

**CITY OF AURORA**  
**Budget Amendment No. 2**  
**For the Fiscal Year from January 1 through December 31, 2023**

Item No.	Account Number	Account Description	Revised Original Budget	Amendments	Amended Budget
<b>REVENUES</b>					
<b><i>CDBG COVID Program Fund</i></b>					
1	214-1330-331.11-18	Grant/Federal/CDBG/COVID	100,000	146,600	246,600
			<u>100,000</u>	<u>146,600</u>	<u>246,600</u>
		Accounts Affected by Amendments	100,000	<u>146,600</u>	246,600
		Accounts Not Affected by Amendments	<u>(100,000)</u>		<u>(100,000)</u>
		Total CDBG COVID Program Fund	<u>0</u>		<u>146,600</u>
<b><i>Block Grant Fund</i></b>					
2	221-1330-331.11-10	Block Grant Program HUD	1,237,300	1,075,500	2,312,800
			<u>1,237,300</u>	<u>1,075,500</u>	<u>2,312,800</u>
		Accounts Affected by Amendments	1,237,300	<u>1,075,500</u>	2,312,800
		Accounts Not Affected by Amendments	<u>0</u>		<u>0</u>
		Total Block Grant Fund	<u>1,237,300</u>		<u>2,312,800</u>
<b><i>TIF # 3 Fund</i></b>					
3	233-0000-391.03-42	Interfund Transfer/2008 TIF Bond Proj	0	1,679,400	1,679,400
			<u>0</u>	<u>1,679,400</u>	<u>1,679,400</u>
		Accounts Affected by Amendments	0	<u>1,679,400</u>	1,679,400
		Accounts Not Affected by Amendments	<u>969,300</u>		<u>969,300</u>
		Total TIF # 3 Fund	<u>969,300</u>		<u>2,648,700</u>
<b><i>TIF #4 Bell Gale Fund</i></b>					
4	234-1830-311.10-01	RE Tax Kane	98,500	3,400	101,900
			<u>98,500</u>	<u>3,400</u>	<u>101,900</u>
		Accounts Affected by Amendments	98,500	<u>3,400</u>	101,900
		Accounts Not Affected by Amendments	<u>0</u>		<u>0</u>
		Total TIF #4 Bell Gale Fund	<u>98,500</u>		<u>101,900</u>

Item No.	Account Number	Account Description	Revised Original Budget	Amendments	Amended Budget
<b>Capital Improvements Fund</b>					
5	340-0000-391.01-01	Interfund transfer/General Fund	0	22,000,000	22,000,000
			0	22,000,000	22,000,000
		Accounts Affected by Amendments	0	22,000,000	22,000,000
		Accounts Not Affected by Amendments	5,679,200		5,679,200
		Total Capital Improvements Fund	5,679,200		27,679,200
<b>2023 General Obligation Bond Fund</b>					
6	355-0000-393.01-05	Proceed/General Obligation Bonds	0	31,350,000	31,350,000
7	355-0000-393.20-00	Bond Premium (Discount)	0	2,807,132	2,807,132
			0	34,157,132	34,157,132
		Accounts Affected by Amendments	0	34,157,132	34,157,132
		Accounts Not Affected by Amendments	0		0
		Total 2023 General Obligation Bond Fund	0		34,157,132
<b>Debt Service Fund</b>					
8	401-0000-391.01-01	Interfund transfer/General Fund	0	5,500,000	5,500,000
			0	5,500,000	5,500,000
		Accounts Affected by Amendments	0	5,500,000	5,500,000
		Accounts Not Affected by Amendments	11,634,200		11,634,200
		Total Debt Service Fund	11,634,200		17,134,200
<b>Property and Casualty Fund</b>					
9	601-0000-391.01-01	Interfund transfer/General Fund	0	5,500,000	5,500,000
			0	5,500,000	5,500,000
		Accounts Affected by Amendments	0	5,500,000	5,500,000
		Accounts Not Affected by Amendments	4,952,500		4,952,500
		Total Property and Casualty Fund	4,952,500		10,452,500
<b>Employee Compensation Fund</b>					
10	603-0000-391.01-01	Interfund transfer/General Fund	0	2,000,000	2,000,000
			0	2,000,000	2,000,000
		Accounts Affected by Amendments	0	2,000,000	2,000,000
		Accounts Not Affected by Amendments	2,700,000		2,700,000
		Total Employee Compensation Fund	2,700,000		4,700,000

**EXPENDITURES**

Item No.	Account Number	Account Description	Revised Original Budget	Amendments	Amended Budget
<b>General Fund</b>					
<b>Non-Departmental</b>					
11	101-0000-410.58-70	Transfer to other funds/Property & Casualty	0	5,500,000	5,500,000
12	101-0000-410.58-74	Transfer to other funds/EE Comp Benefits	0	2,000,000	2,000,000
13	101-0000-819.03-40	Transfer to Capital Improvements	0	22,000,000	22,000,000
14	101-0000-819.04-01	Transfer to other funds/Debt Service	0	5,500,000	5,500,000
		<i>Total Non-Departmental</i>	<u>0</u>	<u>35,000,000</u>	<u>35,000,000</u>
<b>Information Technology</b>					
15	101-1280-419.38-26	Repairs & Mtce. Services/Computer-Network	426,510	240,000	666,510
		<i>Total Information Technology</i>	<u>426,510</u>	<u>240,000</u>	<u>666,510</u>
<b>Economic Development</b>					
16	101-1830-465.53-88	Other Special Program/SP. Other	91,000	1,100,000	1,191,000
		<i>Total Economic Development</i>	<u>91,000</u>	<u>1,100,000</u>	<u>1,191,000</u>
		Accounts Affected by Amendments	517,510		36,857,510
		Accounts Not Affected by Amendments	<u>226,559,862</u>		<u>226,559,862</u>
		<b>Total General Fund</b>	<u>227,077,372</u>		<u>263,417,372</u>
<b>ETSB/Wireless 911 Surcharge Fund</b>					
17	211-1280-419.64-12	Supplies/Computers	43,200	16,000	59,200
18	211-3537-421.38-99	Repairs & Mtce. Services/Other	0	160,000	160,000
			<u>43,200</u>	<u>176,000</u>	<u>219,200</u>
		Accounts Affected by Amendments	43,200	176,000	219,200
		Accounts Not Affected by Amendments	<u>2,845,664</u>		<u>2,845,664</u>
		<b>Total ETSB/Wireless 911 Surcharge Fund</b>	<u>2,888,864</u>		<u>3,064,864</u>
<b>CDBG COVID Program Fund</b>					
19	214-1330-801.46-57	CDBG-Covid NFP Program	0	183,600	183,600
20	214-1330-801.46-88	CDBG/unallocated	100,000	(100,000)	0
21	214-1330-801.46-89	CDBG-Adminstration	0	63,000	63,000
			<u>100,000</u>	<u>146,600</u>	<u>246,600</u>
		Accounts Affected by Amendments	100,000	146,600	246,600
		Accounts Not Affected by Amendments	<u>0</u>		<u>0</u>
		<b>Total CDBG COVID Program Fund</b>	<u>100,000</u>		<u>246,600</u>

Item No.	Account Number	Account Description	Revised Original Budget	Amendments	Amended Budget	
<b>Gaming Tax Fund</b>						
22	215-1830-465.32-80	Professional Fees/Consulting	0	128,700	128,700	TIF Consulting work
			<u>0</u>	<u>128,700</u>	<u>128,700</u>	
		Accounts Affected by Amendments	0	<u>128,700</u>	128,700	
		Accounts Not Affected by Amendments	<u>7,311,248</u>		<u>7,311,248</u>	
		Total Gaming Tax Fund	<u>7,311,248</u>		<u>7,439,948</u>	
<b>Foreign Fire Insurance Tax Fund</b>						
23	219-3033-422.61-52	Supplies/Fire Fighting Equipment	80,000	47,000	127,000	
			<u>80,000</u>	<u>47,000</u>	<u>127,000</u>	
		Accounts Affected by Amendments	80,000	<u>47,000</u>	127,000	
		Accounts Not Affected by Amendments	<u>210,000</u>		<u>210,000</u>	
		Total Foreign Fire Insurance Tax Fund	<u>290,000</u>		<u>337,000</u>	
<b>Block Grant Fund</b>						
24	221-1330-801.43-01	CDBG/Public Facility	118,600	576,700	695,300	
25	221-1330-801.43-02	CDBG/Infrastructure Program	400,000	539,100	939,100	
26	221-1330-801.43-03	CDBG/Economic Development	167,000	(40,500)	126,500	
27	221-1330-801.43-20	CDBG/Home Rehab	118,600	119,300	237,900	
28	221-1330-801.43-55	CDBG/Public Service	185,700	(23,400)	162,300	
29	221-1330-801.43-88	CDBG/Unallocated	0	0	0	
30	221-1330-801.43-89	CDBG/Administration	247,400	(95,700)	151,700	
			<u>1,237,300</u>	<u>1,075,500</u>	<u>2,312,800</u>	
		Accounts Affected by Amendments	1,237,300	<u>1,075,500</u>	2,312,800	
		Accounts Not Affected by Amendments	<u>0</u>		<u>0</u>	
		Total Block Grant Fund	<u>1,237,300</u>		<u>2,312,800</u>	
<b>TIF #4 Bell Gale Fund</b>						
31	234-1830-465.55-51	Bell Gale Industrial Park	96,200	3,400	99,600	
			<u>96,200</u>	<u>3,400</u>	<u>99,600</u>	
		Accounts Affected by Amendments	2,300	<u>3,400</u>	99,600	
		Accounts Not Affected by Amendments	<u>85,100</u>		<u>85,100</u>	
<b>ARPA Fund</b>						
32	287-1280-419.50-30	Other Special Programs/Grant Youth Program	600,000	11,000	611,000	STEAM Program
33	287-3536-421.74-99	Capital Outlay- Mach/Equip	901,000	210,200	1,111,200	R23-278 AXON
			<u>1,501,000</u>	<u>221,200</u>	<u>1,722,200</u>	
		Accounts Affected by Amendments	1,501,000	<u>221,200</u>	1,722,200	

Item No.	Account Number	Account Description	Revised Original Budget	Amendments	Amended Budget
		Accounts Not Affected by Amendments	6,817,900		6,817,900
		Total ARPA Fund	8,318,900		8,540,100
<b>2008B TIF Bond Proj TIF3 Fund</b>					
34	342-0000-819-02.33	Transfer to Other Funds/ TIF #3	0	1,679,400	1,679,400
		Accounts Affected by Amendments	0	1,679,400	1,679,400
		Accounts Not Affected by Amendments	0		0
		Total 2008B TIF Bond Proj TIF#3 Fund	0		1,679,400
<b>2023 General Obligation Bond Fund</b>					
35	355-4411-417.72-01	Cost of Building	0	2,681,800	2,681,800
36	355-0000-813.01-01	Other Charges/Legal	0	65,000	65,000
37	355-0000-813.01-02	Other Charges/Rating	0	29,000	29,000
38	355-0000-813.01-03	Other Charges/Financial Consultant	0	30,700	30,700
39	355-0000-813.01-15	Other Charges/Underwriter Discount	0	156,800	156,800
40	355-0000-813.01-16	Other Charges/ Counsel	0	22,500	22,500
41	355-0000-813.01-99	Other Charges	0	1,900	1,900
		Accounts Affected by Amendments	0	2,987,700	2,987,700
		Accounts Not Affected by Amendments	0		0
		Total 2023 General Obligation Bond Fund	0		2,987,700
<b>Debt Service Fund</b>					
42	401-0000-812.47-02	Series 2023 A Interest	0	764,000	764,000
		Accounts Affected by Amendments	0	764,000	764,000
		Accounts Not Affected by Amendments	12,278,700		12,278,700
		Total Debt Service Fund	12,278,700		13,042,700
<b>Water and Sewer Fund</b>					
43	510-2560-511.45-80	Other Services & Charges/Bank Service Fees	40,000	12,000	52,000
44	510-2560-511.45-87	Other Services & Charges/DR/CR Card Fees	205,000	106,000	311,000
		Accounts Affected by Amendments	245,000	118,000	363,000
		Accounts Not Affected by Amendments	66,911,274		66,911,274

Bonds were issued in 2023 6/29/2023

Item No.	Account Number	Account Description	Revised Original Budget	Amendments	Amended Budget
		Total Water and Sewer Fund	<u>67,156,274</u>		<u>67,274,274</u>
		<b><i>Property and Casualty Fund</i></b>			
45	601-0000-410.40-40	Liability Insurance	994,100	1,239,000	2,233,100
46	601-0000-410.40-16	Workers Comp- Police	950,800	461,600	1,412,400
47	601-0000-410.40-15	Workers Comp- Fire	548,700	190,400	739,100
48	601-0000-410.40-78	Property Claims- Public Properties	0	1,978,000	1,978,000
			<u>2,493,600</u>	<u>3,869,000</u>	<u>6,362,600</u>
		Accounts Affected by Amendments	2,493,600	3,869,000	6,362,600
		Accounts Not Affected by Amendments	4,749,191		4,749,191
		Total Property and Casualty Fund	<u>7,242,791</u>		<u>11,111,791</u>
		<b><i>Employee Health Insurance Fund</i></b>			
49	602-0000-410.28-12	Health Insurance-HDHP	2,500,000	984,000	3,484,000
			<u>2,500,000</u>	<u>984,000</u>	<u>3,484,000</u>
		Accounts Affected by Amendments	2,500,000	984,000	3,484,000
		Accounts Not Affected by Amendments	16,807,900		16,807,900
		Total Employee Health Insurance Fund	<u>19,307,900</u>		<u>20,291,900</u>
		<b><i>Employee Compensation Benefits Fund</i></b>			
50	603-0000-410.10-51	Supplement-Final Pay	2,700,000	1,212,000	3,912,000
			<u>2,700,000</u>	<u>1,212,000</u>	<u>3,912,000</u>
		Accounts Affected by Amendments	2,700,000	1,212,000	3,912,000
		Accounts Not Affected by Amendments	0		0
		Total Employee Compensation Benefits Fund	<u>2,700,000</u>		<u>3,912,000</u>