

CITY OF AURORA,
COLORADO

2025

Operating and Capital Improvement **Budget**

Prepared by the
Office of Budget and
Financial Planning





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City of Aurora, Colorado

2025 Operating and Capital Improvement Budget Acknowledgements

City Council

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

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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Jackie Ehmann..... Budget and Finance Program Manager
Tyler Phillips Budget and Finance Program Manager
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You can also access an electronic version of the 2025 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, 2024

Christopher P. Morill

Executive Director

Special Recognition

The following individuals and groups played a key role in the development of the 2025 budget for the City of Aurora. They are recognized here for their hard work and valuable contributions.

Council Appointees

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

Commission Appointees

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

Deputy City Managers

Marshall Brown (Interim)
Laura Perry
Roberto Venegas

Department Directors and Managers

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

Department Budget Staff

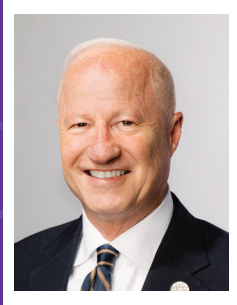
Aurora Water – Cat Olukotun, Gail Thrasher, Sonya Gonzalez, Elizabeth Gillitzer-Gallardo, and Alex Weber
Aurora911 – Richard Goggins
City Attorney’s Office – Jan Adamcyk, Anabell Pi, and Jackie Ehmann
City Council – Greg Hays
Civil Service Commission – Mark Smith
Communications – Tyler Phillips
Court Administration – Fatima Thibou and Jackie Ehmann
Development Services – Jackie Ehmann, Mark Smith, and Tod Kuntzelman
Finance – Noah Black
Fire – Kathy Stafford
General Management – Jackie Ehmann and Mark Smith
Housing and Community Services – Sarah Maier and Richard Goggins
Human Resources – Andrea Paquette and Bill Levine
Information Technology – Liz Rehwalt
Judicial – Jodi Wagner and Jackie Ehmann
Library & Cultural Services – Matthew Kipp
Parks, Recreation & Open Space – Tom Tully and Ethan Saidman
Planning and Business Development – Marvin Redding
Police – John Schneebeck and Mara Nelson
Public Defender – Reyna Lopez and Jackie Ehmann
Public Works – Elly Watson

Council-Appointed Citizen Committees

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

2025

CITY COUNCIL MEMBERS AURORA, COLORADO



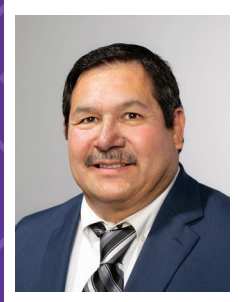
Mike Coffman
Mayor



Steve Sundberg
Ward II (Mayor Pro Tem)



Crystal Murillo
Ward I



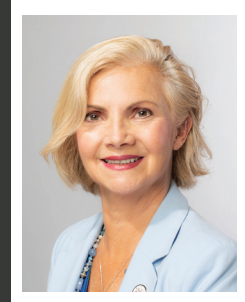
Ruben Medina
Ward III



Stephanie Hancock
Ward IV



Angela Lawson
Ward V



Françoise Bergan
Ward VI



Alison Coombs
At Large



Curtis Gardner
At Large



Danielle Jurinsky
At Large



Amsalu Kassaw
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, Colorado 2025 Adopted Budget

This 2025 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 2025 budget as adopted by City Council in the fall of 2024. The figures and narratives published in this document also provide the originally adopted 2024 budget by City Council and an updated status of the 2024 projection at the time the 2025 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 2026 budget.

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

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

In order to fulfill these purposes, the budget is divided into several sections:

- The City Manager's Budget Message and Executive Summary provide information that describes the contours of the city's budget and the issues that shaped its development;
- The Strategic Plan provides an update to the ongoing Aurora Strategic Planning process, including an updated operational model;
- The Profile of Aurora provides information on Aurora's economic, demographic, and community outlook along with specific information on the city's organizational structure;
- The 2025 General Fund Revenue Overview provides a detailed description of the city's General Fund revenue outlook for 2025 and beyond;
- The Long-Range General Fund Financial Outlook identifies expected revenues and expenditures for all general government functions through 2029;
- The Fund Summaries provide tables and narratives that explain major changes in funds available for all city funds;

- The Department Budgets provides information on departmental operating appropriations, staffing, and programs;
- The Capital Improvement Program describes the city’s five-year capital improvement program for all funds; and
- A set of appendices is included with additional information on the city’s budget.

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

- **If I want to get an overall view of important topics to Aurora, but don’t need all that detail, where do I go?**
 - Sure, start with the Budget Message (Section A). It is a high-level view of what is important, written in the voice of Jason Batchelor, our City Manager. After that, read the Executive Summary (Section B). It has some great summaries about Aurora’s budget. The Strategic Plan is discussed in Section C. The rest of the book is detail.
- **If I want to learn more about how the city budgets, including a general timeline and how citizens can get involved?**
 - Appendix 13: Budget Process and Calendar (page J-89) has information on that. There is also a Public Input section that is in the 2025 Proposed Book (found here: https://www.auroragov.org/city_hall/city_finances_budget/city_budget)
- **What if I want to learn more about the City of Aurora, such as demographics?**
 - Go to the Profile of Aurora (Section D).
- **What if I want to dig deep into where the General Fund gets its money?**
 - The General Fund Revenue Section (Section E) will do the trick.
- **What does the future of the General Fund look like from a budget perspective?**
 - The Financial Outlook (Section F) shows revenue and expenditure projections through 2029.
- **I’m interested in the city’s capital program. Where do I go?**
 - Great! The Capital Improvement Program (CIP) can be found in Section I.
- **What revenues and expenditures are associated with marijuana?**
 - Good question! The Marijuana Tax Revenue Fund Summary is on page G-26. Additional detail is found in Appendix 5, starting on page J-39.
- **I’m a policy nut! I can’t get enough! Do you have financial policies?**
 - Well, sure! Appendix 14 starting on page J-95 has our financial policies.
- **Where can I get more information about the Police budget?**
 - The Police Department pages start on page H-174.
- **What does the debt of Aurora look like?**
 - The Debt section can be found in Appendix 10, page J-67.

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





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

BUDGET MESSAGE



2025 Adopted Budget Message

The 2025 Adopted Budget is balanced for all funds and includes budget amendments in a number of areas. The sections below provide an overview of those investments. It should be noted there were a number of areas and needs that we were not able to address in this budget. Departments continue to strive to provide the best services possible within the resources that are available.

Economic Factors and City Revenues

The City of Aurora General Fund revenue estimates for the 2025 budget process were developed by the Business Research Division (BRD) of the Leeds School of Business at the University of Colorado Boulder in collaboration with the Office of Budget and Financial Planning (OBFP). Forecasts of national indicators from Moody's Analytics serve as the fundamental drivers to the revenue estimates. BRD chose to forecast revenue based on three economic scenarios created by Moody's, including a baseline, optimistic, and pessimistic scenario. These different forecasts provide sensitivity analysis around more favorable and unfavorable economic conditions.

Looking forward, there are concerns about inflation and the associated federal efforts to slow prices increases using monetary policy, which is intended to slow economic growth but also has the potential to cause an economic recession. Setbacks in the efforts to control inflation, unexpected increases in energy prices, and the high cost of housing in Colorado all present potential economic downsides to the baseline economic forecast. City management decided to use a modified version of the BRD baseline forecast called the adjusted baseline scenario. Adjustments include using a more conservative forecast of auto use tax collections, slightly increasing sales tax revenues to better reflect actuals collections in the first half of 2024 and decreasing the property tax forecast to reflect the impact of the Taxpayer's Bill of Rights (TABOR) on property tax revenues.

In the immediate aftermath of the pandemic-induced recession in 2020, the country experienced strong growth in most economic indicators, including national gross domestic product (GDP), retail trade, and employment. However, this bounce-back period was also marked by high inflation. In response, the Federal Reserve raised interest rates to try to slow economic growth and bring inflation under control. High interest rates may be starting to have some impact. GDP grew by only 1.4% in the first quarter of 2024 and inflation fell to 3.0% in June 2024. Under the adjusted baseline scenario, GDP growth is projected to be 2.5 percent in 2024 and 1.5 percent in 2025. In this climate of slow economic growth, moderate growth in retail sales will continue to drive growth in sales and use tax collections. From 2026 through 2029, projected GDP growth will average 2.2 percent.

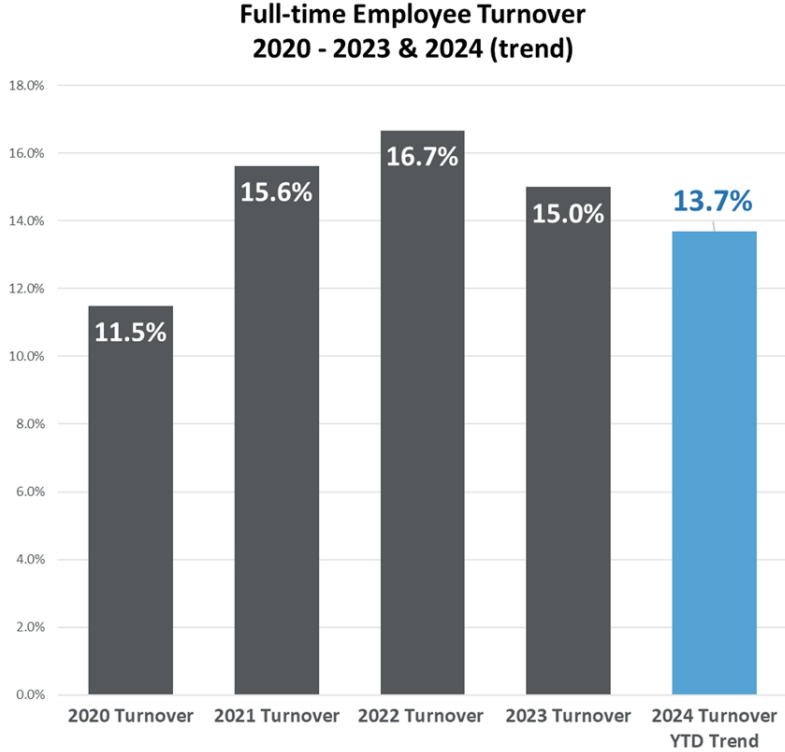
Through a combination of econometric modeling, historical trends, current knowledge, and an assessment of expected trends and events that will affect future revenues, the Budget Office, staff has prepared a revised 2024 projection that is \$11.4 million (2.2 percent) higher than the 2024 Original Budget. Per city ordinance, capital-related use tax revenue is transferred to the Capital Projects Fund and is therefore not available to fund General Fund operations. Projected growth in capital-related use tax is the single biggest driver of growth in General Fund sources in 2024. As

a result, after making this capital transfer, General Fund operating revenues in 2024 are projected to only be \$3.9 million (0.9 percent) above the 2024 Original Budget. Under the baseline scenario used to develop the 2025 Adopted Budget, General Fund sources are projected to grow by 3.5 percent or \$17.9 million in 2025. Revenue projections will be discussed in more detail in the General Fund Revenues section.

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

Employees

The 2025 Adopted Budget includes funding for pay and benefit increases for all employees across all departments. Aurora is continuing Pay for Performance and the 2025 Adopted Budget includes funding to allow for increases between 3% and 6% depending up performance and position within the pay range. The market for qualified and dedicated employees remains extremely competitive. The city has made significant investments to continue to attract and retain top talent. Improvements in staff turnover are being seen through the first seven months of 2024.



In addition to reduced turnover, the city is seeing an increase in hiring, which has reduced 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. For the second year, employees filled out an employee engagement survey and management

culled the data for discussion and action items. Department Directors are responsible for establishing forums to communicate with employees and improve our workplace culture. The goal is to be an employer of choice that demonstrates the value of our employees by being responsive to concerns and issues.

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.

2025 Budget Amendments

The 2025 Adopted Budget includes limited additions to address critical needs in particular areas. In the Public Safety area there are the addition of 7.0 FTE in the Police Department to address support needs across the department. These positions allow for the effective deployment of uniformed officers to fight crime. In Aurora Fire Rescue there are the addition of 3.0 FTE to allow for the build out of the continued stand up of the Emergency Medical Services Branch and other needs. The operations of this branch provide the best support to our firefighter paramedics and ensure the highest quality care for our community.

In the Development Review area, the adopted budget includes the addition of 9.0 FTE as well as funding for contract review across a number of departments. Development activity remains strong, and the additional staffing and contract work enables staff to provide timely, predictable review for projects moving through the city's process. Funding for these positions comes from the Development Review Fund, where revenue comes from the fees paid by developers going through the review process.

Finally, the Parks, Recreation, and Open Space department is adding 4.0 FTE as well as funding for additional contract security patrols. The additional positions will allow the PROS department to have additional rangers on patrol in our parks and trails to assist with security and patron safety. Those positions will also be augmented by private security patrols in our parks overnight. Finally, there is also a position to assist with maintenance of the golf course facilities. Funding for all of these positions comes from outside the General Fund for sources that are restricted to parks uses.

Capital Program

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 2025 Adopted Budget and in the five-year Capital Improvement Program (CIP) plan focus on some previous priorities but also a few new ones.

Animal Shelter

One-time and ongoing budget has been set aside to build a new animal shelter. The current shelter was built in 1984 and is not adequate to meet the needs of a city the size of Aurora in 2025. The approximate \$42 million structure will be funded with \$14 million in General Government capital impact fees, \$5 million in Capital Projects Fund funds available, \$20 million in debt, and \$3

million in approved ARPA (American Rescue Plan Act) funds. Staff will continue to look for partner and grant sources to offset some of these costs. There will need to be an evaluation of additional operating needs associated with the shelter.

Facility Improvements, including Navigation Center

Providing for facility improvements is a priority in the five-year capital plan. The city continues to focus on better understanding the condition of the city's existing infrastructure and future infrastructure needs to keep pace with the city's growth. \$4.8 million in building repair projects were added, including funds for fire projects, library needs, and navigation center funds. This is in addition to the \$16.7 million infrastructure funds from the previous five-year plan for public safety facilities, multi-modal transportation, and city facilities.

In 2024, Aurora, Arapahoe County, Adams, County, Douglas County, and State funds were combined in order to purchase a property to be used as a homeless navigation center, one of several which are being built in the state to combat the effects of homelessness. Funds are being set aside for major building repair needs as they arise.

Transportation

To address our most pressing transportation needs, funds were set aside in 2024 and throughout the five-year plan for several priorities, including traffic signal construction and maintenance, traffic calming, the receipt and use of Transportation Improvement Program (TIP) funds, and the inclusion of the 38th Avenue Improvements (Himalaya to Odessa) to support the Majestic Commerce Center project, which will be fund via Aerotropolis Regional Transportation Authority (ARTA) partner repayment. Most of the TIP funds are projected in 2024, with the more significant projects being Parker Quincy Smoky Hill TIP, 13th avenue TIP, Gun Club Multimodal TIP, Peoria Bridge TIP, and Gun Club Multimodal TIP.

The 2025 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 \$173.9 million over the next five years will be sufficient to keep the city's Pavement Condition Index (PCI) at the target level of 73.

Other Priorities for the CIP

There are other priorities that were funded in the five-year CIP. Budget was added in Parks, Recreation and Open Space (PROS) for additional median funds, and increased capital project delivery and park development projects. Technology budget was added for storage and technology replacement. In addition, Capital Projects funds were set aside for cybersecurity and funding additional local grant matches.

It is important to note that even with all this additional capital spending, there are many more needs that are unfunded.

Longer Term

The 2025 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. The 2026 projection currently has a shortfall, even with less conservative revenue and expenditure assumptions. Those expenditure assumptions include approximately \$2 million in funding for 17.0 FTE to staff the fire station in The Aurora Highlands, and funding to re-establish the Office of the Independent Police Monitor. The Aurora Highlands continues to grow and needs a station and staffing to address the service delivery needs of the area. Council removed the Office of the Independent Police Monitor when the City entered into the Consent Decree so as to not duplicate the work of the Consent Decree Monitor. The City expects to exit the Consent Decree in 2027. Re-establishing the Office of the Independent Monitor in 2026 will allow for staff to be hired during that year and allow for a reasonable transition period with Consent Decree Monitor before the conclusion Consent Decree.

It will be necessary to address the shortfall and additional unmet 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 the plan is developed, staff must work to identify a sustainable funding source. Similar to the capital master plans, staff are working to identify department operational needs to identify service levels and the needed resources to provide those services. There are frequent unmet needs between expected service levels and the city's ability to sustainably fund and provide those services. Our efforts in future years will include addressing those unmet capital and operational needs.

Acknowledgements

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

Specifically, I would like to thank the Citizens' Advisory Budget Committee, the Citizens' Water Advisory Committee, and the Citizens' Advisory Committee on Housing and Community Development for their respective recommendations to City Council. Their work has provided valuable citizen review and insight regarding department operations and budgeting.

I would like to thank the Deputy City Managers, Department Directors, City Council Appointees, and Commission Appointees for their cooperative approach and valuable assistance in developing this budget. I also wish to thank the Office of Budget and Financial Planning staff and all Department Budget Coordinators for their conscientious work and attention to detail.

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

Respectfully submitted,



Jason Batchelor
City Manager



City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

EXECUTIVE SUMMARY



2025 Adopted Budget Executive Summary

The Executive Summary provides an overview of the 2025 Adopted Budget and the various factors that have influenced its creation. The intent is to help the reader more easily understand the city's 2025 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 2025 ADOPTED BUDGET

The City of Aurora's General Fund revenue estimates for the 2025 budget process were developed in collaboration with the Business Research Division (BRD) of the Leeds School of Business at the University of Colorado Boulder. The BRD creates econometric forecasts of five large revenue sources that together comprise over 80 percent of the total General Fund revenues of the city. Baseline, optimistic, and pessimistic forecasts of national indicators from Moody's Analytics serve as fundamental drivers to econometric revenue estimates created by the BRD. The following section of the Executive Summary discusses in detail the assumptions about the national and local economies that were utilized in guiding the development of the budget.

Economy

National

The economy continues to recover from the COVID-induced recession in 2020. From a gross domestic product (GDP) perspective, the recovery started in the second half of 2020 and GDP growth has continued into 2024. However, the economic recovery has also been marked by significant price increases, with inflation in the United States reaching its highest level in nearly four decades in the middle of 2022. In an effort to fight these price increases, the Federal Reserve has raised interest rates eleven times since the start of 2022 for a total interest rate increase of 5.25 percentage points. By increasing interest rates, the Federal Reserve hopes to constrain consumer spending and reduce prices. Despite high interest rates, national GDP grew by 2.5 percent in 2023. In the first quarter of 2024, GDP growth slowed to an annualized 1.4 percent. Under the BRD baseline forecast used in the 2025 Adopted Budget, U.S. real GDP will increase by 2.5 percent in 2024 before slowing to 1.5 percent growth in 2025.

A combination of strong consumer demand and inflation caused retail trade to grow by 18.2 percent in 2021 and 9.7 percent in 2022, before growth slowed to 3.4 percent in 2023. Under the baseline scenario, retail trade will grow by 2.5 percent in 2024 and 3.3 percent in 2025.

The national unemployment rate rose to 8.1 percent in 2020 as a result of the pandemic-induced recession. The national unemployment rate declined in 2021, 2022, and 2023. Despite high interest rates and other economic concerns, the labor market has remained strong. As of June 2024, the

year-to-date unemployment rate in the United States stood at 3.9 percent. The baseline scenario assumes that employment will grow by 1.4 percent in 2024 and 0.5 percent in 2025.

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 harder than most other 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. The unemployment rate in the Denver-Aurora metro area averaged 3.0 percent in 2022 and 3.2 percent in 2023, which was lower than the national rates for each of those years. As of June 2024, the year-to-date unemployment rate in both Colorado and the metro Denver-Aurora area was 3.9 percent (rates that are equal to the national unemployment rate of 3.9 percent).

The Leeds Business Confidence Index, a local measure of business expectations, showed that Colorado's business leaders had a tempered but positive outlook on the economy. Four of the six components were positive, with the highest score being industry sales at 54.7 (a score of 50.0 is neutral). Despite the economy continuing to grow in the first half of the year, panelists were pessimistic about the national economy (score of 46.8) and industry hiring (score of 48.0) looking towards the third quarter of 2024. Ratings for all six components fell from what they were three months ago, with high interest rates and election uncertainty being two of the primary concerns behind the lowered outlook.

There may be more downside risk than potential upside to the baseline forecast. If inflation remains higher than projected, interest rates may remain higher. High interest rates increase the cost of borrowing, thereby reducing consumer demand. The baseline scenario also assumes that energy prices remain relatively stable. If energy prices were to go higher, it can increase manufacturing and supply chain costs, thereby causing inflation. Further, high energy prices can force consumers to spend less on non-energy purchases (to offset the higher energy costs). Another Colorado specific risk is the impact of rapidly rising housing costs, including the cost of property taxes. Just like with energy, higher housing costs may result in consumers spending less in other areas. In both cases, more consumer spending on housing and/or energy could end up reducing the collection of sales and use tax. All of this stated, the baseline Moody's economic scenario and the baseline BRD forecast assume that interest rates will start to be lowered in 2024, as inflationary pressures continue to ease. Under these assumptions, the economy will continue to grow, albeit at a generally slower pace than in the last three years.

BUDGET OVERVIEW – ALL FUNDS

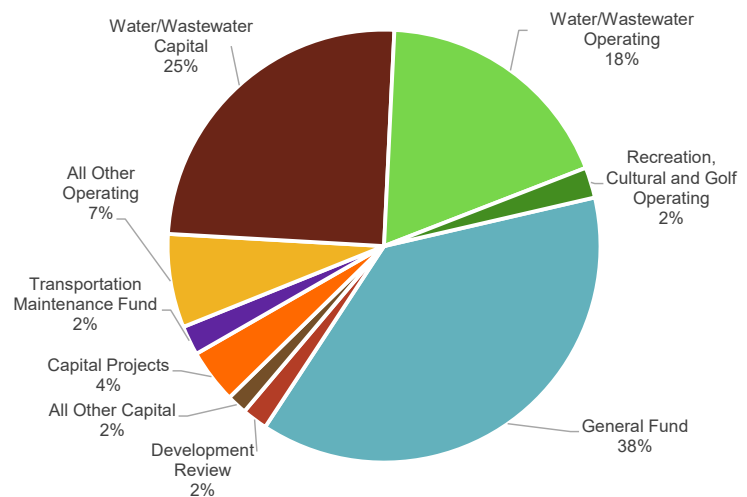
The city’s budgeted funds include the General Fund, Capital Projects Fund, Water and Wastewater funds, Recreation and Golf Courses funds, Development Review Fund, and various other internal service, special revenue, and debt service funds. Appropriations for these funds provide for operating, debt service, and capital costs. The city uses different funds to control and manage money intended for a particular purpose, demonstrate compliance with finance-related legal requirements, and aid financial management by segregating transactions related to certain city functions or activities. Attachments 1 through 3 beginning on page B-15 summarize appropriations and past (actual) spending for the city’s funds.

The 2025 Adopted Budget includes a total of \$1.4 billion in appropriations for all funds. This is \$125.2 million more than the 2024 Original Budget of \$1.3 billion, with \$91.8 million coming from increased operating spending and \$33.4 million from increased capital spending. A large portion of this increase is associated with the Water Fund, which is up \$36.6 million in the operating budget (mostly associated with debt) and \$21.8 million in the capital budget.

Debt related expenses primarily in the Water and Wastewater funds account for \$35.4 million of the increase in operating costs. The \$24.0 million increase in salary and benefits is in accordance with the citywide assumptions and the Police and Fire collective bargaining agreements. Additionally, 39.0 FTE were added to the budget, including 11.0 FTE added as 2024 Spring Supplemental amendments. Of the 28.0 new FTE added in the 2025 Adopted Budget (excluding transfers and reorganization movements), most are either associated with public safety or are in the Development Review Fund. More detail can be found in the staffing section later in the Executive Summary.

Figure 1 illustrates the distribution of total appropriations in 2025. The General Fund accounts for approximately 38 percent of total appropriations, while another 33 percent of the 2025 budget is dedicated to capital projects in several funds. Operating costs for Aurora Water (both the Water and Wastewater funds) make up 18 percent of the city’s total budget. The remaining 11 percent is for operations of all other city funds.

Figure 1. 2025 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 2025 General Fund budget.

Table 1. 2025 Expenditure and Budget Summary - General Fund

| Sources | Amount | Comment |
|------------------------------|----------------------|---|
| Revenue and Transfers | \$536,435,769 | Moderate growth in sales and use tax collections are anticipated in 2025. |
| Total Sources | \$536,435,769 | Total 2025 Sources |
| 2024 Original Budget | \$508,793,154 | The 2024 Original Budget is the starting point for the 2025 Adopted Budget. |
| Base Budget Adjustments | (3,727,959) | Amount includes reductions of \$5.5 million to remove 2024 one-time appropriations, partially offset by \$1.7 million Spring Supplemental. |
| Cost Drivers | 35,833,137 | \$18.2 million in personal services adjustments; \$17.6 million in other adjustments, including the Capital Projects Fund transfer adjustment, subsidy transfer adjustments, Risk and Fleet fund charges, utility increases, and department-specific contractual increases. |
| Amendments | 658,353 | Ongoing budget reductions of \$2.5 million including the transfer of all Aurora911 General Fund FTE to the E-911 Fund and an increase in the vacancy savings assumption partially offset by additional appropriation primarily for public safety-related amendments. |
| Total Uses | \$541,556,685 | Total 2025 General Fund Budget |

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 57 percent of total revenue. Use tax is a companion tax to sales tax and is associated with purchases of commodities and equipment. Over 70 percent of all General Fund revenue is dependent on purchases when use tax revenues (e.g. building materials use tax, automobile use tax and equipment use tax) are included.

Figure 2. 2025 General Fund Sources

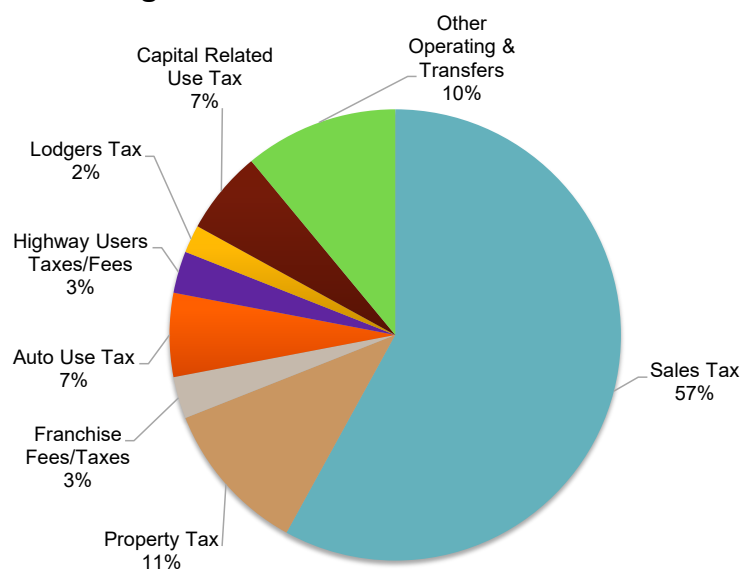


Table 2 provides a summary of General Fund sources of revenue

and the anticipated growth in key categories. General Fund revenue in 2025, excluding transfers, is estimated to grow at a rate of 3.5 percent or \$18.1 million over the 2024 year-end projection. The major component of revenue growth in 2025 is a \$13.2 million increase in sales tax collections. Collections of auto use tax, property tax, capital-related use tax, and franchise fees and taxes are also forecast to be significant drivers of growth in General Fund revenues in 2025. Partly offsetting these increases, the Aurora City Council has voted to repeal the occupational privilege tax effective January 1, 2025. This repeal will reduce 2025 General Fund revenues by an estimated \$6.3 million. After accounting for General Fund transfers to the Capital Project Fund, the 2025 budget includes a 3.6 percent increase in General Fund operating revenues. The revenue section starting on page E-1 provides more detail on the Revenue Outlook.

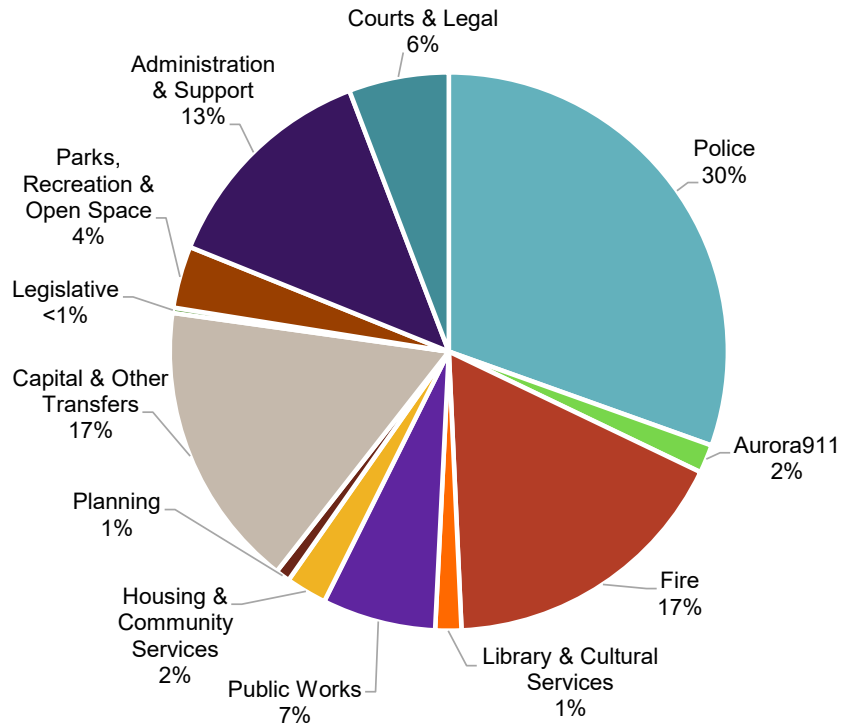
Table 2. Summary of Key General Fund Revenue Sources

| Sources of Funds | 2023 Actual | 2024 Projection | 2025 Adopted | 2023-2024 Change | 2024-2025 Change |
|--|-----------------------|-----------------------|-----------------------|---------------------|---------------------|
| General Sales Tax | \$ 282,127,085 | \$ 294,786,461 | \$ 307,972,214 | 4.5% | 4.5% |
| Property Tax | 50,961,864 | 54,752,408 | 57,658,744 | 7.4% | 5.3% |
| Capital-Related Use Tax | 44,444,325 | 38,456,212 | 40,604,398 | (13.5%) | 5.6% |
| Auto Use Tax | 32,338,063 | 32,148,766 | 36,009,664 | (0.6%) | 12.0% |
| Franchise Fees & Taxes | 17,736,757 | 16,301,689 | 18,083,052 | (8.1%) | 10.9% |
| Audit Revenue | 11,227,476 | 6,724,049 | 6,955,356 | (40.1%) | 3.4% |
| Occupational Privilege Tax | 6,200,395 | 6,300,842 | - | 1.6% | (100.0%) |
| All Other Revenue | 67,769,935 | 68,884,609 | 69,152,341 | 1.6% | 0.4% |
| General Fund Revenue | \$ 512,805,901 | \$ 518,355,036 | \$ 536,435,769 | 1.1% | 3.5% |
| Transfers In from Other Funds | 687,624 | - | - | (100.0%) | N/A |
| Total General Fund Sources (including transfers in) | \$ 513,493,525 | \$ 518,355,036 | \$ 536,435,769 | 0.9% | 3.5% |
| Transfer Out to Capital Projects Fund | 71,694,831 | 58,842,611 | 60,293,138 | (17.9%) | 2.5% |
| General Fund Operating Revenue (excludes capital transfer) | \$ 441,798,694 | \$ 459,512,425 | \$ 476,142,631 | 4.0% | 3.6% |

General Fund Appropriations

For 2025, General Fund total appropriations, including transfers, is \$541.6 million, a 6.4 percent increase from the 2024 Original Budget of \$508.8 million. The majority of the increase is due to pay increases. 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 2025 Adopted Budget includes an additional 39.0 FTE versus the 2024 Original Budget, with 11.0 FTE added in the 2024 Spring Supplemental as part of the 2024 budget process and another 28.0 FTE added in the 2025 Budget Process. Table 3 breaks out all net position changes by fund for 2025.

Table 3. 2025 FTE Adds by Fund

| Fund | 2024 Original FTE Count | 2024 Supp Adj | 2025 Adds / Reductions | Net Change | 2025 Adopted FTE Count |
|-----------------------|-------------------------|---------------|------------------------|--------------|------------------------|
| Comm Development | 16.50 | - | - | - | 16.50 |
| Conservation Trust | 14.22 | - | 3.00 | 3.00 | 17.22 |
| Cultural Services | 18.50 | - | - | - | 18.50 |
| Designated Revenues | 22.00 | - | - | - | 22.00 |
| Development Review | 155.00 | - | 9.00 | 9.00 | 164.00 |
| Enhanced E-911 | 81.00 | - | 16.00 | 16.00 | 97.00 |
| Fleet Management | 50.00 | 2.00 | - | 2.00 | 52.00 |
| General | 2,415.24 | 9.00 | (1.00) | 8.00 | 2,423.24 |
| Gifts and Grants | 6.10 | - | - | - | 6.10 |
| Golf Courses | 33.00 | - | 1.00 | 1.00 | 34.00 |
| Marijuana Tax Revenue | 6.00 | - | (3.00) | (3.00) | 3.00 |
| Open Space | 47.44 | - | 4.00 | 4.00 | 51.44 |
| Parking and Mobility | 3.00 | - | - | - | 3.00 |
| Parks Development | 2.00 | - | 1.00 | 1.00 | 3.00 |
| Recreation | 104.00 | - | (11.00) | (11.00) | 93.00 |
| Risk Management | 11.00 | - | - | - | 11.00 |
| Wastewater | 167.98 | - | 3.80 | 3.80 | 171.78 |
| Water | 329.02 | - | 5.20 | 5.20 | 334.22 |
| Totals | 3,482.00 | 11.00 | 28.00 | 39.00 | 3,521.00 |

Table 4 provides departmental detail on the staffing changes in the General Fund. Attachment 9 to this Executive Summary gives an overview of four years of staffing by fund. Attachment 10 is a detailed list of all positions added with the 2025 amendments to the budget.

Table 4. 2025 FTE Staffing Net Change - General Fund

| Department | 2024 Supplemental Adjustments | Adds / Reductions | 2024 Reorg | 2024 - 2025 Net Change |
|--------------------------------|-------------------------------|-------------------|------------|------------------------|
| Aurora911 | - | (16.00) | - | (16.00) |
| Development Services | - | - | 13.00 | 13.00 |
| Finance | - | - | (1.00) | (1.00) |
| Fire | 1.00 | 3.00 | - | 4.00 |
| General Management | - | - | 3.00 | 3.00 |
| Housing and Community Services | 3.00 | 2.00 | - | 5.00 |
| Human Resources | - | 2.00 | - | 2.00 |
| Library and Cultural Svcs | 5.00 | - | - | 5.00 |
| Information Technology | - | 1.00 | - | 1.00 |
| Police | - | 7.00 | - | 7.00 |
| Public Works | - | - | (15.00) | (15.00) |
| Totals | 9.00 | (1.00) | - | 8.00 |

For 2025, The General Fund includes a net 8.0 FTE increase, with 9.0 FTE added in the 2024 Spring Supplemental as part of the 2024 budget process offset by the net reduction of 1.0 FTE in the 2025 budget process. All 16.0 FTE in Aurora911 are transferred to the E-911 Fund, reducing the FTE in the General Fund but are offset by an increase of 15.0 FTE in the amendments, primarily associated with Public Safety. Also included in the amendments is a net-zero reorganization of several programs and the creation of the Development Services Department.

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.

Conservation Trust Fund

Operating expenditures for 2025 in the Conservation Trust Fund (CTF) are \$389,900 (26.1 percent) higher than the 2024 Original Budget, primarily associated with a \$365,000 amendment making efficiency adjustments to the Recreation Fund by shifting 3.0 FTE and contract custodial and security costs to the Conservation Trust Fund. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Designated Revenues Fund

Operating expenditures in 2025 will decrease by \$2.3 million (23.9 percent) compared to the 2024 Original Budget, with most of the decrease associated with an amendment to eliminate the photo radar program. The amendment impacts variable hour staffing costs in personal services and technical services in services and supplies. A decrease of \$1.1 million in one-time budget in 2024 not recurring in 2025 also plays a part in this decrease. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Development Review Fund

Operating expenditures in 2025 will increase by \$2.8 million (11.4 percent) compared to the 2024 Original Budget. This amount is comprised of \$948,900 in base pay and benefit increases, \$718,400 in contractual increases, General Fund administrative costs allocated to the fund, and amendments of \$1.1 million, including 9.0 FTE. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Enhanced E-911 Fund

Operating expenditures in 2025 will increase by \$4.0 million (32.1 percent) compared to the 2024 Original Budget, with most of the increase associated with a \$2.3 million amendment regarding the transfer of 16.0 FTE Aurora 911 personnel from the General Fund to the Enhanced E-911 Fund as a consolidation of resources. This comes with a partially offsetting transfer from the General Fund. In addition, personal services are increasing \$298,100 for pay and benefits in accordance with city policy. Finally, there were \$1.4 million in subsidy adjustments in Information Technology associated with hosted subscriptions and repair and maintenance costs.

Fleet Management Fund

Operating expenditures in 2025 will increase by \$1.2 million (8.7 percent) compared to the 2024 Original Budget. Most of this increase is associated with the \$590,600 planned purchase of fleet-related equipment and resale parts. Pay and benefit increases in accordance with city policy of \$440,600 is also included. The ongoing nature of a 2024 Spring Supplemental, including 2.0 FTE, account for the remainder.

Golf Courses Fund

For 2025, the total operating budget in the Golf Courses Fund is expected to increase \$641,200 (6.4 percent), with nearly half of the increase resulting from an amendment adding \$294,000 for 1.0 FTE to improve maintenance and additional funds to purchase goods for resale. The remaining operating increase is the result of pay and benefit adjustments in accordance with city assumptions and mandated increases in base budget costs for debt payments, interfund charges, and credit card fees. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Marijuana Tax Revenue Fund

The 2025 operating budget is \$365,600 (2.5 percent) lower than the 2024 original operating budget. This is primarily associated with one-time budgets in 2024 not recurring in 2025 and the lowering of various budgets associated with lowered revenue expectations. There is an amendment eliminating 2.0 vacant FTE Youth Violence Prevention positions and moving 1.0 filled FTE to the General Fund. The savings from these position changes will be replaced with contracted labor for a net-zero budget impact. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Open Space Fund

For 2024, the operating budget is only \$10,500 (0.1 percent) lower than the 2024 original operating budget, although there are significant variations in the fund. The largest change is a decrease of \$1.1 million associated with the elimination of the Moorhead Recreation Center debt service payment. This is offset by several increases, including the addition of a \$971,300 amendment associated with aspects of park security. This amendment includes \$346,300 ongoing for 4.0 FTE Park Rangers and \$625,000 one-time for equipment and contracted security. In addition, there is \$134,400 in personal services increases for pay and benefits in accordance with citywide assumptions. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Parks Development Fund

The 2025 operating budget is \$307,600 higher than the 2024 original operating budget. This is entirely due to an amendment that added 1.0 FTE for a planning supervisor and professional service funds for contract plan reviews. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Recreation Fund

For 2025, expenditures are expected to be \$638,100 (3.7 percent) higher than the 2024 Original Budget. The elimination of a \$500,000 vacancy savings assumption from 2024 plays a significant factor. Other increases to the budget include \$360,100 in pay and benefit adjustments in accordance with citywide assumptions and \$137,200 in mandated base budget cost increases associated with interfund fleet charges, risk charges, and credit card fees. An amendment for efficiency adjustments includes the elimination of 8.0 vacant FTE while shifting the cost of 3.0 FTE to the Conservation Trust Fund. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Risk Fund

In 2025, expenditures are budgeted to be \$1.3 million (6.6 percent) higher than the 2024 Original Budget. The largest increases are in supplies and services, including insurance premiums and worker's compensation costs, up \$1.0 million. Pay and benefit increases in accordance with city

policy accounts for \$74,700 of the increase. Finally, an amendment adds \$114,600 of ongoing appropriation to add a variable hour claims analyst. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

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 \$50.2 million (23.8 percent) from the 2024 Original Budget. Significant budgetary factors addressed include the following:

In the Water Fund, operating expenses for 2025 will increase \$36.5 million (27.8 percent) compared to the 2024 Original Budget. Most of the increase is for base budget adjustments totaling \$33.5 million primarily to account for a \$32.5 million increase in the debt-related expenditure budget while other base budget adjustments include \$2.3 million to incorporate the citywide pay and benefit increase assumptions. These increases are offset by the elimination of 2024 one-time budgets and other downward adjustments. 2025 amendments to the budget add another \$3.0 million including \$1.2 million for Southeast Area Maintenance (SEAM) ongoing operational costs (partially offset by costs no longer born by the Water Fund for the Aurora Municipal Center (AMC) and central facilities occupancy which occurred in the base), \$1.1 million for increased professional services for one-time projects, and the addition of 4.4 FTE to address staffing needs. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

In the Wastewater Fund, the 2025 operating budget is \$13.6 million (17.2 percent) higher than the 2024 Original Budget. Like the Water Fund, most of the increase is for base budget adjustments totaling \$11.5 million primarily to account for a \$6.6 million (19.3 percent) increase in purchased sewer and storm utilities. Increases in debt costs account for another \$2.9 million (28.0 percent) of the increase and the citywide assumptions for pay and benefits another \$995,900. Amendments to the budget add another \$2.1 million including \$800,000 for SEAM ongoing operational costs (partially offset by costs no longer born by the Water fund for AMC and central facilities occupancy which occurred in the base), \$740,000 for increased professional services for one-time projects, and the addition of 4.6 FTE to address staffing needs. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

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 2025 budget contains a list of funded programs.

The CIP budget is balanced; the budget identifies funding sources of all recommended projects for all five years of the plan. Annual capital appropriations from all the city funds are projected to reach \$364.0 million in 2024, while a grand total of \$2.3 billion in capital projects is projected or planned between 2025 and 2029.

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

- Water and Wastewater Funds - \$1.8 billion;
- Capital Projects Fund (CPF) - \$217.8 million;
- Transportation Maintenance Fund (TMF) - \$173.9 million;
- Open Space Fund (OSF) - \$43.7 million;
- Golf Fund - \$17.1 million;
- Parks Development Fund (PDF) - \$16.4 million;
- Conservation Trust Fund (CTF) - \$12.5 million;
- Enhanced E-911 Fund (E-911) - \$12.1 million; and
- Designated Revenue Fund - \$1.5 million.

Water and Wastewater Capital Projects

The Aurora Water Capital Improvement Program, which includes projects in the Water Fund and the Wastewater Fund, represents 78.1 percent of the city's five-year capital spending plan. Capital spending for Aurora Water amounts to \$1.8 billion for the 2025-2029 period.

In the Water Fund, major capital projects include: Wild Horse Reservoir (\$488.9 million), Improvements to Water Purification Facilities (\$359.5 million), Transmission & Distribution (\$168.5 million), Water Rights Acquisition (\$101.0 million), and Rampart Water Delivery System (\$98.8 million).

In the Wastewater Fund, major capital projects include: New Sewer Line Construction (\$46.0 million), Crossing Structure Projects (28.6 million) and Miscellaneous Sewer Replacement (\$23.1 million).

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

Capital Projects Fund

The Capital Projects Fund (CPF) provides support for general government capital projects. The CPF, at minimum, receives a transfer equal to 100 percent of all building materials and equipment use taxes plus 4.0 percent of all other General Fund revenues, less revenue from the 0.25 percent sales and use tax dedicated to the public safety staffing.

The 2025-2029 five-year plan totals \$217.8 million. This is \$21.5 million higher than the \$196.3 million that was in the 2024-2028 five-year plan. It is \$91.1 million lower than the CPF high point (2022) before the Transportation Maintenance Fund (TMF) projects were moved to the TMF. It is \$132.1 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. The \$17.2 million Public Works appropriation includes building repair projects, more variable transportation projects, traffic signal construction, and engineering direct costs. After Public Works, the next largest user of funds is Housing and Community Services, which is using one-time and ongoing capital funds for a new animal shelter. Non-Departmental totals \$12.7 million in 2025 which includes \$5.2 million for Aerotropolis Regional Transportation Authority (ARTA) payments and \$2.5 million for the annual debt payment for a \$35 million transportation-related Certificate of Participation.

The CIP section of the 2025 Adopted Budget contains details 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, \$173.9 million is projected to be spent, primarily for street maintenance and reconstruction.

Parks, Recreation, and Open Space (PROS) 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 \$43.7 million over the five-year plan, which is 1.9 percent of total capital spending. Significant capital projects in the 2025-2029 plan include Sports Park Improvements, Buckley Quincy Park, Confluence Park, Parking Lot Paving, Dome Park, Utah Park, Great Plains Restrooms, Triple Creek Trail, and irrigation projects.

The Conservation Trust Fund, funded through lottery proceeds, has projects totaling \$12.5 million in the five-year plan (0.5 percent of total capital spending). Significant projects in the 5-year plan include turf conversions, Plains Conservation Center site improvements, system-wide planning projects, and Americans with Disabilities Act (ADA)-related infrastructure projects.

The Golf Courses Fund's five-year capital plan includes \$17.1 million (0.8 percent of five-year-plan) for turf care equipment, golf cart fleet replacements, and facility repairs and upgrades.

The Parks Development Fund (PDF) is projected to spend \$16.4 million (0.7 percent of five-year-plan) over the five-year plan. In the 2025-2029 plan, Parklands Community Park, Community Park Development, Aurora Highlands, Painted Prairie, Red-tailed Hawk Park, Centre Hills Park and Signature Park are the primary projects.

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

Other Capital Funds

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

infrastructure replacement, and Aurora911 console replacement account for the majority of E-911 spending. During the 2025-2029 period, \$12.1 million (0.5 percent of total capital spending) is projected to be spent.

The Designated Revenue Fund accounts for projects that are funded by designated funds where the size or duration of the funding source does not warrant establishing a separate fund. The \$1.5 million Designated Revenue Fund project associated with an Aurora television upgrade accounts for 0.1 percent of the five-year CIP.

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 2022 through 2025;
- Attachment 4 - Comparison of the 2024 Original Budget to the 2024 projection. The 2024 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 2024 and 2025;
- 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 (2025-2029) along with information on appropriations for 2022 through 2024; and
- Attachment 12 - Capital amendments by department and fund.

Attachment 1

Budget in Brief

| Department | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| Revenues by Source: | | | | | |
| Taxes | 440,721,017 | 471,512,322 | 464,860,487 | 474,587,729 | 491,629,988 |
| Other Revenues | 98,376,350 | 147,603,562 | 75,481,303 | 93,970,728 | 97,578,406 |
| License and Permits | 21,559,922 | 23,775,783 | 20,537,230 | 22,336,503 | 22,617,813 |
| Intergovernmental | 69,538,017 | 88,556,449 | 60,355,639 | 111,390,157 | 55,663,706 |
| Charges for Services | 322,036,361 | 324,893,203 | 353,172,490 | 358,417,786 | 381,321,063 |
| Fines and Forfeitures | 4,130,691 | 5,113,881 | 3,662,712 | 4,215,217 | 4,188,789 |
| Operating Transfers | 100,954,735 | 141,903,172 | 77,615,913 | 90,968,637 | 89,662,972 |
| Sale of Assets | 759,262 | 1,235,895 | 37,000 | 382,800 | 37,000 |
| Proceeds From Borrowing | - | 45,469,805 | 471,050,000 | 100,000,000 | 470,000,000 |
| Total Revenues | \$1,058,076,355 | \$1,250,064,072 | \$1,526,772,774 | \$1,256,269,557 | \$1,612,699,737 |
| Operating Expenditures by Category: | | | | | |
| Salaries and Benefits | 381,332,186 | 405,711,343 | 452,351,577 | 442,050,925 | 476,319,491 |
| Supplies and Services | 221,475,730 | 235,498,954 | 241,254,560 | 283,660,871 | 260,060,773 |
| Interfund Charges | 25,121,177 | 28,828,833 | 32,693,700 | 32,792,997 | 35,271,010 |
| Debt Related | 36,826,331 | 40,931,156 | 39,492,088 | 46,008,688 | 74,955,612 |
| Capital Related | 15,166,646 | 14,984,535 | 9,388,076 | 38,771,436 | 8,932,376 |
| Transfers Out | 129,783,288 | 122,458,666 | 94,671,645 | 104,426,083 | 106,093,110 |
| Total Operating Expenditures | \$809,705,358 | \$848,413,487 | \$869,851,646 | \$947,711,000 | \$961,632,372 |
| Operating Expenditures by Function: | | | | | |
| Administrative Services | 52,926,123 | 67,826,717 | 68,173,771 | 73,676,615 | 77,142,916 |
| Community Services | 264,322,909 | 280,981,113 | 302,576,482 | 307,046,305 | 319,759,705 |
| Council/Appointees | 26,637,772 | 29,009,612 | 33,451,803 | 34,833,979 | 34,599,782 |
| General Management | 10,340,636 | 9,754,900 | 11,313,490 | 10,693,457 | 34,361,618 |
| Non-Departmental (Transfers) | 159,871,306 | 134,641,506 | 104,429,550 | 166,330,914 | 109,414,740 |
| Operations | 295,606,612 | 326,199,639 | 349,906,550 | 355,129,730 | 386,353,611 |
| Total Operating Expenditures | \$809,705,358 | \$848,413,487 | \$869,851,646 | \$947,711,000 | \$961,632,372 |
| Capital Improvement Program | \$314,326,773 | \$375,744,714 | \$430,436,761 | \$364,043,331 | \$463,830,884 |
| Total Expenditures | \$1,124,032,131 | \$1,224,158,201 | \$1,300,288,407 | \$1,311,754,331 | \$1,425,463,256 |
| FTE by Function: | | | | | |
| Administrative Services | 190.5 | 201.0 | 201.0 | 201.0 | 203.0 |
| Community Services | 1,647.0 | 1,678.0 | 1,717.0 | 1,726.0 | 1,735.0 |
| Council/Appointees | 231.0 | 234.5 | 237.5 | 237.5 | 237.5 |
| General Management | 73.5 | 64.5 | 65.5 | 65.5 | 106.5 |
| Non-Departmental (Transfers) | 14.0 | 9.0 | 9.0 | 9.0 | 9.0 |
| Operations | 1,222.0 | 1,256.0 | 1,252.0 | 1,254.0 | 1,230.0 |
| Total FTE | 3,378.0 | 3,443.0 | 3,482.0 | 3,493.0 | 3,521.0 |

Attachment 2

2025 Summary of Total Ending Funds (Budgetary Basis)

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

| Fund Name | 2025 Beg Funds Available | Revenues | Transfers In | Total Uses * | Net | 2025 End Funds |
|---------------------------------|--------------------------|------------------------|---------------------|------------------------|----------------------|----------------------|
| Capital Projects Fund | 127,088,803 | 24,894,905 | 35,003,425 | 57,442,200 | 2,456,130 | 129,544,933 |
| Community Development Fund | - | 4,330,135 | 264,689 | 4,594,824 | - | - |
| Conservation Trust Fund | 2,093,772 | 5,404,520 | - | 5,346,402 | 58,118 | 2,151,890 |
| Cultural Services Fund | 2,814,605 | 1,413,450 | 2,544,684 | 3,940,191 | 17,943 | 2,832,548 |
| Designated Revenues Fund | 14,461,451 | 6,385,903 | 1,281,619 | 8,880,024 | (1,212,502) | 13,248,949 |
| Development Review Fund | 6,479,466 | 26,138,075 | - | 26,992,472 | (854,397) | 5,625,069 |
| Enhanced E-911 Fund | 2,533,105 | 12,674,503 | 8,263,084 | 18,824,077 | 2,113,510 | 4,646,615 |
| Fleet Management Fund | 69,164 | 15,405,384 | 35,542 | 15,403,870 | 37,056 | 106,220 |
| General Fund | 102,228,514 | 536,435,769 | - | 541,556,685 | (5,120,916) | 97,107,598 |
| Gifts & Grants Fund | 25,236,234 | 6,615,901 | 126,000 | 9,903,861 | (3,161,960) | 22,074,274 |
| Golf Courses Fund | 13,120,725 | 13,203,000 | - | 12,643,624 | 559,376 | 13,680,101 |
| Marijuana Tax Revenue Fund | 4,253,884 | 11,704,322 | - | 13,973,641 | (2,269,319) | 1,984,565 |
| Open Space Fund | 4,630,457 | 15,702,066 | - | 16,263,670 | (561,604) | 4,068,853 |
| Parking and Mobility Fund | - | 579,936 | 793,232 | 1,373,168 | - | - |
| Parks Development Fund | 18,469,287 | 1,916,300 | - | 3,692,621 | (1,776,321) | 16,692,966 |
| Recreation Fund | 3,577,214 | 7,568,050 | 9,511,984 | 17,906,979 | (826,945) | 2,750,269 |
| Risk Management Fund | 2,760,392 | 20,582,199 | 549,000 | 20,671,799 | 459,400 | 3,219,792 |
| Transportation Maintenance Fund | - | - | 31,289,713 | 31,289,713 | - | - |
| Wastewater Fund | 1,770,984 | 179,963,678 | - | 176,869,121 | 3,094,557 | 4,865,541 |
| Water Fund | 44,714,241 | 632,118,669 | - | 437,894,314 | 194,224,355 | 238,938,596 |
| Total | \$376,302,298 | \$1,523,036,765 | \$89,662,972 | \$1,425,463,256 | \$187,236,481 | \$563,538,779 |

* Total Uses include transfers out.

Attachment 3 Expenditure Summary: All Funds

| Fund Name | 2022 Operating | 2022 Capital | 2022 Actual | 2023 Operating | 2023 Capital | 2023 Actual |
|---------------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|
| Non-General Fund | | | | | | |
| Capital Projects Fund | - | 115,221,844 | 115,221,844 | - | 112,026,482 | 112,026,482 |
| Community Development Fund | 6,261,268 | - | 6,261,268 | 4,933,153 | - | 4,933,153 |
| Conservation Trust Fund | 1,675,242 | 4,960,816 | 6,636,058 | 1,548,308 | 4,365,000 | 5,913,308 |
| Cultural Services Fund | 3,035,397 | - | 3,035,397 | 3,242,100 | - | 3,242,100 |
| Debt Service (SID) Fund | 107,144 | - | 107,144 | - | - | - |
| Designated Revenues Fund | 10,554,757 | - | 10,554,757 | 7,282,947 | 49,625 | 7,332,572 |
| Development Review Fund | 28,670,919 | - | 28,670,919 | 27,898,827 | - | 27,898,827 |
| Enhanced E-911 Fund | 9,485,958 | 2,442,250 | 11,928,208 | 10,834,876 | 4,995,000 | 15,829,876 |
| Fleet Management Fund | 10,920,463 | - | 10,920,463 | 13,657,443 | - | 13,657,443 |
| Gifts & Grants Fund | 21,072,402 | 3,104,186 | 24,176,588 | 14,221,163 | 3,037,526 | 17,258,689 |
| Golf Courses Fund | 9,176,100 | 600,000 | 9,776,100 | 9,645,069 | 575,000 | 10,220,069 |
| Marijuana Tax Revenue Fund | 13,065,354 | - | 13,065,354 | 17,810,273 | - | 17,810,273 |
| Open Space Fund | 5,829,752 | 12,240,042 | 18,069,794 | 7,148,283 | 8,335,148 | 15,483,431 |
| Parking and Mobility Fund | 1,033,985 | - | 1,033,985 | 1,352,017 | - | 1,352,017 |
| Parks Development Fund | - | 1,636,560 | 1,636,560 | 3,344 | 5,098,824 | 5,102,168 |
| Recreation Fund | 12,287,746 | - | 12,287,746 | 15,658,271 | - | 15,658,271 |
| Risk Management Fund | 17,842,838 | - | 17,842,838 | 21,404,016 | - | 21,404,016 |
| Transportation Maintenance Fund | - | - | - | - | 63,890,877 | 63,890,877 |
| Wastewater Fund | 67,626,826 | 47,815,000 | 115,441,826 | 74,084,222 | 45,724,738 | 119,808,960 |
| Water Fund | 107,434,577 | 126,306,075 | 233,740,652 | 120,397,384 | 127,646,494 | 248,043,878 |
| Total Non-General Fund | \$326,080,728 | \$314,326,773 | \$640,407,501 | \$351,121,696 | \$375,744,714 | \$726,866,410 |
| General Fund | 483,624,630 | - | 483,624,630 | 497,291,791 | - | 497,291,791 |
| Total Budget | \$809,705,358 | \$314,326,773 | \$1,124,032,131 | \$848,413,487 | \$375,744,714 | \$1,224,158,201 |

Attachment 3

Expenditure Summary: All Funds

| Fund Name | 2024 Operating | 2024 Capital | 2024 Projection | 2025 Operating | 2025 Capital | 2025 Adopted |
|---------------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|
| Non-General Fund | | | | | | |
| Capital Projects Fund | - | 84,535,240 | 84,535,240 | - | 57,442,200 | 57,442,200 |
| Community Development Fund | 4,594,824 | - | 4,594,824 | 4,594,824 | - | 4,594,824 |
| Conservation Trust Fund | 1,491,470 | 4,782,500 | 6,273,970 | 1,881,402 | 3,465,000 | 5,346,402 |
| Cultural Services Fund | 3,809,583 | - | 3,809,583 | 3,940,191 | - | 3,940,191 |
| Debt Service (SID) Fund | - | - | - | - | - | - |
| Designated Revenues Fund | 9,348,352 | - | 9,348,352 | 7,380,024 | 1,500,000 | 8,880,024 |
| Development Review Fund | 26,594,496 | - | 26,594,496 | 26,992,472 | - | 26,992,472 |
| Enhanced E-911 Fund | 13,002,625 | 4,225,302 | 17,227,927 | 16,402,247 | 2,421,830 | 18,824,077 |
| Fleet Management Fund | 15,558,084 | - | 15,558,084 | 15,403,870 | - | 15,403,870 |
| Gifts & Grants Fund | 68,725,008 | - | 68,725,008 | 9,903,861 | - | 9,903,861 |
| Golf Courses Fund | 10,163,702 | 800,000 | 10,963,702 | 10,593,624 | 2,050,000 | 12,643,624 |
| Marijuana Tax Revenue Fund | 14,134,488 | - | 14,134,488 | 13,973,641 | - | 13,973,641 |
| Open Space Fund | 7,291,558 | 10,075,000 | 17,366,558 | 7,403,670 | 8,860,000 | 16,263,670 |
| Parking and Mobility Fund | 1,386,168 | - | 1,386,168 | 1,373,168 | - | 1,373,168 |
| Parks Development Fund | 577,060 | 2,041,902 | 2,618,962 | 598,248 | 3,094,373 | 3,692,621 |
| Recreation Fund | 16,209,294 | - | 16,209,294 | 17,906,979 | - | 17,906,979 |
| Risk Management Fund | 21,253,453 | - | 21,253,453 | 20,671,799 | - | 20,671,799 |
| Transportation Maintenance Fund | - | 33,329,518 | 33,329,518 | - | 31,289,713 | 31,289,713 |
| Wastewater Fund | 78,073,884 | 57,731,692 | 135,805,576 | 92,934,345 | 83,934,776 | 176,869,121 |
| Water Fund | 131,517,923 | 166,522,177 | 298,040,100 | 168,121,322 | 269,772,992 | 437,894,314 |
| Total Non-General Fund | \$423,731,972 | \$364,043,331 | \$787,775,303 | \$420,075,687 | \$463,830,884 | \$883,906,571 |
| General Fund | 523,979,028 | - | 523,979,028 | 541,556,685 | - | 541,556,685 |
| Total Budget | \$947,711,000 | \$364,043,331 | \$1,311,754,331 | \$961,632,372 | \$463,830,884 | \$1,425,463,256 |

Attachment 4

2024 Original To Projection Variance

| Fund Name | 2024 Original | | 2024 Original | 2024 Projection | | 2024 Projection | Project/Orig Variance |
|---------------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|-----------------------|
| | Operating | Capital | | Operating | Capital | | |
| Non-General Fund | | | | | | | |
| Capital Projects Fund | - | 55,738,428 | 55,738,428 | - | 84,535,240 | 84,535,240 | 28,796,812 |
| Community Development Fund | 4,744,703 | - | 4,744,703 | 4,594,824 | - | 4,594,824 | (149,879) |
| Conservation Trust Fund | 1,491,470 | 4,782,500 | 6,273,970 | 1,491,470 | 4,782,500 | 6,273,970 | - |
| Cultural Services Fund | 3,707,687 | - | 3,707,687 | 3,809,583 | - | 3,809,583 | 101,896 |
| Designated Revenues Fund | 9,693,428 | - | 9,693,428 | 9,348,352 | - | 9,348,352 | (345,076) |
| Development Review Fund | 24,227,463 | - | 24,227,463 | 26,594,496 | - | 26,594,496 | 2,367,033 |
| Enhanced E-911 Fund | 12,420,497 | 3,273,500 | 15,693,997 | 13,002,625 | 4,225,302 | 17,227,927 | 1,533,930 |
| Fleet Management Fund | 14,177,224 | - | 14,177,224 | 15,558,084 | - | 15,558,084 | 1,380,860 |
| Gifts & Grants Fund | 9,688,997 | - | 9,688,997 | 68,725,008 | - | 68,725,008 | 59,036,011 |
| Golf Courses Fund | 9,952,399 | 800,000 | 10,752,399 | 10,163,702 | 800,000 | 10,963,702 | 211,303 |
| Marijuana Tax Revenue Fund | 14,339,210 | - | 14,339,210 | 14,134,488 | - | 14,134,488 | (204,722) |
| Open Space Fund | 7,414,159 | 10,075,000 | 17,489,159 | 7,291,558 | 10,075,000 | 17,366,558 | (122,601) |
| Parking and Mobility Fund | 1,363,677 | - | 1,363,677 | 1,386,168 | - | 1,386,168 | 22,491 |
| Parks Development Fund | 290,642 | 2,041,902 | 2,332,544 | 577,060 | 2,041,902 | 2,618,962 | 286,418 |
| Recreation Fund | 17,268,909 | - | 17,268,909 | 16,209,294 | - | 16,209,294 | (1,059,615) |
| Risk Management Fund | 19,386,107 | - | 19,386,107 | 21,253,453 | - | 21,253,453 | 1,867,346 |
| Transportation Maintenance Fund | - | 30,645,684 | 30,645,684 | - | 33,329,518 | 33,329,518 | 2,683,834 |
| Wastewater Fund | 79,312,174 | 75,139,690 | 154,451,864 | 78,073,884 | 57,731,692 | 135,805,576 | (18,646,288) |
| Water Fund | 131,579,746 | 247,940,057 | 379,519,803 | 131,517,923 | 166,522,177 | 298,040,100 | (81,479,703) |
| Total Non-General Fund | \$361,058,492 | \$430,436,761 | \$791,495,253 | \$423,731,972 | \$364,043,331 | \$787,775,303 | (\$3,719,950) |
| General Fund | 508,793,154 | - | 508,793,154 | 523,979,028 | - | 523,979,028 | 15,185,874 |
| Total Budget | \$869,851,646 | \$430,436,761 | \$1,300,288,407 | \$947,711,000 | \$364,043,331 | \$1,311,754,331 | \$11,465,924 |

Attachment 5 General Fund Expenditures

| Department | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------------|------------------------|--------------------------|----------------------------|-------------------------|
| Aurora Water | 459,089 | 483,586 | 617,999 | 511,890 | 626,110 |
| Aurora911 | 8,007,679 | 9,127,086 | 9,463,647 | 10,023,038 | 8,929,802 |
| City Attorney | 7,631,216 | 9,035,332 | 9,990,745 | 10,003,345 | 10,385,942 |
| City Council | 1,370,863 | 1,415,166 | 1,626,411 | 1,629,428 | 1,661,625 |
| Civil Service Commission | 1,213,286 | 726,927 | 715,191 | 762,793 | 740,184 |
| Communications | 3,595,641 | 4,113,353 | 4,538,276 | 4,532,388 | 4,766,313 |
| Court Administration | 11,449,201 | 11,604,201 | 14,133,653 | 15,523,345 | 14,510,336 |
| Development Services | - | - | - | - | 1,664,150 |
| Finance | 8,683,683 | 9,995,540 | 10,833,352 | 11,632,222 | 11,272,698 |
| Fire | 79,039,602 | 82,907,527 | 86,337,983 | 89,552,648 | 92,928,501 |
| General Management | 5,402,121 | 4,164,813 | 4,870,768 | 4,622,661 | 14,137,160 |
| Housing and Community Services | 7,919,858 | 8,740,028 | 12,368,428 | 12,599,363 | 12,858,958 |
| Human Resources | 3,700,153 | 6,322,743 | 6,229,679 | 6,776,697 | 7,363,452 |
| Information Technology | 17,759,876 | 24,874,167 | 25,866,451 | 28,171,835 | 30,339,484 |
| Judicial | 3,353,254 | 3,511,529 | 3,686,953 | 3,736,176 | 4,093,030 |
| Library & Cultural Services | 6,557,088 | 6,905,350 | 7,280,756 | 7,507,641 | 8,182,149 |
| Non-Departmental | 126,455,842 | 107,843,908 | 85,494,926 | 93,236,242 | 90,140,171 |
| Parks, Recreation & Open Space | 16,387,353 | 17,993,928 | 18,911,436 | 18,481,762 | 19,421,049 |
| Planning and Business Development | 3,107,653 | 3,799,685 | 4,371,554 | 4,316,279 | 4,518,263 |
| Police | 133,749,444 | 144,401,416 | 155,786,769 | 155,636,540 | 164,983,854 |
| Public Defender | 1,943,142 | 2,146,408 | 2,257,958 | 2,275,158 | 2,412,029 |
| Public Works | 35,838,586 | 37,179,098 | 43,410,219 | 42,447,577 | 35,621,425 |
| Total General Fund Expenditures | \$483,624,630 | \$497,291,791 | \$508,793,154 | \$523,979,028 | \$541,556,685 |

Attachment 6

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

| Significant Decreases in 2024 Funds Available | | |
|--|-----------------|--|
| Fund | Decrease | Comments |
| Development Review | \$ (1,141,987) | Primarily due to contracted technical and professional services to maintain development review timelines, credit card fees, and staff turnover less than historical trends |
| Enhanced E-911 | \$ (1,827,537) | Aurora911 overtime compensation and spending of funds available on capital projects |
| General | \$ (5,623,992) | Use of funds available on one-time public safety needs and incentive-related transfers |
| Gifts and Grants | \$ (30,249,920) | Spending associated with American Rescue Plan Act (ARPA) grant |
| Marijuana Tax Revenue | \$ (2,493,433) | Decreased revenue due to lower demand for marijuana products and the spending down of one-time funds available in the Youth Violence Prevention Program |
| Open Space | \$ (2,035,581) | Spending of funds available on capital projects |
| Wastewater | \$ (34,790,070) | Spending of funds available on capital projects |

| Significant Increases in 2024 Funds Available | | |
|--|-----------------|---|
| Fund | Increase | Comments |
| Capital Projects | \$ 3,932,412 | Receipt of unspent capital impact fees |
| Golf Courses | \$ 1,388,333 | Revenue outperformed expectations due to continued interest in golf |
| Water | \$ 18,384,560 | Proceeds of borrowing in 2024 to be spent in subsequent years |

| Significant Planned Drawdowns of Funds Available in 2025 | | |
|---|-----------------|--|
| Fund | Drawdown | Comments |
| Designated Revenue | \$ (1,212,502) | Draw down of funds designated for the program to include Community Trees, Wellness Court Surcharge, and Tax Incentive Payments |
| General | \$ 5,120,916 | Use of funds available for General Fund balancing, including net \$658,400 in amendments |
| Gifts and Grants | \$ (3,161,960) | Spend down of relief grants received in prior fiscal years |
| Marijuana Tax Revenue | \$ (2,269,319) | Decrease in projected marijuana tax revenue and a drawdown funds available in the General and Youth Violence Prevention subfunds |
| Parks Development | \$ (1,776,321) | Spending of funds available on capital projects |

| Significant Planned Increases in Funds Available in 2025 | | |
|---|-----------------|---|
| Fund | Increase | Comments |
| Capital Projects | \$ 2,456,130 | Receipt of unspent capital impact fees |
| Enhanced E-911 | \$ 2,113,510 | Additional revenue due to a surcharge rate increase, to be spent on staffing and capital projects in subsequent years |
| Wastewater | \$ 3,094,557 | Proceeds of borrowing in 2025 to be spent in subsequent years |
| Water | \$ 194,224,355 | Proceeds of borrowing in 2025 to be spent in subsequent years |

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

Attachment 7
Significant Base Budget Adjustments, Non-General Fund

| Fund | Item | Amount | Description |
|------------------------------|-------------------------------|----------------|--|
| Cultural Services | Personal Services Adjustments | \$ 210,767 | Primarily due to citywide compensation adjustments |
| Designated Revenues | One-Time Expenditures | \$ (1,051,480) | Removal of 2024 one-time budgets for Public Defender Competency Initiative Extension; Auto Theft Aid in Police |
| | Personal Services Adjustments | \$ 221,117 | Primarily due to citywide compensation adjustments |
| Development Review | Personal Services Adjustments | \$ 948,929 | Primarily due to citywide compensation adjustments and reclassification of positions |
| | Other Adjustments | \$ 718,392 | Mandated cost adjustments and allocated costs for admin overhead |
| Enhanced E-911 | Personal Services Adjustments | \$ 298,120 | Primarily due to citywide compensation adjustments as well as increased career progression steps in Aurora911 |
| | Other Adjustments | \$ 1,390,393 | IT software related mandated cost adjustments |
| Fleet Management | Personal Services Adjustments | \$ 440,640 | Primarily due to citywide compensation adjustments |
| | Other Adjustments | \$ 603,739 | Primarily due to increase in parts and sublet costs and offset by decreased fuel costs |
| Gifts & Grants | One-Time Expenditures | \$ (1,581,327) | Removal of one-time appropriations of grant funds in 2024, primarily for Animal Services, Homelessness, and Foreclosure Prevention funds |
| | Other Adjustments | \$ 1,619,887 | Addition of new grant appropriations for 2025, primarily for Housing and Community Service grants |
| Golf Course | Personal Services Adjustments | \$ 244,644 | Primarily due to citywide compensation adjustments in Parks, Recreation and Open Space |
| Marijuana Tax Revenue | One-Time Expenditures | \$ (288,750) | Removal of one-time funding related to Youth Violence Prevention 2023 NOFO awards |
| Open Space | Other Adjustments | \$ (1,116,201) | Primarily due to the elimination of Sports Park debt. 2024 was the last year for that debt payment. |
| Recreation | One-Time Expenditures | \$ 499,500 | Related to lowering the vacancy savings assumption in Parks, Recreation & Open Spaces |
| | Personal Services Adjustments | \$ 360,138 | Related to citywide compensation driven increases |
| Risk Management | Other Adjustments | \$ 1,102,439 | Primarily due to adjustments for expected increased insurance premiums and claims paid |
| Wastewater | One-Time Expenditures | \$ (240,392) | Removal of 2024 one-time purchases of equipment and elimination of one-time allocated admin and certification pay |
| | Personal Services Adjustments | \$ 995,892 | Related to citywide compensation driven increases |
| | Other Adjustments | \$ 10,675,803 | Primarily debt-related mandated cost adjustments |
| Water | One-Time Expenditures | \$ (568,520) | Removal of 2024 one-time purchases of equipment and elimination of one-time allocated admin and certification pay |
| | 2024 Spring Supplemental | \$ 966,161 | Primarily associated with ongoing 2024 Spring Supplemental regarding water conservation rebates |
| | Personal Services Adjustments | \$ 2,313,226 | Related to citywide compensation driven increases |
| | Other Adjustments | \$ 30,837,794 | Primarily debt-related mandated cost adjustments |

Attachment 8

2025 Operating Amendments

| Department | Strategic Outcome | Title | On-Going | One-Time | FTE | Revenue |
|---|-----------------------|---|------------|----------|--------|---------|
| General Fund Proposed Operating Amendments | | | | | | |
| Aurora911 | Well-Managed | Move all General Fund Aurora911 Staff into E-911 Fund | -1,000,000 | 0 | -16.00 | 0 |
| City Attorney | Safe | HEART Court | 24,000 | 0 | 0.00 | 0 |
| Development Services | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | 1,664,150 | 0 | 13.00 | 0 |
| Finance | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | -197,333 | 0 | -1.00 | 0 |
| Fire | Safe | Add 1.0 FTE EMS Battalion Chief and Position Reclassifications | 252,300 | 30,000 | 1.00 | 0 |
| Fire | Connected and Engaged | Add 1.0 FTE Career Service Public Information Officer | 105,255 | 69,500 | 1.00 | 0 |
| Fire | Healthy | CAPSTC Naderman Ventilation Replacement | 0 | 200,000 | 0.00 | 0 |
| Fire | Safe | Add 1.0 FTE Career Service Community Engagement Coordinator | 101,103 | 69,500 | 1.00 | 0 |
| General Management | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | 8,993,502 | 0 | 3.00 | 0 |
| Housing and Community Services | Well-Managed | DOLA State Housing Voucher Grant Match | 126,000 | 0 | 0.00 | 0 |
| Housing and Community Services | Well-Managed | Convert Grant-Funded Variable Hour Data Analyst to 1.0 FTE Data Analyst | 0 | 0 | 1.00 | 0 |
| Housing and Community Services | Well-Managed | Youth Violence Prevention Program FTE Realignment | 79,026 | 0 | 1.00 | 0 |
| Housing and Community Services | Safe | HEART Court | 105,000 | 0 | 0.00 | 0 |

Attachment 8

2025 Operating Amendments

| Department | Strategic Outcome | Title | On-Going | One-Time | FTE | Revenue |
|------------------------|-------------------|--|------------|----------|------|---------|
| Human Resources | Safe | Add 2.0 FTE HR Public Safety Positions | 218,703 | 0 | 2.00 | 0 |
| Human Resources | Well-Managed | HR Public Safety Support Division Ongoing and One-Time Funding | 50,000 | 200,000 | 0.00 | 0 |
| Information Technology | Safe | Add 1.0 FTE GIS Data Analyst (Public Safety) | 113,148 | 9,500 | 1.00 | 0 |
| Judicial | Safe | HEART Court | 220,000 | 0 | 0.00 | 0 |
| Non-Departmental | Well-Managed | Increase Vacancy Savings Assumption | -1,500,000 | 0 | 0.00 | 0 |
| Non-Departmental | Safe | Impound Lot Fee Relief for Victims of Auto Theft | 100,000 | 0 | 0.00 | 0 |
| Police | Safe | Quality Assurance Contractor - Unified Forensic Lab | 22,333 | 0 | 0.00 | 0 |
| Police | Safe | Victim Services Unit Therapy Dog | 2,700 | 4,860 | 0.00 | 0 |
| Police | Safe | Student Engagement Snacks | 10,800 | 0 | 0.00 | 0 |
| Police | Safe | Professional Security Services Pilot (two years) | 112,500 | 0 | 0.00 | 0 |
| Police | Safe | Gas Mask Kits | 0 | 66,499 | 0.00 | 0 |
| Police | Safe | Add 4.0 FTE to Create Compliance Quality Assurance Unit | 447,904 | 30,000 | 4.00 | 0 |
| Police | Safe | Add 2.0 FTE Records Technicians | 177,706 | 15,000 | 2.00 | 177,706 |
| Police | Safe | Add 1.0 FTE Data Analyst | 113,516 | 0 | 1.00 | 0 |
| Police | Safe | Transcription Service for Internal Investigations | 0 | 80,000 | 0.00 | 0 |
| Public Works | Safe | HEART Court | 1,500 | 0 | 0.00 | 0 |

Attachment 8

2025 Operating Amendments

| Department | Strategic Outcome | Title | On-Going | One-Time | FTE | Revenue |
|---|-------------------|---|-------------------|------------------|--------------|------------------|
| Public Works | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | -10,460,319 | 0 | -15.00 | 0 |
| Total General Fund | | | -\$116,506 | \$774,859 | -1.00 | \$177,706 |
| Total General Fund Proposed Operating Amendments | | | -\$116,506 | \$774,859 | -1.00 | \$177,706 |
| Total General Fund Operating Amendments | | | -\$116,506 | \$774,859 | -1.00 | \$177,706 |

Attachment 8

2025 Operating Amendments

| Department | Strategic Outcome | Title | On-Going | One-Time | FTE | Revenue |
|--|---------------------|---|---------------------|------------|-------------|------------------|
| Other Funds Proposed Operating Amendments | | | | | | |
| Community Development Fund | | | | | | |
| Housing and Community Services | Economically Strong | Anticipated CDBG and HOME Grant Adjustments | -122,348 | 0 | 0.00 | 0 |
| Total Community Development Fund | | | -\$122,348 | \$0 | 0.00 | \$0 |
| Conservation Trust Fund | | | | | | |
| Parks, Recreation & Open Space | Economically Strong | Recreation Fund Efficiency Adjustments | 365,023 | 0 | 3.00 | 0 |
| Total Conservation Trust Fund | | | \$365,023 | \$0 | 3.00 | \$0 |
| Designated Revenues Fund | | | | | | |
| Judicial | Safe | HEART Court | 0 | 0 | 0.00 | 15,000 |
| Police | Well-Managed | Elimination of the Photo Enforcement Program | -1,494,405 | 0 | 0.00 | 0 |
| Police | Safe | Impound Lot Fee Relief for Victims of Auto Theft | 100,000 | 0 | 0.00 | 100,000 |
| Total Designated Revenues Fund | | | -\$1,394,405 | \$0 | 0.00 | \$115,000 |
| Development Review Fund | | | | | | |
| Development Services | Well-Managed | Add 9.0 FTE to Development Review Fund Across Three Departments | 825,401 | 14,000 | 7.00 | 0 |
| Development Services | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | 16,392,149 | 0 | 117.00 | 0 |
| General Management | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | -1,824,329 | 0 | -14.00 | 0 |

Attachment 8

2025 Operating Amendments

| Department | Strategic Outcome | Title | On-Going | One-Time | FTE | Revenue |
|--------------------------------------|-------------------|---|--------------------|-----------------|--------------|------------------|
| Planning and Business Development | Well-Managed | Add 9.0 FTE to Development Review Fund Across Three Departments | 132,333 | 2,000 | 1.00 | 0 |
| Public Works | Well-Managed | Add 9.0 FTE to Development Review Fund Across Three Departments | 121,954 | 2,000 | 1.00 | 0 |
| Public Works | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | -14,567,820 | 0 | -103.00 | 0 |
| Total Development Review Fund | | | \$1,079,688 | \$18,000 | 9.00 | \$0 |
| Enhanced E-911 Fund | | | | | | |
| Aurora911 | Well-Managed | Move all General Fund Aurora911 Staff into E-911 Fund | 2,293,237 | 0 | 16.00 | 0 |
| Total Enhanced E-911 Fund | | | \$2,293,237 | \$0 | 16.00 | \$0 |
| Fleet Management Fund | | | | | | |
| General Management | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | 15,347,097 | 0 | 52.00 | 0 |
| Public Works | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | -15,347,097 | 0 | -52.00 | 0 |
| Total Fleet Management Fund | | | \$0 | \$0 | 0.00 | \$0 |
| Gifts & Grants Fund | | | | | | |
| Housing and Community Services | Well-Managed | DOLA State Housing Voucher Grant Match | 126,000 | 0 | 0.00 | 126,000 |
| Total Gifts & Grants Fund | | | \$126,000 | \$0 | 0.00 | \$126,000 |
| Golf Courses Fund | | | | | | |
| Parks, Recreation & Open Space | Well-Managed | Add 1.0 FTE Facilities Specialist to Improve Maintenance at Golf Facilities | 293,645 | 0 | 1.00 | 0 |

Attachment 8

2025 Operating Amendments

| Department | Strategic Outcome | Title | On-Going | One-Time | FTE | Revenue |
|---|---------------------|---|-------------------|------------------|---------------|------------|
| Total Golf Courses Fund | | | \$293,645 | \$0 | 1.00 | \$0 |
| Marijuana Tax Revenue Fund | | | | | | |
| Housing and Community Services | Well-Managed | Youth Violence Prevention Program FTE Realignment | 0 | 0 | -3.00 | 0 |
| Total Marijuana Tax Revenue Fund | | | \$0 | \$0 | -3.00 | \$0 |
| Open Space Fund | | | | | | |
| Parks, Recreation & Open Space | Safe | Add 4.0 FTE Park Rangers, Private Security, and Mobile Cameras to Improve Park Security | 346,266 | 625,000 | 4.00 | 0 |
| Total Open Space Fund | | | \$346,266 | \$625,000 | 4.00 | \$0 |
| Parks Development Fund | | | | | | |
| Parks, Recreation & Open Space | Well-Managed | Add 1.0 FTE Planning Supervisor and Contract Services for Development Review | 345,188 | 0 | 1.00 | 0 |
| Total Parks Development Fund | | | \$345,188 | \$0 | 1.00 | \$0 |
| Recreation Fund | | | | | | |
| Parks, Recreation & Open Space | Economically Strong | Recreation Fund Efficiency Adjustments | -358,739 | 0 | -11.00 | 0 |
| Total Recreation Fund | | | -\$358,739 | \$0 | -11.00 | \$0 |
| Risk Management Fund | | | | | | |
| Finance | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | 20,123,491 | 0 | 10.00 | 0 |
| Finance | Well-Managed | Add One Variable Hour Claims Adjuster | 108,573 | 0 | 0.00 | 0 |
| Human Resources | Well-Managed | Align FTE and Operating Costs per the 2024 Reorganization | -20,123,491 | 0 | -10.00 | 0 |

Attachment 8

2025 Operating Amendments

| Department | Strategic Outcome | Title | On-Going | One-Time | FTE | Revenue |
|-----------------------------------|-------------------|--|--------------------|------------------|-------------|------------|
| Total Risk Management Fund | | | \$108,573 | \$0 | 0.00 | \$0 |
| Wastewater Fund | | | | | | |
| Aurora Water | Well-Managed | Add 3.0 FTE Drainage Staff to Replace Third Party Contracts | 397,692 | 5,010 | 3.00 | 0 |
| Aurora Water | Well-Managed | Southeast Area Maintenance (SEAM) Facility Operational Costs | 800,000 | 0 | 0.00 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Pricing Analyst | 44,987 | 669 | 0.40 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Grants Coordinator | 42,009 | 0 | 0.40 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Communication Strategist Senior | 51,406 | 668 | 0.40 | 0 |
| Aurora Water | Well-Managed | 2025 Professional Services Increases | 0 | 740,000 | 0.00 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Program Coordinator for Aurora Water Cares Program | 45,603 | 670 | 0.40 | 0 |
| Total Wastewater Fund | | | \$1,381,697 | \$747,017 | 4.60 | \$0 |
| Water Fund | | | | | | |
| Aurora Water | Well-Managed | Southeast Area Maintenance (SEAM) Facility Operational Costs | 1,200,000 | 0 | 0.00 | 0 |
| Aurora Water | Well-Managed | 2025 Professional Services Increases | 0 | 1,110,000 | 0.00 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Calibration Specialist | 109,295 | 71,070 | 1.00 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Communication Strategist Senior | 77,107 | 1,002 | 0.60 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Grants Coordinator | 63,011 | 0 | 0.60 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Pricing Analyst | 67,476 | 1,002 | 0.60 | 0 |

Attachment 8

2025 Operating Amendments

| Department | Strategic Outcome | Title | On-Going | One-Time | FTE | Revenue |
|--|-------------------|--|--------------------|--------------------|--------------|------------------|
| Aurora Water | Well-Managed | Add 1.0 FTE Water Resources Project Manager | 152,476 | 71,070 | 1.00 | 0 |
| Aurora Water | Well-Managed | Add 1.0 FTE Program Coordinator for Aurora Water Cares Program | 68,404 | 1,002 | 0.60 | 0 |
| Total Water Fund | | | \$1,737,769 | \$1,255,146 | 4.40 | \$0 |
| Total Other Funds Proposed Operating Amendments | | | \$6,201,594 | \$2,645,163 | 29.00 | \$241,000 |
| Total Other Funds Operating Amendments | | | \$6,201,594 | \$2,645,163 | 29.00 | \$241,000 |
| Total Operating Amendments, All Funds | | | \$6,085,088 | \$3,420,022 | 28.00 | \$418,706 |

Attachment 9

Staffing Summary by Fund

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------------|------------------------|------------------------|--------------------------|----------------------------|-------------------------|
| Community Development Fund | 18.50 | 18.50 | 16.50 | 16.50 | 16.50 |
| Conservation Trust Fund | 14.22 | 14.22 | 14.22 | 14.22 | 17.22 |
| Cultural Services Fund | 18.50 | 18.50 | 18.50 | 18.50 | 18.50 |
| Designated Revenues Fund | 23.96 | 22.00 | 22.00 | 22.00 | 22.00 |
| Development Review Fund | 155.00 | 157.00 | 155.00 | 155.00 | 164.00 |
| Enhanced E-911 Fund | 80.00 | 81.00 | 81.00 | 81.00 | 97.00 |
| Fleet Management Fund | 48.00 | 50.00 | 50.00 | 52.00 | 52.00 |
| General Fund | 2,322.24 | 2,370.24 | 2,415.24 | 2,424.24 | 2,423.24 |
| Gifts & Grants Fund | 8.10 | 7.10 | 6.10 | 6.10 | 6.10 |
| Golf Courses Fund | 33.00 | 33.00 | 33.00 | 33.00 | 34.00 |
| Marijuana Tax Revenue Fund | 7.00 | 6.00 | 6.00 | 6.00 | 3.00 |
| Open Space Fund | 38.48 | 45.44 | 47.44 | 47.44 | 51.44 |
| Parking and Mobility Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Parks Development Fund | 0.00 | 1.00 | 2.00 | 2.00 | 3.00 |
| Recreation Fund | 110.00 | 108.00 | 104.00 | 104.00 | 93.00 |
| Risk Management Fund | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Wastewater Fund | 160.48 | 164.38 | 167.98 | 167.98 | 172.58 |
| Water Fund | 326.52 | 332.62 | 329.02 | 329.02 | 333.42 |
| Grand Total | 3,378.00 | 3,443.00 | 3,482.00 | 3,493.00 | 3,521.00 |

Attachment 10 - Amendment Position Details by Fund

Attachment 10

Amendment Position Details by Fund

General Fund

| Department | FTE Change | Position Description |
|---------------------------------------|-------------------|---|
| Aurora911 | -16.00 | Transfer 16.0 FTE Aurora911 Positions to the Enhanced E-911 Fund |
| Development Services | 13.00 | Increase 13.0 FTE from 2024 Reorganization |
| Finance | -1.00 | Decrease 1.0 FTE from 2024 Reorganization |
| Fire | 1.00 | Add 1.0 FTE EMS Battalion Chief |
| | 1.00 | Add 1.0 FTE Career Service Community Engagement Coordinator |
| | 1.00 | Add 1.0 FTE Career Service Public Information Officer |
| General Management | 3.00 | Increase 3.0 FTE from 2024 Reorganization |
| Housing and Community Services | 1.00 | Convert Grant Funded Variable Hour Data Analyst to 1.0 FTE Data Analyst |
| | 1.00 | Youth Violence Prevention Program FTE Realignment |
| Human Resources | 2.00 | Add 2.0 FTE HR Public Safety Positions |
| Information Technology | 1.00 | Add 1.0 FTE GIS Data Analyst (Public Safety) |
| Police | 4.00 | Add 4.0 FTE to Create Compliance Quality Assurance Unit |
| | 2.00 | Add 2.0 FTE Records Technicians |
| | 1.00 | Add 1.0 FTE Data Analyst |
| Public Works | -15.00 | Decrease 15.0 FTE from 2024 Reorganization |
| Net FTE Change, General Fund | -1.00 | |

Attachment 10 - Amendment Position Details by Fund

Attachment 10

Amendment Position Details by Fund

Non-General Fund

| Department | FTE Change | Position Description |
|--|-------------------|---|
| Conservation Trust Fund - PROS | 3.00 | Recreation Fund Efficiency Adjustments |
| Development Review Fund - Development Services | 7.00 | Add 3.0 FTE Plan Reviewers, 1.0 FTE Building Inspector, 1.0 FTE GIS Engineer Tech, 1.0 FTE Traffic Engineer, and 1.0 FTE Business Analyst |
| Development Review Fund - Public Works | 1.00 | Add 1.0 FTE Transportation and Mobility Project Manager |
| Development Review Fund - Planning and Business Development | 1.00 | Add 1.0 FTE Senior Planner |
| Enhanced E-911 Fund - Aurora911 | 16.00 | Transfer 16.0 FTE Aurora911 Positions from the General Fund |
| Golf Courses Fund - PROS | 1.00 | Add 1.0 FTE Trades Specialist |
| Marijuana Tax Revenues Fund | -3.00 | Youth Violence Prevention Program FTE Realignment |
| Open Space Fund - PROS | 4.00 | Add 4.0 FTE Park Rangers |
| Parks Development Fund - PROS | 1.00 | Recreation Fund Efficiency Adjustments |
| Recreation Fund - PROS | -11.00 | Recreation Fund Efficiency Adjustments |
| Wastewater Fund - Aurora Water | 3.00 | Add 3.0 FTE Drainage Staff to Replace Third Party Contracts |
| | 0.40 | Add 1.0 FTE Communication Strategist Senior |
| | 0.40 | Add 1.0 FTE Program Coordinator for Aurora Water Cares Program |
| | 0.40 | Add 1.0 FTE Pricing Analyst |
| | 0.40 | Add 1.0 FTE Grants Coordinator |
| Water Fund - Aurora Water | 1.00 | Add 1.0 FTE Calibration Specialist |
| | 0.60 | Add 1.0 FTE Grants Coordinator |
| | 0.60 | Add 1.0 FTE Program Coordinator for Aurora Water Cares Program |
| | 0.60 | Add 1.0 FTE Pricing Analyst |
| | 0.60 | Add 1.0 FTE Communication Strategist Senior |
| | 1.00 | Add 1.0 FTE Water Resources Project Manager |
| Net FTE Change, Non-General Fund | 29.00 | |

Attachment 11

2022-2029 Capital Improvement Program Summary

| Fund/Department | 2022 Actual | 2023 Actual | 2024 Projected Budget | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|--|--------------------|--------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|
| | | | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Capital Projects Fund</u> | | | | | | | | | |
| Finance | 631,175 | 702,444 | 1,062,591 | 796,921 | 824,813 | 853,682 | 883,561 | 914,486 | 4,273,463 |
| Fire | 1,998,355 | 1,993,387 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 10,000,000 |
| Housing and Community Services | 0 | 0 | 0 | 17,000,000 | 3,000,000 | 1,500,000 | 1,500,000 | 1,500,000 | 24,500,000 |
| Information Technology | 426,000 | 426,000 | 626,000 | 3,302,527 | 2,772,103 | 2,766,215 | 2,790,806 | 2,765,892 | 14,397,543 |
| Non-Departmental | 12,741,812 | 13,631,405 | 12,929,628 | 12,659,118 | 10,077,758 | 10,158,082 | 10,241,876 | 10,164,963 | 53,301,797 |
| Parks, Recreation & Open Space | 6,452,890 | 3,056,724 | 1,374,790 | 4,464,790 | 2,314,790 | 2,314,790 | 2,314,790 | 2,314,790 | 13,723,950 |
| Planning and Business Development | 370,999 | 3,398,397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 92,600,613 | 88,818,125 | 66,542,231 | 17,218,844 | 23,347,925 | 17,529,531 | 24,990,323 | 14,520,471 | 97,607,094 |
| Total Capital Projects Fund | 115,221,844 | 112,026,482 | 84,535,240 | 57,442,200 | 44,337,389 | 37,122,300 | 44,721,356 | 34,180,602 | 217,803,847 |
| <u>Conservation Trust Fund</u> | | | | | | | | | |
| Parks, Recreation & Open Space | 4,960,816 | 4,365,000 | 4,782,500 | 3,465,000 | 3,330,000 | 2,770,000 | 1,675,000 | 1,235,000 | 12,475,000 |
| Total Conservation Trust Fund | 4,960,816 | 4,365,000 | 4,782,500 | 3,465,000 | 3,330,000 | 2,770,000 | 1,675,000 | 1,235,000 | 12,475,000 |
| <u>Designated Revenues Fund</u> | | | | | | | | | |
| Communications | 0 | 0 | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 1,500,000 |
| Library & Cultural Services | 0 | 49,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Designated Revenues Fund | 0 | 49,625 | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 1,500,000 |
| <u>Enhanced E-911 Fund</u> | | | | | | | | | |
| Information Technology | 2,442,250 | 4,995,000 | 4,225,302 | 2,421,830 | 1,200,000 | 1,200,000 | 4,200,000 | 3,100,000 | 12,121,830 |
| Total Enhanced E-911 Fund | 2,442,250 | 4,995,000 | 4,225,302 | 2,421,830 | 1,200,000 | 1,200,000 | 4,200,000 | 3,100,000 | 12,121,830 |
| <u>Gifts & Grants Fund</u> | | | | | | | | | |
| Non-Departmental | 433,371 | 2,287,526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parks, Recreation & Open Space | 2,670,815 | 750,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Gifts & Grants Fund | 3,104,186 | 3,037,526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Golf Courses Fund</u> | | | | | | | | | |
| Parks, Recreation & Open Space | 600,000 | 575,000 | 800,000 | 2,050,000 | 2,570,000 | 4,150,000 | 4,010,000 | 4,300,000 | 17,080,000 |

Attachment 11

2022-2029 Capital Improvement Program Summary

| Fund\Department | 2022 Actual | 2023 Actual | 2024 Projected Budget | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|---|--------------------|--------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|
| | | | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Golf Courses Fund</u> | | | | | | | | | |
| Total Golf Courses Fund | 600,000 | 575,000 | 800,000 | 2,050,000 | 2,570,000 | 4,150,000 | 4,010,000 | 4,300,000 | 17,080,000 |
| <u>Open Space Fund</u> | | | | | | | | | |
| Parks, Recreation & Open Space | 12,240,042 | 8,335,148 | 10,075,000 | 8,860,000 | 8,495,000 | 8,660,000 | 12,445,000 | 5,250,000 | 43,710,000 |
| Total Open Space Fund | 12,240,042 | 8,335,148 | 10,075,000 | 8,860,000 | 8,495,000 | 8,660,000 | 12,445,000 | 5,250,000 | 43,710,000 |
| <u>Parks Development Fund</u> | | | | | | | | | |
| Parks, Recreation & Open Space | 1,636,560 | 5,098,824 | 2,041,902 | 3,094,373 | 8,524,952 | 4,702,072 | 42,599 | 0 | 16,363,996 |
| Total Parks Development Fund | 1,636,560 | 5,098,824 | 2,041,902 | 3,094,373 | 8,524,952 | 4,702,072 | 42,599 | 0 | 16,363,996 |
| <u>Transportation Maintenance Fund</u> | | | | | | | | | |
| Public Works | 0 | 63,890,877 | 33,329,518 | 31,289,713 | 33,819,992 | 34,496,392 | 36,221,210 | 38,032,271 | 173,859,578 |
| Total Transportation Maintenance Fund | 0 | 63,890,877 | 33,329,518 | 31,289,713 | 33,819,992 | 34,496,392 | 36,221,210 | 38,032,271 | 173,859,578 |
| <u>Wastewater Fund</u> | | | | | | | | | |
| Aurora Water | 47,815,000 | 45,724,738 | 57,731,692 | 83,934,776 | 34,353,965 | 28,252,625 | 45,512,866 | 48,682,070 | 240,736,302 |
| Total Wastewater Fund | 47,815,000 | 45,724,738 | 57,731,692 | 83,934,776 | 34,353,965 | 28,252,625 | 45,512,866 | 48,682,070 | 240,736,302 |
| <u>Water Fund</u> | | | | | | | | | |
| Aurora Water | 126,306,075 | 127,646,494 | 166,522,177 | 269,772,992 | 327,463,150 | 332,723,595 | 300,498,501 | 291,695,467 | 1,522,153,705 |
| Total Water Fund | 126,306,075 | 127,646,494 | 166,522,177 | 269,772,992 | 327,463,150 | 332,723,595 | 300,498,501 | 291,695,467 | 1,522,153,705 |
| Total Capital Improvement Program | 314,326,773 | 375,744,714 | 364,043,331 | 463,830,884 | 464,094,448 | 454,076,984 | 449,326,532 | 426,475,410 | 2,257,804,258 |

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 | 2024 Projected Budget | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|--|-----------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Capital Projects Fund</u> | | | | | | | |
| Finance | 0 | 11,452 | 15,780 | 20,378 | 25,258 | 26,142 | 99,010 |
| Housing and Community Services | 0 | 17,000,000 | 3,000,000 | 1,500,000 | 1,500,000 | 1,500,000 | 24,500,000 |
| Information Technology | 0 | 2,676,527 | 2,146,103 | 2,140,215 | 2,164,806 | 2,139,892 | 11,267,543 |
| Non-Departmental | -300,000 | -228,972 | -378,415 | -391,852 | -392,415 | -469,328 | -1,860,982 |
| Parks, Recreation & Open Space | 0 | 3,150,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 7,150,000 |
| Public Works | 23,524,312 | 2,382,091 | 2,332,994 | 710,622 | 639,010 | 472,050 | 6,536,767 |
| Total Capital Projects Fund | \$23,224,312 | \$24,991,098 | \$8,116,462 | \$4,979,363 | \$4,936,659 | \$4,668,756 | \$47,692,338 |
| <u>Conservation Trust Fund</u> | | | | | | | |
| Parks, Recreation & Open Space | 0 | -600,000 | 500,000 | 0 | 50,000 | 1,235,000 | 1,185,000 |
| Total Conservation Trust Fund | \$0 | (\$600,000) | \$500,000 | \$0 | \$50,000 | \$1,235,000 | \$1,185,000 |
| <u>Designated Revenues Fund</u> | | | | | | | |
| Communications | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 1,500,000 |
| Total Designated Revenues Fund | \$0 | \$1,500,000 | \$0 | \$0 | \$0 | \$0 | \$1,500,000 |
| <u>Enhanced E-911 Fund</u> | | | | | | | |
| Information Technology | 951,802 | 50,000 | -300,000 | -300,000 | -300,000 | 3,100,000 | 2,250,000 |
| Total Enhanced E-911 Fund | \$951,802 | \$50,000 | (\$300,000) | (\$300,000) | (\$300,000) | \$3,100,000 | \$2,250,000 |
| <u>Golf Courses Fund</u> | | | | | | | |
| Parks, Recreation & Open Space | 0 | 1,250,000 | 1,200,000 | 2,050,000 | 1,900,000 | 4,300,000 | 10,700,000 |
| Total Golf Courses Fund | \$0 | \$1,250,000 | \$1,200,000 | \$2,050,000 | \$1,900,000 | \$4,300,000 | \$10,700,000 |
| <u>Open Space Fund</u> | | | | | | | |
| Parks, Recreation & Open Space | 0 | 50,000 | 850,000 | -50,000 | 5,850,000 | 4,750,000 | 11,450,000 |
| Total Open Space Fund | \$0 | \$50,000 | \$850,000 | (\$50,000) | \$5,850,000 | \$4,750,000 | \$11,450,000 |
| <u>Parks Development Fund</u> | | | | | | | |
| Parks, Recreation & Open Space | 0 | 1,635,713 | 8,468,466 | 702,072 | 42,599 | 0 | 10,848,850 |
| Total Parks Development Fund | \$0 | \$1,635,713 | \$8,468,466 | \$702,072 | \$42,599 | \$0 | \$10,848,850 |

Attachment 12

Capital Amendment Summary by Fund and Department

| Fund\Department | 2024 Projected Budget | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|-------------------------------|-----------------------------|----------------------|---------------------|---------------------|----------------------|----------------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Wastewater Fund</u> | | | | | | | |
| Aurora Water | -17,407,998 | 38,552,126 | -291,151 | 1,418,652 | 1,784,663 | 48,682,070 | 90,146,360 |
| Total Wastewater Fund | (\$17,407,998) | \$38,552,126 | (\$291,151) | \$1,418,652 | \$1,784,663 | \$48,682,070 | \$90,146,360 |
| <u>Water Fund</u> | | | | | | | |
| Aurora Water | -81,417,880 | 44,225,369 | 26,035,540 | 89,635,945 | 94,322,043 | 291,695,467 | 545,914,364 |
| Total Water Fund | (\$81,417,880) | \$44,225,369 | \$26,035,540 | \$89,635,945 | \$94,322,043 | \$291,695,467 | \$545,914,364 |
| Total Funding Changes | (\$74,649,764) | \$111,654,306 | \$44,579,317 | \$98,436,032 | \$108,585,964 | \$358,431,293 | \$721,686,912 |





City of Aurora, Colorado

**2025 Operating and Capital
Improvement Budget**

STRATEGIC PLAN



City of Aurora Strategy Map

OVERVIEW

In 2024, the City of Aurora adopted its Strategy Map as part of its ongoing strategic and operational planning efforts, emphasizing a disciplined approach to improving the community's quality of life and enhancing the performance of core public services and programs. The primary goal of this ongoing effort is to elevate strategy and performance management by automating data collection, modernizing monitoring and reporting, and leveraging data as a strategic asset in decision-making.

The attached Strategy Map consists of the City's long-term Vision, Mission, Core Values, and five community focused strategic outcomes, which are the desired results that City leadership, management and staff are committed to achieving through efficient and effective public services. The Strategy Map also sets the bedrock practices that are inherently part of effective city leadership to ensure that decisions are collaborative, data-informed, employee-focused, and innovative.

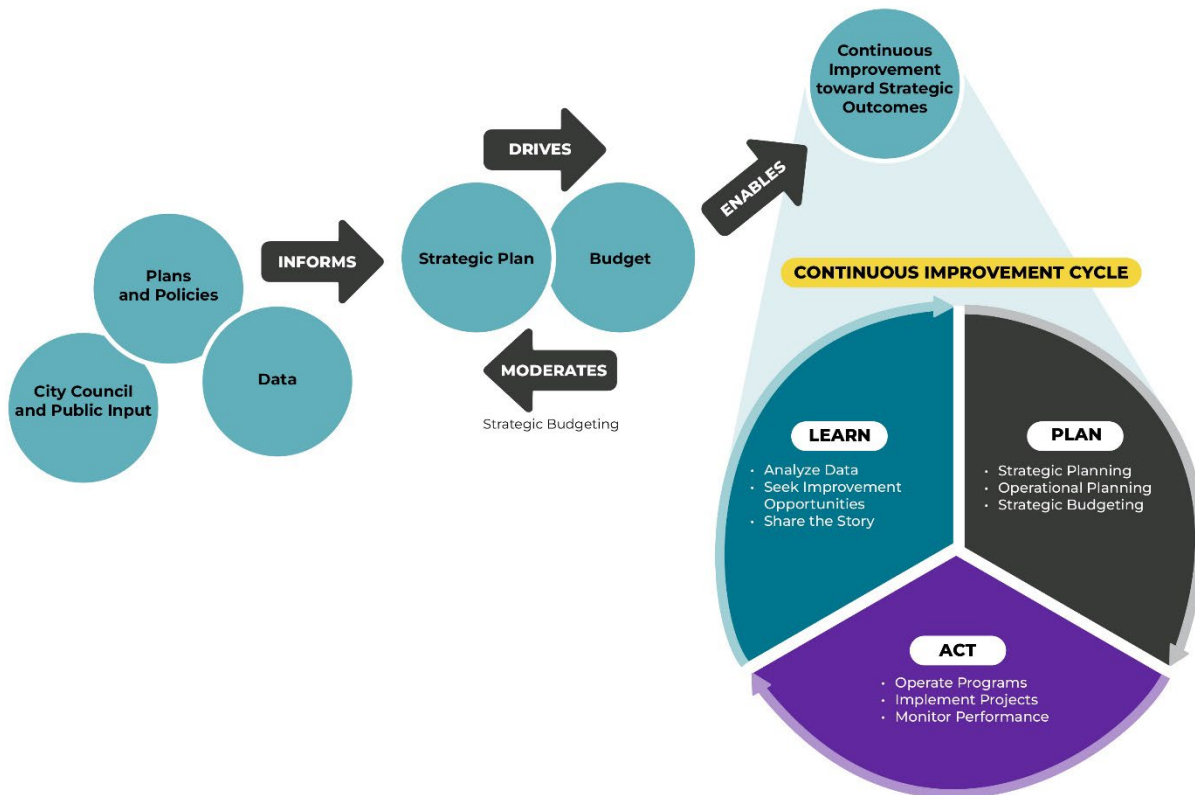
Executive Leadership and Management Staff analyzed and defined Strategic Initiatives by aligning 2024 Council priorities with current plans and high priority projects that are under development or being executed. This analysis established guiding principles for initiative development:

- 1) Establish effective plans and processes and execute them as designed;
- 2) Value our people and manage our key processes by first understanding the current state, improving and streamlining processes, and providing our staff with the most effective tools to accomplish their work;
- 3) Intentionally focus on meaningful engagement with the public and employees at all levels of the organization to effectively achieve our City of Aurora Strategic Outcomes.

CITY OF AURORA STRATEGIC AND OPERATIONAL PLANNING

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 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. Department Heads will continue creating and executing time-bound operational action plans over one to four years in support of strategic initiatives.

Departments will track progress using a more robust web-based system that continues to be implemented through the end of 2025. This system will 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 - 2025 Operating Amendments lists the corresponding strategic outcome related to each 2025 budget amendment.

In summary, the City of Aurora’s Strategic and Operational Planning Process is evolving into a dynamic process that enables our organization to identify assumptions as opportunities for innovation, build collaboration and consensus, and leverage data and transparency to ensure accountability for both the well-being of residents and the performance of programs, ultimately driving positive community impact.

CITY OF AURORA STRATEGY MAP

The City of Aurora Strategy Map demonstrates staff's commitment to build upon the following strategic outcomes in partnership with City Council and the community.

WELL-MANAGED



Being a high performing organization committed to great customer service, innovation, and continuous improvement through a dedicated and empowered workforce.

Holding ourselves accountable to the community through responsible stewardship of taxpayer dollars.

Recognizing that building and maintaining critical infrastructure directly impacts the community, today and tomorrow.

HEALTHY



Connecting our natural and built environments with pedestrian friendly multimodal networks.

Ensuring equitable access to open spaces, recreational opportunities, and wellness resources that promote active lifestyles for all ages and abilities.

Preserving a sustainable water supply and expanding the infrastructure to carry it to our growing community.

SAFE



Recognizing that public safety is a shared responsibility by investing in community partnerships as an integral part of the solution for reducing and eliminating potential risks.

Responding to emergencies appropriately to preserve and enhance the community's sense of security and wellbeing.

Promoting safety in our built environment through effective administration of city codes and ordinances.

ECONOMICALLY STRONG



Having a conducive development climate, a diverse mix of industries, and housing options, making Aurora the location of choice for small and large businesses to startup and expand.

Fostering economic growth so that our community thrives and remains resilient, even in times of uncertainty.

CONNECTED AND ENGAGED



Having a community of neighbors that values and celebrates its cultural diversity and sense of belonging.

Providing programming, learning resources, and amenities that reflect the rich history and contributions of our vibrant and diverse communities.

Actively engaging and communicating with the community to achieve equitable and sustainable outcomes.



THE CORE 4
Integrity • Customer Service
Respect • Professionalism

VISION:

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

MISSION:

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

BEDROCK PRACTICES:

Collaborative | Data Informed | Employee Focused | Inclusive | Innovative

City of Aurora
2025 Adopted Budget

C-3







City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

PROFILE OF AURORA



2025 Profile of Aurora

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

The Aurora-in-Brief section provides general city demographic, economic, and community overview information. Additional charts and graphs are included to provide more information on specific characteristics of the city. In addition, maps displaying city infrastructure are included. Sources for these documents include: the City of Aurora Planning and Business Development, Information Technology, Public Works, and Finance Departments, the US Census Bureau's 2023 American Community Survey (One-Year Estimates) and 2022 American Community Survey (Five-Year Estimates), Aurora Public Schools, and Cherry Creek School District.

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

- City of Aurora
- City Manager's Office
- City Manager's Public Safety Group
- Deputy City Manager Venegas
- Deputy City Manager Perry
- General Manager Brown

Aurora in Brief

The City of Aurora covers 164.83 square miles, establishes the eastern border of the metro-Denver area, and includes portions of Adams, Arapahoe, and Douglas Counties. The City has 100.75 square miles of

developed land and 64.08 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: 404,219 (2024 est.)
Up 4,306 (1.1%) from 2023 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: | Largest industries Education/Health Care/ Social Services; Professional/Scientific/ Mgmt/Admin; Retail Trade |
| % Between Ages | | | |
| • 19 and Under | 26.7% | • High School Diploma (or eqv.) | Product Types 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% | | |
| | Total Civilian Labor Force | | |

QUALITY OF LIFE

TAXES

Home Values and Costs (2023)

| | |
|-------------------------------|-----------|
| Median home value | \$409,700 |
| Median gross rent (per month) | \$1,651 |

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 | 32 | 19 |
| Middle | 5 | 7 |
| High | 10 | 6 |
| Combined grades/Other | 22 | 3 |
| TOTAL | 69 | 35 |

*Schools located in City of Aurora only.

** 2023 American Community Survey One-Year Estimates

| | |
|--|---|
| 2024 Colorado Personal Income Tax | 2024 Colorado Corporate Income Tax |
| 4.25% | 4.25% |

2024 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

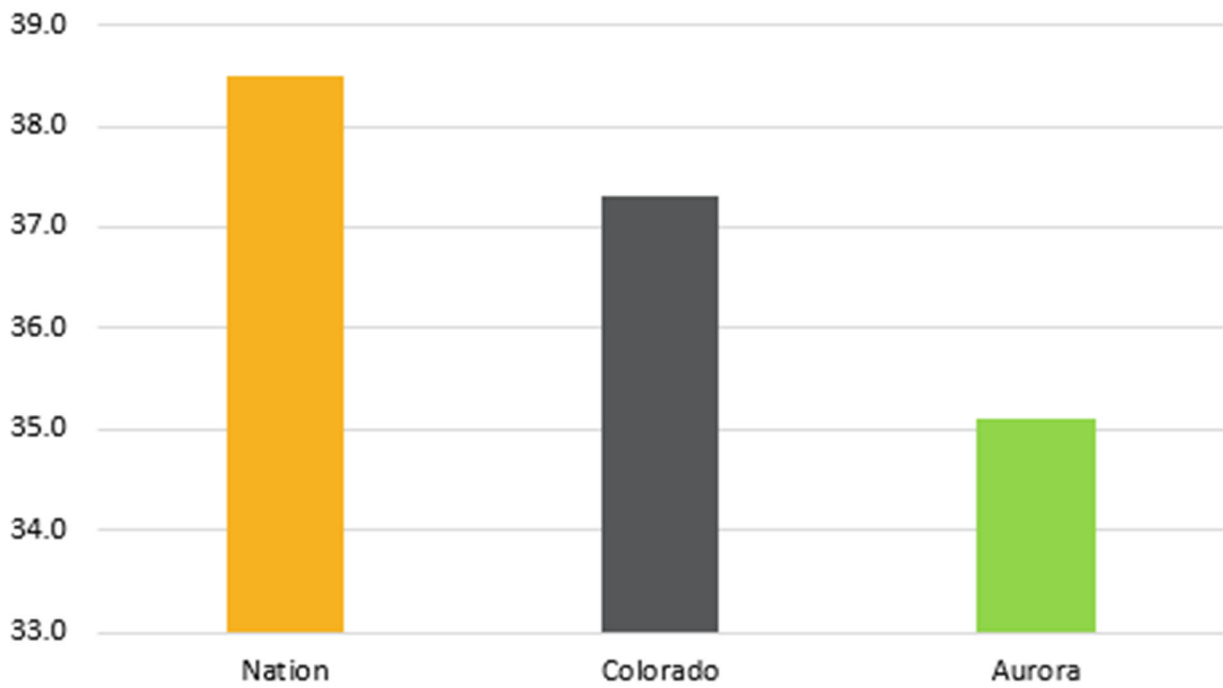
City Roadway Miles

- | | |
|--|---|
| <ul style="list-style-type: none"> • 156.6 miles of collector • 922.9 miles of local • 233.3 miles of private • 37.5 miles of alleys | <ul style="list-style-type: none"> • 171.4 miles of major • 40.1 miles of minor • 87.5 miles of highways • 389.7 miles of parking lot drives (not counted in total miles) |
|--|---|

Total: 1,649.3 Miles

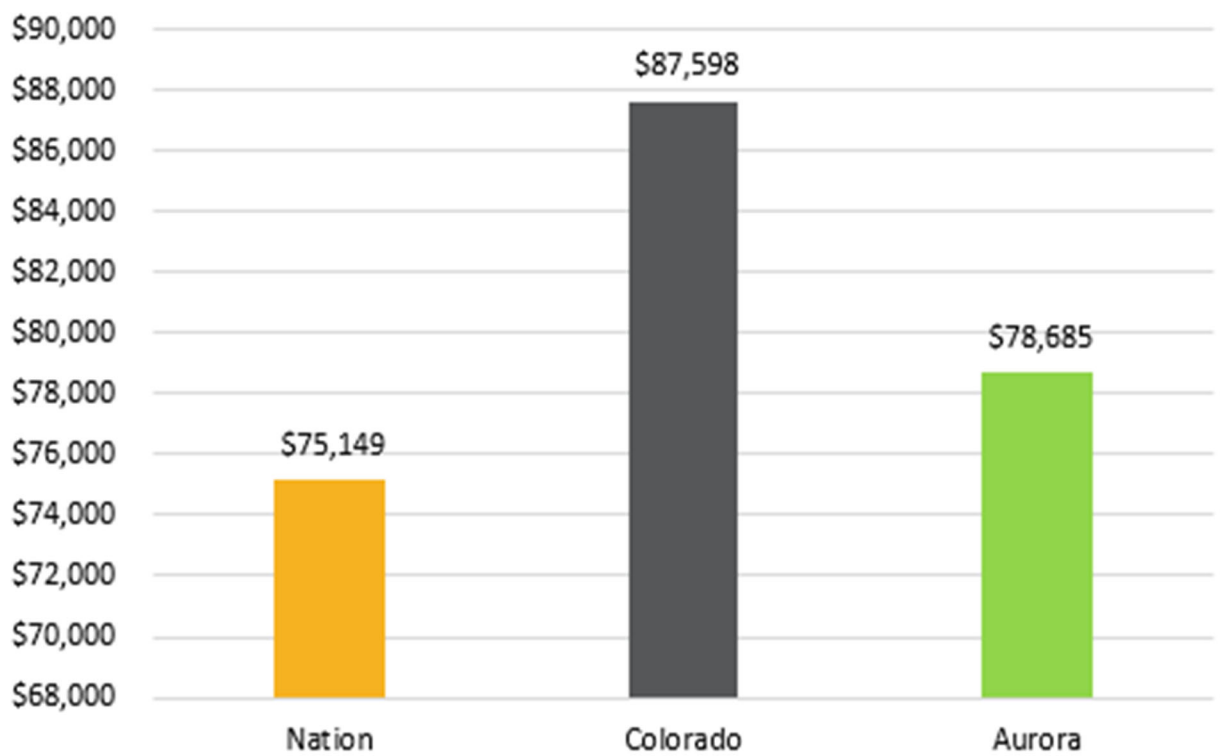
Median Age

Source: 2022 ACS 5-year Estimate



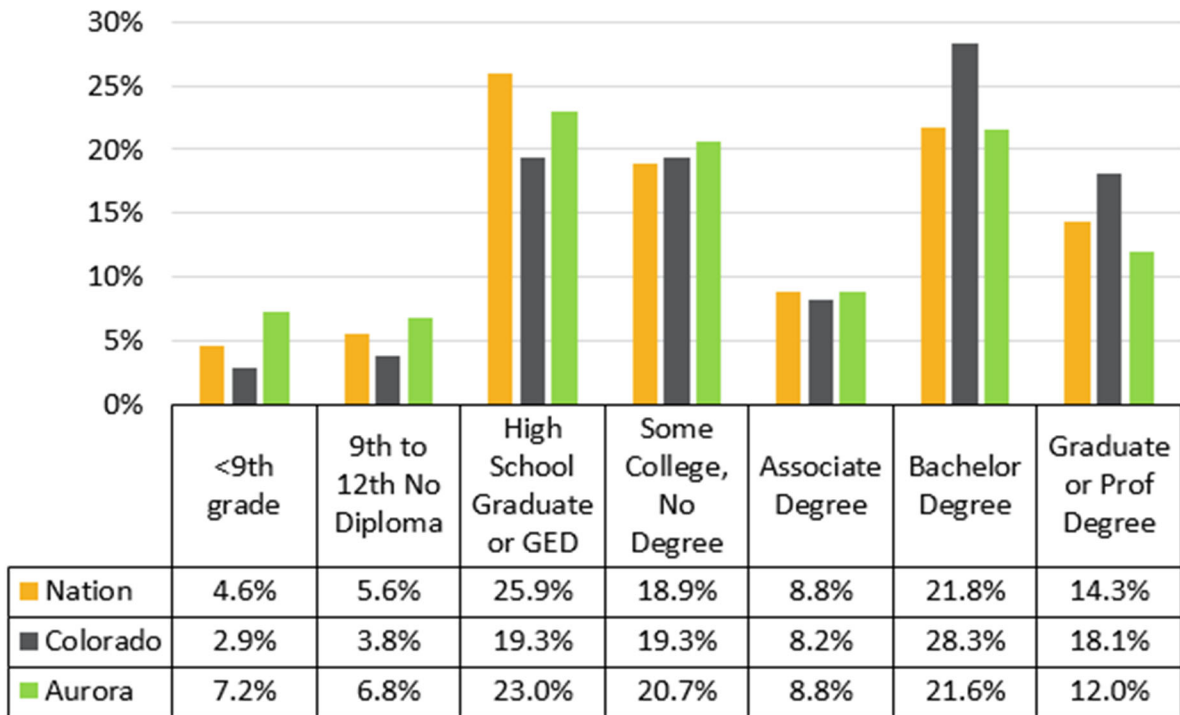
Median Household Income

Source: 2022 ACS 5-year Estimate



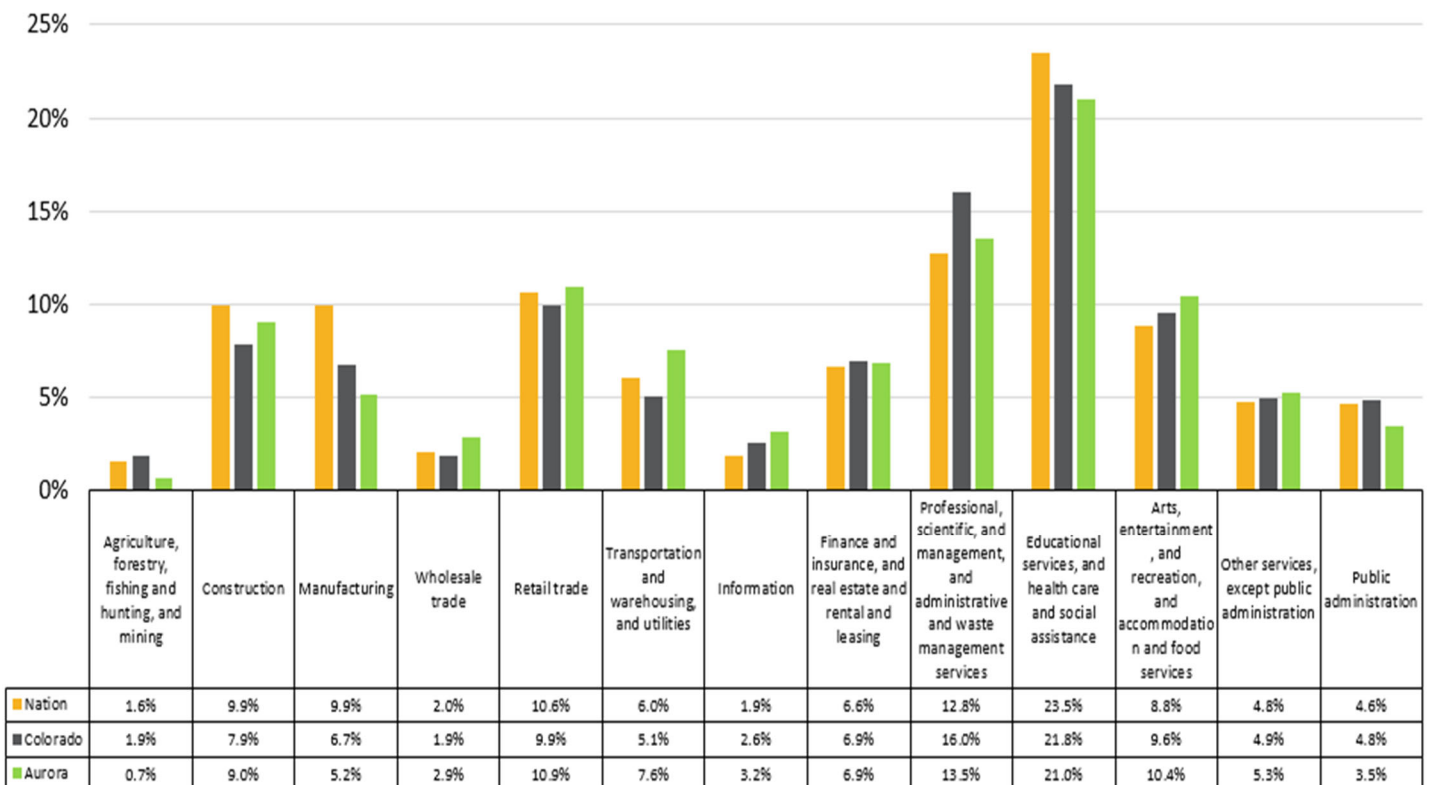
Educational Attainment

Source: 2023 American Community Survey One-Year Estimates, US Census Bureau



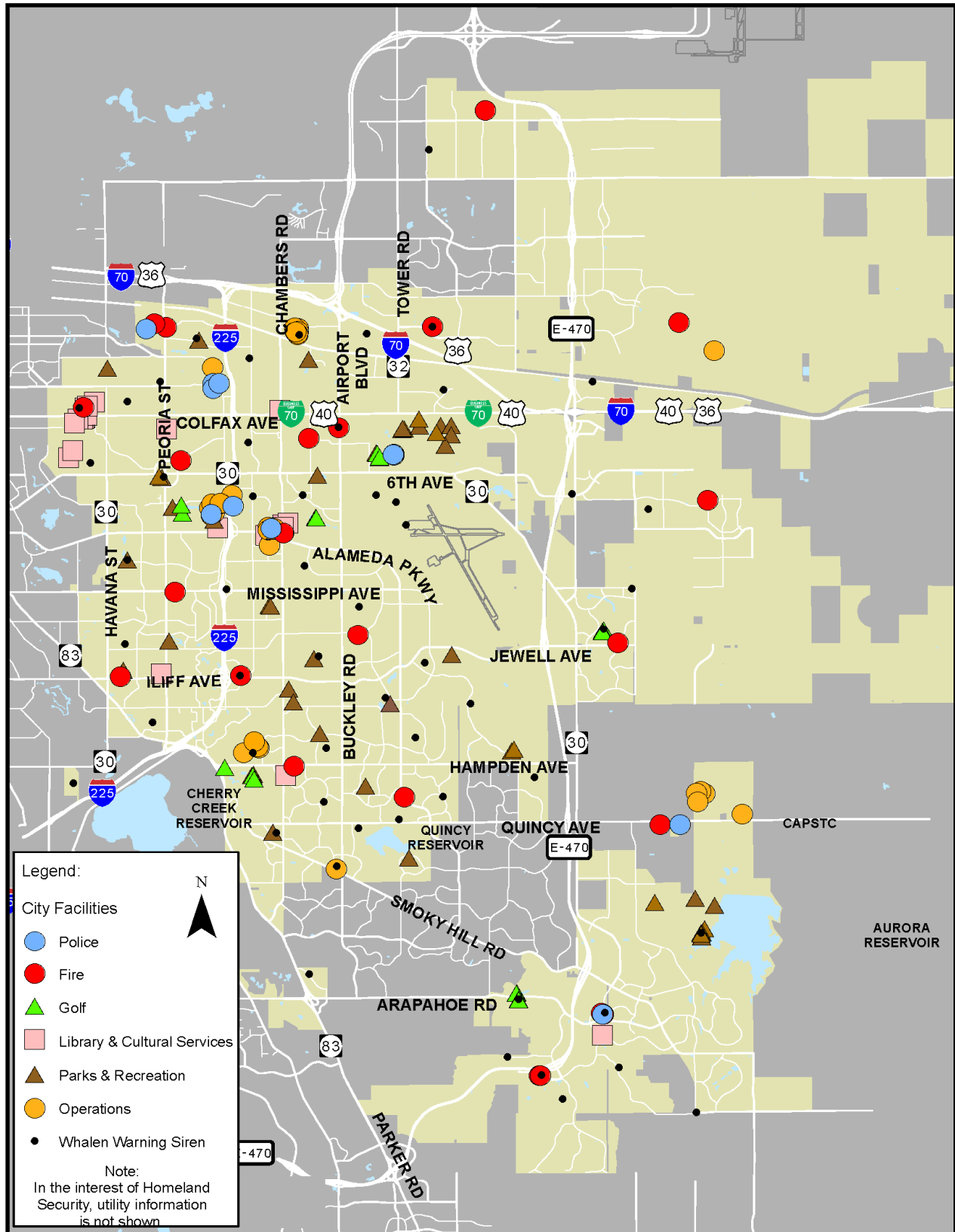
Workforce by Industry

Source: 2023 American Community Survey One-Year Estimates, US Census Bureau



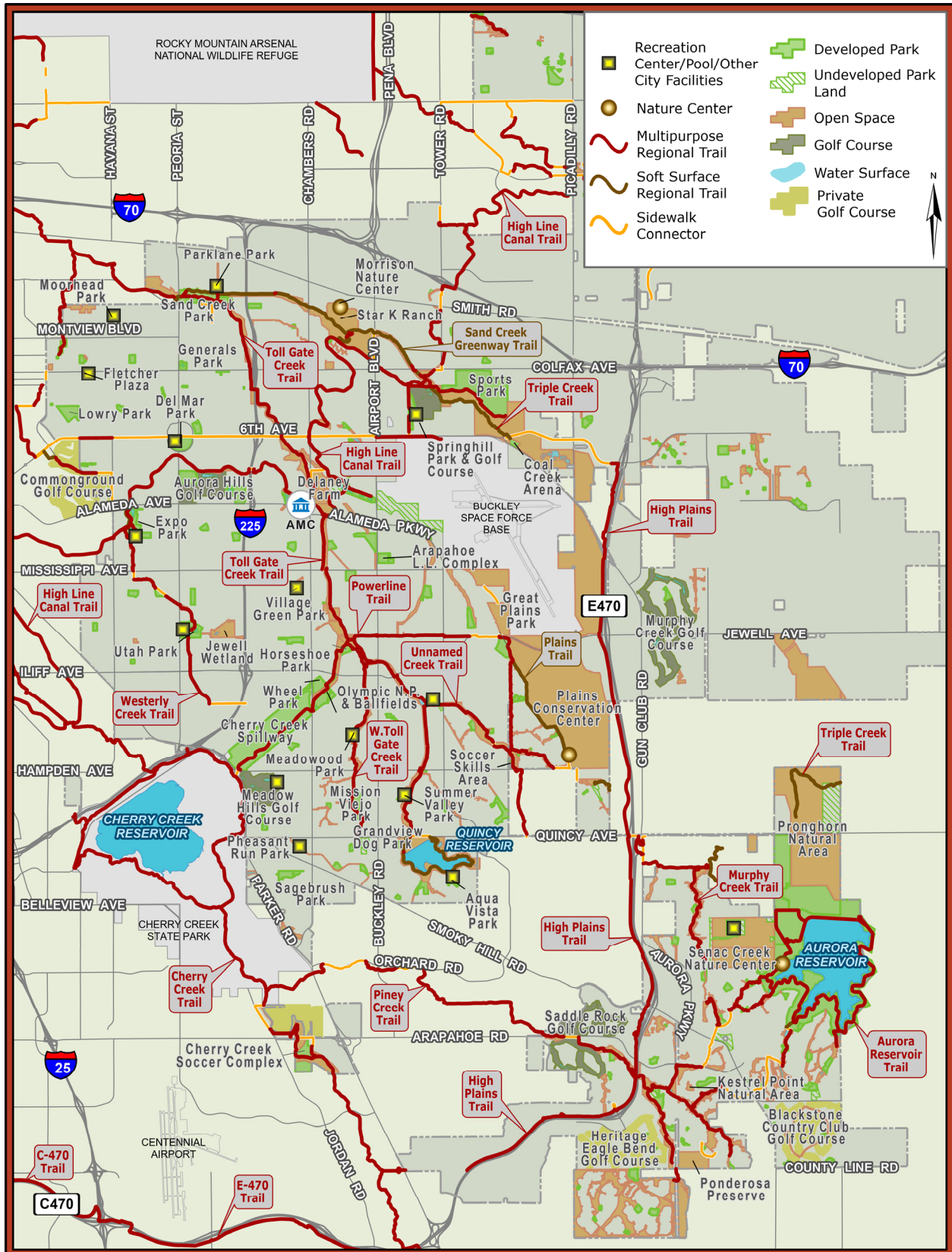
City Facilities

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

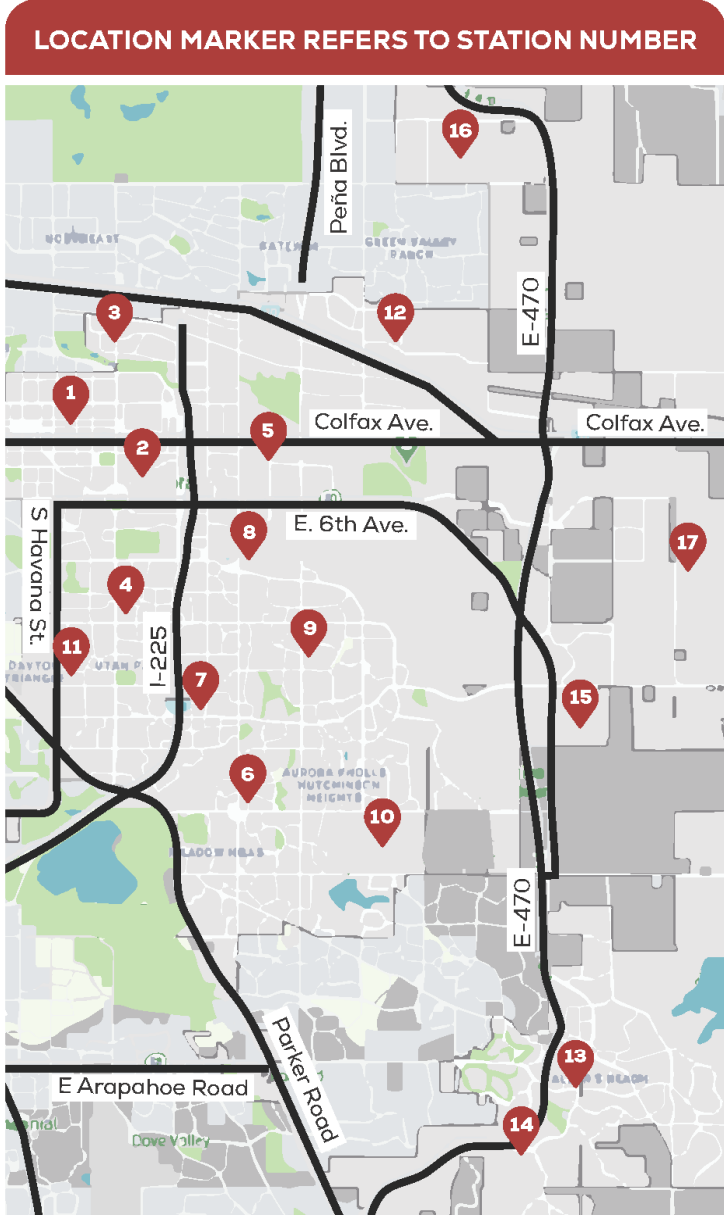
FIRE STATION NO. 13
23911 E. Arapahoe Rd.
• Engine Company 13
• Ladder company 13
• Brush Truck 13
• Tender 13
• Battalion Chief 4
• Wildland Specialty Team

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



AURORA FIRE RESCUE HEADQUARTERS
15151 E. Alameda Parkway

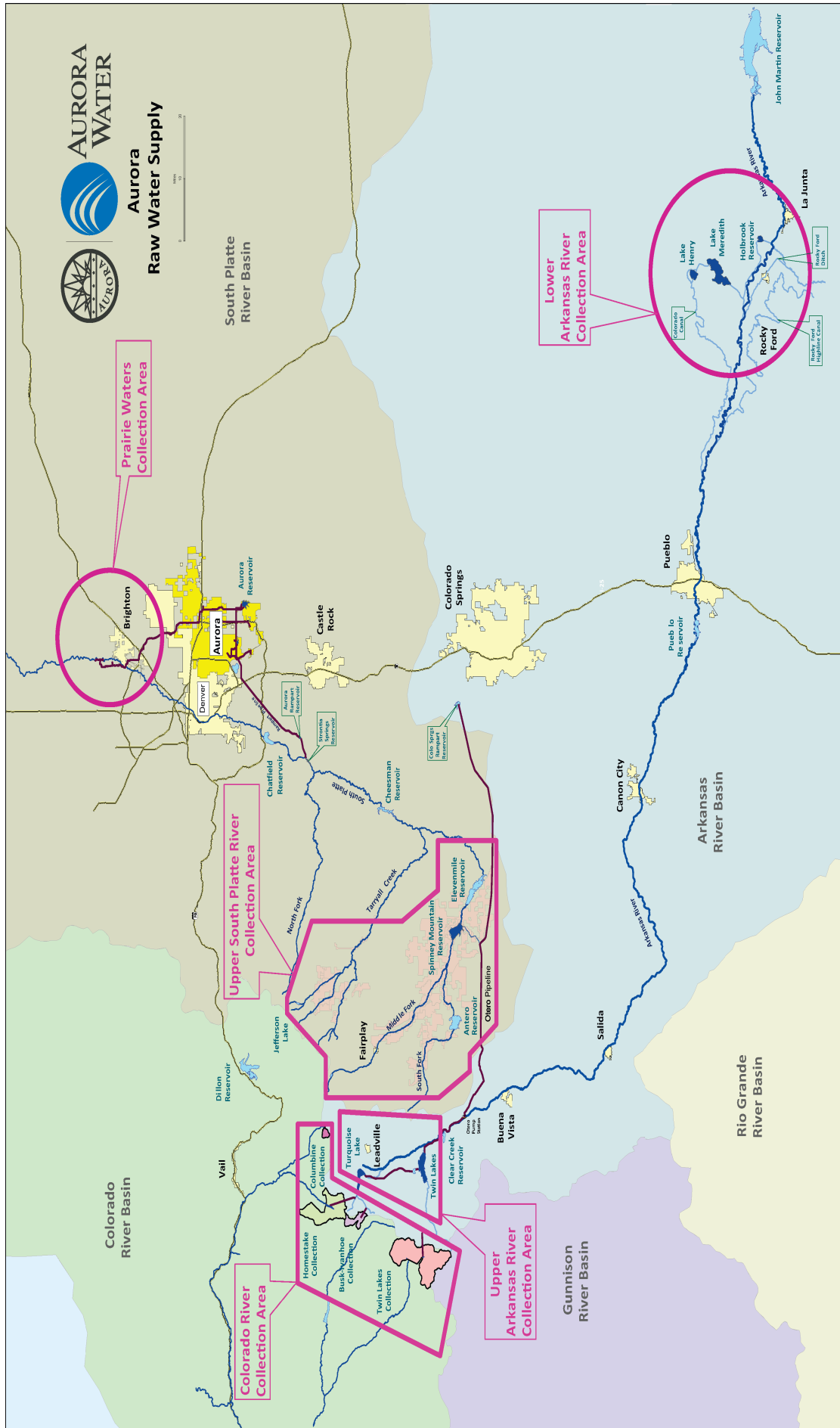
CITY OF AURORA
PUBLIC SAFETY TRAINING CENTER
25950 E. Quincy Ave., Aurora, CO 80016

Fire@AuroraGov.org
303.326.8999




Raw Water Supply

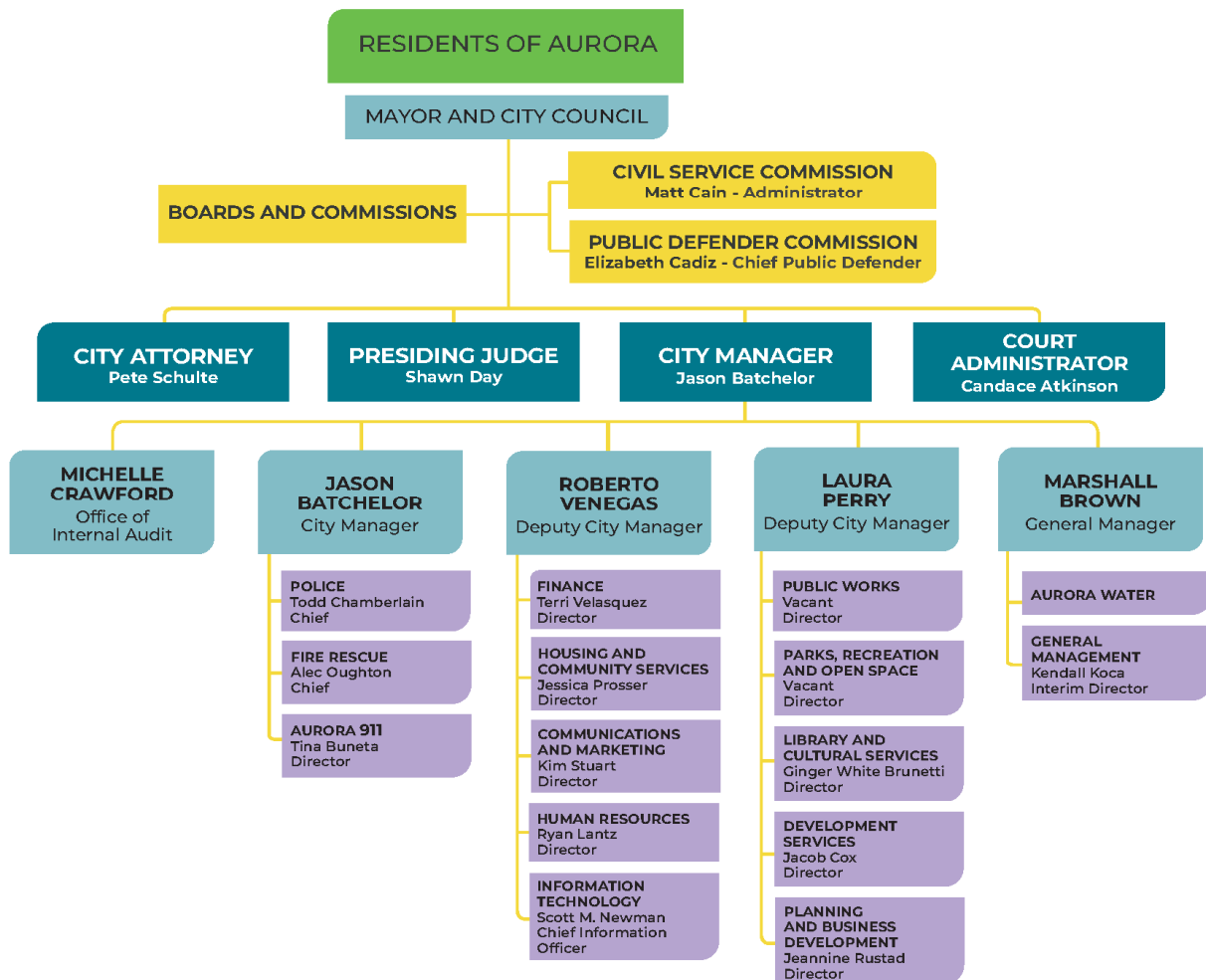
Source: Aurora Water



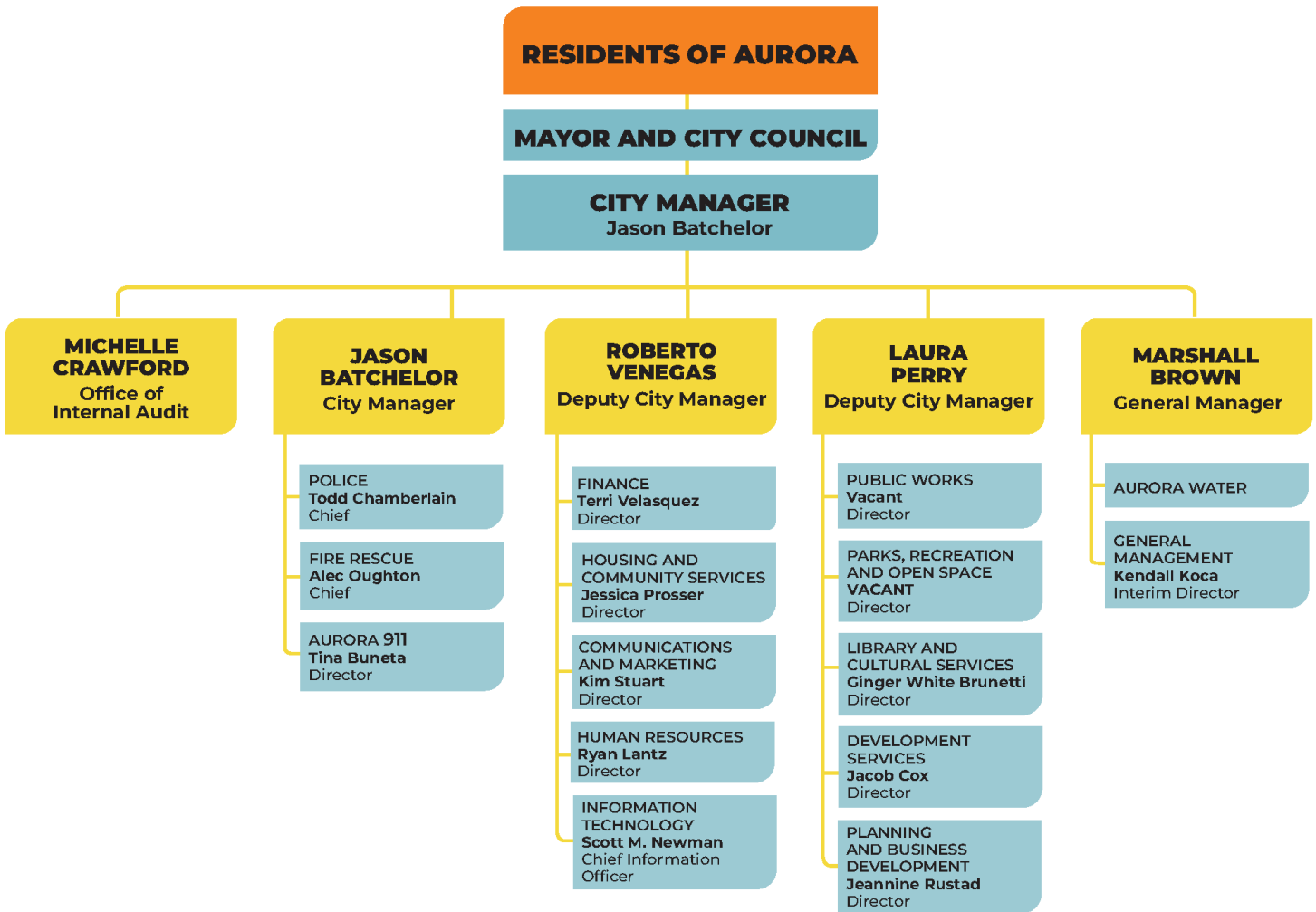
City of Aurora

SUMMARY

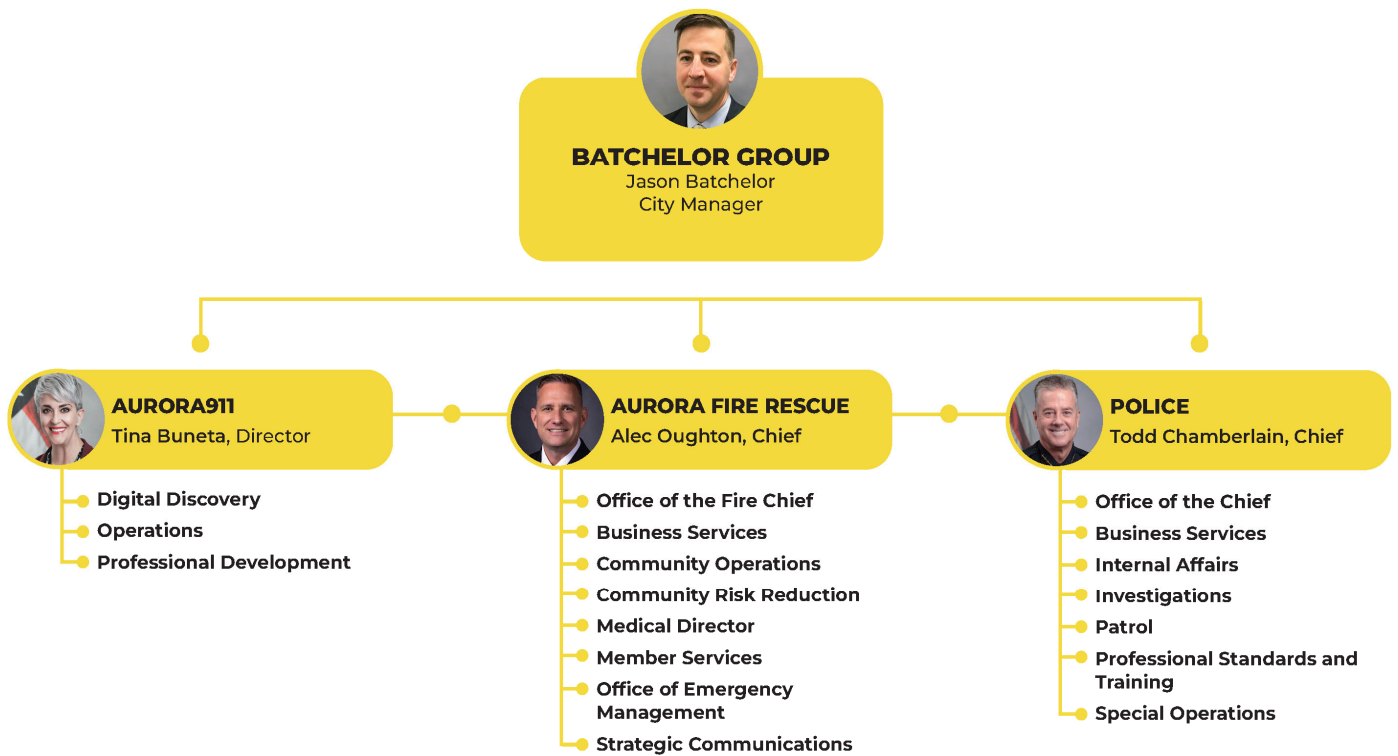
The City Council institutes policies that ensure city operations meet the needs of Aurora citizens. To carry out this mission, the city is structured into five organizational units. Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions,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



City Manager



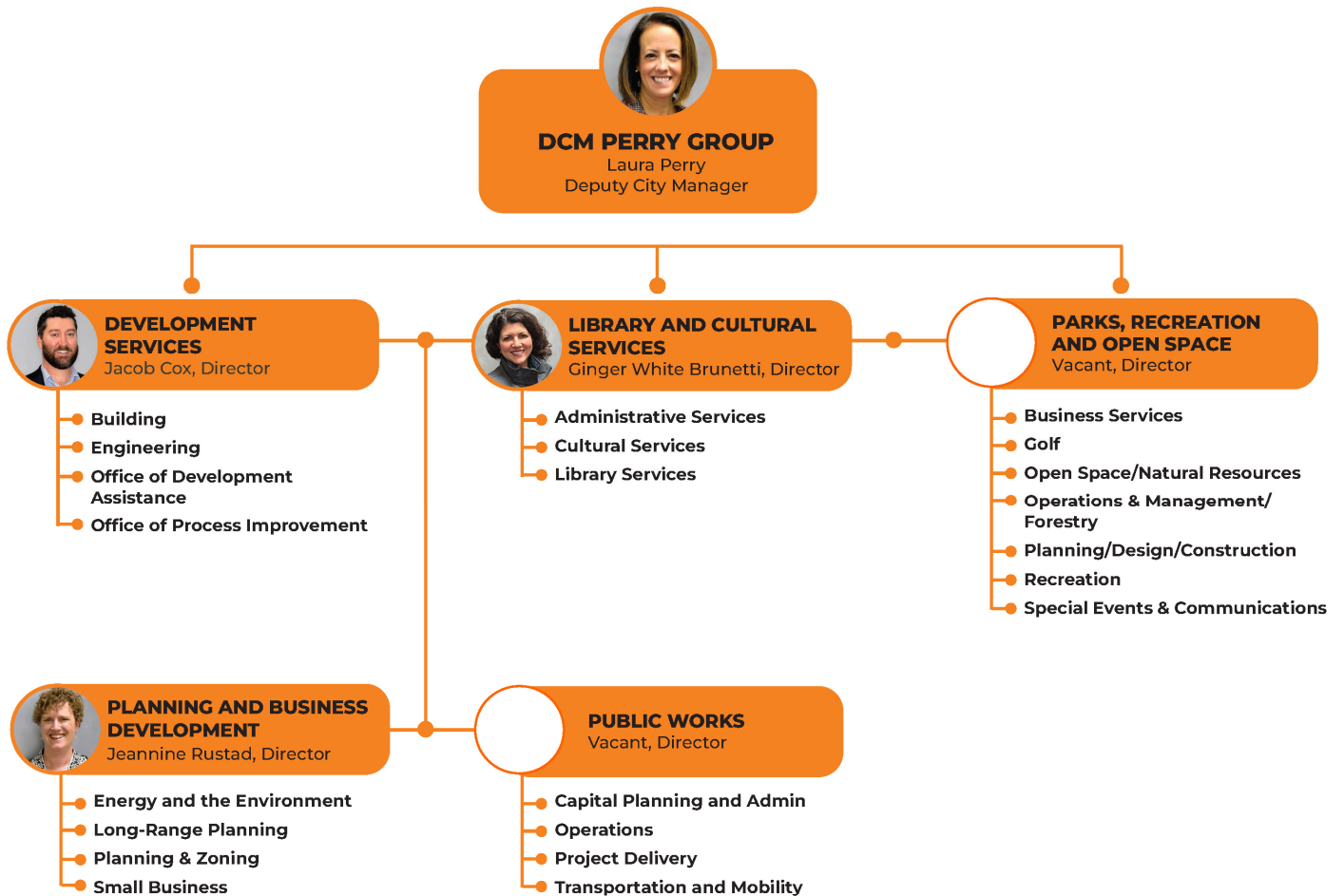
City Manager Batchelor



Deputy City Manager Venegas



Deputy City Manager Perry



General Manager Brown





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

GENERAL FUND REVENUES



2025 General Fund Revenue Overview

The City of Aurora General Fund revenue estimates for the 2025 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 2029 for sales, automobile use, building use, other use, and property taxes which together constitute 82.4 percent of the total General Fund revenues. OBFP forecasts the remaining sources of revenue. OBFP projects revenues for the budget using a combination of historical trends, current knowledge, and an assessment of expected trends and events that will affect future revenues. To ensure that all known and anticipated factors are considered, the underlying assumptions are assessed by both internal and external specialists during the budget process.

The essential inputs for the BRD forecasting model are historical data on key economic indicators at the national, state, and local levels. These data are sourced from U.S. government agencies, Moody's Analytics, Colorado government agencies, and City of Aurora departments. In many ways, the City of Aurora's economy functions like the economy of the Denver Metro region, the state of Colorado, and the nation—the city is not decoupled from macroeconomic expansions and recessions. However, the factors driving the pace of growth locally can differ from the regional and national economy which led to a deeper examination of the local economy and demographics. This is evidenced by the positive 5.3 percent increase in City of Aurora sales tax revenues in 2020, a period in which many municipalities experienced sharp declines in economic activity and revenues. It is believed that the pandemic resulted in more Aurora residents staying and shopping in the city, which benefited sales tax collections.

Some key differences between Aurora and other taxing districts include:

- Different tax bases reflecting differences in exempted expenditure categories
- Differences in the age composition of the 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 optimistic, baseline, and pessimistic scenarios. The Moody's baseline scenario was used to develop the baseline revenue scenario. Under this scenario, the Federal Reserve is done increasing interest rates and inflation falls to near the target rate of 2.0 percent. Further, oil prices are expected to remain relatively stable and the economy is projected to remain at full employment. In this scenario, U.S. real gross

domestic product (GDP) is projected to grow by 2.5 percent in 2024 and 1.5 percent in 2025. 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 be especially slow in 2025, but the economy will not enter a recession. Under the baseline economic scenario, total revenues from the five BRD-estimated revenue sources are still expected to increase by 2.5 percent in 2024 and by 5.3 percent in 2025. Due to the strong labor market and general economic momentum in early 2024, none of the three BRD scenarios projected revenues to decline in 2024. However, under the pessimistic scenario, over the course of 2024, war and global tensions will rise, bank failures will increase, and consumer confidence will weaken. In this scenario, the country will experience increasing unemployment and a decline in real GDP starting in the second quarter of 2024. Given the assumptions in the pessimistic scenario, revenues from the five General Fund sources would increase by a paltry 0.3 percent in 2024 and then would decline by 4.2 percent in 2025. These different forecasts provide sensitivity analysis around relatively favorable and unfavorable economic conditions.

Looking at the broad economic trends which will impact revenue collections over the coming months, the economy continues to rebound from the COVID-induced recession in 2020. From a consumer demand perspective, it only took a few months for demand to pick up after the initial shock of the pandemic. From a GDP perspective, the economy was growing again in the second half of 2020. However, in part due to supply chain issues and shortages in labor and some raw materials, the supply of goods and services couldn't keep up with this unexpected consumer demand in certain sectors, which generated an increase in inflation. In June 2021, inflation broke the 5.0 percent threshold and peaked at 9.1 percent one year later. To combat these price increases, the Federal Reserve has raised interest rates eleven times since the start of 2022 for a total interest rate increase of 5.25 percent. The last increase was implemented in July 2023 and the Federal Reserve has held interest rates steady since this point in time. By increasing interest rates, the Federal Reserve hopes to constrain consumer spending by making borrowing more expensive. Given that high interest rates constrain economic growth, the baseline expectation is for a slow-growth economy in 2024 and 2025. City management decided to use an adjusted version of the BRD baseline forecast. Adjustments were made to reflect the most current revenue data related to sales tax and auto use tax. The adjustments also reflect the Aurora-specific revenue limitations related to property tax.

The first Aurora-specific modification is increasing the sales tax projection over the BRD baseline forecast in 2024 to reflect the strong 4.1 percent year-to-date (YTD) growth in sales tax collections seen through June 2024. The BRD forecasts were only made with the insight of data through the end of February 2024. As a result, the baseline forecast was not made with the full knowledge of how strong sales tax revenue growth was in the first half of 2024. Similarly, the BRD baseline forecast was made without the knowledge that Aurora's Taxation Division had undertaken two efforts which may increase current-year tax revenues. First, the city is continuing efforts to get online retailers and other companies doing business in Aurora to be in full compliance with Aurora's sales tax ordinances. Through voluntary disclosure agreements, education, and other efforts, the Taxation Division has had some recent success in getting online retailers to better comply with Aurora's sales tax laws. Second, the Taxation Division did an analysis and found that some annual sales tax filers were only remitting sales tax to the city once per year (each January), despite generating enough sales tax to require monthly remittance. Efforts to get these companies to better comply with sales tax regulations and remit sales tax monthly should generate additional

revenue in 2024. Given these modifications, the adjusted baseline projects sales tax revenue in 2024 will be \$294.8 million, which represents growth of 4.5 percent over collections in 2023. In contrast, the BRD baseline assumes collections of \$290.9 million in 2024, which is only 3.1 percent higher than collections in 2023. From this higher base of sales tax revenue in 2024, the adjusted baseline projection remains roughly \$4.0 million higher than the baseline forecast for 2025 and continues to grow at a slightly higher level into the out-years. 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 allowed to keep under TABOR. Finally, a third modification was made to reduce projected auto use tax collections by \$1.4 million in 2024 and to carry a similar reduction into future years. As with sales tax, this reduction was based on year-to-date data through June 2024, which showed auto use tax collections lagging the BRD baseline projection.

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 2024 Original Budget as a final point of comparison. For 2024 through 2029, the adjusted baseline forecast has been chosen as the basis for the 2025 budget. The table also shows increased revenue in each year, calculated as the difference between the adjusted baseline revenue forecast and the 2024 Adopted Budget.

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

Dollar Values in Millions

| Percent Change from Prior Year | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|--------------|--------------|--------------|---------------|---------------|---------------|---------------|
| 2024 Adopted Budget | 16.9% | 0.4% | 5.3% | 4.5% | 3.7% | 3.4% | 3.4% |
| Baseline | 16.9% | 4.3% | 5.0% | 5.6% | 3.5% | 4.5% | 3.2% |
| Adjusted Baseline | 16.9% | 2.5% | 5.3% | 5.3% | 4.5% | 3.9% | 3.8% |
| Pessimistic | 16.9% | 0.3% | (4.2%) | 5.9% | 8.1% | 8.7% | 5.5% |
| Optimistic | 16.9% | 5.4% | 7.1% | 6.1% | 3.8% | 5.0% | 3.6% |
| New Revenue Compared to 2024 Budget | \$0.0 | \$8.6 | \$8.8 | \$12.5 | \$16.6 | \$19.7 | \$22.1 |

Note: 2023 growth rates represent actual growth in revenues between 2023 and 2022.

In 2023, Aurora collected about \$8.7 million more in revenue from the top five sources than was projected in the 2024 budget. Given higher-than-anticipated 2023 base revenues, revenues from these five sources would only have to grow by 0.4 percent in the current year to meet the original 2024 budget plan.

As of June 2024, year-to-date (YTD) sales tax revenue is up 4.1 percent against the first six months of 2023. Employment growth, growth in personal income, and a solid economy experiencing growth in gross domestic product (GDP) are contributing to growth in consumer demand and, more specifically, growing sales tax collections. On top of growth in sales tax, the city is projected to experience a significant increase in property tax collections in 2024. Given expected growth in these two General Fund sources, it seems unlikely that 2024 collections for the five sources shown in Table 1 will end the year with growth of only 0.4 or 0.3 percent (as projected in the 2024 Budget and the pessimistic scenario respectively). Consistent with the idea that economic growth is

slowing but that the city is not headed for a recession, 2024 revenue is projected to grow between 2.5 percent (adjusted baseline) and 4.3 percent (baseline) by year-end.

The main difference between the growth rates in the baseline and adjusted baseline scenario relates to assumptions about property tax revenues. In the baseline projection, collections of property tax are expected to grow by 26.7 percent in 2024. This growth is driven by the significant growth in property valuations resulting from property reassessments performed by county assessors in late 2023. In contrast, the adjusted baseline forecast assumes growth of only 7.4 percent in property tax collections in 2024. This major difference in assumptions relates to the Taxpayer's Bill of Rights (TABOR), which limits Aurora's ability to collect and retain property tax revenues. While the baseline forecast does not consider TABOR limitations, the adjusted baseline forecast uses a property tax revenue number which represents an estimation of property tax revenue that Aurora will be allowed to retain under TABOR in each year from 2024 through 2029. In this regard, the adjusted baseline forecast for property tax revenue is \$9.8 million below the baseline projection.

Revenue growth accelerates slightly in 2025 under the baseline, adjusted baseline, and optimistic scenarios. In contrast, under the pessimistic scenario, the country experiences a mild recession and revenues decline by 4.2 percent in 2025. Under the baseline economic scenario, the Federal Reserve will start to decrease interest rates in 2024. The combination of lower interest rates and a projected strong labor market in 2025, including personal income growth in Colorado of 4.9 percent, result in the projection that retail trade will grow by 4.2 percent in 2025. As a result, in both the baseline and adjusted baseline scenarios, sales tax collections in 2025 are projected to grow by 4.5 percent. Further, both the baseline and adjusted baseline forecasts see significant growth in auto use tax collections, with both scenarios projecting auto use tax to grow by double-digit percentages in 2025. Under the baseline scenario, vehicle sales in Colorado will increase by 7.9 percent in 2025. This increase is slightly higher than the 7.1 percent annual average growth in car sales experienced from 2012 to 2019 (the years just before the pandemic). It is worth pointing out that year-to-date auto use tax collections through the end of June 2024 have been relatively disappointing, declining by 7.2 percent compared to 2023. Given this, the adjusted baseline forecast reduces the baseline forecast for auto use tax collections by \$1.4 million in both 2024 and 2025 (with the out-years also reduced by similar amounts).

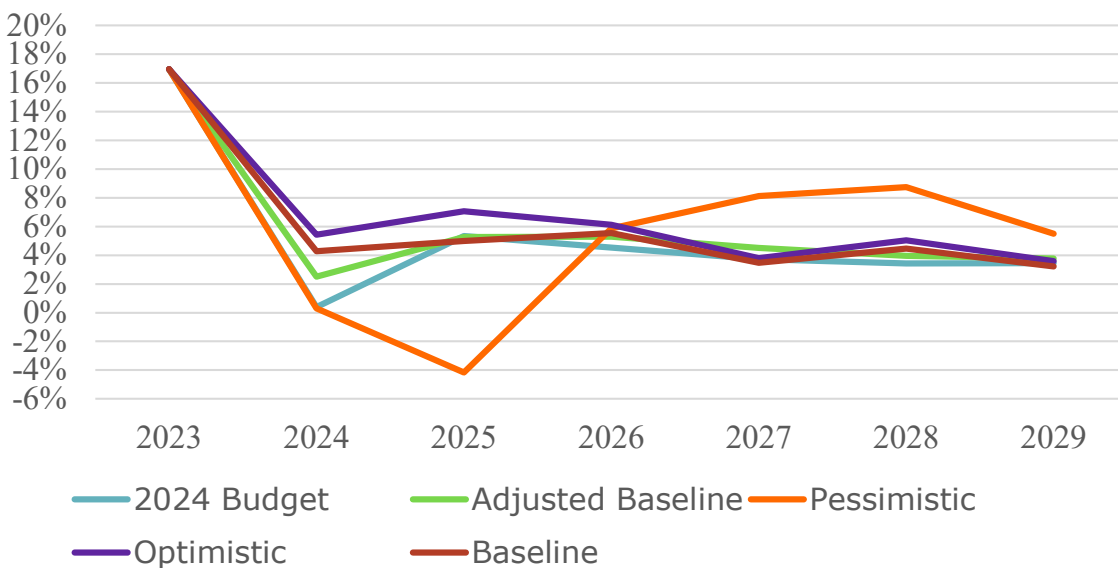
The difference between the adjusted baseline scenario used in the 2025 budget and the assumptions contained in the 2024 budget is shown in the "New Revenue Compared to 2024 Adopted Budget" line at the bottom of Table 1. Essentially this last line shows that the revenue projections contained in the 2024 budget did not fully foresee the strength of consumer demand in 2023 and 2024, which is driving sales and use tax to be higher than projected in the 2024 Adopted Budget. Given higher-than-expected base 2023 revenues, it is not surprising that expectations for these revenue streams would need to be reset accordingly.

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

- All scenarios project an economic slowdown. Under all scenarios, growth of the five major revenue streams in 2024 will be less than half of the strong 16.9 percent growth experienced in 2023.

- A second observation relates to both the similarities and differences between the baseline and adjusted baseline scenarios. As previously noted, there are some significantly different assumptions in the two forecasts related to property tax collections, which drives the distinctly different 2024 growth rates between these two scenarios. But after 2024, the two forecasts are relatively similar in terms of growth.
- Third, the potential gain in 2025 revenue growth in the optimistic scenario is much smaller than the potential loss in the pessimistic scenario. In numerical terms, revenue growth in the optimistic scenario would be 2.1 percent better than the baseline forecast. But in the pessimistic scenario, revenue growth would be 9.2 percent lower. The difference reflects that the economy in the United States is currently operating near full capacity, which limits the potential upside. In contrast, there is potential for sustained high inflation to negatively impact the economy and/or a recession to occur.
- Finally, apart from the pessimistic scenario, the other four scenarios have similar levels of growth in every year from 2026 through 2029, ranging from 3.2 percent to 6.1 percent annual revenue growth. 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 that results in particularly strong growth in 2027 and 2028.

Figure 1: Percent Change to Prior Year



Current Economic Conditions

The strong economic recovery from the COVID-induced recession in 2020 has been characterized by growth in employment, income, and consumer demand. These economic conditions, along with various supply side issues, caused inflation to rise starting in 2021. In June 2022, the U.S. recorded the highest inflation in nearly four decades: the Consumer Price Index (CPI) used to measure increases in the price of consumer goods increased by 9.1 percent that month. To reduce consumer spending and combat inflation, the Federal Reserve had implemented a significant increase in

interest rates. The efforts appeared to be working and inflation dropped to 3.0 percent in June 2023. Unfortunately, additional progress towards the Federal Reserve's goal of 2.0 percent inflation has stalled over the last twelve months. That stated, the rate of inflation has fallen over the last several months and again measured 3.0 percent in June 2024. The Federal Reserve has kept interest rates steady at 5.25 percent since July 2023 and there is now optimism that a rate reduction will occur in late 2024. Under the baseline scenario, inflation in the United States will average 2.8 percent in 2024 before falling to 2.3 percent in 2025. In this economic scenario, the economy remains at full employment and real gross domestic product (GDP) is expected to increase by 2.5 percent in 2024 and 1.5 percent in 2025. From 2026 through 2029, annual GDP growth will average 2.2 percent.

In any given year, sales tax revenue is the primary driver behind the city's revenue performance as this single source represents about 57 percent of total General Fund revenues. Under the adjusted baseline scenario, the City of Aurora anticipates an increase of 4.5 percent sales tax revenue in 2024 and 2025. This forecast reflects slowing economic growth. For example, a combination of strong consumer demand and inflation caused retail trade to grow by 18.2 percent in 2021 and 9.7 percent in 2022. In contrast, retail growth is projected to be more modest in 2024 and 2025, with 2.5 and 3.3 percent growth respectively. After 2025, growth in retail trade will remain in the range of 3.2 percent to 3.4 percent through the year 2029.

There may be more downside risk than potential upside to the baseline forecast. If inflation remains higher than projected, interest rates may be kept higher for longer. High interest rates increase the cost of borrowing, thereby reducing consumer demand. The baseline scenario also assumes that energy prices remain relatively stable. If energy prices were to increase, it could raise manufacturing and supply costs, and potentially the inflation rate as well. Further, high energy prices can force consumers to spend less on non-energy purchases (to offset the higher energy costs). Another Colorado specific risk is the impact of rapidly rising housing costs, including the cost of property tax. Just like with energy, higher housing costs may result in consumers spending less in other areas. In both cases, increased consumer spending on housing and/or energy could reduce the collection of sales and use tax.

The following discussion provides an overview of General Fund revenue, including an updated 2024 projection and the revenue estimate for the 2025 budget. The 2025 revenue estimate is based on the adjusted baseline scenario. See Revenue Attachment A for June year-to-date actuals and the 2024 full-year projected gains and shortfalls by revenue source. A complete list of General Fund actuals and projected revenue from 2021 through 2029 can be found in Revenue Attachment B.

2024 Full-Year Projection Update

Due to concerns about inflation, a frequent discussion has been about the likelihood of achieving a "soft landing" (a term to describe achieving lower inflation without the higher interest rates employed by the Federal Reserve triggering a recession). High interest rates may be having some impact, as gross domestic product (GDP) grew by only 1.4 percent in the first quarter of 2024 (the lowest quarterly rate since 2022). That said, the labor market remains strong, with the YTD unemployment rate in the United States at 3.9 percent as of June 2024. Further, consumer demand continues to grow, even if the rate of growth in 2024 appears to be lower than in recent years. As of June, U.S. retail trade had grown by 2.8 percent YTD. In this economic environment, YTD sales tax revenue in Aurora has grown by \$5.7 million (4.1 percent), accounting for 30.8 percent of the growth in total General Fund sources.

By far the largest reason that 2024 General Fund sources have grown compared to 2023 relates to property tax collections. YTD property tax collections through June are \$14.4 million (36.6 percent) higher than in 2023. Property assessments in Colorado happen every other year, with the most recent re-assessment occurring in late 2023. This re-assessment created the basis for the property taxes that will be paid in 2024. Even with the Colorado General Assembly passing statewide legislation to blunt some of the impacts related to how much home values have increased over recent years, the total assessed valuation of property in Aurora still increased by 31.1 percent in the newest property assessments. Current year property tax collections are also impacted by the exact mill levy charged by Aurora each year. There is minor variation in the mill levy each year as the city implements reductions to give back revenues collected in excess of the TABOR limit from the previous year. Because Aurora was only over its TABOR limit in 2023 by a very small amount, the mill levy reduction in 2024 is small (compared to the mill levy reduction in 2023). Given higher property valuations and a slightly higher mill levy, it is estimated that Aurora will collect roughly \$67.3 million in new property tax revenue by the end of 2024. In contrast, the city's TABOR revenue limitation for property tax revenue in 2024 is \$54.8 million. The 2024 projection for property tax revenues uses the smaller number, the \$54.8 million TABOR limit.

YTD capital-related use tax revenues are \$5.4 million (24.1 percent) below 2023 and have somewhat offset the growth seen in sales tax and property tax collections. This reduction is not surprising, as capital-related use tax collections were a record \$44.4 million in 2023. For comparison purposes, the next highest year of capital-related use tax collections was 2021, when \$35.6 million was collected. Given how strongly this revenue source performed in 2023, it was never expected that this revenue stream would perform at similar levels in 2024. In fact, due to the volatility of this revenue stream and the extraordinary level of collections received in 2023, the 2024 Original Budget assumed that capital-related use tax collections would decline by 16.1 percent in 2024. In this regard, collections are \$709,700 (4.3 percent) above the 2024 budget despite the large decrease compared to 2023 YTD collections.

One of the first steps in the budget process is to prepare an updated projection for current year revenues. This new projection updates the revenues that were included in the 2024 Original Budget. Over the first six months of 2024, most of the city's General Fund revenue sources have outperformed the original expectation. Total General Fund sources are \$7.5 million (2.8 percent) over the 2024 Original Budget through the end of June. About half of this positive variance is driven by strong YTD sales tax collections and audit recoveries. Audit recoveries are \$2.5 million (95.8 percent) over budget and sales tax collections are \$1.3 million (0.9 percent) over budget. Other noteworthy sources of positive variance include: (1) Highway Users Tax Fund distributions from the state, which are \$783,000 (15.4 percent) over budget as a result of efforts by the Colorado General Assembly to raise additional funds for maintenance of Colorado's transportation infrastructure through S.B. 21-260; (2) capital-related use tax collections, which are \$709,700 (4.3 percent) over budget, and; (3) interest income, which has grown significantly in this high-interest-rate environment and is \$693,900 (39.7 percent) over budget.

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

General Fund Revenue Overview

priorities. After accounting for the capital transfer, General Fund operating revenues are \$6.6 million (2.7 percent) above the 2024 budget on a year-to-date basis.

Table 2 shows the year-to-date 2024 actuals and how they compare to 2023 actuals and the 2024 budget through June.

**Table 2. Year-to-Date Variance to 2023 and Original Budget
Through June 2024**

| Revenue Source | Year-to-Date 2024 Actuals | Higher/(Lower) than YTD 2023 | % Change to 2023 | Higher/(Lower) than YTD Budget | % Change to Budget |
|---------------------------------------|------------------------------|---------------------------------|---------------------|-----------------------------------|-----------------------|
| General Sales Tax | \$ 145,817,567 | \$ 5,745,420 | 4.1% | \$ 1,324,128 | 0.9% |
| Property Tax | 53,606,117 | 14,369,514 | 36.6% | 0 | 0.0% |
| Capital Related Use Tax | 17,127,966 | (5,431,998) | (24.1%) | 709,746 | 4.3% |
| Automobile Use Tax | 15,013,035 | (1,172,849) | (7.2%) | (186,099) | (1.2%) |
| Franchise Fees | 6,581,882 | (976,451) | (12.9%) | (337,061) | (4.9%) |
| Highway Users Tax | 5,868,048 | 1,204,738 | 25.8% | 783,006 | 15.4% |
| Audit Revenue | 5,018,034 | 1,197,714 | 31.4% | 2,455,008 | 95.8% |
| Miscellaneous Income | 2,461,261 | 476,174 | 24.0% | 591,276 | 31.6% |
| Interest Income | 2,441,680 | 791,124 | 47.9% | 693,936 | 39.7% |
| All Other Sources | 24,491,839 | 2,459,296 | 13.3% | 1,492,728 | 7.8% |
| Total General Fund Sources | \$ 278,427,431 | \$ 18,662,683 | 7.2% | \$ 7,526,670 | 2.8% |
| Capital Transfer Out | 25,984,269 | (4,143,464) | (13.8%) | 900,444 | 3.6% |
| General Fund Operating Revenue | \$ 252,443,162 | \$ 22,806,147 | 9.9% | \$ 6,626,226 | 2.7% |

Based on recent revenue collections, current economic conditions, and future expectations, the revised full-year projection for 2024 is \$5.5 million (1.1 percent) higher than actual General Fund sources in 2023, which equates to a \$11.4 million (2.2 percent) increase compared to the 2024 Original Budget. Table 3 shows how the updated 2024 projections compare to 2023 revenue collections and the figures included in the 2024 Original Budget.

**Table 3. 2024 Full-Year Projection Variance to
2023 and 2024 Original Budget**

| Revenue Source | Full-Year Projection | Higher/(Lower) than 2023 | % Change to 2023 | Higher/(Lower) than Budget | % Change to Budget |
|---------------------------------------|-----------------------|--------------------------|------------------|----------------------------|--------------------|
| General Sales Tax | \$ 294,786,461 | \$ 12,659,376 | 4.5% | \$ 1,324,128 | 0.5% |
| Property Tax | 54,752,408 | 3,790,544 | 7.4% | 537,988 | 1.0% |
| Capital Related Use Tax | 38,456,212 | (5,988,113) | (13.5%) | 6,125,271 | 18.9% |
| Automobile Use Tax | 32,148,766 | (189,297) | (0.6%) | 642,099 | 2.0% |
| Franchise Fees | 16,301,689 | (1,435,069) | (8.1%) | (1,005,290) | (5.8%) |
| Highway Users Tax | 13,619,845 | 1,222,433 | 9.9% | 584,194 | 4.5% |
| Lodgers Tax | 9,400,830 | 261,005 | 2.9% | 126,942 | 1.4% |
| Audit Revenue | 6,724,049 | (4,503,427) | (40.1%) | 1,598,002 | 31.2% |
| External Charges | 7,154,183 | (1,255,179) | (14.9%) | (108,493) | (1.5%) |
| All Other Sources | 45,010,593 | 986,861 | 2.2% | 1,564,057 | 3.6% |
| Total General Fund Sources | \$ 518,355,036 | \$ 5,549,135 | 1.1% | \$ 11,388,898 | 2.2% |
| Capital Transfer Out | 58,842,611 | (15,606,021) | (21.0%) | 7,473,794 | 14.5% |
| General Fund Operating Revenue | \$ 459,512,425 | \$ 21,155,156 | 4.8% | \$ 3,915,104 | 0.9% |

2025 Revenue Estimate

General Fund sources are estimated to grow at a rate of 3.5 percent, or \$18.1 million in 2025 compared to the 2024 projection. Collections from sales tax are projected to be the dominant driver of this growth, with a forecasted \$13.2 million increase over projected 2024 collections. Also contributing to 2025 growth over the 2024 projection will be forecasted increases in collections from auto use tax (\$3.9 million), property tax (\$2.9 million), capital-related use tax (\$2.1 million), and franchise fees and taxes (\$1.8 million). A \$6.3 million decline in revenue from the occupational privilege tax repeal is also included in the 2025 revenue estimate and reflects the phasing out of this tax at the end of 2024. Table 4 depicts projected revenues for several important revenue sources in both 2024 and 2025, including the major changes in sales tax, occupational privilege tax, and capital-related use tax.

Table 4. Sources of Funds

| Sources of Funds | 2023 Actual | 2024 Projection | 2025 Adopted | 2023-2024 Change | 2024-2025 Change |
|---|-----------------------|-----------------------|-----------------------|------------------|------------------|
| General Sales Tax | \$ 282,127,085 | \$ 294,786,461 | \$ 307,972,214 | 4.5% | 4.5% |
| Property Tax | 50,961,864 | 54,752,408 | 57,658,744 | 7.4% | 5.3% |
| Capital-Related Use Tax | 44,444,325 | 38,456,212 | 40,604,398 | (13.5%) | 5.6% |
| Auto Use Tax | 32,338,063 | 32,148,766 | 36,009,664 | (0.6%) | 12.0% |
| Franchise Fees & Taxes | 17,736,757 | 16,301,689 | 18,083,052 | (8.1%) | 10.9% |
| Audit Revenue | 11,227,476 | 6,724,049 | 6,955,356 | (40.1%) | 3.4% |
| Occupational Privilege Tax | 6,200,395 | 6,300,842 | - | 1.6% | (100.0%) |
| All Other Revenue | 67,769,935 | 68,884,609 | 69,152,341 | 1.6% | 0.4% |
| General Fund Revenue | \$ 512,805,901 | \$ 518,355,036 | \$ 536,435,769 | 1.1% | 3.5% |
| Transfers In from Other Funds | 687,624 | - | - | (100.0%) | N/A |
| Total General Fund Sources (including transfers in) | \$ 513,493,525 | \$ 518,355,036 | \$ 536,435,769 | 0.9% | 3.5% |
| Transfer Out to Capital Projects Fund | 71,694,831 | 58,842,611 | 60,293,138 | (17.9%) | 2.5% |
| General Fund Operating Revenue (excludes capital transfer) | \$ 441,798,694 | \$ 459,512,425 | \$ 476,142,631 | 4.0% | 3.6% |

Projected revenue growth in 2025, as shown above in Table 4, includes six sources that are forecasted to change by more than \$1.5 million compared to the 2024 projection. Collectively, the changes in these six sources explain the vast majority of the revenue variance between the 2024 projection and the 2025 forecast. Each of those revenue sources will be briefly discussed below.

- Sales Tax.** After growing by 14.9 percent in 2021 and 9.4 percent in 2022, sales tax collections grew at a slower rate of 5.0 percent in 2023. Sales tax collections through June 2024 are 4.1 percent higher than collections in the first six months of 2023. Under the baseline economic scenario, real GDP growth is projected to be 2.5 percent in 2024, the same rate experienced in 2023. Further, GDP growth will drop to 1.5 percent in 2025. In this slow growth economy, 2025 projected sales tax collections will increase by 4.5 percent compared to 2024 projected collections. Sales tax revenue accounts for 57.4 percent of General Fund sources, which corresponds to growth of \$13.2 million, and explains the majority of the \$18.1 million projected growth in all General Fund revenue sources.
- Capital-Related Use Tax.** In 2023, the city collected a record high \$44.4 million in capital-related use taxes (easily breaking the previous record of \$35.6 million in 2021). The BRD forecast noted that this revenue source is highly volatile, and years of exceptionally high growth in collections are often followed by corrections. As an example, the record growth of 2021 was followed by a 4.1 percent decline in capital-related use tax collections in 2022. Given this pattern and the large amount of unique, one-time construction projects in 2023, capital-related use tax collections are projected to decrease by 13.5 percent in 2024 before increasing by 5.6 percent in 2025. The \$40.6 million projection for capital-related use tax in 2025 equates to an increase of \$2.1 million compared to 2024 projected revenues.

- **Auto Use Tax.** In the last two years, auto use tax collections have increased by 8.0 percent in 2022 and 5.7 percent in 2023. Much of the recent growth in this revenue stream was driven by increases in the price of new vehicles. For example, inflation on new vehicles measured in the range of 10 to 13 percent for most of 2022. Affordability and high interest rates continue to negatively impact auto sales in the current year. As of June 2024, YTD collections of auto use tax are down \$1.2 million (7.2 percent) compared to 2023. This prompted an adjustment to the BRD's baseline forecast, which lowered the 2024 projection by \$1.4 million and grows future collections from this lower base. With this modification, the 2024 auto use tax projection declines by 0.6 percent compared to 2023 collections. Including the base adjustment made in 2024, the adjusted baseline forecast has collections of auto use tax growing by \$3.9 million (12.0 percent) in 2025. In making their 2025 baseline projection for auto use tax collections, BRD noted that this revenue source grew by an average of 10.0 percent from 2012 to 2019 (the years immediately preceding the COVID-19 pandemic). Also of interest, the Colorado Automobile Dealers Association (CADA) is projecting that new light vehicle registrations will increase by 3.3 percent in 2024. With the prospect of lower interest rates, new car prices falling slightly, and wage gains, CADA is expecting strong new car sales in the second half of 2024. CADA noted that there remains significant pent-up demand for new cars in the state market, with an estimated 80,000 new vehicle purchases that have been postponed since the onset of the pandemic.
- **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 Denver-Aurora-Lakewood inflation in 2024 will average 3.3 percent, it is projected that the city's TABOR limit in 2024 will grow by 5.3 percent (the sum of inflation plus the change in housing inventory). This growth is equivalent to an additional \$2.9 million that Aurora can collect and retain under TABOR in 2025.
- **Franchise Fees and Taxes.** Franchise fees and taxes are levied on certain business sectors for the right to operate and provide service within Aurora. These fees and taxes are paid in addition to other taxes the corporation is responsible for, including income and sales tax. In Aurora, this revenue source consists of four distinct income streams: telephone tax, cable tv fees, natural gas fees, and electric fees. Any business providing services in these areas is responsible for the associated cost per the agreed upon rate with the City of Aurora. The two energy-related sectors generate the majority of franchise fees and taxes for this General Fund source, with electric fees accounting for 55.7 percent and natural gas related fees for 24.6 percent of the total franchise fees and taxes in 2023. That stated, the revenue generated by these two sectors fluctuates depending on energy prices. For 2024, both sectors are projected to see declining revenue because energy prices in early 2023 were exceptionally high and have since declined. Given relatively lower energy prices in 2024, collections of franchise tax fees and taxes are down \$976,500 (12.9 percent) year-to-date through June 2024. Based on projections made by the U.S. Energy Information Administration, natural gas prices will be significantly higher in 2025 than they are in 2024, driving the projection that 2025 collections of franchise fees and taxes

will increase by \$1.8 million (10.9 percent) compared to the 2024 projection.

- **Occupational Privilege Tax.** Aurora imposes an occupational privilege tax (OPT) on individuals who work within the city limits and have gross earnings of at least \$250 per month. Both workers and employers are subject to an OPT of \$2 per month per employee. For 2024, OPT will generate an estimated \$6.3 million. The occupational privilege tax will be repealed, effective January 1, 2025. This repeal is the result of Ordinance 2022-77, which was passed by the Aurora City Council. Given this repeal, OPT revenues are projected to decline by \$6.3 million (100.0 percent) in 2025.

There is a single amendment in the 2025 budget which will result in increased General Fund revenue. The Aurora Police Department (APD) has an amendment which includes \$177,700 in new fee revenue related to online requests for access to APD files. This increase is part of the 2025 forecast for revenue from External Charges for Services and will be an ongoing source of additional revenue in future years.

Key Fund Sources

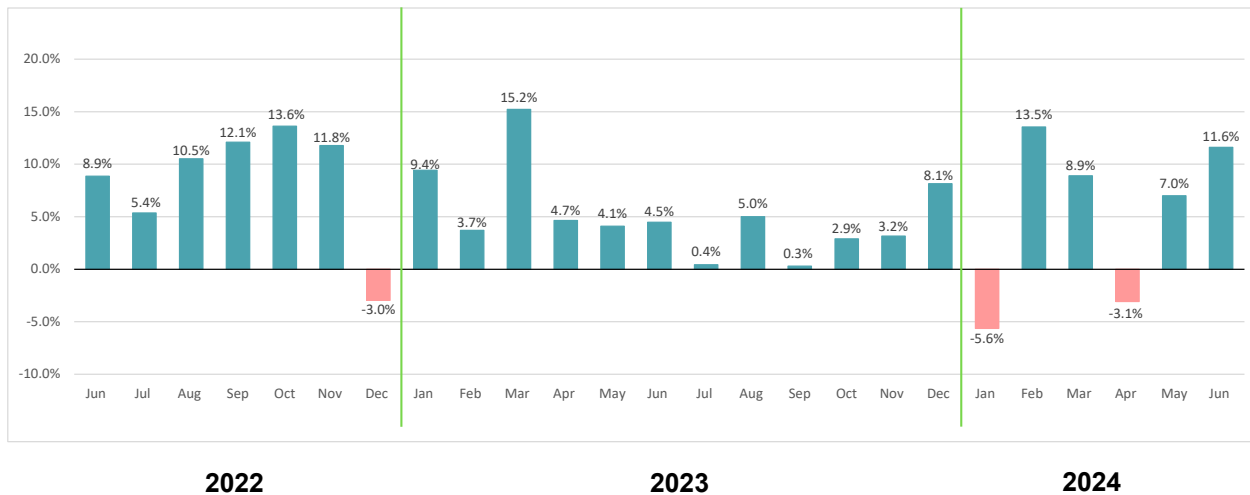
Six key revenue sources comprise 88.5 percent of the General Fund. These include sales tax, property tax, capital-related use tax, auto use tax, franchise fees and taxes, and Highway Users Tax Fund disbursements.

Sales Tax: A general sales tax of 3.75 percent is levied on all retail sales, certain services, and rentals of tangible property. A few items, such as food, fuel, and drugs, are excluded from sales tax. Sales taxes generate 57 percent of total General Fund sources.

In the strong recovery from the recession induced by COVID-19, sales tax collections grew by 14.9 percent in 2021 and 9.4 percent in 2022. In both years, a combination of strong consumer demand and high inflation drove the increase in sales tax collections. Inflation in the United States peaked at 9.1 percent in June 2022. In 2023, inflation was still an important part of the story behind both the general state of the economy and trends in sales tax collections. Inflation in the United States in 2023 was 4.1 percent (lower than the 8.0 percent increase in 2022 and the 4.7 percent increase in 2021). To address inflation, the Federal Reserve raised interest rates eleven times in 2022 and 2023. The Federal Reserve has not raised interest rates since the last increase in July of 2023. High interest rates are intended to dampen consumer demand and reduce inflation. In this economic environment, national retail sales through June 2024 grew by 2.7 percent.

As Figure 2 indicates, growth in sales tax collections in the first half of 2024 has been volatile. On a monthly basis, this represents a change implemented by the city's Taxation Division to move some taxpayers from annual and quarterly taxpayers to become monthly taxpayers, consistent with the city's rules on filing frequency for sales and use taxes. April is the month when quarterly taxpayers remit taxes for the first quarter of the year. With less quarterly taxpayers, sales tax collections in April 2024 declined by 3.1 percent. In February, March, May, and June, sales tax collections reflect strong growth, mainly due to the increase in monthly payers.

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



When monthly volatility is disregarded, collections of sales tax are up 4.1 percent year-to-date through June 2024. According to the federal government, gross domestic product (GDP) grew by an annualized rate of 1.4 percent in the first quarter of 2024 and by an annualized rate of 3.0 percent in the second quarter of 2024. While inflation has dropped significantly since its peak in June 2022, the rate of inflation has wavered between 3.0 and 3.5 percent throughout the first six months of the current year. This lack of additional progress in meeting the Federal Reserve’s target inflation rate of 2.0 percent has resulted in interest rates being maintained higher for longer than originally projected. While higher interest rates run the risk of triggering a recession, there remains optimism that the country will be able to achieve a “soft landing”. In a soft landing, the country will meet the goal of bringing down inflation with a slowdown in economic growth that does not result in a recession.

Under the adjusted baseline revenue scenario, it is projected that real GDP in the United States will increase by 2.5 percent in 2024. The jobs market will remain strong, growing the number of jobs in the United States by 1.4 percent. Inflation will continue to moderate over the course of the year and the Federal Reserve will start to implement interest rate cuts in the middle of the current year (although, as of June 2024, no such cuts have been implemented). Under this scenario, year-end sales tax growth in 2024 will be 4.5 percent.

Moving into 2025, the adjusted baseline scenario predicts that sales tax will again grow by 4.5 percent (the same projected growth rate as in 2024). Under this scenario, real GDP growth will slow to 1.5 percent in 2025. Growth in the number of jobs in the United States will also slow, increasing by only 0.5 percent in 2025. Under these conditions, retail sales are projected to grow by 3.3 percent.

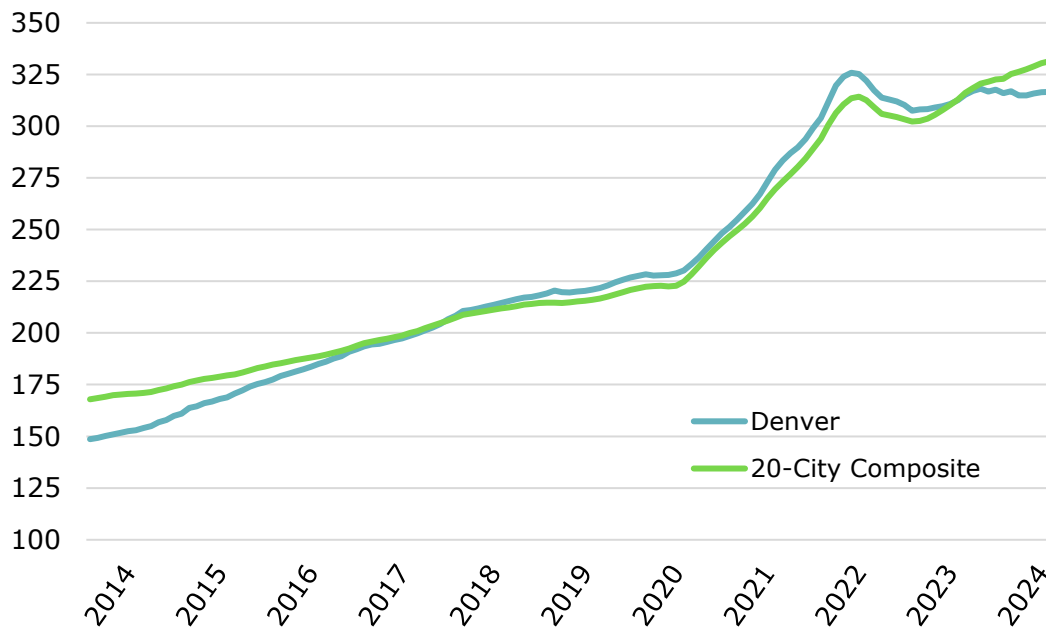
Sales tax collections are expected to grow moderately beyond 2025, with annual growth ranging from 4.0 to 4.7 percent over the final four years of the forecast period. This reflects continued slow GDP growth in the United States throughout the forecast period, a steadily expanding job market that adds a small number of new jobs each year, and regular growth in personal income. Together, these factors lead to projected annual growth in retail sales of 3.2 to 3.4 percent from 2026 through 2029.

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, which are re-valued by the county assessor every odd-numbered year. For example, the most recent reassessment occurred in 2023 and impacted property tax revenues received in 2024. Given the biennial 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. In the 2024 property tax year (after the 2023 reassessment), the assessed value of property in Aurora increased to \$8.5 billion (an increase of 31.1 percent).

Figure 3. Case-Shiller Home Price Index

Source: S&P Indices



The 2023 property reassessment included both changes in property valuation and inventory. The data used to establish real property values for the 2023 reassessment came 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 39.8 percent from the middle of 2020 into the middle of 2022. This sharp increase significantly exceeded the two-year growth used in any of the last five reassessment cycles. Housing prices peaked in May 2022 and fell for eight straight months before rising again in

February 2023. However, home prices have been relatively stagnant from late 2023 through the first half of 2024. As of July 1, 2024, home prices remained below the peak level reached in the middle of 2022. Interestingly, Case-Shiller data shows that home prices declined by 1.7 percent between July 1, 2022 and June 30, 2024. This is the time period that will be used for the next reassessment cycle in 2025, suggesting that property valuations may decline slightly in the next reassessment cycle. As can be seen in Figure 3, housing prices in other major metropolitan areas have, on average, grown over the last two years while local property values have remained relatively flat since the middle of 2023.

Due to strong growth in property tax valuations over recent years, the city has exceeded the revenue limitation contained in the Taxpayer's Bill of Rights (TABOR) each year starting in 2020. The city's TABOR revenue limit grows each year by inflation plus the percentage change in housing inventory in the city. In order to have property tax revenues remain in compliance with TABOR, the city enacted temporary property tax reductions in each of the last four years. Most recently, the City of Aurora lowered the mill levy from its historical rate of 8.605 mills down to a one-time rate of 8.407 mills for 2024, a 2.3 percent reduction. With the high rate of inflation experienced in recent years, the city's TABOR limit grew by 10.4 percent in 2023 and 7.4 percent in 2024. Although inflation is now moderating, Aurora's TABOR limit is still projected to grow by \$2.9 million (5.3 percent) in 2025. This will result in Aurora's TABOR limit increasing in 2025 to \$57.7 million. Given the rapid growth in property valuations already discussed, BRD projected that Aurora would collect \$66.8 million in property tax revenue in 2025 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 2025 budget uses the smaller TABOR limit numbers as its revenue assumption (and does the same in 2026 through 2029). 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, the Colorado General Assembly recently passed H.B. 24B-1001 during a special legislative session called by the governor to provide property tax relief for both residential and non-residential property owners. This legislation should result in a decline in property valuations, and hence a reduction in property tax revenues received by Aurora compared to the projections made by BRD for 2025 and beyond (this bill will not affect 2024 property tax revenues). However, even with the property tax relief provided by this legislation, it is believed that property tax revenues will still exceed the TABOR limit in every year of the forecast period. As such, Aurora's budget will not be impacted by the passage of H.B. 24B-1001 and 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 7 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. In 2023, capital-related use tax collections were \$44.4 million, again setting a record high for this revenue source. Capital-related use taxes are highly volatile, and years of exceptionally high growth in collections are often followed by corrections. Given this, the 2024 Original Budget assumed that capital-related use tax collections would fall to \$32.3 million in the current year. However, based on strong collections in the first six months of the year and an anticipated rebound in construction activity, the baseline forecast now estimates that capital-related use tax collections will reach \$38.5 million in 2024.

Two key drivers of building materials use tax revenues are Colorado housing permit values and Colorado nonresidential construction. In part due to currently high interest rates, the value of housing permits in Colorado declined by 11.4 percent in 2022 and 14.5 percent in 2023. However, housing permit values are projected to increase by 19.6 percent in 2024 and grow more modestly from 2025 to 2028. Similarly, non-residential construction is projected to increase by 12.3 percent in 2024, followed by annual growth of 2.9 to 4.4 percent through the remaining five years of the forecast period. Colorado state employment is the primary predictor for other use tax revenues and serves as an indicator for general economic activity in the state and the city. Colorado employment is projected to grow at 1.6 percent in 2024 and 1.1 to 1.2 percent in each of the remaining years of the forecast period. Given these general economic assumptions, capital-related use tax collections are projected to grow to \$40.6 million in 2025, \$43.1 million in 2026, and \$45.3 million in 2027.

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 7 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 collected in 2019. From the 2021 record level, auto use tax collections grew by 8.0 percent in 2022 and 5.7 percent in 2023. Growth in the price of new vehicles has been a significant source behind the strong recent growth in auto use tax collections, with new car prices increasing by 5.9 percent in 2021, 10.4 percent in 2022, and 3.7 percent in 2023. The BRD baseline scenario projects that auto use tax collections will increase by 3.7 percent in 2024, based on the assumption that both car prices and sales volume will remain relatively stable in the near term. The forecast also assumes that auto use tax collections will remain strong throughout the forecast period.

As the proposed budget was being prepared, there was concern about the BRD's strong growth assumptions for auto use tax. With the benefit of additional months of data, budget staff noted that year-to-date collections as of June 2024 were down \$1.2 million (7.2 percent) compared to the first six months of 2023. Given this, staff chose to reduce the BRD's baseline auto use tax forecast for 2024 by \$1.4 million. Based on this adjustment, it is assumed that auto use tax collections in the current year will be \$32.1 million, representing a reduction of 0.6 percent compared to 2023 collections. A steeper decrease, more in line with YTD collections, was not projected for the full year given expectations that car sales in the second half of the year would pick up. Additionally, given the likelihood that the Federal Reserve will lower interest rates later this year, vehicle affordability may increase as financing costs associated with buying a new vehicle decline. To this point, in May 2024 the Colorado Automobile Dealers Association (CADA) projected that new car sales in Colorado would grow by 3.3 percent compared to 2023, based on improving vehicle affordability and pent-up demand for new vehicles. The adjusted baseline forecast for auto use tax collections in 2025 and beyond uses the growth rates projected by BRD, but applies those growth

rates to the lower 2024 base revenues as described in this paragraph.

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, except for cable TV fees, which are collected quarterly. Companies pass on the cost of franchise fees and taxes to customers in the form of a municipal charge. This revenue stream generally follows the ups and downs of local energy prices. Revenues are strongly seasonal and lag three months relative to energy use. Collections from the two different types of energy utilities exhibit nearly opposite within-year trends, with electricity use peaking in the summer and natural gas use reaching a high point during the coldest months of the year.

Franchise fees and taxes make up 3 percent of total General Fund sources. Overall collections of franchise fees and taxes YTD through April 2024 were \$3.9 million. These collections were \$829,600 (17.5 percent) below collections in the first four months of 2023. Further, collections related to natural gas, electricity, telephone, and cable franchises were all showing year-over-year declines, with the 31.2 percent decline in natural gas being the largest. For revenue from cable television and telephone services, the projection for 2024 and 2025 is based on long-term historical patterns which have seen usage of these services declining. Hence, revenues from these sources are projected to continue declining over the coming years.

Electric and natural gas generally account for over 75.0 percent of franchise fees and taxes. In 2023, the two energy sources accounted for 80.3 percent of all franchise fees and taxes. Roughly tracking natural gas price projections from the U.S. Energy Information Administration (EIA), the projection assumes that collections from natural gas utilities will decrease by 12.0 percent in 2024 before growing by 30.7 percent in 2025. For electricity franchises, there is a 5.4 percent decline in YTD collections from electric utility franchise fees and taxes through April 2024. With this decrease, collections from electric utility franchise fees and taxes are projected to decrease by 5.0 percent for the full year and grow by 4.4 percent in 2025.

Based on all the assumptions about the four types of franchise fees and taxes, collections are projected to drop from \$17.7 million in 2023 to \$16.3 million in 2024. Assuming natural gas prices rise in 2025, collections from franchise fees and taxes are projected to grow to \$18.1 million in 2025. Based on the historical average growth rate for this revenue source, the collection of franchise fees and taxes is expected to grow by 2.4 percent in 2026 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 additional fees created by the FASTER legislation. HUTF distributions are made pursuant to statutes to the Colorado Department of Transportation, other state agencies, counties, and municipalities. Distributions to individual municipalities are based on a formula that considers the previous year's number of vehicles registered and the relative number of street miles in a municipality.

More recently, the Sustainability of the Transportation System Act (S.B. 21-260) generated significant additional HUTF revenue. This legislation established one-time distributions of federal American Rescue Plan Act (ARPA) funds received by the State of Colorado for local highway

maintenance purposes, and introduced new ongoing fees on gasoline, diesel fuel, electric vehicles, delivery services, and rideshare services. The Colorado General Assembly subsequently passed H.B. 22-1351, which delayed the implementation of the new transportation fees from July 1, 2022, to April 1, 2023. To hold local governments harmless from this delay, the bill also transferred state funds to the HUTF for one-time distributions to cities and counties. Under this provision, Aurora received almost \$1.2 million in additional state funding in 2022. 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

| | 2023 Actual | 2024 Projection | 2025 Forecast | 2026 Forecast |
|-------------------|---------------------|---------------------|---------------------|---------------------|
| Baseline HUTF | \$11,760,461 | \$11,846,978 | \$11,954,801 | \$12,063,605 |
| New HUTF | \$636,951 | \$1,772,867 | \$2,269,331 | \$2,799,610 |
| TOTAL HUTF | \$12,397,412 | \$13,619,845 | \$14,224,132 | \$14,863,215 |

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, at least two long-term trends are negatively impacting HUTF revenues: the increasing fuel efficiency of new cars and the growing percentage of electric vehicles on the road. The 2024 projection assumes that baseline HUTF revenues will be essentially flat. On top of these base revenues, the 2024 projection assumes that \$1.8 million in additional HUTF revenues will be received as a direct result of the new fees and the fee adjustments contained in S.B. 21-260. This “new HUTF” revenue will be significantly greater than what was received in 2023 for three reasons. First, 2023 was the first year that ongoing new revenue was generated, and fees were only implemented for a portion of 2023 (but will generate 12 months of new revenue in 2024 and beyond). Second, S.B. 21-260 created a new road use fee that is on top of the already existing gas tax. This fee starts at two cents per gallon and ramps up by one cent on July 1st of every year until the fee reaches eight cents on July 1, 2028. This phase-in of the usage fee will create significant growth in this new HUTF revenue stream over coming years. Finally, most of the other fees contained in S.B. 21-260 are indexed to inflation, so the amount of revenue generated by applicable fees is expected to grow over time. Given this, the vast majority of growth in total HUTF collections that are projected over the coming years is related to new HUTF revenue, while baseline HUTF revenue is projected to remain flat.

2024 General Fund Revenue Gains and Shortfalls

| Revenue Source | 2024 YTD Actual thru June | 2024 Year-to-Date: Gains/(Shortfalls) | | | | 2024 Full-Year Projection | 2023 Full-Year: Gains/(Shortfalls) | | | |
|---------------------------------------|---------------------------|---------------------------------------|---------------------|----------------|------------------|---------------------------|------------------------------------|----------------------|----------------|------------------|
| | | vs. 2023 | vs. Budget | % Chg vs. 2023 | % Chg vs. Budget | | vs. 2023 | vs. Budget | % Chg vs. 2023 | % Chg vs. Budget |
| General Sales Taxes | \$ 145,817,567 | \$ 5,745,420 | \$ 1,324,128 | 4.1% | 0.9% | \$ 294,786,461 | \$ 12,659,376 | \$ 1,324,128 | 4.5% | 0.5% |
| Property Tax | 53,606,117 | 14,369,514 | 0 | 36.6% | 0.0% | 54,752,408 | 3,790,544 | 537,988 | 7.4% | 1.0% |
| Franchise Fees and Taxes | 6,581,882 | (976,451) | (337,061) | (12.9%) | (4.9%) | 16,301,689 | (1,435,069) | (1,005,290) | (8.1%) | (5.8%) |
| Use Tax - Automobile | 15,013,035 | (1,172,849) | (186,099) | (7.2%) | (1.2%) | 32,148,766 | (189,297) | 642,099 | (0.6%) | 2.0% |
| Capital Related Use Tax | 17,127,966 | (5,431,998) | 709,746 | (24.1%) | 4.3% | 38,456,212 | (5,988,113) | 6,125,271 | (13.5%) | 18.9% |
| Highway Users Tax | 5,868,048 | 1,204,738 | 783,006 | 25.8% | 15.4% | 13,619,845 | 1,222,433 | 584,194 | 9.9% | 4.5% |
| Lodgers Tax | 3,950,350 | 90,730 | 138,081 | 2.4% | 3.6% | 9,400,830 | 261,005 | 126,942 | 2.9% | 1.4% |
| Fines & Forfeitures | 1,408,996 | 100,152 | 88,087 | 7.7% | 6.7% | 2,846,671 | 168,128 | 458,752 | 6.3% | 19.2% |
| Audit Revenue | 5,018,034 | 1,197,714 | 2,455,008 | 31.4% | 95.8% | 6,724,049 | (4,503,427) | 1,598,002 | (40.1%) | 31.2% |
| Other Taxes | 2,911,740 | 291,271 | 191,807 | 11.1% | 7.1% | 7,197,624 | (136,157) | 258,031 | (1.9%) | 3.7% |
| Other Auto Related (SOT, MV Fees) | 2,078,741 | 187,749 | 193,509 | 9.9% | 10.3% | 4,710,923 | 180,252 | 72,230 | 4.0% | 1.6% |
| Business Licenses & Other Permits | 1,960,138 | 498,172 | 350,867 | 34.1% | 21.8% | 3,736,256 | 44,741 | (26,973) | 1.2% | (0.7%) |
| Intergovernmental Revenue | 1,324,811 | 49,961 | 174,658 | 3.9% | 15.2% | 3,528,550 | (729,705) | 370,661 | (17.1%) | 11.7% |
| Internal Charges for Services | 7,009,861 | 718,091 | 90,518 | 11.4% | 1.3% | 14,256,623 | 1,428,278 | (79,593) | 11.1% | (0.6%) |
| External Charges for Services | 3,847,202 | 523,169 | 265,201 | 15.7% | 7.4% | 7,154,183 | (1,255,179) | (108,493) | (14.9%) | (1.5%) |
| Other General Fund Revenue | 4,902,942 | 1,267,298 | 1,285,213 | 34.9% | 35.5% | 8,733,946 | 31,325 | 510,949 | 0.4% | 6.2% |
| Total General Fund Revenue | \$ 278,427,431 | \$ 18,662,683 | \$ 7,526,670 | 7.2% | 2.8% | \$ 518,355,036 | \$ 5,549,135 | \$ 11,388,898 | 1.1% | 2.2% |
| Transfers In (from other funds) | 0 | 0 | 0 | N/A | N/A | 0 | 0 | 0 | N/A | N/A |
| Total General Fund Sources | \$ 278,427,431 | \$ 18,662,683 | \$ 7,526,670 | 7.2% | 2.8% | \$ 518,355,036 | \$ 5,549,135 | \$ 11,388,898 | 1.1% | 2.2% |
| Est. Capital Transfer Out | 25,984,269 | (4,143,464) | 900,444 | (13.8%) | 3.6% | 58,842,611 | (15,606,021) | 7,473,794 | (21.0%) | 14.5% |
| General Fund Operating Sources | \$ 252,443,162 | \$ 22,806,147 | \$ 6,626,226 | 9.9% | 2.7% | \$ 459,512,425 | \$ 21,155,156 | \$ 3,915,104 | 4.8% | 0.9% |





City of Aurora, Colorado

2025 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 2025 to 2029;
- Cost drivers impacting the projections;
- Summary and detail tables covering
 - General Fund budget data for the years 2023 through 2029;
 - 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 2024 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 \$5.2 million.

Revenue Outlook: The impact of inflation and high interest rates have led to muted growth expectations in consumer demand for 2024 with total General Fund revenues projected to grow at 1.1 percent. Growth is expected to increase to 3.5 percent in 2025. There is one amendment adding \$177,700 for the collection of online police records request fees in the 2025 budget that will result in increased General Fund operating revenue. This increase will be offset by the addition of 2.0 FTE Records Technicians.

Future projections include steady growth in General Fund revenues of 4.8 percent in 2026 followed by 4.2 percent in 2027, 3.8 percent in 2028, and 3.6 percent in 2029. These projections assume that the economy will continue to grow during this time period. However, there are concerns about interest rate increases and inflation rates that have the potential to trigger an economic recession. 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 2025 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 2026-2029. 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 2025. Unless otherwise noted, all assumptions described in this section apply to the years 2026 through 2029.

COST DRIVERS

The compensation increase scenario contains:

- For 2026, Civil Service pay and benefits in accordance with the Collective Bargaining Agreements (CBA) with the Fraternal Order of Police (FOP) and the International Association of Fire Fighters (IAFF)
- For 2026, Career Service increase of 4.5 percent in salary-related costs.
- For 2027 through 2029, both Civil and Career Service increase by 3.0 percent in salary-related costs
- A 5.0 percent increase in the city contribution for health and dental benefits for all years 2026 through 2029

The following future adjustments are included in both scenarios:

- The cost of risk management, fleet fuel, and fleet maintenance increases by 6.0 percent each year

- The cost increase for utilities in total is estimated at 4.0 percent per year
- Additional funds in 2026 and increasing annually through 2029 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
- An estimate of the body-worn camera contract renewal in Court Administration for 2027, renewable 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 Public Safety funding annually for 2027 through 2029
- Add Public Safety funding for 2026
- 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
- Police and Fire step increases for current civil employees in 2026 through 2029
- Police and Fire Old Hire Pension adjustments per the 2024 actuarial study
- Add the Police Monitor Program starting in 2026 (eliminated by City Council in the 2023 Adopted Budget)
- Projected adjustments to subsidized funds to include Cultural Services, E-911, Parking and Mobility, Recreation, and Victim Assistance
- The impact of the Visit Aurora transfer calculation based on lodging tax projections

Adjustments to match calculations for Policy and TABOR reserves are not included and are assumed to be covered by either unassigned funds available or by the operating reserve. Maintaining reserves will remain an important financial priority, as the purpose of such reserves is to protect against emergencies and provide for long-term financial stability.

SCENARIO RESULTS

One of the primary goals of this budget is to balance the current year, while limiting future balancing issues. The 2025 budget is balanced using fund balance, while 2026 results in needed balancing actions of \$11.5 million which equates to 2.1 percent of the total General Fund budget. This \$11.5 million as well as the future balancing actions shown in the following table may be resolved by the combination of revenue in excess of the current projection and budget reductions.

| Item | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|---|-------------------|-------------------|-------------------|-------------------|
| Surplus/ (Balancing Actions) | (\$11,529,655) | (\$18,330,321) | (\$22,398,085) | (\$26,147,030) |

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 | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Compensation | \$12,935,976 | \$21,948,645 | \$31,231,784 | \$40,793,347 |
| Insurance | \$1,941,657 | \$3,980,589 | \$6,121,469 | \$8,369,371 |

By eliminating pay and benefit increases for the years 2026-2029, revenues will exceed expenditures in every year, which results in a surplus for all years as shown in the table below.

| Item | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|---|-------------------|-------------------|-------------------|-------------------|
| Surplus/ (Balancing Actions) | \$3,347,978 | \$7,598,913 | \$14,955,168 | \$23,015,688 |

This demonstrates the impact of compensation on the city’s operating budget. As is common for a service-based organization, personnel costs make up 78 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 2025.

TABLES

The tables on the following pages present the 2023 actual data, 2024 projection, the 2025 budget, and projections for 2026 through 2029. 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 2025 budget, and potential future adjustments.

General Fund Financial Outlook Through 2029 - Summary

| Description | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|---------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| SOURCES | | | | | | | |
| Revenues | 512,805,901 | 518,355,036 | 536,258,063 | 561,821,567 | 585,187,808 | 607,423,432 | 629,544,867 |
| Transfers | 687,624 | - | - | - | - | - | - |
| Amendments | - | - | 177,706 | 180,093 | 182,304 | 184,560 | 186,860 |
| Use of Funds Available | - | 5,623,992 | 5,120,916 | - | - | - | - |
| Revenue Adjustments | - | - | - | 107 | 141 | 173 | 207 |
| GRAND TOTAL SOURCES | \$513,493,525 | \$523,979,028 | \$541,556,685 | \$562,001,767 | \$585,370,253 | \$607,608,165 | \$629,731,934 |
| USES | | | | | | | |
| BASE BUDGET | | | | | | | |
| Regular Civil Salary | 94,163,183 | 111,502,656 | 140,773,384 | 147,108,158 | 151,521,400 | 156,067,042 | 160,749,060 |
| Regular Career Salary | 101,567,418 | 105,185,035 | 104,450,275 | 109,092,594 | 112,410,568 | 115,828,094 | 119,348,146 |
| Salary Driven Benefits | 40,780,958 | 44,534,369 | 48,558,858 | 50,342,657 | 51,598,769 | 52,892,635 | 54,225,280 |
| Non Salary Related Benefits | 30,349,204 | 31,675,768 | 39,366,887 | 41,333,710 | 43,390,198 | 45,549,198 | 47,815,815 |
| Temporary Compensation | 4,269,169 | 5,593,600 | 3,603,351 | 3,765,462 | 3,878,422 | 3,994,780 | 4,114,623 |
| Overtime Compensation | 15,216,477 | 17,697,678 | 8,137,308 | 8,503,440 | 8,575,428 | 8,832,689 | 9,097,668 |
| Special Pay | 10,422,256 | 11,416,592 | 3,834,625 | 3,938,695 | 4,011,302 | 4,086,100 | 4,163,093 |
| Allocated Admin-Personal Services | (6,385,941) | (7,189,174) | (7,627,683) | (7,970,922) | (8,210,050) | (8,456,350) | (8,710,043) |
| Subtotal Personal Services | \$290,382,724 | \$320,416,524 | \$341,097,005 | \$356,113,794 | \$367,176,037 | \$378,794,188 | \$390,803,642 |
| Supplies and Services | 58,143,418 | 64,814,791 | 60,794,579 | 60,874,579 | 60,794,579 | 60,874,579 | 60,794,579 |
| Utilities | 11,663,310 | 13,700,405 | 13,406,100 | 13,942,344 | 14,500,016 | 15,080,013 | 15,683,213 |
| Interfund Charges | 23,116,380 | 26,345,886 | 28,107,604 | 29,793,834 | 31,581,453 | 33,476,368 | 35,484,976 |
| Debt Related | 645,356 | - | - | - | - | - | - |
| Capital Related | 5,946,544 | 5,399,839 | 2,934,171 | 2,934,171 | 2,934,171 | 2,934,171 | 2,934,171 |
| Operating Transfer Out | 107,394,074 | 93,301,583 | 94,558,873 | 98,278,308 | 101,690,679 | 104,239,807 | 106,003,183 |
| Subtotal Non Personal Services | \$206,909,082 | \$203,562,504 | \$199,801,327 | \$205,823,236 | \$211,500,898 | \$216,604,938 | \$220,900,122 |
| TOTAL BASE BUDGET | \$497,291,806 | \$523,979,028 | \$540,898,332 | \$561,937,030 | \$578,676,935 | \$595,399,126 | \$611,703,764 |
| AMENDMENTS | | | | | | | |
| Additions | - | - | 3,158,353 | 2,465,851 | 2,414,750 | 2,478,236 | 2,543,869 |
| Reductions | - | - | (2,500,000) | (2,500,000) | (2,500,000) | (2,500,000) | (2,500,000) |
| Future Adjustments | - | - | - | 11,628,541 | 25,108,889 | 34,628,888 | 44,131,331 |
| GRAND TOTAL USES | \$497,291,806 | \$523,979,028 | \$541,556,685 | \$573,531,422 | \$603,700,574 | \$630,006,250 | \$655,878,964 |
| ANNUAL SURPLUS OR (SHORTFALL) | \$16,201,719 | \$0 | \$0 | (\$11,529,655) | (\$18,330,321) | (\$22,398,085) | (\$26,147,030) |

| General Fund Financial Outlook Through 2029 - Summary | | | | | | | |
|--|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Description | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
| FUND SUMMARY | | | | | | | |
| Beginning Funds Available | 91,650,787 | 107,852,506 | 102,228,514 | 97,107,598 | 85,577,943 | 67,247,622 | 44,849,537 |
| Use of Funds Available | - | (5,623,992) | (5,120,916) | - | - | - | - |
| Increase/(Decrease) in Ending Funds Available | 16,201,719 | - | - | (11,529,655) | (18,330,321) | (22,398,085) | (26,147,030) |
| Cumulative Funds Available or (Shortfall) | \$107,852,506 | \$102,228,514 | \$97,107,598 | \$85,577,943 | \$67,247,622 | \$44,849,537 | \$18,702,507 |

| Estimated Future Percent Growth By Expenditure Class | | | | | |
|---|--------------|----------------|----------------|----------------|----------------|
| Assumptions | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
| Regular Civil Salary | N/A | 4.5% | 3.0% | 3.0% | 3.0% |
| Regular Career Salary | N/A | 4.4% | 3.0% | 3.0% | 3.0% |
| Salary Driven Benefits | N/A | 3.7% | 2.5% | 2.5% | 2.5% |
| Non Salary Related Benefits | N/A | 5.0% | 5.0% | 5.0% | 5.0% |
| Temporary Compensation | N/A | 4.5% | 3.0% | 3.0% | 3.0% |
| Overtime Compensation | N/A | 4.5% | 0.8% | 3.0% | 3.0% |
| Special Pay | N/A | 2.7% | 1.8% | 1.9% | 1.9% |
| Allocated Admin-Personal Services | N/A | 4.5% | 3.0% | 3.0% | 3.0% |
| Supplies and Services | N/A | 0.1% | -0.1% | 0.1% | -0.1% |
| Utilities | N/A | 4.0% | 4.0% | 4.0% | 4.0% |
| Interfund Charges | N/A | 6.0% | 6.0% | 6.0% | 6.0% |
| Debt Related | N/A | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital Related | N/A | 0.0% | 0.0% | 0.0% | 0.0% |

General Fund Financial Outlook Through 2029 - Summary

Estimated Future Percent Growth By Revenue Class

| Assumptions | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|-------------------------------|--------------|----------------|----------------|----------------|----------------|
| Business License and Permits | N/A | 0.33% | 0.33% | 0.33% | 0.33% |
| Construction Permits | N/A | 3.40% | 3.40% | 3.40% | 3.40% |
| County Road and Bridge Tax | N/A | 6.26% | 1.30% | 7.43% | 1.30% |
| External Charges for Services | N/A | 1.34% | 1.23% | 1.24% | 1.25% |
| Fines & Forfeitures | N/A | 3.00% | 5.00% | 5.00% | 5.00% |
| Franchise Fees and Taxes | N/A | 2.40% | 2.40% | 2.40% | 2.40% |
| Highway Users Taxes and Fees | N/A | 4.49% | 4.59% | 4.63% | 4.85% |
| Intergovernmental Revenues | N/A | 0.67% | -6.30% | 0.00% | 0.00% |
| Internal Charges for Services | N/A | 4.50% | 3.13% | 3.13% | 3.13% |
| Investment Income | N/A | -15.88% | -8.81% | -0.47% | -0.48% |
| Lodgers Tax | N/A | 3.64% | 3.64% | 3.64% | 3.64% |
| Miscellaneous Revenues | N/A | -0.82% | 0.65% | 0.66% | 0.66% |
| Motor Vehicle Fees | N/A | 1.72% | 1.72% | 1.72% | 1.72% |
| Occupational Privilege Tax | N/A | 0.00% | 0.00% | 0.00% | 0.00% |
| Operating Transfers In | N/A | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Taxes | N/A | 5.30% | 4.50% | 3.84% | 3.64% |
| Property Taxes | N/A | 5.16% | 4.56% | 4.71% | 4.71% |
| Sales Taxes | N/A | 4.67% | 4.37% | 4.02% | 4.06% |
| Specific Ownership Tax | N/A | 4.45% | 4.46% | 4.45% | 4.45% |
| Tax Audit Revenue | N/A | 2.72% | 2.60% | 2.60% | 2.60% |
| Use tax-Automobiles | N/A | 9.69% | 4.89% | 3.51% | 3.48% |
| Use tax-Building Materials | N/A | 6.87% | 5.58% | 2.24% | -1.27% |
| Use tax-Other | N/A | 4.87% | 4.25% | 3.73% | 4.25% |

| General Fund Financial Outlook Through 2029 - Summary of Proposed Additions | | | | | | |
|---|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Department | Description | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
| City Attorney | HEART Court | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| Development Services | Align FTE and Operating Costs per the 2024 Reorganization | 1,664,150 | 1,738,940 | 1,795,000 | 1,853,012 | 1,913,054 |
| Finance | Align FTE and Operating Costs per the 2024 Reorganization | (197,333) | (206,324) | (212,985) | (219,870) | (226,985) |
| Fire | Add 1.0 FTE Career Service Community Engagement Coordinator; Add 1.0 FTE Career Service Public Information Officer; Add 1.0 FTE EMS Battalion Chief and Position Reclassifications; CAPSTC Nederman Ventilation Replacement | 827,658 | 479,546 | 494,991 | 510,956 | 527,453 |
| General Management | Align FTE and Operating Costs per the 2024 Reorganization | 8,993,502 | 9,018,165 | 9,036,335 | 9,055,110 | 9,074,509 |
| Housing and Community Services | Convert Grant Funded Variable Hour Data Analyst to 1.0 FTE Data Analyst; DOLA State Housing Voucher Grant Match; HEART Court; Youth Violence Prevention Program FTE Realignment | 310,026 | 313,623 | 316,279 | 319,023 | 321,859 |
| Human Resources | Add 2.0 FTE HR Public Safety Positions; HR Public Safety Support Ongoing and One-Time Funding | 468,703 | 278,711 | 286,279 | 294,111 | 302,213 |
| Information Technology | Add 1.0 FTE GIS Data Analyst (Public Safety) | 122,648 | 118,322 | 122,225 | 126,264 | 130,440 |
| Judicial | HEART Court | 220,000 | 229,000 | 235,269 | 241,727 | 248,378 |
| Non-Departmental | Impound Lot Fee Relief for Victims of Auto Theft | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Police | Add 1.0 FTE Data Analyst; Add 2.0 FTE Records Technicians; Add 4.0 FTE to Create Compliance Quality Assurance Unit; Gas Mask Kits; Student Engagement Snacks; Professional Security Services Pilot (two years); Quality Assurance Contractor - Unified Forensic Lab; Transcription Service for Internal Investigators; Victim Services Unit Therapy Dog | 1,083,818 | 921,150 | 834,207 | 860,655 | 888,024 |
| Public Works | Align FTE and Operating Costs per the 2024 Reorganization; HEART Court | (10,458,819) | (10,549,282) | (10,616,850) | (10,686,752) | (10,759,076) |
| Total Proposed Additions | | \$3,158,353 | \$2,465,851 | \$2,414,750 | \$2,478,236 | \$2,543,869 |

| General Fund Financial Outlook Through 2029 - Summary of Proposed Reductions | | | | | | |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Department | Description | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
| Aurora911 | Move All General Fund Aurora911 Staff into E-911 Fund | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) |
| Non-Departmental | Increase Vacancy Savings Assumption | (1,500,000) | (1,500,000) | (1,500,000) | (1,500,000) | (1,500,000) |
| Total Proposed Reductions | | (\$2,500,000) | (\$2,500,000) | (\$2,500,000) | (\$2,500,000) | (\$2,500,000) |

| General Fund Financial Outlook Through 2029 - Potential Future Adjustments | | | | | | |
|--|-----------------|--------------|----------------|----------------|----------------|----------------|
| Description | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
| REVENUE ADJUSTMENTS | | | | | | |
| Revenue Rounding Adjustments | - | - | 107 | 141 | 173 | 207 |
| TOTAL REVENUE ADJUSTMENTS | \$0 | \$0 | \$107 | \$141 | \$173 | \$207 |

| | | | | | | |
|--|------------|------------|---------------------|---------------------|---------------------|---------------------|
| FUTURE ADJUSTMENTS | | | | | | |
| Additional Funds for Vehicle Replacement | - | - | 786,956 | 1,479,020 | 2,809,508 | 2,889,474 |
| 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 2025 base) | - | - | - | - | (768,941) | - |
| Contractual Increases / Mandated Costs for Maintaining Current Programs | - | - | 3,250,000 | 6,500,000 | 9,750,000 | 13,000,000 |
| Court Administration Body-Worn Camera Contract (renewable every 5 years) | - | - | - | 226,000 | - | - |
| Move 2.0 FTE ARPA Grant Funded Positions to the General Fund in 2027 | - | - | - | 276,632 | 285,970 | 295,625 |
| Public Safety: Add Funding Annually (2027-2029) | - | - | - | 2,393,815 | 4,487,416 | 7,044,755 |
| Public Safety: Add Funding for 2026 | - | - | 2,393,815 | 2,093,601 | 2,557,339 | 2,648,424 |
| Public Safety: Fire FPPA Pension Ramp-Up 0.5% per year until 2030 | - | - | 250,288 | 515,594 | 796,593 | 1,093,988 |
| Public Safety: Police and Fire Steps for Current Employees | - | - | 2,894,105 | 7,281,778 | 8,877,385 | 9,203,124 |
| Public Safety: Police and Fire Old Hire Pension Adjustment | - | - | - | 845,313 | 845,313 | 1,427,495 |
| Public Safety: Police Monitor Program | - | - | 462,000 | 476,784 | 492,041 | 507,786 |
| Subsidy Adjustments for the Cultural, E911, Parking and Mobility, Rec, and Victim Assistance Funds | - | - | 960,873 | 1,703,752 | 2,471,890 | 3,266,144 |
| Visit Aurora Transfer | - | - | 130,504 | 301,600 | 478,924 | 662,702 |
| TOTAL FUTURE ADJUSTMENTS | \$0 | \$0 | \$11,628,541 | \$25,108,889 | \$34,628,888 | \$44,131,331 |





City of Aurora, Colorado

2025 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 2029.

Summary

The first section of the fund summary is a detailed summary of *sources* and *uses*. Sources include revenues, transfers in, and decreases in funds available. Uses include expenditures, transfers out, and increases of funds available. It is important to note sources and uses are always balanced because fund sources are either expended, become restricted, committed or assigned, or become unrestricted (unreserved or undesignated) funds available. In a very few cases the budget numbers differ from the city’s Annual Comprehensive Financial Report (ACFR) because of various budget adjustments. These adjustments are noted within the summary.

The next section of the summary relates to ending funds available. This section summarizes the beginning funds available and shows specific components of ending funds available. Components of ending funds available may differ from the ACFR. Funds available components are as follows:

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

The Original Budget states beginning and ending funds available as they were presented in the Adopted Budget. Ending funds available for any given year becomes the beginning funds available in the following year with the exception of the Original Budget column.

Long Range Outlook

The third section, the long-range outlook, shows the effect of expenditure and revenue projections on funds available through 2029. These take into account generalized growth rate assumptions for revenue and expenditure amounts.

Narrative

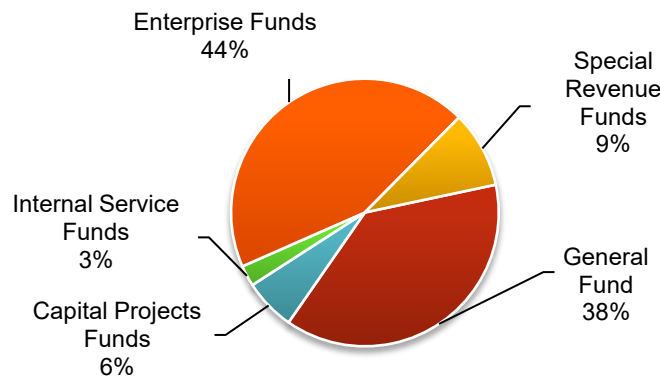
The final section of the document is the narrative. The narrative gives background information including the history and the purpose of the fund. Major changes to revenues, expenditures, and fund balance are discussed in some detail in this section. Information concerning the long-range outlook, including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

Fund Types

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

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

2025 Expenditures by Fund Type



2025 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 | 626,110 | - | - | 1,115,734 | - | 613,861,306 |
| Aurora911 | 8,929,802 | - | - | 10,207,536 | - | - |
| City Attorney | 10,385,942 | - | - | - | - | 463,977 |
| City Council | 1,661,625 | - | - | - | - | - |
| Civil Service Commission | 740,184 | - | - | - | - | - |
| Communications | 4,766,313 | - | - | 1,559,944 | - | - |
| Court Administration | 14,510,336 | - | - | 15,063 | - | - |
| Development Services | 1,664,150 | - | - | 17,231,550 | - | - |
| Finance | 11,272,698 | 796,921 | 20,332,064 | 23,694 | - | - |
| Fire | 92,928,501 | 2,000,000 | - | 97,000 | - | - |
| General Management | 14,137,160 | - | 15,388,201 | 10,000 | - | - |
| Housing and Community Services | 12,858,958 | 17,000,000 | - | 10,562,763 | - | - |
| Human Resources | 7,363,452 | - | 339,735 | 13,594 | - | - |
| Information Technology | 30,339,484 | 3,302,527 | - | 9,880,025 | - | - |
| Judicial | 4,093,030 | - | - | 834,208 | - | - |
| Library & Cultural Services | 8,182,149 | - | - | 4,076,603 | - | - |
| Non-Departmental | 90,140,171 | 12,659,118 | 15,669 | 18,797,912 | - | 460,988 |
| Parks, Recreation & Open Space | 19,421,049 | 4,464,790 | - | 45,111,439 | - | 12,620,788 |
| Planning and Business Development | 4,518,263 | - | - | 3,850,792 | - | - |
| Police | 164,983,854 | - | - | 6,192,355 | - | - |
| Public Defender | 2,412,029 | - | - | 223,572 | - | - |
| Public Works | 35,621,425 | 48,508,557 | - | 1,888,146 | - | - |
| Grand Total | \$541,556,685 | \$88,731,913 | \$36,075,669 | \$131,691,930 | - | \$627,407,059 |

General Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Taxes | \$ 426,706,577 | \$ 458,696,585 | \$ 453,734,660 | \$ 463,416,279 | \$ 481,765,109 |
| Intergovernmental | 16,023,301 | 16,655,667 | 16,193,540 | 17,148,395 | 17,809,781 |
| Licenses and Permits | 4,852,784 | 4,834,777 | 4,828,130 | 4,798,939 | 4,916,843 |
| Charges for Services | 17,791,569 | 21,245,485 | 21,598,892 | 21,410,806 | 21,739,208 |
| Fines and Forfeitures | 2,306,735 | 2,678,543 | 2,387,919 | 2,846,671 | 2,846,671 |
| Investment Income | 2,501,195 | 4,066,951 | 4,439,142 | 4,788,915 | 4,447,248 |
| Other Revenues | 2,702,685 | 4,627,893 | 3,783,855 | 3,945,031 | 2,910,909 |
| Subtotal Revs Before Transfers In | \$ 472,884,846 | \$ 512,805,901 | \$ 506,966,138 | \$ 518,355,036 | \$ 536,435,769 |
| Transfers In (from other funds) | - | 687,624 | - | - | - |
| Total Sources Before Decrease in FA | \$ 472,884,846 | \$ 513,493,525 | \$ 506,966,138 | \$ 518,355,036 | \$ 536,435,769 |
| From Decrease in Funds Available | 10,739,770 | - | 1,827,016 | 5,623,992 | 5,120,916 |
| Total Sources | \$ 483,624,616 | \$ 513,493,525 | \$ 508,793,154 | \$ 523,979,028 | \$ 541,556,685 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 278,163,878 | \$ 296,787,233 | \$ 332,958,010 | \$ 327,605,698 | \$ 346,753,879 |
| Allocated Expenses | (7,608,352) | (7,475,369) | (8,073,364) | (8,828,378) | (8,587,786) |
| Supplies & Services | 54,951,144 | 59,390,105 | 56,742,618 | 66,453,995 | 62,426,107 |
| Utilities | 12,279,473 | 11,663,310 | 13,406,100 | 13,700,405 | 13,406,100 |
| Interfund Charges | 20,143,629 | 23,116,380 | 26,199,474 | 26,345,886 | 28,107,604 |
| Capital Related | 7,294,727 | 6,416,073 | 4,013,171 | 5,399,839 | 3,357,671 |
| Subtotal Exps Before Transfers Out | \$ 365,224,499 | \$ 389,897,732 | \$ 425,246,009 | \$ 430,677,445 | \$ 445,463,575 |
| Transfers Out (to other funds) | 118,400,117 | 107,394,074 | 83,547,145 | 93,301,583 | 96,093,110 |
| Total Uses Before Increase in FA | \$ 483,624,616 | \$ 497,291,806 | \$ 508,793,154 | \$ 523,979,028 | \$ 541,556,685 |
| To Increase Funds Available | - | 16,201,719 | - | - | - |
| Total Uses | \$ 483,624,616 | \$ 513,493,525 | \$ 508,793,154 | \$ 523,979,028 | \$ 541,556,685 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 102,390,557 | \$ 91,650,787 | \$ 92,905,387 | \$ 107,852,506 | \$ 102,228,514 |
| Net Changes in Funds Available | (10,739,770) | 16,201,719 | (1,827,016) | (5,623,992) | (5,120,916) |
| Total Ending Funds (Budgetary Basis) | \$ 91,650,787 | \$ 107,852,506 | \$ 91,078,371 | \$ 102,228,514 | \$ 97,107,598 |
| Components of Funds Available | | | | | |
| Restricted for TABOR Reserve | \$ 6,398,922 | \$ 8,724,890 | \$ 5,277,664 | \$ 9,124,890 | \$ 9,524,890 |
| Committed for Policy Reserve | 38,424,613 | 40,017,927 | 42,524,601 | 43,067,745 | 44,546,358 |
| Committed for Regatta Plaza | 6,765,000 | 5,910,000 | 5,910,000 | 5,910,000 | 5,910,000 |
| Held for Cyberinsurance/ADA Accessibility | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | - |
| Held for Recession Reserve | 24,181,277 | 24,836,275 | 25,439,658 | 26,198,951 | 27,077,834 |
| Held for Operating Reserve | 10,880,975 | 23,363,414 | 6,926,448 | 12,926,928 | 10,048,516 |

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 2024 projection is \$11.4 million (2.2 percent) greater than the 2024 Original Budget. Taxes alone are up \$9.7 million (2.1 percent), primarily associated with greater sales and use tax receipts, with inflation effects as a driver. Most of the other revenue streams are expected to increase by less substantial amounts.

For 2025, the revenue growth already experienced in 2024 is expected to continue, along with additional growth in 2025. The 2025 budget assumes an \$18.1 million (3.5 percent) increase from the 2024 projection, but a \$29.5 million (5.8 percent) increase when comparing to the 2024 Original Budget. With either comparison, the primary driver of growth is in sales and use taxes.

Factors Affecting Expenditures

Similar to revenue, the comparison of the 2024 Original Budget to the 2024 projection shows an increase of approximately \$15.2 million (3.0 percent). A significant amount of the increase is a \$9.7 million (17.1 percent) increase in supplies and services, primarily for technology-related costs in Information Technology, supply and technical service costs in Police and repair and maintenance costs in Public Works. Transfers are increasing \$9.8 million (11.7 percent), primarily driven by a \$7.4 million increase in the transfer to the Capital Projects Fund (CPF) for additional capital-related revenue. Personal services is projected to be \$5.4 million (1.6 percent) less than the Original Budget due to vacant positions. Capital related costs are projected to be \$1.4 million (34.6 percent) more due to additional vehicle and equipment purchases in Police and Public Works.

For 2025, an increase of \$32.8 million (6.4 percent) is assumed compared to the 2024 Original Budget. Most of that is associated with a \$13.8 million (4.1 percent) increase in personal services, including an average 4.5 percent increase in wages for Career Service, pay for Civil Service in accordance with the 2025 collective bargaining agreements, and a 7.5 percent increase in insurance. There is a net decrease of \$2.0 million in personal services amendments, with an increase of \$1.5 million vacancy savings assumption and the movement of 16.0 Aurora911 FTE from the E-911 Fund (complete with subsequent transfer) offsetting various public safety amendments. In total, there is a net increase of 8.0 FTE, including the effect of the 2024 Spring Supplemental.

Transfers are increasing \$12.5 million (15.0 percent) primarily due to the CPF transfer, the additional E-911 transfer amendment noted above, and the typical transfer to subsidized funds such as Recreation, Cultural Services, and Enhanced E-911.

Supplies and services are expected to increase \$5.7 million (10.0 percent) driven primarily by a \$4.0 million increase in Information Technology, with the majority associated with technology-related contractual increases.

Interfund charges are increasing \$1.9 million (7.3 percent) due to increased risk and fleet charges to departments. Capital related charges are decreasing \$655,500 million (16.3 percent) due primarily to one-time equipment and vehicle purchases not recurring.

Ending Funds Available

Funds available are expected to decrease in 2024, down \$5.6 million (5.2 percent) from the 2023 ending funds available. In 2025, funds available are expected to be drawn down by another \$5.1 million (5.0 percent). The operating reserve sits at 1.9 percent in 2025. The fund is balanced for 2025.

Capital Projects Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental / Grants | \$ 18,371,789 | \$ 35,007,175 | \$ 10,777,500 | \$ 31,786,500 | \$ 3,687,188 |
| Investment Income | 2,010,070 | 5,354,445 | 3,020,000 | 4,020,000 | 4,040,000 |
| Charges for Services | 18,262,195 | 25,330,679 | 17,043,087 | 17,618,087 | 16,767,717 |
| Licenses and Permits | 1,090,532 | 1,740,305 | 400,000 | 800,000 | 400,000 |
| Other Revenues | 204,374 | 20,660,246 | - | 2,875 | - |
| Subtotal Revs Before Transfers In | \$ 39,938,960 | \$ 88,092,850 | \$ 31,240,587 | \$ 54,227,462 | \$ 24,894,905 |
| Transfers In (from other funds) | 80,495,985 | 50,834,875 | 26,723,133 | 34,240,190 | 35,003,425 |
| Total Sources Before Decrease in FA | \$ 120,434,945 | \$ 138,927,725 | \$ 57,963,720 | \$ 88,467,652 | \$ 59,898,330 |
| From Decrease in Funds Available | - | - | - | - | - |
| Total Sources | \$ 120,434,945 | \$ 138,927,725 | \$ 57,963,720 | \$ 88,467,652 | \$ 59,898,330 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Capital Projects (Continuing Appropriations) | \$ 115,221,844 | \$ 112,026,482 | \$ 55,738,428 | \$ 84,535,240 | \$ 57,442,200 |
| Subtotal Exps Before Transfers Out | \$ 115,221,844 | \$ 112,026,482 | \$ 55,738,428 | \$ 84,535,240 | \$ 57,442,200 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 115,221,844 | \$ 112,026,482 | \$ 55,738,428 | \$ 84,535,240 | \$ 57,442,200 |
| To Increase Funds Available | 5,213,101 | 26,901,243 | 2,225,292 | 3,932,412 | 2,456,130 |
| Total Uses | \$ 120,434,945 | \$ 138,927,725 | \$ 57,963,720 | \$ 88,467,652 | \$ 59,898,330 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 91,042,047 | \$ 96,255,148 | \$ 97,978,813 | \$ 123,156,391 | \$ 127,088,803 |
| Net Changes in Funds Available | 5,213,101 | 26,901,243 | 2,225,292 | 3,932,412 | 2,456,130 |
| Total Ending Funds (Budgetary Basis) | \$ 96,255,148 | \$ 123,156,391 | \$ 100,204,105 | \$ 127,088,803 | \$ 129,544,933 |
| Components of Funds Available | | | | | |
| Committed for Specific Projects | \$ 38,075,458 | \$ 27,768,157 | \$ 13,961,726 | \$ 30,653,609 | \$ 28,240,250 |
| Restricted for Specific Projects | 53,785,360 | 79,815,629 | 86,227,360 | 96,353,457 | 101,228,457 |
| Assigned for Five Year Capital Needs | 4,394,330 | 15,572,605 | 15,019 | 81,737 | 76,226 |

Purpose of the Fund

The Capital Projects Fund (CPF) provides for general government infrastructure and facilities, including streets, and information systems. Transportation maintenance, which was previously in the CPF, has been moved to the Transportation Maintenance Fund (TMF). The broad purpose of the CPF makes it a key resource in achieving many of the city's strategies for growth and maintenance of city facilities and infrastructure. The CPF pays for capital projects for a wide range of departments, including Public Works and Information Technology.

Factors Affecting Revenue

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 funds going to both the CPF and the TMF.

In 2024, the acquisition of unbudgeted grant and intergovernmental revenue, as well as additional transfers in is projected to drive a \$30.5 million increase in CPF sources. The majority of the increase in intergovernmental revenue is associated with several Transportation Improvement Program (TIP) grants received, with Parker Smoky, and Alameda I-225 Bridge being two examples. The receipt of funds associated with Majestic is also included. Transfers are projected to increase due to additional CPF-related revenue.

The 2025 revenue is expected to be \$1.9 million (3.3 percent) higher than the 2024 Original Budget, with additional transfers in offsetting a decrease in grant funds, as these one-time grants are not expected to recur.

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 2024 is \$28.8 million more than the 2024 Original Budget, due primarily to grant and intergovernmental spending mentioned previously.

In total, there are \$57.4 million in capital projects in 2025, including \$25.0 million in capital amendments. The largest driver is the spending of one-time and ongoing funds for an Animal Shelter project. Public Works has the largest amount of the CPF plan, including building repair projects, more variable transportation projects, traffic signal construction, and engineering direct costs.

From 2025 through 2029, capital projects total \$217.8 million. The largest new project is the Animal Shelter project noted previously. Public Works accounts for nearly 45 percent of the projects.

There are \$47.7 million in amendments in the five-year plan. Some of the major amendments in the plan is the aforementioned Animal Shelter project, additional building repair projects, traffic signal construction, median development, and additional spending in the city's Enterprise Resource Planning system.

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

Ending Funds Available

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

Additional information on the Capital Projects Fund, including the 2025 to 2029 five-year plan, can be found in the CIP section of the 2025 budget and in the appendices.

Community Development Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental | \$ 3,867,502 | \$ 3,976,052 | \$ 3,865,427 | \$ 3,730,135 | \$ 3,730,135 |
| Charges for Services | 2,113,321 | 677,825 | 600,000 | 600,000 | 600,000 |
| Subtotal Revs Before Transfers In | \$ 5,980,823 | \$ 4,653,877 | \$ 4,465,427 | \$ 4,330,135 | \$ 4,330,135 |
| Transfers In (from other funds) | 280,445 | 279,276 | 279,276 | 264,689 | 264,689 |
| Total Sources Before Decrease in FA | \$ 6,261,268 | \$ 4,933,153 | \$ 4,744,703 | \$ 4,594,824 | \$ 4,594,824 |
| From Decrease in Funds Available | - | - | - | - | - |
| Total Sources | \$ 6,261,268 | \$ 4,933,153 | \$ 4,744,703 | \$ 4,594,824 | \$ 4,594,824 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 912,132 | \$ 1,342,054 | \$ 1,267,527 | \$ 1,307,211 | \$ 1,239,656 |
| Supplies & Services | 3,556,369 | 3,534,295 | 3,409,472 | 1,936,815 | 3,283,965 |
| Interfund Charges | 52,573 | 56,804 | 67,704 | 67,704 | 71,203 |
| Capital Related | 1,740,194 | - | - | 1,283,094 | - |
| Subtotal Exps Before Transfers Out | \$ 6,261,268 | \$ 4,933,153 | \$ 4,744,703 | \$ 4,594,824 | \$ 4,594,824 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 6,261,268 | \$ 4,933,153 | \$ 4,744,703 | \$ 4,594,824 | \$ 4,594,824 |
| To Increase Funds Available | - | - | - | - | - |
| Total Uses | \$ 6,261,268 | \$ 4,933,153 | \$ 4,744,703 | \$ 4,594,824 | \$ 4,594,824 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Changes in Funds Available | - | - | - | - | - |
| Total Ending Funds (Budgetary Basis) | \$ - | \$ - | \$ - | \$ - | \$ - |

Purpose of the Fund

The Community Development (CD) Fund is composed of the United States Department of Housing and Urban Development (HUD) grant awards consisting of the Community Development Block Grant (CDBG) and Home Investment Partnerships Grant (HOME), as well as funds from the Neighborhood Stabilization Program (NSP). As a condition for receiving HOME funds, the city is required to provide a match to the HOME grant equal to 22.5 percent of the annual award. The city match is received as a transfer in from the General Fund to the Community Development Fund. All funds are spent on qualifying programs within the city.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|----------------|--------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 4,933,153 | \$ 4,594,824 | \$ 4,594,824 | \$ 4,594,824 | \$ 4,594,824 | \$ 4,594,824 | \$ 4,594,824 |
| Expenditures | 4,933,153 | 4,594,824 | 4,594,824 | 4,594,824 | 4,594,824 | 4,594,824 | 4,594,824 |
| Surplus/(Deficit) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funds Available | | | | | | | |
| Beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Year-End Inc./(Dec.) | - | - | - | - | - | - | - |
| Ending Funds (Bud.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Factors Affecting Revenue

Revenue for the Community Development Fund is dependent upon grant allocations and program income, which vary from year to year. The United States Department of Housing and Urban Development (HUD) grant awards, consisting of the Community Development Block Grant (CDBG) and Home Investment Partnerships Grant (HOME), are the primary, ongoing sources of revenue in the fund.

Total revenue in 2024 is projected to be \$149,900 (3.2 percent) less than the 2024 Original Budget. The 2024 Community Development actual award for CDBG and HOME combined was slightly less than estimated, with CDBG funding increasing by \$44,200 and HOME funding decreasing by \$197,100. As a result, the General Fund transfer in for the HOME grant match decreased by \$14,600. The revenue assumption for 2025 is \$149,900 lower than the 2024 Original Budget due to the decreased HOME grant and match.

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 Appendix 8 in the 2025 Adopted Budget for the detailed plan by project as approved by the Citizens' Advisory Committee on Housing and Community Development.

For 2025, CDBG expenditures will be directed toward Affordable Housing development and preservation through our Community Investment Financing program, our Owner-Occupied Housing Rehabilitation Programs, an updated Analysis of Impediments to Fair Housing Choice, the 2025-2029 Consolidated Plan, and general program administration.

HOME-funded programs for 2025 include the Community Investment Financing program for Affordable Housing Development, the Tenant-Based Rental Assistance Program, and general program administration.

Ending Funds Available

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

Conservation Trust Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental | \$ 4,664,648 | \$ 5,667,409 | \$ 5,252,000 | \$ 5,252,000 | \$ 5,304,520 |
| Investment Income | 108,616 | 248,669 | 100,000 | 100,000 | 100,000 |
| Subtotal Revs Before Transfers In | \$ 4,773,264 | \$ 5,916,078 | \$ 5,352,000 | \$ 5,352,000 | \$ 5,404,520 |
| Transfers In (from other funds) | - | - | - | - | - |
| Total Sources Before Decrease in FA | \$ 4,773,264 | \$ 5,916,078 | \$ 5,352,000 | \$ 5,352,000 | \$ 5,404,520 |
| From Decrease in Funds Available | 1,862,794 | - | 921,970 | 921,970 | - |
| Total Sources | \$ 6,636,058 | \$ 5,916,078 | \$ 6,273,970 | \$ 6,273,970 | \$ 5,404,520 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 1,093,809 | \$ 1,122,328 | \$ 1,382,729 | \$ 1,350,105 | \$ 1,671,394 |
| Supplies & Services | 235,565 | 158,679 | 87,422 | 120,046 | 187,422 |
| Interfund Charges | 16,201 | 17,539 | 21,319 | 21,319 | 22,586 |
| Capital Related | 79,667 | (235) | - | - | - |
| Capital Projects (Continuing Appropriation) | 4,960,816 | 4,365,000 | 4,782,500 | 4,782,500 | 3,465,000 |
| Subtotal Exps Before Transfers Out | \$ 6,386,058 | \$ 5,663,311 | \$ 6,273,970 | \$ 6,273,970 | \$ 5,346,402 |
| Transfers Out (to other funds) | 250,000 | 250,000 | - | - | - |
| Total Uses Before Increase in FA | \$ 6,636,058 | \$ 5,913,311 | \$ 6,273,970 | \$ 6,273,970 | \$ 5,346,402 |
| To Increase Funds Available | - | 2,767 | - | - | 58,118 |
| Total Uses | \$ 6,636,058 | \$ 5,916,078 | \$ 6,273,970 | \$ 6,273,970 | \$ 5,404,520 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 4,875,769 | \$ 3,012,975 | \$ 2,283,767 | \$ 3,015,742 | \$ 2,093,772 |
| Net Changes in Funds Available | (1,862,794) | 2,767 | (921,970) | (921,970) | 58,118 |
| Total Ending Funds (Budgetary Basis) | \$ 3,012,975 | \$ 3,015,742 | \$ 1,361,797 | \$ 2,093,772 | \$ 2,151,890 |
| Components of Funds Available | | | | | |
| Restricted for Conservation Trust | \$ 3,012,975 | \$ 3,015,742 | \$ 1,361,797 | \$ 2,093,772 | \$ 2,151,890 |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|-----------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 5,916,078 | \$ 5,352,000 | \$ 5,404,520 | \$ 5,457,565 | \$ 5,511,141 | \$ 5,565,252 | \$ 5,619,905 |
| Expenditures, Operating | 1,548,311 | 1,491,470 | 1,881,402 | 1,941,256 | 2,003,239 | 2,067,427 | 2,133,899 |
| Expenditures, Capital | 4,365,000 | 4,782,500 | 3,465,000 | 3,330,000 | 2,770,000 | 1,675,000 | 1,235,000 |
| Surplus/(Deficit) | \$ 2,767 | \$ (921,970) | \$ 58,118 | \$ 186,309 | \$ 737,902 | \$ 1,822,826 | \$ 2,251,005 |
| Funds Available | | | | | | | |
| Beginning | \$ 3,012,975 | \$ 3,015,742 | \$ 2,093,772 | \$ 2,151,890 | \$ 2,338,199 | \$ 3,076,101 | \$ 4,898,927 |
| Year-End Inc./ (Dec.) | 2,767 | (921,970) | 58,118 | 186,309 | 737,902 | 1,822,826 | 2,251,005 |
| Ending Funds (Bud.) | \$ 3,015,742 | \$ 2,093,772 | \$ 2,151,890 | \$ 2,338,199 | \$ 3,076,101 | \$ 4,898,927 | \$ 7,149,932 |

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 2024 is projected to be equal to the Original Budget. In 2025, revenue is projected to grow by \$52,500 (1.0 percent), due to a slightly greater expectation of intergovernmental revenue. In the out-years, lottery revenue is projected to grow by one percent per year, driving modest growth in projected fund revenues.

Factors Affecting Expenditures

Typically, the majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. For 2024, capital spending is projected to be equal to the Original Budget. In 2025, capital spending is expected to drop by \$1.3 million (27.5 percent) and remain near that level in 2026. After that, projected capital spending is held to comparatively lower levels.

For 2024, capital construction projects include Central Community Park, Rocky Ridge Park, and turf conversions. Significant projects in the 5-year plan include turf conversions, Plains Conservation Center site improvements, system-wide planning projects, and Americans with Disabilities Act (ADA)-related infrastructure projects.

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

Operating expenditures for the 2024 Projection are equal to the Original Budget. Operating expenditures for 2025 are \$389,900 (26.1 percent) higher than the 2024 Original Budget. The majority of the increase is due to an amendment associated with Recreation Fund efficiency adjustments, including the addition of contract security.

Ending Funds Available

In any given year, funds available tend to fluctuate with capital projects expenditures. By the end of 2024, funds available are projected to drop to \$2.1 million and remain relatively low through 2026, before rising in the out-years. Capital spending is projected to decrease starting in 2025. Funds available in 2029 are expected to be \$7.1 million, the most in the five-year plan.

Cultural Services Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental Revenues | \$ 456,227 | \$ 302,408 | \$ 323,000 | \$ 357,090 | \$ 323,000 |
| Charges for Services | 554,523 | 728,859 | 918,000 | 918,222 | 944,500 |
| Investment Income | 30,576 | 56,179 | 40,280 | 84,685 | 59,250 |
| Other Revenues | 109,269 | 55,449 | 86,700 | 85,795 | 86,700 |
| Subtotal Revs Before Transfers In | \$ 1,150,595 | \$ 1,142,895 | \$ 1,367,980 | \$ 1,445,792 | \$ 1,413,450 |
| Transfers In (from other funds) | 2,008,042 | 2,676,402 | 2,050,971 | 2,390,054 | 2,544,684 |
| Total Sources Before Decrease in FA | \$ 3,158,637 | \$ 3,819,297 | \$ 3,418,951 | \$ 3,835,846 | \$ 3,958,134 |
| From Decrease in Funds Available | - | - | 288,736 | - | - |
| Total Sources | \$ 3,158,637 | \$ 3,819,297 | \$ 3,707,687 | \$ 3,835,846 | \$ 3,958,134 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 1,781,625 | \$ 1,963,342 | \$ 2,171,989 | \$ 2,312,391 | \$ 2,382,756 |
| Supplies & Services | 1,164,300 | 1,178,953 | 1,428,274 | 1,393,931 | 1,449,938 |
| Utilities | 54,392 | 52,212 | 59,000 | 52,209 | 59,000 |
| Interfund Charges | 35,081 | 39,107 | 48,424 | 47,571 | 48,497 |
| Capital Related | - | 8,481 | - | 3,481 | - |
| Subtotal Exps Before Transfers Out | \$ 3,035,398 | \$ 3,242,095 | \$ 3,707,687 | \$ 3,809,583 | \$ 3,940,191 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 3,035,398 | \$ 3,242,095 | \$ 3,707,687 | \$ 3,809,583 | \$ 3,940,191 |
| To Increase Funds Available | 123,239 | 577,202 | - | 26,263 | 17,943 |
| Total Uses | \$ 3,158,637 | \$ 3,819,297 | \$ 3,707,687 | \$ 3,835,846 | \$ 3,958,134 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 2,087,901 | \$ 2,211,140 | \$ 2,210,814 | \$ 2,788,342 | \$ 2,814,605 |
| Net Changes in Funds Available | 123,239 | 577,202 | (288,736) | 26,263 | 17,943 |
| Total Ending Funds (Budgetary Basis) | \$ 2,211,140 | \$ 2,788,342 | \$ 1,922,078 | \$ 2,814,605 | \$ 2,832,548 |
| Components of Funds Available | | | | | |
| Restricted for SCFD | \$ 178,959 | \$ 43,278 | \$ 208,492 | \$ 270,509 | \$ 102,480 |
| Committed for Art In Public Places | 1,794,461 | 2,592,824 | 1,488,188 | 2,451,789 | 2,433,141 |
| Assigned for Cultural Services | 237,720 | 152,240 | 225,398 | 92,307 | 296,927 |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|-----------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 1,142,895 | \$ 1,445,792 | \$ 1,413,450 | \$ 1,435,263 | \$ 1,457,440 | \$ 1,479,990 | \$ 1,502,918 |
| Transfers in | 2,676,402 | 2,390,054 | 2,544,684 | 2,480,966 | 2,522,322 | 2,665,161 | 2,649,065 |
| Expenditures | 3,242,095 | 3,809,583 | 3,940,191 | 4,053,192 | 4,169,512 | 4,289,253 | 4,412,521 |
| Surplus/(Deficit) | \$ 577,202 | \$ 26,263 | \$ 17,943 | \$ (136,964) | \$ (189,750) | \$ (144,102) | \$ (260,538) |
| Funds Available | | | | | | | |
| Beginning | \$ 2,211,140 | \$ 2,788,342 | \$ 2,814,605 | \$ 2,832,548 | \$ 2,695,584 | \$ 2,505,834 | \$ 2,361,732 |
| Year-End Inc./ (Dec.) | 577,202 | 26,263 | 17,943 | (136,964) | (189,750) | (144,102) | (260,538) |
| Ending Funds (Bud.) | \$ 2,788,342 | \$ 2,814,605 | \$ 2,832,548 | \$ 2,695,584 | \$ 2,505,834 | \$ 2,361,732 | \$ 2,101,194 |

Factors Affecting Revenue

In 2024, revenues are \$416,900 (12.2 percent) higher than the 2024 Original Budget. Transfers accounted for most of the increase, up \$339,100 (16.5 percent) primarily associated with the 2024 Spring Supplemental for the North Aurora Arts Grant and additional proceeds for Art in Public Places (AIPP). The Aurora Fox Arts Center and other arts programs have continued to recover post-pandemic. Intergovernmental revenue and investment income are increasing as well.

The 2025 budget shows a \$539,200 (15.8 percent) increase in total sources compared to the 2024 Original Budget. This is primarily due to an increase in the annual transfer from the Capital Projects Fund for AIPP. Charges for Services revenue will provide an increase of \$26,500 (2.9 percent) from the 2024 Original Budget as libraries and cultural arts centers usage strengthens. Lastly, investment income is expected to increase \$19,000 (47.1 percent) due to higher interest rates.

Factors Affecting Expenditures

In 2024 total expenses are projected to be \$101,900 (2.7 percent) higher than the 2024 Original Budget. A \$140,400 (6.5 percent) increase in personal services associated with variable hour and regular pay account for the majority. Savings in supplies and services and utilities offset the increase somewhat.

In 2025, total expenditures are expected to be \$232,500 (6.3 percent) higher than the 2024 Original Budget. This is

primarily due to a \$210,800 (9.7 percent) increase in base compensation adjustments that are driven by citywide assumptions for pay and benefits, as well as mandated supply and services costs increases.

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 projection will remain relatively flat resulting in an ending fund balance of \$2.8 million. In 2025, we see funds available of \$102,500 restricted for Scientific and Cultural Facilities District (SCFD) and \$2.4 million committed to AIPP. By the end of 2029, the projected ending funds available is estimated to be \$2.1 million. The Art in Public Places Commission maintains a five-year plan that envisions potential sites and estimates appropriate budgets for future acquisitions. The plan spends down the committed fund balance on projects that span across all six wards in Aurora.

Designated Revenues Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental | \$ 4,243,538 | \$ 371,883 | \$ 429,849 | \$ 801,738 | \$ 1,029,849 |
| Charges for Services | 3,935,959 | 4,539,344 | 4,142,000 | 4,164,191 | 4,120,130 |
| Fines and Forfeitures | 672,346 | 752,015 | 685,793 | 804,933 | 753,118 |
| Investment Income | 83,577 | 252,936 | 96,850 | 273,764 | 123,880 |
| Other Revenues | 587,447 | 166,251 | 1,967,031 | 363,830 | 358,926 |
| Subtotal Revs Before Transfers In | \$ 9,522,867 | \$ 6,082,429 | \$ 7,321,523 | \$ 6,408,456 | \$ 6,385,903 |
| Transfers In (from other funds) | 1,420,576 | 2,035,961 | 1,432,544 | 3,389,670 | 1,281,619 |
| Total Sources Before Decrease in FA | \$ 10,943,443 | \$ 8,118,390 | \$ 8,754,067 | \$ 9,798,126 | \$ 7,667,522 |
| From Decrease in Funds Available | - | - | 939,361 | - | 1,212,502 |
| Total Sources | \$ 10,943,443 | \$ 8,118,390 | \$ 9,693,428 | \$ 9,798,126 | \$ 8,880,024 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 1,580,773 | \$ 1,834,765 | \$ 2,675,585 | \$ 2,044,893 | \$ 2,246,834 |
| Supplies & Services | 8,926,866 | 5,367,010 | 6,908,203 | 7,186,785 | 5,101,631 |
| Interfund Charges | 20,677 | 25,578 | 34,640 | 29,979 | 31,559 |
| Capital Related | 26,434 | 55,600 | 75,000 | 86,695 | - |
| Capital Projects (Continuing Appropriation) | - | 49,625 | - | - | 1,500,000 |
| Subtotal Exps Before Transfers Out | \$ 10,554,750 | \$ 7,332,578 | \$ 9,693,428 | \$ 9,348,352 | \$ 8,880,024 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 10,554,750 | \$ 7,332,578 | \$ 9,693,428 | \$ 9,348,352 | \$ 8,880,024 |
| To Increase Funds Available | 388,693 | 785,812 | - | 449,774 | - |
| Total Uses | \$ 10,943,443 | \$ 8,118,390 | \$ 9,693,428 | \$ 9,798,126 | \$ 8,880,024 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 12,837,172 | \$ 13,225,865 | \$ 13,107,587 | \$ 14,011,677 | \$ 14,461,451 |
| Net Changes in Funds Available | 388,693 | 785,812 | (939,361) | 449,774 | (1,212,502) |
| Total Ending Funds (Budgetary Basis) | \$ 13,225,865 | \$ 14,011,677 | \$ 12,168,226 | \$ 14,461,451 | \$ 13,248,949 |
| Components of Funds Available | | | | | |
| Committed for Designated Activities* | \$ 13,225,865 | \$ 14,011,677 | \$ 12,168,226 | \$ 14,461,451 | \$ 13,248,949 |

* 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 2024 projection for fund sources is \$1.0 million (11.9 percent) higher than the 2024 Original Budget. The primary driver of this anticipated increase is a \$1.6 million transfer from the General Fund for a 2024 incentive rebate. Intergovernmental revenue is increasing \$371,900 for federal opioid settlement funds. Investment income is expected to outperform the budget by \$176,900 (182.7 percent) due to higher interest rates. Partially offsetting these increases is the termination of the Police Department's Photo Radar pilot program in 2024.

Transfers into the fund in 2024 are projected to be \$2.0 million higher than budgeted to cover the unfunded costs associated with the Photo Radar pilot program and the incentive rebate noted earlier. These are both one-time and will not add to the ongoing transfers in future years.

The 2025 total fund sources are \$1.1 million (12.4 percent) lower than the 2024 Original Budget. In addition, the 2025 transfer from the General Fund is \$150,900 (10.5 percent) lower than the 2024 Original Budget.

The elimination of the Photo Radar pilot program removes \$1.6 million of other revenue in 2025, which is partially offset by additional intergovernmental revenue from another opioid settlement of \$600,000. The reduction in transfers is associated with a net reduction in one-time funding for impound lot fee relief associated with the Auto Theft Relief program. There is an \$100,000 amendment for a transfer from the General Fund, bringing the total transfer to the Auto Theft Relief program to \$150,000 versus \$400,000 in 2024.

Factors Affecting Expenditures

Expenditures fluctuate year-to-year based on varied program activity and tend to follow the pattern set forth by the revenue. In 2024, total uses of funds are projected to be under the 2024 Original Budget by \$345,100 (3.6 percent). Apart from personnel costs, most expenditures are charged to the supplies and services category, which is projected to be slightly over budget at year-end. This is mostly due to the incentive rebate payment of \$1.6 million in 2024. This is partially offset with some savings due to the elimination of the Photo Radar pilot program, which resulted in lower costs of \$1.1 million. Finally, the Auto Theft Aid program will expend \$325,000 less than anticipated in 2024.

The 2025 fund uses are \$813,400 (8.4 percent) lower than the 2024 Original Budget. This decrease is due to changes in multiple programs. There is a savings of \$1.5 million due to the discontinuation of the photo radar pilot program, as well as a decrease of \$575,000 for the Auto Theft Aid program. This program will continue with a budget of \$150,000 in 2025. These decreases are partially offset by a capital appropriation of \$1.5 million in 2025 to upgrade the Aurora TV channel equipment from high definition to 4K. This is a one-time cost, and the project is expected to span 2025 and 2026.

Ending Funds Available

The funds available balance is projected to increase in 2024 by \$449,800 but decrease by \$1.2 million in 2025, mostly due to the one-time appropriation for the Aurora TV channel equipment upgrade. In addition, the Community Trees and Special Courts Surcharge programs anticipate drawing down from fund balance in 2025. The bulk of the fund balance is designated for tax incentive payments, youth programs, and community tree projects.

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

Development Review Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Licenses and Permits | \$ 14,464,100 | \$ 15,925,550 | \$ 14,253,750 | \$ 15,550,450 | \$ 16,145,620 |
| Charges for Services | 9,367,030 | 7,980,223 | 7,900,473 | 9,565,059 | 9,692,455 |
| Investment Income | 225,856 | 308,690 | 150,000 | 337,000 | 300,000 |
| Other Revenues | 3,973 | 37,582 | - | - | - |
| Subtotal Revs Before Transfers In | \$ 24,060,959 | \$ 24,252,045 | \$ 22,304,223 | \$ 25,452,509 | \$ 26,138,075 |
| Transfers In (from other funds) | - | - | - | - | - |
| Total Sources Before Decrease in FA | \$ 24,060,959 | \$ 24,252,045 | \$ 22,304,223 | \$ 25,452,509 | \$ 26,138,075 |
| From Decrease in Funds Available | 4,609,966 | 3,646,785 | 1,923,240 | 1,141,987 | 854,397 |
| Total Sources | \$ 28,670,925 | \$ 27,898,830 | \$ 24,227,463 | \$ 26,594,496 | \$ 26,992,472 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 15,364,653 | \$ 17,389,176 | \$ 17,898,047 | \$ 18,732,418 | \$ 19,926,664 |
| Allocated expenses | 3,597,204 | 3,931,248 | 3,963,521 | 3,963,521 | 4,686,082 |
| Supplies & Services | 9,227,996 | 6,104,796 | 1,892,473 | 3,493,183 | 1,894,698 |
| Interfund Charges | 296,717 | 342,300 | 398,422 | 365,723 | 410,028 |
| Capital Related | 184,355 | 131,310 | 75,000 | 39,651 | 75,000 |
| Subtotal Exps Before Transfers Out | \$ 28,670,925 | \$ 27,898,830 | \$ 24,227,463 | \$ 26,594,496 | \$ 26,992,472 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 28,670,925 | \$ 27,898,830 | \$ 24,227,463 | \$ 26,594,496 | \$ 26,992,472 |
| To Increase Funds Available | - | - | - | - | - |
| Total Uses | \$ 28,670,925 | \$ 27,898,830 | \$ 24,227,463 | \$ 26,594,496 | \$ 26,992,472 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 15,878,204 | \$ 11,268,238 | \$ 5,857,566 | \$ 7,621,453 | \$ 6,479,466 |
| Net Changes in Funds Available | (4,609,966) | (3,646,785) | (1,923,240) | (1,141,987) | (854,397) |
| Total Ending Funds (Budgetary Basis) | \$ 11,268,238 | \$ 7,621,453 | \$ 3,934,326 | \$ 6,479,466 | \$ 5,625,069 |
| Components of Funds Available | | | | | |
| Committed for Development Review | \$ 11,268,238 | \$ 7,621,453 | \$ 3,934,326 | \$ 6,479,466 | \$ 5,625,069 |

Purpose of the Fund

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

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|-----------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 24,252,045 | \$ 25,452,509 | \$ 26,138,075 | \$ 27,040,350 | \$ 28,088,394 | \$ 29,184,032 | \$ 30,329,479 |
| Expenditures | 27,898,830 | 26,594,496 | 26,992,472 | 27,934,358 | 28,829,069 | 29,754,877 | 30,712,882 |
| Surplus/(Deficit) | \$ (3,646,785) | \$ (1,141,987) | \$ (854,397) | \$ (894,008) | \$ (740,675) | \$ (570,845) | \$ (383,403) |
| Funds Available | | | | | | | |
| Beginning | \$ 11,268,238 | \$ 7,621,453 | \$ 6,479,466 | \$ 5,625,069 | \$ 4,731,061 | \$ 3,990,386 | \$ 3,419,541 |
| Year-End Inc./(Dec.) | (3,646,785) | (1,141,987) | (854,397) | (894,008) | (740,675) | (570,845) | (383,403) |
| Ending Funds (Bud.) | \$ 7,621,453 | \$ 6,479,466 | \$ 5,625,069 | \$ 4,731,061 | \$ 3,990,386 | \$ 3,419,541 | \$ 3,036,138 |

Factors Affecting Revenue

Main revenue drivers in this fund are application fees and building permits, which together account for over 90 percent of fund revenue. Revenue is dependent on construction and development activity. When planning for the 2024 budget, development activity began to show noticeable improvement in 2023 from prior year lows. To that end, the 2024 revenue is projected to be \$3.1 million (14.1 percent) greater than 2024 Original Budget.

Total revenues are expected to increase by \$3.8 million (17.2 percent) in 2025 compared to the 2024 Original Budget as increased development activity indicates a positive trajectory in the next year. Future revenue projections are based on standard growth in development, redevelopment, and construction.

Factors Affecting Expenditures

The 2024 projected expenditures are \$2.4 million (9.8 percent) higher than the 2024 Original Budget. The main driver is supplies and services, projected to be \$1.6 million over budget. Contracted technical and professional services across multiple departments in order to maintain development review timelines, as well as credit card fees in excess of budget are the primary drivers for the overage. Lastly, the vacancy assumption that was implemented in 2024 as an expense reduction measure adds to the overage, as departments continue to add and retain staff to maintain service levels supported by increased revenue.

The 2025 budget is \$2.8 million (11.4 percent) higher than the 2024 Original Budget. This increase is primarily a result of added funding for: an amendment that adds 7.0 FTE to the newly formed Development Services Department, 1.0 FTE to Public Works, and 1.0 FTE to Planning and Business Development; base compensation increases in accordance with city policy; contractual increases; and lastly an increase in central administrative costs allocated to the fund. There is also a cost neutral amendment to transfer 117.0 FTE and associated operational funding from Public Works and General Management to establish the Development Services Department as part of the larger citywide reorganization in 2024. The Budget Amendment Request section of each department has additional detail on the amendments.

Ending Funds Available

Funds available are projected to continue to decrease annually from 2024 through 2029 with increased staffing costs as the main driver for expenses. It is worth noting that 2024 is projected to end the year with more funds available than the original budget assumed. Development-related revenue is anticipated to grow aggressively in 2024, and more moderately starting in 2025 through 2029, resulting in a projected fund balance of \$3.0 million in 2029.

Enhanced E-911 Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Charges for Services | \$ 7,638,602 | \$ 8,066,959 | \$ 8,568,641 | \$ 7,887,146 | \$ 12,444,163 |
| Investment Income | 119,196 | 202,234 | 152,334 | 238,387 | 230,340 |
| Subtotal Revs Before Transfers In | \$ 7,757,798 | \$ 8,269,193 | \$ 8,720,975 | \$ 8,125,533 | \$ 12,674,503 |
| Transfers In (from other funds) | 5,481,976 | 6,628,381 | 6,621,358 | 7,274,857 | 8,263,084 |
| Total Sources Before Decrease in FA | \$ 13,239,774 | \$ 14,897,574 | \$ 15,342,333 | \$ 15,400,390 | \$ 20,937,587 |
| From Decrease in Funds Available | - | 932,305 | 351,664 | 1,827,537 | - |
| Total Sources | \$ 13,239,774 | \$ 15,829,879 | \$ 15,693,997 | \$ 17,227,927 | \$ 20,937,587 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 6,965,006 | \$ 7,941,362 | \$ 8,454,878 | \$ 9,357,520 | \$ 11,046,235 |
| Supplies & Services | 2,423,820 | 2,833,467 | 3,929,523 | 3,609,009 | 5,319,055 |
| Utilities | 19,786 | 19,610 | 21,600 | 21,600 | 21,600 |
| Interfund Charges | 11,048 | 11,926 | 14,496 | 14,496 | 15,357 |
| Capital Related | 66,295 | 28,514 | - | - | - |
| Capital Projects (Continuing Appropriation) | 2,442,250 | 4,995,000 | 3,273,500 | 4,225,302 | 2,421,830 |
| Subtotal Exps Before Transfers Out | \$ 11,928,205 | \$ 15,829,879 | \$ 15,693,997 | \$ 17,227,927 | \$ 18,824,077 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 11,928,205 | \$ 15,829,879 | \$ 15,693,997 | \$ 17,227,927 | \$ 18,824,077 |
| To Increase Funds Available | 1,311,569 | - | - | - | 2,113,510 |
| Total Uses | \$ 13,239,774 | \$ 15,829,879 | \$ 15,693,997 | \$ 17,227,927 | \$ 20,937,587 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 3,981,378 | \$ 5,292,947 | \$ 3,770,858 | \$ 4,360,642 | \$ 2,533,105 |
| Net Changes in Funds Available | 1,311,569 | (932,305) | (351,664) | (1,827,537) | 2,113,510 |
| Total Ending Funds (Budgetary Basis) | \$ 5,292,947 | \$ 4,360,642 | \$ 3,419,194 | \$ 2,533,105 | \$ 4,646,615 |
| Components of Funds Available | | | | | |
| Restricted for E-911 Technology | \$ 5,292,947 | \$ 4,360,642 | \$ 3,419,194 | \$ 2,533,105 | \$ 4,646,615 |

Purpose of the Fund

The Enhanced E-911 (E-911) Fund provides for personnel answering 911 calls and the acquisition, deployment and maintenance of 911 equipment and systems to receive, dispatch, and respond to citizens' 911 calls. Funding also covers the 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.

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------|---------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | Actual | Projection | Adopted | Projected | Projected | Projected | Projected |
| Long Range Outlook | | | | | | | |
| Revenues | \$ 8,269,193 | \$ 8,125,533 | \$ 12,674,503 | \$ 12,869,691 | \$ 13,067,892 | \$ 13,269,152 | \$ 13,473,518 |
| Transfers in | 6,628,381 | 7,274,857 | 8,263,084 | 8,676,238 | 8,979,907 | 9,294,203 | 9,619,500 |
| Expenditures, Operating | 10,834,879 | 13,002,625 | 16,402,247 | 17,167,066 | 17,794,491 | 18,446,362 | 19,123,694 |
| Expenditures, Capital | 4,995,000 | 4,225,302 | 2,421,830 | 1,200,000 | 1,200,000 | 4,200,000 | 3,100,000 |
| Surplus/(Deficit) | \$ (932,305) | \$ (1,827,537) | \$ 2,113,510 | \$ 3,178,863 | \$ 3,053,308 | \$ (83,007) | \$ 869,324 |
| Funds Available | | | | | | | |
| Beginning | \$ 5,292,947 | \$ 4,360,642 | \$ 2,533,105 | \$ 4,646,615 | \$ 7,825,478 | \$ 10,878,786 | \$ 10,795,779 |
| Year-End Inc./(Dec.) | (932,305) | (1,827,537) | 2,113,510 | 3,178,863 | 3,053,308 | (83,007) | 869,324 |
| Ending Funds (Bud.) | \$ 4,360,642 | \$ 2,533,105 | \$ 4,646,615 | \$ 7,825,478 | \$ 10,878,786 | \$ 10,795,779 | \$ 11,665,103 |

Factors Affecting Revenue

In 2024, before transfers, E-911 Fund revenue is projected to be \$595,400 (6.8 percent) lower than originally budgeted, which is mostly attributable to a correction by the state Public Utilities Commission in August 2023. The correction reduced the city's allocation after the 2024 budget was finalized, leading to an anticipated shortfall of \$719,400. However, increases in interest income and a surcharge rate increase from \$1.20 to \$1.79 mid way through 2024 will offset this shortfall by \$124,000.

The General Fund transfer to the E-911 Fund covers the cost of 65.0 FTE. In 2024, transfers in will be \$653,500 greater than the 2024 Original Budget. In 2023, the opening of a third operations channel increased the workload of existing Aurora911 call takers. Consequently, existing staff was required to support the additional operational needs, resulting in increased overtime pay.

The 2025 revenue forecast before transfers is \$4.0 million (45.3 percent) higher than the 2024 Original Budget, due to the approved increase of the city 911 surcharge rate effective June 2024. A net-zero amendment in 2025, which moves 16.0 FTE from the General Fund to the E-911 Fund, increased the General Fund transfer from \$6.6 million in the 2024 Original Budget to \$8.3 million in 2025.

Factors Affecting Expenditures

In 2024, total expenditures are projected to be \$1.5 million (9.8 percent) higher than the 2024 Original Budget. This is a result of a two main factors: in Aurora911, the minimum staffing needs increased with the opening of a third operations channel in 2023 and has led to higher overtime

costs, which pushed the personal services projection \$902,600 (10.7 percent) higher in the E-911 fund. Additionally, due to rising costs, extra funding is required for the Southeast radio tower construction and the Aurora Police Department mobile data computer replacement, which will necessitate a supplemental.

The 2025 E-911 total budget exceeds the 2024 Original Budget by \$3.1 million (19.9 percent). An amendment will move 16.0 FTE from the General Fund to the E-911 Fund. This, in conjunction with projected career progressions and compensation increases, results in a \$2.6 million increase to the personal services budget. In addition, anticipated cost increases for the applications, hardware, and infrastructure to maintain the city's 911 systems added approximately \$1.4 million to the 2025 budget. Reductions of \$851,700 in the 2025 capital budget will partially offset these increases.

The five-year capital budget plan includes three life cycle replacement and infrastructure upgrade projects: the replacement of Police first-responder portable radios by 2029; a replacement of mobile data computers for Aurora Fire Rescue's 911 response; and upgrading infrastructure servers for Aurora 911's computer-aided dispatch system.

Ending Funds Available

Due to the additional surcharge, funds available are forecasted to increase from \$2.5 million in 2024 to \$11.7 million in 2029. The plan for the use of the funds is ongoing and will be part of the next budget cycle.

Fleet Management Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Charges for Services | \$ 11,041,067 | \$ 13,000,869 | \$ 14,177,224 | \$ 15,394,160 | \$ 15,405,384 |
| Other Revenues | 2,328 | 6,742 | - | 4,963 | - |
| Subtotal Revs Before Transfers In | \$ 11,043,395 | \$ 13,007,611 | \$ 14,177,224 | \$ 15,399,123 | \$ 15,405,384 |
| Transfers In (from other funds) | 321,000 | 310,000 | - | 36,066 | 35,542 |
| Total Sources Before Decrease in FA | \$ 11,364,395 | \$ 13,317,611 | \$ 14,177,224 | \$ 15,435,189 | \$ 15,440,926 |
| From Decrease in Funds Available | - | 339,832 | - | 122,895 | - |
| Total Sources | \$ 11,364,395 | \$ 13,657,443 | \$ 14,177,224 | \$ 15,558,084 | \$ 15,440,926 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 4,239,608 | \$ 4,929,601 | \$ 5,503,702 | \$ 5,669,261 | \$ 6,126,609 |
| Supplies & Services | 6,251,198 | 8,416,030 | 8,246,337 | 9,470,885 | 8,836,920 |
| Utilities | 135,602 | 151,201 | 143,800 | 125,310 | 143,800 |
| Interfund Charges | 176,290 | 190,190 | 229,455 | 229,455 | 242,611 |
| Capital Related | 117,767 | (29,579) | 53,930 | 63,173 | 53,930 |
| Subtotal Exps Before Transfers Out | \$ 10,920,465 | \$ 13,657,443 | \$ 14,177,224 | \$ 15,558,084 | \$ 15,403,870 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 10,920,465 | \$ 13,657,443 | \$ 14,177,224 | \$ 15,558,084 | \$ 15,403,870 |
| To Increase Funds Available | - | - | - | - | 37,056 |
| Total Uses | \$ 10,920,465 | \$ 13,657,443 | \$ 14,177,224 | \$ 15,558,084 | \$ 15,440,926 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 87,961 | \$ 531,891 | \$ 192,007 | \$ 192,059 | \$ 69,164 |
| Net Changes in Funds Available | 443,930 | (339,832) | - | (122,895) | 37,056 |
| Total Ending Funds (Budgetary Basis) | \$ 531,891 | \$ 192,059 | \$ 192,007 | \$ 69,164 | \$ 106,220 |
| Components of Funds Available | | | | | |
| Assigned for Fleet Operations | \$ 531,891 | \$ 192,059 | \$ 192,007 | \$ 69,164 | \$ 106,220 |

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.

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Projection | Adopted | Projected | Projected | Projected | Projected |
| Long Range Outlook | | | | | | | |
| Revenues | \$ 13,317,611 | \$ 15,435,189 | \$ 15,440,926 | \$ 16,138,940 | \$ 16,912,355 | \$ 17,726,754 | \$ 18,584,420 |
| Expenditures | 13,657,443 | 15,558,084 | 15,403,870 | 16,138,940 | 16,912,355 | 17,726,754 | 18,584,420 |
| Surplus/(Deficit) | \$ (339,832) | \$ (122,895) | \$ 37,056 | \$ - | \$ - | \$ - | \$ - |
| Funds Available | | | | | | | |
| Beginning | \$ 531,891 | \$ 192,059 | \$ 69,164 | \$ 106,220 | \$ 106,220 | \$ 106,220 | \$ 106,220 |
| Year-End Inc./ (Dec.) | (339,832) | (122,895) | 37,056 | - | - | - | - |
| Ending Funds (Bud.) | \$ 192,059 | \$ 69,164 | \$ 106,220 | \$ 106,220 | \$ 106,220 | \$ 106,220 | \$ 106,220 |

Factors Affecting Revenue

Revenues include service charges to departments for city owned vehicle repair and maintenance, fuel, and overhead. In 2024, revenue, excluding transfers, is projected to be \$1.2 million (8.6 percent) greater than the 2024 Original Budget. The increase is primarily due to greater-than-expected costs related to sublets and parts offset by lower fuel costs being charged to other departments. Fleet was able to lock into favorable fuel costs for the first quarter of 2024 to be included in budget development and the remaining quarters after.

Overall revenue, excluding transfers, will increase \$1.2 million (8.7 percent) in 2025 compared to the 2024 Original Budget. Higher sublet, parts, labor and overhead costs are the main drivers behind the increase. Overhead charges are used to help recover non-billable costs incurred by the fund for items such as utilities, replacement of tools and supplies, as well as management and administrative costs. Based on the U.S. Energy Information Administration (EIA) outlook and the fact that fuel prices for the 2025 budget are locked for the entire year, a decrease in fuel charges is anticipated.

Factors Affecting Expenditures

The 2024 Spring Supplemental Appropriation process included the addition of 2.0 FTE and \$188,800 of funding. Adjusting for the supplemental, expense projections in 2024 are \$1.2 million (8.4 percent) higher than the 2024 budget due to higher sublet and parts costs, offset by lower fuel costs.

In 2025, higher sublet, parts, labor, and overhead costs in addition to the supplemental mentioned above, plus base compensation increases, offset by lower fuel costs drive overall expenses to increase \$1.2 million (8.7 percent) compared to the 2024 Original Budget.

Ending Funds Available

Funds available are projected to decrease \$122,900 in 2024 and to increase \$37,100 in 2025. In 2026, this will result in a beginning fund balance of \$106,200 that is expected to carry forward through 2029, as all out-year budgets are balanced.

Gifts and Grants Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|---------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental | \$ 8,134,493 | \$ 11,979,220 | \$ 5,903,228 | \$ 36,689,764 | \$ 6,347,273 |
| Charges for Services | 104,974 | 250,868 | - | 34,747 | - |
| Investment Income | 650,189 | 1,252,205 | 1,000 | 1,253,415 | 2,000 |
| Other Revenues | 770,316 | 511,850 | 286,000 | 497,162 | 266,628 |
| Subtotal Revs Before Transfers In | \$ 9,659,972 | \$ 13,994,143 | \$ 6,190,228 | \$ 38,475,088 | \$ 6,615,901 |
| Transfers In (from other funds) | - | - | - | - | 126,000 |
| Total Sources Before Decrease in FA | \$ 9,659,972 | \$ 13,994,143 | \$ 6,190,228 | \$ 38,475,088 | \$ 6,741,901 |
| From Decrease in Funds Available | 14,516,620 | 3,264,545 | 3,498,769 | 30,249,920 | 3,161,960 |
| Total Sources | \$ 24,176,592 | \$ 17,258,688 | \$ 9,688,997 | \$ 68,725,008 | \$ 9,903,861 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 8,713,308 | \$ 2,046,646 | \$ 1,210,769 | \$ 1,298,673 | \$ 1,234,073 |
| Allocated Expenses | 364,032 | 135,489 | 275,000 | 284,734 | 277,298 |
| Supplies & Services | 11,506,233 | 10,771,500 | 8,198,341 | 41,368,402 | 8,388,086 |
| Interfund Charges | 3,067 | - | 4,887 | 1,025 | 4,404 |
| Capital Related | 485,766 | 1,267,527 | - | 25,772,174 | - |
| Capital Projects (Continuing Appropriations) | 3,104,186 | 3,037,526 | - | - | - |
| Subtotal Exps Before Transfers Out | \$ 24,176,592 | \$ 17,258,688 | \$ 9,688,997 | \$ 68,725,008 | \$ 9,903,861 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 24,176,592 | \$ 17,258,688 | \$ 9,688,997 | \$ 68,725,008 | \$ 9,903,861 |
| To Increase Funds Available | - | - | - | - | - |
| Total Uses | \$ 24,176,592 | \$ 17,258,688 | \$ 9,688,997 | \$ 68,725,008 | \$ 9,903,861 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 73,267,319 | \$ 58,750,699 | \$ 8,611,128 | \$ 55,486,154 | \$ 25,236,234 |
| Net Changes in Funds Available | (14,516,620) | (3,264,545) | (3,498,769) | (30,249,920) | (3,161,960) |
| Total Ending Funds (Budgetary Basis) | \$ 58,750,699 | \$ 55,486,154 | \$ 5,112,359 | \$ 25,236,234 | \$ 22,074,274 |
| Components of Funds Available | | | | | |
| Restricted for Future Gift and Grant Expenditures | \$ 58,750,699 | \$ 55,486,154 | \$ 5,112,359 | \$ 25,236,234 | \$ 22,074,274 |

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 2024 projected revenue for the fund is \$32.3 million higher than the 2024 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 2024 increase is the \$25.4 million of additional ARPA grant funds from Adams and Arapahoe Counties and the State of Colorado's Department of Local Affairs (DOLA) to purchase the Crown Plaza in North Aurora. The property will be renovated and used as a regional navigation campus to support those experiencing homelessness or housing instability. In addition, the city received a \$5.0 million Forestry grant from the United States Department of Agriculture to bolster the urban canopy in underserved communities.

Anticipated Grant revenue for 2025 is expected to increase by \$551,700 (8.9 percent) compared to the 2024 Original Budget. The majority of this increase is explained by a more optimistic view of potential grant awards by the Police Department. This is partially offset by slightly more pessimistic expectations for grant awards in the Housing and Community Services Department. As mentioned, grant awards are often hard to predict and as a result, we take a conservative approach for future revenue expectations.

Factors Affecting Expenditures

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

In 2024, expenditures are projected to be \$59.0 million higher than the 2024 Original Budget primarily due to projected spending associated with ARPA grants. This includes the expenditures related to the \$25.4 million of new ARPA funds granted in 2024 from government partners to support the regional navigation campus purchase and renovation. The fund balance will be reduced significantly by the end of 2024 requiring a supplemental appropriation.

In 2025, expenditures are anticipated to normalize after multiple years of spending down COVID-19 relief funds. The Adopted Budget reflects a \$214,900 (2.2 percent) increase from the 2024 Original Budget.

Ending Funds Available

Due to the significant influx of COVID-19 relief funds and the multi-year nature of spending, there has been a steady decline in the fund balance over the last few years. This trend continues in 2024, as \$30.2 million of fund balance is used by year-end, most of which is ARPA funding from 2022. Funds available are expected to be down to \$22.1 million by the end of 2025. 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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Charges for Services | \$ 11,729,941 | \$ 12,430,483 | \$ 10,569,700 | \$ 12,195,200 | \$ 12,999,000 |
| Investment Income | 104,279 | 262,463 | 81,000 | 150,000 | 200,000 |
| Other Revenues | 40,679 | 378,895 | 5,500 | 4,000 | 4,000 |
| Proceeds from sale of assets | - | 1,600 | - | 2,835 | - |
| Subtotal Revs Before Transfers In | \$ 11,874,899 | \$ 13,073,441 | \$ 10,656,200 | \$ 12,352,035 | \$ 13,203,000 |
| Transfers In (from other funds) | 250,000 | 250,000 | - | - | - |
| Total Sources Before Decrease in FA | \$ 12,124,899 | \$ 13,323,441 | \$ 10,656,200 | \$ 12,352,035 | \$ 13,203,000 |
| From Decrease in Funds Available | - | - | 96,199 | - | - |
| Total Sources | \$ 12,124,899 | \$ 13,323,441 | \$ 10,752,399 | \$ 12,352,035 | \$ 13,203,000 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 5,008,533 | \$ 5,260,748 | \$ 5,722,303 | \$ 5,550,669 | \$ 6,074,592 |
| Supplies & Services | 2,303,764 | 2,341,534 | 2,109,044 | 2,473,381 | 2,332,044 |
| Utilities | 1,137,335 | 936,676 | 1,231,900 | 1,231,900 | 1,231,900 |
| Interfund Charges | 257,002 | 289,303 | 329,169 | 329,169 | 362,605 |
| Debt Related | 445,022 | 461,975 | 462,680 | 462,680 | 495,180 |
| Capital Related | 24,442 | 354,835 | 97,303 | 115,903 | 97,303 |
| Capital Projects (Continuing Appropriation) | 600,000 | 575,000 | 800,000 | 800,000 | 2,050,000 |
| Subtotal Exps Before Transfers Out | \$ 9,776,098 | \$ 10,220,071 | \$ 10,752,399 | \$ 10,963,702 | \$ 12,643,624 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 9,776,098 | \$ 10,220,071 | \$ 10,752,399 | \$ 10,963,702 | \$ 12,643,624 |
| To Increase Funds Available | 2,348,801 | 3,103,370 | - | 1,388,333 | 559,376 |
| Total Uses | \$ 12,124,899 | \$ 13,323,441 | \$ 10,752,399 | \$ 12,352,035 | \$ 13,203,000 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 6,280,221 | \$ 8,629,022 | \$ 9,039,489 | \$ 11,732,392 | \$ 13,120,725 |
| Net Changes in Funds Available | 2,348,801 | 3,103,370 | (96,199) | 1,388,333 | 559,376 |
| Total Ending Funds (Budgetary Basis) | \$ 8,629,022 | \$ 11,732,392 | \$ 8,943,290 | \$ 13,120,725 | \$ 13,680,101 |
| Components of Funds Available | | | | | |
| Assigned for Golf | \$ 8,629,022 | \$ 11,732,392 | \$ 8,943,290 | \$ 13,120,725 | \$ 13,680,101 |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 13,323,441 | \$ 12,352,035 | \$ 13,203,000 | \$ 13,364,500 | \$ 13,554,500 | \$ 13,754,500 | \$ 13,942,500 |
| Expenditures, Operating | 9,645,071 | 10,163,702 | 10,593,624 | 10,926,767 | 10,676,448 | 10,981,944 | 11,299,010 |
| Expenditures, Capital | 575,000 | 800,000 | 2,050,000 | 2,570,000 | 4,150,000 | 4,010,000 | 4,300,000 |
| Surplus/(Deficit) | \$ 3,103,370 | \$ 1,388,333 | \$ 559,376 | \$ (132,267) | \$ (1,271,948) | \$ (1,237,444) | \$ (1,656,510) |
| Funds Available | | | | | | | |
| Beginning | \$ 8,629,022 | \$ 11,732,392 | \$ 13,120,725 | \$ 13,680,101 | \$ 13,547,834 | \$ 12,275,886 | \$ 11,038,442 |
| Year-End Inc./(Dec.) | 3,103,370 | 1,388,333 | 559,376 | (132,267) | (1,271,948) | (1,237,444) | (1,656,510) |
| Ending Funds (Bud.) | \$ 11,732,392 | \$ 13,120,725 | \$ 13,680,101 | \$ 13,547,834 | \$ 12,275,886 | \$ 11,038,442 | \$ 9,381,932 |

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 recent years as people's interest in various forms of outdoor recreation peaked during the COVID-19 pandemic. While it has been previously expected that golf revenues will eventually return to pre-pandemic levels, interest in golf has remained strong. Consequently, the 2024 Projection is \$1.7 million (15.9 percent) higher than the 2024 Original Budget, driven by higher projected fee revenue earned at city golf courses.

In 2025, revenues are expected to increase \$2.5 million (23.9 percent) over the 2024 Original Budget, based on the assumption that: (1) some golf-related service fees are increased; and (2) public enthusiasm in golf will remain at the higher levels experienced in recent years. Service fee revenues are projected to grow by approximately \$210,000 annually from 2026 through 2029. Starting in 2024, the \$250,000 annual transfer from the Conservation Trust Fund into the Golf Courses Fund was discontinued. This change will allow the Golf Fund to cover its own capital projects moving forward.

Factors Affecting Expenses

For 2024, projected expenses are higher than the 2024 Original Budget by \$211,300 (2.0 percent), due to projected increases in spending on supplies and services. This increase is predominantly driven by the increased purchase

of merchandise for sale in pro shops at city golf courses. Increased credit card fees associated with the merchandise sales are also increasing expenses.

For the 2025 budget, expenditures are \$1.9 million (17.6 percent) higher than the 2024 Original Budget. Of this increase, \$1.3 million relates to an increase in capital spending to better maintain city golf courses. The increase also includes \$352,300 for personal services, including a new 1.0 FTE Facilities Specialist to help address issues with aging golf facilities as well as increases driven by citywide pay and benefits increases. Finally, the 2025 budget includes an increase of \$223,000 for supplies and services to better address costs associated with increased merchandise sales.

Ending Funds Available

The 2024 ending funds available are projected to be higher than the 2023 Original Budget by \$4.2 million. The 2024 Original Budget did not anticipate that golf revenues in 2023 would outperform the record high level of revenue in 2022, resulting in the Golf Courses Fund starting 2024 with \$2.7 million higher in 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, there are significant maintenance needs to repair and replace aging infrastructure at Aurora's golf courses. As a result, significant capital spending is planned over coming years, which will drive funds available down over time.

Marijuana Tax Revenue Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Taxes | \$ 11,997,035 | \$ 10,793,335 | \$ 11,125,827 | \$ 9,671,450 | \$ 9,864,879 |
| Intergovernmental | 1,984,606 | 1,794,637 | 1,842,221 | 1,605,337 | 1,637,443 |
| Investment income | 243,765 | 460,281 | 197,000 | 364,268 | 202,000 |
| Other Revenue | - | - | - | - | - |
| Subtotal Revs Before Transfers In | \$ 14,225,406 | \$ 13,048,253 | \$ 13,165,048 | \$ 11,641,055 | \$ 11,704,322 |
| Transfers In (from other funds) | - | 279,998 | - | - | - |
| Total Sources Before Decrease in FA | \$ 14,225,406 | \$ 13,328,251 | \$ 13,165,048 | \$ 11,641,055 | \$ 11,704,322 |
| From Decrease in Funds Available | - | 4,482,023 | 1,174,162 | 2,493,433 | 2,269,319 |
| Total Sources | \$ 14,225,406 | \$ 17,810,274 | \$ 14,339,210 | \$ 14,134,488 | \$ 13,973,641 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 309,719 | \$ 278,072 | \$ 550,585 | \$ 363,849 | \$ 373,278 |
| Supplies and Services | 2,768,903 | 3,854,130 | 3,788,625 | 3,770,639 | 3,600,363 |
| Subtotal Exps Before Transfers Out | \$ 3,078,622 | \$ 4,132,202 | \$ 4,339,210 | \$ 4,134,488 | \$ 3,973,641 |
| Transfers Out (to other funds) | 9,986,732 | 13,678,072 | 10,000,000 | 10,000,000 | 10,000,000 |
| Total Uses Before Increase in FA | \$ 13,065,354 | \$ 17,810,274 | \$ 14,339,210 | \$ 14,134,488 | \$ 13,973,641 |
| To Increase Funds Available | 1,160,052 | - | - | - | - |
| Total Uses | \$ 14,225,406 | \$ 17,810,274 | \$ 14,339,210 | \$ 14,134,488 | \$ 13,973,641 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 10,069,288 | \$ 11,229,340 | \$ 4,944,580 | \$ 6,747,317 | \$ 4,253,884 |
| Net Changes in Funds Available | 1,160,052 | (4,482,023) | (1,174,162) | (2,493,433) | (2,269,319) |
| Total Ending Funds (Budgetary Basis) | \$ 11,229,340 | \$ 6,747,317 | \$ 3,770,418 | \$ 4,253,884 | \$ 1,984,565 |
| Components of Funds Available | | | | | |
| Committed for Youth Violence Prevention | \$ 2,619,187 | \$ 2,512,448 | - | \$ 1,719,554 | \$ 1,062,800 |
| Unassigned | 8,610,153 | 4,234,867 | 3,770,418 | 2,534,330 | 921,765 |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|-----------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 13,328,251 | \$ 11,641,055 | \$ 11,704,322 | \$ 11,894,369 | \$ 12,129,017 | \$ 12,368,357 | \$ 12,612,484 |
| Expenditures | 17,810,274 | 14,134,488 | 13,973,641 | 13,359,745 | 12,178,938 | 11,885,776 | 11,964,088 |
| Surplus/(Deficit) | \$ (4,482,023) | \$ (2,493,433) | \$ (2,269,319) | \$ (1,465,376) | \$ (49,921) | \$ 482,581 | \$ 648,396 |
| Funds Available | | | | | | | |
| Beginning | \$ 11,229,340 | \$ 6,747,317 | \$ 4,253,884 | \$ 1,984,565 | \$ 519,189 | \$ 469,268 | \$ 951,849 |
| Year-End Inc./ (Dec.) | (4,482,023) | (2,493,433) | (2,269,319) | (1,465,376) | (49,921) | 482,581 | 648,396 |
| Ending Funds (Bud.) | \$ 6,747,317 | \$ 4,253,884 | \$ 1,984,565 | \$ 519,189 | \$ 469,268 | \$ 951,849 | \$ 1,600,245 |

Factors Affecting Revenue

In 2024, the Aurora retail marijuana industry is projected to generate \$1.5 million (11.6 percent) less than originally budgeted. The demand for marijuana has fallen sharply from the record level sales seen during the pandemic. After reaching all-time lows in April 2023, the average market rate of retail marijuana grew slightly before declining yet again in July 2024. Retail sales have experienced more than 3 years of monthly year-over-year declines. This reduced demand has led to a decrease of Aurora-based cultivation licenses and the 2024 collection of excise tax sales tax.

The 2025 revenue forecast is \$1.5 million (11.1 percent) lower than the 2024 Original Budget and \$63,300 (0.5 percent) higher than the 2024 projection. This forecast assumes slow growth in tax revenue collections, partially offset in investment income, which will further decrease 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.

Both the 2024 projection and the 2025 budget are lower than the 2024 Original budget by \$204,700 (1.4 percent) and \$365,600 (2.5 percent) respectively. These variances are mainly due to the spending down of accumulated funds in

the Youth Violence Prevention Program. The remaining funds are projected to be spent down gradually through 2029. The decrease in marijuana tax revenue and the associated adjustments in the Homelessness and Youth Violence Prevention 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 \$2.5 million (37.0 percent) in 2024 and \$2.3 million (53.3 percent) in 2025 due to the drawdown of General and Youth Violence Prevention subfunds and the aforementioned decrease in revenues. This results in a fund balance of \$2.0 million by the end of 2025. Based on predicted spending and future collection patterns, funds available are projected to decrease through 2027 before rising again in 2028 when projected annual revenues exceed expenditures and the transfer for transportation projects and road maintenance is reduced.

Open Space Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental | \$ 13,280,409 | \$ 14,291,922 | \$ 15,343,153 | \$ 14,954,977 | \$ 15,366,581 |
| Investment Income | 288,467 | 641,746 | 286,426 | 376,000 | 335,485 |
| Subtotal Revs Before Transfers In | \$ 13,568,876 | \$ 14,933,668 | \$ 15,629,579 | \$ 15,330,977 | \$ 15,702,066 |
| Transfers In (from other funds) | - | - | - | - | - |
| Total Sources Before Decrease in FA | \$ 13,568,876 | \$ 14,933,668 | \$ 15,629,579 | \$ 15,330,977 | \$ 15,702,066 |
| From Decrease in Funds Available | 4,500,915 | 549,756 | 1,859,580 | 2,035,581 | 561,604 |
| Total Sources | \$ 18,069,791 | \$ 15,483,424 | \$ 17,489,159 | \$ 17,366,558 | \$ 16,263,670 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 3,682,705 | \$ 4,379,773 | \$ 5,373,658 | \$ 5,247,387 | \$ 5,854,370 |
| Supplies & Services | 770,612 | 1,257,949 | 776,304 | 779,974 | 1,165,304 |
| Interfund Charges | 106,160 | 114,928 | 139,697 | 139,697 | 147,996 |
| Debt Related | 1,123,533 | 1,122,768 | 1,124,500 | 1,124,500 | - |
| Capital Related | 146,739 | 272,858 | - | - | 236,000 |
| Capital Projects (Continuing Appropriation) | 12,240,042 | 8,335,148 | 10,075,000 | 10,075,000 | 8,860,000 |
| Subtotal Exps Before Transfers Out | \$ 18,069,791 | \$ 15,483,424 | \$ 17,489,159 | \$ 17,366,558 | \$ 16,263,670 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 18,069,791 | \$ 15,483,424 | \$ 17,489,159 | \$ 17,366,558 | \$ 16,263,670 |
| To Increase Funds Available | - | - | - | - | - |
| Total Uses | \$ 18,069,791 | \$ 15,483,424 | \$ 17,489,159 | \$ 17,366,558 | \$ 16,263,670 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 11,716,709 | \$ 7,215,794 | \$ 6,833,846 | \$ 6,666,038 | \$ 4,630,457 |
| Net Changes in Funds Available | (4,500,915) | (549,756) | (1,859,580) | (2,035,581) | (561,604) |
| Total Ending Funds (Budgetary Basis) | \$ 7,215,794 | \$ 6,666,038 | \$ 4,974,266 | \$ 4,630,457 | \$ 4,068,853 |
| Components of Funds Available | | | | | |
| Restricted for Open Space | \$ 7,215,794 | \$ 6,666,038 | \$ 4,974,266 | \$ 4,630,457 | \$ 4,068,853 |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|-----------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 14,933,668 | \$ 15,330,977 | \$ 15,702,066 | \$ 16,632,003 | \$ 17,241,876 | \$ 17,853,803 | \$ 18,487,448 |
| Expenditures, Operating | 7,148,276 | 7,291,558 | 7,403,670 | 7,393,161 | 7,207,846 | 7,418,310 | 7,635,790 |
| Expenditures, Capital | 8,335,148 | 10,075,000 | 8,860,000 | 8,495,000 | 8,660,000 | 12,445,000 | 5,250,000 |
| Surplus/(Deficit) | \$ (549,756) | \$ (2,035,581) | \$ (561,604) | \$ 743,842 | \$ 1,374,030 | \$ (2,009,507) | \$ 5,601,658 |
| Funds Available | | | | | | | |
| Beginning | \$ 7,215,794 | \$ 6,666,038 | \$ 4,630,457 | \$ 4,068,853 | \$ 4,812,695 | \$ 6,186,725 | \$ 4,177,218 |
| Year-End Inc./(Dec.) | (549,756) | (2,035,581) | (561,604) | 743,842 | 1,374,030 | (2,009,507) | 5,601,658 |
| Ending Funds (Bud.) | \$ 6,666,038 | \$ 4,630,457 | \$ 4,068,853 | \$ 4,812,695 | \$ 6,186,725 | \$ 4,177,218 | \$ 9,778,875 |

Factors Affecting Revenue

The majority of the year-to-year variation in this fund is related to intergovernmental revenue tied to sales tax. The 2024 projection is \$298,600 (1.9 percent) less than the 2024 Original Budget, with a decrease in intergovernmental revenue being partially offset by an increase in interest. The 2025 budget includes a \$72,500 (0.5 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. 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 total \$10.1 million in 2024, stay between \$8.5 and \$8.9 million from 2025-2027, and then vary significantly in 2028 and 2029. Significant capital projects in 2024 include Central Community Park, Plains Conservation Center Improvements, Highland Hollows Park, and Parking Lot Paving. Significant capital projects in the 2025-2029 plan include Sports Park Improvements, Buckley Quincy Park, Confluence Park, Parking Lot Paving, Dome Park, Utah Park, Great Plains Restrooms,

Triple Creek Trail, and various irrigation projects.

Concerning operating expenditures, the \$122,600 (0.7 percent) variance between the 2024 original operating budget and the 2024 projection is due to turnover resulting in vacancy savings. The 2025 operating budget is \$10,500 (0.1 percent) lower than the 2024 original operating budget, with increases in personal services and supplies budget offsetting a decrease in debt with the payoff of Sports Park debt. Personal services are increasing \$480,700 (8.9 percent), with the addition of 4.0 FTE Park Rangers and pay/benefit increases accounting for much of the increase. Supplies and services are increasing \$389,000 (50.1 percent) due to additional private security services. Capital related budget is increasing \$236,000 for the one-time purchase of mobile cameras. All of these amendments will improve park security.

Ending Funds Available

The use of funds available typically follows the capital plan. In years with relatively low capital spending funds available increase. In years with more capital spending, funds available decrease. Funds available are projected to drop to \$4.1 million through 2025 and then ebb and flow with capital spending. By 2029, they are expected to be \$9.8 million.

Parking and Mobility Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Charges for Services | \$ 33,930 | \$ 44,785 | \$ 34,000 | \$ 27,969 | \$ 28,000 |
| Intergovernmental | 106,422 | 108,551 | 110,721 | 110,721 | 112,936 |
| Fines and Forfeitures | 288,976 | 355,722 | 439,000 | 413,613 | 439,000 |
| Other Revenue | 372 | 256 | - | - | - |
| Subtotal Revs Before Transfers In | \$ 429,700 | \$ 509,314 | \$ 583,721 | \$ 552,303 | \$ 579,936 |
| Transfers In (from other funds) | 609,074 | 837,918 | 779,956 | 833,865 | 793,232 |
| Total Sources Before Decrease in FA | \$ 1,038,774 | \$ 1,347,232 | \$ 1,363,677 | \$ 1,386,168 | \$ 1,373,168 |
| From Decrease in Funds Available | - | 4,789 | - | - | - |
| Total Sources | \$ 1,038,774 | \$ 1,352,021 | \$ 1,363,677 | \$ 1,386,168 | \$ 1,373,168 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 374,051 | \$ 396,631 | \$ 408,228 | \$ 413,864 | \$ 423,741 |
| Supplies and Services | 601,964 | 849,260 | 903,074 | 942,257 | 903,074 |
| Interfund Charges | 37,054 | 41,814 | 52,375 | 30,047 | 46,353 |
| Capital Related | 20,916 | 64,316 | - | - | - |
| Subtotal Exps Before Transfers Out | \$ 1,033,985 | \$ 1,352,021 | \$ 1,363,677 | \$ 1,386,168 | \$ 1,373,168 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 1,033,985 | \$ 1,352,021 | \$ 1,363,677 | \$ 1,386,168 | \$ 1,373,168 |
| To Increase Funds Available | 4,789 | - | - | - | - |
| Total Uses | \$ 1,038,774 | \$ 1,352,021 | \$ 1,363,677 | \$ 1,386,168 | \$ 1,373,168 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ - | \$ 4,789 | \$ - | \$ - | \$ - |
| Net Changes in Funds Available | 4,789 | (4,789) | - | - | - |
| Total Ending Funds (Budgetary Basis) | \$ 4,789 | \$ - | \$ - | \$ - | \$ - |

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.

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------|-------------------|-------------|-------------|-------------|--------------|--------------|-------------|
| | Actual | Projection | Adopted | Projected | Projected | Projected | Projected |
| Long Range Outlook | | | | | | | |
| Revenues | \$ 509,314 | \$ 552,303 | \$ 579,936 | \$ 591,535 | \$ 603,366 | \$ 615,434 | \$ 627,742 |
| Transfers In | 837,918 | 833,865 | 793,232 | 800,516 | \$ 807,028 | \$ 814,018 | 821,513 |
| Expenditures | 1,352,021 | 1,386,168 | 1,373,168 | 1,392,051 | \$ 1,410,394 | \$ 1,429,452 | 1,449,255 |
| Surplus/(Deficit) | \$ (4,789) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funds Available | | | | | | | |
| Beginning | \$ 4,789 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Year-End Inc./(Dec.) | (4,789) | - | - | - | - | - | - |
| Ending Funds (Bud.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Factors Affecting Revenue

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

In 2024, citation revenue has improved, but not at the rate the original budget assumed. The majority of revenue has come from fines and forfeitures from the program actively monitoring parking rules and regulations. The demand for monthly passes for Iliff Garage and on-street paid parking continues to be low, and is not showing signs of recovery to pre-pandemic levels. Total revenues, excluding transfers in 2024 are projected to be \$31,400 (5.4 percent) less than the 2024 Original Budget. An additional \$53,900 (6.9 percent) transfer from the General Fund will be required to balance the fund.

By 2025, total revenue, excluding transfers will decrease by \$3,800 (0.6 percent) from the 2024 Original Budget. This is primarily due to a slight decrease 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 2024, expenditures are projected to be over budget by \$22,500 (1.6 percent). This is primarily due to authorized overtime to cover customer service expectations, and an unanticipated requirement for security services at the Iliff Garage for the last half of the year. In 2025, expenditures will increase by \$9,500 (0.7 percent) compared to the 2024 Original Budget. This is primarily due an increase in base adjustments for compensation, offset by a reduction of fleet-related interfund charges.

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Investment Income | \$ 299,536 | \$ 632,705 | \$ 210,000 | \$ 236,000 | \$ 216,300 |
| Other Revenues | 5,116,009 | 2,681,975 | 2,800,000 | 1,700,000 | 1,700,000 |
| Subtotal Revs Before Transfers In | \$ 5,415,545 | \$ 3,314,680 | \$ 3,010,000 | \$ 1,936,000 | \$ 1,916,300 |
| Transfers In (from other funds) | - | - | - | - | - |
| Total Sources Before Decrease in FA | \$ 5,415,545 | \$ 3,314,680 | \$ 3,010,000 | \$ 1,936,000 | \$ 1,916,300 |
| From Decrease in Funds Available | - | 1,787,487 | - | 682,962 | 1,776,321 |
| Total Sources | \$ 5,415,545 | \$ 5,102,167 | \$ 3,010,000 | \$ 2,618,962 | \$ 3,692,621 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ - | \$ 3,343 | \$ 237,442 | \$ 173,860 | \$ 344,848 |
| Allocated Expenses | - | - | 53,000 | 53,000 | 53,000 |
| Supplies and Services | - | - | 200 | 350,200 | 200,400 |
| Capital Projects (Continuing Appropriation) | 1,636,560 | 5,098,824 | 2,041,902 | 2,041,902 | 3,094,373 |
| Subtotal Exps Before Transfers Out | \$ 1,636,560 | \$ 5,102,167 | \$ 2,332,544 | \$ 2,618,962 | \$ 3,692,621 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 1,636,560 | \$ 5,102,167 | \$ 2,332,544 | \$ 2,618,962 | \$ 3,692,621 |
| To Increase Funds Available | 3,778,985 | - | 677,456 | - | - |
| Total Uses | \$ 5,415,545 | \$ 5,102,167 | \$ 3,010,000 | \$ 2,618,962 | \$ 3,692,621 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 17,160,751 | \$ 20,939,736 | \$ 19,285,912 | \$ 19,152,249 | \$ 18,469,287 |
| Net Changes in Funds Available | 3,778,985 | (1,787,487) | 677,456 | (682,962) | (1,776,321) |
| Total Ending Funds (Budgetary Basis) | \$ 20,939,736 | \$ 19,152,249 | \$ 19,963,368 | \$ 18,469,287 | \$ 16,692,966 |
| Components of Funds Available | | | | | |
| Restricted for Parks Development | \$ 20,939,736 | \$ 19,152,249 | \$ 19,963,368 | \$ 18,469,287 | \$ 16,692,966 |

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.

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|
| | Actual | Projection | Adopted | Projected | Projected | Projected | Projected |
| Long Range Outlook | | | | | | | |
| Revenues | \$ 3,314,680 | \$ 1,936,000 | \$ 1,916,300 | \$ 1,968,463 | \$ 1,970,647 | \$ 1,972,855 | \$ 1,975,083 |
| Expenditures, Operating | 3,343 | 577,060 | 598,248 | 612,968 | 626,171 | 639,795 | 653,856 |
| Expenditures, Capital | 5,098,824 | 2,041,902 | 3,094,373 | 8,524,952 | 4,702,072 | 42,599 | - |
| Surplus/(Deficit) | \$ (1,787,487) | \$ (682,962) | \$ (1,776,321) | \$ (7,169,457) | \$ (3,357,595) | \$ 1,290,460 | \$ 1,321,227 |
| Funds Available | | | | | | | |
| Beginning | \$ 20,939,736 | \$ 19,152,249 | \$ 18,469,287 | \$ 16,692,966 | \$ 9,523,509 | \$ 6,165,913 | \$ 7,456,374 |
| Year-End Inc./.(Dec.) | (1,787,487) | (682,962) | (1,776,321) | (7,169,457) | (3,357,595) | 1,290,460 | 1,321,227 |
| Ending Funds (Bud.) | \$ 19,152,249 | \$ 18,469,287 | \$ 16,692,966 | \$ 9,523,509 | \$ 6,165,913 | \$ 7,456,374 | \$ 8,777,601 |

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 2024, revenues are projected to be \$1.1 million (35.7 percent) less than the 2024 Original Budget due to lower expected development revenue. In 2025 and into the future, revenue is expected to remain in line with the 2024 Projection.

On the operating side, 2024 is expected to be \$286,400 more than the 2024 Original Budget due to additional supplies cost associated with a development refund offsetting vacancy savings. There is a Development Review Supervisor and plans review contractual services added into the 2025 budget, which drives the majority of the \$307,600 increase over the original budget.

Factors Affecting Expenditures

Expenditures in this fund can vary from year to year, depending on the capital projects funded at the time and the amount collected for each development. Revenues must be spent on neighborhood and community parks in the areas from which the revenues were collected. Revenues are reviewed annually to identify appropriate expenditure opportunities for the next two years.

Ending Funds Available

For the years with significant capital projects, funds available are expected to decline, such as in 2023-2027. In the years without significant capital expenditures, the build up of funds for large projects will increase the funds available, as seen in 2028 and 2029. By 2029, funds available are projected to be \$8.8 million.

Significant Capital Projects in 2024 include Lowry Park. In the 2025-2029 plan, Parklands Community Park, Community Park Development, Aurora Highlands, Painted Prairie, Red-tailed Hawk Park, Centre Hills Park and Signature Park are the primary projects. The detailed schedule for the PDF projects is presented in Appendix 2.

Recreation Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental | \$ 282,984 | \$ 360,435 | \$ 185,000 | \$ 893,500 | \$ 185,000 |
| Charges for Services | 4,670,012 | 6,481,777 | 6,759,050 | 6,793,790 | 7,264,550 |
| Investment Income | 29,229 | 57,358 | 32,000 | 60,000 | 58,000 |
| Other Revenues | 73,854 | 113,798 | 81,000 | 55,245 | 60,500 |
| Subtotal Revs Before Transfers In | \$ 5,056,079 | \$ 7,013,368 | \$ 7,057,050 | \$ 7,802,535 | \$ 7,568,050 |
| Transfers In (from other funds) | 7,540,953 | 8,349,782 | 9,019,991 | 9,189,991 | 9,511,984 |
| Total Sources Before Decrease in FA | \$ 12,597,032 | \$ 15,363,150 | \$ 16,077,041 | \$ 16,992,526 | \$ 17,080,034 |
| From Decrease in Funds Available | - | 295,118 | 1,191,868 | - | 826,945 |
| Total Sources | \$ 12,597,032 | \$ 15,658,268 | \$ 17,268,909 | \$ 16,992,526 | \$ 17,906,979 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 8,657,720 | \$ 10,999,811 | \$ 12,975,244 | \$ 11,603,420 | \$ 12,750,081 |
| Supplies & Services | 2,113,164 | 2,822,690 | 2,615,112 | 2,927,321 | 3,393,718 |
| Utilities | 1,199,428 | 1,353,009 | 1,339,000 | 1,339,000 | 1,339,000 |
| Interfund Charges | 303,676 | 337,053 | 330,326 | 330,326 | 411,858 |
| Capital Related | - | 131,953 | 9,227 | 9,227 | 12,322 |
| Subtotal Exps Before Transfers Out | \$ 12,273,988 | \$ 15,644,516 | \$ 17,268,909 | \$ 16,209,294 | \$ 17,906,979 |
| Transfers Out (to other funds) | 13,753 | 13,752 | - | - | - |
| Total Uses Before Increase in FA | \$ 12,287,741 | \$ 15,658,268 | \$ 17,268,909 | \$ 16,209,294 | \$ 17,906,979 |
| To Increase Funds Available | 309,291 | - | - | 783,232 | - |
| Total Uses | \$ 12,597,032 | \$ 15,658,268 | \$ 17,268,909 | \$ 16,992,526 | \$ 17,906,979 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 2,779,809 | \$ 3,089,100 | \$ 3,966,218 | \$ 2,793,982 | \$ 3,577,214 |
| Net Changes in Funds Available | 309,291 | (295,118) | (1,191,868) | 783,232 | (826,945) |
| Total Ending Funds (Budgetary Basis) | \$ 3,089,100 | \$ 2,793,982 | \$ 2,774,350 | \$ 3,577,214 | \$ 2,750,269 |
| Components of Funds Available | | | | | |
| Assigned for Recreation Services | \$ 3,089,100 | \$ 2,793,982 | \$ 2,774,350 | \$ 3,577,214 | \$ 2,750,269 |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 7,013,368 | \$ 7,802,535 | \$ 7,568,050 | \$ 7,930,155 | \$ 8,236,128 | \$ 8,554,321 | \$ 8,885,224 |
| Transfers In | 8,349,782 | 9,189,991 | 9,511,984 | 9,844,903 | 10,189,475 | 10,546,107 | 10,915,221 |
| Expenditures | 15,658,268 | 16,209,294 | 17,906,979 | 18,449,743 | 19,012,407 | 19,595,718 | 20,200,449 |
| Surplus/(Deficit) | \$ (295,118) | \$ 783,232 | \$ (826,945) | \$ (674,685) | \$ (586,804) | \$ (495,290) | \$ (400,004) |
| Funds Available | | | | | | | |
| Beginning | \$ 3,089,100 | \$ 2,793,982 | \$ 3,577,214 | \$ 2,750,269 | \$ 2,075,584 | \$ 1,488,780 | \$ 993,490 |
| Year-End Inc./(Dec.) | (295,118) | 783,232 | (826,945) | (674,685) | (586,804) | (495,290) | (400,004) |
| Ending Funds (Bud.) | \$ 2,793,982 | \$ 3,577,214 | \$ 2,750,269 | \$ 2,075,584 | \$ 1,488,780 | \$ 993,490 | \$ 593,486 |

Factors Affecting Revenue

For 2024, total Recreation Fund revenue is projected to come in \$915,500 (5.7 percent) more than originally assumed in the 2024 Original Budget. This increase is largely attributable to a projected increase in intergovernmental grants, including a \$566,000 one-time state grant to support universal preschool programming offered by the department.

For 2025, total sources are expected to increase by \$1.0 million (6.2 percent) compared to the 2024 Original Budget. This increase includes a \$505,500 (7.5 percent) increase in charges for services, which is mainly driven by anticipated fee increases for various recreational programs and passes. Total sources in 2025 also include an increase of \$492,000 (5.5 percent) in fund transfers.

Factors Affecting Expenditures

Compared to the 2024 Original Budget, 2024 projected expenditures are down \$1.1 million (6.1 percent). Projected savings relate entirely to personal services. Some of this is due to significantly high turnover, as well as difficulty in hiring both temporary and permanent positions, especially in the Aquatics and Recreation Centers & Fitness programs. In addition, supplies and services are projected to be \$312,200 (11.9 percent) over the 2024 Original Budget, in part based on spending for contractual services to backfill the work that is not being performed by employees due to hiring and retention challenges.

For 2025, expenditures are expected to be \$638,100 (3.7 percent) higher than the 2024 Original Budget. Personal services spending is projected to decline by \$225,200 (1.7 percent), driven largely by an amendment to implement Recreation Fund efficiency adjustments. This measure will eliminate a total of 8.0 FTE, while increasing contractual costs related to custodial services and security. The personal services savings associated with eliminating the 8.0 FTE is partially offset by other changes, including citywide pay and benefit increases. Given these increased contractual costs contained in the Recreation Fund efficiency adjustments amendment, spending on supplies and services will increase \$778,600. Finally, the efficiency adjustment will shift the cost of 3.0 FTE from the Recreation Fund to the Conservation Trust Fund, providing additional cost savings to support the long-term health of the Recreation Fund.

Ending Funds Available

Funds available are projected to rise significantly in 2024, up \$783,200 (28.0 percent), primarily associated with the under-spending on personal services mentioned previously. For 2025, funds available are projected to decline by \$826,900 (23.1 percent) compared to the projected balance at the end of 2024. By 2029, funds available are projected to drop below \$600,000. However, as it has done in recent years, the department will actively manage spending in accordance with revenues to maintain an appropriate funds available moving forward.

Risk Management Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | Adopted | | | | |
| Charges for Services | \$ 13,990,972 | \$ 15,767,651 | \$ 18,520,391 | \$ 18,520,391 | \$ 19,620,648 |
| Investment Income | 244,544 | 520,987 | 420,188 | 708,993 | 608,751 |
| Other Revenues | 384,262 | 838,065 | 352,800 | 1,445,331 | 352,800 |
| Subtotal Revs Before Transfers In | \$ 14,619,778 | \$ 17,126,703 | \$ 19,293,379 | \$ 20,674,715 | \$ 20,582,199 |
| Transfers In (from other funds) | 2,494,184 | 4,863,000 | 63,000 | 63,000 | 549,000 |
| Total Sources Before Decrease in FA | \$ 17,113,962 | \$ 21,989,703 | \$ 19,356,379 | \$ 20,737,715 | \$ 21,131,199 |
| From Decrease in Funds Available | 728,875 | - | 29,728 | 515,738 | - |
| Total Sources | \$ 17,842,837 | \$ 21,989,703 | \$ 19,386,107 | \$ 21,253,453 | \$ 21,131,199 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 1,201,433 | \$ 1,290,307 | \$ 1,473,431 | \$ 1,369,088 | \$ 1,756,684 |
| Supplies & Services | 16,628,503 | 20,099,741 | 17,888,399 | 19,867,388 | 18,889,829 |
| Interfund Charges | 12,901 | 13,967 | 16,977 | 16,977 | 17,986 |
| Capital Related | - | - | 7,300 | - | 7,300 |
| Subtotal Exps Before Transfers Out | \$ 17,842,837 | \$ 21,404,015 | \$ 19,386,107 | \$ 21,253,453 | \$ 20,671,799 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 17,842,837 | \$ 21,404,015 | \$ 19,386,107 | \$ 21,253,453 | \$ 20,671,799 |
| To Increase Funds Available | - | 585,688 | - | - | 459,400 |
| Total Uses | \$ 17,842,837 | \$ 21,989,703 | \$ 19,386,107 | \$ 21,253,453 | \$ 21,131,199 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 3,419,317 | \$ 2,690,442 | \$ 2,583,345 | \$ 3,276,130 | \$ 2,760,392 |
| Net Changes in Funds Available | (728,875) | 585,688 | (29,728) | (515,738) | 459,400 |
| Total Ending Funds (Budgetary Basis) | \$ 2,690,442 | \$ 3,276,130 | \$ 2,553,617 | \$ 2,760,392 | \$ 3,219,792 |
| Components of Funds Available | | | | | |
| Assigned for Additional Claim Liability | \$ 2,384,194 | \$ 2,969,882 | \$ 2,141,769 | \$ 2,401,344 | \$ 2,807,944 |
| Assigned for Firefighter Cardiac Program | 306,248 | 306,248 | 411,848 | 359,048 | 411,848 |

Purpose of the Fund

The Risk Management Fund accounts for centralized costs of self-insurance retention, administration, safety and occupational health programs, and excess insurance coverage for claims and judgments made against the city. Revenues are derived from charges to departments, interest income, and insurance recoveries.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|-----------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | - |
| Revenues | \$ 21,989,703 | \$ 20,737,715 | \$ 21,131,199 | \$ 22,210,508 | \$ 23,415,826 | \$ 24,742,171 | \$ 26,147,916 |
| Expenditures | 21,404,015 | 21,253,453 | 20,671,799 | 21,867,752 | 23,133,925 | 24,474,478 | 25,893,816 |
| Surplus/(Deficit) | \$ 585,688 | \$ (515,738) | \$ 459,400 | \$ 342,756 | \$ 281,901 | \$ 267,693 | \$ 254,100 |
| Funds Available | | | | | | | |
| Beginning | \$ 2,690,442 | \$ 3,276,130 | \$ 2,760,392 | \$ 3,219,792 | \$ 3,562,548 | \$ 3,844,449 | \$ 4,112,142 |
| Year-End Inc./(Dec.) | 585,688 | (515,738) | 459,400 | 342,756 | 281,901 | 267,693 | 254,100 |
| Ending Funds (Bud.) | \$ 3,276,130 | \$ 2,760,392 | \$ 3,219,792 | \$ 3,562,548 | \$ 3,844,449 | \$ 4,112,142 | \$ 4,366,242 |

Factors Affecting Revenue

In 2024, revenues are projected to be \$1.4 million (7.1 percent) more than the 2024 Original Budget. The primary reason for this is a \$1.1 million projected increase in insurance recoveries, based on a large recovery which was received in the first half of the year. Investment income is also \$288,800 (68.7 percent) higher than budgeted.

In 2025, internal charges to departments will increase by \$1.1 million (5.9 percent) to cover cost increases. These internal charges account for 92.9 percent of sources with approximately 77.4 percent charged to the General Fund. Revenues in 2025 also include a General Fund transfer that increased by \$486,000 to cover a one-time general liability claim.

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 2024 are projected to be \$1.9 million (9.6 percent) higher than the 2024 Original Budget due to increases in insurance premiums and claims. Workers' compensation claims are projected to be \$1.1 million (28.3 percent) higher than budgeted and general liability claims are projected to be \$638,100 (16.0 percent) higher than budgeted. Projected over-expenditures will be addressed as part of a supplemental.

In 2025, expenditures are expected to be \$1.3 million (6.6 percent) higher than the 2024 Original Budget. Appropriations for workers compensation claims will increase by \$1.3 million (31.3 percent) and insurance premiums will increase \$665,400 (13.0 percent). These increases will be partially offset by a \$1.0 million decrease in spending on the claims liability adjustment.

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

Ending Funds Available

Funds available can vary significantly from year to year. Funds available brings an additional level of confidence to the claims payable liability based on the annual actuarial report of the fund. At the end of 2020, the fund had a year-end balance of \$6.0 million. Due to significant increases in insurance premiums and claims paid over recent years, the fund balance is projected to decline to \$3.2 million at the end of 2025.

In the five-year outlook, charges to departments are expected to increase by approximately 6.0 percent annually. Funds available are projected to remain above \$3.0 million throughout the five-year plan.

Transportation Maintenance Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------------|----------------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment Income | - | 43,263 | - | - | - |
| Charges for Services | - | - | - | - | - |
| Miscellaneous Revenues | - | 30,921 | - | - | - |
| Proceeds from Borrowing | - | - | - | - | - |
| Subtotal Revs Before Transfers In | \$ - | \$ 74,184 | \$ - | \$ - | \$ - |
| Transfers In (from other funds) | - | 63,859,956 | 30,645,684 | 33,286,255 | 31,289,713 |
| Total Sources Before Decrease in FA | \$ - | \$ 63,934,140 | \$ 30,645,684 | \$ 33,286,255 | \$ 31,289,713 |
| From Decrease in Funds Available | - | - | - | 43,263 | - |
| Total Sources | \$ - | \$ 63,934,140 | \$ 30,645,684 | \$ 33,329,518 | \$ 31,289,713 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Capital Projects (Continuing Appropriations) | \$ - | \$ 63,890,877 | \$ 30,645,684 | \$ 33,329,518 | \$ 31,289,713 |
| Subtotal Exps Before Transfers Out | \$ - | \$ 63,890,877 | \$ 30,645,684 | \$ 33,329,518 | \$ 31,289,713 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ - | \$ 63,890,877 | \$ 30,645,684 | \$ 33,329,518 | \$ 31,289,713 |
| To Increase Funds Available | - | 43,263 | - | - | - |
| Total Uses | \$ - | \$ 63,934,140 | \$ 30,645,684 | \$ 33,329,518 | \$ 31,289,713 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ - | \$ - | \$ - | 43,263 | \$ - |
| Net Changes in Funds Available | - | 43,263 | - | (43,263) | - |
| Total Ending Funds (Budgetary Basis) | \$ - | \$ 43,263 | \$ - | - | \$ - |
| Components of Funds Available | | | | | |
| Committed for Specific Projects | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted for Specific Projects | - | - | - | - | - |
| Assigned for Five Year Capital Needs | - | 43,263 | - | - | - |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|-----------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 63,934,140 | \$ 33,286,255 | \$ 31,289,713 | \$ 33,819,992 | \$ 34,496,392 | \$ 36,221,210 | \$ 38,032,271 |
| Expenditures, Operating | - | - | - | - | - | - | - |
| Expenditures, Capital | 63,890,877 | 33,329,518 | 31,289,713 | 33,819,992 | 34,496,392 | 36,221,210 | 38,032,271 |
| Surplus/(Deficit) | \$ 43,263 | \$ (43,263) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funds Available | | | | | | | |
| Beginning | \$ - | \$ 43,263 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Year-End Inc./(Dec.) | 43,263 | (43,263) | - | - | - | - | - |
| Ending Funds (Bud.) | \$ 43,263 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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. In 2024, an additional \$2.6 million is being added to the originally budgeted transfer to consolidate several one-time maintenance projects. In 2025 and the out years, maintenance projects average around \$34.8 million annually.

Wastewater Fund Summary

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Utility Sales | \$ 69,934,670 | \$ 73,551,377 | \$ 78,363,566 | \$ 78,363,566 | \$ 85,152,050 |
| Development Fees | 11,306,641 | 15,784,201 | 8,985,268 | 10,644,584 | 12,646,647 |
| Charges for Services | 7,767,471 | 8,145,742 | 8,721,037 | 8,721,037 | 9,346,998 |
| Investment Income | 1,515,591 | 3,683,668 | 1,578,127 | 1,633,507 | 1,053,744 |
| Other Revenues | 1,864,933 | 2,514,734 | 1,508,972 | 1,652,812 | 1,764,239 |
| Proceeds from Borrowing | - | 45,469,805 | 71,050,000 | - | 70,000,000 |
| Assets Restricted for Debt Service | - | - | - | - | - |
| Subtotal Revs Before Transfers In | \$ 92,389,306 | \$ 149,149,527 | \$ 170,206,970 | \$ 101,015,506 | \$ 179,963,678 |
| Transfers In (from other funds) | - | - | - | - | - |
| Total Sources Before Decrease in FA | \$ 92,389,306 | \$ 149,149,527 | \$ 170,206,970 | \$ 101,015,506 | \$ 179,963,678 |
| From Decrease in Funds Available | 23,052,523 | - | - | 34,790,070 | - |
| Total Sources | \$ 115,441,829 | \$ 149,149,527 | \$ 170,206,970 | \$ 135,805,576 | \$ 179,963,678 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 15,223,307 | \$ 16,426,117 | \$ 19,418,148 | \$ 17,530,796 | \$ 20,943,401 |
| Allocated Expenses | 3,890,289 | 4,667,156 | 4,677,409 | 4,677,409 | 5,261,230 |
| Supplies & Services | 3,999,667 | 5,330,122 | 6,615,123 | 6,528,284 | 8,361,660 |
| Utilities | 32,215,440 | 33,379,379 | 34,008,650 | 33,651,758 | 40,576,650 |
| Interfund Charges | 933,026 | 1,022,259 | 1,424,389 | 1,275,186 | 1,727,242 |
| Debt Related | 8,501,698 | 10,563,039 | 10,380,527 | 10,381,080 | 13,291,234 |
| Capital Related | 2,863,402 | 2,696,155 | 2,787,928 | 4,029,371 | 2,772,928 |
| Capital Projects (Continuing Appropriation) | 47,815,000 | 45,724,738 | 75,139,690 | 57,731,692 | 83,934,776 |
| Subtotal Exps Before Transfers Out | \$ 115,441,829 | \$ 119,808,965 | \$ 154,451,864 | \$ 135,805,576 | \$ 176,869,121 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 115,441,829 | \$ 119,808,965 | \$ 154,451,864 | \$ 135,805,576 | \$ 176,869,121 |
| To Increase Funds Available | - | 29,340,562 | 15,755,106 | - | 3,094,557 |
| Total Uses | \$ 115,441,829 | \$ 149,149,527 | \$ 170,206,970 | \$ 135,805,576 | \$ 179,963,678 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 30,273,015 | \$ 7,220,492 | \$ 28,673,325 | \$ 36,561,054 | \$ 1,770,984 |
| Net Changes in Funds Available | (23,052,523) | 29,340,562 | 15,755,106 | (34,790,070) | 3,094,557 |
| Total Ending Funds (Budgetary Basis) | \$ 7,220,492 | \$ 36,561,054 | \$ 44,428,431 | \$ 1,770,984 | \$ 4,865,541 |
| Components of Funds Available | | | | | |
| Assigned to Wastewater Operations | \$ 7,220,492 | \$ 36,561,054 | \$ 44,428,431 | \$ 1,770,984 | \$ 4,865,541 |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|-----------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$103,679,722 | \$ 101,015,506 | \$ 109,963,678 | \$ 120,778,940 | \$ 128,559,561 | \$ 136,747,921 | \$ 146,094,971 |
| Proceeds From Borrowing | 45,469,805 | - | 70,000,000 | 20,000,000 | - | - | - |
| Expenditures - Operating | 74,084,227 | 78,073,884 | 92,934,345 | 97,817,728 | 97,810,195 | 100,605,575 | 103,509,100 |
| Expenditures - Capital | 45,724,738 | 57,731,692 | 83,934,776 | 34,353,965 | 28,252,625 | 45,512,866 | 48,682,070 |
| Surplus/(Deficit) | \$ 29,340,562 | \$ (34,790,070) | \$ 3,094,557 | \$ 8,607,248 | \$ 2,496,741 | \$ (9,370,520) | \$ (6,096,199) |
| Funds Available | | | | | | | |
| Beginning | \$ 7,220,492 | \$ 36,561,054 | \$ 1,770,984 | \$ 4,865,541 | \$ 13,472,789 | \$ 15,969,531 | \$ 6,599,010 |
| Year-End Inc./(Dec.) | 29,340,562 | (34,790,070) | 3,094,557 | 8,607,248 | 2,496,741 | (9,370,520) | (6,096,199) |
| Ending Funds (Bud.) | \$ 36,561,054 | \$ 1,770,984 | \$ 4,865,541 | \$ 13,472,789 | \$ 15,969,531 | \$ 6,599,010 | \$ 502,812 |

Factors Affecting Revenue

Revenue is comprised primarily of utility sales, development fees, and other charges for services. The 2024 projected revenues for the Wastewater Fund are \$1.9 million (1.9 percent) above the budgeted revenues for the year, excluding debt proceeds. The 2024 Original Budget included debt proceeds of \$71.1 million that have slipped out to 2025, bringing the projection down in 2024. When excluding sources from debt, there is a slight revenue increase primarily due to a 7.0 percent increase in sewer rates and an increase in development fees in accordance with population and growth assumptions. There was no rate increase for stormwater in 2024.

The 2025 Budget is \$9.8 million (5.7 percent) higher than the 2024 Original Budget. This is attributed to a 10.0 percent increase in sewer rates and a 3.5 percent increase in stormwater rates. In, 2025, there will be a debt issuance of \$70.0 million to cover capital project costs.

Annual forecasts through 2029 are based on an historical average customer growth prepared by Aurora Water staff. Similar to 2025, rates in 2026 include increases of 10.0 percent for sanitary sewer and 3.5 percent for stormwater. Sewer and stormwater connection fees are projected to have inflationary increases in the out-years. The amount of actual future rate and fee increases, if any, 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 2024 operating expenses, which excludes capital projects, are projected to be lower than the 2024 Original Budget by 1.2 million (1.6 percent). This variance is primarily due to a decrease in personal services from vacancy savings (\$1.9 million), utilities (\$356,900) and offset by an increase in capital related expenses (\$1.2 million). Operating expenses for 2025 increased by \$13.6 million (17.2 percent) compared to the 2024 Original Budget, due primarily to increases in personal services (\$1.5 million), supplies and services (\$1.7 million), utilities (\$6.6 million), and debt related expenses (\$2.9 million).

The 2024 capital projection is \$17.4 million (23.2 percent) lower than the 2024 Original Budget due to realignment of project timelines and reduced spending. Major capital projects funded in 2025 through 2029 include new infrastructure and repair to ensure properly maintained systems, and new projects for enhancing current infrastructure and growth. Significant projects include New Sewer Line Construction (\$46.0 million), Crossing Structure Projects (\$28.6 million), and Miscellaneous Sewer Replacements (\$23.1 million).

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| SOURCES OF FUNDS | | | | | |
| Revenues | | | | | |
| Utility Sales | \$ 138,869,194 | \$ 122,610,480 | \$ 152,139,582 | \$ 152,856,592 | \$ 161,868,192 |
| Development Fees | 60,718,289 | 73,940,196 | 41,482,923 | 53,918,509 | 60,333,826 |
| Charges for Services | 4,231,703 | 4,049,054 | 3,116,847 | 3,346,823 | 3,328,068 |
| Investment Income | 3,296,663 | 5,770,016 | 2,015,700 | 3,676,488 | 3,378,841 |
| Other Revenues | 5,624,111 | 5,340,986 | 2,693,557 | 2,626,248 | 3,209,742 |
| Proceeds from Borrowing | - | - | 400,000,000 | 100,000,000 | 400,000,000 |
| Subtotal Revs Before Transfers In | \$ 212,739,960 | \$ 211,710,732 | \$ 601,448,609 | \$ 316,424,660 | \$ 632,118,669 |
| Transfers In (from other funds) | - | - | - | - | - |
| Total Sources Before Decrease in FA | \$ 212,739,960 | \$ 211,710,732 | \$ 601,448,609 | \$ 316,424,660 | \$ 632,118,669 |
| From Decrease in Funds Available | 21,000,685 | 36,333,139 | - | - | - |
| Total Sources | \$ 233,740,645 | \$ 248,043,871 | \$ 601,448,609 | \$ 316,424,660 | \$ 632,118,669 |
| USES OF FUNDS | | | | | |
| Expenditures | | | | | |
| Personal Services | \$ 33,006,217 | \$ 35,738,164 | \$ 39,277,991 | \$ 36,786,712 | \$ 41,986,422 |
| Allocated Expenses | 6,226,711 | 7,008,588 | 6,847,308 | 6,847,308 | 5,525,722 |
| Supplies & Services | 26,099,773 | 26,490,157 | 30,588,683 | 28,625,745 | 36,293,828 |
| Utilities | 9,989,825 | 15,025,073 | 20,565,720 | 18,575,965 | 17,223,109 |
| Interfund Charges | 2,215,144 | 2,586,752 | 3,372,719 | 2,951,192 | 3,590,799 |
| Debt Related | 27,280,034 | 28,718,219 | 28,648,881 | 35,164,928 | 61,169,198 |
| Capital Related | 2,616,867 | 4,830,426 | 2,278,444 | 2,566,073 | 2,332,244 |
| Capital Projects (Continuing Appropriation) | 126,306,075 | 127,646,494 | 247,940,057 | 166,522,177 | 269,772,992 |
| Subtotal Exps Before Transfers Out | \$ 233,740,645 | \$ 248,043,871 | \$ 379,519,803 | \$ 298,040,100 | \$ 437,894,314 |
| Transfers Out (to other funds) | - | - | - | - | - |
| Total Uses Before Increase in FA | \$ 233,740,645 | \$ 248,043,871 | \$ 379,519,803 | \$ 298,040,100 | \$ 437,894,314 |
| To Increase Funds Available | - | - | 221,928,806 | 18,384,560 | 194,224,355 |
| Total Uses | \$ 233,740,645 | \$ 248,043,871 | \$ 601,448,609 | \$ 316,424,660 | \$ 632,118,669 |
| FUNDS AVAILABLE | | | | | |
| Beginning Funds Available | \$ 83,663,505 | \$ 62,662,820 | \$ 117,563 | \$ 26,329,681 | \$ 44,714,241 |
| Net Changes in Funds Available | (21,000,685) | (36,333,139) | 221,928,806 | 18,384,560 | 194,224,355 |
| Total Ending Funds (Budgetary Basis) | \$ 62,662,820 | \$ 26,329,681 | \$ 222,046,369 | \$ 44,714,241 | \$ 238,938,596 |
| Components of Funds Available | | | | | |
| Assigned to Water Operations | \$ 62,662,820 | \$ 26,329,681 | \$ 222,046,369 | \$ 44,714,241 | \$ 238,938,596 |

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.

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------|------------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Long Range Outlook | | | | | | | |
| Revenues | \$ 211,710,732 | \$ 216,424,660 | \$ 232,118,669 | \$ 264,070,562 | \$ 271,913,698 | \$ 305,935,998 | \$ 324,779,248 |
| Proceeds From Borrowing | - | 100,000,000 | 400,000,000 | - | 800,000,000 | - | - |
| Expenditures - Operating | 120,397,377 | 131,517,923 | 168,121,322 | 170,911,372 | 225,086,807 | 227,791,708 | 230,597,636 |
| Expenditures - Capital | 127,646,494 | 166,522,177 | 269,772,992 | 327,463,150 | 332,723,595 | 300,498,501 | 291,695,467 |
| Surplus/(Deficit) | \$ (36,333,139) | \$ 18,384,560 | \$ 194,224,355 | \$ (234,303,960) | \$ 514,103,296 | \$ (222,354,211) | \$ (197,513,855) |
| Funds Available | | | | | | | |
| Beginning | \$ 62,662,820 | \$ 26,329,681 | \$ 44,714,241 | \$ 238,938,596 | \$ 4,634,636 | \$ 518,737,932 | \$ 296,383,721 |
| Year-End Inc./(Dec.) | (36,333,139) | 18,384,560 | 194,224,355 | (234,303,960) | 514,103,296 | (222,354,211) | (197,513,855) |
| Ending Funds (Bud.) | \$ 26,329,681 | \$ 44,714,241 | \$ 238,938,596 | \$ 4,634,636 | \$ 518,737,932 | \$ 296,383,721 | \$ 98,869,866 |

Factors Affecting Revenue

Revenue is comprised primarily of utility sales and development fees. The 2024 revenue projections are \$15.0 million (7.4 percent) higher than budgeted, excluding debt proceeds. The 2024 Original Budget debt issuance was reduced from \$400.0 million to \$100.0 million. Utility sales are higher in 2024 compared to 2023 due to less precipitation in 2024 driving greater water usage. Development fees are higher than originally budgeted driven by continued growth within the city.

In 2025, total revenues are expected to be \$30.7 million (5.1 percent) higher than the 2024 Original Budget. A majority of the increase can be attributed to a rate increase of 5.0 percent in water.

Annual forecasts through 2029 are based on 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 2025 through 2029.

Factors Affecting Expenses

Expenses in the Water Fund vary from year to year, mainly due to the timing of capital projects. The 2024 operating expenses, which exclude capital projects, are projected to be lower than the 2024 Original Budget by \$61,800 (0.0 percent). This variance is primarily due to a decrease in personal services (\$2.5 million), supplies and services (\$2.0 million) and utilities (\$2.0 million) offset by an increase in debt related expenses (\$6.5 million). Operating expenses for 2025 will increase \$36.5 million (27.8 percent) compared to the 2024 Original Budget, primarily due to personal services of \$2.7 million, supplies and services of \$5.7 million primarily associated with

intergovernmental agreements and the new Southeast Area Maintenance Facility, and for debt related expenses of \$32.5 million for the principal and interest in the original debt schedules and new debt issuances in 2024 and 2025.

The 2024 capital projection is \$81.4 million (32.8 percent) lower than the Original Budget due to realignment of project timelines and reduced spending. Major capital projects funded in 2025 through 2029 include new infrastructure and repair to ensure properly maintained systems, and new projects for enhancing current infrastructure and growth. Capital projects costs are subject to change as more information becomes available. Significant projects include Wild Horse Reservoir (\$488.9 million), Improvements to Water Purification Facilities (\$359.5 million), Transmission & Distribution (\$168.5 million), Water Rights Acquisition (\$101.0 million), and Rampart Water Delivery System (\$98.8 million).

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

Ending Funds Available

Funds available will fluctuate from 2024 to 2029 based on receipt of debt proceeds and the subsequent expense on capital projects. Aurora Water will continue to reevaluate the capital project plan and debt issuances in the upcoming years to avoid negative fund balances.





City of Aurora, Colorado

**2025 Operating and Capital
Improvement Budget**

**DEPARTMENT
OPERATING BUDGETS**



2025 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;
- 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 2022 through 2025 are presented for the operating budget. The 2022 and 2023 data represent actual expenditures reconciled to the city's Annual Comprehensive Financial Report, with minor variances due to rounding.

The 2024 original data represents the original Adopted Budget that was adopted by City Council in the fall of 2023. The 2024 projection data represents a projection of year-end expenditures. The 2025 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. While the majority of items affect expenditures, some amendments have impacts to city revenues. For example, an elimination of a recreation program would also likely reduce fee revenue from the program. Therefore, the 'Net' column demonstrates the net impact to the fund from a budget amendment.

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

The sum of the prior-year original budget, base budget adjustments and operating budget amendments will result in the department's 2025 operating budget. Details on how the funding is used are included by program in the program section.

Aurora Water

PROGRAM SUMMARY

| | | |
|---|--|---|
| <p>Administration</p> <p>\$692,673 2 FTE</p> <p>*Provide executive management direction and control for Aurora Water</p> | <p>Debt Service</p> <p>\$74,458,252 0 FTE</p> <p>*Fund debt service payments for the Water and Wastewater funds</p> | <p>Environmental Services</p> <p>\$7,344,519 26 FTE</p> <p>*Conduct environmental inspections to adhere to the city’s MS4 permit and provide compliance and permitting support</p> |
| <p>Financial Administration</p> <p>\$73,368,203 29 FTE</p> <p>*Provide administrative, financial, and business analysis support for Aurora Water operations and capital improvement program</p> | <p>Internal & External Relations</p> <p>\$6,749,535 35 FTE</p> <p>*Provides customer service, public and community relations and intergovernmental relations services for department</p> | <p>Operations & Maintenance</p> <p>\$27,007,344 148 FTE</p> <p>*Operation and maintenance of water delivery system and sanitary sewer and storm drainage collection systems</p> |
| <p>Planning & Engineering Services</p> <p>\$16,097,967 80 FTE</p> <p>*Provide infrastructure planning, engineering review, capital project delivery, inspections, and technology administration</p> | <p>Support Services</p> <p>\$13,381,760 87 FTE</p> <p>*Provide high quality, efficient, and cost-effective services to internal and external customers, and support operational activities</p> | <p>Treatment</p> <p>\$20,643,961 77 FTE</p> <p>*Provide treated water, reuse water treatment services, and operation and maintenance of raw water supply systems</p> |
| <p>Water Supply & Demand</p> <p>\$22,151,168 34 FTE</p> <p>*Provide water information and conservation services to the public</p> | | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 489.00 | 509.00 | 509.00 | 509.00 | 518.00 |
| EXPENDITURES | \$175,443,693 | \$196,262,956 | \$211,681,012 | \$210,623,002 | \$261,895,382 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Regular - FTE | 489.00 | 509.00 | 509.00 | 509.00 | 518.00 |
| Personal Services | 47,959,212 | 53,155,879 | 59,599,086 | 55,315,580 | 63,809,908 |
| Allocated Expenses | 10,116,999 | 11,675,745 | 11,524,717 | 11,524,717 | 10,786,952 |
| Supplies and Services | 30,752,042 | 32,610,024 | 37,089,951 | 35,187,152 | 44,643,433 |
| Utilities | 42,205,262 | 48,404,454 | 54,574,370 | 52,227,723 | 57,799,759 |
| Interfund Charges | 3,649,101 | 4,231,944 | 4,797,108 | 4,814,396 | 5,289,726 |
| Debt Related | 35,781,733 | 39,281,259 | 39,029,408 | 45,546,008 | 74,460,432 |
| Capital Related | 4,979,344 | 6,903,651 | 5,066,372 | 6,007,426 | 5,105,172 |
| Expenditures Total | \$175,443,693 | \$196,262,956 | \$211,681,012 | \$210,623,002 | \$261,895,382 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Aurora Water Department 2024 projection is \$1.1 million (0.5 percent) less than the 2024 Original Budget across all funds. Wastewater Funds make up the majority of the savings. The Wastewater Fund is projecting \$1.1 million in savings, primarily from vacancy related personal services.

The Water Fund is projected to be \$317,700 (0.2 percent) greater than the 2024 Original Budget, although there is a significant amount of variation within expense types. Debt related expenses are projected to be \$6.5 million (22.7 percent) over the original budget to account for debt payments that were originally expected to start in 2025. This is almost entirely offset with \$2.2 million (5.8 percent) vacancy-related personal services savings, \$2.0 million in electricity-related utility savings, and \$1.8 million (6.0 percent) professional service-related Supplies and Services savings.

2025 Department Budget Variance

The Aurora Water Department 2025 budget is \$50.2 million (23.7 percent) higher than the 2024 Original Budget with \$45.1 million coming from base adjustments and \$5.1 million coming from amendments.

The Wastewater Fund base adjustments total \$11.5 million (14.5 percent increase), with a \$6.6 million increase in purchased sewer/storm utilities and a \$2.9 million increase in debt-related expenses as the primary drivers. Other significant base adjustments in the Wastewater Fund include \$995,900 in personal services increases in accordance with city policy and \$758,700 increase in allocated expenses. There are \$2.1 million in amendments in the Wastewater Fund detailed below.

The Water Fund has \$30.9 million in base adjustments, with significant variations within account types. The largest driver is a \$32.5 million increase associated with debt-related expenses. Personal Services are increasing \$2.2 million (5.6 percent) in accordance with city policy. Increases in repair and maintenance equipment at Binney Water Purification Facility, hosted subscriptions in various programs, and ditch company assessments associated with the Arkansas Valley project drive a \$3.5 million (11.3 percent) increase in supplies and services budget. These increases are partially offset by a \$3.3 million (16.3 percent) decrease in purchased water/storage utilities budget. There are \$3.0 million in amendments in the Water Fund detailed below.

Aurora Water budgets in General Fund and Development Review have insubstantial changes and no amendments.

Aurora Water

DEPARTMENT NARRATIVE

In total, there are \$5.1 million in amendments in Aurora Water. The largest is a \$2.0 million increase in Southeast Area Maintenance (SEAM) Facility operating costs which spans both funds. There is also a professional services increase amendment totaling \$1.9 million. There are 9.0 FTE being added across both funds to serve various needs. Details behind this amendment can be found in the Budget Amendment Request section.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|---------------------|
| Prior Year One Times | -805,412 |
| Mid Year Modifications | 1,000,000 |
| Compensation Adjustments | 3,282,756 |
| Mandated Costs | 41,733,150 |
| Other Adjustments | -117,753 |
| Total Base Adjustments | \$45,092,741 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | | | |
|---|------------------------|---------|-------------------|-----------|--------------|------------------|
| | Wastewater Fund | | Water Fund | | Total | |
| | FTE | Budget | FTE | Budget | FTE | Budget |
| <i>New Appropriation</i> | | | | | | |
| 2025 Professional Services Increases | 0.00 | 740,000 | 0.00 | 1,110,000 | 0.00 | 1,850,000 |
| Program affected: Planning & Engineering Services Strategic Outcome: Well-Managed Duration: One-time Planning and Engineering has over a dozen projects which require funding in 2025. The existing Professional Services budget does not cover all projected costs. This one-time add will cover the new Enterprise Asset Management (EAM) software implementation (\$1.2 million), Erosion and Sediment Control Manual Update (\$350,000), and the North Campus Master Plan Update (\$300,000). | | | | | | |
| Add 1.0 FTE Calibration Specialist | 0.00 | - | 1.00 | 180,365 | 1.00 | 180,365 |
| Program affected: Treatment Strategic Outcome: Well-managed Duration: Ongoing and One-time This amendment adds a 1.0 FTE Calibration Specialist. Responsibilities for this position include troubleshooting computerized process control equipment and process instrumentation located at treatment facilities, pump stations, wellfields and remote facilities. This position provides technical oversight and training to operational staff. The Calibration Specialist trains and instructs operations personnel in proper use and maintenance of monitoring equipment; communicates instrument performance data to the site owners and develops standard operating procedures for all on-line instrumentation. Aurora Water relies on on-line instrumentation to make data driven decisions for the relentless protection of public health. It is of the utmost importance that the data is beyond reproach and all on-line instrumentation is extremely accurate and well maintained. The Calibration Specialist will be responsible to ensure programs, protocol, training, are in place to provide reliability through redundancy, resilience, and robustness of all on-line analyzers. | | | | | | |

Aurora Water

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | | | |
|---------------------------|-----------------|--------|------------|--------|-------|--------|
| | Wastewater Fund | | Water Fund | | Total | |
| | FTE | Budget | FTE | Budget | FTE | Budget |

New Appropriation

| | | | | | | |
|---|------|--------|------|--------|-------------|----------------|
| Add 1.0 FTE Communication Strategist Senior | 0.40 | 52,074 | 0.60 | 78,109 | 1.00 | 130,183 |
|---|------|--------|------|--------|-------------|----------------|

Program affected: Internal & External Relations
 Strategic Outcome: Well-Managed
 Duration: \$128,500 Ongoing, \$1,700 One-time
 Since the creation of the Water Capital Projects Delivery Services program in 2007, one Communication Marketing Specialist Senior has been assigned to support this group's public communications needs, including early identification of communities and stakeholders that may be impacted by projects, both within and outside of the city boundaries. A project communication protocol is developed which involves project notification mailings, public meetings, and in-person outreach. As of May 2024, Water Capital Projects Delivery Services has over 60 active projects either under construction, in design, or being studied, many of which require ongoing and proactive public outreach to help prevent confusion, project resistance, or unnecessary risk claims. Several recent projects have required a reactive response from Water and/or city management due to the minimal or inadequate outreach performed in advance of the projects. Additional resources are needed to ensure that future project outreach can be strategically and proactively managed. An additional 1.0 FTE Communication Marketing Specialist Senior is requested not only to meet these additional needs but also to provide a sustainable backup for the current position, as well as allow for knowledge transfer and succession planning in a critical communications area. Soft costs associated with position are the standard employee office needs.

| | | | | | | |
|--------------------------------|------|--------|------|--------|-------------|----------------|
| Add 1.0 FTE Grants Coordinator | 0.40 | 42,009 | 0.60 | 63,011 | 1.00 | 105,020 |
|--------------------------------|------|--------|------|--------|-------------|----------------|

Program affected: Financial Administration
 Strategic Outcome: Well-managed
 Duration: Ongoing
 This amendment will create a 1.0 FTE Grants Coordinator for the grant program. This position acts as a technical resource to internal and external sources for all grant funding. Pursuing grant funding will benefit the citizens of Aurora by returning their tax dollars and pushing forward important projects for the water system. The employee will perform administration, project prioritization, and compliance duties, act as a technical resource to project managers, hold monthly meetings, file compliance documentation, and serve the function of audit representative on Aurora Water grants.

| | | | | | | |
|-----------------------------|------|--------|------|--------|-------------|----------------|
| Add 1.0 FTE Pricing Analyst | 0.40 | 45,656 | 0.60 | 68,478 | 1.00 | 114,134 |
|-----------------------------|------|--------|------|--------|-------------|----------------|

Program affected: Financial Administration
 Strategic Outcome: Well-Managed
 Duration: \$112,500 Ongoing, \$1,700 One-time
 The Financial Administration program is trying to find new ways to keep up with the changing environment and costs while trying to make rates sustainable for Aurora Water customers and determining the best measure for conservation efforts. Aurora Water is trying to keep up with the system and financial growth of the city, the acquisition of new water rights, rate designs, addition of new rate structures and contracts, managing two funds, and maintaining sustainable rates to Aurora Water customers for the growing city by requesting 1.0 FTE Pricing Analyst.

Aurora Water

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | | | |
|---|-----------------|---------|------------|---------|-------|---------|
| | Wastewater Fund | | Water Fund | | Total | |
| | FTE | Budget | FTE | Budget | FTE | Budget |
| <i>New Appropriation</i> | | | | | | |
| Add 1.0 FTE Program Coordinator for Aurora Water Cares Program | 0.40 | 46,273 | 0.60 | 69,406 | 1.00 | 115,679 |
| <p>Program affected: Financial Administration Strategic Outcome: Well-Managed Duration: \$114,000 Ongoing, \$1,700 One-time Aurora Water management has made the decision to remove an outside vendor from processing the Aurora Water Cares (AWC) program and is moving the program within the city. This program can be administered by Aurora Water by creating 1.0 FTE Program Coordinator. This will allow Aurora Water to streamline the process, create efficiencies for customers, allow more transparent reporting and compliance measures, and allow Aurora Water to have more oversight of the program through funding and guidelines. There is a net cost to this adjustment as the outside vendor was funded with vacancy savings.</p> | | | | | | |
| Add 1.0 FTE Water Resources Project Manager | 0.00 | - | 1.00 | 223,546 | 1.00 | 223,546 |
| <p>Program affected: Water Supply & Demand Strategic Outcome: Well-Managed Duration: \$152,500 Ongoing, \$71,100 One-time Water Supply and Demand Division has a need for 1.0 FTE Water Resources Project Manager to address the new responsibilities and land management surrounding the new 5200 acre Aurora Farm as well as the continued requirement for water acquisitions, storage acquisition and development, land management, and water court change and protection cases to ensure the Water Department can provide dependable and sustainable water into the future. This request will address the growing need for water to keep up with projected population growth and need as defined in the Integrated Water Master Plan 2 (IWMP2). The recent master planning completed in the IWMP2 have identified a need for continued and significant water acquisitions, storage acquisition and development, and water court activities to make currently owned and newly acquired water available for municipal uses. These tasks fall to the Water Supply and Demand Division to complete. The current staffing in the Water Supply and Demand Division and specifically the Colorado / Arkansas is not sufficient to ensure the goals of these master plans are met. Additionally, with the newly acquired Aurora Farm in the Arkansas Basin that will facilitate the interruptible supply and drought recovery water from this basin has added significant land management responsibilities to the Rocky Ford Team.</p> | | | | | | |
| Add 3.0 FTE Drainage Staff to Replace Third Party Contracts | 3.00 | 402,702 | 0.00 | - | 3.00 | 402,702 |
| <p>Program affected: Planning and Engineering Services Strategic Outcome: Well-Managed Duration: \$397,700 Ongoing, \$5,000 One-time Due to the extensive growth in Aurora, there are many developments going through the entitlement process. As such, the plan review workload has also significantly increased. Aurora Water has several third-party contracts to address the workload and is asking to hire 3.0 FTE to replace these contracts, which will assist with Development Review Fund balancing.</p> | | | | | | |

Aurora Water

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | | | |
|--|-----------------|------------------|-------------|------------------|-------------|------------------|
| | Wastewater Fund | | Water Fund | | Total | |
| | FTE | Budget | FTE | Budget | FTE | Budget |
| <i>New Appropriation</i> | | | | | | |
| Southeast Area Maintenance (SEAM) Facility Operational Costs | 0.00 | 800,000 | 0.00 | 1,200,000 | 0.00 | 2,000,000 |
| Program affected: Financial Administration Strategic Outcome: Well-Managed Duration: Ongoing This amendment will provide new appropriation to cover the ongoing Southeast Area Maintenance (SEAM) facility operational costs. The 2024 budget does not currently accommodate the location change of the Water Department from the Aurora Municipal Center (AMC) to the SEAM facility. The 2025 budget for the SEAM's ongoing operational costs will be partially offset by removing costs allocated to the Water Department previously associated with occupying the AMC. | | | | | | |
| New Appropriation Total | 4.60 | 2,128,714 | 4.40 | 2,992,915 | 9.00 | 5,121,629 |
| Amendment Request Total | 4.60 | 2,128,714 | 4.40 | 2,992,915 | 9.00 | 5,121,629 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Development Review Fund | 747,998 | 1,844,986 | 1,144,792 | 958,713 | 1,115,734 |
| General Fund | 459,089 | 483,586 | 617,999 | 511,890 | 626,110 |
| Wastewater Fund | 67,440,952 | 74,035,856 | 79,157,439 | 78,073,884 | 92,803,048 |
| Water Fund | 106,795,654 | 119,898,528 | 130,760,782 | 131,078,515 | 167,350,490 |
| Expenditures Total | \$175,443,693 | \$196,262,956 | \$211,681,012 | \$210,623,002 | \$261,895,382 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|---------------|---------------|---------------|-----------------|---------------|
| Development Review Fund | 0.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| General Fund | 4.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Wastewater Fund | 160.48 | 164.38 | 167.98 | 167.98 | 172.58 |
| Water Fund | 324.52 | 329.62 | 326.02 | 326.02 | 330.42 |
| Staffing Total | 489.00 | 509.00 | 509.00 | 509.00 | 518.00 |

PROGRAM DETAIL

Administration

The program provides executive management direction and control of the city's water, sanitary sewer, and stormwater utility systems to ensure sufficient, safe, and reliable water supplies and wastewater services for current and future citizens.

Aurora Water

PROGRAM DETAIL

Administration

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Wastewater Fund | 223,915 | 212,052 | 262,046 | 236,863 | 280,314 |
| Water Fund | 337,613 | 319,707 | 397,498 | 346,543 | 412,359 |
| Expenditures Total | \$561,528 | \$531,759 | \$659,544 | \$583,406 | \$692,673 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 482,341 | 509,663 | 523,578 | 540,083 | 551,933 |
| Supplies and Services | 74,042 | 16,113 | 129,803 | 37,530 | 128,137 |
| Interfund Charges | 5,145 | 5,983 | 6,163 | 5,793 | 12,603 |
| Expenditures Total | \$561,528 | \$531,759 | \$659,544 | \$583,406 | \$692,673 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Wastewater Fund | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| Water Fund | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| Staffing Total | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

Debt Service

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Wastewater Fund | 8,530,469 | 10,589,624 | 10,380,527 | 10,380,680 | 13,291,234 |
| Water Fund | 27,211,752 | 28,671,827 | 28,646,701 | 35,162,748 | 61,167,018 |
| Expenditures Total | \$35,742,221 | \$39,261,451 | \$39,027,228 | \$45,543,428 | \$74,458,252 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Supplies and Services | 64,688 | 51,692 | 0 | 0 | 0 |
| Debt Related | 35,677,533 | 39,209,759 | 39,027,228 | 45,543,428 | 74,458,252 |
| Expenditures Total | \$35,742,221 | \$39,261,451 | \$39,027,228 | \$45,543,428 | \$74,458,252 |

Aurora Water

PROGRAM DETAIL

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Wastewater Fund | 1,701,221 | 2,103,455 | 2,221,661 | 2,398,219 | 2,385,585 |
| Water Fund | 1,836,826 | 2,508,952 | 4,891,404 | 2,254,351 | 4,958,934 |
| Expenditures Total | \$3,538,047 | \$4,612,407 | \$7,113,065 | \$4,652,570 | \$7,344,519 |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 2,582,767 | 3,062,163 | 3,074,293 | 3,453,615 | 3,350,293 |
| Supplies and Services | 685,362 | 879,222 | 3,905,154 | 1,053,141 | 3,938,804 |
| Interfund Charges | 24,244 | 36,362 | 33,618 | 45,814 | 55,422 |
| Capital Related | 245,674 | 634,660 | 100,000 | 100,000 | 0 |
| Expenditures Total | \$3,538,047 | \$4,612,407 | \$7,113,065 | \$4,652,570 | \$7,344,519 |

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Wastewater Fund | 14.62 | 16.12 | 14.62 | 14.62 | 14.62 |
| Water Fund | 11.88 | 12.88 | 11.38 | 11.38 | 11.38 |
| Staffing Total | 26.50 | 29.00 | 26.00 | 26.00 | 26.00 |

| | | | | | |
|--|------|------|-----|------|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| | 0 | 0 | 0 | 0 | 0 |
| Complete 90% of required routine monthly construction inspections | 100% | 100% | 95% | 100% | 95% |
| Respond to priority one and two incident responses within 30 minutes 90% 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. The 2025 budget includes amendments to add 1.0 FTE Grants Coordinator, 1.0 FTE Program Coordinator, and 1.0 FTE Pricing Analyst.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Wastewater Fund | 39,401,053 | 41,961,374 | 42,838,074 | 43,494,414 | 50,997,526 |
| Water Fund | 16,791,794 | 24,120,822 | 25,410,198 | 27,331,410 | 22,370,677 |
| Expenditures Total | \$56,192,847 | \$66,082,196 | \$68,248,272 | \$70,825,824 | \$73,368,203 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 3,477,445 | 4,359,951 | 2,196,005 | 3,992,143 | 2,655,350 |
| Allocated Expenses | 9,963,972 | 11,256,094 | 10,994,424 | 10,994,424 | 10,249,236 |
| Supplies and Services | 5,304,988 | 5,368,433 | 2,564,349 | 3,180,845 | 4,581,481 |
| Utilities | 33,988,496 | 41,756,217 | 45,144,522 | 45,069,932 | 48,367,559 |
| Interfund Charges | 2,119,176 | 2,294,648 | 2,789,264 | 2,787,728 | 2,954,869 |
| Debt Related | 2,300 | 0 | 2,180 | 2,580 | 2,180 |
| Capital Related | 1,336,470 | 1,046,853 | 4,557,528 | 4,798,172 | 4,557,528 |
| Expenditures Total | \$56,192,847 | \$66,082,196 | \$68,248,272 | \$70,825,824 | \$73,368,203 |

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Wastewater Fund | 14.30 | 17.80 | 10.40 | 10.40 | 11.60 |
| Water Fund | 25.70 | 30.60 | 15.60 | 15.60 | 17.40 |
| Staffing Total | 40.00 | 48.40 | 26.00 | 26.00 | 29.00 |

| | | | | | |
|--|-----|-----|-----|-----|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 85% of all invoices entered and paid within 30 days of invoice date | 90% | 88% | 85% | 90% | 85% |
| 95% of all customer payments are entered and posted correctly to customer accounts each month. | 0 | 0 | 0 | 0 | 95% |

Aurora Water

PROGRAM DETAIL

Internal & External Relations

Provides first point of contact for customer services, including billing, operations service center, and general Aurora Water inquiries. Manages Access Aurora for city-wide inquiries. Manages utility communications functions, including public, media, and community relations outreach. Oversees utility intergovernmental relations roles, including local, county, state, and federal legislative activities. The 2025 budget includes amendments to add 1.0 FTE Communication Strategist Senior to help support the public communications needs.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 459,089 | 483,586 | 617,999 | 511,890 | 626,110 |
| Wastewater Fund | 0 | 25,207 | 1,892,643 | 1,295,002 | 2,112,509 |
| Water Fund | 1,053,180 | 1,346,717 | 3,609,504 | 3,135,054 | 4,010,916 |
| Expenditures Total | \$1,512,269 | \$1,855,510 | \$6,120,146 | \$4,941,946 | \$6,749,535 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,170,254 | 1,491,290 | 3,709,162 | 1,954,399 | 3,919,468 |
| Supplies and Services | 340,521 | 361,122 | 2,407,774 | 2,986,721 | 2,827,230 |
| Interfund Charges | 1,494 | 3,098 | 3,210 | 826 | 2,837 |
| Expenditures Total | \$1,512,269 | \$1,855,510 | \$6,120,146 | \$4,941,946 | \$6,749,535 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 4.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Wastewater Fund | 0.00 | 0.00 | 9.00 | 9.00 | 9.40 |
| Water Fund | 7.00 | 7.00 | 18.00 | 18.00 | 18.60 |
| Staffing Total | 11.00 | 14.00 | 34.00 | 34.00 | 35.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of customer calls will be answered in 30 seconds or less | 88% | 88% | 90% | 88% | 90% |
| Respond to initial media and public inquiries within one business day/final response within three business days | 100% | 99% | 100% | 99% | 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Wastewater Fund | 9,131,999 | 10,277,929 | 10,965,203 | 9,809,383 | 11,358,605 |
| Water Fund | 13,896,982 | 15,293,805 | 15,247,390 | 13,049,829 | 15,648,739 |
| Expenditures Total | \$23,028,981 | \$25,571,734 | \$26,212,593 | \$22,859,212 | \$27,007,344 |

Aurora Water

PROGRAM DETAIL

Operations & Maintenance

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 12,869,332 | 13,067,553 | 16,175,420 | 13,887,320 | 16,807,074 |
| Allocated Expenses | 0 | 1,754 | 0 | 0 | 0 |
| Supplies and Services | 3,034,469 | 4,363,946 | 3,964,840 | 3,537,796 | 3,959,148 |
| Utilities | 3,777,285 | 3,059,369 | 4,295,100 | 2,749,547 | 4,295,100 |
| Interfund Charges | 1,046,134 | 1,353,678 | 1,412,389 | 1,416,674 | 1,581,178 |
| Capital Related | 2,301,761 | 3,725,434 | 364,844 | 1,267,875 | 364,844 |
| Expenditures Total | \$23,028,981 | \$25,571,734 | \$26,212,593 | \$22,859,212 | \$27,007,344 |

| | | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Wastewater Fund | 71.36 | 68.81 | 70.31 | 70.31 | 70.31 |
| Water Fund | 78.64 | 76.79 | 77.69 | 77.69 | 77.69 |
| Staffing Total | 150.00 | 145.60 | 148.00 | 148.00 | 148.00 |

| | | | | | |
|---|------|------|-----|------|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 92% of all water main system repairs will have less than eight hours of service interruption | 97% | 98% | 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 | 92% | 90% | 80% | 87% | 80% |
| Respond (WW) to 80% of emergency calls within 45 minutes from time of call to customer contact | 96% | 98% | 80% | 90% | 80% |
| Respond to 90% of storm conveyance system flood emergencies, utilizing UDFCD Alert System, within 45 minutes of notification | 100% | 100% | 90% | 100% | 90% |

Aurora Water

PROGRAM DETAIL

Planning & Engineering Services

The program develops long range infrastructure, asset management and other technical plans. It develops and manages the technology solutions for Aurora Water. It provides engineering review of developers' utility submittals, processes tap applications, develops infrastructure specifications, and inspects infrastructure installation. It manages and executes the Aurora Water Capital Improvement Program. The 2025 budget includes amendments to add 3.0 FTE Engineer II to replace third-party contracts.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 747,998 | 1,844,986 | 1,144,792 | 958,713 | 1,115,734 |
| Wastewater Fund | 3,643,260 | 3,985,392 | 4,955,701 | 5,063,499 | 6,432,818 |
| Water Fund | 5,654,142 | 5,952,555 | 7,010,443 | 7,337,402 | 8,549,415 |
| Expenditures Total | \$10,045,400 | \$11,782,933 | \$13,110,936 | \$13,359,614 | \$16,097,967 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 7,348,208 | 9,293,135 | 10,414,878 | 9,593,950 | 11,368,684 |
| Allocated Expenses | 56,148 | 63,492 | 70,331 | 70,331 | 75,339 |
| Supplies and Services | 2,558,194 | 2,115,886 | 2,520,355 | 3,590,758 | 4,494,482 |
| Utilities | -75,000 | -2,133 | 0 | 0 | 0 |
| Interfund Charges | 92,523 | 106,725 | 105,372 | 103,825 | 159,462 |
| Capital Related | 65,327 | 205,828 | 0 | 750 | 0 |
| Expenditures Total | \$10,045,400 | \$11,782,933 | \$13,110,936 | \$13,359,614 | \$16,097,967 |

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 0.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Wastewater Fund | 23.60 | 25.60 | 27.60 | 27.60 | 30.60 |
| Water Fund | 35.40 | 38.40 | 41.40 | 41.40 | 41.40 |
| Staffing Total | 59.00 | 72.00 | 77.00 | 77.00 | 80.00 |

| | | | | | |
|--|------|------|------|------|------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Deliver capital projects on schedule and within established budgets with 5% or less construction contract change orders | 3.0% | 0.2% | 5.0% | 0.3% | 5.0% |
| Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 90% of the time (Drainage) | 89% | 89% | 90% | 90% | 90% |
| Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 90% of the time (Utilities) | 89% | 96% | 90% | 94% | 90% |

Aurora Water

PROGRAM DETAIL

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; facilities maintenance; 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Wastewater Fund | 3,089,595 | 2,952,273 | 3,636,547 | 3,293,120 | 3,884,405 |
| Water Fund | 7,518,941 | 7,314,841 | 9,096,990 | 7,864,029 | 9,497,355 |
| Expenditures Total | \$10,608,536 | \$10,267,114 | \$12,733,537 | \$11,157,149 | \$13,381,760 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 8,355,499 | 8,348,692 | 9,680,094 | 8,474,511 | 10,187,620 |
| Supplies and Services | 1,275,926 | 1,310,193 | 2,739,057 | 2,337,483 | 2,830,251 |
| Utilities | 25,532 | 24,735 | 27,900 | 24,819 | 27,900 |
| Interfund Charges | 223,429 | 280,289 | 286,486 | 272,843 | 335,989 |
| Capital Related | 728,150 | 303,205 | 0 | 47,493 | 0 |
| Expenditures Total | \$10,608,536 | \$10,267,114 | \$12,733,537 | \$11,157,149 | \$13,381,760 |

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Wastewater Fund | 25.05 | 24.50 | 24.50 | 24.50 | 24.50 |
| Water Fund | 63.95 | 62.50 | 62.50 | 62.50 | 62.50 |
| Staffing Total | 89.00 | 87.00 | 87.00 | 87.00 | 87.00 |

| | | | | | |
|--|----------|----------|-----------|----------|-----------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Achieve a level of service for completion of technical operations core activity work orders within a defined amount of time | 89% | 86% | 90% | 86% | 90% |
| Achieve a level of service for the turn-around time for preventative maintenance service for small equipment which is 3 days or less | 2.8 Days | 1.9 days | <3.0 Days | 2.4 Days | <3.0 Days |
| Team average of overall satisfaction from Customer Service Satisfaction Survey will be 90% or above | 95.6% | 100% | 90% | 95% | 90% |

Aurora Water

PROGRAM DETAIL

Treatment

The program provides treated water (that meets or surpasses regulatory requirements) for Aurora residents and businesses through the water transmission and distribution system. It provides delivery of raw water supply to Aurora's water purification facilities through a network of system facilities (reservoirs, tunnels, pipelines, diversions structures, rivers, and pumping stations) as well as provides reuse water treatment services. The 2025 budget includes amendments to add 1.0 FTE Calibration Specialist.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Wastewater Fund | 1,719,440 | 1,928,550 | 2,005,037 | 2,102,704 | 2,060,052 |
| Water Fund | 16,053,281 | 17,200,849 | 16,463,239 | 16,366,263 | 18,583,909 |
| Expenditures Total | \$17,772,721 | \$19,129,399 | \$18,468,276 | \$18,468,967 | \$20,643,961 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 7,749,842 | 8,693,510 | 9,119,746 | 8,987,242 | 9,839,225 |
| Supplies and Services | 7,802,833 | 7,786,586 | 7,205,858 | 8,266,914 | 8,586,957 |
| Utilities | 1,816,705 | 1,525,433 | 1,989,900 | 1,292,203 | 1,989,900 |
| Interfund Charges | 103,547 | 113,984 | 124,772 | 145,472 | 130,479 |
| Debt Related | 101,900 | 71,500 | 0 | 0 | 0 |
| Capital Related | 197,894 | 938,386 | 28,000 | -222,864 | 97,400 |
| Expenditures Total | \$17,772,721 | \$19,129,399 | \$18,468,276 | \$18,468,967 | \$20,643,961 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Wastewater Fund | 10.75 | 10.75 | 10.75 | 10.75 | 10.75 |
| Water Fund | 67.75 | 65.25 | 65.25 | 65.25 | 66.25 |
| Staffing Total | 78.50 | 76.00 | 76.00 | 76.00 | 77.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 100% compliance with Office of the State Engineer requirements for dam leakage monitoring for the five Aurora-owned dams | 100% | 100% | 100% | 100% | 100% |
| 75 daily tests at potable water treatment plants comply with Primary Drinking Water Standards and produce effluent water quality that meets State Drinking Water Standards 100% of the time | 100% | 100% | 100% | 100% | 100% |
| Treated water quality parameters comply with NPDES Discharge Permit and Reclaimed Water Control Regulation (regulation 84) 100% of the time | 100% | 100% | 100% | 100% | 100% |

Aurora Water

PROGRAM DETAIL

Water Supply & Demand

The program acquires, administers, develops, and protects the city's raw water supplies in the Colorado, Arkansas, and South Platte basins. It provides short-term and long-term planning regarding water supply, storage and demand to meet the city's existing and future water resource needs while protecting the city's water rights portfolio. It administers water demand management 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. The 2025 budget includes an amendment to add 1.0 FTE Water Resources Project Manager to address water resources needs in the Arkansas Basin and the Rocky Ford Office.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Water Fund | 16,441,143 | 17,168,453 | 19,987,415 | 18,230,886 | 22,151,168 |
| Expenditures Total | \$16,441,143 | \$17,168,453 | \$19,987,415 | \$18,230,886 | \$22,151,168 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 3,923,524 | 4,329,922 | 4,705,910 | 4,432,317 | 5,130,261 |
| Allocated Expenses | 96,879 | 354,405 | 459,962 | 459,962 | 462,377 |
| Supplies and Services | 9,611,019 | 10,356,831 | 11,652,761 | 10,195,964 | 13,296,943 |
| Utilities | 2,672,244 | 2,040,833 | 3,116,948 | 3,091,222 | 3,119,300 |
| Interfund Charges | 33,409 | 37,177 | 35,834 | 35,421 | 56,887 |
| Capital Related | 104,068 | 49,285 | 16,000 | 16,000 | 85,400 |
| Expenditures Total | \$16,441,143 | \$17,168,453 | \$19,987,415 | \$18,230,886 | \$22,151,168 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Water Fund | 33.00 | 35.00 | 33.00 | 33.00 | 34.00 |
| Staffing Total | 33.00 | 35.00 | 33.00 | 33.00 | 34.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Maintain a minimum of 60,000 acre-feet of available water in our storage reservoirs at all times | 86,358 AF | 81,930 AF | 100,000 AF | 112,817 AF | 103,000 AF |
| Maintain an average of 500 acre-feet over five years of new water acquired | 1,251 AF | 938 AF | 500 AF | 2,527 AF | 500 AF |
| Team average of CORE4 Value ratings from Water Conservation Customer Survey will be 90% or above | 100% | 99.8% | 100% | 100% | 100% |

Aurora911

PROGRAM SUMMARY

| Aurora911 | | Professional Development | |
|---|--------|---|-------|
| \$19,067,338 | 91 FTE | \$70,000 | 0 FTE |
| *Provides all Fire and Police radio communications and dispatch | | *Provides all departmental professional development | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 91.00 | 91.00 | 91.00 | 91.00 | 91.00 |
| EXPENDITURES | \$14,577,094 | \$16,722,029 | \$17,103,795 | \$18,664,616 | \$19,137,338 |

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 CORA and Criminal Justice records.

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 91.00 | 91.00 | 91.00 | 91.00 | 91.00 |
| Personal Services | 8,352,535 | 9,335,662 | 9,976,189 | 10,792,894 | 10,331,235 |
| Supplies and Services | 505,245 | 499,460 | 192,006 | 282,623 | 210,109 |
| Interfund Charges | 237,338 | 258,526 | 314,242 | 314,242 | 332,910 |
| Transfers Out | 5,481,976 | 6,628,381 | 6,621,358 | 7,274,857 | 8,263,084 |
| Expenditures Total | \$14,577,094 | \$16,722,029 | \$17,103,795 | \$18,664,616 | \$19,137,338 |

DEPARTMENT NARRATIVE

2024 Projection Variance

The Aurora911 budget primarily resides in two funds, the General Fund and the Enhanced E-911 (E-911) Fund. The combined projection is \$1.6 million (9.1 percent) higher than the 2024 Original Budget. In 2023, a third operations channel opened, which increased required staffing needs of Emergency Communication Specialists (ECS) and especially ECS with more advanced training. Despite additional staffing and a scheduling change that significantly decreased the amount spent for overtime, the increased operational need lead to higher overtime costs across both funds than budgeted, which pushed the personal services projection \$816,700 (8.2 percent) higher than the 2024 Original Budget. As the personnel costs in the E-911 Fund are mostly covered with a subsidy from the General Fund, this additional overtime increased the transfers out projection by \$653,500 (9.9 percent). Recruitment of new ECS requires considerable pre-screening before an offer of employment is made. Supplies and services is projected to be \$90,600 (47.2 percent) over the 2024 Original Budget and is primarily due to \$47,200 spent on recruitment. The rest of the overage is related to expenses for training, education, and contracts from the 2023 extension of the Nurse Navigation 911 pilot grant in the Gifts and Grants Fund. A supplemental will be necessary in all three funds.

2025 Department Budget Variance

The 2025 budget for Aurora911 is \$2.0 million (11.9 percent) higher than the 2024 Original Budget. This increase is primarily due to ECS career progressions and a \$1.6 million (24.8 percent) increase in the transfer from the General Fund to the E-911 Fund. The increase in the transfer is entirely attributable to the net-zero amendment for 2025, which moves a net 16.0 FTE and operating budgets from the General Fund to the E-911 Fund. In 2025, there are \$740,300 of total base adjustments. Of these, all but \$21,800 can be attributed to the new career progression schedule in the department and the amendment moving 16.0 FTE to the Enhanced E-911 Fund. These changes will increase the E-911 subsidy from the General Fund by \$348,500 for 2025.

Aurora911

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|------------------|
| Compensation Adjustments | 355,046 |
| Mandated Costs | 21,771 |
| Other Adjustments | 363,489 |
| Total Base Adjustments | \$740,306 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|--|---------------|-------------------|----------|-------------------|
| | FTE | Budget | Revenue | Net |
| <u>Enhanced E-911 Fund / Budget Cut</u> | | | | |
| Move all General Fund Aurora911 Staff into E-911 Fund | 16.00 | 2,293,237 | 0 | 2,293,237 |
| Programs affected: Aurora911 Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will move all 16.0 FTE Aurora911 personnel and funding currently based in the General Fund to the Enhanced E-911 fund (E-911). Historically, state statute permitted only Aurora911 call takers to be funded in the E-911 fund. State legislators have now eliminated this restriction. | | | | |
| Budget Cut Total | 16.00 | 2,293,237 | 0 | 2,293,237 |
| Enhanced E-911 Fund Total | 16.00 | 2,293,237 | 0 | 2,293,237 |
| <u>General Fund / Budget Cut</u> | | | | |
| Move all General Fund Aurora911 Staff into E-911 Fund | -16.00 | -1,000,000 | 0 | -1,000,000 |
| Programs affected: Aurora911 Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will move all 16.0 FTE Aurora911 personnel and funding currently based in the General Fund to the Enhanced E-911 fund (E-911). Historically, state statute permitted only Aurora911 call takers to be funded in the E-911 fund. State legislators have now eliminated this restriction. | | | | |
| Budget Cut Total | -16.00 | -1,000,000 | 0 | -1,000,000 |
| General Fund Total | -16.00 | -1,000,000 | 0 | -1,000,000 |
| Amendment Request Total All Funds | 0.00 | 1,293,237 | 0 | 1,293,237 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Enhanced E-911 Fund | 6,341,890 | 7,362,090 | 7,640,148 | 8,578,745 | 10,207,536 |
| General Fund | 8,007,679 | 9,127,086 | 9,463,647 | 10,023,038 | 8,929,802 |
| Gifts & Grants Fund | 227,525 | 232,853 | 0 | 62,833 | 0 |
| Expenditures Total | \$14,577,094 | \$16,722,029 | \$17,103,795 | \$18,664,616 | \$19,137,338 |

Aurora911

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|--------------|--------------|---------------|-----------------|--------------|
| Enhanced E-911 Fund | 75.00 | 75.00 | 75.00 | 75.00 | 91.00 |
| General Fund | 16.00 | 16.00 | 16.00 | 16.00 | 0.00 |
| Staffing Total | 91.00 | 91.00 | 91.00 | 91.00 | 91.00 |

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. In 2025, all 16.0 FTE that are currently based in the General Fund will be moved to the Enhanced E-911 Fund, improving budgetary transparency.

Performance data for Aurora911 continues to show steady improvement. In 2024, there was a continued focus on quality refinement and onboarding of new staff. There have been improvements to the quality assurance feedback loop to more effectively empower Emergency Communications Professionals to master their protocol. With nearly 600,000 incoming calls in 2023, an increase in text to 9-1-1, and digital alerts, an ever-increasing mobile device presence creates frequent bottlenecks of inbound calls, which is impossible to remedy solely with staffing increases. Aurora911 is pursuing new call handling technology which will incorporate AI-assistive technology to assist with call triage and prioritization in a way that ensures all incoming 9-1-1 calls are answered immediately, eliminating delay.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Enhanced E-911 Fund | 6,341,890 | 7,362,090 | 7,640,148 | 8,578,745 | 10,207,536 |
| General Fund | 8,007,679 | 9,127,086 | 9,463,647 | 9,953,036 | 8,859,802 |
| Gifts & Grants Fund | 227,525 | 232,853 | 0 | 62,833 | 0 |
| Expenditures Total | \$14,577,094 | \$16,722,029 | \$17,103,795 | \$18,594,614 | \$19,067,338 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 8,352,535 | 9,335,662 | 9,976,189 | 10,792,894 | 10,331,235 |
| Supplies and Services | 505,245 | 499,460 | 192,006 | 212,621 | 140,109 |
| Interfund Charges | 237,338 | 258,526 | 314,242 | 314,242 | 332,910 |
| Transfers Out | 5,481,976 | 6,628,381 | 6,621,358 | 7,274,857 | 8,263,084 |
| Expenditures Total | \$14,577,094 | \$16,722,029 | \$17,103,795 | \$18,594,614 | \$19,067,338 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|--------------|--------------|---------------|-----------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Enhanced E-911 Fund | 75.00 | 75.00 | 75.00 | 75.00 | 91.00 |
| General Fund | 16.00 | 16.00 | 16.00 | 16.00 | 0.00 |
| Staffing Total | 91.00 | 91.00 | 91.00 | 91.00 | 91.00 |

Aurora911

PROGRAM DETAIL

Aurora911

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of all monthly quality assurance audits will conform to established department standards | 81% | 85% | 90% | 90% | 90% |
| Call Answering #1: 90% of all 911 calls answered within 15 seconds | 81% | 87% | 90% | 86% | 90% |
| Call Answering #2: 95% of all 911 calls answered within 20 seconds | 85% | 90% | 95% | 89% | 95% |
| Call Answering #3: 99% of all 911 calls will be answered within 40 seconds | 93% | 96% | 99% | 95% | 99% |

Professional Development

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 0 | 0 | 70,002 | 70,000 |
| Expenditures Total | \$0 | \$0 | \$0 | \$70,002 | \$70,000 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Supplies and Services | 0 | 0 | 0 | 70,002 | 70,000 |
| Expenditures Total | \$0 | \$0 | \$0 | \$70,002 | \$70,000 |

City Attorney

PROGRAM SUMMARY

| Civil Division | | Criminal Justice Division | |
|---|--------|--|--------|
| \$5,881,810 | 32 FTE | \$4,968,109 | 37 FTE |
| *Provide legal counsel to the Mayor & City Council, Council Appointees and City Departments | | *Prosecute Aurora ordinance violations | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 64.00 | 66.00 | 69.00 | 69.00 | 69.00 |
| EXPENDITURES | \$7,760,465 | \$9,447,189 | \$10,451,707 | \$10,440,353 | \$10,849,919 |

City Attorney

DESCRIPTION

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

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 64.00 | 66.00 | 69.00 | 69.00 | 69.00 |
| Personal Services | 7,157,694 | 8,551,335 | 9,729,706 | 9,555,967 | 10,072,447 |
| Supplies and Services | 441,461 | 719,875 | 508,096 | 661,101 | 550,859 |
| Interfund Charges | 161,310 | 175,979 | 213,905 | 213,905 | 226,613 |
| Capital Related | 0 | 0 | 0 | 9,380 | 0 |
| Expenditures Total | \$7,760,465 | \$9,447,189 | \$10,451,707 | \$10,440,353 | \$10,849,919 |

DEPARTMENT NARRATIVE

2024 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 2024 projection is under budget by \$11,400 (0.1 percent). In the General Fund, the department is projected to be \$12,600 (0.1 percent) over the 2024 Original Budget. This is entirely due to the citywide training budget approved in Non-Departmental for 2024 that was moved in to each department and projected to be spent. After taking this into account, the City Attorney's Office spending is projected to be on budget in the General Fund. Vacancy savings in the General Fund is being redirected to cover two projected expenditures that are not budgeted. First, the Civil Division is researching software for digital evidence storage. The estimated cost is projected to be \$52,000. The second projected item is in the Criminal Division and funds a pilot program using off duty police officers to serve Failure to Appear (FTA) summonses. If the pilot proves effective, a request to make the funding ongoing may come forth in a future budget cycle. The Water Fund is projected to be under budget by \$24,000 (5.2 percent) due to personnel savings.

2025 Department Budget Variance

The City Attorney's Office 2025 budget is \$398,200 (3.8 percent) greater than the 2024 Original Budget. Base adjustments account for \$374,200 of this increase. A breakout can be found in the following Base Adjustments section which shows that compensation adjustments of \$354,600 are the single largest factor. This increase reflects an update to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2025. Other increases in the base are driven by mandated costs for adjustments to the fleet and risk charge-back as well as increases for process server rates. There is also a small increase for other adjustments to transfer the citywide training budgets added to Non-Departmental in 2024 to the department budget for 2025. These increases are offset by a small reduction to remove 2024 one-time budgets.

The 2025 budget includes one amendment to add outside legal contract costs of \$24,000 in the General Fund to support the Housing Employment Assistance Recovery Team (HEART) Court. Please see the Budget Amendment Requests section for more details.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|------------------|
| Prior Year One Times | -19,724 |
| Compensation Adjustments | 354,605 |
| Mandated Costs | 26,131 |
| Other Adjustments | 13,200 |
| Total Base Adjustments | \$374,212 |

City Attorney

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|--|-------------|---------------|----------|---------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| HEART Court | 0.00 | 24,000 | 0 | 24,000 |
| Programs affected: HEART Court, Criminal Justice Division, Traffic Operations Strategic Outcome: Safe Duration: Ongoing This ongoing amendment will provide the first full-year funding for the new Housing Employment Assistance Recovery Team (HEART) Court program. Funding will cover variable hour staff, contract funds for community partners, and miscellaneous costs including no trespassing signs. Flexible personal services funding is also provided that may be utilized once the exact staffing needs and types are determined. This new court will provide outreach to those experiencing homelessness and are charged with a non-domestic violence, non-victim rights act charge such as trespassing, unauthorized camping and open alcohol container. The court will hold participants accountable and connect them to needed assistance through a program that involves four intensive phases with specific goals for advancement. Initially, the court will be in session the first and third Wednesday of each month. Once the Navigation Center is fully functioning, this program will operate in conjunction with that program and evolve in response to the need. | | | | |
| New Appropriation Total | 0.00 | 24,000 | 0 | 24,000 |
| General Fund Total | 0.00 | 24,000 | 0 | 24,000 |
| Amendment Request Total All Funds | 0.00 | 24,000 | 0 | 24,000 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| General Fund | 7,631,216 | 9,035,332 | 9,990,745 | 10,003,345 | 10,385,942 |
| Water Fund | 129,249 | 411,857 | 460,962 | 437,008 | 463,977 |
| Expenditures Total | \$7,760,465 | \$9,447,189 | \$10,451,707 | \$10,440,353 | \$10,849,919 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|--------------|--------------|---------------|-----------------|--------------|
| General Fund | 62.00 | 63.00 | 66.00 | 66.00 | 66.00 |
| Water Fund | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 64.00 | 66.00 | 69.00 | 69.00 | 69.00 |

PROGRAM DETAIL

Civil Division

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

City Attorney

PROGRAM DETAIL

Civil Division

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 4,553,205 | 4,819,224 | 5,194,776 | 5,254,672 | 5,417,833 |
| Water Fund | 129,249 | 411,857 | 460,962 | 437,008 | 463,977 |
| Expenditures Total | \$4,682,454 | \$5,231,081 | \$5,655,738 | \$5,691,680 | \$5,881,810 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 4,372,494 | 4,898,243 | 5,232,967 | 5,247,177 | 5,439,931 |
| Supplies and Services | 148,650 | 156,859 | 208,866 | 230,598 | 215,266 |
| Interfund Charges | 161,310 | 175,979 | 213,905 | 213,905 | 226,613 |
| Expenditures Total | \$4,682,454 | \$5,231,081 | \$5,655,738 | \$5,691,680 | \$5,881,810 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 |
| Water Fund | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 31.00 | 32.00 | 32.00 | 32.00 | 32.00 |

Criminal Justice Division

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 3,078,011 | 4,216,108 | 4,795,969 | 4,748,673 | 4,968,109 |
| Expenditures Total | \$3,078,011 | \$4,216,108 | \$4,795,969 | \$4,748,673 | \$4,968,109 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 2,785,200 | 3,653,092 | 4,496,739 | 4,308,790 | 4,632,516 |
| Supplies and Services | 292,811 | 563,016 | 299,230 | 430,503 | 335,593 |
| Capital Related | 0 | 0 | 0 | 9,380 | 0 |
| Expenditures Total | \$3,078,011 | \$4,216,108 | \$4,795,969 | \$4,748,673 | \$4,968,109 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 33.00 | 34.00 | 37.00 | 37.00 | 37.00 |
| Staffing Total | 33.00 | 34.00 | 37.00 | 37.00 | 37.00 |

City Council

PROGRAM SUMMARY

| City Council | | Council Contingency | |
|---|--------|--------------------------------------|-------|
| \$1,645,625 | 15 FTE | \$16,000 | 0 FTE |
| *City Council and associated legislative activities | | *Contingency for unanticipated items | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| EXPENDITURES | \$1,370,863 | \$1,415,166 | \$1,626,411 | \$1,629,428 | \$1,661,625 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Regular - FTE | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Personal Services | 810,506 | 877,026 | 969,896 | 969,913 | 982,269 |
| Supplies and Services | 549,785 | 526,607 | 642,496 | 645,496 | 664,504 |
| Interfund Charges | 10,572 | 11,533 | 14,019 | 14,019 | 14,852 |
| Expenditures Total | \$1,370,863 | \$1,415,166 | \$1,626,411 | \$1,629,428 | \$1,661,625 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The \$3,000 (0.2 percent) variance in the City Council budget from the 2024 Original Budget to the 2024 Projection is due to the transfer of travel and training funds previously budgeted in Non-Departmental. The department is expected to be on budget in 2024.

2025 Department Budget Variance

The City Council 2025 budget is increasing \$35,200 (2.2 percent) from the 2024 Original Budget due to base budget increases, including \$12,400 in pay and benefit increases in accordance with city policy and \$22,800 in adjustments primarily associated with dues and subscription changes including Colorado Municipal League, Metro Mayors Caucus and budget added for dues and subscription changes that are not yet known.

There are no amendments for 2025.

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

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|-----------------|
| Compensation Adjustments | 12,373 |
| Mandated Costs | 833 |
| Other Adjustments | 22,008 |
| Total Base Adjustments | \$35,214 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Fund | 1,370,863 | 1,415,166 | 1,626,411 | 1,629,428 | 1,661,625 |
| Expenditures Total | \$1,370,863 | \$1,415,166 | \$1,626,411 | \$1,629,428 | \$1,661,625 |

City Council

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|--------------|--------------|---------------|-----------------|--------------|
| General Fund | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Staffing Total | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |

PROGRAM DETAIL

City Council

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,357,662 | 1,412,666 | 1,610,411 | 1,613,428 | 1,645,625 |
| Expenditures Total | \$1,357,662 | \$1,412,666 | \$1,610,411 | \$1,613,428 | \$1,645,625 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 810,506 | 877,026 | 969,896 | 969,913 | 982,269 |
| Supplies and Services | 536,584 | 524,107 | 626,496 | 629,496 | 648,504 |
| Interfund Charges | 10,572 | 11,533 | 14,019 | 14,019 | 14,852 |
| Expenditures Total | \$1,357,662 | \$1,412,666 | \$1,610,411 | \$1,613,428 | \$1,645,625 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Staffing Total | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |

Council Contingency

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|-----------------|----------------|-----------------|-----------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 13,201 | 2,500 | 16,000 | 16,000 | 16,000 |
| Expenditures Total | \$13,201 | \$2,500 | \$16,000 | \$16,000 | \$16,000 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Supplies and Services | 13,201 | 2,500 | 16,000 | 16,000 | 16,000 |
| Expenditures Total | \$13,201 | \$2,500 | \$16,000 | \$16,000 | \$16,000 |

Civil Service Commission

PROGRAM SUMMARY

| | |
|---|-------|
| Civil Service Commission | |
| \$740,184 | 4 FTE |
| *Screen and certify entry-level applicants and annual promotional lists for civil service ranks | |
| *Conduct disciplinary appeal hearings | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| EXPENDITURES | \$1,213,286 | \$726,927 | \$715,191 | \$762,793 | \$740,184 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|------------------|------------------|------------------|------------------|
| Regular - FTE | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Personal Services | 811,126 | 542,679 | 580,117 | 552,054 | 603,947 |
| Supplies and Services | 397,549 | 179,218 | 128,960 | 204,625 | 129,760 |
| Interfund Charges | 4,611 | 5,030 | 6,114 | 6,114 | 6,477 |
| Expenditures Total | \$1,213,286 | \$726,927 | \$715,191 | \$762,793 | \$740,184 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Civil Service Commission is projected to be \$47,600 (6.7 percent) greater than the 2024 Original Budget. This variance is due to a greater volume of testing for civil service applicants. A supplemental will be necessary to adjust the General Fund appropriation.

2025 Department Budget Variance

The Civil Service 2025 Budget is \$25,000 (3.5 percent) greater than the 2024 Original Budget. Base adjustments account for the entire variance. As noted in the Base Adjustments section below, there are compensation adjustments of \$23,800 and other adjustments related to staff training funding, as well as risk-related mandated costs. The compensation adjustments are driven by the citywide assumptions for pay and benefit increases for 2025. There are no amendments included in the 2025 Budget, and FTE counts remain the same.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|-----------------|
| Compensation Adjustments | 23,830 |
| Mandated Costs | 363 |
| Other Adjustments | 800 |
| Total Base Adjustments | \$24,993 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|------------------|------------------|------------------|------------------|
| General Fund | 1,213,286 | 726,927 | 715,191 | 762,793 | 740,184 |
| Expenditures Total | \$1,213,286 | \$726,927 | \$715,191 | \$762,793 | \$740,184 |

Civil Service Commission

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|-------------|-------------|---------------|-----------------|--------------|
| General Fund | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Staffing Total | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

PROGRAM DETAIL

Civil Service Commission

This function provides budget for police officer and firefighter applicant certification as well as hearing appeals from disqualified applicants. Additionally, it provides yearly promotion testing and certification of APD ranks from Agent through Captain, and AFR ranks from Engineer through Captain. It is also responsible for the review of disciplinary appeals from civil service personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|------------------|------------------|------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 1,213,286 | 726,927 | 715,191 | 762,793 | 740,184 |
| Expenditures Total | \$1,213,286 | \$726,927 | \$715,191 | \$762,793 | \$740,184 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 811,126 | 542,679 | 580,117 | 552,054 | 603,947 |
| Supplies and Services | 397,549 | 179,218 | 128,960 | 204,625 | 129,760 |
| Interfund Charges | 4,611 | 5,030 | 6,114 | 6,114 | 6,477 |
| Expenditures Total | \$1,213,286 | \$726,927 | \$715,191 | \$762,793 | \$740,184 |
| STAFFING SUMMARY | | | | | |
| General Fund | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Staffing Total | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

Communications

PROGRAM SUMMARY

| | | |
|--|---|--|
| <p>Art Media</p> <hr/> <p>\$493,879 5 FTE</p> <p>*Provide brand-consistent print and digital graphic design services to city departments</p> | <p>Aurora TV & Cable Services</p> <hr/> <p>\$773,750 5 FTE</p> <p>*Provide quality community news coverage, televise and stream City Council meetings, and oversee the city's cable franchise agreement</p> | <p>Mail Center</p> <hr/> <p>\$452,733 2 FTE</p> <p>*Provide centralized mailing, shipping, and delivery services to meet the city's needs</p> |
| <p>Marketing and Branding</p> <hr/> <p>\$585,203 2 FTE</p> <p>*Strategically promote Aurora to various audiences in the community and throughout the entire metro area</p> | <p>Media Relations</p> <hr/> <p>\$473,883 3 FTE</p> <p>*Build and maintain relationships with media outlets, manage press communications, and facilitate coverage of city events and initiatives</p> | <p>Multimedia Support</p> <hr/> <p>\$126,704 1 FTE</p> <p>*Support audio/visual of key city meetings and maintain TV-related equipment; provide tech support to the Aurora Channel</p> |
| <p>Printing Services</p> <hr/> <p>\$488,165 1.5 FTE</p> <p>*Provide centralized economical printing services to meet the city's needs</p> | <p>Public Relations & Administration</p> <hr/> <p>\$1,268,542 6 FTE</p> <p>*Department management and administration *Provide internal/external communications and public relations</p> | <p>Social & Digital Communications Accessibility</p> <hr/> <p>\$163,398 1 FTE</p> <p>*Provide web and digital accessibility compliance</p> |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|-------------|-------------|---------------|-----------------|--------------|
| REGULAR - FTE | 25.50 | 26.50 | 26.50 | 26.50 | 26.50 |
| EXPENDITURES | \$3,730,115 | \$4,255,119 | \$4,738,260 | \$4,732,372 | \$4,826,257 |

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 information in an accurate and timely manner. 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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Regular - FTE | 25.50 | 26.50 | 26.50 | 26.50 | 26.50 |
| Personal Services | 2,682,884 | 3,015,998 | 3,261,922 | 3,334,010 | 3,480,252 |
| Supplies and Services | 852,623 | 1,010,844 | 1,366,436 | 1,288,451 | 1,306,736 |
| Interfund Charges | 26,770 | 31,576 | 34,902 | 34,911 | 39,269 |
| Debt Related | 141,404 | 141,101 | 0 | 0 | 0 |
| Capital Related | 26,434 | 55,600 | 75,000 | 75,000 | 0 |
| Expenditures Total | \$3,730,115 | \$4,255,119 | \$4,738,260 | \$4,732,372 | \$4,826,257 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Communications Department 2024 projection is \$5,900 (0.1 percent) lower than the 2024 Original Budget due to savings in the General Fund. Lower spending on supplies and services is partially offset by higher personal services costs driven by more expensive employee benefits. In the Designated Revenue Fund, spending is anticipated to be on par with the 2024 Original Budget, but the 2024 revenue projection is \$145,000 higher than budget in the TV Equipment Upgrade program mostly due to an increase in Public Educational Government (P.E.G.) fees, which the City of Aurora collects to support capital purchases for the Aurora television channel.

2025 Department Budget Variance

The 2025 Communications Department budget is \$88,000 (1.9 percent) higher than the 2024 Original Budget. This includes a \$228,000 (5.0 percent) increase in the General Fund, which is primarily driven by the citywide assumptions for pay and benefit increases in 2025. This is partially offset by a \$140,000 decrease in TV Equipment maintenance funding in the Designated Revenue Fund. For 2025, this funding is being moved into the capital construction section of the budget, which will provide greater flexibility for a planned project to upgrade the Aurora TV channel equipment from high definition to 4K.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|-----------------|
| Compensation Adjustments | 218,330 |
| Mandated Costs | 4,367 |
| Grant / Designated Revenue Adjustments | -140,000 |
| Other Adjustments | 5,300 |
| Total Base Adjustments | \$87,997 |

Communications

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Designated Revenues Fund | 132,845 | 141,766 | 199,984 | 199,984 | 59,944 |
| General Fund | 3,595,641 | 4,113,353 | 4,538,276 | 4,532,388 | 4,766,313 |
| Gifts & Grants Fund | 1,629 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$3,730,115 | \$4,255,119 | \$4,738,260 | \$4,732,372 | \$4,826,257 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|--------------|--------------|---------------|-----------------|--------------|
| General Fund | 25.50 | 26.50 | 26.50 | 26.50 | 26.50 |
| Staffing Total | 25.50 | 26.50 | 26.50 | 26.50 | 26.50 |

PROGRAM DETAIL

Art Media

The city’s team of graphic designers is responsible for supporting the entire city with design projects. The team continually seeks ways to deliver professional, attractive, and brand-consistent designs at an economical cost to the city, including the design of all materials for the Fox Arts Center.

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 385,483 | 446,522 | 464,913 | 498,725 | 493,879 |
| Expenditures Total | \$385,483 | \$446,522 | \$464,913 | \$498,725 | \$493,879 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 362,509 | 422,977 | 439,413 | 473,116 | 467,379 |
| Supplies and Services | 22,974 | 23,545 | 25,500 | 25,609 | 26,500 |
| Expenditures Total | \$385,483 | \$446,522 | \$464,913 | \$498,725 | \$493,879 |
| STAFFING SUMMARY | | | | | |
| General Fund | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Staffing Total | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| PERFORMANCE MEASURE SUMMARY | | | | | |
| 90% of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better | 95% | N/A | 90% | 85% | 90% |
| 90% of jobs processed by Art Media completed on-time or early | 90% | N/A | 90% | 90% | 90% |

Communications

PROGRAM DETAIL

Aurora TV & Cable Services

The Aurora Channel provides quality local news and public affairs coverage about the community, as well as other educational programs of interest to residents and businesses. The division also produces informational and promotional videos for city departments, supports the city's digital and social media video needs, televises and streams City Council meetings, and monitors cable television franchises in Aurora. Additionally, AuroraTV.org offers a host of on-demand programming.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 132,845 | 141,766 | 199,984 | 199,984 | 59,944 |
| General Fund | 559,474 | 605,027 | 662,193 | 662,545 | 713,806 |
| Expenditures Total | \$692,319 | \$746,793 | \$862,177 | \$862,529 | \$773,750 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 542,442 | 584,429 | 629,190 | 627,790 | 679,803 |
| Supplies and Services | 123,207 | 106,534 | 157,638 | 159,390 | 93,638 |
| Interfund Charges | 236 | 230 | 349 | 349 | 309 |
| Capital Related | 26,434 | 55,600 | 75,000 | 75,000 | 0 |
| Expenditures Total | \$692,319 | \$746,793 | \$862,177 | \$862,529 | \$773,750 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Staffing Total | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of viewers finding the programming on the Aurora Channel(s), YouTube, and/or AuroraTV.org to be "somewhat valuable" or "extremely valuable" | 89% | 89% | 90% | 90% | 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 267,064 | 368,680 | 432,371 | 438,900 | 452,733 |
| Expenditures Total | \$267,064 | \$368,680 | \$432,371 | \$438,900 | \$452,733 |

Communications

PROGRAM DETAIL

Mail Center

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 163,708 | 158,686 | 159,722 | 188,898 | 194,303 |
| Supplies and Services | 100,999 | 205,115 | 270,467 | 247,820 | 253,867 |
| Interfund Charges | 2,357 | 4,879 | 2,182 | 2,182 | 4,563 |
| Expenditures Total | \$267,064 | \$368,680 | \$432,371 | \$438,900 | \$452,733 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Business operation tasks are completed on time (mail processing, special projects, mail house processing, delivery processing) | N/A | 98% | 90% | 98% | 100% |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 375,399 | 315,159 | 571,179 | 575,513 | 585,203 |
| Expenditures Total | \$375,399 | \$315,159 | \$571,179 | \$575,513 | \$585,203 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 254,179 | 255,050 | 268,203 |
| Supplies and Services | 375,399 | 315,159 | 317,000 | 320,463 | 317,000 |
| Expenditures Total | \$375,399 | \$315,159 | \$571,179 | \$575,513 | \$585,203 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 0.00 | 1.00 | 2.00 | 2.00 | 2.00 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 0 | 450,176 | 443,055 | 473,883 |
| Expenditures Total | \$0 | \$0 | \$450,176 | \$443,055 | \$473,883 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 442,056 | 443,055 | 465,163 |
| Supplies and Services | 0 | 0 | 8,120 | 0 | 8,720 |
| Expenditures Total | \$0 | \$0 | \$450,176 | \$443,055 | \$473,883 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 0.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 0.00 | 0.00 | 3.00 | 3.00 | 3.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 100% of media inquiries receiving a response by next day of business | 100% | 100% | 100% | 100% | 100% |

Multimedia Support

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 105,606 | 110,719 | 120,804 | 121,968 | 126,704 |
| Expenditures Total | \$105,606 | \$110,719 | \$120,804 | \$121,968 | \$126,704 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 103,218 | 109,829 | 115,053 | 116,208 | 120,605 |
| Supplies and Services | 2,056 | 436 | 5,000 | 5,000 | 5,200 |
| Interfund Charges | 332 | 454 | 751 | 760 | 899 |
| Expenditures Total | \$105,606 | \$110,719 | \$120,804 | \$121,968 | \$126,704 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Staffing Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

Communications

PROGRAM DETAIL

Printing Services

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

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 513,204 | 590,348 | 491,299 | 469,822 | 488,165 |
| Expenditures Total | \$513,204 | \$590,348 | \$491,299 | \$469,822 | \$488,165 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 250,835 | 264,118 | 135,266 | 133,656 | 140,167 |
| Supplies and Services | 111,507 | 174,811 | 343,491 | 323,624 | 334,711 |
| Interfund Charges | 9,458 | 10,318 | 12,542 | 12,542 | 13,287 |
| Debt Related | 141,404 | 141,101 | 0 | 0 | 0 |
| Expenditures Total | \$513,204 | \$590,348 | \$491,299 | \$469,822 | \$488,165 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Staffing Total | 3.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of jobs processed by Printing Services completed on-time or early | 90% | N/A | 90% | 90% | 90% |

Public Relations & Administration

The Director oversees and provides strategic direction to department divisions, manages the budget, oversees personnel matters, and serves as liaison to members of the community and media as well as city partners. The Public Relations group prepares materials including News Aurora, This is Aurora, 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,389,411 | 1,676,898 | 1,196,646 | 1,172,092 | 1,268,542 |
| Expenditures Total | \$1,389,411 | \$1,676,898 | \$1,196,646 | \$1,172,092 | \$1,268,542 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,260,172 | 1,475,959 | 943,348 | 946,469 | 986,231 |
| Supplies and Services | 114,852 | 185,244 | 234,220 | 206,545 | 262,100 |
| Interfund Charges | 14,387 | 15,695 | 19,078 | 19,078 | 20,211 |
| Expenditures Total | \$1,389,411 | \$1,676,898 | \$1,196,646 | \$1,172,092 | \$1,268,542 |

Communications

PROGRAM DETAIL

Public Relations & Administration

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 10.00 | 11.00 | 6.00 | 6.00 | 6.00 |
| Staffing Total | 10.00 | 11.00 | 6.00 | 6.00 | 6.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Number of engaged users (comments, likes, shares, clicks) per city Facebook post | 255 | 104 | 100 | 123 | 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 0 | 148,695 | 149,768 | 163,398 |
| Expenditures Total | \$0 | \$0 | \$148,695 | \$149,768 | \$163,398 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 143,695 | 149,768 | 158,398 |
| Supplies and Services | 0 | 0 | 5,000 | 0 | 5,000 |
| Expenditures Total | \$0 | \$0 | \$148,695 | \$149,768 | \$163,398 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| Staffing Total | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |

Court Administration

PROGRAM SUMMARY

| | | |
|---|---|---|
| <p>Case Management</p> <hr/> <p>\$2,414,422 23 FTE</p> <p>*Manage all court records *Process all summonses for entries, settings, and collections *Coordinate jury services</p> | <p>Detention</p> <hr/> <p>\$7,172,329 54 FTE</p> <p>*Provide safe environment for staff and detainees</p> | <p>Marshal</p> <hr/> <p>\$1,698,185 13 FTE</p> <p>*Provide safe environment for staff and public *Transport prisoners</p> |
| <p>Office of the Court Administrator</p> <hr/> <p>\$2,079,526 8 FTE</p> <p>*Operational leadership and management of Case Management, Court Information System Services, Marshals, Probation, and Detention</p> | <p>Probation</p> <hr/> <p>\$1,160,937 11 FTE</p> <p>*Supervise and monitor defendants sentenced to probation programs</p> | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 108.00 | 109.00 | 109.00 | 109.00 | 109.00 |
| EXPENDITURES | \$11,449,201 | \$11,604,201 | \$14,286,354 | \$15,676,046 | \$14,525,399 |

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 transports prisoners and is responsible for the custodial care, safety, and well-being of all persons placed in custody.

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 108.00 | 109.00 | 109.00 | 109.00 | 109.00 |
| Personal Services | 8,662,985 | 9,386,876 | 11,181,738 | 11,104,697 | 11,998,954 |
| Allocated Expenses | -8,390 | -7,640 | -8,380 | -8,380 | -8,380 |
| Supplies and Services | 2,318,938 | 1,454,853 | 2,481,015 | 2,642,710 | 1,880,023 |
| Interfund Charges | 475,518 | 515,870 | 631,981 | 621,427 | 654,802 |
| Capital Related | 150 | 254,242 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 1,315,592 | 0 |
| Expenditures Total | \$11,449,201 | \$11,604,201 | \$14,286,354 | \$15,676,046 | \$14,525,399 |

DEPARTMENT NARRATIVE

2024 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 \$1.4 million (9.7 percent) over the 2024 Original Budget. By breaking this out by fund, it shows that the General Fund spending will be over the original budget while the Designated Revenues Fund will be on budget. The appropriation in the Designated Revenues Fund is for spending against the court technology surcharge fund. The court administrator plans to use the fund balance that was budgeted in 2024 to cover technology needs that may arise as the new case management system is up and running. When considering just the General Fund, the department is projected to be \$1.4 million (9.8 percent) over the original budget due primarily to two one-time amendments approved in the spring supplemental process. The most significant supplemental appropriation is for \$1.3 million to transfer 2023 budget savings to the Capital Projects Fund for future courthouse projects. The second re-appropriates unspent 2023 budget for server replacements that were not able to be completed in 2023. In addition to the supplemental amendments, the citywide training budget that was approved in Non-Departmental for 2024 was moved in to each department and projected to be spent, adding a small amount to the variance to the original budget. After taking approved items into account, the department's spending is projected to be on budget in the General Fund.

2025 Department Budget Variance

The 2025 budget is \$239,000 (1.7 percent) more than the 2024 Original Budget. Base adjustments account for the entire increase as there are no 2025 amendment requests for the Court Administration Department. A breakout of the base adjustments can be found in the following section which shows that compensation adjustments of \$802,800 are the single largest driver. This increase reflects an update to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2025. Other increases in the base are driven by mandated costs for adjustments to the fleet and risk charge-back as well as a contractual increase for interpreter fees. There is also a small increase for other adjustments to transfer the citywide training budgets added to Non-Departmental in 2024 to the department budget for 2025.

These increases are offset by two base adjustments reducing the 2025 budget by \$652,600. The largest reduction of \$515,000 is to remove one-time appropriation added to the budget in 2024 primarily for a new case management software system. Funding to continue with the probation pilot program was also added in 2024, one-time. The department is not planning to continue this program. There is also a reduction in Designated Revenues to bring the 2025 budget down to match the projected fund balance for the court technology fund since most of the funds are projected to be spent in 2024.

Court Administration

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|------------------|
| Prior Year One Times | -515,000 |
| Compensation Adjustments | 802,790 |
| Mandated Costs | 67,093 |
| Grant / Designated Revenue Adjustments | -137,638 |
| Other Adjustments | 21,800 |
| Total Base Adjustments | \$239,045 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Designated Revenues Fund | 0 | 0 | 152,701 | 152,701 | 15,063 |
| General Fund | 11,449,201 | 11,604,201 | 14,133,653 | 15,523,345 | 14,510,336 |
| Expenditures Total | \$11,449,201 | \$11,604,201 | \$14,286,354 | \$15,676,046 | \$14,525,399 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|---------------|---------------|---------------|-----------------|---------------|
| General Fund | 108.00 | 109.00 | 109.00 | 109.00 | 109.00 |
| Staffing Total | 108.00 | 109.00 | 109.00 | 109.00 | 109.00 |

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.

Staffing issues in the Aurora Police Department (APD) have had an impact on the number of summonses over the years. It was expected that staffing would improve over the course of 2024 but the 2024 projection remains closer to the 2023 level due to a continued high number of vacancies. For 2025, the City Council decision to stop handing domestic violence (DV) cases, beyond June of 2025. The 2025 Adopted target has been adjusted to account for assumed improved APD staffing partially offset by the decline due to the decision regarding DV cases.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 1,993,200 | 2,006,582 | 2,323,809 | 2,230,664 | 2,414,422 |
| Expenditures Total | \$1,993,200 | \$2,006,582 | \$2,323,809 | \$2,230,664 | \$2,414,422 |

Court Administration

PROGRAM DETAIL

Case Management

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,792,291 | 1,693,547 | 2,043,310 | 1,941,279 | 2,095,051 |
| Allocated Expenses | -8,390 | -7,640 | -8,380 | -8,380 | -8,380 |
| Supplies and Services | 209,299 | 320,675 | 288,879 | 297,765 | 327,751 |
| Expenditures Total | \$1,993,200 | \$2,006,582 | \$2,323,809 | \$2,230,664 | \$2,414,422 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 23.00 | 23.00 | 23.00 | 23.00 | 23.00 |
| Staffing Total | 23.00 | 23.00 | 23.00 | 23.00 | 23.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Summonses | 18,691 | 20,846 | 22,750 | 20,006 | 18,006 |

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 2024 2.0 FTE vacant detention officer positions were transferred to the marshal program to address high priority staffing needs.

Due to staffing shortages in Detention, Aurora has not been able to house weekend admits for those who are on a work release program during the week and are housed on weekends. The 2024 Original Target assumed the housing floor of the detention center would re-open but to date, that has not been the case and is reflected in the 2024 projection. For 2025 an increase is expected compared to the 2024 projection due to a new ordinance allowing for harsher penalties for certain offenses and the expectation that the housing floor will re-open sometime during the year.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 5,767,397 | 5,317,615 | 6,815,085 | 6,743,943 | 7,172,329 |
| Expenditures Total | \$5,767,397 | \$5,317,615 | \$6,815,085 | \$6,743,943 | \$7,172,329 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 4,055,991 | 4,456,207 | 5,623,304 | 5,513,143 | 5,976,795 |
| Supplies and Services | 1,695,044 | 589,589 | 1,163,909 | 1,216,249 | 1,181,409 |
| Interfund Charges | 16,212 | 17,577 | 27,872 | 14,551 | 14,125 |
| Capital Related | 150 | 254,242 | 0 | 0 | 0 |
| Expenditures Total | \$5,767,397 | \$5,317,615 | \$6,815,085 | \$6,743,943 | \$7,172,329 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 57.00 | 57.00 | 56.00 | 54.00 | 54.00 |
| Staffing Total | 57.00 | 57.00 | 56.00 | 54.00 | 54.00 |

Court Administration

PROGRAM DETAIL

Detention

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Intakes | 9,265 | 10,260 | 12,750 | 10,117 | 11,129 |

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 2024 2.0 FTE vacant detention officer positions were transferred to the marshal program to address high priority staffing needs.

For 2025, both remands and transports are expected to increase slightly. This is primarily because of a new ordinance that requires harsher penalties for certain offenses but for transports, it is also because domestic violence offenders will need to be transported to the counties.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,185,759 | 1,332,864 | 1,361,589 | 1,541,100 | 1,698,185 |
| Expenditures Total | \$1,185,759 | \$1,332,864 | \$1,361,589 | \$1,541,100 | \$1,698,185 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 936,289 | 1,255,188 | 1,324,455 | 1,479,952 | 1,653,706 |
| Supplies and Services | 236,010 | 65,772 | 24,239 | 45,486 | 30,139 |
| Interfund Charges | 13,460 | 11,904 | 12,895 | 15,662 | 14,340 |
| Expenditures Total | \$1,185,759 | \$1,332,864 | \$1,361,589 | \$1,541,100 | \$1,698,185 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 10.00 | 10.00 | 11.00 | 13.00 | 13.00 |
| Staffing Total | 10.00 | 10.00 | 11.00 | 13.00 | 13.00 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Remands | 111 | 234 | 268 | 297 | 327 |
| Transports | 1,005 | 1,469 | 1,956 | 1,151 | 1,266 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 0 | 0 | 152,701 | 152,701 | 15,063 |
| General Fund | 1,481,940 | 1,895,717 | 2,486,155 | 3,941,485 | 2,064,463 |
| Expenditures Total | \$1,481,940 | \$1,895,717 | \$2,638,856 | \$4,094,186 | \$2,079,526 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 872,468 | 1,035,281 | 1,066,599 | 1,118,205 | 1,122,610 |
| Supplies and Services | 163,626 | 374,047 | 981,043 | 1,069,175 | 330,579 |
| Interfund Charges | 445,846 | 486,389 | 591,214 | 591,214 | 626,337 |
| Transfers Out | 0 | 0 | 0 | 1,315,592 | 0 |
| Expenditures Total | \$1,481,940 | \$1,895,717 | \$2,638,856 | \$4,094,186 | \$2,079,526 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Staffing Total | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 |

Probation

This program provides judges with background information, sentencing options, and recommendations when requested. It monitors defendants to ensure compliance with court orders. It coordinates and supervises various community service programs. It provides information on high-profile defendants to the specialized units of the Aurora Police Department to enhance police, victim and community safety. It maintains a proactive role in working with specific city departments and community agencies for the prevention and treatment of animal abuse, fire-setting, and other acts of violence.

Over the years, the probation caseload has remained steady, with a slight uptick in 2024 projected. For 2025, the City Council decision to stop handing domestic violence cases as of June 2025 has resulted in a decline in the projected caseload.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,020,905 | 1,051,423 | 1,147,015 | 1,066,153 | 1,160,937 |
| Expenditures Total | \$1,020,905 | \$1,051,423 | \$1,147,015 | \$1,066,153 | \$1,160,937 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,005,946 | 946,653 | 1,124,070 | 1,052,118 | 1,150,792 |
| Supplies and Services | 14,959 | 104,770 | 22,945 | 14,035 | 10,145 |
| Expenditures Total | \$1,020,905 | \$1,051,423 | \$1,147,015 | \$1,066,153 | \$1,160,937 |

Court Administration

PROGRAM DETAIL

Probation

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Staffing Total | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Total Caseload | 645 | 655 | 754 | 722 | 577 |

Development Services

PROGRAM SUMMARY

| | | |
|---|--|--|
| <p>Building Division</p> <p>\$12,795,816 94 FTE</p> <p>*Building plans review, inspections, and permitting *Permit and inspect right-of-way infrastructure construction</p> | <p>Development Services Administration</p> <p>\$451,878 3 FTE</p> <p>*Provide oversight, administration, and management of budget and personnel</p> | <p>Engineering and Land Services Review Divisions</p> <p>\$3,698,708 25 FTE</p> <p>*Provide review and approval of civil engineering plans *Provide technical review of land development plans</p> |
| <p>Office of Development Assistance</p> <p>\$1,414,944 11 FTE</p> <p>*Provide assistance to developers *Manage the annexation process and the metropolitan district process</p> | <p>Office of Process Improvement</p> <p>\$534,354 4 FTE</p> <p>*Provide methods, resources, and training to optimize business processes for timeliness, code compliance, and quality</p> | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 0.00 | 0.00 | 0.00 | 0.00 | 137.00 |
| EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$18,895,700 |

Development Services

DESCRIPTION

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

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|-------------|-------------|---------------|-----------------|---------------------|
| Regular - FTE | 0.00 | 0.00 | 0.00 | 0.00 | 137.00 |
| Personal Services | 0 | 0 | 0 | 0 | 17,646,927 |
| Supplies and Services | 0 | 0 | 0 | 0 | 845,744 |
| Utilities | 0 | 0 | 0 | 0 | 1,400 |
| Interfund Charges | 0 | 0 | 0 | 0 | 326,629 |
| Capital Related | 0 | 0 | 0 | 0 | 75,000 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$18,895,700 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The 2024 reorganization resulted in the creation of the new Development Services Department comprised of the Building Division, Development Services Administration, the Engineering and Land Services Review divisions, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). Organizationally, the reorganization was carried out March 9th, 2024, while financially it will become effective January 1, 2025.

2025 Department Budget Variance

The 2025 base budget for the new Development Services Department is created by the amendment titled “Align FTE and Operating Costs per the 2024 Reorganization”. The financial reorganization is a redistribution of existing budgets coming from the Public Works and General Management departments. The creation of this department’s base budget is accomplished with an existing 130.0 FTE and appropriation in the Development Review Fund and the General Fund, without increases outside the usual base budget adjustment process. The base budget adjustments took place in the 2024 department assignment, the most significant of which is the update to adjust all budgeted positions to the current position title and pay rate plus an increase for the citywide assumptions for pay and benefits for 2025. One existing vacant FTE position was reclassified from a Deputy Director of Public Works Development Review position to the new Director of Development Services position. Other adjustments to fleet and risk interfund charges and the training transfer from Non-Departmental also occurred.

The 2025 budget also includes an amendment to add 9.0 FTE positions to the Development Review Fund across three departments. Staff has identified the positions as critical to improve consistency, quality, timeliness, and predictability for all phases of development within the city. Of the 9.0 FTE total, the amendment will add 7.0 FTE to Development Services for a total of \$839,400 to include 3.0 FTE Plan Reviewers, 1.0 FTE Building Inspector, 1.0 FTE GIS Engineer Tech, 1.0 FTE Traffic Engineer, and 1.0 FTE Business Analyst. Please see the Budget Amendment Requests section for more details.

Development Services

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|---------------|-------------------|----------|-------------------|
| | FTE | Budget | Revenue | Net |
| <u>Development Review Fund / New Appropriation</u> | | | | |
| Add 9.0 FTE to Development Review Fund Across Three Departments | 7.00 | 839,401 | 0 | 839,401 |
| Program affected: Various in Development Services, Public Works, and Planning and Business Development Strategic Outcome: Well-Managed Duration: Various across noted departments This amendment adds staffing in the Development Review Fund across three departments. The request for additional staff is due to increased workload related to development review activity. Ongoing management of the development review processes, policies, and procedures by staff has identified the positions as critical to improve consistency, quality, timeliness, and predictability for all phases of development within the city. Development Services will add 3.0 FTE Plan Reviewers, 1.0 FTE Building Inspector, 1.0 FTE GIS Engineer Tech, 1.0 FTE Traffic Engineer, and 1.0 FTE Business Analyst. Public Works will add 1.0 FTE Transportation and Mobility Project Manager. Planning and Business Development will add 1.0 FTE Senior Planner. | | | | |
| Align FTE and Operating Costs per the 2024 Reorganization | 117.00 | 16,392,149 | 0 | 16,392,149 |
| Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department. | | | | |
| These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested. | | | | |
| New Appropriation Total | 124.00 | 17,231,550 | 0 | 17,231,550 |
| Development Review Fund Total | 124.00 | 17,231,550 | 0 | 17,231,550 |

Development Services

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|---------------|-------------------|----------|-------------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Align FTE and Operating Costs per the 2024 Reorganization | 13.00 | 1,664,150 | 0 | 1,664,150 |
| Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department. | | | | |
| These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested. | | | | |
| New Appropriation Total | 13.00 | 1,664,150 | 0 | 1,664,150 |
| General Fund Total | 13.00 | 1,664,150 | 0 | 1,664,150 |
| Amendment Request Total All Funds | 137.00 | 18,895,700 | 0 | 18,895,700 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|-------------|-------------|---------------|-----------------|---------------------|
| Development Review Fund | 0 | 0 | 0 | 0 | 17,231,550 |
| General Fund | 0 | 0 | 0 | 0 | 1,664,150 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$18,895,700 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|-------------|-------------|---------------|-----------------|---------------|
| Development Review Fund | 0.00 | 0.00 | 0.00 | 0.00 | 124.00 |
| General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 13.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 137.00 |

Development Services

PROGRAM DETAIL

Building Division

The Building Division issues permits, conducts inspections of residential and commercial construction for compliance with adopted building codes, conducts site development and construction plan reviews and administers contractor and supervisor licensing. The Public Improvements Inspection program issues permits, inspects and warranties developer infrastructure in new construction, including asphalt and concrete roadways, curb and gutter, walks and curb ramps. 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 the 2024 reorganization, this program was moved to Development Services from Public Works and now reports to the new Development Services Director position. The budget and FTE have been moved to the Development Services Department for 2025. An amendment adds appropriation for 4.0 FTE to this program.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 0 | 0 | 0 | 0 | 11,131,666 |
| General Fund | 0 | 0 | 0 | 0 | 1,664,150 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$12,795,816 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 11,658,211 |
| Supplies and Services | 0 | 0 | 0 | 0 | 776,305 |
| Utilities | 0 | 0 | 0 | 0 | 1,400 |
| Interfund Charges | 0 | 0 | 0 | 0 | 284,900 |
| Capital Related | 0 | 0 | 0 | 0 | 75,000 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$12,795,816 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 0.00 | 0.00 | 0.00 | 0.00 | 81.00 |
| General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 13.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 94.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of calls are answered within the established standard of 30 seconds or less | 92% | 92% | 90% | 95% | 90% |
| Complete 90% of the building inspections on the day requested | 96% | 96% | 90% | 95% | 90% |
| Complete review of building plans within established timeframes 90% of the time | 99% | 99% | 90% | 99% | 90% |

Development Services

PROGRAM DETAIL

Development Services Administration

This program was created to house the new Development Services Director position and support positions. This program ensures effective departmental functioning and supports all divisions through efficient resource management and coordination. The program provides executive management direction of Development Services Administration, the Building Division, Engineering Development Review, Land Services Review, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The budget includes funding for the director and two support staff for a total of 3.0 FTE which have been moved into this program from other areas.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 0 | 0 | 0 | 0 | 451,878 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$451,878 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 451,878 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$451,878 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 |

Engineering and Land Services Review Divisions

The Development Services function of Engineering Services includes Plans Review, Traffic Engineering Review, and Land Services. 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, easements, site plans, and license agreements. In the 2024 reorganization, the majority of this program was moved to Development Services from Public Works and reports to the new Development Services Director position. The budget and FTE have been moved to Development Services for 2025. An amendment adds appropriation for 2.0 FTE to this program.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 0 | 0 | 0 | 0 | 3,698,708 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$3,698,708 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 3,604,073 |
| Supplies and Services | 0 | 0 | 0 | 0 | 58,534 |
| Interfund Charges | 0 | 0 | 0 | 0 | 36,101 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$3,698,708 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 |

Development Services

PROGRAM DETAIL

Office of Development Assistance

The Office of Development Assistance (ODA) furthers the commitment to quality development and the enhancement of business growth in the city by providing assistance to the development community. Primary functions involve providing a general overview of the development review process, hosting pre-application meetings, offering personalized project management assistance, and facilitating solutions to problems that may arise during the review and construction of projects. ODA also manages the review and negotiation of annexation agreements, development agreements, and Title 32 Metro Districts. In the 2024 reorganization, this program was moved to Development Services from General Management, and reports to the new Development Services Director position. The budget and FTE have been moved to Development Services for 2025.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 0 | 0 | 0 | 0 | 1,414,944 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$1,414,944 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 1,401,211 |
| Supplies and Services | 0 | 0 | 0 | 0 | 8,105 |
| Interfund Charges | 0 | 0 | 0 | 0 | 5,628 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$1,414,944 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 0.00 | 0.00 | 0.00 | 0.00 | 11.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 11.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Percentage of pre-application notes provided within established timelines | 95% | 100% | 95% | 99% | 95% |

Office of Process Improvement

The Office of Process Improvement (OPI) optimizes business processes, aligning with the city's strategic goals of timeliness, code compliance, and quality. Through disciplines like LEAN and Six Sigma, it forms and leads cross-departmental teams with subject matter experts to implement operational improvements for internal and external city customers. The OPI also delivers business governance, training, and change management for the workflow software systems (Accela and AMANDA) used across multiple departments for licensing, project tracking, permitting, plan code reviews, and inspections. In the 2024 reorganization, this program was moved to Development Services from General Management, and reports to the new Development Services Director position. The budget and FTE have been moved to Development Services for 2025. An amendment adds appropriation for 1.0 FTE to this program.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 0 | 0 | 0 | 0 | 534,354 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$534,354 |

Development Services

PROGRAM DETAIL

Office of Process Improvement

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 531,554 |
| Supplies and Services | 0 | 0 | 0 | 0 | 2,800 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$534,354 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 |

Finance

PROGRAM SUMMARY

| | | |
|--|--|---|
| <p>Accounting</p> <p>\$1,982,170 13 FTE</p> <p>*Maintain the official financial accounts and records of the city *Ensure compliance with accounting standards</p> | <p>Accounts Payable</p> <p>\$305,668 3 FTE</p> <p>*Review city invoices for accuracy, proper approval, appropriateness and make timely payment to vendors</p> | <p>Administration</p> <p>\$946,213 3 FTE</p> <p>*Provide citywide financial planning, advice and administration of financial operations</p> |
| <p>Budget & Financial Planning</p> <p>\$1,144,132 7.5 FTE</p> <p>*Provide citywide budget guidance and develop the budget; provide analysis; manage the budget process; and perform special projects</p> | <p>Business Licensing</p> <p>\$1,250,334 9 FTE</p> <p>*Manage business and special licensing for city businesses; conduct investigations and enforcement; provide customer service</p> | <p>Central Cashiering</p> <p>\$386,609 3 FTE</p> <p>*Central receipt and management of all city cash</p> |
| <p>Debt, Investments & Treasury Management</p> <p>\$585,772 3 FTE</p> <p>*Manage the investment of all city cash; issue and manage all city debt and financing</p> | <p>Payroll</p> <p>\$1,151,834 9 FTE</p> <p>*Manage and process the payroll including payment of deductions and benefits, and reconciliation of information</p> | <p>Purchasing and Contracts</p> <p>\$584,518 8.5 FTE</p> <p>*Solicit and execute procurement awards *Enforce and terminate contracts</p> |
| <p>Risk Management</p> <p>\$20,332,064 10 FTE</p> <p>*Administer general liability claims and workers' compensation claims, employee safety program, and occupational health services</p> | <p>Tax Audit</p> <p>\$1,703,664 13 FTE</p> <p>*Audit businesses for compliance with city tax laws and collect unpaid taxes through the audit process</p> | <p>Taxpayer Services</p> <p>\$1,255,478 10 FTE</p> <p>*Administer the city's taxes; process returns; collect unpaid taxes; provide customer service</p> |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 80.00 | 83.00 | 83.00 | 83.00 | 92.00 |
| EXPENDITURES | \$8,700,581 | \$10,012,832 | \$10,863,772 | \$11,648,002 | \$31,628,456 |

Finance

DESCRIPTION

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

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 80.00 | 83.00 | 83.00 | 83.00 | 92.00 |
| Personal Services | 8,497,985 | 9,620,114 | 10,450,588 | 10,695,964 | 12,535,644 |
| Allocated Expenses | -1,128,147 | -1,198,386 | -1,270,878 | -1,295,878 | -1,316,895 |
| Supplies and Services | 1,240,297 | 1,514,751 | 1,583,342 | 1,856,658 | 20,279,432 |
| Interfund Charges | 70,024 | 76,353 | 95,320 | 91,258 | 117,575 |
| Capital Related | 20,422 | 0 | 5,400 | 0 | 12,700 |
| Transfers Out | 0 | 0 | 0 | 300,000 | 0 |
| Expenditures Total | \$8,700,581 | \$10,012,832 | \$10,863,772 | \$11,648,002 | \$31,628,456 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

In 2024, the Finance Department budget resides primarily in the General Fund. Across all funds, the Finance Department is projected to be \$784,200 (7.2 percent) over the 2024 Original Budget. A one-time spring supplemental transfer of funds to the Capital Project Fund for report writing is one of the primary reasons for this. In addition, supplies and services are projected to be \$273,300 (17.3 percent) over the original budget primarily associated with Enterprise Resource Planning (ERP) professional services costs. Finally, personal services are projected to be \$245,400 (2.3 percent) over the original budget associated with variable hour and contracted staff associated with the ERP.

2025 Department Budget Variance

The Finance Department 2025 budget is \$20.8 million higher than the 2024 Original Budget. Nearly all of this increase is due to a city reorganization where finance takes over the risk management function from Human Resources. This \$20.1 million risk management reorganization involves 10.0 FTE. In the General Fund, budget is expected to increase \$439,300 (4.1 percent). This is due to \$636,700 in base adjustments, primarily personal service increases in accordance with city policy, offset by a \$197,300 reorganization-related amendment moving an FTE and costs to the General Management Department.

In total, there are \$20.0 million in amendments, including the two reorganization amendments noted earlier. In addition, a variable hour claims adjuster has been added in the Risk Fund. More information on this amendment is available in the Budget Amendment Requests section.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|------------------|
| Compensation Adjustments | 677,872 |
| Mandated Costs | 113,539 |
| Grant / Designated Revenue Adjustments | -7,041 |
| Other Adjustments | -54,417 |
| Total Base Adjustments | \$729,953 |

Finance

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---------------------------|------|--------|---------|-----|
| | FTE | Budget | Revenue | Net |

General Fund / New Appropriation

| | | | | |
|---|-------|----------|---|----------|
| Align FTE and Operating Costs per the 2024 Reorganization | -1.00 | -197,333 | 0 | -197,333 |
|---|-------|----------|---|----------|

Program affected: Various
 Strategic Outcome: Well-Managed
 Duration: Ongoing
 This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department.

These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested.

| | | | | |
|--------------------------------|--------------|-----------------|----------|-----------------|
| New Appropriation Total | -1.00 | -197,333 | 0 | -197,333 |
| General Fund Total | -1.00 | -197,333 | 0 | -197,333 |

Risk Management Fund / New Appropriation

| | | | | |
|---------------------------------------|------|---------|---|---------|
| Add One Variable Hour Claims Adjuster | 0.00 | 108,573 | 0 | 108,573 |
|---------------------------------------|------|---------|---|---------|

Program affected: Risk Management
 Strategic Outcome: Well Managed
 Duration: Ongoing
 This request is to add a variable-hour with benefits (VHBE) position to assist in the processing of property and liability claims. Currently, all city property and liability claims are expected to be processed by one existing FTE. With an expanding city and with a significant increase in property and liability claims in recent years, this request will provide the Risk Management program with the additional resources needed to effectively address the workload involved in processing property and liability claims.

Finance

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|--------------|-------------------|----------|-------------------|
| | FTE | Budget | Revenue | Net |
| <u>Risk Management Fund / New Appropriation</u> | | | | |
| Align FTE and Operating Costs per the 2024 Reorganization | 10.00 | 20,123,491 | 0 | 20,123,491 |
| Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department. | | | | |
| These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested. | | | | |
| New Appropriation Total | 10.00 | 20,232,064 | 0 | 20,232,064 |
| Risk Management Fund Total | 10.00 | 20,232,064 | 0 | 20,232,064 |
| Amendment Request Total All Funds | 9.00 | 20,034,731 | 0 | 20,034,731 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Designated Revenues Fund | 16,898 | 17,292 | 30,420 | 15,780 | 23,694 |
| General Fund | 8,683,683 | 9,995,540 | 10,833,352 | 11,632,222 | 11,272,698 |
| Risk Management Fund | 0 | 0 | 0 | 0 | 20,332,064 |
| Expenditures Total | \$8,700,581 | \$10,012,832 | \$10,863,772 | \$11,648,002 | \$31,628,456 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|----------------|----------------|------------------|--------------------|-----------------|
| General Fund | 80.00 | 83.00 | 83.00 | 83.00 | 82.00 |
| Risk Management Fund | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 |
| Staffing Total | 80.00 | 83.00 | 83.00 | 83.00 | 92.00 |

PROGRAM DETAIL

Accounting

This function oversees all financial activity of the city, maintains the official accounting records, and produces the annually

Finance

PROGRAM DETAIL

Accounting

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,460,175 | 1,788,155 | 1,866,103 | 2,446,480 | 1,982,170 |
| Expenditures Total | \$1,460,175 | \$1,788,155 | \$1,866,103 | \$2,446,480 | \$1,982,170 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,347,557 | 1,537,358 | 1,738,874 | 1,947,721 | 1,854,195 |
| Allocated Expenses | -119,147 | -126,432 | -134,307 | -134,307 | -140,120 |
| Supplies and Services | 231,765 | 377,229 | 261,536 | 633,066 | 268,095 |
| Expenditures Total | \$1,460,175 | \$1,788,155 | \$1,866,103 | \$2,446,480 | \$1,982,170 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 12.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| Staffing Total | 12.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Close month end by the 8th business day of the following month excluding year end | 100% | 100% | 100% | 100% | 100% |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 316,523 | 301,333 | 320,541 | 297,581 | 305,668 |
| Expenditures Total | \$316,523 | \$301,333 | \$320,541 | \$297,581 | \$305,668 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 277,808 | 236,670 | 316,884 | 271,665 | 301,284 |
| Supplies and Services | 38,715 | 64,663 | 3,657 | 25,916 | 4,384 |
| Expenditures Total | \$316,523 | \$301,333 | \$320,541 | \$297,581 | \$305,668 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

Finance

PROGRAM DETAIL

Accounts Payable

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| PERFORMANCE MEASURE SUMMARY | | | | | |
| Target 30 days for 85% of vendor payments | 84% | 85% | 85% | 84% | 84% |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|------------------|------------------|------------------|--------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Designated Revenues Fund | 16,898 | 17,292 | 30,420 | 15,780 | 23,694 |
| General Fund | 645,561 | 720,728 | 867,278 | 1,174,643 | 922,519 |
| Expenditures Total | \$662,459 | \$738,020 | \$897,698 | \$1,190,423 | \$946,213 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 434,666 | 501,660 | 496,674 | 617,021 | 541,878 |
| Supplies and Services | 163,641 | 166,373 | 316,267 | 188,645 | 314,543 |
| Interfund Charges | 64,152 | 69,987 | 84,757 | 84,757 | 89,792 |
| Transfers Out | 0 | 0 | 0 | 300,000 | 0 |
| Expenditures Total | \$662,459 | \$738,020 | \$897,698 | \$1,190,423 | \$946,213 |
| STAFFING SUMMARY | | | | | |
| General Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

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.

Due to the city reorganization, 1.0 FTE strategic planning position is being moved to General Management.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 981,243 | 1,214,541 | 1,316,956 | 1,360,780 | 1,144,132 |
| Expenditures Total | \$981,243 | \$1,214,541 | \$1,316,956 | \$1,360,780 | \$1,144,132 |

Finance

PROGRAM DETAIL

Budget & Financial Planning

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,024,332 | 1,209,417 | 1,305,737 | 1,279,152 | 1,167,865 |
| Allocated Expenses | -187,248 | -201,156 | -215,587 | -215,587 | -227,239 |
| Supplies and Services | 144,159 | 206,280 | 226,806 | 297,215 | 203,506 |
| Expenditures Total | \$981,243 | \$1,214,541 | \$1,316,956 | \$1,360,780 | \$1,144,132 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 8.50 | 8.50 | 8.50 | 8.50 | 7.50 |
| Staffing Total | 8.50 | 8.50 | 8.50 | 8.50 | 7.50 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Maintain appropriate reserve levels - Tabor, Policy, Operating | Yes | Yes | Yes | Yes | Yes |

Business Licensing

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 866,630 | 979,675 | 1,195,412 | 1,075,264 | 1,250,334 |
| Expenditures Total | \$866,630 | \$979,675 | \$1,195,412 | \$1,075,264 | \$1,250,334 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 812,532 | 946,596 | 1,079,786 | 1,041,259 | 1,133,865 |
| Allocated Expenses | 0 | 0 | 25,000 | 0 | 25,000 |
| Supplies and Services | 32,610 | 30,339 | 84,235 | 32,181 | 86,035 |
| Interfund Charges | 1,066 | 2,740 | 4,501 | 1,824 | 3,544 |
| Capital Related | 20,422 | 0 | 1,890 | 0 | 1,890 |
| Expenditures Total | \$866,630 | \$979,675 | \$1,195,412 | \$1,075,264 | \$1,250,334 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Staffing Total | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 82% of general licenses are turned around in 20 days or less | 77% | 84% | 82% | 82% | 82% |

Finance

PROGRAM DETAIL

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 337,336 | 353,148 | 312,828 | 424,806 | 386,609 |
| Expenditures Total | \$337,336 | \$353,148 | \$312,828 | \$424,806 | \$386,609 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 205,183 | 247,091 | 248,194 | 347,516 | 321,303 |
| Supplies and Services | 132,153 | 106,057 | 64,634 | 77,290 | 65,306 |
| Expenditures Total | \$337,336 | \$353,148 | \$312,828 | \$424,806 | \$386,609 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 464,523 | 460,579 | 557,121 | 490,299 | 585,772 |
| Expenditures Total | \$464,523 | \$460,579 | \$557,121 | \$490,299 | \$585,772 |

Finance

PROGRAM DETAIL

Debt, Investments & Treasury Management

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 394,075 | 411,123 | 430,523 | 443,645 | 464,202 |
| Allocated Expenses | -377,644 | -369,510 | -398,980 | -398,980 | -404,854 |
| Supplies and Services | 444,967 | 415,557 | 521,434 | 441,490 | 522,034 |
| Interfund Charges | 3,125 | 3,409 | 4,144 | 4,144 | 4,390 |
| Expenditures Total | \$464,523 | \$460,579 | \$557,121 | \$490,299 | \$585,772 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| City of Aurora portfolio fair value net return exceeds Bank of America Merrill Lynch 1-3 Year Treasury Index. Positive(+) = outperformed, Negative(-) = underperformed | +1.04% | +0.09% | +0.50% | +0.50% | +0.50% |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 882,674 | 1,128,290 | 1,046,384 | 1,125,746 | 1,151,834 |
| Expenditures Total | \$882,674 | \$1,128,290 | \$1,046,384 | \$1,125,746 | \$1,151,834 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 867,844 | 1,060,598 | 1,033,200 | 1,106,540 | 1,136,482 |
| Supplies and Services | 14,830 | 67,692 | 13,184 | 19,206 | 15,352 |
| Expenditures Total | \$882,674 | \$1,128,290 | \$1,046,384 | \$1,125,746 | \$1,151,834 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 7.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Staffing Total | 7.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Three corrections or less per bi-weekly payroll 100% of the time | 84% | 85% | 100% | 100% | 100% |

Finance

PROGRAM DETAIL

Purchasing and Contracts

This program oversees solicitation, award, enforcement, and termination of city contracts for all goods, services, and construction projects requested by city departments.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 423,216 | 507,748 | 560,746 | 534,637 | 584,518 |
| Expenditures Total | \$423,216 | \$507,748 | \$560,746 | \$534,637 | \$584,518 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 855,621 | 994,374 | 1,078,563 | 1,062,562 | 1,123,313 |
| Allocated Expenses | -444,108 | -501,288 | -547,004 | -547,004 | -569,682 |
| Supplies and Services | 11,703 | 14,662 | 29,187 | 19,079 | 30,887 |
| Expenditures Total | \$423,216 | \$507,748 | \$560,746 | \$534,637 | \$584,518 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Staffing Total | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Achieve 85% of stated administrative lead times listed in the purchasing planner guide | 82% | 85% | 85% | 81% | 85% |

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.

Prior to 2025, this function was administered by the Department of Human Resources.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Risk Management Fund | 0 | 0 | 0 | 0 | 20,332,064 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$20,332,064 |

Finance

PROGRAM DETAIL

Risk Management

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 1,604,517 |
| Supplies and Services | 0 | 0 | 0 | 0 | 18,702,261 |
| Interfund Charges | 0 | 0 | 0 | 0 | 17,986 |
| Capital Related | 0 | 0 | 0 | 0 | 7,300 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$20,332,064 |

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Risk Management Fund | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,306,860 | 1,490,292 | 1,603,989 | 1,604,075 | 1,703,664 |
| Expenditures Total | \$1,306,860 | \$1,490,292 | \$1,603,989 | \$1,604,075 | \$1,703,664 |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,296,964 | 1,440,363 | 1,587,449 | 1,494,671 | 1,684,503 |
| Supplies and Services | 9,896 | 49,929 | 16,540 | 109,404 | 19,161 |
| Expenditures Total | \$1,306,860 | \$1,490,292 | \$1,603,989 | \$1,604,075 | \$1,703,664 |

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| Staffing Total | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |

| | | | | | |
|---|------|------|------|------|------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 6 month rolling average within at least 85% of average monthly budget/projection 100% of the time | 100% | 100% | 100% | 100% | 100% |

Finance

PROGRAM DETAIL

Taxpayer Services

This function collects past due taxes, processes tax returns, and provides customer information and assistance. The primary collection enforcement mechanism is telephone contact and site visits with business owners. When necessary, this function places a lien on the business property and may also seize and sell businesses' personal property assets. Revenues from collection enforcement activities allow this program to more than fully cover its direct expenditures.

The projected shortfall from the 2024 goal stems from two changes in the collection methods. First, the collection cases generated in Gentax were delayed until the taxpayer had received at least two mailed notices. This change gave those taxpayers who were going to self-cure their deficiency time to do so before a revenue agent got involved. Second, the tax division is proactively reviewing accounts for those that would owe very little or no tax and not engaging in collections with those accounts to focus on the accounts that have a potential for material taxes due. These changes decreased the number of estimates issued by 35%, resulting in decreased collection from estimated returns. These changes impacted the 2025 projection because this is an average of three years. As the change starts to fill the data for three years average it will be a better indicator.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 816,305 | 1,051,051 | 1,185,994 | 1,097,911 | 1,255,478 |
| Expenditures Total | \$816,305 | \$1,051,051 | \$1,185,994 | \$1,097,911 | \$1,255,478 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 803,563 | 1,034,864 | 1,134,704 | 1,084,212 | 1,202,237 |
| Supplies and Services | 11,693 | 15,970 | 45,862 | 13,166 | 47,868 |
| Interfund Charges | 1,049 | 217 | 1,918 | 533 | 1,863 |
| Capital Related | 0 | 0 | 3,510 | 0 | 3,510 |
| Expenditures Total | \$816,305 | \$1,051,051 | \$1,185,994 | \$1,097,911 | \$1,255,478 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Staffing Total | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Measures electronic filings as a percentage of total tax filings | 99.4% | 99.6% | 100% | 99.7% | 99.8% |
| Three month rolling average field tax collections equals (100%) or exceeds CPI adjusted monthly three-year average of field tax collections | 88% | 95% | 100% | 75% | 95% |

Fire

PROGRAM SUMMARY

| | | |
|--|---|--|
| <p>Administration</p> <p>\$11,871,880 22 FTE</p> <p>*Provide management support, including strategic planning, budgeting, financial control, and overall administrative duties</p> | <p>Community Operations Section</p> <p>\$73,932,698 429 FTE</p> <p>*Respond to all requests for fire and EMS emergency assistance</p> | <p>Community Risk Reduction</p> <p>\$881,489 5 FTE</p> <p>*Plan, prepare, and develop programming intended to reduce community risk and educate the public</p> |
| <p>Community Risk Reduction Inspections</p> <p>\$817,180 7 FTE</p> <p>*Conduct fire inspections</p> | <p>Community Risk Reduction Investigation</p> <p>\$569,727 3 FTE</p> <p>*Investigate fires, explosions, and illegal disposal of hazardous materials</p> | <p>Emergency Management and Planning</p> <p>\$542,217 3 FTE</p> <p>*Manage the city's disaster preparedness operations</p> |
| <p>Emergency Medical Services (EMS) Bureau</p> <p>\$1,393,868 4 FTE</p> <p>*Direct medical equipment purchase, medical protocol, hiring, quality improvement, training, and technology</p> | <p>Fire Training</p> <p>\$2,426,211 11.5 FTE</p> <p>*Provide training to Fire Department personnel</p> | <p>Member Services Section</p> <p>\$590,231 2 FTE</p> <p>*Develop department's professional standards and provide employee support through recruitment, training, and health & safety strategies</p> |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|----------------|----------------|------------------|--------------------|-----------------|
| CIVIL - FTE | 441.00 | 445.00 | 459.00 | 460.00 | 461.00 |
| REGULAR - FTE | 18.00 | 19.50 | 23.50 | 23.50 | 25.50 |
| EXPENDITURES | \$79,939,888 | \$82,916,927 | \$86,360,983 | \$89,755,924 | \$93,025,501 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 459.00 | 464.50 | 482.50 | 483.50 | 486.50 |
| Personal Services | 69,299,391 | 72,978,815 | 75,207,587 | 78,563,576 | 81,278,505 |
| Allocated Expenses | 0 | 1 | 0 | 0 | 0 |
| Supplies and Services | 3,839,125 | 3,492,096 | 4,067,078 | 4,161,450 | 4,071,157 |
| Utilities | 283,282 | 282,363 | 320,500 | 297,800 | 320,500 |
| Interfund Charges | 4,630,690 | 5,333,778 | 5,894,418 | 5,861,681 | 6,484,939 |
| Debt Related | 67,212 | 70,029 | 0 | 0 | 0 |
| Capital Related | 1,482,962 | 283,445 | 395,000 | 395,017 | 394,000 |
| Transfers Out | 337,226 | 476,400 | 476,400 | 476,400 | 476,400 |
| Expenditures Total | \$79,939,888 | \$82,916,927 | \$86,360,983 | \$89,755,924 | \$93,025,501 |

DEPARTMENT NARRATIVE

2024 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 \$3.4 million (3.9 percent) over the 2024 Original Budget. In the 2024 Spring Supplemental Appropriation process, the addition of 1.0 FTE Fire Assistant Chief and one-time equipment funding increased the original budget by \$224,100. There was also a transfer of appropriation to AFR for training-related expenses totaling \$80,700. These additions to the original budget adjust the variance down to \$3.1 million (3.6 percent). The supplemental adjustment and the transfer affected only the General Fund.

After adjusting for the supplemental and transfer, AFR is projected to be overbudget in the General Fund by \$2.9 million (3.4 percent). The major drivers for this overage are overtime costs attributed to the AFR mandated staffing model, 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 \$180,300 over the 2024 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 was conducted in 2023 and will continue in 2024. Supplementals will be necessary to adjust both the General Fund and the Gifts and Grants Fund.

2025 Department Budget Variance

The AFR Department 2025 budget is \$6.7 million (7.7 percent) higher than the 2024 Original Budget, with most of the increase 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 \$667,800. This is offset by a supplemental (mid-year) adjustment of \$211,500, compensation adjustments of \$5.4 million, and mandated cost adjustments of \$703,700. The compensation increase is driven by citywide assumptions for pay and benefit increases for 2025, as well as the contract under the 2025-2026 collective bargaining agreement. The supplemental adjustment appropriated ongoing funding for 1.0 FTE Fire Assistant Chief. The mandated cost adjustments include funding for increases in rates for

Fire

DEPARTMENT NARRATIVE

contracts, supplies and services, as well as interfund charges related to fleet and risk. Other adjustments of \$112,700 are for training funding. There is also an increase in the Gifts and Grants Fund of \$74,000 for the 2025 Emergency Management Performance Grant and the AFR Awards Ceremony.

There are four amendments in AFR totaling 3.0 FTE and \$827,700. These include: 1.0 FTE Career Service Public Information Officer; 1.0 FTE Career Service Community Engagement Coordinator; 1.0 FTE EMS Battalion Chief as well as the reclassification of two existing FTE; and the replacement of the exhaust ventilation system at CAPSTC. Additional detail on these amendments can be found in the Budget Amendments Request section.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|--------------------|
| Prior Year One Times | -667,750 |
| Mid Year Modifications | 211,497 |
| Compensation Adjustments | 5,402,763 |
| Mandated Costs | 703,650 |
| Grant / Designated Revenue Adjustments | 74,000 |
| Other Adjustments | 112,700 |
| Total Base Adjustments | \$5,836,860 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|--|------|---------|---------|---------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Add 1.0 FTE Career Service Public Information Officer | 1.00 | 174,755 | 0 | 174,755 |
| Program affected: Community Risk Reduction Strategic Outcome: Connected and Engaged Duration: \$105,300 Ongoing, \$69,500 One-time This amendment appropriates funding for 1.0 FTE Career Service Public Information Officer to enhance current strategic communications by providing consistent content development and managing the distribution of information. This results in proactive media relations and improved public engagement. The request includes one-time funds for a vehicle and workstation. | | | | |
| Add 1.0 FTE Career Service Community Engagement Coordinator | 1.00 | 170,603 | 0 | 170,603 |
| Program affected: Community Risk Reduction Strategic Outcome: Safe Duration: \$101,100 Ongoing, \$69,500 One-time The Community Risk Reduction Section has re-established the role of AFR in fire and injury prevention programming. This includes existing fire inspection and investigation programs as well as enhancing fire and injury prevention programs in schools and the community. The work is currently dispersed throughout the department. This model improves efficiency and provides better service to the community. This amendment appropriates funding for 1.0 FTE Community Engagement Coordinator to develop programs and methods to educate people and empower them with knowledge and skills to reduce their risk of threat from fire and injury. This request includes one-time funding for a work station and vehicle. | | | | |

Fire

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|----------------|----------|----------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Add 1.0 FTE EMS Battalion Chief and Position Reclassifications | 1.00 | 282,300 | 0 | 282,300 |
| Program affected: Community Operations Section Strategic Outcome: Safe Duration: \$252,300 Ongoing, \$30,000 One-time This amendment appropriates funding for 1.0 FTE Battalion Chief to enhance the EMS Branch to address the growing needs and complexity of the EMS System. The EMS Branch Battalion Chiefs will have medical oversight of the frontline crews that provide EMS in the city. This request includes additional ongoing funding for reclassification of positions to strategically align leadership in the EMS section, and one-time costs for new equipment. | | | | |
| CAPSTC Nederman Ventilation Replacement | 0.00 | 200,000 | 0 | 200,000 |
| Program affected: Fire Training Strategic Outcome: Healthy Duration: One-time The current exhaust system at the City of Aurora Public Safety Training Center (CAPSTC) requires both staff and recruits to manually engage/disengage the exhaust hoses from fire engines and ladder trucks as they are driving in/out of the apparatus bay. The apparatus bay fills up with exhaust gases, exposing both staff and recruits to carcinogens. This amendment brings CAPSTC in line with all other fire stations, ensuring that recruits are trained on the same system they have at each fire station. The Nederman system is currently used in each of the Aurora fire stations. This system is superior to the current system as it is on a self-guiding rail that follows the vehicles out of the bay and disengages via a magnetic release, then retracts while expelling the harmful exhaust gases from the apparatus bay. | | | | |
| New Appropriation Total | 3.00 | 827,658 | 0 | 827,658 |
| General Fund Total | 3.00 | 827,658 | 0 | 827,658 |
| Amendment Request Total All Funds | 3.00 | 827,658 | 0 | 827,658 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | 79,039,602 | 82,907,527 | 86,337,983 | 89,552,648 | 92,928,501 |
| Gifts & Grants Fund | 900,286 | 9,400 | 23,000 | 203,276 | 97,000 |
| Expenditures Total | \$79,939,888 | \$82,916,927 | \$86,360,983 | \$89,755,924 | \$93,025,501 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------|----------------|----------------|------------------|--------------------|-----------------|
| General Fund | 17.00 | 18.50 | 23.50 | 23.50 | 25.50 |
| General Fund Civil FTE | 441.00 | 445.00 | 459.00 | 460.00 | 461.00 |
| Gifts & Grants Fund | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| Staffing Total | 459.00 | 464.50 | 482.50 | 483.50 | 486.50 |

Fire

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. As part of the 2024 Spring Supplemental Appropriation process, 1.0 FTE Fire Assistant Chief was added to this program. In 2025, 1.0 FTE Career Service Public Information Officer is added to this program.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 9,415,016 | 9,688,354 | 10,418,319 | 10,426,780 | 11,866,880 |
| Gifts & Grants Fund | 14,047 | 8,644 | 13,000 | 17,546 | 5,000 |
| Expenditures Total | \$9,429,063 | \$9,696,998 | \$10,431,319 | \$10,444,326 | \$11,871,880 |

| | | | | | |
|---|--------------------|--------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 6,531,989 | 6,441,444 | 6,779,896 | 6,814,737 | 7,969,089 |
| Supplies and Services | 317,838 | 484,826 | 401,958 | 416,032 | 413,993 |
| Utilities | 283,282 | 265,688 | 301,100 | 280,000 | 301,100 |
| Interfund Charges | 2,228,742 | 2,435,011 | 2,948,365 | 2,933,557 | 3,118,198 |
| Debt Related | 67,212 | 70,029 | 0 | 0 | 0 |
| Capital Related | 0 | 0 | 0 | 0 | 69,500 |
| Expenditures Total | \$9,429,063 | \$9,696,998 | \$10,431,319 | \$10,444,326 | \$11,871,880 |

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 8.00 | 8.00 | 8.00 | 8.00 | 9.00 |
| General Fund Civil FTE | 12.00 | 12.00 | 12.00 | 13.00 | 13.00 |
| Staffing Total | 20.00 | 20.00 | 20.00 | 21.00 | 22.00 |

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. In 2025, 1.0 FTE EMS Battalion Chief is added to this program. Response times have slowed as traffic on the roads continues to grow as more people return to work in person. The 2025 performance measure target has been adjusted based on national standards.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 63,602,908 | 66,697,525 | 68,825,247 | 72,443,127 | 73,932,698 |
| Gifts & Grants Fund | 536,611 | -213,370 | 0 | 4,775 | 0 |
| Expenditures Total | \$64,139,519 | \$66,484,155 | \$68,825,247 | \$72,447,902 | \$73,932,698 |

Fire

PROGRAM DETAIL

Community Operations Section

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 58,256,826 | 61,462,265 | 63,506,590 | 66,828,376 | 68,225,466 |
| Allocated Expenses | 0 | 1 | 0 | 0 | 0 |
| Supplies and Services | 1,990,189 | 1,751,303 | 2,017,397 | 1,964,405 | 1,966,473 |
| Interfund Charges | 2,315,436 | 2,779,073 | 2,824,860 | 2,828,704 | 3,234,359 |
| Capital Related | 1,239,842 | 15,113 | 0 | 350,017 | 30,000 |
| Transfers Out | 337,226 | 476,400 | 476,400 | 476,400 | 476,400 |
| Expenditures Total | \$64,139,519 | \$66,484,155 | \$68,825,247 | \$72,447,902 | \$73,932,698 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund Civil FTE | 410.00 | 415.00 | 428.00 | 428.00 | 429.00 |
| Staffing Total | 410.00 | 415.00 | 428.00 | 428.00 | 429.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90th percentile response times for first due unit to structure fires is under 6 minutes 24 seconds | 6:02 | 6:20 | < 6:20 | 6:24 | <6:24 |

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. CRR provides a collection of resources, educational materials and practical advice related to fire safety, emergency preparedness and life-saving practices for adults and children. By promoting awareness, education and proactive safety measures, CRR aims to help build an empowered, resilient and well-informed Aurora. In 2025, 1.0 FTE Career Service Community Engagement Coordinator is added to this program. CRR introduced a new performance measure in 2024 to track meaningful community education interaction with the goal of one a week. Through new class offerings, CRR anticipates hitting the goal in 2025.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 772,836 | 635,395 | 665,528 | 632,844 | 831,489 |
| Gifts & Grants Fund | 41,595 | 33,542 | 0 | 63,675 | 50,000 |
| Expenditures Total | \$814,431 | \$668,937 | \$665,528 | \$696,519 | \$881,489 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 686,543 | 591,960 | 547,107 | 575,709 | 713,369 |
| Supplies and Services | 104,497 | 56,714 | 21,388 | 99,916 | 65,988 |
| Interfund Charges | 23,391 | 20,263 | 22,033 | 15,894 | 27,632 |
| Capital Related | 0 | 0 | 75,000 | 5,000 | 74,500 |
| Expenditures Total | \$814,431 | \$668,937 | \$665,528 | \$696,519 | \$881,489 |

Fire

PROGRAM DETAIL

Community Risk Reduction

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 1.00 | 1.00 | 2.00 | 2.00 | 3.00 |
| General Fund Civil FTE | 4.00 | 3.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 5.00 | 4.00 | 4.00 | 4.00 | 5.00 |

| | | | | | |
|--|-----|-----|----|----|----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Engage in fifty two community education interactions annually. | N/A | N/A | 52 | 47 | 52 |

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. Completion of fire inspections has declined as business growth in Aurora has outpaced inspectors, but the target is still being met.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 726,371 | 793,459 | 838,796 | 843,675 | 817,180 |
| Expenditures Total | \$726,371 | \$793,459 | \$838,796 | \$843,675 | \$817,180 |

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 677,026 | 721,800 | 763,079 | 748,555 | 747,942 |
| Supplies and Services | 14,564 | 24,564 | 14,164 | 52,021 | 15,564 |
| Interfund Charges | 34,781 | 47,095 | 61,553 | 43,099 | 53,674 |
| Expenditures Total | \$726,371 | \$793,459 | \$838,796 | \$843,675 | \$817,180 |

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| General Fund Civil FTE | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Staffing Total | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |

| | | | | | |
|--|-----|-----|-----|-----|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Annual inspection rate of business properties is 70% | 83% | 84% | 70% | 73% | 70% |

Fire

PROGRAM DETAIL

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 526,399 | 543,400 | 553,558 | 550,835 | 569,727 |
| Gifts & Grants Fund | 154,657 | 312 | 0 | 0 | 0 |
| Expenditures Total | \$681,056 | \$543,712 | \$553,558 | \$550,835 | \$569,727 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 521,033 | 524,689 | 545,907 | 545,423 | 561,476 |
| Supplies and Services | 11,407 | 19,023 | 7,651 | 5,412 | 8,251 |
| Capital Related | 148,616 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$681,056 | \$543,712 | \$553,558 | \$550,835 | \$569,727 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund Civil FTE | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Annual closure rate for arson cases is the national average of 22% | 51% | 64% | 22% | 64% | 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 intracity grant acquisition and oversight related to emergency management within the city. The Office of Emergency Management did not meet the performance measure of 400 hours of training due to a reduction in staffing, as the Police Department reclaimed their Full-Time Equivalent (FTE) position. This decrease in personnel impacted the OEM's capacity to deliver the planned training hours.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 338,365 | 374,286 | 475,172 | 483,806 | 500,217 |
| Gifts & Grants Fund | 110,798 | 49,273 | 10,000 | 1,720 | 42,000 |
| Expenditures Total | \$449,163 | \$423,559 | \$485,172 | \$485,526 | \$542,217 |

Fire

PROGRAM DETAIL

Emergency Management and Planning

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 376,569 | 412,101 | 440,680 | 477,112 | 465,027 |
| Supplies and Services | 11,988 | 7,382 | 40,144 | 3,143 | 72,544 |
| Interfund Charges | 3,066 | 4,076 | 4,348 | 5,271 | 4,646 |
| Capital Related | 57,540 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$449,163 | \$423,559 | \$485,172 | \$485,526 | \$542,217 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| General Fund Civil FTE | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Gifts & Grants Fund | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| Staffing Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| OEM personnel will participate in 90% (a minimum of 400 hours) of all local and regional exercises | 90% | 90% | 90% | 70% | 90% |

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 improvement analysis with recommendations.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,428,203 | 1,521,744 | 1,898,788 | 1,463,889 | 1,393,868 |
| Expenditures Total | \$1,428,203 | \$1,521,744 | \$1,898,788 | \$1,463,889 | \$1,393,868 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 565,397 | 869,833 | 713,115 | 521,155 | 572,531 |
| Supplies and Services | 825,842 | 651,911 | 885,673 | 921,895 | 821,337 |
| Interfund Charges | 0 | 0 | 0 | 839 | 0 |
| Capital Related | 36,964 | 0 | 300,000 | 20,000 | 0 |
| Expenditures Total | \$1,428,203 | \$1,521,744 | \$1,898,788 | \$1,463,889 | \$1,393,868 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 |
| General Fund Civil FTE | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 0.00 | 0.00 | 4.00 | 4.00 | 4.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Annual cardiac arrest survival rate is greater than the national 7% average | 14.4% | 6.6% | 7% | 14% | 7% |

Fire

PROGRAM DETAIL

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. This branch also manages the City of Aurora Public Safety Training Center (CAPSTC).

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,584,968 | 2,068,850 | 2,082,317 | 2,125,551 | 2,426,211 |
| Gifts & Grants Fund | 42,578 | 128,999 | 0 | 114,128 | 0 |
| Expenditures Total | \$1,627,546 | \$2,197,849 | \$2,082,317 | \$2,239,679 | \$2,426,211 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,460,600 | 1,625,861 | 1,556,880 | 1,656,506 | 1,642,699 |
| Supplies and Services | 141,672 | 486,198 | 452,778 | 511,056 | 497,682 |
| Utilities | 0 | 16,675 | 19,400 | 17,800 | 19,400 |
| Interfund Charges | 25,274 | 48,260 | 33,259 | 34,317 | 46,430 |
| Capital Related | 0 | 20,855 | 20,000 | 20,000 | 220,000 |
| Expenditures Total | \$1,627,546 | \$2,197,849 | \$2,082,317 | \$2,239,679 | \$2,426,211 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 1.00 | 2.50 | 3.50 | 3.50 | 3.50 |
| General Fund Civil FTE | 9.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Staffing Total | 10.00 | 10.50 | 11.50 | 11.50 | 11.50 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of line personnel have completed all required ISO training | 91% | 91% | 90% | 89% | 90% |

Member Services Section

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 644,536 | 584,514 | 580,258 | 582,141 | 590,231 |
| Gifts & Grants Fund | 0 | 2,000 | 0 | 1,432 | 0 |
| Expenditures Total | \$644,536 | \$586,514 | \$580,258 | \$583,573 | \$590,231 |

Fire

PROGRAM DETAIL

Member Services Section

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 223,408 | 328,862 | 354,333 | 396,003 | 380,906 |
| Supplies and Services | 421,128 | 10,175 | 225,925 | 187,570 | 209,325 |
| Capital Related | 0 | 247,477 | 0 | 0 | 0 |
| Expenditures Total | \$644,536 | \$586,514 | \$580,258 | \$583,573 | \$590,231 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund Civil FTE | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |

General Management

PROGRAM SUMMARY

| | | |
|--|---|---|
| <p>Fleet Management Administration</p> <p>\$15,388,201 52 FTE</p> <p>*Administer and manage operations for the city's fleet of vehicles and equipment</p> | <p>Fleet Replacement</p> <p>\$7,693,948 0 FTE</p> <p>*Replacement of city fleet vehicles and equipment</p> | <p>General Management Administration</p> <p>\$692,228 4 FTE</p> <p>*Administer and direct several General Management divisions *Oversee special projects and strategy and performance functions</p> |
| <p>Intergovernmental Relations</p> <p>\$355,185 1 FTE</p> <p>*Manage federal, state, and local government affairs</p> | <p>Internal Audit</p> <p>\$598,975 4 FTE</p> <p>*Employ leading practices in partnership with all city departments to manage risk and produce performance improvement</p> | <p>Office of International and Immigrant Affairs</p> <p>\$694,072 2 FTE</p> <p>*Foster relationships with Aurora's immigrant and refugee community *Liaison to Sister Cities program</p> |
| <p>Office of the City Clerk</p> <p>\$1,127,518 8 FTE</p> <p>*Manage city code, charter, council agendas, and elections *Provide citywide records management services</p> | <p>Office of the City Manager</p> <p>\$2,108,923 8 FTE</p> <p>*Provide direction and oversight of all city operations</p> | <p>Security Management Office</p> <p>\$876,311 1 FTE</p> <p>*Provide security for Aurora's assets *Ensure proper access and controls are in place</p> |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|-------------|-------------|---------------|-----------------|--------------|
| REGULAR - FTE | 48.00 | 38.00 | 39.00 | 39.00 | 80.00 |
| EXPENDITURES | \$6,610,521 | \$5,499,781 | \$6,575,230 | \$5,961,085 | \$29,535,361 |

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. Several diverse divisions are housed in General Management and fall into two separate groups for management purposes. One group is comprised of The Office of the City Manager, the Deputy City Managers, and Internal Audit. The other group reports to the new Director of General Management and is comprised of all fleet operations, Intergovernmental Relations, the Office of City Clerk, the Office of International and Immigrant Affairs, Special Projects, Strategy and Performance; and the Security Management Office.

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Regular - FTE | 48.00 | 38.00 | 39.00 | 39.00 | 80.00 |
| Personal Services | 4,997,659 | 4,161,732 | 5,569,464 | 4,670,368 | 10,763,586 |
| Allocated Expenses | 0 | 22,602 | 0 | 0 | 0 |
| Supplies and Services | 1,516,185 | 1,237,242 | 988,858 | 1,273,809 | 10,545,122 |
| Utilities | 0 | 0 | 0 | 0 | 143,800 |
| Interfund Charges | 72,915 | 78,205 | 94,856 | 94,856 | 337,475 |
| Capital Related | 23,762 | 0 | 0 | 0 | 2,534,830 |
| Transfers Out | 0 | 0 | -77,948 | -77,948 | 5,210,548 |
| Expenditures Total | \$6,610,521 | \$5,499,781 | \$6,575,230 | \$5,961,085 | \$29,535,361 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

For 2024, 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 \$614,100 (9.3 percent) under the 2024 Original Budget. The savings in both the General and Development Review funds are overwhelmingly due to vacancy savings. Some vacancy savings has been redirected to cover unbudgeted costs in these funds. In the General Fund, one-time needs in the Office of the City Manager program such as updated office furniture and equipment were covered by the savings. In the Development Review Fund, difficult positions to hire in the Office of Process Improvement have been backfilled with contracted labor. The Gift and Grants Fund is projected to be over the annual \$10,000 budget by \$20,000 due to anticipated sponsorship funds for Global Fest which will require supplemental appropriation.

2025 Department Budget Variance

Across all funds, the 2025 budget for General Management is \$23.0 million higher than the 2024 Original Budget. Nearly all of this increase is due to a city reorganization where a new director position is created in General Management to head up General Management Administration, all fleet related operations, and the Security Management Office while development related programs are moved out of the department into a newly created Development Service Department. Although the reorganization was organizationally carried out in March of 2024, it will become effective financially on January 1, 2025. See the Budget Amendment Requests section for more information on the reorganization.

The remainder of the increase is driven by \$443,900 in base adjustments. A breakout can be found in the following Base Adjustments section which shows that compensation adjustments of \$469,100 are the single largest factor. This increase reflects an update to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2025. The net of all other base adjustments totals to a reduction of \$25,200 which is necessary to set the ongoing budget appropriately to include adjustments to interfund charges, training, contracted costs, technology subscription costs, and executive pay.

General Management

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|------------------|
| Prior Year One Times | -57,907 |
| Compensation Adjustments | 469,103 |
| Mandated Costs | -52,883 |
| Other Adjustments | 85,548 |
| Total Base Adjustments | \$443,861 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|---------------|-------------------|----------------|-------------------|
| | FTE | Budget | Revenue | Net |
| <u>Development Review Fund / New Appropriation</u> | | | | |
| Align FTE and Operating Costs per the 2024 Reorganization | -14.00 | -1,824,329 | 0 | -1,824,329 |
| Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department. | | | | |
| These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested. | | | | |
| New Appropriation Total | -14.00 | -1,824,329 | 0 | -1,824,329 |
| Development Review Fund Total | -14.00 | -1,824,329 | 0 | -1,824,329 |

General Management

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---------------------------|------|--------|---------|-----|
| | FTE | Budget | Revenue | Net |

Fleet Management Fund / New Appropriation

| | | | | |
|---|-------|------------|---|------------|
| Align FTE and Operating Costs per the 2024 Reorganization | 52.00 | 15,347,097 | 0 | 15,347,097 |
|---|-------|------------|---|------------|

Program affected: Various
 Strategic Outcome: Well-Managed
 Duration: Ongoing
 This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department.

These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested.

| | | | | |
|------------------------------------|--------------|-------------------|----------|-------------------|
| New Appropriation Total | 52.00 | 15,347,097 | 0 | 15,347,097 |
| Fleet Management Fund Total | 52.00 | 15,347,097 | 0 | 15,347,097 |

General Fund / New Appropriation

| | | | | |
|---|------|-----------|---|-----------|
| Align FTE and Operating Costs per the 2024 Reorganization | 3.00 | 8,993,502 | 0 | 8,993,502 |
|---|------|-----------|---|-----------|

Program affected: Various
 Strategic Outcome: Well-Managed
 Duration: Ongoing
 This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department.

These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested.

| | | | | |
|--|--------------|-------------------|----------|-------------------|
| New Appropriation Total | 3.00 | 8,993,502 | 0 | 8,993,502 |
| General Fund Total | 3.00 | 8,993,502 | 0 | 8,993,502 |
| Amendment Request Total All Funds | 41.00 | 22,516,270 | 0 | 22,516,270 |

General Management

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Development Review Fund | 1,117,439 | 1,189,687 | 1,694,462 | 1,308,424 | 0 |
| Fleet Management Fund | 0 | 0 | 0 | 0 | 15,388,201 |
| General Fund | 5,402,121 | 4,164,813 | 4,870,768 | 4,622,661 | 14,137,160 |
| Gifts & Grants Fund | 90,961 | 145,281 | 10,000 | 30,000 | 10,000 |
| Expenditures Total | \$6,610,521 | \$5,499,781 | \$6,575,230 | \$5,961,085 | \$29,535,361 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|--------------|--------------|---------------|-----------------|--------------|
| Development Review Fund | 14.00 | 14.00 | 14.00 | 14.00 | 0.00 |
| Fleet Management Fund | 0.00 | 0.00 | 0.00 | 0.00 | 52.00 |
| General Fund | 34.00 | 24.00 | 25.00 | 25.00 | 28.00 |
| Staffing Total | 48.00 | 38.00 | 39.00 | 39.00 | 80.00 |

PROGRAM DETAIL

Fleet Management Administration

This program administers and manages the replacement and disposal of vehicles; purchases and provides fueling; provides maintenance and repair of fleet vehicles and equipment; and oversees fleet operations for all vehicles and equipment in the city's fleet inventory. In the 2024 reorganization, this program was moved to General Management from Public Works, and reports to the General Management Director. The budget and FTE have been moved to General Management for 2025.

Performance data is tracking closely to the 2024 Original Targets. The Body Shop is ahead of the goal due to the number of Aurora Police Department accidents coming down from historical levels. This improves the shop's ability to turn the work around sooner.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|-------------|-------------|---------------|-----------------|---------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Fleet Management Fund | 0 | 0 | 0 | 0 | 15,388,201 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$15,388,201 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 6,110,940 |
| Supplies and Services | 0 | 0 | 0 | 0 | 8,836,920 |
| Utilities | 0 | 0 | 0 | 0 | 143,800 |
| Interfund Charges | 0 | 0 | 0 | 0 | 242,611 |
| Capital Related | 0 | 0 | 0 | 0 | 53,930 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$15,388,201 |

General Management

PROGRAM DETAIL

Fleet Management Administration

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Fleet Management Fund | 0.00 | 0.00 | 0.00 | 0.00 | 52.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 52.00 |

| | | | | | |
|--|-----|-----|-----|-----|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Percentage of city's fleet vehicle and equipment assets available and in service | 95% | 95% | 90% | 94% | 90% |
| Percentage of repairs in the body shop complete within 24 hours | 54% | 66% | 45% | 65% | 45% |
| Percentage of repairs in the heavy equipment shop complete within 24 hours | 65% | 61% | 65% | 60% | 65% |
| Percentage of repairs in the light equipment shop completed within 24 hours | 66% | 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. In the 2024 reorganization, this program was moved to General Management from Public Works, to be overseen by the General Management Director. The budget has been moved to General Management for 2025.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 0 | 0 | 0 | 7,693,948 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$7,693,948 |

| | | | | | |
|---|------------|------------|------------|------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Supplies and Services | 0 | 0 | 0 | 0 | 2,500 |
| Capital Related | 0 | 0 | 0 | 0 | 2,480,900 |
| Transfers Out | 0 | 0 | 0 | 0 | 5,210,548 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$7,693,948 |

General Management

PROGRAM DETAIL

General Management Administration

The new General Management Administration program houses the new Director of General Management beginning in the 2025 budget. The director oversees several areas to include all fleet operations, Intergovernmental Relations, Office of International and Immigrant Affairs, Office of the City Clerk, the Security Management Office, Strategy and Performance, and Special Projects. The budget of \$692,200 includes funding for 4.0 FTE, including the director, the special projects group and the strategy and performance manager.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 0 | 0 | 0 | 692,228 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$692,228 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 692,228 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$692,228 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 |

Intergovernmental Relations

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 346,936 | 265,626 | 326,892 | 356,057 | 355,185 |
| Expenditures Total | \$346,936 | \$265,626 | \$326,892 | \$356,057 | \$355,185 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 89,191 | 127,754 | 134,295 | 134,065 | 139,777 |
| Supplies and Services | 257,745 | 137,872 | 192,597 | 221,992 | 215,408 |
| Expenditures Total | \$346,936 | \$265,626 | \$326,892 | \$356,057 | \$355,185 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Staffing Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

General Management

PROGRAM DETAIL

Internal Audit

The office of internal audit, overseen by the city auditor, is an independent function reporting administratively to the city manager and functionally to the management and finance policy committee. The Office contributes to the City’s overall stability and sustainability by providing assurance on its operational efficiency, reliability of reporting, compliance with laws and regulations, safeguarding of assets, and ethical culture. The Office conducts various engagements, including financial, compliance, performance, advisory, and fraud investigations.

The percentage of audits on the audit plan started and/or completed by the end of the year projection for 2024 is 46%, which is lower than the target for the year. This is partly due to continued issues in hiring for the Police Auditor position, which was vacant for most of the year, and was reclassified to a Senior Internal Auditor and filled in September. Additionally, staff spent significant time preparing for and participating in our first quality assurance review, which reduced time available for audits. The projection for 2024 for audit recommendations accepted is 100%.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 567,100 | 464,724 | 599,470 | 562,843 | 598,975 |
| Expenditures Total | \$567,100 | \$464,724 | \$599,470 | \$562,843 | \$598,975 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 510,547 | 413,656 | 562,597 | 506,220 | 558,162 |
| Supplies and Services | 56,553 | 51,068 | 36,873 | 56,623 | 40,813 |
| Expenditures Total | \$567,100 | \$464,724 | \$599,470 | \$562,843 | \$598,975 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Staffing Total | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Percentage of audit recommendations accepted | N/A | N/A | 100% | 100% | 100% |
| Percentage of audits on the Audit Plan started and/or completed by the end of the year | 61% | 55% | 65% | 46% | 65% |

General Management

PROGRAM DETAIL

Office of Development Assistance

The Office of Development Assistance (ODA) furthers the commitment to quality development and the enhancement of business growth in the city by providing assistance to the development community. Primary functions involve providing a general overview of the development review process, hosting pre-application meetings, offering personalized project management assistance, and facilitating solutions to problems that may arise during the review and construction of projects. ODA also manages the review and negotiation of annexation agreements, development agreements, and Title 32 Metro Districts. In the 2024 reorganization, this program was moved to Development Services from General Management, and reports to the new Development Services Director position. The budget and FTE have been moved to Development Services for 2025.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|--------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 814,560 | 827,584 | 1,152,630 | 901,784 | 0 |
| Expenditures Total | \$814,560 | \$827,584 | \$1,152,630 | \$901,784 | \$0 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 804,523 | 820,453 | 1,141,213 | 890,686 | 0 |
| Supplies and Services | 6,000 | 2,761 | 6,105 | 5,786 | 0 |
| Interfund Charges | 4,037 | 4,370 | 5,312 | 5,312 | 0 |
| Expenditures Total | \$814,560 | \$827,584 | \$1,152,630 | \$901,784 | \$0 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| Staffing Total | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Percentage of pre-application notes provided within established timelines | 95% | 100% | 95% | 99% | 95% |

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 and hosts the annual Global Fest event.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 525,576 | 582,817 | 647,230 | 618,798 | 684,072 |
| Gifts & Grants Fund | 90,811 | 145,281 | 10,000 | 30,000 | 10,000 |
| Expenditures Total | \$616,387 | \$728,098 | \$657,230 | \$648,798 | \$694,072 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 261,588 | 270,966 | 329,392 | 306,390 | 331,834 |
| Supplies and Services | 354,799 | 457,132 | 327,838 | 342,408 | 362,238 |
| Expenditures Total | \$616,387 | \$728,098 | \$657,230 | \$648,798 | \$694,072 |

General Management

PROGRAM DETAIL

Office of International and Immigrant Affairs

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

Office of Process Improvement

The Office of Process Improvement (OPI) optimizes business processes, aligning with the city's strategic goals of timeliness, code compliance, and quality. Through disciplines like LEAN and Six Sigma, it forms and leads cross-departmental teams with subject matter experts to implement operational improvements for internal and external city customers. The OPI also delivers business governance, training, and change management for the workflow software systems (Accela and AMANDA) used across multiple departments for licensing, project tracking, permitting, plan code reviews, and inspections. In the 2024 reorganization, this program was moved to Development Services from General Management, and reports to the new Development Services Director position. The budget and FTE have been moved to Development Services for 2025. An amendment adds appropriation for 1.0 FTE to this program.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 302,879 | 362,103 | 541,832 | 406,640 | 0 |
| Expenditures Total | \$302,879 | \$362,103 | \$541,832 | \$406,640 | \$0 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 302,879 | 282,826 | 541,832 | 305,840 | 0 |
| Supplies and Services | 0 | 79,277 | 0 | 100,800 | 0 |
| Expenditures Total | \$302,879 | \$362,103 | \$541,832 | \$406,640 | \$0 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| Staffing Total | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |

Office of the City Clerk

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,344,788 | 1,020,319 | 1,164,061 | 1,004,503 | 1,127,518 |
| Expenditures Total | \$1,344,788 | \$1,020,319 | \$1,164,061 | \$1,004,503 | \$1,127,518 |

General Management

PROGRAM DETAIL

Office of the City Clerk

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 705,034 | 659,755 | 775,006 | 700,216 | 829,229 |
| Supplies and Services | 619,018 | 337,942 | 361,558 | 276,790 | 269,158 |
| Interfund Charges | 20,736 | 22,622 | 27,497 | 27,497 | 29,131 |
| Expenditures Total | \$1,344,788 | \$1,020,319 | \$1,164,061 | \$1,004,503 | \$1,127,518 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Staffing Total | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |

Office of the City Manager

In accordance with the policy guidelines of the Mayor and City Council, this program provides direction and oversight of all city operations, ensures achievement of City Council's stated goals, plans major development projects, prepares the city's budget and multi-year capital improvement program, enforces all ordinances and regulations, helps promote economic development, enhances intergovernmental relations, maintains the city's sound financial condition, manages the personnel and benefits system, provides for construction and maintenance of the city's infrastructure and public facilities, and implements all city policies. This program houses the City Manager, Deputy City Managers (DCM), and administrative support staff.

For 2024, personal services is projected below budget due to the vacant DCM position. These savings will be used for some one-time needs in the department to include office upgrades. For 2025, 2.0 FTE will move out of this program to General Management Administration as part of the reorganizaion.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,800,727 | 1,831,327 | 2,133,115 | 2,080,460 | 2,108,923 |
| Expenditures Total | \$1,800,727 | \$1,831,327 | \$2,133,115 | \$2,080,460 | \$2,108,923 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,620,262 | 1,586,322 | 2,085,129 | 1,826,951 | 1,967,773 |
| Allocated Expenses | 0 | 22,602 | 0 | 0 | 0 |
| Supplies and Services | 133,300 | 171,190 | 63,887 | 269,410 | 75,417 |
| Interfund Charges | 47,165 | 51,213 | 62,047 | 62,047 | 65,733 |
| Transfers Out | 0 | 0 | -77,948 | -77,948 | 0 |
| Expenditures Total | \$1,800,727 | \$1,831,327 | \$2,133,115 | \$2,080,460 | \$2,108,923 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 8.00 | 9.00 | 10.00 | 10.00 | 8.00 |
| Staffing Total | 8.00 | 9.00 | 10.00 | 10.00 | 8.00 |

General Management

PROGRAM DETAIL

Security Management Office

The Security Management Office provides physical security for Aurora's assets, ensures proper access and controls are in place, oversees all on-site security and contracts, and provides security for all city events. This is a new program in General Management and was moved in from Public Works as part of the 2024 reorganization. The budget for 2025 covers 1.0 FTE and contracted security.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 0 | 0 | 0 | 876,311 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$876,311 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 133,643 |
| Supplies and Services | 0 | 0 | 0 | 0 | 742,668 |
| Expenditures Total | \$0 | \$0 | \$0 | \$0 | \$876,311 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Staffing Total | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |

Housing and Community Services

PROGRAM SUMMARY

| | | |
|--|---|---|
| <p>Administration</p> <hr/> <p>\$1,350,713 9.3 FTE</p> <p>*Provides oversight, administration, and management of programs, budget, and personnel</p> | <p>Animal Services</p> <hr/> <p>\$3,716,905 30 FTE</p> <p>*Provides shelter; veterinary care; placement through adoption, transfer, or other means; pet licensing and education; and enforcement</p> | <p>Community Engagement</p> <hr/> <p>\$512,032 3.7 FTE</p> <p>*Resources for human, community, social, and cultural services</p> |
| <p>HEART Court</p> <hr/> <p>\$105,000 0 FTE</p> <p>*Administer court for homeless with certain ordinance violations *Provide assistance as participants advance through program phases</p> | <p>Homelessness Initiative</p> <hr/> <p>\$5,901,454 9 FTE</p> <p>*Supports services along the homelessness crisis response system continuum</p> | <p>Housing and Community Development</p> <hr/> <p>\$5,507,332 16.5 FTE</p> <p>*Utilizes local and federal funds to promote housing and community development programs</p> |
| <p>Intervention Programs</p> <hr/> <p>\$3,462,985 5 FTE</p> <p>*Provides an alternative to the traditional law enforcement response</p> | <p>Neighborhood Support</p> <hr/> <p>\$2,865,300 25 FTE</p> <p>*Promotes a well-maintained city *Provides education and enforcement of city ordinances *Promotes community engagement</p> | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 90.50 | 93.50 | 96.50 | 99.50 | 98.50 |
| EXPENDITURES | \$21,643,379 | \$20,300,620 | \$23,379,668 | \$26,969,861 | \$23,421,721 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 90.50 | 93.50 | 96.50 | 99.50 | 98.50 |
| Personal Services | 7,252,193 | 7,787,115 | 9,266,119 | 8,871,543 | 9,533,285 |
| Allocated Expenses | -556,391 | 3,946 | 156,269 | 0 | 14,443 |
| Supplies and Services | 12,387,835 | 12,007,252 | 13,564,159 | 16,214,322 | 13,322,171 |
| Interfund Charges | 306,155 | 367,307 | 393,121 | 393,650 | 425,822 |
| Capital Related | 2,216,087 | 75,000 | 0 | 1,490,346 | 0 |
| Transfers Out | 37,500 | 60,000 | 0 | 0 | 126,000 |
| Expenditures Total | \$21,643,379 | \$20,300,620 | \$23,379,668 | \$26,969,861 | \$23,421,721 |

DEPARTMENT NARRATIVE

2024 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 2024 HCS bottom-line projection is \$3.6 million (15.4 percent) higher than the 2024 Original Budget. This adjustment is the net of increases in the projection for the General Fund (\$230,900, 1.9 percent higher); Designated Revenue Fund (\$442,300 higher); Gifts and Grants Fund (\$3.3 million, 169.7 percent higher); and decreases in the Community Development Fund (\$149,900, 3.2 percent lower) and the Marijuana Tax Revenue Fund (\$204,700, 4.7 percent lower) compared to the 2024 Original Budget.

The variance in the General Fund is attributable to the Affordable Housing Authority (AHA) Willow Park Rehab project, which includes the re-appropriation of \$469,600 in the 2024 Spring Supplemental and the \$105,000 for the new Housing Employment Assistance Recovery Team (HEART) Court Program, which is scheduled to begin in late 2024. In the Designated Revenues Fund, the projection is related to three HCS Broncos Funding projects approved in September 2023. The overage in the Gifts and Grants Fund is related to \$3.7 million of HOME American Rescue Plan (ARP) expenses for the acquisition of the new homeless navigation campus and a new ongoing state of Colorado grant for housing vouchers. In the Community Development Fund, the actual 2024 HOME grant award decreased significantly (\$197,100, 9.8 percent) and lead to a lower projection than originally budgeted. There is a slight variance in the Marijuana Tax Revenue Fund that is predominantly driven by less projected spending of fund balance in the Youth Violence Prevention Program as the site location for a future youth empowerment center in the Youth Violence Prevention Program has yet to be finalized.

Technical supplementals will be required to provide appropriation for the homeless navigation campus expenditures in the Gifts and Grants Fund and to adjust the budget for HUD grant awards and related program income.

2025 Department Budget Variance

The Housing and Community Services (HCS) Department's 2025 budget is \$42,100 (0.2 percent) higher the 2024 Original Budget. This is a combination of increases in the General Fund (\$490,500, 4.0 percent) and the Gifts and Grants Fund (\$67,000, 3.5 percent); with decreases in the Community Development (\$149,900, 3.2 percent) and Marijuana Tax Revenue funds (\$365,600, 8.4 percent). The budget increase in the General Fund is due to the conversion of two vacant positions to supervisors for the Animal Services Division and the transfer of 1.0 FTE from the Marijuana Tax Revenue Fund to the General Fund. The decrease in the Community Development Fund is attributable to the aforementioned decrease in the 2024 HOME

Housing and Community Services

DEPARTMENT NARRATIVE

grant award and the match provided by the city. Meanwhile, the slight increase in budget in the Gifts and Grants Fund is the result of the new grant for State Housing Vouchers from the Colorado Department of Local Affairs (DOLA). The anticipated decrease in the 2025 budget in the Marijuana Tax Revenue Fund is due to a 2024 commitment of one-time funds in the Youth Violence Prevention and Homelessness programs along with a projected decrease in marijuana sales taxes revenues compared to previous years.

In the 2025 budget, there are several amendments for a total of \$310,000 in the General Fund, \$126,000 in the Gifts and Grants Fund, and a \$122,300 reduction in the Community Development Fund, and one net-zero amendment in the Marijuana Tax Revenue Fund. One of these amendments is \$105,000 for the creation of the new HEART Court Program, which includes funding for variable hour staff, community partners, and miscellaneous costs. One amendment is the annual amendment in the Community Development Fund to adjust the appropriation to reflect the 2025 estimated grant awards for the Community Development Block Grant and the Home Investment Partnerships Grant. There are two net-zero amendments in the General Fund, which include the conversion of a grant funded Data Analyst in the homelessness program to a 1.0 FTE and an ongoing net-zero grant match for 35 state housing vouchers. The last amendment eliminates 2.0 FTE from the Youth Violence Prevention Program, moves 1.0 FTE from the Marijuana Tax Revenue Fund to the General Fund, and reallocates the funding from these positions to contracts and services.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|--------------------|
| Prior Year One Times | -1,800,077 |
| Compensation Adjustments | 239,748 |
| Mandated Costs | 34,976 |
| Grant / Designated Revenue Adjustments | 1,430,000 |
| Other Adjustments | -176,272 |
| Total Base Adjustments | (\$271,625) |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|-----------------|----------|-----------------|
| | FTE | Budget | Revenue | Net |
| <u>Community Development Fund / New Appropriation</u> | | | | |
| Anticipated CDBG and HOME Grant Adjustments | 0.00 | -122,348 | 0 | -122,348 |
| Program Affected: Housing and Community Development Strategic Outcome: Economically Strong Duration: Ongoing This amendment makes the necessary adjustments to appropriations for the 2025 anticipated grant awards and program income for the Community Development Block Grant (CDBG) and HOME Investment Partnerships Grant (HOME). | | | | |
| New Appropriation Total | 0.00 | -122,348 | 0 | -122,348 |
| Community Development Fund Total | 0.00 | -122,348 | 0 | -122,348 |

Housing and Community Services

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|----------------|----------|----------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Convert Grant-Funded Variable Hour Data Analyst to 1.0 FTE Data Analyst | 1.00 | 0 | 0 | 0 |
| Program affected: Homelessness Strategic Outcome: Well-Managed Duration: Ongoing This amendment will add authorization for 1.0 FTE to convert a Variable Hour Benefit Eligible (VHBE), grant-funded Data Analyst to a 1.0 FTE Data Analyst. This conversion is necessary to expand the capacity of the Homelessness Initiative to build sustainable data systems for all populations experiencing homelessness. The cost of adding the FTE is offset by a reduction in the services budget to achieve a zero-dollar impact to the General Fund. | | | | |
| DOLA State Housing Voucher Grant Match | 0.00 | 126,000 | 0 | 126,000 |
| Program affected: Homelessness Strategic Outcome: Well-Managed Duration: Ongoing This amendment will provide \$126,000 of ongoing matching funds from the General Fund to the Gifts and Grants Fund for 35 State Housing Vouchers from the Colorado Department of Local Affairs (DOLA). | | | | |
| HEART Court | 0.00 | 105,000 | 0 | 105,000 |
| Programs affected: HEART Court, Criminal Justice Division, Traffic Operations Strategic Outcome: Safe Duration: Ongoing This ongoing amendment will provide the first full-year funding for the new Housing Employment Assistance Recovery Team (HEART) Court program. Funding will cover variable hour staff, contract funds for community partners, and miscellaneous costs including no trespassing signs. Flexible personal services funding is also provided that may be utilized once the exact staffing needs and types are determined. | | | | |
| This new court will provide outreach to those experiencing homelessness and are charged with a non-domestic violence, non-victim rights act charge such as trespassing, unauthorized camping and open alcohol container. The court will hold participants accountable and connect them to needed assistance through a program that involves four intensive phases with specific goals for advancement. Initially, the court will be in session the first and third Wednesday of each month. Once the Navigation Center is fully functioning, this program will operate in conjunction with that program and evolve in response to the need. | | | | |
| Youth Violence Prevention Program FTE Realignment | 1.00 | 79,026 | 0 | 79,026 |
| Program Affected: Youth Violence Prevention Program Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will eliminate a vacant 1.0 FTE Data Analyst and vacant 1.0 FTE Project Coordinator Lead in the Marijuana Tax Revenue Fund; and move a 1.0 FTE Administrative Specialist and funding from the Marijuana Tax Revenue Fund (MTRF) to the General Fund for a net-zero impact to the MTRF and a \$79,000 increase to the General Fund. The budget in the MTRF previously used for these positions will be dedicated to contracts and services to support the reduction of youth violence in the city. | | | | |
| New Appropriation Total | 2.00 | 310,026 | 0 | 310,026 |
| General Fund Total | 2.00 | 310,026 | 0 | 310,026 |

Housing and Community Services

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|--------------|----------------|----------------|----------------|
| | FTE | Budget | Revenue | Net |
| <u>Gifts & Grants Fund / New Appropriation</u> | | | | |
| DOLA State Housing Voucher Grant Match | 0.00 | 126,000 | 126,000 | 0 |
| Program affected: Homelessness Strategic Outcome: Well-Managed Duration: Ongoing This amendment will provide \$126,000 of ongoing matching funds from the General Fund to the Gifts and Grants Fund for 35 State Housing Vouchers from the Colorado Department of Local Affairs (DOLA). | | | | |
| New Appropriation Total | 0.00 | 126,000 | 126,000 | 0 |
| Gifts & Grants Fund Total | 0.00 | 126,000 | 126,000 | 0 |
| <u>Marijuana Tax Revenue Fund / New Appropriation</u> | | | | |
| Youth Violence Prevention Program FTE Realignment | -3.00 | 0 | 0 | 0 |
| Program Affected: Youth Violence Prevention Program Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will eliminate a vacant 1.0 FTE Data Analyst and vacant 1.0 FTE Project Coordinator Lead in the Marijuana Tax Revenue Fund; and move a 1.0 FTE Administrative Specialist and funding from the Marijuana Tax Revenue Fund (MTRF) to the General Fund for a net-zero impact to the MTRF and a \$79,000 increase to the General Fund. The budget in the MTRF previously used for these positions will be dedicated to contracts and services to support the reduction of youth violence in the city. | | | | |
| New Appropriation Total | -3.00 | 0 | 0 | 0 |
| Marijuana Tax Revenue Fund Total | -3.00 | 0 | 0 | 0 |
| Amendment Request Total All Funds | -1.00 | 313,678 | 126,000 | 187,678 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Community Development Fund | 6,261,268 | 4,933,153 | 4,744,703 | 4,594,824 | 4,594,824 |
| Designated Revenues Fund | 0 | 155,649 | 0 | 442,267 | 0 |
| General Fund | 7,919,858 | 8,740,028 | 12,368,428 | 12,599,363 | 12,858,958 |
| Gifts & Grants Fund | 4,383,631 | 2,339,589 | 1,927,327 | 5,198,919 | 1,994,298 |
| Marijuana Tax Revenue Fund | 3,078,622 | 4,132,201 | 4,339,210 | 4,134,488 | 3,973,641 |
| Expenditures Total | \$21,643,379 | \$20,300,620 | \$23,379,668 | \$26,969,861 | \$23,421,721 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------------|--------------|--------------|---------------|-----------------|--------------|
| Community Development Fund | 18.50 | 18.50 | 16.50 | 16.50 | 16.50 |
| General Fund | 65.00 | 69.00 | 74.00 | 77.00 | 79.00 |
| Marijuana Tax Revenue Fund | 7.00 | 6.00 | 6.00 | 6.00 | 3.00 |
| Staffing Total | 90.50 | 93.50 | 96.50 | 99.50 | 98.50 |

Housing and Community Services

PROGRAM DETAIL

Administration

Housing and Community Services Administration provides management of the various functions including: Code Enforcement, Neighborhood Engagement Coordinators, Animal Services, Housing and Community Development, Youth Violence Prevention, the Aurora Mobile Response Team, and the Homelessness Program. The Administration also provides oversight to assure the progress and coordination of the city’s multi-departmental Aurora Housing Strategy. Substantial time and resources are spent troubleshooting, managing special projects, and resolving difficult or sensitive issues.

An amendment transfers an Administrative Specialist from the Intervention Programs to Administration and will increase the FTE in this division by 1.0 FTE. This amendment will also move the funding for this position from the Marijuana Tax Revenue Fund to the General Fund.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 791,331 | 947,305 | 1,184,657 | 1,985,645 | 1,350,713 |
| Expenditures Total | \$791,331 | \$947,305 | \$1,184,657 | \$1,985,645 | \$1,350,713 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 631,193 | 710,597 | 1,018,240 | 1,007,431 | 1,138,827 |
| Allocated Expenses | 0 | 0 | -39,661 | 0 | 0 |
| Supplies and Services | 35,642 | 100,891 | 40,990 | 813,125 | 36,990 |
| Interfund Charges | 124,496 | 135,817 | 165,088 | 165,089 | 174,896 |
| Expenditures Total | \$791,331 | \$947,305 | \$1,184,657 | \$1,985,645 | \$1,350,713 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 6.30 | 6.30 | 8.30 | 8.30 | 9.30 |
| Staffing Total | 6.30 | 6.30 | 8.30 | 8.30 | 9.30 |

Housing and Community Services

PROGRAM DETAIL

Animal Services

The Animal Services Division and the Aurora Animal Shelter provide lifesaving programs and services for the city. The division investigates, quarantines, reports information regarding cases involving diseases transmitted from animals to people, and collaborates with state and local health departments to safeguard public health and safety. The shelter is a member of the Metro Denver Animal Welfare Alliance, a consortium of metro Denver shelter and rescue organizations working together towards 100 percent placement of adoptable animals. The shelter is also a member of the Colorado Federation of Animal Welfare Agencies whose shared vision is to make Colorado a state of humane communities for all pets and people. The cost of Animal Services operations is significantly offset by revenue from licenses, permits, fees, and fines.

Despite staffing challenges in the animal shelter, most shelter-related targets were met. Transfers to other shelters and higher levels of adoptions have resulted in shorter than anticipated lengths of stay for dogs in 2024. The average stay for cats has increased due to the partial implementation of the foster program that has allowed the shelter to place adoptable cats in foster homes instead of the shelter and has been an enormous success as it has reduced reliance on valuable space within the shelter. The shelter and behavior teams have worked hard to explore every opportunity for animal placement despite higher intake numbers. Staffing challenges have also affected the shelter’s ability to provide outreach and education, but the shelter is on track to meet its goal on this measure as well.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 2,339,332 | 2,640,041 | 3,192,418 | 3,017,245 | 3,164,905 |
| Gifts & Grants Fund | 2,177 | 12,361 | 691,464 | 192,877 | 552,000 |
| Expenditures Total | \$2,341,509 | \$2,652,402 | \$3,883,882 | \$3,210,122 | \$3,716,905 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 1,989,205 | 2,218,638 | 2,842,344 | 2,655,519 | 2,823,593 |
| Supplies and Services | 300,982 | 283,875 | 982,331 | 325,764 | 829,142 |
| Interfund Charges | 51,322 | 74,889 | 59,207 | 71,587 | 64,170 |
| Capital Related | 0 | 75,000 | 0 | 157,252 | 0 |
| Expenditures Total | \$2,341,509 | \$2,652,402 | \$3,883,882 | \$3,210,122 | \$3,716,905 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| General Fund | 27.00 | 27.00 | 30.00 | 30.00 | 30.00 |
| Staffing Total | 27.00 | 27.00 | 30.00 | 30.00 | 30.00 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| PERFORMANCE MEASURE SUMMARY | | | | | |
| Maintain a cat length of stay of 25 days or less | 12 | 21 | 21 | 26 | 25 |
| Maintain a dog length of stay of 14 days or less | 11 | 14 | 14 | 13 | 14 |
| Maintain a save rate of 85% or higher | 91% | 85% | 87% | 85% | 85% |
| Provide information, outreach, and education about Aurora Animal Services programs and services and provide humane education at community meetings and on tours | 119 | 120 | 120 | 120 | 120 |
| Response time to priority one calls is under 30 minutes for 85% of all events | 93% | 85% | 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.

Midway through 2024, the Community Engagement Division began the process of aligning division initiatives with community needs to better serve the City of Aurora. With this realignment, staff time was concentrated on the identification and creation of improved metrics for 2025 that capture the impacts of the division. This is the primary reason for the projected decrease in outreach and education events in 2024.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 415,073 | 502,249 | 516,412 | 494,848 | 512,032 |
| Marijuana Tax Revenue Fund | 103,280 | 112,239 | 0 | 0 | 0 |
| Expenditures Total | \$518,353 | \$614,488 | \$516,412 | \$494,848 | \$512,032 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 353,356 | 402,775 | 417,716 | 417,384 | 413,734 |
| Allocated Expenses | 0 | 522 | 0 | 0 | 0 |
| Supplies and Services | 164,786 | 208,984 | 95,078 | 74,080 | 95,078 |
| Interfund Charges | 211 | 2,207 | 3,618 | 3,384 | 3,220 |
| Expenditures Total | \$518,353 | \$614,488 | \$516,412 | \$494,848 | \$512,032 |
| STAFFING SUMMARY | | | | | |
| General Fund | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| Staffing Total | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| PERFORMANCE MEASURE SUMMARY | | | | | |
| Present information and provide outreach and education about neighborhood programs and resources at neighborhood and community meetings and on tours (120 annually) | 122 | 120 | 120 | 87 | N/A |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|-----------------|------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Community Development Fund | 0 | 0 | 0 | -392,973 | 0 |
| Gifts & Grants Fund | 2,206,875 | 69,218 | 0 | 0 | 0 |
| Expenditures Total | \$2,206,875 | \$69,218 | \$0 | (\$392,973) | \$0 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 254,734 | 0 | 0 | 0 | 0 |
| Allocated Expenses | 107,690 | 69,218 | 0 | 91,947 | 0 |
| Supplies and Services | 1,844,451 | 0 | 0 | -1,768,014 | 0 |
| Capital Related | 0 | 0 | 0 | 1,283,094 | 0 |
| Expenditures Total | \$2,206,875 | \$69,218 | \$0 | (\$392,973) | \$0 |

HEART Court

This new court will provide outreach to those experiencing homelessness and are charged with a non-domestic violence, non-victim rights act charge such as trespassing, unauthorized camping and open alcohol container. The court will hold participants accountable and connect them to needed assistance through a program that involves four intensive phases with specific goals for advancement. Initially, the court will be in session the first and third Wednesday of each month. Once the Navigation Center is fully functioning, this program will operate in conjunction with that program and evolve in response to the need.

The 2024 projection covers costs for a fall start. For 2025, the new HEART Court program funding will cover variable hour staff, contract funds for community partners, and miscellaneous costs. Flexible personal services funding (shown as allocated expenses) is also provided that may be utilized once the exact staffing needs and types are determined.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 0 | 0 | 92,500 | 105,000 |
| Expenditures Total | \$0 | \$0 | \$0 | \$92,500 | \$105,000 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Supplies and Services | 0 | 0 | 0 | 42,500 | 105,000 |
| Capital Related | 0 | 0 | 0 | 50,000 | 0 |
| Expenditures Total | \$0 | \$0 | \$0 | \$92,500 | \$105,000 |

Housing and Community Services

PROGRAM DETAIL

HEART Court

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
|--|----------------|----------------|------------------|--------------------|-----------------|

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 2025 Budget contains 4.0 FTE more than the 2024 Original Budget. A total of 3.0 FTE were added to the Homeless Initiative in the 2024 Spring Supplemental. The 2025 Budget includes a net-zero amendment to convert a grant-funded Data Analyst to a 1.0 FTE Data Analyst.

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. With the anticipated opening of the new Homeless Navigation Campus in late 2024, pallet shelter referrals will no longer be a large component of the services provided.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
|--|----------------|----------------|------------------|--------------------|-----------------|

| EXPENDITURE SUMMARY BY FUND | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Fund | 1,339,099 | 1,753,412 | 2,878,595 | 2,787,174 | 3,065,196 |
| Gifts & Grants Fund | 1,995,835 | 1,216,667 | 293,813 | 236,579 | 651,000 |
| Marijuana Tax Revenue Fund | 2,686,614 | 2,766,895 | 2,458,295 | 2,178,994 | 2,185,258 |
| Expenditures Total | \$6,021,548 | \$5,736,974 | \$5,630,703 | \$5,202,747 | \$5,901,454 |

| EXPENDITURE SUMMARY BY TYPE | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personal Services | 362,591 | 461,778 | 538,281 | 764,408 | 855,025 |
| Allocated Expenses | -184,733 | 10,634 | 200,000 | 12,333 | 43,978 |
| Supplies and Services | 5,433,573 | 5,199,084 | 4,888,080 | 4,415,371 | 4,865,063 |
| Interfund Charges | 1,109 | 5,478 | 4,342 | 10,635 | 11,388 |
| Capital Related | 409,008 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 60,000 | 0 | 0 | 126,000 |
| Expenditures Total | \$6,021,548 | \$5,736,974 | \$5,630,703 | \$5,202,747 | \$5,901,454 |

| STAFFING SUMMARY | | | | | |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| General Fund | 2.00 | 5.00 | 5.00 | 8.00 | 9.00 |
| Marijuana Tax Revenue Fund | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Staffing Total | 3.00 | 5.00 | 5.00 | 8.00 | 9.00 |

Housing and Community Services

PROGRAM DETAIL

Homelessness Initiative

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Aurora Flexible Housing Fund will provide assistance to a minimum of 200 households annually | 315 | 220 | 180 | 191 | 200 |
| Homeless Abatement Liaison will refer minimum of 18 people to pallets per month | N/A | 231 | 216 | 240 | N/A |
| Homeless case conferencing will house a minimum of 60 people annually. | 30 | 56 | 40 | 55 | 60 |
| The Outreach team will house a minimum of 2 people per month | N/A | N/A | N/A | N/A | 24 |

Housing and Community Development

The Housing and Community Development Division (HCD) is responsible for creating and carrying out the city’s Housing Strategy, which includes the addition and preservation of affordable housing units for the residents of the city, the creation of jobs, and support to our small business community. HCD utilizes local funding, federal grant dollars, and other government sources to manage programs that benefit low- and moderate-income individuals in Aurora. Through its Housing Development Team, HCD creates and preserves affordable housing units in Aurora. This is achieved by partnering with developers to build and rehabilitate housing units, as well as administering rehabilitation programs that provide grants and deferred payment loans to homeowners for rehabilitation projects on owner-occupied residences. Through its Housing Programs Team, HCD also offers counseling for 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, Housing and Community Development is providing funding through the Community Investment Financing rounds and is projected to add 524 units to the Affordable Housing Pipeline. Staff is also working to provide core services including Homeowner Occupied Housing Repairs, Housing Counseling programs, and grant administration.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|---------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Community Development Fund | 6,261,268 | 4,933,153 | 4,744,703 | 4,987,797 | 4,594,824 |
| General Fund | 201,694 | 19,778 | 121,210 | 590,791 | 121,210 |
| Gifts & Grants Fund | 178,744 | 1,041,343 | 942,050 | 4,769,463 | 791,298 |
| Expenditures Total | \$6,641,706 | \$5,994,274 | \$5,807,963 | \$10,348,051 | \$5,507,332 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,424,674 | 1,509,762 | 1,313,597 | 1,344,278 | 1,286,489 |
| Allocated Expenses | -479,348 | -76,428 | -4,070 | -104,280 | -29,535 |
| Supplies and Services | 3,866,113 | 4,504,136 | 4,430,732 | 9,040,349 | 4,179,175 |
| Interfund Charges | 52,573 | 56,804 | 67,704 | 67,704 | 71,203 |
| Capital Related | 1,740,194 | 0 | 0 | 0 | 0 |
| Transfers Out | 37,500 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$6,641,706 | \$5,994,274 | \$5,807,963 | \$10,348,051 | \$5,507,332 |

Housing and Community Services

PROGRAM DETAIL

Housing and Community Development

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Community Development Fund | 18.50 | 18.50 | 16.50 | 16.50 | 16.50 |
| Staffing Total | 18.50 | 18.50 | 16.50 | 16.50 | 16.50 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Complete 15 rehab projects | 19 | 15 | 15 | 14 | 15 |
| Creation of new affordable rent and homeownership units in the city through community investment | N/A | N/A | 500 | 524 | 550 |
| Provide down payment and/or closing cost assistance to 3 first-time home buyers | 0 | 3 | 3 | 3 | 3 |

Housing and Community Services

PROGRAM DETAIL

Intervention Programs

The Crisis Teams Program includes the contracted non-sworn medical and clinical staff of the three co-response teams: Aurora Mobile Response Team (AMRT), Crisis Response Team (CRT), and the Targeted Violence Prevention Program (TVP). Program staffing includes 1.0 FTE Program Administrator and 1.0 FTE Data Analyst to administer all programs. The programs operate to provide a spectrum of trauma informed crisis care through emergency services. AMRT pairs a licensed mental health professional with Emergency Medical Technicians (EMT) to respond to non-violent calls for service that have no mention of weapons or necessitated criminal action. The CRT pairs mental health trained sworn members of the Aurora Police Department with mental health professionals to respond and prioritize behavioral health calls for service. The TVP is a program aimed at preventing targeted and mass violence through a public health approach by combining the expertise of a sworn officer, a mental health professional, and a case manager. The Crisis Team Program is funded by the General Fund.

The City of Aurora’s Youth Violence Prevention Program (YVPP) is a dynamic 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. To supplement this funding source, grants may be used in the future to cover costs, like Youth Violence Interruptor contracts, associated with youth violence prevention services.

There is a decrease of 3.0 FTE in the Marijuana Tax Revenue Fund, which is the result of an amendment that will eliminate 2.0 FTE vacant positions and transfer 1.0 FTE Administrative Specialist to the Administration Division in the General Fund.

Aurora Mobile Response Team (AMRT) was expanded to include a 2nd van in late 2023, which allowed AMRT to significantly increase their calls for service and increase Crisis Programs' impact across the city. Crisis Programs continue to be a great diversion tool for the city and diversions from the emergency department and jail are consistent across both teams. The Crisis Response Team and Targeted Violence Prevention Program are nationally recognized as gold-standard programs. The new 2025 targets reflect the expansion of the new clinical/EMT teams as well as a clearer understanding of the city needs and operational capacity of the division.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Designated Revenues Fund | 0 | 155,649 | 0 | 442,267 | 0 |
| General Fund | 387,771 | 438,431 | 1,667,737 | 1,053,737 | 1,674,602 |
| Marijuana Tax Revenue Fund | 288,728 | 1,253,067 | 1,880,915 | 1,955,494 | 1,788,383 |
| Expenditures Total | \$676,499 | \$1,847,147 | \$3,548,652 | \$3,451,498 | \$3,462,985 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 341,757 | 466,401 | 788,726 | 546,909 | 618,284 |
| Supplies and Services | 334,742 | 1,380,746 | 2,759,926 | 2,904,589 | 2,844,701 |
| Expenditures Total | \$676,499 | \$1,847,147 | \$3,548,652 | \$3,451,498 | \$3,462,985 |
| STAFFING SUMMARY | | | | | |
| General Fund | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Marijuana Tax Revenue Fund | 6.00 | 6.00 | 6.00 | 6.00 | 3.00 |
| Staffing Total | 7.00 | 8.00 | 8.00 | 8.00 | 5.00 |

Housing and Community Services

PROGRAM DETAIL

Intervention Programs

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Individuals contacted through emergency behavioral health calls for service (AMRT/CRT) | 350 | 700 | 500 | 3,925 | 2,000 |
| Individuals diverted away from hospital emergency rooms through use of lower levels of care (AMRT/CRT) | 20 | 40 | 75 | 196 | 150 |
| Individuals whose criminal charges have been mitigated (AMRT/CRT) | 7 | 5 | 25 | 62 | 40 |

Neighborhood Support

Neighborhood Support’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.

The results of Neighborhood Support performance measures have primarily been impacted by timing issues and staff vacancies. Code Enforcement is currently reorganizing the case management system to enhance efficiency and expedite inspections. Since the beginning of the year, there have been as many as nine vacant positions for Code Enforcement Officers. As a result, current Code Officers have had to manage a substantial systematic housing inspection schedule, a high volume of zoning complaints, and also train new employees. This additional workload has delayed proactive inspections and responses to customer complaints.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 2,445,558 | 2,438,812 | 2,807,399 | 2,577,423 | 2,865,300 |
| Expenditures Total | \$2,445,558 | \$2,438,812 | \$2,807,399 | \$2,577,423 | \$2,865,300 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,894,683 | 2,017,164 | 2,347,215 | 2,135,614 | 2,397,333 |
| Supplies and Services | 407,546 | 329,536 | 367,022 | 366,558 | 367,022 |
| Interfund Charges | 76,444 | 92,112 | 93,162 | 75,251 | 100,945 |
| Capital Related | 66,885 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$2,445,558 | \$2,438,812 | \$2,807,399 | \$2,577,423 | \$2,865,300 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| Staffing Total | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |

Housing and Community Services

PROGRAM DETAIL

Neighborhood Support

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 95% of graffiti calls handled within two business days | 83% | 95% | 95% | 72% | 95% |
| Maintain a voluntary compliance rate of 90% | 89% | 95% | 95% | 89% | 90% |
| Maintain the violation rate generated by proactive inspections at greater than 55% (Nov thru Mar) and greater than 57.5% (Apr thru Oct) | 47% | 56.5% | 56.5% | 35% | 56.5% |
| Respond to complaints within 3 business days 90% of time | 63% | 90% | 90% | 36% | 90% |

Human Resources

PROGRAM SUMMARY

| | | |
|--|---|--|
| <p>Administration</p> <hr/> <p>\$1,635,234 6.5 FTE</p> <p>*Central Human Resources administration and special projects</p> | <p>Benefits and Wellness</p> <hr/> <p>\$940,985 5 FTE</p> <p>*Administers the city's benefits in compliance with federal and state regulations. Supports absence programs and open enrollment</p> | <p>Compensation</p> <hr/> <p>\$557,790 4 FTE</p> <p>*Provides programs that ensure employee pay, classifications, and other compensation methods are competitive and equitable</p> |
| <p>Employee Relations</p> <hr/> <p>\$593,336 4 FTE</p> <p>*Investigation and reporting on employee discrimination, harassment, and ADA investigations. Provide guidance and resources for resolution</p> | <p>HR Information Systems</p> <hr/> <p>\$675,920 6 FTE</p> <p>*Responsible for planning, maintaining, assisting in developments, implementing, and evaluating the city's HRIS processes</p> | <p>HR Public Safety Support</p> <hr/> <p>\$1,960,602 6 FTE</p> <p>*Civil Service recruiting, hiring, and onboarding, including background investigations for all public safety positions</p> |
| <p>Learning and Development</p> <hr/> <p>\$711,568 5 FTE</p> <p>*Promotes a culture of continuous learning through delivery of employee training and certification programs</p> | <p>Talent Acquisition</p> <hr/> <p>\$621,457 4 FTE</p> <p>*Oversees the recruitment, hiring, and onboarding process for all career service employees</p> | <p>Veteran Affairs</p> <hr/> <p>\$4,943 0 FTE</p> <p>*Commissioners advise Council on veteran concerns and issues for the city</p> |
| <p>Volunteer Center</p> <hr/> <p>\$14,946 0 FTE</p> <p>*Oversees citywide volunteer programs and opportunities advertised to the community</p> | | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 40.50 | 48.50 | 48.50 | 48.50 | 40.50 |
| EXPENDITURES | \$21,542,991 | \$27,726,759 | \$25,627,180 | \$28,045,377 | \$7,716,781 |

Human Resources

DESCRIPTION

The Human Resources Department provides overall management, organization, and control for Human Resources (HR). The HR function supports the city's business management, strategy, workforce management, and planning through the following operations: employee relations; labor relations; talent acquisition, hiring and onboarding employees; employee training and development; benefits, wellness and leave of absence management; compensation and classification; and Human Resources Information Systems (HRIS). This department continues to evolve and grow with the recent addition of the Office of People, Culture, and Belonging as well as the HR Public Safety Support teams. 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.

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Regular - FTE | 40.50 | 48.50 | 48.50 | 48.50 | 40.50 |
| Personal Services | 4,151,200 | 6,200,822 | 6,804,131 | 7,024,952 | 6,043,174 |
| Supplies and Services | 17,279,041 | 21,403,041 | 18,666,367 | 20,871,043 | 1,533,336 |
| Interfund Charges | 112,750 | 122,896 | 149,382 | 149,382 | 140,271 |
| Capital Related | 0 | 0 | 7,300 | 0 | 0 |
| Expenditures Total | \$21,542,991 | \$27,726,759 | \$25,627,180 | \$28,045,377 | \$7,716,781 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Human Resources (HR) Department is projected across all funds to be \$2.4 million (9.4 percent) higher than the 2024 Original Budget, primarily due to the Risk Management Fund projected to be over by \$1.9 million (9.6 percent) and \$547,000 (8.8 percent) over in the General Fund.

In the Risk Management Fund, projected spending includes workers compensation costs that are projected to be \$1.1 million (28.3 percent) over the 2024 Original Budget. Public Entity liability claims are projected to be \$638,100 (16.0 percent) over as well. Vehicle accident claims added another \$368,400 (30.0 percent) to the projection. In the General Fund, the \$547,000 increase is due to personal services, up \$325,200 (6.1 percent), and supplies, up \$221,900 (28.9 percent). The cost of salary and health insurance for variable hour employees account for the majority of the personal services increases. Professional and other services drive most of the supplies and services increase. Supplementals will be necessary for both of these funds.

2025 Department Budget Variance

Across all funds, HR expenses will be \$17.9 million (69.9 percent) lower than the 2024 Original Budget. The \$20.1 million, 10.0 FTE reorganization that moves the Risk function to the Finance Department drives nearly all of the decrease. The General Fund appropriation to the Department of Human Resources is expected to grow by \$1.1 million (18.2 percent). This increase includes \$468,700 in amendments, \$335,300 in other adjustments including mandated costs, and \$329,800 related to personal services increases in accordance with city policy.

For amendments in 2025, the \$20.1 million, 10.0 FTE reorganization is the largest amendment in the department. However, there are also two amendments related to increasing funding for the HR Public Safety Support Division. One amendment would add \$218,700 GF and 2.0 FTE to better support the mission of the program to hire and provide background investigations of public safety personnel. The other amendment would provide \$250,000 GF (including \$200,000 of one-time budget) to hire background investigators as well as funding certifications, trainings, supplies, and other needed operating costs of the program. The detail can be found in the budget amendments section.

Human Resources

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|--------------------|
| Prior Year One Times | -81,372 |
| Compensation Adjustments | 404,456 |
| Mandated Costs | 1,161,605 |
| Other Adjustments | 259,700 |
| Total Base Adjustments | \$1,744,389 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|----------------|----------------|----------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Add 2.0 FTE HR Public Safety Positions | 2.00 | 218,703 | 0 | 218,703 |
| Program affected: HR Public Safety Support Strategic Outcome: Well-managed Duration: Ongoing As part of the ongoing efforts to meet the requirements of the Consent Decree, the City of Aurora's Human Resources Department is requesting appropriation of \$218,700 to add 2.0 FTE in the HR Public Safety Support division. This division, established mid-2023 with limited initial funding, is responsible for the hiring and background investigations of public safety personnel, including those in the Aurora Police Department (APD), Aurora Fire Rescue (AFR), Aurora 911, and Detention. This request seeks funding for 1.0 FTE Administrative Specialist to support this new division and 1.0 FTE Department Liaison to work with and coordinate hiring efforts with the four agencies supported by the new HR Public Safety Support Division. | | | | |
| HR Public Safety Support Division Ongoing and One-Time Funding | 0.00 | 250,000 | 0 | 250,000 |
| Program affected: Public Safety Support Strategic Outcome: Well-managed Duration: \$50,000 Ongoing, \$200,000 One-time As part of the ongoing efforts to meet the requirements of the Consent Decree, the City of Aurora's Human Resources department is requesting an additional \$250,000 to fund background investigators and other necessary costs in the HR Public Safety Support Division. This division, established mid-2023 with limited initial funding, is responsible for the hiring and background investigations of public safety personnel, including those in the Aurora Police Department (APD), Aurora Fire Rescue (AFR), Aurora 911, and Detention. After a year of operation, this request aims to sustain and enhance the division's success by providing necessary resources. The additional funds will cover the salaries of background investigators, certifications, trainings, supplies, equipment, third-party assessment services, and recruiting tools essential for maintaining the high standards required for public safety personnel recruitment and background checks. | | | | |
| New Appropriation Total | 2.00 | 468,703 | 0 | 468,703 |
| General Fund Total | 2.00 | 468,703 | 0 | 468,703 |

Human Resources

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|---------------|--------------------|----------|--------------------|
| | FTE | Budget | Revenue | Net |
| <u>Risk Management Fund / New Appropriation</u> | | | | |
| Align FTE and Operating Costs per the 2024 Reorganization | -10.00 | -20,123,491 | 0 | -20,123,491 |
| Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department. | | | | |
| These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested. | | | | |
| New Appropriation Total | -10.00 | -20,123,491 | 0 | -20,123,491 |
| Risk Management Fund Total | -10.00 | -20,123,491 | 0 | -20,123,491 |
| Amendment Request Total All Funds | -8.00 | -19,654,788 | 0 | -19,654,788 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| General Fund | 3,700,153 | 6,322,743 | 6,229,679 | 6,776,697 | 7,363,452 |
| Gifts & Grants Fund | 0 | 0 | 13,594 | 15,227 | 13,594 |
| Risk Management Fund | 17,842,838 | 21,404,016 | 19,383,907 | 21,253,453 | 339,735 |
| Expenditures Total | \$21,542,991 | \$27,726,759 | \$25,627,180 | \$28,045,377 | \$7,716,781 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|--------------|--------------|---------------|-----------------|--------------|
| General Fund | 29.50 | 37.50 | 37.50 | 37.50 | 39.50 |
| Risk Management Fund | 11.00 | 11.00 | 11.00 | 11.00 | 1.00 |
| Staffing Total | 40.50 | 48.50 | 48.50 | 48.50 | 40.50 |

Human Resources

PROGRAM DETAIL

Administration

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

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 568,108 | 1,120,465 | 1,456,534 | 1,626,909 | 1,622,934 |
| Gifts & Grants Fund | 0 | 0 | 12,300 | 13,139 | 12,300 |
| Expenditures Total | \$568,108 | \$1,120,465 | \$1,468,834 | \$1,640,048 | \$1,635,234 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 467,823 | 760,299 | 964,050 | 1,017,542 | 1,044,637 |
| Supplies and Services | 436 | 251,237 | 372,379 | 490,101 | 450,326 |
| Interfund Charges | 99,849 | 108,929 | 132,405 | 132,405 | 140,271 |
| Expenditures Total | \$568,108 | \$1,120,465 | \$1,468,834 | \$1,640,048 | \$1,635,234 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 4.00 | 5.50 | 6.50 | 6.50 | 6.50 |
| Staffing Total | 4.00 | 5.50 | 6.50 | 6.50 | 6.50 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Plan and facilitate 4 community events in response to community needs | 4 | 4 | 4 | 4 | 4 |

Benefits and Wellness

The Benefits and Wellness Division is responsible for managing the city's benefit programs including medical, dental, vision, life, and disability for both active and retired employees. The Benefits and Wellness Division also administers leave of absence programs and the Wellness Program, including operation of the Peak Wellness Center, administering the "Win with Wellness" program, and coordination of fitness classes and events.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 18,760 | 406,699 | 630,101 | 601,250 |
| Risk Management Fund | 270,559 | 323,549 | 333,837 | 270,106 | 339,735 |
| Expenditures Total | \$270,559 | \$342,309 | \$740,536 | \$900,207 | \$940,985 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 111,395 | 117,888 | 553,168 | 564,417 | 578,417 |
| Supplies and Services | 159,164 | 224,421 | 187,368 | 335,790 | 362,568 |
| Expenditures Total | \$270,559 | \$342,309 | \$740,536 | \$900,207 | \$940,985 |

Human Resources

PROGRAM DETAIL

Benefits

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 0.00 | 4.00 | 4.00 | 4.00 |
| Risk Management Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Staffing Total | 1.00 | 1.00 | 5.00 | 5.00 | 5.00 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|-----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 58,526 | 495,391 | 541,342 | 557,790 |
| Expenditures Total | \$0 | \$58,526 | \$495,391 | \$541,342 | \$557,790 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|-----------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 26,628 | 495,391 | 541,378 | 532,278 |
| Supplies and Services | 0 | 31,898 | 0 | -36 | 25,512 |
| Expenditures Total | \$0 | \$58,526 | \$495,391 | \$541,342 | \$557,790 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 0.00 | 4.00 | 4.00 | 4.00 |
| Staffing Total | 0.00 | 0.00 | 4.00 | 4.00 | 4.00 |

Employee Relations

This program is responsible for fostering a positive work environment, supporting professional development for employees, addressing workplace challenges, providing resources and education for conflict resolution, investigating complaints of workplace discrimination and harassment, administering accommodation requests, managing and maintaining city policies, managing the Career Service Commission, and ensuring compliance with employment laws.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 431,932 | 534,631 | 565,800 | 520,688 | 593,336 |
| Expenditures Total | \$431,932 | \$534,631 | \$565,800 | \$520,688 | \$593,336 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 335,028 | 488,461 | 527,371 | 518,827 | 554,107 |
| Supplies and Services | 96,904 | 46,170 | 38,429 | 1,861 | 39,229 |
| Expenditures Total | \$431,932 | \$534,631 | \$565,800 | \$520,688 | \$593,336 |

Human Resources

PROGRAM DETAIL

Employee Relations

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Staffing Total | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 |

HR Information Systems

The HRIS division is responsible for the management and operations of the city's Human Capital Management (HCM) system. Additional responsibilities include system reporting and data analytics, management of personnel files, HR related records requests, and documenting and improving business processes and procedures.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 479,375 | 536,684 | 664,587 | 571,786 | 675,920 |
| Expenditures Total | \$479,375 | \$536,684 | \$664,587 | \$571,786 | \$675,920 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 479,375 | 533,743 | 664,587 | 571,498 | 674,720 |
| Supplies and Services | 0 | 2,941 | 0 | 288 | 1,200 |
| Expenditures Total | \$479,375 | \$536,684 | \$664,587 | \$571,786 | \$675,920 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Staffing Total | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

HR Public Safety Support

This division is responsible for recruiting, hiring, and onboarding for positions within public safety departments and divisions. This program is tasked with background investigations for all public safety positions, including employees working in or with public safety departments, along with background investigation coordination and support for all non-public safety positions.

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. As a result, this new division is projected to be over budget and it's anticipated that a 2024 supplemental will be needed. For 2025, there are two amendments which will provide a total \$468,700 and 2.0 FTE to provide needed staff and resources to better support the mission of this division.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 1,526,612 | 1,350,911 | 1,751,193 | 1,960,602 |
| Expenditures Total | \$0 | \$1,526,612 | \$1,350,911 | \$1,751,193 | \$1,960,602 |

Human Resources

PROGRAM DETAIL

HR Public Safety Support

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 1,234,611 | 1,158,811 | 1,525,618 | 1,517,702 |
| Supplies and Services | 0 | 292,001 | 192,100 | 225,575 | 442,900 |
| Expenditures Total | \$0 | \$1,526,612 | \$1,350,911 | \$1,751,193 | \$1,960,602 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 4.00 | 4.00 | 4.00 | 6.00 |
| Staffing Total | 0.00 | 4.00 | 4.00 | 4.00 | 6.00 |

Learning and Development

This division promotes a culture of continuous learning by offering quality customer service and employee development through the delivery of extensive employee training and certification programs and administers a self-service learning management system for all employees. The division also manages and coordinates volunteers and volunteer services, and various employee recognition programs and events.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 605,450 | 741,406 | 682,700 | 638,266 | 711,568 |
| Expenditures Total | \$605,450 | \$741,406 | \$682,700 | \$638,266 | \$711,568 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 542,146 | 592,024 | 605,822 | 618,271 | 633,690 |
| Supplies and Services | 63,304 | 149,382 | 76,878 | 19,995 | 77,878 |
| Expenditures Total | \$605,450 | \$741,406 | \$682,700 | \$638,266 | \$711,568 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.50 | 5.00 | 5.00 | 5.00 | 5.00 |
| Staffing Total | 3.50 | 5.00 | 5.00 | 5.00 | 5.00 |

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.

Prior to 2025, this function was administered by the Department of Human Resources.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Risk Management Fund | 17,572,279 | 21,080,467 | 19,050,070 | 20,983,347 | 0 |
| Expenditures Total | \$17,572,279 | \$21,080,467 | \$19,050,070 | \$20,983,347 | \$0 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,090,039 | 1,172,419 | 1,326,962 | 1,244,042 | 0 |
| Supplies and Services | 16,469,339 | 19,894,081 | 17,698,831 | 19,722,328 | 0 |
| Interfund Charges | 12,901 | 13,967 | 16,977 | 16,977 | 0 |
| Capital Related | 0 | 0 | 7,300 | 0 | 0 |
| Expenditures Total | \$17,572,279 | \$21,080,467 | \$19,050,070 | \$20,983,347 | \$0 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Risk Management Fund | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| Staffing Total | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |

Talent Acquisition

The Talent Acquisition group oversees the recruitment, hiring, and onboarding process for employees and provides ongoing support of City employees on matters related to human resources.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 493,689 | 529,907 | 547,163 | 478,429 | 621,457 |
| Expenditures Total | \$493,689 | \$529,907 | \$547,163 | \$478,429 | \$621,457 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 455,893 | 396,703 | 464,724 | 417,778 | 505,677 |
| Supplies and Services | 37,796 | 133,204 | 82,439 | 60,651 | 115,780 |
| Expenditures Total | \$493,689 | \$529,907 | \$547,163 | \$478,429 | \$621,457 |

Human Resources

PROGRAM DETAIL

Talent Acquisition

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Staffing Total | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 2,356 | 2,415 | 3,649 | 1,642 | 3,649 |
| Gifts & Grants Fund | 0 | 0 | 1,294 | 2,088 | 1,294 |
| Expenditures Total | \$2,356 | \$2,415 | \$4,943 | \$3,730 | \$4,943 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Supplies and Services | 2,356 | 2,415 | 4,943 | 3,730 | 4,943 |
| Expenditures Total | \$2,356 | \$2,415 | \$4,943 | \$3,730 | \$4,943 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|-----------------|-----------------|------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 71,008 | 16,434 | 56,245 | 16,341 | 14,946 |
| Expenditures Total | \$71,008 | \$16,434 | \$56,245 | \$16,341 | \$14,946 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|-----------------|-----------------|------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 57,512 | 7,368 | 43,245 | 5,581 | 1,946 |
| Supplies and Services | 13,496 | 9,066 | 13,000 | 10,760 | 13,000 |
| Expenditures Total | \$71,008 | \$16,434 | \$56,245 | \$16,341 | \$14,946 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Staffing Total | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Information Technology

PROGRAM SUMMARY

| | | |
|--|--|---|
| <p>Administration</p> <hr/> <p>\$1,533,757 3.5 FTE</p> <p>*Deliver high quality technical solutions, securely, efficiently, and collaboratively to all city stakeholders</p> | <p>Client Services</p> <hr/> <p>\$2,897,733 7 FTE</p> <p>*Provide citywide software and hardware support and procurement for PC, laptop, peripheral devices, and managed print services</p> | <p>Enterprise Solutions</p> <hr/> <p>\$5,459,924 15 FTE</p> <p>*Provide technical support, system maintenance, new solution implementation, and evaluation of citywide business processes</p> |
| <p>Enterprise Systems</p> <hr/> <p>\$5,932,735 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>Geographic Information Systems</p> <hr/> <p>\$884,371 5 FTE</p> <p>*Provide technical strategy, data creation, systems administration, new solutions, and information to meet city spatial requirements</p> | <p>Information Security</p> <hr/> <p>\$2,595,614 6 FTE</p> <p>*Ensure stored information is managed in a secure and respectful manner in accordance with its sensitivity and risk</p> |
| <p>Networking</p> <hr/> <p>\$4,553,418 6 FTE</p> <p>*Design, install, monitor, and maintain voice and data networks, and security cameras for the city</p> | <p>Project Management Office</p> <hr/> <p>\$1,387,637 8 FTE</p> <p>*Provide IT portfolio and project management and support project execution. Facilitate the project governance process</p> | <p>Public Safety</p> <hr/> <p>\$12,552,490 12 FTE</p> <p>*Provide technical support, system maintenance, new solution implementation, and evaluation of public safety business processes</p> |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 70.00 | 69.50 | 69.50 | 69.50 | 70.50 |
| EXPENDITURES | \$22,682,551 | \$30,087,126 | \$31,682,819 | \$33,983,236 | \$37,797,679 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 70.00 | 69.50 | 69.50 | 69.50 | 70.50 |
| Personal Services | 8,075,536 | 8,689,979 | 10,271,670 | 9,645,597 | 10,812,446 |
| Allocated Expenses | -56,148 | -63,480 | -70,331 | -70,331 | -75,339 |
| Supplies and Services | 13,823,890 | 20,104,554 | 21,280,609 | 24,176,254 | 26,842,554 |
| Utilities | 35,915 | 22,760 | 27,600 | 25,696 | 27,600 |
| Interfund Charges | 69,088 | 76,924 | 93,271 | 92,126 | 100,918 |
| Debt Related | 116,268 | 850,536 | 0 | 0 | 0 |
| Capital Related | 618,002 | 405,853 | 80,000 | 113,894 | 89,500 |
| Expenditures Total | \$22,682,551 | \$30,087,126 | \$31,682,819 | \$33,983,236 | \$37,797,679 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Information Technology (IT) Department 2024 projection is \$2.3 million (7.3 percent) greater than the 2024 Original Budget. The primary cause of this overage is a greater dependence on professional and technical services to meet IT service demands. This projection includes an overage of \$327,800 (30.9 percent) in the Development Review Fund, driven by an increase in professional and technical services needed to move off the Accela platform in the 3rd quarter of 2024. Concurrently, transition requirements and additional features will be added to the Amanda platform as required by the city’s business units. A supplemental will be needed to cover this.

The projection in the General Fund is \$2.3 million (8.9 percent) higher than the 2024 Original Budget. Personal services savings slightly offset the increases in supplies and services. Professional, technical, and hosted services account for the variance in the supplies and services budget. The department is currently relying on contract personnel to meet the city’s increasing demand for IT services. This includes the IT service desk, contract networking and solutions delivery personnel, and information and cyber security services. Significant additional services are required for the current implementation of city-wide applications such as the IT ticketing system, additional features for the tax system, and upgrades to city audiovisual equipment. In Public Safety, implementation of new software and additional services amounted to approximately \$500,000. A supplemental will be needed to cover this.

The Enhanced E-911 Fund is under budget \$332,800 (7.0 percent) due to reduced expenditures required in supplies and services for support of the 911 applications and infrastructure.

2025 Department Budget Variance

The Information Technology Department 2025 budget is \$6.1 million (19.3 percent) greater than the 2024 Original Budget. Most of the increase in the 2025 budget over the 2024 Original Budget is the \$4.6 million in mandated cost increases. These mandated costs generally align with the increased cost of support for applications, infrastructure, and security. In addition, this cost increase includes the first year of support costs for applications implemented in 2024 from the General Fund, the Enhanced E-911 Fund and the Development Review Fund. The remaining increases in the 2025 budget are due to

Information Technology

DEPARTMENT NARRATIVE

compensation adjustments amounting to \$427,600.

There is one amendment associated with the 2025 Adopted Budget, which is the addition of 1.0 FTE GIS Data Analyst that will focus on public safety GIS needs. More information on this amendment can be found in the Budget Amendment Request section.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|--------------------|
| Mid Year Modifications | 939,095 |
| Compensation Adjustments | 427,628 |
| Mandated Costs | 4,591,597 |
| Other Adjustments | 33,892 |
| Total Base Adjustments | \$5,992,212 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|----------------|----------|----------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Add 1.0 FTE GIS Data Analyst (Public Safety) | 1.00 | 122,648 | 0 | 122,648 |
| Program affected: Geographic Information Systems (GIS) Strategic Outcome: Safe Duration: \$113,100 Ongoing, \$9,500 One-time There is a need for public safety-related GIS data. With such data, public safety agencies and organizations gain a deeper understanding of where to focus efforts to prevent, protect against, and mitigate complex threats and hazards. This position will have a focus on public safety data, but will be managed within the Information Technology GIS program. | | | | |
| New Appropriation Total | 1.00 | 122,648 | 0 | 122,648 |
| General Fund Total | 1.00 | 122,648 | 0 | 122,648 |
| Amendment Request Total All Funds | 1.00 | 122,648 | 0 | 122,648 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Development Review Fund | 1,778,607 | 1,740,173 | 1,059,734 | 1,387,521 | 1,270,999 |
| Enhanced E-911 Fund | 3,144,068 | 3,472,786 | 4,756,634 | 4,423,880 | 6,187,196 |
| General Fund | 17,759,876 | 24,874,167 | 25,866,451 | 28,171,835 | 30,339,484 |
| Expenditures Total | \$22,682,551 | \$30,087,126 | \$31,682,819 | \$33,983,236 | \$37,797,679 |

Information Technology

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|--------------|--------------|---------------|-----------------|--------------|
| Enhanced E-911 Fund | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| General Fund | 65.00 | 63.50 | 63.50 | 63.50 | 64.50 |
| Staffing Total | 70.00 | 69.50 | 69.50 | 69.50 | 70.50 |

PROGRAM DETAIL

Administration

Information Technology Administration provides strategic technology planning and evaluation to ensure best practices and efficiencies are utilized throughout the city. This program works with city agencies to develop strategic technology and business plans, 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 the experience measurement process of its service desk ticketing system to capture feedback more accurately and comprehensively. There has been a learning curve to this new system, which caused the department to fall short of performance goals in 2023 and 2024. As staff and customers gain further experience with the new ticketing system, customer experience scores are anticipated to continue rising.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 1,274,139 | 1,198,854 | 1,257,705 | 1,356,523 | 1,533,757 |
| Expenditures Total | \$1,274,139 | \$1,198,854 | \$1,257,705 | \$1,356,523 | \$1,533,757 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 308,959 | 333,411 | 402,332 | 422,192 | 518,241 |
| Supplies and Services | 904,702 | 797,295 | 770,598 | 852,605 | 923,955 |
| Utilities | 2,586 | 3,150 | 6,000 | 4,096 | 6,000 |
| Interfund Charges | 57,892 | 64,998 | 78,775 | 77,630 | 85,561 |
| Expenditures Total | \$1,274,139 | \$1,198,854 | \$1,257,705 | \$1,356,523 | \$1,533,757 |
| STAFFING SUMMARY | | | | | |
| General Fund | 2.50 | 2.50 | 2.50 | 3.50 | 3.50 |
| Staffing Total | 2.50 | 2.50 | 2.50 | 3.50 | 3.50 |
| PERFORMANCE MEASURE SUMMARY | | | | | |
| Customer experience survey 4.85 out of a possible 5 | 4.75 | 4.22 | 4.85 | 4.78 | 4.85 |
| IT requests for new service (hardware, software service): 85% of service requests completed within established response time | 78% | 57% | 85% | 84% | 85% |
| Resolution time for break/fix incidents: 85% of incidents are resolved on time based on issue severity | 90% | 82% | 85% | 83% | 85% |

Information Technology

PROGRAM DETAIL

Client Services

The Client Services Program has full responsibility for city endpoint computing including all desktop computers, laptops, peripherals, and managed print services. This program also provides technology support for elected officials and executive staff. Primary responsibilities also include the procurement and management of user devices, including: software and security updates and the operation of the IT service desk to address employee technology issues.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,259,343 | 2,466,432 | 2,250,537 | 2,752,037 | 2,897,733 |
| Expenditures Total | \$1,259,343 | \$2,466,432 | \$2,250,537 | \$2,752,037 | \$2,897,733 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 578,744 | 551,725 | 663,548 | 697,488 | 771,521 |
| Supplies and Services | 564,331 | 1,686,171 | 1,586,989 | 2,054,549 | 2,126,212 |
| Debt Related | 116,268 | 228,536 | 0 | 0 | 0 |
| Expenditures Total | \$1,259,343 | \$2,466,432 | \$2,250,537 | \$2,752,037 | \$2,897,733 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 9.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Staffing Total | 9.00 | 7.00 | 7.00 | 7.00 | 7.00 |

Enterprise Solutions

The Enterprise Solutions Program acquires, develops, tests, provides technical training, coordinates vendor interaction, implements best practices, and maintains and supports all multi-user software applications used in the city's day-to-day business operations. The program's mission is to effectively deliver high-quality technology solutions securely and efficiently to all city stakeholders, which ensures that users have timely and appropriate access to applications containing work product and city information related to their duties.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 1,778,607 | 1,740,173 | 1,059,734 | 1,387,521 | 1,270,999 |
| General Fund | 2,819,587 | 3,294,699 | 3,829,221 | 4,266,231 | 4,188,925 |
| Expenditures Total | \$4,598,194 | \$5,034,872 | \$4,888,955 | \$5,653,752 | \$5,459,924 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,724,810 | 1,903,285 | 2,226,176 | 1,888,356 | 2,331,844 |
| Allocated Expenses | -56,148 | -63,480 | -70,331 | -70,331 | -75,339 |
| Supplies and Services | 2,458,021 | 2,420,728 | 2,733,110 | 3,835,727 | 3,203,419 |
| Debt Related | 0 | 622,000 | 0 | 0 | 0 |
| Capital Related | 471,511 | 152,339 | 0 | 0 | 0 |
| Expenditures Total | \$4,598,194 | \$5,034,872 | \$4,888,955 | \$5,653,752 | \$5,459,924 |

Information Technology

PROGRAM DETAIL

Enterprise Solutions

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| General Fund | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Staffing Total | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |

Enterprise Systems

The Enterprise Systems Program is responsible for all data center operations including disaster recovery. The program designs, installs, and monitors computer infrastructure, databases, and data storage for all lines of business operations 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 2,948,461 | 4,595,873 | 5,250,594 | 5,618,319 | 5,932,735 |
| Expenditures Total | \$2,948,461 | \$4,595,873 | \$5,250,594 | \$5,618,319 | \$5,932,735 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 871,111 | 954,521 | 1,271,213 | 1,220,922 | 1,308,907 |
| Supplies and Services | 2,077,350 | 3,641,352 | 3,947,381 | 4,331,503 | 4,591,828 |
| Capital Related | 0 | 0 | 32,000 | 65,894 | 32,000 |
| Expenditures Total | \$2,948,461 | \$4,595,873 | \$5,250,594 | \$5,618,319 | \$5,932,735 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| General Fund | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Staffing Total | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |

Geographic Information Systems

The Geographic Information Systems (GIS, mapping) Program provides technical support, data creation, information products, data analysis, system maintenance, new solutions, training, technical strategy, and coordination in support of GIS, mapping, and spatial data needs for city departments, management, and the public. Primary city departments that utilize supported applications, data, and services include Aurora911, Police, Aurora Fire Rescue, Aurora Water, Planning, Public Works, Parks, Recreation & Open Space, Finance, and Housing and Community Services. In 2025, a 1.0 FTE GIS Data Analyst position was added in order to provide GIS data with a focus on public safety.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|------------------|------------------|------------------|--------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 591,224 | 624,313 | 736,013 | 715,457 | 884,371 |
| Expenditures Total | \$591,224 | \$624,313 | \$736,013 | \$715,457 | \$884,371 |

Information Technology

PROGRAM DETAIL

Geographic Information Systems

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 451,645 | 515,046 | 532,576 | 534,134 | 670,634 |
| Supplies and Services | 139,579 | 109,267 | 203,437 | 181,323 | 204,237 |
| Capital Related | 0 | 0 | 0 | 0 | 9,500 |
| Expenditures Total | \$591,224 | \$624,313 | \$736,013 | \$715,457 | \$884,371 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 |
| Staffing Total | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 2,049,302 | 2,532,341 | 2,127,177 | 2,420,377 | 2,595,614 |
| Expenditures Total | \$2,049,302 | \$2,532,341 | \$2,127,177 | \$2,420,377 | \$2,595,614 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 603,379 | 819,512 | 908,781 | 893,309 | 941,959 |
| Supplies and Services | 1,445,923 | 1,712,829 | 1,218,396 | 1,527,068 | 1,653,655 |
| Expenditures Total | \$2,049,302 | \$2,532,341 | \$2,127,177 | \$2,420,377 | \$2,595,614 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 4.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Staffing Total | 4.00 | 6.00 | 6.00 | 6.00 | 6.00 |

Information Technology

PROGRAM DETAIL

Networking

The Networking program designs, installs, monitors, and maintains the city's voice and data networks, as well as security camera services, encompassing fiber optic, copper, and wireless technologies. The program is responsible for life-cycle management of networking hardware and software ensuring optimal performance and security. It also manages the voice and data network carrier contracts to ensure competitive pricing and performance, provides secure broadband internet services for all city employees, maintains the associated network security software and hardware, and provides break-fix services for network-related issues.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 2,768,437 | 4,184,892 | 3,410,017 | 4,494,917 | 4,553,418 |
| Expenditures Total | \$2,768,437 | \$4,184,892 | \$3,410,017 | \$4,494,917 | \$4,553,418 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 763,413 | 876,989 | 958,556 | 906,199 | 995,788 |
| Supplies and Services | 2,005,024 | 3,307,903 | 2,403,461 | 3,540,718 | 3,509,630 |
| Capital Related | 0 | 0 | 48,000 | 48,000 | 48,000 |
| Expenditures Total | \$2,768,437 | \$4,184,892 | \$3,410,017 | \$4,494,917 | \$4,553,418 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Staffing Total | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

Project Management Office

The Information Technology Project Management Office (PMO) 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,138,926 | 1,238,858 | 1,489,827 | 1,241,335 | 1,387,637 |
| Expenditures Total | \$1,138,926 | \$1,238,858 | \$1,489,827 | \$1,241,335 | \$1,387,637 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,136,645 | 1,230,479 | 1,437,611 | 1,225,619 | 1,333,621 |
| Supplies and Services | 2,281 | 8,379 | 52,216 | 15,716 | 54,016 |
| Expenditures Total | \$1,138,926 | \$1,238,858 | \$1,489,827 | \$1,241,335 | \$1,387,637 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 9.00 | 9.00 | 9.00 | 8.00 | 8.00 |
| Staffing Total | 9.00 | 9.00 | 9.00 | 8.00 | 8.00 |

Information Technology

PROGRAM DETAIL

Public Safety

The Public Safety Program provides technical support, system maintenance, and project implementation of technology systems and software to assist the city’s Public Safety agencies in the conduct of their missions supporting the citizens of Aurora. This support not only includes Aurora911, Police, and Fire, but also the Office of Emergency Management, the Unified Forensic Lab, and the City of Aurora Public Safety Training Center. Functions include supporting 911 call-taking, dispatching, staff scheduling, records management systems, command and control systems, and data analytic platforms. The program supports Emergency Management technology in the city’s emergency operation center, mobile command and communications vans; maintains the radio system network infrastructure and public safety mobile devices; and coordinates with public safety staff, systems and hardware vendors for the ongoing maintenance and upgrades of public safety systems on a 24/7 basis.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|---------------------|--------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Enhanced E-911 Fund | 3,144,068 | 3,472,786 | 4,756,634 | 4,423,880 | 6,187,196 |
| General Fund | 2,910,457 | 4,737,905 | 5,515,360 | 5,306,639 | 6,365,294 |
| Expenditures Total | \$6,054,525 | \$8,210,691 | \$10,271,994 | \$9,730,519 | \$12,552,490 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,636,830 | 1,505,011 | 1,870,877 | 1,857,378 | 1,939,931 |
| Supplies and Services | 4,226,679 | 6,420,630 | 8,365,021 | 7,837,045 | 10,575,602 |
| Utilities | 33,329 | 19,610 | 21,600 | 21,600 | 21,600 |
| Interfund Charges | 11,196 | 11,926 | 14,496 | 14,496 | 15,357 |
| Capital Related | 146,491 | 253,514 | 0 | 0 | 0 |
| Expenditures Total | \$6,054,525 | \$8,210,691 | \$10,271,994 | \$9,730,519 | \$12,552,490 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Enhanced E-911 Fund | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| General Fund | 7.50 | 6.00 | 6.00 | 6.00 | 6.00 |
| Staffing Total | 12.50 | 12.00 | 12.00 | 12.00 | 12.00 |

Judicial

PROGRAM SUMMARY

| | | |
|--|---|--|
| <p>Court Reporting</p> <hr/> <p>\$549,296 5 FTE</p> <p>*Create the official court record for all court proceedings *Maintain court system data</p> | <p>Courtroom Assistants</p> <hr/> <p>\$750,109 9 FTE</p> <p>*Maintain courtroom decorum *Organize people and files for each court</p> | <p>HEART Court</p> <hr/> <p>\$220,000 0 FTE</p> <p>*Administer court for homeless with certain ordinance violations *Provide assistance as participants advance through program phases</p> |
| <p>Judicial</p> <hr/> <p>\$2,833,625 9 FTE</p> <p>*Preside over all court proceedings to ensure the fair and impartial administration of justice</p> | <p>Teen Court</p> <hr/> <p>\$209,170 2 FTE</p> <p>*Administer the Teen Court Program to divert first-time juvenile offenders from criminal activity</p> | <p>Wellness Court</p> <hr/> <p>\$365,038 2 FTE</p> <p>*Administer Court for defendants whose criminal behavior is affected by mental illness with targeted services for military</p> |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 26.50 | 27.00 | 27.00 | 27.00 | 27.00 |
| EXPENDITURES | \$3,959,302 | \$4,156,678 | \$4,505,873 | \$4,463,985 | \$4,927,238 |

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 special courts including the Teen, Wellness, Armed Forces Treatment, and Housing Employment Assistance Recovery Team (HEART) courts.

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Regular - FTE | 26.50 | 27.00 | 27.00 | 27.00 | 27.00 |
| Personal Services | 3,505,844 | 3,663,296 | 3,953,168 | 3,895,661 | 4,269,492 |
| Allocated Expenses | 143,862 | 175,430 | 153,107 | 153,107 | 243,107 |
| Supplies and Services | 165,849 | 178,526 | 243,200 | 251,319 | 240,300 |
| Interfund Charges | 37,347 | 40,728 | 49,505 | 49,505 | 52,446 |
| Transfers Out | 106,400 | 98,698 | 106,893 | 114,393 | 121,893 |
| Expenditures Total | \$3,959,302 | \$4,156,678 | \$4,505,873 | \$4,463,985 | \$4,927,238 |

DEPARTMENT NARRATIVE

2024 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 2024 projection is under the 2024 Original Budget by \$41,900 (0.9 percent). Reduced spending in the Designated Revenues Fund will be partially offset by an overage in the General Fund. The Gifts and Grants Fund expenditures are projected to be on budget.

The Special Courts program, including Teen Court and the Wellness and Armed Forces Treatment Courts, are funded by surcharges in the Designated Revenues Fund. Expenditures for these courts are projected to be \$91,100 (16.3 percent) under budget, primarily due to personnel savings. In the General Fund, the department is projected to be \$49,200 (1.3 percent) over the 2024 Original Budget. This is due to projected spending of \$13,100 for the new Housing Employment Assistance Recovery Team (HEART) Court as well as an overage of \$36,100 in pay for courtroom assistant and judge relief positions. A portion of the overage in relief pay is expected to be ongoing and will be provided for in the 2025 budget with an adjustment to further restore the Covid-19 budget reductions. Additional General Fund appropriation will likely be needed to cover these expenditures in a supplemental process.

2025 Department Budget Variance

The Judicial Department budget for 2025 is \$421,400 (9.4 percent) greater than the 2024 Original Budget. Base adjustments account for nearly half of the increase with the remainder added by an amendment for the new HEART Court adding \$220,000 to the Judicial Department. This will cover variable staffing costs for peer support outreach, a set-aside for a potential dedicated navigator position, additional relief pay for judges, and additional pay to reclass an existing position to a wellness court coordinator.

A breakout of the base adjustments can be found in the following section which shows that compensation adjustments of \$214,800 are the single largest driver. This increase reflects an update to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2025. The next largest increase is for mandated costs which are primarily associated with the reinstatement of funding for relief pay for courtroom assistants and judges but also includes the risk charge-back adjustment and small adjustments for travel for judges and software for court reporters. Relief pay was cut as part of the Covid-19 reductions which was reasonable at the time since courtroom activity had declined significantly. There is also a small increase for other adjustments to transfer the citywide training budgets added to Non-Departmental in 2024 to the department budget for 2025. These increases are offset by the removal of prior-year one-time budgets of \$53,500, primarily for office upgrades.

Judicial

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|------------------|
| Prior Year One Times | -53,517 |
| Compensation Adjustments | 214,841 |
| Mandated Costs | 34,441 |
| Grant / Designated Revenue Adjustments | 1,000 |
| Other Adjustments | 4,600 |
| Total Base Adjustments | \$201,365 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|--|-------------|----------------|---------------|----------------|
| | FTE | Budget | Revenue | Net |
| <u>Designated Revenues Fund / New Appropriation</u> | | | | |
| HEART Court | 0.00 | 0 | 15,000 | -15,000 |
| Programs affected: HEART Court, Criminal Justice Division, Traffic Operations Strategic Outcome: Safe Duration: Ongoing This ongoing amendment will provide the first full-year funding for the new Housing Employment Assistance Recovery Team (HEART) Court program. Funding will cover variable hour staff, contract funds for community partners, and miscellaneous costs including no trespassing signs. Flexible personal services funding is also provided that may be utilized once the exact staffing needs and types are determined. This new court will provide outreach to those experiencing homelessness and are charged with a non-domestic violence, non-victim rights act charge such as trespassing, unauthorized camping and open alcohol container. The court will hold participants accountable and connect them to needed assistance through a program that involves four intensive phases with specific goals for advancement. Initially, the court will be in session the first and third Wednesday of each month. Once the Navigation Center is fully functioning, this program will operate in conjunction with that program and evolve in response to the need. | | | | |
| New Appropriation Total | 0.00 | 0 | 15,000 | -15,000 |
| Designated Revenues Fund Total | 0.00 | 0 | 15,000 | -15,000 |
| <u>General Fund / New Appropriation</u> | | | | |
| HEART Court | 0.00 | 220,000 | 0 | 220,000 |
| Programs affected: HEART Court, Criminal Justice Division, Traffic Operations Strategic Outcome: Safe Duration: Ongoing This ongoing amendment will provide the first full-year funding for the new Housing Employment Assistance Recovery Team (HEART) Court program. Funding will cover variable hour staff, contract funds for community partners, and miscellaneous costs including no trespassing signs. Flexible personal services funding is also provided that may be utilized once the exact staffing needs and types are determined. This new court will provide outreach to those experiencing homelessness and are charged with a non-domestic violence, non-victim rights act charge such as trespassing, unauthorized camping and open alcohol container. The court will hold participants accountable and connect them to needed assistance through a program that involves four intensive phases with specific goals for advancement. Initially, the court will be in session the first and third Wednesday of each month. Once the Navigation Center is fully functioning, this program will operate in conjunction with that program and evolve in response to the need. | | | | |
| New Appropriation Total | 0.00 | 220,000 | 0 | 220,000 |
| General Fund Total | 0.00 | 220,000 | 0 | 220,000 |

Judicial

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|--|-------------|----------------|---------------|----------------|
| | FTE | Budget | Revenue | Net |
| Amendment Request Total All Funds | 0.00 | 220,000 | 15,000 | 205,000 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Designated Revenues Fund | 355,786 | 371,021 | 558,920 | 467,809 | 573,208 |
| General Fund | 3,353,254 | 3,511,529 | 3,686,953 | 3,736,176 | 4,093,030 |
| Gifts & Grants Fund | 250,262 | 274,128 | 260,000 | 260,000 | 261,000 |
| Expenditures Total | \$3,959,302 | \$4,156,678 | \$4,505,873 | \$4,463,985 | \$4,927,238 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------|--------------|--------------|---------------|-----------------|--------------|
| Designated Revenues Fund | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| General Fund | 22.50 | 23.00 | 23.00 | 23.00 | 23.00 |
| Staffing Total | 26.50 | 27.00 | 27.00 | 27.00 | 27.00 |

PROGRAM DETAIL

Court Reporting

This program serves as the official record maker for the municipal court as required by the State of Colorado for courts of record. It produces transcripts as requested and maintains court system data.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 471,070 | 490,056 | 506,267 | 529,153 | 549,296 |
| Expenditures Total | \$471,070 | \$490,056 | \$506,267 | \$529,153 | \$549,296 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 469,033 | 487,131 | 502,489 | 521,047 | 539,518 |
| Supplies and Services | 2,037 | 2,925 | 3,778 | 8,106 | 9,778 |
| Expenditures Total | \$471,070 | \$490,056 | \$506,267 | \$529,153 | \$549,296 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Staffing Total | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |

Judicial

PROGRAM DETAIL

Courtroom Assistants

The courtroom assistant maintains courtroom decorum and serves as a contact person for jurors, defendants, attorneys, witnesses, and the public. The assistant also maintains the flow of persons and files to and from the courtroom and other areas of the courthouse.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|------------------|------------------|------------------|--------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 619,783 | 681,811 | 723,265 | 728,962 | 750,109 |
| Expenditures Total | \$619,783 | \$681,811 | \$723,265 | \$728,962 | \$750,109 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 619,783 | 681,811 | 722,065 | 728,962 | 747,109 |
| Supplies and Services | 0 | 0 | 1,200 | 0 | 3,000 |
| Expenditures Total | \$619,783 | \$681,811 | \$723,265 | \$728,962 | \$750,109 |
| STAFFING SUMMARY | | | | | |
| General Fund | 8.50 | 9.00 | 9.00 | 9.00 | 9.00 |
| Staffing Total | 8.50 | 9.00 | 9.00 | 9.00 | 9.00 |

HEART Court

This new court will provide outreach to those experiencing homelessness and are charged with a non-domestic violence, non-victim rights act charge such as trespassing, unauthorized camping and open alcohol container. The court will hold participants accountable and connect them to needed assistance through a program that involves four intensive phases with specific goals for advancement. Initially, the court will be in session the first and third Wednesday of each month. Once the Navigation Center is fully functioning, this program will operate in conjunction with that program and evolve in response to the need.

The 2024 projection covers costs for a fall start. For 2025, the new HEART Court program funding will cover variable hour staff, contract funds for community partners, and miscellaneous costs. Flexible personal services funding (shown as allocated expenses) is also provided that may be utilized once the exact staffing needs and types are determined.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|----------------|----------------|------------------|--------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 0 | 0 | 0 | 13,125 | 220,000 |
| Expenditures Total | \$0 | \$0 | \$0 | \$13,125 | \$220,000 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 0 | 0 | 0 | 3,750 | 110,000 |
| Allocated Expenses | 0 | 0 | 0 | 0 | 90,000 |
| Supplies and Services | 0 | 0 | 0 | 1,875 | 5,000 |
| Transfers Out | 0 | 0 | 0 | 7,500 | 15,000 |
| Expenditures Total | \$0 | \$0 | \$0 | \$13,125 | \$220,000 |

Judicial

PROGRAM DETAIL

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 2,262,401 | 2,339,662 | 2,457,421 | 2,464,936 | 2,573,625 |
| Gifts & Grants Fund | 250,262 | 274,128 | 260,000 | 260,000 | 260,000 |
| Expenditures Total | \$2,512,663 | \$2,613,790 | \$2,717,421 | \$2,724,936 | \$2,833,625 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 2,171,883 | 2,232,432 | 2,335,241 | 2,345,527 | 2,465,342 |
| Allocated Expenses | 143,862 | 175,430 | 153,107 | 153,107 | 153,107 |
| Supplies and Services | 54,943 | 68,420 | 75,006 | 72,235 | 58,306 |
| Interfund Charges | 35,575 | 38,810 | 47,174 | 47,174 | 49,977 |
| Transfers Out | 106,400 | 98,698 | 106,893 | 106,893 | 106,893 |
| Expenditures Total | \$2,512,663 | \$2,613,790 | \$2,717,421 | \$2,724,936 | \$2,833,625 |
| STAFFING SUMMARY | | | | | |
| General Fund | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Staffing Total | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|------------------|------------------|------------------|--------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Designated Revenues Fund | 104,814 | 110,828 | 203,053 | 119,735 | 209,170 |
| Expenditures Total | \$104,814 | \$110,828 | \$203,053 | \$119,735 | \$209,170 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 99,446 | 105,114 | 187,506 | 112,563 | 193,485 |
| Supplies and Services | 3,596 | 3,796 | 13,216 | 4,841 | 13,216 |
| Interfund Charges | 1,772 | 1,918 | 2,331 | 2,331 | 2,469 |
| Expenditures Total | \$104,814 | \$110,828 | \$203,053 | \$119,735 | \$209,170 |
| STAFFING SUMMARY | | | | | |
| Designated Revenues Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

Judicial

PROGRAM DETAIL

Teen Court

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Actual monthly average over the school year of teen court program participants | 197 | 250 | 250 | 0 | 0 |

Wellness Court

The Wellness Court and Armed Forces Treatment Court provide supervision, behavior health treatment, and an integrated continuum of care through services provided by community partners for justice involved individuals affected by mental illness. Both courts serve targeted populations with targeted services. Each court seeks to increase long-term public safety, reduce recidivism, and lower the costs for first responders, hospitalization, and incarceration by holding defendants whose criminal behavior is affected by mental illness accountable and assisting them to achieve long term stability, sobriety, self-sufficiency, and to become law-abiding residents.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 250,972 | 260,193 | 355,867 | 348,074 | 364,038 |
| Gifts & Grants Fund | 0 | 0 | 0 | 0 | 1,000 |
| Expenditures Total | \$250,972 | \$260,193 | \$355,867 | \$348,074 | \$365,038 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 145,699 | 156,808 | 205,867 | 183,812 | 214,038 |
| Supplies and Services | 105,273 | 103,385 | 150,000 | 164,262 | 151,000 |
| Expenditures Total | \$250,972 | \$260,193 | \$355,867 | \$348,074 | \$365,038 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Designated Revenues Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

Library & Cultural Services

PROGRAM SUMMARY

| | | |
|---|--|---|
| <p>Administration</p> <hr/> <p>\$1,642,924 9.5 FTE</p> <p>*Manages departmental administration, finances, and personnel; houses all general and programming related donations</p> | <p>Art in Public Places</p> <hr/> <p>\$800,259 1 FTE</p> <p>*Coordinates, manages funding, selects, displays, and maintains public art per City Ordinance 93-63</p> | <p>Arts Programs</p> <hr/> <p>\$2,390,930 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>Historic Services</p> <hr/> <p>\$726,010 6 FTE</p> <p>*Manages all programs and facilities of the Aurora History Museum and Historic Sites</p> | <p>Library Collection Management and Systems</p> <hr/> <p>\$1,560,139 6 FTE</p> <p>*Manages acquisition and cataloging of new and donated materials *Weeds collection for obsolete items *Provides technical support</p> | <p>Library Services</p> <hr/> <p>\$5,138,490 61 FTE</p> <p>*Provides direct customer services to library users including adult and children's programming as well as public outreach</p> |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 90.00 | 90.00 | 90.00 | 95.00 | 95.00 |
| EXPENDITURES | \$9,901,275 | \$10,294,405 | \$11,108,638 | \$11,655,396 | \$12,258,752 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 90.00 | 90.00 | 90.00 | 95.00 | 95.00 |
| Personal Services | 6,170,085 | 7,092,323 | 7,946,505 | 8,243,368 | 8,878,901 |
| Supplies and Services | 3,399,878 | 2,969,797 | 2,907,839 | 3,149,850 | 3,114,349 |
| Utilities | 60,437 | 61,223 | 65,700 | 58,290 | 65,700 |
| Interfund Charges | 134,883 | 145,965 | 177,594 | 175,407 | 188,802 |
| Debt Related | 72,515 | 75,709 | 0 | 0 | 0 |
| Capital Related | 63,477 | -50,612 | 11,000 | 28,481 | 11,000 |
| Expenditures Total | \$9,901,275 | \$10,294,405 | \$11,108,638 | \$11,655,396 | \$12,258,752 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Library and Cultural Services Department budget is located primarily in the Cultural Services Fund and the General Fund, along with a smaller portion in the Gifts & Grants Fund. Across all funds for 2024, the department is projected to be \$546,800 (4.9 percent) greater than the 2024 Original Budget. The General Fund is expected to be \$226,900 (3.1 percent) over the Original Budget, primarily associated with a spring supplemental add of 5.0 Library FTE. The Gifts and Grants Fund is projected to be \$191,300 greater than the 2024 Original Budget primarily associated with the spending of general and Friends of the Aurora Public Library donations. Finally, the Cultural Services Fund is \$128,600 (3.5 percent) over the original budget, primarily due to higher-than-budgeted spending on overtime and regular pay, which is somewhat offset by savings related to both supplies and services as well as utilities.

2025 Department Budget Variance

The 2025 budget for Library and Cultural Services is higher than the 2024 Original Budget by \$1.2 million (10.4 percent) across all funds. The majority of this increase is in the General Fund, which is increasing \$901,400 (12.4 percent). Personal services are projected to increase \$721,600 (12.5 percent), with \$425,600 attributable to 5.0 FTE library positions added in the spring supplemental and \$296,100 to pay and benefit increases in accordance with city policy. Supplies and services in the General Fund are increasing \$168,100 (12.4 percent) due primarily to dues and subscription increases and rental increases for Chambers Plaza Branch and Iliff Square Libraries.

The Cultural Services Fund budget is increasing \$236,200 (6.4 percent) primarily associated with personal services increases of \$210,800 (9.7 percent) driven by citywide assumptions for pay and benefit increases, as well as mandated supply and services costs increases of \$25,400 (1.8 percent). The budget for the Gifts and Grants Fund is not changing substantially.

There are no amendments in the 2025 budget.

Library & Cultural Services

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|--------------------|
| Mid Year Modifications | 425,571 |
| Compensation Adjustments | 506,825 |
| Mandated Costs | 186,718 |
| Grant / Designated Revenue Adjustments | 13,000 |
| Other Adjustments | 18,000 |
| Total Base Adjustments | \$1,150,114 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Cultural Services Fund | 3,035,397 | 3,242,100 | 3,680,995 | 3,809,583 | 3,917,199 |
| General Fund | 6,557,088 | 6,905,350 | 7,280,756 | 7,507,641 | 8,182,149 |
| Gifts & Grants Fund | 308,790 | 146,955 | 146,887 | 338,172 | 159,404 |
| Expenditures Total | \$9,901,275 | \$10,294,405 | \$11,108,638 | \$11,655,396 | \$12,258,752 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------|--------------|--------------|---------------|-----------------|--------------|
| Cultural Services Fund | 18.50 | 18.50 | 18.50 | 18.50 | 18.50 |
| General Fund | 71.50 | 71.50 | 71.50 | 76.50 | 76.50 |
| Staffing Total | 90.00 | 90.00 | 90.00 | 95.00 | 95.00 |

PROGRAM DETAIL

Administration

This program manages strategic direction and implementation of all Library and Cultural Service programs and services. Budget, accounting, payroll/hiring, meeting rooms, cash handling, purchasing, and procurement card processing are handled here. This program actively fundraises and focuses on marketing and public relations for a wide variety of programs within the department. Additional functions include system-wide library programming, training, and volunteers. This program acts as liaison to the Council-appointed Aurora Library Board and Cultural Affairs Commission, in addition to the separate Friends of the Aurora Public Library nonprofit fundraising organization.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Cultural Services Fund | 0 | 0 | 0 | 18,394 | 0 |
| General Fund | 1,146,829 | 1,265,097 | 1,301,865 | 1,435,871 | 1,483,520 |
| Gifts & Grants Fund | 73,251 | 51,008 | 146,887 | 227,701 | 159,404 |
| Expenditures Total | \$1,220,080 | \$1,316,105 | \$1,448,752 | \$1,681,966 | \$1,642,924 |

Library & Cultural Services

PROGRAM DETAIL

Administration

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 838,792 | 1,004,160 | 1,106,333 | 1,175,741 | 1,279,721 |
| Supplies and Services | 297,405 | 223,779 | 219,365 | 373,033 | 234,265 |
| Interfund Charges | 83,883 | 88,166 | 112,054 | 108,192 | 117,938 |
| Capital Related | 0 | 0 | 11,000 | 25,000 | 11,000 |
| Expenditures Total | \$1,220,080 | \$1,316,105 | \$1,448,752 | \$1,681,966 | \$1,642,924 |

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 7.50 | 7.50 | 9.50 | 9.50 | 9.50 |
| Staffing Total | 7.50 | 7.50 | 9.50 | 9.50 | 9.50 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Cultural Services Fund | 450,847 | 418,441 | 783,006 | 817,544 | 800,259 |
| Expenditures Total | \$450,847 | \$418,441 | \$783,006 | \$817,544 | \$800,259 |

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 135,606 | 188,360 | 167,969 | 208,176 | 184,981 |
| Supplies and Services | 314,230 | 229,026 | 613,541 | 608,211 | 613,741 |
| Utilities | 482 | 482 | 800 | 461 | 800 |
| Interfund Charges | 529 | 573 | 696 | 696 | 737 |
| Expenditures Total | \$450,847 | \$418,441 | \$783,006 | \$817,544 | \$800,259 |

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Cultural Services Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Staffing Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

Library & Cultural Services

PROGRAM DETAIL

Art in Public Places

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 100% of repairs will be completed on time | 95.0% | 98.0% | 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 | 99.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Following investigation within 10 business days a work plan and timeline for repair/restoration will be developed within 60 days 100% of the time | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| The Art in Public Places Program will have an average monthly minimum of 50 citizen contacts regarding public art through meetings, artist talks, presentations, tours, etc. | 85 | 67 | 50 | 50 | 50 |
| The Art in Public Places Program will have an average monthly minimum of 500 engagements through social media | 458 | 502 | 500 | 450 | 500 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Cultural Services Fund | 1,963,922 | 2,183,910 | 2,241,649 | 2,207,428 | 2,390,930 |
| Expenditures Total | \$1,963,922 | \$2,183,910 | \$2,241,649 | \$2,207,428 | \$2,390,930 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,110,667 | 1,202,666 | 1,399,082 | 1,390,607 | 1,524,367 |
| Supplies and Services | 767,797 | 888,794 | 740,039 | 720,859 | 764,003 |
| Utilities | 50,906 | 48,916 | 54,800 | 49,087 | 54,800 |
| Interfund Charges | 34,552 | 38,534 | 47,728 | 46,875 | 47,760 |
| Capital Related | 0 | 5,000 | 0 | 0 | 0 |
| Expenditures Total | \$1,963,922 | \$2,183,910 | \$2,241,649 | \$2,207,428 | \$2,390,930 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Cultural Services Fund | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 |
| Staffing Total | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 |

Library & Cultural Services

PROGRAM DETAIL

Arts Programs

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Art Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards | 100.0% | 100.0% | 90.0% | 100.0% | 90.0% |
| Aurora Fox Arts Center: Increase YTD revenue from facility rentals by 5.0% compared to same period in prior year | 0.0% | 14.5% | 5.0% | 18.9% | 5.0% |
| Aurora Fox Arts Center: Increase YTD season subscriptions by 2.0% compared to same period last year | 21.1% | -7.4% | 2.0% | 2.0% | 2.0% |
| Aurora Fox Arts Center: Increase YTD single ticket purchases by 5.0% compared to same period last year | 91.6% | 15.3% | 5.0% | 7.0% | 5.0% |
| Dance Arts: Maintain 90% customer satisfaction based on feedback from customer service comment cards | 92.0% | 100.0% | 90.0% | 100.0% | 90.0% |
| Drama Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards | 95.0% | 98.0% | 90.0% | 100.0% | 90.0% |
| Music Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards | 100.0% | 100.0% | 90.0% | 100.0% | 90.0% |
| Pottery Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards | 100.0% | 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Cultural Services Fund | 620,628 | 639,749 | 656,340 | 766,217 | 726,010 |
| Expenditures Total | \$620,628 | \$639,749 | \$656,340 | \$766,217 | \$726,010 |

Library & Cultural Services

PROGRAM DETAIL

Historic Services

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 535,347 | 572,321 | 598,760 | 710,214 | 667,230 |
| Supplies and Services | 82,277 | 61,133 | 54,180 | 49,861 | 55,380 |
| Utilities | 3,004 | 2,814 | 3,400 | 2,661 | 3,400 |
| Capital Related | 0 | 3,481 | 0 | 3,481 | 0 |
| Expenditures Total | \$620,628 | \$639,749 | \$656,340 | \$766,217 | \$726,010 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Cultural Services Fund | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Staffing Total | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Aurora History Museum: Maintain 90% customer satisfaction based on feedback from customer service comment cards | 99.0% | 100.0% | 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,551,999 | 1,553,862 | 1,398,933 | 1,350,410 | 1,560,139 |
| Gifts & Grants Fund | 114,827 | 95,947 | 0 | 71,192 | 0 |
| Expenditures Total | \$1,666,826 | \$1,649,809 | \$1,398,933 | \$1,421,602 | \$1,560,139 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 299,537 | 496,551 | 540,148 | 546,087 | 571,550 |
| Supplies and Services | 1,358,704 | 1,151,612 | 856,746 | 870,805 | 984,330 |
| Interfund Charges | 4,697 | 1,646 | 2,039 | 4,710 | 4,259 |
| Capital Related | 3,888 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$1,666,826 | \$1,649,809 | \$1,398,933 | \$1,421,602 | \$1,560,139 |

Library & Cultural Services

PROGRAM DETAIL

Library Collection Management and Systems

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| General Fund | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 |
| Staffing Total | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 |

Library Services

This program's budget includes the management of all library public services. Staff tasks include: checking out over 1.5 million items annually; facilitating use of in-house materials and public use equipment such as computers, copiers and fax machines; answering reference questions; providing front-line customer services; and programming including Summer Reading, story times and a variety of other learning opportunities. The addition of 5.0 FTE in this program in 2024 is the result of a spring supplemental adding 2.0 FTE Librarians and 3.0 FTE Library Assistants. Library visitation has still not returned to levels experienced before the COVID-19 pandemic. As a result, performance against the Library Door Count objective has fallen short of the objective in recent years. Despite this, the department's goal remains to get visitation back to levels achieved before the pandemic.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 3,858,260 | 4,086,391 | 4,579,958 | 4,721,360 | 5,138,490 |
| Gifts & Grants Fund | 120,712 | 0 | 0 | 39,279 | 0 |
| Expenditures Total | \$3,978,972 | \$4,086,391 | \$4,579,958 | \$4,760,639 | \$5,138,490 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 3,250,136 | 3,628,265 | 4,134,213 | 4,212,543 | 4,651,052 |
| Supplies and Services | 579,465 | 415,453 | 423,968 | 527,081 | 462,630 |
| Utilities | 6,045 | 9,011 | 6,700 | 6,081 | 6,700 |
| Interfund Charges | 11,222 | 17,046 | 15,077 | 14,934 | 18,108 |
| Debt Related | 72,515 | 75,709 | 0 | 0 | 0 |
| Capital Related | 59,589 | -59,093 | 0 | 0 | 0 |
| Expenditures Total | \$3,978,972 | \$4,086,391 | \$4,579,958 | \$4,760,639 | \$5,138,490 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| General Fund | 59.00 | 59.00 | 56.00 | 61.00 | 61.00 |
| Staffing Total | 59.00 | 59.00 | 56.00 | 61.00 | 61.00 |

Library & Cultural Services

PROGRAM DETAIL

Library Services

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Actual number of items checked out per month | 108,749 | 97,960 | 100,000 | 99,225 | 100,000 |
| Computer Usability: Maintain 90% excellent or above average customer service satisfaction rating | 98.2% | 95.0% | 90.0% | 95.0% | 90.0% |
| Library Appearance: Maintain 90% excellent or above average customer service satisfaction rating | 100.0% | 90.0% | 90.0% | 100.0% | 90.0% |
| Library Door Count: Average .20 visits per capita each month | 0.11 | 0.12 | 0.20 | 0.11 | 0.20 |
| Library Staff Courtesy: Maintain 90% excellent or above average customer service satisfaction rating | 100.0% | 100.0% | 90.0% | 100.0% | 90.0% |
| Maintain annual library circulation levels above 2.2 per capita annually | 2.9 | 3.0 | 2.2 | 3.0 | 2.2 |

Non-Departmental

PROGRAM SUMMARY

| | | |
|--|---|---|
| <p>American Rescue Plan Act (ARPA)</p> <hr/> <p>\$1,657,606 2 FTE</p> <p>*Support to those impacted by COVID-19 *Assist economic recovery, including critical infrastructure needs</p> | <p>Building Leases</p> <hr/> <p>\$7,098,500 0 FTE</p> <p>*Leases for city buildings</p> | <p>Compensation Reserve</p> <hr/> <p>(\$174,304) 4 FTE</p> <p>*Funding for compensation-related increases and vacancy savings assumptions, Development Review Fund unfunded FTE</p> |
| <p>Developer Incentives</p> <hr/> <p>\$2,101,404 0 FTE</p> <p>*Incentives and revenue cost-sharing agreements</p> | <p>Snow Removal</p> <hr/> <p>\$3,004,062 0 FTE</p> <p>*Overtime, equipment, and supplies for snow removal</p> | <p>Transfers and Other Requirements</p> <hr/> <p>\$95,727,472 3 FTE</p> <p>*Transfers to other funds</p> |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 14.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| EXPENDITURES | \$159,871,306 | \$134,641,506 | \$104,429,550 | \$166,330,914 | \$109,414,740 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Regular - FTE | 14.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Personal Services | 14,213,357 | 3,977,711 | 6,765,383 | 7,399,778 | 1,315,493 |
| Allocated Expenses | 2,960,472 | 3,317,277 | 3,540,108 | 3,540,108 | 4,277,998 |
| Supplies and Services | 23,004,183 | 15,863,671 | 11,959,845 | 39,371,723 | 11,737,012 |
| Utilities | 2,948 | 2,484 | 800 | 800 | 800 |
| Interfund Charges | 214,446 | 756,216 | 293,203 | 453,655 | 472,353 |
| Debt Related | 97,181 | 0 | 0 | 0 | 0 |
| Capital Related | 222,446 | 751,358 | 50,000 | 25,650,259 | 50,000 |
| Transfers Out | 119,156,273 | 109,972,789 | 81,820,211 | 89,914,591 | 91,561,084 |
| Expenditures Total | \$159,871,306 | \$134,641,506 | \$104,429,550 | \$166,330,914 | \$109,414,740 |

DEPARTMENT NARRATIVE

2024 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 2024, the total city projection is \$61.9 million over the 2024 Original Budget, nearly all for one-time needs. The largest variance is found in the Gifts and Grants Fund, as \$53.3 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 \$7.7 million of the overage. Transfers account for \$8.1 million primarily associated with a transfer to the Capital Projects Fund (CPF) for additional capital-related revenue. A supplemental will be needed for this. It is partially offset with supply and service savings associated with developer incentives coming in under budget.

Two other variances are worthy of note. In the Designated Revenue Fund, the 2024 projection is \$775,400 (21.9 percent) over the original budget due to a one-time incentive being paid. A supplemental will be needed for this. The Development Review Fund is \$863,200 (28.8 percent) over the original budget due to moving a vacancy savings assumption to departments. All other funds are projected close to or under budget.

2025 Department Budget Variance

Across all funds, 2025 Non-Departmental expenses will be \$5.0 million (4.8 percent) higher than the 2024 Original Budget, with the majority of the increase in the General Fund. The General Fund is \$4.6 million (5.4 percent) higher. Transfers are \$9.7 million greater primarily due to an additional transfer to the Capital Projects Fund. Supplies and Services are up a net \$210,300, with an increase in the Visit Aurora contract partially offset by savings from moving training budget to other departments. Interfund charges increased \$150,800 primarily associated with the 2024 Spring Supplemental adding fleet services. All of this is being partially offset by \$5.5 million in personal service decreases. These decreases are primarily due to the removal of the budget for the three-year (2022-2024) police hybrid pension seed funding and the doubling of the vacancy savings assumption to assist with General Fund balancing. Of the non-General Funds, only the Development Review Fund budget change is noteworthy.

There are two amendments in Non-Departmental, including the addition of \$1.5 million to the vacancy savings assumption noted above and a \$100,000 transfer to the Designated Revenues Fund for impound lot fee relief for victims of auto theft. More detail on these can be found in the Budget Amendment Requests section.

Non-Departmental

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|--------------------|
| Prior Year One Times | -2,803,500 |
| Mid Year Modifications | 188,767 |
| Compensation Adjustments | -1,148,726 |
| Mandated Costs | -227,803 |
| Grant / Designated Revenue Adjustments | 15,333 |
| Other Adjustments | 10,361,119 |
| Total Base Adjustments | \$6,385,190 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|-------------------|----------------|-------------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Impound Lot Fee Relief for Victims of Auto Theft | 0.00 | 100,000 | 0 | 100,000 |
| Programs affected: Transfers and Other Requirements & Business Services Division Strategic Outcome: Safe Duration: One-time In the 2023 budget, Council added one-time appropriation of \$1,000,000 for impound fee support in the Designated Revenues Fund via a transfer from the Marijuana Fund to provide more support for victims of auto theft. In 2024, Council added another one-time appropriation of \$400,000 via a transfer from the General Fund. This ongoing adjustment will add \$100,000 via a transfer from the General Fund. Along with the remaining funds from 2024, this will keep the program going another year. | | | | |
| New Appropriation Total | 0.00 | 100,000 | 0 | 100,000 |
| <u>General Fund / Budget Cut</u> | | | | |
| Increase Vacancy Savings Assumption | 0.00 | -1,500,000 | 0 | -1,500,000 |
| Program affected: Compensation Reserve Strategic Outcome: Well-Managed Duration: Ongoing To assist with budget balancing, the General Fund vacancy savings assumption has been increased to \$3.0 million. This is \$1.5 million more than the prior assumption. This amendment will limit the ability for departments to address one-time needs with vacancy savings while also limiting management’s ability to actively respond to an economic downturn. | | | | |
| Budget Cut Total | 0.00 | -1,500,000 | 0 | -1,500,000 |
| General Fund Total | 0.00 | -1,400,000 | 0 | -1,400,000 |
| Amendment Request Total All Funds | 0.00 | -1,400,000 | 0 | -1,400,000 |

Non-Departmental

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Conservation Trust Fund | 250,000 | 250,000 | 2,844 | 0 | 0 |
| Cultural Services Fund | 0 | 0 | 26,692 | 0 | 22,992 |
| Debt Service (SID) Fund | 107,144 | 0 | 0 | 0 | 0 |
| Designated Revenues Fund | 7,870,967 | 3,316,681 | 3,543,603 | 4,318,978 | 3,556,736 |
| Development Review Fund | 3,137,595 | 3,301,603 | 2,993,381 | 3,856,549 | 3,457,485 |
| Enhanced E-911 Fund | 0 | 0 | 23,715 | 0 | 7,515 |
| Fleet Management Fund | 0 | 0 | 25,669 | 0 | 15,669 |
| General Fund | 126,455,842 | 107,843,908 | 85,494,926 | 93,236,242 | 90,140,171 |
| Gifts & Grants Fund | 11,367,478 | 6,115,877 | 1,647,281 | 54,916,745 | 1,657,606 |
| Golf Courses Fund | 0 | 0 | 29,436 | 0 | 22,836 |
| Marijuana Tax Revenue Fund | 9,986,732 | 13,678,072 | 10,000,000 | 10,000,000 | 10,000,000 |
| Open Space Fund | 0 | 0 | 14,140 | 0 | 5,052 |
| Parking and Mobility Fund | 0 | 0 | 600 | 0 | 0 |
| Parks Development Fund | 0 | 0 | 200 | 0 | 0 |
| Recreation Fund | 0 | 0 | 112,126 | 0 | 90,526 |
| Risk Management Fund | 0 | 0 | 2,200 | 0 | 0 |
| Wastewater Fund | 185,874 | 48,366 | 154,735 | 0 | 131,297 |
| Water Fund | 509,674 | 86,999 | 358,002 | 2,400 | 306,855 |
| Expenditures Total | \$159,871,306 | \$134,641,506 | \$104,429,550 | \$166,330,914 | \$109,414,740 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|--------------|-------------|---------------|-----------------|--------------|
| Development Review Fund | 12.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| General Fund | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Gifts & Grants Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 14.00 | 9.00 | 9.00 | 9.00 | 9.00 |

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. All funds need to be encumbered by 2024 and spent by 2026.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|---------------------|--------------------|--------------------|---------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Gifts & Grants Fund | 11,367,478 | 6,115,877 | 1,647,281 | 54,916,745 | 1,657,606 |
| Expenditures Total | \$11,367,478 | \$6,115,877 | \$1,647,281 | \$54,916,745 | \$1,657,606 |

Non-Departmental

PROGRAM DETAIL

American Rescue Plan Act (ARPA)

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|--------------------|--------------------|---------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 6,838,292 | 576,860 | 245,281 | 318,361 | 255,606 |
| Allocated Expenses | 0 | -22,602 | 0 | 0 | 0 |
| Supplies and Services | 4,529,186 | 5,561,619 | 1,402,000 | 28,998,125 | 1,402,000 |
| Capital Related | 0 | 0 | 0 | 25,600,259 | 0 |
| Expenditures Total | \$11,367,478 | \$6,115,877 | \$1,647,281 | \$54,916,745 | \$1,657,606 |

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Gifts & Grants Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

Building Leases

This program accounts for lease payments for the Aurora Municipal Center (AMC) and other city buildings. The leases are held with the Aurora Capital Leasing Corporation (ACLC), the capital leasing arm of the city. The ACLC board members are city staff. ACLC borrows money to purchase or construct the buildings. The lease payments from the city are used by ACLC to pay debt service on the borrowings.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 6,977,557 | 7,093,148 | 7,098,500 | 7,098,500 | 7,098,500 |
| Expenditures Total | \$6,977,557 | \$7,093,148 | \$7,098,500 | \$7,098,500 | \$7,098,500 |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Transfers Out | 6,977,557 | 7,093,148 | 7,098,500 | 7,098,500 | 7,098,500 |
| Expenditures Total | \$6,977,557 | \$7,093,148 | \$7,098,500 | \$7,098,500 | \$7,098,500 |

Non-Departmental

PROGRAM DETAIL

Compensation Reserve

This program provides contingency/special funding, primarily for employee compensation. The budget includes unfunded FTE in the Development Review Fund to provide hiring flexibility for the departments in the fund. Vacancy savings assumptions are also held here.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Conservation Trust Fund | 0 | 0 | 2,844 | 0 | 0 |
| Cultural Services Fund | 0 | 0 | 26,692 | 0 | 22,992 |
| Designated Revenues Fund | 0 | 473 | 2,200 | 0 | 0 |
| Development Review Fund | 180,162 | 44,875 | -863,168 | 0 | -893,768 |
| Enhanced E-911 Fund | 0 | 0 | 23,715 | 0 | 7,515 |
| Fleet Management Fund | 0 | 0 | 25,669 | 0 | 15,669 |
| General Fund | 5,798,291 | 2,361,858 | 5,688,003 | 5,754,549 | 116,722 |
| Golf Courses Fund | 0 | 0 | 29,436 | 0 | 22,836 |
| Open Space Fund | 0 | 0 | 14,140 | 0 | 5,052 |
| Parking and Mobility Fund | 0 | 0 | 600 | 0 | 0 |
| Parks Development Fund | 0 | 0 | 200 | 0 | 0 |
| Recreation Fund | 0 | 0 | 112,126 | 0 | 90,526 |
| Risk Management Fund | 0 | 0 | 2,200 | 0 | 0 |
| Wastewater Fund | 185,874 | 48,366 | 154,735 | 0 | 131,297 |
| Water Fund | 509,674 | 86,999 | 358,002 | 2,400 | 306,855 |
| Expenditures Total | \$6,674,001 | \$2,542,571 | \$5,577,394 | \$5,756,949 | (\$174,304) |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 6,259,662 | 1,724,017 | 4,741,845 | 5,303,170 | -767,220 |
| Allocated Expenses | 0 | 83,151 | 0 | 0 | 0 |
| Supplies and Services | 414,339 | 734,930 | 835,549 | 293,327 | 404,149 |
| Interfund Charges | 0 | 473 | 0 | 160,452 | 188,767 |
| Expenditures Total | \$6,674,001 | \$2,542,571 | \$5,577,394 | \$5,756,949 | (\$174,304) |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 12.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Staffing Total | 12.00 | 4.00 | 4.00 | 4.00 | 4.00 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 5,065,340 | 491,684 | 700,000 | 1,600,000 | 700,000 |
| General Fund | 987,919 | 985,202 | 1,401,404 | 981,404 | 1,401,404 |
| Expenditures Total | \$6,053,259 | \$1,476,886 | \$2,101,404 | \$2,581,404 | \$2,101,404 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Supplies and Services | 6,053,259 | 1,476,886 | 2,101,404 | 2,581,404 | 2,101,404 |
| Expenditures Total | \$6,053,259 | \$1,476,886 | \$2,101,404 | \$2,581,404 | \$2,101,404 |

Snow Removal

This program covers expenditures for overtime, equipment, and supplies related to snow removal efforts on designated routes, and when necessary, on all city roads. Although snow and ice control is managed by Public Works, the overtime can be incurred by any department. Because of this, the program is centralized in Non-Departmental.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 2,738,415 | 3,261,831 | 2,967,647 | 2,967,647 | 3,004,062 |
| Expenditures Total | \$2,738,415 | \$3,261,831 | \$2,967,647 | \$2,967,647 | \$3,004,062 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 720,714 | 887,243 | 1,022,923 | 1,022,923 | 1,068,955 |
| Supplies and Services | 1,756,959 | 2,125,833 | 1,600,721 | 1,600,721 | 1,600,721 |
| Utilities | 696 | 825 | 800 | 800 | 800 |
| Interfund Charges | 214,446 | 224,743 | 293,203 | 293,203 | 283,586 |
| Capital Related | 45,600 | 23,187 | 50,000 | 50,000 | 50,000 |
| Expenditures Total | \$2,738,415 | \$3,261,831 | \$2,967,647 | \$2,967,647 | \$3,004,062 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------------|----------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Conservation Trust Fund | 250,000 | 250,000 | 0 | 0 | 0 |
| Designated Revenues Fund | 2,805,627 | 2,824,375 | 2,841,403 | 2,718,978 | 2,856,736 |
| Development Review Fund | 2,957,433 | 3,256,728 | 3,856,549 | 3,856,549 | 4,351,253 |
| General Fund | 109,154,425 | 94,141,869 | 68,339,372 | 76,434,142 | 78,519,483 |
| Marijuana Tax Revenue Fund | 9,986,732 | 13,678,072 | 10,000,000 | 10,000,000 | 10,000,000 |
| Expenditures Total | \$125,154,217 | \$114,151,044 | \$85,037,324 | \$93,009,669 | \$95,727,472 |

| | | | | | |
|---|----------------------|----------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 394,689 | 789,591 | 755,334 | 755,324 | 758,152 |
| Allocated Expenses | 2,960,472 | 3,256,728 | 3,540,108 | 3,540,108 | 4,277,998 |
| Supplies and Services | 9,450,395 | 5,964,254 | 6,020,171 | 5,898,146 | 6,228,738 |
| Utilities | 2,252 | 1,659 | 0 | 0 | 0 |
| Interfund Charges | 0 | 531,000 | 0 | 0 | 0 |
| Capital Related | 176,846 | 728,171 | 0 | 0 | 0 |
| Transfers Out | 112,169,563 | 102,879,641 | 74,721,711 | 82,816,091 | 84,462,584 |
| Expenditures Total | \$125,154,217 | \$114,151,044 | \$85,037,324 | \$93,009,669 | \$95,727,472 |

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 |

Parks, Recreation & Open Space

PROGRAM SUMMARY

| | | |
|---|--|---|
| <p>Administration</p> <hr/> <p>\$1,965,864 4 FTE</p> <p>*Oversees planning and management of the PROS Department to ensure efficient and effective operations</p> | <p>Aquatics</p> <hr/> <p>\$3,818,768 17 FTE</p> <p>*Provides safe, fun, and healthy aquatic & concession facilities with activities to enhance the quality of life for the community</p> | <p>Forestry</p> <hr/> <p>\$3,114,765 18 FTE</p> <p>*Creates a healthy, natural environment by maintaining the urban forest and planting new trees throughout the city</p> |
| <p>Golf</p> <hr/> <p>\$10,334,946 33 FTE</p> <p>*Provides a superior golf experience through a well-maintained and fiscally responsible golf enterprise</p> | <p>Open Space and Natural Resources</p> <hr/> <p>\$6,925,115 44 FTE</p> <p>*Creates a healthy environment by acquiring and managing open space properties, trails, reservoirs, and nature centers</p> | <p>Parks Operations & Management</p> <hr/> <p>\$15,162,198 83 FTE</p> <p>*Creates healthy environments and encourages active lifestyles by maintaining parks and facilities, and providing great customer service</p> |
| <p>Planning, Design and Construction</p> <hr/> <p>\$2,978,181 21 FTE</p> <p>*Creates healthy environments by managing the planning, design, and construction processes on park and open space properties</p> | <p>Recreation Centers & Fitness</p> <hr/> <p>\$5,950,892 35 FTE</p> <p>*Provides essential recreation, health and wellness programs, as well as facilities to promote active, healthy lifestyles</p> | <p>Recreation Division Management</p> <hr/> <p>\$1,465,587 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>Special Events and Marketing</p> <hr/> <p>\$1,625,191 9 FTE</p> <p>*Planning and production of citywide special events, marketing events, and programs which are essential to a strong & vibrant community</p> | <p>Special Programs</p> <hr/> <p>\$2,489,967 16 FTE</p> <p>*Essential programming for preschool, older adults, and persons with disabilities to maintain health and encourage social interaction</p> | <p>Sports Programs</p> <hr/> <p>\$2,125,512 10 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>Youth Development</p> <hr/> <p>\$1,726,917 7 FTE</p> <p>*Provides programming for youth to ensure a safe environment, promote active and healthy lifestyles, and encourage positive development</p> | | |

| DEPARTMENT SUMMARY | | | | | |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
| REGULAR - FTE | 305.00 | 309.00 | 305.00 | 305.00 | 303.00 |
| EXPENDITURES | \$46,856,117 | \$53,589,685 | \$57,160,347 | \$61,284,215 | \$59,683,903 |

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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 305.00 | 309.00 | 305.00 | 305.00 | 303.00 |
| Personal Services | 26,603,904 | 30,544,999 | 35,971,592 | 32,924,792 | 37,352,395 |
| Allocated Expenses | 0 | 0 | 0 | 53,000 | 0 |
| Supplies and Services | 9,406,820 | 11,000,598 | 9,498,040 | 16,577,885 | 11,225,049 |
| Utilities | 6,171,732 | 4,993,832 | 6,721,800 | 6,721,900 | 6,720,800 |
| Interfund Charges | 2,554,921 | 2,914,559 | 3,284,432 | 3,285,518 | 3,557,176 |
| Debt Related | 547,260 | 511,834 | 462,680 | 462,680 | 495,180 |
| Capital Related | 434,194 | 2,487,343 | 97,303 | 133,940 | 333,303 |
| Transfers Out | 1,137,286 | 1,136,520 | 1,124,500 | 1,124,500 | 0 |
| Expenditures Total | \$46,856,117 | \$53,589,685 | \$57,160,347 | \$61,284,215 | \$59,683,903 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The PROS 2024 projection is \$4.1 million (7.2 percent) higher than the 2024 Original Budget, with the Gifts and Grants Fund over by \$5.1 million, the Recreation Fund under by \$947,500, the General Fund under by \$429,700, the Golf Courses Fund over by \$240,700, and five other funds over by a combined \$209,400. The large projected variance in the Gifts and Grants Fund is due to a \$5.0 million grant from the U.S. Department of Agriculture (USDA) for tree planting. The projected over-expenditure in the Golf Courses Fund reflects higher-than-budgeted expenditures related to the purchase of merchandise for resale in pro shops at city golf courses. Projected spending in the General Fund and Recreation Fund reflects the challenging labor market and the difficulty PROS has experienced in filling and retaining various positions, including permanent staff, variable hour benefit eligible (VHBE) employees, and seasonal positions earlier in 2024. PROS anticipates submitting Spring 2025 Supplementals to address any overbudget situations.

2025 Department Budget Variance

The PROS 2025 budget is \$2.5 million (4.4 percent) higher than the 2024 Original Budget. This amount includes \$907,200 in base adjustments, including mandated costs, as well as \$1.6 million in budget adds associated with budget amendments. Base adjustments include: (1) \$1.2 million in compensation increases for both full-time, part-time, and seasonal staff; (2) a \$1.1 million decrease related to elimination of debt payments to the Aurora Capital Leasing Corporation (ACLC) from the Open Space Fund as the related loan for the Aurora Sports Park will be fully paid off in 2024; (3) \$376,400 for mandated and other cost increases; and (4) a net \$468,900 in increases related to various other base adjustments.

There are \$1.6 million in budget adds associated with four amendments to the PROS budget, including adds of \$971,000 in the Open Space Fund, \$365,000 in the Conservation Trust Fund, and \$293,600 in the Golf Fund. The amendments also include a reduction of \$358,700 in spending from the Recreation Fund. One amendment will add 4.0 FTE Park Ranger positions in the Open Space and Natural Resources (OSNR) program. Another amendment will add a 1.0 FTE Facilities Specialist that will be housed in Public Works but funded by Golf. Another amendment will add a 1.0 FTE Planning Supervisor in the Parks Development Fund. The final amendment will cut 8.0 FTE in the Recreation Fund and replace some of the cut positions with contract custodians. This amendment will also increase the use of private security at recreation centers and eliminate two

Parks, Recreation & Open Space

DEPARTMENT NARRATIVE

dormant programs. Under this last amendment, funding for 3.0 FTE Aquatics maintenance positions and pool chemicals will also move from the Recreation Fund to the Conservation Trust Fund.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|------------------|
| Prior Year One Times | 357,016 |
| Compensation Adjustments | 1,186,342 |
| Mandated Costs | 376,414 |
| Grant / Designated Revenue Adjustments | 17,801 |
| Other Adjustments | -1,030,400 |
| Total Base Adjustments | \$907,173 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|----------------|----------|----------------|
| | FTE | Budget | Revenue | Net |
| <u>Conservation Trust Fund / New Appropriation</u> | | | | |
| Recreation Fund Efficiency Adjustments | 3.00 | 365,023 | 0 | 365,023 |
| Programs affected: Aquatics, Sports Programs, Recreation Centers & Fitness Strategic Outcome: Economically Strong Duration: Ongoing Due to ongoing challenges in filling custodial positions, several roles have remained vacant for extended periods. This amendment will eliminate 7.0 FTE custodial positions and engage a private custodial contractor to manage cleaning services for the five recreation centers. Additionally, private security services will be utilized at the Southeast, Central, and Moorhead recreation centers as well as Del Mar pool. Dormant gymnastics and football programs will be eliminated. A vacant 1.0 FTE Recreation Coordinator position will also be eliminated. Management of the tennis programs and concession stands will be transitioned from city operations to professional services agreements. Funding of 3.0 FTE aquatics maintenance staff and pool chemicals will be shifted from the Recreation Fund to the Conservation Trust Fund. These adjustments will provide financial relief for the Recreation Fund and a better allocation of Recreation Fund resources. | | | | |
| New Appropriation Total | 3.00 | 365,023 | 0 | 365,023 |
| Conservation Trust Fund Total | 3.00 | 365,023 | 0 | 365,023 |
| <u>Golf Courses Fund / New Appropriation</u> | | | | |
| Add 1.0 FTE Facilities Specialist to Improve Maintenance at Golf Facilities | 1.00 | 293,645 | 0 | 293,645 |
| Program affected: Golf Strategic Outcome: Well-Managed Duration: Ongoing This 1.0 FTE Facilities Specialist will improve capacity for the Facilities team to address Golf Division issues with their aging facilities. This amendment will also provide \$180,000 to resell goods in pro shops at city golf courses. Golf policy changed in 2022 requiring all credits to be used by the end of the fiscal year increasing year end demand for merchandise. The increase in resale goods spending will be covered by an increase in revenue. | | | | |
| New Appropriation Total | 1.00 | 293,645 | 0 | 293,645 |
| Golf Courses Fund Total | 1.00 | 293,645 | 0 | 293,645 |

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|---------------|------------------|----------|------------------|
| | FTE | Budget | Revenue | Net |
| <u>Open Space Fund / New Appropriation</u> | | | | |
| Add 4.0 FTE Park Rangers, Private Security, and Mobile Cameras to Improve Park Security | 4.00 | 971,266 | 0 | 971,266 |
| Program affected: Open Space and Natural Resources Strategic Outcome: Safe Duration: \$346,300 Ongoing, \$625,000 One-time This amendment will add ongoing funding to add 4.0 FTE Park Rangers. One-time costs include two ranger vehicles for daytime patrols, two mobile camera trailers in parks, additional weekend security at Aurora Reservoir during peak weekend summer hours, and two overnight private security patrols in parks. | | | | |
| New Appropriation Total | 4.00 | 971,266 | 0 | 971,266 |
| Open Space Fund Total | 4.00 | 971,266 | 0 | 971,266 |
| <u>Parks Development Fund / New Appropriation</u> | | | | |
| Add 1.0 FTE Planning Supervisor and Contract Services for Development Review | 1.00 | 345,188 | 0 | 345,188 |
| Program affected: Planning, Design and Construction Strategic Outcome: Well-Managed Duration: Ongoing This amendment adds 1.0 FTE Planning Supervisor to support projects related to development review and allow increased focus on long-range projects. It will also add contract services to aid in master plans reviews and the design of parks renovations and new park development. | | | | |
| New Appropriation Total | 1.00 | 345,188 | 0 | 345,188 |
| Parks Development Fund Total | 1.00 | 345,188 | 0 | 345,188 |
| <u>Recreation Fund / New Appropriation</u> | | | | |
| Recreation Fund Efficiency Adjustments | -11.00 | -358,739 | 0 | -358,739 |
| Programs affected: Aquatics, Sports Programs, Recreation Centers & Fitness Strategic Outcome: Economically Strong Duration: Ongoing Due to ongoing challenges in filling custodial positions, several roles have remained vacant for extended periods. This amendment will eliminate 7.0 FTE custodial positions and engage a private custodial contractor to manage cleaning services for the five recreation centers. Additionally, private security services will be utilized at the Southeast, Central, and Moorhead recreation centers as well as Del Mar pool. Dormant gymnastics and football programs will be eliminated. A vacant 1.0 FTE Recreation Coordinator position will also be eliminated. Management of the tennis programs and concession stands will be transitioned from city operations to professional services agreements. Funding of 3.0 FTE aquatics maintenance staff and pool chemicals will be shifted from the Recreation Fund to the Conservation Trust Fund. These adjustments will provide financial relief for the Recreation Fund and a better allocation of Recreation Fund resources. | | | | |
| New Appropriation Total | -11.00 | -358,739 | 0 | -358,739 |
| Recreation Fund Total | -11.00 | -358,739 | 0 | -358,739 |
| Amendment Request Total All Funds | -2.00 | 1,616,383 | 0 | 1,616,383 |

Parks, Recreation & Open Space

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Conservation Trust Fund | 1,425,242 | 1,298,308 | 1,488,626 | 1,491,470 | 1,881,402 |
| Designated Revenues Fund | 1,304,510 | 1,095,321 | 1,462,996 | 1,491,348 | 1,460,263 |
| Development Review Fund | 125,953 | 66,668 | 0 | 0 | 0 |
| General Fund | 16,387,353 | 17,993,928 | 18,911,436 | 18,481,762 | 19,421,049 |
| Gifts & Grants Fund | 319,461 | 680,493 | 527,082 | 5,578,021 | 537,082 |
| Golf Courses Fund | 9,176,100 | 9,645,069 | 9,922,963 | 10,163,702 | 10,570,788 |
| Open Space Fund | 5,829,752 | 7,148,283 | 7,400,019 | 7,291,558 | 7,398,618 |
| Parks Development Fund | 0 | 3,344 | 290,442 | 577,060 | 598,248 |
| Recreation Fund | 12,287,746 | 15,658,271 | 17,156,783 | 16,209,294 | 17,816,453 |
| Expenditures Total | \$46,856,117 | \$53,589,685 | \$57,160,347 | \$61,284,215 | \$59,683,903 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------|---------------|---------------|---------------|-----------------|---------------|
| Conservation Trust Fund | 14.22 | 14.22 | 14.22 | 14.22 | 17.22 |
| Designated Revenues Fund | 12.96 | 11.00 | 11.00 | 11.00 | 11.00 |
| Development Review Fund | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| General Fund | 95.34 | 95.34 | 93.34 | 93.34 | 93.34 |
| Golf Courses Fund | 33.00 | 33.00 | 33.00 | 33.00 | 34.00 |
| Open Space Fund | 38.48 | 45.44 | 47.44 | 47.44 | 51.44 |
| Parks Development Fund | 0.00 | 1.00 | 2.00 | 2.00 | 3.00 |
| Recreation Fund | 110.00 | 108.00 | 104.00 | 104.00 | 93.00 |
| Staffing Total | 305.00 | 309.00 | 305.00 | 305.00 | 303.00 |

PROGRAM DETAIL

Administration

Administration includes the Business Services Division and the department director. This function offers department leadership, finance, budget, payroll, hiring, and administrative support to all PROS divisions. In 2025, there is a net loss of 1.0 FTE as a result of strategic resources deployment efforts by PROS through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 1,381,506 | 1,434,257 | 1,781,686 | 1,741,898 | 1,769,868 |
| Gifts & Grants Fund | 17,477 | 14,392 | 48,000 | 38,000 | 48,000 |
| Open Space Fund | 106,160 | 114,928 | 139,697 | 139,697 | 147,996 |
| Expenditures Total | \$1,505,143 | \$1,563,577 | \$1,969,383 | \$1,919,595 | \$1,965,864 |

Parks, Recreation & Open Space

PROGRAM DETAIL

Administration

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 578,051 | 578,599 | 775,375 | 710,928 | 712,756 |
| Supplies and Services | 147,344 | 134,374 | 159,411 | 173,632 | 160,411 |
| Interfund Charges | 779,748 | 849,942 | 1,034,597 | 1,035,035 | 1,092,697 |
| Capital Related | 0 | 662 | 0 | 0 | 0 |
| Expenditures Total | \$1,505,143 | \$1,563,577 | \$1,969,383 | \$1,919,595 | \$1,965,864 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 |
| Staffing Total | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of department service level standards met | 82% | 88% | 90% | 88% | 90% |
| Respond to 100% of Council requests regarding routine maintenance issues within the established deadline | 100% | 100% | 100% | 100% | 100% |

Aquatics

Aquatics provides a safe, healthy aquatics environment for residents of all ages and strives to improve their quality of life through family exercise, formal swimming instruction, and teams. The indoor and outdoor aquatic facilities located throughout our community provide safe, fun, and healthy activities for Aurora's youth and adults.

Aquatics has been hampered by the inability to attract lifeguards, which reduces the hours the facilities can be open. In 2025, there is a reduction of 1.0 FTE in this program as a result of the Recreation Fund Efficiency Adjustments amendment.

Due to key vacancies in the Aquatics Program as well as several pool closures, insufficient survey data was collected to provide meaningful reporting of Aquatics Program performance in 2024

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Conservation Trust Fund | 0 | 0 | 0 | 0 | 365,023 |
| Gifts & Grants Fund | 12,500 | 3,871 | 0 | 0 | 0 |
| Recreation Fund | 2,871,686 | 3,962,168 | 3,434,251 | 3,706,266 | 3,453,745 |
| Expenditures Total | \$2,884,186 | \$3,966,039 | \$3,434,251 | \$3,706,266 | \$3,818,768 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 2,320,066 | 3,189,313 | 2,756,994 | 3,090,589 | 3,147,708 |
| Supplies and Services | 289,670 | 503,486 | 374,570 | 312,990 | 374,082 |
| Utilities | 262,021 | 262,113 | 283,400 | 283,400 | 283,400 |
| Interfund Charges | 12,429 | 11,127 | 19,287 | 19,287 | 13,578 |
| Expenditures Total | \$2,884,186 | \$3,966,039 | \$3,434,251 | \$3,706,266 | \$3,818,768 |

Parks, Recreation & Open Space

PROGRAM DETAIL

Aquatics

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Conservation Trust Fund | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 |
| Recreation Fund | 21.00 | 20.00 | 18.00 | 18.00 | 14.00 |
| Staffing Total | 21.00 | 20.00 | 18.00 | 18.00 | 17.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 80% of customers will rate the cleanliness of a facility as either "excellent" or "good" | 90% | 83% | 80% | N/A | 80% |
| 80% of customers will rate their overall program/class experience as either "excellent" or "good" | 87% | 76% | 80% | N/A | 80% |

Forestry

The Forestry Program helps create a healthy, natural environment for the Aurora community by maintaining and planting trees throughout the city. These trees are planted on city streets, rights of way, public building grounds, and on parks and open space properties. Trees provide many benefits to the community, like clean air; shade for homes, which reduces utility bills; and increased property values.

Because the Forestry Program has recently started to undertake more dead tree removal projects (which are generally more time intensive and expensive projects), the program has undertaken less proactive projects and is servicing less trees overall. As a result, starting in 2025, the associated performance goal was reduced from servicing 542 trees per month to 450 trees per month.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 982,445 | 1,079,785 | 1,379,817 | 1,362,335 | 1,460,263 |
| General Fund | 1,395,657 | 1,511,946 | 1,648,850 | 1,418,720 | 1,654,502 |
| Gifts & Grants Fund | 0 | 0 | 0 | 5,000,000 | 0 |
| Expenditures Total | \$2,378,102 | \$2,591,731 | \$3,028,667 | \$7,781,055 | \$3,114,765 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,410,902 | 1,558,921 | 1,819,161 | 1,536,362 | 1,872,089 |
| Supplies and Services | 815,100 | 718,724 | 947,322 | 5,982,509 | 950,922 |
| Utilities | 1,679 | 2,111 | 3,200 | 3,200 | 3,200 |
| Interfund Charges | 150,421 | 221,763 | 258,984 | 258,984 | 288,554 |
| Capital Related | 0 | 90,212 | 0 | 0 | 0 |
| Expenditures Total | \$2,378,102 | \$2,591,731 | \$3,028,667 | \$7,781,055 | \$3,114,765 |
| <u>STAFFING SUMMARY</u> | | | | | |
| 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 |
| Staffing Total | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |

Parks, Recreation & Open Space

PROGRAM DETAIL

Forestry

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of forestry inspections to be completed within 10 business days | 75% | 85% | 90% | 91% | 90% |
| Resolve all identified high priority tree issues at the site within 10 business days of inspection | 100% | 100% | 100% | 100% | 100% |
| Service 450 trees per month (5,400 trees per year) | 425 | 333 | 542 | 370 | 450 |

Golf

The Golf Program operates as an enterprise to enhance the quality of life for Aurora's residents, provide a wholesome leisure activity, promote a positive image, and facilitate economic development - all essential elements to a thriving community. In 2025, there is an increase of 1.0 FTE to add a position to manage maintenance projects on city golf courses and improve the overall quality of golf facilities.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Golf Courses Fund | 9,019,215 | 9,494,054 | 9,691,844 | 9,932,596 | 10,334,946 |
| Expenditures Total | \$9,019,215 | \$9,494,054 | \$9,691,844 | \$9,932,596 | \$10,334,946 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 4,901,565 | 5,150,103 | 5,584,011 | 5,433,763 | 5,931,777 |
| Supplies and Services | 2,253,849 | 2,301,162 | 1,986,781 | 2,359,181 | 2,216,181 |
| Utilities | 1,137,335 | 936,676 | 1,231,900 | 1,231,900 | 1,231,900 |
| Interfund Charges | 257,002 | 289,303 | 329,169 | 329,169 | 362,605 |
| Debt Related | 445,022 | 461,975 | 462,680 | 462,680 | 495,180 |
| Capital Related | 24,442 | 354,835 | 97,303 | 115,903 | 97,303 |
| Expenditures Total | \$9,019,215 | \$9,494,054 | \$9,691,844 | \$9,932,596 | \$10,334,946 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Golf Courses Fund | 32.00 | 32.00 | 32.00 | 32.00 | 33.00 |
| Staffing Total | 32.00 | 32.00 | 32.00 | 32.00 | 33.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Year-end net income is greater than the 3 year average | Yes | Yes | Yes | Yes | Yes |

Parks, Recreation & Open Space

PROGRAM DETAIL

Open Space and Natural Resources

The Open Space and Natural Resources (OSNR) program creates a healthy environment for the Aurora community by programming, managing, patrolling, and enhancing open space and natural resources, including reservoirs and trail corridors. Offering outdoor recreational opportunities at these sites encourages an active lifestyle essential to a healthy Aurora. OSNR also provides educational opportunities which help get kids outdoors via the Morrison Nature Center at Star K Ranch, the Senac Creek Nature Center at Aurora Reservoir, and the Plains Conservation Center. In 2025, there is an increase of 4.0 FTE to add additional Park Rangers for increased patrols at city parks.

Performance related to year-end revenue is projected to miss the goal in 2024. This reflects that Aurora Reservoir operated on reduced hours and capacity this year during the high revenue months of June and July to address bad behavior which was occurring in the evenings and was negatively impacting the experience of patrons.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Conservation Trust Fund | 641,881 | 601,011 | 681,727 | 693,747 | 692,834 |
| General Fund | 1,728,393 | 2,279,971 | 1,896,308 | 1,786,595 | 1,979,558 |
| Gifts & Grants Fund | 113,167 | 163,975 | 110,000 | 139,730 | 120,000 |
| Open Space Fund | 1,959,158 | 2,814,111 | 3,059,609 | 2,936,218 | 4,107,777 |
| Recreation Fund | 2,655 | 223 | 24,066 | 5,000 | 24,946 |
| Expenditures Total | \$4,445,254 | \$5,859,291 | \$5,771,710 | \$5,561,290 | \$6,925,115 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 3,064,631 | 3,753,596 | 4,331,549 | 4,026,483 | 4,772,705 |
| Supplies and Services | 925,520 | 1,197,206 | 1,090,089 | 1,184,757 | 1,499,989 |
| Utilities | 96,455 | 92,725 | 105,000 | 105,100 | 105,000 |
| Interfund Charges | 211,015 | 258,667 | 245,072 | 244,950 | 311,421 |
| Capital Related | 147,633 | 557,097 | 0 | 0 | 236,000 |
| Expenditures Total | \$4,445,254 | \$5,859,291 | \$5,771,710 | \$5,561,290 | \$6,925,115 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| Conservation Trust Fund | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 |
| General Fund | 8.32 | 8.32 | 9.32 | 9.32 | 9.32 |
| Open Space Fund | 18.18 | 23.18 | 24.18 | 24.18 | 28.18 |
| Staffing Total | 33.00 | 38.00 | 40.00 | 40.00 | 44.00 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| PERFORMANCE MEASURE SUMMARY | | | | | |
| 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 | 98% | 100% | 100% | 91% | 100% |
| Year-end revenue is greater than the 3-year average | Yes | Yes | Yes | No | Yes |

Parks, Recreation & Open Space

PROGRAM DETAIL

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 2025, Parks O&M will no longer maintain the Dove Valley Regional Park for Arapahoe County.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Conservation Trust Fund | 623,196 | 524,455 | 624,271 | 634,348 | 632,852 |
| Designated Revenues Fund | 322,065 | 15,536 | 83,179 | 39,013 | 0 |
| General Fund | 11,168,565 | 12,088,756 | 12,602,266 | 12,674,607 | 12,924,235 |
| Open Space Fund | 1,361,532 | 1,660,880 | 1,553,464 | 1,557,747 | 1,605,111 |
| Expenditures Total | \$13,475,358 | \$14,289,627 | \$14,863,180 | \$14,905,715 | \$15,162,198 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 5,656,950 | 5,997,664 | 7,641,388 | 6,937,628 | 7,955,115 |
| Supplies and Services | 2,994,743 | 3,466,427 | 2,139,324 | 2,867,327 | 2,125,685 |
| Utilities | 3,736,835 | 2,609,311 | 4,042,700 | 4,042,700 | 4,041,700 |
| Interfund Charges | 826,591 | 929,917 | 1,039,768 | 1,040,023 | 1,039,698 |
| Capital Related | 260,239 | 1,286,308 | 0 | 18,037 | 0 |
| Expenditures Total | \$13,475,358 | \$14,289,627 | \$14,863,180 | \$14,905,715 | \$15,162,198 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Conservation Trust Fund | 6.58 | 6.58 | 6.58 | 6.58 | 6.58 |
| Designated Revenues Fund | 1.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund | 68.89 | 68.89 | 64.89 | 64.89 | 64.89 |
| Open Space Fund | 8.57 | 10.53 | 11.53 | 11.53 | 11.53 |
| Staffing Total | 86.00 | 86.00 | 83.00 | 83.00 | 83.00 |

Parks, Recreation & Open Space

PROGRAM DETAIL

Planning, Design and Construction

The Planning, Design and Construction Program oversees the plans, designs, and construction of healthy outdoor environments for Aurora. All new construction and renovations to parks, trails, and open space areas are managed by this diverse workgroup. These dynamic spaces allow Aurora residents to maintain active, healthy lifestyles, and provide city residents with a higher quality of life. In 2025, there is an increase of a 1.0 FTE Planning Supervisor as well as a reclass of a 1.0 FTE vacant administrative position through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Conservation Trust Fund | 160,165 | 172,842 | 182,628 | 163,375 | 190,693 |
| Development Review Fund | 125,953 | 66,668 | 0 | 0 | 0 |
| General Fund | 317,115 | 344,600 | 533,984 | 453,066 | 651,506 |
| Gifts & Grants Fund | 4,485 | 0 | 0 | 0 | 0 |
| Open Space Fund | 1,279,369 | 1,435,596 | 1,522,749 | 1,533,396 | 1,537,734 |
| Parks Development Fund | 0 | 3,344 | 290,442 | 577,060 | 598,248 |
| Expenditures Total | \$1,887,087 | \$2,023,050 | \$2,529,803 | \$2,726,897 | \$2,978,181 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,809,938 | 1,969,588 | 2,418,562 | 2,207,812 | 2,667,571 |
| Allocated Expenses | 0 | 0 | 0 | 53,000 | 0 |
| Supplies and Services | 54,262 | 29,928 | 81,337 | 435,666 | 277,079 |
| Interfund Charges | 21,007 | 23,010 | 29,904 | 30,419 | 33,531 |
| Capital Related | 1,880 | 524 | 0 | 0 | 0 |
| Expenditures Total | \$1,887,087 | \$2,023,050 | \$2,529,803 | \$2,726,897 | \$2,978,181 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Conservation Trust Fund | 1.14 | 1.14 | 1.14 | 1.14 | 1.14 |
| Development Review Fund | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| General Fund | 3.13 | 3.13 | 4.13 | 5.13 | 5.13 |
| Open Space Fund | 11.73 | 11.73 | 11.73 | 11.73 | 11.73 |
| Parks Development Fund | 0.00 | 1.00 | 2.00 | 2.00 | 3.00 |
| Staffing Total | 17.00 | 18.00 | 19.00 | 20.00 | 21.00 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 100% of capital grant policies and procedures are on track based on established due dates | 100% | 100% | 100% | 100% | 100% |
| 90% of capital project schedules are on track based on predetermined timelines | 93% | 92% | 90% | 94% | 90% |
| 90% of GIS and development review work orders are complete by the established due date | 78% | 90% | 90% | 98% | 90% |

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Centers & Fitness

The Recreation Centers and Fitness Program provides recreational health and wellness services to promote healthy, active lifestyles. This program also manages the larger recreation centers: Beck, Moorhead, Southeast and Central. The engaging programs offered at these centers include cooking, dog obedience training, fitness, aerobics, and yoga. In 2025, there is a reduction of 6.0 FTE in this program as a result of the Recreation Fund Efficiency Adjustments amendment. In addition, there is a net loss of an additional 1.0 FTE in 2025 as a result of strategic resources deployment efforts by PROS through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Gifts & Grants Fund | 0 | 13,333 | 0 | 0 | 0 |
| Recreation Fund | 3,178,099 | 4,563,433 | 5,357,098 | 5,088,062 | 5,950,892 |
| Expenditures Total | \$3,178,099 | \$4,576,766 | \$5,357,098 | \$5,088,062 | \$5,950,892 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 2,113,942 | 2,846,362 | 4,201,563 | 3,451,246 | 3,897,852 |
| Supplies and Services | 398,161 | 798,611 | 412,108 | 893,389 | 1,294,908 |
| Utilities | 588,415 | 733,359 | 675,700 | 675,700 | 675,700 |
| Interfund Charges | 63,828 | 67,729 | 67,727 | 67,727 | 82,432 |
| Capital Related | 0 | 116,953 | 0 | 0 | 0 |
| Transfers Out | 13,753 | 13,752 | 0 | 0 | 0 |
| Expenditures Total | \$3,178,099 | \$4,576,766 | \$5,357,098 | \$5,088,062 | \$5,950,892 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Recreation Fund | 34.00 | 39.00 | 42.00 | 40.00 | 35.00 |
| Staffing Total | 34.00 | 39.00 | 42.00 | 40.00 | 35.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 80% of customers will rate the cleanliness of a facility as either "excellent" or "good" | 90% | 91% | 80% | 95% | 80% |
| 80% of customers will rate their overall program/class experience as either "excellent" or "good" | 87% | 92% | 80% | 92% | 80% |

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Division Management

Recreation Division Management oversees efficient and effective planning and management of the Recreation Division operations, which provides the Aurora community with essential programs to promote safe, active, and healthy lifestyles for all ages. A wide range of quality classes and positive activities are offered to residents through the division with extensive community engagement and assessment.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Gifts & Grants Fund | 0 | 0 | 5,000 | 5,000 | 5,000 |
| Recreation Fund | 1,070,962 | 1,251,079 | 1,296,279 | 1,170,622 | 1,460,587 |
| Expenditures Total | \$1,070,962 | \$1,251,079 | \$1,301,279 | \$1,175,622 | \$1,465,587 |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 519,041 | 614,383 | 667,355 | 613,905 | 711,990 |
| Supplies and Services | 341,552 | 408,951 | 406,179 | 333,972 | 460,323 |
| Interfund Charges | 210,369 | 227,745 | 227,745 | 227,745 | 293,274 |
| Expenditures Total | \$1,070,962 | \$1,251,079 | \$1,301,279 | \$1,175,622 | \$1,465,587 |

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Recreation Fund | 8.00 | 7.00 | 6.00 | 6.00 | 6.00 |
| Staffing Total | 8.00 | 7.00 | 6.00 | 6.00 | 6.00 |

| | | | | | |
|--|----|-----|-----|-----|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Year-end revenue is greater than the 3 year adjusted average | No | Yes | Yes | Yes | Yes |

Special Events and Marketing

Special Events and Marketing connects with both residents and visitors by creating dynamic special events and innovative marketing techniques to cultivate a positive image of Aurora. Due to actual and projected over-performance against the two goals related to Facebook reach, the target performance for these goals was raised for 2025.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 396,117 | 334,398 | 448,342 | 406,876 | 441,380 |
| Gifts & Grants Fund | 15,666 | 13,296 | 0 | 525 | 0 |
| Golf Courses Fund | 156,885 | 151,015 | 231,119 | 231,106 | 235,842 |
| Recreation Fund | 533,875 | 533,008 | 940,067 | 901,891 | 947,969 |
| Expenditures Total | \$1,102,543 | \$1,031,717 | \$1,619,528 | \$1,540,398 | \$1,625,191 |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 812,869 | 780,755 | 980,633 | 892,542 | 987,391 |
| Supplies and Services | 284,078 | 245,909 | 631,210 | 640,171 | 633,010 |
| Utilities | 135 | 149 | 300 | 300 | 300 |
| Interfund Charges | 5,461 | 4,904 | 7,385 | 7,385 | 4,490 |
| Expenditures Total | \$1,102,543 | \$1,031,717 | \$1,619,528 | \$1,540,398 | \$1,625,191 |

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Events and Marketing

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| General Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Golf Courses Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Fund | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Staffing Total | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |

| PERFORMANCE MEASURE SUMMARY | | | | | |
|---|-------|-------|-------|-------|------|
| 90% of event attendees of signature events will rate their overall experience as either "excellent" or "good" | 97% | 99% | 90% | 96% | 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 | 42% | 60% | 35% | 80% | 35% |
| Achieve a 35% "open rate" for PROS news monthly e-newsletter | 48% | 50% | 35% | 51% | 35% |
| Achieve a monthly average organic reach of 2,000 on PROS Facebook page | 2,000 | 2,087 | 1,500 | 2,326 | 2000 |
| Achieve a monthly average organic reach of 500 on Golf Facebook page | 532 | 540 | 450 | 586 | 500 |

Special Programs

Special Programs provide programs ranging from preschool to adults age 50 and over, including young adults and children with disabilities, and promote active and healthy lifestyles along with enrichment programs for older adults. These programs are essential for developing a sense of community.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Gifts & Grants Fund | 101,055 | 323,353 | 0 | 0 | 0 |
| Recreation Fund | 2,085,230 | 2,330,849 | 2,436,652 | 2,160,889 | 2,489,967 |
| Expenditures Total | \$2,186,285 | \$2,654,202 | \$2,436,652 | \$2,160,889 | \$2,489,967 |

| EXPENDITURE SUMMARY BY TYPE | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personal Services | 1,840,989 | 2,055,179 | 2,170,625 | 1,887,905 | 2,211,547 |
| Supplies and Services | 267,247 | 457,101 | 176,108 | 183,065 | 179,508 |
| Utilities | 61,658 | 72,242 | 67,500 | 67,500 | 67,500 |
| Interfund Charges | 16,391 | 27,816 | 22,419 | 22,419 | 31,412 |
| Capital Related | 0 | 41,864 | 0 | 0 | 0 |
| Expenditures Total | \$2,186,285 | \$2,654,202 | \$2,436,652 | \$2,160,889 | \$2,489,967 |

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Programs

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| Recreation Fund | 21.00 | 18.00 | 16.00 | 17.00 | 16.00 |
| Staffing Total | 21.00 | 18.00 | 16.00 | 17.00 | 16.00 |
| PERFORMANCE MEASURE SUMMARY | | | | | |
| 80% of customers will rate the cleanliness of a facility as either "excellent" or "good" | 90% | 80% | 80% | 93% | 80% |
| 80% of customers will rate their overall program/class experience as either "excellent" or "good" | 87% | 80% | 80% | 93% | 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. In 2025, there is a net increase of 1.0 FTE as a result of strategic resources deployment efforts by PROS through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Recreation Fund | 1,565,285 | 1,832,894 | 2,088,850 | 1,886,726 | 2,125,512 |
| Expenditures Total | \$1,565,285 | \$1,832,894 | \$2,088,850 | \$1,886,726 | \$2,125,512 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 870,760 | 1,176,846 | 1,325,332 | 1,152,507 | 1,404,675 |
| Supplies and Services | 340,895 | 355,096 | 489,687 | 460,388 | 447,237 |
| Utilities | 250,752 | 250,410 | 272,700 | 272,700 | 272,700 |
| Interfund Charges | 640 | 683 | 1,131 | 1,131 | 900 |
| Debt Related | 102,238 | 49,859 | 0 | 0 | 0 |
| Expenditures Total | \$1,565,285 | \$1,832,894 | \$2,088,850 | \$1,886,726 | \$2,125,512 |
| STAFFING SUMMARY | | | | | |
| Recreation Fund | 10.00 | 10.00 | 9.00 | 10.00 | 10.00 |
| Staffing Total | 10.00 | 10.00 | 9.00 | 10.00 | 10.00 |
| PERFORMANCE MEASURE SUMMARY | | | | | |
| 80% of customers will rate the cleanliness of a facility as either "excellent" or "good" | 90% | 80% | 80% | 90% | 80% |
| 80% of customers will rate their overall program/class experience as either "excellent" or "good" | 87% | 80% | 80% | 91% | 80% |

Parks, Recreation & Open Space

PROGRAM DETAIL

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. The final debt payment on the Aurora Sports Park will happen in 2024.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Open Space Fund | 1,123,533 | 1,122,768 | 1,124,500 | 1,124,500 | 0 |
| Expenditures Total | \$1,123,533 | \$1,122,768 | \$1,124,500 | \$1,124,500 | \$0 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Transfers Out | 1,123,533 | 1,122,768 | 1,124,500 | 1,124,500 | 0 |
| Expenditures Total | \$1,123,533 | \$1,122,768 | \$1,124,500 | \$1,124,500 | \$0 |

Youth Development

The Youth Development Program provides school-age children with the intellectual, social, emotional, and physical skills necessary for an active, healthy lifestyle, and successful development. This program also manages smaller recreation centers such as Meadowood and Expo, where youth activities are the primary focus. The facilities, located throughout the community, operated by and through this program, are essential in providing a safe environment for youth in the Aurora community. In 2025, there is a reduction of 1.0 FTE in this program as a result of the Recreation Fund Efficiency Adjustments amendment. Due to key vacancies, there was not sufficient survey data collected to provide meaningful reporting of Youth Development performance in 2024.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Designated Revenues Fund | 0 | 0 | 0 | 90,000 | 0 |
| Gifts & Grants Fund | 51,596 | 148,273 | 364,082 | 394,766 | 364,082 |
| Recreation Fund | 979,954 | 1,184,617 | 1,579,520 | 1,289,838 | 1,362,835 |
| Expenditures Total | \$1,031,550 | \$1,332,890 | \$1,943,602 | \$1,774,604 | \$1,726,917 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 704,200 | 873,690 | 1,299,044 | 983,122 | 1,079,219 |
| Supplies and Services | 290,884 | 383,623 | 603,914 | 750,838 | 605,714 |
| Utilities | 36,447 | 34,736 | 39,400 | 39,400 | 39,400 |
| Interfund Charges | 19 | 1,953 | 1,244 | 1,244 | 2,584 |
| Capital Related | 0 | 38,888 | 0 | 0 | 0 |
| Expenditures Total | \$1,031,550 | \$1,332,890 | \$1,943,602 | \$1,774,604 | \$1,726,917 |
| STAFFING SUMMARY | | | | | |
| Recreation Fund | 11.00 | 9.00 | 8.00 | 8.00 | 7.00 |
| Staffing Total | 11.00 | 9.00 | 8.00 | 8.00 | 7.00 |

Parks, Recreation & Open Space

PROGRAM DETAIL

Youth Development

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 80% of customers will rate the cleanliness of a facility as either "excellent" or "good" | 90% | 94% | 80% | N/A | 80% |
| 80% of customers will rate their overall program/class experience as either "excellent" or "good" | 87% | 92% | 80% | N/A | 80% |

Planning and Business Development

PROGRAM SUMMARY

| | | |
|--|---|--|
| <p>Administration</p> <hr/> <p>\$481,550 3 FTE</p> <p>*Department administration and special projects</p> | <p>Aurora Urban Renewal</p> <hr/> <p>\$700 3.5 FTE</p> <p>*Promote and manage 21 urban renewal project areas</p> | <p>Business Services</p> <hr/> <p>\$896,347 7 FTE</p> <p>*Assist Aurora businesses and coordinate business programs *Business Advisory Board *Small Business Dev. Center</p> |
| <p>Development Services</p> <hr/> <p>\$1,660,243 5.5 FTE</p> <p>*Economic development incentives *Contracts with AEDC and ACED *Retail analysis and assistance</p> | <p>Energy & Environment</p> <hr/> <p>\$484,265 3 FTE</p> <p>*Conduct plan review and ongoing monitoring of the oil and gas facilities within the city</p> | <p>Multimodal Transportation Team</p> <hr/> <p>\$665,211 4 FTE</p> <p>*Transportation planning *Liaison with regional transportation partners and RTD *Bike/Pedestrian Program</p> |
| <p>Planning</p> <hr/> <p>\$4,180,739 30 FTE</p> <p>*Customer service/data services *Amend and update zoning code *Process land use applications *Update Comprehensive Plan</p> | | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|-------------|-------------|---------------|-----------------|--------------|
| REGULAR - FTE | 49.00 | 55.00 | 55.00 | 55.00 | 56.00 |
| EXPENDITURES | \$6,153,875 | \$7,405,197 | \$8,012,186 | \$7,837,715 | \$8,369,055 |

Planning and Business Development

DESCRIPTION

The Planning and Business Development Department provides economic development; long range planning; transportation, environmental, and development review; and permitting services for the city. The department is organized in four divisions: 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 | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Regular - FTE | 49.00 | 55.00 | 55.00 | 55.00 | 56.00 |
| Personal Services | 5,065,440 | 6,224,332 | 7,084,732 | 6,973,588 | 7,438,772 |
| Allocated Expenses | -500,784 | -571,752 | -612,220 | -612,220 | -635,403 |
| Supplies and Services | 1,266,633 | 1,366,612 | 1,341,062 | 1,137,293 | 1,357,362 |
| Utilities | 24,669 | 24,108 | 32,600 | 23,465 | 32,600 |
| Interfund Charges | 123,917 | 137,157 | 166,012 | 165,589 | 175,724 |
| Capital Related | 0 | 74,740 | 0 | 0 | 0 |
| Transfers Out | 174,000 | 150,000 | 0 | 150,000 | 0 |
| Expenditures Total | \$6,153,875 | \$7,405,197 | \$8,012,186 | \$7,837,715 | \$8,369,055 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Planning and Business Development Department resides in multiple funds, including the General Fund, Development Review Fund, and the Gifts and Grants Fund. Across all funds, the department 2024 projection is less than the 2024 Original Budget by \$174,500 (2.2 percent). Budget transfers in 2024 to reduce funding because of vacancy savings and increase funding for training net out to a total appropriation decrease of \$7,500. This adjusts the variance across all funds to \$166,900 (2.1 percent).

Adjusting for transfers, Planning and Business Development is projected to be under budget in the General Fund by \$42,700 (1.0 percent). This is primarily due to additional vacancy savings. The Development Review Fund is projected to be \$68,900 (2.1 percent) less than the 2024 Original Budget. This is primarily due to additional vacancy savings. The Gifts and Grants Fund was not affected by any budget transfers and is projected to be \$50,300 (12.3 percent) less than the 2024 Original Budget. This is primarily due to two closed grants with remaining appropriation.

2025 Department Budget Variance

Planning and Business Development 2025 budget is \$356,900 (4.5 percent) greater than the 2024 Original Budget. Base adjustments account for most of the variance. A breakout can be found in the following Base Adjustments section that shows compensation and mandated cost adjustments that increase the budget by \$231,400. This increase is offset by other adjustments that decrease the budget by \$8,900. The compensation increase is driven by citywide assumptions for pay and benefit increases in 2025. The mandated cost adjustments include increases for interfund charges related to fleet and risk, as well as for a decrease in utility charges. Other adjustments are comprised of training funding, offset by expenses being allocated to the Aurora Urban Renewal Authority related to staff support.

There is an amendment to add 1.0 FTE Senior Planner and \$134,300 of funding to the Development Review Fund. More

Planning and Business Development

DEPARTMENT NARRATIVE

information on this amendment can be found in the Budget Amendment Requests section.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|------------------|
| Compensation Adjustments | 221,707 |
| Mandated Costs | 9,712 |
| Other Adjustments | -8,883 |
| Total Base Adjustments | \$222,536 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|----------------|----------|----------------|
| | FTE | Budget | Revenue | Net |
| <u>Development Review Fund / New Appropriation</u> | | | | |
| Add 9.0 FTE to Development Review Fund Across Three Departments | 1.00 | 134,333 | 0 | 134,333 |
| Program affected: Various in Development Services, Public Works, and Planning and Business Development Strategic Outcome: Well-Managed Duration: Various across noted departments This amendment adds staffing in the Development Review Fund across three departments. The request for additional staff is due to increased workload related to development review activity. Ongoing management of the development review processes, policies, and procedures by staff has identified the positions as critical to improve consistency, quality, timeliness, and predictability for all phases of development within the city. Development Services will add 3.0 FTE Plan Reviewers, 1.0 FTE Building Inspector, 1.0 FTE GIS Engineer Tech, 1.0 FTE Traffic Engineer, and 1.0 FTE Business Analyst. Public Works will add 1.0 FTE Transportation and Mobility Project Manager. Planning and Business Development will add 1.0 FTE Senior Planner. | | | | |
| New Appropriation Total | 1.00 | 134,333 | 0 | 134,333 |
| Development Review Fund Total | 1.00 | 134,333 | 0 | 134,333 |
| Amendment Request Total All Funds | 1.00 | 134,333 | 0 | 134,333 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Development Review Fund | 2,404,434 | 3,072,444 | 3,231,016 | 3,162,091 | 3,425,802 |
| General Fund | 3,107,653 | 3,799,685 | 4,371,554 | 4,316,279 | 4,518,263 |
| Gifts & Grants Fund | 641,788 | 533,068 | 409,616 | 359,345 | 424,990 |
| Expenditures Total | \$6,153,875 | \$7,405,197 | \$8,012,186 | \$7,837,715 | \$8,369,055 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------|--------------|--------------|---------------|-----------------|--------------|
| Development Review Fund | 23.00 | 25.00 | 24.00 | 24.00 | 25.00 |
| General Fund | 24.00 | 28.00 | 29.00 | 29.00 | 29.00 |
| Gifts & Grants Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 49.00 | 55.00 | 55.00 | 55.00 | 56.00 |

Planning and Business Development

PROGRAM DETAIL

Administration

This function is responsible for oversight of the department's work program, and for developing and maintaining a quality-driven organization through improved customer service, departmental administration, and city-planning policies. The function consists of the Planning and Business Development Director, the Management Assistant, and the Budget Coordinator. Most staff time is spent overseeing special projects and supervising department issues.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|------------------|------------------|------------------|--------------------|------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 366,095 | 429,831 | 456,952 | 457,829 | 481,550 |
| Expenditures Total | \$366,095 | \$429,831 | \$456,952 | \$457,829 | \$481,550 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 338,029 | 396,962 | 418,124 | 421,076 | 436,941 |
| Supplies and Services | 9,264 | 12,357 | 13,895 | 11,820 | 18,195 |
| Interfund Charges | 18,802 | 20,512 | 24,933 | 24,933 | 26,414 |
| Expenditures Total | \$366,095 | \$429,831 | \$456,952 | \$457,829 | \$481,550 |
| STAFFING SUMMARY | | | | | |
| General Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|----------------|-----------------|------------------|--------------------|-----------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 9,493 | 14,039 | 0 | -7,660 | 700 |
| Expenditures Total | \$9,493 | \$14,039 | \$0 | (\$7,660) | \$700 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 510,277 | 538,139 | 564,567 | 556,907 | 580,855 |
| Allocated Expenses | -500,784 | -524,100 | -564,567 | -564,567 | -580,855 |
| Supplies and Services | 0 | 0 | 0 | 0 | 700 |
| Expenditures Total | \$9,493 | \$14,039 | \$0 | (\$7,660) | \$700 |
| STAFFING SUMMARY | | | | | |
| General Fund | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| Staffing Total | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |

Planning and Business Development

PROGRAM DETAIL

Aurora Urban Renewal

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 98% of all disbursements and district questions resolved within agreed upon time frame | 100% | 100% | 98% | 98% | 98% |

Business Services

This program provides one-on-one business advising, low-cost training, technical assistance, and access to financial assistance and programs provided by banks and other agencies. Business Services develop programs and targeted seminars for local partners and other audiences with an emphasis in urban renewal and targeted development areas. They serve as a liaison for business input and recognition through the Business Advisory Board. Additionally, they provide support for culturally, ethnically and/or racially diverse entrepreneurs through bilingual counseling and seminars, international and cultural programming, and other business assistance. Aurora is the official host of the Aurora-South Metro Small Business Development Center, serving Aurora and the southern suburbs.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 358,802 | 360,222 | 474,255 | 439,189 | 471,357 |
| Gifts & Grants Fund | 641,788 | 533,068 | 409,616 | 359,345 | 424,990 |
| Expenditures Total | \$1,000,590 | \$893,290 | \$883,871 | \$798,534 | \$896,347 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 598,051 | 691,674 | 830,464 | 815,227 | 848,835 |
| Allocated Expenses | 0 | -47,652 | -47,653 | -47,653 | -54,548 |
| Supplies and Services | 402,539 | 249,268 | 101,060 | 30,960 | 102,060 |
| Expenditures Total | \$1,000,590 | \$893,290 | \$883,871 | \$798,534 | \$896,347 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Gifts & Grants Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Staffing Total | 5.00 | 7.00 | 7.00 | 7.00 | 7.00 |

| | | | | | |
|---|-----|-----|-----|-----|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 95% of clients satisfied | 95% | 96% | 95% | 95% | 95% |

Planning and Business Development

PROGRAM DETAIL

Development Services

Resources in this program provide incentives and programs to support economic development and primary job creation, including participating in and facilitating 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,351,267 | 1,494,605 | 1,619,152 | 1,649,121 | 1,660,243 |
| Expenditures Total | \$1,351,267 | \$1,494,605 | \$1,619,152 | \$1,649,121 | \$1,660,243 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 421,857 | 577,149 | 628,286 | 691,108 | 668,277 |
| Supplies and Services | 730,741 | 743,348 | 958,266 | 784,548 | 959,366 |
| Utilities | 24,669 | 24,108 | 32,600 | 23,465 | 32,600 |
| Transfers Out | 174,000 | 150,000 | 0 | 150,000 | 0 |
| Expenditures Total | \$1,351,267 | \$1,494,605 | \$1,619,152 | \$1,649,121 | \$1,660,243 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 6.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| Staffing Total | 6.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 98% of all disbursements and client questions resolved within agreed upon time frame | 100% | 100% | 98% | 98% | 98% |

Energy & Environment

This program is staffed with a manager who also acts as the city’s liaison with the Colorado Energy & Carbon Management Commission (ECMC). Staff members conduct plan reviews, construction inspections, ongoing inspections, and track all required monitoring and documentation.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 0 | 491,404 | 464,620 | 442,640 | 484,265 |
| Expenditures Total | \$0 | \$491,404 | \$464,620 | \$442,640 | \$484,265 |

Planning and Business Development

PROGRAM DETAIL

Energy & Environment

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 391,009 | 421,305 | 423,107 | 439,619 |
| Supplies and Services | 0 | 22,870 | 41,000 | 17,200 | 41,600 |
| Interfund Charges | 0 | 2,785 | 2,315 | 2,333 | 3,046 |
| Capital Related | 0 | 74,740 | 0 | 0 | 0 |
| Expenditures Total | \$0 | \$491,404 | \$464,620 | \$442,640 | \$484,265 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Percentage of planned inspections completed | 100% | 100% | 100% | 100% | 100% |
| Percentage of shut-in (non-producing) wells permanently plugged | 97% | 98% | 99% | 99% | 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/pedestrian), urban design, parking program development, and transit programs. Team members also undertake strategic transportation planning and liaison responsibilities with agencies such as the Denver Regional Council of Governments (DRCOG), the Colorado Department of Transportation (CDOT), and the Regional Transportation District (RTD).

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|------------------|------------------|------------------|--------------------|------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 563,118 | 609,854 | 630,207 | 635,609 | 665,211 |
| Expenditures Total | \$563,118 | \$609,854 | \$630,207 | \$635,609 | \$665,211 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 551,750 | 600,095 | 620,027 | 625,909 | 654,231 |
| Supplies and Services | 11,368 | 9,759 | 10,180 | 9,700 | 10,980 |
| Expenditures Total | \$563,118 | \$609,854 | \$630,207 | \$635,609 | \$665,211 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Staffing Total | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

Planning and Business Development

PROGRAM DETAIL

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 2025, 1.0 FTE Senior Planner has been added to this program as presented in the Budget Amendment Requests section.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 2,404,434 | 3,072,444 | 3,231,016 | 3,162,091 | 3,425,802 |
| General Fund | 458,878 | 399,730 | 726,368 | 699,551 | 754,937 |
| Expenditures Total | \$2,863,312 | \$3,472,174 | \$3,957,384 | \$3,861,642 | \$4,180,739 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 2,645,476 | 3,029,304 | 3,601,959 | 3,440,254 | 3,810,014 |
| Supplies and Services | 112,721 | 329,010 | 216,661 | 283,065 | 224,461 |
| Interfund Charges | 105,115 | 113,860 | 138,764 | 138,323 | 146,264 |
| Expenditures Total | \$2,863,312 | \$3,472,174 | \$3,957,384 | \$3,861,642 | \$4,180,739 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 23.00 | 25.00 | 24.00 | 24.00 | 25.00 |
| General Fund | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 |
| Staffing Total | 27.00 | 29.00 | 29.00 | 29.00 | 30.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Bucket List: 98% of "bucket list" building permit applications will be checked for compliance with the zoning code in 7 days or less | 88% | 98% | 98% | 97% | 98% |
| Data Services: 95% of respondents will rate their experience with Data Services as 5 on a scale of 1 to 5 | 99% | 95% | 95% | 97% | 95% |
| Data Services: 95% of the work products will be provided by the customer's due date | 100% | 95% | 95% | 98% | 95% |
| Development Review: Meet stated review time frame for 95% of all submittals | 84% | 95% | 95% | 90% | 95% |

Police

PROGRAM SUMMARY

| | | |
|--|--|---|
| <p>Administration-Chief</p> <hr/> <p>\$22,583,034 33 FTE</p> <p>*Leads and directs Police services for the community *Includes Internal Affairs, Wellness, & Public Information Office</p> | <p>Business Services Division</p> <hr/> <p>\$14,553,393 108 FTE</p> <p>*Provides financial support; manages grants, facilities, equipment, and IT systems; maintains records, property, evidence and vehicle impound</p> | <p>Community Engagement Bureau</p> <hr/> <p>\$6,344,444 37 FTE</p> <p>*Hosts community outreach programs *Provides School Resource Officers (SROs) in neighborhood high schools</p> |
| <p>District 1</p> <hr/> <p>\$17,623,238 110 FTE</p> <p>*Provides patrol within the District 1 area *Applies specialized resources to solve quality of life issues</p> | <p>District 2</p> <hr/> <p>\$16,415,771 102 FTE</p> <p>*Provides patrol within the District 2 area *Applies specialized resources to solve quality of life issues</p> | <p>District 3</p> <hr/> <p>\$14,700,705 93 FTE</p> <p>*Provides patrol within the District 3 area *Applies specialized resources to solve quality of life issues</p> |
| <p>Investigations Bureau</p> <hr/> <p>\$23,544,290 146 FTE</p> <p>*Conducts criminal investigations, collects evidence, and assists victims of crimes</p> | <p>Professional Standards and Training Division</p> <hr/> <p>\$6,531,826 34 FTE</p> <p>*Conducts recruiting, backgrounds, and manages policy and compliance *Supports departmental technology</p> | <p>Regional Crime Lab</p> <hr/> <p>\$3,093,073 13 FTE</p> <p>*Processes, preserves, and analyzes physical evidence</p> |
| <p>Special Operations Bureau</p> <hr/> <p>\$4,225,984 17 FTE</p> <p>*Leads special operations sections, including Homeland Security and RAVEN</p> | <p>Strategic Enforcement Section</p> <hr/> <p>\$8,278,860 49 FTE</p> <p>*Provides investigative and operations resources in support of specialized tasks</p> | <p>Tactical Response Section</p> <hr/> <p>\$6,304,489 33 FTE</p> <p>*Plans, directs, and controls highly specialized investigative and tactical teams</p> |
| <p>Traffic Section</p> <hr/> <p>\$7,359,912 45 FTE</p> <p>*Promotes transportation safety through directed enforcement of traffic laws and supports special events</p> | <p>Training Section</p> <hr/> <p>\$19,617,190 140 FTE</p> <p>*Conducts recruit academies and annual in-service training</p> | |

| DEPARTMENT SUMMARY | | | | | |
|----------------------|---------------|---------------|---------------|-----------------|---------------|
| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
| CIVIL - FTE | 744.00 | 748.00 | 748.00 | 748.00 | 748.00 |
| REGULAR - FTE | 168.50 | 187.00 | 205.00 | 205.00 | 212.00 |
| EXPENDITURES | \$137,047,987 | \$150,020,205 | \$163,908,207 | \$159,237,715 | \$171,176,209 |

Police

DESCRIPTION

The Aurora Police Department (APD) is a full-service law enforcement agency serving the residents of the City of Aurora. The department is committed to maintaining and improving peace, order, and safety through excellence in law enforcement and community service. The department has both sworn police officers and civilian personnel assigned to operating and support programs in five divisions. The Patrol Division manages the Districts, including the Community Relations Section and School Resources Section. The Investigations Division includes the Aurora SAVE program, Violent Crimes Section, Special Victims Section, General Investigations Section, and Regional Crime Lab. The Special Operations Division includes the Homeland Security Section, Strategic Enforcement Section, Traffic Section, Tactical Response Section, and the Regional Anti-Violence Enforcement Network (RAVEN). The Professional Standards and Training Division programs include the Selection and Policy Section, Electronic Support Section, Training Section, Field Training Section, and Performance Standards 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, Employee Support (Wellness) Unit, and Public Affairs Unit.

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Regular - FTE | 912.50 | 935.00 | 953.00 | 953.00 | 960.00 |
| Personal Services | 116,889,215 | 126,699,807 | 139,428,702 | 134,864,203 | 147,312,833 |
| Allocated Expenses | 0 | -83,151 | 0 | 0 | 0 |
| Supplies and Services | 9,889,624 | 11,503,877 | 12,376,893 | 11,451,072 | 11,224,588 |
| Utilities | 3,121 | 3,300 | 4,400 | 4,400 | 4,400 |
| Interfund Charges | 8,652,937 | 9,602,574 | 11,401,819 | 11,596,685 | 11,999,287 |
| Debt Related | 2,758 | 688 | 0 | 0 | 0 |
| Capital Related | 1,328,939 | 1,909,009 | 465,000 | 987,254 | 301,000 |
| Transfers Out | 281,393 | 384,101 | 231,393 | 334,101 | 334,101 |
| Expenditures Total | \$137,047,987 | \$150,020,205 | \$163,908,207 | \$159,237,715 | \$171,176,209 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Aurora Police Department 2024 projection is \$4.7 million (2.8 percent) below the 2024 Original Budget, most of which is driven by savings in the Designated Revenues and Gifts and Grants funds.

In the General Fund, projected expenditures are \$150,200 (0.1 percent) lower than originally budgeted. This anticipated savings is largely due to personnel vacancies but is almost entirely offset by overtime spending, patrol detail pay, and one-time purchases of technology and professional services such as customer service software and wellness applications.

The 2024 projection in the Designated Revenues Fund is below the 2024 Original Budget by \$1.6 million. This is mainly due to the elimination of the Photo Radar Program, which was a pilot program initiated in 2023 and discontinued in the 2nd quarter of 2024. The program was intended to increase speed enforcement in neighborhoods and school zones while allowing officers to focus on primary roadways. Ticket revenues that were projected when the program began did not materialize, resulting in termination of the program. The Gifts and Grants Fund is below the 2024 Original Budget by \$3.0 million as grant spending is spread over a period of several years and actual spend-down has lagged the plan for this year. These unspent funds will be carried forward in fund balance and spent in future years.

2025 Department Budget Variance

The Aurora Police Department 2025 budget is \$7.3 million (4.4 percent) higher than the 2024 Original Budget. The notable changes to the base adjustments include:

- \$7.9 million for personal service adjustments for both career and civil service staff, including costs associated with the Civil Service Collective Bargaining Agreement and citywide compensation adjustments;

Police

DEPARTMENT NARRATIVE

- \$1.1 million in adjustments primarily related to mandated cost increases, including fleet, risk and supplies and services budget;
- A reduction of \$1.4 million for one-time budget from 2024 not recurring in 2025; and
- A net decrease of \$310,600 for amendments as noted below.

There are amendments totaling \$1.2 million in the Police Department, including 7.0 FTE. The majority of the adds are in the General Fund. The largest is the creation of a \$477,900, 4.0 FTE Quality Assurance Section in the Professional Standards & Training Division. Other significant adds involving FTE include adding \$192,700 for 2.0 FTE Records Technicians, and \$113,500 for 1.0 FTE Data Analyst. There are also one-time adds for internal investigation transcription services, gas mask kits, and a two-year add for a professional security services pilot program. In the Designated Revenues Fund, \$100,000 has been added to continue impound lot fee relief.

In addition, the 2025 Police Department budget reflects a reduction of \$1.5 million in the Designated Revenues Fund for the elimination of the Photo Radar pilot program.

More information on these amendments can be found in the Budget Amendment Requests section.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|--------------------|
| Prior Year One Times | -1,375,625 |
| Compensation Adjustments | 7,860,635 |
| Mandated Costs | 923,979 |
| Grant / Designated Revenue Adjustments | 50,000 |
| Other Adjustments | 119,600 |
| Total Base Adjustments | \$7,578,589 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|----------------|----------------|------------|
| | FTE | Budget | Revenue | Net |
| <u>Designated Revenues Fund / New Appropriation</u> | | | | |
| Impound Lot Fee Relief for Victims of Auto Theft | 0.00 | 100,000 | 100,000 | 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 of \$1,000,000 for impound fee support in the Designated Revenues Fund via a transfer from the Marijuana Fund to provide more support for victims of auto theft. In 2024, Council added another one-time appropriation of \$400,000 via a transfer from the General Fund. This ongoing adjustment will add \$100,000 via a transfer from the General Fund. Along with the remaining funds from 2024, this will keep the program going another year. | | | | |
| New Appropriation Total | 0.00 | 100,000 | 100,000 | 0 |
| <u>Designated Revenues Fund / Budget Cut</u> | | | | |
| Elimination of the Photo Enforcement Program | 0.00 | -1,494,405 | 0 | -1,494,405 |
| Program affected: Traffic Section Strategic Outcome: Well-managed Duration: Ongoing With the elimination of the Photo Enforcement program, the department no longer needs budget associated with the program. | | | | |

Police

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|--|-------------|-------------------|----------------|-------------------|
| | FTE | Budget | Revenue | Net |
| <u>Designated Revenues Fund / Budget Cut</u> | | | | |
| Budget Cut Total | 0.00 | -1,494,405 | 0 | -1,494,405 |
| Designated Revenues Fund Total | 0.00 | -1,394,405 | 100,000 | -1,494,405 |
| <u>General Fund / New Appropriation</u> | | | | |
| Add 1.0 FTE Data Analyst | 1.00 | 113,516 | 0 | 113,516 |
| Program affected: Professional Standards and Training Division Strategic Outcome: Safe Duration: Ongoing This amendment converts a VHBE Data Analyst-Consent Decree to 1.0 FTE to continue support of the goal to enter the monitoring phase of Consent Decree compliance. This position is not budgeted and has been paid for with vacancy savings. | | | | |
| Add 2.0 FTE Records Technicians | 2.00 | 192,706 | 177,706 | 15,000 |
| Program affected: Business Services Division Strategic Outcome: Safe Duration: \$177,700 Ongoing, \$15,000 One-time APD is requesting the addition of 2.0 FTE Records Technician for the Discovery and Public Records Unit. An ongoing increase in Records revenue offsets the expense of these two FTE's. The Discovery and Public Records Unit differs from other units within the Aurora Police Department due to open records laws. The workload is mandated by state law and can't be minimized. The unit is currently understaffed based on the amount of open records requests received. This request includes one-time funding for computer and workstation equipment. | | | | |
| Add 4.0 FTE to Create Compliance Quality Assurance Unit | 4.00 | 477,904 | 0 | 477,904 |
| Program affected: Professional Standards and Training Division Strategic Outcome: Safe Duration: \$447,900 Ongoing, \$30,000 One-Time APD is creating a Compliance Quality Assurance Unit in response to one of the final mandates of the Consent Decree. The Department must implement a way to continue the assessment of compliance after the Consent Decree ends, demonstrating its ability to self assess, self correct, and audit processes. The Quality Assurance Unit will consist of 4.0 FTE: 1.0 FTE Program Manager, 1.0 FTE Data Analyst, and 2.0 FTE Project Coordinators. This request includes funding for workstations, computers and Monday.com subscriptions. | | | | |
| Gas Mask Kits | 0.00 | 66,499 | 0 | 66,499 |
| Program affected: Special Operations Bureau Strategic Outcome: Safe Duration: One-time APD is requesting one-time funds to complete the deployment of gas masks to the Emergency Response Team (ERT). This funding will allow the department to purchase 80 gas mask kits for the ERT that include air purifying respirators, filters, and bags. | | | | |
| Professional Security Services Pilot (two years) | 0.00 | 112,500 | 0 | 112,500 |
| Program affected: Administration-Chief Strategic Outcome: Safe Duration: Ongoing (two years 2025/2026) This will provide funding for a two-year pilot for contracted professional security services to provide prisoner watch for arrestees being charged with felonies who require medical attention prior to going to Detention. Historically, this has been provided by Patrol Officers, and utilizing a service frees up officers to return to the street. The security services would also be utilized to secure large crime scenes, allowing more officers to remain on patrol. | | | | |

Police

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|-------------|------------------|----------------|-----------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Quality Assurance Contractor - Unified Forensic Lab | 0.00 | 22,333 | 0 | 22,333 |
| Program affected; Regional Crime Lab Strategic Outcome: Safe Duration: Ongoing The Board of Directors of the Unified Forensic Lab voted to move forward a contract for an independent Quality Assurance Reviewer that will ensure the lab retains its necessary accreditations. | | | | |
| Student Engagement Snacks | 0.00 | 10,800 | 0 | 10,800 |
| Program affected: Community Engagement Bureau Strategic Outcome: Safe Duration: Ongoing The department is requesting ongoing funding in order to continue buying snack supplies for students. Currently, the department is incurring this unfunded expense and the School Resource Officers report that engagement with students has increased since the snack offerings started. | | | | |
| Transcription Service for Internal Investigations | 0.00 | 80,000 | 0 | 80,000 |
| Program affected: Administration-Chief Strategic Outcome: Safe Duration: One-time APD is requesting funding for contract transcription services that will allow Internal Affairs case recordings to be sent out to be transcribed. Contracting with a transcription service to transcribe Internal Affairs interviews will shorten the length of time it takes for decisions to be made on cases. | | | | |
| Victim Services Unit Therapy Dog | 0.00 | 7,560 | 0 | 7,560 |
| Program affected: Investigations Bureau Strategic Outcome: Safe Duration: \$2,700 Ongoing, \$4,900 One-time Victim Services had a highly effective therapy dog before the owner retired from the department. The department is requesting to acquire a new therapy dog. The actual dog and training registration would be paid for by an outside source. The ongoing costs would be for food and vet bills, the one-time costs would be training, travel, and crate/leash costs. | | | | |
| New Appropriation Total | 7.00 | 1,083,818 | 177,706 | 906,112 |
| General Fund Total | 7.00 | 1,083,818 | 177,706 | 906,112 |
| Amendment Request Total All Funds | 7.00 | -310,587 | 277,706 | -588,293 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Designated Revenues Fund | 729,593 | 1,876,060 | 3,397,228 | 1,838,705 | 1,443,540 |
| General Fund | 133,749,444 | 144,401,416 | 155,786,769 | 155,636,540 | 164,983,854 |
| Gifts & Grants Fund | 2,568,950 | 3,742,729 | 4,724,210 | 1,762,470 | 4,748,815 |
| Expenditures Total | \$137,047,987 | \$150,020,205 | \$163,908,207 | \$159,237,715 | \$171,176,209 |

Police

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-------------------------------|---------------|---------------|---------------|-----------------|---------------|
| Designated Revenues Fund | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| General Fund | 160.50 | 180.00 | 198.00 | 198.00 | 205.00 |
| General Fund Civil FTE | 741.90 | 745.90 | 745.90 | 745.90 | 745.90 |
| Gifts & Grants Fund | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts & Grants Fund Civil FTE | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| Staffing Total | 912.50 | 935.00 | 953.00 | 953.00 | 960.00 |

PROGRAM DETAIL

Administration-Chief

The Chief of Police and executive staff lead and direct the planning, organization and operations of the department's law enforcement resources, including all uniformed officers and civilian employees, dedicated to the pursuit of a safer Aurora. This program includes the Internal Affairs Bureau and Public Information Unit. It also includes the Employee Support Unit, which manages the wellness program, and the Chaplains. Some department-wide related costs, such as risk charges and Old Hire pension costs, are charged here. In 2024, there is a net increase of 7.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 14,477,052 | 15,307,509 | 19,802,471 | 18,221,731 | 22,333,034 |
| Gifts & Grants Fund | 0 | 250,000 | 250,000 | 250,000 | 250,000 |
| Expenditures Total | \$14,477,052 | \$15,557,509 | \$20,052,471 | \$18,471,731 | \$22,583,034 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 8,142,216 | 8,595,256 | 11,912,945 | 9,982,735 | 13,690,854 |
| Supplies and Services | 868,507 | 885,947 | 833,196 | 1,179,334 | 1,205,647 |
| Interfund Charges | 5,466,329 | 5,992,114 | 7,248,830 | 7,252,162 | 7,686,533 |
| Capital Related | 0 | 84,192 | 57,500 | 57,500 | 0 |
| Expenditures Total | \$14,477,052 | \$15,557,509 | \$20,052,471 | \$18,471,731 | \$22,583,034 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 8.00 | 9.00 | 11.00 | 11.00 | 11.00 |
| General Fund Civil FTE | 15.00 | 14.00 | 15.00 | 22.00 | 22.00 |
| Staffing Total | 23.00 | 23.00 | 26.00 | 33.00 | 33.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Female applications for employment will be at least 15% of the application pool | 18% | 20% | 15% | 18% | 15% |
| Under-represented minority applications for employment will be at least 54% of the application pool | 49% | 55% | 54% | 67% | 54% |

Police

PROGRAM DETAIL

Business Services Division

The Business Services Division provides oversight for budget, accounting, payroll, purchasing, and accounts payable and receivable services. It performs analytical studies for Police Administration, pursues grant opportunities, administers awarded grants, and provides technical support for the agency. The Records Unit receives and processes all criminal justice records and serves residents with walk-in requests for police reports. The Property and Evidence Unit receives, preserves, safeguards, releases, and disposes of property placed in their custody. The Vehicle Impound Detail processes impounded vehicles, including storage, release, and disposal. Additional services include court and secondary employment scheduling, quartermaster support, equipment maintenance and distribution, and police fleet and facilities management. In 2024, there is a net decrease of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel. In 2025, there is an increase of 2.0 FTE as a result of adding Record Technicians.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 0 | 1,000,000 | 725,000 | 400,000 | 150,000 |
| General Fund | 11,458,612 | 13,162,583 | 12,466,982 | 14,106,136 | 12,582,238 |
| Gifts & Grants Fund | 213,714 | 490,330 | 1,820,192 | 206,004 | 1,821,155 |
| Expenditures Total | \$11,672,326 | \$14,652,913 | \$15,012,174 | \$14,712,140 | \$14,553,393 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 7,880,184 | 9,840,656 | 10,480,759 | 10,844,676 | 11,036,408 |
| Supplies and Services | 2,736,291 | 4,326,589 | 4,460,746 | 3,435,928 | 3,440,988 |
| Interfund Charges | 55,150 | 39,967 | 55,669 | 74,536 | 60,997 |
| Debt Related | 2,758 | 688 | 0 | 0 | 0 |
| Capital Related | 997,943 | 445,013 | 15,000 | 357,000 | 15,000 |
| Expenditures Total | \$11,672,326 | \$14,652,913 | \$15,012,174 | \$14,712,140 | \$14,553,393 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 85.50 | 87.00 | 100.00 | 100.00 | 102.00 |
| General Fund Civil FTE | 7.00 | 6.00 | 7.00 | 6.00 | 6.00 |
| Staffing Total | 92.50 | 93.00 | 107.00 | 106.00 | 108.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Error rate on National Incident-Based Reporting System (NIBRS) submissions is less than 5% | 1% | 1% | <5% | 1.3% | <5% |
| The Property and Evidence Unit will dispose of 3,600 items per month, or 43,200 per year | 30,860 | 29,554 | 43,200 | 44,880 | 43,200 |

Police

PROGRAM DETAIL

Community Engagement Bureau

The Community Engagement Bureau builds collaborative partnerships with the community. The bureau achieves this by managing events and programs to educate the public and build relationships with individuals and organizations through the Community Relations Section. The bureau also includes School Resource Officers (SROs) who strive to safeguard Aurora schools, and the Crisis Response Team (CRT), which is a team of officers and mental health clinicians who are trained and skilled in de-escalating situations involving people experiencing mental health crises. In 2024, there is an increase of 3.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 3,838,518 | 4,996,437 | 5,038,615 | 5,686,253 | 6,062,408 |
| Gifts & Grants Fund | 309,213 | 218,678 | 282,036 | 76,976 | 282,036 |
| Expenditures Total | \$4,147,731 | \$5,215,115 | \$5,320,651 | \$5,763,229 | \$6,344,444 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 3,551,568 | 4,423,238 | 4,846,381 | 5,421,342 | 5,781,982 |
| Supplies and Services | 515,048 | 600,501 | 387,430 | 230,196 | 398,230 |
| Interfund Charges | 81,115 | 88,992 | 86,840 | 111,691 | 164,232 |
| Capital Related | 0 | 102,384 | 0 | 0 | 0 |
| Expenditures Total | \$4,147,731 | \$5,215,115 | \$5,320,651 | \$5,763,229 | \$6,344,444 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 |
| General Fund Civil FTE | 19.00 | 19.00 | 30.00 | 33.00 | 33.00 |
| Gifts & Grants Fund | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Staffing Total | 23.00 | 22.00 | 34.00 | 37.00 | 37.00 |

District 1

District 1, one of three decentralized districts, provides patrol services and specialized functions, including Police Area Representatives (PAR) officers for its designated geographic area. The goal is to safeguard the community through proactive policing, community engagement and effective resource management. In 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 2025.

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 18,473,554 | 19,310,981 | 19,264,845 | 17,514,159 | 17,623,238 |
| Expenditures Total | \$18,473,554 | \$19,310,981 | \$19,264,845 | \$17,514,159 | \$17,623,238 |

Police

PROGRAM DETAIL

District 1

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 17,698,455 | 18,429,553 | 18,313,402 | 16,504,711 | 16,678,016 |
| Supplies and Services | 88,531 | 47,028 | 47,758 | 36,481 | 42,408 |
| Utilities | 0 | 0 | 0 | 1,500 | 0 |
| Interfund Charges | 686,568 | 834,400 | 903,685 | 971,467 | 902,814 |
| Expenditures Total | \$18,473,554 | \$19,310,981 | \$19,264,845 | \$17,514,159 | \$17,623,238 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 3.00 | 3.00 | 1.00 | 2.00 | 2.00 |
| General Fund Civil FTE | 150.00 | 149.00 | 130.00 | 108.00 | 108.00 |
| Staffing Total | 153.00 | 152.00 | 131.00 | 110.00 | 110.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Monthly median response time to high priority calls is 5.5 minutes or less | 6.2 | 6.2 | <=5.5 | 7.1 | <=5.5 |

District 2

District 2, one of three decentralized districts, provides patrol services and specialized functions including Police Area Representatives (PAR) officers for its designated geographic area. The goal is to safeguard the community through proactive policing, community engagement, and effective resource management. In 2024, there is a net loss of 14.0 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 2025.

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 16,072,712 | 15,364,954 | 16,975,916 | 16,463,544 | 16,415,771 |
| Expenditures Total | \$16,072,712 | \$15,364,954 | \$16,975,916 | \$16,463,544 | \$16,415,771 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 15,463,999 | 14,763,535 | 16,283,082 | 15,715,313 | 15,764,823 |
| Supplies and Services | 66,408 | 36,109 | 43,945 | 69,039 | 39,995 |
| Utilities | 775 | 364 | 1,500 | 0 | 1,500 |
| Interfund Charges | 541,230 | 564,946 | 647,389 | 679,192 | 609,453 |
| Capital Related | 300 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$16,072,712 | \$15,364,954 | \$16,975,916 | \$16,463,544 | \$16,415,771 |

Police

PROGRAM DETAIL

District 2

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 8.00 | 10.00 | 1.00 | 2.00 | 2.00 |
| General Fund Civil FTE | 128.00 | 127.00 | 115.00 | 100.00 | 100.00 |
| Staffing Total | 136.00 | 137.00 | 116.00 | 102.00 | 102.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Monthly median response time to high priority calls is 5.5 minutes or less | 7.2 | 7.7 | <=5.5 | 8.1 | <=5.5 |

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 17.0 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 2025.

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 15,205,579 | 14,253,912 | 15,947,077 | 14,638,671 | 14,700,705 |
| Expenditures Total | \$15,205,579 | \$14,253,912 | \$15,947,077 | \$14,638,671 | \$14,700,705 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 14,570,523 | 13,569,700 | 15,189,382 | 13,865,749 | 14,011,509 |
| Supplies and Services | 46,802 | 40,325 | 39,782 | 36,655 | 34,682 |
| Interfund Charges | 588,254 | 643,887 | 717,913 | 736,267 | 654,514 |
| Expenditures Total | \$15,205,579 | \$14,253,912 | \$15,947,077 | \$14,638,671 | \$14,700,705 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 4.00 | 3.00 | 1.00 | 2.00 | 2.00 |
| General Fund Civil FTE | 114.00 | 125.00 | 109.00 | 91.00 | 91.00 |
| Staffing Total | 118.00 | 128.00 | 110.00 | 93.00 | 93.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Monthly median response time to high priority calls is 6.5 minutes or less | 7.5 | 8.0 | <=6.5 | 8.2 | <=6.5 |

Police

PROGRAM DETAIL

Investigations Bureau

Investigations Bureau detectives conduct criminal investigations. This includes generalized investigations as well as specialty investigations indicated by their unit titles: Major Crimes/Homicide Unit, Gun Violence Suppression Team, Crime Gun Intelligence Center, Domestic Violence Unit, 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. In 2024, there is an increase of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 584,023 | 698,888 | 747,974 | 867,902 | 863,691 |
| General Fund | 16,310,216 | 20,775,423 | 21,353,400 | 23,040,648 | 22,600,599 |
| Gifts & Grants Fund | 61,709 | 163,812 | 80,000 | 121,824 | 80,000 |
| Expenditures Total | \$16,955,948 | \$21,638,123 | \$22,181,374 | \$24,030,374 | \$23,544,290 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 16,216,268 | 20,253,256 | 20,861,941 | 22,507,406 | 22,281,053 |
| Supplies and Services | 492,398 | 875,338 | 834,981 | 982,289 | 759,883 |
| Interfund Charges | 197,282 | 338,337 | 406,952 | 411,738 | 453,354 |
| Capital Related | 0 | 121,192 | 77,500 | 128,941 | 50,000 |
| Transfers Out | 50,000 | 50,000 | 0 | 0 | 0 |
| Expenditures Total | \$16,955,948 | \$21,638,123 | \$22,181,374 | \$24,030,374 | \$23,544,290 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Designated Revenues Fund | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| General Fund | 21.00 | 25.00 | 32.00 | 32.00 | 32.00 |
| General Fund Civil FTE | 74.00 | 70.00 | 106.00 | 107.00 | 107.00 |
| Staffing Total | 102.00 | 102.00 | 145.00 | 146.00 | 146.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Clear 60% or more homicide cases annually | 77% | 74% | 60% | 64% | 60% |

Police

PROGRAM DETAIL

Professional Standards and Training Division

The Professional Standards and Training Division provides guidance to the agency on policy, training, background investigations, recruiting, and performance standards. Additionally, the division is responsible for the Force Review Board (FRB), which reviews all uses of force that involve weapons or result in injury. The Selection and Policy Section conducts staff inspections and publishes department policies. The section also manages the department’s Early Intervention System identifying stressors affecting department personnel and conducts background investigations on all potential department employees. This section also houses the Recruiting Unit to reach the future officers of Aurora. The Electronic Support Section manages the technology used throughout the department. The Performance Standards Section is responsible for assessing compliance and adherence to the Consent Decree and Department policies, trainings, and practices. In 2024, there is a net decrease of 20.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel. In 2025, 5.0 FTE were added, including 4.0 FTE to establish the Quality Assurance Unit and 1.0 FTE Data Analyst.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 5,310,383 | 7,431,556 | 7,618,894 | 7,483,590 | 6,281,826 |
| Gifts & Grants Fund | 353,074 | 180,365 | 250,000 | 134,523 | 250,000 |
| Expenditures Total | \$5,663,457 | \$7,611,921 | \$7,868,894 | \$7,618,113 | \$6,531,826 |
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 4,122,726 | 6,511,234 | 7,044,778 | 5,008,770 | 5,236,038 |
| Supplies and Services | 1,484,942 | 990,746 | 531,487 | 2,150,930 | 997,373 |
| Utilities | 717 | 849 | 900 | 900 | 900 |
| Interfund Charges | 55,072 | 67,973 | 85,729 | 86,513 | 61,515 |
| Capital Related | 0 | 41,119 | 206,000 | 371,000 | 236,000 |
| Expenditures Total | \$5,663,457 | \$7,611,921 | \$7,868,894 | \$7,618,113 | \$6,531,826 |
| STAFFING SUMMARY | | | | | |
| General Fund | 6.00 | 7.00 | 15.00 | 10.00 | 15.00 |
| General Fund Civil FTE | 22.00 | 21.00 | 34.00 | 19.00 | 19.00 |
| Staffing Total | 28.00 | 28.00 | 49.00 | 29.00 | 34.00 |

Regional Crime Lab

APD is a joint partner of the Unified Forensic Lab (UFL), which includes Arapahoe County, Douglas County, and the 18th Judicial District. The lab provides DNA analysis, chemistry services, latent print examination, questioned document analysis, such as handwriting and counterfeiting, photographic support, and firearms and tool mark examinations. In 2024, there is a net decrease of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Designated Revenues Fund | 145,570 | 135,164 | 429,849 | 172,055 | 429,849 |
| General Fund | 1,793,728 | 1,977,993 | 2,596,988 | 2,027,306 | 2,391,224 |
| Gifts & Grants Fund | 291,833 | 398,523 | 272,000 | 137,080 | 272,000 |
| Expenditures Total | \$2,231,131 | \$2,511,680 | \$3,298,837 | \$2,336,441 | \$3,093,073 |

Police

PROGRAM DETAIL

Regional Crime Lab

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,213,318 | 1,368,265 | 1,840,501 | 1,570,528 | 1,651,524 |
| Supplies and Services | 633,222 | 729,548 | 1,168,568 | 546,506 | 1,190,901 |
| Interfund Charges | 9,532 | 14,826 | 8,375 | 8,375 | 19,255 |
| Capital Related | 143,666 | 167,648 | 50,000 | -20,361 | 0 |
| Transfers Out | 231,393 | 231,393 | 231,393 | 231,393 | 231,393 |
| Expenditures Total | \$2,231,131 | \$2,511,680 | \$3,298,837 | \$2,336,441 | \$3,093,073 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 9.00 | 12.00 | 13.00 | 13.00 | 13.00 |
| General Fund Civil FTE | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Staffing Total | 10.00 | 13.00 | 14.00 | 13.00 | 13.00 |

Special Operations Bureau

The Special Operations Bureau provides unified command and control over many of the high visibility, high liability functions in the department. This division also maintains criminal intelligence records. Major functions include Homeland Security, Regional Anti-Violence Enforcement Network (RAVEN), Strategic Enforcement Section, Tactical Response Section, Traffic Section, and liaison to the Office of Emergency Management. 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 2,494,306 | 2,548,027 | 2,193,825 | 3,230,333 | 3,087,342 |
| Gifts & Grants Fund | 738,161 | 1,048,214 | 1,115,000 | 652,363 | 1,138,642 |
| Expenditures Total | \$3,232,467 | \$3,596,241 | \$3,308,825 | \$3,882,696 | \$4,225,984 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 2,170,492 | 2,530,975 | 2,026,769 | 3,238,646 | 2,854,329 |
| Supplies and Services | 822,873 | 707,524 | 1,131,500 | 479,191 | 1,207,999 |
| Interfund Charges | 119,109 | 117,167 | 150,556 | 130,685 | 163,656 |
| Capital Related | 119,993 | 240,575 | 0 | 34,174 | 0 |
| Expenditures Total | \$3,232,467 | \$3,596,241 | \$3,308,825 | \$3,882,696 | \$4,225,984 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 0.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| General Fund Civil FTE | 10.00 | 14.00 | 11.00 | 15.00 | 15.00 |
| Staffing Total | 10.00 | 15.00 | 13.00 | 17.00 | 17.00 |

Police

PROGRAM DETAIL

Strategic Enforcement Section

The Strategic Enforcement 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. The Narcotics Unit proactively detect, investigate and suppress criminal activities related to drug activity.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 7,045,548 | 7,230,420 | 7,670,655 | 7,723,817 | 8,130,878 |
| Gifts & Grants Fund | 164,658 | 621,498 | 147,982 | 86,337 | 147,982 |
| Expenditures Total | \$7,210,206 | \$7,851,918 | \$7,818,637 | \$7,810,154 | \$8,278,860 |

| | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 6,564,910 | 6,761,094 | 7,127,998 | 7,106,639 | 7,460,360 |
| Supplies and Services | 382,213 | 422,578 | 364,339 | 358,221 | 396,050 |
| Utilities | 1,629 | 2,087 | 2,000 | 2,000 | 2,000 |
| Interfund Charges | 261,454 | 264,985 | 324,300 | 343,294 | 420,450 |
| Capital Related | 0 | 401,174 | 0 | 0 | 0 |
| Expenditures Total | \$7,210,206 | \$7,851,918 | \$7,818,637 | \$7,810,154 | \$8,278,860 |

| | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|
| STAFFING SUMMARY | | | | | |
| General Fund | 4.00 | 4.00 | 3.00 | 4.00 | 4.00 |
| General Fund Civil FTE | 50.90 | 39.90 | 43.90 | 42.90 | 42.90 |
| Gifts & Grants Fund Civil FTE | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| Staffing Total | 57.00 | 46.00 | 49.00 | 49.00 | 49.00 |

Tactical Response Section

The Tactical Response Section is comprised of highly specialized tactical support teams. The Special Weapons and Tactics (SWAT) team plans and conducts high-risk operations in support of other department units and sections. Additionally, the SWAT team responds to potentially hazardous situations to contain and resolve these incidents. The K-9 Unit provides assistance to and increases the safety of officers in the detection and apprehension of suspects, building searches, and drug/contraband searches. The Fugitive Apprehension and Surveillance Team (FAST) is responsible for apprehending fugitives. In 2024, there is a net decrease of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 6,689,945 | 6,330,759 | 6,164,437 | 6,246,878 | 6,304,489 |
| Expenditures Total | \$6,689,945 | \$6,330,759 | \$6,164,437 | \$6,246,878 | \$6,304,489 |

Police

PROGRAM DETAIL

Tactical Response Section

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 5,926,032 | 5,579,806 | 5,401,081 | 5,432,689 | 5,590,441 |
| Supplies and Services | 477,621 | 243,457 | 292,320 | 216,271 | 171,197 |
| Interfund Charges | 260,990 | 320,556 | 412,036 | 436,210 | 440,143 |
| Capital Related | 25,302 | 84,232 | 59,000 | 59,000 | 0 |
| Transfers Out | 0 | 102,708 | 0 | 102,708 | 102,708 |
| Expenditures Total | \$6,689,945 | \$6,330,759 | \$6,164,437 | \$6,246,878 | \$6,304,489 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund Civil FTE | 33.00 | 36.00 | 34.00 | 33.00 | 33.00 |
| Staffing Total | 33.00 | 36.00 | 34.00 | 33.00 | 33.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| SWAT active control of scene within two hours of request 100% of the time | 86% | 100% | 100% | 100% | 100% |

Traffic Section

The Traffic Section provides traffic enforcement and professional crash investigations and endeavors to positively affect motorist driving habits to reduce the number and severity of motor vehicle crashes. The section also administers traffic-related grants, coordinates and supports special events and supports VIP protection and motorcades. Units include the Motorcycle Enforcement Team (MET), DUI Unit, Traffic Services Unit, and Day and Night Traffic Units. In 2023, the Community Service Representatives were deployed. They are a civilian team who respond to non-injury crashes and provide traffic management at road closures. In 2024, there is a net decrease of 8.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 0 | 42,008 | 1,494,405 | 398,748 | 0 |
| General Fund | 6,511,855 | 6,705,961 | 7,553,363 | 6,514,653 | 6,852,912 |
| Gifts & Grants Fund | 347,851 | 294,729 | 507,000 | 91,599 | 507,000 |
| Expenditures Total | \$6,859,706 | \$7,042,698 | \$9,554,768 | \$7,005,000 | \$7,359,912 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 6,163,993 | 6,638,194 | 8,102,084 | 6,310,329 | 6,922,965 |
| Allocated Expenses | 0 | -83,151 | 0 | 0 | 0 |
| Supplies and Services | 350,895 | 122,411 | 1,193,731 | 435,718 | 192,931 |
| Interfund Charges | 265,118 | 240,793 | 258,953 | 258,953 | 244,016 |
| Capital Related | 79,700 | 124,451 | 0 | 0 | 0 |
| Expenditures Total | \$6,859,706 | \$7,042,698 | \$9,554,768 | \$7,005,000 | \$7,359,912 |

Police

PROGRAM DETAIL

Traffic Section

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 7.00 | 13.00 | 12.00 | 13.00 | 13.00 |
| General Fund Civil FTE | 41.00 | 37.00 | 41.00 | 32.00 | 32.00 |
| Staffing Total | 48.00 | 50.00 | 53.00 | 45.00 | 45.00 |

Training Section

The Training Section conducts both 16-week lateral academies and 26-week basic academies between four to seven times per year. Additionally, the program conducts quarterly in-service training for all commissioned officers. The Training Section operates the firearms range and facilitates weapons qualifications for officers and other armed city employees in addition to specialized training. Expenditures vary considerably between years due to year-to-year differences in the number, size, and timing of recruit classes. In 2024, there is a net increase of 68.0 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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 8,067,436 | 9,004,901 | 11,139,301 | 12,738,821 | 19,617,190 |
| Gifts & Grants Fund | 0 | 5,766 | 0 | 5,764 | 0 |
| Expenditures Total | \$8,067,436 | \$9,010,667 | \$11,139,301 | \$12,744,585 | \$19,617,190 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|---------------------|---------------------|---------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 7,191,283 | 7,430,146 | 9,997,599 | 11,354,670 | 18,352,531 |
| Supplies and Services | 848,384 | 1,409,861 | 1,047,110 | 1,294,313 | 1,146,304 |
| Interfund Charges | 65,734 | 73,631 | 94,592 | 95,602 | 118,355 |
| Capital Related | -37,965 | 97,029 | 0 | 0 | 0 |
| Expenditures Total | \$8,067,436 | \$9,010,667 | \$11,139,301 | \$12,744,585 | \$19,617,190 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| General Fund Civil FTE | 77.00 | 87.00 | 69.00 | 137.00 | 137.00 |
| Staffing Total | 79.00 | 90.00 | 72.00 | 140.00 | 140.00 |

Public Defender

PROGRAM SUMMARY

| | |
|---|----------|
| Public Defender | |
| \$2,635,601 | 17.5 FTE |
| *Constitutionally mandated representation of indigent clients charged with municipal offenses where jail is a possible punishment | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------|----------------|----------------|------------------|--------------------|-----------------|
| REGULAR - FTE | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 |
| EXPENDITURES | \$2,097,941 | \$2,386,378 | \$2,581,458 | \$2,624,167 | \$2,635,601 |

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. State law expressly requires the appointment of counsel at the time of first appearance on any jailable offense where an individual is in custody. Any individual who remains in custody thereafter is presumed indigent; and qualifies for representation automatically. Where an individual is out of custody the Public Defender is appointed based on financial status. The law further mandates that Government funded indigent representation remain independent of political, judicial and private interests, and be of the same quality as representation provided by counsel privately retained.

The Public Defender is further bound by the Colorado Code of Professional Conduct which provides ethical rules for all lawyers. The Public Defender Commission, a seven-member Commission whose members are appointed by the City Council, ensures both the statutorily mandated independence of APDO representation and guarantees that representation meets professional standards for ethical, effective and constitutionally required representation as promulgated by the Colorado and American Bar Associations, and organizations such as National Association of Public Defense and the American Legislative Exchange Council.

The 2025 budget includes 17.5 FTE positions; including the chief public defender and 11 attorneys; an administrative supervisor and 3.5 administrative positions; and one investigator. Non-Departmental includes 3.0 FTE attorneys held there pending a decision regarding the organizational study.

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Regular - FTE | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 |
| Personal Services | 2,015,645 | 2,079,679 | 2,383,023 | 2,270,072 | 2,368,783 |
| Allocated Expenses | -135,472 | -167,790 | -144,727 | -144,727 | -144,727 |
| Supplies and Services | 209,031 | 464,958 | 331,577 | 487,237 | 399,272 |
| Interfund Charges | 8,737 | 9,531 | 11,585 | 11,585 | 12,273 |
| Expenditures Total | \$2,097,941 | \$2,386,378 | \$2,581,458 | \$2,624,167 | \$2,635,601 |

DEPARTMENT NARRATIVE

2024 Department Projection Variance

The Public Defender Department budget resides primarily in the General Fund and the Designated Revenues Fund, with a small amount in the Gift and Grants Fund for Spirit of Aurora gifts. Across all funds, the Public Defender Department is projected to be \$42,700 (1.7 percent) over the 2024 Original Budget. In the General Fund, the department is projected to be \$17,200 (0.8 percent) over the original budget due to spending against two budget transfers that were not in the original budget. First, one-time compensation that was intended to occur in 2023 slipped into 2024 requiring a transfer and second, the citywide training budget that was approved in Non-Departmental for 2024 was moved in to each department and projected to be spent. After taking this into account, the Public Defender Department's spending is projected to be on budget in the General Fund. The Designated Revenues Fund is projected to be \$25,500 (7.9 percent) over the original budget. This budget is for the Aurora Sustained program funded by the Colorado Competency Fines Committee. The projection assumes that the remaining fund balance will be spent in 2024 which will require supplemental appropriation of the existing fund balance. It is possible that some charges will instead be incurred in 2025.

2025 Department Budget Variance

The 2025 budget is \$54,100 (2.1 percent) more than the 2024 Original Budget. Base adjustments account for the entire increase as there are no 2025 amendment requests for the Public Defender's Office. A breakout of the base adjustments can be found in the following section which shows that compensation adjustments of \$115,000 are the single largest driver. This increase reflects an update to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2025. Other increases in the base are driven by mandated costs for adjustments to the fleet and risk charge-back as well as increases for contracted services and other fees. There is also a small increase for other adjustments to transfer the citywide training budgets added to Non-Departmental in 2024 to the department budget for 2025.

Public Defender

DEPARTMENT NARRATIVE

Prior year one-times and grant/designated revenue adjustments work together as both of these adjustments are primarily based on annual funding provided by the Colorado Competency Fines Committee (CCFC) for the “Aurora Sustained” program whereby the Public Defender’s Office and Aurora Mental Health and Recovery (AMHR) work together. These adjustments are necessary to set the new budget for 2025 to an estimated \$223,500 in the Designated Revenues Fund. A portion of the one-time removals is for funding added to the General Fund as a result of a one-time Council adjustment to the 2024 budget to increase the hours of a variable hour benefitted (VHBE) position from 30 to 40 hours per week.

Aurora Sustained is staffed by a state funded VHBE department employee and contract AMHR clinicians. As a partnership with AMHR since 2021, the program connects defendants to mental health resources right away, informs counsel concerning the need for a 72 hour hold, and identifies clients that require a further evaluation of competency. The Aurora Sustained VHBE manages communication with clients to schedule and attend competency evaluations and provides necessary background information and discovery to contracted psychologists in advance of evaluations. Aurora Sustained data, since 2021, demonstrates that this program reduces recidivism and increases the safety and welfare of Aurora residents.

It is important to note that the 2023 Proposed Budget included two amendments to add a total of 3.0 FTE Deputy Public Defender Attorneys supported by an external workload study and to accommodate the state mandated weekend court. At the 2023 Budget Workshop, City Council moved the proposed appropriations to Non-Departmental pending a court-wide workload study. To date, the results of the National Center for State Courts court-wide workload study have not been incorporated into the 2025 budget. The appropriation remains in Non-Departmental in the 2025 budget and will continue to be used to fund contracted legal services for the weekend court mandate as well as to address workload issues as needed.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|--|-----------------|
| Prior Year One Times | -353,500 |
| Compensation Adjustments | 114,983 |
| Mandated Costs | 73,413 |
| Grant / Designated Revenue Adjustments | 215,747 |
| Other Adjustments | 3,500 |
| Total Base Adjustments | \$54,143 |

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Designated Revenues Fund | 143,158 | 239,180 | 323,500 | 349,009 | 223,500 |
| General Fund | 1,943,142 | 2,146,408 | 2,257,958 | 2,275,158 | 2,412,029 |
| Gifts & Grants Fund | 11,641 | 790 | 0 | 0 | 72 |
| Expenditures Total | \$2,097,941 | \$2,386,378 | \$2,581,458 | \$2,624,167 | \$2,635,601 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------|--------------|--------------|---------------|-----------------|--------------|
| General Fund | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 |
| Staffing Total | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 |

Public Defender

PROGRAM DETAIL

Public Defender

In a 2021 evaluation funded by the U.S. Department of Justice, Bureau of Justice Assistance (BJA) initiative, the City of Aurora was described as having 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 Aurora Public Defender's Office (APDO) Commission, the APDO ensures that the city provides constitutionally effective representation as legally mandated.

Constitutional, effective representation requires sufficient time and resources to fulfill the basic requirements of 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. Basic ethical requirements include the time and resources required for the following non exhaustive list of tasks: appearing at in-custody first appearance, managing caseload efficiently, ensuring all deputy public defenders are appropriately trained, supervised, and that caseload is monitored; meeting/communicating frequently with clients, reviewing discovery, filing and litigating motions, research, trial preparation and trial advocacy. The public defender is also ethically required to identify and raise possible defenses and to alert the court to defects and constitutional violations such as competency.

An individual is incompetent to proceed where, as a result of a medical or developmental disability, they cannot participate or do not understand the proceedings. Since 2021, Aurora Sustained funding from the Colorado Competency Fines Committee (CCFC) has covered the majority of APDO costs associated with competency. Other professional services paid by APDO include conflict counsel through the Office of the Alternate Defense Counsel (OADC) IGA as appointed by the court; and cost associated with staff eligibility screening for all public defender applicants pursuant to the court's standing order.

There are two main drivers impacting the performance measure data. First, filings for the court continue to decline slightly and second, the City Council has determined that Aurora will not be handling domestic violence (DV) cases beyond June 2025. These two factors are driving trends throughout and causing adjustments to the 2025 expectations. For instance, the projected number of cases closed measure for 2025 is higher than the 2024 projection because eliminating DV cases mid-year should reduce the number of in-custody first appearances and likely cause a slight reduction in overall cases opened. Both of these things will provide more time for lawyers to resolve existing and non-DV cases. Fewer cases in first appearance will also decrease the number of mental health screenings which are now being conducted on in-custody cases only. Also impacting the 2025 expectations are the 2024 projections which are based on actual year-to-date data for 2024, adjusted when appropriate for Council's decision regarding DV cases.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 143,158 | 239,180 | 323,500 | 349,009 | 223,500 |
| General Fund | 1,943,142 | 2,146,408 | 2,257,958 | 2,275,158 | 2,412,029 |
| Gifts & Grants Fund | 588 | 790 | 0 | 0 | 72 |
| Expenditures Total | \$2,086,888 | \$2,386,378 | \$2,581,458 | \$2,624,167 | \$2,635,601 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 2,004,592 | 2,079,679 | 2,383,023 | 2,270,072 | 2,368,783 |
| Allocated Expenses | -135,472 | -167,790 | -144,727 | -144,727 | -144,727 |
| Supplies and Services | 209,031 | 464,958 | 331,577 | 487,237 | 399,272 |
| Interfund Charges | 8,737 | 9,531 | 11,585 | 11,585 | 12,273 |
| Expenditures Total | \$2,086,888 | \$2,386,378 | \$2,581,458 | \$2,624,167 | \$2,635,601 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 |
| Staffing Total | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 |

Public Defender

PROGRAM DETAIL

Public Defender

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 1. Number of Cases Opened | 2,300 | 2,100 | 1,945 | 1,950 | 1,900 |
| 2. Number of Cases Closed | 1,983 | 2,072 | 2,430 | 2,100 | 2,200 |
| 3. In Custody Resolved at First Appearance - Div 8 | 2,248 | 2,300 | 1,737 | 2,400 | 2,100 |
| 4. Total Number of Cases Closed incl. Div 8 | 4,231 | 4,372 | 4,167 | 4,500 | 4,300 |
| 5. Case Activity - In Court Hours | 7,101 | 10,701 | 12,000 | 11,000 | 11,500 |
| 6. Preparatory Activity - Out of Court Case or Client Hours | 9,256 | 8,985 | 6,840 | 8,600 | 9,000 |
| 7. Mental Health Professional Hours | 1,364 | 1,600 | 2,035 | 1,600 | 2,100 |
| 8. Competency Evaluations Conducted | 71 | 83 | 99 | 75 | 65 |
| 9. In Custody Mental Health Screenings | 327 | 925 | 1,100 | 1,200 | 1,100 |

Public Works

PROGRAM SUMMARY

| | | |
|---|---|--|
| <p>Business Services and Capital Planning</p> <p>\$2,179,433 6 FTE</p> <p>*Office of the Director *Financial oversight and planning *Administrative and managerial duties</p> | <p>Facilities Operations</p> <p>\$6,265,026 32 FTE</p> <p>*Maintenance and repair of city buildings</p> | <p>Park Aurora</p> <p>\$1,374,168 3 FTE</p> <p>* Manage parking facilities * Administer parking permit program * Parking enforcement</p> |
| <p>Project Delivery</p> <p>\$2,353,516 30 FTE</p> <p>*Design and construct CIP projects *Transportation and Facilities Engineering</p> | <p>Public Utilities</p> <p>\$9,053,404 1 FTE</p> <p>*Street light/traffic signal energy bills *Public buildings' utility bills</p> | <p>Real Property Services</p> <p>\$1,532,895 12 FTE</p> <p>*Property transactions involving acquisition, disposal, right-of-way, development and land surveying services</p> |
| <p>Street Operations</p> <p>\$9,394,115 92 FTE</p> <p>*Maintenance of city streets *Cleaning of city streets *Snow removal *Materials review and testing</p> | <p>Transportation and Mobility</p> <p>\$5,357,014 40 FTE</p> <p>*Traffic Engineering * Install, maintain, and operate traffic control devices throughout Aurora *City-owned street lights</p> | |

DEPARTMENT SUMMARY

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|----------------------|--------------|--------------|---------------|-----------------|--------------|
| REGULAR - FTE | 379.00 | 383.00 | 383.00 | 385.00 | 216.00 |
| EXPENDITURES | \$67,152,927 | \$68,941,801 | \$73,053,005 | \$75,384,798 | \$37,509,571 |

Public Works

DESCRIPTION

Public Works is responsible for providing a variety of infrastructure services to Aurora residents and visitors. Service programs under the management of Public Works are: Business Services, Engineering, Facilities, Streets, Traffic, Real Property, Parking and Mobility, and Materials Lab. Specific responsibilities of the department include: planning, survey, design, and construction management of capital improvement projects on behalf of the city; maintenance and cleanliness of all public streets, alleys, and municipal parking areas; maintenance and repair of city buildings; design, installation, operation, and maintenance of traffic control signals, devices, and markings; support of all city land property transactions; and to ensure that all roadway and utilities infrastructure projects are constructed to meet or exceed the city standards.

BUDGET SUMMARY BY TYPE

| Description of Expenditures | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Regular - FTE | 379.00 | 383.00 | 383.00 | 385.00 | 216.00 |
| Personal Services | 33,665,108 | 35,774,868 | 42,578,018 | 41,086,305 | 24,353,102 |
| Allocated Expenses | -4,928,450 | -5,086,548 | -5,543,861 | -6,178,869 | -5,973,043 |
| Supplies and Services | 19,781,607 | 20,142,487 | 14,906,998 | 19,404,717 | 5,903,770 |
| Utilities | 8,245,854 | 8,788,129 | 9,030,400 | 9,339,523 | 8,885,200 |
| Interfund Charges | 3,567,147 | 3,936,182 | 4,576,911 | 4,353,086 | 4,314,671 |
| Capital Related | 3,750,427 | 1,834,906 | 3,135,701 | 3,880,439 | 25,871 |
| Transfers Out | 3,071,234 | 3,551,777 | 4,368,838 | 3,499,597 | 0 |
| Expenditures Total | \$67,152,927 | \$68,941,801 | \$73,053,005 | \$75,384,798 | \$37,509,571 |

DEPARTMENT NARRATIVE

2024 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 2024 projection is greater than the 2024 Original Budget by \$2.3 million (3.2 percent). Overages in the Development Review Fund, Fleet Management Fund, and Parking and Mobility Fund will be slightly offset by vacancy savings in the General Fund. Adjusting for the 2024 Spring Supplemental, the Designated Revenues Fund expenditures are projected to be on budget.

The Development Review Fund is projected to be over budget by \$1.8 million (12.9 percent) and is primarily due to: ten approved unbudgeted staff working to meet customer service expectations; contracted services for roof inspections and technology upgrades; overtime required to meet service level expectations; and credit card fees in excess of budget. The Fleet Management Fund is projected to be \$1.4 million (9.9 percent) over budget due to overtime, increased parts and sublet costs, offset by lower fuel costs because of favorable locked fuel rates negotiated by Fleet for 2024. In the 2024 Spring Supplemental Appropriation process, Fleet also added 2.0 FTE Fleet Maintenance Technicians and appropriation of \$188,800 that is factored into the projection, but not reflected in the 2024 Original Budget. The Designated Revenues Fund is projected to be \$47,700 over the 2024 Original Budget, but after adjusting for a 2024 Spring Supplemental appropriation will be on budget. 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. The Parking and Mobility Fund is projected to be \$23,100 (1.7 percent) over budget due to an unanticipated requirement for security services at the Illiff Garage. Lastly, the General Fund is projected to be \$962,600 (2.2 percent) under the 2024 Original Budget and is entirely due to vacancy savings. Supplementals will be necessary to adjust the Development Review Fund, the Fleet Management Fund, and the Parking and Mobility Fund.

2025 Department Budget Variance

The Public Works Department 2025 Budget is \$35.5 million (48.7 percent) less than the 2024 Original Budget. This variance is primarily due to a financial reorganization amendment related to a 2024 operational reorganization. This is offset by two smaller amendments and net base adjustments. The following Base Adjustments section shows the removal of prior-year one-time budgets for a decrease of \$613,300. This is offset by supplemental (mid-year modifications) adjustments, compensation adjustments, mandated costs adjustments, and other adjustments totaling an increase of \$5.3 million. The supplemental adjustments are the same as those mentioned in the 2024 Department Projection Variance section above. The mandated cost

Public Works

DEPARTMENT NARRATIVE

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 citywide assumptions for pay and benefit increases for 2025. Lastly, other adjustments include an increase in funding for citywide vehicle replacement and training, offset by decreases for expenses allocated for street sweeping, street patch crew, and staff support of capital projects.

Amendments for 2025 are responsible for a net reduction of \$40.2 million in funding for Public Works. The largest amendment is titled “Align FTE and Operating Costs per the 2024 Reorganization”. The financial reorganization includes the transfer of the Fleet Management Division from Public Works to the General Management Department. This includes the transfer of 52.0 FTE and \$15.3 million of Fleet Management Fund budget, as well as \$7.7 million of General Fund budget for citywide vehicle replacement. There is also a transfer of \$757,700 of General Fund budget to General Management for the Facilities Security Manager and supporting security functions. The financial reorganization also includes the transfer of development review-related funding to the newly created Development Services Department. This transfer is comprised of 103.0 FTE and \$14.6 million Development Review Fund budget. Lastly, an additional 15.0 FTE and \$1.9 million of General Fund budget was moved to Development Services. An additional amendment adds 1.0 FTE Transportation and Mobility Project Manager and \$124,000 to Public Works. More detailed information on amendments can be found in the Budget Amendment Requests section.

BASE ADJUSTMENTS

| Base Adjustments | 2025 |
|-------------------------------|--------------------|
| Prior Year One Times | -613,251 |
| Mid Year Modifications | 188,767 |
| Compensation Adjustments | 3,003,733 |
| Mandated Costs | 1,637,971 |
| Other Adjustments | 489,128 |
| Total Base Adjustments | \$4,706,348 |

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---------------------------|------|--------|---------|-----|
| | FTE | Budget | Revenue | Net |

Development Review Fund / New Appropriation

| | | | | |
|---|------|---------|---|---------|
| Add 9.0 FTE to Development Review Fund Across Three Departments | 1.00 | 123,954 | 0 | 123,954 |
|---|------|---------|---|---------|

Program affected: Various in Development Services, Public Works, and Planning and Business Development

Strategic Outcome: Well-Managed

Duration: Various across noted departments

This amendment adds staffing in the Development Review Fund across three departments. The request for additional staff is due to increased workload related to development review activity. Ongoing management of the development review processes, policies, and procedures by staff has identified the positions as critical to improve consistency, quality, timeliness, and predictability for all phases of development within the city. Development Services will add 3.0 FTE Plan Reviewers, 1.0 FTE Building Inspector, 1.0 FTE GIS Engineer Tech, 1.0 FTE Traffic Engineer, and 1.0 FTE Business Analyst. Public Works will add 1.0 FTE Transportation and Mobility Project Manager. Planning and Business Development will add 1.0 FTE Senior Planner.

Public Works

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---------------------------|------|--------|---------|-----|
| | FTE | Budget | Revenue | Net |

Development Review Fund / New Appropriation

| | | | | |
|---|---------|-------------|---|-------------|
| Align FTE and Operating Costs per the 2024 Reorganization | -103.00 | -14,567,820 | 0 | -14,567,820 |
|---|---------|-------------|---|-------------|

Program affected: Various
 Strategic Outcome: Well-Managed
 Duration: Ongoing

This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department.

These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested.

| | | | | |
|--------------------------------------|----------------|--------------------|----------|--------------------|
| New Appropriation Total | -102.00 | -14,443,866 | 0 | -14,443,866 |
| Development Review Fund Total | -102.00 | -14,443,866 | 0 | -14,443,866 |

Fleet Management Fund / New Appropriation

| | | | | |
|---|--------|-------------|---|-------------|
| Align FTE and Operating Costs per the 2024 Reorganization | -52.00 | -15,347,097 | 0 | -15,347,097 |
|---|--------|-------------|---|-------------|

Program affected: Various
 Strategic Outcome: Well-Managed
 Duration: Ongoing

This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department.

These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested.

| | | | | |
|------------------------------------|---------------|--------------------|----------|--------------------|
| New Appropriation Total | -52.00 | -15,347,097 | 0 | -15,347,097 |
| Fleet Management Fund Total | -52.00 | -15,347,097 | 0 | -15,347,097 |

Public Works

BUDGET AMENDMENT REQUESTS

| Fund \ Type \ Description | 2025 | | | |
|---|----------------|--------------------|----------|--------------------|
| | FTE | Budget | Revenue | Net |
| <u>General Fund / New Appropriation</u> | | | | |
| Align FTE and Operating Costs per the 2024 Reorganization | -15.00 | -10,460,319 | 0 | -10,460,319 |
| <p>Program affected: Various Strategic Outcome: Well-Managed Duration: Ongoing</p> <p>This ongoing amendment will create the new Development Services Department comprised of the Building Division, Development Services Administration, Engineering and Land Services Review Division, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The newly restructured Public Works Department will be organized into four major divisions: Transportation and Mobility (Traffic Engineering, Traffic Operations, and Park Aurora); Project Delivery (Transportation Project Delivery, Facilities Project Delivery, Real Property); Operations (Street Operations and Facilities Operations); and Capital Planning and Administration. The focus of this group will be the maintenance, operation, and planning and delivery of the city's critical infrastructure. A newly created General Management Director position will manage both the Fleet Division and the Facilities Security Manager (and supporting security functions) from Public Works. In addition, the General Management Director will assume responsibility for Intergovernmental Relations, the Office of International & Immigrant Affairs, strategic management, and special projects. The Risk Management Division will be transferred to Finance from the Human Resources Department.</p> <p>These departmental changes are being done within the existing FTE authorizations - no additional FTE are required or requested.</p> | | | | |
| HEART Court | 0.00 | 1,500 | 0 | 1,500 |
| <p>Programs affected: HEART Court, Criminal Justice Division, Traffic Operations Strategic Outcome: Safe Duration: Ongoing</p> <p>This ongoing amendment will provide the first full-year funding for the new Housing Employment Assistance Recovery Team (HEART) Court program. Funding will cover variable hour staff, contract funds for community partners, and miscellaneous costs including no trespassing signs. Flexible personal services funding is also provided that may be utilized once the exact staffing needs and types are determined.</p> <p>This new court will provide outreach to those experiencing homelessness and are charged with a non-domestic violence, non-victim rights act charge such as trespassing, unauthorized camping and open alcohol container. The court will hold participants accountable and connect them to needed assistance through a program that involves four intensive phases with specific goals for advancement. Initially, the court will be in session the first and third Wednesday of each month. Once the Navigation Center is fully functioning, this program will operate in conjunction with that program and evolve in response to the need.</p> | | | | |
| New Appropriation Total | -15.00 | -10,458,819 | 0 | -10,458,819 |
| General Fund Total | -15.00 | -10,458,819 | 0 | -10,458,819 |
| Amendment Request Total All Funds | -169.00 | -40,249,782 | 0 | -40,249,782 |

Public Works

EXPENDITURE SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Designated Revenues Fund | 1,000 | 69,977 | 24,076 | 71,771 | 24,076 |
| Development Review Fund | 19,358,893 | 16,683,266 | 14,104,078 | 15,921,198 | 490,902 |
| Fleet Management Fund | 10,920,463 | 13,657,443 | 14,151,555 | 15,558,084 | 0 |
| General Fund | 35,838,586 | 37,179,098 | 43,410,219 | 42,447,577 | 35,621,425 |
| Parking and Mobility Fund | 1,033,985 | 1,352,017 | 1,363,077 | 1,386,168 | 1,373,168 |
| Expenditures Total | \$67,152,927 | \$68,941,801 | \$73,053,005 | \$75,384,798 | \$37,509,571 |

STAFFING SUMMARY BY FUND

| Fund | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|---------------|---------------|---------------|-----------------|---------------|
| Development Review Fund | 105.00 | 105.00 | 105.00 | 105.00 | 3.00 |
| Fleet Management Fund | 48.00 | 50.00 | 50.00 | 52.00 | 0.00 |
| General Fund | 223.00 | 225.00 | 225.00 | 225.00 | 210.00 |
| Parking and Mobility Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 379.00 | 383.00 | 383.00 | 385.00 | 216.00 |

PROGRAM DETAIL

Building Division

The Building Division issues permits, conducts inspections of residential and commercial construction for compliance with adopted building codes, conducts site development and construction plan reviews and administers contractor and supervisor licensing. The Public Improvements Inspection program issues permits, inspects and warranties developer infrastructure in new construction, including asphalt and concrete roadways, curb and gutter, walks and curb ramps. 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 the 2024 reorganization, this program was moved to Development Services from Public Works and now reports to the new Development Services Director position. The 2025 budget financially reflects the 2024 reorganization. See the Budget Amendment Requests section for details.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Development Review Fund | 10,146,209 | 11,674,358 | 10,049,709 | 12,077,373 | 0 |
| General Fund | 1,011,349 | 1,136,885 | 1,578,224 | 1,584,405 | 0 |
| Expenditures Total | \$11,157,558 | \$12,811,243 | \$11,627,933 | \$13,661,778 | \$0 |

Public Works

PROGRAM DETAIL

Building Division

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 9,352,169 | 10,499,852 | 10,525,609 | 11,801,390 | 0 |
| Allocated Expenses | -217,380 | -241,080 | 0 | 0 | 0 |
| Supplies and Services | 1,606,677 | 2,309,623 | 750,505 | 1,547,605 | 0 |
| Utilities | 1,170 | 1,168 | 1,400 | 1,450 | 0 |
| Interfund Charges | 212,726 | 241,680 | 275,419 | 232,418 | 0 |
| Capital Related | 202,196 | 0 | 75,000 | 78,915 | 0 |
| Expenditures Total | \$11,157,558 | \$12,811,243 | \$11,627,933 | \$13,661,778 | \$0 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 74.00 | 76.00 | 76.00 | 78.00 | 0.00 |
| General Fund | 14.00 | 14.00 | 13.00 | 13.00 | 0.00 |
| Staffing Total | 88.00 | 90.00 | 89.00 | 91.00 | 0.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| 90% of calls are answered within the established standard of 30 seconds or less | 92% | 92% | 90% | 95% | NA |
| Complete 90% of the building inspections on the day requested | 96% | 96% | 90% | 95% | NA |
| Complete review of building plans within established timeframes 90% of the time | 99% | 99% | 90% | 99% | NA |

Business Services and Capital Planning

Business Services prepares and manages the department budgets; prepares contract documents; processes contract payments, requisitions, and other financial transactions; and provides administrative and clerical services to divisions. More than half of this program's funding is Risk Management charges for the department. The Director, Assistant Director, and Parking Magistrates are also included in this program. In 2025, there is an increase of 1.0 FTE due to a strategic programmatic reorganization of personnel.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,529,311 | 1,718,849 | 1,900,085 | 1,890,725 | 2,179,433 |
| Expenditures Total | \$1,529,311 | \$1,718,849 | \$1,900,085 | \$1,890,725 | \$2,179,433 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 610,238 | 665,477 | 686,570 | 658,251 | 888,547 |
| Allocated Expenses | -208,380 | -198,120 | -212,546 | -212,546 | -219,733 |
| Supplies and Services | 56,507 | 82,660 | 5,084 | 24,680 | 6,084 |
| Interfund Charges | 1,070,946 | 1,168,832 | 1,420,977 | 1,420,340 | 1,504,535 |
| Expenditures Total | \$1,529,311 | \$1,718,849 | \$1,900,085 | \$1,890,725 | \$2,179,433 |

Public Works

PROGRAM DETAIL

Business Services and Capital Planning

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 |
| Staffing Total | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 |

Engineering - Development Services

The Development Services function of Engineering Services includes Plans Review, Land Services, and Materials Lab. In the 2024 reorganization, the Engineering Plans Review and Land Services programs were moved to Development Services from Public Works and report to the Development Services Director. Also part of the 2024 reorganization, the Materials Lab was moved to Street Operations. The 2025 budget financially reflects the 2024 reorganization. More detailed information can be found in the Budget Amendment Requests section.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 9,212,684 | 5,008,908 | 4,054,369 | 3,843,825 | 0 |
| Expenditures Total | \$9,212,684 | \$5,008,908 | \$4,054,369 | \$3,843,825 | \$0 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 3,087,102 | 3,210,563 | 3,971,558 | 3,542,200 | 0 |
| Allocated Expenses | 217,380 | 241,080 | 0 | 0 | 0 |
| Supplies and Services | 5,816,481 | 1,397,920 | 48,734 | 306,812 | 0 |
| Interfund Charges | 25,896 | 28,035 | 34,077 | 34,077 | 0 |
| Capital Related | 65,825 | 131,310 | 0 | -39,264 | 0 |
| Expenditures Total | \$9,212,684 | \$5,008,908 | \$4,054,369 | \$3,843,825 | \$0 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 31.00 | 29.00 | 29.00 | 27.00 | 0.00 |
| Staffing Total | 31.00 | 29.00 | 29.00 | 27.00 | 0.00 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Complete 80% of subdivision plat and site plan review within the assigned deadline | 88% | 72% | 80% | 80% | NA |
| Complete 95% of specified city requirement for materials testing on all assigned capital improvement projects | 86% | 92% | 95% | 95% | NA |
| Complete 95% review of development testing for extension agreements and right of way improvements within two business days of receiving testing results | 85% | 89% | 95% | 95% | NA |

Public Works

PROGRAM DETAIL

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.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 6,002,330 | 6,593,092 | 6,245,064 | 6,769,187 | 6,265,026 |
| Expenditures Total | \$6,002,330 | \$6,593,092 | \$6,245,064 | \$6,769,187 | \$6,265,026 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 2,795,434 | 2,753,397 | 3,149,085 | 2,777,227 | 3,221,689 |
| Allocated Expenses | -243,096 | -255,048 | -272,286 | -272,286 | -281,535 |
| Supplies and Services | 3,347,951 | 4,057,715 | 3,291,405 | 4,202,011 | 3,255,718 |
| Interfund Charges | 68,881 | 37,028 | 76,860 | 62,235 | 69,154 |
| Capital Related | 33,160 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$6,002,330 | \$6,593,092 | \$6,245,064 | \$6,769,187 | \$6,265,026 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 |
| Staffing Total | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Complete 80% of scheduled preventative maintenance services on all equipment within the designated period | 65% | 96% | 80% | 72% | 80% |

Fleet Management Administration

This program administers and manages the replacement and disposal of vehicles; purchases and provides fueling; provides maintenance and repair of fleet vehicles and equipment; and oversees fleet operations for all vehicles and equipment in the city's fleet inventory. In the 2024 reorganization, this program was moved to General Management from Public Works, and reports to the General Management Director. The budget and FTE have been moved to General Management for 2025.

Performance data is tracking closely to the 2024 Original Targets. The Body Shop is ahead of the goal due to the number of Aurora Police Department accidents coming down from historical levels. This improves the shop's ability to turn the work around sooner.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Fleet Management Fund | 10,920,463 | 13,657,443 | 14,151,555 | 15,558,084 | 0 |
| Expenditures Total | \$10,920,463 | \$13,657,443 | \$14,151,555 | \$15,558,084 | \$0 |

Public Works

PROGRAM DETAIL

Fleet Management Administration

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 4,239,606 | 4,929,601 | 5,488,033 | 5,669,261 | 0 |
| Supplies and Services | 6,251,198 | 8,416,030 | 8,236,337 | 9,470,885 | 0 |
| Utilities | 135,602 | 151,201 | 143,800 | 125,310 | 0 |
| Interfund Charges | 176,290 | 190,190 | 229,455 | 229,455 | 0 |
| Capital Related | 117,767 | -29,579 | 53,930 | 63,173 | 0 |
| Expenditures Total | \$10,920,463 | \$13,657,443 | \$14,151,555 | \$15,558,084 | \$0 |

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|-------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| Fleet Management Fund | 48.00 | 50.00 | 50.00 | 52.00 | 0.00 |
| Staffing Total | 48.00 | 50.00 | 50.00 | 52.00 | 0.00 |

| | | | | | |
|--|-----|-----|-----|-----|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Percentage of city's fleet vehicle and equipment assets available and in service | 95% | 95% | 90% | 94% | 90% |
| Percentage of repairs in the body shop complete within 24 hours | 54% | 66% | 45% | 65% | 45% |
| Percentage of repairs in the heavy equipment shop complete within 24 hours | 65% | 61% | 65% | 60% | 65% |
| Percentage of repairs in the light equipment shop completed within 24 hours | 66% | 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. In the 2024 reorganization, this program was moved to General Management from Public Works, to be overseen by the General Management Director. The budget has been moved to General Management for 2025.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|-----------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 6,255,057 | 5,217,285 | 7,357,120 | 7,306,023 | 0 |
| Expenditures Total | \$6,255,057 | \$5,217,285 | \$7,357,120 | \$7,306,023 | \$0 |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Supplies and Services | 145,455 | 273,348 | 2,500 | 87,309 | 0 |
| Interfund Charges | 21,404 | 13,180 | 4,882 | 1,338 | 0 |
| Capital Related | 3,016,964 | 1,378,980 | 2,980,900 | 3,717,779 | 0 |
| Transfers Out | 3,071,234 | 3,551,777 | 4,368,838 | 3,499,597 | 0 |
| Expenditures Total | \$6,255,057 | \$5,217,285 | \$7,357,120 | \$7,306,023 | \$0 |

Public Works

PROGRAM DETAIL

Park Aurora

Park Aurora manages parking garages and on-street parking facilities; administers neighborhood and commuter parking permits; enforces parking rules and regulations; and helps identify and coordinate mobility enhancement opportunities throughout the city. Park Aurora is included in the Transportation and Mobility Division.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| Designated Revenues Fund | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Parking and Mobility Fund | 1,033,985 | 1,352,017 | 1,363,077 | 1,386,168 | 1,373,168 |
| Expenditures Total | \$1,034,985 | \$1,352,017 | \$1,364,077 | \$1,387,168 | \$1,374,168 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY TYPE | | | | | |
| Personal Services | 374,051 | 396,631 | 408,228 | 413,864 | 423,741 |
| Supplies and Services | 602,964 | 849,256 | 903,474 | 943,257 | 904,074 |
| Interfund Charges | 37,054 | 41,814 | 52,375 | 30,047 | 46,353 |
| Capital Related | 20,916 | 64,316 | 0 | 0 | 0 |
| Expenditures Total | \$1,034,985 | \$1,352,017 | \$1,364,077 | \$1,387,168 | \$1,374,168 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---------------------------|----------------|----------------|------------------|--------------------|-----------------|
| STAFFING SUMMARY | | | | | |
| Parking and Mobility Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Staffing Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--|----------------|----------------|------------------|--------------------|-----------------|
| PERFORMANCE MEASURE SUMMARY | | | | | |
| 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% |

Project Delivery

The Project Delivery program includes the Transportation and Facilities Project Delivery teams. The division plans, designs, constructs, and manages capital improvement, Transportation Improvement Program (TIP), roadway, bridge, facilities, and fence projects for Public Works and various departments. This program was affected by the 2024 reorganization. In 2025, the reduction of 8.0 FTE reflects the 2024 reorganization. The program continues to not make performance targets due to continued high workload levels, but is projected to show improvement over 2023.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURE SUMMARY BY FUND | | | | | |
| General Fund | 2,152,472 | 3,069,785 | 3,252,015 | 3,074,992 | 2,353,516 |
| Expenditures Total | \$2,152,472 | \$3,069,785 | \$3,252,015 | \$3,074,992 | \$2,353,516 |

Public Works

PROGRAM DETAIL

Project Delivery

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 4,077,040 | 4,220,670 | 5,573,138 | 5,348,311 | 4,757,629 |
| Allocated Expenses | -2,226,377 | -2,068,324 | -2,469,968 | -2,437,670 | -2,568,762 |
| Supplies and Services | 249,362 | 908,976 | 132,461 | 158,469 | 154,141 |
| Utilities | 0 | 316 | 0 | 0 | 0 |
| Interfund Charges | 10,001 | 8,147 | 16,384 | 5,882 | 10,508 |
| Capital Related | 42,446 | 0 | 0 | 0 | 0 |
| Expenditures Total | \$2,152,472 | \$3,069,785 | \$3,252,015 | \$3,074,992 | \$2,353,516 |
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 33.00 | 38.00 | 38.00 | 38.00 | 30.00 |
| Staffing Total | 33.00 | 38.00 | 38.00 | 38.00 | 30.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Complete 90% of construction, remodel and repair projects within contract time and budget | N/A | 95% | 90% | 95% | 90% |
| Complete 90% of DRCOG TIP projects within contract time and budget | 90% | 70% | 90% | 85% | 90% |
| Complete 90% of non-DRCOG TIP projects within contract time and budget | 85% | 70% | 90% | 80% | 90% |

Public Utilities

This program includes both the Public Building Utilities and the Public Lighting functions. The program funds the monthly water/sewer, gas, and electricity charges for all public buildings as well as the energy charges for all streetlights and traffic signals. It also covers non-routine street light maintenance costs (e.g. cut underground wires, knock downs, etc.). The Street Light Program Manager is included in this function. Maintenance of city-owned streetlights is managed by the Traffic Operations section within the Transportation and Mobility Division.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 8,154,430 | 8,707,040 | 9,043,086 | 9,278,441 | 9,053,404 |
| Expenditures Total | \$8,154,430 | \$8,707,040 | \$9,043,086 | \$9,278,441 | \$9,053,404 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 0 | 0 | 125,630 | 38,654 | 133,912 |
| Supplies and Services | 49,288 | 70,053 | 37,056 | 35,272 | 39,092 |
| Utilities | 8,105,142 | 8,630,989 | 8,880,400 | 9,204,515 | 8,880,400 |
| Capital Related | 0 | 5,998 | 0 | 0 | 0 |
| Expenditures Total | \$8,154,430 | \$8,707,040 | \$9,043,086 | \$9,278,441 | \$9,053,404 |

Public Works

PROGRAM DETAIL

Public Utilities

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Staffing Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

Real Property Services

Real Property Services conducts transactions on land acquisition and real estate for special projects for all city departments as well as land disposal, land surveying, and leases for the city. Tasks include negotiations condemnation support; appraisal procurement; consultant management; licenses and revocable permit processing; title work closing; environmental assessment; and demolition and relocation. The program also supports the city with development of property inventory and maintenance of property records. Real Property is included in the Project Delivery Division.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| General Fund | 1,596,620 | 1,587,969 | 1,500,921 | 1,453,377 | 1,532,895 |
| Expenditures Total | \$1,596,620 | \$1,587,969 | \$1,500,921 | \$1,453,377 | \$1,532,895 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,560,257 | 1,396,238 | 1,433,072 | 1,366,572 | 1,466,564 |
| Supplies and Services | 26,525 | 82,721 | 49,825 | 52,617 | 52,225 |
| Utilities | 0 | 770 | 0 | 3,167 | 0 |
| Interfund Charges | 9,838 | 17,591 | 18,024 | 8,752 | 14,106 |
| Capital Related | 0 | 90,649 | 0 | 22,269 | 0 |
| Expenditures Total | \$1,596,620 | \$1,587,969 | \$1,500,921 | \$1,453,377 | \$1,532,895 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|--------------------------------|----------------|----------------|------------------|--------------------|-----------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 15.00 | 12.00 | 12.00 | 12.00 | 12.00 |
| Staffing Total | 15.00 | 12.00 | 12.00 | 12.00 | 12.00 |

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|----------------|----------------|------------------|--------------------|-----------------|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Complete 80% of dispositions within 180 calendar days | 100% | 100% | 80% | 100% | 80% |
| Complete 80% of Oil and Gas Leases within 75 business days | 100% | 100% | 80% | 100% | 80% |
| Complete 80% of survey requests within 30 days of initial request | 65% | 70% | 80% | 80% | 80% |

Public Works

PROGRAM DETAIL

Street Operations

Street Operations provides three key functions: Street Maintenance, Street Sweeping and Materials Lab. The Street Maintenance function provides for maintenance of all public streets, sidewalks, alleys, and municipal parking areas in the city; pavement repairs include patching, milling, and overlays; concrete infrastructure maintenance on streets, including curbs, gutters and sidewalks; installation of handicap ramps in compliance with the Americans with Disabilities Act; gravel surface and shoulder maintenance on rural roads; and routine maintenance including alley grading and pothole repair; and snow removal. The Street Sweeping function provides for cleaning of all public streets, sidewalks, paved alleys and municipal parking lots in the city. Routine street cleaning maintains the overall appearance of the city and is required for regional air and water quality. Compliance with the Regional Air Quality Management Plan requires commitment to a regular frequency of street sweeping, especially during the winter months. Street cleaning is also a requirement of the stormwater permit for the city and is reported annually as part of regulatory compliance. The Materials Lab prepares subsurface soils investigations for city improvement projects; provides testing and qualification of soils, concrete, and asphalt used in city repair, utility replacement, and maintenance operations; and reviews testing of and qualifies materials used in developer infrastructure improvements. This program was affected by the 2024 reorganization. In 2025, the reduction of 2.0 FTE reflects the 2024 reorganization.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Designated Revenues Fund | 0 | 69,977 | 23,076 | 70,771 | 23,076 |
| General Fund | 6,483,528 | 6,689,427 | 9,072,392 | 7,885,047 | 9,371,039 |
| Expenditures Total | \$6,483,528 | \$6,759,404 | \$9,095,468 | \$7,955,818 | \$9,394,115 |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 5,781,265 | 5,913,822 | 8,448,451 | 6,875,180 | 8,845,348 |
| Allocated Expenses | -2,250,597 | -2,565,056 | -2,589,061 | -3,256,367 | -2,903,013 |
| Supplies and Services | 1,164,346 | 1,240,360 | 972,774 | 2,133,878 | 991,574 |
| Utilities | 3,940 | 3,685 | 4,800 | 5,081 | 4,800 |
| Interfund Charges | 1,767,866 | 2,044,244 | 2,258,504 | 2,186,350 | 2,455,406 |
| Capital Related | 16,708 | 122,349 | 0 | 11,696 | 0 |
| Expenditures Total | \$6,483,528 | \$6,759,404 | \$9,095,468 | \$7,955,818 | \$9,394,115 |

| | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| <u>STAFFING SUMMARY</u> | | | | | |
| General Fund | 94.00 | 94.00 | 94.00 | 94.00 | 92.00 |
| Staffing Total | 94.00 | 94.00 | 94.00 | 94.00 | 92.00 |

| | | | | | |
|---|------|------|-----|-----|-----|
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Investigate 90% of requests for concrete repairs and street rehabilitation within three days and respond to caller within four days | 100% | 97% | 90% | 99% | 90% |
| Respond to and repair 90% of pothole requests within 24 hours | 100% | 100% | 90% | 99% | 90% |

Public Works

PROGRAM DETAIL

Transportation and Mobility

The Transportation and Mobility program includes the Traffic Engineering, Traffic Operations, and Engineering Services teams. Traffic Engineering responsibilities include capital improvement projects; evaluating need for traffic signs and signals; reviewing signal timing; coordinating construction detours and lane closures; collecting traffic volume count data; and coordinating with other jurisdictions on traffic improvement projects. Traffic Operations provides for the installation and maintenance of traffic control devices on public streets throughout Aurora. This includes traffic signs, pavement markings, traffic signals, and flashing beacons for school zones. This program also provides for the operation of the central traffic signal system and associated communications equipment as well as managing maintenance of city-owned streetlights. Engineering Services maintains record drawings and reports for infrastructure. This program was affected by the 2024 reorganization. In 2025, the increase of 10.0 FTE reflects the 2024 reorganization.

| | 2022 Actual | 2023 Actual | 2024 Original | 2024 Projection | 2025 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURE SUMMARY BY FUND</u> | | | | | |
| Development Review Fund | 0 | 0 | 0 | 0 | 490,902 |
| General Fund | 2,653,489 | 2,458,766 | 3,461,312 | 3,205,380 | 4,866,112 |
| Expenditures Total | \$2,653,489 | \$2,458,766 | \$3,461,312 | \$3,205,380 | \$5,357,014 |
| <u>EXPENDITURE SUMMARY BY TYPE</u> | | | | | |
| Personal Services | 1,787,946 | 1,788,617 | 2,768,644 | 2,595,395 | 4,615,672 |
| Supplies and Services | 464,853 | 453,825 | 476,843 | 441,922 | 500,862 |
| Interfund Charges | 166,245 | 145,441 | 189,954 | 142,192 | 214,609 |
| Capital Related | 234,445 | 70,883 | 25,871 | 25,871 | 25,871 |
| Expenditures Total | \$2,653,489 | \$2,458,766 | \$3,461,312 | \$3,205,380 | \$5,357,014 |
| <u>STAFFING SUMMARY</u> | | | | | |
| Development Review Fund | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 |
| General Fund | 29.00 | 29.00 | 30.00 | 30.00 | 37.00 |
| Staffing Total | 29.00 | 29.00 | 30.00 | 30.00 | 40.00 |
| <u>PERFORMANCE MEASURE SUMMARY</u> | | | | | |
| Complete 90% of citizen traffic requests within the standard 2 week timeframe | 94% | 86% | 90% | 95% | 90% |
| Complete 95% of Traffic Control Plan (TCP) reviews within the 5 business day working window | 97% | 96% | 95% | 97% | 95% |
| Respond to reported missing traffic signs within 30 minutes during regular business hours and within 60 minutes outside of business hours 90% of the time | 97% | 97% | 90% | 98% | 90% |
| Respond to reported traffic signal malfunctions within 30 minutes during regular business hours and within 60 minutes outside of business hours 95% of the time | 96% | 97% | 95% | 98% | 95% |





City of Aurora, Colorado

**2025 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 2023 through 2029 are presented. The 2023 data represents carryforward appropriations reconciled to the city’s Comprehensive Annual Financial Report. The 2024 data represent an estimate of how the 2024 budget will end the year. The 2025 figures represent the city’s capital budget. All 2026 through 2029 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 2025 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, 2022-2029
 - The Capital Amendments Summary by fund and department
- Section I: Appendices
 - The Building Repair Subfund five-year project detail
 - The Parks and Open Space five-year project detail
 - The Aurora Water five-year project detail

Capital Improvement Program Overview

The City of Aurora’s five-year Capital Improvement Program (CIP) identifies the capital needs of the city and allocates existing funds and projected revenues for projects of \$25,000 or more. All projects must have a long-term benefit of at least five years. The CIP funds:

- Public facilities construction, remodeling, and renovation;
- Street overlay and reconstruction;
- Major water and wastewater infrastructure projects;
- Park land acquisition, development, and improvements;
- Major facilities repair and enhancement;
- Technology improvements and infrastructure;
- Traffic signal installation;
- Major equipment purchases; and
- Art in Public Places.

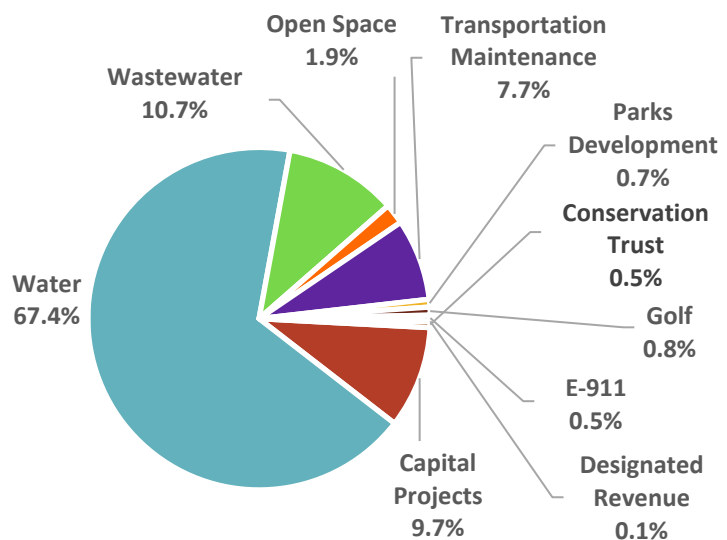
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations for new projects and any requests to revise prior year appropriations, as shown in the Capital Program amendments table. Unlike the operating budget, which authorizes expenditures for only one fiscal year, capital budget appropriations are multi-year and continue until the project is completed or changed by City Council.

OVERVIEW OF FUNDS ASSOCIATED WITH THE CIP

There are multiple funds in the city that include at least some expenditures associated with the CIP. Chart 1 represents the breakdown of projects by fund over the 2025 to 2029 five-year plan. Some of these funds also include annual operating appropriations. Listed below is a brief description of the funds associated with the CIP.

- **Capital Projects Fund.** The Capital Projects Fund (CPF) provides for general government infrastructure and facilities including streets, information systems

Chart 1. Capital Improvement Projects by Fund – Five-Year Plan



and facilities. The broad purpose of the CPF makes it a key resource in achieving many of the city's strategies for growth and maintenance of city facilities and infrastructure. In 2023, five Transportation Maintenance budgets were removed from the CPF to create the new Transportation Maintenance Fund. The CPF accounts for 9.7 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 0.5 percent of the five-year CIP.
- **Designated Revenue Fund.** The Designated Revenue Fund accounts for projects which are funded by designated funds where the size or duration of the funding source does not warrant establishing a separate fund. The Designated Revenue Fund accounts for 0.1 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 0.5 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 0.8 percent of the five-year CIP.
- **Open Space Fund.** The Open Space Fund (OSF) was created in 2011, combining the Arapahoe County Open Space Fund (ArCo Fund) and the Adams County (AdCo) projects. It provides for the acquisition, development, and maintenance of parks and open space in the city. The primary source of revenue for the Open Space Fund is a one quarter of one percent Arapahoe County Open Space sales and use tax. The OSF accounts for 1.9 percent of the five-year CIP.
- **Parks Development Fund.** The Parks Development Fund (PDF) provides for land acquisition and park construction within specific areas determined by the funding source. The primary source of funding is developer contributions. The Parks Development Fund accounts for 0.7 percent of the five-year CIP.
- **Transportation Maintenance Fund.** The Transportation Maintenance Fund (TMF) was created for the 2023 budget, separating the five ongoing transportation maintenance budgets into a separate fund, in order to create a clearer vision for road maintenance. These

Capital Improvement Program - Overview

budgets include Concrete Repair, Street Asphalt Overlay, Chip Seal / Crack Seal, and Street Reconstruction. Transportation Maintenance projects account for 7.7 percent of the five-year CIP.

- **Wastewater Fund.** The Wastewater Fund is an enterprise fund that provides for the infrastructure and operations used in treating and reusing water collected in the sanitary sewer system. Also included in the fund is infrastructure and operations of the City’s storm drainage systems necessary to manage critical water resources and minimize flooding risks in compliance with state and federal regulations. Wastewater projects account for 10.7 percent of the five-year CIP.
- **Water Fund.** The Water Fund is an enterprise fund that provides for the acquisition of water rights and development of storage and conveyance infrastructure as well as for the operation and maintenance of water purification facilities, distribution systems and other associated infrastructure. Water Fund projects are 67.4 percent of the five-year CIP.

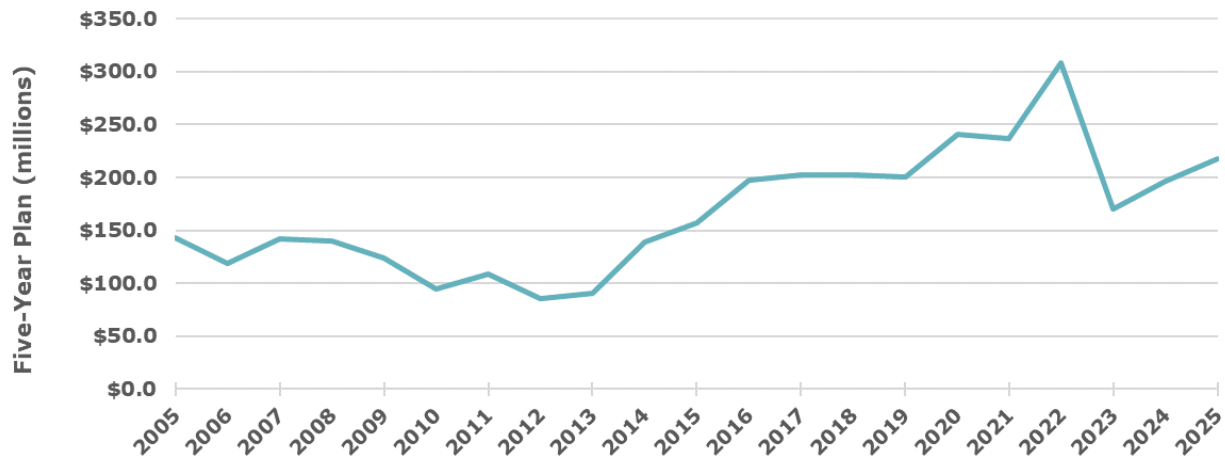
FINANCIAL OVERVIEW OF THE CAPITAL IMPROVEMENT PLAN

Annual capital appropriations from all the city funds are projected to reach \$364.0 million in 2024, while a grand total of \$2.3 billion in capital projects is projected or planned between 2025 and 2029. The plan for each fund and major changes are discussed in the following sections.

Capital Projects Fund (CPF)

The 2025-2029 five-year plan totals \$217.8 million. This is \$21.5 million higher than the \$196.3 million that was in the 2024-2028 five-year plan as shown in Chart 2. It is \$91.1 million lower than the CPF high point (2022) before the Transportation Maintenance Fund (TMF) projects were moved to the TMF. It is \$132.1 million higher than the low point of the fund back in 2012 following the Great Recession.

Chart 2. CPF Five-Year Plan by Year



2025 CPF Plan

Revenue

For 2025, approximately 48.4 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 \$31.3 million and \$38.0 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. Starting in 2027, \$1.6 million of the transfer associated with covering the costs of Tier 1 capital projects in Public Works will no longer be transferred.

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 2024, one-time revenues totaling \$28.2 million are being received for specific projects, including \$20.3 million in TIP-related revenue and \$5.2 million from a specific project associated with Majestic. These revenues are funding specific expenditures as noted below. 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 \$4.0 million is assumed throughout the five-year plan.

Other revenues include:

- \$522,900 for charges for service for the new Enterprise Resource Planning system;
- \$400,000 for a street occupancy fee;
- \$45,000 in charge revenue associated with the Building Repair Subfund; and
- \$44,800 in cell tower revenue, an annual amount tied to a lease payment for a cell tower on Aurora property.

For 2025, CPF revenue is shown in Table 1.

Table 1. 2025 Capital Projects Fund Revenue

| Item | Amount |
|---|----------------------|
| General Fund Transfer – Ordinance | \$ 56,664,700 |
| 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 | 2,269,300 |
| Marijuana Tax Revenue Fund Transfer | 6,000,000 |
| Less Transfer of Funds to Transportation Maintenance Fund | (31,289,700) |
| Capital Impact Fee Revenue | 16,155,000 |
| Adams Co. Transportation Sales Tax | 3,687,200 |
| Interest Earnings | 4,040,000 |
| ERP Charges for Service | 522,900 |
| Street Occupancy Fee | 400,000 |
| Other Revenues | 89,800 |
| Total Sources of Funds | \$ 59,898,300 |

Expenditures

Table 2 denotes significant 2024 projection changes by department.

Table 2. 2024 Projection Changes By Department

| Department | 2024 Original | 2024 Projection | Total Change | Comment |
|--------------|---------------------|---------------------|---------------------|---|
| Finance | \$ 762,600 | \$ 1,062,600 | \$ 300,000 | Financial Systems supplemental |
| Fire | 2,000,000 | 2,000,000 | - | No Change |
| IT | 626,000 | 626,000 | - | No Change |
| Non-Dept | 10,545,800 | 12,929,600 | 2,383,800 | Primarily spring supplemental associated with consolidating street maintenance funds in the TMF |
| PROS | 1,374,800 | 1,374,800 | - | No Change |
| Public Works | 40,429,200 | 66,542,200 | 26,113,000 | \$2.6 million in spring supplemental for various projects primarily for I-70/Picadilly project, \$23.5 million in subsequent adjustments primarily spending of TIP grants |
| Total | \$55,738,400 | \$84,535,200 | \$28,796,800 | |

Table 3 shows the breakdown of 2025 CPF expenditures by department.

Table 3. 2025 Capital Projects Fund Expenditures by Department

| Department | Amount |
|----------------------------------|----------------------|
| Finance | \$ 796,900 |
| Fire | 2,000,000 |
| Housing and Community Services | 17,000,000 |
| Information Technology | 3,302,500 |
| Non-Departmental | 12,659,100 |
| Parks, Recreation and Open Space | 4,464,800 |
| Public Works | 17,218,900 |
| Total | \$ 57,442,200 |

Even though the roadway maintenance projects in Public Works were moved to the TMF, they still have the largest budget in the fund. The \$17.2 million Public Works appropriation includes building repair projects, more variable transportation projects, traffic signal construction, and engineering direct costs. After Public Works, the next largest user of funds is Housing and Community Services, which is using one-time and ongoing capital funds for a new animal shelter. Non-Departmental totals \$12.7 million in 2025 which includes \$5.2 million for Aerotropolis Regional Transportation Authority (ARTA) payments, \$2.5 million for the annual debt payment for a \$35 million transportation-related Certificate of Participation, and \$2.5 million for a one-time SEAM fleet bay cost share.

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 | \$125,753 | \$99,010 | \$224,763 | Direct cost adjustment in accordance with city policy |
| Housing and Community Services | - | 24,500,000 | 24,500,000 | One-time and ongoing funds for animal shelter |
| Information Technology | - | 11,267,543 | 11,267,543 | Spending Enterprise Resource Planning (ERP) funds, Wifi access replacements |
| Non-Dept | 88,497 | (1,860,982) | (1,772,485) | Decreased COPs funds for animal shelter, additional Art In Public Places transfer |
| PROS | (60,000) | 7,150,000 | 7,090,000 | Additional median funds, Colorado Freedom Memorial project |
| Public Works | (26,380,832) | 6,536,767 | (19,844,065) | One time TIP, traffic management and traffic signal projects removed, amendments primarily associated with traffic signal construction and maintenance, traffic calming, and building repair |
| Total | (\$26,226,582) | \$47,692,338 | \$21,465,756 | |

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 2024 to 2028 and the new five-year plan includes projects from 2025 to 2029, any adjustment in budget occurring *solely* due to the elimination of 2024 and the subsequent adding of 2029 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

Capital Improvement Program - Overview

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 \$99,100 is included for direct cost adjustment in accordance with city policy;
- In Housing and Community Services, a \$24.5 million increase associated with one-time and ongoing funds for an animal shelter;
- In Information Technology, a net increase of \$11.3 million is included for additional technology-related infrastructure needs, spending Enterprise Resource Planning (ERP) funds, and Wi-fi access replacements;
- In Non-Departmental, \$1.9 million was removed, primarily decreasing \$500,000 annually associated with the Transportation COPs;
- In Parks, Recreation and Open Space (PROS), \$7.2 million in additional median funds and a one-time project associated with the Colorado Freedom Memorial, and
- In Public Works, a net increase of \$6.5 million is included as amendments, including:
 - \$5.1 million for traffic signal construction and component replacement;
 - \$4.8 million for building repair projects;
 - \$790,000 for traffic calming improvements;
 - \$345,800 for direct (people) costs;
 - (\$4.8 million) to eliminate tier one projects, and
 - \$346,000 in remainder of projects, including sidewalk projects.

OTHER FUNDS

Conservation Trust Fund

The Conservation Trust Fund (CTF) has \$12.5 million in capital spending in the five-year plan. For 2024 capital construction projects include Central Community Park, Rocky Ridge Park, and turf conversions. Significant projects in the 5-year plan include turf conversions, Plains Conservation Center site improvements, system-wide planning projects, and Americans with Disabilities Act (ADA)-related infrastructure projects. The detailed schedule for the CTF projects is presented in Appendix 2.

Enhanced E-911 Fund

The Enhanced E-911 Fund provides for the acquisition, development, and maintenance of the equipment and communication systems related to 911 calls and the 800 MHz radio communication systems. The 800 MHz portable and mobile radio replacement, mobile data computer infrastructure replacement, and Aurora911 console replacement account for the majority of E-911

spending. During the 2025-2029 period, \$12.1 million (0.5 percent of total capital spending) is projected to be spent.

Golf Courses Fund

The Golf Courses Fund's five-year capital plan includes \$17.1 million for turf care equipment, golf cart fleet replacements, and facility repairs and upgrades.

Open Space Fund (OSF)

The Open Space Fund (OSF) combines the Arapahoe County Open Space Fund (ArCo Fund) and the Adams County (AdCo) projects. Specific to Arapahoe County projects, Arapahoe County voters approved a quarter-percent sales and use tax on the 2003 ballot for acquisition, development, and maintenance of open space, parks, and trails in Arapahoe County. Funds spent on maintenance are limited to 20.0 percent of annual revenues. In Adams County, a similar AdCo tax is in place. There is no limit on the amount that can be spent on patrol and environmental education programs in either county.

The OSF provides the city with a valuable opportunity to increase funding for parks and trail development. The five-year plan totals \$43.7 million. Significant capital projects in 2024 include Central Community Park, Plains Conservation Center Improvements, Highland Hollows Park, and Parking lot paving. Significant capital projects in the 2025-2029 plan include Sports Park Improvements, Buckley Quincy Park, Confluence Park, Parking Lot Paving, Dome Park, Utah Park, Great Plains Restrooms, Triple Creek Trail, 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 \$16.4 million over the five-year plan. Significant Capital Projects in 2024 include Lowry Park. In the 2025-2029 plan, Parklands Community Park, Community Park Development, Aurora Highlands, Painted Prairie, Red-tailed Hawk Park, Centre Hills Park and Signature Park are the primary projects. The detailed schedule for the PDF projects is presented in Appendix 2.

Transportation Maintenance Fund

The Transportation Maintenance Fund (TMF) was created for the 2023 budget, separating the ongoing roadway maintenance budget into a separate fund, which creates a clearer vision for road maintenance. Over the five-year plan, \$173.9 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 78.1 percent of the city's five-year capital spending plan. Capital spending for Aurora Water amounts to \$1.8 billion for the 2025-2029 period.

Capital Improvement Program - Overview

In the Water Fund, major capital projects include: Wild Horse Reservoir (\$488.9 million), Improvements to Water Purification Facilities (\$359.5 million), Transmission & Distribution (\$168.5 million), Water Rights Acquisition (\$101.0 million), and Rampart Water Delivery System (\$98.8 million).

In the Wastewater Fund, major capital projects include: New Sewer Line Construction (\$46.0 million), Crossing Structure Projects (\$28.6 million) and Miscellaneous Sewer Replacement (\$23.1 million).

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

OTHER CAPITAL ITEMS OF SIGNIFICANCE

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 \$33.9 million of spending is budgeted from 2025 through 2029, including security projects, building improvement and public safety facility projects. Detail behind these projects can be found in Appendix 2.

Project Management Related Appropriations in the Capital Improvement Program

The Capital Improvement Program (CIP) includes appropriations for project management expenses related directly to capital projects. Table 6 details the project management expenses included in the 2025 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 | 2025 Amount | Description |
|--------------|------|--|-------------|---|
| Finance | CPF | Direct Costs Financial Services | \$227,200 | Funding for operating expenses to provide financial and budget oversight for the city's CPF |
| Finance | CPF | Direct Costs Purchasing Services | \$569,700 | Funding for operating related expenses associated with purchasing services benefiting the CPF |
| Public Works | CPF | Direct Costs Engineering and Design | \$1,877,200 | Funding for operating expenses associated with engineering and design of Public Works' CPF projects |
| Public Works | CPF | Direct Costs Facilities Management | \$226,800 | 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 2025-2029 five-year plan, the AIPP transfer will be approximately \$3.0 million.

Capital Projects Fund Five-Year Plan

| | 2024 Amended | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | Total 2025 - 2029 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|
| Beginning Funds Available | \$ 123,156,391 | \$ 127,088,803 | \$ 129,544,933 | \$ 145,623,019 | \$ 170,715,431 | \$ 189,155,031 | N/A |
| SOURCES OF FUNDS | | | | | | | |
| Transfers In | | | | | | | |
| General Fund Ordinance | \$ 54,095,052 | \$ 56,664,707 | \$ 59,853,863 | \$ 62,693,281 | \$ 64,633,427 | \$ 65,719,689 | \$ 309,564,967 |
| Non-Ordinance Transfers | (640,900) | (640,900) | (640,900) | (640,900) | (640,900) | (640,900) | (3,204,500) |
| Addl Xfer (Spring Supp) | 1,615,592 | - | - | - | - | - | - |
| 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 | 1,772,867 | 2,269,331 | 2,799,610 | 3,372,563 | 3,981,545 | 4,658,659 | 17,081,708 |
| Total Transfer from General Fund | \$ 58,842,611 | \$ 60,293,138 | \$ 64,012,573 | \$ 67,424,944 | \$ 69,974,072 | \$ 71,737,448 | \$ 333,442,175 |
| Marijuana Tax Revenue Fund | 1,600,000 | 1,600,000 | 1,050,000 | - | - | - | 2,650,000 |
| 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 | (30,602,421) | (31,289,713) | (33,819,992) | (34,496,392) | (36,221,212) | (38,032,271) | (173,859,580) |
| Total Transfers In | \$ 34,240,190 | \$ 35,003,425 | \$ 35,642,581 | \$ 37,328,552 | \$ 38,152,860 | \$ 38,105,177 | \$ 184,232,595 |
| Intergovernmental Revenues / Grants / Taxes | | | | | | | |
| Adams County Transportation Sales Tax | 3,587,500 | \$ 3,687,188 | 3,779,368 | \$ 3,873,852 | 3,970,698 | \$ 4,050,112 | \$ 19,361,218 |
| Federal Funds, TIP Funds | 20,284,000 | - | - | - | - | - | - |
| Majestic receivable | 5,215,000 | - | - | - | - | - | - |
| ARTA Funds | 1,500,000 | - | - | - | - | - | - |
| E470 Signals (Spring Supp) | 1,200,000 | - | - | - | - | - | - |
| Total Intergovernmental / Grants / Other | \$ 31,786,500 | \$ 3,687,188 | \$ 3,779,368 | \$ 3,873,852 | \$ 3,970,698 | \$ 4,050,112 | \$ 19,361,218 |
| Total Interest | \$ 4,020,000 | \$ 4,040,000 | \$ 4,060,000 | \$ 4,080,000 | \$ 4,100,000 | \$ 4,100,000 | 20,380,000 |
| Charges for Service / Licenses & Permits | | | | | | | |
| Street Occupancy Fee | \$ 800,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 2,000,000 |
| ERP Charges for Service | 798,297 | 522,927 | 288,737 | 287,518 | 292,608 | 287,451 | 1,679,239 |
| 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 |
| Insurance Proceeds | 2,875 | - | - | - | - | - | - |
| Capital Impact Fee Revenue | 16,730,000 | 16,155,000 | 16,155,000 | 16,155,000 | 16,155,000 | 16,155,000 | 80,775,000 |
| Total Other Revenues | \$ 18,420,962 | \$ 17,167,717 | \$ 16,933,527 | \$ 16,932,308 | \$ 16,937,398 | \$ 16,932,241 | \$ 84,903,189 |
| TOTAL SOURCES OF FUNDS | \$ 88,467,652 | \$ 59,898,330 | \$ 60,415,476 | \$ 62,214,712 | \$ 63,160,956 | \$ 63,187,530 | \$ 308,877,003 |

Capital Projects Fund Five-Year Plan

| | 2024 Amended | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | Total 2025 - 2029 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| USES OF FUNDS | | | | | | | |
| Finance | \$ 1,062,591 | \$ 796,921 | \$ 824,813 | \$ 853,682 | \$ 883,561 | \$ 914,486 | \$ 4,273,463 |
| Fire | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 10,000,000 |
| Housing and Community Services | - | 17,000,000 | 3,000,000 | 1,500,000 | 1,500,000 | 1,500,000 | 24,500,000 |
| Information Technology | 626,000 | 3,302,527 | 2,772,103 | 2,766,215 | 2,790,806 | 2,765,892 | 14,397,543 |
| Non-Departmental | 12,929,628 | 12,659,118 | 10,077,758 | 10,158,082 | 10,241,876 | 10,164,963 | 53,301,797 |
| Parks & Open Space | 1,374,790 | 4,464,790 | 2,314,790 | 2,314,790 | 2,314,790 | 2,314,790 | 13,723,950 |
| Public Works | 66,542,231 | 17,218,844 | 23,347,925 | 17,529,531 | 24,990,323 | 14,520,471 | 97,607,094 |
| TOTAL USES OF FUNDS | \$ 84,535,240 | \$ 57,442,200 | \$ 44,337,389 | \$ 37,122,300 | \$ 44,721,356 | \$ 34,180,602 | \$ 217,803,847 |
| Net Sources Less Uses | \$ 3,932,412 | \$ 2,456,130 | \$ 16,078,086 | \$ 25,092,412 | \$ 18,439,601 | \$ 29,006,928 | \$ 91,073,156 |
| Funds Available for Future Projects | \$ 127,088,803 | \$ 129,544,933 | \$ 145,623,019 | \$ 170,715,431 | \$ 189,155,031 | \$ 218,161,959 | |
| Funds Available Breakdown | | | | | | | |
| Committed for DIA Noise, Other | \$ 1,371,492 | \$ 1,371,492 | \$ 1,371,492 | \$ 1,371,492 | \$ 1,371,492 | \$ 1,371,492 | |
| 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 | 873,164 | 873,164 | 873,164 | 873,164 | 873,164 | 873,164 | |
| Committed for PW IGAs | 960,063 | 960,063 | 960,063 | 960,063 | 960,063 | 960,063 | |
| Committed for Evidence Storage | - | 2,700,000 | 2,700,000 | 2,700,000 | 2,700,000 | 2,700,000 | |
| Committed for Navigation Campus | 503,808 | 503,808 | 503,808 | 503,808 | 503,808 | 503,808 | |
| Committed for Local Matches | 5,427,000 | 7,037,000 | 8,057,000 | 17,497,000 | 19,847,000 | 32,737,000 | |
| Committed for Cybersecurity | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | |
| Committed for ERP | 7,252,490 | 5,929,131 | 4,823,005 | 3,721,549 | 2,600,592 | 1,499,391 | |
| Committed for Future Spending | 6,950,000 | 1,550,000 | 500,000 | - | - | - | |
| Committed for Court Improvements | 1,315,592 | 1,315,592 | 1,315,592 | 1,315,592 | 1,315,592 | 1,315,592 | |
| Restricted for Capital Impact Fees | 96,353,457 | 101,228,457 | 118,449,457 | 135,670,457 | 152,891,457 | 170,112,457 | |
| Assigned for 5-Year Capital Needs | \$ 81,737 | \$ 76,226 | \$ 69,438 | \$ 102,306 | \$ 91,864 | \$ 88,992 | |

**2025 - 2029 Capital Improvement Program
Summary by Fund**

| Fund | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|--|--|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| Capital Projects Fund | 203,700,827 | 84,535,240 | 57,442,200 | 44,337,389 | 37,122,300 | 44,721,356 | 34,180,602 | 217,803,847 |
| Conservation Trust Fund | 9,680,041 | 4,782,500 | 3,465,000 | 3,330,000 | 2,770,000 | 1,675,000 | 1,235,000 | 12,475,000 |
| Designated Revenues Fund | 0 | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 1,500,000 |
| Enhanced E-911 Fund | 3,895,898 | 4,225,302 | 2,421,830 | 1,200,000 | 1,200,000 | 4,200,000 | 3,100,000 | 12,121,830 |
| Gifts & Grants Fund | 5,296,689 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Golf Courses Fund | 328,495 | 800,000 | 2,050,000 | 2,570,000 | 4,150,000 | 4,010,000 | 4,300,000 | 17,080,000 |
| Open Space Fund | 20,728,936 | 10,075,000 | 8,860,000 | 8,495,000 | 8,660,000 | 12,445,000 | 5,250,000 | 43,710,000 |
| Parks Development Fund | 8,441,376 | 2,041,902 | 3,094,373 | 8,524,952 | 4,702,072 | 42,599 | 0 | 16,363,996 |
| Transportation Maintenance Fund | 18,098,292 | 33,329,518 | 31,289,713 | 33,819,992 | 34,496,392 | 36,221,210 | 38,032,271 | 173,859,578 |
| Wastewater Fund | 61,975,443 | 57,731,692 | 83,934,776 | 34,353,965 | 28,252,625 | 45,512,866 | 48,682,070 | 240,736,302 |
| Water Fund | 175,648,226 | 166,522,177 | 269,772,992 | 327,463,150 | 332,723,595 | 300,498,501 | 291,695,467 | 1,522,153,705 |
| Total Capital Improvement Program | \$507,794,223 | \$364,043,331 | \$463,830,884 | \$464,094,448 | \$454,076,984 | \$449,326,532 | \$426,475,410 | \$2,257,804,258 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|---|----------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|---------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Capital Projects Fund</u> | | | | | | | | | |
| <i>Finance</i> | | | | | | | | | |
| 34017 | Direct Costs Financial Services | 0 | 215,587 | 227,239 | 235,192 | 243,424 | 251,944 | 260,762 | 1,218,561 |
| 34026 | Remodel for Check 21 Systems | 18,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34501 | Direct Costs-Purchasing Svcs | 0 | 547,004 | 569,682 | 589,621 | 610,258 | 631,617 | 653,724 | 3,054,902 |
| 34702 | Financial Systems (Accounting, T&L, and Budget) | 64,706 | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Finance | | \$83,321 | \$1,062,591 | \$796,921 | \$824,813 | \$853,682 | \$883,561 | \$914,486 | \$4,273,463 |
| <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 |
| 58738 | Cross Creek Fire Station | 71,379 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fire | | \$71,379 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$10,000,000 |
| <i>Housing and Community Services</i> | | | | | | | | | |
| 64633 | Animal Shelter Project | 0 | 0 | 17,000,000 | 3,000,000 | 1,500,000 | 1,500,000 | 1,500,000 | 24,500,000 |
| Total Housing and Community Services | | \$0 | \$0 | \$17,000,000 | \$3,000,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$24,500,000 |
| <i>Information Technology</i> | | | | | | | | | |
| (New) | Camera Replacements | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| 37714 | Systems and Network Replacement | 178,880 | 326,000 | 400,000 | 326,000 | 326,000 | 326,000 | 326,000 | 1,704,000 |
| 37721 | Handsets | 0 | 0 | 105,000 | 0 | 0 | 0 | 0 | 105,000 |
| 37721 | Technology Infrastructure Expansion | 140,734 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,500,000 |
| 37754 | Regional Crime Lab Technology Costs | 29,464 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37757 | CAPSTC Ventilation System | 73,099 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37758 | Enterprise Resource Planning System Replacement | 3,963,825 | 0 | 1,846,286 | 1,394,862 | 1,388,974 | 1,413,565 | 1,388,651 | 7,432,338 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|---|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|---------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Capital Projects Fund</u> | | | | | | | | | |
| <i>Information Technology</i> | | | | | | | | | |
| 37763 | Wifi Access Replacements | 0 | 0 | 651,241 | 651,241 | 651,241 | 651,241 | 651,241 | 3,256,205 |
| Total Information Technology | | \$4,386,002 | \$626,000 | \$3,302,527 | \$2,772,103 | \$2,766,215 | \$2,790,806 | \$2,765,892 | \$14,397,543 |
| <i>Non-Departmental</i> | | | | | | | | | |
| (New) | Transfer to Transportation Maintenance Fund | 0 | 2,683,834 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25082 | Art in Public Places (Transfer to Cultural Fund) | 0 | 517,894 | 689,481 | 570,107 | 554,137 | 637,931 | 561,018 | 3,012,674 |
| 25194 | Colfax Improvements | 432,934 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25210 | HW 30 Landfill Remediation | 100,432 | 450,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| 25407 | ARTA Payment | 0 | 5,277,900 | 5,219,637 | 5,257,651 | 5,353,945 | 5,353,945 | 5,353,945 | 26,539,123 |
| 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 | 11,670,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25753 | Greenhouse Set-Aside Funds | 350,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25754 | Transportation Maintenance COP Payment | 9,182 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 12,500,000 |
| 25755 | SEAM Fleet Bay and Fueling Cost Share | 0 | 0 | 2,500,000 | 0 | 0 | 0 | 0 | 2,500,000 |
| Total Non-Departmental | | \$15,592,534 | \$12,929,628 | \$12,659,118 | \$10,077,758 | \$10,158,082 | \$10,241,876 | \$10,164,963 | \$53,301,797 |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | | |
| 61842 | Infrastructure Trails-CPF | 5,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|--|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|---------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Capital Projects Fund</u> | | | | | | | | | |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | | |
| 61969 | Median Maintenance | 240,282 | 44,790 | 44,790 | 44,790 | 44,790 | 44,790 | 44,790 | 223,950 |
| 62023 | Fire Stations Xeric Landscape - CPF | 394,591 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| 62027 | HL Canal Underpass TIP match - CPF | 740,000 | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62046 | Smoky Hill Median-CPF | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62048 | Colorado Freedom Memorial Project | 0 | 0 | 450,000 | 0 | 0 | 0 | 0 | 450,000 |
| 62700 | SE Parking Lot and Trails-CPF | 1,430,133 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62807 | DeLaney Farm Site Improvements-CPF | 6,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62846 | Median Development-CPF | 2,857,407 | 1,000,000 | 3,950,000 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 | 12,950,000 |
| 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 | 52,205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62975 | AMC Landscaping | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62980 | HLC Tip Match-CPF | 859,648 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62982 | DRCOG Subregional TIP Grant | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63740 | Plains Conservation Ctr Improve-CPF | 53,659 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63743 | Sand Creek Park Shelter-CPF | 16,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Parks, Recreation & Open Space | | \$6,690,322 | \$1,374,790 | \$4,464,790 | \$2,314,790 | \$2,314,790 | \$2,314,790 | \$2,314,790 | \$13,723,950 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|--|--|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Capital Projects Fund</u> | | | | | | | | | |
| <i>Planning and Business Development</i> | | | | | | | | | |
| 67436 | 13th Ave Corr Study | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67443 | Fletcher Plaza Project | 1,244 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67447 | Multi Modal Transportation Master Plan | 3,191,003 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67449 | Aurora Aerotropolis | 119,068 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67703 | 1400 Dallas Street Improvement | 81,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67704 | Colfax Corridor Streetscapes Improvements | 49,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67810 | People's Bldg Construction | 2,671 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67812 | GOH Mid-Block Lighting | 655,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Planning and Business Development | | \$4,100,631 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Public Works</i> | | | | | | | | | |
| (New) | Fleet Expansion at SEAM | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 0 | 1,000,000 |
| (New) | Infill Development | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 500,000 |
| (New) | Traffic Signal Retiming | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 0 | 1,000,000 |
| 49600 | Conservatory Metro District | 841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49635 | Colorado Ave West of Havana Sidewalk | 0 | 0 | 296,000 | 0 | 0 | 0 | 0 | 296,000 |
| 49636 | Sidewalk infill 22nd Place from Tower to Carmel | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 50,000 |
| 49639 | Majestic Project | 0 | 5,215,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49642 | 13th Avenue Multimodal TIP | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49643 | Gun Club Mutimodal TIP | 0 | 2,500,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49644 | Alameda I-225 Bridge Design TIP | 0 | 3,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|-------------------------------------|---|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|-----------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Capital Projects Fund</u> | | | | | | | | | |
| <i>Public Works</i> | | | | | | | | | |
| 49645 | Peoria Bridge Design TIP | 0 | 3,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49646 | Laredo Bridge Over Highline TIP | 0 | 444,740 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49647 | Animal Shelter Update/Expansion | 0 | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49648 | Building Improvement Master Plan / Implementation | 0 | 1,300,000 | 0 | 0 | 1,000,000 | 3,475,000 | 0 | 4,475,000 |
| 49649 | Central Library Room Upgrade | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49650 | Multimodal Implementation | 0 | 600,000 | 0 | 0 | 1,000,000 | 3,475,000 | 0 | 4,475,000 |
| 49651 | Parker Quincy Smoky Hill TIP | 0 | 9,171,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49652 | Public Safety Master Plan / Implementation | 700,000 | 600,000 | 0 | 0 | 1,000,000 | 3,475,000 | 0 | 4,475,000 |
| 49653 | 11th Havana Del Mar HSIP | 3,750,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49654 | Police Firing Range PEMB | 0 | 2,900,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49655 | Advanced Traffic Signal Controllers | 795,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49656 | Chase Drain Rebate Program | 222,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49657 | Missing Sidewalks PH1 TIP | 3,085,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49658 | Missing Sidewalks PH 2 TIP | 6,640,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49659 | Smith Road Multimodal Corridor Design | 4,920,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49660 | Traffic Management System | 2,500,000 | 1,000,000 | 0 | 1,000,000 | 0 | 0 | 0 | 1,000,000 |
| 49663 | Advanced Traffic Signal System | 377,204 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49664 | Picadilly Road Agreements | 7,244,000 | 3,900,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49666 | I70 Picadilly FASTER Grant | 7,674,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49667 | I70 Picadilly BUILD Grant | 21,758,698 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|-------------------------------------|--|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Capital Projects Fund</u> | | | | | | | | |
| <i>Public Works</i> | | | | | | | | |
| 49673 | 25th Ave Ped Imp CMPI | 15,806 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49674 | Montview Redesign IGA | 23,928 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49675 | Nine Mile Ped Bridge | 7,934,070 | 4,000,000 | 0 | 0 | 0 | 0 | 0 |
| 49676 | Chambers Sand Crk Bridge Rehab | 134,706 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49677 | Aurora Parkway SARIA | 347,953 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49678 | I-70 / Picadilly 30 Percent Design | 40,551,983 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49680 | HSIP Grant 19/20 | 1,920,593 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49681 | Imboden Road | 218,382 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49682 | Picadilly -Smith to 26th Agreement | 850,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49684 | Security Enhancements | 1,207,037 | 1,220,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 49686 | Jewell Avenue Ped Crossing | 290,600 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49687 | Gun Club Priority Proj SARIA | 3,389,158 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49688 | Gartrell Priority Proj SARIA | 81,666 | 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 |
| 49692 | Travel Time Monitoring Grant | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49693 | ADA Accomodation Equity and Access | 910,697 | 0 | 1,000,000 | 0 | 0 | 0 | 1,000,000 |
| 49695 | NW Aurora Mobility and Access Implementation | 35,040 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49696 | E-470 Loan Repayment | 30,300 | 235,000 | 235,000 | 235,000 | 235,000 | 235,000 | 235,000 |
| 49699 | Transportation Priority Projects | 12,193,577 | 1,600,000 | 1,600,000 | 1,600,000 | 0 | 0 | 0 |
| 49702 | Miscellaneous Street Improvements | 3,459,388 | 2,250,000 | 1,480,000 | 1,480,000 | 1,480,000 | 1,480,000 | 1,480,000 |
| 49705 | Sidewalk/ADA Improvements | 0 | 410,000 | 0 | 0 | 0 | 0 | 0 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|-------------------------------------|---|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Capital Projects Fund</u> | | | | | | | | | |
| <i>Public Works</i> | | | | | | | | | |
| 49710 | Traffic Signal Construction | 6,109,473 | 2,712,500 | 2,550,000 | 2,750,000 | 2,850,000 | 2,850,000 | 2,725,000 | 13,725,000 |
| 49712 | Street Asphalt Overlay Program | 5,733,155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49713 | Concrete Repair Program | 36,332 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49721 | Street Reconstruction | 29,366 | - 29,366 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49743 | Transportation Improvement Program | 2,967,351 | 4,073,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49753 | Northwest Aurora Alley Paving Program | 525,001 | 551,250 | 578,810 | 607,750 | 638,138 | 670,045 | 703,547 | 3,198,290 |
| 49779 | Direct Costs - Design and Engineering CPF | 0 | 1,810,586 | 1,877,186 | 1,942,888 | 2,010,889 | 2,081,270 | 2,154,114 | 10,066,347 |
| 49786 | Traffic Signal Component Replacement | 2,238,548 | 580,000 | 690,000 | 1,025,000 | 735,000 | 745,000 | 755,000 | 3,950,000 |
| 49793 | Street Maintenance - Asphalt Overlay In House | 2,662,617 | - 2,609,072 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49794 | Street Maintenance - Chip Seal/Crack Seal | 49,463 | - 45,396 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49821 | Bridge Maintenance | 1,730,634 | 355,260 | 50,000 | 1,050,000 | 50,000 | 50,000 | 50,000 | 1,250,000 |
| 49872 | Direct Costs - Building Repair CPF | 0 | 187,397 | 226,828 | 234,767 | 242,984 | 251,488 | 260,290 | 1,216,357 |
| 49875 | Building Repair Projects - CPF | 6,247,652 | 6,765,395 | 3,997,520 | 5,367,520 | 4,432,520 | 4,347,520 | 4,302,520 | 22,447,600 |
| 49937 | Bicycle Aurora Phase 1 Funding | 831,031 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| 49940 | Buckley AFB Accel-Decel Lanes | 663,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49946 | Streets Condition Testing | 30,000 | 120,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| 49955 | Police District 2 Debt Service | 782,182 | 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 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|---|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Capital Projects Fund</u> | | | | | | | | | |
| <i>Public Works</i> | | | | | | | | | |
| 49964 | Multimodal Connections - TOD first/last mile | 1,220,508 | 250,000 | 200,000 | 700,000 | 200,000 | 200,000 | 200,000 | 1,500,000 |
| 49970 | Quincy Widening | 339,799 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49974 | Police Security Enhancements | 10,046 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49981 | Traffic Signal Inspection and Repair | 91,144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49983 | Traffic Calming Improvements | 2,721,190 | 1,842,500 | 832,500 | 800,000 | 100,000 | 100,000 | 100,000 | 1,932,500 |
| 49992 | Picadilly I-70 Interchange | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49993 | Roadway Safety Improvements | 1,028,763 | 370,000 | 0 | 500,000 | 0 | 0 | 0 | 500,000 |
| 49994 | Harvest Extension: Alexander to Orchard | 1,339,076 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49995 | Westerly Creek | 1,068,376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49997 | Road Maintenance IGA | 384 | 1,487,437 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Public Works | | \$172,776,638 | \$66,542,231 | \$17,218,844 | \$23,347,925 | \$17,529,531 | \$24,990,323 | \$14,520,471 | \$97,607,094 |
| Total Capital Projects Fund | | \$203,700,827 | \$84,535,240 | \$57,442,200 | \$44,337,389 | \$37,122,300 | \$44,721,356 | \$34,180,602 | \$217,803,847 |
| <u>Conservation Trust Fund</u> | | | | | | | | | |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | | |
| (New) | Infrastructure Recreation-CTF | 1,936,780 | 140,000 | 140,000 | 140,000 | 120,000 | 120,000 | 0 | 520,000 |
| (New) | Systemwide Planning - CTF | 500,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 500,000 | 1,700,000 |
| 61703 | Infrastructure Parks-CTF | 2,469,154 | 1,537,500 | 1,925,000 | 1,660,000 | 1,635,000 | 1,080,000 | 685,000 | 6,985,000 |
| 61794 | Infrastructure Trails-CTF | 129,534 | 225,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61847 | Infrastructure Open Space-CTF | 292,260 | 20,000 | 70,000 | 20,000 | 115,000 | 25,000 | 0 | 230,000 |
| 61850 | Systemwide Improvements - CTF | 20,472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|--|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|---------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Conservation Trust Fund</u> | | | | | | | | | |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | | |
| 61886 | Construction Open Space-CTF | 2,843,892 | 410,000 | 780,000 | 710,000 | 500,000 | 150,000 | 50,000 | 2,190,000 |
| 61887 | Construction Parks-CTF | 1,427,949 | 2,150,000 | 250,000 | 500,000 | 100,000 | 0 | 0 | 850,000 |
| 63754 | Aur Res Infrastructure-CTF | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Parks, Recreation & Open Space | | \$9,680,041 | \$4,782,500 | \$3,465,000 | \$3,330,000 | \$2,770,000 | \$1,675,000 | \$1,235,000 | \$12,475,000 |
| Total Conservation Trust Fund | | \$9,680,041 | \$4,782,500 | \$3,465,000 | \$3,330,000 | \$2,770,000 | \$1,675,000 | \$1,235,000 | \$12,475,000 |
| <u>Designated Revenues Fund</u> | | | | | | | | | |
| <i>Communications</i> | | | | | | | | | |
| 19028 | Aurora Television 4K Upgrade | 0 | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 1,500,000 |
| Total Communications | | \$0 | \$0 | \$1,500,000 | \$0 | \$0 | \$0 | \$0 | \$1,500,000 |
| Total Designated Revenues Fund | | \$0 | \$0 | \$1,500,000 | \$0 | \$0 | \$0 | \$0 | \$1,500,000 |
| <u>Enhanced E-911 Fund</u> | | | | | | | | | |
| <i>Information Technology</i> | | | | | | | | | |
| (New) | Aurora911 Console Replacement | 0 | 0 | 0 | 0 | 0 | 3,000,000 | 0 | 3,000,000 |
| 37729 | 800 MHz Radio System Upgrade | 48,107 | 1,816,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37733 | MDC Infrastructure Replacement | 1,529,924 | 451,802 | 871,830 | 0 | 0 | 0 | 1,900,000 | 2,771,830 |
| 37734 | Computer Aided Dispatch Upgrade | 0 | 0 | 350,000 | 0 | 0 | 0 | 0 | 350,000 |
| 37742 | Uninterruptible Power System Replacement | 21,785 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37747 | Radio System Infrastructure Upgrade | 1,776,182 | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37748 | Public Safety Fiber | 19,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37760 | 911 Systems Cybersecurity Prog | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|--|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|---------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Enhanced E-911 Fund</u> | | | | | | | | | |
| <i>Information Technology</i> | | | | | | | | | |
| 37761 | E-911 Call Management System | 0 | 1,257,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37762 | 800 MHz Portable and Mobile Replacement | 0 | 200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 6,000,000 |
| Total Information Technology | | \$3,895,898 | \$4,225,302 | \$2,421,830 | \$1,200,000 | \$1,200,000 | \$4,200,000 | \$3,100,000 | \$12,121,830 |
| Total Enhanced E-911 Fund | | \$3,895,898 | \$4,225,302 | \$2,421,830 | \$1,200,000 | \$1,200,000 | \$4,200,000 | \$3,100,000 | \$12,121,830 |
| <u>Gifts & Grants Fund</u> | | | | | | | | | |
| <i>Non-Departmental</i> | | | | | | | | | |
| 25514 | ADA Imp Council Chambers | 37,044 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25522 | Park Renovations By Ward | 798,028 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25523 | Fire Station Improvements | 388,795 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25524 | Animal Shelter Renovations | 395,561 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Non-Departmental | | \$1,619,428 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | | |
| 61710 | Cherry Creek Bike Path-Grant | 2,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62014 | Fulton Park ArCo Grant | 14,005 | 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 | 198,223 | 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 | 1,096,816 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62039 | Sand Creek Trail Grant-AdCo | 243,394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62859 | Tollgate Trail ArCo Grant | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62890 | Sand Creek Park GOCO Inspire Grant | 381 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|---|--|----------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Gifts & Grants Fund</u> | | | | | | | | |
| <i>Parks, Recreation & 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 |
| Total Parks, Recreation & Open Space | | \$3,675,906 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Planning and Business Development</i> | | | | | | | | |
| 67416 | Brownfields RLF | 1,355 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Planning and Business Development | | \$1,355 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Gifts & Grants Fund | | \$5,296,689 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>Golf Courses Fund</u> | | | | | | | | |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | |
| 61606 | Golf-Infra CTF Support | 127,534 | 250,000 | 0 | 0 | 0 | 0 | 0 |
| 61626 | Saddle Rock Capital-GF | 0 | 0 | 0 | 0 | 0 | 3,500,000 | 3,500,000 |
| 63733 | Golf Infrastructure Capital Projects | 200,961 | 550,000 | 2,050,000 | 2,570,000 | 4,150,000 | 4,010,000 | 800,000 |
| Total Parks, Recreation & Open Space | | \$328,495 | \$800,000 | \$2,050,000 | \$2,570,000 | \$4,150,000 | \$4,010,000 | \$4,300,000 |
| Total Golf Courses Fund | | \$328,495 | \$800,000 | \$2,050,000 | \$2,570,000 | \$4,150,000 | \$4,010,000 | \$4,300,000 |
| <u>Open Space Fund</u> | | | | | | | | |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | |
| (New) | Infrastructure Recreation-AdCo | 1,727 | 0 | 0 | 0 | 0 | 0 | 0 |
| (New) | Infrastructure Trails-AdCo | 6,008 | 25,000 | 0 | 25,000 | 0 | 0 | 25,000 |
| (New) | Systemwide Planning - Open Space | 1,096,000 | 500,000 | 500,000 | 0 | 0 | 0 | 500,000 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|--|----------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------------|---------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Open Space Fund</u> | | | | | | | | | |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | | |
| 61835 | Infrastructure Trails-ArCo | 964,321 | 250,000 | 750,000 | 550,000 | 300,000 | 0 | 150,000 | 1,750,000 |
| 61892 | Construction Open Space-ArCo | 5,124,866 | 1,300,000 | 1,700,000 | 1,250,000 | 500,000 | 200,000 | 100,000 | 3,750,000 |
| 61902 | Construction Parks-ArCo | 9,675,558 | 5,350,000 | 3,550,000 | 3,000,000 | 2,250,000 | 6,700,000 | 4,000,000 | 19,500,000 |
| 61903 | Infrastructure Parks-ArCo | 1,881,149 | 970,000 | 700,000 | 2,090,000 | 1,615,000 | 1,445,000 | 740,000 | 6,590,000 |
| 61906 | Infrastructure Open Space-ArCo | 423,183 | 80,000 | 270,000 | 100,000 | 1,225,000 | 100,000 | 0 | 1,695,000 |
| 62044 | Parks Parking Lot Paving ArCo | 0 | 1,000,000 | 1,000,000 | 1,000,000 | 500,000 | 500,000 | 0 | 3,000,000 |
| 62744 | Construction Open Space-AdCo | 1,002,983 | 400,000 | 200,000 | 100,000 | 50,000 | 50,000 | 50,000 | 450,000 |
| 62745 | Infrastructure Open Space-AdCo | 150,000 | 20,000 | 50,000 | 0 | 210,000 | 20,000 | 0 | 280,000 |
| 62771 | Construction Parks-AdCo | 300,000 | 0 | 0 | 0 | 1,500,000 | 3,000,000 | 0 | 4,500,000 |
| 62800 | Infrastructure Parks-AdCo | 103,141 | 180,000 | 140,000 | 380,000 | 510,000 | 430,000 | 210,000 | 1,670,000 |
| Total Parks, Recreation & Open Space | | \$20,728,936 | \$10,075,000 | \$8,860,000 | \$8,495,000 | \$8,660,000 | \$12,445,000 | \$5,250,000 | \$43,710,000 |
| Total Open Space Fund | | \$20,728,936 | \$10,075,000 | \$8,860,000 | \$8,495,000 | \$8,660,000 | \$12,445,000 | \$5,250,000 | \$43,710,000 |
| <u>Parks Development Fund</u> | | | | | | | | | |
| <i>Parks, Recreation & Open Space</i> | | | | | | | | | |
| (New) | Community Parks Development | 0 | 0 | 0 | 8,468,466 | 4,000,000 | 0 | 0 | 12,468,466 |
| (New) | Infrastructure Parks-PDF | 316,595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (New) | Systemwide Planning - PDF | 301,979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61760 | Cherry Creek Bike Path-PDF | 0 | 0 | 51,882 | 0 | 0 | 0 | 0 | 51,882 |
| 61894 | Construction Parks-PDF | 7,822,802 | 2,041,902 | 3,042,491 | 56,486 | 702,072 | 42,599 | 0 | 3,843,648 |
| Total Parks, Recreation & Open Space | | \$8,441,376 | \$2,041,902 | \$3,094,373 | \$8,524,952 | \$4,702,072 | \$42,599 | \$0 | \$16,363,996 |
| Total Parks Development Fund | | \$8,441,376 | \$2,041,902 | \$3,094,373 | \$8,524,952 | \$4,702,072 | \$42,599 | \$0 | \$16,363,996 |

2025 - 2029 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

| Fund\Department\Project\Title | 2024 | | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|--|----------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|----------------------|
| | Carryforward Appropriation ¹ | Projected Budget ² | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Transportation Maintenance Fund</u> | | | | | | | | | |
| <i>Public Works</i> | | | | | | | | | |
| 48001 | Concrete Repair Program - TMF | 81,466 | 2,224,000 | 2,224,000 | 2,224,000 | 2,268,480 | 2,381,904 | 2,500,999 | 11,599,383 |
| 48002 | Street Maintenance and Reconstruction -TMF | 18,016,826 | 30,186,701 | 28,119,331 | 30,649,610 | 31,262,602 | 32,825,730 | 34,467,017 | 157,324,290 |
| 48004 | Street Maintenance - Asphalt Overlay In House TMF | 0 | 918,817 | 946,382 | 946,382 | 965,310 | 1,013,576 | 1,064,255 | 4,935,905 |
| Total Public Works | | \$18,098,292 | \$33,329,518 | \$31,289,713 | \$33,819,992 | \$34,496,392 | \$36,221,210 | \$38,032,271 | \$173,859,578 |
| Total Transportation Maintenance Fund | | \$18,098,292 | \$33,329,518 | \$31,289,713 | \$33,819,992 | \$34,496,392 | \$36,221,210 | \$38,032,271 | \$173,859,578 |
| Total Capital Improvement Program (Excluding Aurora Water) | | \$270,170,554 | \$139,789,462 | \$110,123,116 | \$102,277,333 | \$93,100,764 | \$103,315,165 | \$86,097,873 | \$494,914,251 |

2025 - 2029 Capital Improvement Program Aurora Water Projects as Adopted by City Council

| Fund\Department\Project\Title | Carryforward Appropriation 2023 ¹ | 2024 Projected Budget ² | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|--|--|--|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------|
| | | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Wastewater Fund</u> | | | | | | | | |
| Collection | 42,391,924 | 45,761,878 | 33,305,167 | 6,617,211 | 11,795,699 | 21,591,057 | 23,406,820 | 96,715,954 |
| Operations & General Management | 7,534,752 | -2,951,662 | 3,305,000 | 5,340,000 | 2,000,000 | 1,910,000 | 4,710,000 | 17,265,000 |
| Storm Water | 12,048,767 | 14,921,476 | 47,324,609 | 22,396,754 | 14,456,926 | 22,011,809 | 20,565,250 | 126,755,348 |
| Total Wastewater Fund | \$61,975,443 | \$57,731,692 | \$83,934,776 | \$34,353,965 | \$28,252,625 | \$45,512,866 | \$48,682,070 | \$240,736,302 |
| <u>Water Fund</u> | | | | | | | | |
| Operations & General Management | 7,409,594 | 2,500,649 | 8,970,000 | 2,530,000 | 1,090,000 | 2,250,000 | 2,960,000 | 17,800,000 |
| Pumping | 8,008,554 | 3,850,000 | 23,100,000 | 13,000,000 | 5,700,000 | 11,188,000 | 24,132,100 | 77,120,100 |
| Source of Supply Other | 25,551,791 | 58,813,655 | 77,050,000 | 67,900,000 | 14,750,000 | 13,900,000 | 6,250,000 | 179,850,000 |
| Source of Supply Storage | 24,043,781 | 27,625,186 | 40,415,000 | 112,595,000 | 164,915,000 | 130,045,000 | 128,060,000 | 576,030,000 |
| Source of Supply Water | 27,142,269 | 40,823,178 | 34,900,000 | 27,500,000 | 28,000,000 | 20,000,000 | 33,000,000 | 143,400,000 |
| Transmission & Distribution | 40,673,228 | 26,721,792 | 40,167,992 | 34,293,650 | 34,785,195 | 24,314,801 | 34,917,667 | 168,479,305 |
| Treatment | 42,819,009 | 6,187,717 | 45,170,000 | 69,644,500 | 83,483,400 | 98,800,700 | 62,375,700 | 359,474,300 |
| Total Water Fund | \$175,648,226 | \$166,522,177 | \$269,772,992 | \$327,463,150 | \$332,723,595 | \$300,498,501 | \$291,695,467 | \$1,522,153,705 |
| Total Aurora Water | \$237,623,669 | \$224,253,869 | \$353,707,768 | \$361,817,115 | \$360,976,220 | \$346,011,367 | \$340,377,537 | \$1,762,890,007 |
| Total Capital Improvement Program | \$507,794,223 | \$364,043,331 | \$463,830,884 | \$464,094,448 | \$454,076,984 | \$449,326,532 | \$426,475,410 | \$2,257,804,258 |

1 Figures represent previous years unspent appropriation as of December 31, 2023, as reported in the 2023 Annual Comprehensive Financial Report.

2 Figures represent an estimate of how the 2024 adopted budget will be amended by year-end 2024. This column includes the 2024 adopted budget plus budget transfers, Fall 2023 and Spring 2024 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2024. 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.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 215,587 | 222,055 | 228,717 | 235,579 | 242,646 | 251,139 |
| 2025 Budget | 215,587 | 227,239 | 235,192 | 243,424 | 251,944 | 260,762 |
| Budget Change | \$0 | \$5,184 | \$6,475 | \$7,845 | \$9,298 | \$9,623 |

Project: Direct Costs-Purchasing Svcs (34501)

Changes reflect adjustments to direct cost projections in accordance with city policy.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 547,004 | 563,414 | 580,316 | 597,725 | 615,657 | 637,205 |
| 2025 Budget | 547,004 | 569,682 | 589,621 | 610,258 | 631,617 | 653,724 |
| Budget Change | \$0 | \$6,268 | \$9,305 | \$12,533 | \$15,960 | \$16,519 |

Finance

| | | | | | | |
|-----------------------|------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Changes Total: | \$0 | \$11,452 | \$15,780 | \$20,378 | \$25,258 | \$26,142 |
|-----------------------|------------|-----------------|-----------------|-----------------|-----------------|-----------------|

Housing and Community Services

Project: Animal Shelter Project (New)

Funded with \$20 million in debt (approximately \$1.5 million annually), \$12 million of General Management Capital Impact Fees, and \$5 million of capital projects funds available. Project also includes ARPA funds budgeted outside the Capital Projects Fund.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 17,000,000 | 3,000,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Budget Change | \$0 | \$17,000,000 | \$3,000,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |

Housing and Community Services

| | | | | | | |
|-----------------------|------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Changes Total: | \$0 | \$17,000,000 | \$3,000,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
|-----------------------|------------|---------------------|--------------------|--------------------|--------------------|--------------------|

Information Technology

Project: Camera Replacements (New)

This is a multi-year project to replace security cameras throughout the city as they reach the end of life.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|------------------|------------------|------------------|------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| Budget Change | \$0 | \$0 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |

Capital Program Amendments Detail

Capital Projects Fund

Information Technology

Project: Enterprise Resource Planning System Replacement (37758)

Funds were set aside for the ERP project to cover costs until 2030 to provide General Fund balancing assistance throughout the five-year plan. At that point, the ongoing portion of the ERP project will need to be brought into the General Fund.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 1,846,286 | 1,394,862 | 1,388,974 | 1,413,565 | 1,388,651 |
| Budget Change | \$0 | \$1,846,286 | \$1,394,862 | \$1,388,974 | \$1,413,565 | \$1,388,651 |

Project: Handsets (New)

The city is replacing the current telephone system and handsets with MS Teams Phone. The majority of city users will access phones through the MS teams app, but there are functions throughout the city where a physical handset is required. This project funds the purchase of the physical phone handsets as required to conduct city business.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 105,000 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | \$105,000 | \$0 | \$0 | \$0 | \$0 |

Project: Systems and Network Replacement (37714)

One-time additional funds for life cycle replacements.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 326,000 | 326,000 | 326,000 | 326,000 | 326,000 | 326,000 |
| 2025 Budget | 326,000 | 400,000 | 326,000 | 326,000 | 326,000 | 326,000 |
| Budget Change | \$0 | \$74,000 | \$0 | \$0 | \$0 | \$0 |

Project: Wifi Access Replacements (New)

This is a multi-year project to replace the Wi-Fi access points throughout the city as they reach the end of life. The Wi-Fi access points in city buildings allow employees and guests to connect and use their wireless devices on the city or guest networks.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 651,241 | 651,241 | 651,241 | 651,241 | 651,241 |
| Budget Change | \$0 | \$651,241 | \$651,241 | \$651,241 | \$651,241 | \$651,241 |

Information Technology

| | | | | | | |
|-----------------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Changes Total: | \$0 | \$2,676,527 | \$2,146,103 | \$2,140,215 | \$2,164,806 | \$2,139,892 |
|-----------------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|

Capital Program Amendments Detail

Capital Projects Fund

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.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|------------------|------------------|------------------|------------------|-----------------|
| 2024 Budget | 517,894 | 418,453 | 448,522 | 445,989 | 530,346 | 530,346 |
| 2025 Budget | 517,894 | 689,481 | 570,107 | 554,137 | 637,931 | 561,018 |
| Budget Change | \$0 | \$271,028 | \$121,585 | \$108,148 | \$107,585 | \$30,672 |

Project: HW 30 Landfill Remediation (25210)

For 2024, another \$200,000 is needed to cover additional sampling work. This includes their normal work of various state-required sampling (~\$150k), plus completion of the Assessment of Corrective Measures Report (ACMR) ~\$250k. This is required work and the ACMR is due to Colorado Department of Public Health and Environment (CDPHE).

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 2025 Budget | 450,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Budget Change | \$200,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: Transportation Maintenance COP Payment (25754)

Moving the excess debt payment to animal care center debt.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2024 Budget | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 2025 Budget | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Budget Change | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) |

Non-Departmental

| | | | | | | |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Changes Total: | (\$300,000) | (\$228,972) | (\$378,415) | (\$391,852) | (\$392,415) | (\$469,328) |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

Parks, Recreation & Open Space

Project: Colorado Freedom Memorial Project (New)

Repayment of Arapahoe County Shareback and grant funds for the construction of Springhill Park. A portion of this park has been renamed Memorial Park and will be repurposed with a visitor center. Shareback and Arapahoe County grant funds are not authorized for this type of facility.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 450,000 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | \$450,000 | \$0 | \$0 | \$0 | \$0 |

Capital Program Amendments Detail

Capital Projects Fund

Parks, Recreation & Open Space

Project: Median Development-CPF (62846)

Additional funds for medians, including SE Aurora project in 2025.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 1,000,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| 2025 Budget | 1,000,000 | 3,950,000 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| Budget Change | \$0 | \$2,700,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 |

Parks, Recreation & Open Space

Changes Total: **\$0** **\$3,150,000** **\$1,000,000** **\$1,000,000** **\$1,000,000** **\$1,000,000**

Public Works

Project: 13th Avenue Multimodal TIP (49642)

Appropriate \$900,000 in grants funds and \$600,000 in local match for design of multimodal improvements along 13th Avenue from Yosemite to the High Line Canal Trail crossing

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 1,500,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$1,500,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: ADA Accomodation Equity and Access (49693)

Moving ADA project from 2026 to 2025.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 1,000,000 | 0 | 0 | 0 |
| 2025 Budget | 0 | 1,000,000 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | \$1,000,000 | (\$1,000,000) | \$0 | \$0 | \$0 |

Project: Alameda I-225 Bridge Design TIP (49644)

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.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 3,000,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$3,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Bridge Maintenance (49821)

Moved 2024 funding to Laredo Bridge over Highline project.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 800,000 | 50,000 | 1,050,000 | 50,000 | 50,000 | 50,000 |
| 2025 Budget | 355,260 | 50,000 | 1,050,000 | 50,000 | 50,000 | 50,000 |
| Budget Change | (\$444,740) | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: Building Repair Projects - CPF (49875)

Added funds in 2024 for HVAC replacement at Tallyn's Reach, fire station fencing, and other building repair projects. Future year funding increased to address added building inventory square footage and deferred maintenance.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 4,237,520 | 3,997,520 | 3,417,520 | 3,417,520 | 3,417,520 | 3,417,520 |
| 2025 Budget | 6,765,395 | 3,997,520 | 5,367,520 | 4,432,520 | 4,347,520 | 4,302,520 |
| Budget Change | \$2,527,875 | \$0 | \$1,950,000 | \$1,015,000 | \$930,000 | \$885,000 |

Project: Colorado Ave West of Havana Sidewalk (New)

Funds for sidewalk on Colorado Avenue west of Havana. Will use CORE transportation capital impact fees.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 296,000 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | \$296,000 | \$0 | \$0 | \$0 | \$0 |

Project: Direct Costs - Building Repair CPF (49872)

Changes reflect adjustments to direct cost projections in accordance with city policy.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 187,397 | 193,019 | 198,810 | 204,774 | 210,917 | 218,299 |
| 2025 Budget | 187,397 | 226,828 | 234,767 | 242,984 | 251,488 | 260,290 |
| Budget Change | \$0 | \$33,809 | \$35,957 | \$38,210 | \$40,571 | \$41,991 |

Project: Direct Costs - Design and Engineering CPF (49779)

Changes reflect adjustments to direct costs projections in accordance with city policy.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 1,810,586 | 1,864,904 | 1,920,851 | 1,978,477 | 2,037,831 | 2,109,055 |
| 2025 Budget | 1,810,586 | 1,877,186 | 1,942,888 | 2,010,889 | 2,081,270 | 2,154,114 |
| Budget Change | \$0 | \$12,282 | \$22,037 | \$32,412 | \$43,439 | \$45,059 |

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Gun Club Multimodal TIP (49643)

Project will fund 100 percent design of multimodal improvements along Gun Club between Quincy Avenue and Aurora Parkway. Project includes \$1.5 million in federal grant funds; \$500,000 in county funds; and \$500,000 in local matching funds.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 2,500,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$2,500,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: Laredo Bridge Over Highline TIP (49646)

2024 funds reflect a transfer from the Bridge Maintenance program budget (org 49821). Project will replace the bridge on Laredo Street over the High Line Canal.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 444,740 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$444,740 | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: Majestic Project (New)

The Majestic project provides for the early construction of East 38th Avenue from Himalaya Road to Odessa. The 2024 funds include offsetting revenue to be received from the Aerotropolis Regional Transportation Authority (ARTA) to reimburse the City for eligible design and construction costs.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 5,215,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$5,215,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: Parker Quincy Smoky Hill TIP (49651)

Project includes multimodal improvements within and around the intersection of Parker Road and Quincy Avenue through the Quincy Avenue and Smoky Hill Road intersection and surrounding areas. Project includes \$6.0 million in federal funds and \$3.2 million in local match.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 9,171,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$9,171,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Peoria Bridge Design TIP (49645)

Project will design the replacement of the Peoria Bridge over Sand Creek between 30th Avenue and Fitzsimons Parkway. Project will also complete required National Environmental Policy Act (NEPA) evaluation and clearances. Project includes \$1.8 million in federal grant funds and \$1.2 million in local match.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 3,000,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$3,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: Road Maintenance IGA (49997)

2024 funds appropriate cash received in prior years from Oil and Gas Agreements. Funds will inspect and repair roads to oil and gas sites associated with the agreements.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 1,487,437 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$1,487,437 | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: Sidewalk infill 22nd Place from Tower to Carmel (New)

Project will complete sidewalk on 22nd Place from Tower Road to Carmel. Northeast Transportation Capital Impact Fees will be used for this growth-related project.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 50,000 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | \$50,000 | \$0 | \$0 | \$0 | \$0 |

Project: Traffic Calming Improvements (49983)

Additional funding for the Traffic Calming Program to respond to Council and citizen inquiries. The program includes outreach, study, analysis, and improvements.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| 2024 Budget | 642,500 | 642,500 | 500,000 | 0 | 0 | 0 |
| 2025 Budget | 1,842,500 | 832,500 | 800,000 | 100,000 | 100,000 | 100,000 |
| Budget Change | \$1,200,000 | \$190,000 | \$300,000 | \$100,000 | \$100,000 | \$100,000 |

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Traffic Signal Component Replacement (49786)

Additional Funds for traffic signal maintenance.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| 2024 Budget | 580,000 | 590,000 | 900,000 | 610,000 | 620,000 | 630,000 |
| 2025 Budget | 580,000 | 690,000 | 1,025,000 | 735,000 | 745,000 | 755,000 |
| Budget Change | \$0 | \$100,000 | \$125,000 | \$125,000 | \$125,000 | \$125,000 |

Project: Traffic Signal Construction (49710)

Increase annual funding for new and rebuild traffic signal construction, emergency repair of existing signals, and modification of existing signal operations.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|------------------|------------------|--------------------|--------------------|------------------|
| 2024 Budget | 2,712,500 | 1,850,000 | 1,850,000 | 1,850,000 | 1,850,000 | 1,850,000 |
| 2025 Budget | 2,712,500 | 2,550,000 | 2,750,000 | 2,850,000 | 2,850,000 | 2,725,000 |
| Budget Change | \$0 | \$700,000 | \$900,000 | \$1,000,000 | \$1,000,000 | \$875,000 |

Project: Transportation Improvement Program (49743)

Local matching funds moved to 13th Avenue TIP, Gun Club Multimodal TIP, Alameda I-225 Bridge TIP, Peoria Bridge TIP, and Parker Quincy Smoky Hill TIP.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 10,150,000 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 4,073,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | (\$6,077,000) | \$0 | \$0 | \$0 | \$0 | \$0 |

Project: Transportation Priority Projects (49699)

Eliminate transfer from Marijuana Tax Revenues Fund in 2027 and beyond.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|----------------------|----------------------|----------------------|
| 2024 Budget | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| 2025 Budget | 1,600,000 | 1,600,000 | 1,600,000 | 0 | 0 | 0 |
| Budget Change | \$0 | \$0 | \$0 | (\$1,600,000) | (\$1,600,000) | (\$1,600,000) |

Public Works

| | | | | | | |
|-----------------------|---------------------|--------------------|--------------------|------------------|------------------|------------------|
| Changes Total: | \$23,524,312 | \$2,382,091 | \$2,332,994 | \$710,622 | \$639,010 | \$472,050 |
|-----------------------|---------------------|--------------------|--------------------|------------------|------------------|------------------|

Capital Projects Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Changes Total: | \$23,224,312 | \$24,991,098 | \$8,116,462 | \$4,979,363 | \$4,936,659 | \$4,668,756 |

Capital Program Amendments Detail

Conservation Trust Fund

Parks, Recreation & Open Space

Project: Construction Open Space-CTF (61886)

These funds are used to provide capital maintenance to Open Space and Natural Resource areas. Funds added in 2028 and 2029 for capital maintenance of the High Line Canal.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 410,000 | 780,000 | 710,000 | 500,000 | 100,000 | 0 |
| 2025 Budget | 410,000 | 780,000 | 710,000 | 500,000 | 150,000 | 50,000 |
| Budget Change | \$0 | \$0 | \$0 | \$0 | \$50,000 | \$50,000 |

Project: Construction Parks-CTF (61887)

Meadowood Park playground renovation moved to 2026 to allow for proper timing of ongoing projects for the project delivery team. Budget added in 2026 for amenity upgrades to Kalipsell Park.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|--------------------|------------------|-----------------|-----------------|-----------------|
| 2024 Budget | 2,150,000 | 850,000 | 0 | 100,000 | 0 | 0 |
| 2025 Budget | 2,150,000 | 250,000 | 500,000 | 100,000 | 0 | 0 |
| Budget Change | \$0 | (\$600,000) | \$500,000 | \$0 | \$0 | \$0 |

Project: Infrastructure Parks-CTF (61703)

Park Infrastructure projects includes ADA compliance, security lighting, and water conservation projects. The budget in 2029 represents a continuation of the ADA projects, irrigation upgrades and court replacements/resurfacing.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| 2024 Budget | 1,537,500 | 1,925,000 | 1,660,000 | 1,635,000 | 1,080,000 | 0 |
| 2025 Budget | 1,537,500 | 1,925,000 | 1,660,000 | 1,635,000 | 1,080,000 | 685,000 |
| Budget Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$685,000 |

Project: Systemwide Planning - CTF (New)

Continuation of appropriations for PROS system planning in 2029. Additional \$200,000 in 2029 for master plan update as required by the approved master plan key performance indicator.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| 2024 Budget | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 0 |
| 2025 Budget | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 500,000 |
| Budget Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$500,000 |

| | | | | | | |
|---|------------|--------------------|------------------|------------|-----------------|--------------------|
| Parks, Recreation & Open Space | | | | | | |
| Changes Total: | \$0 | (\$600,000) | \$500,000 | \$0 | \$50,000 | \$1,235,000 |

Capital Program Amendments Detail

Conservation Trust Fund

Conservation Trust Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Changes Total: | \$0 | (\$600,000) | \$500,000 | \$0 | \$50,000 | \$1,235,000 |

Capital Program Amendments Detail

Designated Revenues Fund

Communications

Project: Aurora Television 4K Upgrade (19028)

This project will design and upgrade the video systems and related infrastructure of AuroraTV to 4K technology. Part of this project budget is for design and consultation with external service providers. The remaining \$1.1 million will cover the actual capital equipment for AuroraTV. This also includes a 10 percent project contingency.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|--------------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 1,500,000 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | \$1,500,000 | \$0 | \$0 | \$0 | \$0 |

Communications

| | | | | | | |
|-----------------------|------------|--------------------|------------|------------|------------|------------|
| Changes Total: | \$0 | \$1,500,000 | \$0 | \$0 | \$0 | \$0 |
|-----------------------|------------|--------------------|------------|------------|------------|------------|

Designated Revenues Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|-------------------|--------------------|-----------------|-----------------|-----------------|-----------------|
| Changes Total: | \$0 | \$1,500,000 | \$0 | \$0 | \$0 | \$0 |

Capital Program Amendments Detail

Enhanced E-911 Fund

Information Technology

Project: 800 MHz Portable and Mobile Replacement (37762)

Starting in 2024, the current Police radios will be considered end-of-life, and no longer able to accept Motorola firmware upgrades. This project funds a small amount of radios for a break/fix supply in 2024 and future funds to execute a lease for the lifecycle replacement of portable 800 MHz radio devices.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2024 Budget | 200,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 0 |
| 2025 Budget | 200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Budget Change | \$0 | (\$300,000) | (\$300,000) | (\$300,000) | (\$300,000) | \$1,200,000 |

Project: Computer Aided Dispatch Upgrade (37734)

Required upgrade of computer aided dispatch servers as an item of the ongoing infrastructure maintenance program.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 350,000 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | \$350,000 | \$0 | \$0 | \$0 | \$0 |

Project: MDC Infrastructure Replacement (37733)

A 2024 amendment will account for the additional costs for installation of new mounts/docks/antennas in the vehicles as Panasonic has changed the design of the computers. An additional \$13,065 was also added as a contingency for the implementation.

The 2029 projection is added for the replacement cycle of the APD ruggedized computers used to respond to 911 calls.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|--------------------|
| 2024 Budget | 0 | 871,830 | 0 | 0 | 0 | 0 |
| 2025 Budget | 451,802 | 871,830 | 0 | 0 | 0 | 1,900,000 |
| Budget Change | \$451,802 | \$0 | \$0 | \$0 | \$0 | \$1,900,000 |

Project: Radio System Infrastructure Upgrade (37747)

Due to expanding coverage requirements as the City continues to grow, a new radio tower is required in the southeast section of the city to ensure adequate radio coverage for public safety response. The Information Technology Department is partnering with Aurora Water to build the tower. In June 2024, the project went to bid for construction. The design consultants have estimated an increase in costs for the IT portion of the tower resulting in the 2024 request for additional funding.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 500,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

Information Technology

| | | | | | | |
|-----------------------|------------------|-----------------|--------------------|--------------------|--------------------|--------------------|
| Changes Total: | \$951,802 | \$50,000 | (\$300,000) | (\$300,000) | (\$300,000) | \$3,100,000 |
|-----------------------|------------------|-----------------|--------------------|--------------------|--------------------|--------------------|

Capital Program Amendments Detail

Enhanced E-911 Fund

Enhanced E-911 Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Changes Total: | \$951,802 | \$50,000 | (\$300,000) | (\$300,000) | (\$300,000) | \$3,100,000 |

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 2025 facility repairs at Aurora Hills, Murphy Creek and Saddle Rock golf shops. Budget in 2026 through 2029 represent capital equipment purchases and golf cart fleets.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| 2024 Budget | 550,000 | 100,000 | 540,000 | 800,000 | 600,000 | 0 |
| 2025 Budget | 550,000 | 2,050,000 | 2,570,000 | 4,150,000 | 4,010,000 | 800,000 |
| Budget Change | \$0 | \$1,950,000 | \$2,030,000 | \$3,350,000 | \$3,410,000 | \$800,000 |

Project: Golf-Infra CTF Support (61606)

The Golf Fund no longer receives the Conservation Trust transfer due to a healthy fund balance. These budgeted funds will be replaced by funds available and moved to Golf Infrastructure (org 63733).

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|--------------------|--------------------|----------------------|----------------------|-----------------|
| 2024 Budget | 250,000 | 700,000 | 830,000 | 1,300,000 | 1,510,000 | 0 |
| 2025 Budget | 250,000 | 0 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | (\$700,000) | (\$830,000) | (\$1,300,000) | (\$1,510,000) | \$0 |

Project: Saddle Rock Capital-GF (61626)

Replace irrigation system that will be at the end of its useful life in 2029.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|--------------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 0 | 0 | 0 | 0 | 3,500,000 |
| Budget Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,500,000 |

Parks, Recreation & Open Space

| | | | | | | |
|-----------------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Changes Total: | \$0 | \$1,250,000 | \$1,200,000 | \$2,050,000 | \$1,900,000 | \$4,300,000 |
|-----------------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|

Golf Courses Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Changes Total: | \$0 | \$1,250,000 | \$1,200,000 | \$2,050,000 | \$1,900,000 | \$4,300,000 |

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Construction Open Space-AdCo (62744)

Budget added to 2028 and 2029 for continued capital maintenance of the High Line Canal in Adams County.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 400,000 | 200,000 | 100,000 | 50,000 | 0 | 0 |
| 2025 Budget | 400,000 | 200,000 | 100,000 | 50,000 | 50,000 | 50,000 |
| Budget Change | \$0 | \$0 | \$0 | \$0 | \$50,000 | \$50,000 |

Project: Construction Open Space-ArCo (61892)

Budget added in 2028 and 2029 for continued capital maintenance of the High Line Canal in Arapahoe County.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 1,300,000 | 1,700,000 | 1,250,000 | 500,000 | 100,000 | 0 |
| 2025 Budget | 1,300,000 | 1,700,000 | 1,250,000 | 500,000 | 200,000 | 100,000 |
| Budget Change | \$0 | \$0 | \$0 | \$0 | \$100,000 | \$100,000 |

Project: Construction Parks-AdCo (62771)

Add budget to Altura Park in 2027 to address irrigation renovation and add amenities. New park construction of Confluence Park set to begin in 2028.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 0 | 0 | 200,000 | 300,000 | 0 | 0 |
| 2025 Budget | 0 | 0 | 0 | 1,500,000 | 3,000,000 | 0 |
| Budget Change | \$0 | \$0 | (\$200,000) | \$1,200,000 | \$3,000,000 | \$0 |

Project: Construction Parks-ArCo (61902)

Construction of new park, Dome Park, now scheduled for 2028 to align with timing of other park construction. Add Utah Park tennis court replacement in 2025. Add amenity upgrades at Highland Hollows, Kalispell and Summer Valley.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 5,350,000 | 800,000 | 1,950,000 | 3,500,000 | 4,000,000 | 500,000 |
| 2025 Budget | 5,350,000 | 3,550,000 | 3,000,000 | 2,250,000 | 6,700,000 | 4,000,000 |
| Budget Change | \$0 | \$2,750,000 | \$1,050,000 | (\$1,250,000) | \$2,700,000 | \$3,500,000 |

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Infrastructure Parks-AdCo (62800)

Park infrastructure projects include small projects including ADA compliance improvements, security lighting, park signage, tree planting, irrigation updates, playground repairs, and conversion of turf to native grasses. Budget has been added in 2029 to complete five-year plan.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| 2024 Budget | 180,000 | 140,000 | 380,000 | 510,000 | 430,000 | 0 |
| 2025 Budget | 180,000 | 140,000 | 380,000 | 510,000 | 430,000 | 210,000 |
| Budget Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$210,000 |

Project: Infrastructure Parks-ArCo (61903)

Park infrastructure projects include small projects including ADA compliance improvements, security lighting, park signage, tree planting, irrigation updates, playground and court upgrades, and conversion of turf to native grasses. In 2025, budget has been removed from ballfield renovation to Utah court replacement due to safety concerns at the courts. Budget added in 2029 for continuation of turf conversions and irrigation system upgrades.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|----------------------|-----------------|-----------------|-----------------|------------------|
| 2024 Budget | 970,000 | 3,400,000 | 2,090,000 | 1,615,000 | 1,445,000 | 0 |
| 2025 Budget | 970,000 | 700,000 | 2,090,000 | 1,615,000 | 1,445,000 | 740,000 |
| Budget Change | \$0 | (\$2,700,000) | \$0 | \$0 | \$0 | \$740,000 |

Project: Infrastructure Trails-ArCo (61835)

Projects include repairs to city trails in Arapahoe County open space properties. Added \$150,000 in 2029 for the continuation of capital trail maintenance.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| 2024 Budget | 250,000 | 750,000 | 550,000 | 300,000 | 0 | 0 |
| 2025 Budget | 250,000 | 750,000 | 550,000 | 300,000 | 0 | 150,000 |
| Budget Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$150,000 |

Parks, Recreation & Open Space

| | | | | | | |
|-----------------------|------------|-----------------|------------------|-------------------|--------------------|--------------------|
| Changes Total: | \$0 | \$50,000 | \$850,000 | (\$50,000) | \$5,850,000 | \$4,750,000 |
|-----------------------|------------|-----------------|------------------|-------------------|--------------------|--------------------|

Open Space Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|-------------------|-----------------|------------------|-------------------|--------------------|--------------------|
| Changes Total: | \$0 | \$50,000 | \$850,000 | (\$50,000) | \$5,850,000 | \$4,750,000 |

Capital Program Amendments Detail

Parks Development Fund

Parks, Recreation & Open Space

Project: Cherry Creek Bike Path-PDF (61760)

Closing gaps in trail and adding sections using funds collected within the area for capital trail maintenance.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 0 | 0 | 0 |
| 2025 Budget | 0 | 51,882 | 0 | 0 | 0 | 0 |
| Budget Change | \$0 | \$51,882 | \$0 | \$0 | \$0 | \$0 |

Project: Community Parks Development (New)

Funds dedicated to development or renovation of community parks within proximity to new development. For 2026, Aurora Highlands, Painted Prairie and Parklands community parks are scheduled.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|-----------------|--------------------|-----------------|-----------------|-----------------|
| 2024 Budget | 0 | 0 | 0 | 4,000,000 | 0 | 0 |
| 2025 Budget | 0 | 0 | 8,468,466 | 4,000,000 | 0 | 0 |
| Budget Change | \$0 | \$0 | \$8,468,466 | \$0 | \$0 | \$0 |

Project: Construction Parks-PDF (61894)

Park Development Fund revenues (contributions by developers) are available for construction and improvements to city parks in the area from which the fees were collected. Changes to the five-year plan reflect appropriation of available revenues for multiple parks already in design stage (Central Community, Utah, Havana).

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|-------------------|--------------------|-----------------|------------------|-----------------|-----------------|
| 2024 Budget | 2,041,902 | 1,458,660 | 56,486 | 0 | 0 | 0 |
| 2025 Budget | 2,041,902 | 3,042,491 | 56,486 | 702,072 | 42,599 | 0 |
| Budget Change | \$0 | \$1,583,831 | \$0 | \$702,072 | \$42,599 | \$0 |

Parks, Recreation & Open Space

| | | | | | | |
|-----------------------|------------|--------------------|--------------------|------------------|-----------------|------------|
| Changes Total: | \$0 | \$1,635,713 | \$8,468,466 | \$702,072 | \$42,599 | \$0 |
|-----------------------|------------|--------------------|--------------------|------------------|-----------------|------------|

Parks Development Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|-------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Changes Total: | \$0 | \$1,635,713 | \$8,468,466 | \$702,072 | \$42,599 | \$0 |

Capital Program Amendments Detail

Wastewater Fund

Aurora Water

Collection

The current five-year plan (\$96.7 million) is \$29.3 million or 23.3 percent less than the prior five-year plan (\$126.0 million). 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 which decreased by \$29.5 million due to an earlier than anticipated completion date in 2024. New Sewer Line Construction increased by \$22.3 million to fund the following projects: CC1 Kings Pointe Interceptor from South Parker Road to South Chambers Way, SC7 Sand Creek Interceptor East from East Colfax Avenue to East Airport Road, SC8 Sand Creek Interceptor East from East Airport Road to US 225, and SC22 on East 22nd Avenue near North Tower Road. The Miscellaneous Sewer Replacement projects increased by \$16.1 million primarily for improvements at the Sand Creek Segment 10/11 located at East Colfax Avenue from US 225 to North Laredo Street and Billings Street to North Sable Boulevard and the Prairie Point/ECCV/School Line Sewer Upsizing. Developer reimbursements increased by \$1.3 million primarily due to the HM Metropolitan District agreement payable in full in 2028. Additionally, the construction for the annual Interceptor Rehabilitation projects were pushed out a year from 2025 to 2026 increasing the current five-year plan by \$1.2 million.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 50,665,081 | 20,378,041 | 16,358,362 | 15,517,047 | 23,129,312 | 0 |
| 2025 Budget | 45,761,878 | 33,305,167 | 6,617,211 | 11,795,699 | 21,591,057 | 23,406,820 |
| Budget Change | (\$4,903,203) | \$12,927,126 | (\$9,741,151) | (\$3,721,348) | (\$1,538,255) | \$23,406,820 |

Collection Program

| | | | | | | |
|-----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| Changes Total: | (\$4,903,203) | \$12,927,126 | (\$9,741,151) | (\$3,721,348) | (\$1,538,255) | \$23,406,820 |
|-----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|---------------------|

Operations & General Management

The current five-year plan (\$17.3 million) is \$6.7 million or 63.4 percent higher than the prior five-year plan (\$10.6 million). The current plan for Operations & General Management was updated to include priority system rehabilitation related wastewater projects. Increases in 2025 through 2029 are largely due to the Sand Creek Water Reuse Plant projects increasing by \$5.4 million. Other significant projects include the SCADA Improvements which decreased by \$0.4 million, the Wastewater Utility Plan Update increasing the current five-year by \$0.5 million. The future Northeast Maintenance Facility decreased by \$0.8 million. The Structures Demolition projects decreased by \$1.1 million.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 4,475,000 | 980,000 | 2,540,000 | 1,160,000 | 1,410,000 | 0 |
| 2025 Budget | -2,951,662 | 3,305,000 | 5,340,000 | 2,000,000 | 1,910,000 | 4,710,000 |
| Budget Change | (\$7,426,662) | \$2,325,000 | \$2,800,000 | \$840,000 | \$500,000 | \$4,710,000 |

Operations & General Management Program

| | | | | | | |
|-----------------------|----------------------|--------------------|--------------------|------------------|------------------|--------------------|
| Changes Total: | (\$7,426,662) | \$2,325,000 | \$2,800,000 | \$840,000 | \$500,000 | \$4,710,000 |
|-----------------------|----------------------|--------------------|--------------------|------------------|------------------|--------------------|

Capital Program Amendments Detail

Wastewater Fund

Aurora Water

Storm Water

The current five-year plan (\$126.8 million) is \$37.6 million or 42.2 percent higher than the prior five-year plan (\$89.1 million). The current plan for Stormwater was updated to include the reprioritization of development and system improvement related projects. Significant changes to the current five-year plan are largely driven by the Crossing Structure Projects increasing by \$19.1 million. The annual Storm Corrugated Metal Pipe (CMP) Rehab projects increased by \$10.9 million. The Westerly Creek Future Phases projects decreased by \$17.4 million, offset by an increase of \$16.9 million for the Upper First Creek Detention Pond IGA project. The annual Storm Drain System Improvements increased by \$5.7 million. The Detention Ponds Improvements increased by \$5.0 million.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 19,999,609 | 24,024,609 | 15,746,754 | 10,156,926 | 19,188,891 | 0 |
| 2025 Budget | 14,921,476 | 47,324,609 | 22,396,754 | 14,456,926 | 22,011,809 | 20,565,250 |
| Budget Change | (\$5,078,133) | \$23,300,000 | \$6,650,000 | \$4,300,000 | \$2,822,918 | \$20,565,250 |

Storm Water Program

| | | | | | | |
|-----------------------|---------------|--------------|-------------|-------------|-------------|--------------|
| Changes Total: | (\$5,078,133) | \$23,300,000 | \$6,650,000 | \$4,300,000 | \$2,822,918 | \$20,565,250 |
|-----------------------|---------------|--------------|-------------|-------------|-------------|--------------|

Aurora Water

| | | | | | | |
|-----------------------|----------------|--------------|-------------|-------------|-------------|--------------|
| Changes Total: | (\$17,407,998) | \$38,552,126 | (\$291,151) | \$1,418,652 | \$1,784,663 | \$48,682,070 |
|-----------------------|----------------|--------------|-------------|-------------|-------------|--------------|

Wastewater Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Changes Total: | (\$17,407,998) | \$38,552,126 | (\$291,151) | \$1,418,652 | \$1,784,663 | \$48,682,070 |

Capital Program Amendments Detail

Water Fund

Aurora Water

Operations & General Management

The current five-year plan (\$17.8 million) is \$1.1 million or 5.8 percent less than the prior five-year plan (\$18.9 million). The current plan for Operations & General Management was updated to include priority projects identified in the 2024 Integrated Water Master Plan (IWMP), including operating and system rehabilitation related projects. Changes to the current five-year plan include increases for the Automated Meter Reading System by \$3.3 million, SCADA Improvements Water projects by \$1.7, the future Northeast Maintenance Facility by \$0.2 million, and the Water Master Plan by \$1.0 million. These increases were offset by a \$4.8 million reduction during the current five-year plan for Energy Projects.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 7,425,000 | 5,862,000 | 1,574,360 | 1,587,091 | 2,450,204 | 0 |
| 2025 Budget | 2,500,649 | 8,970,000 | 2,530,000 | 1,090,000 | 2,250,000 | 2,960,000 |
| Budget Change | (\$4,924,351) | \$3,108,000 | \$955,640 | (\$497,091) | (\$200,204) | \$2,960,000 |

Operations & General Management Program

| | | | | | | |
|-----------------------|----------------------|--------------------|------------------|--------------------|--------------------|--------------------|
| Changes Total: | (\$4,924,351) | \$3,108,000 | \$955,640 | (\$497,091) | (\$200,204) | \$2,960,000 |
|-----------------------|----------------------|--------------------|------------------|--------------------|--------------------|--------------------|

Pumping

The current five-year plan (\$77.1 million) is \$23.9 million or 45.0 percent higher than the prior five-year plan (\$53.2 million). The current plan for Pumping was updated to include priority projects identified in the 2024 Integrated Water Master Plan (IWMP), including expansion and system rehabilitation related projects at various pump stations. The overall program increase can be primarily contributed to Pump Station Improvements at Powhatan, Quincy, Robertsdale, and Wemlinger totaling \$26.5 million. These pump station improvements include the following projects: Non-Potable System Tank at Prairie Water System (PWS) Pump Station 3, Powhatan (Zone 8) Pump Station Expansion, Quincy Pump Station Improvements, Robertsdale (Zone 4) Storage Expansion, and Wemlinger (Zone 5) Pump Station Upgrades. The Prairie Water System (PWS) Pump Station Expansion increased by \$1.3 million.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 26,000,000 | 18,300,000 | 500,000 | 1,800,000 | 6,600,000 | 0 |
| 2025 Budget | 3,850,000 | 23,100,000 | 13,000,000 | 5,700,000 | 11,188,000 | 24,132,100 |
| Budget Change | (\$22,150,000) | \$4,800,000 | \$12,500,000 | \$3,900,000 | \$4,588,000 | \$24,132,100 |

Pumping Program

| | | | | | | |
|-----------------------|-----------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| Changes Total: | (\$22,150,000) | \$4,800,000 | \$12,500,000 | \$3,900,000 | \$4,588,000 | \$24,132,100 |
|-----------------------|-----------------------|--------------------|---------------------|--------------------|--------------------|---------------------|

Capital Program Amendments Detail

Water Fund

Aurora Water

Source of Supply Other

The current five-year plan (\$179.9 million) is \$29.8 million or 19.9 percent higher than the prior five-year plan (\$150.1 million). The current plan for Source of Supply Other was updated to include priority projects identified in the 2024 Integrated Water Master Plan (IWMP), including significant changes related to the Rampart Water Delivery System Expansion and the Prairie Water (PW) North Campus Expansion. Construction for the Rampart Delivery System was pushed out to 2025/2026 and projected costs were increased by \$52.2 million from the previous year's five-year plan. The 2nd Radial North Campus Horizontal Well Grant was awarded in 2024 (\$5,000,000) and budget was added in 2025 for the expenditures that will be offset by the grant. New projects within the PW North Campus Expansion (including the grant) were added resulting in an overall increase of \$22.7 million. The Wemlinger Source Improvements increased by \$1.3 million. The Water Delivery Infrastructure increased by \$5.4 million. New projects for the North Campus Well Rehab project were added in 2025 and increased the current five-year by \$3.0 million. The Rampart Tunnel Rehab project added budget in 2029 for \$0.5 million. The Well Field Expansion added budget for Land Acquisition in 2027, 2028, and 2029 for a total increase of \$3.6 million.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 60,650,000 | 61,300,000 | 3,200,000 | 13,400,000 | 11,500,000 | 0 |
| 2025 Budget | 58,813,655 | 77,050,000 | 67,900,000 | 14,750,000 | 13,900,000 | 6,250,000 |
| Budget Change | (\$1,836,345) | \$15,750,000 | \$64,700,000 | \$1,350,000 | \$2,400,000 | \$6,250,000 |

Source of Supply Other Program

| | | | | | | |
|-----------------------|----------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| Changes Total: | (\$1,836,345) | \$15,750,000 | \$64,700,000 | \$1,350,000 | \$2,400,000 | \$6,250,000 |
|-----------------------|----------------------|---------------------|---------------------|--------------------|--------------------|--------------------|

Source of Supply Storage

The current five-year plan (\$576.0 million) is \$98.7 million or 20.7 percent higher than the prior five-year plan (\$477.4 million). The current plan for Source of Supply Storage was updated to included priority projects identified in the 2024 Integrated Water Master Plan (IWMP) based on delivery schedules for projects related to water storage, mostly acquisitions and growth-related projects. Major contributing factors to the increase in the current five-year plan is primarily based on Wild Horse Reservoir Dam \$108.7 million, Lower South Platte (LSP) Storage/Everist \$9.6 million, Kirby-Dersham/Challenger \$7.5 million, LSP Storage/Walker 1.1 million, Homestake Capital Projects \$2.7 million, Aurora Reservoir Improvements \$0.8 million, John's Ranch Storage \$0.4 million, and Box Creek Reservoir \$0.3 million. These increases were offset by decreases for the Wetlands \$0.2 million, Aquifer Storage & Recovery \$0.3 million and the LSP Storage/Clare \$4.3 million.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 45,151,000 | 26,760,000 | 158,640,000 | 124,110,000 | 122,690,000 | 0 |
| 2025 Budget | 27,625,186 | 40,415,000 | 112,595,000 | 164,915,000 | 130,045,000 | 128,060,000 |
| Budget Change | (\$17,525,814) | \$13,655,000 | (\$46,045,000) | \$40,805,000 | \$7,355,000 | \$128,060,000 |

Source of Supply Storage Program

| | | | | | | |
|-----------------------|-----------------------|---------------------|-----------------------|---------------------|--------------------|----------------------|
| Changes Total: | (\$17,525,814) | \$13,655,000 | (\$46,045,000) | \$40,805,000 | \$7,355,000 | \$128,060,000 |
|-----------------------|-----------------------|---------------------|-----------------------|---------------------|--------------------|----------------------|

Capital Program Amendments Detail

Water Fund

Aurora Water

Source of Supply Water

The current five-year plan (\$143.4 million) is \$29.6 million or 17.1 percent less than the prior five-year plan (\$173.0 million). The current plan for Source of Supply Water was updated to include priority projects identified in the 2024 Integrated Water Master Plan (IWMP) for acquisition and system rehabilitation-related projects. The current five-year plan for Water Rights Acquisitions decreased by \$4.0 million. Raw Water Rehabilitation increased by \$13.2 million due to the partial construction funding for the Rampart PCCP Rep Quincy & Orchard Sliplining project being reallocated to 2025. The Recovery of Yield storage project in the Arkansas River Ditch System added \$2.0 million to the current plan.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 41,000,000 | 32,500,000 | 56,500,000 | 25,000,000 | 18,000,000 | 0 |
| 2025 Budget | 40,823,178 | 34,900,000 | 27,500,000 | 28,000,000 | 20,000,000 | 33,000,000 |
| Budget Change | (\$176,822) | \$2,400,000 | (\$29,000,000) | \$3,000,000 | \$2,000,000 | \$33,000,000 |

Source of Supply Water Program

| | | | | | | |
|-----------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|---------------------|
| Changes Total: | (\$176,822) | \$2,400,000 | (\$29,000,000) | \$3,000,000 | \$2,000,000 | \$33,000,000 |
|-----------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|---------------------|

Transmission & Distribution

The current five-year plan (\$168.5 million) is \$4.4 million or 2.7 percent higher than the prior five-year plan (\$164.1 million). The current plan for Transmission & Distribution (T&D) plan was updated to include priority projects identified in the 2024 Integrated Water Master Plan (IWMP), including development and system rehabilitation related projects. Adjustments to the five-year plan were predominately driven by changes in project prioritization and delivery to meet the demand schedules identified in the IWMP. Major contributing factors to the increase were for the Line Replacement project \$17.8 million, Transmission & Vault Rehab projects \$8.5 million, Developer Reimbursements \$3.6 million, and the PRV Rehab Replacement project \$5.4 million in 2029. The funding for these projects were offset by a decrease for New T&D Water Mains by \$4.2 million.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 35,254,057 | 29,355,623 | 38,038,250 | 38,175,559 | 23,261,254 | 0 |
| 2025 Budget | 26,721,792 | 40,167,992 | 34,293,650 | 34,785,195 | 24,314,801 | 34,917,667 |
| Budget Change | (\$8,532,265) | \$10,812,369 | (\$3,744,600) | (\$3,390,364) | \$1,053,547 | \$34,917,667 |

Transmission & Distribution Program

| | | | | | | |
|-----------------------|----------------------|---------------------|----------------------|----------------------|--------------------|---------------------|
| Changes Total: | (\$8,532,265) | \$10,812,369 | (\$3,744,600) | (\$3,390,364) | \$1,053,547 | \$34,917,667 |
|-----------------------|----------------------|---------------------|----------------------|----------------------|--------------------|---------------------|

Capital Program Amendments Detail

Water Fund

Aurora Water

Treatment

The current five-year plan (\$359.5 million) is \$171.9 million or 91.6 percent higher than the prior five-year plan (\$187.6 million). The current plan for Treatment was increased to include priority projects identified in the 2024 Integrated Water Master Plan (IWMP) for the following water purification facility (WPF) improvements: Griswold improvements \$61.0 million, Binney improvements \$72.7 million (excludes budget for the PFAS Infrastructure Grant project which was awarded in Q2 2024 (\$1,138,300), Wemlinger improvements \$47.5 million, Direct Potable Reuse (DPR) \$0.7 million, but not yet put in the five-year. The Sand Creek Direct Potable Reuse (DPR) projects were moved to another program which reduced \$3.8 million from the Treatment program.

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2024 Budget | 32,460,000 | 51,470,000 | 42,975,000 | 39,015,000 | 21,675,000 | 0 |
| 2025 Budget | 6,187,717 | 45,170,000 | 69,644,500 | 83,483,400 | 98,800,700 | 62,375,700 |
| Budget Change | (\$26,272,283) | (\$6,300,000) | \$26,669,500 | \$44,468,400 | \$77,125,700 | \$62,375,700 |

Treatment Program

| | | | | | | |
|-----------------------|----------------|---------------|--------------|--------------|--------------|--------------|
| Changes Total: | (\$26,272,283) | (\$6,300,000) | \$26,669,500 | \$44,468,400 | \$77,125,700 | \$62,375,700 |
|-----------------------|----------------|---------------|--------------|--------------|--------------|--------------|

Aurora Water

| | | | | | | |
|-----------------------|----------------|--------------|--------------|--------------|--------------|---------------|
| Changes Total: | (\$81,417,880) | \$44,225,369 | \$26,035,540 | \$89,635,945 | \$94,322,043 | \$291,695,467 |
|-----------------------|----------------|--------------|--------------|--------------|--------------|---------------|

Water Fund Amendment Totals:

| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned |
|-----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Changes Total: | (\$81,417,880) | \$44,225,369 | \$26,035,540 | \$89,635,945 | \$94,322,043 | \$291,695,467 |

AURORA WATER

Aquifer Storage and Recovery Development

PROJECT INFORMATION

| | | | |
|--------------------|---|-----------------------|-----------------|
| Location: | Various | Proj. Manager: | Rich Vidmar |
| Proj. Type: | New Construction/Development/Infrastructure | Start Date: | Quarter 1, 2019 |
| Category: | Utilities - Storage | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

This project includes geotechnical investigations, borehole drilling and analysis, water quality sampling and analysis, and porosity/transmissivity testing in both alluvial and confined aquifers under and adjacent to the city. The development of such storage could give Aurora Water additional flexibility in water resources management, help meet storage needs, and allow maximum utilization of water supplies. During times of excess water supplies, water can be stored below ground 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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|-------------------|------------------|----------------|------------|------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$385,687 | \$200,000 | \$0 | \$0 | \$0 | \$1,050,000 | \$9,450,000 | \$10,500,000 |
| Total Cost | \$385,687 | \$200,000 | \$0 | \$0 | \$0 | \$1,050,000 | \$9,450,000 | \$10,500,000 |

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

Arkansas Basin Land Acquisition

PROJECT INFORMATION

| | | | |
|--------------------|-------------------------|-----------------------|--------------|
| Location: | Arkansas Basin | Proj. Manager: | Rick Kienitz |
| Proj. Type: | Acquisition | Start Date: | Ongoing |
| Category: | Utilities - Acquisition | End Date: | Ongoing |
| | | Bond Funded: | |

Description:

Acquisition of additional land and associated water rights (when applicable) in the Arkansas River Basin. This assures supply of trans-mountain water to maximize the deliveries through Otero Pump Station from the Colorado/Arkansas basins.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|-------------------|--------------------|------------------|--------------------|--------------------|------------|---------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$499,999 | \$3,500,000 | \$500,000 | \$2,000,000 | \$3,500,000 | \$0 | \$13,000,000 | \$19,000,000 |
| Total Cost | \$499,999 | \$3,500,000 | \$500,000 | \$2,000,000 | \$3,500,000 | \$0 | \$13,000,000 | \$19,000,000 |

AURORA WATER

Arkansas Basin Land Acquisition

Operating Impact:

No operating impacts are anticipated.

Binney WPF Improvements

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-------------------|
| Location: | Binney WPF (Southeast Aurora) | Proj. Manager: | Swirvine Nyirenda |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Ongoing |
| Category: | Utilities - Treatment Plant | End Date: | Ongoing |
| | | Bond Funded: | |

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.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Aurora Water | | | | | | | | |
| Water Fund | \$12,519,577 | \$3,248,681 | \$13,525,000 | \$8,408,400 | \$4,708,400 | \$35,525,700 | \$38,875,700 | \$101,043,200 |
| Total Cost | \$12,519,577 | \$3,248,681 | \$13,525,000 | \$8,408,400 | \$4,708,400 | \$35,525,700 | \$38,875,700 | \$101,043,200 |

Operating Impact:

No operating impacts are anticipated.

Crossing Structure Projects

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-----------------|
| Location: | Various | Proj. Manager: | Andrea Long |
| Proj. Type: | Repair or Replace System/Facility/Infrastructure | Start Date: | Quarter 1, 2024 |
| Category: | Infrastructure | End Date: | Ongoing |
| | | Bond Funded: | |

Description:

This project includes the rehabilitation of deteriorating and aging bridges and construction of new culverts throughout the system.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|--------------------|--------------------|---------------------|--------------------|------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Aurora Water | | | | | | | | |
| Wastewater Fund | \$1,005,099 | \$8,640,000 | \$13,500,000 | \$2,500,000 | \$0 | \$3,369,789 | \$9,229,170 | \$28,598,959 |
| Total Cost | \$1,005,099 | \$8,640,000 | \$13,500,000 | \$2,500,000 | \$0 | \$3,369,789 | \$9,229,170 | \$28,598,959 |

AURORA WATER

Crossing Structure Projects

Operating Impact:

No operating impacts are anticipated in the current five-year plan.

Griswold Water Purification Facility

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-------------------|
| Location: | Griswold Water Purification Facility | Proj. Manager: | Swirvine Nyirenda |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Ongoing |
| Category: | Utilities - Treatment Plant | End Date: | Ongoing |
| | | Bond Funded: | |

Description:

Various improvements and renovation projects to Griswold Water Purification Facility to include: Construction of the Solids Handling System Improvements; 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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <i>Aurora Water</i> | | | | | | | | |
| Water Fund | \$26,747,535 | \$2,244,583 | \$13,820,000 | \$22,511,100 | \$43,000,000 | \$43,400,000 | \$22,500,000 | \$145,231,100 |
| Total Cost | \$26,747,535 | \$2,244,583 | \$13,820,000 | \$22,511,100 | \$43,000,000 | \$43,400,000 | \$22,500,000 | \$145,231,100 |

Operating Impact:

No operating impacts are anticipated.

Homestake Capital Projects

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|----------------|
| Location: | Various | Proj. Manager: | Mathew Allsopp |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Ongoing |
| Category: | Utilities - Storage | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

This project is part of an agreement with Colorado Springs for the Homestake Water System. As part of the Homestake Agreement, Aurora and Colorado Springs participate in a shared water system to manage an existing water supply. The total water supply at Homestake is approximately 30,000 acre feet, split fifty-fifty between Aurora and Colorado Springs.

AURORA WATER

Homestake Capital Projects

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$3,475,866 | \$6,645,000 | \$6,335,000 | \$4,095,000 | \$3,315,000 | \$2,895,000 | \$3,560,000 | \$20,200,000 |
| Total Cost | \$3,475,866 | \$6,645,000 | \$6,335,000 | \$4,095,000 | \$3,315,000 | \$2,895,000 | \$3,560,000 | \$20,200,000 |

Operating Impact:

The Homestake projects are funded by both Operating and Capital Improvement Program funding. The capital funding outlined above is primarily for infrastructure related projects. All other components (electricity, supplies, etc.) are currently funded in the Water Fund operating budget. There are no additional operating impacts expected for this project.

Kings Point Pump Station Zone 7

PROJECT INFORMATION

| | |
|---|------------------------------------|
| Location: | Proj. Manager: Dean Bedford |
| Proj. Type: Improvements to System/Facility/Infrastructure | Start Date: Quarter 3, 2022 |
| Category: Utilities - Pump Station | End Date: Ongoing |
| | Bond Funded: |

Description:

The City of Aurora is experiencing continued growth in the southeastern portion of the City, east of Parker Road. This area is located in Pressure Zone 7 and is known as the Kings Point development. In order to keep up with development and maintain water service to the area it was determined in the Integrated Water Master Plan that a pump station would be 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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|--------------------|----------------|--------------------|--------------------|------------|------------|------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$1,654,541 | \$0 | \$8,000,000 | \$7,000,000 | \$0 | \$0 | \$0 | \$15,000,000 |
| Total Cost | \$1,654,541 | \$0 | \$8,000,000 | \$7,000,000 | \$0 | \$0 | \$0 | \$15,000,000 |

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

AURORA WATER

Lower South Platte Storage - Everist

PROJECT INFORMATION

| | | | |
|--------------------|---|-----------------------|-----------------|
| Location: | Weld County | Proj. Manager: | Rich Vidmar |
| Proj. Type: | New Construction/Development/Infrastructure | Start Date: | Quarter 4, 2008 |
| Category: | Utilities - Storage | End Date: | Quarter 4, 2034 |
| | | Bond Funded: | No |

Description:

Everist is part of the Lower South Platte/Prairie Waters integrated resource system. Current project funding includes storage capacity purchases and infrastructure necessary to use this storage. Storage capacity for augmentation and other uses is anticipated to be approximately 11,000 acre-feet.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$1,234,814 | -\$350,814 | \$3,600,000 | \$6,600,000 | \$1,800,000 | \$7,800,000 | \$5,000,000 | \$24,800,000 |
| Total Cost | \$1,234,814 | -\$350,814 | \$3,600,000 | \$6,600,000 | \$1,800,000 | \$7,800,000 | \$5,000,000 | \$24,800,000 |

Operating Impact:

Future operating impact includes annual operations and maintenance of inlet and outlet works, measuring devices, pumping facilities, and other equipment and utility costs. No operating impacts are anticipated within the five-year plan.

LSP Storage/Clare-WA

PROJECT INFORMATION

| | | | |
|--------------------|---|-----------------------|-----------------|
| Location: | Adams County - North Campus | Proj. Manager: | Rich Vidmar |
| Proj. Type: | New Construction/Development/Infrastructure | Start Date: | Quarter 1, 2017 |
| Category: | Utilities - Storage | End Date: | Quarter 4, 2032 |
| | | Bond Funded: | |

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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|-------------------|----------------|--------------------|------------|------------|--------------------|------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$29,118 | \$0 | \$6,500,000 | \$0 | \$0 | \$4,400,000 | \$150,000 | \$11,050,000 |
| Total Cost | \$29,118 | \$0 | \$6,500,000 | \$0 | \$0 | \$4,400,000 | \$150,000 | \$11,050,000 |

AURORA WATER

LSP Storage/Clare-WA

Operating Impact:

No operating impacts are anticipated within the five-year plan.

Misc Stormwater Developmt Proj

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-----------------|
| Location: | Various | Proj. Manager: | Andrea Long |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Quarter 1, 2024 |
| Category: | Infrastructure | End Date: | Ongoing |
| | | Bond Funded: | |

Description:

Existing or proposed stormwater infrastructure improvements to support development or re-development throughout the city.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Aurora Water | | | | | | | | |
| Wastewater Fund | \$0 | \$100,000 | \$3,500,000 | \$3,000,000 | \$3,000,000 | \$3,886,080 | \$3,886,080 | \$17,272,160 |
| Total Cost | \$0 | \$100,000 | \$3,500,000 | \$3,000,000 | \$3,000,000 | \$3,886,080 | \$3,886,080 | \$17,272,160 |

Operating Impact:

The maintenance costs will be determined as the new infrastructure is put in place. The costs will vary as to the type of infrastructure needed.

New Sewer Line Construction

PROJECT INFORMATION

| | | | |
|--------------------|---|-----------------------|-------------|
| Location: | Various | Proj. Manager: | Andrea Long |
| Proj. Type: | New Construction/Development/Infrastructure | Start Date: | Ongoing |
| Category: | Utilities - Collection | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

The New Sewer Line Construction is a project that will consist of various sub-projects involving sewer lines and related interceptor improvements. In the five-year plan, this includes the design and construction of new sewer lines in the Sand Creek Basin as defined by the Wastewater Master Plan, anticipated to be implemented as follows:

- 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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|-------------------|--------------------|---------------------|------------|--------------------|---------------------|---------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Wastewater Fund | \$552,187 | \$2,310,000 | \$10,000,000 | \$0 | \$2,500,000 | \$15,500,000 | \$18,000,000 | \$46,000,000 |
| Total Cost | \$552,187 | \$2,310,000 | \$10,000,000 | \$0 | \$2,500,000 | \$15,500,000 | \$18,000,000 | \$46,000,000 |

Operating Impact:

There are no additional operating impacts expected for this project in the five-year plan.

New Transmission & Distribution Water Mains

PROJECT INFORMATION

| | | | |
|--------------------|---|-----------------------|-----------------|
| Location: | Various | Proj. Manager: | Dean Bedford |
| Proj. Type: | New Construction/Development/Infrastructure | Start Date: | Quarter 1, 2017 |
| Category: | Utilities - Pipe Line | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

This project covers new transmission and distribution water mains throughout the city. Individual pipelines will be identified annually and prioritized per the Integrated Water Master Plan (IWMP). The current five-year plan is largely driven by future redundant pipelines for future growth improving the distribution system.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$18,646,385 | \$9,107,735 | \$7,241,750 | \$5,000,000 | \$5,000,000 | \$5,000,000 | \$5,900,000 | \$28,141,750 |
| Total Cost | \$18,646,385 | \$9,107,735 | \$7,241,750 | \$5,000,000 | \$5,000,000 | \$5,000,000 | \$5,900,000 | \$28,141,750 |

Operating Impact:

No operating impacts are anticipated in the current 5-year plan.

AURORA WATER

Prairie Waters North Campus Expansion

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-----------------|
| Location: | North Campus | Proj. Manager: | John Clark |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Quarter 1, 2016 |
| Category: | Utilities - Storage | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

This project is necessary for the phased expansion of Prairie Waters from a capacity of approximately 16.67 million gallons per day (MGD) to 50 MGD. The majority of this project is expansion of the existing well field. Project funding includes ongoing land acquisition and well or related appurtenant facility construction until the 50 MGD capacity is reached.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Aurora Water | | | | | | | | |
| Water Fund | \$17,907,938 | \$3,500,000 | \$19,700,000 | \$17,000,000 | \$13,000,000 | \$10,000,000 | \$0 | \$59,700,000 |
| Total Cost | \$17,907,938 | \$3,500,000 | \$19,700,000 | \$17,000,000 | \$13,000,000 | \$10,000,000 | \$0 | \$59,700,000 |

Operating Impact:

The capital funding outlined above is primarily for infrastructure related projects. All other components (electricity, supplies, etc.) will be funded in the Water Fund operating budget.

| Annual Operating Costs | 2026 | 2027 | 2028 | 2029 | 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 | 0 | 120,000 |
| Total Operating Costs | \$40,000 | \$40,000 | \$40,000 | \$0 | \$120,000 |

Rampart Water Delivery System

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-----------------|
| Location: | Rampart Reservoir to Quincy Res to Aurora Res | Proj. Manager: | Dean Bedford |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Quarter 1, 2020 |
| Category: | Utilities - Pipe Line | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

This project will add an additional third pipeline (75" diameter) from Rampart Reservoir to Intertie 3 and up-size the existing 40" steel from Intertie 3 to Intertie 4, which will increase the Rampart Delivery System capacity to 125 MGD.

AURORA WATER

Rampart Water Delivery System

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|-------------------|---------------------|---------------------|---------------------|------------|------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$65,386 | \$51,900,000 | \$51,800,000 | \$44,600,000 | \$0 | \$0 | \$2,400,000 | \$98,800,000 |
| Total Cost | \$65,386 | \$51,900,000 | \$51,800,000 | \$44,600,000 | \$0 | \$0 | \$2,400,000 | \$98,800,000 |

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

Upper 1st Creek: Det Pond-DV

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-----------------|
| Location: | First Creek - Northeast Aurora | Proj. Manager: | Andrea Long |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Quarter 4, 2018 |
| Category: | Utilities - Storm Drain | End Date: | Quarter 4, 2036 |
| | | Bond Funded: | |

Description:

Construction of several regional water quality ponds required along the 1st Creek watershed within annexed Aurora (Picadilly Road near East 48th Ave to areas south of I-70 up to East Alameda Avenue and Monaghan Road). The timeline is contingent on property negotiation and acquisition. The project is managed by the Mile High Flood District and includes multiple planned projects.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|-------------------|------------------|---------------------|--------------------|------------|------------|------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Wastewater Fund | \$465,106 | \$392,500 | \$11,000,000 | \$7,500,000 | \$0 | \$0 | \$0 | \$18,500,000 |
| Total Cost | \$465,106 | \$392,500 | \$11,000,000 | \$7,500,000 | \$0 | \$0 | \$0 | \$18,500,000 |

Operating Impact:

No operating impacts are anticipated.

AURORA WATER

Wemlinger WPF Improvements

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-------------------|
| Location: | Wemlinger Water Purification Facility | Proj. Manager: | Swirvine Nyirenda |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Ongoing |
| Category: | Utilities - Treatment Plant | End Date: | Ongoing |
| | | Bond Funded: | |

Description:

Various improvements/renovation/modifications to Wemlinger Water Purification Facility to include construction for the following: Chemical Feed, Electrical and Communications, Flocculation & Sediment, and Filter Rehabilitation.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|--------------------|------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$2,025,744 | \$694,453 | \$17,475,000 | \$38,375,000 | \$35,775,000 | \$19,875,000 | \$1,000,000 | \$112,500,000 |
| Total Cost | \$2,025,744 | \$694,453 | \$17,475,000 | \$38,375,000 | \$35,775,000 | \$19,875,000 | \$1,000,000 | \$112,500,000 |

Operating Impact:

No operating impacts are anticipated.

Wild Horse Reservoir

PROJECT INFORMATION

| | | | |
|--------------------|---|-----------------------|-----------------|
| Location: | Park County | Proj. Manager: | Rich Vidmar |
| Proj. Type: | New Construction/Development/Infrastructure | Start Date: | Quarter 1, 2014 |
| Category: | Utilities - Storage | End Date: | Quarter 4, 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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Aurora Water</u> | | | | | | | | |
| Water Fund | \$16,491,403 | \$21,176,000 | \$14,050,000 | \$98,700,000 | \$158,700,000 | \$108,700,000 | \$108,700,000 | \$488,850,000 |
| Total Cost | \$16,491,403 | \$21,176,000 | \$14,050,000 | \$98,700,000 | \$158,700,000 | \$108,700,000 | \$108,700,000 | \$488,850,000 |

Operating Impact:

There are no expected operating impacts associated with this project in the current plan. Future operating impacts with the maintenance and oversight of the reservoir will occur outside the five-year plan.

FIRE

Fire Station Debt Service

PROJECT INFORMATION

| | | | |
|--------------------|----------------|-----------------------|-----------------|
| Location: | Various | Proj. Manager: | Lynne Center |
| Proj. Type: | Lease-Purchase | Start Date: | Quarter 1, 2016 |
| Category: | Public Safety | End Date: | Quarter 4, 2019 |
| | | Bond Funded: | Yes - COPS |

Description:

This is the debt service for Fire Stations #5 (1141 Laredo St), #15 (Murphy Creek), and #16 (Gaylord). Fire Station #5 was operational in December 2019 and replaced an existing station that was deemed structurally obsolete. Fire Station #15 replaced a temporary station in May 2018. Fire Station #16 is a new build that was operational in December 2018.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Fire</u> | | | | | | | | |
| Capital Projects Fund | \$0 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$10,000,000 |
| Total Cost | \$0 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$10,000,000 |

Operating Impact:

As Fire Station #5 and Fire Station #15 are both replacements of existing facilities, the only station with additional operating costs will be Fire Station #16, the Gaylord Station. That station opened in late 2018 with a single engine company. A second company (Ladder 16) was added to the station in the 2019 budget with funding assistance from the Staffing for Adequate Fire & Emergency Response (SAFER) Grant.

HOUSING AND COMMUNITY SERVICES

Animal Shelter Project

PROJECT INFORMATION

| | | | |
|--------------------|---|-----------------------|-----------------|
| Location: | TBD | Proj. Manager: | John Wesolowski |
| Proj. Type: | New Construction/Development/Infrastructure | Start Date: | Ongoing |
| Category: | Infrastructure | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

Design and construction of a new animal shelter building (est. 1 to 2 stories, 35,000 to 40,000 SF). Potential program elements include Lobby/Waiting area, Reception, clinic/medical area with surgical suites, administrative area with record storage, break room, accessible restrooms, animal housing areas, animal bathing areas, animal meeting rooms, as well as the development of a greenfield site to potentially include landscaping, dog walk/run spaces, outdoor seating areas, improved vehicular and pedestrian site access, surface parking, detention areas, and associated site improvements. Project site layout should allow for future expansion of facility. Existing facility will continue operations to house selected elements of program.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|--------------------------------|-------------------|----------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Housing and Community Services | | | | | | | | |
| Capital Projects Fund | \$0 | \$0 | \$17,000,000 | \$3,000,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$24,500,000 |
| Total Cost | \$0 | \$0 | \$17,000,000 | \$3,000,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$24,500,000 |

Operating Impact:

The new facility will triple the number of kennels available, this will subsequently increase the supplies and staffing to account for the increased number of animals in the facility (approximately 29.0 FTE, which includes a 1.0 FTE from the conversion of a contract veterinarian). It remains to be seen whether the new facility will replace the current animal shelter, or operate in addition to the current facility.

| Annual Operating Costs | 2026 | 2027 | 2028 | 2029 | Total |
|------------------------------|---------------------|------------|--------------------|--------------------|--------------------|
| | New Personnel (FTE) | 0.00 | 0.00 | 29.00 | 29.00 |
| Personal Services | 0 | 0 | 2,850,000 | 2,941,200 | 5,791,200 |
| Other | 0 | 0 | 700,000 | 721,000 | 1,421,000 |
| Total Operating Costs | \$0 | \$0 | \$3,550,000 | \$3,662,200 | \$7,212,200 |

INFORMATION TECHNOLOGY

Technology Infrastructure Expansion

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|-----------------|
| Location: | Citywide | Proj. Manager: | Josh Smith |
| Proj. Type: | Upgrade or Expand System/Facility/Infrastructure | Start Date: | Quarter 1, 2003 |
| Category: | Infrastructure | End Date: | Ongoing |
| | | Bond Funded: | |

Description:

Funding for technology-related infrastructure needs, including but not limited to switches, firewalls, routers, and servers. As demand for city technology services continues to grow, this ongoing funding allows for expansion of services, upgrades, and end of life replacements as required.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-------------------------------|----------------------|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <i>Information Technology</i> | | | | | | | | |
| Capital Projects Fund | \$140,734 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$1,500,000 |
| Total Cost | \$140,734 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$1,500,000 |

Operating Impact:

These are ongoing projects with costs already incorporated in the base operating budget.

NON-DEPARTMENTAL

ARTA Payment

PROJECT INFORMATION

Location: Eastern part of city
Proj. Type: Not Assigned
Category: Development Related

Proj. Manager: TBD
Start Date: Quarter 1, 2020
End Date: Quarter 4, 2045
Bond Funded: No

Description:

The Aerotropolis Regional Transportation Authority (ARTA) was established on February 27, 2018 under an intergovernmental agreement between Adams County, the City of Aurora, and the Aerotropolis Area Coordinating Metropolitan District. Under the agreement, the City will collect, and remit any use tax and impact fees received within ARTA’s geographic boundaries. This represents the ARTA Impact Fees and Use Tax going back to ARTA. This expenditure line is consistent with the ARTA financing documents.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Non-Departmental</u> | | | | | | | | |
| Capital Projects Fund | \$0 | \$5,277,900 | \$5,219,637 | \$5,257,651 | \$5,353,945 | \$5,353,945 | \$5,353,945 | \$26,539,123 |
| Total Cost | \$0 | \$5,277,900 | \$5,219,637 | \$5,257,651 | \$5,353,945 | \$5,353,945 | \$5,353,945 | \$26,539,123 |

Operating Impact:

This is the Aerotropolis Regional Transportation Authority (ARTA) Impact Fees and Use Tax going back to ARTA. There is no additional operating impact.

Public Safety Training Facility

PROJECT INFORMATION

Location: Powhaton and Quincy (near reservoir entrance)
Proj. Type: New Construction/Development/Infrastructure
Category: Public Safety

Proj. Manager: Tom McMinimee
Start Date: Quarter 2, 2012
End Date: Quarter 3, 2016
Bond Funded: Partial - COPS

Description:

This project funds the annual debt service payments for a new public safety training facility near Aurora Reservoir.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Non-Departmental</u> | | | | | | | | |
| Capital Projects Fund | \$0 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$7,500,000 |
| Total Cost | \$0 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$7,500,000 |

Operating Impact:

All operating costs for this project will come from currently budgeted funds, so no future operating impacts are expected.

PARKS, RECREATION & OPEN SPACE

Construction - Open Space

PROJECT INFORMATION

| | | | |
|--------------------|--|-----------------------|----------------|
| Location: | Various | Proj. Manager: | Nicole Ankeney |
| Proj. Type: | Improvements to System/Facility/Infrastructure | Start Date: | Ongoing |
| Category: | Infrastructure | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

This project is for improvements to existing City owned open space properties and new construction for continued trail extension. Projects associated with this include Highline Canal, 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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Parks, Recreation & Open Space | | | | | | | | |
| Capital Projects Fund | \$848,606 | \$60,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Conservation Trust Fund | \$2,713,892 | \$360,000 | \$730,000 | \$660,000 | \$450,000 | \$100,000 | \$50,000 | \$1,990,000 |
| Gifts & Grants Fund | \$300,006 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Open Space Fund | \$6,120,023 | \$1,700,000 | \$1,900,000 | \$1,350,000 | \$650,000 | \$250,000 | \$150,000 | \$4,300,000 |
| Total Cost | \$9,982,527 | \$2,120,000 | \$2,630,000 | \$2,010,000 | \$1,100,000 | \$350,000 | \$200,000 | \$6,290,000 |

Operating Impact:

Operating impacts are project dependent and based on scale, scope, and timing. The Plains Conservation Center improvement may result in additional operating cost as the area is further developed and educational programming expands.

Construction Parks

PROJECT INFORMATION

| | | | |
|--------------------|---|-----------------------|----------------|
| Location: | Various | Proj. Manager: | Nicole Ankeney |
| Proj. Type: | New Construction/Development/Infrastructure | Start Date: | Ongoing |
| Category: | Infrastructure | End Date: | Ongoing |
| | | Bond Funded: | No |

Description:

This project provides improvements to existing parks and new park additions in the city's existing parks or on lands set aside for park development. Detail is in the individual project pages in the Parks, Recreation & Open Space Detail by Project report in the appendix. Most of the projects consist of improvements to numerous existing parks and playgrounds.

PARKS, RECREATION & OPEN SPACE

Construction Parks

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Parks, Recreation & Open Space | | | | | | | | |
| Capital Projects Fund | \$1,430,153 | \$0 | \$450,000 | \$0 | \$0 | \$0 | \$0 | \$450,000 |
| Conservation Trust Fund | \$1,427,949 | \$2,150,000 | \$250,000 | \$500,000 | \$100,000 | \$0 | \$0 | \$850,000 |
| Gifts & Grants Fund | \$212,609 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Open Space Fund | \$10,119,076 | \$5,350,000 | \$3,550,000 | \$3,000,000 | \$3,750,000 | \$6,700,000 | \$4,000,000 | \$21,000,000 |
| Parks Development Fund | \$7,822,802 | \$2,041,902 | \$3,042,491 | \$56,486 | \$702,072 | \$42,599 | \$0 | \$3,843,648 |
| Total Cost | \$21,012,589 | \$9,541,902 | \$7,292,491 | \$3,556,486 | \$4,552,072 | \$6,742,599 | \$4,000,000 | \$26,143,648 |

Operating Impact:

The majority of expenditures in 2025 through 2029 are related to park and playground renovation efforts and will not result in additional operating expenses. There will be a need to add Parks O&M maintenance and irrigation FTE over multiple years to serve the new parks. Future operating impacts for water, maintenance, and staffing expense will continue beyond the five-year plan.

| Annual Operating Costs | 2026 | 2027 | 2028 | 2029 | Total |
|------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | New Personnel (FTE) | 5.00 | 5.00 | 5.00 | 5.00 |
| Personal Services | 566,500 | 583,500 | 612,500 | 643,100 | \$2,405,600 |
| Other | 532,000 | 691,000 | 719,000 | 747,800 | \$2,689,800 |
| Total Operating Costs | \$1,098,500 | \$1,274,500 | \$1,331,500 | \$1,390,900 | \$5,095,400 |

PUBLIC WORKS

ADA Accomodation Equity and Access

PROJECT INFORMATION

Location: To be determined based on need and funding
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure
Proj. Manager: Carlie Campuzano
Start Date: Ongoing
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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-----------------------|-------------------|----------------|--------------------|------------|------------|------------|------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Public Works | | | | | | | | |
| Capital Projects Fund | \$910,697 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 | \$0 | \$1,000,000 |
| Total Cost | \$910,697 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 | \$0 | \$1,000,000 |

Operating Impact:

Improvements to existing infrastructure will not have operating impacts.

Multimodal Implementation

PROJECT INFORMATION

Location: TBD
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure
Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

Aurora received grant funds for a multimodal Master Plan study. These funds have been added for the implementation of needs resulting from the plan.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-----------------------|-------------------|------------------|----------------|------------|--------------------|--------------------|------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Public Works | | | | | | | | |
| Capital Projects Fund | \$0 | \$600,000 | \$0 | \$0 | \$1,000,000 | \$3,475,000 | \$0 | \$4,475,000 |
| Total Cost | \$0 | \$600,000 | \$0 | \$0 | \$1,000,000 | \$3,475,000 | \$0 | \$4,475,000 |

Operating Impact:

TBD

PUBLIC WORKS

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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-----------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Public Works | | | | | | | | |
| Capital Projects Fund | \$525,001 | \$551,250 | \$578,810 | \$607,750 | \$638,138 | \$670,045 | \$703,547 | \$3,198,290 |
| Total Cost | \$525,001 | \$551,250 | \$578,810 | \$607,750 | \$638,138 | \$670,045 | \$703,547 | \$3,198,290 |

Operating Impact:
 Improvements to existing infrastructure will not have operating impact.

Police District 2 Debt Service

PROJECT INFORMATION

Location: District 2, Central Aurora **Proj. Manager:** Elly Watson
Proj. Type: Improvements to System/Facility/Infrastructure **Start Date:** Quarter 2, 2015
Category: Public Safety **End Date:** Ongoing
Bond Funded: Partial - COPS

Description:
 This project purchased and renovated an existing building to serve as Police District 2. This alleviated overcrowding in the previous District 2/Headquarters building on the Aurora Municipal Center campus. The project is funded through a ten-year debt service payment.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-----------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Public Works | | | | | | | | |
| Capital Projects Fund | \$782,182 | \$825,000 | \$825,000 | \$825,000 | \$825,000 | \$825,000 | \$825,000 | \$4,125,000 |
| Total Cost | \$782,182 | \$825,000 | \$825,000 | \$825,000 | \$825,000 | \$825,000 | \$825,000 | \$4,125,000 |

Operating Impact:
 Operating expenses were built into previous budgets, including utilities, custodial, trash service, routine building maintenance, etc.

PUBLIC 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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-----------------------|-------------------|------------------|----------------|------------|--------------------|--------------------|------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Public Works</u> | | | | | | | | |
| Capital Projects Fund | \$700,000 | \$600,000 | \$0 | \$0 | \$1,000,000 | \$3,475,000 | \$0 | \$4,475,000 |
| Total Cost | \$700,000 | \$600,000 | \$0 | \$0 | \$1,000,000 | \$3,475,000 | \$0 | \$4,475,000 |

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 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-----------------------|--------------------|--------------------|----------------|--------------------|------------|------------|------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| <u>Public Works</u> | | | | | | | | |
| Capital Projects Fund | \$2,500,000 | \$1,000,000 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 | \$1,000,000 |
| Total Cost | \$2,500,000 | \$1,000,000 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 | \$1,000,000 |

Operating Impact:

Operational impacts will occur in future years outside of the 5-year plan.

PUBLIC WORKS

Transportation Priority Projects

PROJECT INFORMATION

Location: Various locations citywide **Proj. Manager:** Jana Krell
Proj. Type: Upgrade or Expand System/Facility/Infrastructure **Start Date:** Ongoing
Category: Infrastructure **End Date:** Ongoing
Bond Funded: No

Description:

This program funds a number of transportation-related projects which were prioritized by City Council. The projects will help improve travel times, mitigate congested locations, complete last mile station connections and provide safe, multi-modal routes for citizens.

FINANCIAL INFORMATION

Capital Funding:

| Department / Fund | Carryforward 2023 | 2024 Projected | Five-Year Plan | | | | | Total 2025-2029 |
|-----------------------|---------------------|--------------------|--------------------|--------------------|------------|------------|------------|--------------------|
| | | | 2025 | 2026 | 2027 | 2028 | 2029 | |
| Public Works | | | | | | | | |
| Capital Projects Fund | \$12,193,577 | \$1,600,000 | \$1,600,000 | \$1,600,000 | \$0 | \$0 | \$0 | \$3,200,000 |
| Total Cost | \$12,193,577 | \$1,600,000 | \$1,600,000 | \$1,600,000 | \$0 | \$0 | \$0 | \$3,200,000 |

Operating Impact:

Projects are generally not anticipated to have significant operational impacts as they are upgrades, expansions, and/or improvements to existing infrastructure. Monthly service fees for new traffic signals are accounted for annually in the Public Lighting budget.



City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

APPENDICES





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 1 Operating Budget Reconciliations





Operating Budget Reconciliation Overview

2025 OPERATING RECONCILIATION

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2025 Operating Budget. The process includes several entries:

- 2024 Original Budget;
- Removal of one-time costs previously included in the budget;
- Items from the 2024 Supplemental ordinances that were approved to be ongoing items in 2025;
- 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; and
- Adds and cuts.

RECONCILIATION OF 2023 ACFR TO 2025 GENERAL FUND SUMMARY

The purpose of this reconciliation is to illustrate the differences between the General Fund 2023 actual fund balance as reported in the Annual Comprehensive Financial Report (ACFR) to the 2023 actual unassigned funds available reported in the General Fund Summary.

Appendix 1 2025 Operating Reconciliation by Fund and Department

| Fund \ Department | 2024 Original Final | 2024 Onetimes / Init Adj | 2023 Fall 2024 Spr Supp | 2025 PS Deltas | 2025 Other Adj | 2025 Base Final | 2025 Base Adds | 2025 Base Cuts | 2025 Proposed Estimate | 2025 Proposed Adjust | 2025 Adopted Final |
|--|---------------------|--------------------------|-------------------------|----------------|----------------|------------------|-----------------|-------------------|------------------------|----------------------|--------------------|
| COMMUNITY DEVELOPMENT FUND | | | | | | | | | | | |
| Housing and Community Services total: | 4,744,703 | 0 | 0 | -31,030 | 3,499 | 4,717,172 | -122,348 | 0 | 4,594,824 | 0 | 4,594,824 |
| COMMUNITY DEVELOPMENT FUND TOTAL: | 4,744,703 | 0 | 0 | -31,030 | 3,499 | 4,717,172 | -122,348 | 0 | 4,594,824 | 0 | 4,594,824 |
| CONSERVATION TRUST FUND | | | | | | | | | | | |
| Non-Departmental total: | 2,844 | 0 | 0 | 0 | -2,844 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parks, Recreation & Open Space total: | 1,488,626 | -4,950 | 0 | 28,592 | 4,111 | 1,516,379 | 365,023 | 0 | 1,881,402 | 0 | 1,881,402 |
| CONSERVATION TRUST FUND TOTAL: | 1,491,470 | -4,950 | 0 | 28,592 | 1,267 | 1,516,379 | 365,023 | 0 | 1,881,402 | 0 | 1,881,402 |
| CULTURAL SERVICES FUND | | | | | | | | | | | |
| Library & Cultural Services total: | 3,680,995 | 0 | 0 | 210,767 | 25,437 | 3,917,199 | 0 | 0 | 3,917,199 | 0 | 3,917,199 |
| Non-Departmental total: | 26,692 | 0 | 0 | 0 | -3,700 | 22,992 | 0 | 0 | 22,992 | 0 | 22,992 |
| CULTURAL SERVICES FUND TOTAL: | 3,707,687 | 0 | 0 | 210,767 | 21,737 | 3,940,191 | 0 | 0 | 3,940,191 | 0 | 3,940,191 |
| DESIGNATED REVENUES FUND | | | | | | | | | | | |
| Communications total: | 199,984 | 0 | 0 | 0 | -140,040 | 59,944 | 0 | 0 | 59,944 | 0 | 59,944 |
| Court Administration total: | 152,701 | 0 | 0 | 0 | -137,638 | 15,063 | 0 | 0 | 15,063 | 0 | 15,063 |
| Finance total: | 30,420 | 0 | 0 | 0 | -6,726 | 23,694 | 0 | 0 | 23,694 | 0 | 23,694 |
| Judicial total: | 558,920 | 0 | 0 | 14,150 | 138 | 573,208 | 0 | 0 | 573,208 | 0 | 573,208 |
| Non-Departmental total: | 3,543,603 | 0 | 0 | 0 | 13,133 | 3,556,736 | 0 | 0 | 3,556,736 | 0 | 3,556,736 |
| Parks, Recreation & Open Space total: | 1,462,996 | -2,980 | 0 | 80,246 | -79,999 | 1,460,263 | 0 | 0 | 1,460,263 | 0 | 1,460,263 |
| Police total: | 3,397,228 | -725,000 | 0 | 118,896 | 46,821 | 2,837,945 | 100,000 | -1,494,405 | 1,443,540 | 0 | 1,443,540 |
| Public Defender total: | 323,500 | -323,500 | 0 | 7,825 | 215,675 | 223,500 | 0 | 0 | 223,500 | 0 | 223,500 |
| Public Works total: | 24,076 | 0 | 0 | 0 | 0 | 24,076 | 0 | 0 | 24,076 | 0 | 24,076 |
| DESIGNATED REVENUES FUND TOTAL: | 9,693,428 | -1,051,480 | 0 | 221,117 | -88,636 | 8,774,429 | 100,000 | -1,494,405 | 7,380,024 | 0 | 7,380,024 |
| DEVELOPMENT REVIEW FUND | | | | | | | | | | | |

Appendix 1 2025 Operating Reconciliation by Fund and Department

| Fund \ Department | 2024 Original Final | 2024 Onetimes / Init Adj | 2023 Fall 2024 Spr Supp | 2025 PS Deltas | 2025 Other Adj | 2025 Base Final | 2025 Base Adds | 2025 Base Cuts | 2025 Proposed Estimate | 2025 Proposed Adjust | 2025 Adopted Final |
|--|---------------------|--------------------------|-------------------------|----------------|------------------|-------------------|------------------|------------------|------------------------|----------------------|--------------------|
| DEVELOPMENT REVIEW FUND | | | | | | | | | | | |
| Aurora Water total: | 1,144,792 | 0 | 0 | -30,658 | 1,600 | 1,115,734 | 0 | 0 | 1,115,734 | 0 | 1,115,734 |
| Development Services total: | 0 | 0 | 0 | 0 | 0 | 0 | 17,231,550 | 0 | 17,231,550 | 0 | 17,231,550 |
| General Management total: | 1,694,462 | 0 | 0 | 126,751 | 3,116 | 1,824,329 | -1,824,329 | 0 | 0 | 0 | 0 |
| Information Technology total: | 1,059,734 | 0 | 0 | -1,017 | 212,282 | 1,270,999 | 0 | 0 | 1,270,999 | 0 | 1,270,999 |
| Non-Departmental total: | 2,993,381 | 0 | 0 | 0 | 464,104 | 3,457,485 | 0 | 0 | 3,457,485 | 0 | 3,457,485 |
| Planning and Business Development total: | 3,231,016 | 0 | 0 | 47,953 | 12,500 | 3,291,469 | 134,333 | 0 | 3,425,802 | 0 | 3,425,802 |
| Public Works total: | 14,104,078 | 0 | 0 | 805,900 | 24,790 | 14,934,768 | -14,443,866 | 0 | 490,902 | 0 | 490,902 |
| DEVELOPMENT REVIEW FUND TOTAL: | 24,227,463 | 0 | 0 | 948,929 | 718,392 | 25,894,784 | 1,097,688 | 0 | 26,992,472 | 0 | 26,992,472 |
| ENHANCED E-911 FUND | | | | | | | | | | | |
| Aurora911 total: | 7,640,148 | 0 | 0 | 274,151 | 0 | 7,914,299 | 0 | 2,293,237 | 10,207,536 | 0 | 10,207,536 |
| Information Technology total: | 4,756,634 | 0 | 0 | 23,969 | 1,406,593 | 6,187,196 | 0 | 0 | 6,187,196 | 0 | 6,187,196 |
| Non-Departmental total: | 23,715 | 0 | 0 | 0 | -16,200 | 7,515 | 0 | 0 | 7,515 | 0 | 7,515 |
| ENHANCED E-911 FUND TOTAL: | 12,420,497 | 0 | 0 | 298,120 | 1,390,393 | 14,109,010 | 0 | 2,293,237 | 16,402,247 | 0 | 16,402,247 |
| FLEET MANAGEMENT FUND | | | | | | | | | | | |
| General Management total: | 0 | 0 | 0 | 41,104 | 0 | 41,104 | 15,347,097 | 0 | 15,388,201 | 0 | 15,388,201 |
| Non-Departmental total: | 25,669 | 0 | 0 | 0 | -10,000 | 15,669 | 0 | 0 | 15,669 | 0 | 15,669 |
| Public Works total: | 14,151,555 | -6,500 | 188,767 | 399,536 | 613,739 | 15,347,097 | -15,347,097 | 0 | 0 | 0 | 0 |
| FLEET MANAGEMENT FUND TOTAL: | 14,177,224 | -6,500 | 188,767 | 440,640 | 603,739 | 15,403,870 | 0 | 0 | 15,403,870 | 0 | 15,403,870 |
| GENERAL FUND | | | | | | | | | | | |
| Aurora Water total: | 617,999 | 0 | 0 | 6,711 | 1,400 | 626,110 | 0 | 0 | 626,110 | 0 | 626,110 |
| Aurora911 total: | 9,463,647 | 0 | 0 | 80,895 | 385,260 | 9,929,802 | 0 | -1,000,000 | 8,929,802 | 0 | 8,929,802 |
| City Attorney total: | 9,990,745 | -19,724 | 0 | 352,190 | 38,731 | 10,361,942 | 24,000 | 0 | 10,385,942 | 0 | 10,385,942 |

Appendix 1 2025 Operating Reconciliation by Fund and Department

| Fund \ Department | 2024 Original Final | 2024 Onetimes / Init Adj | 2023 Fall 2024 Spr Supp | 2025 PS Deltas | 2025 Other Adj | 2025 Base Final | 2025 Base Adds | 2025 Base Cuts | 2025 Proposed Estimate | 2025 Proposed Adjust | 2025 Adopted Final |
|--|---------------------|--------------------------|-------------------------|-------------------|-------------------|--------------------|------------------|-------------------|------------------------|----------------------|--------------------|
| GENERAL FUND | | | | | | | | | | | |
| City Council total: | 1,626,411 | 0 | 0 | 12,373 | 22,841 | 1,661,625 | 0 | 0 | 1,661,625 | 0 | 1,661,625 |
| Civil Service Commission total: | 715,191 | 0 | 0 | 23,830 | 1,163 | 740,184 | 0 | 0 | 740,184 | 0 | 740,184 |
| Communications total: | 4,538,276 | 0 | 0 | 218,330 | 9,707 | 4,766,313 | 0 | 0 | 4,766,313 | 0 | 4,766,313 |
| Court Administration total: | 14,133,653 | -515,000 | 0 | 802,790 | 88,893 | 14,510,336 | 0 | 0 | 14,510,336 | 0 | 14,510,336 |
| Development Services total: | 0 | 0 | 0 | 0 | 0 | 0 | 1,664,150 | 0 | 1,664,150 | 0 | 1,664,150 |
| Finance total: | 10,833,352 | 0 | 0 | 677,872 | -41,193 | 11,470,031 | -197,333 | 0 | 11,272,698 | 0 | 11,272,698 |
| Fire total: | 86,337,983 | -667,750 | 211,497 | 5,402,763 | 816,350 | 92,100,843 | 827,658 | 0 | 92,928,501 | 0 | 92,928,501 |
| General Management total: | 4,870,768 | -57,907 | 0 | 301,248 | 29,549 | 5,143,658 | 8,993,502 | 0 | 14,137,160 | 0 | 14,137,160 |
| Housing and Community Services total: | 12,368,428 | -20,000 | 0 | 169,027 | 31,477 | 12,548,932 | 310,026 | 0 | 12,858,958 | 0 | 12,858,958 |
| Human Resources total: | 6,229,679 | -81,372 | 0 | 329,776 | 416,666 | 6,894,749 | 468,703 | 0 | 7,363,452 | 0 | 7,363,452 |
| Information Technology total: | 25,866,451 | 0 | 939,095 | 404,676 | 3,006,614 | 30,216,836 | 122,648 | 0 | 30,339,484 | 0 | 30,339,484 |
| Judicial total: | 3,686,953 | -53,517 | 0 | 200,691 | 38,903 | 3,873,030 | 220,000 | 0 | 4,093,030 | 0 | 4,093,030 |
| Library & Cultural Services total: | 7,280,756 | 0 | 425,571 | 296,058 | 179,764 | 8,182,149 | 0 | 0 | 8,182,149 | 0 | 8,182,149 |
| Non-Departmental total: | 85,494,926 | -2,800,000 | 160,452 | -1,159,051 | 9,843,844 | 91,540,171 | 100,000 | -1,500,000 | 90,140,171 | 0 | 90,140,171 |
| Parks, Recreation & Open Space total: | 18,911,436 | -35,679 | 0 | 373,183 | 172,109 | 19,421,049 | 0 | 0 | 19,421,049 | 0 | 19,421,049 |
| Planning and Business Development total: | 4,371,554 | 0 | 0 | 158,380 | -11,671 | 4,518,263 | 0 | 0 | 4,518,263 | 0 | 4,518,263 |
| Police total: | 155,786,769 | -650,625 | 0 | 7,717,134 | 1,046,758 | 163,900,036 | 1,083,818 | 0 | 164,983,854 | 0 | 164,983,854 |
| Public Defender total: | 2,257,958 | -30,000 | 0 | 107,158 | 76,913 | 2,412,029 | 0 | 0 | 2,412,029 | 0 | 2,412,029 |
| Public Works total: | 43,410,219 | -533,000 | 0 | 1,709,033 | 1,493,992 | 46,080,244 | -10,458,819 | 0 | 35,621,425 | 0 | 35,621,425 |
| GENERAL FUND TOTAL: | 508,793,154 | -5,464,574 | 1,736,615 | 18,185,067 | 17,648,070 | 540,898,332 | 3,158,353 | -2,500,000 | 541,556,685 | 0 | 541,556,685 |
| GIFTS & GRANTS FUND | | | | | | | | | | | |
| Fire total: | 23,000 | 0 | 0 | 0 | 74,000 | 97,000 | 0 | 0 | 97,000 | 0 | 97,000 |
| General Management total: | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 0 | 0 | 10,000 | 0 | 10,000 |

Appendix 1 2025 Operating Reconciliation by Fund and Department

| Fund \ Department | 2024 Original Final | 2024 Onetimes / Init Adj | 2023 Fall 2024 Spr Supp | 2025 PS Deltas | 2025 Other Adj | 2025 Base Final | 2025 Base Adds | 2025 Base Cuts | 2025 Proposed Estimate | 2025 Proposed Adjust | 2025 Adopted Final |
|--|---------------------|--------------------------|-------------------------|----------------|-------------------|-------------------|----------------|----------------|------------------------|----------------------|--------------------|
| GIFTS & GRANTS FUND | | | | | | | | | | | |
| Housing and Community Services total: | 1,927,327 | -1,491,327 | 0 | 0 | 1,432,298 | 1,868,298 | 126,000 | 0 | 1,994,298 | 0 | 1,994,298 |
| Human Resources total: | 13,594 | 0 | 0 | 0 | 0 | 13,594 | 0 | 0 | 13,594 | 0 | 13,594 |
| Judicial total: | 260,000 | 0 | 0 | 0 | 1,000 | 261,000 | 0 | 0 | 261,000 | 0 | 261,000 |
| Library & Cultural Services total: | 146,887 | 0 | 0 | 0 | 12,517 | 159,404 | 0 | 0 | 159,404 | 0 | 159,404 |
| Non-Departmental total: | 1,647,281 | 0 | 0 | 10,325 | 0 | 1,657,606 | 0 | 0 | 1,657,606 | 0 | 1,657,606 |
| Parks, Recreation & Open Space total: | 527,082 | -90,000 | 0 | 0 | 100,000 | 537,082 | 0 | 0 | 537,082 | 0 | 537,082 |
| Planning and Business Development total: | 409,616 | 0 | 0 | 15,374 | 0 | 424,990 | 0 | 0 | 424,990 | 0 | 424,990 |
| Police total: | 4,724,210 | 0 | 0 | 24,605 | 0 | 4,748,815 | 0 | 0 | 4,748,815 | 0 | 4,748,815 |
| Public Defender total: | 0 | 0 | 0 | 0 | 72 | 72 | 0 | 0 | 72 | 0 | 72 |
| GIFTS & GRANTS FUND TOTAL: | 9,688,997 | -1,581,327 | 0 | 50,304 | 1,619,887 | 9,777,861 | 126,000 | 0 | 9,903,861 | 0 | 9,903,861 |
| GOLF COURSES FUND | | | | | | | | | | | |
| Non-Departmental total: | 29,436 | 0 | 0 | 0 | -6,600 | 22,836 | 0 | 0 | 22,836 | 0 | 22,836 |
| Parks, Recreation & Open Space total: | 9,922,963 | -6,000 | 0 | 244,644 | 115,536 | 10,277,143 | 293,645 | 0 | 10,570,788 | 0 | 10,570,788 |
| GOLF COURSES FUND TOTAL: | 9,952,399 | -6,000 | 0 | 244,644 | 108,936 | 10,299,979 | 293,645 | 0 | 10,593,624 | 0 | 10,593,624 |
| MARIJUANA TAX REVENUE FUND | | | | | | | | | | | |
| Housing and Community Services total: | 4,339,210 | -288,750 | 0 | 101,751 | -178,570 | 3,973,641 | 0 | 0 | 3,973,641 | 0 | 3,973,641 |
| Non-Departmental total: | 10,000,000 | 0 | 0 | 0 | 0 | 10,000,000 | 0 | 0 | 10,000,000 | 0 | 10,000,000 |
| MARIJUANA TAX REVENUE FUND TOTAL: | 14,339,210 | -288,750 | 0 | 101,751 | -178,570 | 13,973,641 | 0 | 0 | 13,973,641 | 0 | 13,973,641 |
| OPEN SPACE FUND | | | | | | | | | | | |
| Non-Departmental total: | 14,140 | 0 | 0 | 0 | -9,088 | 5,052 | 0 | 0 | 5,052 | 0 | 5,052 |
| Parks, Recreation & Open Space total: | 7,400,019 | -2,875 | 0 | 137,321 | -1,107,113 | 6,427,352 | 971,266 | 0 | 7,398,618 | 0 | 7,398,618 |
| OPEN SPACE FUND TOTAL: | 7,414,159 | -2,875 | 0 | 137,321 | -1,116,201 | 6,432,404 | 971,266 | 0 | 7,403,670 | 0 | 7,403,670 |

Appendix 1 2025 Operating Reconciliation by Fund and Department

| Fund \ Department | 2024 Original Final | 2024 Onetimes / Init Adj | 2023 Fall 2024 Spr Supp | 2025 PS Deltas | 2025 Other Adj | 2025 Base Final | 2025 Base Adds | 2025 Base Cuts | 2025 Proposed Estimate | 2025 Proposed Adjust | 2025 Adopted Final |
|---|---------------------|--------------------------|-------------------------|----------------|-------------------|-------------------|------------------|----------------|------------------------|----------------------|--------------------|
| PARKING AND MOBILITY FUND | | | | | | | | | | | |
| Non-Departmental total: | 600 | 0 | 0 | 0 | -600 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works total: | 1,363,077 | -73,751 | 0 | 89,264 | -5,422 | 1,373,168 | 0 | 0 | 1,373,168 | 0 | 1,373,168 |
| PARKING AND MOBILITY FUND TOTAL: | 1,363,677 | -73,751 | 0 | 89,264 | -6,022 | 1,373,168 | 0 | 0 | 1,373,168 | 0 | 1,373,168 |
| PARKS DEVELOPMENT FUND | | | | | | | | | | | |
| Non-Departmental total: | 200 | 0 | 0 | 0 | -200 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parks, Recreation & Open Space total: | 290,442 | 0 | 0 | -37,782 | 400 | 253,060 | 345,188 | 0 | 598,248 | 0 | 598,248 |
| PARKS DEVELOPMENT FUND TOTAL: | 290,642 | 0 | 0 | -37,782 | 200 | 253,060 | 345,188 | 0 | 598,248 | 0 | 598,248 |
| RECREATION FUND | | | | | | | | | | | |
| Non-Departmental total: | 112,126 | 0 | 0 | 0 | -21,600 | 90,526 | 0 | 0 | 90,526 | 0 | 90,526 |
| Parks, Recreation & Open Space total: | 17,156,783 | 499,500 | 0 | 360,138 | 158,771 | 18,175,192 | -358,739 | 0 | 17,816,453 | 0 | 17,816,453 |
| RECREATION FUND TOTAL: | 17,268,909 | 499,500 | 0 | 360,138 | 137,171 | 18,265,718 | -358,739 | 0 | 17,906,979 | 0 | 17,906,979 |
| RISK MANAGEMENT FUND | | | | | | | | | | | |
| Finance total: | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 20,232,064 | 0 | 20,332,064 | 0 | 20,332,064 |
| Human Resources total: | 19,383,907 | 0 | 0 | 74,680 | 1,004,639 | 20,463,226 | -20,123,491 | 0 | 339,735 | 0 | 339,735 |
| Non-Departmental total: | 2,200 | 0 | 0 | 0 | -2,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| RISK MANAGEMENT FUND TOTAL: | 19,386,107 | 0 | 0 | 74,680 | 1,102,439 | 20,563,226 | 108,573 | 0 | 20,671,799 | 0 | 20,671,799 |
| WASTEWATER FUND | | | | | | | | | | | |
| Aurora Water total: | 79,157,439 | -240,392 | 52,716 | 995,892 | 10,708,679 | 90,674,334 | 2,128,714 | 0 | 92,803,048 | 0 | 92,803,048 |
| Non-Departmental total: | 154,735 | 0 | 9,438 | 0 | -32,876 | 131,297 | 0 | 0 | 131,297 | 0 | 131,297 |
| WASTEWATER FUND TOTAL: | 79,312,174 | -240,392 | 62,154 | 995,892 | 10,675,803 | 90,805,631 | 2,128,714 | 0 | 92,934,345 | 0 | 92,934,345 |
| WATER FUND | | | | | | | | | | | |
| Aurora Water total: | 130,760,782 | -565,020 | 947,284 | 2,310,811 | 30,903,718 | 164,357,575 | 2,992,915 | 0 | 167,350,490 | 0 | 167,350,490 |

Appendix 1 2025 Operating Reconciliation by Fund and Department

| Fund \ Department | 2024 Original Final | 2024 Onetimes / Init Adj | 2023 Fall 2024 Spr Supp | 2025 PS Deltas | 2025 Other Adj | 2025 Base Final | 2025 Base Adds | 2025 Base Cuts | 2025 Proposed Estimate | 2025 Proposed Adjust | 2025 Adopted Final |
|--------------------------------------|---------------------------|--------------------------------|-------------------------------|----------------------|----------------------|-----------------------|-------------------|----------------------|------------------------------|----------------------------|-----------------------|
| WATER FUND | | | | | | | | | | | |
| City Attorney total: | 460,962 | 0 | 0 | 2,415 | 600 | 463,977 | 0 | 0 | 463,977 | 0 | 463,977 |
| Non-Departmental total: | 358,002 | -3,500 | 18,877 | 0 | -66,524 | 306,855 | 0 | 0 | 306,855 | 0 | 306,855 |
| WATER FUND TOTAL: | 131,579,746 | -568,520 | 966,161 | 2,313,226 | 30,837,794 | 165,128,407 | 2,992,915 | 0 | 168,121,322 | 0 | 168,121,322 |
| GRAND TOTAL OPERATING BUDGET: | 869,851,646 | -8,789,619 | 2,953,697 | 24,631,640 | 63,479,898 | 952,127,262 | 11,206,278 | -1,701,168 | 961,632,372 | 0 | 961,632,372 |

Reconciliation of 2023 ACFR General Fund Balance, 12/31/23 to 2025 Budget Document Unassigned Funds Available, 12/31/23

| | Funds | Source |
|--|-----------------------|--|
| Ending 2023 GAAP General Fund Balance, ACFR, 12/31/23 | \$ 168,325,656 | (2023 ACFR, p. 128) |
| Less: Adjustments to ACFR 2023 GAAP General Fund Balance | | |
| (GAAP-Related Accounting Items - Budget Document does not make GAAP-related adjustments) | | |
| Adjustment for fund perspective difference | (14,412,308) | (2023 ACFR, p. 128) |
| Adjustment of Investments to Fair Value | 1,025,205 | (2023 ACFR, p. 128) |
| Asset held for resale value reassessment | 5,511,000 | (2023 ACFR, p. 128) |
| Assets not available for appropriation | (1,715,113) | (2023 ACFR, p. 128) |
| Current Year Operating Encumbrances | (12,597,227) | (2023 ACFR, p. 128) |
| Inventories | (212,096) | (2023 ACFR, p. 128) |
| Sales, Use & Lodgers Tax Accrual | (38,072,611) | (2023 ACFR, p. 128) |
| Total of GAAP-Related Adjustments | (60,473,150) | |
| Ending Actual Funds Available, General Fund Balance, ACFR Non-GAAP, 12/31/23 | \$ 107,852,506 | (2023 ACFR, p. 128) |
| Less: Reservations and Designations, 12/31/23 | | |
| Estimated Designations (designated for ACFR and Budget purposes) | | |
| Restricted for TABOR | 8,724,890 | (2023 ACFR p. 128; 2025 Budget Document, p. G-4) |
| Committed for Policy Reserve | 40,017,927 | (2023 ACFR p. 128; 2025 Budget Document, p. G-4) |
| Unassigned Funds Available for Appropriation After Restrictions and Council Commitments Held for 2023 Operating Reserve - 2023 ACFR | 59,109,689 | (2023 ACFR, p. 128) |
| Committed for Regatta Plaza | 5,910,000 | (2025 Budget Document, p. G-4) |
| Unassigned but Held for Cyber Insurance | 5,000,000 | (2025 Budget Document, p. G-4) |
| Unassigned but Held for Recession Reserve | 24,836,275 | (2025 Budget Document, p. G-4) |
| 2023 Unassigned but Held for Operating Reserve (Budgetary Basis) - 2025 Budget Document | \$ 23,363,414 | (2025 Budget Document, p. G-4) |



City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 2 Capital Improvement Program Detail





Capital Improvement Program Detail Overview

2025 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.

2025 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.

2025 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 2025 -2029 |
|--|----------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--------------------------|
| | 2024 Projected | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| BUDGET | | | | | | | |
| Building Repair Projects - CPF | \$ 6,765,395 | \$ 3,997,520 | \$ 5,367,520 | \$ 4,432,520 | \$ 4,347,520 | \$ 4,302,520 | \$ 22,447,600 |
| Security Enhancements | 1,220,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 |
| Building Improvements Plan/Implementation | 1,300,000 | - | - | 1,000,000 | 3,475,000 | - | 4,475,000 |
| Public Safety Imp. Plan/Implementation | 600,000 | - | - | 1,000,000 | 3,475,000 | - | 4,475,000 |
| Direct Cost Facility Engineering - CPF | 187,397 | 193,019 | 198,810 | 204,774 | 210,917 | 218,299 | 1,025,819 |
| Budget Carryforward | 8,154,689 | 4,581 | 31,454 | 565,544 | 275,962 | 131,776 | 1,009,317 |
| Total Budget Available | \$ 18,227,481 | \$ 4,695,120 | \$ 6,097,784 | \$ 7,702,838 | \$ 12,284,399 | \$ 5,152,595 | \$ 35,932,736 |
| USES | | | | | | | |
| Direct Cost Facilities Engineering Services | \$ 187,397 | \$ 193,019 | \$ 198,810 | \$ 204,774 | \$ 210,917 | \$ 218,299 | \$ 1,025,819 |
| Programmatic Maintenance | | | | | | | |
| Building Improvements Plan/Implementation | \$ 1,300,000 | \$ - | \$ - | \$ 1,000,000 | \$ 3,475,000 | \$ - | \$ 4,475,000 |
| Public Safety Plan/Implementation | 1,300,000 | - | - | 1,000,000 | 3,475,000 | - | 4,475,000 |
| Catastrophic Failure Reserve | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| Security Enhancements | 2,427,037 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 |
| Facility Upkeep Projects | | | | | | | |
| Roof Repair / Replacement | 162,000 | 300,000 | 450,000 | 450,000 | 550,000 | 550,000 | 2,300,000 |
| Interior/Exterior Painting | 212,745 | 200,000 | 345,000 | 345,000 | 345,000 | 345,000 | 1,580,000 |
| Flooring and Carpet Repair/ Replacement | 605,000 | 300,000 | 300,000 | 350,000 | 400,000 | 400,000 | 1,750,000 |
| System Maintenance and Repairs | 465,000 | 350,000 | 550,000 | 550,000 | 550,000 | 550,000 | 2,550,000 |
| Subtotal Maintenance Projects | \$ 6,671,782 | \$ 1,850,000 | \$ 2,345,000 | \$ 4,395,000 | \$ 9,495,000 | \$ 2,545,000 | \$ 20,630,000 |
| Stand Alone Projects | | | | | | | |
| Access Control | \$ 342,542 | \$ 200,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 1,200,000 |
| Allocated Admin Charges | 338,712 | 355,648 | 373,430 | 392,101 | 411,707 | 432,292 | 1,965,177 |
| Animal Shelter ERU | 5,100 | - | - | - | - | - | - |
| ARNC | 750,000 | - | 300,000 | 200,000 | 200,000 | 200,000 | 900,000 |
| Asset Management Inventory | 34,807 | 150,000 | - | - | - | - | 150,000 |
| Aurora Reservoir | 24,690 | - | - | - | - | - | - |
| CAPSTC Plymovent Switch | 75,877 | - | - | - | - | - | - |
| Central Fac Fleet Remodel | 264,641 | - | - | - | - | - | - |
| Central Library Earmark Match | - | 350,000 | - | - | - | - | 350,000 |
| City Owned Fence/Wall | 13,230 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 |
| Concrete Repair (various) | 100,000 | 150,000 | 300,000 | 300,000 | 200,000 | 200,000 | 1,150,000 |
| Cost Estimating On-Call Services | 152,130 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 625,000 |

Building Repair Subfund Program Detail

| Project/Title | 2024 Projected | Five-Year Plan | | | | | Total Cost 2025 -2029 |
|---|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| Courts Chiller Replacement | 159,147 | - | - | - | - | - | - |
| Courts Heating Pipes | 705,205 | - | - | - | - | - | - |
| Detention Center and Police HQ Generator Design/Con | 394,134 | - | - | - | - | - | - |
| District 1 Fence | 7,367 | - | - | - | - | - | - |
| Door Replacement (various) | 15,121 | - | - | - | - | - | - |
| Electric/Fire Gear/ Panels (various) | 47,296 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| Elevator Modernization | 700,000 | 260,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,460,000 |
| Emergency Phone ADA Ramps | 66,863 | - | - | - | - | - | - |
| Environmental Testing (various) | 8,665 | - | - | - | - | - | - |
| Fire Allocation | - | - | 200,000 | 200,000 | 200,000 | 200,000 | 800,000 |
| Fire 12 Sewer Line Replacement | 248,285 | - | - | - | - | - | - |
| Fire Stn 12 Phase 2 | 900,000 | - | - | - | - | - | - |
| Fire Fencing (various) | 665,000 | - | - | - | - | - | - |
| Fleet forklift | 128,800 | - | - | - | - | - | - |
| FM Strategic Review | 121,585 | - | - | - | - | - | - |
| Fox Remodel | 374,350 | - | - | - | - | - | - |
| Inventory Project- Central Shop | 272,867 | - | - | - | - | - | - |
| Library Various Small Projects | 125,000 | - | - | - | - | - | - |
| Miscellaneous small expenses | 19,786 | - | - | - | - | - | - |
| Mission Viejo Library | 75,000 | - | - | - | - | - | - |
| MLK Library Design / CA | 106,377 | - | - | - | - | - | - |
| MLK Routine Mntc to correspond with remodel | - | 215,000 | - | - | - | - | 215,000 |
| Nome | 600,000 | - | - | - | - | - | - |
| North Satellite Gates / Wash Bay | 306,800 | - | - | - | - | - | - |
| Overhead Door Replacement | - | 200,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,400,000 |
| PA System Upgrade | 52,000 | - | - | - | - | - | - |
| Permitting | 40,000 | - | - | - | - | - | - |
| PM Support | 280,417 | - | - | - | - | - | - |
| Police Long Range Paving/HQ RR | 695,600 | - | - | - | - | - | - |
| Police Allocation (Condensers 2025) | - | 250,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,050,000 |
| Retrofit Light Install (EECBG) | - | 100,000 | - | - | - | - | 100,000 |
| Security Patrol | 208,124 | - | - | - | - | - | - |
| Software Projectmates /Asset / Car Charging | 85,798 | 100,000 | 100,000 | 120,000 | 120,000 | 120,000 | 560,000 |
| Space Consultant / PM | 200,000 | 125,000 | - | - | - | - | 125,000 |

Building Repair Subfund Program Detail

| Project/Title | 2024 Projected | Five-Year Plan | | | | | Total Cost 2025 -2029 |
|---|----------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| Sports Park Fire Rebuild | 392,540 | - | - | - | - | - | - |
| Tallyn's Reach HVAC | 1,020,512 | - | - | - | - | - | - |
| Tallyn's Reach Minor Remodel | 202,152 | - | - | - | - | - | - |
| Working Spaces Inventory | 37,200 | - | - | - | - | - | - |
| TBD Projects 1 | - | - | 500,000 | 400,000 | 100,000 | - | 1,000,000 |
| Subtotal Stand Alone Projects | \$ 11,363,721 | \$ 2,620,648 | \$ 2,988,430 | \$ 2,827,101 | \$ 2,446,707 | \$ 2,367,292 | \$ 13,250,177 |
| Total Budget Used | \$ 18,222,900 | \$ 4,663,667 | \$ 5,532,240 | \$ 7,426,875 | \$ 12,152,624 | \$ 5,130,591 | \$ 34,905,996 |
| Budget to Carryforward to Following Year | \$ 4,581 | \$ 31,454 | \$ 565,544 | \$ 275,962 | \$ 131,776 | \$ 22,004 | |

Notes:

1. TBD Projects will be determined as needs arise.

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|---|--|------------------|-----------------|------------------|------------------|-----------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| Construction - Parks | | | | | | | |
| <i>Altura Park</i> | | | | | | | |
| 62932 Altura Park-AdCo | 0 | 0 | 0 | 1,500,000 | 0 | 0 | 1,500,000 |
| (New) Altura Park-PDF | 0 | 0 | 56,486 | 81,121 | 0 | 0 | 137,607 |
| Total Altura Park | 0 | 0 | 56,486 | 1,581,121 | 0 | 0 | 1,637,607 |
| <i>Buckley Quincy Park</i> | | | | | | | |
| (New) Buckley Quincy Park ArCo | 0 | 0 | 0 | 0 | 3,000,000 | 0 | 3,000,000 |
| Total Buckley Quincy Park | 0 | 0 | 0 | 0 | 3,000,000 | 0 | 3,000,000 |
| <i>Central Community Park</i> | | | | | | | |
| 62921 Central Community Park-ArCO | 3,250,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63732 Central Community Park-CTF | 800,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62925 Central Community Park-PDF | 0 | 454,218 | 0 | 0 | 0 | 0 | 454,218 |
| Total Central Community Park | 4,050,000 | 454,218 | 0 | 0 | 0 | 0 | 454,218 |
| <i>Centre Hills Park</i> | | | | | | | |
| 62933 Centre Hills Park-PDF | 0 | 1,093,089 | 0 | 0 | 0 | 0 | 1,093,089 |
| Total Centre Hills Park | 0 | 1,093,089 | 0 | 0 | 0 | 0 | 1,093,089 |
| <i>Const Parks Small Projects</i> | | | | | | | |
| (New) Colorado Freedom Memorial Project | 0 | 450,000 | 0 | 0 | 0 | 0 | 450,000 |
| Total Const Parks Small Projects | 0 | 450,000 | 0 | 0 | 0 | 0 | 450,000 |
| <i>Dome Park</i> | | | | | | | |
| 62960 Dome Park-ArCo | 0 | 0 | 0 | 0 | 2,700,000 | 0 | 2,700,000 |
| 62961 Dome Park-PDF | 1,503,194 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Dome Park | 1,503,194 | 0 | 0 | 0 | 2,700,000 | 0 | 2,700,000 |
| <i>Freedom Park</i> | | | | | | | |
| 62870 Freedom Park Improvements-PDF | 0 | 93,475 | 0 | 0 | 0 | 0 | 93,475 |
| Total Freedom Park | 0 | 93,475 | 0 | 0 | 0 | 0 | 93,475 |
| <i>Great Plains</i> | | | | | | | |
| 63734 Great Plains Restrooms-ArCo | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,000,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|------------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| Construction - Parks | | | | | | | |
| <i>Total Great Plains</i> | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| <i>Havana Park</i> | | | | | | | |
| 63758 Havana Park Improvements-PDF | 0 | 27,546 | 0 | 0 | 0 | 0 | 27,546 |
| <i>Total Havana Park</i> | 0 | 27,546 | 0 | 0 | 0 | 0 | 27,546 |
| <i>Highland Hollows Park</i> | | | | | | | |
| 62941 Highland Hollows Park-ArCO | 900,000 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| 62942 Highland Hollows Park-PDF | 88,204 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Highland Hollows Park</i> | 988,204 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| <i>Kalispell Park</i> | | | | | | | |
| (New) Kalispell - ArCo | 0 | 0 | 500,000 | 0 | 0 | 0 | 500,000 |
| 62943 Kalispell Park-CTF | 0 | 0 | 250,000 | 0 | 0 | 0 | 250,000 |
| 62944 Kalispell Park-PDF | 0 | 276,223 | 0 | 0 | 0 | 0 | 276,223 |
| <i>Total Kalispell Park</i> | 0 | 276,223 | 750,000 | 0 | 0 | 0 | 1,026,223 |
| <i>Los Ninos Park</i> | | | | | | | |
| 62042 Los Ninos- ArCo | 500,000 | 300,000 | 0 | 0 | 0 | 0 | 300,000 |
| <i>Total Los Ninos Park</i> | 500,000 | 300,000 | 0 | 0 | 0 | 0 | 300,000 |
| <i>Lowry Park</i> | | | | | | | |
| 62043 Lowry Park - CTF | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62946 Lowry Park-PDF | 320,806 | 0 | 0 | 0 | 42,599 | 0 | 42,599 |
| <i>Total Lowry Park</i> | 820,806 | 0 | 0 | 0 | 42,599 | 0 | 42,599 |
| <i>Meadowood Park</i> | | | | | | | |
| (New) Meadowood Park - ArCo | 0 | 0 | 1,250,000 | 0 | 0 | 0 | 1,250,000 |
| 62948 Meadowood Park-PDF | 0 | 29,047 | 0 | 0 | 0 | 0 | 29,047 |
| 62947 Meadowood Playground-CTF | 0 | 0 | 250,000 | 0 | 0 | 0 | 250,000 |
| <i>Total Meadowood Park</i> | 0 | 29,047 | 1,500,000 | 0 | 0 | 0 | 1,529,047 |
| <i>Playground Renovation</i> | | | | | | | |
| (New) Hilltop Park - ArCo | 0 | 0 | 0 | 0 | 0 | 1,500,000 | 1,500,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|---|--|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| Construction - Parks | | | | | | | |
| <i>Total Playground Renovation</i> | 0 | 0 | 0 | 0 | 0 | 1,500,000 | 1,500,000 |
| <i>Red-tailed Hawk Park</i> | | | | | | | |
| 62033 Red-tailed Hawk Park-PDF | 0 | 945,382 | 0 | 0 | 0 | 0 | 945,382 |
| <i>Total Red-tailed Hawk Park</i> | 0 | 945,382 | 0 | 0 | 0 | 0 | 945,382 |
| <i>Rocky Ridge Park</i> | | | | | | | |
| 62034 Rocky Ridge Park-ArCo | 400,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62973 Rocky Ridge Park-CTF | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Rocky Ridge Park</i> | 900,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Seven Hills Park</i> | | | | | | | |
| 62954 Seven Hills Green Belt- ArCo | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62955 Seven Hills Park-CTF | 350,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62956 Seven Hills Park-PDF | 129,698 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Seven Hills Park</i> | 779,698 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Sidecreek Park</i> | | | | | | | |
| 63747 Sidecreek Park-PDF | 0 | 17,220 | 0 | 0 | 0 | 0 | 17,220 |
| <i>Total Sidecreek Park</i> | 0 | 17,220 | 0 | 0 | 0 | 0 | 17,220 |
| <i>Signature Park</i> | | | | | | | |
| (New) Signature Park - PDF | 0 | 0 | 0 | 620,951 | 0 | 0 | 620,951 |
| 61933 Signature Park-ArCo | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| <i>Total Signature Park</i> | 0 | 0 | 0 | 620,951 | 1,000,000 | 0 | 1,620,951 |
| <i>Sports Park Infra Improvements</i> | | | | | | | |
| 62811 Sports Park Improvements-ArCo | 0 | 250,000 | 1,250,000 | 1,500,000 | 0 | 500,000 | 3,500,000 |
| 62775 Sports Park Improvements-CTF | 0 | 250,000 | 0 | 100,000 | 0 | 0 | 350,000 |
| <i>Total Sports Park Infra Improvements</i> | 0 | 500,000 | 1,250,000 | 1,600,000 | 0 | 500,000 | 3,850,000 |
| <i>Summer Valley Park</i> | | | | | | | |
| 62957 Summer Valley Park-ArCo | 0 | 0 | 0 | 750,000 | 0 | 0 | 750,000 |
| <i>Total Summer Valley Park</i> | 0 | 0 | 0 | 750,000 | 0 | 0 | 750,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Construction - Parks</u> | | | | | | | |
| <i>Utah Park</i> | | | | | | | |
| 62958 Utah Park-ArCo | 0 | 2,500,000 | 0 | 0 | 0 | 0 | 2,500,000 |
| 62959 Utah Park-PDF | 0 | 106,291 | 0 | 0 | 0 | 0 | 106,291 |
| Total Utah Park | 0 | 2,606,291 | 0 | 0 | 0 | 0 | 2,606,291 |
| Total Construction - Parks | 9,541,902 | \$7,292,491 | \$3,556,486 | \$4,552,072 | \$6,742,599 | \$4,000,000 | \$26,143,648 |
| <u>Construction OS</u> | | | | | | | |
| <i>Aurora Reservoir</i> | | | | | | | |
| 61958 Aurora Reservoir Improvements-CTF | 60,000 | 30,000 | 60,000 | 50,000 | 50,000 | 0 | 190,000 |
| Total Aurora Reservoir | 60,000 | 30,000 | 60,000 | 50,000 | 50,000 | 0 | 190,000 |
| <i>Coal Creek Upgrades</i> | | | | | | | |
| 61941 Coal Creek Arena-ArCo | 0 | 0 | 0 | 100,000 | 0 | 0 | 100,000 |
| Total Coal Creek Upgrades | 0 | 0 | 0 | 100,000 | 0 | 0 | 100,000 |
| <i>Dog Parks</i> | | | | | | | |
| 62041 Grandview Park-ArCo | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Dog Parks | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Fencing</i> | | | | | | | |
| 61942 Fencing-ArCo | 0 | 0 | 800,000 | 0 | 0 | 0 | 800,000 |
| Total Fencing | 0 | 0 | 800,000 | 0 | 0 | 0 | 800,000 |
| <i>Highline Canal Trail</i> | | | | | | | |
| 62872 High Line Canal Improvements-AdCo | 0 | 200,000 | 100,000 | 50,000 | 50,000 | 50,000 | 450,000 |
| 62821 High Line Canal Improvements-ArCo | 0 | 200,000 | 200,000 | 100,000 | 100,000 | 100,000 | 700,000 |
| 62827 High Line Canal Improvements-CTF | 0 | 200,000 | 100,000 | 50,000 | 50,000 | 50,000 | 450,000 |
| 62027 HL Canal Underpass TIP match - CPF | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Highline Canal Trail | 60,000 | 600,000 | 400,000 | 200,000 | 200,000 | 200,000 | 1,600,000 |
| <i>Open Space Restoration</i> | | | | | | | |
| 62967 ArCo Open Space Restoration-ArCo | 0 | 0 | 0 | 100,000 | 0 | 0 | 100,000 |
| Total Open Space Restoration | 0 | 0 | 0 | 100,000 | 0 | 0 | 100,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|---|--|--------------------|--------------------|--------------------|------------------|------------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Construction OS</u> | | | | | | | |
| <i>Plains Conservation Center</i> | | | | | | | |
| 62032 PCC Site Improvements-ArCo | 1,000,000 | 0 | 0 | 100,000 | 0 | 0 | 100,000 |
| 62873 PCC Site Improvements-CTF | 300,000 | 500,000 | 500,000 | 350,000 | 0 | 0 | 1,350,000 |
| Total Plains Conservation Center | 1,300,000 | 500,000 | 500,000 | 450,000 | 0 | 0 | 1,450,000 |
| <i>Pronghorn Ntrl Area Restoratn</i> | | | | | | | |
| 61943 Pronghorn Preserve-ArCo | 0 | 0 | 0 | 100,000 | 0 | 0 | 100,000 |
| Total Pronghorn Ntrl Area Restoratn | 0 | 0 | 0 | 100,000 | 0 | 0 | 100,000 |
| <i>Star K</i> | | | | | | | |
| 63762 Star K Ranch Nature Play-AdCo | 400,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Star K | 400,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Triple Creek Trail</i> | | | | | | | |
| 62829 Triple Creek Improvements-ArCo | 100,000 | 1,500,000 | 250,000 | 100,000 | 100,000 | 0 | 1,950,000 |
| Total Triple Creek Trail | 100,000 | 1,500,000 | 250,000 | 100,000 | 100,000 | 0 | 1,950,000 |
| Total Construction OS | 2,120,000 | \$2,630,000 | \$2,010,000 | \$1,100,000 | \$350,000 | \$200,000 | \$6,290,000 |
| <u>Greenways / Trails</u> | | | | | | | |
| <i>Infrastructure Trails Small Projects</i> | | | | | | | |
| 61760 Cherry Creek Bike Path-PDF | 0 | 51,882 | 0 | 0 | 0 | 0 | 51,882 |
| 62874 Trail Replacement-ArCo | 200,000 | 750,000 | 500,000 | 300,000 | 0 | 150,000 | 1,700,000 |
| 62913 Trail Replacement-CTF | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62753 Trails Small Projects-AdCo | 25,000 | 0 | 25,000 | 0 | 0 | 0 | 25,000 |
| 61940 Trails Small Projects-ArCo | 50,000 | 0 | 50,000 | 0 | 0 | 0 | 50,000 |
| 61959 Trails Small Projects-CTF | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Infrastructure Trails Small Projects | 500,000 | 801,882 | 575,000 | 300,000 | 0 | 150,000 | 1,826,882 |
| Total Greenways / Trails | 500,000 | \$801,882 | \$575,000 | \$300,000 | \$0 | \$150,000 | \$1,826,882 |
| <u>Infrastructure - Open Space</u> | | | | | | | |
| <i>Open Space Restoration</i> | | | | | | | |
| 62765 Open Space Restoration-AdCo | 20,000 | 0 | 0 | 120,000 | 20,000 | 0 | 140,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|---|--|------------------|------------------|--------------------|------------------|-----------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Infrastructure - Open Space</u> | | | | | | | |
| 62764 Open Space Restoration-ArCo | 80,000 | 100,000 | 100,000 | 900,000 | 100,000 | 0 | 1,200,000 |
| 62912 Open Space Restoration-CTF | 20,000 | 20,000 | 20,000 | 25,000 | 25,000 | 0 | 90,000 |
| <i>Total Open Space Restoration</i> | 120,000 | 120,000 | 120,000 | 1,045,000 | 145,000 | 0 | 1,430,000 |
| <i>OS Infra Small Projects</i> | | | | | | | |
| 62830 DeLaney Farm Site Improvements-ArCo | 0 | 0 | 0 | 100,000 | 0 | 0 | 100,000 |
| 61735 Delaney Farm Site Improvements-CTF | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 200,000 |
| 62751 Infra OS Small Projects-AdCo | 0 | 50,000 | 0 | 90,000 | 0 | 0 | 140,000 |
| 61944 Infra OS Small Projects-ArCo | 0 | 170,000 | 0 | 125,000 | 0 | 0 | 295,000 |
| 61961 Infra OS Small Projects-CTF | 0 | 50,000 | 0 | 90,000 | 0 | 0 | 140,000 |
| <i>Total OS Infra Small Projects</i> | 50,000 | 320,000 | 50,000 | 455,000 | 50,000 | 0 | 875,000 |
| Total Infrastructure - Open Space | 170,000 | \$440,000 | \$170,000 | \$1,500,000 | \$195,000 | \$0 | \$2,305,000 |
| <u>Infrastructure-Recreation</u> | | | | | | | |
| <i>Rec Infra</i> | | | | | | | |
| 63742 Recreation Fitness Equipment - CTF | 140,000 | 140,000 | 140,000 | 120,000 | 120,000 | 0 | 520,000 |
| <i>Total Rec Infra</i> | 140,000 | 140,000 | 140,000 | 120,000 | 120,000 | 0 | 520,000 |
| Total Infrastructure-Recreation | 140,000 | \$140,000 | \$140,000 | \$120,000 | \$120,000 | \$0 | \$520,000 |
| <u>Median / Streetscapes</u> | | | | | | | |
| <i>Median Maintenance</i> | | | | | | | |
| 62046 Smoky Hill Median-CPF | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Median Maintenance</i> | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Median / Streetscapes | 250,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>Parks Infrastructure</u> | | | | | | | |
| <i>Athletic Field Renovation</i> | | | | | | | |
| 61950 Athletic Field Renovation-ArCo | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |
| <i>Total Athletic Field Renovation</i> | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|--|--|------------------|------------------|------------------|-----------------|-----------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <i>Parks Infrastructure</i> | | | | | | | |
| <i>Ballfield Renovation</i> | | | | | | | |
| 62970 Ballfield Renovation-ArCo | 0 | 0 | 0 | 0 | 100,000 | 0 | 100,000 |
| 62971 Ballfield Renovation-CTF | 0 | 300,000 | 0 | 0 | 0 | 0 | 300,000 |
| Total Ballfield Renovation | 0 | 300,000 | 0 | 0 | 100,000 | 0 | 400,000 |
| <i>Blue Grass Conversion</i> | | | | | | | |
| 62758 Turf Conversion-AdCo | 0 | 0 | 100,000 | 100,000 | 50,000 | 50,000 | 300,000 |
| 63750 Turf Conversion-ArCO | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 75,000 | 475,000 |
| 62782 Turf Conversion-CTF | 750,000 | 650,000 | 800,000 | 800,000 | 400,000 | 0 | 2,650,000 |
| Total Blue Grass Conversion | 850,000 | 750,000 | 1,000,000 | 1,000,000 | 550,000 | 125,000 | 3,425,000 |
| <i>Bridge Inspect/Repairs</i> | | | | | | | |
| 62972 Bridge Inspections/Repairs-CTF | 0 | 0 | 150,000 | 0 | 0 | 150,000 | 300,000 |
| Total Bridge Inspect/Repairs | 0 | 0 | 150,000 | 0 | 0 | 150,000 | 300,000 |
| <i>Const Parks Small Projects</i> | | | | | | | |
| 62044 Parks Parking Lot Paving ArCo | 1,000,000 | 1,000,000 | 1,000,000 | 500,000 | 500,000 | 0 | 3,000,000 |
| 63744 Security Lighting - CTF | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |
| Total Const Parks Small Projects | 1,075,000 | 1,075,000 | 1,075,000 | 575,000 | 575,000 | 75,000 | 3,375,000 |
| <i>Court Replacement</i> | | | | | | | |
| 61945 Court Replacement-ArCo | 200,000 | 0 | 500,000 | 350,000 | 0 | 200,000 | 1,050,000 |
| 61962 Court Replacement-CTF | 0 | 200,000 | 0 | 175,000 | 0 | 100,000 | 475,000 |
| Total Court Replacement | 200,000 | 200,000 | 500,000 | 525,000 | 0 | 300,000 | 1,525,000 |
| <i>Irrigation Controller Renovation</i> | | | | | | | |
| 63737 Irrigation Controller Renovation-ArCO | 25,000 | 25,000 | 825,000 | 200,000 | 200,000 | 0 | 1,250,000 |
| 61967 Irrigation Controller Renovation-CTF | 225,000 | 225,000 | 25,000 | 75,000 | 75,000 | 0 | 400,000 |
| Total Irrigation Controller Renovation | 250,000 | 250,000 | 850,000 | 275,000 | 275,000 | 0 | 1,650,000 |
| <i>Irrigation Renovation</i> | | | | | | | |
| (New) Irrigation Replacement-AdCo | 0 | 0 | 200,000 | 200,000 | 200,000 | 150,000 | 750,000 |
| 61949 Irrigation Replacement-ArCo | 0 | 100,000 | 500,000 | 750,000 | 750,000 | 350,000 | 2,450,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|---|--|------------------|------------------|------------------|------------------|------------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| Parks Infrastructure | | | | | | | |
| 62028 Irrigation Replacement-CTF | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 100,000 | 900,000 |
| Total Irrigation Renovation | 200,000 | 300,000 | 900,000 | 1,150,000 | 1,150,000 | 600,000 | 4,100,000 |
| Median Maintenance | | | | | | | |
| 62846 Median Development-CPF | 1,000,000 | 3,950,000 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 | 12,950,000 |
| 61969 Median Maintenance | 44,790 | 44,790 | 44,790 | 44,790 | 44,790 | 44,790 | 223,950 |
| Total Median Maintenance | 1,044,790 | 3,994,790 | 2,294,790 | 2,294,790 | 2,294,790 | 2,294,790 | 13,173,950 |
| Park Path Replacement | | | | | | | |
| 62910 Park Path Replacement-AdCo | 20,000 | 0 | 20,000 | 0 | 20,000 | 0 | 40,000 |
| 61984 Park Path Replacement-ArCo | 50,000 | 0 | 0 | 0 | 50,000 | 0 | 50,000 |
| 61963 Park Path Replacement-CTF | 20,000 | 0 | 100,000 | 0 | 50,000 | 0 | 150,000 |
| Total Park Path Replacement | 90,000 | 0 | 120,000 | 0 | 120,000 | 0 | 240,000 |
| Park Tree Planting | | | | | | | |
| 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 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |
| 61964 Park Tree Planting-CTF | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 |
| Total Park Tree Planting | 40,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 300,000 |
| Parks Infra Small Projects | | | | | | | |
| 62781 ADA Compliance-CTF | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| Total Parks Infra Small Projects | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| Playground Renovation | | | | | | | |
| 62784 Playground Resurfacing-AdCo | 100,000 | 100,000 | 0 | 100,000 | 50,000 | 0 | 250,000 |
| 61946 Playground Resurfacing-ArCo | 300,000 | 300,000 | 0 | 50,000 | 100,000 | 0 | 450,000 |
| Total Playground Renovation | 400,000 | 400,000 | 0 | 150,000 | 150,000 | 0 | 700,000 |
| Signage | | | | | | | |
| 62809 Park Signage-AdCo | 50,000 | 30,000 | 50,000 | 100,000 | 100,000 | 0 | 280,000 |
| 61948 Park Signage-ArCo | 200,000 | 60,000 | 50,000 | 50,000 | 30,000 | 0 | 190,000 |
| 61732 Park Signage-CTF | 7,500 | 15,000 | 50,000 | 50,000 | 20,000 | 0 | 135,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 Projected Budget ¹ | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|
| | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| <u>Parks Infrastructure</u> | | | | | | | |
| <i>Total Signage</i> | 257,500 | 105,000 | 150,000 | 200,000 | 150,000 | 0 | 605,000 |
| Total Parks Infrastructure | 4,732,290 | \$7,759,790 | \$7,424,790 | \$6,554,790 | \$5,749,790 | \$3,929,790 | \$31,418,950 |
| <u>Parks Planning and Design</u> | | | | | | | |
| <i>Regional Projects</i> | | | | | | | |
| (New) Aurora Highlands - PDF | 0 | 0 | 2,403,557 | 0 | 0 | 0 | 2,403,557 |
| (New) Community Parks Development | 0 | 0 | 0 | 4,000,000 | 0 | 0 | 4,000,000 |
| (New) Confluence Park - AdCo | 0 | 0 | 0 | 0 | 3,000,000 | 0 | 3,000,000 |
| (New) Painted Prairie - PDF | 0 | 0 | 2,046,024 | 0 | 0 | 0 | 2,046,024 |
| (New) Parklands Community Park - PDF | 0 | 0 | 4,018,885 | 0 | 0 | 0 | 4,018,885 |
| <i>Total Regional Projects</i> | 0 | 0 | 8,468,466 | 4,000,000 | 3,000,000 | 0 | 15,468,466 |
| Total Parks Planning and Design | 0 | \$0 | \$8,468,466 | \$4,000,000 | \$3,000,000 | \$0 | \$15,468,466 |
| <u>Systemwide Improvements - CPF</u> | | | | | | | |
| <i>Regional Projects</i> | | | | | | | |
| 62023 Fire Stations Xeric Landscape - CPF | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| <i>Total Regional Projects</i> | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| Total Systemwide Improvements - CPF | 20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$100,000 |
| <u>System-wide Planning</u> | | | | | | | |
| <i>PROS System Master Plan</i> | | | | | | | |
| 62949 Park Master Planning Implementation-AdCo | 500,000 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| (New) Systemwide Planning - CTF | 0 | 0 | 0 | 0 | 0 | 200,000 | 200,000 |
| <i>Total PROS System Master Plan</i> | 500,000 | 500,000 | 0 | 0 | 0 | 200,000 | 700,000 |
| <i>Regional Projects</i> | | | | | | | |
| 62045 Project Dev Fund - CTF | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,500,000 |
| <i>Total Regional Projects</i> | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,500,000 |
| Total System-wide Planning | 800,000 | \$800,000 | \$300,000 | \$300,000 | \$300,000 | \$500,000 | \$2,200,000 |

Parks, Recreation & Open Space Detail By Project

| Program\SubProgram\Fund | 2024 | Five-Year Plan | | | | | Total Cost 2025 - 2029 |
|---|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|
| | Projected Budget ¹ | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | |
| Total Parks, Recreation & Open Space | \$18,274,192 | \$19,884,163 | \$22,664,742 | \$18,446,862 | \$16,477,389 | \$8,799,790 | \$86,272,946 |

¹ Figures represent an estimate of how the 2024 adopted budget will be amended by year-end 2024. This column includes the 2024 adopted budget plus budget transfers, Fall 2023 and Spring 2024 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2024. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2025 - 2029 Capital Improvement Program Aurora Water Detail By Project

| Fund\Program\Subfund | Carryforward Appropriation 2023 ¹ | 2024 Projected Budget ² | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|--|--|-------------------|-------------------|------------------|-------------------|-------------------|---------------------------|-------------------|
| | | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Wastewater Fund</u> | | | | | | | | | |
| <u>Collection</u> | | | | | | | | | |
| 52422 | Annual Sewer Rehab | 534,604 | 708,000 | 1,100,000 | 2,250,000 | 350,000 | 2,250,000 | 350,000 | 6,300,000 |
| 52107 | First Creek Interceptor | 17,197,366 | 8,050,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52106 | High Point LS Improvements | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52595 | Interceptor Connections - Sewer | 3,760,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52482 | Interceptor Rehab | 1,179,506 | 2,090,000 | 2,250,000 | 300,000 | 2,250,000 | 300,000 | 2,250,000 | 7,350,000 |
| 52462 | Manhole Lining & Rehab | 380,193 | 1,858,423 | 1,000,000 | 150,000 | 500,000 | 150,000 | 500,000 | 2,300,000 |
| 52461 | Misc Sewer Replacement | 9,197,982 | 11,574,500 | 11,604,000 | 2,750,000 | 5,300,000 | 2,162,175 | 1,297,395 | 23,113,570 |
| 52391 | Miscellaneous Lift Station/Force Main Rehab | 2,383,942 | 3,020,000 | 6,774,928 | 500,000 | 200,000 | 500,000 | 200,000 | 8,174,928 |
| 52581 | New Sewer Line Construction | 552,187 | 2,310,000 | 10,000,000 | 0 | 2,500,000 | 15,500,000 | 18,000,000 | 46,000,000 |
| 52346 | Reimbursement | 647,491 | -55,045 | 576,239 | 667,211 | 695,699 | 728,882 | 809,425 | 3,477,456 |
| 52336 | Senac Creek Interceptor | 6,558,212 | 16,206,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Program Total | 42,391,924 | 45,761,878 | 33,305,167 | 6,617,211 | 11,795,699 | 21,591,057 | 23,406,820 | 96,715,954 |
| <u>Operations & General Management</u> | | | | | | | | | |
| 52658 | Sand Creek Water Reuse Plant | 3,432,591 | -1,289,000 | 300,000 | 3,500,000 | 840,000 | 500,000 | 3,000,000 | 8,140,000 |
| 52349 | SCADA Improvements - Sewer | 1,758,295 | -941,500 | 1,800,000 | 0 | 0 | 0 | 350,000 | 2,150,000 |
| 52354 | SEAM Maintenance Facility-Sewer | 657,940 | -360,878 | 0 | 500,000 | 0 | 0 | 0 | 500,000 |
| 52355 | SEAM Maintenance Facility-Storm | 321,531 | -139,294 | 0 | 300,000 | 0 | 0 | 0 | 300,000 |
| 52365 | Structures Demolition - Sewer | 620,603 | -220,000 | 680,000 | 1,040,000 | 1,160,000 | 1,410,000 | 760,000 | 5,050,000 |
| 52552 | Waste Water Utility Plan Update-SS | 743,792 | -990 | 525,000 | 0 | 0 | 0 | 600,000 | 1,125,000 |
| | Program Total | 7,534,752 | -2,951,662 | 3,305,000 | 5,340,000 | 2,000,000 | 1,910,000 | 4,710,000 | 17,265,000 |
| <u>Storm Water</u> | | | | | | | | | |
| 52359 | Buckley AFB Stream Improvements | 341,096 | -80,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52492 | Cherry Creek @ Arapahoe Rd Drainage Improvements | 0 | 0 | 0 | 300,000 | 300,000 | 0 | 0 | 600,000 |
| 52570 | Concrete Channel Rehab | 369,095 | 170,000 | 1,150,000 | 1,200,000 | 1,075,000 | 1,850,000 | 600,000 | 5,875,000 |
| 52309 | Crossing Structure Projects | 1,005,099 | 8,640,000 | 13,500,000 | 2,500,000 | 0 | 3,369,789 | 9,229,170 | 28,598,959 |
| 52599 | Detention Ponds/Improvements | 314,761 | 2,085,000 | 5,250,000 | 750,000 | 0 | 4,325,940 | 0 | 10,325,940 |
| 52535 | Easterly Creek Outfall Improvements | 3,335,565 | 703,367 | 200,000 | 800,000 | 6,000,000 | 0 | 0 | 7,000,000 |
| 53565 | Misc Stormwater Developmt Proj | 0 | 100,000 | 3,500,000 | 3,000,000 | 3,000,000 | 3,886,080 | 3,886,080 | 17,272,160 |

2025 - 2029 Capital Improvement Program Aurora Water Detail By Project

| Fund\Program\Subfund | Carryforward Appropriation 2023 ¹ | 2024 Projected Budget ² | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|--|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------|
| | | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| <u>Wastewater Fund</u> | | | | | | | | | |
| 52463 | Miscellaneous Stream Restoration | 1,974,320 | -40,000 | 0 | 3,000,000 | 500,000 | 500,000 | 500,000 | 4,500,000 |
| 52509 | Peninsula Townhomes | 975,202 | -75,000 | 200,000 | 0 | 0 | 0 | 0 | 200,000 |
| 52345 | Reimbursements | 375,000 | 24,609 | 2,294,609 | 174,609 | 174,609 | 0 | 0 | 2,643,827 |
| 52465 | Storm Corrugated Metal Pipe Rehab | 821,763 | -130,000 | 1,200,000 | 1,150,000 | 1,150,000 | 2,410,000 | 5,100,000 | 11,010,000 |
| 52580 | Storm Drain System Improvement | 262,823 | 2,926,000 | 5,450,000 | 1,850,000 | 550,000 | 750,000 | 750,000 | 9,350,000 |
| 52369 | Storm Reinforced Concrete Pipe Rehab | 370,000 | 200,000 | 750,000 | 120,000 | 500,000 | 120,000 | 500,000 | 1,990,000 |
| 52353 | Upper 1st Creek: Det Pond-DV | 465,106 | 392,500 | 11,000,000 | 7,500,000 | 0 | 0 | 0 | 18,500,000 |
| 52364 | Westerly Creek Future Phases | 1,438,937 | 5,000 | 2,830,000 | 52,145 | 1,207,317 | 4,800,000 | 0 | 8,889,462 |
| | Program Total | 12,048,767 | 14,921,476 | 47,324,609 | 22,396,754 | 14,456,926 | 22,011,809 | 20,565,250 | 126,755,348 |
| Wastewater Fund | | 61,975,443 | 57,731,692 | 83,934,776 | 34,353,965 | 28,252,625 | 45,512,866 | 48,682,070 | 240,736,302 |
| Total Wastewater Fund | | \$61,975,443 | \$57,731,692 | \$83,934,776 | \$34,353,965 | \$28,252,625 | \$45,512,866 | \$48,682,070 | \$240,736,302 |
| <u>Water Fund</u> | | | | | | | | | |
| <u>Operations & General Management</u> | | | | | | | | | |
| 52340 | Billing System - Water | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52344 | Energy Projects | 2,596,379 | -1,599,049 | 2,100,000 | 250,000 | 0 | 0 | 0 | 2,350,000 |
| 52768 | Meter Replacement Program | 2,352,525 | 4,000,000 | 4,650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 7,250,000 |
| 52348 | SCADA Improvements - Water | 586,663 | 455,000 | 1,800,000 | 0 | 0 | 150,000 | 850,000 | 2,800,000 |
| 52805 | SEAM Maintenance Facility-Water | 863,048 | 44,698 | 0 | 1,200,000 | 0 | 0 | 0 | 1,200,000 |
| 52466 | Vault/Valve Rehabilitation | 838,364 | -400,000 | 420,000 | 430,000 | 440,000 | 450,000 | 460,000 | 2,200,000 |
| 52342 | Water Master Plan | 172,614 | 0 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | 2,000,000 |
| | Program Total | 7,409,594 | 2,500,649 | 8,970,000 | 2,530,000 | 1,090,000 | 2,250,000 | 2,960,000 | 17,800,000 |
| <u>Pumping</u> | | | | | | | | | |
| 53564 | 210-PWP Raw Water PS Expansion | 1,500,000 | 2,750,000 | 3,500,000 | 0 | 0 | 0 | 0 | 3,500,000 |
| 52376 | Aurora Pump Station Upgrades | 185,215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52870 | Kings Pointe Pump Station Zone 7 | 1,654,541 | 0 | 8,000,000 | 7,000,000 | 0 | 0 | 0 | 15,000,000 |
| 52302 | Pump Station Improvements | 4,668,798 | 1,100,000 | 11,600,000 | 6,000,000 | 5,700,000 | 11,188,000 | 24,132,100 | 58,620,100 |
| | Program Total | 8,008,554 | 3,850,000 | 23,100,000 | 13,000,000 | 5,700,000 | 11,188,000 | 24,132,100 | 77,120,100 |
| <u>Source of Supply Other</u> | | | | | | | | | |
| 52495 | 54"/40" Rampart Appurtenances Rehab | 0 | 250,000 | 2,000,000 | 0 | 0 | 0 | 0 | 2,000,000 |

2025 - 2029 Capital Improvement Program Aurora Water Detail By Project

| Fund\Program\Subfund | Carryforward Appropriation 2023 ¹ | 2024 Projected Budget ² | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|--|--|--|-------------------|-------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|
| | | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| Water Fund | | | | | | | | | |
| 52488 | North Campus Well Rehab | 3,807,656 | 263,655 | 300,000 | 1,900,000 | 150,000 | 1,200,000 | 150,000 | 3,700,000 |
| 52108 | PW North Campus Expansion | 17,907,938 | 3,500,000 | 19,700,000 | 17,000,000 | 13,000,000 | 10,000,000 | 0 | 59,700,000 |
| 52356 | PW Pipelines | 0 | 0 | 0 | 0 | 400,000 | 1,500,000 | 0 | 1,900,000 |
| 52498 | Rampart Tunnel Rehab | 107,890 | 500,000 | 0 | 0 | 0 | 0 | 500,000 | 500,000 |
| 52347 | Rampart Water Delivery System | 65,386 | 51,900,000 | 51,800,000 | 44,600,000 | 0 | 0 | 2,400,000 | 98,800,000 |
| 52350 | Water Delivery Infrastructure | 1,941,703 | -500,000 | 650,000 | 3,200,000 | 0 | 0 | 2,000,000 | 5,850,000 |
| 52560 | Well Field Land Acquisition | 2,154 | 3,000,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 6,000,000 |
| 52341 | Wemlinger Blended Water Pipeline | 1,719,064 | -100,000 | 1,400,000 | 0 | 0 | 0 | 0 | 1,400,000 |
| | Program Total | 25,551,791 | 58,813,655 | 77,050,000 | 67,900,000 | 14,750,000 | 13,900,000 | 6,250,000 | 179,850,000 |
| <u>Source of Supply Storage</u> | | | | | | | | | |
| 52352 | Aquifer Storage and Recovery Development | 385,687 | 200,000 | 0 | 0 | 0 | 1,050,000 | 9,450,000 | 10,500,000 |
| 52370 | Aurora Reservoir Improvements | 1 | 0 | 300,000 | 500,000 | 0 | 0 | 0 | 800,000 |
| 52377 | Box Creek Reservoir | 448,309 | 200,000 | 0 | 0 | 0 | 0 | 250,000 | 250,000 |
| 52394 | Everist/Flood Repairs-FEMA PW#5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52669 | Homestake Capital Projects | 3,475,866 | 6,645,000 | 6,335,000 | 4,095,000 | 3,315,000 | 2,895,000 | 3,560,000 | 20,200,000 |
| 52700 | Homestake/Eagle River Project | 575,836 | 0 | 0 | 500,000 | 500,000 | 0 | 0 | 1,000,000 |
| (New) | Johns Ranch Storage | 0 | 0 | 400,000 | 0 | 0 | 0 | 0 | 400,000 |
| 52385 | Lower SP Storage/Everist | 1,234,814 | -350,814 | 3,600,000 | 6,600,000 | 1,800,000 | 7,800,000 | 5,000,000 | 24,800,000 |
| 52383 | Lower SP Storage/Walker | 626,008 | 100,000 | 6,000,000 | 0 | 0 | 0 | 0 | 6,000,000 |
| 52565 | LSP Storage/Clare-WA | 29,118 | 0 | 6,500,000 | 0 | 0 | 4,400,000 | 150,000 | 11,050,000 |
| 52384 | LSP/Kirby-Dersham/Challenger | 411,000 | -100,000 | 3,000,000 | 2,000,000 | 0 | 4,400,000 | 150,000 | 9,550,000 |
| 52564 | Wetlands-Water | 365,738 | -245,000 | 230,000 | 200,000 | 600,000 | 800,000 | 800,000 | 2,630,000 |
| 52396 | Wild Horse Reservoir | 16,491,403 | 21,176,000 | 14,050,000 | 98,700,000 | 158,700,000 | 108,700,000 | 108,700,000 | 488,850,000 |
| | Program Total | 24,043,781 | 27,625,186 | 40,415,000 | 112,595,000 | 164,915,000 | 130,045,000 | 128,060,000 | 576,030,000 |
| <u>Source of Supply Water</u> | | | | | | | | | |
| 52379 | Arkansas Basin Land Acquisition | 499,999 | 3,500,000 | 500,000 | 2,000,000 | 3,500,000 | 0 | 13,000,000 | 19,000,000 |
| 52959 | Raw Water Rehab | 18,908,744 | 12,323,178 | 13,400,000 | 5,500,000 | 4,500,000 | 0 | 0 | 23,400,000 |
| 52381 | Water Rights Acquisition | 7,733,526 | 25,000,000 | 21,000,000 | 20,000,000 | 20,000,000 | 20,000,000 | 20,000,000 | 101,000,000 |
| | Program Total | 27,142,269 | 40,823,178 | 34,900,000 | 27,500,000 | 28,000,000 | 20,000,000 | 33,000,000 | 143,400,000 |

2025 - 2029 Capital Improvement Program Aurora Water Detail By Project

| Fund\Program\Subfund | Carryforward Appropriation 2023 ¹ | 2024 Projected Budget ² | Five-Year Plan | | | | | Total Cost 2025 - 2029 | |
|---|--|--|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------|------------------------|
| | | | 2025 Adopted | 2026 Planned | 2027 Planned | 2028 Planned | 2029 Planned | | |
| Water Fund | | | | | | | | | |
| <i>Transmission & Distribution</i> | | | | | | | | | |
| 52120 | Lead Service Lines - Capital | 2,295,752 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 0 | 0 | 9,000,000 |
| 52954 | Line Replacement | 7,906,491 | 12,350,000 | 21,000,000 | 15,000,000 | 15,000,000 | 14,500,000 | 15,000,000 | 80,500,000 |
| 52416 | New T&D Water Mains | 18,646,385 | 9,107,735 | 7,241,750 | 5,000,000 | 5,000,000 | 5,000,000 | 5,900,000 | 28,141,750 |
| 52467 | Pressure Reducing Valve Rehab Replacement | 5,744,348 | 1,490,000 | 4,170,000 | 1,470,000 | 1,470,000 | 1,932,900 | 3,322,000 | 12,364,900 |
| 52335 | Reimbursements | 1,237,273 | 964,057 | 1,356,242 | 1,623,650 | 1,315,195 | 1,681,901 | 1,695,667 | 7,672,655 |
| 52932 | Transmission & Vault Rehab | 4,842,979 | -190,000 | 3,400,000 | 8,200,000 | 9,000,000 | 1,200,000 | 9,000,000 | 30,800,000 |
| | Program Total | 40,673,228 | 26,721,792 | 40,167,992 | 34,293,650 | 34,785,195 | 24,314,801 | 34,917,667 | 168,479,305 |
| <i>Treatment</i> | | | | | | | | | |
| 52504 | Binney WPF Improvements | 12,519,577 | 3,248,681 | 13,525,000 | 8,408,400 | 4,708,400 | 35,525,700 | 38,875,700 | 101,043,200 |
| 52210 | Direct Potable Reuse | 1,526,153 | 0 | 350,000 | 350,000 | 0 | 0 | 0 | 700,000 |
| 52616 | Griswold Water Purification Facility | 26,747,535 | 2,244,583 | 13,820,000 | 22,511,100 | 43,000,000 | 43,400,000 | 22,500,000 | 145,231,100 |
| 52486 | Wemlinger WPF Improvements | 2,025,744 | 694,453 | 17,475,000 | 38,375,000 | 35,775,000 | 19,875,000 | 1,000,000 | 112,500,000 |
| | Program Total | 42,819,009 | 6,187,717 | 45,170,000 | 69,644,500 | 83,483,400 | 98,800,700 | 62,375,700 | 359,474,300 |
| | Water Fund | 175,648,226 | 166,522,177 | 269,772,992 | 327,463,150 | 332,723,595 | 300,498,501 | 291,695,467 | 1,522,153,705 |
| | Total Water Fund | \$175,648,226 | \$166,522,177 | \$269,772,992 | \$327,463,150 | \$332,723,595 | \$300,498,501 | \$291,695,467 | \$1,522,153,705 |
| | Total Aurora Water | \$237,623,669 | \$224,253,869 | \$353,707,768 | \$361,817,115 | \$360,976,220 | \$346,011,367 | \$340,377,537 | \$1,762,890,007 |

1 Figures represent previous years unspent appropriation as of December 31, 2023, as reported in the 2023 Annual Comprehensive Financial Report.

2 Figures represent an estimate of how the 2024 adopted budget will be amended by year-end 2024. This column includes the 2024 adopted budget plus budget transfers, Fall 2023 and Spring 2024 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2024. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.



City of Aurora, Colorado

2025 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 | 2025 Adopted | |
| General | ACLC | \$ 13,119,549 | AMC lease payment (\$7,098,500); Fleet lease payments (\$5,210,548); Fire SCBA (\$476,400); Tactical Response (\$102,708); and Crime Lab (\$231,393) |
| General | Capital Projects | 29,003,425 | Annual transfer to Capital Projects, including additional road maintenance and Highway User Tax funds |
| General | Transportation Maintenance | 31,289,713 | Annual transfer to Transportation Maintenance |
| General | Community Development | 264,689 | City match for HOME grant |
| General | Cultural Services | 1,855,273 | Annual transfer to Cultural Services Fund |
| General | Designated Revenues Fund | 1,281,619 | Special transfer for Victim Assistance (\$509,726); Create incentive transfer (\$500,000); Impound Fee Support (\$150,000); and Special Courts (\$121,893) |
| General | Enhanced E-911 | 8,263,084 | Annual transfer to Enhanced E-911 Fund |
| General | Fleet | 35,542 | Annual transfer to Fleet |
| General | Gifts and Grants | 126,000 | Department of Labor State Housing Voucher Grant Match |
| General | Parking and Mobility | 793,232 | Annual transfer to Parking and Mobility Fund |
| General | Recreation | 9,511,984 | Annual transfer to Recreation Fund |
| General | Risk Management | 549,000 | Annual transfer to Risk Fund for respiratory protection compliance physicals and one-time PFAS payment made from Risk Fund |
| 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 |
| Total Transfer Out | Total Transfer In | \$ 106,093,110 | |





City of Aurora, Colorado

2025 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 2025, the following changes have been made to the City Council budget:

Base Changes

- There is a personal services increase of \$12,400 associated with pay increases and health care costs;
- There were several dues and subscriptions that were increased;
- General Training was increased \$3,000, and
- Risk management budget was increased by \$800.

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 2024 to 2025.

Appendix 4 - City Council Budget Detail

| | 2024 Original | 2025 Base Adj | 2025 Amends | 2025 Adopted |
|--|--------------------|------------------|----------------|--------------------|
| Personal Services | \$ 969,896 | \$ 12,373 | \$ - | \$ 982,269 |
| Dues and Subscriptions | | | | |
| Aurora Chamber | 81,956 | - | - | 81,956 |
| Aurora Health Access | 2,500 | - | - | 2,500 |
| Colorado Municipal League (CML) | 127,040 | 2,700 | - | 129,740 |
| Denver Regional Council of Gov'ts (DRCOG) | 106,000 | - | - | 106,000 |
| Metro Mayors Caucus | 28,957 | 6,308 | - | 35,265 |
| National League of Cities (NLC) | 18,592 | - | - | 18,592 |
| NOISE | 3,444 | - | - | 3,444 |
| Regional Air Quality Council (RAQC) | 67,000 | - | - | 67,000 |
| Regional Econ Advancement Partnership | 2,000 | - | - | 2,000 |
| U.S. Conference of Mayors | 19,262 | - | - | 19,262 |
| Centennial NOISE | 2,310 | - | - | 2,310 |
| Unallocated Dues and Subscriptions | - | 10,000 | - | 10,000 |
| Subtotal, Dues and Subscriptions | 459,061 | 19,008 | - | 478,069 |
| Travel, Training and Conferences | | | | |
| Council Individual Travel Budgets | 81,000 | - | - | 81,000 |
| Federal Annual Lobbying Trip | 15,000 | - | - | 15,000 |
| Subtotal, Travel, Training and Conference | 96,000 | - | - | 96,000 |
| Designated Items | | | | |
| Adams Co. Mayors and Commissioners Youth Award | 850 | - | - | 850 |
| AMHC Benefit Luncheon Table | 1,000 | - | - | 1,000 |
| APS Foundation Annual Gala Table | 3,000 | - | - | 3,000 |
| Arapahoe County Fair | 5,000 | - | - | 5,000 |
| Armed Forces Luncheon | 2,500 | - | - | 2,500 |
| Aurora Chamber - Business Directory | 600 | - | - | 600 |
| Aurora Chamber Table | 1,400 | - | - | 1,400 |
| Aurora Econ Dev Council (AEDC) A-List Table | 2,000 | - | - | 2,000 |
| Aurora Guide | 1,150 | - | - | 1,150 |
| Aurora Scholars | 5,000 | - | - | 5,000 |
| Aurora Singers | 2,500 | - | - | 2,500 |
| Aurora Symphony Orchestra | 2,500 | - | - | 2,500 |
| CCA Foundation Scholarship Luncheon Table | 1,250 | - | - | 1,250 |
| CCS Foundation Annual Gala Table | 3,000 | - | - | 3,000 |
| Citizen Academy Expenses | 2,000 | - | - | 2,000 |
| Community Asset CCSD Youth | 1,500 | - | - | 1,500 |
| Metro Mayor Youth Award - Arapahoe | 1,000 | - | - | 1,000 |
| National Civic League sponsorship - All America City | 2,500 | - | - | 2,500 |
| State of the City Table (Aurora Rotary) | 1,300 | - | - | 1,300 |
| State of the City Regional Breakfast | 1,400 | - | - | 1,400 |
| Visit Aurora Guide | 4,000 | - | - | 4,000 |
| Subtotal, Designated Items | 45,450 | - | - | 45,450 |
| Council Contingency | 16,000 | - | - | 16,000 |
| All other expenses* | 40,004 | 3,833 | - | 43,837 |
| GRAND TOTAL | \$1,626,411 | \$ 35,214 | \$ - | \$1,661,625 |

*Temporary services, supplies and services, internal service charges, printing, etc.



City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 5

Marijuana Tax Revenue Fund Detail





Marijuana Tax Revenue Fund Detail

The Marijuana Tax Revenue Fund includes ongoing appropriation of \$4.0 million to service debt (\$2.0 million each for the Central and Southeast Recreation Centers), and ongoing funding for transportation projects and road maintenance of \$6.0 million until 2026 with a gradual decrease to \$4.4 million through 2029. A 2.0 percent special sales tax designated for Homelessness Services was implemented in July 2017 and is projected to generate \$2.2 million to \$2.4 million annually. In 2025, the spending plan includes funding for the operation of the new homeless navigation campus and \$550,000 for the Flexible Housing Fund. Due to the unpredictability of marijuana tax revenues, an emergency reserve has been established in the Homelessness Program to offset further unforeseen revenue decreases and cover unanticipated expenditures. In July 2020, a 1.0 percent special sales tax was implemented for Youth Violence Prevention and is projected to generate \$1.1 to \$1.2 million annually. To enable the division to respond to urgent community needs, an ongoing Youth Violence Prevention Flex Fund budget was established in late 2024. In 2025, \$1.8 million will be budgeted for this Youth Violence Prevention Program. Through 2029, a total of \$1.8 million will be committed for the lease and operation of a Youth Empowerment Center. The \$1.7 million in accumulated funds available plus anticipated 2025 revenues would result in \$1.1 million of funds available by year-end. Unused funds will revert to the Youth Violence Prevention reserve.

General Subfund

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|--|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Funds Available | \$ 8,610,152 | \$ 4,234,868 | \$ 2,534,330 | \$ 921,765 | \$ 13,749 | \$ 323,573 | \$ 804,594 |
| Sources | | | | | | | |
| Sales Tax (5.5%) | \$ 6,540,264 | \$ 5,886,235 | \$ 6,003,959 | \$ 6,124,038 | \$ 6,246,519 | \$ 6,371,450 | \$ 6,498,879 |
| State Shareback | 1,794,637 | 1,605,337 | 1,637,443 | 1,670,192 | 1,703,596 | 1,737,668 | 1,772,421 |
| Excise Tax (5.0%) | 685,660 | 574,542 | 586,033 | 597,754 | 609,709 | 621,903 | 634,341 |
| Investment Income General | 282,227 | 233,348 | 160,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Total Sources | \$ 9,302,787 | \$ 8,299,462 | \$ 8,387,435 | \$ 8,541,984 | \$ 8,709,824 | \$ 8,881,021 | \$ 9,055,641 |
| Expenditures | | | | | | | |
| Debt Service for Recreation Centers | \$ 3,993,156 | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 |
| Transportation Projects and Road Maintenance | 6,000,000 | 6,000,000 | 6,000,000 | 5,450,000 | 4,400,000 | 4,400,000 | 4,400,000 |
| 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 | - | - | - | - | - | - |
| Total Expenditures | \$ 13,678,072 | \$ 10,000,000 | \$ 10,000,000 | \$ 9,450,000 | \$ 8,400,000 | \$ 8,400,000 | \$ 8,400,000 |
| Ending Funds Available | \$ 4,234,868 | \$ 2,534,330 | \$ 921,765 | \$ 13,749 | \$ 323,573 | \$ 804,594 | \$ 1,460,235 |

Appendix 5 - Marijuana Tax Revenue Fund Detail

Homeless Subfund

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sources | | | | | | | |
| Special Sales Tax (2.0%) | \$ 2,378,271 | \$ 2,140,449 | \$ 2,183,258 | \$ 2,226,923 | \$ 2,271,462 | \$ 2,316,891 | \$ 2,363,229 |
| Investment Income | 108,626 | 38,544 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Transfer from General Fund | 279,998 | - | - | - | - | - | - |
| Total Sources | \$ 2,766,895 | \$ 2,178,993 | \$ 2,185,258 | \$ 2,228,923 | \$ 2,273,462 | \$ 2,318,891 | \$ 2,365,229 |
| Expenditures | | | | | | | |
| Homelessness Services | 2,766,895 | 1,847,090 | 1,685,258 | 1,728,923 | 1,773,462 | 1,818,891 | 1,865,229 |
| Emergency Reserve | - | 331,903 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Expenditures | \$ 2,766,895 | \$ 2,178,993 | \$ 2,185,258 | \$ 2,228,923 | \$ 2,273,462 | \$ 2,318,891 | \$ 2,365,229 |
| Ending Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Youth Violence Prevention Subfund

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Funds Available | \$ 2,619,187 | \$ 2,512,448 | \$ 1,719,554 | \$ 1,062,800 | \$ 505,440 | \$ 145,695 | \$ 147,255 |
| Sources | | | | | | | |
| Special Sales Tax (1.0%) | \$ 1,189,141 | \$ 1,070,224 | \$ 1,091,629 | \$ 1,113,462 | \$ 1,135,731 | \$ 1,158,445 | \$ 1,181,614 |
| Investment Income | 69,427 | 92,376 | 40,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Total Sources | \$ 1,258,568 | \$ 1,162,600 | \$ 1,131,629 | \$ 1,123,462 | \$ 1,145,731 | \$ 1,168,445 | \$ 1,191,614 |
| Expenditures | | | | | | | |
| Personal Services | \$ 309,273 | \$ 363,849 | \$ 373,278 | \$ 386,343 | \$ 399,865 | \$ 413,860 | \$ 428,345 |
| Youth Violence Services | 1,056,034 | 1,566,645 | 1,365,105 | 1,244,479 | 1,055,611 | 703,025 | 720,514 |
| YVP Flex Fund | - | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total Expenditures | \$ 1,365,307 | \$ 1,955,494 | \$ 1,788,383 | \$ 1,680,822 | \$ 1,505,476 | \$ 1,166,885 | \$ 1,198,859 |
| Ending Funds Available | \$ 2,512,448 | \$ 1,719,554 | \$ 1,062,800 | \$ 505,440 | \$ 145,695 | \$ 147,255 | \$ 140,010 |



City of Aurora, Colorado

2025 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 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 revenue in 2022 and a moderate 5.6 percent increase in 2023, court surcharge revenues have not bounced back to previous pre-COVID levels. The 2025 budget and five-year proforma assume minimal growth in this revenue source as staffing complications continue to affect the rate at which traffic tickets are issued. 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

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Projection | Adopted | Projected | Projected | Projected | Projected |
| Beginning Funds Available | \$ 522,886 | \$ 482,293 | \$ 373,232 | \$ 156,853 | \$ - | \$ - | \$ - |
| Sources | | | | | | | |
| Court Fees | \$ 3,954 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Ticket Surcharges (\$15.00) | 213,002 | 219,355 | 225,936 | 232,714 | 239,695 | 246,886 | 254,293 |
| Interest | 14,774 | 20,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Transfer from General Fund | 98,698 | 114,393 | 121,893 | 193,128 | 358,062 | 366,464 | 375,200 |
| Total Sources | \$ 330,428 | \$ 358,748 | \$ 356,829 | \$ 434,842 | \$ 606,757 | \$ 622,350 | \$ 638,493 |
| Expenditures | | | | | | | |
| Teen Court | \$ 110,828 | \$ 119,735 | \$ 209,170 | \$ 218,025 | \$ 225,259 | \$ 232,750 | \$ 240,507 |
| Wellness/Armed Forces Treatm. Courts | 260,193 | 348,074 | 364,038 | 373,670 | 381,498 | 389,600 | 397,986 |
| Total Expenditures | \$ 371,021 | \$ 467,809 | \$ 573,208 | \$ 591,695 | \$ 606,757 | \$ 622,350 | \$ 638,493 |
| Ending Funds Available | \$ 482,293 | \$ 373,232 | \$ 156,853 | \$ - | \$ - | \$ - | \$ - |

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 2026, requiring an annual General Fund subsidy to keep the program solvent.

Victim Assistance

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Projection | Adopted | Projected | Projected | Projected | Projected |
| Beginning Funds Available | \$ - | \$ 72,407 | \$ 1,267 | \$ 1,267 | \$ - | \$ - | \$ - |
| Sources | | | | | | | |
| Ticket Surcharges (\$23.50) | \$ 333,703 | \$ 343,655 | \$ 353,965 | \$ 364,584 | \$ 375,522 | \$ 386,788 | \$ 398,392 |
| Interest | 329 | 1,380 | - | - | - | - | - |
| Transfer from General Fund | 337,263 | 451,727 | 509,726 | 531,976 | 546,713 | 560,643 | 575,049 |
| Transfer from Mj Tax Rev Fund | 100,000 | - | - | - | - | - | - |
| Total Sources | \$ 771,295 | \$ 796,762 | \$ 863,691 | \$ 896,560 | \$ 922,235 | \$ 947,431 | \$ 973,441 |
| Expenditures | | | | | | | |
| Personal Services | \$ 539,361 | \$ 663,672 | \$ 720,188 | \$ 752,597 | \$ 775,175 | \$ 798,431 | \$ 822,384 |
| Supplies/Other | 75,027 | 83,730 | 43,503 | 45,230 | 47,060 | 49,000 | 51,057 |
| Allocation to Victim Witness Board | 84,500 | 120,500 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Expenditures | \$ 698,888 | \$ 867,902 | \$ 863,691 | \$ 897,827 | \$ 922,235 | \$ 947,431 | \$ 973,441 |
| Ending Funds Available | \$ 72,407 | \$ 1,267 | \$ 1,267 | \$ - | \$ - | \$ - | \$ - |

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 2025 budget funds 6.0 FTE Victim Advocates and 1.0 FTE Victim Advocate Liaison. The VSU also maintains an active roster of 16 community volunteer advocates and relies on two interns from area universities for programmatic support. The program is actively seeking more volunteers.

Low traffic ticket issuance has resulted in revenues that have fallen behind program costs for several years. This trend prompted City Council to re-imagine Victim Assistance program funding and increase the court surcharge allocation to this program in 2021. Nevertheless, projected revenues continue to fall short of projected expenditures in 2024 and the five-year forecast. The annual revenue shortfall will be covered by a General Fund subsidy of \$451,700 in 2024 and \$509,700 in 2025. The subsidy is projected to increase moderately throughout this forecast period as traffic enforcement is expected to lag behind rising personnel costs in the medium term.

In 2023 the VSU received an additional one-time transfer of \$100,000 from the Marijuana Tax Revenue Fund to provide additional victim assistance support. A portion of this funding was unspent and reappropriated in the 2024 budget. The 2024 projection includes the remaining spend-down of this funding.

Appendix 6 - Court Surcharge Program Summary

Public Safety Assistance Agencies (PSAA)

| | 2023 Actual | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------------|----------------|--------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Funds Available | \$ 274,403 | \$ 323,055 | \$ 323,371 | \$ 330,789 | \$ 337,140 | \$ 346,772 | \$ 356,693 |
| Sources | | | | | | | |
| Ticket Surcharges (\$10.50) | \$ 149,101 | \$ 153,548 | \$ 158,154 | \$ 162,899 | \$ 167,786 | \$ 172,820 | \$ 178,005 |
| Interest | 7,635 | 9,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Total Sources | \$ 156,736 | \$ 162,548 | \$ 164,154 | \$ 168,899 | \$ 173,786 | \$ 178,820 | \$ 184,005 |
| Expenditures | | | | | | | |
| Aid to Agencies | \$ 108,084 | \$ 162,232 | \$ 156,736 | \$ 162,548 | \$ 164,154 | \$ 168,899 | \$ 173,786 |
| Total Expenditures | \$ 108,084 | \$ 162,232 | \$ 156,736 | \$ 162,548 | \$ 164,154 | \$ 168,899 | \$ 173,786 |
| Ending Funds Available | \$ 323,055 | \$ 323,371 | \$ 330,789 | \$ 337,140 | \$ 346,772 | \$ 356,693 | \$ 366,912 |

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 was reduced in 2023 and Council approved a one-time General Fund transfer of \$373,400 in 2022 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 2019-2024.

| AGENCY | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------|------------|------------|------------|------------|------------|------------|
| Mile High Behavioral Healthcare | \$ 287,940 | \$ 262,025 | \$ - | \$ 130,260 | \$ 76,074 | \$ 112,377 |
| Aurora Mental Health Center | \$ 233,423 | \$ 177,166 | \$ 106,186 | \$ 55,152 | \$ 11,385 | \$ 25,980 |
| SungateKids | \$ 58,000 | \$ 51,620 | \$ 51,620 | \$ 55,000 | \$ 20,625 | \$ 23,875 |
| Gateway Domestic Violence Services | \$ 119,885 | \$ 109,095 | \$ 109,095 | \$ - | \$ - | \$ - |
| STRIDE Community Health Center | \$ 56,595 | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL PROGRAM AWARDS | \$ 755,843 | \$ 599,906 | \$ 266,901 | \$ 240,412 | \$ 108,084 | \$ 162,232 |

Court Technology

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Actual | Projection | Adopted | Projected | Projected | Projected | Projected |
| Beginning Funds Available | \$ 136,285 | \$ 153,916 | \$ 19,839 | \$ 19,839 | \$ 19,839 | \$ 19,839 | \$ 19,839 |
| Sources | | | | | | | |
| Ticket Surcharge (\$1.00) | \$ 14,200 | \$ 14,624 | \$ 15,063 | \$ 15,515 | \$ 15,980 | \$ 16,459 | \$ 16,953 |
| Interest | 3,431 | 4,000 | - | - | - | - | - |
| Total Sources | \$ 17,631 | \$ 18,624 | \$ 15,063 | \$ 15,515 | \$ 15,980 | \$ 16,459 | \$ 16,953 |
| Expenditures | | | | | | | |
| Expenditures | \$ - | \$ 152,701 | \$ 15,063 | \$ 15,515 | \$ 15,980 | \$ 16,459 | \$ 16,953 |
| Total Expenditures | \$ - | \$ 152,701 | \$ 15,063 | \$ 15,515 | \$ 15,980 | \$ 16,459 | \$ 16,953 |
| Ending Funds Available | \$ 153,916 | \$ 19,839 | \$ 19,839 | \$ 19,839 | \$ 19,839 | \$ 19,839 | \$ 19,839 |

The Information Technology (IT) Division of Court Administration is tasked with keeping up with current technology trends and services to ensure a sensible, cost and time effective experience for those doing business in the Aurora Municipal Court.

The court technology fee of \$1.00 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 2025, the Court Technology team will continue to work towards becoming a paperless court. The Court IT team is moving applications to a web based system that will be easily maintained and modified. Technology purchases will continue to be made from the Surcharge program revenue to achieve this goal. In addition, the team is upgrading security equipment in the courthouse and detention facility. Finally, court administration will also be working on access to case information on its web site to enhance transparency to the public.





City of Aurora, Colorado

2025 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 |
|----------|--------------------------|--------------------------|---|-------------|
| 8 | Marked Patrol Vehicles | Police | Existing Annual Budget Cash Funded | \$468,880 |
| 20 | Unmarked Patrol Vehicles | Police | Existing Annual Budget Cash Funded | \$946,635 |
| 2 | SWAT Vehicles | Police | Existing Annual Budget Cash Funded | \$130,402 |
| 5 | Full-Size Pickups | PROS(2), Public Works(3) | Existing Annual Budget Cash Funded | \$315,000 |
| 1 | 1500 Pickup | Fire | Existing Annual Budget Cash Funded | \$63,000 |
| 3 | Trailblazers | Fire | Existing Annual Budget Cash Funded | \$92,580 |
| 2 | Trailblazers | Public Works | Existing Annual Budget Cash Funded | \$50,356 |
| 5 | Misc. Trailers/Equipment | PROS(2), Public Works(3) | Existing Annual Budget Cash Funded | \$228,547 |
| 1 | Full-Size Van | Public Works | Existing Annual Budget Cash Funded | \$55,000 |
| 1 | Brush Truck | Fire | Execute leases in 2025; payments starting in 2026 | \$335,084 |
| 5 | Dump Trucks | PROS(2), Public Works(3) | Execute leases in 2025; payments starting in 2026 | \$2,085,000 |
| 2 | Graders | Public Works | Execute leases in 2025; payments starting in 2026 | \$950,000 |
| 3 | Loaders | Public Works | Execute leases in 2025; payments starting in 2026 | \$1,125,000 |
| 2 | Bucket Trucks | PROS(1), Public Works(1) | Execute leases in 2025; payments starting in 2026 | \$644,000 |
| 2 | Backhoes | Public Works | Execute leases in 2025; payments starting in 2026 | \$627,000 |
| 1 | Sidewalk Sweeper | Public Works | Execute leases in 2025; payments starting in 2026 | \$190,000 |
| 1 | Recreation Bus | PROS | Execute leases in 2025; payments starting in 2026 | \$137,000 |
| 1 | Small Bucket Truck | Public Works | Execute leases in 2025; payments starting in 2026 | \$215,000 |

NOTE: This list does not contain vehicles to be purchased with one-time funding in the Police and Fire Department Budgets.





City of Aurora, Colorado

2025 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 2025 budget includes funding equal to the actual 2024 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.

2025 CDBG FUNDING – PROGRAMMED FUNDS

ADMINISTRATION: (Subject to a 20% Administrative Cap of \$554,276) \$554,276

- **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** \$200,000
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** \$150,000
This citywide program provides financial and technical assistance to make minor home repairs for income-eligible homeowners that reside in their homes. Repairs include items such as removal of non-city-owned hazardous trees, adding handicap access to the home,

Appendix 8 – Community Development Program Detail

and replacing windows. The funds are provided in the form of a grant to the homeowner with a maximum project cost of \$24,999.

PUBLIC SERVICE: (15% public service cap)

- **Home Ownership Assistance Program (HOAP)** \$400,707
These funds are for salaries and operating expenses for the pre-purchase, reverse equity, foreclosure prevention, pre-foreclosure sale, personal financial fitness, and home ownership assistance program counseling services (all counseling is offered at no cost to the participants).

NOTE: HOAP is Aurora’s only HUD-approved counseling agency.

OTHER PROGRAMS:

- **Community Investment Financing Reserve** \$1,366,396
The Community Investment Financing Reserve funds are set aside for the construction of affordable housing units in the City of Aurora. The Housing and Community Development team works to identify developers that are working to develop and preserve affordable housing in the city. This will help the city to meet its Proposition 123 commitments and reduce the identified gap in affordable units.

CDBG TOTAL: \$2,771,379

2025 HOME INVESTMENT PARTNERSHIP (HOME) FUNDING – PROGRAMMED FUNDS

ADMINISTRATION: (Subject to a 10% Administrative Cap of \$155,876) \$155,876

- **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** \$264,689
This citywide program will provide gap financing to organizations or developers who are building or rehabilitating rental housing throughout the city. The city’s money will leverage other funds such as bank loans and state tax credits to make housing projects financially feasible and to help build affordable units in Aurora.

- **Tenant-Based Rental Assistance (TBRA) Program** \$200,000
This citywide program will provide HOME funds for direct assistance to households whose gross income is 60% or less of the Area Median Income (AMI), who need help paying rent for a period not to exceed 24 months. TBRA is not long-term financial assistance to the household. Qualified applicants work directly with Community Development counselors and a case manager to build the capacity to pay their rent without subsidy assistance over a 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

Appendix 8 – Community Development Program Detail

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.

\$1,202,880

- **Community Housing Development Organization (CHDO) Activities**

This citywide program provides funds to qualified CHDO's operating in Aurora to construct or rehabilitate affordable housing units to benefit low- to moderate-income individuals and families. HUD requires a minimum of 15% of the city's annual HOME grant be set aside for this purpose.

HOME TOTAL: \$1,823,445

2025 HEARTH EMERGENCY SOLUTIONS GRANTS (HESG)

ADMINISTRATION: (Subject to a 7.5% Administrative Cap of \$17,298)

\$17,298

- **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%

\$138,384

- Rapid Re-housing / Homeless Prevention capped at 32.5%

\$74,958

HESG TOTAL: \$230,640

**Attachment A
Community Development Program Detail**

2025 Community Development Block Grant - CDBG

| | | 2024 ADOPTED BUDGET | 2024 ACTUAL AWARD | 2025 ADOPTED BUDGET |
|---|--|-------------------------|-------------------------|-------------------------|
| CDBG Entitlement Grant | | \$ 2,624,202 | \$ 2,671,379 | \$ 2,671,379 |
| Program Income | | 100,000 | 100,000 | 100,000 |
| Total ESTIMATED CDBG Funds Available | | <u>\$ 2,724,202</u> | <u>\$ 2,771,379</u> | <u>\$ 2,771,379</u> |
| City of Aurora Org# | Applicant/Description | | | |
| | ADMINISTRATION: (20% Admin Cap CDBG Funding + Program Income) | | | |
| 64011 | Staff/Operating Expenses | \$ 544,840 | \$ 554,276 | \$ 554,276 |
| | Sub-Total Capped-Admin | 544,840 | 554,276 | 554,276 |
| | PUBLIC SERVICE: | | | |
| 64050 | Home Ownership Assistance Program (HOAP) - Staff/Operating Expenses | \$ 290,000 | \$ 400,707 | \$ 400,707 |
| | Sub-Total Subject to Public Service Cap | 290,000 | 400,707 | 400,707 |
| | REHABILITATION: | | | |
| 64059 | Rehab Program/Staff/Ops Expense | \$ 400,000 | \$ 200,000 | \$ 200,000 |
| 64534 | Essential Home Repair Grant Program | 150,000 | 100,000 | 100,000 |
| 64533 | Minor Home Repair Program | 350,000 | 150,000 | 150,000 |
| 64532 | Home Repair Loan Program | 350,000 | - | - |
| 64528 | Rehab Gap Financing Reserve | 639,362 | - | - |
| | OTHER: | | | |
| TBD | Community Investment Financing Reserve | - | 1,366,396 | 1,366,396 |
| | Sub-Total | 1,889,362 | 1,816,396 | 1,816,396 |
| | Expenditure Totals | \$ 2,724,202 | \$ 2,771,379 | \$ 2,771,379 |
| | CDBG Funds Available | <u>2,724,202</u> | <u>2,771,379</u> | <u>2,771,379</u> |
| | Unprogrammed Balance | \$ - | \$ - | \$ - |

**Attachment B
Community Development Program Detail**

2025 HOME Investment Partnership Program

| | | 2024 ADOPTED BUDGET | 2024 ACTUAL AWARD | 2025 ADOPTED BUDGET |
|---|--|--------------------------------|------------------------------|--------------------------------|
| HOME Grant | | \$ 1,241,225 | \$ 1,058,756 | \$ 1,058,756 |
| Program Income | | 400,000 | 500,000 | 500,000 |
| Projected Funding | | 1,641,225 | 1,558,756 | 1,558,756 |
| City General Fund Match | | 279,276 | 264,689 | 264,689 |
| Total ESTIMATED HOME Funds Available | | \$ 1,920,501 | \$ 1,823,445 | \$ 1,823,445 |
| City of Aurora Org# | Description | | | |
| | ADMINISTRATION: (10% Admin Cap HOME Funding + Program income) | | | |
| 64297 | HOME Administration | \$ 164,122 | \$ 155,876 | \$ 155,876 |
| | Sub-Total | 164,122 | 155,876 | 155,876 |
| | Affordable Housing Initiatives | | | |
| 64527 | Affordable Housing Gap Financing Reserve | \$ 1,370,195 | \$ 264,689 | \$ 264,689 |
| 64490 | Tenant-Based Rental Assistance Program (TBRA) | 200,000 | 200,000 | 200,000 |
| TBD | CHDO Activities | 186,184 | 1,044,067 | 1,044,067 |
| 64298 | Community Housing Development Organization (CHDO) Activities | - | 158,813 | 158,813 |
| | Sub-Total | 1,756,379 | 1,667,569 | 1,667,569 |
| | Expenditure Totals | \$ 1,920,501 | \$ 1,823,445 | \$ 1,823,445 |
| | HOME Funds Available | 1,920,501 | 1,823,445 | 1,823,445 |
| | Unprogrammed Balance | \$ - | \$ - | \$ - |

**Attachment B
Community Development Program Detail**

2025 Hearth Emergency Solutions Grant

| City of Aurora Org# | Description | 2025 ADOPTED BUDGET |
|------------------------|---|------------------------|
| | HESG Projected Grant Amount | \$ 230,640 |
| | HESG Core Programs | |
| TBD | HESG - Shelter - CAPPED at 60% | 138,384 |
| TBD | HESG - Rapid Re-housing - CAPPED at 32.5% | 74,958 |
| 64435 | HESG Administration (7.5% Administrative Cap) | 17,298 |
| | Expenditure Totals | \$ 230,640 |
| | HESG Funds Available | 230,640 |
| | Unprogrammed Balance | \$ - |



City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 9

Art in Public Places





Art In Public Places Summary

Art in Public Places (AIPP) is split into two basic components: Art Administration & Maintenance and Art Acquisition. Each component is treated as having its own beginning and ending funds available.

Art Administration & Maintenance

| | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Funds Available | \$ 697,857 | \$ 680,063 | \$ 680,387 | \$ 644,916 | \$ 598,400 | \$ 564,114 |
| Revenues | | | | | | |
| Investment Income | \$ 27,487 | \$ 17,200 | \$ 17,208 | \$ 16,311 | \$ 15,135 | \$ 14,267 |
| Other Revenue | 81,759 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Transfers in | 129,474 | 172,353 | 142,527 | 138,534 | 159,483 | 140,255 |
| Total Revenues | \$ 238,720 | \$ 239,553 | \$ 209,735 | \$ 204,845 | \$ 224,617 | \$ 204,522 |
| Expenditures | | | | | | |
| Personal Services | \$ 208,176 | \$ 184,981 | \$ 190,530 | \$ 196,246 | \$ 202,134 | \$ 208,198 |
| Maintenance | 40,684 | 40,000 | 40,000 | 40,000 | 41,200 | 42,436 |
| Other Charges | 7,654 | 14,248 | 14,675 | 15,116 | 15,569 | 16,036 |
| Total Expenditures | \$ 256,514 | \$ 239,229 | \$ 245,206 | \$ 251,362 | \$ 258,903 | \$ 266,670 |
| Ending Funds Available | \$ 680,063 | \$ 680,387 | \$ 644,916 | \$ 598,400 | \$ 564,114 | \$ 501,966 |

Typically, 25 percent of the AIPP transfers go into the Art Administration & Maintenance (AA&M) component of the AIPP Program. Transfers in varies by year depending on capital spending. Funds from Metro District and Transit Oriented Development (TOD) sites are projected here and remain flat.

Art Acquisition

| | 2024 Projection | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Funds Available | \$ 1,890,748 | \$ 1,767,508 | \$ 1,748,537 | \$ 1,639,819 | \$ 1,517,585 | \$ 1,456,469 |
| Revenues | | | | | | |
| Investment Income | \$ 49,369 | \$ 25,000 | \$ 24,732 | \$ 23,194 | \$ 21,465 | \$ 20,601 |
| Transfers in | 388,421 | 517,058 | 427,580 | 415,603 | 478,448 | 420,764 |
| Total Revenues | \$ 437,790 | \$ 542,058 | \$ 452,312 | \$ 438,797 | \$ 499,913 | \$ 441,364 |
| Expenditures | | | | | | |
| Acquisitions - Scheduled | \$ 560,030 | \$ 560,030 | \$ 560,030 | \$ 560,030 | \$ 560,030 | \$ 560,030 |
| Other Expenses | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Expenditures | \$ 561,030 | \$ 561,030 | \$ 561,030 | \$ 561,030 | \$ 561,030 | \$ 561,030 |
| Ending Funds Available | \$ 1,767,508 | \$ 1,748,537 | \$ 1,639,819 | \$ 1,517,585 | \$ 1,456,469 | \$ 1,336,803 |

Typically, 75 percent of the AIPP transfers go into the Art Acquisition component of the AIPP Program. Economic improvements have resulted in increased capital projects expenditures which increase transfers to the program. Significant projects in the five-year plan continue to include the Plains Conservation Center, 3 Pedestal Project, 9 Mile Pedestrian Bridge, and other projects to be determined.





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 10 Debt





Debt & Capital Leases

The City of Aurora, like other communities, delivers capital improvements to enable the city to maintain and expand services as the city grows. Most of these improvements are infrastructure-related projects (i.e. streets, parks, water, and public facilities) which require high initial investments but serve the city for many years.

There are two basic approaches to pay for these improvements. With the first approach, generally known as pay-as-you-go financing, the city uses current revenues (cash) as the primary source of funds for capital improvement projects. The second approach to fund these improvements involves the use of debt or lease financing, referred to as term financing. This is an especially suitable means to pay for projects with a long useful life that are needed to support additional infrastructure generated by growth. Term financing allows the immediate advancement of construction or improvements versus delaying projects until enough current revenues and fund balances are available. This approach allows for project costs to be more fairly distributed to the users over the useful life of the improvements (generational equity).

CITY FINANCING ENTITIES

The City Charter defines the types of bonded indebtedness the city may incur. Several city operating units use term financing to fund capital projects. These units are: the General Fund, Enterprise Funds (Water, Wastewater, and Golf Courses), Aurora Capital Leasing Corporation (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

General obligation bonds are generally issued for infrastructure projects including streets, parks, and public buildings. State Statute requires voter approval of general obligation debt, even if no new tax is required to repay the debt. General obligation bonds are backed by the full faith, credit, and taxing power of the city.

Revenue Bonds

Revenue bonds are associated with capital improvement projects of revenue-based enterprises including Water, Wastewater, and Golf Courses. A dedicated stream of fee-based revenues (net of operating expenses) is pledged to pay both the principal and interest on the revenue bonds. This type of debt is an obligation of the respective enterprise, not of the City of Aurora or its General Fund and does not require voter approval.

Refunding Bonds

Refunding bonds are issued to refinance outstanding bonds in order to realize debt service savings over the remaining term of the obligation. Generally, the city's bonds are structured such that bonds may be refunded 10-years after issuance and beyond. The city's current Debt, Disclosure and Post-Issuance Compliance Policy currently states that present value savings must equal or exceed 3.0 percent for the city to refund bonds.

Lease-Purchase Financing

Lease-purchase financing is used to facilitate the purchase acquisition of real and personal property used in the operations of the city. ACLC owns and leases to the city several buildings, large fleet vehicles (i.e. fire trucks and other long-lived rolling stock) and other capital equipment. Lease payments are subject to annual appropriation and, as such, are not considered "debt" under Colorado law. At the end of the lease term, title to the asset financed is transferred to the city. This financing method takes the form of capital leases, direct bank loans, and Certificates of Participation (COPs). Similar to bonds, COPs carry a credit rating, and are sold to investors via an underwriter.

Development Revenue Bonds

Development revenue bonds promote business or other economic activity. They are paid solely from the revenues derived from the private enterprise for which the bonds were issued. They are conduit borrowings and do not constitute an obligation of the city.

Special or General Improvement District Obligations

These bonds or direct loans enable construction of improvements within designated districts of the city whereby the improvements confer special benefits on the real property within the districts and general benefits to the city at large. Revenues from special assessments and tax levies in SIDs or GIDs are collected from property owners within the districts and are used to pay the principal and interest on the bonds. Debt issued by these districts do not constitute an obligation of the city.

Tax Increment Revenue Bonds

Tax increment revenue bonds finance the construction of public improvements within an urban renewal area established by the city. AURA uses the incremental revenues generated within the boundaries of the tax increment district to pay the principal and interest on the bonds. They do not

constitute an obligation of the city, although the city may pledge contingent credit support (commonly referred to as its “moral obligation”) to the obligations of AURA.

Inter-Fund Loans

Periodically the city authorizes and makes internal loans between funds. These loans are normally made to enable the city to accomplish a capital improvement project using an internal source of funds. This method enhances the city's responsiveness to accomplish needed projects in a cost-effective manner and minimizes delays that would otherwise occur while accumulating sufficient current funding sources. An inter-fund loan and its terms can only be established by City Council.

DEBT POLICY

One goal in the management of the city’s debt is to maintain or improve the city's bond rating as determined by the rating agencies (Moody’s, Fitch and Standard & Poor’s). The city’s Debt, Disclosure and Post-Issuance Compliance Policy adopted by Council and summarized below is to help ensure this goal is met and that debt is used only for beneficial purposes. The policy also aims to maintain the city’s debt service at fiscally responsible levels.

Creditworthiness Objectives

The city seeks to maintain the highest practical credit ratings that can be achieved without compromising delivery of city services. The city is committed to ensuring that actions within its control are prudent and responsive. The city will keep outstanding debt at consistent levels with its creditworthiness objectives. The city is committed to full and complete financial disclosure.

Purposes and Uses of Debt

Debt will be issued for a capital project when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries, or in the case of an emergency. Debt shall not, in general, be used for projects solely because insufficient funds are budgeted at the time of acquisition or construction or for operating deficiencies. Long-term financing for assets is considered only when they have a useful life of five or more years. In accordance with IRS regulations, debt will not be issued for periods that exceed 120 percent of the useful or average useful life of the project to be financed.

Debt Standards and Structure

Debt will generally be structured for the shortest period consistent with a fair allocation of costs to beneficiaries or users and to achieve the lowest possible net cost to the city given market conditions, project timing and need, and type of security. Deferring principal and/or interest will be considered only in specific circumstances. Refunding bonds and credit enhancements will be considered and used when there is a net benefit to the city.

Debt Administration and Process

Payments of general obligation debt service shall be from the city Debt Service Fund. All general obligation and revenue bond proceeds shall be invested as part of the city's consolidated cash pool unless a segregated investment is determined more appropriate or specified by legislation. The Finance Department may assess a fee as part of the costs of issuance to offset internal costs of issuance and management. Any capital financing proposal to a city department involving the pledge or other extension of the city's credit, or the city acting as a conduit for the sale of securities, shall be referred to the Finance Department for review.

BOND RATINGS

A bond rating is an evaluation of credit risk. A bond rating does not constitute a recommendation to invest in a bond and does not take into consideration the risk preference of the investor. While many factors go into the investment decision making process, the bond rating is often the single most important factor, with the exception of market conditions, affecting investor appetite and the interest cost on bonds.

There are three major rating agencies for municipal bonds: Moody's Investors Service (Moody's), Standard & Poor's (S&P), and Fitch Ratings. Of the three rating agencies, S&P and Moody's rate the majority of all municipal and corporate bonds.

Rating Criteria

In assigning a rating for general obligation bonds the rating agencies assess the following factors:

- Economy
- Debt Structure
- Financial Condition
- Demographic Factors
- Management practices of the governing body and administration

The above criteria are also used to analyze revenue bonds and lease obligations although additional credit criteria are considered (e.g. users and user charges for utilities) and the covenants and protections offered to investors.

Rating agencies use mathematical ratios to compare an issuer to others; however, a rating is not a scientific evaluation and subjective evaluation appears to also play a role in the rating assigned. The following table shows the comparable investment grade ratings of the major agencies.

Appendix 10 - Debt & Capital Leases

| | Rating Grade Description | Moody's | S&P | Fitch |
|-------------------------|---------------------------------|----------------|----------------|--------------|
| Investment grade | Minimal credit risk | Aaa | AAA | AAA |
| | Very low credit risk | Aa1 | AA+ | AA+ |
| | | Aa2 | AA | AA |
| | | Aa3 | AA- | AA- |
| | Low credit risk | A1 | A+ | A+ |
| | | A2 | A | A |
| A3 | | A- | A- | |
| Moderate credit risk | Baa1 | BBB+ | BBB+ | |
| | Baa2 | BBB | BBB | |
| | Baa3 | BBB- | BBB- | |
| Not Rated | NR | NR | NR | |

Aurora Credit Ratings

The city's credit ratings are a valuation of its creditworthiness. It is the city's goal to maintain high credit ratings for its bonds. Credit ratings indicate the financial strength of the organization being evaluated. High ratings increase the attractiveness of the city's bonds in the fixed-income market. Typically, this translates to lower borrowing rates, which ultimately results in lower costs to the taxpayer/ratepayer. Certain transactions are not rated because the rating agency was not contracted by the city to provide a rating.

In 2024 Fitch Ratings upgraded the city's Issuer Default Rating (IDR) to AAA, the highest possible credit rating granted on the Fitch scale. Also in 2024, both S&P and Fitch affirmed the Water Fund's AA+ rating. In 2023, Moody's affirmed the city's General Obligation issuer rating to Aaa, the highest rating possible. 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 10 - Debt & Capital Leases

CITY OF AURORA, COLORADO
2024 SCHEDULE OF DEBT RATINGS (unaudited)

| Debt Issue | Unenhanced Rating by Agency | | |
|--|-----------------------------|-----|-------|
| | Moody's | S&P | Fitch |
| Aurora Capital Leasing Corporation Certificates of Participation, Series 2022 | Aa1 | NR | NR |
| Aurora Capital Leasing Corporation Certificates of Participation, Series 2020 | NR | AA | NR |
| Aurora Capital Leasing Corporation Certificates of Participation, Series 2019 | Aa1 | AA | NR |
| Aurora Capital Leasing Corporation Certificates of Participation, Series 2017B | NR | AA | AA+ |
| Aurora Capital Leasing Corporation Certificates of Participation, Series 2017 | NR | AA | AA+ |
| Aurora Capital Leasing Corporation Certificates of Participation, Series 2015 | Aa1 | NR | AA+ |
| Aurora Capital Leasing Corporation Certificates of Participation, Series 2014C | Aa1 | AA | NR |
| Wastewater Enterprise First-Lien Sewer Revenue Bonds 2023 | NR | AA+ | AAA |
| Wastewater Enterprise First-Lien Sewer Revenue Bonds 2021 | NR | AA+ | AAA |
| Water Enterprise First-Lien Water Revenue Bonds 2024 | NR | AA+ | AA+ |
| Water Enterprise First-Lien Water Refunding Revenue Bonds 2021B | NR | AA+ | AA+ |
| Water Enterprise First-Lien Water Revenue Bonds 2021 | NR | AA+ | AA+ |
| Water Enterprise 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

Appendix 10 - Debt & Capital Leases

specified by the ordinance authorizing issuance of the bonds. The city's legal debt margin as of December 31, 2023 was \$243.9 million, as shown below.

| 2023 Computation of Legal Debt Margin | | |
|--|------------------|--------------------|
| In Accordance with Aurora Charter Article XI | | |
| Assessed valuation, all Counties: | \$ 8,129,832,578 | |
| Debt limit - 3% of assessed valuation | | \$ 243,894,977 |
| Amount of debt outstanding: | | |
| Total bonded debt | \$ 688,591,211 | |
| Other debt | 237,920,430 | |
| Total | | \$ 926,511,641 |
| Deductions allowed by law: | | |
| General obligation bonds exempt from limit | 2,273,000 (a) | |
| Revenue bonds | 686,318,211 (b) | |
| Financed purchase agreement obligations | 21,057,334 (b) | |
| Certificates of participation | 195,906,524 (b) | |
| Revenue notes | 20,956,572 (b) | |
| Total deductions | | \$ 926,511,641 |
| Amount of debt applicable to debt limit | | - |
| Legal Debt Margin | | \$ 243,894,977 (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 2023 Annual Comprehensive Financial Report

CURRENT STATUS

The authorized and issued amount of current debt (including all financial instruments) as of December 31, 2024 is \$1.4 billion, of which \$0 is subject to the legal debt margin (see 2023 calculation above) with a principal balance of \$1.0 billion. Principal payments in 2025 total \$44.0 million and interest payments are \$31.2 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 May 21, 2024, the Golf Fund entered an internal lease-purchase agreement with ACLC as the lender to purchase \$1.07 million in golf maintenance equipment. The loan matures in 2029 at an interest rate of 2.70%.

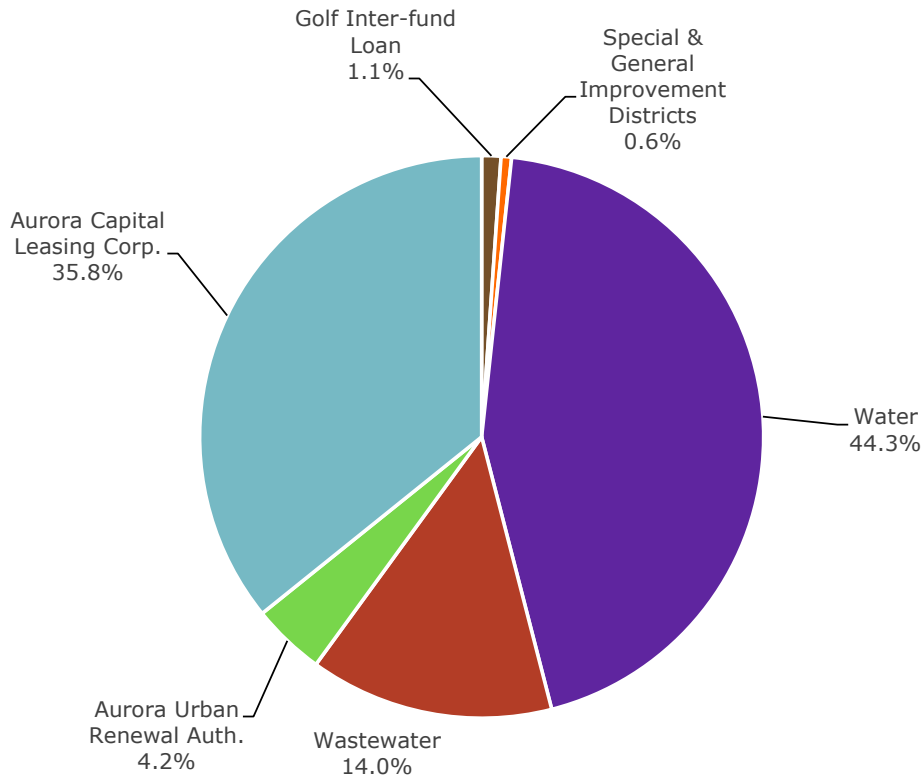
On August 29, 2024, the city through ACLC, entered into a private lease-purchase agreement with Banc of America Public Capital Corp. to finance the acquisition of \$6.56 million in heavy fleet vehicles and associated equipment. The transaction matures in 2031 at an “All-in” total interest cost of 3.82%.

On December 19, 2024, the Water Enterprise issued \$138.4 million Series 2024 First-Lien Revenue Bonds to finance the costs of numerous capital projects. The bonds were underwritten by RBC Capital Markets at an “all-in” interest cost of 4.03% with a final maturity of 2054. The bonds are rated AA+ by S&P and AA+ by Fitch.

OUTSTANDING DEBT

The outstanding principal balance administered by the City of Aurora as of December 31, 2024, 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 2024 year-end balance; 2025 scheduled payments of principal and interest; and the resulting principal balance at the conclusion of 2025.

**Outstanding Principal
December 31, 2024**



Appendix 10 - Debt & Capital Leases

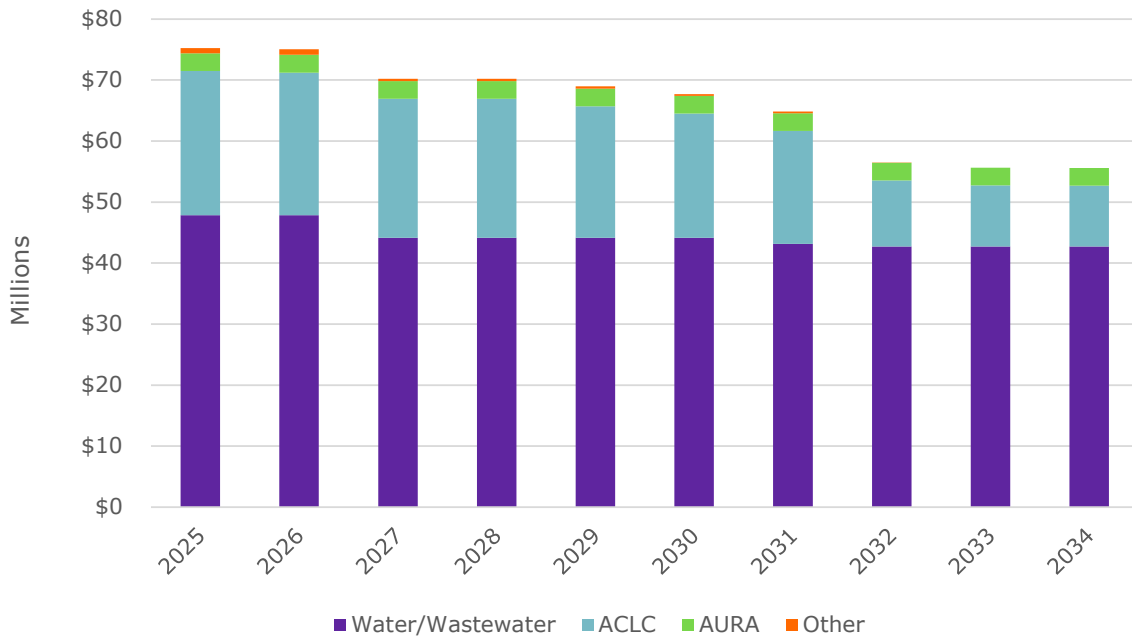
Outstanding Debt Issues
(Unaudited)

| Entity | Authorized and Issued | Final Maturity | 12/31/2024 Balance | 2025 Principal Payment | 2025 Interest Payment | 12/31/2025 Balance |
|---|------------------------|----------------|------------------------|------------------------|-----------------------|-----------------------|
| City Funds | | | | | | |
| Interfund Loans | | | | | | |
| Murphy Creek Golf Course Construction (from Sewer) | \$ 3,909,000 | 2026 | \$ 1,009,000 | 475,000 | 20,180 | 534,000 |
| Total Interfund Loans | 3,909,000 | | 1,009,000 | 475,000 | 20,180 | 534,000 |
| Wastewater Fund First Lien Sewer Revenue Bonds | | | | | | |
| 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 | 18,184,776 | 2,935,103 | 233,132 | 15,249,673 |
| 2018A Fitzsimons Stormwater Outfall Project | 2,000,000 | 2030 | 1,271,028 | 196,301 | 38,576 | 1,074,727 |
| 2016 Refinance Series 2006 Bonds | 28,900,000 | 2026 | 6,120,000 | 3,035,000 | 95,472 | 3,085,000 |
| Total Wastewater Fund | 151,650,000 | | 118,325,804 | 6,166,404 | 4,240,430 | 112,159,400 |
| Water Fund | | | | | | |
| 2024 First-Lien Water Improv. Revenue Bonds | 138,420,000 | 2054 | 138,420,000 | 4,485,000 | 4,087,853 | 133,935,000 |
| 2021B First-Lien Water Improv. Rev. Refunding Bonds (2016) | 265,230,000 | 2046 | 253,695,000 | 3,610,000 | 5,629,301 | 250,085,000 |
| 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 | 137,380,000 | 11,445,000 | 5,418,550 | 125,935,000 |
| Total Water Fund | 963,435,000 | | 652,255,000 | 19,540,000 | 17,897,804 | 632,715,000 |
| Total City Funds | \$1,118,994,000 | | \$ 771,589,804 | \$ 26,181,404 | \$ 22,158,414 | \$ 745,408,400 |
| Blended Component Units | | | | | | |
| Aurora Capital Leasing Corporation (ACLC) | | | | | | |
| Public Placements - Certificates of Participation (COPs) | | | | | | |
| 2022 Road Improvements | \$ 31,975,000 | 2042 | \$ 29,990,000 | 1,070,000 | 1,430,200 | 28,920,000 |
| 2020 Recreation Center | 33,770,000 | 2045 | 30,300,000 | 985,000 | 1,013,100 | 29,315,000 |
| 2019 AMC Refunding and Improvements | 62,935,000 | 2031 | 41,070,000 | 5,045,000 | 2,053,500 | 36,025,000 |
| 2017B Three Fire Stations and Equipment | 27,675,000 | 2037 | 20,650,000 | 1,210,000 | 788,869 | 19,440,000 |
| 2017 Central Recreation Center | 28,865,000 | 2042 | 23,540,000 | 840,000 | 1,155,400 | 22,700,000 |
| 2015 Public Safety Training Facility | 24,340,000 | 2040 | 17,880,000 | 850,000 | 648,425 | 17,030,000 |
| Total ACLC Public Placements | 209,560,000 | | 163,430,000 | 10,000,000 | 7,089,494 | 153,430,000 |
| Direct Private Placements - External Capital Leases | | | | | | |
| 2024-A Heavy Fleet Eq. (Fire Pumps, Dump Trucks, Misc.) | 6,563,564 | 2031 | 6,563,564 | 888,754 | 265,159 | 5,674,810 |
| 2023-A Heavy Fleet Eq. (Asphalt Milling Machine) | 7,097,346 | 2030 | 6,861,722 | 1,103,051 | 179,946 | 5,758,671 |
| 2022-A Heavy Fleet Eq. (BearCats, Dump Trucks, Fire Hazmat) | 6,176,450 | 2029 | 4,483,024 | 851,186 | 116,536 | 3,631,838 |
| 2021-A Heavy Fleet Eq. (Dump Trucks, Fire Pumps/Ladder) | 8,303,140 | 2028 | 4,787,274 | 1,177,886 | 50,937 | 3,609,388 |
| 2019A-1 Heavy Fleet Eq. (Pumpers, Brush Truck, Misc.) | 3,883,279 | 2026 | 1,144,389 | 567,180 | 20,233 | 577,209 |
| 2018-A Heavy Fleet Eq. (Aerial, Engine, Dump Truck) | 1,750,000 | 2025 | 225,748 | 225,748 | 6,502 | 0 |
| 2017-A D2 Police Station Phase I and II | 10,095,000 | 2032 | 5,895,000 | 670,000 | 151,779 | 5,225,000 |
| Total ACLC Direct Private Placements | 43,868,779 | | 29,960,721 | 5,483,805 | 791,092 | 24,476,916 |
| ACLC Internal Loan - Capital Leases | | | | | | |
| 2024A Various Golf Maintenance Equipment | 1,070,546 | 2029 | 1,070,546 | 202,222 | 29,708 | 868,324 |
| 2018B-LP Forensic Crime Lab Spectrometer | 359,677 | 2025 | 50,139 | 50,139 | 1,253 | 0 |
| Total ACLC Internal Loans | 1,430,223 | | 1,120,685 | 252,361 | 30,961 | 868,324 |
| Total ACLC | 254,859,002 | | 194,511,406 | 15,736,166 | 7,911,547 | 178,775,240 |
| Aurora Urban Renewal Authority (AURA) | | | | | | |
| 2022 Hyatt Conf. Center and Parking Garage Refinancing | 20,645,000 | 2039 | 18,990,000 | 945,000 | 770,994 | 18,045,000 |
| 2016 The Point (Ragatta Plaza) | 21,500,000 | 2041 | 17,305,000 | 885,000 | 302,838 | 16,420,000 |
| Total AURA | 42,145,000 | | 36,295,000 | 1,830,000 | 1,073,832 | 34,465,000 |
| General Improvement Districts (GID) | | | | | | |
| 2017 GID 01-2016 Cobblewood | 650,000 | 2032 | 217,000 | 24,000 | 7,096 | 193,000 |
| 2011 GID 02-2009 Pier Point 7 | 2,600,000 | 2031 | 1,170,000 | 145,000 | 51,246 | 1,025,000 |
| 2010 GID 03-2008 Meadow Hills | 520,000 | 2031 | 220,000 | 25,000 | 10,978 | 195,000 |
| 2010 GID 01-2008 Peoria Park Fence | 375,000 | 2031 | 173,000 | 21,000 | 9,429 | 152,000 |
| 2009 GID 01-2007 Cherry Creek Fence | 700,000 | 2029 | 245,000 | 45,000 | 12,863 | 200,000 |
| Total GIDS | 4,845,000 | | 2,025,000 | 260,000 | 91,611 | 1,765,000 |
| Total Blended Component Units | \$ 301,849,002 | | \$ 232,831,406 | \$ 17,826,166 | \$ 9,076,990 | \$ 215,005,240 |
| Grand Total - All Financial Instruments | \$1,420,843,002 | | \$1,004,421,210 | \$ 44,007,570 | \$ 31,235,404 | \$ 960,413,640 |

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, 2024, and assumes no future new borrowing.

Total Estimated Debt Service





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

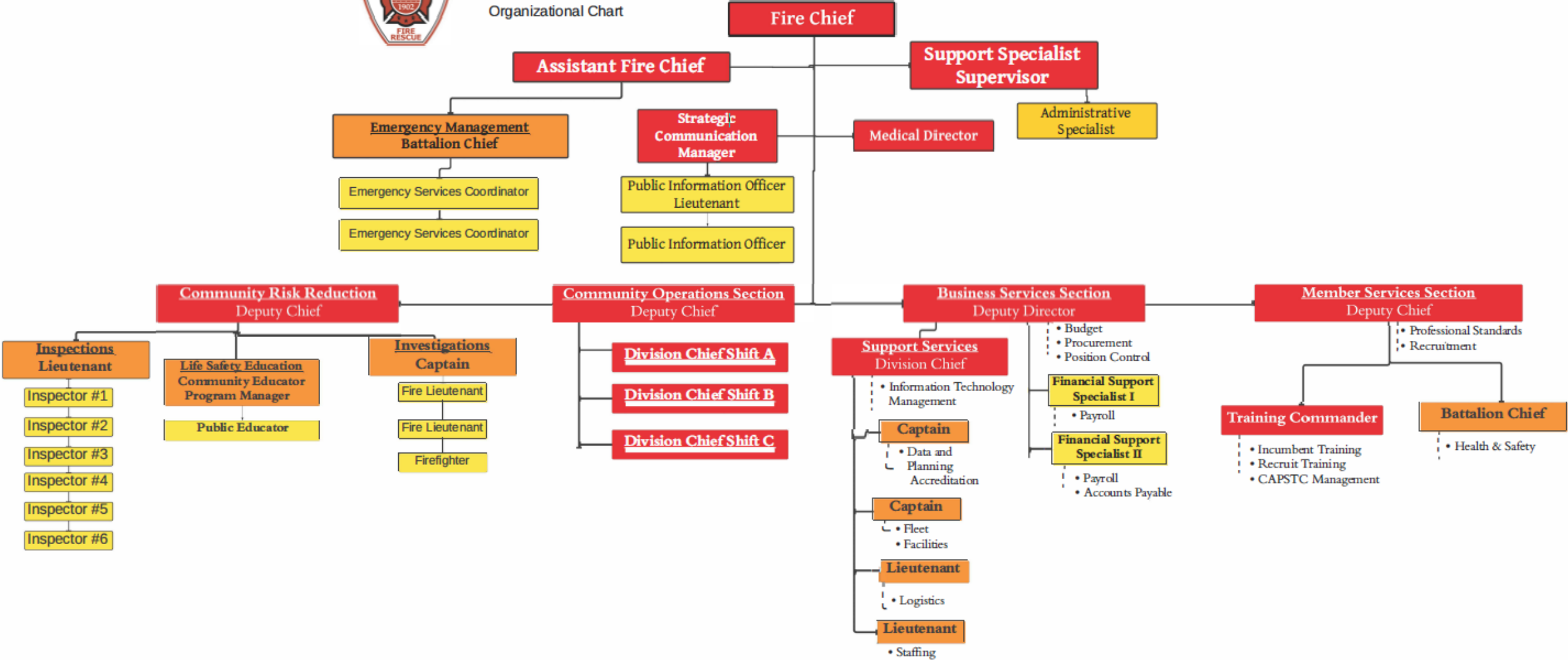
Appendix 11 Police and Fire Organizational Charts





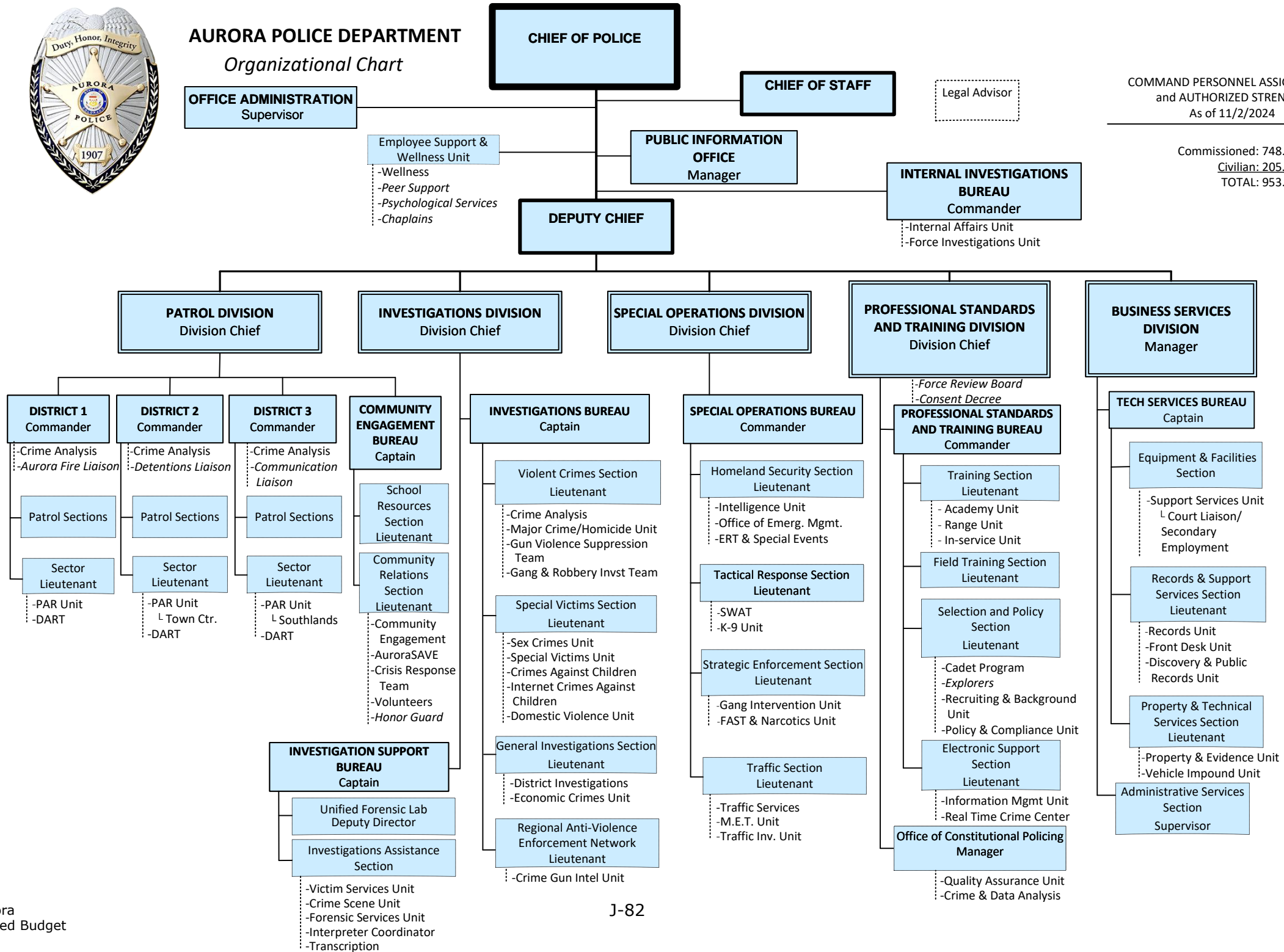


Aurora Fire Rescue
Organizational Chart





AURORA POLICE DEPARTMENT
Organizational Chart



COMMAND PERSONNEL ASSIGNMENTS
and AUTHORIZED STRENGTH
As of 11/2/2024

Commissioned: 748.0
Civilian: 205.0
TOTAL: 953.0



City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 12 Budget Ordinance Summary





Budget Ordinance Summary

ORDINANCE PROCESS

The following pages describe the 2024 and 2025 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.

2025 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 2025 ordinances: the Tax Levy Ordinance, the Adopting Budget Ordinance, and the Appropriating Budget Ordinance.

Tax Levy Ordinance: This ordinance establishes the annual tax levy on all taxable property within the city. The revenue raised from this tax is used to defray the general expenses of the city and to discharge certain indebtedness of the city.

Adopting Budget Ordinance: This ordinance adopts the city’s annual operating and capital improvement projects budget. The adopting ordinance sets the budget parameters for the city each year.

Appropriating Budget Ordinance: This ordinance establishes specific budget appropriations by fund for the fiscal year. This ordinance is considered the spending blueprint for all funds and for all departments.

2024 AMENDING ORDINANCES

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2024 amending ordinances: the 2024 Spring Supplemental Amendment Ordinance and the 2024 Fall Supplemental Amendment Ordinance. Only significant 2024 amendments are specifically identified in the following section.

Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 04/22/2024, Approved 05/06/2024, Effective 06/08/2024): This ordinance amended the original budget for 2024 and the 2023 budget for year-end adjustments. The items in this supplemental are considered in the 2024 projection, as published in this budget.

Significant supplemental items included the addition of a net 11.0 FTE across various departments:

- 1.0 FTE Assistant Fire Chief to support the growth of Aurora Fire Rescue and the complexities that the community is experiencing.
- 2.0 FTE Homeless Outreach Workers funded by existing resources to enhance services to the city’s homeless population.
- 1.0 FTE Homelessness Program Liaison offset by an ongoing reduction, to promote a fair and equitable workgroup composition within the Homelessness Initiative program and satisfy an ongoing need.
- 5.0 FTE across Library and Cultural Services to provide critically needed staffing at multiple library locations and meet the growing needs of the community.
- 2.0 FTE Fleet Maintenance Technicians to keep up with workload increases and reduce overtime.

Other significant supplemental items in all funds included:

- The appropriation of **\$5.0 million** of grant funding from the US Department of Agriculture to reinvest in Aurora’s urban canopy for social equity and climate resilience.
- 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 appropriation of **\$3.6 million** in the Capital Projects Fund for two priority projects for the Aurora Police Department.
- The appropriation of **\$2.7 million** to further consolidate appropriation and capital funds in the Transportation Maintenance Fund (TMF)
- The transfer of **\$1.3 million** from the General Fund to the Capital Projects Fund for future Courthouse improvement projects.
- The appropriation of **\$1.3 million** in the Capital Projects Fund, primarily for \$1.2 million in cost share from E470 in accordance with the intergovernmental agreement.
- The appropriation of **\$1.0 million** in the Water Fund for the rebate and incentive programs to accommodate continued participation growth and expanded services to achieve water demand reductions.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 11/18/2024, Approved 12/2/2024; Effective 1/1/2025): This is the second of two scheduled appropriation adjustments and applies only to the 2024 budget. While most of these items were anticipated when the 2025 proposed budget was presented to the Council and were therefore included in the 2024 department expenditure projections, a few supplemental items were identified too late to be included in those projections.

Appropriation requests in the Capital Projects Fund included:

- The appropriation of **\$28.3 million** for Public Works projects, which includes revenue offsets of \$17.7 million from federal, state, and county grant funds as well as \$5.2 million in developer reimbursements.

Supplemental items in other funds included:

- The lapse of **\$102.0 million** in the Water Fund for capital projects, with some projects being reappropriated in the 2025-2029 Capital Improvement Plan (CIP).
- The lapse of **\$16.0 million** in the Wastewater Fund for capital projects, with some projects being reappropriated in the 2025-2029 CIP.
- The appropriation of **\$1.9 million** in grant funding in the Gifts and Grants Fund from Adams County Open Space for the construction of the Westerly Creek Greenway Improvements Phase II project, which is being administered by the Parks, Recreation, and Open Space department.





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 13 Budget Process and Calendar





Budget Process and Calendar

The budget process for the city involves teamwork and cooperation among many groups and individuals within the city, including: citizens, elected officials, other government entities, neighborhood associations, Council-appointed boards and commissions, and city staff. The process provides opportunities for the public to gain information and understanding about the city's budget and operations. In addition, citizens are given a forum to provide input regarding how the city allocates its resources.

CITIZEN INVOLVEMENT

Budget town meetings are conducted by each Ward Council member early in the budget development process. At that time, citizens receive information about the budget and are given the opportunity to inform City Council about their issues and priorities. Citizens are encouraged to express their opinions about the budget and members of the public can make requests of City Council. In addition, two public hearings are scheduled during City Council's formal weekly meetings. One hearing is held in the spring before budget preparation begins. 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 2025 budget during 2024 is the projected amount approved by City Council during the adoption of the 2024 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 1st through December 31st. 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

- Budget submitted to State;
- Final revenues and expenditures for the previous year are reported and analyzed;
- First quarter review of current year expenditures and revenues;
- Appropriation amendments are requested, and the spring supplemental ordinance is presented;
- Goals and priorities for the next year are defined; and
- City Council members host “Budget Town Hall Meetings.”

June – August

- Second quarter review of current year expenditures and revenues;
- Departments prepare proposed budgets/adjustments;
- Departments present budget adjustments to City Manager;
- Executive staff evaluate projections and determine budget adjustments;
- Service fee changes are reviewed by the Management and Finance Committee;
- The Citizens' Advisory Budget Committee reviews and comments upon the city's budget proposals; and
- The proposed budget is produced and delivered to City Council.

September – December

- The Citizens' Advisory Budget Committee, the Citizens' Water Advisory Committee, and the Citizens' Advisory Committee on Housing and Community Development present to Council regarding the proposed budget;
- City Manager presents the proposed budget to Council;
- City Council reviews the proposed budget and makes budget decisions;
- Service fees are approved;
- Budget ordinances are introduced and adopted;
- Third quarter review of current year expenditures and revenues; and
- Appropriation amendments are requested, and the fall supplemental ordinance is presented.





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 14 General Financial Policies





General Financial Policies

FINANCIAL STRUCTURES AND POLICIES OVERVIEW

The financial structure portion defines three broad fund classifications, as discussed below. The three classifications are further divided into eight fund types. This section details the financial structure of the city and details the financial policies, the basis of accounting, and the basis of budgeting specific to each fund type. These financial policies include both formal policies and current practice. The policies in this document apply to the 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 Aurora 911 staff and funds for 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. A transfer from the General Fund covers a portion of the personnel costs.
3. The funds available associated with the more restrictive E-911 Surcharge related expenditures and the rest of the fund will be kept separate and used for its intended purpose.

IV. Capital Improvements Projects Funds Financial Policies

The Capital Improvements Program (CIP) is a process that identifies city capital projects needed to maintain current capital assets and support new development and services.

A. Revenue and Expenditure Policies

1. A capital improvement project is defined as the construction, acquisition or improvement of infrastructure, facilities, or other qualifying asset that costs at least \$25,000 and which has a long-term benefit of five years or more, or extends the useful life of the improved asset by five years or more. Also included are:
 - a) Direct personnel costs associated with engineering, design, inspection, and project management. Direct supply, service, and support costs, such as those related to construction, financial services, or major procurement bidding costs may also be charged to CIP projects.
 - b) Major street renovation.
 - c) Initial purchase or replacement of computer and communications hardware, as long as the hardware has a life of five or more years. Initial purchase or replacement of computer and communications software, will also apply, as long as the software equals or exceeds \$25,000 in any given year.
 - d) Multi-organization one-time purchases / replacements of a number of similar pieces of equipment costing at least \$200,000 in total.
2. The legal level of control for a capital improvement program will be the project as defined in Section H of the budget document.
3. Any request to transfer budget from one project listed in the Capital Improvement Program Summary by Fund, Department, and/or Project, to another project similarly listed will require approval by City Council.
4. Council authorization is not required to establish subordinate project codes that will be used to track revenues, expenditures, and budgets for components within an appropriated capital project as long as such transfers remain within a single fund and department. Council authorization is also not required for budget transfers among subordinate project codes established in this master-subsidary manner.
5. A department may not enter into a contract without sufficient appropriation to cover the contract.

V. Enterprise Funds Financial Policies

The enterprise funds are used to establish, finance, and account for the acquisition, operation, and maintenance of City of Aurora programs which are entirely or predominantly self-supporting by user charges or dedicated revenues. In addition to policies applicable to all funds, the following policies shall apply specifically to the enterprise funds:

A. Revenue and Expenditure Policies

1. Enterprise fund revenue will be generated by the sale of goods and services or from other dedicated revenues to provide for effective operations.
2. License, permit, and user fees will be periodically reviewed to determine what fees should be charged to provide for sound financial policies.

3. Enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.
4. Charges to enterprise funds for services provided by the General Fund will be based on a pro rata unit share of each enterprise fund's resource use, taking into account any offsetting no charge or reduced cost service provided by the enterprise fund to other city funds.

VI. Internal Service Funds Financial Policies

Internal service funds are used to finance and account for goods and services furnished by a designated organizational program to other organizational programs within the City of Aurora fund structure. In addition to policies applicable to all funds, the following policies shall apply specifically to internal service funds:

A. Revenue and Expenditure Policies

1. Internal service funds revenue will cover the cost of operations and will be generated by charging City of Aurora budget programs that use such services.
2. Standard rates will be reviewed periodically to determine if charges to other funds are reasonable.
3. The city will operate a risk management program to provide for protection against loss and a reduction in exposure to liability. Such program shall include an employee safety-training program to minimize financial losses to the city.

VII. Debt Service Funds Financial Policies

A. Debt Policies

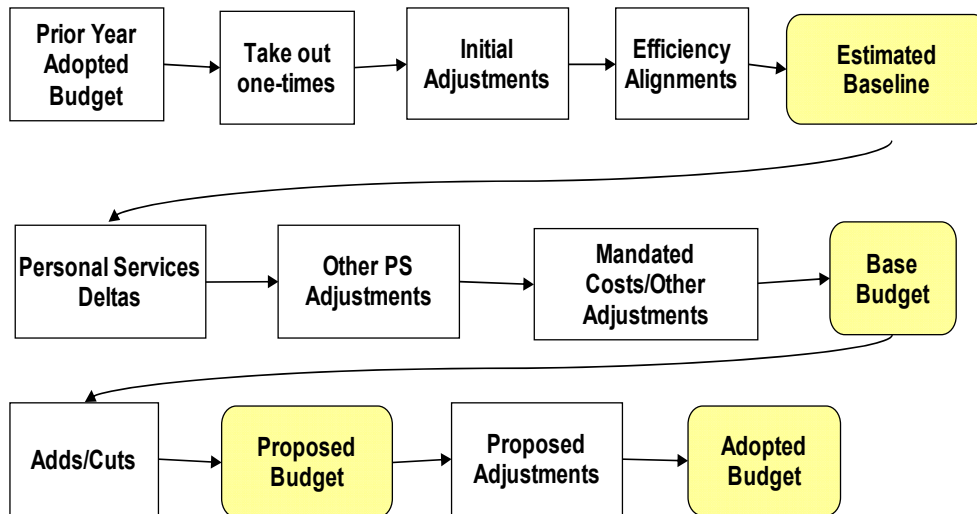
1. The City of Aurora will not use long-term debt to finance operations or for repair or renovation of existing assets unless the remaining useful life following such repair or renovation is extended.
2. Debt issuance decisions should include consideration of the impact of debt service costs and net increased operations and maintenance costs resulting from projects financed with debt.
3. Both capital projects and improvements financed with debt should have a useful life equal to or exceeding the term of the final maturity of the debt issued. Lease-purchase financing will be considered when the useful life of the item is equal to or greater than the length of the lease.
4. Debt should be self-supporting whenever possible, whereby debt service payments are funded from revenues specifically dedicated to retiring the bonds.
5. The total outstanding general obligation indebtedness of the city, less legally excludable outstanding debt, shall not exceed 3 percent of the assessed valuation of the taxable property within the city.

Policies Related to Specific Events

I. Policies related to budget building

A. The **budget process** period is created each year, depending on the procedures that need to take place and the relative importance of these procedures.

B. Most budget processes will follow a flow similar to this:



C. The definitions and policies related to each individual phase of the budget process are as follows:

1. **Prior year adopted budget:** The prior year adopted budget is that budget that was approved by Council during the prior year. Carryforwards, transfers, lapses, or supplementals are not included in this amount.
2. **Take out one-times:** During the creation of the prior year budget, there were items that were added into the budget on a one-time basis. That is, the expenditure was not meant to carry into the next year’s budget. Those appropriations are removed during this phase. It is the responsibility of OBFP, with department input, to remove the budgets.
3. **Initial Adjustments:** There are several types of initial adjustments, including:
 - a) **Prior Year Fall Supplemental Ongoing:** This is the addition of ongoing items from the previous year’s supplemental. It is the responsibility of OBFP, with department input, to adjust the budgets.
 - b) **Program Updates:** This is the physical rearranging of orgs within a program. When an org moves from one program to another, the history of that org also moves.

- c) Current Year Spring Supplemental Ongoing: This is the addition of ongoing items from the current year's supplemental. It is the responsibility of OBFP, with department input, to adjust the budgets.
4. **Efficiency Alignments:** This is the movement of budget from one org and account to another that results in no bottom-line change. Specific policies pertain to what accounts are allowed to move in the net zero entry process. Because they will be fully updated at another point in the budget building process, budget cannot move into or out of:
 - a) Forecasted personal services accounts;
 - b) Accounts included in the Zero-Base Budget process;
 - c) Interfund charge accounts;
 - d) Debt related accounts;
 - e) Transfer accounts;
 - f) Allocated admin accounts;
 - g) Utility accounts, and
 - h) One-time budget requirements.
 5. The sum of the above four steps creates the **Estimated Baseline**.
 6. **Personal Services Deltas:** The personal services delta is the amount of difference between the Estimated Baseline and the amount the Personal Services forecasting system calculates for each position. Not every personal services account is forecasted. Changes in accounts not related to the forecast are placed in the next phase, Other Personal Services Adjustments. Policies specific to FTE budgeting are found in a later section.
 7. **Other Personal Service Adjustments:** Personal service cost changes not related to the Personal Services Delta phase are entered in this phase.
 8. **Mandated Costs/Other Adjustments:** Mandated costs are those items where the city has no choice but to fund the costs.
 - a) Examples include:
 - i. Utilities costs increases driven by rate changes, not costs driven by increased use
 - ii. Increased risk charges
 - iii. Changes in subsidies and overhead charges driven by mandated costs or base personal services increases
 - b) OBFP calculates most of these items.
 - c) OBFP will work with departments on items that the department believes qualify as baseline additions versus those that need to be shown as adds.
 9. The **Estimated Baseline** plus the sum of steps 6 through 9 creates the **Base Budget**. As a matter of policy, City Council is not presented the detail behind the previous steps, but the detail must be available upon request.
 10. **Adds/Cuts:** Those budget changes that are not mandated costs are entered into the budget as adds and cuts. City Council is presented with a list of these adds and cuts.

11. The **Estimated Baseline** plus the Adds/Cuts creates the **City Manager's Proposed Budget**, of which the Council deliberates at the October workshop. The Proposed Budget is the culmination of all of the earlier phases.
12. **Proposed Adjustments:** During City Council's fall workshop, any changes that City Council wishes to make from the Proposed Budget are entered into this phase.
13. The **Proposed Budget** and the Proposed Adjustments create the **Adopted Budget**. This budget is approved by ordinance and entered into One Solution upon formal Council approval.

II. Policies Related to Spring and Fall Supplementals (Amendments):

- A. Supplementals are normally done twice a year, once in the spring, and once in the fall.
- B. The purpose of a supplemental is to give departments the ability to modify their current working budget to take into account things that were not known at the time of the creation of the approved budget.
- C. In the months prior to supplemental entry, OBFP will keep a file with details about possible amendments.
- D. Supplemental entry will be done in the Budget Management System (BMS).
- E. A supplemental must be requested if:
 1. The supplemental will increase the budget of a department within a fund.
 2. The supplemental is associated with an operating transfer of funds available from one fund to another.
 3. The supplemental moves budget authority between two departments, regardless of whether or not they are in the same fund, with the exception of Non-Departmental.
 - a. If the movement of budget authority does not change the intent of the budget (i.e. changing the budget from a debt class to a transfer class), no supplemental is needed.
 4. The supplemental moves budget authority between two capital projects, unless a subordinate relationship exists between the projects.
 5. The supplemental involves significant lapses of budget appropriation, as defined by the budget officer.
- F. **Line Items:** The line items of every supplemental will be comprised of the following types:
 1. **New Appropriation:** This is an increase to the budget not from operating transfers. Most supplementals are new appropriations. An org and account is necessary for a new appropriation. A new appropriation must be a positive number.

2. **Operating Transfers:** This is a change to the budget associated with a movement of funds available across funds. A ‘transfer-out’ org and account on the sending side, as well as a ‘transfer-in’ org and account for the receiving side, is necessary for an appropriation. Bullet G below, “Offsets”, will have more information on this.
 3. **Lapse:** This is a decrease to the budget not from operating transfers. An org and account is necessary for a lapse. A lapse must be a negative number.
 4. **Payment to a City Funded Entity:** This is a line item pertaining to the transfer of funding to a non-budgeted City Funded Entity (CFE). A ‘transfer-out’ org and account is necessary for this appropriation.
 5. **No Appropriation – Revenue Only:** This is a line item with an amount of zero for the supplemental that includes a revenue offset with no corresponding appropriation. The revenue org and account must be entered as an offset for this type. Bullet G below will have more information on this.
- G. **Offsets:** An offset is the amount of an add that will not affect the fund’s bottom line, as any expenditure change will be covered by revenue changes or transfers of previously appropriated budget. Revenue that will offset the expenditure supplemental must be entered, when applicable. Offsets can be comprised of the following types:
1. **New Revenue:** The supplemental will be at least partially funded by new revenue. An org and account for the new revenue is necessary for a new revenue offset.
 2. **Operating Transfers:** The supplemental will be at least partially funded by an operating transfer. An org and account for the operating transfer is necessary for this offset. As noted above, a ‘transfer-out’ org and account on the sending side is also necessary.
- H. **Special Cases:** Transferring budget authority from one capital org to another will be shown as a lapse (decrease) in the sending org and a new appropriation (increase) in the receiving org.
- I. **Net bottom line impact:** This is the difference between the amendment and the offset. This is the amount that the funds available will change, if the supplemental is approved.
- J. If two supplementals are related in that for one to be approved, the other must be approved, they will be linked in the BMS system and shown to City Council as one supplemental.
- K. After the supplemental list has been checked for accuracy and readability, it is sent to Executive Staff (City Manager and Deputy City Managers (DCMs)) for approval. OBFP and Executive Staff reserve the right to delete, add, or modify supplementals prior to the supplemental ordinance being sent to City Council.
- L. Once Executive Staff approves the supplementals, a single supplemental ordinance is created. The ordinance is composed of :

1. The agenda form
 2. The ordinance
 3. The supplemental backup material (from BMS)
- M. Supplementals are presented to the Management and Finance Committee, which approves the supplemental and forwards it to the full Council.
- N. Supplementals are presented to City Council during a special study session and again at the regular Council meeting for the first and second readings.
- O. OBFP will upload the org and account information into the One Solution system after the first reading, unless the political climate surrounding the supplemental is such that the approval of the supplemental by City Council cannot be reasonably expected.



City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 15 General Improvement District Budgets





General Improvement Districts in the City of Aurora

A General Improvement District (GID) is a taxing unit created for the purpose of acquiring, constructing, installing, operating, or maintaining any public improvement or for the purpose of providing such service. There are currently six voter-approved GIDs in the city.

Cherry Creek Racquet Club Fence General Improvement District (1-2007)

| | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue | | | | | |
| Property Tax | 64,000 | 64,000 | 64,000 | 64,000 | 64,000 |
| Total Revenue | \$ 64,000 | \$ 64,000 | \$ 64,000 | \$ 64,000 | \$ 64,000 |
| Expenditures | | | | | |
| Debt Payment | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Maintenance | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Total Expenditures | \$ 64,000 | \$ 64,000 | \$ 64,000 | \$ 64,000 | \$ 64,000 |
| Ending Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |

The Cherry Creek Racquet Club Fence General Improvement District (GID) was approved as part of the November 2007 election. The project will not exceed \$706,000 and will generate approximately \$64,000 annually in revenue from property tax within the district boundaries. Included in that amount is a provision that will bring in up to \$4,000 annually for maintenance purposes. The property tax will be used to pay down the debt associated with the construction of the fence, as well as maintenance costs for the upkeep of the fence.

Meadow Hills General Improvement District (3-2008)

| | 2025 Adopted | 2026 Projected | 2027 Projected | 2028 Projected | 2029 Projected |
|----------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue | | | | | |
| Property Tax | 47,500 | 47,500 | 47,500 | 47,500 | 47,500 |
| Total Revenue | \$ 47,500 | \$ 47,500 | \$ 47,500 | \$ 47,500 | \$ 47,500 |
| Expenditures | | | | | |
| Debt Payment | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 |
| Maintenance | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| Total Expenditures | \$ 47,500 | \$ 47,500 | \$ 47,500 | \$ 47,500 | \$ 47,500 |
| Ending Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |

The Meadow Hills Country Club General Improvement District (GID) was approved during the November 2008 election. The GID will generate approximately \$47,500 annually in revenue from property tax within the Meadow Hills district boundaries to fund the construction of a not-to-exceed \$685,000 masonry fence. Included in that amount is a provision that will bring in up to \$6,500 annually for maintenance purposes.

Appendix 15 - General Improvement District Budgets

Peoria Park Subdivision General Improvement District (1-2008)

| | 2025 | | 2026 | | 2027 | | 2028 | | 2029 |
|----------------------------------|-------------|--|-------------|--|-------------|--|-------------|--|-------------|
| | Adopted | | Projected | | Projected | | Projected | | Projected |
| Beginning Funds Available | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |
| Revenue | | | | | | | | | |
| Property Tax | 37,400 | | 37,400 | | 37,400 | | 37,400 | | 37,400 |
| Total Revenue | \$ 37,400 | | \$ 37,400 | | \$ 37,400 | | \$ 37,400 | | \$ 37,400 |
| Expenditures | | | | | | | | | |
| Debt Payment | 30,400 | | 30,400 | | 30,400 | | 30,400 | | 30,400 |
| Maintenance | 7,000 | | 7,000 | | 7,000 | | 7,000 | | 7,000 |
| Total Expenditures | \$ 37,400 | | \$ 37,400 | | \$ 37,400 | | \$ 37,400 | | \$ 37,400 |
| Ending Funds Available | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |

The Peoria Park Subdivision General Improvement District (GID), approved during the November 2008 election, will generate approximately \$37,400 annually in revenue from property tax within the Peoria Park district boundaries to fund the construction of a not to exceed \$388,900 masonry fence. Included in that amount is a provision that will bring in up to \$7,000 annually for maintenance purposes.

Pier Point 7 General Improvement District (2-2009)

| | 2025 | | 2026 | | 2027 | | 2028 | | 2029 |
|----------------------------------|-------------|--|-------------|--|-------------|--|-------------|--|-------------|
| | Adopted | | Projected | | Projected | | Projected | | Projected |
| Beginning Funds Available | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |
| Revenue | | | | | | | | | |
| Property Tax | 199,750 | | 199,750 | | 199,750 | | 199,750 | | 199,750 |
| Total Revenue | \$ 199,750 | | \$ 199,750 | | \$ 199,750 | | \$ 199,750 | | \$ 199,750 |
| Expenditures | | | | | | | | | |
| Debt Payment | 199,750 | | 199,750 | | 199,750 | | 199,750 | | 199,750 |
| Total Expenditures | \$ 199,750 | | \$ 199,750 | | \$ 199,750 | | \$ 199,750 | | \$ 199,750 |
| Ending Funds Available | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |

The Pier Point General Improvement District (GID), approved during the November 2009 election, was created to provide essential sanitary sewer system improvements and services within the Pier Point district boundaries, including, but not limited to, collection mains and laterals, transmission lines, and related landscaping improvements. The GID will generate approximately \$199,750 annually in revenue from property tax within the Pier Point 7 district boundaries. There is a not to exceed \$3.5 million in debt associated with the GID to be repaid from property tax within the district boundaries.

Appendix 15 - General Improvement District Budgets

Aurora Conference Center General Improvement District (2-2011)

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------|----------------|------------------|------------------|------------------|------------------|
| | Adopted | Projected | Projected | Projected | Projected |
| Beginning Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue | | | | | |
| Property Tax | 9,115,731 | 10,027,304 | 10,027,304 | 11,030,034 | 11,030,034 |
| Total Revenue | \$ 9,115,731 | \$ 10,027,304 | \$ 10,027,304 | \$ 11,030,034 | \$ 11,030,034 |
| Expenditures | | | | | |
| Capital Improvements | 9,115,731 | 10,027,304 | 10,027,304 | 11,030,034 | 11,030,034 |
| Total Expenditures | \$ 9,115,731 | \$ 10,027,304 | \$ 10,027,304 | \$ 11,030,034 | \$ 11,030,034 |
| Ending Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |

The Aurora Conference Center General Improvement District (GID) was approved during the November 2011 election. Qualified electors voted in favor of authorizing the levy of an ad valorem property tax for the construction of and/or to incentivize a public conference center and related improvements. Its purpose is to attract tourism to the area and stimulate development of property within and surrounding the GID, to provide off-site public infrastructure, and to provide for the payment of future regional infrastructure costs, all for the benefit of GID taxpayers. The budget and proposed mill levy for the Aurora Conference Center GID is currently based on the now completed Gaylord hotel. As development around the Gaylord in the Aurora Conference Center GID continues, the property tax will increase as estimated in years 2025-2029.

Cobblewood General Improvement District (1-2016)

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------|----------------|------------------|------------------|------------------|------------------|
| | Adopted | Projected | Projected | Projected | Projected |
| Beginning Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue | | | | | |
| Property Tax | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| Total Revenue | \$ 32,000 | \$ 32,000 | \$ 32,000 | \$ 32,000 | \$ 32,000 |
| Expenditures | | | | | |
| Debt Payment | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| Total Expenditures | \$ 32,000 | \$ 32,000 | \$ 32,000 | \$ 32,000 | \$ 32,000 |
| Ending Funds Available | \$ - | \$ - | \$ - | \$ - | \$ - |

The Cobblewood General Improvement District (GID) was approved during the November 2016 election. The purpose of the GID is to repair and bring to city standards the neighborhood's private roadway. Upon completion of this work, the road will be conveyed to and maintained by the city. The project will not exceed \$935,600 and will generate approximately \$32,000 annually in revenue from property tax within the district boundaries. The property tax will be used to pay down the debt associated with the cost of the street improvements.





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 16

Aurora Urban Renewal Authority Budgets





| Alameda Center Urban Renewal Area | | | | |
|--|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 168,126 | \$ 504,168 | \$ 484,840 | \$ 484,840 |
| Revenues | | | | |
| Earnings on Invest | \$ 33,530 | \$ 9,065 | \$ 18,101 | \$ 18,644 |
| Property Taxes | 431,791 | 885,503 | 804,092 | 816,153 |
| General Sales Taxes | 78,130 | 139,464 | 201,795 | 207,849 |
| Use Tx Rev-Building Materials | 862,388 | 17,701 | 4,129 | 4,253 |
| Occupational Privilege Taxes | 3,769 | 3,083 | 3,067 | - |
| Other Non-Operating Revenue | - | 17,805 | - | - |
| Total Revenues | \$ 1,409,608 | \$ 1,072,622 | \$ 1,031,184 | \$ 1,046,899 |
| Expenditures | | | | |
| Services-Professional | \$ 4,500 | \$ 1,000 | \$ - | \$ - |
| Advertising | 184 | - | 50,000 | - |
| Development Incentives | 1,172,811 | 646,212 | 908,693 | 795,662 |
| IGA Payments | 63,986 | 89,369 | 91,819 | 93,196 |
| Total Expenditures | \$ 1,241,481 | \$ 736,581 | \$ 1,050,512 | \$ 888,858 |
| Ending Funds Available | \$ 168,126 | \$ 504,168 | \$ 484,840 | \$ 642,881 |

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. AURA has agreements to return 25 percent of APS and 100 percent of Metro District and Business Improvement District property tax mills to the respective jurisdictions.

| Aurora Conference Center Urban Renewal Area | | | | | | | | |
|--|-----------------------------------|-------------------------|----------------------------|--------------------------|----|-------------------|----|-------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast | | | | |
| Beginning Funds Available | \$ | 888,526 | \$ | 2,380,045 | \$ | 1,724,534 | | |
| Revenues | | | | | | | | |
| Earnings on Invest | \$ | 193,958 | \$ | 86,420 | \$ | 261,310 | \$ | 269,149 |
| Property Taxes | | 87,786,356 | | 19,739,089 | | 29,807,445 | | 29,825,329 |
| Specific Ownership Taxes | | 81 | | - | | - | | - |
| General Sales Taxes | | 13,325,998 | | 5,059,244 | | 5,180,121 | | 5,335,525 |
| State Sales Tax | | 11,263,023 | | 4,729,971 | | 4,769,830 | | 4,912,925 |
| Lodgers Tax | | 22,265,991 | | 9,026,197 | | 6,499,860 | | 6,694,856 |
| Use Tx Rev-Building Materials | | 7,454,862 | | 997,140 | | 15,372 | | 15,833 |
| Use Tx Rev-Equip & Other | | 1,887,757 | | - | | - | | - |
| Occupational Privilege Taxes | | 217,507 | | 69,477 | | 67,209 | | - |
| Undist-Tax Audit Revenue | | 1,873,085 | | - | | - | | - |
| Internal Transfers | | 135 | | - | | - | | - |
| Total Revenues | \$ | 146,268,752 | \$ | 39,707,539 | \$ | 46,601,147 | \$ | 47,053,617 |
| Expenditures | | | | | | | | |
| Services-Professional | \$ | 135 | \$ | - | \$ | - | \$ | - |
| Development Incentives | | 144,779,906 | | 38,216,019 | | 47,256,658 | | 48,674,358 |
| Transfer to General Fund | | 600,000 | | - | | - | | - |
| Transfer to General Impr Distr | | 186 | | - | | - | | - |
| Total Expenditures | \$ | 145,380,227 | \$ | 38,216,019 | \$ | 47,256,658 | \$ | 48,674,358 |
| Ending Funds Available | \$ | 888,526 | \$ | 2,380,045 | \$ | 1,724,534 | \$ | 103,793 |

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. In late 2023 Ryman Hospitality obtained building permits for two upgrades: 1) Grand Lodge renovation to add new bar and restaurant concepts and replace/remodel two existing restaurants; and 2) Event Pavilion addition of 14,000 square feet of outdoor terraces and patios as well as 121,188 square feet of new indoor event and pre-function space.

| Buckingham Square Urban Renewal Area | | | | | | |
|---|-----------------------------------|-------------------------|----------------------------|--------------------------|-----------|------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast | | |
| Beginning Funds Available | \$ | 3,318,030 | \$ | 3,638,759 | \$ | 5,571,320 |
| Revenues | | | | | | |
| Fees-Other | \$ | 10,000 | \$ | - | \$ | - |
| Earnings on Invest-Pool | | 386,972 | | 99,785 | | 152,409 |
| Property Taxes | | 22,406,321 | | 2,558,442 | | 2,868,107 |
| General Sales Taxes | | 7,767,827 | | 823,629 | | 946,810 |
| Use Tx Rev-Building Materials | | 627,956 | | - | | - |
| Occupational Privilege Taxes | | 425,305 | | 31,610 | | 39,619 |
| Internal Transfers | | (1,360,000) | | (350,000) | | - |
| Total Revenues | \$ | 30,264,380 | \$ | 3,163,466 | \$ | 3,891,392 |
| Expenditures | | | | | | |
| Capital Related | \$ | 816 | \$ | - | \$ | - |
| Non-Capital Purchases | | 301,331 | | - | | - |
| Services-Professional | | 4,839 | | - | | - |
| Trnsp,Meals,Lodg-Trng/Conf/Mtg | | 150 | | - | | - |
| Training & Conf-Registrations | | 235 | | - | | - |
| Development Incentives | | 19,607,258 | | 2,068,624 | | 1,315,665 |
| IGA Payments | | 6,633,750 | | 774,114 | | 643,166 |
| Transfer to-General Fund | | 18,654 | | - | | - |
| Transfer to Desig Revenue Fund | | 379,317 | | - | | - |
| Total Expenditures | \$ | 26,946,350 | \$ | 2,842,738 | \$ | 1,958,831 |
| Ending Funds Available | \$ | 3,318,030 | \$ | 3,638,759 | \$ | 5,571,320 |
| | | | | | | 7,772,209 |

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 Financing Areas. TIF areas 1 and 2 have been established for the Gardens on Havana retail center (TIF 1) and the Centro Apartments (TIF 2). The term for the incentive agreement for both TIF areas 1 and 2 ended on June 28, 2024 as the financial obligation was met, as defined in the PFRA. The Metro District Mill levy generated property tax revenue will continue to be distributed, once a Cooperative Agreement has been approved by AURA Board. The entirety of the levy from the Havana Business Improvement District will also be returned by the cooperation agreement approved in August 2010. The remaining revenues will be used to support personal services and capital projects in the area provided by the city or AURA.

| City Center II Urban Renewal Area | | | | |
|--|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 131,103 | \$ 131,103 | \$ 254,358 | \$ 346,880 |
| Revenues | | | | |
| Earnings on Invest | \$ 2,376 | \$ 4,842 | \$ 8,967 | \$ 9,236 |
| Property Taxes | 152,549 | 118,413 | 83,555 | 37,311 |
| Internal Transfers | (18,062) | - | - | - |
| Total Revenues | \$ 136,863 | \$ 123,255 | \$ 92,522 | \$ 46,547 |
| Expenditures | | | | |
| Other Misc Expenditures | \$ 5,759 | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 5,759 | \$ - | \$ - | \$ - |
| Ending Funds Available | \$ 131,103 | \$ 254,358 | \$ 346,880 | \$ 393,427 |

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. Acero at Metro Center, a four-story, 222-unit building with age and income-restricted units is currently under construction. 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. The grocery store is currently under construction, with completion expected in late 2024. Kairoi Residential is developing 419 units on a 10.38-acre site located at the southeast corner of S Dawson Street and Centrepointe Drive. The project will have two small urban parks as part of the site plan. The project is configured within five four-story buildings, featuring one-, two-, and three-bedroom units with an average size of 831 square feet. Parking options will include tuck-under, garage, carport, and surface parking. Completion is expected in 2026.

| Colorado Science and Technology Park Urban Renewal Area | | | | |
|--|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 2,741,679 | \$ 3,055,875 | \$ 4,079,668 | |
| Revenues | | | | |
| Earnings on Invest-Pool | \$ 214,867 | \$ 88,376 | \$ 134,962 | \$ 139,011 |
| Property Taxes | 17,491,259 | 3,658,655 | 3,972,490 | 4,411,719 |
| Lodgers Tax | - | 63,999 | 203,469 | 209,573 |
| General Sales Taxes | 700,907 | 107,216 | 131,907 | 135,865 |
| Use Tx Rev-Building Materials | 2,787,023 | 80,956 | - | - |
| Occupational Privilege Taxes | 172,782 | 22,492 | 28,327 | - |
| Internal Transfers | (250,000) | (400,000) | - | - |
| Total Revenues | \$ 21,116,838 | \$ 3,621,694 | \$ 4,471,155 | \$ 4,896,168 |
| Expenditures | | | | |
| Services-Other and Fees | \$ 9,768 | \$ - | \$ - | \$ - |
| Collection Fees (County) | 262,369 | 53,739 | 55,751 | 57,424 |
| Development Incentives | 18,084,922 | 3,253,760 | 3,391,611 | 3,493,360 |
| Other Misc Expenditures | 18,100 | - | - | - |
| Total Expenditures | \$ 18,375,158 | \$ 3,307,499 | \$ 3,447,362 | \$ 3,550,784 |
| Ending Funds Available | \$ 2,741,679 | \$ 3,055,875 | \$ 4,079,668 | \$ 5,425,052 |

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. In 2024, Mondo Market deli/restaurant, El Meson de Liz restaurant and Milieu Fermentation brewery all opened along Ursula Street.

| Fitzsimons Urban Renewal Area | | | | |
|--------------------------------------|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 5,539,392 | \$ 8,002,530 | \$ 11,233,398 | |
| Revenues | | | | |
| Internal Transfers | \$ (9,405,403) | \$ (600,000) | \$ - | \$ - |
| Interest Income | (1,980) | - | - | - |
| Earnings on Investment | 1,388,487 | 140,121 | 245,387 | 252,748 |
| Interfund Loan Principal Rev | 415,000 | - | - | - |
| Property Taxes | 21,055,138 | 1,698,996 | 1,729,262 | 1,730,000 |
| General Sales Taxes | 9,501,805 | 1,248,695 | 1,200,404 | 1,236,416 |
| Lodgers Tax | 3,893,783 | 402,420 | 337,816 | 347,950 |
| Use Tx Rev-Building Materials | 1,725,742 | 9,182 | 83,361 | 85,862 |
| Occupational Privilege Taxes | 6,861,672 | 609,246 | 674,059 | - |
| Transfer from-AURA | 372,802 | - | - | - |
| Total Revenues | \$ 35,807,047 | \$ 3,508,659 | \$ 4,270,289 | \$ 3,652,976 |
| Expenditures | | | | |
| Capital Projects and Related | \$ 13,421 | \$ - | \$ - | \$ - |
| Debt Interest-Interfund Loan | 43,903 | - | - | - |
| Non-Capital Purchases | 4,850 | - | - | - |
| Services | 1,974,632 | 6,415 | - | - |
| Miscellaneous - Operating | 33,643 | - | - | - |
| Collection Fees | 262,441 | 25,485 | 25,939 | 26,717 |
| Development Incentives | 16,417,374 | 984,144 | 1,013,482 | 1,043,887 |
| IGA Payments | 800,000 | - | - | - |
| Other Misc Expenditures | 574,238 | 19,477 | - | - |
| Transfer to-General Fund | 83,352 | - | - | - |
| Transfer to-Gifts and Grants | 26,875 | 10,000 | - | - |
| Transfer to Desig Revenue Fund | 3,835,124 | - | - | 5,500,000 |
| Transfer to-Capital Projects | 500,000 | - | - | - |
| Transfer to-AURA | 5,697,802 | - | - | 500,000 |
| Total Expenditures | \$ 30,267,655 | \$ 1,045,521 | \$ 1,039,421 | \$ 7,070,604 |
| Ending Funds Available | \$ 5,539,392 | \$ 8,002,530 | \$ 11,233,398 | \$ 7,815,770 |

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. \$1.5M is committed through an AURA loan agreement to assist with financing the Fitzsimons Gateway affordable apartments, to be distributed once the project is completed. The project is currently under construction and is anticipated to be completed in late 2025/ early 2026. Also includes a potential transfer in 2025 of \$500K to the Fitz II, TIF 1 Org. for financing of the Hyatt Hotel and Conference Center.

| Fitzsimons II Urban Renewal Area | | | | |
|---|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 3,788,377 | \$ 3,549,294 | \$ 3,301,077 | \$ 3,301,077 |
| Revenues | | | | |
| Internal Transfers | \$ 1,132,500 | \$ - | \$ - | \$ - |
| Earnings on Invest | 229,790 | 105,692 | 137,465 | 141,589 |
| Parking Fees | 2,067,058 | 306,668 | 320,999 | 343,469 |
| Conference Center Fees | 3,354,622 | 628,048 | 576,759 | 617,132 |
| Property Taxes | 7,839,223 | 2,137,786 | 2,421,308 | 2,742,347 |
| General Sales Taxes | 1,656,974 | 438,596 | 387,635 | 399,264 |
| Lodgers Tax | 3,260,291 | 673,503 | 644,487 | 689,601 |
| Use Tx Rev-Building Materials | 4,156,457 | 1,351 | 9,613 | 9,902 |
| Occupational Privilege Taxes | 57,905 | 10,972 | 10,457 | - |
| Other Revenues | 212,467 | 32,596 | 19,961 | 20,560 |
| Proceeds-Notes Payable | 20,645,000 | - | - | - |
| Transfer from-AURA | 8,131,568 | 400,466 | - | - |
| Total Revenues | \$ 52,743,855 | \$ 4,735,678 | \$ 4,528,684 | \$ 4,963,864 |
| Expenditures | | | | |
| Debt - All | \$ 7,893,207 | \$ 1,716,243 | \$ 1,716,243 | \$ 1,716,243 |
| Purch-New Equipment | 10,310 | - | - | - |
| Non-Capital Purchases | 110,572 | - | - | - |
| Services-All | 6,922,035 | 1,094,831 | 1,222,321 | 1,307,884 |
| Credit Card Fees | 9,428 | - | - | - |
| R&M-Facilities / Buildings | 218,579 | - | - | - |
| Claims-Parking | 12,649 | - | - | - |
| Conference Center Insurance | 112,161 | 26,933 | 54,557 | 58,376 |
| Utilities | 859,373 | 150,568 | 152,712 | 157,293 |
| Development Incentives | 5,566,132 | 1,342,118 | 1,382,804 | 1,566,148 |
| IGA Payments | 145,348 | 243,602 | 248,268 | 281,186 |
| Other Misc Expenditures | 354,224 | - | (4) | - |
| Allocated Admin-Other Costs | (340,873) | - | - | - |
| Payments to Escrow Agents | 25,435,658 | - | - | - |
| Transfer to-General Fund | 66,862 | - | - | - |
| Transfer to-AURA | 1,579,814 | 400,466 | - | 500,000 |
| Total Expenditures | \$ 48,955,478 | \$ 4,974,761 | \$ 4,776,901 | \$ 5,587,130 |
| Ending Funds Available | \$ 3,788,377 | \$ 3,549,294 | \$ 3,301,077 | \$ 2,677,811 |

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, although 100% incremental revenues derived from the Metro District mil levy are passed through to Fitzsimons Village Metro District No. 3. 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. The \$500K outflow in 2025 accounts for potential funds transferred for financing of the Hyatt Hotel and Conference Center. AURA owns the parking garage and conference center.

| Fitzsimons Gateway A Urban Renewal Area | | | | | |
|--|-----------------------------------|------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ | 272,788 | \$ | 912,753 | \$ 1,636,390 |
| Revenues | | | | | |
| Internal Transfers | \$ | 5,450,000 | \$ - | \$ - | \$ - |
| Earnings on Invest-Pool | | 77,291 | | 14,675 | 33,887 |
| Property Taxes | | 198,863 | | 227,034 | 271,843 |
| Lodger's Tax | | 520,257 | | 379,934 | 410,899 |
| General Sales Tax | | 17,995 | | 16,956 | 28,826 |
| Use Tx Rev-Building Materials | | 456,907 | | 23 | 250 |
| Occupational Privilege Taxes | | 1,477 | | 1,342 | - |
| Total Revenues | \$ | 6,722,789 | \$ | 639,964 | \$ 745,705 |
| Expenditures | | | | | |
| Development Incentives | \$ | 6,450,001 | \$ - | \$ - | \$ - |
| Debt Service Related | | - | | - | - |
| Total Expenditures | \$ | 6,450,001 | \$ | - | \$ - |
| Ending Funds Available | \$ | 272,788 | \$ | 912,753 | \$ 2,382,095 |

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.

| Fletcher Plaza Urban Renewal Area | | | | |
|--|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 95,384 | \$ 110,719 | \$ 138,160 | |
| Revenues | | | | |
| Earnings on Investments | \$ 4,199 | \$ 2,199 | \$ 3,526 | \$ 3,632 |
| Program Income-Other | 7,313 | - | - | - |
| General Sales Taxes | 162,867 | 31,732 | 32,684 | 33,664 |
| Use Tx Rev-Building Materials | 5,621 | - | - | - |
| Rental-Other | 723 | 152 | - | - |
| Internal Transfers | 15,189 | - | - | - |
| Total Revenues | \$ 195,912 | \$ 34,083 | \$ 36,210 | \$ 37,296 |
| Expenditures | | | | |
| Services | \$ 19,242 | \$ 11,753 | \$ 267 | \$ 275 |
| Miscellaneous - Operating | 62,888 | 3,334 | 4,953 | 5,101 |
| Utilities | 3,399 | 3,660 | 3,549 | 3,655 |
| Transfer to-Capital Projects | 15,000 | - | - | - |
| Total Expenditures | \$ 100,528 | \$ 18,747 | \$ 8,769 | \$ 9,031 |
| Ending Funds Available | \$ 95,384 | \$ 110,719 | \$ 138,160 | \$ 166,425 |

The Fletcher Plaza URA was adopted on January 27, 2003. The Colfax Avenue area around Fletcher Plaza is the historic center of Original Aurora, and based on an extensive planning effort that started in 1992, has become a focal point for acknowledgement of Aurora's historic beginnings. The plan area as adopted roughly approximates the boundaries of the Aurora Cultural Arts District and is considered a "key place" in Aurora Places.

The city amended the Fletcher Plaza urban renewal plan in June 2014 to confirm the conditions of blight as required under State statute and delineate a TIF area covering the equivalent of approximately one square block. Newer retail tenants serving the District include a brewery and tap room, Bahn and Butter bakery and a new sit-down Vietnamese restaurant, Dan Da. TIF revenue collection is confined to sales and use tax only. The expenses shown are primarily expenses of the City-owned Peoples Building.

| Havana North Urban Renewal Area | | | | |
|--|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 953,737 | \$ 1,013,166 | \$ 1,452,085 | \$ 1,452,085 |
| Revenues | | | | |
| Earnings on Investment | \$ 15,550 | \$ 20,784 | \$ 31,514 | \$ 32,459 |
| Insurance Recoveries | 495 | - | - | - |
| Other Revenues | 566,106 | - | - | - |
| Property Taxes | 686,144 | 411,138 | 423,472 | 359,105 |
| General Sales Taxes | 623,871 | 94,842 | 118,224 | 121,771 |
| Use Tx Rev-Building Materials | 296,228 | 108,601 | 48,643 | 72,964 |
| Proceeds-LT Interfund Loan | 1,291,315 | - | - | - |
| Transfer from-General Fund | 247,222 | - | - | - |
| Transfer from-AURA | 315,590 | - | - | - |
| Internal Transfers | (110,000) | - | - | - |
| Total Revenues | \$ 3,932,521 | \$ 635,365 | \$ 621,853 | \$ 586,299 |
| Expenditures | | | | |
| 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 | 538,683 | 144,570 | 743,719 |
| IGA Payments | 27,478 | 37,252 | 38,364 | 39,515 |
| Transfer to-General Fund | 252,108 | - | - | - |
| Transfer to-AURA | 593,441 | - | - | - |
| Total Expenditures | \$ 2,978,784 | \$ 575,935 | \$ 182,934 | \$ 783,234 |
| Ending Funds Available | \$ 953,737 | \$ 1,013,166 | \$ 1,452,085 | \$ 1,255,150 |

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. 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 a 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, which is partially completed as of 11_24. An 86-unit townhome development is under construction with the first section of 30 homes completed and occupied as of 11_24. A 168-unit condominium development is mid-way through construction with completion projected for late 2025. In addition, the Developer has a signed lease agreement for a Starbucks end-cap unit with drive-thru, fronting N. Havana Street. This project will provide the first new condo development to the City in many years.

| Horizon Uptown Urban Renewal Area | | | | |
|--|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 1,287,374 | \$ 1,287,374 | \$ 1,824,804 | \$ 3,112,460 |
| Revenues | | | | |
| Earnings on Invest | \$ 36,430 | \$ 56,225 | \$ 90,627 | \$ 93,346 |
| Property Taxes | 1,933,696 | 1,908,248 | 2,601,130 | 3,641,582 |
| Use Tx Rev-Building Materials | 1,042,299 | 164,306 | 792,772 | 311,098 |
| Internal Transfers | (100,000) | - | - | - |
| Total Revenues | \$ 2,912,426 | \$ 2,128,779 | \$ 3,484,529 | \$ 4,046,026 |
| Expenditures | | | | |
| IGA Payments | \$ 1,625,052 | \$ 1,591,349 | \$ 2,196,873 | \$ 3,075,622 |
| Total Expenditures | \$ 1,625,052 | \$ 1,591,349 | \$ 2,196,873 | \$ 3,075,622 |
| Ending Funds Available | \$ 1,287,374 | \$ 1,824,804 | \$ 3,112,460 | \$ 4,082,864 |

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 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.

| Iliff Station Urban Renewal Area | | | | |
|---|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 3,762,457 | \$ 4,854,786 | \$ 5,965,806 | |
| Revenues | | | | |
| Earnings on Invest | \$ 207,492 | \$ 116,215 | \$ 76,060 | \$ 78,342 |
| Property Taxes | 4,369,178 | 1,582,434 | 1,591,381 | 1,632,757 |
| General Sales Taxes | 88,633 | 56,684 | 61,370 | 63,211 |
| Lodgers Tax | 358,736 | 248,678 | 239,346 | 246,526 |
| Use Tx Rev-Building Materials | 1,994,697 | 1,724 | 739 | 761 |
| Occupational Privilege Taxes | 3,626 | 1,724 | 1,704 | - |
| Internal Transfers | (175,000) | (90,000) | - | - |
| Total Revenues | \$ 6,847,363 | \$ 1,917,459 | \$ 1,970,600 | \$ 2,021,597 |
| Expenditures | | | | |
| Development Incentives | \$ 1,912,755 | \$ 457,087 | \$ 493,183 | \$ 491,704 |
| IGA Payments | 1,028,274 | 368,042 | 366,397 | 375,924 |
| Transfer to-Cultural Services | 143,877 | - | - | - |
| Total Expenditures | \$ 3,084,906 | \$ 825,130 | \$ 859,580 | \$ 867,628 |
| Ending Funds Available | \$ 3,762,457 | \$ 4,854,786 | \$ 5,965,806 | \$ 7,119,775 |

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 completed 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 Marq Iliff Station, a 315 unit market-rate apartment project with 12,400 square feet of ground-floor retail. A redevelopment agreement between AURA and the developer was executed in October 2017 and provides for up to \$11.4 million in TIF support for public improvements. TIF area 2 covers the portion of the URA south of East Harvard Avenue and contains a 424-unit apartment project, Avail Modern Living Apartments, and a Hampden Inn and Suites. Development in TIF area 2 has been market-driven and no related incentive agreements are in place.

| Plaza 1-4 Urban Renewal Area | | | | |
|-------------------------------------|-----------------------------------|-------------------------|----------------------------|--------------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast |
| Beginning Funds Available | \$ 1,161,741 | \$ 814,053 | \$ 1,654,118 | |
| Revenues | | | | |
| Earnings on Invest-Pool | \$ 193,690 | \$ 41,914 | \$ 66,191 | \$ 68,176 |
| NonBudgetary Transfer In | 5,511,000 | - | - | - |
| Other Revenues | 1,554,016 | - | - | - |
| Property Taxes | 1,365,730 | 646,839 | 958,071 | 1,013,200 |
| General Sales Taxes | 1,568,781 | 580,277 | 584,000 | 602,000 |
| Use Tx Rev-Building Materials | 1,142,515 | 2,975 | 75 | - |
| Occupational Privilege Taxes | 19,314 | 6,716 | 8,616 | - |
| Transfer from Capital Projects | 500,000 | - | - | - |
| Transfer from AURA | 112,058 | - | - | - |
| Total Revenues | \$ 11,967,104 | \$ 1,278,721 | \$ 1,616,953 | \$ 1,683,376 |
| Expenditures | | | | |
| Debt Interest-Interfund Loan | \$ 2,214,713 | \$ 332,938 | \$ - | \$ - |
| Non-Capital Purchases | 4,500 | - | - | - |
| Services-Professional | 5,511,000 | - | - | - |
| Postage Shipping | 38 | 15 | - | - |
| Advertising | 2,143 | - | - | - |
| Development Incentives | 3,008,563 | 1,293,457 | 776,888 | 1,828,800 |
| IGA Payments | 30,862 | - | - | - |
| Other Misc Expenditures | 33,543 | - | - | - |
| Total Expenditures | \$ 10,805,362 | \$ 1,626,409 | \$ 776,888 | \$ 1,828,800 |
| Ending Funds Available | \$ 1,161,741 | \$ 814,053 | \$ 1,654,118 | \$ 1,508,694 |

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 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).

| Westerly Creek Village Urban Renewal Area | | | | | | | | |
|--|-----------------------------------|-------------------------|----------------------------|--------------------------|-----------|-------------------|-----------|-------------------|
| | Inception Through 2022 | 2023 Actuals | 2024 Projection | 2025 Forecast | | | | |
| Beginning Funds Available | \$ | 5,761,687 | \$ | 8,011,206 | \$ | 10,852,403 | | |
| Revenues | | | | | | | | |
| Earnings on Invest | \$ | 230,599 | \$ | 182,850 | \$ | 305,652 | \$ | 314,821 |
| Property Taxes-Current | | 9,199,142 | | 3,265,616 | | 3,744,233 | | 3,856,560 |
| General Sales Taxes | | 5,002,801 | | 1,233,239 | | 1,287,610 | | 1,326,238 |
| Lodgers Tax | | 368 | | 434 | | - | | 331,420 |
| Use Tx Rev-Building Materials | | 2,717,695 | | 4,418 | | 12,000 | | 4,000 |
| Occupational Privilege Taxes | | 5,968 | | 3,886 | | 5,050 | | - |
| Internal Transfers | | (975,000) | | - | | - | | - |
| Total Revenues | \$ | 16,181,573 | \$ | 4,690,443 | \$ | 5,354,545 | \$ | 5,833,039 |
| Expenditures | | | | | | | | |
| Sponsored Conference Expenses | \$ | 1,000 | \$ | - | \$ | - | \$ | - |
| Services-Professional | | 208,274 | | - | | - | | - |
| Services-Legal | | 7,655 | | - | | - | | - |
| Services-Technical | | 965 | | - | | - | | - |
| Rental-Other | | 140,398 | | - | | - | | - |
| Development Incentives | | 9,087,749 | | 2,216,698 | | 2,283,199 | | 2,351,694 |
| IGA Payments | | 802,302 | | 223,445 | | 230,149 | | 237,052 |
| Other Misc Expenditures | | 163,037 | | 540 | | - | | - |
| Utilities | | 8,508 | | 241 | | - | | - |
| Total Expenditures | \$ | 10,419,886 | \$ | 2,440,923 | \$ | 2,513,348 | \$ | 2,588,746 |
| Ending Funds Available | \$ | 5,761,687 | \$ | 8,011,206 | \$ | 10,852,403 | \$ | 14,096,696 |

The Westerly Creek Village Urban Renewal Area was created in 2013 and is located in northwest Aurora. It is geographically comprised of an area bounded by Montview Boulevard, East 26th Avenue, Dayton Street, Westerly Creek, and north of 25th Avenue between Dayton and Peoria Street. In 2015, AURA amended the urban renewal plan. The WCV URP now includes four Tax Increment Areas. These include: Stanley Market Place (TIF area 1), Stanley Residential (TIF area 2), Stapleton-Aurora Residential (TIF area 3), and Stapleton-Aurora Phase II (TIF area 4). Stanley Market Place, now completed and stabilized, is the renovation of the former Stanley Aviation manufacturing facility into a 96,000 SF unique, destination urban retail marketplace. Stanley Residential, 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, within TIF area 4, 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. Within the 3.4 acre site adjacent to AURA's parcel is soon to open (March 2025 projected) a 148,000 SF, 227 room Home2Suite/Hilton dual branded hotel.



City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 17

Water Authority Budgets





Water Authorities

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

Aurora-Colorado Springs Joint Water Authority

| | 2022 | 2023 | 2024 | 2024 | 2025 |
|--|-------------------|---------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Original | Projection | Adopted |
| Beginning Cash & Cash Equivalents | \$ 156,990 | \$ 857,228 | \$ 236,872 | \$ 236,872 | \$ 411,581 |
| Revenue | | | | | |
| Transmission Service Charge | 800,000 | 1,283,800 | 800,000 | 400,000 | - |
| Other | 10,610 | 210,476 | 8,496 | 696 | 850 |
| | \$ 810,610 | \$ 1,494,276 | \$ 808,496 | \$ 400,696 | \$ 850 |
| Expenditures | | | | | |
| Operating | 74,671 | 58,935 | 85,168 | 95,258 | 91,656 |
| Capital | 35,701 | 2,055,697 | 150,000 | 130,729 | - |
| | \$ 110,372 | \$ 2,114,632 | \$ 235,168 | \$ 225,987 | \$ 91,656 |
| Ending Cash & Cash Equivalents | \$ 857,228 | \$ 236,872 | \$ 810,200 | \$ 411,581 | \$ 320,775 |

The Aurora-Colorado Springs Joint Water Authority is a political subdivision of the state of Colorado formed in 1983 for the purpose of developing water resources, systems or facilities for the benefit of the City of Aurora and the City of Colorado Springs. The Authority constructed and operates an extension pipeline to transmit raw water from the outlet works of Twin Lakes Reservoir to the existing Otero Pumping Station intake pipeline. The Authority furnishes water transmission services to each city and charges each city a transmission service charge sufficient to cover annual project costs (50-50 participation share between Aurora and Colorado Springs). The 2025 budget primarily consists of administrative costs, and no new assessments are anticipated for this budget year.

Busk-Ivanhoe Water System Authority

| | 2022 | 2023 | 2024 | 2024 | 2025 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Original | Projection | Adopted |
| Beginning Cash | \$ 737,112 | \$ 114,602 | \$ 454,017 | \$ 454,017 | \$ 515,534 |
| Revenue | | | | | |
| Operating assessments | 575,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Other | 3,129,390 | 4,030,625 | 4,026,500 | 4,026,500 | 4,426,500 |
| | \$ 3,704,390 | \$ 4,630,625 | \$ 4,626,500 | \$ 4,626,500 | \$ 5,026,500 |
| Expenditures | | | | | |
| Operating | 412,900 | 453,151 | 442,846 | 539,983 | 551,861 |
| Capital | 3,914,000 | 3,838,059 | 4,025,000 | 4,025,000 | 4,078,500 |
| | \$ 4,326,900 | \$ 4,291,210 | \$ 4,467,846 | \$ 4,564,983 | \$ 4,630,361 |
| Ending Cash | \$ 114,602 | \$ 454,017 | \$ 612,671 | \$ 515,534 | \$ 911,673 |

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 2025 for the Carlton tunnel and additional work needed at the east portal of the tunnel.





City of Aurora, Colorado

2025 Operating and Capital Improvement Budget

Appendix 18 Glossary





Glossary of Terms

Accounting System

An accounting system is the total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the city.

Accrual

The accrual basis of accounting recognizes transactions and events as they are earned or incurred, even though they may not yet have been received or paid for in cash.

Adopted Budget

The adopted budget is the City Council approved financial plan for the ensuing year.

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 received a total of \$65.4 million which will be divided into two payments. These funds must be expended or legally obligated by December 31, 2024. Funds that have been legally obligated can be expended until December 31, 2026.

Annual Comprehensive Financial Report (ACFR)

The ACFR is a set of city financial statements that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB) and must be audited by an independent auditor using generally accepted government auditing standards.

Appropriation

Legally authorized by the City Council, an appropriation permits city officials to incur obligations against, and to make expenditures from governmental resources. It provides a given amount of spending for a department, fund, or capital project. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance

An appropriation ordinance is passed by City Council to authorize an expenditure of a designated amount of public funds for a specific purpose. Typically, ordinances are passed for the annual budget, a spring supplemental appropriation, and a fall supplemental appropriation.

Art in Public Places (AIPP)

The Art in Public Places Program was established in 1993. The Capital Improvement Program provides funding for the acquisition and maintenance of public art. It is generally an amount equal to one percent of the construction cost of each capital project.

Aurora Capital Leasing Corporation (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.

Department Budget Coordinator (DBC)

The Department Budget Coordinator (DBC) is the department director’s representative in budget matters. The DBC assists the director in all phases of budget development and execution.

Budget Transfer

A transfer of approved funds from one program to another is called a budget transfer. A ‘Budget Transfer Request’ form is used to request and document transfers between programs. Monies cannot be transferred between departments, between Council-approved capital projects or between funds without City Council approval.

Building Repair Fund (BRF)

The Building Repair Fund is included as part of the Capital Projects Fund and provides funding for major repair of city facilities such as the repair and maintenance of roofs, signage, lighting, floor repair and carpet replacement, interior/exterior painting, HVAC system replacements, and electrical distribution repair.

Capital Budget

The capital budget allocates existing funds and anticipated revenues for the development and improvement of facility and infrastructure projects valued at \$25,000 or more. All projects must have a long-term benefit of at least five years.

Capital Improvement Program (CIP)

The Capital Improvement Program is a proposed schedule for five years of anticipated expenditures to acquire, construct, or repair needed capital infrastructure and/or facilities. Projects in the first year of the plan are fully funded in the budget year; projects in years two (2) through five (5) are planned for future funding. The plan is updated annually.

Capital Project Funds

Capital project funds are utilized for major capital acquisition and construction and are reported separately from ongoing operating activities. Capital projects funds are established to provide for all general government infrastructure and facilities including streets, parks, information systems, and facilities.

CARES Act

The CARES Act is the Coronavirus Aid, Relief, and Economic Security Act passed by Congress in March 2020. The CARES Act established the Coronavirus Relief Fund through which it provides payments to state, local, and tribal governments navigating the impact of the COVID-19 pandemic.

City Manager’s Proposed Budget

The proposed budget is presented to City Council by the City Manager. It is the cumulative result of the City Manager’s review and decisions regarding department target budgets, non-departmental items, and selected target budget adjustments.

Community Development Fund

The Community Development Fund is composed of the United States Department of Housing and Urban Development grant awards consisting of the Community Development Block Grant and Home Investment Partnerships Grant. All funds are spent on qualifying programs within the city.

Conservation Trust Fund (CTF)

Pursuant to Colorado law, the CTF is to be used for the acquisition, development, and maintenance of new conservation sites for capital improvements or maintenance for recreational purposes on any public site. The primary source of revenue is Colorado Lottery proceeds distributed by the State of Colorado.

Contingency

A contingency is a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contingent Position

Contingent positions are used for non-employees that have Workday accounts/assignments. These can be volunteer or contract workers. Budget and actual data are categorized in the professional technical services instead of personal services.

Cultural Services Fund

The Cultural Services Fund accounts for cultural services provided to citizens such as programs in performing arts, fine arts, history, and public art.

Debt Service

Debt service is the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds

The debt service funds are established to accumulate resources to pay the principal, interest, and agency fees on long-term debt. Mill levies dedicated to a specific bond issuance and special assessment debt are accounted for within various debt service funds.

Deficit

A deficit is an excess of expenditures over revenues for any given year.

Department

A department is the basic organizational unit of city government that is functionally unique in its delivery of services.

Designated Funds Available

Designated funds available are those portions of total funds available that must be spent for a particular purpose.

Designated Revenues Fund

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

Development Review Fund

The Development Review Fund provides support for new development within the city that includes plans review and building inspection. Revenues originate from development-related fees.

Encumbrance

An encumbrance is the legal commitment of appropriated funds to purchase an item or service in the future.

Enhanced E-911 Fund

The Enhanced E-911 Fund provides for personnel answering 911 (emergency) calls and the acquisition, development, and maintenance of 911 equipment and systems to receive, dispatch, and respond to citizens' 911 calls.

Enterprise Funds

Enterprise funds house activities for which a fee is charged to external users in exchange for goods or services. These funds have been established to manage operations (a) that are financed and operated in a manner similar to private business and are predominantly supported by user charges; or (b) where Council has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditure

An expenditure is the actual spending of funds for goods, services, or other designated purposes.

Expenditure Summary

An expenditure summary details the highest-level analysis of expenditures presented in the budget.

Fiduciary Fund

A fiduciary fund is an account with funds from assets that the government holds as a trustee and that it cannot use to fund its own programs. Fiduciary funds include pension and employee benefit trust funds, agency funds, external investment trust funds, and private-purpose trust funds.

Fiscal Year

The 12-month period which represents the city's budget year is a fiscal year. The city's fiscal year is January 1 through December 31.

Fitzsimons Redevelopment Authority

The Fitzsimons Redevelopment Authority (FRA) is a special-purpose governmental entity created in 1996 under an intergovernmental agreement between the City of Aurora and the University of Colorado Regents for leading the planning, implementation, and redevelopment efforts of the former Fitzsimons Army Medical Center.

Fixed Asset

Tangible assets valued over \$5,000 with a useful life of more than one year, such as infrastructure, equipment, and buildings that may be depreciated over time.

Fleet Management Fund

The Fleet Management Fund is an internal service fund responsible for the centralized fuel and maintenance costs for city-owned motorized vehicles and equipment. Operations are funded by charges to departments to recover costs associated with the provision of these services.

Full-Time Equivalent (FTE)

The FTE value represents a budgeted, benefited position and is based on the number of hours per week an employee works. Generally, an employee who works 40 hours per week is considered to be one FTE. *Note: Effective July 1, 2018, the average hours per week for a 24-hour shift firefighter are 48 hours.*

Functions

Functions are groups of interdependent, closely related services or activities contributing to a common objective.

Fund

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts.

Funds Available for Appropriation

Funds available are monies available for appropriation and expenditure by designated city departments.

Fund Balance

Fund balance is the difference between assets and liabilities for any given fund. Fund balance differs from funds available in that funds available is only currently available financial assets while fund balance includes non-available financial assets such as, but not limited to, current encumbrances and carryforward adjustments, investments to fair value adjustments, and deferred revenue adjustments.

General Fund

This is the chief operating fund for the city government and accounts for all financial resources unless there is a compelling reason to report an activity in some other fund type.

General Improvements District

A general improvements district is a taxing unit created for the purpose of acquiring, constructing, installing, operating, or maintaining any public improvement or for the purpose of providing a service.

General Obligation Bond

A general obligation bond is issued upon direction of City Council and requires approval in a city election. The city's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid by general revenues from the city or from specific sources approved by voters.

Gifts and Grants Fund

The Gifts and Grants Fund was established to account for all types of gifts and grants received by the city for operating programs and capital improvement projects. Gifts and grants are generally received from other governments or private sources.

Goals and Priorities

Goals and priorities describe the strategic vision for the city as approved by Council.

Golf Courses Fund

The Golf Courses Fund is an enterprise fund established for the operation and maintenance of city-owned and/or city-operated golf courses. The fund is supported by user charges for green fees, driving range fees, and cart rentals, as well as pro shop sales and concessions.

Governmental Fund

A governmental fund is a self-balancing set of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting.

Grant

A grant is a contribution by the state or federal government or another organization to support a particular function.

Internal Service Funds

Internal service funds are established to centralize the management of goods and services furnished by one department to other departments within the city on a cost-reimbursement basis.

Lapse

A lapse is a reduction of existing appropriation and spending authority.

Legal Debt Margin

The city may have an outstanding legal debt margin equal to no more than three percent of the city’s total assessed valuation. Certain deductions to outstanding debt are allowed, including voter-approved debt, general obligation water bonds, capital lease obligations, revenue bonds, and special assessment bonds.

Mandated Costs

Expenses the city must fund to maintain service levels. Examples include increasing fuel prices or insurance costs.

Master Capital Project

The master capital project is the legal level of control for a capital appropriation and is the level at which City Council approves the capital budget. The related master is a ‘budget only’ project under which multiple related capital subsidiary projects may exist.

Marijuana Tax Revenue Fund

The Marijuana Tax Revenue Fund was created in 2017 in order to account for the city’s retail marijuana sales tax collections, as well as the city’s share of the state special sales tax based on the sale of retail marijuana within the city’s boundaries. Per ordinance, revenue generated by the two percent special sales tax rate is designated for homelessness services and housing projects, a one percent special sales tax is designated for Youth Violence Prevention, with the remaining amount available for appropriation as determined by City Council.

Mill

A mill is a unit used in property tax assessment. One mill is equal to 1/1000th of a dollar and is multiplied by the taxable value of property to determine the total amount of property tax due.

Modified Accrual

Modified accrual is a basis of accounting that recognizes transactions and events when they become measurable and available. Any physical assets with future benefits are expensed when they are acquired as opposed to depreciated over the life of the asset.

Open Space Fund

The Open Space Fund is funded by Arapahoe and Adams County Open Space taxes. The fund appropriates funding for park land acquisitions and improvements, construction, maintenance, management and patrol of parks and open space. Revenues and expenditures for the two counties are tracked separately within the fund.

Operating Budget

The operating budget includes portions of the budget pertaining to daily operations that provide basic governmental services. Also included are appropriations for expenditures such as personal services, commodities, services, and transfers.

Operating Transfer

An operating transfer moves funds available between budgeted funds as shown in the fund summaries. Operating transfers require City Council approval.

Original Budget

The budget that was originally adopted by City Council. This budget does not include supplemental budget requests.

Parking and Mobility Fund

The Parking and Mobility Fund is a special revenue fund that was created to implement the Park Aurora Parking and Mobility Business Plan. The goal of the plan is to provide efficient parking management operations and a safe and positive parking environment for customers while supporting the transit-oriented development, urban center, and the place-making goals of the community.

Parks Development Fund

The Parks Development Fund was established to provide for the development of park facilities in newly developed areas of the city. Funds are contributed by developers in accordance with agreements with the city.

Performance Measures

Performance measures are specific quantitative measures of the quality and/or quantity of services provided by a city program.

Policy Reserves

Policy reserves are reserves held in the General Fund, equal to ten percent of the General Fund operating budget, adjusted to exclude the Capital Projects Fund transfer, transfers associated with tax incentives, and 2 per 1000-related expenditures.

Proforma

The proforma document is a budgeting tool used to project revenues and expenditures in future years based on various assumptions.

Program

A program is the organizational level at which operating funds are budgeted. In many departments, the program is the lowest organizational level.

Program Budget

The program budget includes goals, objectives, significant changes, and expenditures. They are presented in the budget document by department, with a department summary preceding all programs.

Projection

The projection includes anticipated expenditures for the current year, including current year encumbrances, less encumbrances carried forward from the prior year.

Proprietary Fund

A proprietary fund is a government fund that has profit and loss aspects; it therefore uses the accrual rather than the modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund.

Recreation Fund

The Recreation Fund accounts for recreational services provided to citizens and is funded by user fees and a General Fund transfer.

Revenue

Revenue is income received by the city from taxes, fees, gifts, grants, reimbursements, intergovernmental revenues, interest earnings, and other sources.

Revenue Bond

A revenue bond is secured by the pledge of specific revenues issued to finance capital improvement. Generally, city revenue bonds are issued only by enterprise funds.

Risk Management Fund

The Risk Management Fund accounts for centralized costs of self-insurance retention, administration, safety, occupational health programs, and excess insurance coverage for claims and judgements made against the city.

Service Fees

Service fees is an umbrella term for all fees and charges assessed by city operations for services provided. Fees and charges are reviewed each year by the departments. Revisions

may be recommended based on City Council guidance, cost of services, and other factors. The City Manager approves service fees each year.

Special Improvement District (SID)

Special improvement districts are formed to construct improvements and assess the cost upon the property benefited by the improvements. Improvements may consist of constructing, grading, paving, pouring, curbing, guttering, lining, or otherwise improving the whole or any part of any street or providing street lighting or drainage facilities in the city.

Special Revenue Funds

Special revenue funds are used to account for revenues received by the city that are required by law, contract, or city policy to be spent for a specific purpose. An example is a tax that is designated for the purchase and maintenance of open space.

Staffing Summary

The staffing summary provides the number of full-time equivalent (FTE) positions.

Strategy Map

The City of Aurora Strategy Map is a document that illustrates the dedication of city staff to collaboratively enhance strategic outcomes in partnership with the City Council and the community to achieve a better quality of life for all.

Strategic Outcomes

Elements within the City of Aurora Strategy Map that define conditions of well-being for our community and environment and serves as top level areas of focus for deriving citywide projects and Strategic Initiatives.

Strategic Initiatives

Visionary, long-term, focused, purposeful, and deliberate efforts requiring the alignment of multiple departments to achieve City of Aurora Strategic Outcomes.

Subfund

A set of self-balancing accounts at an organizational level lower than the fund.

Subsidiary Capital Project

The subsidiary capital project is a lower-level mechanism for accounting and tracking specific project budgets that are related to one master capital project.

Supplemental Appropriation Ordinance

A supplemental appropriation ordinance is passed by City Council to authorize expenditure of funds in addition to appropriations in the approved annual budget authorization ordinance.

Surplus

A surplus is an excess of revenues over expenditures for any given year.

Taxpayer’s Bill of Rights (TABOR) Reserve

The TABOR reserve is defined by the State Constitution and is to be maintained and the amount adjusted annually in accordance with the Constitution. The reserve is approximately equal to three percent of the fiscal year's spending and is held in the General Fund. Any spending of the TABOR reserve must be restored by the end of the following fiscal year. Assets may be used for the TABOR Reserve.

Tax Increment Financing (TIF)

TIF is often used to finance redevelopment projects in urban renewal areas. TIF allows a local authority to leverage taxes to assist in financing redevelopment projects, such as infrastructure and environmental cleanup in blighted areas.

Transportation Maintenance Fund

The Transportation Maintenance Fund was created for the 2023 budget, shifting the five ongoing transportation maintenance budgets into a separate fund, which provides a clearer vision for such maintenance. This fund will be funded at exactly the amount of the year’s expenditures via a transfer from the General Fund, and thus will not have funds available at year end.

Transportation Improvement Program (TIP)

The TIP identifies the priority of federally funded highway, transit, and alternative mode transportation (trails) improvements to be completed by the Colorado Department of Transportation (CDOT) and other local government sponsors. The TIP is prepared by the Denver Regional Council of Governments (DRCOG), in cooperation with CDOT and the local implementing agency (the city).

Undesignated Fund Balance

Undesignated fund balance includes those portions of total funds available that may be spent for any purpose.

Urban Renewal

Urban renewal is the process of revitalizing a blighted urban area through large-scale redevelopment or new development.

Variable-Hour Position

Refers to a position that the city reasonably believes will vary in the hours worked and length of services with the city. Employees in such positions may be eligible for benefits in compliance with the Affordable Care Act (ACA).

Visit Aurora

Visit Aurora is the official destination marketing organization for the City of Aurora and acts as the primary liaison between meeting planners and hotel partners.

Wastewater Fund

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

Water Fund

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

ACRONYMS

| | | | |
|---------------|---|---------------|--|
| ACAD | Aurora Cultural Arts District | CAPSTC | City of Aurora Public Safety Training Center |
| ACED | Adams County Economic Development | CARES | Coronavirus Aid, Relief, and Economic Security Act |
| ACLC | Aurora Capital Leasing Corporation | CATPA | Colorado Auto Theft Prevention Authority |
| ACFR | Annual Comprehensive Financial Report | CBI | Colorado Bureau of Investigation |
| ACOF | Aurora Community of Faith | CCIC | Colorado Crime Information Center |
| AdCo | Adams County Open Space Fund | CCSD | Cherry Creek School District |
| ADA | Americans with Disabilities Act | CDBG | Community Development Block Grant |
| AEDC | Aurora Economic Development Council | CDOT | Colorado Department of Transportation |
| AFB | Air Force Base | CHCD | Citizens' Advisory Committee on Housing, Community Development |
| AFR | Aurora Fire Rescue | CHDO | Community Housing Development Organizations |
| AFY | Aurora For Youth | CIP | Capital Improvement Program |
| A-GRIP | Aurora Youth Development and Gang Reduction Implementation Plan | CLG | Certified Local Government |
| AIPP | Art In Public Places | CMATT | CATPA Metropolitan Auto Theft Team |
| AKCRT | Aurora Key Community Response Team | CML | Colorado Municipal League |
| AMC | Aurora Municipal Center | COP | Certificate of Participation |
| AMRT | Aurora Mobile Response Team | COOP | Continuity of Operations Plan |
| APA | Aurora Police Association | CPF | Capital Projects Fund |
| APAC | Aurora Police Activities Club | CRT | Crisis Response Team |
| APD | Aurora Police Department | CPI | Consumer Price Index |
| ARPA | American Rescue Plan Act of 2021 | CSI | Crime Scene Investigation |
| ArCo | Arapahoe County Open Space Fund | CTF | Conservation Trust Fund |
| AURA | Aurora Urban Renewal Authority | CWAC | Citizens' Water Advisory Committee |
| BID | Business Improvement District | DBC | Department Budget Coordinator |
| BMUT | Building Materials Use Tax | DCM | Deputy City Manager |
| BRD | Building Repaid Fund | DEI | Diversity, Equity, & Inclusion |
| CABC | Citizens' Advisory Budget Committee | | |
| CAD | Computer Aided Dispatch | | |

Appendix 17 – Glossary

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|------------------|--|--------------|---|
| DIA | Denver International Airport | GREAT | Gang Resistance Education and Training |
| DMIF | Destination Marketing Improvement Fee | HCS | Housing and Community Services |
| DR | Disaster Recovery | HIDTA | High Intensity Drug Trafficking Area |
| DRCOG | Denver Regional Council of Governments | HOAP | Home Ownership Assistance Program |
| DRF | Development Review Fund | HOME | Home Investment Partnership |
| DUI | Driving Under the Influence | HR | Human Resources |
| EA | Environmental Assessment | HRIS | Human Resources Information Systems |
| EEOC | Equal Employment Opportunity Commission | HRC | Human Relations Commission |
| EMS | Emergency Medical Services | HUD | United States Department of Housing and Urban Development |
| EOEP | Elected Officials and Executive Personnel’s Defined Benefit Plan | HUTF | Highway Users Taxes and Fees |
| ERP | Enterprise Resource Planning | HVAC | Heating Ventilation Air Conditioning |
| ESG | Emergency Solutions Grant | IAFF | International Association of Fire Fighters |
| ESWU | Employee Support and Wellness Unit | ICMA | International City/County Management Association |
| FAST | Fugitive Apprehension and Surveillance Team | IGA | Intergovernmental Agreement |
| FRA | Fitzsimons Redevelopment Authority | IRS | Internal Revenue Service |
| FRB | Force Review Board | IT | Information Technology |
| FTE | Full-Time Equivalent | IWMP | Integrated Water Master Plan |
| G & G | Gift and Grants Fund | IVR | Interactive Voice Recognition |
| GDP | Gross Domestic Product | JAG | Justice Assistance Grant |
| GERP | General Employees Retirement Plan | MDC | Mobile Data Computer |
| GFOA | Government Finance Officers Association | MET | Motorecycle Enforcement Team |
| GID | General Improvements District | MGD | Millions of Gallons per Day |
| GIS | Geographic Information System | MHz | Megahertz |
| GO | General Obligation | MSU | Medical Service Unit |
| GOCO | Great Outdoors Colorado Trust Fund | NCIC | National Crime Information Center |
| GON | Graffiti Off Neighborhoods | NFPA | National Fire Protection Association |
| GRASP | Gang Rescue and Support Project | NIBRS | National Incident-Based Reporting System |

Appendix 17 – Glossary

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|----------------|---|------------------|---|
| NLC | National League of Cities | RTD | Regional Transportation District |
| NPDES | National Pollutant Discharge Elimination System | SAFER | Staffing for Adequate Fire and Emergency Response |
| NSP | Neighborhood Stabilization Program | SCADA | Supervisory Control and Data Acquisition |
| O&M | Operations and Maintenance | SCBA | Self-Contained Breathing Apparatus |
| OAR | Original Aurora Renewal | SCFD | Scientific and Cultural Facilities District |
| OBFP | Office of Budget and Financial Planning | SEAM | Southeast Area Maintenance Facility |
| ODA | Office of Development Assistance | SID | Special Improvement District |
| OEM | Office of Emergency Management | SRO | School Resource Officer |
| OIIA | Office of International and Immigrant Affairs | SWAT | Special Weapons and Tactics Team |
| OPT | Occupational Privilege Tax | SWMP | Storm Water Master Plan |
| OSF | Open Space Fund | T & D | Transmission and Distribution |
| OSNR | Open Space and Natural Resources | TABOR | Taxpayer’s Bill of Rights |
| PAR | Police Area Representative | TEMS | Tactical Emergency Medical Support |
| PCIDSS | Payment Card Industry’s Digital Security Standard | TIF | Tax Increment Finance |
| PDF | Parks Development Fund | TIP | Transportation Improvement Program |
| PEG | Public, Educational, and Government Franchise Fee | TOD | Transit-Oriented Development |
| PPE | Personal Protective Equipment | UFL | Unified Forensic Lab |
| PRL | Photo Red Light | UPS | Uninterruptible Power Supply |
| PROS | Parks, Recreation & Open Space | USPS | United States Postal Service |
| PSS | Professional Standards Section | WISE | Water Infrastructure and Supply Efficiency |
| PUC | Public Utilities Commission | VA | Veterans Affairs |
| PWP | Prairie Waters Project | VHBE | Variable-Hour Employee |
| RAQC | Regional Air Quality Council | VoIP | Voice over Internet Protocol |
| RAVEN | Regional Anti-Violence Enforcement Network | VPN | Virtual Private Network |
| RFID | Radio Frequency Identification | WPF | Water Purification Facility |

