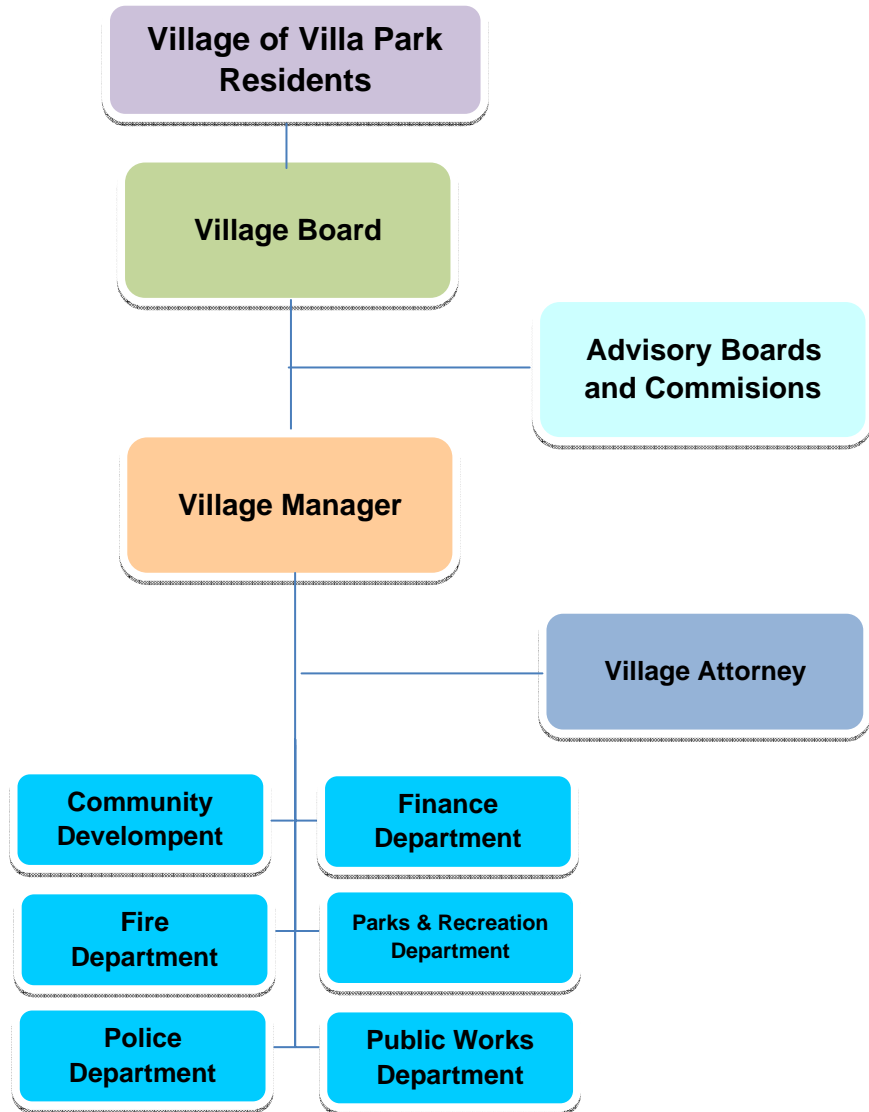


**VILLAGE OF VILLA PARK, ILLINOIS  
ANNUAL OPERATING BUDGET  
FY 2010-11**

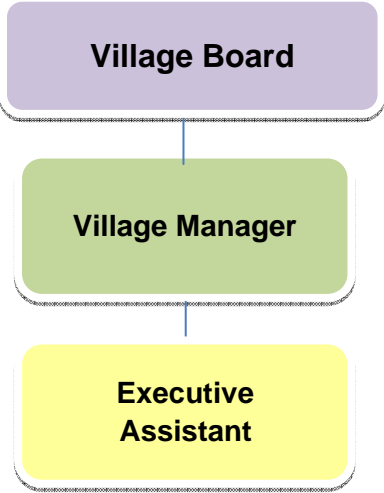


**BUDGET SUMMARIES**

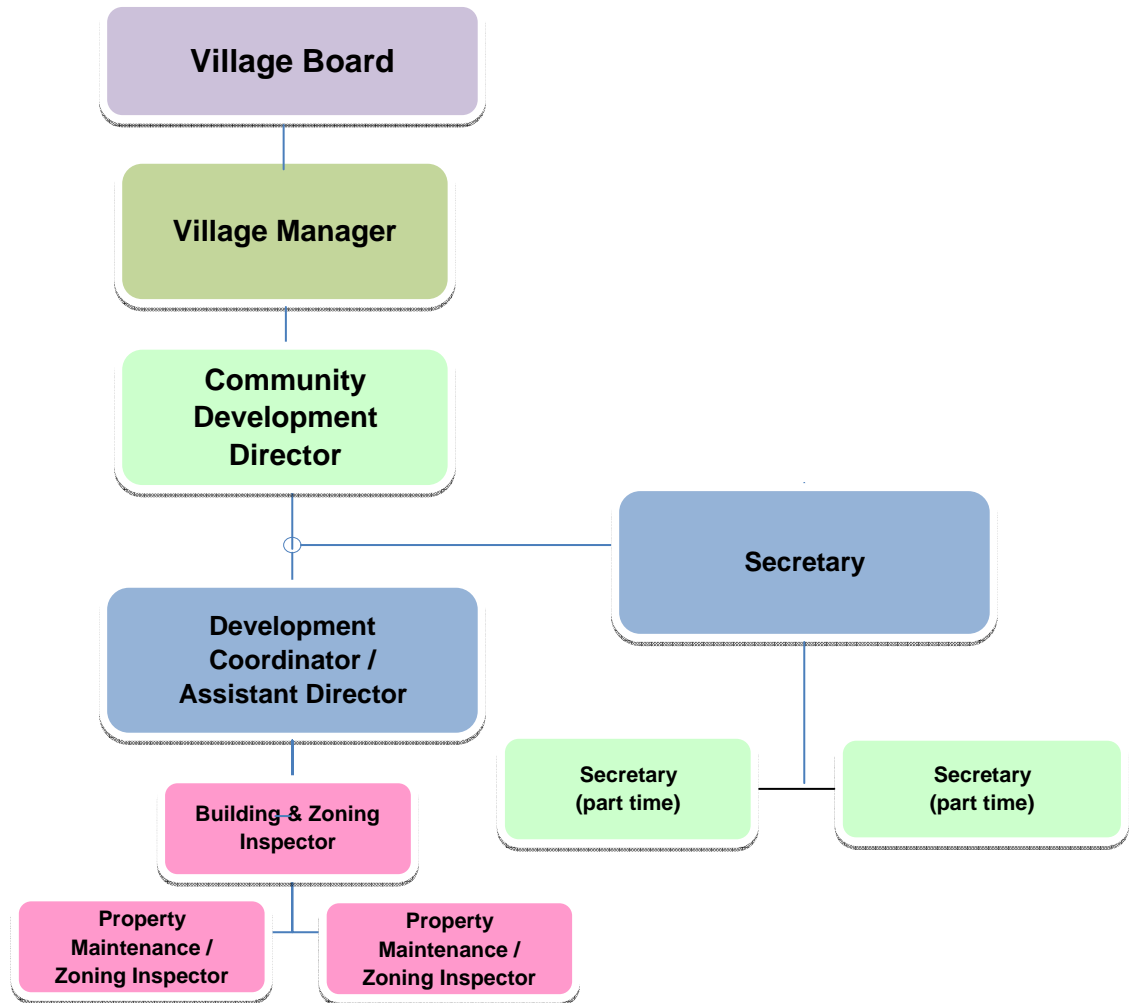
# Village of Villa Park - Organizational Structure



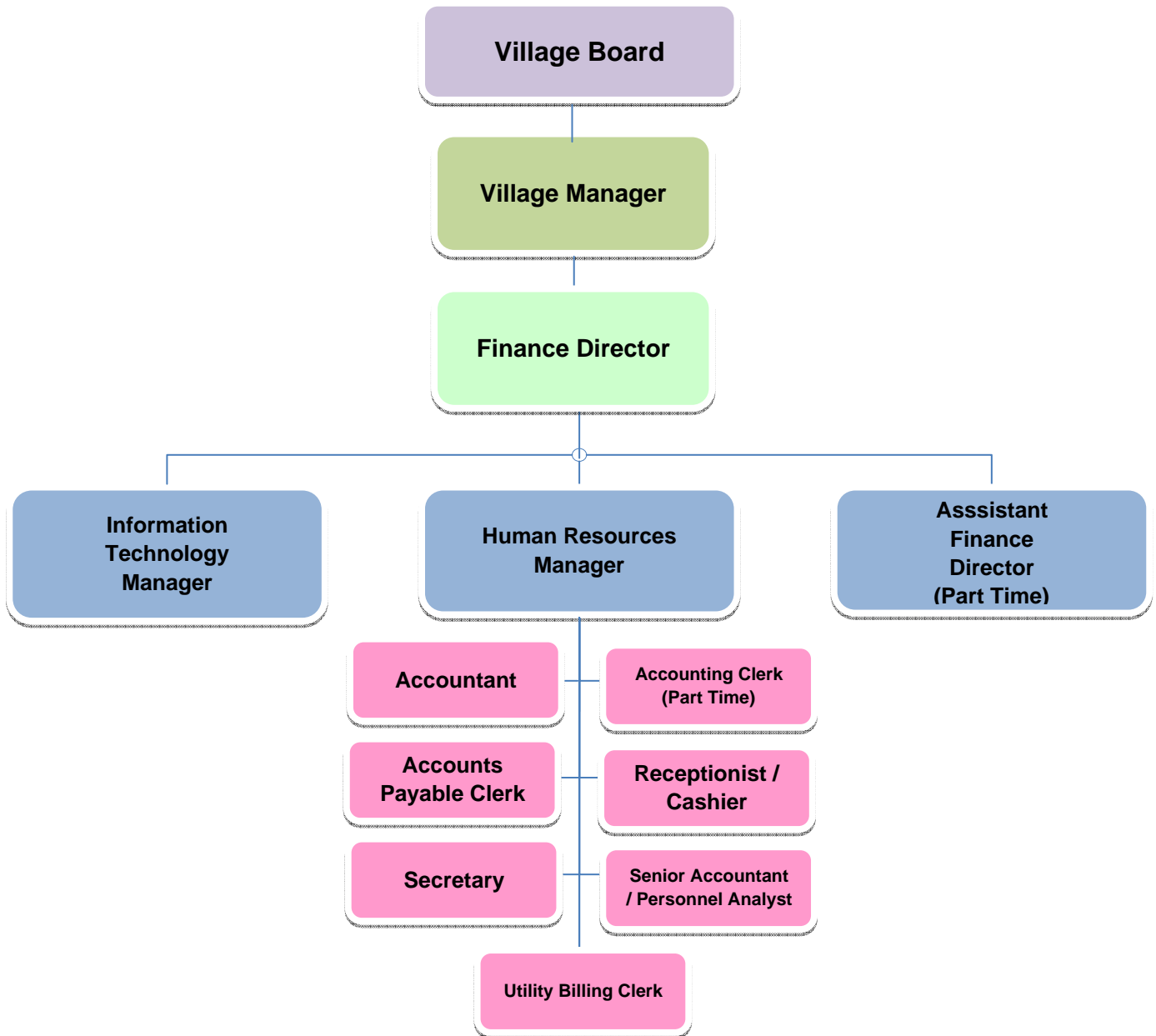
# Village of Villa Park - Village Manager's Office



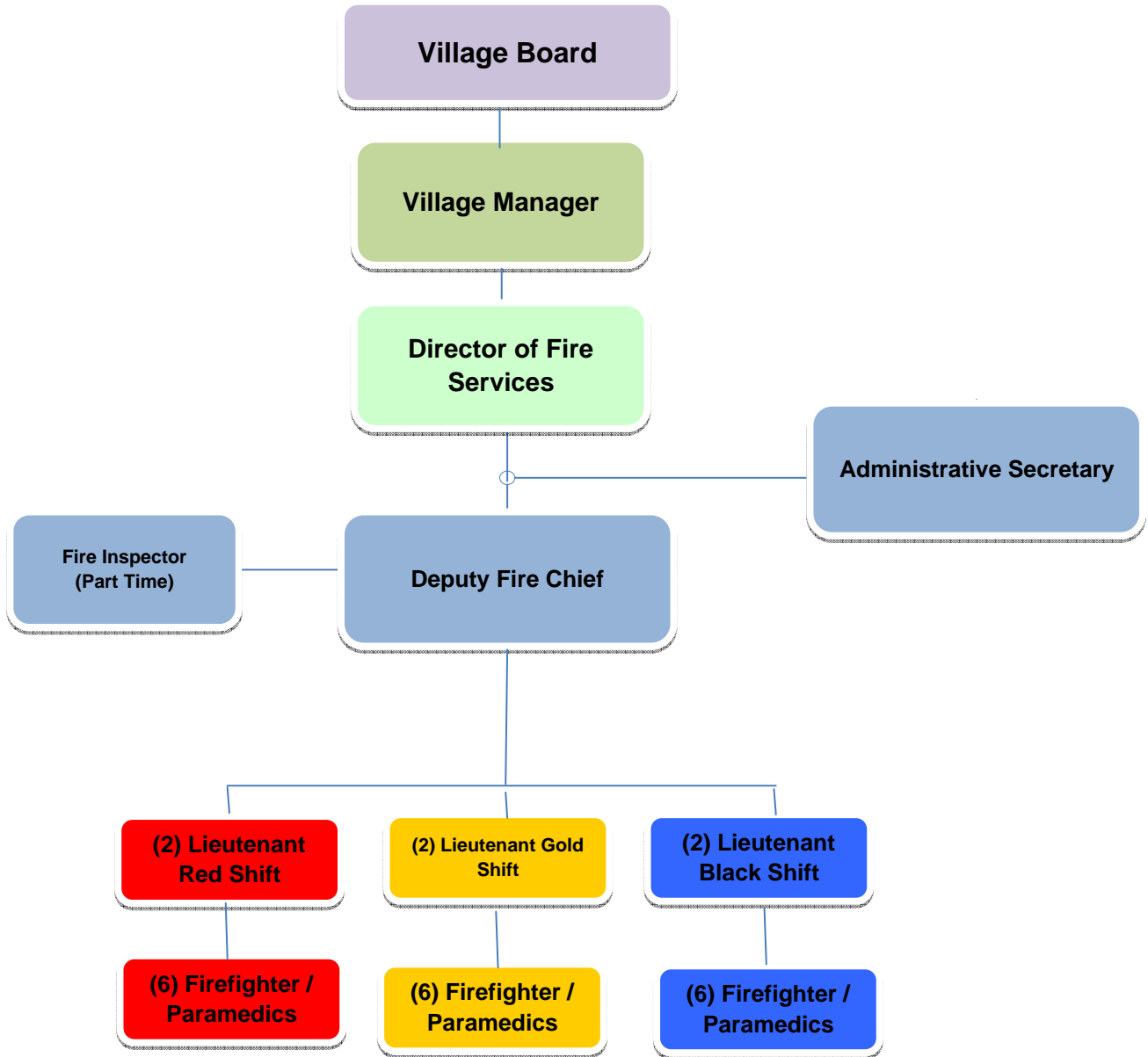
# Village of Villa Park - Community Development Department



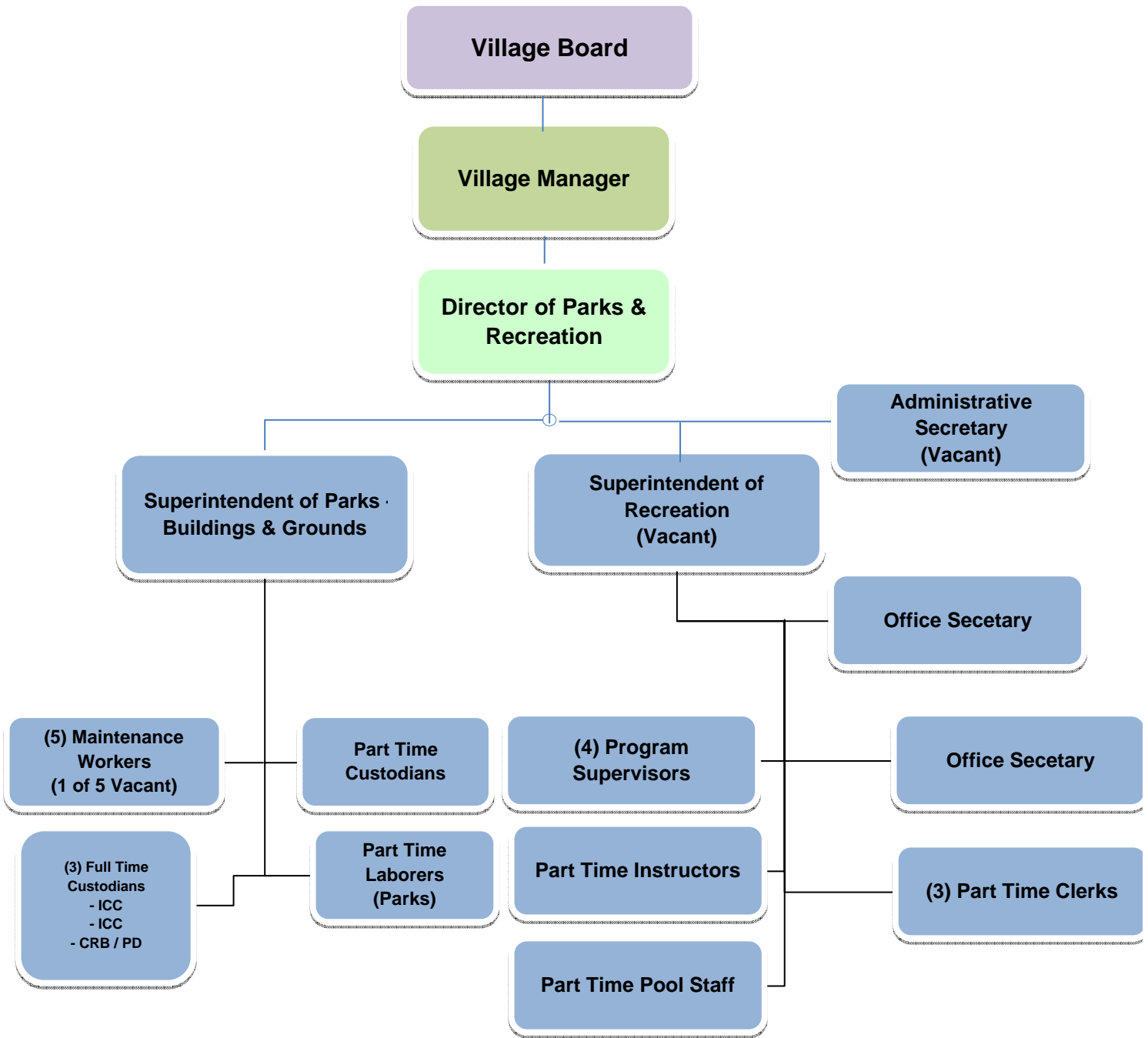
# Village of Villa Park - Finance Department



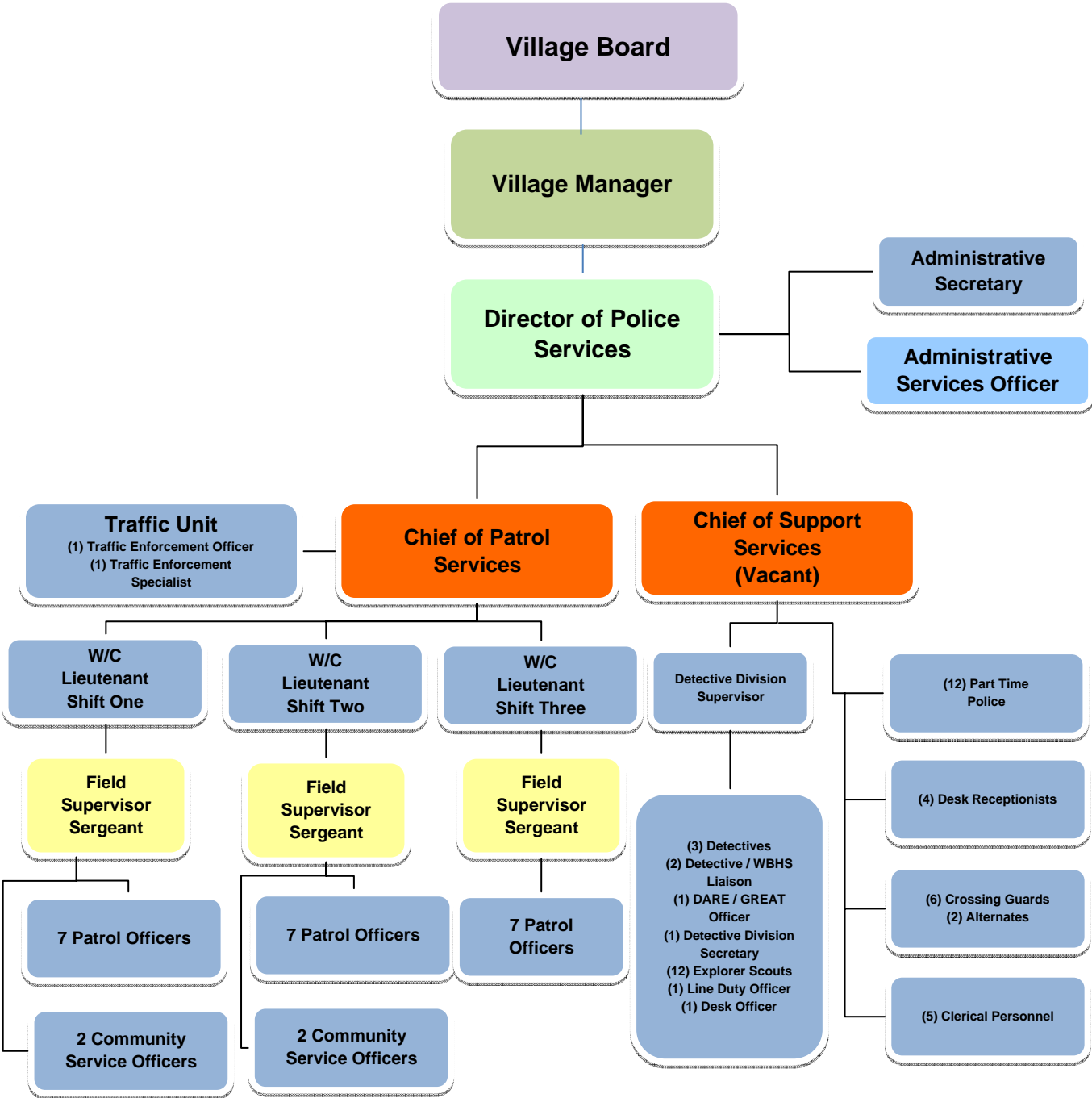
# Village of Villa Park - Fire Department



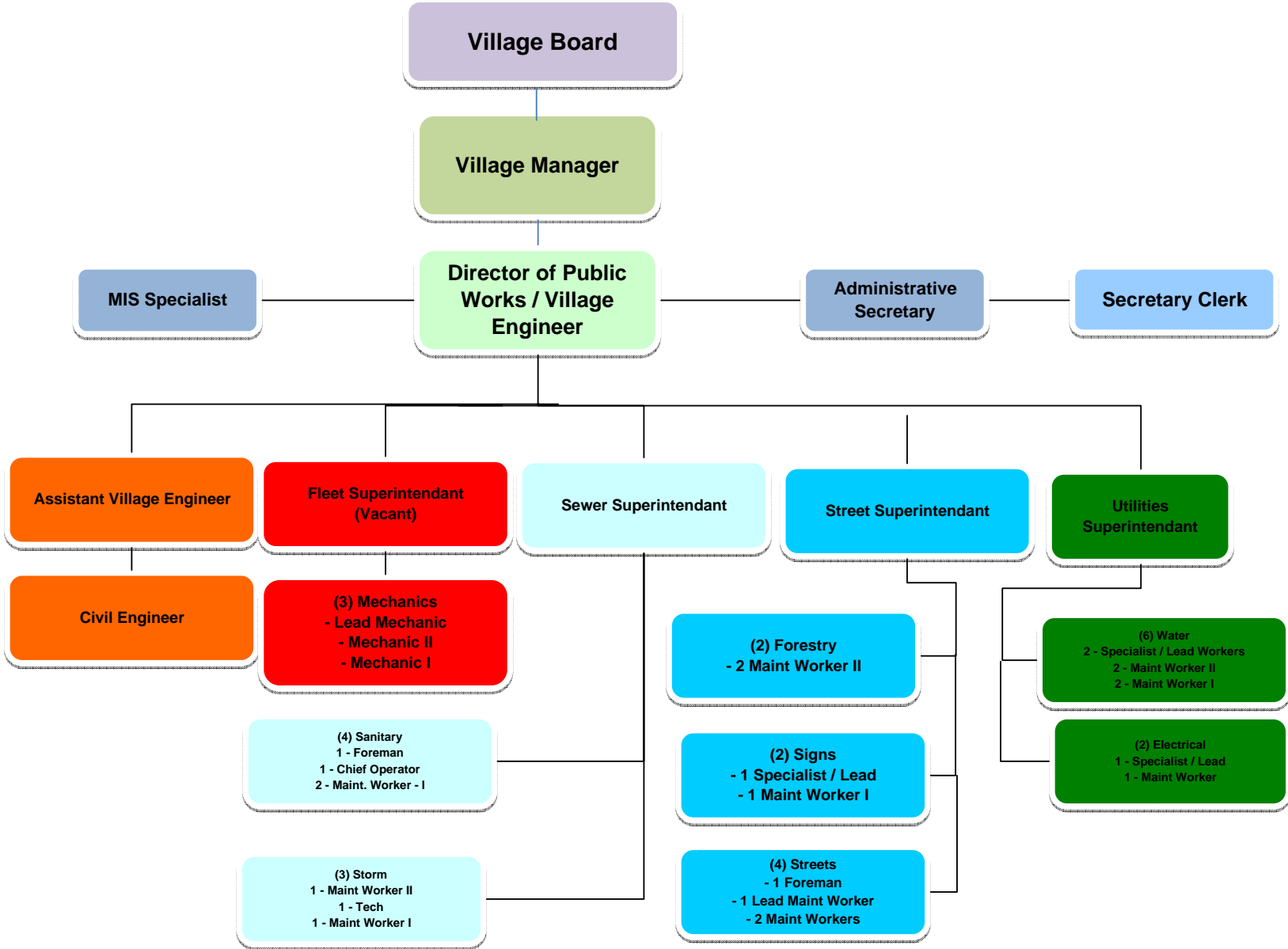
# Village of Villa Park - Parks & Recreation Department



# Village of Villa Park - Police Department



# Village of Villa Park - Public Works



## **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 Four Financing (TIF) Fund - to account for development in the St. Charles Road TIF District. Financing is provided by incremental taxes in the TIF District.**

**Tax Increment Three Financing (TIF) Fund - to account for development in the North 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 (Target Location). 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.**

# VILLAGE OF VILLA PARK, ILLINOIS FUND DESCRIPTIONS

## SPECIAL REVENUE FUNDS – CONT.

**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.**

**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

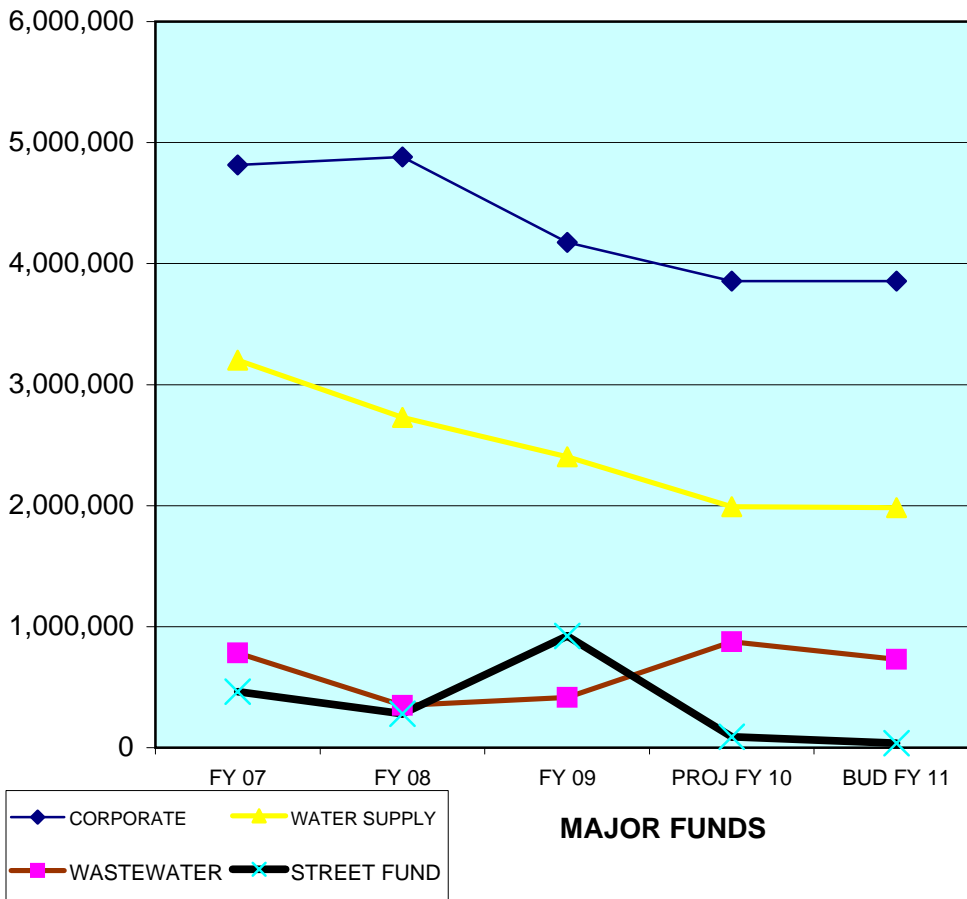
**Trust and Agency Funds are established to administer resources received and held by the Village as the trustee or as the agent for others. Use of these funds facilitates the discharge of responsibilities placed upon the governmental unit by virtue of the law or other similar authority.**

**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 75 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 \$51,196.

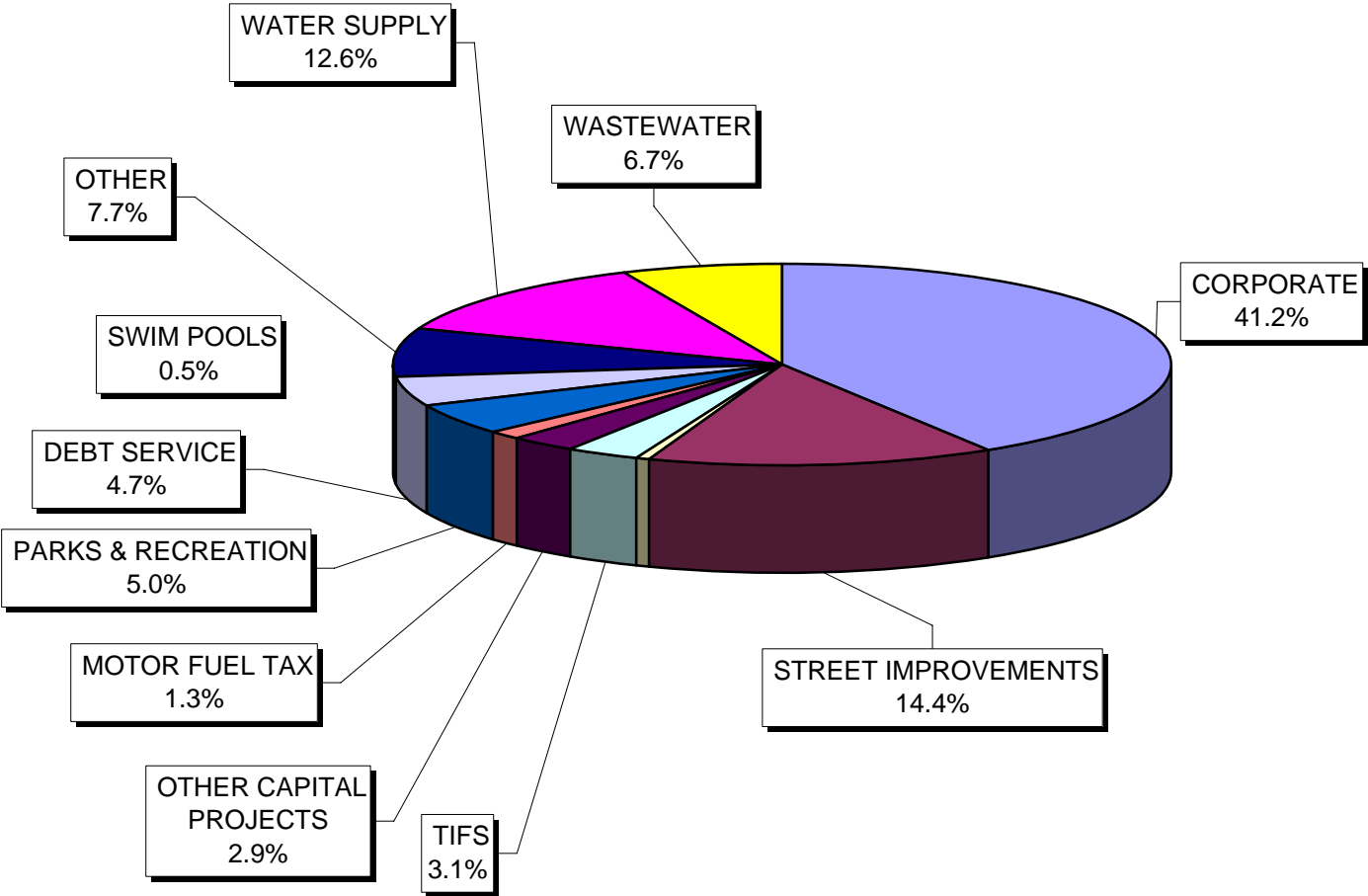
\* The fund balance for the Street Fund is set to be \$36,012 at the end of FY 10-11.

\* Not pictured are some funds in deficit which include: Recreation, Swimming Pool, Land Acquisition and Building Improvements. These should at the very least be balanced. A transfer from the Corporate Fund or a bond issue reimbursing capital expenditures might be forthcoming if a funding source is not found to address this situation.

VILLAGE OF VILLA PARK, ILLINOIS  
FINANCIAL SUMMARY EXCLUDING LIBRARY & PENSION FUNDS  
FY 10-11

FUND	UNAUDITED FUND BALANCE AVAILABLE 4/30/2010	BUDGETED REVENUES FY 10-11	BUDGETED EXPENDITURES FY 10-11	PROJECTED FUND BALANCE AVAILABLE 4/30/2011	NET CHANGE IN FUND BALANCE
<b>OPERATING:</b>					
CORPORATE	3,855,208	18,686,667	18,686,667	3,855,208	-
WORKING CASH FUND	-	3,500	3,500	-	-
TAX INCREMENT FOUR FINANCING	-	-	-	-	-
TAX INCREMENT THREE FINANCING	6,271,696	603,627	645,760	6,229,563	(42,133)
TAX INCREMENT TWO FINANCING	725,622	671,250	698,068	698,804	(26,818)
TAX INCREMENT FINANCING	24,648	118,150	118,000	24,798	150
MOTOR FUEL TAX	284,940	577,185	858,913	3,212	(281,728)
HOTEL/MOTEL TAX	73,721	60,000	85,000	48,721	(25,000)
NEDSRA	(147,522)	555,000	404,150	3,328	150,850
RECREATION	(235,579)	1,548,000	1,471,532	(159,111)	76,468
PARKS	(22,312)	702,600	681,724	(1,436)	20,876
<b>Sub-Total</b>	<b>10,830,422</b>	<b>23,525,979</b>	<b>23,653,314</b>	<b>10,703,087</b>	<b>(127,335)</b>
LESS TRANSFER TO: OPERATING FUNDS		(1,613,000)	(1,613,000)		
LESS TRANSFER TO: NON OPERATING FUNDS		(252,927)	(1,106,741)		
<b>OPERATING TOTAL (without Transfers)</b>		<b>21,660,052</b>	<b>20,933,573</b>		
<b>NON-OPERATING:</b>					
DEBT SERVICE	235,794	2,136,102	2,152,390	219,506	(16,288)
STREET IMPROVEMENTS FUND	89,768	6,546,124	6,599,880	36,012	(53,756)
OTHER CAPITAL PROJECTS FUND	(222,420)	743,551	616,310	(95,179)	127,241
EQUIPMENT REPLACEMENT FUND	14,606	-	95,502	(80,896)	(95,502)
LAND & BUILDING PROJECT FUND	(614,852)	-	-	(614,852)	-
BUILDING IMPROVEMENTS FUND	(285,764)	-	-	(285,764)	-
STORMWATER BUYOUT FUND	45,779	553,054	539,773	59,060	13,281
SWIM POOL	(27,136)	222,000	283,089	(88,225)	(61,089)
WATER SUPPLY	1,991,198	5,726,164	5,734,145	1,983,217	(7,981)
WASTE WATER	874,394	3,024,354	3,167,907	730,841	(143,553)
<b>Sub-Total</b>	<b>2,101,367</b>	<b>18,951,349</b>	<b>19,188,996</b>	<b>1,863,720</b>	<b>(237,647)</b>
LESS TRANSFER TO: OPERATING FUNDS		(1,106,741)	(252,927)		
LESS TRANSFER TO: NON OPERATING FUNDS					
<b>NON-OPERATING TOTAL (without Transfers)</b>		<b>17,844,608</b>	<b>18,936,069</b>		
<b>TOTAL ALL FUNDS (without Transfers)</b>	<b>12,931,789</b>	<b>39,504,660</b>	<b>39,869,642</b>	<b>12,566,807</b>	<b>(364,982)</b>

**Village of Villa Park, Illinois**  
**Revenues By Fund FY 10-11**



VILLAGE OF VILLA PARK, ILLINOIS

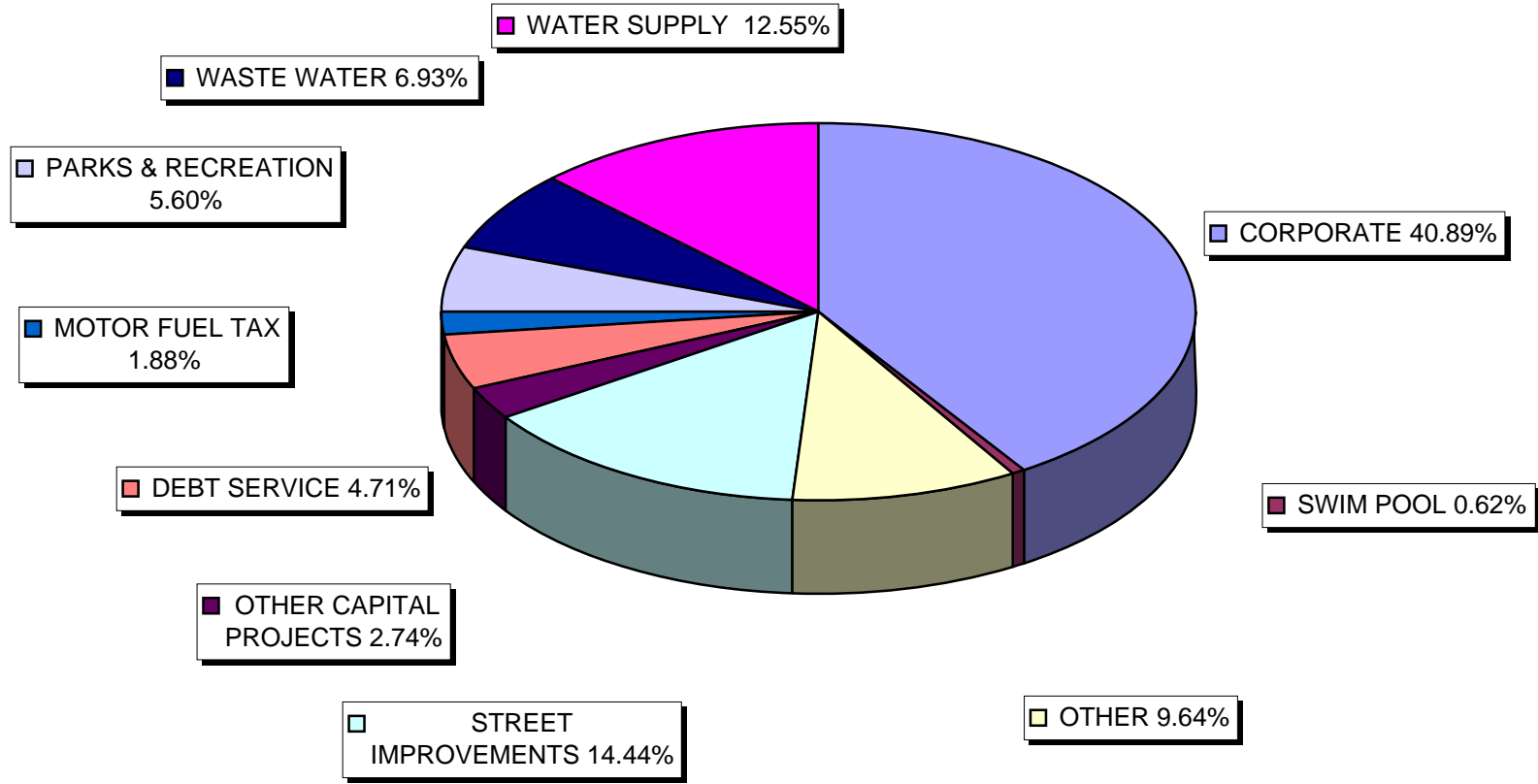
ALL FUNDS SUMMARY OF REVENUE

FY 07-08 THROUGH FY 10-11

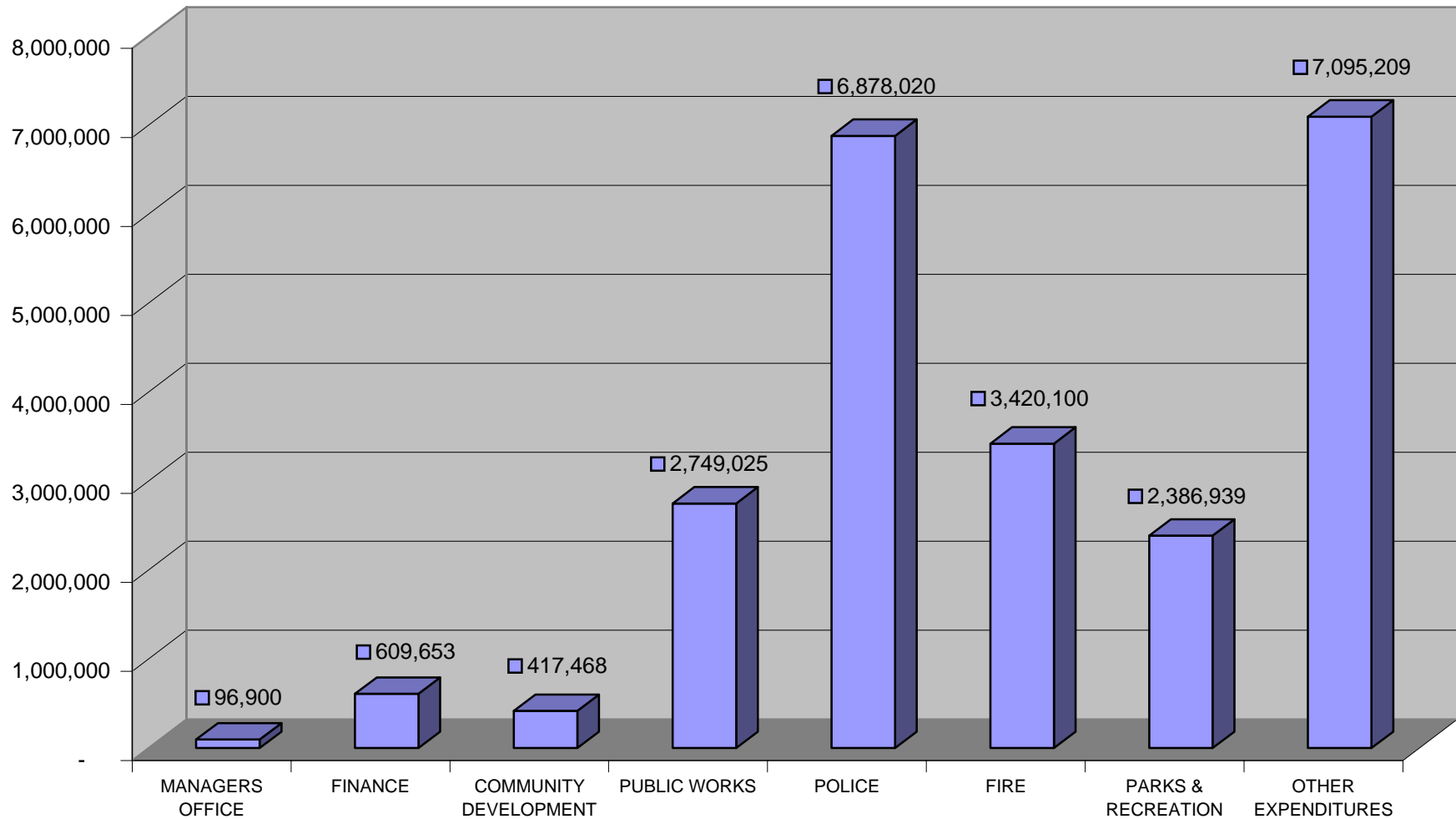
FUND NAME	FY 07-08		FY 08-09		FY 09-10		FY 10-11
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET
CORPORATE	17,329,495	17,752,153	18,722,529	17,645,258	18,460,451	18,299,244	18,686,667
TAX INCREMENT FOUR FINANCING	-	-	-	-	-	-	-
TAX INCREMENT THREE FINANCING	-	157,102	2,680,100	4,016,616	8,270,200	8,817,006	603,627
TAX INCREMENT TWO FINANCING	592,300	615,357	630,500	627,993	640,400	662,011	671,250
TAX INCREMENT FINANCING	145,000	109,514	122,950	112,357	113,600	117,726	118,150
MOTOR FUEL TAX	659,135	643,329	668,141	593,477	593,197	580,850	577,185
HOTEL/MOTEL TAX	72,000	93,585	80,000	78,276	90,000	56,000	60,000
NEDSRA	343,000	196,483	454,000	207,968	529,197	532,387	555,000
RECREATION	1,443,600	1,431,027	1,620,000	1,563,679	1,597,498	1,490,585	1,548,000
PARKS	634,000	639,882	759,000	761,518	701,748	683,487	702,600
DEBT SERVICE	1,462,495	1,478,042	1,547,398	1,714,738	1,593,371	1,867,751	2,136,102
STREET IMPROVEMENTS FUND	1,901,593	1,560,051	3,143,443	1,522,409	4,352,221	1,805,047	6,546,124
OTHER CAPITAL PROJECTS FUND	211,399	323,060	863,581	77,803	1,099,047	374,059	743,551
EQUIPMENT REPLACEMENT FUND	6,000	423,055	-	331,085	5,000	1,000	-
LAND & BUILDING PROJECT FUND	-	567,285	-	1,182	-	-	-
BUILDING IMPROVEMENTS FUND	1	-	1,200,000	5,974,740	-	100	-
STORMWATER BUYOUT FUND	33,000	22,670	59,208	139,490	384,405	372,134	553,054
SWIM POOL	255,500	262,254	249,000	263,954	297,600	222,565	222,000
WATER SUPPLY	5,363,000	5,068,155	3,244,372	3,233,378	3,892,076	3,271,742	5,726,164
WASTE WATER	1,510,900	1,076,088	5,464,194	1,459,126	4,961,601	3,680,799	3,024,354
WORKING CASH TRUST	25,000	29,035	25,000	12,023	20,000	3,000	3,500
FIREFIGHTERS' PENSION *	-	177,684	-	170,755	685,000	690,890	819,094
POLICE PENSION *	-	1,015,515	-	296,949	1,352,300	1,350,978	2,037,400
<b>TOTAL</b>	<b>31,987,418</b>	<b>33,641,326</b>	<b>41,533,416</b>	<b>40,804,774</b>	<b>49,638,912</b>	<b>44,879,361</b>	<b>45,333,822</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 10-11**



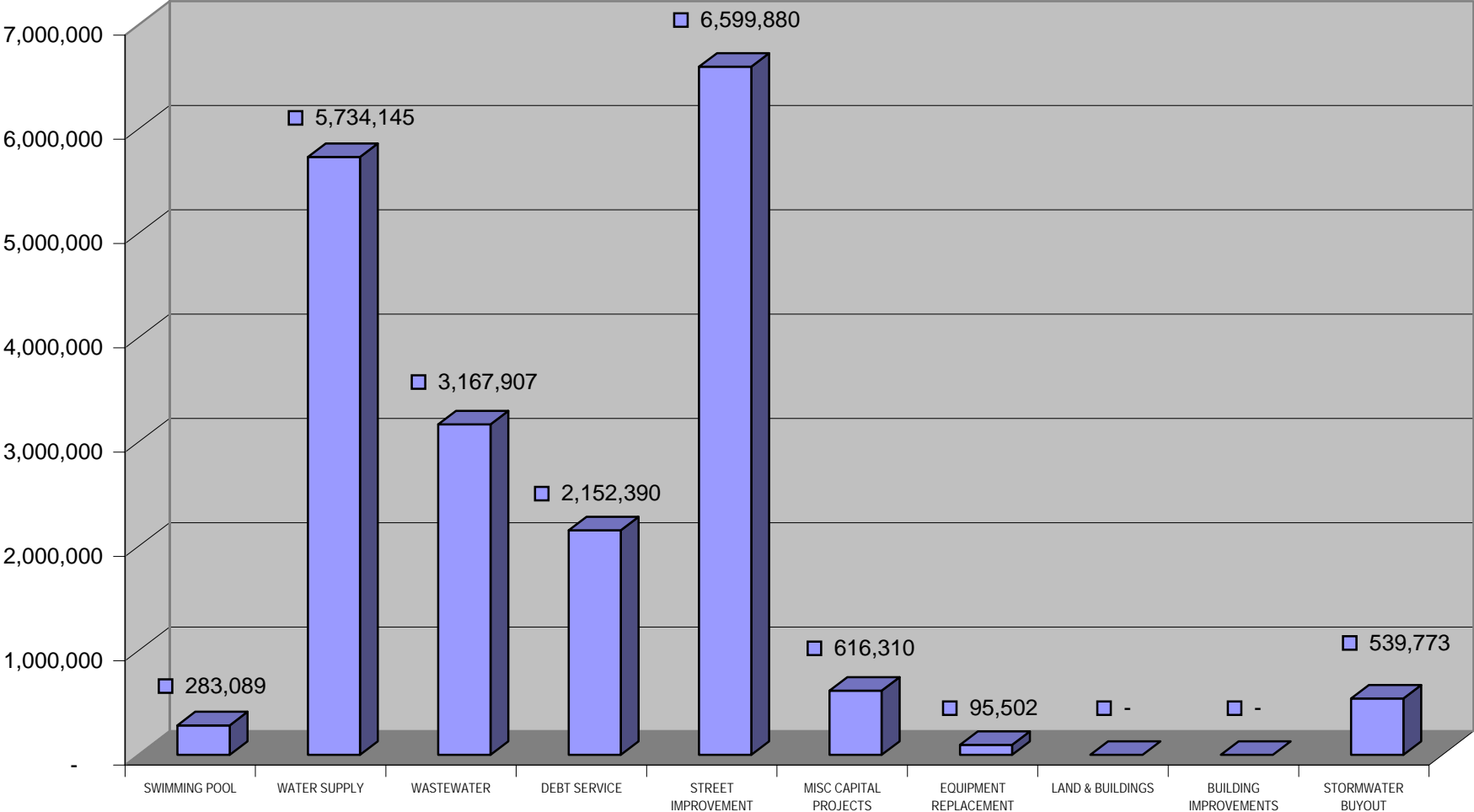
## VILLAGE OF VILLA PARK, ILLINOIS EXPENDITURES BY DEPARTMENT (OPERATING FUNDS) FY 2010-11



**VILLAGE OF VILLA PARK, ILLINOIS  
EXPENDITURES BY DEPARTMENT - FY 10-11  
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	88,000	6,100	2,800				96,900
FINANCE	566,838	37,215	5,600				609,653
COMMUNITY DEVELOPMENT	366,982	41,900	8,586				417,468
PUBLIC WORKS	945,138	459,104	482,520	3,350	858,913		2,749,025
POLICE	4,009,427	1,639,478	68,515	600		1,160,000	6,878,020
FIRE / AMBULANCE	2,158,899	598,504	45,737	16,960		600,000	3,420,100
PARKS & RECREATION	1,301,128	615,686	199,875	76,750		193,500	2,386,939
<b>DEPARTMENT OPERATIONS</b>	9,436,412	3,397,987	813,633	97,660	858,913	1,953,500	16,558,105
<b><u>OTHER OPERATING EXP.</u></b>							
Public Affairs	26,260	399,640	35,138			65,471	526,509
Central Services	(139,482)	1,333,000	16,450	23,720			1,233,688
Corporate Transfers					945,000		945,000
Garbage		1,390,831					1,390,831
IMRF						1,044,703	1,044,703
Hotel/ Motel Tax					85,000		85,000
NEDSRA				118,650		285,500	404,150
Tax Increment Four Financing							0
Tax Increment Three Financing					645,760		645,760
Tax Increment Two Financing		550,000			148,068		698,068
Tax Increment Financing		118,000					118,000
Working Cash Reserve					3,500		3,500
<b>OTHER EXPENDITURES</b>	(113,222)	3,791,471	51,588	142,370	1,827,328	1,395,674	7,095,209
<b>SUB-TOTAL OPERATING FUNDS</b>	9,323,190	7,189,458	865,221	240,030	2,686,241	3,349,174	23,653,314
Less Transfers to: Operating Funds					(1,583,500)		(1,583,500)
Less Transfers to: Non Operating Funds					(1,102,741)		(1,102,741)
<b>TOTAL OPERATING FUNDS</b>	9,323,190	7,189,458	865,221	240,030	0	3,349,174	20,967,073

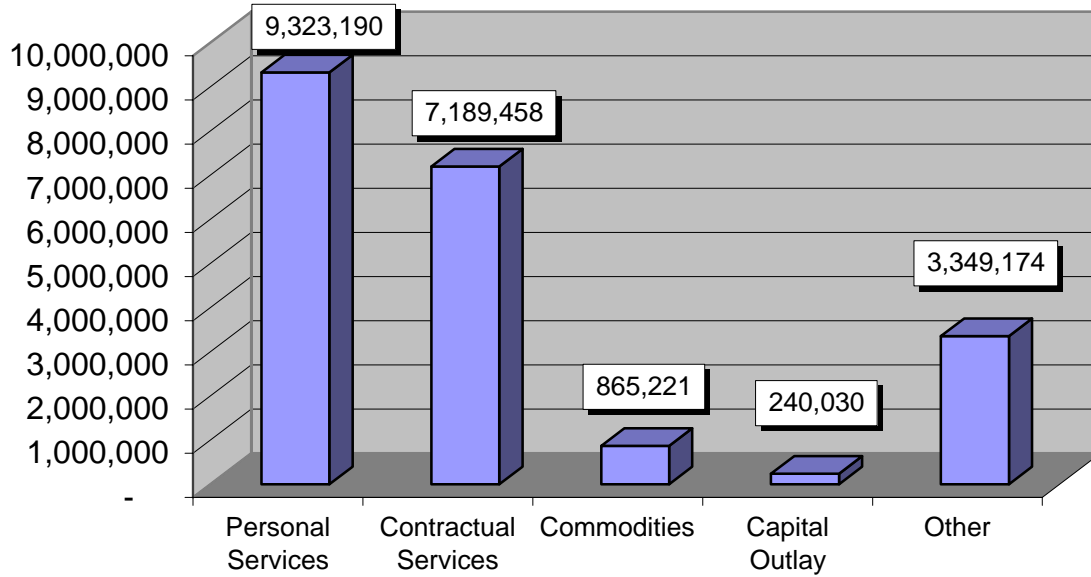
**VILLAGE OF VILLA PARK, ILLINOIS**  
**EXPENDITURES BY DEPARTMENT (NON OPERATING FUNDS)**  
**FY 2010-11**



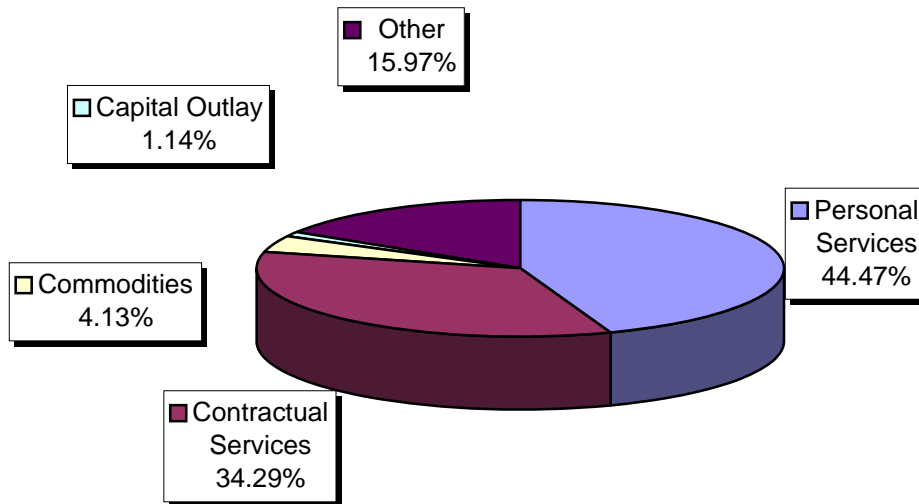
**VILLAGE OF VILLA PARK, ILLINOIS  
EXPENDITURES BY FUND - FY 10-11  
NON OPERATING FUNDS**

<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	140,240	62,025	41,480	28,616	-	-	-	10,728	283,089
WATER SUPPLY	570,229	941,359	1,493,918	2,076,319	-	-	-	652,320	5,734,145
WASTEWATER	444,202	547,984	90,360	1,826,075	-	-	-	259,286	3,167,907
DEBT SERVICE	-	3,000	-	-	-	1,145,000	1,004,390	-	2,152,390
STREET IMPROVEMENT	85,377	6,339,680	60,910	-	100,000	-	-	13,913	6,599,880
MISC CAPITAL PROJECTS	-	616,310	-	-	-	-	-	-	616,310
EQUIPMENT REPLACEMENT	-	-	-	95,502	-	-	-	-	95,502
LAND & BUILDINGS	-	-	-	-	-	-	-	-	-
BUILDING IMPROVEMENTS	-	-	-	-	-	-	-	-	-
STORMWATER BUYOUT	-	538,273	1,500	-	-	-	-	-	539,773
<b>TOTAL NON OPERATING FUNDS</b>	1,240,048	9,048,631	1,688,168	4,026,512	100,000	1,145,000	1,004,390	936,247	19,188,996
<b>SUB-TOTAL OPERATING FUNDS</b>	1,240,048	9,048,631	1,688,168	4,026,512	100,000	1,145,000	1,004,390	936,247	19,188,996
Less Transfers to: Operating Funds					(100,000)				(100,000)
Less Transfers to: Non Operating Funds					-				-
<b>TOTAL OPERATING FUNDS</b>	1,240,048	9,048,631	1,688,168	4,026,512	-	1,145,000	1,004,390	936,247	19,088,996

## VILLAGE OF VILLA PARK OPERATING FUNDS - EXPENDITURES BY OBJECT FY 10-11



### Total Operating Funds Budget of \$20,967,073 (Excluding Transfers)



**VILLAGE OF VILLA PARK, ILLINOIS**  
**OVERVIEW OF TOTAL RESOURCES BUDGETED**  
**BY FUND TYPE**  
**FY 10-11**

	GENERAL CORPORATE	SPECIAL REVENUE	DEBT SERVICE	ROAD FUND	OTHER CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
<b>UNAUDITED FUND BALANCE AVAILABLE 4/30/10</b>	3,855,208	6,975,214	235,794	89,768	(1,062,651)	2,838,456	-	12,931,789
<b>MAJOR REVENUE SOURCES: (EXCLUDES TRANSFERS)</b>								-
PROPERTY TAXES	2,954,848	2,058,000	1,360,000					6,372,848
SALES TAXES	4,650,000			1,368,000				6,018,000
INCOME TAXES	1,700,000							1,700,000
UTILITY TAXES	2,200,000							2,200,000
OTHER TAXES	582,500	636,435					30,000	1,248,935
WATER / WASTEWATER/ GARBAGE FEES	1,530,660					5,080,349		6,611,009
FINES	1,716,000							1,716,000
GRANTS		255,000		4,882,556	1,052,685			6,190,241
LICENSES / PERMITS	955,475							955,475
SERVICES/FEES	1,089,800	746,000			51,000	117,000		2,003,800
INTEREST	12,700	13,301	2,000	5,000		63,012	545,494	641,507
MISCELLANEOUS	650,184	195,576		7,500	15,007	60,000	521,000	1,449,267
<b>SUB-TOTAL</b>	<b>18,042,167</b>	<b>3,904,312</b>	<b>1,362,000</b>	<b>6,263,056</b>	<b>1,118,692</b>	<b>5,320,361</b>	<b>1,096,494</b>	<b>37,107,082</b>
<b>MAJOR EXPENDITURES: (EXCLUDES TRANSFERS)</b>								
PERSONAL SERVICES	6,332,076	1,231,114		85,377	-	1,154,671		8,803,238
CONTRACTUAL SERVICES	6,012,141	1,177,317	3,000	6,339,680	1,154,583	1,551,368	183,290	16,421,379
COMMODITIES	692,896	172,325		60,910	1,500	1,625,758		2,553,389
CAPITAL OUTLAY	74,380	165,650		-	95,502	3,931,010		4,266,542
PRINCIPAL	-	-	1,145,000	-	-	-		1,145,000
INTEREST	-	-	1,004,390	-	-	-		1,004,390
OTHER	2,870,174	479,000	128,342	13,913	-	922,334	2,673,204	7,086,967
<b>SUB-TOTAL</b>	<b>15,981,667</b>	<b>3,225,406</b>	<b>2,280,732</b>	<b>6,499,880</b>	<b>1,251,585</b>	<b>9,185,141</b>	<b>2,856,494</b>	<b>41,280,905</b>
<b>OTHER FINANCING SOURCES (USES)</b>	-					3,552,157		3,552,157
<b>TRANSFERS IN (OUT)</b>	(2,060,500)	(806,241)	645,760	183,068	177,913	100,000	1,760,000	-
<b>PROJECTED FUND BALANCE AVAILABLE 4/30/11</b>	<b>3,855,208</b>	<b>6,847,879</b>	<b>(37,178)</b>	<b>36,012</b>	<b>(1,017,631)</b>	<b>2,625,833</b>	<b>-</b>	<b>12,310,123</b>

VILLAGE OF VILLA PARK, ILLINOIS  
 MULTI-YEAR FINANCIAL SUMMARY (EXCLUDING LIBRARY AND PENSION FUNDS)  
 FY 10-11

FUND	AUDITED FUND BALANCE 4/30/2009	FIXED ASSETS AND/OR RESERVES	AVAILABLE FUND BALANCE 4/30/2009	PROJECTED REVENUE FY 09-10	PROJECTED EXPENDITURES FY 09-10	UNAUDITED FUND BALANCE AVAILABLE 4/30/2010	BUDGETED REVENUES FY 10-11	BUDGETED EXPENDITURES FY 10-11	PROJECTED FUND BALANCE AVAILABLE 4/30/2011	Corp Cost Per Day \$ 51,196
<b>OPERATING:</b>										Days of Fund Balance
CORPORATE (Inc. Working cash reserve)	4,747,099	572,810	4,174,289	18,299,244	18,618,325	3,855,208	18,686,667	18,686,667	3,855,208	75.3
WORKING CASH (Funds go to Corp).	-	-	-	3,000	3,000	-	3,500	3,500	-	
TAX INCREMENT FOUR FINANCING	-	-	-	-	-	-	-	-	-	
TAX INCREMENT THREE FINANCING	2,029,845	-	2,029,845	8,817,006	4,575,155	6,271,696	603,627	645,760	6,229,563	
TAX INCREMENT TWO FINANCING	614,003	-	614,003	662,011	550,392	725,622	671,250	698,068	698,804	
TAX INCREMENT FINANCING	24,548	-	24,548	117,726	117,626	24,648	118,150	118,000	24,798	
MOTOR FUEL TAX	497,253	-	497,253	580,850	793,163	284,940	577,185	858,913	3,212	
HOTEL/MOTEL TAX	67,721	-	67,721	56,000	50,000	73,721	60,000	85,000	48,721	
NEDSRA	(60,909)	-	(60,909)	532,387	619,000	(147,522)	555,000	404,150	3,328	
RECREATION	(151,653)	-	(151,653)	1,490,585	1,574,511	(235,579)	1,548,000	1,471,532	(159,111)	
PARKS	20,463	-	20,463	683,487	726,262	(22,312)	702,600	681,724	(1,436)	
<b>TOTAL VILLAGE OPERATING</b>	<b>7,788,370</b>	<b>572,810</b>	<b>7,215,560</b>	<b>31,242,296</b>	<b>27,627,434</b>	<b>10,830,422</b>	<b>23,525,979</b>	<b>23,653,314</b>	<b>10,703,087</b>	
<b>NON-OPERATING:</b>										
DEBT SERVICE	302,258	-	302,258	1,867,751	1,934,215	235,794	2,136,102	2,152,390	219,506	
STREET IMPROVEMENTS FUND	921,626	-	921,626	1,805,047	2,636,905	89,768	6,546,124	6,599,880	36,012	
OTHER CAPITAL PROJECTS FUND	21,288	-	21,288	374,059	617,767	(222,420)	743,551	616,310	(95,179)	
EQUIPMENT REPLACEMENT FUND	104,204	-	104,204	1,000	90,598	14,606	-	95,502	(80,896)	
LAND & BUILDING PROJECT FUND	(608,307)	-	(608,307)	-	6,545	(614,852)	-	-	(614,852)	
BUILDING IMPROVEMENTS FUND	(281,364)	-	(281,364)	100	4,500	(285,764)	-	-	(285,764)	
STORMWATER BUYOUT FUND	9,901	-	9,901	372,134	336,256	45,779	553,054	539,773	59,060	
SWIM POOL	1,360,181	1,371,840	(11,659)	222,565	238,042	(27,136)	222,000	283,089	(88,225)	
WATER SUPPLY	15,789,097	13,385,438	2,403,659	3,271,742	3,684,203	1,991,198	5,726,164	5,734,145	1,983,217	
WASTE WATER	14,380,848	13,966,488	414,360	3,680,799	3,220,765	874,394	3,024,354	3,167,907	730,841	
<b>TOTAL VILLAGE NON-OPERATING</b>	<b>31,999,732</b>	<b>14,757,278</b>	<b>2,861,606</b>	<b>11,595,197</b>	<b>12,769,796</b>	<b>2,101,367</b>	<b>18,951,349</b>	<b>19,188,996</b>	<b>1,863,720</b>	
<b>TOTAL ALL FUNDS</b>	<b>39,788,102</b>	<b>15,330,088</b>	<b>10,077,166</b>	<b>42,837,493</b>	<b>40,397,230</b>	<b>12,931,789</b>	<b>42,477,328</b>	<b>42,842,310</b>	<b>12,566,807</b>	