

AGENDA
City of Aurora Budget Committee Meeting
Wednesday, May 1, 2024, at 7:00 P.M.
City Council Chambers, Aurora City Hall
21420 Main Street NE, Aurora, OR 97002

To participate via Zoom:

<https://us02web.zoom.us/j/83082635759?pwd=ZENhZkQ0ZW5ZN1hBM1ljQUdUcXhiUT09>

Meeting ID: 830 8263 5759

Passcode: 747354

1. Call to Order the City of Aurora Budget Committee Meeting

Roll Call

Mayor Asher
Councilor Berard
Councilor Rhoden-Feely
Councilor Veliz
Councilor Roper

Member Boyce
Member McLaren
Member Mikulic
Member Schaefer

2. Election of Budget Committee Chair

3. Consent Agenda

a) Budget Committee Meeting Minutes – May 17, 2023

4. Visitors

There will be no comments at this time. Public comments will be taken at the next scheduled meeting.

5. Budget Message

6. Overview of the Proposed Fiscal Year 2024 / 2025 Budget Document

7. Adjourn

Minutes
City of Aurora Budget Committee Meeting
Wednesday, May 17, 2023, 7:00 P.M.
City Council Chambers, Aurora City Hall
21420 Main Street NE, Aurora, OR 97002

STAFF PRESENT: Stuart Rodgers, City Recorder; Mary Lambert, Finance Officer; Mark Gunter, Public Works Superintendent

STAFF ABSENT: None

VISITORS PRESENT: Julie Sixkiller, Lianne Miranda, Rick Brownell via Zoom

1. Call to Order the City of Aurora Budget Committee Meeting

Chair Byron Schriever called the meeting to order at 7:02 p.m.

Roll Call - Taken by City Recorder Stuart Rodgers

Mayor Asher - Present

Councilor Berard- Absent

Councilor Rhoden-Feely - Present

Councilor Roper - Present

Councilor Veliz - Absent

Member Boyce – Present

Member McLaren - Absent

Member Mikulic - Absent

Member Schaefer - Present

Member Schriever - Present

2. Consent Agenda

a) Budget Committee Meeting Minutes – April 26, 2023

Finance Officer Lambert noted a change in the minutes – Councilor Roper had been marked as absent but was present.

Joseph Schaefer moved to approve the consent agenda as amended. The motion was seconded by Brian Asher and passed unanimously.

3. Visitors

There were no visitor comments

4. Review and Discussion of the Proposed Fiscal Year 2023 / 2024 Budget Document

Lambert provided updated budgets with a sheet noting changes. Schaefer asked if the portion of water line on 99E near Ottaway that needs replaced is in this budget. It is not. It will be replaced when the 2nd water reservoir is complete so the work can be completed without the need to shut the water down for the entire city. Laurie Boyce asked what the Emergency Management Equipment line item is for. It is available if needed with no specific items. Boyce then asked if the Aurora Emergency Preparedness Team would be able to access some of those funds. A request would need to be submitted to the City Council. There was no further discussion.

5. Public Hearing Regarding the Use of State Revenue Share Funds

Budget Chair Schriever opened the public hearing at 7:13 p.m. and read a statement regarding State Revenue Sharing Funds (attached). The hearing closed at 7:48 p.m. with only the allocation to Aurora Colony Days fund. Requests for funds from this line item may be submitted to City Hall.

6. Motion to Approve the Proposed Budget or Continue Meeting

Joseph Schaefer moved to approve the proposed budget as discussed. The motion was seconded by Laurie Boyce and passed unanimously.

7. Adjourn

Schriever adjourned the meeting at 7:49 p.m.

Byron Schriever, Chair

ATTEST:

Mary C. Lambert, Budget Officer, Finance Officer

Call to Order a Hearing for the use of State Revenue Sharing Funds at 7:13 pm:

Per ORS 221.770, the city receives a share of liquor revenues quarterly in addition to the per capita liquor tax revenue received monthly. These funds are known as State Revenue Sharing funds. Use of these funds is unrestricted but public hearings before the budget committee and city council regarding the city's use of these funds is required.

The 2023-2024 Proposed Budget estimates \$14,000 to be received in the fiscal year. Of that \$14,000, the Proposed Budget has a General Fund transfer of \$6,000 to the Aurora Colony Days Fund. The remaining \$8,000 has not been allocated to any specific items or projects. It is in the General Fund Community Development department.

Are there any comments or recommendations for use of the 2023-2024 Revenue Sharing funds?

The hearing is closed at 7:48 pm

CITY OF AURORA

BUDGET MESSAGE

FISCAL YEAR 2024-2025

INTRODUCTION

The proposed budget has been prepared in accordance with Oregon Local Budget Law, as prescribed in the Oregon Statutes. Additionally, the document is consistent with governmental accounting and financial reporting standards.

Pursuant to Oregon Budget Law, the budget message must contain certain information which assists the reader of the budget in understanding major differences in the proposed budget from the current year adopted budget. For example, ORS 294.403 requires that the budget message must:

- Explain the budget document
- Include a brief description of the proposed financial policies for the coming fiscal year
- Describe the significant features of the proposed budget
- Explain major changes in financial policy

This year's budget is prepared by Mary Lambert – Budget Officer. The mayor and city staff contributed to the projections.

MAJOR FACTORS

This year's budget process takes place in a time of high inflation with a strong economy. As such, every effort is being made to keep the city services operating and continually looking toward our future growth.

Although slowing, we continue to see residential and commercial development which not only provides revenue in the form of building permits but also in system development funds and the city's tax base.

The new lighted pedestrian crossings we added to last year's budget will instead be installed in this budget year. Oregon Department of Transportation will be funding these with Sidewalk Improvement Project funds.

We were fortunate to receive grant money for much needed water and sewer projects. The Well Number 3 Replacement Project is moving forward and drilling will be complete this budget cycle. The Water Storage Tank & Pump Station Project and the Wastewater Treatment Facility Project are almost through engineering and will start later in this year's Budget cycle.

A site was purchased, and geological testing has been completed on the location of the Water Storage Tank & Pump Station. Engineering and preliminary plans have been completed. Site preparation will begin this budget year.

The Wastewater Treatment Facility Project has seen the completion and adoption of an updated Wastewater Facilities Planning Study, outlining the best option for increasing our capacity. With the passage of the bond measure last year, the city has started the process of determining the best allocation of those funds. The final payment on the current Wastewater Facility bond will be made in this the current year budget, 2023-2024. We anticipate accessing the new bond funds next Budget cycle.

Brian Asher - Mayor

BUDGET OFFICER'S COMMENTS

This budget year we expect to see real progress on our major infrastructure projects. Most funds were carried over for the Pedestrian Crossing and Well 3 Replacement. The Water Storage and Pump Station and Wastewater Facility projects are based on reimbursement, so no funds were carried over. Completion of the Pedestrian Crossing and Well 3 Replacement projects are anticipated during this upcoming budget cycle while the 2 much larger projects should see steady progress. With the final payment of the Series 2009 Bond happening in the 2023-2024 budget, there will be no overlap of the old and the new bond which is expected to be sold in late June this year. Again, we are including the potential of new infrastructure grant money in this budget. Interest rates remain high and is reflected in this budget. Below, you will find more detail on each of the 18 funds included in this budget.

General Fund

Revenues

Franchise Fees: Franchise fees are assessments for a utility company's use of the City's right of way. Included are agreements with CenturyLink, Astound (Formerly WAVE Communications), Republic Services, Portland General Electric and NW Natural Gas. I have budgeted an increase based on the previous three-year trend.

Fees for Services: Fees for services include nuisance abatement and copy fees. This is not a significant source of revenue.

Licenses and Permits: Licenses and permits include building permit fees, engineering fees, planning fees, business license fees, and park reservation fees. This budget reflects little change in building projects and business license fees and an increase in park reservation fees.

Rents: Rent is currently received from two communications companies renting space on the old water tower. Approximately \$2,710 will be collected per month from T-Mobile and Verizon.

Intergovernmental: Intergovernmental revenue includes state revenue sharing, and a share of state cigarette, liquor and marijuana taxes. A small decrease is anticipated. Also included are grants received from various agencies. This budget includes potential grant money for our Urban Growth Boundary projects, a new grant from Marion County Community Prosperity and an Historic District pass through grant.

Fines, Penalties & Forfeits: Fines, penalties and forfeits include primarily court fine revenue and fees collected through the municipal court. This number has decreased based on current year to date revenue and a downward trend.

Interest: Interest includes all interest earned in the Local Government Investment Pool (LGIP). This interest is distributed to each fund on a percentage basis. An increase in rates, as well as a stable account balance, is reflected in this budget.

Taxes to Balance: Taxes to balance include the maximum property tax levy allowed based on the City's current assessed valuation, multiplied by the rate limit and reduced by the estimated taxes not collected. An increase of 3% on last year's assessed value provided by the state assessor's office has been included in this formula.

Expenditures

The two largest expenditures in The General Fund are Personnel Services and Public Safety. As in past budgets, funds will be transferred to the Aurora Colony Days Fund -Revenue Share Funds. Parks will be contributing 10% of the estimated cost of a vector trailer, ordered last budget cycle but not received yet, for public works. This cost will be shared with the Water, Sewer and Street/Storm funds. This budget also includes \$100,000 reserved from the last 2 budget cycles for future expenditures to save for upgrades at the City Park. There is another \$100,000 in the Community Development Requirements for the enhancement of the downtown business area using previous and Fiscal Year 2025 Marion County Community Prosperity Initiative grant funds.

Aurora Colony Days Fund

This Fund includes The Concerts in the Park series as well as Aurora Colony Days. Revenue to cover expenses comes from sponsorships and fees for events. This fund will receive a transfer of \$6,000 from the General Fund – Revenue Share.

Street/Storm Fund

The primary source of revenue is the ODOT highway tax apportionment which has been increased this year. This fund also receives revenue from the street lighting fee, which is used to pay the electric bill for the streetlights. ODOT has partnered with the city to build/improve 3 pedestrian crossings on Hwy 99E. The Sidewalk Improvement Program (SWIP) will fund this project with the city taking on the maintenance and repair after project completion. One half of the funding has been received and is reflected in the beginning fund balance. It is anticipated the project will be complete this budget year. Also in expenditures is 20% of the estimated cost of the vector trailer.

Street Reserve Fund

All revenue from the street maintenance fees paid by our residents is accruing in this fund. As stated in Resolution Number 778, all money deposited to this fund will be used only for street improvements, maintenance and/or upgrades. This budget does not increase this fee. There are no planned expenditures, but these funds may be tapped if necessary. This fund will be reviewed in 2030.

Water Operating Fund

The Water Fund, an enterprise fund, receives revenue from water billing. All revenue in this fund pays for water cost of production, maintenance, upgrades, regulatory fees and sales. As required by Resolution 726, a rate increase of 3.6% (Annual Consumer Price Index, West Region - December 2023) of the base rate is included in this budget. This budget reflects the savings for the replacement of Well 3 in the beginning fund balance and includes a transfer of those funds to the Water Reserve Fund to complete Well 6 (replacing Well 3) drilling and housing. Expenses include 35% of the cost of the vector trailer.

Water Reserve Fund

The reserve fund is for maintaining, improving, or expanding the water system. If not renewed, this fund expires in 2026. In Fiscal Year 2022 and 2023 we received a total of \$730,727 in American Rescue Plan Act funds. With these funds and the funds transferred from the Water Operating Fund, we will drill and house Well 6 on the property where the new Water Storage Tank and Pump Station will be. Also in this budget is a grant of \$1,000,000 that had been promised for the improvement of the water line on Ehlen Road but has been amended to improve the water line on Main Street instead. This project will be completed in this budget year.

Water Storage Tank / Pump Station

This fund was added in Fiscal Year 2023 to track the expenditures and reimbursements for the addition of a new water storage tank and pump station, approved for Federal American Rescue Plan Act grant funds. This fund is reimbursed when approved expenditures are submitted. I have allocated approximately 85% of the remaining balance to be spent this year. All funds must be obligated by December 31, 2024, with a project completion date of September 1, 2026.

Sewer Operating Fund

The Sewer Fund, an enterprise fund, receives revenue from a fixed sewer billing rate. All revenues in this fund pay for wastewater collection, treatment, disposal, system maintenance, upgrades and regulatory fees. As required by Resolution 727, a rate increase of 3.6% (Annual Consumer Price Index, West Region - December 2023) of the base rate is included in this budget. A transfer to the Water Reserve Fund is included for the obligation of funds from the city to the Wastewater Treatment Facility Project. There is also 35% of the cost of a vector trailer included.

Sewer Reserve Fund

The reserve fund is for maintaining, improving, or expanding the sewer system. This fund expires in 2026 unless renewed. The main source of revenue is a transfer from the Sewer Operating Fund. There is a transfer of \$300,000 into this fund from the Sewer Operating Fund to meet the city's obligation of funds toward the Wastewater Treatment Facility Project. I have also budgeted for the possibility of additional grant money received toward this project.

Wastewater Treatment Facility Project

This fund was added to track the expenditures and reimbursements for the construction of a new wastewater treatment facility, approved for Federal American Rescue Plan Act grant funds. I have allocated approximately 50% of the remaining funds to be spent this year. The project completion deadline is September 1, 2026.

General Obligation Bond

This budget reflects the retiring of the Series 2009 Bond and the Beginning of the Series 2024 Bond, passed in May of 2022 and anticipated being sold in late June of 2024. The bond payments are funded by a property tax levy that is separate from the General Fund tax levy. This budget includes a transfer of \$50,000 from the Special Projects – Bond Fund which is a portion of the anticipated interest received in that fund.

System Development Charge Funds

In all four SDC funds, revenue calculations are based on two new construction permits, as new construction has slowed. SDCs are generated through building permits for new construction. Expenditures are restricted by law. There have been no specific projects identified in this budget.

Park Reserve Fund

The reserve fund was not renewed in 2022. It is included in this budget only to reflect historical data and will no longer be part of the budget after this year.

City Hall Building Fund

The City Hall Building Fund is a “reserve” type of fund, saving toward a new City Hall. The revenue for this fund includes donations, business license surcharges and transfers from the General Fund. The proposed budget has no transfer from the General Fund but does include a transfer from the Special Projects – Bond Fund to reimburse the amount of the demolition and fencing.

Special Project - Bond Fund

This fund was created to track the proceeds from the bond sale and voter approved projects where funds are spent. It may also take in new construction grants specific to these projects, mainly the construction of the multipurpose facility. There are 2 transfers out of this fund; one to reimburse the City Hall Building Fund for recent expenditures and one to the General Obligation Bond Fund to reduce the amount of the tax levied for this budget cycles payments.

At the risk of repeating myself, I am fortunate to work for a city comprised of great people. I appreciate each and every one of you who takes the time to help not only with the budget process but in creating a wonderful community. I also appreciate the dedication of my fellow staff. They take good care of the city while being fiscally responsible, making my job that much easier. Thank you!

Mary C. Lambert – Budget/Finance Officer

RESOURCES

CURRENT Assessed Value (Estimated)

154,799,729

General Fund

City of Aurora

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	547,774	584,260	584,000	1 Available cash on hand* (cash basis)	660,500			1
2	9,753	7,002	6,000	2 Previously levied taxes estimated to be received	6,000			2
3	3,077	18,760	15,000	3 Interest	22,000			3
4	1,247	0		4 Transferred IN, from other funds				4
5				5 OTHER RESOURCES				5
6	0	0	100	6 Sale of Assets, Misc	100			6
7	18,937	18,134	16,500	7 Business License Fees	15,000			7
8	0	0	100	8 Copy, Discovery and Other Fees	100			8
9	74,087	84,356	80,000	9 Franchise Fees	95,000			9
10	31,812	23,103	25,000	10 Municipal Court Fines	20,000			10
11	3,650	2,075	1,500	11 Park Reservation Fees	2,000			11
12	38,327	31,657	32,070	12 Tower Rent	32,508			12
13	902	668	600	13 Planning and Development Fees	600			13
14	21,353	66,738	30,000	14 Building Permits and Fees	20,000			14
15	12,655	25,948	7,000	15 Planning and Development Reimbursements	15,000			15
16	4,187	0	200	16 Lien / Violation Payments	200			16
17	22,757	26,232	24,250	17 Liquor, Cigarette, Marijuana Tax	24,000			17
18	12,890	13,658	14,000	18 State Revenue Sharing	13,500			18
19	1,000	0	1,000	19 Planning Tech and Assistance Grant (Bi annual)	0			19
20	0	899	1,000	20 HRB Historic Preservation Grant	16,500			20
21	15,000	15,000	15,000	21 Scholarships, Grants, Donations	60,000			21
22	0	0	25,000	22 UGB Project Grants	10,000			22
23	10,000	0	2,500	23 UGB Project Donations	2,500			23
24	8,730	0	0	24 Coronavirus Relief Funds Grant				24
25	49,091	9,818	0	25 FEMA Winter Storm Reimbursement				25
26				26				26
27				27				27
28				28				28
29	887,229	928,308	880,820	29 Total resources, except taxes to be levied	1,015,508	0	0	29
30			349,766	30 Taxes estimated to be received	360,813			30
31	327,402	347,630		31 Taxes collected in year levied				31
32	1,214,631	1,275,938	1,230,586	32 TOTAL RESOURCES	1,376,321	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund

City of Aurora

	Historical Data			REQUIREMENTS SUMMARY	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				1	PERSONNEL SERVICES				1
2	118,205	125,629	136,691	2	Salaries	147,175	0	0	2
3				3					3
4	50,487	60,571	83,743	4	Benefits	88,416	0	0	4
5				5					5
6				6					6
7				7					7
8	168,692	186,200	220,434	8	TOTAL PERSONNEL SERVICES	235,591	0	0	8
9	2.05	2.05	2.05	9	Total Full-Time Equivalent (FTE)	2.05	2.05	2.05	9
10				10	MATERIALS AND SERVICES				10
11	262,943	264,168	304,911	11	Administration and Finance (See LB-30, Page 3)	308,903	0	0	11
12	62,699	116,154	222,300	12	Community Development (See LB-30, Page 4)	234,500	0	0	12
13	9,528	5,862	10,600	13	Municipal Court (See LB-30, Page 5)	9,600	0	0	13
14	21,336	18,872	32,500	14	Public Facilities (See LB-30, Page 6)	32,500	0	0	14
15	27,164	38,519	60,650	15	Parks (See LB-30, Page 7)	61,950	0	0	15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	383,670	443,575	630,961	27	TOTAL MATERIALS AND SERVICES	647,453	0	0	27
28				28	CAPITAL OUTLAY				28
29	0	0	5,000	29	Administration and Finance (See LB-30, Page 3)	5,000	0	0	29
30	13,687	0		30	Community Development (See LB-30, Page 4)	100,000	0	0	30
31	9,822	10,562	60,000	31	Public Facilities (See LB-30, Page 6)	0	0	0	31
32			11,000	32	Parks (See LB-30, Page 7)	11,000	0		32
33				33					33
34				34					34
35	23,509	10,562	76,000	35	TOTAL CAPITAL OUTLAY	116,000	0	0	35
36	575,871	640,337	927,395	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	999,044	0	0	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

City of Aurora

Historical Data			REQUIREMENTS FOR: <u>Administration</u>	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	PERSONNEL SERVICES			1
2	101,742	107,858	2	Salaries	126,229		2
3	40,899	50,877	3	Benefits	72,603		3
4			4				4
5	142,641	158,735	5	TOTAL PERSONNEL SERVICES	198,832	0	0
6	1.72	1.72	6	Total Full-Time Equivalent (FTE)	1.72	1.72	1.72
7			7	MATERIALS AND SERVICES			7
8	2,262	11,271	8	Contract Services	10,000		8
9	796	831	9	Copier Lease/Maintenance Contract	2,000		9
10	156	0	10	Repair and Maintenance	1,000		10
11	17,097	8,450	11	Legal	15,000		11
12	2,408	3,002	12	Property / Liability Insurance	4,200		12
13	525	645	13	Mileage	800		13
14	2,620	2,195	14	Office Expense	5,000		14
15	2,214	4,557	15	Staff Training and Conference	5,000		15
16	5,500	6,252	16	Audit	7,600		16
17	0	0	17	Office Equipment	2,500		17
18	3,552	4,077	18	Phone / Fax / Internet	4,800		18
19	874	1,192	19	Postage & meter lease	1,900		19
20	569	260	20	Staff Professional Dues and Fees	1,000		20
21	3,039	3,190	21	Springbrook Lease	3,700		21
22	275	275	22	Ethics Commission Fee			22
23	3,184	3,178	23	IT Services	4,400		23
24	111	162	24	Bank and Finance Charges	200		24
25	0	0	25	Internet Service -			25
26	195,007	214,631	26	Police Contract Services	239,803		26
27	22,754	0	27	Bond Services			27
28			28				28
29			29				29
30	262,943	264,168	30	TOTAL MATERIALS AND SERVICES	308,903	0	0
31			31	CAPITAL OUTLAY			31
32	0	0	32	Equipment	5,000		32
33			33				33
34			34				34
35	0	0	35	TOTAL CAPITAL OUTLAY	5,000	0	0
36	405,584	422,903	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	512,735	0	0

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

City of Aurora

Historical Data			REQUIREMENTS FOR: <u>Community Development</u>	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	PERSONNEL SERVICES			1
2			2				2
3			3				3
4	0	0	4	TOTAL PERSONNEL SERVICES			0
5			5	Total Full-Time Equivalent (FTE)			0
6			6	MATERIALS AND SERVICES			6
7	0	478	7	Aurora City Council	500		7
8	0	0	8	Aurora Planning Commission	300		8
9	105	0	9	Historic Review Board	200		9
10	30	603	10	City Official Training, Conference, Mileage	5,000		10
11	3,924	2,133	11	Dues and Publications	4,500		11
12	12,536	18,024	12	Planning Consultant - City Paid	12,000		12
13	10,847	7,999	13	Planning Consultant - Billed to Applicant	8,000		13
14	8,883	12,519	14	City Engineer - Billed to Applicant	12,000		14
15		7,500	15	City Engineer - City Paid	7,500		15
16	940	169	16	Publishing and Posting Fees	2,000		16
17	13,820	31,966	17	Building Permit Contract / Fees	10,000		17
18	1,400	3,920	18	State of Oregon Surcharge Fees	1,200		18
19	820	180	19	Planning Assistance Grant (Bi annual)	0		19
20	76	0	20	Abatement and Lien Expense	200		20
21	1,008	2,573	21	Revenue Share Projects-	7,500		21
22	2,280	20,749	22	NM School District Excise Tax	3,000		22
23	899	6,754	23	HRB Historic Preservation Grant Project	16,500		23
24	0	0	24	UGB Project Consultants	70,000		24
25	0	0	25	UGB Project Legal Fees	10,000		25
26	0	0	26	UGB Project Planning Fees	20,000		26
27	0	0	27	Economic Opportunities Analysis	29,600		27
28	2,046	2,000	28	Emergency Management Equipment	2,500		28
29	325	768	29	Community Outreach	2,000		29
30	2,760	5,319	30	Legal	10,000		30
31			31				31
32			32				32
33	62,699	116,154	32	TOTAL MATERIALS AND SERVICES			234,500
34			33	CAPITAL OUTLAY			34
35			34	Capital Projects	100,000		35
36	0	0	35	TOTAL CAPITAL OUTLAY			100,000
37	62,699	116,154	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			334,500

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund

City of Aurora

	Historical Data			REQUIREMENTS FOR: <u>Municipal Court</u>	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	PERSONNEL SERVICES				1
2			2					2
3			3					3
4			4					4
5			5					5
6			6					6
7			7					7
8	0	0	0	8 TOTAL PERSONNEL SERVICES	0	0	0	8
9			9	Total Full-Time Equivalent (FTE)				9
10			10	MATERIALS AND SERVICES				10
11	0	0	500	11 Office Expense	500			11
12	7,728	4,062	7,000	12 Court Revenue Payments to Others	6,000			12
13	1,800	1,800	2,500	13 Court Judge	2,500			13
14	0	0	600	14 Court Interpreter	600			14
15			15					15
16			16					16
17			17					17
18			18					18
19			19					19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25			25					25
26			26					26
27	9,528	5,862	10,600	27 TOTAL MATERIALS AND SERVICES	9,600	0	0	27
28			28	CAPITAL OUTLAY				28
29			29					29
30			30					30
31			31					31
32			32					32
33			33					33
34			34					34
35	0	0	0	35 TOTAL CAPITAL OUTLAY	0	0	0	35
36	9,528	5,862	10,600	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	9,600	0	0	36

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund

City of Aurora

Historical Data				REQUIREMENTS FOR: <u>Public Facilities</u>	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1			1	PERSONNEL SERVICES				1
2			2					2
3			3					3
4			4					4
5			5					5
6			6					6
7			7					7
8	0	0	0	8 TOTAL PERSONNEL SERVICES	0	0	0	8
9				9 Total Full-Time Equivalent (FTE)				9
10			10	MATERIALS AND SERVICES				10
11	3,553	2,494	6,000	11 Operating Materials and Supplies	6,000			11
12	491	404	5,000	12 Repair and Maintenance	5,000			12
13	4,330	4,349	6,500	13 Electricity and Heating	6,500			13
14	4,669	4,474	6,500	14 City Hall & Public Restroom Janitorial Services	6,500			14
15	8,293	7,151	8,500	15 Planter Strips, 2nd St Restroom Area Maint	8,500			15
16			16					16
17			17					17
18			18					18
19			19					19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25			25					25
26			26					26
27	21,336	18,872	32,500	27 TOTAL MATERIALS AND SERVICES	32,500	0	0	27
28			28	CAPITAL OUTLAY				28
29	13,687	0	60,000	29 Capital Projects				29
30			30					30
31			31					31
32			32					32
33			33					33
34			34					34
35	13,687	0	60,000	35 TOTAL CAPITAL OUTLAY	0	0	0	35
36	35,023	18,872	92,500	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	32,500	0	0	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

City of Aurora

Historical Data				REQUIREMENTS FOR: <u>Parks</u>	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	PERSONNEL SERVICES			1
2	16,463	17,771	2	Salaries	20,946		2
3			3				3
4	9,588	9,694	4	Benefits	15,814		4
5			5				5
6			6				6
7			7				7
8	26,051	27,465	8	TOTAL PERSONNEL SERVICES	36,760	0	8
9	0.33	0.33	9	Total Full-Time Equivalent (FTE)	0.33	0.33	9
10			10	MATERIALS AND SERVICES			10
11	4,021	3,964	11	Operating Material and Supplies	12,000		11
12	4,273	472	12	Contract Services	6,000		12
13	1,306	1,024	13	Electricity and Heating	2,200		13
14	1,269	1,637	14	Property / Liability Insurance	2,500		14
15	527	4,859	15	Repair and Maintenance	7,000		15
16	889	1,362	16	Vehicle / Equipment Operation & Maintenance	1,750		16
17	0	11,350	17	Tree Removal and Pruning	12,000		17
18	2,292	2,338	18	Contract Services / Janitorial	3,500		18
19	12,587	11,513	19	Park Landscape Mainenance	15,000		19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27	27,164	38,519	27	TOTAL MATERIALS AND SERVICES	61,950	0	27
28			28	CAPITAL OUTLAY			28
29		10,100	29	Equipment / Projects	11,000		29
30	9,822	462	30	Aurora Mills Park Project			30
31			31				31
32			32				32
33			33				33
34			34				34
35	9,822	10,562	35	TOTAL CAPITAL OUTLAY	11,000	0	35
36	63,037	76,546	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	109,710	0	36

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

City of Aurora

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0			4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0			9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0			13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0			17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0			21
22				22 INTERFUND TRANSFERS				22
23	50,000	0	0	23 Transfer to City Hall Building	0	0	0	23
24	4,500	8,000	6,000	24 Transfer to Aurora Colony Days Fund	6,000			24
25		26,000	0	25 Transfer to Street/Storm Fund	0	0		25
26				26				26
27				27				27
28				28				28
29	54,500	34,000	6,000	29 TOTAL INTERFUND TRANSFERS	6,000	0	0	29
30			197,191	30 OPERATING CONTINGENCY	271,277			30
31	54,500	34,000	203,191	31 Total Requirements NOT ALLOCATED	277,277	0		31
32	575,871	640,337	927,395	32 Total Requirements for ALL Org.Units/Programs within fund	999,044		0	32
33			100,000	33 Reserved for future expenditure	100,000			33
34	584,260	601,601		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	1,214,631	1,275,938	1,230,586	36 TOTAL REQUIREMENTS	1,376,321	0	0	36

RESOURCES

Aurora Colony Days Fund est 2015-2016

City of Aurora

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2024-2025				
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1	12,412	20,354	15,000	1	Available cash on hand* (cash basis)	19,000			1
2	72	480	400	2	Interest	600			2
3	4,500	8,000	6,000	3	Transferred IN, from General Fund	6,000			3
4				4					4
5				5	OTHER RESOURCES				5
6	450	250	10	6	Donations	10			6
7	11,500	13,009	13,000	7	Sponsorships	13,500			7
8				8					8
9	0	0	50	9	Fees - Run / Walk	1,700			9
10	500	2,880	600	10	Fees - Vendor	700			10
11	0	0	10	11	Fees - Other	10			11
12				12					12
13				13					13
14	75			14	Donations				14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	29,509	44,973	35,070	29	Total resources, except taxes to be levied	41,520	0	0	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	29,509	44,973	35,070	32	TOTAL RESOURCES	41,520	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Aurora Colony Days Fund

City of Aurora

1	Historical Data			2	REQUIREMENTS FOR: <u>Aurora Colony Days</u>	Budget for Next Year 2024-2025			3
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				1	PERSONNEL SERVICES				1
2	2,218	2,375	2,586	2	Salaries	2,753			2
3				3					3
4	1,039	1,190	1,681	4	Benefits	1,768			4
5				5					5
6				6					6
7				7					7
8	3,257	3,565	4,267	8	TOTAL PERSONNEL SERVICES	4,521	0	0	8
9	0.04	0.04	0.04	9	Total Full-Time Equivalent (FTE)	0.04	0.04	0.04	9
10				10	MATERIALS AND SERVICES				10
11	2,900	7,350	11,000	11	Concert	11,000			11
12	0	0	200	12	Vendor	200			12
13	0	0	1,000	13	Run / Walk	1,500			13
14	0	1,337	1,000	14	Parade	1,400			14
15	0	175	500	15	Car Show	750			15
16	2,710	7,955	10,000	16	Shared Expenses	10,000			16
17	288	0	500	17	City Improvements	500			17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	5,898	16,817	24,200	27	TOTAL MATERIALS AND SERVICES	25,350	0	0	27
28				28	CAPITAL OUTLAY				28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	0	0	0	35	TOTAL CAPITAL OUTLAY	0	0	0	35
36	9,155	20,382	28,467	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	29,871	0	0	36

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Aurora Colony Days Fund

City of Aurora

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			Line Item
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	0	0	0	29 TOTAL INTERFUND TRANSFERS	0	0	0	29
30			6,603	30 OPERATING CONTINGENCY	11,649		0	30
31	0	0	6,603	31 Total Requirements NOT ALLOCATED	11,649	0	0	31
32	9,155	20,382	28,467	32 Total Requirements for ALL Org.Units/Programs within fund	29,871		0	32
33				33 Reserved for future expenditure				33
34	20,354	24,591		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	29,509	44,973	35,070	36 TOTAL REQUIREMENTS	41,520	0	0	36

RESOURCES

Street / Storm Operating Fund

City of Aurora

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2024-2025				
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1	166,118	185,721	732,000	1	Available cash on hand* (cash basis)	721,000			1
2	944	21,099	13,000	2	Interest	20,000			2
3	0	26,000	0	3	Transferred IN From General Fund	0			3
4				4					4
5				5	OTHER RESOURCES				5
6	140	0	100	6	Sale of Assets	100			6
7	18,885	18,315	21,700	7	Street Lighting Fees	21,700			7
8	84,652	88,208	87,600	8	State Highway Taxes	89,874			8
9	0	0	0	9	Small City Allotment Grant	200,000			9
10	0	546,747	546,746	10	ODOT 99E Pedestrian Crossing Grant	546,747			10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	270,739	886,090	1,401,146	29	Total resources, except taxes to be levied	1,599,421	0	0	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	270,739	886,090	1,401,146	32	TOTAL RESOURCES	1,599,421	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Street / Storm Operating Fund

City of Aurora

Historical Data				REQUIREMENTS FOR: <u>Street / Storm Operating</u>	Budget for Next Year 2024--2025		
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	PERSONNEL SERVICES			1
2	20,265	21,696	2	Salaries	25,139		2
3			3				3
4	10,689	10,550	4	Benefits	16,450		4
5			5				5
6			6				6
7			7				7
8	30,954	32,246	8	TOTAL PERSONNEL SERVICES	41,590	0	8
9	0.34	0.34	9	Total Full-Time Equivalent (FTE)	0.34	0.34	9
10			10	MATERIALS AND SERVICES			10
11	3,146	7,153	11	Operating Materials and Supplies	8,000		11
12	24,962	40,559	12	Contract Services	35,000		12
13	1,309	1,289	13	Vehicle and Equipment Operating Expense	3,500		13
14	1,133	1,510	14	Vehicle and Equipment Repair and Maintenance	3,500		14
15	306	473	15	Street/Storm Repair and Maintenance	5,000		15
16	1,497	1,910	16	Property / Liability Insurance	2,700		16
17	16,354	19,514	17	Street Lights	21,500		17
18	0	0	18	UIC & TMDL Compliance	1,000		18
19		939	19	City Engineer	6,000		19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25	48,707	73,347	25	TOTAL MATERIALS AND SERVICES	86,200	0	25
26			26	CAPITAL OUTLAY			26
27	0	10,099	27	Equipment	15,000		27
28	0	0	28	Capital Improvements	15,000		28
29	0	0	29	Small/City Allotment Grant Project	200,000		29
30			30				30
31			31				31
32	5,357	37,609	32	ODOT 99E Pedestrian Crossing	971,692		32
33			33				33
34			34				34
35	5,357	47,708	35	TOTAL CAPITAL OUTLAY	1,201,692	0	35
36	85,018	153,301	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,329,482	0	36

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Street / Storm Operating Fund

City of Aurora

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			Line Item
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	0	0	0	29 TOTAL INTERFUND TRANSFERS	0	0	0	29
30			166,826	30 OPERATING CONTINGENCY	269,939		0	30
31	0	0	166,826	31 Total Requirements NOT ALLOCATED	269,939	0	0	31
32	85,018	153,301	1,234,320	32 Total Requirements for ALL Org.Units/Programs within fund	1,329,482		0	32
33				33 Reserved for future expenditure				33
34	185,721	732,789		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	270,739	886,090	1,401,146	36 TOTAL REQUIREMENTS	1,599,421	0	0	36

**FORM
LB-11**

This fund is authorized and re-established by resolution #779 on 6-09-2020 for the following specified purpose: Street improvements, maintenance and repair.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2030

City of Aurora

Street Reserve Fund

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			Line Item			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1				1	RESOURCES			1			
2	135,683	151,015	169,500	2	Cash on hand * (cash basis)	192,000			2		
3	788	4,685	3,100	3	Interest	6,500			3		
4				4	Transferred IN, from other funds				4		
5	14,544	14,084	14,460	5	Street Maintenance Fee	14,460			5		
6				6					6		
7				7					7		
8				8					8		
9				9					9		
10	151,015	169,784	187,060	10	Total Resources, except taxes to be levied	212,960	0	0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	151,015	169,784	187,060	13	TOTAL RESOURCES			212,960	0	0	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	0	187,060	16	Street/Storm	Capital Outlay	Improvements/repairs	212,960	0	0	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27	151,015	169,784		27	Ending balance (prior years)						27
28				28	UNAPPROPRIATED ENDING FUND BALANCE						28
29	151,015	169,784	187,060	29	TOTAL REQUIREMENTS			212,960	0	0	29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Street / Storm Drain System Development Charges

City of Aurora

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025				
Actual		Adopted Budget This Year 2023-2024				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1			1	RESOURCES					1	
2	95,435	98,712	2	Cash on hand * (cash basis)					2	
3		55,422	3	Street Reimbursement			58,608		3	
4		47,605	4	Street Improvement			49,592		4	
5		1,124	5	Storm Reimbursement			1,127		5	
6		3,260	6	Storm Improvement			3,381		6	
7			7						7	
8			8						8	
9	1,292	2,584	9	Street Reimbursement Fee			2,584		9	
10	1,448	2,896	10	Street Improvement Fee			2,896		10	
11		108	11	Storm Reimbursement Fee			108		11	
12		212	12	Storm Improvement Fee			212		12	
13			13						13	
14	537	3,046	14	Interest			4,000		14	
15			15						15	
16	98,712	107,558	16	Total Resources, except taxes to be levied			122,508	0	0	16
17			17	Taxes estimated to be received						17
18			18	Taxes collected in year levied						18
19	98,712	107,558	19	TOTAL RESOURCES			122,508	0	0	19
20			20	REQUIREMENTS **						20
21			21	Org Unit or Prog & Activity	Object Classification	Detail				21
22	0	0	22	Street/Storm	Capital Outlay	Street Reimb Projects	63,272	0	0	22
23	0	0	23	Street/Storm	Capital Outlay	Street Improvement Projects	54,248	0	0	23
24	0	0	24	Street/Storm	Capital Outlay	Storm Reimb Projects	1,275	0	0	24
25	0	0	25	Street/Storm	Capital Outlay	Storm Improvement Projects	3,713	0	0	25
26			26							26
27			27							27
28			28							28
29	98,712	107,558	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	98,712	107,558	31	TOTAL REQUIREMENTS			122,508	0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

RESOURCES

Water Operating Fund

City of Aurora

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	451,865	558,198	640,000	1 Available cash on hand* (cash basis)	700,000			1
2	2,788	17,980	12,000	2 Interest	15,000			2
3	0			3 Transferred IN				3
4				4				4
5				5 OTHER RESOURCES				5
6	363,298	345,764	360,000	6 Water Sales	370,000			6
7	200	1,525	500	7 Meter Installation Sales	500			7
8	22,986	23,141	23,100	8 Water Sales (Filtration Assessment)	23,500			8
9	45	0	100	9 NSF charges	100			9
10	2,096	2,121	2,300	10 Webpayment Convenience Fee	2,500			10
11		3,248	3,900	11 Backflow Device Test Fee	3,900			11
12				12				12
13	851	0	200	13 Sale of assets	200			13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	844,129	951,977	1,042,100	29 Total resources, except taxes to be levied	1,115,700	0	0	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	844,129	951,977	1,042,100	32 TOTAL RESOURCES	1,115,700	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Water Operating Fund

City of Aurora

Historical Data			REQUIREMENTS FOR: <u>Water Operating</u>	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	PERSONNEL SERVICES			1
2	84,759	90,602	2	Salaries	110,821		2
3			3				3
4	40,992	43,065	4	Benefits	66,364		4
5			5				5
6			6				6
7			7				7
8	125,751	133,667	8	TOTAL PERSONNEL SERVICES	177,185	0	0
9	1.62	1.62	9	Total Full-Time Equivalent (FTE)	1.62	1.62	1.62
10			10	MATERIALS AND SERVICES			10
11			11				11
12	112,338	110,088	12	See LB-31 (page 19)	193,950	0	0
13			13				13
14			14				14
15			15				15
16			16				16
17			17				17
18			18				18
19			19				19
20			20				20
21	112,338	110,088	21	TOTAL MATERIALS AND SERVICES	193,950	0	0
22			22	CAPITAL OUTLAY			22
23	0	0	23	Meters			23
24	26,950	23,565	24	Equipment	35,000		24
25	0	4,921	25	Building Improvements/Repairs	10,000		25
26	0	0	26	Water Main Improvements	100,000		26
27	0	0	27	Capital Improvements	85,000		27
28			28				28
29			29				29
30			30				30
31			31				31
32			32				32
33			33				33
34			34				34
35	26,950	28,486	35	TOTAL CAPITAL OUTLAY	230,000	0	0
36	265,039	272,241	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	601,135	0	0

**Form
OR-LB-31
Detailed Requirements**

City of Aurora

General Fund

	Historical data			Requirements for <u>Water Operating</u>	Budget for Next Year 2024-2025				
	Actual		Adopted budget this year 2023 – 2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 2021–2022	First preceding year 2022–2023							
1	22,321	21,946	25,000	1	Operating Materials and Supplies	27,000		1	
2	1,792	3,815	5,000	2	Water Test Lab	5,000		2	
3	2,773	550	5,000	3	Maintenance and Repair	5,000		3	
4	5,582	7,095	8,600	4	Property / Liability Insurance	9,500		4	
5	2,246	2,275	4,400	5	Vehicle and Equipment Operating Expense	4,500		5	
6	1,514	2,642	4,000	6	Vehicle and Equipment Repair and Maintenance	4,000		6	
7	20,553	23,215	28,000	7	Electricity and Heating	28,000		7	
8	389	779	4,000	8	Office Expense	4,000		8	
9	431	566	5,000	9	Training and Conference	6,000		9	
10	22,784	15,360	40,000	10	Contract Services	40,000		10	
11	4,794	5,349	6,500	11	Phone/Fax/Internet	7,000		11	
12	5,500	6,249	6,900	12	Audit	7,600		12	
13	475	773	1,200	13	Safety Apparel	1,500		13	
14	940	1,270	1,800	14	Postage / meter lease	2,000		14	
15	3,038	3,190	3,500	15	Springbrook Lease	3,700		15	
16	1,029	201	4,000	16	City Engineer	5,000		16	
17	0	2,601	1,500	17	Hardware/Software Support-Correct Equip/Kamstrup	1,650		17	
18	138			18	Ethics Commission Fee			18	
19	0	0	2,000	19	Reservoir Maintenance and Repair	2,000		19	
20	796	831	1,000	20	Copier Lease and Maintenance	2,000		20	
21	418			21	Internet Service			21	
22	3,184	3,178	4,400	22	IT Services	4,500		22	
23	7,054	3,243	9,000	23	Legal	9,000		23	
24	3,519	3,425	4,200	24	Webpayment Processing Fees	4,500		24	
25	1,068	1,535	2,500	25	Dues, Fees and Certifications	2,500		25	
26		0	10,000	26	Backflow Device Testing	8,000		26	
27				27				27	
28				28				28	
29				29				29	
30				30				30	
31				31				31	
32				32				32	
33				33	Total full time equivalent (FTE)*			33	
34				34	Ending balance (prior years)			34	
35				35	Unappropriated ending fund balance			35	
36	112,338	110,088	187,500	36	Total requirements	193,950	0	0	36

150-504-031 (Rev. 11-16)

*When budgeting for personnel services expenditures, include number of related FTE positions.

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Water Operating Fund

City of Aurora

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15	15,093	15,546	16,012	15 Loan Payment - Principal - Filtration System	16,492			15
16	5,799	5,346	4,880	16 Loan Payment - Interest - Filtration System	4,400			16
17	20,892	20,892	20,892	17 TOTAL DEBT SERVICE	20,892	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23				23 Transfer to Water Reserve	300,000			23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	0	0	0	29 TOTAL INTERFUND TRANSFERS	300,000	0	0	29
30			126,270	30 OPERATING CONTINGENCY	193,673		0	30
31	20,892	20,892	147,162	31 Total Requirements NOT ALLOCATED	514,565	0	0	31
32	265,039	272,241	894,938	32 Total Requirements for ALL Org.Units/Programs within fund	601,135		0	32
33				33 Reserved for future expenditure				33
34	558,198	658,844		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	844,129	951,977	1,042,100	36 TOTAL REQUIREMENTS	1,115,700	0	0	36

**FORM
LB-11**

This fund is authorized and established by resolution #707 on 6-14-2016 for the following specified purpose: maintaining, improving or expanding the water system

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2026

City of Aurora

Water Reserve Fund

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025						
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1				1	RESOURCES			1			
2	32,817	636,045	715,000	2	Cash on hand * (cash basis)	600,000		2			
3	2,036	21,077	10,000	3	Interest	20,000		3			
4				4	Transferred IN, from Water Operating Fund	300,000		4			
5	115,389	115,389	0	5	American Rescue Plan Grant			5			
6	500,000	0	1,000,000	6	Federal/State/County Grants	1,000,000		6			
7				7				7			
8				8				8			
9				9				9			
10	650,242	772,511	1,725,000	10	Total Resources, except taxes to be levied	1,920,000	0	0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	650,242	772,511	1,725,000	13	TOTAL RESOURCES	1,920,000	0	0	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	14,197	71,621	55,000	16	Water Oper	Capital Outlay	Maintain/Improve/Expand	30,000	16		
17			670,000	17	Water Oper	Capital Outlay	Well 3 Replacement-Grants	890,000	17		
18			1,000,000	18	Water Oper	Capital Outlay	Main St Water Line-Grant	1,000,000	18		
19				19					19		
20				20					20		
21				21					21		
22				22					22		
23				23					23		
24				24					24		
25				25					25		
26				26					26		
27	636,045	700,890		27	Ending balance (prior years)				27		
28				28	UNAPPROPRIATED ENDING FUND BALANCE				28		
29	650,242	772,511	1,725,000	29	TOTAL REQUIREMENTS			1,920,000	0	0	29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Water Storage Tank/Pump Station Project -
Contract #SR2227**

Fund Added FY 2022-2023

City of Aurora

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025					
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1				1	RESOURCES			1		
2			0	2	Cash on hand * (cash basis)	0			2	
3				3					3	
4		25	0	4	Interest	0			4	
5		573,955	2,863,431	5	Coronavirus State Fiscal Recovery Fund Grant	3,000,000			5	
6				6					6	
7				7					7	
8				8					8	
9				9					9	
10	0	573,980	2,863,431	10	Total Resources, except taxes to be levied	3,000,000	0	0	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	0	573,980	2,863,431	13	TOTAL RESOURCES	3,000,000	0	0	13	
14				14	REQUIREMENTS **				14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail			15
16		566,227	33,278	16	Water Operating	Capital Outlay	Land Acquisiton/Siting Study	0		16
17			715,153	17	Water Operating	Capital Outlay	Engineering (final design/constr)	620,000		17
18			57,500	18	Water Operating	Capital Outlay	Legal Fees	50,000		18
19			57,500	19	Water Operating	Capital Outlay	Permitting/Regulatory Fees	50,000		19
20			2,000,000	20	Water Operating	Capital Outlay	Construction	2,280,000		20
21				21	Water Operating	Capital Outlay	Construction Contingency			21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27	0	566,227		27	Total Capital Outlay (Prior Years)					27
28				28						28
29	0	7,753		29	Ending balance (prior years)					29
30				30	UNAPPROPRIATED ENDING FUND BALANCE					30
31	0	573,980	2,863,431	31	TOTAL REQUIREMENTS	3,000,000	0	0	31	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Water System Development Charges

City of Aurora

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025				
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1			1	RESOURCES				1	
2	51,898	57,752	2	Cash on hand * (cash basis)				2	
3		31,153	3	Reimbursement	32,697			3	
4		39,585	4	Improvement	41,614			4	
5			5					5	
6	2,453	4,906	6	Reimbursement Fee	4,906			6	
7	3,090	6,180	7	Improvement Fee	6,180			7	
8	311	1,973	8	Interest	2,000			8	
9			9					9	
10			10					10	
11			11					11	
12			12					12	
13			13					13	
14			14					14	
15			15					15	
16	57,752	70,811	16	Total Resources, except taxes to be levied	87,397	0	0	16	
17			17	Taxes estimated to be received				17	
18			18	Taxes collected in year levied				18	
19	57,752	70,811	19	TOTAL RESOURCES	87,397	0	0	19	
20			20	REQUIREMENTS **				20	
21			21	Org Unit or Prog & Activity	Object Classification	Detail		21	
22	0	0	22	Water Operating	Capital Outlay	Reimbursement Projects	38,483	0	0
23	0	0	23	Water Operating	Capital Outlay	Improvement Projects	48,914	0	0
24			24						
25			25						
26			26						
27			27						
28			28						
29	57,752	70,811	29	Ending balance (prior years)					
30			30	UNAPPROPRIATED ENDING FUND BALANCE					
31	57,752	70,811	31	TOTAL REQUIREMENTS			87,397	0	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

RESOURCES

Sewer Operating Fund

City of Aurora

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	539,921	595,224	650,000	1 Available cash on hand* (cash basis)	645,000			1
2	3,018	18,027	10,000	2 Interest	15,000			2
3	0	0		3 Transferred IN				3
4				4				4
5				5 OTHER RESOURCES				5
6	398,765	417,314	437,000	6 Sewer Charges	452,500			6
7	280	0	200	7 Sale of Assets	200			7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	941,984	1,030,565	1,097,200	29 Total resources, except taxes to be levied	1,112,700	0	0	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	941,984	1,030,565	1,097,200	32 TOTAL RESOURCES	1,112,700	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

Sewer Operating Fund

City of Aurora

Historical Data			REQUIREMENTS FOR: <u>Sewer Operating</u>	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	PERSONNEL SERVICES			1
2	93,662	100,266	2	Salaries	122,339		2
3			3				3
4	46,585	48,795	4	Benefits	74,480		4
5			5				5
6			6				6
7			7				7
8	140,247	149,061	8	TOTAL PERSONNEL SERVICES	196,819	0	8
9	1.82	1.82	9	Total Full-Time Equivalent (FTE)	1.82	1.82	9
10			10	MATERIALS AND SERVICES			10
11			11				11
12	175,633	110,065	12	See LB-31 (page 25)	212,550	0	12
13			13				13
14			14				14
15			15				15
16			16				16
17			17				17
18			18				18
19			19				19
20			20				20
21	175,633	110,065	21	TOTAL MATERIALS AND SERVICES	212,550	0	21
22			22	CAPITAL OUTLAY			22
23	26,950	56,741	23	Equipment	50,000		23
24	0	0	24	Construction Projects	50,000		24
25	3,930	0	25	Aeration Project			25
26			26				26
27			27				27
28			28				28
29			29				29
30			30				30
31			31				31
32			32				32
33			33				33
34			34				34
35	30,880	56,741	35	TOTAL CAPITAL OUTLAY	100,000	0	35
36	346,760	315,867	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	509,369	0	36

**Form
OR-LB-31
Detailed Requirements**

City of Aurora

General Fund

	Historical data			Requirements for <u>Sewer Operating</u>	Budget for Next Year 2024-2025			
	Actual		Adopted budget this year 2023 – 2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2021–2022	First preceding year 2022–2023						
1	27,889	21,610	35,000	1	Operating Materials and Supplies	35,000		1
2	3,300	2,867	3,500	2	Dues, Fees and Certifications	3,500		2
3	11,934	2,731	5,000	3	City Engineer	7,000		3
4	534	746	3,000	4	Office Expense	5,000		4
5	11,044	5,450	25,000	5	Contract Services	25,000		5
6	21,091	21,924	28,000	6	Electricity and Heating	28,000		6
7	850	891	5,000	7	Training and Conferences	6,000		7
8	2,248	2,275	4,400	8	Vehicle and Equipment Operating Expense	4,500		8
9	6,285	5,648	9,000	9	Test Lab	9,000		9
10	3,792	3,507	5,000	10	Phone / Fax / Internet	5,000		10
11	10,823	13,372	16,500	11	Property / Liability Insurance	18,250		11
12	5,500	6,249	6,900	12	Audit	7,600		12
13	3,038	3,190	3,500	13	Springbrook Lease	3,700		13
14	7,055	3,243	9,000	14	Legal	9,000		14
15	475	833	1,200	15	Safety Apparat	1,500		15
16	1,793	2,642	4,000	16	Vehicle and Equipment Repair and Maintenance	4,000		16
17	137	0		17	Ethics Commission Fee	-		17
18	7,593	0	15,000	18	Sewer Equip / Collection System Repair & Maint.	15,000		18
19	3,184	3,178	4,400	19	IT Services	4,500		19
20	418	0		20	Internet Service	-		20
21	796	831	1,000	21	Copier Lease / Maintenance	2,000		21
22	940	1,269	1,800	22	Postage / Meter Lease	2,000		22
23	1,971	1,977	5,000	23	Lagoon Maintenance	5,000		23
24	42,943	5,632	15,000	24	Biosolids (Sludge)	12,000		24
25				25				25
26				26				26
27				27				27
28				28				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33	Total full time equivalent (FTE)*			33
34				34	Ending balance (prior years)			34
35				35	Unappropriated ending fund balance			35
36	175,633	110,065	206,200	36	Total requirements	212,550	0	0

150-504-031 (Rev. 11-16)

*When budgeting for personnel services expenditures, include number of related FTE positions.

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Sewer Operating Fund

City of Aurora

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23		50,000	100,000	23 Transfer to Sewer Reserve	300,000			23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	0	50,000	100,000	29 TOTAL INTERFUND TRANSFERS	300,000	0	0	29
30			275,109	30 OPERATING CONTINGENCY	303,331		0	30
31	0	50,000	375,109	31 Total Requirements NOT ALLOCATED	603,331	0	0	31
32	346,760	315,867	722,091	32 Total Requirements for ALL Org.Units/Programs within fund	509,369		0	32
33			0	33 Reserved for future expenditure	0		0	33
34	595,224	664,698		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	941,984	1,030,565	1,097,200	36 TOTAL REQUIREMENTS	1,112,700	0	0	36

**FORM
LB-11**

This fund is authorized and established by resolution #707 on 6-14-2016 for the following specified purpose: maintaining, improving or expanding the sewer system

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2026

City of Aurora

Sewer Reserve Fund

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1			1	RESOURCES					1	
2	34,745	33,427	2	Cash on hand * (cash basis)			194,000		2	
3	186	2,453	3	Interest			5,000		3	
4	0	50,000	4	Transferred IN, from Sewer Operating Fund			300,000		4	
5	0	0	5	Federal/State/County Grants			1,000,000		5	
6			6						6	
7			7						7	
8			8						8	
9			9						9	
10	34,931	85,880	10	Total Resources, except taxes to be levied			1,499,000	0	0	10
11			11	Taxes estimated to be received						11
12			12	Taxes collected in year levied						12
13	34,931	85,880	13	TOTAL RESOURCES			1,499,000	0	0	13
14			14	REQUIREMENTS **						14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	1,504	0	16	Sewer Oper	Capital Outlay	Maintain/Improve/Expand	1,499,000	0	0	16
17			17							17
18			18							18
19			19							19
20			20							20
21			21							21
22			22							22
23			23							23
24			24							24
25			25							25
26			26							26
27	33,427	85,880	27	Ending balance (prior years)						27
28			28	UNAPPROPRIATED ENDING FUND BALANCE						28
29	34,931	85,880	29	TOTAL REQUIREMENTS			1,499,000	0	0	29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Wastewater Treatment Facility Project
Contract #SR2301**

Fund Added FY 2022-2023
City of Aurora

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	RESOURCES			1
2			2	Cash on hand * (cash basis)	0	0	2
3			3				3
4			4				4
5	57,730	3,662,000	5	Coronavirus State Fiscal Recovery Fund Grant	5,160,000		5
6			6				6
7			7				7
8			8				8
9			9				9
10	0	57,730	10	Total Resources, except taxes to be levied	5,160,000	0	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	0	57,730	13	TOTAL RESOURCES	5,160,000	0	13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15
16	47,170	1,864,000	16	Sewer Operating	Capital Outlay	Engineering (final design/constr)	1,160,000
17		149,000	17	Sewer Operating	Capital Outlay	Legal Fees	0
18		149,000	18	Sewer Operating	Capital Outlay	Permitting/Regulatory Fees	0
19		1,500,000	19	Sewer Operating	Capital Outlay	Construction	4,000,000
20		0	20	Sewer Operating	Capital Outlay	Construction Contingency	0
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27	0	47,170	27	Total Capital Outlay (Prior Years)			27
28			28				28
29	0	10,560	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	0	57,730	31	TOTAL REQUIREMENTS	5,160,000	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Sewer System Development Charges

City of Aurora

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025						
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1				1	RESOURCES				1		
2	76,581	79,043		2	Cash on hand * (cash basis)				2		
3			59,528	3	Reimbursement	62,812			3		
4			25,879	4	Improvement	26,920			4		
5				5					5		
6	1,294	2,588	5,176	6	Reimbursement Fee	2,588			6		
7	738	1,476	2,952	7	Improvement Fee	1,476			7		
8	430	2,425	1,800	8	Interest	2,800			8		
9				9					9		
10				10					10		
11				11					11		
12				12					12		
13				13					13		
14				14					14		
15				15					15		
16	79,043	85,532	95,335	16	Total Resources, except taxes to be levied	96,596	0	0	16		
17				17	Taxes estimated to be received				17		
18				18	Taxes collected in year levied				18		
19	79,043	85,532	95,335	19	TOTAL RESOURCES	96,596	0	0	19		
20				20	REQUIREMENTS **				20		
21				21	Org Unit or Prog & Activity	Object Classification	Detail		21		
22	0	0	65,964	22	Sewer Operating	Capital Outlay	Reimbursement Projects	67,360	0	0	22
23	0	0	29,371	23	Sewer Operating	Capital Outlay	Improvement Projects	29,236	0	0	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	79,043	85,532		29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	79,043	85,532	95,335	31	TOTAL REQUIREMENTS			96,596	0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

G.O. Bond Debt Service

City of Aurora

366,500

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025					
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1			1	Resources		1			
2	16,544	19,248	2	Beginning Cash on Hand (Cash Basis)	5,000	2			
3			3	Transfer from Special Projects - Bond Fund	50,000	3			
4	10,869	7,801	4	Previously Levied Taxes to be Received	6,500	4			
5	1,109	7,557	5	Interest	7,000	5			
6			6			6			
7	28,522	34,606	7	Total Resources, Except Taxes to be Levied	68,500	0	7		
8		248,375	8	Taxes Estimated to be Received *	342,523		8		
9	369,151	376,665	9	Taxes Collected in Year Levied			9		
10	397,673	411,271	10	TOTAL RESOURCES	411,023	0	0	10	
				Requirements					
				Bond Principal Payments					
				Bond Issue	Budgeted Payment Date				
11			11					11	
12	335,000	355,000	12	Series 2009	06/01/2024	0		12	
13			13	Series 2024	06/01/2025	90,000		13	
14			14					14	
15	335,000	355,000	15	Total Principal		90,000	0	0	15
				Bond Interest Payments					
				Bond Issue	Budgeted Payment Date				
16			16					16	
17	21,713	14,175	17	Series 2009	12/01/2023	0	0	17	
18	21,712	14,175	18	Series 2009	06/01/2024	0	0	18	
19			19	Series 2024	12/01/2024	148,017		19	
20			20	Series 2024	06/01/2025	173,006		20	
21	43,425	28,350	21	Total Interest		321,023	0	0	21
				Unappropriated Balance for Following Year By					
				Bond Issue	Projected Payment Date				
22			22					22	
23			23					23	
24			24					24	
25			25					25	
26	19,248	27,921	26	Ending balance (prior years)				26	
27		0	27	Total Unappropriated Ending Fund Balance		0	0	27	
28	0		28	Loan Repayment to _____ Fund				28	
29			29	Tax Credit Bond Reserve				29	
30	397,673	411,271	30	TOTAL REQUIREMENTS		411,023	0	0	30

**FORM
LB-11**

This fund is authorized and established by resolution #631 on 6-14-2011
for the following specified purpose: maintenance, repairs, upgrades to
the city parks

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Discontinued Year: 2021

City of Aurora

Park Reserve Fund

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	RESOURCES			1	
2	1,247	0	2	Cash on hand * (cash basis)			2	
3			3	Interest			3	
4			4				4	
5			5	Transferred IN			5	
6			6				6	
7			7				7	
8			8				8	
9			9				9	
10	1,247	0	10	Total Resources, except taxes to be levied			10	
11			11	Taxes estimated to be received			11	
12			12	Taxes collected in year levied			12	
13	1,247	0	13	TOTAL RESOURCES			13	
14			14	REQUIREMENTS **			14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	0	0	16	Parks	Capital Outlay	Maintain/Repair/Upgrade	0	16
17	1,247	0	17	Parks	Transfer Out	Transfer to General Fund	0	17
18			18					18
19			19					19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25			25					25
26			26					26
27	0	0	27	Ending balance (prior years)			27	
28			28	UNAPPROPRIATED ENDING FUND BALANCE			28	
29	1,247	0	29	TOTAL REQUIREMENTS			29	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Park System Development Charges

City of Aurora

Historical Data			Adopted Budget This Year 2023-2024	DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025			
Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
1			1	RESOURCES						1
2	73,621	74,025	2	Cash on hand * (cash basis)						2
3			3	Reimbursement			19,486			3
4			4	Improvement			65,235			4
5			5							5
6	0	268	6	Reimbursement Fee			268			6
7	0	4,142	7	Improvement Fee			4,142			7
8	404	2,286	8	Interest			2,200			8
9			9							9
10			10							10
11			11							11
12			12							12
13			13							13
14			14							14
15			15							15
16	74,025	80,721	16	Total Resources, except taxes to be levied			91,331	0	0	16
17			17	Taxes estimated to be received						17
18			18	Taxes collected in year levied						18
19	74,025	80,721	19	TOTAL RESOURCES			91,331	0	0	19
20			20	REQUIREMENTS **						20
21			21	Org Unit or Prog & Activity	Object Classification	Detail				21
22	0	0	22	Parks	Capital Outlay	Reimbursement Projects	20,260	0	0	22
23	0	0	23	Parks	Capital Outlay	Improvement Projects	71,071	0	0	23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29	74,025	80,721	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	74,025	80,721	31	TOTAL REQUIREMENTS			91,331	0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City Hall Building Fund

City of Aurora

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025							
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2021-2022	First Preceding Year 2022-2023										
1			1	RESOURCES						1	
2	397,940	148,112	2	Cash on hand * (cash basis)	68,000					2	
3	1,348	4,415	3	Interest	3,000					3	
4	4,648	4,441	4	Business License Surcharge	4,000					4	
5	50,000	0	5	Transfer from Special Projects Bond Fund	90,000					5	
6	0	0	6	Donations / Grants	100					6	
7			7							7	
8			8							8	
9			9							9	
10			10							10	
11			11							11	
12			12							12	
13			13							13	
14			14							14	
15			15							15	
16	453,936	156,968	16	Total Resources, except taxes to be levied	165,100	0	0			16	
17			17	Taxes estimated to be received						17	
18			18	Taxes collected in year levied						18	
19	453,936	156,968	19	TOTAL RESOURCES			165,100	0	0	19	
20			20	REQUIREMENTS **						20	
21			21	Org Unit or Prog & Activity	Object Classification	Detail				21	
22	305,824	3,020	22	Public Facilities	Capital Outlay	Capital Building Project		165,100	0	0	22
23			23								23
24			24								24
25			25								25
26			26								26
27			27								27
28			28								28
29	148,112	153,948	29	Ending balance (prior years)						29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE						30	
31	453,936	156,968	31	TOTAL REQUIREMENTS			165,100	0	0	31	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Fund Added FY 2023-2024

Special Projects - Bond

City of Aurora

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
1			1	RESOURCES		1
2		0	2	Cash on hand * (cash basis)	7,100,000	2
3		7,100,000	3	Bond		3
4		50,000	4	Interest	300,000	4
5		1,000	5	Other	1,000	5
6			6			6
7			7			7
8			8			8
9			9			9
10	0	0	10	Total Resources, except taxes to be levied	7,401,000	0
11			11	Taxes estimated to be received		
12			12	Taxes collected in year levied		
13	0	0	13	TOTAL RESOURCES	7,401,000	0
14			14	REQUIREMENTS **		
15			15	Org Unit or Prog & Activity	Object Classification	Detail
16		1,000,000	16	Street/Storm Operat	Capital Outlay	Improvement/expansion of system
17			17	Water Operating	Capital Outlay	Improvement/expansion of system
18			18	Sewer Operating	Capital Outlay	Improvement/expansion of system
19		1,000,000	19	Public Facilities	Capital Outlay	Capital Building Project
20			20			
21			21	Transfer to GO Bond Service		50,000
22			22	Transfer to Building Fund		90,000
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	0	0	29	Ending balance (prior years)		
30		5,151,000	30	UNAPPROPRIATED ENDING FUND BALANCE		3,401,000
31	0	0	31	TOTAL REQUIREMENTS	7,401,000	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.