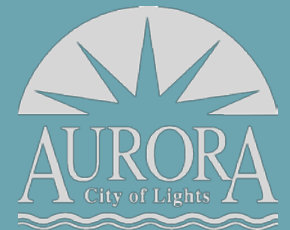
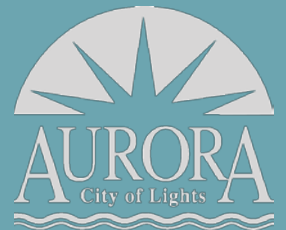


CITY OF AURORA
2011 MID-YEAR FINANCIAL REVIEW



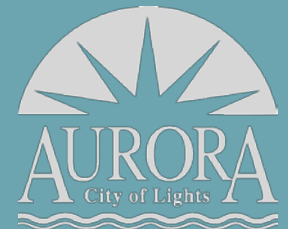
MAJOR REVENUE SOURCES: PROPERTY TAX

Annual Budget/Levy	\$43,060,957
Extension	\$42,247,295
Projected Variance	(\$813,662)



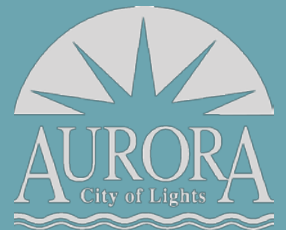
MAJOR REVENUE SOURCES: PROPERTY TAX

<u>Levy Year</u>	<u>EAV</u>	<u>% Change</u>
2003	\$2,925,521,327	12.3%
2004	\$3,185,806,427	8.9%
2005	\$3,451,711,935	8.3%
2006	\$3,709,999,011	7.5%
2007	\$4,013,571,269	8.2%
2008	\$4,220,846,525	5.2%
2009	\$4,187,068,396	-0.8%
2010	\$3,939,141,740	-5.9%

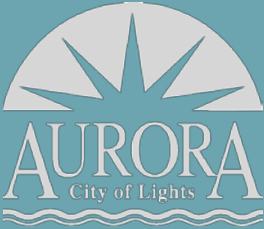
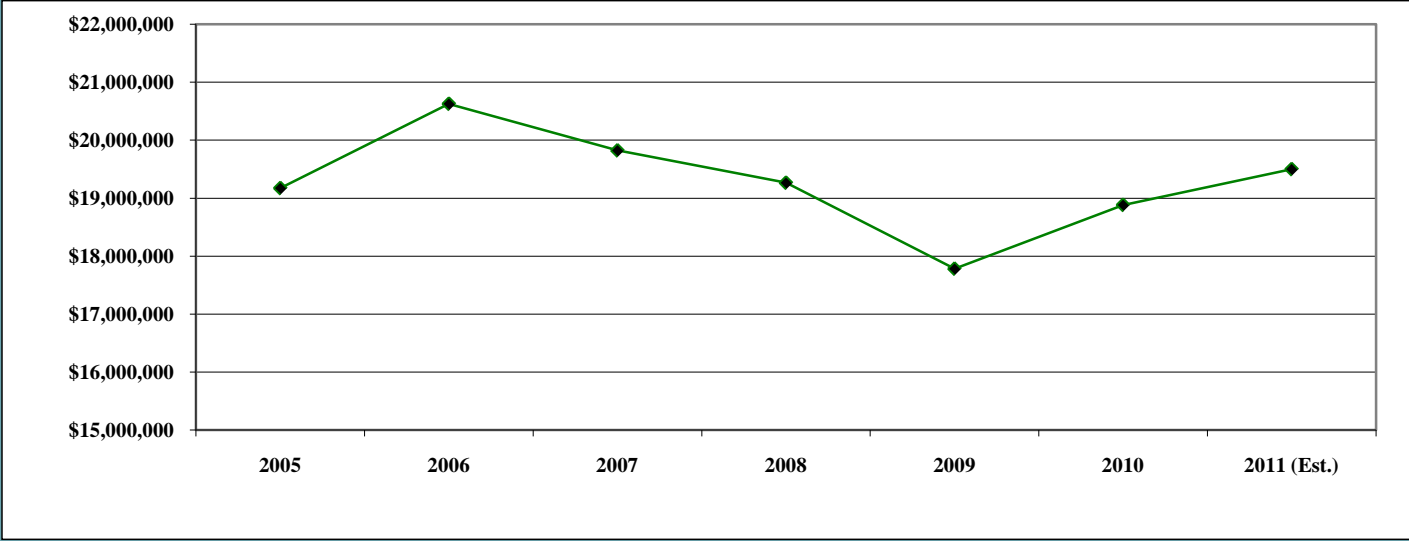


MAJOR REVENUE SOURCES: STATE-SHARED SALES TAX

Annual Budget	\$18,650,000
Estimated Actual	\$19,500,000
Projected Variance	\$850,000

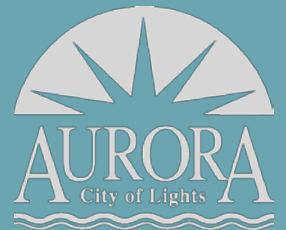


MAJOR REVENUE SOURCES: STATE-SHARED SALES TAX

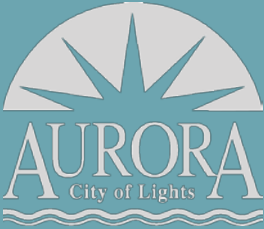
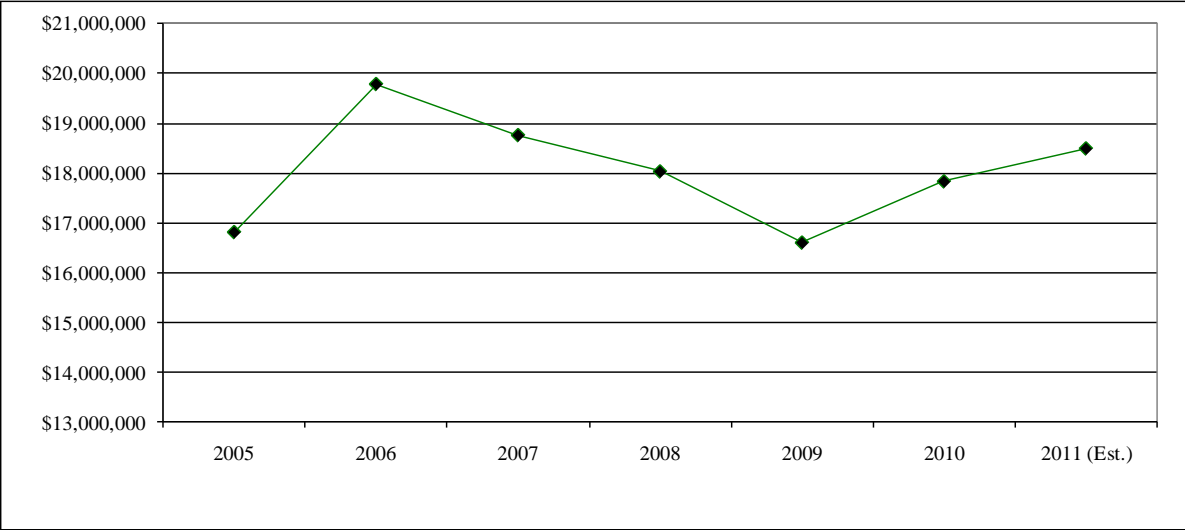


MAJOR REVENUE SOURCES: HOME-RULE SALES TAX

Annual Budget	\$17,700,000
Estimated Actual	\$18,500,000
Projected Variance	\$800,000

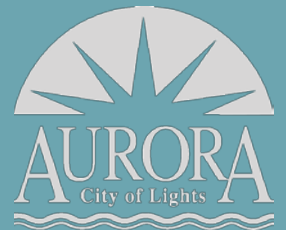


MAJOR REVENUE SOURCES: HOME-RULE SALES TAX

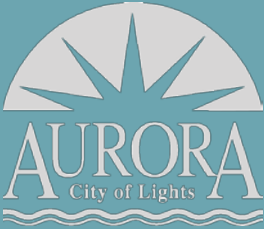
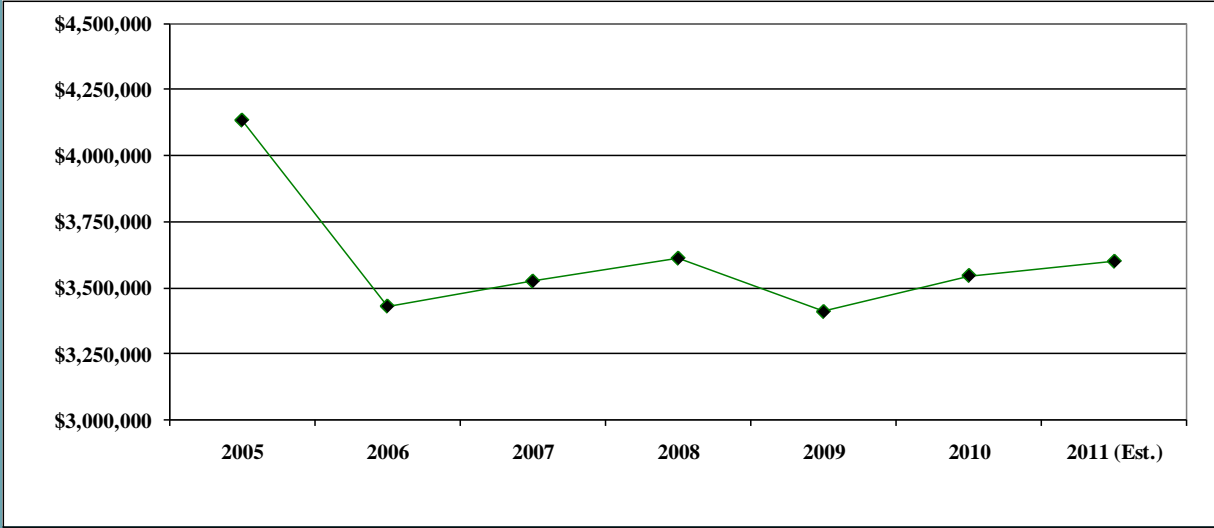


MAJOR REVENUE SOURCES: FOOD AND BEVERAGE TAX

Annual Budget	\$3,400,000
Estimated Actual	\$3,600,000
Projected Variance	\$200,000

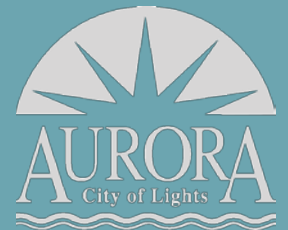


MAJOR REVENUE SOURCES: FOOD AND BEVERAGE TAX

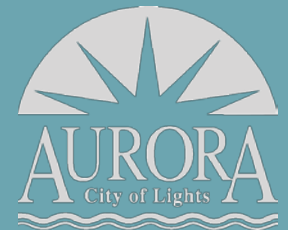
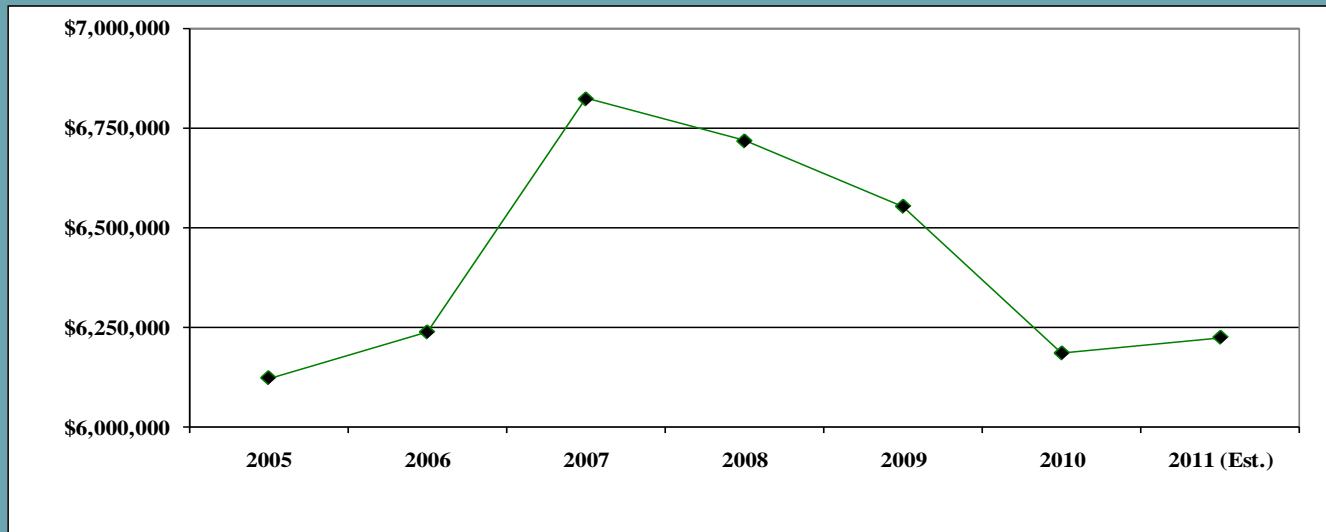


MAJOR REVENUE SOURCES: TELECOMMUNICATIONS TAX

Annual Budget	\$6,275,000
Estimated Actual	\$6,225,000
Projected Variance	(\$50,000)



MAJOR REVENUE SOURCES: TELECOMMUNICATIONS TAX

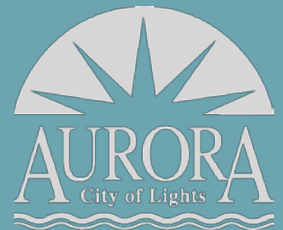
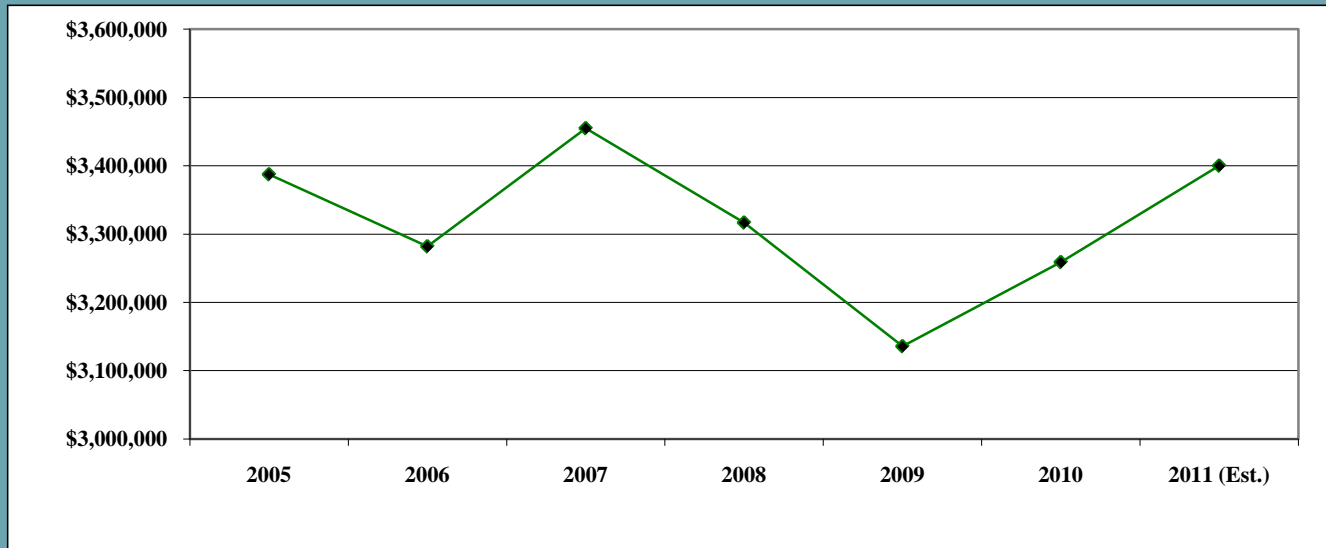


MAJOR REVENUE SOURCES: ELECTRICITY USE TAX

Annual Budget	\$3,250,000
Estimated Actual	\$3,400,000
Projected Variance	\$150,000

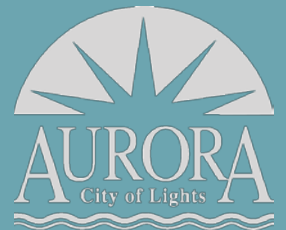


MAJOR REVENUE SOURCES: ELECTRICITY USE TAX

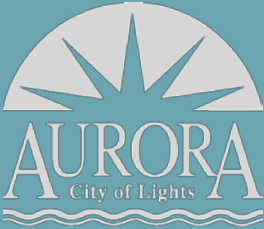
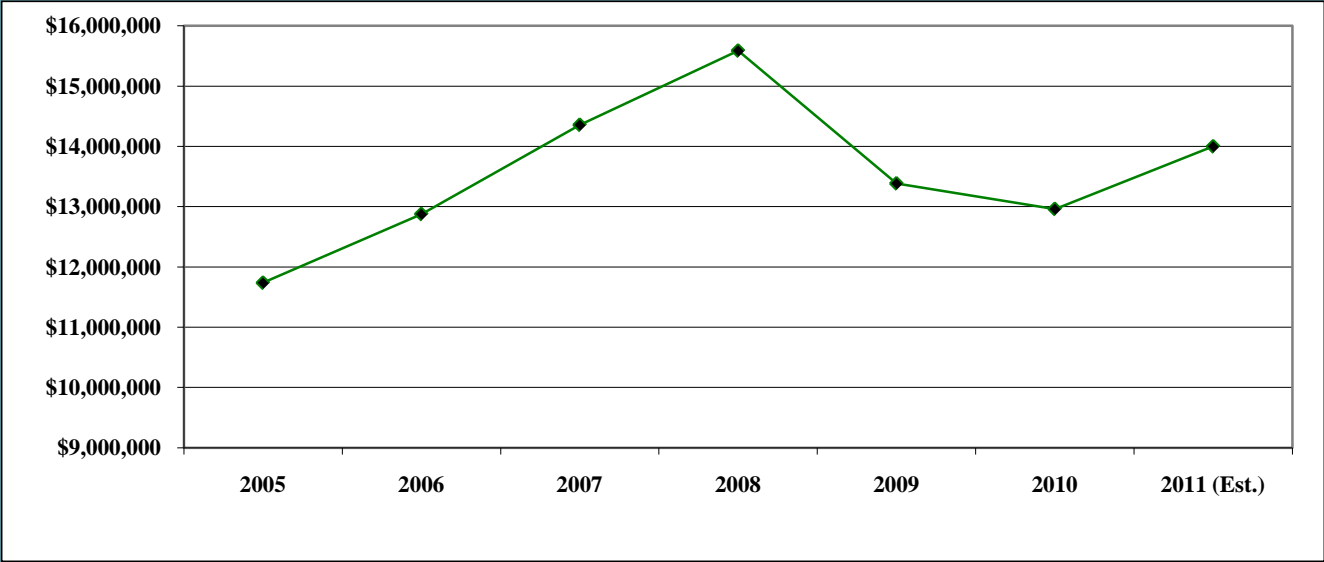


MAJOR REVENUE SOURCES: INCOME TAX

Annual Budget	\$12,680,000
Estimated Actual	\$14,000,000
Projected Variance	\$1,320,000

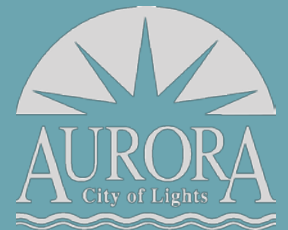


MAJOR REVENUE SOURCES: INCOME TAX

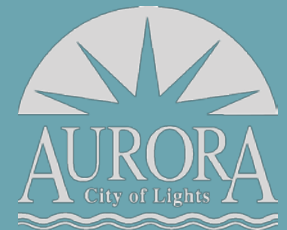
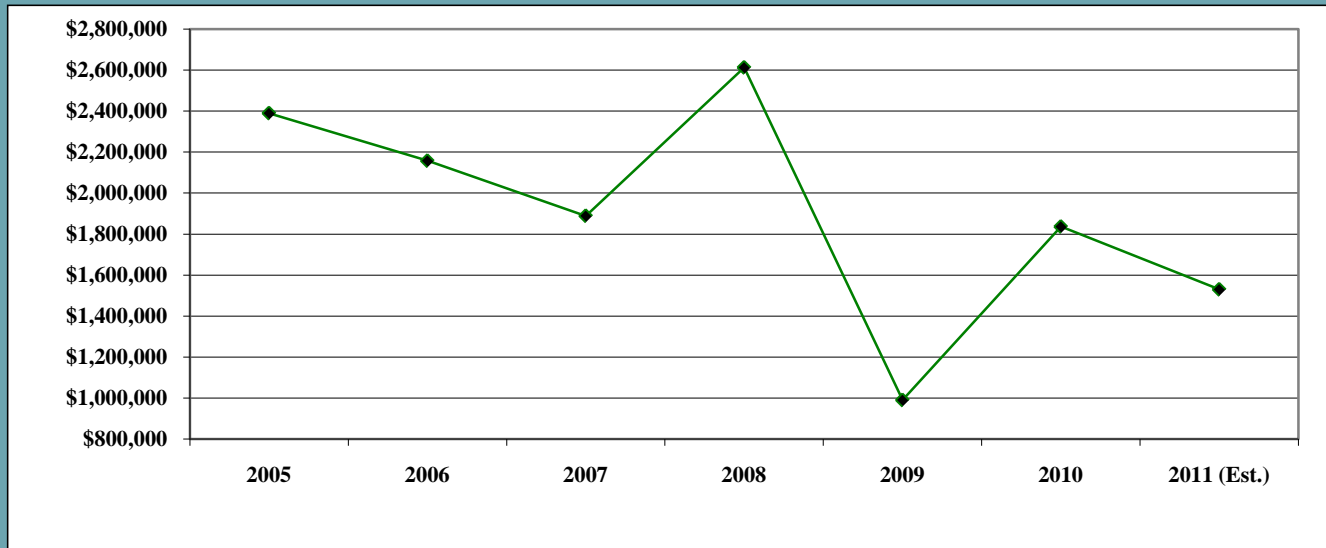


MAJOR REVENUE SOURCES: BUILDING PERMIT FEES

Annual Budget	\$1,530,000
Estimated Actual	\$1,530,000
Projected Variance	-\$0-

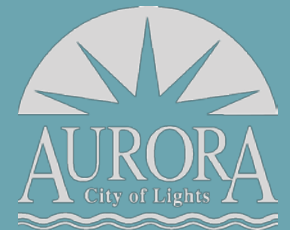


MAJOR REVENUE SOURCES: BUILDING PERMIT FEES

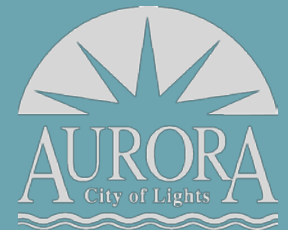
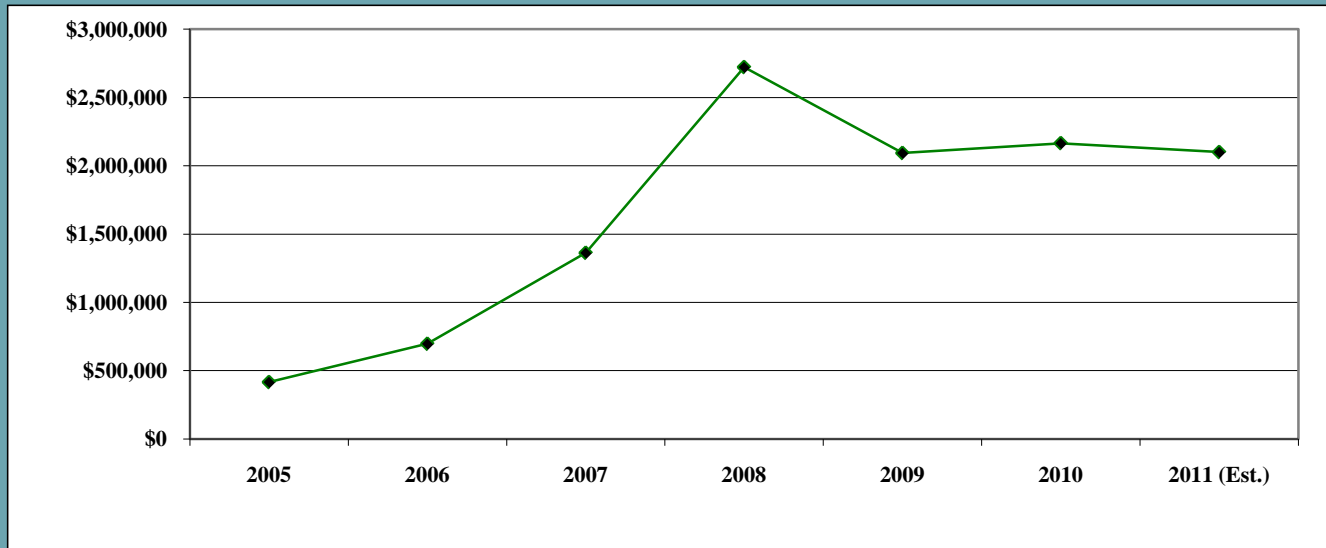


MAJOR REVENUE SOURCES: AMBULANCE SERVICE FEES

Annual Budget	\$2,145,000
Estimated Actual	\$2,100,000
Projected Variance	(\$45,000)

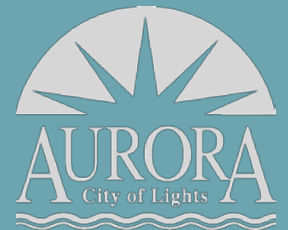


MAJOR REVENUE SOURCES: AMBULANCE SERVICE FEES

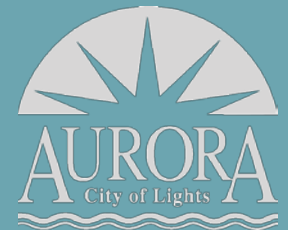
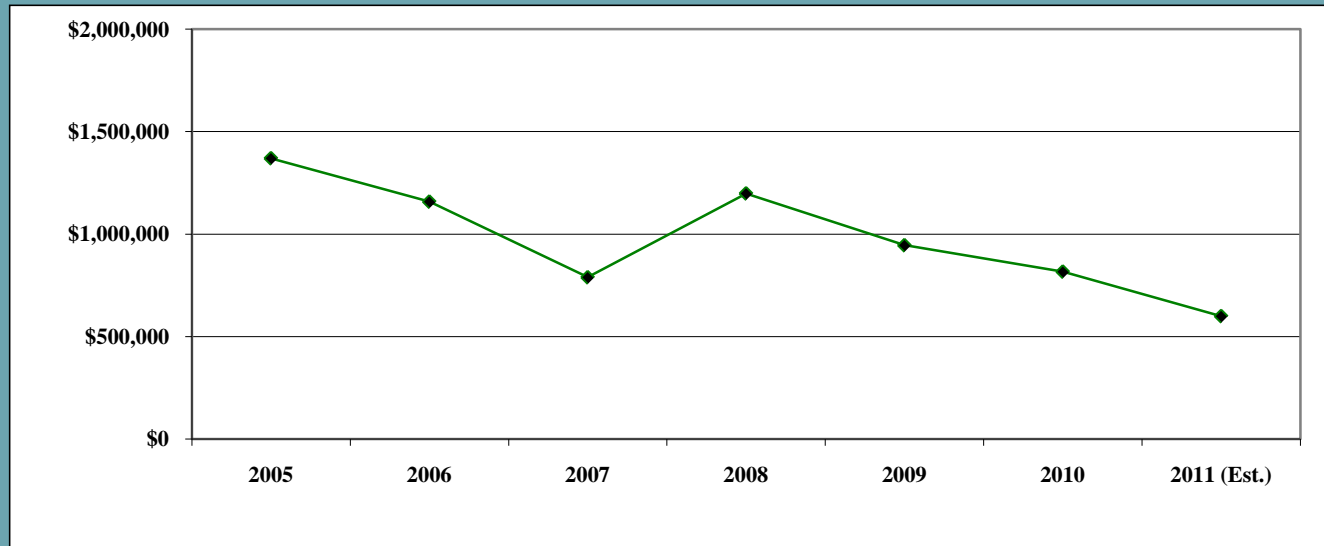


MAJOR REVENUE SOURCES: KANE COUNTY COURT FINES

Annual Budget	\$1,100,000
Estimated Actual	\$600,000
Projected Variance	(\$500,000)

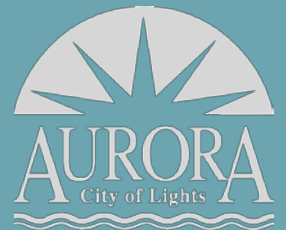


MAJOR REVENUE SOURCES: KANE COUNTY COURT FINES

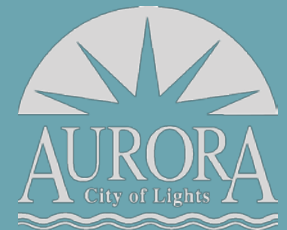
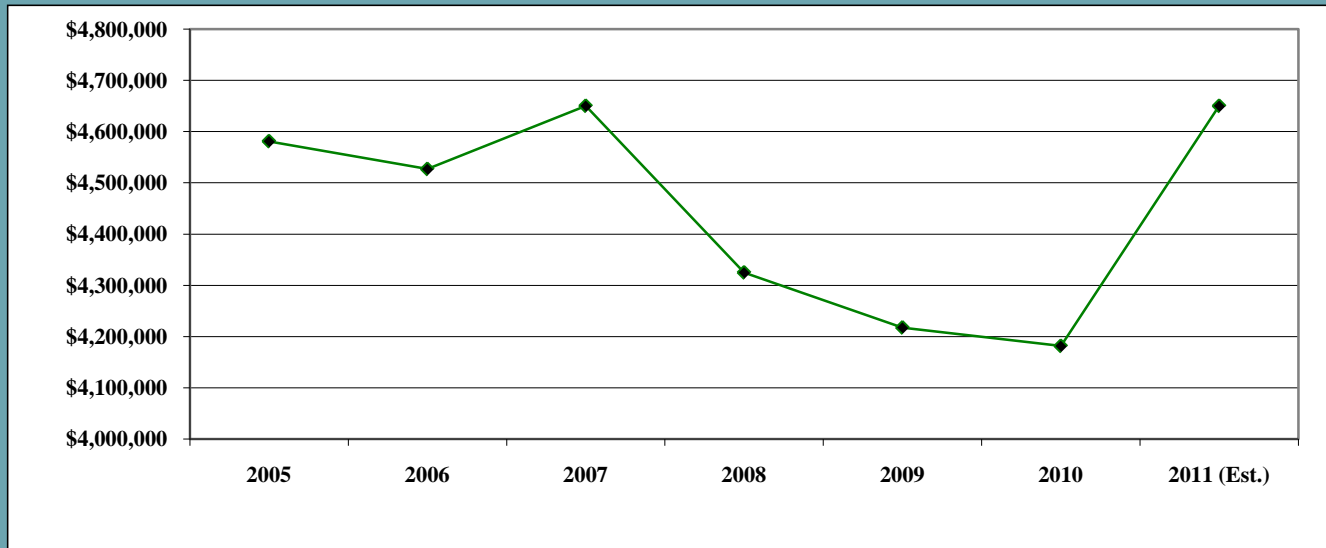


MAJOR REVENUE SOURCES: MOTOR FUEL TAX

Annual Budget	\$4,166,400
Estimated Actual	\$4,650,000
Projected Variance	\$483,600

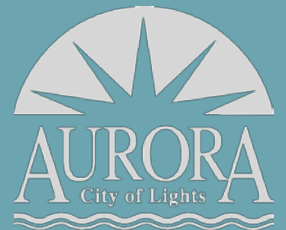


MAJOR REVENUE SOURCES: MOTOR FUEL TAX

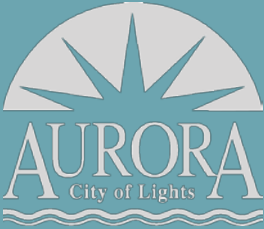
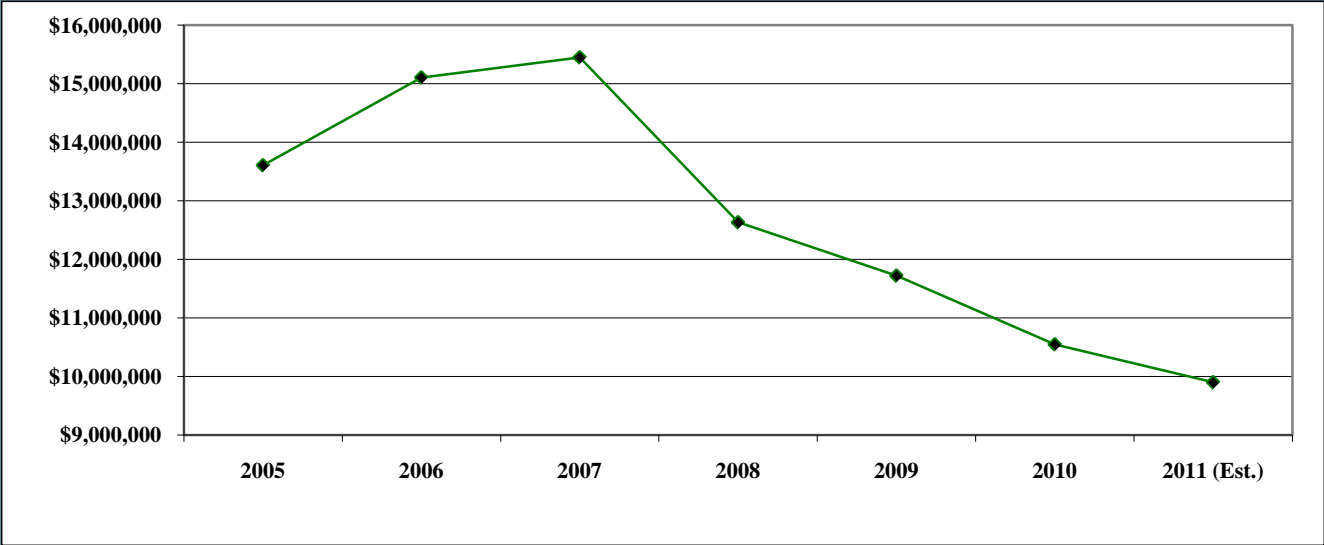


MAJOR REVENUE SOURCES: GAMING TAX

Annual Budget	\$10,400,000
Estimated Actual	\$9,900,000
Projected Variance	(\$500,000)

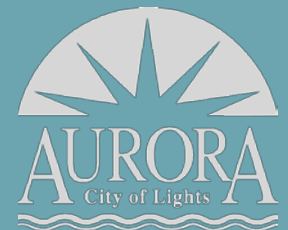


MAJOR REVENUE SOURCES: GAMING TAX

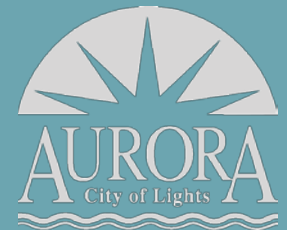
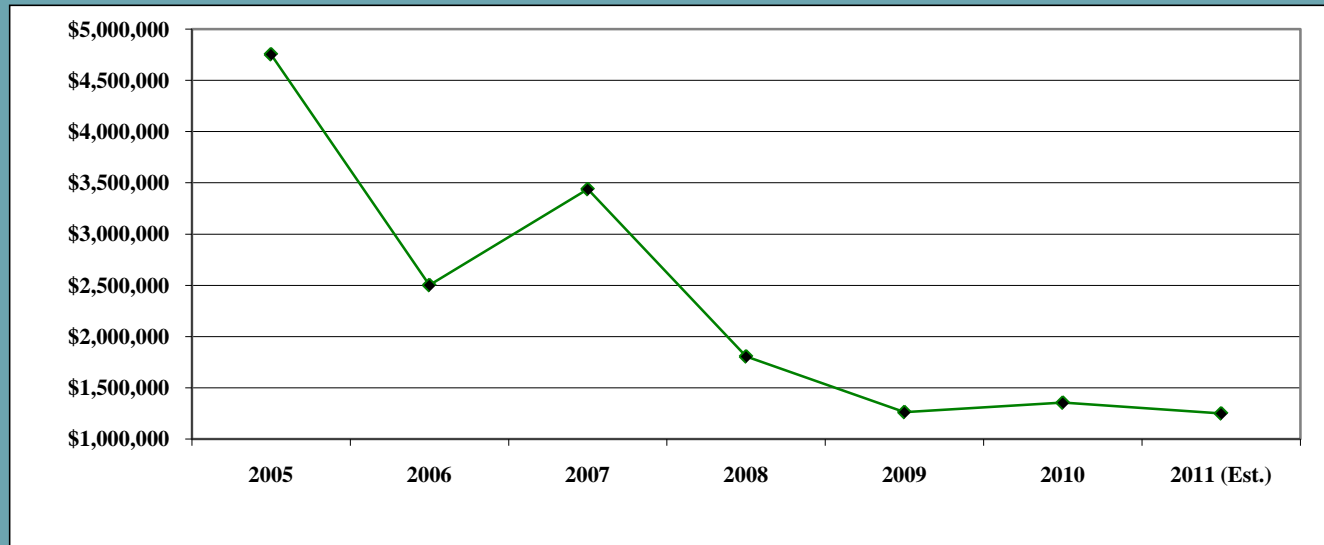


MAJOR REVENUE SOURCES: REAL ESTATE TRANSFER TAX

Annual Budget	\$1,200,000
Estimated Actual	\$1,250,000
Projected Variance	\$50,000

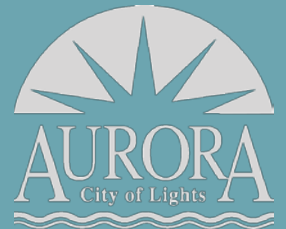


MAJOR REVENUE SOURCES: REAL ESTATE TRANSFER TAX

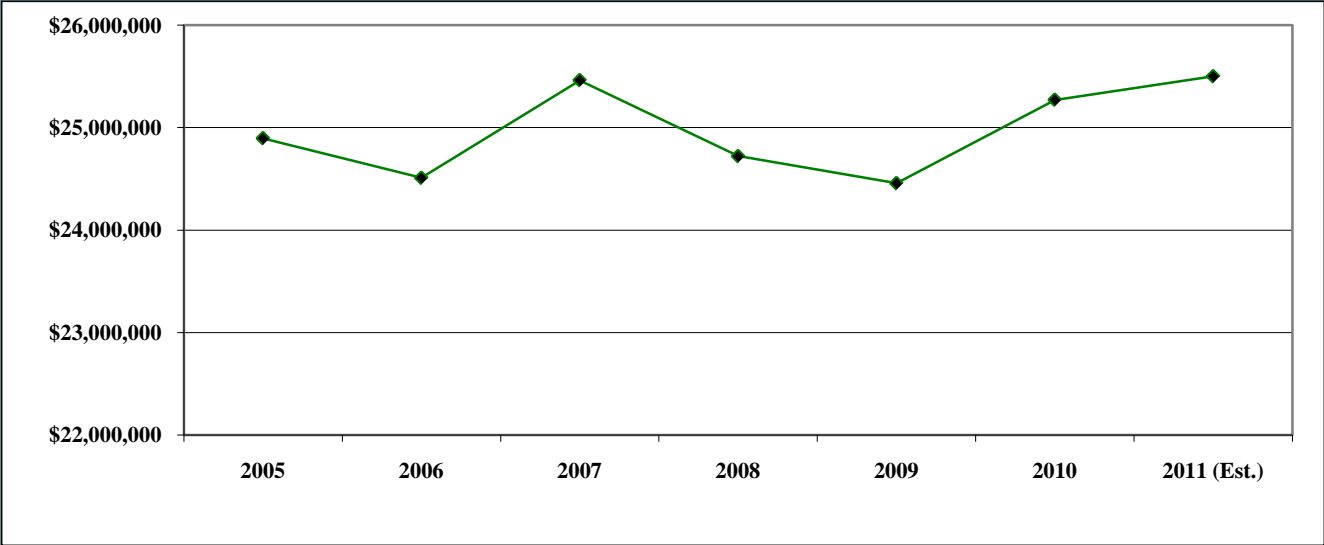


MAJOR REVENUE SOURCES: WATER SERVICE FEES

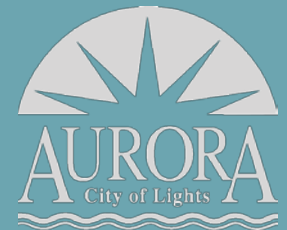
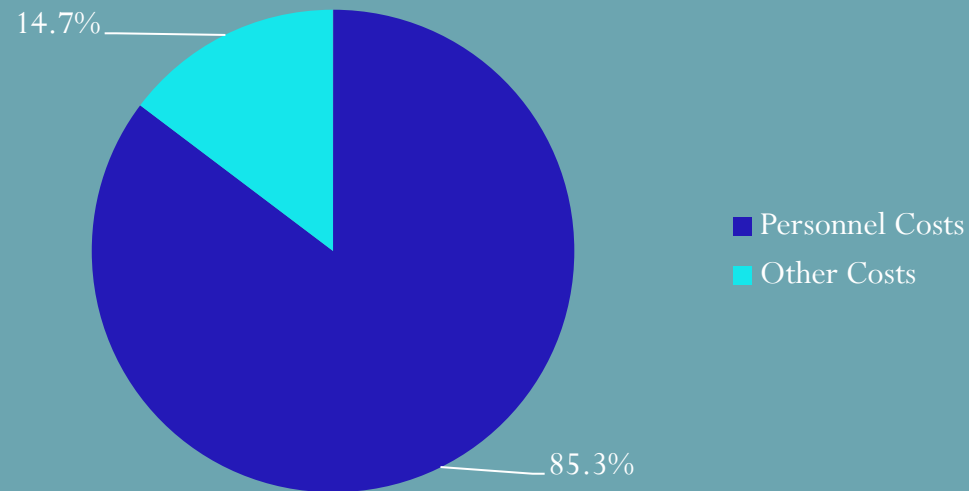
Annual Budget	\$24,000,000
Estimated Actual	\$25,500,000
Projected Variance	\$1,500,000



MAJOR REVENUE SOURCES: WATER SERVICE FEES

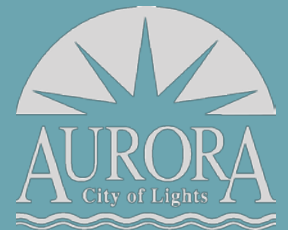


GENERAL FUND 2011 BUDGETED EXPENDITURES



GENERAL FUND PERSONNEL AND OTHER COSTS

<u>Budget Year</u>	<u>Personnel %</u>	<u>Other Cost %</u>
2006	80.9%	19.1%
2007	81.4%	18.6%
2008	81.0%	19.0%
2009	81.6%	18.4%
2010	84.4%	15.6%
2011	85.3%	14.7%

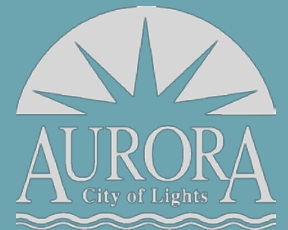


GENERAL FUND

2011 ESTIMATED ACTUALS

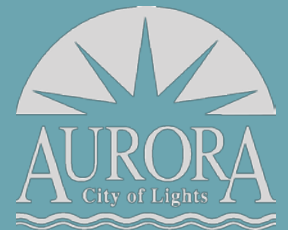
(in millions)

Revenues	\$137.2
Expenditures	\$135.5
Difference	\$1.7



SUMMARY

1. 2011 operating results should be positive if:
 - a. The economy does not decline again.
 - b. Health insurance claims experience is not significantly unfavorable.
 - c. Worker's compensation claims experience is not significantly unfavorable.
2. Consider adjusting the minimum fund balance target for the General Fund.
 - a. Current minimum provides cash flow reserve only.
 - b. Contingency reserve would enhance financial strength.



2012 OUTLOOK

- Currently projected deficit: \$5.0 million.
- Improved revenue trend will help.
- Continuing cost containment will help.

