

PALATINE PARK DISTRICT  
 2009 Budget  
 Summary of Park District Operations  
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	Revised Budget	Anticipated	Change	% Diff	Proposed	Change	% Diff
Opening Balances							
General	14,783,063	14,783,063	-	0.00%	23,652,632	8,869,569	60.00% (1)
Bond and Interest	(782)	(782)	-	0.00%	5,368	6,150	-786.30% (2)
Acquisition & Improvement	93,568	93,568	-	0.00%	93,568	-	0.00%
Working Cash	175,721	175,721	-	0.00%	175,721	-	0.00%
Total Beginning Balances	15,051,570	15,051,570	-	0.00%	23,927,289	8,875,719	58.97% (1)
Revenues	16,632,095	27,280,995	10,648,900	1	18,793,250	(8,487,745)	-31.11%
Expenses							
Wages and Salaries	6,344,700	6,446,350	101,650	1.58%	6,759,445	313,095	4.86% (3)
Personnel Benefits	2,196,350	2,196,500	150	0.01%	2,269,850	73,350	3.34% (4)
Office	373,100	362,920	(10,180)	-2.81%	366,650	3,730	1.03%
Insurance & Legal	570,500	570,400	(100)	-0.02%	612,500	42,100	7.38% (5)
Building Maintenance	720,300	726,150	5,850	0.81%	759,700	33,550	4.62%
Equipment & Maintenance	355,600	367,250	11,650	3.17%	368,100	850	0.23%
Program Expenses	2,051,450	2,122,050	70,600	3.33%	2,296,200	174,150	8.21%
Other, Inc. Expense Allocations	275,150	343,200	68,050	19.83%	350,275	7,075	2.06%
Total Expenses	12,887,150	13,134,820	247,670	1.89%	13,782,720	647,900	4.93%
Capital Repair/Replace	1,559,862	1,486,056	(73,806)	-4.97%	1,429,100	(56,956)	-3.83% (7)
Bond and Interest	1,743,500	1,743,500	-	0.00%	2,264,750	521,250	29.90% (6)
Net Operating Revenue	3,744,945	14,146,175	10,401,230	73.53%	5,010,530	(9,135,645)	-64.58%
Expansion and Acquisition	2,448,663	2,040,900	(407,763)	-19.98%	11,159,100	9,118,200	446.77% (7)
Net Increase (Decrease) in Cash Balances	(2,007,080)	8,875,719	10,882,799	122.61%	(9,842,420)	(18,718,139)	-210.89% (1)
Ending Cash Balances							
General	12,769,833	23,652,632	10,882,799	46.01%	13,810,212	(9,842,420)	-41.61%
Bond and Interest	5,368	5,368	-	0.00%	5,368	-	0.00%
Acquisition & Improvement	93,568	93,568	-	0.00%	93,568	-	0.00%
Working Cash	175,721	175,721	-	0.00%	175,721	-	0.00%
Total Ending Cash Balances	13,044,490	23,927,289	10,882,799	45.48%	14,084,869	(9,842,420)	-41.13% (1)

( ) are unfavorable for revenues - a reduction in revenues  
 ( ) are favorable for expenditures - a reduction in expenditures

- (1) Increased fund balances in 2008 due to \$9.75 million Falcon Recreation Center Bond
- (2) Negative balance due to late receipt of 2007 taxes in 2008
- (3) Increase in proposed due to filling vacant POC position, part time fitness center staff
- (4) Includes health insurance
- (5) Proposed includes MRMA increase
- (6) 2009 includes \$592,000 Falcon Recreation Center refunding Bond
- (7) As per Master Plan 2009

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DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE
1 Tax Receipts	10,694,350	11,397,750	703,400	6.58%	11,726,400	328,650	2.88%
4 Replacement Tax	152,000	170,000	18,000	11.84%	180,000	10,000	5.88%
7 I.D./Pool Passes	376,000	340,200	(35,800)	-9.52%	352,500	12,300	3.62%
8 Interest	350,500	350,500	-	0.00%	600,500	250,000	71.33% (1)
48 Vending Commissions	8,750	15,400	6,650	76.00%	8,350	(7,050)	-45.78% (2)
51 Facility Rental	45,050	43,100	(1,950)	-4.33%	44,000	900	2.09%
59 Other	352,445	474,895	122,450	34.74%	462,500	(12,395)	-2.61%
69 Non Resident Surcharge	12,000	20,000	8,000	66.67%	20,000	-	0.00%
70 Program/Facility Fees	3,781,700	3,793,700	12,000	0.32%	4,085,800	292,100	7.70% (3)
71 Daily Pool Fees/Lessons	134,650	129,150	(5,500)	-4.08%	138,800	9,650	7.47% (4)
72 Gymnastics Surcharge	8,000	8,000	-	-	8,000	-	0.00%
73 Fund Raising	129,000	213,000	84,000	65.12%	213,000	-	0.00% (5)
74 Donations	30,500	25,000	(5,500)	-18.03%	23,500	(1,500)	-6.00% (6)
77 Waiting List Revenues	1,000	1,000	-	-	1,000	-	-
78 Swim Team BW Storage 100	2,000	2,000	-	0.00%	-	(2,000)	-100.00% (7)
7810 Swim Team BW Pmt 3 of 25	6,000	6,000	-	-	6,000	-	-
79 Hamilton Lights Payback	21,400	21,400	-	0.00%	21,400	-	0.00%
7918 Hamilton Surcharge	45,000	45,000	-	0.00%	45,000	-	0.00%
80 Bond Proceeds	197,500	9,947,500	9,750,000	-	592,000	(9,355,500)	-
81 Village Ordinance Cont.	150,000	50,000	(100,000)	-66.67%	50,000	-	0.00%
82 Developer Contributions	7,500	7,500	-	0.00%	7,500	-	0.00%
88 Transfers (P.O.C.)	6,000	14,850	8,850	147.50%	16,000	1,150	7.74%
91 Transfers (Pool)	120,000	164,700	44,700	37.25%	170,200	5,500	3.34%
98 Gift Certificates	750	750	-	0.00%	800	50	6.67%
904 CARE-PPD proceeds	-	39,600	39,600	-	20,000	(19,600)	-49.49% (8)
TOTALS:	16,632,095	27,280,995	10,648,900	64.03%	18,793,250	(8,487,745)	-31.11%

- (1) Proposed reflects interest to be earned on Falcon Bond proceeds before construction completed
- (2) Anticipated 2008 includes expected two years receipts at FAC concessionaire
- (3) Includes Fitness Center Revenue
- (4) Anticipated 2008 reflects cooler summer weather
- (5) Includes fundraising for Children's Chorus to Mexico
- (6) Sponsorship income down
- (7) Swim Team contribution toward Birchwood storage complete in 2008
- (8) PPD receives 25% of CARE excess revenues

Description	Budgeted 2008			Anticip 2008			Change			Proposed 2009			Change		
	#	Amount	%	#	Amount	%	#	Amount	%	#	Amount	%	#	Amount	%
101 Director's Salary	1	125,050		1	131,750		0	6,700		1	137,150	5.36%	0	5,400	4.10%
102 Superintendent Salaries	3	281,650		3	281,450		0	(200)		3	292,950	-0.07%	0	11,500	4.09%
103 Coor./Foreman/Asst. Supt.	13	829,000		13	818,800		0	(10,200)		13	865,970	-1.23%	0	47,170	5.76% (1)
104 Secretarial	10	386,450		10	387,800		0	1,350		10	403,550	0.35%	0	15,750	4.06%
105 Accounting	5	315,950		5	315,900		0	(50)		5	328,850	-0.02%	0	12,950	4.10%
107 Public Information	2	98,650		2	98,600		0	(50)		2	102,650	-0.05%	0	4,050	4.11%
110 Maintenance Wages	26	1,142,700		26	1,136,750		0	(5,950)		26	1,183,125	-0.52%	0	46,375	4.08%
111 Part-time Wages	50	430,650		50	434,250		0	3,600		50	411,900	0.84%	0	(22,350)	-5.15%
112 Instructor's Wages	700	37,250		700	33,800		-	(3,450)		700	37,200	-9.26%	0	3,400	10.06% (2)
10000 Wages - Recreation Programs	700	1,100,000		700	1,124,150		0	24,150		700	1,252,650	2.20%	0	128,500	11.43% (3)
10000 Wages - Affiliates	5	851,750		5	923,700		-	71,950		5	958,500	8.45%	0	34,800	3.77%
113 Rental Supervision	5	5,050		5	5,700		0	650		5	5,850	12.87%	0	150	2.63%
114 P-T Secretary	12	171,400		12	183,150		0	11,750		12	190,550	6.86%	0	7,400	4.04%
1145 Desk Attendants	20	36,300		20	34,600		0	(1,700)		20	36,300	-	0	1,700	4.91% (2)
11400 Pool Attendants	60	68,400		60	72,750		0	4,350		60	71,200	6.36%	0	(1,550)	-2.13%
115 Manager's Wages	14	69,200		14	64,400		0	(4,800)		14	66,650	-6.94%	0	2,250	3.49%
116 Pool Guard/Attendants	70	222,800		70	228,950		0	6,150		74	233,600	2.76%	4	4,650	2.03%
117 Field Work Student Wages	1	4,000		1	1,000		0	(3,000)		1	4,000	-75.00%	0	3,000	0.00%
SUB-TOTAL:	992	6,176,250		992	6,277,500		0	101,250		996	6,582,645	1.64%	4	305,145	4.86%
ADDITIONAL ITEMS															
120 Overtime Wages		94,950			95,950			1,000			99,600	1.05%		3,650	3.80%
121 Overtime Wages Part Time		17,200			17,200			-			17,200	0.00%		-	0.00%
137/147 Training Wages		1,200			1,200			-			1,200	0.00%		-	0.00%
138 Safety Incentive		11,000			11,000			-			11,000	0.00%		-	0.00%
129 Sick Leave Incentive		44,100			43,500			(600)			47,800	-1.36%		4,300	9.89% (4)
SUB-TOTAL:		168,450			168,850			400			176,800	0.24%		7,950	4.71%
TOTAL:		6,344,700			6,446,350			101,650			6,759,445	1.60%		313,095	4.86%

(1) Increase in 2009 includes \$37,000 vacant position at POC being filled in 2008

(2) Proposed includes minimum wage increase

(3) Proposed includes fitness center wages

(4) Five additional staff qualify

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PERSONNEL BENEFITS		BUDGET	ANTICIP	CHANGE	PERCENT	PROPOSED	CHANGE	PERCENT
DESCRIPTION		2008	2008	2008	CHANGE	2009	2009	CHANGE
205	Hospitalization	1,122,000	1,119,000	(3,000)	-0.27%	1,147,000	28,000	2.50%
206	In-service Training	50,700	50,100	(600)	-1.20%	50,800	700	1.40%
220	Dues	12,800	12,800	-	0.00%	12,800	-	0.00%
233	Uniforms	21,000	21,000	-	0.00%	21,000	-	0.00%
236	Training Expenses	11,000	11,000	-	0.00%	11,500	500	4.55%
277	Reimbursable Auto Expense	34,350	34,400	50	0.15%	37,950	3,550	10.32% (1)
286	IMRF-Park District Share	428,600	433,100	4,500	1.04%	452,500	19,400	4.48%
287	FICA-Park District Share	515,900	515,100	(800)	-0.16%	536,300	21,200	4.12%
	Sub-total:	2,196,350	2,196,500	150	0.01%	2,269,850	73,350	3.34%
OFFICE EXPENSES		BUDGET	ANTICIP	CHANGE	PERCENT	PROPOSED	CHANGE	PERCENT
DESCRIPTION		2008	2008	2008	CHANGE	2009	2009	CHANGE
201	Maintenance of Office Equipment	4,800	4,800	-	0.00%	4,800	-	0.00%
208	Data Processing Contractual	63,000	63,000	-	0.00%	63,000	-	0.00%
210	Postage Meter Rental	900	900	-	0.00%	900	-	0.00%
213	Printing	78,750	77,400	(1,350)	-1.74%	77,450	50	0.06%
219	Publications	2,100	2,100	-	0.00%	2,100	-	0.00%
230	Telephone Services	79,400	83,420	4,020	4.82%	83,950	530	0.64%
258	Print Shop Services	10,100	9,500	(600)	-6.32%	9,500	-	0.00%
271	Public Information Contractual	1,000	1,000	-	0.00%	1,000	-	0.00%
301	Office Supplies	33,750	31,750	(2,000)	-6.30%	32,000	250	0.79%
308	Data Processing Supplies	17,500	17,500	-	0.00%	17,500	-	0.00%
310	Postage	88,600	77,750	(10,850)	-13.95%	79,450	1,700	2.19%
358	Print Shop Supplies	2,200	2,200	-	0.00%	2,500	300	13.64%
371/391	Public Information Supplies	(9,000)	(8,400)	600	-7.14%	(7,500)	900	-10.71%
	Sub Total:	373,100	362,920	(10,180)	-2.81%	366,650	3,730	1.03%

(1) Reflects IRS increase in mileage

INSURANCE AND LEGAL EXPENSES

DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE
204 Casualty Insurance	208,000	208,000	-	0.00%	225,000	17,000	8.17% (1)
211 Legal Fees	29,000	29,000	-	0.00%	29,000	-	0.00%
212 Legal Notices	1,500	1,400	(100)	-7.14%	1,800	400	28.57%
214 Officials Expenses	8,000	8,000	-	0.00%	8,000	-	0.00%
240/283 Workers Comp. Deductibles	4,000	4,000	-	0.00%	4,000	-	0.00%
241 Liability Deductibles	4,000	4,000	-	0.00%	4,000	-	0.00%
242 Property Deductibles	8,000	8,000	-	0.00%	8,000	-	0.00%
281 Liability Insurance Premiums	308,000	308,000	-	0.00%	332,700	24,700	8.02% (1)
Sub Total:	570,500	570,400	(100)	-0.02%	612,500	42,100	7.38%

BUILDING AND MAINTENANCE EXPENSES

DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE
202 Maint. of Recreation Equip.	3,000	3,000	-	0.00%	3,000	-	0.00%
226 Professional Planning Services	12,500	10,000	(2,500)	-25.00%	10,000	-	0.00%
227 Alarm Service	9,700	8,200	(1,500)	-18.29%	9,300	1,100	13.41% (2)
231 Scavenger Services	29,100	34,550	5,450	15.77%	34,600	50	0.14%
232 Utilities	430,400	441,000	10,600	2.40%	458,250	17,250	3.91% (3)
251 Maintenance of Buildings	17,700	16,900	(800)	-4.73%	16,900	-	0.00%
260 Shared Employees (VOP)	56,400	61,900	5,500	8.99%	65,350	3,450	5.57%
261 Community Center Bldg.Maint.	14,000	13,800	(200)	-1.45%	14,000	200	1.45%
262 Birchwood Bldg. Maintenance	8,000	7,500	(500)	-6.67%	8,000	500	6.67%
263 Other Building Maintenance	5,500	4,500	(1,000)	-22.22%	5,000	500	11.11%
267 Contractual Cleaning Service	52,500	49,500	(3,000)	-6.06%	53,000	3,500	7.07%
328 Chemicals	33,500	26,900	(6,600)	-24.54%	32,500	5,600	20.82% (4)
351 Building Maintenance Supplies	29,000	29,100	100	0.34%	29,600	500	1.72%
361 Community Ctr. Custodial Supplies	11,600	11,300	(300)	-2.65%	12,200	900	7.96%
362 Birchwood Custodial Supplies	4,200	4,200	-	0.00%	4,500	300	7.14%
363 Other Custodial Supplies	3,200	3,800	600	15.79%	3,500	(300)	-7.89%
Sub Total:	720,300	726,150	5,850	0.81%	759,700	33,550	4.62%

(1) Reflects budgeted increase in MRMA  
 (2) Reflects anticipated repairs in 2009  
 (3) Reflects projected utility increase  
 (4) Reflects timing of pool chemical purchases

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EQUIPMENT AND MAINTENANCE

DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE
209 Rental Equipment/Space	40,000	32,000	(8,000)	-25.00%	32,000	-	0.00%
252 Equipment Maintenance	25,500	24,250	(1,250)	-5.15%	25,000	750	3.09%
253 Vehicle Maintenance	1,000	1,000	-	0.00%	1,000	-	0.00%
254 Park Equipment/Road Repairs	5,700	5,700	-	0.00%	5,700	-	0.00%
321 Petroleum Products	71,000	78,700	7,700	9.78%	78,000	(700)	-0.89%
322 Fertilizer	26,700	26,700	-	0.00%	26,700	-	0.00%
323 Landscape Materials	42,000	42,000	-	0.00%	42,000	-	0.00%
324 Quarry Materials	33,000	39,000	6,000	15.38%	39,000	-	0.00%
325 Hand Tools	11,000	12,000	1,000	8.33%	11,500	(500)	-4.17%
329 Hand Tool Repair/Supplies	3,200	3,200	-	0.00%	3,200	-	0.00%
352 Equipment Maintenance Supplies	58,500	62,700	4,200	6.70%	64,000	1,300	2.07%
354 Park Equipment Maintenance	38,000	40,000	2,000	5.00%	40,000	-	0.00%
Sub Total:	355,600	367,250	11,650	3.17%	368,100	850	0.23%

PROGRAM EXPENSES

DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE
200 Contractual Services	1,043,900	1,040,400	(3,500)	-0.34%	1,123,125	82,725	7.95% (1)
2XX Chorus Fundraising Expenses	120,800	208,300	87,500	42.01%	208,300	-	0.00%
285 NWSRA Assessment	389,600	389,600	-	0.00%	457,300	67,700	17.38%
300 Departmental Supplies	497,150	483,750	(13,400)	-2.77%	507,475	23,725	4.90%
Sub Total:	2,051,450	2,122,050	70,600	3.33%	2,296,200	174,150	8.21%

(1) 2009 Includes Box office (Ticket Turtle) reimbursements of \$17K to rental groups

OTHER EXPENSES

DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE
274 Memorial Services	150	150	-	0.00%	150	-	0.00%
280 Paying Agent Fees	1,000	1,000	-	0.00%	1,000	-	0.00%
284 Audit Fees	11,000	11,000	-	0.00%	11,500	500	4.55%
288 Credit Card Fees	45,600	46,600	1,000	2.15%	49,700	3,100	6.65% (1)
289 Investment Fees	1,800	2,300	500	21.74%	2,300	-	0.00%
296 Background Checks	5,100	5,100	-	0.00%	5,300	200	3.92%
298 Fee Waiver Costs	25,500	22,000	(3,500)	-15.91%	23,000	1,000	4.55%
299 Other Contractual Services	160,600	171,700	11,100	6.46%	173,600	1,900	1.11%
305 Safety Supplies	8,000	8,000	-	0.00%	8,000	-	0.00%
311 Part Time Staff Expense	3,400	3,200	(200)	-6.25%	3,400	200	6.25%
374 Memorial Expenses	250	250	-	0.00%	250	-	0.00%
399 Other Commodities	38,900	39,700	800	2.02%	39,900	200	0.50%
900 Contingencies and Transfers	202,650	261,000	58,350	22.36%	262,975	1,975	0.76%
996 Golf / Stables Reimbursements	(228,800)	(228,800)	-	0.00%	(230,800)	(2,000)	0.87%
Sub Total:	275,150	343,200	68,050	-372.50%	350,275	7,075	2.06%

CAPITAL EXPENSES

DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE
400 Recreation Equipment	26,600	35,900	9,300	25.91%	28,850	(7,050)	-19.64% (2)
401 Office Equipment	46,750	46,750	-	26.84%	12,550	(34,200)	-73.16% (2)
404 Furniture and Fixtures	1,000	1,000	-	0.00%	1,000	-	0.00% (2)
405 Safety Supplies	8,000	8,000	-	0.00%	6,500	(1,500)	-18.75% (2)
408 Data Processing Equipment	89,350	90,650	1,300	1.43%	80,000	(10,650)	-11.75% (2)
409 Communications Equipment	1,500	1,500	-	0.00%	1,500	-	0.00% (2)

(1) Increased registrations with credit cards.  
 (2) All items with 400#'s are in 2009 Master Plan.

CAPITAL EXPENSES CONTINUED

DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE #DIV/0!	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE #DIV/0!
410 Land Purchases	100,000	-	(100,000)		100,000	100,000	(1)
411 Park Development	333,900	333,900	-	0.00%	15,000	(318,900)	-95.51% (1)
412 Surface Improvements	76,000	76,000	-	0.00%	55,000	(21,000)	-27.63% (1)
415 Trail Improvements	245,750	224,850	(20,900)	-9.30%	81,000	(143,850)	-63.98% (1)
423 Landscaping	82,750	81,650	(1,100)	-1.35%	101,500	19,850	24.31% (1)
425 Construction Expenses	1,600,000	1,230,000	(370,000)	-30.08%	10,800,000	9,570,000	778.05% (1)
435 Construction Management Exp	-	-	-	#DIV/0!	-	-	#DIV/0! (1)
445 Architectural Expenses	53,000	50,000	(3,000)	-6.00%	-	(50,000)	-100.00% (1)
475 Owners Expenses	147,000	126,000	(21,000)	-16.67%	-	(126,000)	-100.00% (1)
452 Operations Equipment	233,400	233,200	(200)	-0.09%	335,200	102,000	43.74% (1)
454 Playground Equipment	237,950	254,850	16,900	6.63%	184,200	(70,650)	-27.72% (1)
458 Athletic Field Improvements	138,150	121,950	(16,200)	-13.28%	185,400	63,450	52.03% (1)
461 Community Center Improvements	41,500	32,700	(8,800)	-26.91%	16,000	(16,700)	-51.07% (1)
462 Birchwood Improvements	29,500	28,600	(900)	-3.15%	5,000	(23,600)	-82.52% (1)
463 Building Improvements	128,500	124,300	(4,200)	-3.38%	78,000	(46,300)	-37.25% (1)
464 Cutting Hall Improvements	91,000	96,131	5,131	5.34%	126,500	30,369	31.59% (1)
465 Pool Improvements	69,525	69,525	-	0.00%	82,000	12,475	17.94% (1)
466 Other Improvements	92,400	91,500	(900)	-	125,000	33,500	36.61% (1)
467 Golf Course Improvements-Corp	135,000	168,000	33,000	-	168,000	-	- (1)
Sub-total:	4,008,525	3,526,956	(481,569)	-13.65%	12,588,200	9,061,244	256.91% (1)

DEBT SERVICE

DESCRIPTION	BUDGET 2008	ANTICIP 2008	CHANGE 2008	PERCENT CHANGE	PROPOSED 2009	CHANGE 2009	PERCENT CHANGE
664 Bond Principal 6/98 Aquatic	630,000	630,000	-	0.00%	-	(630,000)	-100.00%
665 Bond Interest 6/98 Aquatic	22,000	22,000	-	0.00%	-	(22,000)	-100.00%
666 Bond Principal 3/04 Falcon	235,000	235,000	-	0.00%	245,000	10,000	4.26%
667 Bond Interest 3/04 Falcon	217,800	217,800	-	0.00%	207,200	(10,600)	-4.87%
668 Bond Principal Refunding	192,300	192,300	-	-	592,000	399,700	-
669 Bond Interest Refunding	100	100	-	-	400	300	-
672 Bonds 6/06 BW Principal	185,000	185,000	-	-	235,000	50,000	-
673 Bonds 6/06 BW Interest	261,300	261,300	-	-	252,600	(8,700)	-
674 Bond 10/08 FalcRecCirtLmt Bd PI	0	0	-	-	-	-	-
675 Bond 10/08 FalcRecCirtLmt Bndlr	0	0	-	-	135,850	135,850	-
676 Bonds 10/08 FalcRecCirtLmt RevPI	-	-	-	-	225,000	225,000	-
677 Bonds 10/03 FalcRecCirtLmt RevIN	-	-	-	-	371,700	371,700	-
Sub-total:	1,743,500	1,743,500	-	0.00%	2,264,750	521,250	29.90%

(1) All items with 400#s are in 2009 Master Plan.

PALM SPRING PARK DISTRICT  
 2009 Budget  
 Park District Operations  
 Expense Detail by Classification - Summary

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Fund	1/1/08	Anticipated Revenues	Anticipated Expenses	12/31/08	Budgeted Revenues	Budgeted Expenditures	12/31/09
Corporate	9,704,368	16,977,345	(8,643,575)	18,038,138	7,583,050	(17,770,750)	7,850,438
Recreation	3,073,518	4,958,400	(4,538,426)	3,493,492	5,158,500	(4,837,470)	3,814,522
Insurance	459,727	325,750	(332,400)	453,077	339,500	(357,100)	435,477
Audit	5,337	10,800	(11,000)	5,137	11,200	(11,500)	4,837
Bond and Interest	(782)	1,097,650	(1,091,500)	5,368	1,668,050	(1,668,050)	5,368
Museum	50,300	101,000	(100,875)	50,425	100,350	(104,775)	46,000
Handicapped Recreation	255,971	381,800	(389,600)	248,171	400,000	(457,300)	190,871
Pools	38	714,350	(711,450)	2,938	752,100	(740,500)	14,538
Acquisition and Improvement	93,568	500	(500)	93,568	500	(500)	93,568
Retirement	378,380	938,850	(942,600)	374,630	971,800	(981,200)	365,230
Working Cash	175,721	-	-	175,721	-	-	175,721
Extraordinary Income/Expense	520,975	67,250	-	588,225	85,950	-	674,175
Affiliates	334,447	1,707,300	(1,643,350)	398,397	1,722,250	(1,706,525)	414,122
Totals	15,051,570	27,280,995	(18,405,276)	23,927,289	18,793,250	(28,635,670)	14,084,869

PAT ALINE PARK DISTRICT  
 Budget  
 Golf Course  
 Page 1

	2008				2009			2007
	Budget	Anticipated	Change	% Diff	Proposed	Change	% Diff	Actual
<b>Opening Balances</b>								
Cash	(894,215)	(905,345)	(11,130)	1.24%	(1,086,080)	(180,735)	19.96%	(905,345)
<b>Revenues</b>								
General Revenue	1,039,245	918,075	(121,170)	-11.66%	1,062,875	144,800	15.77%	843,910
Pro Shop	66,700	71,500	4,800	7.20%	64,950	(6,550)	-9.16%	55,620
Clubhouse	25,850	25,000	(850)	-3.29%	26,350	1,350	5.40%	27,130
Practice Range	116,000	104,000	(12,000)	-10.34%	105,000	1,000	0.96%	100,700
Golf Cart Revenue	207,500	204,700	(2,800)	-1.35%	206,000	1,300	0.64%	196,915
Total Revenues	1,455,295	1,323,275	(132,020)	-9.07%	1,465,175	141,900	10.72%	1,224,275
<b>Expenses</b>								
Administration	389,400	382,250	(7,150)	-1.84%	396,000	13,750	3.60%	367,180
Maintenance	736,327	741,868	5,541	0.75%	778,090	36,222	4.88%	732,065
Pro Shop	52,900	60,225	7,325	13.85%	48,000	(12,225)	-20.30%	54,018
Clubhouse	4,550	5,650	1,100	24.18%	4,550	(1,100)	-19.47%	2,600
Practice Range	57,200	56,200	(1,000)	-1.75%	58,300	2,100	3.74%	73,775
Golf Cart Expenses	59,600	62,600	3,000	5.03%	63,800	1,200	1.92%	55,625
Sub-Total Expenses	1,299,977	1,308,793	8,816	0.68%	1,348,740	39,947	3.05%	1,285,263
<b>Plus Expense Allocations</b>	45,000	45,000	0	0.00%	45,000	0	0.00%	45,000
Adjusted Operating Expenses	1,344,977	1,353,793	8,816	0.66%	1,393,740	39,947	2.95%	1,330,263
Total Operating Revenue	110,318	(30,518)	(140,836)	-127.66%	71,435	101,953	-334.07%	(105,988)
<b>Corporate Loan Fund &amp; Capital</b>	105,657	147,217	41,560	39.33%	110,435	(36,782)	-24.98%	66,215
<b>Plus Depreciation &amp; Replacement Reserve</b>	3,000	3,000	0	0.00%	3,000	0	0%	0
<b>Plus Corporate Dividend</b>	0	0	0	0.00%	0	0	0%	0
Total Other Expenses	108,657	150,217	41,560	38.25%	113,435	(36,782)	-24.49%	66,215
<b>Net Increase (Decrease) in Cash Balances</b>	1,661	(180,735)	(182,396)	(2)	(42,000)	138,735	-76.76%	(172,203)
<b>Ending Cash Balances</b>	(892,554)	(1,086,080)	(193,526)	21.68%	(1,128,080)	(42,000)	3.87%	(1,077,548)
<b>Profit by Function</b>								
Pro Shop	13,800	11,275	(2,525)	-18.30%	16,950	5,675	50.33%	1,602
Clubhouse	21,300	19,350	(1,950)	-9.15%	21,800	2,450	12.66%	24,530
Practice Range	58,800	47,800	(11,000)	-18.71%	46,700	(1,100)	-2.30%	26,925
Golf Cans	147,900	142,100	(5,800)	-3.92%	142,200	100	0.07%	141,290
Total Ending Cash Balances	(892,554)	(1,086,080)	(193,526)	17.82%	(1,128,080)	(42,000)	3.87%	(1,077,548)

PALATINE PARK DISTRICT  
2009 Budget  
Stables

	2008				2009		
	Budget	Anticipated	Change	% Diff	Proposed	Change	% Diff
<u>Opening Balances</u>							
Cash	770,806	756,358	-14448	-1.9%	732,058	(24,300)	-3.2%

Revenues

Administration	122,710	132,200	9,490	7.7%	128,800	(3,400)	-2.6%
Schooling	376,000	351,200	(24,800)	-6.6%	376,000	24,800	7.1%
Boarders	265,000	261,500	(3,500)	-1.3%	273,000	11,500	4.4%
Tack Shop	7,450	5,100	(2,350)	-31.5%	5,750	650	12.7%
Lower Barn	0	0	0	0.0%	0	0	0.0%
<b>Total Revenues</b>	<b>771,160</b>	<b>750,000</b>	<b>(21,160)</b>	<b>-2.7%</b>	<b>783,550</b>	<b>33,550</b>	<b>4.5%</b>

Expenses

Administration	203,500	208,400	4,900	2.4%	216,350	7,950	4%
Schooling	279,150	273,450	(5,700)	-2.0%	279,100	5,650	2.1%
Boarders	235,100	241,600	6,500	2.8%	246,200	4,600	1.9%
Tack Shop	6,950	4,850	(2,100)	-30.2%	5,650	800	16.5%
Lower Barn	0	0	0	0.0%	0	0	0.0%
<b>Total Expenses</b>	<b>724,700</b>	<b>728,300</b>	<b>3,600</b>	<b>0.5%</b>	<b>747,300</b>	<b>19,000</b>	<b>2.6%</b>

Plus Expense Allocations

	34,000	34,000	0	0.0%	34,000	0	0.0%
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Adjusted Operating Expenses

	758,700	762,300	3,600	0.5%	781,300	19,000	2.5%
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Total Operating Revenue

	12,460	(12,300)	(24,760)	-198.7%	2,250	14,550	-118.3%
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Less Capital Expenditures

	30,500	12,000	20,700	67.9%	27,000	15,000	125.0%
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Net Increase (Decrease) in Cash Balances

	(18,040)	(24,300)	(6,260)	34.70%	(24,750)	(450)	1.85%
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Ending Cash Balances

	752,766	732,058	(20,708)	-2.8%	707,308	(24,750)	-3.4%
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Profit by Function

Schooling	96,850	77,750	(19,100)	-19.7%	96,900	19,150	24.6%
Boarders	29,900	19,900	(10,000)	-33.4%	26,800	6,900	34.7%
Tack Shop	500	250	(250)	-50.0%	100	(150)	-60.0%
Lower Barn	0	0	0	0.0%	0	0	0.0%
<b>Total</b>	<b>127,250</b>	<b>97,900</b>	<b>(29,350)</b>	<b>-23.1%</b>	<b>123,800</b>	<b>25,900</b>	<b>26.5%</b>

Total Ending Cash Balances

	752,766	732,058	(20,708)	-2.8%	707,308	(24,750)	-3.4%
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