A new analysis of the audited financial reports found Aurora has a Taxpayer Surplus\textsuperscript{TM} of $2,200, earning it a “B” grade from Truth in Accounting. Aurora is one of 12 cities to receive a “B” grade for its financial condition.

Unlike most cities, Aurora’s city government has enough resources available to pay all of its bills, including public employees’ retirement benefits. This means that Aurora’s elected officials have truly balanced their budgets. When broken down, the amount available to pay future bills results in a surplus of $2,200 for each Aurora taxpayer.

Aurora and other cities have become more transparent over the last few years, thanks to the Generally Accepted Accounting Principles (GAAP) set by the Governmental Accounting Standards Board (GASB), which now require governments to disclose pension (GASB 68) and other post-employment (GASB 75) benefits on their balance sheets.