

City of Naperville, Illinois

Fund/Cash Balance Comparison - Aa1/AA+

November 19, 2018

| Representative Illinois Aa1/AA+ Rated Municipalities (1) | | | | | | | | | | | | |
|--|--------------|-------------|-----------|-------------------|-------------|----------|--------------|-------------|----------|--------------|-------------|----------|
| | The City | | | Arlington Heights | | | Barrington | | | Batavia | | |
| | Aaa / AAA | | | Aa1 | | | Aa1 | | | Aa1 | | |
| Financial Statistics & Ratios | General Fund | Water/Sewer | Electric | 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 | \$78,070 | \$18,859 | N/A | \$15,603 | \$5,238 | N/A | \$25,729 | \$10,210 | \$49,322 |
| Available Fund Balance as % of Revenues (2) | 26.4% | 17.9% | 13.4% | 41.0% | 83.5% | N/A | 125.8% | 31.1% | N/A | 64.1% | 88.2% | 64.9% |
| Available Cash Balance as % of Revenues | 21.0% | 6.4% | 10.6% | 35.1% | 5.9% | N/A | 66.8% | 176.6% | N/A | 55.3% | 77.8% | 44.7% |
| Tax Base Statistics and Ratios | | | | | | | | | | | | |
| Total Full Value (\$000) | \$20,023,030 | | | \$8,778,537 | | | \$1,828,538 | | | \$2,747,583 | | |
| Full Value Per Capita (\$) | \$137,343 | | | \$116,890 | | | \$177,064 | | | \$105,494 | | |
| Population | 145,789 | | | 75,101 | | | 10,327 | | | 26,000 | | |
| Median Family Income as % of U.S. | 191.3% | | | 153.7% | | | 209.6% | | | 172.7% | | |

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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|--|--------------|-------------|-----------|---------------|-------------|----------|-----------------|-------------|----------|--------------|-------------|----------|
| | The City | | | Buffalo Grove | | | Hoffman Estates | | | Normal | | |
| | Aaa / AAA | | | Aa1/AAA | | | AA+ / Aa2 | | | Aa1 | | |
| Financial Statistics & Ratios | General Fund | Water/Sewer | Electric | 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 | \$42,516 | \$11,454 | N/A | \$58,913 | \$18,260 | N/A | \$64,759 | \$12,216 | N/A |
| Available Fund Balance as % of Revenues (2) | 26.4% | 17.9% | 13.4% | 63.2% | 91.6% | N/A | 41.5% | 15.2% | N/A | 42.9% | 60.5% | N/A |
| Available Cash Balance as % of Revenues | 21.0% | 6.4% | 10.6% | 53.8% | 22.8% | N/A | 34.2% | 55.4% | N/A | 34.9% | 94.4% | N/A |
| Tax Base Statistics and Ratios | | | | | | | | | | | | |
| Total Full Value (\$000) | \$20,023,030 | | | \$4,673,473 | | | \$4,908,336 | | | \$2,693,436 | | |
| Full Value Per Capita (\$) | \$137,343 | | | \$113,362 | | | \$94,582 | | | \$51,306 | | |
| Population | 145,789 | | | 41,226 | | | 51,895 | | | 52,497 | | |
| Median Family Income as % of U.S. | 191.3% | | | 174.1% | | | 145.5% | | | 122.1% | | |

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|--|--------------|-------------|-----------|--------------|-------------|----------|--------------|-------------|----------|--------------|-------------|----------|
| | The City | | | Schaumburg | | | Wheaton | | | Woodridge | | |
| | Aaa / AAA | | | Aa1/AAA | | | Aa1 | | | Aa1 | | |
| Financial Statistics & Ratios | General Fund | Water/Sewer | Electric | 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 | \$103,913 | \$30,199 | N/A | \$41,137 | \$16,258 | N/A | \$22,338 | \$9,949 | N/A |
| Available Fund Balance as % of Revenues (2) | 26.4% | 17.9% | 13.4% | 48.8% | 22.6% | N/A | 69.9% | 42.9% | N/A | 106.0% | 46.5% | N/A |
| Available Cash Balance as % of Revenues | 21.0% | 6.4% | 10.6% | 42.7% | 21.9% | N/A | 67.8% | 47.8% | N/A | 94.9% | 48.6% | N/A |
| Tax Base Statistics and Ratios | | | | | | | | | | | | |
| Total Full Value (\$000) | \$20,023,030 | | | \$10,102,654 | | | \$6,326,035 | | | \$3,149,005 | | |
| Full Value Per Capita (\$) | \$137,343 | | | \$136,105 | | | \$119,598 | | | \$95,508 | | |
| Population | 145,789 | | | 74,366 | | | 52,894 | | | 32,970 | | |
| Median Family Income as % of U.S. | 191.3% | | | 130.2% | | | 174.2% | | | 151.0% | | |

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

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