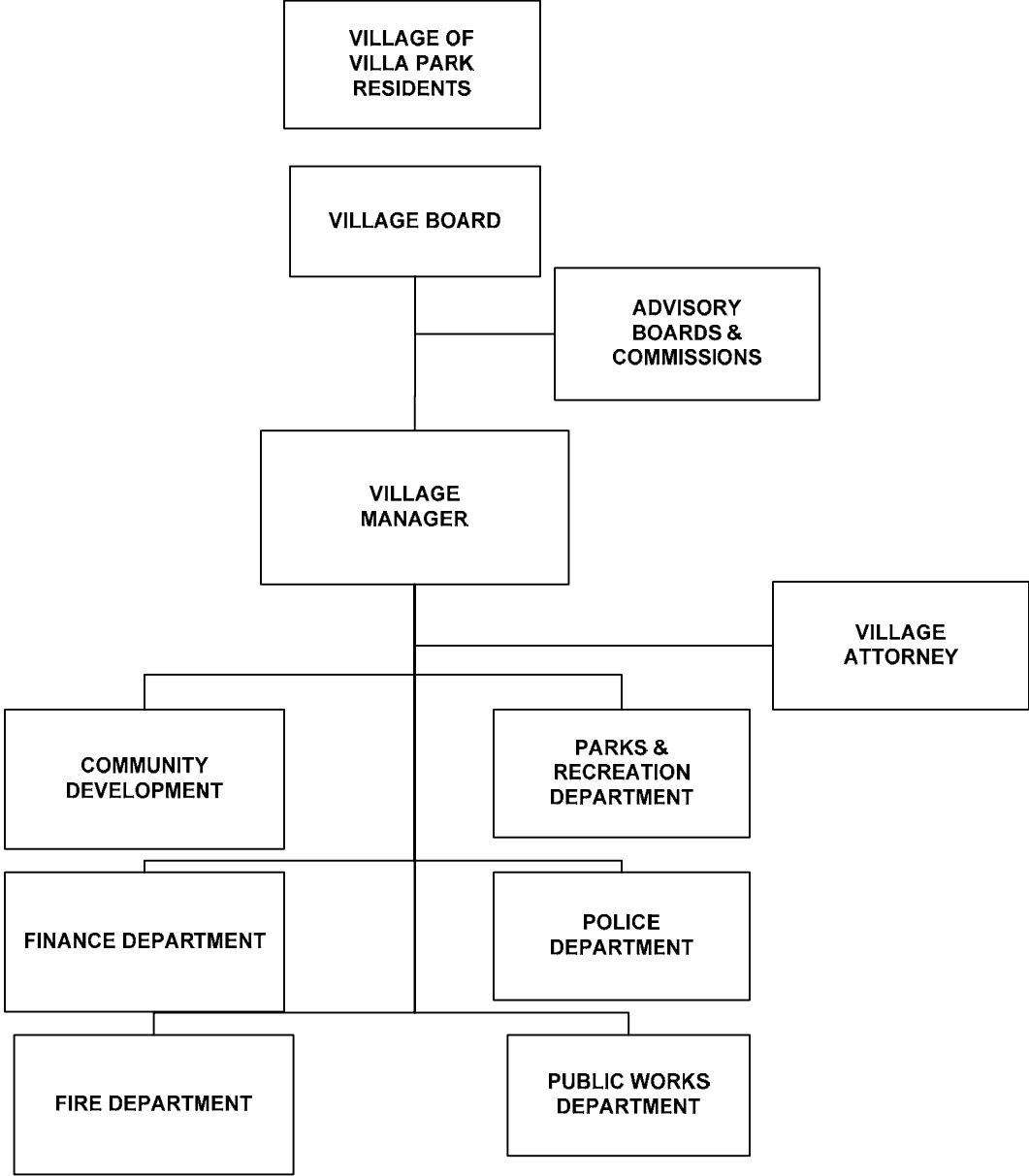
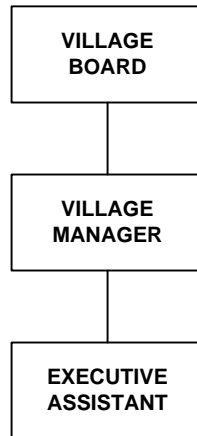


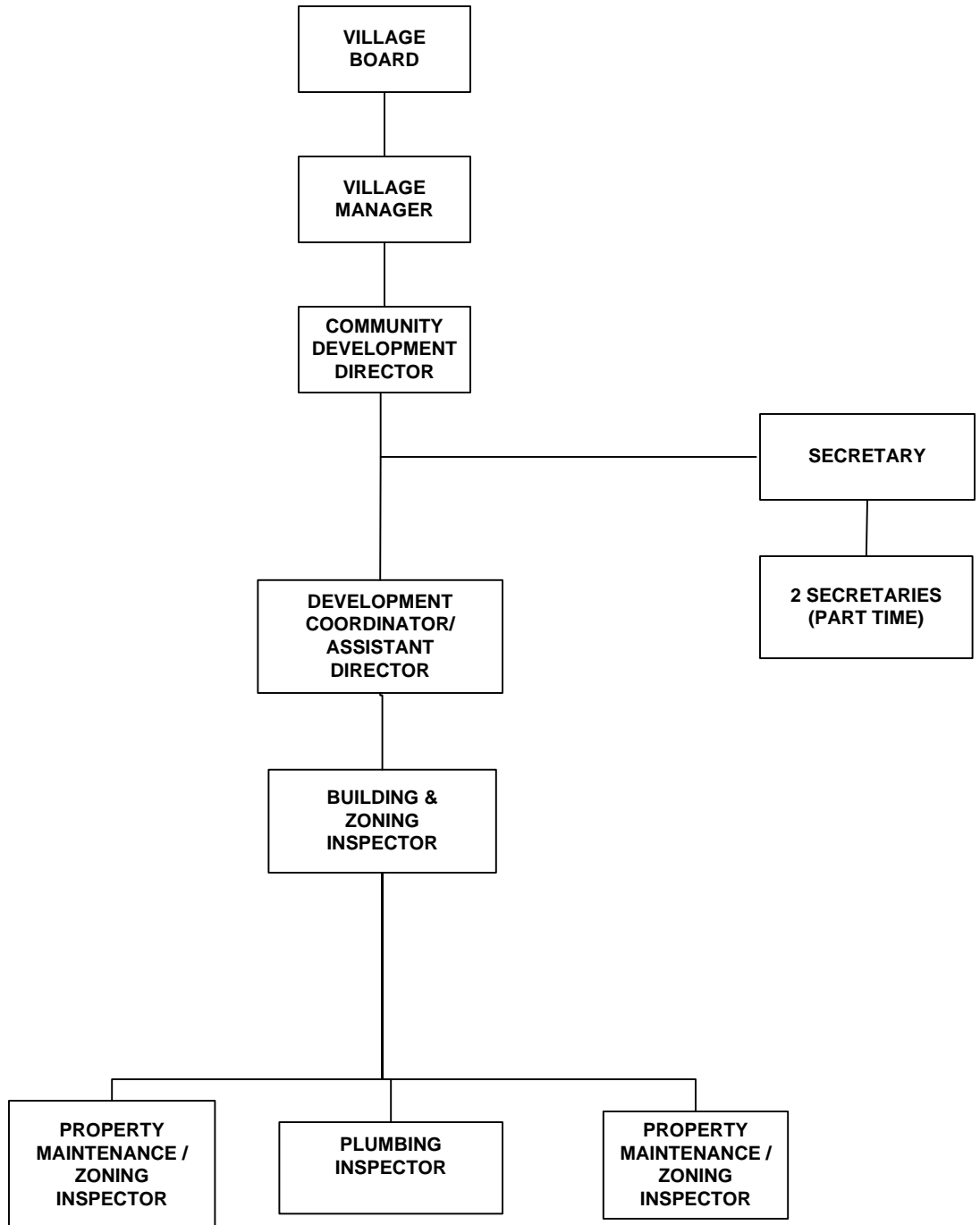
# Village of Villa Park Organizational Structure



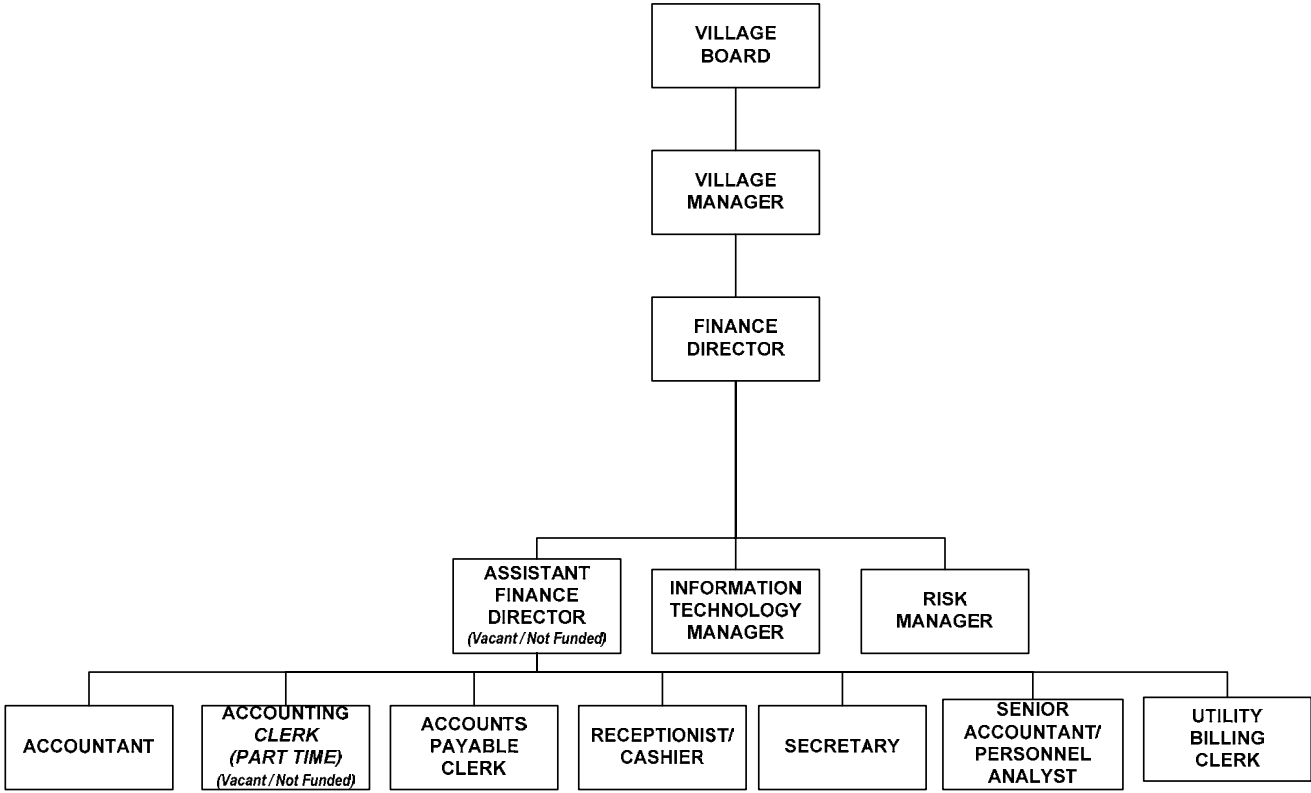
# Village of Villa Park Village Manager's Office



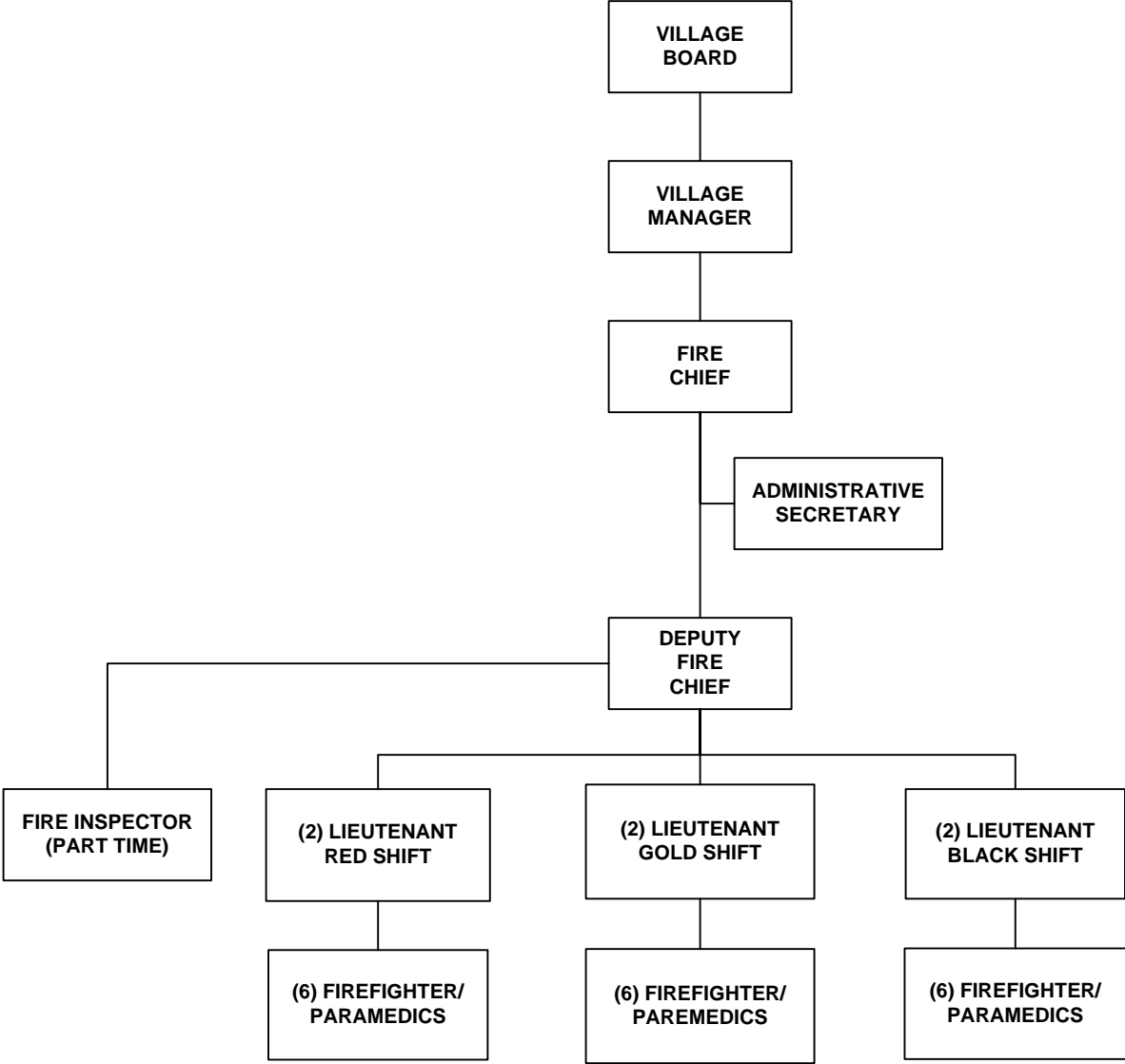
# Village of Villa Park Community Development Department



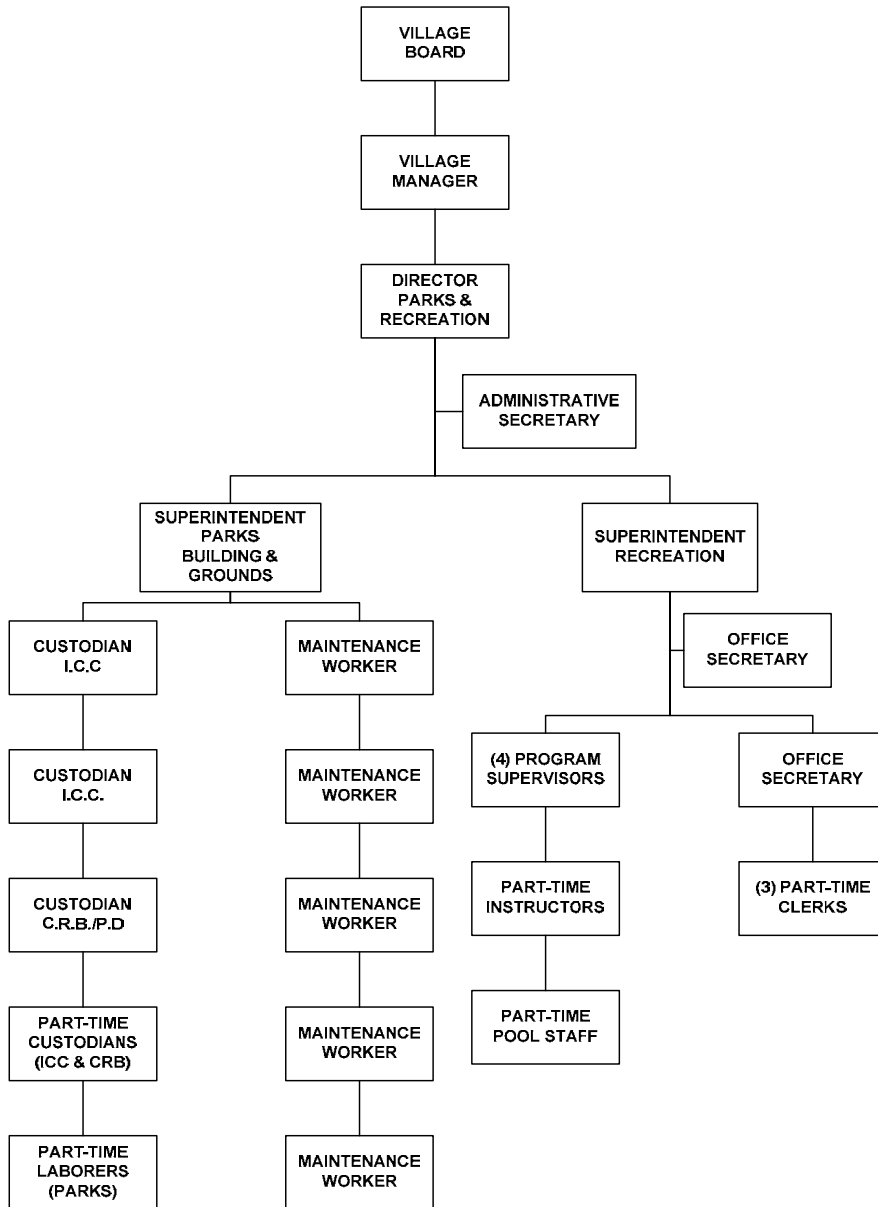
# Village of Villa Park Finance Department



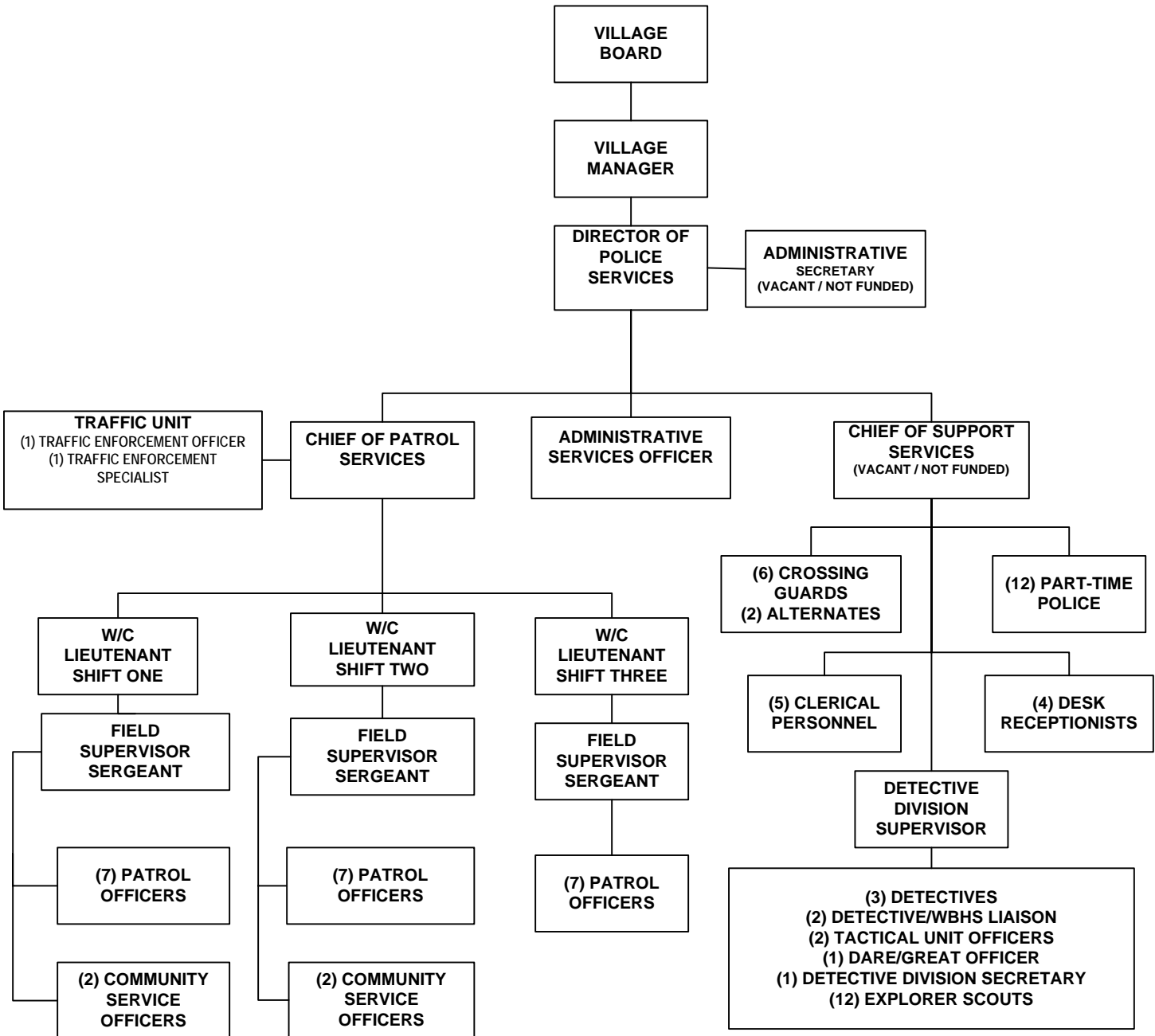
# Village of Villa Park Fire Department



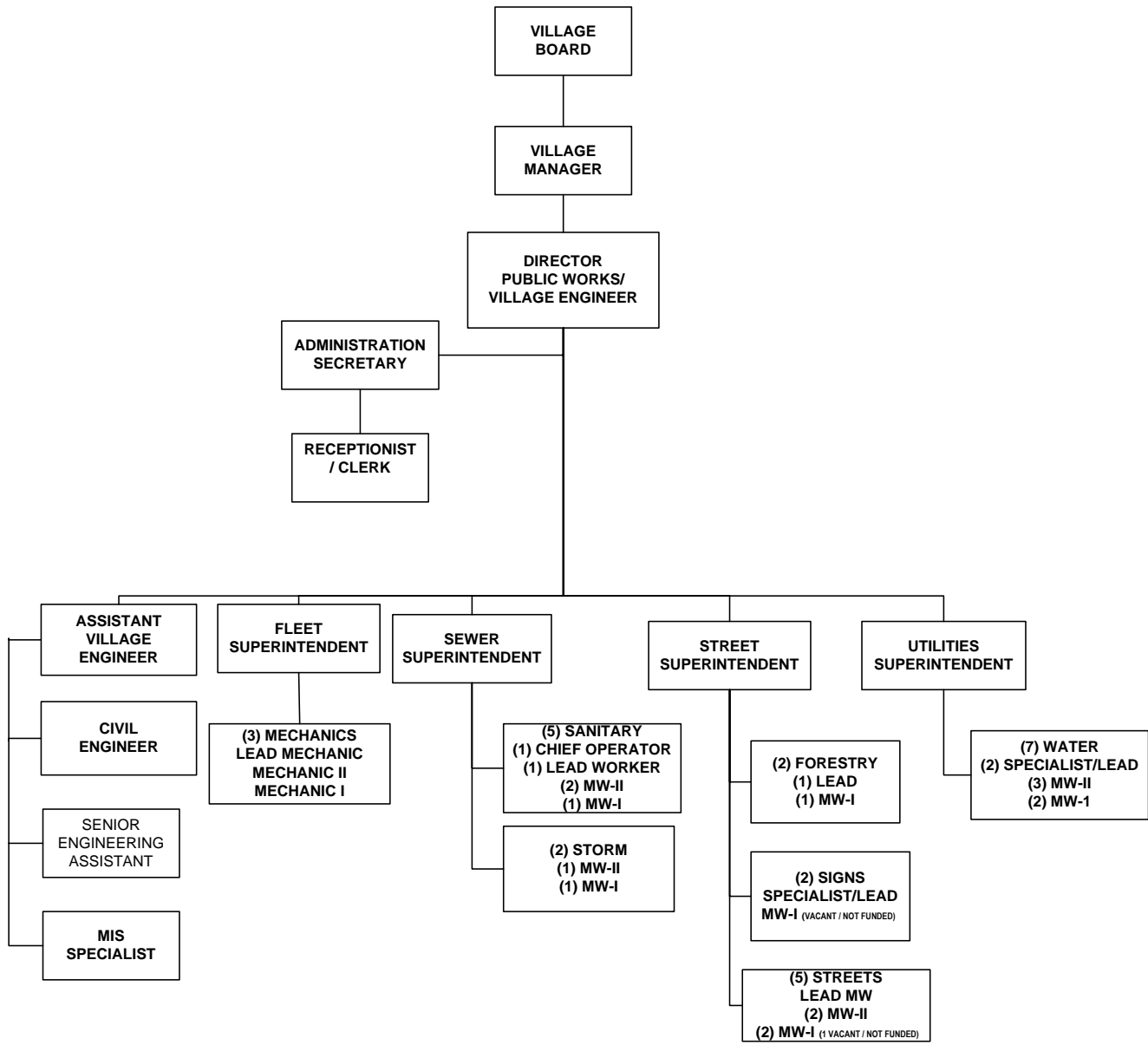
# Village of Villa Park Parks & Recreation Department



# Village of Villa Park Police Department



# Village of Villa Park Public Works Department



# VILLAGE OF VILLA PARK, ILLINOIS FUND DESCRIPTIONS

## C O R P O R A T E F U N D

The Corporate Fund accounts for the resources devoted to finance the services traditionally associated with local government. Included in these services are police and fire protection, emergency medical services, highways and streets, garbage collection, and general administrative services of the Village. Any other activity for which a special fund has not been created is accounted for in the Corporate Fund. The principal sources of revenues include sales taxes, utility taxes, property taxes and state income taxes.

## S P E C I A L R E V E N U E F U N D S

A special revenue fund is used to finance particular activities and is created out of revenue of specific taxes or other earmarked revenue. Such funds are authorized by statutory provisions to pay for certain activities with some special form of continuing revenue.

**Tax Increment Three Financing (TIF) Fund - to account for development in the Villa Avenue TIF District. Financing is provided by incremental taxes in the TIF District.**

**Tax Increment Two Financing (TIF) Fund - to account for development in the Villa Avenue TIF District. Financing is provided by incremental taxes in the TIF District.**

**Tax Increment Financing (TIF) Fund - to account for development in the North Avenue TIF District. Financing is provided by incremental taxes in the TIF District.**

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

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

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

## **VILLAGE OF VILLA PARK, ILLINOIS FUND DESCRIPTIONS**

### **SPECIAL REVENUE FUNDS – CONT.**

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

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

### **DEBT SERVICE FUNDS**

**Debt Service Funds are established to finance and account for the payment of interest and principal on all general obligation and special service area debt other than that payable exclusively from special assessments and debt issued for and serviced by a governmental enterprise. Villa Park's Debt Service Funds are legal in nature. They are established in accordance with statutes and/or bond indentures. Inclusion of debt service fund provisions in the indenture indicates to the buyer that the timing of the acquisition of assets with which to satisfy maturing debt has been formalized and that an adequate administrative approach to servicing the debt will be followed.**

### **CAPITAL PROJECTS FUNDS**

**Capital Projects Funds are established to account for the resources expended to acquire assets of a relatively permanent nature. (Special revenue and enterprise fund resources are not included in this category). These funds evolved from the need for special accounting for bond proceeds, grants and contributions for the acquisition of capital assets. Capital Projects Fund provides a formal mechanism which enables administrators to ensure that revenue designated for certain purposes are properly used. Bonds construction funds are utilized for receiving and expending proceeds from bond sales. Bonds are authorized by the General electorate and specific capital project construction periods, rather than on an annual basis. Each bond construction fund is terminated upon final completion of construction of the project for which it was created.**

## **VILLAGE OF VILLA PARK, ILLINOIS FUND DESCRIPTIONS**

### **CAPITAL PROJECTS FUNDS – CONT.**

**Road Fund – to account for improvements and maintenance to the Village’s road infrastructure.**

**Miscellaneous Capital Projects Fund – To account for the purchase of capital assets including rolling stock, vehicles and equipment.**

**Land Acquisition Fund – To account for the purchase of property and land related to development efforts in the Village.**

**Building Improvements Fund – To account for large scale maintenance and improvement projects on Village owned buildings. This does not include any property acquisitions.**

**Stormwater Buyout Fund – To account for capital projects to improve the Village drainage infrastructure. Primary funding is from storm water detention buyouts and stormwater fees. Funds will also be used fro drainage studies and permit reviews.**

### **ENTERPRISE FUNDS**

**Enterprise funds are established to account for the financing of self-supporting activities of governmental units which render services to the general public on a user charge basis. Enterprise funds are maintained on the accrual basis of accounting.**

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

**Water Supply Fund - to account for the provision of water services to the residents of Villa Park. 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 collection.**

**Waste Water Fund - to account for sewer repair and improvement services to the residents of Villa Park. 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 collection.**

## **VILLAGE OF VILLA PARK, ILLINOIS FUND DESCRIPTIONS**

### **TRUST AND AGENCY FUNDS**

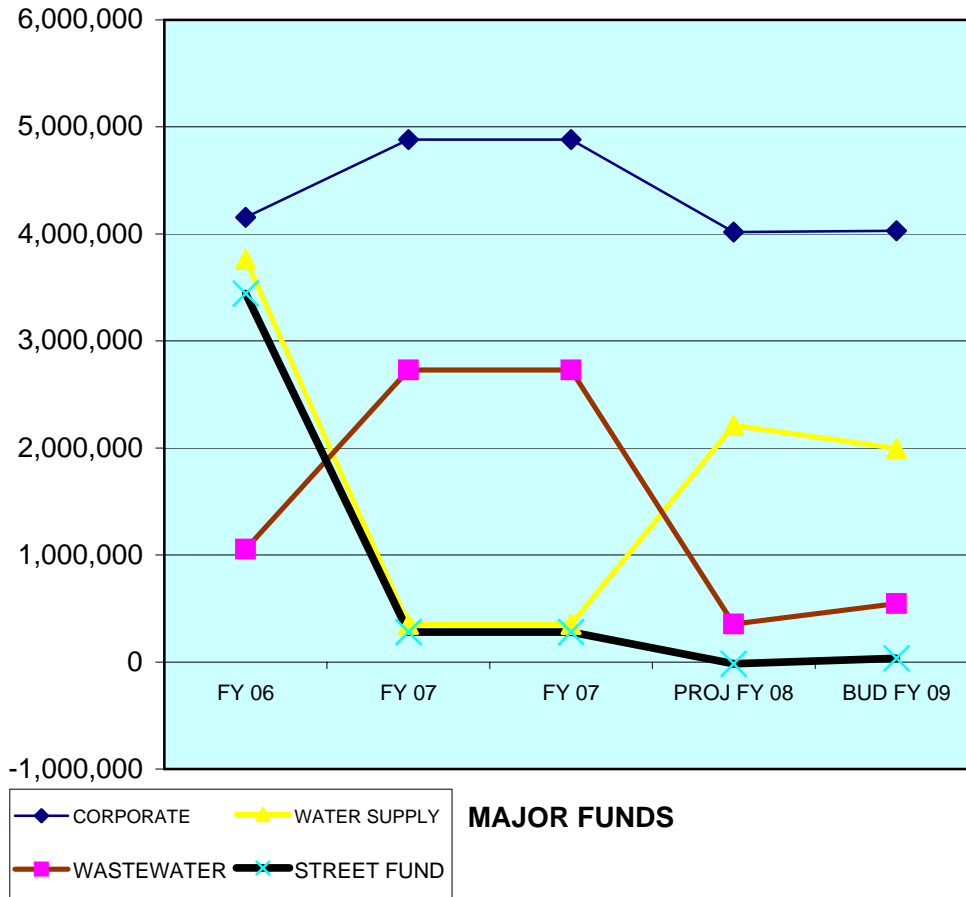
**Trust and Agency Funds are established to administer resources received and held by the Village as the trustee or as the agent for others. Use of these funds facilitates the discharge of responsibilities placed upon the governmental unit by virtue of the law or other similar authority.**

**Working Cash - to account for the resources which may be transferred to other Village funds to provide temporary loans.**

**Firefighters' Pension - to account for the accumulation of resources for pension benefit payments.**

**Police Pension - to account for the accumulation of resources for pension benefit payments.**

## VILLAGE OF VILLA PARK, ILLINOIS FUND BALANCES



**Significant fund balance changes:**

- \* The fund balance in the Corporate fund is at 80 days. 90 days is the finance balance goal set by the Village each year. The excess funds are normally used on capital improvements, that is why there is no build up of reserves each year. The average daily operating cost in the corporate is \$50,546.
- \* The fund balance for the Street Fund is set to be \$33,819 at the end of FY 09-10.
- \* Loan proceeds explain the increase in the fund balance in the Water Supply and Wastewater Funds for FY 09-10.
- \* Not picture are some funds in deficit which include: Parks, Recreation, Swimming Pool, Land Acquisition and Building Improvements. These should at the very least be balanced. A transfer from the Corporate Fund might be forthcoming if a funding source is not found to address this situation.

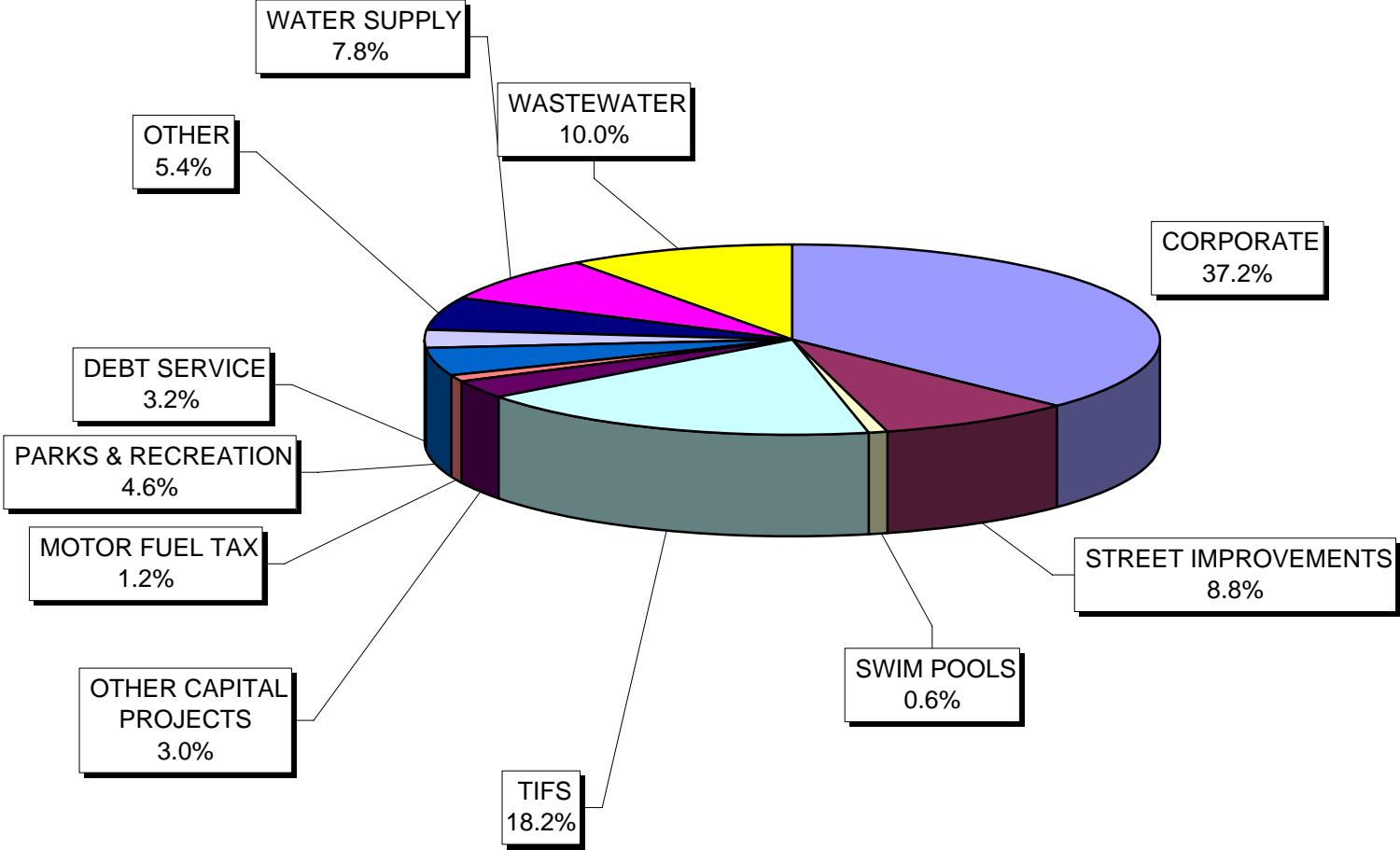
VILLAGE OF VILLA PARK, ILLINOIS  
 FINANCIAL SUMMARY EXCLUDING LIBRARY  
 FY 09-10

FUND	UNAUDITED FUND BALANCE AVAILABLE 4/30/2009	BUDGETED REVENUES FY 09-10	BUDGETED EXPENDITURES FY 09-10	PROJECTED FUND BALANCE AVAILABLE 4/30/2010	NET CHANGE IN FUND BALANCE
<b>OPERATING:</b>					
CORPORATE	4,017,162	18,460,451	18,449,352	4,028,261	11,099
WORKING CASH FUND	-	25,000	25,000	-	-
TAX INCREMENT THREE FINANCING	1,702,002	8,270,200	4,793,755	5,178,447	3,476,445
TAX INCREMENT TWO FINANCING	613,411	640,400	525,000	728,811	115,400
TAX INCREMENT FINANCING	25,265	113,600	112,000	26,865	1,600
MOTOR FUEL TAX	433,744	593,197	931,947	94,994	(338,750)
HOTEL/MOTEL TAX	69,445	90,000	90,000	69,445	-
NEDSRA	(36,844)	529,197	620,497	(128,144)	(91,300)
RECREATION	(86,013)	1,597,498	1,694,700	(183,215)	(97,202)
PARKS	12,625	701,748	779,265	(64,892)	(77,517)
<b>Sub-Total</b>	<b>6,750,797</b>	<b>31,021,291</b>	<b>28,021,516</b>	<b>9,750,572</b>	<b>2,999,775</b>
LESS TRANSFER TO: OPERATING FUNDS		(2,004,172)	(2,004,172)		
LESS TRANSFER TO: NON OPERATING FUNDS		(282,828)	(2,276,775)		
<b>OPERATING TOTAL (without Transfers)</b>		<b>28,734,291</b>	<b>23,740,569</b>		
<b>NON-OPERATING:</b>					
DEBT SERVICE	(215,903)	1,593,371	1,586,486	(209,018)	6,885
STREET IMPROVEMENTS FUND	(15,474)	4,352,221	4,302,928	33,819	49,293
OTHER CAPITAL PROJECTS FUND	32,550	1,099,047	1,142,806	(11,209)	(43,759)
EQUIPMENT REPLACEMENT FUND	100,739	5,000	92,598	13,141	(87,598)
LAND & BUILDING PROJECT FUND	(615,306)	-	-	(615,306)	-
BUILDING IMPROVEMENTS FUND	(172,306)	-	-	(172,306)	-
STORMWATER BUYOUT FUND	12,785	384,405	371,000	26,190	13,405
SWIM POOL	(63,157)	297,600	294,633	(60,190)	2,967
WATER SUPPLY	2,212,131	3,892,076	4,106,938	1,997,269	(214,862)
WASTE WATER	355,077	4,961,601	4,770,691	545,987	190,910
FIRE PENSION FUND	17,500	685,000	572,000	130,500	113,000
POLICE PENSION FUND	(322,420)	1,352,300	1,592,700	(562,820)	(240,400)
<b>Sub-Total</b>	<b>1,326,216</b>	<b>18,622,621</b>	<b>18,832,780</b>	<b>1,116,057</b>	<b>(210,159)</b>
LESS TRANSFER TO: OPERATING FUNDS		(2,276,775)	(282,828)		
LESS TRANSFER TO: NON OPERATING FUNDS		-	-		
<b>NON-OPERATING TOTAL (without Transfers)</b>		<b>16,345,846</b>	<b>18,549,952</b>		
<b>TOTAL ALL FUNDS (without Transfers)</b>	<b>8,077,013</b>	<b>45,080,137</b>	<b>42,290,521</b>	<b>10,866,629</b>	<b>2,789,616</b>

**VILLAGE OF VILLA PARK  
ANNUAL OPERATING BUDGET  
FY 2009 – 2010**

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**Village of Villa Park, Illinois**  
**Revenues By Fund FY 09-10**



VILLAGE OF VILLA PARK, ILLINOIS

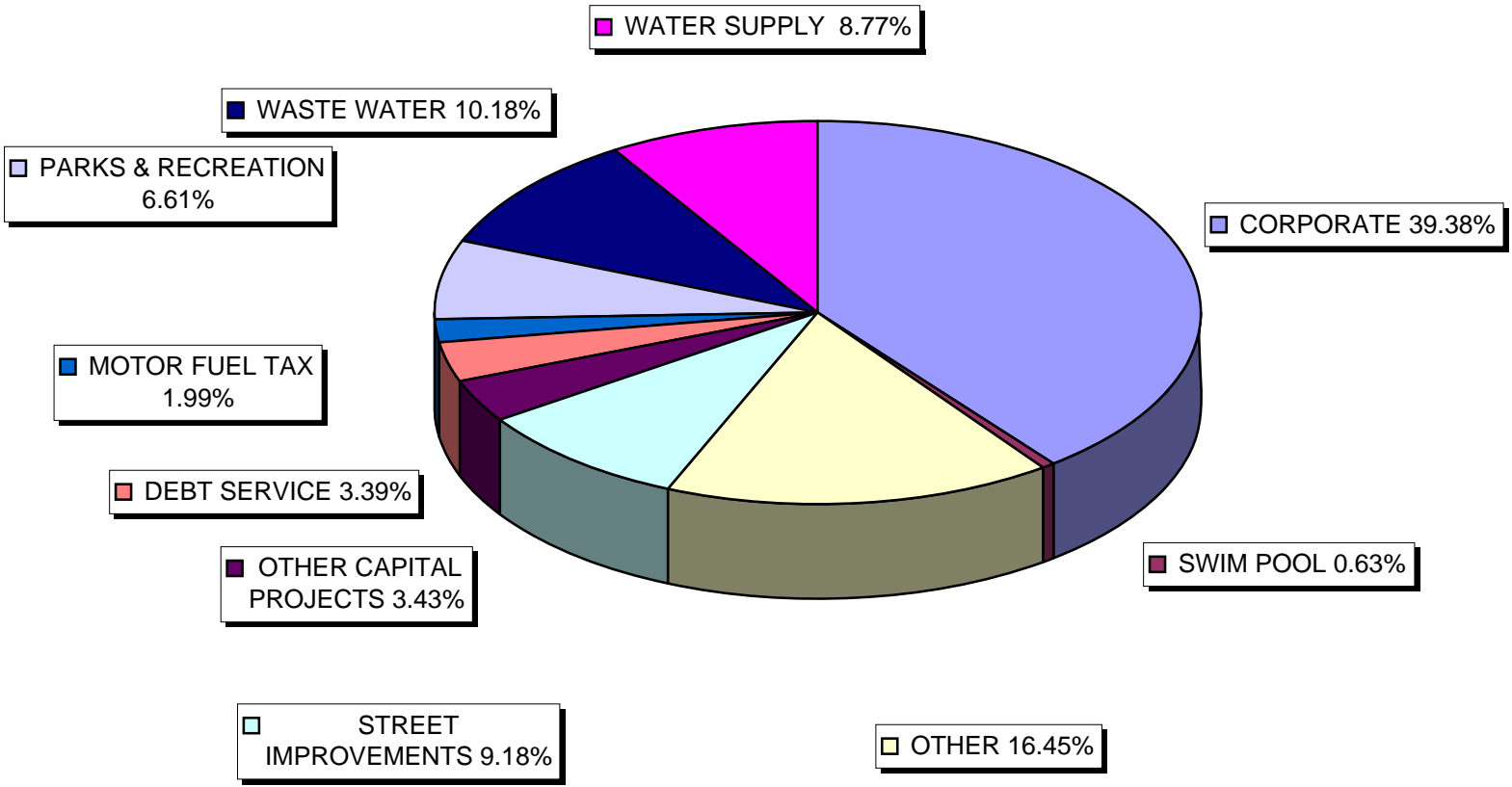
ALL FUNDS SUMMARY OF REVENUE

FY 06-07 THROUGH FY 09-10

FUND NAME	FY 06-07		FY 07-08		FY 08-09		FY 09-10
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET
CORPORATE	15,741,474	16,801,145	17,329,495	17,752,153	18,722,529	18,229,795	18,460,451
TAX INCREMENT THREE FINANCING	-	-	-	157,102	2,680,100	3,857,350	8,270,200
TAX INCREMENT TWO FINANCING	595,200	593,016	592,300	615,357	630,500	627,400	640,400
TAX INCREMENT FINANCING	130,800	103,931	145,000	109,514	122,950	113,075	113,600
MOTOR FUEL TAX	655,235	668,463	659,135	643,329	668,141	586,939	593,197
HOTEL/MOTEL TAX	68,500	89,504	72,000	93,585	80,000	90,000	90,000
NEDSRA	183,409	217,713	343,000	196,483	454,000	204,976	529,197
RECREATION	1,331,032	1,372,754	1,443,600	1,431,027	1,620,000	1,610,891	1,597,498
PARKS	618,430	623,609	634,000	639,882	759,000	757,500	701,748
S.VILLA SEWER SPEC. SERV. DISTRICT	2,145	-	-	-	-	-	-
DEBT SERVICE	1,455,747	1,464,621	1,462,495	1,478,042	1,547,398	1,698,117	1,593,371
STREET IMPROVEMENTS FUND	404,810	589,199	1,901,593	1,560,051	3,143,443	1,568,646	4,352,221
OTHER CAPITAL PROJECTS FUND	246,699	80,138	211,399	323,060	863,581	98,251	1,099,047
EQUIPMENT REPLACEMENT FUND	40,922	10,365	6,000	423,055	-	332,800	5,000
LAND & BUILDING PROJECT FUND	-	-	-	567,285	-	1,190	-
BUILDING IMPROVEMENTS FUND	-	-	1	-	1,200,000	784,067	-
STORMWATER BUYOUT FUND	8,000	117,753	33,000	22,670	59,208	124,886	384,405
SWIM POOL	255,700	248,971	255,500	262,254	249,000	263,734	297,600
WATER SUPPLY	4,717,128	2,998,687	5,363,000	5,068,155	3,244,372	3,305,072	3,892,076
WASTE WATER	1,427,263	1,050,716	1,510,900	1,076,088	5,464,194	2,569,721	4,961,601
WORKING CASH TRUST	25,000	28,748	25,000	29,035	25,000	20,000	20,000
FIREFIGHTERS' PENSION *	1,170,449	-	-	177,684	-	567,500	685,000
POLICE PENSION *	1,985,705	-	-	1,015,515	-	1,060,800	1,352,300
<b>TOTAL</b>	<b>31,063,648</b>	<b>27,059,333</b>	<b>31,987,418</b>	<b>33,641,326</b>	<b>41,533,416</b>	<b>38,472,710</b>	<b>49,638,912</b>

\* Pension Funds were removed from this schedule since they belong to blended units of the Village. The property tax levy is being accounted for in the Corporate Fund with an additional expenditure out to the Pension funds. A portion of these revenues and expenditures (non investment related) were brought back in FY 09-10. The revenues include the property tax transfer and personal property replacement tax, while the expenditures

**VILLAGE OF VILLA PARK  
EXPENDITURES BY FUND  
FY 09-10**



VILLAGE OF VILLA PARK, ILLINOIS

ALL FUNDS SUMMARY OF EXPENDITURES AND TRANSFERS

FY 06-07 THROUGH FY 09-10

FUND NAME	FY 06-07		FY 08-09		FY 08-09		FY 09-10
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET
CORPORATE	15,818,449	16,890,315	17,268,091	17,774,217	18,722,117	19,094,663	18,449,352
TAX INCREMENT THREE FINANCING	-	-	-	448,374	2,249,076	1,864,076	4,793,755
TAX INCREMENT TWO FINANCING	515,000	481,695	507,450	540,383	581,241	576,470	525,000
TAX INCREMENT FINANCING	130,800	101,284	145,000	107,145	120,000	111,529	112,000
MOTOR FUEL TAX	640,000	640,000	500,000	500,000	1,172,487	650,000	931,947
HOTEL/MOTEL TAX	68,500	68,500	72,000	72,000	80,000	90,000	90,000
NEDSRA	157,970	221,712	534,300	240,143	538,300	206,976	620,497
RECREATION	1,392,124	1,363,076	1,500,858	1,458,602	1,787,369	1,717,802	1,694,700
PARKS	563,020	606,965	635,109	672,368	852,926	785,834	779,265
S.VILLA SEWER SPEC. SERV. DISTRICT	2,140	-	-	-	-	-	-
DEBT SERVICE	1,574,662	1,437,897	1,577,860	1,444,645	1,660,651	2,192,097	1,586,486
STREET IMPROVEMENTS FUND	3,300,388	3,568,500	2,226,343	1,742,806	2,979,808	1,864,380	4,302,928
OTHER CAPITAL PROJECTS FUND	430,087	209,644	502,348	100,274	889,433	277,997	1,142,806
EQUIPMENT REPLACEMENT FUND	141,667	101,314	208,816	208,114	325,098	332,980	92,598
LAND & BUILDING PROJECT FUND	-	67,281	-	11,500	-	1,105,000	-
BUILDING IMPROVEMENTS FUND	17,000	10,316	47,000	224,768	1,222,000	615,000	-
STORMWATER BUYOUT FUND	15,000	36,561	96,000	150,999	41,000	146,058	371,000
SWIM POOL	282,568	308,314	298,365	297,784	326,853	318,108	294,633
WATER SUPPLY	5,449,952	3,120,106	5,409,009	2,607,352	3,953,856	3,822,438	4,106,938
WASTE WATER	1,654,341	1,672,888	1,701,469	1,937,853	5,246,690	2,564,749	4,770,691
WORKING CASH TRUST	25,000	23,446	25,000	32,299	25,000	20,000	20,000
FIREFIGHTERS' PENSION	386,787	-	-	-	-	550,000	572,000
POLICE PENSION	1,326,438	-	-	-	-	1,383,220	1,592,700
<b>TOTAL</b>	<b>33,891,893</b>	<b>30,929,814</b>	<b>33,255,018</b>	<b>30,571,626</b>	<b>42,773,905</b>	<b>40,289,377</b>	<b>46,849,296</b>

\* The Pension Funds are blended units of the Village of Villa Park and are no longer accounted for as "Village Funds." However the property tax levy for these funds exists in the Corporate Fund and a transfer is made to the Pension funds. This was reintroduced for administrative costs and pension payments in FY 09-10.

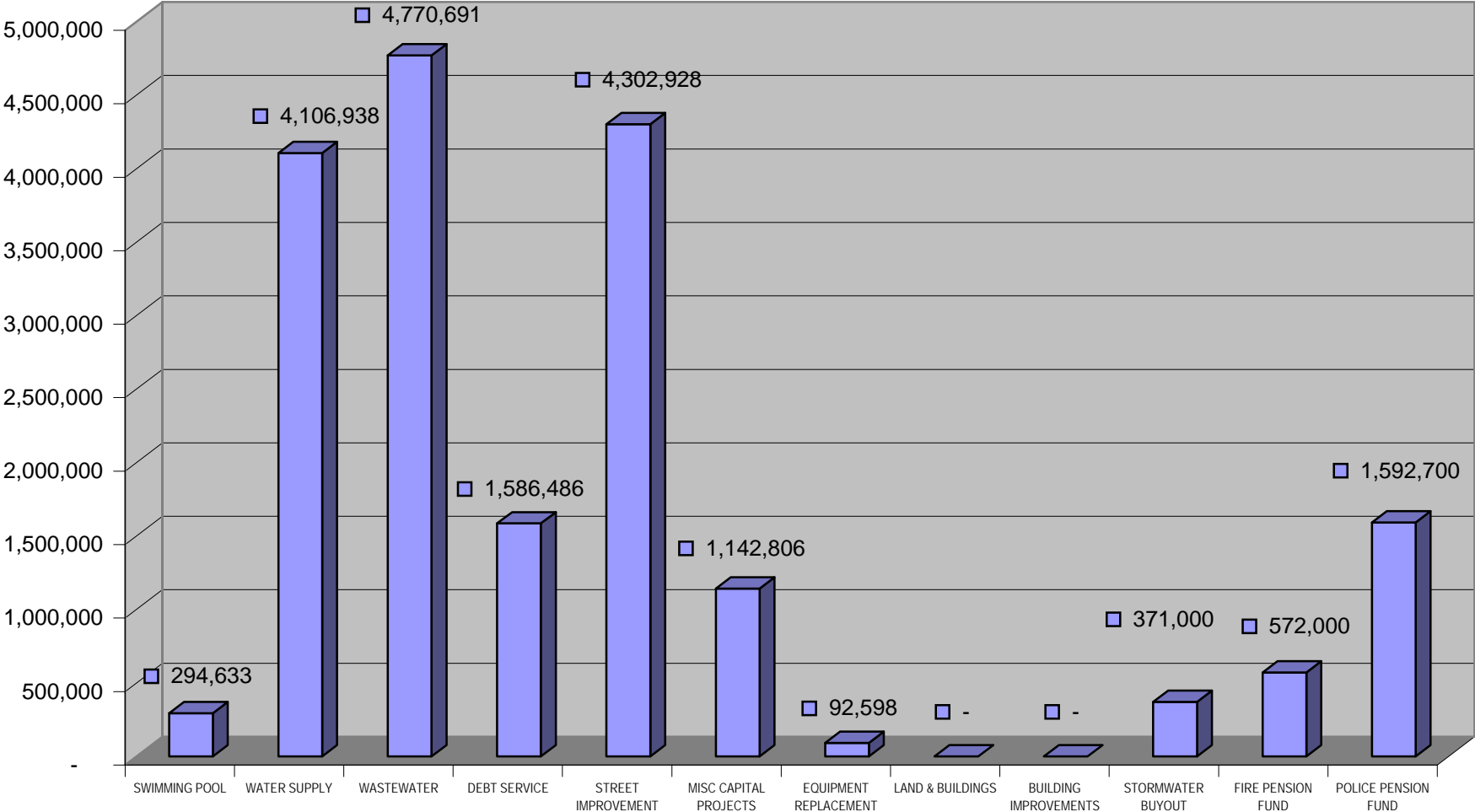
**VILLAGE OF VILLA PARK, ILLINOIS  
EXPENDITURES BY DEPARTMENT - FY 09-10  
OPERATING FUNDS**

<b>DEPARTMENT</b>	<b>PERSONAL SERVICES</b>	<b>CONTRACTUAL SERVICES</b>	<b>COMMODITIES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS</b>	<b>OTHER</b>	<b>TOTAL</b>
MANAGERS OFFICE	92,202	6,700	2,400	-	-	-	101,302
FINANCE	597,060	47,075	5,400	750	-	-	650,285
COMMUNITY DEVELOPMENT	412,504	41,300	11,975	-	-	-	465,779
PUBLIC WORKS	1,410,425	452,959	618,325	9,900	931,947	(629,210)	2,794,346
POLICE	5,228,804	638,303	183,982	24,032	970,000	-	7,045,121
FIRE / AMBULANCE	2,538,024	248,190	94,610	35,695	510,000	-	3,426,519
PARKS & RECREATION	1,935,820	454,883	237,252	75,063	-	-	2,703,018
<b>DEPARTMENT OPERATIONS</b>	<b>12,214,839</b>	<b>1,889,410</b>	<b>1,153,944</b>	<b>145,440</b>	<b>2,411,947</b>	<b>(629,210)</b>	<b>17,186,370</b>
<b><u>OTHER OPERATING EXP.</u></b>							
Public Affairs	26,250	392,640	37,425	-	-	64,555	520,870
Central Services	276,500	1,113,089	18,300	26,734	-	(889,000)	545,623
Corporate Transfers	-	-	-	-	1,095,000	-	1,095,000
Garbage	-	-	-	-	-	1,338,401	1,338,401
IMRF	-	-	-	-	-	1,169,000	1,169,000
Hotel/ Motel Tax	-	-	-	-	90,000	-	90,000
NEDSRA	-	-	-	339,300	-	281,197	620,497
Tax Increment Three Financing	-	920,000	-	3,600,000	273,755	-	4,793,755
Tax Increment Two Financing	-	525,000	-	-	-	-	525,000
Tax Increment Financing	-	112,000	-	-	-	-	112,000
Working Cash Reserve	-	-	-	-	20,000	-	20,000
<b>OTHER EXPENDITURES</b>	<b>302,750</b>	<b>3,062,729</b>	<b>55,725</b>	<b>3,966,034</b>	<b>1,478,755</b>	<b>1,964,153</b>	<b>10,830,146</b>
<b>SUB-TOTAL OPERATING FUNDS</b>	<b>12,517,589</b>	<b>4,952,139</b>	<b>1,209,669</b>	<b>4,111,474</b>	<b>3,890,702</b>	<b>1,334,943</b>	<b>28,016,516</b>
Less Transfers to: Operating Funds					(1,660,000)		(1,660,000)
Less Transfers to: Non Operating Funds					(2,230,702)		(2,230,702)
<b>TOTAL OPERATING FUNDS</b>	<b>12,517,589</b>	<b>4,952,139</b>	<b>1,209,669</b>	<b>4,111,474</b>	<b>0</b>	<b>1,334,943</b>	<b>24,125,814</b>

**VILLAGE OF VILLA PARK, ILLINOIS  
EXPENDITURES BY DEPARTMENT - FY 09-10  
OPERATING FUNDS**

<b>DEPARTMENT</b>	<b>PERSONAL SERVICES</b>	<b>CONTRACTUAL SERVICES</b>	<b>COMMODITIES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS</b>	<b>OTHER</b>	<b>TOTAL</b>
MANAGERS OFFICE	92,202	6,700	2,400	-	-	-	101,302
FINANCE	597,060	47,075	5,400	750	-	-	650,285
COMMUNITY DEVELOPMENT	412,504	41,300	11,975	-	-	-	465,779
PUBLIC WORKS	1,410,425	452,959	618,325	9,900	931,947	(629,210)	2,794,346
POLICE	5,228,804	638,303	183,982	24,032	970,000	-	7,045,121
FIRE / AMBULANCE	2,538,024	248,190	94,610	35,695	510,000	-	3,426,519
PARKS & RECREATION	1,935,820	454,883	237,252	75,063	-	-	2,703,018
<b>DEPARTMENT OPERATIONS</b>	<b>12,214,839</b>	<b>1,889,410</b>	<b>1,153,944</b>	<b>145,440</b>	<b>2,411,947</b>	<b>(629,210)</b>	<b>17,186,370</b>
<b><u>OTHER OPERATING EXP.</u></b>							
Public Affairs	26,250	392,640	37,425	-	-	64,555	520,870
Central Services	276,500	1,113,089	18,300	26,734	-	(889,000)	545,623
Corporate Transfers	-	-	-	-	1,095,000	-	1,095,000
Garbage	-	-	-	-	-	1,338,401	1,338,401
IMRF	-	-	-	-	-	1,169,000	1,169,000
Hotel/ Motel Tax	-	-	-	-	90,000	-	90,000
NEDSRA	-	-	-	339,300	-	281,197	620,497
Tax Increment Three Financing	-	920,000	-	3,600,000	273,755	-	4,793,755
Tax Increment Two Financing	-	525,000	-	-	-	-	525,000
Tax Increment Financing	-	112,000	-	-	-	-	112,000
Working Cash Reserve	-	-	-	-	20,000	-	20,000
<b>OTHER EXPENDITURES</b>	<b>302,750</b>	<b>3,062,729</b>	<b>55,725</b>	<b>3,966,034</b>	<b>1,478,755</b>	<b>1,964,153</b>	<b>10,830,146</b>
<b>SUB-TOTAL OPERATING FUNDS</b>	<b>12,517,589</b>	<b>4,952,139</b>	<b>1,209,669</b>	<b>4,111,474</b>	<b>3,890,702</b>	<b>1,334,943</b>	<b>28,016,516</b>
Less Transfers to: Operating Funds					(1,660,000)		(1,660,000)
Less Transfers to: Non Operating Funds					(2,230,702)		(2,230,702)
<b>TOTAL OPERATING FUNDS</b>	<b>12,517,589</b>	<b>4,952,139</b>	<b>1,209,669</b>	<b>4,111,474</b>	<b>0</b>	<b>1,334,943</b>	<b>24,125,814</b>

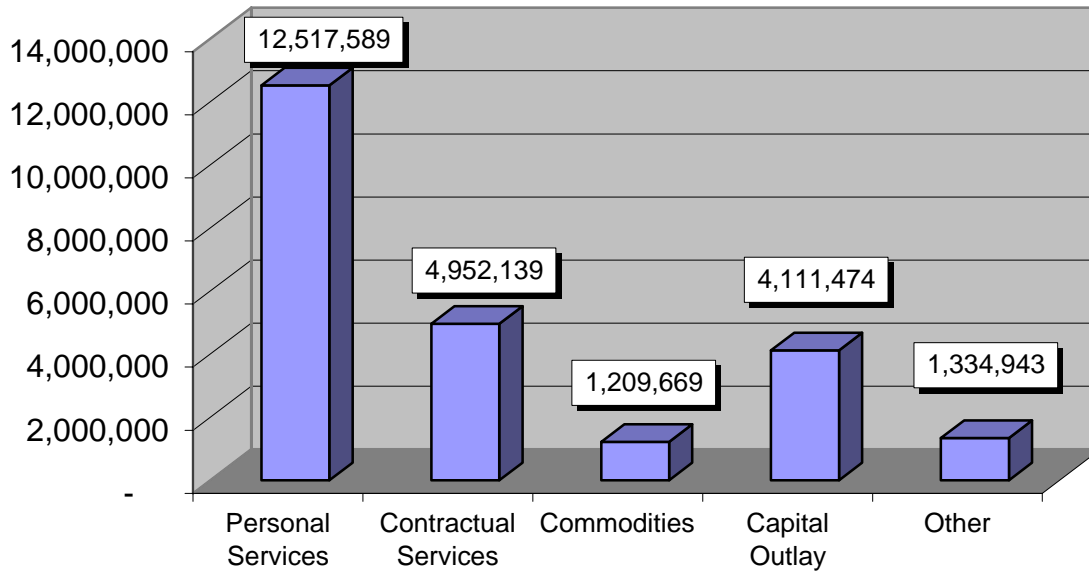
**VILLAGE OF VILLA PARK, ILLINOIS**  
**EXPENDITURES BY DEPARTMENT (NON OPERATING FUNDS)**  
**FY 2009-10**



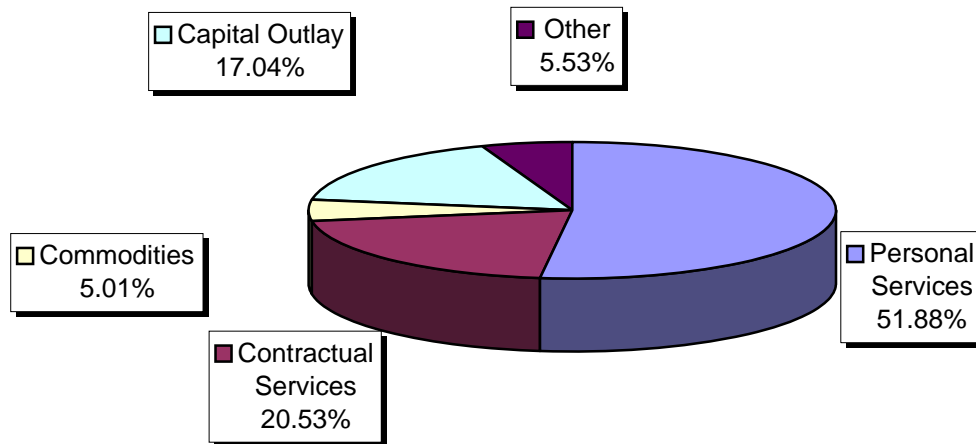
**VILLAGE OF VILLA PARK, ILLINOIS  
EXPENDITURES BY FUND - FY 09-10  
NON OPERATING FUNDS**

<b>DEPARTMENT</b>	<b>PERSONAL SERVICES</b>	<b>CONTRACTUAL SERVICES</b>	<b>COMMODITIES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>OTHER</b>	<b>TOTAL</b>
SWIMMING POOL	126,053	86,665	41,330	40,585	-	-	-		294,633
WATER SUPPLY	891,887	787,813	1,316,527	654,878	-	455,833	-		4,106,938
WASTEWATER	660,067	540,720	110,149	3,387,603	-	72,152	-		4,770,691
DEBT SERVICE	-	3,000	-	-		1,045,000	538,486		1,586,486
STREET IMPROVEMENT	131,375	3,980,158	91,395	-	100,000				4,302,928
MISC CAPITAL PROJECTS	-	1,142,806	-	-					1,142,806
EQUIPMENT REPLACEMENT	-	500	1,500	90,598					92,598
LAND & BUILDINGS	-	-	-	-	-	-	-	-	-
BUILDING IMPROVEMENTS	-	-	-	-	-	-	-	-	-
STORMWATER BUYOUT	-	370,500	500	-					371,000
FIRE PENSION FUND	-	42,000	-	-				530,000	572,000
POLICE PENSION FUND	-	100,700	-	-				1,492,000	1,592,700
<b>TOTAL NON OPERATING FUNDS</b>	1,809,382	7,054,862	1,561,401	4,173,664	100,000	1,572,985	538,486	-	18,832,780
<b>SUB-TOTAL OPERATING FUNDS</b>	1,809,382	7,054,862	1,561,401	4,173,664					18,832,780
Less Transfers to: Operating Funds					(100,000)				(100,000)
Less Transfers to: Non Operating Funds					-				-
<b>TOTAL OPERATING FUNDS</b>	1,809,382	7,054,862	1,561,401	4,173,664	(100,000)	-	-	-	18,732,780

## VILLAGE OF VILLA PARK OPERATING FUNDS - EXPENDITURES BY OBJECT FY 09-10



### Total Operating Funds Budget of \$24,125,814 (Excluding Transfers)



VILLAGE OF VILLA PARK, ILLINOIS  
MULTI-YEAR FINANCIAL SUMMARY (EXCLUDING LIBRARY)  
FY 09-10

FUND	AUDITED FUND BALANCE 4/30/2008	FIXED ASSETS AND/OR RESERVES	AVAILABLE FUND BALANCE 4/30/2008	PROJECTED REVENUE FY 08-09	PROJECTED EXPENDITURES FY 08-09	UNAUDITED FUND BALANCE AVAILABLE 4/30/2009	BUDGETED REVENUES FY 09-10	BUDGETED EXPENDITURES FY 09-10	PROJECTED FUND BALANCE AVAILABLE 4/30/2010
<b>OPERATING:</b>									
CORPORATE (Inc. Working cash reserve)	5,716,800	834,770	4,882,030	18,229,795	19,094,663	4,017,162	18,460,451	18,449,352	4,028,261
WORKING CASH (Funds go to Corp).	-		-	20,000	20,000	-	20,000	20,000	-
TAX INCREMENT THREE FINANCING	(291,272)		(291,272)	3,857,350	1,864,076	1,702,002	8,270,200	4,793,755	5,178,447
TAX INCREMENT TWO FINANCING	562,481		562,481	627,400	576,470	613,411	640,400	525,000	728,811
TAX INCREMENT FINANCING	23,719		23,719	113,075	111,529	25,265	113,600	112,000	26,865
MOTOR FUEL TAX	496,805		496,805	586,939	650,000	433,744	593,197	931,947	94,994
HOTEL/MOTEL TAX	69,445		69,445	90,000	90,000	69,445	90,000	90,000	69,445
NEDSRA	(34,844)		(34,844)	204,976	206,976	(36,844)	529,197	620,497	(128,144)
RECREATION	20,898		20,898	1,610,891	1,717,802	(86,013)	1,597,498	1,694,700	(183,215)
PARKS	40,959		40,959	757,500	785,834	12,625	701,748	779,265	(64,892)
<b>TOTAL OPERATING</b>	<b>6,604,991</b>	<b>834,770</b>	<b>5,770,221</b>	<b>26,097,926</b>	<b>25,117,350</b>	<b>6,750,797</b>	<b>31,016,291</b>	<b>28,016,516</b>	<b>9,750,572</b>
<b>NON-OPERATING:</b>									
DEBT SERVICE	278,077		278,077	1,698,117	2,192,097	(215,903)	1,593,371	1,586,486	(209,018)
STREET IMPROVEMENTS FUND	280,260	-	280,260	1,568,646	1,864,380	(15,474)	4,352,221	4,302,928	33,819
OTHER CAPITAL PROJECTS FUND	212,296	-	212,296	98,251	277,997	32,550	1,099,047	1,142,806	(11,209)
EQUIPMENT REPLACEMENT FUND	100,919	-	100,919	332,800	332,980	100,739	5,000	92,598	13,141
LAND & BUILDING PROJECT FUND	488,504	-	488,504	1,190	1,105,000	(615,306)	-	-	(615,306)
BUILDING IMPROVEMENTS FUND	(341,373)	-	(341,373)	784,067	615,000	(172,306)	-	-	(172,306)
STORMWATER BUYOUT FUND	33,957	-	33,957	124,886	146,058	12,785	384,405	371,000	26,190
SWIM POOL	1,399,263	1,408,046	(8,783)	263,734	318,108	(63,157)	297,600	294,633	(60,190)
WATER SUPPLY	8,695,853	5,966,356	2,729,497	3,305,072	3,822,438	2,212,131	3,892,076	4,106,938	1,997,269
WASTE WATER	14,588,387	14,238,282	350,105	2,569,721	2,564,749	355,077	4,961,601	4,770,691	545,987
FIRE PENSION FUND	-			567,500	550,000	17,500	685,000	572,000	130,500
POLICE PENSION FUND	-			1,060,800	1,383,220	(322,420)	1,352,300	1,592,700	(562,820)
<b>TOTAL NON-OPERATING</b>	<b>25,736,143</b>	<b>7,374,402</b>	<b>3,773,354</b>	<b>12,374,784</b>	<b>15,172,027</b>	<b>1,326,216</b>	<b>18,622,621</b>	<b>18,832,780</b>	<b>1,116,057</b>
<b>TOTAL ALL FUNDS</b>	<b>32,341,134</b>	<b>8,209,172</b>	<b>9,543,575</b>	<b>38,472,710</b>	<b>40,289,377</b>	<b>8,077,013</b>	<b>49,638,912</b>	<b>46,849,296</b>	<b>10,866,629</b>

**VILLAGE OF VILLA PARK, ILLINOIS**  
**OVERVIEW OF TOTAL RESOURCES BUDGETED**  
**BY FUND TYPE**  
**FY 09-10**

FY 09-10

	GENERAL CORPORATE	SPECIAL REVENUE	DEBT SERVICE	ROAD FUND	OTHER CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
<b>UNAUDITED FUND BALANCE AVAILABLE 4/30/09</b>	4,017,162	2,733,635	(215,903)	(15,474)	(641,538)	2,504,051	(304,920)	8,077,013
<b>MAJOR REVENUE SOURCES: (EXCLUDES TRANSFERS)</b>								-
PROPERTY TAXES	3,085,000	1,704,993	1,310,000	-	-	-	-	6,099,993
SALES TAXES	4,750,000	-	-	1,500,000	-	-	-	6,250,000
INCOME TAXES	2,036,250	-	-	-	-	-	-	2,036,250
UTILITY TAXES	2,200,000	-	-	-	-	-	-	2,200,000
OTHER TAXES	425,000	682,197	-	-	-	-	45,000	1,152,197
WATER / WASTEWATER/ GARBAGE FEES	1,337,401	-	-	-	-	4,962,177	-	6,299,578
FINES	925,000	-	-	-	-	-	-	925,000
GRANTS		259,500	-	2,384,876	1,012,593	590,500	-	4,247,469
LICENSES / PERMITS	459,600	0	-	-	-	-	-	459,600
SERVICES/FEES	2,023,300	744,500	-	-	71,000	195,300	-	3,034,100
INTEREST	62,500	38,550	10,000	5,000	5,575	56,000	-	177,625
MISCELLANEOUS	44,400	46,100	-	212,373	-	52,300	512,000	867,173
<b>SUB-TOTAL</b>	<b>17,348,451</b>	<b>3,475,840</b>	<b>1,320,000</b>	<b>4,102,249</b>	<b>1,089,168</b>	<b>5,856,277</b>	<b>557,000</b>	<b>33,748,985</b>
<b>MAJOR EXPENDITURES: (EXCLUDES TRANSFERS)</b>								
PERSONAL SERVICES	9,766,723	1,861,866	-	131,375	-	1,678,007	-	13,437,971
CONTRACTUAL SERVICES	4,390,811	1,894,604	3,000	3,980,158	1,513,806	1,386,048	142,700	13,311,127
COMMODITIES	1,002,562	212,232	-	91,395	2,000	1,497,156	-	2,805,345
CAPITAL OUTLAY	109,911	4,001,563	-	-	90,598	4,083,066	-	8,285,138
PRINCIPAL	-	-	1,045,000	-	-	527,985	-	1,572,985
INTEREST	-	-	538,486	-	-	-	-	538,486
OTHER	604,345	281,197	-	-	-	-	2,022,000	2,907,542
<b>SUB-TOTAL</b>	<b>15,874,352</b>	<b>8,251,462</b>	<b>1,586,486</b>	<b>4,202,928</b>	<b>1,606,404</b>	<b>9,172,262</b>	<b>2,164,700</b>	<b>42,858,594</b>
<b>OTHER FINANCING SOURCES (USES)</b>		8,000,000	125,862			3,200,000		11,325,862
<b>TRANSFERS IN (OUT)</b>	(1,483,000)	(215,702)	147,509	149,972	399,284	95,000	1,480,300	573,363
<b>PROJECTED FUND BALANCE AVAILABLE 4/30/10</b>	<b>4,008,261</b>	<b>5,742,311</b>	<b>(209,018)</b>	<b>33,819</b>	<b>(759,490)</b>	<b>2,483,066</b>	<b>(432,320)</b>	<b>10,866,629</b>