

Public participation is invited on each agenda item prior to the Board's deliberation. **When called upon, please approach the microphone and state your name and the address where you live. Kindly limit your remarks to three (3) minutes.**

Next Ordinance No: 4096
Next Resolution No: 19-49

**VILLAGE OF VILLA PARK
Village Hall, Board Chambers
20 South Ardmore Avenue
Villa Park, IL 60181**

Village Board of Trustees

July 22, 2019

7:00 PM

Village President Albert Bulthuis
Village Clerk Hosanna Korynecky
Village Trustees:

David Cilella, Nick Cuzzone, Christine Murphy, Kevin Patrick, Cheryl Tucker, and Robert Wagner

- 1. Call to Order - Roll Call**
- 2. Pledge of Allegiance**
- 3. Public Comments on Agenda Items**
- 4. Amendments to the Agenda**
- 5. Presentations**

5.a. SY18 Audit Presentation

Brian LeFevre from the Village's auditing firm Sikich LLP will be on hand to present the Village's SY18 8-month audited financial statements. Once accepted by the Village Board, the CAFR will be published on the Village's website and hard copies will be available at Village Hall and the Villa Park Public Library.

[SY 18 Villa Park CAFR](#)

[SY 18 ILCS Letter](#)

[SY 18 Auditor's Communication to Board](#)

[SY 18 Single Audit Report](#)

[SY 18 TIF Compliance Report](#)

[SY 18 Pension Allocation IMRF](#)

6. Appointments to Boards and Commissions

The Villa Park Village Hall is subject to the requirements of the Americans with Disabilities Act of 1990. An elevator is operational at the north side entrance to the Village Hall during normal work hours and also during evenings. Individuals with special needs are requested to contact the Village's Compliance Officer at (630) 834-8500 so that reasonable accommodations can be made for those persons.

6.a. Zoning & Planning Commission

Robin Whitehurst (R) 7/22/2019 - 4/30/2020

6.b. Fire and Police Commission

Mary Ann Bolster (A) 7/22/2019 - 4/30/2022

7. Consent Agenda

7.a. Bill Listing for the Weeks of July 8 and July 15, 2019 in the Total Amount of \$1,407,747.11

[2019-0715 CY19 Weekly Check Report](#)

[2019-0708 CY19 Weekly Check Report](#)

7.b. Minutes from the Board Meeting Held on July 8, 2019

[Minutes July 8, 2019](#)

8. First Reading on Ordinances to be Codified

8.a. First Reading of an Ordinance of the Village of Villa Park, DuPage County, Illinois, Adopting New Traffic Study Guidelines

Traffic studies are an important component of property developments. Traffic studies evaluate existing traffic volumes and patterns along adjacent roadways and estimate traffic changes which may result from a proposed development. This information is critical in designing site plans that promote safety and minimize traffic delays. Village staff has prepared updated traffic study regulations to better ensure that new developments can function adequately without safety issues or additional traffic congestion. Public Works and Community Development staff request that the Village Board approve the ordinance adopting these new Traffic Study Regulations.

[MEMO - Traffic Study Regulations 2019](#)

[ORD - Traffic Study Regulations 2019](#)

[Proposed Traffic Study Regulations 2019](#)

[Traffic and Safety Commission Minutes 05/14/2019](#)

9. Second Reading on Ordinances to be Codified

9.a. Second and Final Reading of an Ordinance of the Village of Villa Park, DuPage County, Illinois Increasing the Number of Class D-1, Full Package, Convenience Store Liquor Licenses for the Package Sale of Alcoholic Liquor

Johnson's Villa Park, Inc., doing business as Johnson's Lighthouse Point at 1 West St. Charles Road, has requested a class D-1, Full Package, Convenience Store liquor license. They have successfully completed the background check. The total

floor and cooler space dedicated for the display of alcoholic liquor is limited to 20% for class D-1 licenses. Johnson's Lighthouse Point will dedicate 16% of the convenience store floor space. This calculation excludes the space for Subway, Dunkin Donuts, and the adjacent seating area. With the approval of this license, along with agenda items 9.b and 9.c for Bulldog Ale House and Ardmore Station Liquors, there would be a total of 64 liquor licenses.

[MEMO - Johnson's Class D-1 Liquor License](#)

[ORD - 2019 liquor licenses Johnson's D-1](#)

[July 2019 Liquor Licenses](#)

- 9.b.** Second and Final Reading of an Ordinance Of The Village Of Villa Park, DuPage County, Illinois Increasing the Number of Class B, Package Licenses for Package Sale of Alcoholic Liquor

Ardmore Station Liquors at 405 N. Ardmore is being sold to the owner of Shree Chehar Corporation (Mr. Amit Patel). The new owner would like to take over the liquor license, and has successfully completed the background check. This license would replace the existing business' Class B, Package liquor license. With the approval of this license, along with agenda items 9.a and 9.c for Johnson's Lighthouse and Bulldog Ale House, there would be a total of 64 liquor licenses.

[MEMO - Ardmore Station License](#)

[ORD - 2019 liquor licenses Ardmore Station](#)

[July 2019 Liquor Licenses](#)

- 9.c.** Second and Final Reading of an Ordinance of The Village of Villa Park, DuPage County, Illinois Increasing the Number of Class I, Restaurant Sit-Down Bar, Unrestricted Licenses

The owner of Roosevelt 100 Corp (Mr. Mefmet Ahmeti), doing business as Bulldog Ale House at 100 E. Roosevelt Road, has requested a Class I, Restaurant Sit-Down Bar, Unrestricted license. He has successfully completed his background check. This is the space previously occupied by Outback Steakhouse. With the approval of this license, along with agenda items 9.a and 9.b for Johnson's Lighthouse and Ardmore Station Liquors, there would be a total of 64 liquor licenses.

[MEMO - Bulldog Ale House](#)

[ORD - 2019 Liquor Licenses Bulldog Ale House](#)

[July 2019 Liquor Licenses](#)

10. Resolutions

- 10.a.** Resolution of the Village of Villa Park, DuPage County, Illinois, Amending the Village's Military Active Duty Leave Policy

The Illinois Service Member Employment and Reemployment Rights Act (ISERRA) was amended this year in order to provide a framework for employers regarding pay and benefits for military reservists called to active duty. This resolution will amend the Village's personnel manual to bring our policy in compliance with these changes in

state law, specifically regarding Village employees that are called to basic training, annual training, voluntary training or active duty deployment assignments.

[RESO - Military Leave Policy](#)

[Military Leave Policy](#)

- 10.b.** Resolution of the Village of Villa Park, DuPage County, Illinois, Approving the Purchase of Three (3) New Police Squad Vehicles in the Total Amount of \$102,427

The police department utilizes 14 squad cars for emergency response and patrol duties. The rotation plan includes the replacement of three (3) squad vehicles annually to ensure all squads remain in proper mechanical condition for emergency response and patrol duties. The Police Department recommends the purchase of two (2) Ford Utility Police Interceptors and one (1) Hybrid Ford Utility Police Interceptor at a total cost of \$102,427. Funding for the purchase of these vehicles will be divided between two funding accounts. Two vehicles would be funded through the Equipment Replacement Fund account number 65.502.02.401 in the total amount of \$66,108. The remaining vehicle would be funded by D.U.I. Fund account number 19.502.00.402 in the amount of \$36,319.

[MEMO - Squad Purchase 2019 w HYBRID](#)

[Hybrid Report](#)

[Hybrid Article](#)

[RESO - Squad Purchase 2019](#)

- 10.c.** Resolution of the Village of Villa Park, DuPage County, Illinois, Approving a Purchase and Installation Agreement of a High-Density Evidence Storage Solution with Bradford Systems Corporation of Bensenville, IL, in an Amount Not to Exceed \$33,255

The Villa Park Police Department currently maintains five internal evidence vaults within the police facility. As of May 2019 these vaults retain in excess of 38,000 pieces of evidence. Three of the five vaults are at or near capacity. The existing shelving and storage units in the vaults were originally constructed in 2005 and are largely inefficient for maximizing the use of the space. An updated evidence storage and shelving unit would increase vault capacity by approximately 300 cubic feet. A bid was provided by Bradford Systems in the amount of \$33,255 through the National Intergovernmental Purchasing Alliance (National IPA) to provide and install a new evidence storage and shelving system. Funds for this expense would be taken from the Building Improvement Fund account number 67.502.02.402.

[MEMO - Evidence Vault Construction](#)

[Shelving Quote](#)

[Villa Park PD - Evidence Areas \(Removed Wall\)](#)

[RESO - Evidence Storage](#)

- 10.d.** Resolution of the Village of Villa Park, DuPage County, Illinois Retaining 3D Design Studio to Complete and Submit an Open Space Land Acquisition and Development (OSLAD) Grant Application for Ball Field Lighting and Storage for High Ridge Baseball Field at an Cost Not to Exceed \$5,950

The Parks and Recreation Department and the Parks and Recreation Advisory Commission would like to provide the residents of Villa Park, and children who participate in the Villa Park Youth Baseball leagues, with a new, lit baseball field at the soon to be completed High Ridge Road baseball field. An OSLAD grant would assist the Village to light the field and provide storage and concessions at the High Ridge Road baseball field, which would produce a second, high quality field where night games can be played. Receipt of this 50/50 grant would obligate the Village to a maximum of \$250,000 of the \$500,000 estimated total project cost. Approval of this resolution approves the Village to utilize the grant application services of 3D Design Studios in an amount not to exceed \$5,950, paid with Contractual Services account 36.502.02.299. If awarded, funding for the project would be budgeted in the Calendar Year 2020.

[MEMO - OSLAD Grant 2019 High Ridge Ball Fields](#)
[Ballfield Lighting OSLAD Grant Application Proposal](#)
[RESO - High Ridge Ball Field Lighting Grant App](#)

- 11. Public Comments on Non-Agenda Items**
- 12. Village Clerk's Report**
- 13. Village Trustees' Report**
- 14. Village President's Report**
- 15. Village Manager's Report**
- 16. Adjournment**

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Kevin Wachtel

Submitting Department: Finance Department

Item Type: Report/Presentation

Agenda Section:

Subject:

SY18 Audit Presentation

Suggested Action:

Brian LeFevre from the Village's auditing firm Sikich LLP will be on hand to present the Village's SY18 8-month audited financial statements. Once accepted by the Village Board, the CAFR will be published on the Village's website and hard copies will be available at Village Hall and the Villa Park Public Library.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[SY 18 Villa Park CAFR](#)

[SY 18 ILCS Letter](#)

[SY 18 Auditor's Communication to Board](#)

[SY 18 Single Audit Report](#)

[SY 18 TIF Compliance Report](#)

[SY 18 Pension Allocation IMRF](#)

VILLAGE OF VILLA PARK,
ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE 8 MONTHS
ENDED
DECEMBER 31, 2018**



VILLAGE OF VILLA PARK, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Eight Months Ended
December 31, 2018

Prepared by the Finance Department

Kevin Wachtel
Finance Director

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INTRODUCTORY SECTION

VILLAGE OF VILLA PARK, ILLINOIS

PRINCIPAL OFFICIALS

December 31, 2018

VILLAGE PRESIDENT

Albert Bulthuis

BOARD OF TRUSTEES

Chris J. Aiello

Donald Kase

David Cilella

Cheryl Tucker

Nick Cuzzone

Robert Wagner

VILLAGE CLERK

Hosanna Korynecky

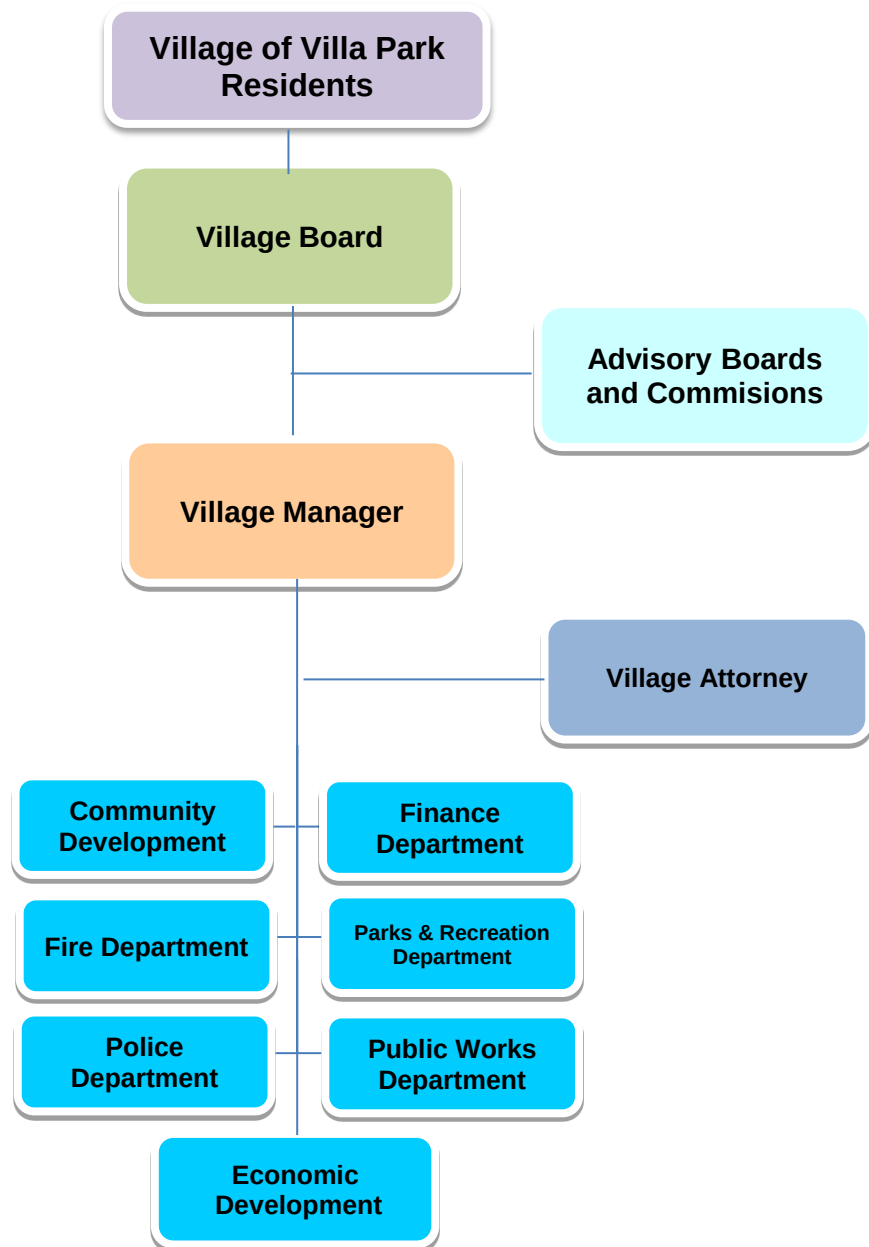
VILLAGE MANAGER

Rich Keehner, Jr.

FINANCE DIRECTOR/VILLAGE TREASURER

Kevin Wachtel

Village of Villa Park - Organizational Structure





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Villa Park
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2017

Christopher P. Morrill

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Certificate of Achievement for Excellence in Financial Reporting to the Village of Villa Park, Illinois for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2017. In order to receive this recognition, a government must prepare its audited financial statements in accordance with the rigorous standards of the program and in the spirit of transparency and full disclosure.

This certificate is valid for a period of one year only. Due to the shorter Stub Year 2018, the GFOA has not completed its review of the Village's FY2018 CAFR as of the current publication. We believe our FY18 and SY18 CAFRs continue to conform to program requirements. Both reports have been or will be submitted to GFOA to determine eligibility for additional Certificates of Achievement.



village of villa park

20 South Ardmore Ave, Villa Park, IL 60181-2696

Albert Bulthuis, Village President
Hosanna Korynecky, Village Clerk
Rich Keehner, Jr., Village Manager

www.invillapark.com

Phone: (630) 834-8500
Fax: (630) 834-8967
TDD: (630) 834-8589

July 8, 2019

The Honorable Albert Bulthuis, Village President
Members of the Board of Trustees
Residents of the Village of Villa Park

The comprehensive annual financial report of the Village of Villa Park, Illinois, for the eight-month stub year that ended December 31, 2018, is hereby submitted as mandated by state statutes. These statutes require that the Village issue annually a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of certified public accountants.

This report consists of management's representations concerning the finances of the Village of Villa Park. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Village has continued to maintain a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the Village of Villa Park's financial statements in conformity with GAAP. Since the cost of internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls is designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Village's financial statements have been audited by Sikich, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of Villa Park for the eight-month stub year ended December 31, 2018, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Village's financial statements for the eight-month stub year ended December 31, 2018, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to

accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Village's MD&A can be found immediately following the report of the independent auditors.

Profile of the Village of Villa Park

The Village of Villa Park, "The Garden Village," was incorporated in 1915 and is strategically located adjacent to interstate highways, rail lines and regional multi-purpose trails. It is just 17 miles west of downtown Chicago and only 12 miles from O'Hare Airport, in east central DuPage County.

The Village currently has a land area of 4.6 square miles and a population of 21,695 (2018 U.S. Census estimate). The Village is empowered to levy a property tax on real property located within its boundaries. The Village also has the power by state statute to extend its corporate limits by annexation, which is done periodically when deemed appropriate by the Village Board.

The Village operates under the Village Board/Manager form of government. Policy making and legislative authority are vested in the Village Board, which consists of a President and a six-member board of trustees. The board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the Village Manager. The Village Manager is responsible for carrying out the policies and ordinances of the Village Board, for overseeing the day-to-day operations of the Village and for appointing the heads of the Village's departments. The Village President and Trustees are elected on a Village-wide basis and hold office for a term of four years.

The Village provides a wide range of services, including police and fire protection; the construction and maintenance of streets and other related infrastructure; recreational activities and cultural events; community and economic development; and the operation of two swimming pools, a potable water system, and wastewater facilities. The Villa Park Public Library is a municipal library, but is no longer reported as a discretely presented component unit. The Library is legally separate from the Village government; the Village, however, must approve the Library's tax levy and any bonds that the Library was to issue.

The annual budget serves as the foundation for the Village's financial planning and control. All departments of the Village are required to submit their budget requests to the Village Manager in early January of each year. The Village Manager uses these requests as the starting point for developing the proposed budget. The Village Manager then presents this proposed budget to the Village Board in February or March of each year. The Village Board is required to hold a public hearing on the proposed budget before adoption. The Village operates under the Budget Officer Ordinance (rather than appropriations) and therefore must adopt a final budget prior to the start of the fiscal year. The budget is prepared by fund and department (e.g. corporate fund, police). The Village Manager may make transfers within a department. The budget can also be amended by the

Village Board periodically throughout the fiscal year. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Corporate Fund, this comparison is presented on page 74 as required supplementary information and on pages 85 – 97 presented in other supplementary information of this report. For governmental funds, other than the General Corporate Fund, with appropriated budgets, this comparison is presented for other major governmental funds as well as the non-major governmental funds, starting on page 98.

Major Initiatives

The Village staff, following specific directives of the Village Board and the Village Manager, has been involved in a variety of projects throughout the year; projects which reflect the Village's commitment to ensuring that its citizens are able to live and work in an enviable environment. The most significant of these projects are discussed more thoroughly below:

Service Goals Status Updates for the SY18 Budget

- Sustain a balanced budget and continue to meet GFOA recommendations concerning surplus funds. - Accomplished.
- Implementation of new business. – Accomplished.
- Continue growth of the Crime Free Housing Program, comprised of Police, Fire and Community Development designed to combat crime and property maintenance issues within the Village's multi-family housing communities. – Accomplished resulting in several evictions.
- Provide an "Open House" during Police Week. - Accomplished
- Establish improved procedures and train new personnel for FOIA requests in PD. – Accomplished.
- Continue to implement/assist with Crime-Free Housing Program. – Accomplished.
- Join the DuPage County Felony Investigative Assistance Team in order to coordinate efforts with other agencies for major case investigations, SWAT, major crash investigations, K-9 response and computer forensics. – Accomplished.
- Complete construction of the 2018 Street Improvement Project, the South Michigan Avenue Project (Madison to Jackson) and the Ridge Road Improvement Project. – Accomplished.
- Complete construction of the 2018 Sidewalk Improvement Program. – Accomplished.
- Complete construction of the South Monterey Stormwater Quality Improvement Project (IGIG Grant). – Accomplished.
- Complete renovation of North Terrace Park including replacement of old playground, pier and shelter. – Accomplished.

Highlighted Accomplishments of the SY18 Budget

- Fully developed and published the Master Bike and Pedestrian Plan; supported initiatives to improve intermodal transportation throughout Villa Park.
- Increased public safety at two intersections along the Prairie Path with the installation of flashing beacons.

- Completed year four of the seven-year Street Improvement Program.
- Received the GFOA Award for Distinguished Budget Presentation for the twenty-sixth consecutive year.
- Migrated to a calendar year budget.
- Managed the gateway to the Great Western Trail head project including soliciting for donations from various local businesses for the construction of the arch.
- Assembled a cross functional team to develop a marketing website called “Yes Villa Park”.
- All patron vehicles now equipped with mobile video systems.
- The Child Passenger Seat Technician educated over 30 caregivers on the proper installation of their child’s safety seat and hosted “Safety Seat Saturday”.
- Completed design on the College Streets Water Main Project (IEPA Loan).
- Enhanced the Brewfest experience this year by adding live entertainment and decorating the park with fall items and offering a fire pit at the event to stay warm.
- Improved Jefferson Pool facility comfort by renovating both the inside and outside of the bath house with new paid, new roof, lockable stall doors, new Gel Coat to slide and new windows to Guard/Manager office.
- Made improvements to Cortesi Park which included new trees, stepping stones to the shelter, painting of the deck and sod.
- Enhanced all seasonal camps by offering fieldtrips for the entire day.
- Created a new recreation marketing piece by offering school newsletters in print and through virtual backpack to schools.
- Continued the Village’s existing electronic waste recycling program with improvements made to the collection and disposal system, and increases in the volume of recycled material which was handled.
- Amended several ordinances to bring them up to date with having proper fine and fee structures for the Police Department.
- An Officer was assigned to detective division and the responsibilities as the School Resource Officer and Willowbrook High School.
- All Police patrol vehicles now equipped with necessary equipment bags and emergency response tools.
- Ordered a new NFPA compliant 2018 Pierce Impel Fire Engine to replace the 1994 E-One Fire Engine.
- Certified over 75 staff members of local schools, businesses and community organizers at their work sites in CPR/AED and First Aid.
- Completed over 100 hours of mutual-aid/multi-company training with Addison, Elmhurst, Lombard, Oakbrook Terrace, York Center, Wood Dale and Oak Brook Fire Departments including live fire training.
- Placed in service two automated chest compression systems on Medic 81 and 82 that provide non-stop high quality chest compressions to patients in cardiac arrest increasing positive patient outcome.
- Continued to negotiate the 2.7 acres of Village owned property for sale on North Ave.
- Working with potential developers on the Garden Station mixed use, multifamily development near the Metra train station.
- Community Development and the Police Department continued coordination to have

personnel assistance with the property maintenance violation cases, such as derelict vehicles, over-crowding and hoarding.

- Designated as “Tree City USA” for the 33rd consecutive year.
- Continued to provide electronic recycling services on a monthly basis.

SY 2018 Awards and Recognition

- Received the GFOA Excellence in Financial Reporting award for the 32nd consecutive year.
- Designated “Tree City USA” for the 33rd consecutive year.
- Received the GFOA Distinguished Budget award for the 26th consecutive year.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Village operates.

Local economy. The Village of Villa Park's labor force of 11,383, accounts for 2.4% of the total labor force for DuPage County. Based on employment figures supplied by the Illinois Department of Employment Security in April 2019, Villa Park's unemployment rate was 3.3%, compared to 2.9% for DuPage County and 4.0% for the State of Illinois. Villa Park's largest employers are either retail businesses (Wal-Mart, Target, Supreme Lobster, and Jewel Foods) or public administration (School Districts 45 and 88 and the Village of Villa Park). First Student, ConXAll Corporation, and MTS Titan Electric LLC are the largest industrial employers.

There are a number of new buildings presently under construction and several are planned for 2019. The Ingersoll Rand property at North Ave. and Ellsworth was purchased by CSI and underwent extensive redevelopment. The salvage/junk yard on North Ave. that has been there since 1929 was sold and is approved for a new Bucky's convenience store, gas station and car wash.

More Brewing Company completely renovated a building on S. Villa Ave. in the heart of the Old Town Villa Ave. business district. This has sparked a great deal of interest in this area. The old post office on Kenilworth, west of Villa Avenue, is under redevelopment. The new owners of the former service station on Park near the Prairie Path are renovating the buildings and plan to operate a beverage center and ice cream parlor.

123 S. Villa was recently purchased and in the process of being redeveloped. Two additional food offerings are coming to S. Villa: “I ❤️ Frys,” a new french fry concept and “Mijos Tacos,” a new taco restaurant.

Additional parking spaces we built and identified in the S. Villa business district to handle the new parking demands due to the successful businesses.

Montecasino, a Mexican restaurant on Ardmore relocated and expanded to a new location at 53 E. St. Charles Road. This is a good example of a popular local business expanding and staying in Villa Park.

The Kenilworth Townhomes is under contract and the Village is working on a redevelopment agreement to provide financial assistance. But for the TIF, the developers would not be pursuing this new townhome development.

The Village entered into a license agreement to provide a new trash enclosure and outdoor seating for the very successful craft brewery on S. Villa Ave.

Additional building owners have applied for the new Façade Assistance Program in the Kenilworth TIF, which provides 50% of the investment up to \$20,000. The area along Villa between St. Charles Road and Park Blvd. will continue to see new awnings, windows, doors, lighting, signage and painting.

Long-term financial planning. Future expenditures continue to be a major concern in the long term planning of the Village. The future costs of infrastructure improvements, salaries, pension liabilities, health insurance, equipment replacement and general operations may outpace the Village's revenue stream. This problem would be multiplied in the event of revenue losses associated with another recession or further reductions in state collected local revenues. Areas where revenues may continue to fall include utility taxes, telecommunications taxes and property taxes available for general operations. The Village experienced better than expected sales tax, use tax, utility tax, places for eating tax, ambulance fee, building permits, grant, and local debt recovery revenues. There is insufficient excess revenue that can be used as long term funding mechanisms for Village equipment and infrastructure. This has led to delays in replacing equipment and infrastructure, so we have been playing catch up in recent years. While there have been capital improvements thanks to some Corporate Fund transfers and Grant Funding, other options must be explored in order to stay on track on with equipment replacement and infrastructure improvements. The Village will need to continue to search for additional revenue sources and ways to further contain costs.

The Village collects a one percent sales tax for road improvements and other infrastructure resulting in roughly \$3,000,000 per year (\$2.4M in SY18), but there is still a need for more money in this fund. Three years ago, the Village Board adopted a flat fee for all residences and businesses in Villa Park to fund the Stormwater Buyout Fund for sewer separation and other Stormwater improvements. Other funds do not have such dedicated revenue sources such as the equipment/vehicle replacement fund. These funds rely on intermittent revenue sources or transfers from the corporate fund. In a slowly growth economy with persistent revenue and expenditure pressures, the general corporate fund has limited ability to provide revenue to the capital funds.

A continuing area of concern is that future expenditure increases due to normal inflation may outpace revenue streams, in particular due to a capped property tax. The tax cap for the monies collected during SY 2018 was 2.1%, and will be 2.1% in CY2019. State shared revenues sources are also an ongoing concern as the State struggles with its own budget deficits.

Awards and acknowledgments. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Villa Park for its comprehensive annual financial report (CAFR) for the fiscal year ended April 30, 2017. This was the thirty-first consecutive year that the Village has received this prestigious national award. In order to be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized CAFR. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We have submitted our CAFR for the fiscal year ended April 30, 2018 for review and consideration. Due to the short year, that review is not complete as of this writing. We believe that report conforms to the Certificate of Achievement program requirements.

We believe this current report also conforms to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the Village also received the GFOA's Distinguished Budget Presentation Award for its annual budget for the eight-month stub year beginning May 1, 2018. This was the twenty-sixth consecutive year that the Village has received this award. In order to qualify for this award, the Village's budget document was judged to be proficient in several categories including policy documentation, financial planning, and organization. The Village believes the budget for calendar year 2019 conforms to the requirement for the award and has submitted its budget for consideration.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Finance Department staff as well as the cooperation of all Village departments. We wish to express our appreciation to all Village employees and officials who assisted and contributed to its preparation. Credit also must be given to the Village President, Trustees of the Village Board and the Village Manager for their unfailing support for maintaining the highest standards of professionalism in the management of the Village of Villa Park's finances.

Respectfully submitted,



Kevin Wachtel
Finance Director

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

The Honorable Village President
Members of the Board of Trustees
Village of Villa Park, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Villa Park, Illinois (the Village) as of and for the eight months ended December 31, 2018 and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Police and Firefighters' Pension Funds of the Village of Villa Park, which together represent 87%, 93% and 31%, of the assets, fund balances/net position and revenues/additions, respectively, of the aggregate remaining fund information of the Village. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Police and Firefighters' Pension Funds of the Village, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Government Auditing Standards*, issued by the Comptroller General of the United States. The Police Pension Fund and the Firefighters' Pension Fund were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or

error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Villa Park, Illinois, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the eight months then ended in conformity with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

The Village adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which established standards for measuring and recognizing liabilities, deferred inflows and outflows of resources and expenses and modified certain disclosures in the notes to financial statements and the required supplementary information as discussed in Note 14 to the basic financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The introductory section, combining and individual fund statements and schedules, supplemental schedules and statistical section as listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion based on our audit, the procedures performed as described above and the report of the other auditors, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated July 8, 2019 on our consideration of the Village of Villa Park, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village of Villa Park, Illinois' internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois

July 8, 2019

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

VILLAGE OF VILLA PARK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

8-MONTH STUB YEAR ENDED DECEMBER 31, 2018

The Village of Villa Park's (the "Village") management discussion and analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page iv) and the Village's financial statements (beginning on page 4).

FINANCIAL HIGHLIGHTS

- The assets/deferred outflows of the Village exceeded its liabilities/deferred inflows at the close of the most recent fiscal year by \$21,041,766 (*net position*), which is higher than last year's net position of \$19,103,580. This change is primarily due to higher current assets, capital assets and deferred outflows.
- Net Pension Liability is reported on the Statement of Net Position and the change in the net pension liability for the year is reported on the Statement of Activities. Net Pension Liability increased from \$43,530,250 to \$52,002,219.
- In compliance with GASB S-74/75, we have included total Other Post Employment Benefits (OPEB) Liability on the Statement of Net Position of \$4,825,673, rather than Other Postemployment Benefit Obligation of \$944,272.
- Without the net pension liability, the Villages net position would be \$73,043,985. The Village's total net position is now \$21,041,766, an increase of \$1,938,186. This reflects the excess of current expenses over current revenues, offset by the systematic and planned consumption of the Village's capital assets that is quantified as depreciation expense and long term debts and liabilities, such as pensions, bonds, loans, and debt certificates. This also reflects changes in OPEB Liability discussed above.
- As of the close of the current fiscal year, the Village's governmental funds reported combined ending fund balances of \$28,488,545 an increase of \$364,542 in comparison with the prior year. \$5,554,663 is available for spending at the Village's discretion (*unassigned fund balance*).
- The Village issued TIF refunding bonds and rollover bonds. The total noncurrent liabilities for debt (General Obligation Bonds, Installment Contracts, IEPA Loans, and Debt Certificates) decreased from \$45,699,337 to \$43,315,378, or 5.2%.
- At the end of the current fiscal year, the unassigned fund balance of the General Corporate Fund was \$6,618,342, or 43% of total General Corporate Fund expenditures of the 8-month stub year.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

The financial statement's focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Village's accountability.

Government-Wide Financial Statements

The government-wide financial statements (see pages 4-7) are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary

VILLAGE OF VILLA PARK, ILLINOIS MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Government. The focus of the Statement of Net Position (the “Unrestricted Net Position”) is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates the governmental funds’ current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 6-7) is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government’s general taxes and other resources. This is intended to summarize and simplify the user’s analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The Governmental Activities reflect the Village’s basic services, including public safety (police and fire), public works, parks and recreation and general government. Property taxes, sales and utility taxes; permit and user fees; and fines help finance the majority of these services. The Business-type Activities reflect private sector type operations (Water, Waste Water and Swim Pool), where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than fund types.

The Governmental Funds’ (see pages 8-13) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated therewith.

While the Business-type Activities column on the Business-type Fund Financial Statements (see pages 14-17) is the same as the Business-type column on the Government-Wide Financial Statement, the Governmental Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement (see pages 10 and 13). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bonds and others) into the Governmental Activities column in the Government-wide statements.

The Fund Financial Statements also allow the government to address its Fiduciary Funds (Police and Firefighters Pension Trust, see pages 18-19). While these Funds represent trust responsibilities of the Village, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements.

Infrastructure Assets

Before the early 2000s, a government’s largest group of assets (infrastructure – roads, bridges, storm sewers, etc.) have not been reported nor depreciated in governmental financial statements. The Governmental Accounting Standards Board Statement #34 (GASB 34) required that these assets be valued and reported within the Governmental column of the Government-wide Statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. If the government develops the asset management system (the modified approach) which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The Village has chosen to depreciate assets over their useful lives. If a road or similar project is considered maintenance – a recurring cost that does not extend the road’s original useful life or expand its capacity – the cost of the project will be expensed. An “overlay” of a road will be considered maintenance whereas a “rebuild” of a road will be capitalized.

VILLAGE OF VILLA PARK, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Financial Analysis of the Village as a Whole

GOVERNMENT-WIDE STATEMENTS

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

Assets of the Village total \$130,672,601, up from \$126,365,448 last year. Assets for Governmental Activities grew from \$90,997,159 to \$94,158,926. Assets for Business Activities grew from \$35,368,289 to \$36,513,675. Deferred outflows increased from \$6,891,731 to \$13,120,887 Village-wide.

Village-wide Liabilities increased from \$100,444,447 to \$110,531,579. Liabilities for Governmental Activities increased from \$96,664,135 to \$104,904,628 mostly due to increases in Total OPEB Liability and Net Pension Liability. Liabilities for Business-Type activities increased from \$3,780,312 to \$5,626,951. Deferred outflows decreased from \$13,709,152 to \$12,220,143 Village-wide.

Table 1 Statement of Net Position As of December 31, 2018 (in thousands)						
	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total Primary Government	Total Primary Government
	SY18	FY18	SY18	FY18	SY18	FY18
Current/Internal Balances/other assets	\$ 222,394	\$ 51,783	\$ 4,628	\$ 3,290	\$ 227,022	\$ 55,073
Capital assets	42,250	39,214	31,886	32,078	74,136	71,292
Total assets	264,644	90,997	36,514	35,368	301,158	126,365
Deferred Outflows	12,373	6,816	748	76	13,121	6,892
Noncurrent Liabilities	47,343	45,235	2,769	2,453	50,112	47,688
Net Pension Liability*	50,720	43,332	1,282	198	52,002	43,530
Other liabilities	6,841	8,097	1,576	1,129	8,417	9,226
Total liabilities	104,905	96,664	5,627	3,780	110,532	100,444
Deferred Inflows	12,076	13,072	144	637	12,220	13,709
Net position:						
Net investment in capital assets	24,349	17,197	29,564	29,643	53,913	46,840
Restricted	4,378	2,809	-	-	4,378	2,809
Unrestricted	(39,176)	(31,929)	1,927	1,384	(37,249)	(30,545)
Total net position	(10,449)	(11,923)	31,491	31,027	21,042	19,104

For more detailed information see the Statement of Net Position (pages 4-5).

The largest portion of the Village's net position (\$53.9 million) reflects its investment in capital assets (e.g., land, buildings, equipment, improvements, infrastructure and construction in progress), less any debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide service to residents, businesses and visitors; consequently these assets are not available for spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional \$4.4 million of the Village's net position represents resources that are subject to external restrictions on how they may be used.

VILLAGE OF VILLA PARK, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

Net Results of Activities – which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for Capital – which will increase current assets and long-term debt.

Spending Borrowed Proceeds on New Capital – which will reduce current assets and increase capital assets. There is a second impact, an increase in invested in capital assets and an increase in related net debt which will not change the net investment in capital assets.

Spending of Non-borrowed Current Assets on New Capital – which will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net position and increase net investment in capital assets.

Principal Payment on Debt – which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net position and increase net investment in capital assets.

Reduction of Capital Assets through Depreciation – which will reduce capital assets and net investment in capital assets.

Current Year Impacts

The largest impact on the statement of net position relates to the increase of noncurrent liabilities. During the fiscal year, the net pension liability grew from \$43,530,250 to \$52,002,219, an increase of \$8,481,969. Changes in financial reporting standards changed Net Other Postemployment Benefit Obligation of \$944,272 to Total OPEB Liability of \$4,825,673, an increase of 3,881,401. The Village's overall debt (General Obligation Bonds, Installment Contracts, IEPA Loans and Debt Certificates) decreased by \$2,383,959. The Village issued refunding bonds and rollover bonds during SY18.

At the end of the current fiscal year, the Village had negative net position for governmental activities of \$10,449,075 and a positive net position of \$31,490,841 for business-type activities.

VILLAGE OF VILLA PARK, ILLINOIS

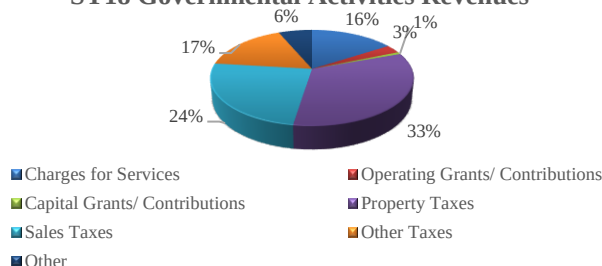
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Changes in Net Position

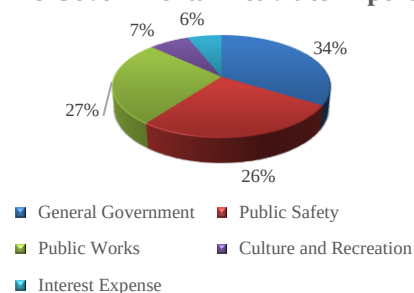
The following chart shows the revenue and expenses of the governmental activities.

Table 2 Changes in Net Position For the Eight Months Ended December 31, 2018 (in thousands)						
	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities	Total Primary Government	Total Primary Government
	SY18	FY18	SY18	FY18	SY18	FY18
REVENUES						
Program Revenues:						
Charges for services	\$ 4,154	\$ 5,829	\$ 5,035	\$ 7,411	\$ 9,189	\$ 13,240
Operating grants and contributions	743	840	-	-	743	840
Capital grants and contributions	194	982	792	283	986	1,265
General revenues:					-	-
Property taxes	8,649	8,439	-	-	8,649	8,439
Sales taxes	6,388	8,943	-	-	6,388	8,943
Other taxes	4,379	5,676	-	-	4,379	5,676
Other	1,672	2,564	28	34	1,700	2,598
Total Revenues	26,179	33,273	5,855	7,728	32,034	41,001
EXPENSES						
General Government	7,010	9,770	-	-	7,010	9,770
Public Safety	5,482	12,325	-	-	5,482	12,325
Public Works	5,530	6,544	-	-	5,530	6,544
Culture and Recreation	1,476	2,422	-	-	1,476	2,422
Interest Expense	1,255	1,353	-	-	1,255	1,353
Water Supply	-	-	3,318	5,225	3,318	5,225
Waste Water Supply	-	-	1,953	2,436	1,953	2,436
Swim Pool	-	-	192	358	192	358
Total Expenses	20,753	32,414	5,463	8,019	26,216	40,433
Change in Net Position Before Transfer	5,426	859	392	(291)	5,818	568
Transfers	(576)	(399)	576	399	-	-
CHANGE IN NET POSITION	4,850	460	968	108	5,818	568
Beginning Net Position	(11,923)	(10,901)	31,027	30,919	19,104	20,018
Change in Accounting Principle	(3,376)	-	(504)	-	(3,880)	-
Prior Period Adjustment	-	(1,482)	-	-	-	(1,482)
ENDING NET POSITION	(10,449)	(11,923)	31,491	31,027	21,042	19,104

SY18 Governmental Activities Revenues



SY18 Governmental Activities Expenses



VILLAGE OF VILLA PARK, ILLINOIS MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

There are eight basic impacts on revenues and expenses as reflected below.

Normal Impacts

Revenues:

Economic Condition – which can reflect a declining, stable or growing economic environment and has a substantial impact on state income, sales and utility tax revenue as well as public spending habits for building permits, elective user fees and volumes of consumption.

Increase/Decrease in Village Board approved rates – while certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (water, wastewater, impact fees, building fees, etc.).

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring – certain recurring revenues (state shared revenue, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year to year comparisons.

Market Impacts on Investment Income – the Village’s investment portfolio is managed using a similar average maturity to most governments. Market conditions may cause investment income to fluctuate.

Expenses:

Introduction/Elimination of Programs – within the functional expense categories (Public Safety, Public Works, General Government, etc.) individual programs may be added or deleted to meet changing community needs and to comply with Federal and State mandates.

Increase/Decrease in Authorized Personnel – changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 54% of the Village’s operating costs.

Salary Increases (annual adjustments and merit) – the ability to attract and retain human and intellectual resources requires the Village to strive to approach a competitive salary range position in the marketplace.

Inflation – while overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels and parts. Some functions may experience unusual commodity specific increases.

VILLAGE OF VILLA PARK, ILLINOIS MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Current Year Impacts

Governmental Activities

Revenue:

For the eight-months ended December 31, 2018, revenues from the governmental activities totaled \$26.1 million.

Sales tax revenue is one of the Village’s largest revenue sources. The state shared sales tax, sales use tax and 1.0% non-home rule sales tax make up this amount. That total amount of sales tax revenue collected in SY18 was \$6.4 million. Property tax revenues accounted for \$8.6 million, though a large percentage is allocated to the Firefighter and Police Pension Funds. Property tax revenues and sales tax revenues, combined with the other tax revenues total \$18.0 million and represent 88% of the total governmental activities revenue.

Expenses:

For the eight-months ended December 31, 2018, expenses for governmental activities totaled \$20.8 million. This includes \$902,952 in depreciation expenses.

It is important that the Village provide competitive compensation levels for our employees. SY2018 expenses included funding for a 2.5% general salary adjustment for all union and non-union employees.

Firefighter and Police Pension expenses have grown in recent years due to larger numbers of retirees and inactive member in the fund. These cost increases impact tax levy requirements as do prior years investment returns below actuarially assumed rates. Funding requirements continue to escalate. Tax caps allow property tax revenues to grow well below the amount required to fund the pensions per actuarial valuations. The monies are being taken from the General Corporate Fund and other property tax supported operating funds.

Current capital asset additions totaled \$3.9 million, primarily related to the addition of the infrastructure related to the major combined sewer separation, road, and bridge projects. Infrastructure assets included roads, bridges, rights-of-ways, and storm sewer system.

Business-type Activities

Revenue:

For the eight-months ended December 31, 2018, revenues and other inflows from the business-type activities totaled \$5.8 million.

The major revenue source is Charges for Services to run the operations of the water and wastewater system. Revenues from the swim pool represent 1.7% of the total.

Expenses:

For the eight-months ended December 31, 2018, expenses for business-type activities totaled \$5.5 million, including \$785,466 of depreciation charged to the business-type activities of the primary government.

The Water Supply, Waste Water and Swim Pool funds follow the same strict spending guidelines imposed on the Governmental Funds.

VILLAGE OF VILLA PARK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL ANALYSIS OF THE VILLAGE’S FUNDS

Governmental Funds

[NOTE: Fund financial statements do not include net pension liabilities]

At December 31, 2018, the governmental funds (as presented on the balance sheet on page 8-9) reported a combined fund balance of \$28.5 million. The majority of the balance (\$10.7 million) is within the Street Improvement Fund due to the issuance of \$18.255 million in voter approved general obligation bonds in the prior year. The General Fund is the second largest fund with \$9.0 million in fund balance. The General Fund reported an increase in fund balance during the year of \$586,704 due to several revenues outperforming budget projections, including sales tax, use tax, building permits, interest on investments and video gaming tax. A decrease in fund balance of \$1,101,893 was reported in the Street Improvement Fund due to spending down bond proceeds from the voter approved general obligation bonds (issued in FY2015). A decrease in fund balance of \$369,039 was reported in the Other Capital Projects due to the spending down of Stormwater Alternate Revenue Bond proceeds issued in prior years.

General Fund Budgetary Highlights

At the end of the fiscal year the Village Board prepares year-end budget adjustments in order to provide formal spending authority for activity that took place during the year that was not anticipated when the original budget document was prepared. Below is a table that reflects the original and revised budget and the actual for the revenues and expenditures for the General Fund. The budget amendments did not impact the General Fund.

Table 3 General Fund Budgetary Highlights			
	Original Budget	Amended Budget	Actual
Revenues and Transfers In			
Taxes	\$ 5,604,406	\$ 5,604,406	\$ 5,638,863
Intergovernmental	6,026,000	6,026,000	5,995,339
Transfers In	543,318	543,318	393,976
Other	3,905,836	3,905,836	4,705,184
Total	16,079,560	16,079,560	16,733,362
Expenditures and Transfers Out			
Expenditures	15,388,730	15,388,730	15,239,830
Transfers Out	688,585	688,585	906,828
Total	16,077,315	16,077,315	16,146,658
Change in Fund Balance	2,245	2,245	586,704

The General Fund actual revenues were \$653,802 higher than the budget amount. The General Fund actual expenditures were \$148,900 less than the budget amount (excluding transfers). Some revenue sources, such as income taxes, franchise fees, and personal property replacement did not meet budget expectations for SY2018. Many other revenue sources either met or exceeded budget expectations.

VILLAGE OF VILLA PARK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

While the expenditures exceeded revenues for all governmental funds, other financing sources, such as bonds issued for capital projects, governmental funds took in more than they spent. Many expenditures were under budget in SY18, although a few individual line items were over budget for reasons outside of the Village’s control.

The overall General Fund expenditures without transfers equate to \$15,239,830 for SY18. The amount with transfer included is \$16,146,658. The unassigned fund balance in the General Corporate Fund for SY18 was \$6,618,342.

CAPITAL ASSETS

At the end of SY18, the Village had a combined total of net capital assets of \$74.1 million invested in a broad range of capital assets including land, buildings, vehicles, streets, bridges, water mains, storm sewers and sanitary sewer lines. (See Table 4 below). This amount represents a net increase (including additions and deletions) over FY2018 of \$2.8 million.

Table 4 Total Capital Assets at Year End Net of Depreciation (in thousands)			
	Governmental Activities SY18	Business-type Activities SY18	Total Primary Government SY18
Land	\$ 8,274	895	9,169
Construction in Progress	2,863	614	3,477
Buildings	4,076	-	4,076
Improvements other than buildings	2,118	-	2,118
Equipment	393	-	393
Vehicles	1,785	-	1,785
Infrastructure	22,741	-	22,741
Water purchase rights	-	38	38
Waterworks system improvements	-	14,913	14,913
Wastewater system improvements	-	6,644	6,644
Wet weather flow treatment facility	-	7,954	7,954
Swim pool facility	-	581	581
Equipment and vehicles	-	248	248
Total capital assets	42,250	31,886	74,136

VILLAGE OF VILLA PARK, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The following reconciliation summarizes the changes in Capital Assets which are presented in detail on pages 36-38 in Note 4.

Table 5 Change in Capital Assets (in thousands)			
	Governmental Activities SY18	Business-type Activities SY18	Total Primary Government SY18
Beginning Balance	\$ 39,214	32,078	71,292
Additions			
Depreciable	1,853	-	1,853
Non-depreciable	2,821	614	3,435
Retirements			
Depreciable (net)	-	(21)	(21)
Non-depreciable	(735)	-	(735)
Depreciation			
Retirements	(903)	(785)	(1,688)
Ending Balance	42,250	31,886	74,136

The Governmental Activities net increase of \$3.0 million was due primarily to the construction of infrastructure, such as streets and storm sewers. Depreciation of current assets offset the cost of the additions to the capital assets by approximately \$902,952 in the Governmental Activities.

DEBT OUTSTANDING

The Village has a legal debt limitation not to exceed 8.625% of the total equalized assessed valuation of the taxable property with the Village boundaries. Applicable debt includes bonds, notes, warrants or any other type of general obligation issued or outstanding. Certain revenue bonds, special assessment bonds, debt certificates, IEPA loans, installment contracts, special service area bonds and alternate revenue bonds are not subject to the legal debt limitation.

At December 31, 2018, Villa Park had a number of debt issues outstanding. These issues included \$40,373,520 of general obligation bonds. Under current state statute, the Village's general obligation bonded debt issuances are subject to a legal limitation based on \$608,972,058 of total assessed value of real property. As of December 31, 2018 the Village's general obligation bonded debt, applicable to the debt limit of \$40,373,520 was below the legal limit of \$52,523,840. The legal debt margin as of December 31, 2018, is \$12,150,320. Additional information on the Village's long-term bonded debt can be found in Note 5 to the basic financial statements.

VILLAGE OF VILLA PARK, ILLINOIS MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

ECONOMIC FACTORS

Providing quality government services funded by a tax base that is 78% residential is a daunting challenge and there are limited short-term prospects available to improve the distribution of the tax base. Like most other organizations, the Village strives to maintain programs and services during the slow economic recovery being experienced nationally as well as locally. Village expenditures are increasing due to increased labor, pension, and health care costs. This is exacerbated by growing funding requirements for the Village’s pension funds and a continuing need to address aging infrastructure, building, and equipment. The Village carefully reviews vacant positions prior to hiring due to uncertainty with the State’s budget. There is also a continued need address infrastructure needs which will require new revenue sources. Vehicles and equipment have insufficient reliable funding source and many proposed replacements are deferred. There is improved optimism that the economy will continue to improve and that new development in the Village will continue to enhance the Village’s revenue base and allow the Village to maintain the current level of service to its residents and business owners. The Village continues to vigorously pursue economic development throughout the Village to shore up the commercial tax base.

Based on employment figures supplied by the Illinois Department of Employment Security, the unemployment rate for the Village of Villa Park is currently 3.3%.

CONTACTING THE VILLAGE’S FINANCIAL MANAGEMENT

This financial report is designed to provide our residents, customers, investors and creditors with a general overview of the Village’s finances and to demonstrate the Village’s accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Kevin Wachtel, Finance Director, Village of Villa Park, 20 S. Ardmore Avenue, Villa Park, IL 60181.

VILLAGE OF VILLA PARK, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2018

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets			
Cash and Investments	\$ 24,749,401	\$ 3,366,000	\$ 28,115,401
Receivables, Net	10,858,228	1,433,124	12,291,352
Due from Other Governments	13,663,339	-	13,663,339
Prepays	1,954,126	-	1,954,126
Total Current Assets	51,225,094	4,799,124	56,024,218
Noncurrent Assets			
Internal Balances	171,151	(171,151)	-
Capital Assets			
Intangible	-	38,099	38,099
Capital Assets not being Depreciated	11,136,839	1,508,598	12,645,437
Capital Assets being Depreciated, Net	31,112,714	30,339,005	61,451,719
Total Capital Assets	42,249,553	31,885,702	74,135,255
Other Assets			
Investment in Joint Venture	495,128	-	495,128
Total Other Assets	495,128	-	495,128
Total Noncurrent Assets	42,915,832	31,714,551	74,630,383
Total Assets	94,140,926	36,513,675	130,654,601
DEFERRED OUTFLOWS OF RESOURCES			
Pension Items	12,239,196	748,280	12,987,476
Unamortized Loss on Refunding	133,411	-	133,411
Total Deferred Outflows of Resources	12,372,607	748,280	13,120,887
Total Assets and Deferred Outflows of Resources	106,513,533	37,261,955	143,775,488

(This statement is continued on the following page.)

VILLAGE OF VILLA PARK, ILLINOIS

STATEMENT OF NET POSITION (Continued)

December 31, 2018

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 2,853,656	\$ 875,241	\$ 3,728,897
Accrued Payroll and Related	256,266	39,314	295,580
Accrued Interest Payable	129,695	1,981	131,676
Deposits Payable	3,047	410,529	413,576
Due to Fiduciary Funds	1,669	-	1,669
Current Portion Long-Term Debt	3,602,994	249,251	3,852,245
Total Current Liabilities	6,847,327	1,576,316	8,423,643
Noncurrent Liabilities			
Total OPEB Liability	4,178,797	487,584	4,666,381
Compensated Absences Payable	1,976,661	153,561	2,130,222
Net Pension Liability	50,720,208	1,282,011	52,002,219
General Obligation Bonds Payable, Net	40,693,310	-	40,693,310
Installment Contracts	144,589	-	144,589
IEPA Loans Payable	-	2,127,479	2,127,479
Debt Certificates Payable	350,000	-	350,000
Total Noncurrent Liabilities	98,063,565	4,050,635	102,114,200
Total Liabilities	104,910,892	5,626,951	110,537,843
DEFERRED INFLOWS OF RESOURCES			
Pension Items	3,337,584	134,539	3,472,123
OPEB Items	85,923	9,624	95,547
Unavailable Revenue - Property Taxes	8,634,473	-	8,634,473
Total Deferred Inflows of Resources	12,057,980	144,163	12,202,143
Total Liabilities and Deferred Inflows of Resources	116,968,872	5,771,114	122,739,986
NET POSITION			
Net Investment in Capital Assets	24,348,755	29,564,006	53,912,761
Restricted			
Debt Service	885,706	-	885,706
Drug Control	1,598	-	1,598
DUI Technology	117,245	-	117,245
Tax Increment Financing	3,085,642	-	3,085,642
Highways and Streets	259,047	-	259,047
Economic Development	28,964	-	28,964
Unrestricted (Deficit)	(39,182,296)	1,926,835	(37,255,461)
TOTAL NET POSITION (DEFICIT)	\$ (10,455,339)	\$ 31,490,841	\$ 21,035,502

See accompanying notes to financial statements.

VILLAGE OF VILLA PARK, ILLINOIS

STATEMENT OF ACTIVITIES

For the Eight Months Ended December 31, 2018

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 7,009,652	\$ 2,587,451	\$ 87,611	\$ 36,660
Public Safety	5,481,755	1,014,194	15,046	-
Highways and Streets	5,530,357	-	640,133	157,619
Culture and Recreation	1,475,613	545,777	-	-
Interest on Long-Term Debt	1,255,212	-	-	-
Total Governmental Activities	20,752,589	4,147,422	742,790	194,279
Business-Type Activities				
Water Supply	3,318,393	3,414,091	-	-
Waste Water	1,952,523	1,536,890	-	791,841
Swim Pool	191,543	83,651	-	-
Total Business-Type Activities	5,462,459	5,034,632	-	791,841
TOTAL PRIMARY GOVERNMENT	\$ 26,215,048	\$ 9,182,054	\$ 742,790	\$ 986,120

Net (Expense) Revenue and Change in Net Position			
Primary Government			
Governmental	Business-Type	Total	
Activities	Activities		
\$ (4,297,930)	\$ -	\$ (4,297,930)	
(4,452,515)	-	(4,452,515)	
(4,732,605)	-	(4,732,605)	
(929,836)	-	(929,836)	
(1,255,212)	-	(1,255,212)	
(15,668,098)	-	(15,668,098)	
-	95,698	95,698	
-	376,208	376,208	
-	(107,892)	(107,892)	
-	364,014	364,014	
(15,668,098)	364,014	(15,304,084)	
General Revenues			
Taxes			
Property Taxes	8,649,149	-	8,649,149
Utility Taxes	991,597	-	991,597
Other Taxes	960,706	-	960,706
Intergovernmental			
Sales and Use Taxes	6,388,337	-	6,388,337
Income Taxes	1,383,153	-	1,383,153
Other State Taxes	568,185	-	568,185
Other	475,242	-	475,242
Investment Income	290,548	23,365	313,913
Miscellaneous	1,380,949	4,350	1,385,299
Transfers - Internal Activity	(576,128)	576,128	-
Total	20,511,738	603,843	21,115,581
CHANGE IN NET POSITION	4,843,640	967,857	5,811,497
NET POSITION (DEFICIT), MAY 1	(11,923,442)	31,027,022	19,103,580
Change in Accounting Principle	(3,375,537)	(504,038)	(3,879,575)
NET POSITION (DEFICIT), MAY 1, RESTATED	(15,298,979)	30,522,984	15,224,005
NET POSITION (DEFICIT), DECEMBER 31	\$ (10,455,339)	\$ 31,490,841	\$ 21,035,502

VILLAGE OF VILLA PARK, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

December 31, 2018

	General	Debt Service	Street Improvement
ASSETS			
Cash and Investments	\$ 5,091,464	\$ 830,621	\$ 10,956,926
Receivables - Net of Allowances			
Property Taxes	3,795,601	2,718,987	-
Accounts	470,839	-	-
Accrued Interest	4,482	-	-
Other	541,968	-	160,471
Due from Other Governments	1,717,411	11,336,234	609,694
Advance to Other Funds	1,050,998	-	171,151
Prepays	1,332,565	-	-
TOTAL ASSETS	\$ 14,005,328	\$ 14,885,842	\$ 11,898,242
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 1,009,196	\$ 116,296	\$ 1,207,843
Accrued Payroll	196,724	-	4,152
Deposits Payable	233	-	2,814
Due to Fiduciary Funds	1,669	-	-
Advance from Other Funds	-	-	-
Total Liabilities	1,207,822	116,296	1,214,809
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	3,795,601	2,718,987	-
Unavailable Revenue - Due from Other Governments	-	11,164,853	-
Total Deferred Inflows of Resources	3,795,601	13,883,840	-
Total Liabilities and Deferred Inflows of Resources	5,003,423	14,000,136	1,214,809
FUND BALANCES			
Nonspendable	2,383,563	-	-
Restricted for			
Debt Service	-	885,706	-
Street Improvement	-	-	9,501,346
Drug Control	-	-	-
DUI Technology	-	-	-
Tax Increment Financing	-	-	-
Highways and Streets	-	-	-
Economic Development	-	-	-
Assigned	-	-	1,182,087
Unassigned (Deficit)	6,618,342	-	-
Total Fund Balances	9,001,905	885,706	10,683,433
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 14,005,328	\$ 14,885,842	\$ 11,898,242

Other Capital		
Projects	Nonmajor	Total
\$ 4,315,017	\$ 3,555,373	\$ 24,749,401
-	2,119,885	8,634,473
-	-	470,839
-	-	4,482
950,514	95,481	1,748,434
-	-	13,663,339
-	-	1,222,149
621,561	-	1,954,126
<u>\$ 5,887,092</u>	<u>\$ 5,770,739</u>	<u>\$ 52,447,243</u>

\$ 426,396	\$ 93,925	\$ 2,853,656
-	55,390	256,266
-	-	3,047
-	-	1,669
-	1,050,998	1,050,998
<u>426,396</u>	<u>1,200,313</u>	<u>4,165,636</u>

-	2,119,885	8,634,473
-	-	11,164,853

-	2,119,885	19,799,326
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426,396	3,320,198	23,964,962
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621,561	-	3,005,124
-	-	885,706
-	-	9,501,346
-	1,598	1,598
-	117,245	117,245
-	3,085,642	3,085,642
-	259,047	259,047
-	28,964	28,964
4,839,135	27,988	6,049,210
-	(1,069,943)	5,548,399
<u>5,460,696</u>	<u>2,450,541</u>	<u>28,482,281</u>

<u>\$ 5,887,092</u>	<u>\$ 5,770,739</u>	<u>\$ 52,447,243</u>
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VILLAGE OF VILLA PARK, ILLINOIS

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

December 31, 2018

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 28,482,281
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	42,249,553
Net position of the joint venture are reported in the statement of net position of governmental activities, but are not reported in the fund financial statements	495,128
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date (IMRF only) are recognized as deferred outflows and inflows of resources on the statement of net position	
Illinois Municipal Retirement Fund	2,423,077
Police Pension Fund	3,749,189
Firefighters' Pension Fund	2,729,346
OPEB	(85,923)
Certain assets are not available to report as revenue in the governmental funds but are revenue on the accrual basis of accounting	11,164,853
Gain and losses on debt refundings are capitalized and amortized at the government-wide level	133,411
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Total OPEB liability	(4,321,445)
Compensated absences payable	(2,470,826)
General obligation bonds payable	(40,373,520)
Debt certificates payable	(460,000)
Installment contracts	(242,250)
Unamortized premium	(3,078,310)
Net pension liability of the Illinois Municipal Retirement Fund	(5,061,429)
Net pension liability of the Police Pension Fund	(28,846,692)
Net pension liability of the Firefighters' Pension Fund	(16,812,087)
Accrued interest payable	(129,695)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (10,455,339)

VILLAGE OF VILLA PARK, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Eight Months Ended December 31, 2018

	General	Debt Service	Street Improvement
REVENUES			
Taxes	\$ 5,638,863	\$ 2,687,426	\$ -
Intergovernmental	5,995,339	835,242	1,350,885
Licenses and Permits	782,429	-	-
Charges for Services	2,292,549	-	2,581
Fines and Forfeitures	739,416	-	-
Investment Income	52,748	15,599	152,844
Miscellaneous	838,042	128,975	80,490
Total Revenues	16,339,386	3,667,242	1,586,800
EXPENDITURES			
Current			
General Government	7,021,865	-	-
Public Safety	6,752,891	-	-
Highways and Streets	1,465,074	-	-
Culture and Recreation	-	-	-
Capital Outlay	-	-	2,688,693
Debt Service			
Principal Retirement	-	3,155,000	-
Interest and Fiscal Charges	-	1,992,353	-
Total Expenditures	15,239,830	5,147,353	2,688,693
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,099,556	(1,480,111)	(1,101,893)
OTHER FINANCING SOURCES (USES)			
Bonds Issued, at Par	-	8,743,520	-
Premium on Bonds Issued	-	888,013	-
Payment to Escrow Agent	-	(8,848,181)	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers In	393,976	1,242,631	-
Transfers (Out)	(906,828)	-	-
Total Other Financing Sources (Uses)	(512,852)	2,025,983	-
NET CHANGE IN FUND BALANCES	586,704	545,872	(1,101,893)
FUND BALANCES, MAY 1	8,415,201	339,834	11,785,326
FUND BALANCES, DECEMBER 31	\$ 9,001,905	\$ 885,706	\$ 10,683,433

Other Capital		
Projects	Nonmajor	Total
\$ 1,190,414	\$ 2,275,165	\$ 11,791,868
310,698	442,213	8,934,377
-	-	782,429
449,818	545,777	3,290,725
-	60,302	799,718
63,471	5,886	290,548
46,149	95,954	1,189,610
2,060,550	3,425,297	27,079,275
-	93,014	7,114,879
-	16,329	6,769,220
-	-	1,465,074
-	2,034,013	2,034,013
1,663,169	56,321	4,408,183
-	-	3,155,000
-	-	1,992,353
1,663,169	2,199,677	26,938,722
397,381	1,225,620	140,553
-	-	8,743,520
-	-	888,013
-	-	(8,848,181)
10,501	-	10,501
178,323	717,905	2,532,835
(955,244)	(1,246,891)	(3,108,963)
(766,420)	(528,986)	217,725
(369,039)	696,634	358,278
5,829,735	1,753,907	28,124,003
\$ 5,460,696	\$ 2,450,541	\$ 28,482,281

VILLAGE OF VILLA PARK, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Eight Months Ended December 31, 2018

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 358,278
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Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets	
Purchases of capital assets	3,938,100
Depreciation	(902,952)

Contributions of capital assets are reported as capital contributions on the statement of activities

The issuance of long-term debt is reported as another financing source in governmental funds but as an increase of principal outstanding in the statement of activities	
Issuance of bonds	(8,743,520)
Premium on issuance of bonds	(888,013)
Payment to escrow agent	8,848,181

The repayment of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Bonds	3,045,000
Installment contracts	129,872
Debt certificates	110,000

The net increase in the Village's investment in joint venture has been reported on the statement of activities, but since it does not provide current resources it is not reported as a revenue in the governmental funds	37,041
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The change in deferred inflows and outflows of resources for net pension liabilities are reported only in the statement of activities	
Illinois Municipal Retirement Fund	4,637,750
Police Pension Fund	2,311,330
Firefighters' Pension Fund	(186,508)

The change in deferred inflows and outflows of resources for total OPEB liabilities are reported only in the statement of activities	(85,923)
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The change in the net pension liabilities are only reported only in the statement of activities	
Illinois Municipal Retirement Fund	(4,280,328)
Police Pension Fund	(2,962,038)
Firefighters' Pension Fund	(145,438)

Intergovernmental revenue from the Villa Park Public Library is not revenue on the statement of activities	(546,918)
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Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Accrued interest	564,744
Compensated absences	(565,779)
Amortization of bond premium	176,342
Amortization of loss on refunding	(3,945)
Total OPEB liability	<u>(1,636)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>4,843,640</u>
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VILLAGE OF VILLA PARK, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2018

	Water Supply	Waste Water	Nonmajor Swim Pool	Total
CURRENT ASSETS				
Cash and Investments	\$ 1,953,379	\$ 1,412,621	\$ -	\$ 3,366,000
Receivables, Net of Allowances				
Accounts	599,823	308,697	-	908,520
Other	30,504	494,100	-	524,604
Total Current Assets	2,583,706	2,215,418	-	4,799,124
NONCURRENT ASSETS				
Capital Assets				
Intangible	38,099	-	-	38,099
Capital Assets Not Being Depreciated	500,582	496,682	511,334	1,508,598
Capital Assets Being Depreciated, Net	15,075,683	14,682,118	581,204	30,339,005
Total Noncurrent Assets	15,614,364	15,178,800	1,092,538	31,885,702
Total Assets	18,198,070	17,394,218	1,092,538	36,684,826
DEFERRED OUTFLOWS OF RESOURCES				
Pension Items - IMRF	413,455	334,825	-	748,280
Total Deferred Outflows of Resources	413,455	334,825	-	748,280
Total Assets and Deferred Outflows of Resources	18,611,525	17,729,043	1,092,538	37,433,106
CURRENT LIABILITIES				
Accounts Payable	428,935	444,011	2,295	875,241
Accrued Payroll	18,566	20,748	-	39,314
Deposits Payable	410,529	-	-	410,529
Interest Payable	-	1,981	-	1,981
Compensated Absences Payable	23,251	15,139	-	38,390
Total OPEB Liability	8,516	8,128	-	16,644
IEPA Loans Payable	65,639	128,578	-	194,217
Total Current Liabilities	955,436	618,585	2,295	1,576,316
NONCURRENT LIABILITIES				
Advance from Other Funds	-	171,151	-	171,151
Compensated Absences Payable	93,003	60,558	-	153,561
Net Pension Liability	708,363	573,648	-	1,282,011
Total OPEB Liability	249,459	238,125	-	487,584
IEPA Loans Payable	722,033	1,405,446	-	2,127,479
Total Noncurrent Liabilities	1,772,858	2,448,928	-	4,221,786
Total Liabilities	2,728,294	3,067,513	2,295	5,798,102
DEFERRED INFLOWS OF RESOURCES				
Pension Items - IMRF	74,338	60,201	-	134,539
OPEB Items	4,924	4,700	-	9,624
Total Deferred Inflows of Resources	79,262	64,901	-	144,163
Total Liabilities and Deferred Inflows of Resources	2,807,556	3,132,414	2,295	5,942,265
NET POSITION				
Net Investment in Capital Assets	14,826,692	13,644,776	1,092,538	29,564,006
Unrestricted (Deficit)	977,277	951,853	(2,295)	1,926,835
TOTAL NET POSITION	\$ 15,803,969	\$ 14,596,629	\$ 1,090,243	\$ 31,490,841

VILLAGE OF VILLA PARK, ILLINOIS

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS**

For the Eight Months Ended December 31, 2018

	Water Supply	Waste Water	Nonmajor Swim Pool	Total
OPERATING REVENUES				
Charges for Services	\$ 3,402,930	\$ 1,532,714	\$ 83,651	\$ 5,019,295
OPERATING EXPENSES				
Administration	825,120	646,242	46,685	1,518,047
Operations	2,156,552	849,129	86,318	3,091,999
Maintenance	-	-	46,037	46,037
Depreciation and Amortization	336,721	457,152	12,503	806,376
Total Operating Expenses	3,318,393	1,952,523	191,543	5,462,459
OPERATING INCOME (LOSS)	84,537	(419,809)	(107,892)	(443,164)
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	11,134	12,231	-	23,365
Connection Fees	11,161	4,176	-	15,337
Miscellaneous	-	2,141	2,209	4,350
Total Non-Operating Revenues (Expenses)	22,295	18,548	2,209	43,052
INCOME (LOSS) BEFORE CAPITAL GRANTS AND CONTRIBUTIONS	106,832	(401,261)	(105,683)	(400,112)
CAPITAL GRANTS AND CONTRIBUTIONS	297,741	494,100	-	791,841
INCOME (LOSS) BEFORE TRANSFERS	404,573	92,839	(105,683)	391,729
TRANSFERS				
Transfers In	230,601	234,064	111,463	576,128
Total Transfers	230,601	234,064	111,463	576,128
CHANGE IN NET POSITION	635,174	326,903	5,780	967,857
NET POSITION, MAY 1	15,426,674	14,515,885	1,084,463	31,027,022
Change in Accounting Principle	(257,879)	(246,159)	-	(504,038)
NET POSITION, MAY 1, RESTATED	15,168,795	14,269,726	1,084,463	30,522,984
NET POSITION, DECEMBER 31	\$ 15,803,969	\$ 14,596,629	\$ 1,090,243	\$ 31,490,841

See accompanying notes to financial statements.

VILLAGE OF VILLA PARK, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Eight Months Ended December 31, 2018

	Water Supply	Waste Water	Nonmajor Swim Pool	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users	\$ 3,450,628	\$ 1,535,243	\$ 83,652	\$ 5,069,523
Receipts from Miscellaneous	-	2,141	2,209	4,350
Payment to Other Funds	(452,810)	(127,797)	-	(580,607)
Payments to Suppliers	(1,612,252)	(388,563)	(48,299)	(2,049,114)
Payments to Employees	(874,013)	(712,933)	(149,025)	(1,735,971)
Net Cash from Operating Activities	511,553	308,091	(111,463)	708,181
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	230,601	234,064	111,463	576,128
Payment of Advance to Other Funds	-	(60,069)	-	(60,069)
Net Cash from Noncapital Financing Activities	230,601	173,995	111,463	516,059
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Assets Purchased	(436,382)	(177,224)	-	(613,606)
Capital Grants and Contributions Received	271,101	28,295	-	299,396
Principal Payments on Long-Term Debt	(32,818)	(80,762)	-	(113,580)
Interest Payments on Long-Term Debt	-	718	-	718
Net Cash from Capital and Related Financing Activities	(198,099)	(228,973)	-	(427,072)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received on Investments	11,536	12,232	-	23,768
Net Cash from Investing Activities	11,536	12,232	-	23,768
NET INCREASE IN CASH AND CASH EQUIVALENTS	555,591	265,345	-	820,936
CASH AND CASH EQUIVALENTS, MAY 1	1,397,788	1,147,276	-	2,545,064
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 1,953,379	\$ 1,412,621	\$ -	\$ 3,366,000

VILLAGE OF VILLA PARK, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Eight Months Ended December 31, 2018

	Water Supply	Waste Water	Nonmajor Swim Pool	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 84,537	\$ (419,809)	\$ (107,892)	\$ (443,164)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities				
Depreciation	336,721	457,152	12,503	806,376
Receipts from Miscellaneous	11,161	6,317	2,209	19,687
Changes in Assets and Liabilities				
Accounts Receivable	36,537	(1,647)	-	34,890
Accounts Payable	140,815	321,785	(18,283)	444,317
Accrued Payroll	4,406	7,633	-	12,039
Deposits Payable	630	-	-	630
Compensated Absences	(58,252)	(27,625)	-	(85,877)
Deferred Outflows of Resources - Pension Items - IMRF	(371,442)	(300,802)	-	(672,244)
Deferred Inflows of Resources - Pension Items - IMRF	(277,625)	(224,827)	-	(502,452)
Net Pension Liability - IMRF	599,045	485,120	-	1,084,165
OPEB items	5,020	4,794	-	9,814
NET CASH FROM OPERATING ACTIVITIES	\$ 511,553	\$ 308,091	\$ (111,463)	\$ 708,181
NONCASH TRANSACTIONS				
Contributions of Capital Assets	\$ -	\$ -	\$ -	\$ -
TOTAL NONCASH TRANSACTIONS	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

VILLAGE OF VILLA PARK, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

December 31, 2018

	<u>Pension Trust Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 2,053,394
Investments, at Fair Value	
U.S. Government and U.S. Agency Securities	12,525,516
State and Local Obligations	1,934,289
Corporate Obligations	3,530,199
Mutual Funds	22,343,881
Annuities	151,786
Common Stocks	1,677,542
Accrued Interest	126,640
Due from Village	1,669
Prepaid Items	<u>6,496</u>
 Total Assets	 <u>44,351,412</u>
 LIABILITIES	
Accounts Payable	<u>16,492</u>
 Total Liabilities	 <u>16,492</u>
 NET POSITION RESTRICTED FOR PENSIONS	 <u><u>\$ 44,334,920</u></u>

VILLAGE OF VILLA PARK, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

For the Eight Months Ended December 31, 2018

	<u>Pension Trust Funds</u>
ADDITIONS	
Contributions	
Employer	\$ 2,883,999
Employee	<u>377,514</u>
Total Contributions	<u>3,261,513</u>
Investment Income	
Net Appreciation in Fair Value of Investments	(3,282,979)
Interest	<u>1,697,741</u>
Total Investment Income	(1,585,238)
Less Investment Expense	<u>(63,597)</u>
Net Investment Income	<u>(1,648,835)</u>
Total Additions	<u>1,612,678</u>
DEDUCTIONS	
Pension Benefits	889,497
Miscellaneous	<u>2,042,074</u>
Total Deductions	<u>2,931,571</u>
NET INCREASE	(1,318,893)
NET POSITION RESTRICTED FOR PENSIONS	
May 1	<u>45,653,813</u>
December 31	<u><u>\$ 44,334,920</u></u>

See accompanying notes to financial statements.

VILLAGE OF VILLA PARK, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Villa Park, Illinois (the Village), incorporated in 1915, is a municipal corporation governed by an elected president and six-member Board of Trustees. The Village's major operations include police and fire safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, water services, wastewater services, parks and recreation services and general administrative services.

The financial statements of the Village have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

A. Reporting Entity

The Village is a municipal corporation governed by an elected president and six-member Board of Trustees. As required by GAAP, these financial statements present the Village (the primary government) and its component units. As defined by GAAP established by GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board and either (a) the ability to impose will by the primary government or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency and financial benefit/burden on the primary government.

Based on the above criteria, the Village does not have any component units.

B. Fund Accounting

The Village uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds are maintained consistent with legal and managerial requirements. Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the Village's general activities. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the government. The Village utilizes pension trust funds which are generally used to account for assets that the Village holds in a fiduciary capacity.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated on these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-Wide and Fund Financial Statements (Continued)

(2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Debt Service Fund, a debt service fund, is used to finance and account for the payment of interest and principal on all general obligation debt other than that payable from an enterprise fund.

The Street Improvement Fund, a capital projects fund, is used to provide a funding source for maintenance and rehabilitation of village streets.

The Other Capital Projects Fund, a capital projects fund, is used to account for the resources assigned for the construction or acquisition of capital assets and other improvements except those financed by proprietary funds.

The Village reports the following major proprietary funds:

The Water Supply Fund accounts for the provision of water service to the residents of the Village. All activity necessary to provide such services is accounted for in this fund including, but not limited to, administration, operation, maintenance, financing and related debt service and billing and collection.

The Waste Water Fund accounts for the provision of wastewater treatment services to the residents of the Village. All activity necessary to provide such services is accounted for in this fund including, but not limited to, administration, operation, maintenance, financing and related debt service and billing and collection.

The Village reports pension trust funds as fiduciary funds to account for the Police Pension Fund and the Firefighters' Pension Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expense for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for sales taxes and telecommunication taxes which are 90 days. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes collected by the county, sales taxes collected by the state at year end, franchise taxes, licenses, charges for services and interest revenue associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permit revenue are considered to be measurable and available only when cash is received by the Village.

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Village; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**D. Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)**

The Village reports deferred/unavailable/unearned revenue on its financial statements. Unavailable/unearned revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Deferred/unavailable/unearned revenues also arise when resources are received by the Village before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability or deferred inflow of resources for deferred/unavailable/unearned revenue is removed from the financial statements and revenue is recognized.

E. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider their equity in pooled cash and all highly liquid investments, including restricted cash, cash with paying agent and investments, with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of one year or greater at the time of purchase and all investments of the pension funds are stated at fair value except for non-negotiable certificates of deposit which are recorded at cost.

The Village categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

G. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

H. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life in excess of one year.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs, including street overlays that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Capital Assets (Continued)

	<u>Years</u>
Buildings/Swim Pool Facility	35
Improvements	35
Equipment	2-30
Vehicles	2-30
Infrastructure	25-50
Waterworks/Wastewater System	40-50

I. Intangible Assets - Water Purchase Rights

The Village is a customer of the DuPage Water Commission (the Commission) and has executed a Water Supply Contract with the Commission for a term ending in 2024. The contract provides that the Village pay its proportionate share of fixed costs (debt service and capital costs) to the Commission, such obligation being unconditional and irrevocable whether or not water is ever delivered. These costs were being capitalized until such time as the Commission began to deliver water and are being amortized using the straight-line method over the remaining term of the contract and expensed along with the other operation and maintenance charges from the Commission. The Commission began delivering water in April of 1992.

J. Compensated Absences

Vested or accumulated vacation and sick leave that is owed to retirees or terminated employees is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements, and the remainder is reported in governmental activities. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities at the government-wide level is recorded as an expense and liability as the benefits accrue to employees.

K. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as expenses.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

L. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for a specific purpose or externally imposed by outside entities. None of the restricted fund balance resulted from enabling legislation adopted by the Village. Committed fund balance is constrained by formal actions of the Village Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Trustees. The Village has committed fund balance in the Recreation Fund when available. The Village Board of Trustees approval is required to establish, modify or rescind a fund balance commitment. The Village Board of Trustees has committed the funds through formal action (ordinance) for future culture and recreation expenditures. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Director through the direction and consent of the Village Manager through the fund balance policy adopted by the Village Board of Trustees. The Village has assigned fund balances in the Capital Projects Fund for future capital asset acquisitions and maintenance rehabilitation of village streets based on approved management expenditures as determined through the annual budget process. Any residual fund balance of the General Fund is reported as unassigned. Deficit fund balances of any other governmental fund are also reported as unassigned.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the Village considers committed funds to be expended first, followed by assigned and then unassigned funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Fund Balance/Net Position (Continued)

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the Village's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

M. Interfund Transactions

Interfund services transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services transactions and reimbursements, are reported as transfers.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

O. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

Permitted Deposits and Investments - The Village's investment policy authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, The Illinois Funds and the Illinois Metropolitan Investment Fund (IMET).

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting daily cash flow demands and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are safety (preservation of capital and protection of investment principal), liquidity and yield.

A. Village Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance with the collateral held by an agent of the Village in the Village's name. Pledged collateral will be held in safekeeping by an independent third party depository designated by the Village and evidenced by a safekeeping agreement.

B. Village Investments

The following table presents the investments and maturities of the Village's debt securities as of December 31, 2018:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
Negotiable CD's	\$ 1,692,539	\$ 1,330,539	\$ 362,000	\$ -	\$ -
TOTAL	\$ 1,692,539	\$ 1,330,539	\$ 362,000	\$ -	\$ -

2. DEPOSITS AND INVESTMENTS (Continued)

B. Village Investments (Continued)

Interest rate risk is the risk that change in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by matching its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than three years from the date of purchase. Reserve funds may be invested in securities exceeding three years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

The Village has the following recurring fair value measurements as of December 31, 2018: the negotiable certificates of deposits are valued using quoted prices of similar securities (Level 2 inputs).

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in U.S. Treasury obligations and United States Government agency notes. The negotiable CD's are not rated but are FDIC insured.

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

IMET is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Village's agent separate from where the investment was purchased. The Illinois Funds and the money market mutual funds are not subject to custodial credit risk.

2. DEPOSITS AND INVESTMENTS (Continued)

B. Village Investments (Continued)

Concentration of credit risk is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy states that investments shall be diversified to avoid incurring risks from the practice of concentrating investments in specific security types, maturities and/or individual financial institutions.

The Village's investment policy does not specifically prohibit the use of or the investment in derivatives.

C. Police Pension Fund Investments

The Police Pension Fund's investment policy authorizes the Police Pension Fund to invest in all investments allowed by Illinois Compiled Statute (ILCS). These include deposits/investments in insured commercial banks, savings and loan institutions, interest-bearing obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township or municipal corporation of the State of Illinois, direct obligations of the State of Illinois, money market mutual funds whose investments consist of obligations of the U.S. Treasury or U.S. agencies, separate accounts managed by life insurance companies, mutual funds, common and preferred stock, corporate bonds and The Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value).

It is the policy of the Police Pension Fund to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the cash flow demands of the Police Pension Fund and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety of principal, rate of return, public trust and liquidity. The investment policy was not changed during the year.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Police Pension Fund's deposits may not be returned to it. The Police Pension Fund policy does not require collateralization. However, all deposits at December 31, 2018 are covered by the FDIC.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

C. Police Pension Fund Investments (Continued)

Investments

The following table presents the investments and maturities of the Police Pension Fund's debt securities as of December 31, 2018:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Agencies	\$ 5,457,930	\$ 99,757	\$ 2,931,379	\$ 2,426,794	\$ -
U.S. Treasuries	1,004,534	179,029	673,060	152,445	-
Municipal Bonds	1,101,639	160,996	750,983	189,660	-
Corporate Bonds	2,479,621	204,422	1,796,464	478,735	-
TOTAL	\$ 10,043,724	\$ 644,204	\$ 6,151,886	\$ 3,247,634	\$ -

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Police Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity while at the same time matching investment maturities to projected fund liabilities.

The Police Pension Fund categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Police Pension Fund has the following recurring fair value measurements as of December 31, 2018: the U.S. Treasuries, mutual funds and common stocks are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agencies, municipal bonds, corporate bonds and annuities are valued using quoted prices of similar securities (Level 2 inputs).

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Police Pension Fund helps limit its exposure to credit risk by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. At year end, the Police Pension Fund's investments in U.S. Government Agencies were rated AA+ to Aaa by Standard & Poor's or not rated, corporate bonds were rated Aaa to AAA or not rated by Moody's, and municipal bonds were rated Aaa to AAA or not rated by Moody's.

2. DEPOSITS AND INVESTMENTS (Continued)

C. Police Pension Fund Investments (Continued)

Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Police Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. The Police Pension Fund limits its exposure to custodial credit risk by utilizing an independent third party institution, selected by the Police Pension Fund, to act as custodian for its securities and collateral.

The Police Pension Fund does not have a formal investment policy that limits the Police Pension Fund's exposure to concentration risk. At December 31, 2018, the Police Pension Fund had greater than 5% of its overall portfolio invested in the following (other than United States Government guaranteed obligations):

Plan	Organization	Amount
Police Pension	T. Rowe Price Growth Stock	\$ 1,789,605
Police Pension	Vanguard 500 Index Fund	2,702,877

D. Firefighters' Pension Investments

The Firefighters' Pension Fund's investment policy authorizes the Firefighters' Pension Fund to invest in all investments allowed by ILCS. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, mutual funds, common and preferred stock, corporate bonds and The Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value).

It is the policy of the Firefighters' Pension Fund to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Firefighters' Pension Fund and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety of principal, liquidity and return on investment.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

D. Firefighters' Pension Investments (Continued)

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Firefighters' Pension Fund's deposits may not be returned to it. The Firefighters' Pension Fund policy does not require collateralization. However, all deposits at December 31, 2018 are covered by the FDIC.

Investments

The following table presents the investments and maturities of the Firefighters' Pension Fund's debt securities as of December 31, 2018:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Agency Securities	\$ 5,077,693	\$ -	\$ 1,538,321	\$ 3,483,158	\$ 56,214
U.S. Treasuries	985,359	99,000	836,437	49,922	-
State and Local Obligations	832,650	-	315,851	516,799	-
Corporate Obligations	1,050,578	173,139	249,435	628,004	-
TOTAL	\$ 7,946,280	\$ 272,139	\$ 2,940,044	\$ 4,677,883	\$ 56,214

Interest rate risk is the risk that change in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Firefighters' Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity while at the same time matching investment maturities to projected fund liabilities.

The Firefighters' Pension Fund categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of December 31, 2018, all investments were measured using the market valuation method and Level 2 valuation inputs, except for \$8,724,081 in fair value of mutual funds measured with Level 1 inputs.

2. DEPOSITS AND INVESTMENTS (Continued)

D. Firefighters' Pension Investments (Continued)

Investments (Continued)

The Firefighters' Pension Fund limits its exposure to credit risk by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government and in state and local obligations and corporate obligations. The Firefighters' Pension Fund's policy prescribes to the "prudent person" rule which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the primary objective of safety as well as the second objective of the attainment of market rates of return." The U.S. agency obligations are rated AA+ by Standard and Poor's. State and local obligations are rated A+ to AAA by Standard and Poor's. Corporate obligations are rated from AAA to BBB+ by Standard and Poor's.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Firefighters' Pension Fund will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Money market mutual funds and equity mutual funds are not subject to custodial credit risk disclosures. The Firefighters' Pension Fund's investment policy requires investments be held by a third party custodian.

The Firefighters' Pension Fund does not have a formal investment policy that limits the Firefighters' Pension Fund's exposure to concentration risk. At December 31, 2018, there were no investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of plan net position for the Firefighters' Pension Plan.

The Firefighters' Pension Fund's investment policy was not changed during the year.

3. RECEIVABLES

Property Taxes

The Village's property taxes become a lien on real property on January 1 of the year it is levied. The 2018 levy was adopted December 17, 2018 and attached as an enforceable lien as of January 1, 2018. Property taxes are deposited with the County Treasurer who remits to the Village its respective share of the collections. Taxes levied in one year become due and payable in two installments during the following year, on or about June 1 and September 1. The 2018 levy is intended to finance the 2019 fiscal year and, therefore, is reported as unavailable/deferred revenue at December 31, 2018.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the eight months ended December 31, 2018 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 8,268,902	\$ 5,000	\$ -	\$ 8,273,902
Construction in Progress	783,030	2,815,591	735,684	2,862,937
Total Capital Assets not Being Depreciated	9,051,932	2,820,591	735,684	11,136,839
Capital Assets Being Depreciated				
Buildings	7,422,347	-	-	7,422,347
Improvements	4,418,932	575,580	-	4,994,512
Equipment	1,113,927	51,120	-	1,165,047
Vehicles	4,686,670	339,117	37,667	4,988,120
Infrastructure	26,891,877	887,376	-	27,779,253
Total Capital Assets Being Depreciated	44,533,753	1,853,193	37,667	46,349,279
Less Accumulated Depreciation for				
Buildings	3,242,990	103,389	-	3,346,379
Improvements	2,763,124	113,420	-	2,876,544
Equipment	738,365	33,497	-	771,862
Vehicles	3,106,123	134,937	37,667	3,203,393
Infrastructure	4,520,678	517,709	-	5,038,387
Total Accumulated Depreciation	14,371,280	902,952	37,667	15,236,565
Total Capital Assets Being Depreciated, Net	30,162,473	950,241	-	31,112,714
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 39,214,405	\$ 3,770,832	\$ 735,684	\$ 42,249,553

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 894,992	\$ -	\$ -	\$ 894,992
Construction in Progress	-	613,606	-	613,606
Total Capital Assets not Being Depreciated	894,992	613,606	-	1,508,598
Intangible Capital Assets				
Water Purchase Rights	59,010	-	20,911	38,099
Capital Assets Being Depreciated				
Waterworks System Improvements	22,045,156	-	-	22,045,156
Wastewater System Improvements	9,863,820	-	-	9,863,820
Wet Weather Flow Treatment Facility	17,748,818	-	-	17,748,818
Swim Pool Facility	1,767,145	-	-	1,767,145
Equipment and Vehicles	1,365,397	-	-	1,365,397
Total Capital Assets Being Depreciated	52,790,336	-	-	52,790,336
Less Accumulated Depreciation for				
Waterworks System Improvements	6,831,709	300,912	-	7,132,621
Wastewater System Improvements	3,031,929	187,886	-	3,219,815
Wet Weather Flow Treatment Facility	9,555,514	239,641	-	9,795,155
Swim Pool Facility	1,173,437	12,503	-	1,185,940
Equipment and Vehicles	1,073,276	44,524	-	1,117,800
Total Accumulated Depreciation	21,665,865	785,466	-	22,451,331
Total Capital Assets Being Depreciated, Net	31,124,471	(785,466)	-	30,339,005
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 32,078,473	\$ (171,860)	\$ 20,911	\$ 31,885,702

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES

General Government	\$ 149,684
Public Safety	172,091
Public Works	498,601
Culture and Recreation	82,576

**TOTAL DEPRECIATION EXPENSE -
GOVERNMENTAL ACTIVITIES**

\$ 902,952

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to business-type activities as follows:

BUSINESS-TYPE ACTIVITIES

Water Supply	\$ 315,811
Waste Water	457,152
Swim Pool	<u>12,503</u>

**TOTAL DEPRECIATION EXPENSE -
BUSINESS-TYPE ACTIVITIES**

\$ 785,466

5. LONG-TERM DEBT

A. General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village.

On September 18, 2018, the Village issued \$8,110,000 General Obligation Bonds, Series 2018C to refund \$1,770,000 of the Series 2009A General Obligation Bonds and \$7,000,000 of the Series 2009B General Obligation Bonds. Through the refundings, the Village decreased its debt service by \$1,294,316 and had an economic gain of \$388,253. No amounts remain to be paid from escrow at December 31, 2018.

General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances December 31	Current Portion
\$2,500,000 General Obligation Alternate Revenue Source Bonds of 2009A due in annual installments of \$45,000 to \$570,000, plus interest of 3.50% to 4.00% through December 15, 2022.	Tax Increment Financing Three	\$ 2,065,000	\$ -	\$ 2,065,000	\$ -	\$ -
\$7,000,000 General Obligation Alternate Revenue Source Bonds of 2009B due in annual installments of \$320,000 to \$1,500,000, plus interest of 5.50% to 6.00% through December 15, 2028.	Tax Increment Financing Three	7,000,000	-	7,000,000	-	-

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

A. General Obligation Bonds (Continued)

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances December 31	Current Portion
\$2,550,000 General Obligation Refunding Bonds of 2011A due in annual installments of \$65,000 to \$815,000, plus interest of 2.50% to 3.75% through December 15, 2018.	Debt Service	\$ 815,000	\$ -	\$ 815,000	\$ -	\$ -
\$1,360,000 General Obligation Limited Tax Bonds of 2011C due in annual installments of \$435,000 to \$470,000, plus interest of 3.500% to 3.875% through December 15, 2018.	Debt Service	470,000	-	470,000	-	-
\$9,405,000 General Obligation Bonds, Series 2014 due in annual installments of \$65,000 to \$815,000, plus interest of 4% through December 15, 2034.	Debt Service	9,405,000	-	-	9,405,000	-
\$8,850,000 General Obligation Bonds, Series 2015 due in annual installments of \$610,000 to \$925,000, plus interest of 2% to 4% through December 15, 2025.	Debt Service	6,330,000	-	735,000	5,595,000	760,000
\$3,010,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2017 due in annual installments of \$15,000 to \$370,000, plus interest of 2% to 4% through December 15, 2027.	Debt Service	2,965,000	-	15,000	2,950,000	290,000
\$1,150,000 General Obligation Bonds (Alternate Revenue Source), Series 2017B due in annual installments of \$210,000 to \$245,000, plus interest of 2% to 3% through December 15, 2023.	Debt Service	1,150,000	-	210,000	940,000	225,000

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

A. General Obligation Bonds (Continued)

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances December 31	Current Portion
\$5,000,000 General Obligation Library Bonds, Series 2017C due in annual installments of \$115,000 to \$370,000, plus interest of 3% to 4% through December 15, 2037.	Debt Service	\$ 5,000,000	\$ -	\$ 115,000	\$ 4,885,000	\$ 200,000
\$2,645,000 General Obligation Bonds (Alternate Revenue Source), Series 2018A due in annual installments of \$120,000 to \$265,000, plus interest of 3% to 5% through December 15, 2032.	Debt Service	2,645,000	-	145,000	2,500,000	120,000
\$5,600,000 General Obligation Library Bonds, Series 2018B due in annual installments of \$205,000 to \$430,000, plus interest of 3% to 5% through December 15, 2037.	Debt Service	5,600,000	-	245,000	5,355,000	205,000
\$8,110,000 General Obligation Bonds (Alternate Revenue Source), Series 2018C due in annual installments of \$325,000 to \$1,445,000, plus interest of 3% to 5% through December 15, 2028.	Debt Service	-	8,110,000	-	8,110,000	325,000
\$633,520 General Obligation Limited Tax Bonds, Series 2018D due in one installment of \$633,520, plus interest of 2.72%, payable December 15, 2019.	Debt Service	-	633,520	-	633,520	633,520
TOTAL		\$ 43,445,000	\$8,743,520	\$ 11,815,000	\$ 40,373,520	\$ 2,758,520

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

B. Illinois Environmental Protection Agency Loans

The Village, through the Illinois Environmental Protection Agency (IEPA), receives low interest loans for the construction of water and sewer facilities. The final debt is due in semiannual installments over a 20-year period plus interest. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances December 31	Current Portion
IEPA Loan #L17-298700 of 2009, due in annual installments of \$30,833 to \$47,037 plus interest at 2.50% through April 29, 2029.	Waste Water	\$ 458,380	\$ -	\$ 18,231	\$ 440,149	\$ 37,148
IEPA Loan #L17-2788 of 2009 due in annual installments of \$13,014 to \$25,545 including interest at 2.50% through July 1, 2014.	Waste Water	157,184	-	22,560	134,624	11,492
IEPA Loan #L17-304900 of 2010 due in annual installments of \$39,639 to \$79,938 plus interest at 0% through October 28, 2030.	Waste Water	999,220	-	39,969	959,251	79,938
IEPA Loan #L17-339600 of 2010 due in annual installments of \$32,820 to \$765,639 plus interest at 0% through October 28, 2030.	Waste Water	820,492	-	32,820	787,672	65,639
TOTAL		\$ 2,435,276	\$ -	\$ 113,580	\$ 2,321,696	\$ 194,217

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

C. Debt Certificates

Debt certificates currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances December 31	Current Portion
\$1,120,000 Debt Certificates of 2011D due in annual installments of \$60,000 to \$120,000, plus interest of 2% to 3% through December 15, 2022.	Debt Service	\$ 570,000	\$ -	\$ 110,000	\$ 460,000	\$ 110,000
TOTAL		\$ 570,000	\$ -	\$ 110,000	\$ 460,000	\$ 110,000

D. Installment Contracts

The Village enters into installment contracts to provide funds for the acquisition of capital assets. Installment contracts currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances December 31	Current Portion
\$167,938 Equipment Installment Contract of 2014 due in annual installments of \$35,502 including interest of 2.62% through July 28, 2018.	Other Capital	\$ 34,596	\$ -	\$ 34,596	\$ -	\$ -
\$276,176 Equipment Installment Contract due in annual installments of \$58,129 including interest of 2.62% through May 17, 2020.	Other Capital	165,631	-	53,789	111,842	55,198
\$216,811 Equipment Installment Contract due in annual installments of \$45,530 including interest of 2.33% through May 15, 2021.	Other Capital	171,895	-	41,487	130,408	42,463
TOTAL		\$ 372,122	\$ -	\$ 129,872	\$ 242,250	\$ 97,661

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

E. Debt Service Requirements to Maturity

Fiscal Year Ending December 31,	Governmental Activities			
	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2019	\$ 2,758,520	\$ 1,631,306	\$ 110,000	\$ 12,650
2020	2,265,000	1,542,350	115,000	9,626
2021	2,420,000	1,462,400	115,000	6,463
2022	2,580,000	1,379,250	120,000	3,300
2023	2,550,000	1,286,950	-	-
2024	2,730,000	1,189,300	-	-
2025	2,610,000	1,084,600	-	-
2026	2,620,000	983,250	-	-
2027	3,340,000	867,500	-	-
2028	3,250,000	716,350	-	-
2029	1,880,000	566,700	-	-
2030	1,960,000	486,050	-	-
2031	2,045,000	401,950	-	-
2032	1,855,000	314,150	-	-
2033	1,930,000	236,400	-	-
2034	2,015,000	155,500	-	-
2035	765,000	71,000	-	-
2036	800,000	36,300	-	-
TOTAL	\$ 40,373,520	\$ 14,411,306	\$ 460,000	\$ 32,039

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

E. Debt Service Requirements to Maturity (Continued)

Fiscal Year Ending December 31,	Governmental Activities		Business-Type Activities	
	Installment Contracts		IEPA Loans	
	Principal	Interest	Principal	Interest
2019	\$ 97,661	\$ 5,997	\$ 194,217	\$ 12,456
2020	100,106	3,552	207,078	12,771
2021	44,484	1,046	208,625	11,223
2022	-	-	210,211	9,637
2023	-	-	211,836	8,012
2024	-	-	213,504	6,345
2025	-	-	188,697	4,801
2026	-	-	189,781	3,716
2027	-	-	190,894	2,604
2028	-	-	192,034	1,465
2029	-	-	169,241	296
2030	-	-	145,578	-
2031	-	-	-	-
2032	-	-	-	-
TOTAL	\$ 242,251	\$ 10,595	\$ 2,321,696	\$ 73,326

F. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the eight months ended December 31, 2018:

	Balances May 1, Restated	Additions	Reductions	Balances December 31	Current Portion
GOVERNMENTAL ACTIVITIES					
General Obligation Bonds	\$ 43,445,000	\$ 8,743,520	\$ 11,815,000	\$ 40,373,520	\$ 2,758,520
Unamortized Premium	2,366,639	888,013	176,342	3,078,310	-
Debt Certificates	570,000	-	110,000	460,000	110,000
Installment Contracts	372,122	-	129,872	242,250	97,661
Compensated Absences*	1,905,047	946,788	381,009	2,470,826	494,165
Net Pension Liability - IMRF*	781,101	4,280,328	-	5,061,429	-
Net Pension Liability - Police Pension*	25,884,654	2,962,038	-	28,846,692	-
Net Pension Liability - Firefighters' Pension*	16,666,649	145,438	-	16,812,087	-
Total OPEB Liability*	4,319,809	1,636	-	4,321,445	142,648
TOTAL GOVERNMENTAL ACTIVITIES	\$ 96,311,021	\$ 17,967,761	\$ 12,612,223	\$ 101,666,559	\$ 3,602,994

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

F. Changes in Long-Term Liabilities (Continued)

*The General Fund has typically been used in prior years to liquidate the compensated absences liability, the net pension liabilities and the total OPEB liability.

	Balances May 1 Restated	Additions	Reductions	Balances December 31	Current Portion
BUSINESS-TYPE ACTIVITIES					
IEPA Loans	\$ 2,435,276	\$ -	\$ 113,580	\$ 2,321,696	\$ 194,217
Net Pension Liability - IMRF	197,846	1,084,165	-	1,282,011	-
Total OPEB Liability	504,037	191	-	504,228	16,644
Compensated Absences	276,676	-	84,725	191,951	38,390
TOTAL BUSINESS-TYPE ACTIVITIES					
	<u>\$ 3,413,835</u>	<u>\$ 1,084,356</u>	<u>\$ 198,305</u>	<u>\$ 4,299,886</u>	<u>\$ 249,251</u>

G. Legal Debt Margin

A computation of the legal debt margin of the Village as of December 31, 2018 is as follows:

Assessed Valuation - 2018	<u>\$ 608,972,058</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 52,523,840
Less General Obligation Debt: General Obligation Bonds	<u>40,373,520</u>
LEGAL DEBT MARGIN	<u>\$ 12,150,320</u>

H. Alternate Revenue Source Bonds

The Village has issued Alternate Revenue Source Bonds for which they have pledged future revenue streams. The General Obligation Refunding Bonds (Alternate Revenue Source), Series 2017 are payable from a pledge of the Village's state income tax revenues, with a remaining total pledge of \$3,545,650 and the bonds maturing December 15, 2027. During the current fiscal year, \$15,000 principal and \$109,400 of interest payments were due on the bonds. During the current fiscal year, the pledge of taxes of \$124,400 was approximately 9% of total available pledged revenues.

5. LONG-TERM DEBT (Continued)

H. Alternate Revenue Source Bonds (Continued)

The Village has issued Alternate Revenue Source Bonds for which they have pledged future revenue streams. The General Obligation Alternate Bonds (Sales Tax Alternate Revenue Source), Series 2017B are payable from a pledge of the Village's sales tax revenues, with a remaining total pledge of \$1,011,550 and the bonds maturing December 15, 2022. During the current fiscal year, \$210,000 principal and \$44,460 of interest payments were due on the bonds. During the current fiscal year, the pledge of taxes of \$254,460 was approximately 6% of total available pledged revenues.

The Village has issued Alternate Revenue Source Bonds for which they have pledged future revenue streams. The General Obligation Alternate Bonds (Sales Tax Alternate Revenue Source), Series 2018A are payable from a pledge of the Village's sales tax revenues, with a remaining total pledge of \$3,421,300 and the bonds maturing December 15, 2031. During the current fiscal year, \$145,000 principal and \$91,120 of interest payments were due on the bonds. During the current fiscal year, the pledge of taxes of \$236,120 was approximately 6% of total available pledged revenues.

The Village has issued Alternate Revenue Source Bonds for which they have pledged future revenue streams. The Series 2018C General Obligation Alternate Bonds are payable from a pledge of the Village's incremental property tax in Tax Increment Financing Three revenues, with a remaining total pledge of \$10,630,750 and the bonds maturing December 15, 2028. During the current fiscal year, \$0 principal and \$85,792 of interest payments were due on the bonds. During the current fiscal year, the pledge of taxes of \$85,792 was approximately 23% of total available pledged revenues.

6. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. The Village has purchased insurance from private insurance companies, covered risks include medical, dental, life and other. Premiums have been displayed as expenditures/expenses in appropriate funds. Settled claims have not exceed the insurance coverage in any of the last three years.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. RISK MANAGEMENT (Continued)

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. The Village assumes the first \$10,000 of each occurrence and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level, which is the same coverage as the prior year.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

7. INDIVIDUAL FUND DISCLOSURES

A. Advances

As of December 31, 2018, major individual fund advances between funds were as follows:

Receivable Fund	Payable Fund	Amount
Street Improvement	Waste Water	\$ 171,151
General	Tax Increment Financing Three	728,528
General	Tax Increment Financing Six	322,470
TOTAL		<u>\$ 1,222,149</u>

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. INDIVIDUAL FUND DISCLOSURES (Continued)

A. Advances (Continued)

The purposes of the advances to/from other funds are as follows:

- The Street Improvement Fund advanced the Waste Water Fund \$171,151 for capital improvements.
- General Fund advanced the Tax Increment Financing Three \$728,528 for capital improvements.
- General Fund advanced the Tax Increment Financing Five \$322,470 for capital improvements.

B. Interfund Transfers

Transfers between major funds and nonmajor funds are as follows:

Fund	Transfers In	Transfers Out
General	\$ 393,976	\$ 906,828
Debt Service	1,242,631	-
Other Capital Projects	178,323	955,244
Nonmajor Governmental		
TIF 2	-	49,324
TIF 3	3,863	752,051
TIF 5	14,213	-
Hotel/Motel Tax	-	87,000
Motor Fuel Tax	-	351,667
Recreation	297,205	-
NEDSRA	-	6,849
Park	402,624	-
Enterprise Funds		
Water	230,601	-
Wastewater	234,064	-
Swim Pool	111,463	-
TOTAL	\$ 3,108,963	\$ 3,108,963

7. INDIVIDUAL FUND DISCLOSURES (Continued)

B. Interfund Transfers (Continued)

The purposes of significant interfund transfers are as follows:

- Transfer from TIF 3 (North Avenue TIF) to Debt Service for repayment of bonds, and transfers for operational expenditures to General Fund and Parks Fund.
- Transfer from Motor Fuel Tax Fund to General Fund for snow removal, street maintenance and road salt purchases.
- Transfers from General Fund to Parks Fund, Recreation Fund and Swimming Pools Fund as a general subsidy to support those operations.
- Transfers from General to the Equipment Replacement Fund and Building Improvements Fund as a primary revenue source of the Village vehicle and equipment replacement program and capital improvements.
- Transfer from General Fund to TIF 3 fund to reimburse a portion of capital project, which is funded by Business District Tax.
- Transfer from Hotel/Motel Tax to Parks Fund for operational support.
- Transfer from TIF 2 (Ovaltine TIF) to General Fund for operational expenditures and TIF 5 (Kenilworth TIF) for capital improvements.
- Transfer from NEDSRA Fund to Recreation Fund for operational expenditures.
- Transfer from Capital Projects Fund to Water Fund and Wastewater Fund for capital projects.
- Transfers from Water Fund and Wastewater Fund to the General Fund for operational expenditures.

C. Deficit Fund Balances

At December 31, 2018, the following funds had deficit fund balances:

Tax Increment Financing Three Fund	\$ 734,902
Tax Increment Financing Six Fund	322,513
Recreation Fund	6,264

8. CONTINGENT LIABILITIES

A. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Village's attorney that the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

9. COMMITMENTS

A. DuPage Water Commission

The Village is a customer of the Commission and has executed a Water Supply Contract with the Commission for a term ending in the year 2024. The contract provides that the Village pay its proportionate share of "fixed costs" (debt service and capital costs) to the Commission, such obligation being unconditional and irrevocable whether or not water is delivered.

The Village's water supply agreement with the Commission provides that the Village is responsible for water usage under the contract. Additionally, each customer is liable for its proportionate share of any costs arising from defaults in payment obligations by other customers.

10. TAX ABATEMENTS

The Village rebates sales taxes to recruit, retain or improve local business facilities or their supporting public infrastructure under certain circumstances. The terms of these rebate arrangements are specified within written agreements with the businesses concerned.

The Village has an agreement with an automobile dealership based upon sales tax revenue generated and paid by this dealership during the calendar year. The Village will remit 30% of sales tax revenue paid by this dealership. The agreement expires on June 14, 2025 or when total payments to the dealership are \$1,500,000. As of and for the eight months ended December 31, 2018, a liability of \$37,056 has been accrued and payments of \$46,754 have been made under this agreement. As of December 31, 2018, the Village has incurred total incentives of \$1,383,241.

10. TAX ABATEMENTS (Continued)

The Village has an agreement with an automobile dealership based upon sales tax revenue generated and paid by this dealership during the calendar year. The Village will remit 50% of sales tax revenue for the first seven years and then 25% of sales tax revenues for the final three years paid by this dealership. The agreement expires on November 10, 2023. In late 2018, the dealership closed their location that was the subject of this agreement and opened a dealership at a different location. As of and for the eight months ended December 31, 2018, no liability has been accrued and no payments have been made under this agreement. As of December 31, 2018, the Village has incurred total incentives of \$250,427.

The Village has an agreement with an automobile dealership based upon sales tax revenue generated and paid by this dealership during the calendar year. The Village will remit 80% of sales tax revenue in excess of \$180,287 from March 1, 2013 to March 1, 2023 and 70% of sales tax revenue in excess of \$180,287 from March 1, 2024 to March 1, 2028 paid by this dealership. The agreement expires on March 1, 2028, or when total payments to the dealership are \$800,000. As of and for the eight months ended December 31, 2018, a liability of \$43,475 has been accrued and payments of \$81,942 have been made under this agreement. As of December 31, 2018, the Village has incurred total incentives of \$431,168.

The Village has an agreement with a motor cycle dealership based upon sales tax revenue generated and paid by this dealership during the calendar year. The Village remitted \$200,000 on May 22, 2012 as an initial payment and will remit 90% of sales tax revenue in excess of \$35,000. The agreement expires on January 12, 2032, or when total payments to the dealership are \$614,949 plus interest at 6.50% annually on outstanding balance. As of and for the eight months ended December 31, 2018, a liability of \$7,035 been accrued and no payments have been made. As of December 31, 2018, the Village has incurred total incentives of \$48,896.

The Village has an agreement with a local retailer to provide economic incentives over a ten-year period. The incentives are paid annually as 50% of sales tax generated by the business up to a maximum of \$269,000 through July 28, 2024. As of and for the eight months ended December 31, 2018, a liability of \$4,796 has been accrued and payments of \$10,216 have been made under this agreement. As of December 31, 2018, the Village has incurred total incentives of \$50,484.

The Village has an agreement with a local retailer based upon sales tax revenue generated and paid by the retailer during the calendar year. The Village will remit 55% of sales tax revenue from April 1, 2014 to March 31, 2015, 50% of sales tax revenue from April 1, 2015 to March 31, 2019, 35% of sales tax revenue from April 1, 2019 to March 31, 2021, and 25% of sales tax revenue from April 1, 2021 to March 31, 2024 paid by this retailer. The agreement expires on March 31, 2024. As of and for the eight months ended December 31, 2018, a liability of \$61,923 has been accrued and payments of \$68,354 have been made under this agreement. As of December 31, 2018, the Village has incurred total incentives of \$571,238.

10. TAX ABATEMENTS (Continued)

The Village has an agreement with a motor cycle dealership based upon sales tax and business sales tax revenue generated and paid by this dealership during the calendar year. From August 1, 2014 through July 31, 2024, the Village will remit 90% of sales taxes generated after \$10,250,000 in annual sales and 100% of business district sales taxes generated. To date, there have been no annual sales in excess of \$10,250,000 so no sales tax incentive has been paid or liability incurred. As of and for the eight months ended December 31, 2018, a liability of \$5,653 has been accrued and payments of \$15,068 have been made under this agreement for business district sales taxes. As of December 31, 2018, the Village has incurred total business district sales tax incentives of \$92,420.

The Village has an agreement with a local strip mall developer based upon sales tax revenue generated and paid by the retailers within that strip mall during the year. The Village will remit the lessor of 50% of sales tax revenue or \$13,000. The agreement expires on August 24, 2027, or when total payments to the retailer are \$90,000. As of and for the eight months ended December 31, 2018, a liability of \$19,768 has been accrued and no payments have been made under this agreement. As of December 31, 2018, the Village has incurred total incentives of \$19,768.

11. JOINT AGREEMENT

Sugar Creek Golf Course

Description of Joint Venture

The Village and the Elmhurst Park District (the District) have entered into a joint agreement for the operation and maintenance of a nine-hole golf course facility known as Sugar Creek Golf Course. The agreement provides that the District and the Village share equally in the ownership of all property and in any profits and deficits resulting from golf course operations. All operations of the golf course have been funded entirely by user fees and accordingly, neither the District nor the Village made any contributions to golf operations during the current year. Complete financial statements of the Sugar Creek Golf Course may be obtained from the District, 225 Prospect Avenue, Elmhurst, Illinois.

Management consists of an Administrative Board of Directors comprised of seven members, three board members are appointed by the Village and three board members are appointed by the District, with the seventh board member being appointed by the Village or the District in alternate years. The District does not exercise any control over the activities of the golf course beyond its representation on the Board of Directors.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. JOINT AGREEMENT (Continued)

Sugar Creek Golf Course (Continued)

Description of Joint Venture (Continued)

The following is a summary of financial position as of December 31, 2018:

ASSETS AND DEFERRED OUTFLOWS

Current Assets	\$ 32,247
Capital Assets	3,393,370
Other Noncurrent Assets	<u>5,173</u>

Total Assets	3,430,790
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Deferred Outflows - Pensions	<u>126,030</u>
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Total Assets and Deferred Outflows	<u>3,556,820</u>
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LIABILITIES AND DEFERRED INFLOWS

Current Liabilities	80,582
Long-Term Liabilities	<u>2,457,139</u>

Total Liabilities	2,537,721
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Deferred Inflows - Pensions	<u>28,843</u>
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Total Liabilities and Deferred Inflows	<u>2,566,564</u>
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NET POSITION	<u><u>\$ 990,256</u></u>
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The following is a summary of revenues, expenses and changes in net position for the year ended December 31, 2018:

Total Revenues	\$ 980,512
Total Expenses	<u>906,430</u>

Change in Net Position	74,082
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Net Position	
January 1, 2018	<u>916,174</u>

December 31, 2018	<u><u>\$ 990,256</u></u>
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11. JOINT AGREEMENT (Continued)

Sugar Creek Golf Course (Continued)

Description of Joint Venture (Continued)

At December 31, 2018, the Village's proportionate share of net position and change in net position were \$495,128 and \$37,071, respectively. The Village's equity share in the joint agreement is included in governmental activities.

12. OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

In addition to providing pension benefits described, the Village provides postemployment health care benefits (OPEB) for its eligible retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's governmental and business-type activities.

B. Benefits Provided

The Village provides postemployment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans. Elected officials are eligible for benefits if they qualify for retirement through the Illinois Municipal Retirement Fund (IMRF).

All health care benefits are provided through the Village's health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance care abuse; vision care; dental care; and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the Village's plan becomes secondary. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime. All retirees contribute 100% of the actuarially determined premium to the plan to cover the cost of providing the benefits to the current members via the insured plan (pay-as-you-go) which results in an implicit subsidy to the Village.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

C. Membership

At December 31, 2018 membership consisted of:

Inactive Employees Currently Receiving Benefit Payments	20
Inactive Employees Entitled to but not yet Receiving Benefits	3
Active Employees	<u>147</u>
 TOTAL	 <u><u>170</u></u>
 Participating employers	 <u><u>1</u></u>

D. Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation performed as of December 31, 2018 using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2018
Actuarial Cost Method	Entry-Age Normal
Inflation	3.50%
Discount Rate	4.10%
Healthcare Cost Trend Rates	8.50% Decreasing to an Ultimate Trend Rate of 4.50%
Asset Valuation Method	N/A
Mortality Rates	RPH 2014 Base Rates Projected to 2018 using Scale MP2018

E. Discount Rate

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at December 31, 2018.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

F. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT JANUARY 1, 2018	<u>\$ 5,024,840</u>
Changes for the Period	
Service Cost	141,275
Interest	128,489
Changes in Assumptions	(101,931)
Differences Between Expected and Actual Experience	-
Benefit Payments	<u>(165,930)</u>
Net Changes	<u>1,903</u>
BALANCES AT DECEMBER 31, 2018	<u>\$ 5,026,743</u>

There was a change in assumptions related to the mortality tables and discount rate in 2018.

G. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 4.10% as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current rate:

	1% Decrease (3.10%)	Current Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB Liability	\$ 5,558,727	\$ 5,026,742	\$ 4,561,077

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 8.50% decreasing to 4.50% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (7.50% decreasing to 3.50%) or 1 percentage point higher (9.50% decreasing to 5.50%) than the current rate:

	1% Decrease (7.50% to 3.50%)	Current Healthcare Rate (8.50% to 4.50%)	1% Increase (9.50% to 5.50%)
Total OPEB Liability	\$ 4,462,994	\$ 5,026,742	\$ 5,707,918

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the eight months ended December 31, 2018, the Village recognized OPEB expense of \$97,852. At December 31, 2018, the Village reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -
Changes in Assumption	95,949
TOTAL	<u>\$ 95,949</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2019	\$ (8,973)
2020	(8,973)
2021	(8,973)
2022	(8,973)
2023	(8,973)
Thereafter	<u>(51,084)</u>
TOTAL	<u>\$ (95,949)</u>

13. DEFINED BENEFIT PENSION PLANS

The Village contributes to three defined benefit pension plans, IMRF, an agent multiple-employer public employee retirement system; the Police Pension Plan, which is a single-employer pension plan; and the Firefighters' Pension Plan, which is also a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by ILCS and can only be amended by the Illinois General Assembly. Separate reports are issued for the Police Pension Plan and Firefighters' Pension Plan and may be obtained by writing to the Village at 20 South Ardmore Avenue, Villa Park, Illinois 60181. IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained online at www.imrf.org.

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees (other than those covered by the Police Pension Plan and Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. The plan is treated as a cost-sharing plan by the Village and Villa Park Public Library (the Library). Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2018, IMRF membership consisted of:

Inactive Employees or their Beneficiaries	
Currently Receiving Benefits	181
Inactive Employees Entitled to but not yet Receiving Benefits	89
Active Employees	114
TOTAL	384

The IMRF data included in the table above includes membership of both the Village and the Library.

Benefits Provided

All employees (other than those covered by the Police Pension Plan or Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the calendar year ended December 31, 2018 was 12.51% of covered payroll.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2018
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	3.39% to 14.25%
Interest Rate	7.25%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Market Value

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the IMRF total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2018	\$ 46,620,748	\$ 45,478,453	\$ 1,142,295
Changes for the Period			
Service Cost	614,839	-	614,839
Interest	3,418,121	-	3,418,121
Difference Between Expected and Actual Experience	615,252	-	615,252
Changes in Assumptions	1,338,056	-	1,338,056
Employer Contributions	-	810,376	(810,376)
Employee Contributions	-	296,336	(296,336)
Net Investment Income	-	(2,669,924)	2,669,924
Benefit Payments and Refunds	(2,706,440)	(2,706,440)	-
Other (Net Transfer)	-	1,289,861	(1,289,861)
Net Changes	3,279,828	(2,979,791)	6,259,619
BALANCES AT DECEMBER 31, 2018	\$ 49,900,576	\$ 42,498,662	\$ 7,401,914

The table presented on the previous page includes amounts for both the Village and the Library. The Village's proportionate share of the net pension liability at January 1, 2018, the employer contributions and the net pension liability at December 31, 2018 was \$978,947, \$459,351 and \$6,343,440, respectively. The Library's proportionate share of the net pension liability at January 1, 2018, the employer contributions and the net pension liability at December 31, 2018 was \$163,348, \$76,648 and \$1,058,474, respectively.

Changes in assumptions related to mortality were made since the prior measurement date.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the eight months ended December 31, 2018, the Village recognized pension expense of \$11,622.

At December 31, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 437,353	\$ 84,452
Changes in Assumption	810,651	581,249
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,454,517	-
TOTAL	<u>\$ 3,702,521</u>	<u>\$ 665,701</u>

The deferred outflows presented in the table above include amounts for both the Village and the Library. The Village's proportionate share of the deferred outflows of resources at December 31, 2018 was \$3,702,521. The Library's proportionate share of the deferred outflows of resources at December 31, 2018 was \$617,807. The Village's proportionate share of the deferred inflows of resources at December 31, 2018 was \$665,701. The Library's proportionate share of the deferred inflows of resources at December 31, 2018 was \$111,080.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized as pension expense by the Village as follows:

<u>Year Ending December 31,</u>	
2019	\$ 883,969
2020	618,823
2021	493,771
2022	1,040,257
2023	-
Thereafter	-
TOTAL	<u>\$ 3,036,820</u>

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net Pension Liability (Village)	\$ 11,531,945	\$ 6,343,440	\$ 2,059,919
Net Pension Liability (Library)	1,924,233	1,058,474	343,720
Net Pension Liability (Total)	<u>\$ 13,456,178</u>	<u>\$ 7,401,914</u>	<u>\$ 2,403,639</u>

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2018, the Police Pension Plan membership consisted of:

Inactive Plan Members Currently Receiving Benefits	47
Inactive Plan Members Entitled to but not yet Receiving Benefits	7
Active Plan Members	<u>38</u>
 TOTAL	 <u><u>92</u></u>

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired before January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ % percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police office retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% of $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. Contributions are recognized when due pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The costs of administering the Police Pension Plan are financed through investment earnings. The Village is required to contribute the remaining amounts necessary to finance the Police Pension Plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. For the eight months ended December 31, 2018, the Village's contribution was 56.29% of covered payroll.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate

The Police Pension Fund's investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	40%	1.50%
Domestic Equities	12% to 42%	6.70% to 8.60%
International Equities	6%	6.50%
Cash and Cash Equivalents	0%	0.00%

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Police Pension Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2018	\$ 54,428,653	\$ 28,543,999	\$ 25,884,654
Changes for the Period			
Service Cost	437,127	-	437,127
Interest	2,489,280	-	2,489,280
Difference Between Expected and Actual Experience	906,156	-	906,156
Changes in Assumptions	10,578	-	10,578
Employer Contributions	-	1,857,093	(1,857,093)
Employee Contributions	-	222,761	(222,761)
Net Investment Income	-	(1,057,986)	1,057,986
Benefit Payments and Refunds	(2,006,636)	(2,006,636)	-
Administrative Expense	-	(140,765)	140,765
Net Changes	1,836,505	(1,125,533)	2,962,038
BALANCES AT DECEMBER 31, 2018	\$ 56,265,158	\$ 27,418,466	\$ 28,846,692

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

The assumed rate on High Quality 20-Year Tax-Exempt G.O. Bonds was changed from 3.90% to 4.10% for the current year. The discount rate used in the determination of the total pension liability was changed from 5.83% to 5.91%. The mortality rates have been changed to RP 2014 Mortality Table (BCHA) projected to 2019 using improvement scale MP-2018.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2018
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	3.50% to 11.00%
Interest Rate	7.00%
Cost of Living Adjustments	2.50%
Asset Valuation Method	Market

Mortality rates were based on the RP-2014 Mortality Table (BCHA) projected to 2019 using improvement scale MP-2018.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 35,953,740	\$ 28,846,691	\$ 22,938,350

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the eight months ended December 31, 2018, the Village recognized pension expense of \$650,708. At December 31, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,630,736	\$ 2,115
Changes in Assumptions	1,317,710	1,390,629
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,193,487	-
TOTAL	\$ 5,141,933	\$ 1,392,744

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2019	\$ 1,490,801
2020	940,425
2021	467,718
2022	659,537
2023	190,708
Thereafter	-
TOTAL	\$ 3,749,189

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan

Plan Administration

Firefighter sworn personnel are covered by the Firefighters' Pension Plan, a single-employer defined benefit pension plan sponsored by the Village. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The Village accounts for the Firefighters' Pension Plan as a pension trust fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active firefighter employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2018, the Firefighters' Pension Plan membership consisted of:

Inactive Plan Members Currently Receiving Benefits	19
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>25</u>
 TOTAL	 <u><u>44</u></u>

Benefits Provided

The Firefighters' Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75 of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit.

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Benefits Provided (Continued)

The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}\%$ for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. Contributions are recognized when due pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The costs of administering the Firefighters' Pension Plan are financed through investment earnings. The Village is required to finance the Firefighters' Pension Plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past services costs for the Firefighters' Pension Plan. For the eight months ended December 31, 2018, the Village's contribution was 42.77% of covered payroll.

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Discount Rate

The Firefighters' Pension Fund's investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	45.00%	1.50%
Large Cap Domestic Equity	38.50%	6.70%
Small Cap Domestic Equity	11.00%	8.60%
International Equity	5.50%	6.50%

The discount rate used to measure the total pension liability was 5.83%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Firefighters' Pension Fund's fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 7% was blended with the index rate of 4.10% for tax exempt general obligation municipal bonds rated AA or better to arrive at a discount rate of 5.91% used to determine the total pension liability.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2018	\$ 33,776,463	\$ 17,109,814	\$ 16,666,649
Changes for the Period			
Service Cost	560,349	-	560,349
Interest	1,298,228	-	1,298,228
Difference Between Expected and Actual Experience	(749,427)	-	(749,427)
Changes in Assumptions	(408,340)	-	(408,340)
Employer Contributions	-	1,026,906	(1,026,906)
Employee Contributions	-	154,753	(154,753)
Net Investment Income	-	(590,849)	590,849
Benefit Payments and Refunds	(748,732)	(748,732)	-
Administrative Expense	-	(35,438)	35,438
Net Changes	(47,922)	(193,360)	145,438
BALANCES AT DECEMBER 31, 2018	\$ 33,728,541	\$ 16,916,454	\$ 16,812,087

The assumed rate on High Quality 20-Year Tax-Exempt G.O. Bonds was changed from 3.97% to 4.10% for the current year. The discount rate used in the determination of the total pension liability was changed from 5.83% to 5.91%.

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2018
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.00%
Salary Increases	4.00% to 14.10%
Interest Rate	7.00%
Cost of Living Adjustments	2.00%
Asset Valuation Method	Market

Mortality rates are based on the assumption study prepared by Lauterbach & Amen, LLP in 2016. The table combines observed experience of Illinois Firefighters with the RP-2014 mortality table for blue collar workers. Mortality improvements have been made to five years past the valuation date.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 5.91% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.91%) or 1 percentage point higher (6.91%) than the current rate:

	1% Decrease (4.91%)	Current Discount Rate (5.91%)	1% Increase (6.91%)
Net Pension Liability	\$ 22,488,398	\$ 16,812,086	\$ 12,267,000

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year eight months ended December 31, 2018, the Village recognized pension expense of \$331,946. At December 31, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to the firefighters' pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 1,038,617
Changes in Assumption	2,880,863	375,060
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,262,160	-
TOTAL	\$ 4,143,023	\$ 1,413,677

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the firefighters' pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2019	\$ 640,983
2020	494,660
2021	482,830
2022	519,080
2023	335,392
Thereafter	256,401
TOTAL	\$ 2,729,346

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. CHANGE IN ACCOUNTING PRINCIPLE

The Village adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the year ended December 31, 2018. The implementation of this guidance resulted in changes to the postemployment benefit related liability, revenue, expense, notes presented in the notes to financial statements and to the required supplementary information. The beginning net position reported in the government-wide financial statements has been restated to reflect the new guidance as follows:

GOVERNMENTAL ACTIVITIES

BEGINNING NET POSITION (DEFICIT), AS PREVIOUSLY REPORTED	\$ (11,923,442)
Change in accounting principle	
To record the Village total OPEB liability	<u>(3,375,537)</u>
BEGINNING NET POSITION (DEFICIT), RESTATED	<u>\$ (15,298,979)</u>

BUSINESS-TYPE ACTIVITIES

	<u>Water Supply Fund</u>	<u>Waste Water Fund</u>	<u>Total Business-Type Activities</u>
NET POSITION, AS PREVIOUSLY REPORTED	\$ 15,426,674	\$ 14,515,885	\$ 31,027,022
Change in accounting principle	<u>(257,879)</u>	<u>(246,159)</u>	<u>(504,038)</u>
NET POSITION, RESTATED	<u>\$ 15,168,795</u>	<u>\$ 14,269,726</u>	<u>\$ 30,522,984</u>

With the implementation of GASB Statement No. 75, the Village is required to retroactively record the total OPEB liability.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Taxes	\$ 5,604,406	\$ 5,638,863
Intergovernmental	6,026,000	5,995,339
Licenses and Permits	801,000	782,429
Charges for Services	2,381,776	2,292,549
Fines and Forfeitures	714,060	739,416
Investment Income	9,000	52,748
Miscellaneous	139,540	838,042
Total Revenues	15,675,782	16,339,386
EXPENDITURES		
General Government	6,632,653	7,021,865
Public Safety	7,118,799	6,752,891
Highways and Streets	1,637,278	1,465,074
Total Expenditures	15,388,730	15,239,830
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	287,052	1,099,556
OTHER FINANCING SOURCES (USES)		
Transfers In	404,278	393,976
Transfers (Out)	(689,085)	(906,828)
Total Other Financing Sources (Uses)	(284,807)	(512,852)
NET CHANGE IN FUND BALANCE	\$ 2,245	586,704
FUND BALANCE, MAY 1		8,415,201
FUND BALANCE, DECEMBER 31		\$ 9,001,905

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(See independent auditor's report.)

VILLAGE OF VILLA PARK, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2018

BUDGETS

Annual budgets are adopted for all governmental and proprietary. Budgets are adopted on a basis consistent with GAAP. All annual budgets lapse at fiscal year end.

The Village Manager submits to the Village Board of Trustees a proposed operating budget for the fiscal year commencing May 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted by the Village to obtain taxpayer comments. Subsequently, the budget is adopted by the Village Board of Trustees. This is the Village's legal budgetary document. The budget ordinance is enacted through passage of a village ordinance.

Transfers between line items and departments may be made by administrative action; however, amounts to be transferred between funds would require the Village Board of Trustees approval. Expenditures may not legally exceed budgeted amounts at the fund level. During the year, there was one budget amendment.

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Four Fiscal Years

FISCAL YEAR ENDED	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018
Contractually Determined Contribution	\$ 739,810	\$ 717,724	\$ 675,042	\$ 459,351
Contributions in Relation to the Contractually Determined Contribution	739,810	717,724	675,042	459,351
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 5,184,554	\$ 5,338,115	\$ 5,455,839	\$ 3,672,295
Contributions as a Percentage of Covered Payroll	14.27%	13.45%	12.37%	12.51%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 25 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and inflation of 2.75%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND**

Last Five Fiscal Years

FISCAL YEAR ENDED	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018
Actuarially Determined Contribution	\$ 1,197,766	\$ 1,311,253	\$ 1,476,603	\$ 1,830,855	\$ 1,852,399
Contributions in Relation to the Actuarially Determined Contribution	1,255,959	1,252,474	1,547,389	1,841,539	1,857,093
CONTRIBUTION DEFICIENCY (Excess)	\$ (58,193)	\$ 58,779	\$ (70,786)	\$ (10,684)	\$ (4,694)
Covered Payroll	\$ 3,075,081	\$ 3,057,456	\$ 3,093,940	\$ 3,206,403	\$ 3,299,015
Contributions as a Percentage of Covered Payroll	40.84%	40.96%	50.01%	57.43%	56.29%

Notes to the Required Supplementary Information

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Dollar (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	Five-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.50% to 11.00%
Investment Rate of Return	7.00%
Retirement Age	See Notes to Financial Statements
Mortality	RP-2014 Mortality Table (BCHA) Projected to 2019 with Improvement Scale MP-2018

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND**

Last Five Fiscal Years

FISCAL YEAR ENDED	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018
Actuarially Determined Contribution	\$ 674,591	\$ 814,426	\$ 1,119,247	\$ 1,250,515	\$ 1,318,970
Contributions in Relation to the Actuarially Determined Contribution	610,756	706,719	846,065	927,051	1,026,906
CONTRIBUTION DEFICIENCY (Excess)	\$ 63,835	\$ 107,707	\$ 273,182	\$ 323,464	\$ 292,064
Covered Payroll	\$ 2,135,852	\$ 2,222,330	\$ 2,314,335	\$ 2,395,337	\$ 2,401,107
Contributions as a Percentage of Covered Payroll	28.60%	31.80%	36.56%	38.70%	42.77%

Notes to the Required Supplementary Information

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Dollar (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	Five-Year Smoothed Market
Inflation	2.00%
Salary Increases	4.00% to 14.10%
Investment Rate of Return	7.00%
Retirement Age	See Notes to Financial Statements
Mortality	L&A 2016 Illinois Firefighters' Mortality Rates

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF VILLA PARK, ILLINOIS
SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Calendar Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018
Employer's Proportion of Net Pension Liability	85.70%	85.70%	85.70%	85.70%
Employer's Proportionate Share of Net Pension Liability	\$ 5,109,827	\$ 5,082,559	\$ 978,947	\$ 6,343,440
Employer's Covered Payroll	5,184,554	5,274,305	5,413,678	5,554,430
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	98.56%	96.36%	18.08%	114.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.94%	87.22%	97.55%	85.17%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Last Fiscal Year

MEASUREMENT DATE DECEMBER 31,	2018
TOTAL OPEB LIABILITY	
Service cost	\$ 141,275
Interest	128,489
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	(101,931)
Benefit payments, including refunds of member contributions	<u>(165,930)</u>
Net change in total OPEB liability	1,903
Total OPEB liability - beginning	<u>5,024,840</u>
TOTAL OPEB LIABILITY - ENDING	<u>\$ 5,026,743</u>
Covered payroll	\$ 12,866,495
Employer's total OPEB liability as a percentage of covered payroll	39.07%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

There was a change in assumptions related to the mortality tables, discount rate withdrawal, disability and retirement rates in 2018.

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION PLAN**

Last Five Fiscal Years

MEASUREMENT DATE	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018*	December 31, 2018
TOTAL PENSION LIABILITY					
Service Cost	\$ 774,316	\$ 747,042	\$ 738,805	\$ 730,110	\$ 437,127
Interest	2,892,167	3,220,980	3,392,001	3,608,054	2,489,280
Changes of Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	(65,888)	1,150,553	(3,883,749)	717,171	906,156
Changes of Assumptions	3,479,083	-	-	(708,584)	10,578
Benefit Payments, Including Refunds of Member Contributions	(2,304,258)	(2,474,643)	(2,795,353)	(2,923,423)	(2,006,636)
Net Change in Total Pension Liability	4,775,420	2,643,932	(2,548,296)	1,423,328	1,836,505
Total Pension Liability - Beginning*	42,372,786	47,148,206	49,792,138	53,005,325	54,428,653
TOTAL PENSION LIABILITY - ENDING	\$ 47,148,206	\$ 49,792,138	\$ 47,243,842	\$ 54,428,653	\$ 56,265,158
PLAN FIDUCIARY NET POSITION					
Contributions - Employer	\$ 1,255,959	\$ 1,252,474	\$ 1,547,390	\$ 1,841,539	\$ 1,857,093
Contributions - Member	302,964	319,406	301,559	310,946	222,761
Contributions - Other	-	-	-	-	-
Net Investment Income	2,124,141	(126,410)	2,369,301	2,018,718	(1,057,986)
Benefit Payments, Including Refunds of Member Contributions	(2,304,257)	(2,474,643)	(2,795,353)	(2,923,423)	(2,006,636)
Administrative Expense	(59,648)	(57,340)	(57,601)	(55,407)	(140,765)
Net Change in Plan Fiduciary Net Position	1,319,159	(1,086,513)	1,365,296	1,192,373	(1,125,533)
Plan Fiduciary Net Position - Beginning	25,753,684	27,072,843	25,986,330	27,351,626	28,543,999
PLAN FIDUCIARY NET POSITION - ENDING	\$ 27,072,843	\$ 25,986,330	\$ 27,351,626	\$ 28,543,999	\$ 27,418,466
EMPLOYER'S NET PENSION LIABILITY	\$ 20,075,363	\$ 23,805,808	\$ 19,892,216	\$ 25,884,654	\$ 28,846,692
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	57.40%	52.20%	57.90%	52.40%	48.70%
Covered Payroll	\$ 3,075,081	\$ 3,057,456	\$ 3,093,940	\$ 3,206,403	\$ 3,299,015
Employer's Net Pension Liability as a Percentage of Covered Payroll	652.80%	778.60%	642.90%	807.30%	874.40%

*The beginning balance of total pension liability was restated at April 30, 2018.

Year Ended April 30, 2018 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates. The mortality rates have been changed to RP 2014 Mortality Table (BCHA) projected to 2018 using improvement scale MP-2017. Additionally, the disability, withdrawal, retirement, salary increase and payroll growth assumptions were changed to those reported in the GRS 2017 Experience Study.

Eight Months Ended December 31, 2018 - The assumed rate on High Quality 20-Year Tax-Exempt G.O. Bonds was changed from 3.90% to 4.10% for the current year. The mortality rates have been changed to RP 2014 Mortality Table (BCHA) projected to 2019 using improvement scale MP-2018.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' PENSION PLAN**

Last Five Fiscal Years

MEASUREMENT DATE	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018
TOTAL PENSION LIABILITY					
Service Cost	\$ 641,622	\$ 600,073	\$ 716,133	\$ 761,035	\$ 560,349
Interest	1,576,486	1,702,441	1,703,450	1,853,675	1,298,228
Changes of Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	-	(214,462)	(303,650)	(16,180)	(749,427)
Changes of Assumptions	-	343,105	1,357,032	2,154,681	(408,340)
Benefit Payments, Including Refunds of Member Contributions	(992,648)	(1,042,784)	(1,072,124)	(1,081,909)	(748,732)
Net Change in Total Pension Liability	1,225,460	1,388,373	2,400,841	3,671,302	(47,922)
Total Pension Liability - Beginning	25,090,487	26,315,947	27,704,320	30,105,161	33,776,463
TOTAL PENSION LIABILITY - ENDING	\$ 26,315,947	\$ 27,704,320	\$ 30,105,161	\$ 33,776,463	\$ 33,728,541
PLAN FIDUCIARY NET POSITION					
Contributions - Employer	\$ 610,756	\$ 706,719	\$ 846,065	\$ 927,051	\$ 1,026,906
Contributions - Member	192,969	220,489	217,064	220,213	154,753
Contributions - Other	-	-	-	-	-
Net Investment Income	446,202	(70,248)	1,474,131	1,157,870	(590,849)
Benefit Payments, Including Refunds of Member Contributions	(992,649)	(1,042,784)	(1,072,125)	(1,081,909)	(748,732)
Administrative Expense	(47,635)	(55,800)	(50,339)	(46,057)	(35,438)
Net Change in Plan Fiduciary Net Position	209,643	(241,624)	1,414,796	1,177,168	(193,360)
Plan Fiduciary Net Position - Beginning	14,549,831	14,759,474	14,517,850	15,932,646	17,109,814
PLAN FIDUCIARY NET POSITION - ENDING	\$ 14,759,474	\$ 14,517,850	\$ 15,932,646	\$ 17,109,814	\$ 16,916,454
EMPLOYER'S NET PENSION LIABILITY	\$ 11,556,473	\$ 13,186,470	\$ 14,172,515	\$ 16,666,649	\$ 16,812,087
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.10%	52.40%	52.90%	50.70%	50.20%
Covered Payroll	\$ 2,135,852	\$ 2,222,330	\$ 2,314,335	\$ 2,395,337	\$ 2,401,107
Employer's Net Pension Liability as a Percentage of Covered Payroll	541.10%	593.40%	612.40%	695.80%	700.20%

Year Ended April 30, 2016 - The assumed rate on High Quality 20-Year Tax-Exempt G.O. Bonds was changed from 3.62% to 3.32% for the current year. The discount rate used in the determination of the total pension liability was changed from 6.41% to 6.60%. Certain demographic assumptions were also changed, which impacted mortality rates, mortality improvement rates, retirement rates, disability rates and termination rates.

Year Ended April 30, 2017 - The assumed rate on High Quality 20-Year Tax-Exempt G.O. Bonds was changed from 3.32% to 3.82% for the current year. The discount rate used in the determination of the total pension liability was changed from 6.60% to 6.27%. Additional, mortality assumption were updated to include mortality improvements as stated in the most recently released MP-2016 table.

Year Ended April 30, 2018 - The assumed rate on High Quality 20-Year Tax-Exempt G.O. Bonds was changed from 3.82% to 3.97% for the current year. The discount rate used in the determination of the total pension liability was changed from 6.27% to 5.83%.

Eight Months Ended December 31, 2018 - The assumed rate on High Quality 20-Year Tax-Exempt G.O. Bonds was changed from 3.97% to 4.10% for the current year. The discount rate used in the determination of the total pension liability was changed from 5.83% to 5.91%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

MAJOR GOVERNMENTAL FUNDS

General Fund - to account for all financial resources of the general government, except those accounted for in another fund.

Debt Service Fund - to finance and account for the payment of interest and principal on all general obligation debt other than that payable exclusively by enterprise funds.

Street Improvement Fund - to account for the resources used for maintenance and rehabilitation of village streets.

Other Capital Projects Fund - to account for the resources assigned for the construction or acquisition of capital assets and other improvements except those financed by proprietary funds.

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
TAXES		
Property Taxes	\$ 3,748,856	\$ 3,760,892
Personal Property Replacement Taxes	70,000	44,475
Utility Taxes	975,000	991,597
Amusement Taxes	327,550	348,591
Business Development Tax	23,000	18,735
Places of Eating Tax	460,000	474,573
Total Taxes	5,604,406	5,638,863
INTERGOVERNMENTAL		
Sales Tax	3,855,000	4,007,509
State Income Taxes	1,650,000	1,383,153
Other State taxes	385,000	482,855
Pari-Mutuel Taxes	95,000	85,330
Federal Grants	-	21,446
Miscellaneous Grants	25,000	-
Fire Department Grants	1,000	-
Police Department Grants	15,000	15,046
Total Intergovernmental	6,026,000	5,995,339
LICENSES AND PERMITS		
Liquor Licenses	92,000	80,975
Vending Licenses	-	515
Dog Licenses	500	360
Building Permits	250,000	287,422
C.N.W. Parking Permits	73,700	63,650
C.N.W. Parking Fees	63,750	76,057
Franchise Fees	275,000	222,050
Contractor's Registration Fees	4,600	3,175
Other Licenses and Fees	41,450	48,225
Total Licenses and Permits	801,000	782,429
CHARGES FOR SERVICES		
Administrative	618,123	501,746
Financial Services	6,700	6,667
Auxiliary Police Services	100,000	129,276
Resident Fees	1,145,360	1,132,225
Garage Services	187,593	150,931
Other Charges for Services	324,000	371,704
Total Charges For Services	2,381,776	2,292,549

(This schedule is continued on the following page.)

VILLAGE OF VILLA PARK, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
FINES AND FORFEITS		
Police Fines	\$ 134,160	\$ 156,112
False Alarm Fines	1,400	100
Court Supervision Fees	-	(112)
E-Ticket Citation Fees	-	75
Red Light Enforcement	550,000	563,298
P-Ticket Fines	20,000	11,749
Late Charges	8,500	8,194
Total Fines and Forfeits	714,060	739,416
INVESTMENT INCOME	9,000	52,748
MISCELLANEOUS		
Miscellaneous Revenue	139,540	838,042
Total Miscellaneous	139,540	838,042
TOTAL REVENUES	\$ 15,675,782	\$ 16,339,386

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
GENERAL GOVERNMENT		
Public Affairs	\$ 3,343,952	\$ 3,497,487
Administration	3,288,701	3,524,378
Total General Government	6,632,653	7,021,865
PUBLIC SAFETY		
Police		
Police Administration	858,609	726,060
Records	749,660	632,359
Detectives	400,466	413,144
Patrol	2,633,923	2,603,416
Fire		
Administrative Support - Fire	355,944	329,294
Prevention - Fire	12,960	10,714
Protection - Fire	39,320	23,033
Operations - Ambulance Service/Paramedics	2,067,917	2,014,871
Total Public Safety	7,118,799	6,752,891
HIGHWAYS AND STREETS		
Public Works	51,468	46,320
Garage	504,636	406,416
Engineering	145,806	142,618
Administration - Streets	590,818	572,280
Street Lighting/Traffic Control	144,050	150,557
Storm Sewers	10,650	7,354
Maintenance of Streets	97,400	59,014
Forestry - Streets	92,450	80,515
Total Highway and Streets	1,637,278	1,465,074
TOTAL EXPENDITURES	\$ 15,388,730	\$ 15,239,830

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
GENERAL GOVERNMENT		
Public Affairs		
Salaries		
Elected Officials	\$ 17,333	\$ 17,472
Legal Notices	100	738
Police and Firefighters' Pension Contributions	2,817,420	2,885,635
Training and Conferences	2,000	916
Senior Citizen Cab Subsidy	5,000	2,410
Appreciation Dinner and Awards	400	-
Telephone	800	259
Legal Services	138,867	190,391
Printing Services	13,000	14,657
Other Contractual Services	236,680	296,508
Dues and Publications	38,324	30,833
Other Supplies	2,500	787
Environmental Concerns Commission	2,000	-
Senior Citizen Commission	1,000	862
Traffic and Safety Commission	667	-
Planning and Zoning Commission	2,734	1,731
Fire and Police Commission	25,333	15,738
Historic Preservation Commission	2,167	875
Economic Development Commission	1,667	1,463
Cable TV Commission	2,667	3,859
Community Pride Commission	2,266	1,273
Summerfest Commission	25,360	28,364
100th Anniversary Commission	5,000	720
8/28 Celebration	-	1,471
Parks and Recreation Commission	667	525
Total Public Affairs	3,343,952	3,497,487
Administration		
Manager		
Salaries		
Full-Time	155,965	158,359
Part-Time	21,750	15,346
Temporary	-	3,923
Car Allowance	4,800	4,200
Telephone	-	526
Training Conferences	3,668	350
Other Contractual Services	4,610	4,685
Dues and Publications	2,835	1,370
Other Supplies	1,300	362
Total Manager	194,928	189,121

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
GENERAL GOVERNMENT (Continued)		
Administration (Continued)		
Finance		
Salaries		
Full-Time	\$ 337,800	\$ 323,399
Part-Time	36,400	31,538
Overtime Full-Time	-	-
Training and Conferences	5,545	4,086
Telephone	1,600	1,399
Printing Services	800	757
Other Contractual Services	34,360	30,947
Dues and Publications	1,140	690
Office Supplies	5,335	6,815
Other Supplies	100	63
Non-Capital Outlay	17,585	18,315
Total Finance	440,665	418,009
Community Development		
Salaries		
Full-Time	293,096	297,391
Part-Time	8,400	7,331
Training and Conferences	11,000	7,014
Telephone	3,680	1,854
Utilities		
Gas	1,200	497
Electric	500	-
Water and Sewer Service	500	307
Printing Services	2,100	648
Maintenance of Office Equipment	2,184	1,593
Inspector Fees	2,200	1,273
Other Contractual Services	23,484	26,689
Engineering Services	25,000	15,156
Contractual Plan Review	2,000	-
Uniforms	1,350	1,350
Dues and Publications	6,090	3,641
Office Supplies	2,300	1,263
Photography Materials and Supplies	500	-
Other Supplies	1,250	657
Total Community Development	386,834	366,664

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
GENERAL GOVERNMENT (Continued)		
Administration (Continued)		
Central Services		
Postage	\$ 35,000	\$ 22,997
Telephone	25,000	11,719
Employee Benefits	167,000	140,197
Other Insurance	-	386,724
Insurance Claim Losses	12,500	11,103
Maintenance of Office Equipment	15,000	16,016
Rental of Equipment	1,400	1,859
Other Contractual Services	8,325	1,685
Office Supplies	8,500	3,695
Emergency Expenditures	4,000	-
Other Supplies	-	40
Total Central Services	276,725	596,035
Retirement		
Fund System Contributions	276,250	255,324
Social Security Contributions	134,000	130,809
Medicare Contributions	87,100	92,399
Total Retirement	497,350	478,532
Information Technology		
Salaries		
Full-Time	62,736	61,878
Telephone	400	400
Other Contractual Services	90,500	88,581
Dues and Publications	500	-
Maintenance of Office Equipment	92,000	112,086
Non-Capital Outlay	15,500	-
Total Information Technology	261,636	262,945
Sanitation		
Contractual Service	1,040,798	1,019,488
Total Sanitation	1,040,798	1,019,488

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
GENERAL GOVERNMENT (Continued)		
Administration (Continued)		
Building and Grounds		
Salaries		
Full-Time	\$ 46,197	\$ 46,390
Overtime Full-Time	9,821	5,446
Utilities		
Electric	1,625	1,810
Gas	14,368	11,315
Heating and Air Conditioning Maintenance Service	11,050	9,508
Water and Sewer Service	10,297	30,566
Other Contractual Services	77,559	68,463
Uniforms	450	450
Janitorial Supplies	8,667	6,944
Building Maintenance Supplies	4,731	4,836
Other Supplies	5,000	4,595
Non-Capital Outlay	-	3,261
Total Building and Grounds	189,765	193,584
Total Administration	3,288,701	3,524,378
Total General Government	6,632,653	7,021,865
PUBLIC SAFETY		
Police		
Administration		
Salaries		
Full-Time	128,087	128,153
Part-Time	9,456	6,298
Training and Conferences	36,250	14,052
Telephone	16,136	14,651
Employee Benefits	510,000	469,208
Other Insurance	2,000	1,000
Insurance Claim Losses	22,000	42,604
Postretirement Benefits	13,000	12,625
Additional pension Contributions	100,000	-
Other Contractual Services	11,040	14,182
Uniforms	1,500	1,500
Dues and Publications	3,490	1,479
Office Supplies	2,500	2,569
Other Supplies	3,150	931
Capital Outlay	-	11,059
Non-Capital Outlay	-	5,749
Total Administration	858,609	726,060

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
PUBLIC SAFETY (Continued)		
Police (Continued)		
Records		
Salaries		
Full-Time	\$ 287,580	\$ 273,599
Part-Time	14,299	11,680
Overtime Full-Time	2,000	2,317
Printing Services	1,670	1,488
Maintenance of Office Equipment	575	271
Maintenance of Radio Equipment	1,000	840
DuComm	387,300	287,795
Other Contractual Services	54,236	53,369
Uniforms	1,000	1,000
Total Records	749,660	632,359
Detectives		
Salaries		
Full-Time	317,661	337,251
Part-Time	-	-
Overtime Full-Time	34,000	27,066
Other Contractual Services	39,705	40,405
Uniforms	4,600	4,600
Rental of Equipment	1,000	-
Photography Materials and Supplies	1,000	1,077
Other Supplies	2,500	2,745
Total Detectives	400,466	413,144
Patrol		
Salaries		
Full-Time	1,874,390	1,813,488
Full-Time CSO'S	102,436	101,132
Part-Time Auxiliary Commercial	2,000	-
Part-Time	60,747	60,845
Overtime Full-Time	213,000	263,893
Full-Time Commercial	28,000	34,635
Overtime CSO's	1,300	(201)
Maintenance of Radio Equipment	-	-
Red Light Enforcement	247,500	253,015
Rental of Equipment	1,000	231
Animal Hospital	2,650	2,130
Other Contractual Services	28,150	18,568
Uniforms	51,250	36,185

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
PUBLIC SAFETY (Continued)		
Police (Continued)		
Patrol (Continued)		
Range Supplies	\$ 16,000	\$ 15,849
Other Supplies	5,500	3,153
Capital Outlay	-	493
Total Patrol	2,633,923	2,603,416
Total Police	4,642,658	4,374,979
Fire		
Administrative Support - Fire		
Salaries		
Full-Time	210,714	203,601
Part-Time	23,443	19,931
Training Conferences	7,460	924
Telephone	4,000	4,424
Printing Services	325	286
Employee Benefits	33,000	32,461
Insurance Claim Losses	600	250
Postretirement Benefits	8,000	8,000
Maintenance of Radio Equipment	730	736
Building Maintenance	330	654
DuComm	34,462	34,484
Other Contractual Services	19,425	9,975
Uniforms	1,600	1,340
Dues and Publications	3,005	4,236
Building Maintenance	6,000	5,610
Office Supplies	1,500	1,248
Other Supplies	1,350	1,134
Total Fire	355,944	329,294
Prevention - Fire		
Salaries		
Overtime Full-Time	7,200	6,519
Training and Conferences	275	-
Program Supplies	5,050	3,844
Office Supplies	135	119
Photo Material and Supplies	100	-
Other Supplies	200	232
Total Prevention - Fire	12,960	10,714

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
PUBLIC SAFETY (Continued)		
Fire (Continued)		
Protection - Fire		
Training and Conferences	\$ 3,700	\$ (1,718)
Other Contractual Services	17,800	9,551
Uniforms	12,960	11,944
Chemicals	50	-
Dues and Publications	175	25
Other Supplies	4,635	3,231
Total Protection - Fire	39,320	23,033
Operations - Ambulance Services/Paramedics		
Salaries		
Full-Time	1,501,592	1,464,468
Part-Time	93,600	71,514
Overtime	82,845	131,863
Training and Conferences	1,950	185
Telephone	1,000	1,344
Employee Benefits	305,000	275,343
Insurance Claim Losses	8,000	13,171
DuComm	33,402	18,031
Other Contractual Services	23,028	21,560
Uniforms/Clothing Allowance	13,000	12,789
Other Supplies	4,500	4,603
Total Operations - Ambulance Services/Paramedics	2,067,917	2,014,871
Total Fire	2,476,141	2,377,912
Total Public Safety	7,118,799	6,752,891
HIGHWAY AND STREETS		
Public Works		
C and NW Commuter Parking Lot		
Utilities		
Electric	2,667	1,291
Gas	1,333	719
Water and Sewer Services	533	461
Other Contractual Services	35,598	34,714
Building Maintenance Supplies	-	76
Other Supplies	11,337	9,059
Total Public Works	51,468	46,320

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
HIGHWAY AND STREETS (Continued)		
Garage		
Salaries		
Full-Time	\$ 150,078	\$ 152,588
Part-Time	13,330	-
Overtime	6,650	3,975
Temporary	-	1,039
Training and Conferences	650	-
Telephone	665	620
Uniform Service	1,980	1,857
Employee Benefits	33,500	30,992
Insurance Claim Losses	2,500	-
Inspections and Safety Tests	5,060	4,091
Other Contractual Services	1,370	342
Uniforms	925	921
Chemicals	1,565	1,466
Engine Oil	7,000	5,549
Gas and Diesel Fuel	173,333	116,809
Motor Vehicle Parts and Accessories	100,000	80,066
Office Supplies	230	208
Hand Tools	3,500	3,511
Other Supplies	2,300	2,382
Total Garage	504,636	406,416
Engineering		
Salaries		
Full-Time	123,671	124,922
Overtime Full-Time	350	634
Training and Conferences	4,185	2,328
Telephone	1,100	778
Engineering Services	500	-
Other Contractual Services	11,500	12,178
Uniforms	1,350	360
Dues and Publications	1,750	-
Office Supplies	1,000	923
Other Supplies	400	495
Total Engineering	145,806	142,618

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
HIGHWAY AND STREETS (Continued)		
Administration - Streets		
Salaries		
Full-Time	\$ 428,008	\$ 427,251
Part-Time - Office	8,000	-
Overtime Full-Time	20,500	13,033
Temporary	7,500	8,425
Legal Notices	500	179
Training and Conferences	5,200	2,978
Telephone	2,000	1,316
Employee Benefits	99,000	99,087
Insurance Claim Losses	10,000	11,273
Maintenance of Office Equipment	900	952
Other Contractual Services	2,000	2,466
Uniforms	4,050	3,780
Dues and Publications	1,760	589
Office Supplies	600	565
Other Supplies	800	583
Capital Outlay	-	(197)
Total Administration - Streets	590,818	572,280
Street Lighting/Traffic Control		
Utilities	87,000	97,831
Rental of Equipment	650	-
Other Contractual Services	29,300	25,056
Hand Tools	600	590
Barricades	2,500	2,476
Street Lighting Materials	4,000	4,600
Pavement Marking Materials	4,000	3,747
Street Sign Materials	15,000	15,093
Other Supplies	1,000	1,164
Total Street Lighting/Traffic Control	144,050	150,557
Storm Sewers		
Hand Tools	400	374
Asphalt Mix	650	-
Stone	1,700	-
Concrete - Redi Mix	300	558
Precast/Concrete Items	3,000	1,969
Cast Iron Items	2,000	1,915
Pipes and Culverts	2,000	2,036
Other Supplies	600	502
Total Storm Sewers	10,650	7,354

VILLAGE OF VILLA PARK, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES -
BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
HIGHWAY AND STREETS (Continued)		
Maintenance of Streets		
Disposal Expense	\$ 15,000	\$ 8,215
Other Contractual Services	1,000	-
Hand Tools	500	92
Rental of Equipment	300	-
Salt/Cinder/Calcium Chloride	20,000	-
Asphalt Mix	12,000	7,752
Stone	600	-
Concrete - Redi Mix	1,500	1,449
Other Supplies	8,000	8,056
Non-Capital Outlay	38,500	33,450
Total Maintenance of Streets	97,400	59,014
Forestry		
Disposal Expense	7,500	1,800
Mosquito Abatement	17,000	28,455
Tree Removal	65,000	48,760
Other Contractual Services	200	-
Hand Tools	1,000	903
Other Supplies	750	597
Non-Capital Outlay	1,000	-
Total Forestry	92,450	80,515
Total Highway and Streets	1,637,278	1,465,074
TOTAL EXPENDITURES	\$ 15,388,730	\$ 15,239,830

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND**

For the Eight Months Ended December 31, 2018

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property Taxes	\$ 2,662,300	\$ 2,662,300	\$ 2,687,426
Intergovernmental	-	-	835,242
Interest	1,200	1,200	15,599
Miscellaneous			
Reimbursements	129,675	129,675	128,975
 Total Revenues	 2,793,175	 2,793,175	 3,667,242
EXPENDITURES			
Debt Service			
Principal Retirement	2,795,000	3,155,000	3,155,000
Interest and Fiscal Charges	1,391,456	2,016,530	1,992,353
 Total Expenditures	 4,186,456	 5,171,530	 5,147,353
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (1,393,281)	 (2,378,355)	 (1,480,111)
OTHER FINANCING SOURCES (USES)			
Bonds Issued, at Par	-	-	8,743,520
Premium on Bonds Issued	-	-	888,013
Payment to Escrow Agent	-	(8,848,181)	(8,848,181)
Transfers In	1,393,005	1,393,005	1,242,631
 Total Other Financing Sources (Uses)	 1,393,005	 (7,455,176)	 2,025,983
 NET CHANGE IN FUND BALANCE	 \$ (276)	 \$ (9,833,531)	 545,872
 FUND BALANCE, MAY 1			 339,834
 FUND BALANCE, DECEMBER 31			 \$ 885,706

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(See independent auditor's report.)

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STREET IMPROVEMENT FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Intergovernmental		
Sales Taxes	\$ 1,100,000	\$ 1,190,414
Grants	264,000	160,471
Charges for Services	10,000	2,581
Investment Income	105,150	152,844
Miscellaneous		
Reimbursements	-	75,466
Other	5,000	5,024
Total Revenues	1,484,150	1,586,800
EXPENDITURES		
Capital Outlay		
Salaries	183,581	173,221
Commodities	21,250	382
Capital Program		
Engineering	996,636	499,679
Contractual Services	5,369,826	2,015,411
Total Expenditures	6,571,293	2,688,693
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,087,143)	(1,101,893)
OTHER FINANCING SOURCES (USES)		
Transfers In	60,069	-
Total Other Financing Sources (Uses)	60,069	-
NET CHANGE IN FUND BALANCE	\$ (5,027,074)	(1,101,893)
FUND BALANCE, MAY 1		11,785,326
FUND BALANCE, DECEMBER 31		\$ 10,683,433

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(See independent auditor's report.)

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OTHER CAPITAL PROJECTS FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Intergovernmental		
Sales Tax	\$ 1,100,000	\$ 1,190,414
Grants	609,950	310,698
Charges for Services	426,666	449,818
Investment Income	6,830	63,471
Miscellaneous	38,650	46,149
Total Revenues	2,182,096	2,060,550
EXPENDITURES		
Capital Outlay		
Capital Program		
Engineering	468,900	165,324
Contractual Services	2,555,033	794,133
Capital Outlay	1,107,500	575,820
Noncapital Outlay	65,220	127,892
Total Expenditures	4,196,653	1,663,169
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,014,557)	397,381
OTHER FINANCING SOURCES (USES)		
Bonds Issued, at Par	407,000	-
Proceeds from Sale of Capital Assets	20,000	10,501
Transfers In	136,000	178,323
Transfers (Out)	(1,968,960)	(955,244)
Total Other Financing Sources (Uses)	(1,405,960)	(766,420)
NET CHANGE IN FUND BALANCE	<u>\$ (3,420,517)</u>	(369,039)
FUND BALANCE, MAY 1		<u>5,829,735</u>
FUND BALANCE, DECEMBER 31		<u>\$ 5,460,696</u>

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Drug Control Fund - to account for allocation of restricted state and federal funds seized in drug related arrests. Funds are authorized to further enhance drug related programs.

Recreation Fund - to account for specific restricted tax levy money required by law to be used for paying the costs of recreation facilities and related programs. Financing is provided by an annual tax levy.

Northeast DuPage Special Recreation Fund - to account for specific restricted tax levy money required by law to be used for paying the costs of recreation services to handicapped and disabled people within the Village. Financing is provided by an annual tax levy.

DUI Technology Fund - to account for the restricted receipts and related disbursements incurred as a result of the Village's DUI enforcement program.

Tax Increment Financing (TIF) Two, Three, Four, Five and Six Funds - to account for development in the TIF Districts. Financing is provided by the restricted incremental property taxes in the particular tax increment district.

Park Fund - to account for specific restricted tax levy money required by law to be used for paying the costs of development and maintenance of local park facilities. Financing is provided by an annual tax levy.

Motor Fuel Tax Fund - to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation. Financing is provided from the Village's share of restricted gasoline taxes.

Hotel/Motel Tax Fund - to account for specific hotel tax money restricted to certain uses by village ordinance.

VILLAGE OF VILLA PARK, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2018

	Special Revenue			
	Drug Control	Recreation	Northeast DuPage Special Recreation	DUI Technology
ASSETS				
Cash and Investments	\$ 1,598	\$ 38,165	\$ 27,988	\$ 117,245
Receivables - Net of Allowances				
Property Taxes	-	209,474	217,829	-
Other	-	26,720	-	-
TOTAL ASSETS	\$ 1,598	\$ 274,359	\$ 245,817	\$ 117,245
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ 44,130	\$ -	\$ -
Accrued Payroll	-	33,283	-	-
Advance from Other Funds	-	-	-	-
Total Liabilities	-	77,413	-	-
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	-	209,474	217,829	-
Total Liabilities and Deferred Inflows of Resources	-	286,887	217,829	-
FUND BALANCES				
Restricted for				
Drug Control	1,598	-	-	-
DUI Technology	-	-	-	117,245
Tax Increment Financing	-	-	-	-
Highways and Streets	-	-	-	-
Economic Development	-	-	-	-
Assigned	-	-	27,988	-
Unassigned (Deficit)	-	(12,528)	-	-
Total Fund Balances (Deficit)	1,598	(12,528)	27,988	117,245
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,598	\$ 274,359	\$ 245,817	\$ 117,245

Special Revenue					
Tax Increment Financing Two	Tax Increment Financing Three	Tax Increment Financing Four	Tax Increment Financing Five	Tax Increment Financing Six	Park
\$ 3,023,498	\$ -	\$ 65,238	\$ 25,611	\$ -	\$ 36,780
988,839	359,316	20,586	67,026	47,341	209,474
-	-	-	-	-	-
\$ 4,012,337	\$ 359,316	\$ 85,824	\$ 92,637	\$ 47,341	\$ 246,254
\$ 1,664	\$ 6,374	\$ 1,430	\$ 25,611	\$ 43	\$ 14,673
-	-	-	-	-	22,107
-	728,528	-	-	322,470	-
1,664	734,902	1,430	25,611	322,513	36,780
988,839	359,316	20,586	67,026	47,341	209,474
990,503	1,094,218	22,016	92,637	369,854	246,254
-	-	-	-	-	-
-	-	-	-	-	-
3,021,834	-	63,808	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(734,902)	-	-	(322,513)	-
3,021,834	(734,902)	63,808	-	(322,513)	-
\$ 4,012,337	\$ 359,316	\$ 85,824	\$ 92,637	\$ 47,341	\$ 246,254

VILLAGE OF VILLA PARK, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2018

	Special Revenue		
	Motor Fuel Tax	Hotel/Motel Tax	Total
ASSETS			
Cash and Investments	\$ 211,472	\$ 7,778	\$ 3,555,373
Receivables - Net of Allowances			
Property Taxes	-	-	2,119,885
Other	47,575	21,186	95,481
TOTAL ASSETS	\$ 259,047	\$ 28,964	\$ 5,770,739
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ 93,925
Accrued Payroll	-	-	55,390
Advance from Other Funds	-	-	1,050,998
Total Liabilities	-	-	1,200,313
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	-	-	2,119,885
Total Liabilities and Deferred Inflows of Resources	-	-	3,320,198
FUND BALANCES			
Restricted for			
Drug Control	-	-	1,598
DUI Technology	-	-	117,245
Tax Increment Financing	-	-	3,085,642
Highways and Streets	259,047	-	259,047
Economic Development	-	28,964	28,964
Assigned	-	-	27,988
Unassigned (Deficit)	-	-	(1,069,943)
Total Fund Balances (Deficit)	259,047	28,964	2,450,541
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 259,047	\$ 28,964	\$ 5,770,739

VILLAGE OF VILLA PARK, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Eight Months Ended December 31, 2018

	Special Revenue			
	Drug Control	Recreation	Northeast DuPage Special Recreation	DUI Technology
REVENUES				
Taxes	\$ -	\$ 232,373	\$ 222,140	\$ -
Intergovernmental	585	-	-	-
Charges for Services	-	545,777	-	-
Fines and Forfeitures	-	-	-	60,302
Investment Income	-	49	634	1,006
Miscellaneous	-	1,360	69,569	-
Total Revenues	585	779,559	292,343	61,308
EXPENDITURES				
Current				
General Government	-	-	-	-
Public Safety	-	-	-	16,329
Culture and Recreation	-	1,105,815	270,170	-
Capital Outlay	-	-	6,780	-
Total Expenditures	-	1,105,815	276,950	16,329
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	585	(326,256)	15,393	44,979
OTHER FINANCING SOURCES (USES)				
Transfers In	-	297,205	-	-
Transfers (Out)	-	-	(6,849)	-
Total Other Financing Sources (Uses)	-	297,205	(6,849)	-
NET CHANGE IN FUND BALANCES	585	(29,051)	8,544	44,979
FUND BALANCES (DEFICIT), MAY 1	1,013	16,523	19,444	72,266
FUND BALANCES (DEFICIT), DECEMBER 31	\$ 1,598	\$ (12,528)	\$ 27,988	\$ 117,245

Special Revenue					
Tax Increment Financing Two	Tax Increment Financing Three	Tax Increment Financing Four	Tax Increment Financing Five	Tax Increment Financing Six	Park
\$ 1,009,406	\$ 366,782	\$ 21,014	\$ 68,419	\$ 48,326	\$ 232,373
-	66,165	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,291	-	30	3	24	36
-	13,655	-	-	-	11,370
1,010,697	446,602	21,044	68,422	48,350	243,779
7,015	30,763	5,184	33,914	11,138	-
-	-	-	-	-	-
-	-	-	-	-	658,028
820	-	-	48,721	-	-
7,835	30,763	5,184	82,635	11,138	658,028
1,002,862	415,839	15,860	(14,213)	37,212	(414,249)
-	3,863	-	14,213	-	402,624
(49,324)	(752,051)	-	-	-	-
(49,324)	(748,188)	-	14,213	-	402,624
953,538	(332,349)	15,860	-	37,212	(11,625)
2,068,296	(402,553)	47,948	-	(359,725)	11,625
\$ 3,021,834	\$ (734,902)	\$ 63,808	\$ -	\$ (322,513)	\$ -

VILLAGE OF VILLA PARK, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS**

For the Eight Months Ended December 31, 2018

	<u>Special Revenue</u>		
	Motor Fuel Tax	Hotel/Motel Tax	Total
REVENUES			
Taxes	\$ -	\$ 74,332	\$ 2,275,165
Intergovernmental	375,463	-	442,213
Charges for Services	-	-	545,777
Fines and Forfeitures	-	-	60,302
Investment Income	2,349	464	5,886
Miscellaneous	-	-	95,954
Total Revenues	377,812	74,796	3,425,297
EXPENDITURES			
Current			
General Government	-	5,000	93,014
Public Safety	-	-	16,329
Culture and Recreation	-	-	2,034,013
Capital Outlay	-	-	56,321
Total Expenditures	-	5,000	2,199,677
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	377,812	69,796	1,225,620
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	717,905
Transfers (Out)	(351,667)	(87,000)	(1,246,891)
Total Other Financing Sources (Uses)	(351,667)	(87,000)	(528,986)
NET CHANGE IN FUND BALANCES	26,145	(17,204)	696,634
FUND BALANCES (DEFICIT), MAY 1	232,902	46,168	1,753,907
FUND BALANCES (DEFICIT), DECEMBER 31	\$ 259,047	\$ 28,964	\$ 2,450,541

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DRUG CONTROL FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Intergovernmental	\$ -	\$ 585
Total Revenues	-	585
EXPENDITURES		
None	-	-
Total Expenditures	-	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	585
FUND BALANCE, MAY 1		<u>1,013</u>
FUND BALANCE, DECEMBER 31		<u><u>\$ 1,598</u></u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Taxes		
Property Taxes	\$ 218,500	\$ 232,373
Charges for Services		
Program Revenue	476,000	502,511
Building Resale	11,000	12,464
Building Rental	79,426	30,802
Investment Income	50	49
Miscellaneous	5,000	1,360
Total Revenues	789,976	779,559
EXPENDITURES		
Culture and Recreation		
Administration	649,482	588,354
Building and Grounds	130,520	162,865
Summer Programs	167,318	152,749
Fall Winter Programs	234,526	201,847
Total Expenditures	1,181,846	1,105,815
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(391,870)	(326,256)
OTHER FINANCING SOURCES (USES)		
Transfers In	246,705	297,205
Total Other Financing Sources (Uses)	246,705	297,205
NET CHANGE IN FUND BALANCE	<u>\$ (145,165)</u>	(29,051)
FUND BALANCE, MAY 1		<u>16,523</u>
FUND BALANCE (DEFICIT), DECEMBER 31		<u><u>\$ (12,528)</u></u>

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(See independent auditor's report.)

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
RECREATION FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
CULTURE AND RECREATION		
Administration		
Salaries		
Full-Time	\$ 238,258	\$ 250,932
Part-Time	101,431	83,356
Overtime	200	168
IMRF Contributions	76,246	55,495
Social Security Contributions	50,065	36,520
Medicare Contributions	11,734	8,541
Training and Conferences	6,632	2,362
Postage	2,450	2,543
Telephone	11,450	4,106
Employee Benefits	128,000	127,398
Insurance Claim Losses	1,500	4,092
Rental of Equipment	540	-
Other Contractual Services	8,871	199
Dues and Publications	2,185	1,756
Office Supplies	5,100	3,326
Maintenance of Office Equipment	4,820	7,560
Total Administration	649,482	588,354
Building and Grounds		
Salaries		
Full-Time	75,471	76,876
Part-Time	14,942	15,399
Overtime	6,666	8,164
Utilities		
Electric	2,300	1,212
Gas	8,000	6,127
Heating/Air Conditioning Maintenance Services	3,500	4,497
Water and Sewer Service	3,600	4,487
Disposal Costs	150	-
Other Contractual Services	4,833	18,539
Janitorial Supplies	6,833	5,680
Building Maintenance Supplies	3,600	4,983
Other Supplies	625	549
Capital Outlay	-	16,352
Total Building and Grounds	130,520	162,865
Summer Programs		
Salaries		
Part-Time	20,364	45,815
Temporary	53,974	39,821
Training and Conferences	175	-
Transportation	6,850	5,245
Printing	6,255	5,743
Rental of Equipment	1,470	1,445
Officiating Services	6,700	6,533
Other Contractual Services	34,210	23,735
Program Supplies	36,612	23,704
Resale Items	708	708
Total Summer Programs	167,318	152,749

VILLAGE OF VILLA PARK, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
RECREATION FUND

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
CULTURE AND RECREATION (Continued)		
Fall Winter Programs		
Salaries		
Part-Time	\$ 43,348	\$ 60,459
Temporary	28,650	37,378
Training and Conferences	1,750	-
Transportation	385	193
Printing	8,400	4,728
Rental of Equipment	4,624	4,620
Rental/Lease	7,092	1,765
Officiating Services	7,164	3,246
Other Contractual Services	61,749	44,250
Dues and Publications	400	335
Program Supplies	60,014	35,480
Resale Items	10,950	9,393
Total Fall Winter Programs	234,526	201,847
TOTAL EXPENDITURES	<u>\$ 1,181,846</u>	<u>\$ 1,105,815</u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NORTHEAST DUPAGE SPECIAL RECREATION FUND**

For the Eight Months Ended December 31, 2018

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property Taxes	\$ 228,800	\$ 228,800	\$ 222,140
Investment Income	10	10	634
Miscellaneous	66,874	66,874	69,569
Total Revenues	295,684	295,684	292,343
EXPENDITURES			
Culture and Recreation			
Other Contractual Services	53,500	53,500	50,274
Contributions	140,747	219,896	219,896
Capital Outlay	6,500	6,500	6,780
Total Expenditures	200,747	279,896	276,950
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	94,937	15,788	15,393
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(6,849)	(6,849)	(6,849)
Total Other Financing Sources (Uses)	(6,849)	(6,849)	(6,849)
NET CHANGE IN FUND BALANCE	<u>\$ 88,088</u>	<u>\$ 8,939</u>	8,544
FUND BALANCE, MAY 1			<u>19,444</u>
FUND BALANCE, DECEMBER 31			<u><u>\$ 27,988</u></u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI TECHNOLOGY FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Fines and Forfeitures	\$ 45,000	\$ 60,302
Investment Income	50	1,006
Total Revenues	45,050	61,308
EXPENDITURES		
Public Safety	1,000	16,329
Capital Outlay	50,000	-
Total Expenditures	51,000	16,329
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,950)	44,979
NET CHANGE IN FUND BALANCE	<u>\$ (5,950)</u>	44,979
FUND BALANCE, MAY 1		<u>72,266</u>
FUND BALANCE, DECEMBER 31		<u>\$ 117,245</u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING TWO FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Taxes		
Property Taxes	\$ 1,063,900	\$ 1,009,406
Investment Income	1,000	1,291
Total Revenues	1,064,900	1,010,697
EXPENDITURES		
General Government		
Other Contractual Services	41,800	7,015
Capital Outlay	-	820
Total Expenditures	41,800	7,835
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,023,100	1,002,862
OTHER FINANCING SOURCES (USES)		
Transfers (Out)	(295,111)	(49,324)
Total Other Financing Sources (Uses)	(295,111)	(49,324)
NET CHANGE IN FUND BALANCE	<u>\$ 727,989</u>	953,538
FUND BALANCE, MAY 1		<u>2,068,296</u>
FUND BALANCE, DECEMBER 31		<u><u>\$ 3,021,834</u></u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING THREE FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Taxes		
Property Taxes	\$ 268,300	\$ 366,782
Intergovernmental	131,413	66,165
Investment Income	50	-
Miscellaneous	41,000	13,655
Total Revenues	440,763	446,602
EXPENDITURES		
General Government		
Other Contractual Services	51,300	30,763
Total Expenditures	51,300	30,763
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	389,463	415,839
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets	1,000,000	-
Transfers In	-	3,863
Transfers (Out)	(902,425)	(752,051)
Total Other Financing Sources (Uses)	97,575	(748,188)
NET CHANGE IN FUND BALANCE	<u>\$ 487,038</u>	(332,349)
FUND BALANCE (DEFICIT), MAY 1		<u>(402,553)</u>
FUND BALANCE (DEFICIT), DECEMBER 31		<u><u>\$ (734,902)</u></u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING FOUR FUND**

For the Eight Months Ended December 31, 2018

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property Taxes	\$ 20,100	\$ 20,100	\$ 21,014
Investment Income	15	15	30
Total Revenues	20,115	20,115	21,044
EXPENDITURES			
General Government	1,800	5,184	5,184
NET CHANGE IN FUND BALANCE	<u> \$ 18,315</u>	<u> \$ 14,931</u>	15,860
FUND BALANCE, MAY 1			<u> 47,948</u>
FUND BALANCE, DECEMBER 31			<u> \$ 63,808</u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING FIVE FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Taxes		
Property Taxes	\$ 43,600	\$ 68,419
Investment Income	5	3
Miscellaneous	-	-
Total Revenues	43,605	68,422
EXPENDITURES		
General Government		
Other Contractual Services	46,300	33,914
Capital Outlay	217,000	48,721
Total Expenditures	263,300	82,635
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(219,695)	(14,213)
OTHER FINANCING SOURCES (USES)		
Transfers In	260,000	14,213
NET CHANGE IN FUND BALANCE	<u>\$ 40,305</u>	-
FUND BALANCE, MAY 1		<u>-</u>
FUND BALANCE, DECEMBER 31		<u><u>\$ -</u></u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING SIX FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Taxes		
Property Taxes	\$ 38,600	\$ 48,326
Investment Income	-	24
Total Revenues	38,600	48,350
EXPENDITURES		
General Government		
Other Contractual Services	19,850	11,138
NET CHANGE IN FUND BALANCE	<u>\$ 18,750</u>	37,212
FUND BALANCE (DEFICIT), MAY 1		<u>(359,725)</u>
FUND BALANCE (DEFICIT), DECEMBER 31		<u><u>\$ (322,513)</u></u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Taxes		
Property Taxes	\$ 218,500	\$ 232,373
Investment Income	-	36
Miscellaneous	11,000	11,370
Total Revenues	229,500	243,779
EXPENDITURES		
Culture and Recreation		
Administration	327,137	295,252
Building and Grounds	373,608	362,776
Total Expenditures	700,745	658,028
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(471,245)	(414,249)
OTHER FINANCIAL SOURCES (USES)		
Transfers In	303,410	402,624
Total Other Financing Sources (Uses)	303,410	402,624
NET CHANGE IN FUND BALANCE	<u>\$ (167,835)</u>	(11,625)
FUND BALANCE, MAY 1		11,625
FUND BALANCE, DECEMBER 31		<u>\$ -</u>

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
PARK FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
CULTURE AND RECREATION		
Administration		
Salary - Full-Time	\$ 120,589	\$ 120,242
IMRF Contributions	49,733	47,073
Social Security Contributions	22,466	24,717
Medicare Contributions	5,333	5,781
Contingency	2,300	-
Legal Services	300	-
Training and Conferences	3,100	1,853
Telephone	3,350	1,597
Utilities		
Electric	1,500	317
Gas	5,800	862
Water and Sewer Services	1,666	3,940
Employee Benefits	89,000	81,136
Unemployment Costs	5,000	-
Insurance Claim Losses	10,000	-
Maintenance of office equipment	-	762
Other Contractual Services	1,050	1,883
Uniforms	5,450	4,498
Office Supplies	500	591
Total Administration	327,137	295,252
Building and Grounds		
Salaries		
Full-Time	218,563	215,476
Part-Time	21,000	4,083
Overtime	46,675	40,490
Temporary	23,000	26,557
Telephone	1,000	1,731
Heating/Air Conditioning Maintenance Services	500	-
Other Contractual Services	4,930	10,478
Ground Supplies	14,050	22,895
Turf Supplies	7,400	1,971
Walks, Roads and Parking Lots	1,750	1,531
Building Maintenance Supplies	3,000	1,911
Playground Equipment	10,200	14,131
Athletic Field Materials	8,990	8,057
Electrical Supplies	1,000	890
Hand Tools	750	576
General Equipment Parts	9,250	10,136
Other Supplies	1,550	1,863
Total Building and Grounds	373,608	362,776
TOTAL EXPENDITURES	\$ 700,745	\$ 658,028

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Intergovernmental		
Motor Fuel Tax Allotment	\$ 361,800	\$ 375,463
Investment Income	400	2,349
Total Revenues	362,200	377,812
EXPENDITURES		
None	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	362,200	377,812
OTHER FINANCING SOURCES (USES)		
Transfers (Out)	(351,667)	(351,667)
NET CHANGE IN FUND BALANCE	\$ 10,533	26,145
FUND BALANCE, MAY 1		232,902
FUND BALANCE, DECEMBER 31		\$ 259,047

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
REVENUES		
Taxes		
Hotel/Motel Taxes	\$ 68,000	\$ 74,332
Investment Income	40	464
Total Revenues	68,040	74,796
EXPENDITURES		
General Government	5,000	5,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	63,040	69,796
OTHER FINANCING SOURCES (USES)		
Transfers (Out)	(87,000)	(87,000)
NET CHANGE IN FUND BALANCE	<u>\$ (23,960)</u>	(17,204)
FUND BALANCE, MAY 1		<u>46,168</u>
FUND BALANCE, DECEMBER 31		<u>\$ 28,964</u>

ENTERPRISE FUNDS

Water Supply Fund - to account for the provision of water services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service and billing collection.

Waste Water Fund - to account for the sewer repair and improvements services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, related debt service and billing collection.

Swim Pool Fund - to account for the operations and maintenance of the pool facilities. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and admissions.

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
WATER SUPPLY FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
OPERATING REVENUES		
Charges for Services	\$ 3,515,935	\$ 3,402,930
Total Operating Revenues	3,515,935	3,402,930
OPERATING EXPENSES EXCLUDING DEPRECIATION		
Administration	1,044,570	902,940
Water Operations	5,603,229	2,592,934
Total Operating Expenses	6,647,799	3,495,874
OPERATING INCOME (LOSS)	(3,131,864)	(92,944)
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	4,000	11,134
Connection Fees	15,500	11,161
Total Non-Operating Revenues (Expenses)	19,500	22,295
CAPITAL GRANTS AND CONTRIBUTIONS	96,000	297,741
INCOME (LOSS) BEFORE TRANSFERS	(3,016,364)	227,092
TRANSFERS		
Transfers In	649,749	230,601
Total Transfers	649,749	230,601
CHANGE IN NET POSITION (BUDGETARY BASIS)	(2,366,615)	457,693
ADJUSTMENTS TO GAAP BASIS		
Proceeds from IEPA loans	2,490,400	-
Principal Retirement	-	32,819
Change in IMRF net pension liability and pension items	-	50,022
Change in Total OPEB Liability and OPEB items	-	(5,021)
Capital Outlay Capitalized	-	436,382
Depreciation and Amortization	-	(336,721)
Total Adjustments to GAAP Basis	2,490,400	177,481
CHANGE IN NET POSITION (GAAP BASIS)	\$ 123,785	635,174
NET POSITION, MAY 1		15,426,674
Change in Accounting Principle		(257,879)
NET POSITION, MAY 1, RESTATED		15,168,795
NET POSITION, DECEMBER 31		\$ 15,803,969

(See independent auditor's report.)

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATER SUPPLY FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
OPERATING EXPENSES		
Administration		
Salary		
Full-Time	\$ 318,024	\$ 253,379
Part-Time	14,305	11,619
Overtime	30,750	26,749
Temporary	20,828	23,089
IMRF	51,195	47,218
FICA	30,902	26,649
Medicare	7,480	5,702
Legal Notices	1,000	770
Training and Conferences	3,050	585
Telephone	3,600	3,897
Employee Benefits	89,000	76,519
Insurance Claim Losses	4,000	-
Maintenance of Mobile Equipment	14,939	14,939
Contractual Maintenance of Equipment	1,156	1,156
Maintenance of Office Equipment	2,600	1,023
Maintenance of Radio Equipment	1,011	1,011
Engineering Services	7,000	12,625
Administrative Services	305,873	305,873
Other Contractual Services	30,000	22,422
Uniforms	2,700	2,696
Dues and Publications	2,755	281
Gasoline	15,583	15,583
Motor Vehicle Parts and Accessories	4,000	4,000
Office Supplies	1,000	484
Other Supplies	1,000	919
IEPA Loan Repayments	32,819	32,819
Capital Outlay	42,000	6,025
Noncapital Outlay	6,000	4,908
Total Administration	1,044,570	902,940

VILLAGE OF VILLA PARK, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WATER SUPPLY FUND

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
OPERATING EXPENSES (Continued)		
Water Operations		
Purchase of Water	\$ 1,912,600	\$ 1,837,260
Utilities		
Electric	22,000	16,216
Gas	1,800	1,933
Maintenance of Controls	1,500	-
Meter Repairs	16,000	15,794
Disposal Expense	16,500	7,940
Engineering Services	339,455	52,173
Water and Sewer Service	-	82
Laboratory Testing	15,000	10,956
Other Contractual Services	28,230	9,745
Chemicals	100	-
Hand Tools	500	647
Asphalt Mix	5,000	4,478
Stone	12,000	8,581
Concrete - Redi Mix	5,000	8,687
Valves	8,000	7,628
Watermain Repair Parts	12,000	10,802
Service Connection Materials	4,000	4,043
Water Meters	77,000	78,007
Fire Hydrant Parts	12,000	11,549
Other Supplies	7,500	8,667
Capital Outlay	3,093,544	483,041
Noncapital Outlay	13,500	14,705
Total Water Operations	5,603,229	2,592,934
TOTAL OPERATING EXPENSES EXCLUDING DEPRECIATION	\$ 6,647,799	\$ 3,495,874

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
WASTE WATER FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
OPERATING REVENUES		
Charges for Services	\$ 1,586,607	\$ 1,532,714
Total Operating Revenues	<u>1,586,607</u>	<u>1,532,714</u>
OPERATING EXPENSES EXCLUDING DEPRECIATION		
Administration	875,870	762,718
Operations	<u>4,649,703</u>	<u>1,026,353</u>
Total Operating Expenses	<u>5,525,573</u>	<u>1,789,071</u>
OPERATING INCOME (LOSS)	<u>(3,938,966)</u>	<u>(256,357)</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	700	12,231
Connection Fees	8,000	4,176
Miscellaneous	<u>300</u>	<u>2,141</u>
Total Non-Operating Revenues (Expenses)	<u>9,000</u>	<u>18,548</u>
CAPITAL GRANTS AND CONTRIBUTIONS	<u>849,000</u>	<u>494,100</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(3,080,966)</u>	<u>256,291</u>
TRANSFERS		
Transfers In	828,631	234,064
Transfers (Out)	<u>(60,069)</u>	<u>-</u>
Total Transfers	<u>768,562</u>	<u>234,064</u>
CHANGE IN NET POSITION (BUDGETARY BASIS)	<u>(2,312,404)</u>	<u>490,355</u>
ADJUSTMENTS TO GAAP BASIS		
Proceeds from IEPA loans	2,760,985	-
Principal Retirement	-	80,760
Change in IMRF Net Pension Liability and Pension Items	-	40,509
Change in Total OPEB Liability and OPEB items	-	(4,793)
Capital Outlay Capitalized	-	177,224
Depreciation	<u>-</u>	<u>(457,152)</u>
Total Adjustments to GAAP Basis	<u>2,760,985</u>	<u>(163,452)</u>
CHANGE IN NET POSITION (GAAP BASIS)	<u><u>\$ 448,581</u></u>	<u>326,903</u>
NET POSITION, MAY 1		<u>14,515,885</u>
Change in Accounting Principle		<u>(246,159)</u>
NET POSITION, MAY 1, RESTATED		<u>14,269,726</u>
NET POSITION, DECEMBER 31		<u><u>\$ 14,596,629</u></u>

(See independent auditor's report.)

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WASTE WATER FUND**

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
OPERATING EXPENSES		
Administration		
Salary		
Full-Time	\$ 334,017	\$ 306,235
Part-Time	30,820	22,869
Overtime	29,325	16,716
Temporary	20,828	25,200
IMRF	47,857	42,473
FICA	25,285	24,481
Medicare	5,913	5,194
Legal Notices	1,000	1,561
Training and Conferences	3,900	495
Telephone	3,000	1,411
Employee Benefits	76,000	73,041
Insurance Claim Losses	7,000	3,235
Maintenance of Mobile Equipment	12,954	12,954
Contractual Maintenance of Equipment	1,020	1,090
Maintenance of Office Equipment	950	952
Engineering Services	10,000	-
Administrative Services	89,198	85,200
Other Contractual Services	25,046	13,187
Uniforms	2,700	2,279
Dues and Publications	10,650	9,810
Gasoline	11,294	11,294
Motor Vehicle Parts and Accessories	2,807	2,807
Office Supplies	1,000	472
Other Supplies	1,000	486
IEPA Loan Repayments	77,106	90,998
Capital Outlay	40,000	4,025
Noncapital Outlay	5,200	4,253
Total Administration	875,870	762,718

VILLAGE OF VILLA PARK, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WASTE WATER FUND

For the Eight Months Ended December 31, 2018

	Original and Final Budget	Actual
OPERATING EXPENSES (Continued)		
Sanitary Sewer Operations		
Utilities		
Electric	\$ 30,000	\$ 29,444
Gas	4,000	3,265
Lombard Sewer Service	3,000	2,011
Maintenance of Controls	3,000	3,017
Rental of Equipment	250	-
Disposal Expense	6,500	5,050
Engineering Services	448,768	200,721
Legal Notices	-	216
Laboratory Testing	4,000	4,275
Other Contractual Services	71,800	61,807
Chemicals	8,000	10,220
Hand Tools	300	199
Asphalt Mix	3,000	1,620
Stone	5,000	4,878
Concrete - Redi Mix	5,000	4,475
Manhole Materials	3,500	3,084
Sewermain Repair Parts	3,000	-
Other Supplies	7,000	7,090
Capital Outlay	4,022,585	672,785
Noncapital Outlay	21,000	12,196
Total Sanitary Sewer Operations	4,649,703	1,026,353
TOTAL OPERATING EXPENSES EXCLUDING DEPRECIATION	\$ 5,525,573	\$ 1,789,071

VILLAGE OF VILLA PARK, ILLINOIS**SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
SWIM POOL FUND**

For the Eight Months Ended December 31, 2018

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for Services	\$ 109,000	\$ 109,000	\$ 83,651
Total Operating Revenues	109,000	109,000	83,651
OPERATING EXPENSES			
Administration	53,043	53,043	46,685
Operations	96,483	96,483	86,318
Maintenance	30,113	30,113	46,037
Total Operating Expenses	179,639	179,639	179,040
OPERATING INCOME (LOSS)	(70,639)	(70,639)	(95,389)
NON-OPERATING REVENUES (EXPENSES)			
Investment Income	30	30	-
Miscellaneous	5,000	5,000	2,209
Total Non-Operating Revenues (Expenses)	5,030	5,030	2,209
INCOME (LOSS) BEFORE TRANSFERS	(65,609)	(65,609)	(93,180)
TRANSFERS			
Transfers In	100,000	100,000	111,463
CHANGE IN NET POSITION (BUDGETARY BASIS)	34,391	34,391	18,283
ADJUSTMENTS TO GAAP BASIS			
Depreciation	-	(20,167)	(12,503)
Total Adjustments to GAAP Basis	-	(20,167)	(12,503)
CHANGE IN NET POSITION (GAAP BASIS)	\$ 34,391	\$ 14,224	5,780
NET POSITION, MAY 1			1,084,463
NET POSITION, DECEMBER 31			\$ 1,090,243

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
SWIM POOL FUND**

For the Eight Months Ended December 31, 2018

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Administration			
Salary - Temporary	\$ 15,164	\$ 15,164	\$ 10,978
Social Security Contributions	9,202	9,202	4,478
Medicare Contributions	2,152	2,152	1,047
Training and Conferences	600	600	600
Telephone	3,050	3,050	1,184
Utilities			
Electric	6,500	6,500	8,791
Gas	3,200	3,200	5,763
Water and Sewer Services	11,225	11,225	12,760
Office Supplies	1,950	1,950	1,084
Total Administration	53,043	53,043	46,685
Operations			
Salary - Temporary	84,877	84,877	78,771
Noncapital Outlay	2,262	2,262	-
Other Contractual Services	2,400	2,400	2,758
Program Supplies	3,550	3,550	2,105
Uniforms	3,394	3,394	2,684
Total Operations	96,483	96,483	86,318
Maintenance			
Salary - Temporary	8,613	8,613	8,786
Other Contractual Services	4,500	4,500	4,336
Chemicals	8,600	8,600	13,058
Janitorial Supplies	2,500	2,500	3,774
Building Maintenance Supplies	575	575	1,823
General Equipment Parts	5,325	5,325	14,260
Total Maintenance	30,113	30,113	46,037
TOTAL OPERATING EXPENSES	\$ 179,639	\$ 179,639	\$ 179,040

FIDUCIARY FUNDS

PENSION TRUST FUNDS

Police Pension Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by sworn police personnel at rates fixed by state statutes and by the Village based upon an annual actuarial valuation.

Firefighters' Pension Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by sworn fire personnel at rates fixed by state statutes and by the Village based upon an annual actuarial valuation.

VILLAGE OF VILLA PARK, ILLINOIS

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS**

December 31, 2018

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Cash Equivalents	\$ 1,851,115	\$ 202,279	\$ 2,053,394
Investments, at Fair Value			
U.S. Government and U.S. Agency Securities	6,462,464	6,063,052	12,525,516
State and Local Obligations	1,101,639	832,650	1,934,289
Corporate Obligations	2,479,621	1,050,578	3,530,199
Mutual Funds	13,619,800	8,724,081	22,343,881
Annuities	151,786	-	151,786
Common Stocks	1,677,542	-	1,677,542
Accrued Interest	76,677	49,963	126,640
Due from Village	1,669	-	1,669
Prepaid Items	2,475	4,021	6,496
Total Assets	27,424,788	16,926,624	44,351,412
LIABILITIES			
Accounts Payable	6,322	10,170	16,492
Total Liabilities	6,322	10,170	16,492
NET POSITION RESTRICTED FOR PENSIONS	<u>\$ 27,418,466</u>	<u>\$ 16,916,454</u>	<u>\$ 44,334,920</u>

VILLAGE OF VILLA PARK, ILLINOIS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION PENSION TRUST FUNDS

For the Eight Months Ended December 31, 2018

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 1,857,093	\$ 1,026,906	\$ 2,883,999
Plan Members	222,761	154,753	377,514
Total Contributions	2,079,854	1,181,659	3,261,513
Investment Income			
Net Depreciation in the Fair Value of Investments	(2,068,764)	(1,214,215)	(3,282,979)
Interest	1,050,697	647,044	1,697,741
Total Investment Income	(1,018,067)	(567,171)	(1,585,238)
Less Investment Expense	(39,919)	(23,678)	(63,597)
Net Investment Income	(1,057,986)	(590,849)	(1,648,835)
Total Additions	1,021,868	590,810	1,612,678
DEDUCTIONS			
Pension Benefits and Refunds	140,765	748,732	889,497
Administrative Expenses	2,006,636	35,438	2,042,074
Total Deductions	2,147,401	784,170	2,931,571
NET DECREASE	(1,125,533)	(193,360)	(1,318,893)
NET POSITION RESTRICTED FOR PENSIONS			
May 1	28,543,999	17,109,814	45,653,813
December 31	\$ 27,418,466	\$ 16,916,454	\$ 44,334,920

SUPPLEMENTAL SCHEDULES

VILLAGE OF VILLA PARK, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BONDS, SERIES 2014

December 31, 2018

Date of Issue	December 8, 2014
Date of Maturity	December 15, 2034
Authorized Issue	\$9,405,000
Denomination of Bonds	\$5,000
Interest Rate	4%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ -	\$ 376,200	\$ 376,200	2019	\$ 188,100	2019	\$ 188,100
2019	-	376,200	376,200	2020	188,100	2020	188,100
2020	-	376,200	376,200	2021	188,100	2021	188,100
2021	-	376,200	376,200	2022	188,100	2022	188,100
2022	-	376,200	376,200	2023	188,100	2023	188,100
2023	-	376,200	376,200	2024	188,100	2024	188,100
2024	-	376,200	376,200	2025	188,100	2025	188,100
2025	430,000	376,200	806,200	2026	188,100	2026	188,100
2026	975,000	359,000	1,334,000	2027	179,500	2027	179,500
2027	1,015,000	320,000	1,335,000	2028	160,000	2028	160,000
2028	1,055,000	279,400	1,334,400	2029	139,700	2029	139,700
2029	1,095,000	237,200	1,332,200	2030	118,600	2030	118,600
2030	1,140,000	193,400	1,333,400	2031	96,700	2031	96,700
2031	1,185,000	147,800	1,332,800	2032	73,900	2032	73,900
2032	1,230,000	100,400	1,330,400	2033	50,200	2033	50,200
2033	1,280,000	51,200	1,331,200	2034	25,600	2034	25,600
	<u>\$ 9,405,000</u>	<u>\$ 4,698,000</u>	<u>\$ 14,103,000</u>		<u>\$ 2,349,000</u>		<u>\$ 2,349,000</u>

VILLAGE OF VILLA PARK, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BONDS, SERIES 2015**

December 31, 2018

Date of Issue	February 17, 2015
Date of Maturity	December 15, 2025
Authorized Issue	\$8,850,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 3.50%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 760,000	\$ 195,250	\$ 955,250	2019	\$ 97,625	2019	\$ 97,625
2019	790,000	164,850	954,850	2020	82,425	2020	82,425
2020	820,000	133,250	953,250	2021	66,625	2021	66,625
2021	845,000	108,650	953,650	2022	54,325	2022	54,325
2022	870,000	83,300	953,300	2023	41,650	2023	41,650
2023	900,000	52,850	952,850	2024	26,425	2024	26,425
2024	610,000	21,350	631,350	2025	10,675	2025	10,675
	<u>\$ 5,595,000</u>	<u>\$ 759,500</u>	<u>\$ 6,354,500</u>		<u>\$ 379,750</u>		<u>\$ 379,750</u>

VILLAGE OF VILLA PARK, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
 GENERAL OBLIGATION REFUNDING BONDS
 (ALTERNATE REVENUE SOURCE), SERIES 2017

December 31, 2018

Date of Issue	March 10, 2017
Date of Maturity	December 15, 2027
Authorized Issue	\$3,010,000
Denomination of Bonds	\$5,000
Interest Rates	2% to 4%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 290,000	\$ 109,100	\$ 399,100	2019	\$ 54,550	2019	\$ 54,550
2019	295,000	100,400	395,400	2020	50,200	2020	50,200
2020	305,000	91,550	396,550	2021	45,775	2021	45,775
2021	315,000	82,400	397,400	2022	41,200	2022	41,200
2022	330,000	69,800	399,800	2023	34,900	2023	34,900
2023	340,000	56,600	396,600	2024	28,300	2024	28,300
2024	355,000	43,000	398,000	2025	21,500	2025	21,500
2025	370,000	28,800	398,800	2026	14,400	2026	14,400
2026	350,000	14,000	364,000	2027	7,000	2027	7,000
	<u>\$ 2,950,000</u>	<u>\$ 595,650</u>	<u>\$ 3,545,650</u>		<u>\$ 297,825</u>		<u>\$ 297,825</u>

VILLAGE OF VILLA PARK, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION ALTERNATE BONDS
(SALES TAX ALTERNATE REVENUE SOURCE), SERIES 2017B**

December 31, 2018

Date of Issue	August 1, 2017
Date of Maturity	December 15, 2022
Authorized Issue	\$1,150,000
Denomination of Bonds	\$5,000
Interest Rates	2% to 3%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 225,000	\$ 28,200	\$ 253,200	2019	\$ 14,100	2019	\$ 14,100
2019	230,000	21,450	251,450	2020	10,725	2020	10,725
2020	240,000	14,550	254,550	2021	7,275	2021	7,275
2021	245,000	7,350	252,350	2022	3,675	2022	3,675
	<u>\$ 940,000</u>	<u>\$ 71,550</u>	<u>\$ 1,011,550</u>		<u>\$ 35,775</u>		<u>\$ 35,775</u>

VILLAGE OF VILLA PARK, ILLINOIS

LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION LIBRARY BONDS, SERIES 2017C

December 31, 2018

Date of Issue	August 1, 2017
Date of Maturity	December 15, 2036
Authorized Issue	\$5,000,000
Denomination of Bonds	\$5,000
Interest Rates	3% to 4%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 200,000	\$ 193,400	\$ 393,400	2019	\$ 96,700	2019	\$ 96,700
2019	200,000	187,400	387,400	2020	93,700	2020	93,700
2020	200,000	179,400	379,400	2021	89,700	2021	89,700
2021	215,000	171,400	386,400	2022	85,700	2022	85,700
2022	225,000	162,800	387,800	2023	81,400	2023	81,400
2023	230,000	153,800	383,800	2024	76,900	2024	76,900
2024	240,000	144,600	384,600	2025	72,300	2025	72,300
2025	250,000	135,000	385,000	2026	67,500	2026	67,500
2026	260,000	125,000	385,000	2027	62,500	2027	62,500
2027	270,000	114,600	384,600	2028	57,300	2028	57,300
2028	280,000	103,800	383,800	2029	51,900	2029	51,900
2029	295,000	92,600	387,600	2030	46,300	2030	46,300
2030	305,000	80,800	385,800	2031	40,400	2031	40,400
2031	315,000	68,600	383,600	2032	34,300	2032	34,300
2032	330,000	56,000	386,000	2033	28,000	2033	28,000
2033	345,000	42,800	387,800	2034	21,400	2034	21,400
2034	355,000	29,000	384,000	2035	14,500	2035	14,500
2035	370,000	14,800	384,800	2036	7,400	2036	7,400
	<u>\$ 4,885,000</u>	<u>\$ 2,055,800</u>	<u>\$ 6,940,800</u>		<u>\$ 1,027,900</u>		<u>\$ 1,027,900</u>

VILLAGE OF VILLA PARK, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION ALTERNATE BONDS
(SALES TAX ALTERNATE REVENUE SOURCE), SERIES 2018A

December 31, 2018

Date of Issue	February 27, 2018
Date of Maturity	December 15, 2031
Authorized Issue	\$2,645,000
Denomination of Bonds	\$5,000
Interest Rates	3% to 5%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 120,000	\$ 109,550	\$ 229,550	2019	\$ 54,775	2019	\$ 54,775
2019	125,000	105,950	230,950	2020	52,975	2020	52,975
2020	130,000	102,200	232,200	2021	51,100	2021	51,100
2021	135,000	97,000	232,000	2022	48,500	2022	48,500
2022	185,000	91,600	276,600	2023	45,800	2023	45,800
2023	195,000	84,200	279,200	2024	42,100	2024	42,100
2024	200,000	76,400	276,400	2025	38,200	2025	38,200
2025	215,000	68,400	283,400	2026	34,200	2026	34,200
2026	210,000	60,000	270,000	2027	30,000	2027	30,000
2027	230,000	49,250	279,250	2028	24,625	2028	24,625
2028	240,000	37,750	277,750	2029	18,875	2029	18,875
2029	250,000	25,750	275,750	2030	12,875	2030	12,875
2030	265,000	13,250	278,250	2031	6,625	2031	6,625
	<u>\$ 2,500,000</u>	<u>\$ 921,300</u>	<u>\$ 3,421,300</u>		<u>\$ 460,650</u>		<u>\$ 460,650</u>

VILLAGE OF VILLA PARK, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIBRARY BONDS, SERIES 2018B

December 31, 2018

Date of Issue	February 27, 2018
Date of Maturity	December 15, 2036
Authorized Issue	\$5,600,000
Denomination of Bonds	\$5,000
Interest Rates	3% to 5%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 205,000	\$ 249,050	\$ 454,050	2019	\$ 124,525	2019	\$ 124,525
2019	210,000	240,850	450,850	2020	120,425	2020	120,425
2020	220,000	232,450	452,450	2021	116,225	2021	116,225
2021	230,000	223,650	453,650	2022	111,825	2022	111,825
2022	240,000	214,450	454,450	2023	107,225	2023	107,225
2023	245,000	204,850	449,850	2024	102,425	2024	102,425
2024	255,000	195,050	450,050	2025	97,525	2025	97,525
2025	265,000	184,850	449,850	2026	92,425	2026	92,425
2026	280,000	174,250	454,250	2027	87,125	2027	87,125
2027	290,000	160,250	450,250	2028	80,125	2028	80,125
2028	305,000	145,750	450,750	2029	72,875	2029	72,875
2029	320,000	130,500	450,500	2030	65,250	2030	65,250
2030	335,000	114,500	449,500	2031	57,250	2031	57,250
2031	355,000	97,750	452,750	2032	48,875	2032	48,875
2032	370,000	80,000	450,000	2033	40,000	2033	40,000
2033	390,000	61,500	451,500	2034	30,750	2034	30,750
2034	410,000	42,000	452,000	2035	21,000	2035	21,000
2035	430,000	21,500	451,500	2036	10,750	2036	10,750
	<u>\$ 5,355,000</u>	<u>\$ 2,773,200</u>	<u>\$ 8,128,200</u>		<u>\$ 1,386,600</u>		<u>\$ 1,386,600</u>

VILLAGE OF VILLA PARK, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION ALTERNATE BONDS
(SALES TAX ALTERNATE REVENUE SOURCE), SERIES 2018C

December 31, 2018

Date of Issue	September 18, 2018
Date of Maturity	December 15, 2028
Authorized Issue	\$8,110,000
Denomination of Bonds	\$5,000
Interest Rates	3% to 5%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 325,000	\$ 355,000	\$ 680,000	2019	\$ 177,500	2019	\$ 177,500
2019	415,000	345,250	760,250	2020	172,625	2020	172,625
2020	505,000	332,800	837,800	2021	166,400	2021	166,400
2021	595,000	312,600	907,600	2022	156,300	2022	156,300
2022	700,000	288,800	988,800	2023	144,400	2023	144,400
2023	820,000	260,800	1,080,800	2024	130,400	2024	130,400
2024	950,000	228,000	1,178,000	2025	114,000	2025	114,000
2025	1,095,000	190,000	1,285,000	2026	95,000	2026	95,000
2026	1,260,000	135,250	1,395,250	2027	67,625	2027	67,625
2027	1,445,000	72,250	1,517,250	2028	36,125	2028	36,125
	<u>\$ 8,110,000</u>	<u>\$ 2,520,750</u>	<u>\$ 10,630,750</u>		<u>\$ 1,260,375</u>		<u>\$ 1,260,375</u>

VILLAGE OF VILLA PARK, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIMITED TAX BONDS, SERIES 2018D**

December 31, 2018

Date of Issue	December 6, 2018
Date of Maturity	December 15, 2019
Authorized Issue	\$633,520
Denomination of Bonds	\$5,000
Interest Rates	2.72%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Republic Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 633,520	\$ 15,556	\$ 649,076	2019	\$ 7,778	2019	\$ 7,778
	<u>\$ 633,520</u>	<u>\$ 15,556</u>	<u>\$ 649,076</u>		<u>\$ 7,778</u>		<u>\$ 7,778</u>

VILLAGE OF VILLA PARK, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
IEPA LOAN #L17-298700 OF 2009

December 31, 2018

Date of Issue	May 12, 2008
Date of Maturity	April 29, 2029
Authorized Issue	\$732,157
Interest Rates	2.50%
Interest Dates	April 29 and October 29
Principal Maturity Date	April 29
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Total	April 29	Amount	October 29	Amount
2019	\$ 37,148	\$ 10,773	\$ 47,921	2019	\$ 5,502	2019	\$ 5,271
2020	38,083	9,838	47,921	2020	5,038	2020	4,800
2021	39,041	8,880	47,921	2021	4,561	2021	4,319
2022	40,023	7,898	47,921	2022	4,073	2022	3,825
2023	41,029	6,891	47,920	2023	3,573	2023	3,318
2024	42,062	5,859	47,921	2024	3,060	2024	2,799
2025	43,120	4,801	47,921	2025	2,534	2025	2,267
2026	44,205	3,716	47,921	2026	1,995	2026	1,721
2027	45,317	2,604	47,921	2027	1,443	2027	1,161
2028	46,457	1,465	47,922	2028	877	2028	588
2029	23,664	296	23,960	2029	296	2029	-
	<u>\$ 440,149</u>	<u>\$ 63,021</u>	<u>\$ 503,170</u>		<u>\$ 32,952</u>		<u>\$ 30,069</u>

VILLAGE OF VILLA PARK, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
IEPA LOAN #L17-2788 OF 2009**

December 31, 2018

Date of Issue	January 8, 2007
Date of Maturity	July 1, 2024
Authorized Issue	\$317,805
Interest Rates	2.50%
Interest Dates	January 1 and July 1
Principal Maturity Date	July 1
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on		
	Principal	Interest	Total	January 1	Amount	July 1
2019	\$ 11,492	\$ 3,508	\$ 15,000	2019	\$ -	2019
2020	23,418	2,933	26,351	2020	1,539	2020
2021	24,007	2,343	26,350	2021	1,246	2021
2022	24,611	1,739	26,350	2022	946	2022
2023	25,230	1,121	26,351	2023	639	2023
2024	25,866	486	26,352	2024	323	2024
	<u>\$ 134,624</u>	<u>\$ 12,130</u>	<u>\$ 146,754</u>		<u>\$ 4,693</u>	<u>\$ 5,612</u>

VILLAGE OF VILLA PARK, ILLINOIS

LONG-TERM DEBT REQUIREMENTS

IEPA LOAN #L17-304900 OF 2010

December 31, 2018

Date of Issue	March 23, 2009
Date of Maturity	October 28, 2030
Authorized Issue	\$1,558,787
Interest Rates	0%
Principal Maturity Date	October 28
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total
2019	\$ 79,938	\$ -	\$ 79,938
2020	79,938	-	79,938
2021	79,938	-	79,938
2022	79,938	-	79,938
2023	79,938	-	79,938
2024	79,938	-	79,938
2025	79,938	-	79,938
2026	79,937	-	79,937
2027	79,937	-	79,937
2028	79,937	-	79,937
2029	79,937	-	79,937
2030	79,937	-	79,937
	<u>\$ 959,251</u>	<u>\$ -</u>	<u>\$ 959,251</u>

VILLAGE OF VILLA PARK, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
IEPA LOAN #L17-339600 OF 2010**

December 31, 2018

Date of Issue	April 27, 2009
Date of Maturity	October 30, 2030
Authorized Issue	\$1,279,964
Interest Rates	0%
Principal Maturity Date	October 30
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total
2019	\$ 65,639	\$ -	\$ 65,639
2020	65,639	-	65,639
2021	65,639	-	65,639
2022	65,639	-	65,639
2023	65,639	-	65,639
2024	65,639	-	65,639
2025	65,639	-	65,639
2026	65,639	-	65,639
2027	65,640	-	65,640
2028	65,640	-	65,640
2029	65,640	-	65,640
2030	65,640	-	65,640
	<u>\$ 787,672</u>	<u>\$ -</u>	<u>\$ 787,672</u>

VILLAGE OF VILLA PARK, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
DEBT CERTIFICATES OF 2011D**

December 31, 2018

Date of Issue	October 18, 2011
Date of Maturity	December 15, 2022
Authorized Issue	\$1,120,000
Denomination of Bonds	\$5,000
Interest Rates	2% to 3%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2018	\$ 110,000	\$ 12,650	\$ 122,650	2019	\$ 6,325	2019	\$ 6,325
2019	115,000	9,626	124,626	2020	4,813	2020	4,813
2020	115,000	6,463	121,463	2021	3,231	2021	3,232
2021	120,000	3,300	123,300	2022	1,650	2022	1,650
	<u>\$ 460,000</u>	<u>\$ 32,039</u>	<u>\$ 492,039</u>		<u>\$ 16,019</u>		<u>\$ 16,020</u>

VILLAGE OF VILLA PARK, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
EQUIPMENT INSTALLMENT CONTRACT OF 2016**

December 31, 2018

Date of Issue	May 17, 2016
Date of Maturity	May 17, 2020
Authorized Issue	\$276,176
Interest Rates	2.62%
Interest Dates	May 17
Principal Maturity Date	May 17
Payable at	PNC Equipment Finance, LLC

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total
2019	\$ 55,198	\$ 2,930	\$ 58,128
2020	56,644	1,484	58,128
	<u>\$ 111,842</u>	<u>\$ 4,414</u>	<u>\$ 116,256</u>

VILLAGE OF VILLA PARK, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
EQUIPMENT INSTALLMENT CONTRACT OF 2017**

December 31, 2018

Date of Issue	April 1, 2017
Date of Maturity	May 15, 2021
Authorized Issue	\$216,811
Interest Rates	2.35%
Interest Dates	May 15
Principal Maturity Date	May 15
Payable at	American Capital Financial Services, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total
2019	\$ 42,463	\$ 3,067	\$ 45,530
2020	43,462	2,068	45,530
2021	44,483	1,046	45,529
	<u>\$ 130,408</u>	<u>\$ 6,181</u>	<u>\$ 136,589</u>

VILLAGE OF VILLA PARK, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT**

For the Eight Months Ended December 31, 2018

CSFA Number	Program Name	State	Federal	Other	Total
420-00-0505	Grants Management Program	\$ -	\$ -	\$ -	\$ -
494-00-1000	Illinois Transportation Enhancer	-	-	-	-
494-00-1005	Local Federal Bridge Program	-	-	-	-
494-00-1488	Motor Fuel Tax Program	352,379	-	-	352,379
494-010-0343	State and Community Highway	24,670	-	-	24,670
494-42-0495	Local Surface Transportation Pro	160,471	-	33,187	193,658
532-60-1524	Illinois Green Infrastructure Gra	36,660	-	12,220	48,880
	Other Grant Programs and Activ	-	1,062,300	-	1,062,300
	All other costs not allocated	-	-	30,719,294	30,719,294
TOTALS		<u>\$ 574,180</u>	<u>\$ 1,062,300</u>	<u>\$ 30,764,701</u>	<u>\$ 32,401,181</u>

STATISTICAL SECTION

This part of the Village of Villa Park, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Pages</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	149-158
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue sources.	159-165
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	166-169
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	170-171
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	172-176

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

VILLAGE OF VILLA PARK, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	April 30, 2010	April 30, 2011	April 30, 2012	April 30, 2013
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	\$ 15,735,055	\$ 6,743,127	\$ 9,736,131	\$ 11,767,420
Restricted	258,668	5,685,384	4,239,369	3,866,103
Unrestricted	732,245	5,238,336	6,843,427	7,606,706
TOTAL GOVERNMENTAL ACTIVITIES	\$ 16,725,968	\$ 17,666,847	\$ 20,818,927	\$ 23,240,229
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	\$ 28,974,531	\$ 28,507,797	\$ 28,164,447	\$ 30,071,036
Unrestricted	2,154,613	2,659,256	2,866,972	2,692,592
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 31,129,144	\$ 31,167,053	\$ 31,031,419	\$ 32,763,628
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	\$ 44,709,586	\$ 35,250,924	\$ 37,900,578	\$ 41,838,456
Restricted	258,668	5,685,384	4,239,369	3,866,103
Unrestricted	2,886,858	7,897,592	9,710,399	10,299,298
TOTAL PRIMARY GOVERNMENT	\$ 47,855,112	\$ 48,833,900	\$ 51,850,346	\$ 56,003,857

Note: The Village implemented GASB Statement No. 68 for the year ended April 30, 2016 and GASB Statement No. 75

*The Village changed its fiscal year end from April 30 to December 31 for the period December 31, 2018.

April 30, 2014	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018*
\$ 14,476,354	\$ 16,147,888	\$ 19,136,263	\$ 15,830,741	\$ 17,196,747	\$ 24,348,755
3,212,677	2,612,296	1,747,966	2,283,466	2,808,427	4,378,202
8,204,921	7,149,425	(28,694,905)	(29,015,047)	(31,928,616)	(39,182,296)
\$ 25,893,952	\$ 25,909,609	\$ (7,810,676)	\$ (10,900,840)	\$ (11,923,442)	\$ (10,455,339)
\$ 29,938,366	\$ 29,614,443	\$ 30,253,826	\$ 29,896,569	\$ 29,643,197	\$ 29,564,006
3,288,321	2,715,054	1,449,725	1,022,176	1,383,825	1,926,835
\$ 33,226,687	\$ 32,329,497	\$ 31,703,551	\$ 30,918,745	\$ 31,027,022	\$ 31,490,841
\$ 44,414,720	\$ 45,762,331	\$ 49,390,089	\$ 45,727,310	\$ 46,839,944	\$ 53,912,761
3,212,677	2,612,296	1,747,966	2,283,466	2,808,427	4,378,202
11,493,242	9,864,479	(27,245,180)	(27,992,871)	(30,544,791)	(37,255,461)
\$ 59,120,639	\$ 58,239,106	\$ 23,892,875	\$ 20,017,905	\$ 19,103,580	\$ 21,035,502

for the eight months ended December 31, 2018.

VILLAGE OF VILLA PARK, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	April 30, 2010	April 30, 2011	April 30, 2012	April 30, 2013
EXPENSES				
Governmental Activities				
General Government	\$ 8,376,207	\$ 9,348,952	\$ 8,797,459	\$ 8,110,632
Public Safety	9,457,256	8,623,794	8,324,439	9,081,090
Public Works	2,614,250	2,168,619	2,227,438	3,119,986
Culture and Recreation	2,685,213	2,499,034	2,446,127	2,536,345
Interest Expense	1,180,786	1,707,684	1,020,225	935,556
Total Governmental Activities Expenses	24,313,712	24,348,083	22,815,688	23,783,609
Business-Type Activities				
Water Supply	3,319,640	3,403,961	3,410,067	3,689,304
Waste Water	1,809,972	1,532,643	1,662,091	1,666,752
Swim Pool	253,477	275,607	261,210	274,155
Total Business-Type Activities Expenses	5,383,089	5,212,211	5,333,368	5,630,211
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 29,696,801	\$ 29,560,294	\$ 28,149,056	\$ 29,413,820
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	\$ 4,252,097	\$ 3,755,931	\$ 3,768,240	\$ 3,856,912
Public Safety	1,713,138	1,054,205	1,064,812	1,229,031
Public Works	-	-	113,447	1,917
Culture and Recreation	720,629	756,434	726,349	642,355
Operating Grants and Contributions	666,337	721,518	697,817	675,566
Capital Grants and Contributions	-	1,061,758	537,711	941,621
Total Governmental Activities Program Revenues	7,352,201	7,349,846	6,908,376	7,347,402
Business-Type Activities				
Charges for Services				
Water Supply	3,177,245	3,356,082	3,605,300	3,998,276
Waste Water	1,479,013	1,586,685	1,563,264	1,564,621
Swim Pool	128,702	125,501	145,970	160,034
Operating Grants and Contributions	-	-	3,664	230,986
Capital Grants and Contributions	-	-	-	-
Total Business-Type Activities Program Revenues	4,784,960	5,068,268	5,318,198	5,953,917
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 12,137,161	\$ 12,418,114	\$ 12,226,574	\$ 13,301,319
NET REVENUE (EXPENSE)				
Governmental Activities	\$ (16,961,511)	\$ (16,998,237)	\$ (15,907,312)	\$ (16,436,207)
Business-Type Activities	(598,129)	(143,943)	(15,170)	323,706
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	\$ (17,559,640)	\$ (17,142,180)	\$ (15,922,482)	\$ (16,112,501)

April 30, 2014	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018*
\$ 6,730,750	\$ 9,069,558	\$ 7,851,788	\$ 12,120,558	\$ 9,770,132	\$ 7,009,652
9,047,153	8,997,088	11,695,921	11,004,832	12,325,222	5,481,755
4,760,916	4,031,549	8,267,292	4,589,259	6,543,709	5,530,357
2,672,088	3,006,992	2,872,108	2,852,147	2,421,821	1,475,613
895,458	1,063,123	1,307,644	1,302,161	1,353,540	1,255,212
24,106,365	26,168,310	31,994,753	31,868,957	32,414,424	20,752,589
4,336,615	5,329,693	5,565,775	5,440,104	5,224,372	3,318,393
1,934,300	2,142,618	2,103,119	2,623,572	3,436,328	1,952,523
273,800	274,803	266,880	264,582	358,286	191,543
6,544,715	7,747,114	7,935,774	8,328,258	9,018,986	5,462,459
\$ 30,651,080	\$ 33,915,424	\$ 39,930,527	\$ 40,197,215	\$ 41,433,410	\$ 26,215,048
\$ 4,025,227	\$ 3,440,538	\$ 3,624,623	\$ 3,589,980	\$ 3,721,695	\$ 2,587,451
1,139,699	1,083,261	1,396,726	1,273,471	1,374,456	1,014,194
1,746	3,131	77	-	-	-
729,909	727,837	741,047	866,796	732,930	545,777
977,347	807,442	1,466,250	1,001,347	840,243	742,790
482,196	167,935	130,613	55,732	981,581	194,279
7,356,124	6,230,144	7,359,336	6,787,326	7,650,905	5,084,491
4,544,000	4,506,177	4,873,643	5,050,164	4,991,253	3,414,091
1,857,525	1,848,854	1,872,277	2,134,356	2,291,139	1,536,890
152,543	130,678	131,653	123,671	128,603	83,651
401,407	185,825	-	-	-	-
-	-	616,543	101,545	283,437	791,841
6,955,475	6,671,534	7,494,116	7,409,736	7,694,432	5,826,473
\$ 14,311,599	\$ 12,901,678	\$ 14,853,452	\$ 14,197,062	\$ 15,345,337	\$ 10,910,964
\$ (16,750,241)	\$ (19,938,166)	\$ (24,635,417)	\$ (25,081,631)	\$ (24,763,519)	\$ (15,668,098)
410,760	(1,075,580)	(441,658)	(918,522)	(1,324,554)	364,014
\$ (16,339,481)	\$ (21,013,746)	\$ (25,077,075)	\$ (26,000,153)	\$ (26,088,073)	\$ (15,304,084)

VILLAGE OF VILLA PARK, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	April 30, 2010	April 30, 2011	April 30, 2012	April 30, 2013
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental Activities				
Property	\$ 6,357,437	\$ 6,489,405	\$ 6,479,036	\$ 6,552,493
Sales and Use	5,818,282	6,261,118	6,212,915	6,425,002
Income	1,736,665	1,742,524	1,855,840	2,072,501
Utility	2,014,822	1,988,461	2,374,221	1,834,533
Other	397,783	860,929	972,352	1,044,036
Investment Income	57,720	21,051	9,271	8,144
Miscellaneous	1,073,719	854,170	1,392,750	1,006,500
Transfers	(95,000)	(95,000)	(236,993)	(85,700)
Total Governmental Activities	17,361,428	18,122,658	19,059,392	18,857,509
Business-Type Activities				
Investment Income	18,019	9,335	4,810	4,596
Miscellaneous	84,128	77,517	59,866	46,488
Transfers	95,000	95,000	236,993	85,700
Total Business-Type Activities	197,147	181,852	301,669	136,784
TOTAL PRIMARY GOVERNMENT	\$ 17,558,575	\$ 18,304,510	\$ 19,361,061	\$ 18,994,293
CHANGE IN NET POSITION				
Governmental Activities	\$ 399,917	\$ 1,124,421	\$ 3,152,080	\$ 2,421,302
Business-Type Activities	(400,982)	37,909	286,499	460,490
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ (1,065)	\$ 1,162,330	\$ 3,438,579	\$ 2,881,792

* The Village changed its fiscal year end from April 30 to December 31 for the period December 31, 2018.

Data Source

Village Records

	April 30, 2014	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018*
\$	6,665,815	\$ 6,616,911	\$ 8,304,635	\$ 8,690,236	\$ 8,438,964	\$ 8,649,149
	6,706,805	7,404,539	7,706,847	8,002,748	8,942,884	6,388,337
	2,091,797	2,145,160	2,334,363	2,070,471	1,986,296	1,383,153
	1,859,979	1,663,189	1,539,663	1,556,016	1,469,208	991,597
	1,276,811	1,629,117	1,858,639	2,018,544	2,221,421	1,528,891
	3,766	13,354	51,659	69,452	177,782	290,548
	848,991	956,121	832,433	1,919,695	2,385,435	1,380,949
	(50,000)	(159,232)	(226,851)	(108,333)	(399,214)	(576,128)
	19,403,964	20,269,159	22,401,388	24,218,829	25,222,776	20,036,496
	2,299	2,933	7,234	15,582	20,895	23,365
	-	16,225	8,508	9,801	12,722	4,350
	50,000	159,232	226,851	108,333	399,214	576,128
	52,299	178,390	242,593	133,716	432,831	603,843
\$	19,456,263	\$ 20,447,549	\$ 22,643,981	\$ 24,352,545	\$ 25,655,607	\$ 20,640,339
\$	2,653,723	\$ 330,993	\$ (2,234,029)	\$ (862,802)	\$ 459,257	\$ 4,368,398
	463,059	(897,190)	(199,065)	(784,806)	(891,723)	967,857
\$	3,116,782	\$ (566,197)	\$ (2,433,094)	\$ (1,647,608)	\$ (432,466)	\$ 5,336,255

VILLAGE OF VILLA PARK, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	April 30, 2010	April 30, 2011	April 30, 2012	April 30, 2013
GENERAL FUND				
Reserved	\$ 67,916	\$ 190,060	\$ -	\$ -
Unreserved	3,830,482	3,840,009	-	-
Nonspendable	-	-	184,703	185,723
Unassigned	-	-	5,105,754	5,967,781
TOTAL GENERAL FUND	\$ 3,898,398	\$ 4,030,069	\$ 5,290,457	\$ 6,153,504
ALL OTHER GOVERNMENTAL FUNDS				
Reserved	\$ 8,933,996	\$ 6,182,042	\$ -	\$ -
Unreserved, Reported in				
Special Revenue Funds	(580,617)	(326,412)	-	-
Capital Projects Funds	(221,128)	2,438,412	-	-
Nonspendable	-	-	-	-
Restricted	-	-	4,492,187	4,124,484
Committed	-	-	-	-
Assigned	-	-	2,488,829	3,066,363
Unassigned	-	-	-	(275,375)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 8,132,251	\$ 8,294,042	\$ 6,981,016	\$ 6,915,472

Note: The Village implemented GASB Statement No. 54 for the year ended April 30, 2012.

*The Village changed its fiscal year end from April 30 to December 31 for the period December 31, 2018.

Data Source

Village Records

April 30, 2014	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018*
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
263,807	396,946	571,691	1,367,795	2,124,955	2,383,563
7,138,663	7,631,101	8,246,141	7,952,568	6,290,246	6,618,342
<u>\$ 7,402,470</u>	<u>\$ 8,028,047</u>	<u>\$ 8,817,832</u>	<u>\$ 9,320,363</u>	<u>\$ 8,415,201</u>	<u>\$ 9,001,905</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	250,000	-	168,596	-	621,561
3,480,961	21,673,648	17,999,873	16,013,630	13,246,175	13,879,548
24,931	-	-	-	-	-
2,378,924	1,741,762	1,345,964	1,958,339	7,224,905	6,049,210
(182,837)	(392,820)	(457,921)	(394,249)	(762,278)	(1,069,943)
<u>\$ 5,701,979</u>	<u>\$ 23,272,590</u>	<u>\$ 18,887,916</u>	<u>\$ 17,746,316</u>	<u>\$ 19,708,802</u>	<u>\$ 19,480,376</u>

VILLAGE OF VILLA PARK, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	April 30, 2010	April 30, 2011	April 30, 2012	April 30, 2013
REVENUES				
Taxes	\$ 16,324,989	\$ 17,342,437	\$ 9,503,548	\$ 9,032,572
Licenses and Permits	1,568,969	1,624,750	1,696,804	1,676,089
Intergovernmental	666,337	1,783,276	9,626,344	10,513,180
Charges for Services and Fees	3,593,434	3,004,373	3,039,970	2,953,713
Fines and Forfeitures	1,523,461	937,447	936,074	1,100,413
Investment Income and Miscellaneous	1,131,439	875,221	1,402,021	1,014,644
Total Revenues	24,808,629	25,567,504	26,204,761	26,290,611
EXPENDITURES				
General Government	7,489,086	7,830,834	7,978,528	7,560,275
Public Safety	9,253,978	8,826,320	8,510,636	8,892,364
Public Works	2,317,896	1,822,911	1,781,137	1,792,370
Culture and Recreation	2,568,015	2,371,855	2,327,484	2,364,320
Capital Outlay	7,035,359	3,349,101	3,361,828	2,644,804
Intergovernmental	-	-	-	-
Debt Service				
Principal Retirement	1,045,000	1,227,534	1,249,683	1,237,182
Interest and Fiscal Charges	966,747	1,518,358	1,018,876	986,869
Total Expenditures	30,676,081	26,946,913	26,228,172	25,478,184
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,867,452)	(1,379,409)	(23,411)	812,427
OTHER FINANCING SOURCES (USES)				
Bonds Issued, as Par	9,500,000	4,905,000	1,120,000	-
Premium on Debt Issuance	-	487,839	-	-
Payments to Escrow Agent	-	(3,389,041)	(1,088,859)	-
Installment Contract, Issued at Par	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	176,625	70,776
Transfers In	2,302,319	2,301,728	3,107,647	2,457,862
Transfers (Out)	(2,397,319)	(2,396,728)	(3,344,640)	(2,543,562)
Total Other Financing Sources (Uses)	9,405,000	1,908,798	(29,227)	(14,924)
NET CHANGE IN FUND BALANCES	\$ 3,537,548	\$ 529,389	\$ (52,638)	\$ 797,503
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	8.24%	11.25%	9.71%	9.38%

*The Village changed its fiscal year end from April 30 to December 31 for the period December 31, 2018.

Data Source

Village Records

	April 30, 2014	April 30, 2015	April 30, 2016	April 30, 2017	April 30, 2018	December 31, 2018*
\$	9,278,497	\$ 9,308,573	\$ 11,007,871	\$ 11,498,963	\$ 12,701,449	\$ 11,791,868
	1,110,018	1,148,945	1,130,170	1,037,652	1,042,445	782,429
	10,542,653	11,121,876	12,423,622	12,014,924	12,255,764	8,934,377
	3,765,797	3,104,219	3,379,160	4,381,328	4,733,971	3,290,725
	1,020,766	966,285	1,253,003	1,132,124	1,152,152	799,718
	1,092,357	1,008,637	793,749	1,049,497	1,213,572	1,480,158
	26,810,088	26,658,535	29,987,575	31,114,488	33,099,353	27,079,275
	8,097,570	8,120,898	7,617,468	8,924,034	8,732,495	7,114,879
	8,648,339	8,737,996	9,585,848	9,468,602	9,759,637	6,769,220
	2,093,352	2,262,979	1,952,260	2,001,014	2,131,342	1,465,074
	2,372,065	2,906,393	2,934,259	2,617,053	2,721,803	2,034,013
	3,314,905	3,398,135	7,324,108	5,714,634	8,845,028	4,408,183
	-	-	-	-	11,538,329	-
	1,269,785	1,415,000	2,400,000	2,455,000	2,310,000	3,155,000
	947,240	904,604	1,443,393	1,517,420	1,303,601	1,992,353
	26,743,256	27,746,005	33,257,336	32,697,757	47,342,235	26,938,722
	66,832	(1,087,470)	(3,269,761)	(1,583,269)	(14,242,882)	140,553
	-	-	-	3,010,000	14,395,000	8,743,520
	-	-	-	243,505	1,247,401	888,013
	-	-	-	(3,170,092)	-	(8,848,181)
	-	-	276,176	216,811	-	-
	18,641	75,010	54,304	752,409	56,919	10,501
	2,571,702	2,984,006	4,456,714	4,096,786	4,278,174	2,532,835
	(2,621,702)	(3,143,238)	(4,683,565)	(4,202,119)	(4,677,388)	(3,108,963)
	(31,359)	(84,222)	103,629	947,300	15,300,106	217,725
\$	35,473	\$ (1,171,692)	\$ (3,166,132)	\$ (635,969)	\$ 1,057,224	\$ 358,278
	9.12%	8.92%	12.08%	12.08%	8.65%	22.38%

VILLAGE OF VILLA PARK, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Tax Levy Year	Fiscal Year	Residential Property	Commercial Property	Industrial Property	Total	Railroad	Total Assessed Value	Total Direct Tax Rate
2009	2010	\$ 575,898,020	\$ 113,204,001	\$ 32,879,940	\$ 721,981,961	\$ 410,699	\$ 722,392,660	0.9833
2010	2011	536,525,233	106,899,149	31,795,900	675,220,282	483,371	675,703,653	1.0778
2011	2012	486,079,175	101,812,274	31,589,550	619,480,999	491,027	619,972,026	1.1875
2012	2013	442,899,890	93,620,450	29,231,890	565,752,230	566,369	566,318,599	1.3001
2013	2014	411,189,473	88,448,046	27,975,870	527,613,389	717,633	528,331,022	1.4220
2014	2015	406,230,647	86,231,357	27,363,210	519,825,214	796,714	520,621,928	1.7268
2015	2016	389,580,507	89,993,733	28,123,560	507,697,800	918,935	508,616,735	1.7825
2016	2017	420,742,738	96,780,308	29,077,030	546,600,076	983,809	547,583,885	1.6437
2017	2018	449,551,353	100,413,195	30,578,280	580,542,828	939,066	581,481,894	1.5641
2018	2019	473,308,823	102,704,405	31,995,550	608,008,778	963,280	608,972,058	1.5367

Data Source

Office of the County Treasurer

VILLAGE OF VILLA PARK, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

LEVY YEAR	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
FISCAL YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
DIRECT RATES - VILLAGE										
General	0.0414	0.0798	0.1054	0.1392	0.1451	0.1455	0.1207	0.0600	0.0343	0.0380
Fire	0.0498	0.0414	0.0474	0.0486	0.0503	0.0505	0.0454	0.0420	0.0400	0.0351
Ambulance Services/Paramedics	0.0247	0.0414	0.0474	0.0486	0.0503	0.0505	0.0454	0.0420	0.0400	0.0351
Illinois Municipal Retirement	0.0536	0.0404	0.0518	0.0536	0.0561	0.0272	0.0189	0.0150	0.0174	0.0152
Recreation	0.0413	0.0414	0.0474	0.0486	0.0503	0.0505	0.0454	0.0420	0.0400	0.0351
Northeast DuPage Special Recreation	0.0400	0.0400	0.0400	0.0358	0.0394	0.0400	0.0400	0.0400	0.0383	0.0365
Public Library	0.2359	0.2608	0.2894	0.3110	0.3534	0.3642	0.3881	0.3743	0.3603	0.3518
Library IMRF	0.0204	0.0220	0.0243	0.0270	0.0218	0.0226	0.0116	0.0019	0.0018	0.0018
Park Site Development and Maintenance	0.0413	0.0414	0.0474	0.0486	0.0503	0.0505	0.0454	0.0420	0.0400	0.0351
Debt Service	0.1924	0.2111	0.2306	0.2451	0.2633	0.5600	0.5652	0.4915	0.4625	0.4556
Police Pension	0.1566	0.1863	0.1953	0.2044	0.2299	0.2328	0.2950	0.3287	0.3151	0.3285
Firefighters' Pension	0.0859	0.0718	0.0611	0.0896	0.1118	0.1325	0.1614	0.1643	0.1744	0.1689
Total Direct Rates - Village	0.9833	1.0778	1.1875	1.3001	1.4220	1.7268	1.7825	1.6437	1.5641	1.5367
OVERLAPPING RATES										
DuPage County	0.1554	0.1659	0.1773	0.1929	0.2040	0.2057	0.1971	0.1848	0.1749	0.1673
DuPage County Forest Preserve	0.1217	0.1321	0.1414	0.1542	0.1657	0.1691	0.1622	0.1514	0.1306	0.1278
Addison Township	0.0446	0.0509	0.0570	0.0655	0.0713	0.0738	0.0717	0.0676	0.0646	0.0636
York Township	0.0334	0.0373	0.0410	0.0470	0.0515	0.0531	0.0507	0.0482	0.0468	0.0460
Grade School District #4	1.8423	2.0834	2.3227	2.7039	2.9650	3.0625	3.0240	2.8282	2.6807	2.6225
Grade School District #45	2.5046	2.7675	3.0664	3.5426	3.8736	3.9651	4.0035	3.7870	3.6219	3.5257
Grade School District #48	1.0077	1.1208	1.2157	1.3681	1.5030	1.5491	1.4773	1.4198	1.6577	1.6009
High School District #88	1.4795	1.6616	1.8332	2.1984	2.4373	2.5581	2.5477	2.3995	2.2462	2.1815
Jr. College District #502	0.2127	0.2349	0.2495	0.2681	0.2956	0.2975	0.2786	0.2626	0.2431	0.2317
Addison Park	0.3092	0.3427	0.3747	0.4307	0.4659	0.4800	0.4720	0.4435	0.4199	0.4110
Elmhurst Park	0.2762	0.3094	0.3435	0.3853	0.4150	0.4200	0.3800	0.3584	0.3454	0.3354
Lombard Park	0.3165	0.3462	0.3760	0.4195	0.4543	0.4664	0.4546	0.4374	0.4249	0.4175
DuPage Airport Authority	0.0148	0.0158	0.0169	0.0168	0.0178	0.0196	0.0188	0.0176	0.0166	0.0146
Total Overlapping Rates	8.3186	9.2685	10.2153	11.7930	12.9200	13.3200	13.1382	12.4060	12.0733	11.7455
TOTAL DIRECT AND OVERLAPPING TAX RATES	9.3019	10.3463	11.4028	13.0931	14.3420	15.0468	14.9207	14.0497	13.6374	13.2822

Note: SSA 1-5 have been excluded from this table.

Data Source

Office of the County Clerk

VILLAGE OF VILLA PARK, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayers	2018			2009		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
SCG Ovaltine Ct LLC	\$ 12,612,080	1	2.07%			
Villa Oaks LLC	5,378,060	2	0.88%	\$ 6,352,880	2	#REF!
Param Apts, LLC	5,314,820	3	0.87%			
Mosaic Village Park LLC	3,554,890	4	0.58%			
Atomic Transmissions	3,072,470	5	0.50%			
RAS Investment Properties	2,889,630	6	0.47%	2,520,180	9	#REF!
Wal-Mart Stores	2,642,760	7	0.43%	3,310,020	4	#REF!
100 E Roosevelt Rd LLC	2,311,250	8	0.38%	2,761,400	6	#REF!
Crown Metal Mfg Co	2,284,130	9	0.38%			
Target Corporation	2,061,650	10	0.34%	2,598,200	8	#REF!
Mercantile Safe Deposit				12,569,150	1	#REF!
1st National LaGrange				4,930,280	3	#REF!
Joseph Damato				2,791,320	5	#REF!
Arun Enterprises				2,739,690	7	#REF!
WLI Enterprises				2,078,280	10	#REF!
	<u>\$ 42,121,740</u>		<u>6.90%</u>	<u>\$ 42,651,400</u>		<u>#REF!</u>

Data Source

Office of the County Clerk

VILLAGE OF VILLA PARK, ILLINOIS

PROPERTY TAX RATES, LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2009	2011	\$ 7,103,287	\$ 7,089,933	99.81%	N/A	\$ 7,089,933	99.81%
2010	2012	7,282,734	7,117,140	97.73%	N/A	7,117,140	97.73%
2011	2013	7,362,168	7,199,177	97.79%	N/A	7,199,177	97.79%
2012	2014	7,362,708	7,352,797	99.87%	N/A	7,352,797	99.87%
2013	2015	7,512,867	7,512,868	100.00%	N/A	7,512,868	100.00%
2014 (1)	2016	7,117,943	7,104,071	99.81%	N/A	7,104,071	99.81%
2015 (1)	2017	7,129,281	7,128,862	99.99%	N/A	7,128,862	99.99%
2016 (1)	2018	7,022,763	7,034,073	100.16%	N/A	7,034,073	100.16%
2017 (1)	SY2018	7,113,850	7,135,204	100.30%	N/A	7,135,204	100.30%
2018 (1)	2019	7,297,312	*	0.00%	N/A	*	N/A

N/A - Currently Not Available

(1) Levies prior to 2014 include the Library. The Library is no longer included in the Village's CAFR.

*To be collected in stub year 2018 in accordance with Illinois law.

Data Source

Office of the County Treasurer

VILLAGE OF VILLA PARK, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Calendar Year	2009	2010	2011	2012
General Merchandise	\$ 1,146,638	\$ 1,179,965	\$ 970,920	\$ 1,233,502
Food	757,378	743,211	772,726	750,999
Drinking and Eating Places	533,629	554,277	514,308	566,146
Apparel	240,447	238,538	399,511	214,235
Furniture, H.H. and Radio	155,223	140,580	124,764	124,865
Lumber, Building and Hardware	122,314	165,058	345,897	307,387
Automobile and Filling Stations	1,328,281	1,565,103	1,801,384	1,758,354
Drugs and Miscellaneous Retail	821,954	939,788	927,364	957,612
Agriculture and All Others	611,859	554,510	335,927	309,810
Manufacturers	44,687	34,482	37,808	32,002
TOTAL	\$ 5,762,410	\$ 6,115,512	\$ 6,230,609	\$ 6,254,912
Total Number of Payers	854	873	1,301	886
Village's Direct Sales Tax Rate	1.50%	1.50%	1.50%	1.50%

*Sales tax rate increased from 1.50% to 2.00% effective July 1, 2017

Data Source

Illinois Department of Revenue

	2013		2014		2015		2016		2017*		2018
\$	1,362,247	\$	1,333,674	\$	1,340,124	\$	1,353,569	\$	1,568,038	\$	1,752,165
	736,953		820,527		807,423		786,661		873,538		1,023,664
	621,731		665,923		698,371		724,778		865,898		989,537
	223,926		267,002		269,891		247,214		305,849		343,379
	136,145		153,556		219,319		294,021		344,094		353,589
	330,677		357,552		367,554		391,132		430,115		464,131
	1,873,750		1,989,898		2,011,723		1,985,855		1,945,183		1,989,297
	967,287		999,432		879,172		1,065,136		1,210,475		1,343,866
	331,533		605,643		758,860		733,456		832,857		984,518
	34,981		133,273		292,363		502,641		34,576		52,362
\$	6,619,230	\$	7,326,480	\$	7,644,800	\$	8,084,463	\$	8,410,624	\$	9,296,507
	916		894		912		884		861		814
	1.50%		1.50%		1.50%		1.50%		2.00%		2.00%

VILLAGE OF VILLA PARK, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Fiscal Years

Fiscal Year	Village Direct Rate (1)	State Rate	County Rate	DuPage Water Commission Rate (2)	Regional Transit Authority Rate
2010	1.50%	5.00%	0.25%	0.25%	0.75%
2011	1.50%	5.00%	0.25%	0.25%	0.75%
2012	1.50%	5.00%	0.25%	0.25%	0.75%
2013	1.50%	5.00%	0.25%	0.25%	0.75%
2014	1.50%	5.00%	0.25%	0.25%	0.75%
2015	1.50%	5.00%	0.25%	0.25%	0.75%
2016	1.50%	5.00%	0.25%	0.25%	0.75%
2017	2.00%	5.00%	0.25%	0.00%	0.75%
2018	2.00%	5.00%	0.25%	0.00%	0.75%
2018*	2.00%	5.00%	0.25%	0.00%	0.75%

(1) Includes 0.50% Non-home rule sales tax rate.

(2) DWC sales tax rate was reduced to 0% after May 31, 2016.

*The Village changed their fiscal year end from April 30 to December 31 in 2018.

Data Source

Village and County Records

VILLAGE OF VILLA PARK, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities					Business-Type Activities	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Unamortized Premium	Debt Certificates	Installment Contracts	IEPA Loans				
2010	\$ 18,355,000	\$ -	\$ 4,740,000	\$ -	\$ 4,205,836	\$ 27,300,836	4.35%	\$ 1,212	
2011	19,377,839	-	4,665,000	-	6,187,135	30,229,974	5.10%	1,380	
2012	18,201,859	-	4,645,000	-	5,563,029	28,409,888	5.05%	1,297	
2013	17,025,879	-	4,585,000	-	3,652,852	25,263,731	4.52%	1,153	
2014	15,854,899	-	4,490,000	67,496	3,240,398	23,652,793	4.27%	1,080	
2015	32,610,000	1,394,647	4,270,000	133,172	3,041,176	41,448,995	7.43%	1,892	
2016	30,445,000	1,229,055	4,035,000	377,335	2,840,605	38,926,995	7.17%	1,777	
2017	31,255,000	1,306,968	675,000	503,166	2,638,650	36,378,784	6.70%	1,661	
2018	43,445,000	2,366,639	570,000	372,122	2,435,276	49,189,037	8.82%	2,246	
2018*	40,373,520	3,078,210	460,000	242,250	2,321,696	46,475,676	8.10%	2,122	

(1) See the schedule of demographic and economic Information for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

*The Village changed their fiscal year end from April 30 to December 31 in 2018.

Data Source

Village's Records

VILLAGE OF VILLA PARK, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year Ended	Gross General Obligation Bonds	Unamortized Premium	Less Amount Available	Total	Percentage of Equalized Assessed Value (1)	Per Capita (2)
2010	\$ 18,355,000	\$ -	\$ 234,108	\$ 18,120,892	2.51%	805
2011	19,377,839	-	243,738	19,134,101	2.83%	874
2012	18,201,859	-	252,818	17,949,041	2.90%	819
2013	17,025,879	-	258,381	16,767,498	2.96%	765
2014	15,854,899	-	268,284	15,586,615	2.95%	712
2015	32,610,000	1,394,647	275,512	33,729,135	6.49%	1,540
2016	30,445,000	1,229,055	295,718	31,378,337	6.18%	1,433
2017	31,255,000	1,306,968	314,573	32,247,395	5.90%	1,472
2018	43,445,000	2,366,639	339,834	45,471,805	7.83%	2,076
2018*	40,373,520	3,078,310	885,706	42,566,124	7.00%	1,943

Note: Details regarding the Village's outstanding debt can be found in the notes to financial statements.

(1) See the Ratios of Outstanding Debt by Type schedule for equalized assessed value data.

(2) See Demographic and Economic Information for population data.

*The Village changed their fiscal year end from April 30 to December 31 in 2018.

VILLAGE OF VILLA PARK, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2018

Governmental Unit	Gross Debt (1)	Percentage of Debt Applicable to the Village (2)	Village's Share of Debt (3)
Village of Villa Park	\$ 44,153,980	100.00%	\$ 44,153,980
High School District #88	87,985,000	20.22%	17,790,567
Grade School District #45	31,623,730	45.57%	14,410,934
Community College District #502	200,635,000	1.35%	2,708,573
DuPage County	143,845,000	1.52%	2,186,444
DuPage County Forest Preserve	102,721,129	1.52%	1,561,361
Grade School District #48	6,345,000	10.98%	696,681
Unit School District #4	5,635,000	3.27%	184,265
Addison Park District	14,102,722	1.31%	184,746
Lombard Park District	13,116,390	0.33%	43,284
Unit School District #205	76,169,746	0.01%	7,617
York Center Park District	220,000	1.31%	2,882
Subtotal of Overlapping Debt	682,398,717		39,777,354
TOTAL DIRECT AND OVERLAPPING DEBT	\$ 726,552,697		\$ 83,931,334

(1) Amount includes general obligation/alternate revenue bond issues.

(2) Determined by ratio of assessed value of property in the Village subject to taxation to property subject to taxation in the government unit noted above.

(3) Amount in column (1) multiplied by amount in column (2).

Percentages are based on 2018 EAVs, the most current available

Data Sources

DuPage County Clerks Office
Village records

VILLAGE OF VILLA PARK, ILLINOIS

LEGAL DEBT MARGIN

Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018*
Legal Debt Limit	\$ 62,306,367	\$ 58,279,440	\$ 53,472,587	\$ 48,844,979	\$ 45,568,551	\$ 44,903,641	\$ 43,868,193	\$ 47,229,110	\$ 50,152,813	\$ 52,523,840
Total Net Debt Applicable to Limit	18,355,000	18,890,000	17,775,000	16,660,000	15,550,000	32,610,000	30,445,000	31,255,000	43,445,000	40,373,520
LEGAL DEBT MARGIN	\$ 43,951,367	\$ 39,389,440	\$ 35,697,587	\$ 32,184,979	\$ 30,018,551	\$ 12,293,641	\$ 13,423,193	\$ 15,974,110	\$ 6,707,813	\$ 12,150,320
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	29.46%	32.41%	33.24%	34.11%	34.12%	72.62%	69.40%	66.18%	86.63%	76.87%

Assessed Value - 2018 Extension \$ 608,972,058

Bonded Debt Limit - 8.625% of
Assessed Value \$ 52,523,840

Amount of Debt Applicable to Limit 40,373,520

LEGAL DEBT MARGIN **\$ 12,150,320**

*The Village changed their fiscal year end from April 30 to December 31 in 2018.

Data Source

Village Records

VILLAGE OF VILLA PARK, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (in Thousands)	(1) Per Capita Personal Income	Median Age	(2) School Enrollment	(3) Unemployment Rate
2010	22,517	\$ 627,759	\$ 27,879	35.1	8,934	10.40%
2011	21,904	592,306	27,041	37.1	8,922	9.20%
2012	21,904	562,574	28,694	37.9	7,848	8.70%
2013	21,904	558,584	28,694	37.9	7,848	8.40%
2014	21,904	554,005	28,691	36.2	7,488	8.30%
2015	21,904	557,761	28,480	36.6	7,971	5.20%
2016	21,904	542,486	28,970	36.4	7,978	5.70%
2017	21,904	542,952	29,538	36.7	8,101	3.70%
2018	21,904	557,870	30,653	37.7	7,992	5.00%
2018*	21,904	574,116	32,194	38.1	7,913	3.80%

*The Village changed their fiscal year end from April 30 to December 31 in 2018.

Data Sources

(1) U.S. Census Bureau

(2) Illinois State Board of Education - Illinois District Report Cards

(3) Illinois Department of Employment Security

VILLAGE OF VILLA PARK, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Fiscal Years Ago

Employer	2018			2009		
	Rank	Employees	% of Total Village Employment	Rank	Employees	% of Total Village Employment
High School District 88	1	530	4.63%	2	266	2.13%
School District 45	2	491	4.29%	1	472	3.78%
Walmart	3	339	2.96%	4	243	1.94%
Village of Villa Park	4	291	2.54%	3	247	1.98%
Jewel Food	5	215	1.88%			
Focus Services, Inc.	6	200	1.75%			
Target	7	180	1.57%	8	106	0.85%
Supreme Lobster	8	150	1.31%			
First Student	9	132	1.15%			
Conxall Corp	10	100	0.87%	5	151	1.21%
Grant Thornton LLP	10	100	0.87%			
Wipro Technologies	10	100	0.87%			
United Rentals Highway Tech				6	150	1.20%
Warning Lights Ind.				7	131	1.05%
Crown Metal				9	70	0.56%
Priority Services, Inc.				10	48	0.38%
TOTAL		2,828	24.69%		1,884	15.08%

N/A - Not Available

Data Sources

Illinois Department of Commerce, School Districts 88 and 45, Village of Villa Park HR, Illinois Department of Employment Security, Jewel Food, Walmart and First Student

VILLAGE OF VILLA PARK, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018*
GENERAL GOVERNMENT										
Administration	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	9.50	9.50	9.00	9.00	8.00	8.00	8.00	7.00	7.00	7.00
PUBLIC WORKS										
Streets	22.00	17.50	9.00	8.00	11.00	9.00	10.00	10.00	10.00	10.00
Water and Sewer	16.00	14.00	13.00	8.00	12.00	9.00	19.00	18.00	18.00	18.00
POLICE	72.00	55.00	49.00	55.00	48.00	47.00	47.00	47.00	47.00	47.00
FIRE	27.50	26.50	25.00	28.00	27.00	27.00	27.00	27.00	27.00	27.00
COMMUNITY DEVELOPMENT	7.00	7.00	4.00	6.00	4.00	6.00	6.00	6.00	6.00	6.00
PARKS AND RECREATION	17.50	38.00	16.00	18.00	16.00	20.00	21.00	21.00	21.00	21.00
TOTAL FULL-TIME EQUIVALENT EMPLOYEES	173.50	169.50	127.00	134.00	129.00	129.00	141.00	139.00	139.00	139.00

*The Village changed their fiscal year end from April 30 to December 31 in 2018.

Data Source

Village Records

VILLAGE OF VILLA PARK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2009	2010	2011	2012
PARKS AND RECREATION				
Fleet Services				
Number of Vehicles Maintained	126	126	131	120
Preventative Maintenance Services	2,588	2,393	1,960	1,936
Preventative Maintenance Hours	6,061	6,276	6,247	5,889
Preventative Maintenance Cost	\$ 513,280	\$ 491,867	\$ 483,098	\$ 456,218
PUBLIC SAFETY				
Fire				
Number of Fire Calls	596	567	645	615
Number of EMS Calls	1,661	1,711	1,737	1,895
Number of Miscellaneous Calls	118	22	22	29
Number of Total Calls	2,375	2,305	2,404	2,539
Number of Training Hours	535	580	4,175	6,201
ISO Rating	4	4	4	4
Police				
Total Crime Index Offenses	560	647	713	654
Illinois Vehicle Code Violation Totals	7,793	8,362	6,188	6,097
Parking Tickets Issued	8,410	7,773	5,690	4,450
Calls for Service	24,131	25,762	26,701	27,646
PERMITTING				
Number of Building Permits Issued	1,213	1,232	1,256	1,201
Number of Building Inspections	1,584	1,389	1,316	1,311
HIGHWAY AND STREETS				
Annual Resurfacing Program	\$ 222,179	\$ 417,620	\$ 440,644	\$ 557,717
WATER AND SEWER				
Water Main Breaks	34	22	26	24
Hydrants Flushed	1,016	1,016	1,016	1,016
Average Daily Pumpage (1,000 Gallons)	1,834	1,798	1,787	1,633

N/A - Not Available

Data Source

Village Records

2013	2014	2015	2016	2017	2018
121	124	124	124	136	136
1,444	1,425	1,963	1,602	1,464	1,475
3,978	4,173	4,055	3,548	3,504	3,823
\$ 355,830	\$ 352,834	\$ 364,159	\$ 326,804	\$ 314,303	\$ 326,336
693	619	654	622	621	648
1,930	1,862	1,968	2,125	2,269	2,265
42	11	6	29	16	17
2,665	2,492	2,628	2,776	2,906	2,930
7,039	6,051	8,382	8,482	8,505	8,031
4	3	3	3	3	3
623	591	699	590	330	244
4,919	4,108	3,550	3,082	2,780	3,562
3,884	4,311	4,261	3,935	3,621	2,689
26,732	25,059	25,039	27,616	30,554	32,300
2,090	1,538	1,470	1,640	1,769	1,769
2,320	1,939	2,181	2,098	2,788	2,788
\$ 358,947	\$ 384,916	\$ 384,916	\$ 3,415,828	\$ 2,948,992	\$ 4,467,818
24	18	24	20	18	18
1,016	1,028	1,028	1,030	1,035	1,035
1,652	1,726	1696	1790	1602	1602

VILLAGE OF VILLA PARK, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013
POLICE				
Stations	1	1	1	1
Number of Squad Cars	14	14	14	14
FIRE STATIONS	2	2	2	2
PUBLIC WORKS				
Streets (Miles)	70	70	70	70
Alleys (Miles)	4	4	4	4
WATER AND SEWER				
Water Mains (Miles)	79	79	79	79
Fire Hydrants	1,016	1,016	1,016	1,016
Sanitary Sewers (Miles)	75	75	75	75
Storm Sewers (Miles)	65	65	65	65
Rated Daily Pumping Capacity	5,800,000	5,800,000	5,800,000	5,800,000
Average Daily Pumpage	1,889,000	1,889,000	1,633,000	1,633,000
Number of Metered Accounts	7,095	7,095	7,296	7,298
RECREATIONAL FACILITIES				
Numbers of Parks and Playgrounds	19	19	19	19
Park Area in Acres	100	100	100	100

*The Village changed their fiscal year end from April 30 to December 31 in 2018.

Data Source

Village Records

2014	2015	2016	2017	2018	2018*
1	1	1	1	1	1
14	14	15	15	15	15
2	2	2	2	2	2
70	70	70	70	70	70
4	4	4	4	4	4
79	84	80	80	80	80
1,016	1,028	1,016	1,030	1,030	1,030
75	81	81	82	82	81
65	74	74	74	74	74
5,800,000	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000
1,633,000	1,696,000	1,624,000	1,602,000	1,602,000	1,518,000
7,298	7,298	7,286	7,297	7,297	7,297
19	19	18	18	18	18
100	100	100	129	129	129

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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The Honorable Village President
Members of the Board of Trustees
Village of Villa Park, Illinois

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Villa Park, Illinois (the Village) as of and for the eight months ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the President, the Board of Trustees and management and others within the administration of the Village and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
July 8, 2019



VILLAGE OF VILLA PARK, ILLINOIS

AUDITOR'S COMMUNICATION TO THE BOARD OF TRUSTEES

For the Eight Months Ended December 31, 2018

The background of the lower half of the page is an abstract geometric design. It features a series of overlapping, semi-transparent triangles and polygons in shades of gray and white, creating a complex, layered effect. The overall impression is one of modern architecture or a digital interface.

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VILLAGE OF VILLA PARK, ILLINOIS
AUDITOR’S COMMUNICATION TO THE
MEMBERS OF THE BOARD OF TRUSTEES
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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July 8, 2019

The Honorable Village President
Members of the Board of Trustees
Village of Villa Park
20 S. Ardmore Avenue
Villa Park, Illinois 60181-2696

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by the statements on Audit Standards. Our communication at the beginning of our audit process along with our questionnaire regarding Consideration of Fraud in a Financial Statement Audit was sent to you on April 5, 2019.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our communication of deficiencies and other comments to management, as well as a listing of future pronouncements that may affect the Village, are enclosed within this document.

This information is intended solely for the use of the President, Board of Trustees and management of the Village of Villa Park and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: Brian D. LeFevre, CPA, MBA
Partner

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

July 8, 2019

The Honorable Village President and
Members of the Board of Trustees
Village of Villa Park, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information which comprise the basic financial statements and the notes to the financial statements of the Village of Villa Park, Illinois (the Village) for the eight months ended December 31, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepting auditing standards and *Government Auditing Standards* and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 25, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the eight months ended December 31, 2018, except for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We noted no transactions entered into by the Village during the eight months for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements except for the actuarial assumptions used by the IMRF, OPEB, police and fire pension actuaries to calculate the net pension liability.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures during the audit of our financial statements. The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Several of the misstatements on the separate schedule detected as a result of audit procedures were material. All of these were agreed upon with management and corrected.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 8, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

We applied certain limited procedures to the required supplementary information as listed in the table of contents, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules and supplemental schedules as listed in the table of contents, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory section and statistical section as listed in the table of contents, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction of Use

This information is intended solely for the use of the Board of Trustees and management of the Village of Villa Park and is not intended to be and should not be used for any other anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP

By: Brian D. LeFevre, CPA, MBA

Partner

Village of Villa Park**Year End: December 31, 2018****Adjusting Journal Entries****Date: 5/1/2018 To 12/31/2018****Account No: AJE#01 To AJE#23**

Number	Date	Name	Account No	Debit	Credit
AJE#01	12/31/2018	FUND BALANCE/RETAINED EARNGS	10.300000 C-10		-66,666.66
AJE#01	12/31/2018	OTHER INSURANCE	10.515.00.260 C-10	66,666.66	
		To adjust fund balance difference			
AJE#02	12/31/2018	ACCRUED VACATION PAYABLE	82.210007 W-82	88,084.43	
AJE#02	12/31/2018	ACCRUED COMP TIME PAYABLE	82.210008 W-82		-3,652.04
AJE#02	12/31/2018	ACCRUED VACATION PAYABLE	83.210007 WW-83	65,316.89	
AJE#02	12/31/2018	ACCRUED COMP TIME PAYABLE	83.210008 WW-83		-9,371.59
AJE#02	12/31/2018	SALARIES: FULL-TIME	82.502.01.101 W-82	3,652.04	
AJE#02	12/31/2018	SALARIES: FULL-TIME	82.502.01.101 W-82		-88,084.43
AJE#02	12/31/2018	SALARIES: FULL-TIME	83.502.01.101 WW-83	9,371.59	
AJE#02	12/31/2018	SALARIES: FULL-TIME	83.502.01.101 WW-83		-65,316.89
		To adjust compensated absences for comp time and vacation			
AJE#03	12/31/2018	ACCRUED PAYROLL PAYABLE	10.210003 C-10		-44,040.62
AJE#03	12/31/2018	ACCRUED PAYROLL PAYABLE	35.210003 R-35		-3,834.98
AJE#03	12/31/2018	ACCRUED PAYROLL PAYABLE	36.210003 P-36		-2,859.32
AJE#03	12/31/2018	ACCRUED PAYROLL PAYABLE	60.210003 SI-60		-577.60
AJE#03	12/31/2018	ACCRUED PAYROLL PAYABLE	82.210003 W-82		-2,278.68
AJE#03	12/31/2018	ACCRUED PAYROLL PAYABLE	83.210003 WW-83		-2,044.60
AJE#03	12/31/2018	SALARIES: ELECTED OFFICIALS	10.511.00.102 C-10	142.84	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.512.00.101 C-10	1,248.84	
AJE#03	12/31/2018	SALARIES: PART-TIME	10.512.00.105 C-10	164.58	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.512.01.101 C-10	506.12	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.513.00.101 C-10	2,641.40	
AJE#03	12/31/2018	SALARIES: PART-TIME	10.513.00.105 C-10	134.14	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.514.00.101 C-10	2,423.86	
AJE#03	12/31/2018	SALARIES: PART-TIME	10.514.00.105 C-10	109.00	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.516.00.101 C-10	348.34	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.518.00.101 C-10	1,140.34	
AJE#03	12/31/2018	SALARIES: TEMPORARY	10.518.00.108 C-10	82.00	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.519.00.101 C-10	1,016.94	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.520.01.101 C-10	1,043.30	
AJE#03	12/31/2018	SALARIES: PART-TIME	10.520.01.105 C-10	37.70	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.520.07.101 C-10	1,956.08	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.520.08.101 C-10	2,521.10	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.520.09.101 C-10	13,894.76	
AJE#03	12/31/2018	SALARIES: FULL TIME CSO'S	10.520.09.103 C-10	801.14	
AJE#03	12/31/2018	SALARIES: PART-TIME	10.520.09.105 C-10	139.44	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.521.01.101 C-10	1,660.44	
AJE#03	12/31/2018	SALARIES: PART-TIME	10.521.01.105 C-10	172.78	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.523.02.101 C-10	8,676.84	
AJE#03	12/31/2018	SALARIES: PART-TIME	10.523.02.105 C-10	605.70	
AJE#03	12/31/2018	SALARIES: FULL-TIME	10.525.01.101 C-10	2,572.94	

Number	Date	Name	Account No	Debit	Credit
AJE#03	12/31/2018	SALARIES: FULL-TIME	35.502.01.101 R-35	1,654.02	
AJE#03	12/31/2018	SALARIES: PART-TIME	35.502.01.105 R-35	561.02	
AJE#03	12/31/2018	SALARIES: FULL-TIME	35.502.16.101 R-35	616.68	
AJE#03	12/31/2018	SALARIES: PART-TIME	35.502.16.105 R-35	83.54	
AJE#03	12/31/2018	SALARIES: PART-TIME	35.502.36.105 R-35	708.80	
AJE#03	12/31/2018	SALARIES: TEMPORARY	35.502.36.108 R-35	210.92	
AJE#03	12/31/2018	SALARIES: FULL-TIME	36.502.01.101 P-36	1,001.74	
AJE#03	12/31/2018	SALARIES: FULL-TIME	36.502.02.101 P-36	1,794.72	
AJE#03	12/31/2018	SALARIES: TEMPORARY	36.502.02.108 P-36	62.86	
AJE#03	12/31/2018	SALARIES: FULL-TIME	60.502.02.101 SI-60	466.18	
AJE#03	12/31/2018	SALARIES: PART-TIME	60.502.02.105 SI-60	111.42	
AJE#03	12/31/2018	SALARIES: FULL-TIME	82.502.01.101 W-82	2,157.24	
AJE#03	12/31/2018	SALARIES: PART-TIME	82.502.01.105 W-82	84.30	
AJE#03	12/31/2018	SALARIES: TEMPORARY	82.502.01.108 W-82	37.14	
AJE#03	12/31/2018	SALARIES: FULL-TIME	83.502.01.101 WW-83	1,980.60	
AJE#03	12/31/2018	SALARIES: TEMPORARY	83.502.01.108 WW-83	64.00	
		To correct accrued payroll (12/31/18 accrual - originally posted backwards)			
AJE#04	12/31/2018	ACCOUNTS PAYABLE	10.210001 C-10	61,922.57	
AJE#04	12/31/2018	OTHER CONTRACTUAL SERVICES	10.511.00.299 C-10		-61,922.57
		To take out duplicate Bone Roofing Economic Incentive in A/P as of 12/31/18			
AJE#05	12/31/2018	Prepaid Expense	10.150009 C-10	35,974.38	
AJE#05	12/31/2018	DUCOMM	10.520.07.280 C-10		-34,209.67
AJE#05	12/31/2018	DUCOMM	10.520.07.280 C-10		-1,764.71
		To record January portion of quarterly dispatch services for period Nov 18- Jan 19 as prepaid			
AJE#07	12/31/2018	IEPA LOAN PAYABLE	82.210009 W-82	32,819.59	
AJE#07	12/31/2018	IEPA LOAN PAYABLE#L17278800	83.210009 WW-83	22,560.00	
AJE#07	12/31/2018	IEPA LOAN PAYABLE#L17298700	83.210010 WW-83	18,231.00	
AJE#07	12/31/2018	IEPA LOAN PAYABLE#L17304900	83.210011 WW-83	39,969.00	
AJE#07	12/31/2018	IEPA LOAN ACCRUED INTEREST	83.210100 WW-83	1,263.00	
AJE#07	12/31/2018	IEPA LOAN ACCRUED INTEREST	83.210100 WW-83		-1,981.00
AJE#07	12/31/2018	IEPA LOAN REPAYMENTS	82.502.01.693 W-82		-32,819.59
AJE#07	12/31/2018	IEPA LOAN REPAYMENTS	83.502.01.694 WW-83		-80,760.00
AJE#07	12/31/2018	IEPA LOAN REPAYMENTS	83.502.01.694 WW-83		-1,263.00
AJE#07	12/31/2018	IEPA LOAN REPAYMENTS	83.502.01.694 WW-83	1,981.00	
		To reclass debt principal payments in enterprise funds and reduce loans payable and adjust accrued interest			
AJE#08	12/31/2018	COMPENSATED ABSENCE PAYABLE	99.210006 G-99	629,995.46	
AJE#08	12/31/2018	COMPENSATED ABSENCE PAYABLE	99.210006 G-99		-565,779.67
AJE#08	12/31/2018	WAGES - GENERAL GOVT	99.502.01.101 G-99		-16,751.91
AJE#08	12/31/2018	WAGES - GENERAL GOVT	99.502.01.101 G-99	16,751.91	
AJE#08	12/31/2018	WAGES - PUBLIC SAFETY	99.520.01.101 G-99		-965,603.81
AJE#08	12/31/2018	WAGES - PUBLIC SAFETY	99.520.01.101 G-99	484,405.91	
AJE#08	12/31/2018	WAGES - HIGHWAY & STREETS	99.525.01.101 G-99	303,777.50	

Number	Date	Name	Account No	Debit	Credit
AJE#08	12/31/2018	WAGES - HIGHWAY & STREETS	99.525.01.101 G-99	23,059.65	
AJE#08	12/31/2018	WAGES - CULTURE & REC	99.530.01.101 G-99	48,582.76	
AJE#08	12/31/2018	WAGES - CULTURE & REC	99.530.01.101 G-99	41,562.20	
To adjust comp abs GLTDAG entry					
AJE#09	12/31/2018	PROCEEDS FROM BOND SALE	50.45110 DS-50	888,012.90	
AJE#09	12/31/2018	PREMIUM ON BOND SALE	50.45111 DS-50	7,221,987.10	
AJE#09	12/31/2018	ISSUANCE OF REFUNDING BONDS	50.45115 DS-50		-8,110,000.00
AJE#09	12/31/2018	Due from Library	50.13025X DS-50	11,164,853.00	
AJE#09	12/31/2018	Unavailable Revenue - Due From Library	50.21050X DS-50		-11,164,853.00
To reclass bond premium recorded to bond proceeds and adjust bond premium to actual and adjust library receivable/unavailable					
AJE#10	12/31/2018	PRINCIPAL PAYMENTS	99.52000 G-99		-3,045,000.00
AJE#10	12/31/2018	PRINCIPAL PAYMENTS	99.52000 G-99		-110,000.00
AJE#10	12/31/2018	PRINCIPAL PAYMENTS	99.52000 G-99		-129,872.00
AJE#10	12/31/2018	INTEREST EXPENSE	99.54000 G-99		-564,744.00
AJE#10	12/31/2018	Premium/ Loss on Refunding Amortization	99.55000 G-99	3,945.00	
AJE#10	12/31/2018	Premium/ Loss on Refunding Amortization	99.55000 G-99		-176,342.00
AJE#10	12/31/2018	DEFERRED LOSS ON REFUNDING	99.177002 G-99		-3,945.00
AJE#10	12/31/2018	ACCRUED INTEREST PAYABLE	99.210010 G-99	564,744.00	
AJE#10	12/31/2018	GENERAL OBLIGATION BONDS	99.210020 G-99	3,045,000.00	
AJE#10	12/31/2018	UNAMORTIZED PREMIUM	99.210021 G-99	176,342.00	
AJE#10	12/31/2018	DEBT CERTIFICATES	99.210022 G-99	110,000.00	
AJE#10	12/31/2018	INSTALLMENT CONTRACTS	99.210023 G-99	129,872.00	
To record SY18 debt activity					
AJE#12	12/31/2018	ADDITIONS - PUBLIC WORKS	98.41002 G-98	17,143.87	
AJE#12	12/31/2018	ADDITIONS - CULTURE/REC	98.41003 G-98	27,971.57	
AJE#12	12/31/2018	OTHER IMPROVEMENTS	98.172008 G-98		-27,971.57
AJE#12	12/31/2018	INFRASTRUCTURE	98.175008 G-98		-17,143.87
To adjust addition for Washington to South End Pavement Reconstruction and Green Infrastructure Improvements					
AJE#13	12/31/2018	CAPITAL OUTLAY	98.50000 G-98		-190,754.49
AJE#13	12/31/2018	CONSTRUCTION IN PROGRESS	98.180000 G-98	190,754.49	
To record CIP for Jackson Pond Expansion					
AJE#14	12/31/2018	ACC DEPR-BLDG & IMPROVEMENTS	41.171009 SP-41	7,663.41	
AJE#14	12/31/2018	ACC. AMT-DU PAGE WATER COMM	82.170011 W-82	10,456.00	
AJE#14	12/31/2018	ACC DEPR-OTHER IMPROVEMENTS	82.172009 W-82	150,456.62	
AJE#14	12/31/2018	ACC DEPR-VEHICLES	82.174009 W-82	7,448.07	
AJE#14	12/31/2018	ACC DEPR-OTHER IMPROVEMENTS	83.172009 WW-83	80,658.73	
AJE#14	12/31/2018	ACC DEPR-EQUIPMENT	83.173009 WW-83	1,533.26	
AJE#14	12/31/2018	ACC DEPR-VEHICLES	83.174009 WW-83	10,332.86	
AJE#14	12/31/2018	ACC DEPR-WET WTHR TREATMENT	83.175009 WW-83	119,820.38	
AJE#14	12/31/2018	ACC DEPR-BLDG & IMPROVEMENTS	98.171009 G-98	51,148.28	
AJE#14	12/31/2018	ACC DEPR-OTHER IMPROVEMENTS	98.172009 G-98	51,492.59	

Number	Date	Name	Account No	Debit	Credit
AJE#14	12/31/2018	ACC DEPR-EQUIPMENT	98.173009 G-98	2,964.36	
AJE#14	12/31/2018	ACC DEPR-VEHICLES	98.174009 G-98	43,183.90	
AJE#14	12/31/2018	ACCUM DEPRE-INFRASTRUCTURE	98.175009 G-98	253,923.39	
AJE#14	12/31/2018	DEPRECIATION EXPENSE	41.502.80.801 SP-41		-7,663.41
AJE#14	12/31/2018	DEPRECIATION EXPENSE	82.502.80.801 W-82		-157,904.69
AJE#14	12/31/2018	AMORTIZATION EXPENSE	82.502.80.802 W-82		-10,456.00
AJE#14	12/31/2018	DEPRECIATION EXPENSE	83.502.80.801 WW-83		-92,524.85
AJE#14	12/31/2018	DEPRECIATION EXPENSE	83.502.80.801 WW-83		-119,820.38
AJE#14	12/31/2018	DEPRECIATION EXP- GEN GOVT	98.502.01.801 G-98		-66,764.80
AJE#14	12/31/2018	DEPRECIATION EXP- PUBLIC SAFETY	98.520.01.801 G-98		-50,639.40
AJE#14	12/31/2018	DEPRECIATION EXP- PUBLIC WORKS	98.525.01.801 G-98		-248,754.17
AJE#14	12/31/2018	DEPRECIATION EXP- CULTURE/REC	98.530.01.801 G-98		-36,554.15
		To correct depreciation expense for 8 months rather than 12 months			
AJE#15	12/31/2018	VEHICLES	98.174008 G-98		-75,334.00
AJE#15	12/31/2018	ACC DEPR-VEHICLES	98.174009 G-98	75,334.00	
		To reverse "sale of vehicle" FA entry - posted backwards			
AJE#16	12/31/2018	CAPITAL OUTLAY	98.50000 G-98		-2,624,836.00
AJE#16	12/31/2018	INFRASTRUCTURE	98.175008 G-98	2,624,836.00	
		To correct CIP entry			
AJE#17	12/31/2018	ADDITIONS - PUBLIC WORKS	98.41002 G-98	279,560.05	
AJE#17	12/31/2018	ADDITIONS - CULTURE/REC	98.41003 G-98	456,124.28	
AJE#17	12/31/2018	OTHER IMPROVEMENTS	98.172008 G-98	456,124.28	
AJE#17	12/31/2018	OTHER IMPROVEMENTS	98.172008 G-98		-456,124.28
AJE#17	12/31/2018	INFRASTRUCTURE	98.175008 G-98		-735,684.33
AJE#17	12/31/2018	INFRASTRUCTURE	98.175008 G-98	279,560.05	
AJE#17	12/31/2018	INFRASTRUCTURE	98.175008 G-98		-279,560.05
AJE#17	12/31/2018	CONSTRUCTION IN PROGRESS	98.180000 G-98	735,684.33	
AJE#17	12/31/2018	CONSTRUCTION IN PROGRESS	98.180000 G-98		-735,684.33
		To correct deletion of CIP			
AJE#18	12/31/2018	FEDERAL GRANT	10.45131 C-10	3,223.92	
AJE#18	12/31/2018	BRP - GRANT	60.45138 SI-60	7,614.25	
AJE#18	12/31/2018	FEDERAL GRANT	67.45131 BI-67	7,934.00	
AJE#18	12/31/2018	GRANTS RECEIVABLE	10.130106 C-10		-3,223.92
AJE#18	12/31/2018	GRANTS REC	60.130106 SI-60		-7,614.25
AJE#18	12/31/2018	GRANTS REC	67.130106 BI-67		-7,934.00
		To reverse PY grant AR - St Charles Rd Bridge Project, IDOT STEP Grant (Police), Fire Dept Grant			
AJE#19	12/31/2018	SUGAR CREEK GOLF COURSE	99.177001 G-99	37,041.00	
AJE#19	12/31/2018	Change in JV	99.5XXXX6 G-99		-37,041.00
		To adjust sugar creek at 12/31/18			

Number	Date	Name	Account No	Debit	Credit
AJE#20	12/31/2018	FEDERAL GRANT (CMAQ)	64.45131 CP-64		-1,777.68
AJE#20	12/31/2018	STATE GRANT	68.45117 SB-68		-73,319.80
AJE#20	12/31/2018	GRANT FROM DUPAGE COUNTY	68.45121 SB-68		-24,439.94
AJE#20	12/31/2018	GRANTS REC	64.130106 CP-64	1,777.68	
AJE#20	12/31/2018	GRANTS REC	68.130106 SB-68	97,759.74	
		To adjust grant receivables - entries recorded in reverse			
AJE#21	12/31/2018	Pension Expense - PS	99.5XXX2 G-99	2,962,037.00	
AJE#21	12/31/2018	Pension Expense - PS	99.5XXX2 G-99	145,437.00	
AJE#21	12/31/2018	Pension Expense - PS	99.5XXX2 G-99		-1,992,256.00
AJE#21	12/31/2018	Pension Expense - PS	99.5XXX2 G-99		-319,074.00
AJE#21	12/31/2018	Pension Expense - PS	99.5XXX2 G-99		-836,371.00
AJE#21	12/31/2018	Pension Expense - PS	99.5XXX2 G-99	1,022,879.00	
AJE#21	12/31/2018	DEFERRED OUTFLOW - FIRE PENSIO	99.177004 G-99	836,371.00	
AJE#21	12/31/2018	DEFERRED OUTFLOW-POLICE PENS	99.177005 G-99	1,992,256.00	
AJE#21	12/31/2018	DEFERRED INFLOW-FIRE PENSION	99.210002 G-99		-1,022,879.00
AJE#21	12/31/2018	DEFERRED INFLOW-POLIC PENSION	99.210003 G-99	319,074.00	
AJE#21	12/31/2018	NET PENSION LIABILITY-FIRE	99.210012 G-99		-145,437.00
AJE#21	12/31/2018	NET PENSION LIABILITY-POLICE	99.210013 G-99		-2,962,037.00
		To adjust Police and Fire Pension NPL and deferred outflows and inflows of resources at 12/31/18.			
AJE#22	12/31/2018	Pension Expense - GG	99.5XXX1 G-99		-136,791.00
AJE#22	12/31/2018	Pension Expense - PS	99.5XXX2 G-99		-45,266.00
AJE#22	12/31/2018	Pension Expense - HS	99.5XXX3 G-99		-70,774.00
AJE#22	12/31/2018	Pension Expense - CR	99.5XXX4 G-99		-104,591.00
AJE#22	12/31/2018	DEFERRED OUTFLOW - IMRF CSMD	82.179010 W-82		-26,207.00
AJE#22	12/31/2018	DEFERRED OUTFLOW - IMRF	82.179015 W-82	397,649.00	
AJE#22	12/31/2018	NET PENSION LIABILITY-IMRF	82.220001 W-82		-599,045.00
AJE#22	12/31/2018	DEFERRED INFLOW - IMRF	82.279015 W-82	277,625.00	
AJE#22	12/31/2018	DEFERRED OUTFLOW - IMRF CSMD	83.179010 WW-83		-21,223.00
AJE#22	12/31/2018	DEFERRED OUTFLOW - IMRF	83.179015 WW-83	322,025.00	
AJE#22	12/31/2018	NET PENSION LIABILITY-IMRF	83.220001 WW-83		-485,120.00
AJE#22	12/31/2018	DEFERRED INFLOW - IMRF	83.279015 WW-83	224,827.00	
AJE#22	12/31/2018	DEFERRED OUTFLOW - IMRF	99.177003 G-99	2,654,049.00	
AJE#22	12/31/2018	DEFERRED INFLOW - IMRF	99.210001 G-99	1,983,701.00	
AJE#22	12/31/2018	NET PENSION LIABILITY-IMRF	99.210011 G-99		-4,280,328.00
AJE#22	12/31/2018	PENSION EXPENSE	82.502.01.699 W-82		-50,022.00
AJE#22	12/31/2018	PENSION EXPENSE	83.501.01.699 WW-83		-40,509.00
		To adjust IMRF NPL and related deferred outflows and inflows of resources			
AJE#23	12/31/2018	OPEB Expense	82.53000 W-82	97.00	
AJE#23	12/31/2018	OPEB Expense	82.53000 W-82	4,924.00	
AJE#23	12/31/2018	OPEB Expense	83.53000 WW-83	93.00	
AJE#23	12/31/2018	OPEB Expense	83.53000 WW-83	4,700.00	
AJE#23	12/31/2018	OPEB EXPENSE	99.53000 G-99	1,636.00	
AJE#23	12/31/2018	OPEB EXPENSE	99.53000 G-99	82,486.00	
AJE#23	12/31/2018	Deferred Inflows - OPEB	82.210004 W-82		-4,924.00
AJE#23	12/31/2018	Total OPEB Liability	82.210024 W-82		-257,879.00

Number	Date	Name	Account No	Debit	Credit
AJE#23	12/31/2018	Total OPEB Liability	82.210024 W-82		-97.00
AJE#23	12/31/2018	FUND BALANCE/RETAINED EARNGS	82.300000 W-82	257,879.00	
AJE#23	12/31/2018	Deferred Inflows - OPEB	83.210004 WW-83		-4,700.00
AJE#23	12/31/2018	Total OPEB Liability	83.210024 WW-83		-246,159.00
AJE#23	12/31/2018	Total OPEB Liability	83.210024 WW-83		-93.00
AJE#23	12/31/2018	FUND BALANCE/RETAINED EARNGS	83.300000 WW-83	246,159.00	
AJE#23	12/31/2018	Deferred Inflows - OPEB	99.210004 G-99		-82,486.00
AJE#23	12/31/2018	NET OPEB OBLIGATION	99.210024 G-99	944,272.00	
AJE#23	12/31/2018	NET OPEB OBLIGATION	99.210024 G-99		-4,319,809.00
AJE#23	12/31/2018	NET OPEB OBLIGATION	99.210024 G-99		-1,636.00
AJE#23	12/31/2018	FUND BALANCE/RETAINED EARNGS	99.300000 G-99		-944,272.00
AJE#23	12/31/2018	FUND BALANCE/RETAINED EARNGS	99.300000 G-99	4,319,809.00	
To restate total OPEB liability at					
5/1/2018 and record SY18 activity					

VILLAGE OF VILLA PARK

(CLIENT)

GOVERNMENTAL ACTIVITIES

(OPINION UNIT)

For the Year Ended

12/31/2018

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
Prior year CIP not included in fixed assets in prior periods	3508		-	(106,046)	106,046
IRMA adjustment at 4/30/18	P/Y	-	-	33,333	(33,333)
Prior year economic incentives	P/Y	-	-	34,003	(34,003)
Totals		\$ -	\$ -	\$ (38,710)	\$ 38,710.00

VILLAGE OF VILLA PARK

(CLIENT)

GENERAL

(OPINION UNIT)

For the Year Ended

4/30/2018

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
IRMA adjustment at 4/30/18	P/Y			33,333	(33,333)
Prior year economic incentives	P/Y	-	-	34,003	(34,003)
Totals		\$ -	\$ -	\$ 67,336	\$ (67,336)

VILLAGE OF VILLA PARK, ILLINOIS
COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT

December 31, 2018

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT

Mr. Richard Keehner, Village Manager
Mr. Kevin Wachtel, Finance Director
Village of Villa Park, Illinois

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis.

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this communication. As discussed on the following pages, we identified certain deficiencies in internal control. In addition, we reviewed the status of the deficiencies from April 30, 2018. The status of these comments is included in Appendix A. This letter does not affect our report dated July 8, 2019, on the financial statements of the Village.

The Village's written response to the deficiencies identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This memorandum is intended solely for the information and use of management and is not intended and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
July 8, 2019

OTHER COMMENT

Fiscal Year End Close Procedures

Throughout testing, it was noted that various year end adjusting entries were posted in reverse. We recommend the Village review the adjusted trial balances and reconcile to supporting documentation to ensure entries are posted correctly.

OTHER INFORMATION

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may affect the City in the future:

GASB Statement No. 83, *Certain Asset Retirement Obligations [ARO's]*, enhances comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. The Statement will also enhance the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs. The requirements of this statement are effective for the fiscal year ending December 31, 2019.

GASB Statement No. 84, *Fiduciary Activities*, will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. The requirements of this statement are effective for the fiscal year ending December 31, 2019.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending December 31, 2020.

GASB Statement No 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in March 2018 and provides guidance on improving disclosures in the notes to the financial statements related to debt, including direct borrowings and direct placements of debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. This statement is effective for fiscal year ending December 31, 2019.

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. This statement is effective for the fiscal year ending December 31, 2020.

GASB Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61*, was issued in August 2018. The primary objectives of this Statement are to improve the consistency in the measurement and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement establishes that ownership of a majority equity interest in a legal separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. This statement is effective for the fiscal year ending December 31, 2019.

We will advise the Village of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Village.

APPENDIX A
STATUS OF RECOMMENDATIONS FROM APRIL 30, 2018

OTHER COMMENT

Bank Reconciliations

During our testing of cash, we noted that IMRF employee withholding and IMRF employer contributions payable were recorded as reconciling items on the bank reconciliation at April 30, 2018. These items were related to April 2018 payroll dates, but the amounts were not remitted to IMRF until the following month. We recommend that the Village record these items as a liability rather than a reduction of cash at year end.

Status: Comment implemented at December 31, 2018.

FIRM PROFILE



ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has 750+ professionals throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 30 Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE

ENERGY

MANUFACTURING
& DISTRIBUTION

CONSTRUCTION
& REAL ESTATE

GOVERNMENT

NOT-FOR-PROFIT

STATISTICS

2018 Revenue\$169M

Total Partners~100

Total Personnel750+

Personnel count as of January 1, 2019

SERVICES

ACCOUNTING, TAX & ASSURANCE

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance

ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Resources Consulting
- Investment Banking
- Marketing & Design
- Public Relations
- Retirement Plan Services
- Supply Chain
- Wealth Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

2018 AWARDS

- Oracle® NetSuite 5 Star Award
- Milwaukee's Best and Brightest Companies to Work For®
- Boston's Best and Brightest Companies to Work For®
- Accounting Today Top 100 Firms - ranked #28 nationally
- Chicago's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 Value Added Reseller Stars (VARs) -ranked #8
- Best Places to Work in Illinois
- Microsoft Dynamics Inner Circle

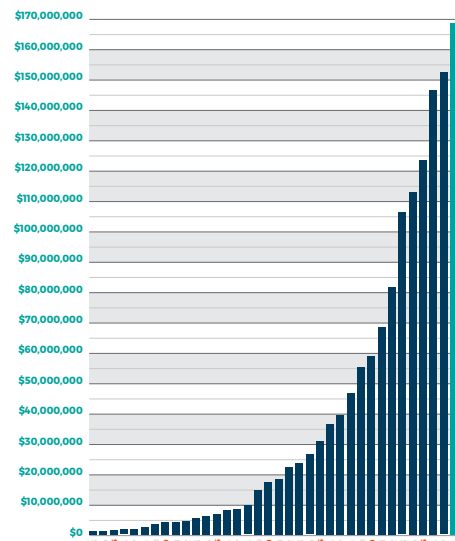
2017 AWARDS

- Bob Scott's Top 100 (VARs) - ranked #7
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Crain's List Chicago's Largest Privately Held Companies - ranked #234
- Accounting Today Top 100 VARs - ranked #6
- Best Places to Work in Indiana
- Boston's 101 Best and Brightest Companies to Work For®
- Vault Accounting Top Ranked
- National Best and Brightest in Wellness
- When Work Works Award
- National Best and Brightest Companies to Work For
- WorldatWork Work-Life Seal of Distinction
- Milwaukee Journal Sentinel Top Workplaces in Milwaukee
- Chicago Tribune's Top Workplaces
- Microsoft Dynamics Inner Circle and President's Club
- Best Places to Work in Illinois

2016 AWARDS

- Accounting Today Top Regional Leaders and Firms: Great Lakes - ranked #4
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Boston's 101 Best and Brightest Companies to Work For®
- Milwaukee Business Journal Largest Management Consulting Firms - ranked #10
- WICPA Excellence Award - Public Service Award
- US Small and Mid-Sized Business (SMB) Champions Club Heartland Partner of the Year, Microsoft's US SMB Champions Club
- Milwaukee Business Journal Largest Milwaukee-Area Accounting Firms - ranked #8
- Accounting Today Top 100 VARs - ranked #7
- Milwaukee Journal Sentinel Top Workplaces in Milwaukee
- Inc. 5000 - ranked #4613
- Bob Scott's Top 100 VARs - ranked #7

SIKICH TOTAL REVENUE



CERTIFICATIONS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2017 Sikich LLP received its 10th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

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Gold

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2018/2019
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for Microsoft Dynamics

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- **MCSE** (Microsoft Certified System Engineer)
- **CCNA** (Cisco Certified Network Associate)
- **CCDA** (Certified Cisco Design Associate)
- **CCEA** (Citrix Certified Enterprise Administrator)
- **MRMS** (Microsoft Retail Management Systems)
- **CISA** (Certified Information Systems Auditor)
- **CNE** (Certified Novell Engineer)
- **MS CSM** (Microsoft Customer Service Manager)
- **MS CAE** (Microsoft Certified Account Executive)
- **MCDBA** (Microsoft Certified Database Admin)
- **Certified for Microsoft Dynamics (NAV)**

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*International Accounting Bulletin, 2011



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VILLAGE OF VILLA PARK, ILLINOIS

SINGLE AUDIT REPORT

For the Eight Months Ended December 31, 2018

The background of the lower half of the page is an abstract geometric design. It features a series of overlapping, semi-transparent triangles and polygons in shades of gray and white, creating a complex, layered effect. The overall shape of the design is roughly rectangular, matching the page layout.

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VILLAGE OF VILLA PARK, ILLINOIS
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Village President
Members of the Board of Trustees
Village of Villa Park, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Villa Park, Illinois (the Village), as of and for the eight months ended December 31, 2018 and the related notes to financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated July 8, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
July 8, 2019

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Village President
Members of the Board of Trustees
Village of Villa Park, Illinois

Report on Compliance for Each Major Federal Program

We have audited the Village of Villa Park, Illinois' (the Village) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Village's major federal programs for the eight months ended December 31, 2018. The Village's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Village's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Village's compliance.

Opinion on Each Major Federal Program

In our opinion, the Village of Villa Park, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the eight months ended December 31, 2018.

Report on Internal Control Over Compliance

Management of the Village is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Village's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village, as of and for the eight months ended December 31, 2018, and the related notes to financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated July 8, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
July 8, 2019

VILLAGE OF VILLA PARK, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Eight Months Ended December 31, 2018

Federal	Pass-Through Grantor	Program Title	Federal CFDA Number	Expenditures
U.S. Department of Housing and Urban Development	Dupage County	CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster	14.269 *	\$ 949,459
U.S. Department of Justice	N/A	Bulletproof Vest Partnership Program	16.607	9,531
U.S. Department of Transportation	Illinois Department of Transportation	Highway Planning and Construction Cluster	20.205	161,359
U.S. Department of Transportation	Illinois Department of Transportation	Highway Safety Cluster	20.600	24,670
U.S. Department of Homeland Security	N/A	Assistance to Firefighters Grant	97.044	<u>103,310</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>\$ 1,248,329</u></u>

* Denotes Federal major program

Notes to Schedule of Expenditures of Federal Awards

- Note A The accompanying schedule of expenditures of federal awards is a summary of the activity of the Village's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.
- Note B Of the federal expenditures presented in this schedule, the Village provided no federal awards to sub recipients.
- Note C No noncash assistance was provided.
- Note D There was no federal insurance in effect for the eight months ended December 31, 2018.
- Note E The Village did not elect to use the federal 10% de minimis indirect cost rate for the eight months ended December 31, 2018.

VILLAGE OF VILLA PARK, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Eight Months Ended December 31, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal Awards

Internal Control over major federal programs:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Type of auditor's report issued on compliance for

Major federal programs:

Unmodified

Any audit findings disclosed that are required
to be reported in accordance with

2 CFR 200.516(a)?

_____ yes X no

Identification of major federal programs:

CFDA Number(s)

Name of Federal Program or Cluster

14.269

Hurricane Sandy Community Development Block Grant Disaster
Recovery Grants (CDBG-DR)

Dollar threshold used to distinguish between

Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 X yes _____ no

VILLAGE OF VILLA PARK, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Eight Months Ended December 31, 2018

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Audit Findings

None



VILLAGE OF VILLA PARK, ILLINOIS

TAX INCREMENT FINANCING DISTRICTS

REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2018



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VILLAGE OF VILLA PARK, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS
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INDEPENDENT ACCOUNTANT'S REPORT

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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable President
Members of the Board of Trustees
Village of Villa Park, Illinois

We have examined management's assertion, included in its representation letter dated July 8, 2019 that the Village of Villa Park, Illinois (the Village) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the eight months ended December 31, 2018. Management is responsible for the Village's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Village's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Village of Villa Park's compliance with the specified requirements.

In our opinion, management's assertion that the Village of Villa Park, Illinois complied with the aforementioned requirements for the eight months ended December 31, 2018 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Village President, the Village Board, management of the Village, the Illinois State Comptroller's Office and the joint review boards and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
July 8, 2019

**INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTARY INFORMATION**

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable President
Members of the Board of Trustees
Village of Villa Park, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Villa Park, Illinois (the Village) as of and for the eight months ended December 31, 2018, and the notes to financial statements, which collectively comprise the basic financial statements of the Village, and have issued our report thereon dated July 8, 2019, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (schedule of revenues, expenditures and changes in fund balance and balance sheet) for the Tax Increment Financing Funds are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
July 8, 2019

SUPPLEMENTARY INFORMATION

VILLAGE OF VILLA PARK, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

BALANCE SHEET

December 31, 2018

	TIF #2	TIF #3	TIF #4	TIF #5	TIF #6
ASSETS					
Cash and investments	\$ 3,023,498	\$ -	\$ 65,238	\$ 25,610	\$ -
Receivables - property taxes	988,839	359,316	20,586	67,026	47,341
TOTAL ASSETS	\$ 4,012,337	\$ 359,316	\$ 85,824	\$ 92,636	\$ 47,341
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 1,664	\$ 6,374	\$ 1,430	\$ 25,610	\$ 43
Advance from other funds	-	728,528	-	-	322,470
Total liabilities	1,664	734,902	1,430	25,610	322,513
DEFERRED INFLOWS OF RESOURCES					
Property taxes	988,839	359,316	20,586	67,026	47,341
Total liabilities and deferred inflows of resources	990,503	1,094,218	22,016	92,636	369,854
FUND BALANCE					
Restricted for tax increment financing projects	3,021,834	-	63,808	-	-
Unassigned	-	(734,902)	-	-	(322,513)
Total fund balance	3,021,834	(734,902)	63,808	-	(322,513)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 4,012,337	\$ 359,316	\$ 85,824	\$ 92,636	\$ 47,341

VILLAGE OF VILLA PARK, ILLINOIS**TAX INCREMENT FINANCING DISTRICTS****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

For the Year Ended December 31, 2018

	TIF #2	TIF #3	TIF #4	TIF #5	TIF #6
REVENUES					
Property taxes	\$ 1,009,406	\$ 366,782	\$ 21,014	\$ 68,419	\$ 48,326
Intergovernmental	-	66,165	-	-	-
Investment income	1,291	-	30	3	24
Miscellaneous	-	13,655	-	-	-
Total revenues	1,010,697	446,602	21,044	68,422	48,350
EXPENDITURES					
General government	7,015	30,763	5,184	33,914	11,138
Capital outlay	820	-	-	48,721	-
Total expenditures	7,835	30,763	5,184	82,635	11,138
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,002,862	415,839	15,860	(14,213)	37,212
OTHER FINANCING SOURCES (USES)					
Transfers in	-	3,863	-	14,213	-
Transfers (out)	(49,324)	(752,051)	-	-	-
Total other financing sources (uses)	(49,324)	(748,188)	-	14,213	-
NET CHANGE IN FUND BALANCE	953,538	(332,349)	15,860	-	37,212
FUND BALANCE, MAY 1	2,068,296	(402,553)	47,948	-	(359,725)
FUND BALANCE, APRIL 30	<u>\$ 3,021,834</u>	<u>\$ (734,902)</u>	<u>\$ 63,808</u>	<u>\$ -</u>	<u>\$ (322,513)</u>

VILLAGE OF VILLA PARK, ILLINOIS

REPORT ON ALLOCATION OF PENSION AMOUNTS FOR THE ILLINOIS MUNICIPAL RETIREMENT FUND

For the Eight Months Ended December 31, 2018



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VILLAGE OF VILLA PARK, ILLINOIS
REPORT ON ALLOCATION OF PENSION AMOUNTS
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630.566.8400

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INDEPENDENT AUDITOR'S REPORT

The Honorable President
Members of the Board of Trustees
Village of Villa Park, Illinois

Report on the Schedules

We have audited the accompanying Schedule of Employer Allocations (Schedules) of the Village of Villa Park, Illinois (the Village) as of and for the eight months ended December 31, 2018 and the related notes to the schedule of employer allocations and pension amounts by employer. We have also audited the total for all entities of the columns net pension liability as of December 31, 2018, total deferred outflows of resources, total deferred inflows of resources and total pension expense subject to allocation (specified column totals) included in the accompanying schedule of pension amounts by employer (schedules) of the Village for the year ended December 31, 2018.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer included in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer included in the Schedules, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, included in the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, included in the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the eight months ended December 31, 2018 and the total of all participating entities of the Village of Villa Park, Illinois for net pension liability as of December 31, 2018, and total deferred outflows of resources, total deferred inflows of resources and total pension expense subjected to allocation for the total of all participating entities for the Village's participation in the Illinois Municipal Retirement Fund (IMRF) as of and for the year ended December 31, 2018.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Village as of and for the eight months ended December 31, 2018, and our report thereon, dated July 8, 2019, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Village of Villa Park and the Villa Park Public Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
July 8, 2019

VILLAGE OF VILLA PARK, ILLINOIS

**SCHEDULE OF EMPLOYER ALLOCATIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

For the Eight Months Ended December 31, 2018

	<u>Contributions</u>	<u>Average</u>
Employer		
Village of Villa Park	\$ 459,351	85.70%
Villa Park Public Library	76,648	14.30%
TOTAL	<u>\$ 535,999</u>	<u>100.00%</u>

VILLAGE OF VILLA PARK, ILLINOIS

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

For the Year Ended December 31, 2018

Entity	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Proportionate Share of Plan Pension Expense
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
Village Library	\$ 6,343,440 1,058,474	\$ 437,353 72,977	\$ 2,454,517 409,564	\$ 810,651 135,266	\$ 3,702,521 617,807	\$ 84,452 14,092	\$ - -	\$ 581,249 96,988	\$ 665,701 111,080	\$ 105,811 17,656
TOTAL	\$ 7,401,914	\$ 510,330	\$ 2,864,081	\$ 945,917	\$ 4,320,328	\$ 98,544	\$ -	\$ 678,237	\$ 776,781	\$ 123,467

VILLAGE OF VILLA PARK, ILLINOIS

NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Villa Park, Illinois (the Village) contributes to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org. As noted above, IMRF is an agent multiple-employer defined benefit pension plan. The Village and the Villa Park Public Library (the Library), a non-employer contributing entity, both participate in the plan and therefore, the plan is treated as a cost-sharing plan.

All employees (other than those covered by the Police Pension Plan or Firefighters' Pension Plan, single employer defined benefit plans administered by the Village) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

a. Nature of Schedules

Employers participating in a cost-sharing pension plan are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the IMRF plan.

GASB Statement No. 68, paragraph 92, states that in determining the employer's portion of the collective net pension liability (NPL), the basis should be consistent with the manner in which contributions to the pension plan, excluding those to separately finance specific liabilities of the individual employer to the Plan, are determined, which is consistent with paragraphs 48-51. GASB Statement No. 68, paragraph 92 further states that in determining the non-employer's proportion of the collective NPL and corresponding pension amounts, the Village should follow the terms to determine the specific relationship of the contribution requirements of the non-employer contributing entity (the Library) to those of the employer (the Village).

The Schedule of Employer Allocations presents the actual eight months year 2018 contributions used within the proportionate share calculation for the Village and the Library and respective allocation percentage. This percentage was also used to allocate the opening net position.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Nature of Schedules (Continued)

The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources and total pension expense. The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between actual and projected investment earnings (net) on investments and the impact of changes of assumptions and future economic or demographic factors or other inputs.

b. Measurement Focus and Basis of Accounting

The financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting.

c. Use of Estimates in the Preparation of the Schedules

The preparation of the IMRF schedules in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and the changes therein, and disclosures. Actual results could differ from those estimates and differences could be material. IMRF uses an actuary to determine the total pension liability for the defined benefit plan and to calculate the actuarially determined contributions of the Village and Library.

d. Basis of Allocation

In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions to IMRF are determined. The Village has determined that the actual contributions made to IMRF during the eight months ended December 31, 2018 are appropriate as the basis because they are representative of future contributions.

The NPL is the Village's total pension liability less the fiduciary net position. The NPL was determined by an actuarial valuation measured as of December 31, 2018. The Village allocates a portion of the NPL to the Library based on the allocation percentage calculated within the Schedule of Employer Allocations.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Pension Expense and Amortization of Expense

Pension expense, as well as deferred outflows of resources and deferred inflows of resources related to pensions, should be recognized for the Village and the Library's proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions.

Deferred outflows of resources are the consumption of net assets that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net assets that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through IMRF (active or inactive), determined as of the beginning of the measurement period.

Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five-year period.

The components of pension expense are:

Service cost	\$ 614,839
Interest	3,418,121
Difference between expected and employee contributions	(296,336)
Projected earnings on plan investments	(3,399,264)
Other changes in plan fiduciary net position	(1,289,862)
Recognition of deferred outflow (inflow) of resources due to liabilities	33,243
Recognition of deferred outflow (inflow) of resources due to assets	<u>1,042,726</u>
Total	<u>\$ 123,467</u>

The average of the expected remaining service lives of all members for calendar year 2018 is 3.4122 years.

VILLAGE OF VILLA PARK, ILLINOIS
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Net Pension Liability

The net pension liability for the eight months ended December 31, 2018 (measurement date December 31, 2018) is set forth in the following table:

NET PENSION LIABILITY (BEGINNING)	\$ 1,142,295
Total pension expense	123,467
Deferred outflows and inflows of resources	6,946,528
Employer contributions	<u>(810,376)</u>
NET PENSION LIABILITY (ENDING)	<u>\$ 7,401,914</u>

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Kelly Kuechle

Submitting Department: Village Board

Item Type: Business (Commission Only)

Agenda Section:

Subject:

Zoning & Planning Commission

Suggested Action:

Robin Whitehurst (R) 7/22/2019 - 4/30/2020

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Kelly Kuechle

Submitting Department: Village Board

Item Type: Business (Commission Only)

Agenda Section:

Subject:

Fire and Police Commission

Suggested Action:

Mary Ann Bolster (A) 7/22/2019 - 4/30/2022

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Kelly Kuechle

Submitting Department: Village Manager's Office

Item Type: Bill Listing

Agenda Section:

Subject:

Bill Listing for the Weeks of July 8 and July 15, 2019 in the Total Amount of \$1,407,747.11

Suggested Action:

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[2019-0715 CY19 Weekly Check Report](#)

[2019-0708 CY19 Weekly Check Report](#)



VILLAGE OF VILLA PARK

List of Bills Presented to the Board of Trustees at its Meeting on July 22, 2019

Covering weekly check runs dated for:

July 15, 2019/CY19 \$1,193,690.98

1 of 1

Report Criteria:

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Invoice.Batch = "071501","WF0715","0705INT"

Invoice Detail.Type = {<>} "Adjustment"

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.130204 GROUP INSURANCE REC								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	3,270.82	.00		071501
Total 10.130204 GROUP INSURANCE REC:					3,270.82	.00		
10.190515 DUE TO/FROM LIBRARY								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	600.86	.00		071501
Total 10.190515 DUE TO/FROM LIBRARY:					600.86	.00		
10.210028 EMPLOYEE HEALTH INS. DED.								
DAILY FEATS INC	INV00008881	0		DISCOVERY BENEFITS; MAY 2019	85.00	.00		071501
Total 10.210028 EMPLOYEE HEALTH INS. DED.:					85.00	.00		
10.210508 ESCROW: P. W. PROJECTS								
SCHOOL DISTRICT 48	PRSW201800698-RW1	0		PRKWAY BOND RLS; 1110 S VILLA	10,000.00	.00		071501
Total 10.210508 ESCROW: P. W. PROJECTS:					10,000.00	.00		
10.210515 DELTA DENTAL RESERVE								
DELTA DENTAL OF ILLINOIS	1254608	0		TOTAL ADMIN CHARGES; JUN 2019	1,335.32	.00		071501
DELTA DENTAL OF ILLINOIS	1254608	0		TOTAL CLAIMS CHARGE; JUN 2019	11,069.37	.00		071501
Total 10.210515 DELTA DENTAL RESERVE:					12,404.69	.00		
10.210516 VISION SERVICE PLAN RESERVE								
VISION SERVICE PLAN	JUNE 2019	0		TOTAL ADMIN CHARGES; JUN 2019	867.58	.00		071501
VISION SERVICE PLAN	JUNE 2019	0		TOTAL CLAIMS CHRGS; JUN 2019	1,639.00	.00		071501
Total 10.210516 VISION SERVICE PLAN RESERVE:					2,506.58	.00		
10.231145 P&Z DEPOSIT: MISCELLANEOUS								
COUNTY COURT REPORTERS INC	125701	0		GENERAL P&Z MINUTES PZ19-003 JUNE 201	189.17	.00		WF 282

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
Total 10.231145 P&Z DEPOSIT: MISCELLANEOUS:					189.17	.00		
10.42080 P-TICKET FINES								
FARAH, TILATH	REFUND	0		PAYMENT REFUND; TICKET CDS484	50.00	.00		071501
NFAR ENTERPRISES	REFUND	0		PAYMENT REFUND; TICKET CDS484	55.00	.00		071501
RICH, EILEEN M	REFUND	0		PAYMENT REFUND; TICKET CDS484	280.00	.00		071501
Total 10.42080 P-TICKET FINES:					385.00	.00		
Total :					29,442.12	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.511.00.206 SENIOR CITIZEN CAB SUBSIDY								
UNITED DISPATCH	58595	0		SENIOR CAB RIDES; JUN 2019	324.00	.00		071501
Total 10.511.00.206 SENIOR CITIZEN CAB SUBSIDY:					324.00	.00		
10.511.00.211 LEGAL SERVICES								
FISHER-BERARDI LAW OFFICES	7831	0		LEGAL SERVICES - REAL ESTATE	880.00	.00		WF0715
FISHER-BERARDI LAW OFFICES	7839	0		LEGAL SERVICES - REAL ESTATE	275.00	.00		WF0715
GARDINER KOCH WEISBERG	141632	0		LEGAL SVCS - GENERAL	110.00	.00		WF0715
GARDINER KOCH WEISBERG	141638	0		LEGAL SERVICES - MM MATTER	748.00	.00		WF0715
ROBBINS SCHWARTZ	849493	0		LEGAL SERVICES - PROSECUTIONS	3,037.50	.00		WF0715
Total 10.511.00.211 LEGAL SERVICES:					5,050.50	.00		
10.511.00.212 LEGAL SERVICES-POLICE								
SMITH & FULLER	2734	0		LEGAL - DUI PROSECUTION	4,269.38	.00		WF0715
Total 10.511.00.212 LEGAL SERVICES-POLICE:					4,269.38	.00		
10.511.00.299 OTHER CONTRACTUAL SERVICES								
BONE PROPERTIES LLC	2019 01 to 04	0		SALES TAX INCENTIVE 01/19-04-19	28,784.13	.00		WF0715
CASTLE CHEVROLET	2019 01 to 04	0		SALES TAX INCENTIVE JAN-APR 2019	37,424.65	.00		WF0715
FEDEX	6-595-40251	0		BOARD PACKET MAILING TO ATTY	9.67	.00		WF0715
GORDON FOOD SERVICE INC	770211572	0		7/4 PARADE CANDY	2,012.85	.00		WF0715
HAGGERTY BUICK	2019 01 to 04	0		SALES TAX INCENTIVE 01/19 TO 04/19	81,369.64	.00		WF0715
MCANDREWS, PATRICK	BOARDMTG-JUNE/JULY	0		BOARD MTG RECORD/PRODUCT-JUNE 2019	1,200.00	1,200.00	07/05/2019	0705INT
MCANDREWS, PATRICK	BOARDMTG-JUNE/JULY	0		BOARD MTG RECORD/PRODUCT-JULY 2019	1,200.00	1,200.00	07/05/2019	0705INT
SAL'S BEVERAGE WORLD	2019 01 TO 04	0		01/19-04/19 SALES TAX INCENTIVE	5,130.18	.00		WF0715
SUNCOM.TV	3467	0		BOARD MEETING PRODUCTION	805.00	.00		WF0715
WILDFIRE HARLEY DAVIDSON	2019 01 to 04	0		BUSINESS DISTRICT TAX 01/19-04/19	4,391.88	.00		WF0715
Total 10.511.00.299 OTHER CONTRACTUAL SERVICES:					162,328.00	2,400.00		
10.511.00.303 DUES & PUBLICATIONS								
ILLINOIS TAX INCREMENT ASSOC	674036	0		MEMBERSHIP DUES 2019-2010	650.00	.00		WF0715
Total 10.511.00.303 DUES & PUBLICATIONS:					650.00	.00		
10.511.00.653 SENIOR CITIZENS COMMISSION								
KORYNECKY, HOSANNA	2034589	0		REIM SALT MTG LUNCHEON - GFS	30.47	.00		WF 284
KORYNECKY, HOSANNA	2034589	0		REIM SALT MTG LUNCHEON - SIMONS	285.00	.00		WF0715

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
KORYNECKY, HOSANNA	2034589	0		REIM SENIOR FAIR LUNCH	227.52	.00		WF0715
Total 10.511.00.653 SENIOR CITIZENS COMMISSION:					542.99	.00		
10.511.00.655 PLANNING & ZONING COMMISSION								
ADDISON ENGRAVING INC	93918	0		E HOFSTRA NAME PLATE	21.95	.00		WF0715
ADDISON ENGRAVING INC	93918	0		B KESKIC NAME PLATE	21.95	.00		WF0715
COUNTY COURT REPORTERS INC	125444	0		P&Z 19-0002 MINUTES APRIL 2019	420.50	.00		WF0715
COUNTY COURT REPORTERS INC	125701	0		GENERAL P&Z MINUTES JUNE 2019	236.23	.00		WF0715
Total 10.511.00.655 PLANNING & ZONING COMMISSION:					700.63	.00		
10.511.00.667 COMMUNITY PRIDE COMMISSION								
DUPAGE COUNTY DIVISION	06282019	0		PERMIT FOR PAWS ON THE PATH 2019	50.00	.00		WF0715
SEEI, LESLIE ALLISON	83675	0		REIMB FOR PLANTERS ALONG IL PRAIRIE P	291.41	.00		WF0715
Total 10.511.00.667 COMMUNITY PRIDE COMMISSION:					341.41	.00		
10.511.00.668 SUMMERFEST								
CPP EVENTS INC	202021	0		SUMMERFEST-POWER EQUIPMENT	2,358.00	.00		071501
HOME CITY ICE COMPANY, THE	5353190226	0		SUMMERFEST-ICE, FREEZER RENTAL	361.20	.00		071501
Total 10.511.00.668 SUMMERFEST:					2,719.20	.00		
Total PUBLIC AFFAIRS:					176,926.11	2,400.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.512.00.202 TRAINING & CONFERENCES								
DUPAGE MAYORS & MANAGERS CON	10790A	0		2019 SPRINGFIELD DRIVE DOWN RK	260.00	.00		WF0715
Total 10.512.00.202 TRAINING & CONFERENCES:					260.00	.00		
10.512.00.299 OTHER CONTRACTUAL SERVICES								
KEEHNER JR, RICH	07052019	0		PERS PHONE REIMB; MAY 2019	35.89	.00		WF0715
KEEHNER JR, RICH	07052019	0		PHONE USAGE REIMB; MAY 2019	40.00	.00		WF0715
Total 10.512.00.299 OTHER CONTRACTUAL SERVICES:					75.89	.00		
10.512.01.299 OTHER CONTRACTUAL SERVICES								
KNO2 LLC	INV00005753	0		MONTHLY LINE AND DOMESTIC PAGES	28.37	.00		071501
Total 10.512.01.299 OTHER CONTRACTUAL SERVICES:					28.37	.00		
Total MANAGER:					364.26	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.513.00.105 SALARIES: PART-TIME								
CONNECT SEARCH LLC	SI002123	0		TEMPORARY STAFF SERVICES	825.00	.00		071501
CONNECT SEARCH LLC	SI003047	0		TEMPORARY STAFF SERVICES	660.00	.00		071501
CONNECT SEARCH LLC	SI003216	0		TEMPORARY STAFF SERVICES	943.47	.00		071501
Total 10.513.00.105 SALARIES: PART-TIME:					2,428.47	.00		
10.513.00.299 OTHER CONTRACTUAL SERVICES								
AMERICAN PRINTING TECHNOLOGIE	19-VP06	0		PRODUCTION SVCS UTIL BILL RUN#6 2019	208.35	.00		071501
Total 10.513.00.299 OTHER CONTRACTUAL SERVICES:					208.35	.00		
Total FINANCE:					2,636.82	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.514.00.202 TRAINING & CONFERENCES								
FIOLA, JAN	APRIL PHONE BILL	0		PHONE USAGE; APRIL 2019	24.99	.00		WF0715
FIOLA, JAN	APRIL PHONE BILL	0		PHONE DEVICE; APRIL 2019	24.99	.00		WF0715
FIOLA, JAN	MARCH 2019	0		PHONE DEVICE; MARCH 2019	24.99	.00		WF0715
FIOLA, JAN	MARCH 2019	0		PHONE USAGE; MARCH 2019	24.99	.00		WF0715
Total 10.514.00.202 TRAINING & CONFERENCES:					99.96	.00		
10.514.00.230 PRINTING SERVICES								
TREE TOWNS IMAGING & COLOR GR	276527	0		LAMINATE ZONING MAP	30.00	.00		WF0715
TREE TOWNS IMAGING & COLOR GR	276584	0		LAMINATE ZONING MAP	30.00	.00		WF0715
Total 10.514.00.230 PRINTING SERVICES:					60.00	.00		
10.514.00.270 MAINT OF OFFICE EQUIPMENT								
KONICA MINOLTA BUSINESS	9005806774	0		COPY CHARGES COLOR JUNE 2019	60.36	.00		WF0715
KONICA MINOLTA BUSINESS	9005806774	0		COPY CHARGES B&W JUNE 2019	6.68	.00		WF0715
KONICA MINOLTA BUSINESS	9005809399	0		MAINTENANCE PROGRAM	12.00	.00		WF0715
KONICA MINOLTA PREMIER FINANCE	388609703	0		COPIER LEASE JUNE 2019	80.00	.00		WF0715
Total 10.514.00.270 MAINT OF OFFICE EQUIPMENT:					159.04	.00		
10.514.00.299 OTHER CONTRACTUAL SERVICES								
DUPAGE COUNTY RECORDER	40047445	0		1109 CORNELL LIEN	11.00	.00		WF0715
DUPAGE COUNTY RECORDER	40047445	0		531 N HARVARD LIEN	11.00	.00		WF0715
DUPAGE COUNTY RECORDER	40047445	0		843 S EUCLID LIEN	11.00	.00		WF0715
DUPAGE COUNTY RECORDER	40047445	0		1009 W NORTH LIEN	11.00	.00		WF0715
DUPAGE COUNTY RECORDER	40047445	0		40 E VERMONT RELEASE	11.00	.00		WF0715
DUPAGE COUNTY RECORDER	40047445	0		40 E VERMONT RELEASE	11.00	.00		WF0715
DUPAGE COUNTY RECORDER	40047445	0		432 W DIVISION RELEASE	11.00	.00		WF0715
Total 10.514.00.299 OTHER CONTRACTUAL SERVICES:					77.00	.00		
Total COMMUNITY DEVELOPMENT:					396.00	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.515.00.205 POSTAGE								
AMERICAN PRINTING TECHNOLOGIE	19-VP07-P	0		POSTAGE	5,000.00	.00		071501
Total 10.515.00.205 POSTAGE:					5,000.00	.00		
10.515.00.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	2,146.29	.00		071501
Total 10.515.00.250 EMPLOYEE BENEFITS:					2,146.29	.00		
Total CENTRAL SERVICES:					7,146.29	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.518.00.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	262.94	.00		071501
Total 10.518.00.250 EMPLOYEE BENEFITS:					262.94	.00		
Total GARAGE:					262.94	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.520.01.202 TRAINING & CONFERENCES								
VILLAGE OF CARY POLICE	0005	0		WOMEN LAW ENFORCEMENT CONFERENC	300.00	.00		071501
Total 10.520.01.202 TRAINING & CONFERENCES:					300.00	.00		
10.520.01.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	3,785.51	.00		071501
Total 10.520.01.250 EMPLOYEE BENEFITS:					3,785.51	.00		
10.520.01.299 OTHER CONTRACTUAL SERVICES								
VISUAL COMPUTER SOLUTIONS, INC.	10901	0		SAAS RENEWAL SERVC SEPT 2019 - FEB 20	2,520.00	.00		071501
Total 10.520.01.299 OTHER CONTRACTUAL SERVICES:					2,520.00	.00		
10.520.08.299 OTHER CONTRACTUAL SERVICES								
TRANSUNION RISK & ALTERNATIVE	797595-6/19	0		INVESTIGATIVE SERVICES; JUN 2019	50.00	.00		071501
Total 10.520.08.299 OTHER CONTRACTUAL SERVICES:					50.00	.00		
10.520.09.299 OTHER CONTRACTUAL SERVICES								
VETERAN'S TOWING & RECOVERY IN	17153	0		TOW CHARGES FOR SEIZED LINCOLN MKS	265.00	.00		071501
Total 10.520.09.299 OTHER CONTRACTUAL SERVICES:					265.00	.00		
Total POLICE:					6,920.51	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.521.01.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	281.10	.00		071501
Total 10.521.01.250 EMPLOYEE BENEFITS:					281.10	.00		
10.521.01.299 OTHER CONTRACTUAL SERVICES								
ELMHURST OCCUPATIONAL HEALTH	00093237-00	0		LABS & SCREENING	5,645.00	.00		071501
Total 10.521.01.299 OTHER CONTRACTUAL SERVICES:					5,645.00	.00		
Total FIRE:					5,926.10	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.523.02.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	2,254.05	.00		071501
Total 10.523.02.250 EMPLOYEE BENEFITS:					2,254.05	.00		
Total AMBULANCE/PARAMEDIC:					2,254.05	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.524.02.299 OTHER CONTRACTUAL SERVICES								
ROY STROM REFUSE REMOVAL INC	0000036723	0		TRASH AND BRUSH REMOVAL	126,548.40	.00		WF0715
Total 10.524.02.299 OTHER CONTRACTUAL SERVICES:					126,548.40	.00		
Total GARBAGE:					126,548.40	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.525.01.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	831.67	.00		071501
Total 10.525.01.250 EMPLOYEE BENEFITS:					831.67	.00		
10.525.01.303 DUES & PUBLICATIONS								
DEEKE, JEFF	070919	0		CDL REIMBURSEMENT	66.46	.00		071501
Total 10.525.01.303 DUES & PUBLICATIONS:					66.46	.00		
10.525.26.343 STONE								
MARCOTT ENTERPRISES INC	18427	0		STONE FOR DITCHES & SUGAR CREEK	2,503.29	.00		071501
Total 10.525.26.343 STONE:					2,503.29	.00		
10.525.27.342 ASPHALT MIX								
DUPAGE MATERIALS COMPANY, LLC	6896	0		2.0 TNS HIGH PERFORM COLD PATCH	280.00	.00		071501
Total 10.525.27.342 ASPHALT MIX:					280.00	.00		
10.525.27.343 STONE								
MARCOTT ENTERPRISES INC	18427	0		STONE FOR DITCHES & SUGAR CREEK	915.41	.00		071501
Total 10.525.27.343 STONE:					915.41	.00		
10.525.28.286 MOSQUITO ABATEMENT								
CLARKE ENVIRONMENTAL MOSQUIT	001007116	0		DUET TRUCK ULV CITY WIDE	6,037.27	.00		071501
Total 10.525.28.286 MOSQUITO ABATEMENT:					6,037.27	.00		
Total STREET:					10,634.10	.00		
Total CORPORATE FUND:					369,457.70	2,400.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
35.44403 FALL/WNTR/SPRG PROGRAM REV								
BROWN, KATIE	REFUND	0		REFUND FOR CANCELLED YOUTH SPORT C	59.00	.00		071501
Total 35.44403 FALL/WNTR/SPRG PROGRAM REV:					59.00	.00		
Total :					59.00	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
35.502.01.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	1,184.64	.00		071501
Total 35.502.01.250 EMPLOYEE BENEFITS:					1,184.64	.00		
35.502.35.204 TRANSPORTATION								
FIRST STUDENT INC.	9291649	0		06.12.19 TRIP TRANSPORTATION	371.00	.00		071501
FIRST STUDENT INC.	9294161	0		06.19.19 TRIP TRANSPORTATION	742.00	.00		071501
Total 35.502.35.204 TRANSPORTATION:					1,113.00	.00		
35.502.35.297 OFFICIATING SERVICES								
PANEK, BRIAN	06.2019	0		CONTRACTUAL SOFTBALL UMPIRES	1,092.00	.00		071501
Total 35.502.35.297 OFFICIATING SERVICES:					1,092.00	.00		
35.502.35.299 OTHER CONTRACTUAL SERVICES								
SU, ERIC	070219	0		CONTRACTUAL YTH FITNESS	50.40	.00		071501
Total 35.502.35.299 OTHER CONTRACTUAL SERVICES:					50.40	.00		
35.502.36.311 PROGRAM SUPPLIES								
HOME CITY ICE COMPANY, THE	5353190226	0		ICC-ICE SUPPLY	57.00	.00		071501
Total 35.502.36.311 PROGRAM SUPPLIES:					57.00	.00		
Total GENERAL:					3,497.04	.00		
Total RECREATION FUND:					3,556.04	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
36.502.01.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	718.81	.00		071501
Total 36.502.01.250 EMPLOYEE BENEFITS:					718.81	.00		
36.502.02.299 OTHER CONTRACTUAL SERVICES								
CPP EVENTS INC	202021	0		SUMMERFEST-POWER SUPPLIER	2,500.00	.00		071501
Total 36.502.02.299 OTHER CONTRACTUAL SERVICES:					2,500.00	.00		
Total GENERAL:					3,218.81	.00		
Total PARKS FUND:					3,218.81	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
60.502.02.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	129.19	.00		071501
Total 60.502.02.250 EMPLOYEE BENEFITS:					129.19	.00		
60.502.02.299 OTHER CONTRACTUAL SERVICES								
ARROW ROAD CONSTRUCTION CO	33318-3	0	180084	2018 ROAD IMPROVEMENT-PARKING LOTS	39,402.01	.00		071501
Total 60.502.02.299 OTHER CONTRACTUAL SERVICES:					39,402.01	.00		
60.502.03.299 OTHER CONTRACTUAL SERVICES								
A LAMP CONCRETE CONTRACTORS I	16199	0	180075	2ND AVENUE COMBINED SEWER SEPARATI	6,460.08	.00		071501
ARROW ROAD CONSTRUCTION CO	33318-3	0	180084	2018 STREET IMPROVEMENT PROGRAM	88,263.92	.00		071501
Total 60.502.03.299 OTHER CONTRACTUAL SERVICES:					94,724.00	.00		
60.502.10.292 ENGINEERING SERVICES								
HANCOCK ENGINEERING CO, EDWIN	19-0510	0	180087	MAPLE AREA SEWER SEPARATION, PHASE	3,434.58	.00		071501
Total 60.502.10.292 ENGINEERING SERVICES:					3,434.58	.00		
60.502.10.299 OTHER CONTRACTUAL SERVICES								
A LAMP CONCRETE CONTRACTORS I	16199	0	180075	2ND AVENUE COMBINED SEWER SEPARATI	5,633.26	.00		071501
ARROW ROAD CONSTRUCTION CO	33318-3	0	180084	2018 STREET IMPROVEMENT PROGRAM	17,527.41	.00		071501
Total 60.502.10.299 OTHER CONTRACTUAL SERVICES:					23,160.67	.00		
Total GENERAL:					160,850.45	.00		
Total STREET IMPROVEMENT FUND:					160,850.45	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
65.502.02.402 NON-CAPITAL OUTLAY								
UNCOMMON USA INC	1058515-IN	0		LINCOLN KIT POLE	195.00	.00		071501
Total 65.502.02.402 NON-CAPITAL OUTLAY:					195.00	.00		
Total GENERAL:					195.00	.00		
Total EQUIPMENT REPLACEMENT FUND:					195.00	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
68.502.02.292 ENGINEERING SERVICES								
V3 COMPANIES OF ILLINOIS	519190	0		STORMWATER REVIEW;590/600 E HARRISO	243.59	.00		071501
V3 COMPANIES OF ILLINOIS	519191	0		STORMWATER REVIEW;765 S RT 83 IL	146.15	.00		071501
V3 COMPANIES OF ILLINOIS	519192	0		PLAN REVIEW; KENILWORTH TOWNHOMES	2,757.94	.00		071501
Total 68.502.02.292 ENGINEERING SERVICES:					3,147.68	.00		
68.502.10.292 ENGINEERING SERVICES								
HANCOCK ENGINEERING CO, EDWIN	19-0510	0	180087	MAPLE AREA SEWER SEPARATION, PHASE	6,919.08	.00		071501
Total 68.502.10.292 ENGINEERING SERVICES:					6,919.08	.00		
68.502.10.299 OTHER CONTRACTUAL SERVICES								
EARTH WERKS LAND IMPROVEMENT	2019-018	0	180113	JACKSON POND OVERFLOW PROJECT	366,934.65	.00		071501
Total 68.502.10.299 OTHER CONTRACTUAL SERVICES:					366,934.65	.00		
Total GENERAL:					377,001.41	.00		
Total STORMWATER BUYOUT FUND:					377,001.41	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
82.502.01.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	718.81	.00		071501
Total 82.502.01.250 EMPLOYEE BENEFITS:					718.81	.00		
82.502.01.299 OTHER CONTRACTUAL SERVICES								
AMERICAN PRINTING TECHNOLOGIE	19-VP06	0		PRODUCTION SVCS UTIL BILL RUN#6 2019	208.35	.00		071501
Total 82.502.01.299 OTHER CONTRACTUAL SERVICES:					208.35	.00		
82.502.01.321 PURCHASE OF WATER								
DUPAGE WATER COMMISSION	JUN2019WATER	0		WATER COSTS; JUN 2019	227,630.97	.00		071501
Total 82.502.01.321 PURCHASE OF WATER:					227,630.97	.00		
82.502.02.292 ENGINEERING SERVICES								
HANCOCK ENGINEERING CO, EDWIN	19-0510	0	180087	MAPLE AREA SEWER SEPARATION, PHASE	3,582.92	.00		071501
Total 82.502.02.292 ENGINEERING SERVICES:					3,582.92	.00		
82.502.02.293 LABORATORY TESTING								
ETP LABS INC	19-133896	0		WATER SAMPLES	246.50	.00		071501
Total 82.502.02.293 LABORATORY TESTING:					246.50	.00		
82.502.02.299 OTHER CONTRACTUAL SERVICES								
CORRPRO COMPANIES INC	556649	0		ANNUAL ELEVATED TANK INSPECTION SER	2,160.00	.00		071501
DUPAGE TOPSOIL INC	048235	0		6 WHLR/4 WHLR PULV- CPU	1,120.00	.00		071501
DUPAGE TOPSOIL INC	048322	0		6 WHLRS/4 WHLR PULV- CPU	455.00	.00		071501
DUPAGE TOPSOIL INC	048407	0		6 WHLRS/4 WHLR PULV- CPU	455.00	.00		071501
Total 82.502.02.299 OTHER CONTRACTUAL SERVICES:					4,190.00	.00		
82.502.02.401 CAPITAL OUTLAY								
ARROW ROAD CONSTRUCTION CO	33318-3	0	180084	2018 ROAD IMPROVEMENT PROGRAM	6,163.35	.00		071501
Total 82.502.02.401 CAPITAL OUTLAY:					6,163.35	.00		
Total GENERAL:					242,740.90	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
Total WATER SUPPLY FUND:					242,740.90	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
83.502.01.250 EMPLOYEE BENEFITS								
HEALTHCARE SERVICE CORPORATIO	ADJJULYRATE	0		HEALTH INSURANCE; ADJ JULY 2019	372.08	.00		071501
Total 83.502.01.250 EMPLOYEE BENEFITS:					372.08	.00		
83.502.01.299 OTHER CONTRACTUAL SERVICES								
AMERICAN PRINTING TECHNOLOGIE	19-VP06	0		PRODUCTION SVCS UTIL BILL RUN#6 2019	208.35	.00		071501
Total 83.502.01.299 OTHER CONTRACTUAL SERVICES:					208.35	.00		
83.502.01.303 DUES & PUBLICATIONS								
ILLINOIS EPA	INV19-20	0		ANNUAL NPDES BILL	7,500.00	.00		071501
Total 83.502.01.303 DUES & PUBLICATIONS:					7,500.00	.00		
83.502.02.292 ENGINEERING SERVICES								
HANCOCK ENGINEERING CO, EDWIN	19-0510	0	180087	MAPLE AREA SEWER SEPARATION, PHASE	2,717.42	.00		071501
RJN GROUP INC	340101	0	190029	'19 SEWER REHABILITATION PROGRAM PHA	5,808.00	.00		071501
Total 83.502.02.292 ENGINEERING SERVICES:					8,525.42	.00		
83.502.02.293 LABORATORY TESTING								
ETP LABS INC	19-52222	0		WWFTF SAMPLES	250.00	.00		071501
ETP LABS INC	19-52229	0		WWFTF SAMPLES	375.00	.00		071501
ETP LABS INC	19-52240	0		WWFTF SAMPLES	125.00	.00		071501
ETP LABS INC	19-52247	0		WWFTF SAMPLES	965.00	.00		071501
Total 83.502.02.293 LABORATORY TESTING:					1,715.00	.00		
83.502.02.299 OTHER CONTRACTUAL SERVICES								
CRYSLER, CHRIS	REIMBURSE	0		REIMBURSE FOR SEWER RODDING	410.83	.00		071501
EJ EQUIPMENT INC	W07606	0		REPAIR TV TRUCK CAMERA	3,667.41	.00		071501
Total 83.502.02.299 OTHER CONTRACTUAL SERVICES:					4,078.24	.00		
83.502.02.401 CAPITAL OUTLAY								
ARROW ROAD CONSTRUCTION CO	33318-3	0	180084	2018 STREET IMPROVEMENT PROGRAM	5,468.88	.00		071501
FITZGERALD, SAM	REIMBURSE	0		REIMBURSEMENT FOR ROW SEWER REPAI	1,000.00	.00		071501
Total 83.502.02.401 CAPITAL OUTLAY:					6,468.88	.00		304

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
83.502.02.402 NON-CAPITAL OUTLAY GASVODA & ASSOCIATES INC	INV1901133	0		REPLACE CHLORINE DELIVERY SYSTEM	7,802.70	.00		071501
Total 83.502.02.402 NON-CAPITAL OUTLAY:					7,802.70	.00		
Total GENERAL:					36,670.67	.00		
Total WASTEWATER FUND:					36,670.67	.00		
Grand Totals:					1,193,690.98	2,400.00		

	<u>Amount Paid</u>
CORPORATE FUND	
Total CORPORATE FUND:	<u>369,457.70</u>
RECREATION FUND	
Total RECREATION FUND:	<u>3,556.04</u>
PARKS FUND	
Total PARKS FUND:	<u>3,218.81</u>
STREET IMPROVEMENT FUND	
Total STREET IMPROVEMENT FUND:	<u>160,850.45</u>
EQUIPMENT REPLACEMENT FUND	
Total EQUIPMENT REPLACEMENT FUND:	<u>195.00</u>
STORMWATER BUYOUT FUND	
Total STORMWATER BUYOUT FUND:	<u>377,001.41</u>
WATER SUPPLY FUND	
Total WATER SUPPLY FUND:	<u>242,740.90</u>
WASTEWATER FUND	
Total WASTEWATER FUND:	<u>36,670.67</u>
Grand Totals:	<u><u>1,193,690.98</u></u>

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE

APPROVED BY



Amount Paid

Report Criteria:

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Invoice Detail.Adjustmentid = {IS NULL}

Invoice.Batch = "071501","WF0715","0705INT"



VILLAGE OF VILLA PARK

List of Bills Presented to the Board of Trustees at its Meeting on July 22, 2019

Covering weekly check runs dated for:

July 8, 2019/CY19 \$214,056.13

1 of 1

Report Criteria:

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Invoice.Batch = "070801"

Invoice.Detail.Type = {<>} "Adjustment"

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.210511 ESCROW: YARDWASTE STICKERS								
ROY STROM REFUSE REMOVAL INC	0000036774	0		YARDWASTE TAGS	1,350.00	.00		070801
Total 10.210511 ESCROW: YARDWASTE STICKERS:					1,350.00	.00		
Total :					1,350.00	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.511.00.202 TRAINING & CONFERENCES								
BMO HARRIS MASTERCARD	703736-1904	0		IML NEWLY ELECTED WKSHP- CM, KP	75.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		BULTHUIS IML PD	35.00	.00		070801
Total 10.511.00.202 TRAINING & CONFERENCES:					110.00	.00		
10.511.00.207 APPRECIATION DINNER & AWARDS								
BMO HARRIS MASTERCARD	703736-1904	0		FOOD FOR VJ RETIREMENT PARTY	1,070.00	.00		070801
Total 10.511.00.207 APPRECIATION DINNER & AWARDS:					1,070.00	.00		
10.511.00.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		METRA INTERNET SERVICE 3/30-4/29/19	196.66	.00		070801
Total 10.511.00.299 OTHER CONTRACTUAL SERVICES:					196.66	.00		
10.511.00.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		COMMISSIONERS RECEPT. DÉCOR	10.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		COMMISSIONERS RECEPT. DÉCOR	13.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		COMMISSIONERS RECEPT. FLOWERS	21.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		BOARD MEETING RECORDING EQUIP.	116.08	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		BOARD MEETING RECORDING EQUIP.	309.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		BATTERIES FOR MICROPHONES	49.42	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		IML REF. BOOKS FOR NEW ELECTS	135.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PROCLAMATION PLAQUES	44.84	.00		070801
Total 10.511.00.399 OTHER SUPPLIES:					700.30	.00		
10.511.00.650 ENVIRONMENTAL CONCERNS COMM								
BMO HARRIS MASTERCARD	703736-1904	0		SPRING SWEEP BANNER - ICC	199.74	.00		070801
Total 10.511.00.650 ENVIRONMENTAL CONCERNS COMM:					199.74	.00		
10.511.00.656 FIRE & POLICE COMMISSION								
BMO HARRIS MASTERCARD	703736-1904	0		LUNCH FOR FIRE LT. TEST ASSESSORS	27.55	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		LT EXAM ASSESSORS BRKFEST	40.01	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		LT EXAM ASSESSORS BRKFEST	45.66	.00		070801
Total 10.511.00.656 FIRE & POLICE COMMISSION:					113.22	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.511.00.667 COMMUNITY PRIDE COMMISSION								
BMO HARRIS MASTERCARD	703736-1904	0		SPRING SWEEP BANNER - VH	231.61	.00		070801
Total 10.511.00.667 COMMUNITY PRIDE COMMISSION:					231.61	.00		
10.511.00.668 SUMMERFEST								
ROCK VALLEY PUBLISHING LLC	454599	0		06.06 & 06.13 SUMMERFEST SPONSOR AD	580.48	.00		070801
ROCK VALLEY PUBLISHING LLC	454600	0		06.06 & 06.13 SUMMERFEST SPONSOR AD	413.00	.00		070801
Total 10.511.00.668 SUMMERFEST:					993.48	.00		
Total PUBLIC AFFAIRS:					3,615.01	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.512.00.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		BATTERIES FOR CLOCKS, OFFICE EQUIP.	8.63	.00		070801
Total 10.512.00.399 OTHER SUPPLIES:					8.63	.00		
10.512.01.270 MAINT OF OFFICE EQUIPMENT								
BMO HARRIS MASTERCARD	703736-1904	0		TONER AND CABLES	122.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		LOCK AND USB DRIVES	39.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		MEMORY	25.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CAMERA AND CABLE ADAPTERS	96.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CABLE ADAPTERS	35.96	.00		070801
Total 10.512.01.270 MAINT OF OFFICE EQUIPMENT:					321.88	.00		
10.512.01.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		OFFSITE STORAGE	18.35	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GMIS MEMB. RENEWAL-BS	200.00	.00		070801
CURRENT TECHNOLOGIES CORP	722440	0		IT CONSULTANT- REMOTE SUPPORT	187.50	.00		070801
Total 10.512.01.299 OTHER CONTRACTUAL SERVICES:					405.85	.00		
10.512.01.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		PHONE CASES	20.27	.00		070801
Total 10.512.01.399 OTHER SUPPLIES:					20.27	.00		
Total MANAGER:					756.63	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.513.00.202 TRAINING & CONFERENCES								
BMO HARRIS MASTERCARD	703736-1904	0		LIONS CLUB-KW	15.36	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		IGFOA AP WEBINAR - STAFF	30.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		IGFOA LEADERSHIP SEMINAR-KW	15.00	.00		070801
Total 10.513.00.202 TRAINING & CONFERENCES:					60.36	.00		
10.513.00.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		GFOA BUDGET AWARD APP FEE	425.00	.00		070801
Total 10.513.00.299 OTHER CONTRACTUAL SERVICES:					425.00	.00		
10.513.00.317 OFFICE SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		PERSONNEL CHANGE FORMS AND VENDIN	272.70	.00		070801
Total 10.513.00.317 OFFICE SUPPLIES:					272.70	.00		
10.513.00.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		DISTILLED WATER, CLOROX WIPES	16.77	.00		070801
Total 10.513.00.399 OTHER SUPPLIES:					16.77	.00		
Total FINANCE:					774.83	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.514.00.202 TRAINING & CONFERENCES								
BMO HARRIS MASTERCARD	703736-1904	0		PARKING CREW SEMINAR-JF	5.75	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CREW SEMINAR CHICAGO DINE-JF	40.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CREW LUNCHEON SEMINAR-JF	50.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PARKING CREW SEMINAR-JF	10.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ALPHA LAMBDA REDEV PO SEMINAR-JF	54.67	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		DUP CHARGE APPLIED FOR CREDIT	54.67	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PARKING CREW SEMINAR-JF	12.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PARKING ALPHA LAMBDA SEMINAR-JF	15.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PARKING ALPHA LAMBDA SEMINAR-JF	12.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CREDIT ALPHA LAMBDA PARKING	15.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PARKING CREW SEMINAR-JF	16.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		APA CONF. TRANS TO/FROM AIRPORT-PG	19.30	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		APA CONF. HOTEL-PG	631.75	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		KIWANIS BKFT MEETING-PG	7.65	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		APA CONF. TRANS - PG	13.43	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		APA CONF. TRANS - PG	11.27	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		APA CONF. BAGGAGE-PG	30.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		APA CONF. BAGGAGE-PG	30.00	.00		070801
Total 10.514.00.202 TRAINING & CONFERENCES:					999.48	.00		
10.514.00.223 WATER & SEWER SERVICE								
SALT CREEK SANITARY DISTRICT	5150160 5/19	0		CD-ED NORTH AVE; 2/15-5/15/19	24.29	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		CD/ED UTL BL 3/29-6/28/19	81.48	.00		070801
Total 10.514.00.223 WATER & SEWER SERVICE:					105.77	.00		
10.514.00.289 INSPECTORS FEES								
ELEVATOR INSPECTION SVC CO INC	82940	0		39 ELEVATOR INSPECTIONS ON 3/2019	1,248.00	.00		070801
ELEVATOR INSPECTION SVC CO INC	84999	0		ELEVATOR RE-INSPECTIONS 5/24/19	75.00	.00		070801
ELEVATOR INSPECTION SVC CO INC	85315	0		ELEVATOR RE-INSPECTION 6/06/19	25.00	.00		070801
Total 10.514.00.289 INSPECTORS FEES:					1,348.00	.00		
10.514.00.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		MARCH PESTICIDE SRVCS	45.00	.00		070801
Total 10.514.00.299 OTHER CONTRACTUAL SERVICES:					45.00	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.514.00.317 OFFICE SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		COFFEE/CREAMER	29.95	.00		070801
Total 10.514.00.317 OFFICE SUPPLIES:					29.95	.00		
10.514.00.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		COMMISSIONERS RECEPT. DÉCOR RT	12.00-	.00		070801
Total 10.514.00.399 OTHER SUPPLIES:					12.00-	.00		
Total COMMUNITY DEVELOPMENT:					2,516.20	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.515.00.210 TELEPHONE								
CALL ONE	68454 6/18	0		Phone Service; 6/15-7/14/19	1,315.26	.00		070801
Total 10.515.00.210 TELEPHONE:					1,315.26	.00		
Total CENTRAL SERVICES:					1,315.26	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.516.00.223 WATER & SEWER SERVICE								
SALT CREEK SANITARY DISTRICT	5150060 5/19	0		MUSEUM; 2/15-5/15/19	18.00	.00		070801
SALT CREEK SANITARY DISTRICT	5150070 5/19	0		FIRE #81; 2/15-5/15/19	166.50	.00		070801
SALT CREEK SANITARY DISTRICT	5150150 5/19	0		FIRE #82; 2/15-5/15/19	135.24	.00		070801
SALT CREEK SANITARY DISTRICT	5150180 5/19	0		PW STORAGE BLDG; 2/15-5/15/19	34.50	.00		070801
SALT CREEK SANITARY DISTRICT	5150190 5/19	0		VILLAGE HALL; 2/15-5/15/19	73.07	.00		070801
SALT CREEK SANITARY DISTRICT	5150200 5/19	0		PARKS GARAGE; 2/15-5/15/19	89.50	.00		070801
SALT CREEK SANITARY DISTRICT	5150210 5/19	0		PW GARAGE; 2/15-5/15/19	29.00	.00		070801
SALT CREEK SANITARY DISTRICT	5150230 5/19	0		VEH MAINT; 2/15-5/15/19	29.00	.00		070801
SALT CREEK SANITARY DISTRICT	5150240 5/19	0		WTR/SWR; 2/15-5/15/19	19.74	.00		070801
SALT CREEK SANITARY DISTRICT	5150245 5/19	0		CENTRAL PUMP STATION; 2/15-5/15/19	177.51	.00		070801
SALT CREEK SANITARY DISTRICT	5150250 5/19	0		PUBLIC WORKS; 2/15-5/15/19	67.50	.00		070801
SALT CREEK SANITARY DISTRICT	5150260 5/19	0		POLICE STATION; 2/15-5/15/19	194.00	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		CORTESI PARK UTL BL 3/29-6/28/19	105.60	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		WWFTF UTL BL 3/29-6/28/19	12,106.80	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		HISTORICAL MUSEUM UTL BL 3/29-6/28/19	79.11	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		FIRE #3 UTL BL 3/29-6/28/19	330.21	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		FIRE #2 UTL BL 3/29-6/28/19	258.97	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		STREET DEPT UTL BL 3/29-6/28/19	70.74	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		VH UTL BL 3/29-6/28/19	58.95	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		PKS GARAGE(28) UTL BL 3/29-6/28/19	187.92	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		PW GARAGE UTL BL 3/29-6/28/19	25.11	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		VEHICLE MAINT UTL BL 3/29-6/28/19	87.48	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		W&S UTL BL 3/29-6/28/19	74.78	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		CENTRAL PUMP STN 3/29-6/28/19	176.45	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		PW UTL BL 3/29-6/28/19	146.07	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		PD UTL BL 3/29-6/28/19	346.95	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		CORNELL PUMP STN UTL BL 3/29-6/28/19	67.27	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		631 E WILDWOOD UTL BL 3/29-6/28/19	36.00	.00		070801
Total 10.516.00.223 WATER & SEWER SERVICE:					15,191.97	.00		
10.516.00.299 OTHER CONTRACTUAL SERVICES								
ALLIED GARAGE DOOR INC	133980	0		PW SIGN SHOP DOOR SRVC CALL	173.25	.00		070801
ALLIED GARAGE DOOR INC	133984	0		PW SIGN SHOP DOOR REPAIR	630.85	.00		070801
ALLIED GARAGE DOOR INC	134232	0		PW SIGN SHOP DOOR REPAIR	2,232.80	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		MARCH PESTICIDE SRVCS	255.00	.00		070801
Total 10.516.00.299 OTHER CONTRACTUAL SERVICES:					3,291.90	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.516.00.314 JANITORIAL SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		RETURN-JANITORIAL SUPPLIES	861.90-	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CORP-JANITORIAL SUPPLIES	807.90	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CORP-JANITORIAL SUPPLIES	861.90	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS-GRIPPING JAW RETRIEVERS	82.46	.00		070801
Total 10.516.00.314 JANITORIAL SUPPLIES:					890.36	.00		
10.516.00.315 BUILDING MAINT SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		MUSEUM-ELBOW FOR DOWNSPOUT	4.59	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CORTESI SHED- DOWNSPOUT	12.85	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		EXHAUST FOR ST82	615.63	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE-WOOD TRIM FOR A/C	14.78	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		MUSEUM-DOWNSPOUT	10.79	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-PIPES	59.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-COPPER BATHROOM FITTINGS	428.55	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE-PAINT FOR DOORS	48.29	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE-PAINT FOR BACK WALL	123.22	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		LOCK, KEYS MADE FOR VH	139.54	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE-WOOD TRIM FOR A/C	42.08	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		VH-SUMP PUMP, DRAIN PIPE	179.93	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		VH-DOOR KNOB	29.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		METALS FOR GUTTERS	14.95	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		FLEET-SWITCH FOR FAN	61.45	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		MUSEUM-LETTERS FOR SIGN	22.65	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		MUSEUM-LETTERS FOR SIGN	1.47	.00		070801
Total 10.516.00.315 BUILDING MAINT SUPPLIES:					1,810.71	.00		
10.516.00.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		PD-LIGHT BULBS	16.18	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		NUTS FOR WATER SPIGOT	27.93	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE-BATTERIES, LIGHTS	96.93	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		LIGHTS FOR SHOP	342.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW-LIGHT BULBS	106.33	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD-LIGHT BULBS	8.52	.00		070801
Total 10.516.00.399 OTHER SUPPLIES:					597.89	.00		
Total BUILDINGS & GROUNDS:					21,782.83	.00		318

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.517.00.223 WATER & SEWER SERVICE								
SALT CREEK SANITARY DISTRICT	5150170 5/19	0		METRA STN; 2/15-5/15/19	45.50	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		UPRR UTL BL 3/29-6/28/19	120.96	.00		070801
Total 10.517.00.223 WATER & SEWER SERVICE:					166.46	.00		
10.517.00.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		MARCH PESTICIDE SRVCS	45.00	.00		070801
Total 10.517.00.299 OTHER CONTRACTUAL SERVICES:					45.00	.00		
Total COMMUTER PARKING LOT:					211.46	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.518.00.215 SHOP SERVICES								
CINTAS CORPORATION #344	344197980	0		TOWELS, UNIFORM, FLEET	47.30	.00		070801
Total 10.518.00.215 SHOP SERVICES:					47.30	.00		
10.518.00.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		LIGHT BULBS FOR FUEL PUMPS	29.97	.00		070801
Total 10.518.00.299 OTHER CONTRACTUAL SERVICES:					29.97	.00		
10.518.00.302 CHEMICALS								
BMO HARRIS MASTERCARD	703736-1904	0		STK-PRIMER, GRINDING DISCS	90.78	.00		070801
Total 10.518.00.302 CHEMICALS:					90.78	.00		
10.518.00.309 GAS & DIESEL FUEL								
BMO HARRIS MASTERCARD	703736-1904	0		DIESEL EXHAUST FLUID	143.40	.00		070801
GAS DEPOT INC	70762	0		JUN UNLEADED FUEL, FLEET	13,927.80	.00		070801
GAS DEPOT INC	70763	0		JUN DIESEL, FLEET	4,189.60	.00		070801
Total 10.518.00.309 GAS & DIESEL FUEL:					18,260.80	.00		
10.518.00.310 MOTOR VEHICLE PARTS & ACCESS								
BMO HARRIS MASTERCARD	703736-1904	0		STK-FILTER, SUPPLIES	16.58	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STK-PARTS	112.72	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD146-FT BRAKE, PADS, ROTORS	151.42	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS232-TIE ROD END	44.39	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS232-TIE ROD END	63.63	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN STK-PARTS	112.72	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD188-PLUGS	57.52	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		C81-PLUGS	57.52	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD188-PLUGS, WIRES	105.91	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW30-LOWER HOSE	10.04	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN- PLUGS	57.52	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW7-FUEL FILTER	13.47	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW7-EGR SENSOR VALVE	62.39	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW7-CAM SHAFT SENSOR	25.19	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW1-FUEL FILTERS	13.12	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW1-FUEL FILTERS	13.12	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW1-FUEL FILTERS	12.60	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STK-FILTERS	66.84	.00		070801

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
BMO HARRIS MASTERCARD	703736-1904	0		STK-FILTERS	349.85	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD188-PLUGS	64.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW1-FUEL FILTERS	65.98	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW45-BATTERY CUT OFF SWITCH	7.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD154-BATTERY	77.95	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS243-CONTROL WITH CABLES	412.19	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW1RR DOOR PROP ROD	128.19	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		BALL FLOAT CAGE, SCREENS	1,077.91	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		E81-SEAL KIT, DRAIN VALVE	879.22	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW94-SURGE TANK	97.78	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW25-SURGE TANK	97.78	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD185-WINDSHIELD REPLACE	399.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD187-RR VIEW CAMERA	464.75	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD185-MODE DOOR ACTUATOR	11.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD186-MODE DOOR ACTUATOR	11.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STK-TAIL LIGHTS BULBS	12.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN SPARK PLUGS	61.12-	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		M81-AIR FILTER, WHEEL JACK	33.14	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD188-RADIATOR PART COST	348.75	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW45-HYD. LIFT CYLINDER	511.70	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW45-HEAT DEFLECTOR WINGS	243.58	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS246-RR LEAF SPRINGS	1,293.58	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		FLEET, CORNELL WELL TANK TESTING	3,795.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS250-TURN SIGNAL FLASHER	11.19	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD113-TRAILER PLUG	9.49	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD111-TRAILER PLUG	9.49	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		C81-SPARK PLUG WIRES	44.79	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN CALIPER	113.09-	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		M80-RR BRAKE PADS	38.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		M80-RR BRAKE CALIPER	113.09	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN FUEL FILTERS	38.84-	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN RADIATOR	173.39-	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD182-FUEL INJECTOR	26.77	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STK-TIRE PLUG GLUE	17.66	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD182-FUEK INJECTOR O-RINGS	4.50	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		M80-RR BRAKE CALIPER	144.95	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		M80-RETURN CALIPER CORE	75.00-	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PD182-RADIATOR	118.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PW77-RR TIRES	572.04	.00		070801
DUPAGE TIRE & AUTO CENTER INC	147979	0		TIRES,REC #255 SATURN	345.96	.00		070801

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
Total 10.518.00.310 MOTOR VEHICLE PARTS & ACCESS:					12,036.97	.00		
10.518.00.322 HAND TOOLS								
BMO HARRIS MASTERCARD	703736-1904	0		CLASS A/B/C OPERATIONS TRAINING	150.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STK-10MM SOCKET	16.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STK-FLOOR MAT	40.00	.00		070801
Total 10.518.00.322 HAND TOOLS:					206.00	.00		
10.518.00.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		STK-ELECTRICAL SUPPLIES	104.11	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN ELECTRICAL SUPPLIES	232.40-	.00		070801
Total 10.518.00.399 OTHER SUPPLIES:					128.29-	.00		
Total GARAGE:					30,543.53	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.519.00.299 OTHER CONTRACTUAL SERVICES								
B & F CONSTRUCTION CODE SERVIC	11342	0		INSPECTIONS; APR 2019	1,323.60	.00		070801
B & F CONSTRUCTION CODE SERVIC	11418	0		INSPECTIONS; MAY 2019	794.80	.00		070801
B & F CONSTRUCTION CODE SERVIC	11418	0		INSPECTIONS; MAY 2019	418.60	.00		070801
MINUTEMAN PRESS	40596	0		1000 BUILDING PERMIT ENVELOPES	416.00	.00		070801
Total 10.519.00.299 OTHER CONTRACTUAL SERVICES:					2,953.00	.00		
10.519.00.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		SURGE PROTECTOR, COMPUTER STAND TI	72.09	.00		070801
Total 10.519.00.399 OTHER SUPPLIES:					72.09	.00		
Total ENGINEERING:					3,025.09	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.520.01.202 TRAINING & CONFERENCES								
BMO HARRIS MASTERCARD	703736-1904	0		EVIDENCE MANAGERS CONF-MK	375.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		DEFENSIVE TACTICS TRAINING	300.00	.00		070801
LAY, STEVEN	060319TRAVEL	0		TRUCK ENFORCEMENT TRAINING;MEAL REI	38.37	.00		070801
NORTH EAST MULTI-REGIONAL	258378	0		INTRVIEW&INTERRO TRAIN;EASTON,GONZ	1,125.00	.00		070801
WALSH, TIMOTHY	042319TRAVEL	0		FTO SUPERVISOR COURSE TRAIN;MEAL RE	36.50	.00		070801
WALSH, TIMOTHY	050719TRAVEL	0		HOSTAGE SITUATIONS TRAIN;MEAL REIMB	18.58	.00		070801
Total 10.520.01.202 TRAINING & CONFERENCES:					1,893.45	.00		
10.520.01.210 TELEPHONE								
BMO HARRIS MASTERCARD	703736-1904	0		CABLE SERVICE 4/19/19-5/18/19	6.30	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		INTERNET SERVICE 3/1/19 TO 3/29/19	214.85	.00		070801
VERIZON WIRELESS	9832245044	0		DATA FOR LICENSE PLATE READER	76.02	.00		070801
VERIZON WIRELESS	9832443106	0		DATA FOR SQUAD CAR COMPUTERS	756.31	.00		070801
Total 10.520.01.210 TELEPHONE:					1,053.48	.00		
10.520.01.299 OTHER CONTRACTUAL SERVICES								
C.O.P.S AND F.I.R.E PERSONNEL	105409	0		PLYGRPH FOR PTO CANDIDATE;W.JOHNSO	160.00	.00		070801
Total 10.520.01.299 OTHER CONTRACTUAL SERVICES:					160.00	.00		
10.520.01.317 OFFICE SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		TWO BD-R DVDS FOR EVIDENCE	87.04	.00		070801
Total 10.520.01.317 OFFICE SUPPLIES:					87.04	.00		
10.520.07.230 PRINTING SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		BUSINESS CARDS FOR PAGAN	45.50	.00		070801
Total 10.520.07.230 PRINTING SERVICES:					45.50	.00		
10.520.07.271 MAINT OF RADIO EQUIPMENT								
BMO HARRIS MASTERCARD	703736-1904	0		REPLACEMENT RADIO ANTENNA	122.20	.00		070801
Total 10.520.07.271 MAINT OF RADIO EQUIPMENT:					122.20	.00		
10.520.08.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		POWER SHREDDER FOR EVIDENCE	240.82	.00		070324
BMO HARRIS MASTERCARD	703736-1904	0		APRIL BACKGROUND CHECKS	30.00	.00		070801

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
Total 10.520.08.399 OTHER SUPPLIES:					270.82	.00		
10.520.09.299 OTHER CONTRACTUAL SERVICES								
WEST & SONS TOWING INC	82943	0		TOW CHR;SEIZED '09 CHEVY IMPALA	175.00	.00		070801
Total 10.520.09.299 OTHER CONTRACTUAL SERVICES:					175.00	.00		
10.520.09.333 RANGE SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		AMMO FOR RANGE	730.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		AMMO FOR RANGE	1,794.00	.00		070801
Total 10.520.09.333 RANGE SUPPLIES:					2,524.00	.00		
10.520.09.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		THREE BOXES OF FLARES	213.58	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SHELVES FOR EVIDENCE ROOM	180.90	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		VEHICLE TRAUMA KITS	580.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		VEHICLE TRAUMA KITS	1,505.00	.00		070801
Total 10.520.09.399 OTHER SUPPLIES:					2,479.48	.00		
Total POLICE:					8,810.97	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.521.01.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		REPAIR OF STA 81 OVEN	175.00	.00		070801
JET BRITE CAR WASH INC	3676	0		FD CAR WASH	3.00	.00		070801
VERIZON WIRELESS	9831579146	0		WIRELESS ACCESS; 7 MDTs, 7 IPADS, 1 AIR	441.45	.00		070801
Total 10.521.01.299 OTHER CONTRACTUAL SERVICES:					619.45	.00		
10.521.01.315 BUILDING MAINT SUPPLIES								
ACE HARDWARE, VILLA PARK	13774	0		VALVE FOR WATER SPIGOT	48.14	.00		070801
ACE HARDWARE, VILLA PARK	13866	0		WEED KILLERS & FASTENERS	33.23	.00		070801
ACE HARDWARE, VILLA PARK	14084	0		WEED KILLER FOR LAWN MAINTENANCE	23.26	.00		070801
STATE INDUSTRIAL PRODUCTS	901055194	0		TRUCKWASH,DISINFECTANT,PRIMEZYNE,D	769.54	.00		070801
VPFD	62619PETTYCASH	0		VILLA PARK ACE-EXTENSION RING/COVER	4.95	.00		070801
Total 10.521.01.315 BUILDING MAINT SUPPLIES:					879.12	.00		
10.521.01.317 OFFICE SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		KEYBOARD TRAY FOR HORNBACK	80.99	.00		070801
Total 10.521.01.317 OFFICE SUPPLIES:					80.99	.00		
10.521.01.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		PHONE CASES	47.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		DUCOMM APPRECIATION LUNCH	47.40	.00		070801
O'HERRON CO INC, RAY	1934304-IN	0		FD JON SHIRT FOR SEN CULLERTON	69.00	.00		070801
VPFD	62619PETTYCASH	0		SUBWAY-DUCOMM APPRECIATION WEEK	20.00	.00		070801
VPFD	62619PETTYCASH	0		JEWEL-TABLECLOTHS FOR BARTON RETIR	7.50	.00		070801
VPFD	62619PETTYCASH	0		GFS-CUPS FOR BARTON RETIREMENT	3.11	.00		070801
VPFD	62619PETTYCASH	0		PETE'S-POP FOR SAUTER PROMOTIONAL	9.98	.00		070801
Total 10.521.01.399 OTHER SUPPLIES:					204.96	.00		
10.521.21.311 PROGRAM SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		10 CO & 10 SMOKE DETECTORS	332.30	.00		070801
Total 10.521.21.311 PROGRAM SUPPLIES:					332.30	.00		
10.521.22.202 TRAINING & CONFERENCES								
BMO HARRIS MASTERCARD	703736-1904	0		WILLHOIT PREHOSP. TRAUMA LIFE SUP. CL	150.00	.00		070801

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
Total 10.521.22.202 TRAINING & CONFERENCES:					150.00	.00		
10.521.22.399 OTHER SUPPLIES								
VPFD	62619PETTYCASH	0		MENARDS-QUICK LINK FOR ENG 82 RIT BA	7.99	.00		070801
VPFD	62619PETTYCASH	0		HOME DEPOT-ROPE FOR LADDERS	9.51	.00		070801
VPFD	62619PETTYCASH	0		ADDISON ENGRAVING-TAGS FOR EFD KEYS	10.00	.00		070801
VPFD	62619PETTYCASH	0		JEWEL-WATER FOR ENGINES	30.53	.00		070801
Total 10.521.22.399 OTHER SUPPLIES:					58.03	.00		
Total FIRE:					2,324.85	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.523.02.301 UNIFORMS								
VPFD	62619PETTYCASH	0		BULLSEYE PRINTING-P/T MEMBER T-SHIRT	152.00	.00		070801
Total 10.523.02.301 UNIFORMS:					152.00	.00		
10.523.02.399 OTHER SUPPLIES								
MMSGGS	56292875	0		OXYGENBAGS & OXYGEN REGULATOR	135.78	.00		070801
Total 10.523.02.399 OTHER SUPPLIES:					135.78	.00		
Total AMBULANCE/PARAMEDIC:					287.78	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
10.525.25.219 UTILITY - ELECTRIC								
CONSTELLATION NEW ENERGY INC	707658-10 5/19	0		118 S VILLA AVE ; 5/8-6/7/19	28.02	.00		070801
CONSTELLATION NEW ENERGY INC	707658-8 5/19	0		0 E WISCONSIN AVE ; 5/21-6/20/19	10,300.20	.00		070801
CONSTELLATION NEW ENERGY INC	707658-9 5/19	0		1 S CENTRAL AVE; 5/8-6/10/19	288.66	.00		070801
Total 10.525.25.219 UTILITY - ELECTRIC:					10,616.88	.00		
10.525.25.299 OTHER CONTRACTUAL SERVICES								
H & H ELECTRIC COMPANY	33068	0		TRAFFIC SIGNAL MAINTENANCE	832.00	.00		070801
Total 10.525.25.299 OTHER CONTRACTUAL SERVICES:					832.00	.00		
10.525.26.344 CONCRETE - REDI MIX								
BMO HARRIS MASTERCARD	703736-1904	0		5-MORTAR MIX 2-PLUG SET MIX	162.63	.00		070801
Total 10.525.26.344 CONCRETE - REDI MIX:					162.63	.00		
10.525.27.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		SAFETY HOODIES	157.00	.00		070801
Total 10.525.27.399 OTHER SUPPLIES:					157.00	.00		
10.525.28.322 HAND TOOLS								
BMO HARRIS MASTERCARD	703736-1904	0		Z-PLASTIC SHOVELS	39.98	.00		070801
Total 10.525.28.322 HAND TOOLS:					39.98	.00		
10.525.28.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		ENGINE MIX OIL	16.99	.00		070801
Total 10.525.28.399 OTHER SUPPLIES:					16.99	.00		
Total STREET:					11,825.48	.00		
Total CORPORATE FUND:					89,139.92	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
19.520.01.310 DUI TECHNOLOGY EXPENDITURES								
BMO HARRIS MASTERCARD	703736-1904	0		DISPOSAL OF BIO HAZARD ITEMS	179.42	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		DISPOSAL OF BIO HAZARD ITEMS	203.69	.00		070801
Total 19.520.01.310 DUI TECHNOLOGY EXPENDITURES:					383.11	.00		
Total POLICE:					383.11	.00		
Total DUI TECHNOLOGY FUND:					383.11	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
27.502.01.401 CAPITAL OUTLAY								
BMO HARRIS MASTERCARD	703736-1904	0		DEPOT-CHAIRS	368.64	.00		070801
Total 27.502.01.401 CAPITAL OUTLAY:					368.64	.00		
Total GENERAL:					368.64	.00		
Total TIF 5 FUND - KENILWORTH:					368.64	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
28.502.01.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		VILLA AVE SIGNS	699.96	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SAND, VILLA AVE SIGNS	27.54	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		MOUNTING TAPE, VILLA SIGNS	21.98	.00		070801
Total 28.502.01.299 OTHER CONTRACTUAL SERVICES:					749.48	.00		
Total GENERAL:					749.48	.00		
Total TIF 4 FUND - ST. CHARLES RD:					749.48	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
35.210508 ESCROW: REC RENTAL DEPOSITS								
SPRATT, JACQUELINE	85763	0		ROOM RENTAL DEPOSIT REFUND	110.00	.00		070801
Total 35.210508 ESCROW: REC RENTAL DEPOSITS:					110.00	.00		
Total :					110.00	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
35.502.01.205 POSTAGE								
BMO HARRIS MASTERCARD	703736-1904	0		POSTAGE-BASKETBALL PICTURES	7.85	.00		070801
Total 35.502.01.205 POSTAGE:					7.85	.00		
35.502.01.210 TELEPHONE								
CALL ONE	68454 6/18	0		Phone Service; 6/15-7/14/19	309.36	.00		070801
Total 35.502.01.210 TELEPHONE:					309.36	.00		
35.502.01.317 OFFICE SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		WALL MOUNT FOR ICC OFFICE TV	89.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		TV-ICC SECURITY SYSTEM	129.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC OFFICE SUPPLIES	213.88	.00		070801
Total 35.502.01.317 OFFICE SUPPLIES:					433.86	.00		
35.502.16.223 WATER & SEWER SERVICE								
SALT CREEK SANITARY DISTRICT	5150020 5/19	0		LIONS FIELD; 2/15-5/15/19	51.00	.00		070801
SALT CREEK SANITARY DISTRICT	5150030 5/19	0		ROTARY PK RESTROOMS; 2/15-5/15/19	7.01	.00		070801
SALT CREEK SANITARY DISTRICT	5150120 5/19	0		ICC; 2/15-5/15/19	298.50	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		LIONS FIELD UTL BL 3/29-6/28/19	154.44	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		ROTARY PK RSTRM UTL BL 3/29-6/28/19	54.02	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		ICC 1ST UTL BL 3/29-6/28/19	547.83	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		ICC 2ND UTL BL 3/29-6/28/19	560.79	.00		070801
Total 35.502.16.223 WATER & SEWER SERVICE:					1,673.59	.00		
35.502.16.299 OTHER CONTRACTUAL SERVICES								
BMO HARRIS MASTERCARD	703736-1904	0		MARCH PESTICIDE SRVCS	275.00	.00		070801
Total 35.502.16.299 OTHER CONTRACTUAL SERVICES:					275.00	.00		
35.502.16.315 BUILDING MAINT SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		ICC-CLOCK, BATTERIES	33.98	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-FASTENERS	4.59	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-FROSTED LIGHT BULB	2.59	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-LIGHT BULB 110WATTS	7.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-ANT KILLER SPRAY	14.98	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-KEYS, BIG EASY MOP HEAD	13.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-PAINT FOR BENCH	19.97	.00		070801

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
BMO HARRIS MASTERCARD	703736-1904	0		ICC-POLE, WINDOW PAD, SQUEEGEE	61.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-MOUNTING STRIPS	10.77	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-SAND PAPER	14.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN-SPEED TRACK	98.90	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-4 GALS. SPEED TRACK CLEANER	107.95	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-PLUMBING SINK PARTS	5.99	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CRB-FILTERS, BELTS	123.50	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-SHELVING MATERIAL	104.41	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICC-SHELVING, ELECTRICAL	124.06	.00		070801
Total 35.502.16.315 BUILDING MAINT SUPPLIES:					552.79	.00		
35.502.16.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		ICC-PAINT SUPPLIES, CLEANERS	39.51	.00		070801
Total 35.502.16.399 OTHER SUPPLIES:					39.51	.00		
35.502.36.299 OTHER CONTRACTUAL SERVICES								
ADDISON PARK DISTRICT	20-984	0		CONTRACTUAL SOCCER SCHEDULING	14.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CABLE BOX RENTAL-ICC/CRB	8.42	.00		070801
BREWFEST PARTNERS	20214	35003		BREWFEST 2019, MANAGEMENT FEE	6,150.00	.00		070801
Total 35.502.36.299 OTHER CONTRACTUAL SERVICES:					6,172.42	.00		
35.502.36.303 DUES & PUBLICATIONS								
BMO HARRIS MASTERCARD	703736-1904	0		STAFF RECRUITMENT ECHLD	90.00	.00		070801
Total 35.502.36.303 DUES & PUBLICATIONS:					90.00	.00		
35.502.36.311 PROGRAM SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-BIRTHDAY BUNCH LUNCH	64.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-SENIOR PROGRAMS	19.78	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-BIRTHDAY BUNCH LUNCH	134.46	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-BIRTHDAY BUNCH LUNCH	23.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		FIRST AID ICE PACKS	180.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		CPR MASKS FOR POOL STAFF	439.50	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES FOR FITNESS/LEAGUES	376.72	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	144.94	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	203.78	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-ECHLD/FAMILY PROGRAMS	167.14	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	201.82	.00		070801

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-ECHLD PROGRAMS	62.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-PRESCHOOL	20.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-ECHLD/FAMILY PROGRAMS	32.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-BRKFAST W/BUNNY	35.98	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-PRESCHOOL	84.31	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	5.49	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	7.48	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-FUNTIME JUNCTION	20.38	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-ECHLD PROGRAMS	218.27	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-FUNTIME JUNCTION	142.32	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-ECHLD PROGRAMS	154.78	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PRESCHOOL SPRING FIELD TRIP	200.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-BKFAST W/BUNNY	7.49	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-SPRING CAMP	10.98	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-FAMILY EVENTS	68.98	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		BALANCE-SPRING CAMP FIELD TRIP	80.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		REC -LINERS, PAPER GOODS	293.05	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		REC -LINERS, PAPER GOODS	397.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		REC-DVD PLAYER FOR PROG.	23.84	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	21.25	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	69.42	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	44.78	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	17.72	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	21.20	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	53.38	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GROCERIES-FUNTIME JUNCTION	94.91	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		BATTERIES/FUNTIME SUPPLIES	141.34	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-FUNTIME/FAMILY PROG.	92.58	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-BRKFAST W/BUNNY	13.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SANTA SUIT DRY CLEANING	26.95	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		DANCE RECITAL T-SHIRTS	102.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-FUNTIME/FAMILY PROG.	93.67	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN-BRKFAST BUNNY SUPPLIES	3.58-	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PAPER GOODS-BRKFAST W/BUNNY	68.30	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		DANCE PERFORMANCE TICKETS	402.50	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		RETURN-BRKFAST BUNNY SUPPLIES	5.76-	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-BRKFAST W/BUNNY	133.22	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SUPPLIES-ECHLD SCIENCE CLASS	7.37	.00		070801
Total 35,502.36.311 PROGRAM SUPPLIES:					5,214.71	.00		336

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
Total GENERAL:					14,769.09	.00		
Total RECREATION FUND:					14,879.09	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
36.502.01.202 TRAINING & CONFERENCES								
BMO HARRIS MASTERCARD	703736-1904	0		"BEING GREEN" TRAINING SEMINAR-BR	12.00	.00		070801
Total 36.502.01.202 TRAINING & CONFERENCES:					12.00	.00		
36.502.01.210 TELEPHONE								
CALL ONE	68454 6/18	0		Phone Service; 6/15-7/14/19	56.08	.00		070801
Total 36.502.01.210 TELEPHONE:					56.08	.00		
36.502.01.223 WATER & SEWER SERVICE								
SALT CREEK SANITARY DISTRICT	5150010 5/19	0		THE DEPOT; 2/15-5/15/19	10.27	.00		070801
SALT CREEK SANITARY DISTRICT	5150110 5/19	0		N TERR PARK; 2/15-5/15/19	12.50	.00		070801
SALT CREEK SANITARY DISTRICT	5150165 5/19	0		TWIN LAKES; 2/15-5/15/19	12.50	.00		070801
SALT CREEK SANITARY DISTRICT	5150220 5/19	0		PK GARAGE #2; 2/15-5/15/19	23.50	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		TRAIN DEPOT UTL BL 3/29-6/28/19	58.95	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		VILLA TOT LOT UTL BL 3/29-6/28/19	8.39	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		HARVARD TOT LOT UTL BL 3/29-6/28/19	16.61	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		NORTH TERRACE PK UTL BL 3/29-6/28/19	70.74	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		PKS GARAGE(42) UTL BL 3/29-6/28/19	95.85	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		FRANKLIN PK FNTN UTL BL 3/29-6/28/19	5.96	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		TWIN LAKES UTL BL 3/29-6/28/19	862.11	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		ARDMR/CNTRL FNTN UTL BL 3/29-6/28/19	10.01	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		ARDMR/GW FNTN UTL BL 3/29-6/28/19	1.68	.00		070801
Total 36.502.01.223 WATER & SEWER SERVICE:					1,189.07	.00		
36.502.01.261 INSURANCE CLAIM LOSSES								
BMO HARRIS MASTERCARD	703736-1904	0		PKS232- LEFT TAIL GATE	83.36	.00		070801
Total 36.502.01.261 INSURANCE CLAIM LOSSES:					83.36	.00		
36.502.01.317 OFFICE SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		PKS-LAPTOP BAG-FOR IT LAPTOP	18.69	.00		070801
Total 36.502.01.317 OFFICE SUPPLIES:					18.69	.00		
36.502.02.304 GROUNDS SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE PATH SCREENINGS	108.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE PATH SCREENINGS	81.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE PATH SCREENINGS	81.00	.00		070801

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE TOPSOIL	108.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE SHELTER-FASTENERS	38.47	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE SHELTER-FASTENERS	55.79	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE LESCO MIX, SEED	2,045.95	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE SHELTER-HARDWARE	133.91	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE SHELTER-HARDWARE	74.70	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE TOPSOIL	96.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		N. TERRACE CEMENT FOR BENCHES	20.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS-MULCH, TOPSOIL	1,587.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		NO TRESPASS SIGNS	86.00	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STRAW BLANKET-N. TERRACE	700.00	.00		070801
Total 36.502.02.304 GROUNDS SUPPLIES:					5,216.79	.00		
36.502.02.305 TURF SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		PKS-HERBICIDE	100.95	.00		070801
Total 36.502.02.305 TURF SUPPLIES:					100.95	.00		
36.502.02.306 WALKS, ROADS & PARKING LOTS								
BMO HARRIS MASTERCARD	703736-1904	0		BOLLARD, N. TERRACE	423.00	.00		070801
Total 36.502.02.306 WALKS, ROADS & PARKING LOTS:					423.00	.00		
36.502.02.315 BUILDING MAINT SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		PKS-WATER	31.93	.00		070801
Total 36.502.02.315 BUILDING MAINT SUPPLIES:					31.93	.00		
36.502.02.319 ATHLETIC FIELD MATERIALS								
MARTENSON TURF PRODUCTS INC	70747	0		LINE CHALK,INFIELD CONDITIONER	1,439.04	.00		070801
Total 36.502.02.319 ATHLETIC FIELD MATERIALS:					1,439.04	.00		
36.502.02.325 GENERAL EQUIPMENT PARTS								
BMO HARRIS MASTERCARD	703736-1904	0		DRAG FOR BASEBALL	254.04	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		MAINT. MOWER PARTS	176.45	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		GORILLA EPOXY ADHESIVE	7.59	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS-MOWER PARTS	103.91	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS-MOWER PARTS	44.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PKS-TRIANGLE SAFETY WARNING KIT	35.78	.00		070801

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
Total 36.502.02.325 GENERAL EQUIPMENT PARTS:					622.74	.00		
Total GENERAL:					9,193.65	.00		
Total PARKS FUND:					9,193.65	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
41.502.01.210 TELEPHONE								
AT&T	294737394 5/19	0		JEFF POOL INTERNET SVCS; 5/9-6/8/19	227.19	.00		070801
CALL ONE	68454 6/18	0		Phone Service; 6/15-7/14/19	52.46	.00		070801
Total 41.502.01.210 TELEPHONE:					279.65	.00		
41.502.01.223 WATER & SEWER SERVICE								
SALT CREEK SANITARY DISTRICT	5150130 5/19	0		JEFF POOL; 2/15-5/15/19	161.00	.00		070801
SALT CREEK SANITARY DISTRICT	5150140 5/19	0		JEFF POOL FLTR; 2/15-5/15/19	7.00	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		JEFF POOL UTL BL 3/29-6/28/19	698.49	.00		070801
VILLAGE OF VILLA PARK UTILITY BILL	APR-JUN	0		JEFFRSN #2 UTL BL 3/29-6/28/19	862.11	.00		070801
Total 41.502.01.223 WATER & SEWER SERVICE:					1,728.60	.00		
41.502.02.299 OTHER CONTRACTUAL SERVICES								
KODIAK CONTRACTORS	DISBURSE-1	0		PATRON APPRECIATE DAY 08.11.19	400.00	.00		070801
KODIAK CONTRACTORS	DISBURSE-2	0		PATRON APPRECIATE DAY 07.18.19	400.00	.00		070801
Total 41.502.02.299 OTHER CONTRACTUAL SERVICES:					800.00	.00		
41.502.02.301 UNIFORMS								
WATER SAFETY PRODUCTS	189361	0		POOL LIFEGUARD UNIFORMS	891.30	.00		070801
Total 41.502.02.301 UNIFORMS:					891.30	.00		
41.502.02.311 PROGRAM SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		AQUATIC PROGRAM SUPPLIES	467.67	.00		070801
GORDON FOOD SERVICE INC	770211459	0		SUMMER POOL CONCESSIONS	318.30	.00		070801
Total 41.502.02.311 PROGRAM SUPPLIES:					785.97	.00		
41.502.03.302 CHEMICALS								
AQUA PURE ENTERPRISES INC	119769	0		CALCIUM ACCUTABS, POOL	3,171.07	.00		070801
Total 41.502.03.302 CHEMICALS:					3,171.07	.00		
41.502.03.314 JANITORIAL SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		POOL-CLEANERS	35.57	.00		070801
Total 41.502.03.314 JANITORIAL SUPPLIES:					35.57	.00		341

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
41.502.03.315 BUILDING MAINT SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		POOL-BRUSHES, CLEANERS	44.66	.00		070801
Total 41.502.03.315 BUILDING MAINT SUPPLIES:					44.66	.00		
41.502.03.325 GENERAL EQUIPMENT PARTS								
BMO HARRIS MASTERCARD	703736-1904	0		VH-STAIRWELL LIGHT BULBS	19.98	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-CONCRETE	56.59	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-CAULK, CONCRETE	113.64	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STK-GAS TANKS	207.87	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STK-SHOVELS, SWEEPER	88.33	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-OFFICE PAINT	36.38	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-WIRE, TAPE ONS	52.86	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-PLUMBING SUPPLIES	95.74	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-LIGHTS, PAINTING SUPPLIES	47.66	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-FAUCETS, SLOAN VALVES	640.78	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		TOILETS, PIPE PARTS FOR POOL	801.54	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-FITTINGS FOR SINK DRAINS	31.28	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		POOL-PLUMBING PARTS	97.90	.00		070801
HALOGEN SUPPLY CO INC	537502	0		BURNERS FOR HEATER,POOL	59.69	.00		070801
Total 41.502.03.325 GENERAL EQUIPMENT PARTS:					2,350.24	.00		
Total GENERAL:					10,087.06	.00		
Total SWIMMING POOL FUND:					10,087.06	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
60.502.03.292 ENGINEERING SERVICES								
BURKE ENGINEERING LTD, CHRISTO	149745	0	170055	PHASE 2 DESIGN ENG. WASHINGTON ST. S	3,215.41	.00		070801
Total 60.502.03.292 ENGINEERING SERVICES:					3,215.41	.00		
Total GENERAL:					3,215.41	.00		
Total STREET IMPROVEMENT FUND:					3,215.41	.00		

PAYMENT APPROVAL REPORT - BY GL NUMBER
Report dates: 7/1/2019-7/31/2019

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
65.502.02.401 CAPITAL OUTLAY								
LANDMARK FORD INC	165909	0	190014	2019 FORD F-250 SUPER CAB TRUCK	38,847.00	.00		070801
LANDMARK FORD INC	165910	0	190015	2019 FORD F-250 TRUCK W/ SERVICE BODY	39,271.00	.00		070801
Total 65.502.02.401 CAPITAL OUTLAY:					78,118.00	.00		
Total GENERAL:					78,118.00	.00		
Total EQUIPMENT REPLACEMENT FUND:					78,118.00	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
67.502.02.402 NON-CAPITAL OUTLAY								
MMSGs	56308814	0		AED CHARGER KITS- W/ 2 SET PADS	170.22	.00		070801
Total 67.502.02.402 NON-CAPITAL OUTLAY:					170.22	.00		
Total GENERAL:					170.22	.00		
Total BUILDING IMPROVEMENTS FUND:					170.22	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
68.502.02.292 ENGINEERING SERVICES								
V3 COMPANIES OF ILLINOIS	419237R	0		STORMWATER REVIEW;765 S RT 83 IL	1,607.60	.00		070801
Total 68.502.02.292 ENGINEERING SERVICES:					1,607.60	.00		
Total GENERAL:					1,607.60	.00		
Total STORMWATER BUYOUT FUND:					1,607.60	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
82.502.01.210 TELEPHONE								
CALL ONE	68454 6/18	0		Phone Service; 6/15-7/14/19	37.99	.00		070801
Total 82.502.01.210 TELEPHONE:					37.99	.00		
82.502.01.402 NON-CAPITAL OUTLAY								
BMO HARRIS MASTERCARD	703736-1904	0		VIEW SONIC 4k PROJECTOR	899.99	.00		070801
Total 82.502.01.402 NON-CAPITAL OUTLAY:					899.99	.00		
82.502.02.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		TOILET FLAPPER (31)	6.59	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		STAKES AND 2 CYCLE OIL	47.30	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		6" PLUGS	89.96	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		ICE SAMPLES	15.96	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		PA STATION	11.17	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		BATTERIES	38.97	.00		070801
BMO HARRIS MASTERCARD	703736-1904	0		SAMPLING SUPPLIES	35.03	.00		070801
Total 82.502.02.399 OTHER SUPPLIES:					244.98	.00		
Total GENERAL:					1,182.96	.00		
Total WATER SUPPLY FUND:					1,182.96	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
83.502.01.201 LEGAL NOTICES								
PADDOCK PUBLICATIONS	19716	0		ADVERTISEMENT FOR BIDS;2019 SEWER R	227.70	.00		070801
Total 83.502.01.201 LEGAL NOTICES:					227.70	.00		
83.502.01.210 TELEPHONE								
CALL ONE	68454 6/18	0		Phone Service; 6/15-7/14/19	37.99	.00		070801
Total 83.502.01.210 TELEPHONE:					37.99	.00		
83.502.01.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		UPS REPLACEMENT BATTERY	52.70	.00		070801
Total 83.502.01.399 OTHER SUPPLIES:					52.70	.00		
83.502.02.299 OTHER CONTRACTUAL SERVICES								
B & F CONSTRUCTION CODE SERVIC	11342	0		INSPECTIONS; APR 2019	763.60	.00		070801
B & F CONSTRUCTION CODE SERVIC	11418	0		INSPECTIONS; MAY 2019	311.40	.00		070801
Total 83.502.02.299 OTHER CONTRACTUAL SERVICES:					1,075.00	.00		
83.502.02.399 OTHER SUPPLIES								
BMO HARRIS MASTERCARD	703736-1904	0		TYVEK SUITS	103.62	.00		070801
Total 83.502.02.399 OTHER SUPPLIES:					103.62	.00		
83.502.02.401 CAPITAL OUTLAY								
TRUCKSA, JEFF	REIMBURSEMENT	0		REIMBURSEMENT FOR ROW SEWER REPAI	1,000.00	.00		070801
Total 83.502.02.401 CAPITAL OUTLAY:					1,000.00	.00		
83.502.04.292 ENGINEERING SERVICES								
BURKE ENGINEERING LTD, CHRISTO	149742	0	170075	PHASE 2 ENGINEERING DESIGN, SECOND A	2,464.00	.00		070801
Total 83.502.04.292 ENGINEERING SERVICES:					2,464.00	.00		
Total GENERAL:					4,961.01	.00		
Total WASTEWATER FUND:					4,961.01	.00		

Vendor Name	Invoice Number	Activity	PO Number	Description	Invoice Amt	Amount Paid	Date Paid	Batch
Grand Totals:					214,056.15	.00		

	<u>Amount Paid</u>
CORPORATE FUND	
Total CORPORATE FUND:	<u>89,139.92</u>
DUI TECHNOLOGY FUND	
Total DUI TECHNOLOGY FUND:	<u>383.11</u>
TIF 5 FUND - KENILWORTH	
Total TIF 5 FUND - KENILWORTH:	<u>368.64</u>
TIF 4 FUND - ST. CHARLES RD	
Total TIF 4 FUND - ST. CHARLES RD:	<u>749.48</u>
RECREATION FUND	
Total RECREATION FUND:	<u>14,879.09</u>
PARKS FUND	
Total PARKS FUND:	<u>9,193.65</u>
SWIMMING POOL FUND	
Total SWIMMING POOL FUND:	<u>10,087.06</u>
STREET IMPROVEMENT FUND	
Total STREET IMPROVEMENT FUND:	<u>3,215.41</u>
EQUIPMENT REPLACEMENT FUND	
Total EQUIPMENT REPLACEMENT FUND:	<u>78,118.00</u>
BUILDING IMPROVEMENTS FUND	
Total BUILDING IMPROVEMENTS FUND:	<u>170.22</u>
STORMWATER BUYOUT FUND	
Total STORMWATER BUYOUT FUND:	<u>1,607.60</u>

	Amount Paid
WATER SUPPLY FUND	
Total WATER SUPPLY FUND:	1,182.96
WASTEWATER FUND	
Total WASTEWATER FUND:	4,961.01
Grand Totals:	214,056.15

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE

APPROVED BY



Report Criteria:

Invoices with totals above \$0 included.
Paid and unpaid invoices included.
Invoice Detail.Adjustmentid = {IS NULL}
Invoice.Batch = "070801"

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Hosanna Korynecky

Submitting Department: Village Board

Item Type: Minutes

Agenda Section:

Subject:

Minutes from the Board Meeting Held on July 8, 2019

Suggested Action:

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[Minutes July 8, 2019](#)

VILLAGE OF VILLA PARK
Village Hall, Board Chambers
20 South Ardmore Avenue
Villa Park, IL 60181

Village Board of Trustees Minutes

July 8, 2019

7:00 PM

Village President Albert Bulthuis
Village Clerk Hosanna Korynecky
Village Trustees:

David Cilella, Nick Cuzzone, Christine Murphy, Kevin Patrick, Cheryl Tucker, and Robert Wagner

MINUTES OF THE FORMAL MEETING HELD IN VILLAGE HALL BY THE PRESIDENT AND THE BOARD OF TRUSTEES OF THE VILLAGE OF VILLA PARK ON JULY 8, 2019

PRESENT: Trustees Cilella, Cuzzone, Murphy, Patrick, Tucker, Wagner and President Bulthuis.
ALSO PRESENT: Attorney Orr, Manager Keehner and Clerk Korynecky.

1. Call to Order – Roll Call.

President Bulthuis called the meeting to order and Clerk Korynecky called the roll.

2. Pledge of Allegiance.

President Bulthuis led the Pledge of Allegiance and Trustee Wagner said the prayer.

3. Public Comments on Agenda Items.

There were no participants.

4. Amendments to the Agenda.

5. Appointments to Boards and Commissions.

5.a. Zoning & Planning Commission

Benjamin Keskic (A) 7/8/2019 – 4/30/2021
Edward Hofstra (A) 7/8/2019 – 4/30/2022

5.b. Economic Development Commission

Dave Casey (R) 5/1/2019 – 4/30/2022
Nat Rosasco (R) 5/1/2019 – 4/30/2022
Patrick Grobe (A) 7/8/2019 – 4/30/2022

5.c. Environmental Concerns Commission

Heather Callan (A) 7/8/2019 – 4/30/2022

Motion to approve the appointments was made by Trustee Wagner and seconded by Trustee Cuzzone. Trustee Murphy asked about the nomination process. President Bulthuis provided that information. Roll call vote tallied seven (7) ayes made by Trustees Patrick, Tucker, Cilella, Murphy, Cuzzone, Wagner and President Bulthuis. There were no nays. Motion carried.

6. Consent Agenda.

6.a. Bill Listing for the Weeks of June 24 and July 1, 2019 in the Total Amount of \$512,842.85.

6.b. Minutes from the Board Meeting on Jun 24, 2019.

Motion to approve Consent Agenda was made by Trustee Cuzzone and seconded by Trustee Cilella. There were no questions, comments or discussion. Roll call vote tallied seven (7) ayes made by Trustees Patrick, Tucker, Murphy, Wagner, Cuzzone, Cilella and President Bulthuis. There were no nays. Motion carried.

7. First Reading on Ordinances to be Codified.

7.a. First Reading of an Ordinance of the Village of Villa Park, DuPage County, Illinois, Increasing the Number of Class D-1, Full Package, Convenience Store Liquor Licenses for the Package Sale of Alcoholic Liquor.

Johnson's Villa Park, Inc., doing business as Johnson's Lighthouse Point at 1 West St. Charles Road, has requested a D-1, Full Package, Convenience Store liquor license. They have successfully completed the background check. The total floor and cooler space dedicated for the display of alcoholic liquor is limited to 20% for class D-1 licenses. Johnson's Lighthouse Point will dedicate 16% of the convenience store floor space. This calculation excludes the space for Subway, Dunkin Donuts and the adjacent seating area. With the approval of this license, along with agenda items 7.b and 7.c for Bulldog Ale House and Ardmore Station Liquors, there would be a total of 64 liquor licenses.

Discussion only.

7.b. First Reading of an Ordinance of the Village of Villa Park, DuPage County, Illinois, Increasing the Number of Class B, Package Licenses for Package Sale of Alcoholic Liquor.

Ardmore Station Liquors at 405 N. Ardmore is being sold to Amit Patel, owner of Shree Chehar Corporation. Mr. Patel would like to take over the liquor license and has successfully completed the background check. This license would replace the existing business' Class B, Package liquor license. With the approval of his license, along with agenda items 7.a and 7.c for Johnson's Lighthouse and Bulldog Ale House, there would be a total of 64 liquor licenses.

Discussion only.

7.c. First Reading of Ordinance of the Village of Villa Park, DuPage County, Illinois, Increasing the Number of Class I, Restaurant Sit-Down Bar, Unrestricted Licenses.

Mefmet Ahmeti, owner of Roosevelt 100 Corp and doing business as Bulldog Ale House at 100 E. Roosevelt Road, has requested a Class I, Restaurant Sit-Down Bar, Unrestricted license. He has successfully completed his background check. This is the space previously occupied by Outback Steakhouse. With the approval of this license, along with agenda items 7.a and 7.b for Johnson's Lighthouse and Ardmore Station Liquors, there would be a total of 64 liquor licenses.

Discussion only.

8. Second Reading on Ordinances to be Codified.

Second and Final Reading of an Ordinance to the Village of Villa Park, DuPage County, Illinois, Amending Appendix D of the Villa Park Municipal Code.

The Village previously adopted the July 1, 2004, version of the DuPage County Countywide Stormwater and Flood Plain Ordinance and all amendments by reference as Appendix D of the Village's Municipal Code. Specific adoption of the new Countywide Ordinance as revised on May 14, 2019, is required in order for the Village to remain eligible for participation in the National Flood Insurance Program. The May 14, 2019, revision of the Countywide ordinance included substantial changes and the renumbering of many of the sections in the ordinance. As a result, the Village's Stormwater regulations in Appendix D require additional revision to bring those regulations into alignment with the Countywide ordinance.

Motion to approve the ordinance was made by Trustee Cilella and seconded by Trustee Murphy. There were no questions, comments or discussion. Roll call vote tallied seven (7) ayes made by Trustees Wagner, Cuzzone, Tucker, Patrick, Cilella, Murphy and President Bulthuis. There were no nays. Motion carried.

9. Ordinances.

Ordinance of the Village of Villa Park, DuPage County, Illinois, Approving a Real Estate Sale Contract for the Sale of 631 E. Wildwood Avenue.

At its January 14, 2019 regular meeting, the Village Board authorized the purchase of the property at 631 E. Wildwood Avenue and on April 30, 2019, the Village closed on the purchase of this property. As part of a plan to assist with parking concerns within the South Villa Avenue Business District, the Village has reached agreement with the property owners of 100 and 110 S. Villa Avenue to relocate their landscaping business to 631 E. Wildwood Avenue. The Village would like to sell the property located at 631 E. Wildwood and, once the outdoor portion of the property located at 100 and 110 S. Villa is vacated, the outdoor area would be used as a parking area.

Motion to approve the ordinance was made by Trustee Wagner and seconded by Trustee Patrick. Trustee Murphy asked about the purchase price and other expenses. Manager Keehner provided additional details. Trustee Wagner asked about the language in the contract regarding the roof. Attorney Orr said that is boiler plate language. Trustee Cuzzone asked about engineering costs. Manager Keehner said staff has only preliminary numbers at this time. Roll

call vote tallied seven (7) ayes made by Trustees Cilella, Cuzzone, Tucker, Murphy, Patrick, Wagner and President Bulthuis. There were no nays. Motion carried.

10. Resolutions.

Resolution of the Village of Villa Park, DuPage County, Illinois, Approving a 58 Month Comcast Enterprise Services Order in the Amount of \$1,960 Per Month.

The Village currently utilizes an older T-1 line between its fire and police stations for emergency alerting and for contact with DU-COMM. Provided by AT&T, this line has proven to be unreliable and must be addressed due to its vital role in emergency service operations. The Village's contract with AT&T for this line is set to expire; staff proposes to include the line's services into the Comcast Enterprise Services Order for Internet/Ethernet services. The Village already uses Comcast. Changing the provider and connection will provide increased reliability and speed of these vital emergency services and will only increase the Village's monthly charges by \$20 per month. Funds for this purchase will continue to be paid from Other Contractual Services account number 10.512.01.299.

Motion to approve the resolution was made by Trustee Wagner and seconded by Trustee Cuzzone. Trustee Tucker asked for clarification. IT Director Brian Sawyer provided the information. Roll call vote tallied seven (7) ayes made by Trustees Murphy, Tucker, Patrick, Cilella, Wagner, Cuzzone and President Bulthuis. There were no nays. Motion carried.

11. Public Comments on Non-Agenda Items.

Resident Joe Amore referred to the current Pace bus route and suggested an alternative route with support from the Village.

Trustee Murphy commented that trucks exceeding the St. Charles Road bridge weight restrictions are using Wildwood as an alternative road.

12. Village Clerk's Report.

Clerk Korynecky had no report or recommendations.

13. Village Trustees' Report.

Trustee Patrick thanked the Villa Park Historical Museum for hosting their annual ice cream social on July 3.

Trustee Cilella thanked the VFW for the 4th of July parade and said residents should visit Crème, the new ice cream parlor.

Trustee Cuzzone said the Economic Development Commission will meet on July 17 at 5:30 p.m. at Village Hall.

Trustee Wagner said the Traffic & Safety Commission's meeting for July 9 has been cancelled. He said the Director of the Hope Network will be speaker at Calvary Methodist Church on July 18 at 7 p.m. The church will celebrate their 100th anniversary on October 16, 2021. He also said the Library will have their grand reopening on October 19.

Trustee Tucker said the Parks and Recreation Advisory Commission will meet on July 8 at 7 p.m. at the Iowa Community Center. She also reminded residents about the opioid program at Willowbrook High School on July 15 at 6:30 p.m.

Trustee Murphy said she attended the DuPage County Regional Office of Education meeting on June 27 and provided information on the creation of a local planning guide for all schools and schools districts in the county to have consistent emergency operational plans

14. Village President's Report.

President Bulthuis said he also attended the meeting at the DuPage County Regional Office of Education and said it was very informative. He also thanked Senator Cullerton and Representative Conroy for their work on approving \$1.7 million for Villa Park in the Capital Budget.

15. Village Manager's Report.

Manager Keehner thanked the VFW for putting the 4th of July parade together. He also said Senator Cullerton is hosting a job fair on August 28 at the Odeum.

16. Adjournment.

Motion to adjourn was made by Trustee Cuzzone and seconded by Trustee Wagner. Voice vote passed with all ayes. Motion carried. Meeting adjourned at 7:39 p.m.

Respectfully submitted,

Hosanna Korynecky
Village Clerk

Next Meeting is July 22, 2019.

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Kevin Mantels

Submitting Department: Public Works

Item Type: Ordinances

Agenda Section:

Subject:

First Reading of an Ordinance of the Village of Villa Park, DuPage County, Illinois, Adopting New Traffic Study Guidelines

Suggested Action:

Traffic studies are an important component of property developments. Traffic studies evaluate existing traffic volumes and patterns along adjacent roadways and estimate traffic changes which may result from a proposed development. This information is critical in designing site plans that promote safety and minimize traffic delays.

Village staff has prepared updated traffic study regulations to better ensure that new developments can function adequately without safety issues or additional traffic congestion. Public Works and Community Development staff request that the Village Board approve the ordinance adopting these new Traffic Study Regulations.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[MEMO - Traffic Study Regulations 2019](#)

[ORD - Traffic Study Regulations 2019](#)

[Proposed Traffic Study Regulations 2019](#)

[Traffic and Safety Commission Minutes 05/14/2019](#)

Departmental Correspondence

Date: 07/02/2019

To: Rich Keehner, Jr., Village Manager

From: Rich Salerno, Interim Director of Public Works
Patrick Grill, Director of Community Development

Re: Ordinance of the Village of Villa Park, DuPage County, Illinois, Adopting New Traffic Study Regulations

STATEMENT OF PURPOSE

Traffic studies are an important component of property developments. Traffic studies evaluate existing traffic volumes and patterns along adjacent roadways and estimate traffic changes which may result from a proposed development. This information is critical in designing site plans that promote safety and minimize traffic delays. Village staff has prepared updated traffic study regulations to better ensure that new developments can function adequately without safety issues or additional traffic congestion. Public Works and Community Development staff request that the Village Board approve the ordinance adopting these new Traffic Study Regulations.

INVESTIGATION

The Village currently uses Traffic Impact Study criteria that were adopted in 2007. Several aspects of the criteria are vague and have led to studies that vary widely in detail. In 2016 the Village hired KLOA, Inc., a regionally known transportation planning consultant, to assist in the preparation of updated traffic study regulations to address those issues. The following are examples of some major differences between the existing Traffic Impact Study criteria and the proposed Traffic Study Regulations:

1. The existing criteria require a study regardless of development size. The proposed regulations allow for an abbreviated analysis called a Traffic Assessment for smaller developments, and also allow the study to be waived if the property owner changes but the type and size of business will remain the same.
2. Regarding parking, the existing criteria only state that the village will review the proposed parking layout. The proposed regulations require analysis of parking demand vs. supply, and specify the standards regarding how demand is calculated. The proposed regulations also reference ADA parking requirements and address loading requirements for delivery trucks.
3. The existing criteria state that the study area “should be large enough to include all significant impacts of the proposed development. At a minimum, the area should include the adjacent traffic signal controlled intersections.” The proposed regulations state the study area “should generally include all major signalized and unsignalized intersections within ¼ mile of the site, all major driveways within 500 feet of the site, and all site access drives.”

The draft regulations have undergone several revisions by Public Works, Community Development, and the Village Attorney since originally prepared. The regulations have been recommended for approval by our Traffic and Safety Commission (see attached minutes) and are being presented to the Village Board for consideration.

RECOMMENDATION

Public Works and Community Development staff request that the Village Board approve the ordinance adopting new Traffic Study Regulations, and that said regulations be incorporated into the Public Works Engineering Standards.

Ordinance No: _____

**AN ORDINANCE OF THE VILLAGE OF VILLA PARK, ILLINOIS
ADOPTING TRAFFIC IMPACT STUDY REGULATIONS**

WHEREAS, The Village of Villa Park (the “Village”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and

WHEREAS, the Villa Park Traffic Impact Study Regulations are intended to promote the efficient and orderly flow of vehicular and pedestrian movements within the Village; and

WHEREAS, the efficient and orderly flow of traffic are essential to safe and viable residential and commercial districts within the Village; and

WHEREAS, the President and Board of Trustees have reviewed the Traffic Impact Study Regulations and have determined that said regulations promote fair and uniform infrastructure requirements for the development or re-development of properties within the Village.

NOW, THEREFORE, BE IT ORDAINED, by the President and Board of Trustees of the Village of Villa Park, DuPage County, Illinois, as follows:

Section 1: That the *VILLAGE OF VILLA PARK, ILLINOIS TRAFFIC IMPACT STUDY REGULATIONS*, prepared by KLOA, Inc., and last dated April 1, 2019, that is attached hereto and made a part hereof by reference as Exhibit A, be and is hereby approved as the Traffic Impact Study Regulations for the Village of Villa Park.

Section 2: That Resolution 98-52A, *RESOLUTION ADOPTING TRAFFIC IMPACT STUDY POLICY* adopted December 14, 1998, be and is hereby repealed.

Section 3: That Section 7-202, Subsection 109.8 Fee Schedule, Subsection III Submission of Building Plans and Documents, Subsection Traffic Impact Study of the Villa Park Municipal Code is hereby amended to read as follows:

“Traffic Impact Study: In addition to other fees established by this chapter, all applications for development that have a traffic impact as determined by Ordinance Number _____ *AN ORDINANCE OF THE VILLAGE OF VILLA PARK, ILLINOIS ADOPTING TRAFFIC IMPACT STUDY REGULATIONS* shall perform a traffic impact study or traffic assessment in compliance with that ordinance. Until such time that the Village has received the traffic impact study or traffic assessment no permits for the use or development of land shall be issued.”

Section 4: That this ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED this ____ day of _____, 2019, pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED this ____ day of _____, 2019

Village President

Attest: _____
Village Clerk

Published in pamphlet form:
_____, 2019

Exhibit A

Village of Villa Park, Illinois

Traffic Impact Study Regulations

(April 1, 2019)

Purpose and Need

The Village of Villa Park places a priority on the operation and maintenance of a safe, efficient, and multimodal transportation system, and the review and management of development-generated traffic is an integral part of that objective. A Traffic Impact Study (TIS) is an engineering analysis that documents the adequacy of the existing transportation system to serve a proposed real estate development, its expected impacts on the system, and any necessary improvements to the system to mitigate such impacts. Based on these criteria a Traffic Impact Study (TIS), or a reduced analysis referred to as a Traffic Assessment (TA), shall be required for any new development that requires submittal of a site plan, planned-unit development, preliminary plat of subdivision, rezoning petition, and/or conditional and special use application. The requirement for a TIS or TA may be waived if in the sole determination of the village engineer that a new development is so similar to the current or previous use of that property that it would not create significant traffic impacts based on the new development and current traffic conditions.

The TIS is a useful tool for early identification of potential traffic issues and can play an important role in the success of a development. The preparation of the TIS should be undertaken as early in the development process as possible as the recommendations from the study can eliminate traffic-related problems and should be incorporated into the development plans to the extent possible.

The regulations contain herein establish uniform criteria for determining the level of analysis required, the qualifications of the individual/firm retained to prepare the study, and the format and contents of the study. Any deviations from these regulations shall be supported by sound engineering judgement, and no deviations shall be allowed without the concurrence of the Village.

Level of Analysis

If the proposed development is projected to generate less than 100 total vehicle trips during either the weekday AM or PM peak hour, a Traffic Assessment (TA) may be submitted in lieu of a full Traffic Impact Study (TIS).

If the proposed development is projected to generate 100 or more vehicle trips during either the weekday A.M. or P.M. peak hour, a Traffic Impact Study (TIS) will be required. In addition, if any of the following conditions apply, the Village may at its discretion require a TIS regardless of the trip generation:

- Access requested from a major roadway with high traffic volumes, congestion issues, and/or a history of traffic crashes
- Lack of a left-turn lane(s) on the adjacent roadway at the primary access drive
- Inadequate intersection sight distance (ISD) at the access drives
- Proximity of access drive(s) to other driveways or intersections
- Application for a Special Use or Conditional Use
- Proposed use includes a drive-through operation
- Any known congestion issues on site

The current edition of the Institute of Transportation Engineers (ITE) *Trip Generation Manual* should be used for the trip generation calculation to determine the appropriate level of analysis. For land use categories not contained in the ITE publication, trip generation data for projects comparable to the proposed development may be submitted to the Village for approval of the appropriate level of analysis.

Procedure for Consultant Selection

The TIS or TA should be prepared by a firm that is pre-qualified by the Illinois Department of Transportation (IDOT) for the services required herein, and should be signed and sealed by a Licensed Professional Engineer in the State of Illinois whose principal practice is traffic engineering.

The Village will have the following options for selecting the traffic consultant:

1. Preferably, the developer may retain the Village's preferred traffic consultant at the developer's expense.
2. Alternatively, the developer may retain its own traffic consultant at the developer's expense. If approved by the Village, the Village may utilize its own traffic consultant to either review the TIS/TA or prepare an independent TIS/TA, the costs of which will be reimbursed by the developer.

Traffic Assessment (TA) Contents

Development projects that require the preparation of a Traffic Assessment are assumed to not have a significant impact on the surrounding transportation system. However, there is still a need to understand the trip generation from the project, provide for safe ingress and egress, provide adequate parking, and ensure that site circulation is efficient and does not adversely impact the public way.

The TA should include the following content:

- A. Site location with map
- B. Description of adjoining roadway system, transit services, and non-motorized facilities
- C. Description of proposed development plan and site access system
- D. Site plan
- E. Trip generation estimate for weekday A.M. and P.M. peak hours and 24-hour period
- F. Trip generation estimate for Saturday peak hour and 24-hour period (retail land uses only)
- G. Proposed parking supply and projected peak parking demand
- H. Description of site circulation
- I. Description of drive-through operation and stacking capacity
- J. Description of loading operation
- K. Truck access route(s) and turning movement exhibit
- L. Summary of traffic impact and recommended access improvements
- M. Conceptual geometric plan

The current edition of the ITE *Trip Generation Manual*, or a Village-approved alternative data source, should be used for the trip generation calculation. The current edition of the ITE *Parking Generation* publication, or a Village-approved alternative data source, should be used for the peak parking demand calculation.

Traffic Impact Study (TIS) Contents

The Traffic Impact Study should address transportation issues in the vicinity of the site, consider other area development proposals already underway, analyze peak-period impacts to the major intersections upstream and downstream from the site, evaluate conditions beyond the buildout year of the project, and follow a standard format and technical procedures for ease of review.

Pre-TIS Scoping Discussion

Prior to commencing the TIS, the traffic consultant should participate (by phone or in person) in a project scoping discussion with the Village. Items to be discussed include:

- Study area
- Anticipated project buildout year and phasing
- Time horizon for the analysis of future conditions (for multi-phase developments)
- Peak periods to be analyzed
- Nearby transportation and safety issues to be addressed in the study
- Off-site development projects in the area to include in the study
- Planned or programmed transportation improvements
- Non-site traffic growth factors
- Need for sight distance analysis

Study Area

The TIS study area should generally include all major signalized and unsignalized intersections within ¼-mile of the site, all major driveways within 500 feet of the site, and all site access drives. Based on the pre-TIS scoping discussion, the Village may at its discretion reduce or expand the study area based on the site and potential impact from the project.

Horizon Year for Analysis

The time horizon for the analysis of future traffic conditions will normally be five years beyond the buildout year of the project. However, the Village may require a longer period if warranted. Based on the pre-TIS scoping discussion, the Village may at its discretion also require additional horizon year analyses for multi-phase developments.

Peak Periods for Analysis

The TIS should analyze the impact of development traffic for the typical adjacent street peak hour conditions which normally occur on weekdays between 7:00 A.M. and 9:00 A.M. in the morning and between 4:00 P.M. and 6:00 P.M. in the evening. The Village may at its discretion require alternate time periods for analysis if the development has unique peaking characteristics that justify a change in scope, such as retail projects that peak on weekends or high-quality restaurants that open after the morning rush hour.

TIS Report Components and Technical Procedures

The TIS format, content and technical procedures are described below.

A. Cover/Title Page

Should include the project name, project address/location, developer, traffic consultant that prepared the TIS, and date of report.

B. Table of Contents, List of Figures, List of Tables

Should include page numbers that correspond to the associated report chapters/sections, figures, and tables within the TIS.

C. Executive Summary

Should include a brief summary of the key findings and recommendations of the TIS.

D. Introduction

This should include a brief description of the proposed development (i.e., land use, density, access plan, parking, anticipated buildout year, project phasing), the location of the development and adjoining land uses, a general location map, and an aerial photo exhibit of the site location. If applicable, identify the current or previous land use and density on the property.

E. Existing Transportation Conditions

This section should include the following content:

Roadway Network: Provide a description of the major roadways in the study area and all roadways from which site access is proposed, including roadway classification, width, number of lanes, median type, average daily traffic volume (and source), posted speed limit, intersection traffic controls, and parking configuration and regulations.

Transit System: Describe all public transit services and frequencies proximate to the study area, including Metra commuter rail stations/lines and Pace suburban bus routes and stops. Note walking distances between these stations/bus stops and the site.

Pedestrian/Bicycle Network: Describe pedestrian and bicycle facilities in the study area and their proximity to the development site, including sidewalks, multi-use side paths, bicycle routes, marked shared lanes, bicycle lanes, bicycle trails, and bicycle parking locations.

Alternative Transportation Services: Describe any alternative transportation services within the study area, including car share locations, electric vehicle charging stations, bike share depots, etc.

Provide a figure(s) showing the existing transportation system, including roadways, intersection lane configurations, intersection traffic controls, posted speed limits, parking regulations, pedestrian and bicycle facilities, transit services/stops, site location, and existing and proposed site access drives.

Traffic Volumes: Provide details on the traffic volume data collection effort, including the intersections counted, the dates and time periods of the counts, weather conditions, and the resulting weekday A.M. and P.M. peak hours (and Saturday midday peak hour if appropriate). Traffic counts older than one year with local jurisdiction only will not be accepted. The Village may request new traffic counts if redevelopment and/or new developments have occurred in the vicinity since the date of the last counts. Traffic volume summary sheets from the data collection effort should be included in the TIS appendix.

Provide a figure(s) showing the existing peak hour traffic volumes for each movement at the study area intersections, and the pedestrians and bicycle movements through these intersections during the same peak-hour periods.

Crash Experience: Crash histories may be provided for the past five years for arterials and collectors within the study area, if requested by the Village. The data should be summarized by date, crash type, and severity of injury. The crash data should be obtained from the Bureau of Safety Programs and Engineering in the Illinois Department of Transportation's Central Office. In addition, any roadways in the study area identified on IDOT's State 5% locations list or Local 5% locations list should be noted. The State and Local 5% location listings should be obtained from IDOT-District 1 Bureau of Traffic.

F. Traffic Characteristics of the Proposed Development

This section should include the following content:

Development Plan: Provide a description of the proposed land uses, densities, parking supply, loading facilities, anticipated project buildout year, and project phasing schedule, if applicable. Provide details on the location and design of the access driveways, including centerline distances to the nearest intersections and driveways, driveway width and lane configuration, and traffic controls. Include a dimensioned site plan in the TIS appendix.

Trip Generation: Prepare a summary table listing each type of land use proposed, the density of each use, the number of peak hour trips and 24-hour trips generated by each use (both entering and exiting), and any appropriate trip reductions. For multi-phase developments, the trip generation should be specified for each phase. The trip generation should be estimated using the current edition of the *Trip Generation Manual* published by the Institute of Transportation Engineers (ITE). For land use categories not contained in the ITE publication, trip generation data for projects comparable to the proposed development may be submitted to the Village for approved use in the study.

The trip generation may reflect reductions, as appropriate, for modal split, internal capture, and pass-by trips. Modal split trip reductions will be allowed for residential developments in proximity to transit services and should be based on U.S. Census Bureau journey-to-work data for the subject Census tract. Internal capture and/or pass-by trips will be allowed for appropriate mixed-use and commercial developments and should be based on the current edition of the ITE *Trip Generation Manual*.

A separate table may be provided showing a trip generation comparison between the proposed development and the previous use on the property (if applicable).

Trip Distribution: Both a table and a figure should be provided showing the estimated directional distribution (in percentages) of site-generated traffic both approaching and departing the site on the area roadway network. The directional distribution may differ by land use based on market factors, existing traffic counts and site location. A rationale behind the trip distribution should be included.

Trip Assignment: A site-generated traffic assignment should be provided in a figure and should be based on the data presented in the trip generation and trip distribution tables. Any assumptions utilized in the assignment should be clearly stated. The figure should show both entering and exiting traffic at all site access driveways. If pass-by trip reductions are included, a separate figure should be provided showing the pass-by trip assignment at the access driveways using the methodology from the ITE *Trip Generation Manual*. For multi-phase developments, the site traffic assignment should be shown for each phase.

G. Future Traffic Conditions

This section should include the following content:

Planned/Programmed Transportation Improvements: Provide a summary of any transportation infrastructure improvements in the study area (i.e., road widening, traffic control modifications, transit service upgrades, pedestrian/bicycle network enhancements) that are planned or programmed by IDOT, DuPage County, the Village of Villa Park, adjoining municipalities, the Chicago Metropolitan Agency for Planning (CMAP), Metra, or Pace. Indicate anticipated year of implementation, if known.

Background Traffic Volumes: Should reflect non-site traffic growth to the TIS horizon year(s), which at a minimum is five years beyond the buildout year of the project. Generalized background traffic growth should be calculated for the peak hours of analysis using an annual traffic growth factor (non-compounded) calculated from traffic projections provided by CMAP for the major roadways in the study area. A copy of the CMAP traffic projections letter should be included in the TIS appendix. The traffic growth factor should be applied to all traffic movements in the study area. In addition, the background traffic volumes should include the peak hour traffic volumes generated by any off-site development projects in the area that have been specified by the Village for inclusion in the study. Provide a figure showing the background peak hour traffic volumes for each movement at the study area intersections. For multi-phase developments, background traffic volumes may be required for each horizon year.

Total Future Traffic Volumes: Should reflect the summation of the background traffic volumes, site-generated traffic volumes, and pass-by trip assignment to the horizon year of the study. Provide a figure showing the total future peak hour traffic volumes for each movement at the study area intersections. For multi-phase developments, total future traffic volumes may need to be calculated for each horizon year.

H. Traffic Analysis

The traffic analysis should consist of the following content:

Intersection Capacity Analysis: Should be conducted for all study area intersections and site access driveways for each peak hour under existing traffic conditions, background traffic conditions, and total future traffic conditions. The analysis should follow the techniques described in the current edition of the *Highway Capacity Manual* to produce Measures of Effectiveness (Level of Service, Delay, Queues) for each intersection and condition. Unless otherwise approved, the current version of Synchro/Sim Traffic software should be used for all signalized intersection analysis. For unsignalized intersection analysis, Synchro or the current version of the HCM software may be used. A table should be prepared summarizing the resulting level of service and delay for the peak hours under each traffic volume condition, and a discussion should follow describing the resulting operations for each intersection. Signalized intersection analysis results should be presented for all approaches of an intersection and for the intersection as a whole. Unsignalized intersection analysis results should be presented for all stop-controlled intersection movements and for the intersection as a whole (all-way stop only). All output worksheets from the Synchro or HCM software, and the Level of Service criteria from the HCM, should be included in the TIS appendix. Level of Service of D should be considered as the minimum acceptable operating condition, consistent with the standards published in IDOT's *Bureau of Design and Environment (BDE) Manual*.

Queue Analysis: For signalized intersections, provide a table summarizing the 95th-percentile queue lengths (in feet) for each movement at the study area intersections under each traffic volume condition. The Synchro-calculated queue lengths under existing conditions should be validated with field observations during the peak hour periods, and any calibrations to the traffic model should be documented. The analysis should compare the calculated queue lengths with the available vehicle storage for the various lane types, and should include a discussion on potential queue spill-back locations that may adversely affect adjacent intersections or driveways.

Gap Analysis: For unsignalized access driveways on high-volume arterial roadways, a gap analysis should be performed during the peak hours to determine if adequate traffic gaps are available to safely accommodate full access from the development. The gap analysis results should be summarized in a table and should follow the Critical Gap and Follow-Up Time methodologies from the current edition of the *Highway Capacity Manual*.

Drive-Through Stacking Analysis: For any proposed use that includes a drive-through operation, data should be obtained and provided from comparable uses to demonstrate that the proposed stacking space is sufficient to accommodate the projected peak stacking demand without impeding on-site circulation or off-site traffic operations. The data should summarize peak hour drive-through volumes, average transaction times, and peak vehicle queue lengths.

Traffic Signal Warrant Analysis: May be requested by the Village, County, or State depending on jurisdiction for unsignalized intersections and site access driveways that operate at level of service E or F to determine if traffic signal warrants are met under existing, background, or total future traffic conditions. The analysis should be based on the current edition of the Federal Highway Administration's *Manual on Uniform Traffic Control Devices for Streets and Highways* (MUTCD) and the Illinois Supplement of the MUTCD. Justification for traffic signal installation should, at a minimum, require the satisfaction of one or more of the traffic signal warrants. However, an engineering study of traffic operations, pedestrian conditions, the physical characteristics of the subject location, and other factors must also be performed, per the MUTCD, to clearly demonstrate that the traffic signal will not impede coordinated traffic flow, result in undue delay, or impair traffic operations or safety.

Deceleration Lane Criteria: Should be utilized to evaluate the need for left-turn and/or right-turn deceleration lanes at the site access driveways, per Chapter 36 of the IDOT BDE Manual. Insert appropriate auxiliary lane charts from the BDE manual into the TIS appendix with plot points for the relevant site traffic turn lane volumes. If deceleration lanes are required, the TIS should include the vehicle storage length and taper length required, also per Chapter 36 of the BDE Manual.

Sight Distance Analysis: The Village at its discretion may require a sight distance analysis for any access driveways that it anticipates may not meet sight distance requirements. The intersection sight distance analysis procedures contained in Chapter 36 of the IDOT BDE Manual should be utilized. The plan and profile views should show all appurtenances within the sight triangles, such as but not limited to trees, large signs, and utility poles.

Summary of Mitigation Measures: The location, nature, and extent of all development-specific mitigation measures and planned/programmed transportation system improvements should be summarized in the traffic analysis section. Recommended improvements to mitigate development impacts or safety issues should be developed to maintain operating conditions through the horizon year at levels of service that are the same or better than under background traffic conditions.

I. Parking Analysis

This section may include the following content as requested by the Village:

Parking Supply vs. Village Code: Summarize the proposed on-site parking supply and resulting parking ratios by land use. Compare the parking supply with the off-street parking requirement corresponding to the type of use in the Village's Basic Zoning Ordinance. Identify whether the parking supply satisfies Village Code or requires a parking variance.

Parking Supply vs. Parking Demand: Evaluate whether the proposed parking supply is sufficient to accommodate the projected peak parking demand based on the current edition of the ITE *Parking Generation* publication. For land use categories not contained in the ITE publication, other cited sources of parking generation data may be utilized for projects comparable to the proposed development.

ADA Compliance: Establish if the proposed number of accessible parking stalls conforms to the Illinois Accessibility Code.

Parking Layout: Establish whether the parking aisle and stall dimensions shown on the site plan satisfy Village standards.

Loading: Establish whether the number of loading berths shown on the site plan, and the size of the loading berths, satisfy Village standards.

Parking Demand Management (PDM): Identify any parking demand management strategies proposed within the development that may effectively reduce parking demand.

J. Site Plan Review

The TIS should include a review of the site plan with respect to the site access driveway spacing, lane configuration, and vehicle queue storage on the access driveways, deceleration lanes on the adjacent roadway, drive-through stacking, parking layout and on-site vehicular circulation, building loading and truck access/circulation, connections to the local pedestrian and bicycle system, on-site pedestrian circulation and conflicts, and bicycle parking facilities. The design vehicle should be identified and a truck maneuvering diagram should be provided showing truck movements to and from the loading facility and the adjacent roadway system.

K. Conceptual Geometric Plan

Based on the recommendations from the TIS and concurrence from the Village, a conceptual geometric plan should be submitted depicting the project-related mitigation improvements to the public right-of-way adjoining the site. The plan should include but not be limited to deceleration lanes, storage bay lengths, tapers, median modifications, corner radii, sidewalk and bike path extensions, lane configurations, pavement markings, and traffic controls. All proposed lane widths, tapers, and turning radii should be dimensioned. The plan should show all existing driveways, roadways, and pavement markings extended 300 feet beyond the proposed improvement area.

L. Conclusions and Recommendations

Provide a clear, concise summary of the key findings from the TIS including the significant impacts created by the project, recommended mitigation measures, and resulting effects. Note all proposed geometric improvements, traffic control modifications, site access changes, pedestrian/bicycle system enhancements, and additional signage and pavement markings.

Coordination with Other Public Agencies

If the project will be accessed from a roadway under the jurisdiction of the Illinois Department of Transportation, DuPage County Division of Transportation, or an adjoining municipality, the TIS or TA will also need to be forwarded to the respective agency for review. Any access improvements and roadway mitigation measures will need to be coordinated with these agencies.

**MINUTES OF TRAFFIC & SAFETY
COMMISSION
MAY 14, 2019**

**2ND FLOOR COMMITTEE OF WHOLE ROOM IN
VILLAGE HALL
20 S. ARDMORE AVE, VILLA PARK
ILLINOIS**

Chairman Pienkos called the meeting to order at 8:14 p.m.

PRESENT: Chairman J. Pienkos, Jack Cuthbertson, Carl Timmerman, Karen Timmerman, Marie Geishecker, Pamela Hoehl, Kevin Meeker

ABSENT: Ed McMurray

EX-OFFICIO PRESENT: Kevin Mantels, Sgt. Jim Cihak **EX-OFFICIO ABSENT:** None

VILLAGE BOARD LIAISON PRESENT: Robert Wagner

VILLAGE BOARD LIAISON ABSENT: None

COMMISSION SECRETARY PRESENT: Amy Raffel

1. PUBLIC PARTICIPATION ON AGENDA ITEMS

Tom Norwick of 209 W Plymouth St came to Traffic and Safety to check on developments regarding traffic on Plymouth. Tom noticed that the traffic counters were down and wanted to know what the next steps would be.

2. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

None

3. APPROVE MINUTES OF APRIL 9, 2019

A motion was made by Commissioner Geishecker to approve minutes from the April 9, 2019 meeting; second by Commissioner K. Timmerman. Acclamation vote was taken with all ayes.

4. OLD BUSINESS

856 TRAFFIC ON EUCLID FROM ROOSEVELT TO RIORDAN

Chairman Pienkos asked the commission if any anyone had new information. Chairman Pienkos stated that after looking at the reports that were handed out last meeting, he felt traffic is under control in that area. Commissioner K. Timmerman asked if discussions have taken place to further Thornton's development. Chairman Pienkos said that he has heard of nothing but asked if the speed humps were placed. Ex-Officio Mantels said that the speed humps have not been installed at this time. Chairman Pienkos said it looks like Thorntons might be doing something due to the lot is cleared out. Ex-Officio Mantels said that Oakbrook Terrace and Thornton's still cannot agree on a few items. Chairman Pienkos stated that this could be a few years down the

road if anything does develop. Commissioner K. Timmerman said if that is the case, why should we still keep pending this item? Commissioner C. Timmerman said that we should wait till after summer because traffic increases. Ex-Officio Mantels pointed out that this issue was on the list before IDOT reconstructed Roosevelt and the traffic control they installed should limit the amount of cars on Euclid. Commissioner Meeker said that the traffic cannot turn left so that will detour most traffic in that area. Commissioner Hoehl recommended closing this item. Chairman Pienkos asked for a motion.

Commissioner Hoehl motioned to close # 865 Traffic on Euclid from Roosevelt to Riordan. Commissioner Meeker second the motion. Acclamation-vote was taken: 6 ayes and 1 nay. Motion passed, #856 Traffic on Euclid from Roosevelt to Riordan closed.

865 TRAFFIC ON RIVERSIDE FROM WASHINGTON TO MADISON

Commission Secretary Raffel stated that she is still waiting on speed counts from the Police Department. Commissioner C. Timmerman asked if we had heard from the resident. Chairman Pienkos stated no and said we should still pend until speed counts are available.

866 TRAFFIC ON VERMONT FROM SECOND TO THIRD

Chairman Pienkos stated that this issue is just like #865; still pending until traffic counts come in from the Police Department. Commissioner Cuthbertson asked if we have heard from the resident. Chairman Pienkos said no and pended this item.

867 TRAFFIC ON PLYMOUTH FROM ARDMORE TO ADDISON

Chairman Pienkos asked if everyone has a map and speed counts for Plymouth. Chairman Pienkos stated that the speed counts showed to be reasonable. Chairman Pienkos asked how long the speed counters were up. Ex-Officio Mantels answered almost 2 weeks, from April 7-April 20. Commissioner Cuthbertson said both side speed counts look almost the same, just 1 or 2 drivers speeding on Plymouth. Ex-Officio Mantels calculated that 90% of the drivers have been traveling under 30 mph. Tom Norwick noted that westbound had a registered speed of 40 mph. Chairman Pienkos stated that was at the high end of the spectrum. Tom Norwick asked Ex-Officio Sgt. Cihak if this is still worth patrolling. Ex-Officio Sgt. Cihak stated that when the police were patrolling the area, only 1 ticket was handed out along with a few warnings. Ex-Officio Sgt. Cihak also stated that if they have the manpower, he will try to continue to monitor Plymouth. Tom Norwick commented that during the summertime, the street seem a bit busier and would appreciate the extra patrol on Plymouth. Chairman asked the commission if this item should be closed.

Commissioner C. Timmerman made the motion to close item #867 Traffic on Plymouth from Second to Third. Commissioner Geishecker second the motion. Acclamation vote was taken with all ayes. Motion passed, #856 Traffic on Plymouth from Ardmore to Addison closed.

#869 CONSIDERATION FOR TRAFFIC SAFETY STUDY REGULATIONS

Chairman Pienkos asked if everyone read the Traffic Study. Trustee Wagner commented on the complexity and depth of this report. Trustee Wagner asked what the cost of a study would be to Villa Park. Ex-Officio Mantels stated that the cost depends on the development. Ex-Officio

Mantels stated the old resolution had Villa Park paying for traffic studies but the new resolution passes the cost onto the developer. Trustee Wagner asked if Villa Park would require each developer to complete a traffic study. Ex-Officio Mantels explained that if the same business resides at the same property and there was never a traffic issue then no Villa Park would not require a traffic study. Chairman Pienkos said he would like a better definition of peak periods due to morning and evening commutes starting earlier and ending later. Ex-Officio Mantels stated that Villa Park has a clause explaining with a given situation Villa Park can adjust the guidelines. Chairman Pienkos asked if there was a motion for consideration to send to item #869 to the Village Board.

Motion for consideration made by Commissioner K. Timmerman. Second by Commissioner Hoehl. Acclamation vote taken with all ayes. Motion passed item #869 Consideration for Traffic Safety Study Regulations to the Village Board.

5. COMMENTS FROM COMMISSION AND EX-OFFICIO MEMBERS

Ex-Officio Mantels – Someone raised an issue with lack of signage at Jackson and Addison; cross traffic has the stop signs and issue has been addressed.

Ex-Officio Sgt. Cihak – None

Commissioner Geishecker explained that a woman approached her regarding the bushes at St. Charles and Cornell. Stated that the bushes are overgrown hard to see cross traffic. She wanted to know if someone from Public Works could take a look at this concern. Also, the Prairie Path and Great Western crossing areas may need to be restriped.

Commissioner Hoehl - None

Commissioner K. Timmerman – None

Trustee Wagner reminded everyone about the Spring Sweep on Saturday, May 18 starting at 9 a.m...

Commissioner Meeker - None

Commissioner C. Timmerman - None

Commissioner Cuthbertson - None

Chairman Pienkos - None

6. ADJOURNMENT

Motion to adjourn was made by Commissioner C. Timmerman and seconded by Commissioner Hoehl. Acclamation vote was taken with all ayes. The meeting was adjourned at

8:50 p.m.

The next meeting will be held on **TUESDAY, JUNE 11, 2019 at 8:00 P.M.** in the Committee of the Whole conference room of the Village Hall.

Respectfully submitted,
Amy Raffel

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Kevin Wachtel

Submitting Department: Finance Department

Item Type: Ordinances

Agenda Section:

Subject:

Second and Final Reading of an Ordinance of the Village of Villa Park, DuPage County, Illinois Increasing the Number of Class D-1, Full Package, Convenience Store Liquor Licenses for the Package Sale of Alcoholic Liquor

Suggested Action:

Johnson's Villa Park, Inc., doing business as Johnson's Lighthouse Point at 1 West St. Charles Road, has requested a class D-1, Full Package, Convenience Store liquor license. They have successfully completed the background check. The total floor and cooler space dedicated for the display of alcoholic liquor is limited to 20% for class D-1 licenses. Johnson's Lighthouse Point will dedicate 16% of the convenience store floor space. This calculation excludes the space for Subway, Dunkin Donuts, and the adjacent seating area. With the approval of this license, along with agenda items 9.b and 9.c for Bulldog Ale House and Ardmore Station Liquors, there would be a total of 64 liquor licenses.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[MEMO - Johnson's Class D-1 Liquor License](#)

[ORD - 2019 liquor licenses Johnson's D-1](#)

[July 2019 Liquor Licenses](#)

Memo

Date: June 26, 2019

To: President Bulthuis and Board of Trustees

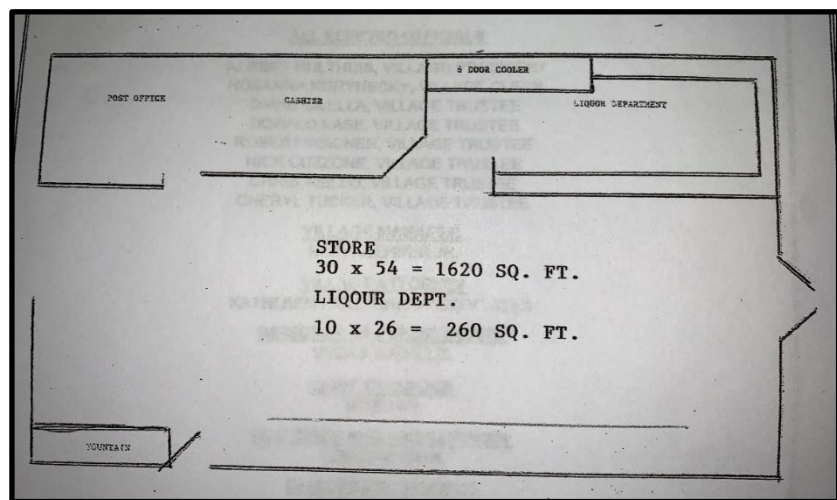
Cc: Village Manager Keehner

RE: Liquor License Ordinance: Add Class D-1 for Johnson's Lighthouse Point and Class I for Bulldog Ale House, and Replace Class B for Ardmore Station Liquors

JOHNSON'S LIGHTHOUSE POINT

Roy and Sharon Johnson, owners of Johnson's Villa Park, Inc., doing business as Johnson's Lighthouse Point at 1 West St. Charles Road, have requested a Class D-1, Full package, convenience store. They have successfully completed their background check.

The Class D-1 license has several restrictions, including a limit on dedicated floor space. The total floor and cooler space dedicated for the display of alcoholic liquor is limited to not more than 20% of the gross floor area of the convenience store. Johnson's will allocate 16% (260 sq. ft. of 1,620 sq. ft.) of the convenience store floor area for the display of alcoholic liquor. This calculation does not include the Dunkin Donuts, Subway, or the adjacent seating area.



BULLDOG ALE HOUSE

Mefmet Ahmeti, owner of Roosevelt 100 Corp, doing business as Bulldog Ale House at 100 E. Roosevelt Road has requested a Class I, Restaurant sit-down bar, unrestricted license. He has successfully completed his background check. This is the space previously occupied by Outback Steakhouse.

ARDMORE STATION LIQUORS

Ardmore Station Liquors at 405 N. Ardmore is being sold to Amit Patel, owner of Shree Chehar Corporation. Mr. Patel has successfully completed the background check. This license will replace the existing class B, Package liquor license.

With the new licenses being added for Johnson's and Bulldog Ale House, and replacing the Ardmore Station license, there will be 64 total licenses.

An Ordinance Of The Village Of Villa Park, DuPage County, Illinois Increasing the Number of Class D-1, Full Package, Convenience Store Licenses for the Package Sale of Alcoholic Liquor

WHEREAS, the Village of Villa Park (the “*Village*”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, pursuant to section 5/4-1 of the Liquor Control Act of 1934, as amended, (235 ILCS 5/4-1 et seq.) the corporate authorities have the power to determine the number, kind and classification of liquor licenses and their fees; and,

WHEREAS, the Village President, as the Local Liquor Control Commissioner, has approved the application of Roy and Sharon Johnson, owners of Johnson’s Villa Park, Inc., for 1 W. St. Charles Road, doing business as Johnson’s Lighthouse Point, subject to the approval of an additional Class D-1 Full package, convenience store liquor license that allows the sale of alcoholic liquors to be sold in original packages, not for consumption on the premises.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Villa Park, DuPage County, Illinois, as follows:

Section 1: That Section 3-313(a) of the Villa Park Municipal Code, as amended, be and is hereby amended to read as follows:

Class	Maximum Number
D-1	2

Section 2: This Ordinance shall be in full force and effect upon its passage, approval, and publication as provided by law.

Passed this _____ day of _____, 2019.

AYES: _____

NAYS: _____

ABSENT: _____

Approved this _____ day of _____, 2019.

Village President

Attest:

Ordinance No: _____

Village Clerk

Published in pamphlet form:

_____, 2019

Class	Count										
AAA	0										
AA	7	MORE BREWING	FITZ'S IRISH BULLDOG	LUNAR BREWING CO.	PARK BLVD. TAVERN	ARDMORE LOUNGE	CAP'S BAR & GRILL	DEMITO'S DOUBLE D SALOON			
A	4	ULTIMATE LOUNGE	MAHONEY'S PUB	CURLING CLUB COMMUNITY, INC	FUEL						
B	8	FOREMOST LIQUOR	ARDMORE STATION LIQUORS	ROYAL LIQUOR & FOOD	WAL-MART STORE #1737	VILLA PARK TOBACCO & LIQUORS	SAL'S BEVERAGE WORLD	ARDMORE STATION LIQUORS #2	BEVERAGE HUB		
C	1	VILLA PARK VFW POST #2801									
D	8	OSCO DRUGS #3284	ARDMORE FOOD & LIQUOR	TARGET STORE #T-0957	WALGREENS #03994	UNCLE TOBACCO CONVENIENT STORE	U.S. LIQUORS	7-ELEVEN #33871B	WALGREENS #04252		
D-1	2	PRIDE STORES	JOHNSON'S LIGHTHOUSE POINT								
EEE	6	GYROS EXPRESS	CHIPOTLE MEXICAN GRILL #2737	TONGS TIKI HUT	K3 WINE BAR INC., DBA ROSIE'S	TAE FU CHINESE RESTAURANT	LOS BURRITOS MEXICANOS				
EE	8	CHUCK E. CHEESE'S #686	STELLA'S PLACE	DOMINICK'S PIZZA AND PASTA	HI-VIEW RESTAURANT	BETTY'S BISTRO	STELLA'S PLACE	SHELBY'S	MAY'S LOUNGE		
E	0										
F	0										
G	0										
H	6	SUPREME LOBSTER & SEA FOODS	7-ELEVEN #33770A	ALDI STORE #28	ALDI STORE #36	ONE STOP CONVENIENCE	VILLA PARK FRUIT & MEAT MARKET				
I	10	LA BAMBA COCINA MEXICANA	ALLEGRA BANQUETS	JOSEPHINE'S MARTINI & WINE BAR	LAS ISLAS MARIAS	SIMON'S	CRAZY POUR	5 O'CLOCK BAR & GRILL	MONTECASINO	TACOS & CEMITAS POBLANO	BULLDOG ALE HOUSE
J	1	SUGAR CREEK GOLF COURSE									
K	0										
K1	1	OSCO DRUGS #3284									
X	1	M.G. CONCESSIONS									
Y	0										
Z	1	SAFARI LAND									

Total 64

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Kevin Wachtel

Submitting Department: Finance Department

Item Type: Ordinances

Agenda Section:

Subject:

Second and Final Reading of an Ordinance Of The Village Of Villa Park, DuPage County, Illinois Increasing the Number of Class B, Package Licenses for Package Sale of Alcoholic Liquor

Suggested Action:

Ardmore Station Liquors at 405 N. Ardmore is being sold to the owner of Shree Chehar Corporation (Mr. Amit Patel). The new owner would like to take over the liquor license, and has successfully completed the background check. This license would replace the existing business' Class B, Package liquor license. With the approval of this license, along with agenda items 9.a and 9.c for Johnson's Lighthouse and Bulldog Ale House, there would be a total of 64 liquor licenses.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[MEMO - Ardmore Station License](#)

[ORD - 2019 liquor licenses Ardmore Station](#)

[July 2019 Liquor Licenses](#)

Memo

Date: June 26, 2019

To: President Bulthuis and Board of Trustees

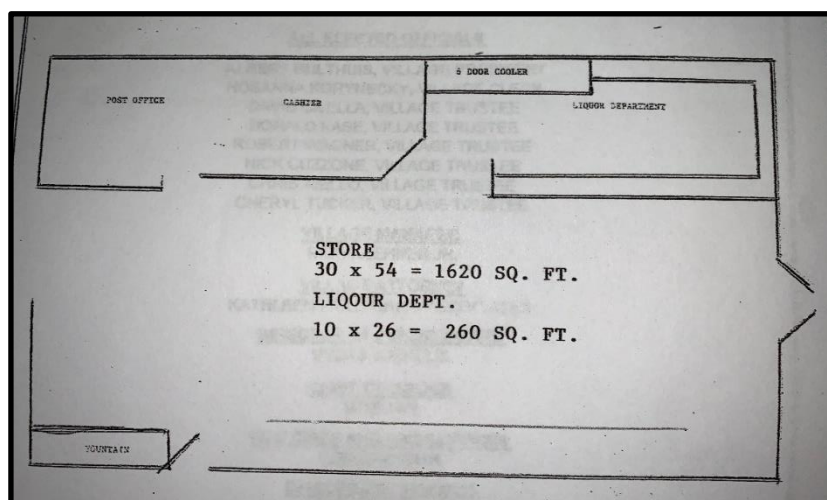
Cc: Village Manager Keehner

RE: Liquor License Ordinance: Add Class D-1 for Johnson's Lighthouse Point and Class I for Bulldog Ale House, and Replace Class B for Ardmore Station Liquors

JOHNSON'S LIGHTHOUSE POINT

Roy and Sharon Johnson, owners of Johnson's Villa Park, Inc., doing business as Johnson's Lighthouse Point at 1 West St. Charles Road, have requested a Class D-1, Full package, convenience store. They have successfully completed their background check.

The Class D-1 license has several restrictions, including a limit on dedicated floor space. The total floor and cooler space dedicated for the display of alcoholic liquor is limited to not more than 20% of the gross floor area of the convenience store. Johnson's will allocate 16% (260 sq. ft. of 1,620 sq. ft.) of the convenience store floor area for the display of alcoholic liquor. This calculation does not include the Dunkin Donuts, Subway, or the adjacent seating area.



BULLDOG ALE HOUSE

Mefmet Ahmeti, owner of Roosevelt 100 Corp, doing business as Bulldog Ale House at 100 E. Roosevelt Road has requested a Class I, Restaurant sit-down bar, unrestricted license. He has successfully completed his background check. This is the space previously occupied by Outback Steakhouse.

ARDMORE STATION LIQUORS

Ardmore Station Liquors at 405 N. Ardmore is being sold to Amit Patel, owner of Shree Chehar Corporation. Mr. Patel has successfully completed the background check. This license will replace the existing class B, Package liquor license.

With the new licenses being added for Johnson's and Bulldog Ale House, and replacing the Ardmore Station license, there will be 64 total licenses.

An Ordinance Of The Village Of Villa Park, DuPage County, Illinois Increasing the Number of Class B, Package licenses for Package Sale of Alcoholic Liquor

WHEREAS, the Village of Villa Park (the “*Village*”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, pursuant to section 5/4-1 of the Liquor Control Act of 1934, as amended, (235 ILCS 5/4-1 et seq.) the corporate authorities have the power to determine the number, kind and classification of liquor licenses and their fees; and,

WHEREAS, the Village President, as the Local Liquor Control Commissioner, has approved the application of Amit Patel, owner of Shree Chehar Corporation, for 405 N. Ardmore Avenue, doing business as Ardmore Station Liquors, subject to the approval of a replacement Class B package liquor license that allows the sale of alcoholic liquors to be sold in original packages, not for consumption on the premises.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Villa Park, DuPage County, Illinois, as follows:

Section 1: That Section 3-313(a) of the Villa Park Municipal Code, as amended, be and is hereby amended to read as follows:

Class	Maximum Number
B	8

Section 2: This Ordinance shall be in full force and effect upon its passage, approval, and publication as provided by law.

Passed this _____ day of _____, 2019.

AYES: _____

NAYS: _____

ABSENT: _____

Approved this _____ day of _____, 2019.

Village President

Attest:

Village Clerk

Ordinance No: _____

Published in pamphlet form:

_____, 2019

Class	Count										
AAA	0										
AA	7	MORE BREWING	FITZ'S IRISH BULLDOG	LUNAR BREWING CO.	PARK BLVD. TAVERN	ARDMORE LOUNGE	CAP'S BAR & GRILL	DEMITO'S DOUBLE D SALOON			
A	4	ULTIMATE LOUNGE	MAHONEY'S PUB	CURLING CLUB COMMUNITY, INC	FUEL						
B	8	FOREMOST LIQUOR	ARDMORE STATION LIQUORS	ROYAL LIQUOR & FOOD	WAL-MART STORE #1737	VILLA PARK TOBACCO & LIQUORS	SAL'S BEVERAGE WORLD	ARDMORE STATION LIQUORS #2	BEVERAGE HUB		
C	1	VILLA PARK VFW POST #2801									
D	8	OSCO DRUGS #3284	ARDMORE FOOD & LIQUOR	TARGET STORE #T-0957	WALGREENS #03994	UNCLE TOBACCO CONVENIENT STORE	U.S. LIQUORS	7-ELEVEN #33871B	WALGREENS #04252		
D-1	2	PRIDE STORES	JOHNSON'S LIGHTHOUSE POINT								
EEE	6	GYROS EXPRESS	CHIPOTLE MEXICAN GRILL #2737	TONGS TIKI HUT	K3 WINE BAR INC., DBA ROSIE'S	TAE FU CHINESE RESTAURANT	LOS BURRITOS MEXICANOS				
EE	8	CHUCK E. CHEESE'S #686	STELLA'S PLACE	DOMINICK'S PIZZA AND PASTA	HI-VIEW RESTAURANT	BETTY'S BISTRO	STELLA'S PLACE	SHELBY'S	MAY'S LOUNGE		
E	0										
F	0										
G	0										
H	6	SUPREME LOBSTER & SEA FOODS	7-ELEVEN #33770A	ALDI STORE #28	ALDI STORE #36	ONE STOP CONVENIENCE	VILLA PARK FRUIT & MEAT MARKET				
I	10	LA BAMBA COCINA MEXICANA	ALLEGRA BANQUETS	JOSEPHINE'S MARTINI & WINE BAR	LAS ISLAS MARIAS	SIMON'S	CRAZY POUR	5 O'CLOCK BAR & GRILL	MONTECASINO	TACOS & CEMITAS POBLANO	BULLDOG ALE HOUSE
J	1	SUGAR CREEK GOLF COURSE									
K	0										
K1	1	OSCO DRUGS #3284									
X	1	M.G. CONCESSIONS									
Y	0										
Z	1	SAFARI LAND									

Total 64

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Kevin Wachtel

Submitting Department: Finance Department

Item Type: Ordinances

Agenda Section:

Subject:

Second and Final Reading of an Ordinance of The Village of Villa Park, DuPage County, Illinois Increasing the Number of Class I, Restaurant Sit-Down Bar, Unrestricted Licenses

Suggested Action:

The owner of Roosevelt 100 Corp (Mr. Mefmet Ahmeti), doing business as Bulldog Ale House at 100 E. Roosevelt Road, has requested a Class I, Restaurant Sit-Down Bar, Unrestricted license. He has successfully completed his background check. This is the space previously occupied by Outback Steakhouse. With the approval of this license, along with agenda items 9.a and 9.b for Johnson's Lighthouse and Ardmore Station Liquors, there would be a total of 64 liquor licenses.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[MEMO - Bulldog Ale House](#)

[ORD - 2019 Liquor Licenses Bulldog Ale House](#)

[July 2019 Liquor Licenses](#)

Memo

Date: June 26, 2019

To: President Bulthuis and Board of Trustees

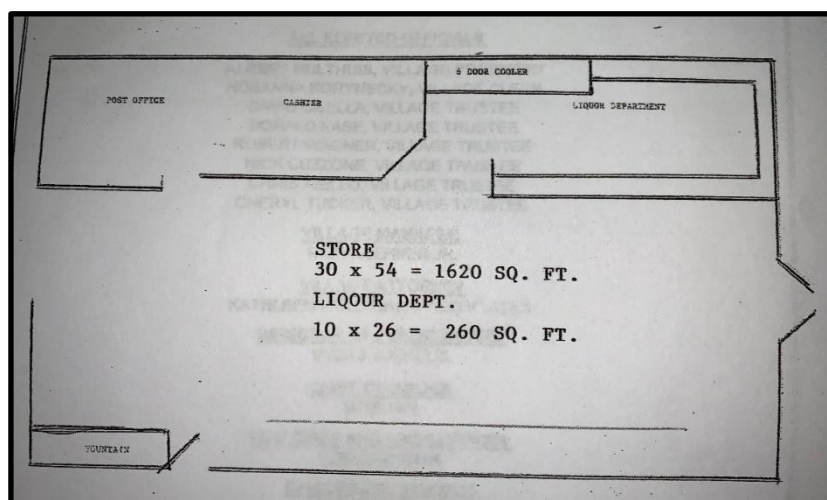
Cc: Village Manager Keehner

RE: Liquor License Ordinance: Add Class D-1 for Johnson's Lighthouse Point and Class I for Bulldog Ale House, and Replace Class B for Ardmore Station Liquors

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Roy and Sharon Johnson, owners of Johnson's Villa Park, Inc., doing business as Johnson's Lighthouse Point at 1 West St. Charles Road, have requested a Class D-1, Full package, convenience store. They have successfully completed their background check.

The Class D-1 license has several restrictions, including a limit on dedicated floor space. The total floor and cooler space dedicated for the display of alcoholic liquor is limited to not more than 20% of the gross floor area of the convenience store. Johnson's will allocate 16% (260 sq. ft. of 1,620 sq. ft.) of the convenience store floor area for the display of alcoholic liquor. This calculation does not include the Dunkin Donuts, Subway, or the adjacent seating area.



BULLDOG ALE HOUSE

Mefmet Ahmeti, owner of Roosevelt 100 Corp, doing business as Bulldog Ale House at 100 E. Roosevelt Road has requested a Class I, Restaurant sit-down bar, unrestricted license. He has successfully completed his background check. This is the space previously occupied by Outback Steakhouse.

ARDMORE STATION LIQUORS

Ardmore Station Liquors at 405 N. Ardmore is being sold to Amit Patel, owner of Shree Chehar Corporation. Mr. Patel has successfully completed the background check. This license will replace the existing class B, Package liquor license.

With the new licenses being added for Johnson's and Bulldog Ale House, and replacing the Ardmore Station license, there will be 64 total licenses.

An Ordinance Of The Village Of Villa Park, DuPage County, Illinois Increasing the Number of Class I, Restaurant sit-down bar, unrestricted licenses

WHEREAS, the Village of Villa Park (the “*Village*”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, pursuant to section 5/4-1 of the Liquor Control Act of 1934, as amended, (235 ILCS 5/4-1 et seq.) the corporate authorities have the power to determine the number, kind and classification of liquor licenses and their fees; and,

WHEREAS, the Village President, as the Local Liquor Control Commissioner, has approved the application of Mefmet Ahmeti, owner of Roosevelt 100 Corp., for 100 E. Roosevelt Road, doing business as Bulldog Ale House, subject to the approval of an additional Class I Restaurant sit-down bar, unrestricted liquor license that allows the sale of alcoholic liquors to be sold in restaurants to patrons, the same to be consumed by patrons only at tables or at a bar.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Villa Park, DuPage County, Illinois, as follows:

Section 1: That Section 3-313(a) of the Villa Park Municipal Code, as amended, be and is hereby amended to read as follows:

Class	Maximum Number
I	10

Section 2: This Ordinance shall be in full force and effect upon its passage, approval, and publication as provided by law.

Passed this _____ day of _____, 2019.

AYES: _____

NAYS: _____

ABSENT: _____

Approved this _____ day of _____, 2019.

Village President

Attest:

Village Clerk

Ordinance No: _____

Published in pamphlet form:

_____, 2019

Class	Count										
AAA	0										
AA	7	MORE BREWING	FITZ'S IRISH BULLDOG	LUNAR BREWING CO.	PARK BLVD. TAVERN	ARDMORE LOUNGE	CAP'S BAR & GRILL	DEMITO'S DOUBLE D SALOON			
A	4	ULTIMATE LOUNGE	MAHONEY'S PUB	CURLING CLUB COMMUNITY, INC	FUEL						
B	8	FOREMOST LIQUOR	ARDMORE STATION LIQUORS	ROYAL LIQUOR & FOOD	WAL-MART STORE #1737	VILLA PARK TOBACCO & LIQUORS	SAL'S BEVERAGE WORLD	ARDMORE STATION LIQUORS #2	BEVERAGE HUB		
C	1	VILLA PARK VFW POST #2801									
D	8	OSCO DRUGS #3284	ARDMORE FOOD & LIQUOR	TARGET STORE #T-0957	WALGREENS #03994	UNCLE TOBACCO CONVENIENT STORE	U.S. LIQUORS	7-ELEVEN #33871B	WALGREENS #04252		
D-1	2	PRIDE STORES	JOHNSON'S LIGHTHOUSE POINT								
EEE	6	GYROS EXPRESS	CHIPOTLE MEXICAN GRILL #2737	TONGS TIKI HUT	K3 WINE BAR INC., DBA ROSIE'S	TAE FU CHINESE RESTAURANT	LOS BURRITOS MEXICANOS				
EE	8	CHUCK E. CHEESE'S #686	STELLA'S PLACE	DOMINICK'S PIZZA AND PASTA	HI-VIEW RESTAURANT	BETTY'S BISTRO	STELLA'S PLACE	SHELBY'S	MAY'S LOUNGE		
E	0										
F	0										
G	0										
H	6	SUPREME LOBSTER & SEA FOODS	7-ELEVEN #33770A	ALDI STORE #28	ALDI STORE #36	ONE STOP CONVENIENCE	VILLA PARK FRUIT & MEAT MARKET				
I	10	LA BAMBA COCINA MEXICANA	ALLEGRA BANQUETS	JOSEPHINE'S MARTINI & WINE BAR	LAS ISLAS MARIAS	SIMON'S	CRAZY POUR	5 O'CLOCK BAR & GRILL	MONTECASINO	TACOS & CEMITAS POBLANO	BULLDOG ALE HOUSE
J	1	SUGAR CREEK GOLF COURSE									
K	0										
K1	1	OSCO DRUGS #3284									
X	1	M.G. CONCESSIONS									
Y	0										
Z	1	SAFARI LAND									

Total 64

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Janet Gorman

Submitting Department: Finance Department

Item Type: Resolutions

Agenda Section:

Subject:

Resolution of the Village of Villa Park, DuPage County, Illinois, Amending the Village's Military Active Duty Leave Policy

Suggested Action:

The Illinois Service Member Employment and Reemployment Rights Act (ISERRA) was amended this year in order to provide a framework for employers regarding pay and benefits for military reservists called to active duty. This resolution will amend the Village's personnel manual to bring our policy in compliance with these changes in state law, specifically regarding Village employees that are called to basic training, annual training, voluntary training or active duty deployment assignments.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[RESO - Military Leave Policy](#)

[Military Leave Policy](#)

RESOLUTION NO: _____
RESOLUTION AMENDING MILITARY ACTIVE DUTY LEAVE POLICY FOR THE
VILLAGE OF VILLA PARK

WHEREAS, the Village of Villa Park (the “Village”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, the State of Illinois has ENACTED THE Illinois Service Member Employment Reemployment Rights Act (ISERRA) amended January 1, 2019; and,

WHEREAS, the aforesaid Act requires that the President and Board of Trustees of the Village of Villa Park agree to amend the current Military Leave Policy;

NOW THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Villa Park, DuPage County, Illinois, as follows:

- 1) The Military Active Duty Leave Policy (Exhibit A attached) will be amended to comply with ISERRA.
- 2) This resolution shall be in full force and effect from and after its passage and approval according to law.

Resolution No: _____

PASSED this _____ day of _____, 20_____, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this ____ day of _____, 20_____.

Village of Villa Park President

ATTEST:

Village of Villa Park (Seal)

Resolution No: _____

CERTIFICATE

I, _____, DO HEREBY CERTIFY THAT I am the President of the Board of Trustees of the Village of Villa Park; that the foregoing is a true and correct copy of a resolution duly passed by the Board of Trustees of the Village of Villa Park being entitled: "A RESOLUTION OF THE VILLAGE OF VILLA PARK, ASCERTAINING THE PREVAILING WAGE RATES ON PUBLIC WORKS PROJECTS" at a regular meeting held on the _____ day of _____, 2018, the resolution being a part of the official records of the Village of Villa Park.

Dated: This ____ day of _____, 2018.

President, Board of Trustees
Village of Villa Pa

Exhibit A to Resolution 2019-305
Resolution Amending Military Active Duty Leave Policy for the Village of Villa Park

3.14 MILITARY ACTIVE DUTY LEAVE POLICY

The intent of this policy is not to create an obligation on the part of the Village to provide any benefits greater than required by law. The Village shall abide by all applicable State and Federal Laws regarding any employee who is a member of any reserve component of the United States Armed Forces or of any reserve component of the Illinois State Militia. Any such employee shall be granted leave from his or her public employment for any period actively spent in military service as required by law, including: 1) basic training; 2) special or advanced training, whether or not within the State, and whether or not voluntary; 3) annual training; and 4) any other training or duty required by the United States Armed Forces.

When any employee is ordered to serve a period on active duty in the Armed Forces, Reserve or National Guard a copy of the Military orders shall be submitted by the employee to the Department Head, to qualify for such leave. When an employee is notified of the need for leave, but has not yet received formal orders, the employee shall notify the Village of the need for leave and then provide a copy of the Military orders when they become available. Copies of the orders will be placed in the employee personnel file. If an eligible full-time employee seeks differential pay under Illinois state law the employee shall also submit a copy of his or her military pay stubs covering all pay periods for which the employee is eligible to receive differential pay.

This document is to outline an understanding of the continuation of the employee benefits during active military duty.

Payroll and Benefits:

- Illinois state law distinguishes between “voluntary” and “involuntary” service, and further distinguishes between “active” and “inactive” service. These words are legal terms with specific meanings defined in the Illinois Service Member Employment Reemployment Rights Act (ISERRA). The state statutory definitions will apply to the Village’s administration of this policy.
- Full-time employees in the Reserve or National Guard will be paid their full salary during Annual Training (AT) events up to 30 **calendar** days per calendar year. Reference to an employee’s Military orders is required to determine whether training is classified as AT. After the 30 day period whether annual, advanced training, or any other training in the calendar year, employee compensation will be coordinated with military pay as allowed under ISERRA. The Department Head may recommend that the Village extend the payment of continuation pay under special circumstances including, but not limited to, cases where the employee’s military service will have a direct, positive impact on the employee’s ability to perform his or her job as a Village employee. All such recommendations are subject to approval by the Village Manager in his or her discretion.
- During leave for active service (but not active service without pay), the Village will pay differential compensation to eligible full-time employees. Differential pay for “voluntary active service,” as defined by state law, is capped at 60 **work** days per calendar year. The Village requires you to submit a copy of your military pay stub in advance in order to properly calculate your differential pay benefits. The requirement to submit your pay stub in advance may be waived in special circumstances when the Village Manager determines in his or her discretion that submitting a pay stub would create an undue hardship and that the Village’s interest in preventing overpayments is adequately protected. If differential pay is advanced without receipt of the employee’s military pay stubs, the employee must agree that the amount of any overpayments can be deducted from his or her future pay, including if necessary by deduction from the payment of any unused benefit time. Differential pay is calculated pursuant to state law. Generally, the calculation is as follows:
 - Differential pay is only paid on days when the employee would have performed work for the Village.

Exhibit A to Resolution 2019-305
Resolution Amending Military Active Duty Leave Policy for the Village of Villa Park

- The employee's daily rate for military service is calculated by dividing the employee's base pay for the applicable military service by the number of calendar days in the month the service member was paid by the military.
 - The employee's daily rate as a public employee is calculated by dividing the employee's regular compensation as a public employee during the pay period by the number of work days in the pay period.
 - Differential pay is calculated by subtracting the employee's daily rate for military service from the employee's daily rate as a public employee, then multiplying the result by the number of work days of eligible leave.
-
- Employee will continue to accrue vacation, seniority, and personal days as per their current collective bargaining agreement or per Village policy for non-union employees.
 - Employee will be allowed to participate in bidding as specified in the current collective bargaining agreement or per Village policy for non-union employees.
 - Employee will remain on promotion lists until such time the list expires. The Village will make reasonable accommodations for any employee who desires to apply for a promotion while on military leave. Upon release from active duty the employee will be allowed to apply for positions as required by state, federal, or local laws.
 - Employee will receive copies of all pertinent memos at a mailing address specified by the employee prior to his/her departure.
 - Employee will communicate to the Finance Department which payroll benefits they choose to continue or suspend prior to their departure, including the order of priority for payment if funds are not available for all payroll deductions. If you do not communicate with the Finance Department prior to your leave, the Village will assume it is your preference to continue with all normal payroll deductions as long as funds are available from your Village paycheck. Potential payroll deductions, include but are not limited to:
 - 1). Health Insurance/Vision/Dental – Employees on active duty shall have the right, at their option, to continue to receive insurance benefits at the same rate paid by current employees under the applicable collective bargaining agreement or Village policy. Arrangements must be made for payment of the employee's share of insurance premiums. If an employee fails to pay his premiums prior to the first of the month, his insurance benefits may be discontinued subject to the employee's right to enroll through COBRA. Upon discharge from Military Service the employee can re-enroll if they elected to not continue coverage.
 - 2). Pension Contributions – In some circumstances, the employee can elect to suspend or continue with their bi-weekly pension fund contributions. Pension contributions are regulated by State law, not Village policy. Please contact the Finance Department prior to your leave to discuss the treatment of your pension contributions.
 - 3). 457 Plan – The employee can elect to continue, suspend, or amend their contribution to the voluntary 457 deferred plan as long as they are receiving a paycheck from the Village.
 - 4) Union dues – Union dues will continue to be withheld from your paycheck as long as you have signed and not revoked a dues authorization card.

Exhibit A to Resolution 2019-305
Resolution Amending Military Active Duty Leave Policy for the Village of Villa Park

- The Village shall provide up to 30 days of unpaid family military leave to any employee who is the spouse, civil union partner as defined in the Illinois Religious Freedom and Civil Union Act, parent, child or grandparent of a person called to military service during the time of Federal or State deployment orders are in effect, subject to the conditions as set forth in the Family Military Leave Act, 820 ILCS 151 /1 -99. The Village shall also provide up to 12 workweeks of unpaid, job-protected leave for a qualifying exigency that arises when the employee's spouse, son, daughter, or parent is on covered active duty or has been notified of an impending call or order to covered active duty as required by the federal Family Medical Leave Act 29 USC 2601. The Village will also provide eligible employees with up to 26 workweeks of unpaid, job-protected leave to care for a covered service member with a serious injury or illness as required by the Family Medical Leave Act.

Employee Responsibilities:

- Employees on active duty deployments will forward a copy of leave and earnings statement (LES) to the payroll department on a monthly basis. If this is not possible because of assignment and location then the employee shall submit copies of monthly LES's for each month he or she was away on active duty, within 30 days of discharge of active duty. Employees are also required to provide a copy of deployment orders.
- Employee may choose to designate a family member or friend as a contact in their absence. If the employee is not available this person would be contacted with work-related information. This information should be given to the employee's Department Head prior to leave.
- Employee will verify with their Department Head what, if any, departmental equipment needs to be turned in and if any personal items need to be removed from Village property for the duration of their active duty.
- After release from active duty the employee must give timely notice to their Department Head about when they will return to work. Less than 31 days – return to work on the first workday upon release, taking into account safe travel home and an 8-hour rest period. For active duty 31 – 180 days – return to work within 14 days upon release. For active duty 180 + days – return to work within 90 days of release from duty.

This document is to outline an understanding of the continuation of the employee benefits during active military duty. The Village will abide by all applicable State and Federal guidelines for Military Leave.

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Mike Lay

Submitting Department: Police Department

Item Type: Resolutions

Agenda Section:

Subject:

Resolution of the Village of Villa Park, DuPage County, Illinois, Approving the Purchase of Three (3) New Police Squad Vehicles in the Total Amount of \$102,427

Suggested Action:

The police department utilizes 14 squad cars for emergency response and patrol duties. The rotation plan includes the replacement of three (3) squad vehicles annually to ensure all squads remain in proper mechanical condition for emergency response and patrol duties. The Police Department recommends the purchase of two (2) Ford Utility Police Interceptors and one (1) Hybrid Ford Utility Police Interceptor at a total cost of \$102,427. Funding for the purchase of these vehicles will be divided between two funding accounts. Two vehicles would be funded through the Equipment Replacement Fund account number 65.502.02.401 in the total amount of \$66,108. The remaining vehicle would be funded by D.U.I. Fund account number 19.502.00.402 in the amount of \$36,319.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[MEMO - Squad Purchase 2019 w HYBRID](#)

[Hybrid Report](#)

[Hybrid Article](#)

[RESO - Squad Purchase 2019](#)

AGENDA MEMO
Village Board Meeting
July 22, 2019

ISSUE STATEMENT

The Village Board is requested to review and approve a resolution authorizing the purchase of three (3) new police squad cars.

BACKGROUND/HISTORY

The police department maintains 14 squad cars for emergency response and patrol duties. The past pattern and practice of the police department is to replace three (3) squad cars annually to ensure each vehicle in the fleet does not exceed 5-6 years of age and/or mileage of 90-100k. This rotation plan ensures all squad cars remain in proper mechanical condition to respond to emergency calls and law enforcement duties in a safe manner.

STAFF RECOMMENDATION

The police department has utilized Ford Utility Police Interceptors over the past several years. The 2020 Ford Utility Police Interceptor is now available in a Hybrid model for an additional cost of \$3,265 per vehicle.

The Hybrid option provides a significant potential fuel savings and reduced CO2 emissions. A comparison report offered by Ford suggests a possible \$3,039 annual savings in fuel cost per vehicle. Many police departments around the country are including Hybrid vehicles in their new and recent purchases. Staff would like to include one (1) Hybrid model in this 2019 annual purchase in order to effectively evaluate the performance and actual fuel savings under conditions used by Villa Park police personnel.

The total price per non-hybrid vehicle is \$33,054 and \$36,319 for the Hybrid vehicle. This is the lowest price offered through the Suburban Purchasing Cooperative, a Joint Purchasing Program for local government agencies. Staff recommends the purchase of three (3) 2020 Ford Utility Police Interceptors, to include the Hybrid option, having a total purchase expense of \$102,427. Two (2) of the vehicles will be purchased from the equipment replacement fund, account number 65.502.02.401 (funded by rollover bond proceeds to be issued in 2019) in the amount of \$66,108 and one (1) vehicle will be purchased with funds from the D.U.I. fund, account number 19.502.00.402 in the amount of \$36,319.

These vehicles will require additional police equipment (lights, console switch box, prisoner partitions, etc.) to be purchased at a later date.

ALTERNATE CONSIDERATIONS

- 1) Do not include the Hybrid option and purchase (3) Ford Utility Interceptors for the total purchase cost of \$99,162.
- 2) Do not purchase any vehicles at this time.

Board Meeting Agenda Synopsis

The Village Board is requested to review and approve a resolution for the purchase of three (3) new squad cars, 2020 Ford Utility Police Interceptors from the Suburban Purchasing Cooperative at a total budgeted cost of \$102,427.



As you can see, the Ford 2020 Police Interceptor Utility hybrid could provide a positive Impact on your fleet, your community and your budget. If you'd like to discuss It with other members of your organization, feel free to print out your results and share them with your department.

Print Results

Start Over

Number of Vehicles	14 vehicles
Miles/Vehicle Per Year	20,000 miles
Shifts Per Day	2 shifts
Idle Hours Per Shift	4.0 Idle hour
Your Fuel Cost Per Gallon	\$2.75/gallon
Pounds of CO₂ Saved ⓘ	273,510 lbs
Gallons of Fuel Saved ⓘ	15,470 gallons
Fuel Cost Savings ⓘ	\$42,543

Your Total Fleet

14

Vehicles

\$42,543

Total Potential Savings

273,510 ⓘ

Lbs of CO₂

Potential Yearly Savings Per Vehicle

1

Vehicles

\$3,039

Potential Savings

19,536 ⓘ

Lbs of CO₂

READY FOR PATROL

David Griffith



Hybrid gas-electric vehicles are being used for patrol duties in a number of U.S. cities, including New York.

THIS SUMMER Ford is going to roll out the most innovative police vehicle ever produced, the 2020 Ford Police Interceptor Utility with hybrid powertrain. Based on the 2020 Explorer SUV, the pursuit-rated 2020 PI Utility is not the first purpose-built hybrid patrol vehicle—Ford introduced its Police Responder hybrid sedan in 2017—but it is the first one big enough to accommodate all the gear needed in contemporary police operations. And if the 2020 PI Utility hybrid proves as popular with agencies as Ford expects, it's likely to usher in an era of hybrid patrol vehicles for the next decade or so until most law enforcement vehicles become fully electric.

Despite widespread acceptance of hybrid gas-electric vehicles in the consumer market, the police market is different. Some officers and agencies are reluctant to give up their gas-powered V-8s for this 21st century engine tech. These offi-

Police vehicles with hybrid gas-electric engines will save law enforcement agencies money and cut emissions. More importantly, they can do the job.

cers want Ford to prove its hybrid can go fast, stop even faster, and do the job. And their agencies want proof of performance plus economic benefits to offset the additional cost of the hybrid powertrain.

137 MPH

To prove the 2020 PI Utility hybrid's performance to the police audience, Ford took the new SUV to last September's Michigan State Police evaluations. And it made quite an impression.

It goes real fast. The hybrid SUV hit 137 mph in the top speed testing. The only pursuit-rated sedans that hit faster top speeds during the test were the Dodge Charger 5.7-liter Hemi at 149 mph and the Dodge Charger 3.6-liter at 141 mph. The only pursuit-rated SUV that topped the PI Utility hybrid was the Ford 3.0-liter EcoBoost PI Utility at 150 mph.

Of course top speed is not the most important performance issue for a patrol vehicle that is going to be driven in environments ranging from major city streets to rural highways. Most agencies are more concerned with the acceleration and closing speed of the vehicle. The PI Utility hybrid, which comes standard with all-wheel drive (AWD), had a 0-60 mph time of 7.27 seconds at the MSP test. That's better than most standard gasoline engine patrol SUVs. The only patrol-rated SUV that accelerated quicker in MSP's 0-60 mph testing was Ford's PI Utility 3.0-liter EcoBoost SUV with AWD. EcoBoost engines achieve their impressive performance with turbos and direct injection.

The closing speed performance of the PI Utility hybrid as measured by its 0-100 mph time was also impressive at 17.69 seconds. That's not as fast as a Hemi Charger, but it outmatches every pursuit-rated SUV other than that blistering fast 3.0-liter PI Utility EcoBoost, which can hit 100 mph from a standing start in just under 14 seconds.

There was a time when hybrid meant great gas mileage but less than stellar performance and not a lot of cargo space. Not anymore, says Steve Tyler, Ford police brand marketing manager. "With hybrids people are used to making some kind of tradeoff. The most exciting thing about the 2020 Ford Police

Interceptor Utility hybrid is there are no tradeoffs. You don't lose any interior passenger or cargo room. You also get greater horsepower, torque, and top speed. In addition, you get significant fuel economy."

Stopping Power

Performance for a patrol vehicle or any vehicle is not just about speed. It's about how quickly the vehicle can be stopped. This is extremely critical for a law enforcement vehicle, which tends to be driven harder than a consumer vehicle.

The new hybrid Ford SUV was also a star in MSP's brake testing. In testing where the vehicles were brought to a stop from a speed of 60 mph, the PI Utility hybrid came to a complete rest at 132.4 feet. That was better than any other pursuit-rated SUVs except the Dodge Durango Pursuit 3.6-liter at 128.8 feet and the

Ford Police Interceptor EcoBoost at 131.5 feet.

Hybrid vehicles tend to stop so well because they use a regenerative braking system, which means that the electric motor of a

hybrid vehicle reverses its spin, slowing the vehicle when the driver applies the brakes. This braking action turns the motor into a generator that helps keep the vehicle's batteries charged. In addition, the vehicle has anti-lock disc brakes with calipers, pads, and rotors.

Saving Green

One of the reasons that hybrid patrol vehicles will become much more common in the next few years is government environmental (green) initiatives. That's a great benefit of hybrid engine technology. But hybrid patrol vehicles can also be part of another type of green initiative, the type that saves money for law enforcement agencies.

Hybrid vehicles generally cost a little more money at initial purchase. But the economics of running hybrids should more than make up for that initial outlay.

Ford says Fuel savings from the 2020 PI Utility are significant. The combined highway and city MPG is 24 compared with 17 for the 2018, a 40% increase in mileage. But increased MPG is not the only way the hybrid PI Utility can save agencies on fuel costs. The real fuel expenditure in law enforcement patrol operations is leaving the vehicle running while it's parked at a scene so that it can keep the battery charged to run lights, radios, air conditioning, computers, and other stuff that draws current. The PI Utility hybrid can do that without the engine running. It uses the hybrid batteries and if the charge starts to get low on the batteries it will run the engine just long enough to give them a boost. Ford calculates that the savings over idling a gas engine combined with the MPG increase will save agencies that adopt the PI Utility hybrid \$3,500 per vehicle per year. You can go to <https://www.ford.com/police-vehicles/police-interceptor/hybrid-utility/calculator/> for more information.

The New York City Police Department has been running consumer hybrid cars and SUVs as patrol vehicles for almost 10 years. Deputy Commissioner Robert Martinez who commands the NYPD's vehicle fleet operations believes hybrid powertrains are well suited to law enforcement operations because of the amount of time patrol vehicles spend at idle. "Even out in

READY FOR PATROL

the country, law enforcement vehicles spend as much or more time at idle than they ever do being driven on the highway," he says.

Another way that hybrids save agencies money is that regenerative braking greatly reduces wear and tear on brake components. Martinez says the brake components on the NYPD's hybrid vehicle last the life of the vehicle.

1,800 Hybrids

Martinez is probably the nation's most authoritative expert on the use of hybrids as law enforcement vehicles. Out of the approximately 20,000 vehicles in the NYPD's fleet, 1,800 are hybrids. And the department has been running hybrids for 10 years.

It all started with taxi cabs, according to Martinez. He says he noticed that the city's taxi companies were replacing their Ford Crown Victorias with hybrids and had been doing so for a couple of years. So Martinez, who was then the department's director of fleet services, ordered 60 hybrid Nissan Altima sedans for the fleet. "I figured if they could hold up for years as New York City taxis, they could certainly do the job as NYPD patrol cars," he says.



Ford's 2020 Police Interceptor Utility hybrid is the nation's first pursuit-rated hybrid SUV.

PHOTO: FORD

Of course those first hybrids acquired by the NYPD were not designed to be police cars, nor were they pursuit rated. The pursuit capability was not an issue, Martinez says, because the NYPD has a "no pursuit" policy. The Altimas not being designed as police cars was another matter. They required some work.

Martinez says his fleet maintenance crews had to replace the Nissan's seats with vinyl-covered seats and install the police equipment such as lights and sirens, which required additional wiring. In addition, Setina Manufacturing also made special prisoner cages that fit the

NYPD's Altimas.

Soon after those first NYPD hybrid Altimas hit the street, Ford started making a hybrid sedan for the consumer market, the Fusion hybrid, that Martinez thought would be a better police car than the Altima. "We started using hybrid Fusions both as marked and unmarked cars," he says.

The NYPD's hybrid fleet grew from there. Martinez says he has acquired Toyota Priuses, hybrid Chevrolet Tahoes, and a wide variety of other hybrid vehicles for the department. He even says his success with the hybrid Fusion in the NYPD's fleet helped convince Ford that the time was right for true pur-

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suit-rated hybrid police vehicles. "I started some dialog with Ford's engineers about the benefits of the hybrid as a patrol car. 'It can do the job, and it can do it well,'" he says he told them.

That discussion has now come full circle as Martinez is acquiring Ford's new pursuit-capable hybrid vehicles for the NYPD fleet. He's even driving a 2019 Police Responder hybrid (based on the Fusion hybrid) sedan that Ford has loaned to the department. "We brought it down to our test track and training facility where one of the trainers drove it and came back with great results," he says.

The NYPD is now buying 160 of the new Police Responder hybrid sedans, and Martinez says he is very excited about the 2020 PI Utility hybrid with AWD. "We get a lot of bad weather here in New York City," he says. "We had Super Storm Sandy, big snowstorms, ice storms, flooding. Years ago during snowstorms I had to open our maintenance shops and call in crews to put chains on the vehicles. Now with all-wheel drive SUVs, I no longer have to do that. The vehicles can handle the weather without chains."

Even though consumer vehicles might be a little cheaper to buy than pursuit-capable patrol vehicles, Martinez has no plans to continue the practice of buying retail hybrids and



The 2020 Police Responder Utility hybrid comes standard with all-wheel drive and is suited to urban and rural patrol.

customizing them into police vehicles. "I haven't really done a price comparison," he says. "These task-built vehicles meet our mission better because they were designed to do so." He points out that purpose-built patrol vehicles already have the wiring for police equipment, vinyl seats, cages, and even their computers are "tweaked for police driving."

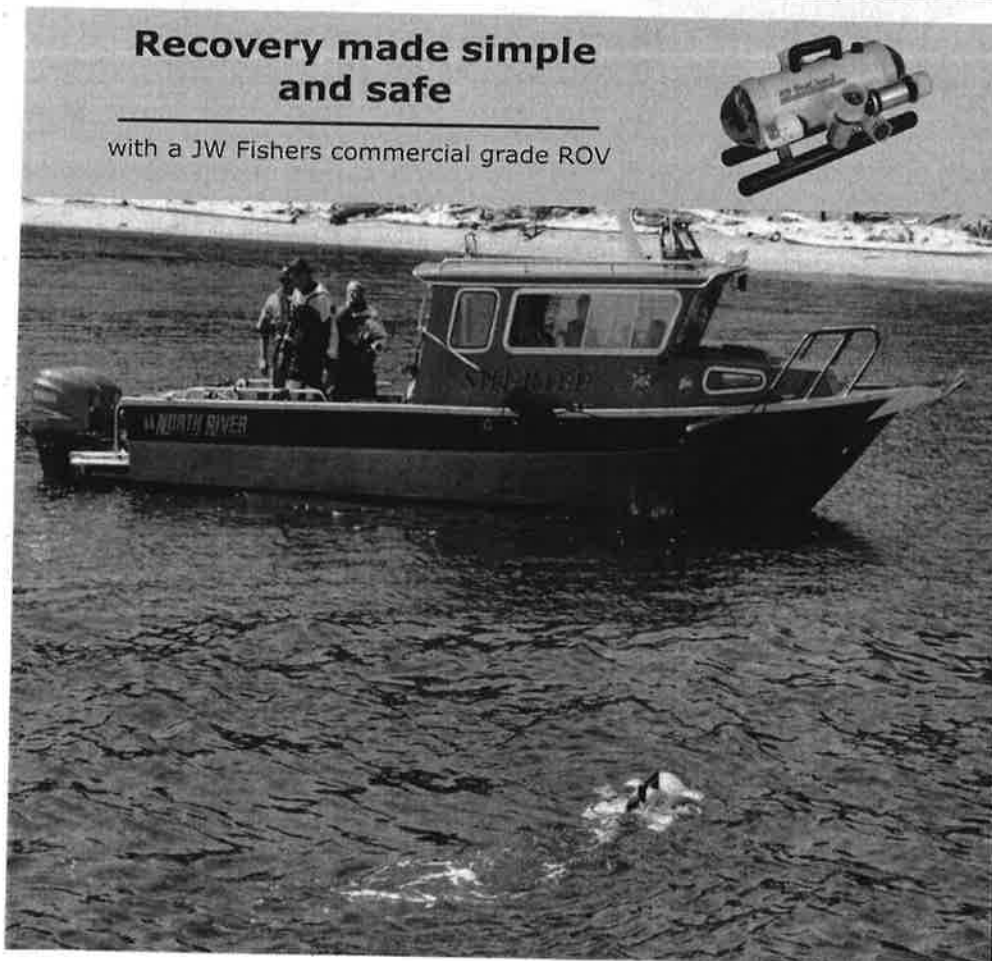
The NYPD has 13 fleet shops and 400 employees and it is fully capable of up-fitting the new hybrids it has ordered from Ford. But Martinez says it's the department's practice to have its vehicle

delivered ready for duty. "We have the upfitter do everything, including the lights, and the markings," he says.

Martinez foresees an NYPD fleet that becomes more and more hybrid and electric in the coming decade. Asked how the officers who use the vehicles feel about that, he tells the following story: "Shortly after we introduced hybrid patrol cars about 10 years ago, the Mayor's Office had staff go out and ask the officers driving them what they thought about driving hybrids. They did not know they were driving hybrids. And that's the way it should be, the hybrid vehicle should perform the same or better than the gas patrol vehicle." ♦

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RESOLUTION NO. _____

**A RESOLUTION TO APPROVE THE PURCHASE OF THREE FORD UTILITY
POLICE INTERCEPTORS THROUGH THE SUBURBAN PURCHASING
COOPERATIVE**

WHEREAS, the Village of Villa Park is a municipal corporation duly organized and existing under the laws of the State of Illinois; and

WHEREAS, Section 2-220(a) (2) of the Villa Park Municipal Code provides an exemption from bidding requirements for purchases of equipment wherein the price to be paid by the Village is equal to, or less than, a price established by open and competitive bidding through either an agency of the federal government or an agency of the State of Illinois where such open and competitive bidding was held within one year immediately preceding the letting of the proposed contract by the Village; and

WHEREAS, the Suburban Purchasing Cooperative, a Joint Purchasing Program for local government agencies, has awarded a bid in the amount of \$33,054 for a 2020 Ford Utility Police Interceptor, including options and \$36,319 for the 2020 Ford Utility Interceptor with the Hybrid option, to Currie Motors Fleet, 9423 W. Lincoln Hwy, Frankfort, IL 60423 for contract #152; and

WHEREAS, it has been determined by the Village Manager that it is in the best interests of the health, safety and welfare of the citizens of the Village of Villa Park to purchase three (3) 2020 Ford Utility Police Interceptors through Currie Motors Fleet, 9423 W. Lincoln Hwy, Frankfort, IL 60423, through the bid obtained by the Suburban Purchasing Cooperative;

NOW THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Villa Park, DuPage County, State of Illinois, as follows;

Section 1. That the purchase of three (3) 2020 Ford Utility Police Interceptors from Currie Motors Fleet, 9423 W. Lincoln Hwy, Frankfort, IL 60423, for use by the Villa Park Police Department is exempt from the requirement of competitive bidding under Section 2-220(a)(2) of the Villa Park Municipal Code.

Section 2. That the Village Manager is authorized to execute a purchase order in the total amount of \$102,427 and such other documents as may be required by Currie Motors Fleet, 9423 W. Lincoln Hwy, Frankfort, IL 60423, for the purchase of three (3) 2020 Ford Utility Police Interceptors, to include (1) vehicle with the Hybrid option, in accordance with the procedures established by the Suburban Purchasing Cooperative for purchases.

Section 3. This resolution shall be in full force and effect from and after its passage and approval according to law.

Resolution No: _____

PASSED AND APPROVED THIS _____ DAY OF _____, 2019

VILLAGE OF VILLA PARK

President, Village of Villa Park

ATTEST:

Clerk, Village of Villa Park

ADOPTED this _____ day of _____, 2019 pursuant to a roll call vote, as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAINING: _____

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Mike Lay

Submitting Department: Police Department

Item Type: Resolutions

Agenda Section:

Subject:

Resolution of the Village of Villa Park, DuPage County, Illinois, Approving a Purchase and Installation Agreement of a High-Density Evidence Storage Solution with Bradford Systems Corporation of Bensenville, IL, in an Amount Not to Exceed \$33,255

Suggested Action:

The Villa Park Police Department currently maintains five internal evidence vaults within the police facility. As of May 2019 these vaults retain in excess of 38,000 pieces of evidence. Three of the five vaults are at or near capacity. The existing shelving and storage units in the vaults were originally constructed in 2005 and are largely inefficient for maximizing the use of the space. An updated evidence storage and shelving unit would increase vault capacity by approximately 300 cubic feet. A bid was provided by Bradford Systems in the amount of \$33,255 through the National Intergovernmental Purchasing Alliance (National IPA) to provide and install a new evidence storage and shelving system. Funds for this expense would be taken from the Building Improvement Fund account number 67.502.02.402.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[MEMO - Evidence Vault Construction](#)

[Shelving Quote](#)

[Villa Park PD - Evidence Areas \(Removed Wall\)](#)

[RESO - Evidence Storage](#)

AGENDA MEMO
Village Board Meeting
July 22, 2019

ISSUE STATEMENT

The Village Board is requested to review and approve a resolution authorizing the purchase and installation of an evidence storage and shelving system.

BACKGROUND/HISTORY

The Villa Park Police Department currently maintains five internal evidence vaults within the police facility. As of May 2019, the Villa Park Police Department retained over 38,000 pieces of evidence. This evidence consists of items recovered as part of various criminal and civil investigations ranging from homicide to petty theft. The retention of many of these items is dependent on past, present, and future court proceedings. Certain pieces of evidence must be retained indefinitely. The five internal evidence vaults are located in both the current police facility as well as the lower level of the former police facility which is the current public works building. Three of vaults are at or near capacity.

The police department was constructed in 2005 without enough space devoted to evidence storage, thereby creating a need to convert former storage areas into smaller evidence storage areas. Additionally, the shelving and storage units that were constructed for the storage of evidence are large and inefficient for maximizing the use of the space. Vault 1 (former cell area of the old police facility) was converted into the main evidence processing and storage area. A recent review of the original construction plans for the 2005 conversion called for the internal wall to be removed. The wall was never removed and accounts for a large amount of unusable space. Engineering staff determined this wall may be removed without any negative impact to the structure of the building.

STAFF RECOMMENDATION

An initiative was launched to evaluate any remodel ideas to better maximize the storage space of the evidence vaults and improve efficiency with evidence processing. It was determined staff would seek to remove the inside wall of Vault 1 and replace existing shelving with roller type shelving units. Not only would this maximize space, but also it would allow for increased security. Vault space will be increased by approximately 300 cubic feet as a result of the change. A bid was provided by Bradford Systems in the amount of \$33,255 through the National Intergovernmental Purchasing Alliance (National IPA) to provide and install two (2) fixed shelving units along with five (5) rolling shelving units. Funds for this expense have been allocated in the FY19 budget in account number 67.502.02.402.

ALTERNATE CONSIDERATION

The alternate consideration would be to not purchase the shelving system at this time.

**Villa Park Police Department
Evidence Room 1**

Project #32003

High-Density Storage Solution:

Spacesaver Mechanical Assist High-Density Mobile System:

- 2 Mobile carriages, 30" D (back-to-back) x 9'6" long x 76-1/4" H, elevations U2 and U7
- 2 Mobile carriages, 40" D (back-to-back) x 9'6" long x 76-1/4" H, elevations U3 and U4
- 1 Mobile carriage, 48" D (back-to-back) x 10'6" long x 76-1/4" H, elevation U8
- Carriages have dual flange guidance and a continuous, full-length drive shaft driving all wheels on one side of the carriage
- 1 Fixed shelving range (to sit directly on the floor), 15" D x 17' long x 86-3/4" H, elevations U5 and U6
- 1 Fixed shelving range (to sit directly on the floor), 15" D x 10'6" long x 85-1/4" H, elevations U5 and U6
- 1 B Rail system with 3 rails @ 19' 10-7/8" L
- 1 Low profile floor system with ramp
- 6 High pressure laminate end panels
- 1 Waist-high lock

Shelving Components:

- 1 Four-post single-entry shelving section, 15" D x 36" W x 86-3/4" H
- 4 Four-post single-entry shelving sections, 15" D x 42" W x 86-3/4" H
- 3 Four-post single-entry shelving sections, 15" D x 42" W x 85-1/4" H
- 4 Four-post back to back single-entry shelving sections, 15" D x 30" W x 76-1/4" H
- 8 Four-post back to back single-entry shelving sections, 15" D x 42" W x 76-1/4" H
- 4 Four-post back to back single-entry shelving sections, 20" D x 30" W x 76-1/4" H
- 8 Four-post back to back single-entry shelving sections, 20" D x 42" W x 76-1/4" H
- 6 Four-post back to back single-entry shelving sections, 24" D x 42" W x 76-1/4" H
- 384 Adjustable file dividers
- 3 Full height steel back panels, 42" W x 76-1/4" H
- 8 Front bases, 2-3/4" H
- See drawing for plan and elevation details

Villa Park Police Department
Evidence Room 1, continued
Project #32003

System Capacities:

- 15", 20" and 48" D shelves = 8,296 lineal inches for evidence storage

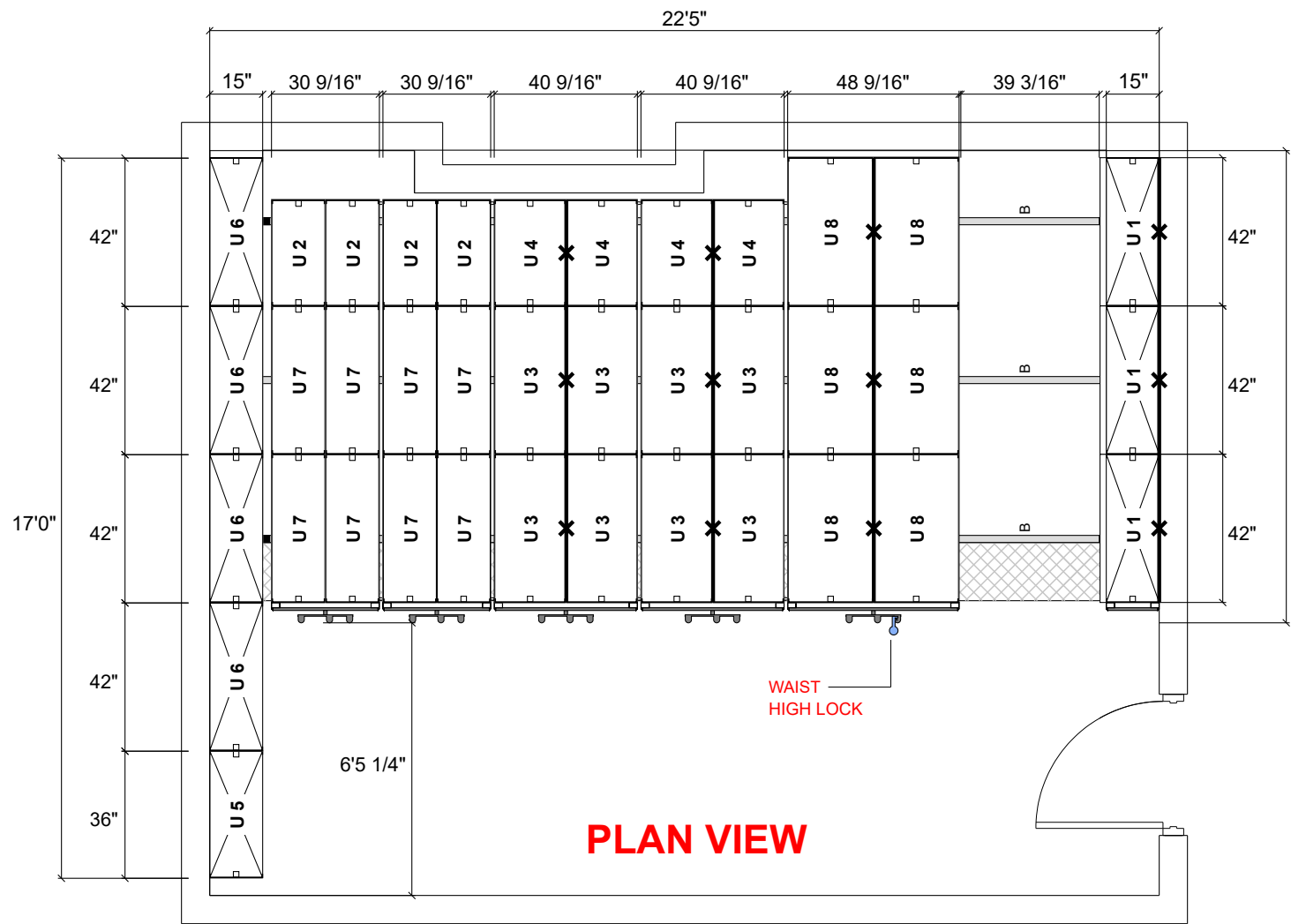
Lead-Time: 10 to 11 weeks after receipt of order

Project Investment:

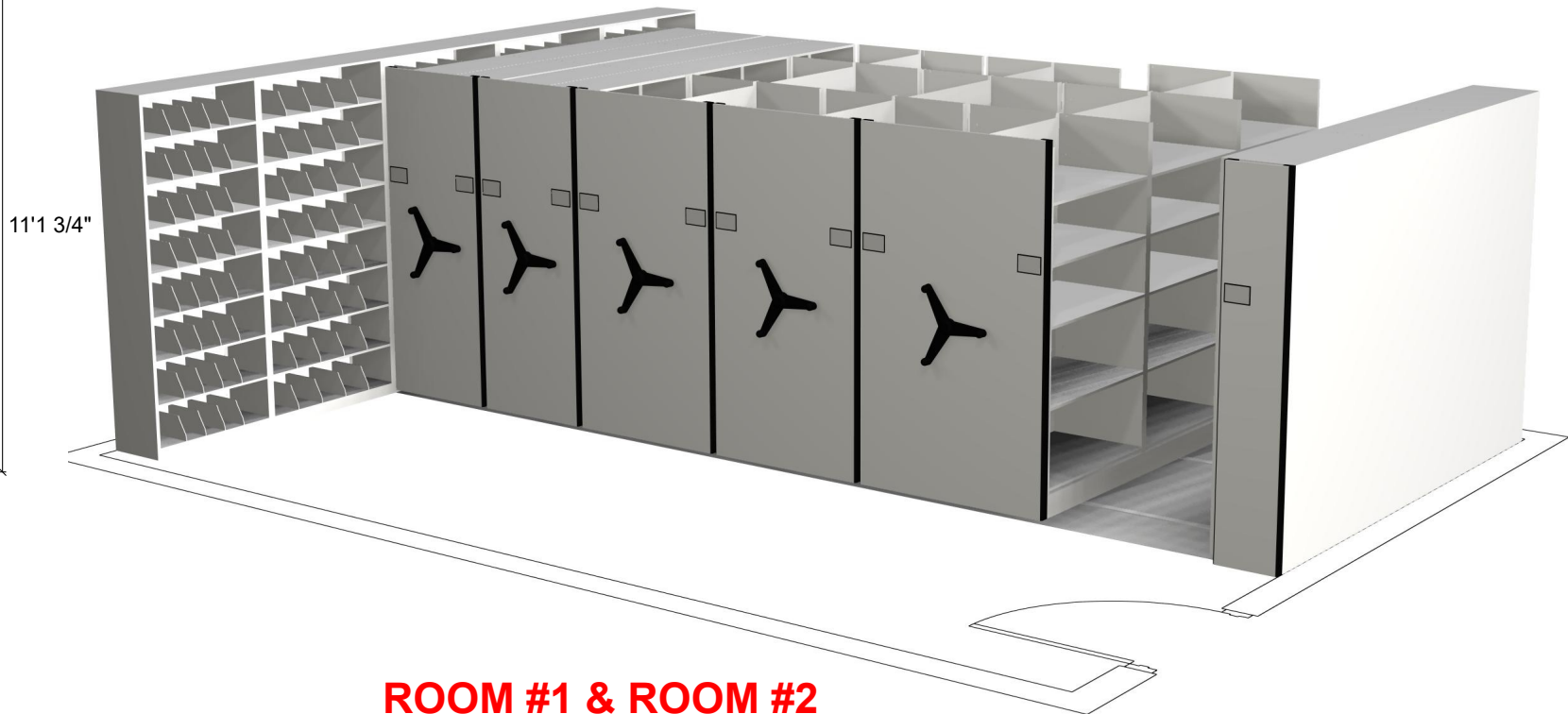
Room 1—Total – Materials, Delivered & Installed	\$32,365.00
If back stops are preferred for elevations U3 & U4 add (1 per shelf level):	\$340.00
If you prefer the floor to be painted on the system add:	\$550.00

Notes:

1. The above quote is based on the drawings.
2. A non-refundable down payment of one-third (1/3) of the contract, is due upon order. A payment of 1/3 is due upon shipment and 1/3 payment upon completion.
3. This agreement is based on a normal eight hour working day Monday through Friday and no provisions have been made for overtime or shift premium pay. If overtime is required, additional costs will be incurred.
4. Pricing valid for 30 days.
5. All applicable taxes apply.
6. Add on for the double doors include the cost of materials, installation and freight.
7. Add on for the painting of the floors includes the cost of the paint and installation.

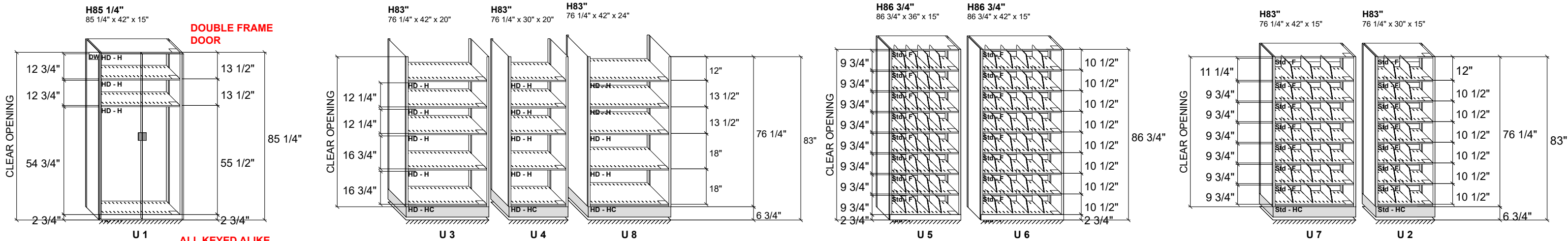


PLAN VIEW



ROOM #1 & ROOM #2

CEILING HT = 7'-6" - 90"
NOT SPRINKLED



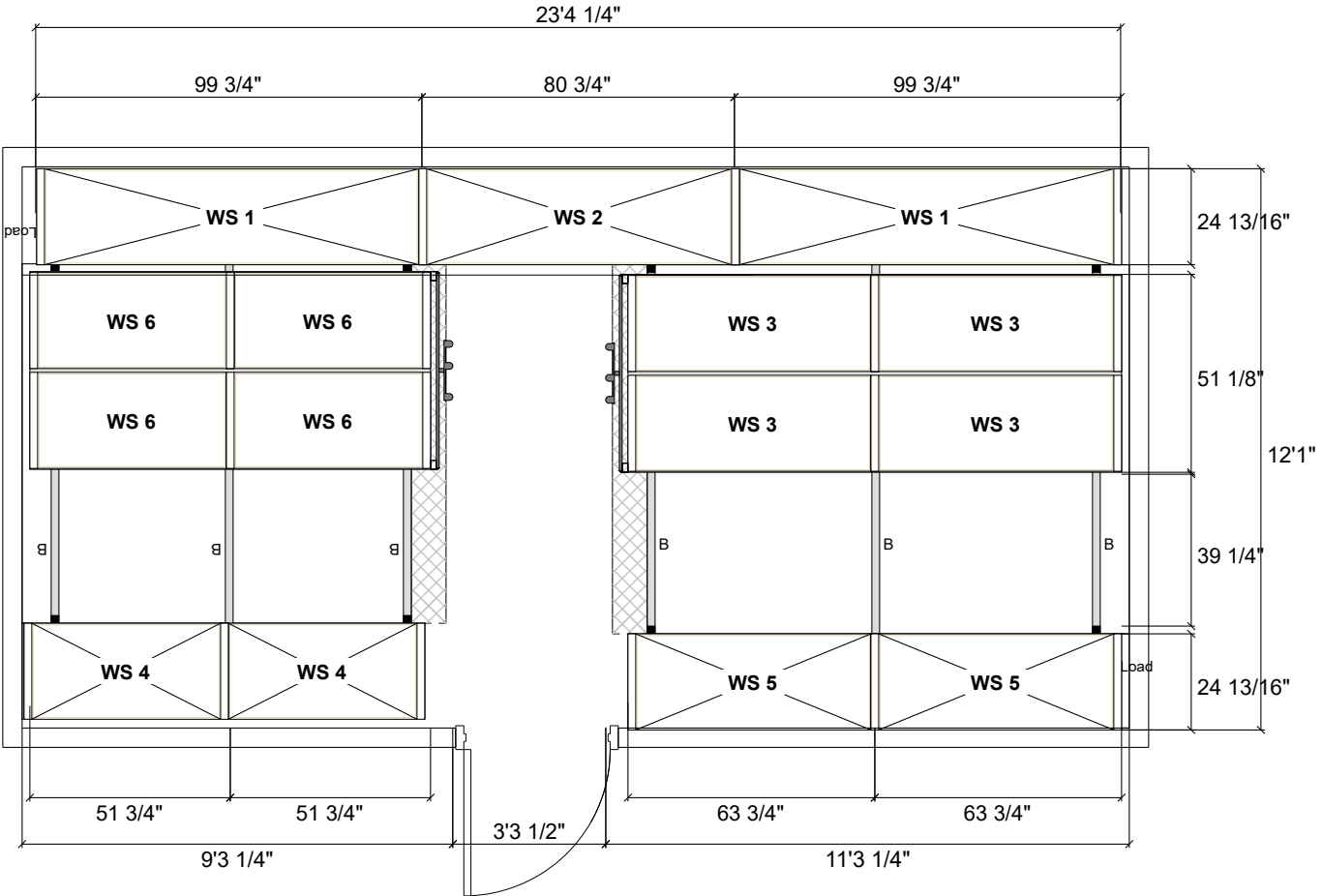
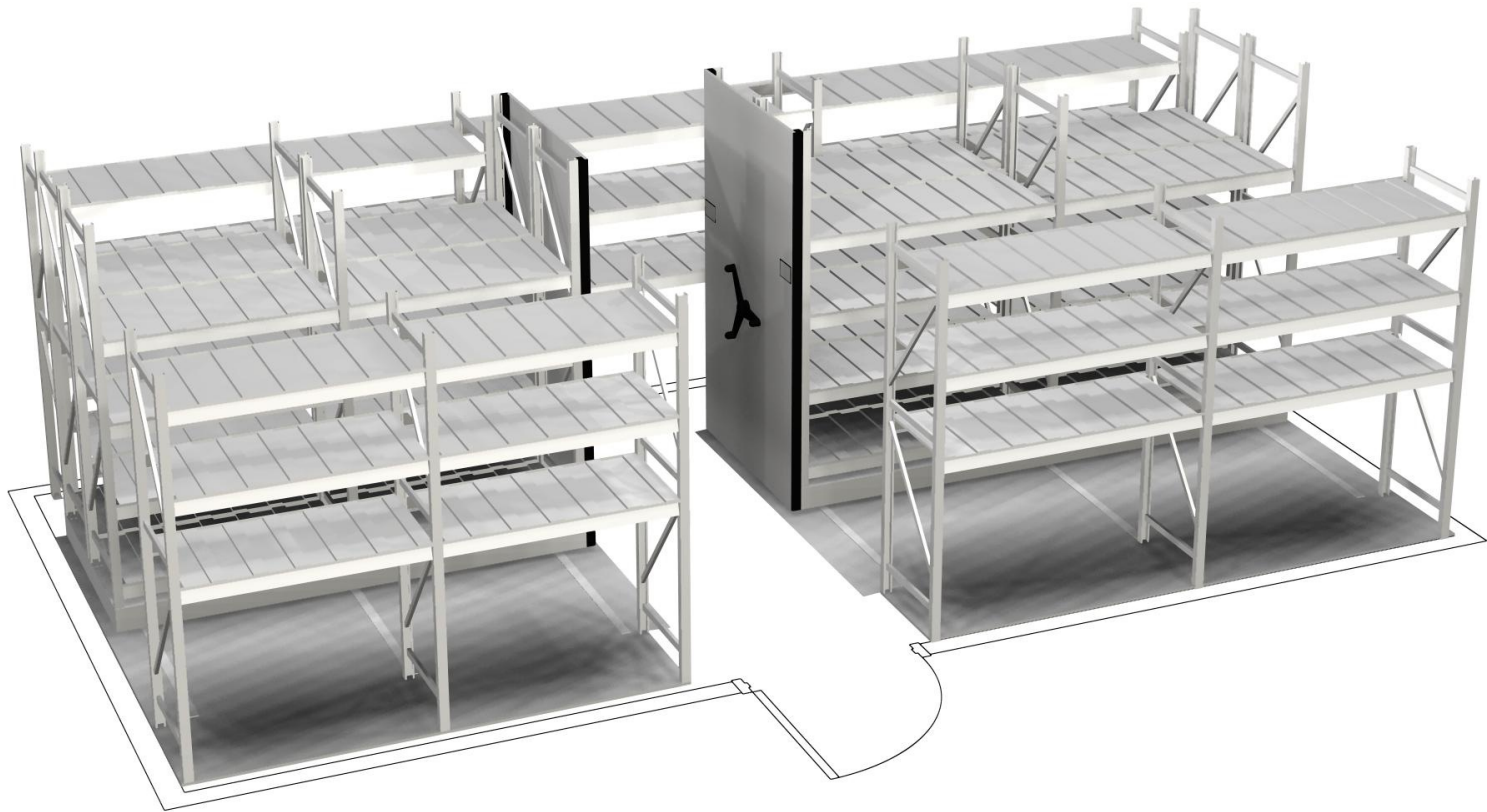
ELEVATION



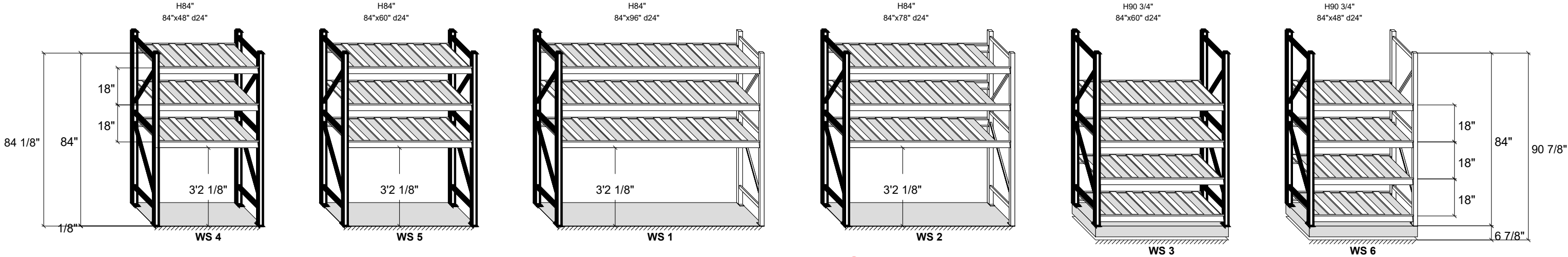
Project Name:
VILLA PARK PD - EVIDENCE

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Saved Date: 04/18/2019		Project No: 32003	
Printed Date: 04/18/2019		Revision: 413	
Scale: 1/4" = 1'		Total Actual LFI: 11464 LFI	
Rep: AWHINNEY,RYAN		Drwn by: RM	Sheet No: 1 of 2



PLAN VIEW
ROOM #3



ELEVATION



Project Name:
VILLA PARK PD - EVIDENCE

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Saved Date: 04/18/2019		Project No: 32003	
Printed Date: 04/18/2019		Revision: 414	
Scale: 1/4" = 1'		Total Actual LFI: 11464 LFI	
Rep: MAWHINNEY,RYAN		Drwn by: RM	Sheet No: 2 of 2

RESOLUTION NO. _____

**A RESOLUTION TO APPROVE THE PURCHASE AND INSTALLATION OF
EVIDENCE STORAGE AND SHELVING THROUGH THE NATIONAL
INTERGOVERNMENTAL PURCHASING ALLIANCE (National IPA) COOPERATIVE**

WHEREAS, the Village of Villa Park is a municipal corporation duly organized and existing under the laws of the State of Illinois; and

WHEREAS, Section 2-220(a) (2) of the Villa Park Municipal Code provides an exemption from bidding requirements for purchases of equipment wherein the price to be paid by the Village is equal to, or less than, a price established by open and competitive bidding through either an agency of the federal government or an agency of the State of Illinois where such open and competitive bidding was held within one year immediately preceding the letting of the proposed contract by the Village; and

WHEREAS, the National IPA, a Joint Purchasing Program for local government agencies, has awarded a bid in the amount of \$33,255 for a High-Density Storage Solution, including shelving components and installation, to Bradford Systems Corporation, 430 Country Club Drive, Bensenville, IL 60106, for project #32003; and

WHEREAS, it has been determined by the Village Manager that it is in the best interests of the health, safety and welfare of the citizens of the Village of Villa Park to purchase a High-Density Storage Solution through Bradford Systems Corporation, 430 Country Club Drive, Bensenville, IL 60106, through the bid obtained by the National IPA Cooperative;

NOW THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Villa Park, DuPage County, State of Illinois, as follows;

Section 1. That the purchase of a High-Density Storage Solution through Bradford Systems Corporation, 430 Country Club Drive, Bensenville, IL 60106, for use by the Villa Park Police Department is exempt from the requirement of competitive bidding under Section 2-220(a)(2) of the Villa Park Municipal Code.

Section 2. That the Village Manager is authorized to execute a purchase order in the total amount of \$33,255 and such other documents as may be required by Bradford Systems Corporation, 430 Country Club Drive, Bensenville, IL 60106, for the purchase of a High-Density Storage Solution, in accordance with the procedures established by the National IPA Cooperative for purchases.

Section 3. This resolution shall be in full force and effect from and after its passage and approval according to law.

Resolution No: _____

PASSED AND APPROVED THIS _____ DAY OF _____, 2019

VILLAGE OF VILLA PARK

President, Village of Villa Park

ATTEST:

Clerk, Village of Villa Park

ADOPTED this _____ day of _____, 2019 pursuant to a roll call vote, as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAINING: _____

Village Board of Trustees Agenda Item Report

Meeting Date: July 22, 2019

Submitted by: Greg Gola

Submitting Department: Parks & Recreation

Item Type: Resolutions

Agenda Section:

Subject:

Resolution of the Village of Villa Park, DuPage County, Illinois Retaining 3D Design Studio to Complete and Submit an Open Space Land Acquisition and Development (OSLAD) Grant Application for Ball Field Lighting and Storage for High Ridge Baseball Field at an Cost Not to Exceed \$5,950

Suggested Action:

The Parks and Recreation Department and the Parks and Recreation Advisory Commission would like to provide the residents of Villa Park, and children who participate in the Villa Park Youth Baseball leagues, with a new, lit baseball field at the soon to be completed High Ridge Road baseball field. An OSLAD grant would assist the Village to light the field and provide storage and concessions at the High Ridge Road baseball field, which would produce a second, high quality field where night games can be played. Receipt of this 50/50 grant would obligate the Village to a maximum of \$250,000 of the \$500,000 estimated total project cost. Approval of this resolution approves the Village to utilize the grant application services of 3D Design Studios in an amount not to exceed \$5,950, paid with Contractual Services account 36.502.02.299. If awarded, funding for the project would be budgeted in the Calendar Year 2020.

Background of Item:

Financial Impact:

Personnel Impact:

Recommendation:

Resolution:

Attachments:

[MEMO - OSLAD Grant 2019 High Ridge Ball Fields](#)

[Ballfield Lighting OSLAD Grant Application Proposal](#)

[RESO - High Ridge Ball Field Lighting Grant App](#)

TO: Rich Keehner, Jr., Village Manager

FROM: Greg Gola, Director of Parks, Recreation and Fleet Services

DATE: July 15, 2019

SUBJECT: Consider resolution authorizing 3D Design Studio to complete and submit an OPEN SPACE LAND ACQUISITION AND DEVELOPMENT (OSLAD) Grant Application to light High Ridge Baseball Field.

STATEMENT OF PROBLEM: The Parks and Recreation Department would like to provide the residents of Villa Park, and children who participate in the Villa Park Youth Baseball/Softball leagues, with a new, lit baseball field at the soon to be completed High Ridge Rd. baseball field. There are no lit baseball fields in Villa Park, with the exception of the softball fields at Lions Park. The Youth Baseball association does use Lions Field, but these fields have skinned (no grass) infields and are more appropriate for softball play. An OSLAD grant will assist the village to light the field at High Ridge Rd, providing the Village with a second, high quality field where night games can be played.

INVESTIGATION: The Parks and Recreation Department has a goal of providing a top notch, first rate baseball field for its residents. There is currently one field owned by the Village that can be considered first rate: the field at Twin Lakes Park. This ballfield can be used by the younger age groups players ages 11-14, but is too small for the older 14-18 year old players. As part of the ongoing Public Works stormwater project, the Village is in the process of redeveloping High Ridge Road baseball field in a way that will increase the quality of its baseball fields and provide a better field for our older aged ballplayers.

Presently the Village maintains baseball fields that are on School District 45 property. While these fields are well maintained, they are on multi-purpose fields, have no lighting, and have no outfield fences. The renovation of the High Ridge Rd field will help alleviate the deficiency by adding a quality field for Youth Baseball, and its older baseball/softball players.

While the High Ridge field will be used for mainly baseball and softball, it can be used for soccer and football practices and games, especially in the fall months when the sun sets earlier and darkness arrives by 5:00 pm. Potential practices and games can be played later in the evening if the field is lit.

The Villa Park Youth Baseball Association and the Parks and Recreation Advisory Commission both support the Village's effort to acquire additional funding via the OSLAD Grant.

3D Design Studio, of Grayslake, IL has provided a proposal to submit the grant application on behalf of the Village of Villa Park to light the ballfield and to add a combined storage and concession facility. The cost for the grant application preparation by 3D Design would not exceed \$5,950. This facility would not include running water due to the lack of a sanitary line in the area. This firm has assisted the Village in the past by successfully acquiring an OSLAD grant in the amount of \$239,500 for the construction of the skate park, addition of raised garden beds, and purchase and installation of the new playground at the Iowa Community Center.

OSLAD grant applications are due August 19, 2019. This is a matching grant, meaning if the Village is selected as a grant recipient, the Village would have to match 50% of the project's total value. Estimates for the cost to light High Ridge baseball field are at \$500,000, obligating the Village to pay \$250,000 of the project costs to light the field if the grant is awarded. Funds for this would be budgeted out of the Recreation Fund - Grounds account number 35.502.16.401 for Calendar Year 2020.

RECOMMENDATION: Staff recommends the Village Board adopt a resolution to allow 3D Design Studios, Grayslake, IL to submit an application for the Open Space Land Acquisition and Development (OSLAD) grant on behalf of the Village of Villa Park at a cost not to exceed \$5,950. If the grant were awarded, the Village would be obligated to pay \$250,000 of the \$500,000 project. Funding would be taken from Recreation Fund – Grounds account number 35.502.16.401.



June 28, 2019

Greg Gola
Director of Parks and Recreation
Village of Villa Park
338 N. Iowa Ave.
Villa Park, IL 60181

Re: Jackson Park Ballfield Lighting – OSLAD Grant Application Proposal

Dear Greg,

Thank you for the opportunity to submit this proposal for OSLAD Grant Application Services associated with the Jackson Park Ballfield Lighting Project. Below is our understanding of the project, followed by our proposed scope of services.

STATEMENT OF UNDERSTANDING:

3D Design Studio will assist the Village of Villa Park in preparing an OSLAD Grant Application for the IDNR Fiscal Year 2020 Grant Cycle. Our services will include updating the previous plan prepared to add the proposed ball-field lighting standards, completing the required documents and attachments associated with the IDNR Grant application, and printing/assembling and submitting the grant application to IDNR. Our services do not include the coordination and preparation of the GATA Uniform Grant Application or Uniform Budget Template.

We understand the Village Department of Public Works can provide updated accurate AutoCad file survey data regarding the configuration of the current fields and any detention facilities directly adjacent to the baseball fields.

SCOPE OF SERVICES

I. DESIGN DEVELOPMENT & FINAL DESIGN

- A. Meet with you to review and discuss lighting design elements for the project.
- B. Using input from the above meeting, refine the current design and prepare a Final Design Lightings Layout Plan with area enlargements, as necessary, to effectively communicate the final design.
- C. Prepare a “Kit of Parts” showing the standards and other features associated with the Final Design Plan.
- D. Prepare an Estimate of Probable Costs (EOPC) based upon the Final Design Plan.
- E. Forward the Final Design Plan, supporting documents and EOPC to you via email for review and comment prior to the Public Input meeting.

II. PUBLIC INPUT MEETING & VILLAGE BOARD PRESENTATION

- A. Attend a Public Input meeting to present the Final Design Plan using a color rendered plan, area enlargements and the “Kit of Parts”. We understand there will be ONE Public Input meeting, anticipating it will occur prior to or during a Village Board meeting.
- B. Following the Public Input meeting and at your direction, we will make final revisions to the above documents and plan a presentation to the Village Board.
- C. All project documents will be provided to you in electronic format for the preparation of Board packets.
- D. Attend the Board meeting to present the project and process (via presentation boards and/or PowerPoint) to date.
- E. Schedule a conference call with you to review any final changes to the documents prior to preparation of the OSLAD Grant Application.

III. OSLAD GRANT APPLICATION

- A. Using input from the above conference call, prepare a draft of the grant application documents and attachments including:
 - a. DOC-1 – General Project Information *(with assistance from Village)*
 - b. DOC-2A – Acquisition History and Certification *(prepared by the Village)*
 - c. DOC-3 – Resolution of Authorization *(completed at Village Board meeting)*
 - d. DOC-4 – Development Data *(prepared by 3D Design Studio)*
 - e. ATTACHMENT A-1–Narrative Statement *(prepared by Village, reviewed/updated by 3D Design)*
 - f. ATTACHMENT A-2 – Location Map *(prepared by 3D Design, reviewed/updated by the Village)*
 - g. ATTACHMENT A-3 – Site Development Plan *(prepared by 3D Design, reviewed by the Village staff)*
 - h. ATTACHMENT A-3a – Preliminary Floor Plans & Elevation Drawings *(prepared by 3D Design, reviewed by the Village staff)*
 - i. ATTACHMENT A-3b – Playground Drawings *(prepared by 3D Design, reviewed by the Village staff)*
 - j. ATTACHMENT A-4 – Site Premise Plat Map *(prepared with assistance from Village)*
 - k. ATTACHMENT A-5 – Environmental Assessment Statement *(prepared with assistance from Village)*
 - l. ATTACHMENT A-6 – Commitment for Title Insurance/Deed/Lease *(provided by Village)*
 - m. ATTACHMENT A-7 – Copy of FEMA Flood Map for Project Area *(provided by Village)*
 - n. ATTACHMENT A-8 – Local Master Plan Excerpts (evidence of public input) *(provided by Village)*
- B. Discuss the draft version of the above documents and attachments via phone conversation and prepare for Final Revisions.
- C. Make revisions for final approval of the grant submittal package.
- D. Prepare and provide both electronic and hard copies of the grant application for your records.

PROFESSIONAL FEES

Our services will be performed on an hourly “not to exceed” basis as outlined below:

I.	Design Development & Final Design:	\$	1,825.00
I.	Public Input Meeting & Village Board Presentation:	\$	1,650.00
II.	OSLAD Grant Application:	\$	2,475.00
	Professional Fees Total:	\$	5,950.00

ADDITIONAL SERVICES

Where additional meetings, presentation of our plans or additional design services are requested, this work shall be performed on an hourly basis at the rates listed below, or under a separate agreement. Our hourly rates are as follows:

Principal	\$165.00	Landscape Architect I	\$105.00
Senior Project Manager	\$145.00	Support Staff	\$ 85.00
Landscape Architect II	\$125.00		

INVOICING

Invoicing will be presented monthly for work completed during that month. Payment is to be made within 30 days of the date of the invoice.

REIMBURSABLE EXPENSES

Reimbursable expenses include in and out of house expenses as follows, and will be included in the regular monthly invoicing or invoiced separately as incurred:

- Mileage to and from site/meeting at the IRS mileage rate.
- Drawing reproductions, photography, and/or materials required for presentations or preparation for use in presentations or meetings.
- Photocopy reproduction (color or black and white).
- Delivery, messenger services, and/or overnight mailing services.
- Plotting services for AutoCAD drawing files.

SPECIAL CONDITIONS

- The Village of Villa Park, hereafter called “Owner”, agrees to waive all claims and liability against 3D Design Studio in the event that the Owner executes the work without 3D Design Studio contracted to observe and document the construction activities.
- The Owner accepts the responsibility for the accuracy of any base information provided, unless our surveying services are used. Should a problem arise from any inaccuracy or lack of information within the provided base information, 3D Design Studio will assist in correcting the situation, but such work will be compensated as an additional service on an hourly basis for additional time that may be required.
- Fees for special submittal coordination and/or meetings with non-Village agencies (ComEd, County, Etc.) are not part of this proposal.

- The Owner acknowledges that there are no Architectural, Structural or Geotechnical Engineering fees associated with the Services outlined in this proposal. Should the need for these services be required for the evaluation of the site, these services can be quoted separately, or provided under an amendment to this agreement.
- The delineated services provided by 3D Design under this Agreement will be performed as reasonably required in accordance with the generally accepted standards for landscape architectural services as reflected in the contract for this project at the time when and the place where the services are performed. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or 3D Design Studio.
- 3D Design Studio's services under this Agreement are being performed solely for the Client's benefit, and no other party or entity shall have any claim against 3D Design Studio because of this Agreement or the performance or nonperformance of services hereunder. In no event shall 3D Design Studio be liable for any loss of profit or any consequential damages.
- 3D Design shall not have control of and shall not be responsible for construction means, methods, techniques, sequences or procedures, or for job site safety measures. Such control is the sole responsibility of the Client's contractor. The Client and 3D Design Studio agree that all disputes between them arising out of or relating to this Agreement or the Project shall be submitted to nonbinding mediation in Chicago, Illinois unless the parties mutually agree otherwise.

Thank you again for the opportunity to submit this proposal. I look forward to working with you and the Village of Villa Park on this project!

Very Truly Yours,



Daniel D. Dalziel, PLA, ASLA
Principal

Proposal Acceptance:

Signature of Authorized Representative of Village of Villa Park

Printed Name and Title

Dated this _____ day of _____, 20____

Resolution No: _____

**RESOLUTION RETAINING 3D DESIGN STUDIO TO COMPLETE AND SUBMIT AN
OSLAD GRANT APPLICATION FOR BALL FIELD LIGHTING FOR HIGH RIDGE
BASEBALL FIELD**

WHEREAS, the Village of Villa Park (the “Village”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, the Village of Villa Park finds that it is in the best interests of the citizens of Villa Park to retain 3D Design Studios to complete and submit an application for an Open Space Land Acquisition and Development (OSLAD) grant for ball field lighting to the High Ridge Baseball Field, with fees payable to 3D Design Studios not to exceed \$5,950 for the initial grant application.

NOW THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Villa Park, DuPage County, Illinois, as follows:

Section 1: That 3D Design Studios is hereby retained to complete and is authorized to submit an application for the Open Space Land Acquisition and Development (OSLAD) grant in the amount of \$500,000 for ball field lighting at the High Ridge Baseball Field, with fees payable to 3D Design Studios in an amount not to exceed \$5,950 for the initial grant application.

Section 2: That the Village Manager is hereby authorized to execute the application to the Department of Natural Resources for the Open Space Land Acquisition and Development (OSLAD) Grant to provide funding for ball field lighting for High Ridge Baseball Field.

Section 3: That, if awarded funding, the Village President is hereby authorized to execute the OSLAD agreement and all other necessary documents related to the grant, and to abide by their terms.

That this resolution shall be in full force and effect from and after its passage and approval according to law.

PASSED AND APPROVED THIS _____ DAY OF _____, 2019.

Resolution No: _____

VILLAGE OF VILLA PARK

President, Village of Villa Park

ATTEST:

Clerk, Village of Villa Park

ADOPTED this _____ day of _____, 2019, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAINING: _____