

STATISTICAL SECTION

(Unaudited)

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

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

VILLAGE OF LOMBARD, ILLINOIS

Net Position by Component - Last Ten Fiscal Years
December 31, 2019 (Unaudited)

	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013	Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
Governmental Activities										
Net Investment in Capital Assets	\$ 84,504,289	84,533,294	88,172,217	88,985,049	89,079,482	91,631,301	95,126,395	95,368,627	88,165,070	87,093,170
Restricted	7,521,136	7,522,946	8,678,133	8,470,057	8,708,131	7,925,287	8,782,371	9,912,080	11,173,164	13,297,322
Unrestricted	16,798,455	21,646,376	17,997,708	17,200,029	18,260,845	(33,630,621)	(46,498,842)	(45,531,098)	(39,708,763)	(38,930,246)
Total Governmental Activities Net Position	108,823,880	113,702,616	114,848,058	114,655,135	116,048,458	65,925,967	57,409,924	59,749,609	59,629,471	61,460,246
Business-Type Activities										
Net Investment in Capital Assets	41,493,753	44,080,283	45,485,179	48,108,389	48,339,710	50,519,132	55,170,413	61,488,657	59,966,039	63,175,984
Unrestricted	31,459,925	30,701,570	32,610,492	31,789,271	33,172,256	29,332,987	29,461,493	30,326,744	33,896,659	33,931,778
Total Business-Type Activities Net Position	72,953,678	74,781,853	78,095,671	79,897,660	81,511,966	79,852,119	84,631,906	91,815,401	93,862,698	97,107,762
Primary Government										
Net Investment in Capital Assets	125,998,042	128,613,577	133,657,396	137,093,438	137,419,192	142,150,433	150,296,808	156,857,284	148,131,109	150,269,154
Restricted	7,521,136	7,522,946	8,678,133	8,470,057	8,708,131	7,925,287	8,782,371	9,912,080	11,173,164	13,297,322
Unrestricted	48,258,380	52,347,946	50,608,200	48,989,300	51,433,101	(4,297,634)	(17,037,349)	(15,204,354)	(5,812,104)	(4,998,468)
Total Primary Government Net Position	181,777,558	188,484,469	192,943,729	194,552,795	197,560,424	145,778,086	142,041,830	151,565,010	153,492,169	158,568,008

Data Source: Village Records

The Village implemented GASB Statement 68 in Fiscal Year 2015.

VILLAGE OF LOMBARD, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years
December 31, 2019 (Unaudited)

	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013	Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
Expenses										
Governmental Activities										
General Government	\$ 8,572,429	9,328,731	4,131,738	10,618,566	11,061,834	9,954,809	7,714,255	8,364,526	7,830,805	7,633,490
Public Safety	22,690,384	22,978,172	15,408,311	24,910,856	26,028,142	33,846,421	43,002,575	22,251,838	29,757,920	33,030,431
Physical Environment	1,603,323	1,642,693	921,050	1,447,328	1,513,731	1,538,966	1,629,603	1,651,411	1,742,984	1,697,548
Public Works	18,139,707	12,491,561	11,772,540	14,176,035	12,483,872	11,461,604	12,103,052	12,176,367	10,751,043	10,182,668
Interest on Long-Term Debt	411,904	322,932	166,539	244,159	183,751	120,882	86,322	50,903	27,270	8,014
Total Governmental Activities Expenses	51,417,747	46,764,089	32,400,178	51,396,944	51,271,330	56,922,682	64,535,807	44,495,045	50,110,022	52,552,151
Business-Type Activities										
Waterworks and Sewerage	15,625,693	16,397,317	10,218,545	16,959,526	16,907,384	23,120,131	17,150,317	18,914,412	21,957,393	20,664,873
Parking	124,683	117,847	52,609	91,534	51,754	125,721	87,494	152,930	216,010	161,289
Total Business-Type Activities Expenses	15,750,376	16,515,164	10,271,154	17,051,060	16,959,138	23,245,852	17,237,811	19,067,342	22,173,403	20,826,162
Total Primary Government Expenses	67,168,123	63,279,253	42,671,332	68,448,004	68,230,468	80,168,534	81,773,618	63,562,387	72,283,425	73,378,313
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	3,356,232	3,645,459	2,204,963	3,301,022	3,627,609	3,728,640	3,368,010	4,403,260	3,190,860	3,158,243
Public Safety	2,704,693	2,655,212	1,535,287	2,722,478	2,864,881	2,369,503	2,647,107	2,884,513	3,502,029	3,449,272
Operating Grants/Contributions	476,661	1,231,404	841,056	179,303	251,040	232,866	232,736	240,648	588,378	252,749
Capital Grants/Contributions	3,796,667	4,516,688	3,227,305	3,392,405	3,447,663	3,042,778	7,629,033	3,205,407	3,447,145	4,003,624
Total Governmental Activities Program Revenues	10,334,253	12,048,763	7,808,611	9,595,208	10,191,193	9,373,787	13,876,886	10,733,828	10,728,412	10,863,888
Business-Type Activities										
Charges for Services										
Waterworks and Sewerage	12,598,393	13,666,637	9,625,045	14,284,278	14,350,288	14,845,277	16,254,939	16,492,569	17,453,749	17,979,876
Parking	194,749	195,755	115,846	193,885	175,093	186,835	221,529	224,759	220,241	235,570
Operating Grants/Contributions	-	-	-	414,180	-	-	-	341,381	37,294	18,300
Capital Grants/Contributions	266,990	1,436,538	166,889	-	827,973	189,232	58,292	252,866	1,911,707	907,210
Total Business-Type Activities Program Revenues	13,060,132	15,298,930	9,907,780	14,892,343	15,353,354	15,221,344	16,534,760	17,311,575	19,622,991	19,140,956
Total Primary Government Program Revenues	23,394,385	27,347,693	17,716,391	24,487,551	25,544,547	24,595,131	30,411,646	28,045,403	30,351,403	30,004,844

	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013	Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
Net (Expenses) Revenues										
Governmental Activities	\$ (34,715,326)	(24,591,567)	(41,801,736)	(41,080,137)	(41,080,137)	(47,548,895)	(50,658,921)	(33,761,217)	(39,381,610)	(41,688,263)
Business-Type Activities	(1,216,234)	(363,374)	(2,158,717)	(1,605,784)	(1,605,784)	(8,024,508)	(703,051)	(1,755,767)	(2,550,412)	(1,685,206)
Total Primary Government Net Revenues (Expenses)	(35,931,560)	(24,954,941)	(43,960,453)	(42,685,921)	(42,685,921)	(55,573,403)	(51,361,972)	(35,516,984)	(41,932,022)	(43,373,469)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	8,329,478	8,394,681	8,571,427	8,851,990	8,807,994	8,963,744	9,033,526	9,146,994	9,407,488	9,670,086
Utility	4,905,762	4,816,683	2,697,489	4,647,765	4,729,429	4,227,330	4,148,253	3,969,776	3,989,921	3,759,230
Places for Eating	1,458,204	1,533,839	931,591	1,550,672	1,575,624	1,687,638	1,678,787	3,230,111	3,264,805	3,322,889
Tourism and Conventions	1,670,469	1,754,103	1,124,695	1,867,534	1,939,853	2,009,401	1,962,433	2,042,521	1,980,377	1,967,358
Other	788,380	811,772	484,686	823,168	739,725	818,553	800,369	732,995	654,723	663,085
Intergovernmental - Unrestricted										
Sales	16,674,191	16,842,804	7,583,455	17,711,202	18,535,018	16,366,591	17,216,410	14,079,367	16,943,151	16,263,676
Income/Use Tax - Unrestricted	4,073,198	4,331,205	2,433,235	4,932,421	4,953,509	5,668,814	5,204,594	5,063,514	5,442,835	6,097,787
Investment Income	338,351	114,233	89,579	79,631	(23,122)	324,455	214,042	293,212	682,210	799,894
Miscellaneous	1,305,349	468,412	172,906	594,625	724,920	355,529	1,342,640	608,017	386,468	465,153
Transfers - Internal Activities	504,340	526,330	354,840	549,805	490,510	575,832	541,824	525,850	530,750	509,880
Total Governmental Activities	40,047,722	39,594,062	24,443,903	41,608,813	42,473,460	40,997,887	42,142,878	39,692,357	43,282,728	43,519,038
Business-Type Activities										
Intergovernmental - Unrestricted										
Sales	2,433,274	3,301,320	3,921,901	2,792,960	2,019,659	5,062,424	4,446,536	7,849,684	5,189,994	4,865,737
Investment Income	60,354	8,261	21,781	13,245	41,100	146,984	101,869	83,639	202,643	297,191
Miscellaneous	42,161	261,158	88,350	1,704,306	1,649,841	1,731,085	1,476,257	1,531,789	633,454	277,222
Transfers - Internal Activities	(504,340)	(526,330)	(354,840)	(549,805)	(490,510)	(575,832)	(541,824)	(525,850)	(530,750)	(509,880)
Total Business-Type Activities	2,031,449	3,044,409	3,677,192	3,960,706	3,220,090	6,364,661	5,482,838	8,939,262	5,495,341	4,930,270
Total Primary Government	42,079,171	42,638,471	28,121,095	45,569,519	45,693,550	47,362,548	47,625,716	48,631,619	48,778,069	48,449,308
Changes in Net Position										
Governmental Activities	5,332,396	15,002,495	(17,357,833)	528,676	1,393,323	(6,551,008)	(8,516,043)	5,931,140	3,901,118	1,830,775
Business-Type Activities	815,215	2,681,035	1,518,475	2,354,922	1,614,306	(1,659,847)	4,779,787	7,183,495	2,944,929	3,245,064
Total Primary Government	6,147,611	17,683,530	(15,839,358)	2,883,598	3,007,629	(8,210,855)	(3,736,256)	13,114,635	6,846,047	5,075,839

Data Source: Village Records

VILLAGE OF LOMBARD, ILLINOIS

**Fund Balances of Governmental Funds - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013
General Fund				
Reserved	\$ 5,806,440	-	-	-
Unreserved	12,041,263	-	-	-
Nonspendable	-	268,971	301,944	339,072
Restricted	-	4,806,203	5,900,173	5,355,457
Committed	-	5,677,588	6,467,312	4,652,500
Unassigned	-	7,382,548	7,152,026	9,315,747
Total General Fund	17,847,703	18,135,310	19,821,455	19,662,776
All Other Governmental Funds				
Reserved	1,973,581	-	-	-
Unreserved, Reported in:				
Debt Service Funds	(53,628)	-	-	-
Capital Projects Funds	3,217,900	-	-	-
Restricted	-	2,716,743	2,912,227	3,224,579
Committed	-	-	-	-
Assigned	-	6,485,958	1,261,407	2,026,548
Unassigned	-	(60,707)	-	-
Total All Other Governmental Funds	5,137,853	9,141,994	4,173,634	5,251,127
Total All Governmental Funds	22,985,556	27,277,304	23,995,089	24,913,903

Data Source: Village Records

The Village implemented GASB 54 in Fiscal Year 2012.

Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
-	-	-	-	-	-
-	-	-	-	-	-
588,720	857,860	1,565,759	1,745,588	1,851,003	1,833,795
4,585,568	3,972,654	3,806,465	3,807,634	4,610,742	5,062,201
6,900,547	7,811,170	7,337,681	8,432,807	7,853,817	8,165,600
6,718,345	6,387,092	6,508,942	8,550,874	7,589,075	8,299,339
18,793,180	19,028,776	19,218,847	22,536,903	21,904,637	23,360,935
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,197,575	4,000,625	5,009,343	6,120,803	6,570,986	8,235,667
-	-	1,119,423	1,119,423	2,641,651	3,931,014
2,045,276	3,059,395	4,859,378	1,058,027	2,553,979	1,680,003
-	-	-	-	-	-
6,242,851	7,060,020	10,988,144	8,298,253	11,766,616	13,846,684
25,036,031	26,088,796	30,206,991	30,835,156	33,671,253	37,207,619

VILLAGE OF LOMBARD, ILLINOIS

**General Governmental Revenues By Source - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Source	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012**	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013
Taxes	\$ 37,899,682	22,679,765	14,857,162	23,856,270
Licenses and Permits	1,562,251	1,643,974	784,380	1,140,082
Intergovernmental	4,273,328	21,003,206	13,011,247	20,100,190
Charges for Services	3,491,624	3,688,442	2,440,906	4,040,224
Fines and Forfeits	1,007,050	968,255	514,964	843,194
Interest	294,773	86,442	74,744	68,630
Miscellaneous	1,305,349	468,412	172,906	594,625
Totals	49,834,057	50,538,496	31,856,309	50,643,215

Data Source: Village Records

Note: Includes General, Debt Service and Capital Projects Funds for the primary government.

** In 2012, sales taxes, income taxes and use taxes were reclassified from Taxes to Intergovernmental.

Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
24,937,522	22,021,814	17,623,368	19,122,397	19,297,314	19,382,648
1,199,891	1,286,559	1,121,197	1,455,518	1,041,619	1,150,651
20,042,333	20,995,901	25,748,881	22,588,936	26,421,509	26,617,836
4,406,641	3,960,748	4,017,724	4,806,728	4,456,110	4,459,687
885,958	850,836	876,196	1,025,527	1,195,160	997,177
(29,353)	231,760	143,285	217,348	502,182	573,967
724,920	355,529	1,342,640	608,017	386,468	465,153
52,167,912	49,703,147	50,873,291	49,824,471	53,300,362	53,647,119

VILLAGE OF LOMBARD, ILLINOIS

**General Governmental Expenditures By Function - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Function	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013
General Government	\$ 8,596,448	9,412,734	4,754,465	9,893,544
Public Safety	22,611,697	22,880,848	15,366,469	24,771,528
Physical Environment	1,603,323	1,642,693	921,050	1,447,328
Public Works	4,028,129	4,683,711	3,231,974	4,054,885
Capital Outlay	14,280,244	5,536,645	10,045,487	9,518,569
Debt Service				
Principal Retirement	2,139,335	2,230,970	1,020,885	2,056,400
Interest and Fiscal Charges	380,271	385,477	153,034	281,952
Totals	53,639,447	46,773,078	35,493,364	52,024,206

Data Source: Village Records

Note: Includes General, Debt Service and Capital Projects Funds for the primary government.

Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
10,107,819	7,661,812	7,924,067	8,067,440	8,013,157	7,767,276
25,825,972	25,444,257	26,853,707	27,030,606	29,754,052	29,136,905
1,513,731	1,538,966	1,629,603	1,651,411	1,742,984	1,697,548
4,146,281	4,044,581	4,146,747	4,174,088	4,177,623	4,030,471
8,496,713	8,487,921	5,291,519	7,380,053	6,687,886	7,407,976
2,227,060	1,900,775	1,350,400	1,350,575	584,250	564,425
218,718	147,902	100,877	67,983	35,063	16,032
52,536,294	49,226,214	47,296,920	49,722,156	50,995,015	50,620,633

VILLAGE OF LOMBARD, ILLINOIS

**Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012**	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013
Revenues				
Taxes	\$ 37,899,682	22,679,765	14,857,162	23,856,270
Licenses and Permits	1,562,251	1,643,974	784,380	1,140,082
Intergovernmental	4,273,328	21,003,206	13,011,247	20,100,190
Charges for Services	3,491,624	3,688,442	2,440,906	4,040,224
Fines and Forfeits	1,007,050	968,255	514,964	843,194
Interest	294,773	86,442	74,744	68,630
Miscellaneous	1,305,349	468,412	172,906	594,625
Total Revenues	49,834,057	50,538,496	31,856,309	50,643,215
Expenditures				
General Government	8,596,448	9,412,734	4,754,465	9,893,544
Public Safety	22,611,697	22,880,848	15,366,469	24,771,528
Physical Environment	1,603,323	1,642,693	921,050	1,447,328
Public Works	4,028,129	4,683,711	3,231,974	4,054,885
Capital Outlay	14,280,244	5,536,645	10,045,487	9,518,569
Debt Service				
Principal	2,139,335	2,230,970	1,020,885	2,056,400
Interest and Fiscal Charges	380,271	385,477	153,034	281,952
Total Expenditures	53,639,447	46,773,078	35,493,364	52,024,206
Excess of Revenues Over (Under) Expenditures	(3,805,390)	3,765,418	(3,637,055)	(1,380,991)
Other Financing Sources (Uses)				
Issuance of Debt	4,530,000	-	-	1,750,000
Transfers In	504,340	526,330	354,840	549,805
Transfers Out	-	-	-	-
	5,034,340	526,330	354,840	2,299,805
Net Change in Fund Balances	1,228,950	4,291,748	(3,282,215)	918,814
Debt Service as a Percentage of Noncapital Expenditures	4.97%	5.70%	3.63%	4.71%

Data Source: Village Records

** In 2012, sales taxes, income taxes and use taxes were reclassified from Taxes to Intergovernmental.

Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
24,937,522	22,021,814	17,623,368	19,122,397	19,297,314	19,382,648
1,199,891	1,286,559	1,121,197	1,455,518	1,041,619	1,150,651
20,042,333	20,995,901	25,748,881	22,588,936	26,421,509	26,617,836
4,406,641	3,960,748	4,017,724	4,806,728	4,456,110	4,459,687
885,958	850,836	876,196	1,025,527	1,195,160	997,177
(29,353)	231,760	143,285	217,348	502,182	573,967
724,920	355,529	1,342,640	608,017	386,468	465,153
52,167,912	49,703,147	50,873,291	49,824,471	53,300,362	53,647,119
10,107,819	7,661,812	7,924,067	8,067,440	8,013,157	7,767,276
25,825,972	25,444,257	26,853,707	27,030,606	29,754,052	29,136,905
1,513,731	1,538,966	1,629,603	1,651,411	1,742,984	1,697,548
4,146,281	4,044,581	4,146,747	4,174,088	4,177,623	4,030,471
8,496,713	8,487,921	5,291,519	7,380,053	6,687,886	7,407,976
2,227,060	1,900,775	1,350,400	1,350,575	584,250	564,425
218,718	147,902	100,877	67,983	35,063	16,032
52,536,294	49,226,214	47,296,920	49,722,156	50,995,015	50,620,633
(368,382)	476,933	3,576,371	102,315	2,305,347	3,026,486
490,510	-	-	-	-	-
-	575,832	1,707,349	525,850	2,172,118	1,881,950
-	-	(1,165,525)	-	(1,641,368)	(1,372,070)
490,510	575,832	541,824	525,850	530,750	509,880
122,128	1,052,765	4,118,195	628,165	2,836,097	3,536,366
4.93%	4.51%	3.09%	3.00%	1.22%	1.18%

VILLAGE OF LOMBARD, ILLINOIS

**Sales Tax Base and Number of Principal Payers - Taxable Sales by Category - Last Ten Calendar Years
December 31, 2019 (Unaudited)**

	2010	2011	2012	2013
General Merchandise	\$ 2,131,859	2,093,390	2,063,495	1,879,633
Food	794,468	831,723	784,138	789,686
Drinking and Eating Places	1,255,879	1,319,069	1,401,705	1,381,278
Apparel	495,865	515,269	520,252	522,665
Furniture & H.H. & Radio	669,252	686,490	816,820	1,075,702
Lumber, Building, Hardware	205,581	242,502	255,213	288,171
Automobile and Filling Stations	1,307,234	1,515,675	1,636,324	1,692,416
Drugs and Miscellaneous Retail	1,703,507	1,780,790	1,888,398	1,829,114
Agriculture and All Others	1,168,129	1,565,438	1,107,902	1,195,219
Manufacturers	373,622	272,207	299,178	298,918
Totals	10,105,396	10,822,553	10,773,425	10,952,802
Total Number of Payers	1,247	1,741	1,226	1,217
Village Direct Sales Tax Rate	2.00%	2.00%	2.00%	2.00%

Data Source: Illinois Department of Revenue

Note: Blank categories have less than 4 individual taxpayers, therefore no data is shown to protect the confidentiality of individual taxpayers; totals include censored data.

2014	2015	2016	2017	2018	2019
1,835,831	1,864,064	1,834,716	1,771,392	1,644,742	1,360,547
777,661	882,930	789,328	868,701	1,131,528	1,118,468
1,410,990	1,485,984	1,553,358	1,509,367	1,501,610	1,533,517
491,891	489,318	541,685	623,537	580,022	561,213
1,200,192	1,233,931	1,407,719	1,476,905	1,518,113	1,456,464
202,593	200,601	205,604	215,289	214,036	418,710
1,703,973	1,612,979	1,679,340	1,661,078	1,718,754	1,832,283
1,802,817	1,554,013	2,000,563	1,913,736	1,673,635	1,871,623
1,480,694	2,133,961	1,579,555	1,597,305	1,764,161	1,358,968
337,756	234,324	274,800	249,877	256,261	240,576
11,244,398	11,692,105	11,866,668	11,887,187	12,002,862	11,752,369
1,230	1,272	1,261	1,275	1,264	1,287
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

VILLAGE OF LOMBARD, ILLINOIS

**Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

<u>Fiscal Year Ended</u>	<u>Village Direct Rate</u>	<u>State Rate</u>
5/31/2011	2.00%	6.25%
5/31/2012	2.00%	6.25%
12/31/2012*	2.00%	6.25%
12/31/2013	2.00%	6.25%
12/31/2014	2.00%	6.25%
12/31/2015	2.00%	6.25%
12/31/2016	2.00%	6.00%
12/31/2017	2.00%	6.00%
12/31/2018	2.00%	6.00%
12/31/2019	2.00%	6.00%

Data Source: Village and County Records

* For the seven months ended December 31, 2012.

VILLAGE OF LOMBARD, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2019 (Unaudited)**

Tax Levy Year	Residential Property	Farm	Commercial Property
2010	\$ 1,127,102,871	462	416,349,551
2011	1,043,358,360	23	380,587,701
2012	946,060,870	-	358,952,872
2013	881,175,298	-	338,283,194
2014	870,626,683	-	329,667,597
2015	882,424,333	-	362,080,187
2016	931,670,039	-	383,249,331
2017	992,795,708	-	400,597,255
2018	1,044,399,138	-	411,636,899
2019	1,130,588,743	-	443,388,967

Data Source: Office of the DuPage County Clerk

Industrial Property	Total	Railroad	Total Assessed Value	Estimated Actual Value	Total Direct Tax Rates
77,680,750	1,621,133,634	531,409	1,621,665,043	4,864,995,129	0.5053
76,579,705	1,500,525,789	562,578	1,501,088,367	4,503,265,101	0.5595
68,591,270	1,373,605,012	632,992	1,374,238,004	4,122,714,012	0.6307
65,424,010	1,284,882,502	776,655	1,285,659,157	3,856,977,471	0.6742
67,025,110	1,267,319,390	808,262	1,268,127,652	3,804,382,956	0.6917
68,736,210	1,313,240,730	966,159	1,314,206,889	3,942,620,667	0.6747
73,714,620	1,388,633,990	982,368	1,389,616,358	4,168,849,074	0.6453
79,245,500	1,472,638,463	1,001,928	1,473,640,391	4,420,921,173	0.6250
83,219,140	1,539,255,177	1,075,366	1,540,330,543	4,620,991,629	0.6151
89,820,740	1,663,798,450	1,172,489	1,664,970,939	4,994,912,817	0.5839

VILLAGE OF LOMBARD, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2019 (Unaudited)**

	2010	2011	2012	2013
Village of Lombard:				
General Corporate	0.0748	0.1380	0.0904	0.0898
Police Pension	0.1405	0.1422	0.1763	0.2042
Public Benefit	0.0495	0.0499	0.0493	0.0500
Firefighters' Pension	0.0999	0.1011	0.1278	0.1512
IMRF	0.0464	0.0299	0.0549	0.0603
Liability Insurance	0.0614	0.0766	0.0878	0.0700
Social Security	0.0328	0.0218	0.0442	0.0487
Total Direct Tax Rates	0.5053	0.5595	0.6307	0.6742
Library	0.2024	0.2228	0.2513	0.2743
DuPage County	0.1659	0.1773	0.1929	0.2040
DuPage County Forest Preserve	0.1321	0.1414	0.1542	0.1657
York Township	0.0737	0.0810	0.0928	0.1017
Lombard Park District	0.3462	0.3760	0.4195	0.4543
Community College No. 502	0.2349	0.2495	0.2681	0.2956
High School District No. 87	1.8378	2.0199	2.2868	2.4877
School District No. 44	3.1767	3.5118	3.9416	4.2995
DuPage County Airport Authority	0.0158	0.0169	0.0168	0.0178
Total Direct and Overlapping Tax Rates	6.6908	7.3561	8.2547	8.9748

Data Source: Office of the DuPage County Clerk

2014	2015	2016	2017	2018	2019
0.1010	0.0077	0.0000	0.0000	0.0707	0.0738
0.2004	0.2227	0.2174	0.2033	0.1823	0.1833
0.0496	0.0470	0.0492	0.0498	0.0004	0.0003
0.1586	0.1543	0.1569	0.1525	0.1381	0.1306
0.0609	0.0676	0.0635	0.0603	0.0571	0.0499
0.0720	0.1284	0.1141	0.1172	0.1249	0.1075
0.0492	0.0470	0.0442	0.0419	0.0416	0.0385
0.6917	0.6747	0.6453	0.6250	0.6151	0.5839
0.2832	0.2763	0.4908	0.4754	0.4683	0.4455
0.2057	0.1971	0.1848	0.1749	0.1673	0.1655
0.1691	0.1622	0.1514	0.1306	0.1278	0.1242
0.1049	0.1002	0.0952	0.0924	0.0909	0.0894
0.4664	0.4546	0.4374	0.4249	0.4175	0.3971
0.2975	0.2786	0.2626	0.2431	0.2317	0.2112
2.5824	2.5173	2.4030	2.3402	2.2834	2.2296
4.4326	4.3039	4.1201	3.9701	3.8832	3.6969
0.0196	0.0188	0.0176	0.1660	0.0146	0.0141
9.2531	8.9837	8.8082	8.6426	8.2998	7.9574

VILLAGE OF LOMBARD, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2019 (Unaudited)**

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
CH VII Marquette MF Chicago	\$ 21,971,570	1	1.32%			
F&F Realty	20,418,700	2	1.23%	\$ 14,704,800	2	0.91%
Clover Creek Apartment	20,014,020	3	1.20%			
Chicago Industrial LLC	16,148,740	4	0.97%			
Highland Pointe LLC	15,467,770	5	0.93%			
YTC Mall Owner LLC	14,518,090	6	0.87%	9,424,280	6	0.58%
Three Galleria Towers	13,393,280	7	0.80%			
SLK Global Solution	12,035,140	8	0.72%			
PCRP Greg Overture Yorktown	11,524,530	9	0.69%			
Yorktown Apt Owner	11,426,050	10	0.69%			
Oak Creek Center LL LLC				17,501,870	1	1.08%
TA Associate Realty				13,927,440	3	0.86%
Red Mortgage Capital				13,775,410	4	0.85%
Butterfield Road Assoc.				13,308,460	5	0.82%
UBS Realty Investors LLC				9,414,480	7	0.58%
AIMCO				8,464,000	8	0.52%
St. Paul Insurance Co.				7,641,660	9	0.47%
Royal Management Corp				7,414,460	10	0.46%
	<u>156,917,890</u>		<u>9.42%</u>	<u>115,576,860</u>		<u>7.13%</u>

Data Source: Village Records

Note: Ten Largest Taxpayers as percent of Village's 2019 EAV (\$1,664,970,939).

VILLAGE OF LOMBARD, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Fiscal Year Ended	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
5/31/2011	2010	\$ 8,205,437	\$ 8,179,909	99.69%	\$ 1,742	\$ 8,181,651	99.71%
5/31/2012	2011	8,398,591	-	0.00%	-	-	0.00%
12/31/2012*	2011	8,398,591	8,362,665	99.57%	-	8,362,665	99.57%
12/31/2013	2012	8,667,319	8,655,270	99.86%	-	8,655,270	99.86%
12/31/2014	2013	8,667,914	8,629,546	99.56%	-	8,629,546	99.56%
12/31/2015	2014	8,845,190	8,756,121	98.99%	-	8,756,121	98.99%
12/31/2016	2015	8,866,954	8,851,327	99.82%	-	8,851,327	99.82%
12/31/2017	2016	8,967,194	8,952,364	99.83%	-	8,952,364	99.83%
12/31/2018	2017	9,210,252	9,190,506	99.79%	-	9,190,506	99.79%
12/31/2019	2018	9,474,573	9,450,346	99.74%	-	9,450,346	99.74%

Data Source: Village Records

* For the seven months ended December 31, 2012.

VILLAGE OF LOMBARD, ILLINOIS

**Ratios of Outstanding Debt By Type - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Fiscal Year Ended	Governmental Activities		
	General Obligation Bonds	Debt Certificates	Tax Increment Bonds
5/31/2011	\$ -	\$ 11,624,115	\$ -
5/31/2012	-	9,393,145	-
12/31/2012*	-	8,372,260	-
12/31/2013	-	8,065,860	-
12/31/2014	-	5,838,800	-
12/31/2015	-	3,938,025	-
12/31/2016	-	2,587,625	-
12/31/2017	-	1,237,050	-
12/31/2018	-	652,800	-
12/31/2019	-	88,375	-

Data Source: Village's Records

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

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

N/A - Not Available

* For the seven months ended December 31, 2012.

		Business-Type Activities					
General Obligation (ARS) Bonds	Waterworks and Sewerage Debt Certificates	Waterworks and Sewerage IEPA Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)		
\$ -	\$ 7,865,885	\$ -	\$ 19,490,000	N/A	\$ 451.52		
-	6,061,855	-	15,455,000	N/A	356.15		
-	5,137,740	-	13,510,000	N/A	311.33		
-	11,181,140	-	19,247,000	N/A	443.53		
-	8,902,200	-	14,741,000	N/A	339.69		
-	6,929,975	-	10,868,000	N/A	250.44		
-	4,857,375	4,069,322	11,514,322	N/A	265.34		
-	2,918,950	10,393,075	14,549,075	N/A	335.27		
3,900,000	1,498,200	13,745,639	19,796,639	N/A	456.20		
3,900,000	416,625	14,156,046	18,561,046	N/A	422.76		

VILLAGE OF LOMBARD, ILLINOIS

**Schedule of Direct and Overlapping Bonded Debt
December 31, 2019 (Unaudited)**

Governmental Unit	Gross Debt	Percentage to Debt Applicable to Village (2)	Village's Share of Debt
Village of Lombard (1)	\$ 88,375	100.00%	\$ 88,375
School Districts:			
High School District No. 87	55,530,000	19.71%	10,944,963
Elementary School District No. 41	20,075,000	1.70%	341,275
Elementary School District No. 44	8,360,000	83.25%	6,959,700
Elementary School District No. 45	33,245,000	32.00%	10,638,400
Elementary School District No. 89	8,610,000	8.47%	729,267
High School District No. 88	73,320,000	14.01%	10,272,132
High School District No. 99	8,059,184	0.69%	55,608
Community College District No. 502	165,320,000	14.01%	23,161,332
Elementary School District No. 4	2,675,000	5.55%	148,463
Elementary School District No. 15	36,255,000	0.97%	351,674
Elementary School District No. 58	11,656,297	1.13%	131,716
Total School Districts	423,105,481		63,734,530
Other Agencies:			
DuPage County	129,075,000	4.02%	5,188,815
DuPage County Forest Preserve	95,140,000	4.02%	3,824,628
Lombard Park District	12,360,112	97.66%	12,070,885
Butterfield Park District	3,740,000	22.71%	849,354
Glen Ellyn Park District	4,638,000	1.42%	65,860
Oak Brook Park District	18,240,521	0.20%	36,481
York Center Park District	125,000	39.51%	49,388
Total Other Agencies	263,318,633		22,085,411
Total Overlapping Debt	686,424,114		85,819,940
Total Direct and Overlapping Debt	686,512,489		85,908,315

Data Source: County Clerk's Office, Illinois Tax Extension Division.

(1) Includes Special Service Areas

(2) Determined by ratio of assessed value of property subject to taxation in Village of Lombard to value of property subject to taxation in overlapping unit.

VILLAGE OF LOMBARD, ILLINOIS

**Schedule of Legal Debt Margin
December 31, 2019 (Unaudited)**

Assessed Valuation - 2019	<u>\$ 1,664,970,939</u>
Legal Debt Limit - 8.625% of Assessed Valuation	143,603,743
Amount of Debt Applicable to Debt Limit	
Limited Tax Debt Certificates of 2013	<u>505,000</u>
Legal Debt Margin	<u>143,098,743</u>

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

VILLAGE OF LOMBARD, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2019 (Unaudited)

Fiscal Year Ended	Population	Personal Income (in Thousands)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
5/31/2011	43,165	\$ N/A	\$ N/A	40.9	6,434	8.3%
5/31/2012	43,395	N/A	N/A	39.1	6,443	8.5%
12/31/2012*	43,395	N/A	N/A	39.1	6,730	7.5%
12/31/2013	43,395	N/A	N/A	39.1	7,009	7.4%
12/31/2014	43,395	N/A	N/A	39.1	6,895	5.8%
12/31/2015	43,395	N/A	N/A	40.5	6,883	4.7%
12/31/2016	43,395	N/A	N/A	40.5	6,610	4.6%
12/31/2017	43,395	N/A	N/A	40.5	6,455	4.0%
12/31/2018	43,395	N/A	N/A	40.5	5,422	3.1%
12/31/2019	43,904	N/A	N/A	37.9	6,060	2.8%

Data Sources

- (1) U.S. Department of Commerce, Bureau of the Census
- (2) Illinois Department of Employment Security (using annual averages)

N/A - Not Available

* For the seven months ended December 31, 2012.

VILLAGE OF LOMBARD, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2019 (Unaudited)**

Employer	2019			2010		
	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Lombard Elem Dist 44	500	1	4.57%			
Von Maur	100	2	0.91%			
Beacon Hill	220	3	2.01%			
Village of Lombard	250	4	2.29%			
Lombard District 45	230	5	2.10%			
Westin Lombard Yorktown	275	6	2.52%			
Acosta Sales & Marketing Company				500	1	2.24%
Hillcrest Property Management Co.				400	2	1.79%
Adjustable Forms, Inc.				350	3	1.57%
Dial America Marketing, Inc.				310	4	1.39%
Carson Pirie Scott & Co.				300	5	1.34%
Imperial Service Systems				300	6	1.34%
West Suburban Bank				300	7	1.34%
J.C. Penney Co. Inc.				275	8	1.23%
1st Advantage Mortgage				200	9	0.90%
Valdes Engineering				200	10	0.90%
	<u>1,575</u>		<u>14.41%</u>	<u>3,135</u>		<u>14.05%</u>

Data Sources: Illinois Manufacturers Directory, Illinois Services Directory and selective telephone surveys.

All available data for 2019 and 2010 has been included.

VILLAGE OF LOMBARD, ILLINOIS

**Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Function	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013	Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
Village Manager's Office	8	7	7	12	11	10	9	9	9	9
Finance	15	16	16	14	13	13	13	12	12	13
Public Works	33	32	32	33	37	39	38	38	35	35
Police	95	90	88	90	89	89	89	85	83	83
Fire	70	71	71	71	71	71	71	71	71	71
Community Development	20	19	19	16	17	18	18	19	17	17
Water and Sewer	23	23	23	24	23	22	21	21	20	20
Totals	264	258	256	260	261	262	259	255	247	248

Data Source: Village Records

VILLAGE OF LOMBARD, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Function/Program	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013
Public Works				
Forestry				
Number of Parkway Trees Planted	203	241	355	382
Number of Parkway Trees Trimmed	3,339	2,997	241	2,414
Number of Parkway Trees Removed	190	253	496	481
Wood Chips Produced (Cubic Yards)	836	902	560	799
Fleet Services				
Number of Repair Work Orders	2,159	2,134	1,112	1,777
Amount of Repair Costs (Parts & Labor)	\$602,477	\$624,524	\$354,959	\$721,320
Gallons of Fuel Pumped	128,903	118,750	72,752	122,685
Fuel Cost	\$341,530	\$380,153	\$228,664	\$389,142
Public Safety				
Fire (1)				
Number of Fire Calls	3,043	3,131	1,990	3,124
Number of EMS Calls	4,436	4,593	2,911	4,801
ISO Rating	3	3	3	3
Police				
Number of Incidents	48,619	47,382	26,555	43,809
Number of Crimes	1,240	1,126	1,281	1,761
Crimes/1,000 Residents	28.7	26.1	27.9	40.6
Community Development				
Number of Building Permits Issued	2,887	2,993	2,125	2,487
Number of Building Inspections	4,707	5,047	3,449	5,732
Number of Code Enforcement Cases	929	932	441	814
Number of Tickets Issued	19	18	6	16
Finance				
Number of Utility Bills Issued	77,968	76,717	42,433	79,137
Number of Utility Accounts Shut Off	1,058	910	500	567
Ambulance Billing	\$2,044,650	\$1,997,685	\$1,339,896	\$2,086,897
Number of Accounts Payable Checks	4,264	3,868	2,501	3,538
Highways and Streets				
Contract Asphalt Patching/Grinding/Overlay	\$857,521	\$1,169,513	\$1,264,669	\$1,403,705
Concrete Street Rehabilitation	\$1,394,953	\$898,867	\$957,467	\$873,183
In-House Grind/Overlay	\$182,920	\$260,952	\$261,278	\$126,270
Water and Sewer				
Total Distribution Pumpage (1,000 Gallons)	1,511,756	1,536,368	934,701	1,452,666
% Unaccounted for Water	N/A	3.96%	6.05%	11.92%
Sanitary Sewer Overflows	3	2	1	6

N/A - Not Available

Data Source: Village Records

Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
409	478	871	827	643	275
2,462	3,343	3,093	3,954	3,438	3,102
1,186	1,450	293	438	550	528
2,262	636	408	540	552	576
2,978	1,737	2,700	1,670	1,828	3,229
\$712,814	\$760,819	\$738,756	\$712,161	\$749,924	\$791,933
123,966	114,997	125,039	124,748	131,679	133,329
\$375,736	\$230,240	\$183,266	\$222,169	\$292,878	\$275,213
3,384	1,631	1,695	1,695	2,013	5,291
5,091	4,778	5,004	4,969	5,412	2,064
3	3	3	3	3	2
44,781	45,846	52,360	61,110	57,271	57,917
1,014	1,329	1,120	1,080	1,187	1,235
23.7	30.9	25.9	25.1	27.5	27.7
2,463	2,511	2,584	2,645	2,582	2,864
5,122	4,674	4,986	5,247	5,641	5,180
653	989	1,035	1,209	2,123	1,635
6	11	11	11	6	14
75,191	74,725	75,479	77,058	87,624	77,850
401	449	470	299	278	187
\$2,508,610	\$2,317,300	\$2,294,400	\$2,355,400	\$6,701,410	\$6,463,715
3,325	2,978	2,589	2,538	2,583	2,094
\$1,033,911	\$934,323	\$772,081	\$1,193,540	\$1,104,465	\$1,417,565
\$973,007	\$580,283	\$605,994	\$535,983	\$694,605	\$867,682
\$321,512	\$227,927	\$219,222	\$139,757	\$101,556	\$219,420
1,482,604	1,342,976	1,367,284	1,349,096	1,333,467	1,315,575
6.24%	10.30%	10.10%	10.00%	11.00%	6.40%
5	3	1	-	6	1

VILLAGE OF LOMBARD, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Function/Program	Fiscal Year Ended 5/31/2011	Fiscal Year Ended 5/31/2012	Seven Months Ended 12/31/2012	Fiscal Year Ended 12/31/2013
Police				
Stations	1	1	1	1
Department Vehicles	37	37	37	37
Fire Stations	2	2	2	2
Public Works				
Streets (Miles)	155	155	155	155
Streetlights	2,954	3,113	3,094	3,113
Traffic Signals (Village Owned)	37	38	38	38
Water and Sewer				
Water Mains (Miles)	181.8	181.8	181.8	186.0
Fire Hydrants	2,698	2,698	2,475	2,770

Data Source: Village Records

Fiscal Year Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019
1 36	1 36	1 36	1 36	1 34	1 34
2	2	2	2	2	2
155 3,105	150 3,132	147 3,389	148 3,376	148 3,728	155 3,705
37	37	36	36	38	38
186.0 2,797	186.0 2,798	180.0 2,786	181.8 2,766	184.0 2,765	184.0 2,953