-
<b>Total Revenues</b>	<b>\$ 4,957,609</b>	<b>\$ 1,889,754</b>	<b>\$ 1,990,354</b>	<b>\$ 2,319,053</b>
<b>Expenditures</b>				
Development Incentives	\$ 1,446,026	\$ 466,729	\$ 457,087	\$ 525,650
IGA Payments	641,707	386,567	333,211	343,207
Transfer to-Cultural Services	143,877	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,231,610</b>	<b>\$ 853,297</b>	<b>\$ 790,298</b>	<b>\$ 868,857</b>
<b>Ending Funds Available</b>	<b>\$ 2,725,999</b>	<b>\$ 3,762,457</b>	<b>\$ 4,962,513</b>	<b>\$ 6,412,709</b>

The Iliff Station URA was established in April 2014. This was the first new light rail station north of Nine Mile along the Aurora Line. The parcel for the light rail station and associated parking was acquired by the Regional Transportation District (RTD) in 2013. The City of Aurora provided the majority of the funding for the parking structure, which was complete in early 2016. The urban renewal plan provides for the establishment of two separate tax increment financing districts which allocate incremental property, sales, use, lodger's and occupational privilege taxes to AURA to support urban renewal projects. TIF area 1 covers the portion of the URA north of East Harvard Avenue and has been developed as a 315 unit market-rate apartment project with 12,400 square feet of ground-floor retail. A redevelopment agreement between AURA and GPAI Iliff Station, LLC (Grand Peaks Development) was executed in October 2017 and provides for up to \$11.4 million in TIF support for public improvements. TIF area 2 covers the portion of the URA south of East Harvard Avenue and contains a 424-unit apartment project, Parq at Iliff, and a recently-completed 110-room Hampden Inn and Suites. Development in TIF area 2 has been market-driven and no related incentive agreements are in place.

<b>Plaza 1-4 Urban Renewal Area</b>								
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>				
<b>Beginning Funds Available</b>	\$	(684,525)	\$	1,161,741	\$	1,131,945		
<b>Revenues</b>								
Earnings on Invest-Pool	\$	176,668	\$	17,022	\$	35,533	\$	36,599
NonBudgetary Transfer In		5,511,000		-		-		-
Other Revenues		288,362		1,265,654		-		-
Property Taxes		764,862		600,867		646,839		824,407
General Sales Taxes		1,037,149		531,633		575,339		592,599
Use Tx Rev-Building Materials		270,016		872,499		3,967		4,086
Occupational Privilege Taxes		13,650		5,664		6,850		7,056
Transfer from Capital Projects		500,000		-		-		-
Transfer from AURA		112,058		-		-		-
<b>Total Revenues</b>	<b>\$</b>	<b>8,673,765</b>	<b>\$</b>	<b>3,293,339</b>	<b>\$</b>	<b>1,268,528</b>	<b>\$</b>	<b>1,464,747</b>
<b>Expenditures</b>								
Debt Interest-Interfund Loan	\$	1,867,075	\$	347,638	\$	-	\$	-
Non-Capital Purchases		4,500		-		-		-
Services-Professional		5,511,000		-		-		-
Postage Shipping		24		15		-		-
Advertising		2,143		-		-		-
Development Incentives		1,909,143		1,099,420		1,298,324		1,493,064
IGA Payments		30,862		-		-		-
Other Misc Expenditures		33,543		-		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>9,358,290</b>	<b>\$</b>	<b>1,447,072</b>	<b>\$</b>	<b>1,298,324</b>	<b>\$</b>	<b>1,493,064</b>
<b>Ending Funds Available</b>	<b>\$</b>	<b>(684,525)</b>	<b>\$</b>	<b>1,161,741</b>	<b>\$</b>	<b>1,131,945</b>	<b>\$</b>	<b>1,103,628</b>

The Nine Mile Station URA was created in 2014 and is located at Parker Road and I-225. The urban renewal plan authorizes the creation of one or more TIF districts to facilitate redevelopment and blight elimination in the area. The urban renewal plan calls for higher density redevelopment providing a mix of retail, commercial and residential uses. The Regatta Plaza shopping center was originally part of Nine Mile Station URA. However, in late 2015, the center was removed from the boundary and reconstituted as four separate urban renewal areas being Plazas 1 through 4. AURA entered into a master developer agreement to help redevelop the Plazas into a mixed-use center now know 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 is currently under construction. A bridge connecting the Point at Nine Mile Station should begin construction by late 2024. The four Plazas 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).



<b>Westerly Creek Urban Renewal Area</b>				
	<b>Inception Through 2021</b>	<b>2022 Actuals</b>	<b>2023 Projection</b>	<b>2024 Forecast</b>
<b>Beginning Funds Available</b>	\$ 3,720,605	\$ 5,761,687	\$ 7,720,274	
<b>Revenues</b>				
Earnings on Invest	\$ 158,919	\$ 71,680	\$ 144,034	\$ 148,355
Property Taxes-Current	5,800,282	3,398,860	3,253,768	4,231,685
General Sales Taxes	3,837,321	1,165,480	1,136,437	1,170,530
Lodgers Tax	98	270	204	331,420
Use Tx Rev-Building Materials	2,500,140	217,555	4,418	4,551
Occupational Privilege Taxes	3,108	2,860	3,835	4,795
Internal Transfers	(700,000)	(275,000)	-	-
<b>Total Revenues</b>	<b>\$ 11,599,868</b>	<b>\$ 4,581,705</b>	<b>\$ 4,542,696</b>	<b>\$ 5,891,336</b>
<b>Expenditures</b>				
Sponsored Conference Expenses	\$ 1,000	\$ -	\$ -	\$ -
Services-Professional	208,274	-	469	-
Services-Legal	7,655	-	-	-
Services-Technical	965	-	-	-
Rental-Other	73,562	66,836	-	-
Development Incentives	6,850,757	2,236,991	2,583,399	2,660,901
IGA Payments	568,795	233,506	-	-
Other Misc Expenditures	162,537	500	-	-
Utilities	5,717	2,790	241	-
<b>Total Expenditures</b>	<b>\$ 7,879,263</b>	<b>\$ 2,540,623</b>	<b>\$ 2,584,109</b>	<b>\$ 2,660,901</b>
<b>Ending Funds Available</b>	<b>\$ 3,720,605</b>	<b>\$ 5,761,687</b>	<b>\$ 7,720,274</b>	<b>\$ 10,950,709</b>

The Westerly Creek 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, currently under construction, is a 200 unit market rate multifamily project on the southern edge of the Stanley property. Stapleton-Aurora Residential is a 322 unit single family and attached residential development located between E. 25th Avenue and E. 26th Avenue from Fulton to Peoria. Stapleton-Aurora Phase II, TIF Area 4, extends from Moline to Peoria, and includes a 265 unit market-rate multifamily project, 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. Any incremental TIF revenues generated within TIF Areas 2 and 4, currently flows to and remains with AURA. In December of 2020, AURA acquired approximately 2.5 acres of land at the NW corner of E. 25th Avenue and Peoria Street. Plans include issuing a future RFP to attract a mixed-use, commercial development. The adjacent 3.4 acre site within TIF Area 4 is currently under construction with a 148,000 SF, 227 room dual branded, limited service/extended stay hotel.





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 16 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

	2021	2022	2023	2023	2024
	Actual	Actual	Original	Projection	Adopted
<b>Beginning Cash &amp; Cash Equivalents</b>	<b>\$ 167,626</b>	<b>\$ 156,990</b>	<b>\$ 857,228</b>	<b>\$ 857,228</b>	<b>\$ 31,319</b>
<b>Revenue</b>					
Transmission Service Charge	310,000	800,000	783,800	1,483,800	800,000
Other	14	10,610	60	(2,811)	8,496
	<b>\$ 310,014</b>	<b>\$ 810,610</b>	<b>\$ 783,860</b>	<b>\$ 1,480,989</b>	<b>\$ 808,496</b>
<b>Expenditures</b>					
Operating	74,167	74,671	92,905	81,112	85,168
Capital	246,483	35,701	1,430,000	2,225,786	150,000
	<b>\$ 320,650</b>	<b>\$ 110,372</b>	<b>\$ 1,522,905</b>	<b>\$ 2,306,898</b>	<b>\$ 235,168</b>
<b>Ending Cash &amp; Cash Equivalents</b>	<b>\$ 156,990</b>	<b>\$ 857,228</b>	<b>\$ 118,183</b>	<b>\$ 31,319</b>	<b>\$ 604,647</b>

The Aurora-Colorado Springs Joint Water Authority is a political subdivision of the state of Colorado formed in 1983 for the purpose of developing water resources, systems or facilities for the benefit of the City of Aurora and the City of Colorado Springs. 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). A special assessment in the amount of \$0.8 million (\$400,000 each for Aurora Water and Colorado Springs Utilities) was added in 2024 for transmission service charges..

## Busk-Ivanhoe Water System Authority

	2021	2022	2023	2023	2024
	Actual	Actual	Original	Projection	Adopted
<b>Beginning Cash</b>	<b>\$ 597,103</b>	<b>\$ 737,112</b>	<b>\$ 114,602</b>	<b>\$ 114,602</b>	<b>\$ 399,389</b>
<b>Revenue</b>					
Operating assessments	550,000	575,000	600,000	600,000	600,000
Other	30,696	3,129,390	4,025,110	4,030,625	4,026,500
	<b>\$ 580,696</b>	<b>\$ 3,704,390</b>	<b>\$ 4,625,110</b>	<b>\$ 4,630,625</b>	<b>\$ 4,626,500</b>
<b>Expenditures</b>					
Operating	329,476	412,900	530,200	507,779	442,846
Capital	111,211	3,914,000	4,010,000	3,838,059	4,025,000
	<b>\$ 440,687</b>	<b>\$ 4,326,900</b>	<b>\$ 4,540,200</b>	<b>\$ 4,345,838</b>	<b>\$ 4,467,846</b>
<b>Ending Cash</b>	<b>\$ 737,112</b>	<b>\$ 114,602</b>	<b>\$ 199,512</b>	<b>\$ 399,389</b>	<b>\$ 558,043</b>

The Busk-Ivanhoe Water System Authority was created in 2008 to effectuate the development, operation, maintenance, and capital improvement of the Busk-Ivanhoe Water System ("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 \$4.4 million (\$2.2 million each for Aurora Water and Pueblo Water) was added in 2024 for the Carlton tunnel repairs.





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# City of Aurora, Colorado

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## 2024 Operating and Capital Improvement Budget

# Appendix 17 Glossary







## Glossary of Terms

### **2 per 1000**

2 per 1000 is a City of Aurora mandated target of staffing two sworn police officers for every one thousand city residents.

### **Accounting System**

An accounting system is the total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the city.

### **Accrual**

The accrual basis of accounting recognizes transactions and events as they are earned or incurred, even though they may not yet have been received or paid for in cash.

### **Adopted Budget**

The adopted budget is the City Council approved financial plan for the ensuing year.

### **Amanda**

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 will receive a total of \$65.4 million which will be divided into two payments. The city has already received the first payment and will receive the second. 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 (ACLCL)**

The ACLCL 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 ACLCL 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.

**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 Employee**

Contingent employees are also referred to as temporary or contract employees. A contingent employee is one whose employment with the city is subject to a standardized employment agreement.

**Cultural Services Fund**

The Cultural Services Fund accounts for cultural services provided to citizens such as programs in performing arts, fine arts, history, and public art.

**Debt Service**

Debt service is the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Debt Service Funds**

The debt service funds are established to accumulate resources to pay the principal, interest, and agency fees on long-term debt. Mill levies dedicated to a specific bond issuance and special assessment debt are accounted for within various debt service funds.

**Deficit**

A deficit is an excess of expenditures over revenues for any given year.

**Department**

A department is the basic organizational unit of city government that is functionally unique in its delivery of services.

**Designated Funds Available**

Designated funds available are those portions of total funds available that must be spent for a particular purpose.

**Designated Revenues Fund**

The Designated Revenues Fund was established in 1997 to manage various revenues restricted for specific purposes, which are neither gifts 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 designed for homelessness services and housing projects, with the remaining amount available for appropriation as determined by City Council.

### **Mill**

A mill is a unit used in property tax assessment. One mill is equal to 1/1000th 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.

**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.

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## **Surplus**

A surplus is an excess of revenues over expenditures for any given year.

## **Taxpayer Bill of Rights (TABOR) Reserve**

The TABOR reserve is defined by the State Constitution and is to be maintained and the amount adjusted annually in accordance with the Constitution. The reserve is approximately equal to three percent of the fiscal year's spending and is held in the General Fund. Any spending of the TABOR reserve must be restored by the end of the following fiscal year. Assets may be used for the TABOR Reserve.

## **Tax Increment Financing (TIF)**

TIF is often used to finance redevelopment projects in urban renewal areas. TIF allows a local authority to leverage taxes to assist in financing redevelopment projects, such as infrastructure and environmental cleanup in blighted areas.

## **Transportation 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.

**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**

<b>ACAD</b>	Aurora Cultural Arts District	<b>CAPSTC</b>	City of Aurora Public Safety Training Center
<b>ACED</b>	Adams County Economic Development	<b>CARES</b>	Coronavirus Aid, Relief, and Economic Security Act
<b>ACLC</b>	Aurora Capital Leasing Corporation	<b>CATPA</b>	Colorado Auto Theft Prevention Authority
<b>ACFR</b>	Annual Comprehensive Financial Report	<b>CBI</b>	Colorado Bureau of Investigation
<b>ACOF</b>	Aurora Community of Faith	<b>CCIC</b>	Colorado Crime Information Center
<b>AdCo</b>	Adams County Open Space Fund	<b>CCSD</b>	Cherry Creek School District
<b>ADA</b>	Americans with Disabilities Act	<b>CDBG</b>	Community Development Block Grant
<b>AEDC</b>	Aurora Economic Development Council	<b>CDOT</b>	Colorado Department of Transportation
<b>AFB</b>	Air Force Base	<b>CHCD</b>	Citizens' Advisory Committee on Housing, Community Development
<b>AFR</b>	Aurora Fire Rescue	<b>CHDO</b>	Community Housing Development Organizations
<b>AFY</b>	Aurora For Youth	<b>CIP</b>	Capital Improvement Program
<b>A-GRIP</b>	Aurora Youth Development and Gang Reduction Implementation Plan	<b>CLG</b>	Certified Local Government
<b>AIPP</b>	Art In Public Places	<b>CMATT</b>	CATPA Metropolitan Auto Theft Team
<b>AKCRT</b>	Aurora Key Community Response Team	<b>CML</b>	Colorado Municipal League
<b>AMC</b>	Aurora Municipal Center	<b>COP</b>	Certificate of Participation
<b>AMRT</b>	Aurora Mobile Response Team	<b>COOP</b>	Continuity of Operations Plan
<b>APA</b>	Aurora Police Association	<b>CPF</b>	Capital Projects Fund
<b>APAC</b>	Aurora Police Activities Club	<b>CRT</b>	Crisis Response Team
<b>APD</b>	Aurora Police Department	<b>CPI</b>	Consumer Price Index
<b>ARPA</b>	American Rescue Plan Act of 2021	<b>CSI</b>	Crime Scene Investigation
<b>ArCo</b>	Arapahoe County Open Space Fund	<b>CTF</b>	Conservation Trust Fund
<b>AURA</b>	Aurora Urban Renewal Authority	<b>CWAC</b>	Citizens' Water Advisory Committee
<b>BID</b>	Business Improvement District	<b>DBC</b>	Department Budget Coordinator
<b>BMUT</b>	Building Materials Use Tax	<b>DCM</b>	Deputy City Manager
<b>BRD</b>	Building Repaid Fund	<b>DEI</b>	Diversity, Equity, & Inclusion
<b>CABC</b>	Citizens' Advisory Budget Committee		
<b>CAD</b>	Computer Aided Dispatch		

## Appendix 17 – Glossary

<b>DIA</b>	Denver International Airport	<b>GREAT</b>	Gang Resistance Education and Training
<b>DMIF</b>	Destination Marketing Improvement Fee	<b>HCS</b>	Housing and Community Services
<b>DR</b>	Disaster Recovery	<b>HIDTA</b>	High Intensity Drug Trafficking Area
<b>DRCOG</b>	Denver Regional Council of Governments	<b>HOAP</b>	Home Ownership Assistance Program
<b>DRF</b>	Development Review Fund	<b>HOME</b>	Home Investment Partnership
<b>DUI</b>	Driving Under the Influence	<b>HR</b>	Human Resources
<b>EA</b>	Environmental Assessment	<b>HRIS</b>	Human Resources Information Systems
<b>EEOC</b>	Equal Employment Opportunity Commission	<b>HRC</b>	Human Relations Commission
<b>EMS</b>	Emergency Medical Services	<b>HUD</b>	United States Department of Housing and Urban Development
<b>EOEP</b>	Elected Officials and Executive Personnel’s Defined Benefit Plan	<b>HUTF</b>	Highway Users Taxes and Fees
<b>ERP</b>	Enterprise Resource Planning	<b>HVAC</b>	Heating Ventilation Air Conditioning
<b>ESG</b>	Emergency Solutions Grant	<b>IAFF</b>	International Association of Fire Fighters
<b>ESWU</b>	Employee Support and Wellness Unit	<b>ICMA</b>	International City/County Management Association
<b>FAST</b>	Fugitive Apprehension and Surveillance Team	<b>IGA</b>	Intergovernmental Agreement
<b>FRA</b>	Fitzsimons Redevelopment Authority	<b>IRS</b>	Internal Revenue Service
<b>FRB</b>	Force Review Board	<b>IT</b>	Information Technology
<b>FTE</b>	Full-Time Equivalent	<b>IWMP</b>	Integrated Water Master Plan
<b>G &amp; G</b>	Gift and Grants Fund	<b>IVR</b>	Interactive Voice Recognition
<b>GDP</b>	Gross Domestic Product	<b>JAG</b>	Justice Assistance Grant
<b>GERP</b>	General Employees Retirement Plan	<b>MDC</b>	Mobile Data Computer
<b>GFOA</b>	Government Finance Officers Association	<b>MET</b>	Motorcycle Enforcement Team
<b>GID</b>	General Improvements District	<b>MGD</b>	Millions of Gallons per Day
<b>GIS</b>	Geographic Information System	<b>MHz</b>	Megahertz
<b>GO</b>	General Obligation	<b>MSU</b>	Medical Service Unit
<b>GOCO</b>	Great Outdoors Colorado Trust Fund	<b>NCIC</b>	National Crime Information Center
<b>GON</b>	Graffiti Off Neighborhoods	<b>NFPA</b>	National Fire Protection Association
<b>GRASP</b>	Gang Rescue and Support Project	<b>NIBRS</b>	National Incident-Based Reporting System

## Appendix 17 – Glossary

<b>NLC</b>	National League of Cities	<b>OBFP</b>	Office of Budget and Financial Planning
<b>NPDES</b>	National Pollutant Discharge Elimination System	<b>ODA</b>	Office of Development Assistance
<b>NSP</b>	Neighborhood Stabilization Program	<b>OEM</b>	Office of Emergency Management
<b>O&amp;M</b>	Operations and Maintenance	<b>OIIA</b>	Office of International and Immigrant Affairs
<b>OAR</b>	Original Aurora Renewal		
<b>OPT</b>	Occupational Privilege Tax	<b>SID</b>	Special Improvement District
<b>OSF</b>	Open Space Fund	<b>SRO</b>	School Resource Officer
<b>OSNR</b>	Open Space and Natural Resources	<b>SWAT</b>	Special Weapons and Tactics Team
<b>PAR</b>	Police Area Representative	<b>SWMP</b>	Storm Water Master Plan
<b>PCIDSS</b>	Payment Card Industry’s Digital Security Standard	<b>T &amp; D</b>	Transmission and Distribution
<b>PDF</b>	Parks Development Fund	<b>TABOR</b>	Taxpayer Bill of Rights
<b>PEG</b>	Public, Educational, and Government Franchise Fee	<b>TEMS</b>	Tactical Emergency Medical Support
<b>PPE</b>	Personal Protective Equipment	<b>TIF</b>	Tax Increment Finance
<b>PRL</b>	Photo Red Light	<b>TIP</b>	Transportation Improvement Program
<b>PROS</b>	Parks, Recreation, and Open Space	<b>TOD</b>	Transit-Oriented Development
<b>PS Comm</b>	Public Safety Communications	<b>UFL</b>	Unified Forensic Lab
<b>PSS</b>	Professional Standards Section	<b>UPS</b>	Uninterruptible Power Supply
<b>PUC</b>	Public Utilities Commission	<b>USPS</b>	United States Postal Service
<b>PWP</b>	Prairie Waters Project	<b>WISE</b>	Water Infrastructure and Supply Efficiency
<b>RAQC</b>	Regional Air Quality Council	<b>VA</b>	Veterans Affairs
<b>RAVEN</b>	Regional Anti-Violence Enforcement Network	<b>VoIP</b>	Voice over Internet Protocol
<b>RFID</b>	Radio Frequency Identification	<b>VPN</b>	Virtual Private Network
<b>RTD</b>	Regional Transportation District	<b>WPF</b>	Water Purification Facility
<b>SAFER</b>	Staffing for Adequate Fire and Emergency Response		
<b>SCADA</b>	Supervisory Control and Data Acquisition		
<b>SCBA</b>	Self-Contained Breathing Apparatus		
<b>SCFD</b>	Scientific and Cultural Facilities District		
<b>SEAM</b>	Southeast Area Maintenance Facility		

