

City of Aurora

Founded 1856

“National Historic Site”



Adopted Budget

Fiscal Year 2023 - 2024

June 13, 2023

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Section 1

City Staff

City of Aurora
Staff Members

Stuart A. Rodgers
City Recorder

Tammy Grimes
Office Specialist

Mary Lambert
Finance Officer

Mark Gunter
Public Works Superintendent

Feodor Basargin
Utility Worker

Jacob Johnson
Utility Worker

Section 2

Budget Committee Members

CITY OF AURORA
2023 - 2024
BUDGET COMMITTEE MEMBERS

Brian Asher 21514 Liberty Street NE Aurora, OR 97002 basher@ci.aurora.or.us 503-780-6106	Mayor	John Berard 21424 Liberty Street NE Aurora, OR 97002 jberard@ci.aurora.or.us 503-776-9082	Councilor	Wendy Veliz 20944 Yakima Street NE Aurora, OR 97002 wveliz@ci.aurora.or.us 503-776-9126	Councilor
Mercedes Rhoden-Feely 21533 Liberty Street NE Aurora, OR 97002 mfeely@ci.aurora.or.us 503-804-5446	Councilor	Charles Roper 15080 Park Avenue NE Aurora, OR 97002 croper@ci.aurora.or.us 503-427-8779	Councilor		
Stephen Mikulic 21050 Cody Lane Aurora, OR 97002 mmiku@gmail.com 503-998-1087	3rd of 3 year term	Gary McLaren Aurora, OR 97002 gary@mclarenauction.com	3rd of 3 year term	Laurie Boyce 21213 Liberty St NE Aurora, OR 97002 mrascal06@gmail.com 503-347-1831	1st of 3 year term
Joseph Schaefer 15140 Park Avenue NE Aurora, OR 97002 jschaefer@ci.aurora.or.us 503-819-4764	2nd of 3 year term	Byron Schriever 14980 Seal Rock Avenue NE Aurora, OR 97002 barney1930@gmail.com 503-678-7817	1st of 3 year term		

Section 3

Budget Message

CITY OF AURORA

BUDGET MESSAGE

FISCAL YEAR 2023-2024

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

Again, this year's budget process takes place in a time of economic uncertainty. 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 could begin this budget cycle. The Water Storage Tank & Pump Station Project and the Wastewater Treatment Facility Project will be ongoing for the next few years. A site was purchased, and geological testing has been completed on the location of the Water Storage Tank & Pump Station. Initial engineering and preliminary plans have been completed. Site preparation may 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 budget. We anticipate accessing the new bond funds next year.

Brian Asher - Mayor

BUDGET OFFICER'S COMMENTS

It is an exciting time in Aurora with many projects in the works – at least on paper. This budget has nearly doubled in size compared to last year's budget due mainly to the expectation of accessing the approved bond this fiscal year. A new fund, Special Projects – Bond, was created for those proceeds. There will be no payment on that bond until the 2024-2025 Fiscal Year. Also, expenditures expected on last year's large infrastructure projects were delayed and moved to this year. The potential of new infrastructure grant money is also included in this budget. Another change is the increase in interest income projected this year due to the rate increase at our Local Government Investment Pool. This rate went from less than 1% in May 2022 to 3.75% one year later. 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 \$2,670 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 increase is anticipated. Also included are grants received from various agencies. This budget includes potential grant money for our Urban Growth Boundary projects, the 5th and final year of the Marion County Community Prosperity grant and the bi-annual Planning Assistance 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 added.

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 vactor trailer for public works. This budget also includes adding another \$50,000 to the \$50,000 reserved last year for future expenditures to save for the eventual replacement of playground equipment at the City Park.

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. The budget for this fund is put together with the help of the Aurora Colony Days Committee.

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. This budget reflects an increase in this fee to collect enough revenue to pay the higher streetlight costs as well as an increase in contract services. 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. This was on last year's budget, but only preliminary engineering has been completed. One half of the funding has been received and is reflected in the beginning fund balance. It is anticipated the project will be near completion this budget year. Also in expenditures is 20% of the estimated cost of a vactor trailer for public works. This cost will be shared with the Water, Sewer and Parks budgets.

Street Reserve Fund

All revenue from the street maintenance fees paid by our residents are 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.

Water Operating Fund

The Water Fund, an enterprise fund, receives revenue from water billing. All revenue in this fund pays for water cost of sales, maintenance, upgrades, and regulatory fees. As required by Resolution 726, a rate increase of 6.2% (Annual Consumer Price Index, West Region - December 2022) 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. Expenses include completion of the Well 3 Replacement project as well as 35% of the cost of a 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 the last two budget years we received a total of \$730,727 in American Rescue Plan Act funds. With these funds and the funds saved in the Water Operating Fund, we are working toward the replacement of Well 3. Also in this budget is a grant of \$1,000,000 that has been promised for the improvement of the water line on Ehlen Road.

Water Storage Tank / Pump Station

This fund was added last year 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. I have allocated approximately 65% 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 6.2% (Annual Consumer Price Index, West Region - December 2022) of the base rate is included in this budget. Capital expenditures include updating the communication system in the 4 lift stations and constructing a larger sludge removal system. These items were in last year's budget but were not completed. The carryover is reflected in the beginning fund balance. 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 \$100,000 into this fund from the Sewer Operating Fund. I have also budgeted for the possibility of additional grant money received toward the construction of the new wastewater treatment facility.

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 44% to be spent this year. The project completion deadline is September 1, 2026.

General Obligation Bonds

This budget includes the final payment on the Refunding Bonds, Series 2009. The bond payments are funded by a property tax levy that is separate from the General Fund tax levy.

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 next 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. Funds will be spent on planning and preparing the site.

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.

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

Section 4

Budget Document

RESOURCES

CURRENT Assessed Value (Estimated)

150,060,464

General Fund

City of Aurora

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	643,409	547,774	586,000	1 Available cash on hand* (cash basis)	584,000	584,000	584,000	1
2	7,582	9,753	6,000	2 Previously levied taxes estimated to be received	6,000	6,000	6,000	2
3	4,369	3,077	3,500	3 Interest	15,000	15,000	15,000	3
4	0	1,247		4 Transferred IN, from other funds				4
5				5 OTHER RESOURCES				5
6	17,343	18,937	16,000	6 Business License Fees	16,500	16,500	16,500	6
7	7	0	200	7 Copy, Discovery and Other Fees	100	100	100	7
8	71,364	74,087	68,000	8 Franchise Fees	80,000	80,000	80,000	8
9	27,900	22,757	20,000	9 Liquor, Cigarette, Marijuana Tax	24,250	24,250	24,250	9
10	125	0	100	10 Sale of Assets, Misc	100	100	100	10
11	53,810	31,812	30,000	11 Municipal Court Fines	25,000	25,000	25,000	11
12	0	3,650	250	12 Park Reservation Fees	1,500	1,500	1,500	12
13	12,642	12,890	11,000	13 State Revenue Sharing	14,000	14,000	14,000	13
14	43,605	38,327	31,657	14 Tower Rent	32,070	32,070	32,070	14
15	1,837	902	300	15 Planning and Development Fees	600	600	600	15
16	50,950	21,353	30,000	16 Building Permits and Fees	30,000	30,000	30,000	16
17	0	1,000	0	17 Planning Tech and Assistance Grant (Bi annual)	1,000	1,000	1,000	17
18	14,088	12,655	7,000	18 Planning and Development Reimbursements	7,000	7,000	7,000	18
19	0	4,187	200	19 Lien / Violation Payments	200	200	200	19
20	0	0	15,713	20 HRB Historic Preservation Grant	1,000	1,000	1,000	20
21	16,180	15,000	15,000	21 Scholarships, Grants, Donations	15,000	15,000	15,000	21
22	0	0	25,000	22 UGB Project Grants	25,000	25,000	25,000	22
23	0	10,000	25,000	23 UGB Project Donations	2,500	2,500	2,500	23
24	41,269	8,730	0	24 Coronavirus Relief Funds Grant	0	0	0	24
25		49,091	6,000	25 FEMA Winter Storm Reimbursement	0	0	0	25
26		0	1,000	26 Rental Income	0	0	0	26
27				27				27
28				28				28
29	1,006,480	887,229	897,920	29 Total resources, except taxes to be levied	880,820	880,820	880,820	29
30			333,194	30 Taxes estimated to be received	349,766	349,766	349,766	30
31	316,955	327,402		31 Taxes collected in year levied				31
32	1,323,435	1,214,631	1,231,114	32 TOTAL RESOURCES	1,230,586	1,230,586	1,230,586	32

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 2023-2024			
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	PERSONNEL SERVICES				1
2	119,616	118,205	2	Salaries	136,691	136,691	136,691	2
3			3					3
4	42,223	50,487	4	Benefits	83,743	83,743	83,743	4
5			5					5
6			6					6
7			7					7
8	161,839	168,692	8	TOTAL PERSONNEL SERVICES	220,434	220,434	220,434	8
9	2.05	2.05	9	Total Full-Time Equivalent (FTE)	2.05	2.05	2.05	9
10			10	MATERIALS AND SERVICES				10
11	238,739	262,943	11	Administration and Finance (See LB-30, Page 3)	304,911	304,911	304,911	11
12	158,791	62,699	12	Community Development (See LB-30, Page 4)	222,300	222,300	222,300	12
13	13,128	9,528	13	Municipal Court (See LB-30, Page 5)	10,600	10,600	10,600	13
14	18,908	21,336	14	Public Facilities (See LB-30, Page 6)	32,500	32,500	32,500	14
15	32,708	27,164	15	Parks (See LB-30, Page 7)	60,650	60,650	60,650	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	462,274	383,670	27	TOTAL MATERIALS AND SERVICES	630,961	630,961	630,961	27
28			28	CAPITAL OUTLAY				28
29	0	0	29	Administration and Finance (See LB-30, Page 3)	5,000	5,000	5,000	29
30	32,002	13,687	30	Public Facilities (See LB-30, Page 6)	60,000	60,000	60,000	30
31	7,546	9,822	31	Parks (See LB-30, Page 7)	11,000	11,000	11,000	31
32			32					32
33			33					33
34			34					34
35	39,548	23,509	35	TOTAL CAPITAL OUTLAY	76,000	76,000	76,000	35
36	663,661	575,871	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	927,395	927,395	927,395	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 2023-2024				
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	PERSONNEL SERVICES			1	
2	102,512	101,742	2	Salaries	117,075	117,075	117,075	2
3	29,763	40,899	3	Benefits	68,642	68,642	68,642	3
4			4					4
5	132,275	142,641	5	TOTAL PERSONNEL SERVICES	185,717	185,717	185,717	5
6	1.72	1.72	6	Total Full-Time Equivalent (FTE)	1.72	1.72	1.72	6
7			7	MATERIALS AND SERVICES			7	
8	2,104	2,262	8	Contract Services	10,000	10,000	10,000	8
9	687	796	9	Copier Lease/Maintenance Contract	1,000	1,000	1,000	9
10	0	156	10	Repair and Maintenance	1,000	1,000	1,000	10
11	21,554	17,097	11	Legal	15,000	15,000	15,000	11
12	2,532	2,408	12	Property / Liability Insurance	3,800	3,800	3,800	12
13	31	525	13	Mileage	750	750	750	13
14	2,368	2,620	14	Office Expense	5,000	5,000	5,000	14
15	60	2,214	15	Staff Training and Conference	5,000	5,000	5,000	15
16	5,323	5,500	16	Audit	6,900	6,900	6,900	16
17	0	0	17	Office Equipment	2,500	2,500	2,500	17
18	3,336	3,552	18	Phone / Fax / Internet	4,600	4,600	4,600	18
19	1,154	874	19	Postage & meter lease	1,700	1,700	1,700	19
20	230	569	20	Staff Professional Dues and Fees	1,000	1,000	1,000	20
21	5,650	3,039	21	Springbrook Lease	3,500	3,500	3,500	21
22	220	275	22	Ethics Commission Fee				22
23	3,007	3,184	23	IT Services	4,000	4,000	4,000	23
24	123	111	24	Bank and Finance Charges	200	200	200	24
25	391	0	25	Internet Service				25
26	189,969	195,007	26	Police Contract Services	238,961	238,961	238,961	26
27		22,754	27	Bond Services				27
28			28					28
29			29					29
30	238,739	262,943	30	TOTAL MATERIALS AND SERVICES	304,911	304,911	304,911	30
31			31	CAPITAL OUTLAY			31	
32	0	0	32	Equipment	5,000	5,000	5,000	32
33			33					33
34			34					34
35	0	0	35	TOTAL CAPITAL OUTLAY	5,000	5,000	5,000	35
36	371,014	405,584	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	495,628	495,628	495,628	36

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 2023-2024			
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
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	306	0	7	Aurora City Council	350	350	350
8	0	0	8	Aurora Planning Commission	200	200	200
9	0	105	9	Historic Review Board	150	150	150
10	0	30	10	City Official Training, Conference, Mileage	5,000	5,000	5,000
11	2,841	3,924	11	Dues and Publications	4,000	4,000	4,000
12	9,746	12,536	12	Planning Consultant - City Paid	12,000	12,000	12,000
13	8,917	10,847	13	Planning Consultant - Billed to Applicant	8,000	8,000	8,000
14	3,910	8,883	14	City Engineer - Billed to Applicant	12,000	12,000	12,000
15			15	City Engineer - City Paid	7,500	7,500	7,500
16	880	940	16	Publishing and Posting Fees	1,500	1,500	1,500
17	25,870	13,820	17	Building Permit Contract / Fees	15,900	15,900	15,900
18	3,627	1,400	18	State of Oregon Surcharge Fees	1,900	1,900	1,900
19	0	820	19	Planning Assistance Grant (Bi annual)	1,000	1,000	1,000
20	0	76	20	Abatement and Lien Expense	200	200	200
21	9,183	1,008	21	Revenue Share Projects	8,000	8,000	8,000
22	9,747	2,280	22	NM School District Excise Tax	6,600	6,600	6,600
23	3,810	899	23	HRB Historic Preservation Grant Project	1,000	1,000	1,000
24	0	0	24	UGB Project Consultants	70,000	70,000	70,000
25	0	0	25	UGB Project Legal Fees	10,000	10,000	10,000
26	0	0	26	UGB Project Planning Fees	20,000	20,000	20,000
27	0	0	27	Economic Opportunities Analysis	18,000	18,000	18,000
28	0	2,046	28	Emergency Management Equipment	2,500	2,500	2,500
29	6,118	325	29	Community Outreach	1,500	1,500	1,500
30	26,386	2,760	30	Legal	15,000	15,000	15,000
31	47450	0	31	Coronavirus Relief Funds Grant	0	0	0
32			32				
33	158,791	62,699	32	TOTAL MATERIALS AND SERVICES			222,300
34			33	CAPITAL OUTLAY			34
35			34				
36	0	0	35	TOTAL CAPITAL OUTLAY			0
37	158,791	62,699	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			222,300

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 2023-2024				
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
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			8
9				9	Total Full-Time Equivalent (FTE)			9
10			10	MATERIALS AND SERVICES			10	
11	0	0	200	11	500	500	500	11
12	11,328	7,728	12,000	12	7,000	7,000	7,000	12
13	1,800	1,800	2,300	13	2,500	2,500	2,500	13
14	0	0	600	14	600	600	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	13,128	9,528	15,100	27	10,600	10,600	10,600	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	0	0	0	35
36	13,128	9,528	15,100	36	10,600	10,600	10,600	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

City of Aurora

Historical Data			REQUIREMENTS FOR: <u>Public Facilities</u>	Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
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	8	TOTAL PERSONNEL SERVICES			0	8
9			9	Total Full-Time Equivalent (FTE)			0	9
10			10	MATERIALS AND SERVICES			10	
11	4,246	3,553	11	Operating Materials and Supplies	6,000	6,000	6,000	11
12	496	491	12	Repair and Maintenance	5,000	5,000	5,000	12
13	4,122	4,330	13	Electricity and Heating	6,500	6,500	6,500	13
14	3,140	4,669	14	City Hall & Public Restroom Janitorial Services	6,500	6,500	6,500	14
15	6,904	8,293	15	Planter Strips, 2nd St Restroom Area Maint	8,500	8,500	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	18,908	21,336	27	TOTAL MATERIALS AND SERVICES			32,500	27
28			28	CAPITAL OUTLAY			28	
29	32,002	13,687	29	Capital Projects	60,000	60,000	60,000	29
30			30				30	
31			31				31	
32			32				32	
33			33				33	
34			34				34	
35	32,002	13,687	35	TOTAL CAPITAL OUTLAY			60,000	35
36	50,910	35,023	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			92,500	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 2023-2024			
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	PERSONNEL SERVICES				1
2	17,104	16,463	2	Salaries	19,616	19,616	19,616	2
3			3					3
4	12,460	9,588	4	Benefits	15,101	15,101	15,101	4
5			5					5
6			6					6
7			7					7
8	29,564	26,051	32,677	8 TOTAL PERSONNEL SERVICES	34,717	34,717	34,717	8
9	0.33	0.33	0.33	9 Total Full-Time Equivalent (FTE)	0.33	0.33	0.33	9
10			10	MATERIALS AND SERVICES				10
11	4,780	4,021	10,000	11 Operating Material and Supplies	12,000	12,000	12,000	11
12	1,050	4,273	16,000	12 Contract Services	6,000	6,000	6,000	12
13	1,315	1,306	2,200	13 Electricity and Heating	2,200	2,200	2,200	13
14	1,346	1,269	1,800	14 Property / Liability Insurance	2,200	2,200	2,200	14
15	5,718	527	10,000	15 Repair and Maintenance	6,000	6,000	6,000	15
16	453	889	1,500	16 Vehicle / Equipment Operation & Maintenance	1,750	1,750	1,750	16
17	5,600	0	12,000	17 Tree Removal and Pruning	12,000	12,000	12,000	17
18	1,296	2,292	3,000	18 Contract Services / Janitorial	3,500	3,500	3,500	18
19	11,150	12,587	14,000	19 Park Landscape Mainenance	15,000	15,000	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	32,708	27,164	70,500	27 TOTAL MATERIALS AND SERVICES	60,650	60,650	60,650	27
28				28 CAPITAL OUTLAY				28
29	7,546		17,000	29 Equipment / Projects	11,000	11,000	11,000	29
30		9,822	5,000	30 Aurora Mills Park Project				30
31				31				31
32				32				32
33				33				33
34				34				34
35	7,546	9,822	22,000	35 TOTAL CAPITAL OUTLAY	11,000	11,000	11,000	35
36	69,818	63,037	125,177	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	106,367	106,367	106,367	36

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

City of Aurora

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	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		9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0		13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0		17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0		21
22				22 INTERFUND TRANSFERS				22
23	105,000	50,000	0	23 Transfer to City Hall Building	0	0	0	23
24	7,000	4,500	8,000	24 Transfer to Aurora Colony Days Fund	6,000	6,000	6,000	24
25			26,000	25 Transfer to Street/Storm Fund	0	0	0	25
26				26				26
27				27				27
28				28				28
29	112,000	54,500	34,000	29 TOTAL INTERFUND TRANSFERS	6,000	6,000	6,000	29
30			320,521	30 OPERATING CONTINGENCY	197,191	197,191	197,191	30
31	112,000	54,500	354,521	31 Total Requirements NOT ALLOCATED	203,191	203,191	203,191	31
32	663,661	575,871	826,593	32 Total Requirements for ALL Org.Units/Progams within fund	927,395	927,395	927,395	32
33			50,000	33 Reserved for future expenditure	100,000	100,000	100,000	33
34	547,774	584,260		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	1,323,435	1,214,631	1,231,114	36 TOTAL REQUIREMENTS	1,230,586	1,230,586	1,230,586	36

RESOURCES

Aurora Colony Days Fund est 2015-2016

City of Aurora

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1	9,831	12,412	17,500	1	Available cash on hand* (cash basis)	15,000	15,000	15,000	1
2	116	72	100	2	Interest	400	400	400	2
3	7,000	4,500	8,000	3	Transferred IN, from General Fund	6,000	6,000	6,000	3
4				4					4
5				5	OTHER RESOURCES				5
6	0	450	10	6	Donations	10	10	10	6
7	0	11,500	7,000	7	Sponsorships	13,000	13,000	13,000	7
8	0	0	0	8	Donations - Run / Walk	0	0	0	8
9	0	0	0	9	Sponsorships - Run / Walk	0	0	0	9
10	0	75	10	10	Donations - Other	0	0	0	10
11	0	0	0	11	Fees - Run / Walk	50	50	50	11
12	0	500	1,300	12	Fees - Vendor	600	600	600	12
13	0	0	25	13	Fees - Other	10	10	10	13
14	0	0	25	14	Sponsorships - Other	0	0	0	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	16,947	29,509	33,970	29	Total resources, except taxes to be levied	35,070	35,070	35,070	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	16,947	29,509	33,970	32	TOTAL RESOURCES	35,070	35,070	35,070	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

	Historical Data			REQUIREMENTS FOR: <u>Aurora Colony Days</u>	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES			1	
2	2,186	2,218	2,423	2	Salaries	2,586	2,586	2,586	2
3				3					3
4	619	1,039	1,592	4	Benefits	1,681	1,681	1,681	4
5				5					5
6				6					6
7				7					7
8	2,805	3,257	4,015	8	TOTAL PERSONNEL SERVICES	4,267	4,267	4,267	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	1,500	2,900	10,000	11	Concert	11,000	11,000	11,000	11
12	0	0	200	12	Vendor	200	200	200	12
13	0	0	0	13	Run / Walk	1,000	1,000	1,000	13
14	0	0	400	14	Parade	1,000	1,000	1,000	14
15	0	0	400	15	Car Show	500	500	500	15
16	230	2,710	8,000	16	Shared Expenses	10,000	10,000	10,000	16
17	0	288	500	17	City Improvements	500	500	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	1,730	5,898	19,500	27	TOTAL MATERIALS AND SERVICES	24,200	24,200	24,200	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	4,535	9,155	23,515	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	28,467	28,467	28,467	36

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Aurora Colony Days Fund

City of Aurora

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
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			10,455	30 OPERATING CONTINGENCY	6,603	6,603	6,603	30
31	0	0	10,455	31 Total Requirements NOT ALLOCATED	6,603	6,603	6,603	31
32	4,535	9,155	23,515	32 Total Requirements for ALL Org.Units/Programs within fund	28,467	28,467	28,467	32
33				33 Reserved for future expenditure				33
34	12,412	20,354		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	16,947	29,509	33,970	36 TOTAL REQUIREMENTS	35,070	35,070	35,070	36

RESOURCES

Street / Storm Operating Fund

City of Aurora

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	215,803	166,118	175,000	1 Available cash on hand* (cash basis)	732,000	732,000	732,000	1
2	1,519	944	800	2 Interest	13,000	13,000	13,000	2
3	0	0	26,000	3 Transferred IN From General Fund	0	0	0	3
4				4				4
5				5 OTHER RESOURCES				5
6	651	140	0	6 Sale of Assets	100	100	100	6
7	18,574	18,885	18,790	7 Street Lighting Fees	21,700	21,700	21,700	7
8	70,865	84,652	74,000	8 State Highway Taxes	87,600	87,600	87,600	8
9	0	0	0	9 Small City Allotment Grant	0	0	0	9
10		0	1,093,493	10 ODOT 99E Pedestrian Crossing Grant	546,746	546,746	546,746	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	307,412	270,739	1,388,083	29 Total resources, except taxes to be levied	1,401,146	1,401,146	1,401,146	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	307,412	270,739	1,388,083	32 TOTAL RESOURCES	1,401,146	1,401,146	1,401,146	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 2023--2024				
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	PERSONNEL SERVICES			1	
2	20,398	20,265	2	Salaries	23,614	23,614	23,614	2
3			3					3
4	7,092	10,689	4	Benefits	15,706	15,706	15,706	4
5			5					5
6			6					6
7			7					7
8	27,490	30,954	8	TOTAL PERSONNEL SERVICES	39,320	39,320	39,320	8
9	0.34	0.34	9	Total Full-Time Equivalent (FTE)	0.34	0.34	0.34	9
10			10	MATERIALS AND SERVICES			10	
11	1,600	3,146	11	Operating Materials and Supplies	8,000	8,000	8,000	11
12	41,005	24,962	12	Contract Services	35,000	35,000	35,000	12
13	856	1,309	13	Vehicle and Equipment Operating Expense	3,500	3,500	3,500	13
14	315	1,133	14	Vehicle and Equipment Repair and Maintenance	3,500	3,500	3,500	14
15	0	306	15	Street/Storm Repair and Maintenance	10,000	10,000	10,000	15
16	1,541	1,497	16	Property / Liability Insurance	2,500	2,500	2,500	16
17	15,987	16,354	17	Street Lights	20,500	20,500	20,500	17
18	0	0	18	UIC & TMDL Compliance	1,000	1,000	1,000	18
19			19	City Engineer	5,000	5,000	5,000	19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25	61,304	48,707	25	TOTAL MATERIALS AND SERVICES	89,000	89,000	89,000	25
26			26	CAPITAL OUTLAY			26	
27	0	0	27	Equipment	15,000	15,000	15,000	27
28	0	0	28	Capital Improvements	15,000	15,000	15,000	28
29	0	0	29	Small/City Allotment Grant Project				29
30	52,500	0	30	Storm Water Master Plan	0	0	0	30
31	0	0	31					31
32		5,357	32	ODOT 99E Pedestrian Crossing	1,076,000	1,076,000	1,076,000	32
33			33					33
34			34					34
35	52,500	5,357	35	TOTAL CAPITAL OUTLAY	1,106,000	1,106,000	1,106,000	35
36	141,294	85,018	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,234,320	1,234,320	1,234,320	36

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Street / Storm Operating Fund

City of Aurora

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
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			147,657	30 OPERATING CONTINGENCY	166,826	166,826	166,826	30
31	0	0	147,657	31 Total Requirements NOT ALLOCATED	166,826	166,826	166,826	31
32	141,294	85,018	1,240,426	32 Total Requirements for ALL Org.Units/Progams within fund	1,234,320	1,234,320	1,234,320	32
33				33 Reserved for future expenditure				33
34	166,118	185,721		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	307,412	270,739	1,388,083	36 TOTAL REQUIREMENTS	1,401,146	1,401,146	1,401,146	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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024						
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES			1			
2	120,402	135,683	150,000	2	Cash on hand * (cash basis)	169,500	169,500	169,500	2		
3	983	788	700	3	Interest	3,100	3,100	3,100	3		
4				4	Transferred IN, from other funds				4		
5	14,298	14,544	14,400	5	Street Maintenance Fee	14,460	14,460	14,460	5		
6				6					6		
7				7					7		
8				8					8		
9				9					9		
10	135,683	151,015	165,100	10	Total Resources, except taxes to be levied	187,060	187,060	187,060	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	135,683	151,015	165,100	13	TOTAL RESOURCES	187,060	187,060	187,060	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail			15	
16	0	0	165,100	16	Street/Storm	Capital Outlay	Improvements/repairs	187,060	187,060	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	135,683	151,015		27	Ending balance (prior years)					27	
28				28	UNAPPROPRIATED ENDING FUND BALANCE					28	
29	135,683	151,015	165,100	29	TOTAL REQUIREMENTS			187,060	187,060	187,060	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 2023-2024			
Actual		Adopted Budget This Year 2022-2023					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1			1	RESOURCES						1
2	82,970	95,435	2	Cash on hand * (cash basis)						2
3		51,178	3	Street Reimbursement			55,422	55,422	55,422	3
4		43,659	4	Street Improvement			47,605	47,605	47,605	4
5		959	5	Storm Reimbursement			1,124	1,124	1,124	5
6		2,878	6	Storm Improvement			3,260	3,260	3,260	6
7			7							7
8			8							8
9	5,168	1,292	9	Street Reimbursement Fee			5,168	5,168	5,168	9
10	5,792	1,448	10	Street Improvement Fee			5,792	5,792	5,792	10
11	270		11	Storm Reimbursement Fee			216	216	216	11
12	530		12	Storm Improvement Fee			424	424	424	12
13			13							13
14	705	537	14	Interest			2,100	2,100	2,100	14
15			15							15
16	95,435	98,712	16	Total Resources, except taxes to be levied			121,111	121,111	121,111	16
17			17	Taxes estimated to be received						17
18			18	Taxes collected in year levied						18
19	95,435	98,712	19	TOTAL RESOURCES			121,111	121,111	121,111	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	61,682	61,682	61,682	22
23	0	0	23	Street/Storm	Capital Outlay	Street Improvement Projects	54,321	54,321	54,321	23
24	0	0	24	Street/Storm	Capital Outlay	Storm Reimb Projects	1,361	1,361	1,361	24
25	0	0	25	Street/Storm	Capital Outlay	Storm Improvement Projects	3,747	3,747	3,747	25
26			26							26
27			27							27
28			28							28
29	95,435	98,712	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	95,435	98,712	31	TOTAL REQUIREMENTS			121,111	121,111	121,111	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 2023-2024				
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1	406,783	451,865	550,000	1	Available cash on hand* (cash basis)	640,000	640,000	640,000	1
2	3,123	2,788	2,200	2	Interest	12,000	12,000	12,000	2
3		0		3	Transferred IN				3
4				4					4
5				5	OTHER RESOURCES				5
6	348,485	363,298	360,000	6	Water Sales	360,000	360,000	360,000	6
7	800	200	500	7	Meter Installation Sales	500	500	500	7
8	22,892	22,986	23,100	8	Water Sales (Filtration Assessment)	23,100	23,100	23,100	8
9	45	45	100	9	NSF charges	100	100	100	9
10	1,741	851	200	10	Sale of assets	200	200	200	10
11	1,789	2,096	2,200	11	Webpayment Convenience Fee	2,300	2,300	2,300	11
12			14,000	12	Backflow Device Test Fee	3,900	3,900	3,900	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	785,658	844,129	952,300	29	Total resources, except taxes to be levied	1,042,100	1,042,100	1,042,100	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	785,658	844,129	952,300	32	TOTAL RESOURCES	1,042,100	1,042,100	1,042,100	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**

Water Operating Fund

City of Aurora

Historical Data			REQUIREMENTS FOR: <u>Water Operating</u>	Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	PERSONNEL SERVICES			1	
2	85,305	84,759	2	Salaries	104,242	104,242	104,242	2
3			3					3
4	27,573	40,992	4	Benefits	63,197	63,197	63,197	4
5			5					5
6			6					6
7			7					7
8	112,878	125,751	8	TOTAL PERSONNEL SERVICES	167,438	167,438	167,438	8
9	1.62	1.62	9	Total Full-Time Equivalent (FTE)	1.62	1.62	1.62	9
10			10	MATERIALS AND SERVICES			10	
11			11					11
12	144,666	112,338	12	See LB-31 (page 19)	187,500	187,500	187,500	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	144,666	112,338	21	TOTAL MATERIALS AND SERVICES	187,500	187,500	187,500	21
22			22	CAPITAL OUTLAY			22	
23	43,291	0	23	Meters				23
24	12,066	26,950	24	Equipment	35,000	35,000	35,000	24
25	0	0	25	Building Improvements/Repairs	5,000	5,000	5,000	25
26	0	0	26	Water Main Improvements	100,000	100,000	100,000	26
27	0	0	27	Capital Improvements	400,000	400,000	400,000	27
28			28					28
29			29					29
30			30					30
31			31					31
32			32					32
33			33					33
34			34					34
35	55,357	26,950	35	TOTAL CAPITAL OUTLAY	540,000	540,000	540,000	35
36	312,901	265,039	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	894,938	894,938	894,938	36

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

City of Aurora

General Fund

	Historical data			Requirements for <u>Water Operating</u>	Budget for Next Year 2023-2024				
	Actual		Adopted budget this year 2022 – 2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 2020–2021	First preceding year 2021–2022							
1	12,340	22,321	21,000	1	Operating Materials and Supplies	25,000	25,000	25,000	1
2	1,753	1,792	3,500	2	Water Test Lab	5,000	5,000	5,000	2
3	181	2,773	5,000	3	Maintenance and Repair	5,000	5,000	5,000	3
4	5,862	5,582	8,000	4	Property / Liability Insurance	8,600	8,600	8,600	4
5	1,960	2,246	4,000	5	Vehicle and Equipment Operating Expense	4,400	4,400	4,400	5
6	1,104	1,514	3,000	6	Vehicle and Equipment Repair and Maintenance	4,000	4,000	4,000	6
7	20,980	20,553	28,000	7	Electricity and Heating	28,000	28,000	28,000	7
8	1,556	389	4,000	8	Office Expense	4,000	4,000	4,000	8
9	883	431	5,000	9	Training and Conference	5,000	5,000	5,000	9
10	59,909	22,784	60,000	10	Contract Services	40,000	40,000	40,000	10
11	4,766	4,794	6,500	11	Phone/Fax/Internet	6,500	6,500	6,500	11
12	5,313	5,500	6,500	12	Audit	6,900	6,900	6,900	12
13	743	475	1,000	13	Safety Apparel	1,200	1,200	1,200	13
14	1,380	940	1,600	14	Postage / meter lease	1,800	1,800	1,800	14
15	5,650	3,038	3,400	15	Springbrook Lease	3,500	3,500	3,500	15
16	255	1,029	4,000	16	City Engineer	4,000	4,000	4,000	16
17	2,779	0	1,500	17	Hardware/Software Support-Correct Equip/Kamstrup	1,500	1,500	1,500	17
18	165	138	0	18	Ethics Commission Fee				18
19	0	0	2,000	19	Reservoir Maintenance and Repair	2,000	2,000	2,000	19
20	687	796	900	20	Copier Lease and Maintenance	1,000	1,000	1,000	20
21	391	418	0	21	Internet Service				21
22	3,007	3,184	4,000	22	IT Services	4,400	4,400	4,400	22
23	8,166	7,054	9,000	23	Legal	9,000	9,000	9,000	23
24	2,942	3,519	4,000	24	Webpayment Processing Fees	4,200	4,200	4,200	24
25	1,894	1,068	2,200	25	Dues, Fees and Certifications	2,500	2,500	2,500	25
26			14,000	26	Backflow Device Testing	10,000	10,000	10,000	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	144,666	112,338	202,100	36	Total requirements	187,500	187,500	187,500	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
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	14,653	15,093	15,546	15 Loan Payment - Principal - Filtration System	16,012	16,012	16,012	15
16	6,239	5,799	5,346	16 Loan Payment - Interest - Filtration System	4,880	4,880	4,880	16
17	20,892	20,892	20,892	17 TOTAL DEBT SERVICE	20,892	20,892	20,892	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	0	0		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			101,886	30 OPERATING CONTINGENCY	126,270	126,270	126,270	30
31	20,892	20,892	122,778	31 Total Requirements NOT ALLOCATED	147,162	147,162	147,162	31
32	312,901	265,039	829,522	32 Total Requirements for ALL Org.Units/Programs within fund	894,938	894,938	894,938	32
33				33 Reserved for future expenditure-3rd yr-well replacement				33
34	451,865	558,198		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	785,658	844,129	952,300	36 TOTAL REQUIREMENTS	1,042,100	1,042,100	1,042,100	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 2023-2024					
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1				1	RESOURCES			1		
2	104,327	32,817	636,000	2	Cash on hand * (cash basis)	715,000	715,000	715,000	2	
3	776	2,036	1,000	3	Interest	10,000	10,000	10,000	3	
4				4	Transferred IN, from Water Operating Fund				4	
5	0	115,389	115,000	5	American Rescue Plan Grant	0	0	0	5	
6	0	500,000	1,000,000	6	Federal/State/County Grants	1,000,000	1,000,000	1,000,000	6	
7				7					7	
8				8					8	
9				9					9	
10	105,103	650,242	1,752,000	10	Total Resources, except taxes to be levied	1,725,000	1,725,000	1,725,000	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	105,103	650,242	1,752,000	13	TOTAL RESOURCES	1,725,000	1,725,000	1,725,000	13	
14				14	REQUIREMENTS **				14	
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	72,286	14,197	22,000	16	Water Oper	Capital Outlay	Maintain/Improve/Expand	55,000	55,000	55,000
17			730,000	17	Water Oper	Capital Outlay	Well 3 Replacement-Grants	670,000	670,000	670,000
18			1,000,000	18	Water Oper	Capital Outlay	Ehlen Rd Water Line-Grant	1,000,000	1,000,000	1,000,000
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	32,817	636,045		27	Ending balance (prior years)					
28				28	UNAPPROPRIATED ENDING FUND BALANCE					
29	105,103	650,242	1,752,000	29	TOTAL REQUIREMENTS			1,725,000	1,725,000	1,725,000

*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 2023-2024					
Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1			1	RESOURCES				1		
2		0	2	Cash on hand * (cash basis)				2		
3		0	3	Transfer in from Water Operating				3		
4		0	4	Interest				4		
5		2,215,000	5	Coronavirus State Fiscal Recovery Fund Grant			2,863,431	2,863,431	2,863,431	5
6			6							6
7			7							7
8			8							8
9			9							9
10	0	0	10	Total Resources, except taxes to be levied			2,863,431	2,863,431	2,863,431	10
11			11	Taxes estimated to be received						11
12			12	Taxes collected in year levied						12
13	0	0	13	TOTAL RESOURCES			2,863,431	2,863,431	2,863,431	13
14			14	REQUIREMENTS **						14
15			15	Org Unit or Prog & Activity	Object Classification	Detail				15
16		500,000	16	Water Operating	Capital Outlay	Land Acquisiton/Siting Study	33,278	33,278	33,278	16
17		500,000	17	Water Operating	Capital Outlay	Engineering (final design/constr)	715,153	715,153	715,153	17
18		57,500	18	Water Operating	Capital Outlay	Legal Fees	57,500	57,500	57,500	18
19		57,500	19	Water Operating	Capital Outlay	Permitting/Regulatory Fees	57,500	57,500	57,500	19
20		200,000	20	Water Operating	Capital Outlay	NEPA Environmental Review	0	0	0	20
21		900,000	21	Water Operating	Capital Outlay	Construction	2,000,000	2,000,000	2,000,000	21
22		0	22	Water Operating	Capital Outlay	Construction Contingency				22
23			23							23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29	0	0	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	0	0	31	TOTAL REQUIREMENTS			2,863,431	2,863,431	2,863,431	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 2023-2024			
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1			1	RESOURCES			1
2	182,979	51,898	2	Cash on hand * (cash basis)			2
3		25,414	3	Reimbursement			3
4		32,312	4	Improvement			4
5			5				5
6	9,812	2,453	6	Reimbursement Fee			6
7	12,360	3,090	7	Improvement Fee			7
8	1,447	311	8	Interest			8
9			9				9
10			10				10
11			11				11
12			12				12
13			13				13
14			14				14
15			15				15
16	206,598	57,752	16	Total Resources, except taxes to be levied			16
17			17	Taxes estimated to be received			17
18			18	Taxes collected in year levied			18
19	206,598	57,752	19	TOTAL RESOURCES			19
20			20	REQUIREMENTS **			20
21			21	Org Unit or Prog & Activity	Object Classification	Detail	21
22	68,455	0	22	Water Operating	Capital Outlay	Reimbursement Projects	22
23	86,245	0	23	Water Operating	Capital Outlay	Improvement Projects	23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29	51,898	57,752	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	206,598	57,752	31	TOTAL REQUIREMENTS			31

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

RESOURCES

Sewer Operating Fund

City of Aurora

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	467,353	539,921	585,000	1 Available cash on hand* (cash basis)	650,000	650,000	650,000	1
2	3,760	3,018	2,500	2 Interest	10,000	10,000	10,000	2
3	0	0		3 Transferred IN				3
4				4				4
5				5 OTHER RESOURCES				5
6	376,470	398,765	411,000	6 Sewer Charges	437,000	437,000	437,000	6
7	1,741	280	250	7 Sale of Assets	200	200	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	849,324	941,984	998,750	29 Total resources, except taxes to be levied	1,097,200	1,097,200	1,097,200	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	849,324	941,984	998,750	32 TOTAL RESOURCES	1,097,200	1,097,200	1,097,200	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 2023-2024				
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	PERSONNEL SERVICES			1	
2	94,703	93,662	2	Salaries	115,007	115,007	115,007	2
3			3					3
4	31,233	46,585	4	Benefits	70,884	70,884	70,884	4
5			5					5
6			6					6
7			7					7
8	125,936	140,247	8	TOTAL PERSONNEL SERVICES	185,891	185,891	185,891	8
9	1.82	1.82	9	Total Full-Time Equivalent (FTE)	1.82	1.82	1.82	9
10			10	MATERIALS AND SERVICES			10	
11			11					11
12	178,247	175,633	12	See LB-31 (page 25)	206,200	206,200	206,200	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	178,247	175,633	21	TOTAL MATERIALS AND SERVICES	206,200	206,200	206,200	21
22			22	CAPITAL OUTLAY			22	
23	0	26,950	23	Equipment	180,000	180,000	180,000	23
24	0	0	24	Construction Projects	150,000	150,000	150,000	24
25	5,220	3,930	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	5,220	30,880	35	TOTAL CAPITAL OUTLAY	330,000	330,000	330,000	35
36	309,403	346,760	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	722,091	722,091	722,091	36

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

City of Aurora

General Fund

	Historical data			Requirements for <u>Sewer Operating</u>	Budget for Next Year 2023-2024				
	Actual		Adopted budget this year 2022 – 2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 2020–2021	First preceding year 2021–2022							
1	24,146	27,889	35,000	1	Operating Materials and Supplies	35,000	35,000	35,000	1
2	2,254	3,300	3,500	2	Dues, Fees and Certifications	3,500	3,500	3,500	2
3	0	11,934	5,000	3	City Engineer	5,000	5,000	5,000	3
4	1,648	534	3,000	4	Office Expense	3,000	3,000	3,000	4
5	30,485	11,044	35,000	5	Contract Services	25,000	25,000	25,000	5
6	22,703	21,091	28,000	6	Electricity and Heating	28,000	28,000	28,000	6
7	989	850	5,000	7	Training and Conferences	5,000	5,000	5,000	7
8	1,961	2,248	4,000	8	Vehicle and Equipment Operating Expense	4,400	4,400	4,400	8
9	6,003	6,285	9,000	9	Test Lab	9,000	9,000	9,000	9
10	3,574	3,792	5,000	10	Phone / Fax / Internet	5,000	5,000	5,000	10
11	11,157	10,823	15,000	11	Property / Liability Insurance	16,500	16,500	16,500	11
12	5,313	5,500	6,500	12	Audit	6,900	6,900	6,900	12
13	5,650	3,038	3,400	13	Springbrook Lease	3,500	3,500	3,500	13
14	8,166	7,055	9,000	14	Legal	9,000	9,000	9,000	14
15	743	475	1,000	15	Safety Apparat	1,200	1,200	1,200	15
16	2,488	1,793	3,500	16	Vehicle and Equipment Repair and Maintenance	4,000	4,000	4,000	16
17	165	137	0	17	Ethics Commission Fee				17
18	0	7,593	15,000	18	Sewer Equip / Collection System Repair & Maint.	15,000	15,000	15,000	18
19	3,007	3,184	4,000	19	IT Services	4,400	4,400	4,400	19
20	391	418	0	20	Internet Service				20
21	687	796	900	21	Copier Lease / Maintenance	1,000	1,000	1,000	21
22	1,380	940	1,600	22	Postage / Meter Lease	1,800	1,800	1,800	22
23	162	1,971	5,000	23	Lagoon Maintenance	5,000	5,000	5,000	23
24	45,175	42,943	40,000	24	Biosolids (Sludge)	15,000	15,000	15,000	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	178,247	175,633	237,400	36	Total requirements	206,200	206,200	206,200	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

Sewer Operating Fund

City of Aurora

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
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	23 Transfer to Sewer Reserve	100,000	100,000	100,000	23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	0	0	50,000	29 TOTAL INTERFUND TRANSFERS	100,000	100,000	100,000	29
30			278,645	30 OPERATING CONTINGENCY	275,109	275,109	275,109	30
31	0	0	328,645	31 Total Requirements NOT ALLOCATED	375,109	375,109	375,109	31
32	309,403	346,760	670,105	32 Total Requirements for ALL Org.Units/Progams within fund	722,091	722,091	722,091	32
33			0	33 Reserved for future expenditure	0	0	0	33
34	539,921	595,224		34 Ending balance (prior years)				34
35				35 UNAPPROPRIATED ENDING FUND BALANCE				35
36	849,324	941,984	998,750	36 TOTAL REQUIREMENTS	1,097,200	1,097,200	1,097,200	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 2023-2024						
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES			1			
2	34,478	34,745	33,600	2	Cash on hand * (cash basis)	85,800	85,800	85,800	2		
3	267	186	200	3	Interest	1,600	1,600	1,600	3		
4		0	50,000	4	Transferred IN, from Sewer Operating Fund	100,000	100,000	100,000	4		
5	0	0	0	5	Federal/State/County Grants	3,000,000	3,000,000	3,000,000	5		
6				6					6		
7				7					7		
8				8					8		
9				9					9		
10	34,745	34,931	83,800	10	Total Resources, except taxes to be levied	3,187,400	3,187,400	3,187,400	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	34,745	34,931	83,800	13	TOTAL RESOURCES	3,187,400	3,187,400	3,187,400	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail			15	
16	0	1,504	83,800	16	Water Oper	Capital Outlay	Maintain/Improve/Expand	3,187,400	3,187,400	3,187,400	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	34,745	33,427		27	Ending balance (prior years)						27
28				28	UNAPPROPRIATED ENDING FUND BALANCE						28
29	34,745	34,931	83,800	29	TOTAL REQUIREMENTS			3,187,400	3,187,400	3,187,400	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 2023-2024						
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1			1	RESOURCES			1			
2			2	Cash on hand * (cash basis)			2			
3			3				3			
4			4	Interest			4			
5		3,422,000	5	Coronavirus State Fiscal Recovery Fund Grant			5			
6			6				6			
7			7				7			
8			8				8			
9			9				9			
10	0	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	0	0	13	TOTAL RESOURCES			13			
14			14	REQUIREMENTS **			14			
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16		1,924,000	16	Sewer Operating	Capital Outlay	Engineering (final design/constr)	1,864,000	1,864,000	1,864,000	16
17		149,000	17	Sewer Operating	Capital Outlay	Legal Fees	149,000	149,000	149,000	17
18		149,000	18	Sewer Operating	Capital Outlay	Permitting/Regulatory Fees	149,000	149,000	149,000	18
19		200,000	19	Sewer Operating	Capital Outlay	NEPA Environmental Review	0	0	0	19
20		1,000,000	20	Sewer Operating	Capital Outlay	Construction	1,500,000	1,500,000	1,500,000	20
21		0	21	Sewer Operating	Capital Outlay	Construction Contingency	0	0	0	21
22			22							22
23			23							23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29	0	0	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	0	0	31	TOTAL REQUIREMENTS			3,662,000	3,662,000	3,662,000	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**

Sewer System Development Charges

City of Aurora

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1			1	RESOURCES			1
2	67,885	76,581	2	Cash on hand * (cash basis)			2
3		55,181	3	Reimbursement	59,528	59,528	3
4		23,832	4	Improvement	25,879	25,879	4
5			5				5
6	5,176	1,294	6	Reimbursement Fee	5,176	5,176	6
7	2,952	738	7	Improvement Fee	2,952	2,952	7
8	568	430	8	Interest	1,800	1,800	8
9			9				9
10			10				10
11			11				11
12			12				12
13			13				13
14			14				14
15			15				15
16	76,581	79,043	16	Total Resources, except taxes to be levied	95,335	95,335	16
17			17	Taxes estimated to be received			17
18			18	Taxes collected in year levied			18
19	76,581	79,043	19	TOTAL RESOURCES	95,335	95,335	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	22
23	0	0	23	Water Operating	Capital Outlay	Improvement Projects	23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29	76,581	79,043	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	76,581	79,043	31	TOTAL REQUIREMENTS	95,335	95,335	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

265,761

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024					
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1			1	Resources		1			
2	19,368	16,544	2	Beginning Cash on Hand (Cash Basis)	25,000	25,000	25,000	2	
3			3					3	
4	8,542	10,869	4	Previously Levied Taxes to be Received	8,000	8,000	8,000	4	
5	1,362	1,109	5	Interest	6,000	6,000	6,000	5	
6			6					6	
7			7					7	
8	29,272	28,522	8	Total Resources, Except Taxes to be Levied	39,000	39,000	39,000	8	
9		366,450	9	Taxes Estimated to be Received *	248,375	248,375	248,375	9	
10	354,647	369,151	10	Taxes Collected in Year Levied				10	
11	383,919	397,673	11	TOTAL RESOURCES	287,375	287,375	287,375	11	
				Requirements					
				Bond Principal Payments					
12			12	Bond Issue	Budgeted Payment Date			12	
13	310,000	335,000	13	Series 2009	06/01/2024	275,000	275,000	275,000	13
14			14					14	
15			15					15	
16	310,000	335,000	16	Total Principal		275,000	275,000	275,000	16
				Bond Interest Payments					
17			17	Bond Issue	Budgeted Payment Date			17	
18	28,687	21,713	18	Series 2009	12/01/2023	6,188	6,188	6,188	18
19	28,688	21,712	19	Series 2009	06/01/2024	6,187	6,187	6,187	19
20			20					20	
21	57,375	43,425	21	Total Interest		12,375	12,375	12,375	21
				Unappropriated Balance for Following Year By					
22			22	Bond Issue	Projected Payment Date			22	
23			23					23	
24			24					24	
25			25					25	
26	16,544	19,248	26	Ending balance (prior years)				26	
27		10,000	27	Total Unappropriated Ending Fund Balance		0	0	0	27
28	0		28	Loan Repayment to _____ Fund				28	
29			29	Tax Credit Bond Reserve				29	
30	383,919	397,673	30	TOTAL REQUIREMENTS		287,375	287,375	287,375	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**

Discontinued Year: 2021

City of Aurora

Park Reserve Fund

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024						
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES			1			
2	1,237	1,247	0	2	Cash on hand * (cash basis)	0	0	0	2		
3	10		0	3	Interest	0	0	0	3		
4				4					4		
5			0	5	Transferred IN	0	0	0	5		
6				6					6		
7				7					7		
8				8					8		
9				9					9		
10	1,247	1,247	0	10	Total Resources, except taxes to be levied	0	0	0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	1,247	1,247	0	13	TOTAL RESOURCES	0	0	0	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	0	0	16
17	0	1,247	0	17	Parks	Transfer Out	Transfer to General Fund	0	0	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	1,247	0		27	Ending balance (prior years)						27
28				28	UNAPPROPRIATED ENDING FUND BALANCE						28
29	1,247	0	0	29	TOTAL REQUIREMENTS			0	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**

Park System Development Charges

City of Aurora

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			Line Item			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES			1			
2	62,051	73,621		2	Cash on hand * (cash basis)			2			
3			17,006	3	Reimbursement	17,811	17,811	17,811	3		
4			56,935	4	Improvement	62,874	62,874	62,874	4		
5				5					5		
6	670	0	1,072	6	Reimbursement Fee	536	536	536	6		
7	10,355	0	16,568	7	Improvement Fee	8,284	8,284	8,284	7		
8	545	404	400	8	Interest	2,200	2,200	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	73,621	74,025	91,981	16	Total Resources, except taxes to be levied	91,705	91,705	91,705	16		
17				17	Taxes estimated to be received				17		
18				18	Taxes collected in year levied				18		
19	73,621	74,025	91,981	19	TOTAL RESOURCES			91,705	91,705	91,705	19
20				20	REQUIREMENTS **						20
21				21	Org Unit or Prog & Activity	Object Classification	Detail				21
22	0	0	18,170	22	Parks	Capital Outlay	Reimbursement Projects	18,853	18,853	18,853	22
23	0	0	73,811	23	Parks	Capital Outlay	Improvement Projects	72,852	72,852	72,852	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	73,621	74,025		29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	73,621	74,025	91,981	31	TOTAL REQUIREMENTS			91,705	91,705	91,705	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 2023-2024						
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1			1	RESOURCES			1			
2	285,650	397,940	2	Cash on hand * (cash basis)	155,000	155,000	155,000	2		
3	3,048	1,348	3	Interest	4,200	4,200	4,200	3		
4	4,242	4,648	4	Business License Surcharge	3,600	3,600	3,600	4		
5	105,000	50,000	5	Transfer from General Fund	0	0	0	5		
6	0	0	6	Donations / Grants	100	100	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	397,940	453,936	16	Total Resources, except taxes to be levied	162,900	162,900	162,900	16		
17			17	Taxes estimated to be received				17		
18			18	Taxes collected in year levied				18		
19	397,940	453,936	19	TOTAL RESOURCES	162,900	162,900	162,900	19		
20			20	REQUIREMENTS **				20		
21			21	Org Unit or Prog & Activity	Object Classification	Detail		21		
22	0	305,824	22	Public Facilities	Capital Outlay	Capital Building Project	162,900	162,900	162,900	
23			23						23	
24			24						24	
25			25						25	
26			26						26	
27			27						27	
28			28						28	
29	397,940	148,112	29	Ending balance (prior years)					29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE					30	
31	397,940	453,936	31	TOTAL REQUIREMENTS			162,900	162,900	162,900	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 2023-2024						
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES			1			
2				2	Cash on hand * (cash basis)	0	0	0	2		
3				3	Bond	7,100,000	7,100,000	7,100,000	3		
4				4	Interest	50,000	50,000	50,000	4		
5				5	Other	1,000	1,000	1,000	5		
6				6					6		
7				7					7		
8				8					8		
9				9					9		
10	0	0	0	10	Total Resources, except taxes to be levied	7,151,000	7,151,000	7,151,000	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	0	0	0	13	TOTAL RESOURCES	7,151,000	7,151,000	7,151,000	13		
14				14	REQUIREMENTS **				14		
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16				16	Street/Storm Operat	Capital Outlay	Improvement/expansion of system	1,000,000	1,000,000	1,000,000	16
17				17	Water Operating	Capital Outlay	Improvement/expansion of system	0	0	0	17
18				18	Sewer Operating	Capital Outlay	Improvement/expansion of system	0	0	0	18
19				19	Public Facilities	Capital Outlay	Capital Building Project	1,000,000	1,000,000	1,000,000	19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	0	0		29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			5,151,000	5,151,000	5,151,000	30
31	0	0	0	31	TOTAL REQUIREMENTS			7,151,000	7,151,000	7,151,000	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.

Section 5

Enacting Resolutions

**City of Aurora
Resolution Number 839**

**A Resolution Adopting the 2023-2024 Budget,
Making Appropriations, Imposing the Tax and Categorizing the Tax**

Resolution Adopting the Budget

BE IT RESOLVED that the City Council of the City of Aurora hereby adopts the budget for Fiscal Year 2023-2024, in the amount of \$ 24,434,629. This budget is now on file at 21420 Main Street NE Aurora, Oregon and at www.ci.aurora.or.us.

Resolution Making Appropriations

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023 and for the purposes shown below are hereby appropriated as follows:

General Fund		Aurora Colony Days Fund	
Administration	\$ 495,628	Aurora Colony Days	\$ 28,467
Community Development	222,300	Contingency	6,603
Municipal Court	10,600	Total	\$ 35,070
Public Facilities	92,500		
Parks	106,367	City Hall Building Fund	
Transfers Out	6,000	Public Facilities	\$ 162,900
Contingency	197,191	Total	\$ 162,900
Reserved for Future Expenditures	100,000		
Total	\$ 1,230,586	Street / Storm Reserve Fund	
		Streets / Storm	\$ 187,060
Street / Storm Operating Fund		Total	\$ 187,060
Streets / Storm	\$ 1,234,320		
Contingency	166,826	Street / Storm SDC Fund	
Total	\$ 1,401,146	Streets / Storm	\$ 121,111
		Total	\$ 121,111
Water Operating Fund		Water Reserve Fund	
Water Operations	\$ 894,938	Water	\$ 1,725,000
Debt Service	\$ 20,892	Total	\$ 1,725,000
Contingency	126,270		
Reserved for Future Expenditures	-	Water SDC Fund	
Total	\$ 1,042,100	Water	\$ 94,210
		Total	\$ 94,210
Water Storage Tank/Pump Station			
Water	2,863,431		
Total	2,863,431		

Sewer Operating Fund		Sewer Reserve Fund	
Sewer Operations	\$ 722,091	Sewer	\$ 3,187,400
Transfers Out	\$ 100,000		
Contingency	275,109	Total	\$ 3,187,400
Reserved for Future Expenditures	-		
Total	\$ 1,097,200	Sewer SDC Fund	
		Sewer	\$ 95,769 95,335
Wastewater Treatment Facility Project		Total	\$ 95,335
Sewer	\$ 3,662,000		
Total	\$ 3,662,000	Park SDC Fund	
		Parks	\$ 91,981 91,705
G O Waste Water Bond Fund		Total	\$ 91,705
Debt Service	287,375		
Unappropriated		G O Special Projects Fund	
Total	\$ 287,375	Street/Storm, Public Facilities	\$ 2,000,000.00
		Unappropriated	5,151,000.00
		Total	\$ 7,151,000.00
Total Appropriations All Fund		\$	19,183,629
Total Unappropriated and Reserve Amounts, All Funds		\$	5,251,000
Total Adopted Budget		\$	24,434,629

Resolution Imposing the Tax

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for the tax year 2023-2024:

At the rate of \$2.4849 per \$1,000 of assessed value for permanent rate tax; and
 In the amount of \$265,761 for debt service on general obligation bonds

Resolution Categorizing the Tax

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

Subject to the General Government Limitation

Permanent Rate Tax \$2.4849 / \$1,000

Excluded from Limitation

General Obligation Bond Debt Service \$265,761

Adopted this 13th day of June, 2023.



Brian Asher, Mayor

ATTEST:



Stuart A Rodgers, City Recorder

RESOLUTION NUMBER 840

**A RESOLUTION DECLARING THE CITY'S ELECTION TO
RECEIVE STATE REVENUES**

BE IT HEREBY RESOLVED:

Pursuant to ORS 221.770, the City of Aurora hereby elects to receive state revenues for fiscal year 2023-2024.

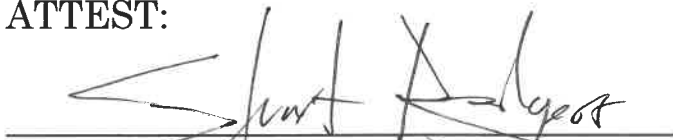
PASSED by the City Council the 13th day of June, 2023.

APPROVED by the Mayor this 13th day of June, 2023.



Brian Asher, Mayor

ATTEST:



Stuart A Rodgers, City Recorder

I hereby certify that a public hearing before the Budget Committee was held on May 17, 2023, and a public hearing before the City Council was held on June 13, 2023, giving citizens an opportunity to comment on the use of State Revenue Sharing.



Stuart A Rodgers, City Recorder