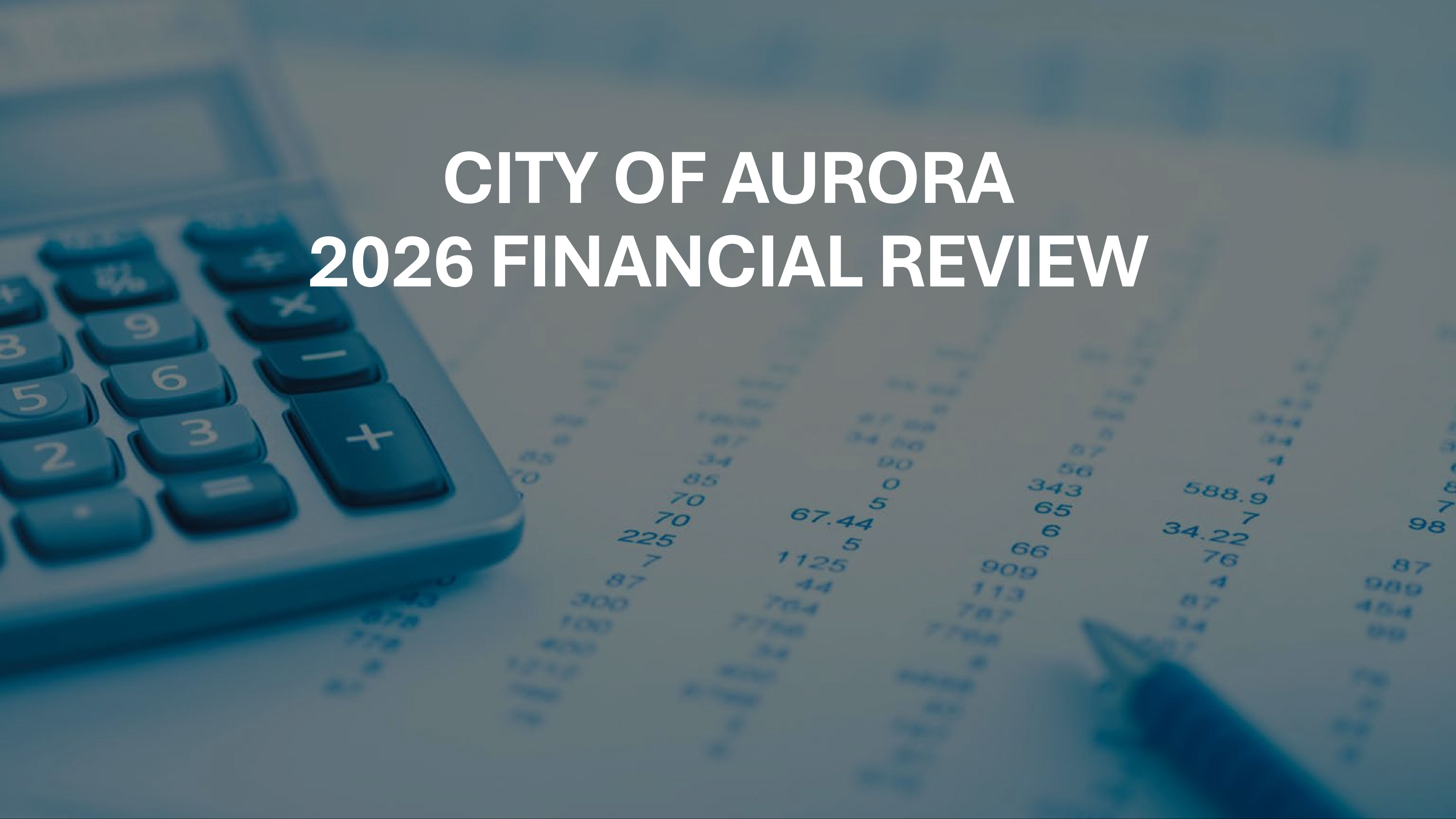


CITY OF AURORA
2026 FINANCIAL REVIEW

MAJOR REVENUE SOURCES: PROPERTY TAX EQUALIZED ASSESSED VALUE

Levy Year	Payment Year	EAV	% Change
2017	2018	$3,705,635,744	+6.79%
2018	2019	$3,928,150,165	+6.0%
2019	2020	$4,160,197,050	+5.9%
2020	2021	$4,368,343,612	+5.0%
2021	2022	$4,538,884,622	+3.9%
2022	2023	$4,862,461,466	+7.13%
2023	2024	$5,149,315,716	+5.9%
2024	2025	$5,883,352,822	+14.3%
2025	2026	$6,524,228,244	+10.89%

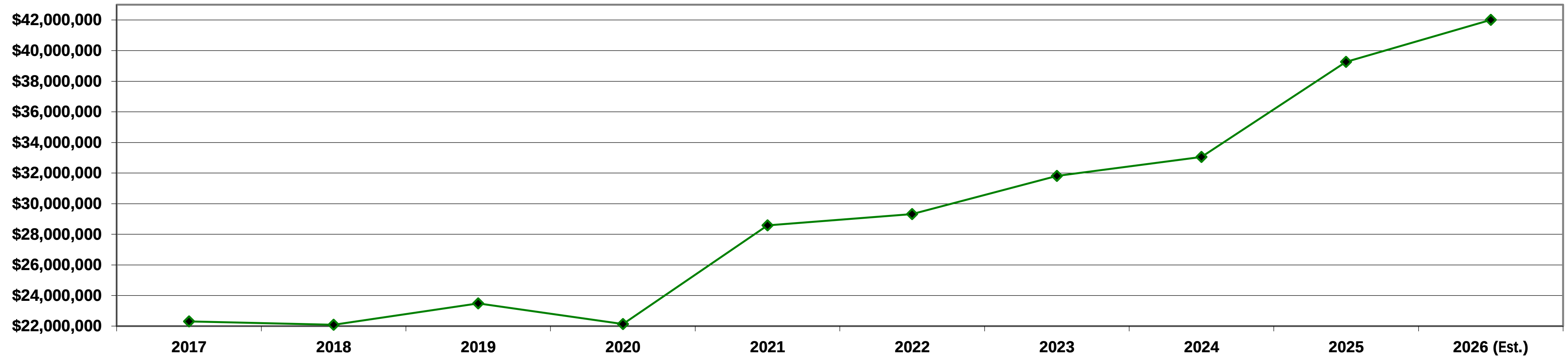
MAJOR REVENUE SOURCES: PROPERTY TAX GENERAL FUND

Levy Year	Payment Year	Extension Amount	% Change
2016	2017	$42,554,553	+.07%
2017	2018	$42,532,980	-.05%
2018	2019	$41,967,363	-1.33%
2019	2020	$42,090,772	+.30%
2020	2021	$41,831,003	-.62%
2021	2022	$41,806,155	-.06%
2022	2023	$47,836,227	+14.42%
2023	2024	$48,140,115	+.064%
2024	2025	$47,687,823	-.94%
2025	2026	$47,764,980	+.16%

MAJOR REVENUE SOURCES: PROPERTY TAXES PUBLIC SAFETY PENSION FUNDS (IN MILLIONS)

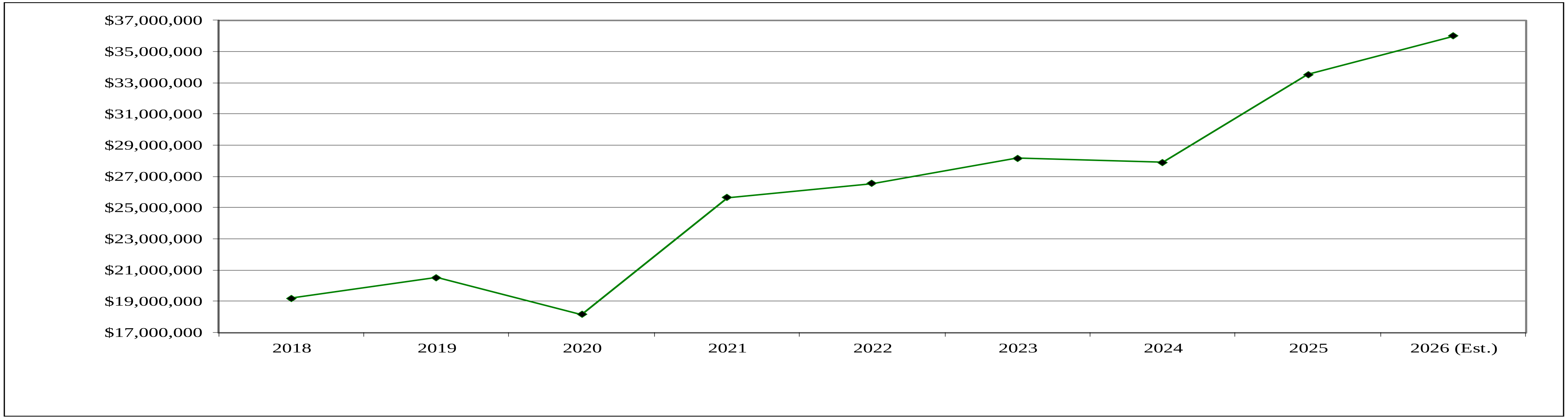
Levy Year	Payment Year	Police Pension Levy	Fire Pension Levy	Public Safety Total	% Change
2017	2018	$14.2	$11.3	$25.5	+12.3%
2018	2019	$15.1	$11.9	$27.0	+5.88%
2019	2020	$17.3	$13.3	$30.6	+13.33%
2020	2021	$18.7	$14.9	$33.6	+9.8%
2021	2022	$18.7	$14.9	$33.6	0%
2022	2023	$17.5	$12.0	$29.5	-12.2%
2023	2024	$18.4	$13.4	$31.8	+7.8%
2024	2025	$20.6	$14.6	$35.2	+10.7%
2025	2026	$22.9	$16.4	$39.3	+11.65%
2026	2027	$24.8	$17.8	$42.6	+8.4%

MAJOR REVENUE SOURCES: STATE-SHARED SALE TAX & GROCERY TAX



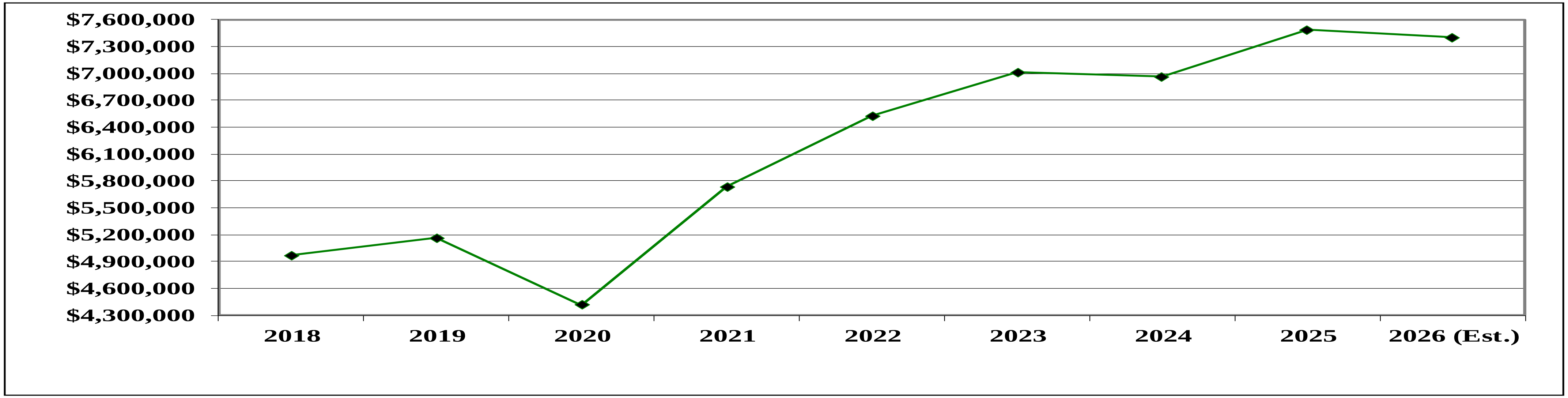
Annual Budget	$41,400,000
Estimated Actual	$42,000,000
Projected Variance	$600,000

MAJOR REVENUE SOURCES: HOME-RULE SALE TAX



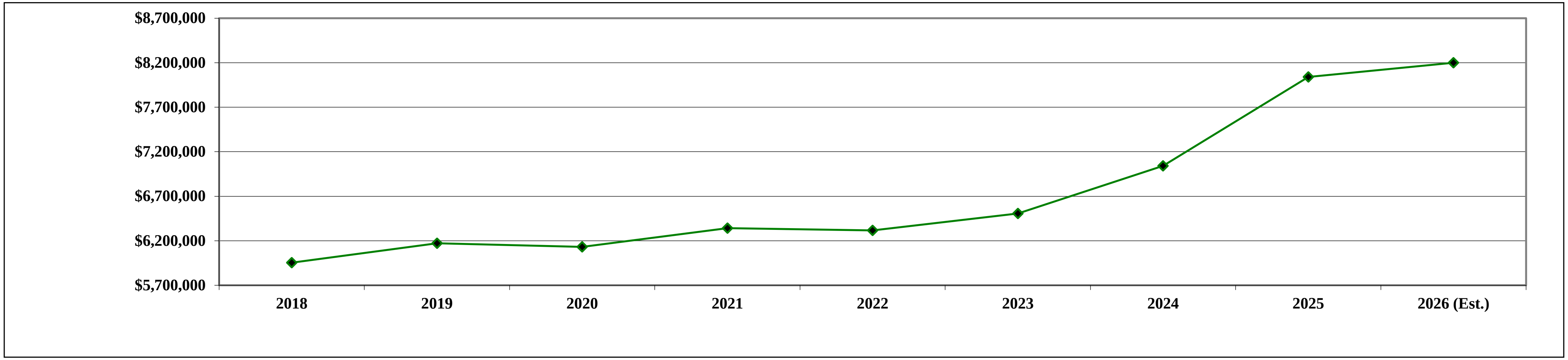
Annual Budget	$34,700,000
Estimated Actual	$36,000,000
Projected Variance	$1,300,000

MAJOR REVENUE SOURCES: FOOD AND BEVERAGE TAX



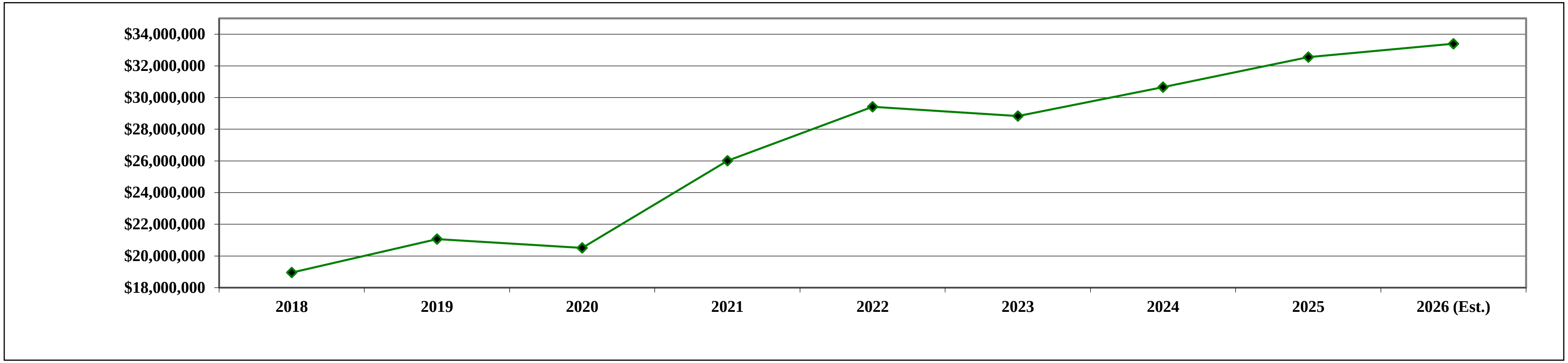
Annual Budget	$7,500,000
Estimated Actual	$7,400,000
Projected Variance	($100,000)

MAJOR REVENUE SOURCES: ELECTRICITY USE TAX



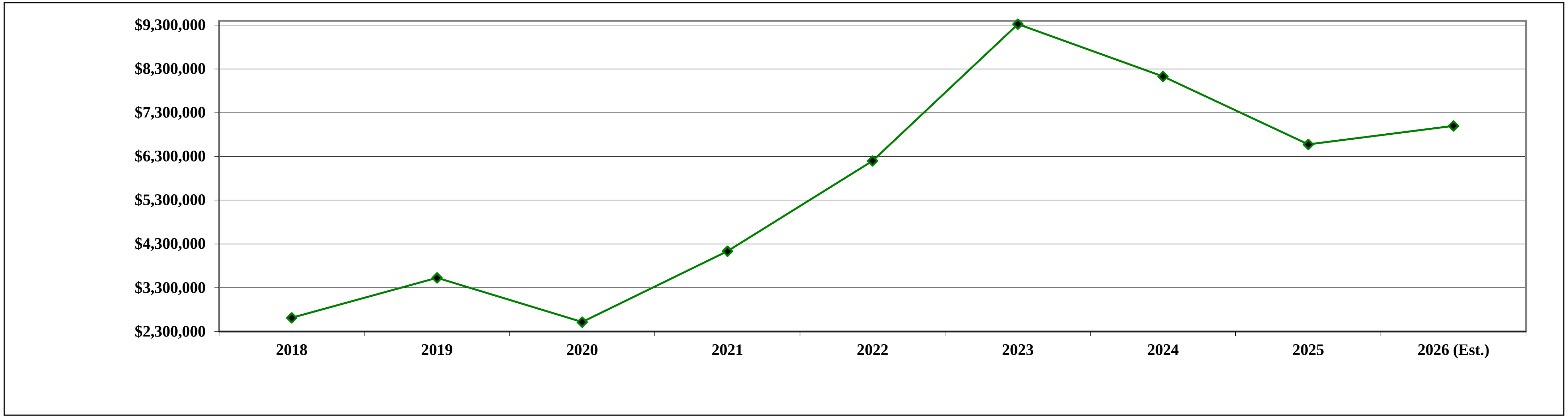
Annual Budget	$6,750,000
Estimated Actual	$8,200,000
Projected Variance	$1,450,000

MAJOR REVENUE SOURCES: INCOME TAX



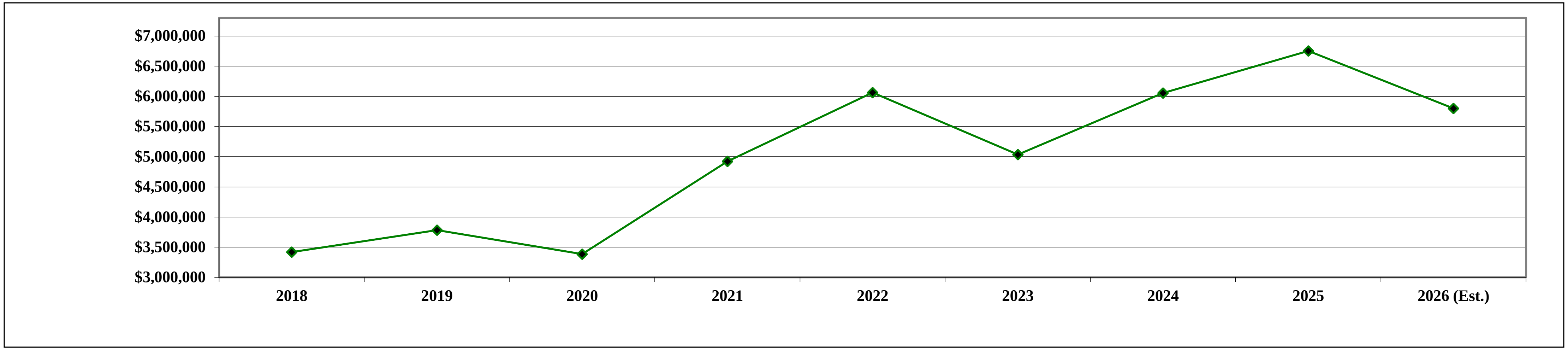
Annual Budget	$32,200,000
Estimated Actual	$33,400,000
Projected Variance	$1,200,000

MAJOR REVENUE SOURCES: BUILDING PERMIT FEES



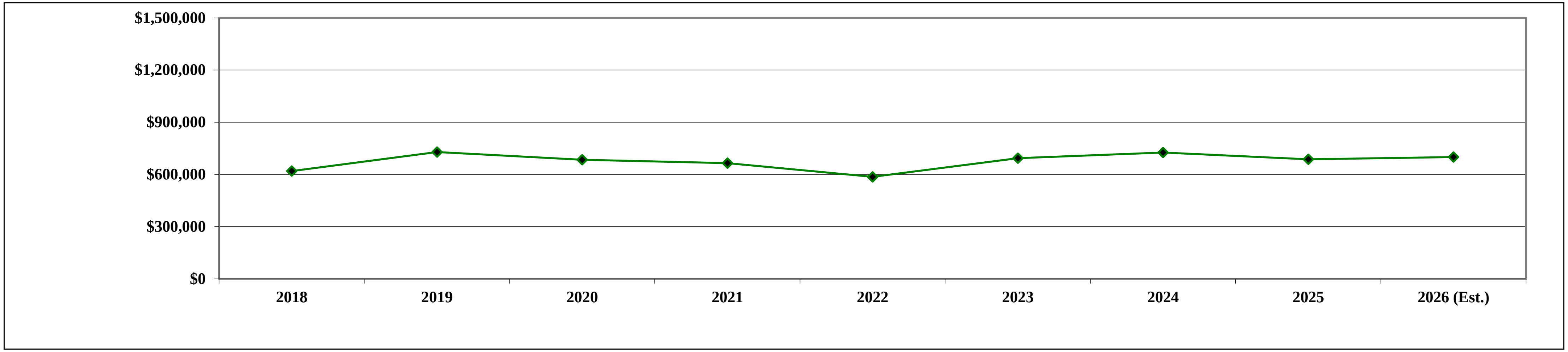
Annual Budget	$5,125,200
Estimated Actual	$7,000,000
Projected Variance	$1,874,800

MAJOR REVENUE SOURCES: AMBULANCE SERVICE FEES



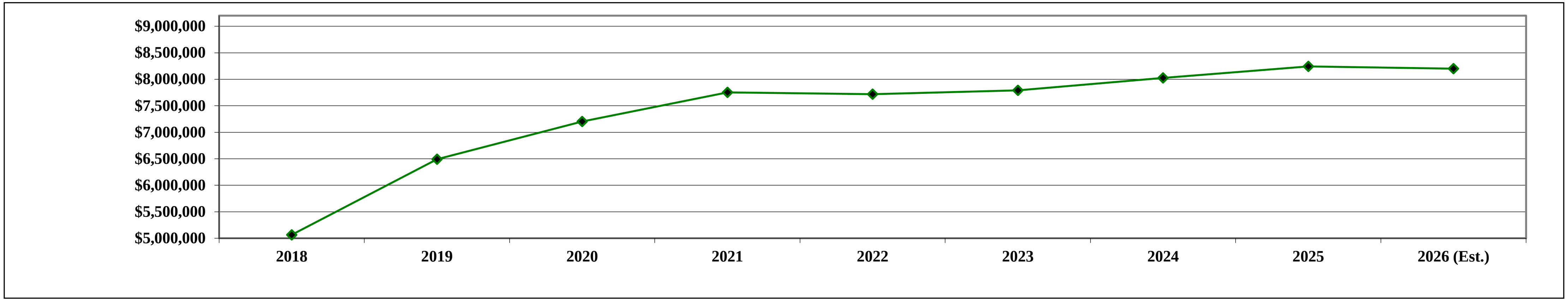
Annual Budget	$6,700,000
Estimated Actual	$5,800,000
Projected Variance	($900,000)

MAJOR REVENUE SOURCES: KANE COUNTY COURT FINES



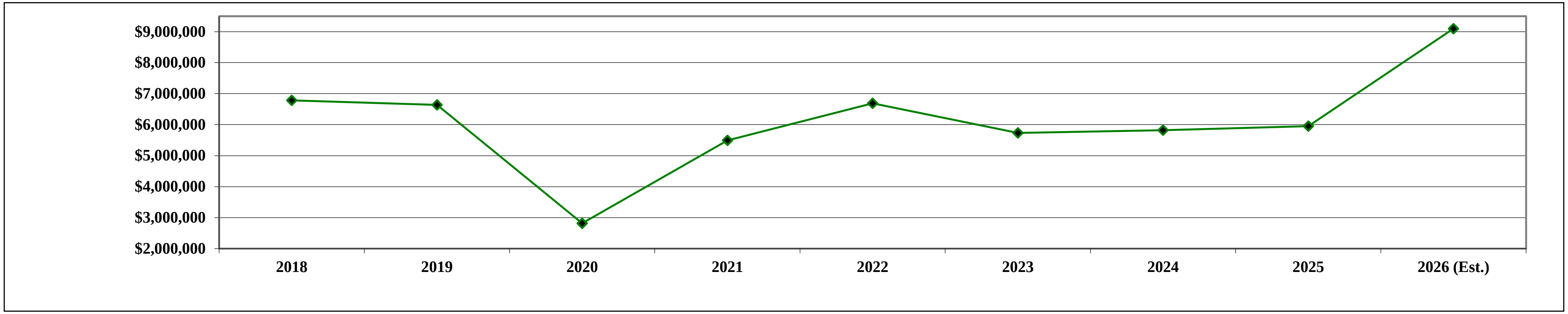
Annual Budget	$700,000
Estimated Actual	$700,000
Projected Variance	$0

MAJOR REVENUE SOURCES: MOTOR FUEL TAX



Annual Budget	$8,200,000
Estimated Actual	$8,200,000
Projected Variance	$0

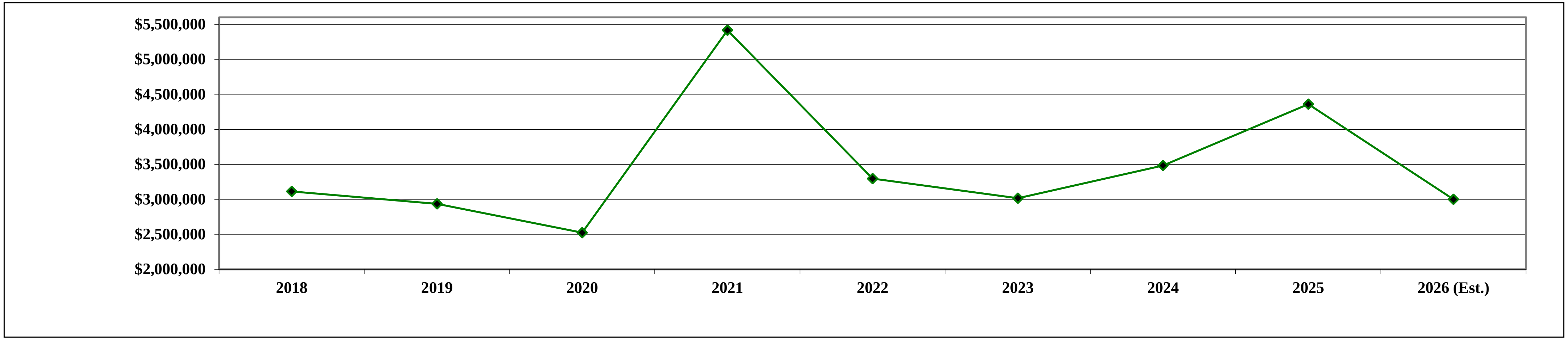
MAJOR REVENUE SOURCES: GAMING TAX



Annual Budget	$9,100,000
Estimated Actual*	$9,100,000
Projected Variance	$0

*To be determined based on new casino location

MAJOR REVENUE SOURCES: REAL ESTATE TRANSFER TAX



Annual Budget	$3,000,000
Estimated Actual	$3,000,000
Projected Variance	$0

GENERAL FUND
2026 ESTIMATED ACTUALS (IN MILLIONS)
AS OF JUNE 30TH

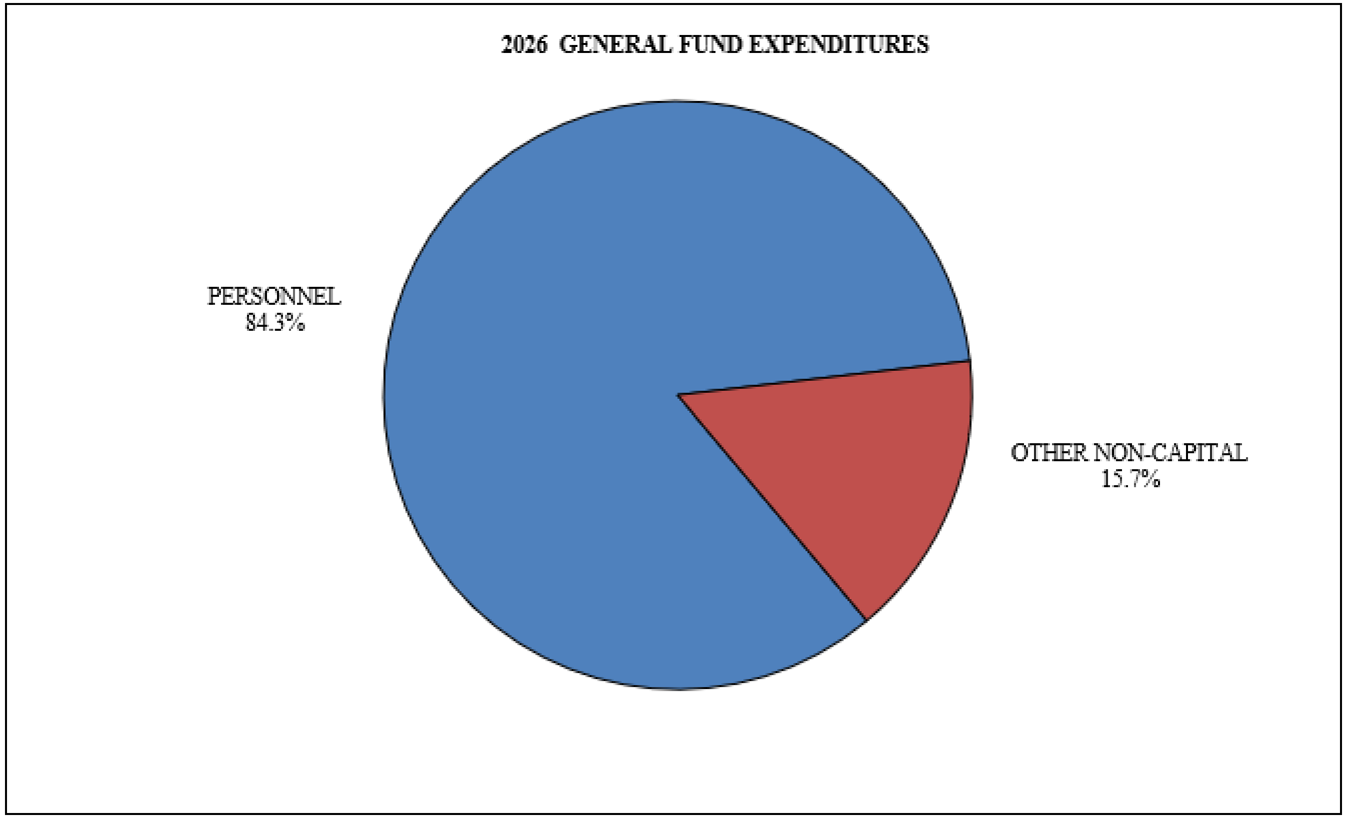
Revenues	$112.3
Expenditures	$113.3
Difference	($1.0)

EARLY REVENUE AND EXPENDITURE OUTLOOK-GENERAL FUND

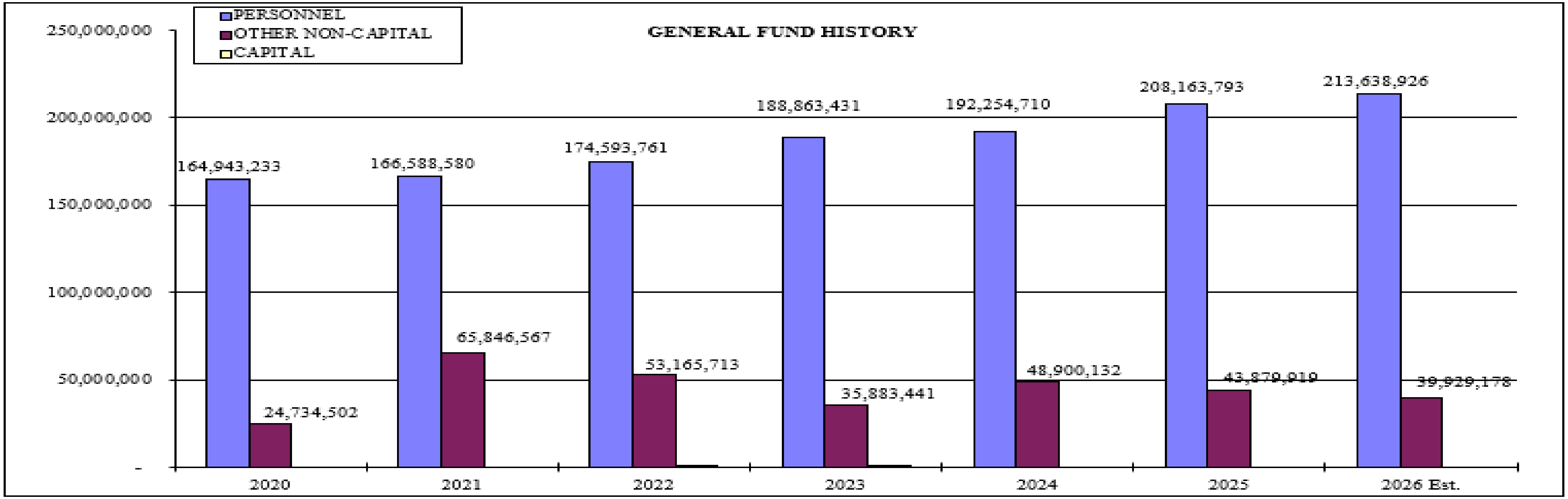
- As of June 30th 45% of Revenues and 45% of Expenses
- Property Taxes collected 50%
- License, Permits and Fees 62%
- Other Taxes -29%
- Expenses- on target
  - Some Departments are below due to expenses for contracts coming due in the 3rd and 4th quarters

		FY 2026 Budget	FY 2026 YTD	% YTD
OPERATING GENERAL FUND REVENUES				
Property Taxes		91,973,800	45,773,460	50%
Other Taxes (Intergovernmental Revenue)		86,146,000	25,128,388	29%
Licenses, Permits and Fees		9,505,467	5,913,659	62%
Intergovernmental Revenue(Grants)		37,566,100	22,244,723	59%
Charges for Services		16,585,625	9,356,334	56%
Special Assessments		3,757,250	1,641,151	44%
Investment Income		1,252,251	487,845	39%
Interfund Transfers/Deferred Inflows		3,331,000	1,774,273	53%
TOTAL GENERAL FUND REVENUE		**250,117,493**	**112,319,833**	**45%**
OPERATING GENERAL FUND EXPENSES				
00/95	Non-Departmental	1,000,000	500,000	50%
10	Executive	9,245,766	3,112,101	34%
11	Law	2,019,891	838,617	42%
12	Information Technology	15,203,507	6,053,164	40%
13	Community Services	6,494,958	2,326,468	36%
16	Communication & Marketing	5,301,366	2,156,976	41%
18	Development Services	9,664,909	3,402,046	35%
25	Finance	4,767,777	2,001,155	42%
30	Fire	65,996,122	31,420,177	48%
35	Police	104,646,065	49,984,300	48%
40	Public Works	17,841,450	7,157,605	40%
44	Public Facilities	11,386,343	4,354,123	38%
TOTAL GENERAL FUND EXPENSE		**253,568,154**	**113,306,732**	**45%**
	NET SURPLUS / (DEFICIT)	**(3,450,661)**	**(986,899)**	

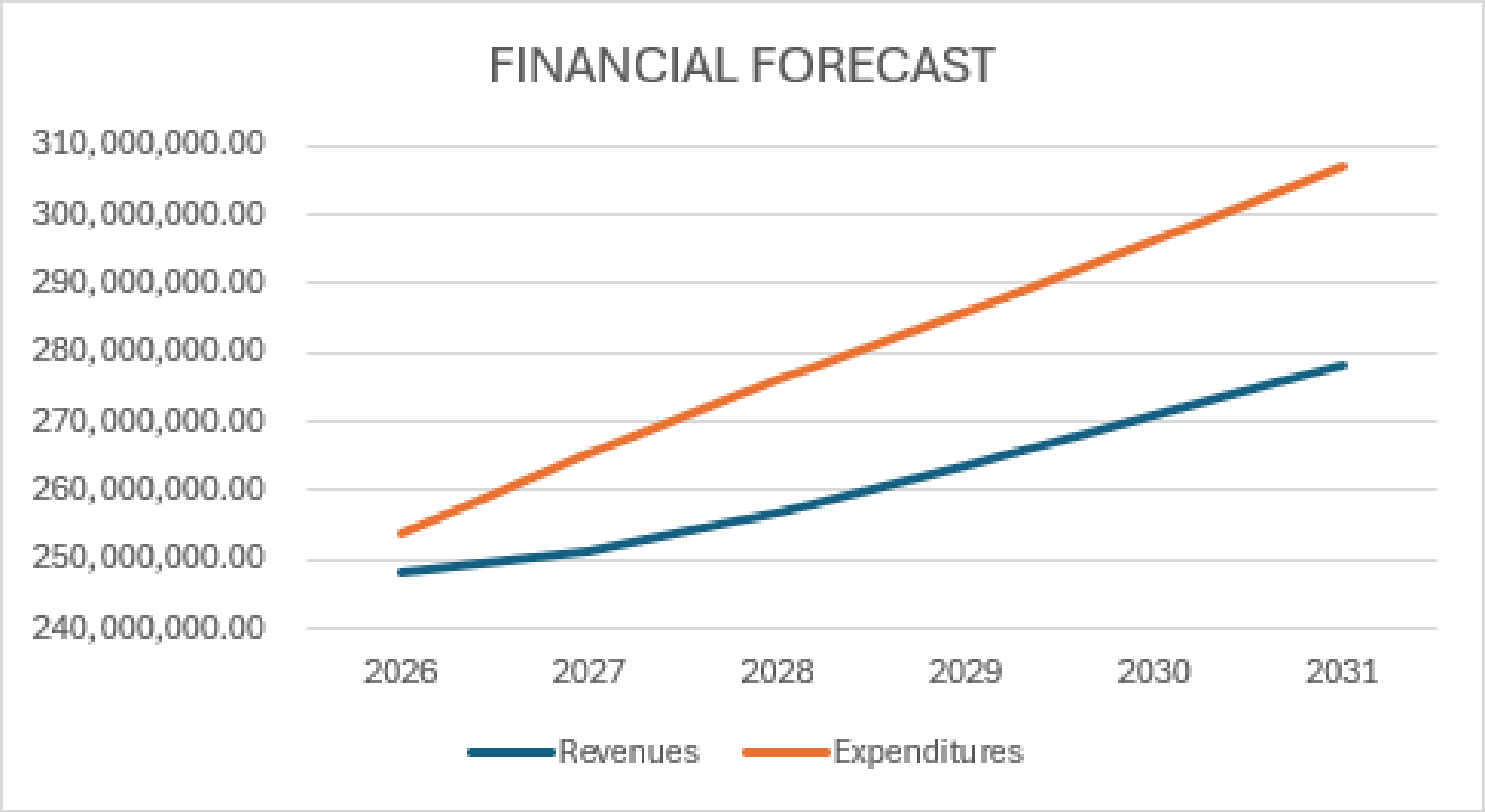
2026 GENERAL FUND BUDGET



GENERAL FUND EXPENDITURE HISTORY



	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	BUDGET 2026 Est.
PERSONNEL	164,943,233	166,588,580	174,593,761	188,863,431	192,254,710	208,163,793	213,638,926
OTHER NON-CAPITAL	24,734,502	65,846,567	53,165,713	35,883,441	48,900,132	43,879,919	39,929,178
CAPITAL	-	-	951,990	115,000	-	-	-
TOTAL	189,677,735	232,435,147	228,711,464	224,861,872	241,154,842	252,043,712	253,568,104
PERSONNEL	87%	72%	76%	84%	80%	83%	84%
OTHER	13%	28%	24%	16%	20%	17%	16%


FINANCIAL FORECAST
310,000,000.00
300,000,000.00
290,000,000.00
280,000,000.00
270,000,000.00
260,000,000.00
250,000,000.00
240,000,000.00
2026
2027
2028
2029
2030
2031
Revenues
Expenditures