

**Financial Management  
Division**  
Joe Ann Giddings, Manager

| Function  | Sub Function   | Individuals with Notable Responsibility | Sub function Status   | Known Gaps and Notes   |
|---|--|---|---|--|
| <b>EXPENDITURES</b>                                 |  |   |   |  |
| Evaluate, Plan and Budget All Program Elements      | Annually Evaluate & Plan Budgets for Program Elements for 1 Year, 5 Year and 20 Year Periods   | Dan Mikesell                            | <input type="checkbox"/> Functioning as Needed<br><input checked="" type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study | <p>A gap is the lack of budgeting and tracking for all program elements. If budgeting and tracking was done by program element, expenditures for the program elements could be budgeted and prioritized based on the overarching goals and objectives. However, this would involve more accounting time and may involve staff tracking their time. The accounting categories currently track maintenance and capital costs out of the 8 program elements. Two types of capital accounts are included in capital; capital projects and capital expenditures for such things as equipment. Accounting for capital projects is by each individual project account. Accounting for maintenance is shown as one line item on the accounting reports. Staff costs make up a large percentage of costs for programs elements other than capital. Staff costs are currently projected by payroll. Each staff person's costs are projected by percentages for stormwater, water, and wastewater. This projection is done by managers at the beginning of the year or multiple years. Managers have 15% of their time allocated to stormwater. Most other staff working on stormwater are allocated 100% to stormwater, but time is not allocated to program elements.</p> |
|   | Planning   | Sarah Young                             | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |  |
|   | Floodplain Administration  | Bill McCormick                          | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |  |
|   | Capital Improvement  | Steve Fiori                             | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |  |
|   | O&M  | Joe McCleary                            | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |  |
|   | Asset Management   | Greg Chol                               | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |  |
|   | Regulatory   | Sean Lieske                             | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |  |
|   | Data Needs   | Bill Keever                             | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |  |
|   | Financial Management   |   |   |  |
| Review Stormwater Expenditures to Other Departments | Evaluate PW Agreements and Costs, Including Street Sweeping, Street Overlay Program, Snow Removal, and Staff Time for Development Review.  |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | <p>The rationale for expenditures to other departments is not documented, which is a gap. Aurora Water/Stormwater has numerous expenditures for expenses that may not be considered consistent with the mission of Aurora Water and/or Stormwater. While there may be solid reasons for these expenditures, a document explaining why Aurora Water is paying for the identified share would clear up any questions to staff, Council and ratepayers. The expenditures identified for this evaluation are listed in a separate table titled "Payments by Aurora Water/Stormwater to Other Departments".</p>   |
|   | Evaluate Other Expenditures such as: >Fire Hydrant Maintenance, >Pump Station Maintenance for Golf Courses, Sports Parks, and Hutchison Green Belt, >Public Information on Utility Bill Inserts, > Training Classes, > O & M of Irrigated Turf, >Irrigated Water for PROS & Golf, and >AEDC Support, |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input checked="" type="checkbox"/> Needs Further Study |  |
| Internal Budget                                     | Manage/Budget Interdepartmental Manpower, Equipment and Other Resources Transfers  |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | Included in the gap above.   |
|   | Bill Other Departments for Work Performed  |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | Included in the gap above.   |
|   | Review Invoices and Manage Disbursement of Funds to Proper Accounts  |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | Included in the 2 gaps above.  |
| Life Cycle Cost                                     | Evaluate Life Cycle and Implementation Costs for Capital, Maintenance, and Asset Management  |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | <p>The major identified gap is the lack of a condition assessment for the City's stormwater system. The financial aspects of Life Cycle Cost will be added to this evaluation, but the overall work of Life Cycle Cost will be included in Asset Management. The Asset Management Function Matrix details the gaps within Asset Management.</p>  |
| <b>REVENUES</b>                                     |  |   |   |  |
| Fee Evaluation                                      | Evaluate Adequacy of User Fees   | Janet Klink                             | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | <p>The most recent Fee Evaluation is included in the rate study completed by StepWise Utility Advisors completed in 2011. The rate study concluded that the rates and resulting revenues were adequate for the stormwater program at that time. <b>It is suggested a rate study be incorporated into Phase 3 of this study.</b></p>  |
|   | Evaluate Adequacy of Development Impact Fees   |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | <p>The current MWH study is reviewing the adequacy of development fees.</p>  |
|   | Investigate Alternatives to Increase Fees, If Necessary  | Dan Mikesell                            | <input type="checkbox"/> Functioning as Needed<br><input checked="" type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study | <p>This may be completed in the periodic rate studies for stormwater, depending on the findings and scope of services for the rate studies. <b>Refer to the technical memo title Impervious Area Based Rate Structure Options completed as part of this study.</b></p>   |

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|---------------------------|---|---|---|---|
| Administrate SW User Fees | Annually Update User Fee Database from County Assessor's Information and/or Water Billing Information |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | New users are added to the billing database as they come in from engineering.   |
|                           | Verify Information with County Assessor   |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | See Above   |
|                           | Annually Add New Customers from Building Permit Records, if necessary.                                |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | See Above   |
|                           | Update Growing Coverage Area and Schedule Aerial Imagery when necessary                               |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | See Above   |
|                           | Create an Integrated and Updated Annual Billing Database from Above Sources                           |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | See Above   |
|                           | Furnish Updated Database to Billing Department  |   | <input checked="" type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study | See Above   |
|                           | Provide Customer Service for Billing Issues   |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |   |
|                           | Oversee Fund Collection from SW User Fees and Transfer to Appropriate Accounts                        |   | <input checked="" type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study |   |
|                           | Manage Collection of Late, Partial, and Non Payments  |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |   |
| Development Impact Fees   | Assess Impact Fees to new developments per building permits and other information                     |   | <input checked="" type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study | Added to billing database as new buildings come in from engineering.  |
|                           | Revise Impact Fees to account for inflation and projects in new master plans                          |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            | Currently underway by MHW study. <b>This should be reviewed during Phase 3 of this study.</b>                               |
|                           | Oversee Impact Fee Account for Collection and Placement in development fund accounts                  |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input type="checkbox"/> Needs Further Study            |   |
| Funding Options           | Review Aurora Stormwater Program Additional Funding Options   |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input checked="" type="checkbox"/> Needs Further Study | <b>This is completed in the Tech Memo titled Impervious Area Based Rate Structure Options which is part of this report.</b> |
| Plan Review Fees          | Consider Time Tracking for AW staff time and charging for Plan Reviews and associated expenses        |   | <input type="checkbox"/> Functioning as Needed<br><input type="checkbox"/> Needs Improvement<br><input checked="" type="checkbox"/> Needs Further Study | This may be a gap if it is considered necessary.  |