



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

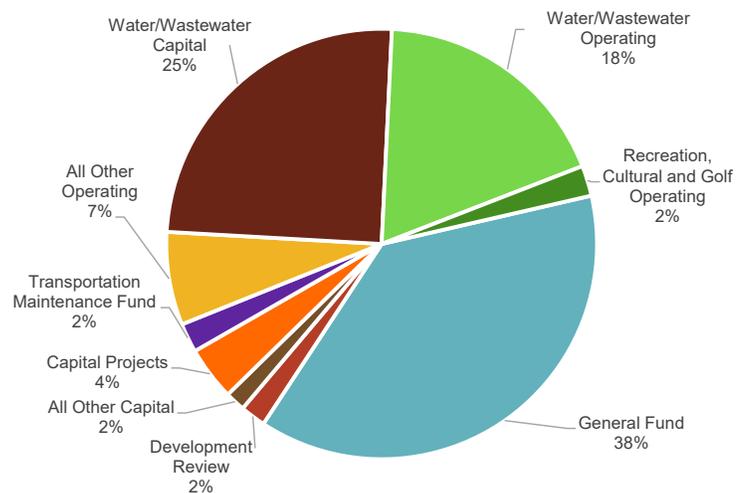
The city’s budgeted funds include the General Fund, Capital Projects Fund, Water and Wastewater funds, Recreation and Golf Courses funds, Development Review Fund, and various other internal service, special revenue, and debt service funds. Appropriations for these funds provide for operating, debt service, 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

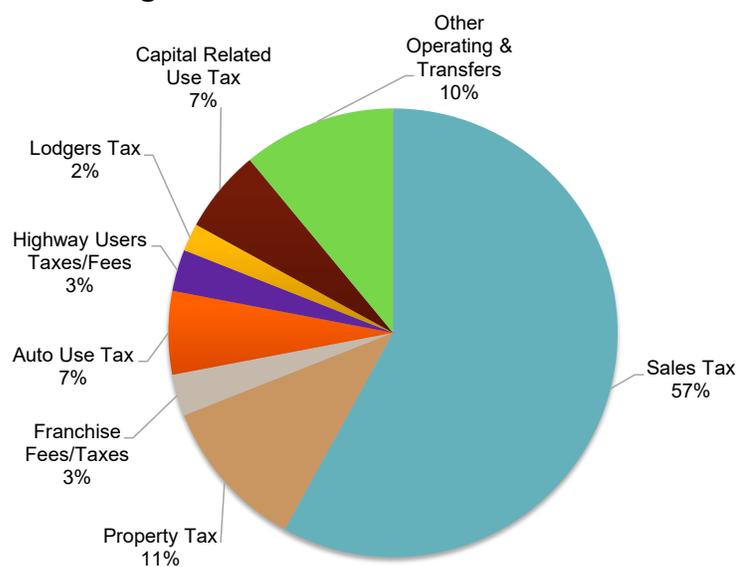


Table 2 provides a summary of General Fund sources of revenue

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.

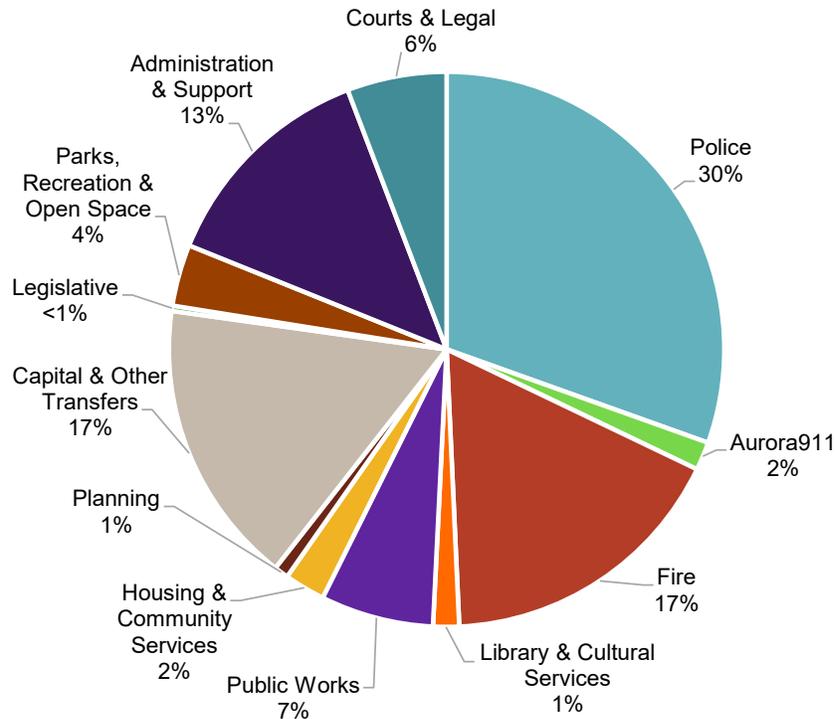
Table 2. Summary of Key General Fund Revenue Sources

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 Niderman 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