

City of Naperville, Illinois

Fund/Cash Balance Comparison - Aaa/AAA

November 19, 2018

<i>Representative Illinois Aaa/AAA Rated Municipalities (1)</i>												
	The City			Champaign			Deerfield			Elmhurst		
	Aaa / AAA			Aaa			Aaa			AAA		
Financial Statistics & Ratios	<u>General Fund</u>	<u>Water/Sewer</u>	<u>Electric</u>	<u>General Fund</u>	<u>Water/Sewer</u>	<u>Electric</u>	<u>General Fund</u>	<u>Water/Sewer</u>	<u>Electric</u>	<u>General Fund</u>	<u>Water/Sewer</u>	<u>Electric</u>
Total Operating Revenues (\$000)	\$142,531	\$54,161	\$159,134	\$74,100	\$2,203	N/A	\$28,910	\$7,333	N/A	\$53,401	\$24,114	N/A
Available Fund Balance as % of Revenues (2)	26.4%	17.9%	13.4%	39.8%	21.8%	N/A	76.6%	-3.6%	N/A	52.2%	-7.4%	N/A
Available Cash Balance as % of Revenues	21.0%	6.4%	10.6%	22.6%	24.8%	N/A	69.5%	9.5%	N/A	44.2%	17.9%	N/A
Tax Base Statistics and Ratios												
Total Full Value (\$000)	\$20,023,030			\$4,989,252			\$3,961,172			\$7,124,775		
Full Value Per Capita (\$)	\$137,343			\$57,588			\$211,986			\$160,273		
Population	145,789			86,637			18,686			44,454		
Median Family Income as % of U.S.	191.3%			108.5%			253.3%			180.2%		

Notes: (1) Compiled from the most recent public information available including the latest rating reports, audited financial statements, official statements and Census data.

(2) Available Fund Balance of Enterprise Funds assumes the Unrestricted Net Position. This figure is generally net of the issuer's net pension liability.

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<i>Representative Illinois Aaa/AAA Rated Municipalities (1)</i>												
	The City			Highland Park			Hinsdale			Northbrook		
	Aaa / AAA			Aaa			AAA			Aaa (Neg.) / AAA		
Financial Statistics & Ratios	<u>General Fund</u>	<u>Water/Sewer</u>	<u>Electric</u>	<u>General Fund</u>	<u>Water/Sewer</u>	<u>Electric</u>	<u>General Fund</u>	<u>Water/Sewer</u>	<u>Electric</u>	<u>General Fund</u>	<u>Water/Sewer</u>	<u>Electric</u>
Total Operating Revenues (\$000)	\$142,531	\$54,161	\$159,134	\$46,394	\$12,525	N/A	\$20,184	\$8,603	N/A	\$52,460	\$8,942	N/A
Available Fund Balance as % of Revenues (2)	26.4%	17.9%	13.4%	63.8%	12.2%	N/A	29.3%	-0.4%	N/A	40.5%	73.0%	N/A
Available Cash Balance as % of Revenues	21.0%	6.4%	10.6%	58.2%	60.4%	N/A	41.3%	11.0%	N/A	68.7%	60.3%	N/A
Tax Base Statistics and Ratios												
Total Full Value (\$000)	\$20,023,030			\$6,948,830			\$5,253,949			\$7,770,501		
Full Value Per Capita (\$)	\$137,343			\$234,433			\$297,995			\$234,263		
Population	145,789			29,641			17,631			33,170		
Median Family Income as % of U.S.	191.3%			237.6%			305.1%			176.6%		

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				<i>Representative Illinois Aaa/AAA Rated Municipalities ⁽¹⁾</i>					
				The City			Wilmette		Winnetka
				Aaa / AAA			Aaa		Aaa
Financial Statistics & Ratios	General Fund	Water/Sewer	Electric	General Fund	Water/Sewer	Electric	General Fund	Water/Sewer	Electric
Total Operating Revenues (\$000)	\$142,531	\$54,161	\$159,134	\$41,623	\$13,865	N/A	\$23,405	\$5,282	\$15,678
Available Fund Balance as % of Revenues (2)	26.4%	17.9%	13.4%	35.2%	52.2%	N/A	88.3%	36.6%	33.3%
Available Cash Balance as % of Revenues	21.0%	6.4%	10.6%	33.0%	39.5%	N/A	92.8%	67.0%	33.4%
Tax Base Statistics and Ratios									
Total Full Value (\$000)	\$20,023,030			\$5,777,151			\$4,439,427		
Full Value Per Capita (\$)	\$137,343			\$213,281			\$364,275		
Population	145,789			27,087			12,187		
Median Family Income as % of U.S.	191.3%			257.9%			370.1%		

Notes: (1) Compiled from the most recent public information available including the latest rating reports, audited financial statements, official statements and Census data.

(2) Available Fund Balance of Enterprise Funds assumes the Unrestricted Net Position. This figure is generally net of the issuer's net pension liability.