

**MANAGEMENT AND FINANCE POLICY COMMITTEE (M&F)
MEETING
TUESDAY, MARCH 17, 2020
12:00 PM (NOON), SMALL CONFERENCE ROOM, CENTRAL LIBRARY**
Council Member Gruber, Chair
Council Member Marcano, Vice Chair
Council Member Gardner
Deputy City Manager Roberto Venegas
Finance Director Terri Velasquez

The Management and Finance Committee oversees the following Council goal and objectives:

PROVIDE A WELL-MANAGED AND FINANCIALLY STRONG CITY

- Ensure the delivery of high-quality services to residents in an efficient and cost-effective manner.
- Maintain superior financial reporting, financial controls, appropriate reserves, budgeting financial management, and transparency, and invest in capital and infrastructure to support efficient and effective long-term provision of services.
- Maintain a high financial credit (bond) rating, maintain debt policies and debt practices that allow the assessment of appropriate debt levels, and periodically review debt and debt service to minimize costs.
- Provide appropriate stewardship of natural resources to ensure long-term sustainability for the city.

1. APPROVAL FEBRUARY 25, 2020 DRAFT MINUTES

2. CONSENT ITEMS

- **Sales Tax Chart**

Presenter: Greg Hays, Budget Officer (10 minutes)

3. 2019/2020 SPRING SUPPLEMENTAL

Presenter: Kerstin Claspell, Lead Budget Analyst (30 minutes)

4. CABC OVERVIEW

Presenter: Leanne Wheeler, CABC Chair (20 minutes)

5. MISCELLANEOUS MATTERS FOR CONSIDERATION

- Next meeting is on April 28 at 1:00 pm, **Ponderosa Conference Room**

Total projected meeting time: 60 minutes

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MANAGEMENT AND FINANCE POLICY COMMITTEE

February 25, 2020

Members Present: Council Member David Gruber – Chair, Council Member Gardner – Member

Absent: Council Member Marcano – Vice Chair

Others Present: R. Venegas, T. Velasquez, G. Hays, V. Irvin, A. Jeffress, B. Fillinger, T. Vaughn, J. Napper, A. Morales, B. Rulla, C. Dancy, C. Cox, J. Watson, H. Hernandez, C. Reed, N. Finco and T. Hoyle

INTRODUCTIONS AND MINUTES

January 28, 2020 minutes were approved.

CONSENT ITEMS

December of 2019 was 0.7 percent higher than December of 2018. This is \$2.3 million (1.2 percent) over the 2019 Projection.

Outcome

The Committee thanked staff.

Follow-up Action

No follow-up needed.

CITADEL METRO DISTRICT AND BID INCLUSION AREA CHANGES

Summary of Issue and Discussion

Pursuant to the provisions of the "Business Improvement District Act" of Colorado Revised Statutes, The Citadel on Colfax Business Improvement District (BID) was approved by City Council in 2017. Following the formation of the district, the developer and property owners modified development plans for the property and as such, need to modify the boundaries of the BID.

The petitions state that the owners are requesting inclusion of additional property into the BID (Business Improvement District) due to the original development plan having been modified. Certain lots and tracts belonging in the commercial side of the development are currently in the Metro District instead of the BID. As a result, the BID must include those lots and tracts within its boundaries as described in the attached Petitions for Inclusion.

The property that will be included in the BID will in turn be excluded from the Colfax Sable Metropolitan District.

The BID will remain entirely commercial; residential property cannot be included in the BID.

Council Member (CM) Gruber said his concern was Metro District’s financial liability and costs that incurred up to date the costs would go to the residents. Nicole Finco, Attorney, Spencer Fane

replied that those are subject to developer advances upfront, and so reimbursement of incurred costs would then be certified and shared by all the property.

CM Gruber asked about if there were changes and whether there was a substantial amount of veteran housing for Citadel. C. Dancy said recently she met with a representative from the development and it was indicated that there might be amendment to the masterplan, however nothing was shared what those changes may be.

Outcome

The Committee recommended that this item be forward to Study Session.

Follow-up Action

Staff will forward this item to Study Session, March 16, 2020.

SMALL BUSINESS ENTERPRISE PROGRAM OVERVIEW

Summary of Issue and Discussion

Bryn Fillinger, Manager of Purchasing and Contracts provided an overview. The City's Small Business Enterprise (SBE) Program was approved by Council in October 2007. The Program was implemented without appropriation of additional resources and current staffing levels were not adequate for tracking the awards made. In 2019, funding was approved for a part-time intern to track the awards made to small, minority and women-owned business in 2019. The funding has been extended through 2020.

CM Gardner asked, why do you need an employee to collect the information doesn't it get tracked by the contract software? B. Fillinger replied, we don't have a contract software.

CM Gruber asked former council member Johnny Watson. Going back to the goals that you were trying to achieve, does this fill that bill? J. Watson replied, I think it's still up for questions and to give an example, when you look at awarded to small businesses the question is how many were for Colorado or within our city. As to the SBE program that's currently used, the ordinance says we are to actively reach out to companies and since companies weren't checking the box on the form that they were a small company this was the reason for bringing in the intern.

CM Gardner asked, what goals do we have around these categories it sounds like there aren't any. T. Velasquez said there aren't any specifics. I think that you would have to have a disparity study in order to establish realistic goals, and we have not done that as a City. CM Gardner said then why are we paying somebody to just to track it? T. Velasquez said it was to get a baseline of what's happening but on a voluntary basis. Council had it as a goal, but to make it a bigger program then you have to have specific goals. I think that we have to outline a process on how to get there. However, this was the first step and its different from what other cities have in the metro area. Denver for example has a robust program but they also probably have specific funding allocated to that process. CM Gardner said so why are we paying \$20,000 for this employee to track this. Wouldn't that money be better spent developing some kind of tracking software that could automatically do this and other efficiencies gained beyond this than this person is monitoring for us. T. Velasquez replied we could considerate that. We haven't figured out the total cost for a contracting software module. We talked to Denver about the software that they have in place and it was around \$500,000. So, I think what we did was the best next thing

which was gather the data from the activity that we currently have in place. However, if this is an area that council wants to pursue further than there's some steps that we would want to outline, and one would be related to software and also mandatory types of reporting to verify what was submitted.

R. Venegas said the question is what council wants out of that data. If you want an in-goal program that sets aside a certain percentage then you will need a full-on disparity study and a software program that collects and verifies that they are small businesses, which requires due diligence on whom needs to know. Until we make that decision it really isn't cost effective to buy a full software to just collect data when we don't have the resources to verify. And so, until that policy decision is made from Council then you really shouldn't go down that road. My experience with disparity study is that they are your legal basis for setting your goals and so they better be rock solid because otherwise you will be challenged for the goals that have been set. If you use Denver's which may be something you want to do, but my experience is that they have to be very specific to your industry and demographics to your city. Because ultimately your goals have to reflect that disparity study to be solid. I know Denver's was specific and tailored to theirs to rest on their goals and other cities that were closely related. So, there may be some exposure to that challenge if they are not specific to our municipality.

A. Jeffress stated the City does have an app called Seamless docs which could track and collect data but not to verify.

Outcome

The Committee thanked staff.

Follow-up Action

No follow up is necessary as this item was informational only.

INFORMATION TECHNOLOGY UPDATE

Casey Cox Manager, Program Management provided an overview of projects recently completed, projects currently underway, and projects planned or expected to advance in 2020.

CM Gruber asked, now that the City Manager elevated the CIO position as a direct report has that resulted in any synergies across the departments that might have not been there previously. A. Jeffress replied yes, there's been a lot of conversations. We had a conversation the other day, across the departments what's the level of authority as it pertains to certain things, via contracting and if there's security challenges or tablets for example we need to make sure those are wirelessly to support them. So, yes, I would say there's been much more exposure at that level and we're making more headway. I wouldn't say that its finalized yet but we're talking about it and it's more of a conversation.

Outcome

Committee thanked staff.

Follow-up Action

No follow up is necessary as this item was informational only.

MARKETPLACE FACILITATOR UPDATE

Trevor Vaughn, Manager of Tax & Licensing gave a presentation. In 2018, the U.S. Supreme Court ruled in *South Dakota v. Wayfair* that opened the possibility of mandating sales tax collections by remote sellers for Aurora. However, not all issues were addressed and Aurora along with all other Colorado Home Rule municipalities is not mandating sales tax collections by remote sellers at this time. This is a follow up to previous presentations to the committee including July 2018 regarding the decision of *South Dakota v. Wayfair*, a follow up presentation in April 2019, and a presentation in September 2019 regarding internet peer to peer car sharing and marketplace facilitators.

The City of Aurora relies on Sales and Use Tax for nearly 70% of the General Fund revenues. Growth of ECommerce combined with the 1992 *Quill v. North Dakota* U.S. Supreme Court decision continued to erode the City's Sales Tax collections. The *South Dakota v. Wayfair* decision in June of 2018 reversed the *Quill* decision and recognized that significant sales could create nexus and allow for a government to impose collection responsibilities on a retailer with no physical presence. However, the decision included multiple statements that a system more complex than South Dakota's may still burden interstate commerce and be impermissible for imposing collection responsibilities. This presents a serious problem for Colorado Home Rule cities regarding complexity.

As a result, Aurora and other home rule cities in Colorado have not enforced economic nexus as this could invite a legal challenge. Instead home rule cities have pursued voluntary compliance. As the state of Colorado implemented economic nexus standards, first by rule in late 2018 and then through house bill 19-1240, the city received record numbers of license applications and accounts as remote sellers elected to register for the city and the state. We estimated that this improved revenue collections by approximately \$1 to \$2 million annually.

Several efforts are ongoing to allow enough simplification that a legal challenge would be less likely and to allow cities to adopt economic nexus. These efforts include the State Simplification Task Force that was established by the legislature. That task force introduced Senate Bill 19-006 to create a centralized simplification system including remittance and address identification. A vendor has been selected and development is ongoing.

There is an area that the city may be able to significantly enhance collections prior to adopting economic nexus. Amazon, Walmart, Expedia and other vendors have physical nexus with Aurora. They also run third party marketplace websites. Amazon has indicated that more than half the goods sold by the company are through the third-party marketplace. State house bill 19-1240, required Marketplace Facilitators to collect state sales tax starting October 1, 2019. However, most of the marketplace operators are still not collecting city sales tax on their marketplace sales. Given that they have physical nexus, the tests contemplated under *Wayfair* should not be an issue and the city should be able to compel them to collect tax through their physical nexus. This is estimated to generate \$0.7 to \$1.5 million in additional revenue to the city.

Aurora has been pushing the marketplace facilitator issue at Colorado Municipal League sales

tax simplification meetings as a separate issue from economic nexus. The goal is to create something uniform that can be adopted by home rule cities to ease the burden of implementation by the retailers.

Does the committee desire to evaluate a Marketplace Facilitator ordinance prior to the adoption of Economic Nexus?

CM Gruber asked whether the Colorado Municipal League (CML) was involved and what their position was on this. T. Vaughn replied CML at first, they had to recognize that we had the authority and that it does not have to be intertwined with Economic Nexus. I don't know whether they take a position one way or another because they probably will want to look to the city members to give that direction. They have come to the realization that it can be a separate issued from economic nexus and within the city's legal authority to adopt.

CM Gardner stated I just wonder how often people are going to Amazon for an example and not paying sales tax, because if it's happening a lot. Something like this will be a bigger deal. T. Vaughn replied, I think it's a sizeable revenue difference. T. Velasquez said and then with the fact that you can't retroactively go back, so I have the concern about lost revenue when the longer we wait. T. Velasquez said if were to move forward, we would be setting the tone and pace and maybe there's advantages with that by setting the standard. I guess there's some risk in moving forward, but at the same time the benefit outweighs the risk.

Outcome

The Committee recommended that a marketplace facilitator ordinance be forwarded to Study Session and that the ordinance can be presented at that time. It does not need to come back to Committee. The Committee also agreed to continuing to work toward uniformity with CML.

Follow-up Action

Staff will forward this item to Study Session.

MISCELLANEOUS MATTERS FOR CONSIDERATION

Summary of Issue and Discussion

- The next meeting is on Tuesday, March 17, 2020 at 12:00 PM (Central Library).

THESE MINUTES WERE APPROVED AS SUBMITTED

David Gruber, Chair of the Management & Finance (M&F) Committee

Date

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Management and Finance Policy Committee Agenda Item Commentary

Item Title: Sales Tax Chart
Item Initiator: Greg Hays
Staff Source: Greg Hays, Budget Officer
Deputy City Manager Signature:
Outside Speaker:
Council Goal: 2012: 6.0--Provide a well-managed and financially strong City

ACTIONS(S) PROPOSED *(Check all appropriate actions)*

- Approve Item and Move Forward to Study Session
- Approve Item and Move Forward to Regular Meeting
- Information Only

HISTORY *(Dates reviewed by City council, Policy Committees, Boards and Commissions, or Staff. Summarize pertinent comments. ATTACH MINUTES OF COUNCIL MEETINGS, POLICY COMMITTEES AND BOARDS AND COMMISSIONS.)*

Members of the M&F Committee have asked for the monthly sales tax performance chart.

ITEM SUMMARY *(Brief description of item, discussion, key points, recommendations, etc.)*

Attached is the January sales tax performance chart. January of 2020 was 11.0 percent higher than January of 2019.

QUESTIONS FOR Committee

Information only

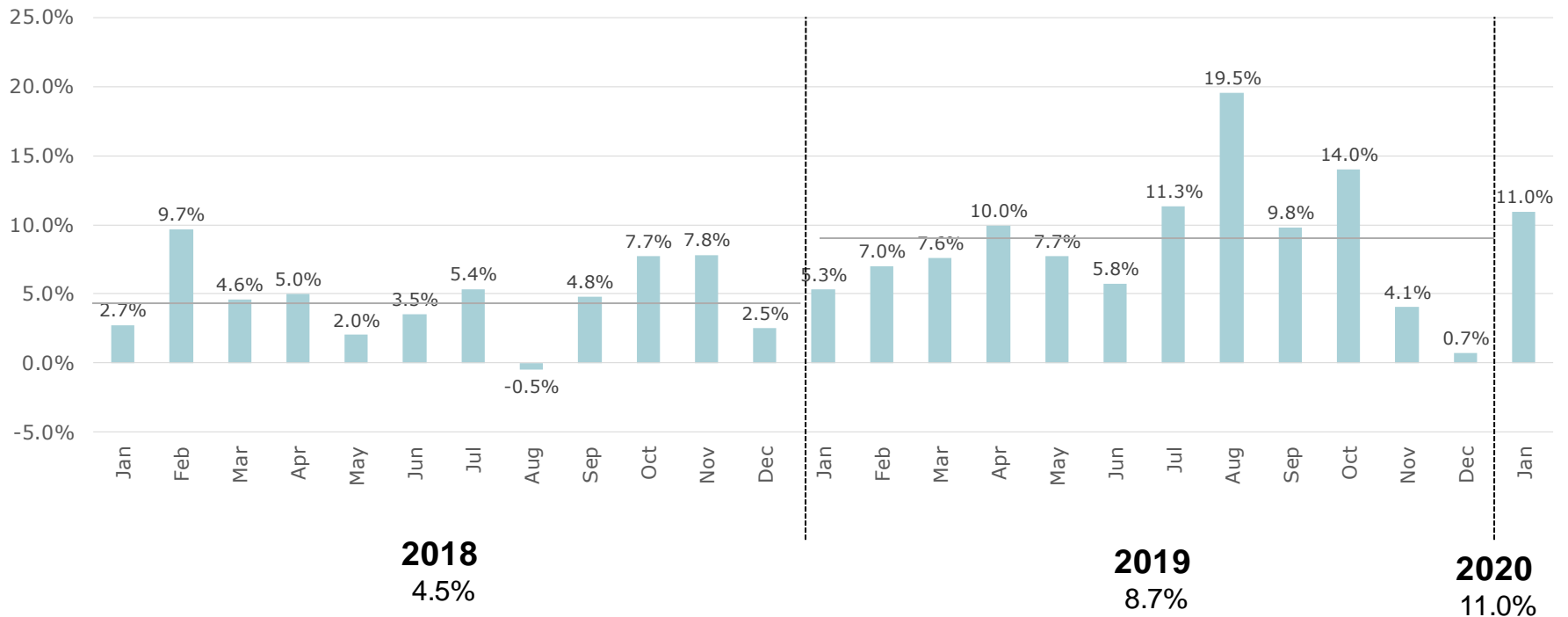
EXHIBITS ATTACHED:

Sales Tax Chart_Jan 20 (FINAL).pdf

January 2020 Sales Tax Performance



Percent Change from Prior Year By Month



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Management and Finance Policy Committee Agenda Item Commentary

Item Title: FOR AN ORDINANCE OF THE CITY OF AURORA, COLORADO APPROPRIATING SUMS OF MONEY IN ADDITION TO THOSE APPROPRIATED IN ORDINANCE NOS. 2018-56, 2019-17, AND 2019-89 FOR THE 2019 FISCAL YEAR AND ORDINANCE NO. 2019-82 FOR THE 2020 FISCAL YEAR
Item Initiator: Kerstin Claspell
Staff Source: Kerstin Claspell, Lead Financial Analyst
Deputy City Manager Signature: Roberto Venegas
Outside Speaker:
Council Goal: 2012: 6.0--Provide a well-managed and financially strong City

ACTIONS(S) PROPOSED *(Check all appropriate actions)*

- Approve Item and Move Forward to Study Session
- Approve Item and Move Forward to Regular Meeting
- Information Only

HISTORY *(Dates reviewed by City council, Policy Committees, Boards and Commissions, or Staff. Summarize pertinent comments. ATTACH MINUTES OF COUNCIL MEETINGS, POLICY COMMITTEES AND BOARDS AND COMMISSIONS.)*

ITEM SUMMARY *(Brief description of item, discussion, key points, recommendations, etc.)*

The 2020 Spring Supplemental Ordinance appropriates amounts for a number of operating expenditures and capital projects that require appropriations and inter-fund transfers in the funds listed in the attachment. This ordinance impacts the 2019 and 2020 budget years. Items for 2019 represent financial activities that have already occurred.

One of the first steps of the annual budget process is to prepare an updated projection of current year requirements. Some requirements that had been identified in the 2019 projection prepared for the 2020 Adopted Budget were reviewed and appropriated as part of the 2019 Fall Supplemental process. Others were deferred, as departments are often able to offset the impact, either partially or entirely. Most of the requests included for 2019 in this 2020 Spring Supplemental request were identified and included in the 2019 projection in the 2020 budget document.

Many of the requests included in this supplemental process are technical. Technical items are typically budget lapses (reductions) or reallocations, zero-dollar amendments with appropriation offset by revenue, or accounting and other adjustments. These items are indicated by including “technical” in the title and may or

may not have been reviewed by Council. Most items with a significant impact to a fund have been previously reviewed by Council or Council Committee. Council review includes items included in the 2019 projection and reviewed as part of the 2020 Adopted Budget process, as well as items reviewed at either a Council Committee meeting or City Council meeting. Council review details are included in the narrative for each supplemental request.

The attachments included for this agenda item reflect summary and detail information regarding the requested appropriation changes for each fund and department. Transfers result in a move of funding from one fund to another. The details of these appropriation amendments are found in:

- Attachment A: 2019 Appropriation Summaries by Fund;
- Attachment B: 2020 Appropriation Summaries by Fund;
- Attachment C: 2019 Appropriation Detail by Fund; and
- Attachment D: 2020 Appropriation Detail by Fund.

As noted, the spring process covers two budget years and often includes several items. The following discussion will identify and focus on significant changes included for each budget year by fund, rather than the list in its entirety. Please see attachments C and D for the details on each request.

2019 Supplemental Amendments

One-time appropriation increases in the General Fund total **\$11.5 million**, with \$218,400 in revenue offsets. Significant items include:

- A **\$9.5 million** transfer of additional revenue to the Capital Projects Fund (CPF). This item was included in the 2019 projection, although the transfer amount is \$2.2 million higher.
- The appropriation of **\$583,000** for Police overtime costs, primarily associated with protests and events that occurred over the last half of the year. The 2019 projection indicated supplemental appropriation would be required, although the actual need is higher.
- The appropriation of **\$510,000** for Fire fleet repair and preventative maintenance costs in excess of budget. This item was included in the 2019 projection.
- A **\$508,000** transfer of funds from the General Fund to assist balancing in the Fleet Management Fund. This item was included in the 2019 projection, although the balancing need was higher.

Significant supplemental items in other funds include:

- The appropriation of capital grant awards totaling **\$2.7 million** in the Gifts and Grants Fund for the purchase of open space property to create additional buffer near Buckley Air Force Base.
- The appropriation of **\$2.5 million** in the Designated Revenues Fund for Destination Marketing Improvement Fee collections and the associated pass-through to Visit Aurora.
- Appropriations totaling **\$1.5 million** in the Development Review Fund
 - \$500,000 for personnel costs incurred in response to development related workload.

- \$673,500 for contracted services such as roof inspections and review services.
- \$326,500 for equipment and credit card fees
- The appropriation of **\$647,300** in the Fleet Management Fund for increased vehicle repairs and fuel costs, predominately associated with higher Fire apparatus repairs.
- The appropriation of **\$515,000** in the Capital Projects Fund to pass-through funds to the metro district for several parks and trails projects.
- The appropriation of **\$429,700** in the E-911 Fund for Public Safety Communications overtime costs to address service demands despite numerous position vacancies. The 2019 projection indicated supplemental appropriation would be required, although the actual need is higher.

2020 Supplemental Amendment Requests

Significant supplemental items in all funds include:

- The appropriation and consolidation of funds as grant match for the I-70/Picadilly Interchange:
 - Appropriation of \$15.1 million in funds available in the General Fund.
 - Appropriation of \$199,100 in funds available in the Capital Projects Fund.
 - Re-allocation of \$714,800 in lapsed (reduced) funding for completed Public Works projects in the Capital Projects Fund.
- The re-appropriation of **\$7.9 million** in the General Fund for projects budgeted but not spent in 2019, including affordable housing seed funds and the re-appropriation of savings associated with the Aurora Municipal Center refinancing for Information Technology projects.
- The appropriation of **\$945,000** in the Gifts and Grants Fund to support potential grant awards for Parkland Pool renovation and large group picnic shelter construction at Sand Creek Park.

Detail behind all supplemental items can be found in Attachments C and D.

QUESTIONS FOR Committee

Does the Committee wish to send this forward to Study Session?

EXHIBITS ATTACHED:

2020 Spring Supp Ordinance Draft for M and F.pdf
 2020 SUP Ordinance Detail.pdf

**2020 Spring Amendment Ordinance
Appropriation Summaries by Fund**

**2019 Amendment Summary
Attachment A**

Attachment A
2020 Spring Amendment Ordinance
Appropriation Summary by Fund and Department
2019 Amendment Summary

Fund/Department	FTE Request	Net Total Appropriation	Revenue ¹ Offset	Inc. / (Dec.) ² in Fund Bal.
General Fund Total	0.00	11,525,758	218,412	-11,307,346
Civil Service Commission	0.00	177,856	0	-177,856
Fire	0.00	625,313	218,412	-406,901
Non-Departmental	0.00	10,139,563	0	-10,139,563
Police	0.00	583,026	0	-583,026
Capital Projects Fund Total	0.00	777,518	10,267,518	9,490,000
Non-Departmental	0.00	549,798	10,039,798	9,490,000
Parks, Recreation & Open Space	0.00	65,085	65,085	0
Public Works	0.00	162,635	162,635	0
Community Development Fund Total	0.00	302,678	302,678	0
Neighborhood Services	0.00	302,678	302,678	0
Conservation Trust Fund Total	0.00	0	0	0
Parks, Recreation & Open Space	0.00	0	0	0
Cultural Services Fund Total	0.00	0	11,733	11,733
Library & Cultural Services	0.00	0	11,733	11,733
Designated Revenues Fund Total	0.00	2,536,110	2,657,673	121,563
Judicial	0.00	0	98,100	98,100
Non-Departmental	0.00	2,536,110	2,536,110	0
Police	0.00	0	23,463	23,463
Development Review Fund Total	0.00	1,461,335	0	-1,461,335
Public Works	0.00	1,461,335	0	-1,461,335
Enhanced E-911 Fund Total	0.00	429,672	0	-429,672
Public Safety Communications	0.00	429,672	0	-429,672
Fleet Management Fund Total	0.00	647,280	508,000	-139,280
General Management	0.00	647,280	0	-647,280
Non-Departmental	0.00	0	508,000	508,000
Gifts & Grants Fund Total	0.00	2,858,697	2,995,250	136,553
Court Administration	0.00	8,250	38,250	30,000
General Management	0.00	53,447	160,000	106,553
Parks, Recreation & Open Space	0.00	2,725,000	2,725,000	0
Public Works	0.00	72,000	72,000	0
Marijuana Tax Revenue Fund Total	0.00	181,421	181,421	0
Neighborhood Services	0.00	181,421	181,421	0
Parks Development Fund Total	0.00	0	0	0

Attachment A
2020 Spring Amendment Ordinance
Appropriation Summary by Fund and Department
2019 Amendment Summary

Fund/Department	FTE Request	Net Total Appropriation	Revenue ¹ Offset	Inc. / (Dec.) ² in Fund Bal.
Parks, Recreation & Open Space	0.00	0	0	0
Water Fund Total	0.00	0	0	0
Aurora Water	0.00	0	0	0
Total	0.00	\$20,720,469	\$17,142,685	(\$3,577,784)

1 The revenue offset includes new revenue and revenue from transfers.

2 Inc./Dec in Fund Balance = New Revenue minus Net Appropriation.

**2020 Spring Amendment Ordinance
Appropriation Summaries by Fund**

**2020 Amendment Summary
Attachment B**

Attachment B
2020 Spring Amendment Ordinance
Appropriation Summary by Fund and Department
2020 Amendment Summary

Fund/Department	FTE Request	Net Total Appropriation	Revenue ¹ Offset	Inc. / (Dec.) ² in Fund Bal.
General Fund Total	0.00	23,506,148	0	-23,506,148
City Council	0.00	42,291	0	-42,291
Court Administration	0.00	200,000	0	-200,000
Finance	8.00	798,102	0	-798,102
Fire	-1.50	-404,695	0	404,695
General Management	-8.00	-5,773,793	-80,000	5,693,793
Human Resources	0.00	109,860	0	-109,860
Information Technology	1.50	945,642	0	-945,642
Neighborhood Services	0.00	1,100,000	0	-1,100,000
Non-Departmental	0.00	21,000,000	0	-21,000,000
Planning & Development Services	0.00	0	0	0
Police	0.00	-10,000	0	10,000
Public Defender	0.00	114,750	0	-114,750
Public Works	0.00	5,383,991	80,000	-5,303,991
Capital Projects Fund Total	0.00	6,313,490	21,214,400	14,900,910
Finance	0.00	434,705	0	-434,705
Fire	0.00	-380,000	0	380,000
General Management	0.00	-434,705	0	434,705
Information Technology	0.00	6,280,000	0	-6,280,000
Non-Departmental	0.00	0	21,000,000	21,000,000
Public Works	0.00	413,490	214,400	-199,090
Cultural Services Fund Total	0.00	185,000	185,000	0
Library & Cultural Services	0.00	185,000	185,000	0
Fleet Management Fund Total	0.00	0	0	0
General Management	-48.00	-10,060,541	-9,911,082	149,459
Public Works	48.00	10,060,541	9,911,082	-149,459
Gifts & Grants Fund Total	0.00	1,147,627	998,600	-149,027
Communications	0.00	53,600	53,600	0
Court Administration	0.00	30,000	0	-30,000
General Management	0.00	106,503	0	-106,503
Judicial	0.00	12,524	0	-12,524
Parks, Recreation & Open Space	0.00	945,000	945,000	0
Total	0.00	\$31,152,265	\$22,398,000	(\$8,754,265)

1 The revenue offset includes new revenue and revenue from transfers.

2 Inc./Dec in Fund Balance = New Revenue minus Net Appropriation.

**2020 Spring Amendment Ordinance
Appropriation Detail by Fund**

**2019 Amendment Detail
Attachment C**

Attachment C
2020 Spring Amendment Ordinance
2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Aurora Water

2019 Technical: Re-Allocate Funds to Griswold WPF Programmable Logic Controller (PLC) Conversion

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Water Fund	0.00	0	0	0	0	0
Total Appropriation Impact	0.00	\$0	\$0	\$0	\$0	\$0

This supplemental will reduce (lapse) funds for the Wetlands Water project budget, which are available due to an unavoidable delay related to The US Army Corps of Engineers review process, and re-appropriate funds for the Water Plant Renovation project to cover the difference in the budgeted amount for the project.

The Griswold Water Purification Facilities (WPF) Programmable Logic Controller (PLC) Conversion project bid came in \$509,300 higher than the engineer's estimate, in October of 2019. This was not projected in the budget due to the estimate coming in late in the year. The budget for the project was developed in 2018 when market conditions were more favorable. 2019 market demand electrical instrumentation work was high, with many contractors having more work than could be accomplished with available staff - only two bidders were prequalified for the specialized work on this project. Additional allowances were also added to the project to account for unforeseeable failures in equipment and instrumentation.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Aurora Water	Water Fund	-509,267	0	Lapse of Appropriation
Aurora Water	Water Fund	509,267	0	New Appropriation

Attachment C
2020 Spring Amendment Ordinance
2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Civil Service Commission

2019: Civil Service Commission

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	177,856	0	177,856	0	-177,856
Total Appropriation Impact	0.00	\$177,856	\$0	\$177,856	\$0	(\$177,856)

This supplemental appropriation will cover additional contractual costs and temporary salaries associated with background investigations and other testing related to Police and Fire academy administration. This supplemental was included in the 2019 projection as part of the 2020 Adopted Budget, but came in higher due to the timing of background investigations and additional contractual costs associated with second testing requests for the promotional ranks of Fire Captain and Fire Engineer.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Civil Service Commission	General Fund	0	177,856	New Appropriation

Attachment C
2020 Spring Amendment Ordinance
2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Court Administration

2019 Technical: CAFFE Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	8,250	0	8,250	38,250	30,000
Total Appropriation Impact	0.00	\$8,250	\$0	\$8,250	\$38,250	\$30,000

The National League of Cities (NLC) has awarded the City of Aurora funds totaling \$38,250 to conduct an assessment of the impact of municipal fines and fees on residents as part of the NLC's Cities Addressing Fines and Fees Equitably (CAFFE) initiative. These funds will be spent over the grant period of July 1, 2019 - May 29, 2020.

This supplemental recognizes the full amount of the 2019 grant award and provides appropriation to cover the 2019 expenditures of \$8,250 for Phase 1 to assess municipal fines/fees and consider reforms. This was not included in the 2019 projection as part of the 2020 budget as the grant was not awarded until the later part of 2019. The remaining grant funds available to be spent in 2020 are \$30,000. The resulting 2020 supplemental is included in this packet as well.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Court Administration	Gifts & Grants Fund	0	8,250	New Appropriation

Attachment C

2020 Spring Amendment Ordinance

2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Fire

2019 Technical: Wildland Fires

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	115,324	0	115,324	115,324	0
Total Appropriation Impact	0.00	\$115,324	\$0	\$115,324	\$115,324	\$0

This supplemental request will provide appropriation to cover personal service and overtime costs incurred as a result of the deployment of personnel to 12 wildland fire events across Colorado, Wyoming, Utah, and Idaho. These expenditures are offset by equivalent reimbursement revenue. This supplemental was included as part of the 2019 projection in the 2020 Adopted Budget book.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Fire	General Fund	0	115,324	New Appropriation

2019: Internal Service Charge - Vehicle Repair

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	509,989	0	509,989	103,088	-406,901
Total Appropriation Impact	0.00	\$509,989	\$0	\$509,989	\$103,088	(\$406,901)

This supplemental budget request will appropriate funds to cover fleet repair costs in excess of budget. Additional preventative maintenance and more costly repairs outside of warranty were significant cost drivers. Aurora Fire Rescue (AFR) did receive insurance recoveries on an aerial unit that sustained significant damage due to an onboard electrical fire. That unit required an extensive overhaul out of state with the manufacturer, but direct and indirect costs associated with having that unit out of service for over 200 days exceeded the amount covered by insurance.

A more aggressive replacement schedule has been implemented that will reduce the average age of the fleet by the end of 2020 to 6.1 years from 11.9 years at the end of 2018. Supply chain production issues in the apparatus manufacturing industry continue to delay apparatus deliveries that were scheduled for the fall of 2019 to arrive in mid to late 2020 per the revised delivery schedule. The additional internal services charges for vehicle repair were included as part of the 2019 projection in the 2020 Adopted Budget.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Fire	General Fund	0	509,989	New Appropriation

Attachment C

2020 Spring Amendment Ordinance

2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

General Management

2019 Technical: Immigrant Integration Plan Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	20,663	0	20,663	30,000	9,337
Total Appropriation Impact	0.00	\$20,663	\$0	\$20,663	\$30,000	\$9,337

The Denver Foundation/Beacon Fund awarded the City of Aurora \$30,000 in 2019 to complete a new 2020-2025 Immigrant Integration Plan to serve 80,000 to 85,000 Aurora immigrants and refugees. To successfully achieve this, the City requires the expertise of a strategic planning consultant for guidance. The grant will help cover the costs of research, private consultant fees, community outreach efforts, a community engagement process, surveys, focus groups, public meetings, a findings report, data analysis and drafting of the final plan. These funds will be spent over the grant period of September 1, 2019 to August 31, 2020.

This supplemental recognizes the full amount of the 2019 grant award and provides appropriation to cover the 2019 expenditures of \$20,700. This was not included in the 2019 projection as part of the 2020 budget as the grant was not awarded until the latter part of 2019. The remaining grant funds available to be spent in 2020 are \$9,300. The resulting 2020 supplemental is included in this packet as well.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
General Management	Gifts & Grants Fund	0	20,663	New Appropriation

2019 Technical: Natural Helpers Program Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	13,117	0	13,117	60,000	46,883
Total Appropriation Impact	0.00	\$13,117	\$0	\$13,117	\$60,000	\$46,883

The Denver Foundation/Beacon Fund awarded the City of Aurora \$60,000 in 2019 to support the city's nationally recognized Natural Helpers Program. Through this grant, the city will partner with two non-profits: Village Exchange Center (VEC) and the Aurora Community Connection (ACC) to support the successful integration, self-reliance and empowerment of newly arrived residents; build trust, celebrate diversity and cultural identity; and ensure that drivers of economic development in Aurora are inclusive of its diverse residents and take into account their needs and concerns. Both VEC and ACC will conduct training of natural helpers who will then engage community members and provide support and referral to their communities. These funds will be spent over the grant period of September 1, 2019 to August 31, 2020.

This supplemental recognizes the full amount of the 2019 grant award and provides appropriation to cover the 2019 expenditures of \$13,100. This was not included in the 2019 projection as part of the 2020 budget as the grant was not awarded until the latter part of 2019. The remaining grant funds available to be spent in 2020 are \$46,900. The resulting 2020 supplemental is included in this packet as well.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
General Management	Gifts & Grants Fund	0	13,117	New Appropriation

ORDINANCE NO. 2020-

A BILL

FOR AN ORDINANCE OF THE CITY OF AURORA, COLORADO APPROPRIATING SUMS OF MONEY IN ADDITION TO THOSE APPROPRIATED IN ORDINANCE NOS. 2018-56, 2019-17, AND 2019-89 FOR THE 2019 FISCAL YEAR AND ORDINANCE NO. 2019-82 FOR THE 2020 FISCAL YEAR

WHEREAS, pursuant to Ordinance Nos. 2018-56, 2019-17 and 2019-89 the Council has appropriated funds for the fiscal year beginning January 1, 2019, and ending December 31, 2019 (“Fiscal Year 2019”);

WHEREAS, pursuant to Ordinance No. 2019-82 the Council has appropriated funds for the fiscal year beginning January 1, 2020, and ending December 31, 2020 (“Fiscal Year 2020”); and

WHEREAS, additional appropriations are needed to fund new expenditures for which revenues have recently become available; and

WHEREAS, the Director of Finance has certified that unappropriated reserves and additional funding sources and revenues are available for appropriation in the various funds; and

WHEREAS, the City Manager has recommended that the various appropriations enumerated in this Ordinance be made.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AURORA, COLORADO:

Section 1. Appropriations in addition to those made in Ordinance Nos. 2018-56, 2019-17 and 2019-89 shall be made for Fiscal Year 2019 for the purposes enumerated in Attachment C to the document entitled 2020 Spring Amendment Ordinance Appropriation Detail by Fund, such document being in the form as filed with the Office of the City Clerk and presented to the Council at this meeting (the “2019 Amendment Detail”), all as follows:

- a. From the unappropriated fund balance and/or additional revenues of the General Fund, the net amount of Eleven Million, Five Hundred Twenty-Five Thousand, Seven Hundred Fifty-Eight Dollars (\$11,525,758).
- b. From the unappropriated fund balance and/or additional revenues of the Capital Projects Fund, the net amount of Seven Hundred Seventy-Seven Thousand, Five Hundred Eighteen Dollars (\$777,518).
- c. From the unappropriated fund balance and/or additional revenues of the Community Development Fund, the net amount of Three Hundred Two Thousand, Six Hundred Seventy-Eight Dollars (\$302,678).

- d. From the unappropriated fund balance and/or additional revenues of Conservation Trust Fund, the net amount of Zero Dollars (\$0).
- e. From the unappropriated fund balance and/or additional revenues of the Cultural Services Fund, the net amount of Zero Dollars (\$0).
- f. From the unappropriated fund balance and/or additional revenues of the Designated Revenues Fund, the net amount of Two Million, Five Hundred Thirty-Six Thousand, One Hundred Ten Dollars (\$2,536,110).
- g. From the unappropriated fund balance and/or additional revenues of the Development Review Fund, the net amount of One Million, Four Hundred Sixty-One Thousand, Three Hundred Thirty-Five Dollars (\$1,461,335).
- h. From the unappropriated fund balance and/or additional revenues of the Enhanced E-911 Fund, the net amount of Four Hundred Twenty-Nine Thousand, Six Hundred Seventy-Two Dollars (\$429,672).
- i. From the unappropriated fund balance and/or additional revenues of the Fleet Management Fund, the net amount of Six Hundred Forty-Seven Thousand, Two Hundred Eighty Dollars (\$647,280).
- j. From the unappropriated fund balance and/or additional revenues of the Gifts and Grants Fund, the net amount of Two Million, Eight Hundred Fifty-Eight Thousand, Six Hundred Ninety-Seven Dollars (\$2,858,697).
- k. From the unappropriated fund balance and/or additional revenues of the Marijuana Tax Revenue Fund, the net amount of One Hundred Eighty-One Thousand, Four Hundred Twenty-One Dollars (\$181,421).
- l. From the unappropriated fund balance and/or additional revenues of the Parks Development Fund, the net amount of Zero Dollars (\$0).
- m. From the unappropriated fund balance and/or additional revenues of the Water Fund, the net amount Zero Dollars (\$0).

Section 2. Appropriations in addition to those made in Ordinance No. 2019-82 shall be made for Fiscal Year 2020 for the purposes enumerated in Attachment D to the document entitled 2020 Spring Amendment Ordinance Appropriation Detail by Fund, such document being in the form as filed with the Office of the City Clerk and presented to the Council at this meeting (the “2020 Amendment Detail”), all as follows:

- a. From the unappropriated fund balance and/or additional revenues of the General Fund, the net amount of Twenty-Three Million, Five Hundred Six Thousand, One Hundred Forty-Eight Dollars (\$23,506,148).
- b. From the unappropriated fund balance and/or additional revenues of the Capital Projects Fund, the net amount of Six Million, Three Hundred Thirteen Thousand,

Four Hundred Ninety Dollars (\$6,313,490).

- c. From the unappropriated fund balance and/or additional revenues of the Cultural Services Fund, the net amount of One Hundred Eighty-Five Thousand Dollars (\$185,000).
- d. From the unappropriated fund balance and/or additional revenues of the Fleet Management Fund, the net amount of Zero Dollars (\$0).
- e. From the unappropriated fund balance and/or additional revenues of the Gift and Grants Fund, the net amount of One Million, One Hundred Fourty-Seven Thousand, Six Hundred Twenty-Seven Dollars (\$1,147,627).

Section 3. Inter-fund and inter-departmental transfers shall be made as enumerated in the 2019 Amendment Detail for Fiscal Year 2019 and the 2020 Amendment Detail for Fiscal Year 2020.

Section 4. The City Manager and the Finance Director are hereby directed and authorized to expend so much of said funds as are necessary to pay for the projects and acquisitions referenced herein.

Section 5. All ordinances or parts of ordinances of the City in conflict herewith are expressly repealed.

Section 6. Pursuant to Section 5-5 of the City Charter, the second publication of this ordinance shall be by reference, utilizing the ordinance title. Copies of this ordinance are available at the office of the City Clerk.

INTRODUCED, READ AND ORDERED PUBLISHED this _____ day of _____, 2020.

PASSED AND ORDERED PUBLISHED BY REFERENCE this _____ day of _____, 2020.

Mike Coffman, Mayor

ATTEST:

STEPHEN J. RUGER, City Clerk

APPROVED AS TO FORM:

HANOSKY HERNANDEZ, II, Assistant City Attorney

Attachment C

2020 Spring Amendment Ordinance

2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

General Management

2019 Technical: Youth Natural Leaders Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	19,667	0	19,667	70,000	50,333
Total Appropriation Impact	0.00	\$19,667	\$0	\$19,667	\$70,000	\$50,333

The Colorado Health Foundation awarded the City of Aurora funds totaling \$70,000 to support a leadership training program for refugee and immigrant high school students with a focus on developing leadership skills, public speaking skills and understanding cultural adjustment, conflict resolution and anti-bullying training. This funding is the first payment of a three-year grant (for a total of \$210,000) and the first \$70,000 will be spent over the grant period of Oct 1, 2019 to September 30, 2020.

This supplemental recognizes the full amount of the 2019 grant award and provides appropriation to cover the 2019 expenditures of \$19,700. This was not included in the 2019 projection as part of the 2020 budget as the grant was not awarded until the latter part of 2019. The remaining grant funds available to be spent in 2020 are \$50,300. The resulting 2020 supplemental is included in this packet as well.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
General Management	Gifts & Grants Fund	0	19,667	New Appropriation

2019: Fleet Increased Costs for Vehicle Repairs and Fuel

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Fleet Management Fund	0.00	647,280	0	647,280	0	-647,280
Total Appropriation Impact	0.00	\$647,280	\$0	\$647,280	\$0	(\$647,280)

This supplemental will cover costs incurred due to higher-than-projected vehicle repair and fuel costs. Repair costs were driven by higher Fire apparatus repairs as a result of additional preventative maintenance and more costly repairs outside of warranty. Delays in manufacture and delivery of new Fire apparatus necessitated the continued use of older equipment which requires more maintenance.

Internal charges to Fire from Fleet reflect the overage and are also included in Fire's request for supplemental funds.

This supplemental was partially included in the 2019 projection as part of the 2020 Adopted Budget.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
General Management	Fleet Management Fund	0	647,280	New Appropriation

Attachment C

2020 Spring Amendment Ordinance

2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Neighborhood Services

2019 Technical: Appropriate CDBG Program Income

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Community Development Fund	0.00	41,400	0	41,400	41,400	0
Total Appropriation Impact	0.00	\$41,400	\$0	\$41,400	\$41,400	\$0

This technical adjustment for the Community Development Block Grant (CDBG) Program will set the 2019 appropriation of program income to match final 2019 collections. The actual amount collected of \$125,051 is \$41,400 more than currently budgeted.

CDBG program income consists of loan payoffs from the original Home Ownership Assistance Program (HOAP) and the Commercial Renovation Program. High market values and low interest rates have led program participants to sell their homes or refinance home and business loans with a cash out of equity, resulting in the requirement to repay the loan.

CDBG programs are primarily funded by annual grant funding from the United States Department of Housing and Urban Development (HUD). The Commercial Renovation Program provides ten-year amortized loans to commercial building owners to renovate and improve building façades.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Neighborhood Services	Community Development Fund	0	41,400	New Appropriation

2019 Technical: Appropriate Program Income for HOME Investment Partnership

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Community Development Fund	0.00	284,124	0	284,124	284,124	0
Total Appropriation Impact	0.00	\$284,124	\$0	\$284,124	\$284,124	\$0

This technical adjustment for the Home Investment Partnership (HOME) Program will set the 2019 appropriation of program income to match final 2019 collections. The actual amount collected of \$1.1 million is \$284,124 more than currently budgeted.

HOME program income consists of loan payoffs from the Home Ownership Assistance Program (HOAP) and the Single Family Rehabilitation Program. High market values and low interest rates have led participants to sell their homes or refinance with a cash out of equity, resulting in the requirement to repay the loan.

HOME programs are primarily funded by annual grant funding from the United States Department of Housing and Urban Development (HUD). HOAP provides no interest, deferred loans to first-time homebuyers. The loans do not exceed \$10,000 and repayment is deferred until title transfers or if a refinance results in a cash-out of equity. The Single Family Rehabilitation Program provides no interest, deferred loans to income qualifying owner-occupied homeowners to rehabilitate their homes making them more energy efficient which in turn keeps the home more affordable to the household. Repayment is deferred until transfer of title or if a refinance results in a cash out of equity.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Neighborhood Services	Community Development Fund	0	284,124	New Appropriation

Attachment C

2020 Spring Amendment Ordinance

2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Neighborhood Services

2019 Technical: Appropriate Program Income for the Neighborhood Stabilization Program (NSP)

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Community Development Fund	0.00	-22,846	0	-22,846	-22,846	0
Total Appropriation Impact	0.00	(\$22,846)	\$0	(\$22,846)	(\$22,846)	\$0

This technical adjustment for the Neighborhood Stabilization programs (NSP1 and NSP3) will set the 2019 appropriation of program income to match final 2019 collections. The 2019 budget included program income of \$30,000 while the actual amount collected was \$7,154.

The City of Aurora was awarded NSP funding of \$6.9 million from Department of Housing and Urban Development (HUD) over two years (2009 and 2011). NSP projects were developed to address the high foreclosure problem resulting from the market crash and recession. The City bought, rehabbed, and sold homes to households whose incomes did not exceed 120 percent of area median income as established by HUD. The program also provided soft second mortgages in the form of deferred loans to the qualified buyers and as the market rebounded, some of the NSP buyers either sold their homes or refinanced with a cash out of equity, resulting in NSP program income.

Aurora's NSP program is effectively complete at this time. All grant money has been spent and there are no future NSP projects planned. Each year NSP program income collected typically declines as there are fewer remaining loans to be paid. HUD implemented a new rule in 2019 that will allow future NSP program income to be reported under the CDBG program. As a result, there will be no program income budgeted in the NSP program after 2020.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Neighborhood Services	Community Development Fund	0	-22,846	Lapse of Appropriation

2019 Technical: Homeless Initiative Program in the Marijuana Tax Revenue Fund

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Marijuana Tax Revenue Fund	0.00	181,421	0	181,421	181,421	0
Total Appropriation Impact	0.00	\$181,421	\$0	\$181,421	\$181,421	\$0

This technical adjustment for the Homeless Initiative Program will set the 2019 appropriation of program income to match final 2019 collections of the 2.0% Marijuana Sales Tax set aside for the program and the return of security deposits paid on behalf of House Aurora Partnership clients. The 2019 budget includes program income of \$2,118,194 while the actual amount collected was \$2,299,615. This technical supplemental was not included in the 2019 projection as part of the 2019 Adopted Budget.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Neighborhood Services	Marijuana Tax Revenue Fund	0	181,421	New Appropriation

Attachment C

2020 Spring Amendment Ordinance

2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Non-Departmental

2019 Technical: Aerotropolis Regional Transportation Authority Payment

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	34,798	34,798	34,798	0
Total Appropriation Impact	0.00	\$0	\$34,798	\$34,798	\$34,798	\$0

The Aerotropolis Regional Transportation Authority (ARTA) was established on February 27, 2018 under an intergovernmental agreement between Adams County, the City of Aurora, and the Aerotropolis Area Coordinating Metropolitan District. Under the agreement, the city will collect, and remit any use tax and impact fees received within ARTA's geographic boundaries. A capital project was created in the 2020 Adopted Budget, representing the ARTA Impact Fees and Use Tax going back to ARTA starting in 2020. In reality, the city starting receiving funds in 2019, thus the need for the technical supplemental.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Non-Departmental	Capital Projects Fund	34,798	0	New Appropriation

2019 Technical: Funds Passthrough for Metro District

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	515,000	515,000	495,000	-20,000
Total Appropriation Impact	0.00	\$0	\$515,000	\$515,000	\$495,000	(\$20,000)

In 2019, the city received \$2.1 million to cover both the city costs and metro district costs of several parks and trails projects, including a parking lot addition at Red Tailed Hawk Park and several trails in SE Aurora. This supplemental covers the disbursement of the metro district funds to the district. This was included in the 2019 projection of the 2020 Adopted Budget although the amount going to the district is \$20,000 more than projected. This will be balanced with a \$20,000 lapse in the 2020 PROS budget for the SE Parking Lots and Trails, found in the 2020 supplemental section.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Non-Departmental	Capital Projects Fund	515,000	0	New Appropriation

Attachment C
2020 Spring Amendment Ordinance
2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Non-Departmental

2019 Technical: Transfer of Capital Revenue from the General Fund to the Capital Projects Fund

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	0	0	9,510,000	9,510,000
General Fund	0.00	9,510,000	0	9,510,000	0	-9,510,000
Total Appropriation Impact	0.00	\$9,510,000	\$0	\$9,510,000	\$9,510,000	\$0

This additional transfer from the General Fund to the Capital Projects Fund accounts for capital-related revenue received in 2019 over the originally-budgeted amount. This supplemental was projected in the 2020 Adopted Budget, although the transfer amount is \$2.2 million more, due to the receipt of greater than projected capital related funds late in 2019. This total includes \$6.2 million in city match funds for a Transportation Improvement Program (TIP) grant.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Non-Departmental	General Fund	0	9,510,000	Operating Transfer Out

2019 Technical: Visit Aurora Destination Marketing Revenue Payment

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Designated Revenues Fund	0.00	2,536,110	0	2,536,110	2,536,110	0
Total Appropriation Impact	0.00	\$2,536,110	\$0	\$2,536,110	\$2,536,110	\$0

In 2018, City Council agreed to an additional destination-marketing-related hotel room fee on behalf of Visit Aurora. The fee started getting collected in 2019. This technical supplemental covers the receipt of the revenue and the associated passthrough back to Visit Aurora. Starting in 2020, this was built into the budget.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Non-Departmental	Designated Revenues Fund	0	2,536,110	New Appropriation

Attachment C
2020 Spring Amendment Ordinance
2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Non-Departmental

2019: Transfer of Funds From General Fund to Assist Balancing in the Fleet Fund

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Fleet Management Fund	0.00	0	0	0	508,000	508,000
General Fund	0.00	508,000	0	508,000	0	-508,000
Total Appropriation Impact	0.00	\$508,000	\$0	\$508,000	\$508,000	\$0

In 2019, a disconnect was found in the overhead rate in the Fleet Fund, which caused the fund to not receive enough revenue to cover its costs. This was fixed in the 2020 budget, but the 2019 budget was not fixed. This transfer covers the need. This was included in the 2019 projection in the 2020 Adopted Budget, although the balancing need was higher.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Non-Departmental	General Fund	0	508,000	Operating Transfer Out

2019: Transfer of Funds from General Fund to Designated Revenue Fund (PRL Elimination)

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Designated Revenues Fund	0.00	0	0	0	121,563	121,563
General Fund	0.00	121,563	0	121,563	0	-121,563
Total Appropriation Impact	0.00	\$121,563	\$0	\$121,563	\$121,563	\$0

This supplemental request provides appropriation to transfer funds from the General Fund to the Designated Revenues Fund as a result of the elimination of the Photo Red Light (PRL) Program. This is the last remaining adjustment needed to carry out the funding plan developed in 2019. This transfer was included in the 2019 projection in the 2020 Adopted Budget.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Non-Departmental	General Fund	0	121,563	Operating Transfer Out

Attachment C

2020 Spring Amendment Ordinance

2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Parks, Recreation & Open Space

2019 Technical: Buckley Buffer

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	0	2,725,000	2,725,000	2,725,000	0
Total Appropriation Impact	0.00	\$0	\$2,725,000	\$2,725,000	\$2,725,000	\$0

This supplemental will appropriate grant funding for the purchase of 69.4 acres of open space property to create additional buffer near Buckley AFB. City Council approved the land purchase at regular council meeting on August 19, 2019 through Resolution R2019-71. This supplemental appropriation was not included in the 2019 projection as part of the 2020 Adopted Budget due to the timing of the awards in late 2019. The following three capital grants funded the purchase:

- Parcel 14 Buckley Buffer Arapahoe County Grant (\$75,000)
- Parcel 14 Buckley Buffer Great Outdoors Colorado (GOCO) Grant (\$150,000)
- Parcel 14 Buckley Buffer U.S. Dept. of Defense REPI Grant (\$2.5 million)

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Parks, Recreation & Open Space	Gifts & Grants Fund	2,725,000	0	New Appropriation

2019 Technical: Tollgate Creek Trail

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	65,085	65,085	65,085	0
Total Appropriation Impact	0.00	\$0	\$65,085	\$65,085	\$65,085	\$0

Appropriate \$65,100 from Excel Energy reimbursements for the second phase of the Tollgate Creek trail project. The Tollgate Creek Trail project is new construction for extension of the trail between Delaney Farm and Montview Street (Fitzsimmons Campus). Work included relocation of an Xcel Energy electrical conduit from the existing dilapidated pedestrian bridge to the newly constructed Tollgate Creek pedestrian bridge. Excel reimbursed the cost of the conduit relocation. The Tollgate Trail project is an ongoing capital project approved by Council in 2016. This supplemental appropriation was not included in the 2019 projection as part of the 2020 Adopted Budget due to the timing of the reimbursement being received in late 2019.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Parks, Recreation & Open Space	Capital Projects Fund	65,085	0	New Appropriation

Attachment C
2020 Spring Amendment Ordinance
2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Parks, Recreation & Open Space

2019 Technical: Transfer Funds to Art In Public Places in the Cultural Services Fund

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Conservation Trust Fund	0.00	0	0	0	0	0
Cultural Services Fund	0.00	0	0	0	11,733	11,733
Parks Development Fund	0.00	0	0	0	0	0
Total Appropriation Impact	0.00	\$0	\$0	\$0	\$11,733	\$11,733

Per city ordinance, one percent of funds used for certain construction and remodeling projects with budgets over \$100,000 are dedicated to funding Art in Public Places (AIPP). This is a transfer of funds committed to the AIPP program in the Cultural Services Fund from the Conservation Trust Fund (CTF) and is based on qualifying construction expenses totaling \$1.2 million in 2019 from several projects, including Olympic Park Upgrades, Highline Canal Improvements, Moorhead Center, and Phase II of the Red-tailed Hawk Park.

The ordinance requires a transfer of \$11,700 for Art in Public Places. Parks, Recreation, and Open Space (PROS) will request the transfer of \$9,800 from the Conservation Trust Fund and \$1,900 from the Parks Development Fund to the Cultural Services Fund in order to satisfy this request.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Parks, Recreation & Open Space	Parks Development Fund	-1,909	0	Lapse of Appropriation
Parks, Recreation & Open Space	Conservation Trust Fund	-9,824	0	Lapse of Appropriation
Parks, Recreation & Open Space	Parks Development Fund	1,909	0	Operating Transfer Out
Parks, Recreation & Open Space	Conservation Trust Fund	9,824	0	Operating Transfer Out

Attachment C
2020 Spring Amendment Ordinance
2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Police

2019: Police Overtime Costs

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	583,026	0	583,026	0	-583,026
Total Appropriation Impact	0.00	\$583,026	\$0	\$583,026	\$0	(\$583,026)

This supplemental will appropriate funds to cover additional expenditures in the Police Department. The department exceeded the 2019 General Fund budget due to increased overtime costs, primarily associated with protests and events that occurred over the last half of the year.

The 2019 projection in the 2020 Adopted Budget did indicate supplemental appropriation would be required although the actual need is approximately \$400,000 higher than the projection.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Police	General Fund	0	583,026	New Appropriation

Attachment C
2020 Spring Amendment Ordinance
2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Public Safety Communications

2019: Public Safety Communications Overtime Costs

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Enhanced E-911 Fund	0.00	429,672	0	429,672	0	-429,672
Total Appropriation Impact	0.00	\$429,672	\$0	\$429,672	\$0	(\$429,672)

This supplemental will cover costs incurred in Public Safety Communications (PS Comm) to address service demands. With the high attrition rate in the department, PS Comm staff, Police, and Fire overtime helped to cover call taking and dispatching despite the numerous vacancies. In an effort to combat the turnover, compensation adjustments were made in 2019 for E-911 call takers and dispatchers. Even as attrition rates improve, the complexity of the job requires a lengthy training period of approximately six months.

The 2019 projection in the 2020 Adopted Budget did indicate supplemental appropriation would be required although the actual need is approximately \$355,000 higher than the projection.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Public Safety Communications	Enhanced E-911 Fund	0	429,672	New Appropriation

Attachment C

2020 Spring Amendment Ordinance

2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Public Works

2019 Technical: Appropriate Electric Vehicle Charger Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	0	72,000	72,000	72,000	0
Total Appropriation Impact	0.00	\$0	\$72,000	\$72,000	\$72,000	\$0

This supplemental appropriates the grant received from the Regional Air Quality Council (RAQC) to purchase electric vehicle chargers for Police District 1, Police District 3, and Central Recreation Center. The match for these grants was included as part of project construction funds. This supplemental was not included in the 2019 projection in the 2020 Adopted Budget as the grant had not yet been received.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Public Works	Gifts & Grants Fund	72,000	0	New Appropriation

2019 Technical: Appropriate Insurance Recoveries

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	122,635	122,635	122,635	0
Total Appropriation Impact	0.00	\$0	\$122,635	\$122,635	\$122,635	\$0

This supplemental will appropriate insurance recoveries received for damage to traffic signals. These funds represent receipts collected through insurance payments as well as restitution payments for various incidents. The signals were repaired at the time of damage and this will repay the traffic signal construction account for the work. This supplemental was not in the 2019 projection included in the 2020 Adopted Budget as year-end totals were not yet known.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Public Works	Capital Projects Fund	122,635	0	New Appropriation

2019 Technical: Appropriate RTD Reimbursement

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	40,000	40,000	40,000	0
Total Appropriation Impact	0.00	\$0	\$40,000	\$40,000	\$40,000	\$0

This supplemental will appropriate a reimbursement/cost share received from Regional Transportation District (RTD) for improvements at Sable Blvd and 13th Avenue to enhance connectivity to the 13th Ave rail station. The Intergovernmental Agreement (IGA) for this cost share was approved at the September 23, 2019 Regular City Council Meeting. This supplemental was not projected in the 2020 budget as the IGA was not complete at the time of projection.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Public Works	Capital Projects Fund	40,000	0	New Appropriation

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2019 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Public Works

2019: Additional Expenditures in the Development Review Fund

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Development Review Fund	0.00	1,461,335	0	1,461,335	0	-1,461,335
Total Appropriation Impact	0.00	\$1,461,335	\$0	\$1,461,335	\$0	(\$1,461,335)

This supplemental appropriation will cover costs incurred in 2019 to respond to increased workload surrounding development activity, including overhire personnel; overtime; and contracted roof inspection and review services. This supplemental was included in the 2019 projection as part of the 2020 Adopted Budget.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Public Works	Development Review Fund	0	1,461,335	New Appropriation

**2020 Spring Amendment Ordinance
Appropriation Detail by Fund**

**2020 Amendment Detail
Attachment D**

Attachment D
2020 Spring Amendment Ordinance
2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

City Council

2020 Technical: Carry Forward for Unused City Council Travel

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	42,291	0	42,291	0	-42,291
Total Appropriation Impact	0.00	\$42,291	\$0	\$42,291	\$0	(\$42,291)

This supplemental will carry forward unused 2019 travel budget of \$42,291 for use in 2020. Per City Council policy, the unused amount of the annual travel budget allocation can be carried forward to be used in the next year.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
City Council	General Fund	0	42,291	New Appropriation

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2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Communications

2020 Technical: State Census Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	53,600	0	53,600	53,600	0
Total Appropriation Impact	0.00	\$53,600	\$0	\$53,600	\$53,600	\$0

The State of Colorado awarded the City of Aurora funds totaling \$53,600 in December of 2019 to conduct activities related to the marketing and fulfillment of the 2020 Census. These funds will be spent over the grant period of December 1, 2019 through June 30, 2020.

This supplemental recognizes the full amount of the 2019 grant award and provides appropriation for the grant funds to be spent in 2020 totaling \$53,600. This effort was not included in the 2020 Adopted Budget as the grant was not awarded until late in 2019.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Communications	Gifts & Grants Fund	0	53,600	New Appropriation

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2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Court Administration

2020 Technical: CAFFE Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	30,000	0	30,000	0	-30,000
Total Appropriation Impact	0.00	\$30,000	\$0	\$30,000	\$0	(\$30,000)

The National League of Cities (NLC) awarded the City of Aurora funds totaling \$38,250 in 2019 to conduct an assessment of the impact of municipal fines and fees on residents as part of the NLC's Cities Addressing Fines and Fees Equitably (CAFFE) initiative. These funds will be spent over the grant period of July 1, 2019 - May 29, 2020.

This supplemental provides appropriation for the remaining grant funds to be spent in 2020 of \$30,000 for Phase 2 to assess municipal fines/fees and consider reforms as well as implement new collections strategies that incorporate financial empowerment interventions. \$20,000 will be dedicated for Financial Empowerment by partnering with Denver's Office of Financial Empowerment and Protection. The other \$10,000 will be used as "seed" money to start the development of an electronic partial payment system. This effort was not included in the 2020 budget as the grant was not awarded until later in 2019.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Court Administration	Gifts & Grants Fund	0	30,000	New Appropriation

2020: Detention Facility Control System Upgrade

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	200,000	0	200,000	0	-200,000
Total Appropriation Impact	0.00	\$200,000	\$0	\$200,000	\$0	(\$200,000)

Court Administration finished 2019 under their General Fund budget by \$149,200. This supplemental request will re-appropriate the unspent balance plus appropriate \$50,800 for a total one-time increase to the 2020 budget of \$200,000. The appropriation will be used to upgrade the Detention Center control system. The unspent balance of \$149,200 was added to the 2019 year-end fund balance in the General Fund and is available for re-appropriation.

A firm will be selected to address sporadic issues that have been occurring recently with devices (primarily elevators) that are controlled via Remote Input/Output (RIO) modules. Also, certain electronic components within this system are becoming antiquated and replacement is recommended to reduce the risk of failure.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Court Administration	General Fund	0	200,000	New Appropriation

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2020 Spring Amendment Ordinance

2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Finance

2020 Technical: Re-Appropriate Tax & Licensing System Funding

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	206,300	0	206,300	0	-206,300
Total Appropriation Impact	0.00	\$206,300	\$0	\$206,300	\$0	(\$206,300)

This supplemental request will re-appropriate \$206,300 that was budgeted but not spent in 2019 for a new licensing system implementation. The unspent balance was added to the 2019 year-end fund balance in the General Fund and is available for one-time re-appropriation.

Because business licensing did not migrate from the legacy system into the new Gentax system, this funding will be utilized to offset staff and system costs with migrating business licensing to a new system. The existing licensing system is legacy and end of life. This conversion will likely include elements in both Gentax and Accela. This budget will be used for any unforeseen costs due to the change in scope of both projects.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Finance	General Fund	0	206,300	New Appropriation

2020: Police Pension Study

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	202,000	0	202,000	0	-202,000
Total Appropriation Impact	0.00	\$202,000	\$0	\$202,000	\$0	(\$202,000)

At the April 27, 2019 Spring Workshop, Council directed staff to pursue a hybrid defined benefit option. Council also approved staff spending funds for hiring consultants to assist with the development of a hybrid defined benefit option. This supplemental request will provide appropriation for 2020 costs associated with the police pension study.

The estimated cost of the study (\$250,000) was included in the 2019 projection as part of the 2020 Adopted Budget. At the time, it was expected that the entirety of these expenditures would occur in 2019. Alternatively, most of the project costs will occur in 2020 and will require appropriation of \$202,000. The current expected total cost of the study is \$275,000.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Finance	General Fund	0	202,000	New Appropriation

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2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

General Management

2020 Technical: Immigrant Integration Plan Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	9,337	0	9,337	0	-9,337
Total Appropriation Impact	0.00	\$9,337	\$0	\$9,337	\$0	(\$9,337)

The Denver Foundation/Beacon Fund awarded the City of Aurora \$30,000 in 2019 to complete a new 2020-2025 Immigrant Integration Plan to serve 80,000 to 85,000 Aurora immigrants and refugees. To successfully achieve this, the City requires the expertise of a strategic planning consultant for guidance. The grant will help cover the costs of research, private consultant fees, community outreach efforts, a community engagement process, surveys, focus groups, public meetings, a findings report, data analysis and drafting of the final plan. The grant period is September 1, 2019 to August 31, 2020.

This supplemental is for the remaining funds to be spent through the end of the grant period. It was not included in the 2020 budget as the grant was not awarded until the latter part of 2019.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
General Management	Gifts & Grants Fund	0	9,337	New Appropriation

2020 Technical: Natural Helpers Program Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	46,833	0	46,833	0	-46,833
Total Appropriation Impact	0.00	\$46,833	\$0	\$46,833	\$0	(\$46,833)

The Denver Foundation/Beacon Fund awarded the City of Aurora \$60,000 in 2019 to support the city's nationally recognized Natural Helpers Program. Through this grant, the City will partner with two non-profits: Village Exchange Center (VEC) and the Aurora Community Connection (ACC) to support the successful integration, self-reliance and empowerment of newly arrived residents; build trust, celebrate diversity and cultural identity; and ensure that drivers of economic development in Aurora are inclusive of its diverse residents and take into account their needs and concerns. Both VEC and ACC will conduct training of natural helpers who will then engage community members and provide support and referral to their communities. These funds will be spent over the grant period of September 1, 2019 to August 31, 2020.

This supplemental is for the remaining funds to be spent through the end of the grant year. It was not included in the 2020 budget as the grant was not awarded until the latter part of 2019.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
General Management	Gifts & Grants Fund	0	46,833	New Appropriation

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2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

General Management

2020 Technical: Transfer Purchasing from General Management to Finance

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	0	0	0	0
General Fund	0.00	0	0	0	0	0
Total Appropriation Impact	0.00	\$0	\$0	\$0	\$0	\$0

This supplemental will transfer the Purchasing Division 2020 Budget from General Management to Finance as part of the organizational changes effective January 1, 2020.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Finance	General Fund	0	-434,705	Lapse of Appropriation
General Management	General Fund	0	-824,507	Lapse of Appropriation
General Management	Capital Projects Fund	-434,705	0	Lapse of Appropriation
Finance	General Fund	0	824,507	New Appropriation
Finance	Capital Projects Fund	434,705	0	New Appropriation
General Management	General Fund	0	434,705	New Appropriation

2020 Technical: Youth Natural Leaders Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	50,333	0	50,333	0	-50,333
Total Appropriation Impact	0.00	\$50,333	\$0	\$50,333	\$0	(\$50,333)

The Colorado Health Foundation awarded the City of Aurora funds totaling \$70,000 to support a leadership training program for refugee and immigrant high school students with a focus on developing leadership skills, public speaking skills and understanding cultural adjustment, conflict resolution and anti-bullying training. This funding is the first payment of a three-year grant (for a total of \$210,000) and the first \$70,000 will be spent over the grant period of Oct 1, 2019 to September 30, 2020.

This supplemental is for the remaining funds to be spent through the end of the first grant year. It was not included in the 2020 budget as the grant was not awarded until the latter part of 2019.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
General Management	Gifts & Grants Fund	0	50,333	New Appropriation

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2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Human Resources

2020 Technical: Re-Appropriate Human Resources Funding

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	69,860	0	69,860	0	-69,860
Total Appropriation Impact	0.00	\$69,860	\$0	\$69,860	\$0	(\$69,860)

This supplemental request will re-appropriate \$69,900 that was budgeted but not spent in 2019 for an audit of employees' dependents enrolled in City of Aurora benefit plans (\$34,900). Requested spending authority will also include \$35,000 for a consultant who will provide guidance to enact the measures required under the State's Equal Pay Act which will go into effect January 1, 2021.

The dependent audit will reveal those who are not qualified to be covered by the city's benefit plans. The potential cost savings generated by the audit are significant as medical premium costs alone may decrease by \$5,000 to \$6,000 per year for each ineligible dependent removed from the plan. The cost of the dependent audit was included in the 2019 projection in the 2020 Adopted Budget.

The cost of the equal pay consultant was not included in the 2020 Adopted Budget since the legislation passed after the budget process for 2020 was completed.

The unspent balance of \$144,500 was added to the 2019 year-end fund balance in the General Fund and is available for re-appropriation.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Human Resources	General Fund	0	69,860	New Appropriation

2020: Tuition Assistance Program (TAP)

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	20,000	0	20,000	0	-20,000
Total Appropriation Impact	0.00	\$20,000	\$0	\$20,000	\$0	(\$20,000)

Members of the SHIFT Committee (whose focus is making the City of Aurora a better place to work) presented a restructured and enhanced Tuition Assistance Program (TAP) to Executive Staff in December. The proposed new program would increase the amount of tuition assistance per employee per year from \$1,000 to \$2,000. This proposed change would bring the City of Aurora to the same competitive offering as other government entities. Data has shown that more employees participate in tuition reimbursement programs when the reimbursement amount is enough to cover at least one college course or certification. In order to stay competitive with this particular benefit, the proposal was approved, and the new policy took effect January 1, 2020.

HR currently has a TAP budget of \$40,000. This supplemental will add \$20,000 of new budget. In addition, it will transfer \$10,000 each from Police and Fire under the HR budget, resulting in a total citywide TAP budget of \$80,000, consolidated under HR, for 2020.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Fire	General Fund	0	-10,000	Lapse of Appropriation
Police	General Fund	0	-10,000	Lapse of Appropriation
Human Resources	General Fund	0	40,000	New Appropriation

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Department \ Description - Reason for Appropriation

Information Technology

2020 Technical: Move CAPSTC from Fire to Information Technology

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	0	0	0	0
General Fund	0.00	0	0	0	0	0
Total Appropriation Impact	0.00	\$0	\$0	\$0	\$0	\$0

This supplemental will transfer the City of Aurora Public Safety Training Center (CAPSTC) 2020 Budget from Fire to Information Technology as part of the organizational changes effective January 1, 2020.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Fire	General Fund	0	-394,695	Lapse of Appropriation
Fire	Capital Projects Fund	-380,000	0	Lapse of Appropriation
Information Technology	General Fund	0	394,695	New Appropriation
Information Technology	Capital Projects Fund	380,000	0	New Appropriation

2020 Technical: Re-Appropriate Fiber Infrastructure Project and Continuity of Operations Tool

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	550,947	0	550,947	0	-550,947
Total Appropriation Impact	0.00	\$550,947	\$0	\$550,947	\$0	(\$550,947)

This supplemental request will re-appropriate \$550,947 that was budgeted but not spent in 2019 for the Fiber Infrastructure Project and the Continuity of Operations tool. The unspent funding was added to the 2019 year-end fund balance in the General Fund and is available for one-time re-appropriation. The city-owned fiber will improve network connectivity and reliability to Fire Station 4 and Beck Recreation Center. The continuity of operations tool provides the city a mechanism for planning and executing it's continuity of operations plan as required.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Information Technology	General Fund	0	550,947	New Appropriation

City of Aurora Public Safety Training Center (CAPSTC) Alignment to IT

This supplemental moves the operating and capital 2019 appropriations for CAPSTC from the Fire Department to the Information Technology Department per city management organizational realignment.

Total Appropriation Impact (Does not include offset impact)

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Department \ Description - Reason for Appropriation

Judicial

2020 Technical: DOLA First Appearance Grant

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	12,524	0	12,524	0	-12,524
Total Appropriation Impact	0.00	\$12,524	\$0	\$12,524	\$0	(\$12,524)

This supplemental provides appropriation for 2020 to cover costs eligible under the 2019 DOLA First Appearance Grant. The grant amount awarded in 2019 was \$98,100 for the grant period July 1, 2019 - June 30, 2020. The remaining grant award to be used in 2020 is \$12,500. This grant allows the city to seek reimbursement for providing no-cost legal representation to in-custody defendants for first appearances, an added expense caused by the State legislation (HB16-1309).

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Judicial	Gifts & Grants Fund	0	12,524	New Appropriation

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2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Neighborhood Services

2020 Technical: Re-Appropriate Affordable Housing Seed Funding

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	1,100,000	0	1,100,000	0	-1,100,000
Total Appropriation Impact	0.00	\$1,100,000	\$0	\$1,100,000	\$0	(\$1,100,000)

This supplemental request will re-appropriate \$1.1 million in seed funding for affordable housing that was budgeted but not spent in 2019. The unspent funding was added to the 2019 year-end fund balance in the General Fund and is available for one-time re-appropriation.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Neighborhood Services	General Fund	0	1,100,000	New Appropriation

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2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Non-Departmental

2020: Consolidation of Funds as Match for I-70/Picadilly Interchange

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	0	0	15,100,000	15,100,000
General Fund	0.00	15,100,000	0	15,100,000	0	-15,100,000
Total Appropriation Impact	0.00	\$15,100,000	\$0	\$15,100,000	\$15,100,000	\$0

The U.S. Department of Transportation recently awarded the city of Aurora with a \$25.0 million federal grant to help fund the \$56.6 million I-70/Picadilly Interchange Project that has been planned for more than a decade. The city and private developers also will contribute funding to this project.

The city's portion of the match is approximately \$16.0 million. The match will come from two primary sources, \$15.1 million in funds available in the General Fund and \$914,000 lapsed projects/funds available in the Capital Projects Fund. Funds Available in the General Fund include the Operating Reserve (which will be drawn down to its 1 percent minimum) and the TABOR Reserve Fund (which will be replaced with city assets). The remainder of the match can be found in the \$914,000 Public Works 30 percent design supplemental found later in this document. Future fund surpluses will be used to replenish these sources.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Non-Departmental	General Fund	0	15,100,000	Operating Transfer Out

2020: Re-Appropriate General Fund Savings for Information Technology Capital Projects

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	5,900,000	5,900,000	5,900,000	0
General Fund	0.00	5,900,000	0	5,900,000	0	-5,900,000
Total Appropriation Impact	0.00	\$5,900,000	\$5,900,000	\$11,800,000	\$5,900,000	(\$5,900,000)

In 2019, the city refinanced the Aurora Municipal Center, which saved \$5.9 million in lease payments. An executive decision was made to re-appropriate these funds specifically for IT projects in the Capital Projects Fund. This supplemental transfers the funds and creates the capital spending authority.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Non-Departmental	General Fund	0	5,900,000	Operating Transfer Out
Information Technology	Capital Projects Fund	5,900,000	0	New Appropriation

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2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Parks, Recreation & Open Space

**2020: Potential Adams County Grant Awards:
 Parklane Pool and Sand Creek Park Shelter**

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Gifts & Grants Fund	0.00	0	945,000	945,000	945,000	0
Total Appropriation Impact	0.00	\$0	\$945,000	\$945,000	\$945,000	\$0

Appropriate \$945,000 to support potential grant awards for Parkland Pool renovation and large group picnic shelter construction at Sand Creek Park. Grant requests were submitted for both projects through the 2020 Adams County Open Space grant process. The spring award timing allows the projects to be bid this summer for fall/winter construction. The Parklane pool renovation includes pool house rebuild and splash pad. The Sand Creek Park shelter will serve large groups. If the grant applications are unsuccessful, the requested appropriations will be lapsed. This supplemental appropriation was not included in the 2020 Adopted Budget due to the late and evolving nature of this potential grant award.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Parks, Recreation & Open Space	Gifts & Grants Fund	945,000	0	New Appropriation

Attachment D
2020 Spring Amendment Ordinance
2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Planning & Development Services

**2020 Technical: Transfer Funding for NAAG Program
from General Fund to Cultural Services Fund**

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Cultural Services Fund	0.00	185,000	0	185,000	185,000	0
General Fund	0.00	0	0	0	0	0
Total Appropriation Impact	0.00	\$185,000	\$0	\$185,000	\$185,000	\$0

This technical supplemental will make the necessary budget adjustments to allow for the administration of the North Aurora Arts Grant (NAAG) program in the Cultural Services Fund. The funds are currently budgeted in the General Fund within Development Services. For 2020, Development Services and Cultural Division will work together to administer the NAAG operating and project grants program. The goal of this program is to support overall redevelopment in the Fletcher Plaza Urban Renewal Area (the Arts District) and to increase area activity and visits.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Planning & Development Services	General Fund	0	-185,000	Lapse of Appropriation
Planning & Development Services	General Fund	0	185,000	Operating Transfer Out
Library & Cultural Services	Cultural Services Fund	0	185,000	New Appropriation

Attachment D
2020 Spring Amendment Ordinance
2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Public Defender

2020 Technical: Re-Appropriate Funds to Address Department Needs

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
General Fund	0.00	114,750	0	114,750	0	-114,750
Total Appropriation Impact	0.00	\$114,750	\$0	\$114,750	\$0	(\$114,750)

This supplemental request will re-appropriate funds that were budgeted in the General Fund for the Public Defender's Office but not spent in 2019. The unspent balance of \$114,750 was added to the 2019 year-end fund balance in the General Fund and is available for re-appropriation.

The requested appropriation will be used to continue to address the needs, such as the office remodel and tablets, that had been identified and included in the 2019 projection as part of the 2020 Adopted Budget. Addressing all the needs by the end of 2019 proved to be ambitious shifting expenditures planned for 2019 to 2020.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Public Defender	General Fund	0	114,750	New Appropriation

Attachment D

2020 Spring Amendment Ordinance

2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Public Works

2020 Technical: Appropriate Grant for Chambers over Sand Creek Bridge

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	214,400	214,400	214,400	0
Total Appropriation Impact	0.00	\$0	\$214,400	\$214,400	\$214,400	\$0

This supplemental will appropriate \$214,400 in grant funding for rehabilitation of the Chambers Road Bridge over Sand Creek. The local match of \$53,600 will come from existing capital budget. The bridge currently serves as a main connection route between the neighborhoods and provides access to the trail system along Sand Creek. The rehab work consists of expansion joint replacement as needed; repair of sidewalks; and repair of spalled concrete bridge rails and corroded steel parts. The Intergovernmental Agreement (IGA) for this award was approved at the September 23, 2019 Regular City Council Meeting.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Public Works	Capital Projects Fund	-53,600	0	Lapse of Appropriation
Public Works	Capital Projects Fund	268,000	0	New Appropriation

2020 Technical: Lapse Completed Projects and Reallocate for I70/Picadilly Interchange Design

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Capital Projects Fund	0.00	0	199,090	199,090	0	-199,090
Total Appropriation Impact	0.00	\$0	\$199,090	\$199,090	\$0	(\$199,090)

Funding will be lapsed for the following completed projects and reallocated to the I-70/Picadilly Interchange project for completion of the 30 percent design:

- *Montview Overlay (\$150,000)
- *Courts/Detention Center Roof (\$240,100)
- *Alameda Ave/I225 Turn Lane (\$37,900)
- *Heritage Eagle Bend Improvements (\$26,800)
- *Priority Projects Study/Appraisals (\$260,000) as the need for the anticipated studies and appraisals did not come to fruition.

In addition, \$199,100 in CPF funds available will be used.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
Public Works	Capital Projects Fund	-714,910	0	Lapse of Appropriation
Public Works	Capital Projects Fund	914,000	0	New Appropriation

Attachment D
2020 Spring Amendment Ordinance
2020 Appropriation Amendment Requests

Department \ Description - Reason for Appropriation

Public Works

2020 Technical: Transfer Fleet from General Management to Public Works

Fund Impact	FTE	Operating Approp.	CIP Approp.	Approp. Total	Revenue Offset	Inc. / (Dec.) in Fund Bal.
Fleet Management Fund	0.00	0	0	0	0	0
General Fund	0.00	0	0	0	0	0
Total Appropriation Impact	0.00	\$0	\$0	\$0	\$0	\$0

This supplemental will transfer the Fleet Division 2020 Budget from General Management to Public Works as part of the organizational changes effective January 1, 2020.

Total Appropriation Impact (Does not include offset impact)

Department	Fund	Capital	Operating	Type
General Management	General Fund	0	-2,905,828	Lapse of Appropriation
General Management	Fleet Management Fund	0	-10,060,541	Lapse of Appropriation
General Management	General Fund	0	-2,478,163	Operating Transfer Out
Public Works	General Fund	0	2,478,163	Operating Transfer Out
Public Works	General Fund	0	2,905,828	New Appropriation
Public Works	Fleet Management Fund	0	10,060,541	New Appropriation

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Management and Finance Policy Committee Agenda Item Commentary

Item Title: CABC Presentation to M&F
Item Initiator: Hays, Greg
Staff Source: Greg Hays, Budget Officer
Deputy City Manager Signature:
Outside Speaker: Leanne Wheeler, Chair of CABC
Council Goal: 2012: 6.0--Provide a well-managed and financially strong City

ACTIONS(S) PROPOSED *(Check all appropriate actions)*

- Approve Item and Move Forward to Study Session
- Approve Item and Move Forward to Regular Meeting
- Information Only

HISTORY *(Dates reviewed by City council, Policy Committees, Boards and Commissions, or Staff. Summarize pertinent comments. ATTACH MINUTES OF COUNCIL MEETINGS, POLICY COMMITTEES AND BOARDS AND COMMISSIONS.)*

Members of M&F have asked CABC to present that group's 2020 focus for the group.

ITEM SUMMARY *(Brief description of item, discussion, key points, recommendations, etc.)*

Leanne Wheeler, CABC Chair, will present that group's 2020 focus for the group.

QUESTIONS FOR Committee

Information Only

EXHIBITS ATTACHED: