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Village Manager

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September 9, 2021

j.matisse@hush.com

Re: September 3, 2021 FOIA Request


Dear j.matisse@hush.com:

I am pleased to help you with your September 3, 2021 Freedom of Information Act ("FOIA"). The Village of Bensenville received your request on September 3, 2021. You requested copies of the items indicated below:

"This request is for the fiscal year 1992 audit."

Your FOIA is hereby granted in full.

Very truly yours,


Corey Williamsen
Freedom of Information Officer
Village of Bensenville

(94869)

From: j.matisse@hush.com
Sent: Friday, September 3, 2021 3:19 PM
To: bvana@darienil.gov; amanda.melone@elmhurst.org; pam.gallahue@naperville.il.us; amarrero@oakbrookterrace.net; elarson@warrenville.il.us; vlopez@westchicago.org; sbarrett-hagen@wheaton.il.us; kbuggy@wooddale.com; mheneghan@addison-il.org; Corey Williamsen; weberb@vil.bloomington.il.us; sbenedict@burr-ridge.gov; scraig@carolstream.org; vpries@clarendonhills.us; rberardi@downers.us; pkenny@glenellyn.org; marie_schmidt@glendaleheights.org; cbruton@villageofhinsdale.org; deputyclerk@itasca.com; karnold@villageoflisle.org; downerj@villageoflombard.org; kvonachen@oak-brook.org; pburns@roselle.il.us; smcvey@invillapark.com; acct.director@villageofwayne.org; sparker@westmont.il.gov; cmardegan@willowbrook.il.us; klamela@villageofwinfield.com; phalik@vil.woodridge.il.us
Subject: FOIA REQUEST (DuPage): September 3, 2021
Attachments: IllinoisComptroller_ContactInformation_09-03-2021_DuPageCounty.pdf

FOIA REQUEST (DuPage): September 3, 2021

This is a request for public records. It is a non-commercial request.

We have viewed some of the City and Village audits for **DuPage County** currently available on the Illinois Comptroller's website.

<https://illinoiscomptroller.gov/financial-data/local-government-division/local-government-data/searchform/?SearchType=AFRSearch>

Now, we would like to receive an older audit.

This request is for the **FISCAL YEAR 1992 AUDIT**.

Please locate the audit and if it is not already in a PDF (Portable Document Format) file format, please scan the public record into a PDF file. In order to minimize the **FILE SIZE** of the audit's PDF file, please set the scanner settings to: **black & white, 200-300 dpi, 8 1/2 x 11, and do not select scan "2-sided copy" unless needed**. Otherwise, if "2-sided copy" is accidentally utilized, the PDF file will contain twice the number of pages and 1/2 the pages will be blank and the file size will be much larger than necessary as an email attachment. Also, after scanning the 1992 Audit in its entirety but before attaching the PDF file to an email, please open the PDF file in order to ensure that the paper record was properly scanned and that the PDF file's page count matches the audit's paper page count.

Thank you in advance for your assistance in locating and delivering this public record.

If you have any questions about this FOIA request, please send a note to this email address and a reply will be sent back as soon as possible.

In accordance with the Freedom of Information Act, the 5-day deadline for a reply is Monday, September 13th.

Thank you again.

ADMINISTRATIVE SUGGESTIONS:

Attached is the current "Contact Information" available from the Illinois Comptroller for the County. We would like to suggest the following:

1) Locate your public body within the PDF file attached. Review the six "contact" data sets maintained by the Comptroller (Contact Person, CEO, CFO, Purchasing Agent, FOIA Officer, and TIF Administrator). If changes need to be made, please log-in to the Comptroller's web portal with the assigned UserName/Password on file with the Comptroller's Office and update the "Contact Information".

The "contact information" can be found here:

<https://illinoiscomptroller.gov/financial-data/local-government-division/view-local-government-contact-information/>

The above web page also contains a "*.csv" file containing all contact information for all public bodies in the state.

2) FOIA OFFICER APPOINTMENT AND CERTIFICATION:

2a) It is strongly suggested that during the LAST MONTH of a fiscal year, the corporate authorities include as an Agenda item of a public meeting held in compliance with the Open Meetings Act the discussion and vote regarding the appointment of the FOIA Officer(s) for the upcoming fiscal year. By annually performing this simple and routine task at the end of a fiscal year, the public body will ensure it is in compliance with the FOIA statute for the upcoming fiscal year and the Minutes will reflect all annual FOIA Officer appointments.

2b)

It is strongly suggested that during the LAST FIVE BUSINESS DAYS of a fiscal year, the individual(s) appointed to be the FOIA Officer for the upcoming fiscal year log into the Attorney General's Public Access Counselor's webpage in order to complete the statutorily mandated FOIA Officer training. By annually performing this simple and routine task at the end of a fiscal year, the public body will ensure it is in compliance with the FOIA statute for the upcoming fiscal year.

3) Annual "Contact Information" Update: It is strongly suggested that during the LAST FIVE BUSINESS DAYS of a fiscal year, an employee of the public body (perhaps the appointed FOIA Officer) is assigned the

task of reviewing the then current "Contact Information" on file with the Comptroller's Office and performing all "contact" updates for the upcoming fiscal year PRIOR TO the end of the then current fiscal year. By annually performing this simple and routine task at the end of a fiscal year, the "Contact Information" will be as accurate as possible for the upcoming fiscal year. Additionally, if during a fiscal year, there are any administrative changes for the six "contact" data sets maintained by the Comptroller (Contact Person, CEO, CFO, Purchasing Agent, FOIA Officer, and TIF Administrator), please assign the task of updating the Comptroller's "Contact Information" as soon as possible.

bvana@darienil.gov, amanda.melone@elmhurst.org, pam.gallahue@naperville.il.us, amarrero@oakbrookterrace.net, elarson@warrenville.il.us, vlopez@westchicago.org, sbarrett-hagen@wheaton.il.us, kbuggy@wooddale.com, mheneghan@addison-il.org, cwilliamsen@bensenville.il.us, weberb@vil.bloomington.il.us, sbenedict@burr-ridge.gov, scraig@carolstream.org, vpries@clarendonhills.us, rberardi@downers.us, pkenny@glenellyn.org, marie_schmidt@glendaleheights.org, cbruton@villageofhinsdale.org, deputyclerk@itasca.com, karnold@villageoflisle.org, downerj@villageoflombard.org, kvonachen@oak-brook.org, pburns@roselle.il.us, smcvey@invillapark.com, acct.director@villageofwayne.org, sparker@westmont.il.gov, cmardegan@willowbrook.il.us, klamela@villageofwinfield.com, phalik@vil.woodridge.il.us



Village of Bensenville, Illinois

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
APRIL 30, 1992**

VILLAGE OF BENSENVILLE, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED APRIL 30, 1992

Prepared by:
Michael S. Allison
Village Manager
Thomas M. Truty
Director of Management Services



VILLAGE OF BENSENVILLE, ILLINOIS

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Village of Bensenville

700 W. Irving Park Road
Bensenville, Illinois 60106
(708) 766-8200 Fax (708) 350-0260



October 31, 1992

The Honorable John C. Geils, Village President
Members of the Board of Trustees
Michael S. Allison, Village Manager
Village of Bensenville
700 West Irving Park Road
Bensenville, IL 60106

The comprehensive annual financial report of the Village of Bensenville, IL, for the fiscal year ended April 30, 1992, is hereby submitted. This report was prepared by the Village's Finance Department. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the Village. All disclosures necessary to enable the reader to gain an understanding of the Village's financial activities have been included.

The comprehensive annual financial report is presented in three sections; introductory, financial and statistical. The introductory section includes this transmittal letter, the government's organizational chart and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and supplemental data, as well as the auditor's report on the financial statements and supplemental data. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

This report includes all funds and account groups of the Village. The Village provides a full range of services. These services include police and fire protection; sanitation services; the construction and maintenance of highways, streets, and infrastructure; recreational activities and cultural events. In addition to general government activities, the Village oversees the water and sewer authority and the Police and Fire Pension Retirement Systems. Therefore these activities are included in the reporting entity. However, the Bensenville Park District, Wood Dale Park District, Bensenville Public Library District, Wood Dale Public Library District, Grade School District 2, High School District 100, Junior College District 502, Community College District 504, Unit School District 205, Metropolitan Sanitary District, Du Page Water Commission, Forest Preserve District of Cook County, Forest Preserve District of Du Page County, County of Cook, and County of Du Page, have not met the established criteria for inclusion in the report and have been excluded.

Village President
October 31, 1992

ECONOMIC CONDITION AND OUTLOOK

The Village of Bensenville is located in the Northeastern portion of Du Page County, with a small portion of the Village located in the western edge of Cook County. Due to the service nature of industry in the Village, the economic downturn that has affected the east and west coasts has had a minimal impact on local businesses. Growth in the economic sector has included the renovation and opening of the Bensenville Theatre and the completion and opening of the Linden Towers Building. The number of building permits for industrial construction has decreased 4% over last year, while residential and commercial permits decreased 14% and 34% respectively. The equalized assessed value increased 16.2% over last year.

MAJOR INITIATIVES

For the year. The Village continued to emphasize economic development and capital projects efforts in fiscal 1992. There is a continuing effort by both the public and private sector to rehabilitate existing buildings and construct new buildings.

The Village has been successful in obtaining grants through the Community Development Commission of DuPage County to purchase and rehabilitate houses within certain target areas of our community. With these funds the Village will take substandard housing and improve that housing so it is compatible with the neighborhood. These improved homes are then sold to qualifying first time home buyers. Additionally as part of this grant process, we have the ability to make funds available to qualifying residents who are interested in completing improvements to their property but are unable to obtain conventional loans.

Improvements to the existing water and sewer distribution system were completed and distribution of Lake Michigan water began in February, 1992. The change from well water to Lake Michigan water has improved the quality and quantity of the water available to our residents and business community. With the hook-up to Lake Michigan water in February, 1992, the Village converted to an Automated Meter Reading system (AMR) by Ameritech Corp. The conversion included replacing a majority of meters throughout the Village and installing them in the interior of buildings. The AMR system involves the connection of all water meters in the Village to the Village Hall via telephone lines to provide computerized meter reads. This new system will eliminate the human error involved in the former meter reading system, will provide the basis for initiating monthly billings, and provide leak detection testing.

Village President
October 31, 1992

The Fire Department participates with surrounding communities in hazardous material training sessions. Through this increased training, 65% of the firefighters are certified as hazardous material technicians. The Fire Department began updating its maps of residential, industrial and commercial multiple unit buildings. This information will be used when the Government Information System (GIS) is implemented in Fiscal 1993. In addition, the Fire Department continues flushing hydrants on a semi-annual basis. This process not only insures the hydrant is working properly, but clears the water lines of any sediment that may have settled in the lines, thus prolonging the life of the water pipes.

The Police Department began use of the Enhanced 911 system. E-911 provides the dispatcher with phone number and address information on all callers using E-911. This increases response time, especially in situations where the caller may not be able to relay that information. In addition, a plain clothes tactical unit was established to address street crime. The department also added a full-time traffic officer.

The Village's Emergency Services and Disaster Agency developed an innovative means of communicating with our residents. A radio station located at 1620 on the AM dial was established for emergency use. In the event of some type of natural disaster, major chemical spill or other incident that requires us to provide information to our residents, the Village's emergency warning sirens sound off, informing residents to tune to the Bensenville radio station at 1620 AM. The Village will broadcast from that station various instructions for our residents and business community during the emergency situation.

The Village continued to emphasize flood mitigation projects. Through an intergovernmental agreement with the Bensenville Park District, The Village will reconstruct Lions Park to provide a recreational facility/dry bottom detention area. As part of this improvement, the park will also be updated to meet the requirements of the Americans With Disabilities Act.

The Village implemented a curb side recycling program throughout its residential community in an ongoing effort to be a leader on environmental issues.

Development of the TIF district which includes the town center area continued to be a priority. The Linden Towers Building, which is an eight story building that has 154 apartment units on the upper floors and 12,000 square feet of retail space on the first floor, opened for both apartment rentals and business use.

The Town Center revitalization included the restoration of the Bensenville Theater Building which was built in 1920 and last showed movies in 1955. The renovated theater re-opened its doors providing a two-screen movie theater. Many other building renovations are taking place within the Village's Downtown Business District.

Village of Bensenville
October 31, 1992

Federal funds provided major financing for major road improvements for Green Street and York Road.

The Village converted to a new software system in January, 1992 which included the addition of a purchasing and inventory package; a new utility billing package which will work with the new automated meter reading system, and a new payroll and general ledger package. The new system provides expanded reporting capabilities.

The Village received various awards and certifications during 1992.

The Village was certified by the Illinois Department of Commerce and Community Affairs (DCCA) as an Illinois Certified City. The Certified Cities Program began in 1981 to provide a local tool for economic development where a certain level of professionalism can be recognized and a company wishing to relocate can determine what a community has to offer. In order to be certified, a community has to meet 21 standards with additional sub-categories. Each category is reviewed separately by various state officials including state police, the Illinois Environmental Protection Agency and the Fire Marshall's Office.

The Village of Bensenville was re-certified as a "TREE CITY USA" for the fourth consecutive year. In addition, the Village was awarded the "GROWTH AWARD" by the National Arbor Day Foundation. Ninety-six communities within the State of Illinois were honored for their urban forestry efforts and given the designation of "Tree City USA". Sixteen of these communities, including Bensenville, were honored with a GROWTH AWARD. The Growth Award was instituted to recognize environmental improvement and encourage higher levels of tree care throughout America. In order to receive the Award the community must spend at least as much on its Community Forestry Program as in the previous years and perform activities that fall under four different categories. Under the category of "Tree Planting and Maintenance", the Village's wood and brush recycling programs were cited. Split wood and wood chips are delivered free of charge to all residents. Under the category of "Partnerships", the tree spade purchase by the Village and the cooperative nursery with the Park District were cited.

In addition, the American Public Works Association, Chicago Metropolitan Chapter Suburban Branch awarded the Village a Service Improvement award for the Village's Brush and Log Recycling Program. This award is given in recognition of a community/department that has initiated a new community service or improved an existing one emphasizing level of service performed, cost savings and integration with other services/facilities. The Village's Program emphasizes recycling rather than disposal of yard waste. Free delivery of wood mulch and firewood encourages the use of renewable resources for landscaping and heating.

Village President
October 31, 1992

For the Future. The Village will continue to be aggressive in economic development and improvements especially in the Town Center area.

Development in the Town Center will include the completion of improvements to the METRA commuter station including improvements made to the parking lot and platform area. In addition, a vacant building will be restructured for restaurant use. The Village will be implementing streetscape design and road improvements throughout the Town Center area. This will include street repaving, landscaping, new lighting, utility burial and other improvements.

Additional redevelopment plans include the purchase and demolition of a dilapidated building to provide space for construction of a new hardware store. Also, the Village will be seeking a compatible tenant for a vacant manufacturing building.

The Village is in the process of purchasing and rehabilitating a townhome in the northeastern area of the community to serve as a Police Neighborhood Resource Center (PNRC). The PNRC is scheduled to open in early Fiscal 1993. The PNRC will have a police officer assigned to it on a daily basis to serve as a liaison between the village and the community. The PNRC will provide services for the neighborhood such as English as a Second Language classes, job workshops, counseling sessions and children's activities.

The Village is planning the installation of a Local Area Network (LAN) system. The LAN will allow all departments to access central database information. The LAN will also serve as the cornerstone of the Government Information System (GIS). The LAN and GIS systems will increase internal efficiency by having information readily accessible by all users.

The siren warning system will be updated to improve our ability to notify our residents in an emergency situation.

An additional car dealership is anticipated increasing revenues in the Village.

FINANCIAL INFORMATION

Management of the Village is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and that adequate accounting data are compiled to allow preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurances that these objectives are met.

The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Village President
October 31, 1992

Budgeting Controls. In addition, the Village maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Village Board. Activities of the general fund, special revenue funds, debt service fund and capital project fund are included in the annual appropriated budget. State law, under the budget act, requires the level of legal budgetary control to be at the fund level. Management further controls the budget level by function and activity within an individual fund. The government also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered accounts lapse at year end. However, encumbrances are generally re-appropriated as part of the following year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the Village continues to meet its responsibility for sound financial management. All amounts presented in the remainder of this letter are expressed in thousands.

General Government Functions. The following schedule presents a summary of general fund, special revenue funds, debt service fund and capital project fund revenues for the fiscal year ended April 30, 1992 and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenue Source	Amount	Percent of Total	Increase (Decrease) from 1991	Percent of Increase (Decrease)
Taxes	\$ 3,533	32.00%	\$ 293	9.04 %
Intergovernmental	5,706	51.67	87	1.55
Licenses & Permits	585	5.30	(40)	(6.40)
Charges for Services	106	.96	(39)	(26.90)
Fines & Forfeits	179	1.62	(3)	(1.65)
Interest	564	5.11	215	61.60
Miscellaneous	369	3.34	38	11.48
	<u>\$ 11,042</u>	<u>100.00%</u>	<u>\$ 551</u>	<u>5.25 %</u>

The most significant increase in actual continued revenue sources was derived from interest income which increased 62%. In addition, combined utility tax revenue and sales tax revenue increased 12% and 3% respectively while income/replacement tax decreased 3%.

The following schedule presents a summary of general fund, special revenue funds, debt service funds, and capital projects fund expenditures for the fiscal year ended April 30, 1992 and the percentage of increases and decreases in relation to prior year amounts.

Village President
October 31, 1992

Function	Amount	Percent of Total	Increase (Decrease) from 1991	Percent of Increase (Decrease)
Current:				
General Government	\$ 1,659	12.61%	\$ 256	18.25 %
Public Safety	3,658	27.80	462	14.46
Public Works	1,487	11.30	60	4.20
Highways & streets	400	3.04	(20)	(4.76)
Building & Zoning	251	1.91	52	26.13
Engineering	198	1.50	28	16.47
ESDA	47	.36	16	51.61
Culture and Recreation	311	2.36	14	4.71
Capital Outlay	3,505	26.64	1,584	82.46
Debt service:				
Principal	521	3.96	42	8.77
Interest	311	2.36	163	10.14
Other	4	.03	3	0.00
Miscellaneous	806	6.13	509	71.38
Total	\$13,158	100.00%	\$3,169	24.08%

The increase in expenses is primarily attributed to increases in capital outlay. Three projects were completed this year which were started in prior years, two projects were started and completed in the current year and seven new projects were initiated but not completed. The projects included road and drainage projects, town center rehabilitation and improvements including improvements to the METRA parking lot and watermain improvements.

Public safety expenditure increases are attributable to rising personnel costs in fire and police; the purchase of two vehicles, one each in fire and police and an increase in education costs, both ongoing and new-hire training in the police department.

General government expenditure increases are primarily due to increased reserves for future equipment replacement and the purchase of the new software packages and related equipment.

Enterprise Operations. The Village enterprise operations are comprised of two separate activities: Water and Sewer Authority and Rubbish Removal Services (garbage fund). The Water and Sewer activities experienced a \$383 decrease in operating revenues. This decrease is due to many factors including a change in billing procedures for multiple unit buildings from a per unit minimum billing fee to a minimum based on water meter size. In addition, due to the monthly billing cycle, the minimum billed usage decreased for all customers. The use of recirculation equipment for cooling purposes where water is used as a coolant in a manufacturing environment contributed to a decrease in usage billed. Capital outlay expenditures decreased \$166 due to completion of the water main improvements in the TIF district.

Village President
October 31, 1992

The Village is a charter member and one of twenty-seven customers of the Du Page Water Commission, whose purpose is to supply Lake Michigan water to the member municipalities. Construction of the distribution system and the pumping stations was completed in Fiscal 1992 and Lake Michigan water distribution began in February, 1992.

The Village changed from a quarterly billing cycle to a monthly billing cycle in February, 1992 after distribution of Lake Michigan water began. Monthly billings not only allow residents to budget their finances better, it provides the opportunity to detect possible leaks faster. Monthly billing also provides better cash flow for the Village. The Village also implemented a senior citizen discount program on water and sewer services.

The Village has a contract with an outside service to provide rubbish removal for the village. This service also includes a yard waste and recycling program. Although disposal costs increased the increase was not passed on to the residents.

Pension Trust Fund Operations. The police and fire pension funds experienced a 12.0% increase in operating revenues. This increase can be attributed to an increase in contributions primarily due to the addition of six new police officers and the gain received on the sale of long term police pension investments. Police pension expenditures decreased slightly from the previous year. This decrease is due to the lump-sum distribution made last year not recurring this year offset by the addition of pension benefits paid to two new retirees and non-duty disability benefits paid to one officer. Fire pension revenues increased slightly due to increased investment revenues while expenses remained the same as the prior year.

Debt Administration. Bensenville's bonded debt has been rated A-1 by Moody's Investor Service. At April 30, 1992, the Village had a number of debt issues outstanding. These issues included \$2,190 of general obligation bonds and \$7,505 of revenue bonds. Under current state statutes, the Village's general obligation bonded debt issuances are subject to a legal limitation based on 8.625% of total assessed value of real and personal property. As of April 30, 1992, the Village's net general obligation bonded debt of \$2,190 was well below the legal limit of \$32,146 and per capita debt equaled \$104.06.

Additional information regarding the Village's debt position may be found in the Notes to the Financial Statements and in the statistical section.

Cash Management. Cash temporarily idle during the year was invested in demand deposits, United States Government securities, time deposits, certificates of deposit, and the Illinois Public Treasurers' Investment Pool (IPTIP). The terms of investments ranged from 7 days to thirty (30) years. The pension trust fund's investment portfolio also includes investments in life insurance companies. Cash and investments held at April 30, 1992, exclusive of the Village's deferred compensation assets, totaled \$19,106. Investment earnings by fund type are detailed on the next page:

Village President
October 31, 1992

Fund	Fiscal Year Ended April 30	
	1992	1991
General	\$ 217,536	\$ 292,985
Special Revenue	33,250	33,094
Debt Service	2,098	7,819
Capital Projects	328,634	7,497
Enterprise	97,098	292,255
Expendable Trust	10,907	9,130
Pension Trust	771,931	769,479
	<u>\$1,461,454</u>	<u>\$1,412,259</u>

Risk Management. The Village is a member of Intergovernmental Risk Management Agency (IRMA). IRMA is a joint venture of Illinois municipalities which have joined together for the managing and funding of the first party property losses and the third-party liability claims (including workman's compensation) of its member municipalities. A detailed explanation of coverage and IRMA in general can be found in Note 13 in Notes to the Financial Statements.

OTHER INFORMATION

Independent Audit. The Illinois Statutes require an annual audit by independent certified public accountants. The accounting firm of McGladrey & Pullen was selected by the Village's audit committee. The auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governmental units for their Comprehensive Annual Financial Reports. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

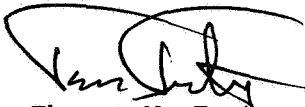
A Certificate of Achievement is valid for a period of only one year. We believe our current report conforms to the Certificate of Achievement Program requirements and we are submitting it to GFOA to determine its eligibility for certification.

Village President
October 31, 1992

Acknowledgments. The timely preparation of this comprehensive annual financial report was made possible by the dedicated service of the entire staff of the finance department.

In closing, preparation of this report would not have been possible without the leadership and support of the Board of Trustees.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Tom Truty', with a large, sweeping flourish above the name.

Thomas M. Truty
Director of Management Services

VILLAGE OF BENSENVILLE, ILLINOIS

OFFICERS AND OFFICIALS
April 30, 1992

VILLAGE PRESIDENT

John C. Geils

VILLAGE BOARD OF TRUSTEES

Richard Reimer

Joseph Krass

Richard Weber

Robert Strandt

Peggy Walberg

Barbara Wanzung

VILLAGE CLERK

Elvira L. Johnson

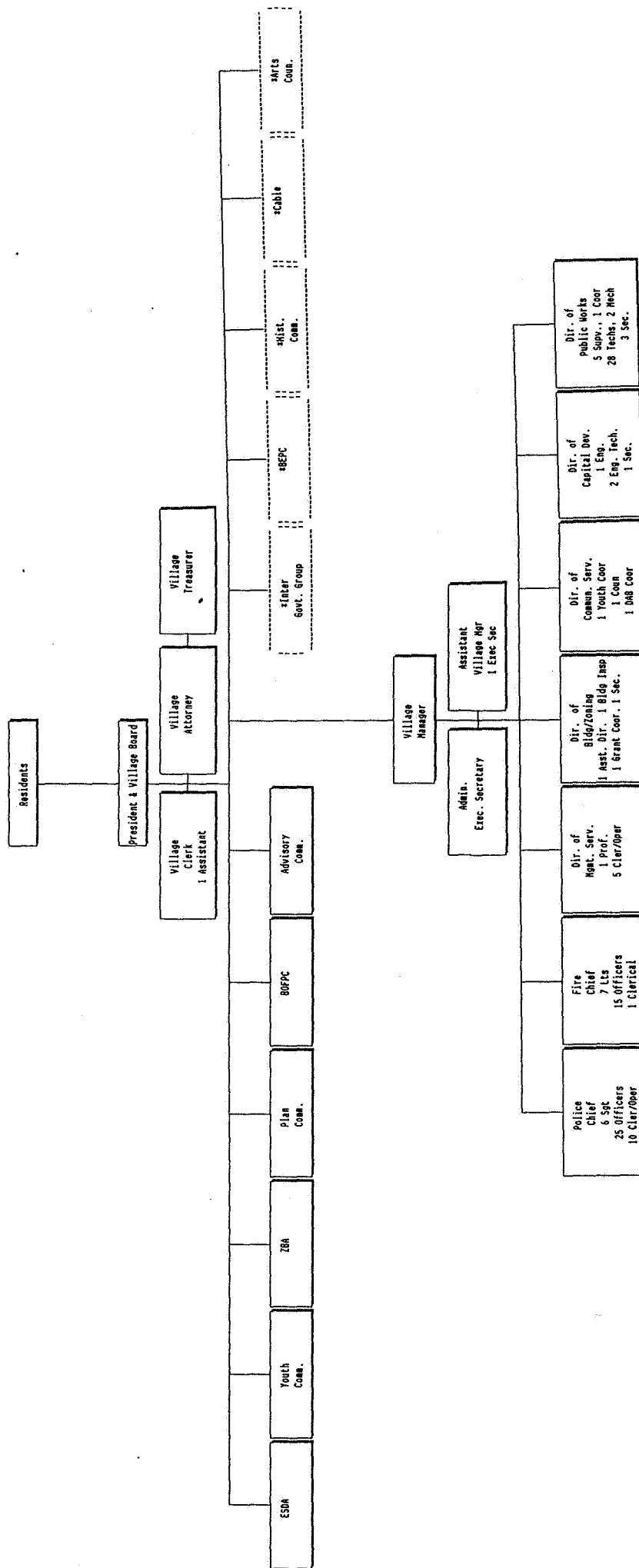
VILLAGE TREASURER

Clifford A. Sell, Sr.

VILLAGE MANAGER

Michael S. Allison

VILLAGE OF BENSENVILLE





McGLADREY & PULLEN

Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

To the Honorable President and
Board of Trustees
Village of Bensenville, Illinois

We have audited the accompanying general purpose financial statements and the combining, individual fund and account group financial statements of the Village of Bensenville, Illinois, as of and for the year ended April 30, 1992, as listed in the table of contents. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Village of Bensenville, Illinois, as of April 30, 1992, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Village of Bensenville, Illinois, as of April 30, 1992, and the results of operations of such funds and the cash flows of the individual enterprise and internal service funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Village of Bensenville, Illinois. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

The other data included in the statistical section of this report has not been audited by us and, accordingly, we express no opinion on it.

McGladrey & Pullen

Olympia Fields, Illinois
October 16, 1992

G E N E R A L P U R P O S E
F I N A N C I A L S T A T E M E N T S

THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE INTENDED TO PROVIDE A FINANCIAL OVERVIEW OF MUNICIPAL OPERATIONS. THE FOLLOWING COMBINED STATEMENTS ARE PRESENTED.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES FOR WHICH BUDGETS HAVE BEEN ADOPTED.

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCES - ALL PROPRIETARY FUND TYPES AND PENSION TRUST FUNDS

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

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VILLAGE OF BENSENVILLE, ILLINOIS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

April 30, 1992

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	(Memorandum Only)	
										1992	1991
ASSETS											
Cash and cash equivalents	\$ 971,182	\$ 781,881	\$ 177,837	\$ 3,055,564	\$ -	\$ -	\$ 823,701	\$ -	\$ -	\$ 5,810,165	\$ 8,535,399
Investments	-	-	-	4,025,166	-	-	9,477,216	-	-	13,502,382	7,977,143
Receivables (net, of allowances for uncollectibles):											
Property taxes	1,409,087	549,116	853,724	255,718	-	-	202,331	-	-	3,269,976	2,880,179
Accounts	-	7,087	-	-	930,485	-	34,972	-	-	972,544	1,007,282
Interest	22,070	-	-	-	3,240	-	-	-	-	25,310	77,379
Allotments	-	38,198	-	-	-	-	-	-	-	38,198	25,649
Other	41,264	-	-	49,307	774,909	-	-	-	-	865,480	312,922
Deposits	-	46,040	-	-	-	-	-	-	-	46,040	42,607
Due from other governments	799,735	-	-	384,839	1,311,662	-	-	-	-	2,496,236	1,780,127
Due from other funds	4,634,442	-	246,740	4,197,291	372,379	-	-	-	-	9,450,852	1,541,637
Inventories	-	-	-	-	-	8,196	-	-	-	8,196	6,573
Restricted assets:											
Cash and cash equivalents	-	-	-	-	266,703	-	-	-	-	266,703	133,608
Investments	-	-	-	-	577,689	-	-	-	-	577,689	716,321
Fixed assets, net, where applicable, of accumulated depreciation	-	-	-	-	28,962,122	198,406	-	10,385,626	-	39,546,154	36,227,210
Amount available in debt service funds	-	-	-	-	-	-	-	-	421,469	421,469	449,701
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	7,872,315	7,872,315	1,608,912
Total assets	<u>\$7,877,780</u>	<u>\$1,422,322</u>	<u>\$1,278,301</u>	<u>\$11,967,885</u>	<u>\$33,199,189</u>	<u>\$206,602</u>	<u>\$10,538,220</u>	<u>\$10,385,626</u>	<u>\$8,293,784</u>	<u>\$85,169,709</u>	<u>\$63,322,649</u>

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	(Memorandum Only)	
										1992	1991
LIABILITIES, MUNICIPAL EQUITY AND OTHER CREDITS											
LIABILITIES											
Accounts payable	\$ 302,580	\$ 16,290	\$ 500	\$ 481,757	\$ 826,543	\$ 12,353	\$ 31,168	\$ -	\$ -	\$ 1,671,191	\$ 1,241,708
Accrued payroll	89,218	4,314	-	-	22,813	-	-	-	-	116,345	97,443
Other liabilities	123,213	-	2,608	-	-	-	-	-	-	125,821	-
Deposits	-	-	-	46,810	43,853	-	84,850	-	-	175,513	232,573
Unincorporated utility deposits	-	-	-	-	-	-	285,590	-	-	285,590	285,590
Due to other funds	-	549,202	-	7,615,272	1,240,128	46,250	-	-	-	9,450,852	1,541,637
Deferred compensation	-	-	-	-	-	-	1,050,857	-	-	1,050,857	914,663
Compensated absences	347,034	9,813	-	-	86,858	15,316	-	-	393,784	852,805	859,636
Payable from restricted assets, accrued interest	-	-	-	-	134,669	-	-	-	-	134,669	140,206
Deferred revenue	1,409,087	549,116	853,724	255,718	-	-	-	-	-	3,067,645	2,689,287
General obligation bonds	-	-	-	-	-	-	-	-	7,900,000	7,900,000	1,660,000
Revenue bonds	-	-	-	-	3,605,000	-	-	-	-	3,605,000	3,765,000
Lease purchase contract	-	-	-	-	1,486,184	-	-	-	-	1,486,184	-
Total liabilities	<u>\$2,271,132</u>	<u>\$1,128,735</u>	<u>\$ 856,832</u>	<u>\$ 8,399,557</u>	<u>\$ 7,446,048</u>	<u>\$ 73,919</u>	<u>\$ 1,452,465</u>	<u>\$ -</u>	<u>\$8,293,784</u>	<u>\$29,922,472</u>	<u>\$13,427,743</u>
MUNICIPAL EQUITY AND OTHER CREDITS											
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ 6,512,613	\$297,416	\$ -	\$ -	\$ -	\$ 6,810,029	\$ 6,584,177
Investment in general fixed assets	-	-	-	-	-	-	-	10,385,626	-	10,385,626	9,499,512
Retained earnings (deficit):											
Reserved	-	-	-	-	709,723	-	-	-	-	709,723	709,723
Unreserved	-	-	-	-	18,530,805	(164,733)	-	-	-	18,366,072	19,786,676
Fund balances (deficit):											
Reserved for employees' retirement	-	-	-	-	-	-	9,061,463	-	-	9,061,463	8,030,441
Unreserved	5,606,648	293,587	421,469	3,568,328	-	-	24,292	-	-	9,914,324	5,284,377
Total municipal equity and other credits	<u>\$5,606,648</u>	<u>\$ 293,587</u>	<u>\$ 421,469</u>	<u>\$ 3,568,328</u>	<u>\$25,753,141</u>	<u>\$132,683</u>	<u>\$ 9,085,755</u>	<u>\$10,385,626</u>	<u>\$ -</u>	<u>\$55,247,237</u>	<u>\$49,894,906</u>
Total liabilities, municipal equity and other credits	<u>\$7,877,780</u>	<u>\$1,422,322</u>	<u>\$1,278,301</u>	<u>\$11,967,885</u>	<u>\$33,199,189</u>	<u>\$206,602</u>	<u>\$10,538,220</u>	<u>\$10,385,626</u>	<u>\$8,293,784</u>	<u>\$85,169,709</u>	<u>\$63,322,649</u>

See Notes to Financial Statements.

VILLAGE OF BENSENVILLE, ILLINOIS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

Year Ended April 30, 1992

	Governmental Fund		
	General	Special Revenue	Debt Service
REVENUES			
Taxes	\$ 2,024,917	\$ 681,763	\$ 603,685
Intergovernmental	3,957,122	456,955	-
Licenses and permits	584,953	-	-
Charges for services	83,778	22,367	-
Fines and forfeits	178,854	-	-
Other	567,910	33,323	2,098
Total revenues	<u>\$ 7,397,534</u>	<u>\$ 1,194,408</u>	<u>\$ 605,783</u>
EXPENDITURES			
Current:			
General government	\$ 498,943	\$ 685,546	\$ -
Finance and administration	474,828	-	-
Police	2,223,678	-	-
Fire	1,433,831	-	-
Building and zoning	251,383	-	-
Engineering	197,804	-	-
Public works	1,486,852	-	-
Emergency services disaster agency	46,436	-	-
Community services	311,412	-	-
Pensions	-	344,457	-
Other	461,256	-	-
Capital outlay	-	400,020	-
Debt service:			
Principal retirement	-	-	495,000
Interest	-	-	310,801
Fees	-	-	3,573
Total expenditures	<u>\$ 7,386,423</u>	<u>\$ 1,430,023</u>	<u>\$ 809,374</u>
Excess revenues or (expenditures)	<u>\$ 11,111</u>	<u>\$ (235,615)</u>	<u>\$ (203,591)</u>
Other financing sources (uses):			
Operating transfers in	\$ 300,500	\$ 26,976	\$ 451,096
Operating transfers (out)	(268,261)	-	-
Net proceeds from general obligation bonds	-	-	-
	<u>\$ 32,239</u>	<u>\$ 26,976</u>	<u>\$ 451,096</u>
Excess revenues and other financing sources or (expenditures and other financing uses)	<u>\$ 43,350</u>	<u>\$ (208,639)</u>	<u>\$ 247,505</u>
FUND BALANCES (DEFICIT)			
May 1, as restated (Note 11)	<u>5,563,298</u>	<u>502,226</u>	<u>173,964</u>
April 30	<u>\$ 5,606,648</u>	<u>\$ 293,587</u>	<u>\$ 421,469</u>

See Notes to Financial Statements.

Types Capital Projects	Expendable Trust	Totals (Memorandum Only)	
		1992	1991
\$ 1,070,515	\$ -	\$ 4,380,880	\$ 2,546,071
443,513	-	4,857,590	5,071,704
-	-	584,953	625,451
-	-	106,145	144,987
-	-	178,854	181,896
330,009	39,177	972,517	688,582
<u>\$ 1,844,037</u>	<u>\$ 39,177</u>	<u>\$11,080,939</u>	<u>\$ 9,258,691</u>
\$ -	\$ -	\$ 1,184,489	\$ 1,100,382
-	-	474,828	303,017
-	-	2,223,678	1,941,964
-	-	1,433,831	1,253,567
-	-	251,383	198,859
-	-	197,804	169,968
-	-	1,486,852	1,427,467
-	-	46,436	30,521
-	-	311,412	296,809
-	-	344,457	297,307
-	-	461,256	-
3,532,276	144,074	4,076,370	2,373,615
-	-	495,000	450,000
-	-	310,801	144,909
-	-	3,573	1,003
<u>\$ 3,532,276</u>	<u>\$ 144,074</u>	<u>\$13,302,170</u>	<u>\$ 9,989,388</u>
<u>\$(1,688,239)</u>	<u>\$ (104,897)</u>	<u>\$(2,221,231)</u>	<u>\$ (730,697)</u>
\$ 244,600	\$ -	\$ 1,023,172	\$ 771,187
(454,411)	-	(722,672)	(699,935)
6,550,678	-	6,550,678	-
<u>\$ 6,340,867</u>	<u>\$ -</u>	<u>\$ 6,851,178</u>	<u>\$ 71,252</u>
\$ 4,652,628	\$ (104,897)	\$ 4,629,947	\$ (659,445)
<u>(1,084,300)</u>	<u>129,189</u>	<u>5,284,377</u>	<u>5,943,822</u>
<u>\$ 3,568,328</u>	<u>\$ 24,292</u>	<u>\$ 9,914,324</u>	<u>\$ 5,284,377</u>

VILLAGE OF BENSENVILLE, ILLINOIS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES FOR WHICH BUDGETS HAVE BEEN ADOPTED

Year Ended April 30, 1992

	General Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ 1,694,260	\$ 2,024,917	\$ 681,956	\$ 681,763
Licenses and permits	617,050	584,953	-	-
Intergovernmental	3,863,000	3,957,122	300,000	456,955
Charges for services	94,580	83,778	120,000	22,367
Fines and forfeits	195,000	178,854	-	-
Other	447,000	567,910	20,500	33,323
Total revenues	<u>\$ 6,910,890</u>	<u>\$ 7,397,534</u>	<u>\$ 1,122,456</u>	<u>\$ 1,194,408</u>
EXPENDITURES				
Current:				
General government	\$ 438,470	\$ 498,943	\$ 574,277	\$ 685,546
Finance and administration	343,464	474,828	-	-
Police	2,314,719	2,223,678	-	-
Fire	1,549,703	1,433,831	-	-
Building and zoning	234,640	251,383	-	-
Engineering	204,853	179,804	-	-
Public works	1,591,625	1,486,852	-	-
Emergency services disaster agency	49,040	46,436	-	-
Community services	336,126	311,412	-	-
Pensions	-	-	274,541	344,457
Other	-	461,256	-	-
Capital outlay	-	-	515,000	400,020
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Fees	-	-	-	-
Total expenditures	<u>\$ 7,062,640</u>	<u>\$ 7,386,423</u>	<u>\$ 1,363,818</u>	<u>\$ 1,430,023</u>
Excess of revenues or (expenditures)	<u>\$ (151,750)</u>	<u>\$ 11,111</u>	<u>\$ (241,362)</u>	<u>\$ (235,615)</u>
Other financing sources (uses):				
Operating transfers in	\$ 220,500	\$ 300,500	\$ -	\$ 26,976
Operating transfers (out)	(134,000)	(268,261)	-	-
Net proceeds from general obligation bonds	-	-	-	-
	<u>\$ 86,500</u>	<u>\$ 32,239</u>	<u>\$ -</u>	<u>\$ 26,976</u>
Excess of revenues and other financing sources or (expenditures and other financing uses)	<u>\$ (65,250)</u>	<u>\$ 43,350</u>	<u>\$ (241,362)</u>	<u>\$ (208,639)</u>
FUND BALANCES (DEFICIT)				
May 1, as restated	<u>5,563,298</u>	<u>5,563,298</u>	<u>502,226</u>	<u>502,226</u>
April 30	<u>\$ 5,498,048</u>	<u>\$ 5,606,648</u>	<u>\$ 260,864</u>	<u>\$ 293,587</u>

See Notes to Financial Statements.

Debt Service Funds	
Budget	Actual
\$ 578,209	\$ 590,546
-	-
-	-
-	-
1,000	2,098
<u>\$ 579,209</u>	<u>\$ 592,644</u>

\$ -	\$ -
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
495,000	495,000
117,271	112,071
1,400	1,500

<u>\$ 613,671</u>	<u>\$ 608,571</u>
-------------------	-------------------

<u>\$ (34,462)</u>	<u>\$ (15,927)</u>
--------------------	--------------------

\$ -	\$ -
-	-

<u>-</u>	<u>-</u>
----------	----------

<u>\$ -</u>	<u>\$ -</u>
-------------	-------------

\$ (34,462)	\$ (15,927)
-------------	-------------

<u>173,964</u>	<u>173,964</u>
----------------	----------------

<u>\$ 139,502</u>	<u>\$ 158,037</u>
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Capital Projects Funds	
Budget	Actual
\$ 1,254,213	\$ 1,070,515
-	-
-	443,513
-	-
-	-
5,000	245,222
<u>\$ 1,259,213</u>	<u>\$ 1,759,250</u>

\$ -	\$ -
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
3,028,500	3,490,670

-	-
-	-
-	-

<u>\$ 3,028,500</u>	<u>\$ 3,490,670</u>
---------------------	---------------------

<u>\$(1,769,287)</u>	<u>\$(1,731,420)</u>
----------------------	----------------------

\$ -	\$ -
-	(131,100)

<u>4,050,000</u>	<u>3,825,164</u>
------------------	------------------

<u>\$ 4,050,000</u>	<u>\$ 3,694,064</u>
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\$ 2,280,713	\$ 1,962,644
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<u>(1,245,838)</u>	<u>(1,245,838)</u>
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<u>\$ 1,034,875</u>	<u>\$ 716,806</u>
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VILLAGE OF BENSENVILLE, ILLINOIS

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
ALL PROPRIETARY FUND TYPES AND PENSION TRUST FUNDS

Year Ended April 30, 1992

	Proprietary Fund Type			Totals (Memorandum Only)	
	Enterprise	Internal Service	Pension Trust	1992	1991
OPERATING REVENUES					
Charges for services	\$ 3,725,640	\$ 230,000	\$ -	\$ 3,955,640	\$ 4,387,689
Taxes	-	-	205,163	205,163	194,927
Contributions	-	-	184,454	184,454	159,901
Investment income	-	-	869,522	869,522	769,479
Miscellaneous	-	-	135	135	-
Total operating revenues	\$ 3,725,640	\$ 230,000	\$ 1,259,274	\$ 5,214,914	\$ 5,511,996
OPERATING EXPENSES					
Operations	\$ 4,636,847	\$ 288,666	\$ -	\$ 4,925,513	\$ 4,425,364
Benefits and refunds	-	-	225,453	225,453	229,455
Other	-	-	2,799	2,799	10,271
Total operating expenses	\$ 4,636,847	\$ 288,666	\$ 228,252	\$ 5,153,765	\$ 4,665,090
Operating income (loss)	\$ (911,207)	\$ (58,666)	\$ 1,031,022	\$ 61,149	\$ 846,906
Nonoperating income (expenses):					
Interest income	\$ 97,098	\$ -	\$ -	\$ 97,098	\$ 292,252
Interest expense	(326,246)	-	-	(326,246)	(282,250)
Other	-	-	-	-	13,012
Nonoperating income (expenses), net	\$ (229,148)	\$ -	\$ -	\$ (229,148)	\$ 23,014
Income (loss) before operating transfers	\$ (1,140,355)	\$ (58,666)	\$ 1,031,022	\$ (167,999)	\$ 869,920
Operating transfers in (out)	(300,500)	-	-	(300,500)	(71,252)
Net income (loss)	\$ (1,440,855)	\$ (58,666)	\$ 1,031,022	\$ (468,499)	\$ 798,668
Depreciation on contributed assets that reduces contri- buted capital	78,917	-	-	78,917	72,493
Net increase (decrease) in retained earnings/fund balances	\$ (1,361,938)	\$ (58,666)	\$ 1,031,022	\$ (389,582)	\$ 871,161
RETAINED EARNINGS/ FUND BALANCES (DEFICIT)					
May 1	20,602,466	(106,067)	8,030,441	28,526,840	27,655,679
April 30	\$19,240,528	\$ (164,733)	\$ 9,061,463	\$28,137,258	\$28,526,840

See Notes to Financial Statements.

VILLAGE OF BENSENVILLE, ILLINOIS

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES

Year Ended April 30, 1992

			Totals (Memorandum Only)	
	Enterprise	Internal Service	1992	1991
CASH FLOWS FROM OPERATING ACTIVITIES				
operating (loss)	\$ (911,207)	\$ (58,666)	\$ (969,873)	\$ (37,675)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:				
Depreciation	671,533	24,745	696,278	514,296
(Increase) in billed accounts receivable	(71,403)	-	(71,403)	(354,013)
Decrease in unbilled accounts receivable	118,072	-	118,072	357,011
(Increase) in other receivable	(692,660)	-	(692,660)	(402,775)
(Increase) in due from other governments	(603,904)	-	(603,904)	-
(Increase) in inventories	-	(1,623)	(1,623)	(3,647)
Increase (decrease) in accounts payable	116,712	(10,852)	105,860	213,458
Increase (decrease) in compensated absences	(2,240)	1,190	(1,050)	32,163
Increase(decrease) in accrued payroll	9,279	(1,044)	8,235	1,046
Increase in deposits	18	-	18	2,608
Net cash provided by (used in) operating activities	<u>\$ (1,365,800)</u>	<u>\$ (46,250)</u>	<u>\$ (1,412,050)</u>	<u>\$ 322,472</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	\$ 95,615	\$ -	\$ 95,615	\$ 297,718
Purchase of investments	(303,000)	-	(303,000)	-
Sale of investments	441,632	-	441,632	7,503
Net cash provided by investing activities	<u>\$ 234,247</u>	<u>\$ -</u>	<u>\$ 234,247</u>	<u>\$ 305,221</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of fixed assets	\$ (1,284,339)	\$ -	\$ (1,284,339)	\$ (1,200,142)
Principal paid on bonds	(160,000)	-	(160,000)	(100,000)
Principal paid on lease purchase contract	(53,816)	-	(53,816)	-
Interest paid on bonds and lease purchase contract	(331,783)	-	(331,783)	(287,688)
Contributions received	-	-	-	(16,143)
Net cash (used in) capital and related financing activities	<u>\$ (1,829,938)</u>	<u>\$ -</u>	<u>\$ (1,829,938)</u>	<u>\$ (1,603,973)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
(Increase) decrease in interfund account balances	\$ 1,240,128	\$ 46,250	\$ 1,286,378	\$ (404,619)
Operating transfers (to) other funds	(300,500)	-	(300,500)	(71,252)
Net cash provided by (used in) noncapital and related financing activities	<u>\$ 939,628</u>	<u>\$ 46,250</u>	<u>\$ 985,878</u>	<u>\$ (475,871)</u>
Net (decrease) in cash and cash equivalents	<u>\$ (2,021,863)</u>	<u>\$ -</u>	<u>\$ (2,021,863)</u>	<u>\$ (1,452,151)</u>
CASH AND CASH EQUIVALENTS				
Beginning of Year	<u>2,288,566</u>	<u>-</u>	<u>2,288,566</u>	<u>3,740,717</u>
End of Year (including restricted amounts of \$266,703, 1992 and \$133,608, 1991)	<u>\$ 266,703</u>	<u>\$ -</u>	<u>\$ 266,703</u>	<u>\$ 2,288,566</u>
SUPPLEMENTAL SCHEDULE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Fixed assets acquired through lease purchase contract	\$ 1,540,000	\$ -	\$ 1,540,000	
Fixed assets contributed by other Village funds	304,769	-	304,769	
	<u>\$ 1,844,769</u>	<u>\$ -</u>	<u>\$ 1,844,769</u>	

See Notes to Financial Statements.

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VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL-STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Bensenville was incorporated June 25, 1884. The Village operates under a Board-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Village of Bensenville conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

(A) Reporting Entity

In evaluating how to define the government, for financial reporting purposes, the Village has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the following criteria. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the Village's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the Village and/or its citizens, or whether the activity is conducted within the geographic boundaries of the Village and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Village is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the Village of Bensenville's reporting entity.

Excluded from the reporting entity:

Bensenville Park District, Wood Dale Park District, Bensenville Public Library District, Wood Dale Public Library District, Grade School District 2, High School District 100, Junior College District 502, Community College District 504, Unit School District 205, Metropolitan Sanitary District, DuPage Water Commission, Forest Preserve District of Cook County, Forest Preserve District of DuPage County, County of Cook, County of DuPage.

These potential component units have separate elected boards and provide services to residents, generally within the geographic boundaries of the Village. These potential component units are excluded from the reporting entity because the Village does not have the ability to exercise influence over their daily operations, approve budgets or provide funding.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

(B) Fund Accounting

The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are grouped in the financial statements as follows:

Governmental Fund Types

Governmental funds are those through which most governmental purchases of the Village are financed. The acquisition, use and balances of the Village's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of financial position and changes in financial position, rather than net income determination. The following are the Village's governmental funds:

General Fund

The general fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed through the proprietary funds.

Proprietary Fund Types

Proprietary fund types account for the Village's ongoing activities which are similar to those often found in the private sector where the determination of net income is necessary or useful to sound financial administration, or where services from such activities can be provided to outside parties. Following are the Village's proprietary funds:

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Enterprise Funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Fund

The internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Village's fiduciary funds:

Trust and Agency Funds

Trust and agency funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include expendable trust, pension trust, and agency funds. Pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

Account groups are to be used to establish accounting control and accountability for the Village's general fixed assets and the general long-term debt. The following are the Village's account groups:

General Fixed Assets Account Group

The general fixed assets account group is used to account for all fixed assets which are not accounted for in the enterprise or internal service funds.

General Long-Term Debt Account Group

The general long-term debt account group is used to account for all long-term debt of the Village which is expected to be financed through the governmental funds.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

(C) Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when it becomes both measurable and available. Sales and income taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Utility taxes are treated as susceptible to accrual for revenue recognition purposes. Property taxes are recognized as revenue when they become available. This means that the taxes have been levied and are then due or past due and during the fiscal year and are collected within the fiscal year or expected to be collected soon enough thereafter to be used to pay the liabilities of the current period. Generally this time period is limited to 60 days.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on the general long-term debt account group which is recognized when due.

All proprietary funds and pension trust funds are accounted for using the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when they are incurred. Unbilled service receivables are recorded at year end.

(D) Budgets and Budgetary Basis of Accounting

The Village follows these procedures in establishing;the budgetary data reflected in the financial statements:

- 1) Prior to March 1, the Village Manager submits to the Village Board a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted to obtain taxpayer comments.
- 3) Prior to May 1, the budget is legally enacted by Village Board action.
- 4) 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 communicated to the Village Board.
- 5) Formal budgetary integration is employed as a management control device during the year for the general, special revenue, debt service, capital projects, enterprise, and internal service funds. These budgets were adopted on a basis consistent with generally accepted accounting principles.
- 6) Budgetary authority lapses at year-end.
- 7) 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. As of April 30, 1992, there are no encumbrances outstanding.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

- 8) State law requires that "expenditures are made in conformity with appropriations/budget." As under the budget act, transfers between line items, departments, and funds may be made by administrative action. The level of legal control is generally considered to be at the fund level in total. No supplemental budgets were enacted during the current year.

The Village did not budget for the following debt service funds: Corporate Purpose Bond Series of 1991A, Corporate Purpose Bond Series of 1991B, General Obligation Bond Series 1991 (Alternate Revenue Source) and Tax Incremental Finance Bonds Series 1991. In addition, the Village did not budget for the following capital project funds; G.O.B. Series 1991A, G.O.B. Series 1991B, 1991 Tax Incremental Financing and Equipment Replacement Fund. A reconciliation of the revenues and expenditures of debt service and capital project funds with the amounts related to those funds for which budgets have been adopted is as follows:

	<u>Debt Service Funds</u>		<u>Capital Project Funds</u>	
	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues</u>	<u>Expenditures</u>
Amounts reported for all funds	\$ 605,783	\$ 809,374	\$ 1,844,037	\$3,532,276
Unbudgeted funds	<u>13,139</u>	<u>200,803</u>	<u>84,787</u>	<u>41,606</u>
Amounts reported for those funds for which budgets have been adopted	<u>\$ 592,644</u>	<u>\$ 608,571</u>	<u>\$ 1,759,250</u>	<u>\$3,490,670</u>

(E) Cash and Cash Equivalents

For purposes of reporting cash flows, the Village considers all highly liquid investments with original maturity of three months or less to be cash equivalents.

(F) Investments

Investments are stated at cost or amortized cost, which approximates market value, except for the investments held for deferred compensation which are stated at market value.

(G) Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans, if any, are classified as "interfund receivables/payables".

(H) Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

(I) Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental fund and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds, but for which expendable available financial resources have not been accumulated, are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the general long-term debt account group.

All proprietary funds and pension trust funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

Buildings	25 - 50 Years
Improvements	10 - 20 Years
Equipment	3 - 10 Years

Depreciation on fixed assets acquired through intergovernmental grants, entitlement or shared revenues externally restricted to capital acquisitions is closed to contributed capital.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

(J) Revenues, Expenditures and expenses

Property Tax Revenue Recognition

1991 property taxes attach as an enforceable lien on January 1, 1991. The tax levy ordinance was approved in December, 1991. Tax bills are prepared by DuPage County and issued on or about May 1, 1992 and August 1, 1992, and are payable in two installments, on or about June 1, 1992 and on or about September 1, 1992. The County collects such taxes and remits them periodically. A small portion of the Village tax levy is collected by Cook County. Cook County installment dates are on or about March 15 and August 15.

Property taxes in the governmental fund types are recognized as revenue when they become both measurable and available. The "available" criteria is defined as taxes received within sixty days of year-end (modified accrual basis). The 1991 tax levy, except for a small portion received prior to year end from Cook County, having a due date after the fiscal year end, is treated as deferred revenue as it is not available to finance current operations. Pension trust funds recognize the entire tax levy as revenue at the time of the levy (accrual basis).

(K) Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vested or accumulated vacation leave of proprietary funds is reported as an expense and as a liability of those funds as the benefits accrue to the employees.

(L) Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(M) Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Village's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Note 2. CASH AND INVESTMENTS

The Village's investment policy is to establish cash management and investment guidelines for Village Officials responsible for the Stewardship of public funds. The Village has established specific objectives to meet their guidelines.

The State Statutes authorize the Village to make deposits in commercial banks and savings and loan institutions, and to invest in obligations of the U.S. Treasury and U.S. agencies, obligations of States and their political subdivisions, savings accounts, credit union shares, repurchase agreements, (under certain statutory restrictions), commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Public Treasurer's Investment Pool. Pension funds may also invest in certain non-U.S. obligations, mortgages, veteran's loans, and life insurance company contracts.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Deposits: As of April 30, 1992, the carrying amount of the Village's deposits was \$2,561,210 and the bank balance was \$2,509,998. Of the bank balance, \$169,022 was covered by federal depository insurance and \$1,995,344 was collateralized by securities held in the pledging bank's trust department or by its agent in the Village's name and \$345,632 was uninsured and uncollateralized.

Investments: The Village's investments are categorized as listed below to give an indication of the level of risk assumed by the Village at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Village or its agent in the Village's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Village's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent but not in the Village's name.

	<u>Category</u>			<u>Carrying</u>	<u>Market</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
U.S. Government Securities	\$ -	\$12,802,508	\$ -	\$12,802,508	<u>\$13,086,087</u>
Uncategorized:					
Life Insurance Contract				226,706	
Illinois Public Treasurer's Pooled investments				3,515,658	
ICMA Retirement Trust Pooled Investments				<u>1,050,857</u>	
				<u>\$17,595,729</u>	

The above deposits and investments total carrying amount of \$20,156,939 is reported on the financial statements as follows:

Cash and Cash Equivalents	\$ 5,810,165
Investments	13,502,382
Restricted Cash and Cash Equivalents	266,703
Restricted Investments	<u>577,689</u>
	<u>\$20,156,939</u>

Note 3. FIXED ASSETS

A summary of the changes in the general fixed assets for the year ended April 30, 1992 is as follows:

	<u>Balance</u>			<u>Balance</u>
	<u>May 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Apr. 30, 1992</u>
Land	\$ 3,228,942	\$ 386,757	\$ -	\$ 3,615,699
Buildings	2,452,290	73,720	-	2,526,010
Machinery and Equipment	904,461	299,600	-	1,204,061
Vehicles	2,517,162	123,032	14,000	2,626,194
Furniture and Fixtures	<u>396,657</u>	<u>17,005</u>	<u>-</u>	<u>413,662</u>
Total	<u>\$ 9,499,512</u>	<u>\$ 900,114</u>	<u>\$ 14,000</u>	<u>\$10,385,626</u>

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

A summary of the fixed assets of the enterprise funds as of April 30, 1992 is as follows:

Water Department:		
Land	\$	226,727
Buildings		265,149
Wells and Reservoirs		1,740,653
Transmission and Distribution System		10,736,268
Machinery and Equipment		2,386,411
Vehicles		117,881
Furniture and Fixtures		1,058
Sewer Department:		
Lift Station - Land		6,098
- Buildings		962,005
- Machinery and Equipment		326,561
South Plant - Land		1,122,867
- Buildings		5,425,867
- Transmission and Distribution System		12,758,860
- Machinery and Equipment		1,638,326
- Vehicles		230,996
- Furniture and Fixtures		7,759
North Plant - Land		92,238
- Buildings		258,138
- Machinery and Equipment		132,005
Pretreatment - Machinery and Equipment		10,509
- Transmission and Distribution System		46,977
- Vehicles		10,987
Construction in Progress		183,572
		<u>\$38,687,912</u>
Less Accumulated Depreciation		<u>9,725,790</u>
		<u>\$28,962,122</u>

A summary of the fixed assets of the internal services fund as of April 30, 1992 is as follows:

Equipment	\$	297,416
Less accumulated depreciation		<u>99,010</u>
	\$	<u>198,406</u>

Note 4. LONG-TERM DEBT

The following is a summary of debt transactions of the Village for the year ended April 30, 1992:

	Balances		Balances	
	May 1, 1991	Issuances	Retirements	Apr. 30, 1992
General Obligation Bonds:				
Corporate Purpose				
Bond Series of 1986	\$ 250,000	\$ -	\$ 250,000	\$ -
Corporate Purpose Bond Series of 1989	775,000	-	175,000	600,000
Corporate Purpose Bond Series of June 1, 1991	-	470,000	-	470,000
Corporate Purpose Bond Series of Sept. 1, 1991	-	555,000	-	555,000
Alternate Revenue Bond Series of June 1, 1991	-	3,900,000	-	3,900,000
Special Service Area No. 1 Bond 1986	635,000	-	70,000	565,000
Tax Incremental Revenue Bond Series of 1991	-	1,810,000	-	1,810,000
	<u>\$1,660,000</u>	<u>\$6,735,000</u>	<u>\$ 495,000</u>	<u>\$7,900,000</u>

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

	Balances May 1, 1991	Issuances	Retirements	Balances Apr. 30, 1992
Revenue Bonds:				
Waterworks and Sewerage Revenue Bond Series of 1983	\$ 500,000	\$ -	\$ 100,000	\$ 400,000
Waterworks and Sewerage Revenue Bond Series of 1989	3,265,000	-	60,000	3,205,000
	<u>\$3,765,000</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$3,605,000</u>
Lease Purchase Contract	<u>\$ -</u>	<u>\$1,540,000</u>	<u>\$ 53,816</u>	<u>\$1,486,184</u>
Compensated Absences	<u>\$ 398,614</u>	<u>\$ -</u>	<u>\$ 4,830</u>	<u>\$ 393,784</u>

The annual requirement to amortize all debt outstanding as of April 30, 1992, including interest payments of \$5,745,648, are as follows:

Fiscal Year Ending April 30,	General Obligation Bonds	Revenue Bonds	Lease Purchase Contract	Total
1993	\$ 1,589,633	\$ 436,775	\$ 218,973	\$ 2,245,381
1994	1,325,516	440,700	218,973	1,985,189
1995	1,316,431	447,400	218,973	1,982,804
1996	943,581	452,506	218,973	1,615,060
1997	850,035	453,059	218,973	1,522,067
1998	854,850	453,672	218,973	1,527,495
1999	736,270	457,621	218,973	1,412,864
2000	739,225	459,723	218,973	1,417,921
2001	739,995	455,139	218,973	1,414,107
2002	748,580	453,863	109,487	1,311,930
2003	199,295	450,799	-	650,094
2004	200,440	450,660	-	651,100
2005	200,190	-	-	200,190
2006	199,120	-	-	199,120
2007	202,230	-	-	202,230
2008	199,110	-	-	199,110
2009	200,170	-	-	200,170
	<u>\$ 11,244,671</u>	<u>\$ 5,411,917</u>	<u>\$ 2,080,244</u>	<u>\$ 18,736,832</u>

Refunding Water Bond Issue

On April 1, 1989, the Village issued \$3,265,000 of Waterworks and Sewerage Revenue Bonds, Series 1989, of which \$2,636,900 was used to partially refund outstanding Waterworks and Sewerage Revenue Bonds, Series 1983. An irrevocable escrow account sufficient to meet all future principal and interest payments of this partially refunded issues has been established at The American National Bank and Trust Company of Chicago. The amount of partially refunded debt outstanding as of April 30, 1992, is \$2,250,000.

Note 5. REVENUE BOND ORDINANCE

The revenue bond ordinances require that certain monies held in the Waterworks and Sewerage Fund be segregated and restricted in separate special reserve accounts in the priority indicated by the order of the following:

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

<u>Account</u>	<u>Amount</u>	<u>Nature of Authorized Expenditures</u>
a) Bond and interest	Sufficient amount to pay the current bond and interest maturities	Payment of principal and interest on bonds
b) Bond reserve	\$2,000/month until the account aggregates maximum annual debt service	Payment of principal and interest on bonds
c) Depreciation	\$2,000/month until the account aggregates \$250,000	Payment of the cost of extraordinary maintenance, necessary repairs and replacements or contingencies of the system or the payment of principal or interest of bonds in order to prevent a default on said bonds

As of April 30, 1992, the Village has \$844,392 of cash, cash equivalents and investments in these restricted reserve accounts.

Note 6. SEGMENT INFORMATION - ENTERPRISE FUNDS

The Village has two Enterprise Funds entitled Waterworks and Sewerage Fund and Garbage Fund. The following is a summary of various significant financial information of each segment:

	<u>Waterworks and Sewerage</u>	<u>Garbage</u>	<u>Total</u>
Operating Revenue	\$ 3,064,800	\$ 660,840	\$ 3,725,640
Depreciation	671,533	-	671,533
Operating (Loss)	(814,946)	(96,261)	(911,207)
Operating Transfers (Out)	(220,500)	(80,000)	(300,500)
Net (Loss)	(1,264,594)	(176,261)	(1,440,855)
Depreciation Charged to Contributed Capital	78,917	-	78,917
Fixed Assets - Net	28,962,122	-	28,962,122
Fixed Assets - Additions	3,129,108	-	3,129,108
Net Working Capital	1,592,637	1,028	1,593,665
Total Assets	33,026,121	173,068	33,199,189
Revenue Bonds	3,605,000	-	3,605,000
Lease Purchase Contracts	1,486,184	-	1,486,184
Total Equity	25,752,113	1,028	25,753,141

Note 7. OTHER INDIVIDUAL FUND DISCLOSURES

Other information related to individual funds includes the following:

- a. The following funds had fund balance/retained earnings deficits as of April 30, 1992:

<u>Fund</u>	<u>Deficit Balance</u>
Special Revenue:	
Dial-A-Bus	\$ (43,277)
Social Security Retirement	(43,634)
Workers' Compensation Insurance	(67,128)
Capital projects, Tax Incremental Finance Redevelopment	(2,825,425)
Internal Service, Garage	(164,733)
Expendable Trust, Unincorporated Utility	(114,528)

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

- b. The following funds had an excess of actual expenditures over the budgeted amounts for the year ended April 30, 1992:

<u>Fund</u>	<u>Excess</u>
General	\$ 323,783
Dial-A-Bus	19,941
Illinois Municipal Retirement	36,105
Social Security Retirement	33,811
Liability Insurance	25,495
Workers' Compensation Insurance	65,833
Corporate Purpose Bond Series of 1981	400
Tax Incremental Finance Redevelopment	670,334
Capital Projects	342,330

- c. Interfund receivable and payable balances as of April 30, 1992 were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 4,634,442	\$ -
Special Revenue Funds:		
Dial-A-Bus	-	32,963
Motor Fuel Tax	-	379,625
Social Security Retirement	-	43,634
Liability Insurance	-	26,007
Workers' Compensation Insurance	-	66,973
Debt Service Funds:		
Tax Incremental Finance		
Bonds Series 1991	246,740	-
Capital Projects Funds:		
Capital Projects	-	4,731,257
1991 Tax Incremental Finance	-	246,740
G.O.B. Series 1991A	174,114	-
G.O.B. Series 1991B	540,343	-
G.O.B. Series 1991		
(Alternate Revenue)	3,482,834	-
Tax Incremental Finance		
Redevelopment	-	2,637,275
Enterprise Funds:		
Waterworks and Sewerage	372,379	1,131,990
Garbage	-	108,138
Internal Service Funds:		
Garage	-	46,250
	<u>\$ 9,450,852</u>	<u>\$ 9,450,852</u>

Note 8. DEFINED BENEFIT PENSION PLANS

Plan Descriptions

Illinois Municipal Retirement Fund

The Village contributes to the Illinois Municipal Retirement Fund ("IMRF"), an agent-multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,575 local governments and school districts in Illinois. The Village's total payroll for the year ended April 30, 1992 was \$5,292,595. Of this amount, \$2,883,626 in payroll earnings were reported to and covered by the IMRF system.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3 percent of their final rate of earnings, for each year of credited service up to 15 years, and 2 percent for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Participating members are required to contribute 4.5 percent of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund the System, using the actuarial basis specified by statute.

Police Pension

Police sworn personnel are covered by the Police Pension Plan which is a defined benefit single-employer pension plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contributions levels are governed by Illinois State Statutes and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund. The Village's payroll for employees covered by the Police Pension Plan for the year ended April 30, 1992, was \$1,275,900 out of a total payroll of \$5,292,595. At April 30, 1992, the Police Pension Plan membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	17
Current Employees: Vested and Nonvested	<u>35</u>
Total	<u>52</u>

The following is a summary of the Police Pension Plan as provided for in the Illinois State Statutes.

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% 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% simple interest annually thereafter.

Covered employees are required to contribute 9% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. By the year 2020 the Village's contributions must accumulate to the point where the past service cost for the Police Pension Plan is fully funded.

Firefighters' Pension

Fire sworn personnel are covered by the Firefighters' Pension Plan which is a defined benefit single-employer pension plan. Although this is a single-employer pension plan, the defined benefits as well as the employee and employer contributions levels are mandated by Illinois State Statutes (Chapter 108 1/2 - Pensions - Article 4) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund. The Village's payroll for employees covered by the Firefighters' Pension Plan for the year ended April 30, 1992, was \$843,915 out of a total payroll of \$5,292,595. At April 30, 1992, the Firefighters' Pension Plan membership consisted of:

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	2
Current Employees:	
Vested and Nonvested	<u>23</u>
Total	<u>25</u>

The following is a summary of the Firefighters' Pension Plan as provided for in Illinois State Statutes.

The Firefighters' 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 a monthly retirement benefit of one-half of the monthly salary attached to the rank held in the fire service at the date of retirement. The monthly pension shall be increased by one-twelfth of 2% of such monthly salary for each additional month over 20 years of service through 30 years of service and one-twelfth of 1% of such monthly service for each additional month over 30 years of service, to a maximum of 75% of such monthly salary. Employees with at least 10 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced retirement benefit. The monthly pension of a firefighter 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 paid upon reaching at least the age 55, by 3% of the original pension and 3% annually thereafter.

Covered employees are required to contribute 8 1/4% of their salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without interest. The Village is required to contribute the remaining amounts (not less than 9 1/4%) necessary to finance the plan as actuarially determined by an enrolled actuary. By the year 2020, the Village's contributions must accumulate to the point where the past service cost for the Firefighters' Pension Plan is fully funded.

Related Party Transactions

Neither the IMRF nor the police and the firefighters' pension plans had any investment securities in the form of bonds, notes, loans or any other instrument representing debt of the Village.

Funding Status and Progress

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the system on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the Plan.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

	Illinois Municipal Retirement Fund	Police Pension	Firefighters' Pension
Actuarial valuation date	December 31, 1991	May 1, 1991	May 1, 1991
Significant actuarial assumptions			
a) Rate of return on investment of present and future assets	7.50% compounded annually	7.00% compounded annually	7.00% compounded annually
b) Projected salary increases - Attributable to inflation	3.75% compounded annually	*	*
c) Additional projected salary increases - Attributable to seniority/merit	1.00%	*	*
d) Postretirement benefit increases	3.00%	3.00%	3.00% compounded annually

* Separate information for b and c is not available. Combined projected salary increases are 5.50% compounded annually.

The unfunded pension benefit obligation applicable to the Village's employees within their respectable plans are as follows:

	Illinois Municipal Retirement Fund	Police Pension	Firefighters' Pension	Total
Pension benefit obligation:				
Retirees and beneficiaries currently receiving benefits	\$ *	\$ 2,411,187	\$ 267,322	\$ 2,678,509
Terminated employees not yet receiving benefits	124,566	-	-	124,566
Current employees:				
Accumulated employee contributions including allocated investment earnings	876,150	3,810,355	2,492,869	7,179,374
Employer - Financed vested	1,246,702	**	**	1,246,702
Employer - Financed nonvested	390,970	**	**	390,970
Total pension benefit obligation	\$ 2,638,388	\$ 6,221,542	\$ 2,760,191	\$ 11,620,121
Net assets available for benefits, at cost	2,261,721	5,413,193	2,617,247	10,292,160
Unfunded pension benefit obligation	\$ 376,667	\$ 808,349	\$ 142,944	\$ 1,327,960
Net assets available for benefits, at market	\$ 2,598,098	\$ 5,829,549	\$ 2,704,092	\$ 11,131,739

VILLAGE OF HENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

- * For IMRF, the pension benefit obligation attributable to retirees and beneficiaries currently receiving benefits is not included in the above schedule due to the fact that this obligation was transferred from the Village to IMRF when the annuity became payable.
- ** The concept of vesting is not clearly defined in Illinois State Statutes. Benefit accrual rates are delineated, but they do not assist in definitively determining vesting status. As such no detail allocation can be determined for the Police and Firefighters' Pension Funds.

Actuarially Determined Contribution Requirements and Contributions Made

The Systems' funding policy provides for actuarially determined periodic contributions at rates that, for individual employees, accumulate assets gradually over time so that sufficient assets will be available to pay benefits when due. The contribution rate for normal costs is determined using the entry age normal actuarial funding method. The police pension used the level dollar amount method and the IMRF used level percentage of payroll method to amortize the unfunded liability over a forty year period.

The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation as described.

The contributions by the Village for the year ended April 30, 1992, were based on contribution rates computed in accordance with actuarially determined requirements computed through actuarial valuations as of the respective valuation dates.

	Illinois Municipal Retirement Fund	Police Pension	Firefighters' Pension
Actuarially determined contribution requirement:			
As a dollar amount:			
Normal cost	\$ 363,415	\$ 139,276	\$ 136,297
Amortization of unfunded actuarial accrued liability	34,004	84,651	29,393
Death and disability cost	<u>12,231</u>	<u>-</u>	<u>-</u>
	<u>\$ 409,650</u>	<u>\$ 223,927</u>	<u>\$ 165,690</u>
As a % of covered payroll			
Normal cost	12.61%	10.92%	16.15%
Amortization of unfunded actuarial accrued liability	1.18	6.63	3.48
Death and disability cost	<u>.42</u>	<u>-</u>	<u>-</u>
	<u>14.21%</u>	<u>17.55%</u>	<u>19.63%</u>
Contribution made			
As a dollar amount:			
Employer	\$ 279,887	\$ 109,096	\$ 96,067
Employee	<u>129,763</u>	<u>114,831</u>	<u>69,623</u>
	<u>\$ 409,650</u>	<u>\$ 223,927</u>	<u>\$ 165,690</u>
As a % of covered payroll:			
Employer	9.71%	8.55%	11.38%
Employee	<u>4.50</u>	<u>9.00</u>	<u>8.25</u>
	<u>14.21%</u>	<u>17.55%</u>	<u>19.63%</u>

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Trend Information

Historical trend information gives an indication of the progress in accumulating sufficient assets to pay benefits when due. The available historical trend information for this pension is presented within the supplementary data portion of this report.

Historical trend information for each plan is as follows:

	<u>Fiscal Year</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Police Pension</u>	<u>Firefighters' Pension</u>
Net assets available as a percentage of the pension benefit obligation (PBU)	1990	78.91%	82.69%	90.47%
	1991	77.51	82.72	83.26
	1992	85.72	87.01	94.82
Unfunded pension benefit obligation as a percentage of annual covered payroll	1990	18.36%	94.29%	27.92%
	1991	22.83	96.10	59.13
	1992	13.06	63.36	16.94
Total employer contributions as a percentage of annual covered payroll	1990	7.28%	10.07%	11.73%
	1991	8.83	9.71	11.99
	1992	9.71	8.55	11.38

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the system. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation.

Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of progress made in accumulating sufficient assets to pay liabilities when due. Generally, the smaller this percentage, the stronger the system.

Note 9. DEFERRED COMPENSATION PLAN

The Village offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to certain Village employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Village (without being restricted to the provisions of benefits under the plan), subject only to the claim of the Village's general creditors. Participants' rights under the plan are equal to those of general creditors of the Village in an amount equal to the fair market value of the deferred account for each participant.

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

It is the opinion of the Village's legal counsel that the Village has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Village believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future. The balance in this plan at April 30, 1992 was \$1,050,857.

Note 10. CONTINGENT LIABILITIES

The Village is a defendant in various lawsuits. They include two personal injury claims having a potential aggregate loss of \$80,000. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

Note 11. COMMITMENTS

A. The following contractual commitments existed as of April 30, 1992:

<u>Description</u>	<u>Project Authorization</u>	<u>Completed Through April 30</u>	<u>Future Commitments</u>
Green Street/Franklin Avenue Street Reconstruction			
- Engineering	\$ 239,784	\$ 31,229	\$ 208,555
- Construction	1,745,667	27,445	1,718,222
Spruce Street/Route 83 Road Improvements			
- Engineering	62,342	55,880	6,462
- Construction	422,632	392,955	29,677
Podlin Drive Water and Sewer Project			
- Construction	191,766	148,163	43,603
Elm Villa C.D.C. Drainage and Street Improvements			
- Engineering	105,104	47,694	57,410
Center Street Facade Rehab.	212,625	177,332	35,293
Addition Township Hwy. Dept. Watermain Improvement 3rd Ave./County Line Road/ Briar Lane			
	143,376	124,637	18,739
Metra Commuter Parking Facility	280,775	277,930	2,845
Foster/Church Pumping Station Improvements	401,650	-	401,650
Elm Villa Storm Sewer Improvements	245,417	-	245,417
York/Jefferson/Green	317,878	-	317,878
			<u>\$ 3,085,751</u>

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

B. The Village is a customer of the DuPage Water Commission, and has executed a Water Supply Contract with the Commission for a term ending in 2024. The contract requires the Village to pay its proportionate share of "fixed costs" (debt service and capital costs) to the Commission, such obligation being unconditional and irrevocable whether water is ever delivered. The Village capitalized these costs through February 28, 1992, as of that date the Commission began delivering water. These capitalized costs are now being amortized using the straight-line method over the life of the contract. The Village also expects to pay approximately the following minimum amounts:

<u>Year Ending</u> <u>April 30,</u>	<u>Amount</u>
1993	\$ 607,946
1994	585,015
1995	595,735
1996	599,745
1997	635,729
1998 and thereafter	<u>9,945,255</u>
Total	<u>\$12,969,425</u>

These amounts are estimates as they have been calculated using the Village's current allocation percentage of 3.5%. In future years the estimates and the allocation percentage are subject to change.

Estimates for the remaining years of the contract are not currently available. However, the Village does not expect the minimum amounts for the remaining years of the contract to materially vary from the amounts presented above.

C. Under an annexation agreement, the Village is committed to render payments to certain developers for certain project improvements completed by the developers. The Village is committed to remit 1% of the sales tax received by the Village from sales of businesses on the developed property up to a maximum of \$1,218,100. As of April 30, 1992 the Village has paid the developer \$461,256 leaving a commitment of \$756,844 as of April 30, 1992.

Note 12. RETROACTIVE RESTATEMENTS

In the prior year the Village recognized the revenue from those property taxes which were expected to be collected within 60 days after year end. However, since the DuPage County taxes are not due until after year end, the revenue from those taxes was not to be recognized until those taxes became due. This early revenue recognition resulted in the overstatement of the property tax revenue in the governmental funds. Therefore, the fund balances (deficits) of those funds as of May 1, 1991 have been retroactively restated for this overstatement. The effect of these restatements on the individual fund balances is as follows:

VILLAGE OF BENSENVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

	Fund Balance (Deficit) May 1, 1991 as Previously Reported	Adjustment	Fund Balance (Deficit) May 1, 1991 as Restated
General Fund	\$ 6,189,725	\$ (626,427)	\$ 5,563,298
Illinois Municipal Retirement Fund	111,009	(32,452)	78,557
Social Security Retirement Fund	63,231	(63,231)	-
Liability Insurance Fund	140,927	(99,853)	41,074
Workers' Compensation Insurance Fund	52,623	(54,478)	(1,855)
Corporate Purpose Bond Series of 1986 Debt Service Fund	144,700	(119,703)	24,997
Corporate Purpose Bond Series of 1989 Debt Service Fund	140,598	(100,268)	40,330
Special Service Area #1 Debt Service Fund	102,222	(55,766)	46,456
Tax Incremental Finance Redevelopment Capital Projects Fund	(1,162,416)	(97,462)	(1,259,878)

Note 13. RISK MANAGEMENT

Intergovernmental Risk Management Agency

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is a proprietary cooperative whose members are Illinois governments. IRMA manages and funds first party property losses, third party liability claims, workers' compensation claims, and public officials liability claims of its members.

Each member assumes the first \$1,000 of each occurrence, and has self-insurance retentions at various amounts.

Management consists of a board of directors comprised of one appointed representative from each member. In addition, there are two officers, a Risk Manager and a Treasurer.

The Village does not exercise any control over the activities of the Agency beyond its representation on the Board of Directors.

Contributions to IRMA are determined in advance of each membership year based on the individual member's eligible revenue, as defined in the by-laws of IRMA, assessment factors based on past member experience and the funding needs for the membership year. The board of directors may require that supplemental contributions be made by members to ensure adequate funds are available to meet the obligations applicable to the membership year. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. The Village's payments to IRMA are displayed in the financial statements as expenditures/expenses in the appropriate funds.

Note 14. SUBSEQUENT EVENTS

Subsequent to year-end, the Village issued \$535,000 of General Obligation Refunding Bonds, Series 1992 to refund the principal and interest of the December 30, 1992 and June 30, 1993 maturities of the Village's general obligation bonds.

G E N E R A L F U N D

THE GENERAL FUND EXISTS TO ACCOUNT FOR THE RESOURCES DEVOTED TO FINANCE THE SERVICES TRADITIONALLY ASSOCIATED WITH LOCAL GOVERNMENT. INCLUDED IN THESE SERVICES ARE POLICE AND FIRE PROTECTION, PUBLIC WORKS, ENGINEERING, BUILDING AND ZONING, AND GENERAL ADMINISTRATION OF THE VILLAGE. ANY OTHER ACTIVITY FOR WHICH A SPECIAL FUND HAS NOT BEEN CREATED IS ACCOUNTED FOR IN THE GENERAL FUND.

VILLAGE OF BENSENVILLE, ILLINOIS

BALANCE SHEET
GENERAL FUND

April 30, 1992
With Comparative Amounts for 1991

	<u>1992</u>	<u>1991</u>
ASSETS		
Cash and cash equivalents	\$ 971,182	\$ 4,226,136
Receivables:		
Property taxes	1,409,087	1,355,262
Accrued interest	22,070	29,859
Other	41,264	230,673
Due from other governments:		
Sales tax	507,866	481,134
State income taxes	137,496	82,392
Other	154,373	-
Due from other funds	<u>4,634,442</u>	<u>1,169,258</u>
Total assets	<u>\$ 7,877,780</u>	<u>\$ 7,574,714</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 302,580	\$ 239,246
Accrued payroll	89,218	78,370
Other accrued liabilities	123,213	-
Compensated absences	347,034	338,538
Deferred revenue	<u>1,409,087</u>	<u>728,835</u>
Total liabilities	<u>\$ 2,271,132</u>	<u>\$ 1,384,989</u>
FUND BALANCE	<u>\$ 5,606,648</u>	<u>\$ 6,189,725</u>
Total liabilities and fund balance	<u>\$ 7,877,780</u>	<u>\$ 7,574,714</u>

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Taxes	\$ 1,694,260	\$ 2,024,917	\$ 330,657	\$ 1,157,056
Licenses and permits	617,050	584,953	(32,097)	625,451
Intergovernmental	3,863,000	3,957,122	94,122	3,796,560
Charges for services	94,580	83,778	(10,802)	120,182
Fines	195,000	178,854	(16,146)	181,896
Other	447,000	567,910	120,910	537,735
Total revenues	\$ 6,910,890	\$ 7,397,534	\$ 486,644	\$ 6,418,880
EXPENDITURES				
Current:				
General government	\$ 438,470	\$ 498,943	\$ (60,473)	\$ 506,213
Finance and administration	343,464	474,828	(131,364)	303,017
Police	2,314,719	2,223,678	91,041	1,941,964
Fire	1,549,703	1,433,831	115,872	1,253,567
Building and zoning	234,640	251,383	(16,743)	198,859
Engineering	204,853	197,804	7,049	169,968
Public works	1,591,625	1,486,852	104,773	1,427,467
Emergency service disaster agency	49,040	46,436	2,604	30,521
Community services	336,126	311,412	24,714	-
Other	-	461,256	(461,256)	-
Total expenditures	\$ 7,062,640	\$ 7,386,423	\$ (323,783)	\$ 5,831,576
Excess revenues or (expenditures)	\$ (151,750)	\$ 11,111	\$ 162,861	\$ 587,304
Other financing sources (uses):				
Operating transfers in	220,500	300,500	80,000	210,000
Operating transfers (out)	(134,000)	(268,261)	(134,261)	(628,725)
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ (65,250)	\$ 43,350	\$ 108,600	\$ 168,579
FUND BALANCE				
May 1	5,563,298	5,563,298	-	5,394,719
April 30	\$ 5,498,048	\$ 5,606,648	\$ 108,600	\$ 5,563,298

SPECIAL REVENUE FUNDS

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. THE FOLLOWING ARE THE VILLAGE'S ACTIVE SPECIAL REVENUE FUNDS:

Dial-A-Bus Fund - Accounts for the subsidies received from P.A.C.E. and bus fares collected to fund operating costs of the local transit system.

Motor Fuel Tax Fund - Accounts for the state allotments used to fund the street maintenance approved by the State of Illinois.

Illinois Municipal Retirement Fund - Accounts for the specific levy of taxes to fund payments to the state controlled Pension Fund.

Social Security Retirement Fund - Accounts for the specific levy of taxes to fund payments to the federal controlled Pension Fund.

Liability & Workers' Compensation Insurance Funds - Account for the specific levy of taxes to fund payments for Village insurance.

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VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

April 30, 1992
With Comparative Totals For April 30, 1991

	<u>Dial-A-Bus</u>	<u>Motor Fuel Tax</u>	<u>Illinois Municipal Retirement</u>	<u>Social Security Retirement</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 771,782	\$ 10,099	\$ -
Receivables:				
Property taxes	-	-	93,570	125,263
Accounts	7,087	-	-	-
Allotments	-	38,198	-	-
Deposits	-	-	-	-
Total assets	<u>\$ 7,087</u>	<u>\$ 809,980</u>	<u>\$ 103,669</u>	<u>\$ 125,263</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 3,584	\$ 9,201	\$ -	\$ -
Accrued payroll	4,004	-	-	-
Deposits	-	-	-	-
Compensated absences	9,813	-	-	-
Deferred revenue	-	-	93,570	125,263
Due to other funds	32,963	379,625	-	43,634
Total liabilities	<u>\$ 50,364</u>	<u>\$ 388,826</u>	<u>\$ 93,570</u>	<u>\$ 168,897</u>
FUND BALANCES (DEFICIT)	<u>(43,277)</u>	<u>421,154</u>	<u>10,099</u>	<u>(43,634)</u>
Total liabilities and fund balances	<u>\$ 7,087</u>	<u>\$ 809,980</u>	<u>\$ 103,669</u>	<u>\$ 125,263</u>

Liability Insurance	Workers' Compensation Insurance	Community Services	Totals	
			1992	1991
\$ -	\$ -	\$ -	\$ 781,881	\$ 520,642
216,670	113,613	-	549,116	518,073
-	-	-	7,087	30,128
-	-	-	38,198	25,649
46,040	-	-	46,040	42,607
<u>\$ 262,710</u>	<u>\$ 113,613</u>	<u>\$ -</u>	<u>\$ 1,422,322</u>	<u>\$ 1,137,099</u>
\$ 3,505	\$ -	\$ -	\$ 16,290	\$ 42,503
155	155	-	4,314	4,495
-	-	-	-	12,128
-	-	-	9,813	19,261
216,670	113,613	-	549,116	518,073
26,007	66,973	-	549,202	38,413
<u>\$ 246,337</u>	<u>\$ 180,741</u>	<u>\$ -</u>	<u>\$ 1,128,735</u>	<u>\$ 634,873</u>
16,373	(67,128)	-	293,587	502,226
<u>\$ 262,710</u>	<u>\$ 113,613</u>	<u>\$ -</u>	<u>\$ 1,422,322</u>	<u>\$ 1,137,099</u>

VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS

Year Ended April 30, 1992

With Comparative Totals For The Year Ended April 30, 1991

	<u>Dial-A-Bus</u>	<u>Motor Fuel Tax</u>	<u>Illinois Municipal Retirement</u>	<u>Social Security Retirement</u>
REVENUES				
Taxes	\$ 113,345	\$ -	\$ 112,463	\$ 119,902
Intergovernmental	85,904	371,051	-	-
Charges for services	22,367	-	-	-
Other	-	29,890	-	-
Total revenues	<u>\$ 221,616</u>	<u>\$ 400,941</u>	<u>\$ 112,463</u>	<u>\$ 119,902</u>
EXPENDITURES				
Current:				
General government	\$ 256,086	\$ -	\$ -	\$ -
Community services	-	-	-	-
Pensions	-	-	180,921	163,536
Capital outlay, highway and streets	-	400,020	-	-
Total expenditures	<u>\$ 256,086</u>	<u>\$ 400,020</u>	<u>\$ 180,921</u>	<u>\$ 163,536</u>
Excess revenues or (expenditures)	\$ (34,470)	\$ 921	\$ (68,458)	\$ (43,634)
Other financing sources (uses), operating transfers in (out)	-	-	-	-
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ (34,470)	\$ 921	\$ (68,458)	\$ (43,634)
FUND BALANCES (DEFICIT)				
May 1	<u>(8,807)</u>	<u>420,233</u>	<u>78,557</u>	<u>-</u>
April 30	<u>\$ (43,277)</u>	<u>\$ 421,154</u>	<u>\$ 10,099</u>	<u>\$ (43,634)</u>

Liability Insurance	Workers' Compensation Insurance	Community Services	Totals	
			1992	1991
\$ 218,166	\$ 117,887	\$ -	\$ 681,763	\$ 410,462
-	-	-	456,955	718,995
-	-	-	22,367	24,805
<u>3,433</u>	<u>-</u>	<u>-</u>	<u>33,323</u>	<u>111,847</u>
\$ 221,599	\$ 117,887	\$ -	\$ 1,194,408	\$ 1,266,109
 \$ 246,300	 \$ 183,160	 \$ -	 \$ 685,546	 \$ 594,169
-	-	-	-	419,741
-	-	-	344,457	296,809
<u>-</u>	<u>-</u>	<u>-</u>	<u>400,020</u>	<u>297,307</u>
\$ 246,300	\$ 183,160	\$ -	\$ 1,430,023	\$ 1,608,026
\$ (24,701)	\$ (65,273)	\$ -	\$ (235,615)	\$ (341,917)
 -	 -	 26,976	 26,976	 278,374
 \$ (24,701)	 \$ (65,273)	 \$ 26,976	 \$ (208,639)	 \$ (63,543)
 41,074	 (1,855)	 (26,976)	 502,226	 565,769
<u>\$ 16,373</u>	<u>\$ (67,128)</u>	<u>\$ -</u>	<u>\$ 293,587</u>	<u>\$ 502,226</u>

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DIAL-A-BUS FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Utility taxes	\$ 113,345	\$ 113,345	\$ -	\$ 95,500
Dial-A-Bus subsidy	90,000	85,904	(4,096)	88,778
Dial-A-Bus fares	30,000	22,367	(7,633)	24,375
Interest	500	-	(500)	-
Total revenues	\$ 233,845	\$ 221,616	\$ (12,229)	\$ 208,653
EXPENDITURES				
Current, general government	236,145	256,086	(19,941)	206,775
Excess revenues or (expenditures)	\$ (2,300)	\$ (34,470)	\$ (32,170)	\$ 1,878
Other financing sources (uses), operating transfers in	-	-	-	82,011
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ (2,300)	\$ (34,470)	\$ (32,170)	\$ 83,889
FUND BALANCE (DEFICIT)				
May 1	(8,807)	(8,807)	-	(92,696)
April 30	<u>\$ (11,107)</u>	<u>\$ (43,277)</u>	<u>\$ (32,170)</u>	<u>\$ (8,807)</u>

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Allotments	\$ 300,000	\$ 371,051	\$ 71,051	\$ 332,217
Interest	20,000	29,817	9,817	33,094
Other	-	73	73	-
Total revenues	\$ 320,000	\$ 400,941	\$ 80,941	\$ 365,311
EXPENDITURES				
Capital outlay, highways and streets, construction	515,000	400,020	114,980	419,741
Excess revenues or (expenditures)	\$ (195,000)	\$ 921	\$ 195,921	\$ (54,430)
FUND BALANCE				
May 1	420,233	420,233	-	474,663
April 30	\$ 225,233	\$ 421,154	\$ 195,921	\$ 420,233

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Property taxes	\$ 69,636	\$ 70,463	\$ 827	\$ 35,696
Utility taxes	42,000	42,000	-	42,000
Total revenues	\$ 111,636	\$ 112,463	\$ 827	\$ 77,696
EXPENDITURES				
Current:				
contribution to retirement system	144,816	180,921	(36,105)	151,194
Excess revenues or (expenditures)	\$ (33,180)	\$ (68,458)	\$ (35,278)	\$ (73,498)
FUND BALANCE				
May 1,	78,557	78,557	-	152,055
April 30	\$ 45,377	\$ 10,099	\$ (35,278)	\$ 78,557

VILLAGE OF BENSENVILLE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY RETIREMENT FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Property taxes	\$ 118,843	\$ 119,902	\$ 1,059	\$ 59,991
EXPENDITURES				
Current, contribution to retirement system	<u>129,725</u>	<u>163,536</u>	<u>(33,811)</u>	<u>146,113</u>
Excess revenues or (expenditures)	\$ (10,882)	\$ (43,634)	\$ (32,752)	\$ (86,122)
Other financing sources (uses), operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,891</u>
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ (10,882)	\$ (43,634)	\$ (32,752)	\$ (63,231)
FUND BALANCE				
May 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,231</u>
April 30	<u>\$ (10,882)</u>	<u>\$ (43,634)</u>	<u>\$ (32,752)</u>	<u>\$ -</u>

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIABILITY INSURANCE FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Property taxes	\$ 220,805	\$ 218,166	\$ (2,639)	\$ 116,606
Interest	-	3,433	3,433	-
Total revenues	\$ 220,805	\$ 221,599	\$ 794	\$ 116,606
EXPENDITURES				
Current, general government	220,805	246,300	(25,495)	269,308
Excess revenues or (expenditures)	\$ -	\$ (24,701)	\$ (24,701)	\$ (152,702)
Other financing sources (uses), operating transfers in	-	-	-	90,407
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ -	\$ (24,701)	\$ (24,701)	\$ (62,295)
FUND BALANCE				
May 1	41,074	41,074	-	103,369
April 30	\$ 41,074	\$ 16,373	\$ (24,701)	\$ 41,074

VILLAGE OF BENSENVILLE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKERS' COMPENSATION INSURANCE FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Property taxes	\$ 117,327	\$ 117,887	\$ 560	\$ 53,770
Utility taxes	-	-	-	6,900
Total revenues	\$ 117,327	\$ 117,887	\$ 560	\$ 60,670
EXPENDITURES				
Current, general government	117,327	183,160	(65,833)	118,086
Excess revenues or (expenditures)	\$ -	\$ (65,273)	\$ (65,273)	\$ (57,416)
Other financing sources (uses), operating transfer in	-	-	-	8,242
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ -	\$ (65,273)	\$ (65,273)	\$ (49,174)
FUND BALANCE				
May 1	(1,855)	(1,855)	-	47,320
April 30	<u>\$ (1,855)</u>	<u>\$ (67,128)</u>	<u>\$ (65,273)</u>	<u>\$ (1,854)</u>

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D E B T S E R V I C E F U N D S

THE DEBT SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR, AND THE PAYMENT OF, GENERAL LONG-TERM DEBT PRINCIPAL AND INTEREST, AND RELATED COSTS (OTHER THAN THOSE FINANCED BY PROPRIETARY FUNDS AND SPECIAL ASSESSMENTS).

THE VILLAGE'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 FOLLOW.

Corporate Purpose Bond Series of 1981, 1986, 1989, 1991, 1991A and 1991B - Accounts for the specific levy of taxes to fund current principal, interest and related costs for the general obligation bond issues of 1981, 1986, 1989, 1991, 1991A and 1991B.

Special Service Area No. 1 Unlimited Ad Valorem Tax Bond Series of 1986 - Accounts for the specific levy of taxes to fund current principal, interest and related costs for the ad valorem tax bond issue of 1986.

Tax Incremental Finance Bonds - Accounts for the specific levy of taxes to fund current principal, interest and related costs for the tax incremental finance bond issue.

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VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING BALANCE SHEET
DEBT SERVICE FUNDS

April 30, 1992
With Comparative Totals For April 30, 1991

	Corporate Purpose Bond Series of		
	<u>1981</u>	<u>1986</u>	<u>1989</u>
ASSETS			
Cash and cash equivalents	\$ 61,781	\$ 14,687	\$ 35,602
Property taxes receivable	-	-	211,484
Due from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 61,781</u>	<u>\$ 14,687</u>	<u>\$ 247,086</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 500
Accrued interest	-	-	-
Deferred revenue	-	-	211,484
	<u>-</u>	<u>-</u>	<u>211,484</u>
Total liabilities	\$ -	\$ -	\$ 211,984
FUND BALANCES			
	<u>61,781</u>	<u>14,687</u>	<u>35,102</u>
Total liabilities and fund balances	<u>\$ 61,781</u>	<u>\$ 14,687</u>	<u>\$ 247,086</u>

Corporate Purpose Bond Series		Corporate Purpose Bond Series (Alternative Revenue Source) 1991	Tax Incremental Finance Bonds Series 1991	Special Service Area #1	Totals	
1991A	1991B				1992	1991
\$ 13,481	\$ 1,904	\$ -	\$ 3,915	\$ 46,467	\$ 177,837	\$ 173,964
487,980	35,886	-	-	118,374	853,724	314,104
-	-	-	246,740	-	246,740	-
<u>\$ 501,461</u>	<u>\$ 37,790</u>	<u>\$ -</u>	<u>\$ 250,655</u>	<u>\$ 164,841</u>	<u>\$ 1,278,301</u>	<u>\$ 488,068</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -
1,240	1,368	-	-	-	2,608	-
487,980	35,886	-	-	118,374	853,724	314,104
\$ 489,220	\$ 37,254	\$ -	\$ -	\$ 118,374	\$ 856,832	\$ 314,104
12,241	536	-	250,655	46,467	421,469	173,964
<u>\$ 501,461</u>	<u>\$ 37,790</u>	<u>\$ -</u>	<u>\$ 250,655</u>	<u>\$ 164,841</u>	<u>\$ 1,278,301</u>	<u>\$ 488,068</u>

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS

Year Ended April 30, 1992
With Comparative Totals For Year Ended April 30, 1991

	Corporate Purpose Bond Series of		
	1981	1986	1989
REVENUES			
Property taxes	\$ -	\$ 254,990	\$ 216,543
Interest	-	-	-
Total revenues	\$ -	\$ 254,990	\$ 216,543
EXPENDITURES			
Debt service:			
Principal retirement	\$ -	\$ 250,000	\$ 175,000
Interest	-	15,000	46,271
Bank charges	400	300	500
Total expenditures	\$ 400	\$ 265,300	\$ 221,771
Excess revenues or (expenditures)	\$ (400)	\$ (10,310)	\$ (5,228)
Other financing sources, operating transfers in	-	-	-
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ (400)	\$ (10,310)	\$ (5,228)
FUND BALANCES			
May 1	62,181	24,997	40,330
April 30	\$ 61,781	\$ 14,687	\$ 35,102

Corporate Purpose Bond Series		Corporate Purpose Bond Series (Alternative Revenue Source)	Tax Incremental Finance Bonds Series	Special Service Area #1	Totals	
1991A	1991B	1991	1991		1992	1991
\$ 12,241	\$ 898	\$ -	\$ -	\$ 119,013	\$ 603,685	\$ 329,213
-	-	-	-	2,098	2,098	7,819
\$ 12,241	\$ 898	\$ -	\$ -	\$ 121,111	\$ 605,783	\$ 337,032
\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 495,000	\$ 450,000
-	-	127,158	71,572	50,800	310,801	144,909
-	362	627	1,084	300	3,573	1,003
\$ -	\$ 362	\$ 127,785	\$ 72,656	\$ 121,100	\$ 809,374	\$ 595,912
\$ 12,241	\$ 536	\$ (127,785)	\$ (72,656)	\$ 11	\$ (203,591)	\$ (258,880)
-	-	127,785	323,311	-	451,096	-
\$ 12,241	\$ 536	\$ -	\$ 250,655	\$ 11	\$ 247,505	\$ (258,880)
-	-	-	-	46,456	173,964	432,844
\$ 12,241	\$ 536	\$ -	\$ 250,655	\$ 46,467	\$ 421,469	\$ 173,964

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CORPORATE PURPOSE BOND SERIES OF 1981 FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ 68,620
EXPENDITURES				
Principal retirements	\$ -	\$ -	\$ -	\$ 125,000
Interest	-	-	-	11,875
Bank charges	-	400	(400)	150
Total expenditures	\$ -	\$ 400	\$ (400)	\$ 137,025
Excess revenues or (expenditures)	\$ -	\$ (400)	\$ (400)	\$ (68,405)
FUND BALANCE				
May 1	62,181	62,181	-	130,586
April 30	\$ 62,181	\$ 61,781	\$ (400)	\$ 62,181

VILLAGE OF BENSENVILLE, ILLINOIS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 CORPORATE PURPOSE BOND SERIES OF 1986 FUND

Year Ended April 30, 1992
 With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Property taxes	\$ 264,101	\$ 254,990	\$ (9,111)	\$ 83,469
EXPENDITURES				
Principal retirement	\$ 250,000	\$ 250,000	\$ -	\$ 130,000
Interest	15,000	15,000	-	22,475
Bank charges	450	300	150	300
Total expenditures	\$ 265,450	\$ 265,300	\$ 150	\$ 152,775
Excess revenues or (expenditures)	\$ (1,349)	\$ (10,310)	\$ (8,961)	\$ (69,306)
FUND BALANCE				
May 1	24,997	24,997	-	94,303
April 30	\$ 23,648	\$ 14,687	\$ (8,961)	\$ 24,997

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CORPORATE PURPOSE BOND SERIES OF 1989 FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Property taxes	\$ 188,108	\$ 216,543	\$ 28,435	\$ 113,519
Interest	-	-	-	7,434
Total revenues	\$ 188,108	\$ 216,543	\$ 28,435	\$ 120,953
EXPENDITURES				
Principal retirement	\$ 175,000	\$ 175,000	\$ -	\$ 130,000
Interest	46,271	46,271	-	54,559
Bank charges	500	500	-	253
Total expenditures	\$ 221,771	\$ 221,771	\$ -	\$ 184,812
Excess revenues or (expenditures)	\$ (33,663)	\$ (5,228)	\$ 28,435	\$ (63,859)
FUND BALANCE				
May 1	40,330	40,330	-	104,189
April 30	\$ 6,667	\$ 35,102	\$ 28,435	\$ 40,330

VILLAGE OF BENSENVILLE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL SERVICE AREA #1

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Property taxes	\$ 126,000	\$ 119,013	\$ (6,987)	\$ 63,605
Interest	1,000	2,098	1,098	385
Total revenues	\$ 127,000	\$ 121,111	\$ (5,889)	\$ 63,990
EXPENDITURES				
Principal retirement	\$ 70,000	\$ 70,000	\$ -	\$ 65,000
Interest	56,000	50,800	5,200	56,000
Bank charges	450	300	150	300
Total expenditures	\$ 126,450	\$ 121,100	\$ 5,350	\$ 121,300
Excess revenues or (expenditures)	\$ 550	\$ 11	\$ (539)	\$ (57,310)
FUND BALANCE				
May 1	46,456	46,456	-	103,766
April 30	\$ 47,006	\$ 46,467	\$ (539)	\$ 46,456

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C A P I T A L P R O J E C T S F U N D S

CAPITAL PROJECTS FUNDS ARE USED TO ACCOUNT FOR THE ACQUISITION AND CONSTRUCTION OF MAJOR CAPITAL FACILITIES OTHER THAN THOSE FINANCED BY PROPRIETARY FUNDS AND TRUST FUNDS.

Capital Projects - Accounts for bond monies received to fund various Village approved capital projects.

1991 Tax Incremental Finance - Accounts for incremental monies received and the related expenditures within the incremental finance area for which the revenues were intended.

Equipment Replacement - Accounts for monies set aside by the Village for equipment replacement and the related expenditures.

Tax Incremental Finance Redevelopment - Specifically accounts for monies generated for and by the Village's tax incremental finance district and the related usages within the district.

General Obligation Bond Series 1991, 1991A and 1991B - Accounts for bond monies received to fund various Village approved capital projects.

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VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

April 30, 1992
With Comparative Totals For April 30, 1991

	<u>Capital Projects</u>	<u>1991 Tax Incremental Financing</u>	<u>G.O.B. Series 1991A</u>
ASSETS			
Cash and cash equivalents	\$ 1,659,926	\$ 736,237	\$ 294,869
Investments	3,052,416	972,750	-
Receivables:			
Property taxes	-	-	-
Interest	34,375	14,932	-
Due from other governments	384,839	-	-
Due from other funds	-	-	174,114
	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 5,131,556</u>	<u>\$ 1,723,919</u>	<u>\$ 468,983</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 340,417	\$ -	\$ -
Deposits	-	-	-
Due to other funds	4,731,257	246,740	-
Deferred revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	\$ 5,071,674	\$ 246,740	\$ -
FUND BALANCES (DEFICIT)	<u>59,882</u>	<u>1,477,179</u>	<u>468,983</u>
Total liabilities and fund balances	<u>\$ 5,131,556</u>	<u>\$ 1,723,919</u>	<u>\$ 468,983</u>

G.O.B. Series 1991B	G.O.B. Series 1991 (Alternative Revenue Source)	Equipment Replacement	Tax Incremental Finance Redevelopment	Totals	
				1992	1991
\$ -	\$ -	\$ 364,532	\$ -	\$ 3,055,564	\$ 161,538
-	-	-	-	4,025,166	-
-	-	-	255,718	255,718	226,113
-	-	-	-	49,307	-
-	-	-	-	384,839	508,843
<u>540,343</u>	<u>3,482,834</u>	<u>-</u>	<u>-</u>	<u>4,197,291</u>	<u>-</u>
<u>\$ 540,343</u>	<u>\$ 3,482,834</u>	<u>\$ 364,532</u>	<u>\$ 255,718</u>	<u>\$11,967,885</u>	<u>\$ 896,494</u>
\$ -	\$ -	\$ -	\$ 141,340	\$ 481,757	\$ 203,297
-	-	-	46,810	46,810	48,160
-	-	-	2,637,275	7,615,272	1,503,224
-	-	-	255,718	255,718	226,113
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ 3,081,143	\$ 8,399,557	\$ 1,980,794
<u>540,343</u>	<u>3,482,834</u>	<u>364,532</u>	<u>(2,825,425)</u>	<u>3,568,328</u>	<u>(1,084,300)</u>
<u>\$ 540,343</u>	<u>\$ 3,482,834</u>	<u>\$ 364,532</u>	<u>\$ 255,718</u>	<u>\$11,967,885</u>	<u>\$ 896,494</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 CAPITAL PROJECTS FUNDS

Year Ended April 30, 1992
 With Comparative Totals For Year Ended April 30, 1991

	<u>Capital Projects</u>	<u>1991 Tax Incremental Financing</u>	<u>G.O.B. Series 1991A</u>
REVENUES			
Taxes	\$ 848,213	\$ -	\$ -
Intergovernmental	443,513	-	-
Other	<u>245,222</u>	<u>84,302</u>	<u>-</u>
Total revenues	\$ 1,536,948	\$ 84,302	\$ -
EXPENDITURES			
Capital outlay	<u>1,360,006</u>	<u>-</u>	<u>-</u>
Excess revenues or (expenditures)	\$ 176,942	\$ 84,302	\$ -
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers (out)	(131,100)	(323,311)	-
Proceeds from bond sale net	<u>-</u>	<u>1,716,188</u>	<u>468,983</u>
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ 45,842	\$ 1,477,179	\$ 468,983
FUND BALANCES (DEFICIT)			
May 1	<u>14,040</u>	<u>-</u>	<u>-</u>
April 30	<u>\$ 59,882</u>	<u>\$ 1,477,179</u>	<u>\$ 468,983</u>

G.O.B. Series 1991B	G.O.B. Series 1991 (Alternative Revenue Source)	Equipment Replacement	Tax Incremental Finance Redevelopment	Totals	
				1992	1991
\$ -	\$ -	\$ -	\$ 222,302	\$ 1,070,515	\$ 649,340
-	-	-	-	443,513	556,149
-	-	-	485	330,009	22,051
\$ -	\$ -	\$ -	\$ 222,787	\$ 1,844,037	\$ 1,227,540
-	342,330	41,606	1,788,334	3,532,276	1,953,874
\$ -	\$ (342,330)	\$ (41,606)	\$ (1,565,547)	\$ (1,688,239)	\$ (726,334)
-	-	244,600	-	244,600	282,813
-	-	-	-	(454,411)	-
540,343	3,825,164	-	-	6,550,678	-
\$ 540,343	\$ 3,482,834	\$ 202,994	\$ (1,565,547)	\$ 4,652,628	\$ (443,521)
-	-	161,538	(1,259,878)	(1,084,300)	(640,779)
\$ 540,343	\$ 3,482,834	\$ 364,532	\$ (2,825,425)	\$ 3,568,328	\$ (1,084,300)

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance	1991
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Utility taxes	\$ 1,048,213	\$ 848,213	\$ (200,000)	\$ 547,713
Income taxes	-	413,591	413,591	511,266
Grants	-	29,922	29,922	44,883
Interest	5,000	243,847	238,847	6,798
Other	-	1,375	1,375	-
Total revenues	\$ 1,053,213	\$ 1,536,948	\$ 483,735	\$ 1,110,660
EXPENDITURES				
Capital outlay	1,910,500	1,360,006	550,494	1,079,637
Excess revenues or (expenditures)	\$ (857,287)	\$ 176,942	\$ 1,034,229	\$ 31,023
Other financing sources (uses), operating transfers (out)	-	(131,100)	(131,100)	128,363
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ (857,287)	\$ 45,842	\$ 903,129	\$ 159,386
FUND BALANCE (DEFICIT)				
May 1	14,040	14,040	-	(145,346)
April 30	\$ (843,247)	\$ 59,882	\$ 903,129	\$ 14,040

VILLAGE OF BENSENVILLE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
G.O.B. SERIES 1991 (ALTERNATIVE REVENUE BONDS)
CAPITAL PROJECTS FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	-	342,330	342,330	-
Excess revenues or (expenditures)	\$ -	\$ (342,330)	\$ (342,330)	\$ -
Other financing sources (uses):				
Bond proceeds, net	3,900,000	3,825,164	(74,836)	-
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ 3,900,000	\$ 3,482,834	\$ (417,166)	\$ -
FUND BALANCE				
May 1	-	-	-	-
April 30	<u>\$ 3,900,000</u>	<u>\$ 3,482,834</u>	<u>\$ (417,166)</u>	<u>\$ -</u>

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENTAL FINANCE REDEVELOPMENT FUND

Year Ended April 30, 1992
With Comparative Actual Amounts For Year Ended April 30, 1991

	1992		Variance Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
REVENUES				
Property taxes	\$ 206,000	\$ 222,302	\$ 16,302	\$ 101,627
Interest	-	485	485	698
Other	-	-	-	14,555
Total revenues	\$ 206,000	\$ 222,787	\$ 16,787	\$ 116,880
EXPENDITURES				
Capital outlay	1,118,000	1,788,334	(670,334)	737,447
Excess revenues or (expenditures)	\$ (912,000)	\$ (1,565,547)	\$ (653,547)	\$ (620,567)
Other financing sources (uses), bond proceeds	150,000	-	(150,000)	-
Excess revenues and other financing sources or (expenditures and other financing uses)	\$ (762,000)	\$ (1,565,547)	\$ (803,547)	\$ (620,567)
FUND BALANCE (DEFICIT)				
May 1	(1,259,878)	(1,259,878)	-	(639,311)
April 30	<u>\$(2,021,878)</u>	<u>\$(2,825,425)</u>	<u>\$ (803,547)</u>	<u>\$(1,259,878)</u>

E N T E R P R I S E F U N D S

THE ENTERPRISE FUND IS USED TO ACCOUNT FOR OPERATIONS (A) THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES - WHERE THE INTENT OF THE GOVERNING BODY IS THAT THE COSTS (EXPENSES, INCLUDING DEPRECIATION) OF PROVIDING GOODS OR SERVICES TO THE GENERAL PUBLIC ON A CONTINUING BASIS BE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES; OR (B) WHERE THE GOVERNING BODY HAS DECIDED THAT PERIODIC DETERMINATION OF REVENUES EARNED, EXPENSES INCURRED, AND/OR NET INCOME IS APPROPRIATE FOR CAPITAL MAINTENANCE, PUBLIC POLICY, MANAGEMENT CONTROL, ACCOUNTABILITY, OR OTHER PURPOSES.

Waterworks and Sewerage Fund - Established for control of operating revenue and expenses of the Village's water and sewer utility. Although a program of the Village Government, the utility is operated as a separate enterprise and the accounting records are maintained on an Enterprise Fund basis. Accordingly, the account classifications used are designed specifically for the water and sewer operations. 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.

Garbage Fund - The fund is used to account for the collection and payment of garbage collection fees.

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VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING BALANCE SHEET
ENTERPRISE FUNDS

April 30, 1992
With Comparative Totals For April 30, 1991

ASSETS	Waterworks and Sewerage	Garbage	Totals	
			1992	1991
CURRENT ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 2,154,958
Receivables:				
Customer accounts - Billed	509,370	106,116	615,486	544,083
Customer accounts - Unbilled	248,047	66,952	314,999	433,071
Other	774,909	-	774,909	82,249
Interest	3,240	-	3,240	1,757
Due from other funds	372,379	-	372,379	372,379
Due from other governments	1,311,662	-	1,311,662	707,758
	<u>\$ 3,219,607</u>	<u>\$ 173,068</u>	<u>\$ 3,392,675</u>	<u>\$ 4,296,255</u>
RESTRICTED ASSETS				
Cash and cash equivalents	\$ 266,703	\$ -	\$ 266,703	\$ 133,608
Investments	577,689	-	577,689	716,321
	<u>\$ 844,392</u>	<u>\$ -</u>	<u>\$ 844,392</u>	<u>\$ 849,929</u>
FIXED ASSETS				
Cost	\$38,504,340	\$ -	\$38,504,340	\$34,060,841
Accumulated depreciation	9,725,790	-	9,725,790	9,104,257
	<u>\$28,778,550</u>	<u>\$ -</u>	<u>\$28,778,550</u>	<u>\$24,956,584</u>
Construction in progress	183,572	-	183,572	1,547,963
	<u>\$28,962,122</u>	<u>\$ -</u>	<u>\$28,962,122</u>	<u>\$26,504,547</u>
Total assets	<u><u>\$33,026,121</u></u>	<u><u>\$ 173,068</u></u>	<u><u>\$33,199,189</u></u>	<u><u>\$31,650,731</u></u>

LIABILITIES AND FUND EQUITY

	Waterworks and Sewerage	Garbage	Totals	
			1992	1991
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 762,641	\$ 63,902	\$ 826,543	\$ 709,831
Accrued payroll	22,813	-	22,813	13,534
Compensated absences	86,858	-	86,858	89,098
Due to other funds	1,131,990	108,138	1,240,128	-
Deposits	43,853	-	43,853	43,835
Revenue bonds, current portion	175,000	-	175,000	160,000
Lease purchase contract - Current portion	113,538	-	113,538	-
	<u>\$ 2,336,693</u>	<u>\$ 172,040</u>	<u>\$ 2,508,733</u>	<u>\$ 1,016,298</u>
Current liabilities (payable from restricted assets), accrued interest	<u>\$ 134,669</u>	<u>\$ -</u>	<u>\$ 134,669</u>	<u>\$ 140,206</u>
Long-term liabilities:				
Revenue bonds	\$ 3,430,000	\$ -	\$ 3,430,000	\$ 3,605,000
Lease purchase contract	<u>1,372,646</u>	<u>-</u>	<u>1,372,646</u>	<u>-</u>
	<u>\$ 4,802,646</u>	<u>\$ -</u>	<u>\$ 4,802,646</u>	<u>\$ 3,605,000</u>
Total liabilities	<u>\$ 7,274,008</u>	<u>\$ 172,040</u>	<u>\$ 7,446,048</u>	<u>\$ 4,761,504</u>
FUND EQUITY				
Contributed capital	\$ 6,512,613	\$ -	\$ 6,512,613	\$ 6,286,761
Retained earnings:				
Bond ordinance reserves	709,723	-	709,723	709,723
Unreserved	<u>18,529,777</u>	<u>1,028</u>	<u>18,530,805</u>	<u>19,892,743</u>
Total fund equity	<u>\$25,752,113</u>	<u>\$ 1,028</u>	<u>\$25,753,141</u>	<u>\$26,889,227</u>
Total liabilities and fund equity	<u>\$33,026,121</u>	<u>\$ 173,068</u>	<u>\$33,199,189</u>	<u>\$31,650,731</u>

VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS

Year Ended April 30, 1992
With Comparative Totals For April 30, 1991

	Waterworks and Sewerage	Garbage	Totals	
			1992	1991
OPERATING REVENUES				
Charges for services:				
Customer billings	\$ 2,773,855	\$ 655,702	\$ 3,429,557	\$ 4,026,722
Penalties	84,972	5,138	90,110	25,009
Connection fees	25,774	-	25,774	65,173
Permits	436	-	436	14,047
Other	179,763	-	179,763	26,738
Total operating revenues	<u>\$ 3,064,800</u>	<u>\$ 660,840</u>	<u>\$ 3,725,640</u>	<u>\$ 4,157,689</u>
OPERATING EXPENSES				
Personnel services	\$ 1,184,290	\$ -	\$ 1,184,290	\$ 1,068,487
Commodities	194,833	-	194,833	841,053
Contractual services	1,451,688	757,101	2,208,789	1,202,562
Capital outlay	372,085	-	372,085	536,769
Other	5,317	-	5,317	489,551
Depreciation	671,533	-	671,533	-
Total operating expenses	<u>\$ 3,879,746</u>	<u>\$ 757,101</u>	<u>\$ 4,636,847</u>	<u>\$ 4,138,422</u>
Operating income (loss)	<u>\$ (814,946)</u>	<u>\$ (96,261)</u>	<u>\$ (911,207)</u>	<u>\$ 19,267</u>
Nonoperating income (expenses):				
Interest income	\$ 97,098	\$ -	\$ 97,098	\$ 292,252
Interest expense	(326,246)	-	(326,246)	(282,250)
Other	-	-	-	13,012
	<u>\$ (229,148)</u>	<u>\$ -</u>	<u>\$ (229,148)</u>	<u>\$ 23,014</u>
Income (loss) before operating transfers	<u>\$ (1,044,094)</u>	<u>\$ (96,261)</u>	<u>\$ (1,140,355)</u>	<u>\$ 42,281</u>
Operating transfers (out)	<u>(220,500)</u>	<u>(80,000)</u>	<u>(300,500)</u>	<u>(145,747)</u>
Net (loss)	<u>\$ (1,264,594)</u>	<u>\$ (176,261)</u>	<u>\$ (1,440,855)</u>	<u>\$ (103,466)</u>
Depreciation on contributed assets that reduces contributed capital	<u>78,917</u>	<u>-</u>	<u>78,917</u>	<u>72,493</u>
Net (decrease) in retained earnings	<u>\$ (1,185,677)</u>	<u>\$ (176,261)</u>	<u>\$ (1,361,938)</u>	<u>\$ (30,973)</u>
RETAINED EARNINGS,				
May 1	<u>20,425,177</u>	<u>177,289</u>	<u>20,602,466</u>	<u>20,633,439</u>
April 30	<u>\$19,239,500</u>	<u>\$ 1,028</u>	<u>\$19,240,528</u>	<u>\$20,602,466</u>

VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS

Year Ended April 30, 1992
With Comparative Totals for Year Ended April 30, 1991

	Waterworks and Sewerage	Garbage	Totals	
			1992	1991
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ (814,946)	\$ (96,261)	\$ (911,207)	\$ 19,267
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	671,533	-	671,533	489,551
(Increase) in billed accounts receivable	(25,523)	(45,880)	(71,403)	(354,013)
Decrease in unbilled accounts receivable	58,142	59,930	118,072	357,011
(Increase) in other receivable	(692,660)	-	(692,660)	(402,775)
(Increase) in due from other governments	(603,904)	-	(603,904)	-
Increase in accounts payable	62,639	54,073	116,712	210,360
Increase (decrease) in compensated absences	(2,240)	-	(2,240)	26,842
Increase in accrued payroll	9,279	-	9,279	714
Increase in deposits	18	-	18	2,608
Net cash provided by (used in) operating activities	<u>\$ (1,337,662)</u>	<u>\$ (28,138)</u>	<u>\$ (1,365,800)</u>	<u>\$ 349,565</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	\$ 95,615	\$ -	\$ 95,615	\$ 297,718
Purchase of investments	(303,000)	-	(303,000)	-
Sale of investments	441,632	-	441,632	7,503
Net cash provided by investing activities	<u>\$ 234,247</u>	<u>\$ -</u>	<u>\$ 234,247</u>	<u>\$ 305,221</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of fixed assets	\$ (1,284,339)	\$ -	\$ (1,284,339)	\$ (1,200,142)
Principal paid on bonds	(160,000)	-	(160,000)	(100,000)
Principal paid on lease purchase contract	(53,816)	-	(53,816)	-
Interest paid on bonds and lease purchase contract	(331,783)	-	(331,783)	(287,688)
Contributions received	-	-	-	(16,143)
Net cash (used in) capital and related financing activities	<u>\$ (1,829,938)</u>	<u>\$ -</u>	<u>\$ (1,829,938)</u>	<u>\$ (1,603,973)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
(Increase) decrease in interfund account balances	\$ 1,131,990	\$ 108,138	\$ 1,240,128	\$ (404,619)
Operating transfers (to) other funds	(220,500)	(80,000)	(300,500)	(145,747)
Net cash provided by (used in) noncapital and related financing activities	<u>\$ 911,490</u>	<u>\$ 28,138</u>	<u>\$ 939,628</u>	<u>\$ (550,366)</u>
Net (decrease) in cash and cash equivalents	<u>\$ (2,021,863)</u>	<u>\$ -</u>	<u>\$ (2,021,863)</u>	<u>\$ (1,499,553)</u>
CASH AND CASH EQUIVALENTS				
Beginning of year	<u>2,288,566</u>	<u>-</u>	<u>2,288,566</u>	<u>3,788,119</u>
End of year (including restricted amounts of \$266,703, 1992 and \$133,608, 1991)	<u>\$ 266,703</u>	<u>\$ -</u>	<u>\$ 266,703</u>	<u>\$ 2,288,566</u>
SUPPLEMENTARY SCHEDULE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Fixed assets acquired through lease purchase contract	\$ 1,540,000	\$ -	\$ 1,540,000	\$ -
Fixed assets contributed by other Village funds	304,769	-	304,769	-
	<u>\$ 1,844,769</u>	<u>\$ -</u>	<u>\$ 1,844,769</u>	<u>\$ -</u>

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

THE INTERNAL SERVICE FUND IS USED TO ACCOUNT FOR THE FINANCING OF GOODS OR SERVICES PROVIDED BY ONE DEPARTMENT OR AGENCY TO OTHER DEPARTMENTS OR AGENCIES OF THE GOVERNMENT AND TO OTHER GOVERNMENT UNITS, ON A COST REIMBURSEMENT BASIS.

Garage Fund - This fund is used to account for the costs of providing and maintaining specific operating equipment used by the Village. Financing is provided by charges to other funds.

VILLAGE OF BENSENVILLE, ILLINOIS

BALANCE SHEET
GARAGE FUND

April 30, 1992
With Comparative Totals at April 30, 1991

	<u>1992</u>	<u>1991</u>
ASSETS		
CURRENT ASSETS		
Inventories	\$ 8,196	\$ 6,573
FIXED ASSETS		
Cost	\$ 297,416	\$ 297,416
Accumulated depreciation	<u>99,010</u>	<u>74,265</u>
Fixed assets, net	\$ 198,406	\$ 223,151
Total assets	<u>\$ 206,602</u>	<u>\$ 229,724</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 12,353	\$ 23,205
Accrued payroll	-	1,044
Compensated absences	15,316	14,126
Due to other funds	<u>46,250</u>	<u>-</u>
Total current liabilities	\$ 73,919	\$ 38,375
FUND EQUITY		
Contributed capital	\$ 297,416	\$ 297,416
Retained earnings (deficit)	<u>(164,733)</u>	<u>(106,067)</u>
Total fund equity	\$ 132,683	\$ 191,349
Total liabilities and fund equity	<u>\$ 206,602</u>	<u>\$ 229,724</u>

VILLAGE OF BENSENVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
GARAGE FUND

Year Ended April 30, 1992
With Comparative Totals for Year Ended April 30, 1991

	<u>1992</u>	<u>1991</u>
OPERATING REVENUES		
Charges for services	\$ 230,000	\$ 230,000
OPERATING EXPENSES		
Personal services	\$ 89,892	\$ 91,888
Commodities	78,539	134,765
Contractual services	92,839	33,945
Maintenance	2,651	1,599
Depreciation	<u>24,745</u>	<u>24,745</u>
Total operating expenses	\$ 288,666	\$ 286,942
Operating (loss)	\$ (58,666)	\$ (56,942)
Operating transfers in	<u>-</u>	<u>74,495</u>
Net income (loss)	\$ (58,666)	\$ 17,553
Retained earnings (deficit)		
May 1,	<u>(106,067)</u>	<u>(123,620)</u>
April 30,	<u>\$ (164,733)</u>	<u>\$ (106,067)</u>

VILLAGE OF BENSENVILLE, ILLINOIS

STATEMENT OF CASH FLOWS
GARAGE FUND

Year Ended April 30, 1992
With Comparative Totals for Year Ended April 30, 1991

	<u>1992</u>	<u>1991</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating (loss)	\$ (58,666)	\$ (56,942)
Adjustments to reconcile operating		
(Loss) to net cash (used in) operating activities:		
Depreciation	24,745	24,745
(Increase) in inventories	(1,623)	(3,647)
Increase (decrease) in accounts payable	(10,852)	3,098
Increase (decrease) in accrued payroll	(1,044)	332
Increase in compensated absences	<u>1,190</u>	<u>5,321</u>
Net cash (used in) operating activities	\$ <u>(46,250)</u>	\$ <u>(27,093)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED		
FINANCING ACTIVITIES		
Increase in interfund account balances	\$ 46,250	\$ -
Operating transfers from other funds	<u>-</u>	<u>74,495</u>
Net cash provided by noncapital		
and related financing activities	\$ <u>46,250</u>	\$ <u>74,495</u>
Net increase in cash and cash equivalents	\$ -	\$ 47,402
CASH AND CASH EQUIVALENTS		
Beginning of the year	<u>-</u>	<u>(47,402)</u>
End of the year	<u>\$ -</u>	<u>\$ -</u>

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T R U S T A N D A G E N C Y F U N D S

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 LAW OR OTHER SIMILAR AUTHORITY.

Expendable Trust Funds - Are accounted for in essentially the same manner as governmental funds.

Right of Way Fund - Accounts for monies received from individuals or private organizations and held by the Village in a refundable deposit nature. The money is refunded when the improvements have been completed.

Unincorporated Utility Fund - Accounts for deposits made by the unincorporated water and sewer utility users with the intent of providing various water and sewer system improvements that would directly benefit those depositors.

Pension Trust Funds - Are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

Police Pension Fund - Accounts for the accumulation of resources to pay pension costs. Resources are contributed by police force members at rates fixed by state statutes and by the Village through an annual property tax levy.

Firefighters' Pension Fund - Accounts for the accumulation of resources to pay pension costs. Resources are contributed by fire personnel members at rates fixed by state statutes and by the Village through an annual property tax levy.

Agency Funds - Are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Deferred Compensation Plan Fund - Accounts for those salary deductions held by the Village for certain Village employees. The deferred compensation held is not available to employees until termination, retirement, death, or unforeseeable emergency.

Special Assessment Fund - Accounts for the collection of assessments levied to retire special assessments for which the Village has no obligation.

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VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS

April 30, 1992
With Comparative Totals for April 30, 1991

	Right of Way	Expendable Trust Unincorporated Utility	Total
ASSETS			
Cash and cash equivalents	\$ 228,270	\$ 161,568	\$ 389,838
Investments	-	-	-
Receivables:			
Accounts	-	9,494	9,494
Property taxes	-	-	-
Total assets	\$ 228,270	\$ 171,062	\$ 399,332
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 4,600	\$ -	\$ 4,600
Deposits	84,850	-	84,850
Unincorporated utility deposits	-	285,590	285,590
Deferred compensation	-	-	-
Total liabilities	\$ 89,450	\$ 285,590	\$ 375,040
FUND BALANCES			
Reserved for employees' retirement system	\$ -	\$ -	\$ -
Unreserved (deficit)	138,820	(114,528)	24,292
Total fund balances	\$ 138,820	\$ (114,528)	\$ 24,292
Total liabilities and fund balances	\$ 228,270	\$ 171,062	\$ 399,332

Pension Trust			Agency			Totals	
Police Pension	Firefighters' Pension	Total	Deferred Compensation Plan	Special Assessment	Total	1992	1991
\$ 283,748	\$ 123,588	\$ 407,336	\$ -	\$ 26,527	\$ 26,527	\$ 823,701	\$ 1,298,160
5,648,312	2,778,047	8,426,359	1,050,857	-	1,050,857	9,477,216	7,977,143
12,070	13,408	25,478	-	-	-	34,972	45,763
107,661	94,670	202,331	-	-	-	202,331	190,891
<u>\$ 6,051,791</u>	<u>\$ 3,009,713</u>	<u>\$ 9,061,504</u>	<u>\$ 1,050,857</u>	<u>\$ 26,527</u>	<u>\$ 1,077,384</u>	<u>\$10,538,220</u>	<u>\$ 9,511,957</u>
\$ 41	\$ -	\$ 41	\$ -	\$ 26,527	\$ 26,527	\$ 31,168	\$ 23,624
-	-	-	-	-	-	84,850	128,450
-	-	-	-	-	-	285,590	285,590
-	-	-	1,050,857	-	1,050,857	1,050,857	914,663
<u>\$ 41</u>	<u>\$ -</u>	<u>\$ 41</u>	<u>\$ 1,050,857</u>	<u>\$ 26,527</u>	<u>\$ 1,077,384</u>	<u>\$ 1,452,465</u>	<u>\$ 1,352,327</u>
\$ 6,051,750	\$ 3,009,713	\$ 9,061,463	\$ -	\$ -	\$ -	\$ 9,061,463	\$ 8,030,441
-	-	-	-	-	-	24,292	129,189
<u>\$ 6,051,750</u>	<u>\$ 3,009,713</u>	<u>\$ 9,061,463</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,085,755</u>	<u>\$ 8,159,630</u>
<u>\$ 6,051,791</u>	<u>\$ 3,009,713</u>	<u>\$ 9,061,504</u>	<u>\$ 1,050,857</u>	<u>\$ 26,527</u>	<u>\$ 1,077,384</u>	<u>\$10,538,220</u>	<u>\$ 9,511,957</u>

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

EXPENDABLE TRUST FUNDS

Year Ended April 30, 1992
With Comparative Totals for Year Ended April 30, 1991

	Right of Way	Unincorporated Utility	Totals	
			1992	1991
REVENUES				
Interest	\$ 10,907	\$ -	\$ 10,907	\$ 9,130
Other	-	28,270	28,270	-
Total revenues	\$ 10,907	\$ 28,270	\$ 39,177	\$ 9,130
EXPENDITURES,				
capital outlay	-	144,074	144,074	-
Excess revenues or (expenditures)	\$ 10,907	\$ (115,804)	\$ (104,897)	\$ 9,130
Other financing (uses), transfers (out)	-	-	-	(71,210)
Excess revenues and other financing sources or (expenditures and other uses)	\$ 10,907	\$ (115,804)	\$ (104,897)	\$ (62,080)
FUND BALANCES (DEFICIT)				
May 1	127,913	1,276	129,189	191,269
April 30	\$ 138,820	\$ (114,528)	\$ 24,292	\$ 129,189

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND BALANCES
PENSION TRUST FUNDS

Year Ended April 30, 1992
With Comparative Totals for Year Ended April 30, 1991

	Police Pension	Firefighters' Pension	Totals	
			1992	1991
OPERATING REVENUES				
Property taxes	\$ 109,096	\$ 96,067	\$ 205,163	\$ 194,927
Contributions	114,831	69,623	184,454	159,901
Investment income:				
Interest	525,953	245,978	771,931	769,479
Gain on sale of investments	95,246	2,345	97,591	-
Miscellaneous	-	135	135	-
Total operating revenues	\$ 845,126	\$ 414,148	\$ 1,259,274	\$ 1,124,307
OPERATING EXPENSES				
Pension benefits and refunds	\$ 204,222	\$ 21,231	\$ 225,453	\$ 229,455
Other	2,348	451	2,799	10,271
Total operating expenses	\$ 206,570	\$ 21,682	\$ 228,252	\$ 239,726
Net income	\$ 638,556	\$ 392,466	\$ 1,031,022	\$ 884,581
FUND BALANCES				
May 1	5,413,194	2,617,247	8,030,441	7,145,860
April 30	\$ 6,051,750	\$ 3,009,713	\$ 9,061,463	\$ 8,030,441

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

Year Ended April 30, 1992

	Balances May 1, 1991	Additions	Deductions	Balances April 30, 1992
DEFERRED COMPENSATION FUND				
ASSETS				
Investments	\$ 914,663	\$ 180,467	\$ 44,273	\$ 1,050,857
LIABILITIES				
Deferred compensation	\$ 914,663	\$ 180,467	\$ 44,273	\$ 1,050,857
SPECIAL ASSESSMENT FUND				
ASSETS				
Cash and cash equivalents	\$ 23,624	\$ 3,383	\$ 480	\$ 26,527
LIABILITIES				
Accounts payable	\$ 23,624	\$ 3,383	\$ 480	\$ 26,527
COMBINED ASSETS				
Cash and cash equivalents	\$ 23,624	\$ 3,383	\$ 480	\$ 26,527
Investments	914,663	180,467	44,273	1,050,857
Total assets	\$ 938,287	\$ 183,850	\$ 44,753	\$ 1,077,384
LIABILITIES				
Accounts payable	\$ 23,624	\$ 3,383	\$ 480	\$ 26,527
Due to participants	914,663	180,467	44,273	1,050,857
Total liabilities	\$ 938,287	\$ 183,850	\$ 44,753	\$ 1,077,384

GENERAL FIXED ASSETS
ACCOUNT GROUP

THE GENERAL FIXED ASSETS ACCOUNT GROUP IS USED TO ACCOUNT FOR ALL FIXED ASSETS WHICH ARE NOT ACCOUNTED FOR IN THE ENTERPRISE OR TRUST FUNDS. FIXED ASSETS ARE TANGIBLE ASSETS OF SIGNIFICANT VALUE HAVING A UTILITY WHICH EXTENDS BEYOND A YEAR. NO DEPRECIATION IS PROVIDED ON SUCH ASSETS.

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE
GENERAL FIXED ASSETS ACCOUNT GROUP

April 30, 1992

General fixed assets:

Land	\$ 3,615,699
Buildings	2,526,010
Machinery and equipment	1,204,061
Vehicles	2,626,194
Furniture and fixtures	<u>413,662</u>
	<u>\$10,385,626</u>

Investment in general fixed assets by source:

General revenue, bond issues, and donations	<u>\$10,385,626</u>
--	---------------------

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
APRIL 30, 1992

	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Furniture and Fixtures</u>	<u>Total</u>
Fixed assets - Inseparable prior to May 1, 1989	\$ 2,793,366	\$ 2,310,558	\$ 582,693	\$ 2,246,756	\$ 378,103	\$ 8,311,476
General government	822,333	133,347	346,382	14,932	31,732	1,348,726
Public works	-	77,805	144,552	182,648	-	405,005
Public safety:						
Police	-	-	65,253	164,250	-	229,503
Fire	-	4,300	65,181	17,608	3,827	90,916
Total general fixed assets	<u>\$ 3,615,699</u>	<u>\$ 2,526,010</u>	<u>\$ 1,204,061</u>	<u>\$ 2,626,194</u>	<u>\$ 413,662</u>	<u>\$10,385,626</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
 Year Ended April 30, 1992

<u>Function and Activity</u>	<u>General Fixed Assets May 1, 1991</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets April 30, 1992</u>
Fixed assets - inseparable prior to May 1, 1989	\$ 8,311,476	\$ -	\$ -	\$ 8,311,476
General government	734,887	613,839	-	1,348,726
Public works	292,631	112,374	-	405,005
Public safety:				
Police	134,333	109,170	14,000	229,503
Fire	<u>26,185</u>	<u>64,731</u>	<u>-</u>	<u>90,916</u>
Total	<u>\$ 9,499,512</u>	<u>\$ 900,114</u>	<u>\$ 14,000</u>	<u>\$10,385,626</u>

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VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
POLICE PENSION FUND

April 30, 1992

Fiscal Year	(1) Net Assets Available for Benefits	(2) Pension Benefit Obligation	(3) Percentage Funded		(4) Unfunded Pension Benefit Obligation		(5) Annual Covered Payroll	(6) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	
			(1)	(2)	(2)	(1)		(4)	(5)
1983	\$ 2,041,955	\$2,797,385	73.00%		\$ 755,430		\$ *	-	%
1984	\$ 2,304,913	\$3,151,701	73.13%		\$ 846,788		\$ *	-	%
1985	\$ 2,609,391	\$3,419,108	76.32%		\$ 809,717		\$ *	-	%
1986	\$ 2,914,579	\$3,823,723	76.22%		\$ 909,144		\$ *	-	%
1987	\$ 3,282,971	\$4,216,416	77.86%		\$ 933,445		\$ *	-	%
1988	\$ 3,651,104	\$4,589,920	79.55%		\$ 938,816		\$ 945,519	99.29%	
1989	\$ 4,000,522	\$4,947,039	80.87%		\$ 946,517		\$ 913,069	103.66%	
1990	\$ 4,457,971	\$5,391,694	82.69%		\$ 933,723		\$ 990,295	94.29%	
1991	\$ 4,903,460	\$5,928,094	82.72%		\$1,024,634		\$1,066,185	96.10%	
1992	\$ 5,413,193	\$6,221,542	87.01%		\$ 808,349		\$1,275,900	63.36%	

* Information prior to 1988 was not maintained and therefore is not available.

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the PERS. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the PERS.

VILLAGE OF BENSENVILLE, ILLINOIS

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
FIREFIGHTERS' PENSION FUND

April 30, 1992

Fiscal Year	(1) Net Assets Available for Benefits	(2) Pension Benefit Obligation	(3) Percentage Funded (1) ÷ (2)	(4) Unfunded Pension Benefit Obligation (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll (4) ÷ (5)
1983	\$ 452,256	\$ 373,316	121.15%	\$ (78,940)	\$ *	- %
1984	\$ 602,194	\$ 585,765	102.80%	\$ (16,429)	\$ *	- %
1985	\$ 764,052	\$ 601,633	126.99%	\$ (162,419)	\$ *	- %
1986	\$ 949,725	\$ 771,879	123.04%	\$ (177,846)	\$ *	- %
1987	\$ 1,156,164	\$1,015,799	113.82%	\$ (140,365)	\$ *	- %
1988	\$ 1,400,669	\$1,511,851	92.65%	\$ 111,182	\$ 723,318	15.37%
1989	\$ 1,639,055	\$1,771,594	92.52%	\$ 132,539	\$ 712,094	18.61%
1990	\$ 1,938,737	\$2,143,042	90.47%	\$ 204,305	\$ 731,742	27.92%
1991	\$ 2,242,400	\$2,693,360	83.26%	\$ 450,960	\$ 762,695	59.13%
1992	\$ 2,617,246	\$2,760,191	94.82%	\$ 142,945	\$ 843,915	16.94%

* Information prior to 1988 was not maintained and therefore is not available.

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the PERS. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the PERS.

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND

April 30, 1992

Fiscal Year	(1) Net Assets Available for Benefits	(2) Pension Benefit Obligation	(3) Percentage Funded (1) ÷ (2)	(4) Unfunded Pension Benefit Obligation (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll (4) ÷ (5)
1983	\$ 258,330	\$ 945,989	27.31%	\$ 687,659	\$ *	- %
1984	\$ 314,405	\$1,091,436	28.81%	\$ 777,031	\$ *	- %
1985	\$ 310,153	\$1,324,349	23.42%	\$1,014,196	\$ *	- %
1986	\$ 402,377	\$1,492,239	26.96%	\$1,089,862	\$ *	- %
1987	\$ 548,682	\$1,723,568	31.83%	\$1,174,886	\$ *	- %
1988	\$ 1,207,707	\$1,559,006	77.46%	\$ 351,299	\$1,864,172	18.84%
1989	\$ 1,377,767	\$1,833,539	75.14%	\$ 455,772	\$2,141,953	21.28%
1990	\$ 1,637,034	\$2,074,658	78.91%	\$ 437,624	\$2,383,075	18.36%
1991	\$ 1,924,281	\$2,482,721	77.51%	\$ 558,440	\$2,446,334	22.83%
1992	\$ 2,261,721	\$2,638,388	85.72%	\$ 376,667	\$2,883,626	13.06%

* Information prior to 1988 was not maintained and therefore is not available.

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the PERS. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the PERS.

VILLAGE OF BENSENVILLE, ILLINOIS

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
REVENUES BY SOURCE AND EXPENSES BY TYPE
POLICE PENSION FUND

April 30, 1992

Fiscal Year	Revenues by Source				Employer Contributions as a Percentage of Annual Covered Payroll
	Employee Contributions	Employer Contributions	Investment Income	Total	
1983	\$ 47,451	\$ 92,749	\$ 218,301	\$ 358,501	N/A
1984	49,869	123,931	222,639	396,439	N/A
1985	50,409	125,083	259,173	434,665	N/A
1986	63,834	130,777	327,190	521,801	N/A
1987	66,664	94,970	350,069	511,703	N/A
1988	78,412	93,897	336,827	509,136	9.93%
1989	84,120	100,143	471,771	656,034	10.97%
1990	92,296	99,709	425,551	617,556	10.07%
1991	96,555	103,507	527,867	727,929	9.71%
1992	114,831	109,096	621,199	845,126	8.55%

Fiscal Year	Expenses by Type		
	Benefits & Refunds	Administrative Expense	Total
1983	\$ 94,306	\$ 1,207	\$ 95,513
1984	91,741	220	91,961
1985	127,707	1,770	129,477
1986	153,409	-	153,409
1987	143,146	424	143,570
1988	159,285	433	159,718
1989	195,168	3,418	198,586
1990	165,041	7,026	172,067
1991	208,267	9,928	218,195
1992	204,222	2,348	206,570

VILLAGE OF BENSENVILLE, ILLINOIS

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
REVENUES BY SOURCE AND EXPENSES BY TYPE
FIREFIGHTERS' PENSION FUND

April 30, 1992

Fiscal Year	Revenues by Source					Employer Contributions as a Percentage of Annual Covered Payroll
	Employee Contributions	Employer Contributions	Investment Income	Other	Total	
1983	\$ 34,347	\$ 72,392	\$ 48,365	\$ -	\$ 155,104	N/A
1984	36,617	68,618	58,153	8,916	172,304	N/A
1985	38,367	77,120	71,069	-	186,556	N/A
1986	43,751	73,197	90,819	-	207,767	N/A
1987	51,192	67,001	126,482	-	244,675	N/A
1988	54,145	66,057	122,559	-	242,761	9.13%
1989	56,894	70,269	187,897	-	315,060	9.87%
1990	62,770	85,797	194,058	-	342,625	11.73%
1991	63,346	91,420	241,611	-	396,377	11.99%
1992	69,623	96,067	248,323	135	414,148	11.38%

Fiscal Year	Expenses by Type		
	Benefits & Refunds	Administrative Expense	Total
1983	\$ 5,141	\$ 25	\$ 5,166
1984	10,396	50	10,446
1985	883	-	883
1986	1,328	-	1,328
1987	-	170	170
1988	3,592	783	4,375
1989	15,280	98	15,378
1990	37,990	972	38,962
1991	21,188	343	21,531
1992	21,231	451	21,682

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF TAX COLLECTIONS, TAX REVENUES AND TAXES RECEIVABLE

Year Ended April 30, 1992

Tax Levy Year	Tax Extension	Gross Taxes Collected		Percent Collected	Gross Receivable Apr.30,1992	Allowance for Collection Losses	Net Taxes Receivable
		Prior	Year Ended Apr.30,1992				
1987	\$ 1,959,697	\$ 1,922,752	\$ -	98.12	\$ 36,945	\$ 36,945	\$ -
1988	2,036,993	1,996,378	-	98.01	40,615	40,615	-
1989	2,713,786	2,751,549	-	100.06	(1,763)	(1,763)	-
1990	2,938,260	58,801	2,856,300	99.21	23,159	23,159	-
1991	3,345,491	-	75,515	2.26	3,269,976	-	3,269,976
	<u>\$12,994,227</u>	<u>\$ 6,729,480</u>	<u>\$ 2,931,815</u>		<u>\$ 3,368,932</u>	<u>\$ 98,956</u>	<u>\$ 3,269,976</u>

Less taxes receivable not
deferred at April 30, 1991 (190,680)

Add taxes receivable not
deferred at April 30, 1992 202,091

\$ 2,943,226

By Fund:

General:

Corporate \$ 783,459
Police Protection 235,787
Fire Protection 235,408
Road and Bridge 131,004

\$ 1,385,658

I.M.R.F. 70,463
Social Security 119,902
Liability Insurance 218,166
Workers' Compensation Insurance 117,887
Corporate Purpose Bond Issue of:
1986 254,990
1989 216,543
1991A 12,241
1991B 898

Special Service Area No. 1
Bond 1986 119,013

TIF Redevelopment 222,302
Police Pension 109,096
Fire Pension 96,067

\$ 2,943,226

By Fund:

General:

Corporate \$ 765,860
Police Protection 253,458
Fire Protection 261,746
Road and Bridge 128,023

\$ 1,409,087

I.M.R.F. 93,570
Social Security 125,263
Liability Insurance 216,670
Workers' Compensation Insurance 113,613
Corporate Purpose Bond Issue of:
1981 -
1986 211,484
1989 487,980
1991B 35,886

Special Service Area No. 1
Bond 1986 118,374

TIF Redevelopment 255,718
Police Pension 107,661
Fire Pension 94,670

\$ 3,269,976

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF VALUATIONS, RATES AND EXTENSIONS FOR TAX LEVY YEAR 1991

April 30, 1992

Tax Levy Year	Assessed Valuation			Extended Tax Rate	Extended Road and Bridge Tax Rate	
	DuPage	Cook	Total		Village Share Leyden	Addison
1987	\$249,908,001	\$17,593,404	\$267,501,405	.574	.073	.055
1988	262,965,784	17,133,321	280,099,105	.563	.082	.049
1989	282,448,795	20,268,243	302,717,038	.770	.075	.051
1990	307,445,736	20,268,243	327,713,979	.765	.076	.049
1991	351,552,875	21,153,532	372,706,407	.763	.076	.049

The gross levy for 1991 is analyzed below:

	Rate	Percent	Amount
General:			
Corporate	.2113	27.69	\$ 784,763
Police Protection	.0699	9.16	259,709
Fire Protection	.0727	9.52	268,202
	.3539	46.37	\$ 1,312,674
I.M.R.F.	.0257	3.38	95,859
Social Security	.0345	4.52	128,347
Liability Insurance	.0597	7.82	222,009
Workers' Compensation Insurance	.0313	4.10	116,409
Corporate Purpose Bond Issue of:			
1989	.0582	7.62	216,796
1991A	.1343	17.60	500,221
1991B	.0099	1.29	36,784
Police Pension	.0296	3.88	110,060
Fire Pension	.0261	3.42	97,000
	.7632	100.00	\$ 2,836,159
Road and Bridge			135,000
Special Service Area No. 1			118,374
TIF Redevelopment			255,958
			<u>\$ 3,345,491</u>

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF DEBT SERVICE REQUIREMENTS

April 30, 1992

	Year Ending April 30,	Principal	Interest	Total
General Obligation Serial Bonds:				
Corporate Purpose	1993	\$ 185,000	\$ 35,115	\$ 220,115
Dated December 1, 1989	1994	200,000	24,385	224,385
Interest payable June 1 and December 1 of each year at rates of 5.8% to 6.375%	1995	215,000	12,685	227,685
		<u>\$ 600,000</u>	<u>\$ 72,185</u>	<u>\$ 672,185</u>
General Obligation Serial Bonds:				
Corporate Purpose	1993	\$ 470,000	\$ 25,393	\$ 495,393
Dated June 1, 1991				
Interest payable June 30 at 5.00%				
General Obligation Serial Bonds:				
Corporate Purpose	1993	\$ -	\$ 36,424	\$ 36,424
Dated September 1, 1991	1994	230,000	27,375	257,375
Interest payable June 30 and December 30 of each year at rates of 4.75% to 5.20%	1995	225,000	16,450	241,450
	1996	100,000	5,200	105,200
		<u>\$ 555,000</u>	<u>\$ 85,449</u>	<u>\$ 640,449</u>
General Obligation Serial Bonds:				
Alternate Revenue Source	1993	\$ 280,000	\$ 240,931	\$ 520,931
Dated June 1, 1991	1994	300,000	221,891	521,891
Interest payable June 30 and December 30 of each year at rates of 5.80% to 6.80%	1995	325,000	201,491	526,491
	1996	345,000	179,391	524,391
	1997	370,000	158,260	528,260
	1998	395,000	136,800	531,800
	1999	425,000	113,100	538,100
	2000	455,000	87,600	542,600
	2001	485,000	60,300	545,300
	2002	520,000	31,200	551,200
		<u>\$ 3,900,000</u>	<u>\$ 1,430,964</u>	<u>\$ 5,330,964</u>
General Obligation Serial Bonds:				
Special Service Area No. 1	1993	\$ 75,000	\$ 45,200	\$ 120,200
Dated October 1, 1986	1994	85,000	39,200	124,200
Interest payable May 1 and November 1 of each year at 8%	1995	90,000	32,400	122,400
	1996	95,000	25,200	120,200
	1997	105,000	17,600	122,600
	1998	115,000	9,200	124,200
		<u>\$ 565,000</u>	<u>\$ 168,800</u>	<u>\$ 733,800</u>
Revenue Bonds:				
Waterworks and Sewerage Fund	1993	\$ 125,000	\$ 30,550	\$ 155,550
Dated June 1, 1993	1994	125,000	19,425	144,425
Interest payable May 1 and November 1 of each year at rates of 8.4% to 9.2%	1995	150,000	6,900	156,900
		<u>\$ 400,000</u>	<u>\$ 56,875</u>	<u>\$ 456,875</u>

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF DEBT SERVICE REQUIREMENTS

April 30, 1992

	Year Ending April 30,	Principal	Interest	Total
Revenue Bonds:				
Waterworks and Sewerage Fund	1993	\$ 50,000	\$ 231,225	\$ 281,225
Dated April 1, 1989	1994	70,000	226,275	296,275
Interest payable May 1 and	1995	70,000	220,500	290,500
November 1 of each year at	1996	245,000	207,506	452,506
rates of 7.05% to 8.25%	1997	265,000	188,059	453,059
	1998	285,000	168,672	453,672
	1999	310,000	147,621	457,621
	2000	335,000	124,723	459,723
	2001	355,000	100,139	455,139
	2002	380,000	73,863	453,863
	2003	405,000	45,799	450,799
	2004	435,000	15,660	450,660
		<u>\$ 3,205,000</u>	<u>\$ 1,750,042</u>	<u>\$ 4,955,042</u>
Tax Increment Revenue Bonds				
Dated June 15, 1991	1993	\$ 55,000	\$ 141,570	\$ 196,570
Interest payable June 30 and	1994	60,000	137,665	197,665
December 30 of each year at	1995	65,000	133,405	198,405
rates at 7.10% to 8.20%	1996	65,000	128,790	193,790
	1997	75,000	124,175	199,175
	1998	80,000	118,850	198,850
	1999	85,000	113,170	198,170
	2000	90,000	106,625	196,625
	2001	95,000	99,695	194,695
	2002	105,000	92,380	197,380
	2003	115,000	84,295	199,295
	2004	125,000	75,440	200,440
	2005	135,000	65,190	200,190
	2006	145,000	54,120	199,120
	2007	160,000	42,230	202,230
	2008	170,000	29,110	199,110
	2009	185,000	15,170	200,170
		<u>\$ 1,810,000</u>	<u>\$ 1,561,880</u>	<u>\$ 3,371,880</u>
Lease Purchase Contract				
Dated November 1, 1991	1993	\$ 113,538	\$ 105,435	\$ 218,973
Interest and principal	1994	121,895	97,078	218,973
payable in semiannual	1995	130,867	88,106	218,973
installments of \$109,487	1996	140,500	78,473	218,973
	1997	150,842	68,131	218,973
	1998	161,945	57,028	218,973
	1999	173,865	45,108	218,973
	2000	186,663	32,310	218,973
	2001	200,402	18,571	218,973
	2002	105,667	3,820	109,487
		<u>\$ 1,486,184</u>	<u>\$ 594,060</u>	<u>\$ 2,080,244</u>

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VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF GENERAL FUND REVENUES - BUDGET AND ACTUAL
Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Taxes:		
Property taxes	\$ 1,364,260	\$ 1,385,658
Utility tax	<u>330,000</u>	<u>639,259</u>
	<u>\$ 1,694,260</u>	<u>\$ 2,024,917</u>
Licenses and permits:		
Vehicle licenses	\$ 205,000	\$ 203,172
Liquor licenses	48,000	50,400
Business licenses	175,000	181,476
Dog licenses	300	1,879
Building permits	<u>188,750</u>	<u>148,026</u>
	<u>\$ 617,050</u>	<u>\$ 584,953</u>
Intergovernmental:		
Sales tax	\$ 3,250,000	\$ 3,186,017
Income tax	515,000	667,547
Fire insurance tax	18,000	19,979
Replacement tax	75,000	77,685
Other tax	<u>5,000</u>	<u>5,894</u>
	<u>\$ 3,863,000</u>	<u>\$ 3,957,122</u>
Charges for services:		
Commuter lot and parking meter	\$ 40,000	\$ 33,047
Maps and codes	300	359
Zoning and hearing fees	3,000	2,105
Elevator inspection fees	3,300	3,550
Sign inspection fees	3,500	2,495
Miscellaneous fees	30,000	28,409
Real estate transfer inspection fee	-	4,775
Community service fees	<u>14,480</u>	<u>9,038</u>
	<u>\$ 94,580</u>	<u>\$ 83,778</u>
Fines and forfeits	<u>\$ 195,000</u>	<u>\$ 178,854</u>
Miscellaneous:		
Interest on investments	\$ 200,000	\$ 217,536
Interest on property tax	1,000	6,292
Police and fire training - Reimbursement	90,000	138,646
Other	30,000	53,994
Franchise agreement	114,000	134,888
Rental income	9,000	12,566
Sale of fixed assets	2,500	3,864
NSF checks	<u>500</u>	<u>124</u>
	<u>\$ 447,000</u>	<u>\$ 567,910</u>
Total revenues	<u>\$ 6,910,890</u>	<u>\$ 7,397,534</u>

VILLAGE OF BENSENVILLE, ILLINOIS

SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL

Year Ended April 30, 1992

	1992		Variance
	Budget	Actual	Favorable (Unfavorable)
General government:			
Village board	\$ 41,100	\$ 44,447	\$ (3,347)
Village clerk	79,698	78,869	829
Village treasurer	-	29,363	(29,363)
Zoning board/plan commission	14,105	8,349	5,756
Board of police and fire commissioners	17,200	41,097	(23,897)
Village manager	144,737	151,485	(6,748)
Professional services	141,630	145,333	(3,703)
Total general government	<u>\$ 438,470</u>	<u>\$ 498,943</u>	<u>\$ (60,473)</u>
Finance and administration:			
General accounting	\$ 285,964	\$ 270,281	\$ 15,683
Data processing	57,500	204,547	(147,047)
Total finance and administration	<u>\$ 343,464</u>	<u>\$ 474,828</u>	<u>\$ (131,364)</u>
Police:			
Administration	\$ 316,092	\$ 346,597	\$ (30,505)
Patrol	1,289,276	1,275,794	13,482
Investigations	277,715	245,581	32,134
Communications	226,981	183,195	43,786
Records	103,177	95,178	7,999
Crime prevention	59,295	44,912	14,383
Other	42,183	32,421	9,762
Total police	<u>\$ 2,314,719</u>	<u>\$ 2,223,678</u>	<u>\$ 91,041</u>
Fire:			
Administration	\$ 444,959	\$ 423,321	\$ 21,638
Fire suppression	774,315	722,229	52,086
Fire prevention	263,292	238,235	25,057
Hazardous materials	67,137	50,046	17,091
Total fire	<u>\$ 1,549,703</u>	<u>\$ 1,433,831</u>	<u>\$ 115,872</u>
Building and zoning	<u>\$ 234,640</u>	<u>\$ 251,383</u>	<u>\$ (16,743)</u>
Engineering	<u>\$ 204,853</u>	<u>\$ 197,804</u>	<u>\$ 7,049</u>
Public works:			
Administration	\$ 88,318	\$ 99,964	\$ (11,646)
Street maintenance	721,600	625,316	96,284
Forestry	344,016	334,724	9,292
Traffic control	112,235	104,372	7,863
Snow and ice control	92,976	95,698	(2,722)
Building maintenance	232,480	226,778	5,702
Total public works	<u>\$ 1,591,625</u>	<u>\$ 1,486,852</u>	<u>\$ 104,773</u>
Emergency service disaster Agency	<u>\$ 49,040</u>	<u>\$ 46,436</u>	<u>\$ 2,604</u>
Community services:			
Community programs	\$ 106,811	\$ 103,705	\$ 3,106
Youth commission	86,671	85,894	777
Cable TV/public relations	73,094	72,907	187
Historical society	18,700	9,509	9,191
Senior Citizens	10,500	10,834	(334)
BEPC	24,150	13,652	10,498
Municipal band	16,200	14,911	1,289
Total community services	<u>\$ 336,126</u>	<u>\$ 311,412</u>	<u>\$ 24,714</u>
Other, developer reimbursements	<u>\$ -</u>	<u>\$ 461,256</u>	<u>\$ (461,256)</u>
Total expenditures	<u>\$ 7,062,640</u>	<u>\$ 7,386,423</u>	<u>\$ (323,783)</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
General government:		
Village board:		
Personal services:		
Salaries - Full-time	\$ -	\$ 8,020
Salaries - Part-time	20,400	17,372
	<u>\$ 20,400</u>	<u>\$ 25,392</u>
Commodities:		
Office supplies	\$ -	\$ 200
Books, pamphlets and publications	200	69
Memberships and dues	2,000	939
	<u>\$ 2,200</u>	<u>\$ 1,208</u>
Contractual services:		
Telephone	\$ 1,000	\$ 1,496
Postage/parcel delivery	500	-
Miscellaneous insurance premiums	500	-
Printing, binding and duplicating	500	169
Education, seminars, meetings	2,000	3,517
Transportation and travel	500	209
	<u>\$ 5,000</u>	<u>\$ 5,391</u>
Other, contingencies	\$ 500	\$ 1,393
Programs:		
Awards and honors	\$ 500	\$ 137
Intergovernment program/contributions	12,000	9,949
Special functions	500	977
	<u>\$ 13,000</u>	<u>\$ 11,063</u>
Total Village board	<u>\$ 41,100</u>	<u>\$ 44,447</u>
Village clerk:		
Personal services:		
Salaries - Full-time	\$ 46,244	\$ 48,319
Overtime compensation	800	179
Insurance - Employee	10,654	10,211
	<u>\$ 57,698</u>	<u>\$ 58,709</u>
Commodities:		
Office supplies	\$ 1,000	\$ 1,746
Books, pamphlets and publications	500	20
Memberships and dues	600	125
	<u>\$ 2,100</u>	<u>\$ 1,891</u>
Contractual services:		
Telephone	\$ 1,500	\$ 1,345
Postage/parcel delivery	4,000	15
R & M - Materials and equipment	200	-
Legal notices	1,000	2,566
Printing, binding and duplicating	8,000	11,360
Microfilming/microfiche	500	-
Education, seminars and meetings	1,500	1,598
Transportation and travel	600	400
	<u>\$ 17,300</u>	<u>\$ 17,284</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
General government: (continued)		
Village clerk: (continued)		
Capital outlay, furniture and fixtures	\$ 2,000	\$ 550
Other, contingencies	\$ 300	\$ 115
Programs, special functions	\$ 300	\$ 320
Total Village clerk	\$ 79,698	\$ 78,869
Village treasurer:		
Personal services, salaries - Part-time	\$ -	\$ 29,363
Zoning board/planning commission:		
Personal services, salaries - Part-time	\$ 12,000	\$ 7,205
Commodities:		
Office supplies	\$ 200	\$ 185
Books, pamphlets and publications	105	53
Memberships and dues	100	-
Sign supplies	200	-
	\$ 605	\$ 238
Contractual services:		
Legal notices	\$ 1,000	\$ 762
Education/seminars/meetings	500	144
	\$ 1,500	\$ 906
Total zoning board/planning commission	\$ 14,105	\$ 8,349
Board of police and fire commissioners:		
Personal services, salaries - Part-time	\$ 8,000	\$ 7,454
Commodities:		
Office supplies	\$ 500	\$ 69
Books, pamphlets and publications	200	380
Memberships and dues	200	265
	\$ 900	\$ 714
Contractual services:		
Telephone	\$ 100	\$ 322
Postage/express postage	1,000	835
Printing, binding and duplicating	200	280
Professional services	4,000	28,260
Legal services	500	1,433
Physical examinations	2,000	600
Education, seminars and meetings	300	-
Transportation and travel	200	1,199
	\$ 8,300	\$ 32,929
Total board of police and fire commissioners	\$ 17,200	\$ 41,097

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
General government: (continued)		
Village manager:		
Personal services:		
Salaries - Full-time	\$ 108,514	\$ 118,253
Overtime compensation	400	256
Insurance - Employee	13,523	12,958
Deferred compensation	4,850	5,058
	<u>\$ 127,287</u>	<u>\$ 136,525</u>
Commodities:		
Office supplies	\$ 1,450	\$ 1,449
Books, pamphlets and publications	500	278
Memberships and dues	1,400	1,453
Fuel, gas and oil	-	382
	<u>\$ 3,350</u>	<u>\$ 3,562</u>
Contractual services:		
Telephone	\$ 3,000	\$ 5,251
R & M - Vehicles	-	50
Printing, binding and duplicating	500	631
Professional services	3,000	-
Education, seminars and meetings	4,000	4,414
Transportation and travel	1,400	716
	<u>\$ 11,900</u>	<u>\$ 11,062</u>
Capital outlay, machinery and equipment	<u>\$ 1,000</u>	<u>\$ -</u>
Other, contingencies	<u>\$ 1,000</u>	<u>\$ 336</u>
Programs, special functions	<u>\$ 200</u>	<u>\$ -</u>
Total Village manager	<u>\$ 144,737</u>	<u>\$ 151,485</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
General government: (continued)		
Professional services:		
Personal services:		
Salaries - Full-time	\$ 7,000	\$ 8,552
Salaries - Part-time	21,680	20,312
Overtime compensation	-	119
Insurance - Employee	-	(82)
Deferred compensation	<u>6,000</u>	<u>-</u>
	<u>\$ 34,680</u>	<u>\$ 28,901</u>
Commodities:		
Office supplies	\$ 500	\$ 1,079
Memberships and dues	<u>400</u>	<u>325</u>
	<u>\$ 900</u>	<u>\$ 1,404</u>
Contractual services:		
Telephone	\$ 650	\$ -
Postage/express postage	100	38
Printing, binding and duplicating	100	-
Professional services	30,000	15,539
Legal services	45,000	93,113
Education, seminars and meetings	100	145
Transportation and travel	100	6
Other contractual	<u>-</u>	<u>5,892</u>
	<u>\$ 76,050</u>	<u>\$ 114,733</u>
Other:		
Contingencies	\$ 30,000	\$ 295
Total professional services	<u>\$ 141,630</u>	<u>\$ 145,333</u>
Total general government	<u>\$ 438,470</u>	<u>\$ 498,943</u>
Finance and administration:		
General accounting:		
Personal services:		
Salaries - Full-time	\$ 138,615	\$ 150,979
Salaries - Part-time	20,946	7,344
Overtime compensation	4,000	5,873
Insurance - Employee	<u>18,203</u>	<u>18,384</u>
	<u>\$ 181,764</u>	<u>\$ 182,580</u>
Commodities:		
Office supplies	\$ 13,500	\$ 16,251
Books/pamphlets	500	159
Memberships and dues	<u>1,000</u>	<u>399</u>
	<u>\$ 15,000</u>	<u>\$ 16,809</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Finance and administration: (continued)		
General accounting: (continued)		
Contractual services:		
Telephone	\$ 10,500	\$ 14,093
Water/sewer	1,600	301
Postage/parcel services	11,500	9,656
R & M material and equipment	5,000	-
Maintenance agreements	2,100	329
Printing	3,000	6,829
Microfilming/microfiche	1,500	909
Professional services	500	409
Legal services	-	129
Auditing service	15,500	4,340
Advertising	1,000	930
Computer svc/programs	500	833
Education, seminars and meetings	2,000	1,944
Transportation and travel	1,000	1,001
Other contractual service	2,000	-
	<u>\$ 57,700</u>	<u>\$ 41,703</u>
Capital outlay:		
Furniture and fixtures	\$ 2,000	\$ -
Machinery and equipment	-	26,098
	<u>\$ 2,000</u>	<u>\$ 26,098</u>
Other, contingencies	\$ 25,000	\$ -
Programs, special functions	\$ 4,500	\$ 3,091
Total general accounting	<u>\$ 285,964</u>	<u>\$ 270,281</u>
Data processing:		
Commodities, office supplies	\$ 3,000	\$ 3,884
Contractual services:		
Telephone	\$ -	\$ 1,204
Postage/parcel service	-	6,545
Maintenance agreements	9,000	16,657
Computer services	25,000	12,470
Training materials	1,000	1,412
Other contractual service	5,000	835
	<u>\$ 40,000</u>	<u>\$ 39,123</u>
Capital outlay:		
Machinery and equipment	\$ 12,500	\$ 131,400
Office equipment	-	28,139
	<u>\$ 12,500</u>	<u>\$ 159,539</u>
Other, contingencies	\$ 2,000	\$ 2,001
Total data processing	<u>\$ 57,500</u>	<u>\$ 204,547</u>
Total finance and administration	<u>\$ 343,464</u>	<u>\$ 474,828</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Police:		
Administration:		
Personal services:		
Salaries - Full-time	\$ 131,727	\$ 130,912
Overtime compensation	4,500	4,023
Insurance - Employee	<u>14,809</u>	<u>13,997</u>
	<u>\$ 151,036</u>	<u>\$ 148,932</u>
Commodities:		
Office supplies	\$ 12,500	\$ 16,573
Books, pamphlets and publications	2,550	2,373
Memberships and dues	800	650
Fuel, oil and lubricants	-	2,949
Uniforms and clothing	19,500	24,102
Small tools and equipment	<u>-</u>	<u>431</u>
	<u>\$ 35,350</u>	<u>\$ 47,078</u>
Contractual services:		
Telephone	\$ 17,000	\$ 19,815
Water/sewer	1,300	825
Postage/express postage	4,000	4,132
R & M - Materials/equipment	1,800	2,384
R & M - Communication system	1,000	87
R & M - Buildings	7,200	4,618
Maintenance agreements	24,025	23,721
R & M - Vehicles	2,500	1,295
Printing, binding and duplicating	4,450	4,355
Data processing support	2,000	2,555
Education	4,500	8,863
Physical examinations	1,250	767
Computer services	1,000	160
Communication equipment	-	1,303
Education, seminars and meetings	17,806	34,878
Transportation and travel	2,375	5,861
Cleaning/custodial - Buildings	<u>-</u>	<u>1,960</u>
	<u>\$ 92,206</u>	<u>\$ 117,579</u>
Capital outlay:		
Machinery and equipment	\$ 10,000	\$ 19,178
Vehicles	12,000	11,912
Building and structures	<u>10,000</u>	<u>-</u>
	<u>\$ 32,000</u>	<u>\$ 31,090</u>
Other, contingencies	<u>\$ 5,500</u>	<u>\$ 1,918</u>
Total administration	<u>\$ 316,092</u>	<u>\$ 346,597</u>
Patrol:		
Personal services:		
Salaries - Full-time	\$ 967,796	\$ 964,357
Salaries - Part-time	13,650	10,168
Overtime compensation	79,000	83,915
Shift commander incentive	5,200	5,369
Holiday special pay	25,000	24,549
Insurance - Employee	<u>106,180</u>	<u>85,437</u>
	<u>\$ 1,196,826</u>	<u>\$ 1,173,795</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Police: (continued)		
Patrol: (continued)		
Commodities:		
Motor vehicle supplies	\$ 500	\$ -
Small tools and equipment	<u>250</u>	<u>8</u>
	\$ 750	\$ 8
Contractual services:		
Animal control	\$ -	\$ 5,491
R & M - Buildings	-	589
R & M - Vehicles	-	2,889
Education	5,900	360
Installation of equipment	10,500	9,682
Other contractual service	<u>300</u>	<u>-</u>
	\$ 16,700	\$ 19,011
Capital outlay, vehicles	\$ 75,000	\$ 82,980
Total patrol	<u>\$ 1,289,276</u>	<u>\$ 1,275,794</u>
Investigations:		
Personal services:		
Salaries - Full-time	\$ 204,778	\$ 196,247
Overtime compensation	22,500	22,582
Holiday special pay	24,087	1,178
Insurance - Employee	<u>-</u>	<u>20,084</u>
	\$ 251,365	\$ 240,091
Commodities:		
Office supplies	\$ 3,750	\$ 286
Photo supplies	<u>3,800</u>	<u>2,547</u>
	\$ 7,550	\$ 2,833
Contractual services:		
Telephone	\$ -	\$ 39
Maintenance agreements	-	14
Rental and lease purchase	2,900	1,107
R & M - Vehicles	-	3
Education	500	-
Communication equipment	-	70
Installation of equipment	<u>1,400</u>	<u>1,232</u>
	\$ 4,800	\$ 2,465
Capital outlay, vehicles	\$ 14,000	\$ 144
Other, contingencies	\$ -	\$ 48
Total investigation	<u>\$ 277,715</u>	<u>\$ 245,581</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Police: (continued)		
Communications:		
Personal services:		
Salaries - Full-time	\$ 126,404	\$ 127,740
Salaries - Part-time	11,200	10,513
Overtime compensation	6,000	5,780
Stipends	1,500	-
Holiday special pay	3,100	2,457
Insurance - Employee	<u>18,121</u>	<u>16,694</u>
	\$ 166,325	\$ 163,184
Commodities, office supplies and expense	<u>\$ 2,556</u>	<u>\$ 3,964</u>
Contractual services:		
R & M communication systems	\$ 6,000	\$ 8,709
Maintenance agreements	<u>6,800</u>	<u>7,338</u>
	\$ 12,800	\$ 16,047
Capital outlay:		
Furniture and fixtures	\$ 1,800	\$ -
Machinery and equipment	<u>43,500</u>	<u>-</u>
	\$ 45,300	\$ -
Total communications	<u>\$ 226,981</u>	<u>\$ 183,195</u>
Records:		
Personal services:		
Salaries - Full-time	\$ 67,454	\$ 68,195
Salaries - Part-time	18,550	11,375
Overtime compensation	2,700	2,384
Insurance - Employee	<u>9,023</u>	<u>12,832</u>
	\$ 97,727	\$ 94,786
Contractual services:		
Maintenance agreements	<u>\$ 1,450</u>	<u>\$ 392</u>
Capital outlay, machinery and equipment	<u>\$ 4,000</u>	<u>\$ -</u>
Total records	<u>\$ 103,177</u>	<u>\$ 95,178</u>
Crime prevention:		
Personal services:		
Salaries - Full-time	\$ 34,288	\$ 31,023
Overtime compensation	8,000	6,481
Holiday special pay	500	292
Insurance - Employee	<u>4,485</u>	<u>3,276</u>
	\$ 47,273	\$ 41,072
Commodities:		
Office supplies	\$ 1,745	\$ 1,878
Memberships and dues	<u>200</u>	<u>90</u>
	\$ 1,945	\$ 1,968

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Police: (continued)		
Crime prevention: (continued)		
Contractual services:		
Printing, binding and duplicating	\$ 200	\$ -
Education, seminars and meetings	600	732
Transportation and travel	<u>1,000</u>	<u>1,127</u>
	\$ 1,800	\$ 1,859
Capital outlay, machinery and equipment	<u>\$ 3,395</u>	<u>\$ 13</u>
Programs, prevention education	<u>\$ 4,882</u>	<u>\$ -</u>
Total crime prevention	<u>\$ 59,295</u>	<u>\$ 44,912</u>
Other:		
Personal services:		
Salaries - Full-time	\$ -	\$ 2,702
Salaries - Part-time	<u>20,563</u>	<u>9,021</u>
	\$ 20,563	\$ 11,723
Programs, intergovernmental	<u>\$ 21,620</u>	<u>\$ 20,698</u>
Total other	<u>\$ 42,183</u>	<u>\$ 32,421</u>
Total police	<u>\$ 2,314,719</u>	<u>\$ 2,223,678</u>
Fire:		
Administration:		
Personal services:		
Salaries - Full-time	\$ 171,595	\$ 170,297
Overtime compensation	20,000	15,005
Shift commander incentive	1,720	1,518
Stipends	2,000	500
Holiday special pay	1,300	1,084
Insurance - Employee	<u>16,034</u>	<u>14,780</u>
	\$ 212,649	\$ 203,184
Commodities:		
Office supplies	\$ 525	\$ 340
Books, pamphlets and publications	350	66
Memberships and dues	1,250	982
Fuel, gas and oil	2,200	2,102
Motor vehicle supplies	60	49
Uniforms and clothing	<u>600</u>	<u>499</u>
	\$ 4,985	\$ 4,038

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Fire: (continued)		
Administration: (continued)		
Contractual services:		
Telephone	\$ 9,100	\$ 11,158
Water/sewer	-	231
Electric/gas	3,500	1,774
Postage/express postage	150	148
R & M - Materials and equipment	250	169
R & M - Communication systems	550	203
R & M - Buildings	4,350	2,761
Maintenance agreements	1,575	969
Printing, binding and duplicating	200	135
Education	600	-
Physical examinations	550	208
Education, seminars and meetings	1,900	1,657
Transportation and travel	1,100	1,181
Ambulance services	173,100	172,335
	<u>\$ 196,925</u>	<u>\$ 192,929</u>
Capital outlay:		
Furniture and fixtures	\$ 1,200	\$ 1,183
Machinery and equipment	600	-
Vehicles	22,000	21,927
	<u>\$ 23,800</u>	<u>\$ 23,110</u>
Other, contingencies	\$ 6,500	\$ -
Programs, awards and honors	\$ 100	\$ 60
Total administration	<u>\$ 444,959</u>	<u>\$ 423,321</u>
Fire suppression:		
Personal services:		
Salaries - Full-time	\$ 516,070	\$ 516,795
Salaries - Part-time	22,500	10,614
Salaries - Paid on call	12,000	5,643
Overtime compensation	24,000	19,037
Shift commander incentive	1,820	1,586
Stipends	9,000	7,100
Holiday special pay	14,700	13,576
Insurance - Employee	56,889	60,264
	<u>\$ 656,979</u>	<u>\$ 634,615</u>
Commodities:		
Office supplies	\$ 1,900	\$ 2,060
Books, pamphlets and publications	150	-
Motor vehicle supplies	275	49
Uniforms and clothing	3,950	2,151
Bunker gear	2,500	3,051
Small tools and equipment	3,700	1,428
Photo supplies	100	-
	<u>\$ 12,575</u>	<u>\$ 8,739</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Fire: (continued)		
Fire suppression: (continued)		
Contractual services:		
Postage/express postage	\$ 150	\$ 145
R & M - Materials and equipment	5,500	3,020
R & M - Communication systems	1,800	846
R & M - Buildings	3,900	2,164
Maintenance agreements	250	-
R & M - Vehicles	-	242
Printing, binding and duplicating	375	375
Education	100	-
Physical examinations	3,000	2,070
Computer programming	550	-
Education, seminars and meetings	5,150	1,620
	<u>\$ 20,775</u>	<u>\$ 10,482</u>
Capital outlay:		
Furniture and fixtures	\$ 4,975	\$ 3,575
Machinery and equipment	39,161	40,702
Building and structures	23,700	23,372
	<u>\$ 67,836</u>	<u>\$ 67,649</u>
Other:		
Contingencies	\$ 16,150	\$ 744
Total fire suppression	<u>\$ 774,315</u>	<u>\$ 722,229</u>
Fire prevention:		
Personal services:		
Salaries - Full-time	\$ 182,277	\$ 182,172
Salaries - Part-time	12,000	6,541
Overtime compensation	7,350	3,469
Shift commander incentive	1,720	1,488
Stipends	5,550	3,050
Holiday special pay	4,000	3,252
Insurance - Employee	22,645	21,125
	<u>\$ 235,542</u>	<u>\$ 221,097</u>
Commodities:		
Office supplies	\$ 2,550	\$ 2,650
Books, pamphlets and publications	7,200	5,936
Motor vehicle supplies	100	-
Uniforms and clothing	1,450	924
Small tools and equipment	250	-
Photo supplies	500	7
	<u>\$ 12,050</u>	<u>\$ 9,517</u>
Contractual services:		
Postage/express postage	\$ 775	\$ 205
R & M - Materials and equipment	950	212
R & M - Communication systems	750	113
R & M - Buildings	100	-
Maintenance agreements	525	256
Printing, binding and duplicating	500	497
Education	100	-
Physical examinations	400	211
Computer programming	800	-
Education, seminars and meetings	2,000	578
	<u>\$ 6,900</u>	<u>\$ 2,072</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Fire: (continued)		
Fire prevention: (continued)		
Capital outlay:		
Furniture and fixtures	\$ 4,550	\$ 2,767
Machinery and equipment	3,700	2,445
	<u>\$ 8,250</u>	<u>\$ 5,212</u>
Other, contingencies	\$ -	\$ 75
Programs:		
Awards and honors	\$ 100	\$ -
Special functions	450	262
	<u>\$ 550</u>	<u>\$ 262</u>
Total fire prevention	<u>\$ 263,292</u>	<u>\$ 238,235</u>
Hazardous materials:		
Personal services:		
Salaries - Full-time	\$ 36,082	\$ 35,378
Overtime compensation	1,500	420
Holiday special pay	1,000	952
Insurance - Employee	1,625	1,440
	<u>\$ 40,207</u>	<u>\$ 38,190</u>
Commodities:		
Office supplies	\$ 1,275	\$ 699
Books, pamphlets and publications	100	-
Motor vehicle supplies	150	100
Uniforms and clothing	150	83
Bunker gear	-	1,039
Small tools and equipment	1,300	1,354
Photo supplies	100	-
Bunker gear	950	292
	<u>\$ 4,025</u>	<u>\$ 3,567</u>
Contractual services:		
Postage/express postage	\$ 180	\$ -
R & M - Materials and equipment	1,350	1,017
R & M - Communication systems	750	175
R & M - Buildings	-	91
Maintenance agreements	400	-
Printing, binding and duplication	275	274
Education	1,000	-
Physical examinations	100	-
Computer programming	4,500	2,559
Education, seminars and meetings	4,100	2,060
Cleaning/custodial - Buildings	-	249
	<u>\$ 12,655</u>	<u>\$ 6,425</u>
Capital outlay:		
Furniture and fixtures	\$ 250	\$ -
Machinery and equipment	5,500	1,864
	<u>\$ 5,750</u>	<u>\$ 1,864</u>
Other, contingencies	\$ 4,500	\$ -
Total hazardous materials	<u>\$ 67,137</u>	<u>\$ 50,046</u>
Total fire	<u>\$ 1,549,703</u>	<u>\$ 1,433,831</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Building and zoning:		
Personal services:		
Salaries - Full-time	\$ 159,976	\$ 173,873
Salaries - Part-time	22,264	18,520
Overtime compensation	7,500	12,220
Insurance - Employee	<u>21,017</u>	<u>19,523</u>
	<u>\$ 210,757</u>	<u>\$ 224,136</u>
Commodities:		
Office supplies	\$ 2,250	\$ 3,595
Books, pamphlets and publications	1,000	336
Membership and dues	375	513
Fuel, oil and lubricants	-	353
Photo supplies	<u>700</u>	<u>793</u>
	<u>\$ 4,325</u>	<u>\$ 5,590</u>
Contractual services:		
Telephone	\$ 3,500	\$ 4,371
Postage/express postage	100	-
R & M - Communications	100	-
Maintenance agreements	1,608	1,630
Printing, binding and duplicating	3,000	2,581
Advertising	-	1,241
Communication equipment	-	315
Education, seminars and meetings	2,800	4,126
Transportation and travel	1,500	735
Other contractual service	<u>2,000</u>	<u>2,512</u>
	<u>\$ 14,608</u>	<u>\$ 17,511</u>
Capital outlay:		
Furniture and fixtures	\$ 3,000	\$ 2,482
Machine and equipment	<u>1,950</u>	<u>1,664</u>
	<u>\$ 4,950</u>	<u>\$ 4,146</u>
Total building and zoning	<u>\$ 234,640</u>	<u>\$ 251,383</u>
Engineering:		
Personal services:		
Salaries - Full-time	\$ 160,606	\$ 167,727
Overtime compensation	1,000	1,827
Insurance - Employee	<u>17,097</u>	<u>16,137</u>
	<u>\$ 178,703</u>	<u>\$ 185,691</u>
Commodities:		
Supplies	\$ 5,000	\$ 1,860
Books, pamphlets and publications	300	265
Dues and memberships	1,000	745
Fuel, oil and lubricants	-	111
Photo supplies	<u>-</u>	<u>20</u>
	<u>\$ 6,300</u>	<u>\$ 3,001</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Engineering: (continued)		
Contractual services:		
Telephone	\$ 1,900	\$ 2,607
Postage/express postage	100	26
R & M - Materials and equipment	200	99
R & M - Communications	500	-
R & M - Building/structure	-	13
Maintenance agreements	1,900	1,059
R & M - Vehicles	300	305
Printing, binding and duplicating	200	165
Education	1,500	-
Engineering services	5,000	-
Advertising services	600	-
Education	750	429
Transportation and travel	1,000	-
Other contractual service	5,000	3,493
	<u>\$ 18,950</u>	<u>\$ 8,196</u>
Capital outlay, furniture and fixtures	<u>\$ 900</u>	<u>\$ 916</u>
Total engineering	<u>\$ 204,853</u>	<u>\$ 197,804</u>
Public works:		
Administration:		
Personal services:		
Salaries - Full-time	\$ 54,754	\$ 57,730
Overtime compensation	400	627
Insurance - Employee	7,864	9,374
	<u>\$ 63,018</u>	<u>\$ 67,731</u>
Commodities:		
Office supplies	\$ 1,100	\$ 1,663
Books, pamphlets and publications	300	251
Memberships and dues	1,000	712
Fuel, oil and lubricants	-	1,973
Street light supplies	-	915
	<u>\$ 2,400</u>	<u>\$ 5,514</u>
Contractual services:		
Telephone	\$ 1,500	\$ 7,453
Electric/gas	-	11,613
Postage/express postage	-	16
R & M - Materials and equipment	2,200	2
R & M - Communication systems	200	95
Legal notices	100	-
Printing, binding and duplicating	250	-
Professional services	6,000	1,312
Physical examinations	950	230
Computer services	4,000	-
Education, seminars and meetings	1,000	1,646
Transportation and travel	1,500	1,353
Other contractual service	1,000	353
	<u>\$ 18,700</u>	<u>\$ 24,073</u>
Capital outlay:		
Furniture and fixtures	\$ 437	\$ 337
Machinery and equipment	2,763	2,158
	<u>\$ 3,200</u>	<u>\$ 2,495</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Public works: (continued)		
Administration: (continued)		
Other, contingencies	\$ 1,000	\$ 151
Total administration	<u>\$ 88,318</u>	<u>\$ 99,964</u>
Street maintenance:		
Personal services:		
Salaries - Full-time	\$ 238,298	\$ 207,553
Overtime compensation	35,600	45,221
Crew chief incentive	2,200	-
Insurance - Employee	29,157	22,058
	<u>\$ 305,255</u>	<u>\$ 274,832</u>
Commodities:		
Office supplies	\$ 3,200	\$ 3,448
Memberships and dues	100	50
Fuel, oil and lubricants	-	778
Uniforms and clothing	850	1,373
Small tools and equipment	2,650	1,693
Paint	-	454
Gravel/asphalt	77,000	62,753
Drainage material	20,000	16,447
Street light supplies	29,000	18,554
	<u>\$ 132,800</u>	<u>\$ 105,550</u>
Contractual services:		
Telephone	\$ 500	\$ 7,552
Electric/gas	105,550	88,201
Postage/express postage	500	16
R & M - Materials and equipment	8,155	4,674
R & M - Communication systems	900	741
Maintenance agreements	175	78
R & M - Pavement	14,700	2,843
Legal notices	-	159
Rental and lease purchase	9,445	379
R & M vehicles	-	159
Professional services	1,800	172
Physical examinations	850	1,076
Education, seminars and meetings	800	1,984
Other contractual services	25,250	23,413
Disposal charges	28,000	30,163
	<u>\$ 196,625</u>	<u>\$ 161,610</u>
Capital outlay, machinery and equipment	<u>\$ 81,420</u>	<u>\$ 80,781</u>
Other, contingencies	<u>\$ 5,500</u>	<u>\$ 2,543</u>
Total street maintenance	<u>\$ 721,600</u>	<u>\$ 625,316</u>
Forestry:		
Personal services:		
Salaries - Full-time	\$ 151,463	\$ 152,370
Salaries - Part-time	-	527
Overtime compensation	30,300	39,641
Crew chief incentive	1,200	-
Insurance - Employee	11,888	11,399
	<u>\$ 194,851</u>	<u>\$ 203,937</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Public works: (continued)		
Forestry: (continued)		
Commodities:		
Office supplies	\$ 1,715	\$ 1,248
Books, pamphlets and publications	210	111
Memberships and dues	400	165
Fuel, oil and lubricants	-	665
Uniforms and clothing	1,200	1,501
Small tools and equipment	2,100	4,509
Chemicals	1,100	1,284
	<u>\$ 6,725</u>	<u>\$ 9,483</u>
Contractual services:		
Telephone	\$ 750	\$ 273
Electric/gas	-	755
R & M - Materials and equipment	7,500	8,438
R & M - Communication systems	500	529
Maintenance agreements	5,500	594
R & M - Row	30,175	13,134
Legal notices	-	797
Printing, binding and duplicating	100	-
Professional services	1,500	667
Physical examinations	600	351
Education, seminars and meetings	1,000	795
Other contractual services	41,000	56,308
Disposal charges	31,750	17,690
	<u>\$ 120,375</u>	<u>\$ 100,331</u>
Capital outlay:		
Furniture and fixtures	\$ 150	\$ -
Machinery and equipment	21,810	20,879
	<u>\$ 21,960</u>	<u>\$ 20,879</u>
Other, contingencies	\$ 105	\$ 94
Total forestry	<u>\$ 344,016</u>	<u>\$ 334,724</u>
Traffic control:		
Personal services:		
Salaries - Full-time	\$ 52,145	\$ 54,598
Overtime compensation	5,100	5,367
Insurance - Employee	5,905	5,441
	<u>\$ 63,150</u>	<u>\$ 65,406</u>
Commodities:		
Office supplies	\$ 400	\$ 392
Sign supplies	9,000	8,783
Uniforms and clothing	400	-
Small tools and equipment	200	47
Paint	4,500	3,330
Traffic safety materials	-	746
	<u>\$ 14,500</u>	<u>\$ 13,298</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Public works: (continued)		
Traffic control: (continued)		
Contractual services:		
R & M - Materials and equipment	\$ 1,000	\$ 589
R & M - Communication systems	160	-
R & M - Traffic signals	16,500	20,901
Rental and lease purchase	2,000	866
Professional services	325	-
Physical examinations	600	-
Education, seminars and meetings	500	-
Other contractual services	8,500	3,241
	<u>\$ 29,585</u>	<u>\$ 25,597</u>
Capital outlay, improvements	\$ 4,500	\$ -
Other, contingencies	\$ 500	\$ 71
Total traffic control	<u>\$ 112,235</u>	<u>\$ 104,372</u>
Snow and ice control:		
Personal services:		
Salaries - Full-time	\$ 41,816	\$ 56,857
Overtime compensation	6,500	10,465
Insurance - Employee	4,985	4,957
	<u>\$ 53,301</u>	<u>\$ 72,279</u>
Commodities:		
Uniforms and clothing	\$ 300	\$ 25
Small tools and equipment	300	37
Salt and cinders	25,000	11,866
Other	-	5,911
Chemicals	1,000	-
	<u>\$ 26,600</u>	<u>\$ 17,839</u>
Contractual services:		
R & M - Materials and equipment	\$ 5,500	\$ 3,893
R & M - Communication systems	300	173
Printing, binding and duplicating	150	14
Professional services	325	-
Physical examinations	550	-
Other contractual service	5,250	1,500
	<u>\$ 12,075</u>	<u>\$ 5,580</u>
Other, contingencies	\$ 1,000	\$ -
Total snow and ice control	<u>\$ 92,976</u>	<u>\$ 95,698</u>
Building maintenance:		
Personal services:		
Salaries - Full-time	\$ 52,228	\$ 56,147
Salaries - Part-time	-	74
Overtime compensation	14,600	21,394
Insurance - Employee	6,807	6,357
	<u>\$ 73,635</u>	<u>\$ 83,972</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Public works: (continued)		
Building maintenance: (continued)		
Commodities:		
Office supplies	\$ 15,500	\$ 15,191
Books, pamphlets and publications	150	260
Memberships and dues	100	150
Fuel, oil and lubricants	-	197
Uniforms and clothing	400	414
Small tools and equipment	<u>3,000</u>	<u>4,927</u>
	<u>\$ 19,150</u>	<u>\$ 21,139</u>
Contractual services:		
Telephone	\$ -	\$ 347
Electric/gas	1,150	532
R & M - Materials and equipment	8,150	8,262
R & M - Communication systems	300	95
R & M - Buildings	20,000	30,551
Maintenance agreements	1,100	728
Legal notices	-	39
Rental and lease purchase	600	321
Printing, binding and duplicating	125	-
Professional services	31,000	26,757
Physical examinations	520	74
Education, seminars and meetings	1,300	642
Cleaning/custodial - Building	-	1,860
Other contractual service	<u>13,000</u>	<u>10,525</u>
	<u>\$ 77,245</u>	<u>\$ 80,733</u>
Capital outlay:		
Furniture and fixtures	\$ 1,250	\$ 833
Machinery and equipment	11,300	6,375
Improvements	16,400	11,808
Buildings and structures	<u>31,500</u>	<u>20,629</u>
	<u>\$ 60,450</u>	<u>\$ 39,645</u>
Other, contingencies	<u>\$ 2,000</u>	<u>\$ 1,289</u>
Total building maintenance	<u>\$ 232,480</u>	<u>\$ 226,778</u>
Total public works	<u>\$ 1,591,625</u>	<u>\$ 1,486,852</u>
E.S.D.A.:		
Personal services:		
Salaries - Full-time	<u>\$ 4,800</u>	<u>\$ 5,609</u>
Commodities:		
Office supplies	\$ 4,725	\$ 3,849
Books, pamphlets and publications	3,570	2,001
Memberships and dues	370	330
Fuel, oil and lubricants	-	68
Motor vehicle supplies	370	995
Uniforms and clothing	1,050	867
Small tools and equipment	<u>580</u>	<u>185</u>
	<u>\$ 10,665</u>	<u>\$ 8,295</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
E.S.D.A.: (continued)		
Contractual services:		
Telephone	\$ 1,365	\$ 2,220
Postage/express postage	175	-
R & M - Materials and equipment	1,575	2,589
R & M - Communications	1,970	5,023
Rental and lease purchase	150	-
R & M - Vehicles	-	1,597
Printing, binding and duplicating	2,210	-
Education, seminars and meetings	630	741
Transportation and travel	265	182
	<u>\$ 8,340</u>	<u>\$ 12,352</u>
Capital outlay:		
Machinery and equipment	\$ 24,000	\$ 17,840
Other, contingencies	\$ 500	\$ 1,866
Programs:		
Programs	\$ -	\$ 256
Special functions	735	218
	<u>\$ 735</u>	<u>\$ 474</u>
Total E.S.D.A.	<u>\$ 49,040</u>	<u>\$ 46,436</u>
Community services:		
Community programs:		
Personal services:		
Salaries - Full-time	\$ 41,082	\$ 40,663
Overtime compensation	650	736
Insurance - Employee	4,924	4,609
	<u>\$ 46,656</u>	<u>\$ 46,008</u>
Commodities:		
Office supplies	\$ 1,100	\$ 1,021
Photo supplies	-	9
	<u>\$ 1,100</u>	<u>\$ 1,030</u>
Contractual services:		
Telephone	\$ 2,500	\$ 3,939
Electricity/gas	2,200	1,897
Postage/express postage	100	59
Buildings/grounds	1,600	964
Printing, binding and duplicating	600	595
Professional services	750	-
Transportation/travel	300	885
Other contractual service	200	107
	<u>\$ 8,250</u>	<u>\$ 8,446</u>
Capital outlay, machinery and equipment	\$ 300	\$ -
Other, contingencies	\$ 1,000	\$ 209

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Community services: (continued)		
Community programs: (continued)		
Programs:		
Programs	\$ 875	\$ 328
Holiday decoration/replacement	6,750	10,452
Newsletter	20,380	18,245
Volunteer recognition	150	-
Intergovernmental contributions	21,000	18,621
Special functions	350	366
	<u>\$ 49,505</u>	<u>\$ 48,012</u>
Total community programs	<u>\$ 106,811</u>	<u>\$ 103,705</u>
Youth commission:		
Personal services:		
Salaries - Full-time	\$ 54,472	\$ 53,729
Overtime compensation	2,000	2,613
Insurance - Employee	6,999	9,941
	<u>\$ 63,471</u>	<u>\$ 66,283</u>
Commodities:		
Office supplies	\$ 675	\$ 640
Dues and subscriptions	225	74
	<u>\$ 900</u>	<u>\$ 714</u>
Contractual services:		
Electricity/gas	\$ 4,750	\$ 4,607
Postage/express postage	425	105
Cleaning/custodial - Buildings	500	412
Buildings/grounds	2,675	933
Printing, binding and duplicating	500	-
Professional services	1,000	290
Advertising	200	-
Transportation/travel	700	1,059
Cleaning/custodial - Buildings	-	175
Other contractual service	8,775	7,860
	<u>\$ 19,525</u>	<u>\$ 15,441</u>
Other, contingencies	<u>\$ 250</u>	<u>\$ 599</u>
Programs:		
Programs	\$ 2,275	\$ 2,563
Volunteer recognition	100	50
Special functions	150	244
	<u>\$ 2,525</u>	<u>\$ 2,857</u>
Total youth commission	<u>\$ 86,671</u>	<u>\$ 85,894</u>
Cable TV/public relations:		
Personal services:		
Salaries - Full-time	\$ 15,507	\$ 16,161
Overtime compensation	200	168
Insurance - Employee	1,787	1,609
	<u>\$ 17,494</u>	<u>\$ 17,938</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Community services: (continued)		
Cable TV/public relations:		
Commodities:		
Office supplies	\$ 4,000	\$ 3,585
Dues and subscriptions	525	645
Small tools and equipment	3,400	8,410
Photo supplies	100	26
	<u>\$ 8,025</u>	<u>\$ 12,666</u>
Contractual services:		
Telephone	\$ 900	\$ 552
Electricity/gas	2,300	1,065
Postage/express postage	250	295
R & M - Materials and equipment	600	729
Buildings/grounds	800	621
Printing, binding and duplicating	200	-
Advertising	150	-
Transportation/travel	1,800	1,537
Other contractual service	39,000	36,300
	<u>\$ 46,000</u>	<u>\$ 41,099</u>
Capital outlay:		
Machinery and equipment	\$ 300	\$ -
Programs:		
Volunteer recognition	\$ 975	\$ 522
Special functions	300	682
	<u>\$ 1,275</u>	<u>\$ 1,204</u>
Total cable TV/public relations	<u>\$ 73,094</u>	<u>\$ 72,907</u>
Historical society:		
Commodities:		
Office supplies	\$ 500	\$ 36
Dues and subscriptions	-	30
Total commodities	<u>\$ 500</u>	<u>\$ 66</u>
Contractual services:		
Cleaning/custodial - Buildings	\$ 2,500	\$ 2,837
Printing, binding and duplicating	200	152
Other contractual service	14,500	6,197
Total contractual services	<u>\$ 17,200</u>	<u>\$ 9,186</u>
Programs:		
Volunteer recognition	\$ 300	\$ 92
Special functions	700	150
Total programs	<u>\$ 1,000</u>	<u>\$ 242</u>
Programs, special functions	<u>\$ -</u>	<u>\$ 15</u>
Total historical society	<u>\$ 18,700</u>	<u>\$ 9,509</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Community services: (continued)		
Senior citizens:		
Programs:		
Programs	\$ -	\$ 1,101
Intergovernmental contributions	2,550	1,656
Special functions	<u>7,950</u>	<u>8,077</u>
Total senior citizens	<u>\$ 10,500</u>	<u>\$ 10,834</u>
BEPC:		
Personal services:		
Overtime compensation	\$ 850	\$ 192
Insurance - Employee	<u>-</u>	<u>13</u>
	<u>\$ 850</u>	<u>\$ 205</u>
Commodities:		
Office supplies	\$ 200	\$ -
Dues and subscriptions	<u>17,600</u>	<u>13,326</u>
	<u>\$ 17,800</u>	<u>\$ 13,326</u>
Contractual services:		
Postage/express postage	\$ 150	\$ -
Printing, binding and duplicating	750	-
Seminars, meetings and miscellaneous	850	8
Transportation/travel	<u>3,050</u>	<u>-</u>
	<u>\$ 4,800</u>	<u>\$ 8</u>
Programs:		
Volunteer recognition	\$ 200	\$ 10
Special functions	<u>500</u>	<u>103</u>
	<u>\$ 700</u>	<u>\$ 113</u>
Total BEPC	<u>\$ 24,150</u>	<u>\$ 13,652</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL
 April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Community services: (continued)		
Municipal band:		
Contractual services:		
Postage/express postage	\$ 50	\$ -
R & M - Materials and equipment	750	-
Rental and lease purchase	525	401
Printing, binding and duplicating	150	-
Professional services	<u>12,225</u>	<u>12,165</u>
	<u>\$ 13,700</u>	<u>\$ 12,566</u>
Programs:		
Intergovernmental contributions	\$ 2,000	\$ 2,000
Special functions	<u>500</u>	<u>345</u>
	<u>\$ 2,500</u>	<u>\$ 2,345</u>
 Total municipal bond	 <u>\$ 16,200</u>	 <u>\$ 14,911</u>
 Total community services	 <u>\$ 336,126</u>	 <u>\$ 311,412</u>
 Other, developer reimbursements	 <u>\$ -</u>	 <u>\$ 461,256</u>
 Total general fund expenditures	 <u>\$ 7,062,640</u>	 <u>\$ 7,386,423</u>

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
DIAL-A-BUS FUND

April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Dial-A-Bus:		
Personal services:		
Salaries - Full-time	\$ 97,053	\$ 116,930
Salaries - Part-time	45,000	26,421
Overtime compensation	2,800	4,495
IMRF contributions	18,528	-
Insurance - Employee	-	17,428
IMRF contributions	12,000	13,190
Social security ER contributions	10,544	8,912
Medicare ER contributions	-	2,084
	<u>\$ 185,925</u>	<u>\$ 189,460</u>
Commodities:		
Supplies	\$ 575	\$ 505
Fuel, gas and oil	12,250	11,490
Uniforms and clothing	100	-
Small tools and equipment	255	-
	<u>\$ 13,180</u>	<u>\$ 11,995</u>
Contractual services:		
Telephone	\$ 4,300	\$ 4,444
Postage/parcel service	100	39
R & M communications	100	1,526
Copier agreements	2,390	563
Rental and lease purchases	5,425	4,505
R & M vehicles	18,900	40,416
Printing, binding and duplicating	525	443
Education	150	-
Physicals	1,500	783
Transportation and travel	350	351
Cleaning/custodial - Buildings	-	830
Other contractual service	500	410
	<u>\$ 34,240</u>	<u>\$ 54,310</u>
Capital outlay:		
Machinery and equipment	\$ 800	\$ -
Furniture and fixtures	1,000	-
	<u>\$ 1,800</u>	<u>\$ -</u>
Other, contingencies	\$ 1,000	\$ 321
Total dial-a-bus	<u>\$ 236,145</u>	<u>\$ 256,086</u>

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
LIABILITY INSURANCE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Liability insurance:		
Personal services:		
Salaries - Full-time	\$ 13,482	\$ 14,692
Overtime compensation	-	86
Insurance - Employee	2,672	4,332
IMRF contribution	1,275	-
Social security ER contributions	1,100	-
	<u>\$ 18,529</u>	<u>\$ 19,110</u>
Commodities:		
Books, pamphlets and publications	\$ 100	\$ -
Dues and membership	100	-
	<u>\$ 200</u>	<u>\$ -</u>
Commodities:		
Telephone	\$ 100	\$ -
Postage/express postage	100	-
Insurance - Operating	195,676	217,313
Printing, binding and duplicating	100	-
Legal services	5,000	4,370
Seminars, meetings and miscellaneous	100	-
	<u>\$ 201,076</u>	<u>\$ 221,683</u>
Other, contingencies	<u>\$ 1,000</u>	<u>\$ 5,507</u>
 Total liability insurance	 <u>\$ 220,805</u>	 <u>\$ 246,300</u>

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
WORKERS' COMPENSATION INSURANCE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Workers' compensation:		
Personal services:		
Salaries - Full-time	\$ 13,482	\$ 14,692
Overtime compensation	-	86
Insurance - Employee	97,770	149,432
IMRF contribution	1,275	-
Social security ER contributions	<u>1,100</u>	<u>-</u>
	<u>\$ 113,627</u>	<u>\$ 164,210</u>
Commodities:		
Books, pamphlets and publications	\$ 100	\$ -
Dues and membership	<u>100</u>	<u>-</u>
	<u>\$ 200</u>	<u>\$ -</u>
Contractual services:		
Telephone	\$ 100	\$ -
Insurance - Operating	-	18,950
Printing, binding and duplicating	100	-
Legal services	2,500	-
Seminars, meetings and miscellaneous	<u>300</u>	<u>-</u>
	<u>\$ 3,000</u>	<u>\$ 18,950</u>
Other, contingencies	<u>\$ 500</u>	<u>\$ -</u>
Total workers' compensation	<u>\$ 117,327</u>	<u>\$ 183,160</u>

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Capital projects:		
Contractual services:		
Professional services	\$ 200,000	\$ 29,920
Engineering services	<u>-</u>	<u>319,313</u>
	<u>\$ 200,000</u>	<u>\$ 349,233</u>
Capital outlay:		
Furniture and fixtures	\$ -	\$ 455
Right-of-way	-	22,354
Improvements	-	4,213
Land acquisition	-	179,015
Building and structures	92,000	88,569
Improvements	87,000	513,466
Infrastructure	<u>1,531,500</u>	<u>202,701</u>
	<u>\$ 1,710,500</u>	<u>\$ 1,010,773</u>
 Total capital projects	 <u>\$ 1,910,500</u>	 <u>\$ 1,360,006</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Water administration:		
Personal services:		
Salaries - Full-time	\$ 49,445	\$ 55,358
Salaries - Part-time	6,750	2,012
Overtime compensation	3,500	3,862
Insurance - Employee	33,161	8,716
IMRF contribution	4,200	5,972
Social security ER contribution	3,700	3,743
Medicare ER contribution	-	875
	<u>\$ 100,756</u>	<u>\$ 80,538</u>
Commodities:		
Office supplies and expense	\$ 3,500	\$ 2,873
Dues and membership	250	135
Motor vehicle supplies	-	149
Water main parts	-	1,080
	<u>\$ 3,750</u>	<u>\$ 4,237</u>
Contractual services:		
Telephone	\$ 5,800	\$ 3,957
Electric/natural gas	-	705
Postage/parcel service	3,000	5,732
Insurance - Operating	28,000	72,566
R & M material and equipment	-	333
R & M building/structures	1,500	747
Maintenance agreements	1,750	2,064
Legal notices	-	25
R & M vehicles	-	13
Printing	3,000	5,068
Professional services	5,100	3,280
Legal services	10,000	8,430
Auditing services	3,750	7,842
Advertising/physicals	500	950
Computer services/programs	6,500	3,505
Education	500	135
Transportation/travel	300	-
DuPage water commission fixed expense	615,000	596,404
DuPage water commission water purchases	-	107,591
Other contractual service	5,000	6,340
	<u>\$ 689,700</u>	<u>\$ 825,687</u>
Capital outlay:		
Machinery and equipment	\$ 8,200	\$ 4,547
Improvements	-	223
Buildings and structures	23,850	15,949
	<u>\$ 32,050</u>	<u>\$ 20,719</u>
Other, contingencies	<u>\$ 30,000</u>	<u>\$ 3,600</u>
Depreciation	<u>\$ -</u>	<u>\$ 671,533</u>
Total water administration	<u>\$ 856,256</u>	<u>\$ 1,606,314</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Customer service:		
Personal services:		
Salaries - Full-time	\$ 147,212	\$ 53,202
Salaries - Part-time	-	1,202
Overtime compensation	21,100	19,853
Insurance - Employee	9,044	4,333
IMRF contribution	5,000	4,407
Social security ER contribution	4,250	3,889
Medicare ER contribution	-	259
	<u>\$ 186,606</u>	<u>\$ 87,145</u>
Commodities:		
Office supplies and expense	\$ 3,800	\$ 3,784
Books, pamphlets and publications	200	442
Dues and membership	200	30
Fuel, gas and oil	4,000	4,316
Uniforms	450	566
Small tools and equipment	500	255
Photo supplies	330	44
Water meters	56,700	17,891
Chemicals	300	240
Water mains	-	2,067
	<u>\$ 66,480</u>	<u>\$ 29,635</u>
Contractual services:		
Telephone	\$ 400	\$ 115
Electric/natural gas	-	283
R & M material and equipment	500	80
R & M communication systems	330	308
Maintenance agreements	125	-
R & M vehicles	2,033	1,265
Printing	100	531
Professional services	21,000	28,577
Advertising/physicals	600	251
Education	1,800	821
Transportation/travel	100	-
Laboratory testing	150	-
	<u>\$ 27,138</u>	<u>\$ 32,231</u>
Capital outlay:		
Furniture and fixtures	\$ 215	\$ 573
Machinery and equipment	8,000	696
	<u>\$ 8,215</u>	<u>\$ 1,269</u>
 Total customer service	 <u>\$ 288,439</u>	 <u>\$ 150,280</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Water distribution:		
Personal services:		
Salaries - Full-time	\$ 8,571	\$ 116,036
Salaries - Part-time	-	1,219
Overtime compensation	42,100	51,252
Crew chief incentive	400	453
Insurance - Employee	18,626	18,878
IMRF contribution	9,461	16,561
Social security ER contribution	8,175	10,605
Medicare ER contribution	-	2,490
	<u>\$ 87,333</u>	<u>\$ 217,494</u>
Commodities:		
Office supplies and expense	\$ 3,050	\$ 2,651
Books, pamphlets and publications	200	-
Dues and membership	200	-
Fuel, gas and oil	-	683
Uniforms	400	510
Small tools and equipment	3,000	3,019
Photo supplies	100	44
Water main parts	29,100	27,620
Paint	1,300	-
Gravel	6,600	13,296
Water main parts	-	1,492
	<u>\$ 43,950</u>	<u>\$ 49,315</u>
Contractual services:		
Telephone	\$ 500	\$ 115
Electric/natural gas	-	344
Postage/parcel service	-	568
R & M material and equipment	2,500	2,367
R & M communication systems	400	917
Maintenance agreements	200	-
R & M - Pavement	1,100	2,499
R & M - Treatment plant equipment	4,800	4,892
Rental and lease purchase	500	793
R & M vehicles	2,633	2,763
Professional services	5,400	3,788
Advertising/physicals	900	140
Education	1,400	1,090
Laboratory testing	400	-
Other contractual service	12,500	4,117
Disposal charges	500	-
	<u>\$ 33,733</u>	<u>\$ 24,393</u>
Capital outlay:		
Furniture and fixtures	\$ 215	\$ 249
Machinery and equipment	2,000	429
	<u>\$ 2,215</u>	<u>\$ 678</u>
Total water distribution	<u>\$ 167,231</u>	<u>\$ 291,880</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Water production:		
Personal services:		
Salaries - Full-time	\$ 40,892	\$ 28,541
Salaries - Part-time	-	214
Overtime compensation	13,000	11,184
Insurance - Employee	6,364	4,052
IMRF contribution	3,575	3,709
Social security ER contribution	3,089	2,417
Medicare ER contribution	-	196
	<u>\$ 66,920</u>	<u>\$ 50,313</u>
Commodities:		
Office supplies and expense	\$ 2,000	\$ 2,171
Books, pamphlets and publications	200	-
Dues and membership	100	96
Fuel, gas and oil	3,700	4,536
Uniforms	550	364
Small tools and equipment	500	546
Photo supplies	100	44
Paint	400	514
Chemicals	5,000	5,370
	<u>\$ 12,550</u>	<u>\$ 13,641</u>
Contractual services:		
Telephone	\$ 400	\$ 669
Water/sewer	-	129
Electric/natural gas	500,420	596,397
R & M material and equipment	29,500	19,786
R & M communication systems	500	190
Maintenance agreements	125	-
Legal notices	200	-
Rental and lease purchase	500	855
R & M vehicles	2,534	1,985
Professional services	600	210
Advertising/physicals	350	21
Education	1,000	514
Laboratory testing	1,000	1,575
Other contractual service	27,000	9,481
	<u>\$ 564,129</u>	<u>\$ 631,812</u>
Capital outlay:		
Furniture and fixtures	\$ 215	\$ 227
Machinery and equipment	2,000	221
Improvements	44,000	48,331
Buildings and structures	1,600	856
Improvements	-	1,786
	<u>\$ 47,815</u>	<u>\$ 51,421</u>
Total water production	<u>\$ 691,414</u>	<u>\$ 747,187</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Wastewater administration:		
Personal services:		
Salaries - Full-time	\$ 45,025	\$ 44,803
Salaries - Part-time	6,750	1,744
Overtime compensation	3,500	1,175
IMRF contribution	32,826	-
Insurance - Employee	-	7,809
IMRF contribution	3,732	4,390
Social security ER contributions	3,225	2,746
Medicare ER contributions	-	642
	<u>\$ 95,058</u>	<u>\$ 63,309</u>
Commodities:		
Office supplies and expense	\$ 4,000	\$ 679
Books, pamphlets and publications	-	469
Dues and membership	250	50
Postage, express and delivery	-	377
	<u>\$ 4,250</u>	<u>\$ 1,575</u>
Contractual services:		
Telephone	\$ 7,500	\$ 5,778
Electric/natural gas	-	6,640
Postage/parcel service	3,500	4,168
Insurance - Operating	22,000	-
R & M Building/structures	5,000	5,886
Maintenance agreements	1,750	-
Rental and lease purchase	-	142
Printing	3,500	3,130
Professional services	3,100	1,771
Legal services	18,000	8,080
Auditing services	3,750	-
Advertising/physicals	500	91
Computer services/programs	6,500	3,508
Education	500	135
Transportation/travel	300	147
Other contractual service	5,000	8,359
	<u>\$ 80,900</u>	<u>\$ 47,835</u>
Capital outlay:		
Machinery and equipment	\$ 10,900	\$ 2,237
Improvements	6,800	-
Buildings and structures	3,000	3,126
	<u>\$ 20,700</u>	<u>\$ 5,363</u>
Total wastewater administration	<u>\$ 200,908</u>	<u>\$ 118,082</u>

VILLAGE OF BENSENVILLE, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Wastewater collection:		
Personal services:		
Salaries - Full-time	\$ 105,770	\$ 116,698
Overtime compensation	16,000	34,050
Crew chief incentive	1,000	-
Insurance - Employee	15,344	15,337
IMRF contribution	9,247	13,898
Social security ER contribution	7,990	9,089
Medicare ER contribution	-	722
	<u>\$ 155,351</u>	<u>\$ 189,794</u>
Commodities:		
Office supplies and expense	\$ 6,250	\$ 11,026
Dues and membership	200	-
Fuel, gas and oil	7,000	6,482
Motor vehicle supplies	1,500	104
Uniforms	750	929
Small tools and equipment	500	4,293
Photo supplies	300	399
Paint	500	157
Chemicals	9,500	2,490
Drainage materials	10,000	1,497
	<u>\$ 36,500</u>	<u>\$ 27,377</u>
Contractual services:		
Telephone	\$ 1,500	\$ 2,297
Electric/natural gas	10,000	1,602
R & M material and equipment	30,000	15,939
R & M communication systems	300	389
R & M treatment plant equipment	4,000	3,066
Advertising	-	48
Legal notices	-	7
Rental and lease purchase	15,500	1,738
R & M vehicles	9,000	8,160
Professional services	13,000	21,194
Engineering services	500	13,250
Advertising/physicals	550	30
Computer services/programs	1,500	-
Education	500	24
Transportation/travel	-	17
Other contractual service	30,000	30,730
	<u>\$ 116,350</u>	<u>\$ 98,491</u>
Capital outlay:		
Machinery and equipment	\$ 32,850	\$ 33,075
Improvements	50,000	-
Buildings and structures	2,500	799
	<u>\$ 85,350</u>	<u>\$ 33,874</u>
Other, contingencies	<u>\$ 1,000</u>	<u>\$ -</u>
Total wastewater collection	<u>\$ 394,551</u>	<u>\$ 349,536</u>

VILLAGE OF BENSENVILLE, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Wastewater treatment:		
Personal services:		
Salaries - Full-time	\$ 236,989	\$ 214,035
Salaries - Part-time	13,000	9,744
Overtime compensation	36,100	66,385
Crew chief incentive	1,000	-
Insurance - Employee	41,475	33,862
IMRF contribution	17,765	27,052
Social security ER contribution	17,321	17,556
Medicare ER contribution	-	1,330
	<u>\$ 363,650</u>	<u>\$ 369,964</u>
Commodities:		
Office supplies and expense	\$ 10,000	\$ 16,720
Books, pamphlets and publications	200	447
Dues and membership	200	311
Fuel, gas and oil	6,700	6,369
Uniforms	800	1,092
Small tools and equipment	2,000	2,654
Paint	500	641
Gravel	2,600	3,535
Chemicals	30,000	31,312
	<u>\$ 53,000</u>	<u>\$ 63,081</u>
Contractual services:		
Telephone	\$ 1,000	\$ 569
Water/sewer	-	36
Electric/natural gas	204,000	11,350
Small tools and equipment	-	499
R & M material and equipment	21,000	15,573
R & M communication systems	1,000	548
R & M building/structures	34,000	11,948
R & M treatment plant equipment	-	27,199
Advertising	-	306
Rental and lease purchase	1,000	430
R & M vehicles	4,500	3,384
Printing	500	-
Professional services	2,500	5,212
Engineering services	20,000	7,033
Advertising/physicals	850	155
Computer services/programs	500	-
Education	750	1,230
Transportation/travel	-	68
Cleaning/custodial - Building	-	499
Laboratory testing	17,000	14,002
Laboratory testing	-	9,642
Other contractual service	5,000	52,938
Disposal charges	140,000	68,432
	<u>\$ 453,600</u>	<u>\$ 231,053</u>
Capital outlay:		
Machinery and equipment	\$ 103,000	\$ 68,705
Improvements	295,000	19,760
Buildings and structures	1,000	14,171
Improvements	-	5,563
	<u>\$ 399,000</u>	<u>\$ 108,199</u>
Other, contingencies	<u>\$ 4,000</u>	<u>\$ 570</u>
Total wastewater treatment	<u>\$ 1,273,250</u>	<u>\$ 772,867</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Pretreatment:		
Pretreatment services:		
Personal services:		
Salaries - Full-time	\$ 87,927	\$ 80,488
Overtime compensation	18,000	17,633
Insurance - Employee	16,239	11,664
IMRF contribution	7,693	8,888
Social security ER contributions	6,648	5,722
Medicare ER contributions	-	1,338
	<u>\$ 136,507</u>	<u>\$ 125,733</u>
Commodities:		
Office supplies and expense	\$ 4,300	\$ 4,433
Fuel, gas and oil	1,200	958
Uniforms	350	355
Small tools and equipment	500	-
Photo supplies	150	-
Chemicals	-	226
	<u>\$ 6,500</u>	<u>\$ 5,972</u>
Contractual services:		
Telephone	\$ 400	\$ 783
R & M material and equipment	1,500	-
R & M communication systems	260	-
Advertising	-	98
Legal notices	150	46
R & M vehicles	1,500	1,285
Professional services	4,500	-
Engineering services	-	4,171
Advertising/physicals	200	-
Education	500	854
Laboratory testing	7,500	-
Laboratory testing	-	48,398
Other contractual service	5,000	999
	<u>\$ 21,510</u>	<u>\$ 56,634</u>
Capital outlay:		
Machinery and equipment	\$ 20,000	\$ -
Improvements	-	46,977
	<u>\$ 20,000</u>	<u>\$ 46,977</u>
Other, contingencies	<u>\$ 5,000</u>	<u>\$ 1,149</u>
Total pretreatment	<u>\$ 189,517</u>	<u>\$ 236,465</u>

VILLAGE OF BENSENVILLE, ILLINOIS
 SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 WATERWORKS AND SEWERAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Capital improvements:		
Contractual services, engineering services	\$ -	\$ 78,143
Capital outlay, improvements	<u>508,000</u>	<u>779,566</u>
Total capital improvements	<u>\$ 508,000</u>	<u>\$ 857,709</u>
 Bond construction:		
Contractual services, engineering services	\$ -	\$ 2,213
Capital outlay, improvements	<u>620,000</u>	<u>80,000</u>
Total bond construction	<u>\$ 620,000</u>	<u>\$ 82,213</u>
 Equipment replacement:		
Capital outlay, vehicles	<u>\$ -</u>	<u>\$ 5,370</u>
Total waterworks/sewerage	<u>\$ 5,189,566</u>	<u>\$ 5,217,903</u>
 Less: Fixed assets capitalized		<u>(1,338,155)</u>
Total waterworks and sewerage operating expenses		<u>\$ 3,879,748</u>

VILLAGE OF BENSENVILLE, ILLINOIS
SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
GARAGE FUND

Year Ended April 30, 1992

	<u>Budget</u>	<u>Actual</u>
Garage Fund:		
Vehicle maintenance:		
Personal services:		
Salaries - Full-time	\$ 72,878	\$ 64,564
Overtime compensation	7,500	14,516
Insurance - Employee	<u>7,952</u>	<u>10,512</u>
	<u>\$ 88,330</u>	<u>\$ 89,592</u>
Commodities:		
Office supplies	\$ 1,732	\$ 2,824
Operating supplies and materials	4,000	-
Fuel, gas and diesel	64,830	72,804
Uniforms and clothing	1,400	562
Motor vehicle supplies	2,000	-
Small tools and equipment	1,000	2,349
Depreciation	<u>-</u>	<u>24,745</u>
	<u>\$ 74,962</u>	<u>\$ 103,284</u>
Contractual services:		
Telephone	\$ -	\$ 173
R & M - Materials and equipment	12,550	1,082
R & M - Communication system	100	-
R & M - Vehicles	51,450	91,174
Rental and lease purchase	150	30
Other contractual services	<u>1,950</u>	<u>380</u>
	<u>\$ 66,200</u>	<u>\$ 92,839</u>
Other, contingencies	<u>\$ 475</u>	<u>\$ 300</u>
Capital outlay, machinery and equipment	<u>\$ 3,380</u>	<u>\$ 2,651</u>
Total Garage Fund	<u>\$ 233,347</u>	<u>\$ 288,666</u>

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VILLAGE OF BENSENVILLE, ILLINOIS
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	General Government	Public Safety	Highways and Streets	Sanitation	Culture and Recreation	Debt Service	Capital Outlay	Misc.	Total
1983	\$ 714	\$2,246	\$1,076	\$371	\$ 82	\$147	\$ 175	\$179	\$ 4,990
1984	731	2,225	1,212	374	99	109	202	194	5,146
1985	972	2,529	1,432	391	125	156	79	257	5,941
1986	1,183	2,718	1,831	419	194	146	1,161	236	7,888
1987	1,260	2,820	1,101	471	146	151	1,203	439	7,591
1988	1,518	3,084	1,944	*	207	318	2,644	434	10,149
1989	1,430	2,927	2,051	*	242	401	2,563	194	9,808
1990	1,478	2,899	2,038	*	272	442	2,000	271	9,400
1991	1,446	3,196	2,247	*	297	628	1,921	297	10,032
1992	1,659	3,658	2,383	*	311	836	3,505	806	13,158

(1) Includes general, special revenue, debt service and capital projects.

* During 1988 the village reclassified the sanitation fund from a special revenue fund to an enterprise fund.

VILLAGE OF BENSENVILLE, ILLINOIS
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Fiscal Year	Taxes	Licenses and Permits	Inter- Governmental	Charges for Services	Fines and Forfeits	Interest	Misc.	Total
1983	\$ 747	\$301	\$3,228	\$342	\$132	\$262	\$115	\$5,127
1984	764	302	3,703	341	159	301	130	5,700
1985	772	393	3,945	371	165	403	315	6,364
1986	879	406	4,004	401	147	267	329	6,433
1987	2,140	671	4,098	611	220	186	655	8,581
1988	3,151	605	3,765	183	216	185	679	8,784
1989	3,291	704	4,816	152	184	222	204	9,573
1990	3,264	627	5,194	170	199	375	282	10,111
1991	3,240	625	5,619	145	182	349	331	10,491
1992	3,533	585	5,706	106	179	564	369	11,042

(1) Includes general, special revenue, debt service and capital projects.

VILLAGE OF BENSENVILLE, ILLINOIS
GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Fiscal Year	Property Tax	Utility Tax	Income/Replacement Tax	Total
1983	\$ 721	\$ 0	\$26	\$ 747
1984	743	0	21	764
1985	744	0	28	772
1986	851	0	28	879
1987	1,072	1,051	17	2,140
1988	1,508	1,643	0	3,151
1989	1,982	1,305	4	3,291
1990	2,196	1,067	1	3,264
1991	2,612	628	0	3,240
1992	2,736	797	0	3,533

VILLAGE OF BENSENVILLE, ILLINOIS
INTERGOVERNMENTAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Table 2B

Fiscal Year	Sales Tax	Capital Projects Utility Tax	Income/Replace Tax	Community Services Utility Tax	Dial - A - Bus Subsidy	Motor Fuel Tax Allotment	Federal Revenue Sharing	Other (1)	Total
1983	\$2,405	\$ 0	\$ 302	\$ 0	\$131	\$203	\$170	\$ 17	\$3,228
1984	2,817	0	369	0	114	233	154	16	3,703
1985	2,752	0	375	0	106	257	170	285	3,945
1986	2,868	0	366	0	106	269	180	215	4,004
1987	2,935	0	461	0	94	272	62	274	4,098
1988	2,839	0	522	0	89	271	0	44	3,765
1989	3,145	430	570	0	89	280	0	302	4,816
1990	3,714	325	624	0	88	306	0	137	5,194
1991	3,078	547	1,196	298	89	332	0	79	5,619
1992	3,186	848	1,159	0	86	371	0	56	5,706

(1) Other includes federal and county grants, flood reimbursements, fire insurance tax and auto rental tax.

VILLAGE OF BENSENVILLE, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

<u>Tax Levy Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>	<u>Outstanding/ Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
1982	\$ 858	\$ 847	98.7%	\$ 11	1.3%
1983	915	905	98.9%	10	1.1%
1984	922	915	99.2%	7	0.8%
1985	1,005	967	96.2%	38	3.8%
1986	1,623	1,643	101.2%	0	0.0%
1987	1,960	1,923	98.1%	37	1.9%
1988	2,037	1,996	98.0%	41	2.0%
1989	2,714	2,715	100.1%	0	0.0%
1990	2,937	2,915	99.2%	23	0.8%
1991	3,345	75	2.3%	3,270	97.7%

Data Source

Village Records

VILLAGE OF BENSENVILLE, ILLINOIS
 ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

	Equalized Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value	Cook/Du Page Equalization Factor
1982	\$ 203,533	\$ 610,599	0.333	1.93/1.72
1983	216,890	650,670	0.333	1.91/1.74
1984	217,830	653,490	0.333	1.84/1.00
1985	227,744	683,232	0.333	1.81/1.00
1986	242,809	728,427	0.333	1.84/1.00
1987	267,501	802,503	0.333	1.89/1.00
1988	280,099	840,297	0.333	1.93/1.00
1989	302,717	908,151	0.333	1.91/1.00
1990	327,714	983,141	0.333	1.99/1.00
1991	372,707	1,118,118	0.333	1.99/1.00

Data Source

Du Page and Cook County Clerk's Offices

VILLAGE OF BENSENVILLE, ILLINOIS
PROPERTY TAX RATES (DU PAGE COUNTY)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(rates are per \$100 of assessed valuation)

	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Village of Bensenville	0.389	0.388	0.386							
Village of Bensenville Ex Fire				0.306	0.502	0.493	0.482	0.696	0.691	0.692
Bensenville Fire				0.090	0.090	0.081	0.081	0.073	0.074	0.072
School District #2	1.945	1.945	2.000	2.836	2.083	2.095	2.160	2.156	2.105	1.920
School District #7	1.998	2.051	1.994	1.896	1.947	1.753	1.814	1.999	1.987	1.873
High School District #100	1.827	1.864	1.925	1.937	1.976	1.930	1.996	1.996	1.967	1.815
Unit School District u-205	4.117	4.085	4.174	4.249	4.307	4.407	4.400	4.371	4.350	4.079
Junior College #502	0.232	0.243	0.242	0.245	0.255	0.234	0.209	0.201	0.209	0.209
Junior College #508	0.407	0.463	0.489	0.180	1.020	0.471	0.481	0.478	0.420	0.398
Bensenville Park District	0.459	0.456	0.435	0.431	0.432	0.418	0.411	0.410	0.417	0.385
Wood Dale Park District	0.458	0.401	0.400	0.401	0.411	0.374	0.386	0.430	0.474	0.445
Chicago Park District	1.058	1.155	1.368	0.842	1.020	0.854	0.771	0.861	0.816	0.718
Bensenville Library	0.180	0.262	0.212							
Bensenville Library Ex Bonds				0.182	0.182	0.184	0.188	0.189	0.191	0.176
Bensenville Library Bonds				0.035	0.036	0.034	0.034	0.035	0.033	
Wood Dale Library	0.231	0.262	0.309			0.235	0.243	0.236	0.264	0.247
Wood Dale Library Ex Bonds				0.187	0.186					
Wood Dale Library Bonds				0.069	0.075					
Bensenville Fire Protection										
District #1	0.617	0.725	0.639	0.674	0.125	0.297	0.300	0.400	0.178	0.164
Bensenville Fire Protection										
District #2	0.305	0.305	0.281	0.290	0.305	0.205	0.284	0.289	0.000	0.000
Wood Dale Fire Protection										
District Ex Bonds	0.684	0.674	0.673	0.641	0.659	0.619	0.659	0.701	0.667	0.633
Wood Dale Fire Protection										
District Bonds	0.066	0.062	0.060							
Chicago Public Unit (Bd of Ed)	4.238	4.353	4.885	1.843	3.830	3.783	3.773	4.088	4.246	4.222
Chicago Financing Authority	0.408	0.551	0.637	0.237	0.419	0.304	0.266	0.253	0.239	0.204
Bensenville TIF					6.572	6.590	6.738	6.697	6.616	6.146
Bensenville Special										
Service Area #1					3.033	1.721	1.883	1.364	1.063	0.976
Du Page Water Commission			0.005	0.205	0.005	0.005	0.004	0.004	0.004	0.000
Du Page Airport Authority						0.068	0.106	0.119	0.107	0.092
Du Page County	0.548	0.550	0.668	0.662	0.594	0.631	0.665	0.502	0.478	0.471
Du Page County Forest Preserve	0.201	0.205	0.206	0.217	0.194	0.230	0.221	0.196	0.174	0.166
Addison Township	0.153	0.158	0.167	0.223	0.225	0.188	0.181	0.190	0.168	0.060
Total Tax Rate	20.521	21.158	22.155	18.878	30.483	28.204	28.737	28.933	27.936	26.162
Share of Total Tax Rate Levied by the Village	1.90%	1.83%	1.74%	2.10%	1.94%	2.04%	1.96%	2.66%	2.74%	2.92%

Data Source

Du Page County Clerk's Office

VILLAGE OF BENSENVILLE, ILLINOIS
PROPERTY TAX RATES (DU PAGE COUNTY)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(rates are per \$100 of assessed valuation)

	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
VILLAGE OF BENSENVILLE										
Village of Bensenville	0.389	0.388	0.386							
Village of Bensenville Ex Fire				0.306	0.502	0.493	0.482	0.696	0.691	0.692
Bensenville Fire				0.090	0.090	0.081	0.081	0.073	0.074	0.072
Bensenville TIF					6.572	6.590	6.738	6.697	6.616	6.146
Bensenville Special Service Area #1					3.033	1.721	1.883	1.364	1.063	0.976
	0.389	0.388	0.386	0.396	10.197	8.886	9.184	8.830	8.444	7.886
ADDISON TOWNSHIP	0.153	0.158	0.167	0.223	0.225	0.188	0.181	0.190	0.168	0.060
DU PAGE COUNTY										
Du Page Water Commission			0.005	0.205	0.005	0.005	0.004	0.004	0.004	0.000
Du Page Airport Authority						0.068	0.106	0.119	0.107	0.092
Du Page County	0.548	0.550	0.668	0.662	0.594	0.631	0.665	0.502	0.478	0.471
Du Page County Forest Preserve	0.201	0.205	0.206	0.217	0.194	0.230	0.221	0.196	0.174	0.166
	0.749	0.755	0.879	1.084	0.793	0.933	0.996	0.821	0.762	0.729
CITY OF CHICAGO										
Chicago Public Unit (Bd of Ed)	4.238	4.353	4.885	1.843	3.830	3.783	3.773	4.088	4.246	4.222
Chicago Financing Authority	0.408	0.551	0.637	0.237	0.419	0.304	0.266	0.253	0.239	0.204
	4.646	4.904	5.522	2.080	4.249	4.087	4.039	4.341	4.485	4.426
SCHOOL DISTRICTS										
School District #2	1.945	1.945	2.000	2.836	2.083	2.095	2.160	2.156	2.105	1.920
School District #7	1.998	2.051	1.994	1.896	1.947	1.753	1.814	1.999	1.987	1.873
High School District #100	1.827	1.864	1.925	1.937	1.976	1.930	1.996	1.996	1.967	1.815
Unit School District u-205	4.117	4.085	4.174	4.249	4.307	4.407	4.400	4.371	4.350	4.079
Junior College #502	0.232	0.243	0.242	0.245	0.255	0.234	0.209	0.201	0.209	0.209
Junior College #508	0.407	0.463	0.489	0.180	1.020	0.471	0.481	0.478	0.420	0.398
	10.526	10.651	10.824	11.343	11.588	10.889	11.061	11.200	11.038	10.293
PARK DISTRICTS										
Bensenville Park District	0.459	0.456	0.435	0.431	0.432	0.418	0.411	0.410	0.417	0.385
Wood Dale Park District	0.458	0.401	0.400	0.401	0.411	0.374	0.386	0.430	0.474	0.445
Chicago Park District	1.058	1.155	1.368	0.842	1.020	0.854	0.771	0.861	0.816	0.718
	1.975	2.012	2.203	1.674	1.863	1.646	1.568	1.700	1.707	1.548

Data Source

Du Page County Clerk's Office

VILLAGE OF BENSENVILLE, ILLINOIS
PROPERTY TAX RATES (DU PAGE COUNTY)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(rates are per \$100 of assessed valuation)

	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
LIBRARY DISTRICTS										
Bensenville Library	0.180	0.262	0.212							
Bensenville Library Ex Bonds				0.182	0.182	0.184	0.188	0.189	0.191	0.176
Bensenville Library Bonds				0.035	0.036	0.034	0.034	0.035	0.033	
Wood Dale Library	0.231	0.262	0.309			0.235	0.243	0.236	0.264	0.247
Wood Dale Library Ex Bonds				0.187	0.186					
Wood Dale Library Bonds				0.069	0.075					
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	0.411	0.524	0.521	0.473	0.479	0.454	0.465	0.461	0.488	0.423
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
FIRE PROTECTION DISTRICTS										
Bensenville Fire Protection District #1	0.617	0.725	0.639	0.674	0.125	0.297	0.300	0.400	0.178	0.164
Bensenville Fire Protection District #2	0.305	0.305	0.281	0.290	0.305	0.205	0.284	0.289	0.000	0.000
Wood Dale Fire Protection District Ex Bonds	0.684	0.674	0.673	0.641	0.659	0.619	0.659	0.701	0.667	0.633
Wood Dale Fire Protection District Bonds	0.066	0.062	0.060							
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	1.672	1.766	1.653	1.605	1.089	1.122	1.243	1.390	0.845	0.797
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
 Total Tax Rate	 20.521	 21.158	 22.155	 18.878	 30.483	 28.204	 28.737	 28.933	 27.936	 26.162
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
Share of Total Tax Rate Levied by the Village	1.90%	1.83%	1.74%	2.10%	1.94%	2.04%	1.96%	2.66%	2.74%	2.92%
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Data Source

Du Page County Clerk's Office

VILLAGE OF BENSENVILLE, ILLINOIS
PROPERTY TAX RATES (COOK COUNTY)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(rates per \$100 assessed valuations)

	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Village of Bensenville										
Village of Bensenville	0.342	0.380	0.402	0.344	0.528	0.573	0.517	0.585	0.668	0.764
Cook County	0.820	0.865	0.929	0.847	0.858	0.913	1.128	1.048	1.068	1.040
Forest Preserve District	0.117	0.116	0.118	0.107	0.106	0.102	0.101	0.099	0.080	0.064
Suburban TB Sanitarium	0.012	0.012	0.012	0.011	0.010	0.010	0.010	0.009	0.008	0.008
Consolidated Elections		0.042		0.029						
Town of Leyden	0.092	0.102	0.106	0.099	0.102	0.100	0.084	0.074	0.079	0.073
Road & Bridge Leyden	0.140	0.155	0.160	0.149	0.154	0.158	0.164	0.150	0.151	0.149
General Assistance Leyden	0.001	0.002	0.002	0.007	0.007	0.007	0.008	0.007	0.002	0.007
Metropolitan Sanitary District	0.664	0.715	0.694	0.612	0.635	0.517	0.536	0.522	0.525	0.482
High School #212	1.206	1.173	1.192	1.081	1.097	1.128	1.372	1.471	1.570	1.601
Community College #504	0.388	0.380	0.395	0.414	0.420	0.435	0.435	0.447	0.404	0.389
Bensenville Park District	0.421	0.446	0.456	0.390	0.374	0.402	0.369	0.332	0.366	0.383
DuPage Water Commission				0.205	0.005	0.005	0.005	0.004	0.004	0.000
School District #83	1.545	1.576	1.614	1.566	1.647	1.656	1.708	1.703	1.763	1.790
Bensenville Public Library										
District	0.166	0.158	0.212	0.154	0.168	0.232	0.187	0.223	0.196	0.184
Leyden Fire Protection										
District	0.847	0.815	0.904	0.861	0.866	0.851	0.877	0.814	0.840	0.931
Franklin Park Public Libr Dist									0.165	0.174
Total Tax Rate	6.761	6.937	7.196	6.876	6.977	7.089	7.501	7.488	7.889	8.039
Share of Total Tax Rate Levied by the Village	5.06%	5.48%	5.59%	5.00%	7.57%	8.08%	6.89%	7.81%	8.47%	9.50%

Data Source

Cook County Clerk's Office

VILLAGE OF BENSENVILLE, ILLINOIS
PROPERTY TAX RATES (COOK COUNTY)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(rates per \$100 assessed valuations)

VILLAGE OF BENSENVILLE										
Village of Bensenville	0.342	0.380	0.402	0.344	0.528	0.573	0.517	0.585	0.668	0.764

COOK COUNTY										
Cook County	0.820	0.865	0.929	0.847	0.858	0.913	1.128	1.048	1.068	1.040
Forest Preserve District	0.117	0.116	0.118	0.107	0.106	0.102	0.101	0.099	0.080	0.064
Suburban TB Sanitarium	0.012	0.012	0.012	0.011	0.010	0.010	0.010	0.009	0.008	0.008
Consolidated Elections		0.042		0.029						
Metropolitan Sanitary District	0.664	0.715	0.694	0.612	0.635	0.517	0.536	0.522	0.525	0.482

	1.613	1.750	1.753	1.606	1.609	1.542	1.775	1.678	1.681	1.594

LEYDEN TOWNSHIP										
Town of Leyden	0.092	0.102	0.106	0.099	0.102	0.100	0.084	0.074	0.079	0.073
Road & Bridge Leyden	0.140	0.155	0.160	0.149	0.154	0.158	0.164	0.150	0.151	0.149
General Assistance Leyden	0.001	0.002	0.002	0.007	0.007	0.007	0.008	0.007	0.002	0.007
Leyden Fire Protection District	0.847	0.815	0.904	0.861	0.866	0.851	0.877	0.814	0.840	0.931

	1.080	1.074	1.172	1.116	1.129	1.116	1.133	1.045	1.072	1.160

SCHOOL DISTRICTS										
High School #212	1.206	1.173	1.192	1.081	1.097	1.128	1.372	1.471	1.570	1.601
Community College #504	0.388	0.380	0.395	0.414	0.420	0.435	0.435	0.447	0.404	0.389
School District #83	1.545	1.576	1.614	1.566	1.647	1.656	1.708	1.703	1.763	1.790

	3.139	3.129	3.201	3.061	3.164	3.219	3.515	3.621	3.737	3.780

BENSENVILLE PARK DISTRICT	0.421	0.446	0.456	0.390	0.374	0.402	0.369	0.332	0.366	0.383

DU PAGE WATER COMMISSION				0.205	0.005	0.005	0.005	0.004	0.004	0.000

BENSENVILLE PUBLIC LIBRARY DISTRICT	0.166	0.158	0.212	0.154	0.168	0.232	0.187	0.223	0.196	0.184

FRANKLIN PARK PUBLIC LIBRARY DISTRICT									0.165	0.174

Total Tax Rate	6.761	6.937	7.196	6.876	6.977	7.089	7.501	7.488	7.889	8.039
=====										
Share of Total Tax Rate Levied by the Village	5.06%	5.48%	5.59%	5.00%	7.57%	8.08%	6.89%	7.81%	8.47%	9.50%
=====										

Data Source

Cook County Clerk's Office

VILLAGE OF BENSENVILLE, ILLINOIS
 PRINCIPAL TAXPAYERS
 APRIL 30, 1992
 (amounts expressed in thousands)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1991 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Bensenville Associates, LTD	Real Estate Holdings	\$21,256	5.64%
PCS YB I-IV	Real Estate Holdings	6,986	1.85
American National Bank	Real Estate Holdings	6,459	1.71
854 Golf Lane LTD.	Real Estate Holdings	6,079	1.61
RREEF Mid-America	Real Estate Holdings	5,736	1.52
La Salle National Bank	Real Estate Holdings	5,293	1.41
Trammell Crow	Real Estate Holdings	4,510	1.20
Klefstad Companies, Inc.	Real Estate Holdings	4,452	1.18
K. K. Acquisition	Real Estate Holdings	4,191	1.11
Alden Press	Printing Company	4,059	1.08
		-----	-----
		\$69,021	18.31%
		=====	=====

Data Source

Du Page County Clerk's Office

VILLAGE OF BENSENVILLE, ILLINOIS
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Special Assessment Billings</u>	<u>Special Assessments Collected #</u>
1982	\$ *	\$ *
1983	14	16
1984	12	12
1985	10	15
1986	8	16
1987	7	10
1988	6	10
1989	4	5
1990	4	5
1991	3	3

Collections also include interest collected.

* Information prior to 1983 is unavailable.

Data Source

Village Records

VILLAGE OF BENSENVILLE, ILLINOIS
COMPUTATION OF LEGAL DEBT MARGIN
APRIL 30, 1992
(amounts expressed in thousands)

Equalized Assessed Valuation - 1991

DuPage County	\$351,553
Cook County	21,154
	<u>\$372,707</u>

Legal Debt Margin:

Debt limitation - 8.625% of total assessed value	\$ 32,146
--	-----------

Debt Applicable to Limitation:

Total bonded debt	\$ 9,695
Less: Revenue bonds	<u>(7,505)</u>

Total debt applicable to limitation	<u>2,190</u>
-------------------------------------	--------------

Legal debt margin	<u>\$ 29,956</u>
-------------------	------------------

Chapter 25, Section 5-8-1 of the Illinois Revised Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or 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 BENSENVILLE, ILLINOIS
 RATIO OF NET GENERAL OBLIGATION BONDED DEBT
 TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS

	(1) Population *	(2) Assessed Value *	(3) Gross Bonded Debt *	(3) Less Debt Service Fund *	Net Bonded Debt *	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1983	16	\$203,533	\$ 800	\$ 3	\$ 797	0.3916%	\$ 49.81
1984	16	216,890	725	40	685	0.3158%	42.81
1985	16	217,830	650	15	635	0.2915%	39.69
1986	15	227,744	550	23	527	0.2314%	32.94
1987	15	242,809	1,925	209	1,716	0.7067%	107.25
1988	16	267,501	1,760	272	1,488	0.5563%	93.00
1989	16	280,099	1,495	300	1,195	0.4266%	74.69
1990	17	299,711	2,110	433	1,677	0.5595%	98.65
1991	17	324,297	1,660	450	1,210	0.3731%	71.18
1992	17	372,707	2,190	421	1,769	0.4746%	104.06

* Amounts expressed in thousands.

Data Sources

- (1) U. S. Department of Commerce, Bureau of the Census
- (2) Du Page and Cook County Clerk's Offices
- (3) Village Records

VILLAGE OF BENSENVILLE, ILLINOIS
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
 FOR GENERAL OBLIGATION BONDED DEBT
 TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
1983	\$ 75	\$ 72	\$147	\$ 4,815	3.053%
1984	75	34	109	4,943	2.205%
1985	100	56	156	5,862	2.661%
1986	100	46	146	6,894	2.118%
1987	100	51	151	6,822	2.213%
1988	165	153	318	10,149	3.133%
1989	265	136	401	9,808	4.088%
1990	322	120	442	9,400	4.702%
1991	450	145	595	10,032	5.931%
1992	495	112	719	13,158	5.464%

VILLAGE OF BENSENVILLE, ILLINOIS
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
GENERAL OBLIGATION BONDS
APRIL 30, 1992
(amounts expressed in thousands)

	Gross General Obligation Debt Outstanding	Percentage Applicable to Village of Bensenville	Amount Applicable to Village of Bensenville
	-----	-----	-----
Direct:			
Village of Bensenville	\$ 5,525,000	100.000%	\$ 5,525,000
Village of Bensenville Special Service Area No. 1	565,000	100.000%	565,000
Overlapping:			
DuPage County Forest Preserve District	1,666,450,000	2.338%	38,962,020
DuPage Water Commssion	142,075,000	2.641%	3,751,799
Du Page County	139,825,000	2.338%	3,269,144
High School District #100	5,035,000	45.081%	2,269,839
Bensenville Park District	1,785,000	75.739%	1,351,940
DuPage Airport Authority	44,335,000	2.338%	1,036,563
Grade School District #2	1,250,000	71.103%	888,788
Cook County	1,026,383,341	0.036%	373,263
Wood Dale Public Library District	7,950,000	4.276%	339,956
Metropolitan Sanitary District	876,305,000	0.037%	325,447
Cook County HS Dist 212-Leyden	9,665,000	1.330%	128,508
Wood Dale Park District	1,253,325	3.662%	45,897
Unit School District #205	6,490,000	0.672%	43,583
Cook County Forest Preserve District	3,875,000	0.036%	1,409
	-----		-----
	\$ 3,938,766,666		\$ 58,878,156
	=====		=====

Data Source

Du Page and Cook County Clerk's Offices

VILLAGE OF BENSENVILLE, ILLINOIS
 REVENUE BOND COVERAGE
 WATER AND SEWER AUTHORITY
 LAST TEN FISCAL YEARS
 (amounts expressed in thousands)

Fiscal Year	Gross Revenues	Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1983	\$1,934	\$1,423	\$ 511	\$100	\$154	\$254	2.01
1984	1,973	1,456	517	75	275	350	1.48
1985	2,224	1,517	707	100	300	400	1.77
1986	2,376	1,633	743	100	296	396	1.88
1987	3,255	1,782	1,473	75	291	366	4.02
1988	3,454	2,582	872	75	285	360	2.42
1989	3,734	2,413	1,321	100	279	379	3.49
1990	3,923	2,727	1,196	100	294	394	3.04
1991	3,448	3,439	9	100	287	387	0.02
1992	3,064	3,879	(815)	160	326	486	(166.70)

VILLAGE OF BENSENVILLE
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) Per Capita Income	(2) Median Age	(2) Education Level in Years of Formal Schooling	(3) School Enroll- ment	(4) Unemploy- ment Percentage
1981	16,121	\$10,785	29.3	12.5	4,133	4.19%
1982	16,216	10,785	29.3	12.5	4,035	4.19%
1983	16,216	11,316	29.3	12.5	3,865	4.19%
1984	16,264	11,316	29.3	12.5	3,435	4.19%
1985	16,264	13,023	29.3	12.5	3,333	4.19%
1986	15,950	13,023	29.3	12.5	3,651	4.19%
1987	15,950	13,023	29.3	12.5	3,603	4.19%
1988	16,124	15,460	33.9	12.5	3,675	4.30%
1989	16,124	15,460	33.9	12.5	3,597	4.30%
1990	17,767	15,460	33.9	12.5	3,531	3.60%
1991	17,767	15,024	31.8	12.1	3,578	5.70%

Data Sources

- (1) U. S. Department of Commerce, Bureau of the Census
- (2) ZIP Market Profile Report - Daily Herald Marketing/Promotion Department
- (3) Local Boards of Education
- (4) DuPage County Job Service Office

VILLAGE OF BENSENVILLE, ILLINOIS
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS
(dollar amounts expressed in thousands)

	Property Value (2)	Commercial Construction (1)		Residential Construction (1)		Industrial Construction (1)		Bank Deposits (3)
		Units	Value	Units	Value	Units	Value	
1983	\$ 610,599		\$	41	\$ 1,003	56	\$ 5,776	\$ 150,464
1984	650,669	2	755	46	985	62	8,860	163,916
1985	653,490	1	730	48	1,070	65	7,793	180,480
1986	683,232	1	1,253	162	4,947	394	12,264	198,771
1987	728,428	57	1,815	182	5,770	98	13,410	245,728
1988	802,504	52	1,117	291	3,730	76	14,134	170,556
1989	840,297	57	4,725	300	17,085(a)	103	13,253	195,031
1990	908,151	88	2,134	352	3,848	93	9,867	201,784
1991	983,142	77	1,677	304	3,403	137	11,518	197,320
1992	1,118,118	51	1,142	262	2,212	132	6,236	215,524

(a) In 1989, of the 300 residential units constructed, 13 were for multiple family units with a value of \$12,583,000.

Data Source

- (1) Construction information from Building and Zoning permits issued.
- (2) Property value from Table 4 - Estimated Actual Value.
- (3) Includes banks which are located solely in the Village of Bensenville.

VILLAGE OF BENSENVILLE
MISCELLANEOUS STATISTICS
APRIL 30, 1992

Date of Incorporation	June 15, 1884
Form of Government	Board - Manager
Number of employees (excluding fire and police)	83
Area in square miles	5.6

Village of Bensenville Services and Facilities:

Miles of Streets	58
Miles of Alleys	5
Fire Protection	
Number of personnel & officers	25
Number of Stations	3
Number of calls answered	1,795
Number of inspections	14,869
I.S.O. Rating - Village	4.0
- Unincorporated	4.0

Police Protection

Number of Personnel & officers	45
Number of Crossing Guards	4
Number of Patrol Units	14
Number of law violations:	
Criminal violations	2,853
Traffic and Misdemeanor violations	3,687
Parking violations	4,972

Municipal Sewerage System:

Miles of Sanitary Sewers	61
Miles of Storm Sewers	45
Number of Treatment Plants	1
Number of service connections	5,295
Daily average treatment in gallons	3,500,000
Maximum daily capacity of treatment plant in gallons	4,700,000

Municipal Water System:

Miles of Water Mains	72
Number of service connections	5,200
Number of Fire Hydrants	1,150
Daily average consumption in gallons	2,400,000
Maximum daily capacity of plant in gallons	4,500,000

Facilities and services not included in the reporting entity:

Library Services:

Number of Books	69,003
Number of Registered Borrowers	14,771
1990 Book Circulation	134,011
Number of Audio Visual Items	3,097

Recreation Facilities:

Community Center (equipped with outdoor water park)	1
Parks and Playgrounds	15
Park Area in Acres	332.6
Golf Courses	1
Tennis Courts	15

Education:

Number of elementary schools	7
Number of secondary schools	1

Data Source: Village Records