

# CITY OF AURORA

## BUDGET MESSAGE

### FISCAL YEAR 2024-2025

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#### 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 <b>OTHER RESOURCES</b>				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 <b>TOTAL RESOURCES</b>	1,376,321	0	0	32

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM  
LB-30**

**General Fund**

**City of Aurora**

	Historical Data			<b>REQUIREMENTS SUMMARY</b>	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							
<b>1</b>				<b>1</b>	<b>PERSONNEL SERVICES</b>				<b>1</b>
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
<b>8</b>	<b>168,692</b>	<b>186,200</b>	<b>220,434</b>	<b>8</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>235,591</b>	<b>0</b>	<b>0</b>	<b>8</b>
9	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	9
<b>10</b>				<b>10</b>	<b>MATERIALS AND SERVICES</b>				<b>10</b>
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
<b>27</b>	<b>383,670</b>	<b>443,575</b>	<b>630,961</b>	<b>27</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>647,453</b>	<b>0</b>	<b>0</b>	<b>27</b>
<b>28</b>				<b>28</b>	<b>CAPITAL OUTLAY</b>				<b>28</b>
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
<b>35</b>	<b>23,509</b>	<b>10,562</b>	<b>76,000</b>	<b>35</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>116,000</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>36</b>	<b>575,871</b>	<b>640,337</b>	<b>927,395</b>	<b>36</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>999,044</b>	<b>0</b>	<b>0</b>	<b>36</b>



**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						
<b>1</b>			<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>
2	101,742	107,858	2	Salaries	126,229		2
3	40,899	50,877	3	Benefits	72,603		3
4			4				4
<b>5</b>	<b>142,641</b>	<b>158,735</b>	<b>5</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>198,832</b>	<b>0</b>	<b>0</b>
<b>6</b>	<b>1.72</b>	<b>1.72</b>	<b>6</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.72</b>	<b>1.72</b>	<b>1.72</b>
<b>7</b>			<b>7</b>	<b>MATERIALS AND SERVICES</b>			<b>7</b>
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
<b>30</b>	<b>262,943</b>	<b>264,168</b>	<b>30</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>308,903</b>	<b>0</b>	<b>0</b>
<b>31</b>			<b>31</b>	<b>CAPITAL OUTLAY</b>			<b>31</b>
32	0	0	32	Equipment	5,000		32
33			33				33
34			34				34
<b>35</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>36</b>	<b>405,584</b>	<b>422,903</b>	<b>36</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>512,735</b>	<b>0</b>	<b>0</b>

**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	<b>PERSONNEL SERVICES</b>			1
2			2				2
3			3				3
4	0	0	4	<b>TOTAL PERSONNEL SERVICES</b>			0
5			5	<b>Total Full-Time Equivalent (FTE)</b>			
6			6	<b>MATERIALS AND SERVICES</b>			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	<b>TOTAL MATERIALS AND SERVICES</b>			234,500
34			33	<b>CAPITAL OUTLAY</b>			34
35			34	Capital Projects	100,000		35
36	0	0	35	<b>TOTAL CAPITAL OUTLAY</b>			100,000
37	62,699	116,154	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>			334,500

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM  
LB-30**

**General Fund**

**City of Aurora**

	Historical Data			<b>REQUIREMENTS FOR: <u>Municipal Court</u></b>	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						
<b>1</b>			<b>1</b>	<b>PERSONNEL SERVICES</b>				<b>1</b>
2			2					2
3			3					3
4			4					4
5			5					5
6			6					6
7			7					7
<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8 TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
9			9	<b>Total Full-Time Equivalent (FTE)</b>				9
<b>10</b>			<b>10</b>	<b>MATERIALS AND SERVICES</b>				<b>10</b>
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
<b>27</b>	<b>9,528</b>	<b>5,862</b>	<b>10,600</b>	<b>27 TOTAL MATERIALS AND SERVICES</b>	<b>9,600</b>	<b>0</b>	<b>0</b>	<b>27</b>
<b>28</b>			<b>28</b>	<b>CAPITAL OUTLAY</b>				<b>28</b>
29			29					29
30			30					30
31			31					31
32			32					32
33			33					33
34			34					34
<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35 TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>36</b>	<b>9,528</b>	<b>5,862</b>	<b>10,600</b>	<b>36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>9,600</b>	<b>0</b>	<b>0</b>	<b>36</b>

**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	<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	8
9				9	<b>Total Full-Time Equivalent (FTE)</b>				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	<b>TOTAL MATERIALS AND SERVICES</b>	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	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	35
36	35,023	18,872	92,500	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	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						
<b>1</b>			<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>
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
<b>8</b>	<b>26,051</b>	<b>27,465</b>	<b>8</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>36,760</b>	<b>0</b>	<b>8</b>
<b>9</b>	<b>0.33</b>	<b>0.33</b>	<b>9</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.33</b>	<b>0.33</b>	<b>9</b>
<b>10</b>			<b>10</b>	<b>MATERIALS AND SERVICES</b>			<b>10</b>
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
<b>27</b>	<b>27,164</b>	<b>38,519</b>	<b>27</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>61,950</b>	<b>0</b>	<b>27</b>
<b>28</b>			<b>28</b>	<b>CAPITAL OUTLAY</b>			<b>28</b>
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
<b>35</b>	<b>9,822</b>	<b>10,562</b>	<b>35</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>11,000</b>	<b>0</b>	<b>35</b>
<b>36</b>	<b>63,037</b>	<b>76,546</b>	<b>36</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>109,710</b>	<b>0</b>	<b>36</b>

**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 <b>TOTAL PERSONNEL SERVICES</b>	0			4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0			9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0			13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0			17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	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 <b>TOTAL INTERFUND TRANSFERS</b>	6,000	0	0	29
30			197,191	30 <b>OPERATING CONTINGENCY</b>	271,277			30
31	54,500	34,000	203,191	31 <b>Total Requirements NOT ALLOCATED</b>	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 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>				35
36	1,214,631	1,275,938	1,230,586	36 <b>TOTAL REQUIREMENTS</b>	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	<b>OTHER RESOURCES</b>				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	<b>29,509</b>	<b>44,973</b>	<b>35,070</b>	32	<b>TOTAL RESOURCES</b>	<b>41,520</b>	<b>0</b>	<b>0</b>	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 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							
<b>1</b>				<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>	
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	
<b>8</b>	<b>3,257</b>	<b>3,565</b>	<b>4,267</b>	<b>8</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>4,521</b>	<b>0</b>	<b>0</b>	<b>8</b>
9	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	9
<b>10</b>				<b>10</b>	<b>MATERIALS AND SERVICES</b>			<b>10</b>	
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	
<b>27</b>	<b>5,898</b>	<b>16,817</b>	<b>24,200</b>	<b>27</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>25,350</b>	<b>0</b>	<b>0</b>	<b>27</b>
<b>28</b>				<b>28</b>	<b>CAPITAL OUTLAY</b>			<b>28</b>	
29				29				29	
30				30				30	
31				31				31	
32				32				32	
33				33				33	
34				34				34	
<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>36</b>	<b>9,155</b>	<b>20,382</b>	<b>28,467</b>	<b>36</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>29,871</b>	<b>0</b>	<b>0</b>	<b>36</b>



**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 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 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	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 <b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	29
30			6,603	30 <b>OPERATING CONTINGENCY</b>	11,649		0	30
31	0	0	6,603	31 <b>Total Requirements NOT ALLOCATED</b>	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 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>				35
36	<b>29,509</b>	<b>44,973</b>	<b>35,070</b>	36 <b>TOTAL REQUIREMENTS</b>	<b>41,520</b>	<b>0</b>	<b>0</b>	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 <b>OTHER RESOURCES</b>				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
<b>32</b>	<b>270,739</b>	<b>886,090</b>	<b>1,401,146</b>	<b>32 TOTAL RESOURCES</b>	<b>1,599,421</b>	<b>0</b>	<b>0</b>	<b>32</b>

\*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						
<b>1</b>			<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>
2	20,265	21,696	23,614	2 Salaries	25,139		2
3				3			3
4	10,689	10,550	15,706	4 Benefits	16,450		4
5				5			5
6				6			6
7				7			7
<b>8</b>	<b>30,954</b>	<b>32,246</b>	<b>39,320</b>	<b>8 TOTAL PERSONNEL SERVICES</b>	<b>41,590</b>	<b>0</b>	<b>8</b>
<b>9</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>9 Total Full-Time Equivalent (FTE)</b>	<b>0.34</b>	<b>0.34</b>	<b>9</b>
<b>10</b>				<b>MATERIALS AND SERVICES</b>			<b>10</b>
11	3,146	7,153	8,000	11 Operating Materials and Supplies	8,000		11
12	24,962	40,559	35,000	12 Contract Services	35,000		12
13	1,309	1,289	3,500	13 Vehicle and Equipment Operating Expense	3,500		13
14	1,133	1,510	3,500	14 Vehicle and Equipment Repair and Maintenance	3,500		14
15	306	473	10,000	15 Street/Storm Repair and Maintenance	5,000		15
16	1,497	1,910	2,500	16 Property / Liability Insurance	2,700		16
17	16,354	19,514	20,500	17 Street Lights	21,500		17
18	0	0	1,000	18 UIC & TMDL Compliance	1,000		18
19		939	5,000	19 City Engineer	6,000		19
20				20			20
21				21			21
22				22			22
23				23			23
24				24			24
<b>25</b>	<b>48,707</b>	<b>73,347</b>	<b>89,000</b>	<b>25 TOTAL MATERIALS AND SERVICES</b>	<b>86,200</b>	<b>0</b>	<b>25</b>
<b>26</b>				<b>CAPITAL OUTLAY</b>			<b>26</b>
27	0	10,099	15,000	27 Equipment	15,000		27
28	0	0	15,000	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	1,076,000	32 ODOT 99E Pedestrian Crossing	971,692		32
33				33			33
34				34			34
<b>35</b>	<b>5,357</b>	<b>47,708</b>	<b>1,106,000</b>	<b>35 TOTAL CAPITAL OUTLAY</b>	<b>1,201,692</b>	<b>0</b>	<b>35</b>
<b>36</b>	<b>85,018</b>	<b>153,301</b>	<b>1,234,320</b>	<b>36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>1,329,482</b>	<b>0</b>	<b>36</b>

**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 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 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6			6	MATERIALS AND SERVICES NOT ALLOCATED				6
7			7					7
8			8					8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10			10	CAPITAL OUTLAY NOT ALLOCATED				10
11			11					11
12			12					12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14			14	DEBT SERVICE				14
15			15					15
16			16					16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18			18	SPECIAL PAYMENTS				18
19			19					19
20			20					20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	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 <b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	29
30			166,826	30 <b>OPERATING CONTINGENCY</b>	269,939		0	30
31	0	0	166,826	31 <b>Total Requirements NOT ALLOCATED</b>	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 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>				35
36	<b>270,739</b>	<b>886,090</b>	<b>1,401,146</b>	36 <b>TOTAL REQUIREMENTS</b>	<b>1,599,421</b>	<b>0</b>	<b>0</b>	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 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	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		
<b>13</b>	<b>151,015</b>	<b>169,784</b>	<b>187,060</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>212,960</b>	<b>0</b>	<b>0</b>	<b>13</b>		
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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					28	
<b>29</b>	<b>151,015</b>	<b>169,784</b>	<b>187,060</b>	<b>29</b>	<b>TOTAL REQUIREMENTS</b>		<b>212,960</b>	<b>0</b>	<b>0</b>	<b>29</b>	

\*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**

**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	<b>98,712</b>	<b>107,558</b>	<b>19</b>	<b>TOTAL RESOURCES</b>			<b>122,508</b>	<b>0</b>	<b>0</b>	<b>19</b>
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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						30
31	<b>98,712</b>	<b>107,558</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>			<b>122,508</b>	<b>0</b>	<b>0</b>	<b>31</b>

\*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 <b>OTHER RESOURCES</b>				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
<b>32</b>	<b>844,129</b>	<b>951,977</b>	<b>1,042,100</b>	<b>32 TOTAL RESOURCES</b>	<b>1,115,700</b>	<b>0</b>	<b>0</b>	<b>32</b>

\*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						
<b>1</b>			<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>
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
<b>8</b>	<b>125,751</b>	<b>133,667</b>	<b>8</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>177,185</b>	<b>0</b>	<b>0</b>
<b>9</b>	<b>1.62</b>	<b>1.62</b>	<b>9</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.62</b>	<b>1.62</b>	<b>1.62</b>
<b>10</b>			<b>10</b>	<b>MATERIALS AND SERVICES</b>			<b>10</b>
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
<b>21</b>	<b>112,338</b>	<b>110,088</b>	<b>21</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>193,950</b>	<b>0</b>	<b>0</b>
<b>22</b>			<b>22</b>	<b>CAPITAL OUTLAY</b>			<b>22</b>
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
<b>35</b>	<b>26,950</b>	<b>28,486</b>	<b>35</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>230,000</b>	<b>0</b>	<b>0</b>
<b>36</b>	<b>265,039</b>	<b>272,241</b>	<b>36</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>601,135</b>	<b>0</b>	<b>0</b>



**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	<b>Total full time equivalent (FTE)*</b>			33	
34				34	Ending balance (prior years)			34	
35				35	<b>Unappropriated ending fund balance</b>			35	
36	<b>112,338</b>	<b>110,088</b>	<b>187,500</b>	36	<b>Total requirements</b>	<b>193,950</b>	<b>0</b>	<b>0</b>	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 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	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	<b>20,892</b>	<b>20,892</b>	<b>20,892</b>	17 <b>TOTAL DEBT SERVICE</b>	<b>20,892</b>	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	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 <b>TOTAL INTERFUND TRANSFERS</b>	<b>300,000</b>	0	0	29
30			126,270	30 <b>OPERATING CONTINGENCY</b>	193,673		0	30
31	20,892	20,892	147,162	31 <b>Total Requirements NOT ALLOCATED</b>	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 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>				35
36	<b>844,129</b>	<b>951,977</b>	<b>1,042,100</b>	36 <b>TOTAL REQUIREMENTS</b>	<b>1,115,700</b>	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	2	Cash on hand * (cash basis)	600,000				2	
3	2,036	21,077	3	Interest	20,000				3	
4			4	Transferred IN, from Water Operating Fund	300,000				4	
5	115,389	115,389	5	American Rescue Plan Grant					5	
6	500,000	0	6	Federal/State/County Grants	1,000,000				6	
7			7						7	
8			8						8	
9			9						9	
10	650,242	772,511	10	Total Resources, except taxes to be levied	1,920,000	0	0	0	10	
11			11	Taxes estimated to be received					11	
12			12	Taxes collected in year levied					12	
<b>13</b>	<b>650,242</b>	<b>772,511</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>1,920,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	
14			14	REQUIREMENTS **					14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail			15	
16	14,197	71,621	16	Water Oper	Capital Outlay	Maintain/Improve/Expand		30,000	16	
17			17	Water Oper	Capital Outlay	Well 3 Replacement-Grants		890,000	17	
18			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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					28	
<b>29</b>	<b>650,242</b>	<b>772,511</b>	<b>29</b>	<b>TOTAL REQUIREMENTS</b>			<b>1,920,000</b>	<b>0</b>	<b>0</b>	<b>29</b>

\*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**

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	<b>RESOURCES</b>			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	<b>0</b>	<b>573,980</b>	<b>2,863,431</b>	13	<b>TOTAL RESOURCES</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	13		
14				14	<b>REQUIREMENTS **</b>				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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					30	
31	<b>0</b>	<b>573,980</b>	<b>2,863,431</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>3,000,000</b>	<b>0</b>	<b>0</b>	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			3	Reimbursement	32,697				3
4			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	<b>57,752</b>	<b>70,811</b>	19	<b>TOTAL RESOURCES</b>	<b>87,397</b>	<b>0</b>	<b>0</b>		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						24
25			25						25
26			26						26
27			27						27
28			28						28
29	57,752	70,811	29	Ending balance (prior years)					29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					30
31	<b>57,752</b>	<b>70,811</b>	31	<b>TOTAL REQUIREMENTS</b>		<b>87,397</b>	<b>0</b>	<b>0</b>	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 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 <b>OTHER RESOURCES</b>				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
<b>32</b>	<b>941,984</b>	<b>1,030,565</b>	<b>1,097,200</b>	<b>32 TOTAL RESOURCES</b>	<b>1,112,700</b>	<b>0</b>	<b>0</b>	<b>32</b>

\*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						
<b>1</b>			<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>
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
<b>8</b>	<b>140,247</b>	<b>149,061</b>	<b>8</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>196,819</b>	<b>0</b>	<b>8</b>
<b>9</b>	<b>1.82</b>	<b>1.82</b>	<b>9</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.82</b>	<b>1.82</b>	<b>9</b>
<b>10</b>			<b>10</b>	<b>MATERIALS AND SERVICES</b>			<b>10</b>
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
<b>21</b>	<b>175,633</b>	<b>110,065</b>	<b>21</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>212,550</b>	<b>0</b>	<b>21</b>
<b>22</b>			<b>22</b>	<b>CAPITAL OUTLAY</b>			<b>22</b>
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
<b>35</b>	<b>30,880</b>	<b>56,741</b>	<b>35</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>100,000</b>	<b>0</b>	<b>35</b>
<b>36</b>	<b>346,760</b>	<b>315,867</b>	<b>36</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>509,369</b>	<b>0</b>	<b>36</b>

**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	<b>Total full time equivalent (FTE)*</b>			33
34				34	Ending balance (prior years)			34
35				35	<b>Unappropriated ending fund balance</b>			35
36	<b>175,633</b>	<b>110,065</b>	<b>206,200</b>	36	<b>Total requirements</b>	<b>212,550</b>	<b>0</b>	<b>0</b>

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 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	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 <b>TOTAL INTERFUND TRANSFERS</b>	300,000	0	0	29
30			275,109	30 <b>OPERATING CONTINGENCY</b>	303,331		0	30
31	0	50,000	375,109	31 <b>Total Requirements NOT ALLOCATED</b>	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 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>				35
36	941,984	1,030,565	1,097,200	36 <b>TOTAL REQUIREMENTS</b>	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
<b>13</b>	<b>34,931</b>	<b>85,880</b>	<b>13</b>	<b>TOTAL RESOURCES</b>			<b>1,499,000</b>	<b>0</b>	<b>0</b>	<b>13</b>
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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						28
<b>29</b>	<b>34,931</b>	<b>85,880</b>	<b>29</b>	<b>TOTAL REQUIREMENTS</b>			<b>1,499,000</b>	<b>0</b>	<b>0</b>	<b>29</b>

\*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
<b>13</b>	<b>0</b>	<b>57,730</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>5,160,000</b>	<b>0</b>	<b>13</b>
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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			30
<b>31</b>	<b>0</b>	<b>57,730</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>	<b>5,160,000</b>	<b>0</b>	<b>31</b>

\*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	6	Reimbursement Fee			2,588		6	
7	738	1,476	7	Improvement Fee			1,476		7	
8	430	2,425	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	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	<b>79,043</b>	<b>85,532</b>	<b>19</b>	<b>TOTAL RESOURCES</b>			<b>96,596</b>	<b>0</b>	<b>0</b>	<b>19</b>
20			20	REQUIREMENTS **						20
21			21	Org Unit or Prog & Activity	Object Classification	Detail				21
22	0	0	22	Sewer Operating	Capital Outlay	Reimbursement Projects	67,360	0	0	22
23	0	0	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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						30
31	<b>79,043</b>	<b>85,532</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>			<b>96,596</b>	<b>0</b>	<b>0</b>	<b>31</b>

\*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	<b>Resources</b>			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	<b>397,673</b>	<b>411,271</b>	<b>10</b>	<b>TOTAL RESOURCES</b>			<b>411,023</b>	<b>0</b>	<b>0</b>	<b>10</b>
				<b>Requirements</b>						
				<b>Bond Principal Payments</b>						
				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	<b>335,000</b>	<b>355,000</b>	<b>15</b>	<b>Total Principal</b>			<b>90,000</b>	<b>0</b>	<b>0</b>	<b>15</b>
				<b>Bond Interest Payments</b>						
				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	<b>43,425</b>	<b>28,350</b>	<b>21</b>	<b>Total Interest</b>			<b>321,023</b>	<b>0</b>	<b>0</b>	<b>21</b>
				<b>Unappropriated Balance for Following Year By</b>						
				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	<b>Total Unappropriated Ending Fund Balance</b>			<b>0</b>	<b>0</b>		27
28	0		28	Loan Repayment to _____ Fund						28
29			29	Tax Credit Bond Reserve						29
30	<b>397,673</b>	<b>411,271</b>	<b>30</b>	<b>TOTAL REQUIREMENTS</b>			<b>411,023</b>	<b>0</b>	<b>0</b>	<b>30</b>

**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	
<b>13</b>	<b>1,247</b>	<b>0</b>	<b>13</b>	<b>TOTAL RESOURCES</b>			<b>13</b>	
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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			28	
<b>29</b>	<b>1,247</b>	<b>0</b>	<b>29</b>	<b>TOTAL REQUIREMENTS</b>			<b>29</b>	

\*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			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	<b>RESOURCES</b>				1		
2	73,621	74,025		2	Cash on hand * (cash basis)				2		
3			17,811	3	Reimbursement	19,486			3		
4			62,874	4	Improvement	65,235			4		
5				5					5		
6	0	268	536	6	Reimbursement Fee	268			6		
7	0	4,142	8,284	7	Improvement Fee	4,142			7		
8	404	2,286	2,200	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	91,705	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		
<b>19</b>	<b>74,025</b>	<b>80,721</b>	<b>91,705</b>	<b>19</b>	<b>TOTAL RESOURCES</b>			<b>91,331</b>	<b>0</b>	<b>0</b>	<b>19</b>
20				20	<b>REQUIREMENTS **</b>						20
21				21	Org Unit or Prog & Activity	Object Classification	Detail				21
22	0	0	18,853	22	Parks	Capital Outlay	Reimbursement Projects	20,260	0	0	22
23	0	0	72,852	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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						30
<b>31</b>	<b>74,025</b>	<b>80,721</b>	<b>91,705</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>			<b>91,331</b>	<b>0</b>	<b>0</b>	<b>31</b>

\*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	<b>RESOURCES</b>						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	<b>453,936</b>	<b>156,968</b>	<b>19</b>	<b>TOTAL RESOURCES</b>	<b>165,100</b>	<b>0</b>	<b>0</b>			<b>19</b>	
20			20	<b>REQUIREMENTS **</b>						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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						30	
31	<b>453,936</b>	<b>156,968</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>		<b>165,100</b>	<b>0</b>	<b>0</b>		<b>31</b>	

\*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				2	Cash on hand * (cash basis)	7,100,000				2	
3				3	Bond					3	
4				4	Interest	300,000				4	
5				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			10	
11				11	Taxes estimated to be received					11	
12				12	Taxes collected in year levied					12	
13	0	0	7,151,000	13	<b>TOTAL RESOURCES</b>	<b>7,401,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	
14				14	REQUIREMENTS **					14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail			15	
16			1,000,000	16	Street/Storm Operat	Capital Outlay	Improvement/expansion of system	810,000		16	
17				17	Water Operating	Capital Outlay	Improvement/expansion of system	1,000,000		17	
18				18	Sewer Operating	Capital Outlay	Improvement/expansion of system	1,050,000		18	
19			1,000,000	19	Public Facilities	Capital Outlay	Capital Building Project	1,000,000		19	
20				20						20	
21				21	Transfer to GO Bond Service			50,000		21	
22				22	Transfer to Building Fund			90,000		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			5,151,000	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			3,401,000		30	
31	0	0	7,151,000	31	<b>TOTAL REQUIREMENTS</b>			<b>7,401,000</b>	<b>0</b>	<b>0</b>	<b>31</b>

\*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.