

PALATINE PARK DISTRICT
2007 Budget
Summary of Park District Operations
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| | 1 / 1 / 06 - 12 / 31 / 06 | | | | 1 / 1 / 07 - 12 / 31 / 07 | | |
|--|---------------------------|-------------|-------------|---------|---------------------------|-------------|--------------|
| | Revised Budget | Anticipated | Change | % Diff | Proposed | Change | % Diff |
| Opening Balances | | | | | | | |
| General | 11,936,501 | 11,936,501 | - | 0.00% | 14,299,796 | 2,363,295 | 19.80% |
| Bond and Interest | 57,577 | 57,577 | - | 0.00% | 57,577 | - | 0.00% |
| Acquisition & Improvement | 123,367 | 123,367 | - | 0.00% | 97,367 | (26,000) | -21.08% (1) |
| Working Cash | 175,721 | 175,721 | - | 0.00% | 175,721 | - | 0.00% |
| Total Beginning Balances | 12,293,166 | 12,293,166 | - | 0.00% | 14,630,461 | 2,337,295 | 19.01% |
| Revenues | 20,600,745 | 20,896,965 | 296,220 | 0 | 15,967,975 | (4,928,990) | -23.59% |
| Expenses | | | | | | | |
| Wages and Salaries | 5,867,450 | 5,790,380 | (77,070) | -1.33% | 6,018,400 | 228,020 | 3.94% |
| Personnel Benefits | 1,835,970 | 1,841,600 | 5,630 | 0.31% | 2,027,300 | 185,700 | 10.08% (2) |
| Office | 333,500 | 336,350 | 2,850 | 0.85% | 364,050 | 27,700 | 8.24% |
| Insurance & Legal | 543,600 | 563,600 | 20,000 | 3.55% | 737,500 | 173,900 | 30.86% (3) |
| Building Maintenance | 601,450 | 563,150 | (38,300) | -6.80% | 646,900 | 83,750 | 14.87% (4) |
| Equipment & Maintenance | 317,700 | 296,000 | (21,700) | -7.33% | 332,300 | 36,300 | 12.26% (5) |
| Program Expenses | 1,883,800 | 1,908,825 | 25,025 | 1.31% | 1,969,400 | 60,575 | 3.17% |
| Other, Inc. Expense Allocations | 257,050 | 247,750 | (9,300) | -3.75% | 220,900 | (26,850) | -10.84% |
| Total Expenses | 11,640,520 | 11,547,655 | (92,865) | -0.80% | 12,316,750 | 769,095 | 6.66% |
| Capital Repair/Replace | (531,030) | 1,360,676 | 1,891,706 | 139.03% | 887,100 | (473,576) | -34.80% |
| Bond and Interest | 1,164,400 | 1,164,400 | - | 0.00% | 1,587,500 | 423,100 | 36.34% (6) |
| Net Operating Revenue | 8,326,855 | 6,824,234 | (1,502,621) | -22.02% | 1,176,625 | (5,647,609) | -82.76% |
| Expansion and Acquisition | 2,976,500 | 1,561,074 | (1,415,426) | -90.67% | 4,458,000 | 2,896,926 | 185.57% (7) |
| Net Increase (Decrease) in Cash Balances | (583,390) | 2,337,295 | 2,920,685 | 124.96% | (3,360,925) | (5,698,220) | -243.80% (8) |
| Ending Cash Balances | | | | | | | |
| General | 11,355,461 | 14,299,796 | 2,944,335 | 20.59% | 10,939,271 | (3,360,525) | -23.50% |
| Bond and Interest | 57,127 | 57,577 | 450 | 0.78% | 57,577 | - | 0.00% |
| Acquisition & Improvement | 121,467 | 97,367 | (24,100) | -24.75% | 96,967 | (400) | -0.41% |
| Working Cash | 175,721 | 175,721 | - | 0.00% | 175,721 | - | 0.00% |
| Total Ending Cash Balances | 11,709,776 | 14,630,461 | 2,920,685 | 19.96% | 11,269,536 | (3,360,925) | -22.97% (8) |

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

- (1) Budgeted reduction.
- (2) Includes health insurance
- (3) Building MRMA reserve
- (4) Includes utility increase
- (5) Includes increased fuel consumption
- (6) 2006 Includes \$6m in Birchwood Bond Issue
- (7) As per Master Plan 2007.
- (8) Reduction due to Birchwood Pool carryover of \$3,487,000

PALATINE PARK DISTRICT
 2007 Budget
 Summary of Revenues
 Park District Operations
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| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE |
|-------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|
| 1 Tax Receipts | 9,197,500 | 9,345,400 | 147,900 | 1.61% | 10,398,380 | 1,052,980 | 11.27% |
| 4 Replacement Tax | 128,000 | 143,000 | 15,000 | 11.72% | 143,000 | - | 0.00% |
| 7 I.D./Pool Passes | 321,500 | 316,700 | (4,800) | -1.49% | 325,850 | 9,150 | 2.89% |
| 8 Interest | 125,100 | 250,400 | 125,300 | 100.16% | 250,100 | (300) | -0.12% |
| 48 Vending Commissions | 10,350 | 10,350 | - | 0.00% | 17,750 | 7,400 | 71.50% (1) |
| 51 Facility Rental | 29,750 | 32,670 | 2,920 | 9.82% | 36,100 | 3,430 | 10.50% (2) |
| 59 Other | 344,795 | 352,095 | 7,300 | 2.12% | 363,245 | 11,150 | 3.17% |
| 69 Non Resident Surcharge | 7,000 | 7,000 | - | 0.00% | 7,000 | - | 0.00% |
| 70 Program/Facility Fees | 3,543,350 | 3,540,450 | (2,900) | -0.08% | 3,702,400 | 161,950 | 4.57% |
| 71 Daily Pool Fees/Lessons | 126,800 | 113,600 | (13,200) | -10.41% | 167,100 | 53,500 | 47.10% (2) |
| 73 Fund Raising | 123,700 | 141,900 | 18,200 | 14.71% | 123,700 | (18,200) | -12.83% (3) |
| 74 Donations | 100 | 31,200 | 31,100 | 31100.00% | 32,500 | 1,300 | 4.17% |
| 78 Swim Team Surcharge 9of10 | 2,000 | 2,000 | - | 0.00% | 2,000 | - | 0.00% |
| 7810 Swim Team BW Pmt 1 of 25 | - | - | - | - | 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 | 6,183,650 | 6,183,650 | - | - | 33,700 | (6,149,950) | - (4) |
| 81 Village Ordinance Cont. | 250,000 | 250,000 | - | 0.00% | 250,000 | - | 0.00% |
| 82 Developer Contributions | 6,000 | 7,500 | 1,500 | 25.00% | 7,500 | - | 0.00% |
| 83 Grants | 42,000 | 42,000 | - | - | - | (42,000) | - |
| 88 Transfers (P.O.C.) | 12,000 | 8,900 | (3,100) | -25.83% | 8,500 | (400) | -4.49% |
| 91 Transfers (Pool) | 80,000 | 50,000 | (30,000) | - | 25,000 | (25,000) | - |
| 98 Gift Certificates | 750 | 750 | - | 0.00% | 750 | - | 0.00% |
| TOTALS: | 20,600,745 | 20,896,965 | 296,220 | 1.44% | 15,967,975 | (4,928,990) | -23.59% |

- (1) New vendor contract
- (2) 2007 Reflects additional revenues from Birchwood Pool
- (3) 2007 Reflects additional expenses due to Birchwood Pool
- (4) Birchwood Bond proceeds in 2006

PALATINE PARK DISTRICT
 2007 Budget
 Wage and Salary Analysis
 Park District Operations Summary
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| Description | Budgeted 2006 | | | Anticip 2006 | | | Change | | | Proposed 2007 | | | Change | | |
|-----------------------------------|---------------|-----------|---|--------------|-----------|---|--------|----------|----------|---------------|-----------|---|--------|---------|------------|
| | # | Amount | % | # | Amount | % | # | Amount | % | # | Amount | % | # | Amount | % |
| 101 Director's Salary | 1 | 115,200 | | 1 | 115,200 | | 0 | - | 0.00% | 1 | 119,450 | | 0 | 4,250 | 3.69% |
| 102 Superintendent Salaries | 3 | 261,700 | | 3 | 260,100 | | 0 | (1,600) | -0.61% | 3 | 269,700 | | 0 | 9,600 | 3.69% |
| 103 Coord./Foreman/Asst. Supt. | 13 | 714,300 | | 13 | 718,400 | | 0 | 4,100 | 0.57% | 13 | 742,400 | | 0 | 24,000 | 3.34% |
| 104 Secretarial | 10 | 383,050 | | 10 | 383,450 | | 0 | 400 | 0.10% | 10 | 397,600 | | 0 | 14,150 | 3.69% |
| 105 Accounting | 5 | 292,850 | | 5 | 291,000 | | 0 | (1,850) | -0.63% | 5 | 301,750 | | 0 | 10,750 | 3.69% |
| 107 Public Information | 2 | 93,900 | | 2 | 94,300 | | 0 | 400 | 0.43% | 2 | 97,800 | | 0 | 3,500 | 3.71% |
| 110 Maintenance Wages | 26 | 1,049,250 | | 26 | 1,048,050 | | 0 | (1,200) | -0.11% | 26 | 1,086,500 | | 0 | 38,450 | 3.67% |
| 111 Part-time Wages | 50 | 395,550 | | 50 | 390,150 | | 0 | (5,400) | -1.37% | 50 | 408,250 | | 0 | 18,100 | 4.64% |
| 112 Instructor's Wages | | 35,800 | | | 38,980 | | - | 3,180 | 8.88% | | 46,200 | | 0 | 7,220 | 18.52% (1) |
| 1xxxx Wages - Recreation Programs | 700 | 1,134,600 | | 700 | 1,038,750 | | 0 | (95,850) | -8.45% | 700 | 1,099,650 | | 0 | 60,900 | 5.86% |
| 10000 Wages - Affiliates | | 751,200 | | | 776,950 | | - | 25,750 | 3.43% | | 796,500 | | 0 | 19,550 | 2.52% |
| 113 Rental Supervision | 5 | 4,700 | | 5 | 4,200 | | 0 | (500) | -10.64% | 5 | 5,800 | | 0 | 1,600 | 38.10% (2) |
| 114 P-T Secretary | 12 | 148,500 | | 12 | 148,900 | | 0 | 400 | 0.27% | 12 | 155,800 | | 0 | 6,900 | 4.63% |
| 1145 Desk Attendants | 20 | 24,000 | | 20 | 24,550 | | 0 | 550 | - | 20 | 30,000 | | 0 | 5,450 | 22.20% (3) |
| 11400 Pool Attendants | 60 | 64,000 | | 60 | 56,700 | | 0 | (7,300) | -11.41% | 60 | 59,000 | | 0 | 2,300 | 4.06% (4) |
| 115 Manager's Wages | 14 | 55,500 | | 14 | 60,200 | | 0 | 4,700 | 8.47% | 14 | 54,800 | | 0 | (5,400) | -8.97% |
| 116 Pool Guard/Attendants | 70 | 183,000 | | 70 | 184,800 | | 0 | 1,800 | 0.98% | 74 | 183,400 | | 4 | (1,400) | -0.76% |
| 117 Field Work Student Wages | 1 | 3,500 | | 1 | - | | 0 | (3,500) | -100.00% | 1 | 3,500 | | 0 | 3,500 | 0.00% |
| SUB-TOTAL: | 992 | 5,710,600 | | 992 | 5,634,660 | | 0 | (75,920) | -1.33% | 996 | 5,858,100 | | 4 | 223,420 | 3.97% |
| ADDITIONAL ITEMS | | | | | | | | | | | | | | | |
| 120 Overtime Wages | | 88,400 | | | 87,150 | | | (1,250) | -1.41% | | 90,700 | | | 3,550 | 4.07% |
| 121 Overtime Wages Part Time | | 16,300 | | | 16,500 | | | 200 | 1.23% | | 16,500 | | | - | 0.00% |
| 137/147 Training Wages | | 1,200 | | | 1,200 | | | - | 0.00% | | 1,200 | | | - | 0.00% |
| 138 Safety Incentive | | 10,000 | | | 10,000 | | | - | 0.00% | | 10,000 | | | - | 0.00% |
| 129 Sick Leave Incentive | | 40,950 | | | 40,850 | | | (100) | -0.24% | | 41,900 | | | 1,050 | 2.57% |
| SUB-TOTAL: | | 156,850 | | | 155,700 | | | (1,150) | -0.73% | | 160,300 | | | 4,600 | 2.95% |
| TOTAL: | | 5,867,450 | | | 5,790,380 | | | (77,070) | -1.31% | | 6,018,400 | | | 228,020 | 3.94% |

(1) Increase in BW pool staff (\$6,700)
 (2) Increase in BW pool staff (\$1,550)
 (3) Increase in BW pool staff (\$4,550)
 (4) Decrease due to change in staffing of BW pool

PALATINE PARK DISTRICT
 2007 Budget
 Park District Operations
 Expense Detail by Classification - Summary
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| PERSONNEL BENEFITS | | | | | | | | | |
|-------------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|----------------|-------------------|
| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE | CHANGE 2007 | PERCENT CHANGE |
| 205 Hospitalization | 820,500 | 820,500 | - | 0.00% | 981,900 | 161,400 | 19.67% (1) | 161,400 | 19.67% (1) |
| 206 In-service Training | 49,200 | 49,200 | - | 0.00% | 49,800 | 600 | 1.22% | 600 | 1.22% |
| 220 Dues | 10,800 | 11,650 | 850 | 7.30% | 11,650 | - | 0.00% | - | 0.00% |
| 233 Uniforms | 19,000 | 19,000 | - | 0.00% | 21,000 | 2,000 | 10.53% (2) | 2,000 | 10.53% (2) |
| 236 Training Expenses | 8,000 | 8,000 | - | 0.00% | 9,000 | 1,000 | 12.50% (3) | 1,000 | 12.50% (3) |
| 277 Reimbursable Auto Expense | 28,770 | 29,600 | 830 | 2.80% | 31,500 | 1,900 | 6.42% | 1,900 | 6.42% |
| 286 IMRF-Park District Share | 416,650 | 420,100 | 3,450 | 0.82% | 424,300 | 4,200 | 1.00% | 4,200 | 1.00% |
| 287 FICA-Park District Share | 483,050 | 483,550 | 500 | 0.10% | 498,150 | 14,600 | 3.02% | 14,600 | 3.02% |
| Sub-total: | 1,835,970 | 1,841,600 | 5,630 | 0.31% | 2,027,300 | 185,700 | 10.08% | 185,700 | 10.08% |
| OFFICE EXPENSES | | | | | | | | | |
| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE | CHANGE 2007 | PERCENT CHANGE |
| 201 Maintenance of Office Equipment | 4,500 | 4,500 | - | 0.00% | 4,500 | - | 0.00% | - | 0.00% |
| 208 Data Processing Contractual | 48,000 | 48,000 | - | 0.00% | 63,000 | 15,000 | 31.25% (4) | 15,000 | 31.25% (4) |
| 210 Postage Meter Rental | 900 | 350 | (550) | -157.14% | 900 | 550 | 157.14% | 550 | 157.14% |
| 213 Printing | 68,600 | 69,550 | 950 | 1.37% | 75,750 | 6,200 | 8.91% (5) | 6,200 | 8.91% (5) |
| 219 Publications | 1,600 | 2,100 | 500 | 23.81% | 2,100 | - | 0.00% | - | 0.00% |
| 230 Telephone Services | 76,800 | 73,250 | (3,550) | -4.85% | 75,700 | 2,450 | 3.34% | 2,450 | 3.34% |
| 258 Print Shop Services | 7,800 | 8,500 | 700 | 8.24% | 9,800 | 1,300 | 15.29% | 1,300 | 15.29% |
| 271 Public Information Contractual | 1,000 | 50 | (950) | -1900.00% | 1,000 | 950 | 1900.00% | 950 | 1900.00% |
| 301 Office Supplies | 34,200 | 33,600 | (600) | -1.79% | 33,750 | 150 | 0.45% | 150 | 0.45% |
| 308 Data Processing Supplies | 17,500 | 17,500 | - | 0.00% | 17,500 | - | 0.00% | - | 0.00% |
| 310 Postage | 76,900 | 85,050 | 8,150 | 9.58% | 86,050 | 1,000 | 1.18% | 1,000 | 1.18% |
| 358 Print Shop Supplies | 2,200 | 2,100 | (100) | -4.76% | 2,200 | 100 | 4.76% | 100 | 4.76% |
| 371/391 Public Information Supplies | (6,500) | (8,200) | (1,700) | 20.73% | (8,200) | - | 0.00% | - | 0.00% |
| Sub Total: | 333,500 | 336,350 | 2,850 | 0.85% | 364,050 | 27,700 | 8.24% | 27,700 | 8.24% |

(1) Reflects increase as previously approved by B.O.C.

(2) New vendor contract

(3) Reflects additional training request

(4) Reflects Microsoft operating system licensing fee assessed every three years

(5) Reflects increase in catalog printing

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 Expense Detail by Classification - Summary
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INSURANCE AND LEGAL EXPENSES

| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE |
|------------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|
| 204 Casualty Insurance | 167,200 | 167,200 | - | 0.00% | 229,000 | 61,800 | 36.96% (1) |
| 211 Legal Fees | 21,000 | 41,000 | 20,000 | 48.78% | 31,000 | (10,000) | -24.39% (2) |
| 212 Legal Notices | 1,400 | 1,400 | - | 0.00% | 1,400 | - | 0.00% |
| 214 Officials Expenses | 8,000 | 8,000 | - | 0.00% | 8,000 | - | 0.00% |
| 240/283 Worker's 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 | 330,000 | 330,000 | - | 0.00% | 452,100 | 122,100 | 37.00% (1) |
| Sub Total: | 543,600 | 563,600 | 20,000 | 3.55% | 737,500 | 173,900 | 30.86% |

BUILDING AND MAINTENANCE EXPENSES

| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE |
|---------------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|
| 202 Maint. of Recreation Equip. | 3,000 | 2,500 | (500) | -20.00% | 3,000 | 500 | 20.00% |
| 226 Professional Planning Services | 12,500 | 12,500 | - | 0.00% | 12,500 | - | 0.00% |
| 227 Alarm Service | 8,600 | 7,700 | (900) | -11.69% | 8,700 | 1,000 | 12.99% |
| 231 Scavenger Services | 20,000 | 19,950 | (50) | -0.25% | 22,100 | 2,150 | 10.78% |
| 232 Utilities | 347,900 | 315,300 | (32,600) | -10.34% | 386,500 | 71,200 | 22.58% (3) |
| 251 Maintenance of Buildings | 17,500 | 17,500 | - | 0.00% | 17,700 | 200 | 1.14% |
| 260 Shared Employees (VOP) | 47,650 | 46,650 | (1,000) | -2.14% | 48,500 | 1,850 | 3.97% |
| 261 Community Center Bldg.Maint. | 14,000 | 16,000 | 2,000 | 12.50% | 14,000 | (2,000) | -12.50% |
| 262 Birchwood Bldg. Maintenance | 8,000 | 6,500 | (1,500) | -23.08% | 8,000 | 1,500 | 23.08% |
| 263 Other Building Maintenance | 3,000 | 3,000 | - | 0.00% | 7,000 | 4,000 | 133.33% (4) |
| 267 Contractual Cleaning Service | 54,500 | 54,500 | - | 0.00% | 54,500 | - | 0.00% |
| 328 Chemicals | 18,000 | 15,650 | (2,350) | -15.02% | 17,300 | 1,650 | 10.54% |
| 351 Building Maintenance Supplies | 28,900 | 28,500 | (400) | -1.40% | 29,100 | 600 | 2.11% |
| 361 Community Ctr. Custodial Supplies | 10,600 | 10,000 | (600) | -6.00% | 10,700 | 700 | 7.00% |
| 362 Birchwood Custodial Supplies | 4,200 | 3,900 | (300) | -7.69% | 4,200 | 300 | 7.69% |
| 363 Other Custodial Supplies | 3,100 | 3,000 | (100) | -3.33% | 3,100 | 100 | 3.33% |
| Sub Total: | 601,450 | 563,150 | (38,300) | -6.80% | 646,900 | 83,750 | 14.87% |

(1) Reflects budgeted increase in MRMA reserves, claims expense

(2) Anticipated reflects increased legal fees due to land acquisition negotiations

(3) Reflects projected utility increase

(4) Includes refinishing wood floors in three buildings

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EQUIPMENT AND MAINTENANCE

| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE |
|------------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|
| 209 Rental Equipment/Space | 49,000 | 23,000 | (26,000) | -113.04% | 33,000 | 10,000 | 43.48% (1) |
| 252 Equipment Maintenance | 23,500 | 23,300 | (200) | -0.86% | 23,500 | 200 | 0.86% |
| 253 Vehicle Maintenance | 1,000 | 1,000 | - | 0.00% | 1,000 | - | 0.00% |
| 254 Park Equipment/Road Repairs | 4,500 | 5,000 | 500 | 10.00% | 5,500 | 500 | 10.00% |
| 321 Petroleum Products | 46,000 | 46,000 | - | 0.00% | 69,600 | 23,600 | 51.30% (2) |
| 322 Fertilizer | 24,000 | 24,000 | - | 0.00% | 26,000 | 2,000 | 8.33% |
| 323 Landscape Materials | 34,500 | 36,000 | 1,500 | 4.17% | 36,000 | - | 0.00% |
| 324 Quarry Materials | 30,000 | 31,000 | 1,000 | 3.23% | 31,000 | - | 0.00% |
| 325 Hand Tools | 10,500 | 10,500 | - | 0.00% | 10,500 | - | 0.00% |
| 329 Hand Tool Repair/Supplies | 3,200 | 3,200 | - | 0.00% | 3,200 | - | 0.00% |
| 352 Equipment Maintenance Supplies | 54,000 | 55,500 | 1,500 | 2.70% | 55,500 | - | 0.00% |
| 354 Park Equipment Maintenance | 37,500 | 37,500 | - | 0.00% | 37,500 | - | 0.00% |
| Sub Total: | 317,700 | 296,000 | (21,700) | -7.33% | 332,300 | 36,300 | 12.26% |

PROGRAM EXPENSES

| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE |
|---------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|
| 200 Contractual Services | 947,500 | 936,750 | (10,750) | -1.15% | 980,950 | 44,200 | 4.72% |
| 2XX Chorus Fundraising Expenses | 120,800 | 136,850 | 16,050 | 11.73% | 120,800 | (16,050) | -11.73% (3) |
| 285 NWSRA Assessment | 356,000 | 357,300 | 1,300 | 0.36% | 385,400 | 28,100 | 7.86% (4) |
| 300 Departmental Supplies | 459,500 | 477,925 | 18,425 | 3.86% | 482,250 | 4,325 | 0.90% |
| Sub Total: | 1,883,800 | 1,908,825 | 25,025 | 1.31% | 1,969,400 | 60,575 | 3.17% |

- (1) 2006 Under budget due to 2005 credit POC NWCH
- (2) Reflects VOP back billing
- (3) Reduced PCC fundraising planned in 2007
- (4) Previously approved by BOC

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| OTHER EXPENSES | | | | | | | | | |
|---------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|--|--|
| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | 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 | 8,000 | 8,000 | - | 0.00% | 8,000 | - | 0.00% | | |
| 288 Credit Card Fees | 49,400 | 50,500 | 1,100 | 2.18% | 52,000 | 1,500 | 2.97% | | |
| 289 Investment Fees | 1,800 | 1,800 | - | 0.00% | 1,800 | - | 0.00% | | |
| 293 Rental Property Management | - | - | - | - | - | - | - | | |
| 296 Background Checks | 2,300 | 2,000 | (300) | -15.00% | 2,300 | 300 | 15.00% | | |
| 298 Fee Waiver Costs | 14,000 | 15,800 | 1,800 | 11.39% | 16,500 | 700 | 4.43% | | |
| 299 Other Contractual Services | 142,650 | 142,450 | (200) | -0.14% | 149,900 | 7,450 | 5.23% | | |
| 305 Safety Supplies | 7,000 | 7,000 | - | 0.00% | 7,000 | - | 0.00% | | |
| 311 Part Time Staff Expense | 3,400 | 3,400 | - | 0.00% | 3,600 | 200 | 5.88% | | |
| 374 Memorial Expenses | 250 | 250 | - | 0.00% | 250 | - | 0.00% | | |
| 399 Other Commodities | 32,100 | 34,600 | 2,500 | 7.23% | 35,900 | 1,300 | 3.76% | | |
| 900 Contingencies and Transfers | 177,500 | 163,300 | (14,200) | -8.70% | 125,000 | (38,300) | -23.45% (1) | | |
| 996 Golf/Stables Reimbursements | (182,500) | (182,500) | - | 0.00% | (182,500) | - | 0.00% | | |
| 998 Foundation Expenses | - | - | - | - | - | - | - | | |
| Sub Total: | 257,050 | 247,750 | (9,300) | -372.50% | 220,900 | (26,850) | -10.84% | | |
| CAPITAL EXPENSES | | | | | | | | | |
| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE | | |
| 400 Recreation Equipment | 72,650 | 66,350 | (6,300) | -9.50% | 37,200 | (29,150) | -43.93% (2) | | |
| 401 Office Equipment | 9,000 | 9,000 | - | 997.22% | 89,750 | 80,750 | 897.22% (2) | | |
| 404 Furniture and Fixtures | 1,000 | 1,000 | - | 0.00% | 2,500 | 1,500 | 150.00% (2) | | |
| 405 Safety Supplies | 1,000 | 1,000 | - | 0.00% | 1,000 | - | 0.00% (2) | | |
| 408 Data Processing Equipment | 109,600 | 109,600 | - | 0.00% | 79,100 | (30,500) | -27.83% (2) | | |
| 409 Communications Equipment | 1,500 | 1,500 | - | 0.00% | 1,500 | - | 0.00% (2) | | |

(1) Reduced Pool subsidy
 (2) All items with 400#'s are in 2007 Master Plan.

PALATINE PARK DISTRICT
 2007 Budget
 Park District Operations
 Expense Detail by Classification - Summary
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| CAPITAL EXPENSES CONTINUED | | | | | | | | | |
|-----------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|--|--|
| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE | | |
| 410 Land Purchases | 200,000 | 1,253,000 | 1,053,000 | 84.04% | - | (1,253,000) | -100.00% (1) | | |
| 411 Park Development | 363,350 | 364,250 | 900 | 0.25% | 240,000 | (124,250) | -34.11% (1) | | |
| 412 Surface Improvements | 434,000 | 421,100 | (12,900) | -3.06% | 313,500 | (107,600) | -25.55% (1) | | |
| 415 Trail Improvements | 307,250 | 307,250 | - | 0.00% | 40,500 | (266,750) | -86.82% (1) | | |
| 423 Landscaping | 85,200 | 85,200 | - | 0.00% | 21,000 | (64,200) | -75.35% (1) | | |
| 425 Construction Expenses | 4,400,000 | 1,600,000 | (2,800,000) | -175.00% | 2,800,000 | 1,200,000 | 75.00% (1) | | |
| 435 Construction Management Exp | 330,000 | 180,000 | (150,000) | -83.33% | 150,000 | (30,000) | -16.67% (1) | | |
| 445 Architectural Expenses | 365,000 | 318,000 | (47,000) | -14.78% | 47,000 | (271,000) | -85.22% (1) | | |
| 475 Owners Expenses | 560,000 | 70,000 | (490,000) | -700.00% | 490,000 | 420,000 | 600.00% (1) | | |
| 452 Operations Equipment | 181,500 | 143,500 | (38,000) | -26.48% | 86,100 | (57,400) | -40.00% (1) | | |
| 454 Playground Equipment | 387,835 | 387,835 | - | 0.00% | 207,000 | (180,835) | -46.63% (1) | | |
| 458 Athletic Field Improvements | 85,000 | 83,600 | (1,400) | -1.67% | 18,000 | (65,600) | -78.47% (1) | | |
| 461 Community Center Improvements | 27,000 | 21,100 | (5,900) | -27.96% | 601,000 | 579,900 | 2748.34% (1) | | |
| 462 Birchwood Improvements | 116,000 | 112,500 | (3,500) | -3.11% | 13,000 | (99,500) | -88.44% (1) | | |
| 463 Building Improvements | 84,000 | 73,000 | (11,000) | -15.07% | 81,000 | 8,000 | 10.96% (1) | | |
| 464 Cutting Hall Improvements | 113,480 | 113,480 | - | 0.00% | 57,000 | (56,480) | -49.77% (1) | | |
| 465 Pool Improvements | 71,000 | 66,550 | (4,450) | -6.69% | 10,000 | (56,550) | -84.97% (1) | | |
| 466 Other Improvements | 72,400 | 58,800 | (13,600) | -23.13% | 38,500 | (20,300) | -34.52% (1) | | |
| Sub-total: | 8,377,765 | 5,847,615 | (2,530,150) | -43.27% | 5,424,650 | (422,965) | -7.23% (1) | | |

| DEBT SERVICE | | | | | | | | | |
|---------------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|-------------------|--|--|
| DESCRIPTION | BUDGET 2006 | ANTICIP 2006 | CHANGE 2006 | PERCENT CHANGE | PROPOSED 2007 | CHANGE 2007 | PERCENT CHANGE | | |
| 664 Bond Principal 6/98 Aquatic | 575,000 | 575,000 | - | 0.00% | 605,000 | 30,000 | 5.22% | | |
| 665 Bond Interest 6/98 Aquatic | 76,200 | 76,200 | - | 0.00% | 50,000 | (26,200) | -34.38% | | |
| 666 Bond Principal 3/04 Falcon | 145,000 | 145,000 | - | 0.00% | 225,000 | 80,000 | 55.17% | | |
| 667 Bond Interest 3/04 Falcon | 234,500 | 234,500 | - | 0.00% | 227,900 | (6,600) | -2.81% | | |
| 668 Bond Principal Refunding | 133,650 | 133,650 | - | 0.00% | 33,650 | (100,000) | -74.82% | | |
| 669 Bond Interest Refunding | 50 | 50 | - | 0.00% | 50 | - | 0.00% | | |
| 672 Bonds 6/06 BW Principal | - | - | - | - | 60,000 | 60,000 | - | | |
| 673 Bonds 6/06 BW Interest | - | - | - | - | 385,900 | 385,900 | - | | |
| Sub-total: | 1,164,400 | 1,164,400 | - | 0.00% | 1,587,500 | 423,100 | 36.34% | | |

(1) All items with 400#s are in 2007 Master Plan.

PALATINE PARK DISTRICT
 2007 Budget
 Park District Operations
 Expense Detail by Classification - Summary
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| Fund | 1/1/06 | Anticipated Revenues | Anticipated Expenses | 12/31/06 | Budgeted Revenues | Budgeted Expenditures | 12/31/07 |
|------------------------------|------------|----------------------|----------------------|------------|-------------------|-----------------------|------------|
| Corporate | 7,826,239 | 12,200,495 | (10,218,235) | 9,808,499 | 6,322,745 | (10,318,500) | 5,812,744 |
| Recreation | 2,476,390 | 4,389,070 | (4,075,310) | 2,790,150 | 4,622,280 | (4,123,650) | 3,288,780 |
| Insurance | 263,931 | 295,000 | (353,400) | 205,531 | 475,500 | (475,500) | 205,531 |
| Audit | 9,457 | 6,700 | (8,000) | 8,157 | 8,000 | (8,000) | 8,157 |
| Bond and Interest | 57,577 | 513,200 | (513,200) | 57,577 | 932,500 | (932,500) | 57,577 |
| Museum | 61,359 | 82,600 | (89,475) | 54,484 | 92,850 | (92,850) | 54,484 |
| Handicapped Recreation | 319,460 | 385,700 | (387,300) | 317,860 | 340,000 | (385,400) | 272,460 |
| Pools | 3,386 | 553,300 | (552,100) | 4,586 | 605,000 | (604,950) | 4,636 |
| Acquisition and Improvement | 123,367 | 400 | (26,400) | 97,367 | 100 | (500) | 96,967 |
| Retirement | 343,848 | 902,400 | (893,700) | 352,548 | 932,200 | (912,200) | 372,548 |
| Working Cash | 175,721 | - | - | 175,721 | - | - | 175,721 |
| Extraordinary Income/Expense | 379,094 | 59,200 | - | 438,294 | 59,200 | - | 497,494 |
| Affiliates | 253,336 | 1,508,900 | (1,442,550) | 319,686 | 1,577,600 | (1,474,850) | 422,436 |
| Totals | 12,293,166 | 20,896,965 | (18,559,670) | 14,630,461 | 15,967,975 | (19,328,900) | 11,269,536 |

PALATINE PARK DISTRICT
 2007 Budget
 Golf Course
 Page 1

| | 2006 | | | | 2007 | | |
|--|-----------|-------------|-----------|----------|-----------|----------|---------|
| | Budget | Anticipated | Change | % Diff | Proposed | Change | % Diff |
| Opening Balances: | | | | | | | |
| Cash | (729,495) | (741,725) | (12,230) | 1.68% | (725,687) | 16,038 | -2.16% |
| Revenues | | | | | | | |
| General Revenue | 1,026,251 | 929,930 | (96,321) | -9.39% | 1,013,600 | 83,670 | 9.00% |
| Pro Shop | 55,500 | 52,200 | (3,300) | -5.95% | 56,000 | 3,800 | 7.28% |
| Clubhouse | 25,500 | 25,850 | 350 | 1.37% | 26,000 | 150 | 0.58% |
| Practice Range | 116,000 | 111,000 | (5,000) | -4.31% | 116,000 | 5,000 | 4.50% |
| Golf Cart Revenue | 197,500 | 196,500 | (1,000) | -0.51% | 197,500 | 1,000 | 0.51% |
| Total Revenues | 1,420,751 | 1,315,480 | (105,271) | -7.41% | 1,409,100 | 93,620 | 7.12% |
| Expenses | | | | | | | |
| Administration | 353,150 | 345,650 | (7,500) | -2.12% | 370,900 | 25,250 | 7.31% |
| Maintenance | 674,300 | 659,125 | (15,175) | -2.25% | 694,400 | 35,275 | 5.35% |
| Pro Shop | 39,300 | 36,250 | (3,050) | -7.76% | 38,700 | 2,450 | 6.76% |
| Clubhouse | 4,800 | 7,300 | 2,500 | 52.08% | 4,550 | (2,750) | -37.67% |
| Practice Range | 61,700 | 57,700 | (4,000) | -6.48% | 61,700 | 4,000 | 6.93% |
| Golf Cart Expenses | 54,350 | 53,550 | (800) | -1.47% | 53,900 | 350 | 0.65% |
| Sub-Total Expenses | 1,187,600 | 1,159,575 | (28,025) | -2.36% | 1,224,150 | 64,575 | 5.57% |
| Plus Expense Allocations | 45,000 | 45,000 | 0 | 0.00% | 45,000 | | 0.00% |
| Adjusted Operating Expenses | 1,232,600 | 1,204,575 | (28,025) | -2.27% | 1,269,150 | 64,575 | 5.36% |
| Total Operating Revenue | 188,151 | 110,905 | (77,246) | -41.06% | 139,950 | 29,045 | 26.19% |
| Corporate Loan Fund & Capital | 90,017 | 94,867 | 4,850 | 5.39% | 135,717 | 40,850 | 43.06% |
| Plus Depreciation & Replacement Reserve | 3,000 | 0 | (3,000) | -100.00% | 3,000 | 3,000 | 0% |
| Plus Corporate Dividend | 0 | 0 | 0 | 0.00% | 0 | 0 | 0% |
| Total Other Expenses | 93,017 | 94,867 | 1,850 | 1.99% | 138,717 | 43,850 | 46.22% |
| Net Increase (Decrease) in Cash Balances | 95,134 | 16,038 | (79,096) | (0) | 1,233 | (14,805) | -92.31% |
| Ending Cash Balances: | (634,361) | (725,687) | (91,326) | 14.40% | (724,454) | 1,233 | -0.17% |
| Profit by Function | | | | | | | |
| Pro Shop | 16,200 | 15,950 | (250) | -1.54% | 17,300 | 1,350 | 8.46% |
| Clubhouse | 20,950 | 18,550 | (2,400) | -11.46% | 21,450 | 2,900 | 15.63% |
| Practice Range | 54,300 | 53,300 | (1,000) | -1.84% | 54,300 | 1,000 | 1.88% |
| Golf Carts | 143,150 | 142,950 | (200) | -0.14% | 143,600 | 650 | 0.45% |
| Total Ending Cash Balances | (634,361) | (725,687) | (91,326) | 12.58% | (724,454) | 1,233 | -0.17% |

PALATINE PARK DISTRICT
2007 Budget
Stables

| | 2006 | | | | 2007 | | |
|---|----------|-------------|----------|---------|----------|----------|----------|
| | Budget | Anticipated | Change | % Diff | Proposed | Change | % Diff |
| <u>Opening Balances</u> | | | | | | | |
| Cash | 713,263 | 773,676 | 60,413 | 8.5% | 770,026 | (3,650) | -0.5% |
| <u>Revenues</u> | | | | | | | |
| Administration | 80,500 | 100,550 | 20,050 | 24.9% | 100,600 | 50 | 0.0% |
| Schooling | 365,500 | 345,000 | (20,500) | -5.6% | 360,000 | 15,000 | 4.3% |
| Boarders | 219,000 | 251,500 | 32,500 | 14.8% | 260,000 | 8,500 | 3.4% |
| Tack Shop | 11,600 | 9,050 | (2,550) | -22.0% | 9,300 | 250 | 2.8% |
| Lower Barn | 17,000 | 15,000 | (2,000) | 0.0% | 16,000 | 1,000 | 6.7% |
| Total Revenues | 693,600 | 721,100 | 27,500 | 4.0% | 745,900 | 24,800 | 3.4% |
| <u>Expenses</u> | | | | | | | |
| Administration | 176,100 | 157,540 | (18,560) | -10.5% | 198,000 | 40,460 | 26% |
| Schooling | 253,050 | 236,750 | (16,300) | -6.4% | 236,150 | (600) | -0.3% |
| Boarders | 203,200 | 209,460 | 6,260 | 3.1% | 203,870 | (5,590) | -2.7% |
| Tack Shop | 8,600 | 8,200 | (400) | -4.7% | 8,300 | 100 | 1.2% |
| Lower Barn | 10,500 | 8,800 | (1,700) | 0.0% | 9,300 | 500 | 5.7% |
| Total Expenses | 651,450 | 620,750 | (30,700) | -4.7% | 655,620 | 34,870 | 5.6% |
| <u>Plus Expense Allocations</u> | 34,000 | 34,000 | 0 | 0.0% | 34,000 | 0 | 0.0% |
| Adjusted Operating Expenses | 685,450 | 654,750 | (30,700) | -4.5% | 689,620 | 34,870 | 5.3% |
| Total Operating Revenue | 8,150 | 66,350 | 58,200 | 714.1% | 56,280 | (10,070) | -15.2% |
| Less Capital Expenditures | 18,200 | 70,000 | 20,700 | 113.7% | 55,500 | (14,500) | -20.7% |
| <u>Net Increase (Decrease) in Cash Balances</u> | (10,050) | (3,650) | 6,400 | -63.68% | 780 | 4,430 | -121.37% |
| <u>Ending Cash Balances</u> | 703,213 | 770,026 | 66,813 | 9.5% | 770,806 | 780 | 0.1% |
| <u>Profit by Function</u> | | | | | | | |
| Schooling | 112,450 | 108,250 | (4,200) | -3.7% | 123,850 | 15,600 | 14.4% |
| Boarders | 15,800 | 42,040 | 26,240 | 166.1% | 56,130 | 14,090 | 33.5% |
| Tack Shop | 3,000 | 850 | (2,150) | -71.7% | 1,000 | 150 | 17.6% |
| Lower Barn | 7,200 | 6,200 | (1,000) | -13.9% | 6,700 | 500 | 8.1% |
| Total | 138,450 | 157,340 | 18,890 | 13.6% | 187,680 | 30,340 | 19.3% |
| Total Ending Cash Balances | 703,213 | 770,026 | 66,813 | 9.5% | 770,806 | 780 | 0.1% |