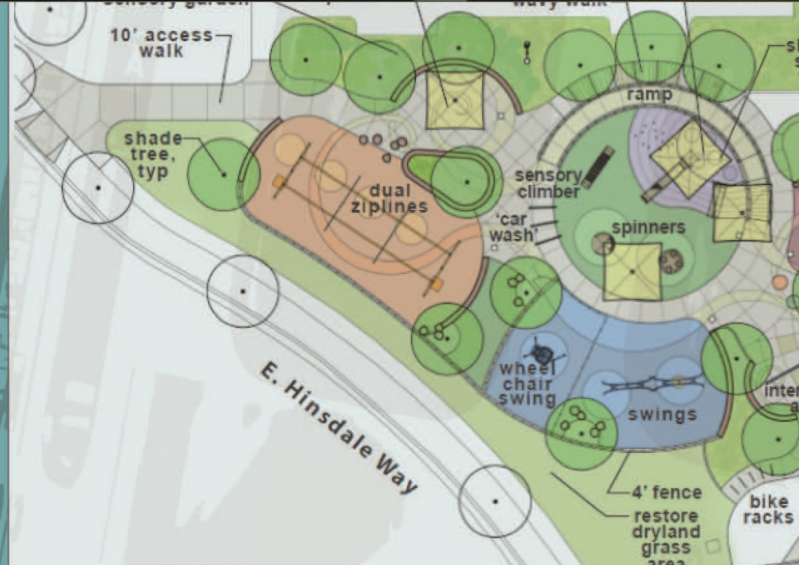




Fund Performance Report

General Fund



For the Quarter Ending
March 31, 2020

Released May 7, 2020

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Economic Update

Upon entering 2020, the United States was still enjoying the longest period of economic growth in post-World War II history. However, as a result of the unfolding coronavirus pandemic, most Coloradoans are now sheltering in place and non-essential businesses have been temporarily closed. These restrictions are anticipated to result in economic contraction. Through the end of the first quarter of 2020, however, most economic data is still positive. In this regard, data presented in this update generally reflects a snapshot of economic conditions just before coronavirus impacts were experienced.

The Colorado economy continued to be stronger than the nation as a whole, ranking as the sixth fastest state for economic growth as of the third quarter of 2019. Another sign of Colorado's strong economy was its low 2.9% statewide unemployment rate in February, which compared favorably to the 3.8% unemployment rate nationally.











Local economists expect the Colorado economy to slow considerably starting in the second quarter. The social and economic disruption caused by the pandemic is expected to slow consumer spending significantly. The size and scope of the disruption is hard to quantify and will depend on how quickly the pandemic is contained. Although the local consumer confidence index (CCI) is up 5.7% year-to-date, it is telling that the CCI fell from 143.0 in February to 125.5 in March.

Locally, unemployment rates in the Metro region averaged a low 2.7 percent for the first two months of 2020. Unfortunately, efforts to combat the coronavirus pandemic are expected to negatively impact employment in a number of sectors, including retail, travel, hotels, entertainment, and food service. With huge numbers of unemployment claims submitted in Colorado, many economists have projected unemployment rates will exceed 10% in April.

The Leeds Business Confidence Index, a local measure of business expectations, went from a slightly positive 50.8 points for the first quarter of 2020 to an extremely low 29.7 points for the second quarter. This drop represented the single largest decline from one quarter to the next in the 17-year history of the index. It also illustrates the sudden economic deterioration resulting from the coronavirus. All six of the Index's components had negative perceptions looking forward.

Year-to-date, the total number of permitted dwelling units plus commercial buildings declined from last year by 4.2%. Building activity gained momentum in 2016 and has remained relatively consistent through the first quarter of 2020, driving long-term growth in construction-related revenues.

Local Economic Indicators

2020 Current Month Compared to Prior Year		2020 YTD Avg Compared to Prior Year	
Metro Area Unemployment Rate			
	2.8% (Feb) Down 0.5 percentage points	2.7% Down 0.9 percentage points	
Consumer Confidence Index (CCI) Mountain Region			
	125.5 (Mar) -1.8%	136.6 (Mar) + 5.7%	
AURORA BUILDING PERMITS # of New Dwelling Units and Commercial Buildings			
	162 (Mar) + 17.4%	453 - 4.2%	
Metro Area Home Sales			
	3,342 (Feb) + 1.2%	6,635 + 2.5%	
Local Outlook Surveys			
Manpower, Inc. % Companies Hiring Denver-Aurora-Broomfield MSA			
	Q2 2020 27%	Q1 2020 26%	Q2 2019 35%
LEEDS Business Confidence Index (LBCI) (values above 50 indicate expansion)			
	Q2 2020 29.7	Q1 2020 50.8	Q2 2019 52.7
LBCI Component	Q2 2020	Change Quarterly	Change Annual
State Economy	28.8	▼	▼
National Economy	21.8	▼	▼
Industry Sales	32.9	▼	▼
Industry Profits	31.5	▼	▼
Industry Hiring	32.4	▼	▼
Capital Expenditures	31.0	▼	▼
LBCI	29.7	▼	▼

All indicator data above is the most current available of as this report's publication date

Revenues (General Fund Sources of Funds)

General Fund revenue collections in the first quarter of 2020 were higher than the budget plan by \$4.7 million. This outperformance is shown in the *2020 Revenue Budget Performance by Type* table. First quarter revenues reflected a robust, consumer-driven economy, marked by low unemployment and solid wage growth. Strong sales tax and auto use tax revenues drove the vast majority of the budget variance.

Sales tax revenue through March was \$3.2 million (6.3%) over the year-to-date budget. This equates to a 9.2% increase compared to 2019. Part of the growth reflected strong holiday shopping in 2019, boosting January collections. As shown in the *Top Taxpayers By Industry Category* chart, strong sales tax revenue growth was also seen from Variable Top Taxpayers, a term coined to describe top taxpayers who submit large amounts with inconsistency. Sales tax performance also benefitted from the implementation of HB 19-1240 requiring out-of-state retailers to collect sales tax based on the location of the buyer, whether or not the retailer has a physical presence in Colorado. These collections are reported in the Total of All Other Taxpayers category. Finally, year-to-date sales at grocery stores was strong. The trend appears to be industry-wide, as revenue received from each of the three largest grocery store chains operating in the city was up significantly.

The adopted 2020 budget assumed auto use tax revenues would decline. Through the first quarter, auto use tax revenues were actually up \$368,700 (7.2%) compared to 2019. As a result, revenues were \$935,600 (20.4%) over the year-to-date budget.

Audit revenue ended the first quarter \$439,100 above the year-to-date budget. Given a large multi-year audit which concluded in March of 2019, year-to-date audit revenues in 2020 are actually down \$791,500 (35.9%) compared to 2019.

Through March, capital-related use tax collections have posted a budget shortfall of \$228,400 (3.2%). This revenue stream consists of building materials use tax and other use tax, both of which are driven by development which has remained strong for the first quarter. Month-to-month collections of this revenue source are very volatile, making it difficult to draw conclusions based on one quarter of data.

As shown in the *2020 Revenue Budget Performance by Type* table, collections of all other sources are behind budget by \$428,900. The primary drivers behind this unfavorable budget variance are lower collection of both franchise fees as well as fines and forfeitures. The reduction in franchise fees is attributable entirely to a reduction in revenue from energy utilities, driven in part by lower energy prices.

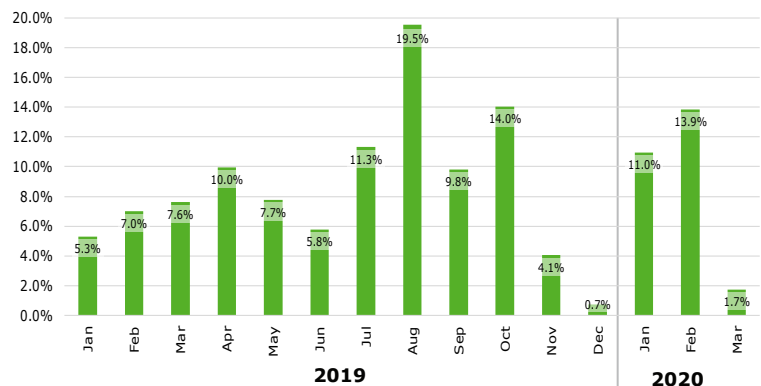
2020 Revenue Budget Performance by Type

Revenue Category (\$ in thousands)	2020 YTD Actuals	Actuals (Under)/ Over 2020 Budget	
		\$	%
General Sales Tax	\$53,898.3	\$3,199.5	6.3%
Capital-Related Use Tax	\$6,878.5	(\$228.4)	(3.2%)
Use Tax - Automobile	\$5,519.8	\$935.6	20.4%
Audit Revenue	\$1,414.4	\$439.1	45.0%
Miscellaneous Income	\$587.7	\$246.5	72.3%
Interest Income	\$515.5	\$224.6	77.2%
Construction Permits	\$442.3	\$271.6	159.1%
All Other Sources	\$27,114.2	(\$428.9)	(1.6%)
Total Sources	\$96,370.6	\$4,659.6	5.1%
Less Capital Transfer	\$9,827.6	(\$25.7)	(0.3%)
Operating Revenue	\$86,543.0	\$4,685.4	5.7%

Sales Tax Top Taxpayers by Industry Category

Industry Category (\$ in thousands)	YTD March		\$ Variance	% Change
	2020	2019		
Eating & Drinking Places	\$7,027.2	\$6,981.5	\$45.7	0.7%
Discount Stores	5,961.1	5,741.4	219.7	3.8%
Building Materials	3,506.2	3,388.8	117.5	3.5%
Auto Dealers and Parts	2,842.6	2,677.5	165.1	6.2%
Utilities	3,018.8	3,231.1	(212.3)	(6.6%)
Telecommunication/Cellular	2,241.2	2,325.5	(84.3)	(3.6%)
Clothing and Clothing Accessories	1,533.7	1,433.9	99.8	7.0%
Grocery Stores	1,741.2	1,447.7	293.5	20.3%
Beer, Wine, and Liquor Stores	1,161.3	1,100.2	61.1	5.6%
Department Stores	1,024.1	1,212.1	(188.1)	(15.5%)
Electronics/Computers	1,227.6	1,215.4	12.3	1.0%
Furniture and Home Furnishings	599.8	567.3	32.5	5.7%
Sport Goods, Hobby, Books, Music	523.4	537.5	(14.1)	(2.6%)
Other Top Taxpayers	3,476.1	3,067.1	409.1	13.3%
Consistent Top Taxpayers	\$35,884.4	\$34,926.8	\$957.6	2.7%
Variable Top Taxpayers	2,904.1	1,889.9	1,014.2	53.7%
Total of All Other Taxpayers	18,071.3	14,288.1	3,783.2	26.5%
Total Sales Tax Collections	\$56,859.8	\$51,104.8	\$5,755.0	11.3%
Less Sales Tax Incentives	2,961.5	1,766.7	1,194.8	67.6%
Total Reported Sales Tax	\$53,898.3	\$49,338.1	\$4,560.2	9.2%

Sales Tax % Change from Same Month in Prior Year



Expenditures (General Fund Uses of Funds)

Total General Fund operating expenditures through March 2020 were \$1.9 million (2.6%) lower than budget, predominately associated with savings in the personal services category. Lower than expected construction-related revenues have decreased the transfer out to the Capital Projects Fund, resulting in General Fund uses that are \$2.0 million under budget.

Through the first quarter of 2020, savings from position vacancies were \$2.5 million as the *2020 Personnel Expenditures* chart reveals. Career service vacancies, which stood at 94.0 FTE at the end of March, generated the majority of these savings. Special pay, Police overtime, and temporary salary overages totaling nearly \$1.0 million partially offset the savings in regular employee salary and benefits. Increases in special pay were largely related to Police retirement leave payouts and acting pay in the Fire Department. In addition, retention strategies in the Fire Department, which include over hiring to mitigate the impact of turnover, will deplete much of the Fire Department's first quarter personal services savings in the remaining quarters.

As concern over the spread of the coronavirus and the issuance of a statewide stay-at-home order (implemented on March 26) have started to disrupt consumer spending in Colorado, the City of Aurora has enacted a hiring freeze for non-essential positions to alleviate the impact of an expected revenue shortfall.

At the conclusion of the first quarter, total utilities expenditures were \$244,500 lower than budget. These are savings that can likely be counted on as the utilities budget for 2020 may prove to be somewhat high. Streetlight expenditures are \$112,000 under budget and natural gas and electricity prices have declined since the budget was set.

Interfund charges were \$320,500 over the year-to-date budget, largely attributable to increased vehicle repair costs outside of warranty in the Fire Department. A more aggressive replacement schedule has been implemented that will reduce the average age of the Fire fleet by the end of 2020.

All other operating expenditures combined are under the year-to-date budget by \$460,200. As the city develops a financial response plan to mitigate the anticipated revenue shortfall in the General Fund, savings are expected to increase through the remainder of the year.

See page 6 for detail expenditure performance by category.

2020 Expenditure Budget Performance

Expenditure Category (\$ in thousands)	2020 YTD Actuals	Actuals Under/ (Over) Budget	
		\$	%
Personal Services	\$56,283.4	\$1,616.2	2.8%
Temp Compensation	692.3	(64.8)	(10.3%)
Professional/Technical	3,105.6	214.6	6.5%
Operating Supplies	5,245.5	207.5	3.8%
Utilities	1,460.2	244.5	14.3%
Fleet/Risk Interfund	4,548.2	(320.5)	(7.6%)
Debt/Equip Purchases	1,348.3	38.1	2.7%
Total Operating Exp.	\$72,683.5	\$1,935.6	2.6%
Capital Rev Transfer	9,827.6	25.7	0.3%
Other Transfers Out	1,842.4	0.0	0.0%
Total Uses of Funds	\$84,353.5	\$1,961.3	2.3%

2020 Personnel Expenditures

Personnel Category (\$ in thousands)	YTD Mar Budget	YTD Mar Actuals	Actuals Under/ (Over) Budget
Regular Employee Salary & Benefits	\$55,739.7	\$53,254.4	\$2,485.3
Special Pay	532.9	1,240.7	(707.8)
Overtime Compensation	1,627.1	1,788.4	(161.2)
Temporary Compensation	627.4	692.3	(64.8)
Total Salary & Other Compensation	\$58,527.1	\$56,975.7	\$1,551.4

General Fund Vacancies	Q1
Total Career Service	94.0

2020 Citywide Utilities

Utility (\$ in thousands)	YTD Mar Budget	YTD Mar Actuals	Actuals Under/ (Over) Projection
Electricity	\$389.7	\$340.1	\$49.5
Natural Gas	156.4	99.9	56.5
Non-Routine Maint	172.6	146.6	26.0
Street Lights-XCEL	824.4	712.4	112.0
Traffic Lights, Signs	48.4	23.6	24.7
Water/Sewer	113.2	134.5	(21.3)
Other Utilities	0.0	3.0	(3.0)
Total Mar YTD	\$1,704.7	\$1,460.2	\$244.5

General Fund | Fund Summary

The General Fund is the operating fund for the City of Aurora. It accounts for receipts, appropriations, and expenditures unless separate fund reporting is required. For an overview of

the General Fund budget, including a breakdown of uses and departments, see page 8.

Revenues (Sources of Funds)	2020 Budget	YTD Actual thru Mar 2020	2020 Year-to-Date Sources Over/(Under)				Mar 2020 Actual	Mar Variance Over/(Under)	
			2019	2020 Budget	% Chg vs 2019	% Chg vs Budget		2019	2020 Budget
Sales Tax - General	\$208,377,583	\$53,898,272	\$4,560,205	\$3,199,549	9.2%	6.3%	\$13,932,085	\$237,150	\$483,864
Use Tax - Capital Related	25,525,226	6,878,460	932,934	(228,425)	15.7%	(3.2%)	1,609,451	(175,970)	(301,915)
Use Tax - Automobile	20,170,348	5,519,833	368,724	935,615	7.2%	20.4%	1,708,875	76,784	295,093
Property Tax	41,930,207	15,506,638	2,746,047	(0)	21.5%	(0.0%)	14,830,041	2,537,529	0
Franchise Fees & Taxes	15,021,497	1,827,449	(196,421)	(206,988)	(9.7%)	(10.2%)	896,612	(81,750)	(32,247)
Highway User's Fees & Taxes	12,537,390	1,996,193	(260,648)	86,942	(11.5%)	4.6%	981,023	(103,962)	100,774
Other Auto Related (SOT, MV Fees)	4,197,122	793,543	56,438	89,782	7.7%	12.8%	407,534	7,705	60,716
Audit Revenue	3,901,168	1,414,417	(791,460)	439,126	(35.9%)	45.0%	470,196	(1,065,281)	145,099
Other Taxes	14,690,506	2,472,798	49,684	(562)	2.1%	(0.0%)	903,506	(51,850)	(25,414)
Other Intergovernmental Fees & Taxes	2,615,954	337,966	159,019	(42)	88.9%	(0.0%)	277,280	210,641	2,059
Business Licenses & Other Permits	3,438,998	734,333	160,684	198,430	28.0%	37.0%	322,066	115,854	111,900
Fines & Forfeitures	5,070,694	1,000,304	(133,183)	(175,846)	(11.7%)	(15.0%)	318,613	(146,876)	(163,195)
Internal Charges for Services	7,580,981	1,843,921	(96,193)	10,522	(5.0%)	0.6%	608,336	(112,511)	(2,797)
External Charges for Services	6,658,507	1,043,313	(134,566)	(159,560)	(11.4%)	(13.3%)	209,356	(335,144)	(207,083)
Other General Fund Revenue	3,419,739	1,103,159	311,913	471,093	39.4%	74.5%	394,692	37,607	169,751
Total General Fund Revenue	\$375,135,920	\$96,370,598	\$7,733,176	\$4,659,635	8.7%	5.1%	\$37,869,667	\$1,149,926	\$636,606
Transfers In from Other Funds	2,230,337	0	0	0	n/a	n/a	0	0	0
Total Sources of Funds	\$377,366,257	\$96,370,598	\$7,733,176	\$4,659,635	8.7%	5.1%	\$37,869,667	\$1,149,926	\$636,606
General Fund Operating Revenue ¹	\$340,278,244	\$86,542,958	\$6,614,494	\$4,685,358	8.3%	5.7%			

Expenditures (Uses of Funds)	2020 Budget	YTD Actual thru Mar 2020	2019 Year-to-Date Uses Under/(Over)			
			2019	2020 Budget	% Chg vs 2019	% Chg vs Budget
Personal Services	\$245,008,731	\$56,283,430	(\$2,628,174)	\$1,616,233	(4.9%)	2.8%
Temporary Compensation	3,020,691	692,266	34,398	(64,817)	4.7%	(10.3%)
Professional & Technical Services	20,773,514	3,105,605	(508,247)	214,596	(19.6%)	6.5%
Operating Supplies/Other	22,145,822	5,245,532	238,817	207,477	4.4%	3.8%
Utilities	11,972,944	1,460,152	55,776	244,500	3.7%	14.3%
Interfund Charges	17,468,598	4,548,214	(387,217)	(320,513)	(9.3%)	(7.6%)
Capital Purchases (Equip, Vehicles, Other)	7,750,063	1,348,276	(401,919)	38,100	(42.5%)	2.7%
General Fund Operating Expenditures	\$328,140,363	\$72,683,475	(\$3,596,567)	\$1,935,577	(5.2%)	2.6%
Capital Related Revenue Transfer Out ²	37,088,013	9,827,640	(1,118,681)	25,723	(12.8%)	0.3%
All Other Transfers Out to Other Funds	27,717,733	1,842,412	361,651	0	16.4%	0.0%
Total Uses of Funds	\$392,946,109	\$84,353,528	(\$4,353,597)	\$1,961,300	(5.4%)	2.3%
Less Carryforward Budget	(5,508,638)					
Increase/(Use) of Available Funds ³	(\$10,071,214)					

See page 9 for glossary and detailed data description for each column.

1. Operating revenue accounts for the transfer out of construction related use tax to the Capital Projects Fund (CPF).
2. The transfer to the CPF is calculated in December and transferred out of the General Fund.
3. The 2020 Adopted Budget includes the planned use of \$10.1 million in funds available, primarily associated with one-time 2020 budget amendments to include an increase in the Police Money Purchase Plan, a citywide Americans with Disabilities Act (ADA) assessment, Fire apparatus, and affordable housing seed funding.



Appendices



General Fund Overview

Fund Description

The General Fund is the operating fund for the City of Aurora. It accounts for receipts, appropriations, and expenditures unless separate fund reporting is required.

Sources of Funds

Sources of funds include nearly all taxes and other resources traditionally associated with city operations. Revenues and expenditures from the 0.25% voter-approved sales tax for the police officer staffing mandate are included in this fund. Other sources include transfers in from other funds.

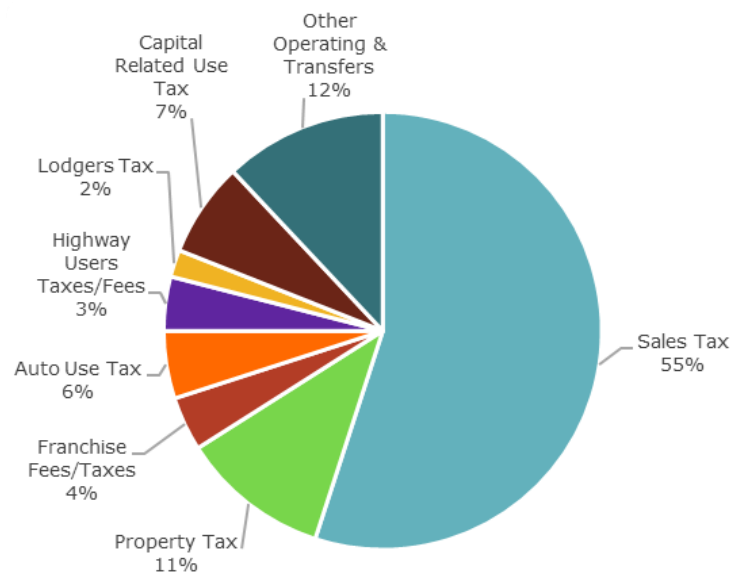
Retail sales remain the backbone of Aurora's General Fund, accounting for roughly 55% of total revenue. Use tax is a companion tax to sales tax and is associated with purchases of commodities and equipment. Approximately two-thirds of all General Fund revenue is dependent on purchases when use tax revenues (e.g. building materials use tax, automobile use tax, and equipment use tax) are included.

Uses of Funds

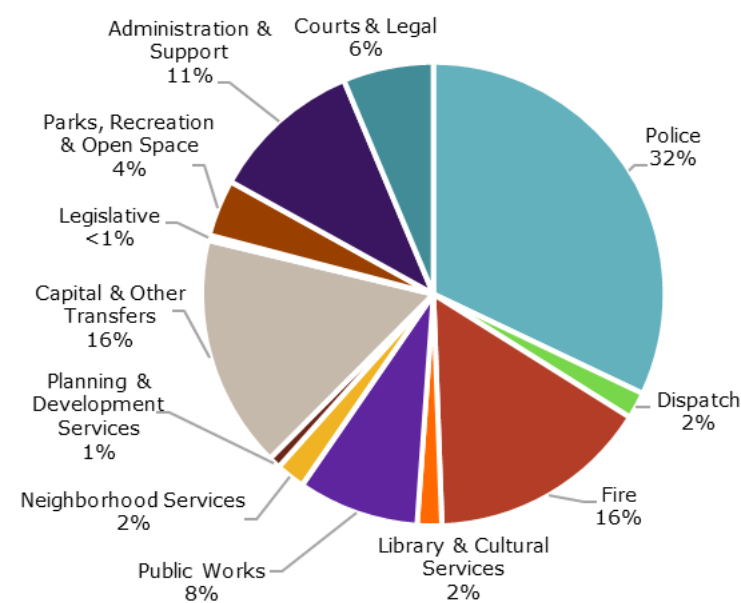
Uses of funds mainly result from expenditures incurred by the departments included in the General Fund. The majority of general services, programs and activities for the citizens of Aurora are supported by this fund, as well as the City Council and the administrative management functions. Other uses include transfers out to other funds, such as the transfer to the Capital Projects Fund.

Public safety functions, including Fire, Dispatch, Police, and Court Administration account for 56.0% of total General Fund appropriations in 2020.

2020 General Fund Revenue (Sources)



2020 General Fund Appropriations (Uses)



General Fund Departments

<ul style="list-style-type: none">City AttorneyCivil Service CommissionCommunicationsCourt AdministrationFinanceFire	<ul style="list-style-type: none">General ManagementHuman ResourcesInformation TechnologyJudicialLibrary & Cultural ServicesMayor & City Council	<ul style="list-style-type: none">Neighborhood ServicesNon-Departmental (snow removal, transfers, contingencies)Parks, Recreation & Open Space	<ul style="list-style-type: none">Planning & Development ServicesPolice (including Dispatch)Public DefenderPublic Works
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Accrual Basis: Transactions are recorded as they occur, regardless of the timing of related cash flows.

Actuals: Transactions recorded in the accounting system on a cash basis. Certain revenue sources are recorded on the accrual basis instead of the cash basis. Accrual basis revenue sources will show zero collections for January, and in some cases February, and two or three months of receipts recorded in December.

Budget/Working Budget: This is the sum of the Adopted Budget plus supplemental appropriations and carry forwards of encumbrance balances from the prior year. In the case of capital budgets, the working budget includes all unspent balances of funds appropriated for the life of the project.

Cash Basis: Transactions are recorded in accordance with cash flow regardless of economic transaction timing.

Encumbrances: The legal commitment of appropriated funds to purchase an item or service in the future. An encumbrance is recorded when a purchase order is recorded. The encumbrance is reduced as cash payments are made against the purchase order. If there is an encumbered balance at the end of any given year, the balance will carryforward and be added to the next year's working budget to cover the cash outlay in that year.

Spending Plan/Budget Plan/Revenue Plan: For current month and year-to-date comparison purposes, the 2020 budget and revenue assumptions have been projected monthly, or calendarized. Various methods were used in the process including: historical seasonality, known payment schedules, payroll and benefit calendars, and the straight line basis (1/12th per month).

Variance: Used to describe the difference or resulting percentage change in comparative data. Bracketed variances indicate an unfavorable result.

Column Descriptions

Sources of Funds: All revenue received from external/internal sources and interfund transfers into the fund.

Uses of Funds: All departmental expenditures incurred and interfund transfers out of the fund.

2020 Budget: The 2020 Working Budget.

2020 Projection: A detailed cash basis estimate prepared mid-year for use in current year budget balancing and as the basis for the subsequent budget year estimates.

YTD Actual thru the Current Month: The year-to-date actual sources and uses of funds on a cash basis.



Year-to-Date / Current Month Variance:

- Over/(Under) - Current year sources under the prior year or budgeted sources are unfavorable, indicated by brackets.
- Under/(Over) - Current year uses over the prior year or budgeted uses are unfavorable, indicated by brackets.
- 2019 - The \$ difference between 2020 year-to-date / current month actuals compared to the 2019 actuals for the same timeframe.
- Budget - The \$ difference between the 2020 year-to-date / current month actuals through the current month compared to the 2020 year-to-date budget spending plan for the same timeframe.
- Percent Chg vs 2019 - The percentage change between 2020 year-to-date actuals through the current month and the 2019 actuals through the same month.
- Percent Chg vs Budget - The percentage change between the 2020 year-to-date actuals and the year-to-date budget spending plan.

Finance Department Indicators (for the month ending 3/31/20)

Accounts Payable

By making payments within the standard 30 days or less, the city can capture vendor discount terms, avoid penalties and interest charges and save taxpayer money. Most invoices have terms that range from 30 to 90 days. Once departmental processing is complete and any issues are resolved, Accounting Services then processes the payment within 5 working days.

Target: 30 Days for 85% of Vendor Payments			
	85% (Mar)	85% (YTD)	

Investments

The city successfully extended the duration of the portfolio as market rates declined throughout 2019. In March the weighted average yield is 2.14%, which is up from 1.63% in 2018 and is in line with the 2.15% earned in 2019. The portfolio balance has increased due to growth in sales and use tax revenue in the General Fund, as well as increased water sales and development fees held in cash balances to fund future water capital projects.

March	2018	2019	2020
Cash & Investment Portfolio	\$488.8 M	\$557.7 M	\$585.6 M
Weighted avg. yield	1.63%	2.15%	2.14%
Duration (months)	18.0	15.2	20.9

Financing Transactions Over Previous 12 Months

In the course of the AMC refinancing the city's credit rating was upgraded to Aaa, the highest possible.

Pending transactions include Southeast Rec Center (\$30 million), 2020 Fleet (\$4 million) and Street Lights Acquisition (\$32 million).

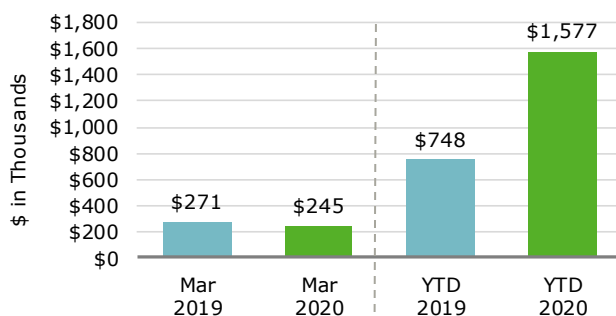
Purpose	Amount	Closed	Rate	Term (yrs.)	Lender/ Banker
2019 Fleet	\$3.9 M	19-Dec	1.97%	6.3	JPM
AMC Refinancing COPs	\$62.9 M	19-Oct	1.84%	11	Stifel
Water Prepayment*	\$-45.0 M	19-Sep	26.3% NPV	n/a	n/a

*Voluntary Prepayment of Series 2016 Step Coupon Bonds

Delinquent Tax Collections

Delinquent collections of \$245,000 in March were down slightly from a year ago. However, year-to-date collections are roughly double what was collected in the first quarter of 2019. The strong current year performance relates primarily to a single collection from a large taxpayer that was made in February of 2020.

Delinquent Tax Collections (\$ in Thou.)



City of Aurora

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