



# VILLAGE OF ORLAND PARK

14700 Ravinia Avenue  
Orland Park, IL 60462  
[www.orlandpark.org](http://www.orlandpark.org)

## Meeting Agenda

### Board of Trustees

*Village President Keith Pekau*

*Village Clerk John C. Mehalek*

*Trustees, Kathleen M. Fenton, James V. Dodge, Jr., Daniel T. Calandriello,  
William R. Healy, Cynthia Nelson Katsenes, and Michael R. Milani*

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Monday, August 5, 2019

7:00 PM

Village Hall

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**1. CALL TO ORDER/ROLL CALL**

**2. PLEDGE OF ALLEGIANCE**

**3. VILLAGE CLERK'S OFFICE**

[2019-0567](#) Approval of the July 15, 2019 Regular Meeting Minutes

Attachments: [Draft Minutes](#)

**4. PROCLAMATIONS/APPOINTMENTS/PRESENTATIONS**

[2019-0551](#) Economic Development Advisory Board - Appointment

Attachments: [Resume](#)

[2019-0550](#) Recreation Advisory Board - Appointment

Attachments: [Resume](#)

[2019-0564](#) 40th Annual Orland "Open" Spelling Bee - Presentation & Awards

**5. PRE-SCHEDULED CITIZENS & VISITORS**

**6. CONSENT AGENDA**

A. [2019-0558](#) Payroll for July 26, 2019 - Approval

Attachments: [7.26.2019 Payroll](#)

B. [2019-0559](#) Accounts Payable from July 16, 2019, through August 5, 2019 - Approval

Attachments: [AP Listing](#)

- C.     [2019-0526](#)     Acceptance of the Fiscal Year 2018 Comprehensive Annual Financial Report - Approval

Attachments:   [FY2018 Comprehensive Annual Financial Report](#)

- D.     [2019-0527](#)     Budget Adjustments 3rd Quarter 2019 - Approval

Attachments:   [Budget Adjustment](#)

- E.     [2019-0530](#)     66 Orland Square Drive - Class 7c Renewal Resolution

Attachments:   [Class 7c Renewal Application](#)  
[Resolution](#)

**7.     HEARINGS 7:00 P.M.**

**8.     PUBLIC SAFETY**

**9.     TECHNOLOGY, INNOVATION AND PERFORMANCE IMPROVEMENT**

**10.    PUBLIC WORKS**

- [2019-0566](#)     Water Main Break Emergency Repair at 153rd Street and 108th Avenue - Payment

Attachments:   [Airy's Invoice](#)

**11.    DEVELOPMENT SERVICES, PLANNING AND ENGINEERING**

**12.    PARKS AND RECREATION**

**13.    FINANCE**

**14.    MAYOR'S REPORT**

**15.    OFFICIALS**

**16.    VILLAGE MANAGER'S REPORT**

- [2019-0584](#)     Professional Public Relations Services - Proposal

Attachments:   [Proposal](#)

**17.    NON-SCHEDULED CITIZENS & VISITORS**

**18. BOARD COMMENTS**

**19. EXECUTIVE SESSION**

**A. Approval of Minutes**

**B. The Appointment, Employment, Compensation, Discipline, Performances or Dismissal of Specific Village Employees**

**C. Security Procedures to Respond to a Danger to the Safety of the Public or Village Staff or Property**

**20. RECONVENE BOARD MEETING**

**Report on Executive Session and Action as a Result of, if any.**

**21. ADJOURNMENT**

DATE: August 5, 2019

## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0567</b>
Orig. Department:	<b>Village Clerk</b>
File Name:	<b>Approval of the July 15, 2019 Regular Meeting Minutes</b>

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### **BACKGROUND:**

### **BUDGET IMPACT:**

### **REQUESTED ACTION:**

I move to approve the minutes of the Board of Trustees Meeting of July 15, 2019.



# VILLAGE OF ORLAND PARK

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Orland Park, IL 60462  
[www.orlandpark.org](http://www.orlandpark.org)



## Meeting Minutes

Monday, July 15, 2019

7:00 PM

Village Hall

## Board of Trustees

*Village President Keith Pekau*

*Village Clerk John C. Mehalek*

*Trustees, Kathleen M. Fenton, James V. Dodge, Jr., Daniel T. Calandriello,  
William R. Healy, Cynthia Nelson Katsenes, and Michael R. Milani*

## CALL TO ORDER/ROLL CALL

The meeting was called to order at 7:02 P.M.

**Present:** 7 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani and Village President Pekau

## VILLAGE CLERK'S OFFICE

### 2019-0533 Approval of the July 1, 2019 Regular Meeting Minutes

The Minutes of the Regular Meeting of July 1, 2019, were previously distributed to the members of the Board of Trustees. President Pekau asked if there were any corrections or additions to be made to said Minutes. There being no corrections or additions,

I move to approve the minutes of the Board of Trustees Meeting of July 1, 2019.

**A motion was made by Trustee Fenton, seconded by Trustee Nelson Katsenes, that this matter be APPROVED. The motion carried by the following vote:**

**Aye:** 6 - Trustee Fenton, Trustee Dodge, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 0

**Abstain:** 1 - Trustee Calandriello

## PROCLAMATIONS/APPOINTMENTS/PRESENTATIONS

### 2019-0520 Community Pride Award - Girl Scout Troop 60276 - Excellence in Robot Design Award

Mayor Pekau presented a Community Pride Award to 4 members of the Girl Scout Troop 60276 and their mentor naming themselves "The Super Bots." They are receiving this award for winning both the Championship Award and Robot Performance Award at the First Lego League (FLL). This qualifying tournament took place in December 2018 which advanced The Super Bots to State.

In January 2019, they competed in the IL Einstein First Lego League Championship Tournament and won the highest level award in Robot Design, "Excellence in Robot Design Award."

They worked for 4 months on building and programming their robot to fit the FLL season's theme of "into Orbit". The Super Bots developed a new toothbrush for space travel for the FLL competition but now they are on a mission to improve the oral hygiene of the poor/homeless people who do not have toothbrushes, toothpaste or dental floss.

Girl Scout Troop 60276 ran toothbrush drives for the poor and homeless at

Century Junior High, and St. Elizabeth Seton Church. During multiple drives, they collected over 1,300 toothbrushes, toothpaste and dental floss. Throughout the past few months, they have donated these items to Catholic Charities Giving Tree Donation Center in Lockport, Catholic Charities Daybreak Shelter in Joliet and Together We Cope in Tinley Park.

**This was a presentation. NO ACTION was required.**

**2019-0513 Community Pride Award - Orland Park A's 10U Team**

Mayor Pekau and the Village Board presented Community Pride Awards to the Orland A's 10U Team for winning the IL Gold Summer Qualifier in Davis Junction.

The team went undefeated to win the championship.

**This was a presentation. NO ACTION was required.**

**2019-0518 Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center) - Appointment**

President Pekau appointed Fred Garfield as Chairman to the Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center). Denis Ryan was the former Chairman but he has since resigned.

I move to confirm the appointment of Fred Garfield as Chairman to the Metropolitan, Exposition, Auditorium and Office Building Authority (Civic Center).

**A motion was made by Trustee Milani, seconded by Trustee Nelson Katsenes, that this matter be APPROVED. The motion carried by the following vote:**

**Aye:** 7 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 0

**CONSENT AGENDA**

**Passed the Consent Agenda**

**A motion was made by Trustee Calandriello, seconded by Trustee Healy, to PASS THE CONSENT AGENDA, including all the following items marked as having been adopted on the Consent Agenda. The motion carried by the following vote:**

**Aye:** 7 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 0

**2019-0522 Payroll for July 12, 2019 - Approval**

The lists of Payroll having been submitted to the Board of Trustees for approval and the lists having been determined by the Board of Trustees to be in order and having been approved by the various Department Heads,

I move to approve the Bi-Weekly Payroll for July 12, 2019, in the amount of \$1,310,975.65.

**This matter was APPROVED on the Consent Agenda.**

**2019-0523 Accounts Payable from July 2, 2019 through July 15, 2019 - Approval**

The lists of Accounts Payable having been submitted to the Board of Trustees for approval and the lists having been determined by the Board of Trustees to be in order and having been approved by the various Department Heads,

I move to approve the Accounts Payable from July 2, 2019, through July 15, 2019, in the amount of \$3,131,545.39.

**This matter was APPROVED on the Consent Agenda.**

**2019-0510 Intergovernmental Agreement between (IGA) School District 230 and The Village of Orland Park for the services of an Orland Park Police Department School Resource Officer (SRO) at Carl Sandburg High School - Recommended Agreement**

I move to approve the Intergovernmental Agreement between the Village of Orland Park and School District 230 for a School Resource Officer (SRO) at Carl Sandburg High School;

And

Authorize the Village Manager to execute the agreement upon approval by the Village Board.

**This matter was APPROVED on the Consent Agenda.**

**2019-0482 Disposal of Equipment -Ordinance**

I move to pass Ordinance Number 5419; entitled: ORDINANCE AUTHORIZING DISPOSAL OF PERSONAL PROPERTY (COMPUTER EQUIPMENT) OWNED BY THE VILLAGE OF ORLAND PARK, ILLINOIS

**This matter was PASSED on the Consent Agenda.**

**2019-0483 An Ordinance Amending Various Sections of Title 7, Chapter 5 of the Village of Orland Park, Cook County, Illinois Regarding Solicitors - Ordinance**

I move to pass Ordinance Number 5420' entitled: AN ORDINANCE AMENDING VARIOUS SECTIONS OF TITLE 7, CHAPTER 5 OF THE VILLAGE CODE OF THE VILLAGE OF ORLAND PARK, COOK COUNTY, ILLINOIS REGARDING SOLICITORS.

**This matter was PASSED on the Consent Agenda.**

**2019-0490 PACE 2019 Certification and Assurances - Approval**

Having determined that the Federal Fiscal Year 2019 Certifications and Assurances for FTA Assistance Programs are true and correct as they apply to the PACE Community Vehicle Program, I move to approve that such Certifications and Assurances be approved;

And

The Village Manager and Village Attorney be authorized to sign them on behalf of the Village.

**This matter was APPROVED on the Consent Agenda.**

**2019-0491 Disposal of Village Equipment (Online Auction) - Equipment from Public Works Department, Police Department and Village Hall - Ordinance**

I move to pass Ordinance Number 5421, entitled: AN ORDINANCE AUTHORIZING DISPOSAL BY PUBLIC AUCTION OF PERSONAL PROPERTY OWNED BY THE VILLAGE OF ORLAND PARK, ILLINOIS.

**This matter was APPROVED on the Consent Agenda.**

**2019-0478 Nicklaus Pond South Shoreline Restoration and Stabilization Project - #02-09**

I move to approve the proposal for Nicklaus Pond South Shoreline Restoration and Stabilization Project - #02-09 by V3 Companies of Woodridge, IL for an amount not to exceed a total of \$28,548.75.

**This matter was APPROVED on the Consent Agenda.**

**2019-0477 Orland Golfview Pond South Shoreline Restoration and Stabilization Project - #14-05**

I move to approve the proposal for Orland Golfview Pond South Shoreline Restoration and Stabilization Project - #14-05 by V3 Companies of Woodridge, IL for an amount not to exceed a total of \$193,500.00.

**This matter was APPROVED on the Consent Agenda.**

**2019-0485 Budget Adjustment Request for Arts Commission**

I move to approve a budget adjustment of \$2,586.00 to account #010-9450-442450 SE- Entertainment Services

**This matter was APPROVED on the Consent Agenda.**

**2019-0495 Supervisory Control and Data Acquisition (SCADA) System Upgrade - Proposal**

Public Improvement Coordinator Bill Cunningham reported that the Utility Division of Public Works has used the Supervisory Control and Data Acquisition (SCADA) system since 1985. The system provides twenty-four (24) hour monitoring and controls the village water and sanitary system. Last upgraded in 2012 with the addition of new desktop computers and a software upgrade, SCADA technology has evolved utilizing modern computers and software. The SCADA system located at the Main Pump Station has had periodic hardware failures within the past year. In March 2019, the Village's BIS department determined that the current SCADA server is beyond its serviceable life and have recommended replacement of the server.

Staff requested an assessment by the Utility Division's SCADA consultant and integrator, Concentric Integration of Crystal Lake, Illinois in order to ensure the reliability and security of the SCADA system. The assessment was completed in May 2019. The assessment results indicated that:

1. The existing SCADA Server that operates the system is experiencing intermittent failures. As a result, village staff has to periodically remove and reset critical system components to get the server operational. If the server was to fail entirely, staff would lose historical and current data.
  2. The existing iFix SCADA software is several versions out of date. Concentric has proposed to upgrade the software to save time and cost with upgrading to the new server. This is needed to improve operations and minimize the vulnerability to viruses and cyber attacks.
  3. Environmental improvements to protect the computer equipment from heat, dust and humidity are needed to avoid premature equipment failure. It was recommended by Concentric Integration and the village's BIS department to relocate the new server to the Public Works facility in order to maintain a more desirable environment and utilize the Village's fiber-optic network.
  4. There is a remote access server located at the Police Department which provides remote connectivity to SCADA. Concentric proposes to consolidate this server into the proposed SCADA server virtual infrastructure. This would create redundancy for the SCADA server.
  5. The server architecture and software should be brought up to current standards so the Village will be able to pursue greater operational insights.
- Concentric

proposes to install the planned SCADA Historian software as part of the SCADA server infrastructure improvements. The Historian software provides the capability to efficiently collect and store enormous amounts of operational data from SCADA. The village will establish the foundation for further analytics of their operational data which will improve operational efficiencies.

Concentric was previously selected in 2012 as the village's vendor for SCADA. Due to the complexity of the current SCADA system and the historical relationship Concentric has had with the Village, a proposal for equipment and software upgrades was requested from Concentric Integration, of Crystal Lake, Illinois. They have an overall understanding of the project with the ability to provide continued support. Their proposal (attached) details the cost of the new equipment, overall project management, SCADA hardware upgrade, SCADA server software migration, firewall replacement, and the SCADA Historian and Business Intelligence for a total of \$132,380.00.

Trustee Milani, Trustee Healy and President Pekau had questions. (refer to audio file)

Trustee Milani and Trustee Dodge had comments. (refer to audio file)

I move to approve waiving the bid process;

And

Approve accepting the proposal from Concentric Integration, of Crystal Lake, Illinois, in the amount of \$132,380.00 for the Main Pump Station Server replacement, SCADA system software upgrades, and ongoing support.

**A motion was made by Trustee Fenton, seconded by Trustee Dodge, that this matter be APPROVED. The motion carried by the following vote:**

**Aye:** 6 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 1 - Trustee Healy

## **DEVELOPMENT SERVICES, PLANNING AND ENGINEERING**

### **2019-0512 Voda Car Wash - Letter of Credit Bank Approval**

Assistant Director Of Development Services Michael Coleman reported that Voda Car Wash is a 4,983 square foot car wash building on a 1.36-acre parcel located at 7648 W 159th Street. The Board of Trustees approved the Development Petition for a Site Plan, Landscape Plan, and Special Use Permit with Modifications on April 1, 2019. Voda Car Wash has been working with staff to receive Final Approvals for this petition and on establishing a Letter of Credit for the improvements proposed.

A Letter of Credit is established with developers as a security method to guarantee the completion of improvements. Section 5-112.E.3 of the Land Development Code states, "The applicant may file an irrevocable letter of credit issued by any local financial institution approved by the Village Manager and the Village Attorney, in accordance with guidelines established by the Board of Trustees." Voda Car Wash is a small business that will be applying for an SBA Loan and will require a financial institution that specializes in ground-up start-up businesses. Voda Car Wash was unable to secure financing with any institution within the State of Illinois due to the unique circumstances for this project. They were given the contact information for two potential lenders that specialize in this type of development; one lender was based out of Florida and the other in Utah. Voda Car Wash has chosen Celtic Bank based out of Salt Lake City, Utah and has received full funding approval for the Car Wash.

Voda Car Wash is requesting Board approval for the non-local financial institution selected to file a Letter of Credit with the Village of Orland Park due to the unique circumstances for this project. The attached letter submitted by the petitioner summarizes their current financing position.

Trustee Calandriello had questions. (refer to audio file)

Assistant Director of Development Services Coleman responded to Trustee Calandriello and had additional comments. (refer to audio file)

Drago Glavac of Voda Car Wash addressed the board. (refer to audio file)

Trustee Dodge had comments and questions. (refer to audio file)

Village Attorney Dennis Walsh responded to Trustee Dodge's question. (refer to audio file)

Trustee Healy had comments and questions. (refer to audio file)

Assistant Director of Development Services Coleman responded to Trustee Healy's questions. (refer to audio file)

President Pekau had comments and questions. (refer to audio file)

A member of the audience and Assistant Director of Development Services Coleman responded to President Pekau's questions. (refer to audio file)

President Pekau had additional comments. (refer to audio file)

Trustee Dodge had comments and questions. (refer to audio file)



President Pekau had comments. (refer to audio file)

Village Attorney Walsh responded to Trustee Dodge and President Pekau's comments. (refer to audio file)

President Pekau had additional comments. (refer to audio file)

Village Attorney Walsh had additional comments and suggestions. (refer to audio file)

Trustee Dodge had additional comments and questions. (refer to audio file)

Drago Glavac of Voda Car Wash had comments. (refer to audio file)

Trustee Dodge and President Pekau responded to Mr Glavac's comments. (refer to audio file)

Trustee Fenton had comments and questions. (refer to audio file)

The board will take a consensus on the motion after listening to item 2019-0525. (refer to audio file)

President Pekau entertained a motion to amend the motion. (refer to audio file)

I move to approve the request for selection of Celtic Bank based out of Salt Lake City, Utah for the filing of a Letter of Credit with the Village of Orland Park for Voda Car Wash subject to subject to village staff and the village attorney completing due diligence, reviewing and approving said letter of credit.

**A motion was made by Trustee Healy, seconded by Trustee Nelson Katsenes, that this matter be APPROVED. The motion carried by the following vote:**

**Aye:** 7 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 0

#### **2019-0525 Tommy's Car Wash - Letter of Credit Bank Approval**

Tommy's Car Wash is a 5,167 square foot car wash building on a 1.54-acre parcel located at 15819 Wolf Road. The Board of Trustees approved the Development Petition for a Site Plan, Elevations, Landscape Plan, and Special Use Permit Amendment for a Planned Development with Modifications on May 20, 2019. Tommy's Car Wash has been working with staff to receive Final Approvals for this petition and on establishing a Letter of Credit for the improvements proposed.

A Letter of Credit is established with developers as a security method to

guarantee the completion of improvements. Section 5-112.E.3 of the Land Development Code states, "The applicant may file an irrevocable letter of credit issued by any local financial institution approved by the Village Manager and the Village Attorney, in accordance with guidelines established by the Board of Trustees." The petitioner will be applying for a SBA Loan and will require a financial institution that specializes in ground-up businesses. Tommy's Car Wash is requesting Board approval for the non-local financial institution selected to file a Letter of Credit with the Village of Orland Park due to the unique circumstances for this project. The attached letter submitted by the petitioner outlines the specialized experience that Celtic Bank of Salt Lake City, Utah has nationwide.

Dan Elliot and Matt McCullen of Tommy's Car Wash addressed the Board. (refer to audio file)

President Pekau had comments and questions. (refer to audio file)

Assistant Director of Development Services Michael Coleman responded to President Pekau's questions. (refer to audio file)

Trustee Dodge, Village Attorney Dennis Walsh and President Pekau had comments. (refer to audio file)

Mr. Elliot had a question. (refer to audio file)

Village Attorney Walsh responded to Mr. Elliot. (refer to audio file)

Trustee Dodge had additional comments. (refer to audio file)

Mr. Elliot had an additional question. (refer to audio file)

President Pekau and Village Attorney Walsh responded to Mr. Elliot. (refer to audio file)

President Pekau had questions for Village Attorney Walsh. (refer to audio file)

Village Attorney Walsh gave suggestions to the Board. (refer to audio file)

Trustee Dodge had a question. (refer to audio file)

President Pekau responded to Trustee Dodge. (refer to audio file)

President Pekau entertained a motion to amend the motion. (refer to audio file)

I move to approve the request for selection of Celtic Bank based out of Salt Lake City, Utah for the filing of a Letter of Credit with the Village of Orland Park for Tommy's Car Wash subject to village staff and the village attorney completing due

diligence, reviewing and approving said letter of credit.

**A motion was made by Trustee Dodge, seconded by Trustee Healy, that this matter be APPROVED. The motion carried by the following vote:**

**Aye:** 7 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 0

## **PARKS AND RECREATION**

### **2019-0488 2019 Lucky Egg Hunt Overview**

A family favorite amongst the community, the Lucky Egg Hunt officially kicks off our spring season of events. The event took place on Saturday, April 13 with sunny though somewhat chilly weather, however that didn't deter participants. We estimated more than 1,500 people attended including children ages 1-9.

Trustee Dodge, Trustee Calandriello and President Pekau had comments. (refer to audio file)

Discussion only

**This item was for discussion only. NO ACTION was required.**

### **2019-0540 Baseball 4 All Update - Discussion Only**

'Baseball 4 All' is an organization that is proposing to create a baseball field that will be fully accessible, and ADA compliant for participants and spectators of all ages. Several organizations and businesses throughout the past few months have had fundraisers for Baseball 4 All. This organization has received its 501c3 status.

Baseball 4 All is an organization that is proposing to create a baseball field that will be fully accessible, and ADA compliant for participants and spectators of all ages.

The Village is fully supportive of the community efforts to raise funds for the placement and development of a baseball field. Resolution 1716 was passed on July 3, 2017, stating the Village is in support of establishment of Village baseball fields accessible and usable by people with special needs.

A site has been identified within the John Humphrey Field Complex for such baseball field. The field will accommodate participants and spectators with special needs and will be fully compliant with the Americans with Disabilities Act.

Staff is currently waiting for a final agreement between Baseball 4 All and the Village.

Trustee Dodge had comments. (refer to audio file)

Interim Village Manager Tom Dubelbeis had comments. (refer to audio file)

Trustee Dodge and President Pekau had additional comments. (refer to audio file)

Discussion Only

## MAYOR'S REPORT

### 2019-0509 Amend Title 7 Chapter 4 - Number of Class C Liquor License - Ordinance

Increase number of Class C liquor licenses from ten (10) to eleven (11) for Joy of Thai located at 11013 West 179th Street in Orland Park, IL.

I move to pass Ordinance Number 5422, entitled: AN ORDINANCE AMENDING TITLE 7, CHAPTER 4 OF THE ORLAND PARK MUNICIPAL CODE, REGARDING THE AVAILABLE NUMBER OF CLASS C LIQUOR LICENSES ISSUED BY THE VILLAGE OF ORLAND PARK, COOK AND WILL COUNTIES, ILLINOIS

**A motion was made by Trustee Milani, seconded by Trustee Dodge, that this matter be APPROVED. The motion carried by the following vote:**

**Aye:** 7 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 0

## BOARD COMMENTS

Trustees, Fenton, Dodge, Calandriello, Healy, Katsenes, Milani and President Pekau had Board comments. (refer to audio file)

## EXECUTIVE SESSION

I move to recess to a Closed Executive Session for the purpose of discussion of a) approval of minutes; b) the appointment, employment, compensation, discipline, performances or dismissal of specific village employees.

**A motion was made by Trustee Fenton, seconded by Trustee Calandriello, that this matter be RECESS. The motion carried by the following vote:**

**Aye:** 7 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 0

**RECONVENE BOARD MEETING**

The roll was called to reconvene the Regular Meeting and Trustees Fenton, Dodge, Calandriello, Healy, Katsenes, Milani and President Pekau were present.

Purpose of the Executive Session was for the discussion of a) approval of minutes; b) the appointment, employment, compensation, discipline, performances or dismissal of specific village employees.

**ADJOURNMENT: 8:58 P.M.**

**A motion was made by Trustee Calandriello, seconded by Trustee Fenton, that this matter be ADJOURNED. The motion carried by the following vote:**

**Aye:** 7 - Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

**Nay:** 0

**2019-0544 Audio Recording for July 15, 2019 Board of Trustee Meetings**

**NO ACTION**

**/AS**

Respectfully Submitted,

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**John C. Mehalek, Village Clerk**

DATE: August 5, 2019

## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0551</b>
Orig. Department:	<b>Officials</b>
File Name:	<b>Economic Development Advisory Board - Appointment</b>

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### **BACKGROUND:**

President Pekau will appoint Jerome T. Dea, Jr. to the Economic Development Advisory Board. Laura Murphy has resigned from the EDAB Board.

### **BUDGET IMPACT:**

### **REQUESTED ACTION:**

I move to confirm the appointment of Jerome T. Dea, Jr. to the Economic Development Advisory Board.

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## **JEROME T. DEA JR.**

10906 Caribou Lane  
Orland Park, IL 60467  
(708) 403-5800

Accomplished real estate professional with over twenty-five years of appraisal, sales, and property management experience. Strong research and market analysis capability. Excellent communication and customer services skills. An independent, motivated self-starter.

**CREDENTIALS**      State of Illinois licensed real estate appraiser, 1993  
State licensed real estate salesperson, 1994  
Member of the National Association of Realtors, 1994  
State of Illinois certified real estate appraiser, 1995  
FHA/HUD approved real estate appraiser, 1995  
Licensed real estate managing broker, 1997  
VA approved real estate appraiser, 2013

**EXPERIENCE**      **Dea Appraisals**      Orland Park, IL  
1993 - Present      *Certified Residential Real Estate Appraiser*  
December 1995 – Present

- Conduct accurate and timely residential appraisals including FHA/HUD and VA properties.
- Utilize the Multiple Listing System to research comparable sales and listings.
- Contact assessors' offices to obtain information on comparables.
- Stay current on changes to state and federal appraisal practices via continuing education programs.
- Maintain and upgrade appraisal technology to ensure clients receive the highest quality appraisals.

1997 – Present      **Dea Real Estate**      Orland Park, IL  
*Licensed Real Estate Managing Broker*  
September 1997 – Present

- Facilitate residential real estate transactions for buyers and sellers.
- Negotiate real estate contracts.
- Advise clients on suitability and value of homes based on market conditions.
- Complete continuing education requirements to stay current on state and federal real estate practices and contract law.

**EDUCATION**      **Illinois State University**      Normal, IL  
Bachelor of Science Degree in Economics, May 1991

**OTHER**      Development, renovation, and rehabilitation of single-family residential properties throughout Northern Illinois.  
Owner and landlord of five single-family residences in Illinois.  
Utilize Appraiser's Choice Inc. (ACI) software.  
Proficient with Microsoft Office and Microsoft Outlook software.  
Orland Park resident for over 18 years.

## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0550</b>
Orig. Department:	<b>Officials</b>
File Name:	<b>Recreation Advisory Board - Appointment</b>

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### **BACKGROUND:**

President Pekau will appoint Andrew Brennan to the Recreation Advisory Board. The Recreation Board has one opening for a Teenager.

After traveling a significant majority of the last decade, Andrew decided to spend more time with my wife and kids and be a larger part of the community. He has coached baseball for OYA/Warriors program for 3 years and is now the head coach of a Sparks baseball team, made up of a majority of Orland families. This will also be his second year of coaching youth football in the Pioneers program, where he is the head coach of the super light weight team. Outside of coaching, he is an avid golfer.

### **BUDGET IMPACT:**

### **REQUESTED ACTION:**

I move to confirm the appointment of Andrew Brennan to the Recreation Advisory Board.

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## Andrew S. Brennan

11420 Steeplechase Pkwy. Orland Park, IL 60467  
312-882-7346 (mobile) andrewsbrennan@gmail.com

### EXPERIENCE

2015 – 2018

**Nat Sherman** – New York, NY. An 88-year-old tobacco tradition.

***Midwest Regional Sales Manager (02/2015 – 2/2018)***

- Delivered 152% sales growth in first year; 12% increase year 2; 11% increase year 3
- Retailer distribution up 124% in first year
- Assisted in territory realignment & new hire training
- Represented company at various multivendor large scale national events

2012 – 2014

**La Palina** - Washington, DC. A leading boutique premium cigar brand.

***Director of Sales (10/2012 – 10/2014)***

- Streamlined territory representation for 169% growth in Q1 2014 revenues over Q1 2013
- Grew sales 165% in first 12 months as Director of Sales
- Increased retail distribution by 137% in first 12 months as Director of Sales
- Optimized a team of 9 independent representatives to sell more in my 1<sup>st</sup> full year with La Palina than company's previous three years combined
- Introduced one of company's most successful cigars, selling out an initial limited production in 2 days and later developing the blend into a full production line
- Responsible for the development of the company's brand through retail shops nationally and within the consumer's mind, both at events and through social media

2008 – 2012

**La Flor Dominicana** - Coral Gables, FL

A leading worldwide premium cigar manufacturer and distribution company.

***Vice President of Sales (11/2009 – 10/2012), Regional Sales Manager (4/2008 – 11/2009)***

- Increased company's gross revenues 15% & 10% in 1st and 2nd full years, respectively, as VP
- Generated 17% in total sales growth at time of departure, 2 weeks before completion of 3rd full year as VP
- Delivered the three highest sales grossing IPCPR trade shows in company history
- Grew national business 15 % in first quarter as VP, by increasing rep accountability
- Responsible for hiring and training 8 person sales staff to best practices
- Decreased overhead costs by reconfiguring sales territories, while maintaining growth
- Oversaw most successful product launch in company history, selling 3500+ boxes in 6 weeks
- As Regional Sales Manager, Accountable for the overall sales volume and profitability throughout Minnesota, Wisconsin, Illinois, St. Louis, Michigan, Indiana, Ohio, and Kentucky
- Expanded retail outlets over 30% within first year by establishing profitable relationships
- Grew sales by 17% in first 12 months as a Regional Manager
- Accelerated revenues by 35% my 2nd year as Regional Manager before being promoted to VP

2007 – 2008

**Accuity** - Skokie, IL

The leading provider of data and software to assist in risk mitigation across multiple industries.

***Sales Operations Analyst (7/2007 – 4/2008)***

- Responsible for the development, analysis, and ongoing distribution of weekly and monthly sales reporting for various levels of management
- Assisted sales staff with time management skills to maximize selling time and increase pipeline management abilities for forecasting purposes
- Accountable for extracting data from Business Objects for analytical analysis

2003 – 2007

**Rewards Network** - Chicago, IL

The nation's leading provider of loyalty and rewards programs to the restaurant industry.

***Sales Rep (6/2006 – 1/2007), Sales Ops Manager (11/2004 – 6/2006), Sales Coordinator (9/2003 – 11/2004)***

- Grew book of business by 70% from 42 accounts to 71 accounts in 6 months
- Increased book of business' monthly revenue by 144%, from an average of \$45,000 a month to an average of \$110,000 within 6 months
- Awarded MVP of nation wide sales training class by 25 of my peers

### Education

1998 – 2002

**University of Illinois** - Champaign, IL

Bachelors Degree in Political Science/Pre-Law, May 2002

## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0564</b>
Orig. Department:	<b>Officials</b>
File Name:	<b>40th Annual Orland "Open" Spelling Bee - Presentation &amp; Awards</b>

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### **BACKGROUND:**

Spelling Master Bill Smith will make a brief presentation on the 41st Annual Orland "Open" Spelling Bee to be held at The Presbyterian Church in Orland Park, 13401 Wolf Road, on Sunday, October 6, 2019, beginning at 2:00 p.m.

Mayor Pekau and the Village Board would like to honor Spelling Bee champions from previous years:

Carol Gianoli - Champ 1990  
Judy Rice - Champ 2018 and 2014  
Brian Sullivan - Champ 1991, 1995, 2002, 2013, 2015  
Cindy Spaulding - Champ 1994  
Beverly Opelka - Champ 2011  
Steve Lange - Champ 2017

### **BUDGET IMPACT:**

### **REQUESTED ACTION:**

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DATE: August 5, 2019

## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0558</b>
Orig. Department:	<b>Finance Department</b>
File Name:	<b>Payroll for July 26, 2019 - Approval</b>

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### **BACKGROUND:**

### **BUDGET IMPACT:**

### **REQUESTED ACTION:**

I move to approve the Bi-Weekly Payroll for July 26, 2019, in the amount of \$1,299,385.58.

**Bi-Weekly Payroll for July 26, 2019**

VILLAGE MANAGER	010-1100	92,155.40
VILLAGE CLERK	010-1200	17,122.60
PUBLIC INFORMATION	010-1201	2,052.00
FINANCE	010-1400	38,702.15
OFFICIALS	010-1500	15,365.00
M.I.S.	010-1600	32,698.90
BUILDING MAINTENANCE	010-1700	31,247.40
DEVELOPMENT SERVICES - ADMINISTRATION DIVISION	010-2001	13,556.80
DEVELOPMENT SERVICES - BUILDING DIVISION	010-2002	31,111.03
DEVELOPMENT SERVICES - PLANNING DIVISION	010-2003	9,129.35
DEVELOPMENT SERVICES - TRANSPORTATION & ENGINEERING DIV	010-2004	10,598.74
PUBLIC WORKS - ADMINISTRATION	010-5001	13,872.00
PUBLIC WORKS - STREETS	010-5002	55,142.78
PUBLIC WORKS - TRANSPORTATION	010-5003	990.00
PUBLIC WORKS - VEHICLE & EQUIPMENT	010-5006	15,771.39
POLICE	010-7002	512,472.41
CIVIC CENTER	021-1800	5,905.35
MUSEUM	028-0000	1,237.50
PUBLIC WORKS - WATER & SEWER	031-6001	60,704.59
RECREATION - ADMINISTRATION	283-4001	76,027.38
RECREATION - PROGRAMS	283-4002	29,963.14
RECREATION - PARK OPERATIONS	283-4003	77,569.18
RECREATION - CENTENNIAL POOL	283-4005	111,025.19
RECREATION - SPORTSPLEX	283-4007	22,896.16
RECREATION - SPECIAL RECREATION	283-4008	22,069.14
<b>GROSS PAY</b>		<b>\$ 1,299,385.58</b>
AFSCME DUES	2053000	(1,524.93)
IBEW DUES	2053100	(201.96)
IUOE DUES	2053200	(1,008.86)
ORLAND POLICE SUPERVISOR DUES	2054000	(170.00)
POLICE PENSION	2055000	(35,937.78)
POLICE PENSION TRUE COST	2055500	-
IMRF VOLUNTARY LIFE INSURANCE	2057200	(880.00)
POLICE - M.A.P. DUES	2054500	(1,296.00)
SOCIAL SECURITY TAX	2061000	(50,025.94)
MEDICARE TAX	2062000	(18,336.20)
IMRF	2063000	(26,386.92)
IMRF - SLEP PLAN	2063000	(523.24)
IMRF - VOLUNTARY ADD'L CONTRIBUTION	2063500	(11,106.18)
FEDERAL TAX	2065000	(147,760.15)
STATE TAX	2066000	(56,516.48)
ICMA DEFERRED	2067000	(1,834.76)
NATIONWIDE DEFERRED	2067100	(14,107.50)
MASS MUTUAL DEFERRED	2067200	(12,240.27)
AXA DEFERED	2101310	(694.86)
VISION FAMILY POST-TAX DEDUCTION	2101210	(7.28)
HEALTH INSURANCE - EMPL CONTRIBUTIONS	2068000	(15,099.83)
HDHP HEALTH INSURANCE - EMPL CONTRIBUTIONS	2058300	(9,093.08)
HDHP HEALTH INSURANCE - EMPL DISBURSEMENTS	2058300	9,093.08
FLEXIBLE SPENDING ACCOUNTS	2058200	(2,069.73)
VACATION PURCHASE PROGRAM	0000000	(1,766.20)
AFLAC INSURANCES	2068100	(483.81)
CAIC INSURANCES	2068100	(330.85)
NATIONAL GUARDIAN INSURANCE	2057800	-
SUPPORT	2053600	(8,807.12)
GARNISHMENTS	2053600	(425.60)
MISCELLANEOUS DEDUCTION	2058100	-
MILITARY BASIC PAY DEDUCTION	1010000	-
<b>NET PAY</b>	<b>1011000</b>	<b>\$ 889,843.13</b>

DATE: August 5, 2019

## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0559</b>
Orig. Department:	<b>Finance Department</b>
File Name:	<b>Accounts Payable from July 16, 2019, through August 5, 2019 - Approval</b>

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### **BACKGROUND:**

### **BUDGET IMPACT:**

### **REQUESTED ACTION:**

I move to approve the Accounts Payable from July 16, 2019 through August 5, 2019 in the amount of \$2,684,209.55.

## Village of Orland Park Open Item Listing

Run Date: 08/02/2019 User: bobrien

Status: POSTED Due Date: 08/05/2019  
Bank Account: BMO Harris Bank-Vendor Disbursement  
Invoice Type: All Created By: All

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number		Amount
[VENDOR] 10079 : 22ND CENTURY MEDIA	2019-81168	I19-004449	19-000882	07/18/2019	1	Front page sticker on Orland Park Prairie (5/2 and 6/6)	283-4007-442300	\$	1,292.34
[VENDOR] 7343 : ADVANCE AUTO PARTS	2543-503911	I19-004545	19-000057	07/23/2019	1	Equipment oil seal	010-5006-461700	\$	5.83
	2543-504401	I19-004546	19-000057	07/23/2019	1	Socket	010-5006-461800	\$	20.90
	2543-502319	I19-004586	19-000057	07/24/2019	1	Serp. belts	010-5006-461800	\$	42.87
	2543-502417	I19-004587	19-000057	07/24/2019	1	Serp. belt return. Original inv. 502319Auto and truck parts	010-5006-461800	\$	-24.45
	2543-505007	I19-004588	19-000057	07/24/2019	1	Equipment battery	010-5006-461700	\$	43.16
	2543-505007	I19-004588	19-000057	07/24/2019	2	Velcro	010-5006-461990	\$	4.80
	2543-505115	I19-004589	19-000057	07/24/2019	1	Super Glue	010-5006-461990	\$	2.57
	2543-505178	I19-004590	19-000057	07/24/2019	1	Battery core return. Original inv. 505007	010-5006-461700	\$	-10.00
	2543-505552	I19-004591	19-000057	07/24/2019	1	Couplers	010-5006-461990	\$	32.56
	2543-504538	I19-004602	19-000057	07/24/2019	1	Blower motor	010-5006-461800	\$	74.69
	2543-505237	I19-004749	19-000057	07/29/2019	1	Ignition coil/Trailer connector	010-5006-461800	\$	98.69
	2543-505237	I19-004749	19-000057	07/29/2019	2	Super Glue	010-5006-461990	\$	2.57
[VENDOR] 4759 : AFLAC	07/26/2019	I19-004578		07/26/2019	1	Village of Orland Park Group# D8052 Premium Due 8.1.2019	010-0000-210129	\$	967.62
[VENDOR] 12238 : AMERICAN LEGAL PUBLISHING CORPORATION	0128836	I19-004592	19-001468	07/24/2019	1	Codification for Village Code Book - S-69 - Invoice #0128836	010-1200-442530	\$	327.65
[VENDOR] 1065 : AMERICAN PLANNING ASSOC.	150499-190407	I19-004507	19-001498	07/22/2019	1	AVM Summer's APA Membership, Illinois Chapter & AICP Membership. Invoice #150499-190407	010-1100-429200	\$	644.00
[VENDOR] 11508 : AMERICAN TECHNOLOGY SOLUTIONS	10193-83	I19-004482	19-000761	07/19/2019	1	ATS MyPayStub Online Services - 5/3-6/28/19	010-1600-442850	\$	461.25
[VENDOR] 7874 : AMPEST EXTERMINATING & WILDLIFE CONTROL	71994	I19-004416	19-000194	07/18/2019	1	Pest control - Splx	010-1700-432910	\$	205.00
	71995	I19-004417	19-000194	07/18/2019	1	Pest control - Cent. Park baseball concession stand	010-1700-432910	\$	75.00
	71996	I19-004418	19-000194	07/18/2019	1	Pest control - Cent. Park pool concession stand	010-1700-432910	\$	75.00
	71387	I19-004532	19-000194	07/22/2019	1	Pest control - Mice at CAC	010-1700-432910	\$	275.00
	72077	I19-004533	19-000194	07/22/2019	1	Follow up service - Mice at CAC	010-1700-432910	\$	250.00
[VENDOR] 3333333.2653 : ANGELA LEWIS	07242019	I19-004626		07/24/2019	1	Lewis July 19, 2019, \$200 Security Deposit Refund	021-0000-373900	\$	200.00
[VENDOR] 8231 : APPLE CHEVROLET	331594	I19-004656	19-000052	07/25/2019	1	Pipe	010-5006-461800	\$	50.11

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 14846 : ARAMARK UNIFORM SERVICES	2082113250	I19-004651	19-000640	07/25/2019	1	Shop towel service for V&E	010-5006-442700	\$ 43.16
[VENDOR] 6365 : AREA LANDSCAPE SUPPLY, INC.	2059366	I19-004661	19-001523	07/25/2019	1	Torpedo Sand	283-4003-463300	\$ 148.00
[VENDOR] 3333333.2652 : ARLENE DENNE	07242019	I19-004625		07/24/2019	1	Denne July 20, 2019, \$200 Security Deposit Refund	021-0000-373900	\$ 200.00
[VENDOR] 13229 : ARTISTIC ENGRAVING	14108	I19-004660	19-001095	07/25/2019	1	Blackington - Silver back/gold panel Sergeant shield with safety catch on back, estimate 38	010-7002-460290	\$ 1,220.00
	14108	I19-004660	19-001095	07/25/2019	2	Shipping	010-7002-460290	\$ 13.60
[VENDOR] 11424 : AT & T	831-000-5258 005	I19-004805		07/31/2019	1	Internet svc - PD	010-1600-442850	\$ 1,757.00
[VENDOR] 12551 : AUSTIN TYLER CONSTRUCTION, INC.	6	I19-004619	19-001055	07/24/2019	1	Village Hall Complex Improvements through 6/15/19	054-0000-470700	\$ 258,719.90
[VENDOR] 12890 : AV TECHSOURCE, INC.	10663	I19-004633	19-001557	07/25/2019	1	Labor and travel charges to repair PA system at CPAC on 7/09/19	283-4005-443200	\$ 320.00
	10657	I19-004634	19-001557	07/25/2019	1	Labor and travel charges to test and repair PA system at CPAC on 05/22/19	283-4005-443200	\$ 320.00
[VENDOR] 11438 : B & J TOWING INC	15648	I19-004713	19-000053	07/26/2019	1	IDOT Safety Inspections - June	010-5006-443400	\$ 53.00
[VENDOR] 10311 : BATTERIES PLUS	P16557168	I19-004750	19-000195	07/29/2019	1	Batteries - BM	010-1700-460290	\$ 37.08
	P16556962	I19-004795	19-000195	07/31/2019	1	Batteries - Civic Center	021-1800-460290	\$ 110.28
[VENDOR] 12725 : BAXTER & WOODMAN, INC.	0206548	I19-004236	18-002065	07/10/2019	1	Phase III Construction Engineering services for Fernway Roadway Improvements (170th St., 170th Pl.) - 5/12-6/15/19	054-0000-471250	\$ 1,182.44
	0206548	I19-004236	18-002065	07/10/2019	2	Phase III Construction Engineering services for Fernway Stormwater Improvements (170th St., 170th Pl.) - 5/12-6/15/19	031-6007-470500	\$ 821.70
	0206549	I19-004252	19-000560	07/10/2019	1	Design engineering for sidewalk connectivity improvement (OP Health & Fitness to West Ave. and to Centennial Park) through 6/15/19	054-0000-471500	\$ 1,923.59
	0206550	I19-004253	19-001192	07/10/2019	1	Consulting engineering services (phase 3-construction oversight) for roadway rehabilitation and reconstruction projects through 6/15/19	054-0000-471250	\$ 36,534.89
[VENDOR] 12599.453 : BEECHEN & DILL HOMES INC.	CD-000408	I19-004696		07/25/2019	1	Refund	010-0000-223130	\$ 4,750.00
[VENDOR] 12599.454 : BEECHEN & DILL HOMES INC.	CD-000409	I19-004697		07/25/2019	1	Refund	010-0000-223130	\$ 4,750.00
[VENDOR] 12599.455 : BEECHEN & DILL HOMES INC.	CD-000410	I19-004698		07/25/2019	1	Refund	010-0000-223130	\$ 4,750.00
[VENDOR] 12599.456 : BEECHEN & DILL HOMES INC.	CD-000411	I19-004699		07/25/2019	1	Refund	010-0000-223130	\$ 4,750.00
[VENDOR] 12599.457 : BEECHEN & DILL HOMES INC.	CD-000412	I19-004700		07/25/2019	1	Refund	010-0000-223130	\$ 4,750.00
[VENDOR] 12599.458 : BEECHEN & DILL HOMES INC.	CD-000413	I19-004727		07/29/2019	1	Refund	010-0000-223130	\$ 4,750.00
[VENDOR] 6605 : BLUE CROSS BLUE SHIELD OF ILLINOIS	06/28/19	I19-004721	19-000391	07/29/2019	1	Monthly Health Claims - Employees - June	092-0000-453000	\$ 293,596.28

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	06/28/19	I19-004721	19-000391	07/29/2019	2	Monthly Health Claims - Retirees - June	060-0000-453000	\$ 44,015.35
[VENDOR] 13657 : BMO HARRIS BANK N.A.	07/26/2019	I19-004573		07/26/2019	1	Flexible Spending 7.26.2019 - Transfer Confirmation	010-0000-210107	\$ 2,069.73
[VENDOR] 14449 : BUSH	06/29/19	I19-004741	19-000032	07/29/2019	1	Contracted Piano Instructor - July - 1st half	283-4002-490200	\$ 395.60
[VENDOR] 10625 : CANNON COCHRAN MANAGEMENT - ESCROW SERVICES INC.	0072868-IN	I19-004524	19-000226	07/22/2019	1	Worker's Compensation Claims Expense - June	092-0000-452510	\$ 27,978.33
	0073367-IN	I19-004742	19-000226	07/29/2019	1	Advanced funding for settlement payment - Gira	092-0000-452510	\$ 68,796.00
[VENDOR] 6252 : CARDINAL SPECIALTIES, INC.	23739	I19-004496	19-001357	07/22/2019	1	300 stress balls	283-4001-460300	\$ 399.00
	23739	I19-004496	19-001357	07/22/2019	2	Freight	283-4001-460300	\$ 30.00
	23738	I19-004497	19-001357	07/22/2019	1	250 pill boxes plus \$55 set up charge	283-4001-460300	\$ 290.00
	23738	I19-004497	19-001357	07/22/2019	2	Freight	283-4001-460300	\$ 22.00
	23735	I19-004498	19-001357	07/22/2019	1	200 foldable fans plus \$40 set up charge	283-4001-460300	\$ 258.00
	23735	I19-004498	19-001357	07/22/2019	2	Freight	283-4001-460300	\$ 25.00
	23736	I19-004499	19-001357	07/22/2019	1	250 fly swatters plus \$55 set up charge	283-4001-460300	\$ 292.50
	23736	I19-004499	19-001357	07/22/2019	2	Freight	283-4001-460300	\$ 27.00
	23734	I19-004500	19-001357	07/22/2019	1	250 phone stands plus \$55 set up charge	283-4001-460300	\$ 292.50
	23734	I19-004500	19-001357	07/22/2019	2	Freight	283-4001-460300	\$ 32.00
	23737	I19-004501	19-001357	07/22/2019	1	300 can coolers plus \$45 set up charge	283-4001-460300	\$ 192.00
	23737	I19-004501	19-001357	07/22/2019	2	Freight	283-4001-460300	\$ 30.00
	23740	I19-004502	19-001357	07/22/2019	1	125 cooling towels plus \$55 set up charge	283-4001-460300	\$ 430.00
	23740	I19-004502	19-001357	07/22/2019	2	Freight	283-4001-460300	\$ 32.50
	23743	I19-004788	19-001357	07/31/2019	1	Jar openers plus \$60 set up charge	283-4001-460300	\$ 336.50
	23743	I19-004788	19-001357	07/31/2019	2	Freight	283-4001-460300	\$ 21.00
[VENDOR] 4208 : CARL SANDBURG HIGH SCHOOL	9891700209	I19-004506	19-001491	07/22/2019	1	Rental for Sandburg PAC, June 4-9. Dance Recital	283-4002-490990	\$ 2,972.00
[VENDOR] 13275 : CARPET INTERIORS INC.	147919	I19-004444	19-001422	07/18/2019	1	Repair carpet in 3 areas in HR	010-1700-443100	\$ 280.00
	145921	I19-004523	19-001442	07/22/2019	1	Carpet cleaning HR - VH remodel	010-1700-443100	\$ 384.00
[VENDOR] 12856 : CARROLL CONSTRUCTION SUPPLY	FR060004	I19-004435	19-000380	07/18/2019	1	Saw/Ratchet/Pull crete/Shovel	010-5002-460170	\$ 133.79
	FR060004	I19-004435	19-000380	07/18/2019	2	Rebar/Tape	010-5002-461990	\$ 101.92
	FR058833	I19-004763	19-000380	07/30/2019	1	Masonry brush/Measuring wheel	010-5002-460170	\$ 58.60
	FR058833	I19-004763	19-000380	07/30/2019	2	Misc. Supplies - Gas can/Oil/Dowels	010-5002-461990	\$ 869.56
	FR058833	I19-004763	19-000380	07/30/2019	3	Knee pads	010-5002-464700	\$ 34.25
	FR060345	I19-004789	19-000380	07/31/2019	1	Radius edger/Hand float	010-5002-460170	\$ 123.29
	FR060345	I19-004789	19-000380	07/31/2019	2	Mesh mat/Wood stakes/Nails	010-5002-461990	\$ 345.93
	FR060345	I19-004789	19-000380	07/31/2019	3	Knee pads	010-5002-464700	\$ 34.25
[VENDOR] 7575 : CDS OFFICE TECHNOLOGIES	INV1242894	I19-004414	19-001396	07/18/2019	1	Panasonic 900 Wireless Mic with vehicle receiver/station dock w/charger and case, plus shipping, Doc #481959	010-7002-460180	\$ 582.00
[VENDOR] 2830 : CDW GOVERNMENT LLC	SWJ3300	I19-004423	19-001440	07/18/2019	1	Per Quote KSCS625 Adobe Acrobat Pro 2017 - license - 1 user Mfg. Part#: 65280374AF01A00 CDW# 4644593	010-1600-460130	\$ 380.24



Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number		Amount
	SZH1844	I19-004668	19-001398	07/25/2019	1	Kingston DataTraveler G4 - USB flash drive - 32 GB Mfg.Part: DTIG4/32GB CDW Part: 3177894	010-1600-460110	\$	79.08
	SZH1844	I19-004668	19-001398	07/25/2019	2	Kingston DataTraveler G4 - USB flash drive - 16 GB Mfg.Part: DTIG4/16GB CDW Part: 3177893	010-1600-460110	\$	67.80
	SZH1844	I19-004668	19-001398	07/25/2019	3	Kingston DataTraveler G4 - USB flash drive - 8 GB Mfg.Part: DTIG4/8GB CDW Part: 3177897	010-1600-460110	\$	56.52
[VENDOR] 11335 : CHC WELLBEING, INC.	C17678	I19-004446	19-001114	07/18/2019	1	Remote screening closing date 6/30/2019	092-0000-453700	\$	1,430.00
[VENDOR] 3696 : CHESTNUT RIDGE FOAM, INC.	93771	I19-004442	19-001432	07/18/2019	1	CR Safeguard (Med) Built-in Pillow Mattress, Item #CRF-100-C Per Quote #24360	010-7002-460280	\$	238.40
	93771	I19-004442	19-001432	07/18/2019	2	Shipping	010-7002-460280	\$	109.20
[VENDOR] 12635 : CHICAGO PARTS & SOUND	1-0081835	I19-004415	19-000113	07/18/2019	1	Halogen capsules/Actuator	010-5006-461800	\$	81.93
	1-0083279	I19-004598	19-000113	07/24/2019	1	Brake parts	010-5006-461800	\$	713.14
	1-0083279	I19-004598	19-000113	07/24/2019	2	Silicone brake caliper grease	010-5006-461990	\$	26.37
	1-0083905	I19-004649	19-000113	07/25/2019	1	Resistor/Wire	010-5006-461800	\$	88.24
	1-0084397	I19-004729	19-000113	07/29/2019	1	Alternator	010-5006-461800	\$	461.74
	1-0084603	I19-004730	19-000113	07/29/2019	1	Actuator	010-5006-461800	\$	10.77
	1-0084369	I19-004732	19-000113	07/29/2019	1	Tie rod ends	010-5006-461800	\$	98.78
	1-0084810	I19-004738	19-000113	07/29/2019	1	Ignition coils	010-5006-461800	\$	158.04
	1CR0014960	I19-004747	19-000113	07/29/2019	1	Credit for alternator core return. Original inv. 1-0084397	010-5006-461800	\$	-75.00
[VENDOR] 3333333.2645 : CHRISTY LAWRENCE	07/19/2019	I19-004486		07/19/2019	1	Lawrence June 2nd, 2019 \$175 Security Refund Deposit (\$200 (Sec. Deposit) - \$25 (Process Fee)	021-0000-373900	\$	175.00
[VENDOR] 3333333.2636 : CIRCUE ITALIA ENTERTAINMENT III, LLC	07/17/19	I19-004402		07/17/2019	1	Refund due for use of hydrant backflow preventer for circus concessions, trailers & RV's	031-0000-380500	\$	650.00
[VENDOR] 13618 : COMET MESSENGER SERVICE	91423	I19-004547	19-000967	07/23/2019	1	Messenger Service for 2019-2021 Vehicle Sticker Sale - 6/24-6/28/19	010-1400-442900	\$	198.00
	91633	I19-004739	19-000967	07/29/2019	1	Messenger Service for 2019-2021 Vehicle Sticker Sale - 7/8-7/12/19	010-1400-442900	\$	198.00
[VENDOR] 4783 : CONNEY SAFETY PRODUCTS	05729285	I19-004670	19-000780	07/25/2019	1	Gauze pads/Cold packs - CPAC	283-4005-442990	\$	202.05
[VENDOR] 10428 : CONSTELLATION NEW ENERGY, INC.	0732010007	I19-004845		08/01/2019	1	5/23-6/24/19	010-5002-441300	\$	36.39
	0763098102	I19-004846		08/01/2019	1	5/23-6/24/19	010-5002-441300	\$	31.71
	1010090017	I19-004847		08/02/2019	1	5/29-6/27/19	010-5002-441300	\$	4,401.20
	3062020029	I19-004848		08/02/2019	1	5/29-6/27/19	010-5002-441300	\$	2,864.49
	4737017028	I19-004849		08/02/2019	1	5/23-6/24/19	010-5002-441300	\$	522.39
[VENDOR] 12889 : CONSTRUCTION & GEOTECHNICAL MATERIAL TESTING, INC.	5952	I19-004488	19-001325	07/19/2019	1	Asphalt and concrete material testing for road improvement projects - 6/17 & 6/21/19	054-0000-471250	\$	1,158.00
[VENDOR] 13714 : CONTROL TECHNOLOGY & SOLUTIONS LLC	4	I19-004432	19-000534	07/18/2019	1	SportsPlex Phase 1 HVAC Energy Savings Contract and Improvements through 6/30/19	010-1700-443100	\$	326,290.79

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	4	I19-004433	19-000920	07/18/2019	1	LED Street Lighting Upgrade - LaGrange Rd through 6/30/19	054-0000-471300	\$ 43,518.00
	4	I19-004433	19-000920	07/18/2019	2	LED Street Lighting Upgrade - 159th Street through 6/30/19	054-0000-471300	\$ 2,880.00
	4	I19-004433	19-000920	07/18/2019	3	LED Street Lighting Upgrade - 179th Street through 6/30/19	054-0000-471300	\$ 2,592.80
[VENDOR] 8530 : COOK COUNTY HIGHWAY DEPARTMENT	2019-2	I19-004487	19-000513	07/19/2019	1	Traffic signal maintenance - Cook County - VOP shared intersections - 4/1-6/30/19	010-5002-443700	\$ 6,900.00
[VENDOR] 1156 : COOK COUNTY RECORDER & REGISTRAR	2285312019	I19-004684	19-001560	07/25/2019	1	recording of liens for 14610 Birch Street invoice #2285312019	010-2003-442990	\$ 176.00
[VENDOR] 3333333.2647 : CROWN CASTLE USA INC	07/17/19	I19-004404		07/17/2019	1	Refund of over payment-Sprint 8799 W. 151st St.	010-0000-229110	\$ 872.86
[VENDOR] 14944 : CUCCI FISCHER	06/20/19	I19-004629	19-001555	07/25/2019	1	Assistant Director for Cinderella, August 9-11.	283-4002-490470	\$ 400.00
[VENDOR] 10213 : CURRIE MOTORS	118407	I19-004797	19-000114	07/31/2019	1	Glass	010-5006-461800	\$ 72.30
[VENDOR] 13382 : DASH MEDICAL GLOVES	INV1158902	I19-004740	19-001480	07/29/2019	1	Black Maxx Nitrile Exam Gloves, size small item BMN100S	010-7002-464700	\$ 143.80
	INV1158902	I19-004740	19-001480	07/29/2019	2	Black Maxx Nitrile Exam Gloves, size large, item BMN100L	010-7002-464700	\$ 143.80
[VENDOR] 5620 : DELL	10324601780	I19-004430	19-001421	07/18/2019	1	Dell OptiPlex Micro PC 3070 MFF MLK	031-6001-460110	\$ 676.71
	10326172652	I19-004666	19-001439	07/25/2019	1	Per Quote 3000041304409.1 Dell Latitude 7490	010-1600-460110	\$ 3,104.72
	10326172652	I19-004666	19-001439	07/25/2019	2	Dell Wireless Keyboard and Mouse -KM636	010-1600-460110	\$ 73.48
[VENDOR] 13909 : DISCOVERY BENEFIT SYSTEMS	0001033967-IN	I19-004612	19-000180	07/24/2019	1	Monthly FSA Expense - June	092-0000-432800	\$ 268.75
[VENDOR] 13720 : DYNEGY ENERGY SERVICES	0288057045	I19-004854		08/02/2019	1	5/24-6/24/19	031-6002-441300	\$ 914.04
	0408105037	I19-004855		08/02/2019	1	5/17-6/17/19	031-6002-441300	\$ 10,262.64
	0858025028	I19-004856		08/02/2019	1	5/24-6/24/19	283-4007-441300	\$ 17,238.16
	0959362004	I19-004857		08/02/2019	1	5/16-6/13/19	283-4003-441300	\$ 4,428.05
	0959362004	I19-004857		08/02/2019	2	5/16-6/13/19	283-4005-441300	\$ 10,332.12
	1226049002	I19-004858		08/02/2019	1	5/14-6/12/19	021-1800-441300	\$ 1,884.02
	1227505009	I19-004859		08/02/2019	1	5/23-6/23/19	283-4003-441300	\$ 300.33
	3998012019	I19-004860		08/02/2019	1	5/28-6/25/19	031-6002-441300	\$ 1,768.19
[VENDOR] 6427 : ELECTRIC BLUE ENTERTAINMENT CORP	06/20/19	I19-003923	19-001435	08/01/2019	1	National Night Out Against Crime DJ 08-06-19 - Balance	010-7002-442450	\$ 250.00
[VENDOR] 13568 : EMIUM LIGHTING LLC	EL190701649	I19-004450	19-001197	07/18/2019	1	LED parking lot lights (108th Avenue Metra Lot) per quote dated August 02, 2018	026-0000-471300	\$ 3,785.80
	EL190702670	I19-004451	19-001196	07/18/2019	1	LED parking lot lights (153rd Street Metra Lot) per quote dated August 02, 2018	026-0000-471300	\$ 4,082.60
	EL190709702	I19-004724	19-001308	07/29/2019	1	LED parking lot lights - Sportsplex	054-0000-471300	\$ 9,050.00
[VENDOR] 14200 : ENABLE, LLC	1716	I19-004316	19-001438	07/12/2019	1	Technical assistance for recreation financial interface	010-1600-432800	\$ 1,705.00

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 11063 : EVT TECH	4607	I19-004552	19-001487	07/23/2019	1	Strip Equipment From Unmarked/Admin Police Vehicle (Sedan) - Unit #1463 per Invoice #4607	010-7002-443200	\$ 135.00
[VENDOR] 1265 : EWERT, INC.	214838	I19-004542	19-000198	07/23/2019	1	6 keys - BM	010-1700-461300	\$ 37.50
[VENDOR] 14320 : EXCEL ELECTRIC INC.	123208	I19-004515	19-001472	07/22/2019	1	Labor & new conduit and cable for secondary electric service to Village Hall	010-1700-443100	\$ 33,690.00
[VENDOR] 13507 : EXPERT PAY	07/26/2019	I19-004571		07/26/2019	1	ExpertPay 7.26.2019 EE Support Payments	010-0000-210110	\$ 8,807.12
[VENDOR] 11832 : EYEMED VISION CARE	163906128	I19-004526	19-000252	07/22/2019	1	Active Employees - June	092-0000-453300	\$ 2,699.93
	163906128	I19-004526	19-000252	07/22/2019	2	Retirees Municipal - June	092-0000-453300	\$ 182.72
	163906128	I19-004526	19-000252	07/22/2019	3	Retirees VRIP - June	092-0000-453300	\$ 9.41
	163906128	I19-004526	19-000252	07/22/2019	4	Retirees Sworn Police - June	092-0000-453300	\$ 282.56
	163906128	I19-004526	19-000252	07/22/2019	5	Cobra - June	092-0000-453300	\$ 4.95
	163941532	I19-004527	19-000252	07/22/2019	1	Active Employees - July	092-0000-453300	\$ 2,593.33
	163941532	I19-004527	19-000252	07/22/2019	2	Retirees Municipal - July	092-0000-453300	\$ 192.13
	163941532	I19-004527	19-000252	07/22/2019	3	Retirees VRIP - July	092-0000-453300	\$ 9.41
	163941532	I19-004527	19-000252	07/22/2019	4	Retirees Sworn Police - July	092-0000-453300	\$ 292.37
	163941532	I19-004527	19-000252	07/22/2019	5	Cobra - July	092-0000-453300	\$ 19.51
[VENDOR] 6391 : FASTENAL COMPANY	ILFRA88000	I19-004489	19-000061	07/19/2019	1	Misc repair supplies - Connectors	010-5006-461990	\$ 42.98
	ILFRA88198	I19-004490	19-000061	07/19/2019	1	Misc repair supplies - Cable ties	010-5006-461990	\$ 20.98
[VENDOR] 3333333.2651 : FATIMA CISNEROS	07242019	I19-004624		07/24/2019	1	Cisneros July 21, 2019, \$300 Security Deposit Refund	021-0000-373900	\$ 300.00
[VENDOR] 1274 : FEDEX	6-614-93398	I19-004687		07/25/2019	1	7/9/19 - J. Palermo - PD	010-7002-441600	\$ 39.37
[VENDOR] 5176 : FERGUSON ENTERPRISES	5082117	I19-004331	19-001270	07/12/2019	1	CVR K Valve Bypass 3-way 2 1/2 CP L100276831	283-4005-461650	\$ 2,934.00
	5082117	I19-004331	19-001270	07/12/2019	2	Freight	283-4005-461650	\$ 33.69
	5073014	I19-004538	19-000200	07/23/2019	1	Relays - Pool	010-1700-461700	\$ 166.89
[VENDOR] 8534 : FORT DEARBORN LIFE	07/12/19	I19-004714	19-000486	07/12/2019	1	STD Claims Expense - June	092-0000-452805	\$ 2,297.80
[VENDOR] 6445 : FRAME TECH, INC.	36081	I19-004657	19-000062	07/25/2019	1	Alignment	010-5006-443400	\$ 55.00
[VENDOR] 1100 : G.W. BERKHEIMER CO., INC.	472486	I19-004431	19-000202	07/18/2019	1	Wall mount brackets - Metra	026-0000-461700	\$ 36.54
	478077	I19-004540	19-000202	07/23/2019	1	Machinery/equipment parts - Metra	026-0000-461700	\$ 142.06
[VENDOR] 5744 : GATEWAY BUSINESS SYSTEMS, INC.	969400	I19-004522	19-000033	07/22/2019	1	Copier Maintenance - March (Bill never received)	010-7002-443600	\$ 63.16
	977473	I19-004613	19-000033	07/24/2019	1	Copier Maintenance - June	010-7002-443600	\$ 51.38
	977472	I19-004614	19-000643	07/24/2019	1	Konica Bizhub 222 in PW Command Room Copier ID #17350 - June	031-6001-443600	\$ 7.43
[VENDOR] 3414 : GOLDY LOCKS, INC.	672289	I19-004447	19-001123	07/18/2019	1	4" flat threshold 1/4" rise 72" long	010-0000-223100	\$ 190.00
	672289	I19-004447	19-001123	07/18/2019	2	Applied screw on lip for threshold	010-0000-223100	\$ 130.00

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number		Amount
	672289	I19-004447	19-001123	07/18/2019	3	Rubber modular ramps	010-0000-223100	\$	700.00
	672289	I19-004447	19-001123	07/18/2019	4	Labor	010-0000-223100	\$	500.00
[VENDOR] 14104 : GOVHR USA	3-07-19-180	I19-004448	18-001801	07/18/2019	1	Classification & Compensation Study 2018	010-1100-432800	\$	8,550.00
[VENDOR] 8028 : GRABOWSKI	46279	I19-004534	19-001492	07/22/2019	1	DVDs for High School Musical (25 plus 3 Comp)	283-4002-490490	\$	500.00
[VENDOR] 1323 : GRAINGER, INC.	9223267510	I19-004539	19-000203	07/23/2019	1	Push button wall fixture for toilet - Building Maintenance	010-1700-461300	\$	114.79
	9225965731	I19-004650	19-000072	07/25/2019	1	Web slings - V & E	010-5006-461990	\$	123.74
	9227472132	I19-004655	19-000072	07/25/2019	1	Conditioning discs	010-5006-461990	\$	15.30
	9231122897	I19-004680	19-001494	07/25/2019	1	Dispenser cone cups item #25K815 4.25oz.	283-4005-460290	\$	180.75
	9229326633	I19-004682	19-000203	07/25/2019	1	A/C relay - Pumping station	010-1700-461700	\$	47.42
	9229341921	I19-004683	19-000203	07/25/2019	1	Standard keyed cam lock - Building Maintenance	010-1700-461300	\$	7.37
	S006336197.001	I19-004842	19-000203	08/01/2019	1	Credit for Steiner invoice that was erroneously paid to Grainger	010-1700-461200	\$	-135.99
	9062710935	I19-004843	19-000203	08/01/2019	1	Credit for invoice that was paid twice. Once with p-card and once with check no. 1884974	010-1700-461300	\$	-162.00
[VENDOR] 2504 : GUARDIAN PEST CONTROL, INC.	321276	I19-004774	19-001518	07/30/2019	1	Nuisance abatement - Beaver @ Brook Hills Pond- Wolf Rd & Rt 6	031-6007-432910	\$	350.00
[VENDOR] 14807 : HAGGERTY	06/30/19	I19-004428	19-001382	07/18/2019	1	Youth Lacrosse Camp - June	283-4002-490200	\$	654.50
	07/13/19	I19-004759	19-001382	07/29/2019	1	Summer 2019 Youth Lacrosse Camps - July	283-4002-490200	\$	308.70
[VENDOR] 2314 : HALL SIGNS, INC.	344387	I19-004463	19-000395	07/18/2019	1	Signs	010-5002-461500	\$	2,205.60
[VENDOR] 1343 : HALOGEN SUPPLY COMPANY, INC.	00536578	I19-004410	19-000296	07/18/2019	1	CPAC Maintenance Supplies - Chemical testing station lights and stands	283-4005-461650	\$	328.39
[VENDOR] 11703 : HARRIS COMPUTER SYSTEMS	MN14042848	I19-004324	19-001471	07/12/2019	1	Innoprise ComDev Maintenance August 2019 to January 2020	010-1600-443610	\$	5,621.62
[VENDOR] 1350 : HELSEL-JEPPERSON ELECTRICAL INC	832306	I19-004429	19-000204	07/18/2019	1	Electrical supplies - PD	010-1700-461200	\$	158.00
[VENDOR] 13274 : HEWLETT-PACKARD FINANCIAL SERVICES CO.	303682483	I19-004550	19-000005	07/23/2019	1	MFP Lease #524548520200004 - Xerox 7845 Clerk's Office - 8/12-9/11/19	010-1200-444700	\$	177.09
	303679362	I19-004551	19-000007	07/23/2019	1	MFP Lease #524548520200006 - Xerox 7225 Parks Admin - 8/7-9/6/19	283-4003-444700	\$	104.69
	303689534	I19-004636	19-000004	07/25/2019	1	MFP Lease #524548520200003 - Xerox 7855 SPLX - 7/19-8/18/19	283-4007-444700	\$	252.81
[VENDOR] 14513 : HEY AND ASSOCIATES, INC.	17-0346-10399	I19-004658	19-000537	07/25/2019	1	Plan Review and Landscape Architect Services - June	010-2003-432800	\$	1,850.73
[VENDOR] 3333333.2637 : HIGHLANDER PRODUCTION INC	171719	I19-004403		07/17/2019	1	Refund due for us of hydrant backflow preventer for Polish Festival	031-0000-380500	\$	740.00
[VENDOR] 14697 : HINSDALE NURSERIES, INC	1646487	I19-004437	19-001410	07/18/2019	1	Plant materials for landscaping at Country Club Estates, Brentwood and Pulte Parks - 3 Ninebark shrubs	283-4003-464800	\$	88.50

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	1646486	I19-004478	19-001410	07/19/2019	1	Plant materials for landscaping at Country Club Estates, Brentwood and Pulte Parks	283-4003-464800	\$ 1,653.60
[VENDOR] 11000 : HOMER INDUSTRIES, LLC	S132655	I19-004618	19-000259	07/24/2019	1	Dark Brown Color Enhanced mulch for Parks	283-4003-463300	\$ 1,320.00
[VENDOR] 11936 : HOMER TREE CARE, INC.	36544	I19-004675	19-001415	07/25/2019	1	Remove Two Dead Ash Trees	283-4003-443500	\$ 1,450.00
[VENDOR] 4199 : HORIZONS FOR THE BLIND, INC.	25902	I19-004792	19-000751	07/31/2019	1	Braille printing of water bill - June	031-1400-460140	\$ 31.15
[VENDOR] 9011 : HORTON INSURANCE AGENCY, INC.	52143	I19-004511	19-001505	07/22/2019	1	Taste of Orland Insurance Premium (includes TRIA)	010-9400-452850	\$ 5,781.00
[VENDOR] 14132 : ICIMS, INC.	214431	I19-004725	19-000099	07/29/2019	1	iCIMS Subscription Fee	010-1600-442850	\$ 8,253.50
[VENDOR] 4490 : ILLINOIS CITY/COUNTY MANAGEMENT	1555	I19-004743	19-001467	07/29/2019	1	Development Service Director	010-1100-432400	\$ 50.00
	1555	I19-004743	19-001467	07/29/2019	2	Senior Planner/Project Manager	010-1100-432400	\$ 50.00
	1751	I19-004744	19-001467	07/29/2019	1	Assistant Finance Director	010-1100-432400	\$ 50.00
[VENDOR] 1420 : ILLINOIS DEPARTMENT OF REVENUE	07.12.2019	I19-004311		07/12/2019	1	June 2019 Sales Tax Payable	010-0000-229170	\$ 393.00
	07.12.2019	I19-004311		07/12/2019	1	June 2019 Sales Tax Payable	283-0000-229170	\$ 839.00
[VENDOR] 3925 : ILLINOIS DEPARTMENT OF REVENUE	07/26/2019	I19-004574		07/26/2019	1	State Tax Withholding 7.26.2019 BWPR	010-0000-215101	\$ 56,516.48
[VENDOR] 2149 : ILLINOIS EPA	ILR400414	I19-004764	19-001535	07/30/2019	1	Annual NPDES Permit Fee for the Services Period July 1, 2019 to June 30, 2020	031-6007-432990	\$ 1,000.00
[VENDOR] 1398 : ILLINOIS MUNICIPAL RETIREMENT FUND	07/31/2019	I19-004816		08/01/2019	1	IMRF Payment July 2019 Village & Library ER / EE Contributions	010-0000-130800	\$ 26,619.73
	07/31/2019	I19-004816		08/01/2019	1	IMRF Payment July 2019 Village & Library ER / EE Contributions	010-0000-210102	\$ 183,947.22
	07/31/2019	I19-004816		08/01/2019	1	IMRF Payment July 2019 Village & Library ER / EE Contributions	010-0000-210124	\$ 25,367.42
[VENDOR] 8995 : ILLINOIS OFFICE OF THE STATE FIRE MARSHAL	9615910	I19-004508	19-001488	07/22/2019	1	Certificate Fee Boiler # B0015839 - Thistlewood Pump Station	031-6002-443100	\$ 70.00
	9615910	I19-004508	19-001488	07/22/2019	2	Certificate Fee Boilers # B0042575 and B0042585- Civic Center	021-1800-443100	\$ 140.00
[VENDOR] 1395 : ILLINOIS STATE POLICE	05/31/19	I19-004593	19-000173	07/24/2019	1	Criminal Conviction Verifications - May	010-1100-429520	\$ 210.00
	06/30/19	I19-004637	19-000173	07/25/2019	1	Criminal Conviction Verifications - June	010-1100-429520	\$ 170.00
[VENDOR] 10521 : ILLINOIS TOLLWAY IPASS	G127000001114	I19-004783	19-001582	07/31/2019	1	Indiana tolls, per invoice G127000001114	010-7002-429700	\$ 9.06
	G127000001114	I19-004783	19-001582	07/31/2019	2	transponder fees	010-7002-429700	\$ 210.00
[VENDOR] 1392 : IMPACT NETWORKING, LLC	1445826	I19-004397	19-001213	07/16/2019	1	copy paper 11X17 20# WILLCOPY 92B CS #117001	283-4001-460100	\$ 83.98
[VENDOR] 2552 : INGALLS OCCUPATIONAL HEALTH	CP280126	I19-004778	19-001591	07/31/2019	1	Medical exam - Daniel Livingston, Invoice CP280126	010-8000-429500	\$ 903.00
	CP280847	I19-004803	19-000045	07/31/2019	1	Employee Medical Exams	010-1100-429500	\$ 55.00
	CP280166	I19-004804	19-000045	07/31/2019	1	Pre-Employment Exams	010-1100-429510	\$ 147.00

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 14577 : INTEGRITY SOURCING, LLC	37375	I19-004733	19-001462	07/29/2019	1	Sport-Tek Colorblock Raglan Anorak jacket-#JST63 (sizes: 1 Small/ 2 Medium / 4 Large)	283-4005-460190	\$ 171.50
	37375	I19-004733	19-001462	07/29/2019	2	Estimated shipping costs	283-4005-460190	\$ 12.00
[VENDOR] 1406 : INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS	28211	I19-004620	19-001516	07/24/2019	1	International Institute Of Municipal Clerks - Membership fee - John Mehalek's - ID #28211	010-1200-429200	\$ 210.00
[VENDOR] 11752 : IT'S RACE TIME, INC.	1093	I19-004611	19-000500	07/24/2019	1	Time of Veteran's Liberty Run on July 3, 2019 at Centennial Park	010-9450-442990	\$ 900.00
[VENDOR] 3333333.2648 : JACKIE ROGERS	07172019	I19-004408		07/17/2019	1	Rogers, July 14, 2019, \$200 Security Deposit Refund	021-0000-373900	\$ 200.00
[VENDOR] 13247 : JACKSON LEWIS P.C.	7346902	I19-004784	19-001570	07/31/2019	1	Professional services rendered for the month ending May 31, 2019. Invoice #7346902	010-0000-432100	\$ 591.50
	7324599	I19-004785	19-001573	07/31/2019	1	Professional services rendered for the month ending April 30, 2019. RE MAP Contacts Grievance 2015-03 Invoice #7324599	010-0000-432100	\$ 2,093.00
[VENDOR] 2836 : JAMES J. ROCHE & ASSOCIATES	15758	I19-004659	19-000087	07/25/2019	1	Legal services for Local Adjudication Hearings - 7/3 & 7/9/19	010-0000-432100	\$ 1,852.50
	430	I19-004765	19-001568	07/30/2019	1	Legal services regarding Union Negotiations - 5.1.19 - 5.30.19. Invoice #430	010-0000-432100	\$ 6,587.50
	447	I19-004766	19-001568	07/30/2019	1	Legal services regarding Union Negotiations - 6.1.19 - 6.30.19. Invoice #447	010-0000-432100	\$ 2,562.50
[VENDOR] 3333333.2649 : JANA THOMPSON	07242019	I19-004622		07/24/2019	1	Thompson July 20, 2019, \$214 Security Deposit Refund (Sec Dep #300 - \$86 (high boys and bar) - \$214	021-0000-373900	\$ 214.00
[VENDOR] 12929 : JOHNSON CONTROLS SECURITY SOLUTIONS	32542388	I19-004631	19-001545	07/25/2019	1	Service call for fire panel at Metra 153rd station - NO TAX	026-0000-442810	\$ 119.90
[VENDOR] 9999999.318 : JPK CAPITAL	07232019	I19-004535		07/23/2019	1	Refund credit balance	031-0000-229100	\$ 668.31
[VENDOR] 3333333.2644 : JUDITH SALGADO	07192019	I19-004409		07/17/2019	1	Salgado, July 14, 2019, \$300 Security Deposit Refund	021-0000-373900	\$ 300.00
[VENDOR] 3698 : JULIE, INC.	2019-1332	I19-000586	19-000454	08/01/2019	1	2019 locate ticketing service for underground utilities - Street Division portion - 3rd qtr	010-5001-442990	\$ 695.25
	2019-1332	I19-000586	19-000454	08/01/2019	2	2019 locate ticketing service for underground utilities - Utility Division portion - 3rd qtr	031-6001-442990	\$ 2,086.07
[VENDOR] 9455 : KATHLEEN W. BONO CSR	8150	I19-004767	19-001567	07/30/2019	1	Business License Hearing RE: TY Spa taken 3/21/19, transcript ordered 5/7/19 by Mr. Huguelet, Village Prosecutor Invoice #8150	010-0000-432100	\$ 323.70
[VENDOR] 9999999.317 : KEVINA BRONAUGH	07/22/2019	I19-004494		07/22/2019	1	Refund credit balance-final bill 248025	031-0000-229100	\$ 80.64
[VENDOR] 9013 : KNIGHTS OF COLUMBUS	07/06/19	I19-004728	19-000308	07/29/2019	1	Special Recreation 2019 Tootsie Roll Fundraiser	283-4008-490700	\$ 2,400.00
[VENDOR] 13481 : KONE INC.	959293223	I19-004426	19-000586	07/18/2019	1	Monthly elevator maintenance Main Street	282-0000-442910	\$ 588.70

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number		Amount
						Triangle Parking garage - July			
	959293223	I19-004426	19-000586	07/18/2019	2	Monthly elevator maintenance Sportplex - July	283-4007-442910	\$	165.68
	959293223	I19-004426	19-000586	07/18/2019	3	Monthly elevator maintenance Orland Park Health and Fitness Center - July	010-1700-442910	\$	160.00
	959293223	I19-004426	19-000586	07/18/2019	4	Monthly elevator maintenance Cultural Arts Center - July	010-1700-442910	\$	171.40
	959293223	I19-004426	19-000586	07/18/2019	5	Monthly elevator maintenance Village Hall - July	010-1700-442910	\$	171.40
	959293223	I19-004426	19-000586	07/18/2019	6	Monthly elevator maintenance Franklin Loebe Center - July	010-1700-442910	\$	171.40
[VENDOR] 12064 : LAMBUR HYNES	07/16/19	I19-004781	19-001587	07/31/2019	1	Board of Fire and Police Commission travel expense for April, May, June 2019	010-8000-484990	\$	250.00
[VENDOR] 9765 : LANGUAGE IN ACTION, INC.	07/10/19	I19-004677	19-000609	07/25/2019	1	Contracted Spanish Instruction - 6/14-7/12/19	283-4002-490200	\$	264.00
[VENDOR] 3333333.2650 : LARISSA SMITH	07242019	I19-004623		07/24/2019	1	Smith July 21, 2019, \$200 Security Deposit Refund	021-0000-373900	\$	200.00
[VENDOR] 6879 : LIFEGUARD STORE INC.	INV874028	I19-004445	19-001450	07/18/2019	1	V-vac starter kit #985000	283-4005-460240	\$	185.50
	INV874028	I19-004445	19-001450	07/18/2019	2	NA Sport Gallon Sunscreen SPF 50	283-4005-460290	\$	360.00
	INV874028	I19-004445	19-001450	07/18/2019	3	shipping	283-4005-460240	\$	15.00
[VENDOR] 4623 : LINCOLN EQUIPMENT, INC.	38258006	I19-004485	19-001449	07/19/2019	1	Titan Linak Control Box ACP-42-1004	283-4005-461650	\$	470.00
	38258006	I19-004485	19-001449	07/19/2019	2	4-Button Handset Remote ACP-42-1013	283-4005-461650	\$	149.00
	38258006	I19-004485	19-001449	07/19/2019	3	Freight	283-4005-461650	\$	65.00
[VENDOR] 12124 : LOCAL 399 HEALTH & WELFARE TRUST	546623	I19-004595	19-000390	07/24/2019	1	Monthly H&W Plan Administrative Fees - July	092-0000-453800	\$	29,848.00
[VENDOR] 1766 : M.E. SIMPSON COMPANY, INC.	33699	I19-004327	19-000706	07/12/2019	1	Small Meter Testing - 6/18-6/20/19	031-6002-442750	\$	2,484.00
[VENDOR] 12288 : MACCARB, INC.	202A-029841	I19-004413	19-000314	07/18/2019	1	CO2 for CPAC water treatment	283-4005-462500	\$	446.76
	202A-029879	I19-004477	19-000314	07/19/2019	1	CO2 for CPAC water treatment	283-4005-462500	\$	536.55
	202A-029912	I19-004610	19-000314	07/24/2019	1	CO2 for CPAC water treatment	283-4005-462500	\$	402.97
	202A-029953	I19-004722	19-000314	07/29/2019	1	CO2 for CPAC water treatment	283-4005-462500	\$	449.47
	202A-029994	I19-004756	19-000314	07/29/2019	1	CO2 for CPAC water treatment	283-4005-462500	\$	577.14
[VENDOR] 4622 : MAILFINANCE/A NEOPOST USA CO.	N7825572	I19-004639	19-000090	07/25/2019	1	Neopost Machine leasing - 5/17-8/16/19	010-7002-444700	\$	1,047.00
[VENDOR] 9294 : MAP AUTOMOTIVE - CHICAGO	40-511768	I19-004213	19-000115	07/10/2019	1	Warranty battery returns	010-5006-461800	\$	-177.33
	40-512062	I19-004214	19-000115	07/10/2019	1	Battery core returns - 5	010-5006-461800	\$	-75.00
	40-515142	I19-004438	19-000115	07/18/2019	1	Wiper blades/Mini bulbs/Sensor	010-5006-461800	\$	63.35
	40-515142	I19-004438	19-000115	07/18/2019	2	Battery cleaner/Protector	010-5006-461990	\$	9.23
	40-515182	I19-004603	19-000115	07/24/2019	1	2 Batteries	010-5006-461800	\$	255.64
	40-515392	I19-004604	19-000115	07/24/2019	1	Wiper blades/Oil filters	010-5006-461800	\$	72.60
	40-515392	I19-004604	19-000115	07/24/2019	2	Power steering fluid	010-5006-462200	\$	14.94
	40-515956	I19-004646	19-000115	07/25/2019	1	Credit for battery core returns	010-5006-461800	\$	-24.50
	40-517553	I19-004647	19-000115	07/25/2019	1	Alternator	010-5006-461800	\$	241.59
	40-518011	I19-004648	19-000115	07/25/2019	1	Alternator	010-5006-461800	\$	374.21

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 13310 : MARATHON SPORTSWEAR, INC.	37655	I19-004328	19-001223	07/12/2019	1	Gildan Royal Blue Dryblend short sleeve 50/50 Poly T-shirts. 115 Small; 115 Medium; 115 Large 70 XLarge	010-9450-460290 \$	1,888.25
	37655	I19-004328	19-001223	07/12/2019	2	Gildan Royal Blue 8000 50/50 short sleeve shirts <color>. XXL	010-9450-460290 \$	208.25
	37655	I19-004328	19-001223	07/12/2019	3	Gildan Royal Blue Youth Dryblend 8000B short sleeve shirts	010-9450-460290 \$	273.00
	37655	I19-004328	19-001223	07/12/2019	4	Screens: 4 on front; 1 on back.	010-9450-460290 \$	125.00
	37655	I19-004328	19-001223	07/12/2019	5	Delivery	010-9450-460290 \$	58.90
	37655	I19-004328	19-001223	07/12/2019	6	Gildan Royal Blue Dryblend short sleeve 50/50 Poly T-shirt with I AM A VETERAN on the back . 15 Small; 25 Medium; 25 Large 25 XLarge	010-8100-484990 \$	409.50
	37655	I19-004328	19-001223	07/12/2019	7	Gildan Royal Blue 8000 50/50 short sleeve shirts XXL with I AM A VETERAN on back of shirt.	010-8100-484990 \$	119.00
	37655	I19-004328	19-001223	07/12/2019	8	Veteran screen on back of shirts	010-8100-484990 \$	25.00
[VENDOR] 4815 : MARKHAM ASPHALT COMPANY	15874	I19-004250	19-001390	07/10/2019	1	Asphalt material for roadway repairs & restorations - Streets	010-5002-462800 \$	1,086.30
[VENDOR] 8888888.1282 : MARTA PATURZO	21441	I19-004492		08/05/2019	1	Rec Refund	283-0000-204000 \$	139.30
[VENDOR] 1511 : MARTIN IMPLEMENT SALES, INC.	P21621	I19-004462	19-000116	07/18/2019	1	Equipment battery	010-5006-461700 \$	154.30
	P21742	I19-004731	19-000116	07/29/2019	1	Screws	010-5006-461700 \$	11.40
[VENDOR] 9156 : MASS MUTUAL	08/01/2019	I19-004841		08/02/2019	1	401A Mass Mutual Plan #150164 - Individual payment for Edward J Larke - IMRF Retiree 8.31.2019	010-7002-420750 \$	6,608.76
[VENDOR] 2512 : MEADE, INC.	688756	I19-004425	19-000476	07/18/2019	1	Traffic Signal Maintenance - Orland Park jurisdiction - June	010-5002-443700 \$	2,067.00
[VENDOR] 9890 : MEHALEK	07/01/19	I19-004782	19-001590	07/31/2019	1	Secretarial Services for the Board of Fire and Police Commission from 06-01-19 to 06-30-19	010-8000-442520 \$	360.00
	07/01/19	I19-004782	19-001590	07/31/2019	2	postage	010-8000-441600 \$	13.70
[VENDOR] 1530 : MELROSE PYROTECHNICS, INC.	21726	I19-004484	19-001013	07/19/2019	1	Choreographed fireworks display on July 4, 2019 @ Centennial Park	010-9450-442450 \$	25,000.00
[VENDOR] 11507 : METROPOLITAN FAMILY SERVICES - EAN	72843	I19-004525	19-000253	07/22/2019	1	EAP Adminstration Fee - 7/1-9/30/19	010-1100-432600 \$	4,875.00
[VENDOR] 3959 : METROPOLITAN INDUSTRIES, INC.	INV007336	I19-004461	19-001420	07/18/2019	1	Seal Kit 413 2.5X3X12 #476-0637-644	031-6002-461700 \$	1,682.00
	INV007336	I19-004461	19-001420	07/18/2019	2	Freight	031-6002-461700 \$	26.83
[VENDOR] 3333333.2635 : MICHAEL RABIANSKI	20190716	I19-004400		07/16/2019	1	Refund of vehicle stickers, lives in unincorporated Orland Park	010-0000-321200 \$	90.00
[VENDOR] 6641 : MICHAEL T. HUGUELET	27434	I19-004716	19-001565	07/29/2019	1	Local Ordinance and Bridgeview Court ticket prosecution legal fees - June	010-0000-432100 \$	4,831.25
[VENDOR] 2842 : MID AMERICA TREE & LANDSCAPE, INC.	3319	I19-004615	18-001528	07/24/2019	1	Tree planting - 5 trees in parkway on Constitution Drive	054-0000-443500 \$	1,950.00



Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 11035 : MIDWEST ANIMAL HOSPITAL	842517	I19-004544	19-001485	07/23/2019	1	Boarding For Rescue Cats per Invoice #842517	010-7002-442600	\$ 64.00
	842517	I19-004544	19-001485	07/23/2019	2	Animal Intake and Impound Charges	010-7002-442600	\$ 70.00
	842517	I19-004544	19-001485	07/23/2019	3	Rabies - 1 Year Booster Shot	010-7002-442600	\$ 34.00
[VENDOR] 12736 : MINERAL MASTERS	00044385	I19-004332	19-000315	07/12/2019	1	Sodium hypochlorite/Hydrochloric acie	283-4005-462500	\$ 2,161.00
	00044440	I19-004723	19-000315	07/29/2019	1	Sodium hypochlorite - delivered	283-4005-462500	\$ 1,947.00
	00044457	I19-004748	19-000315	07/29/2019	1	Sodium hypochlorite w/pool bleach	283-4005-462500	\$ 48.00
[VENDOR] 3075 : MUNICIPAL CLERKS OF S/W SUBURBS	07/15/19	I19-004479	19-001285	07/19/2019	1	Village Clerk- 2019-2020 Membership Dues - Municipal Clerks Of S/W Suburbs	010-1200-429200	\$ 20.00
[VENDOR] 12387 : MUNICIPAL COLLECTIONS OF AMERICA	06/30/19	I19-004688	19-001572	07/25/2019	1	OPREC June Activity	283-4001-431100	\$ 132.43
	06/30/19	I19-004689	19-001572	07/25/2019	1	OPLORD Activity	010-0000-431100	\$ 429.74
	06/30/19	I19-004690	19-001572	07/25/2019	1	OPRFLX Activity	010-0000-431100	\$ 393.83
	06/30/19	I19-004691	19-001572	07/25/2019	1	OPWATR Activity	031-1400-431100	\$ 468.60
	06/30/19	I19-004692	19-001572	07/25/2019	1	OPLADD Activity	010-0000-431100	\$ 348.71
	06/30/19	I19-004693	19-001572	07/25/2019	1	OPPADD Activity	010-0000-431100	\$ 1,347.07
	06/30/19	I19-004694	19-001572	07/25/2019	1	OPPARK Activity	010-0000-431100	\$ 3,308.28
[VENDOR] 3806 : NATIONAL SEED COMPANY	588444SI	I19-004421	19-000260	07/18/2019	1	White marking lime (chalk) for athletic fields	283-4003-461600	\$ 538.80
	588529SI	I19-004548	19-000260	07/23/2019	1	White marking lime (chalk) for athletic fields/Rapid Dry	283-4003-461600	\$ 909.80
	588575SI	I19-004654	19-001524	07/25/2019	1	Ranger Pro 30 Gal. Drum, includes shipping	283-4003-463300	\$ 450.00
[VENDOR] 1593 : NEOPOST USA, INC.	07/25/19	I19-004720		07/25/2019	1	Postage	010-0000-150110	\$ 4,000.00
	15788741	I19-004755	19-001508	07/29/2019	1	IN-INK 67 for postage machine IN700 series	010-1400-460100	\$ 280.00
[VENDOR] 10344 : NESCI	05/22/19	I19-003817	19-001221	08/01/2019	1	Ntl. Night Out Against Crime Cold Blooded Creatures entertainment 08-06-19	010-7002-442450	\$ 500.00
[VENDOR] 10592 : NEXT DAY PLUS	5142592	I19-004411	19-001427	07/18/2019	1	Black ink cartridge #CF410X	283-4005-460100	\$ 124.79
	5143103	I19-004468	19-000184	07/19/2019	1	Clerk's office Xerox 7845 copier maintenance - June	010-1200-443600	\$ 219.71
	5143130	I19-004469	19-000038	07/19/2019	1	Evidence Room Copier Maintenance - June	010-7002-443600	\$ 62.07
	5143131	I19-004470	19-000661	07/19/2019	1	2019 Xerox C70 copier charges-Rec Admin - June	283-4001-443600	\$ 1,616.39
	5143132	I19-004471	19-000125	07/19/2019	1	Copier Maintenance - Xerox Workcenter 7855 (at Sportsplex) - June	283-4007-443600	\$ 230.40
	5143134	I19-004472	19-000630	07/19/2019	1	Copier Maintenance - for Xerox C 1106 in Mayor's office - June	010-1500-443600	\$ 42.41
	5143135	I19-004473	19-000233	07/19/2019	1	Copier Maintenance on Xerox WorkCentre 7225, serial number LX5602016 - June	283-4003-443600	\$ 39.20
	5143144	I19-004474	19-000663	07/19/2019	1	Copier Maintenance - Xerox 7855 Finance - June	010-1400-443600	\$ 107.65
	5143124	I19-004599	19-000122	07/24/2019	1	Maintenance Agreement for Building and Planning HP MFP M880 Copiers - June	010-2001-443600	\$ 594.98
	5143122	I19-004600	19-001022	07/24/2019	1	Monthly copier usage and maintenance fees for administration and lobby copiers - June	010-1100-443600	\$ 172.36
	5143123	I19-004601	19-000591	07/24/2019	1	V&E (CNF8G2W8TP and PW parts (CNF8G35GMS) black and white copiers usage - June	010-5001-443600	\$ 3.82

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	5143123	I19-004601	19-000591	07/24/2019	2	PW Office copier (MXBCG4917F) black & white/color usage - June	031-6001-443600	\$ 267.57
	5143966	I19-004664	19-001464	07/25/2019	1	MSE Brand Series P2035/P2055 Toner (2,300 Yield) #CE505A	010-7002-460100	\$ 127.38
	5143966	I19-004664	19-001464	07/25/2019	2	MSE Brand Series M401/M425 H/Y Toner (6,900 Yield) #CF280X	010-7002-460100	\$ 250.58
	5143966	I19-004664	19-001464	07/25/2019	3	MSE Brand Series M402/M426 H/Y Toner (9,000 Yield) #CF226X	010-7002-460100	\$ 144.89
	5143966	I19-004664	19-001464	07/25/2019	4	MSE Brand Series CP4025/4525/CM4540 Supplies Black (8,500 Yield) #CE260A	010-7002-460100	\$ 127.99
[VENDOR] 1597 : NORLAB, INC.	81887	I19-004752	19-001499	07/29/2019	1	Liquid Tracing Dye (Fluorescent Yellowgreen)	031-6003-462500	\$ 208.00
	81887	I19-004752	19-001499	07/29/2019	2	1 Box Toilet Dye Packets (Blue)	031-6002-460290	\$ 64.00
	81887	I19-004752	19-001499	07/29/2019	3	Freight Cost	031-6002-460290	\$ 27.00
[VENDOR] 13800 : NOVA QUARTER HORSES, INC.	1348	I19-004606	19-000166	07/24/2019	1	2 Horseback riding lesson packages - Kleis	283-4002-490200	\$ 310.00
	1327	I19-004685	19-000166	07/25/2019	1	Horseback riding lessons/camps - June	283-4002-490200	\$ 1,940.00
	1355	I19-004686	19-000166	07/25/2019	1	Horseback riding lessons/camps - July	283-4002-490200	\$ 2,400.00
[VENDOR] 7087 : O'CONNOR	07/15/19	I19-004780	19-001588	07/31/2019	1	Board of Fire and Police Commission travel expense for April, May, June 2019	010-8000-484990	\$ 250.00
[VENDOR] 13884 : ONE UP SIGNS, LLC	2019-14478	I19-004262	19-000893	07/11/2019	1	Stickers for banners and yard sale signs- per estimate 2019-7035	283-4007-460300	\$ 268.60
	2019-14668	I19-004443	19-001434	07/18/2019	1	10"H x 120"W Banner with Grommets (artwork to be sent)	010-9450-460300	\$ 50.00
	2019-14668	I19-004443	19-001434	07/18/2019	2	18"H x 24"W yard signs (artwork to follow)	010-9450-460300	\$ 260.00
[VENDOR] 13306 : ONSOLVE INTERMEDIATE HOLDING COMPANY	INV54661786880	I19-003890	19-001184	06/26/2019	1	CodeRED annual service 06/01/2019 - 05/31/2020	010-1600-442850	\$ 22,000.00
[VENDOR] 1623 : ORLAND BOWL, INC.	07/11/19	I19-004717	19-001509	07/29/2019	1	5 large cheese pizzas, 5 large sausage pizzas, 6 pitchers of pop for Boling with Cops participants	010-7002-464100	\$ 183.50
[VENDOR] 1612 : ORLAND PARK BAKERY	15098	I19-004665	19-000037	07/25/2019	1	Baked Goods	010-7002-460150	\$ 26.99
	18511	I19-004667	19-001532	07/25/2019	1	1/2 Sheet Layer Cake, Invoice 18511, Donna Kouba retirement Cake	010-1600-460150	\$ 73.99
[VENDOR] 1617 : ORLAND PARK POSTMASTER	07/25/19	I19-004644	19-001323	07/25/2019	1	Distribution of the 2019 Fall Program Guide to 26,500 residents through the Orland Park Post Office	283-4001-441600	\$ 7,112.80
[VENDOR] 14836 : PACE SUBURBAN BUS	549559/549926	I19-004768	19-000520	07/30/2019	1	\$100.00 monthly service fee - July/Partial June	010-5003-444500	\$ 162.00
	552683	I19-004853	19-000520	08/02/2019	1	\$100.00 monthly service fee - July	010-5003-444500	\$ 100.00
[VENDOR] 13494 : PALOS MEDICAL GROUP, LLC	06/30/19	I19-004719	19-001502	07/29/2019	1	Annual medical exams for Sworn Personnel, Martyn/Grutzius	010-7002-429500	\$ 510.00
[VENDOR] 14069 : PASSPORT LABS, INC.	INV-97885	I19-004549	19-000474	07/23/2019	1	Monthly mobile pay parking transaction fees - June	026-0000-322940	\$ 2,064.23
[VENDOR] 13205 : PAVLETIC EYECARE	63259	I19-004761	19-001077	07/30/2019	1	Pre-employment eye exams for full time	010-8000-429500	\$ 45.00

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
						sworn officers - Balance due for Landin		
[VENDOR] 12510 : PETERSON, JOHNSON & MURRAY CHICAGO, LLC	11990	I19-004769	19-001566	07/30/2019	1	Legal services regarding MAP 159 OP Retiree Health Ins Grievance. Services and costs through April 30, 2019 - Invoice #11990	010-0000-432100	\$ 1,976.06
	12198	I19-004770	19-001566	07/30/2019	1	Legal services - MAP159 Orland Park Retiree Health insurance Grievance. Services and costs through: May 31, 2019. Invoice #12198	010-0000-432100	\$ 64.50
	12367	I19-004773	19-001566	07/30/2019	1	Legal services - MAP159 Orland Park Retiree Health insurance Grievance. Services and costs through: June 30, 2019. Invoice #12367	010-0000-432100	\$ 129.00
[VENDOR] 14193 : PETROLEUM TRADERS CORPORATION	1422957	I19-004609	19-000078	07/24/2019	1	Gas - July	010-5006-462100	\$ 16,104.60
[VENDOR] 10889 : PIOTROWSKI	462252	I19-004434	19-001256	07/18/2019	1	Mini Junior and Junior Golf - 6/6-7/13/19	283-4002-490200	\$ 983.25
	462252	I19-004434	19-001256	07/18/2019	2	Adult Golf - 6/11-7/16/19	283-4002-490200	\$ 177.75
[VENDOR] 6296 : PIZZO & ASSOCIATES, LTD.	21719	I19-004452	19-000392	07/18/2019	1	Green Knoll Pond Stewardship - June	031-6007-443500	\$ 341.00
	21720	I19-004453	19-000392	07/18/2019	1	Lakeshore North Pond Stewardship - June	031-6007-443500	\$ 1,408.00
	21721	I19-004454	19-000392	07/18/2019	1	Laurel Hills Pond Stewardship - June	031-6007-443500	\$ 567.00
	21722	I19-004455	19-000392	07/18/2019	1	Marley Blvd. Middle Pond Stewardship - June	031-6007-443500	\$ 1,126.00
	21723	I19-004456	19-000392	07/18/2019	1	Marley Blvd. South Pond Stewardship - June	031-6007-443500	\$ 961.00
	21724	I19-004457	19-000392	07/18/2019	1	Mill Creek Pond Stewardship - June	031-6007-443500	\$ 351.00
	21725	I19-004458	19-000392	07/18/2019	1	Persimmon Meadow Pond Stewardship - June	031-6007-443500	\$ 961.00
	21726	I19-004459	19-000392	07/18/2019	1	Preston Pond Stewardship - June	031-6007-443500	\$ 682.00
	21727	I19-004460	19-000392	07/18/2019	1	Royal Oaks Pond Stewardship - June	031-6007-443500	\$ 961.00
	21769	I19-004516	19-000702	07/22/2019	1	Wooded Path II Estates Stewardship Outlot A - 2nd of 3 visits	031-6007-443500	\$ 560.00
	21770	I19-004517	19-000702	07/22/2019	1	Wooded Path II Estates Stewardship Outlot D - 2nd of 3 visits	031-6007-443500	\$ 1,110.00
	21771	I19-004518	19-000702	07/22/2019	1	Wooded Path II Estates Stewardship Outlot E - 2nd of 3 visits	031-6007-443500	\$ 328.00
	21772	I19-004519	19-000702	07/22/2019	1	Wooded Path II Estates Stewardship Outlot G - 2nd of 3 visits	031-6007-443500	\$ 1,110.00
[VENDOR] 12641 : POSPAPER.COM	4001057	I19-004671	19-001155	07/25/2019	1	4"x80' Premium Heavy Thermal Paper - 3/4 Core (O.D. 2.25) 36 Rolls per case #19565DT	010-7002-460100	\$ 1,998.00
[VENDOR] 14942 : POSSIBILITY PLACE NURSERY, INC	00116581	I19-004439	19-001453	07/18/2019	1	1 Flat - Obedient Plant ZPHYVIRG-32	031-6007-463300	\$ 45.00
	00116581	I19-004439	19-001453	07/18/2019	2	1 Flat - Halbred Leaved Rose ZHUBLAEV-32	031-6007-463300	\$ 45.00
[VENDOR] 9516 : PRAIRIE STATE VETERINARY CLINIC	144938	I19-004597	19-001478	07/24/2019	1	Heartgard/Simparica for Maverick, invoice 144938	010-7002-460200	\$ 141.75
[VENDOR] 10621 : PROSHRED SECURITY	100132105	I19-004514	19-000034	07/22/2019	1	Shredding	010-7002-442990	\$ 135.00
[VENDOR] 1605 : RAY O'HERRON CO., INC.	1935907-IN	I19-004420	19-001399	07/18/2019	1	Duty belt, BW #7950 series. Item number 2212X	010-7002-460190	\$ 51.50
	1935907-IN	I19-004420	19-001399	07/18/2019	2	Freight	010-7002-460190	\$ 8.42
[VENDOR] 1701 : RELIABLE FIRE EQUIPMENT CO.	731602	I19-004817	19-001595	08/01/2019	1	Fire extinguisher inspection - Parking Garage	282-0000-442810	\$ 350.60
	731606	I19-004818	19-001595	08/01/2019	1	Fire extinguisher inspection - Franklin Loebe	010-1700-442810	\$ 501.20

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						Center			
	731607	I19-004819	19-001595	08/01/2019	1	Fire extinguisher inspection - Village Hall	010-1700-442810	\$	336.55
	731608	I19-004820	19-001595	08/01/2019	1	Fire extinguisher inspection - Rec Admin Building	010-1700-442810	\$	352.35
	731609	I19-004821	19-001595	08/01/2019	1	Fire extinguisher inspection - Civic Center	021-1800-442810	\$	256.10
	731610	I19-004822	19-001595	08/01/2019	1	Fire extinguisher inspection - Metra 143rd warming shelter	026-0000-442810	\$	270.45
	731611	I19-004823	19-001595	08/01/2019	1	Fire extinguisher testing - Museum and Building Maintenance	010-1700-442810	\$	94.95
	731611	I19-004823	19-001595	08/01/2019	1	Fire extinguisher testing - Museum and Building Maintenance	028-0000-442810	\$	150.00
	731612	I19-004824	19-001595	08/01/2019	1	Fire extinguisher inspection - Parks Admin Building	010-1700-442810	\$	75.05
	731613	I19-004825	19-001595	08/01/2019	1	Fire extinguisher inspection - John Humphrey complex	010-1700-442810	\$	90.10
	731614	I19-004826	19-001595	08/01/2019	1	Fire extinguisher inspection - Cultural Arts Center	010-1700-442810	\$	241.40
	731615	I19-004827	19-001595	08/01/2019	1	Fire extinguisher inspection - George Brown Commons	010-1700-442810	\$	81.85
	731616	I19-004828	19-001595	08/01/2019	1	Fire extinguisher inspection - Police Department	010-1700-442810	\$	560.45
	731617	I19-004829	19-001595	08/01/2019	1	Fire extinguisher inspection - Police Department	010-1700-442810	\$	402.75
	731619	I19-004831	19-001595	08/01/2019	1	Fire extinguisher inspection - Metra 153rd warming station	026-0000-442810	\$	22.95
	731620	I19-004832	19-001595	08/01/2019	1	Fire extinguisher inspection - Metra 153rd North warming station	026-0000-442810	\$	22.95
	731621	I19-004833	19-001595	08/01/2019	1	Fire extinguisher inspection - Metra 153 warming shelter	026-0000-442810	\$	25.70
	731622	I19-004834	19-001595	08/01/2019	1	Fire extinguisher inspection - Metra 179th warming shelter	026-0000-442810	\$	25.70
	731623	I19-004835	19-001595	08/01/2019	1	Fire extinguisher testing - Sportsplex	283-4007-442810	\$	511.40
	731624	I19-004836	19-001595	08/01/2019	1	Fire extinguisher inspection -Public Works including Utility remote sites	010-1700-442810	\$	678.05
	731624	I19-004836	19-001595	08/01/2019	1	Fire extinguisher inspection -Public Works including Utility remote sites	031-6001-442810	\$	450.00
[VENDOR] 13839 : RJN GROUP, INC.	343802	I19-004536	19-001310	07/23/2019	1	2019 Professional Engineering Sanitary Sewer Strategic Flow Monitoring through 6/14/19	031-6003-443800	\$	4,885.00
	342004	I19-004537	19-000710	07/23/2019	1	2019 Comprehensive Sanitary Sewer System Evaluation through 6/14/19	031-6003-443800	\$	11,905.86
[VENDOR] 14209 : ROBERTSON	06/16/19	I19-004779	19-001589	07/31/2019	1	Board of Fire and Police Commission travel expense for April, May, June 2019	010-8000-484990	\$	250.00
[VENDOR] 12432 : ROTHSCHILD, BARRY & MYERS, LLP	8672	I19-004771	19-001569	07/30/2019	1	Legal services rendered through May 31, 2019 RE: Joseph McGreal. Invoice 8672	010-0000-432100	\$	2,268.75
	8696	I19-004772	19-001569	07/30/2019	1	Legal services rendered through June 30, 2019 RE: Joseph McGreal. Invoice 8696	010-0000-432100	\$	165.00
[VENDOR] 13128 : RUSH TRUCK CENTER JOLIET	3015662129	I19-004669	19-000071	07/25/2019	1	Brake module/Exhaust pipes/Clamps	010-5006-461800	\$	1,339.27
	3015713564	I19-004710	19-000071	07/26/2019	1	Credit for brake module/Gasket/Bolt returns. Original invoice 3015662129	010-5006-461800	\$	-166.28
[VENDOR] 13651 : RUSSO POWER EQUIPMENT CO.	5769381	I19-004237	19-000385	07/10/2019	1	40" Reacher	010-5002-460170	\$	99.96

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	5894802	I19-004238	19-000385	07/10/2019	1	Forestry tools - Box rake/Scoop	010-5002-460170	\$ 88.97
	5894802	I19-004238	19-000385	07/10/2019	2	Safety gloves	010-5002-464700	\$ 51.87
	5912237	I19-004239	19-000385	07/10/2019	1	Forestry tools - Chain loops/Bars/Scoops	010-5002-460170	\$ 305.82
	5912237	I19-004239	19-000385	07/10/2019	2	Oil	010-5002-461990	\$ 36.80
	5972297	I19-004240	19-000385	07/10/2019	1	Forestry tools - Chain loops	010-5002-460170	\$ 51.66
	5972297	I19-004240	19-000385	07/10/2019	2	Safety gloves	010-5002-464700	\$ 29.72
	5972297	I19-004240	19-000385	07/10/2019	3	Oil	010-5002-461990	\$ 27.90
	6115879	I19-004242	19-000385	07/10/2019	1	Forestry supplies & tools - Tamper/Brooms/Trimmer spool	010-5002-460170	\$ 144.96
	6186025	I19-004441	19-001460	07/18/2019	1	Echo Water Pump item #WP1000	283-4003-460180	\$ 327.99
	6186025	I19-004441	19-001460	07/18/2019	2	NUF Safari 20SG (12oz)item #10594164	283-4003-463300	\$ 119.99
	6186025	I19-004441	19-001460	07/18/2019	3	Bifen 7.9F Select (1 Gal)item #BIFEN7.9FGALLON	283-4003-463300	\$ 45.99
	6186025	I19-004441	19-001460	07/18/2019	4	Barrel Pump/ Hd Item #244862	283-4003-460180	\$ 34.99
[VENDOR] 14334 : RUTLEDGE PRINTING COMPANY	137625	I19-004330	19-001463	07/12/2019	1	11,000 inserts for Orland Concert in the Park mailing. 70# Lynx Offset 3.66 x 8.5 white flat	010-9450-460300	\$ 427.60
	137625	I19-004330	19-001463	07/12/2019	2	freight cost for inserts for Orland Concert in the Park mailing.	010-9450-460300	\$ 44.09
[VENDOR] 12483 : SCHAAF EQUIPMENT COMPANY	1000056994	I19-004521	19-000069	07/22/2019	1	Chainsaw repair	010-5006-443200	\$ 113.50
	1000056937	I19-004652	19-000069	07/25/2019	1	Hedge trimmer repair	010-5006-443200	\$ 85.00
	1000056940	I19-004653	19-000069	07/25/2019	1	Equipment throttle cable	010-5006-461700	\$ 52.62
[VENDOR] 2452 : SECRETARY OF STATE	07/11/19	I19-004325	19-001501	07/12/2019	1	Confidential License Plate Renewal for Unit #1432 & #1440	010-7002-484100	\$ 202.00
	07/25/19	I19-004851	19-001559	08/02/2019	1	License Plate Renewal for Unit #1457, Plate #928087, Exp. 8/31/19	010-7002-484100	\$ 101.00
	07/25/19	I19-004852	19-001562	08/02/2019	1	License Plate Renewal for Unit #1458, Plate #928086, Exp. 8/2019	010-7002-484100	\$ 101.00
[VENDOR] 13345 : SENSYS GATSO GROUP	2019-1832	I19-004424		07/18/2019	1	Paid citations - MCOA Collections - May 2019	010-0000-372300	\$ 1,836.00
[VENDOR] 3037 : SERVICE SANITATION, INC.	06/28/19	I19-004419	19-000028	07/18/2019	1	Portable toilets for parks and ball fields - July	283-4003-444550	\$ 2,178.00
	7757804	I19-004520	19-000028	07/22/2019	1	Portable toilets - Cent. Park extra service	283-4003-444550	\$ 140.00
	7675764	I19-004672	19-000977	07/25/2019	1	8 Standard and 2 ADA porta-potties for 4th of July	010-9450-444550	\$ 650.00
	7645826	I19-004673	19-000977	07/25/2019	1	2 Standard porta-potties for 4th of July - 153rd St. Metra parking lot.	010-9450-444550	\$ 114.00
	7761684	I19-004678	19-000028	07/25/2019	1	Portable toilet extra svcs - Cachey Park	283-4003-444550	\$ 60.00
	7761686	I19-004679	19-000028	07/25/2019	1	Portable toilet extra svc - Village Square Park	283-4003-444550	\$ 20.00
	7764239	I19-004681	19-000028	07/25/2019	1	Portable toilets extra svc - Cent. Park	283-4003-444550	\$ 80.00
	7761381	I19-004695	19-000028	07/25/2019	1	Portable toilets - Increase service - Centennial Park	283-4003-444550	\$ 360.00
[VENDOR] 14875 : SEWERTECH LLC	1910	I19-004553	19-001011	07/23/2019	1	2019 Sanitary Sewer Cleaning and Televising through 6/28/19	031-6003-443800	\$ 35,142.85
[VENDOR] 3333333.2646 : SHEREEN ABDALLAH	07/19/2019	I19-004493		07/19/2019	1	Abdallah June 4, 2019, \$200 Security Deposit Refund.	021-0000-373900	\$ 200.00
[VENDOR] 7788 : SHUTTS	05/30/19	I19-003818	19-001342	08/01/2019	1	NNOAC, August 6, 2019 face painting	010-7002-442450	\$ 230.00

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[VENDOR] 5561 : SIEGEL	823544	I19-004758	19-000291	07/29/2019	1	Make Money Babysitting program - 7/13/19	283-4002-490200	\$ 390.00
[VENDOR] 2244 : SIR SPEEDY PRINTING #6129	14074	I19-004529	19-000887	07/22/2019	1	Numbered Refund Forms (beginning with number 22001)	283-4001-460140	\$ 120.50
[VENDOR] 14527 : SITEONE LANDSCAPE SUPPLY, LLC	91372021-001	I19-004616	19-000286	07/24/2019	1	Irrigation repair parts	010-1900-463300	\$ 151.34
	91372021-001	I19-004616	19-000286	07/24/2019	2	Wrench	283-4003-460170	\$ 10.75
[VENDOR] 14206 : SKYHAWKS CHICAGO GREAT LAKES	177018092	I19-004271	19-001294	07/11/2019	1	Skyhawks Youth Programs - Track & Field camp - 6/17-6/21/19	283-4007-490200	\$ 1,635.00
	177018093	I19-004582	19-001294	07/24/2019	1	Skyhawks Pre-School Soccer - 6/4-6/27/19	283-4007-490200	\$ 493.50
	177018094	I19-004583	19-001294	07/24/2019	1	Skyhawks Pre-School Soccer - 6/4-6/27/19	283-4007-490200	\$ 1,128.00
	177018095	I19-004584	19-001294	07/24/2019	1	Skyhawks Pre-School Multi-Sport Camp - 6/24-6/28/19	283-4007-490200	\$ 1,798.50
	177018096	I19-004585	19-001294	07/24/2019	1	Skyhawks Youth Basketball Camp - 7/1-7/5/19	283-4007-490200	\$ 867.75
[VENDOR] 9938 : SMITH DAWSON & ANDREWS	1009399	I19-004427	19-000329	07/18/2019	1	Intergovernmental relations services - FY19 Federal Lobbyist - July	010-0000-432850	\$ 3,333.33
[VENDOR] 7765 : SOLARIS ROOFING SOLUTIONS, INC	33823	I19-004541	19-000210	07/23/2019	1	Roof repairs - FLC	010-1700-443100	\$ 404.50
[VENDOR] 14015 : SOLUTION 3 GRAPHICS	128442	I19-004662	19-001411	07/25/2019	1	250 business cards for Rich Rittenbacher	031-6001-460140	\$ 22.45
	128442	I19-004662	19-001411	07/25/2019	2	250 business cards for Bill Dahlman	010-5001-460140	\$ 22.45
	128516	I19-004663	19-001455	07/25/2019	1	250 business cards each for 6 employees: Tina Bilecki, Michael Coleman, Kryz Kociolek, Jason Zorena, Kyle Quinn and Gerianne Flannery	010-2001-460140	\$ 98.70
[VENDOR] 9241 : SOUND WORKS PRODUCTION	9275-2	I19-004476	19-000294	07/19/2019	1	4th of July stage, sound & lights per contract #9275-1	010-9450-444500	\$ 4,975.00
[VENDOR] 5002 : SOUTHTOWN PAINT & WALLPAPER CO	001084324	I19-004512	19-000212	07/22/2019	1	Painting supplies - BM	010-1700-461300	\$ 261.86
	001084324	I19-004512	19-000212	07/22/2019	2	Paint - Civic Center	021-1800-461300	\$ 60.00
[VENDOR] 3475 : SOUTHWEST TOWN	SI2043853	I19-004635	19-001531	07/25/2019	1	Labor charge to repair RTU #1	010-1700-443100	\$ 946.00
	SI2043853	I19-004635	19-001531	07/25/2019	2	Truck and travel charge	010-1700-443100	\$ 151.00
	SI2043853	I19-004635	19-001531	07/25/2019	3	Parts to repair RTU # 1	010-1700-443100	\$ 332.66
[VENDOR] 3333333.2640 : STACEY BREWTON	07172019	I19-004406		07/17/2019	1	Brewton July 13, 2019, \$200 Security Deposit Refund	021-0000-373900	\$ 200.00
[VENDOR] 12785 : STAR UNIFORMS	185066	I19-004543	19-000998	07/23/2019	1	V-Neck Sweater Item number 2026 1-size Med 1-Size small	010-7002-460190	\$ 119.90
	185066	I19-004543	19-000998	07/23/2019	2	Women's White short sleeve shirt size 34. Item number 152R6600	010-7002-460190	\$ 155.85
[VENDOR] 13359 : STEINER ELECTRIC COMPANY	S006396613.001	I19-004513	19-000213	07/22/2019	1	Electrical supplies - Metra stations	026-0000-461200	\$ 16.95
	S006390193.001	I19-004596	19-000213	07/24/2019	1	Miniature circuit breaker/Electrical supplies - Metra stations	026-0000-461200	\$ 243.85
[VENDOR] 14958 : STM READER, LLC	2176	I19-004734	19-001542	07/29/2019	1	1/4 page ads to run 7/11, 18 & 25 in all zones	010-9450-442300	\$ 1,200.00

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						of The Reader. Includes online cubes and leaders.		
[VENDOR] 10771 : STUDIO GC, INC. ARCHITECTS	19031.01	I19-004786	19-000876	07/31/2019	1	Facility Condition Assessment and Replacement Plan for Village of Orland Park - 54 Park Facilities through 6/30/19	283-4003-432800	\$ 3,375.00
[VENDOR] 7112 : SUBURBAN LABORATORIES, INC.	166709	I19-004412	19-000348	07/18/2019	1	Chloride testing for Tinley Creek, Mill Creek, and Long Run Creek	031-6007-442990	\$ 435.00
	167091	I19-004617	19-000348	07/24/2019	1	Chloride testing for Tinley Creek, Mill Creek, and Long Run Creek	031-6007-442990	\$ 320.00
	165415CM	I19-004712	19-000348	07/26/2019	1	Credit for invoice that was paid before a revised invoice was received	031-6007-442990	\$ -50.00
	167272	I19-004796	19-000348	07/31/2019	1	Chloride testing for Tinley Creek, Mill Creek, and Long Run Creek	031-6007-442990	\$ 220.00
[VENDOR] 14068 : THE COP FIRE SHOP	118293	I19-004640	19-000770	07/25/2019	1	Flying cross pants. Item number 38200	010-7002-460190	\$ 94.00
	118293	I19-004640	19-000770	07/25/2019	2	Elbeco long sleeve navy shirts. Item number Z310	010-7002-460190	\$ 138.00
	118293	I19-004640	19-000770	07/25/2019	3	Bianchi duty belt. Item number 22125	010-7002-460190	\$ 54.00
	118293	I19-004640	19-000770	07/25/2019	4	Bianchi inner belt. Item number 17707	010-7002-460190	\$ 25.00
	118293	I19-004640	19-000770	07/25/2019	5	Bianchi mag pouch. Item number 0074	010-7002-460190	\$ 38.00
	118293	I19-004640	19-000770	07/25/2019	6	Bianchi BW glove case. Item number 22962	010-7002-460190	\$ 21.00
	118293	I19-004640	19-000770	07/25/2019	7	Bianchi BW cuff case. Item number 22178	010-7002-460190	\$ 35.00
	118293	I19-004640	19-000770	07/25/2019	8	Boston leather OC holder. Item number 5527	010-7002-460190	\$ 28.50
	118293	I19-004640	19-000770	07/25/2019	9	ASP baton item number 52411	010-7002-460190	\$ 110.00
	118293	I19-004640	19-000770	07/25/2019	10	ASP BW holder item number 5527	010-7002-460190	\$ 48.00
	118293	I19-004640	19-000770	07/25/2019	11	Silver name plates Item number DTS-500	010-7002-460190	\$ 20.00
	118293	I19-004640	19-000770	07/25/2019	12	Midway dress hat. Item number 5SWNV	010-7002-460190	\$ 49.00
	118447	I19-004641	19-000712	07/25/2019	1	Women's short sleeve light blue shirts. Item number 1526625	010-7002-460190	\$ 168.00
	118447	I19-004641	19-000712	07/25/2019	2	Women's long sleeve light blue shirts. Item number 102W6625	010-7002-460190	\$ 168.00
	118447	I19-004641	19-000712	07/25/2019	3	Garrison BW leather belt with silver buckle. Item number 6505-3	010-7002-460190	\$ 25.00
	118447	I19-004641	19-000712	07/25/2019	4	Women's dress pants. Item number 38200W	010-7002-460190	\$ 129.00
	118447	I19-004641	19-000712	07/25/2019	5	silver name plates	010-7002-460190	\$ 10.00
	118447	I19-004641	19-000712	07/25/2019	6	Zip front sweater. Item number 4010	010-7002-460190	\$ 55.00
	118448	I19-004642	19-000712	07/25/2019	1	Women's short sleeve light blue shirts. Item number 1526625	010-7002-460190	\$ 168.00
	118448	I19-004642	19-000712	07/25/2019	2	Women's long sleeve light blue shirts. Item number 102W6625	010-7002-460190	\$ 168.00
	118448	I19-004642	19-000712	07/25/2019	3	Garrison BW leather belt with silver buckle. Item number 6505-3	010-7002-460190	\$ 25.00
	118448	I19-004642	19-000712	07/25/2019	4	Women's dress pants. Item number 38200W	010-7002-460190	\$ 129.00
	118448	I19-004642	19-000712	07/25/2019	5	silver name plates	010-7002-460190	\$ 10.00
	118448	I19-004642	19-000712	07/25/2019	6	Zip front sweater. Item number 4010	010-7002-460190	\$ 55.00
[VENDOR] 9646 : THOMSON REUTERS - WEST	840560870	I19-004630	19-000040	07/25/2019	1	Background checks - June	010-7002-442850	\$ 342.99
[VENDOR] 14167 : TITAN MECHANICAL CORP	SV-1932-7-19	I19-004632	19-001530	07/25/2019	1	Rodded 6" sewer line and replaced clean out plug - 143rd St Metra Station	026-0000-443100	\$ 1,066.71

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 14723 : TOTAL ADMINISTRATIVE SERVICES CORPORATION	IN1506700	I19-004798	19-001503	07/31/2019	1	Quarterly Shareholder Service Fees	060-0000-432990	\$ 830.24
	IN1549667	I19-004799	19-000577	07/31/2019	1	HRA Monthly Administrative Fee - June	060-0000-432990	\$ 125.00
[VENDOR] 9792 : TOTAL BUILDING SERVICE, INC.	0048241-IN	I19-004480	19-000350	07/19/2019	1	Contract cleaning - Village buildings (VH, Museum, GBC, PW, BM Shop, Rec Admin/Learning Ally, FLC, CAC, Police) - July	010-1700-442930	\$ 18,126.83
	0048241-IN	I19-004480	19-000350	07/19/2019	2	Contract cleaning - Civic Center - July	021-1800-442930	\$ 1,450.00
	0048241-IN	I19-004480	19-000350	07/19/2019	3	Contract cleaning - Metra - July	026-0000-442930	\$ 924.69
	0048241-IN	I19-004480	19-000350	07/19/2019	4	Contract Cleaning - Sportsplex SUMMER - July	283-4007-442930	\$ 9,701.83
[VENDOR] 1847 : TRANE	6438118	I19-004465	19-000216	07/19/2019	1	HVAC belts/Filters - Building Maintenance	010-1700-461700	\$ 659.72
	6455935	I19-004466	19-000216	07/19/2019	1	HVAC tool-Coil gun probe - Building Maintenance	010-1700-460170	\$ 119.60
	6455935	I19-004466	19-000216	07/19/2019	2	Coil cleaning supplies	010-1700-461100	\$ 285.00
	6526020	I19-004467	19-000216	07/19/2019	1	HVAC belts/Filters - Building Maintenance	010-1700-461700	\$ 116.50
	6583388	I19-004509	19-000216	07/22/2019	1	HVAC belts/Filters - Building Maintenance	010-1700-461700	\$ 132.87
	6583510	I19-004510	19-000216	07/22/2019	1	HVAC belts/Filters - Building Maintenance	010-1700-461700	\$ 329.15
[VENDOR] 9999999.316 : TRAVELERS HAVEN INC	071619	I19-004373		07/16/2019	1	Refund-overpayment of final charges 251827	031-0000-229100	\$ 147.26
[VENDOR] 14020 : TRIMARK MARLINN LLC	2554403	I19-004718	19-000966	07/29/2019	1	Taste of Orland Park Beer Cups 2019 per quote dated 4/10/19	010-9400-460290	\$ 2,548.50
[VENDOR] 14234 : TRINITY FAMILY SERVICES, INC.	07/02/19	I19-004464	19-000138	07/18/2019	1	Crisis Intervention/Response Counseling - Police - June	010-1100-432600	\$ 2,500.00
[VENDOR] 14477 : TYLER TECHNOLOGIES, INC.	025-261704	I19-003740	18-001341	06/24/2019	1	Professional service fees - 4/29-5/31/19	010-1600-432800	\$ 26,430.00
	025-265397	I19-004605	18-001341	07/24/2019	1	Professional service fees	010-1600-432800	\$ 16,815.02
[VENDOR] 14887 : ULTIMATE SOFTWARE GROUP, INC.	INV1086319	I19-003809	19-001389	06/25/2019	1	UltiPro Core HR/Payroll Launch Fees	010-1600-442850	\$ 25,550.40
[VENDOR] 8489 : UNITED STATES TREASURY	07/26/2019	I19-004580		07/26/2019	1	Federal Tax Withholdings 7.26.2019 BWPR	010-0000-215100	\$ 147,760.15
	07/26/2019	I19-004580		07/26/2019	2	Social Security Tax Withholdings 7.26.2019 BWPR	010-0000-215102	\$ 100,051.88
	07/26/2019	I19-004580		07/26/2019	3	Medicre Tax Withholdings 7.26.2019 BWPR	010-0000-215103	\$ 36,672.40
[VENDOR] 13140 : V3 CONSTRUCTION GROUP, LTD	3	I19-004528	18-002392	07/22/2019	1	Dredging, restoration and oversight of Butterfield Pond through 4/30/19	031-6007-443500	\$ 111,810.00
	1	I19-004594	19-001493	07/24/2019	1	Grading and wetland plantings at the north end of Public Works site	054-0000-470700	\$ 19,426.00
	11	I19-004701	19-000396	07/26/2019	1	Yearling Crossing Pond (Site ID #29-02) - Weed control through 6/30/19	031-6007-443500	\$ 1,125.00
	8	I19-004702	19-000396	07/26/2019	1	Village Hall South Pond (Site ID #09-02) - Weed control through 6/30/19	031-6007-443500	\$ 2,000.00
	8	I19-004702	19-000396	07/26/2019	2	Village Hall North Pond (Site ID #09-02) - Weed control through 6/30/19	031-6007-443500	\$ 1,550.00
	8	I19-004702	19-000396	07/26/2019	3	Imperial Pond (Site ID #31-32) - Weed Control through 6/30/19	031-6007-443500	\$ 1,100.00
	11	I19-004705	19-000396	07/26/2019	1	Orland Golfview Pond, (Site ID #14-05) - Weed Control through 6/30/19	031-6007-443500	\$ 1,020.00
	15	I19-004706	19-000396	07/26/2019	1	Anthony Pond (Site ID #20-07) - Weed control through 6/30/19	031-6007-443500	\$ 850.00



Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	15	I19-004706	19-000396	07/26/2019	2	Legend Trail Pond (Site ID #03-11) - Weed control through 6/30/19	031-6007-443500	\$ 850.00
	15	I19-004706	19-000396	07/26/2019	3	Tallgrass Pond (Site ID #03-10) - Weed control through 6/30/19	031-6007-443500	\$ 850.00
	4	I19-004708	18-001740	07/26/2019	1	2019 Weed Control @ Somerglen & Lakeside Ponds through 6/30/19	031-6007-443500	\$ 1,250.00
	7	I19-004709	18-001173	07/26/2019	1	2019 Weed Control at Churchill Pond (Site ID #29-11) through 6/30/19	031-6007-443500	\$ 1,075.00
[VENDOR] 9711 : VERIZON WIRELESS (LEHIGH)	580475682-00001	I19-004808		07/31/2019	1	6/14-7/13/19	010-1600-441100	\$ 38.01
	580475682-00001	I19-004808		07/31/2019	2	6/14-7/13/19	010-1700-441100	\$ 36.01
	580475682-00001	I19-004808		07/31/2019	3	6/14-7/13/19	010-2001-441100	\$ 116.15
	580475682-00001	I19-004808		07/31/2019	4	6/14-7/13/19	010-2002-441100	\$ 859.58
	580475682-00001	I19-004808		07/31/2019	5	Equipment - Zorena	010-2002-460120	\$ 38.48
	580475682-00001	I19-004808		07/31/2019	6	6/14-7/13/19	010-2003-441100	\$ 77.25
	580475682-00001	I19-004808		07/31/2019	7	6/14-7/13/19	010-2004-441100	\$ 145.44
	580475682-00001	I19-004808		07/31/2019	8	6/14-7/13/19	028-0000-441100	\$ 44.90
	580475682-00002	I19-004809		07/31/2019	1	6/14-7/13/19	010-1100-441100	\$ 260.84
	580475682-00002	I19-004809		07/31/2019	2	Equipment - Summers	010-1100-460120	\$ 191.22
	580475682-00002	I19-004809		07/31/2019	3	6/14-7/13/19	010-1200-441100	\$ 62.39
	580475682-00002	I19-004809		07/31/2019	4	6/14-7/13/19	010-1201-441100	\$ 124.78
	580475682-00002	I19-004809		07/31/2019	5	6/14-7/13/19	010-1400-441100	\$ 167.48
	580475682-00002	I19-004809		07/31/2019	6	6/14-7/13/19	010-1500-441100	\$ 232.40
	580475682-00002	I19-004809		07/31/2019	7	6/14-7/13/19	010-1600-441100	\$ 368.99
	580475682-00002	I19-004809		07/31/2019	8	Equipment incentive credit - Buwick	010-1600-460120	\$ -100.00
	580475682-00002	I19-004809		07/31/2019	9	6/14-7/13/19	021-1800-441100	\$ 53.97
	580475682-00002	I19-004809		07/31/2019	10	6/14-7/13/19	010-2004-441100	\$ 62.39
	580475682-00002	I19-004809		07/31/2019	11	6/14-7/13/19	283-4002-441100	\$ 76.78
	580475682-00002	I19-004809		07/31/2019	12	6/14-7/13/19	283-4008-441100	\$ 1.71
	580475680-00003	I19-004810		07/31/2019	1	6/14-7/13/19	010-1700-441100	\$ 522.64
	580475680-00003	I19-004810		07/31/2019	2	Equipment - Dahlman	010-1700-460120	\$ 202.47
	580475680-00003	I19-004810		07/31/2019	3	6/14-7/13/19	283-4003-441100	\$ 1,195.92
	580475682-00004	I19-004811		07/31/2019	1	6/14-7/13/19	010-7002-441100	\$ 1,664.42
	580475682-00005	I19-004813		07/31/2019	1	6/14-7/13/19	031-1400-441100	\$ 36.01
	580475682-00005	I19-004813		07/31/2019	2	6/14-7/13/19	010-1700-441100	\$ 36.01
	580475682-00005	I19-004813		07/31/2019	3	6/14-7/13/19	010-5001-441100	\$ 626.29
	580475682-00005	I19-004813		07/31/2019	4	6/14-7/13/19	010-5003-441100	\$ 98.40
	580475682-00005	I19-004813		07/31/2019	5	6/14-7/13/19	010-5006-441100	\$ 72.39
	580475682-00005	I19-004813		07/31/2019	6	6/14-7/13/19	031-6001-441100	\$ 565.29
	580475682-00006	I19-004814		07/31/2019	1	6/14-7/13/19	283-4001-441100	\$ 1.71
	580475682-00006	I19-004814		07/31/2019	2	6/14-7/13/19	283-4001-441100	\$ 787.95
	580475682-00006	I19-004814		07/31/2019	3	6/14-7/13/19	283-4002-441100	\$ 170.56
	580475682-00006	I19-004814		07/31/2019	4	Equipment - Mikulski	283-4002-460120	\$ 38.48
	580475682-00006	I19-004814		07/31/2019	5	6/14-7/13/19	283-4005-441100	\$ 445.51
	580475682-00006	I19-004814		07/31/2019	6	6/14-7/13/19	283-4008-441100	\$ 126.90
	580475682-00010	I19-004815		07/31/2019	1	6/14-7/13/19	010-5001-441100	\$ 668.25
	580475682-00010	I19-004815		07/31/2019	2	6/14-7/13/19	010-5006-441100	\$ 48.36
	580475682-00010	I19-004815		07/31/2019	3	6/14-7/13/19	031-6001-441100	\$ 560.62

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 14526 : VINES	07/11/19	I19-004505	19-000316	07/22/2019	1	Administrative Law Judge - 7/11/19	010-0000-432100	\$ 430.00
[VENDOR] 9664 : WAREHOUSE DIRECT	4333598-0	I19-004272	19-000217	07/11/2019	1	Bath tissue/Paper towels - Splx	010-1700-460150	\$ 225.40
	4333598-0	I19-004272	19-000217	07/11/2019	2	Bleach - Splx	283-4007-460150	\$ 30.44
	4338048-0	I19-004422	19-001433	07/18/2019	1	Magnetic Clips, 1.13", Silver #ACC72133	010-7002-460290	\$ 7.12
	4338048-0	I19-004422	19-001433	07/18/2019	2	Deluxe Jaw- Style Staple Remover, Black #SWI38101	010-7002-460100	\$ 26.15
	4338048-0	I19-004422	19-001433	07/18/2019	3	Paper Clips, Small (No. 1), Silver, 100 Clips/ Box, 10 Boxes/Pack #UNV72210	010-7002-460100	\$ 2.62
	4338048-0	I19-004422	19-001433	07/18/2019	4	Warehouse Direct, Economical Double- Ply Tabbed File Jacket with 1 1/ 2 Inch Expansion, Letter #WHD24915	010-7002-460100	\$ 15.77
	4340785-0	I19-004436	19-001448	07/18/2019	1	packing tape 6 pack #MMM35006	283-4001-460100	\$ 47.42
	4340785-0	I19-004436	19-001448	07/18/2019	2	Firworx Crackling Canary Paper #CASMP2201CY	283-4001-460100	\$ 10.84
	4340785-0	I19-004436	19-001448	07/18/2019	3	Fireworx Bottle Rocket Blue Paper #CASMP2201BE	283-4001-460100	\$ 10.84
	4340785-0	I19-004436	19-001448	07/18/2019	4	Fireworx Golden Glimmer Paper #CASMP2201GRP	283-4001-460100	\$ 10.84
	4340785-0	I19-004436	19-001448	07/18/2019	5	Fireworx Cherry Charge Paper #CASMP2201CHE	283-4001-460100	\$ 12.80
	4340785-0	I19-004436	19-001448	07/18/2019	6	Fireworx Echo Orchid Paper #CASMP2201OR	283-4001-460100	\$ 12.18
	4340785-0	I19-004436	19-001448	07/18/2019	7	Fireworx Flashing Ivory Paper #CASMP2201IY	283-4001-460100	\$ 5.42
	4340785-0	I19-004436	19-001448	07/18/2019	8	Fireworx Smoke Gray #CASMP2201GY	283-4001-460100	\$ 7.33
	4347209-0	I19-004503	19-000217	07/22/2019	1	Bath tissue/Facial tissue/Paper towels/Can liners - BM	010-1700-460150	\$ 317.71
	4347209-0	I19-004503	19-000217	07/22/2019	2	Shampoo/Laundry detergent - Sportsplex	283-4007-460150	\$ 378.76
	4347437-0	I19-004504	19-000217	07/22/2019	1	Mop heads - BM	010-1700-461100	\$ 54.64
	4347437-0	I19-004504	19-000217	07/22/2019	2	Bath tissue/Paper towels/Air freshener/Dish soap/Cleanser refill/Bleach/Can liners - Civic Center	021-1800-460150	\$ 670.99
	4341101-0	I19-004608	19-000217	07/24/2019	1	Paper plates/Bowls/Cups/Paper towels/Bath tissue/Tissues/Plastic cutlery - BM	010-1700-460150	\$ 799.65
	4280199-0	I19-004676	19-001028	07/25/2019	1	Pace mid back synchro tilt with adj arms-back seat item# 7854NS/7700F	010-1700-460180	\$ 3,582.00
	4280199-0	I19-004676	19-001028	07/25/2019	2	Lexus 10911 Black chair high back with arms item #10711	010-1700-460180	\$ 1,855.44
	4280199-0	I19-004676	19-001028	07/25/2019	3	Installation - Mayor's office	010-1700-460180	\$ 525.00
	4349012-0	I19-004735	19-001476	07/29/2019	1	PaperMate mechanical pencils # 2, .07mm # PAP3030131	031-6001-460100	\$ 9.69
	4349012-0	I19-004735	19-001476	07/29/2019	2	Chicago's Best Perk Coffee, # CBP7060	010-5001-460150	\$ 264.40
	4349012-0	I19-004735	19-001476	07/29/2019	3	Universal rubber bands, size 19, 1 lb pack # UNV00119	031-6001-460100	\$ 5.92
	4349012-0	I19-004735	19-001476	07/29/2019	4	Universal rubber bands size 117, 1 lb. pack # UNV01117	031-6001-460100	\$ 2.62
	4349012-0	I19-004735	19-001476	07/29/2019	5	Universal rubber bands, size 64, 1 lb pack, # UNV00164	031-6001-460100	\$ 2.15
	4349012-0	I19-004735	19-001476	07/29/2019	6	Bigelow green tea, 28 bags/box # BTC00388	010-5001-460150	\$ 32.16
	4349012-0	I19-004735	19-001476	07/29/2019	7	Letr trim perf top, 5x8 white pads, # WHD8500	031-6001-460100	\$ 13.62
	4349012-0	I19-004735	19-001476	07/29/2019	8	Gold Ultra magnetic dry erase board, 48 x 36, # BVCMVI050205	010-5001-460100	\$ 234.63
	4349012-0	I19-004735	19-001476	07/29/2019	9	Calendar dates 1-31, # BVC-FM1209	010-5001-460100	\$ 7.48
	4349012-0	I19-004735	19-001476	07/29/2019	10	Days of the Week, # BVC-FM1007	010-5001-460100	\$ 4.81

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	4349012-0	I19-004735	19-001476	07/29/2019	11	Months of the Year, # BVC-FM1108	010-5001-460100	\$ 6.63
	4349012-0	I19-004735	19-001476	07/29/2019	12	Dry erase marker kit, # SAN-80653	010-5001-460100	\$ 6.57
	4349065-0	I19-004736	19-001481	07/29/2019	1	Smead Seal and View - 100 File Label Protectors - SMD67600	010-1200-460100	\$ 7.16
	4349067-0	I19-004737	19-001482	07/29/2019	1	Big Foot Doorstop, No Slip Rubber Wedge, 2 1/4w x 4 3/4d x 1 1/4h, Brown, 2/Pack #MAS00971	010-7002-460290	\$ 26.13
	4349067-0	I19-004737	19-001482	07/29/2019	2	Extra Strength Caplets, Two- Pack, 50 Packs/Box Quoted from Spencer Touchie #MCL44910	010-7002-464700	\$ 29.97
	4349067-0	I19-004737	19-001482	07/29/2019	3	Multipurpose Copy Paper, Legal Size, 92 US/104 Euro Bright, 20-lb., 8-1/2 x 14, Ten 500-Sheet Reams/Ctn #WHDCOPY14	010-7002-460100	\$ 60.77
	4349067-0	I19-004737	19-001482	07/29/2019	4	Intensity Permanent Marker, Fine Bullet Tip, Tuxedo Black, Dozen #BICGPM11BK	010-7002-460100	\$ 9.98
	4351122-0	I19-004800	19-001476	07/31/2019	1	Universal rubber bands, size 107, 1 lb. pack, # UNV01107	031-6001-460100	\$ 2.62
	4351708-0	I19-004801	19-001489	07/31/2019	1	Literature Rack - #DEF77901	283-4007-460100	\$ 60.72
	4351708-0	I19-004801	19-001489	07/31/2019	2	AA Batteries - RAYALAA24PPJ	283-4007-460290	\$ 19.94
	4351708-0	I19-004801	19-001489	07/31/2019	3	AAA Batteries - #RAYALAAAPPJ	283-4007-460290	\$ 17.38
	4351708-0	I19-004801	19-001489	07/31/2019	4	Post It Notes - #MMM6549PUB	283-4007-460100	\$ 24.28
	4351708-0	I19-004801	19-001489	07/31/2019	5	Monthly Spread Appointment Book/Calendar - #HOD-26202	283-4007-460100	\$ 13.46
	4351708-0	I19-004801	19-001489	07/31/2019	6	White Card Stock - PAC-101188	283-4007-460100	\$ 39.24
	4351708-0	I19-004801	19-001489	07/31/2019	7	Swiffer Wet Jet Refills - PGC-95531PK	283-4005-461100	\$ 11.94
	4340473-0	I19-004837	19-000217	08/01/2019	1	Receptacle liners/Soap - Pool	010-1700-460150	\$ 105.51
	4340473-0	I19-004838	19-001139	08/01/2019	1	CPAC body Soap and Shampoo	283-4005-460150	\$ 78.12
[VENDOR] 1894 : WASTE MANAGEMENT OF ILLINOIS	0047122-4936-8	I19-004440	19-001327	07/18/2019	1	Dumpster for baseball tournament - 6/20-6/26/19	283-4002-442100	\$ 467.97
	0047289-4936-5	I19-004645	19-001327	07/25/2019	1	Dumpster for baseball tournament - 7/1-7/15/19	283-4002-442100	\$ 371.83
[VENDOR] 11222 : WEHMEIER PORTRAITS, LTD	26373	I19-004399	19-001227	07/16/2019	1	Executive Portrait/Headshot - Interim Village Manager, Thomas Dubelbeis Invoice #26373 - Balance due	010-1100-442990	\$ 40.00
	26401	I19-004760	19-001521	07/30/2019	1	Executive Portrait/Headshot - Assistant Village Manager, Greg Summers. Invoice #26401	010-1100-442990	\$ 95.00
	26395	I19-004775	19-001495	07/30/2019	1	(1) 8" x 10" team portrait plaque, (1) 8"x10" team photo; (20) 4"x6" team photos	283-4005-442990	\$ 225.00
[VENDOR] 3333333.2639 : WENYELL MCCRAY	07/17/19	I19-004405		07/17/2019	1	Refund of duplicate vehicle sticker payment	010-0000-321200	\$ 30.00
[VENDOR] 4021 : WILL COUNTY GOVERNMENTAL LEAGUE	2019-1179	I19-004491	19-001512	07/19/2019	1	August 7, 2019 WCGL Golf Outing with Lunch, Mayor Pekau to play	010-1500-429400	\$ 200.00
[VENDOR] 4506 : WILLE BROTHERS COMPANY	366834	I19-004246	19-000950	07/10/2019	1	Concrete restoration materials and supplies (water)	031-6002-462900	\$ 564.00
	640824	I19-004247	19-000950	07/10/2019	1	Concrete restoration materials and supplies (storm water)	031-6007-462900	\$ 847.00
	640897	I19-004248	19-000950	07/10/2019	1	Concrete restoration materials and supplies (water)	031-6002-462900	\$ 624.50
	640937	I19-004249	19-000950	07/10/2019	1	Concrete restoration materials and supplies (storm water)	031-6007-462900	\$ 573.75



## Village of Orland Park Open Item Listing

Run Date: 07/30/2019 User: bobrien

Status: POSTED Due Date: 07/30/2019  
Bank Account: BMO Harris Bank-Vendor Disbursement  
Invoice Type: All Created By: All

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 1376 : AT & T	Z99-2427	I19-004643		07/25/2019	1	6/17-7/16/19	010-0000-441100	\$ 63.59
[VENDOR] 11424 : AT & T	831-000-8244 071	I19-004628		07/25/2019	1	Internet svcs	010-1600-442850	\$ 1,861.65
[VENDOR] 11177 : CALL ONE	1210222-1125796	I19-004495		07/22/2019	1	6/15-7/14/19	010-0000-441100	\$ 4,149.68
	1210222-1125796	I19-004495		07/22/2019	2	6/15-7/14/19	031-6001-441100	\$ 67.58
	1210222-1125796	I19-004495		07/22/2019	3	6/15-7/14/19	031-6002-441100	\$ 428.42
	1210222-1125796	I19-004495		07/22/2019	4	6/15-7/14/19	283-4001-441100	\$ 359.40
	1210222-1125796	I19-004495		07/22/2019	5	6/15-7/14/19	283-4003-441100	\$ 88.88
	1210222-1125796	I19-004495		07/22/2019	6	6/15-7/14/19	283-4005-441100	\$ 185.18
	1210222-1125796	I19-004495		07/22/2019	7	6/15-7/14/19	283-4007-441100	\$ 248.08
[VENDOR] 9099 : COMCAST	8771010010001674	I19-004621		07/24/2019	1	7/14-8/13/19	010-0000-441800	\$ 31.55
	8771010010001674	I19-004621		07/24/2019	2	7/14-8/13/19	021-1800-441800	\$ 115.97
	8771010010001674	I19-004621		07/24/2019	3	7/14-8/13/19	283-4001-441800	\$ 158.57
	8771010010001674	I19-004621		07/24/2019	4	7/14-8/13/19	283-4007-441800	\$ 141.85
	8771010010001674	I19-004621		07/24/2019	5	7/14-8/13/19	010-5001-441800	\$ 2.10
	8771010010001674	I19-004621		07/24/2019	6	7/14-8/13/19	010-1600-441800	\$ 6.43
	8771010010001674	I19-004621		07/24/2019	7	7/14-8/13/19	010-1600-442850	\$ 6.43
GRAND TOTAL :								\$ 7,915.36

## Village of Orland Park Open Item Listing

Run Date: 07/25/2019    User: bobrien

Status: POSTED    Due Date: 07/26/2019  
Bank Account: BMO Harris Bank-Vendor Disbursement  
Invoice Type: Payroll    Created By: All

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number		Amount
[VENDOR] 3927 : AFSCME COUNCIL 31	07/26/2019	I19-004560		07/26/2019	1	Village of Orland Park AFSCME Dues July 2019	010-0000-210105	\$	3,099.72
[VENDOR] 13548 : AXA EQUITABLE LIFE INSURANCE COMPANY	07/26/2019	I19-004572		07/26/2019	1	Village of Orland Park 7.26.2019 Plan# 690921	010-0000-210131	\$	694.86
[VENDOR] 12125 : CAIC PRIMARY	07/26/2019	I19-004570		07/26/2019	1	Village of Orland Park Group# 11031 Premium Due 8.1.2019	010-0000-210129	\$	661.70
[VENDOR] 8534 : FORT DEARBORN LIFE	07/26/2019	I19-004638		07/26/2019	1	Village of Orland Park Group# F005598 Acct# 1 & 2 Premium Due 8.1.2019	092-0000-452800	\$	499.20
	07/26/2019	I19-004638		07/26/2019	1	Village of Orland Park Group# F005598 Acct# 1 & 2 Premium Due 8.1.2019	092-0000-453500	\$	6,161.19
[VENDOR] 5704 : I.B.E.W. LOCAL 134	07/26/2019	I19-004579		07/26/2019	1	Village of Orland Park IBEW Dues July 2019	010-0000-210106	\$	403.92
[VENDOR] 3929 : ICMA RETIREMENT TRUST - 457	07/26/2019	I19-004575		07/26/2019	1	Village of Orland Park 7.26.2019 Plan# 301728	010-0000-210125	\$	1,834.76
[VENDOR] 6056 : IUOE LOCAL 399	07/26/2019	I19-004566		07/26/2019	1	Village of Orland Park IUOE Dues July 2019	010-0000-210108	\$	2,017.72
[VENDOR] 13454 : LYNCH	07/26/2019	I19-004555		07/26/2019	1	Timothy E Lynch ***-**-3954 Docket# 12 D 3441 Garnishment Payment 7.26.2019	010-0000-210110	\$	425.60
[VENDOR] 9156 : MASS MUTUAL	07/26/2019	I19-004581		07/26/2019	1	Village of Orland Park 7.26.2019 Plan# 110163	010-0000-210127	\$	12,240.27
[VENDOR] 6154 : METROPOLITAN ALLIANCE OF POLICE	07/26/2019	I19-004567		07/26/2019	1	Village of Orland Park MAP Dues July 2019	010-0000-210111	\$	2,592.00
[VENDOR] 3934 : NCPERS GROUP LIFE INSURANCE	07/26/2019	I19-004577		07/26/2019	1	Village of Orland Park Unit #4890 & #7791 Premium Due 8.1.2019	010-0000-210115	\$	960.00
[VENDOR] 5974 : ORLAND PARK POLICE SUPERVISORS ASSOC.	07/26/2019	I19-004565		07/26/2019	1	Orland Park Police Association Dues 7.26.2019	010-0000-210109	\$	170.00
[VENDOR] 3931 : USCM CLEARING ACCOUNT	07/26/2019	I19-004576		07/26/2019	1	Village of Orland Park 7.26.2019 Entity # 13359	010-0000-210126	\$	14,107.50
<b>GRAND TOTAL :</b>								<b>\$</b>	<b>45,868.44</b>

# Village of Orland Park

## Open Item Listing

Run Date: 07/22/2019 User: bobrien

Status: POSTED Due Date: 07/22/2019  
 Bank Account: BMO Harris Bank-Vendor Disbursement  
 Invoice Type: All Created By: All

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 11424 : AT & T	831-000-5258 005	I19-004398		07/16/2019	1	Internet svc - PD	010-1600-442850	\$ 1,757.00
	831-000-2478 678	I19-004481		07/19/2019	1	Internet svcs	010-1600-442850	\$ 1,730.43
[VENDOR] 1165 : COM ED	0059111045	I19-004349		07/15/2019	1	4/24-5/23/19	026-0000-441300	\$ 48.62
	0073041102	I19-004350		07/15/2019	1	4/24-5/23/19	010-0000-441300	\$ 29.39
	0243059109	I19-004351		07/15/2019	1	4/24-5/23/19	026-0000-441300	\$ 229.01
	0243059109	I19-004352		07/15/2019	1	5/23-6/24/19	026-0000-441300	\$ 229.15
	0263133115	I19-004353		07/15/2019	1	4/24-5/23/19	010-5002-441300	\$ 159.16
	0278089062	I19-004354		07/15/2019	1	4/24-6/24/19 - Monument sign	010-5002-441300	\$ 60.06
	0283069394	I19-004355		07/15/2019	1	4/24-5/23/19	010-0000-441300	\$ 29.05
	0433164053	I19-004356		07/15/2019	1	4/24-6/24/19	026-0000-441300	\$ 58.11
	0473344008	I19-004357		07/15/2019	1	4/25-6/25/19	283-4003-441300	\$ 69.67
	0473345005	I19-004358		07/15/2019	1	4/25-6/25/19	283-4003-441300	\$ 44.03
	0679008041	I19-004359		07/15/2019	1	4/18-5/17/19	010-5002-441300	\$ 154.48
	0679008041	I19-004360		07/15/2019	1	5/17-6/18/19	010-5002-441300	\$ 142.58
	0899099088	I19-004361		07/15/2019	1	4/27-5/26/16	010-5002-441300	\$ 146.59
	0975587001	I19-004362		07/15/2019	1	4/24-5/23/19	026-0000-441300	\$ 1,094.96
	0975587001	I19-004363		07/15/2019	1	5/23-6/24/19	026-0000-441300	\$ 1,099.30
	1003150008	I19-004364		07/15/2019	1	4/18-5/17/19	026-0000-441300	\$ 347.72
	1003150008	I19-004365		07/15/2019	1	5/17-6/18/19	026-0000-441300	\$ 337.56
	1226059026	I19-004366		07/15/2019	1	4/24-5/23/19	283-4003-441300	\$ 213.61
	1226059026	I19-004367		07/15/2019	1	5/23-6/24/19	283-4003-441300	\$ 230.89
	1227318006	I19-004368		07/15/2019	1	4/24-5/23/19	283-4003-441300	\$ 29.05
	1293159146	I19-004369		07/16/2019	1	4/26-5/24/19	010-0000-441300	\$ 85.34
	1293159146	I19-004370		07/16/2019	1	5/24-6/25/19	010-0000-441300	\$ 37.85
	1463077019	I19-004371		07/16/2019	1	4/16-6/13/19	010-0000-441300	\$ 58.11
	1563088103	I19-004372		07/16/2019	1	3/26-4/24/19	026-0000-441300	\$ 880.29
	1563088103	I19-004374		07/16/2019	1	4/24-5/23/19	026-0000-441300	\$ 895.43
	1563088103	I19-004375		07/16/2019	1	5/23-6/24/19	026-0000-441300	\$ 880.42
	1593157004	I19-004376		07/16/2019	1	4/16-5/15/19	010-5002-441300	\$ 275.73
	1593157004	I19-004377		07/16/2019	1	5/15-6/14/19	010-5002-441300	\$ 309.88
	1641161230	I19-004378		07/16/2019	1	4/15-5/14/19	010-5002-441300	\$ 47.26
	1641161230	I19-004379		07/16/2019	1	5/14-6/13/19	010-5002-441300	\$ 48.12
	1755159035	I19-004380		07/16/2019	1	4/18-5/17/19	031-6002-441300	\$ 4,845.95
	1755159035	I19-004381		07/16/2019	1	5/17-6/18/19	031-6002-441300	\$ 4,002.01
	1911032026	I19-004382		07/16/2019	1	4/29-5/23/19	031-6002-441300	\$ 149.51
	1911032026	I19-004383		07/16/2019	1	5/23-6/24/19	031-6002-441300	\$ 106.65
	1963075113	I19-004384		07/16/2019	1	4/15-6/13/19	010-0000-441300	\$ 58.11
	2940156009	I19-004385		07/16/2019	1	4/24-5/23/19	010-0000-441300	\$ 335.22
	2940156009	I19-004386		07/16/2019	1	5/23-6/24/19	010-0000-441300	\$ 353.14

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	3062020038	I19-004387		07/16/2019	1	4/29-5/29/19	010-5002-441300	\$ 1,232.80
	3062020038	I19-004388		07/16/2019	1	5/29-6/27/19	010-5002-441300	\$ 1,262.06
	3104091048	I19-004389		07/16/2019	1	4/24-5/23/19 - 179th St. monument sign	010-5002-441300	\$ 31.12
	3641124006	I19-004390		07/16/2019	1	4/24-5/23/19 - Heat meters	010-1700-441300	\$ 3,372.17
	4428074000	I19-004391		07/16/2019	1	4/24-5/23/19	010-0000-441300	\$ 29.05
	4659144068	I19-004392		07/16/2019	1	4/24-5/23/19	026-0000-441300	\$ 472.30
	4659144068	I19-004393		07/16/2019	1	5/23-6/24/19	026-0000-441300	\$ 540.05
	4959036058	I19-004394		07/16/2019	1	4/24-5/23/19 - OPHFC	283-4006-441300	\$ 14,606.17
	8971041020	I19-004395		07/16/2019	1	4/26-5/28/19	010-5002-441300	\$ 285.84
[VENDOR] 10428 : CONSTELLATION NEW ENERGY, INC.	0732010007	I19-004342		07/15/2019	1	4/24-5/23/19	010-5002-441300	\$ 37.16
	0763098102	I19-004343		07/15/2019	1	4/24-5/23/19	010-5002-441300	\$ 30.90
	1010090017	I19-004344		07/15/2019	1	4/29-5/29/19	010-5002-441300	\$ 4,878.69
	3062020029	I19-004345		07/15/2019	1	4/29-5/29/19	010-5002-441300	\$ 2,859.64
	4737017028	I19-004346		07/15/2019	1	4/24-5/23/19	010-5002-441300	\$ 261.63
[VENDOR] 8393 : ILLINOIS AMERICAN WATER	1025-220004573984	I19-004396	19-000487	07/16/2019	1	Sewer Charges for 341 homes in Fernway Subdivision - June	031-1400-441500	\$ 8,558.26
[VENDOR] 11932 : MOBILE MINI	9116623462	I19-004483	19-000158	07/19/2019	1	18' x 10' storage unit for use to store kayaks at Lake Sedgewick - 7/4-7/31/19	283-4002-444500	\$ 131.68
[VENDOR] 9711 : VERIZON WIRELESS (LEHIGH)	580475682-00001	I19-004334		07/15/2019	1	5/14-6/13/19	010-1600-441100	\$ 38.01
	580475682-00001	I19-004334		07/15/2019	2	5/14-6/13/19	010-1700-441100	\$ 36.01
	580475682-00001	I19-004334		07/15/2019	3	5/14-6/13/19	010-2001-441100	\$ 111.19
	580475682-00001	I19-004334		07/15/2019	4	Equipment - Bilecki	010-2002-460120	\$ 38.48
	580475682-00001	I19-004334		07/15/2019	5	5/14-6/13/19	010-2002-441100	\$ 863.85
	580475682-00001	I19-004334		07/15/2019	6	5/14-6/13/19	010-2003-441100	\$ 59.60
	580475682-00001	I19-004334		07/15/2019	7	5/14-6/13/19	010-2004-441100	\$ 167.00
	580475682-00001	I19-004334		07/15/2019	8	5/14-6/13/19	028-0000-441100	\$ 44.64
	580475682-00002	I19-004335		07/15/2019	1	5/14-6/13/19	010-1100-441100	\$ 161.58
	580475682-00002	I19-004335		07/15/2019	2	5/14-6/13/19	010-1200-441100	\$ 61.90
	580475682-00002	I19-004335		07/15/2019	3	5/14-6/13/19	010-1201-441100	\$ 123.80
	580475682-00002	I19-004335		07/15/2019	4	5/14-6/13/19	010-1400-441100	\$ 123.80
	580475682-00002	I19-004335		07/15/2019	5	5/14-6/13/19	010-1500-441100	\$ 236.08
	580475682-00002	I19-004335		07/15/2019	6	5/14-6/13/19	010-1600-441100	\$ 353.74
	580475682-00002	I19-004335		07/15/2019	7	5/14-6/13/19	021-1800-441100	\$ 51.05
	580475682-00002	I19-004335		07/15/2019	8	5/14-6/13/19	010-2004-441100	\$ 61.90
	580475682-00002	I19-004335		07/15/2019	9	5/14-6/13/19	283-4002-441100	\$ 60.02
	580475682-00002	I19-004335		07/15/2019	10	5/14-6/13/19	283-4008-441100	\$ 1.73
	580475682-00002	I19-004335		07/15/2019	11	Equipment - Buwick	010-1600-460120	\$ 502.47
	580475682-00003	I19-004336		07/15/2019	1	5/14-6/13/19	010-1700-441100	\$ 502.08
	580475682-00003	I19-004336		07/15/2019	2	5/14-6/13/19	283-4003-441100	\$ 1,238.04
	580475682-00004	I19-004337		07/15/2019	1	5/14-6/13/19	010-7002-441100	\$ 1,650.19
	580475682-00004	I19-004337		07/15/2019	2	Equipment - Prieto/Sutherland	010-1700-460120	\$ 71.23
	580475682-00005	I19-004339		07/15/2019	1	5/14-6/13/19	010-1700-441100	\$ 36.01
	580475682-00005	I19-004339		07/15/2019	2	5/14-6/13/19	031-1400-441100	\$ 36.01
	580475682-00005	I19-004339		07/15/2019	3	5/14-6/13/19	010-5001-441100	\$ 584.82
	580475682-00005	I19-004339		07/15/2019	4	5/14-6/13/19	010-5003-441100	\$ 97.91



Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	580475682-00005	I19-004339		07/15/2019	5	5/14-6/13/19	010-5006-441100	\$ 71.90
	580475682-00005	I19-004339		07/15/2019	6	5/14-6/13/19	031-6001-441100	\$ 790.31
	580475682-00006	I19-004340		07/15/2019	1	5/14-6/13/19	010-2002-441100	\$ 1.73
	580475682-00006	I19-004340		07/15/2019	2	5/14-6/13/19	283-4001-441100	\$ 803.15
	580475682-00006	I19-004340		07/15/2019	3	5/14-6/13/19	283-4002-441100	\$ 81.75
	580475682-00006	I19-004340		07/15/2019	4	5/14-6/13/19	283-4005-441100	\$ 348.95
	580475682-00006	I19-004340		07/15/2019	5	Equipment - Pool cashier	283-4005-460120	\$ 68.48
	580475682-00006	I19-004340		07/15/2019	6	5/14-6/13/19	283-4008-441100	\$ 126.55
	580475682-00010	I19-004341		07/15/2019	1	5/14-6/13/19	010-5001-441100	\$ 683.47
	580475682-00010	I19-004341		07/15/2019	2	5/14-6/13/19	010-5006-441100	\$ 59.58
	580475682-00010	I19-004341		07/15/2019	3	5/14-6/13/19	031-6001-441100	\$ 523.79
<b>GRAND TOTAL :</b>								<b>\$ 71,071.76</b>

# Village of Orland Park Open Item Listing

Run Date: 07/22/2019 User: bobrien

Status: POSTED Due Date: 06/19/2019  
Bank Account: BMO Harris Bank-Vendor Disbursement  
Invoice Type: PCard Statement Created By: All

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
[VENDOR] 13657 : BMO HARRIS BANK N.A.	05312019	I19-003955		06/18/2019	1	Blades for metal partner saw and hand grinder for P&G. - PCard	283-4003-460170	\$ 131.76
	05312019	I19-003955		06/18/2019	2	Breaker bar and sockets for backstop bases at various locations. - PCard	283-4003-460170	\$ 49.30
	05312019	I19-003955		06/18/2019	3	Metal blades for partner saw at P&G. - PCard	283-4003-460170	\$ 90.00
	05312019	I19-003955		06/18/2019	4	Office Supplies for Development Services - PCard	010-2001-460100	\$ 10.75
	05312019	I19-003955		06/18/2019	4	Office Supplies for Development Services - PCard	010-2001-460120	\$ 18.99
	05312019	I19-003955		06/18/2019	5	April monthly water delivery for Development Services - PCard	010-2001-460150	\$ 98.86
	05312019	I19-003955		06/18/2019	6	Plan Commission name plates - PCard	010-8000-460100	\$ 29.35
	05312019	I19-003955		06/18/2019	7	Booth at ICSC Chicago, Navy Pier October 16-17, 2019 - PCard	010-2003-484910	\$ 755.00
	05312019	I19-003955		06/18/2019	8	Office Supplies for Development Services - PCard	010-2001-460100	\$ 19.79
	05312019	I19-003955		06/18/2019	9	Office Supplies for Development Services - PCard	010-2001-460100	\$ 50.21
	05312019	I19-003955		06/18/2019	10	Monthly online subscription to Costar for Development Services - PCard	010-2003-442850	\$ 477.02
	05312019	I19-003955		06/18/2019	11	Ed Larke - Hotel for IAEI Electrical Seminar May 22-24, 2019 in Bloomington IL. - PCard	010-2002-429400	\$ 168.00
	05312019	I19-003955		06/18/2019	12	Office, domestic, and other supplies for Development Services - PCard	010-2001-460100	\$ 24.99
	05312019	I19-003955		06/18/2019	12	Office, domestic, and other supplies for Development Services - PCard	010-2001-460150	\$ 11.89
	05312019	I19-003955		06/18/2019	12	Office, domestic, and other supplies for Development Services - PCard	010-2002-460290	\$ 89.81
	05312019	I19-003955		06/18/2019	13	May monthly water delivery for Development Services - PCard	010-2001-460150	\$ 83.88
	05312019	I19-003955		06/18/2019	14	Office Supplies for Development Services - PCard	010-2001-460100	\$ 36.99
	05312019	I19-003955		06/18/2019	15	Marketing & Promotion Supplies: Brochures for CSIA - PCard	010-2003-460300	\$ 122.69
	05312019	I19-003955		06/18/2019	16	Special Paper for Economic Development Brochures - PCard	010-2003-460300	\$ 29.25
	05312019	I19-003955		06/18/2019	17	Office Supplies for Development Services - PCard	010-2001-460100	\$ 32.60
	05312019	I19-003955		06/18/2019	18	Bounce house for preschool end of year party. - PCard	283-4002-490400	\$ 150.00
	05312019	I19-003955		06/18/2019	19	Preschool snacks for graduation and end of year parties. - PCard	283-4002-490400	\$ 190.06
	05312019	I19-003955		06/18/2019	20	Preschool graduation decorations. - PCard	283-4002-490400	\$ 130.44
	05312019	I19-003955		06/18/2019	21	Creamer for preschool graduations. - PCard	283-4002-490400	\$ 20.97
	05312019	I19-003955		06/18/2019	22	Boutonnieres and corsages for staff and dignitaries for preschool graduations. - PCard	283-4002-490400	\$ 85.00
	05312019	I19-003955		06/18/2019	23	IPAD for Interim Village Manager - PCard	010-1600-460120	\$ 322.00

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	05312019	I19-003955		06/18/2019	24	VOPARCGIS Server Replacement Hard Drives - PCard	010-1600-460110 \$	336.60
	05312019	I19-003955		06/18/2019	25	BIS Test Environment Server - PCard	010-1600-460110 \$	415.38
	05312019	I19-003955		06/18/2019	26	Recreation Scavenger Hunt Online Application - Sponsored by Trustee Calandriello - PCard	010-1600-442850 \$	2,100.00
	05312019	I19-003955		06/18/2019	27	Custom Mouse Pads with Village Gem Logo - PCard	010-1600-460100 \$	192.71
	05312019	I19-003955		06/18/2019	28	supplies needed for volunteering in the village program - PCard	283-4008-490400 \$	33.83
	05312019	I19-003955		06/18/2019	29	Program supplies needed for volunteering in the village - PCard	283-4008-490400 \$	47.83
	05312019	I19-003955		06/18/2019	30	Supplies needed for Special people day - PCard	283-4008-490700 \$	117.03
	05312019	I19-003955		06/18/2019	31	Supplies needed for special people day - PCard	283-4008-490700 \$	76.92
	05312019	I19-003955		06/18/2019	32	Program supplies needed for Special Olympics Summer Games - PCard	283-4008-490400 \$	27.03
	05312019	I19-003955		06/18/2019	33	Professional development school for B. Breunig Nov.10-Nov.13 2019. - PCard	283-4003-429100 \$	785.00
	05312019	I19-003955		06/18/2019	34	Patch kit for moonjump. - PCard	283-4003-461990 \$	24.28
	05312019	I19-003955		06/18/2019	35	CPAC - office supplies for bulletin board - PCard	283-4005-460100 \$	9.78
	05312019	I19-003955		06/18/2019	36	CPAC - rotation calendar & boat rental forms - PCard	283-4005-460140 \$	142.48
	05312019	I19-003955		06/18/2019	37	CPAC - trifold & swim lesson postcards - PCard	283-4005-460140 \$	422.51
	05312019	I19-003955		06/18/2019	38	CPAC - office supplies - PCard	283-4005-460100 \$	37.98
	05312019	I19-003955		06/18/2019	39	CPAC - safety supplies - PCard	283-4005-464700 \$	438.50
	05312019	I19-003955		06/18/2019	40	CPAC - team building activity - PCard	283-4005-429100 \$	277.00
	05312019	I19-003955		06/18/2019	41	CPAC - Swim Lessons supplies - PCard	283-4005-490400 \$	19.97
	05312019	I19-003955		06/18/2019	42	CPAC - swim lesson supplies - PCard	283-4005-490400 \$	13.44
	05312019	I19-003955		06/18/2019	43	CPAC - first aid supplies - PCard	283-4005-464700 \$	94.40
	05312019	I19-003955		06/18/2019	44	CPAC - office supplies - PCard	283-4005-460100 \$	23.34
	05312019	I19-003955		06/18/2019	45	CPAC - first aid supplies - PCard	283-4005-464700 \$	24.06
	05312019	I19-003955		06/18/2019	46	CPAC - spray bottles - PCard	283-4005-461100 \$	26.08
	05312019	I19-003955		06/18/2019	47	CPAC - swim lesson supplies - PCard	283-4005-490400 \$	97.53
	05312019	I19-003955		06/18/2019	48	CPAC - swim lesson supplies - PCard	283-4005-490400 \$	333.78
	05312019	I19-003955		06/18/2019	49	CPAC - first aid supplies - PCard	283-4005-464700 \$	250.25
	05312019	I19-003955		06/18/2019	50	CPAC - office supplies - PCard	283-4005-460100 \$	10.49
	05312019	I19-003955		06/18/2019	51	CPAC - Social Media Advertising - PCard	283-4005-442300 \$	57.75
	05312019	I19-003955		06/18/2019	52	CPAC - miscellaneous supplies - PCard	283-4005-460290 \$	27.93
	05312019	I19-003955		06/18/2019	53	Screws for grates at CPAC. - PCard	283-4005-461650 \$	21.78
	05312019	I19-003955		06/18/2019	54	Drill bit for anchoring guard chairs and caulk for CPAC. - PCard	283-4005-460170 \$	17.98
	05312019	I19-003955		06/18/2019	54	Drill bit for anchoring guard chairs and caulk for CPAC. - PCard	283-4005-461650 \$	26.32
	05312019	I19-003955		06/18/2019	55	Air relief valve bushing for CPAC. - PCard	283-4005-461650 \$	1.96
	05312019	I19-003955		06/18/2019	56	Couplings for chlorine lines at CPAC. - PCard	283-4005-461650 \$	9.98
	05312019	I19-003955		06/18/2019	57	snacks for after school pals - PCard	283-4002-490400 \$	47.74
	05312019	I19-003955		06/18/2019	58	snacks for after school pals - PCard	283-4002-490400 \$	151.59
	05312019	I19-003955		06/18/2019	59	snacks and supplies for after school pals - PCard	283-4002-490400 \$	42.00
	05312019	I19-003955		06/18/2019	60	Rakes and cement needed to complete PW	010-5002-460170 \$	39.96

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
						Streets jobs. - PCard		
	05312019	I19-003955		06/18/2019	60	Rakes and cement needed to complete PW Streets jobs. - PCard	010-5002-461990	\$ 6.25
	05312019	I19-003955		06/18/2019	61	Respirators for concrete dust - PCard	010-5002-464700	\$ 67.95
	05312019	I19-003955		06/18/2019	62	landscape materials for restorations - lava rock & hostas - PCard	010-5002-463300	\$ 31.95
	05312019	I19-003955		06/18/2019	63	Deep Woods Off mosquito repellent - PW Streets division - PCard	010-5002-460290	\$ 131.28
	05312019	I19-003955		06/18/2019	64	VOP cell phone repair - replace cracked screen (Mike Cichowicz) - PCard	010-5002-442990	\$ 94.99
	05312019	I19-003955		06/18/2019	65	Street sign for 3hr parking on Jefferson Ave. - PCard	010-5002-461500	\$ 89.00
	05312019	I19-003955		06/18/2019	66	Miscellaneous supplies for mailbox repairs. - PCard	010-5002-461990	\$ 174.81
	05312019	I19-003955		06/18/2019	67	Speed post bases for mailbox repairs. - PCard	010-5002-461990	\$ 89.85
	05312019	I19-003955		06/18/2019	68	Miscellaneous supplies for PW Streets stock. - PCard	010-5002-461990	\$ 33.68
	05312019	I19-003955		06/18/2019	69	Tools and supplies for restorations. - PCard	010-5002-460170	\$ 126.74
	05312019	I19-003955		06/18/2019	69	Tools and supplies for restorations. - PCard	010-5002-461990	\$ 33.96
	05312019	I19-003955		06/18/2019	70	Parking for a Storm Water Workshop at 200 East Randolph Drive for Heather Zorena and Ken Dado. - PCard	031-6001-429400	\$ 30.00
	05312019	I19-003955		06/18/2019	71	Storm sewer structure sealant - PCard	031-6007-463200	\$ 532.15
	05312019	I19-003955		06/18/2019	72	Water meter repair fittings - PCard	031-6002-464300	\$ 91.66
	05312019	I19-003955		06/18/2019	73	Door sweep and seal for water tower #1 - PCard	031-6002-461300	\$ 31.98
	05312019	I19-003955		06/18/2019	74	Water Meter Repair Parts - 10 foot 3/4" copper pipe - PCard	031-6002-464300	\$ 17.49
	05312019	I19-003955		06/18/2019	75	4-6" x 12" water main repair clamps - PCard	031-6002-462400	\$ 468.00
	05312019	I19-003955		06/18/2019	76	PD equipment - power grommets - PCard	010-0000-130700	\$ 50.98
	05312019	I19-003955		06/18/2019	77	PD equipment - 32 Gb USB Flash Drive - PCard	010-0000-130700	\$ 18.99
	05312019	I19-003955		06/18/2019	78	PD equipment - six Samsung class 10 microSDX 128GB memory cards - PCard	010-0000-130700	\$ 162.18
	05312019	I19-003955		06/18/2019	79	PD equipment - 3 Ubiquiti NBE-5AC-Gen2 A/P Radios - PCard	010-0000-130700	\$ 278.04
	05312019	I19-003955		06/18/2019	80	PD equipment - 3 Mavic 2 Rapid Chargers - PCard	010-0000-130700	\$ 122.49
	05312019	I19-003955		06/18/2019	81	PD equipment - 3 Ubiquiti R5AC-LITE US A/P Radio - PCard	010-0000-130700	\$ 405.00
	05312019	I19-003955		06/18/2019	82	PD equipment - 5 Ubiquiti AM-5AC21-60 Antennas - PCard	010-0000-130700	\$ 907.45
	05312019	I19-003955		06/18/2019	83	Recertification of one auto belay at the Sportsplex - PCard	010-1700-443100	\$ 227.11
	05312019	I19-003955		06/18/2019	84	Air test RDC for asbestos before demolition - PCard	010-1700-443100	\$ 1,150.00
	05312019	I19-003955		06/18/2019	85	Recertification of 3 auto belay at the Sportsplex - PCard	010-1700-443100	\$ 699.12
	05312019	I19-003955		06/18/2019	86	Hardware for toilet install at CPAC - PCard	010-1700-461300	\$ 42.19
	05312019	I19-003955		06/18/2019	87	Drywall screws for the VH project. Shop vac filter and bag. Transfer \$21.98 from 010-1700-443100, line 21 to 010-1700-461300 - PCard	010-1700-461300	\$ 21.98
	05312019	I19-003955		06/18/2019	87	Drywall screws for the VH project. Shop vac filter and bag. Transfer \$21.98 from 010-1700-443100, line 21 to	010-1700-461700	\$ 38.76

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
						010-1700-461300 - PCard		
	05312019	I19-003955		06/18/2019	88	Drywall for VH remodel project. - PCard	010-1700-462650	\$ 32.94
	05312019	I19-003955		06/18/2019	89	Replacement hand drill for Building Maintenance - PCard	010-1700-460170	\$ 289.00
	05312019	I19-003955		06/18/2019	90	Light bulbs for water towers, internal pipe wrench for water meter technicians - PCard	031-6002-460170	\$ 19.94
	05312019	I19-003955		06/18/2019	90	Light bulbs for water towers, internal pipe wrench for water meter technicians - PCard	031-6002-461200	\$ 41.79
	05312019	I19-003955		06/18/2019	91	Hour meters for Wedgewood Lift Station, fluke multimeter hanging kits - PCard	031-6002-460170	\$ 65.10
	05312019	I19-003955		06/18/2019	91	Hour meters for Wedgewood Lift Station, fluke multimeter hanging kits - PCard	031-6003-460290	\$ 70.48
	05312019	I19-003955		06/18/2019	92	Electrical Supplies: Fuses for MPS pump - PCard	031-6002-461200	\$ 3.96
	05312019	I19-003955		06/18/2019	93	PVC pipe and fittings for MPS Underdrain pump - PCard	031-6002-460290	\$ 190.13
	05312019	I19-003955		06/18/2019	94	valve rebuild kit for booster station - PCard	031-6002-461700	\$ 177.34
	05312019	I19-003955		06/18/2019	95	Swim diapers and swim pants. - PCard	283-4005-460290	\$ 657.35
	05312019	I19-003955		06/18/2019	96	Veterans Liberty Run/Walk Promotional Postcards - PCard	010-9450-460140	\$ 171.50
	05312019	I19-003955		06/18/2019	97	Kayak Parts for Lake Sedgewick Boat Rental Operation - PCard	283-4002-460180	\$ 326.89
	05312019	I19-003955		06/18/2019	98	Kayak for Lake Sedgewick Rentals - PCard	283-4002-460180	\$ 227.51
	05312019	I19-003955		06/18/2019	99	Replacement crowd control stanchions for CPAC. - PCard	283-4005-460180	\$ 143.06
	05312019	I19-003955		06/18/2019	100	Décor supplies for Mother's Day Tea - PCard	283-4002-490400	\$ 23.44
	05312019	I19-003955		06/18/2019	101	Craft supply for Mother's Day Tea - PCard	283-4002-490400	\$ 12.81
	05312019	I19-003955		06/18/2019	102	Craft supplies and snacks for Mother's Day tea - PCard	283-4002-490400	\$ 64.32
	05312019	I19-003955		06/18/2019	103	Supplies for Littlest Chef - PCard	283-4002-490400	\$ 18.10
	05312019	I19-003955		06/18/2019	104	Vases for Mother's Day Tea - PCard	283-4002-490400	\$ 4.00
	05312019	I19-003955		06/18/2019	105	Snow season closeout luncheon for PW streets staff. - PCard	010-5001-460150	\$ 340.95
	05312019	I19-003955		06/18/2019	106	Flowers for OPHFC planter boxes. - PCard	010-1900-464800	\$ 116.25
	05312019	I19-003955		06/18/2019	107	Flowers and pots for Girl Scout project at CPAC. - PCard	283-4003-464800	\$ 492.34
	05312019	I19-003955		06/18/2019	108	Plants, soil and garden tools for SPLEX. - PCard	010-1900-464800	\$ 470.82
	05312019	I19-003955		06/18/2019	108	Plants, soil and garden tools for SPLEX. - PCard	283-4003-460170	\$ 13.96
	05312019	I19-003955		06/18/2019	109	Repair parts for Farmer's Market sign at Crescent Park. - PCard	283-4003-461990	\$ 38.13
	05312019	I19-003955		06/18/2019	110	Hose bib parts and spindle paint for Zero-Depth slides and stairs at CPAC. - PCard	283-4005-461650	\$ 516.08
	05312019	I19-003955		06/18/2019	111	Replacement decking for tube deck at CPAC. - PCard	283-4005-461650	\$ 119.52
	05312019	I19-003955		06/18/2019	112	Torch, drill bits and screws for CPAC. - PCard	283-4005-460170	\$ 107.93
	05312019	I19-003955		06/18/2019	112	Torch, drill bits and screws for CPAC. - PCard	283-4005-461650	\$ 101.80
	05312019	I19-003955		06/18/2019	113	Boiler drain valves, hose, hose reel and new connections for CPAC - PCard	283-4005-461650	\$ 252.48
	05312019	I19-003955		06/18/2019	114	Hydro water stop cement and waterweld opoxy for CPAC repair. - PCard	283-4005-461650	\$ 59.71
	05312019	I19-003955		06/18/2019	115	Contact cement for CPAC repairs. - PCard	283-4005-461650	\$ 33.98
	05312019	I19-003955		06/18/2019	116	Angle grinder and sanding disks for CPAC repairs. - PCard	283-4003-460170	\$ 44.90

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	05312019	I19-003955		06/18/2019	117	Mortar mixer and bondo tools for CPAC project. - PCard	283-4003-464700 \$	20.98
	05312019	I19-003955		06/18/2019	117	Mortar mixer and bondo tools for CPAC project. - PCard	283-4005-460170 \$	13.36
	05312019	I19-003955		06/18/2019	118	Bondo, duct tape and scrapers for CPAC repairs. - PCard	283-4005-460170 \$	27.91
	05312019	I19-003955		06/18/2019	118	Bondo, duct tape and scrapers for CPAC repairs. - PCard	283-4005-461650 \$	83.88
	05312019	I19-003955		06/18/2019	119	Drywall mud pans and plastic knives for CPAC. - PCard	283-4005-460170 \$	10.93
	05312019	I19-003955		06/18/2019	119	Drywall mud pans and plastic knives for CPAC. - PCard	283-4005-461650 \$	24.95
	05312019	I19-003955		06/18/2019	120	Painting supplies, pesticide sprayers and batteries for P&G. - PCard	283-4003-460170 \$	19.98
	05312019	I19-003955		06/18/2019	120	Painting supplies, pesticide sprayers and batteries for P&G. - PCard	283-4003-461990 \$	140.97
	05312019	I19-003955		06/18/2019	120	Painting supplies, pesticide sprayers and batteries for P&G. - PCard	283-4005-461650 \$	85.68
	05312019	I19-003955		06/18/2019	121	Paint, rollers and paint naps for CPAC painting project. - PCard	283-4005-461650 \$	121.84
	05312019	I19-003955		06/18/2019	122	Dust masks, treated lumber and grinding wheel cup for Saratoga Park sign. - PCard	283-4003-460170 \$	49.98
	05312019	I19-003955		06/18/2019	122	Dust masks, treated lumber and grinding wheel cup for Saratoga Park sign. - PCard	283-4003-461990 \$	19.52
	05312019	I19-003955		06/18/2019	122	Dust masks, treated lumber and grinding wheel cup for Saratoga Park sign. - PCard	283-4003-464700 \$	22.65
	05312019	I19-003955		06/18/2019	123	Zip ties and black rope for flag pole repair at CPAC. - PCard	283-4005-461990 \$	46.27
	05312019	I19-003955		06/18/2019	124	Brute garbage cans, garden hose hanger and gray caulk for CPAC. - PCard	283-4005-460290 \$	169.40
	05312019	I19-003955		06/18/2019	125	Metal nails for tents at Centennial Park. - PCard	283-4003-461990 \$	17.50
	05312019	I19-003955		06/18/2019	126	Folding tables for special events - (12) 6 ft. - PCard	010-9450-460180 \$	509.28
	05312019	I19-003955		06/18/2019	127	Concrete anchors for Police station concrete repairs. - PCard	283-4003-461990 \$	25.83
	05312019	I19-003955		06/18/2019	128	Tool boxes and black pipe for Centennial Hertz project. - PCard	283-4003-460170 \$	89.97
	05312019	I19-003955		06/18/2019	128	Tool boxes and black pipe for Centennial Hertz project. - PCard	283-4003-461600 \$	27.54
	05312019	I19-003955		06/18/2019	129	Market at the Park_decor supplies - PCard	010-9450-460290 \$	11.99
	05312019	I19-003955		06/18/2019	130	Market at the Park_ program supplies - PCard	010-9450-460290 \$	12.30
	05312019	I19-003955		06/18/2019	131	Market at the Park supplies - PCard	010-9450-460290 \$	10.00
	05312019	I19-003955		06/18/2019	132	Brewfest decor - PCard	010-9450-460290 \$	38.48
	05312019	I19-003955		06/18/2019	133	Market at the Park_décor and supplies & Brewfest_decor supplies - PCard	010-9450-460290 \$	107.96
	05312019	I19-003955		06/18/2019	134	Market at the Park_Market Roamers kids program graphics - PCard	010-9450-460290 \$	8.90
	05312019	I19-003955		06/18/2019	135	Employee years of service acknowledgement for outgoing trustee - PCard	283-4001-460290 \$	29.99
	05312019	I19-003955		06/18/2019	136	Employee years of service acknowledgement for outgoing trustee - PCard	283-4001-460290 \$	13.28
	05312019	I19-003955		06/18/2019	137	Brewfest T-shirt supplies - PCard	010-9450-460290 \$	90.00
	05312019	I19-003955		06/18/2019	138	Market at the Park_Market Roamers kids program supplies - PCard	010-9450-460290 \$	45.58
	05312019	I19-003955		06/18/2019	139	Material for new digital clock at CPAC. -	010-1700-461200 \$	14.76

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
						PCard		
	05312019	I19-003955		06/18/2019	140	Material for Museum poster boards - PCard	010-1700-461300	\$ 6.59
	05312019	I19-003955		06/18/2019	141	Cover for OPHFC exhaust fan. - PCard	010-1700-461700	\$ 36.42
	05312019	I19-003955		06/18/2019	142	Material for Led lights on front walkway at OPHFC - PCard	010-1700-461200	\$ 14.28
	05312019	I19-003955		06/18/2019	143	Fittings needed to repair air compressor at CPAC. - PCard	010-1700-461700	\$ 19.37
	05312019	I19-003955		06/18/2019	144	Material needed for start up/cleaning on Zero Depth heater at CPAC - PCard	010-1700-461990	\$ 25.36
	05312019	I19-003955		06/18/2019	145	Food and beverage purchase for special recreation participants attending Brookfield Zoo - PCard	283-4008-490100	\$ 180.20
	05312019	I19-003955		06/18/2019	146	Parking for special recreation trip to Brookfield zoo - PCard	283-4008-490600	\$ 20.00
	05312019	I19-003955		06/18/2019	147	Parking Fee for vehicles for special recreation shed aquarium trip - PCard	283-4008-490600	\$ 35.00
	05312019	I19-003955		06/18/2019	148	Maternity Uniforms for Officer Priede and Adamczyk - PCard	010-7002-460190	\$ 314.84
	05312019	I19-003955		06/18/2019	149	2019 Illinois CIT Conference - Keith Valentino - PCard	010-7002-429100	\$ 125.00
	05312019	I19-003955		06/18/2019	150	Party supplies for PD retirements. - PCard	010-7002-460290	\$ 94.21
	05312019	I19-003955		06/18/2019	151	Prisoner Meal food - PCard	010-7002-464100	\$ 111.01
	05312019	I19-003955		06/18/2019	152	Printing & Stationary - Sportsplex birthday party Tri-Folds - PCard	283-4007-460140	\$ 211.76
	05312019	I19-003955		06/18/2019	153	Personnel procurement - job postings for Development Services Director & Senior Planner/Project Manager. Invoice #0989 - PCard	010-1100-432400	\$ 200.00
	05312019	I19-003955		06/18/2019	154	Personnel Procurement - Job posting for Development Services Director. Order #227803 - PCard	010-1100-432400	\$ 295.00
	05312019	I19-003955		06/18/2019	155	Personnel procurement - Job posting for Senior Planner/Project Manager. Order #227810 - PCard	010-1100-432400	\$ 195.00
	05312019	I19-003955		06/18/2019	156	Cook County Clerk Office Statement of Economic Interest for Andrea Smaga, Program Supervisor. - PCard	283-4001-429200	\$ 15.32
	05312019	I19-003955		06/18/2019	157	On site field trip down payment for Voyagers Day Camp 6/18/19. - PCard	283-4002-490100	\$ 600.00
	05312019	I19-003955		06/18/2019	158	Tshirts for Day Camp counselors. - PCard	283-4002-460190	\$ 800.00
	05312019	I19-003955		06/18/2019	159	Tshirts for campers at Day Camp. - PCard	283-4002-490410	\$ 3,314.50
	05312019	I19-003955		06/18/2019	160	Brookfield Zoo field trip admission for staff and participants - 5/5/19 - PCard	283-4008-490100	\$ 352.00
	05312019	I19-003955		06/18/2019	161	Field trip admission and lunch vouchers for Special Rec. participants and staff - PCard	283-4008-490100	\$ 768.90
	05312019	I19-003955		06/18/2019	162	Special Kids Day supplies. Reimbursement will be made by Orland Park Lions Club. - PCard	283-4008-490700	\$ 591.76
	05312019	I19-003955		06/18/2019	163	Summer Getaway deposit for accommodations for participants and staff. - PCard	283-4008-490100	\$ 806.98
	05312019	I19-003955		06/18/2019	164	Summer Getaway deposit for accommodations for participants and staff. - PCard	283-4008-490100	\$ 806.98
	05312019	I19-003955		06/18/2019	165	Summer Getaway deposit for accommodations for participants and staff. - PCard	283-4008-490100	\$ 806.98
	05312019	I19-003955		06/18/2019	166	Admission for participants and staff at the Spring Formal Dance on 5/17/19 - PCard	283-4008-490100	\$ 1,050.00

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	05312019	I19-003955		06/18/2019	167	Baked goods for Chiefs meeting - PCard	010-7002-460150	\$ 17.99
	05312019	I19-003955		06/18/2019	168	hardware for police department flag pole - PCard	010-7002-460290	\$ 13.32
	05312019	I19-003955		06/18/2019	169	1Q 2019 941 Filing Fees - PCard	010-1400-484990	\$ 5.49
	05312019	I19-003955		06/18/2019	170	Test transaction - vehicle stickers - PCard	010-1400-484990	\$ 10.00
	05312019	I19-003955		06/18/2019	171	Test transaction - vehicle stickers - PCard	010-1400-484990	\$ -10.00
	05312019	I19-003955		06/18/2019	172	Test transaction - vehicle stickers - PCard	010-1400-484990	\$ 10.00
	05312019	I19-003955		06/18/2019	173	Test transaction - vehicle stickers - PCard	010-1400-484990	\$ -10.00
	05312019	I19-003955		06/18/2019	174	Tolls - 1.1.19 - 3.31.19 - PCard	010-1100-429700	\$ 300.55
	05312019	I19-003955		06/18/2019	175	Food and beverage purchase for special recreation participants attending dine out - PCard	283-4008-490100	\$ 191.30
	05312019	I19-003955		06/18/2019	176	Food and beverage purchase for special recreation participants attending dine out - PCard	283-4008-490100	\$ 188.27
	05312019	I19-003955		06/18/2019	177	Food and beverage purchase for participants attending special recreation's dine out - PCard	283-4008-490100	\$ 185.43
	05312019	I19-003955		06/18/2019	178	Renew domain names - downtownop.com & downtownorlandpark.com (2019-05-25 to 2020-05-25) - PCard	010-1600-442850	\$ 22.48
	05312019	I19-003955		06/18/2019	179	Special Olympic Softball Uniforms purchase - PCard	283-4008-490700	\$ 960.00
	05312019	I19-003955		06/18/2019	180	Printing of signs for Sportsplex HVAC construction work - PCard	283-4007-460140	\$ 111.00
	05312019	I19-003955		06/18/2019	181	TV service for the Sportsplex (6/4/19 - 7/3/19) - PCard	283-4007-441800	\$ 289.97
	05312019	I19-003955		06/18/2019	182	Snacks for Sportsplex health fair - PCard	283-4007-490400	\$ 19.71
	05312019	I19-003955		06/18/2019	183	Supplies for Health Fair- face paint - PCard	283-4007-490400	\$ 34.47
	05312019	I19-003955		06/18/2019	184	D.Geghen - Pilates monthly workshop subscription - PCard	283-4007-429100	\$ 18.00
	05312019	I19-003955		06/18/2019	185	Water for fitness center members - PCard	283-4007-460150	\$ 11.00
	05312019	I19-003955		06/18/2019	186	Office supplies for Recreation Administration. - PCard	283-4001-460100	\$ 82.20
	05312019	I19-003955		06/18/2019	187	Monthly subscription for iStock images - PCard	283-4001-442850	\$ 40.00
	05312019	I19-003955		06/18/2019	188	Office chair for G. Couch. - PCard	283-4003-460180	\$ 159.99
	05312019	I19-003955		06/18/2019	189	Banner sign holder - PCard	283-4001-460180	\$ 750.00
	05312019	I19-003955		06/18/2019	190	Re-lettering overlay for Preschool Graduation banner with updated Trustee names - PCard	283-4002-460140	\$ 135.65
	05312019	I19-003955		06/18/2019	191	Dues and Licenses: NCTRC Annual Maintenance Fee for Nick Harvey - PCard	283-4001-429200	\$ 80.00
	05312019	I19-003955		06/18/2019	192	Equipment repair parts for V&E chop saw - PCard	010-5006-460170	\$ 3.97
	05312019	I19-003955		06/18/2019	193	Public Works Wash bay heating system repair parts - PCard	010-1700-461300	\$ 266.23
	05312019	I19-003955		06/18/2019	194	Equipment repair part for cut-saw # 5110-replacement compression release valve - PCard	010-5006-461700	\$ 12.01
	05312019	I19-003955		06/18/2019	195	Equipment repair parts for TL6178 & cut-saw #5110. Pintle ring and filter kit - PCard	010-5006-461700	\$ 47.30
	05312019	I19-003955		06/18/2019	196	Auto parts-replacement police car spot light bulbs - PCard	010-5006-461800	\$ 104.08
	05312019	I19-003955		06/18/2019	197	Truck repair to 5269-repair of hydraulic system core module - PCard	010-5006-443400	\$ 750.00
	05312019	I19-003955		06/18/2019	198	Equipment repair part-replacement pintle	010-5006-461700	\$ 26.05



Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
						hitch for Trailer TL4108 - PCard		
	05312019	I19-003955		06/18/2019	199	Annual V&E Shop Air compressor maintenance - PCard	010-5006-443200	\$ 1,797.87
	05312019	I19-003955		06/18/2019	200	building repair part for overhead door 1 at Public Works-replacement window - PCard	010-5006-461300	\$ 129.81
	05312019	I19-003955		06/18/2019	201	Replacement air filters for vanguard engines and brass tags for use in V&E - PCard	010-5006-461700	\$ 20.38
	05312019	I19-003955		06/18/2019	201	Replacement air filters for vanguard engines and brass tags for use in V&E - PCard	010-5006-461990	\$ 14.50
	05312019	I19-003955		06/18/2019	202	Payment for fieldtrip for Buddies Day Camp taking place on 6/28/19. - PCard	283-4002-490100	\$ 560.00
	05312019	I19-003955		06/18/2019	203	Chalk Artist for Market in the Park, June 6 - PCard	010-9450-442450	\$ 875.00
	05312019	I19-003955		06/18/2019	204	Extra accessory for dance costume. - PCard	283-4002-490990	\$ 16.27
	05312019	I19-003955		06/18/2019	205	Shipping return for rented scripts - High School Musical - PCard	283-4002-441600	\$ 48.32
	05312019	I19-003955		06/18/2019	206	Dance Costume shipping for returns. - PCard	283-4002-441600	\$ 33.70
	05312019	I19-003955		06/18/2019	207	Credit for dance recital costume exchange - PCard Transaction #16449 - PCard	283-4002-490400	\$ -37.99
	05312019	I19-003955		06/18/2019	208	Credit for dance recital costume exchange, PCard Transaction #16498 - PCard	283-4002-490400	\$ -34.99
	05312019	I19-003955		06/18/2019	209	Credit for dance recital costume exchange PCard Transaction #16497 - PCard	283-4002-490400	\$ -32.99
	05312019	I19-003955		06/18/2019	210	Credit for dance recital costume exchange. PCard Transaction #16075 - PCard	283-4002-490400	\$ -252.94
	05312019	I19-003955		06/18/2019	211	Credit for returned dance recital costume. PCard Tx#16501 - PCard	283-4002-490400	\$ -33.90
	05312019	I19-003955		06/18/2019	212	Cups for dance recital prop. - PCard	283-4002-490400	\$ 3.99
	05312019	I19-003955		06/18/2019	213	Art Supplies for youth art class. - PCard	283-4002-490400	\$ 9.99
	05312019	I19-003955		06/18/2019	214	Supplies for Improv and for Dance Mother's Day Tea. - PCard	283-4002-490400	\$ 11.00
	05312019	I19-003955		06/18/2019	215	Supplies for Dance Mother's Day Tea. - PCard	283-4002-490400	\$ 13.40
	05312019	I19-003955		06/18/2019	216	Supplies for Improv and for Dance Mother's Day Tea. - PCard	283-4002-490400	\$ 24.97
	05312019	I19-003955		06/18/2019	217	Brewfest post cards - PCard	010-9450-460300	\$ 211.76
	05312019	I19-003955		06/18/2019	218	Alcohol Licensing Metra Travel to Chicago - D. Biela - PCard	283-4001-429400	\$ 13.50
	05312019	I19-003955		06/18/2019	219	Alcohol Permits (Chicago) Train Parking - D. Biela - PCard	283-4001-429400	\$ 3.00
	05312019	I19-003955		06/18/2019	220	IL Liquor Control Comm Lisc Fees - PCard	010-9450-429200	\$ 125.00
	05312019	I19-003955		06/18/2019	221	IL Liquor Control Comm Liscenses - PCard	010-9450-429200	\$ 100.00
	05312019	I19-003955		06/18/2019	222	IL Liquor Control Commission License - credit card fee - PCard	010-9450-429200	\$ 2.94
	05312019	I19-003955		06/18/2019	223	Alcohol Permits - Chicago Parking - D. Biela - PCard	283-4001-429400	\$ 49.00
	05312019	I19-003955		06/18/2019	224	IL Liquor Control Commission License - credit card fee - PCard	010-9450-429200	\$ 2.35
	05312019	I19-003955		06/18/2019	225	Marketing & Promotion Supplies - Brewfest banners - PCard	010-9450-460300	\$ 536.00
	05312019	I19-003955		06/18/2019	226	Market at the Park banner updates - PCard	010-9450-460300	\$ 67.26
	05312019	I19-003955		06/18/2019	227	Taste - Sat Aug 3 Band Deposit - Lisa McClorwy - PCard	010-9400-442450	\$ 2,850.00
	05312019	I19-003955		06/18/2019	228	Caulk guns and caulking supplies for CPAC concrete repair project. - PCard	283-4005-460170	\$ 175.00
	05312019	I19-003955		06/18/2019	228	Caulk guns and caulking supplies for CPAC	283-4005-461650	\$ 655.32

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
						concrete repair project. - PCard		
	05312019	I19-003955		06/18/2019	229	Cleaning supplies and WD40 for Marina storage box. - PCard	283-4003-461100 \$	8.96
	05312019	I19-003955		06/18/2019	229	Cleaning supplies and WD40 for Marina storage box. - PCard	283-4003-461990 \$	7.98
	05312019	I19-003955		06/18/2019	230	Paint supplies for CPAC. - PCard	283-4005-461650 \$	60.00
	05312019	I19-003955		06/18/2019	231	Shower curtains for CPAC. - PCard	283-4005-461650 \$	35.84
	05312019	I19-003955		06/18/2019	232	Caulk for CPAC repairs. - PCard	283-4005-461650 \$	22.44
	05312019	I19-003955		06/18/2019	233	Paint brushes for CPAC project. - PCard	283-4005-461650 \$	18.50
	05312019	I19-003955		06/18/2019	234	Decking boards for CPAC and padlock keys for boat launch. - PCard	283-4003-461990 \$	14.28
	05312019	I19-003955		06/18/2019	234	Decking boards for CPAC and padlock keys for boat launch. - PCard	283-4005-461650 \$	127.52
	05312019	I19-003955		06/18/2019	235	Cement for memorial sign. - PCard	283-4003-461500 \$	10.15
	05312019	I19-003955		06/18/2019	236	Closet doors for HR remodel. - PCard	010-1700-462650 \$	161.30
	05312019	I19-003955		06/18/2019	237	Building materials and supplies for HR remodel - PCard	010-1700-461200 \$	558.91
	05312019	I19-003955		06/18/2019	237	Building materials and supplies for HR remodel - PCard	010-1700-461300 \$	767.65
	05312019	I19-003955		06/18/2019	237	Building materials and supplies for HR remodel - PCard	010-1700-462650 \$	1,454.91
	05312019	I19-003955		06/18/2019	238	WD40 oil, shop towels, and markers to service locker locks at CPAC. - PCard	010-1700-460100 \$	2.38
	05312019	I19-003955		06/18/2019	238	WD40 oil, shop towels, and markers to service locker locks at CPAC. - PCard	010-1700-461100 \$	2.58
	05312019	I19-003955		06/18/2019	238	WD40 oil, shop towels, and markers to service locker locks at CPAC. - PCard	010-1700-461990 \$	5.38
	05312019	I19-003955		06/18/2019	239	Returned sink for HR remodel. - PCard	010-1700-462650 \$	-167.00
	05312019	I19-003955		06/18/2019	240	Sink and faucet for HR remodel. - PCard	010-1700-461300 \$	51.00
	05312019	I19-003955		06/18/2019	240	Sink and faucet for HR remodel. - PCard	010-1700-462650 \$	89.00
	05312019	I19-003955		06/18/2019	241	LIGHTING RELAYS FOR PD LIGHTING SYSTEM - PCard	010-1700-461200 \$	150.00
	05312019	I19-003955		06/18/2019	242	Keys for Stellwagon Farm - PCard	010-1700-461300 \$	4.76
	05312019	I19-003955		06/18/2019	243	Electrical and building supplies for HR remodel. - PCard	010-1700-461200 \$	224.12
	05312019	I19-003955		06/18/2019	243	Electrical and building supplies for HR remodel. - PCard	010-1700-461300 \$	6.87
	05312019	I19-003955		06/18/2019	244	WD40 oil to service CPAC locker locks. - PCard	010-1700-461990 \$	10.76
	05312019	I19-003955		06/18/2019	245	Deck material, screws, hacksaw blades to repair Parks Admin. deck - PCard	010-1700-460170 \$	23.96
	05312019	I19-003955		06/18/2019	245	Deck material, screws, hacksaw blades to repair Parks Admin. deck - PCard	010-1700-461300 \$	83.62
	05312019	I19-003955		06/18/2019	246	Decking and screws for Parks Admin. deck - PCard	010-1700-461300 \$	63.37
	05312019	I19-003955		06/18/2019	247	Trustee Milani Elected Officials Workshop 2019-Rockford - PCard	010-1500-429400 \$	75.00
	05312019	I19-003955		06/18/2019	248	IML Newly Elected Officials Seminar June 6, Bolingbrook, Trustees Katsenes and Healy - PCard	010-1500-429400 \$	150.00
	05312019	I19-003955		06/18/2019	249	Metropolitan Mayors Caucus 2019 Gala - Trustee Milani and guest. - PCard	010-1500-429400 \$	220.00
	05312019	I19-003955		06/18/2019	250	Metropolitan Mayors Caucus 2019 Gala, Trustee Fenton plus 2 guests. - PCard	010-1500-429400 \$	330.00
	05312019	I19-003955		06/18/2019	251	Dax award plaques for Village awards - PCard	010-1500-460290 \$	99.20

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
	05312019	I19-003955		06/18/2019	252	Cupcakes and Cookies for Memorial Day Event, May 27, 2019 - PCard	010-8100-464100 \$	187.38
	05312019	I19-003955		06/18/2019	253	Table Cloths for Memorial Day event, May 27, 2019 - PCard	010-8100-460290 \$	15.00
	05312019	I19-003955		06/18/2019	254	Snacks for Memorial Day 2019 Event - PCard	010-8100-464100 \$	37.45
	05312019	I19-003955		06/18/2019	255	Computer paper for museum printer - PCard	028-0000-460100 \$	14.97
	05312019	I19-003955		06/18/2019	256	Archival supplies for the museum. - PCard	028-0000-460290 \$	393.34
	05312019	I19-003955		06/18/2019	257	Picture frames and shadow boxes for display at museum. - PCard	028-0000-460290 \$	113.89
	05312019	I19-003955		06/18/2019	258	Office supplies for the museum. - PCard	028-0000-460100 \$	20.66
	05312019	I19-003955		06/18/2019	259	Bubbles for prizes for 2nd grade students visiting museum - PCard	028-0000-460290 \$	5.94
	05312019	I19-003955		06/18/2019	260	Renewal of 2019 museum membership - American Association for State & Local History - PCard	028-0000-429200 \$	98.00
	05312019	I19-003955		06/18/2019	261	Down payment on fieldtrip for Adventurers Day Camp on June 26 2019. - PCard	283-4002-490100 \$	324.00
	05312019	I19-003955		06/18/2019	262	Adjustable fountain repair kit for CPAC. - PCard	283-4005-461650 \$	211.00
	05312019	I19-003955		06/18/2019	263	Replacement parts for pressure measures at CPAC. - PCard	283-4005-461650 \$	457.90
	05312019	I19-003955		06/18/2019	264	O-rings for spray panels at CPAC. - PCard	283-4005-461650 \$	1,200.21
	05312019	I19-003955		06/18/2019	265	Mortar for tiles at CPAC. - PCard	283-4005-461650 \$	70.07
	05312019	I19-003955		06/18/2019	266	Replacement tiles for CPAC. - PCard	283-4005-461650 \$	362.27
	05312019	I19-003955		06/18/2019	267	Credit card fee for class C license for A. Jenig - PCard	283-4003-429200 \$	1.00
	05312019	I19-003955		06/18/2019	268	Class C license for A. Jenig - PCard	283-4003-429200 \$	5.00
	05312019	I19-003955		06/18/2019	269	Tents for various Village events. - PCard	010-9450-460290 \$	329.94
	05312019	I19-003955		06/18/2019	270	IPRA 1 year membership for M. Mazza 2019. - PCard	283-4003-429200 \$	279.00
	05312019	I19-003955		06/18/2019	271	Professional development school for M. Mazza 2019 - PCard	283-4003-429100 \$	785.00
	05312019	I19-003955		06/18/2019	272	Light bulbs, caulk gun, pruner and stakes for repairs at various locations. - PCard	283-4003-460170 \$	36.86
	05312019	I19-003955		06/18/2019	272	Light bulbs, caulk gun, pruner and stakes for repairs at various locations. - PCard	283-4003-461990 \$	7.44
	05312019	I19-003955		06/18/2019	272	Light bulbs, caulk gun, pruner and stakes for repairs at various locations. - PCard	283-4005-461200 \$	9.98
	05312019	I19-003955		06/18/2019	273	Jetpack hotspot case for M. Mazza. - PCard	283-4003-460120 \$	21.98
	05312019	I19-003955		06/18/2019	274	2 way solenoid valve for CPAC. - PCard	283-4005-461650 \$	167.42
	05312019	I19-003955		06/18/2019	275	Tax refund for repair kit for wall hydrant at CPAC. Pcard #16681 - PCard	283-4005-461650 \$	-20.11
	05312019	I19-003955		06/18/2019	276	Go grit non-skid tape for CPAC. - PCard	283-4005-461650 \$	176.86
	05312019	I19-003955		06/18/2019	277	Repair kit for wall hydrant at CPAC. - PCard	283-4005-461650 \$	296.23
	05312019	I19-003955		06/18/2019	278	Threaded rod for CPAC. - PCard	283-4005-461650 \$	32.43
	05312019	I19-003955		06/18/2019	279	Flowmeter, scale and stainless steel valve for CPAC. - PCard	283-4005-461650 \$	784.42
	05312019	I19-003955		06/18/2019	280	Laurel Hills pavilion repair materials. - PCard	023-0000-470100 \$	772.51
	05312019	I19-003955		06/18/2019	281	Wire clamps for Farmer's Market banner at Crescent Park. - PCard	283-4003-461990 \$	4.38
	05312019	I19-003955		06/18/2019	282	Electrical supplies to transfer parking lot lighting from RDC to CAC - PCard	010-1700-461200 \$	4.24
	05312019	I19-003955		06/18/2019	283	Electrical supplies to transfer parking lot lighting from RDC to FLC - PCard	010-1700-461200 \$	4.36
	05312019	I19-003955		06/18/2019	284	Electrical supplies to transfer parking lot	010-1700-461200 \$	28.77

Vendors	Vendor Invoice	Invoice	Purchase Order	Due Date	Line No	Line Item Description	Account Number	Amount
						lighting from RDC to FLC - PCard		
	05312019	I19-003955		06/18/2019	285	Replace part for air compressor at FLC - PCard	010-1700-461700	\$ 127.00
	05312019	I19-003955		06/18/2019	286	Tools for PW - Streets division - PCard	010-5002-460170	\$ 126.72
<b>GRAND TOTAL :</b>								<b>\$ 60,137.38</b>

DATE: August 5, 2019

## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0526</b>
Orig. Department:	<b>Finance Department</b>
File Name:	<b>Acceptance of the Fiscal Year 2018 Comprehensive Annual Financial Report - Approval</b>

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### **BACKGROUND:**

Illinois Municipal Code requires that the auditor present a copy of the audited financial statements to the Village Board at a public meeting. A representative from BKD, LLC will be at the Finance Committee meeting to present an overview of the audited financial statements, as well as the results of the audit.

On July 15, 2019, this item was reviewed by the Finance Committee, recommended for approval and referred to the Village Board of Trustees for consideration.

### **BUDGET IMPACT:**

None

### **REQUESTED ACTION:**

I move to approve accepting the Fiscal Year 2018 Comprehensive Annual Financial Report.

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ORLAND PARK

# 2018 Comprehensive Annual FINANCIAL REPORT

*For The Year Ended December 31, 2018*

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VILLAGE OF ORLAND PARK, ILLINOIS

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

For the Year Ended  
December 31, 2018

Prepared By:  
Department of Finance

Annmarie K. Mampe  
Finance Director

Sarah A. Schueler  
Assistant Finance Director



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**MAYOR**  
Keith Pekau

**VILLAGE CLERK**  
John C. Mehalek

14700 S. Ravinia Avenue  
Orland Park, IL 60462  
708.403.6100  
OrlandPark.org



**TRUSTEES**  
Kathleen M. Fenton  
James V. Dodge  
Patricia A. Gira  
Carole Griffin Ruzich  
Daniel T. Calandriello  
Michael F. Carroll

June 18, 2019

To the Honorable Keith Pekau,  
Members of the Village Board,  
and Citizens of the Village of Orland Park, Illinois:

Illinois state statute requires that all general-purpose local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with United States Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of independent licensed certified public accountants. Pursuant to that requirement, we hereby issue the Village of Orland Park's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018.

The Village's CAFR consists of management's representations concerning the finances of the Village. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the Village has established a comprehensive internal control framework that is designed both to protect the Village's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the Village's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh the benefits, the Village's comprehensive framework of internal controls has been 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 CAFR is complete and reliable in all material aspects.

BKD, LLP a firm of independent licensed certified public accountants, has audited the Village's financial statements thereby providing reasonable assurance that the financial statements of the Village for the year ended December 31, 2018 are free of material misstatement. The Village's 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. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering unmodified opinions that the Village of Orland Park's financial statements for the 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 requires 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 the MD&A and should be read in conjunction with it. The Village's MD&A can be found immediately following the Independent Auditors' Report.

## **Profile of the Village of Orland Park**

The Village of Orland Park was incorporated in 1892 and has operated as a home rule municipality under the 1970 Constitution since October of 1984. The Village utilizes the Council-Manager form of government and is directed by a board of six Trustees and a Village President. The Council-Manager form of government has been adopted by many local communities of more than 25,000 citizens and governs more than 3,000 cities and villages in the United States.

The Board of Trustees constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes, authorizes the payment of bills, approves bids and contracts involving Village business, and adopts Village ordinances.

Since 1984, when home rule status was obtained, a Village Manager has been appointed as the Chief Administrative Officer of the Village. The Village Manager is directly responsible to the Board of Trustees for the proper administration of all day-to-day affairs of the Village. He is vested with the enforcement of all Village laws and ordinances, and has the authority to appoint and direct all employees. It is the responsibility of the Village Manager to oversee development of the annual budget, required tax levies, and to monitor all departmental operations and respective programs. The Village Manager recommends to the Board all such matters as may be deemed necessary or expedient for the fulfillment of the administrative duties of his office.

The Village provides a full range of municipal services with the exception of fire protection and ambulance services. Services provided include public safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, transportation, water and sewer services, parks and recreation, and general administrative services. A separate fire protection district that encompasses a geographic area larger than the Village's corporate boundaries provides fire protection services. The Village's Department of Recreation and Parks supports and maintains public parklands totaling in excess of 650 acres, more than 50 playgrounds, multiple baseball/softball fields and tennis/basketball courts, an outdoor ice arena, a 25,000 square foot outdoor water park, including multiple pools and slides, a 90,000 square foot sports recreation and fitness center, a 78,000 square foot health and fitness center, including an indoor lap and warm water therapy pool, more than 63 miles of walking/bicycle paths, and a man-made lake for water-related activities.



## Factors Affecting Financial Condition

The Mayor, Board of Trustees and Village personnel are intent on maintaining the Village's strong financial condition, while continuing to provide high quality public services to its residents. The Village's financial position, as reflected in the financial statements presented in this report, is perhaps best understood when it is considered from the broader perspective of the environment within which the Village operates.

**Local economy** – The Village of Orland Park is the regional destination for business in the Chicago Southland. The Village has a market trade area population of over 850,000, extending into Northwest Indiana. As the regional shopping destination, Orland Park has over 12 million square feet of commercial space, with a current vacancy rate of approximately 8%. In recent years the Village has seen the addition of many Class A retailers and restaurants, including The Cheesecake Factory, Dave and Busters, Whole Foods, Mariano's, Skyzone, Bonefish Grill, Miller's Ale House, Chuy's, City Barbeque, McAllister's Deli, Uncle Julio's, Freddie's Burgers, Andy's Frozen Custard, Texas De Brasil and PDQ. Orland Square Mall, a regional destination, provides more than 1.2 million square feet of shopping area, is under partial redevelopment with the addition of Von Maur and AMC Theaters. Orland Park Place Mall and out-lots provide more than 700,000 square feet of retail space. Additionally, a number of the Village's local car dealers have expanded and remodeled, including Lexus and Nissan. In addition, new Porsche and Infinity dealerships are complete and currently operating. Recently, the Village welcomed three new car franchises into the market, including Smart Car, Mercedes Commercial Vans, Mazda, and Fiat. The Village anticipates additional expansions from existing car dealers to continue in 2019. The University of Chicago Center for Advance Care opened in December 2016. This 120,000 square foot outpatient clinic generates 130,000 visitors per year, and employs over 100 full-time medical and professional personnel. The expansion of Palos Community Hospital South Campus, a 100,000 square foot, three (3) story ambulatory care facility opened in November 2018. Smith Crossing has expanded its elderly housing facility with the addition of 46 assisted living units in a two (2) story complex.

The Village continues to experience growth in permits issued for development as the market continues to improve. In 2018, 33 new residential permits, 106 new attached single family townhouse permits and 2,362 permits for improvements to existing residential properties were issued. For commercial development, 4 new and 879 permits for improvements to existing commercial properties were issued. Total residential private and commercial investment totaled \$49,256,241 and \$54,359,270 respectively.

The 2017 equalized assessed valuation for both the Cook and Will County areas of the Village of Orland Park was \$2,340,998,574, which represents an increase of approximately 14.04% in Village real estate values as compared to the 2016 equalized assessed valuation. 2017 was the first triennial year since 2008 that has shown an increase in the Village's equalized assessed valuation.

**Annual Budget Process** – A budgetary system is maintained for all funds and serves as the foundation of the Village’s financial planning and control. The budget for fiscal year 2018, as well as fiscal year 2019, was developed using a “target budget” process. Target budgeting is a modification of zero-based budgeting in that it adheres to the premise that the Village provides certain basic services and attempts to “target funds” for these basic service levels. Beyond these basic service levels, additional services are considered discretionary and are evaluated, prioritized, and matched against available revenues. Patterns of service can therefore be modified to meet the changing needs of the Village without disrupting basic services.

The Village also maintains budgetary control through the use of a purchase order/encumbrance accounting system. Purchase orders are approved prior to being encumbered and compliance with Village purchasing policies is consistently monitored.

**Long-term financial initiatives** – Redevelopment of the Main Street Triangle TIF District, as well as the entire Downtown area, continues to be one of the main priorities of the Village, with the ultimate goal of making this area a pedestrian friendly downtown district centered around the 143rd Street Metra commuter station. Phase I of development within this area consisted of the Ninety 7 Fifty on the Park project and was completed in 2013. This project included 295 rental residential units, 8,000 square feet of interior amenity space, and 4,000 square feet of commercial space.

In 2015, Phase II of the development of the Main Street Triangle district began when the Village entered into an agreement with the University of Chicago Medical Center (UCMC) for the development of a 120,000 square foot, multi-story, multi-tenant specialty medical building. The Village simultaneously constructed an adjacent 4 story parking deck with approximately 500 parking spaces, with UCMC contributing approximately 75% towards the construction cost. Both projects were completed in December 2016. A CVS pharmacy is operational on the first floor of the UCMC building. The Village is now working on Phase III of the development of the Main Street Triangle district. In late 2018, the Village requested two developers to submit development plans regarding the completion of the final phase of the district. Structured Development of Chicago was selected as the preferred developer. The Village has five sites totaling approximately 9 acres available for development as well as a 12,000-square-foot space on the first floor of the parking garage that could be used for commercial purposes. The Village is in the process of negotiating the final details of the development.

The Village also continues to address transportation issues that are a top priority of the Mayor and Board of Trustees. The Village remains committed to utilizing home rule sales tax revenues to improve roads and, as the need arises, provide advanced funding for the engineering and/or construction costs related to the improvement of roads not under the Village’s jurisdiction. Some of the road projects for which the Village has advance funded engineering, land acquisition and/or construction costs include 159th Street from 94th Avenue to 104th Avenue and the 143rd Street and LaGrange Road intersection. In addition, the Village advance funded engineering

costs related to 104th Avenue from 159th Street to 167th Street, 167th Street from LaGrange Road to Wolf Road, 143rd Street from LaGrange Road to Will Cook Road, Wolf Road from 143rd Street to 167th Street, and LaGrange Road from 131st Street to 179th Street. The Village also participated in the improvement of Southwest Highway in order to provide for adequate parking for the 143rd Street Metra commuter station, as well as sufficient parking related to the Main Street Triangle TIF District.

## **Financial Management Policies**

The Village's financial management policies assist in structuring the financial operations of the Village, as well as ensuring that the Village remains financially sound. The Finance Department continually reviews each of the Village's financial policies and may recommend new policies or changes to existing policies for approval by the Village Board.

### ***Budget Policies***

The Village's budget must be funded at a level adequate to ensure continuation of service levels within the budgetary guidelines that are established each year by the Village Board.

Reserve policies are set to provide adequate funds for significant declines in revenues or unanticipated expenditures. General Fund reserves have been set by the Village Board at a minimum of 20% of the approved General Fund expenditure budget. Reserve policies have also been approved for the Water and Sewer Fund, Debt Service Fund, Home Rule Sales Tax Fund, Insurance Fund, Park Development Fund, Road Exaction Fund, and Capital Improvement Fund.

### ***Debt Management***

The Village will confine long-term borrowing to capital improvements and moral obligations and only if current revenue sources are not available. General obligation debt will not be used for enterprise activities without designating an alternative revenue source.

## **Awards and Acknowledgements**


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 Orland Park for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2017. The Village has received this Village prestigious award for more than 30 years. In order to be awarded a Certificate of Achievement, the Village must publish an easily readable and efficiently organized CAFR. This report satisfied both generally accepted accounting principles and other applicable requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our current CAFR continues to meet the Certificate of Achievement Program requirements and we are submitting it to GFOA to determine its eligibility for certification.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department. Each member of the department is sincerely appreciated for their contribution to the financial operations of the Village, as well as to this report. In addition, without the continued leadership and support of the President, Village Board, and Village Manager, preparation of this report would not have been possible.

Respectfully submitted,

  
Annmarie K. Mampe  
Finance Director

  
Sarah A. Schueler  
Assistant Finance Director



Government Finance Officers Association

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

Presented to

**Village of Orland Park  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

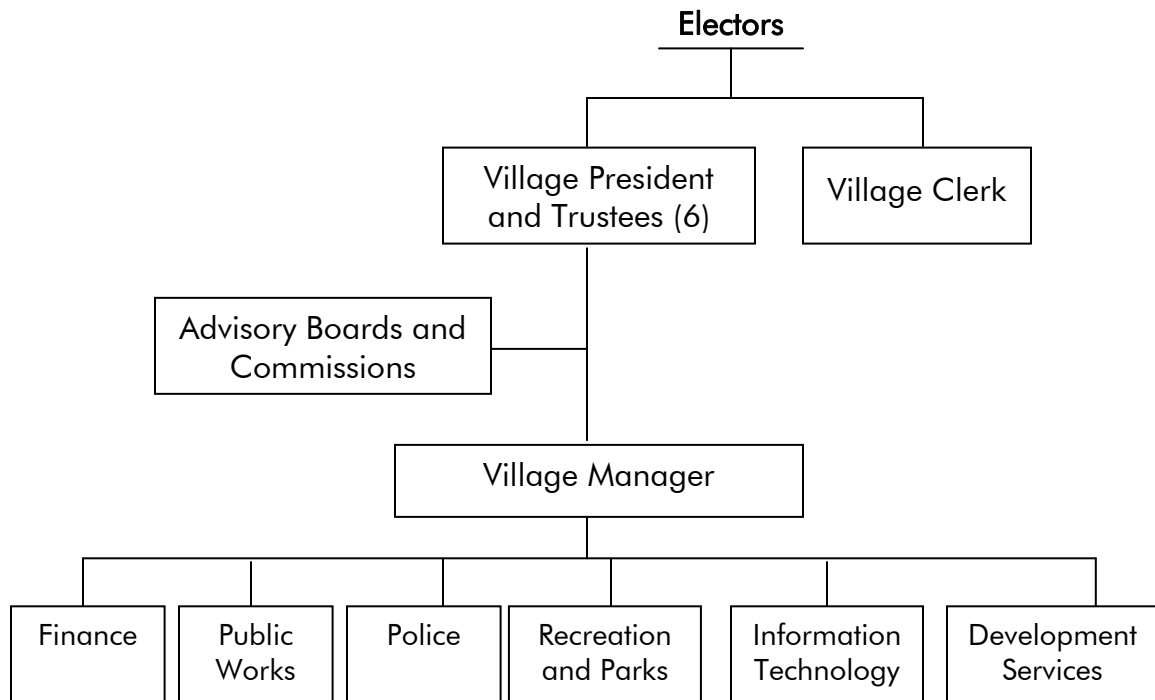
*Christopher P. Morrell*

Executive Director/CEO

# VILLAGE OF ORLAND PARK, ILLINOIS

## Organizational Chart December 31, 2018

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# VILLAGE OF ORLAND PARK, ILLINOIS

## Elected and Appointed Officials December 31, 2018

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### Elected Officials

Village President	Keith Pekau
Village Clerk	John C. Mehalek
Village Trustee	Kathleen M. Fenton
Village Trustee	James V. Dodge
Village Trustee	Patricia A. Gira
Village Trustee	Carole Griffin Ruzich
Village Trustee	Daniel T. Calandriello
Village Trustee	Michael F. Carroll

### Appointed Officials

Village Manager	Joseph S. LaMargo
Finance Director	Annmarie K. Mampe

## FINANCIAL SECTION



## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Village of Orland Park, Illinois, as of and for the year ended December 31, 2018, and the related notes to the 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 conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Orland Park Metropolitan Exposition, Auditorium and Office Building Authority, Orland Park Open Lands Corporation, Orland Park Stellwagen Foundation, Orland Park Emergency Telephone System Board and Orland Park History Museum Foundation, the Village's discretely presented component units, were not audited in accordance with *Government Auditing Standards*.

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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

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

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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Village of Orland Park, Illinois as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 4 to the financial statements, for 2018 the Village adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

### ***Other Matter – Prior-Year Comparative Information***

The summarized comparative information as of and for the year ended December 31, 2017, presented in the basic financial statements is derived from the basic financial statements as of and for the year ended December 31, 2017, which were audited by other auditors whose report dated June 28, 2018, expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information.

As discussed in Note 1, such information does not include all of the information or sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Village's financial statements for the year ended December 31, 2017, from which such information was derived.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, and the pension and other postemployment information as 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 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

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

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 of Orland Park, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and the statistical section as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The 2018 combining and individual fund financial statements and 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. Such 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 combining and individual fund financial statements and schedules as of and for the year ended December 31, 2018, are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The other information included in the combining and individual fund statements and schedules and supplemental information for the year ended December 31, 2017, was audited by other auditors whose report dated June 28, 2018, expressed an unmodified opinion on such information in relation to the basic financial statements as of and for the year ended December 31, 2017, taken as a whole.

The introductory and statistical sections 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 our report dated June 18, 2019, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Village's 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's internal control over financial reporting and compliance.

**BKD, LLP**

Oakbrook Terrace, Illinois  
June 18, 2019

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**VILLAGE OF ORLAND PARK, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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The Village of Orland Park's (Village) Management Discussion and Analysis (MD&A) is designed to provide an overview of the Village's financial position and activity at and for the year ended December 31, 2018. The information discussed in the MD&A should be read in conjunction with the Letter of Transmittal when reviewing the government-wide and fund financial statements that are included in this report. The Letter of Transmittal can be found on pages i – vi of this report.

As the Village presents its financial statements in conformity with the Governmental Accounting Standards Board (GASB) Statement No. 34 reporting requirements, prior year comparative information has been included in the Village's MD&A. This comparative information will provide readers with a broader view of the Village's financial position and finances at and for the year ended December 31, 2018.

As with other sections of this financial report, the information contained within this MD&A should be considered as part of a greater whole. Readers of this report should read and evaluate all sections of this report, including the Notes to the Financial Statements and the Required Supplemental Information ("RSI") that is provided in addition to the MD&A, in order to form an opinion on the financial position and activities of the Village. Readers of this report should also note that the financial position and activities of the Village's component units, i.e., the Orland Park Civic Center Authority, Orland Park Open Lands Corporation, Orland Park Stellwagen Family Farm Foundation, the Orland Park History Museum and the Orland Joint Emergency Telephone System, are not included in the data reflected in the MD&A.

### **Financial Highlights**

- For 2018, the Village adopted Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The Village's 2017 comparative information contained herein has not been restated for the adoption of GASB 75.
- The Village's net position as of December 31, 2018 equaled \$381,007,240, a decrease of \$11,500,544, or 2.93 percent, over the Village's net position as of December 31, 2017. This includes a restatement of \$13,578,516 from the adoption of GASB Statement 75 as described in Note 4. Net position for governmental activities account for \$218,664,667 or 57.39% of the total and business-type activities account for \$162,342,573 or 42.61% of the total.
- During the fiscal year, expenses were \$103,192,614 on a government-wide basis as compared to \$105,270,586 in revenue. Governmental activities accounted for \$73,841,200 or 71.56% of total expenses with business-type expense accounting for \$29,351,414 or 28.44% of total expenses.
- Revenues exceeded expenses by \$1,625,022 for governmental activities and \$452,950 for business-type activities.

See independent auditors' report

VILLAGE OF ORLAND PARK, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018

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## Overview of the Financial Statements

The Village's basic financial statements are comprised of three components.

1. Government-wide financial statements,
2. Fund financial statements, and
3. Notes to the financial statements.

In addition to the financial statements, this report also contains supplementary information that provides the reader a more detailed depiction of amounts reflected in the financial statements.

### *Government-Wide Financial Statements*

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, consistent with a private-sector business presentation. The Village's government-wide financial statements can be found on pages 1 - 3 of this report.

The *Statement of Net Position* presents information on all of the Village's assets, deferred outflows, liabilities, and deferred inflows, with the difference between total assets plus deferred outflows and liabilities plus deferred inflows reported as the net position. Over time, increases or decreases in the Village's net position may serve as a useful indicator of whether the financial position of the Village is improving, deteriorating or remaining constant.

The *Statement of Activities* presents information regarding how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that only result in cash flows in future fiscal periods (for example, uncollected taxes and earned but unused vacation leave).

Government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of associated costs through user fees and charges (business-type activities). The Village's governmental activities include general government, public safety, planning and development, public works, culture and recreation, and interest on long-term debt. Business-type activities of the Village include the water and sewerage system (water and sewerage) and the commuter parking lots (parking).

The government-wide financial statements include not only the Village itself (known as the primary government), but also component units of the Village that are legally separate entities for which the Village is financially accountable, including the Orland Park Civic Center Authority, Orland Park Open Lands Corporation, Orland Park Stellwagen Family Farm Foundation, the

See independent auditors' report

VILLAGE OF ORLAND PARK, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018

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Orland Park History Museum Foundation and the Orland Joint Emergency Telephone System. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

*Fund Financial Statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental Funds* - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of resources available for spending, as well as on balances of resources available for spending at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental fund's Balance Sheet and the governmental fund's Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains 10 individual governmental funds. Information is presented separately in the governmental fund's Balance Sheet and in the governmental fund's Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Home Rule Sales Tax Fund, Main Street Triangle TIF Fund, Recreation and Parks Fund, Capital Improvement Fund, and the Debt Service Fund, all of which are considered major funds. Data from the other 4 governmental funds are combined into a single, aggregated presentation on these fund financial statements. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Village of Orland Park adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement for these funds has been provided to demonstrate compliance with this budget.

Basic governmental fund financial statements can be found on pages 4 - 9 of this report.

See independent auditors' report

VILLAGE OF ORLAND PARK, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018

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*Proprietary Funds* - Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The Village maintains two different types of proprietary funds: enterprise funds and internal service funds.

Enterprise Funds - Enterprise funds report the same functions presented as business-type activities in the government-wide financial statements. The Village utilizes enterprise funds to account for its water and sewerage services, and the Village's commuter parking lots. Proprietary fund financial statements provide separate information for the Water and Sewerage Fund, which is considered a major fund of the Village. By default, the Commuter Parking Fund is reported separately under the column headed Non-major on the Statement of Net Position and Statement of Revenues, Expenses and Changes in Fund Net Position.

Internal Service Funds - Internal service funds are used to accumulate and allocate costs internally among the Village's various functions. The Village utilizes an internal service fund to account for its insurance expenses. Because the services reported in this fund predominantly benefit governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements and combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for this internal service fund is provided in the form of combining financial statements elsewhere in this report.

Basic proprietary fund financial statements can be found on pages 10 - 19 of this report.

*Fiduciary Funds* - Fiduciary funds are used to account for resources held for the benefit of parties outside Village government. Fiduciary funds are not reflected in the government-wide financial statement as the resources of those funds are not available to support the Village's own programs. The measurement focus for fiduciary funds is much like that used for proprietary funds.

Basic fiduciary fund financial statements can be found on pages 20 – 21 of this report.

#### *Notes to the Financial Statements*

The Notes to the Financial Statements provide additional information essential to obtaining a full understanding of the data provided in the government-wide and fund financial statements. Notes to the Financial Statements can be found on pages 26 - 89 of this report.

This report also includes certain Required Supplementary Information (RSI) concerning the Village's IMRF and police employee pension obligations and other post-employment benefits, as well as a Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual for the Village's General Fund and major Special Revenue Funds.

Required Supplementary Information can be found on pages 90 – 111 of this report.

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VILLAGE OF ORLAND PARK, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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*Other Supplementary Information*

In addition to the basic financial statements and accompanying notes, and immediately following the Required Supplementary Information section, this report also presents combining and individual fund financial statements for each of the Village's funds, as well as schedules of capital asset and long-term debt activities.

Combining and individual fund statements and schedules can be found on pages 112 – 156 of this report.

*Statistical Section*

This report also contains a statistical section that provides information about financial trends, the Village's revenue and debt capacity, demographics, services and activities.

**Government-Wide Financial Analysis**

As noted earlier, the net position may serve over time as a useful indicator of a government's financial position. The following table (reported in thousands) provides a summary of the components of the Village's Statement of Net Position and depicts that the Village of Orland Park's assets and deferred outflows exceeded its liabilities and deferred inflows by \$381,007,240 for the year ended December 31, 2018. This amount reflects a decrease of \$11,500,544 in total net position as compared to the year ended December 31, 2017.

**Village of Orland Park  
Summary Statement of Net Position  
(Reported in Thousands)**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
<b>ASSETS</b>						
Current and Other Assets	\$ 86,963	\$ 88,705	\$ 11,676	\$ 15,236	\$ 98,639	\$ 103,941
Capital Assets, Net	277,284	276,701	162,489	161,912	439,773	438,612
Long-Term Notes Receivable	216	226	-	-	216	226
Total Assets	364,463	365,632	174,165	177,148	538,629	542,780
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Amount on Refunding						
Bond Issues	1,123	1,492	193	213	1,316	1,705
Deferred Amount on Pensions	15,679	12,015	328	697	16,007	12,712
Deferred Amount on OPEB	391	-	-	-	391	-
Total Deferred Outflows of Resources	17,193	13,507	521	910	17,714	14,417

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<b>LIABILITIES</b>						
Long-term Liabilities	118,461	109,277	7,540	9,497	126,001	118,774
Other Liabilities	18,208	17,495	4,166	6,546	22,374	24,041
Total Liabilities	<u>136,669</u>	<u>126,772</u>	<u>11,706</u>	<u>16,043</u>	<u>148,375</u>	<u>142,815</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property Taxes Levied for						
Future Periods	12,554	13,426	-	-	12,554	13,426
Deferred Amount on Pensions	13,180	8,323	637	125	13,817	8,448
Deferred Amount on OPEB	588	-	-	-	588	-
Total Deferred Outflows of Resources	<u>26,322</u>	<u>21,749</u>	<u>637</u>	<u>125</u>	<u>26,959</u>	<u>21,874</u>
<b>Net Position</b>						
Net Investment in						
Capital Assets	\$ 250,005	\$ 243,889	\$ 154,494	\$ 152,544	\$ 404,499	\$ 396,432
Restricted	2,529	2,435	-	-	2,529	2,435
Unrestricted (Deficit)	<u>(33,869)</u>	<u>(15,706)</u>	<u>7,849</u>	<u>9,346</u>	<u>(26,020)</u>	<u>(6,360)</u>
Total Net Position	<u>\$ 218,665</u>	<u>\$ 230,618</u>	<u>\$ 162,343</u>	<u>\$ 161,890</u>	<u>\$ 381,008</u>	<u>\$ 392,508</u>

The largest portion of the Village's net position, \$404,498,762, is reflected in Net Position – Net Investment in Capital Assets, accounting for 106.2% percent of the Village's total net position. This amount consists of land, land improvements, buildings, machinery, vehicles, equipment and infrastructure, net of depreciation, less any related outstanding debt used to acquire these assets. The Village uses these capital assets to provide a variety of services to citizens; consequently, these assets are not available for future spending by the Village. 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 these capital assets themselves cannot be used to liquidate the liabilities related to this debt.

An additional portion, \$2,529,028, or 0.66 percent, of the Village's net position represents resources that are subject to restrictions on use. The total unrestricted net position balance is (\$26,020,550). The unrestricted net position balance for business-type activities is \$7,848,381 and (\$33,868,931) for governmental activities. During fiscal year 2015 and fiscal year 2018, the Village implemented GASB Statements 68, 71, and 75; the net effect of the implementation of these new pension and OPEB standards was a combined \$46,564,940 reduction in the unrestricted portion of the Village's total net position.

*Changes in Net Position – Governmental and Business-type Activities*

The following table (reported in thousands) provides detail of the change in the Village's net position during the year ended December 31, 2018 compared to the year ended December 31, 2017. Governmental activities increased the Village's net position by \$1,625,022 and business-type activities increased the Village's net position by \$452,950.

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**VILLAGE OF ORLAND PARK, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**Village of Orland Park  
Summary Statement of Activities  
(Reported in Thousands)**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues:						
Charges for Services	\$ 17,821	\$ 16,979	\$ 28,511	\$ 29,365	\$ 46,332	\$ 46,344
Operating Grants and Contributions	704	2,377	-	-	704	2,377
Capital Grants and Contributions	1,729	8,651	960	2,129	2,689	10,780
General Revenues:						
Property Taxes	14,942	15,097	-	-	14,942	15,097
Sales Tax	9,838	9,781	-	-	9,838	9,781
Other Taxes	1,733	1,564	-	-	1,733	1,564
Intergovernmental	26,180	25,429	-	-	26,180	25,429
Miscellaneous	2,719	19,039	133	75	2,852	19,114
Total Revenues	<u>\$ 75,666</u>	<u>\$ 98,917</u>	<u>\$ 29,604</u>	<u>\$ 31,569</u>	<u>\$ 105,270</u>	<u>\$ 130,486</u>
Expenses:						
General Government	\$ 15,008	\$ 16,927	\$ -	\$ -	\$ 15,008	\$ 16,927
Public Safety	24,119	22,750	-	-	24,119	22,750
Planning and Development	3,302	3,748	-	-	3,302	3,748
Public Works	14,656	21,027	-	-	14,656	21,027
Culture and Recreation	15,007	14,590	-	-	15,007	14,590
Interest	1,749	2,193	-	-	1,749	2,193
Water and Sewerage	-	-	28,982	26,728	28,982	26,728
Parking	-	-	369	384	369	384
Total Expenses	<u>\$ 73,841</u>	<u>\$ 81,235</u>	<u>\$ 29,351</u>	<u>\$ 27,112</u>	<u>\$ 103,192</u>	<u>\$ 108,347</u>
Excess (Deficiency) Before Transfers	<u>1,825</u>	<u>17,682</u>	<u>253</u>	<u>4,457</u>	<u>2,078</u>	<u>22,139</u>
Transfers In (Out)	<u>(200)</u>	<u>(384)</u>	<u>200</u>	<u>384</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>1,625</u>	<u>17,298</u>	<u>453</u>	<u>4,841</u>	<u>2,078</u>	<u>22,139</u>
Net Position - Beginning of Year, as Previously Reported	230,618	213,320	161,890	157,049	392,508	370,369
Restatement - See Note 4	(13,578)	-	-	-	(13,578)	-
Net Position at Beginning of Year, as Restated	<u>217,040</u>	<u>213,320</u>	<u>161,890</u>	<u>157,049</u>	<u>378,930</u>	<u>370,369</u>
Net Position - Ending	<u>\$ 218,665</u>	<u>\$ 230,618</u>	<u>\$ 162,343</u>	<u>\$ 161,890</u>	<u>\$ 381,008</u>	<u>\$ 392,508</u>

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VILLAGE OF ORLAND PARK, ILLINOIS  
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Key elements of the increase in net position for the governmental and business-type activities are as follows:

- The Village received capital grants and contributions during fiscal year 2018 totaling \$1,729,119 in governmental activities and \$959,733 in business type activities. The Village accepted a total of approximately 4,485 feet of water main and 135 feet of sewer main in the business type activities. The governmental activities accepted fiber installation from the business type activities and Nature Center and Stellwagen Farm improvements.
- The Village's general obligation debt decreased to \$61,805,000 due to \$8,120,000 in principal payments on outstanding debt of which \$7,635,000 relates to governmental activities and \$485,000 relates to business type activities.
- Term loan debt for governmental activities decreased to \$4,440,833, as compared to \$5,106,958 at the end of fiscal year 2017. Term loan debt for business type activities decreased to \$2,535,500, as compared to \$3,219,500 at the end of fiscal year 2017.
- Line of credit debt increased to \$1,666,300, as compared to \$394,500 at the end of fiscal year 2017 due to funding for the Nature Center and Stellwagen Farm improvements.
- As required by GASB Statement 68, the total governmental activities' expenses reflected on the Statement of Activities include the recording of pension expense, allocated by function, in the amount of \$3,345,159.
- Net capital assets not including contributions decreased by \$881,340 due to depreciation exceeding capital outlays.
- The increase in net position in the business-type activities was due to contributions from developers offset by operating losses in the Water and Sewer Fund in the amount of \$142,531 and the Commuter Parking Fund in the amount of \$62,668.

Program revenues compare to governmental expenses as follows:

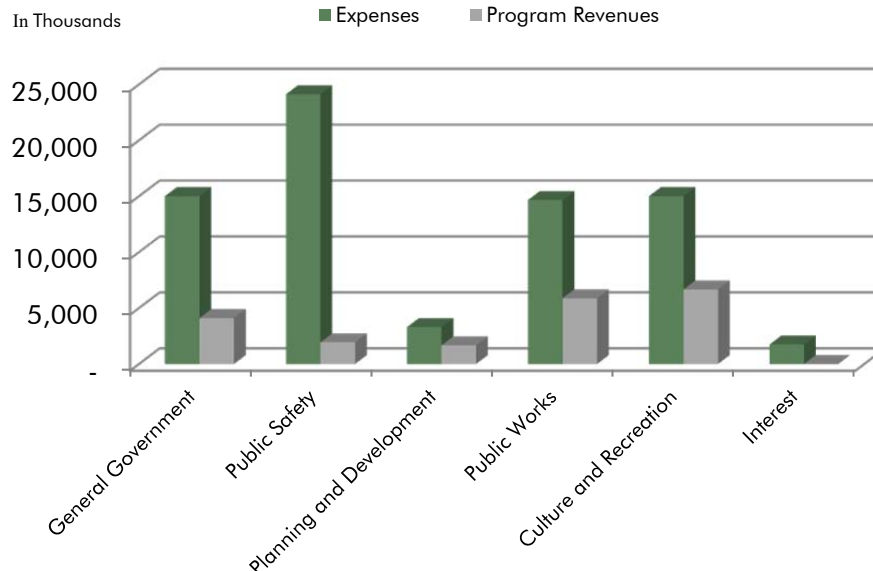
	Expenses	Program Revenues
General Government	\$ 15,007,842	\$ 4,105,221
Public Safety	24,119,429	1,941,094
Planning and Development	3,301,943	1,671,369
Public Works	14,656,077	5,876,797
Culture and Recreation	15,006,913	6,659,567
Interest	1,748,996	-
	<u>\$ 73,841,200</u>	<u>\$ 20,254,048</u>

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Expenses and Program Revenues - Governmental Activities



*Governmental Activities – Expenses*

The Village's governmental activities' expenses are categorized into the following functions, which are typical to most municipal governments.

- **General Government** - including the departments of administration, finance, building maintenance, boards and commissions, officials and other general administration.
- **Public Safety** - encompassing the police and emergency service disaster agency (ESDA) departments.
- **Planning and Development** - including planning, code enforcement, transportation and engineering.
- **Public Works** - including streets, transportation and vehicle and equipment departments.
- **Culture and Recreation** - including the Village's parks, recreational facilities, programs and general recreation administration.
- **Interest** - reflects interest and fiscal charges on long-term debt.

Total governmental activities spending during the year ended December 31, 2018 amounted to \$73,841,200 broken down by function, with comparative amounts, as follows:

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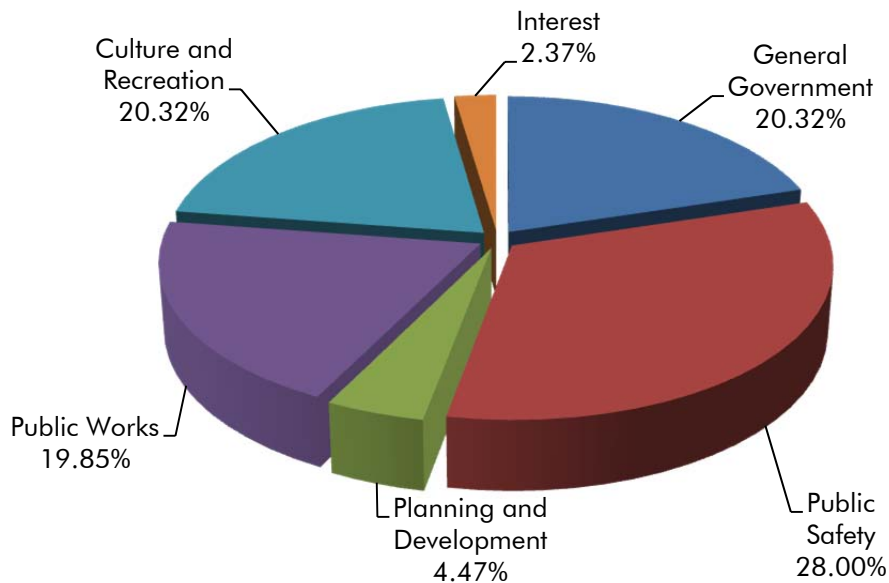
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	2018	2017
General Government	\$ 15,007,842	\$ 16,926,953
Public Safety	24,119,429	22,750,243
Planning and Development	3,301,943	3,748,274
Public Works	14,656,077	21,027,415
Culture and Recreation	15,006,913	14,590,097
Interest	1,748,996	2,192,891
	<u>\$ 73,841,200</u>	<u>\$ 81,235,873</u>

Total governmental activities expenses decreased by \$7,394,673 when comparing the year ended December 31, 2018 to December 31, 2017. Fiscal year 2017 included expenses related to the LaGrange Road corridor enhancements in the amount of \$7,429,794.

The following graph provides a snapshot of the functional expenses of the Village's governmental activities for the year ended December 31, 2018.

**2018 Governmental Activities by Function**



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*Governmental Revenues*

For the year ended December 31, 2018, governmental revenues amounted to \$75,666,527 categorized as follows:

	2018	2017
Charges for Services	\$ 17,821,178	\$ 16,979,238
Operating Grants and Contributions	703,751	2,376,505
Capital Grants and Contributions	1,729,119	8,651,466
Property Taxes	14,941,691	15,097,359
Home Rule Sales Tax	9,838,147	9,781,206
Other Taxes	1,733,105	1,564,426
Intergovernmental Revenues	26,180,563	25,429,474
Miscellaneous	2,718,973	19,038,713
	<u>\$ 75,666,527</u>	<u>\$ 98,918,387</u>

Total governmental revenues decreased by \$23,251,860 when comparing the year ended December 31, 2018 to December 31, 2017. The decrease is due to the following:

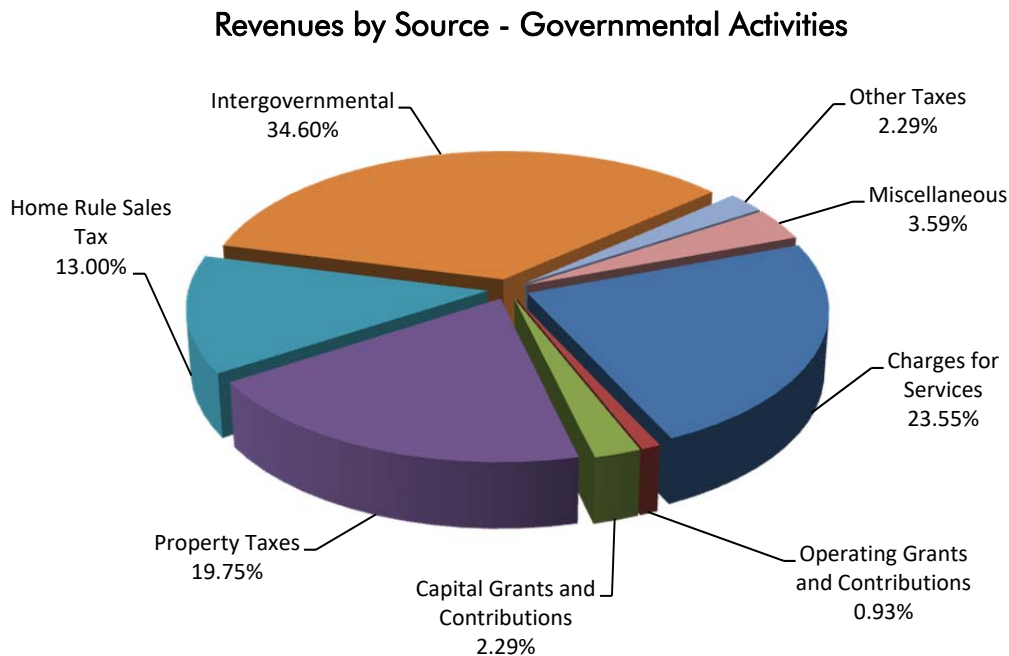
- In fiscal year 2017, the Village accepted a take-out offer from Flaherty and Collins for the 9750 on the Park development in the amount of \$50.5 million which allowed the Village to recoup its investment in the development. Of this amount, \$14,456,353 was recorded as revenue and the remainder paid the developer loan in full.
- A decrease in revenues of \$897,513 due to the bi-annual vehicle sticker sale held in 2017, not in 2018.
- Capital grants and contributions decreased to \$1,729,119, as compared to \$8,651,466 during fiscal year 2017. During 2017, the governmental activities accepted the former Palos Health & Fitness Center building and land through the agreement with Palos Community Hospital, donated land, and Nature Center and Stellwagen Farm improvements.

Intergovernmental revenues continue to be the largest governmental revenue source for the Village comprising 34.60 percent of total governmental revenues (see chart). Intergovernmental revenues include state shared revenue for Sales Tax and Income Tax. The Home Rule Sales Tax is reported separately since the Village has the authority to increase this tax. Home Rule Sales Tax revenues continue to be utilized to fund capital improvement projects.

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Property taxes are also a major revenue source for the Village comprising 19.75 percent of governmental revenues. The decrease in property tax from the prior fiscal year amounted to \$155,668. The decrease is due to the timing of distributions received from the Office of the Cook County Treasurer.

### Business-Type Activities

The Village's business-type activities are those that the Village charges a fee to customers in order to cover all or most of the cost of the services provided. The business-type activities of the Village include water, sewerage and refuse services (water and sewerage) and the commuter parking lots (parking). Business-type activities increased the Village's net position by \$452,950. A key element of this decrease was due to capital contributions received in the Water and Sewer Fund offset by operating losses in the Water and Sewer Fund in the amount of \$142,531 and the Commuter Parking Fund in the amount of \$62,668.

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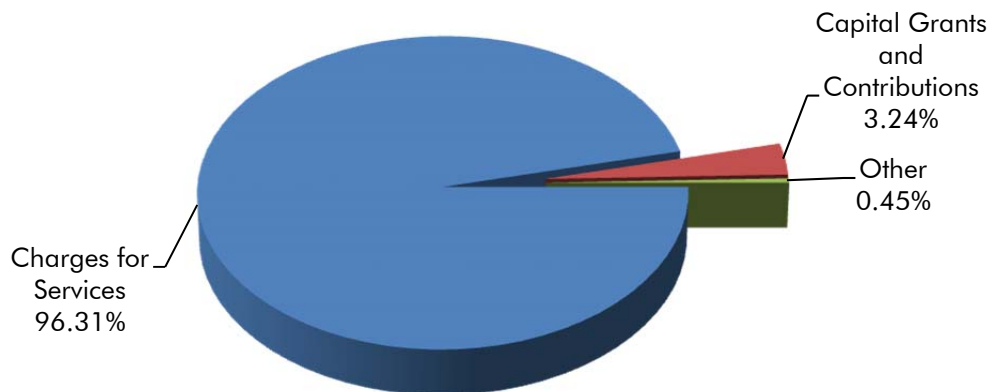
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Business-type activities, and the program revenues related to that activity, are as follows:

	Expenses	Program Revenues
Water and Sewerage	\$ 28,982,506	\$ 29,164,451
Parking	368,908	306,240
	<u>\$ 29,351,414</u>	<u>\$ 29,470,691</u>

Business-type total revenues, including general revenues, amounted to \$29,604,059, and are broken down as follows:

**Revenues by Sources - Business-type Activities**



The Water and Sewer Fund's operating loss was \$142,531, as compared to operating income of \$2,609,421 during the year ended December 31, 2017. Operating revenues decreased by \$852,016 as compared to fiscal year 2017 due to decreases in consumption.

The Commuter Parking Fund experienced an operating loss of \$62,668, mainly due to depreciation expense in the amount of \$55,377.

**Financial Analysis of the Village's Funds**

As noted earlier, the Village of Orland Park uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** Governmental funds are used to account for essentially the same functions reported as governmental funds in the government-wide financial statements. However, the focus

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of the Village's governmental funds is on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Village's net resources available for spending at the end of the fiscal year.

As of December 31, 2018, the Village's governmental funds reported combined ending fund balances of \$60,262,338. The unassigned balance is \$(13,169,964), which is an increase of \$187,257 compared to December 31, 2017. The remainder of the fund balance is allocated to one of four categories:

Nonspendable -

- Prepaid Items - \$188,260
- Inventory - \$29,363
- Long Term Interfund - \$14,982,092

Restricted for -

- Employee Retirement - \$1,187,600
- Public Safety - \$320,215
- Transportation - \$1,021,213
- Debt Service - \$7,713,182

Committed for -

- Recreation - \$1,214,586
- Capital Projects/Tax Rebates - \$40,059,565

Assigned for -

- Capital Projects - \$6,022,117
- Future Economic Loans - \$575,946
- Public Safety - \$236
- Recreation - \$1
- Transportation - \$117,926

*General Fund* - At the end of the current fiscal year, unassigned fund balance of the General Fund was \$14,888,717 while total fund balance amounted to \$31,684,252, as compared to a total fund balance at December 31, 2017 of \$31,277,216.

In order to measure the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 34.40 percent of the total General Fund expenditures. These percentages are within the Board's policy of retaining a minimum fund balance of 15.0 percent of the ensuing

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year's General Account expenditure budget, as well as a 5.0 percent contingency amount, for a total minimum fund balance of 20 percent.

*Main Street Triangle TIF Fund* - The Village's Main Street Triangle TIF Fund has a deficit fund balance at December 31, 2018 of \$(27,784,270), as compared to a total fund balance of \$(27,674,980) as of December 31, 2017.

*Home Rule Sales Tax Fund* - The Village's Home Rule Sales Tax Fund has a total fund balance at December 31, 2018 of \$40,059,565, as compared to a total fund balance of \$42,810,807 as of December 31, 2017. Of the total fund balance, \$29,614,979 is due from the Main Street Triangle Fund. The committed fund balance reflected is set aside for the funding of capital projects.

*Recreation and Parks Fund* – The Recreation and Parks Fund combines activities of seven different recreation functions. These functions include administration, programs, parks, Centennial Pool, Sportsplex, Orland Park Health & Fitness Center, and special recreation. This fund is supported by property taxes, recreation fees and an interfund transfer from the Village's General Fund. The fund balance as of December 31, 2018 is \$24,996.

*Debt Service Fund* - The Debt Service Fund has a total fund balance of \$7,713,182 as of December 31, 2018, as compared to a fund balance of \$8,587,110 at the end of fiscal year 2017. The restricted fund balance reflected on the financial statements comprises amounts set aside for future debt service payments.

*Capital Improvement Fund* - The Village's Capital Improvement Fund has a total fund balance at December 31, 2018 of \$6,022,117, as compared to a total fund balance of \$4,991,484 as of December 31, 2017. The assigned fund balance reflected on the financial statements comprises amounts set aside for the completion of future capital projects. Home rule sales tax is utilized to fund most projects recorded in this fund.

**Enterprise Funds** As noted earlier, the Village's enterprise fund financial statements provide the same type of information found in the government-wide financial statements for each of the Village's business-type activities, but in more detail.

Unrestricted net position of the Water and Sewer Fund at the end of the year amounted to \$7,770,754 and the Commuter Parking Fund's unrestricted net position amounted to \$77,627. Total net position for the Village's enterprise funds decreased as follows:

- Total net position of the Water and Sewer Fund at December 31, 2018 increased by \$515,329 as compared to December 31, 2017. The increase in net position is primarily due

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to operating loss of \$142,531 offset by capital contributions from developers in the amount of \$959,733.

- The net position of the Commuter Parking Fund decreased by \$62,379 when comparing 2018 to 2017 due to an operating loss.

### **General Fund Budgetary Highlights**

The variance between the Village's General Fund original expenditure budget and the final amended expenditure budget for the year ended December 31, 2018 was \$3,122,519, with the final budget amounting to more than the original budget. The majority of the adjustments were due to budget rollovers from fiscal year 2017, as summarized below:

- \$136,403 for the holiday decorations and installation
- \$439,036 for the Stellwagen Farm/Pebble Creek Nature Center
- \$377,500 for the Appearance Improvement Grant
- \$682,500 for the wetland mitigation
- \$114,645 for Energov software and professional services
- \$100,000 for locker room improvements at the Orland Park Health and Fitness Center
- \$171,258 for boiler replacements
- \$150,000 for wayfinding and branding plan
- \$360,000 for the replacement of various vehicles and equipment

In addition, for the year ended December 31, 2018 actual expenditures amounted to \$43,280,527, which is \$3,877,490 less than the 2018 final expenditure budget. Each governmental function within the General Fund was under budget.

### **Capital Asset and Debt Administration**

#### *Capital Assets*

The Village of Orland Park's investment in capital assets for its governmental and business type activities as of December 31, 2018 amounts to \$439,771,741 (net of accumulated depreciation). This investment in capital assets, net of depreciation, includes land, land improvements, buildings and improvements, vehicles, machinery and equipment, software, park facilities, and infrastructure, such as roads, sidewalks, and bridges.

The following table provides a breakdown of the Village's capital assets.

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Village of Orland Park's Capital Assets  
(Net of Depreciation)  
(In Millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Land	\$ 154.00	\$ 153.07	\$ 33.69	\$ 33.43	\$ 187.69	\$ 186.50
Land Improvements	4.38	4.38	4.03	4.29	8.40	8.67
Buildings	53.06	54.54	0.72	0.87	53.78	55.41
Pool	3.58	3.94	-	-	3.58	3.94
Water Distribution System	-	-	69.76	68.49	69.76	68.49
Storm and Sanitary System	-	-	51.45	45.64	51.45	45.64
Vehicles, Machinery and Equipment	5.32	4.31	1.24	1.37	6.56	5.68
Infrastructure	53.94	54.14	-	-	53.94	54.14
Construction in Progress	3.00	2.32	1.59	7.82	4.58	10.14
Total	<u>\$ 277.28</u>	<u>\$ 276.70</u>	<u>\$ 162.49</u>	<u>\$ 161.91</u>	<u>\$ 439.77</u>	<u>\$ 438.61</u>

Major capital asset events during the year ending December 31, 2018 included the following:

- The Village accepted contributions of water main and storm and sanitary sewers from developers in the amount of approximately \$696,075.
- The Village reconstructed various streets throughout the Village in the amount of \$4,404,013.
- The Village replaced water main throughout the Village in the amount of \$2,736,882.
- Additional information on the Village of Orland Park's capital assets can be found in the Notes to the Financial Statements section on pages 48 – 50 of this report.

*Long-term debt*

As of December 31, 2018, the Village had total outstanding bonded debt of \$61,805,000, as compared to \$69,925,000 at the end of fiscal year 2017. As of December 31, 2018, the Village had total lines of credit outstanding in the amount of \$1,666,300, as compared to \$394,500 at the end of fiscal year 2017. The line of credit increased due to the funding of the Nature Center and Stellwagen Farm improvements. Term loan debt at the end of December 31, 2018 was \$6,976,333 compared to \$8,326,458 at December 31, 2017. The total amounts outstanding are backed by the full faith and credit of the Village.

The following table provides a comparative statement of outstanding debt (in millions) for the fiscal years ending 2018 and 2017.

See independent auditors' report

**VILLAGE OF ORLAND PARK, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**Village of Orland Park's Outstanding Debt  
(In Millions)**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
G.O. Bonds	\$ 56.28	\$ 63.91	\$ 5.53	\$ 6.02	\$ 61.81	\$ 69.93
Line of Credit	1.67	0.39	-	-	1.67	0.39
Term Loan	4.44	5.11	2.54	3.22	6.98	8.33
Unamortized Debt Premium	0.62	0.89	0.12	0.13	0.74	1.03
Net Pension Liability	45.25	43.10	0.50	1.32	45.75	44.42
Net OPEB Obligation	15.88	16.73	-	-	15.88	16.73
Compensated Absences	3.14	3.01	0.15	0.14	3.29	3.15
Total	<u>\$ 127.27</u>	<u>\$ 133.14</u>	<u>\$ 8.83</u>	<u>\$ 10.83</u>	<u>\$ 136.11</u>	<u>\$ 143.97</u>

The Village continues to maintain its bond rating with Standard & Poor's and Moody's. The current Moody's rating is Aa1 and the current Standard & Poor rating is AA+. As a home-rule unit, no legal limit exists on the amount of debt that can be outstanding at any given time. Additional information on the Village's long-term debt can be found in the Notes to the Financial Statements on pages 55 – 61 of this report.

### **Economic Factors and Next Year's Budget**

A number of external and internal economic factors were considered when preparing the Village of Orland Park's budget for the 2019 fiscal year, including the following:

- Revenues were based on the most current economic conditions available, as well as historical trends, where appropriate. The overall revenue forecast does not include any new revenue sources.
- In May 2018, the Village Board approved two separate early retirement incentive programs – the Voluntary Retirement Incentive Program and the IMRF ERI with Voluntary Retirement Incentive Program. The Village Board adopted these programs to address the continued growth in personnel costs.
- Sales tax, the Village's single largest revenue source, is projected to be slightly less than the 2018 forecast. The 2018 forecast is projected to increase 0.56% as compared to fiscal year 2017. Over the last decade, e-commerce has continued to increase which significantly impacts the Village's sales tax collections.
- The Village will continue its efforts to improve the Main Street Triangle area by encouraging future residential and commercial development by outside parties.
- The Village remains committed to improving various Village owned roads, and, as the need arises, providing advanced funding for the engineering and/or construction costs related to the improvement of roads not under the Village's jurisdiction.

See independent auditors' report

VILLAGE OF ORLAND PARK, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018

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**Requests for Information**

This financial report is designed to provide a general overview of the Village of Orland Park's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Annmarie Mampe, Finance Director, Village of Orland Park, 14700 S. Ravinia Avenue, Orland Park, Illinois 60462.

See independent auditors' report

# VILLAGE OF ORLAND PARK, ILLINOIS

## Statement of Net Position December 31, 2018

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments	\$ 59,846,572	\$ 6,441,691	\$ 66,288,263	\$ 3,915,363
Receivables, net of allowance for uncollectibles	26,897,239	5,225,755	32,122,994	310,112
Due from Primary Government	-	-	-	150,310
Due from Component Units	1,425	-	1,425	-
Other Assets	217,623	8,856	226,479	25,287
Long-Term Notes Receivable	216,459	-	216,459	-
Capital Assets, not being depreciated	157,001,903	35,280,351	192,282,254	253,000
Other Capital Assets, net of accumulated depreciation	120,281,609	127,207,878	247,489,487	1,704,935
Total Assets	364,462,830	174,164,531	538,627,361	6,359,007
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refunding Bond Issues	1,123,555	192,532	1,316,087	-
Deferred Amount on Pensions	15,679,115	328,816	16,007,931	20,703
Deferred Amount on OPEB	390,521	-	390,521	-
Total Deferred Outflows of Resources	17,193,191	521,348	17,714,539	20,703
LIABILITIES				
Accounts Payable	4,018,599	2,813,332	6,831,931	356,588
Accrued Interest Payable	108,277	-	108,277	-
Accrued Payroll	742,665	43,303	785,968	1,377
Rebates Payable	511,324	-	511,324	-
Due to Primary Government	-	-	-	1,425
Due to Component Units	150,310	-	150,310	-
Due to Fiduciary Fund	3,530	-	3,530	-
Unearned Revenue	1,046,037	-	1,046,037	-
Deposits Payable	827,702	14,806	842,508	8,400
Claims Payable	1,992,370	-	1,992,370	-
Noncurrent Liabilities:				
Due within one year	8,807,312	1,294,912	10,102,224	3,475
Due in more than one year	118,461,201	7,540,002	126,001,203	31,346
Total Liabilities	136,669,327	11,706,355	148,375,682	402,611
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Future Periods	12,554,258	-	12,554,258	-
Deferred Amount on Pensions	13,179,761	636,951	13,816,712	40,103
Deferred Amount on OPEB	588,008	-	588,008	-
Total Deferred Inflows of Resources	26,322,027	636,951	26,958,978	40,103
NET POSITION				
Net Investment in Capital Assets	250,004,570	154,494,192	404,498,762	1,957,935
Restricted for:				
Transportation	1,021,213	-	1,021,213	-
Employee Retirement	1,187,600	-	1,187,600	-
Public Safety	320,215	-	320,215	3,612,219
Unrestricted (Deficit)	(33,868,931)	7,848,381	(26,020,550)	366,842
Total Net Position	\$ 218,664,667	\$ 162,342,573	\$ 381,007,240	\$ 5,936,996

The notes to the basic financial statements are an integral part of this statement.



# VILLAGE OF ORLAND PARK, ILLINOIS

## Statement of Activities For the Year Ended December 31, 2018

			Program Revenues	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs:				
Governmental Activities:				
General Government	\$ 15,007,842	\$ 4,102,496	\$ 2,725	\$ -
Public Safety	24,119,429	1,818,407	122,687	-
Planning and Development	3,301,943	1,671,369	-	-
Public Works	14,656,077	3,593,328	554,350	1,729,119
Culture and Recreation	15,006,913	6,635,578	23,989	-
Interest	1,748,996	-	-	-
Total Governmental Activities	73,841,200	17,821,178	703,751	1,729,119
Business-Type Activities:				
Water and Sewerage	28,982,506	28,204,718	-	959,733
Parking	368,908	306,240	-	-
Total Business-Type Activities	29,351,414	28,510,958	-	959,733
Total Primary Government	\$ 103,192,614	\$ 46,332,136	\$ 703,751	\$ 2,688,852
Component Units	\$ 2,565,539	\$ 216,677	\$ 1,639,487	\$ -

### General Revenues and Transfers:

#### Taxes:

Property

Sales

Other

Intergovernmental Revenues

Investment Income

Miscellaneous

Transfers

Total General Revenues and Transfers

### Change in Net Position

Net Position at Beginning of Year, as Previously Reported

Restatement - See Note 4

Net Position at Beginning of Year, as Restated

Net Position at End of Year

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Units
Governmental Activities	Business-type Activities	Total	
\$ (10,902,621)	\$ -	\$ (10,902,621)	\$ -
(22,178,335)	-	(22,178,335)	-
(1,630,574)	-	(1,630,574)	-
(8,779,280)	-	(8,779,280)	-
(8,347,346)	-	(8,347,346)	-
(1,748,996)	-	(1,748,996)	-
(53,587,152)	-	(53,587,152)	-
-	181,945	181,945	-
-	(62,668)	(62,668)	-
-	119,277	119,277	-
(53,587,152)	119,277	(53,467,875)	-
-	-	-	(709,375)
14,941,691	-	14,941,691	-
9,838,147	-	9,838,147	-
1,733,105	-	1,733,105	1,243,219
26,180,563	-	26,180,563	-
713,012	111,199	824,211	-
2,005,961	22,169	2,028,130	2,992
(200,305)	200,305	-	-
55,212,174	333,673	55,545,847	1,246,211
1,625,022	452,950	2,077,972	536,836
230,618,161	161,889,623	392,507,784	5,400,160
(13,578,516)	-	(13,578,516)	-
217,039,645	161,889,623	378,929,268	5,400,160
<u>\$ 218,664,667</u>	<u>\$ 162,342,573</u>	<u>\$ 381,007,240</u>	<u>\$ 5,936,996</u>

The notes to the basic financial statements are an integral part of this statement.

VILLAGE OF ORLAND PARK, ILLINOIS

Governmental Funds

Balance Sheet

December 31, 2018

With summarized totals as of December 31, 2017

	General	Home Rule Sales Tax	Main Street Triangle TIF	Recreation and Parks
<b>ASSETS</b>				
Cash and Investments	\$ 12,539,336	\$ 7,686,842	\$ 10	\$ 1,209,753
Receivables:				
Property Taxes	9,452,235	-	-	847,084
Sales Tax	5,661,934	2,758,036	-	-
Income Tax	920,798	-	-	-
Other Taxes	110,729	-	-	-
Accounts	716,672	-	64,167	331,184
Accrued Interest	569	-	-	-
Due from Other Funds	14,982,109	29,614,979	-	-
Due from Component Units	1,425	-	-	-
Prepaid Items and Deposits	26,846	-	-	161,414
Inventory	23,051	-	-	6,312
Long-Term Notes Receivable	-	-	216,459	-
Total Assets	<u>\$ 44,435,704</u>	<u>\$ 40,059,857</u>	<u>\$ 280,636</u>	<u>\$ 2,555,747</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 969,118	\$ 292	\$ 62,273	\$ 474,943
Accrued Payroll	670,389	-	-	72,276
Rebates Payable	511,324	-	-	-
Deposits Payable	682,840	-	-	40,012
Unearned Revenue	-	-	-	1,046,037
Due to Other Funds	3,530	-	28,002,633	-
Due to Component Units	62,310	-	-	-
Other Liabilities	179,549	-	-	50,399
Total Liabilities	<u>3,079,060</u>	<u>292</u>	<u>28,064,906</u>	<u>1,683,667</u>
Deferred Inflows of Resources:				
Property Taxes Levied for Future Periods	9,452,235	-	-	847,084
Unavailable Revenue for Other	220,157	-	-	-
Total Deferred Inflows of Resources	<u>9,672,392</u>	<u>-</u>	<u>-</u>	<u>847,084</u>
Fund Balances:				
Nonspendable	15,031,989	-	-	167,726
Restricted	1,187,600	-	-	-
Committed	-	40,059,565	-	-
Assigned	575,946	-	-	-
Unassigned	14,888,717	-	(27,784,270)	(142,730)
Total Fund Balances (Deficits)	<u>31,684,252</u>	<u>40,059,565</u>	<u>(27,784,270)</u>	<u>24,996</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 44,435,704</u>	<u>\$ 40,059,857</u>	<u>\$ 280,636</u>	<u>\$ 2,555,747</u>

The notes to the basic financial statements are an integral part of this statement.

Capital Improvement	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	
			2018	2017
\$ 5,840,072	\$ 24,308,570	\$ 2,502,944	\$ 54,087,527	\$ 55,014,515
-	3,080,200	-	13,379,519	13,977,371
-	-	-	8,419,970	8,393,534
-	-	-	920,798	815,959
-	-	123,296	234,025	227,056
2,572,245	-	246,915	3,931,183	3,546,990
-	-	-	569	68,069
-	-	-	44,597,088	41,916,010
-	-	-	1,425	69
-	-	-	188,260	181,687
-	-	-	29,363	43,760
-	-	-	216,459	225,838
<u>\$ 8,412,317</u>	<u>\$ 27,388,770</u>	<u>\$ 2,873,155</u>	<u>\$ 126,006,186</u>	<u>\$ 124,410,858</u>
\$ 2,268,750	\$ 950	\$ 12,327	\$ 3,788,653	\$ 2,876,796
-	-	-	742,665	450,020
-	-	-	511,324	301,534
33,450	-	71,400	827,702	790,047
-	-	-	1,046,037	1,006,500
-	16,594,438	17	44,600,618	41,925,408
88,000	-	-	150,310	1,041
-	-	-	229,948	138,367
<u>2,390,200</u>	<u>16,595,388</u>	<u>83,744</u>	<u>51,897,257</u>	<u>47,489,713</u>
-	3,080,200	-	13,379,519	13,947,894
-	-	246,915	467,072	412,710
-	3,080,200	246,915	13,846,591	14,360,604
-	-	-	15,199,715	14,988,137
-	7,713,182	1,341,428	10,242,210	11,022,347
-	-	1,214,586	41,274,151	43,918,865
6,022,117	-	118,163	6,716,226	5,988,413
-	-	(131,681)	(13,169,964)	(13,357,221)
<u>6,022,117</u>	<u>7,713,182</u>	<u>2,542,496</u>	<u>60,262,338</u>	<u>62,560,541</u>
<u>\$ 8,412,317</u>	<u>\$ 27,388,770</u>	<u>\$ 2,873,155</u>	<u>\$ 126,006,186</u>	<u>\$ 124,410,858</u>

The notes to the basic financial statements are an integral part of this statement.

VILLAGE OF ORLAND PARK, ILLINOIS

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position  
December 31, 2018

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Total Fund Balances - Governmental Funds	\$ 60,262,338
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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 as assets in governmental funds.	277,283,512
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Deferred amounts on refunding bond issues are reported as a deferred outflow of resources in the Statement of Net Position, are not current financial resources.	1,123,555
--	-----------

Long-term liabilities, including bonds payable, are not due and payable in the current year and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:

Bonds Payable	\$ 56,275,000
Outstanding Lines of Credit	1,666,300
Outstanding Term Loan	4,440,833
Compensated Absences	3,136,491
Accrued Interest on Long-Term Debt	108,277
Unamortized Debt Premium	620,366
Net OPEB Liability Net of Deferred Outflow & Inflows	16,074,426
Net Pension Liability Net of Deferred Outflow & Inflows	<u>42,753,230</u>

Total	(125,074,923)
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Internal service funds are used by the Village to charge the costs of liability insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	3,777,850
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Property tax receivables and other receivables related to the Village's Build Orland Program are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	<u>1,292,335</u>
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Total Net Position - Governmental Activities	<u><u>\$ 218,664,667</u></u>
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The notes to the basic financial statements are an integral part of this statement.

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# VILLAGE OF ORLAND PARK, ILLINOIS

## Governmental Funds

### Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended December 31, 2018

With summarized totals for the year ended December 31, 2017

	General	Home Rule Sales Tax	Main Street Triangle TIF	Recreation and Parks
Revenues:				
Taxes	\$ 10,140,256	\$ 9,838,147	\$ 1,142,379	\$ 941,192
Licenses and Permits	2,139,044	-	-	-
Intergovernmental	28,213,580	-	-	14,587
Charges for Services	3,579,770	-	770,000	6,463,377
Investment Income	381,134	381,835	5,739	-
Fines and Forfeitures	1,224,225	-	-	-
Miscellaneous	115,488	-	29	296,680
Total Revenues	<u>45,793,497</u>	<u>10,219,982</u>	<u>1,918,147</u>	<u>7,715,836</u>
Expenditures:				
Current:				
General Government	13,071,617	(1,022)	806,452	-
Public Safety	20,523,156	-	-	-
Planning and Development	3,246,322	-	-	-
Public Works	6,439,432	-	-	-
Culture and Recreation	-	-	-	13,281,644
Capital Outlay	-	-	88,285	286,234
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Debt Issuance Costs	-	-	-	-
Total Expenditures	<u>43,280,527</u>	<u>(1,022)</u>	<u>894,737</u>	<u>13,567,878</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,512,970</u>	<u>10,221,004</u>	<u>1,023,410</u>	<u>(5,852,042)</u>
Other Financing Sources (Uses):				
Transfers In	4,625,454	-	-	5,842,409
Transfers Out	(6,731,388)	(12,972,246)	(1,132,700)	-
Refunding General Obligation Bonds Issued	-	-	-	-
Debt Issuance	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>(2,105,934)</u>	<u>(12,972,246)</u>	<u>(1,132,700)</u>	<u>5,842,409</u>
Net Change in Fund Balances	407,036	(2,751,242)	(109,290)	(9,633)
Fund Balances (Deficits) at Beginning of Year	<u>31,277,216</u>	<u>42,810,807</u>	<u>(27,674,980)</u>	<u>34,629</u>
Fund Balances (Deficits) at End of Year	<u>\$ 31,684,252</u>	<u>\$ 40,059,565</u>	<u>\$ (27,784,270)</u>	<u>\$ 24,996</u>

The notes to the basic financial statements are an integral part of this statement.

Capital Improvement	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	
			2018	2017
\$ -	\$ 4,002,239	\$ -	\$ 26,064,213	\$ 26,434,814
-	-	-	2,139,044	2,883,200
509,489	-	1,527,317	30,264,973	29,471,620
-	-	242,960	11,056,107	10,589,606
59,317	293,134	7,066	1,128,225	2,139,983
-	-	41,226	1,265,451	1,271,858
-	1,664,968	209	2,077,374	17,917,045
568,806	5,960,341	1,818,778	73,995,387	90,708,126
1,360,045	423	172	15,237,687	14,060,958
-	-	71,581	20,594,737	20,813,630
-	-	-	3,246,322	3,586,150
2,760,879	-	-	9,200,311	14,898,474
-	-	258	13,281,902	12,759,002
5,474,291	-	9,929	5,858,739	6,875,255
666,125	7,635,000	-	8,301,125	38,679,531
142,239	1,531,546	-	1,673,785	2,035,523
-	-	-	-	75,477
10,403,579	9,166,969	81,940	77,394,608	113,784,000
(9,834,773)	(3,206,628)	1,736,838	(3,399,221)	(23,075,874)
9,593,606	2,332,700	-	22,394,169	47,927,039
-	-	(1,728,617)	(22,564,951)	(48,311,123)
-	-	-	-	2,645,000
1,271,800	-	-	1,271,800	5,723,500
-	-	-	-	246,692
10,865,406	2,332,700	(1,728,617)	1,101,018	8,231,108
1,030,633	(873,928)	8,221	(2,298,203)	(14,844,766)
4,991,484	8,587,110	2,534,275	62,560,541	77,405,307
\$ 6,022,117	\$ 7,713,182	\$ 2,542,496	\$ 60,262,338	\$ 62,560,541

The notes to the basic financial statements are an integral part of this statement.



# VILLAGE OF ORLAND PARK, ILLINOIS

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended December 31, 2018

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Net Change in Fund Balances - Total Governmental Funds	\$ (2,298,203)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Property tax revenues that are not available to pay for current period expenditures are deferred and not reported as revenues in the governmental funds. This is the amount by which deferred property tax revenue at the end of the current year exceeded the corresponding amount at the end of the previous year.	302,886
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Development related revenues that are not available to pay for current period expenditures are deferred and not reported as revenues in the governmental funds.	54,346
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceed capital outlays in the current period:	
Capital Outlays	7,823,247
Depreciation	(8,941,108)

The Statement of Activities reports losses arising from the disposal of capital assets. Conversely, governmental funds do not report losses on the disposal of capital assets.	(28,383)
--	----------

Contributions of capital assets are not recorded in Governmental Funds:	
Contributions of infrastructure and land from developers included in the Statement of Activities	1,729,119

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds. Additionally premiums, issuance costs and losses on refundings are recorded as assets and liabilities on the Statement of Net Position and amortized:	
Retirement of Term Loan	666,125
Retirement of General Obligation Bonds	7,635,000
Net Increase in Outstanding Lines of Credit	(1,271,800)
Change in premiums and deferred refunding loss	(96,254)

Other long-term liabilities do not require the use of current financial resources and are not recorded in governmental funds:	
Net increase in Compensated Absences	(129,094)
Net decrease in OPEB Expense	653,321
Net increase in Pension Expense	(3,345,159)

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The decrease in the interest reported in the Statement of Activities is the result of a net decrease in accrued interest on outstanding debt.	21,043
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Internal service funds are used by the Village to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	(1,150,064)
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Change in Net Position of Governmental Activities	\$ 1,625,022
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The notes to the basic financial statements are an integral part of this statement.

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VILLAGE OF ORLAND PARK, ILLINOIS

Proprietary Funds

Statement of Net Position

December 31, 2018

With summarized totals as of December 31, 2017

	Business-Type Activities Enterprise Funds	
	Water and Sewerage	Nonmajor Commuter Parking
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
Current Assets:		
Cash and Investments	\$ 6,328,859	\$ 112,832
Receivables:		
Accounts, net of allowance for uncollectibles	5,225,306	-
Accrued Interest	449	-
Prepaid Items	8,856	-
Total Current Assets	11,563,470	112,832
Noncurrent Assets:		
Capital Assets:		
Land and Land Improvements	38,239,539	4,061,010
Buildings	1,117,437	346,500
Water Distribution System	114,702,278	-
Storm and Sanitary System	87,486,345	-
Machinery and Equipment	1,681,429	335,248
Vehicles	1,553,645	-
Construction in Progress	1,587,511	-
Total	246,368,184	4,742,758
Less Accumulated Depreciation	(87,054,382)	(1,568,331)
Net Capital Assets	159,313,802	3,174,427
Total Assets	170,877,272	3,287,259
Deferred Outflows of Resources:		
Deferred Amount on Refunding Bond Issue	192,532	-
Deferred Amount on Pensions	328,816	-
Total Deferred Outflows of Resources	521,348	-

The notes to the basic financial statements are an integral part of this statement.

Business-Type Activities		Governmental Activities	
Totals		Internal Service Funds	
2018	2017	2018	2017
\$ 6,441,691	\$ 9,779,838	\$ 5,759,045	\$ 6,399,626
5,225,306	5,447,055	11,175	36,582
449	449	-	-
8,856	8,856	-	-
11,676,302	15,236,198	5,770,220	6,436,208
42,300,549	42,036,891	-	-
1,463,937	1,463,937	-	-
114,702,278	111,547,371	-	-
87,486,345	80,079,594	-	-
2,016,677	2,064,665	-	-
1,553,645	1,519,494	-	-
1,587,511	7,822,176	-	-
251,110,942	246,534,128	-	-
(88,622,713)	(84,622,426)	-	-
162,488,229	161,911,702	-	-
174,164,531	177,147,900	5,770,220	6,436,208
192,532	212,622	-	-
328,816	696,897	-	-
521,348	909,519	-	-

The notes to the basic financial statements are an integral part of this statement.

VILLAGE OF ORLAND PARK, ILLINOIS

Proprietary Funds

Statement of Net Position

December 31, 2018

With summarized totals as of December 31, 2017

	Business-Type Activities Enterprise Funds	
	Water and Sewerage	Nonmajor Commuter Parking
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>		
Current Liabilities:		
Accounts Payable	2,720,072	35,205
Accrued Payroll	43,303	-
Deposits Payable	14,806	-
Other Liabilities	58,055	-
Term Loan Payable	684,000	-
Compensated Absences Payable	115,912	-
General Obligation Bonds Payable	495,000	-
Claims Payable	-	-
Total Current Liabilities	4,131,148	35,205
Noncurrent Liabilities:		
General Obligation Bonds Payable, net of unamortized premium	5,156,069	-
Term Loan Payable	1,851,500	-
Compensated Absences Payable	34,553	-
Net Pension Liability	497,880	-
Total Noncurrent Liabilities	7,540,002	-
Total Liabilities	11,671,150	35,205
Deferred Inflows of Resources:		
Deferred Amount on Pensions	636,951	-
<b>NET POSITION</b>		
Net Investment in Capital Assets	151,319,765	3,174,427
Unrestricted	7,770,754	77,627
Total Net Position	\$ 159,090,519	\$ 3,252,054

The notes to the basic financial statements are an integral part of this statement.

Business-Type Activities		Governmental Activities	
Totals		Internal Service Funds	
2018	2017	2018	2017
2,755,277	5,067,608	-	-
43,303	45,584	-	-
14,806	13,505	-	-
58,055	88,313	-	-
684,000	738,324	-	-
115,912	107,245	-	-
495,000	485,000	-	-
-	-	1,992,370	1,508,294
4,166,353	6,545,579	1,992,370	1,508,294
5,156,069	5,663,702	-	-
1,851,500	2,481,176	-	-
34,553	30,055	-	-
497,880	1,322,429	-	-
7,540,002	9,497,362	-	-
11,706,355	16,042,941	1,992,370	1,508,294
636,951	124,855	-	-
154,494,192	152,756,122	-	-
7,848,381	9,133,501	3,777,850	4,927,914
<u>\$ 162,342,573</u>	<u>\$ 161,889,623</u>	<u>\$ 3,777,850</u>	<u>\$ 4,927,914</u>

The notes to the basic financial statements are an integral part of this statement.

VILLAGE OF ORLAND PARK, ILLINOIS

Proprietary Funds

Statement of Revenues, Expenses and Changes in Fund Net Position

For the Year Ended December 31, 2018

With summarized totals for the year ended December 31, 2017

	Business-Type Activities	
	Enterprise Funds	
	Water and Sewerage	Nonmajor Commuter Parking
Operating Revenues:		
Charges for Services	\$ 28,204,718	\$ 306,240
Reimbursements and Miscellaneous	-	-
Total Operating Revenues	28,204,718	306,240
Operating Expenses:		
Administration	1,734,450	-
Operations	22,425,243	313,531
Depreciation	4,187,556	55,377
Total Operating Expenses	28,347,249	368,908
Operating Income (Loss)	(142,531)	(62,668)
Nonoperating Revenues (Expenses):		
Investment Income	110,910	289
Miscellaneous	22,169	-
Debt Issuance Costs	-	-
Gain (Loss) on Disposals of Capital Assets	(434,251)	-
Interest Expense	(201,006)	-
Total Nonoperating Revenues (Expense)	(502,178)	289
Income (Loss) before Contributions and Transfers	(644,709)	(62,379)
Capital Contributions	959,733	-
Transfers Out	(189,302)	-
Transfers In	389,607	-
Change in Net Position	515,329	(62,379)
Net Position at Beginning of Period	158,575,190	3,314,433
Net Position at End of Period	\$ 159,090,519	\$ 3,252,054

The notes to the basic financial statements are an integral part of this statement.

Business-Type Activities		Governmental Activities	
Totals		Internal Service Funds	
2018	2017	2018	2017
\$ 28,510,958	\$ 29,364,213	\$ 7,947,314	\$ 7,794,773
-	-	110,256	53,028
28,510,958	29,364,213	8,057,570	7,847,801
1,734,450	1,437,645	-	-
22,738,774	21,159,651	9,205,334	6,856,060
4,242,933	4,233,891	-	-
28,716,157	26,831,187	9,205,334	6,856,060
(205,199)	2,533,026	(1,147,764)	991,741
111,199	58,731	27,223	10,621
22,169	16,688	-	-
-	(38,000)	-	-
(434,251)	(38,052)	-	-
(201,006)	(205,031)	-	-
(501,889)	(205,664)	27,223	10,621
(707,088)	2,327,362	(1,120,541)	1,002,362
959,733	2,128,859	-	-
(189,302)	-	(29,523)	-
389,607	384,084	-	-
452,950	4,840,305	(1,150,064)	1,002,362
161,889,623	157,049,318	4,927,914	3,925,552
\$ 162,342,573	\$ 161,889,623	\$ 3,777,850	\$ 4,927,914

The notes to the basic financial statements are an integral part of this statement.



# VILLAGE OF ORLAND PARK, ILLINOIS

## Proprietary Funds

### Statement of Cash Flows

For the Year Ended December 31, 2018

With summarized totals for the year ended December 31, 2017

	Business-Type Activities Enterprise Funds	
	Water and Sewerage	Nonmajor Commuter Parking
Cash Flows From Operating Activities:		
Receipts from Customers and Users	\$ 28,426,467	\$ 306,240
Receipts from Interfund Services Provided	-	-
Payments to Suppliers	(24,922,484)	(303,844)
Payments to Employees	(1,809,807)	-
Net Cash Provided (Used) by Operating Activities	1,694,176	2,396
Cash Flows from Non-capital and Related Financing Activities:		
Transfers to Other Funds	(189,302)	-
Transfers from Other Funds	389,607	-
Net Cash Provided by Non-capital and Related Financing Activities	200,305	-
Cash Flows from Capital and Related Financing Activities:		
Proceeds from Line of Credit	-	-
Payments of Bond Principal	(485,000)	-
Payments of Bond Interest	(126,350)	-
Payments of Line of Credit Interest	(554)	-
Payments of Term Loan Principal	(684,000)	-
Payments of Term Loan Interest	(66,645)	-
Debt Issuance Costs	-	-
Purchase and Construction of Capital Assets	(4,005,845)	-
Miscellaneous	22,169	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,346,225)	-
Cash Flows from Investing Activities:		
Investment Purchases	1,656,845	-
Investment Sales or Maturities	-	220
Investment Income Received	110,910	289
Net Cash Provided (Used) by Investing Activities	1,767,755	509
Net Increase (Decrease) in Cash and Cash Equivalents	(1,683,989)	2,905
Cash and Cash Equivalents at Beginning of Year	2,735,938	102,928
Cash and Cash Equivalents at End of Year	\$ 1,051,949	\$ 105,833
Reconciliation to Statement of Net Position:		
Cash and Cash Equivalents	\$ 1,051,949	\$ 105,833
Investments	5,276,910	6,999
Cash and Investments	\$ 6,328,859	\$ 112,832

The notes to the basic financial statements are an integral part of this statement.

Business-Type Activities		Governmental Activities	
Totals		Internal Service Fund	
2018	2017	2018	2017
\$ 28,732,707	\$ 28,639,035	\$ 1,743,889	\$ 1,494,538
-	-	6,339,088	6,339,088
(25,226,328)	(20,110,785)	(8,721,258)	(6,872,398)
(1,809,807)	(1,624,721)	-	-
1,696,572	6,903,529	(638,281)	961,228
(189,302)	-	(29,523)	-
389,607	384,084	-	-
200,305	384,084	(29,523)	-
-	27,500	-	-
(485,000)	(470,000)	-	-
(126,350)	(143,207)	-	-
(554)	(40,813)	-	-
(684,000)	(228,000)	-	-
(66,645)	(21,011)	-	-
-	(38,000)	-	-
(4,005,845)	(5,414,128)	-	-
22,169	16,688	-	-
(5,346,225)	(6,310,971)	-	-
1,656,845	(1,417,817)	-	-
220	(1,477)	-	-
111,199	58,731	27,223	10,621
1,768,264	(1,360,563)	27,223	10,621
(1,681,084)	(383,921)	(640,581)	971,849
2,838,866	3,222,787	6,399,626	5,427,777
\$ 1,157,782	\$ 2,838,866	\$ 5,759,045	\$ 6,399,626
\$ 1,157,782	\$ 2,838,866	\$ 5,759,045	\$ 6,399,626
5,283,909	6,940,972	-	-
\$ 6,441,691	\$ 9,779,838	\$ 5,759,045	\$ 6,399,626

The notes to the basic financial statements are an integral part of this statement.

VILLAGE OF ORLAND PARK, ILLINOIS

Proprietary Funds

Statement of Cash Flows

For the Year Ended December 31, 2018

With summarized totals for the year ended December 31, 2017

	Business-Type Activities Enterprise Funds	
	Water and Sewerage	Nonmajor Commuter Parking
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>		
Operating Income (Loss)	\$ (142,531)	\$ (62,668)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	4,187,556	55,377
Changes in Assets, Liabilities and Deferreds		
Accounts Receivable	221,749	-
Prepaid Items	-	-
Accounts Payable	(2,610,153)	9,687
Accrued Payroll	(2,281)	-
Deposits Payable	1,301	-
Claims Payable	-	-
Other Liabilities	(30,258)	-
Deferred Outflows of Resources - Pensions	368,081	-
Deferred Inflows of Resources - Pensions	512,097	-
Net Pension Liability	(824,550)	-
Compensated Absences Payable	13,165	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,694,176</u>	<u>\$ 2,396</u>
<b>Noncash Capital and Related Financing Activities:</b>		
Contribution of Capital Assets	\$ 959,733	\$ -

The notes to the basic financial statements are an integral part of this statement.

Business-Type Activities		Governmental Activities	
Totals		Internal Service Fund	
2018	2017	2018	2017
\$ (205,199)	\$ 2,533,026	\$ (1,147,764)	\$ 991,741
4,242,933	4,233,891	-	-
221,749	(725,178)	25,407	(14,175)
-	-	-	-
(2,600,466)	736,956	-	-
(2,281)	16,873	-	-
1,301	(201)	-	-
-	-	484,076	(16,338)
(30,258)	40,863	-	-
368,081	211,923	-	-
512,097	71,178	-	-
(824,550)	(187,004)	-	-
13,165	(28,798)	-	-
<u>\$ 1,696,572</u>	<u>\$ 6,903,529</u>	<u>\$ (638,281)</u>	<u>\$ 961,228</u>
\$ 959,733	\$ 2,128,859	\$ -	\$ -

The notes to the basic financial statements are an integral part of this statement.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Fiduciary Funds Statement of Fiduciary Net Position December 31, 2018

	<u>Agency</u>	<u>Pension and OPEB Trust Funds</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 82,435	\$ 2,146,326
Special Assessment Notes Receivable	-	-
Accrued Interest Receivable	-	176,090
Due from Other Funds	-	3,530
Investments at Fair Value:		
Mutual Funds	-	44,860,932
U.S. Agencies	-	2,415,258
U.S. Treasuries	-	11,256,368
Corporate Bonds	-	15,873,905
Municipal Bonds	-	683,354
Insurance Contracts	-	8,324,776
	<u>82,435</u>	<u>85,740,539</u>
Total Assets	<u>\$ 82,435</u>	<u>\$ 85,740,539</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 551
Due to Other Funds	-	-
Due to Property Owners	<u>82,435</u>	<u>-</u>
	<u>\$ 82,435</u>	<u>\$ 551</u>
Total Liabilities	<u>\$ 82,435</u>	<u>\$ 551</u>
<b>NET POSITION</b>		
Restricted for Pensions/OPEB	<u>\$ -</u>	<u>\$ 85,739,988</u>

The notes to the basic financial statements are an integral part of this statement.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Pension and OPEB Trust Funds Statement of Changes in Fiduciary Net Position For the Year Ended December 31, 2018

	<u>Pension and OPEB Trust Funds</u>
Additions:	
Contributions:	
Employer	\$ 4,730,301
Plan Members	<u>1,058,589</u>
Total Contributions	<u>5,788,890</u>
Investment Income:	
Net Appreciation (Depreciation) in Fair Value of Investments	(5,351,804)
Interest	<u>1,979,122</u>
Total Investment Income	(3,372,682)
Less Investment Expenses	<u>(142,283)</u>
Net Investment Income	<u>(3,514,965)</u>
Total Additions	<u>2,273,925</u>
Deductions:	
Benefits	5,029,919
Refunds of Contributions	7,545
Administrative Expense	<u>28,067</u>
Total Deductions	<u>5,065,531</u>
Change in Net Position	(2,791,606)
Net Position Restricted for Pensions/OPEB at Beginning of Year	<u>88,531,594</u>
Net Position Restricted for Pensions/OPEB at End of Year	<u><u>\$ 85,739,988</u></u>

The notes to the basic financial statements are an integral part of this statement.

VILLAGE OF ORLAND PARK, ILLINOIS

Component Units  
Combining Statement of Net Position  
December 31, 2018

	Orland Park Civic Center Authority	Orland Park Open Lands Corporation
<b>ASSETS</b>		
Cash and Investments	\$ 30,821	\$ 504,633
Receivables:		
Accounts	-	-
Due from Primary Government	-	145,871
Prepaid Items	-	-
Capital Assets, not being depreciated	253,000	-
Capital Assets, net of accumulated depreciation	1,184,940	-
Total Assets	1,468,761	650,504
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Amount on Pensions	17,798	-
<b>LIABILITIES</b>		
Accounts Payable	10,683	282,068
Accrued Payroll	1,274	-
Due to Primary Government	-	-
Deposits Payable	8,400	-
Compensated Absences Payable	3,475	-
Net Pension Liability	26,946	-
Total Liabilities	50,778	282,068
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Amount on Pensions	34,475	-
<b>NET POSITION</b>		
Net Investment in Capital Assets	1,437,940	-
Restricted for Public Safety	-	-
Unrestricted	(36,634)	368,436
Total Net Position	\$ 1,401,306	\$ 368,436

The notes to the basic financial statements are an integral part of this statement.

Orland Park Stellwagen Foundation	Orland Joint Emergency Telephone Board	Orland Park History Museum Foundation	Component Unit Totals
\$ 40,970	\$ 3,331,965	\$ 6,974	\$ 3,915,363
3,125	306,987	-	310,112
4,439	-	-	150,310
-	25,287	-	25,287
-	-	-	253,000
-	519,995	-	1,704,935
<u>48,534</u>	<u>4,184,234</u>	<u>6,974</u>	<u>6,359,007</u>
-	2,905	-	20,703
20,242	43,472	123	356,588
-	-	103	1,377
-	1,425	-	1,425
-	-	-	8,400
-	-	-	3,475
-	4,400	-	31,346
<u>20,242</u>	<u>49,297</u>	<u>226</u>	<u>402,611</u>
-	5,628	-	40,103
-	519,995	-	1,957,935
-	3,612,219	-	3,612,219
<u>28,292</u>	<u>-</u>	<u>6,748</u>	<u>366,842</u>
<u>\$ 28,292</u>	<u>\$ 4,132,214</u>	<u>\$ 6,748</u>	<u>\$ 5,936,996</u>

The notes to the basic financial statements are an integral part of this statement.



# VILLAGE OF ORLAND PARK, ILLINOIS

## Component Units Combining Statement of Activities For the Year Ended December 31, 2018

	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Major Component Units:			
Orland Park Civic Center Authority	\$ 300,879	\$ 209,900	\$ 38,594
Orland Park Open Lands Corporation	1,278,161	3,171	1,280,105
Orland Park Stellwagen Foundation	202,280	-	260,048
Orland Joint Emergency Telephone Board	734,348	-	9,369
Orland Park History Museum Foundation	49,871	3,606	51,371
Totals	<u>\$ 2,565,539</u>	<u>\$ 216,677</u>	<u>\$ 1,639,487</u>

### General revenues:

#### Taxes:

    Surcharges

    Miscellaneous

        Total General Revenues

        Total General Revenues

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position					
Orland Park Civic Center Authority	Orland Park Open Lands Corporation	Orland Park Stellwagen Foundation	Orland Joint Emergency Telephone	Orland Park History Museum Foundation	Component Unit Totals
\$ (52,385)	\$ -	\$ -	\$ -	\$ -	\$ (52,385)
-	5,115	-	-	-	5,115
-	-	57,768	-	-	57,768
-	-	-	(724,979)	-	(724,979)
-	-	-	-	5,106	5,106
(52,385)	5,115	57,768	(724,979)	5,106	(709,375)
-	-	-	1,243,219	-	1,243,219
-	2,850	-	-	142	2,992
-	2,850	-	1,243,219	142	1,246,211
-	2,850	-	1,243,219	142	1,246,211
(52,385)	7,965	57,768	518,240	5,248	536,836
1,453,691	360,471	(29,476)	3,613,974	1,500	5,400,160
<u>\$ 1,401,306</u>	<u>\$ 368,436</u>	<u>\$ 28,292</u>	<u>\$ 4,132,214</u>	<u>\$ 6,748</u>	<u>\$ 5,936,996</u>

The notes to the basic financial statements are an integral part of this statement.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

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# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Reporting Entity

The Village of Orland Park, Illinois was incorporated in 1892 and became a home rule municipality under the 1970 Illinois Constitution during the year ended April 30, 1985. The Village is a municipal corporation governed by an elected president and a six-member Board of Trustees. The Village's major operations include public safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, water and sewerage services, parks and recreation, and general administrative services.

The Village's financial statements are prepared in accordance with United States Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established by GAAP and used by the Village are described below.

The Village's financial reporting entity comprises the following:

Primary Government:	Village of Orland Park
Fiduciary Component Units:	Police Pension Employees Retirement System Retiree Medical and Other Postemployment Benefits System
Discretely Presented Component Units:	Orland Park Metropolitan Exposition, Auditorium and Office Building Authority (Orland Park Civic Center Authority) Orland Park Open Lands Corporation Orland Park Stellwagen Foundation Orland Joint Emergency Telephone System Board (Orland Joint Emergency Telephone Board) Orland Park History Museum Foundation

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, or (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Additionally, if a not-for-profit corporation in which the primary government is the sole corporate member and the not-for-profit corporation meets the financial accountability criteria under GASB 14, then the component unit is reported using the blending method described below.

Component units are reported using one of two methods, discrete presentation or blending. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

#### ***Component Units***

##### *Police Pension Employees Retirement System*

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one elected pension beneficiary and two elected police employees constitute the pension board. The Village and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Although it is

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a pension trust fund.

#### *Retiree Medical and Other Postemployment Benefits (OPEB) System*

Retired Village employees and their eligible dependents that have elected to receive medical and OPEB benefits in retirement participate in the Retiree Medical and OPEB System (RMOS). RMOS functions for the benefit of these retirees and is governed by a five-member board. Three individuals shall be ex officio members of the Board of Trustees, namely, the Village's Director of Finance/Village Treasurer, the Village's Director of Human Resources, and the Village's Assistant Director of Finance. The fourth and fifth members of the Board of Trustees shall be appointed by the Village's President with the advice and consent of the Village's Board of Trustees, exclusively from the retired employees of the Village who are actively participating in the Village's Retiree Health Insurance Plan. Although it is legally separate from the Village, the RMOS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's employees. The RMOS is reported as a pension trust fund, and is operated in accordance with Section 115(1) of the Internal Revenue Code.

#### *Discretely Presented Component Units*

##### *Orland Park Metropolitan Exposition, Auditorium and Office Building Authority (Orland Park Civic Center Authority)*

The Orland Park Civic Center Authority is governed by a Board whose members are appointed by the Village President, subject to confirmation by the Village Board of Trustees. Additionally, the Village is responsible for funding any deficits realized by the Civic Center Authority. Separately issued financial statements for the Authority may be obtained at Civic Center Authority, 14750 S. Ravinia Avenue, Orland Park, Illinois 60462.

##### *Orland Park Open Lands Corporation*

The Orland Park Open Lands Corporation is a not-for-profit corporation that was established to review, evaluate and identify the present and future open land needs of the Village of Orland Park and to acquire and preserve natural areas, including habitats for endangered and threatened species, high quality natural communities, wetlands and other areas with unique or unusual natural heritage qualities. The members of its governing board are appointed by the Village President, subject to confirmation by the Village Board of Trustees.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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All land acquired is approved by the Village Board and is located within the corporate limits of the Village. Separately issued financial statements for the Corporation may be obtained at Orland Park Open Lands Corporation, 14700 S. Ravinia Avenue, Orland Park, Illinois 60462.

#### *Orland Park Stellwagen Foundation*

The Orland Park Stellwagen Foundation is an Illinois not-for-profit foundation governed by a five member Board of Directors, which was established to educate the public regarding farming and its relationship with the history of the Village of Orland Park. The Foundation coordinates fundraising and volunteer services in association with its operation of the farm property. In addition, the Foundation also oversees the maintenance and operation of the farm property. The major source of funding for these activities is contributions and fundraising activities.

The members of its governing board are appointed by the Village President, subject to confirmation by the Village Board of Trustees. The Foundation is operated in conjunction with, and primarily for the benefit of the Village of Orland Park. Separately issued financial statements for the Foundation may be obtained at Orland Park Stellwagen Foundation, 14700 S. Ravinia Avenue, Orland Park, Illinois 60462.

#### *Orland Joint Emergency Telephone System Board (Orland Joint Emergency Telephone Board)*

The Orland Joint Emergency Telephone System Board is governed by a Board of Directors whose members are appointed by the Village President. The Board must be comprised of representatives from the region being serviced. The Village has a majority position in regards to the Board of Directors. The Orland Joint Emergency Telephone maintains a significant financial relationship with the Village. Separately issued financial statements for the Orland Joint Emergency Telephone System Board may be obtained at Orland Joint Emergency Telephone, 15100 S. Ravinia Avenue, Orland Park, Illinois 60462.

#### *Orland Park History Museum Foundation*

The Orland Park History Museum Foundation is an Illinois not-for-profit foundation governed by a seven member Board of Directors whose members are appointed by the Village President. The History Museum Foundation was established to support the ownership, maintenance, use and operation of the Orland Park History Museum, to care for and conserve objects of significance to the history of the people and places within the Village of Orland Park, and to make them available through exhibits. The major source of funding for the foundation is contributions and fundraising activities. Separately issued financial statements for the Orland Park History Museum Foundation may be obtained at Orland Park History Museum Foundation, 14700 S. Ravinia Avenue, Orland Park, Illinois 60462.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### **Government-wide and Fund Financial Statements**

In the government-wide and fund financial statements, governmental activities are primarily supported by taxes and intergovernmental revenues. The Village's public safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, parks and recreation, and general administrative services are classified as governmental activities. Business-type activities rely to a significant extent on fees and charges for services. The Village's water and sewerage services and commuter parking are classified as business-type activities.

The Village is reported separately from certain legally separate component units for which the Village is financially accountable.

#### ***Government-Wide Statements***

The government-wide focus is on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current period's activity. The government-wide financial statements report information on all of the non-fiduciary activities of the primary government and its component units.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets including capital assets, as well as long-term debt and obligations. The Village's net position is reported in three parts: (a) net investment in capital assets; (b) restricted net position; and (c) unrestricted net position. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports the gross direct expense and net cost of each of the Village's functions (general government, public safety, public works, etc.) as well as its business-type activities. Direct expenses are those that are clearly identifiable with a specific function or segment. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, investment income, etc.). The Statement of Activities reduces gross direct expenses (including depreciation) with related program revenues, and operating and capital grants and contributions. Program revenues include charges to customers or applicants who purchase, use or directly benefit from goods or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally exceeded by general revenues (property tax, sales tax, intergovernmental revenues, investment income, etc.).



## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### *Fund Financial Statements*

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either governmental or business-type activity categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, deferred inflows, liabilities, deferred outflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Village may electively add funds, as major funds, which have a specific community focus.

A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding element total for all funds of that category or type; and
- Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding element total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village.

#### *Governmental Funds*

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than net income. The following is a description of the governmental funds of the Village.

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those accounted for in another fund. The General Fund is a major fund.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects. The Home Rule Sales Tax Fund, the Main Street Triangle TIF Fund and the Recreation and Parks Fund are major special revenue funds. The Home Rule Sales Tax Fund accounts for revenue received from the Village's Home Rule Sales Tax which in turn pays for the business and residential rebates and the funding of various construction projects. The Main Street Triangle TIF Fund accounts for all TIF development and financing activities. The Recreation and Parks Fund accounts for the revenue and expenditures incurred for the recreational functions that include administration, programs, parks, Orland Park Health and Fitness Center, Sportsplex, Centennial Pool, and special recreation. This fund is funded by property tax restricted for the payment of recreation expenditures and recreation program and membership fee revenue.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital assets (other than those financed by business-type/proprietary funds). These funds account for resources that are restricted, committed or assigned. The Village maintains one major capital projects fund; the Capital Improvement Fund which accounts for the acquisition of major capital assets or public improvements and large multi-year capital projects.

Debt service funds are used to account for accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Village's Debt Service Fund is a major fund. This fund accounts for resources that are restricted, committed or assigned.

#### *Proprietary Funds*

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. Applicable Generally Accepted Accounting Principles are similar to those applied to businesses in the private sector. The following is a description of the proprietary funds of the Village.

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is secured solely by a pledge of the net revenues of the activity, (b) has third party requirements (laws or regulations) that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains one major enterprise fund; the Water and Sewerage Fund which accounts for the provision of water, sewer and stormwater services to the residents of the Village.

Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Village on a cost-reimbursement basis. The Village maintains one internal service fund. The Insurance Fund accounts for the costs

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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associated with the Village's health, workers' compensation and general liability insurance programs.

The Village's internal service fund is presented in the proprietary funds financial statements. Because the principal users of the internal services are the Village's governmental activities, the financial statements of the internal service fund are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the costs of these services are reported in the appropriate functional activity (general government, public safety, public works, etc.).

#### *Fiduciary Funds*

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Trust funds are used to account for assets held in a trustee capacity for the future payment of benefits. The Police Pension Fund accounts for the accumulation of resources to pay for retirement and other related benefits for sworn members of the Village's police force. The Retiree Medical and OPEB Trust Fund accounts for the accumulation of resources to pay for health insurance benefits for qualified retirees and their eligible dependents.

Agency Funds are used to account for assets held by the Village in purely a custodial capacity. The Special Assessments Agency Fund accounts for the collection of special assessments from property owners and the payment of outstanding special assessment bonds.

The Village's fiduciary funds are presented in the fiduciary fund financial statements by type (pension trust, OPEB trust and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.), and cannot be used to fund activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### ***Measurement Focus***

In the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities use the economic resources measurement focus as defined below.

In the fund financial statements the "current financial resources" measurement focus is used by governmental funds and the "economic resources" measurement focus is used by proprietary funds.

The accounting objectives of the economic resources measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent) associated with the activity are reported.

When using the current financial resources measurement focus, only current financial assets, deferred outflows, liabilities, and deferred inflows are generally included on the funds balance sheet. Long-term loans, notes receivable and property acquired for resale are also included in the fund balance sheet. The operating statements present sources and uses of available spendable financial resources during a given period. Under this focus, fund balance is the measure of remaining spendable resources at the end of the period.

#### ***Basis of Accounting***

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic assets are used. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities, and deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount of the transaction. Available means collectible within the current period or within sixty days of the year end for property taxes and within ninety days for other governmental revenues.

Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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Per capita taxes, investment income and charges for services are susceptible to accrual. Sales taxes, road and bridge reimbursements, motor fuel taxes, income taxes and fines collected and held by the state or county at year end on behalf of the Village are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the Village and are recognized as revenue at that time.

The economic resources measurement focus and the accrual basis of accounting are utilized by the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. (Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.) Proprietary and trust fund equity is classified as net position. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

The current financial resources measurement focus and the modified accrual basis of accounting are utilized by the governmental funds. Revenues are recognized as soon as they are both measurable and available.

#### ***Financial Statement Presentation***

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the Village's water and sewerage function and various other functions of the Village. Elimination of these charges would distort the total direct costs and program revenues reported for the various functions concerned.

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this basis of accounting and measurement focus, the Village applies all GASB pronouncements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. 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 revenue of the Water and Sewerage enterprise fund is charges to customers for sales and services. The Water and Sewerage enterprise fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. The operating expenses for enterprise funds and internal service 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 nonoperating revenues and expenses.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### **Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Equity**

##### ***Deposits and Investments***

Cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and positions in the Village's pooled investments which are considered highly liquid and available on demand.

Investments are reported at fair value, determined using selected bases. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price and investments that do not have an established market are reported at estimated fair value. Cash deposits are reported at carrying amount which reasonably estimates fair value. Investments in the Illinois Funds are reported at market which is the same as the Village's or component unit's position in the pool.

State statutes authorize the Village and its component units to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of state and political subdivisions, credit union shares, commercial paper rated within the three highest classifications by at least two standard rating services, corporate bonds, repurchase agreements and the Illinois Funds, which is regulated by the State of Illinois.

The Police Pension Fund can invest in the same securities as the Village plus the following: mutual funds, equity securities, investment grade corporate debt securities, and variable annuities. Illinois Compiled Statutes (ILCS) limit the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund. The blended asset class is comprised of all other asset classes to allow for rebalancing the portfolio.

The Retiree and Medical OPEB Trust Fund can invest in the same securities as the Village plus mutual funds, equity securities, and investment grade corporate debt securities.

##### ***Receivables and Payables and Transfers***

Interfund activity is reported as loans, as services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables which arise during the course of the Village's operations as there are numerous transactions between funds to finance operations, provide services, construct assets and service debt amounts due. Certain transactions between funds have not been repaid or received as of December 31, 2018. The loans are subject to elimination upon consolidation. Services provided, deemed to be at market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Property taxes are levied as of January 1 on property values assessed on the same date. The tax levy is divided into two billings: the first billing (mailed on or about February 1) is an estimate of the current year's levy based on the prior year's taxes; the second billing (mailed on or about July 1) reflects adjustments to the current year's actual levy. Significant collections occur approximately one month after the bills are mailed. The billings are considered past due 30 days after the respective tax billing date at which time the applicable property is subject to lien and penalties and interest are assessed.

Water and sewerage services and sanitation services are billed on a bi-monthly basis. Estimated unbilled water and sewerage service at December 31, 2018 was \$2,155,786. Estimated unbilled sanitation service at December 31, 2018 was \$714,101. These amounts are included in accounts receivable.

The total Governmental Activities Receivables balance, net of the allowance for uncollectibles, is \$26,897,239 at December 31, 2018. Of this balance, \$2,572,245 is due from the State of Illinois and is not expected to be collected within one year.

#### ***Inventories and Prepaid Items***

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

#### ***Capital Assets***

Capital assets, which include land, buildings, equipment and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) and intangible assets (e.g. easements, software, 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 all buildings, vehicles and all other assets with an initial, individual cost of more than \$10,000 (amount not rounded) 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, donated works of art and similar items, and capital assets received in a service

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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concession agreement are reported at acquisition value rather than fair value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included in the capitalized value of the asset constructed. No such interest costs were incurred during the current fiscal year.

Property and equipment of the Village, as well as the component units, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	20
Buildings	50
Vehicles, machinery, equipment and software	3 - 15
Pool	20 - 50
Water and sewer system	50
Other infrastructure	15 - 50

#### ***Deferred Outflows of Resources***

A deferred outflow of resources represents a consumption of net position that applies to a future reporting period and will not be recognized as an outflow of resources (expense/expenditure) until that future time. A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements. The Village also reports deferred outflows of resources for certain pension and OPEB items as required by GASB Statement Numbers 68 and 75 in the same statements, as applicable.

#### ***Compensated Absences***

Village policy permits employees to accumulate earned but unused vacation and sick pay benefits. The liability for accumulated unpaid sick leave is recorded subject to certain limitations. All vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.



## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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The liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

#### ***Long-term Obligations***

In the government-wide financial statements, and proprietary fund types 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 type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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.

#### ***Deferred Inflows of Resources***

A deferred inflow of resources represents an acquisition of net position that applies to a future reporting period and therefore will not be recognized as an inflow of resources (revenue) until that future time. The Village reports property taxes levied for future periods as deferred inflows of resources in both its government-wide and fund financial statements. The Village also reports deferred inflows of resources for certain pension and OPEB items in its government-wide and proprietary fund financial statements as required by GASB Statement Numbers 68 and 75, as applicable. Additionally, unavailable revenues are also reported as defined inflows of resources in the governmental funds financial statements.

#### ***Fund Balances / Net Position***

It is the Village's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted fund balances are available, followed by committed and then assigned resources. Unassigned amounts are used only after the other categories of fund balance have been fully utilized.

Within the governmental fund types, the Village's fund balances are reported in one of the following classifications:

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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- Nonspendable - includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact.
- Restricted – includes amounts that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
- Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the Village's Board of Trustees. Committed amounts cannot be used for any other purpose unless the Village removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.
- Assigned – includes amounts that are constrained by the Village's intent to be used for specific purposes, but that are neither restricted or committed. The Village Board of Trustees has delegated the Finance Director through resolution to assign resources and amounts of fund balance for a specific purpose.
- Unassigned – includes the residual fund balance that has not been restricted, committed, or assigned within the general fund and deficit fund balances of other governmental funds.

In the government-wide and proprietary fund statements of net position, equity is displayed in three components as follows:

- Net Investment in Capital Assets – This consists of capital assets, net of accumulated depreciation and amortization and reduced by outstanding balances of any debt including deferred amounts on refunding that is attributable to the acquisition, construction or improvement of those assets.
- Restricted – This consists of a net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.
- Unrestricted – This consists of a net position that does not meet the definition of "restricted" or "net investment in capital assets".

The Village first utilizes restricted resources to finance qualifying activities.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### *Estimates*

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures/expenses. Actual results could differ from those estimates.

#### *Comparative Data*

Certain prior-year summarized comparative information has been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Village's assets, deferred outflows, liabilities, deferred inflows, fund balance/net position, revenues and expenditures/expenses. Such prior year information is not presented at a level of detail, nor are prior year notes to the financial statements included herein, necessary for a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such prior year information should be read in conjunction with the Village's financial statements for the year ended December 31, 2017 from which partial information was derived.

#### **NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

##### **Excess of Expenditures/Expenses over Appropriations**

For the year ended December 31, 2018, expenditures/expenses exceeded appropriations in the following funds, the legal level of budgetary control:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Debt Service Fund	\$ 9,166,295	\$ 9,166,969	\$ 674
Motor Fuel Tax Fund	-	158	158
Seizure and Forfeiture Fund	-	71,581	71,581
Road Exaction Fund	-	14	14
Pension Trust Fund	4,245,105	4,397,283	152,178
Retiree Medical and OPEB Trust Fund	-	8,328	8,328

The excess of expenditures/expenses over appropriations in the Debt Service Fund, Motor Fuel Tax Fund, Seizure and Forfeiture Fund, Road Exaction Fund, Pension Trust Fund and Retiree Medical and OPEB Trust Fund were funded through available fund balance/net position.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### **Deficit Fund Equity**

As of December 31, 2018, the Main Street Triangle TIF Fund has a deficit fund balance of \$27,784,270 due to funds borrowed from the General Fund and Home Rule Sales Tax Fund for improvements within the Main Street Triangle TIF redevelopment area. This fund will continue to operate with property tax increment, miscellaneous revenues, and future borrowings from the Home Rule Sales Tax Fund. As of December 31, 2018, the Road Exaction Fund has a deficit fund balance of \$39,819 due to budgeted road exaction fees exceeding actual amounts collected in 2018.

#### **NOTE 3 - DETAILED NOTES ON ALL FUNDS**

##### **Deposits and Investments**

###### ***Deposits***

The Village maintains a cash and investment pool that is available for use by all funds, except for the pension and OPEB trust funds. Each fund type'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 and OPEB trust funds are held separately from those other funds.

The Village and the Component Unit investments are made in accordance with the Public Funds Investment Act (30 ILCS 235/1) (the "Act") and the Village's investment policy. The Police Pension Funds' investments are made in accordance with the Illinois Pension Code (40 ILCS 5/1-113.2 to 113.10) and the pension funds' investment policy.

A summary of cash and investments as of December 31, 2018 is as follows:

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

	Governmental and Business-type Activities	Fiduciary Activities			Component Units
		Police Pension Fund	Retiree Medical and OPEB Trust Fund	Special Assessments	
Petty Cash	\$ 13,419	\$ -	\$ -	\$ -	\$ -
Demand Deposits	14,532,803	223,824	1,167,991	82,435	3,915,363
Money Market Accounts	5,914,827	754,511	-	-	-
Illinois Funds	3,307,224	-	-	-	-
Mutual Fund Accounts	-	44,860,932	-	-	-
Certificates of Deposit					
Non-Negotiable	15,117,314	-	-	-	-
Certificates of Deposit					
Negotiable	3,425,842	-	-	-	-
Municipal Bonds	-	683,354	-	-	-
Corporate Bonds	-	15,873,905	-	-	-
Insurance Contracts	-	8,324,776	-	-	-
U.S. Treasury Obligations	3,234,154	11,256,368	-	-	-
U.S. Government Agencies	20,742,680	2,415,258	-	-	-
Total	<u>\$ 66,288,263</u>	<u>\$ 84,392,928</u>	<u>1,167,991</u>	<u>\$ 82,435</u>	<u>\$ 3,915,363</u>

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer. Illinois Funds is not registered with the SEC, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price, which is the price the investment could be sold for.

### *Village of Orland Park, Illinois:*

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Village's deposits might not be recovered. The Village's Investment Policy protects the Village from custodial credit risk by requiring funds on deposit (checking accounts, certificates of deposit, etc.), in excess of FDIC limits, to be secured by some form of collateral, witnessed by a written agreement and held at an independent, third party institution in the name of the Village of Orland Park.

Funds on deposit in excess of Federal Deposit Insurance Corporation (FDIC) limits are collateralized at not less than 110% of the fair market value of the net amount of public funds secured. As of December 31, 2018, the Village's bank balances were \$34,536,478, of which \$724,824 was covered by the Federal Deposit Insurance Corporation. The remaining bank balance, \$33,811,654, was collateralized with securities held by the pledging financial institution trust department in the Village's name.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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*Orland Park Metropolitan Exposition, Auditorium and Office Building Authority (Orland Park Civic Center Authority):*

At December 31, 2018, the Civic Center's bank balances were \$30,821, of which the entire balance was collateralized with securities held by the pledging financial institution trust department in the Civic Center's name. The Civic Center bank balances are included in the Village's pooled bank balances.

*Orland Park Open Lands Corporation:*

At December 31, 2018, the Corporation's bank balances were \$504,793, of which \$250,000 was covered by the Federal Deposit Insurance Corporation. Of the remaining bank balance, \$254,793 was collateralized with securities held by the pledging financial institution trust department in the Corporation's name.

*Orland Park Stellwagen Foundation:*

At December 31, 2018, the Foundation's bank balances were \$40,970, of which the entire balance was collateralized with securities held by the pledging financial institution trust department in the Foundation's name.

*Orland Park History Museum Foundation:*

At December 31, 2018, the Foundation's bank balances were \$6,974, of which the entire balance was collateralized with securities held by the pledging financial institution trust department in the Foundation's name. The Foundation's bank balances are included in the Village's pooled bank balances.

*Orland Joint Emergency Telephone Board:*

At December 31, 2018, the Board's bank balances were \$3,332,603, of which \$250,000 was covered by the Federal Deposit Insurance Corporation. Of the remaining bank balance, \$3,082,603 was collateralized with securities held by the pledging financial institution trust department in the Board's name.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Village investment policies require that all security transactions entered into shall be conducted on a delivery-verses-payment (DVP) basis. Securities will be held by a third party custodian designated by the Village and evidenced by safekeeping receipts.

The Retiree and Medical OPEB Trust Fund policies require that all trades with a broker/dealer be conducted on a delivery-versus-payment (DVP) basis. The Police Pension Fund's investment policy does not address custodial credit risk.

Interest rate risk is the risk that the fair value of investments will decrease as a result of an increase in interest rates. The Village's investment policy limits interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and by investing operating funds primarily in short-term securities, money market mutual funds, or similar investment pools.

The Police Pension Fund's investment policy does not limit the length of maturity of investments.

As of December 31, 2018, the Village's and its component units' investment balances were as follows:

Type of Investments	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	6 - 10	More Than 10
U.S. Agencies	\$ 23,157,938	\$ 7,025,068	\$ 14,388,398	\$ 607,463	\$ 1,137,009
Fixed Income					
Mutual Funds	44,860,932	44,860,932	-	-	-
Certificates of Deposit					
Negotiable	3,425,842	1,229,396	2,196,446	-	-
Corporate Bonds	15,873,905	1,571,045	10,651,055	3,030,773	621,032
Municipal Bonds	683,354	-	450,810	51,118	181,426
Insurance Contracts	8,324,776	8,324,776	-	-	-
U.S. Treasuries	14,490,522	2,747,910	8,280,026	3,462,586	-
Total	\$ 110,817,269	\$ 65,759,127	\$ 35,966,735	\$ 7,151,940	\$ 1,939,467

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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Credit risk is the risk that the Village will not recover their investments due to the inability of the counterparty to fulfill its obligation. The Village and the Police Pension Fund minimizes credit risk by limiting investments to the safest type of securities, pre-qualifying financial institutions, broker/dealers, intermediaries, and advisers with which the Village does business, and diversifying the investment portfolio so that potential losses on individual securities are minimized. The Village primarily invests in securities issued by agencies of the United States government. Credit risk for commercial paper is limited by only investing in obligations rated at one of the three highest classifications established by at least two standard rating services and only investing in commercial paper with maturities less than 180 days.

The Village will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and investing operating funds primarily in short-term securities, money market mutual funds, or similar investment pools.

The Illinois Funds and the mutual fund money market accounts are "AAA" rated funds by Standard and Poor's and credit risk is very marginal. As of December 31, 2018, the Village's other investments in debt securities were rated as follows:

<u>Investment Type</u>	<u>Moody's</u>
U.S. Agencies	Aaa
Certificates of Deposit	Not Applicable
Corporate Bonds	Baa3 to Aaa
Municipal Bonds	Aa2 to Aaa

Concentration of credit risk is the risk of loss attributed to the magnitude of investment in any one single issuer. The Village holds 23.48% of its portfolio in FHLB securities, 8.55% of its portfolio in FHLM securities, 2.64% in FNMA securities, and 8.37% in FFCB securities. These agency issues are Aaa rated by Moody's.

The Police Pension fund holds 0.73% of its investment portfolio in FHLM securities and 1.90% in FNMA securities.

#### *Money-Weighted Rate of Return*

For the year ended December 31, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -3.87%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.



# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

For the year ended December 31, 2018, the Village established a trust to administer its OPEB plan (Note 4). Investment income of the trust was insignificant for the year ended December 31, 2018.

### *Fair Value Measurement*

The Village categorizes its fair value measurements within the fair value hierarchy established by Generally Accepted Accounting Principles. 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 an identical asset or liability that a government can access at the measurement date. Level 2 inputs other than quoted prices included with Level 1 that are observable for an asset or liability, either directly or indirectly. Level 2 inputs include quoted prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 3 are unobservable inputs for an asset or liability.

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy.

As of December 31, 2018, the Village's investments are measured using the market valuation method and the following valuation inputs:

	12/31/2018	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
U.S. Agencies	\$ 23,157,938	\$ -	\$23,157,938	\$ -
Mutual Funds	44,860,932	-	44,860,932	-
Certificates of Deposit	3,425,842	-	3,425,842	-
Corporate Bonds	15,873,905	-	15,873,905	-
Municipal Bonds	683,354	-	683,354	-
U.S. Treasury Obligations	14,490,522	14,490,522	-	-
Total	<u>\$ 102,492,493</u>	<u>\$ 14,490,522</u>	<u>\$88,001,971</u>	<u>\$ -</u>

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented in the following table.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

	Investments Measured at the NAV			
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Insurance Contracts - Real Estate	\$ 8,324,776	\$ -	N/A	N/A

### Capital Assets

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

	Beginning of Year	Increases	Decreases/ Transfers	End of Year
Primary Government:				
Village of Orland Park, Illinois:				
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 153,070,107	\$ 55,884	\$ 876,162	\$ 154,002,153
Construction in Progress	2,324,371	1,446,322	(770,943)	2,999,750
Total Capital Assets not being Depreciated	155,394,478	1,502,206	105,219	157,001,903
Capital Assets being Depreciated:				
Land Improvements	16,566,757	104,480	439,742	17,110,979
Pool	11,270,524	-	-	11,270,524
Buildings	77,362,619	89,081	-	77,451,700
Vehicles, Machinery, Equipment and Software	15,700,245	1,754,555	(274,132)	17,180,668
Infrastructure	162,506,091	5,225,879	(25,051)	167,706,919
Total Capital Assets being Depreciated	283,406,236	7,173,995	140,559	290,720,790
Less Accumulated Depreciation for:				
Land Improvements	12,185,560	559,436	(10,381)	12,734,615
Pool	7,334,741	355,332	-	7,690,073
Buildings	22,827,447	1,561,994	-	24,389,441
Vehicles, Machinery, Equipment and Software	11,385,867	804,718	(329,958)	11,860,627
Infrastructure	108,366,459	5,659,628	(261,662)	113,764,425
Total Accumulated Depreciation	162,100,074	8,941,108	(602,001)	170,439,181
Total Capital Assets being Depreciated, Net	121,306,162	(1,767,113)	742,560	120,281,609
Governmental Activities Capital Assets, Net	\$ 276,700,640	\$ (264,907)	\$ 847,779	\$ 277,283,512

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 701,699
Public Safety	626,112
Planning and Development	10,855
Public Works	6,005,620
Culture and Recreation	<u>1,596,822</u>
Total	<u>\$ 8,941,108</u>

	Beginning of Year *	Increases	Decreases/ Transfers	End of Year
Business-Type activities:				
Capital Assets not being Depreciated:				
Land	\$ 33,429,182	\$ 263,658	\$ -	\$ 33,692,840
Construction in Progress	<u>7,822,176</u>	<u>309,783</u>	<u>(6,544,448)</u>	<u>1,587,511</u>
Total Capital Assets not being Depreciated	<u>41,251,358</u>	<u>573,441</u>	<u>(6,544,448)</u>	<u>35,280,351</u>
Capital Assets being Depreciated:				
Land Improvements	8,607,709	-	-	8,607,709
Buildings	1,463,937	-	-	1,463,937
Water Distribution System	111,547,371	3,422,157	(267,250)	114,702,278
Storm and Sanitary System	80,079,594	1,226,958	6,179,793	87,486,345
Vehicles, Machinery, Equipment and Software	<u>3,584,159</u>	<u>34,151</u>	<u>(47,988)</u>	<u>3,570,322</u>
Total Capital Assets being Depreciated	<u>205,282,770</u>	<u>4,683,266</u>	<u>5,864,555</u>	<u>215,830,591</u>
Less Accumulated Depreciation for:				
Land Improvements	4,211,135	369,826	-	4,580,961
Buildings	713,050	29,279	-	742,329
Water Distribution System	43,037,787	2,036,246	(136,345)	44,937,688
Storm and Sanitary System	34,443,506	1,653,163	(61,310)	36,035,359
Vehicles, Machinery, Equipment and Software	<u>2,216,948</u>	<u>154,419</u>	<u>(44,991)</u>	<u>2,326,376</u>
Total Accumulated Depreciation	<u>84,622,426</u>	<u>4,242,933</u>	<u>(242,646)</u>	<u>88,622,713</u>
Total Capital Assets being Depreciated, Net	<u>120,660,344</u>	<u>440,333</u>	<u>6,107,201</u>	<u>127,207,878</u>
Business-Type Activities Capital Assets, Net	<u>\$ 161,911,702</u>	<u>\$ 1,013,774</u>	<u>\$ (437,247)</u>	<u>\$ 162,488,229</u>

\*Insignificant reclassifications have been performed to the beginning balances of accumulated depreciation within individual categories. The total balance has not changed.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

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

Water and Sewerage	\$ 4,187,556
Parking	<u>55,377</u>
Total	<u>\$ 4,242,933</u>

	Beginning of Year	Increases	Decreases	End of Year
Discretely Presented Component Units:				
Capital Assets not being Depreciated:				
Land	\$ 253,000	\$ -	\$ -	\$ 253,000
Total Capital Assets not being Depreciated	<u>253,000</u>	<u>-</u>	<u>-</u>	<u>253,000</u>
Capital Assets being Depreciated:				
Land Improvements	264,000	-	-	264,000
Buildings	2,788,095	-	-	2,788,095
Computer Hardware & Software	<u>2,734,153</u>	<u>15,002</u>	<u>-</u>	<u>2,749,155</u>
Total Capital Assets being Depreciated	<u>5,786,248</u>	<u>15,002</u>	<u>-</u>	<u>5,801,250</u>
Less Accumulated Depreciation for:				
Land Improvements	264,000	-	-	264,000
Buildings	1,547,393	55,762	-	1,603,155
Computer Hardware & Software	<u>2,052,100</u>	<u>177,060</u>	<u>-</u>	<u>2,229,160</u>
Total Accumulated Depreciation	<u>3,863,493</u>	<u>232,822</u>	<u>-</u>	<u>4,096,315</u>
Total Capital Assets being Depreciated, Net	<u>1,922,755</u>	<u>(217,820)</u>	<u>-</u>	<u>1,704,935</u>
Component Units Capital Assets, Net	<u>\$ 2,175,755</u>	<u>\$ (217,820)</u>	<u>\$ -</u>	<u>\$ 1,957,935</u>

Depreciation expense was charged to Component Unit activities as follows:

Orland Park Civic Center Authority	\$ 55,762
Orland Joint Emergency Telephone	<u>177,060</u>
Total	<u>\$ 232,822</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### Receivables, Payables and Transfers

#### *Long-Term Notes Receivable*

The outstanding loan that is not expected to be collected within one year of December 31, 2018 is as follows:

	<u>Term</u>	<u>Due</u>	<u>Amount</u>
Norman's Cleaners Environmental Remediation Loan	5 years	2021	\$216,459

#### *Interfunds*

The composition of the interfund balances as of December 31, 2018 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Home Rule Sales Tax Fund	Debt Service Fund	\$ 16,594,438
Home Rule Sales Tax Fund	Main Street Triangle Fund	13,020,541
General Fund	Main Street Triangle Fund	14,982,092
General Fund	Seizure and Forfeiture Fund	17
Pension Trust	General Fund	3,530
	Total	<u>\$ 44,600,618</u>

Interfund balances are due to the following:

- Balance between the Home Rule Sales Tax Fund and the Debt Service Fund is for debt service payments related to the Main Street Triangle debt issuance. This balance will not be repaid within one year and will remain until TIF increment, or other TIF related revenues, are received.
- Balance between the Home Rule Sales Tax Fund and the Main Street Triangle Fund, and the balance between the General Fund and the Main Street Triangle Fund is for capital project funding related to the Main Street Triangle. This balance will not be repaid within one year and will remain until TIF increment, or other TIF related revenues, are received.
- Balance between the General Fund and the Pension Trust Fund is related to property tax accruals due to the Pension Trust Fund and will be paid in full in the next fiscal year.
- Balance between the General Fund and the Seizure and Forfeiture Fund is related to bank servicing fees.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

Due to/from primary government and component units:

Primary Government	Component Unit	Due (To) Balance
Primary Government - General Fund	Component Unit – Orland Park Open Lands Corporation	\$ (57,871)
Primary Government - General Fund	Component Unit – Orland Park Stellwagen Foundation	(4,439)
Primary Government - Capital Improvement Fund	Component Unit – Orland Park Open Lands Corporation	(88,000)
Primary Government	Component Unit	Due From Balance
Primary Government - General Fund	Component Unit - Orland Joint Emergency Telephone Board	\$ 1,425

The Orland Joint Emergency Telephone Board balance due to the General Fund of the Village (primary government) is related to administrative charges due to the General Fund and will be paid in full in the next fiscal year. The Orland Park Open Lands Corporation and the Orland Park Stellwagen Foundation amounts due from the General Fund of the Village (primary government) are related to contributions due to the Orland Park Open Lands Corporation and Orland Park Stellwagen Foundation and will be paid in full in the next fiscal year. The Orland Park Open Lands Corporation due from the Capital Improvement Fund of the Village (primary government) is related to Line of Credit financing due to the Orland Park Open Lands Corporation and will be paid in full in the next fiscal year.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

Interfund transfers for the year ended December 31, 2018 consisted of the following:

Transfer In	Transfer Out	Amount
General Fund	Motor Fuel Tax Fund	\$ 1,404,021
General Fund	Home Rule Sales Tax Fund	3,191,910
General Fund	Insurance Fund	29,523
Capital Improvement Fund	General Fund	499,372
Capital Improvement Fund	Home Rule Sales Tax Fund	8,580,336
Capital Improvement Fund	Road Exaction Fund	324,596
Capital Improvement Fund	Water & Sewerage Fund	189,302
Recreation and Parks Fund	General Fund	5,842,409
Debt Service Fund	Main Street Triangle TIF Fund	1,132,700
Debt Service Fund	Home Rule Sales Tax Fund	1,200,000
Water & Sewerage Fund	General Fund	389,607
Total		<u>\$ 22,783,776</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. In addition, transfers are used to move unassigned revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### Fund Balances

At December 31, 2018, the Village's Governmental Fund fund balances were classified as follows:

	General Fund	Home Rule Sales Tax Fund	Main Street Triangle TIF Fund	Recreation and Parks Fund	Capital Improvement Fund	Debt Service Fund	Nonmajor Governmental Funds	Total
Nonspendable:								
Prepaid Items	\$ 26,846	\$ -	\$ -	\$ 161,414	\$ -	\$ -	\$ -	\$ 188,260
Inventory	23,051	-	-	6,312	-	-	-	29,363
Long-Term Interfund	14,982,092	-	-	-	-	-	-	14,982,092
Total Nonspendable	15,031,989	-	-	167,726	-	-	-	15,199,715
Restricted:								
Employee Retirement	1,187,600	-	-	-	-	-	-	1,187,600
Debt Service	-	-	-	-	-	7,713,182	-	7,713,182
Public Safety	-	-	-	-	-	-	320,215	320,215
Transportation	-	-	-	-	-	-	1,021,213	1,021,213
Total Restricted	1,187,600	-	-	-	-	7,713,182	1,341,428	10,242,210
Committed:								
Recreation	-	-	-	-	-	-	1,214,586	1,214,586
Capital Projects/Tax Rebates	-	40,059,565	-	-	-	-	-	40,059,565
Total Committed	-	40,059,565	-	-	-	-	1,214,586	41,274,151
Assigned:								
Capital Projects	-	-	-	-	6,022,117	-	-	6,022,117
Future Economic Loans	575,946	-	-	-	-	-	-	575,946
Public Safety	-	-	-	-	-	-	236	236
Recreation	-	-	-	-	-	-	1	1
Transportation	-	-	-	-	-	-	117,926	117,926
Total Assigned	575,946	-	-	-	6,022,117	-	118,163	6,716,226
Unassigned (Deficit)	14,888,717	-	(27,784,270)	(142,730)	-	-	(131,681)	(13,169,964)
Total Fund Balances (Deficits)	\$ 31,684,252	\$ 40,059,565	\$ (27,784,270)	\$ 24,996	\$ 6,022,117	\$ 7,713,182	\$ 2,542,496	\$ 60,262,338



# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### Net Position Classifications

Net investment in capital assets was comprised of the following as of December 31, 2018:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Capital Assets - Net of Accumulated Depreciation	\$277,283,512	\$162,488,229
Less Capital Related Debt:		
General Obligation Bonds	(21,675,000)	(5,530,000)
Line of Credit	(1,666,300)	-
Term Loan	(4,440,833)	(2,535,500)
Unamortized Debt Premium	(620,366)	(121,069)
Plus Deferred Amount on Refunding	<u>1,123,557</u>	<u>192,532</u>
	<u>\$250,004,570</u>	<u>\$154,494,192</u>

### Long-term Liabilities

#### Line of Credit

The schedule below details the line of credit activity for governmental and business-type activities during the year ended December 31, 2018.

#### Governmental activities:

<u>Issue</u>	<u>Original Issue</u>	<u>Beginning Balances</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balances</u>
Nature Center / Stellwagen Farm Improvements	2017	\$ 394,500	\$ 1,271,800	\$ -	\$ 1,666,300

In 2015, the Village established two lines of credit for the completion of road reconstruction and storm water management projects. As of December 31, 2016, up to \$20 million could be drawn against the line of credit. In July 2017, the Village converted the outstanding principal balance on each line of credit to a term loan, as well as decreased the overall line of credit amounts. As of December 31, 2017, up to \$10,500,000 can be drawn against the line of credit. The interest rate is variable and is based on the one month base LIBOR rate plus a credit spread. In addition, based on a resolution passed by the Board in June 2017, the Village can utilize line of credit proceeds, in the amount of approximately \$2,200,000, to fund improvements on parcels of open space previously purchased by the Village.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### *Term Loan*

In July 2017, a line of credit for Road Reconstruction projects was converted to an eight (8) year term loan with a fixed interest rate of 2.1%. A line of credit for Storm Water Management Projects was converted to a five (5) year term loan with a fixed interest rate of 1.9%. The schedule below details the term loan activity for governmental and business-type activities during the year ended December 31, 2018.

#### Governmental activities:

Issue	Original Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Road Reconstruction Projects	2015	<u>\$ 5,106,958</u>	<u>\$ -</u>	<u>\$ 666,125</u>	<u>\$ 4,440,833</u>

#### Business-type activities:

Storm Water Management Projects	2015	<u>\$ 3,219,500</u>	<u>\$ -</u>	<u>\$ 684,000</u>	<u>\$ 2,535,500</u>
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# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### *General Obligation Bonds*

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital assets. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Bond Series of 2010, authorized issue \$18,925,000 building bonds, due in annual installments of \$265,000 to \$2,270,000, plus interest at 2.00% to 3.65% through December, 2022.	4,290,000	-	1,520,000	2,770,000
General Obligation Bond Series of 2011, authorized issue \$9,995,000 building bonds, due in annual installments of \$660,000 to \$1,480,000, plus interest at 2.00% to 2.25% through December, 2019.	2,770,000	-	1,370,000	1,400,000
General Obligation Bond Series of 2012A, authorized issue \$9,005,000 refunding bonds, due in annual installments of \$105,000 to \$875,000, plus interest at 2.00% through December, 2025.	6,535,000	-	755,000	5,780,000
General Obligation Bond Series of 2012B, authorized issue \$18,000,000 TIF bonds, due in annual installments of \$0 to \$8,025,000, plus interest at 1.25% to 2.25% through December, 2022.	18,000,000	-	700,000	17,300,000

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Bond Series of 2012D, authorized issue \$5,220,000 refunding bonds, due in annual installments of \$830,000 to \$915,000, plus interest at 1.25% to 1.75% through December, 2018.	915,000	-	915,000	-
General Obligation Bond Series of 2013A, authorized issue \$18,000,000 TIF bonds, due in annual installments of \$0 to \$8,025,000, plus interest at 1.300% to 2.300% through December, 2017.	18,000,000	-	700,000	17,300,000
General Obligation Bond Series of 2013C, authorized issue \$9,430,000 refunding bonds, due in annual installments of \$70,000 to \$1,340,000, plus interest at 2.000% to 2.500% through December, 2026.	8,865,000	-	100,000	8,765,000
General Obligation Bond Series of 2015A, authorized issue \$4,475,000 refunding bonds, due in annual installments of \$835,000 to \$965,000, plus interest at 4.000% through December, 2019.	1,890,000	-	925,000	965,000

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Bond Series of 2016A, authorized issue \$6,535,000 refunding bonds, due in annual installments of \$470,000 to \$615,000, plus interest at 2.000% to 2.200% through December, 2028.	6,015,000	-	485,000	5,530,000
General Obligation Bond Series of 2017A, authorized issue \$2,645,000 refunding bonds, due in annual installments of \$650,000 to \$665,000, plus interest at 4.000% to 5.000% through December, 2021.	2,645,000	-	650,000	1,995,000
Total	<u>\$ 69,925,000</u>	<u>\$ -</u>	<u>\$ 8,120,000</u>	<u>\$ 61,805,000</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### Long-term Liability Activity

During the year ended December 31, 2018, the following changes occurred in long-term liabilities:

	Beginning Balances (as restated)	Additions	Deletions and Adjustments	Ending Balances	Amounts Due Within One Year
Primary Government:					
Village of Orland Park, Illinois:					
Governmental activities:					
General Obligation Bonds	\$ 63,910,000	\$ -	\$ 7,635,000	\$ 56,275,000	\$ 6,240,000
Line of Credit	394,500	1,271,800	-	1,666,300	-
Term Loan	5,106,958	-	666,125	4,440,833	666,125
Unamortized Debt Premium	892,762	-	272,396	620,366	-
Net Pension Liability - IMRF	11,188,644	1,803,110	8,747,077	4,244,677	-
Net Pension Liability - Police Pension	31,911,263	18,893,583	9,796,939	41,007,907	-
Net OPEB Liability	16,727,747	1,249,706	2,100,514	15,876,939	-
Compensated Absences	3,007,397	3,136,491	3,007,397	3,136,491	1,901,187
	<u>\$ 133,139,271</u>	<u>\$ 26,354,691</u>	<u>\$ 32,225,448</u>	<u>\$ 127,268,513</u>	<u>\$ 8,807,312</u>
Business-type activities:					
General Obligation Bonds	\$ 6,015,000	\$ -	\$ 485,000	\$ 5,530,000	\$ 495,000
Term Loan	3,219,500	-	684,000	2,535,500	684,000
Unamortized Debt Premium	133,702	-	12,633	121,069	-
Net Pension Liability - IMRF	1,322,429	216,494	1,041,043	497,880	-
Compensated Absences	137,300	150,465	137,300	150,465	115,912
	<u>\$ 10,827,931</u>	<u>\$ 366,959</u>	<u>\$ 2,359,976</u>	<u>\$ 8,834,914</u>	<u>\$ 1,294,912</u>

Payments on the general obligation bonds (other than the 2016 Series) are made by the Debt Service Fund. The Series 2016 bonds will be retired by the Water and Sewerage Fund. For the governmental activities, compensated absences, net pension liabilities and net OPEB liability are generally liquidated by the General Fund.

Compensated absences are liquidated by the General Fund of the respective discretely presented component units.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### *Debt Service Requirements to Maturity*

The annual debt service requirements to maturity for general obligation bonds, including principal and interest, are as follows:

Year Ending December 31,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2019	6,240,000	1,299,324	495,000	116,650
2020	4,535,000	1,127,236	510,000	106,750
2021	18,815,000	1,012,264	520,000	96,550
2022	18,960,000	607,113	535,000	86,150
2023	2,080,000	169,257	550,000	75,450
2024-2028	5,645,000	243,151	2,920,000	205,375
Total	<u>\$ 56,275,000</u>	<u>\$ 4,458,345</u>	<u>\$ 5,530,000</u>	<u>\$ 686,925</u>

The annual debt service requirements to maturity for term loan obligations, including principal and interest, are as follows:

Year Ending December 31,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2019	666,125	86,840	684,000	41,148
2020	666,125	72,870	684,000	28,062
2021	666,125	58,474	684,000	14,795
2022	666,125	44,291	456,000	2,539
2023	666,125	30,108	-	-
2024-2025	1,110,208	18,716	-	-
Total	<u>\$ 4,440,833</u>	<u>\$ 311,299</u>	<u>\$ 2,508,000</u>	<u>\$ 86,544</u>

### NOTE 4 - OTHER INFORMATION

#### **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; and natural disasters for which the Village utilizes the Insurance Fund, an internal service fund, to provide insurance through third party insurers as well as partial self-insurance for workers' compensation, general liability and health. Premiums are paid into

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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the Insurance Fund by other Village funds and are available to pay third party premiums, claims, claim reserves and administrative costs of the insurance program.

The Village records an estimated liability for workers' compensation, general liability and health insurance claims. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience. Claims liabilities include specific, incremental claim adjustment expenses, allocated loss adjustment expense, and are reduced for estimated recoveries on unsettled claims such as salvage or subrogation. Excess coverage policies cover individual general liability claims in excess of \$100,000, workers' compensation claims in excess of \$600,000 for all other employees, automobile liability claims in excess of \$100,000, error and omissions liability in excess of \$100,000, employment practices liability in excess of \$100,000, and individual health insurance claims in excess of \$100,000. For workers' compensation claims there is an aggregate of \$5,000,000 and \$6,258,740 aggregate for health insurance claims. The amount of coverage has not decreased nor have the amount of settlements exceeded coverage in the current fiscal period or any of the past three years.

Changes in the balances of claims liabilities are as follows:

Unpaid Claims at December 31, 2016	\$	1,524,632
Incurred Claims		5,252,213
Claim Payments		<u>(5,268,551)</u>
Unpaid Claims at December 31, 2017	\$	1,508,294
Incurred Claims		6,198,081
Claim Payments		<u>(5,714,005)</u>
Unpaid Claims at December 31, 2018	\$	<u><u>1,992,370</u></u>

### Postemployment Benefits Other Than Pensions

#### *Plan Description*

The Village established the OPEB Trust to fund the Village's liabilities incurred in providing the benefits as reflected in the Village's personnel manual and collective bargaining agreements. The Trust is used to administer a single-employer, defined benefit OPEB plan. The benefits provided, benefit levels, employer contributions, and employee contributions are governed by the Village Board and can only be amended by the Village Board. The OPEB Plan does not issue a separate financial report.



## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### *Benefits Provided*

Retirees under IMRF may continue medical coverage into retirement on the Village plan on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis. Coverage may continue past Medicare Eligibility. Coverage for dependents can continue upon the death of the retiree given that contributions continue.

Retirees of the Metropolitan Alliance of Police (MAP) union and Police Supervisors union receive 100% Village paid coverage if hired before January 1, 2014. For retirees hired after January 1, 2014 in the MAP and Police Supervisors union and retirees from the Deputy Chief/Commanders group, payment of the monthly employee premium contribution rate is required for single coverage. Coverage is also available for eligible dependents on a pay-all basis. Coverage may continue past Medicare eligibility. Full-time Police Officers that suffer a catastrophic injury or are killed in the line of duty receive free lifetime coverage for the employee, their spouse, and each eligible dependent under the Public Safety Employee Benefits Act.

#### *Employees Covered By Benefit Terms*

At December 31, 2018 the following employees were covered by the benefit term:

	<u>Regular</u>
Active Employees	278
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Inactive Employees Currently Receiving Benefits	<u>53</u>
Total	<u><u>331</u></u>

#### *Contributions*

The OPEB Trust Fund was established in fiscal year 2018 with a contribution from the Village in the amount of \$1,095,574. In future fiscal years, premium payments from retirees will be recorded in the OPEB Trust Fund. The Village plans on contributing a percentage of the actuarially determined contribution each year.

#### *Net OPEB Liability*

The Village's net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2018. The net OPEB liability is measured as the total OPEB liability, less the amount of the plan's fiduciary net position.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### *Actuarial Assumptions and Other Inputs*

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%	
Salary Increases	4.00%	
Discount Rate	3.6407%	(3.35% in prior year)
Investment Rate of Return	4.00%	
Healthcare Cost Trend Rates	5.50%	(See below)

The Healthcare Cost Trend Rates decrease by .50% to an ultimate rate of 5.0% for 2028 and later years. The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index and the long-term expected rate of return on OPEB plan investments.

Mortality rates based on the RP-2014 Mortality tables, as appropriate, with adjustment for mortality improvements based on Scale MP-2016.

The actuarial assumptions used in the January 1, 2018 valuation were based on an experience analysis of the plans past experience, the actuary's experience with plans of similar size, plan design, retiree contribution level and assumptions used in the Village's participation in the corresponding OPEB plan, as applicable.

#### *Long-Term Expected Real Rate of Return*

The long-term expected rate of return on plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Banc Master Deposit Account B (Capital Preservation Mutual Fund)	100%	4.0%

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### Discount Rate

A single discount rate of 3.6407% was used to measure the total OPEB as of December 31, 2018. This single discount rate was based on an expected rate of return on OPEB plan investments of 4.00% and the S&P Municipal Bond 20-Year High-Grade Rate Index (Index) as of December 31, 2018 of 3.64%. Based on the stated assumptions and the projection of cash flows, the OPEB plan's fiduciary net position was projected to be available to finance projected OPEB payments for current active and inactive employees through 2020. Therefore, the long-term expected rate of return of OPEB plan investments was applied to the crossover date in 2020 and the Index rate was used for all remaining payments after such crossover date.

#### Discount Rate Sensitivity

The following is a sensitivity analysis of the net OPEB liability to changes in the discount rate and the healthcare cost trend rates. The table below presents the net OPEB liability of the Village, 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 (2.6407%) or 1 percentage point higher (4.6407%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 14,484,188	\$ 15,876,939	\$ 17,416,762

The table below presents the net OPEB liability of the Village, as well as what the Village's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (4.5% decreasing to 4.0%) or 1 percentage point higher (6.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 17,945,691	\$ 15,876,939	\$ 14,106,728

#### Changes in Net OPEB Liability

The schedule below indicates changes in the net OPEB liability:

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at January 1, 2018	\$ 16,727,747	\$ -	\$ 16,727,747
Service Cost	568,387	-	568,387
Interest on the total OPEB liability	560,380	-	560,380
Benefit Payments, including Refunds of Employee Contributions	(659,920)	(659,920)	-
Employer Contributions	-	1,755,494	(1,755,494)
Net Investment Income	-	339	(339)
Difference between Expected & Actual Experience	120,939	-	120,939
Change of Assumptions and Other Inputs	(109,796)	-	(109,796)
Other (Net Transfer)	(234,885)	-	(234,885)
Balances at December 31, 2018	<u>\$ 16,972,852</u>	<u>\$ 1,095,913</u>	<u>\$ 15,876,939</u>

Note: Benefit payments and employer contributions in column (b) above include benefit payments made from the Village from its own resources.

### *OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended December 31, 2018, the Village recognized OPEB expense of \$1,102,172. At December 31, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected & Actual Experience	\$ 106,585	\$ -
Changes of Assumptions	283,936	588,008
Total	<u>\$ 390,521</u>	<u>\$ 588,008</u>

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

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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<u>Year Ending December 31</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2019	\$ 52,590	\$ 79,185
2020	52,590	79,185
2021	52,590	79,185
2022	52,590	79,185
2023	52,590	79,185
2024	52,590	79,185
2025	52,590	79,185
2026	22,391	33,713
Total	<u>\$ 390,521</u>	<u>\$ 588,008</u>

#### Employee Retirement Systems and Plans

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer defined benefit public employee retirement system; and the Police Pension Plan, which is a single-employer pension plan. IMRF administers two separate plans, the Regular Plan and the Sheriff's Law Enforcement Personnel (SLEP) Plan. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. Benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The Police Pension Plan does not issue a separate report on the pension plan.

#### ***Police Pension Plan***

##### *Plan Description*

Police sworn personnel are covered by the Village of Orland Park, Illinois Police Pension Plan which is a single-employer defined benefit pension plan administered by the Village of Orland Park, Illinois Police Pension Fund Board. Although this is a single-employer defined benefit pension plan, the defined benefits and employee and employer contributions levels are governed by Illinois State Statutes (Chapter 108 Article 3) and may be amended only by the Illinois legislature. The Police Pension Fund does not issue separate reports on the pension plans. The Village accounts for the plan as a pension trust fund.

##### *Employees Covered by Benefit Terms*

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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At December 31, 2018, the following employees were covered by benefit terms:

Retirees and beneficiaries currently receiving benefits	57
Terminated employee entitled to benefits but not yet receiving them	3
Active vested plan members	65
Active nonvested plan members	32
Total	<u>157</u>

#### *Summary of Significant Accounting Policies*

The Police Pension Fund financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The Village's contributions are recognized when due and a formal commitment to provide the contributions has been made. All plan investments are reported at fair value which is based on quoted market prices. Administrative costs are financed primarily through investment earnings.

#### *Net Pension Liability*

The 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 annual actuarial valuation as of January 1, 2018.

#### *Funding Policy*

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of 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 pension shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years and 1% of such salary for each additional year of service over 30 years, to a maximum of 75% of such salary. Employees with at least 8 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit.

The monthly pension 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.

Covered employees are required 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

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. By the year 2040 the Village's contributions must accumulate to the point where the past service cost for the Police Pension Plan is funded at 90%. The current rate contributed by the Village is 30.34% of covered payroll.

The following plan changes occurred with regards to employees hired after January 1, 2011. The Normal Retirement age is attainment of age 55 and completion of 10 years of service; Early Retirement age is attainment of age 50, completion of 10 years of service and the Early Retirement factor is 6% per year; the Employee's Accrued Benefit is based on the employee's final 8-year average salary not to exceed \$106,800; Cost-of-living adjustments are simple increases of the lesser of 3% or 50% of CPI beginning the later of the anniversary date and age 60; Surviving Spouse's benefits are 66 2/3% of the employee's benefit at the time of death.

Village contributions to the Plan for the year ended December 31, 2018 were \$2,974,807.

#### *Reserves and Concentration of Investments*

There are no assets legally reserved for purposes other than the payment of plan member benefits. There are no long-term contracts for contributions. The Pension fund holds 0.73% of its net position in FHLM securities, 0.16% in GNMA securities, and 1.90% in FNMA securities.

#### *Actuarial Assumptions*

The total pension liability was determined by an actuarial valuation performed as of January 1, 2018 using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Straight Line
Asset Valuation Method	Market
Investment Rate of Return	6.75%

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

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Projected Salary Increases	4.00% - 7.45%
Inflation	2.50%
Mortality	RP-2014 Projected to 2017 Using Improvement Scale MP-2016

Mortality rates were based on the RP 2014 Mortality Table (BCHA) projected to 2017 using improvement scale MP-2016.

### *Long-Term Expected Real Rate of Return*

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	30-40%	4.4%
Domestic Equities	35-45%	7.9%
International Equities	10-20%	8.1%
Real Estate	5-15%	7.5%
Cash and Cash Equivalents	0-5%	2.7%

The long-term expected rate of return on the Fund's investments, used in the January 1, 2018 actuarial valuation, was determined using an asset allocation study conducted by the Fund's investment management consultant in December 2017 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target allocation as of January 1, 2018 are listed in the table above.

### *Discount Rate:*

The discount rate used to measure the total pension liability for the Police Pension Plan was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that 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 Pensions Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current



# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

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.

### *Discount Rate Sensitivity:*

The following is a sensitivity analysis of the Village's 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 6.75% 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 (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Discount rate	5.75%	6.75%	7.75%
Net pension liability	\$ 60,992,741	\$ 41,007,907	\$ 24,931,764

### *Changes in Net Pension Liability*

The Village's changes in net pension liability for the year ended December 31, 2018 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at January 1, 2018	\$120,442,857	\$ 88,531,594	\$ 31,911,263
Service Cost	2,334,600	-	2,334,600
Interest	7,982,396	-	7,982,396
Difference between expected and actual experience	(5,843,359)	-	(5,843,359)
Changes of assumptions	5,034,228	-	5,034,228
Benefit payments, including refunds of member contributions	(4,370,267)	(4,370,267)	-
Employer contributions	-	2,974,807	(2,974,807)
Employee contributions	-	978,773	(978,773)
Investment income	-	(3,515,343)	3,515,343
Administrative Expense	-	(27,016)	27,016
Other	-	-	-
Balances at December 31, 2018	\$125,580,455	\$ 84,572,548	\$ 41,007,907

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

Plan fiduciary net position as a percentage of the total pension liability is 67.35%.

### *Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended December 31, 2018, the Village recognized pension expense of \$5,986,930. The Village reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 1,217,373	\$ 5,567,507
Changes of Assumptions	5,746,070	2,371,934
Net difference between projected and actual earnings on pension plan investments	5,962,746	-
Total	<u>\$ 12,926,189</u>	<u>\$ 7,939,441</u>

The amounts reported as deferred outflows and inflows of resources related to pension, \$4,986,748, will be recognized in pension expense as follows:

<b>Year Ending December 31</b>	<b>Net Deferred Outflows of Resources</b>
2019	2,582,595
2020	407,174
2021	587,324
2022	1,676,438
2023	(97,282)
Thereafter	(169,501)
Total	<u>\$ 4,986,748</u>

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### *Illinois Municipal Retirement Fund*

##### *Plan Description*

All employees (other than those covered by the Police Pension plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The vast majority of IMRF members participate in the Regular Plan. The SLEP plan is for sheriffs, deputy sheriffs, and selected police chiefs. Both IMRF plans have a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at or after age 60 with 8 years of 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 (average of the highest 48 consecutive month's earning during the last 10 years) for credited service up to 15 years and 2% for each year thereafter.

For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at or after age 67 with 10 years of 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 (average of the highest 96 consecutive months' earnings during the last 10 years, capped at \$112,408 for 2017) for credited service up to 15 years and 2% for each year thereafter. However, an employee's total pension cannot exceed 75% of their final rate of earnings. If an employee retires after 10 years of service between the ages of 62 and 67, and has less than 30 years of service credit, the pension will be reduced by 1/2% for each month that the employee is under the age of 67. If an employee retires after 10 years of service between the ages of 62 and 67, and has between 30 and 35 years of service credit, the pension will be reduced by the lesser of 1/2% for each month that the employee is under the age of 67 or 1/2% for each month of service credit less than 35 years.

The IMRF Regular Plan also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statutes.

Under the employer number within IMRF, the Village, the Orland Park Civic Center Authority, the Orland Joint Emergency Telephone Board, and the Orland Park Public Library contribute to the plan. As a result, IMRF is considered to be an agent multiple-employer plan through which cost-sharing occurs between the Village, the Library, and the Component Units. The Library is included with the Village's IMRF since they are a related organization.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### *Employees Covered by Benefit Terms*

At December 31, 2017, the measurement date, the following employees were covered by the benefit terms:

	Regular	SLEP
Retirees and beneficiaries	212	-
Inactive, non-retired members	212	-
Active members	317	1
Total	741	1

#### *Contributions*

As set by statute, Village, Orland Park Civic Center Authority, Orland Joint Emergency Telephone Board, and Library employees participating in the Regular and SLEP Plans are required to contribute 4.50% and 7.50% of their annual covered salary. The statute requires the Village, Component Units, and the Library to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's, Component Units, and Library's actuarially determined contribution rate for calendar year 2018 was 9.89% of annual covered payroll for the Regular Plan. The Village's actuarially determined contribution rate for calendar year 2018 was 20.50% of annual covered payroll for the SLEP Plan. The Village, Component Units, and the Library also contribute for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute. Contributions to the Plan by the Village, Component Units and Library were \$2,008,411, \$12,797, \$216,283 for the year ended December 31, 2018.

#### *Net Pension Liability*

The net pension liabilities were measured as of December 31, 2017, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date.

#### *Summary of Significant Accounting Policies*

For purposes of measuring the net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Regular and SLEP Plans and additions to/deductions from Regular

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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and SLEP Plan's fiduciary net positions have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### *Actuarial Assumptions*

The total pension liabilities for the Regular and SLEP plans were determined by actuarial valuations performed as of December 31, 2017 using the following actuarial methods and assumptions:

	Regular Plan	SLEP
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Asset Valuation Method	Market Value of Assets	Market Value of Assets
Actuarial Assumptions:		
Investment Rate of Return	7.50%	7.50%
Salary increases	3.39% to 14.25% including inflation	3.39% to 14.25% including inflation
Price inflation	2.50%	2.50%

#### *Mortality*

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

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### *Long-Term Expected Real Rate of Return*

The long-term expected rate of return on pension plan investment was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Projected Returns/Risk		
	Target	One	Ten Year
Equities	37.00%	8.15%	7.15%
International Equities	18.00%	9.20%	7.25%
Fixed Income	28.00%	3.75%	3.75%
Real Estate	9.00%	7.30%	6.25%
Alternatives	7.00%		
Private Equity		12.40%	8.50%
Hedge Funds		5.75%	5.50%
Commodities		4.75%	3.20%
Cash Equivalents	1.00%	2.50%	2.50%

#### *Discount Rate*

The discount rates used to measure the total pension liabilities for the Regular and SLEP plans were both 7.50% respectively. The projections of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that Village, Component Units, and Library contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rates of return on investments of 7.50% were blended with the index rate of 3.31% for tax exempt 20 year general obligation municipal bonds with an average AA credit rating at December 31, 2017 to arrive at discount rates of 7.50%, for the Regular and SLEP plans used to determine the total pension liabilities. The years ended December 31, 2116 and 2117 are the last years in the 2018 to 2117 projection periods for which projected benefit payments are fully funded for the Regular and SLEP plans, respectively. The index rate of 3.31% is based on the daily rate closest to but not later than the measurement date of the 20-Bond GO Index.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liabilities to changes in the discount rate. The table below presents the pension liabilities of the Village, Component Units, and Library calculated using the discount rate of 7.50% (Regular) and 7.50% (SLEP) as well as what the net pension liabilities would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.50% for Regular and 6.50% for SLEP) or 1 percentage point higher (8.50% for Regular and 8.50% for SLEP) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Village Regular:			
Total pension liability	\$ 91,791,463	\$ 81,123,175	\$ 72,388,812
Plan fiduciary net position	<u>76,564,250</u>	<u>76,564,250</u>	<u>76,564,250</u>
Net pension liability	<u>\$ 15,227,213</u>	<u>\$ 4,558,925</u>	<u>\$ (4,175,438)</u>
Civic Center Authority Regular:			
Total pension liability	\$ 523,450	\$ 462,613	\$ 412,804
Plan fiduciary net position	<u>435,667</u>	<u>435,667</u>	<u>435,667</u>
Net pension liability	<u>\$ 87,783</u>	<u>\$ 26,946</u>	<u>\$ (22,863)</u>
Orland Joint Emergency Telephone Board Regular:			
Total pension liability	\$ 96,005	\$ 84,847	\$ 75,712
Plan fiduciary net position	<u>80,447</u>	<u>80,447</u>	<u>80,447</u>
Net pension liability	<u>\$ 15,558</u>	<u>\$ 4,400</u>	<u>\$ (4,735)</u>
Library Regular:			
Total pension liability	\$ 10,783,320	\$ 9,530,049	\$ 8,503,968
Plan fiduciary net position	<u>8,990,372</u>	<u>8,990,372</u>	<u>8,990,372</u>
Net pension liability	<u>\$ 1,792,948</u>	<u>\$ 539,677</u>	<u>\$ (486,404)</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### *Discount Rate Sensitivity (Continued)*

	1% Decrease	Current Discount Rate	1% Increase
Total Regular:			
Total pension liability	\$ 103,194,238	\$ 91,200,684	\$ 81,381,296
Plan fiduciary net position	<u>86,070,736</u>	<u>86,070,736</u>	<u>86,070,736</u>
Net pension liability	<u>\$ 17,123,502</u>	<u>\$ 5,129,948</u>	<u>\$ (4,689,440)</u>
Village SLEP:			
Total pension liability	\$ 1,268,447	\$ 1,159,450	\$ 1,064,589
Plan fiduciary net position	<u>975,818</u>	<u>975,818</u>	<u>975,818</u>
Net pension liability	<u>\$ 292,629</u>	<u>\$ 183,632</u>	<u>\$ 88,771</u>



# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### *Changes in Net Pension Liability*

The Village's, Component Unit's and Library's changes in net pension liabilities for the calendar year ended December 31, 2018 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Village Regular:			
Balances at January 1, 2018	\$ 78,981,412	\$ 66,679,250	\$ 12,302,162
Service Cost	1,620,431	-	1,620,431
Interest on Total Pension Liability	5,709,252	-	5,709,252
Difference between expected and actual experience of the total pension liability	620,215	-	620,215
Change of Assumptions	(2,574,426)	-	(2,574,426)
Benefit Payments, including Refunds of Employee Contributions	(3,233,709)	(3,233,709)	-
Contributions - Employer	-	1,905,589	(1,905,589)
Contributions - Employee	-	705,929	(705,929)
Net Investment Income	-	11,502,164	(11,502,164)
Other (Net Transfer)	-	(994,973)	994,973
Balances at December 31, 2018	\$ 81,123,175	\$ 76,564,250	\$ 4,558,925
Civic Center Authority Regular:			
Balances at January 1, 2018	\$ 442,325	\$ 377,241	\$ 65,084
Service Cost	9,578	-	9,578
Interest on Total Pension Liability	41,373	-	41,373
Difference between expected and actual experience of the total pension liability	3,666	-	3,666
Change of Assumptions	(15,216)	-	(15,216)
Benefit Payments, including Refunds of Employee Contributions	(19,113)	(19,113)	-
Contributions - Employer	-	11,263	(11,263)
Contributions - Employee	-	4,172	(4,172)
Net Investment Income	-	67,985	(67,985)
Other (Net Transfer)	-	(5,881)	5,881
Balances at December 31, 2018	\$ 462,613	\$ 435,667	\$ 26,946

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Orland Joint Emergency Telephone Board Regular:			
Balances at January 1, 2018	\$ 84,213	\$ 70,907	\$ 13,306
Service Cost	1,564	-	1,564
Interest on Total Pension Liability	4,077	-	4,077
Difference between expected and actual experience of the total pension liability	599	-	599
Change of Assumptions	(2,485)	-	(2,485)
Benefit Payments, including Refunds of Employee Contributions	(3,121)	(3,121)	-
Contributions - Employer	-	1,839	(1,839)
Contributions - Employee	-	681	(681)
Net Investment Income	-	11,101	(11,101)
Other (Net Transfer)	-	(960)	960
Balances at December 31, 2018	\$ 84,847	\$ 80,447	\$ 4,400
Library Regular:			
Balances at January 1, 2018	\$ 9,145,006	\$ 7,820,204	\$ 1,324,802
Service Cost	191,824	-	191,824
Interest on Total Pension Liability	807,356	-	807,356
Difference between expected and actual experience of the total pension liability	73,420	-	73,420
Change of Assumptions	(304,756)	-	(304,756)
Benefit Payments, including Refunds of Employee Contributions	(382,801)	(382,801)	-
Contributions - Employer	-	225,580	(225,580)
Contributions - Employee	-	83,567	(83,567)
Net Investment Income	-	1,361,605	(1,361,605)
Other (Net Transfer)	-	(117,783)	117,783
Balances at December 31, 2018	\$ 9,530,049	\$ 8,990,372	\$ 539,677
Total Regular:			
Balances at January 1, 2018	\$ 88,652,956	\$ 74,947,602	\$ 13,705,354
Service Cost	1,823,397	-	1,823,397
Interest on Total Pension Liability	6,562,058	-	6,562,058
Difference between expected and actual experience of the total pension liability	697,900	-	697,900
Change of Assumptions	(2,896,883)	-	(2,896,883)
Benefit Payments, including Refunds of Employee Contributions	(3,638,744)	(3,638,744)	-
Contributions - Employer	-	2,144,271	(2,144,271)
Contributions - Employee	-	794,349	(794,349)
Net Investment Income	-	12,942,855	(12,942,855)
Other (Net Transfer)	-	(1,119,597)	1,119,597
Balances at December 31, 2018	\$ 91,200,684	\$ 86,070,736	\$ 5,129,948

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Village SLEP:			
Balances at January 1, 2018	\$ 1,015,253	\$ 806,342	\$ 208,911
Service Cost	27,362	-	27,362
Interest on Total Pension Liability	77,170	-	77,170
Difference between expected and actual experience of the total pension liability	74,305	-	74,305
Change of Assumptions	(34,640)	-	(34,640)
Contributions - Employer	-	40,282	(40,282)
Contributions - Employee	-	13,987	(13,987)
Net Investment Income	-	119,704	(119,704)
Other (Net Transfer)	-	(4,497)	4,497
Balances at December 31, 2018	\$ 1,159,450	\$ 975,818	\$ 183,632

### *Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended December 31, 2018 pension expense for the Regular and SLEP plans was \$2,763,029 and \$26,103 respectively. The pension expense was allocated to the Village, Component Units and Library in the amounts of \$2,477,608, \$21,319, and \$290,205 respectively. The Village, Component Units, and Library reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Village Regular:		
Difference between expected and actual experience	\$ 668,584	\$ 549,195
Changes in Assumptions	359,912	2,163,911
Net difference between projected and actual earnings on pension plan investments	-	3,119,266
Contributions subsequent to the measurement date	1,982,369	-
Total	\$ 3,010,865	\$ 5,832,372

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Civic Center Authority Regular:		
Difference between expected and actual experience	\$ 3,953	\$ 3,246
Changes in Assumptions	2,128	12,791
Net difference between projected and actual earnings on pension plan investments	-	18,438
Contributions subsequent to the measurement date	11,717	-
Total	<u>\$ 17,798</u>	<u>\$ 34,475</u>
Orland Joint Emergency Telephone Board Regular:		
Difference between expected and actual experience	\$ 645	\$ 530
Changes in Assumptions	347	2,088
Net difference between projected and actual earnings on pension plan investments	-	3,010
Contributions subsequent to the measurement date	1,913	-
Total	<u>\$ 2,905</u>	<u>\$ 5,628</u>
Library Regular:		
Difference between expected and actual experience	\$ 79,146	\$ 65,012
Changes in Assumptions	42,606	256,159
Net difference between projected and actual earnings on pension plan investments	-	369,252
Contributions subsequent to the measurement date	234,669	-
Total	<u>\$ 356,421</u>	<u>\$ 690,423</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Total Regular:		
Difference between expected and actual experience	\$ 752,328	\$ 617,983
Changes in Assumptions	404,993	2,434,949
Net difference between projected and actual earnings on pension plan investments	-	3,509,966
Contributions subsequent to the measurement date	2,230,669	-
Total	<u>\$ 3,387,990</u>	<u>\$ 6,562,898</u>

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Village SLEP:		
Difference between expected and actual experience	\$ 33,641	\$ 2,281
Changes in Assumptions	-	20,699
Net difference between projected and actual earnings on pension plan investments	-	21,919
Contributions subsequent to the measurement date	37,236	-
Total	<u>\$ 70,877</u>	<u>\$ 44,899</u>

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending December 31, 2019.

The remaining amounts reported as net deferred outflows and inflows of resources related to pensions – (\$5,405,578) for Regular and \$(11,259) for SLEP will be recognized in pension expense as follows:

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

Year Ending December 31	Regular Net Deferred Outflows of Resources				
	Orland				
	Civic Center Authority	Joint Emergency Telephone	Library	Total	
Village					
2019	\$ (527,223)	\$ (3,116)	\$ (509)	\$ (62,411)	\$ (593,259)
2020	(973,617)	(5,755)	(940)	(115,254)	(1,095,566)
2021	(1,783,925)	(10,545)	(1,722)	(211,177)	(2,007,369)
2022	(1,519,110)	(8,978)	(1,466)	(179,829)	(1,709,383)
Total	\$ (4,803,875)	\$ (28,394)	\$ (4,637)	\$ (568,671)	\$ (5,405,577)

Year Ending December 31	SLEP Net Deferred Outflows of Resources
	Village
2019	\$ 11,624
2020	(810)
2021	(10,599)
2022	(11,473)
Total	<u>\$ (11,258)</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### Combining Schedules for the Police Pension and OPEB Plan

#### Statement of Net Position

	<u>Police Pension</u>	<u>OPEB</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 978,335	\$ 1,167,991	\$ 2,146,326
Accrued Interest Receivable	176,090	-	176,090
Due from Other Funds	3,530	-	3,530
Investments at Fair Value:			-
Mutual Funds	44,860,932	-	44,860,932
U.S. Agencies	2,415,258	-	2,415,258
U.S. Treasuries	11,256,368	-	11,256,368
Corporate Bonds	15,873,905	-	15,873,905
Municipal Bonds	683,354	-	683,354
Insurance Contracts	8,324,776	-	8,324,776
	<u>84,572,548</u>	<u>1,167,991</u>	<u>85,740,539</u>
Total Assets			
	<u>84,572,548</u>	<u>1,167,991</u>	<u>85,740,539</u>
<b>LIABILITIES</b>			
Accounts Payable	-	551	551
	<u>-</u>	<u>551</u>	<u>551</u>
Total Liabilities			
	<u>-</u>	<u>551</u>	<u>551</u>
<b>NET POSITION</b>			
Restricted for Pensions/OPEB	<u>\$ 84,572,548</u>	<u>\$ 1,167,440</u>	<u>\$ 85,739,988</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

### Statements of Changes in Fiduciary Net Position

	<u>Police Pension</u>	<u>OPEB</u>	<u>Total</u>
<b>ADDITIONS</b>			
Contributions:			
Employer	\$ 2,974,807	1,755,494	4,730,301
Plan Members	978,773	79,816	1,058,589
Total Contributions	<u>3,953,580</u>	<u>1,835,310</u>	<u>5,788,890</u>
Investment Income (Loss):			
Net Appreciation (Depreciation) in Fair Value of Investments	(5,351,804)	-	(5,351,804)
Interest	1,978,744	378	1,979,122
Less Investment Expenses	<u>(142,283)</u>	<u>-</u>	<u>(142,283)</u>
Net Investment Income (Loss)	<u>(3,515,343)</u>	<u>378</u>	<u>(3,514,965)</u>
Total Additions	<u>438,237</u>	<u>1,835,688</u>	<u>2,273,925</u>
<b>DEDUCTIONS</b>			
Benefits	4,362,722	667,197	5,029,919
Refunds of Contributions	7,545	-	7,545
Administrative Expense	<u>27,016</u>	<u>1,051</u>	<u>28,067</u>
Total Deductions	<u>4,397,283</u>	<u>668,248</u>	<u>5,065,531</u>
Change in Net Position	(3,959,046)	1,167,440	(2,791,606)
Net Position Restricted for Pensions OPEB at Beginning of Year	<u>88,531,594</u>	<u>-</u>	<u>88,531,594</u>
Net Position Restricted for Pensions OPEB at End of Year	<u>\$ 84,572,548</u>	<u>\$ 1,167,440</u>	<u>\$ 85,739,988</u>

### Commitments

As of December 31, 2018, the Village had the following approximate remaining commitments with respect to unfinished capital assets projects:



## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

<u>Project</u>	<u>Remaining Commitment</u>
LaGrange Road - Village Share of Construction Costs	1,481,962
159th Street Water Main Improvements	<u>409,567</u>
Total	<u><u>\$ 1,891,529</u></u>

#### Restatement

The Village adopted the provisions of GASB Statement No. 75 for fiscal year ended December 31, 2018. As a result of the adoption of the provisions of this statement, the Village has restated beginning net position of governmental activities as follows:

	<u>Governmental Activities</u>
Net position as previously reported, January 1, 2018	\$ 230,618,161
Adjustment to remove the OPEB obligation reported as of January 1, 2018 under GASB 45	3,149,231
Adjustment to record the net OPEB liability as of January 1, 2018 under GASB 75	<u>(16,727,747)</u>
Net position as of January 1, 2018 (As Restated)	<u><u>\$ 217,039,645</u></u>

#### New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 83, *Certain Asset Retirement Obligations*, GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 87, *Leases*, GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and GASB Statement No. 90, *Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61*. Application of these standards may restate portions of these financial statements when adopted.

Management has not currently determined what impact, if any, these Statements may have on its financial statements.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to the Financial Statements For the Year Ended December 31, 2018

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#### Contingent Liabilities

##### *Litigation*

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

##### *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.

##### *Letters of credit*

On December 31, 2018, the Village was holding security agreement letters of credit in the amount of \$6,949,200. These letters of credit represent security for the Village for the completion of public improvements by various developers. No amounts are recorded on the books of the Village until the contractor defaults on the construction of the improvements.

##### *Tax Abatements*

The Village has entered into several tax abatement agreements with developers in order to create and retain job opportunities in the Village and to further develop and improve properties within the Village. The details of the agreements are noted below:

# VILLAGE OF ORLAND PARK, ILLINOIS

## Notes to the Financial Statements For the Year Ended December 31, 2018

<u>Purpose</u>	<u>Tax Type</u>	<u>Percentage of Taxes Abated during the Fiscal Year</u>	<u>Amount of Taxes Abated during the Fiscal Year</u>
Grocery store remodeled existing building and purchased real estate	Sales	45%	\$ 128,600
Automobile dealership constructed	Sales	50%	126,841
Automobile dealership expanded & renovated	Sales	50%	51,947
Grocery store constructed	Sales	50%	190,272
Automobile dealership improved & renovated	Sales	50%	163,616
Automobile dealership expanded & renovated	Sales	50%	261,153

The Village is able to negotiate each agreement since it is a home rule municipality pursuant to Article VII, Section 6 (a) of the Constitution of the State of Illinois and is authorized to exercise any power and perform any function pertaining to its government and affairs.

The Village has not made any commitments as part of the agreements other than to reduce taxes. The Village is not subject to any tax abatement agreements entered into by other governmental entities.

## REQUIRED SUPPLEMENTARY INFORMATION

# VILLAGE OF ORLAND PARK, ILLINOIS

## General Fund

### Required Supplementary Information

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenues:				
Taxes:				
Property Taxes	\$ 8,804,190	\$ 8,804,190	\$ 8,552,995	\$ (251,195)
Other Taxes	1,733,400	1,733,400	1,587,261	(146,139)
Licenses and Permits:				
Licenses	705,775	705,775	827,097	121,322
Permits	663,713	663,713	663,963	250
Inspections	726,368	726,368	647,984	(78,384)
Intergovernmental:				
Grants and Reimbursements	241,248	296,371	299,858	3,487
Sales Taxes	20,295,351	20,295,351	20,704,656	409,305
State Income Taxes	7,374,798	7,374,798	7,209,066	(165,732)
Charges for Services:				
Recreation Fees	153,830	224,530	249,221	24,691
Rental Fees	270,864	270,864	300,696	29,832
Fees by Agreement	32,000	32,000	16,600	(15,400)
Fees for Services	2,664,115	2,664,115	2,909,515	245,400
Contributions	102,510	102,510	103,738	1,228
Investment Income	78,066	78,066	381,134	303,068
Fines and Forfeitures	1,335,000	1,335,000	1,224,225	(110,775)
Miscellaneous	133,980	133,980	115,488	(18,492)
Total Revenues	45,315,208	45,441,031	45,793,497	352,466
Expenditures				
Current:				
General Government	12,864,631	15,038,425	13,071,617	1,966,808
Public Safety	21,280,321	21,280,825	20,523,156	757,669
Planning and Development	3,400,807	3,752,954	3,246,322	506,632
Public Works	6,489,739	7,085,813	6,439,432	646,381
Total Expenditures	44,035,498	47,158,017	43,280,527	3,877,490
Excess (Deficiency) of Revenues Over Expenditures	1,279,710	(1,716,986)	2,512,970	4,229,956
Other Financing Sources (Uses):				
Transfers In	4,659,370	4,559,370	4,625,454	66,084
Transfers Out	(7,778,522)	(7,778,522)	(6,731,388)	1,047,134
Total Other Financing Sources (Uses)	(3,119,152)	(3,219,152)	(2,105,934)	1,113,218
Net Change in Fund Balances	(1,839,442)	(4,936,138)	407,036	5,343,174
Fund Balances at Beginning of Year	31,277,216	31,277,216	31,277,216	-
Fund Balances at End of Year	\$ 29,437,774	\$ 26,341,078	\$ 31,684,252	\$ 5,343,174

See notes to required supplementary information.

VILLAGE OF ORLAND PARK, ILLINOIS

Home Rule Sales Tax Fund

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2018

	Original & Final Budget	Actual	Variance with Final Budget Over (Under)
Revenues:			
Taxes:			
Sales Taxes	\$ 9,640,756	\$ 9,838,147	\$ 197,391
Investment Income	21,938	381,835	359,897
Total Revenues	9,662,694	10,219,982	557,288
Expenditures			
Current:			
General Government	-	(1,022)	1,022
Total Expenditures	-	(1,022)	1,022
Excess of Revenues Over Expenditures	9,662,694	10,221,004	558,310
Other Financing Uses:			
Transfers Out	(12,972,246)	(12,972,246)	-
Total Other Financing Sources (Uses)	(12,972,246)	(12,972,246)	-
Net Change in Fund Balances	(3,309,552)	(2,751,242)	558,310
Fund Balances at Beginning of Year	42,810,807	42,810,807	-
Fund Balances at End of Year	\$ 39,501,255	\$ 40,059,565	\$ 558,310

See notes to required supplementary information.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Main Street Triangle TIF Fund

### Required Supplementary Information

### Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -

### Budget and Actual

For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$ 1,181,791	\$ 1,181,791	\$ 1,142,379	\$ (39,412)
Rental Fees	770,000	770,000	770,000	-
Investment Income	3,800	3,800	5,739	1,939
Miscellaneous	-	-	29	29
Total Revenues	1,955,591	1,955,591	1,918,147	(37,444)
Expenditures				
Current:				
General Government	335,462	1,187,598	806,452	381,146
Capital Outlay	1,500,000	2,091,868	88,285	2,003,583
Total Expenditures	1,835,462	3,279,466	894,737	2,384,729
Excess (Deficiency) of Revenues Over Over (Under) Expenditures	120,129	(1,323,875)	1,023,410	(2,422,173)
Other Financing Sources:				
Transfers Out	(1,181,791)	(1,181,791)	(1,132,700)	(49,091)
Net Change in Fund Balance	(1,061,662)	(2,505,666)	(109,290)	(2,471,264)
Fund Balances (Deficits) at Beginning of Year (As Restated)	(27,674,980)	(27,674,980)	(27,674,980)	-
Fund Balances (Deficits) at End of Year	<u>\$ (28,736,642)</u>	<u>\$ (30,180,646)</u>	<u>\$ (27,784,270)</u>	<u>\$ (2,471,264)</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Recreation and Parks Fund

### Required Supplementary Information

#### Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -

#### Budget and Actual

For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenues:				
Taxes:				
Property Taxes	\$ 972,004	\$ 972,004	\$ 941,192	\$ (30,812)
Grants and Reimbursements	-	-	14,587	14,587
Charges for Services:				
Recreation Fees	6,381,710	6,394,759	6,031,619	(363,140)
Rental Fees	394,300	394,300	431,758	37,458
Miscellaneous	301,790	301,790	296,680	(5,110)
Total Revenues	8,049,804	8,062,853	7,715,836	(347,017)
Expenditures				
Current:				
Culture and Recreation	14,039,347	14,148,299	13,281,644	866,655
Capital Outlay	900,000	891,475	286,234	605,241
Total Expenditures	14,939,347	15,039,774	13,567,878	1,471,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,889,543)	(6,976,921)	(5,852,042)	1,124,879
Other Financing Sources:				
Transfers In	6,889,543	6,889,543	5,842,409	(1,047,134)
Net Change in Fund Balances	-	(87,378)	(9,633)	77,745
Fund Balances (Deficits) at Beginning of Year	34,629	34,629	34,629	-
Fund Balances (Deficits) at End of Year	\$ 34,629	\$ (52,749)	\$ 24,996	\$ 77,745

See notes to required supplementary information.



VILLAGE OF ORLAND PARK, ILLINOIS

Illinois Municipal Retirement Fund - Regular  
Required Supplementary Information  
Schedule of Changes in Net Pension Liability  
and Related Ratios  
For the Year Ended December 31, 2018

	2018				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
<b>Total pension liability</b>					
Service cost	\$ 1,620,431	\$ 9,578	\$ 1,564	\$ 191,824	\$ 1,823,397
Interest	5,709,252	41,373	4,077	807,356	6,562,058
Differences between expected and actual experience	620,215	3,666	599	73,420	697,900
Changes of assumptions	(2,574,426)	(15,216)	(2,485)	(304,756)	(2,896,883)
Benefit payments, including refunds of member contributions	(3,233,709)	(19,113)	(3,121)	(382,801)	(3,638,744)
<b>Net change in total pension liability</b>	<u>2,141,763</u>	<u>20,288</u>	<u>634</u>	<u>385,043</u>	<u>2,547,728</u>
<b>Total pension liability - beginning</b>	<u>78,981,412</u>	<u>442,325</u>	<u>84,213</u>	<u>9,145,006</u>	<u>88,652,956</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 81,123,175</u></u>	<u><u>\$ 462,613</u></u>	<u><u>\$ 84,847</u></u>	<u><u>\$ 9,530,049</u></u>	<u><u>\$ 91,200,684</u></u>
<b>Plan fiduciary net position</b>					
Employer contributions	\$ 1,905,589	\$ 11,263	\$ 1,839	\$ 225,580	2,144,271
Employee contributions	705,929	4,172	681	83,567	794,349
Net investment income	11,502,164	67,985	11,101	1,361,605	12,942,855
Benefit payments, including refunds of member contributions	(3,233,709)	(19,113)	(3,121)	(382,801)	(3,638,744)
Other (net transfer)	(994,973)	(5,881)	(960)	(117,783)	(1,119,597)
<b>Net change in plan fiduciary net position</b>	<u>9,885,000</u>	<u>58,426</u>	<u>9,540</u>	<u>1,170,168</u>	<u>11,123,134</u>
<b>Plan fiduciary net position - beginning</b>	<u>66,679,250</u>	<u>377,241</u>	<u>70,907</u>	<u>7,820,204</u>	<u>74,947,602</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 76,564,250</u></u>	<u><u>\$ 435,667</u></u>	<u><u>\$ 80,447</u></u>	<u><u>\$ 8,990,372</u></u>	<u><u>\$ 86,070,736</u></u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u><u>\$ 4,558,925</u></u>	<u><u>\$ 26,946</u></u>	<u><u>\$ 4,400</u></u>	<u><u>\$ 539,677</u></u>	<u><u>\$ 5,129,948</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>					94.37%
<b>Covered payroll</b>					\$ 17,643,168
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>					29.12%

VILLAGE OF ORLAND PARK, ILLINOIS

Illinois Municipal Retirement Fund - Regular  
Required Supplementary Information  
Schedule of Changes in Net Pension Liability  
and Related Ratios  
For the Year Ended December 31, 2018

	2017				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
<b>Total pension liability</b>					
Service cost	\$ 1,667,062	\$ 8,820	\$ 1,803	\$ 179,524	\$ 1,857,209
Interest	5,632,366	25,451	7,596	617,487	6,282,900
Differences between expected and actual experience	(828,525)	(4,383)	(896)	(89,223)	(923,027)
Changes of assumptions	(306,020)	(1,619)	(331)	(32,955)	(340,925)
Benefit payments, including refunds of member contributions	(2,988,372)	(15,810)	(3,232)	(321,814)	(3,329,228)
<b>Net change in total pension liability</b>	<u>3,176,511</u>	<u>12,459</u>	<u>4,940</u>	<u>353,019</u>	<u>3,546,929</u>
<b>Total pension liability - beginning</b>	<u>75,804,901</u>	<u>429,866</u>	<u>79,273</u>	<u>8,791,987</u>	<u>85,106,027</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 78,981,412</u></u>	<u><u>\$ 442,325</u></u>	<u><u>\$ 84,213</u></u>	<u><u>\$ 9,145,006</u></u>	<u><u>\$ 88,652,956</u></u>
<b>Plan fiduciary net position</b>					
Employer contributions	\$ 1,881,389	\$ 9,953	\$ 2,035	\$ 202,604	\$ 2,095,981
Employee contributions	702,848	3,718	760	75,689	783,015
Net investment income	4,343,759	22,980	4,698	467,773	4,839,210
Benefit payments, including refunds of member contributions	(2,988,372)	(15,810)	(3,232)	(321,814)	(3,329,228)
Other (net transfer)	49,179	260	53	5,296	54,788
<b>Net change in plan fiduciary net position</b>	<u>3,988,803</u>	<u>21,101</u>	<u>4,314</u>	<u>429,548</u>	<u>4,443,766</u>
<b>Plan fiduciary net position - beginning</b>	<u>62,690,447</u>	<u>356,140</u>	<u>66,593</u>	<u>7,390,656</u>	<u>70,503,836</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 66,679,250</u></u>	<u><u>\$ 377,241</u></u>	<u><u>\$ 70,907</u></u>	<u><u>\$ 7,820,204</u></u>	<u><u>\$ 74,947,602</u></u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u><u>\$ 12,302,162</u></u>	<u><u>\$ 65,084</u></u>	<u><u>\$ 13,306</u></u>	<u><u>\$ 1,324,802</u></u>	<u><u>\$ 13,705,354</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>					84.54%
<b>Covered payroll</b>					\$ 17,028,710
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>					80.48%

VILLAGE OF ORLAND PARK, ILLINOIS

Illinois Municipal Retirement Fund - Regular  
Required Supplementary Information  
Schedule of Changes in Net Pension Liability  
and Related Ratios  
For the Year Ended December 31, 2018

	2016				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
<b>Total pension liability</b>					
Service cost	\$ 1,584,962	\$ 8,910	\$ 1,532	\$ 169,359	\$ 1,764,763
Interest	5,395,639	29,853	4,445	487,271	5,917,208
Differences between expected and actual experience	571,678	3,214	553	61,086	636,531
Changes of assumptions	198,341	1,115	192	21,194	220,842
Benefit payments, including refunds of member contributions	(2,788,417)	(15,676)	(2,696)	(297,954)	(3,104,743)
<b>Net change in total pension liability</b>	<u>4,962,203</u>	<u>27,416</u>	<u>4,026</u>	<u>440,956</u>	<u>5,434,601</u>
<b>Total pension liability - beginning</b>	<u>70,842,698</u>	<u>402,450</u>	<u>75,247</u>	<u>8,351,031</u>	<u>79,671,426</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 75,804,901</u></u>	<u><u>\$ 429,866</u></u>	<u><u>\$ 79,273</u></u>	<u><u>\$ 8,791,987</u></u>	<u><u>\$ 85,106,027</u></u>
<b>Plan fiduciary net position</b>					
Employer contributions	\$ 1,914,908	\$ 10,765	\$ 1,851	\$ 204,616	\$ 2,132,140
Employee contributions	726,917	4,087	703	77,674	809,381
Net investment income	316,520	1,779	306	33,821	352,426
Benefit payments, including refunds of member contributions	(2,788,417)	(15,676)	(2,696)	(297,954)	(3,104,743)
Other (net transfer)	(226,488)	(1,273)	(219)	(24,201)	(252,181)
<b>Net change in plan fiduciary net position</b>	<u>(56,560)</u>	<u>(318)</u>	<u>(55)</u>	<u>(6,044)</u>	<u>(62,977)</u>
<b>Plan fiduciary net position - beginning</b>	<u>62,747,007</u>	<u>356,458</u>	<u>66,648</u>	<u>7,396,700</u>	<u>70,566,813</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 62,690,447</u></u>	<u><u>\$ 356,140</u></u>	<u><u>\$ 66,593</u></u>	<u><u>\$ 7,390,656</u></u>	<u><u>\$ 70,503,836</u></u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u><u>\$ 13,114,454</u></u>	<u><u>\$ 73,726</u></u>	<u><u>\$ 12,680</u></u>	<u><u>\$ 1,401,331</u></u>	<u><u>\$ 14,602,191</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>					82.84%
<b>Covered payroll</b>					\$ 16,939,067
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>					86.20%

VILLAGE OF ORLAND PARK, ILLINOIS

Illinois Municipal Retirement Fund - Regular  
Required Supplementary Information  
Schedule of Changes in Net Pension Liability  
and Related Ratios  
For the Year Ended December 31, 2018

	2015				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
<b>Total pension liability</b>					
Service cost	\$ 1,652,581	\$ 9,388	\$ 1,755	\$ 194,808	\$ 1,858,532
Interest	4,856,412	27,589	5,158	572,480	5,461,639
Differences between expected and actual experience	(823,162)	(4,676)	(874)	(97,035)	(925,747)
Changes of assumptions	2,425,998	13,782	2,577	285,980	2,728,337
Benefit payments, including refunds of member contributions	(2,562,895)	(14,559)	(2,722)	(302,117)	(2,882,293)
<b>Net change in total pension liability</b>	<u>5,548,934</u>	<u>31,524</u>	<u>5,894</u>	<u>654,116</u>	<u>6,240,468</u>
<b>Total pension liability - beginning</b>	<u>65,293,764</u>	<u>370,926</u>	<u>69,353</u>	<u>7,696,915</u>	<u>73,430,958</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 70,842,698</u>	<u>\$ 402,450</u>	<u>\$ 75,247</u>	<u>\$ 8,351,031</u>	<u>\$ 79,671,426</u>
<b>Plan fiduciary net position</b>					
Employer contributions	\$ 1,731,302	\$ 9,835	\$ 1,839	\$ 204,088	\$ 1,947,064
Employee contributions	637,475	3,621	677	75,146	716,919
Net investment income	3,622,373	20,578	3,848	427,010	4,073,809
Benefit payments, including refunds of member contributions	(2,562,895)	(14,559)	(2,722)	(302,117)	(2,882,293)
Other (net transfer)	(161,470)	(917)	(172)	(19,034)	(181,593)
<b>Net change in plan fiduciary net position</b>	<u>3,266,785</u>	<u>18,558</u>	<u>3,470</u>	<u>385,093</u>	<u>3,673,906</u>
<b>Plan fiduciary net position - beginning</b>	<u>59,480,222</u>	<u>337,900</u>	<u>63,178</u>	<u>7,011,607</u>	<u>66,892,907</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 62,747,007</u>	<u>\$ 356,458</u>	<u>\$ 66,648</u>	<u>\$ 7,396,700</u>	<u>\$ 70,566,813</u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u>\$ 8,095,691</u>	<u>\$ 45,992</u>	<u>\$ 8,599</u>	<u>\$ 954,331</u>	<u>\$ 9,104,613</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>					88.57%
<b>Covered payroll</b>					\$ 15,877,167
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>					57.34%

# VILLAGE OF ORLAND PARK, ILLINOIS

## Illinois Municipal Retirement Fund - Regular Required Supplementary Information Schedule of Employer Contributions For the Year Ended December 31, 2018

	2018				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
Actuarially determined contribution	\$ 2,008,093	\$ 10,612	\$ 2,170	\$ 216,024	\$ 2,236,899
Contributions in relation to the actuarially determined contribution	(2,008,411)	(10,625)	(2,172)	(216,283)	(2,237,491)
Contribution deficiency (excess)	<u>\$ (318)</u>	<u>\$ (13)</u>	<u>\$ (2)</u>	<u>\$ (259)</u>	<u>\$ (592)</u>
Covered payroll					\$ 18,860,866
Contributions as a percentage of covered- employee payroll					11.86%

### Notes to Schedule:

The Plan implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date: Actuarially determined contributions are calculated as of December 31 each year, one year prior to the end of the fiscal year in which contributions are reported.

### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	3.75 to 14.50% including inflation
Investment rate of return	7.50%
Mortality	Mortality rates were based on RP 2014

# VILLAGE OF ORLAND PARK, ILLINOIS

## Illinois Municipal Retirement Fund - Regular Required Supplementary Information Schedule of Employer Contributions For the Year Ended December 31, 2018

	2017				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
Actuarially determined contribution	\$ 1,895,868	\$ 10,019	\$ 2,049	\$ 203,951	\$ 2,111,887
Contributions in relation to the actuarially determined contribution	(1,927,849)	(10,199)	(2,085)	(207,607)	(2,147,740)
Contribution deficiency (excess)	<u>\$ (31,981)</u>	<u>\$ (180)</u>	<u>\$ (37)</u>	<u>\$ (3,656)</u>	<u>\$ (35,853)</u>
Covered payroll					\$ 17,643,168
Contributions as a percentage of covered- employee payroll					12.17%

# VILLAGE OF ORLAND PARK, ILLINOIS

## Illinois Municipal Retirement Fund - Regular Required Supplementary Information Schedule of Employer Contributions For the Year Ended December 31, 2018

	2016				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
Actuarially determined contribution	\$ 1,883,345	\$ 9,953	\$ 2,035	\$ 202,604	\$ 2,097,937
Contributions in relation to the actuarially determined contribution	(1,881,389)	(9,953)	(2,035)	(202,604)	(2,095,981)
Contribution deficiency (excess)	\$ 1,956	\$ -	\$ -	\$ -	\$ 1,956
Covered payroll					\$ 17,028,710
Contributions as a percentage of covered- employee payroll					12.31%

# VILLAGE OF ORLAND PARK, ILLINOIS

## Illinois Municipal Retirement Fund - Regular Required Supplementary Information Schedule of Employer Contributions For the Year Ended December 31, 2018

	2015				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
Actuarially determined contribution	\$ 1,915,346	\$ 10,768	\$ 1,852	\$ 204,663	\$ 2,132,629
Contributions in relation to the actuarially determined contribution	(1,914,908)	(10,765)	(1,851)	(204,616)	(2,132,140)
Contribution deficiency (excess)	\$ 438	\$ 3	\$ 1	\$ 47	\$ 489
Covered payroll					\$ 16,939,067
Contributions as a percentage of covered- employee payroll					12.59%



# VILLAGE OF ORLAND PARK, ILLINOIS

## Illinois Municipal Retirement Fund - Regular Required Supplementary Information Schedule of Employer Contributions For the Year Ended December 31, 2018

	2014				
	Primary Government	Civic Center Authority	Orland Joint Emergency Telephone	Orland Park Library	Total
Actuarially determined contribution	\$ 1,730,620	\$ 11,146	\$ 2,084	\$ 231,270	\$ 1,975,120
Contributions in relation to the actuarially determined contribution	(1,731,302)	(9,835)	(1,839)	(204,088)	(1,947,064)
Contribution deficiency (excess)	\$ (682)	\$ 1,311	\$ 245	\$ 27,182	\$ 28,056
Covered payroll					\$ 15,877,167
Contributions as a percentage of covered- employee payroll					12.26%

# VILLAGE OF ORLAND PARK, ILLINOIS

## Illinois Municipal Retirement Fund - SLEP Required Supplementary Information Schedule of Changes in Net Pension Liability and Related Ratios For the Year Ended December 31, 2018

	2018	2017	2016	2015
	Primary Government	Primary Government	Primary Government	Primary Government
<b>Total pension liability</b>				
Service cost	\$ 27,362	\$ 28,730	\$ 27,063	\$ 26,388
Interest	77,170	70,246	65,411	58,238
Differences between expected and actual experience	74,305	(19,677)	(21,064)	(23,494)
Changes of assumptions	(34,640)	(43,265)	12,853	48,144
Benefit payments, including refunds of member contributions	-	-	-	-
<b>Net change in total pension liability</b>	<u>144,197</u>	<u>36,034</u>	<u>84,263</u>	<u>109,276</u>
<b>Total pension liability - beginning</b>	<u>1,015,253</u>	<u>979,219</u>	<u>894,956</u>	<u>785,680</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 1,159,450</u></u>	<u><u>\$ 1,015,253</u></u>	<u><u>\$ 979,219</u></u>	<u><u>\$ 894,956</u></u>
<b>Plan fiduciary net position</b>				
Employer contributions	\$ 40,282	\$ 36,476	\$ 33,852	\$ 30,708
Employee contributions	13,987	12,475	11,747	11,574
Net investment income	119,704	50,510	3,596	38,883
Benefit payments, including refunds of member contributions	-	-	-	-
Other (net transfer)	(4,497)	(837)	(37,960)	(969)
<b>Net change in plan fiduciary net position</b>	<u>169,476</u>	<u>98,624</u>	<u>11,235</u>	<u>80,196</u>
<b>Plan fiduciary net position - beginning</b>	<u>806,342</u>	<u>707,718</u>	<u>696,483</u>	<u>616,287</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 975,818</u></u>	<u><u>\$ 806,342</u></u>	<u><u>\$ 707,718</u></u>	<u><u>\$ 696,483</u></u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u><u>\$ 183,632</u></u>	<u><u>\$ 208,911</u></u>	<u><u>\$ 271,501</u></u>	<u><u>\$ 198,473</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	84.16%	79.42%	72.27%	77.82%
<b>Covered payroll</b>	\$ 186,492	\$ 166,334	\$ 160,331	\$ 154,314
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>	98.47%	125.60%	169.34%	128.62%

### Notes to Schedule:

The Village implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available

# VILLAGE OF ORLAND PARK, ILLINOIS

## Illinois Municipal Retirement Fund - SLEP Required Supplementary Information Schedule of Employer Contributions For the Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 37,236	\$ 40,282	\$ 36,477	\$ 34,407	\$ 30,708
Contributions in relation to the actuarially determined contribution	<u>(37,236)</u>	<u>(40,282)</u>	<u>(36,476)</u>	<u>(33,852)</u>	<u>(30,708)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 555</u>	<u>\$ -</u>
Covered payroll	\$ 179,795	\$ 186,492	\$ 166,334	\$ 160,331	\$ 154,314
Contributions as a percentage of covered-employee payroll	20.71%	21.60%	21.93%	21.11%	19.90%

### Notes to Schedule:

The Plan implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date: Actuarially determined contributions are calculated as of December 31 each year, one year prior to the end of the fiscal year in which contributions are reported.

### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	3.75 to 14.50% including inflation
Investment rate of return	7.50%
Mortality	Mortality rates were based on RP 2014

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# VILLAGE OF ORLAND PARK, ILLINOIS

## Police Pension Fund

### Required Supplementary Information

### Schedule of Changes in the Employer's Net Pension Liability and Related Ratios For the Year Ended December 31, 2018

	2018	2017	2016
<b>Total pension liability</b>			
Service cost	\$ 2,334,600	\$ 2,223,842	\$ 2,403,809
Interest	7,982,396	7,849,786	7,590,622
Differences between expected and actual experience	(5,843,359)	1,158,976	813,712
Changes of assumptions	5,034,228	(869,501)	(3,356,117)
Benefit payments, including refunds of member contributions	(4,370,267)	(4,120,087)	(3,379,270)
<b>Net change in total pension liability</b>	<b>5,137,598</b>	<b>6,243,016</b>	<b>4,072,756</b>
<b>Total pension liability - beginning</b>	<b>120,442,857</b>	<b>114,199,841</b>	<b>110,127,085</b>
<b>Total pension liability - ending</b>	<b>\$ 125,580,455</b>	<b>\$ 120,442,857</b>	<b>\$ 114,199,841</b>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 2,974,807	\$ 3,190,585	\$ 2,757,499
Employee contributions	978,773	957,040	944,052
Net investment income	(3,515,343)	9,767,115	5,984,456
Benefit payments, including refunds of member contributions	(4,370,267)	(4,120,087)	(3,379,270)
Administration	(27,016)	(21,592)	(22,581)
<b>Net change in plan fiduciary net position</b>	<b>(3,959,046)</b>	<b>9,773,061</b>	<b>6,284,156</b>
<b>Plan fiduciary net position - beginning</b>	<b>88,531,594</b>	<b>78,758,533</b>	<b>72,474,377</b>
<b>Plan fiduciary net position - ending</b>	<b>\$ 84,572,548</b>	<b>\$ 88,531,594</b>	<b>\$ 78,758,533</b>
<b>Village's net pension liability - ending</b>	<b>\$ 41,007,907</b>	<b>\$ 31,911,263</b>	<b>\$ 35,441,308</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>67.35%</b>	<b>73.51%</b>	<b>68.97%</b>
<b>Covered payroll</b>	<b>\$ 9,804,157</b>	<b>\$ 9,737,073</b>	<b>\$ 9,120,915</b>
<b>Village's net pension liability as a percentage of covered-employee payroll</b>	<b>418.27%</b>	<b>327.73%</b>	<b>388.57%</b>

The Village implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is not available.

<u>2015</u>	<u>2014</u>
\$ 2,218,371	\$ 1,923,551
6,871,621	5,875,541
(2,470,125)	353,535
6,875,562	8,981,052
<u>(3,068,722)</u>	<u>(2,739,212)</u>
10,426,707	14,394,467
<u>99,700,378</u>	<u>85,305,911</u>
<u>\$ 110,127,085</u>	<u>\$ 99,700,378</u>
\$ 2,412,752	\$ 2,230,542
1,037,640	1,051,328
(1,318,434)	3,912,368
(3,068,722)	(2,739,212)
<u>(31,865)</u>	<u>(29,933)</u>
(968,629)	4,425,093
<u>73,443,006</u>	<u>69,017,913</u>
<u>\$ 72,474,377</u>	<u>\$ 73,443,006</u>
<u>\$ 37,652,708</u>	<u>\$ 26,257,372</u>
65.81%	73.66%
\$ 9,591,780	\$ 8,912,971
392.55%	294.60%

# VILLAGE OF ORLAND PARK, ILLINOIS

## Police Pension Fund Required Supplementary Information Schedule of Employer Contributions For the Year Ended December 31, 2018

	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 3,017,612	\$ 3,158,694	\$ 2,725,964	\$ 2,298,247	\$ 2,198,171
Contributions in relation to the actuarially determined contribution	2,974,807	3,190,585	2,757,499	2,412,752	2,230,542
Contribution deficiency (excess)	\$ 42,805	\$ (31,891)	\$ (31,535)	\$ (114,505)	\$ (32,371)
Covered payroll	\$ 9,804,157	\$ 9,737,073	\$ 9,120,915	\$ 9,591,780	\$ 8,912,971
Contributions as a percentage of covered-employee payroll	30.34%	32.77%	30.23%	25.15%	25.03%

### Notes to Schedule:

The Plan implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is not available.

Valuation date: Actuarially determined contributions are calculated as of December 31, 2017

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal Level	Same	Same	Same	Same
Amortization method	percentage of Pay	Same	Same	Same	Same
Remaining amortization period	24 years	25 years	26 years	21 years	22 years
Asset valuation method	Market Value	Same	Same	Same	Same
Inflation	2.50%	Same	3.00%	Same	3.00%
Salary increases	5.25%	Same	Same	Same	Same
Investment rate of return	7.00%	Same	Same	7.25%	Same
Mortality	RP-2014 Projected to 2017	RP-2014 Projected to 2016	RP 2000 CHBCA	RP 2000	RP 2000

VILLAGE OF ORLAND PARK, ILLINOIS

Police Pension Fund  
Required Supplementary Information  
Schedule of Investment Returns  
For the Year Ended December 31, 2018

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	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	-3.87%	12.52%	8.31%	-1.79%	5.65%

**Notes to Schedule:**

The Plan implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is not available.



# VILLAGE OF ORLAND PARK, ILLINOIS

## Other Post Employment Benefit Plan Required Supplementary Information Schedule of Changes in Net OPEB Liability and Related Ratios For the Year Ended December 31, 2018

	<u>2018</u> <u>Primary</u> <u>Government</u>
<b>Total OPEB liability</b>	
Service cost	\$ 568,387
Interest	560,380
Differences between expected and actual experience	120,939
Changes of assumptions	(109,796)
Benefit payments, including refunds of member contributions	(659,920)
Other (Net Transfer)	(234,885)
<b>Net change in total OPEB liability</b>	<u>245,105</u>
<b>Total OPEB liability - beginning</b>	16,727,747
<b>Total OPEB liability - ending (a)</b>	<u><u>\$ 16,972,852</u></u>
<b>Plan fiduciary net position</b>	
Employer contributions	\$ 1,755,494
Benefit payments	(659,920)
Net investment income	339
<b>Net change in plan fiduciary net position</b>	<u>1,095,913</u>
<b>Plan fiduciary net position - beginning</b>	-
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 1,095,913</u></u>
<b>Employer's net OPEB liability - ending (a) - (b)</b>	<u><u>\$ 15,876,939</u></u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	6.46%
<b>Covered payroll</b>	\$ 23,988,592
<b>Employer's net OPEB liability as a percentage of covered-employee payroll</b>	66.19%

### Notes to Schedule:

The Village implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

The discount rate changed from 3.35% in 2017 to 3.6407% in 2018.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Other Postemployment Benefit Plan Required Supplementary Information Schedule of Employer Contributions For the Year Ended December 31, 2018

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	<u>2018</u>
Actuarially determined contribution	\$ 2,106,823
Contributions in relation to the actuarially determined contribution	<u>(1,755,494)</u>
Contribution deficiency (excess)	<u>\$ 351,329</u>
Covered payroll	\$ 23,988,952
Contributions as a percentage of covered-employee payroll	7.32%

#### Notes to Schedule:

The Plan implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

Valuation date: Actuarially determined contributions are calculated as of December 31 each year, one year prior to the end of the fiscal year in which contributions are reported.

#### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Inflation	3.00%
Salary increases	4.00%
Investment rate of return	4.00%

## VILLAGE OF ORLAND PARK, ILLINOIS

### Notes to Required Supplementary Information For the Year Ended December 31, 2018

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#### NOTE 1 – BUDGETARY INFORMATION

##### **Budgetary Basis of Accounting**

Annual budgets are adopted on a basis consistent with United States Generally Accepted Accounting Principles. The budget for the year ended December 31, 2018 was adopted through the passage of ordinance number 5253 on December 18, 2017. Budgeted amounts are as originally adopted or as amended by the Village Board. For the year ended December 31, 2018, there were eleven budget amendments.

##### **Budgetary Process**

All departments of the Village submit requests for budgets to the Finance Director so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested budgets for the next fiscal year. The proposed budget is presented by the Village Manager and Finance Director to the Village Board for review. The Village Board holds public hearings and may add to, subtract from, or change budgeted amounts, but may not change the form of the budget.

The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Village Board. Expenditures may not legally exceed budgeted appropriations at the fund level. Appropriations lapse at the end of the fiscal period.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed by the Village. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

##### **Budgetary Comparison**

Budget comparisons are displayed for the General Fund, the Main Street Triangle TIF Fund, the Home Rule Sales Tax Fund and the Recreation and Parks Fund. The Recreation and Parks Fund, the Main Street Triangle TIF Fund, and Home Rule Sales Tax Fund are the only major special revenue funds.

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

## MAJOR GOVERNMENTAL FUNDS

*General Fund* – This fund is the operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund and is therefore used to maintain the majority of the Village's accounting activity.

*Home Rule Sales Tax Fund* – This fund accounts for the revenue received from the Village's Home Rule Sales Tax which in turn pays for the residential property tax rebate program, administration of the annual tax rebate program, business rebates, and the funding of various construction projects.

*Main Street Triangle TIF Fund* – This fund accounts for the revenue received from incremental property tax, and redevelopment agreements which in turn pays for the principal and interest payments on debt issued to fund public and private improvements, and costs related to infrastructure improvements in the area.

*Recreation and Parks Fund* – This fund accounts for the revenue and expenses incurred for the recreational functions that include administration, programs, parks, Sportsplex, Centennial Pool, and special recreation.

*Capital Improvement Fund* – This fund accounts for public improvements and large multi-year projects that are funded by various sources.

*Debt Service Fund* – This fund accounts for property taxes levied for the payment of principal and interest on all general obligation debt, as well as the payment of these obligations.

# VILLAGE OF ORLAND PARK, ILLINOIS

## General Fund

## Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 12,539,336	\$ 11,812,670
Receivables:		
Property Taxes	9,452,235	8,687,865
Sales Tax	5,661,934	5,586,547
Income Tax	920,798	815,959
Other Taxes	110,729	101,621
Accounts	716,672	853,865
Accrued Interest	569	569
Due from Other Funds	14,982,109	14,762,690
Due from Component Units	1,425	69
Prepaid Items and Deposits	26,846	44,469
Inventory	23,051	34,933
Total Assets	<u>\$ 44,435,704</u>	<u>\$ 42,701,257</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>		
Liabilities:		
Accounts Payable	\$ 969,118	\$ 1,133,994
Accrued Payroll	670,389	382,706
Rebates Payable	511,324	301,534
Deposits Payable	682,840	636,578
Due to Other Funds	3,530	9,398
Due to Component Units	62,310	1,041
Other Liabilities	179,549	102,380
Total Liabilities	<u>3,079,060</u>	<u>2,567,631</u>
Deferred Inflows of Resources:		
Property Taxes Levied for Future Periods	9,452,235	8,670,780
Unearned Revenue for Other	220,157	185,630
Total Deferred Inflows of Resources	<u>9,672,392</u>	<u>8,856,410</u>
Fund Balances:		
Nonspendable	15,031,989	14,842,092
Restricted	1,187,600	1,121,238
Assigned	575,946	996,127
Unassigned	14,888,717	14,317,759
Total Fund Balances	<u>31,684,252</u>	<u>31,277,216</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 44,435,704</u>	<u>\$ 42,701,257</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## General Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018			Variance with Final Budget Over (Under)	2017
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Property Taxes	\$ 8,804,190	\$ 8,804,190	\$ 8,552,995	\$ (251,195)	\$ 7,981,567
Other Taxes	1,733,400	1,733,400	1,587,261	(146,139)	1,643,403
Licenses and Permits:					
Licenses	705,775	705,775	827,097	121,322	1,686,467
Permits	663,713	663,713	663,963	250	580,736
Inspections	726,368	726,368	647,984	(78,384)	615,997
Intergovernmental:					
Grants and Reimbursements	241,248	296,371	299,858	3,487	272,036
Sales Taxes	20,295,351	20,295,351	20,704,656	409,305	20,235,504
State Income Taxes	7,374,798	7,374,798	7,209,066	(165,732)	6,758,396
Charges for Services:					
Special Events	153,830	224,530	249,221	24,691	218,759
Rental Fees	270,864	270,864	300,696	29,832	268,189
Fees by Agreement	32,000	32,000	16,600	(15,400)	23,000
Fees for Services	2,664,115	2,664,115	2,909,515	245,400	2,489,543
Contributions	102,510	102,510	103,738	1,228	47,953
Investment Income	78,066	78,066	381,134	303,068	557,407
Fines and Forfeitures	1,335,000	1,335,000	1,224,225	(110,775)	1,216,551
Miscellaneous	133,980	133,980	115,488	(18,492)	89,182
Total Revenues	45,315,208	45,441,031	45,793,497	352,466	44,684,690
Expenditures	44,035,498	47,158,017	43,280,527	3,877,490	43,296,907
Excess of Revenues Over Expenditures	1,279,710	(1,716,986)	2,512,970	4,229,956	1,387,783
Other Financing Sources (Uses):					
Transfers In	4,659,370	4,559,370	4,625,454	66,084	1,480,591
Transfers Out	(7,778,522)	(7,778,522)	(6,731,388)	1,047,134	(7,331,732)
Total Other Financing Sources (Uses)	(3,119,152)	(3,219,152)	(2,105,934)	1,113,218	(5,851,141)
Net Change in Fund Balances	(1,839,442)	(4,936,138)	407,036	5,343,174	(4,463,358)
Fund Balances at Beginning of Year	31,277,216	31,277,216	31,277,216	-	35,740,574
Fund Balances at End of Year	\$ 29,437,774	\$ 26,341,078	\$ 31,684,252	\$ 5,343,174	\$ 31,277,216

# VILLAGE OF ORLAND PARK, ILLINOIS

## General Fund

### Schedule of Expenditures - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018				2017
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
General Government:					
Administration	\$ 1,602,441	\$ 1,724,207	\$ 1,674,647	\$ 49,560	\$ 1,396,528
Village Clerk	384,336	394,336	382,261	12,075	371,347
Business Information Systems	2,380,048	2,514,514	1,845,156	669,358	1,352,091
Officials	557,958	549,832	528,005	21,827	510,313
Finance	1,462,241	1,471,462	1,432,909	38,553	1,409,446
Boards and Commissions	53,175	53,175	44,764	8,411	36,324
Building Maintenance	3,021,810	3,395,583	3,253,499	142,084	3,386,999
Grounds	116,780	121,692	96,949	-	-
Non-Departmental	3,070,824	4,147,957	3,554,214	593,743	3,976,849
Transfers to Component Units	215,018	665,666	259,213	406,453	116,821
Total General Government	12,864,631	15,038,425	13,071,617	1,942,065	12,556,718
Public Safety:					
E.S.D.A.	82,751	78,751	48,899	29,852	68,741
Police	21,197,570	21,202,074	20,474,257	727,817	20,693,618
Total Public Safety	21,280,321	21,280,825	20,523,156	757,669	20,762,359
Planning and Development:					
Administration	682,457	677,818	637,137	40,681	714,626
Code Enforcement	1,459,088	1,458,945	1,375,560	83,385	1,273,255
Planning	605,527	819,274	592,459	226,815	972,679
Transportation and Engineering	653,735	796,917	641,166	155,751	625,590
Total Planning and Development	3,400,807	3,752,954	3,246,322	506,632	3,586,150
Public Works:					
Administration	494,429	520,967	460,790	60,177	349,244
Streets	3,416,956	3,573,456	3,311,067	262,389	3,282,843
Transportation	168,468	168,468	160,106	8,362	135,175
Vehicle and Equipment	2,409,886	2,822,922	2,507,469	315,453	2,624,418
Total Public Works	6,489,739	7,085,813	6,439,432	646,381	6,391,680
Total Expenditures	\$ 44,035,498	\$ 47,158,017	\$ 43,280,527	\$ 3,877,490	\$ 43,296,907



VILLAGE OF ORLAND PARK, ILLINOIS

Home Rule Sales Tax Fund

Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 7,686,842	\$ 12,850,500
Receivables:		
Sales Taxes	2,758,036	2,806,987
Due from Other Funds	29,614,979	27,153,320
Total Assets	<u>\$ 40,059,857</u>	<u>\$ 42,810,807</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts Payable	<u>\$ 292</u>	<u>\$ -</u>
Total Liabilities	<u>292</u>	<u>-</u>
Fund Balances:		
Committed	<u>40,059,565</u>	<u>42,810,807</u>
Total Fund Balances	<u>40,059,565</u>	<u>42,810,807</u>
Total Liabilities and Fund Balances	<u>\$ 40,059,857</u>	<u>\$ 42,810,807</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Home Rule Sales Tax Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018			2017
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:				
Sales Taxes	\$ 9,640,756	\$ 9,838,147	\$ 197,391	\$ 9,781,205
Investment Income	21,938	381,835	359,897	511,959
Total Revenues	9,662,694	10,219,982	557,288	10,293,164
Expenditures:				
Current:				
General Government:				
Personal Services	-	-	-	15,993
Employee Benefits	-	-	-	1,224
Credit and Collection	-	393	(393)	188
Utilities, Communication, Transportation	-	-	-	4,675
Supplies - General	-	-	-	1,197
Tax Rebates	-	(1,415)	1,415	160
Total Expenditures	-	(1,022)	1,022	23,437
Excess of Revenues Over Expenditures	9,662,694	10,221,004	558,310	10,269,727
Other Financing Sources Uses:				
Transfers Out	(12,972,246)	(12,972,246)	-	(9,484,285)
Total Other Financing Uses	(12,972,246)	(12,972,246)	-	(9,484,285)
Net Change in Fund Balances	(3,309,552)	(2,751,242)	558,310	785,442
Fund Balances at Beginning of Year	42,810,807	42,810,807	-	42,025,365
Fund Balances at End of Year	\$ 39,501,255	\$ 40,059,565	\$ 558,310	\$ 42,810,807

# VILLAGE ORLAND PARK, ILLINOIS

## Main Street Triangle TIF Fund

### Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 10	\$ -
Accounts Receivable	64,167	64,167
Long-Term Notes Receivable	216,459	225,838
Total Assets	<u>\$ 280,636</u>	<u>\$ 290,005</u>
<b>LIABILITIES AND FUND BALANCES (DEFICITS)</b>		
Liabilities:		
Accounts Payable	\$ 62,273	\$ 404,788
Due to Other Funds	28,002,633	27,560,197
Total Liabilities	<u>28,064,906</u>	<u>27,964,985</u>
Fund Balances (Deficits):		
Unassigned	<u>(27,784,270)</u>	<u>(27,674,980)</u>
Total Fund Balances	<u>(27,784,270)</u>	<u>(27,674,980)</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 280,636</u>	<u>\$ 290,005</u>

VILLAGE OF ORLAND PARK, ILLINOIS

Main Street Triangle TIF Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficits) - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018				2017
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:					
Property Taxes	\$ 1,181,791	\$ 1,181,791	\$ 1,142,379	\$ (39,412)	\$ 1,164,091
Investment Income	3,800	3,800	5,739	1,939	1,018,507
Rental Fees	770,000	770,000	770,000	-	770,000
Miscellaneous	-	-	29	29	15,832,375
Total Revenues	1,955,591	1,955,591	1,918,147	(37,444)	18,784,973
Expenditures:					
Current:					
General Government:					
Credit and Collection	-	-	142	(142)	1,471
Professional Services	201,133	531,329	101,045	430,284	111,230
Utilities, Communication, Transportation	24,000	24,000	22,830	1,170	21,817
Purchased Services	7,290	235,290	213,584	21,706	900
Repairs and Maintenance	15,700	30,640	26,416	4,224	17,294
Supplies	500	500	-	500	9,140
Miscellaneous	86,839	365,839	442,435	(76,596)	951,747
Total General Government	335,462	1,187,598	806,452	381,146	1,113,599
Capital Outlay	1,500,000	2,091,868	88,285	2,003,583	1,856,602
Debt Service:					
Principal	-	-	-	-	21,968,489
Interest and Fiscal Charges	-	-	-	-	259,400
Total Debt Service	-	-	-	-	22,227,889
Total Expenditures	1,835,462	3,279,466	894,737	2,384,729	25,198,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	120,129	(1,323,875)	1,023,410	(2,422,173)	(6,413,117)
Other Financing Sources:					
Transfers Out	(1,181,791)	(1,181,791)	(1,132,700)	(49,091)	(29,712,494)
Total Other Financing Sources	(1,181,791)	(1,181,791)	(1,132,700)	(49,091)	(29,712,494)
Net Change in Fund Balance	(1,061,662)	(2,505,666)	(109,290)	(2,471,264)	(36,125,611)
Fund Balance at Beginning of Year	(27,674,980)	(27,674,980)	(27,674,980)	-	8,450,631
Fund Balance (Deficits) at End of Year	\$ (28,736,642)	\$ (30,180,646)	\$ (27,784,270)	\$ (2,471,264)	\$ (27,674,980)

VILLAGE OF ORLAND PARK, ILLINOIS

Recreation and Parks Fund

Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 1,209,753	\$ 1,075,042
Receivables:		
Property Taxes	847,084	1,015,372
Accounts	331,184	353,273
Prepaid Items	161,414	137,218
Inventory	6,312	8,827
Total Assets	<u>\$ 2,555,747</u>	<u>\$ 2,589,732</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>		
Liabilities:		
Accounts Payable	\$ 474,943	\$ 383,333
Accrued Payroll	72,276	67,314
Deposits Payable	40,012	48,619
Other Liabilities	50,399	35,987
Unearned Recreation Fee Revenue	1,046,037	1,006,500
Total Liabilities	<u>1,683,667</u>	<u>1,541,753</u>
Deferred Inflows of Resources:		
Property Taxes Levied for Future Periods	<u>847,084</u>	<u>1,013,350</u>
Total Deferred Inflows of Resources	<u>847,084</u>	<u>1,013,350</u>
Fund Balances:		
Nonspendable	167,726	146,045
Unassigned	<u>(142,730)</u>	<u>(111,416)</u>
Total Fund Balances	<u>24,996</u>	<u>34,629</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,555,747</u>	<u>\$ 2,589,732</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Recreation and Parks Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended December 31, 2018 With comparative actual amounts for the year ended December 31, 2017

	2018				2017
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:					
Property Taxes	\$ 972,004	\$ 972,004	\$ 941,192	\$ (30,812)	\$ 957,044
Grants and Reimbursements	-	-	14,587	14,587	-
Recreation Fees	6,381,710	6,394,759	6,031,619	(363,140)	5,918,313
Rental Fees	394,300	394,300	431,758	37,458	418,189
Gifts and Donations	54,540	54,540	50,561	(3,979)	76,852
Miscellaneous	247,250	247,250	246,119	(1,131)	235,038
Total Revenues	8,049,804	8,062,853	7,715,836	(347,017)	7,605,436
Expenditures:					
Current:					
Culture and Recreation:					
Personal Services	7,696,216	7,696,216	7,452,608	243,608	7,183,854
Employee Benefits	1,587,795	1,587,795	1,483,359	104,436	1,395,531
Employee Reimbursements	97,184	98,175	79,750	18,425	74,290
Credit and Collection	160,812	159,988	138,273	21,715	137,131
Professional Services	278,760	320,712	261,711	59,001	260,197
Utilities, Communication, Transportation	856,629	855,310	823,510	31,800	878,663
Purchased Services	177,286	186,934	291,316	(104,382)	351,046
Repairs and Maintenance	1,477,943	1,515,526	1,202,664	312,862	907,969
Rent	42,211	41,227	36,683	4,544	36,766
Insurance	206,754	206,754	182,667	24,087	222,943
Supplies:					
General	581,274	580,158	479,423	100,735	356,547
Repairs and Maintenance	256,115	265,582	277,713	(12,131)	319,017
Operations	77,098	85,153	69,548	15,605	102,631
Other Commodities	24,895	22,028	18,933	3,095	19,677
Miscellaneous	400	400	765	(365)	487
Recreation Programs	517,975	526,341	482,721	43,620	512,225
Total Culture and Recreation	14,039,347	14,148,299	13,281,644	866,655	12,758,974
Capital Outlay	900,000	891,475	286,234	605,241	305,864
Total Expenditures	14,939,347	15,039,774	13,567,878	1,471,896	13,064,838
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,889,543)	(6,976,921)	(5,852,042)	1,124,879	(5,459,402)
Other Financing Sources:					
Transfers In	6,889,543	6,889,543	5,842,409	(1,047,134)	5,485,974
Total Other Financing Sources	6,889,543	6,889,543	5,842,409	(1,047,134)	5,485,974
Net Change in Fund Balances	-	(87,378)	(9,633)	77,745	26,572
Fund Balances at Beginning of Year	34,629	34,629	34,629	-	8,057
Fund Balances (Deficits) at End of Year	\$ 34,629	\$ (52,749)	\$ 24,996	\$ 77,745	\$ 34,629

VILLAGE OF ORLAND PARK, ILLINOIS

Capital Improvement Fund

Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 5,840,072	\$ 3,857,420
Accounts Receivable	2,572,245	2,116,105
Total Assets	<u>\$ 8,412,317</u>	<u>\$ 5,973,525</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts Payable	\$ 2,268,750	\$ 948,591
Deposits Payable	33,450	33,450
Due to Component Unit	88,000	-
Total Liabilities	<u>2,390,200</u>	<u>982,041</u>
Fund Balances:		
Assigned	<u>6,022,117</u>	<u>4,991,484</u>
Total Fund Balances	<u>6,022,117</u>	<u>4,991,484</u>
Total Liabilities and Fund Balances	<u>\$ 8,412,317</u>	<u>\$ 5,973,525</u>

VILLAGE OF ORLAND PARK, ILLINOIS

Capital Improvement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018				2017
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:					
Grants and Reimbursements	\$ 1,767,196	\$ 1,767,196	\$ 509,489	\$ (1,257,707)	\$ 732,822
Investment Income	28,648	28,648	59,317	30,669	26,667
Total Revenues	1,795,844	1,795,844	568,806	(1,227,038)	759,489
Expenditures:					
Current:					
General Government:					
Credit and Collection	-	-	245	(245)	83
Transfers to Component Unit	-	1,834,440	1,359,800	474,640	367,000
Total General Government	-	1,834,440	1,360,045	474,395	367,083
Public Works:					
Professional Services	485,000	689,244	293,947	395,297	16,147
Repairs and Maintenance	1,155,000	1,970,730	1,682,877	287,853	895,088
Supplies	-	37,351	63,886	(26,535)	63,994
Miscellaneous	-	7,639,272	720,169	6,919,103	7,531,565
Total Public Works	1,640,000	10,336,597	2,760,879	7,575,718	8,506,794
Capital Outlay	8,671,000	11,706,434	5,474,291	6,232,143	4,680,197
Debt Service:					
Interest & Fiscal Charges	123,022	123,022	142,239	(19,217)	66,143
Principal	666,126	666,126	666,125	1	5,551,042
Debt Issuance Costs	-	-	-	-	38,000
Total Debt Service	789,148	789,148	808,364	(19,216)	5,655,185
Total Expenditures	11,100,148	24,666,619	10,403,579	14,263,040	19,209,259
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,304,304)	(22,870,775)	(9,834,773)	13,036,002	(18,449,770)
Other Financing Sources:					
Debt Issuance	-	7,155,318	1,271,800	(5,883,518)	5,723,500
Transfers In	9,404,304	9,504,304	9,593,606	89,302	11,247,980
Total Other Financing Sources	9,404,304	16,659,622	10,865,406	(5,794,216)	16,971,480
Net Change in Fund Balances	100,000	(6,211,153)	1,030,633	7,241,786	(1,478,290)
Fund Balances at Beginning of Year	4,991,484	4,991,484	4,991,484	-	6,469,774
Fund Balances (Deficits) at End of Year	\$ 5,091,484	\$ (1,219,669)	\$ 6,022,117	\$ 7,241,786	\$ 4,991,484



VILLAGE OF ORLAND PARK, ILLINOIS

Debt Service Fund

Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 24,308,570	\$ 22,934,989
Receivables:		
Property Taxes	3,080,200	4,274,134
Total Assets	<u>\$ 27,388,770</u>	<u>\$ 27,209,123</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES (DEFICITS)</b>		
Liabilities:		
Accounts Payable	\$ 950	\$ 2,436
Due to Other Funds	16,594,438	14,355,813
Total Liabilities	<u>16,595,388</u>	<u>14,358,249</u>
Deferred Inflows of Resources:		
Property Taxes Levied for Future Periods	3,080,200	4,263,764
Total Deferred Inflows of Resources	<u>3,080,200</u>	<u>4,263,764</u>
Fund Balances (Deficits):		
Restricted	7,713,182	8,587,110
Total Fund Balances	<u>7,713,182</u>	<u>8,587,110</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	<u>\$ 27,388,770</u>	<u>\$ 27,209,123</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Debt Service Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) - Budget and Actual For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018			2017
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:				
Property Taxes	\$ 4,051,696	\$ 4,002,239	\$ (49,457)	\$ 4,907,504
Investment Income	201,492	293,134	91,642	21,934
Miscellaneous	1,664,968	1,664,968	-	1,683,393
Total Revenues	5,918,156	5,960,341	42,185	6,612,831
Expenditures:				
Current:				
General Government:				
Credit and Collection	-	423	(423)	105
Total General Government	-	423	(423)	105
Debt Service:				
Principal	7,635,000	7,635,000	-	11,160,000
Interest and Fiscal Charges	1,531,295	1,531,546	(251)	1,709,980
Bond Issuance Costs	-	-	-	37,477
Total Debt Service	9,166,295	9,166,546	(251)	12,907,457
Total Expenditures	9,166,295	9,166,969	(674)	12,907,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,248,139)	(3,206,628)	41,511	(6,294,731)
Other Financing Sources:				
Refunding General Obligation Bonds Issued	-	-	-	2,645,000
Premium on Refunding Bond Issued	-	-	-	246,692
Transfers In	2,381,791	2,332,700	(49,091)	29,712,494
Total Other Financing Sources	2,381,791	2,332,700	(49,091)	32,604,186
Net Change in Fund Balances	(866,348)	(873,928)	(7,580)	26,309,455
Fund Balances (Deficits) at Beginning of Year	8,587,110	8,587,110	-	(17,722,345)
Fund Balances (Deficits) at End of Year	\$ 7,720,762	\$ 7,713,182	\$ (7,580)	\$ 8,587,110

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## NONMAJOR GOVERNMENTAL FUNDS

*Motor Fuel Tax Fund* – This fund accounts for funds received from the State of Illinois Motor Fuel Tax that are used for operating and maintaining local streets and roads.

*Park Development Fund* – This fund accounts for contributions received from developers for future recreational purposes as well as the expenditure of these contributions.

*Seizure and Forfeiture Fund* – This fund accounts for federal and state funds received for the enhancement of drug law enforcement and the subsequent expenditure of these funds.

*Road Exaction Fund* – This fund accounts for road improvements funded by road exaction fees.

VILLAGE OF ORLAND PARK, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

With comparative totals as of December 31, 2017

	Special Revenue		
	Motor Fuel Tax	Park Development	Seizure and Forfeiture
<b>ASSETS</b>			
Cash and Investments	\$ 923,981	\$ 1,218,757	\$ 328,625
Receivables:			
Other Taxes	123,296	-	-
Accounts	-	170,415	-
Accrued Interest	-	-	-
Total Assets	<u>\$ 1,047,277</u>	<u>\$ 1,389,172</u>	<u>\$ 328,625</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable	\$ -	\$ 4,170	\$ 8,157
Deposits Payable	-	-	-
Due to Other Funds	-	-	17
Total Liabilities	<u>-</u>	<u>4,170</u>	<u>8,174</u>
Deferred Inflows of Resources:			
Unearned Revenue for Other	-	170,415	-
Total Deferred Inflows of Resources	<u>-</u>	<u>170,415</u>	<u>-</u>
Fund Balances:			
Restricted	1,021,213	-	320,215
Committed	-	1,214,586	-
Assigned	26,064	1	236
Unassigned	-	-	-
Total Fund Balances	<u>1,047,277</u>	<u>1,214,587</u>	<u>320,451</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 1,047,277</u>	<u>\$ 1,389,172</u>	<u>\$ 328,625</u>

Special Revenue	Capital Project	Total Nonmajor Governmental Funds	
Total	Road Exaction	2018	2017
\$ 2,471,363	\$ 31,581	\$ 2,502,944	\$ 2,483,894
123,296	-	123,296	125,435
170,415	76,500	246,915	159,580
-	-	-	67,500
<u>\$ 2,765,074</u>	<u>\$ 108,081</u>	<u>\$ 2,873,155</u>	<u>\$ 2,836,409</u>

\$ 12,327	\$ -	\$ 12,327	\$ 3,654
-	71,400	71,400	71,400
17	-	17	-

<u>12,344</u>	<u>71,400</u>	<u>83,744</u>	<u>75,054</u>
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<u>170,415</u>	<u>76,500</u>	<u>246,915</u>	<u>227,080</u>
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<u>170,415</u>	<u>76,500</u>	<u>246,915</u>	<u>227,080</u>
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1,341,428	-	1,341,428	1,313,999
1,214,586	-	1,214,586	1,108,058
26,301	91,862	118,163	112,218
-	(131,681)	(131,681)	-

<u>2,582,315</u>	<u>(39,819)</u>	<u>2,542,496</u>	<u>2,534,275</u>
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<u>\$ 2,765,074</u>	<u>\$ 108,081</u>	<u>\$ 2,873,155</u>	<u>\$ 2,836,409</u>
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# VILLAGE OF ORLAND PARK, ILLINOIS

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	Special Revenue		
	Motor Fuel Tax	Park Development	Seizure and Forfeiture
Revenues:			
Intergovernmental	\$ 1,527,317	\$ -	\$ -
Charges for Services	-	115,385	-
Investment Income	4,532	1,121	-
Fines and Forfeitures	-	-	41,226
Miscellaneous	-	209	-
Total Revenues	<u>1,531,849</u>	<u>116,715</u>	<u>41,226</u>
Expenditures:			
Current:			
General Government	158	-	-
Public Safety	-	-	71,581
Culture and Recreation	-	258	-
Capital Outlay	-	9,929	-
Total Expenditures	<u>158</u>	<u>10,187</u>	<u>71,581</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,531,691</u>	<u>106,528</u>	<u>(30,355)</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(1,404,021)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,404,021)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	127,670	106,528	(30,355)
Fund Balances at Beginning of Year	<u>919,607</u>	<u>1,108,059</u>	<u>350,806</u>
Fund Balances at End of Year	<u>\$ 1,047,277</u>	<u>\$ 1,214,587</u>	<u>\$ 320,451</u>

Special Revenue	Capital Project	Total Nonmajor Governmental Funds	
Total	Road Exaction	2018	2017
\$ 1,527,317	\$ -	\$ 1,527,317	\$ 1,472,862
115,385	127,575	242,960	435,660
5,653	1,413	7,066	3,509
41,226	-	41,226	55,307
209	-	209	205
1,689,790	128,988	1,818,778	1,967,543
158	14	172	16
71,581	-	71,581	51,271
258	-	258	28
9,929	-	9,929	32,592
81,926	14	81,940	83,907
1,607,864	128,974	1,736,838	1,883,636
(1,404,021)	(324,596)	(1,728,617)	(1,782,612)
(1,404,021)	(324,596)	(1,728,617)	(1,782,612)
203,843	(195,622)	8,221	101,024
2,378,472	155,803	2,534,275	2,433,251
\$ 2,582,315	\$ (39,819)	\$ 2,542,496	\$ 2,534,275



VILLAGE OF ORLAND PARK, ILLINOIS

Motor Fuel Tax Fund

Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 923,981	\$ 794,172
Receivables:		
Other Taxes	123,296	125,435
Total Assets	<u>\$ 1,047,277</u>	<u>\$ 919,607</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
Fund Balances:		
Restricted	\$ 1,021,213	\$ 898,075
Assigned	26,064	21,532
Total Liabilities and Fund Balances	<u>\$ 1,047,277</u>	<u>\$ 919,607</u>

VILLAGE OF ORLAND PARK, ILLINOIS

Motor Fuel Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018			2017
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:				
Intergovernmental				
Motor Fuel Tax Allocations	\$ 1,467,460	\$ 1,527,317	\$ 59,857	\$ 1,472,862
Investment Income	1,965	4,532	2,567	1,809
Total Revenues	1,469,425	1,531,849	62,424	1,474,671
Expenditures:				
General Government:				
Credit and Collections	-	158	(158)	16
Excess of Revenues Over Expenditures	1,469,425	1,531,691	62,266	1,474,655
Other Financing Uses:				
Transfers Out	(1,467,460)	(1,404,021)	63,439	(1,480,591)
Net Change in Fund Balances	1,965	127,670	125,705	(5,936)
Fund Balances at Beginning of Year	919,607	919,607	-	925,543
Fund Balances at End of Year	\$ 921,572	\$ 1,047,277	\$ 125,705	\$ 919,607

VILLAGE OF ORLAND PARK, ILLINOIS

Park Development Fund

Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 1,218,757	\$ 1,111,463
Receivables:		
Accounts	170,415	159,580
Total Assets	<u>\$ 1,389,172</u>	<u>\$ 1,271,043</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>		
Liabilities:		
Accounts Payable	\$ 4,170	\$ 3,404
Total Liabilities	<u>4,170</u>	<u>3,404</u>
Deferred Inflows of Resources:		
Unearned Revenue for Other	170,415	159,580
Total Deferred Inflows of Resources	<u>170,415</u>	<u>159,580</u>
Fund Balances:		
Committed	1,214,586	1,108,058
Assigned	1	1
Total Fund Balances	<u>1,214,587</u>	<u>1,108,059</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,389,172</u>	<u>\$ 1,271,043</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Park Development Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balances

#### Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018				2017
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:					
Charges for Services:					
Fees by Agreement	199,420	\$ 199,420	\$ 115,385	\$ (84,035)	\$ 162,462
Grants and Reimbursements	21,039	21,039	-	(21,039)	-
Investment Income	-	-	1,121	1,121	-
Gifts and Donations	200	200	209	9	205
Total Revenues	220,659	220,659	116,715	(84,035)	162,667
Expenditures:					
Current:					
Culture and Recreation:					
Credit and Collection	100	100	258	(158)	28
Total Culture and Recreation	100	100	258	(158)	28
Capital Outlay	-	320,896	9,929	310,967	32,592
Total Expenditures	100	320,996	10,187	310,809	32,620
Net Change in Fund Balances	220,559	(100,337)	106,528	206,865	130,047
Fund Balances at Beginning of Year	1,108,059	1,108,059	1,108,059	-	978,012
Fund Balances at End of Year	\$ 1,328,618	1,007,722	\$ 1,214,587	\$ 206,865	\$ 1,108,059

VILLAGE OF ORLAND PARK, ILLINOIS

Seizure and Forfeiture Fund

Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and Investments	<u>\$ 328,625</u>	<u>\$ 351,056</u>
Total Assets	<u><u>\$ 328,625</u></u>	<u><u>\$ 351,056</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts Payable	\$ 8,157	\$ 250
Due to Other Funds	<u>17</u>	<u>-</u>
Total Liabilities	<u>8,174</u>	<u>250</u>
Fund Balances:		
Restricted	320,215	350,570
Assigned	<u>236</u>	<u>236</u>
Total Fund Balances	<u>320,451</u>	<u>350,806</u>
Total Liabilities and Fund Balances	<u><u>\$ 328,625</u></u>	<u><u>\$ 351,056</u></u>

VILLAGE OF ORLAND PARK, ILLINOIS

Seizure and Forfeiture Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018			2017
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:				
Fines and Forfeitures	\$ 34,000	\$ 41,226	\$ 7,226	\$ 55,307
Total Revenues	34,000	41,226	7,226	55,307
Expenditures:				
Current:				
Public Safety:				
Credit and Collection	-	63	(63)	8
Employee Reimbursements	-	5,848	(5,848)	3,348
Professional Services	-	4,060	(4,060)	825
Utilities	-	4,482	(4,482)	-
Purchased Services	-	15,000	(15,000)	-
Repair and Maintenance	-	-	-	3,835
Supplies - General	-	38,203	(38,203)	33,296
Miscellaneous	-	3,925	(3,925)	9,959
Total Expenditures	-	71,581	(71,581)	51,271
Net Change in Fund Balance	34,000	(30,355)	(64,355)	4,036
Fund Balances at Beginning of Year	350,806	350,806	-	346,770
Fund Balances at End of Year	\$ 384,806	\$ 320,451	\$ (64,355)	\$ 350,806

VILLAGE OF ORLAND PARK, ILLINOIS

Road Exaction Fund

Balance Sheet

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Investments	\$ 31,581	\$ 227,203
Accounts Receivable	76,500	67,500
Total Assets	<u>\$ 108,081</u>	<u>\$ 294,703</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>		
Liabilities:		
Deposits Payable	<u>\$ 71,400</u>	<u>\$ 71,400</u>
Total Liabilities	<u>71,400</u>	<u>71,400</u>
Deferred Inflows of Resources:		
Unearned Revenue for Other	<u>76,500</u>	<u>67,500</u>
Total Deferred Inflows of Resources	<u>76,500</u>	<u>67,500</u>
Fund Balances:		
Restricted	-	65,354
Assigned	91,862	90,449
Unassigned	<u>(131,681)</u>	<u>-</u>
Total Fund Balances	<u>(39,819)</u>	<u>155,803</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 108,081</u>	<u>\$ 294,703</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Road Exaction Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018			2017
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Revenues:				
Charges for Services:				
Fees by Agreement	\$ 422,750	\$ 127,575	\$ (295,175)	\$ 273,198
Investment Income	1,846	1,413	(433)	1,700
Total Revenues	424,596	128,988	(295,608)	274,898
Expenditures:				
Current:				
General Government:				
Credit and Collection	-	14	(14)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	424,596	128,974	(295,594)	274,898
Other Financing Uses:				
Transfers Out	(324,596)	(324,596)	-	(302,021)
Total Other Financing Uses	(324,596)	(324,596)	-	(302,021)
Net Change in Fund Balances	100,000	(195,622)	(295,594)	(27,123)
Fund Balances at Beginning of Year	155,803	155,803	-	182,926
Fund Balances at End of Year	\$ 255,803	\$ (39,819)	\$ (295,594)	\$ 155,803



## ENTERPRISE FUNDS

Water and Sewerage Fund – This fund accounts for the provision of water, sewer and refuse services to residents and businesses of the Village and various unincorporated areas. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collecting.

*Commuter Parking Fund* – This fund accounts for revenues received from the public for use of the Village's commuter parking lots and expenses used to maintain and operate the lots.

VILLAGE OF ORLAND PARK, ILLINOIS

Water and Sewerage Fund

Statement of Net Position

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets:		
Cash and Investments	\$ 6,328,859	\$ 9,669,692
Receivables:		
Accounts, Net of Allowance for Uncollectibles	5,225,306	5,447,055
Property Taxes	46,000	-
Accrued Interest	449	449
Prepaid Items	8,856	8,856
Total Current Assets	11,609,470	15,126,052
Noncurrent Assets:		
Capital Assets:		
Land and Land Improvements	38,239,539	37,975,881
Buildings	1,117,437	1,117,437
Water Distribution System	114,702,278	111,547,371
Storm and Sanitary System	87,486,345	80,079,594
Machinery and Equipment	1,681,429	1,684,425
Vehicles	1,553,645	1,519,494
Construction in Progress	1,587,511	7,822,176
Total	246,368,184	241,746,378
Less Accumulated Depreciation	(87,054,382)	(83,064,481)
Net Capital Assets	159,313,802	158,681,897
Total Assets	170,923,272	173,807,949
Deferred Outflows of Resources:		
Deferred Amount on Refunding Bond Issue	192,532	212,622
Deferred Amount on Pensions	328,816	696,897
Total Deferred Outflows of Resources	521,348	909,519

VILLAGE OF ORLAND PARK, ILLINOIS

Water and Sewerage Fund

Statement of Net Position (Continued)

As of December 31, 2018

With comparative actual amounts as of December 31, 2017

	<u>2018</u>	<u>2017</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>		
Current Liabilities:		
Accounts Payable	2,720,072	5,042,090
Accrued Payroll	43,303	45,584
Deposits Payable	14,806	13,505
Other Liabilities	58,055	88,313
Term Loan Payable	684,000	738,324
Compensated Absences Payable	115,912	107,245
General Obligation Bonds Payable	<u>495,000</u>	<u>485,000</u>
Total Current Liabilities	<u>4,131,148</u>	<u>6,520,061</u>
Noncurrent Liabilities:		
General Obligation Bonds Payable, net of unamortized premium	5,156,069	5,663,702
Term Loan Payable	1,851,500	2,481,176
Compensated Absences Payable	34,553	30,055
Net Pension Liability	<u>497,880</u>	<u>1,322,429</u>
Total Noncurrent Liabilities	<u>7,540,002</u>	<u>9,497,362</u>
Total Liabilities	<u>11,671,150</u>	<u>16,017,423</u>
Deferred Inflows of Resources:		
Property Taxes Levied for Future Periods	46,000	-
Deferred Amount on Pensions	<u>636,951</u>	<u>124,855</u>
Total Deferred Inflows of Resources	<u>682,951</u>	<u>124,855</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	151,319,765	149,526,317
Unrestricted	<u>7,770,754</u>	<u>9,048,873</u>
Total Net Position	<u><u>\$ 159,090,519</u></u>	<u><u>\$ 158,575,190</u></u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Water and Sewerage Fund

### Schedule of Revenues, Expenses/Expenditures and Changes in Fund Net Position - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018				2017
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Operating Revenues:					
Water and Sewer Service Fees	\$ 22,394,688	\$ 22,394,688	\$ 22,526,801	\$ 132,113	\$ 23,522,939
Solid Waste Disposal	5,648,028	5,648,028	5,677,917	29,889	5,533,795
Total Operating Revenues	<u>28,042,716</u>	<u>28,042,716</u>	<u>28,204,718</u>	<u>162,002</u>	<u>29,056,734</u>
Operating Expenses:					
Administration	1,734,450	1,734,450	1,734,450	-	1,437,645
Personal Services	2,055,005	2,055,005	1,944,826	110,179	1,807,692
Employee Benefits	856,931	856,931	768,342	88,589	735,829
Employee Reimbursements	36,910	39,658	27,340	12,318	26,181
Credit and Collection	114,131	114,131	122,401	(8,270)	127,579
Professional Services	56,685	866,828	358,243	508,585	162,950
Utilities, Communication, Transportation	10,401,559	10,400,479	9,985,489	414,990	9,898,255
Purchased Services	5,831,964	5,901,941	5,928,229	(26,288)	5,609,698
Repairs and Maintenance	1,849,320	3,463,522	1,296,334	2,167,188	1,236,388
Rent	9,297	7,297	3,091	4,206	6,794
Insurance	320,392	320,392	319,892	500	344,000
Supplies:					
General	53,525	90,758	83,948	6,810	82,706
Repairs and Maintenance	64,250	102,522	42,754	59,768	31,630
Operations	148,300	158,300	109,098	49,202	111,716
Other Commodities	205,750	639,150	370,844	268,306	559,640
Miscellaneous	100,000	27,435	1,064,412	(1,036,977)	96,684
Depreciation	4,210,000	4,210,000	4,187,556	22,444	4,171,926
Total Operating Expenses	<u>28,048,469</u>	<u>30,988,799</u>	<u>28,347,249</u>	<u>2,641,550</u>	<u>26,447,313</u>
Operating Income (Loss)	<u>(5,753)</u>	<u>(2,946,083)</u>	<u>(142,531)</u>	<u>2,803,552</u>	<u>2,609,421</u>
Nonoperating Revenues (Expenses):					
Investment Income	63,733	63,733	110,910	47,177	58,669
Grants and Reimbursements	2,500	2,500	22,169	19,669	16,688
Line of Credit Proceeds	-	6,552,500	-	(6,552,500)	-
Debt Issuance Costs	-	-	-	-	(38,000)
Gain (Loss) on Disposal of Capital Assets	-	-	(434,251)	(434,251)	(38,052)
Interest Expense	(180,674)	(180,674)	(201,006)	(20,332)	(205,031)
Total Nonoperating Revenues (Expenses)	<u>(114,441)</u>	<u>6,438,059</u>	<u>(502,178)</u>	<u>(6,940,237)</u>	<u>(205,726)</u>
Income (Loss) Before Contributions and Transfers	<u>(120,194)</u>	<u>3,491,976</u>	<u>(644,709)</u>	<u>(4,136,685)</u>	<u>2,403,695</u>
Capital Contributions	-	-	959,733	959,733	2,128,859
Transfers Out	-	-	(189,302)	(189,302)	-
Transfers In	<u>389,607</u>	<u>389,607</u>	<u>389,607</u>	<u>-</u>	<u>384,084</u>
Changes in Net Position	<u>269,413</u>	<u>3,881,583</u>	<u>515,329</u>	<u>(3,366,254)</u>	<u>4,916,638</u>
Net Position at Beginning of Year	<u>158,575,190</u>	<u>158,575,190</u>	<u>158,575,190</u>	<u>-</u>	<u>153,658,552</u>
Net Position at End of Year	<u>\$ 158,844,603</u>	<u>\$ 162,456,773</u>	<u>\$ 159,090,519</u>	<u>\$ (3,366,254)</u>	<u>\$ 158,575,190</u>
Other Budgeted Expenditures:					
Capital Outlay	<u>\$ (3,160,000)</u>	<u>\$ (13,974,678)</u>	<u>\$ (4,296,975)</u>	<u>\$ 9,677,703</u>	<u>\$ (7,727,911)</u>

VILLAGE OF ORLAND PARK, ILLINOIS

Water and Sewerage Fund

Statement of Cash Flows

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018	2017
Cash Flows from Operating Activities:		
Receipts from Customers and Users	\$ 28,426,467	\$ 28,331,556
Payments to Suppliers	(24,922,484)	(19,794,636)
Payments to Employees	(1,809,807)	(1,624,721)
Net Cash Provided by Operating Activities	1,694,176	6,912,199
Cash Flows from Noncapital and Related Financing Activities:		
Transfers to Other Funds	(189,302)	-
Transfers from Other Funds	389,607	384,084
Net Cash Provided by Noncapital and Related Financing Activities	200,305	384,084
Cash Flows from Capital and Related Financing Activities:		
Payments of Bond Principal	(485,000)	(470,000)
Payments of Bond Interest	(126,350)	(143,207)
Payments of Line of Credit Interest	(554)	(40,813)
Proceeds from Line of Credit	-	27,500
Payments of Term Loan Principal	(684,000)	(228,000)
Payments of Term Loan Interest	(66,645)	(21,011)
Debt Issuance Costs	-	(38,000)
Purchase and Construction of Capital Assets	(4,005,845)	(5,414,128)
Reimbursements	22,169	16,688
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,346,225)	(6,310,971)
Cash Flows from Investing Activities:		
Investment Income Received	110,910	58,669
Investment Purchases	1,656,845	(1,417,817)
Investment Sales or Maturities	-	-
Net Cash Provided (Used) by Investing Activities	1,767,755	(1,359,148)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,683,989)	(373,836)
Cash and Cash Equivalents at Beginning of Year	2,735,938	3,109,774
Cash and Cash Equivalents at End of Year	\$ 1,051,949	\$ 2,735,938
Reconciliation to Statement of Net Position:		
Cash and Cash Equivalents	1,051,949	2,735,938
Investments	5,276,910	6,933,754
Cash and Investments	\$ 6,328,859	\$ 9,669,692

VILLAGE OF ORLAND PARK, ILLINOIS

Water and Sewerage Fund

Statement of Cash Flows (Continued)

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	<u>2018</u>	<u>2017</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash</b>		
<b>Provided by Operating Activities:</b>		
Operating Income (Loss)	\$ (142,531)	\$ 2,609,421
Adjustments to Reconcile Operating Income (Loss) to Net Cash		
Provided by Operating Activities:		
Depreciation	4,187,556	4,171,926
Changes in Assets, Liabilities and Deferrals:		
Accounts Receivable	221,749	(725,178)
Accounts Payable	(2,610,153)	731,196
Accrued Payroll	(2,281)	16,873
Deposits Payable	1,301	(201)
Other Liabilities	(30,258)	40,863
Deferred Outflows of Resources - Pensions	368,081	211,923
Deferred Inflows of Resources - Pensions	512,097	71,178
Net Pension Liability	(824,550)	(187,004)
Compensated Absences Payable	13,165	(28,798)
Net Cash Provided by Operating Activities	<u>\$ 1,694,176</u>	<u>\$ 6,912,199</u>
<b>Noncash Capital and Related Financing Activities:</b>		
Contribution of Capital Assets	\$ 959,733	\$ 2,128,859

VILLAGE OF ORLAND PARK, ILLINOIS

Water and Sewerage Fund  
Schedule of Capital Assets and Accumulated Depreciation  
For the Year Ended December 31, 2018

	A S S E T S			
	Balance January 1, 2018	Additions/ Transfers	Adjustments/ Disposals/ Transfers	Balance December 31, 2018
Land	\$ 31,650,984	\$ 263,658	\$ -	\$ 31,914,642
Land Improvements	6,324,897	-	-	6,324,897
Buildings	1,117,437	-	-	1,117,437
Water Distribution System	111,547,371	3,422,157	(267,250)	114,702,278
Storm and Sanitary System	80,079,594	1,226,958	6,179,793	87,486,345
Machinery and Equipment	1,684,425	-	(2,996)	1,681,429
Vehicles	1,519,494	34,151	-	1,553,645
Construction in Progress	7,822,176	309,783	(6,544,448)	1,587,511
Totals	<u>\$ 241,746,378</u>	<u>\$ 5,256,707</u>	<u>\$ (634,901)</u>	<u>\$ 246,368,184</u>

ACCUMULATED DEPRECIATION				
Balance January 1, 2018	Additions/ Transfers	Adjustments/ Disposals/ Transfers	Balance December 31, 2018	Net Asset Value
\$ -	\$ -	\$ -	\$ -	\$ 31,914,642
3,215,618	327,294	-	3,542,912	2,781,985
523,089	22,349	-	545,438	571,999
43,037,787	2,036,246	(136,345)	44,937,688	69,764,590
34,443,506	1,653,163	(61,310)	36,035,359	51,450,986
1,033,354	47,198	-	1,080,552	600,877
811,127	101,306	-	912,433	641,212
-	-	-	-	1,587,511
<u>\$ 83,064,481</u>	<u>\$ 4,187,556</u>	<u>\$ (197,655)</u>	<u>\$ 87,054,382</u>	<u>\$ 159,313,802</u>



# VILLAGE OF ORLAND PARK, ILLINOIS

## Commuter Parking Fund

### Statement of Net Position

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 112,832	\$ 110,146
Total Current Assets	112,832	110,146
Noncurrent Assets:		
Capital Assets:		
Land and Land Improvements	4,061,010	4,061,010
Buildings	346,500	346,500
Machinery and Equipment	335,248	380,240
Total	4,742,758	4,787,750
Less Accumulated Depreciation	(1,568,331)	(1,557,945)
Net Capital Assets	3,174,427	3,229,805
Total Assets	\$ 3,287,259	\$ 3,339,951
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	\$ 35,205	\$ 25,518
<b>NET POSITION</b>		
Net Investment in Capital Assets	\$ 3,174,427	\$ 3,229,805
Unrestricted	77,627	84,628
Total Net Position	\$ 3,252,054	\$ 3,314,433

VILLAGE OF ORLAND PARK, ILLINOIS

Commuter Parking Fund

Schedule of Revenues, Expenses and Changes in Fund Net Position - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018				2017
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Operating Revenues:					
Charges for Services:					
Permits	\$ 307,000	\$ 307,000	\$ 306,240	\$ (760)	\$ 307,479
Total Operating Revenues	307,000	307,000	306,240	(760)	307,479
Operating Expenses:					
Credit and Collection	11,829	11,829	20,305	(8,476)	12,396
Professional Services	300	300	48	252	288
Utilities, Communication, Transportation	50,550	50,550	50,315	235	46,505
Purchased Services	17,985	22,917	72,108	(49,191)	78,854
Repairs and Maintenance	164,550	175,198	149,706	25,492	165,870
Rent	6,708	6,708	6,708	-	6,708
Insurance	3,951	3,951	3,951	-	5,003
Supplies:					
General	5,100	4,648	4,208	440	763
Repairs and Maintenance	19,500	16,632	6,182	10,450	5,522
Operations	6,000	2,440	-	2,440	-
Depreciation	85,000	85,000	55,377	29,623	61,965
Total Operating Expenses	371,473	380,173	368,908	11,265	383,874
Operating Loss	(64,473)	(73,173)	(62,668)	10,505	(76,395)
Nonoperating Revenues:					
Investment Income	66	66	289	223	62
Total Nonoperating Revenues	66	66	289	223	62
Change in Net Position	(64,407)	(73,107)	(62,379)	10,728	(76,333)
Net Position at Beginning of Year	3,314,433	3,314,433	3,314,433	-	3,390,766
Net Position at End of Year	\$ 3,250,026	\$ 3,241,326	\$ 3,252,054	\$ 10,728	\$ 3,314,433

# VILLAGE OF ORLAND PARK, ILLINOIS

## Commuter Parking Fund

### Statement of Cash Flows

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018	2017
Cash Flows from Operating Activities:		
Receipts from Customers and Users	\$ 306,240	\$ 307,479
Payments to Suppliers	(303,844)	(316,149)
Net Cash Provided by (Used for) Operating Activities	2,396	(8,670)
Cash Flows from Investing Activities:		
Investment Income Received	289	62
Investment Sales or Maturities	220	(1,477)
Net Cash Provided (Used) by Investing Activities	509	(1,415)
Net Decrease in Cash and Cash Equivalents	2,905	(10,085)
Cash and Cash Equivalents at Beginning of Period	102,928	113,013
Cash and Cash Equivalents at End of Period	\$ 105,833	\$ 102,928
Reconciliation to Statement of Net Position:		
Cash and Cash Equivalents	\$ 105,833	\$ 102,928
Investments	6,999	7,218
Cash and Investments	\$ 112,832	\$ 110,146
<b>Reconciliation of Operating Loss to Net Cash     Provided by Operating Activities:</b>		
Operating Loss	\$ (62,668)	\$ (76,395)
Adjustments to Reconcile Operating Loss to Net		
Cash Provided by (Used for) Operating Activities:		
Depreciation	55,377	61,965
Changes in Assets and Liabilities:		
Accounts Payable	9,687	5,760
Net Cash Provided by (Used for) Operating Activities	\$ 2,396	\$ (8,670)

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VILLAGE OF ORLAND PARK, ILLINOIS

Commuter Parking Fund  
Schedule of Capital Assets and Accumulated Depreciation  
For the Year Ended December 31, 2018

	A S S E T S			
	Balance January 1, 2018	Additions/ Transfers	Adjustments/ Disposals/ Transfers	Balance December 31, 2018
Land	\$ 1,778,198	\$ -	\$ -	\$ 1,778,198
Land Improvements	2,282,812	-	-	2,282,812
Buildings	346,500	-	-	346,500
Equipment	380,240	-	(44,992)	335,248
Totals	<u>\$ 4,787,750</u>	<u>\$ -</u>	<u>\$ (44,992)</u>	<u>\$ 4,742,758</u>

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ACCUMULATED DEPRECIATION				
Balance January 1, 2018	Additions/ Transfers	Adjustments/ Disposals/ Transfers	Balance December 31, 2018	Net Asset Value
\$ -	\$ -	\$ -	\$ -	\$ 1,778,198
995,517	42,532	-	1,038,049	1,244,763
189,961	6,930	-	196,891	149,609
372,467	5,915	(44,991)	333,391	1,857
<u>\$ 1,557,945</u>	<u>\$ 55,377</u>	<u>\$ (44,991)</u>	<u>\$ 1,568,331</u>	<u>\$ 3,174,427</u>

## INTERNAL SERVICE FUND

*Insurance Fund* – This fund accounts for the costs associated with the Village's health, dental, vision and life insurance, workers' compensation program and the Village's comprehensive liability program. The Village is self-insured for the majority of its risk.

VILLAGE OF ORLAND PARK, ILLINOIS

Insurance Fund

Statement of Net Position

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 5,759,045	\$ 6,399,626
Receivables:		
Accounts	11,175	36,582
	<u>11,175</u>	<u>36,582</u>
Total Assets	<u>\$ 5,770,220</u>	<u>\$ 6,436,208</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Claims Payable	<u>\$ 1,992,370</u>	<u>\$ 1,508,294</u>
Total Liabilities	<u>\$ 1,992,370</u>	<u>\$ 1,508,294</u>
<b>NET POSITION</b>		
Unrestricted	<u>\$ 3,777,850</u>	<u>\$ 4,927,914</u>



VILLAGE OF ORLAND PARK, ILLINOIS

Insurance Fund

Schedule of Revenues, Expenses and Changes in Fund Net Position - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018			2017
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Operating Revenues:				
Fees for Services	\$ 8,603,492	\$ 7,947,314	\$ (656,178)	\$ 7,794,773
Reimbursements	30,000	110,256	80,256	53,028
Total Operating Revenues	8,633,492	8,057,570	(575,922)	7,847,801
Operating Expenses:				
Credit and Collection	-	21,961	(21,961)	108
Professional Services	131,377	125,830	5,547	126,387
Insurance	8,679,799	7,882,153	797,646	6,729,565
Miscellaneous	-	1,175,390	-	-
Total Operating Expenses	8,811,176	9,205,334	781,232	6,856,060
Operating Income (Loss)	(177,684)	(1,147,764)	205,310	991,741
Nonoperating Revenues:				
Investment Income	9,821	27,223	17,402	10,621
Interfund Transfer Out	-	(29,523)	(29,523)	-
Change in Net Position	(167,863)	(1,150,064)	193,189	1,002,362
Net Position at Beginning of Year	4,927,914	4,927,914	-	3,925,552
Net Position at End of Year	<u>\$ 4,760,051</u>	<u>\$ 3,777,850</u>	<u>\$ 193,189</u>	<u>\$ 4,927,914</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Insurance Fund

### Statement of Cash Flows

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018	2017
Cash flows from Operating Activities:		
Receipts from Customers and Users	\$ 1,743,889	\$ 1,494,538
Receipts from Interfund Services Provided	6,339,088	6,339,088
Payments to Suppliers	(8,721,258)	(6,872,398)
Net Cash Provided by (Used in) Operating Activities	(638,281)	961,228
Cash Flows from Noncapital and Related Financing Activities:		
Interfund Transfer Out	(29,523)	-
Net Cash Provided by Non-Capital and Related Financing Activities	(29,523)	-
Cash Flows from Investing Activities:		
Investment Income Received	27,223	10,621
Net Increase in Cash and Cash Equivalents	(640,581)	971,849
Cash and Cash Equivalents at Beginning of Period	6,399,626	5,427,777
Cash and Cash Equivalents at End of Period	\$ 5,759,045	\$ 6,399,626
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>		
Operating Income	\$ (1,147,764)	\$ 991,741
Adjustments to Reconcile Operating Income to Net Cash Provided By (Used In) Operating Activities:		
Changes in Assets and Liabilities:		
Accounts Receivable	25,407	(14,175)
Claims Payable	484,076	(16,338)
Net Cash Provided by (Used in) Operating Activities	\$ (638,281)	\$ 961,228

## FIDUCIARY FUNDS

*Police Pension Fund* – This fund accounts for the accumulation of resources to be used for the retirement annuity payments to employees on the police force at appropriate amounts and times in the future. The fund does not account for the administrative costs of the system, which are reflected in the General Fund.

*Retiree Medical and OPEB (Other Post-Employment Benefits) Trust Fund* – This fund accounts for the accumulation of resources that will be used to provide health insurance benefits to qualified retirees and their eligible dependents at appropriate amounts and times in the future.

*Special Assessments* – This fund accounts for special assessment collections and the related forwarding of the collections to the bondholders.

VILLAGE OF ORLAND PARK, ILLINOIS

Pension Trust Fund

Statement of Fiduciary Net Position

December 31, 2018

With comparative actual amounts as of December 31, 2017

	2018	2017
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 978,335	\$ 2,983,510
Accrued Interest Receivable	176,090	179,976
Due from Other Funds	3,530	9,398
Investments at Fair Value:		
Mutual Funds	44,860,932	50,249,954
U.S. Agencies	2,415,258	2,393,480
U.S. Treasuries	11,256,368	10,014,377
Corporate Bonds	15,873,905	14,796,316
Municipal Bonds	683,354	636,705
Insurance Contracts	8,324,776	7,268,167
Total Assets	<u>\$ 84,572,548</u>	<u>\$ 88,531,883</u>
<b>LIABILITIES</b>		
Accounts Payable	<u>\$ -</u>	<u>\$ 289</u>
Total Liabilities	<u>\$ -</u>	<u>289</u>
<b>NET POSITION</b>		
Restricted for Pensions	<u>\$ 84,572,548</u>	<u>\$ 88,531,594</u>

VILLAGE OF ORLAND PARK, ILLINOIS

Pension Trust Fund

Schedule of Changes in Fiduciary Net Position - Budget and Actual

For the Year Ended December 31, 2018

With comparative actual amounts for the year ended December 31, 2017

	2018			2017
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
Additions:				
Contributions:				
Employer	\$ 3,017,612	\$ 2,974,807	\$ (42,805)	\$ 3,190,585
Plan Members	1,012,922	978,773	(34,149)	957,040
Total Contributions	4,030,534	3,953,580	(76,954)	4,147,625
Investment Income (Loss):				
Net Appreciation (Depreciation) in Fair Value of Investments	-	(5,351,804)	(5,351,804)	8,134,446
Interest	1,671,788	1,978,744	306,956	1,780,942
Total Investment Income (Loss)	1,671,788	(3,373,060)	(5,044,848)	9,915,388
Less Investment Expenses	(286,300)	(142,283)	144,017	(148,273)
Net Investment Income (Loss)	1,385,488	(3,515,343)	(4,900,831)	9,767,115
Total Additions	5,416,022	438,237	(4,977,785)	13,914,740
Deductions:				
Benefits	4,199,055	4,362,722	(163,667)	4,020,114
Refunds of Contributions	15,000	7,545	7,455	99,973
Administrative Expense	31,050	27,016	4,034	21,592
Total Deductions	4,245,105	4,397,283	(152,178)	4,141,679
Change in Net Position	1,170,917	(3,959,046)	(5,129,963)	9,773,061
Net Position at Beginning of Period	88,531,594	88,531,594	-	78,758,533
Net Position at End of Period	\$ 89,702,511	\$ 84,572,548	\$ (5,129,963)	\$ 88,531,594

VILLAGE OF ORLAND PARK, ILLINOIS

Retiree Medical and OPEB Trust Fund  
Statement of Fiduciary Net Position  
December 31, 2018

	<u>2018</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	<u>\$ 1,167,991</u>
Total Assets	<u>\$ 1,167,991</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>\$ 551</u>
Total Liabilities	<u>\$ 551</u>
<b>NET POSITION</b>	
Restricted for OPEB	<u><u>\$ 1,167,440</u></u>

VILLAGE OF ORLAND PARK, ILLINOIS

Retiree Medical and OPEB Trust Fund  
Schedule of Changes in Fiduciary Net Position - Budget and Actual  
For the Year Ended December 31, 2018

	2018		
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)
Additions:			
Contributions:			
Employer Contributions to OPEB	\$ -	\$ 1,755,494	\$ 1,755,494
Employer Contributions to HRA	-	79,816	79,816
Total Contributions	-	1,835,310	1,835,310
Investment Income:			
Interest	-	378	378
Total Investment Income (Loss)	-	378	378
Total Additions	-	1,835,688	1,835,688
Deductions:			
Health Insurance Benefits	-	667,197	(667,197)
Administrative Expense	-	1,051	(1,051)
Total Deductions	-	668,248	(668,248)
Change in Net Position	-	1,167,440	1,167,440
Net Position at Beginning of Year	-	-	-
Net Position at End of Year	\$ -	\$ 1,167,440	\$ 1,167,440

VILLAGE OF ORLAND PARK, ILLINOIS

Agency Fund  
Statement of Changes in Assets and Liabilities  
December 31, 2018

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at End of Year</u>
<b>ASSETS</b>				
Cash	\$ 82,375	\$ -	\$ (60)	82,435
Special Assessment Notes Receivable	<u>4,360</u>	<u>-</u>	<u>4,360</u>	<u>-</u>
Total Assets	<u>\$ 86,735</u>	<u>\$ -</u>	<u>\$ 4,300</u>	<u>\$ 82,435</u>
<b>LIABILITIES</b>				
Due to Property Owners	<u>\$ 86,735</u>	<u>\$ -</u>	<u>\$ 4,300</u>	<u>\$ 82,435</u>



## SUPPLEMENTARY INFORMATION

VILLAGE OF ORLAND PARK, ILLINOIS

Schedule of Long-Term Debt  
General Obligation Bonds  
December 31, 2018

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 885,000	\$ 95,568	\$ 980,568
2020	490,000	66,805	556,805
2021	515,000	50,145	565,145
2022	<u>880,000</u>	<u>32,120</u>	<u>912,120</u>
Total	<u>\$ 2,770,000</u>	<u>\$ 244,638</u>	<u>\$ 3,014,638</u>

General Obligation Corporate  
Purpose Bonds - Series 2010:

Date of Issue:	February 17, 2010
Date of Maturity:	December 1, 2022
Authorized Issue:	\$18,925,000
Denomination of Bonds:	\$5,000
Interest Rates:	2.00% - 3.65%
Interest Dates:	June 1 and December 1
Principal Maturity Date:	December 1

# VILLAGE OF ORLAND PARK, ILLINOIS

## Schedule of Long-Term Debt General Obligation Bonds December 31, 2018

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<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ <u>1,400,000</u>	\$ <u>31,500</u>	\$ <u>1,431,500</u>
Total	\$ <u>1,400,000</u>	\$ <u>31,500</u>	\$ <u>1,431,500</u>

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General Obligation Corporate  
Purpose Bonds - Series 2011:

Date of Issue:	September 6, 2011
Date of Maturity:	December 1, 2019
Authorized Issue:	\$9,995,000
Denomination of Bonds:	\$5,000
Interest Rates:	2.00% - 2.50%
Interest Dates:	June 1 and December 1
Principal Maturity Date:	December 1

VILLAGE OF ORLAND PARK, ILLINOIS

Schedule of Long-Term Debt  
General Obligation Bonds  
December 31, 2018

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 775,000	\$ 115,600	\$ 890,600
2020	790,000	100,100	890,100
2021	810,000	84,300	894,300
2022	825,000	68,100	893,100
2023	845,000	51,600	896,600
2024	860,000	34,700	894,700
2025	875,000	17,500	892,500
Total	<u>\$ 5,780,000</u>	<u>\$ 471,900</u>	<u>\$ 6,251,900</u>

General Obligation Corporate  
Purpose Bonds - Series 2012A:

Date of Issue:	August 20, 2012
Date of Maturity:	December 1, 2025
Authorized Issue:	\$9,005,000
Denomination of Bonds:	\$5,000
Interest Rates:	2.00%
Interest Dates:	June 1 and December 1
Principal Maturity Date:	December 1

# VILLAGE OF ORLAND PARK, ILLINOIS

## Schedule of Long-Term Debt General Obligation Bonds December 31, 2018

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 725,000	\$ 360,625	\$ 1,085,625
2020	725,000	349,750	1,074,750
2021	7,825,000	337,063	8,162,063
2022	<u>8,025,000</u>	<u>180,562</u>	<u>8,205,562</u>
Total	<u>\$ 17,300,000</u>	<u>\$ 1,228,000</u>	<u>\$ 18,528,000</u>

General Obligation Corporate  
Purpose Bonds - Series 2012B:

Date of Issue:	December 6, 2012
Date of Maturity:	December 1, 2022
Authorized Issue:	\$18,000,000
Denomination of Bonds:	\$5,000
Interest Rates:	1.25% - 2.25%
Interest Dates:	June 1 and December 1
Principal Maturity Date:	December 1

# VILLAGE OF ORLAND PARK, ILLINOIS

## Schedule of Long-Term Debt General Obligation Bonds December 31, 2018

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 725,000	\$ 374,275	\$ 1,099,275
2020	725,000	362,675	1,087,675
2021	7,825,000	348,900	8,173,900
2022	<u>8,025,000</u>	<u>184,575</u>	<u>8,209,575</u>
Total	<u>\$ 17,300,000</u>	<u>\$ 1,270,425</u>	<u>\$ 18,570,425</u>

General Obligation Corporate  
Purpose Bonds - Series 2013A:

Date of Issue:	April 29, 2013
Date of Maturity:	December 1, 2022
Authorized Issue:	\$18,000,000
Denomination of Bonds:	\$5,000
Interest Rates:	1.25% - 2.25%
Interest Dates:	June 1 and December 1
Principal Maturity Date:	December 1

# VILLAGE OF ORLAND PARK, ILLINOIS

## Schedule of Long-Term Debt General Obligation Bonds December 31, 2018

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 100,000	\$ 190,056	\$ 290,056
2020	1,140,000	188,056	1,328,056
2021	1,175,000	165,256	1,340,256
2022	1,205,000	141,756	1,346,756
2023	1,235,000	117,657	1,352,657
2024	1,265,000	92,957	1,357,957
2025	1,305,000	64,494	1,369,494
2026	<u>1,340,000</u>	<u>33,500</u>	<u>1,373,500</u>
Total	<u>\$ 8,765,000</u>	<u>\$ 993,732</u>	<u>\$ 9,758,732</u>

General Obligation Corporate  
Purpose Bonds - Series 2013C:

Date of Issue:	April 29, 2013
Date of Maturity:	December 1, 2026
Authorized Issue:	\$9,430,000
Denomination of Bonds:	\$5,000
Interest Rates:	2.00% - 2.50%
Interest Dates:	June 1 and December 1
Principal Maturity Date:	December 1

VILLAGE OF ORLAND PARK, ILLINOIS

Schedule of Long-Term Debt  
General Obligation Bonds  
December 31, 2018

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<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 965,000	\$ 38,600	\$ 1,003,600
Total	<u>\$ 965,000</u>	<u>\$ 38,600</u>	<u>\$ 1,003,600</u>

General Obligation Corporate  
Purpose Bonds - Series 2015A:

Date of Issue:	August 17, 2015
Date of Maturity:	December 1, 2019
Authorized Issue:	\$3,600,000
Denomination of Bonds:	\$5,000
Interest Rates:	4%
Interest Dates:	June 1 and December 1
Principal Maturity Date:	December 1



VILLAGE OF ORLAND PARK, ILLINOIS

Schedule of Long-Term Debt  
General Obligation Bonds  
December 31, 2018

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 495,000	\$ 116,650	\$ 611,650
2020	510,000	106,750	616,750
2021	520,000	96,550	616,550
2022	535,000	86,150	621,150
2023	550,000	75,450	625,450
2024	555,000	64,450	619,450
2025	570,000	53,350	623,350
2026	585,000	41,950	626,950
2027	595,000	30,250	625,250
2028	615,000	15,375	630,375
Total	<u>\$ 5,530,000</u>	<u>\$ 686,925</u>	<u>\$ 6,216,925</u>

General Obligation Corporate  
Purpose Bonds - Series 2016:

Date of Issue:	May 3, 2016
Date of Maturity:	December 1, 2028
Authorized Issue:	\$6,535,000
Denomination of Bonds:	\$5,000
Interest Rates:	2.00% - 2.50%
Interest Dates:	June 1 and December 1
Principal Maturity Date:	December 1

# VILLAGE OF ORLAND PARK, ILLINOIS

## Schedule of Long-Term Debt General Obligation Bonds December 31, 2018

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 665,000	\$ 93,100	\$ 758,100
2020	665,000	59,850	724,850
2021	<u>665,000</u>	<u>26,600</u>	<u>691,600</u>
Total	<u>\$ 1,995,000</u>	<u>\$ 179,550</u>	<u>\$ 2,174,550</u>

General Obligation Corporate  
Purpose Bonds - Series 2017:

Date of Issue: September 20, 2017

Date of Maturity: December 1, 2021

Authorized Issue: \$2,645,000

Denomination of Bonds: \$5,000

Interest Rates: 4.00% - 5.00%

Interest Dates: June 1 and  
December 1

Principal Maturity Date: December 1

VILLAGE OF ORLAND PARK, ILLINOIS

Schedule of Long-Term Debt  
General Obligation Bonds  
December 31, 2018

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<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 6,735,000	\$ 1,415,974	\$ 8,150,974
2020	5,045,000	1,233,986	6,278,986
2021	19,335,000	1,108,814	20,443,814
2022	19,495,000	693,263	20,188,263
2023	2,630,000	244,707	2,874,707
2024	2,680,000	192,107	2,872,107
2025	2,750,000	135,344	2,885,344
2026	1,925,000	75,450	2,000,450
2027	595,000	30,250	625,250
2028	615,000	15,375	630,375
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 61,805,000</u>	<u>\$ 5,145,270</u>	<u>\$ 66,950,270</u>

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## STATISTICAL SECTION

# VILLAGE OF ORLAND PARK, ILLINOIS

## Statistical Section

For the Year Ended December 31, 2018

The Statistical Section of the Village of Orland Park, Illinois' Comprehensive Annual Financial Report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information. Together they report the Village's overall financial health. The statistical section is divided into five sections as follows:

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# VILLAGE OF ORLAND PARK, ILLINOIS

## Statistical Section

For the Year Ended December 31, 2018

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

# VILLAGE OF ORLAND PARK, ILLINOIS

## Net Position by Component Last Ten Fiscal Years

	2018	2017	2016	2015	2014 (2)
Governmental Activities:					
Net Investment in Capital Assets	\$ 250,004,570	\$ 243,888,642	\$ 232,354,699	\$ 214,087,068	\$ 206,012,564
Restricted for:					
Tax Increment Financing	-	-	8,187,408	-	-
Debt Service	-	-	-	-	-
Public Works	1,021,213	963,429	999,997	1,721,819	2,260,388
Employee Retirement	1,187,600	1,121,238	900,544	727,921	579,895
Capital Improvements	-	-	-	-	-
Public Safety	320,215	350,570	346,534	423,061	420,413
Special Purposes	-	-	-	-	-
Unrestricted	(33,868,931)	(15,705,718)	(29,469,451)	(16,619,372)	12,692,401
Total Governmental Activities Net Position	<u>\$ 218,664,667</u>	<u>\$ 230,618,161</u>	<u>\$ 213,319,731</u>	<u>\$ 200,340,497</u>	<u>\$ 221,965,661</u>
Business-Type Activities:					
Net Investment in Capital Assets	\$ 154,494,192	\$ 152,543,500	\$ 146,275,540	\$ 147,056,918	\$ 143,675,869
Restricted for Capital Projects	-	-	-	-	-
Unrestricted	7,848,381	9,346,123	10,773,778	7,902,085	11,912,788
Total Business-Type Activities Net Position	<u>\$ 162,342,573</u>	<u>\$ 161,889,623</u>	<u>\$ 157,049,318</u>	<u>\$ 154,959,003</u>	<u>\$ 155,588,657</u>
Primary Government:					
Net Investment in Capital Assets	\$ 404,498,762	\$ 396,432,142	\$ 378,630,239	\$ 361,143,986	\$ 349,688,433
Restricted for:					
Tax Increment Financing	-	-	8,187,408	-	-
Debt Service	-	-	-	-	-
Public Works	1,021,213	963,429	999,997	1,721,819	2,260,388
Employee Retirement	1,187,600	1,121,238	900,544	727,921	579,895
Capital Improvements	-	-	-	-	420,413
Public Safety	320,215	350,570	346,534	423,061	12,692,401
Special Purposes	-	-	-	-	-
Unrestricted	(26,020,550)	(6,359,595)	(18,695,673)	(8,717,287)	11,912,788
Total Primary Government Net Position	<u>\$ 381,007,240</u>	<u>\$ 392,507,784</u>	<u>\$ 370,369,049</u>	<u>\$ 355,299,500</u>	<u>\$ 377,554,318</u>

<sup>1</sup> 2009 was a fifteen month period.

<sup>2</sup> Comparative totals for 2014 were not restated for the implementation of GASB 68 and 71.

2013	2012	2011	2010	2009 (1)
\$ 201,732,590	\$ 195,327,235	\$ 189,167,126	\$ 185,424,222	\$ 196,453,938
-	-	-	-	-
-	-	-	-	5,186,681
1,011,246	663,765	-	-	-
393,350	389,637	-	-	-
687,304	1,598,837	-	-	18,489,435
236,810	221,517	-	-	-
-	-	2,956,773	706,449	447,960
10,617,554	12,514,169	39,741,448	43,038,071	1,956,301
<u>\$ 214,678,854</u>	<u>\$ 210,715,160</u>	<u>\$ 231,865,347</u>	<u>\$ 229,168,742</u>	<u>\$ 222,534,315</u>
\$ 143,634,413	\$ 140,537,976	\$ 141,169,939	\$ 142,159,748	\$ 141,286,328
-	-	-	-	-
13,193,757	16,712,538	13,674,272	11,942,224	13,105,825
<u>\$ 156,828,170</u>	<u>\$ 157,250,514</u>	<u>\$ 154,844,211</u>	<u>\$ 154,101,972</u>	<u>\$ 154,392,153</u>
\$ 345,367,003	\$ 335,865,211	\$ 330,337,065	\$ 327,583,970	\$ 337,740,266
-	-	-	-	-
-	-	-	-	5,186,681
1,011,246	663,765	-	-	-
393,350	389,637	-	-	-
687,304	1,598,837	-	-	18,489,435
236,810	221,517	-	-	-
-	-	2,956,773	706,449	447,960
23,811,311	29,226,707	53,415,720	54,980,295	15,062,126
<u>\$ 371,507,024</u>	<u>\$ 367,965,674</u>	<u>\$ 386,709,558</u>	<u>\$ 383,270,714</u>	<u>\$ 376,926,468</u>



# VILLAGE OF ORLAND PARK, ILLINOIS

## Change in Net Position Last Ten Fiscal Years

	2018	2017 <sup>(2)</sup>	2016	2015	2014
<b>Expenses</b>					
Governmental Activities:					
General Government	\$ 15,007,842	\$ 16,926,953	\$ 13,606,945	\$ 12,938,655	\$ 10,960,487
Economic Development	-	-	-	-	-
Public Safety	24,119,429	22,750,243	23,608,182	22,165,671	18,723,410
Planning and Development	3,301,943	3,748,274	3,514,041	3,116,908	2,793,054
Public Works	14,656,077	21,027,415	15,871,145	14,244,380	16,617,336
Culture and Recreation	15,006,913	14,590,097	11,432,748	11,261,807	10,818,108
Interest	1,748,996	2,192,891	2,547,798	2,913,105	2,760,199
Total Governmental Activities	73,841,200	81,235,873	70,580,859	66,640,526	62,672,594
Business-type Activities:					
Water and Sewerage	28,982,506	26,728,396	26,294,834	26,225,060	24,070,796
Parking	368,908	383,874	377,274	396,690	331,570
Total Business-Type Activities	29,351,414	27,112,270	26,672,108	26,621,750	24,402,366
Total Primary Government Expenses	<u>\$ 103,192,614</u>	<u>\$ 108,348,143</u>	<u>\$ 97,252,967</u>	<u>\$ 93,262,276</u>	<u>\$ 87,074,960</u>
<b>Program Revenues:</b>					
Governmental Activities:					
Charges for Services:					
General Government	\$ 4,102,496	\$ 4,546,023	\$ 2,880,730	\$ 3,896,473	\$ 2,687,954
Public Safety	1,818,407	1,993,050	1,674,388	1,905,563	1,951,913
Planning and Development	1,671,369	1,934,769	1,437,883	1,438,195	1,086,470
Public Works	3,593,328	1,937,584	2,253,680	2,333,868	2,083,534
Culture and Recreation	6,635,578	6,567,812	4,149,365	4,050,767	3,871,685
Operating Grants and Contributions	703,751	2,376,505	2,566,016	4,726,981	2,341,351
Capital Grants and Contributions	1,729,119	8,651,466	11,601,427	541,485	557,644
Total Governmental Activities Program Revenue	20,254,048	28,007,209	26,563,489	18,893,332	14,580,551
Business-type Activities:					
Charges for Services:					
Water and Sewerage	28,204,718	29,056,734	26,472,325	23,342,191	21,494,912
Parking	306,240	307,479	321,720	341,394	293,143
Capital Grants and Contributions	959,733	2,128,859	1,499,526	2,344,624	772,891
Total Business-Type Activities Program Revenue	29,470,691	31,493,072	28,293,571	26,028,209	22,560,946
Total Primary Government Program Revenue	<u>\$ 49,724,739</u>	<u>\$ 59,500,281</u>	<u>\$ 54,857,060</u>	<u>\$ 44,921,541</u>	<u>\$ 37,141,497</u>

2013	2012	2011	2010	2009(1)
\$ 12,111,670	\$ 12,589,219	\$ 10,159,750	\$ 8,634,503	\$ 13,280,518
-	24,770,000	-	-	-
19,158,028	18,115,200	17,322,696	17,480,526	20,753,302
3,111,509	2,718,444	2,147,358	2,360,732	3,648,775
14,301,541	15,504,851	23,300,530	15,710,822	17,366,700
11,159,057	11,400,355	10,417,017	10,314,626	12,881,905
3,964,426	2,549,925	2,698,321	2,688,822	4,301,548
63,806,231	87,647,994	66,045,672	57,190,031	72,232,748
23,840,229	21,721,357	20,509,703	20,725,898	24,783,017
458,905	414,361	437,401	394,616	453,477
24,299,134	22,135,718	20,947,104	21,120,514	25,236,494
\$ 88,105,365	\$ 109,783,712	\$ 86,992,776	\$ 78,310,545	\$ 97,469,242
\$ 3,702,039	\$ 2,562,349	\$ 3,428,101	\$ 3,754,141	\$ 5,312,600
1,874,672	1,879,236	1,727,709	1,472,871	1,910,254
627,212	1,459,376	1,038,541	838,893	725,377
2,015,621	1,714,374	1,998,979	225,793	154,095
3,979,752	3,985,248	3,873,869	4,233,401	4,345,476
1,922,368	3,883,166	6,715,486	2,459,900	4,300,090
1,419,550	1,244,502	2,310,077	4,259,779	1,914,190
15,541,214	16,728,251	21,092,762	17,244,778	18,662,082
21,678,443	21,448,269	18,986,604	18,745,926	22,278,508
236,760	231,159	236,368	239,260	314,179
1,629,103	2,264,206	2,023,272	1,389,901	1,216,277
23,544,306	23,943,634	21,246,244	20,375,087	23,808,964
\$ 39,085,520	\$ 40,671,885	\$ 42,339,006	\$ 37,619,865	\$ 42,471,046

# VILLAGE OF ORLAND PARK, ILLINOIS

## Change in Net Position Last Ten Fiscal Years

	2018	2017 <sup>(2)</sup>	2016	2015	2014
<b>Net (Expense) Revenue:</b>					
Governmental Activities	\$ (53,587,152)	\$ (53,228,664)	\$ (44,017,370)	\$ (47,747,194)	\$ (48,092,043)
Business-Type Activities	119,277	4,380,802	1,621,463	(593,541)	(1,841,420)
Total Primary Government	<u>\$ (53,467,875)</u>	<u>\$ (48,847,862)</u>	<u>\$ (42,395,907)</u>	<u>\$ (48,340,735)</u>	<u>\$ (49,933,463)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Taxes:					
Property	\$ 14,941,691	\$ 15,097,359	\$ 14,984,414	\$ 14,281,022	\$ 14,032,710
State Sales	9,838,147	9,781,206	30,850,340	30,790,645	30,108,685
Other	1,733,105	1,564,426	5,470,271	6,100,577	5,431,541
Unrestricted Intergovernmental	26,180,563	25,429,474	1,436,830	1,329,995	1,179,403
Investment Income	713,012	1,198,916	2,354,885	2,400,463	1,519,272
Other	2,005,961	17,839,797	2,264,901	2,319,067	3,468,224
Transfers	(200,305)	(384,084)	(365,037)	(366,182)	(360,985)
Total Governmental Activities	<u>55,212,174</u>	<u>70,527,094</u>	<u>56,996,604</u>	<u>56,855,587</u>	<u>55,378,850</u>
Business-Type Activities:					
Investment Income	111,199	58,731	61,785	39,106	14,587
Miscellaneous	22,169	16,688	42,030	2,455	226,335
Transfers	200,305	384,084	365,037	366,182	360,985
Total Business-Type Activities	<u>333,673</u>	<u>459,503</u>	<u>468,852</u>	<u>407,743</u>	<u>601,907</u>
Total Primary Government	<u>\$ 55,545,847</u>	<u>\$ 70,986,597</u>	<u>\$ 57,465,456</u>	<u>\$ 57,263,330</u>	<u>\$ 55,980,757</u>
<b>Change in Net Position</b>					
Governmental Activities	\$ 1,625,022	\$ 17,298,430	\$ 12,979,234	\$ 9,108,393	\$ 7,286,807
Business-Type Activities	452,950	4,840,305	2,090,315	(185,798)	(1,239,513)
Total Primary Government	<u>\$ 2,077,972</u>	<u>\$ 22,138,735</u>	<u>\$ 15,069,549</u>	<u>\$ 8,922,595</u>	<u>\$ 6,047,294</u>

Note: <sup>1</sup> 2009 was a fifteen month period.

<sup>2</sup> Comparative totals for 2017 were not restated for the implementation of GASB 75.

2013	2012	2011	2010	2009(1)
\$ (48,265,017)	\$ (70,919,743)	\$ (44,952,910)	\$ (39,945,253)	\$ (53,570,666)
(754,828)	1,807,916	299,140	(745,427)	(1,427,530)
<u>\$ (49,019,845)</u>	<u>\$ (69,111,827)</u>	<u>\$ (44,653,770)</u>	<u>\$ (40,690,680)</u>	<u>\$ (54,998,196)</u>
\$ 13,923,854	\$ 13,969,846	\$ 13,801,909	\$ 12,872,177	\$ 13,848,972
29,215,671	28,048,914	26,857,654	26,534,913	32,871,532
5,296,861	5,138,791	4,620,477	4,558,624	5,942,428
1,074,259	1,169,106	671,367	906,315	1,054,264
581,246	180,695	285,949	360,044	576,535
2,440,475	1,816,083	1,753,732	1,566,303	1,921,189
(303,655)	(553,879)	(341,573)	(275,237)	-
<u>52,228,711</u>	<u>49,769,556</u>	<u>47,649,515</u>	<u>46,523,139</u>	<u>56,214,920</u>
26,863	40,545	101,526	180,009	329,859
1,966	3,963	-	-	-
303,655	553,879	341,573	275,237	-
<u>332,484</u>	<u>598,387</u>	<u>443,099</u>	<u>455,246</u>	<u>329,859</u>
<u>\$ 52,561,195</u>	<u>\$ 50,367,943</u>	<u>\$ 48,092,614</u>	<u>\$ 46,978,385</u>	<u>\$ 56,544,779</u>
\$ 3,963,694	\$ (21,150,187)	\$ 2,696,605	\$ 6,577,885	\$ 2,644,254
(422,344)	2,406,303	742,239	(290,181)	(1,097,671)
<u>\$ 3,541,350</u>	<u>\$ (18,743,884)</u>	<u>\$ 3,438,844</u>	<u>\$ 6,287,704</u>	<u>\$ 1,546,583</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Fund Balances of Governmental Funds Last Ten Fiscal Years As of December 31, 2018

	2018 <sup>(2)</sup>	2017 <sup>(2)</sup>	2016 <sup>(2)</sup>	2015 <sup>(2)</sup>
General Fund:				
Reserved:	\$ -	\$ -	\$ -	\$ -
Unreserved:				
Nonspendable	15,031,989	14,842,092	14,367,721	14,159,326
Restricted	1,187,600	1,121,238	900,544	727,921
Assigned	575,946	996,127	1,688,214	1,678,974
Unassigned <sup>(3)</sup>	14,888,717	14,317,759	18,784,095	20,802,333
Total General Fund	<u>\$ 31,684,252</u>	<u>\$ 31,277,216</u>	<u>\$ 35,740,574</u>	<u>\$ 37,368,554</u>
All Other Governmental Funds:				
Reserved:	\$ -	\$ -	\$ -	\$ -
Unreserved:				
Special Revenue Funds	-	-	-	-
Capital Project Fund	-	-	-	-
Debt Service	-	-	-	-
Nonspendable	167,726	8,827	271,280	280,739
Restricted	9,054,610	9,901,109	9,533,939	18,379,226
Committed	41,274,151	43,918,865	43,003,376	36,208,507
Assigned	6,140,280	5,129,504	6,578,483	8,910,123
Unassigned <sup>(3)</sup>	(28,058,681)	(27,674,980)	(17,722,345)	(14,433,180)
Total All Other Governmental Funds	<u>\$ 28,578,086</u>	<u>\$ 31,283,325</u>	<u>\$ 41,664,733</u>	<u>\$ 49,345,415</u>
Total Primary Governmental Funds	<u>\$ 60,262,338</u>	<u>\$ 62,560,541</u>	<u>\$ 77,405,307</u>	<u>\$ 86,713,969</u>

Note <sup>1</sup> 2009 was a fifteen month period.

<sup>2</sup> Statement No. 54 of the GASB was implemented at December 31, 2010.

<sup>3</sup> For 2008 and 2009, the "unassigned" amounts represent unreserved and undesignated fund balance amounts.

2014 <sup>(2)</sup>	2013 <sup>(2)</sup>	2012 <sup>(2)</sup>	2011 <sup>(2)</sup>	2010 <sup>(2)</sup>	2009 <sup>(1)</sup>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,024,450
38,360,280	33,601,152	6,271,710	53,579	157,202	-
579,895	393,350	389,637	-	78,371	-
1,668,821	1,658,252	1,647,633	1,652,493	1,660,402	-
11,790,486	7,709,200	(2,044,470)	23,934,930	22,678,082	12,349,126
<u>\$ 52,399,482</u>	<u>\$ 43,361,954</u>	<u>\$ 6,264,510</u>	<u>\$ 25,641,002</u>	<u>\$ 24,574,057</u>	<u>\$ 25,373,576</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540,885
-	-	-	-	-	(2,508,667)
-	-	-	-	-	18,489,435
-	-	-	-	-	(1,968,089)
7,857	3,348	28	8,125	18,104	-
2,680,801	1,935,360	2,484,119	2,956,773	2,515,892	-
31,593,277	25,988,611	21,445,073	-	-	-
2,922,599	7,672,882	10,215,693	18,309,346	20,267,564	-
(10,510,230)	(7,969,306)	(5,474,026)	(4,263,554)	(3,211,869)	-
<u>\$ 26,694,304</u>	<u>\$ 27,630,895</u>	<u>\$ 28,670,887</u>	<u>\$ 17,010,690</u>	<u>\$ 19,589,691</u>	<u>\$ 14,553,564</u>
<u>\$ 79,093,786</u>	<u>\$ 70,992,849</u>	<u>\$ 34,935,397</u>	<u>\$ 42,651,692</u>	<u>\$ 44,163,748</u>	<u>\$ 39,927,140</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years As of December 31, 2018

	2018	2017	2016	2015
Revenues:				
Taxes	\$ 26,064,213	\$ 26,434,814	\$ 46,356,614	\$ 45,330,800
Licenses and Permits	2,139,044	2,883,200	3,141,593	4,106,135
Intergovernmental	30,264,973	29,471,620	9,548,911	12,280,721
Charges for Services	11,056,107	10,589,606	7,681,612	7,515,082
Investment Income	1,128,225	2,139,983	2,189,513	2,090,608
Fines and Forfeitures	1,265,451	1,271,858	1,080,008	1,292,186
Miscellaneous	2,077,374	17,917,045	11,780,067	2,428,560
Total Revenues	<u>73,995,387</u>	<u>90,708,126</u>	<u>81,778,318</u>	<u>75,044,092</u>
Expenditures:				
Current:				
General Government	15,237,687	14,060,958	12,870,198	12,286,795
Public Safety	20,594,737	20,813,630	19,889,379	19,232,932
Planning and Development	3,246,322	3,586,150	3,279,743	3,096,445
Public Works	9,200,311	14,898,474	10,139,963	8,933,600
Culture and Recreation	13,281,902	12,759,002	9,800,756	9,852,429
Capital Outlay	5,858,739	6,875,255	23,519,997	6,536,504
Debt Service:				
Principal	8,301,125	38,679,531	9,604,493	13,938,450
Interest and Fiscal Charges	1,673,785	2,035,523	2,295,414	2,443,082
Bond Issuance Costs	-	75,477	-	143,942
Total Expenditures	<u>77,394,608</u>	<u>113,784,000</u>	<u>91,399,943</u>	<u>76,464,179</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,399,221)</u>	<u>(23,075,874)</u>	<u>(9,621,625)</u>	<u>(1,420,087)</u>

2014	2013	2012	2011	2010	2009 <sup>(1)</sup>
\$ 44,684,299	\$ 43,747,532	\$ 42,507,470	\$ 41,279,756	\$ 39,780,138	\$ 48,170,495
2,532,672	3,618,574	2,424,645	3,466,645	2,183,190	3,208,359
9,152,221	8,511,532	10,304,388	12,276,862	8,250,043	11,719,886
6,967,611	6,872,706	6,505,943	6,565,335	6,432,101	7,334,170
1,839,318	900,064	765,662	753,729	764,608	948,498
1,359,391	1,304,180	1,312,311	1,108,764	1,039,042	1,320,304
3,563,776	2,618,768	1,992,505	1,930,154	1,944,493	1,954,335
<u>70,099,288</u>	<u>67,573,356</u>	<u>65,812,924</u>	<u>67,381,245</u>	<u>60,393,615</u>	<u>74,656,047</u>
11,335,908	12,107,030	12,274,062	10,346,897	8,459,539	13,171,263
18,537,062	18,675,136	17,740,038	17,201,639	16,098,999	19,891,722
2,864,818	3,089,046	2,714,976	2,234,422	2,270,118	3,611,646
10,576,923	8,346,116	9,617,807	17,328,128	8,800,246	8,404,489
9,702,591	9,543,105	9,925,158	8,642,054	8,473,914	10,698,589
4,670,313	6,536,190	12,094,694	4,834,201	3,579,943	3,237,789
7,364,940	7,217,462	11,843,662	5,525,000	5,385,000	9,440,000
2,549,546	2,415,928	2,272,189	2,440,231	2,672,007	5,195,443
-	408,500	468,002	156,863	193,363	41,504
<u>67,602,101</u>	<u>68,338,513</u>	<u>78,950,588</u>	<u>68,709,435</u>	<u>55,933,129</u>	<u>73,692,445</u>
<u>2,497,187</u>	<u>(765,157)</u>	<u>(13,137,664)</u>	<u>(1,328,190)</u>	<u>4,460,486</u>	<u>963,602</u>



# VILLAGE OF ORLAND PARK, ILLINOIS

## Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years As of December 31, 2018

	2018	2017	2016	2015
Other Financing Sources (Uses):				
Transfers In	\$ 22,394,169	\$ 47,927,039	\$ 12,121,997	\$ 14,791,782
Transfers Out	(22,564,951)	(48,311,123)	(12,487,034)	(15,157,964)
General Obligation Bonds Issued	-	2,645,000	-	4,475,000
Line of Credit Proceeds	1,271,800	5,723,500	678,000	4,651,000
Premium on Debt Issuance	-	246,692	-	280,452
Seller Financed Capital Purchase	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	1,101,018	8,231,108	312,963	9,040,270
Special Item:				
Payment to Developer for Redevelopment Project Costs	-	-	-	-
Net Change in Fund Balances	\$ (2,298,203)	\$ (14,844,766)	\$ (9,308,662)	\$ 7,620,183
Debt Service as a Percentage of Non-Capital Expenditures	14.3%	38.6%	17.7%	23.9%

Note: <sup>1</sup> 2009 was a fifteen month period.

2014	2013	2012	2011	2010	2009 <sup>(1)</sup>
\$ 9,307,676	\$ 10,070,573	\$ 23,429,711	\$ 13,145,129	\$ 16,369,981	\$ 18,236,543
(9,668,661)	(10,349,183)	(23,575,000)	(13,486,702)	(16,823,712)	(18,191,723)
-	29,430,000	34,225,000	9,995,000	18,925,000	7,785,000
5,964,735	16,957,758	-	-	-	-
-	267,515	437,126	233,182	477,449	108,040
-	-	4,750,000	-	-	-
-	(9,554,054)	(9,075,468)	(10,070,475)	(19,172,600)	(7,815,928)
5,603,750	36,822,609	30,191,369	(183,866)	(223,882)	121,932
-	-	(24,770,000)	-	-	-
\$ 8,100,937	\$ 36,057,452	\$ (7,716,295)	\$ (1,512,056)	\$ 4,236,604	\$ 1,085,534
16.1%	16.4%	22.1%	12.9%	15.8%	20.9%

# VILLAGE OF ORLAND PARK, ILLINOIS

## Governmental Activities Tax Revenues by Source Last Ten Fiscal Years December 31, 2018

Fiscal Year	Property Tax	Sales Tax	Other	Inter- governmental	Total
2009 <sup>(1)</sup>	13,848,972	32,871,532	1,054,264	5,942,428	53,717,196
2010	12,872,177	26,534,913	906,315	4,558,624	44,872,029
2011	13,801,909	26,857,654	671,367	4,620,477	45,951,407
2012	13,969,846	28,048,914	1,169,106	5,138,791	48,326,657
2013	13,923,854	29,215,672	1,074,259	5,296,861	49,510,646
2014	14,032,710	30,108,685	1,179,403	5,431,541	50,752,339
2015	14,281,022	30,790,645	1,329,995	6,100,577	52,502,239
2016	14,984,414	30,850,340	1,436,830	5,470,271	52,741,855
2017 <sup>(2)</sup>	15,097,359	9,781,206	1,564,426	25,429,474	51,872,465
2018 <sup>(2)</sup>	14,941,691	9,838,147	1,733,105	26,180,616	52,693,559

Note: <sup>(1)</sup> 2009 was a fifteen month period.

<sup>(2)</sup> State sales tax has been classified as an intergovernmental revenue source

# VILLAGE OF ORLAND PARK, ILLINOIS

## General Governmental Tax Revenues by Source Last Ten Fiscal Years December 31, 2018

Fiscal Year	Property Tax	Sales Tax	Income Tax	Motor Fuel Tax	Total
2009 <sup>(1)</sup>	14,781,196	32,871,532	6,996,692	2,018,087	56,667,507
2010	12,851,996	26,534,913	5,464,939	1,820,402	46,672,250
2011	13,941,604	26,857,654	5,291,844	1,750,265	47,841,367
2012	13,931,947	28,048,914	6,307,906	1,680,478	49,969,245
2013	13,971,119	29,215,675	6,371,121	1,697,041	51,254,956
2014	14,066,069	30,108,685	6,610,944	1,972,055	52,757,753
2015	14,068,433	30,790,645	7,430,572	1,438,286	53,727,935
2016	15,096,850	30,850,341	6,907,101	1,495,885	54,350,177
2017	15,010,206	30,016,709	6,758,396	1,472,862	53,258,173
2018	14,638,805	30,542,803	7,209,066	1,527,317	53,917,991

Note: <sup>1</sup> 2009 was a fifteen month period.  
Includes General, Special Revenue, Debt Service Funds and Component Units.

## VILLAGE OF ORLAND PARK, ILLINOIS

### State Sales Tax by Category Last Ten Years

	2018	2017	2016	2015
General Merchandise	\$ 1,951,323	\$ 2,135,021	\$ 2,259,682	\$ 2,424,101
Food	1,937,783	1,823,251	1,741,789	1,552,771
Drinking and Eating Places	2,237,156	2,111,321	2,097,700	2,060,873
Apparel	1,538,453	1,571,498	1,688,159	1,729,618
Furniture, Household and Radio	2,075,508	2,028,110	2,282,430	2,295,082
Lumber, Building and Hardware	631,517	620,965	615,304	633,858
Automotive and Filling Stations	6,340,304	5,880,114	6,061,969	6,079,686
Drugs and Miscellaneous Retail	2,704,981	2,860,638	2,859,281	2,714,254
Agriculture and All Others	1,030,203	976,441	875,992	896,238
Manufacturers	257,428	228,145	241,138	238,194
Total	<u>\$ 20,704,656</u>	<u>\$ 20,235,504</u>	<u>\$ 20,723,444</u>	<u>\$ 20,624,675</u>
Village Direct Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Illinois Department of Revenue

Notes: Beginning in 1998 Gross Receipts include both Cook and Will County 1% municipal sales tax. Amounts reflect sales tax collected between January 1 and December 31. Amounts do not include home rule sales tax.

2014	2013	2012	2011	2010	2009
\$ 2,377,153	\$ 2,444,777	\$ 2,163,069	\$ 2,232,131	\$ 2,242,874	\$ 2,341,836
1,552,771	1,508,259	1,427,767	1,191,524	1,203,589	1,283,277
2,060,873	2,023,503	1,918,821	1,755,288	1,637,071	1,583,661
1,729,618	1,790,502	1,853,290	1,864,421	1,777,174	1,656,164
2,295,082	2,200,166	2,250,630	2,064,244	1,892,618	1,947,524
633,858	619,240	708,554	558,849	509,861	556,839
6,079,686	5,779,743	5,272,886	5,074,833	4,517,950	4,266,538
2,714,254	2,750,509	2,753,377	2,799,674	2,847,996	2,794,448
896,238	769,625	690,540	661,492	645,955	692,472
238,194	209,805	189,885	186,520	158,734	116,179
<u>\$ 20,096,128</u>	<u>\$ 19,228,819</u>	<u>\$ 18,388,975</u>	<u>\$ 17,433,822</u>	<u>\$ 17,238,938</u>	<u>\$ 16,673,264</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

## VILLAGE OF ORLAND PARK, ILLINOIS

### Direct and Overlapping Sales Tax Rates Last Ten Years

Fiscal Year	Village Direct Rate	State Rate	Cook County Rate	Village Home Rule Sales Tax <sup>1</sup>	Cook County Home Rule Sales Tax	Regional Transportation Authority Rate	Total Direct Rate
2009	1.00%	5.00%	0.25%	0.75%	1.75%	1.00%	9.75%
2010	1.00%	5.00%	0.25%	0.75%	1.25%	1.00%	9.25%
2011	1.00%	5.00%	0.25%	0.75%	1.25%	1.00%	9.25%
2012	1.00%	5.00%	0.25%	0.75%	1.00%	1.00%	9.00%
2013	1.00%	5.00%	0.25%	0.75%	0.75%	1.00%	8.75%
2014	1.00%	5.00%	0.25%	0.75%	0.75%	1.00%	8.75%
2015	1.00%	5.00%	0.25%	0.75%	1.75%	1.00%	9.75%
2016	1.00%	5.00%	0.25%	0.75%	1.75%	1.00%	9.75%
2017	1.00%	5.00%	0.25%	0.75%	1.75%	1.00%	9.75%
2018	1.00%	5.00%	0.25%	0.75%	1.75%	1.00%	9.75%

Source: Illinois Department of Revenue

Note: The above tax rates are for General Merchandise.

<sup>1</sup> The Home Rule Sales Tax became effective January 1, 2002.

## VILLAGE OF ORLAND PARK, ILLINOIS

### Sales Tax Receipts Last Ten Fiscal Years

Fiscal Year	Village Share/ State Sales Tax Receipts	% Change from Preceding Year	Home-Rule Sales Tax Receipts	% Change from Preceding Year	Total Sales Tax Receipts	% Change from Preceding Year
2009 <sup>(1)</sup>	16,673,265	-8.57	8,962,387	-8.08	25,635,652	-8.40
2010	17,238,954	3.39	9,295,959	3.72	26,534,913	3.51
2011	17,473,822	1.36	9,383,832	0.95	26,857,654	1.22
2012	18,388,975	5.24	9,659,938	2.94	28,048,913	4.44
2013	19,228,819	4.57	9,986,856	3.38	29,215,674	4.16
2014	20,096,128	4.51	10,012,557	0.26	30,108,685	3.06
2015	20,624,675	2.63	10,165,970	1.53	30,790,645	2.26
2016	20,723,444	0.48	10,126,897	-0.38	30,850,341	0.19
2017	20,235,504	-2.35	9,781,205	-3.41	30,016,709	-2.70
2018	20,704,656	2.32	9,838,147	0.58	30,542,803	1.75

(1) 2009 was a 15 month period, however a 12 month period was used for comparative purposes.



# VILLAGE OF ORLAND PARK, ILLINOIS

## State Sales Tax Receipts by Month Earned Last Three Fiscal Years

Month	Fiscal Year Ended 12/31/18	Fiscal Year Ended 12/31/17	Fiscal Year Ended 12/31/16	Percentage Change From Preceding Year		
				FY 2018	FY 2017	FY 2016
January	\$ 1,449,608	\$ 1,400,559	\$ 1,428,431	3.50 %	-1.95 %	2.29 %
February	1,387,010	1,447,849	1,507,530	-4.20	-3.96	7.79
March	1,766,595	1,717,574	1,780,519	2.85	-3.54	1.99
April	1,618,019	1,598,563	1,576,680	1.22	1.39	-2.25
May	1,773,354	1,726,712	1,759,905	2.70	-1.89	0.91
June	1,835,726	1,764,078	1,805,932	4.06	-2.32	3.13
July	1,716,980	1,604,837	1,637,294	6.99	-1.98	-3.17
August	1,848,826	1,786,190	1,831,406	3.51	-2.47	-1.45
September	1,646,603	1,602,596	1,692,284	2.75	-5.30	-1.07
October	1,660,290	1,568,845	1,600,428	5.83	-1.97	-5.80
November	1,805,575	1,755,333	1,800,541	2.86	-2.51	4.42
December	2,196,070	2,262,368	2,302,494	-2.93	-1.74	0.43
	<u>\$ 20,704,656</u>	<u>\$ 20,235,504</u>	<u>\$ 20,723,444</u>	<u>2.32 %</u>	<u>-2.35 %</u>	<u>0.48 %</u>

Source: Village Records

# VILLAGE OF ORLAND PARK, ILLINOIS

## Home Rule Sales Tax Receipts by Month Earned Last Three Fiscal Years

Month	Fiscal Year Ended 12/31/18	Fiscal Year Ended 12/31/17	Fiscal Year Ended 12/31/16	Percentage Change From Preceding Year		
				FY 2018	FY 2017	FY 2016
January	\$ 677,428	\$ 637,405	\$ 674,617	6.28 %	-5.52 %	-0.40 %
February	660,273	688,335	712,962	-4.08	-3.45	4.97
March	834,776	844,606	862,193	-1.16	-2.04	1.58
April	759,722	780,147	765,019	-2.62	1.98	-0.36
May	845,963	820,463	841,623	3.11	-2.51	-0.37
June	885,050	859,203	907,281	3.01	-5.30	3.23
July	800,638	757,618	792,094	5.68	-4.35	-1.02
August	843,017	818,957	853,813	2.94	-4.08	-1.50
September	773,244	767,485	818,449	0.75	-6.23	-2.62
October	765,808	749,537	770,287	2.17	-2.69	-7.81
November	874,858	872,151	890,839	0.31	-2.10	2.48
December	1,117,370	1,185,298	1,237,720	-5.73	-4.24	-1.53
	<u>\$ 9,838,147</u>	<u>\$ 9,781,205</u>	<u>\$ 10,126,897</u>	<u>0.58 %</u>	<u>-3.41 %</u>	<u>-0.38 %</u>

Source: Village Records

## VILLAGE OF ORLAND PARK, ILLINOIS

### Sales Tax Revenue - Top Ten Illinois Communities Municipal Sales Tax For the Year Ended December 31, 2018

Municipality	Rank	Sales Tax Receipts	2010 Census Population	Dollars per Capita
Chicago	1	\$ 295,788,853	2,695,598	\$ 110
Naperville	2	34,266,474	141,853	242
Schaumburg	3	32,714,920	74,227	441
Springfield	4	28,329,649	116,250	244
Rockford	5	24,887,573	152,871	163
Joliet	6	23,211,956	147,433	157
Mount Prospect	7	22,826,314	54,167	421
Aurora	8	22,083,049	197,899	112
Peoria	9	22,004,650	115,007	191
Orland Park	10	20,704,656	56,767	365

Source: Illinois Department of Revenue

# VILLAGE OF ORLAND PARK, ILLINOIS

## Assessed Value and Estimated Actual Value of Taxable Property Last Ten Tax Levy Years

Tax Levy Year	Real Property		Ratio of Equalized Assessed Valuation to Estimated Actual Value	Direct Tax Rate <sup>1</sup>	Equalization Factor <sup>2</sup>
	Equalized Assessed Valuation	Estimated Actual Value			
2008	2,721,312,350	8,163,937,050	0.3333	0.478	2.9786
2009	2,795,472,962	8,386,418,886	0.3333	0.459	3.3701
2010	2,768,799,933	8,306,399,799	0.3333	0.497	3.3000
2011	2,365,656,244	7,096,968,732	0.3333	0.589	2.9706
2012	2,183,274,053	6,549,822,159	0.3333	0.638	2.8056
2013	2,063,847,959	6,549,822,159	0.3333	0.675	2.6621
2014	2,010,105,825	6,030,317,475	0.3333	0.693	2.7253
2015	1,952,036,822	5,856,110,466	0.3333	0.714	2.6685
2016	2,052,829,859	6,158,489,577	0.3333	0.679	2.8032
2017	2,340,998,574	7,022,995,722	0.3333	0.595	2.9627

Source: Office of the Cook and Will County Clerks

Note: <sup>1</sup> Per \$100 of Assessment for Cook County

<sup>2</sup> Cook County Equalization Factor (Will County Equalization Factor is 1.0)

## VILLAGE OF ORLAND PARK, ILLINOIS

### Property Tax Rates per \$100 of Assessed Valuation Direct and Overlapping Governments Last Ten Fiscal Years

Tax Levy Year	2017	2016	2015	2014	2013	2012
<b>Cook County:</b>						
Tax Rates <sup>1</sup>						
Village of Orland Park	0.595	0.679	0.714	0.693	0.675	0.638
Cook County:						
General	0.496	0.533	0.552	0.568	0.560	0.531
Forest Preserve	0.062	0.063	0.069	0.069	0.069	0.063
Consolidated Elections	0.031	0.000	0.034	0.000	0.031	0.000
Bremen Township	0.081	0.087	0.089	0.085	0.078	0.070
Bremen General Assistance	0.018	0.019	0.019	0.018	0.016	0.014
Bremen Road and Bridge	0.053	0.057	0.058	0.055	0.050	0.045
Orland Township	0.066	0.072	0.075	0.073	0.070	0.066
Orland General Assistance	0.006	0.006	0.007	0.006	0.007	0.007
Orland Road and Bridge	0.035	0.039	0.041	0.040	0.039	0.037
Palos Township	0.060	0.068	0.070	0.066	0.063	0.057
Palos General Assistance	0.008	0.008	0.008	0.007	0.006	0.005
Palos Road and Bridge	0.047	0.054	0.055	0.052	0.049	0.046
South Cook Mosquito Abate. District	0.016	0.017	0.017	0.017	0.016	0.014
Metropolitan Water						
Reclamation District	0.402	0.406	0.426	0.430	0.417	0.370
Orland Fire Protection District	1.160	1.292	1.343	1.296	1.238	1.127
Palos Fire Protection District	1.058	1.215	1.255	1.201	1.153	1.047
Orland Park Public Library	0.307	0.345	0.355	0.339	0.303	0.279
Mokena Fire Protection District	1.009	1.009	1.026	1.010	0.969	0.917
Tinley Park Park District	0.475	0.522	0.534	0.521	0.493	0.455
School Districts:						
School District #118	2.714	3.106	3.212	3.133	2.989	2.743
School District #135	2.979	3.318	3.425	3.286	3.187	3.212
School District #140	4.488	5.119	5.304	5.135	4.779	4.399
School District #146	5.474	5.943	6.125	5.906	5.456	5.041
Consolidated High School #230	2.287	2.778	2.879	2.770	2.641	2.438
Moraine Valley Comm. College #524	0.365	0.406	0.419	0.403	0.375	0.346

Data Source: Cook County Clerk

Notes: <sup>1</sup> Property tax rates are per \$100 of assessed valuation

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
0.589	0.497	0.459	0.478
0.462	0.423	0.394	0.415
0.058	0.051	0.049	0.051
0.025	0.000	0.021	0.000
0.061	0.051	0.049	0.049
0.012	0.009	0.008	0.008
0.039	0.032	0.031	0.031
0.061	0.052	0.052	0.054
0.007	0.006	0.006	0.000
0.034	0.029	0.029	0.030
0.050	0.040	0.039	0.039
0.005	0.004	0.004	0.004
0.042	0.033	0.032	0.032
0.012	0.010	0.009	0.009
0.320	0.274	0.261	0.252
1.050	0.879	0.837	0.851
0.709	0.557	0.544	0.511
0.255	0.212	0.203	0.205
0.845	0.778	0.637	0.593
0.411	0.359	0.353	0.351
2.457	2.011	1.983	2.052
2.874	2.467	2.377	2.410
3.910	3.710	3.564	3.654
4.558	3.742	3.650	3.741
2.180	1.812	1.764	1.801
0.311	0.256	0.247	0.247

## VILLAGE OF ORLAND PARK, ILLINOIS

### Property Tax Rates per \$100 of Assessed Valuation Direct and Overlapping Governments Last Ten Fiscal Years

Tax Levy Year	2017	2016	2015	2014	2013	2012
<b>Will County:</b>						
Tax Rates <sup>1</sup>						
Village of Orland Park	0.623	0.710	0.649	0.697	0.655	0.661
Will County:						
General	0.599	0.615	0.636	0.643	0.622	0.591
Forest Preserve	0.189	0.194	0.194	0.198	0.197	0.186
Frankfort Township Town Funds	0.095	0.096	0.100	0.100	0.096	0.090
Frankfort Township Road Funds	0.201	0.208	0.216	0.222	0.219	0.215
Mokena Fire District	1.009	1.009	1.025	1.010	0.968	0.911
Mokena Community Park District	0.391	0.321	0.326	0.324	0.318	0.303
Orland Park Public Library	0.322	0.360	0.323	0.340	0.294	0.288
School Districts:						
School District #159	2.931	2.919	2.986	3.014	2.886	2.669
School District #161	4.161	4.115	4.159	4.111	3.904	3.660
High School District #210	2.142	2.119	2.159	2.139	2.061	1.919
Community College District #525	0.300	0.310	0.307	0.309	0.296	0.277

Data Source: Will County Clerk

Notes: <sup>1</sup> Property tax rates are per \$100 of assessed valuation

2011	2010	2009	2008
0.497	0.456	0.407	0.505
0.555	0.527	0.502	0.494
0.169	0.157	0.152	0.145
0.086	0.082	0.078	0.079
0.199	0.194	0.192	0.193
0.844	0.790	0.730	0.628
0.283	0.258	0.251	0.243
0.215	0.195	0.181	0.217
2.445	2.263	2.128	2.102
3.378	3.187	2.989	2.853
1.831	1.705	1.607	1.544
0.246	0.227	0.214	0.190



## VILLAGE OF ORLAND PARK, ILLINOIS

### Principal Cook and Will County Taxpayers As of December 31, 2018 and 2009

2017 Taxpayer	2008 Taxpayer	Type of Business
Simon Property Group	Simon Property Group	Orland Square Mall (includes smaller stores)
IRC	IRC	Shopping Centers
Metra Triangle LLC	n/a	Special Rental Structure
Constance Oswald	n/a	Commercial building 2-3 stories
Edwards Realty Co	n/a	One, two or three story building containing part or all retail and/or commercial space
B & G Realty	B & G Realty	One-story non-fire proof public garage
Cambridge Reality Capital	n/a	Commercial property with special improvements
LEXHC Sys Orland Park	n/a	Special commercial structure
Lifetime Fitness 123	n/a	Special commercial structure
J.C. Penney Co. Inc.	J.C. Penney Co. Inc.	Department Store
n/a	Orland Park Joint Venture	LakeView Plaza
n/a	St. George Corp	Commercial building over three stories
n/a	Albertson's	Jewel Supermarket
n/a	Sears Roebuck & Co.	Department Store
n/a	McRill LLC	Carson, Pirie, Scott & Co. (department store)
n/a	Macy's	Macy's / Marshall Fields (department store)

#### TOTALS

Data Source: Offices of the Cook and Will County Clerks.

Note: The figures above are totals of numerous parcel valuations of approximately \$100,000 and over as recorded in the Cook and Will County Assessor's offices. They were compiled from a meticulous page by page search of a listing of such records. It is possible however, that certain parcels may have been overlooked.

<sup>1</sup> Total 2017 Equalized Assessed Valuation for the Village of Orland Park was \$2,340,998,574.

<sup>2</sup> Total 2008 Equalized Assessed Valuation for the Village of Orland Park was \$2,721,312,350.

2018				2009		
2017 Equalized Assessed Valuation <sup>1</sup>	Rank	Percentage of Total Equalized Assessed Valuation (EAV)		2008 Equalized Assessed Valuation <sup>2</sup>	Rank	Percentage of Total Equalized Assessed Valuation (EAV)
\$ 109,246,174	1	4.67%		\$ 101,870,282	1	3.74%
50,883,259	2	2.17%		73,929,507	2	2.72%
13,267,806	3	0.57%		-		-
12,397,928	4	0.53%		16,624,585	6	0.61%
12,057,066	5	0.52%		-		-
11,512,205	6	0.49%		-		-
9,819,126	7	0.42%		-		-
8,868,890	8	0.38%		-		-
8,350,145	9	0.36%		-		-
8,324,550	10	0.36%		18,857,895	4	0.69%
-		-		35,541,165	3	1.31%
-		-		16,666,470	5	0.61%
-		-		15,680,765	7	0.58%
-		-		15,495,684	8	0.57%
-		-		13,868,493	9	0.51%
-		-		12,588,570	10	0.46%
<u>\$ 244,727,149</u>		<u>10.45%</u>		<u>\$ 321,123,416</u>		<u>11.80%</u>

# VILLAGE OF ORLAND PARK, ILLINOIS

## Property Tax Levies and Collections Last Six Levy Years

Levy Year	Tax Levied	Collected within the First Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2017	13,909,318	13,128,833	94.39%	-	13,128,833	94.39%
2016	13,924,988	13,475,345	96.77%	-	13,475,345	96.77%
2015	13,925,546	13,568,328	97.43%	72,732	13,641,059	97.96%
2014	13,913,579	13,423,519	96.48%	78,003	13,501,522	97.04%
2013	13,912,399	13,679,626	98.33%	57,598	13,737,223	98.74%
2012	13,911,822	13,595,461	97.73%	101,121	13,696,582	98.45%

## VILLAGE OF ORLAND PARK, ILLINOIS

### Ratio of General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	Gross General Obligation Bonded Debt	Less Debt Service Funds	Net General Obligation Bonded Debt	Assessed Value	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2009	84,595,000	-	84,595,000	2,795,472,962	3.03%	1,425.62
2010	79,435,000	-	79,435,000	2,768,799,933	2.87%	1,399.32
2011	73,720,000	-	73,720,000	2,365,656,244	3.12%	1,298.64
2012	88,170,000	-	88,170,000	2,183,274,053	4.04%	1,553.19
2013	102,290,000	-	102,290,000	2,063,847,959	4.96%	1,801.93
2014	95,610,000	-	95,610,000	2,010,105,825	4.76%	1,684.25
2015	87,265,000	-	87,265,000	1,952,036,822	4.47%	1,537.25
2016	79,992,075	-	79,992,075	2,052,829,859	3.90%	1,409.13
2017	70,951,464	-	70,951,464	2,340,998,574	3.03%	1,249.87
2018	62,546,435	-	62,546,435	2,340,998,574	2.67%	1,101.81

Note: Assessed Valuation for Fiscal Year 2018 is preliminary.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities			
	General Obligation Bonded Debt	Line of Credit	Installment Note Payment	Term Loan
2009	74,657,154	-	-	-
2010	69,262,920	-	-	-
2011	63,995,294	-	-	-
2012	81,460,426	-	4,096,338	-
2013	95,848,085	16,957,758	3,193,876	-
2014	89,533,085	22,811,660	2,254,770	-
2015	81,593,071	26,941,448	1,277,532	-
2016	73,360,740	27,036,872	260,615	-
2017	64,802,762	394,500	-	5,106,958
2018	56,895,366	1,666,300	-	4,440,833

Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
General Obligation Bonded Debt	Line of Credit	Term Loan			
8,909,686	-	-	84,595,000	4.88%	1,425.62
8,603,645	-	-	79,435,000	4.39%	1,399.32
8,282,588	-	-	90,250,000	5.22%	1,589.83
7,945,474	-	-	92,266,338	5.33%	1,625.35
7,594,417	-	-	122,441,634	7.08%	2,156.92
7,229,417	-	-	120,676,430	6.98%	2,125.82
6,848,360	2,090,000	-	117,573,980	6.80%	2,071.17
6,631,335	3,420,000	-	109,627,487	6.34%	1,931.18
6,148,702	27,500	3,192,000	79,672,422	4.61%	1,403.50
5,651,069	-	2,535,500	71,189,068	4.12%	1,254.06

# VILLAGE OF ORLAND PARK, ILLINOIS

## Computation of Direct and Overlapping General Obligation Bonded Debt As of December 31, 2018

	Gross Debt Outstanding	Percentage Applicable to Orland Park	Amount Applicable to Orland Park
Overlapping Agencies:			
Cook County <sup>3</sup>	2,950,121,750	1.542%	45,490,877
Cook County Forest Preserve District	145,190,000	1.542%	2,238,830
Will County <sup>3,4</sup>	-	0.101%	-
Will County Forest Preserve <sup>2</sup>	97,975,000	0.101%	98,955
Frankfort Township <sup>3</sup>	-	0.907%	-
Metropolitan Water Reclamation District <sup>1</sup>	2,377,123,381	1.572%	37,368,380
Park Districts:			
Mokena Community Park District	5,996,000	11.966%	717,481
Tinley Park Park District	3,162,000	4.806%	151,966
School Districts:			
School District #118	3,825,000	7.185%	274,826
School District #135 <sup>3</sup>	-	90.845%	-
School District # 146	24,620,000	25.347%	6,240,431
School District # 159 <sup>2</sup>	7,120,570	3.567%	253,991
School District # 161 <sup>2</sup>	47,869,775	0.001%	479
Consolidated High School District #210 <sup>2</sup>	239,384,161	0.538%	1,287,887
Consolidated High School District #230	8,255,000	46.210%	3,814,636
Community College District #524 <sup>4</sup>	52,635,000	22.262%	11,717,604
Community College District #525 <sup>4</sup>	73,435,000	0.103%	75,638
Total Overlapping Agencies			109,731,980
Direct Debt, Village of Orland Park, Illinois:			
G.O. Bonds	\$ 61,805,000	100%	\$ 61,805,000
Total Direct and Overlapping General Obligation Bonded Debt			\$ 171,536,980

**Data Sources:** Offices of the Cook and Will County Clerks, Cook County Department of Revenue, and Treasurer of the Metropolitan Water Reclamation District of Greater Chicago

<sup>1</sup> Includes IEPA Revolving Loan Fund Bonds.

<sup>2</sup> Includes original principal amounts of outstanding General Obligation Capital Appreciation Bonds.

<sup>3</sup> Excludes debt certificates.

<sup>4</sup> Excludes outstanding principal amounts of General Obligation (Alternate Revenue Source) Bonds which are expected to be paid from sources other than general taxation.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Village of Orland Park. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

# VILLAGE OF ORLAND PARK, ILLINOIS

## Demographic and Economic Statistics Last Ten Fiscal Years December 31, 2018

Fiscal Year	Population <sup>1</sup>	Personal Income	Per Capita Personal Income <sup>2</sup>	Median Age <sup>2</sup>	Education Level in Years of Formal Schooling <sup>4</sup>	School Enrollment <sup>5</sup>	Unemployment Rate <sup>3</sup>
2009	59,339	1,807,881,313	30,467	41.4	14	9,327	8.5
2010	56,767	1,729,520,189	30,467	36.6	14	9,100	9.2
2011	56,767	1,729,520,189	30,467	36.6	14	8,956	8.5
2012	56,767	1,729,520,189	30,467	36.6	14	8,633	7.8
2013	56,767	1,729,520,189	30,467	36.6	14	8,602	7.9
2014	56,767	1,729,520,189	30,467	36.6	14	8,468	6.0
2015	56,767	1,729,520,189	30,467	36.6	14	8,313	4.9
2016	56,767	1,729,520,189	30,467	36.6	14	8,134	4.8
2017	56,767	1,729,520,189	30,467	36.6	14	8,041	4.1
2018	56,767	1,729,520,189	30,467	36.6	14	7,986	3.7

### Data Sources:

<sup>1</sup> 2004 Special Census, 2008 Special Census, 2010 Census Data, Northeastern Illinois Planning Commission

<sup>2</sup> Based on the 2000 U.S. Census , 2010 U.S. Census for Illinois

<sup>3</sup> IDES

<sup>4</sup> Based on the 2000 and 2010 U.S. Census over 60% of the population 25 years and over attended college and/or received an Associate Degree (Grade 14)

<sup>5</sup> Based on Illinois State Board of Education School Report Cards for School District #135 and Carl Sandburg HS.



# VILLAGE OF ORLAND PARK, ILLINOIS

## Principal Employers As of December 31, 2018 and 2009

Name	Type of Business	2018		
		Approximate Number Employed	Rank	Percentage of Total Village Employment <sup>1</sup>
School District #135 <sup>(4)</sup>	Elementary School (K-8)	725	1	2.5%
Jewel/Osco Food Store <sup>(3)</sup>	Supermarket and Drug Store	500	2	1.7%
High School District #230 <sup>(4)</sup>	Carl Sandburg High School	325	3	1.1%
Panduit Corporation <sup>(2)</sup>	Manufactures Communication and Telecommunications Products	300	4(tie)	1.0%
Darvin Furniture <sup>(3)</sup>	Furniture Dealer - Retail	300	4(tie)	1.0%
Lowe's Home Improvement <sup>(3)</sup>	Home Center	300	4(tie)	1.0%
Robert Morris University <sup>(2)</sup>	Private University	300	4(tie)	1.0%
Georgios Banquets & Hotel <sup>(3)</sup>	Events & Hotel Accommodations	275	5	0.9%
Lifetime Fitness <sup>(3)</sup>	Fitness Club	250	6	0.9%
The Horton Group <sup>(2)</sup>	Insurance Agents, Brokers & Service	246	7	0.8%
Carson Pirie Scott	Retail Department Store	-	-	-
J.C. Penney	Retail Department Store	-	-	-
Target	Discount Store	-	-	-
Marshall Fields/Macy's	Retail Department Store	-	-	-
Palos Primary Care	Healthcare Services	-	-	-

Note: Does not include the Village of Orland Park

Data Sources: (1) 29,168 persons were employed in Orland Park in 2018; 26,193 persons were employed in Orland Park in 2009; as reported by the Illinois Department of Employment Security  
 (2) A to Z Database for Business Profiles  
 (3) Reference USA as of April 2018  
 (4) Official Website of Employer; Phone Canvas of Employer

2009		
Approximate Number Employed	Rank	Percentage of Total Village Employment <sup>1</sup>
785	1	3.0%
540	2	2.1%
341	4	1.3%
402	3	1.5%
240	7	0.9%
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
306	5	1.2%
305	6	1.2%
237	8	0.9%
204	9	0.8%
203	10	0.8%

## VILLAGE OF ORLAND PARK, ILLINOIS

### Full-time and Part-time Village Government Employees by Function Last Ten Fiscal Years As of December 31, 2018

Function/Program	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
Village Manager/Administration	8	11	10	10	10	10	9	12	12	13
MIS	9	8	7	6	6	5	5	3	4	4
Village Clerk	4	5	5	4	6	6	6	5	5	5
Public Information Office	2	3	3	3	1	1	-	-	-	-
Finance/Finance Water	15	16	17	20	24	18	19	16	16	20
Officials	11	11	11	11	11	11	11	11	11	11
Building Maintenance	12	12	11	12	12	11	10	9	9	9
Total General Government	61	66	64	66	69	61	60	56	57	62
Development Services										
Administration	6	6	7	6	7	6	6	5	5	7
Engineering	4	4	4	4	4	4	-	-	-	-
Planning	5	4	7	6	6	5	10	8	7	7
Building	16	16	15	15	13	14	13	15	15	15
Total Planning and Development	31	30	33	31	30	29	29	28	27	29
Public Safety										
Police Patrol	96	96	94	100	94	95	96	94	93	95
Civilian	75	75	70	84	84	69	71	71	69	79
Crossing Guards	13	13	14	14	12	11	13	13	12	11
Total Public Safety	184	184	178	198	190	175	180	178	174	185
Public Works										
Streets	20	20	21	21	23	23	23	27	25	24
Transportation	4	4	4	4	4	4	4	5	5	6
Vehicle & Equipment	6	6	6	5	6	8	9	8	8	10
Water & Sewer/Administration	30	28	30	30	28	24	25	26	27	30
Total Public Works	60	58	61	60	61	59	61	66	65	70
Culture & Recreation										
Administration	49	49	56	56	64	53	55	47	47	51
Programs	33	33	28	34	53	46	69	69	68	79
Parks	32	32	33	36	52	33	34	27	28	36
Sportsplex	64	64	66	65	106	71	80	86	82	91
Special Recreation	28	28	20	28	51	51	63	46	42	59
Total Culture & Recreation	206	206	203	219	326	254	301	275	267	316
Total Full-time and Part-time Employees	542	544	539	574	676	578	631	603	590	662

Source: Village Records

Note: Part-time Seasonal Employees are not included in this report.

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# VILLAGE OF ORLAND PARK, ILLINOIS

## Operating Indicators Last Ten Fiscal Years As of December 31, 2018

	2018	2017	2016	2015	2014
General Government:					
Number of Registered Voters	42,687	41,606	41,250	39,213	42,864
Number of Votes Cast in:					
Last Consolidated Election	12,908	12,908	5,113	5,113	5,652
Percentage of Registered Voters Voting in:					
Last Consolidated Election	25.98%	25.98%	11.20%	11.20%	13.19%
Planning and Development:					
Building Permits Issued	3,900	3,811	3,344	3,538	2,449
Water and Sewerage:					
Number of Metered Accounts	23,779	24,027	23,682	23,337	23,319
Average Daily Gallons Pumped	5,550,000	5,490,000	5,876,000	5,450,000	5,789,000
Public Works:					
Streets Resurfaced (in miles)	7	10	17	25	15
Number of Potholes Repaired	n/a <sup>(2)</sup>	4,931	3,313	4,450	3,681
Culture and Recreation:					
Number of Programs	1,542	1,481	1,552	1,522	1,588
Number of Sportsplex Memberships	2,009	2,315	2,463	2,212	2,235
Number of Pool Memberships	1,898	1,888	1,730	1,546	1,534
Police Department:					
Offenses:					
Murder	1	1	0	0	1
Criminal Sexual Assault	1	4	1	1	1
Robbery	5	7	4	11	5
Aggravated Assault/Battery	13	23	20	14	16
Burglary	29	20	54	32	28
Theft	963	1,059	1,262	1,157	1,257
Motor Vehicle Theft	23	15	20	14	8
Arson	2	0	2	1	1
Warrants and Violations:					
Motor Vehicle Accidents	2,974	2,914	2,281	2,187	2,908
Traffic Enforcement Arrests	939	1,194	6,614	8,758	6,602
Warning Tickets for Traffic Offenses	10,120	8,162	8,899	9,291	10,288

### Notes:

<sup>1</sup> 2009 was a fifteen month period.

<sup>2</sup> Due to migration to new computer system, this information is not available for 2018

2013	2012	2011	2010	2009 <sup>1</sup>
47,219	38,997	41,349	38,832	42,649
13,325	32,145	19,021	6,766	9,041
28.22%	70.69%	46.00%	17.42%	21.20%
2,990	3,068	2,815	2,667	2,845
23,092 6,822,000	23,079 6,966,000	23,044 6,600,000	23,002 6,780,000	22,991 6,650,000
12 1,482	8 1,639	10 1,913	7 1,820	3 1,250
1,645 2,008 1,479	1,686 1,808 1,564	1,334 2,191 1,394	1,419 2,157 1,268	2,116 2,731 1,219
0 5 3 9 63 1,246 15 0	1 1 4 10 43 1,298 15 3	0 4 3 11 46 1,548 18 0	1 1 8 14 38 1,106 15 2	1 4 10 23 74 1,458 38 0
2,046 6,004 4,371	2,770 5,551 8,791	2,950 824 6,394	3,049 6,935 6,967	3,992 1,204 9,410

## VILLAGE OF ORLAND PARK, ILLINOIS

### Capital Asset Statistics Last Ten Fiscal Years As of December 31, 2018

	2018	2017	2016	2015	2014
Water and Sewerage:					
Miles of Water Mains	356	356	354	353	351
Public Works:					
Miles of Streets	216	215	215	215 *	228
Miles of Curbs	413	410	410	419	408
Miles of Sidewalks	373	370	370	370	330
Number of Streetlights	3200	3118	3118	3124	3124
Number of Traffic Signals	13	13	13	13	13
Culture and Recreation:					
Pool	2	2	1	1	1
Parks	60	60	60	60	60
Parks Acreage	635	635	635	635	635
Tennis Courts	25	25	25	25	25
Recreation Centers	3	3	2	2	2
Lakes	1	1	1	1	1
Police Department:					
Patrol Cars	37	37	37	37	37
Unmarked Cars	23	23	23	23	23
Trucks and Vans	18	18	18	17	18
Motorcycles	2	2	2	2	2
Trailers	7	7	7	7	7
All-terrain Vehicles	1	1	1	1	1
Vehicles - Other Village Departments:					
Trucks and Vans	101	101	101	99	80
Trailers	28	28	28	27	28

\* Decrease due to GIS corrections

Source: Village of Orland Park Financial Reports

2013	2012	2011	2010	2009
351	353	351	339	336
212	416	415	415	415
376	390	384	384	384
316	317	316	316	316
3173	4095	4095	4090	4090
13	12	11	10	10
1	1	1	1	1
60	60	60	57	57
635	635	635	635	635
25	25	25	25	24
2	2	2	2	2
1	1	1	1	1
41	37	37	42	42
24	23	23	25	26
17	16	18	6	8
2	2	2	2	2
7	7	7	4	4
1	1	1	1	1
69	94	91	91	69
29	28	28	28	31



## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0527</b>
Orig. Department:	<b>Finance Department</b>
File Name:	<b>Budget Adjustments 3rd Quarter 2019 - Approval</b>

---

### **BACKGROUND:**

A detailed spreadsheet (by fund) of budget adjustments is attached showing an increase in expenditures in the General Fund in the amount of \$17,211 and a decrease in expenditures in the Capital Improvement Fund in the amount of \$17,211. Funds identified in the Capital Improvement Fund for the glass block window replacements for the salt storage building need to be transferred to the General Fund.

On July 15, 2019, this item was reviewed by the Finance Committee, recommended for approval and referred to the Village Board of Trustees for consideration.

### **BUDGET IMPACT:**

The attached spreadsheet identifies the budget impact.

### **REQUESTED ACTION:**

I move to approve increasing the FY2019 General Fund expenditure budget by \$17,211 and decreasing the FY2019 Capital Improvement Fund expenditure budget by \$17,211.

---

Budget Amendments  
& Adjustments  
FY 2019 - 3rd Quarter

Account Number	Account Name	Revenue	Expenditure	Description	Funding Source
010-1700-443100	Building Maintenance	\$ -	\$ 17,211	Transfer budget for salt storage building window replacements	General Fund
054-0000-470100	Land & Land Improvements	-	(17,211)	Transfer budget for salt storage building window replacements	General Fund
		-	-		

## **REQUEST FOR ACTION REPORT**

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File Number:	<b>2019-0530</b>
Orig. Department:	<b>Development Services Department</b>
File Name:	<b>66 Orland Square Drive - Class 7c Renewal Resolution</b>

---

### **BACKGROUND:**

The applicant, Steven J. Field, representing Field and Goldberg, LLC, is petitioning on the behalf of his clients, GW Property Group, LLC - Series 8 and BlitzLake Orland Park, LLC, for a renewal of a Class 7c tax incentive from Cook County pursuant to the abandonment of the subject property at 66 Orland Square Drive and the fulfillment of all other criteria associated with the Class 7c Ordinance. The Cook County Board of Commissioners adopted the Class 7c Commercial Urban Relief Eligibility incentive in 2014, aiming to encourage real estate development in the region. The incentive is intended to encourage commercial projects which would not be economically feasible without assistance. Unlike the more familiar Class 6b and Class 8 incentives, the 7c incentive allows all commercial properties to apply instead of restricting the incentive to only those properties which currently have or are marketed towards industrial uses.

The five year incentive applies to all newly constructed buildings or other structures, including the land upon which they are situated; the utilization of vacant structures abandoned for at least 12 months, including the land upon which they are situated; or all buildings and other structures which are substantially rehabilitated to the extent such rehabilitation has added to their value, including qualified land related to the rehabilitation.

Projects which qualify for the Class 7c incentive will receive a reduced assessment level of 10% of the fair market value for the first three years, 15% for the fourth year and 20% for the fifth year. Without the incentive, commercial property would normally be assessed at 25% of its market value.

The Class 7c incentive may be renewed during the last year in which a property is entitled to a 10% assessment level or when the incentive is still applied at the 15% or 20% assessment level. A renewal application must be filed, along with a certified copy of a resolution or ordinance adopted by the municipality in which the real estate is located. The number of renewal period requests is limited to one.

The subject property consists of a one-story, steel frame structure with masonry walls containing approximately 161,327 square feet of leasable area.

The Village Board of Trustees previously voted to support the Class 7c incentive for the subject property. On March 16, 2015, the Board of Trustees passed Resolution Number 1507, "A Resolution Determining the Necessity of and Benefit from Commercial Uses and Supporting Granting of Class 7c Status Pursuant to the Cook County Real Property Classification Ordinance for Certain Real Estate located at 66 Orland Square Drive 27-10-400-018, Orland Township in Orland Park, Illinois." The Class 7c Incentive was subsequently approved by Cook County later in 2015.

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The Class 7c incentive was intended to help the property owners transform the vacant spaces into new retail spaces. Prior to the approval of the Class 7c incentive in 2015, the building was occupied by Carson's Furniture Gallery within a tenant space measuring approximately 70,383 square feet in size, representing about 43% of the building on the subject property. The remaining 90,944 square feet, representing approximately 56% of the building, had been vacant for approximately 13 years.

The applicant previously demonstrated that the subject property meets the following incentive evaluation criteria. At the time of applying for the Class 7c incentive, the vacant spaces were totally vacant for nearly 13 years; the space was physically divisible from the remainder of the property; the property had declining assessments in three of the last six years; and an analysis of the impact of the incentives indicated an overall increase in relevant taxes and a significant positive impact on the local community and Cook County. The staff report presented at the March 16, 2015 Board of Trustees meeting detailing the Class 7c incentive for the subject property and the associated resolution is attached for review.

The incentive was applied to the vacant spaces in the building, which accounts for approximately 52% of the improvement and to 52% of the land's improvement assessment. At the request of the Cook County Assessor's Office, the property was divided into two separate PINs to allow for the incentive to be applied to the eligible portion of the subject property. The north portion of the property, PIN 27-10-400-044-0000, receives the incentive and the south portion of the property, PIN 27-10-400-043-0000, does not receive the incentive.

The Class 7c incentive was first activated in 2017. The property is in its third year of utilizing the incentive. The applicant is currently requesting a renewal of the Class 7c incentive for an additional 5 years.

Since the Class 7c was granted, the subject parcel (PIN 27-10-400-044-0000) receiving the incentive has been converted into three separate tenant spaces. Collectively, these tenant spaces occupy 83,944 square feet of the 161,327 square foot building or about 52% of the overall building. Charter Fitness occupies approximately 18,298 square feet, representing about 11.3% of the entire building area. Gizmos Fun Factory occupies approximately 37,000 square feet, representing about 22.9% of the entire building area. Sky Zone Trampoline Park occupies approximately 28,646 square feet, representing 17.7% of the entire building area.

The parcel (PIN 27-10-400-043-0000) that does not receive the incentive includes two tenant spaces that collectively measure 77,383 square feet in size, or about 47.9% of the overall building area. One of these tenant spaces measures 7,000 square feet and the other, formerly occupied by Carson's Furniture Gallery, measures 70,383 square feet in size.

The applicant has provided a summary of the tax impact for the parcel (PIN 27-10-400-044-0000) during 2017 and 2018 with and without the incentive. In 2017, the subject parcel was billed \$126,506 in taxes, whereas without the incentive the taxes would have been \$316,265. In 2018, the parcel was billed \$129,431 in taxes, whereas without the incentive the taxes would have been \$323,578.

The reduced tax burden has allowed the property owner to stabilize and lease the tenant spaces in the building, which were previously vacant for 13 years. Without the incentive, the applicant has indicated that the development project would not have been economically viable and sustaining the success of the project would be challenging. Should the renewal of the incentive

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be granted, the applicant intends to maintain the leases for the existing tenants and avoid vacancy in the future. The applicant estimates that the current tenants employ approximately 58 full time and part-time employees. The tax obligations would increase by 150% without the renewal of the incentive, which would negatively impact the existing tenants.

**DEVELOPMENT SERVICES, PLANNING AND ENGINEERING COMMITTEE DISCUSSION**

On July 15, 2019, the Development Services, Planning and Engineering Committee voted 3-0 to recommend approval of a resolution supporting and consenting to a renewal of a Cook County Class 7c Real Estate Tax Assessment Classification for the property located at 66 Orland Square Drive (P.I.N.: 27-10-400-044-0000) in the Village of Orland Park, Illinois.

There was a brief discussion on the vacant tenant space previously occupied by Carson's Furniture Gallery, which is located on the parcel that does not receive the Class 7c incentive. Overall, the Committee expressed support for the project.

This item was referred to the Village Board of Trustees for final consideration.

**BUDGET IMPACT:**

**REQUESTED ACTION:**

I move to pass Resolution Number \_\_\_\_\_, entitled: A RESOLUTION SUPPORTING AND CONSENTING TO A RENEWAL OF A COOK COUNTY CLASS 7C REAL ESTATE TAX ASSESSMENT CLASSIFICATION FOR THE PROPERTY LOCATED AT 66 ORLAND SQUARE DRIVE (P.I.N.: 27-10-400-044-0000) IN THE VILLAGE OF ORLAND PARK, ILLINOIS

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# FIELD AND GOLDBERG, LLC

ATTORNEYS AT LAW

SUITE 2910

10 SOUTH LA SALLE STREET

CHICAGO, ILLINOIS 60603-1056

**STEVEN J. FIELD**

WRITER'S DIRECT DIAL NO.

312-408-7202

sfield@fieldandgoldberg.com

TELEPHONE (312) 408-7200

FAX: (312) 408-7201

www.fieldandgoldberg.com

June 27, 2019

## VIA EMAIL AND FEDERAL EXPRESS

Ms. Bethany Salmon  
Senior Planner, Development Services Department  
Village of Orland Park  
14700 Ravinia Avenue  
Orland Park, IL 60462

Re: Request for Resolution supporting renewal of Class 7c Incentive for the property located at 66 Orland Square Drive, Orland Park, Illinois; P.I.N. 27-10-400-044-0000 (the "Property"). Requested jointly, by the co-owners of the Property, GW Property Group, LLC – Series 8 and BlitzLake Orland Park, LLC ("Applicants").

Dear Ms. Salmon

Field and Goldberg, LLC, on behalf of Applicants, hereby requests that the Village of Orland Park issue a resolution supporting the renewal of the Class 7c Incentive for the Property. Attached hereto are Applicant's 7c Renewal Application and supporting documentation which will be filed with the Cook County Assessor's Office and with the Cook County Bureau of Economic Development (See attached Exhibits).

The Property consists of a three unit, 100% occupied, one-story, commercial building containing approximately 83,944 square feet of improvement located at 66 Orland Square Drive, Orland Park, Illinois. In 2015, the Village of Orland Park and Cook County approved the application of a 7c Incentive for the Property. The 7c incentive reduces the subject's level of assessment from 25% to 10%. The incentive can be renewed for an additional five years in the third year of the incentive; 2019 is the third year of the incentive (the incentive was first activated in 2017). The Property's history, summarized below, sheds light on why the incentive is critical to the success of the Applicants, their tenants and the community.

66 Orland Square has a history of significant and prolonged economic hardship. As a result of the subject's economic underperformance and vacancy, in 2010, a foreclosure action was instituted against the title holder of 66 Orland Square. As part of that proceeding, on July 19, 2011, a receiver was appointed to manage the property.

In 2014, the Applicants' predecessor-in-interest purchased P.I.N. 27-10-400-018-0000 which contained approximately 83,944 square feet of undeveloped commercial space and an additional 77,383 square feet of space which was primarily occupied by Carson Furniture Gallery, as well as an additional vacant space. Based on the Property's total vacancy for approximately 13 years and fulfillment of other requirements, the subject was approved for Class 7c Incentive status in 2015.

## FIELD AND GOLDBERG, LLC

At the Assessor's request, in 2016, Applicants petitioned the Assessor's office to divide the foregoing P.I.N. into two separate PINs (P.I.N. 27-10-400-044-0000, which receives the 7c Incentive, and P.I.N. 27-10-400-043-0000, which does NOT receive any incentive). In 2017, due to the Property's gradual stabilization, which was only made possible by the 7c incentive, the Class 7c incentive was activated.<sup>1</sup> As set forth below, all three formerly vacant spaces are leased and fully operational.

PIN 27-10-400-044-0000 (7c Parcel)		
Tenants	Square Feet	Percentage of Entire Building
Charter Fitness	18,298	11.34%
Orland Park FEC LLC ("Gizmo's")	37,000	22.93%
Sky Zone Franchise Group	28,646	17.76%
	<b>83,944</b>	<b>52.03%</b>
PIN 27-10-400-043-0000 (No Incentive)		
Tenants	Square Feet	Percentage of Entire Building
VACANT	7,000	4.34%
VACANT (formerly leased by Carsons)	70,383	43.63%
	77,383	47.97%
<b>TOTAL</b>	<b>161,327</b>	<b>100%</b>

Below is a review of the tax impact of the incentive for the 7c Parcel:

2017	Taxes	\$/sft
<b>7c Incentive</b>	\$ 126,506	\$ 1.51
<b>No Incentive</b>	\$ 316,265	\$ 3.77

2018	Taxes	\$/sft
<b>7c Incentive</b>	\$ 129,431	\$ 1.54
<b>No Incentive</b>	\$ 323,578	\$ 3.85

The tax savings associated with the incentive are game changing for a historically struggling economic center like 66 Orland Square. **Without the incentive, taxes would increase by 150%.** This increased cost would be born primarily by tenants who can little afford small increases in basic maintenance like snow removal.

<sup>1</sup> The 7c Incentive was originally granted to 66 Orland Square, LLC. The Applicants are the successors-in-interest to 66 Orland Square LLC, and equally own the subject as co-tenants in common. 66 Orland Square, LLC executed a quit claim deed on May 19, 2017, conveying a 50% interest in the subject property to GW Property Group, LLC – Series 8 and a 50% interest to BlitzLake 3D, LLC as co-tenants in common. An additional quit claim deed was executed on September 7, 2017, conveying all of BlitzLake 3D, LLC's interest to BlitzLake Orland Park, LLC.

## FIELD AND GOLDBERG, LLC

Due to the significantly reduced taxes for the parcel, Applicants have been able to stabilize and lease the Property. The loss of the 7c Parcel's incentive would be devastating to the tenants which all have tax reimbursement obligations that will increase by 150% should the incentive not be renewed. This increase would almost certainly be unsustainable and result in one or more of the tenant's defaulting on their reimbursement obligations in the near term and all tenants likely defaulting in the long term. Not surprisingly, this space would likely revert to vacant space for the foreseeable future. The renewal of the incentive will prevent history from repeating at the Property.

The financial success of the Property also has far reaching implications to the local community; specifically: (i) the tenants pay sales taxes; (ii) it is estimated that the tenants employ approximately 58 full and part-time employees; (iii) Sky Zone and Gizmo's provide services aimed at the entertainment and education of the community's youth; (iv) Charter Fitness offers health and wellness related services/amenities that benefit the community; (v) the closest portion of the Orland Park mall has historically been economically underperforming for years. By stabilizing the Property, additional customers and traffic are driven into the vicinity of the mall; and (vi) having a stabilized retail center enhances the aesthetic appeal of the neighborhood and general well being of the community.

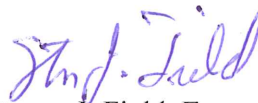
Based on the 7c's impact on the Property's economic performance, benefits to the local economy, and general well-being of the community, Applicants respectfully request that the Village of Orland Park issue a Resolution approving a 7c Incentive for the Property. To expedite the process, a sample resolution has been provided to the Village. See attached. Additionally, Applicants have submitted an economic disclosure statement (including all required attachments).

While the Village's Resolution is pending, Applicant respectfully requests that the Village provide Applicant with a letter confirming Applicant's request for the approval of a 7c Incentive for the Property. The Village's letter will be presented to the Cook County Assessor's Office in conjunction with the filing of Applicant's 7c renewal application.

Please contact me with any questions.

Very truly yours,

FIELD AND GOLDBERG, LLC



Steven J. Field, Esq.

*Enclosures*



### **EXHIBITS**

- Class 7c Renewal Application
- Economic Disclosure Statement
- Suggested Draft Resolution

**COOK COUNTY ASSESSOR**  
**FRITZ KAEGI**



COOK COUNTY ASSESSOR'S OFFICE  
118 NORTH CLARK STREET, CHICAGO, IL 60602  
PHONE: 312.443.7550 FAX: 312.603.3352  
WWW.COOKCOUNTYASSESSOR.COM

**CLASS 7c**  
**RENEWAL APPLICATION**

Control Number

7c008

A certified copy of the resolution or ordinance obtained from the municipality in which the real estate is located, or from the Cook County Board of Commissioners if located in an unincorporated area, must accompany this Renewal Application. This application, resolution and a filing fee of \$500.00 must be filed. For assistance in preparing this Renewal Application, please contact the Cook County Assessor's Office Development Incentives Department at (312) 603-7529.

**I. Identification of Applicant**

GW Property Group, LLC - Series 8 and BlitzLake Orland Park LLC

Name: \_\_\_\_\_ Telephone: ( 773 ) 304-8600

Address: 2211 N. Elston Ave. #304

City, State: Chicago, IL Zip Code: 60614

Email Address: mitch@gwproperties.com

**Agent/Representative (if any)**

Name: Field and Goldberg Telephone: ( 312 ) 4087200

Address: 10 S. LaSalle, Suite 2910

City, State: Chicago, IL Zip Code: 60603

Email Address: sfield@fieldandgoldberg.com

**II. Description of Subject Property**

Street address: 66 Orland Square Drive

City, State: Orland Park, IL Zip Code: 60462

Permanent Real Estate Index Number (s): 27-10-400-044-0000

Township: Orland

**III. Identification of Persons or Entities Having an Interest**

Attach a current and complete list of all owners, developers, occupants and other interested parties (including all beneficial owners of a land trust) identified by names and addresses, and the nature and extent of their interest.

Attach legal description, site dimensions and square footage, and building dimensions and square footage.

**IV. Property Use**

Attach a current and detailed description of the precise nature and extent of the use of the subject property, specifying in the case of multiple uses the relative percentages of each use.

If there have been any changes from the original application, include current copies of materials which explain each occupant's business, including corporate letterhead, brochures, advertising material, leases, photographs, etc.

**V. Nature of Development**

Indicate the nature of the original development receiving the Class 7c designation

☐ New Construction

☐ Substantial Rehabilitation

☐ Occupation of Abandoned Property - No Special Circumstance

☐ Occupation of Abandoned Property - With Special Circumstance

**VI. Employment**

How many permanent full-time and part-time employees do you now employ?

**On-Site:** Full-time: 0 Part-time: 0

**In Cook County:** Full-time: 0 Part-time: 0

**VII. Local Approval**

A certified copy of a resolution or ordinance from the municipality in which the real estate is located (or the County Board, if the real estate is located in an unincorporated area) must accompany this renewal. The ordinance or resolution must expressly state that the municipality supports and consents to this Class 6B/8 Renewal and has determined that the industrial use of the property is necessary and beneficial to the local economy.

# RENEWAL APPLICATION – CLASS 7C

CONTROL NUMBER 7c0008

## III. Identification of Persons or Entities Having an Interest

<b>Applicants:</b>	<b>Owners:</b>	
<b>GW Property Group, LLC – Series 8</b>	Mitch Goltz Shai Wolkowicki	2211 N. Elston Ave. Suite 304 Chicago, IL 60614
<b>BlitzLake Orland Park, LLC</b>	David Blitz Jeff Lake	2211 N. Elston Ave. Suite 304 Chicago, IL 60614
Each entity owns 50% of the subject property		
<b>Tenants:</b>	<b>Ownership Entity:</b>	
<b>Charter Fitness</b>	Charter Fitness of Orland Park LLC	13161 W 143RD ST SUITE 103 HOMER GLEN, IL 60491
<b>Direct Buy</b>	The Bon-Ton Holdings, Inc.	8450 Broadway Merrillville, IN 46410
<b>Sky Zone Franchise Group</b>	Sky Zone Franchise Group, LLC	1201 West Fifth Street, Suite T-340 Los Angeles, California 90017
<b>Orland Park FEC LLC</b>	Orland Park FEC LLC	66 Orland Square Drive Suite D Orland Park, IL 60462

## IV. Property Use

In 2014, the applicant purchased P.I.N. 27-10-400-018-0000 which contained approximately 83,944 square feet of undeveloped commercial space and an additional 77,383 square feet of space which was primarily occupied by Carson Furniture Gallery, as well as an additional vacant space. At the Assessor's request, in 2016, applicant petitioned the Assessor's office to divide the foregoing P.I.N. into two separate PINs (P.I.N. 27-10-400-044-0000, which receives the 7c Incentive, and P.I.N. 27-10-400-043-0000, which does NOT receive any incentive).

P.I.N. 27-10-400-044-0000 (the "7c Parcel") consists of a three unit, 100% occupied, one-story, commercial building containing approximately 83,944 square feet of improvement located at 66 Orland Square Drive, Orland Park, Illinois. Below is a breakdown of rental information regarding the 7c Parcel and the related -043 P.I.N.

<b>PIN 27-10-400-044-0000 (7c Parcel)</b>		
<b>Tenants</b>	<b>Square Feet</b>	<b>Percentage of Entire Building</b>
Charter Fitness	18,298	11.34%
Orland Park FEC LLC	37,000	22.93%
Sky Zone Franchise Group	28,646	17.76%
	<b>83,944</b>	<b>52.03%</b>
<b>PIN 27-10-400-043-0000</b>		
<b>Tenants</b>	<b>Square Feet</b>	<b>Percentage of Entire Building</b>
VACANT	7,000	4.34%
VACANT (formerly leased by Carsons)	70,383	43.63%
	77,383	47.97%
<b>TOTAL</b>	<b>161,327</b>	<b>100%</b>

\_\_\_\_\_, I, the undersigned, certify that I have read this Renewal Application and that the statements set forth in this Renewal Application and in the attachments hereto are true and correct, except as those matters stated to be on information and belief and as to such matters the undersigned certifies that he/she believes the same to be true.

  
\_\_\_\_\_  
Signature

06/25/2019  
\_\_\_\_\_  
Date

Mitch Goltz, as agent of GW Property Group, LLC-Series 8

\_\_\_\_\_  
Print Name

agent of GW Property Group, LLC-Series 8

\_\_\_\_\_  
Title

12/4/18

## INCENTIVES CLASS LIVING WAGE ORDINANCE AFFIDAVIT

Mitchell Goltz

\_\_\_\_\_ as agent for the applicant set forth below,  
who is seeking a classification incentive as referenced below, I do hereby state under oath as follows:

1. As the agent for the applicant set forth below, I have personal knowledge as to the facts stated herein.
2. The property identified by PIN(s) with commonly known address(es), listed in Exhibit A attached and herein incorporated, are/is the subject of a pending application/renewal (*circle as appropriate*) for one of the following development incentives provided by the Code of Ordinances of Cook County, (Sec. 74-71), as amended:

\_\_\_\_\_ Class 6B \_\_\_\_\_ Class 8 (*Industrial property*) \_\_\_\_\_ Class 9 X Class 7

3. I have reviewed the Code of Ordinances of Cook County, Chapter 34, Article IV, Division 1 and The Cook County Living Wage Ordinance, Sec. 34-127 et seq., as amended (*the "Ordinance"*), and certify that the applicant is in compliance with the above referenced Cook County Living Wage Ordinance, due to one of the following options (*check as appropriate*):

\_\_\_\_\_ Applicant is currently paying a living wage to its employees, as defined in the Ordinance.

OR

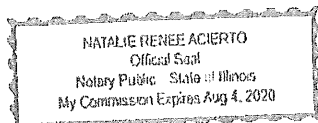
X Applicant is not required to pay a living wage, pursuant to the Ordinance.

Further affiant sayeth not.

<u>Mitch Goltz</u>	Mitch Goltz
Agent's Signature Agent's Name & Title	
2211 N. Elston, Suite 304	773.382.0590
Agent's Mailing Address Agent's Telephone Number	
GW Property Group, LLC-Series 8	2211 N. Elston, Suite 304, Chicago, IL 60614
Applicant's Name Applicant's Mailing Address	
mitch@gwproperties.com	
Applicant's Email Address	

Subscribed and sworn before me this 15 day of May, 2019

Natalie Renee Acierio  
Signature of Notary Public



**EXHIBIT A**  
(Please type or Print)

(Please type or Print)

PIN(s)  
27-10-400-044-0000

27-10-400-044-0000

**Common Address**  
66 Orland Square Drive, Orland Park

66 Orland Square Drive, Orland Park

## INCENTIVES CLASS LIVING WAGE ORDINANCE AFFIDAVIT

David Blitz as agent for the applicant set forth below, who is seeking a classification incentive as referenced below, I do hereby state under oath as follows:

1. As the agent for the applicant set forth below, I have personal knowledge as to the facts stated herein.
2. The property identified by PIN(s) with commonly known address(es), listed in Exhibit A attached and herein incorporated, are/is the subject of a pending application/renewal (*circle as appropriate*) for one of the following development incentives provided by the Code of Ordinances of Cook County, (Sec. 74-71), as amended:

\_\_\_\_ Class 6B \_\_\_\_ Class 8 (*Industrial property*) \_\_\_\_ Class 9 X Class 7

3. I have reviewed the Code of Ordinances of Cook County, Chapter 34, Article IV, Division 1 and The Cook County Living Wage Ordinance, Sec. 34-127 et seq., as amended (*the "Ordinance"*), and certify that the applicant is in compliance with the above referenced Cook County Living Wage Ordinance, due to one of the following options (*check as appropriate*):

\_\_\_\_ Applicant is currently paying a living wage to its employees, as defined in the Ordinance.

OR

X Applicant is not required to pay a living wage, pursuant to the Ordinance.

Further affiant sayeth not.

\_\_\_\_\_  
Agent's Signature Agent's Name & Title

2211 N. Elston, Suite 304

\_\_\_\_\_  
Agent's Mailing Address Agent's Telephone Number

BlitzLake Orland Park, LLC

2211 N. Elston, Suite 304, Chicago, IL 60614

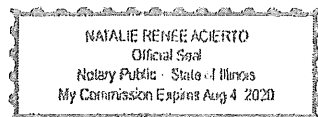
\_\_\_\_\_  
Applicant's Name Applicant's Mailing Address

JB@BlitzLake.com

\_\_\_\_\_  
Applicant's Email Address

Subscribed and sworn before me this 15 day of May, 2019

Natalie Renee Acierio  
Signature of Notary Public





(Please type or Print)

27-10-400-044-0000

66 Orland Square Drive, Orland Park

**Cook County Bureau of Economic Development (CCBED)**  
**AFFIDAVIT FOR COOK COUNTY TAX INCENTIVES**

Please check the box to indicate the tax incentive category:

- ☐ Class 6b, 6B CEERM, 6b TEERM, 6B SER    ☒ Class 7a, Class 7b, Class 7c    ☐ Class 8, Class 8 CEERM, Class 8 TEERM  
☐ Class C

On behalf of BlitzLake Orland Park, LLC (the "Applicant"), I hereby certify, represent and warrant the following to the CCBED:

1. Attached as Exhibit 1 hereto and hereby incorporated herein is a true and correct list of all real estate owned in Cook County, Illinois by the Applicant, including all permanent index numbers associated with such real estate.
2. Attached as Exhibit 2 hereto and hereby incorporated herein is a true and correct Disclosure of the Ownership Interests of the Applicant as set forth in Cook County's Code of Ethical Conduct (Cook County, Ill., Code, Ch. 2, Art. VII, Div. 2, Subdiv. VI, Section 2-610).
3. The Applicant is not delinquent in the payment of any property taxes administered by Cook County or by a local municipality.
4. The Applicant is in compliance with all applicable laws, as required by the Cook County Tax Incentive Ordinance, Classification System for Assessment, as amended from time to time (the "Tax Incentive Ordinance").

Under penalty of perjury, I hereby certify, represent and warrant that I have the knowledge and the authority to provide this Affidavit to the CCBED on behalf of the Applicant. This Affidavit shall be deemed to be the Applicant's Economic Disclosure Statement, as defined in the Tax Incentive Ordinance. The Applicant hereby submits this Affidavit to the CCBED for purposes of complying with the provisions of the Tax Incentive Ordinance.

I hereby acknowledge that the CCBED has not, and will not independently verify the certifications, representations and warranties contained herein. I further acknowledge that the CCBED is entitled to and is in fact relying upon the certifications, representations and warranties contained herein in connection with its support and consent for the above stated tax incentive request of the Applicant to the Office of the Assessor of Cook County, Illinois pursuant to the Tax Incentive Ordinance in connection with property located at 66 Orland Square, in Orland Park, Illinois, 60482 (the "Subject Property").

I understand and acknowledge that if the certifications, representations or warranties contained herein are untrue in any respect, the support and consent of the CCBED for the tax incentive classification of the Subject Property may be revoked, and other penalties at law or in equity may apply.

**APPLICANT:**

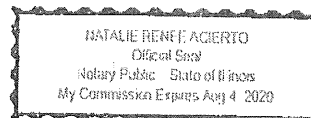
Name of Company: BlitzLake Orland Park, LLC

By: David Blitz

Print Name of Signatory: \_\_\_\_\_

Print Title of Signatory: \_\_\_\_\_

Signed and sworn before me on 5/15/19 (Date)  
at Cook (County) IL (State)  
Natalie Renee Acierio (Notary Public)  
My Commission expires on 8/4/20



**EXHIBIT 1**

List below or attach all real estate owned in Cook County, Illinois by the Applicant,  
Including all permanent index numbers associated with such real estate.

**EXHIBIT 1**

List below or attach all real estate owned in Cook County, Illinois by the Applicant,  
Including all permanent index numbers associated with such real estate

P.I.N. 27-10-400-044-0000 (the "7c Parcel")

P.I.N. 27-10-400-043-0000

## **EXHIBIT 2**

List below or attach Cook County Disclosure of Ownership Interests of the Applicant

<b>Applicants**</b>	<b>Owners:</b>	<b>Address:</b>
<b>GW Property Group, LLC – Series 8</b>	Mitch Goltz Living Trust U/T/A DTD 6/11/14 * Shai Wolkowicki	2211 N. Elston Ave., Suite 304 Chicago, IL 60614
<b>BlitzLake Orland Park, LLC</b>	David Blitz Jeff Lake Brian Lake	2211 N. Elston Ave., Suite 304 Chicago, IL 60614

\* Mitchell Goltz is the sole beneficiary of the Mitchell Goltz Living Trust U/T/A DTD 6/11/14. Mr. Goltz can be reached at 2211 N. Elston Ave., Suite 304, Chicago, IL 60614

\*\*The Applicants are the successors-in-interest to the original applicant and equally own the subject as co-tenants in common. The original applicant for the 7c incentive was 66 Orland Square LLC. The original applicant executed a quit claim deed on May 19, 2017, conveying a 50% interest in the subject property to GW Property Group, LLC – Series 8 and a 50% interest to BlitzLake 3D, LLC as co-tenants in common. An additional quit claim deed was executed on September 7, 2017, conveying all of BlitzLake 3D, LLC's interest to BlitzLake Orland Park, LLC.

**EXHIBIT 3**

See attached Cook County Assessor's Living Wage Affidavit for Applicant

## INCENTIVES CLASS LIVING WAGE ORDINANCE AFFIDAVIT

David Blitz as agent for the applicant set forth below, who is seeking a classification incentive as referenced below, I do hereby state under oath as follows:

1. As the agent for the applicant set forth below, I have personal knowledge as to the facts stated herein.
2. The property identified by PIN(s) with commonly known address(es), listed in Exhibit A attached and herein incorporated, are/is the subject of a pending application/renewal (*circle as appropriate*) for one of the following development incentives provided by the Code of Ordinances of Cook County, (Sec. 74-71), as amended:

☐ Class 6B ☐ Class 8 (*Industrial property*) ☐ Class 9 ☒ Class 7

3. I have reviewed the Code of Ordinances of Cook County, Chapter 34, Article IV, Division 1 and The Cook County Living Wage Ordinance, Sec. 34-127 et seq., as amended (*the "Ordinance"*), and certify that the applicant is in compliance with the above referenced Cook County Living Wage Ordinance, due to one of the following options (*check as appropriate*):

☐ Applicant is currently paying a living wage to its employees, as defined in the Ordinance.

OR

☒ Applicant is not required to pay a living wage, pursuant to the Ordinance.

Further affiant sayeth not.

Agent's Signature Agent's Name & Title

2211 N. Elston, Suite 304

Agent's Mailing Address Agent's Telephone Number

BlitzLake Orland Park, LLC

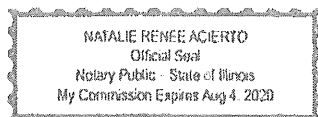
2211 N. Elston, Suite 304, Chicago, IL 60614

Applicant's Name Applicant's Mailing Address

JB@BlitzLake.com

Applicant's Email Address

Subscribed and sworn before me this 15 day of May, 2019  
Natalie Renee Acierio  
Signature of Notary Public



(Please type or Print)

27-10-400-044-0000

66 Orland Square Drive, Orland Park

**Cook County Bureau of Economic Development (CCBED)**  
**AFFIDAVIT FOR COOK COUNTY TAX INCENTIVES**

Please check the box to indicate the tax incentive category:

- ☐ Class 6b, 6B CEERM, 6b TEERM, 6B SER    ☒ Class 7a, Class 7b, Class 7c    ☐ Class 8, Class 8 CEERM, Class 8 TEERM  
☐ Class C

On behalf of GW Property Group, LLC - Series 8 (the "Applicant"), I hereby certify, represent and warrant the following to the CCBED:

1. Attached as Exhibit 1 hereto and hereby incorporated herein is a true and correct list of all real estate owned in Cook County, Illinois by the Applicant, including all permanent index numbers associated with such real estate.
2. Attached as Exhibit 2 hereto and hereby incorporated herein is a true and correct Disclosure of the Ownership Interests of the Applicant as set forth in Cook County's Code of Ethical Conduct (Cook County, Ill., Code, Ch. 2, Art. VII, Div. 2, Subdiv. VI, Section 2-610).
3. The Applicant is not delinquent in the payment of any property taxes administered by Cook County or by a local municipality.
4. The Applicant is in compliance with all applicable laws, as required by the Cook County Tax Incentive Ordinance, Classification System for Assessment, as amended from time to time (the "Tax Incentive Ordinance").

Under penalty of perjury, I hereby certify, represent and warrant that I have the knowledge and the authority to provide this Affidavit to the CCBED on behalf of the Applicant. This Affidavit shall be deemed to be the Applicant's Economic Disclosure Statement, as defined in the Tax Incentive Ordinance. The Applicant hereby submits this Affidavit to the CCBED for purposes of complying with the provisions of the Tax Incentive Ordinance.

I hereby acknowledge that the CCBED has not, and will not independently verify the certifications, representations and warranties contained herein. I further acknowledge that the CCBED is entitled to and is in fact relying upon the certifications, representations and warranties contained herein in connection with its support and consent for the above stated tax incentive request of the Applicant to the Office of the Assessor of Cook County, Illinois pursuant to the Tax Incentive Ordinance in connection with property located at 66 Orland Square, in Orland Park, Illinois, 60462 (the "Subject Property").

I understand and acknowledge that if the certifications, representations or warranties contained herein are untrue in any respect, the support and consent of the CCBED for the tax incentive classification of the Subject Property may be revoked, and other penalties at law or in equity may apply.

**APPLICANT:**

Name of Company: GW Property Group, LLC - Series 8

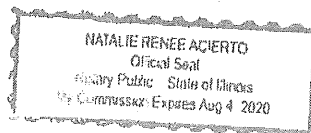
By: [Signature]

Print Name of Signatory: Mitch Galtz

Print Title of Signatory: Manager

Signed and sworn before me on 5/15/19 (Date)  
at COOK (County) IL (State)

Natalie Renee Acierio (Notary Public)  
My Commission expires on 8/4/20



**EXHIBIT 1**

List below or attach all real estate owned in Cook County, Illinois by the Applicant,  
Including all permanent index numbers associated with such real estate.



**EXHIBIT 1**

List below or attach all real estate owned in Cook County, Illinois by the Applicant,  
Including all permanent index numbers associated with such real estate

P.I.N. 27-10-400-044-0000 (the "7c Parcel")

P.I.N. 27-10-400-043-0000

## **EXHIBIT 2**

List below or attach Cook County Disclosure of Ownership Interests of the Applicant

<b>Applicants**</b>	<b>Owners:</b>	<b>Address:</b>
<b>GW Property Group, LLC – Series 8</b>	Mitch Goltz Living Trust U/T/A DTD 6/11/14 * Shai Wolkowicki	2211 N. Elston Ave., Suite 304 Chicago, IL 60614
<b>BlitzLake Orland Park, LLC</b>	David Blitz Jeff Lake Brian Lake	2211 N. Elston Ave., Suite 304 Chicago, IL 60614

\* Mitchell Goltz is the sole beneficiary of the Mitchell Goltz Living Trust U/T/A DTD 6/11/14. Mr. Goltz can be reached at 2211 N. Elston Ave., Suite 304, Chicago, IL 60614

\*\*The Applicants are the successors-in-interest to the original applicant and equally own the subject as co-tenants in common. The original applicant for the 7c incentive was 66 Orland Square LLC. The original applicant executed a quit claim deed on May 19, 2017, conveying a 50% interest in the subject property to GW Property Group, LLC – Series 8 and a 50% interest to BlitzLake 3D, LLC as co-tenants in common. An additional quit claim deed was executed on September 7, 2017, conveying all of BlitzLake 3D, LLC's interest to BlitzLake Orland Park, LLC.

**EXHIBIT 3**

See attached Cook County Assessor's Living Wage Affidavit for Applicant

## INCENTIVES CLASS LIVING WAGE ORDINANCE AFFIDAVIT

Mitchell Goltz as agent for the applicant set forth below, who is seeking a classification incentive as referenced below, I do hereby state under oath as follows:

1. As the agent for the applicant set forth below, I have personal knowledge as to the facts stated herein.
2. The property identified by PIN(s) with commonly known address(es), listed in Exhibit A attached and herein incorporated, are/is the subject of a pending application/renewal (*circle as appropriate*) for one of the following development incentives provided by the Code of Ordinances of Cook County, (Sec. 74-71), as amended:

       Class 6B        Class 8 (*Industrial property*)        Class 9   X   Class 7

3. I have reviewed the Code of Ordinances of Cook County, Chapter 34, Article IV, Division 1 and The Cook County Living Wage Ordinance, Sec. 34-127 et seq., as amended (*the "Ordinance"*), and certify that the applicant is in compliance with the above referenced Cook County Living Wage Ordinance, due to one of the following options (*check as appropriate*):

       Applicant is currently paying a living wage to its employees, as defined in the Ordinance.

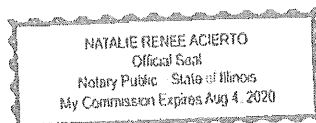
OR

  X   Applicant is not required to pay a living wage, pursuant to the Ordinance.

Further affiant sayeth not.

<u><i>Mitch Goltz</i></u>	Mitch Goltz
Agent's Signature Agent's Name & Title	
<u>2211 N. Elston, Suite 304</u>	<u>773.382.0590</u>
Agent's Mailing Address Agent's Telephone Number	
<u>GW Property Group, LLC-Series 8</u>	<u>2211 N. Elston, Suite 304, Chicago, IL 60614</u>
Applicant's Name Applicant's Mailing Address	
<u>mitch@gwproperties.com</u>	
Applicant's Email Address	

Subscribed and sworn before me this 15 day of May, 2019  
*Natalie Renee Acierito*  
Signature of Notary Public



(Please type or Print)

27-10-400-044-0000

66 Orland Square Drive, Orland Park

A RESOLUTION SUPPORTING AND CONSENTING TO A RENEWAL OF A COOK COUNTY CLASS 7C REAL ESTATE TAX ASSESSMENT CLASSIFICATION FOR THE PROPERTY LOCATED AT 66 ORLAND SQUARE DRIVE (P.I.N.: 27-10-400-044-0000) IN THE VILLAGE OF ORLAND PARK, ILLINOIS

WHEREAS, the Village of Orland Park (the "Village") desires to promote the rehabilitation and utilization of abandoned or vacant buildings, structures, and properties in the Village; and

WHEREAS, the Cook County Assessor is operating under the Cook County Real Property Classification Ordinance (the "Ordinance") enacted by the Cook County Board of Commissioners, as amended from time to time, which provides owners of property, on which there are abandoned or vacant buildings or structures, in certain cases, with a reduction in the assessed valuation of the property in order to induce and encourage commercial projects which would not be economically feasible without assistance; and

WHEREAS, GW Property Group, LLC – Series 8 and BlitzLake Orland Park, LLC, (the "Petitioner"), has applied, or is applying, for a renewal of the Class 7c Classification under the Ordinance and has proven to the President and Board of Trustees of the Village (the "Village Board") that such renewal of the Class 7c Classification is necessary to encourage and induce rehabilitation, improvement and occupancy of the real estate identified below (the "Subject Property"); and

WHEREAS, the Village Board supports and consents to the filing of a renewal for the Class 7c Classification application by the Petitioner, with the understanding that any owner and/or occupant of the Subject Property must meet the Class 7c Classification qualifications for the rehabilitation, improvement and occupancy of the Subject Property; and

WHEREAS, the Village Board has determined that the granting of a renewal of the Class 7c Classification to the Petitioner, for the Subject Property, would be beneficial to the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ORLAND PARK, COUNTIES OF COOK AND WILL, STATE OF ILLINOIS, that the request of the Petitioner to have the Subject Property declared eligible for the Class 7c Classification under the Ordinance, is hereby granted, in that the Village Board has determined that the incentive provided by the said Class 7c. Classification is necessary for the rehabilitation, improvement and occupancy of the Subject Property to occur.

BE IT FURTHER RESOLVED, that the Village Board finds that the Subject Property qualifies for purposes of the renewal of the Class 7c Classification, and consents to the

Subject Property being designated under the Class 7c Classification by the Cook County Assessor; with a copy of the Class 7c Classification renewal application of the Petitioner, based on the rehabilitation, improvement and occupancy of the Subject Property as outlined by the Petitioner in said application, being attached hereto as Exhibit A and made a part hereof.

BE IT FURTHER RESOLVED that the Village Board hereby supports, consents to, and approves the Class 7c Classification for the Subject Property, pursuant to the Ordinance; said Subject Property being described as follows:

LEGAL DESCRIPTION:

PARCEL 1B:

A TRACT OF LAND IN THE SOUTH 1/2 OF SECTION 10, TOWNSHIP 36 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS: COMMENCING ON THE NORTH AND SOUTH CENTERLINE OF SAID SECTION 10, A DISTANCE OF 501.78 FEET NORTH 0 DEGREES 01 MINUTES WEST OF THE SOUTH 1/4 CORNER OF SAID SECTION 10; THENCE SOUTH 70 DEGREES 48 MINUTES WEST 9.05 FEET TO A POINT ON CURVE; THENCE NORTHERLY ON A CURVE CONVEX TO THE EAST HAVING A RADIUS OF 505.17 FEET, AN ARC DISTANCE OF 223.26 FEET AND A CHORD BEARING OF NORTH 12 DEGREES 38 MINUTES 42 SECONDS EAST TO A POINT OF COMPOUND CURVE; THENCE NORTHERLY ON A CURVE CONVEX TO THE EAST HAVING A RADIUS OF 1330.73 FEET, AN ARC DISTANCE 75.34 FEET AND A CHORD BEARING OF NORTH 01 DEGREES 38 MINUTES 18 SECONDS EAST TO A POINT OF A CONCRETE WALL CENTERLINE EXTENDED EAST AND WEST, THAT POINT BEING THE POINT OF BEGINNING; THENCE CONTINUING NORTHERLY ON SAID CURVE CONVEX TO THE EAST AN ARC DISTANCE 307.12 FEET AND A CHORD BEARING OF NORTH 09 DEGREES 52 MINUTES 19 SECONDS WEST TO A POINT OF TANGENT; THENCE NORTH 16 DEGREES 29 MINUTES WEST 27.08 FEET; THENCE NORTH 73 DEGREES 31 MINUTES EAST 535.00 FEET; THENCE SOUTH 16 DEGREES 29 MINUTES EAST 328.90 FEET; THENCE SOUTH 02 DEGREES 10 MINUTES 40 SECONDS WEST 164.51 FEET TO A POINT OF A CONCRETE WALL CENTERLINE EXTENDED EAST AND WEST; THENCE NORTH 89 DEGREES 59 MINUTES 16 SECONDS WEST ALONG SAID CONCRETE WALL CENTERLINE EXTENDED EAST AND WEST 539.86 FEET TO THE POINT OF BEGINNING ON COOK COUNTY, ILLINOIS.

PERMANENT INDEX NUMBER (P.I.N): 27-10-400-044-0000

COMMON ADDRESS: 66 Orland Square Drive, Orland Park, Illinois 60462.

BE IT FURTHER RESOLVED that the Village Clerk is hereby authorized and directed to forward a certified copy of this Resolution to the Office of the Cook County Assessor.



## **REQUEST FOR ACTION REPORT**

---

File Number:	<b>2019-0566</b>
Orig. Department:	<b>Public Works Department</b>
File Name:	<b>Water Main Break Emergency Repair at 153rd Street and 108th Avenue - Payment</b>

---

### **BACKGROUND:**

On Saturday, June 29, 2019, at approximately 1:30 AM staff responded to a water main break at 153<sup>rd</sup> Street and 108<sup>th</sup> Avenue. The water main break was on the 36" transmission main that supports the west end of town. The main is located approximately 14 feet below the east-bound lanes of 153<sup>rd</sup> Street, and the pavement is no less than 14" in depth. Due to the size of the water main and its approximate location, village staff contacted Airy's, Inc. of Tinley Park, Illinois to repair the water main assisted by Public Works staff.

Airy's excavated the 36" water main and found a 6" in diameter blowhole at the top of the pipe. The main was repaired using a 36" water main repair sleeve, supplied by the village to help reduce cost, and backfilled with  $\frac{3}{4}$ " stone. Restoration of 153<sup>rd</sup> Street took place the following day with a temporary patch to keep the lane of traffic open. A permanent pavement repair is scheduled to be completed late this year by the road program patching contractor.

The village has a contract with Airy's, Inc. to perform this type of emergency repair work. The total cost of the repair completed by Airy's for the emergency water main break is \$25,786.53. Funds for this work are available in the Water Fund.

This agenda item is being considered by the Public Works Committee and the Village Board of Trustees on the same night.

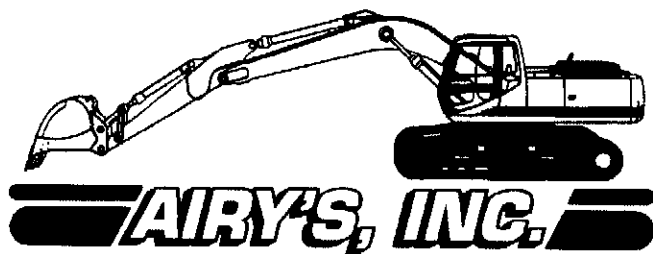
### **BUDGET IMPACT:**

Sufficient funds are available in the Utilities Budget Account 031-6002-443800 to cover the cost for this emergency repair.

### **REQUESTED ACTION:**

I move to approve authorizing payment to Airy's, Inc. of Tinley Park, Illinois, for the Emergency Water Main Repair at 153<sup>rd</sup> Street and 108<sup>th</sup> Avenue in the amount of \$25,786.53.

---



Invoice Number	23219
Invoice Date	6/29/2019
Purchase Order	
Invoice Total	25,786.53
Terms	Net 30
Due Date	7/29/2019

Bill To:  
Orland Park, Village of  
Accounts Payable  
14700 Ravinia Avenue  
Orland Park, IL 60462

**Mail Payment Airy's, Inc.**  
**To: 7455 Duvan Drive**  
**Tinley Park, IL 60477**

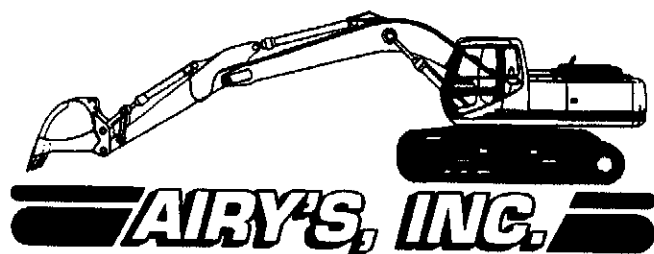
Job Notes:  
«blurbtext»

Job Location / Ship To:  
Water Main Break Repair  
153rd St. & 108th Ave.  
Orland Park, IL 60448

Page  
1 of 3

Item Number	Quantity	Description	Unit Price	Extended Price
REGULAR	3HR	6/29/2019: Jeffrey D Bettenhausen Class: Laborer Top Man	141.52	424.56*
REGULAR	8.5HR	6/29/2019: Jason M Bettenhausen Class: Class 2 Operator	169.85	1,443.73*
REGULAR	10HR	6/29/2019: Juan J. Ponce Class: Laborer Bottom Man	142.33	1,423.30*
REGULAR	1.5HR	6/29/2019: Juan J. Ponce Class: Laborer Bottom Man	172.08	258.12*
REGULAR	12HR	6/29/2019: Kevin E Bernard Class: Class 1 Operator	171.13	2,053.56*
REGULAR	10HR	6/29/2019: Nick J. Hedges Class: Laborer Sewer & Caisson Frmn.	144.07	1,440.70*
REGULAR	2HR	6/29/2019: Nick J. Hedges Class: Laborer Sewer & Caisson Frmn.	174.32	348.64*
REGULAR	14HR	6/29/2019: Thomas J Land Class: Plumber General Superintendant	209.16	2,928.24*

Please call us at 708.429.0660 or fax us at 708.429.0795 with any questions about this invoice.  
FEIN 36-2898229



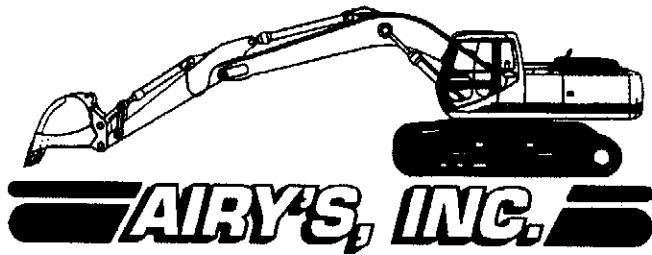
Invoice Number	23219
Invoice Date	6/29/2019
Purchase Order	
Invoice Total	25,786.53
Terms	Net 30
Due Date	7/29/2019

Bill To:  
Orland Park, Village of  
Accounts Payable  
14700 Ravinia Avenue  
Orland Park, IL 60462

**Mail Payment** **Airy's, Inc.**  
**To: 7455 Duvan Drive**  
**Tinley Park, IL 60477**

Item Number	Quantity	Description	Unit Price	Extended Price
REGULAR	12.5HR	6/29/2019: Tommy G. Newton Class: Class 2 Operator	169.85	2,123.13*
REGULAR	10HR	6/29/2019: Timothy A. Toepper Class: Laborer Bottom Man	142.33	1,423.30*
REGULAR	2HR	6/29/2019: Timothy A. Toepper Class: Laborer Bottom Man	172.08	344.16*
<b>TOTAL LABOR</b>				<b>14,211.44</b>
EQUIPMENT	5.5	6/29/2019: Kenworth T800 Semi Tractor	94.21	518.16*
EQUIPMENT	5.5	6/29/2019: 2018 55CC Talbert Lowboy Trail	32.00	176.00*
EQUIPMENT	3	6/29/2019: Kenworth T800 Semi Tractor	94.21	282.63*
EQUIPMENT	3	6/29/2019: 2018 55CC Talbert Lowboy Trail	32.00	96.00*
EQUIPMENT	12	6/29/2019 2001 Link-Belt 330LX Excavator	198.32	2,379.84
EQUIPMENT	12	6/29/2019 2014 Ford F550 Service Truck	40.81	489.72
EQUIPMENT	12.5	6/29/2019 Volvo L90C Loader	74.26	928.25
EQUIPMENT	3	6/29/2019 2000 Kenworth T800B Semi Tractor	85.64	256.92
EQUIPMENT	3	6/29/2019 2007 Trail King TK40LP Trailer	24.42	73.26
EQUIPMENT	14	6/29/2019 Ford F150 Service Truck	27.85	389.90

Please call us at 708.429.0660 or fax us at 708.429.0795 with any questions about this invoice.  
FEIN 36-2898229



Invoice Number	23219
Invoice Date	6/29/2019
Purchase Order	
Invoice Total	25,786.53
Terms	Net 30
Due Date	7/29/2019

Bill To:  
Orland Park, Village of  
Accounts Payable  
14700 Ravinia Avenue  
Orland Park, IL 60462

**Mail Payment** Airy's, Inc.  
**To:** 7455 Duvan Drive  
Tinley Park, IL 60477

Item Number	Quantity	Description	Unit Price	Extended Price
<b>TOTAL EQUIPMENT</b>				<b>5,590.68</b>
	1	6/29/2019: 19-2815-016CA07 Bed/Backfill Invoice #5755750	524.1815	524.18*
	1	6/30/2019: 19-2815-11x23 15" deep or less Invoice #177113	718.20	718.20*
	1	6/30/2019: 19-2815-Detour AHD-Sign Invoice #81087	731.85	731.85*
	1	6/29/2019 Perfoemance Cold Patch Invoice 10-S8209	1,730.18	1,730.18
41010002	24.00	Cartage- Spoil Out	95.00	2,280.00
<b>TOTAL MATERIAL</b>				<b>5,984.41</b>

\* means item is non-taxable

**INVOICE TOTAL 25,786.53**

## **REQUEST FOR ACTION REPORT**

---

File Number:	<b>2019-0584</b>
Orig. Department:	<b>Village Manager</b>
File Name:	<b>Professional Public Relations Services - Proposal</b>

---

### **BACKGROUND:**

In recent years, some of the media coverage for the Village of Orland Park hasn't reflected well on the Village. Reputation Partners was solicited to provide the Village with a proposal for professional public relations counsel and support aimed at achieving the following goals:

- Generate positive visibility for the Village of Orland Park, Mayor's Office, Board of Trustees and other Village leadership.
- Ensure Orland Park has a positive reputation in the south Chicago suburbs and in the Chicagoland area overall.
- Position the Village as a welcoming community for residents, prospective residents, businesses owners and the public.
- Highlight the Village's economy, infrastructure, parks/green spaces and schools.
- Attract new residents and business owners to the Village and retain those already in the Village.

### **BUDGET IMPACT:**

Funds for public relations services, in the amount of \$5,000, are available in the FY2019 PIO budget; a budget adjustment, in the amount of \$15,000, is required to fund these services thru December 31, 2019.

### **REQUESTED ACTION:**

I move to approve a budget adjustment to the General Fund in the amount of \$15,000;

And

To retain professional public relations services with Reputation Partners for a not to exceed amount of \$20,000.00 for services thru December 31, 2019.

---

**Village of Orland Park**  
Proposal for Public Relations Support  
July 30, 2019

**Situation Analysis**

In recent years, some of the media coverage for the Village of Orland Park hasn't reflected well on the village. Too much of the coverage has focused on various political issues, rather than the innate advantages of living in the village, its many positive attributes and the significant progress that's been made toward the Village of Orland Park's economy and infrastructure.

In an effort to secure a higher volume of positive media coverage for the Village of Orland Park and its leaders, Reputation Partners has developed the following public relations proposal, focusing on amplifying the village's many positive attributes and offerings.

**Goals**

Reputation Partners will provide the Village of Orland Park with public relations counsel and support aimed at achieving the following goals:

- Generate positive visibility for the Village of Orland Park, Mayor Keith Pekau, the Board of Trustees and other village leadership.
- Improve relationships with key reporters at a number of local news media outlets.
- Position the Village of Orland Park as a welcoming community for residents, prospective residents, businesses owners and the public.
- Highlight the Village of Orland Park's economy, infrastructure, parks/green spaces and schools.
- Attract new residents and business owners to the Village or Orland Park and retain those already in the village.
- Ensure Orland Park has a positive reputation in the south Chicago suburbs and in the Chicagoland area overall.

**Audiences**

Reputation Partners has identified the following groups as target audiences for the purposes of this proposal and the public relations activities outlined within:

- |                               |                                |
|-------------------------------|--------------------------------|
| • Residents                   | • Community leaders/Clergy     |
| • Prospective residents       | • News media                   |
| • Business owners             | • Village employees            |
| • Prospective business owners | • Government/elected officials |

Chicago | Milwaukee

30 West Monroe Street, Suite 1410  
Chicago, IL 60603

312.222.9939

[reputationpartners.com](http://reputationpartners.com)

## Strategies

Reputation Partners has developed the following public relations strategies to support the objectives outlined above:

- Media Relations – Engaging local and select regional media on an ongoing basis to secure positive media placements around the Village of Orland Park and its leaders on a number of subjects, including:
  - Infrastructure improvements
    - Downtown Triangle District Project
    - 151<sup>st</sup> Street Reconstruction
    - 167<sup>th</sup> Street Pedestrian Path
    - Storm Water Management
    - Road Improvement Program
  - Businesses moving in to Orland Park
    - I-80 Corridor Development
    - Hobby Lobby filling the space previously occupied by HHGregg at Orland Park Place
    - Andy's Frozen Custard taking the site of a former Wendy's in the US 45/La Grange Road Corridor
  - Park/green space additions and revitalization efforts
    - Orland Park Nature Center
    - John Humphrey Complex Field renovations
    - Centennial Park Aquatic Center improvements
    - Centennial Park improvements
    - Sterling Ridge passive park development and installation
  - Redevelopment of Orland Square Mall
    - Von Maur
    - AMC Theaters
    - Texas De Brazil
  - Highway/transportation access
    - Metra SouthWest Service
    - I-80 as southern border
    - US 45/La Grange Road as north/south thoroughfare
    - Illinois Route 43 close to eastern boarder of Orland Park
    - U.S. Route 6 close to the southern border of Orland Park
- Social Media – Work with Village of Orland Park social media coordinator to leverage existing social media channels and share positive information about the village (beyond event announcements) as well as foster an active dialogue with residents.
- Direct Communications – In coordination with the Mayor's office, deliver regular updates to target audiences detailing new and ongoing village initiatives via Village blog and website.
- Public Events – Highlight the successful initiation or completion of initiatives with public facing events featuring the Mayor, Village Board, other village leaders and key stakeholders.

## Messages

Chicago | Milwaukee



Reputation Partners will utilize the following key messages to support strategic public relations efforts (NOTE: These are preliminary key messages which will be refined and supported with proof points following an anticipated due diligence process at the onset of the engagement):

- The Village of Orland Park is the ideal place for residents and business owners to live, work and play.
- Nationally known businesses continue to open and expand operations within the Village of Orland Park.
- Over the past two years, the Village of Orland Park has undertaken numerous efforts to improve infrastructure, encourage economic development and expand its parks and green spaces.
- The Village of Orland Park works closely with Orland Square Mall to attract and retain high profile anchor tenants.
- Given its proximity to multiple travel and transportation options, the Village of Orland Park is a model location for businesses whose employees commute to and from work.
- The Village of Orland Park is committed to preserving, improving and growing its public parks and green spaces.

<b>Tactics</b>
----------------

To support the public relations strategy outlined above, Reputation Partners will apply the following tactics:

- Media Relations
  - Press releases
  - Pitch stories to target reporters
  - Press conferences
- Social Media
  - Content calendars
  - Monitoring and response (as needed)
  - Strategic engagement with other social media accounts (e.g., other local communities, village leaders, businesses in Orland Park, key community organizations/associations, etc.)
- Direct Communications
  - Newsletter
  - Blog posts
  - Video
- Public Events
  - Groundbreaking ceremonies
  - Public holidays
  - Grand openings
  - Impromptu appearances

Chicago | Milwaukee

30 West Monroe Street, Suite 1410  
Chicago, IL 60603

312.222.9939

[reputationpartners.com](http://reputationpartners.com)



- Town hall meetings

### Critical Success Factors

Reputation Partners has identified a number of critical success factors to help provide the above public relations activities the best chance for success:

- Regular communication between Reputation Partners and the client to provide updates on new and ongoing activities.
- Streamlined feedback and approval processes for public relations materials.
- Open and honest dialogue
- Appointing a single point of contact from the Village of Orland Park to communicate public relations needs with Reputation Partners
- Timely responses to any secured media opportunities

### Timeline

Reputation Partners anticipates the following timeline (*NOTE: Exact timeline to be determined following the approval of this proposal*):

- July 30 – Proposal delivery
- Week of August 5 – Proposal approval
- Week of August 12 – Due diligence process
- Weeks of August 19/26 – Finalization of PR Plan
- September and beyond – Execution of PR Plan

### Measurement

Reputation Partners will measure the success of the public relations activities based on the following criteria:

- Placement of positive stories in target media
- Engagement across social media channels
- Distribution of and response to direct communications
- New relationships forged and existing relationships repaired with target media
- An appropriate cadence of executed events
- Subjective feedback from Mayor Pekau, Trustees, constituents and others

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## Fees & Billing

**Budget.....\$4,000 per month**

Fees do not include any out-of-pocket expenses (such as travel costs). Reputation Partners assesses a four percent (4%) administrative fee in lieu of individual phone, fax and administrative charges. All other out-of-pocket expenses are billed at cost. All invoices are due within 30 days of receipt.

**Reputation Partners' policy is to bill only for actual time/hours worked. Therefore, actual fees billed for this work may fall below the budget provided. If at any time the level of outreach appears it might exceed the agreed upon budget (i.e., due to expanded involvement or unforeseen issues that develop), Reputation Partners would notify the Village of Orland Park and seek approval before continuing efforts.**

Fee ranges are based on our 2019 hourly billing rates, which are as follows:

President	\$390
Senior Consultant	\$390
Executive Vice President	\$345
SVP/ Director of Digital Strategies	\$325
SVP/ Director of Creative Services	\$325
Vice President	\$275
Creative Director	\$250
Account Director	\$245
Senior Web Designer	\$225
Designer	\$200
Account Manager	\$200
Senior Associate	\$190
Associate	\$175
Copywriter	\$175
Account Coordinator	\$150
Videographer	\$150
Proofing/Clerical	\$125
Intern	\$75
Finance/Operations Manager	\$50