



Dear friends of the Naperville Park District:

On behalf of the entire organization, we are pleased to present our proposed 2009 budget. This document presents a comprehensive financial plan that supports our continued efforts to provide residents and guests alike with outstanding programs, much-anticipated annual events, unique destination facilities, and essential quality leisure services. The challenge is continuing to support these programs and amenities at the same level, in the face of a challenging local, national and global economy, which undoubtedly impacts our fiscal success as an organization.

Additionally, with a significant amount of transition having occurred at the District over the past nearly two years, the organization finds itself ready to embark upon several key organizational initiatives: a new Strategic Plan, a new Marketing Plan, the development of a Trails Master Plan, and the welcoming of potentially five new Park Board members. As a result, for 2009, the organization's plan and budget accounts for minimal fluctuations, thereby reflecting these upcoming changes that will significantly impact the District.

Although 2008 was a challenging year with a declining economy and many people understandably showing more frugality in their spending, the Park District experienced growth, achieved success, and accomplished several significant projects that not only benefit the organization's operations, but our patrons as well. Program growth was realized in the sale of Beach daily passes, a marked increase in junior golf lesson programs, an increase in summer camps revenue, and a record number of Garden Plots rented.

As an organization that is continually reaching for a best-in-class distinction in our industry, the District enjoyed several successes and acknowledgements that included: Silver LEED-certification for our South Maintenance Facility, the submittal of a winning nomination for the Illinois Association of Park District's Partnership Award on behalf of the Millennium Carillon Foundation, the successful rollout and sale of the On-the-Go Pass, a record year at Centennial Beach with a tremendous increase in daily Beach passes sold, and the distinction of Centennial Beach as the "best public place to swim" through online voting by Fox News Chicago viewers.

Other significant projects accomplished in 2008 enhanced the user experience, either directly through facility renovations or behind-the-scenes through the revamping of technology. Project highlights from the past year include:



*The Naperville Park District is ready to embark upon . . . a new Strategic Plan, a new Marketing Plan, the development of a Trails Master Plan, and the welcoming of potentially five new Park Board members.*

- Significant renovations to Frontier Park
- Rollout of VOIP (Voice Over IP) phone system
- First full year of Carillon operations and tours
- Creation of Naperville Indoor Soccer for winter season
- A new, scalable and secure technology infrastructure to provide enhancements to the website and our online registration system
- The completion of \$4.8 million in renovations at Springbrook and Naperbrook golf courses to add amenities like on-course restrooms, expanded parking lot (at Springbrook), and general course and clubhouse improvements
- Rollout of an organizational green initiative that encourages departments and employees to take steps to be more environmentally conscious

### **2009 Budget**

The budget consists of several different funds, with each playing an important role in the delivery of services to our residents. The total proposed budget for 2009, including all capital funding is \$34.6 million.

The operating budget excludes the capital project and cash-in-lieu budgets. The 2009 proposed operating budget is shown below:

<b>2009 Proposed Operating Budget</b>	
General Fund – Operating	\$ 5,339,359
Recreation Fund	9,598,407
Golf	4,068,450
Debt Service	2,161,948
All Other	<u>2,886,286</u>
	<u>\$ 24,054,450</u>

The operating budget reflects a 1% increase from the 2008 budget, and is projected to yield a surplus of approximately \$435,000.

This is merely a high-level overview of the budget for 2009. The accompanying budget document itself provides a significant amount of detail and explanation to give a more in depth picture of the District’s plans as well as projected revenue and expenditures.

### **Initiatives for 2009**

The District anticipates a challenging yet exciting New Year. Several important projects will continue advancing while others will be commencing.

Continuing our pursuit of environmental initiatives is an important initiative for the District in 2009 in an effort to make the organization “greener.” Not only are we looking for efficiencies in general, we’re also finding ways to decrease our use of energy while looking for ways to reduce our reliance on paper communications. The formation of The Green Team – a cross-functional employee group that monitors progress and encourages participation in the reduction in the use of energy and resources – will



*Millennium Carillon  
in Moser Tower*



*Not only are we looking for efficiencies in general, we're also finding ways to decrease our use of energy . . . through the formation of The Green Team.*

continue to build upon these green initiatives as environmentalism becomes one of the organization's core values.

Also in 2009, the Park District will embark on refining who we are as an organization. With increasing competition and fewer resources at our disposal, honing our identity and implementing a stronger brand will be tantamount to our success. As a part of this new identity, through an Attitude and Interest Survey and leveraging of other measurement tools, we will define who today's resident is and what their recreational needs are in an effort to bring new customers into the fold, while continuing to serve our current customers.

### **Capital Projects**

As mentioned earlier, the District has several significant projects planned for 2009. Residents will see the Park District take on four major improvement initiatives:

- **Centennial Beach Bathhouse and Site Renovations** – The renovation work will address many issues related to the Bathhouse specifically, to enhance the user experience and accommodate today's Beach visitor. Construction is expected to begin after Labor Day 2009, with completion scheduled in time for the 2010 operating season.
- **Winding Creek Park OSLAD Improvements** – This project is funded in part by the Open Space Lands Acquisition and Development grant program. Some of the proposed work includes field/backstop renovations, new trails with sidewalk connections, bleachers, site furnishings, a portable restroom structure, and more.
- **DuPage River Park Trail Development** – The construction of the new asphalt trail (1+ mile) will enhance accessibility throughout the area while providing for a variety of recreational activities including biking, walking, jogging and rollerblading. It is being funded in part by an Illinois Bicycle Path Grant and a donation from the Forest Preserve District of Will County.
- **Playgrounds** – In 2009, seven playgrounds are scheduled to be renovated at various park locations



*Centennial Beach slid into its 2008 season with the introduction of a new, shallow-end slide.*

### **Conclusion**

The past year has posed many challenges to our organization, but there is much to be proud of. The culture continues to embrace the need for continuous improvement, enhanced communication, customer service and integrity. We will continue to enjoy the challenges of managing change as we look for ways to ensure that the Naperville Park District remains an essential and integral part of our community.

By presenting the 2009 budget for your consideration, we are confident that our financial needs have been accurately represented in order to create the best value for our resident taxpayers.

We look forward to your comments and feedback.

Naperville Park District

## **Introduction**

With a population of roughly 143,000, Naperville is the fifth largest city in Illinois behind Chicago, Rockford, Aurora, and Joliet and has been one of the fastest growing communities in the country. In 2008, our city was ranked the third best place to live in the United States by Money Magazine. Naperville is a community that enjoys economic prosperity, outstanding educational opportunities, and high-caliber cultural events.

The Naperville Park District was established in 1966 when the population was approximately 18,000. Today the Park District has over 100 regular and approximately 1,100 short-term positions. The mission of the Naperville Park District is to be a leader in providing leisure experiences that enhance the quality of life for our community. In addition, it is the Park District's vision to be a best-in-class parks and recreation service provider creating unity and focus in the community.

Over time, the Park District has assumed responsibility for more than 2,500 acres of land. The Park District has developed over 130 parks of varying types, and offering a variety of amenities.

Additionally, the District offers more than 900 programs and events each year for well over 50,000 registered participants of all ages. Corporate partnerships with area businesses as well as grants and donations have helped to fund District initiatives and expand recreation opportunities year after year. These funding sources are in addition to resident tax dollars.

As the City of Naperville rapidly approaches build-out, the Naperville Park District continues to manage and develop its land and program offerings to continue to serve the diverse recreational needs of a still growing and dynamic community. The Park District is proud of its variety of services and unique traditions that it brings to Naperville.

## **Readers Guide**

This budget document is intended to provide readers with concise and useful information about the Naperville Park District's annual operating and capital budgets.

Users of budget documents reflect a wide spectrum of types and interests. Since potential readers of this document come from a variety of backgrounds, the formatting of the budget information contained herein does not present the same disclosure that is required in an annual financial report. This difference recognizes the broader and frequently less technical audience served by a document such as this.

This document is divided into the following sections:

- Readers Guide & Budget Overview
- Financial Overview and Analysis

- Program Analysis
- Budget Summaries – Fund Level
- Budget Summaries – Department Level
- Capital Budget
- Appendix

### Governmental Fund Types

Most of the District's functions are accounted for in the Governmental Fund types. These fund types measure changes in financial position rather than net income. The following are the District's Governmental Fund Types:

#### A. General Fund

The General Fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, and interest income. A significant portion of the fund's revenues are transferred to the Recreation Fund to help finance the park maintenance operations. In addition, a little less than half of the total General Fund tax rate is used for financing annual capital improvements throughout the District.

#### B. Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds are used to account for Recreation (recreation programs and park maintenance), Social Security, Illinois Municipal Retirement Fund (IMRF), Audit, and Special Recreation (Western DuPage Special Recreation Association).

#### C. Debt Service Fund

Debt Service Fund is used to account for payments of principal and interest of the District's general long-term debt. The District does service some debt out of its General Fund tax rate, which is not included in the debt service extension.

### Proprietary Fund Types

Proprietary Funds account for District activities that operate similarly to private sector businesses. These funds measure net income, financial position, and changes in financial position.

#### A. Enterprise Fund

This fund is used to account for the operations of two 18-hole golf courses and two driving ranges. The cost of providing this service to the general public is recovered through the user fees. There is no tax support provided to this fund.

### *Budget Planning Process*

The basis for creating the budget includes organizational and departmental initiatives developed by the District's Leadership Team, and from initiatives developed within the 10-year Open Space and Recreation Master Plan. The capital budget plays an integral role in the budget planning process, as most capital projects add additional cost to the operating budget (primarily within the Parks Department).

The District prepares its budget on a monthly basis. The benefits achieved from budgeting on a monthly basis are numerous. Budgeting monthly improves the ability of managers to monitor financial performance throughout the year. From an administrative standpoint, the monthly budget format provides relevant cash flow information that helps the District maximize its investment earnings.

The budget process began in mid-August and extended to mid-October. In the past the District began the budget process in mid-to-late June. By pushing the budgeting process back to later in the year, it allowed managers and department heads the ability to review a full 8-9 months of financial information before finalizing year-end estimates and drafting next year's budget submission. This has made the budget process more efficient as minimal adjustments have meant less time needed during the review process at the various management levels.

Prior to the adoption of the Budget and Appropriation ordinance by the Park Board of Commissioners, the Park Board will meet to discuss the 2009 proposed budget. After the budget workshop, the Budget and Appropriation Ordinance will be on display for public inspection for 30 days. Notice of the time and place will be published in the local newspaper with copies of the ordinance on display at the Park District's administration building (320 W. Jackson), and on the District's website ([www.napervilleparks.org](http://www.napervilleparks.org)). The Budget and Appropriation Ordinance must be adopted before the end of the first quarter of each year, and filed with DuPage and Will counties within 30 days of adoption.

State law prohibits further appropriation at anytime within the same fiscal year. The Park Board of Commissioners has the authority after the first six months of the fiscal year to make any transfers between various items in any fund in the appropriation ordinance with a two-thirds vote. Transfers cannot exceed 10% in the aggregate of the total appropriated for the fund or item that is having funds reallocated.

### *Budget Philosophy and Assumptions*

The operating budget is the District's plan for distribution of funds. The 2009 budget was developed based on the following:

- The initiatives the District will embark on in 2009 support the mission and vision of the Naperville Park District

- Training dollars are being allocated to departments to develop and enhance the competency of staff needed to achieve the overall organizational goals and objectives
- Capital Projects slated for 2009 were developed and planned based on feedback from the community
- The budget for property tax revenue reflects the annual change in the Consumer Price Index of 4.1%
- Replacement tax, which is received from the State of Illinois, is allocated between the General (operations) and Recreation Funds
- Interest income for investments is based on a 2.75% interest rate
- Merit pool increase totals 2%
- Employee health insurance premiums reflect the following budgeted increases: medical – 10%; 3% dental & vision
- The District's Equalized Assessed Valuation (EAV) is expected to grow 5.8% (existing EAV) in 2009 to \$7.2 billion
- The tax rate is budgeted at 0.2419/\$100 of assessed valuation; the average homeowner in Naperville will pay approximately \$269 to the Park District in 2009 (based on \$344,000 home value)

### *2009 Budget Goals*

The District will not have a formal strategic plan in place in 2009, but will have various organizational and departmental initiatives that staff will complete during the course of the year. Many of these initiatives are still being developed and will be based on discussions and evaluation of a District-wide SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats) recently completed with the new Executive Director, as well as focus groups conducted with staff, and the 2008 end-of-season golf survey.

The following budget goals have been developed and included within the 2009 budget submission. Some budget goals are short-term in nature and evident within the submission, while others will be transitioned over a few budget cycles.

The 2009 list of budget goals includes the following:

1. Offer recreational opportunities that are aligned with resident needs and expectations. The District's plan to achieve this goal includes integration of the following initiatives:
  - Strategic marketing of services
  - Development of new programs and growing core program areas
  - Continuous improvement of service systems, customer satisfaction and customer loyalty
  - Leveraging more volunteers to assist with our programs, events, and services
2. Creation of a "bridge" marketing plan for 2009. This is being created in lieu of a 3-year plan, which would rely on current Attitude and Interest Survey

Data and a current Strategic Plan. Additionally, this plan will include ongoing public relations initiatives.

3. Creation and implementation of three-year technology plan
4. Continuous improvement of park maintenance standards across divisions
5. Alignment of Recreation labor dollars with core programs and customer needs

## Financial Overview and Analysis

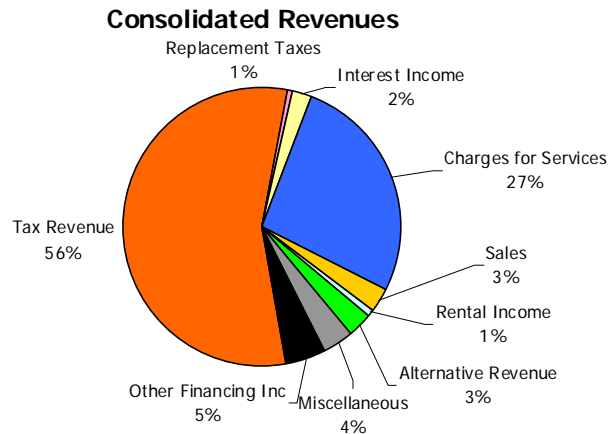
### 2009 Consolidated

The following chart summarizes all funds included in the 2009 budget for the Naperville Park District:

Consolidated Budget	General Operating	General-Capital	Rec	Golf	FICA	Debt Service	IMRF	Audit	Liability	Special Recreation	Cash in-Lieu	Budget 2009
<b>Revenue</b>												
Property Taxes	\$ 4,950,000	\$ 4,500,000	\$ 2,550,000	\$ -	\$ 515,000	\$ 2,159,896	\$ 455,000	\$ 16,000	\$ 435,000	\$ 1,810,032	\$ -	\$ 17,390,928
Replacement Taxes	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Investment Income	\$ 154,490	\$ 85,000	\$ 69,000	\$ 15,000	\$ 7,000	\$ 21,790	\$ 10,480	\$ 330	\$ 6,540	\$ -	\$ 300,000	\$ 669,630
Charges for Services	\$ -	\$ -	\$ 4,969,139	\$ 3,348,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,317,139
Sales	\$ -	\$ -	\$ 130,278	\$ 705,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 836,178
Rental Income	\$ 9,500	\$ -	\$ 168,440	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,940
Alternative Revenue	\$ 5,000	\$ 661,000	\$ 95,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 862,000
Miscellaneous	\$ 133,708	\$ 405,000	\$ 517,113	\$ 70,117	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,352	\$ -	\$ -	\$ 1,134,290
Other Financing Sources	\$ 68,800	\$ 300,000	\$ 1,082,100	\$ -	\$ 30,700	\$ -	\$ 3,400	\$ 3,000	\$ 4,800	\$ -	\$ -	\$ 1,492,800
<b>Total Revenue</b>	<b>\$ 5,421,498</b>	<b>\$ 5,951,000</b>	<b>\$ 9,681,070</b>	<b>\$ 4,275,017</b>	<b>\$ 556,700</b>	<b>\$ 2,181,686</b>	<b>\$ 468,880</b>	<b>\$ 19,330</b>	<b>\$ 450,692</b>	<b>\$ 1,810,032</b>	<b>\$ 365,000</b>	<b>\$ 31,180,905</b>
<b>Expenses</b>												
Wages & Benefits	\$ 2,754,970	\$ -	\$ 5,819,284	\$ 2,035,364	\$ 527,500	\$ -	\$ 460,000	\$ -	\$ 254,735	\$ -	\$ -	\$ 11,851,853
Supplies	\$ 489,610	\$ -	\$ 857,137	\$ 425,050	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 1,772,297
Contractual Services	\$ 639,129	\$ -	\$ 2,334,285	\$ 732,196	\$ -	\$ 350	\$ -	\$ 18,519	\$ 190,000	\$ 1,435,032	\$ -	\$ 5,349,511
Utilities	\$ 81,650	\$ -	\$ 462,450	\$ 128,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,600
Capital Projects	\$ 2,000	\$ 9,100,000	\$ 21,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ 9,498,550
Miscellaneous	\$ 57,000	\$ -	\$ 103,700	\$ 70,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,400
Debt Service	\$ -	\$ 1,118,917	\$ -	\$ 676,640	\$ -	\$ 2,161,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,957,155
Other Financing Uses	\$ 1,315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,315,000
<b>Total Expenditures</b>	<b>\$ 5,339,359</b>	<b>\$ 10,218,917</b>	<b>\$ 9,598,406</b>	<b>\$ 4,068,450</b>	<b>\$ 527,500</b>	<b>\$ 2,161,948</b>	<b>\$ 460,000</b>	<b>\$ 18,519</b>	<b>\$ 445,235</b>	<b>\$ 1,810,032</b>	<b>\$ -</b>	<b>\$ 34,648,366</b>
<b>Surplus/(Deficit)</b>	<b>\$ 82,139</b>	<b>\$ (4,267,917)</b>	<b>\$ 82,664</b>	<b>\$ 206,567</b>	<b>\$ 29,200</b>	<b>\$ 19,738</b>	<b>\$ 8,880</b>	<b>\$ 811</b>	<b>\$ 5,457</b>	<b>\$ -</b>	<b>\$ 365,000</b>	<b>\$ (3,467,461)</b>

The 2009 consolidated budget includes all funds for the District. Because this document also includes an analysis of capital projects in a later section, a comprehensive financial analysis is provided for the District's 2009 Combined Operating Budget, presented in the next section.

## Revenue Highlights





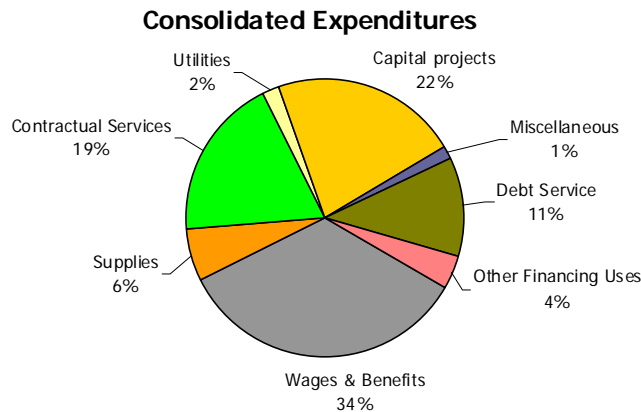
### Consolidated Revenues

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Tax Revenue	17,390,928	56%	16,681,992	42%	16,736,809	49%	708,936	4.2%	654,119	3.9%
Replacement Taxes	200,000	1%	280,000	1%	240,000	1%	-80,000	-28.6%	-40,000	-16.7%
Interest Income	669,630	2%	1,122,950	3%	1,083,780	3%	-453,320	-40.4%	-414,150	-38.2%
Charges for Services	8,317,139	27%	7,727,231	19%	8,245,135	24%	589,908	7.6%	72,004	0.9%
Sales	836,178	3%	712,790	2%	824,135	2%	123,388	17.3%	12,043	1.5%
Rental Income	277,940	1%	270,358	1%	251,246	1%	7,582	2.8%	26,694	10.6%
Alternative Revenue	862,000	3%	732,206	2%	2,147,500	6%	129,794	17.7%	-1,285,500	-59.9%
Miscellaneous	1,137,690	4%	1,199,418	3%	1,154,267	3%	-61,728	-5.1%	-16,577	-1.4%
Other Financing Inc	1,489,400	5%	11,428,060	28%	3,389,400	10%	-9,938,660	-87.0%	-1,900,000	-56.1%
<b>Total Revenue</b>	<b>\$ 31,180,905</b>	<b>100%</b>	<b>\$ 40,155,005</b>	<b>100%</b>	<b>\$ 34,072,272</b>	<b>100%</b>	<b>-8,974,100</b>	<b>-22.3%</b>	<b>-2,891,367</b>	<b>-8.5%</b>

The chart above illustrates the composition of total revenue for the 2009 budget year. Revenues are budgeted to decrease \$2.9 million to \$31.2 million compared to the 2008 budget, and drop 22.3% or \$9.0 million from the 2008 year-end estimate. Please note the 2008 year-end estimate includes the \$10.0 million debt issue that took place earlier this year. Proceeds of this issue will be used to partially fund the District’s capital improvement plan over a 2-3 year period.

Property taxes, as a percentage of total revenue, are budgeted to increase significantly compared to the 2008 budget and year-end estimate. This increase reflects the absence of a proposed debt issue and/or any significant dollars from impact fees (cash-in-lieu) projected in 2009. The 2008 budget included debt proceeds of \$1.9 million and impact fees of \$1.5 million, while the 2008 year-end projections included a \$10.0 million debt issue and \$196,000 in impact fees.

### Expenditure Highlights



### Consolidated Expenditures

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Wages & Benefits	11,851,853	34%	11,407,129	34%	11,818,393	33%	444,724	3.9%	33,460	0.3%
Supplies	2,064,397	6%	1,878,389	6%	1,937,926	5%	186,008	9.9%	126,471	6.5%
Contractual Services	6,707,253	19%	5,872,095	18%	7,272,995	20%	835,158	14.2%	-565,742	-7.8%
Utilities	672,600	2%	640,942	2%	650,577	2%	31,658	4.9%	22,023	3.4%
Capital projects	7,583,487	22%	7,924,460	24%	8,302,965	23%	-340,973	-4.3%	-719,478	-8.7%
Miscellaneous	496,621	1%	706,400	2%	347,653	1%	-209,779	-29.7%	148,968	42.8%
Debt Service	3,957,155	11%	3,777,260	11%	4,128,938	12%	179,895	4.8%	-171,783	-4.2%
Other Financing Uses	1,315,000	4%	1,215,000	4%	1,315,000	4%	100,000	8.2%	0	0.0%
<b>Total Expenditures</b>	<b>\$ 34,648,366</b>	<b>100%</b>	<b>\$ 33,421,675</b>	<b>100%</b>	<b>\$ 35,774,447</b>	<b>100%</b>	<b>1,226,691</b>	<b>3.7%</b>	<b>-1,126,082</b>	<b>-3.1%</b>

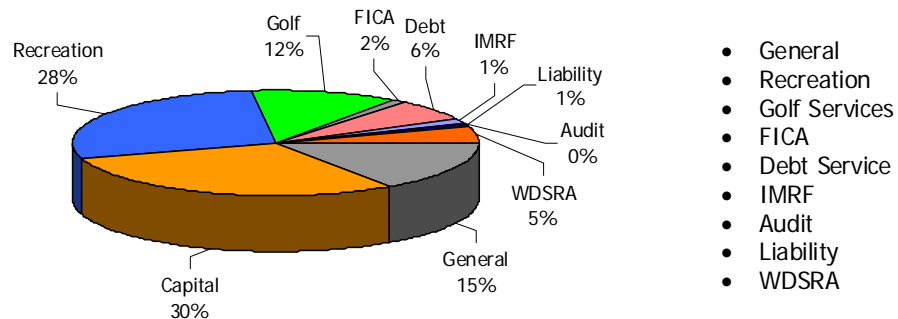
The chart above illustrates the composition of total expenditures for the 2009 budget year. Expenditures are budgeted to decrease \$1.1 million to \$34.6 million compared to the 2008 budget, and increase 3.7% or \$1.2 million compared to the 2008 year-end estimate.

Contractual services are budgeted to drop 7.8% or \$566,000 compared to the 2008 budget. The 2008 budget included \$1.3 million in costs to cover expenses associated with the annexation of the newly acquired Nike parcel. Decisions relative to the annexation process and timing of this project have yet to be finalized by board and staff.

Capital projects for 2009 are budgeted to remain at a healthy level, but are down \$719,000 from the 2008 budget reflecting the completion of the golf course improvements in 2008. Major 2009 projects include architecture and engineering design services for Centennial Beach, park renovations at Winding Creek, trail development at DuPage River Park, and playground renovations at seven park sites.

Resources are allocated to the various functions of the District as demonstrated below:

### Resource Allocation by Fund



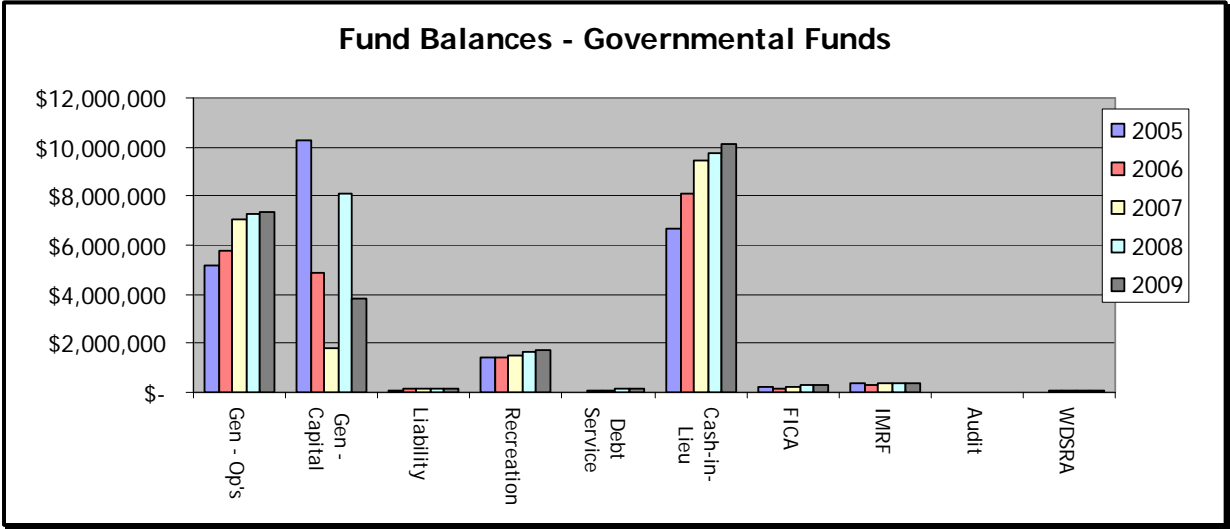
Each percentage point in the above chart equates to approximately \$346,000 in funding resources. The consolidated budget totals \$34.6 million in 2009.

*Fund Balance*

The chart below details the District’s fund balance on a consolidated basis for the years ending 2005 through 2009 (estimates given for 2008 & 2009) for its governmental funds. It is important to note which funds carry the highest balances: General (operations & capitals) and Cash-in-Lieu. All other funds carry modest balances. This is important for two reasons.

First, it shows taxpayers that we have not built up fund balances across the board, but rather that the District has acted in a fiscally responsible way by carrying a healthy level of reserves in appropriate funds. The healthy reserves could become even more important to the District in upcoming years, as the number of foreclosures and pre-foreclosures rises in Naperville which could delay the District’s receipt of property taxes from the counties. The highest concentration of reserves, aside from Cash-in-Lieu, resides in the General Fund. The operations portion of this fund balance is unrestricted to the District, and can be used at the discretion of management/board. Having such a healthy reserve allows the District to weather a downturn in the economy, without sacrificing a drop in the level of service delivery or service quality to our residents.

Second, Cash-in-Lieu funds, unlike General Fund reserves are not property tax dollars, but rather impact fees or developer donations. The District used minimal cash-in-lieu dollars in 2007 and 2008 to help fund a portion of acquisition and development costs from Nike Park extension.



It is important to note the large balances under General Fund-Capital in 2005 and 2008 resulted from debt issues that either happened that year or carried over from previous years. The large balance in 2008 reflects the \$10.0 million debt issue in February, and will be used to partially fund 2-3 years of capital improvements. The 2005 balance reflects funds carried from debt issues in 2003 and 2005, totaling \$7.8 million and \$4.4

million, respectively. As illustrated in the graph, the bond proceeds were drawn-down upon in the proceeding years to fund various District capital projects.

By the end of 2009, the District's consolidated fund balance (governmental funds) is estimated to decrease \$3.7 million to approximately \$24 million, reflecting the build-up and spend-down of the 2008 debt issue for capital projects. In the chart below, the column next to the projected 2009 balance provides a recommended balance for each fund (where appropriate). These recommendations were created jointly with the District's financial auditor.

Fund Balance - Gov't Funds				Projected	Projected	Recommended Balance	Variance
	2005	2006	2007	2008	2009		
Gen - Op's	5,150,033	5,797,961	7,046,535	7,240,731	7,322,870	2,669,680	4,653,191
Gen - Capital	<b>10,267,715</b>	4,887,276	1,780,981	<b>8,119,103</b>	3,851,186	N/A	N/A
Liability	105,071	136,563	151,327	180,133	185,590	111,309	74,281
Recreation	1,438,931	1,459,746	1,530,552	1,643,391	1,726,055	1,275,000	451,055
Debt Service	28,388	44,108	92,462	114,364	134,102	N/A	N/A
Cash-in-Lieu	6,660,548	8,121,885	9,463,317	9,745,956	10,110,956	N/A	N/A
FICA	228,153	184,108	228,661	265,773	294,973	263,750	31,223
IMRF	359,336	295,674	338,459	382,447	391,327	230,000	161,327
Audit	15,132	11,500	14,144	19,590	20,401	9,260	11,142
WDSRA	32,834	40,414	54,743	54,743	54,743	N/A	N/A
<b>Total</b>	<b>\$ 24,286,141</b>	<b>\$ 20,979,236</b>	<b>\$ 20,701,181</b>	<b>\$ 27,766,231</b>	<b>\$ 24,092,203</b>		

### 2009 District-Wide Operating Budget

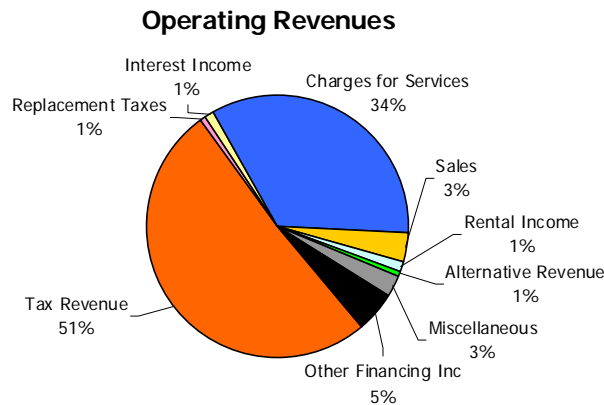
The operating budget excludes capital projects (within General Fund & Special Recreation) and the Cash-in-Lieu budget. Analysis of the following revenue and expenditures categories for the District's 2009 operating budget is presented in this section.

Operating Budget	General Operating	Recreation	Golf	FICA	Debt Service	IMRF	Audit	Liability	Special Recreation	Budget 2009
<b>Revenue</b>										
Property Taxes	\$ 4,950,000	\$ 2,550,000	\$ -	\$ 515,000	\$ 2,159,896	\$ 455,000	\$ 16,000	\$ 435,000	\$ 1,435,032	\$ 12,515,928
Replacement Taxes	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Investment Income	\$ 154,490	\$ 69,000	\$ 15,000	\$ 7,000	\$ 21,790	\$ 10,480	\$ 330	\$ 6,540	\$ -	\$ 284,630
Charges for Services	\$ -	\$ 4,969,139	\$ 3,348,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,317,139
Sales	\$ -	\$ 130,278	\$ 705,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 836,178
Rental Income	\$ 9,500	\$ 168,440	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,940
Alternative Revenue	\$ 5,000	\$ 95,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,000
Miscellaneous	\$ 133,708	\$ 517,113	\$ 70,117	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,352	\$ -	\$ 729,290
Other Financing Sources	\$ 68,800	\$ 1,082,100	\$ -	\$ 30,700	\$ -	\$ 3,400	\$ 3,000	\$ 4,800	\$ -	\$ 1,192,800
<b>Total Revenue</b>	<b>\$ 5,421,498</b>	<b>\$ 9,681,070</b>	<b>\$ 4,275,017</b>	<b>\$ 556,700</b>	<b>\$ 2,181,686</b>	<b>\$ 468,880</b>	<b>\$ 19,330</b>	<b>\$ 450,692</b>	<b>\$ 1,435,032</b>	<b>\$ 24,489,905</b>
<b>Expenses</b>										
Wages & Benefits	\$ 2,754,970	\$ 5,819,285	\$ 2,035,364	\$ 527,500	\$ -	\$ 460,000	\$ -	\$ 254,735	\$ -	\$ 11,851,854
Supplies	\$ 489,610	\$ 857,137	\$ 425,050	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 1,772,297
Contractual Services	\$ 639,129	\$ 2,334,285	\$ 732,196	\$ -	\$ 350	\$ -	\$ 18,519	\$ 190,000	\$ 1,435,032	\$ 5,349,511
Utilities	\$ 81,650	\$ 462,450	\$ 128,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,600
Capital Projects	\$ 2,000	\$ 21,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,550
Miscellaneous	\$ 57,000	\$ 103,700	\$ 70,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,400
Debt Service	\$ -	\$ -	\$ 676,640	\$ -	\$ 2,161,598	\$ -	\$ -	\$ -	\$ -	\$ 2,838,238
Other Financing Uses	\$ 1,315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,315,000
<b>Total Expenditures</b>	<b>\$ 5,339,359</b>	<b>\$ 9,598,407</b>	<b>\$ 4,068,450</b>	<b>\$ 527,500</b>	<b>\$ 2,161,948</b>	<b>\$ 460,000</b>	<b>\$ 18,519</b>	<b>\$ 445,235</b>	<b>\$ 1,435,032</b>	<b>\$ 24,054,450</b>
<b>Surplus/(Deficit)</b>	<b>\$ 82,139</b>	<b>\$ 82,663</b>	<b>\$ 206,567</b>	<b>\$ 29,200</b>	<b>\$ 19,738</b>	<b>\$ 8,880</b>	<b>\$ 811</b>	<b>\$ 5,457</b>	<b>\$ -</b>	<b>\$ 435,455</b>

## Overview

The District is projected to yield a surplus of approximately \$435,000 in 2009. Operating revenues are budgeted to increase 1% to \$24.5 million compared to the 2008 budget, and increase 4.5% compared to the 2008 year-end estimate. Expenditures are budgeted to increase 1% to \$24.1 million compared to the 2008 budget and increase 3.2% compared to the 2008 year-end estimate.

### 2009 Budget-Operating Revenue



### Operating Revenues

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Tax Revenue	12,515,928	51%	12,071,317	52%	12,077,084	50%	444,611	3.7%	438,844	3.6%
Replacement Taxes	200,000	1%	280,000	1%	240,000	1%	-80,000	-28.6%	-40,000	-16.7%
Interest Income	284,630	1%	422,950	2%	558,780	2%	-138,320	-32.7%	-274,150	-49.1%
Charges for Services	8,317,139	34%	7,727,231	33%	8,245,135	34%	589,908	7.6%	72,004	0.9%
Sales	836,178	3%	712,790	3%	824,233	3%	123,388	17.3%	11,945	1.4%
Rental Income	277,940	1%	270,358	1%	251,246	1%	7,582	2.8%	26,694	10.6%
Alternative Revenue	136,000	1%	100,944	0%	131,500	1%	35,056	34.7%	4,500	3.4%
Miscellaneous	729,290	3%	750,370	3%	728,592	3%	-21,080	-2.8%	698	0.1%
Other Financing Inc	1,192,800	5%	1,089,400	5%	1,189,400	5%	103,400	9.5%	3,400	0.3%
<b>Total Revenue</b>	<b>\$ 24,489,905</b>	<b>100%</b>	<b>\$ 23,425,360</b>	<b>100%</b>	<b>\$ 24,245,970</b>	<b>100%</b>	<b>1,064,545</b>	<b>4.5%</b>	<b>243,935</b>	<b>1.0%</b>

### Property Tax Revenue

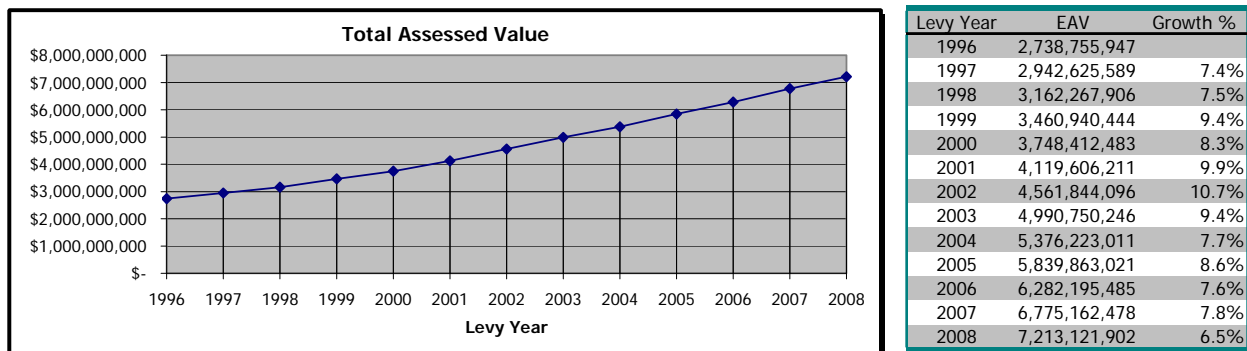
Property tax revenue provides 51% of the total operating revenue of the District. The 2009 budget reflects a 3.6% or \$439,000 increase compared to the 2008 budget. Approximately \$120,000 of this increase (excluding ADA reimbursements) is attributable to an increase in the Special Rec tax levy, a tax not subject to PTELL. The increased Special Rec tax reflects an increase in the District's annual contribution to support WDSRA operations.

The Tax Levy Ordinance, which details the property tax request for DuPage and Will counties, is scheduled to be presented to the Park Board of Commissioners in mid-to late December. The Levy Ordinance must be filed with both DuPage and Will counties by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The District is subject to two sets

of tax limits: rate limits that limit the maximum rates that can be levied for a particular purpose, and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI) as published by the Illinois Department of Revenue, excluding new construction/annexation. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

It has been the practice of the District to only increase its levy extension in the Recreation Fund above what it expects to receive in order to capture any new valuation growth. This year the District modified its approach and has increased the levies in other funds (above what it expects to receive), in order to manage the tax rates more effectively, and to capture more new valuation growth in the General Fund. This strategy will help channel needed resources to the capital project budget.

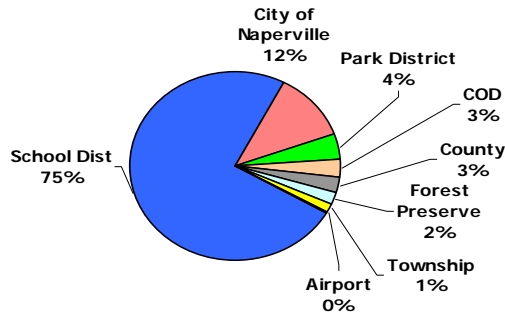
Because “new growth” is not subject to the limitations imposed by tax caps, the District has received substantial property tax revenue over the years, exceeding the CPI threshold. The chart below details the rate of growth experienced by the City from 1996-2008.



The rate of growth is now starting to increase at a slower pace. The Naperville Township Assessors Office provided the District an estimate of 5.8% (existing EAV) for the rate of growth for the 2008 Levy Year. Growth on existing EAV is expected to slow more next year, with estimates ranging from 0-2%. The drop in the rate of growth reflects the slow-down in new construction, a slumping housing market, and a City that is close to reaching build-out.

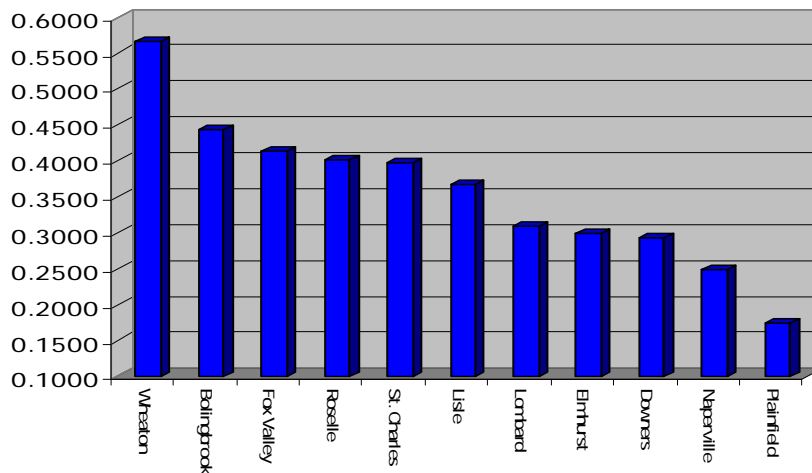
Based on the estimated tax rate for the 2009 budget year, the average homeowner will pay approximately \$269 in property taxes to the District (based on a \$344,000 home value). The District’s tax rate represents approximately 4-5% of a resident’s tax bill depending on the school district in which you reside. A typical resident tax bill is shown below:

## Composition of Tax Bill



How the District's rate compares to others nearby is another useful measurement. The chart below compares the District's 2007 tax rate to a handful of surrounding park districts:

## Comparison of Tax Rates

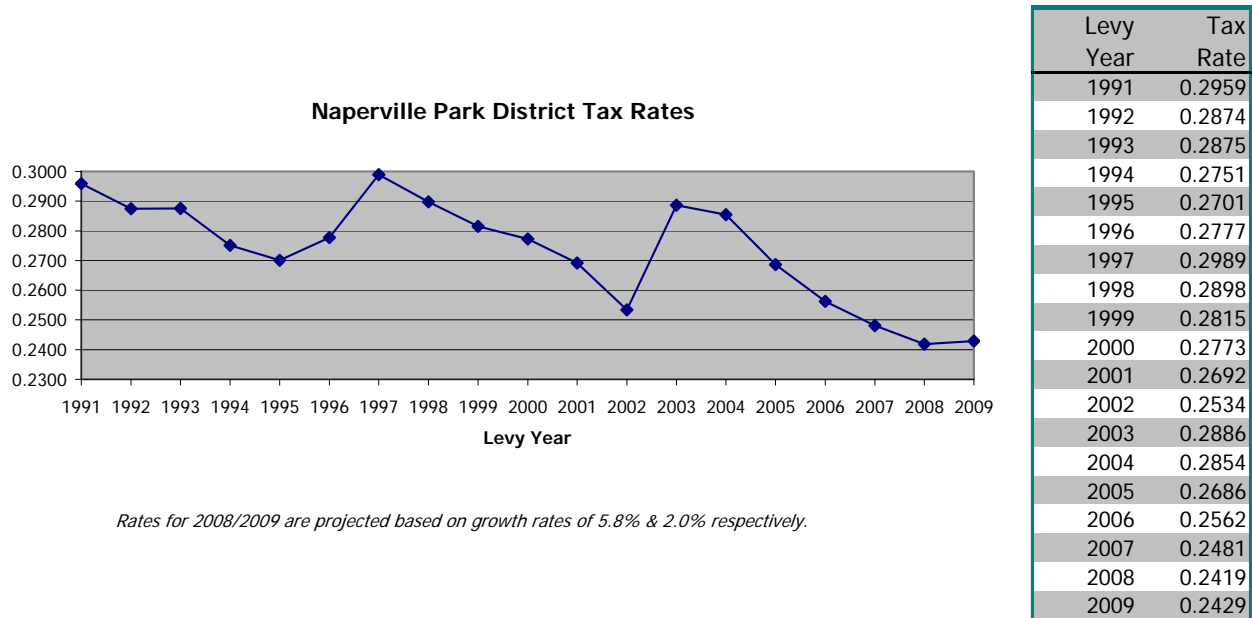


The chart shows rates ranging from as high as .5660/\$100 assessed value at Wheaton Park District, to as low as .1742/\$100 assessed value at Plainfield Township Park District. Relatively speaking, the District yields a fairly low tax rate that translates into less of a financial impact to its residents compared to other surrounding districts.

### *Tax Rate Trend*

As illustrated in the graph below, the District's tax rate declined rather significantly during tax years 1997-2002. The rate increased in Levy Year 2003 with the passing of Senate Bill 83, which addressed the District's limit on its debt service extension, and Senate Bill 1881, which removed the tax extension for the Special Recreation Fund from the aggregate extension (subject to PTELL).

In addition to estimating the tax rate for Levy Year 2008, the District has projected the rate for 2009. Please note that because the estimated rate of growth of 2.0% is less than the CPI assumption of 4.0%, it results in a slight increase in the 2009 tax rate.



### *Replacement Taxes*

The State of Illinois estimates that the Park District will receive approximately \$200,000 in replacement tax revenue in 2009. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for the personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax. The taxes replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away.

### *Interest Income*

Interest income accounts for 1% of total operating revenues and is budgeted to drop 49% or \$274,000 compared to the 2008 budget. The largest decline is reflected in Golf Services where it is budgeted to decrease \$166,000 in 2009.

The 2009 budget is based on an average overall rate of 2.75%. Given the recent interest rate cuts by the fed, it is anticipated that interest rates will continue to remain low in 2009. Staff feels comfortable with a budgeted rate of 2.75% as it has numerous holdings that mature proportionately throughout the year that currently carry a higher rate of return. Roughly 1/3 of the District's holdings mature after June 2009, with investments extending out to September 2011.



### *Charges for Services*

Charges for services represents the second highest revenue source for the District's operating budget at 34% or \$8.3 million. This category is projected to increase less than 1% or \$72,000 compared to the 2008 budget, and increase 7.6% compared to the 2008 year-end estimate. The largest components of this category include recreation program income, golf fees, and pool pass and daily admission revenue for Centennial Beach.

### *Sales*

Sales account for 3% of the total operating revenue and are budgeted to increase 1.4% or \$12,000 compared to the 2008 budget, and increase 17.3% compared to the 2008 year-end estimate. Sales revenue primarily consists of revenue generated from Golf Services, including concession, merchandise, and golf memberships.

### *Rental Income*

Rental income accounts for 1% of the total operating revenue and is budgeted to increase 10.6% or 27,000 compared to the 2008 budget, and increase 2.8% compared to the 2008 year-end estimate. Rental income primarily consists of facility and athletic field rentals, and tournament income for Golf Services.

### *Alternative Revenue*

Alternative income accounts for 1% of the total operating revenue and is budgeted to increase 3.4% or \$5,000, compared to the 2008 budget, and 34.7% compared to the year-end estimate. Alternative revenue primarily represents sponsorship income but also includes donations. Over the past few years, the District has benefited from its Park Partnership that it has held with National City (formerly MidAmerica Bank). The District renewed this agreement earlier this year for a 3-year term. The increase reflected in the 2009 budget represents a new advertising opportunity that is currently being evaluating for Golf Services.

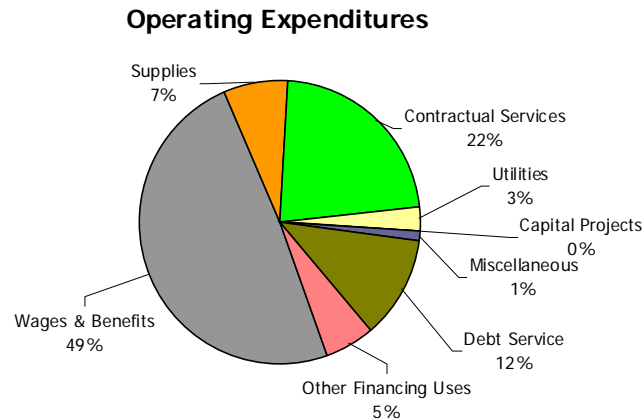
### *Miscellaneous*

Miscellaneous income accounts for 3% of the total operating revenue and is budgeted to remain relatively flat compared to the 2008 budget. Miscellaneous revenue is budgeted at \$729,000 in 2009, and consists of various reimbursement accounts owed to the District (*i.e.*, athletic affiliates, WDSRA), cell tower revenue, and employee insurance contributions.

### *Other Financing Income*

Other financing income represents the fund transfer occurring between the General and Recreation funds. This transfer helps to fund the \$3.2 million in park maintenance operation costs in the Recreation fund.

## 2009 Budget-Operating Expenditures



### Operating Expenditures

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Wages & Benefits	11,851,854	49%	11,407,129	49%	11,818,393	50%	444,725	3.9%	33,461	0.3%
Supplies	1,772,297	7%	1,703,389	7%	1,730,926	7%	68,908	4.0%	41,371	2.4%
Contractual Services	5,349,511	22%	5,034,595	22%	5,176,938	22%	314,916	6.3%	172,573	3.3%
Utilities	672,600	3%	640,942	3%	650,577	3%	31,658	4.9%	22,023	3.4%
Capital Projects	23,550	0%	149,522	1%	109,950	0%	-125,972	-84.2%	-86,400	-78.6%
Miscellaneous	231,400	1%	706,400	3%	208,400	1%	-475,000	-67.2%	23,000	11.0%
Debt Service	2,838,238	12%	2,455,814	11%	2,839,170	12%	382,424	15.6%	-932	0.0%
Other Financing Uses	1,315,000	5%	1,215,000	5%	1,315,000	6%	100,000	8.2%	0	0.0%
<b>Total Expenditures</b>	<b>\$ 24,054,450</b>	<b>100%</b>	<b>\$ 23,312,791</b>	<b>100%</b>	<b>\$ 23,849,354</b>	<b>100%</b>	<b>741,659</b>	<b>3.2%</b>	<b>205,096</b>	<b>0.9%</b>

### Wages & Benefits

Wages and benefits are projected to total \$11.9 million in 2009 and are budgeted to remain relatively flat compared to the 2008 budget, and increase 3.9% compared to the 2008 year-end estimate. The 2009 budget includes an overall 2% merit increase and a 10% increase in medical premiums (3% dental). The 2009 budget reflects the reduction of one full time position.

### Supplies

Supplies are budgeted to increase 2.4% to \$1.8 million compared to the 2008 budget, and increase 4.0% compared to the 2008 year-end estimate. The largest increases were in fuel costs and recreation program supplies. Despite the recent decline in the price of oil and fuel, the District has conservatively budgeted in case prices climb back to the levels it reached in 2008. The increase in program supplies is needed to support new programs that are being offered next year.

### Contractual Services

Contractual services are budgeted to increase 3.3% to \$5.3 million compared to the 2008 budget, and increase 6.3% compared to the 2008 year-end estimate. The increases are primarily being recognized in building rental fees, refuse services, and janitorial services. The building rental fees reflect the hourly rate of renting athletic

fields for the new indoor soccer program. The contract for refuse is up for renewal in early 2009, and the contract for janitorial services is up at the end of this year. The District anticipates increased costs for both contracts. Both contracts will be competitively bid.

#### *Utilities*

Utilities are budgeted to increase 3.4% to \$673,000 in 2009 compared to the 2008 budget, and 4.9% compared to the 2008 year-end estimate. The proposed budget accounts for rate increases from the City/ComEd for electricity (15%), water (10%), and natural gas (20%).

Earlier this year the District converted its centrex phone system to Voice over Internet Protocol (VoIP). VoIP is the routing of voice conversations over the internet or through any other IP-based network. In 2007, the District invested in its technology infrastructure that later allowed for successful completion of this project. By using the same network to route voice communications that it uses for data, the District has significantly reduced its monthly phone expense. Current savings relative to VoIP versus the District's previous system is estimated to total approximately \$5,000/month. The 2009 budget reflects the first full year of savings resulting from the completion of this project.

#### *Capital Projects*

Capital expense within the operating budgets represents minor purchases that do not meet the requirements to be funded within the Capital Project fund. Purchases within the operating budget are projected to total approximately \$24,000 in 2009.

#### *Miscellaneous*

Miscellaneous expenses include administrative overhead charges within the beach and golf budgets, the District's share of the cost for the Pace Ride DuPage Program, and investment fees.

#### *Debt Service*

Debt service accounts for 12% of the total 2009 operating budget of the District. This expense represents principal and interest owed on outstanding debt that is included in the Debt Service Fund and within the Golf Services budget. Debt service expense for golf is budgeted to increase slightly to \$677,000 in 2009. The debt repayment schedule for Golf reflects an ascending repayment schedule that concludes in 2018.

#### *Other Financing Uses*

Other financing uses accounts for 5% of the operating budget and represents two fund transfers. The first transfer is the recurring transfer to the Recreation Fund, which provides resources to fund park maintenance operations. The second transfer of \$300,000 will provide the Capital Project budget with additional resources to help fund the District's annual capital improvements.

### ***2009 General Fund – Overview***

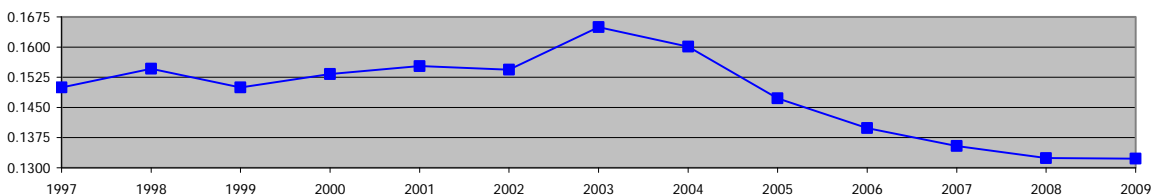
The General Fund has two basic budget functions: fund support operations and fund capital projects. In 1993, the District passed a referendum that added seven cents to the General Fund tax rate to help support the District's future capital projects. One of the drivers of the initiative at that time was the impending state legislation that eventually limited the District's annual non-referendum bonding authority to \$608,000 in Levy Year 1994. The District gained additional relief in the 2003 tax year with the passing of Senate Bill 83. This legislation increased the District's non-referendum bonding authority by \$1.5 million to just under \$2.2 million on an annual basis.

In 2007, the District modified the capital project funding allocation from a straight seven-cent reduction of the General Fund tax rate, to a seven-cent proportionate allocation of tax dollars, using the final 2005 tax rate as the baseline year. The change was necessitated by the District's declining tax rate which threatened its ability to fully fund its support services that operated within the General Fund. Had this change not occurred, the District would be faced with a \$200,000 shortfall within the support services operational budgets in 2009. It should be noted that since 2007 the District has budgeted for any operational surpluses to be used as a funding resource for capital projects. Both the 2008 and 2009 reflect an operating transfer to capital projects for \$300,000.

The General Fund is primarily supported through property tax revenue. On a combined basis (operating and capital), the fund is budgeted to receive 82% of its total funding from property tax revenue in 2009. This percentage will vary depending on proposed debt issues in any given year. In February, the District issued \$10.0 million in General Obligation bond to support its capital improvement plan over the course of the next 2-3 years. Accordingly, no debt issues are proposed for 2009. The operating portion of the fund is expected to receive 91% of its total resources through property tax revenue in 2009.

### ***General Fund Tax Rate***

The table below presents tax rates for the General Fund from 1996 through 2007. The estimated tax rates for Levy Years 2008-2009 were based on information obtained from the Naperville Township Assessors Office.



As demonstrated above, the General Fund tax rate has declined rather significantly since 2003. This rate as well as the District's overall rate will continue to decline each year if the growth rate of the District is greater than the percentage change in the

annual CPI. Based on current economic conditions, it is anticipated that the change in CPI next year will outpace the rate of growth in the community. That being said, and because the District is subject to PTELL restrictions, it is expected the District's overall tax rate will increase slightly. As the above chart reveals however, the General Fund tax rate is projected to remain relatively unchanged due to proportionately higher increases in other tax levies expected in the 2009 tax year (ex. IMRF).

### 2009 General Fund – Operating Budget

The operating budget contains the following functions:

- Executive Director
- Business Services (Accounting/Technology)
- Planning & Development
- Park Police
- Human Resources
- Board of Commissioners
- Trades
- Fleet

The 2009 General Fund operating budget detailed by function is presented below:

General Fund Operations	Executive Director	Business Services	Planning	Police	Human Resources	Park Board	Trades	Fleet	Allocations	Budget 2009	Projections 2008	Budget 2008	
<b>Revenue</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,950,000	\$ 4,950,000	\$ 4,800,949	\$ 4,800,949
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,490	\$ 154,490	\$ 200,000	\$ 240,000
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Income	\$ -	\$ -	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500	\$ 9,500	\$ 12,250	\$ 7,500
Alternative Revenue	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 7,935	\$ 1,000
Miscellaneous	\$ 26,522	\$ 6,480	\$ 12,444	\$ 20,000	\$ 4,064	\$ -	\$ 54,134	\$ 3,064	\$ 7,000	\$ 133,708	\$ 155,454	\$ 140,450	\$ -
Other Financing Sources	\$ -	\$ 49,600	\$ 5,000	\$ -	\$ 14,200	\$ -	\$ -	\$ -	\$ -	\$ 68,800	\$ 68,800	\$ 68,800	\$ 68,800
<b>Total Revenue</b>	\$ 26,522	\$ 56,080	\$ 20,444	\$ 29,500	\$ 18,264	\$ 2,000	\$ 54,134	\$ 3,064	\$ 5,211,490	\$ 5,421,498	\$ 5,385,388	\$ 5,358,699	
<b>Expenses</b>													
Wages & Benefits	\$ 195,403	\$ 571,125	\$ 590,315	\$ 321,532	\$ 272,613	\$ 39,967	\$ 563,453	\$ 200,562	\$ -	\$ 2,754,970	\$ 2,615,299	\$ 2,761,114	
Supplies	\$ 3,000	\$ 3,500	\$ 2,800	\$ 14,400	\$ 1,810	\$ 3,400	\$ 97,300	\$ 347,650	\$ 15,750	\$ 489,610	\$ 489,277	\$ 459,631	
Contractual Services	\$ 68,962	\$ 176,261	\$ 79,500	\$ 47,260	\$ 50,357	\$ 37,028	\$ 101,460	\$ 48,301	\$ 30,000	\$ 639,129	\$ 726,666	\$ 628,354	
Utilities	\$ -	\$ 2,400	\$ -	\$ 4,800	\$ -	\$ 400	\$ -	\$ -	\$ 74,050	\$ 81,650	\$ 87,950	\$ 89,968	
Capital Projects	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -	
Miscellaneous	\$ 32,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,000	\$ 57,000	\$ 34,000	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,315,000	\$ 1,315,000	\$ 1,215,000	\$ 1,315,000	
<b>Total Expenditures</b>	\$ 299,365	\$ 778,286	\$ 672,615	\$ 388,992	\$ 324,780	\$ 80,795	\$ 763,213	\$ 596,513	\$ 1,434,800	\$ 5,339,359	\$ 5,191,192	\$ 5,288,067	
<b>Surplus/(Deficit)</b>	\$ (272,843)	\$ (722,206)	\$ (652,171)	\$ (359,492)	\$ (306,516)	\$ (78,795)	\$ (709,079)	\$ (593,449)	\$ 3,776,690	\$ 82,139	\$ 194,196	\$ 70,632	

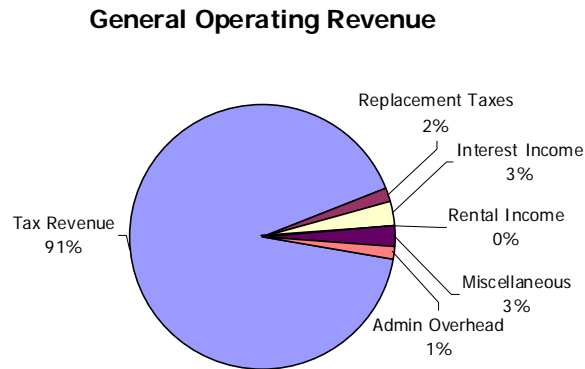
### Overview

The 2009 budget reflects a modest surplus of \$82,000. Property tax revenue, which comprises 91% of the total funding source for this fund, is expected to increase 3% or \$149,000. The increased funding will primarily be used to support anticipated increases in fuel prices and increases in building maintenance costs that are needed to support the District's aging infrastructure. As in 2008, the operating budget is scheduled to transfer over \$1.3 million to support other functions in the District, which include capital projects (\$300,000) and a portion of the operating costs for the park maintenance divisions that are included within the Recreation Fund (\$1.0 million).

This section does not include an analysis on the capital budget within the General Fund. Please see the Capital Budget section presented later in this document.

## 2009 General Fund - Revenues

Revenues within the General Fund operating budget are derived from the following sources:



### General-Operating Revenue

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Tax Revenue	4,950,000	91%	4,800,949	89%	4,800,949	90%	149,051	3.1%	149,051	3.1%
Replacement Taxes	100,000	2%	140,000	3%	100,000	2%	-40,000	-28.6%	0	0.0%
Interest Income	154,490	3%	200,000	4%	240,000	4%	-45,510	-22.8%	-85,510	-35.6%
Rental Income	9,500	0%	12,250	0%	7,500	0%	-2,750	-22.4%	2,000	26.7%
Miscellaneous	138,708	3%	163,389	3%	141,450	3%	-24,681	-15.1%	-2,742	-1.9%
Admin Overhead	68,800	1%	68,800	1%	68,800	1%	0	0.0%	0	0.0%
<b>Total Revenue</b>	<b>\$ 5,421,498</b>	<b>100%</b>	<b>\$ 5,385,388</b>	<b>100%</b>	<b>\$ 5,358,699</b>	<b>100%</b>	<b>36,110</b>	<b>0.7%</b>	<b>62,799</b>	<b>1.2%</b>

### Property Taxes

Property tax revenue accounts for 91% of the total revenue within the General Fund, and is budgeted to increase 3.1% or \$149,000 in 2009. The majority of the increase in tax revenue will be used to fund anticipated increases in fuel prices (see *Fleet* budget on page 80) and increased facility maintenance costs (see *Trades* budget on page 78) to support the existing infrastructure.

### Replacement Taxes

Replacement taxes are an additional income tax for corporations calculated at a rate of 2.5% of net taxable income. Historically, replacement taxes have been allocated between the General and Recreation Funds. The 2009 budget accounts for a \$40,000 decline from the estimated 2008 year-end projection reflecting the slowdown in the economy, and overall decline in corporate profits

### Interest Income

Interest income accounts for 3% of the General fund revenue and is budgeted to drop \$86,000 to \$154,000, compared to the 2008 budget, and decrease 22.8% compared to the 2008 year-end estimate. The drop in income solely reflects the drop in interest rates.

### *Rental Income*

Rental income represents security income received from park/facility rentals requiring the presence of park police. Rental income is budgeted to increase \$2,000 compared to the 2008 budget.

### *Miscellaneous Income*

Miscellaneous income is budgeted to decline 1.9% or \$3,000 and includes various reimbursements to the District. One of these reimbursements comes from WDSRA (Western DuPage Special Recreation Association). The District is reimbursed for 50% of its contribution to the Pace Ride DuPage Program (estimate of disabled riders that participate in our program and use this transportation service), which it participates in along with the City of Naperville, Naperville Township, and Lisle Township. The District's contribution to this program will remain unchanged in 2009 and totals \$32,000.

Also included within miscellaneous income is reimbursement for electric costs for lighted fields charged to athletic affiliates and reimbursed back to the District. In addition, Park Police and the Trades division budgets are reimbursed by the Exchange Club and Jaycees for labor costs associated with working Ribfest and Last Fling.

Parking permit income is expected to total \$40,000 in 2009. This income is derived from student parking permits at Naperville Central and Neuqua Valley. Revenue from these permits is used to maintain the parking lots including garbage and litter removal, sealcoating and snow removal, and is appropriately budgeted for in the Trades Division budget.

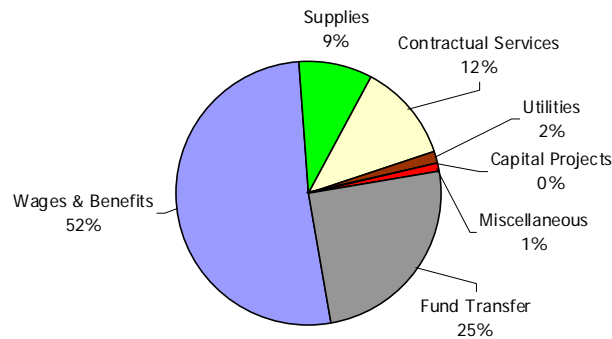
Other miscellaneous revenue includes parking ticket income, employee insurance reimbursement, and bid package income.

### *Administrative Overhead*

Administrative overhead represents costs reimbursed back to the support functions (*i.e.*, human resources, accounting, IT) for charges to the Beach and Golf operations.

## 2009 General Fund - Expenditures

### General Operating Expenditures



### General-Operating Expenditures

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Wages & Benefits	2,754,970	52%	2,615,299	50%	2,761,114	52%	139,671	5.3%	-6,144	-0.2%
Supplies	489,610	9%	489,277	9%	459,631	9%	333	0.1%	29,979	6.5%
Contractual Services	639,129	12%	726,666	14%	628,354	12%	-87,537	-12.0%	10,775	1.7%
Utilities	81,650	2%	87,950	2%	89,968	2%	-6,300	-7.2%	-8,318	-9.2%
Capital Projects	2,000	0%	0	0%	0	0%	2,000	0.0%	2,000	0.0%
Miscellaneous	57,000	1%	57,000	1%	34,000	1%	0	0.0%	23,000	67.6%
Fund Transfer	1,315,000	25%	1,215,000	23%	1,315,000	25%	100,000	8.2%	0	0.0%
<b>Total Expenditures</b>	<b>\$ 5,339,359</b>	<b>100%</b>	<b>\$ 5,191,192</b>	<b>100%</b>	<b>\$ 5,288,067</b>	<b>100%</b>	<b>\$ 148,167</b>	<b>2.9%</b>	<b>\$ 51,292</b>	<b>1.0%</b>

#### Wages & Benefits

Wages & benefits account for 52% of the total expenditures of the General Fund operating budget. The 2009 budget includes a 2% merit increase and a 10% increase in medical premiums. Compared to the 2008 year-end projections, the 2009 budget reflects a 5.3% increase as previously vacant positions are budgeted to be filled next year. No new positions were requested in the 2009 budget submission.

#### Supplies

Supplies account for 9% of the total operating budget, and are budgeted up 6.5% or \$30,000 compared to the previous budget year. The largest budgeted increase is in fuel costs. Despite the recent decline in the price of oil and fuel, the District has conservatively budgeted in case prices climb back to the levels it reached in 2008.

#### Contractual Services

Contractual expenses account for 12% of the total operating budget and are budgeted to increase a modest 1.7% or \$11,000 in 2009 compared to the previous years budget. The 2008 year-end estimates are \$88,000 higher than the 2009 budget as it contains various costs associated with recruiting and termination of the District's previous Executive Director.



### *Utilities*

Utilities account for 2% of the total operating budget and are budgeted to decrease \$8,300 compared to the previous budget year. The 2009 budget includes an average increase of 15%, 20%, and 10% for electricity, natural gas, and water, respectively.

### *Capital Projects*

Capital expense within the operating budget totals \$2,000 and represents minor furniture purchases. Furniture purchases are budgeted within the Park Police and Trades Division budget.

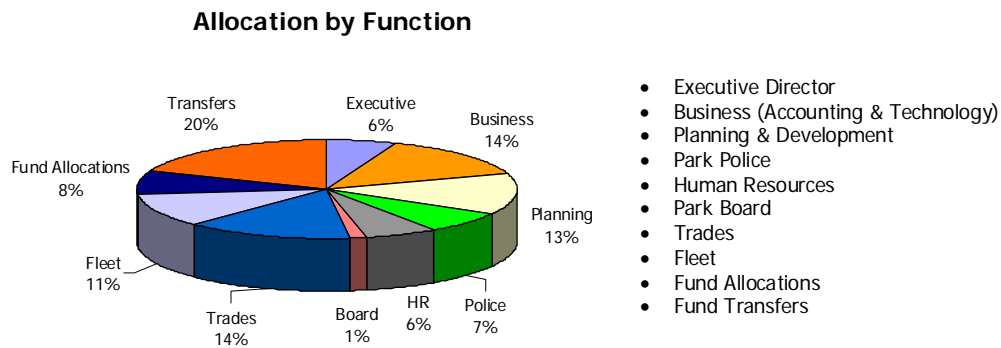
### *Miscellaneous*

Miscellaneous expense includes the District's share of the cost for the Pace Ride DuPage Program (\$32,000), and investment fees associated with the purchase of certificates through various programs including the Illinois Park District Liquid Asset Fund investment program.

### *Fund Transfers*

There are two fund transfers budgeted in 2009. The first transfer is the recurring transfer to the Recreation Fund, which provides resources to fund park maintenance operations. The second transfer of \$300,000 will provide the Capital Project budget with additional resources to help fund the District's annual capital improvements.

Resources are allocated to the functions within the General Fund operating budget as illustrated below:



Fund allocations represent utility charges and general office expenses incurred by the District and allocated among its three main operating funds (General, Recreation and Golf Services)

Each percentage point in the above chart equates to approximately \$53,000 in funding resources. Funding for the General Fund totals \$5,339,359 for the 2009 budget.

## 2009 Recreation Fund

The Recreation Fund 2009 operating budget detailed by function is illustrated below:

Recreation Fund	Park Divisions	Marketing	Ribfest	Rec Programs	Community Relations	Rec Support	Beach	Carillon	Allocations	Budget 2009	Projections 2008	Budget 2008
<b>Revenue</b>												
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,550,000	\$ 2,550,000	\$ 2,425,000
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 140,000
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,000	\$ 69,000	\$ 87,000
Charges for Services	\$ -	\$ -	\$ -	\$ 4,212,895	\$ -	\$ -	\$ 739,204	\$ 17,040	\$ -	\$ 4,969,139	\$ 4,681,794	\$ 4,809,635
Sales	\$ -	\$ 25,000	\$ 2,600	\$ 69,678	\$ -	\$ -	\$ 33,000	\$ -	\$ -	\$ 130,278	\$ 115,880	\$ 156,883
Rental Income	\$ 125,850	\$ -	\$ -	\$ 8,140	\$ -	\$ 14,000	\$ 18,000	\$ 2,450	\$ -	\$ 168,440	\$ 172,108	\$ 142,746
Alternative Revenue	\$ -	\$ 61,000	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 81,709	\$ 110,500
Miscellaneous	\$ 288,912	\$ 7,534	\$ 2,945	\$ 27,138	\$ 7,872	\$ 5,502	\$ 15,720	\$ 56,991	\$ 104,500	\$ 517,114	\$ 518,649	\$ 514,977
Other Financing Source:	\$ 15,000	\$ 29,600	\$ -	\$ 5,000	\$ 17,500	\$ -	\$ -	\$ -	\$ 1,015,000	\$ 1,082,100	\$ 982,100	\$ 1,082,100
<b>Total Revenue</b>	\$ 429,762	\$ 123,134	\$ 5,545	\$ 4,356,851	\$ 25,372	\$ 19,502	\$ 805,924	\$ 76,481	\$ 3,838,500	\$ 9,681,071	\$ 9,204,240	\$ 9,468,841
<b>Expenses</b>												
Wages & Benefits	\$ 2,526,562	\$ 281,910	\$ -	\$ 1,893,362	\$ 338,207	\$ 260,692	\$ 494,255	\$ 24,297	\$ -	\$ 5,819,285	\$ 5,599,400	\$ 5,693,062
Supplies	\$ 454,075	\$ 11,195	\$ 2,645	\$ 280,055	\$ 800	\$ 14,565	\$ 61,384	\$ 3,918	\$ 28,500	\$ 857,137	\$ 799,496	\$ 807,020
Contractual Services	\$ 265,670	\$ 316,380	\$ 11,100	\$ 1,402,856	\$ 132,100	\$ 52,689	\$ 63,224	\$ 48,266	\$ 42,000	\$ 2,334,285	\$ 2,136,366	\$ 2,307,347
Utilities	\$ 5,000	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ 439,650	\$ 462,450	\$ 435,552	\$ 443,469
Capital Projects	\$ 12,300	\$ 5,050	\$ -	\$ -	\$ 1,200	\$ -	\$ 3,000	\$ -	\$ -	\$ 21,550	\$ 16,887	\$ 24,950
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,700	\$ -	\$ -	\$ 103,700	\$ 103,700	\$ 103,700
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 3,263,607	\$ 614,535	\$ 14,045	\$ 3,576,273	\$ 472,307	\$ 327,946	\$ 743,063	\$ 76,481	\$ 510,150	\$ 9,598,407	\$ 9,091,401	\$ 9,379,548
<b>Surplus/(Deficit)</b>	\$ (2,833,845)	\$ (491,401)	\$ (8,500)	\$ 780,578	\$ (446,935)	\$ (308,444)	\$ 62,861	\$ -	\$ 3,328,350	\$ 82,664	\$ 112,839	\$ 89,293

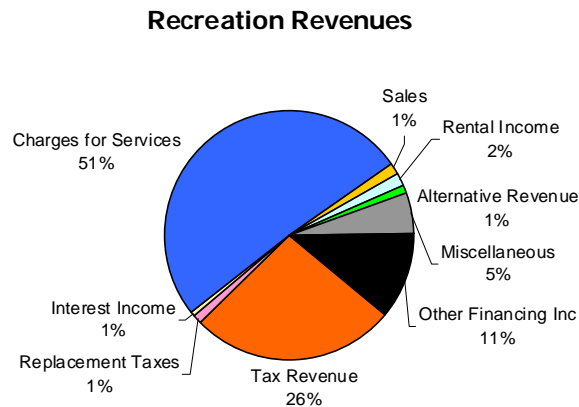
### Overview

Total revenue is budgeted to increase a modest 2.2% or \$212,000 to \$9.7 million compared to the 2008 year budget, or 5.2% compared the 2008 year-end estimate. Total expenses are projected to increase only 2.3% or \$219,000 to \$9.6 million compared to the 2008 budget. The fund is budgeted to yield a modest surplus totaling \$83,000 in 2009.

The operating budget includes a \$1.0 million fund transfer from the General Fund, and is shown within "Other Financing Sources." The resources are used to fund the park maintenance divisional budgets. Historically the fund transfer has been shown as a reduction to expenses, however, in order to be consistent with the District's annual audit, the transfer will be appropriately recognized within revenues.

## 2009 Recreation Fund-Revenues

Revenues within the Recreation Fund operating budget are derived from the following sources:



### Recreation Fund Revenues

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Tax Revenue	2,550,000	26%	2,425,000	26%	2,425,000	26%	125,000	5.2%	125,000	5.2%
Replacement Taxes	100,000	1%	140,000	2%	140,000	1%	-40,000	-28.6%	-40,000	-28.6%
Interest Income	69,000	1%	87,000	1%	87,000	1%	-18,000	-20.7%	-18,000	-20.7%
Charges for Services	4,969,139	51%	4,681,794	51%	4,809,635	51%	287,345	6.1%	159,504	3.3%
Sales	130,278	1%	115,880	1%	156,883	2%	14,398	12.4%	-26,605	-17.0%
Rental Income	168,440	2%	172,108	2%	142,746	2%	-3,668	-2.1%	25,694	18.0%
Alternative Revenue	95,000	1%	81,709	1%	110,500	1%	13,291	16.3%	-15,500	-14.0%
Miscellaneous	517,114	5%	518,649	6%	514,977	5%	-1,535	-0.3%	2,137	0.4%
Other Financing Inc	1,082,100	11%	982,100	11%	1,082,100	11%	100,000	10.2%	0	0.0%
<b>Total Revenue</b>	<b>\$ 9,681,071</b>	<b>100%</b>	<b>\$ 9,204,240</b>	<b>100%</b>	<b>\$ 9,468,841</b>	<b>100%</b>	<b>476,831</b>	<b>5.2%</b>	<b>212,230</b>	<b>2.2%</b>

### Property Tax Revenue

Property tax revenue accounts for 26% of the total revenue in the 2009 operating budget. Taxes are budgeted to increase 5.2% or \$125,000 to over \$2.5 million compared to the 2008 budget year. Taxes allocated to this fund are primarily used to support the park maintenance operations.

### Replacement Taxes

Replacement taxes are an additional income tax for corporations calculated at a rate of 2.5% of net taxable income. The line item is budgeted to decrease 28.6% or \$40,000 in 2009 reflecting the slowdown in the economy and overall decline in corporate profits. Replacement taxes are allocated between the General and Recreation Funds.

### Interest Income

Interest income is budgeted to decline 20.7% or \$18,000 to \$69,000. The decrease reflects an anticipated drop in interest rates next year. The 2009 budget is based on estimated 2009 monthly cash balances and outstanding investments multiplied by a 2.75% interest rate.

### *Charges for Services*

Charges for Services represents 51% of the total revenue for the Recreation Fund. It is comprised of recreation program revenue, pool pass revenue, and daily admissions for Centennial Beach and the Carillon/Netzley visitor center. A detailed analysis for program revenue is provided in a later section of this document.

The recreation program area continued to see a decline in program participation specifically within the early childhood and the art services programs. New program offerings are being introduced in the fall of 2008 and in 2009 to offset the decline in program participation and revenue. One new program that began this fall is indoor soccer. It uses the newly opened premier indoor soccer/athletic facility located at Quincy and Fort Hill. Initial feedback from this program has been very positive and staff hopes to continue to grow this program in 2009. Other new programs offerings include:

- New nature preschool utilizing the Wigwam at Knoch Knolls Park. This will be the first south Naperville preschool offering by the District
- Expanded preschool specialty classes and camps. With new program management and expertise in place, the District is in a position to revamp its early childhood offerings
- Expanded hayride program offerings in the fall and new offerings in the spring
- New Youth Flag Football League
- New Summer Day Camp offered solely by the District

It is important to note that the new programs offered have focused on expanding and/or creating programs in areas where the District excels. In 2009, recreation staff will be working to narrow our focus in an attempt to more clearly define who we are and what we offer.

Also included in program income are swim lessons taken at Centennial Beach. This program is budgeted to generate \$94,000 in swim lesson revenue in 2009. For more information please refer to the Centennial Beach budget found on page 105, and also the recreation program analysis section.

Centennial Beach memberships are also included within this revenue category and account for approximately 4% of the total revenues for the Recreation Fund (see page 83). Beach passes are budgeted to total \$371,000, representing a 4.3% drop from the 2008 budget, but a 2.3% increase from the 2008 year-end estimate. The 2008 beach season generated the highest revenues on record, recording approximately \$737,000 in daily admissions and pool pass revenue alone (doesn't include concession, merchandise, etc). Besides good weather, management primarily attributes the increase in daily admissions to more families staying in town over the summer. No price increases have been proposed for pool passes or daily admission fees for the 2009 beach season.

### *Sales*

Income from sales includes merchandise, concession, brochure advertising, and event ticket sales. Sales account for 1% of total recreation revenue and are budgeted to decline 17% or \$27,000 compared to the 2008 budget, and are up 12.4% compared to the 2008 year-end estimate. Brochure advertising is down \$10,000 from the 2008 budget.

### *Rental Income*

Rental income is budgeted to increase 18.0% or \$26,000 to \$168,000 compared to the 2008 budget. Rental income is primarily recognized within the individual park division budgets and represents field rental revenue from the athletic affiliates as well as facility rentals within the park locations (*e.g.*, Grand Pavilion).

### *Alternative Revenue*

Alternative revenue primarily represents sponsorship revenue for the District. Sponsorship revenue accounts for 1% of the total Recreation Fund revenue, and is budgeted to generate \$95,000 in 2009. Sponsorship revenue is comprised of funding from its Park Partner agreement and various smaller sponsors for the District's community events. The Park Partner agreement between the District and National City (formerly MidAmerica Bank) was renewed in April for a 3-year term.

Not all sponsorship relationships are reflected in this revenue line item. Some sponsors provide valuable in-kind services that help to reduce program costs in exchange for advertising at events. All sponsorships are developed in close collaboration with partners to fulfill their objectives, uphold our mission, and to promote a healthy and active lifestyle for the community we serve.

### *Miscellaneous Income*

Miscellaneous income accounts for 5% of the total operating revenue, and is relatively unchanged compared to 2008. Reimbursement income is included within this category and includes amounts owed from our athletic affiliates for labor, turf maintenance supplies, and electricity associated with field usage. In addition, the District is reimbursed for labor and supplies from the Exchange Club (Ribfest); and the Jaycees (Last Fling). Finally, reimbursements from the City for the maintenance costs for the Riverwalk and the Carillon are accounted for in this line item.

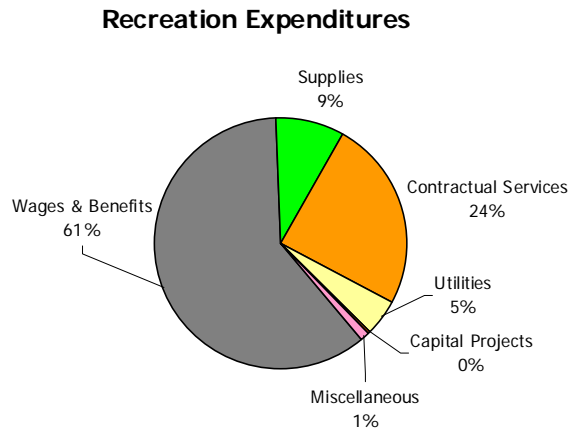
Miscellaneous revenue also includes cell tower income from U.S. Cellular, T-Mobile and Cingular; and soft-drink vending commissions.

### *Other Financing Income*

Other Financing Income includes the operating transfer from the General Fund. This transfer is used to support the park maintenance operations that are estimated to total over \$3.2 million in 2009 (excludes the *Trades* and *Fleet* divisions, which are included within the General Fund).

## 2009 Recreation Fund-Expenditures

Expenditures within the Recreation Fund operating budget are derived from the following:



### Recreation Expenditures

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Wages & Benefits	5,819,284	61%	5,599,400	62%	5,693,063	61%	219,884	3.9%	126,221	2.2%
Supplies	857,137	9%	799,496	9%	807,020	9%	57,641	7.2%	50,117	6.2%
Contractual Services	2,334,285	24%	2,136,366	23%	2,307,347	25%	197,919	9.3%	26,938	1.2%
Utilities	462,450	5%	435,552	5%	443,469	5%	26,898	6.2%	18,981	4.3%
Capital Projects	21,550	0%	16,887	0%	24,950	0%	4,663	27.6%	-3,400	-13.6%
Miscellaneous	103,700	1%	103,700	1%	103,700	1%	0	0.0%	0	0.0%
<b>Total Expenditures</b>	<b>\$ 9,598,406</b>	<b>100%</b>	<b>\$ 9,091,401</b>	<b>100%</b>	<b>\$ 9,379,549</b>	<b>100%</b>	<b>507,005</b>	<b>5.6%</b>	<b>218,857</b>	<b>2.3%</b>

### Wages & Benefits

Wages and benefits account for 61% of the total 2009 operating budget. Despite including a 2% merit increase and a 10% increase in employee medical premiums, wages and benefits are only budgeted to increase 2.2% or \$126,000 compared to the 2008 budget, and 3.9% compared to the 2008 year-end estimate. The 2008 budget included full health benefits for 3 park administrative assistants who later left the organization. The positions were eventually filled with staff that did not elect insurance coverage. In another circumstance an employee who had coverage with the District elected to terminate health benefits and enroll in their spouse's plan.

### Supplies

Supplies are up 6.2% or \$50,000 to \$857,000 compared to the 2008 budget, and 7.2% compared to the year-end estimate. The increase primarily reflects higher prices for fertilizer and other turf supplies, increases in program supplies needed to support new program offerings in 2009, and costs associated with repairing some amenities along the Riverwalk (Dandelion fountain, shelter decking, electrical upgrades etc).

### *Contracted Services*

Contracted services account for 24% of the total operating budget and are budgeted to increase 1.2% or \$27,000 compared to the 2008 budget, and 9.3% or \$198,000 compared to the 2008 year-end estimate. The increases are primarily being recognized in building rental fees, refuse services, and janitorial services. The building rental fees reflect the hourly rate of renting athletic fields for the new indoor soccer program. The contract for refuse is up for renewal in early 2009, and the contract for janitorial services is up at the end of this year. The District anticipates increased costs for both contracts. Both contracts will be competitively bid.

Included within contractual services are costs associated with the contract mowing program in the park divisions. The District is proposing to add 2 parks to the number maintained by the outside contractor, bringing the total to 38 parks/115 acres in 2009. The department began this initiative in 2005 when it originally contracted out 5 parks. The program has since grown and has proven to be effective from both a cost-benefit standpoint and the level of maintenance standards maintained. The criteria used to identify a park as a potential outsourcing candidate include the size (less than 4 acres), shape (equipment considerations), and location of the park.

### *Utilities*

Utilities account for 5% of the total operating budget and are budgeted to increase 4.3% or \$19,000 compared to the 2008 budget, and 6.2% compared to the 2008 year-end estimate. The proposed budget accounts for rate increases from the city for electricity (15%) and water (10%). Natural gas is budgeted to increase 20%.

### *Capital Projects*

Capital Projects are down \$3,400 compared to the 2008 budget, and up \$4,700 compared to the 2008 year-end projection. More than half of the purchases budgeted here represent smaller equipment replacement purchases earmarked for the park divisions.

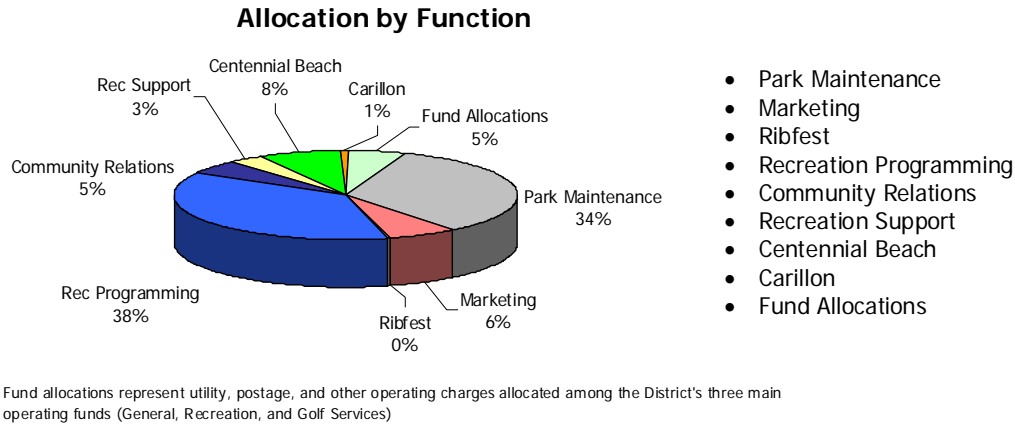
### *Miscellaneous*

Miscellaneous expenses represents overhead charged to the Centennial Beach operation from various functions including:

- Technology
- Marketing
- Human Resources
- North Parks
- Accounting
- FICA
- Workers Comp

The amount of the allocation will remain unchanged in 2009.

Resources are allocated to the functions within the Recreation Fund as shown:



Each percentage point in the above chart equates to approximately \$96,000 in funding. Total funding in the Recreation Fund budget equals \$9,598,406.

### 2009 Golf Services

The Golf Services 2009 consolidated operating budget includes the following functions:

Golf Services Operations	Golf Admin	SB Grounds	SB Proshop	SB Food	SB Merch	NB Grounds	NB Proshop	NB Food	NB Merch	Budget 2009	Projections 2008	Budget 2008
<b>Revenue</b>												
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 84,000	\$ 181,000
Charges for Services	\$ -	\$ -	\$ 1,825,500	\$ -	\$ -	\$ -	\$ 1,522,500	\$ -	\$ -	\$ 3,348,000	\$ 3,045,437	\$ 3,435,500
Sales	\$ 2,800	\$ -	\$ 62,500	\$ 195,000	\$ 112,500	\$ -	\$ 62,500	\$ 179,000	\$ 91,600	\$ 705,900	\$ 596,910	\$ 667,350
Rental Income	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 100,000	\$ 86,000	\$ 101,000
Alternative Revenue	\$ 8,000	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ 36,000	\$ 11,300	\$ 20,000
Miscellaneous	\$ -	\$ 2,964	\$ 10,756	\$ 13,830	\$ 7,875	\$ 4,068	\$ 10,256	\$ 12,977	\$ 7,391	\$ 70,117	\$ 64,567	\$ 68,329
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 25,800	\$ 2,964	\$ 1,962,756	\$ 208,830	\$ 120,375	\$ 4,068	\$ 1,659,256	\$ 191,977	\$ 98,991	\$ 4,275,017	\$ 3,888,214	\$ 4,473,179
<b>Expenses</b>												
Wages & Benefits	\$ 378,591	\$ 382,300	\$ 398,261	\$ 53,691	\$ -	\$ 396,233	\$ 378,438	\$ 47,850	\$ -	\$ 2,035,364	\$ 2,014,800	\$ 2,105,382
Supplies	\$ 5,100	\$ 175,200	\$ 41,000	\$ 7,500	\$ -	\$ 151,650	\$ 36,300	\$ 8,300	\$ -	\$ 425,050	\$ 413,416	\$ 463,075
Contractual Services	\$ 169,638	\$ 18,050	\$ 85,025	\$ 95,971	\$ 93,237	\$ 15,100	\$ 82,300	\$ 91,350	\$ 81,525	\$ 732,196	\$ 702,773	\$ 768,148
Utilities	\$ 128,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,500	\$ 117,440	\$ 117,140
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,635	\$ 2,712,650
Miscellaneous	\$ 70,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,700	\$ 545,700	\$ 70,700
Debt Service	\$ 676,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676,640	\$ 293,170	\$ 673,170
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,429,169	\$ 575,550	\$ 524,286	\$ 157,162	\$ 93,237	\$ 562,983	\$ 497,038	\$ 147,500	\$ 81,525	\$ 4,068,450	\$ 4,219,934	\$ 6,910,265
<b>Surplus/(Deficit)</b>	\$ (1,403,369)	\$ (572,586)	\$ 1,438,470	\$ 51,668	\$ 27,138	\$ (558,915)	\$ 1,162,218	\$ 44,477	\$ 17,466	\$ 206,567	\$ (331,720)	\$ (2,437,086)

\*The budget for golf capital purchases (\$64,000) has been combined with the Golf Admin budget for presentation purposes.

### Overview

Total revenue in 2009 is projected to decrease 4.4% or \$198,000 to roughly \$4.3 million compared to the 2008 budget, while expenses are budgeted to decrease 41% or \$2.8 million in 2009. The operation is expected to yield a surplus of \$207,000 in 2009.



It should be noted that the 2008 budget included over \$2.7 million in golf improvements. Just over \$2.6 million of these expenses will be reclassified at the end of 2008 to the balance sheet as assets. The assets will later be expensed through the income statement as depreciation expense over its useful life. Funding for these projects came from the 2006 debt issue. Although the authority to spend capital dollars was given within the 2006 bond ordinance, the 2008 budget included all capital outlay to ensure all expenditures were properly appropriated.

The Golf Services budget is prepared using a current financial resource measurement focus. Therefore, the budget includes any capital outlay and principal repayment, but does not include depreciation expense. This measurement focus results in a non-GAAP (generally accepted accounting principles) budget versus actual for the Enterprise Fund, but provides a better budget presentation for cash flow purposes and is the budget format recommended by our auditors. The budget is then converted to the GAAP basis at year-end in preparation for its Comprehensive Annual Financial Report (CAFR). The 2008 year-end estimates have been adjusted to conform to GAAP.

It may be useful to also review the operations of the courses separately. The statements below provide this information. The golf administrative and capital (2008) budgets were allocated 50/50 to each course.

## Springbrook

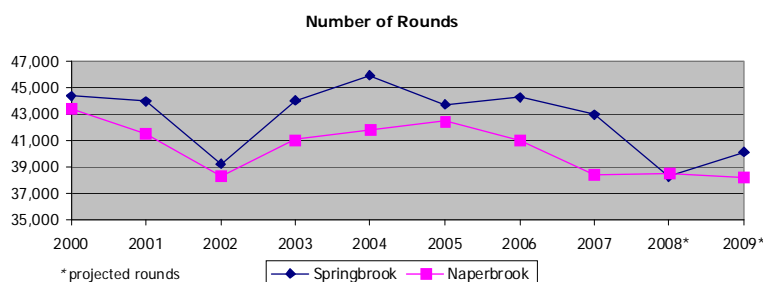
	Golf Admin	SB Grounds	SB Proshop	SB Concession	SB Merchandise	Budget 2009	Projections 2008	Budget 2008
<b>Revenue</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 53,500	\$ 131,140
Charges for Services	\$ -	\$ -	\$ 1,825,500	\$ -	\$ -	\$ 1,825,500	\$ 1,621,448	\$ 1,861,000
Sales	\$ 1,400	\$ -	\$ 62,500	\$ 195,000	\$ 112,500	\$ 371,400	\$ 308,605	\$ 366,200
Rental Income	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 35,000	\$ 60,000
Alternative Revenue	\$ 4,000	\$ -	\$ 14,000	\$ -	\$ -	\$ 18,000	\$ 4,500	\$ 10,000
Miscellaneous	\$ -	\$ 2,964	\$ 10,756	\$ 13,830	\$ 7,875	\$ 35,425	\$ 33,794	\$ 37,381
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 12,900	\$ 2,964	\$ 1,962,756	\$ 208,830	\$ 120,375	\$ 2,307,825	\$ 2,056,847	\$ 2,465,721
<b>Expenses</b>								
Wages & Benefits	\$ 189,296	\$ 382,300	\$ 398,261	\$ 53,691	\$ -	\$ 1,023,548	\$ 996,013	\$ 1,055,163
Supplies	\$ 2,550	\$ 175,200	\$ 41,000	\$ 7,500	\$ -	\$ 226,250	\$ 217,668	\$ 234,010
Contractual Services	\$ 84,819	\$ 18,050	\$ 85,025	\$ 95,971	\$ 93,237	\$ 377,102	\$ 358,796	\$ 423,216
Utilities	\$ 64,250	\$ -	\$ -	\$ -	\$ -	\$ 64,250	\$ 58,720	\$ 58,570
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,942	\$ 2,227,000
Miscellaneous	\$ 35,350	\$ -	\$ -	\$ -	\$ -	\$ 35,350	\$ 272,850	\$ 35,350
Debt Service	\$ 338,320	\$ -	\$ -	\$ -	\$ -	\$ 338,320	\$ 146,585	\$ 336,585
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 714,585	\$ 575,550	\$ 524,286	\$ 157,162	\$ 93,237	\$ 2,064,820	\$ 2,113,574	\$ 4,369,893
<b>Surplus/(Deficit)</b>	\$ (701,685)	\$ (572,586)	\$ 1,438,470	\$ 51,668	\$ 27,138	\$ 243,006	\$ (56,728)	\$ (1,904,173)

## Naperbrook

	Golf Admin	NB Grounds	NB Proshop	NB Concession	NB Merchandise	Budget 2009	Projections 2008	Budget 2008
<b>Revenue</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 30,500	\$ 49,860
Charges for Services	\$ -	\$ -	\$ 1,522,500	\$ -	\$ -	\$ 1,522,500	\$ 1,423,989	\$ 1,574,500
Sales	\$ 1,400	\$ -	\$ 62,500	\$ 179,000	\$ 91,600	\$ 334,500	\$ 288,305	\$ 301,150
Rental Income	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 51,000	\$ 41,000
Alternative Revenue	\$ 4,000	\$ -	\$ 14,000	\$ -	\$ -	\$ 18,000	\$ 6,800	\$ 10,000
Miscellaneous	\$ -	\$ 4,068	\$ 10,256	\$ 12,977	\$ 7,391	\$ 34,692	\$ 30,774	\$ 30,949
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 12,900	\$ 4,068	\$ 1,659,256	\$ 191,977	\$ 98,991	\$ 1,967,192	\$ 1,831,368	\$ 2,007,459
<b>Expenses</b>								
Wages & Benefits	\$ 189,296	\$ 396,233	\$ 378,438	\$ 47,850	\$ -	\$ 1,011,817	\$ 1,018,786	\$ 1,050,219
Supplies	\$ 2,550	\$ 151,650	\$ 36,300	\$ 8,300	\$ -	\$ 198,800	\$ 195,748	\$ 229,065
Contractual Services	\$ 84,819	\$ 15,100	\$ 82,300	\$ 91,350	\$ 81,525	\$ 355,094	\$ 343,977	\$ 344,933
Utilities	\$ 64,250	\$ -	\$ -	\$ -	\$ -	\$ 64,250	\$ 58,720	\$ 58,570
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,693	\$ 485,650
Miscellaneous	\$ 35,350	\$ -	\$ -	\$ -	\$ -	\$ 35,350	\$ 272,850	\$ 35,350
Debt Service	\$ 338,320	\$ -	\$ -	\$ -	\$ -	\$ 338,320	\$ 146,585	\$ 336,585
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 714,585	\$ 562,983	\$ 497,038	\$ 147,500	\$ 81,525	\$ 2,003,631	\$ 2,106,359	\$ 2,540,371
<b>Surplus/(Deficit)</b>	\$ (701,685)	\$ (558,915)	\$ 1,162,218	\$ 44,477	\$ 17,466	\$ (36,439)	\$ (274,992)	\$ (532,913)

## Trends

The chart below illustrates the trend in rounds played at each courses since 2000.



Year	Springbrook	Naperbrook
2000	44,379	43,402
2001	43,973	41,511
2002	39,235	38,326
2003	44,006	41,071
2004	45,897	41,812
2005	43,723	42,475
2006	44,274	41,010
2007	42,926	38,422
2008*	38,270	38,500
2009*	40,100	38,200

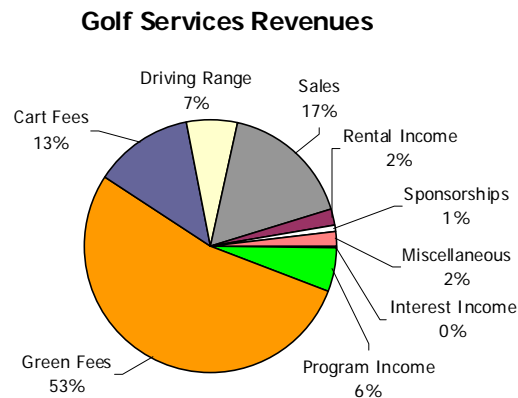
\* projected rounds

Over the years the number of rounds played has trended downward on a national and local level. Many factors have contributed to this problem, but some of the main reasons point to increased competition (market saturation), the cost to play, and the time needed to play by the golfer. According to the National Golf Foundation (NGF) at the most recent NRPA conference, course closures have begun outpacing the development of new courses since 2006, and time has now eclipsed money as the #1 reason why consumers do not play more golf.

Given this climate, management is faced with the challenge of retaining its customers as well as competing for new golfers. In 2006 management introduced a new customer loyalty program to address customer retention. Since that time, management has added some enhancements to the program and has viewed the program positively. Golfers who purchase the golf ID card (Brooks Reward) benefit from discounted green fees each time they play, as well as receiving merchandise discounts in the Proshop. The membership card earns points for each round played or dollar of merchandise purchased. After a certain number of points have been earned the member is then rewarded with a free round of golf. Staff has received positive feedback from customers regarding the program benefits and plan to continue offering the program in 2009.

In addition to rewarding customer loyalty through the rewards program, the operation has reinvested significant dollars back into its courses in order to improve course conditions and service quality. Between the two courses, Golf invested over \$4.8 million in various course and proshop improvements from proceeds of the 2006 debt issue.

### 2009 Golf Services-Revenue



### Golf Services Revenue

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Interest Income	15,000	0%	84,000	2%	181,000	4%	-69,000	-82.1%	-166,000	-91.7%
Program Income	236,500	6%	227,937	6%	228,500	5%	8,563	3.8%	8,000	3.5%
Green Fees	2,275,000	53%	2,055,000	53%	2,325,000	52%	220,000	10.7%	-50,000	-2.2%
Cart Fees	549,500	13%	535,000	14%	587,000	13%	14,500	2.7%	-37,500	-6.4%
Driving Range	287,000	7%	227,500	6%	295,000	7%	59,500	26.2%	-8,000	-2.7%
Sales	705,900	17%	596,910	15%	667,350	15%	108,990	18.3%	38,550	5.8%
Rental Income	100,000	2%	86,000	2%	101,000	2%	14,000	16.3%	-1,000	-1.0%
Sponsorships	36,000	1%	11,300	0%	20,000	0%	24,700	218.6%	16,000	80.0%
Miscellaneous	70,117	2%	64,567	2%	68,329	2%	5,550	8.6%	1,788	2.6%
<b>Total Revenue</b>	<b>\$ 4,275,017</b>	<b>100%</b>	<b>\$ 3,888,214</b>	<b>100%</b>	<b>\$ 4,473,179</b>	<b>100%</b>	<b>386,803</b>	<b>9.9%</b>	<b>-198,162</b>	<b>-4.4%</b>

### *Interest Income*

Interest income is budgeted to drop 91.7% to \$15,000 from the 2008 budget, as 100% of the 2006 bond proceeds have been spent. In addition, because of the 2008 projected year-end deficit, available cash and short-term investments has been reduced in order to absorb this loss and fund ongoing operations. Interest income is calculated based a 2.75% interest rate in 2009.

### *Program Income*

Program income accounts for 6% of the total 2009 operating revenue and includes golf lessons (group and private) and various junior programs. Program income is budgeted to increase 3.5% or \$8,000 compared to the 2008 budget, and 3.8% compared to the 2008 year-end projection. Increases reflect growth in the junior programs, which include clinics, lessons, and league play.

### *Green fees*

Green fees represent 53% of the total operating revenue, and are budgeted to decline 2.2% or \$50,000 compared to the 2008 budget, and increase 10.7% or \$220,000 compared to the 2008 year-end estimate. There is a \$2 price differentiation when comparing the fee structure of the two courses, with Naperbrook being the least expensive of the two. Management plans to keep the 2008 pricing the same next season. The 2009 budget is based on 40,100 and 38,200 rounds at Springbrook and Naperbrook, respectively.

### *Cart Fees*

Cart fees represent 13% of total 2009 operating revenue and are budgeted to decrease 6.4% or \$37,500 compared to the 2008 budget, and increase 2.7% or \$14,500 compared to the 2008 year-end estimate. There are no fee increases for cart rentals reflected in the 2009 budget.

### *Driving Range Income*

Driving range revenue represents 7% of the total 2009 operating revenue. Range revenue is budgeted to decrease 2.7% or \$8,000 compared to the 2008 budget, and increase \$59,500 compared to the 2008 year-end estimate. Management feels confident with the 2009 increases as construction delays limited driving range play at Springbrook during the first few months of the 2008 season. In addition, significant improvements were made at both locations. At Springbrook, 17,000 square feet of turf area was added to allow for play off grass tees 7 days a week. Previously, mats were used for 4 out of the 7 days. At Naperbrook, target greens were added to the range.

### *Sales*

Sales revenue includes merchandise, concession, and membership cards. Sales revenue represents 17% of the total operating revenue and is budgeted to increase 5.8% or \$39,000 compared to the 2008 budget.

Merchandise income represents 5% of the total revenue for Golf Services. Revenue has steadily declined over the years and is budgeted to decline 10.1% or \$23,000 compared to the 2008 budget, and 5.1% compared to the 2008 year-end estimate (page 111). Management continues to adjust its product mix to focus on items that turn quickly. Management will continue to limit the product selection to the major product lines. Customers will be able to special order products that the courses don't normally carry.

Concession revenue accounts for 9% of the total revenue for Golf Services. Concession sales are budgeted to remain relatively flat compared to the 2008 budget, and up 17.6% or \$56,100 compared to the 2008 year-end estimate (page 111). Management will begin meeting with staff in December to discuss menu items and strategies that focus on increasing the ratio of concession sales per round of golf played.

Golf Memberships are budgeted to practically double in 2009 to \$128,000. The program was originally structured for play only at Naperbrook. Enhancements to the program will provide all members the opportunity to play at either course in 2009. Management feels that adding this option will significantly increase the value of the membership to the customer.

#### *Rental Income*

Tournament income is anticipated to remain relatively flat when compared to the 2008 budget, and increase 16.3% based on the 2008 year-end estimate. Tournaments were down this season due to construction delays at Springbrook, which displaced a tournament that was scheduled at the beginning of the season.

#### *Sponsorships*

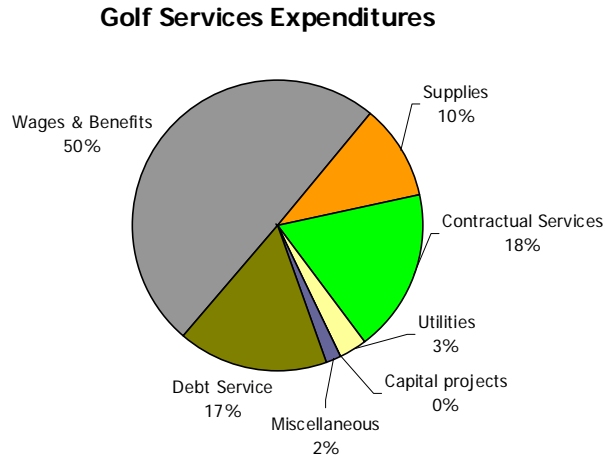
Sponsorships are budgeted to increase in 2009. Management is currently evaluating a proposal from a company that uses carts to advertise for various products and services (of other companies). Legal is currently being consulted to review the agreement. If agreement is reached, it could add \$12,000 per season in sponsorship revenue to each course.

#### *Miscellaneous*

Miscellaneous revenue is budgeted to remain relative flat compared to the 2009 budget. Revenue in this category includes soft-drink vending commissions; sales tax revenue; and miscellaneous reimbursement accounts.

## 2009 Golf Services-Expenditures

Expenditures within the Golf Services operating budget are derived from the following:



### Golf Services Expenditures

	Budget 2009		Projections 2008		Budget 2008		2009 v Proj Variance		Budget Variance	
Wages & Benefits	2,035,364	50%	2,014,800	48%	2,105,382	30%	20,564	1.0%	-70,018	-3.3%
Supplies	425,050	10%	413,416	10%	463,075	7%	11,634	2.8%	-38,025	-8.2%
Contractual Services	732,196	18%	702,773	17%	768,148	11%	29,423	4.2%	-35,952	-4.7%
Utilities	128,500	3%	117,440	3%	117,140	2%	11,060	9.4%	11,360	9.7%
Capital projects	0	0%	132,635	3%	2,712,650	39%	-132,635	-100.0%	-2,712,650	-100.0%
Miscellaneous	70,700	2%	545,700	13%	70,700	1%	-475,000	-87.0%	0	0.0%
Debt Service	676,640	17%	293,170	7%	673,170	10%	383,470	130.8%	3,470	0.5%
<b>Total Expenditures</b>	<b>\$ 4,068,450</b>	<b>100%</b>	<b>\$ 4,219,934</b>	<b>100%</b>	<b>\$ 6,910,265</b>	<b>100%</b>	<b>-151,484</b>	<b>-3.6%</b>	<b>-2,841,815</b>	<b>-41.1%</b>

### Wages & Benefits

Wages and benefits account for 50% of the total operating budget, and are budgeted to decrease 3.3% or \$70,000 compared to the 2008 budget, and increase 1.0% or \$21,000 compared to the 2008 year-end estimate. The 2009 budget reflects a 2% merit increase and a 10% increase in employee medical premiums. The savings in 2009 reflects the elimination of one full-time position.

### Supplies

Supplies represent 10% of the total operating budget, and are budgeted to decrease 8.2% or \$38,000 compared to the 2008 budget, and increase 2.8% compared to the 2008 year-end estimate. Management will be diligently monitoring and managing all operational budgets in 2009. Golf will also be working with parks to investigate any joint purchasing opportunities that could potentially lead to favorable pricing for either operation. An increase in the price of fuel has been reflected in the maintenance budgets.

### *Contractual Services*

Contractual services account for 18% of the total operating budget, and are budgeted to decrease 4.7% or \$36,000 compared to 2008 budget, and increase 4.2% compared to the 2008 year-end estimate. Minor course improvements and upgrades to its security system have been included within contractual services (\$64,000).

### *Utilities*

Utilities account for 3% of the total operating budget, and are budgeted to increase 9.7% or \$11,000 compared to the 2008 budget. The proposed budget accounts for rate increases for electricity (15%) and natural gas (20%).

### *Capital Projects*

No equipment purchases are slated for 2009.

### *Miscellaneous*

The golf course operation is allocated overhead costs on an annual basis. This includes charges for administrative support and audit fees. The amount of the allocation will remain unchanged in 2009 and will total \$70,700.

### *Debt Service*

Debt service includes principal and interest owed on the golf courses' outstanding debt. Golf currently has three debt issues outstanding, and has debt obligations out until 2018. Golf issued debt in the beginning of 2006 for two purposes: to restructure repayment of \$1.65 million in existing debt and issue \$4.8 million in new money for various capital improvement projects. By refunding existing debt, the courses were able to reduce their annual debt service by more than \$400,000. Debt service will total \$677,000 in 2009, with annual requirements extending to 2018. Although the principal payment is budgeted for in the income statement, it will be charged to the balance sheet as a reduction to the original debt issue at the end of each year. It is shown in the income statement for cash flow purposes only.

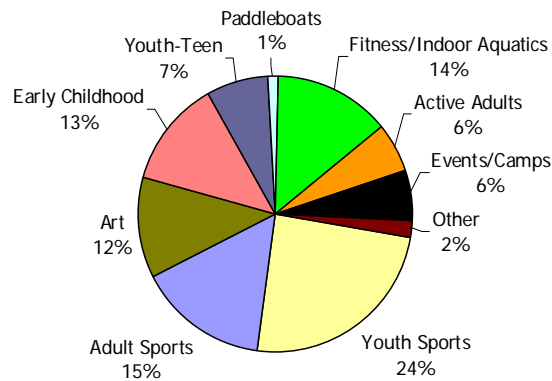
## Recreation Program Analysis

Recreation program revenue will account for 45% of the total revenue within the Recreation Fund in 2009 generating approximately \$4.3 million. Recreation programs include the following core areas:

- Sports – Youth
- Sports – Adult
- Arts
- Youth, Teen & Family
- Early Childhood
- Special Events/Camps
- Fitness/Indoor Aquatics
- Active Adults/Seniors
- Paddleboats
- Other (Garden Plots, Sportsmans)

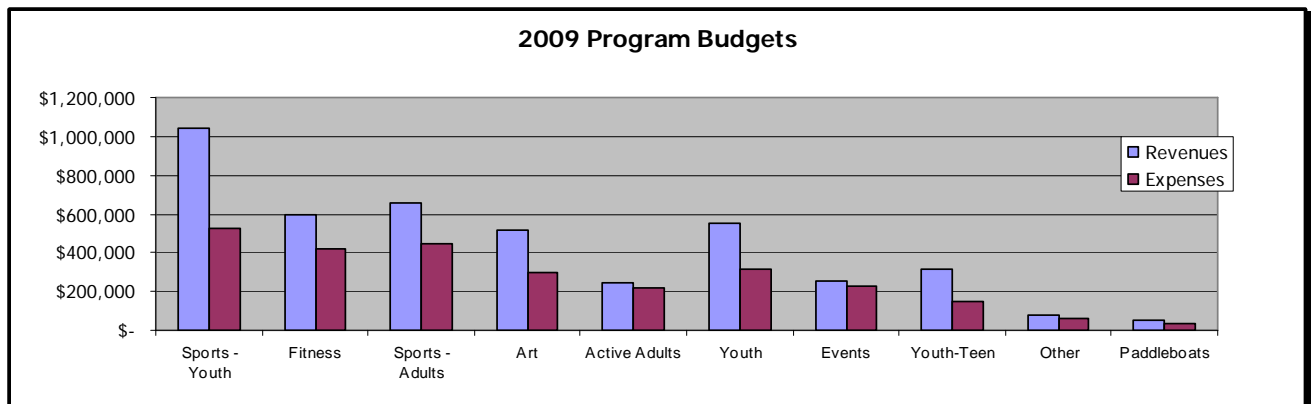
The chart below illustrates the 2009 budget for recreation program revenue by program area:

**2009 Program Revenues**



Youth Sports accounts for close to one quarter, or roughly \$1.0 million of the total 2009 program revenue. The second largest program area is Adult Sports, which captures 15% of this total.

The chart below presents total budgeted revenue and expense by program area:





Youth Sports yields one of the highest contribution margins of the program areas. Margins for this area have ranged as high as 56% over the past few years. The program area is budgeted to generate approximately \$513,000 in net revenues in 2009.

The financial table below presents comparable financial information by program area and in total.

	2009			2008 Projections				2008 Budget			2007			
	Revenues	Expenses	Surplus	Revenues	Expenses	Surplus	%	Revenues	Expenses	Surplus	Revenues	Expenses	Surplus	
Sports - Youth	1,038,274	525,547	512,727	938,730	421,366	517,364	55%	974,724	433,670	541,054	927,437	404,744	522,693	56%
Fitness	598,311	422,664	175,647	580,206	402,163	178,043	31%	634,352	441,704	192,648	599,138	416,746	182,392	30%
Sports - Adults	660,669	448,066	212,603	634,173	409,067	225,106	35%	596,342	392,299	204,043	581,431	372,318	209,113	36%
Art Services	519,214	295,219	223,995	493,485	298,826	194,659	39%	525,245	299,396	225,849	529,505	316,462	213,043	40%
Active Adults	243,805	220,034	23,771	242,232	217,736	24,496	10%	306,806	279,433	27,373	221,883	204,113	17,770	8%
Early Childhood	549,868	311,190	238,678	439,146	241,307	197,839	45%	484,143	267,049	217,094	510,970	277,532	233,438	46%
Special Events	258,176	224,834	33,342	251,636	217,835	33,801	13%	254,500	221,908	32,592	226,146	198,293	27,853	12%
Youth-Teen	315,412	151,284	164,128	214,596	96,604	117,992	55%	265,576	130,236	135,340	255,410	118,881	136,529	53%
Other	80,233	64,867	15,366	80,704	63,289	17,415	22%	88,197	77,803	10,394	84,350	65,780	18,570	22%
Aquatics-Beach	55,200	31,286	23,914	56,182	32,352	23,830	42%	54,798	30,629	24,169	60,147	31,346	28,801	48%
Totals	\$ 4,319,162	\$ 2,694,991	\$ 1,624,171	\$ 3,931,090	\$ 2,400,545	\$ 1,530,545	39%	\$ 4,184,683	\$ 2,574,127	\$ 1,610,556	\$ 3,996,417	\$ 2,406,215	\$ 1,590,202	40%

Net income for recreation programs is projected to increase in 2009, primarily reflecting the addition of new programs in the upcoming budget year. The program contribution margin of 38% remains consistent with the 2008 budget and year-end projection.

A brief summary of each program area is provided on the following pages. The primary contributing factors for the decreased revenue in 2008 include insufficient registration, lower class enrollments, increased competition from similar providers, and unavailable and/or unsuitable facilities to meet program needs. Information regarding program development and performance is highlighted in the sections that follow.

In addition to providing brief summaries, the sections provide financial information of the various program areas. There are no allocations for overhead included in these costs, nor are the salaries or benefits of the recreation Program Managers included in this section. The salaries and benefits are included within the combined Recreation Administration and Programming budget presented on page 99 in this report.

### **Sports**

The following budgets summarize the Sports program area. The area is managed by two recreation program managers and is split according to youth and adult programs. The sports program area provides athletic leagues and instructional program opportunities throughout the year. Programs include: youth soccer (7,000 participants annually), adult softball (135 teams), coach-pitch/t-ball (over 135 teams), a variety of tennis programs (over 1,200 participants), and numerous athletic camps, clinics and instructional programs. The District not only relies on park district staff and contractual providers to run these programs, but more than 1,500 volunteers on an annual basis.

This area also coordinates the use of the District's athletic fields for its programs, as well as other Naperville organizations that offer athletic programming. Organizations working closely with the District include: Naperville Little League, Naperville Baseball Association, Naperville Renegades, Naperville Diamonds, St. Raphael Football,

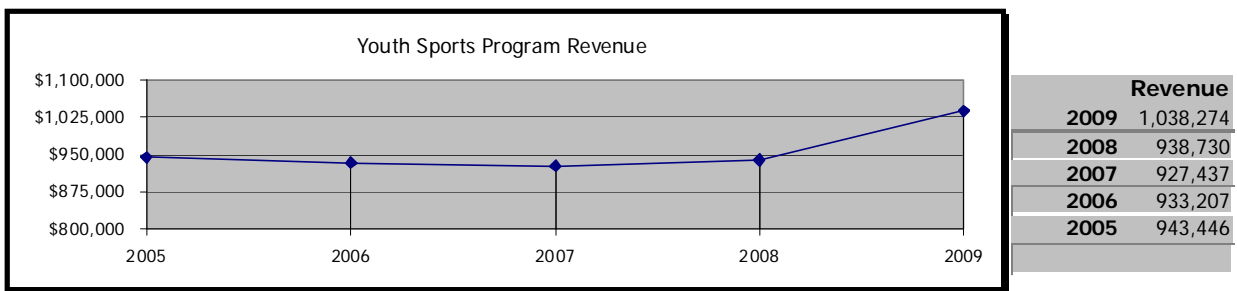
Naperville Youth Football, Naperville Soccer Association, Naperville Lightning Soccer Club (Chicago Fire Jr.'s), Galaxy Soccer Club, Challengers Soccer Club and AJAX FC Chicago, as well as numerous other baseball, softball, football, soccer, rugby, tennis, lacrosse, and cricket clubs. The income received from these organizations for use of Park District fields is reflected in the Parks division budgets. The District also works closely with School Districts 203 and 204 for scheduling and use of indoor and outdoor recreational space. Over 28,000 (52%) of all Park District program registrations in 2007 utilized indoor and outdoor space at School District facilities.

Frontier Sports Complex and Commissioners Park hosted 9 weekend tournaments during 2008 for baseball, softball, soccer, and lacrosse. The District expects to slightly increase the number of tournaments in 2009 on dates where it will not significantly increase the impact on the District's facilities and on other park users. These facilities are also used by Park District programs and athletic affiliates for regular season activities, thereby limiting expanded tournament opportunities during peak athletic seasons.

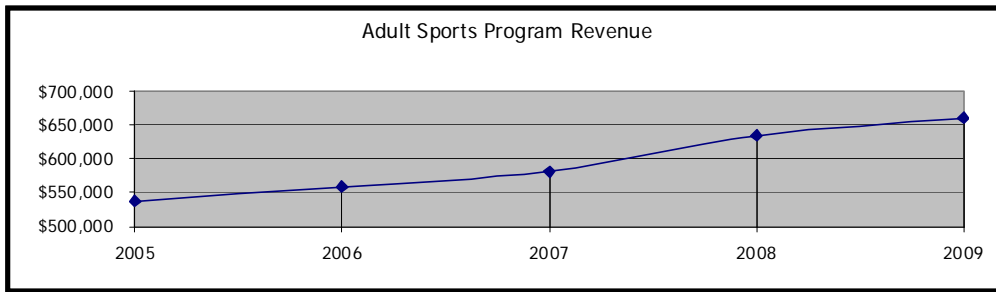
Significant facility renovations were completed in 2008 at the Nike Sports Complex ballfields, DuPage River Sports Complex ballfields, Ranchview Tennis Courts and Frontier Sports Complex that will allow for expanded programming beginning in 2009.

The District offers many athletic camps throughout the year in coordination with Naperville North and Naperville Central high schools, as well as other providers. Camps are held during the summer months and during the school's winter and spring breaks. Camp revenues are split between the sports and special events/camps program areas.

The charts below present revenue trend and financial information for Youth Sports, followed by Adult Sports.



	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	1,038,274	938,730	974,724	927,437	933,207	943,446	99,544	63,550
Expense	525,547	421,366	433,670	404,744	420,275	433,755	104,181	91,877
Surplus	\$ 512,727	\$ 517,364	\$ 541,054	\$ 522,693	\$ 512,932	\$ 509,691	\$ (4,637)	\$ (28,327)
Margin	49%	55%	56%	56%	55%	54%		



Revenue	
2009	660,669
2008	634,173
2007	581,431
2006	558,943
2005	537,249

	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	660,669	634,173	596,342	581,431	558,943	537,249	26,496	64,327
Expense	448,066	409,067	392,299	372,318	357,035	333,151	38,999	55,767
Surplus	\$ 212,603	\$ 225,106	\$ 204,043	\$ 209,113	\$ 201,908	\$ 204,098	\$ (12,503)	\$ 8,560
Margin	32%	35%	34%	36%	36%	38%		

### 2008 Sports Program Area Summary

Youth and Adult Sports program areas are projected to be below budgeted net revenues in 2008 by a combined total of \$3,000. However, the program areas are expected to exceed 2007 actual net income by a combined total of \$11,000.

In 2008 the lacrosse and gymnastics programs fell short of budgeted net income. Lacrosse program revenues were down approximately \$20,000, primarily due to lower enrollment within the summer and fall lacrosse leagues. In 2009 the District intends to revamp the lacrosse program through offering a more competitive league and through adjustments to the recreational portion of the program.

The Gymnastics program also experienced declining participation in 2008 primarily due to limitations of facilities and equipment. Gymnastics are held at Ranchview Elementary School and Naperville Central High School. The Ranchview site requires gymnastics equipment to be setup and taken down each day of instruction, which limits opportunities for instruction on certain gymnastics apparatus and increases the wear and tear on the equipment. In recent years the availability of the NCHS gymnastics area has been reduced due to increasing student activities. At this time there is no room for growth of the program using these facilities.

In 2008 NYS program participation numbers remained consistent with numbers from the previous season, however, there is increased demand for a more competitive soccer program. Naperville travel/competitive soccer programs that were once dedicated to elite soccer players have recently begun offering programs for players of varying abilities. These programs are offered for a reduced rate with substantially less travel. The NYS staff is working to offer a similar program in which participants will experience a more competitive league than our current NYS program, but play games in Naperville.

In fall 2008 the Park District offered for the first time an indoor soccer league using the newly constructed Players indoor facility. The indoor soccer program is being offered in two sessions, one during the fall months of November and December, and another during the winter months of January and February. The initial fall program experienced 66 teams. It is expected to grow in 2009. The addition of the indoor soccer program and a more competitive outdoor soccer league are the primary contributors towards the increase in youth sports gross revenue. The profit margin within this program is not as great as the outdoor soccer program due to the expenses involved with the use of the Players facility. Overall, the Youth Sports net income is budgeted to decline due to increased expenses within programs, such as facility rental and significant equipment replacement programs within the largest programs of youth soccer, t-ball and coach-pitch.

Programs that exceeded budget projections for net income and assisted in offsetting 2008 budget shortfalls include summer soccer camps, the new Naperville Indoor Soccer program, and Men's 50+ Softball, which charged a fee for the first time (63 participants grossing \$2,000). Camp attendance was up dramatically for 2008, due to more camps being offered and a very positive reaction to a new "Camps Brochure" which debuted in 2008. In the past camps were included in the summer Program Guide. The Camps Guide was distributed 2 months earlier during the month of February, allowing the District to promote camps and take registrations earlier. For example, attendance at NCHS athletic camps was up over 16% from the previous year.

#### **2009 Sports Objectives:**

- Increase participation levels within Adult and Youth Sports programs through new program offerings
- Implement a more competitive offering within the NYS league
- Continue to grow the Naperville Indoor Soccer league
- Implement a new fall Youth Flag Football League
- Expand Men's Baseball League from 8 teams to 12 teams, utilizing the two lighted 90' baseball fields at DuPage River

#### ***Fitness/Indoor Aquatics***

The following budgets represent the Fitness and Indoor Aquatics programs that are offered by the District. Fitness and Wellness programs are primarily contractual and are held at a variety of locations. During 2008 the District used several contractual providers for its programming. The businesses included Universal Spirit, Yoga Teachers Group, Sail Fitness, Personal Success Systems, Big Belly Fitness, Fitness in the Parks, Shotokan Karate and Kids Karate Club. The District also worked with Edwards Hospital in 2008 to provide wellness classes, however, the hospital will no longer be able to offer free wellness classes through the Park District due to budgetary constraints.

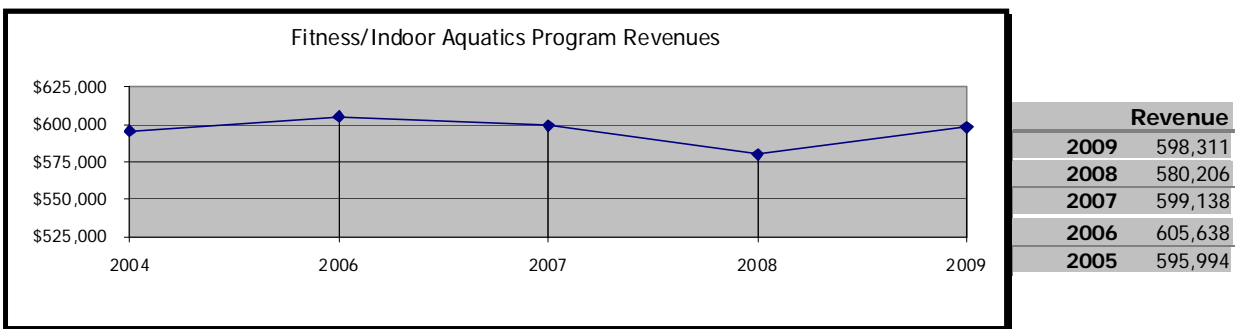
Fitness and Wellness programs are offered each of the four seasons, with approximately 2,100 participants each year. Classes vary in type, age served, and level

of difficulty. Types of classes include aerobics, cardio, strength training, group exercise, martial arts and self defense programs.

The indoor aquatics program area includes youth swim lessons, youth water polo, swim team prep, life-guarding classes, and a masters swim program. These programs are held at both NNHS and NCHS. Park District programs are typically scheduled around high school activities during non-peak hours and the District has difficulty scheduling consistent nights for pool use due to student activities. Increased enrollments in this program area could occur if pool facilities were available earlier in the evening on weeknights and if the classes were able to be held on consistent evenings. Aquatic programs are held each of the four seasons, with the exception of life guarding which is held twice a year and swim team prep which is held in the spring only. New in the spring and fall of 2008 were Sunday swim lessons. Both sessions filled to maximum enrollment. In 2009 we hope to continue offering Sunday sessions and the District intends to explore opportunities to expand this offering. In 2008, this area served over 1,225 participants through indoor swim lessons, 224 participants in water polo, 27 in swim team prep, 79 in life guarding, and 77 in masters swim.

The biggest challenge in 2009 will be the NNHS pool renovation beginning in June. The construction will be in two phases. The first phase is scheduled to take place June through late fall. The second phase will begin in June of 2010 and is scheduled to end in early fall. Both phases will impact the Park District program, further limiting access to indoor aquatics facilities for several seasons. Staff is currently working with NCHS to relocate as many of the District's aquatics programs as possible to their facility next summer and fall. Once the NNHS pool renovation is complete the Park District will benefit from the utilization of a larger and deeper pool facility.

The charts below present revenue trend and financial information relative to the Fitness/Indoor Aquatics program area:



	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	598,311	580,206	634,352	599,138	605,638	595,994	18,105	-36,041
Expense	422,664	402,163	441,704	416,746	420,249	412,527	20,501	-19,040
Surplus	\$ 175,647	\$ 178,043	\$ 192,648	\$ 182,392	\$ 185,389	\$ 183,467	\$ (2,396)	\$ (17,001)
Margin	29%	31%	30%	30%	31%	31%		

## **2008 Fitness/Indoor Aquatics Program Area Summary**

The Fitness/Indoor Aquatic program area is projected to fall below 2008 budgeted net income by approximately \$14,600. The primary programs contributing to the decline in income include Shotokon Karate (\$31,000), Kids Karate (\$7,400), Adult Leisure classes (\$5,800) and Water Polo (\$5,000) below budgeted gross revenue.

In 2008 Shotokon Karate classes continued to experience a decline in participation. This can be attributed in part to an increased number of similar providers in the area. The decline may also be attributed to long class sessions that are offered for a high price. In 2009, staff intends to work with Shotokon Karate administrators to offer introductory level classes for fewer weeks and less money in hopes of attracting new participants. The number of martial arts programs offered within the community has increased over the last several years, impacting the programs offered through the Park District. To promote Shotokan offerings the District will utilize the new electronic flyer program with School Districts 203 and 204.

The Kids Karate program fell short of budgeted income in 2008 due to the unavailability of instructors to teach classes during the fall session. Kids Karate was only able to staff two of the three class days typically offered during the fall. The company does not intend to increase their staffing level therefore the District is projecting fewer class offerings in 2009.

Adult Leisure classes experienced low enrollment within several classes in 2008. Based on the current economy and participation history within this program area staff intends to identify several programs within Adult Leisure that will no longer be offered. Recreation resources will be refocused towards growing Fitness and Wellness and managing Indoor Aquatics programs.

Water Polo fell short of budgeted revenues due to the unavailability of instructors for an instructional/tournament program during the winter session. Staff intends to work with water polo organizations in an attempt to offer this type of program again in 2009.

In 2008 the remaining Aquatics programs are projected to exceed the program budget by \$12,000. This will assist in offsetting the above shortfalls. Excess revenues in the Aquatics budget are due primarily to the addition of Sunday classes in the Indoor Swim Lesson Program.

### **2009 Fitness/Indoor Aquatics Objectives:**

- Work with Shotokan Karate administration to offer introductory classes which are shorter in duration and cost less
- Continue to expand fitness classes utilizing, among others, the newly renovated 106/107 classroom space
- Increase youth fitness program offerings
- Increase participation by offering shorter fitness sessions that cost less

- Work with marketing to create a fitness brochure
- Work closely with NCHS to secure pool time during the NNHS pool renovations
- Assist in developing and implementing District wide Health initiatives

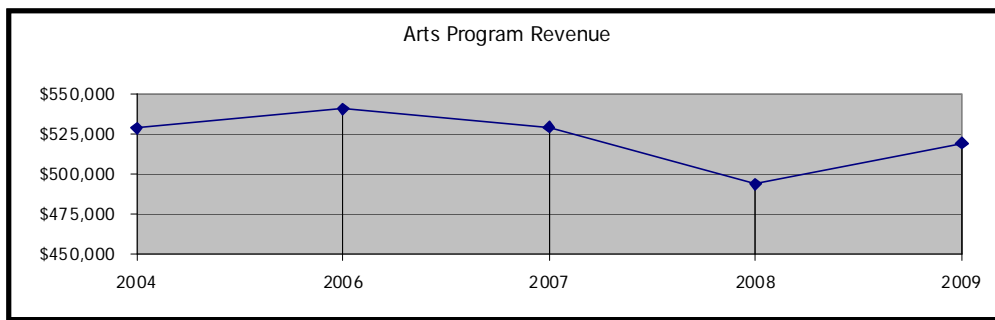
**Arts**

The following budgets represent Arts programs offered by the District. Cultural Arts programs are held at the Alfred Rubin Riverwalk Community Center, the Barn, the Naperville Art League, the DuPage Children’s Museum, the Music Suite, Naperville Central High School (Auditorium, Theatre Central, and the Community Room), Naperville North High School (Auditorium), Studio One, the Naperville Cultural Center, the Xilin Asian Community Center, and Sterba’s DanceSport. The Rubin Center and Naperville Central High School feature rooms with dance floors, ballet barres and mirrored walls. Studio One features pottery classes, arts and crafts classes and 2 kilns.

This summer the Concert Dance Ensemble had the opportunity to dance during three performances at the Carillon. This was a new initiative to promote the Park District dance program and to enhance the Carillon concerts. It was a wonderful addition to the program and will be continued in 2009.

In 2008 several Chinese dance classes and a table tennis class were added as a cooperative agreement with the Asian Community Center in Naperville. Staff intends to continue exploring opportunities to enhance program offerings that appeal to more demographics within the community.

The charts below present revenue trend and financial information for the Arts program area:



Revenue	
2009	519,214
2008	493,485
2007	529,505
2006	540,848
2005	528,690

	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	519,214	493,485	525,245	529,505	540,848	528,690	25,729	-6,031
Expense	295,219	298,826	299,396	316,462	295,643	301,772	-3,607	-4,177
Surplus	\$ 223,995	\$ 194,659	\$ 225,849	\$ 213,043	\$ 245,205	\$ 226,918	\$ 29,336	\$ (1,854)
Margin	43%	39%	43%	40%	45%	43%		

## **2008 Arts Program Area Summary**

The Arts program area is projected to fall below budgeted net revenues in 2008 by approximately \$32,000. Two program areas which fell significantly below budgeted net income include Recital Dance (\$7,000) and Magical Starlight Theatre (\$25,000).

Decreased revenues within the recital dance program are due in part to the addition of two new private dance studios in the Naperville area. The advanced jazz recital classes, some new non-recital dance classes, and the additional winter dance performance for all dance students continue to grow. The newly renovated dance classroom space at the RCC has given the District the ability to add new dance classes during the summer and fall in 2008, and will allow for continued growth in the future. In 2008 the District received a grant to help offset expenses for "The Love of Three Oranges," which is next year's winter dance performance. Instructors and performers are providing mini-performances at local elementary schools to promote interest in both winter dance performance and the Park District's dance program offerings.

The 2008 winter production of "Bye Bye Birdie" marked an extremely disappointing year for Magical Starlight Theatre. The performance generated revenues of \$26,500, down \$5,500 from its budget of \$21,000. Though the fall production of "The Jungle Book" exceeded budgeted expectations, it could not make up for the deficit of the winter production. It is anticipated that Magical Starlight Theatre will be more successful in 2009 with the winter production of "Cinderella" and the addition of a new Arts sponsorship program to promote increased alternative revenue.

Guitar Lessons for youth were added in 2008 and were very well received. The classes increased the arts revenues by \$3,000.

The addition of a Duplicate Bridge class also increased revenues for Bridge by \$3,400.

## **2009 Arts Objectives:**

- Develop a dance studio page on the Park District website to include listings of programs and instructor biographies
- Expand dance program offerings utilizing the newly renovated rooms at the RCC
- Implement after school introductory dance programs in ballet, jazz and hip hop for elementary school students in an effort to increase the promotion of NPD dance offerings
- Expand guitar lessons by offering upper levels
- Expand participation in dance and pottery birthday parties

## ***Active Adults & Seniors***

The following budgets represent the Active Adults and Seniors programs offered by the District, including trips. Active Adults & Senior programs are held at the Alfred Rubin Riverwalk Community Center. The Senior Center offers a variety of clubs including table tennis, a walking club, billiards, bocce ball, darts, movies, and card playing clubs.

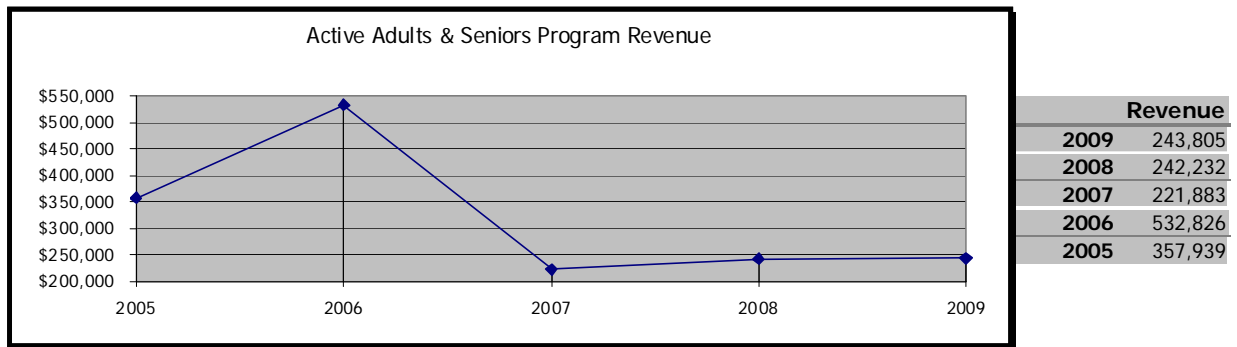


The District also offers programs/services which include defensive driving, income tax assistance, health insurance and legal assistance, flu shots, blood pressure, bone density testing, and body fat testing. Other senior programs include computer classes, fitness, tennis, and Tai Chi classes, drop-in painting and woodworking, self development and health seminars. Annual events include senior proms and fashion shows. Popular senior parties include monthly bingo games.

Active Adult & Senior day trips include outings to museums, sports venues, outdoor gardens, theatres, restaurants, shopping excursions, lake cruises, wineries, holiday shows, art institutes, casinos, orchestra halls and architectural showcases. Trips under 1 ½ hour long are completed with the park district 33-passenger bus. Trips more than 1 ½ hour long require contracting with an outside motor coach company. In 2008 the park district bus broke down on several occasions causing a rise in expenses to contract alternate transportation with an outside company.

Active Adult & Senior overnight/extended trips range from one night to over two weeks in length. Tours are contracted through an outside travel company and are accompanied by a park district representative. Destinations are mainly domestic U.S. travel locations with occasional overseas trips such as the trip to Beijing, China that took place in October of 2008.

The charts below present revenue trend and financial information for the Active Adults & Seniors program area:



\*Note: Approximately \$250,000 of gross revenue (\$20,000 net) was not realized in 2007 as a result of the cancellation of several large extended trips due to low enrollment.

	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	243,805	242,232	306,806	221,883	532,826	357,939	1,573	-63,001
Expense	220,034	217,736	279,433	204,113	494,279	323,275	2,298	-59,399
Surplus	\$ 23,771	\$ 24,496	\$ 27,373	\$ 17,770	\$ 38,547	\$ 34,664	\$ (725)	\$ (3,602)
Margin	10%	10%	9%	8%	7%	10%		

## **2008 Active Adults & Seniors Program Area Summary**

The Active Adults & Seniors area is projected to be below budgeted net revenues in 2008 by approximately \$2,800. The program is expected to increase from the 2007 actual net income by approximately \$6,700. Although two extended trips were cancelled due to low enrollment, the potential loss of \$126,500 in gross revenue (actual loss is approximately \$63,000) was alleviated in part by the addition of an extended trip to San Antonio & Dallas that was not in the original 2008 budget, more participants registering for Beijing, China than anticipated, and the success of the day trips program due to the overwhelming interest in the Jersey Boys performance. Two trips for this performance were budgeted in 2008. An additional 17 trips have been added based on waitlists for this offering.

The District is currently evaluating the continued use of the Park District bus for future trip programs. The bus has been an unreliable source of transportation the past couple of years due to extensive maintenance issues. In addition, the customer experience riding the Park District bus is the number one complaint and source of dissatisfaction for trip participants. Participants have stated to staff that they will not register for a trip if the NPD bus is used. The primary concerns are the rough ride, noise and lack of climate control. Staff will evaluate the cost/benefit of continuing to use the NPD bus and will provide the Board with a recommendation in the near future.

## **2009 Active Adults & Seniors Objectives:**

- Continue to build on securing sponsorships for bingo games
- Continue to offer a wide variety of new programs for seniors considering recent trends in health and self development seminars.
- Continue to combine extended trips with groups from other areas to increase overall enrollment
- Reduce the age limit on extended trips from 55&up to 25&up to create more opportunity for attracting new participants.

## ***Youth, Teen & Family and Early Childhood***

The Youth, Teen and Family Services area offers a wide-variety of programs, trips and special events. The following are the larger offerings of this section.

The Little All-Star Sports program includes introductory classes for the following sports; Soccer, T-Ball, Basketball, Hockey, Sports of Sorts and Parent/Child Sports of Sorts. These classes are held in cooperative gymnasiums and experiences over 2,000 participants each year with children ranging in age from 4-6 years old. The participants are introduced to simple concepts and the basic rules of each sport while learning good sportsmanship and participating in low-key games.

The hayride program continues to be a successful NPD program offering. This event is designed for families or groups/organizations to participate and includes tractor

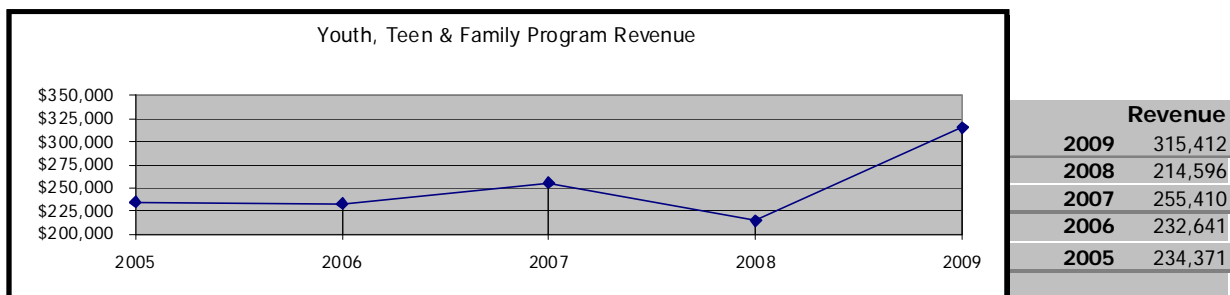
hayrides, refreshments and a campfire. This program is offered in the fall season and is held at Knoch Knolls and Seager Parks. In 2008 the District had 47 groups and 410 individual registrations which totaled over 2,000 participants.

The TNT (Totally Naperville Teens) and 5<sup>th</sup> Grade TNT is a program that offers various activities for junior high and 5<sup>th</sup> grade students at Madison Jr. High. The program meets once a month on Friday nights for each age group. Each night consists of dance contests, relay races and open gym. The students are able to “hang out” in a safe and fun environment.

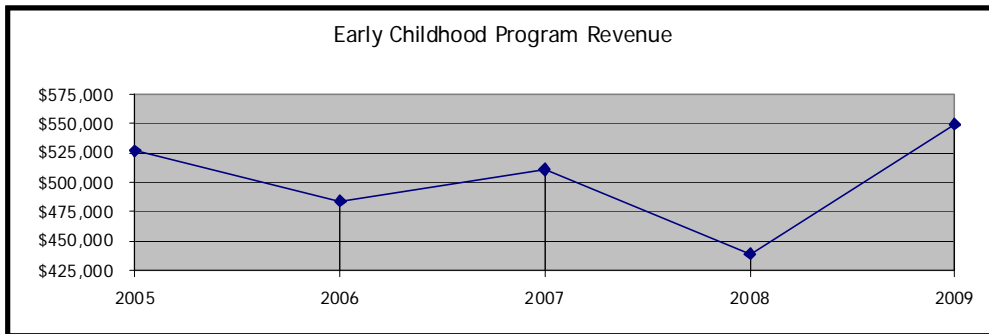
Camp Quest is a ½ day camp program that caters to approximately 75 children ages 4-9 years old. It is held at a cooperative gymnasium in the summer season. The program is divided into two age groups. One group consists of 4-6 year olds and the second group consists of children 6-9 years old. The children participate in making art and craft projects, individual and team sports, and group games. Activities for the program are based on weekly themes and the older age group attends off-site field trips each week.

Early childhood programs are primarily held at three recreation facilities including the Alfred Rubin Riverwalk Community Center (ARRCC), Barn Recreation Center, and the Wigwam. General early childhood programs are offered for participants ages 1 month to 5 years; many of the programs are offered as a parent/tot experience while others focus on a child-only experience, depending upon the age and sociability of the child. Programs offered include: arts and craft classes, music classes, movement classes, science classes, and dramatic play classes. Many of the programs focus on motor development, development of social and listening skills, sensory development, rhythm and music, and basic coordination.

The charts below present revenue trend and financial information for Youth, Teen and Family program area, followed by the Early Childhood program area.



	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	315,412	214,596	265,576	255,410	232,641	234,371	100,816	49,836
Expense	151,284	96,604	130,236	118,881	117,314	112,996	54,680	21,048
Surplus	\$ 164,128	\$ 117,992	\$ 135,340	\$ 136,529	\$ 115,327	\$ 121,375	\$ 46,136	\$ 28,788
Margin	52%	55%	51%	53%	50%	52%		



Revenue	
2009	549,868
2008	439,146
2007	510,970
2006	484,019
2005	526,708

	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	549,868	439,146	484,143	510,970	484,019	526,708	110,722	65,725
Expense	311,190	241,307	267,049	277,532	252,702	246,127	69,883	44,141
Surplus	\$ 238,678	\$ 197,839	\$ 217,094	\$ 233,438	\$ 231,317	\$ 280,581	\$ 40,839	\$ 21,584
Margin	43%	45%	45%	46%	48%	53%		

## 2008 Youth, Teen & Family and Early Childhood Program Area Summary

The Youth, Teen & Family and the Early Childhood program areas are projected to be below budgeted net revenues in 2008 by a combined total of approximately \$36,600. Programs which fell significantly below budgeted net income include several specialty in-house early childhood classes, Little All-Star Soccer (\$3,800), Mad Science (\$4,500), and Youth Workshops (\$2,900). Projected revenue in early childhood specialty programs will be \$44,000 under budget due primarily to change over in program management and lack of early childhood staff. Several initiatives are planned for 2009 to address this shortfall.

In 2009, 34 new classes will be added to the early childhood program schedule. These classes are to compensate for scaling back some of the contracted classes to increase quality control of program offerings, reduce program registration fees and increase NPD contribution margins.

In addition to early childhood specialty programs, early childhood camps have been extended for the 2009 budget. Fifteen camp sessions were added to the schedule. These camps include preschool and kindergarten readiness, a nature preschool camp, an adventure camp and a princess camp. Similar camps have proven to be successful in previous years. These camps will be designed to be an extension of our current preschool program to increase the participation on a year-round basis.

New for the 2009/10 school year is the district's first green preschool: Toadstools & Pollywogs Preschool. This program will be located at Knoch Knolls Park in the Wigwam.

Knock Knolls Park has 217 acres of land with vast walking trails, open fields, a pond, river and an abundance of wildlife that give preschoolers endless investigation opportunities. The curriculum combines traditional kindergarten readiness learning and preschool age-appropriate activities, with an emphasis on environmental education; recycling and conservation education will also be an integral part of the preschool curriculum. Three classes will be offered for children ages 3-5 years, totaling 54 students. This will be the first Park District preschool offering in south Naperville. Traditional preschool classes will continue to be offered at the RCC and Barn.

The traditional preschool program's marketing plan has been revamped and will have a new look for the 2009/10 registration period. Participants are asked to pick up registration packets that will have information on all aspects of the preschool program. The class schedule has been changed to accommodate more participants with an evening and two-day four-year-old class which have been added. In addition, preschool enrichment classes will be added to the program offerings. These classes will be offered in six-week sessions and will give parents an option to extend their child's preschool day by registering them for these hour and a half classes. Each location will offer at least one enrichment program. These programs will be advertised in the park district seasonal brochures so children outside of preschool are able to register as well. A flyer with the days and times of these classes will be included in the registration packets so parents are aware of this new option.

In the Youth, Teen & Family program area several initiatives are planned in 2009 representing the budgeted increase in revenue. One initiative is the expansion of the hayrides program. Each fall the District offers a number of hayride opportunities on weekends. Annual waitlists develop for the hayride program due to the limited number of hayride providers within the area and the popularity of the program. The District's offerings have been limited due to available staffing for the hayride driver position. The District has relied solely on staff from the Parks division to drive hayrides, however, beginning in 2009 the District will hire and train individuals in addition to Parks staff to drive. The additional drivers will allow the District to significantly increase the number of hayride offerings each fall. Additional marketing of the hayride program will also be implemented to communicate the new offerings.

In addition to expanding the fall hayrides program the District will also offer spring opportunities. The wagon rides will be similar in nature to the fall rides, however, several of the rides will be themed around the Easter holiday.

In 2009 the Youth, Teen & Family program area will also implement a full-day summer camp program offered by the District. The program will be offered in addition to the coop summer camp programs with the YMCA. The addition of pavilions at several sports complexes has provided additional facilities for summer programming. Initially, the District will offer a summer camp program at Frontier Sports Complex and will expand the program to other facilities based upon demand.

## **2009 Youth, Teen & Family and Early Childhood Objectives:**

- Implement expanded Hayride program offerings in the fall and similar hayride type programs during the spring
- Implement a Summer Day Camp program at Frontier Sports Complex
- Create a spin off program of the Little All-Stars classes which will cater to the same age group and introduce sports to the children. The program will be named Sponge Sports and "nerf" type equipment will be used for those classes.
- Implement numerous improvements to early childhood specialty program offerings to increase participation
- Implement a new nature preschool offering utilizing the Wigwam at Knoch Knolls Park

### ***Special Events & Camps***

The following budget area represents the Special Events, Carillon and Naperville North High School Camp programs. The Naperville Park District offers year-round special events for teens, adults and families. When ever possible, the District secures sponsorship dollars to help absorb the costs of these events. Some of the events include Concerts in your Park, Santa House, Halloween Happening, and Youth Ambassadors activities.

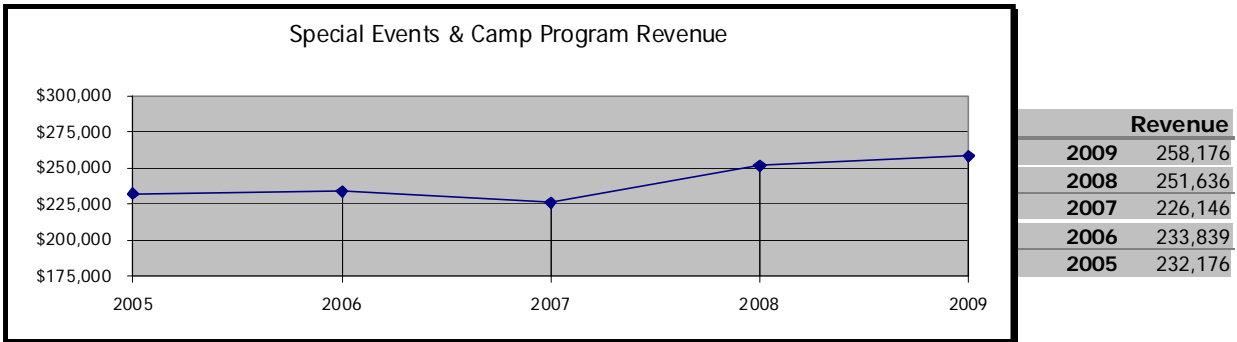
In 2008, over \$30,000 of cash and in-kind was secured through sponsorships from companies like Continental Acura and Audi, Allstate Insurance, Comcast, Naperville Convention and Visitors Bureau, Lou Malnati's, and 95.9 The River to name a few. Sponsorships like these allow the District to provide quality special events.

Halloween Happening, sponsored by Comcast, continues to be an extremely successful program offered to the community at no charge with over 3,700 in attendance in 2008. Many families stated how appreciative they were that the District is still able to provide such a great event at no cost and that they were paying for similar events that were of lesser quality. Halloween Happening takes place on the Sunday afternoon before Halloween rather than on Halloween night. This provides residents with the opportunity to experience the fun of Halloween in their own subdivision, while providing a daytime, pre-Halloween event for their family.

The Frontier Kite Fly Festival which occurs the first weekend in June has continued to grow with over 2,000 people attending this free event. Families come out to stay for 30 minutes to 4 hours making an afternoon of the event. Kite fliers from all over the Midwest come in to demonstrate kites of all sizes ranging in size from six inches to seventy feet costing anywhere from \$10 to \$10,000 dollars. Many families were amazed at the wonderful show that was put on by the fliers.

The Naperville North Athletic Camps continue to grow based on current participation trends. The growth within this program area can be partially attributed to the new Summer Camps Guide. The camps that are offered through NNHS are gymnastics, general conditioning, soccer, softball, wrestling, boys & girl's basketball, baseball, softball, weightlifting, boys & girls volleyball, badminton and football. All camps are taught by the school coaches and assistants as needed.

The charts below present revenue trend and financial information for the Special Events and Camps program area:



\*Note: The significant increase in revenue in 2008 reflects the addition of the Millennium Carillon/Moser Tower facility. Revenues collected at this facility will be used to offset costs associated with its operation. Expenses not covered through facility revenues will be reimbursed by the City of Naperville. The facility is budgeted to break-even.

	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	258,176	251,636	254,500	226,146	233,839	232,176	6,540	3,676
Expense	224,834	217,835	221,908	198,293	193,147	202,385	6,999	2,926
Surplus	\$ 33,342	\$ 33,801	\$ 32,592	\$ 27,853	\$ 40,692	\$ 29,791	\$ (459)	\$ 750
Margin	13%	13%	13%	12%	17%	13%		

### 2008 Special Events & Camps Program Area Summary

The Special Events/Camps program area is projected to exceed budgeted net revenues in 2008 and to hold steady for 2009. This budget revenue total is \$258,176 of which 78% or \$201,516 of it is derived from the camps at Naperville North HS which also accounts for 73% of the total expenses \$162,418.

Halloween Happening welcomed back title sponsor Comcast for 2008. Renewing companies to the Santa House event are media partners The Naperville Sun and 95.9 The River, as well as Pet Day sponsor Naperville Animal Hospital. Unfortunately, there is no title sponsor for Santa House in 2008.

The Naperville Park District's Concerts in Your Park event welcomed a new title sponsor in 2008, Continental Acura and Audi of Naperville and Allstate Insurance, each having committed to a two year agreement. The concerts were again held on Sunday

evenings this year with a new venue added. Because of the unique partnership the District held a concert at the Test Track of Naperville along with a car show which was very successful and will continue in 2009.

In 2008 the District continued the operation of the Millennium Carillon in Moser Tower and Visitor Center. The opening of the Carillon and Visitor Center was in May and tours continued until the last weekend of October. The 2008 budget for the Carillon reflected a full year of operation for the facility based on the 2,400 visitors that came in the shortened season of 2007. Unfortunately even though the District operated with a full season the attendance did not match that of the initial opening with only 3,100 visitors during the course of the entire 2008 season. Revenues collected at this facility are used to offset costs associated with its operation. Expenses not covered through facility revenues will be reimbursed by the City of Naperville and are reflected as reimbursement revenues within this program area. The facility is budgeted to net \$0.

**2009 Special Events & Camps Objectives:**

- Work with Corporate Relations to seek new sponsors for non-sponsored events
- Investigate options/opportunities to bring back Doggie Dip event
- Create and implement a "Climb the Carillon" fitness program
- Work with the Carillon Foundation to develop new fundraising opportunities to offset special event and operational costs.

***Paddleboats***

The budget for this area accounts for the paddleboat operation located on the Riverwalk. The paddleboat season operates from mid-May through September each year. Patrons may rent the use of a paddleboat for either 20 or 40 minutes.

The chart below presents the financial information for the paddleboat operation:

	Budget 2009	Projection 2008	Budget 2008	Final 2007	Final 2006	Final 2005	09 Budget v Projection	Budget Variance
Revenue	55,200	56,182	54,798	60,147	55,456	52,744	-982	402
Expense	31,286	32,352	30,629	31,346	26,535	27,187	-1,066	657
Surplus	\$ 23,914	\$ 23,830	\$ 24,169	\$ 28,801	\$ 28,921	\$ 25,557	\$ 84	\$ (255)
Margin	43%	42%	44%	48%	52%	48%		

**2008 Paddleboats Program Area Summary**

In 2008 the Paddleboats operation experienced an average year for revenue and participation. Expenses were a bit higher due to the relocation of the rental operation from the hut to the inside of the Riverwalk Eatery. The goal of this relocation was to improve concession sales by increasing the flow of traffic through the Eatery doors. Results from the relocation of the operations to the Eatery will be evaluated prior to the 2009 season.



**2009 Objectives:**

- Enhance the relocated operations desk
- Improve the overall appearance of the operation, including signage and lifejacket storage
- Improve customer service through additional staff training

***Other Programming***

Operations or services included within this category include the Sportsman's Park Trapshooting Program, and Garden Plots.

### ***Other Administrative Funds***

The District has six administrative funds that account for the following activities. A brief description of these funds is included.

Social Security (FICA) – This fund is established to account for the employer’s portion of social security which totals 7.65% of total wages.

IMRF – This fund is established to account for revenues that are from a specific property tax levy and expenditures of these monies for employer contributions. These contributions are subsequently paid to the state-sponsored Illinois Municipal Retirement Fund, a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois.

Audit – This fund is established to account for revenues that are from a specific property tax levy and expenditures of these monies are for the annual financial audit of the District.

Liability – This fund is established to account for revenues that are from a specific property tax levy and expenditures of these monies are for workers compensation and liability insurance for the District. The District has been a member of the Park District Risk Management Agency since 1986. PDRMA has over 140 members who have formed an insurance pool in order to obtain better control of the insurance market and risk management. PDRMA provides comprehensive coverage to all members for property, boiler and machinery, crime and lost revenues; for general liability, auto liability and public officials’ errors and omissions; workers compensation and employer’s liability, as well as volunteer medical accident coverage.

WDSRA – This fund is established to account for revenues that are from a specific property tax levy and expenditures of these monies are paid to the Western DuPage Special Recreation Association to provide special recreation programs.

Debt Service – This fund is established from a specific property tax levy and expenditures of these monies repay principal and interest on the District’s General Obligation debt. The District issues debt to provide funds for acquisition and construction of major capital projects. General Obligation bonds are issued for general government activities, are direct obligations, and pledge the full faith and credit of the District.

In January 2008, Moody’s Investor Service rated the Park District Aaa, citing the sound financial operations and healthy reserve levels; the substantial tax base; and favorable debt profile.

## 2009 Budget Summaries – Fund Level

### General Fund - Operations

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Proj	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 4,950,000	\$ 4,800,949	\$ 4,800,949	\$ 4,598,823	\$ 4,447,864	\$ 149,051	3.1%	\$ 149,051	3.1%
Replacement Taxes	\$ 100,000	\$ 140,000	\$ 100,000	\$ 158,844	\$ 118,866	\$ (40,000)	-28.6%	\$ -	0.0%
Investment Income	\$ 154,490	\$ 200,000	\$ 240,000	\$ 360,539	\$ 231,091	\$ (45,510)	-22.8%	\$ (85,510)	-35.6%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ 9,500	\$ 12,250	\$ 7,500	\$ -	\$ -	\$ (2,750)	-22.4%	\$ 2,000	26.7%
Alternative Revenue	\$ 5,000	\$ 7,935	\$ 1,000	\$ 1,698	\$ 9,265	\$ (2,935)	-37.0%	\$ 4,000	400.0%
Miscellaneous	\$ 133,708	\$ 155,454	\$ 140,450	\$ 157,805	\$ 267,620	\$ (21,746)	-14.0%	\$ (6,742)	-4.8%
Other Financing Sources	\$ 68,800	\$ 68,800	\$ 68,800	\$ 64,025	\$ 64,025	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 5,421,498	\$ 5,385,388	\$ 5,358,699	\$ 5,341,735	\$ 5,138,731	\$ 36,110	0.7%	\$ 62,799	1.2%
<b>Expenses</b>									
Wages & Benefits	\$ 2,754,970	\$ 2,615,299	\$ 2,761,114	\$ 2,464,625	\$ 2,513,130	\$ 139,671	5.3%	\$ (6,144)	-0.2%
Supplies	\$ 489,610	\$ 489,277	\$ 459,631	\$ 395,819	\$ 436,712	\$ 333	0.1%	\$ 29,979	6.5%
Contractual Services	\$ 639,129	\$ 726,666	\$ 628,354	\$ 546,009	\$ 688,127	\$ (87,537)	-12.0%	\$ 10,775	1.7%
Utilities	\$ 81,650	\$ 87,950	\$ 89,968	\$ 63,027	\$ 72,186	\$ (6,300)	-7.2%	\$ (8,318)	-9.2%
Capital Projects	\$ 2,000	\$ -	\$ -	\$ 849	\$ 3,794	\$ 2,000	0.0%	\$ 2,000	0.0%
Miscellaneous	\$ 57,000	\$ 57,000	\$ 34,000	\$ 47,832	\$ 26,855	\$ -	0.0%	\$ 23,000	67.6%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Uses	\$ 1,315,000	\$ 1,215,000	\$ 1,315,000	\$ 575,000	\$ 750,000	\$ 100,000	8.2%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 5,339,359	\$ 5,191,192	\$ 5,288,067	\$ 4,093,162	\$ 4,490,803	\$ 148,167	2.9%	\$ 51,292	1.0%
<b>Surplus/(Deficit)</b>	\$ 82,139	\$ 194,196	\$ 70,632	\$ 1,248,573	\$ 647,928	\$ (112,057)	-57.7%	\$ 11,507	16.3%
<b>Fund Balance</b>	\$ 7,322,869	\$ 7,240,730	\$ 7,117,166	\$ 7,046,534	\$ 5,797,961				

### General Fund - Capital

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 4,500,000	\$ 4,300,000	\$ 4,349,050	\$ 4,165,889	\$ 3,981,402	\$ 200,000	4.7%	\$ 150,950	3.5%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ 85,000	\$ 350,000	\$ 225,000	\$ 347,130	\$ 483,697	\$ (265,000)	-75.7%	\$ (140,000)	-62.2%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	\$ 1,320	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue	\$ 400,000	\$ 435,233	\$ 516,000	\$ 82,629	\$ 569,500	\$ (35,233)	-8.1%	\$ (116,000)	-22.5%
Miscellaneous	\$ 805,000	\$ 410,675	\$ 425,675	\$ 256,795	\$ 578,041	\$ 394,325	96.0%	\$ 379,325	89.1%
Other Financing Sources	\$ 300,000	\$ 10,338,660	\$ 2,200,000	\$ -	\$ -	\$ (10,038,660)	-97.1%	\$ (1,900,000)	-86.4%
<b>Total Revenue</b>	\$ 6,090,000	\$ 15,834,568	\$ 7,115,725	\$ 4,853,763	\$ 5,612,640	\$ (9,744,568)	-61.5%	\$ (1,625,725)	-21.1%
<b>Expenses</b>									
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Projects	\$ 9,100,000	\$ 8,175,000	\$ 6,397,000	\$ 7,455,485	\$ 10,482,993	\$ 925,000	11.3%	\$ 2,703,000	42.3%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ 1,118,917	\$ 1,321,446	\$ 1,289,768	\$ 504,574	\$ 510,085	\$ (202,529)	-15.3%	\$ (170,851)	-13.2%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 10,218,917	\$ 9,496,446	\$ 7,686,768	\$ 7,960,059	\$ 10,993,078	\$ 722,471	7.6%	\$ 2,532,149	32.9%
<b>Surplus/(Deficit)</b>	\$ (4,128,917)	\$ 6,338,122	\$ 28,957	\$ (3,106,296)	\$ (5,380,438)	\$ (10,467,039)	-165.1%	\$ (4,157,874)	-14358.8%
<b>Fund Balance</b>	\$ 3,990,185	\$ 8,119,102	\$ 1,809,937	\$ 1,780,980	\$ 4,887,276				

## Recreation Fund

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 2,550,000	\$ 2,425,000	\$ 2,425,000	\$ 2,349,328	\$ 2,058,959	\$ 125,000	5.2%	\$ 125,000	5.2%
Replacement Taxes	\$ 100,000	\$ 140,000	\$ 140,000	\$ 100,000	\$ 100,000	\$ (40,000)	-28.6%	\$ (40,000)	-28.6%
Investment Income	\$ 69,000	\$ 87,000	\$ 87,000	\$ 102,708	\$ 109,108	\$ (18,000)	-20.7%	\$ (18,000)	-20.7%
Charges for Services	\$ 4,969,139	\$ 4,681,794	\$ 4,809,635	\$ 4,614,612	\$ 4,845,678	\$ 287,345	6.1%	\$ 159,504	3.3%
Sales	\$ 130,278	\$ 115,880	\$ 156,883	\$ 82,359	\$ 84,026	\$ 14,398	12.4%	\$ (26,605)	-17.0%
Rental Income	\$ 168,440	\$ 172,108	\$ 142,746	\$ 185,822	\$ 153,415	\$ (3,668)	-2.1%	\$ 25,694	18.0%
Alternative Revenue	\$ 95,000	\$ 81,709	\$ 110,500	\$ 112,061	\$ 156,579	\$ 13,291	16.3%	\$ (15,500)	-14.0%
Miscellaneous	\$ 517,114	\$ 518,649	\$ 514,977	\$ 489,400	\$ 430,000	\$ (1,535)	-0.3%	\$ 2,137	0.4%
Other Financing Sources	\$ 1,082,100	\$ 982,100	\$ 1,082,100	\$ 622,775	\$ 797,775	\$ 100,000	10.2%	\$ -	0.0%
<b>Total Revenue</b>	\$ 9,681,071	\$ 9,204,240	\$ 9,468,841	\$ 8,659,065	\$ 8,735,540	\$ 476,831	5.2%	\$ 212,230	2.2%
<b>Expenses</b>									
Wages & Benefits	\$ 5,819,285	\$ 5,599,400	\$ 5,693,062	\$ 5,297,445	\$ 5,325,418	\$ 219,885	3.9%	\$ 126,223	2.2%
Supplies	\$ 857,137	\$ 799,496	\$ 807,020	\$ 729,566	\$ 686,616	\$ 57,641	7.2%	\$ 50,117	6.2%
Contractual Services	\$ 2,334,285	\$ 2,136,366	\$ 2,307,347	\$ 2,087,924	\$ 2,300,196	\$ 197,919	9.3%	\$ 26,938	1.2%
Utilities	\$ 462,450	\$ 435,552	\$ 443,469	\$ 372,031	\$ 304,579	\$ 26,898	6.2%	\$ 18,981	4.3%
Capital Projects	\$ 21,550	\$ 16,887	\$ 24,950	\$ 17,292	\$ 13,918	\$ 4,663	27.6%	\$ (3,400)	-13.6%
Miscellaneous	\$ 103,700	\$ 103,700	\$ 103,700	\$ 84,000	\$ 84,000	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 9,598,407	\$ 9,091,401	\$ 9,379,548	\$ 8,588,258	\$ 8,714,726	\$ 507,006	5.6%	\$ 218,859	2.3%
<b>Surplus/(Deficit)</b>	\$ 82,664	\$ 112,839	\$ 89,293	\$ 70,807	\$ 20,814	\$ (30,175)	-26.7%	\$ (6,629)	-7.4%
<b>Fund Balance</b>	\$ 1,726,056	\$ 1,643,392	\$ 1,619,846	\$ 1,530,553	\$ 1,459,746				

## Golf Services

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ 15,000	\$ 84,000	\$ 181,000	\$ 305,982	\$ 294,232	\$ (69,000)	-82.1%	\$ (166,000)	-91.7%
Charges for Services	\$ 3,348,000	\$ 3,045,437	\$ 3,435,500	\$ 3,481,115	\$ 3,392,979	\$ 302,563	9.9%	\$ (87,500)	-2.5%
Sales	\$ 705,900	\$ 596,910	\$ 667,350	\$ 627,751	\$ 587,221	\$ 108,990	18.3%	\$ 38,550	5.8%
Rental Income	\$ 100,000	\$ 86,000	\$ 101,000	\$ 106,930	\$ 95,609	\$ 14,000	16.3%	\$ (1,000)	-1.0%
Alternative Revenue	\$ 36,000	\$ 11,300	\$ 20,000	\$ 20,423	\$ 14,500	\$ 24,700	218.6%	\$ 16,000	80.0%
Miscellaneous	\$ 70,117	\$ 64,567	\$ 68,329	\$ 110,458	\$ 78,497	\$ 5,550	8.6%	\$ 1,788	2.6%
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 4,275,017	\$ 3,888,214	\$ 4,473,179	\$ 4,652,659	\$ 4,465,038	\$ 386,803	9.9%	\$ (198,162)	-4.4%
<b>Expenses</b>									
Wages & Benefits	\$ 2,035,364	\$ 2,014,800	\$ 2,105,382	\$ 2,126,944	\$ 1,982,523	\$ 20,564	1.0%	\$ (70,018)	-3.3%
Supplies	\$ 425,050	\$ 413,416	\$ 463,075	\$ 492,606	\$ 470,885	\$ 11,634	2.8%	\$ (38,025)	-8.2%
Contractual Services	\$ 732,196	\$ 702,773	\$ 768,148	\$ 822,805	\$ 864,032	\$ 29,423	4.2%	\$ (35,952)	-4.7%
Utilities	\$ 128,500	\$ 117,440	\$ 117,140	\$ 116,077	\$ 111,830	\$ 11,060	9.4%	\$ 11,360	9.7%
Capital Projects	\$ -	\$ 132,635	\$ 2,712,650	\$ 186,373	\$ 199,435	\$ (132,635)	-100.0%	\$ (2,712,650)	-100.0%
Miscellaneous	\$ 70,700	\$ 545,700	\$ 70,700	\$ 491,431	\$ 478,759	\$ (475,000)	-87.0%	\$ -	0.0%
Debt Service	\$ 676,640	\$ 293,170	\$ 673,170	\$ 346,599	\$ 349,397	\$ 383,470	130.8%	\$ 3,470	0.5%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ (1,150)	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 4,068,450	\$ 4,219,934	\$ 6,910,265	\$ 4,582,835	\$ 4,455,711	\$ (151,484)	-3.6%	\$ (2,841,815)	-41.1%
<b>Surplus/(Deficit)</b>	\$ 206,567	\$ (331,720)	\$ (2,437,086)	\$ 69,825	\$ 9,327	\$ 538,287	-162.3%	\$ 2,643,653	-108.5%

# FICA

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 515,000	\$ 514,912	\$ 510,000	\$ 507,450	\$ 415,210	\$ 88	0.0%	\$ 5,000	1.0%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ 7,000	\$ 7,500	\$ 6,300	\$ 8,805	\$ 10,477	\$ (500)	-6.7%	\$ 700	11.1%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ 4,000	\$ 4,000	\$ 3,500	\$ 5,161	\$ 4,066	\$ -	0.0%	\$ 500	14.3%
Other Financing Sources	\$ 30,700	\$ 30,700	\$ 30,700	\$ 29,000	\$ 29,000	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 556,700	\$ 557,112	\$ 550,500	\$ 550,416	\$ 458,753	\$ (412)	-0.1%	\$ 6,200	1.1%
<b>Expenses</b>									
Wages & Benefits	\$ 527,500	\$ 520,000	\$ 535,000	\$ 505,863	\$ 502,798	\$ 7,500	1.4%	\$ (7,500)	-1.4%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 527,500	\$ 520,000	\$ 535,000	\$ 505,863	\$ 502,798	\$ 7,500	1.4%	\$ (7,500)	-1.4%
<b>Surplus/(Deficit)</b>	\$ 29,200	\$ 37,112	\$ 15,500	\$ 44,553	\$ (44,045)	\$ (7,912)	-21.3%	\$ 13,700	88.4%
<b>Fund Balance</b>	\$ 294,973	\$ 265,773	\$ 244,161	\$ 228,661	\$ 184,108				

# Debt Service

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 2,159,896	\$ 2,159,896	\$ 2,159,896	\$ 2,180,215	\$ 2,138,601	\$ -	0.0%	\$ -	0.0%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ 21,790	\$ 25,000	\$ 24,000	\$ 34,742	\$ 40,335	\$ (3,210)	-12.8%	\$ (2,210)	-9.2%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 2,181,686	\$ 2,184,896	\$ 2,183,896	\$ 2,214,957	\$ 2,178,936	\$ (3,210)	-0.1%	\$ (2,210)	-0.1%
<b>Expenses</b>									
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Contractual Services	\$ 350	\$ 350	\$ 850	\$ 525	\$ 700	\$ -	0.0%	\$ (500)	-58.8%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ 2,161,598	\$ 2,162,644	\$ 2,166,000	\$ 2,166,079	\$ 2,162,516	\$ (1,046)	0.0%	\$ (4,402)	-0.2%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 2,161,948	\$ 2,162,994	\$ 2,166,850	\$ 2,166,604	\$ 2,163,216	\$ (1,046)	0.0%	\$ (4,902)	-0.2%
<b>Surplus/(Deficit)</b>	\$ 19,738	\$ 21,902	\$ 17,046	\$ 48,353	\$ 15,720	\$ (2,164)	-9.9%	\$ 2,692	15.8%
<b>Fund Balance</b>	\$ 134,101	\$ 114,363	\$ 109,507	\$ 92,461	\$ 44,108				

# IMRF

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 455,000	\$ 474,261	\$ 475,000	\$ 463,601	\$ 381,083	\$ (19,261)	-4.1%	\$ (20,000)	-4.2%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ 10,480	\$ 11,327	\$ 10,000	\$ 13,867	\$ 16,672	\$ (847)	-7.5%	\$ 480	4.8%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ 3,400	\$ 3,400	\$ -	\$ 4,303	\$ 3,728	\$ -	0.0%	\$ 3,400	0.0%
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 468,880	\$ 488,988	\$ 485,000	\$ 481,771	\$ 401,482	\$ (20,108)	-4.1%	\$ (16,120)	-3.3%
<b>Expenses</b>									
Wages & Benefits	\$ 460,000	\$ 445,000	\$ 475,000	\$ 438,986	\$ 465,144	\$ 15,000	3.4%	\$ (15,000)	-3.2%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 460,000	\$ 445,000	\$ 475,000	\$ 438,986	\$ 465,144	\$ 15,000	3.4%	\$ (15,000)	-3.2%
<b>Surplus/(Deficit)</b>	\$ 8,880	\$ 43,988	\$ 10,000	\$ 42,785	\$ (63,662)	\$ (35,108)	-79.8%	\$ (1,120)	-11.2%
<b>Fund Balance</b>	\$ 391,327	\$ 382,447	\$ 348,459	\$ 338,459	\$ 295,674				

# Audit

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 16,000	\$ 20,000	\$ 20,000	\$ 18,794	\$ 11,370	\$ (4,000)	-20.0%	\$ (4,000)	-20.0%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ 330	\$ 373	\$ 480	\$ 522	\$ 500	\$ (43)	-11.5%	\$ (150)	-31.3%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Sources	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,800	\$ 2,800	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 19,330	\$ 23,373	\$ 23,480	\$ 22,117	\$ 14,670	\$ (4,043)	-17.3%	\$ (4,150)	-17.7%
<b>Expenses</b>									
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Contractual Services	\$ 18,519	\$ 17,927	\$ 20,000	\$ 19,473	\$ 18,302	\$ 592	3.3%	\$ (1,481)	-7.4%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 18,519	\$ 17,927	\$ 20,000	\$ 19,473	\$ 18,302	\$ 592	3.3%	\$ (1,481)	-7.4%
<b>Surplus/(Deficit)</b>	\$ 811	\$ 5,446	\$ 3,480	\$ 2,644	\$ (3,632)	\$ (4,635)	-85.1%	\$ (2,669)	-76.7%
<b>Fund Balance</b>	\$ 20,401	\$ 19,590	\$ 17,624	\$ 14,144	\$ 11,500				

## Insurance (PDRMA)

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 435,000	\$ 420,060	\$ 430,000	\$ 400,952	\$ 392,451	\$ 14,940	3.6%	\$ 5,000	1.2%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ 6,540	\$ 7,750	\$ 10,000	\$ 11,693	\$ 11,176	\$ (1,210)	-15.6%	\$ (3,460)	-34.6%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ 4,352	\$ 4,300	\$ 1,336	\$ 3,777	\$ 2,546	\$ 52	1.2%	\$ 3,016	225.7%
Other Financing Sources	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,400	\$ 4,400	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 450,692	\$ 436,910	\$ 446,136	\$ 420,822	\$ 410,573	\$ 13,782	3.2%	\$ 4,556	1.0%
<b>Expenses</b>									
Wages & Benefits	\$ 254,735	\$ 212,630	\$ 248,835	\$ 230,265	\$ 206,438	\$ 42,105	19.8%	\$ 5,900	2.4%
Supplies	\$ 500	\$ 1,200	\$ 1,200	\$ 410	\$ -	\$ (700)	-58.3%	\$ (700)	-58.3%
Contractual Services	\$ 190,000	\$ 194,274	\$ 196,000	\$ 175,382	\$ 172,643	\$ (4,274)	-2.2%	\$ (6,000)	-3.1%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 445,235	\$ 408,104	\$ 446,035	\$ 406,057	\$ 379,081	\$ 37,131	9.1%	\$ (800)	-0.2%
<b>Surplus/(Deficit)</b>	\$ 5,457	\$ 28,806	\$ 101	\$ 14,765	\$ 31,492	\$ (23,349)	-81.1%	\$ 5,356	5303.0%
<b>Fund Balance</b>	\$ 185,589	\$ 180,132	\$ 151,427	\$ 151,326	\$ 136,561				

## WDSRA

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 1,810,032	\$ 1,566,914	\$ 1,566,914	\$ 1,365,798	\$ 1,456,071	\$ 243,118	15.5%	\$ 243,118	15.5%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 1,810,032	\$ 1,566,914	\$ 1,566,914	\$ 1,365,798	\$ 1,456,071	\$ 243,118	15.5%	\$ 243,118	15.5%
<b>Expenses</b>									
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Contractual Services	\$ 1,435,032	\$ 1,256,239	\$ 1,256,239	\$ 1,160,671	\$ 1,075,245	\$ 178,793	14.2%	\$ 178,793	14.2%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Projects	\$ 375,000	\$ 310,675	\$ 310,675	\$ 190,798	\$ 373,246	\$ 64,325	20.7%	\$ 64,325	20.7%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 1,810,032	\$ 1,566,914	\$ 1,566,914	\$ 1,351,469	\$ 1,448,491	\$ 243,118	15.5%	\$ 243,118	15.5%
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ 14,329	\$ 7,580	\$ -	0.0%	\$ -	0.0%
<b>Fund Balance</b>	\$ 54,743	\$ 54,743	\$ 54,743	\$ 54,743	\$ 40,414				

## Cash-in-Lieu

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Replacement Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income	\$ 300,000	\$ 350,000	\$ 300,000	\$ 391,761	\$ 341,498	\$ (50,000)	-14.3%	\$ -	0.0%
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue	\$ 65,000	\$ 196,029	\$ 1,500,000	\$ 1,316,043	\$ 1,119,839	\$ (131,029)	-66.8%	\$ (1,435,000)	-95.7%
Miscellaneous	\$ -	\$ 38,373	\$ -	\$ -	\$ -	\$ (38,373)	-100.0%	\$ -	0.0%
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 365,000	\$ 584,402	\$ 1,800,000	\$ 1,707,804	\$ 1,461,337	\$ (219,402)	-37.5%	\$ (1,435,000)	-79.7%
<b>Expenses</b>									
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Contractual Services	\$ -	\$ 237,500	\$ 1,300,000	\$ -	\$ -	\$ (237,500)	-100.0%	\$ (1,300,000)	-100.0%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Projects	\$ -	\$ 64,263	\$ -	\$ -	\$ -	\$ (64,263)	-100.0%	\$ -	0.0%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Other Financing Uses	\$ -	\$ -	\$ -	\$ 366,371	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>	\$ -	\$ 301,763	\$ 1,300,000	\$ 366,371	\$ -	\$ (301,763)	-100.0%	\$ (1,300,000)	-100.0%
<b>Surplus/(Deficit)</b>	\$ 365,000	\$ 282,639	\$ 500,000	\$ 1,341,432	\$ 1,461,337	\$ 82,361	29.1%	\$ (135,000)	-27.0%
<b>Fund Balance</b>	\$ 10,110,956	\$ 9,745,956	\$ 9,963,317	\$ 9,463,317	\$ 8,121,885				



## 2009 Operating Budget - Summary

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	Variance 2009 Budget v. 2008 Projections	%	Variance 2009 Budget v. 2008 Budget	%
<b>Revenue</b>									
Property Taxes	\$ 12,515,928	\$ 12,071,317	\$ 12,077,084	\$ 11,679,834	\$ 10,920,783	\$ 444,611	3.7%	\$ 438,844	3.6%
Replacement Taxes	\$ 200,000	\$ 280,000	\$ 240,000	\$ 258,844	\$ 218,866	\$ (80,000)	-28.6%	\$ (40,000)	-16.7%
Investment Income	\$ 284,630	\$ 422,950	\$ 558,780	\$ 838,857	\$ 713,591	\$ (138,320)	-32.7%	\$ (274,150)	-49.1%
Charges for Services	\$ 8,317,139	\$ 7,727,231	\$ 8,245,135	\$ 8,095,727	\$ 8,238,658	\$ 589,908	7.6%	\$ 72,004	0.9%
Sales	\$ 836,178	\$ 712,790	\$ 824,233	\$ 710,110	\$ 671,247	\$ 123,388	17.3%	\$ 11,945	1.4%
Rental Income	\$ 277,940	\$ 270,358	\$ 251,246	\$ 292,752	\$ 249,024	\$ 7,582	2.8%	\$ 26,694	10.6%
Alternative Revenue	\$ 136,000	\$ 100,944	\$ 131,500	\$ 134,182	\$ 180,344	\$ 35,056	34.7%	\$ 4,500	3.4%
Miscellaneous	\$ 729,290	\$ 750,370	\$ 728,592	\$ 770,903	\$ 786,457	\$ (21,080)	-2.8%	\$ 698	0.1%
Other Financing Sources	\$ 1,192,800	\$ 1,089,400	\$ 1,189,400	\$ 723,000	\$ 900,000	\$ 103,400	9.5%	\$ 3,400	0.3%
<b>Total Revenue</b>	\$ 24,489,905	\$ 23,425,360	\$ 24,245,970	\$ 23,504,210	\$ 22,878,970	\$ 1,064,545	4.5%	\$ 243,935	1.0%
<b>Expenses</b>									
Wages & Benefits	\$ 11,851,854	\$ 11,407,129	\$ 11,818,393	\$ 11,064,128	\$ 10,995,450	\$ 444,725	3.9%	\$ 33,461	0.3%
Supplies	\$ 1,772,297	\$ 1,703,389	\$ 1,730,926	\$ 1,611,401	\$ 1,594,212	\$ 68,908	4.0%	\$ 41,371	2.4%
Contractual Services	\$ 5,349,511	\$ 5,034,595	\$ 5,176,938	\$ 4,812,790	\$ 5,119,244	\$ 314,916	6.3%	\$ 172,573	3.3%
Utilities	\$ 672,600	\$ 640,942	\$ 650,577	\$ 551,135	\$ 488,595	\$ 31,658	4.9%	\$ 22,023	3.4%
Capital Projects	\$ 23,550	\$ 149,522	\$ 109,950	\$ 204,513	\$ 217,147	\$ (125,972)	-84.2%	\$ (86,400)	-78.6%
Miscellaneous	\$ 231,400	\$ 706,400	\$ 208,400	\$ 623,263	\$ 589,614	\$ (475,000)	-67.2%	\$ 23,000	11.0%
Debt Service	\$ 2,838,238	\$ 2,455,814	\$ 2,839,170	\$ 2,512,678	\$ 2,511,913	\$ 382,424	15.6%	\$ (932)	0.0%
Other Financing Uses	\$ 1,315,000	\$ 1,215,000	\$ 1,315,000	\$ 575,000	\$ 748,850	\$ 100,000	8.2%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 24,054,450	\$ 23,312,791	\$ 23,849,354	\$ 21,954,908	\$ 22,265,026	\$ 741,659	3.2%	\$ 205,096	0.9%
<b>Surplus/(Deficit)</b>	\$ 435,455	\$ 112,569	\$ 396,616	\$ 1,549,301	\$ 613,944	\$ 322,886	286.8%	\$ 38,839	9.8%

## General Fund Operating – All Departments

General Fund - Operating	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	2009 Budget vs Projection		2009-2008 Budget	
						Variance	%	Variance	%
<b>Taxes</b>									
2100 Tax Revenue	4,950,000	4,800,949	4,800,949	4,598,823	4,447,864	149,051	3.1%	149,051	3.1%
2101 Replacement Taxes	100,000	140,000	100,000	158,844	118,866	-40,000	-28.6%	0	0.0%
<b>Total Taxes</b>	<b>\$ 5,050,000</b>	<b>\$ 4,940,949</b>	<b>\$ 4,900,949</b>	<b>\$ 4,757,667</b>	<b>\$ 4,566,730</b>	<b>\$ 109,051</b>	<b>2.2%</b>	<b>\$ 149,051</b>	<b>3.0%</b>
<b>Investment Income</b>									
2200 Interest Income	154,490	200,000	240,000	360,539	231,091	-45,510	-22.8%	-85,510	-35.6%
<b>Total Investment Income</b>	<b>\$ 154,490</b>	<b>\$ 200,000</b>	<b>\$ 240,000</b>	<b>\$ 360,539</b>	<b>\$ 231,091</b>	<b>\$ (45,510)</b>	<b>-22.8%</b>	<b>\$ (85,510)</b>	<b>-35.6%</b>
<b>Total Charges for Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Sales</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Rentals</b>									
2500 Facility/Amenity Rentals	9,500	12,250	7,500	0	0	-2,750	-22.4%	2,000	26.7%
<b>Total Rental Income</b>	<b>\$ 9,500</b>	<b>\$ 12,250</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,750)</b>	<b>-22.4%</b>	<b>\$ 2,000</b>	<b>26.7%</b>
<b>Alternative Revenue</b>									
2600 Grants	0	5,035	0	1,548	9,265	-5,035	-100.0%	0	0.0%
2601 Donations	3,000	400	1,000	150	0	2,600	650.0%	2,000	200.0%
2603 Sponsorships	2,000	2,500	0	0	0	-500	-20.0%	2,000	0.0%
<b>Total Alternative Revenue</b>	<b>\$ 5,000</b>	<b>\$ 7,935</b>	<b>\$ 1,000</b>	<b>\$ 1,698</b>	<b>\$ 9,265</b>	<b>\$ (2,935)</b>	<b>-37.0%</b>	<b>\$ 4,000</b>	<b>400.0%</b>
<b>Miscellaneous</b>									
2700 Ins Contribution - Employee	27,264	22,083	24,321	19,585	23,137	5,181	23.5%	2,943	12.1%
2701 Bid Package Revenue	6,000	6,000	6,000	6,740	8,520	0	0.0%	0	0.0%
2702 Easement Revenue	0	3,677	0	0	0	-3,677	-100.0%	0	0.0%
2703 WDSRA Reimbursement	27,094	28,057	30,857	17,772	19,395	-963	-3.4%	-3,763	-12.2%
2704 Reimbursement Income	26,350	38,632	26,600	43,439	133,645	-12,282	-31.8%	-250	-0.9%
2706 Miscellaneous Revenue	0	3,405	1,222	30,643	24,640	-3,405	-100.0%	-1,222	-100.0%
2710 Parking Permits	40,000	46,600	40,000	30,151	51,900	-6,600	-14.2%	0	0.0%
2713 Ticket Revenue	7,000	7,000	11,450	9,475	6,384	0	0.0%	-4,450	-38.9%
<b>Total Miscellaneous Revenue</b>	<b>\$ 133,708</b>	<b>\$ 155,454</b>	<b>\$ 140,450</b>	<b>\$ 157,805</b>	<b>\$ 267,620</b>	<b>\$ (21,746)</b>	<b>-14.0%</b>	<b>\$ (6,742)</b>	<b>-4.8%</b>
<b>Other Financing Sources</b>									
2802 Admin Overhead Reimburse	68,800	68,800	68,800	64,025	64,025	0	0.0%	0	0.0%
<b>Other Financing Income</b>	<b>\$ 68,800</b>	<b>\$ 68,800</b>	<b>\$ 68,800</b>	<b>\$ 64,025</b>	<b>\$ 64,025</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$ 5,421,498</b>	<b>\$ 5,385,388</b>	<b>\$ 5,358,699</b>	<b>\$ 5,341,735</b>	<b>\$ 5,138,731</b>	<b>\$ 36,110</b>	<b>0.7%</b>	<b>\$ 62,799</b>	<b>1.2%</b>
<b>Wages &amp; Benefits</b>									
3100 Wages - Regular	1,795,796	1,774,492	1,854,454	1,678,975	1,686,106	21,304	1.2%	-58,658	-3.2%
3101 Wages - Regular OT	21,740	41,801	24,162	26,628	17,021	-20,061	-48.0%	-2,422	-10.0%
3102 Wages - Short-term	340,229	285,537	301,762	297,990	277,813	54,692	19.2%	38,467	12.7%
3103 Wages - Short-term OT	5,915	5,015	5,367	8,029	8,084	900	17.9%	548	10.2%
3104 Employee Insurance	411,624	397,915	397,597	338,164	398,564	13,709	3.4%	14,027	3.5%
3107 Employee Assistance Program	2,500	2,458	2,458	2,457	2,410	42	1.7%	42	1.7%
3111 Tuition Reimbursement	5,000	400	2,620	1,607	2,009	4,600	1150.0%	2,380	90.8%
3112 Employee Certifications	3,950	3,170	4,915	5,771	3,337	780	24.6%	-965	-19.6%
3113 Training & Conferences	105,540	52,957	104,140	68,248	67,949	52,583	99.3%	1,400	1.3%
3114 Mileage Reimbursement	1,850	1,657	1,800	2,380	7,121	193	11.6%	50	2.8%
3115 Auto Allowance	6,000	4,500	6,000	0	0	1,500	33.3%	0	0.0%
3116 Deferred Compensation	6,000	4,500	6,000	1,500	6,000	1,500	33.3%	0	0.0%
3117 Awards & Recognition	30,195	26,657	30,949	20,970	16,677	3,538	13.3%	-754	-2.4%
3119 Employee Wellness	1,000	0	0	0	0	1,000	0.0%	1,000	0.0%
3120 Staff shirts/Uniforms	17,631	14,240	18,890	11,906	20,038	3,391	23.8%	-1,259	-6.7%
<b>Total Wages &amp; Benefits</b>	<b>\$ 2,754,970</b>	<b>\$ 2,615,299</b>	<b>\$ 2,761,114</b>	<b>\$ 2,464,625</b>	<b>\$ 2,513,130</b>	<b>\$ 139,671</b>	<b>5.3%</b>	<b>\$ (6,144)</b>	<b>-0.2%</b>
<b>Supplies</b>									
3200 Office Supplies	11,550	10,250	16,326	11,742	14,310	1,300	12.7%	-4,776	-29.3%
3201 Tech parts/supplies	2,200	18,763	21,600	6,298	5,583	-16,563	-88.3%	-19,400	-89.8%

General Fund - Operating	Budget	Projections	Budget	Final	Final	2009 Budget	2009-2008			
	2009	2008	2008	2007	2006	vs Projection	Budget	%	Variance	
3202 Training Supplies	4,450	6,222	4,250	83	429	-1,772	200	-28.5%	4.7%	
3203 Program Supplies	3,500	1,500	3,700	13	0	2,000	-200	133.3%	-5.4%	
3204 Janitorial Supplies	2,400	2,644	2,800	1,607	3,992	-244	-400	-9.2%	-14.3%	
3207 Books & Publications	2,700	1,466	1,920	1,631	2,969	1,234	780	84.2%	40.6%	
3208 Meeting Supplies	6,060	3,753	8,165	5,405	5,466	2,307	-2,105	61.5%	-25.8%	
3209 Safety Supplies	11,675	23,685	23,620	21,885	40,801	-12,010	-11,945	-50.7%	-50.6%	
3210 Staff Supplies	3,500	3,565	2,100	1,176	0	-65	1,400	-1.8%	66.7%	
3211 Repair Parts	94,400	102,590	114,800	106,906	100,404	-8,190	-20,400	-8.0%	-17.8%	
3212 Motor Fuel	238,000	213,500	170,800	158,018	163,877	24,500	67,200	11.5%	39.3%	
3213 Electrical Supplies	15,000	14,500	14,500	15,265	18,915	500	500	3.4%	3.4%	
3214 Plumbing/Irrigation Supplies	6,500	6,000	8,250	5,954	9,347	500	-1,750	8.3%	-21.2%	
3215 Building Materials & Supplies	12,000	12,000	16,000	13,673	25,456	0	-4,000	0.0%	-25.0%	
3217 Plant Protectents	0	0	0	4	0	0	0	0.0%	0.0%	
3218 Printer/Copier Supplies	9,000	12,000	7,500	0	0	-3,000	1,500	-25.0%	20.0%	
3222 Oils/Lubricants	12,400	10,233	10,400	9,660	8,329	2,167	2,000	21.2%	19.2%	
3226 Sand	500	900	500	0	0	-400	0	-44.4%	0.0%	
3228 Small Tools & Equipment	9,100	11,050	14,000	25,831	14,683	-1,950	-4,900	-17.6%	-35.0%	
3229 Paving/Masonry Supplies	8,000	9,000	8,000	6,311	11,610	-1,000	0	-11.1%	0.0%	
3231 HVAC Supplies	4,500	4,000	0	0	0	500	4,500	12.5%	0.0%	
3232 Playground Parts/Supplies	25,875	13,000	0	0	0	12,875	25,875	99.0%	0.0%	
3233 Sign Supplies	5,000	4,500	0	0	0	500	5,000	11.1%	0.0%	
3236 Park Amenities	0	0	0	0	4,344	0	0	0.0%	0.0%	
3237 Building Amenities	1,000	1,000	1,000	0	0	0	0	0.0%	0.0%	
3299 Miscellaneous Supplies	300	3,156	9,400	4,357	6,195	-2,856	-9,100	-90.5%	-96.8%	
<b>Total Supplies</b>	<b>\$ 489,610</b>	<b>\$ 489,277</b>	<b>\$ 459,631</b>	<b>\$ 395,819</b>	<b>\$ 436,712</b>	<b>\$ 333</b>	<b>\$ 29,979</b>	<b>0.1%</b>	<b>6.5%</b>	
<b>Contractual Services</b>										
3300 Mobile Communication	17,760	14,700	14,700	6,564	11,531	3,060	3,060	20.8%	20.8%	
3301 Dues & Memberships	26,135	25,062	29,244	22,622	25,299	1,073	-3,109	4.3%	-10.6%	
3302 Printer/Copier Services	12,000	10,600	9,600	9,711	7,293	1,400	2,400	13.2%	25.0%	
3303 Postage	21,126	20,750	22,420	19,492	8,078	376	-1,294	1.8%	-5.8%	
3304 Pest Control	0	0	0	0	44	0	0	0.0%	0.0%	
3307 Legal Services	112,500	184,800	116,900	127,961	204,617	-72,300	-4,400	-39.1%	-3.8%	
3308 Legal Notices/Publications	7,400	6,250	8,000	0	0	1,150	-600	18.4%	-7.5%	
3311 Alarm Services & Repairs	27,500	30,000	27,800	18,921	14,551	-2,500	-300	-8.3%	-1.1%	
3312 Janitorial Services	300	12	0	0	0	288	300	2400.0%	0.0%	
3313 Refuse Services	0	1,920	2,340	1,601	1,676	-1,920	-2,340	-100.0%	-100.0%	
3314 Tech Support/Consulting	10,000	13,000	10,000	31,208	52,779	-3,000	0	-23.1%	0.0%	
3317 Program Contractual Services	0	177	0	1,870	6,845	-177	0	-100.0%	0.0%	
3318 Advertising	0	0	0	4,310	3,541	0	0	0.0%	0.0%	
3319 Staff Recruitment	10,650	28,800	18,150	24,855	8,603	-18,150	-7,500	-63.0%	-41.3%	
3320 Physicals/Employee Tests	24,400	21,714	25,760	16,633	15,285	2,686	-1,360	12.4%	-5.3%	
3321 Promotion	0	258	2,500	3,449	7,816	-258	-2,500	-100.0%	-100.0%	
3322 Printing	3,180	2,900	10,950	6,953	11,056	280	-7,770	9.7%	-71.0%	
3323 Community/Public Relations	12,900	10,553	8,300	0	0	2,347	4,600	22.2%	55.4%	
3327 Charge Card Fees	0	0	0	2,255	4,492	0	0	0.0%	0.0%	
3328 Licenses/Easements	0	979	0	0	0	-979	0	-100.0%	0.0%	
3330 Permit/Registration Fees	700	560	400	227	195	140	300	25.0%	75.0%	
3331 Equipment Rental	5,900	6,275	6,900	5,933	12,070	-375	-1,000	-6.0%	-14.5%	
3335 Concession Purchases	0	0	0	0	506	0	0	0.0%	0.0%	
3336 Consulting Services (Other)	30,000	4,025	0	0	1,500	25,975	30,000	645.3%	0.0%	
3338 Payroll Processing	69,276	64,000	61,050	56,082	53,256	5,276	8,226	8.2%	13.5%	
3340 Inspections/Certifications	13,960	0	0	0	0	13,960	13,960	0.0%	0.0%	
3342 Tech support Contracts	67,141	46,477	66,220	46,179	20,121	20,664	921	44.5%	1.4%	
3343 Vandalism Repairs	4,000	4,000	4,500	0	1,590	0	-500	0.0%	-11.1%	
3344 Vehicle R&M	21,000	30,041	20,000	22,929	28,832	-9,041	1,000	-30.1%	5.0%	
3345 Equipment R&M	19,000	18,469	25,500	20,726	43,683	531	-6,500	2.9%	-25.5%	
3346 Building R&M	35,000	36,000	35,000	15,365	55,894	-1,000	0	-2.8%	0.0%	
3347 Computer R&M	20,000	1,320	0	4,476	8,761	18,680	20,000	1415.2%	0.0%	
3348 Data/Communications Lines R&M	0	2,000	0	0	0	-2,000	0	-100.0%	0.0%	
3349 Fencing R&M	9,000	6,400	0	0	0	2,600	9,000	40.6%	0.0%	
3350 Bridge R&M	500	0	0	0	0	500	500	0.0%	0.0%	
3351 Other Repairs	800	0	800	0	0	800	0	0.0%	0.0%	
3399 Miscellaneous Services	57,001	134,624	101,320	75,690	78,214	-77,623	-44,319	-57.7%	-43.7%	
<b>Total Contractual Services</b>	<b>\$ 639,129</b>	<b>\$ 726,666</b>	<b>\$ 628,354</b>	<b>\$ 546,009</b>	<b>\$ 688,127</b>	<b>\$ (87,537)</b>	<b>\$ 10,775</b>	<b>-12.0%</b>	<b>1.7%</b>	
<b>Utilities</b>										
3400 Communication Lines	39,600	30,800	31,248	12,267	3,502	8,800	8,352	28.6%	26.7%	
3401 Telephone	400	21,300	21,420	23,757	27,275	-20,900	-21,020	-98.1%	-98.1%	
3402 Electricity	26,500	23,000	27,522	21,297	34,349	3,500	-1,022	15.2%	-3.7%	

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	2009 Budget vs Projection Variance	%	2009-2008 Budget Variance	%
<b>General Fund - Operating</b>									
3403 Water	3,150	2,850	3,058	0	0	300	10.5%	92	3.0%
3404 Gas	12,000	10,000	6,720	5,707	7,060	2,000	20.0%	5,280	78.6%
<b>Total Utilities</b>	\$ 81,650	\$ 87,950	\$ 89,968	\$ 63,027	\$ 72,186	\$ (6,300)	-7.2%	\$ (8,318)	-9.2%
<b>Capital</b>									
3500 Furniture & Fixtures	2,000	0	0	849	3,721	2,000	0.0%	2,000	0.0%
<b>Total Capital Expense</b>	\$ 2,000	\$ -	\$ -	\$ 849	\$ 3,794	\$ 2,000	0.0%	\$ 2,000	0.0%
<b>Miscellaneous</b>									
3603 Investment Fees	25,000	25,000	2,000	2,255	1,210	0	0.0%	23,000	1150.0%
3604 Ride DuPage Contribution	32,000	32,000	32,000	45,577	25,645	0	0.0%	0	0.0%
<b>Total Miscellaneous Expense</b>	\$ 57,000	\$ 57,000	\$ 34,000	\$ 47,832	\$ 26,855	\$ -	0.0%	\$ 23,000	67.6%
<b>Total Debt Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Other Financing Uses</b>									
3801 Fund Transfer	1,315,000	1,215,000	1,315,000	575,000	750,000	100,000	8.2%	0	0.0%
<b>Total Other Financing Uses</b>	\$ 1,315,000	\$ 1,215,000	\$ 1,315,000	\$ 575,000	\$ 750,000	\$ 100,000	8.2%	\$ -	0.0%
<b>Total Expenditures</b>	\$ 5,339,359	\$ 5,191,192	\$ 5,288,067	\$ 4,093,162	\$ 4,490,803	\$ 148,167	2.9%	\$ 51,292	1.0%
<b>Surplus/(Deficit)</b>	\$ 82,139	\$ 194,196	\$ 70,632	\$ 1,248,573	\$ 647,928	\$ (112,057)	-57.7%	\$ 11,507	16.3%

# Executive Director

Fund	General		Executive Director		2009 Budget		2009-2008									
Dept	Executive Director		Budget	Projections	Budget	Final	Final	vs Projection	Budget							
Sub-Dept	NA		2009	2008	2008	2007	2006	Variance	%	Variance	%					
<b>Total Taxes</b>	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%				
<b>Total Investment Income</b>	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%				
<b>Total Charges for Services</b>	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%				
<b>Total Sales</b>	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%				
<b>Total Rental Income</b>	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%				
<b>Total Alternative Revenue</b>	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%				
<b>Miscellaneous</b>																
2700 Ins Contribution - Employee		1,128		700		1,380		808		1,597		428	61.1%		-252	-18.3%
2703 WDSRA Reimbursement		25,394		28,057		28,057		17,772		19,395		-2,663	-9.5%		-2,663	-9.5%
2706 Miscellaneous Revenue		0		0		0		10,147		8,804		0	0.0%		0	0.0%
<b>Total Miscellaneous Revenue</b>	\$	26,522	\$	28,757	\$	29,437	\$	28,727	\$	29,796	\$	(2,235)	-7.8%	\$	(2,915)	-9.9%
<b>Other Financing Income</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%
<b>Total Revenue</b>	\$	26,522	\$	28,757	\$	29,437	\$	28,727	\$	29,796	\$	(2,235)	-7.8%	\$	(2,915)	-9.9%
<b>Wages &amp; Benefits</b>																
3100 Wages - Regular		160,311		160,000		177,763		109,196		177,488		311	0.2%		-17,452	-9.8%
3101 Wages - Regular OT		0		500		960		901		1,097		-500	-100.0%		-960	-100.0%
3104 Employee Insurance		19,092		22,944		22,944		13,959		14,762		-3,852	-16.8%		-3,852	-16.8%
3112 Employee Certifications		0		0		0		0		106		0	0.0%		0	0.0%
3113 Training & Conferences		3,400		3,000		6,100		3,497		12,049		400	13.3%		-2,700	-44.3%
3114 Mileage Reimbursement		0		0		0		0		20		0	0.0%		0	0.0%
3115 Auto Allowance		6,000		4,500		6,000		1,500		6,000		1,500	33.3%		0	0.0%
3116 Deferred Compensation		6,000		4,500		6,000		1,500		6,000		1,500	33.3%		0	0.0%
3117 Awards & Recognition		0		0		2,000		2,116		814		0	0.0%		-2,000	-100.0%
3120 Staff shirts/Uniforms		600		250		750		26		0		350	140.0%		-150	-20.0%
<b>Total Wages &amp; Benefits</b>	\$	195,403	\$	195,694	\$	222,517	\$	132,695	\$	218,337	\$	(291)	-0.1%	\$	(27,114)	-12.2%
<b>Supplies</b>																
3200 Office Supplies		300		350		300		93		341		-50	-14.3%		0	0.0%
3201 Tech parts/supplies		0		214		0		0		136		-214	-100.0%		0	0.0%
3202 Training Supplies		300		0		250		54		112		300	0.0%		50	20.0%
3207 Books & Publications		300		34		0		0		0		266	782.4%		300	0.0%
3208 Meeting Supplies		1,800		750		3,000		1,253		2,549		1,050	140.0%		-1,200	-40.0%
3299 Miscellaneous Supplies		300		100		400		65		279		200	200.0%		-100	-25.0%
<b>Total Supplies</b>	\$	3,000	\$	1,448	\$	3,950	\$	1,465	\$	3,417	\$	1,552	107.2%	\$	(950)	-24.1%
<b>Contractual Services</b>																
3300 Mobile Communication		1,512		1,200		1,200		5,367		605		312	26.0%		312	26.0%
3301 Dues & Memberships		11,850		11,000		14,275		10,385		17,918		850	7.7%		-2,425	-17.0%
3303 Postage		300		60		0		0		0		240	400.0%		300	0.0%
3307 Legal Services		18,000		78,000		27,000		25,518		30,725		-60,000	-76.9%		-9,000	-33.3%
3314 Tech Support/Consulting		0		0		0		0		1,420		0	0.0%		0	0.0%
3318 Advertising		0		0		0		1,148		0		0	0.0%		0	0.0%
3319 Staff Recruitment		0		12,000		0		0		0		-12,000	-100.0%		0	0.0%
3321 Promotion		0		98		2,500		1,383		3,494		-98	-100.0%		-2,500	-100.0%
3322 Printing		0		0		0		0		1,279		0	0.0%		0	0.0%
3323 Community/Public Relations		2,300		423		3,500		0		0		1,877	443.7%		-1,200	-34.3%
3336 Consulting Services (Other)		30,000		4,025		0		0		0		25,975	645.3%		30,000	0.0%
3347 Computer R&M		0		0		0		4,238		1,371		0	0.0%		0	0.0%
3399 Miscellaneous Services		5,000		85,500		33,000		31,220		15,300		-80,500	-94.2%		-28,000	-84.8%
<b>Total Contractual Services</b>	\$	68,962	\$	192,306	\$	81,475	\$	79,260	\$	72,112	\$	(123,344)	-64.1%	\$	(12,513)	-15.4%
<b>Total Utilities</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%
<b>Total Capital Expense</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	0.0%

<b>Fund</b>	General						2009 Budget		2009-2008	
<b>Dept</b>	Executive Director	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006	Variance		Variance	
	3603 Investment Fees	0	0	0	0	3,282	0	0.0%	0	0.0%
	3604 Ride DuPage Contribution	32,000	32,000	32,000	45,577	25,645	0	0.0%	0	0.0%
<b>Total Miscellaneous Expense</b>		\$ 32,000	\$ 32,000	\$ 32,000	\$ 45,577	\$ 28,927	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 299,365	\$ 421,448	\$ 339,942	\$ 258,997	\$ 322,793	\$ (122,083)	-29.0%	\$ (40,577)	-11.9%
<b>Surplus/(Deficit)</b>		\$ (272,843)	\$ (392,691)	\$ (310,505)	\$ (230,270)	\$ (292,997)	\$ 119,848	-30.5%	\$ 37,662	-12.1%

## Business Services (Accounting & Technology)

Fund	General	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Business & IT	Budget	Projections	Budget	Final	Final	vs Projection					Budget	
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance	%	Variance	%			
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
Miscellaneous													
2700 Ins Contribution - Employee		6,480	3,993	4,406	3,812	4,819	2,487	62.3%	2,074	47.1%			
2704 Reimbursement Income		0	915	0	22	144	-915	-100.0%	0	0.0%			
2706 Miscellaneous Revenue		0	200	0	1,101	1,236	-200	-100.0%	0	0.0%			
<b>Total Miscellaneous Revenue</b>		\$ 6,480	\$ 5,108	\$ 4,406	\$ 4,935	\$ 6,199	\$ 1,372	26.9%	\$ 2,074	47.1%			
Other Financing Sources													
2802 Admin Overhead Reimburse		49,600	49,600	49,600	50,275	50,275	0	0.0%	0	0.0%			
<b>Other Financing Income</b>		\$ 49,600	\$ 49,600	\$ 49,600	\$ 50,275	\$ 50,275	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 56,080	\$ 54,708	\$ 54,006	\$ 55,210	\$ 56,474	\$ 1,372	2.5%	\$ 2,074	3.8%			
Wages & Benefits													
3100 Wages - Regular		472,309	467,823	467,823	450,093	373,019	4,486	1.0%	4,486	1.0%			
3101 Wages - Regular OT		500	563	0	1,680	2,783	-63	-11.2%	500	0.0%			
3102 Wages - Short-term		11,100	4,000	9,040	4,838	7,220	7,100	177.5%	2,060	22.8%			
3103 Wages - Short-term OT		0	15	0	36	14	-15	-100.0%	0	0.0%			
3104 Employee Insurance		71,976	73,320	73,320	65,854	96,370	-1,344	-1.8%	-1,344	-1.8%			
3111 Tuition Reimbursement		3,500	400	0	0	0	3,100	775.0%	3,500	0.0%			
3112 Employee Certifications		400	250	0	0	40	150	60.0%	400	0.0%			
3113 Training & Conferences		10,250	5,500	5,500	2,015	838	4,750	86.4%	4,750	86.4%			
3114 Mileage Reimbursement		250	197	300	187	187	53	26.9%	-50	-16.7%			
3117 Awards & Recognition		500	500	500	734	415	0	0.0%	0	0.0%			
3120 Staff shirts/Uniforms		340	400	400	130	244	-60	-15.0%	-60	-15.0%			
<b>Total Wages &amp; Benefits</b>		\$ 571,125	\$ 552,968	\$ 556,883	\$ 525,566	\$ 481,129	\$ 18,157	3.3%	\$ 14,242	2.6%			
Supplies													
3200 Office Supplies		1,500	1,500	1,500	2,173	1,697	0	0.0%	0	0.0%			
3201 Tech parts/supplies		1,000	17,000	21,000	5,891	3,170	-16,000	-94.1%	-20,000	-95.2%			
3202 Training Supplies		200	200	500	29	0	0	0.0%	-300	-60.0%			
3207 Books & Publications		400	210	0	42	315	190	90.5%	400	0.0%			
3208 Meeting Supplies		400	403	200	350	78	-3	-0.7%	200	100.0%			
3299 Miscellaneous Supplies		0	0	0	29	0	0	0.0%	0	0.0%			
<b>Total Supplies</b>		\$ 3,500	\$ 19,313	\$ 23,200	\$ 8,514	\$ 5,281	\$ (15,813)	-81.9%	\$ (19,700)	-84.9%			
Contractual Services													
3300 Mobile Communication		6,720	8,400	8,400	0	3,672	-1,680	-20.0%	-1,680	-20.0%			
3301 Dues & Memberships		1,200	1,000	1,500	1,064	752	200	20.0%	-300	-20.0%			
3303 Postage		700	700	200	91	55	0	0.0%	500	250.0%			
3308 Legal Notices/Publications		5,400	5,250	5,000	3,175	3,658	150	2.9%	400	8.0%			
3314 Tech Support/Consulting		10,000	13,000	10,000	31,208	51,359	-3,000	-23.1%	0	0.0%			
3321 Promotion		0	0	0	0	225	0	0.0%	0	0.0%			
3322 Printing		2,000	2,000	2,250	1,957	1,476	0	0.0%	-250	-11.1%			
3323 Community/Public Relations		500	130	0	0	0	370	284.6%	500	0.0%			
3338 Payroll Processing		60,000	55,000	52,050	56,082	53,256	5,000	9.1%	7,950	15.3%			
3342 Tech support Contracts		62,041	43,957	54,700	45,280	5,421	18,084	41.1%	7,341	13.4%			
3347 Computer R&M		20,000	1,320	0	238	2,804	18,680	1415.2%	20,000	0.0%			
3399 Miscellaneous Services		7,700	7,250	11,450	0	0	450	6.2%	-3,750	-32.8%			
<b>Total Contractual Services</b>		\$ 176,261	\$ 138,007	\$ 145,550	\$ 139,093	\$ 122,678	\$ 38,254	27.7%	\$ 30,711	21.1%			

<b>Fund</b>	General						2009 Budget		2009-2008	
<b>Dept</b>	Business & IT	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006	Variance		Variance	%
Utilities										
	3400 Communication Lines	2,400	2,800	2,868	0	0	-400	-14.3%	-468	-16.3%
	3401 Telephone	0	0	0	0	8,034	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ 2,400	\$ 2,800	\$ 2,868	\$ -	\$ 8,034	\$ (400)	-14.3%	\$ (468)	-16.3%
Capital										
	3500 Furniture & Fixtures	0	0	0	360	0	0	0.0%	0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ 360	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous										
	3603 Investment Fees	25,000	25,000	2,000	2,255	1,210	0	0.0%	23,000	1150.0%
<b>Total Miscellaneous Expense</b>		\$ 25,000	\$ 25,000	\$ 2,000	\$ 2,255	\$ 1,210	\$ -	0.0%	\$ 23,000	1150.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 778,286	\$ 738,088	\$ 730,501	\$ 675,788	\$ 618,332	\$ 40,198	5.4%	\$ 47,785	6.5%
<b>Surplus/(Deficit)</b>		\$ (722,206)	\$ (683,380)	\$ (676,495)	\$ (620,578)	\$ (561,858)	\$ (38,826)	5.7%	\$ (45,711)	6.8%



# Planning & Development

Fund	General	Budget		Projections		Budget		Final		2009 Budget		2009-2008		
Dept	Planning	2009	2008	2009	2008	2009	2008	2009	2008	Final	vs Projection	%	Budget	
Sub-Dept	NA									2006	Variance	%	Variance	
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue														
2601 Donations		3,000	400	1,000	150	0	2,600	650.0%	2,000	200.0%			2,000	200.0%
2603 Sponsorships		0	600	0	0	0	-600	-100.0%	0	0.0%			0	0.0%
<b>Total Alternative Revenue</b>		\$ 3,000	\$ 1,000	\$ 1,000	\$ 150	\$ -	\$ 2,000	200.0%	\$ 2,000	200.0%			\$ 2,000	200.0%
Miscellaneous														
2700 Ins Contribution - Employee		6,444	5,919	6,420	4,726	4,743	525	8.9%	24	0.4%			24	0.4%
2701 Bid Package Revenue		6,000	6,000	6,000	6,740	8,520	0	0.0%	0	0.0%			0	0.0%
2702 Easement Revenue		0	3,677	0	0	0	-3,677	-100.0%	0	0.0%			0	0.0%
2704 Reimbursement Income		0	1,121	0	7,651	85,533	-1,121	-100.0%	0	0.0%			0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ 12,444	\$ 16,717	\$ 12,420	\$ 19,116	\$ 98,796	\$ (4,273)	-25.6%	\$ 24	0.2%			\$ 24	0.2%
Other Financing Sources														
2802 Admin Overhead Reimburse		5,000	5,000	5,000	2,000	2,000	0	0.0%	0	0.0%			0	0.0%
<b>Other Financing Income</b>		\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,000	\$ 2,000	\$ -	0.0%	\$ -	0.0%			\$ -	0.0%
<b>Total Revenue</b>		\$ 20,444	\$ 22,717	\$ 18,420	\$ 21,266	\$ 100,796	\$ (2,273)	-10.0%	\$ 2,024	11.0%			\$ 2,024	11.0%
Wages & Benefits														
3100 Wages - Regular		453,289	460,000	476,337	439,968	464,395	-6,711	-1.5%	-23,048	-4.8%			-23,048	-4.8%
3102 Wages - Short-term		13,440	6,985	8,960	8,967	7,034	6,455	92.4%	4,480	50.0%			4,480	50.0%
3104 Employee Insurance		108,336	107,007	107,007	81,500	95,126	1,329	1.2%	1,329	1.2%			1,329	1.2%
3111 Tuition Reimbursement		0	0	820	1,607	2,009	0	0.0%	-820	-100.0%			-820	-100.0%
3112 Employee Certifications		0	620	1,315	690	1,876	-620	-100.0%	-1,315	-100.0%			-1,315	-100.0%
3113 Training & Conferences		7,250	3,400	2,645	5,194	13,832	3,850	113.2%	4,605	174.1%			4,605	174.1%
3114 Mileage Reimbursement		300	60	420	324	540	240	400.0%	-120	-28.6%			-120	-28.6%
3117 Awards & Recognition		7,700	6,700	6,700	4,248	787	1,000	14.9%	1,000	14.9%			1,000	14.9%
3120 Staff shirts/Uniforms		0	0	0	16	96	0	0.0%	0	0.0%			0	0.0%
<b>Total Wages &amp; Benefits</b>		\$ 590,315	\$ 584,772	\$ 604,204	\$ 542,514	\$ 585,694	\$ 5,543	0.9%	\$ (13,889)	-2.3%			\$ (13,889)	-2.3%
Supplies														
3200 Office Supplies		1,500	1,000	2,000	1,127	4,070	500	50.0%	-500	-25.0%			-500	-25.0%
3201 Tech parts/supplies		0	0	0	0	711	0	0.0%	0	0.0%			0	0.0%
3207 Books & Publications		300	350	850	867	1,471	-50	-14.3%	-550	-64.7%			-550	-64.7%
3208 Meeting Supplies		1,000	600	1,020	962	624	400	66.7%	-20	-2.0%			-20	-2.0%
3209 Safety Supplies		0	0	120	107	247	0	0.0%	-120	-100.0%			-120	-100.0%
3210 Staff Supplies		0	57	0	0	0	-57	-100.0%	0	0.0%			0	0.0%
3299 Miscellaneous Supplies		0	56	0	38	23	-56	-100.0%	0	0.0%			0	0.0%
<b>Total Supplies</b>		\$ 2,800	\$ 2,063	\$ 3,990	\$ 3,102	\$ 7,147	\$ 737	35.7%	\$ (1,190)	-29.8%			\$ (1,190)	-29.8%
Contractual Services														
3300 Mobile Communication		4,200	2,820	2,820	0	2,721	1,380	48.9%	1,380	48.9%			1,380	48.9%
3301 Dues & Memberships		2,400	2,500	3,114	3,004	3,084	-100	-4.0%	-714	-22.9%			-714	-22.9%
3302 Printer/Copier Services		0	600	0	53	0	-600	-100.0%	0	0.0%			0	0.0%
3303 Postage		1,200	1,000	1,200	1,216	1,246	200	20.0%	0	0.0%			0	0.0%
3304 Pest Control		0	0	0	0	44	0	0.0%	0	0.0%			0	0.0%
3307 Legal Services		65,000	90,000	70,000	87,677	161,226	-25,000	-27.8%	-5,000	-7.1%			-5,000	-7.1%
3308 Legal Notices/Publications		2,000	1,000	3,000	3,162	3,541	1,000	100.0%	-1,000	-33.3%			-1,000	-33.3%
3317 Program Contractual Services		0	177	0	0	0	-177	-100.0%	0	0.0%			0	0.0%
3319 Staff Recruitment		400	300	400	300	300	100	33.3%	0	0.0%			0	0.0%
3321 Promotion		0	0	0	40	181	0	0.0%	0	0.0%			0	0.0%

Fund	General					2009 Budget			2009-2008	
Dept	Planning	Budget	Projections	Budget	Final	Final	vs Projection		Budget	
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance	%	Variance	%
3322	Printing	1,000	750	4,800	4,919	8,197	250	33.3%	-3,800	-79.2%
3328	Licenses/Easements	0	979	0	0	0	-979	-100.0%	0	0.0%
3342	Tech support Contracts	2,500	0	9,000	899	4,065	2,500	0.0%	-6,500	-72.2%
3347	Computer R&M	0	0	0	0	3,131	0	0.0%	0	0.0%
3351	Other Repairs	800	0	800	0	640	800	0.0%	0	0.0%
3399	Miscellaneous Services	0	0	0	575	4,498	0	0.0%	0	0.0%
<b>Total Contractual Services</b>		\$ 79,500	\$ 100,126	\$ 95,134	\$ 101,844	\$ 192,873	\$ (20,626)	-20.6%	\$ (15,634)	-16.4%
Utilities										
3401	Telephone	0	0	0	0	8,764	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ 8,764	\$ -	0.0%	\$ -	0.0%
Capital										
3504	Park and Facility Dev	0	0	0	0	376	0	0.0%	0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ 376	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 672,615	\$ 686,961	\$ 703,328	\$ 647,459	\$ 794,853	\$ (14,346)	-2.1%	\$ (30,713)	-4.4%
<b>Surplus/(Deficit)</b>		\$ (652,171)	\$ (664,244)	\$ (684,908)	\$ (626,193)	\$ (694,057)	\$ 12,073	-1.8%	\$ 32,737	-4.8%

# Park Police

Fund	General	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Park Police	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	%
Sub-Dept	NA												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Rentals</b>													
2500 Facility/Amenity Rentals		9,500	12,250	7,500	9,475	6,384	-2,750	-22.4%	2,000	26.7%			
<b>Total Rental Income</b>		\$ 9,500	\$ 12,250	\$ 7,500	\$ 9,475	\$ 6,384	\$ (2,750)	-22.4%	\$ 2,000	26.7%			
<b>Alternative Revenue</b>													
2600 Grants		0	5,035	0	1,548	0	-5,035	-100.0%	0	0.0%			
<b>Total Alternative Revenue</b>		\$ -	\$ 5,035	\$ -	\$ 1,548	\$ -	\$ (5,035)	-100.0%	\$ -	0.0%			
<b>Miscellaneous</b>													
2700 Ins Contribution - Employee		0	73	73	0	964	-73	-100.0%	-73	-100.0%			
2704 Reimbursement Income		13,000	13,350	13,350	16,292	14,847	-350	-2.6%	-350	-2.6%			
2713 Ticket Revenue		7,000	7,000	11,450	17,736	13,093	0	0.0%	-4,450	-38.9%			
<b>Total Miscellaneous Revenue</b>		\$ 20,000	\$ 20,423	\$ 24,873	\$ 34,027	\$ 28,904	\$ (423)	-2.1%	\$ (4,873)	-19.6%			
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 29,500	\$ 37,708	\$ 32,373	\$ 45,050	\$ 35,288	\$ (8,208)	-21.8%	\$ (2,873)	-8.9%			
<b>Wages &amp; Benefits</b>													
3100 Wages - Regular		43,647	48,204	48,204	40,410	59,666	-4,557	-9.5%	-4,557	-9.5%			
3102 Wages - Short-term		250,674	227,672	227,672	253,396	226,230	23,002	10.1%	23,002	10.1%			
3103 Wages - Short-term OT		3,415	3,500	3,315	6,734	5,993	-85	-2.4%	100	3.0%			
3104 Employee Insurance		96	1,224	1,224	102	8,042	-1,128	-92.2%	-1,128	-92.2%			
3112 Employee Certifications		3,000	2,000	3,000	5,000	1,255	1,000	50.0%	0	0.0%			
3113 Training & Conferences		9,000	7,000	8,900	7,811	8,362	2,000	28.6%	100	1.1%			
3117 Awards & Recognition		200	137	100	0	0	63	46.0%	100	100.0%			
3120 Staff shirts/Uniforms		11,500	9,000	11,500	7,123	15,846	2,500	27.8%	0	0.0%			
<b>Total Wages &amp; Benefits</b>		\$ 321,532	\$ 298,737	\$ 303,915	\$ 320,576	\$ 325,393	\$ 22,795	7.6%	\$ 17,617	5.8%			
<b>Supplies</b>													
3200 Office Supplies		2,500	2,000	3,500	2,247	2,799	500	25.0%	-1,000	-28.6%			
3201 Tech parts/supplies		1,100	1,500	600	407	1,091	-400	-26.7%	500	83.3%			
3202 Training Supplies		3,500	6,022	3,500	0	0	-2,522	-41.9%	0	0.0%			
3203 Program Supplies		3,500	1,500	3,700	0	0	2,000	133.3%	-200	-5.4%			
3207 Books & Publications		350	200	335	250	596	150	75.0%	15	4.5%			
3208 Meeting Supplies		300	200	300	94	70	100	50.0%	0	0.0%			
3209 Safety Supplies		2,650	3,300	2,650	1,576	14,323	-650	-19.7%	0	0.0%			
3210 Staff Supplies		500	508	100	1,176	0	-8	-1.6%	400	400.0%			
<b>Total Supplies</b>		\$ 14,400	\$ 15,230	\$ 14,685	\$ 5,751	\$ 18,878	\$ (830)	-5.4%	\$ (285)	-1.9%			
<b>Contractual Services</b>													
3300 Mobile Communication		2,040	2,280	2,280	1,197	2,721	-240	-10.5%	-240	-10.5%			
3301 Dues & Memberships		1,820	2,025	1,500	125	2,025	-205	-10.1%	320	21.3%			
3302 Printer/Copier Services		0	0	0	0	121	0	0.0%	0	0.0%			
3303 Postage		200	100	250	0	100	100	100.0%	-50	-20.0%			
3307 Legal Services		1,500	1,800	0	0	0	-300	-16.7%	1,500	0.0%			
3311 Alarm Services & Repairs		27,500	30,000	27,800	18,921	14,340	-2,500	-8.3%	-300	-1.1%			
3320 Physicals/Employee Tests		9,600	6,000	11,600	1,263	2,013	3,600	60.0%	-2,000	-17.2%			
3321 Promotion		0	0	0	0	274	0	0.0%	0	0.0%			
3331 Equipment Rental		0	0	0	0	359	0	0.0%	0	0.0%			
3342 Tech support Contracts		2,600	2,520	2,520	0	5,892	80	3.2%	80	3.2%			
3345 Equipment R&M		2,000	3,000	3,000	360	1,188	-1,000	-33.3%	-1,000	-33.3%			
3347 Computer R&M		0	0	0	0	1,402	0	0.0%	0	0.0%			
3399 Miscellaneous Services		0	0	0	0	146	0	0.0%	0	0.0%			

<b>Fund</b>	General							2009 Budget		2009-2008	
<b>Dept</b>	Park Police	Budget	Projections	Budget	Final	Final	vs Projection		%	Budget	
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006	Variance			Variance	%
<b>Total Contractual Services</b>		\$ 47,260	\$ 47,725	\$ 48,950	\$ 21,866	\$ 30,581	\$ (465)	-1.0%	\$ (1,690)	-3.5%	
Utilities											
3400 Communication Lines		4,800	4,000	5,760	0	0	800	20.0%	-960	-16.7%	
3401 Telephone		0	0	0	0	2,921	0	0.0%	0	0.0%	
<b>Total Utilities</b>		\$ 4,800	\$ 4,000	\$ 5,760	\$ -	\$ 2,921	\$ 800	20.0%	\$ (960)	-16.7%	
Capital											
3500 Furniture & Fixtures		1,000	0	0	0	0	1,000	0.0%	1,000	0.0%	
3551 Computer Migration		0	0	0	0	3,855	0	0.0%	0	0.0%	
<b>Total Capital Expense</b>		\$ 1,000	\$ -	\$ -	\$ -	\$ 3,855	\$ 1,000	0.0%	\$ 1,000	0.0%	
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Expenditures</b>		\$ 388,992	\$ 365,692	\$ 373,310	\$ 348,193	\$ 381,629	\$ 23,300	6.4%	\$ 15,682	4.2%	
<b>Surplus/(Deficit)</b>		\$ (359,492)	\$ (327,984)	\$ (340,937)	\$ (303,143)	\$ (346,342)	\$ (31,508)	9.6%	\$ (18,555)	5.4%	

# Human Resources

Fund	General	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Business	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	%
Sub-Dept	Human Resources												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Miscellaneous</b>													
2700	Ins Contribution - Employee	2,364	1,779	2,087	2,078	2,898	585	32.9%	277	13.3%			
2703	WDSRA Reimbursement	1,700	0	2,800	0	0	1,700	0.0%	-1,100	-39.3%			
2704	Reimbursement Income	0	0	0	366	2,718	0	0.0%	0	0.0%			
2706	Miscellaneous Revenue	0	3,000	1,222	1,459	1,456	-3,000	-100.0%	-1,222	-100.0%			
<b>Total Miscellaneous Revenue</b>		\$ 4,064	\$ 4,779	\$ 6,109	\$ 3,903	\$ 7,072	\$ (715)	-15.0%	\$ (2,045)	-33.5%			
<b>Other Financing Sources</b>													
2802	Admin Overhead Reimburse	14,200	14,200	14,200	11,750	11,750	0	0.0%	0	0.0%			
<b>Other Financing Income</b>		\$ 14,200	\$ 14,200	\$ 14,200	\$ 11,750	\$ 11,750	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 18,264	\$ 18,979	\$ 20,309	\$ 15,653	\$ 18,822	\$ (715)	-3.8%	\$ (2,045)	-10.1%			
<b>Wages &amp; Benefits</b>													
3100	Wages - Regular	156,264	151,583	151,583	145,497	125,859	4,681	3.1%	4,681	3.1%			
3102	Wages - Short-term	4,900	5,200	2,400	622	0	-300	-5.8%	2,500	104.2%			
3104	Employee Insurance	39,684	34,788	34,788	35,748	32,460	4,896	14.1%	4,896	14.1%			
3107	Employee Assistance Program	2,500	2,458	2,458	2,457	2,410	42	1.7%	42	1.7%			
3113	Training & Conferences	47,300	6,000	52,510	31,337	16,878	41,300	688.3%	-5,210	-9.9%			
3114	Mileage Reimbursement	600	700	560	344	375	-100	-14.3%	40	7.1%			
3117	Awards & Recognition	20,275	18,000	20,329	12,842	13,862	2,275	12.6%	-54	-0.3%			
3119	Employee Wellness	1,000	0	0	0	0	1,000	0.0%	1,000	0.0%			
3120	Staff shirts/Uniforms	90	90	90	120	78	0	0.0%	0	0.0%			
<b>Total Wages &amp; Benefits</b>		\$ 272,613	\$ 218,819	\$ 264,718	\$ 228,966	\$ 191,922	\$ 53,794	24.6%	\$ 7,895	3.0%			
<b>Supplies</b>													
3200	Office Supplies	600	1,000	125	224	161	-400	-40.0%	475	380.0%			
3201	Tech parts/supplies	0	0	0	0	271	0	0.0%	0	0.0%			
3202	Training Supplies	250	0	0	0	0	250	0.0%	250	0.0%			
3203	Program Supplies	0	0	0	13	0	0	0.0%	0	0.0%			
3207	Books & Publications	500	150	735	400	375	350	233.3%	-235	-32.0%			
3208	Meeting Supplies	360	300	485	237	210	60	20.0%	-125	-25.8%			
3209	Safety Supplies	100	60	0	76	747	40	66.7%	100	0.0%			
3299	Miscellaneous Supplies	0	0	0	29	317	0	0.0%	0	0.0%			
<b>Total Supplies</b>		\$ 1,810	\$ 1,510	\$ 1,345	\$ 979	\$ 2,081	\$ 300	19.9%	\$ 465	34.6%			
<b>Contractual Services</b>													
3300	Mobile Communication	1,560	0	0	0	605	1,560	0.0%	1,560	0.0%			
3301	Dues & Memberships	2,565	2,355	2,355	1,992	1,520	210	8.9%	210	8.9%			
3302	Printer/Copier Services	0	0	0	0	0	0	0.0%	0	0.0%			
3303	Postage	426	590	590	609	409	-164	-27.8%	-164	-27.8%			
3307	Legal Services	10,000	6,000	10,900	960	4,183	4,000	66.7%	-900	-8.3%			
3319	Staff Recruitment	10,250	9,000	10,250	24,555	8,303	1,250	13.9%	0	0.0%			
3320	Physicals/Employee Tests	14,100	15,000	13,660	14,992	13,272	-900	-6.0%	440	3.2%			
3322	Printing	180	150	400	77	103	30	20.0%	-220	-55.0%			
3338	Payroll Processing	9,276	9,000	9,000	9,000	9,000	276	3.1%	276	3.1%			
3347	Computer R&M	0	0	0	0	2,741	0	0.0%	0	0.0%			
3399	Miscellaneous Services	2,000	0	2,500	0	0	2,000	0.0%	-500	-20.0%			
<b>Total Contractual Services</b>		\$ 50,357	\$ 42,095	\$ 49,655	\$ 52,185	\$ 40,136	\$ 8,262	19.6%	\$ 702	1.4%			

<b>Fund</b>	General							2009 Budget		2009-2008	
<b>Dept</b>	Business	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
<b>Sub-Dept</b>	Human Resources	2009	2008	2008	2007	2006	Variance	%		Variance	%
Utilities											
	3401 Telephone	0	0	0	0	2,191	0	0.0%		0	0.0%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ 2,191	\$ -	0.0%		\$ -	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 324,780	\$ 262,424	\$ 315,718	\$ 282,130	\$ 236,330	\$ 62,356	23.8%		\$ 9,062	2.9%
<b>Surplus/(Deficit)</b>		\$ (306,516)	\$ (243,445)	\$ (295,409)	\$ (266,477)	\$ (217,507)	\$ (63,071)	25.9%		\$ (11,107)	3.8%

# Park Board

Fund	General	Budget		Projections	Budget	Final	Final	2009 Budget	2009-2008		
Dept	Park Board	2009	2008	2008	2007	2006	vs Projection	Variance	%	Budget	
Sub-Dept	NA									Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Alternative Revenue											
2603 Sponsorships		2,000	1,900	0	0	0	100	5.3%	2,000	0.0%	
<b>Total Alternative Revenue</b>		\$ 2,000	\$ 1,900	\$ -	\$ -	\$ -	\$ 100	5.3%	\$ 2,000	0.0%	
Miscellaneous											
2700 Ins Contribution - Employee		0	550	408	363	386	-550	-100.0%	-408	-100.0%	
2704 Reimbursement Income		0	0	0	0	119	0	0.0%	0	0.0%	
<b>Total Miscellaneous Revenue</b>		\$ -	\$ 550	\$ 408	\$ 363	\$ 505	\$ (550)	-100.0%	\$ (408)	-100.0%	
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Revenue</b>		\$ 2,000	\$ 2,450	\$ 408	\$ 363	\$ 505	\$ (450)	-18.4%	\$ 1,592	390.2%	
Wages & Benefits											
3100 Wages - Regular		18,617	29,215	31,085	31,615	29,475	-10,598	-36.3%	-12,468	-40.1%	
3101 Wages - Regular OT		0	800	1,980	1,355	1,645	-800	-100.0%	-1,980	-100.0%	
3102 Wages - Short-term		0	0	0	0	340	0	0.0%	0	0.0%	
3104 Employee Insurance		0	6,828	6,828	6,212	6,610	-6,828	-100.0%	-6,828	-100.0%	
3113 Training & Conferences		18,850	18,000	18,850	12,256	10,697	850	4.7%	0	0.0%	
3114 Mileage Reimbursement		600	700	320	11	0	-100	-14.3%	280	87.5%	
3117 Awards & Recognition		1,200	1,200	1,200	1,014	798	0	0.0%	0	0.0%	
3120 Staff shirts/Uniforms		700	600	750	231	265	100	16.7%	-50	-6.7%	
<b>Total Wages &amp; Benefits</b>		\$ 39,967	\$ 57,343	\$ 61,013	\$ 52,774	\$ 49,831	\$ (17,376)	-30.3%	\$ (21,046)	-34.5%	
Supplies											
3200 Office Supplies		1,000	1,000	1,500	951	247	0	0.0%	-500	-33.3%	
3207 Books & Publications		300	16	0	52	0	284	1775.0%	300	0.0%	
3208 Meeting Supplies		2,100	1,500	3,000	2,492	1,905	600	40.0%	-900	-30.0%	
3299 Miscellaneous Supplies		0	0	0	264	196	0	0.0%	0	0.0%	
<b>Total Supplies</b>		\$ 3,400	\$ 2,516	\$ 4,500	\$ 3,759	\$ 2,347	\$ 884	35.1%	\$ (1,100)	-24.4%	
Contractual Services											
3300 Mobile Communication		1,728	0	0	0	0	1,728	0.0%	1,728	0.0%	
3301 Dues & Memberships		6,300	6,182	6,500	6,032	0	118	1.9%	-200	-3.1%	
3303 Postage		300	300	180	302	77	0	0.0%	120	66.7%	
3307 Legal Services		18,000	9,000	9,000	10,631	4,825	9,000	100.0%	9,000	100.0%	
3319 Staff Recruitment		0	7,500	7,500	0	0	-7,500	-100.0%	-7,500	-100.0%	
3321 Promotion		0	160	0	0	0	-160	-100.0%	0	0.0%	
3323 Community/Public Relations		10,100	10,000	8,300	2,026	3,641	100	1.0%	1,800	21.7%	
3399 Miscellaneous Services		600	750	1,200	0	3,900	-150	-20.0%	-600	-50.0%	
<b>Total Contractual Services</b>		\$ 37,028	\$ 33,892	\$ 32,680	\$ 18,991	\$ 12,443	\$ 3,136	9.3%	\$ 4,348	13.3%	
Utilities											
3401 Telephone		400	600	720	639	983	-200	-33.3%	-320	-44.4%	
<b>Total Utilities</b>		\$ 400	\$ 600	\$ 720	\$ 639	\$ 983	\$ (200)	-33.3%	\$ (320)	-44.4%	
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	

<b>Fund</b>	General							2009 Budget		2009-2008	
<b>Dept</b>	Park Board	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006	Variance	%		Variance	%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 80,795	\$ 94,351	\$ 98,913	\$ 76,162	\$ 65,605	\$ (13,556)	-14.4%		\$ (18,118)	-18.3%
<b>Surplus/(Deficit)</b>		\$ (78,795)	\$ (91,901)	\$ (98,505)	\$ (75,800)	\$ (65,100)	\$ 13,106	-14.3%		\$ 19,710	-20.0%



## Trades

Fund	General							2009 Budget		2009-2008	
Dept	Parks	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
Sub-Dept	Trades	2009	2008	2008	2007	2006	Variance	%		Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Alternative Revenue											
2600 Grants		0	0	0	0	9,265	0	0.0%		0	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ 9,265	\$ -	0.0%		\$ -	0.0%
Miscellaneous											
2700 Ins Contribution - Employee		7,884	7,433	7,433	5,709	6,436	451	6.1%		451	6.1%
2704 Reimbursement Income		6,250	6,500	6,250	8,883	19,512	-250	-3.8%		0	0.0%
2710 Parking Permits		40,000	46,600	40,000	30,151	51,900	-6,600	-14.2%		0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ 54,134	\$ 60,594	\$ 53,683	\$ 44,743	\$ 77,848	\$ (6,460)	-10.7%		\$ 451	0.8%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Revenue</b>		\$ 54,134	\$ 60,594	\$ 53,683	\$ 44,743	\$ 87,113	\$ (6,460)	-10.7%		\$ 451	0.8%
Wages & Benefits											
3100 Wages - Regular		374,316	348,000	368,307	333,583	331,272	26,316	7.6%		6,009	1.6%
3101 Wages - Regular OT		14,490	25,000	14,490	18,164	9,206	-10,510	-42.0%		0	0.0%
3102 Wages - Short-term		31,075	26,000	30,170	15,869	16,053	5,075	19.5%		905	3.0%
3103 Wages - Short-term OT		500	400	0	349	8	100	25.0%		500	0.0%
3104 Employee Insurance		132,252	116,256	116,256	98,844	112,365	15,996	13.8%		15,996	13.8%
3112 Employee Certifications		100	0	0	0	60	100	0.0%		100	0.0%
3113 Training & Conferences		7,500	6,800	7,500	5,560	4,782	700	10.3%		0	0.0%
3114 Mileage Reimbursement		100	0	200	0	0	100	0.0%		-100	-50.0%
3117 Awards & Recognition		120	120	120	16	0	0	0.0%		0	0.0%
3120 Staff shirts/Uniforms		3,000	2,500	4,000	2,955	2,100	500	20.0%		-1,000	-25.0%
<b>Total Wages &amp; Benefits</b>		\$ 563,453	\$ 525,076	\$ 541,043	\$ 475,340	\$ 475,846	\$ 38,377	7.3%		\$ 22,410	4.1%
Supplies											
3200 Office Supplies		100	100	500	209	139	0	0.0%		-400	-80.0%
3201 Tech parts/supplies		100	49	0	0	136	51	104.1%		100	0.0%
3202 Training Supplies		200	0	0	0	0	200	0.0%		200	0.0%
3204 Janitorial Supplies		2,000	2,400	2,400	1,190	3,752	-400	-16.7%		-400	-16.7%
3207 Books & Publications		500	506	0	20	173	-6	-1.2%		500	0.0%
3208 Meeting Supplies		100	0	160	0	31	100	0.0%		-60	-37.5%
3209 Safety Supplies		7,525	19,200	19,200	19,318	24,441	-11,675	-60.8%		-11,675	-60.8%
3211 Repair Parts		4,000	12,000	25,000	17,966	16,991	-8,000	-66.7%		-21,000	-84.0%
3212 Motor Fuel		0	0	0	35	0	0	0.0%		0	0.0%
3213 Electrical Supplies		15,000	14,500	14,500	15,265	18,915	500	3.4%		500	3.4%
3214 Plumbing/Irrigation Supplies		6,500	6,000	8,250	5,954	9,347	500	8.3%		-1,750	-21.2%
3215 Building Materials & Supplies		12,000	12,000	16,000	13,673	25,448	0	0.0%		-4,000	-25.0%
3219 Horticultural Supplies		0	0	0	4	0	0	0.0%		0	0.0%
3222 Oils/Lubricants		400	200	400	0	29	200	100.0%		0	0.0%
3226 Sand		500	900	500	0	0	-400	-44.4%		0	0.0%
3228 Small Tools & Equipment		4,000	5,000	6,000	12,203	5,398	-1,000	-20.0%		-2,000	-33.3%
3229 Paving/Masonry Supplies		8,000	9,000	8,000	6,311	11,610	-1,000	-11.1%		0	0.0%
3231 HVAC Supplies		4,500	4,000	0	0	0	500	12.5%		4,500	0.0%
3232 Playground Parts/Supplies		25,875	13,000	0	0	0	12,875	99.0%		25,875	0.0%
3233 Sign Supplies		5,000	4,500	0	0	0	500	11.1%		5,000	0.0%
3237 Building Amenities		1,000	1,000	1,000	0	0	0	0.0%		0	0.0%
3299 Miscellaneous Supplies		0	3,000	9,000	3,755	6,076	-3,000	-100.0%		-9,000	-100.0%
<b>Total Supplies</b>		\$ 97,300	\$ 107,355	\$ 110,910	\$ 95,901	\$ 122,486	\$ (10,055)	-9.4%		\$ (13,610)	-12.3%
Contractual Services											

Fund	General	Budget	Projections	Budget	Final	2009 Budget	2009-2008			
Dept	Parks	2009	2008	2008	2007	Final	Budget	%	Budget	
Sub-Dept	Trades					2006	vs Projection	Variance	Variance	
								%	%	
3300	Mobile Communication	0	0	0	0	605	0	0.0%	0	0.0%
3311	Alarm Services & Repairs	0	0	0	0	211	0	0.0%	0	0.0%
3313	Refuse Services	0	1,500	1,500	1,000	1,295	-1,500	-100.0%	-1,500	-100.0%
3320	Physicals/Employee Tests	500	535	500	318	0	-35	-6.5%	0	0.0%
3330	Permit/Registration Fees	400	300	400	227	195	100	33.3%	0	0.0%
3331	Equipment Rental	4,000	4,500	5,000	3,876	9,524	-500	-11.1%	-1,000	-20.0%
3340	Inspections/Certifications	11,060	0	0	0	0	11,060	0.0%	11,060	0.0%
3343	Vandalism Repairs	4,000	4,000	4,500	0	1,590	0	0.0%	-500	-11.1%
3345	Equipment R&M	2,000	1,969	2,000	8	28,549	31	1.6%	0	0.0%
3346	Building R&M	35,000	36,000	35,000	15,365	55,894	-1,000	-2.8%	0	0.0%
3347	Computer R&M	0	0	0	0	1,371	0	0.0%	0	0.0%
3349	Fencing R&M	9,000	6,400	0	0	0	2,600	40.6%	9,000	0.0%
3350	Bridge R&M	500	0	0	0	0	500	0.0%	500	0.0%
3399	Miscellaneous Services	35,000	35,000	43,850	31,780	49,819	0	0.0%	-8,850	-20.2%
<b>Total Contractual Services</b>		\$ 101,460	\$ 90,204	\$ 92,750	\$ 52,574	\$ 149,053	\$ 11,256	12.5%	\$ 8,710	9.4%
Utilities										
3401	Telephone	0	0	0	0	2,191	0	0.0%	0	0.0%
3404	Gas	0	0	0	84	331	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ 84	\$ 2,522	\$ -	0.0%	\$ -	0.0%
Capital										
3500	Furniture & Fixtures	1,000	0	0	481	3,599	1,000	0.0%	1,000	0.0%
3501	Park Amenities	0	0	0	0	98	0	0.0%	0	0.0%
3502	Vehicles & Equipment	0	0	0	0	1,018	0	0.0%	0	0.0%
3503	Land Acquisition	0	0	0	0	0	0	0.0%	0	0.0%
3504	Park and Facility Dev	0	0	0	0	2,950	0	0.0%	0	0.0%
<b>Total Capital Expense</b>		\$ 1,000	\$ -	\$ -	\$ 481	\$ 7,666	\$ 1,000	0.0%	\$ 1,000	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 763,213	\$ 722,635	\$ 744,703	\$ 624,380	\$ 757,572	\$ 40,578	5.6%	\$ 18,510	2.5%
<b>Surplus/(Deficit)</b>		\$ (709,079)	\$ (662,041)	\$ (691,020)	\$ (579,637)	\$ (670,459)	\$ (47,038)	7.1%	\$ (18,059)	2.6%

# Fleet

Fund	General	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Parks	2009	2008	2009	2008	2009	2008	2006	2007	vs Projection	%	Budget	%
Sub-Dept	Fleet									Variance		Variance	
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous													
2700 Ins Contribution - Employee		2,964	1,637	2,114	2,091	1,294	1,327	81.1%	850	40.2%			
2704 Reimbursement Income		100	9,746	0	3,518	761	-9,646	-99.0%	100	0.0%			
2706 Miscellaneous Revenue		0	144	0	200	50	-144	-100.0%	0	0.0%			
<b>Total Miscellaneous Revenue</b>		\$ 3,064	\$ 11,527	\$ 2,114	\$ 5,808	\$ 2,106	\$ (8,463)	-73.4%	\$ 950	44.9%			
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 3,064	\$ 11,527	\$ 2,114	\$ 5,808	\$ 2,106	\$ (8,463)	-73.4%	\$ 950	44.9%			
Wages & Benefits													
3100 Wages - Regular		117,043	116,556	133,352	128,612	124,931	487	0.4%	-16,309	-12.2%			
3101 Wages - Regular OT		6,750	8,049	6,732	4,527	2,290	-1,299	-16.1%	18	0.3%			
3102 Wages - Short-term		29,040	15,680	23,520	14,299	20,937	13,360	85.2%	5,520	23.5%			
3103 Wages - Short-term OT		2,000	1,100	2,052	910	2,070	900	81.8%	-52	-2.5%			
3104 Employee Insurance		40,188	35,548	35,230	35,946	32,829	4,640	13.1%	4,958	14.1%			
3111 Tuition Reimbursement		1,500	0	1,800	0	0	1,500	0.0%	-300	-16.7%			
3112 Employee Certifications		450	300	600	0	0	150	50.0%	-150	-25.0%			
3113 Training & Conferences		1,990	3,257	2,135	574	511	-1,267	-38.9%	-145	-6.8%			
3114 Mileage Reimbursement		0	0	0	15	0	0	0.0%	0	0.0%			
3117 Awards & Recognition		200	0	0	0	0	200	0.0%	200	0.0%			
3120 Staff shirts/Uniforms		1,401	1,400	1,400	1,306	1,409	1	0.1%	1	0.1%			
<b>Total Wages &amp; Benefits</b>		\$ 200,562	\$ 181,890	\$ 206,821	\$ 186,190	\$ 184,978	\$ 18,672	10.3%	\$ (6,259)	-3.0%			
Supplies													
3200 Office Supplies		300	300	600	161	457	0	0.0%	-300	-50.0%			
3201 Tech parts/supplies		0	0	0	0	68	0	0.0%	0	0.0%			
3204 Janitorial Supplies		400	244	400	418	240	156	63.9%	0	0.0%			
3207 Books & Publications		50	0	0	0	40	50	0.0%	50	0.0%			
3208 Meeting Supplies		0	0	0	17	0	0	0.0%	0	0.0%			
3209 Safety Supplies		1,400	1,125	1,650	807	1,021	275	24.4%	-250	-15.2%			
3211 Repair Parts		90,400	90,590	89,800	88,940	83,412	-190	-0.2%	600	0.7%			
3212 Motor Fuel		238,000	213,500	170,800	157,983	163,877	24,500	11.5%	67,200	39.3%			
3215 Building Materials & Supplies		0	0	0	0	8	0	0.0%	0	0.0%			
3222 Oils/Lubricants		12,000	10,033	10,000	9,660	8,300	1,967	19.6%	2,000	20.0%			
3228 Small Tools & Equipment		5,100	6,050	8,000	3,326	3,345	-950	-15.7%	-2,900	-36.3%			
3299 Miscellaneous Supplies		0	0	0	185	150	0	0.0%	0	0.0%			
<b>Total Supplies</b>		\$ 347,650	\$ 321,842	\$ 281,250	\$ 261,498	\$ 260,920	\$ 25,808	8.0%	\$ 66,400	23.6%			
Contractual Services													
3300 Mobile Communication		0	0	0	0	605	0	0.0%	0	0.0%			
3301 Dues & Memberships		0	0	0	20	0	0	0.0%	0	0.0%			
3312 Janitorial Services		300	12	0	0	0	288	2400.0%	300	0.0%			
3313 Refuse Services		0	420	840	601	381	-420	-100.0%	-840	-100.0%			
3320 Physicals/Employee Tests		200	178	0	60	0	22	12.4%	200	0.0%			
3330 Permit/Registration Fees		300	260	0	0	0	40	15.4%	300	0.0%			
3331 Equipment Rental		1,900	1,775	1,900	2,056	2,187	125	7.0%	0	0.0%			
3340 Inspections/Certifications		2,900	0	0	0	0	2,900	0.0%	2,900	0.0%			
3344 Vehicle R&M		21,000	30,041	20,000	22,929	28,832	-9,041	-30.1%	1,000	5.0%			
3345 Equipment R&M		15,000	13,500	20,500	20,358	13,305	1,500	11.1%	-5,500	-26.8%			
3347 Computer R&M		0	0	0	0	685	0	0.0%	0	0.0%			
3399 Miscellaneous Services		6,701	6,124	9,320	7,240	5,105	577	9.4%	-2,619	-28.1%			

<b>Fund</b>	General						2009 Budget		2009-2008	
<b>Dept</b>	Parks	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
<b>Sub-Dept</b>	Fleet	2009	2008	2008	2007	2006	Variance		Variance	
<hr/>										
<b>Total Contractual Services</b>		\$ 48,301	\$ 52,310	\$ 52,560	\$ 53,264	\$ 51,101	\$ (4,009)	-7.7%	\$ (4,259)	-8.1%
<hr/>										
Utilities										
3401 Telephone		0	0	0	0	730	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ 730	\$ -	0.0%	\$ -	0.0%
<hr/>										
Capital										
3502 Vehicles & Equipment		0	0	0	10,302	2,158	0	0.0%	0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ 10,302	\$ 2,158	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 596,513	\$ 556,042	\$ 540,631	\$ 511,254	\$ 499,886	\$ 40,471	7.3%	\$ 55,882	10.3%
<b>Surplus/(Deficit)</b>		\$ (593,449)	\$ (544,515)	\$ (538,517)	\$ (505,446)	\$ (497,780)	\$ (48,934)	9.0%	\$ (54,932)	10.2%

## General Fund Allocations

Fund	General						2009 Budget		2009-2008	
Dept	Allocations	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance		Variance	
<b>Taxes</b>										
2100	Tax Revenue	4,950,000	4,800,949	4,800,949	4,598,823	4,447,864	149,051	3.1%	149,051	3.1%
2101	Replacement Taxes	100,000	140,000	100,000	158,844	118,866	-40,000	-28.6%	0	0.0%
<b>Total Taxes</b>		\$ 5,050,000	\$ 4,940,949	\$ 4,900,949	\$ 4,757,667	\$ 4,566,730	\$ 109,051	2.2%	\$ 149,051	3.0%
<b>Investment Income</b>										
2200	Interest Income	154,490	200,000	240,000	360,539	231,091	-45,510	-22.8%	-85,510	-35.6%
<b>Total Investment Income</b>		\$ 154,490	\$ 200,000	\$ 240,000	\$ 360,539	\$ 231,091	\$ (45,510)	-22.8%	\$ (85,510)	-35.6%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Miscellaneous</b>										
2704	Reimbursement Income	7,000	7,000	7,000	6,708	10,012	0	0.0%	0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ 7,000	\$ 7,000	\$ 7,000	\$ 6,708	\$ 10,012	\$ -	0.0%	\$ -	0.0%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>		\$ 5,211,490	\$ 5,147,949	\$ 5,147,949	\$ 5,124,915	\$ 4,807,833	\$ 63,541	1.2%	\$ 63,541	1.2%
<b>Total Wages &amp; Benefits</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Supplies</b>										
3200	Office Supplies	3,750	3,000	6,300	4,556	4,399	750	25.0%	-2,550	-40.5%
3210	Staff Supplies	3,000	3,000	2,000	0	0	0	0.0%	1,000	50.0%
3218	Printer/Copier Supplies	9,000	12,000	7,500	0	0	-3,000	-25.0%	1,500	20.0%
<b>Total Supplies</b>		\$ 15,750	\$ 18,000	\$ 15,800	\$ 4,556	\$ 4,399	\$ (2,250)	-12.5%	\$ (50)	-0.3%
<b>Contractual Services</b>										
3302	Printer/Copier Services	12,000	10,000	9,600	9,658	7,172	2,000	20.0%	2,400	25.0%
3303	Postage	18,000	18,000	20,000	17,279	6,191	0	0.0%	-2,000	-10.0%
3348	Data/Communications Lines R&N	0	2,000	0	0	0	-2,000	-100.0%	0	0.0%
<b>Total Contractual Services</b>		\$ 30,000	\$ 30,000	\$ 29,600	\$ 26,937	\$ 13,363	\$ -	0.0%	\$ 400	1.4%
<b>Utilities</b>										
3400	Communication Lines	32,400	24,000	22,620	12,267	3,502	8,400	35.0%	9,780	43.2%
3401	Telephone	0	20,700	20,700	23,118	1,461	-20,700	-100.0%	-20,700	-100.0%
3402	Electricity	26,500	23,000	27,522	21,297	34,349	3,500	15.2%	-1,022	-3.7%
3403	Water	3,150	2,850	3,058	0	0	300	10.5%	92	3.0%
3404	Gas	12,000	10,000	6,720	5,623	6,729	2,000	20.0%	5,280	78.6%
<b>Total Utilities</b>		\$ 74,050	\$ 80,550	\$ 80,620	\$ 62,305	\$ 46,041	\$ (6,500)	-8.1%	\$ (6,570)	-8.1%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Other Financing Uses</b>										
3801	Fund Transfer	1,315,000	1,215,000	1,315,000	575,000	750,000	100,000	8.2%	0	0.0%
<b>Total Other Financing Uses</b>		\$ 1,315,000	\$ 1,215,000	\$ 1,315,000	\$ 575,000	\$ 750,000	\$ 100,000	8.2%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 1,434,800	\$ 1,343,550	\$ 1,441,020	\$ 668,798	\$ 813,803	\$ 91,250	6.8%	\$ (6,220)	-0.4%
<b>Surplus/(Deficit)</b>		\$ 3,776,690	\$ 3,804,399	\$ 3,706,929	\$ 4,456,117	\$ 3,994,030	\$ (27,709)	-0.7%	\$ 69,761	1.9%

## Recreation Fund – All Departments

Recreation Fund	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	2009 Budget vs Projection		2009-2008 Budget	
						Variance	%	Variance	%
<b>Taxes</b>									
2100 Tax Revenue	2,550,000	2,425,000	2,425,000	2,349,328	2,058,959	125,000	5.2%	125,000	5.2%
2101 Replacement Taxes	100,000	140,000	140,000	100,000	100,000	-40,000	-28.6%	-40,000	-28.6%
<b>Total Taxes</b>	<b>\$ 2,650,000</b>	<b>\$ 2,565,000</b>	<b>\$ 2,565,000</b>	<b>\$ 2,449,328</b>	<b>\$ 2,158,959</b>	<b>\$ 85,000</b>	<b>3.3%</b>	<b>\$ 85,000</b>	<b>3.3%</b>
<b>Investment Income</b>									
2200 Interest Income	69,000	87,000	87,000	102,708	109,108	-18,000	-20.7%	-18,000	-20.7%
<b>Total Investment Income</b>	<b>\$ 69,000</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 102,708</b>	<b>\$ 109,108</b>	<b>\$ (18,000)</b>	<b>-20.7%</b>	<b>\$ (18,000)</b>	<b>-20.7%</b>
<b>Charges for Services</b>									
2300 Program Revenue	4,323,901	3,945,256	4,107,293	4,244,466	4,509,836	378,645	9.6%	216,608	5.3%
2301 Pool Passes	370,860	362,639	387,372	370,146	335,842	8,221	2.3%	-16,512	-4.3%
2302 Daily Admissions - residents	114,948	196,630	314,970	0	0	-81,682	-41.5%	-200,022	-63.5%
2303 Daily Admissions - non-residents	123,730	156,304	0	0	0	-32,574	-20.8%	123,730	0.0%
2304 Daily Admissions - general	35,700	20,965	0	0	0	14,735	70.3%	35,700	0.0%
<b>Total Charges for Services</b>	<b>\$ 4,969,139</b>	<b>\$ 4,681,794</b>	<b>\$ 4,809,635</b>	<b>\$ 4,614,612</b>	<b>\$ 4,845,678</b>	<b>\$ 287,345</b>	<b>6.1%</b>	<b>\$ 159,504</b>	<b>3.3%</b>
<b>Sales</b>									
2400 Merchandise Sales	5,650	8,104	16,500	15,585	14,313	-2,454	-30.3%	-10,850	-65.8%
2401 Concession	36,668	41,166	37,950	37,787	39,589	-4,498	-10.9%	-1,282	-3.4%
2402 Brochure Advertising	27,600	23,506	38,203	28,986	30,124	4,094	17.4%	-10,603	-27.8%
2404 Event Ticket Sales	60,360	43,104	64,230	0	0	17,256	40.0%	-3,870	-6.0%
<b>Total Sales</b>	<b>\$ 130,278</b>	<b>\$ 115,880</b>	<b>\$ 156,883</b>	<b>\$ 82,359</b>	<b>\$ 84,026</b>	<b>\$ 14,398</b>	<b>12.4%</b>	<b>\$ (26,605)</b>	<b>-17.0%</b>
<b>Rentals</b>									
2500 Facility/Amenity Rentals	75,940	76,868	40,746	157,764	137,280	-928	-1.2%	35,194	86.4%
2501 Tournament Income	28,000	30,740	26,000	28,058	16,135	-2,740	-8.9%	2,000	7.7%
2502 Athletic Field Rentals	64,500	64,500	76,000	0	0	0	0.0%	-11,500	-15.1%
<b>Total Rental Income</b>	<b>\$ 168,440</b>	<b>\$ 172,108</b>	<b>\$ 142,746</b>	<b>\$ 185,822</b>	<b>\$ 153,415</b>	<b>\$ (3,668)</b>	<b>-2.1%</b>	<b>\$ 25,694</b>	<b>18.0%</b>
<b>Alternative Revenue</b>									
2600 Grants	0	1,413	500	3,500	7,500	-1,413	-100.0%	-500	-100.0%
2601 Donations	4,500	1,400	500	6,270	11,740	3,100	221.4%	4,000	800.0%
2603 Sponsorships	90,500	78,896	109,500	102,291	137,339	11,604	14.7%	-19,000	-17.4%
<b>Total Alternative Revenue</b>	<b>\$ 95,000</b>	<b>\$ 81,709</b>	<b>\$ 110,500</b>	<b>\$ 112,061</b>	<b>\$ 156,579</b>	<b>\$ 13,291</b>	<b>16.3%</b>	<b>\$ (15,500)</b>	<b>-14.0%</b>
<b>Miscellaneous</b>									
2700 Ins Contribution - Employee	38,459	37,990	37,139	32,007	34,302	469	1.2%	1,320	3.6%
2703 WDSRA Reimbursement	7,186	11,750	11,750	13,316	12,246	-4,564	-38.8%	-4,564	-38.8%
2704 Reimbursement Income	394,548	391,754	397,708	366,674	315,806	2,794	0.7%	-3,160	-0.8%
2705 Sales Tax Revenue	2,500	2,500	2,500	2,955	1,952	0	0.0%	0	0.0%
2706 Miscellaneous Revenue	870	1,869	1,500	57,057	41,804	-999	-53.5%	-630	-42.0%
2707 Commission Revenue	15,950	14,213	7,000	9,989	16,058	1,737	12.2%	8,950	127.9%
2708 Forever Green Tree	3,600	4,000	3,600	6,007	5,500	-400	-10.0%	0	0.0%
2709 Cell Tower	52,500	52,480	52,480	0	0	20	0.0%	20	0.0%
2711 Over/short	0	245	0	12	196	-245	-100.0%	0	0.0%
2712 Bulb/Firewood Sales	1,500	1,848	1,300	1,382	2,137	-348	-18.8%	200	15.4%
<b>Total Miscellaneous Revenue</b>	<b>\$ 517,113</b>	<b>\$ 518,649</b>	<b>\$ 514,977</b>	<b>\$ 489,400</b>	<b>\$ 430,000</b>	<b>\$ (1,536)</b>	<b>-0.3%</b>	<b>\$ 2,136</b>	<b>0.4%</b>
<b>Other Financing Sources</b>									
2801 Transfers In	1,015,000	915,000	1,015,000	575,000	750,000	100,000	10.9%	0	0.0%
2802 Admin Overhead Reimburse	67,100	67,100	67,100	47,775	47,775	0	0.0%	0	0.0%
<b>Other Financing Income</b>	<b>\$ 1,082,100</b>	<b>\$ 982,100</b>	<b>\$ 1,082,100</b>	<b>\$ 622,775</b>	<b>\$ 797,775</b>	<b>\$ 100,000</b>	<b>10.2%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$ 9,681,070</b>	<b>\$ 9,204,240</b>	<b>\$ 9,468,841</b>	<b>\$ 8,659,065</b>	<b>\$ 8,735,540</b>	<b>\$ 476,830</b>	<b>5.2%</b>	<b>\$ 212,229</b>	<b>2.2%</b>
<b>Wages &amp; Benefits</b>									
3100 Wages - Regular	2,677,342	2,595,672	2,653,095	2,572,164	2,587,420	81,670	3.1%	24,247	0.9%
3101 Wages - Regular OT	60,491	64,805	61,183	69,797	78,163	-4,314	-6.7%	-692	-1.1%
3102 Wages - Short-term	2,288,908	2,121,217	2,163,302	1,993,742	1,928,078	167,691	7.9%	125,606	5.8%

Recreation Fund	Budget 2009	Projections 2008	Budget 2008	Final 2007	2009 Budget			2009-2008	
					Final 2006	vs Projection Variance	%	Budget Variance	%
3103 Wages - Short-term OT	118,588	120,132	99,594	91,653	128,060	-1,544	-1.3%	18,994	19.1%
3104 Employee Insurance	603,744	642,639	642,654	512,429	532,969	-38,895	-6.1%	-38,910	-6.1%
3111 Tuition Reimbursement	2,900	0	0	0	6,885	2,900	0.0%	2,900	0.0%
3112 Employee Certifications	2,145	275	150	105	1,353	1,870	680.0%	1,995	1330.0%
3113 Training & Conferences	24,475	17,500	26,995	15,092	22,602	6,975	39.9%	-2,520	-9.3%
3114 Mileage Reimbursement	1,145	1,090	1,835	1,364	1,968	55	5.0%	-690	-37.6%
3117 Awards & Recognition	1,075	1,005	5,910	696	1,240	70	7.0%	-4,835	-81.8%
3118 Employee Discounts	16,000	15,500	18,000	19,403	18,890	500	3.2%	-2,000	-11.1%
3120 Staff shirts/Uniforms	22,471	19,565	20,344	21,001	17,790	2,906	14.9%	2,127	10.5%
<b>Total Wages &amp; Benefits</b>	<b>\$ 5,819,284</b>	<b>\$ 5,599,400</b>	<b>\$ 5,693,062</b>	<b>\$ 5,297,445</b>	<b>\$ 5,325,418</b>	<b>\$ 219,884</b>	<b>3.9%</b>	<b>\$ 126,222</b>	<b>2.2%</b>
Supplies									
3200 Office Supplies	17,787	13,299	23,005	23,709	18,706	4,488	33.7%	-5,218	-22.7%
3201 Tech parts/supplies	1,500	4	0	5,885	3,509	1,496	###	1,500	0.0%
3202 Training Supplies	300	250	300	1,983	358	50	20.0%	0	0.0%
3203 Program Supplies	297,867	253,482	278,493	287,672	263,549	44,385	17.5%	19,374	7.0%
3204 Janitorial Supplies	55,335	51,252	52,125	49,293	45,051	4,083	8.0%	3,210	6.2%
3205 Concession Supplies	1,100	1,290	1,050	2,090	1,447	-190	-14.7%	50	4.8%
3207 Books & Publications	2,933	2,731	2,760	2,135	2,399	202	7.4%	173	6.3%
3208 Meeting Supplies	3,975	2,428	3,015	1,410	2,600	1,547	63.7%	960	31.8%
3209 Safety Supplies	30,089	32,160	28,285	31,472	19,791	-2,071	-6.4%	1,804	6.4%
3210 Staff Supplies	7,000	5,809	5,400	1,119	1,004	1,191	20.5%	1,600	29.6%
3211 Repair Parts	28,320	28,205	30,670	30,047	27,358	115	0.4%	-2,350	-7.7%
3213 Electrical Supplies	11,000	6,400	5,300	5,030	4,133	4,600	71.9%	5,700	107.5%
3214 Plumbing/Irrigation Supplies	7,570	11,500	3,740	8,117	3,595	-3,930	-34.2%	3,830	102.4%
3215 Building Materials & Supplies	16,690	16,052	19,140	15,823	11,049	638	4.0%	-2,450	-12.8%
3216 Aquatic/Pond Supplies	33,910	33,650	35,830	19,746	21,039	260	0.8%	-1,920	-5.4%
3217 Plant Protectents	19,775	19,905	22,345	14,545	16,111	-130	-0.7%	-2,570	-11.5%
3218 Printer/Copier Supplies	18,200	24,000	21,000	31	0	-5,800	-24.2%	-2,800	-13.3%
3219 Horticultural Supplies	21,000	24,400	25,950	28,209	28,719	-3,400	-13.9%	-4,950	-19.1%
3220 Horticulture Material	38,950	41,800	38,400	27,812	25,052	-2,850	-6.8%	550	1.4%
3221 Athletic field Supplies	53,780	60,920	52,185	45,119	53,545	-7,140	-11.7%	1,595	3.1%
3222 Oils/Lubricants	1,250	797	1,242	614	630	453	56.8%	8	0.6%
3223 Grass Seed	36,535	36,813	33,745	21,764	34,832	-278	-0.8%	2,790	8.3%
3224 Sod	1,800	1,300	0	35	5,108	500	38.5%	1,800	0.0%
3225 Fertilizer	66,710	62,162	55,200	40,159	43,131	4,548	7.3%	11,510	20.9%
3226 Sand	3,150	250	2,550	2,494	1,353	2,900	1160.0%	600	23.5%
3227 Top Soil	4,300	300	0	702	3,725	4,000	1333.3%	4,300	0.0%
3228 Small Tools & Equipment	27,105	32,881	32,140	34,511	30,678	-5,776	-17.6%	-5,035	-15.7%
3229 Paving/Masonry Supplies	5,550	5,300	5,300	1,223	1,078	250	4.7%	250	4.7%
3233 Sign Supplies	700	45	0	0	0	655	1455.6%	700	0.0%
3235 Park & Facility Dev Materials	0	925	0	0	0	-925	-100.0%	0	0.0%
3236 Park Amenities	40,500	23,916	24,900	24,811	14,669	16,584	69.3%	15,600	62.7%
3299 Miscellaneous Supplies	2,456	5,270	2,950	2,007	2,395	-2,814	-53.4%	-494	-16.7%
<b>Total Supplies</b>	<b>\$ 857,137</b>	<b>\$ 799,496</b>	<b>\$ 807,020</b>	<b>\$ 729,566</b>	<b>\$ 686,616</b>	<b>\$ 57,641</b>	<b>7.2%</b>	<b>\$ 50,117</b>	<b>6.2%</b>
Contractual Services									
3300 Mobile Communication	25,455	22,880	26,040	27,502	16,031	2,575	11.3%	-585	-2.2%
3301 Dues & Memberships	7,360	6,566	5,555	4,943	4,232	794	12.1%	1,805	32.5%
3302 Printer/Copier Services	24,200	19,400	19,400	36,219	24,532	4,800	24.7%	4,800	24.7%
3303 Postage	32,640	30,159	37,843	31,035	29,850	2,481	8.2%	-5,203	-13.7%
3304 Pest Control	15,985	10,975	14,115	3,221	2,827	5,010	45.6%	1,870	13.2%
3305 Turf Maintenance Services	87,500	79,500	100,500	76,924	14,234	8,000	10.1%	-13,000	-12.9%
3307 Legal Services	8,000	3,550	7,750	1,094	965	4,450	125.4%	250	3.2%
3308 Legal Notices/Publications	1,000	569	1,200	0	0	431	75.7%	-200	-16.7%
3311 Alarm Services & Repairs	350	355	0	5,265	11,742	-5	-1.4%	350	0.0%
3312 Janitorial Services	40,180	28,372	30,564	31,918	58,649	11,808	41.6%	9,616	31.5%
3313 Refuse Services	71,610	60,302	58,393	47,045	59,294	11,308	18.8%	13,217	22.6%
3314 Tech Support/Consulting	500	500	1,000	405	10,205	0	0.0%	-500	-50.0%
3315 Program Transportation	10,362	3,401	5,461	8,586	9,346	6,961	204.7%	4,901	89.7%
3316 Program Entertainment	46,365	63,416	48,691	52,289	52,658	-17,051	-26.9%	-2,326	-4.8%
3317 Program Contractual Services	1,063,917	1,046,957	1,169,506	1,050,807	1,373,738	16,960	1.6%	-105,589	-9.0%
3318 Advertising	51,375	43,044	45,815	31,828	22,764	8,331	19.4%	5,560	12.1%
3319 Staff Recruitment	200	250	400	0	0	-50	-20.0%	-200	-50.0%
3320 Physicals/Employee Tests	4,330	3,916	3,980	1,344	569	414	10.6%	350	8.8%
3321 Promotion	40,535	36,375	45,010	29,959	34,878	4,160	11.4%	-4,475	-9.9%
3322 Printing	254,490	274,294	277,250	317,089	220,191	-19,804	-7.2%	-22,760	-8.2%
3323 Community/Public Relations	8,750	8,621	8,500	0	0	129	1.5%	250	2.9%
3324 Scholarship Program	11,000	9,000	8,500	7,211	7,557	2,000	22.2%	2,500	29.4%
3325 Tournament Prizes	4,860	4,550	0	0	0	310	6.8%	4,860	0.0%

Recreation Fund	Budget 2009	Projections 2008	Budget 2008	Final 2007	2009 Budget vs Projection			2009-2008 Budget	
					Final 2006	Variance	%	Variance	%
3327 Charge Card Fees	92,800	93,200	90,500	73,669	79,583	-400	-0.4%	2,300	2.5%
3328 Licenses/Easements	620	567	520	496	466	53	9.3%	100	19.2%
3329 Sales Tax Expense	4,411	4,368	4,540	2,907	1,925	43	1.0%	-129	-2.8%
3330 Permit/Registration Fees	2,916	2,920	3,216	2,987	2,507	-4	-0.1%	-300	-9.3%
3331 Equipment Rental	11,050	7,150	15,760	10,350	15,155	3,900	54.5%	-4,710	-29.9%
3332 Building Rental	235,727	129,823	137,894	114,697	107,216	105,904	81.6%	97,833	70.9%
3333 Retail Purchases	17,500	14,700	14,700	14,915	17,178	2,800	19.0%	2,800	19.0%
3341 Tree Maintenance Services	43,400	30,000	30,000	0	0	13,400	44.7%	13,400	44.7%
3342 Tech support Contracts	45,887	41,916	38,500	31,221	57,182	3,971	9.5%	7,387	19.2%
3343 Vandalism Repairs	500	1,500	1,500	984	459	-1,000	-66.7%	-1,000	-66.7%
3345 Equipment R&M	9,330	9,129	9,400	11,922	13,072	201	2.2%	-70	-0.7%
3346 Building R&M	1,750	2,250	750	0	30	-500	-22.2%	1,000	133.3%
3347 Computer R&M	0	0	0	14,641	11,331	0	0.0%	0	0.0%
3348 Data/Communications Lines R&M	0	3,000	0	0	0	-3,000	-100.0%	0	0.0%
3351 Other Repairs	4,400	660	0	0	0	3,740	566.7%	4,400	0.0%
3352 Media Services	24,000	0	0	0	0	24,000	0.0%	24,000	0.0%
3399 Miscellaneous Services	29,030	38,231	44,594	44,455	39,827	-9,201	-24.1%	-15,564	-34.9%
<b>Total Contractual Services</b>	<b>\$ 2,334,285</b>	<b>\$ 2,136,366</b>	<b>\$ 2,307,347</b>	<b>\$ 2,087,924</b>	<b>\$ 2,300,196</b>	<b>\$ 197,919</b>	<b>9.3%</b>	<b>\$ 26,938</b>	<b>1.2%</b>
Utilities									
3400 Communication Lines	64,800	48,027	45,240	40,305	6,087	16,773	34.9%	19,560	43.2%
3401 Telephone	0	41,400	41,400	70,692	48,228	-41,400	-100.0%	-41,400	-100.0%
3402 Electricity	238,500	207,000	247,500	210,333	209,889	31,500	15.2%	-9,000	-3.6%
3403 Water	51,150	49,125	49,329	0	0	2,025	4.1%	1,821	3.7%
3404 Gas	108,000	90,000	60,000	50,701	40,375	18,000	20.0%	48,000	80.0%
<b>Total Utilities</b>	<b>\$ 462,450</b>	<b>\$ 435,552</b>	<b>\$ 443,469</b>	<b>\$ 372,031</b>	<b>\$ 304,579</b>	<b>\$ 26,898</b>	<b>6.2%</b>	<b>\$ 18,981</b>	<b>4.3%</b>
Capital									
3500 Furniture & Fixtures	4,350	643	0	2,949	668	3,707	576.5%	4,350	0.0%
3501 Park Amenities	3,900	1,601	0	14,343	13,250	2,299	143.6%	3,900	0.0%
3502 Vehicles & Equipment	12,300	12,143	24,950	0	0	157	1.3%	-12,650	-50.7%
3556 Hardware/software	1,000	2,500	0	0	0	-1,500	-60.0%	1,000	0.0%
<b>Total Capital Expense</b>	<b>\$ 21,550</b>	<b>\$ 16,887</b>	<b>\$ 24,950</b>	<b>\$ 17,292</b>	<b>\$ 13,918</b>	<b>\$ 4,663</b>	<b>27.6%</b>	<b>(3,400)</b>	<b>-13.6%</b>
Miscellaneous									
3601 Administrative Overhead	103,700	103,700	103,700	84,000	84,000	0	0.0%	0	0.0%
<b>Total Miscellaneous Expense</b>	<b>\$ 103,700</b>	<b>\$ 103,700</b>	<b>\$ 103,700</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Debt Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$ 9,598,406</b>	<b>\$ 9,091,401</b>	<b>\$ 9,379,548</b>	<b>\$ 8,588,258</b>	<b>\$ 8,714,726</b>	<b>\$ 507,005</b>	<b>5.6%</b>	<b>\$ 218,858</b>	<b>2.3%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 82,664</b>	<b>\$ 112,839</b>	<b>\$ 89,293</b>	<b>\$ 70,807</b>	<b>\$ 20,814</b>	<b>\$ (30,175)</b>	<b>-26.7%</b>	<b>\$ (6,629)</b>	<b>-7.4%</b>



# Parks Administration

Fund	Recreation	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Parks	2009	2008	2008	2007	2006	vs Projection	%	Budget	%	Variance	%	
Sub-Dept	Administration												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Rentals</b>													
2500 Facility/Amenity Rentals		250	0	0	75	1,475	250	0.0%	250	0.0%			
<b>Total Rental Income</b>		\$ 250	\$ -	\$ -	\$ 75	\$ 1,475	\$ 250	0.0%	\$ 250	0.0%			
<b>Alternative Revenue</b>													
2601 Donations		0	0	0	185	20	0	0.0%	0	0.0%			
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ 185	\$ 20	\$ -	0.0%	\$ -	0.0%			
<b>Miscellaneous</b>													
2700 Ins Contribution - Employee		1,908	2,200	2,460	3,236	4,096	-292	-13.3%	-552	-22.4%			
2703 WDSRA Reimbursement		0	0	0	2,000	2,000	0	0.0%	0	0.0%			
2707 Commission Revenue		4,350	2,500	6,850	7,516	10,182	1,850	74.0%	-2,500	-36.5%			
<b>Total Miscellaneous Revenue</b>		\$ 6,258	\$ 4,700	\$ 9,310	\$ 12,751	\$ 16,278	\$ 1,558	33.1%	\$ (3,052)	-32.8%			
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 6,508	\$ 4,700	\$ 9,310	\$ 13,012	\$ 17,773	\$ 1,808	38.5%	\$ (2,802)	-30.1%			
<b>Wages &amp; Benefits</b>													
3100 Wages - Regular		183,224	155,000	189,241	177,978	254,052	28,224	18.2%	-6,017	-3.2%			
3101 Wages - Regular OT		0	0	0	96	56	0	0.0%	0	0.0%			
3102 Wages - Short-term		10,400	7,800	11,200	5,885	361	2,600	33.3%	-800	-7.1%			
3103 Wages - Short-term OT		0	3	960	42	0	-3	-100.0%	-960	-100.0%			
3104 Employee Insurance		20,328	47,789	47,789	40,462	53,609	-27,461	-57.5%	-27,461	-57.5%			
3112 Employee Certifications		0	0	0	0	50	0	0.0%	0	0.0%			
3113 Training & Conferences		4,850	3,550	3,650	2,477	5,453	1,300	36.6%	1,200	32.9%			
3120 Staff shirts/Uniforms		500	225	500	697	265	275	122.2%	0	0.0%			
<b>Total Wages &amp; Benefits</b>		\$ 219,302	\$ 214,367	\$ 253,340	\$ 227,637	\$ 313,846	\$ 4,935	2.3%	\$ (34,038)	-13.4%			
<b>Supplies</b>													
3200 Office Supplies		700	1,000	1,300	0	0	-300	-30.0%	-600	-46.2%			
3202 Training Supplies		300	250	300	0	320	50	20.0%	0	0.0%			
3204 Janitorial Supplies		0	17	0	6	0	-17	-100.0%	0	0.0%			
3207 Books & Publications		0	0	0	42	0	0	0.0%	0	0.0%			
3208 Meeting Supplies		400	375	400	0	703	25	6.7%	0	0.0%			
3209 Safety Supplies		600	1,100	1,600	725	1,752	-500	-45.5%	-1,000	-62.5%			
3228 Small Tools & Equipment		0	443	0	0	0	-443	-100.0%	0	0.0%			
3236 Park Amenities		5,000	4,716	4,900	0	0	284	6.0%	100	2.0%			
3299 Miscellaneous Supplies		0	0	0	29	0	0	0.0%	0	0.0%			
<b>Total Supplies</b>		\$ 7,000	\$ 7,901	\$ 8,500	\$ 802	\$ 2,776	\$ (901)	-11.4%	\$ (1,500)	-17.6%			
<b>Contractual Services</b>													
3300 Mobile Communication		14,760	11,345	14,580	15,606	1,209	3,415	30.1%	180	1.2%			
3301 Dues & Memberships		485	591	485	245	200	-106	-17.9%	0	0.0%			
3303 Postage		0	3,000	0	0	0	-3,000	-100.0%	0	0.0%			
3304 Pest Control		7,500	4,000	5,000	0	0	3,500	87.5%	2,500	50.0%			
3307 Legal Services		1,000	750	750	0	0	250	33.3%	250	33.3%			
3308 Legal Notices/Publications		1,000	500	1,200	0	0	500	100.0%	-200	-16.7%			
3313 Refuse Services		0	0	0	430	395	0	0.0%	0	0.0%			
3318 Advertising		0	0	0	434	71	0	0.0%	0	0.0%			
3320 Physicals/Employee Tests		2,040	2,040	2,040	0	0	0	0.0%	0	0.0%			
3322 Printing		1,500	1,660	1,600	231	84	-160	-9.6%	-100	-6.3%			
3328 Licenses/Easements		70	117	0	0	0	-47	-40.2%	70	0.0%			
3330 Permit/Registration Fees		0	69	0	40	294	-69	-100.0%	0	0.0%			

<b>Fund</b>	Recreation					2009 Budget			2009-2008	
<b>Dept</b>	Parks	Budget	Projections	Budget	Final	Final	vs Projection		Budget	
<b>Sub-Dept</b>	Administration	2009	2008	2008	2007	2006	Variance	%	Variance	%
	3341 Tree Maintenance Services	30,000	30,000	30,000	0	0	0	0.0%	0	0.0%
	3342 Tech support Contracts	9,500	10,840	7,000	0	0	-1,340	-12.4%	2,500	35.7%
	3399 Miscellaneous Services	0	0	0	407	0	0	0.0%	0	0.0%
<b>Total Contractual Services</b>		\$ 67,855	\$ 64,912	\$ 62,655	\$ 17,392	\$ 2,253	\$ 2,943	4.5%	\$ 5,200	8.3%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 294,157	287,180	\$ 324,495	\$ 245,832	\$ 318,874	\$ 6,977	2.4%	\$ (30,338)	-9.3%
<b>Surplus/(Deficit)</b>		\$ (287,649)	\$ (282,480)	\$ (315,185)	\$ (232,820)	\$ (301,102)	\$ (5,169)	1.8%	\$ 27,536	-8.7%

# Central Division

Fund	Recreation	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Parks	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	%
Sub-Dept	Central												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		\$ -	0.0%
<b>Rentals</b>													
2500 Facility/Amenity Rentals		4,500	4,500	0	0	0	0	0.0%	4,500	0.0%		4,500	0.0%
2502 Athletic Field Rentals		3,500	3,500	8,000	10,276	6,455	0	0.0%	-4,500	-56.3%			
<b>Total Rental Income</b>		\$ 8,000	\$ 8,000	\$ 8,000	\$ 10,276	\$ 6,455	\$ -	0.0%	\$ -	0.0%		\$ -	0.0%
<b>Alternative Revenue</b>													
2601 Donations		0	0	0	200	0	0	0.0%	0	0.0%		0	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	0.0%	\$ -	0.0%		\$ -	0.0%
<b>Miscellaneous</b>													
2700 Ins Contribution - Employee		4,979	4,454	4,454	3,805	3,765	525	11.8%	525	11.8%		525	11.8%
2704 Reimbursement Income		36,000	36,700	36,700	37,141	37,336	-700	-1.9%	-700	-1.9%		-700	-1.9%
<b>Total Miscellaneous Revenue</b>		\$ 40,979	\$ 41,154	\$ 41,154	\$ 40,946	\$ 41,102	\$ (175)	-0.4%	\$ (175)	-0.4%		\$ (175)	-0.4%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		\$ -	0.0%
<b>Total Revenue</b>		\$ 48,979	\$ 49,154	\$ 49,154	\$ 51,422	\$ 47,557	\$ (175)	-0.4%	\$ (175)	-0.4%		\$ (175)	-0.4%
<b>Wages &amp; Benefits</b>													
3100 Wages - Regular		343,372	331,000	342,656	330,103	309,142	12,372	3.7%	716	0.2%			
3101 Wages - Regular OT		17,850	19,500	17,846	23,685	16,130	-1,650	-8.5%	4	0.0%			
3102 Wages - Short-term		178,000	172,800	172,800	140,611	162,927	5,200	3.0%	5,200	3.0%			
3103 Wages - Short-term OT		15,365	19,900	15,365	14,075	19,025	-4,535	-22.8%	0	0.0%			
3104 Employee Insurance		77,304	74,234	74,234	65,485	68,999	3,070	4.1%	3,070	4.1%			
3111 Tuition Reimbursement		2,000	0	0	0	0	2,000	0.0%	2,000	0.0%			
3112 Employee Certifications		1,620	0	0	0	4	1,620	0.0%	1,620	0.0%			
3113 Training & Conferences		2,200	1,625	2,825	3,280	2,032	575	35.4%	-625	-22.1%			
3117 Awards & Recognition		200	0	0	0	0	200	0.0%	200	0.0%			
3120 Staff shirts/Uniforms		2,900	2,758	3,350	2,587	2,319	142	5.1%	-450	-13.4%			
<b>Total Wages &amp; Benefits</b>		\$ 640,811	\$ 621,817	\$ 629,076	\$ 579,826	\$ 580,576	\$ 18,994	3.1%	\$ 11,735	1.9%			
<b>Supplies</b>													
3200 Office Supplies		200	700	150	121	154	-500	-71.4%	50	33.3%			
3201 Tech parts/supplies		0	0	0	0	171	0	0.0%	0	0.0%			
3203 Program Supplies		2,650	2,000	2,350	2,886	0	650	32.5%	300	12.8%			
3204 Janitorial Supplies		5,490	4,500	5,490	6,679	4,172	990	22.0%	0	0.0%			
3207 Books & Publications		95	0	45	20	39	95	0.0%	50	111.1%			
3209 Safety Supplies		6,000	4,700	4,750	7,947	3,037	1,300	27.7%	1,250	26.3%			
3210 Staff Supplies		300	300	300	89	0	0	0.0%	0	0.0%			
3211 Repair Parts		2,250	2,000	2,350	2,458	1,220	250	12.5%	-100	-4.3%			
3213 Electrical Supplies		0	0	0	0	348	0	0.0%	0	0.0%			
3215 Building Materials & Supplies		1,800	1,800	1,400	2,216	1,581	0	0.0%	400	28.6%			
3216 Aquatic/Pond Supplies		1,800	1,650	2,450	1,452	0	150	9.1%	-650	-26.5%			
3217 Plant Protectents		4,800	4,500	6,600	4,089	6,613	300	6.7%	-1,800	-27.3%			
3219 Horticultural Supplies		2,400	4,500	3,200	3,578	626	-2,100	-46.7%	-800	-25.0%			
3220 Horticulture Material		3,500	5,400	3,000	5,110	6,949	-1,900	-35.2%	500	16.7%			
3221 Athletic field Supplies		13,000	13,500	11,850	8,813	16,225	-500	-3.7%	1,150	9.7%			
3222 Oils/Lubricants		275	51	275	176	278	224	439.2%	0	0.0%			
3223 Grass Seed		5,500	4,500	4,500	4,341	3,324	1,000	22.2%	1,000	22.2%			
3224 Sod		0	0	0	35	558	0	0.0%	0	0.0%			
3225 Fertilizer		17,000	18,762	13,000	11,400	10,311	-1,762	-9.4%	4,000	30.8%			
3226 Sand		0	0	0	0	119	0	0.0%	0	0.0%			
3227 Top Soil		1,400	0	0	0	500	1,400	0.0%	1,400	0.0%			
3228 Small Tools & Equipment		2,650	3,350	3,350	8,589	7,364	-700	-20.9%	-700	-20.9%			

Fund Dept Sub-Dept	Recreation Parks Central							2009 Budget		2009-2008	
		Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%	
		2009	2008	2008	2007	2006	Variance		Variance		
<b>Total Supplies</b>		\$ 71,110	\$ 72,213	\$ 65,060	\$ 69,998	\$ 63,637	\$ (1,103)	-1.5%	\$ 6,050	9.3%	
Contractual Services											
3300	Mobile Communication	0	0	0	0	605	0	0.0%	0	0.0%	
3301	Dues & Memberships	575	550	550	454	175	25	4.5%	25	4.5%	
3303	Postage	0	384	0	0	0	-384	-100.0%	0	0.0%	
3304	Pest Control	500	250	500	0	7	250	100.0%	0	0.0%	
3305	Turf Maintenance Services	21,000	18,000	14,400	20,432	0	3,000	16.7%	6,600	45.8%	
3313	Refuse Services	17,240	12,000	17,000	12,167	15,023	5,240	43.7%	240	1.4%	
3320	Physicals/Employee Tests	300	306	400	0	0	-6	-2.0%	-100	-25.0%	
3331	Equipment Rental	1,000	1,000	750	819	1,819	0	0.0%	250	33.3%	
3341	Tree Maintenance Services	6,000	0	0	0	0	6,000	0.0%	6,000	0.0%	
3342	Tech support Contracts	0	0	0	0	452	0	0.0%	0	0.0%	
3345	Equipment R&M	500	500	500	77	579	0	0.0%	0	0.0%	
3347	Computer R&M	0	0	0	0	234	0	0.0%	0	0.0%	
3399	Miscellaneous Services	2,000	7,000	8,000	9,548	9,716	-5,000	-71.4%	-6,000	-75.0%	
<b>Total Contractual Services</b>		\$ 49,115	\$ 39,990	\$ 42,100	\$ 43,498	\$ 28,609	\$ 9,125	22.8%	\$ 7,015	16.7%	
Utilities											
3401	Telephone	0	0	0	0	2,191	0	0.0%	0	0.0%	
3403	Water	2,000	2,500	1,500	1,489	1,153	-500	-20.0%	500	33.3%	
<b>Total Utilities</b>		\$ 2,000	\$ 2,500	\$ 1,500	\$ 1,489	\$ 3,344	\$ (500)	-20.0%	\$ 500	33.3%	
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Expenditures</b>		\$ 763,036	\$ 736,520	\$ 737,736	\$ 694,810	\$ 676,166	\$ 26,516	3.6%	\$ 25,300	3.4%	
<b>Surplus/(Deficit)</b>		\$ (714,057)	\$ (687,366)	\$ (688,582)	\$ (643,389)	\$ (628,610)	\$ (26,691)	3.9%	\$ (25,475)	3.7%	

## South Division

Fund	Recreation	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Parks	2009	2008	2009	2008	2009	2008	2009	2008	vs Projection	%	Budget	%
Sub-Dept	South									Variance		Variance	
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Rentals</b>													
2500 Facility/Amenity Rentals		8,500	8,500	0	0	0	0	0	0	0	0.0%	8,500	0.0%
2501 Tournament Income		28,000	30,740	26,000	0	0	0	-2,740	-8.9%	2,000	7.7%		
2502 Athletic Field Rentals		52,000	52,000	50,000	63,431	64,831	0	0.0%	2,000	4.0%			
<b>Total Rental Income</b>		\$ 88,500	\$ 91,240	\$ 76,000	\$ 63,431	\$ 64,831	\$ (2,740)	-3.0%	\$ 12,500	16.4%			
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Miscellaneous</b>													
2700 Ins Contribution - Employee		6,708	7,147	5,947	4,700	3,518	-439	-6.1%	761	12.8%			
2704 Reimbursement Income		21,500	21,500	30,000	19,436	43,003	0	0.0%	-8,500	-28.3%			
<b>Total Miscellaneous Revenue</b>		\$ 28,208	\$ 28,647	\$ 35,947	\$ 24,136	\$ 46,521	\$ (439)	-1.5%	\$ (7,739)	-21.5%			
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Total Revenue</b>		\$ 116,708	\$ 119,887	\$ 111,947	\$ 87,568	\$ 111,352	\$ (3,179)	-2.7%	\$ 4,761	4.3%			
<b>Wages &amp; Benefits</b>													
3100 Wages - Regular		380,857	376,184	376,184	356,863	330,037	4,673	1.2%	4,673	1.2%			
3101 Wages - Regular OT		10,000	12,500	5,948	16,172	17,472	-2,500	-20.0%	4,052	68.1%			
3102 Wages - Short-term		210,920	197,500	204,370	161,026	198,264	13,420	6.8%	6,550	3.2%			
3103 Wages - Short-term OT		15,000	14,000	10,890	8,847	24,328	1,000	7.1%	4,110	37.7%			
3104 Employee Insurance		112,668	122,539	122,539	76,408	69,181	-9,871	-8.1%	-9,871	-8.1%			
3111 Tuition Reimbursement		900	0	0	0	0	900	0.0%	900	0.0%			
3112 Employee Certifications		225	100	0	0	100	125	125.0%	225	0.0%			
3113 Training & Conferences		1,800	2,100	1,950	1,423	752	-300	-14.3%	-150	-7.7%			
3120 Staff shirts/Uniforms		3,800	3,495	3,495	4,087	3,723	305	8.7%	305	8.7%			
<b>Total Wages &amp; Benefits</b>		\$ 736,170	\$ 728,418	\$ 725,376	\$ 624,827	\$ 643,856	\$ 7,752	1.1%	\$ 10,794	1.5%			
<b>Supplies</b>													
3200 Office Supplies		1,000	1,000	1,690	1,579	290	0	0.0%	-690	-40.8%			
3201 Tech parts/supplies		0	0	0	0	68	0	0.0%	0	0.0%			
3203 Program Supplies		2,150	1,650	1,650	2,024	58	500	30.3%	500	30.3%			
3204 Janitorial Supplies		12,500	12,000	11,400	9,347	8,915	500	4.2%	1,100	9.6%			
3205 Concession Supplies		0	0	0	13	0	0	0.0%	0	0.0%			
3208 Meeting Supplies		300	300	300	2	0	0	0.0%	0	0.0%			
3209 Safety Supplies		8,500	10,500	2,800	5,109	2,333	-2,000	-19.0%	5,700	203.6%			
3210 Staff Supplies		750	70	0	54	0	680	971.4%	750	0.0%			
3211 Repair Parts		8,920	6,000	9,320	12,394	11,169	2,920	48.7%	-400	-4.3%			
3214 Plumbing/Irrigation Supplies		4,000	8,000	0	0	0	-4,000	-50.0%	4,000	0.0%			
3215 Building Materials & Supplies		2,650	2,800	2,050	2,685	2,369	-150	-5.4%	600	29.3%			
3216 Aquatic/Pond Supplies		2,000	2,000	3,350	697	0	0	0.0%	-1,350	-40.3%			
3217 Plant Protectents		7,600	8,000	8,000	5,924	6,002	-400	-5.0%	-400	-5.0%			
3218 Printer/Copier Supplies		200	0	0	0	0	200	0.0%	200	0.0%			
3219 Horticultural Supplies		4,700	5,700	5,700	6,417	2,559	-1,000	-17.5%	-1,000	-17.5%			
3220 Horticulture Material		4,000	3,700	3,700	2,095	7,465	300	8.1%	300	8.1%			
3221 Athletic field Supplies		25,100	29,000	21,945	21,302	23,309	-3,900	-13.4%	3,155	14.4%			
3222 Oils/Lubricants		250	29	250	19	83	221	762.1%	0	0.0%			
3223 Grass Seed		24,000	24,050	24,050	14,173	26,757	-50	-0.2%	-50	-0.2%			
3224 Sod		1,800	1,300	0	0	1,491	500	38.5%	1,800	0.0%			
3225 Fertilizer		25,000	21,000	19,800	12,026	15,594	4,000	19.0%	5,200	26.3%			
3226 Sand		500	0	0	0	0	500	0.0%	500	0.0%			
3227 Top Soil		2,000	300	0	0	294	1,700	566.7%	2,000	0.0%			
3228 Small Tools & Equipment		1,500	3,300	670	4,495	7,115	-1,800	-54.5%	830	123.9%			
3229 Paving/Masonry Supplies		0	0	0	0	322	0	0.0%	0	0.0%			
3233 Sign Supplies		500	45	0	0	0	455	1011.1%	500	0.0%			

Fund	Recreation					2009 Budget		2009-2008		
Dept	Parks	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
Sub-Dept	South	2009	2008	2008	2007	2006	Variance		Variance	
3235	Park & Facility Dev Materials	0	925	0	0	0	-925	-100.0%	0	0.0%
3236	Park Amenities	0	0	0	1,039	1,270	0	0.0%	0	0.0%
3299	Miscellaneous Supplies	0	120	0	126	241	-120	-100.0%	0	0.0%
<b>Total Supplies</b>		\$ 139,920	\$ 141,789	\$ 116,675	\$ 101,519	\$ 117,703	\$ (1,869)	-1.3%	\$ 23,245	19.9%
Contractual Services										
3300	Mobile Communication	0	0	0	0	615	0	0.0%	0	0.0%
3301	Dues & Memberships	225	350	100	560	430	-125	-35.7%	125	125.0%
3303	Postage	0	15	0	0	17	-15	-100.0%	0	0.0%
3304	Pest Control	1,500	150	1,500	2	325	1,350	900.0%	0	0.0%
3305	Turf Maintenance Services	50,000	45,000	69,600	40,212	8,628	5,000	11.1%	-19,600	-28.2%
3313	Refuse Services	17,000	13,000	12,250	9,540	16,400	4,000	30.8%	4,750	38.8%
3316	Program Entertainment	0	0	0	0	18	0	0.0%	0	0.0%
3317	Program Contractual Services	0	1,500	1,500	0	0	-1,500	-100.0%	-1,500	-100.0%
3320	Physicals/Employee Tests	350	350	0	136	0	0	0.0%	350	0.0%
3331	Equipment Rental	500	400	1,400	749	1,671	100	25.0%	-900	-64.3%
3341	Tree Maintenance Services	1,000	0	0	0	0	1,000	0.0%	1,000	0.0%
3342	Tech support Contracts	0	0	0	0	2,468	0	0.0%	0	0.0%
3343	Vandalism Repairs	500	1,500	1,500	984	0	-1,000	-66.7%	-1,000	-66.7%
3345	Equipment R&M	600	600	600	374	574	0	0.0%	0	0.0%
3347	Computer R&M	0	0	0	0	234	0	0.0%	0	0.0%
3399	Miscellaneous Services	500	1,000	0	3,260	3,585	-500	-50.0%	500	0.0%
<b>Total Contractual Services</b>		\$ 72,175	\$ 63,865	\$ 88,450	\$ 55,817	\$ 34,964	\$ 8,310	13.0%	\$ (16,275)	-18.4%
Utilities										
3401	Telephone	0	0	0	0	730	0	0.0%	0	0.0%
3403	Water	1,000	1,275	1,275	716	0	-275	-21.6%	-275	-21.6%
<b>Total Utilities</b>		\$ 1,000	\$ 1,275	\$ 1,275	\$ 716	\$ 730	\$ (275)	-21.6%	\$ (275)	-21.6%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 949,265	\$ 935,347	\$ 931,776	\$ 782,879	\$ 797,254	\$ 13,918	1.5%	\$ 17,489	1.9%
<b>Surplus/(Deficit)</b>		\$ (832,557)	\$ (815,460)	\$ (819,829)	\$ (695,311)	\$ (685,902)	\$ (17,097)	2.1%	\$ (12,728)	1.6%

# North Division

Fund	Recreation	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Parks	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	%
Sub-Dept	North												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		\$ -	0.0%
<b>Rentals</b>													
2500 Facility/Amenity Rentals		5,100	9,000	0	0	0	-3,900	-43.3%	5,100	0.0%			
2502 Athletic Field Rentals		9,000	9,000	18,000	23,599	19,079	0	0.0%	-9,000	-50.0%			
<b>Total Rental Income</b>		\$ 14,100	\$ 18,000	\$ 18,000	\$ 23,599	\$ 19,079	\$ (3,900)	-21.7%	\$ (3,900)	-21.7%			
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Miscellaneous</b>													
2700 Ins Contribution - Employee		2,964	2,316	2,316	2,165	3,648	648	28.0%	648	28.0%			
2704 Reimbursement Income		45,000	45,000	45,000	41,716	49,019	0	0.0%	0	0.0%			
<b>Total Miscellaneous Revenue</b>		\$ 47,964	\$ 47,316	\$ 47,316	\$ 43,881	\$ 52,668	\$ 648	1.4%	\$ 648	1.4%			
<b>Other Financing Sources</b>													
2802 Admin Overhead Reimburse		15,000	15,000	15,000	0	0	0	0.0%	0	0.0%			
<b>Other Financing Income</b>		\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 77,064	\$ 80,316	\$ 80,316	\$ 67,480	\$ 71,747	\$ (3,252)	-4.0%	\$ (3,252)	-4.0%			
<b>Wages &amp; Benefits</b>													
3100 Wages - Regular		171,024	173,330	173,330	200,868	180,025	-2,306	-1.3%	-2,306	-1.3%			
3101 Wages - Regular OT		11,037	11,037	11,037	10,744	8,492	0	0.0%	0	0.0%			
3102 Wages - Short-term		181,900	176,580	176,580	167,410	145,599	5,320	3.0%	5,320	3.0%			
3103 Wages - Short-term OT		19,467	20,500	19,467	19,566	29,676	-1,033	-5.0%	0	0.0%			
3104 Employee Insurance		49,788	38,676	38,676	37,204	39,329	11,112	28.7%	11,112	28.7%			
3112 Employee Certifications		0	0	0	0	585	0	0.0%	0	0.0%			
3113 Training & Conferences		1,360	1,370	1,370	420	628	-10	-0.7%	-10	-0.7%			
3120 Staff shirts/Uniforms		2,408	2,275	2,275	2,040	2,200	133	5.8%	133	5.8%			
<b>Total Wages &amp; Benefits</b>		\$ 436,984	\$ 423,768	\$ 422,735	\$ 438,252	\$ 406,534	\$ 13,216	3.1%	\$ 14,249	3.4%			
<b>Supplies</b>													
3200 Office Supplies		600	600	600	592	461	0	0.0%	0	0.0%			
3201 Tech parts/supplies		0	0	0	0	136	0	0.0%	0	0.0%			
3203 Program Supplies		8,185	7,000	7,700	5,360	0	1,185	16.9%	485	6.3%			
3204 Janitorial Supplies		3,970	3,735	3,735	3,015	1,973	235	6.3%	235	6.3%			
3207 Books & Publications		100	100	100	0	0	0	0.0%	0	0.0%			
3209 Safety Supplies		5,750	5,500	5,800	5,869	4,433	250	4.5%	-50	-0.9%			
3210 Staff Supplies		400	589	250	347	499	-189	-32.1%	150	60.0%			
3211 Repair Parts		3,450	3,800	3,800	2,240	3,542	-350	-9.2%	-350	-9.2%			
3213 Electrical Supplies		800	800	800	142	22	0	0.0%	0	0.0%			
3214 Plumbing/Irrigation Supplies		0	0	0	0	183	0	0.0%	0	0.0%			
3215 Building Materials & Supplies		4,000	4,000	4,200	3,249	3,938	0	0.0%	-200	-4.8%			
3217 Plant Protectents		3,550	3,400	3,550	1,278	1,181	150	4.4%	0	0.0%			
3219 Horticultural Supplies		3,500	4,000	4,300	4,249	11,231	-500	-12.5%	-800	-18.6%			
3220 Horticulture Material		10,850	11,000	12,300	9,548	4,478	-150	-1.4%	-1,450	-11.8%			
3221 Athletic field Supplies		14,930	15,490	15,490	11,959	12,184	-560	-3.6%	-560	-3.6%			
3222 Oils/Lubricants		400	400	400	317	64	0	0.0%	0	0.0%			
3223 Grass Seed		3,960	3,425	3,425	2,375	1,340	535	15.6%	535	15.6%			
3224 Sod		0	0	0	0	1,607	0	0.0%	0	0.0%			
3225 Fertilizer		20,310	18,500	18,500	14,786	14,332	1,810	9.8%	1,810	9.8%			
3227 Top Soil		900	0	0	594	1,424	900	0.0%	900	0.0%			
3228 Small Tools & Equipment		12,020	13,550	14,550	11,786	6,506	-1,530	-11.3%	-2,530	-17.4%			
3229 Paving/Masonry Supplies		2,050	2,050	2,050	107	166	0	0.0%	0	0.0%			
3299 Miscellaneous Supplies		1,000	1,000	1,000	0	0	0	0.0%	0	0.0%			
<b>Total Supplies</b>		\$ 100,725	\$ 98,939	\$ 102,550	\$ 77,812	\$ 69,700	\$ 1,786	1.8%	\$ (1,825)	-1.8%			

Fund	Recreation					2009 Budget			2009-2008	
Dept	Parks	Budget	Projections	Budget	Final	Final	vs Projection		Budget	
Sub-Dept	North	2009	2008	2008	2007	2006	Variance	%	Variance	%
Contractual Services										
	3300 Mobile Communication	0	0	0	0	605	0	0.0%	0	0.0%
	3301 Dues & Memberships	200	200	200	0	0	0	0.0%	0	0.0%
	3304 Pest Control	950	950	950	0	0	0	0.0%	0	0.0%
	3305 Turf Maintenance Services	16,500	16,500	16,500	16,280	5,606	0	0.0%	0	0.0%
	3308 Legal Notices/Publications	0	69	0	0	0	-69	-100.0%	0	0.0%
	3313 Refuse Services	6,800	6,360	6,360	5,206	4,941	440	6.9%	440	6.9%
	3320 Physicals/Employee Tests	300	300	300	0	15	0	0.0%	0	0.0%
	3331 Equipment Rental	1,450	2,050	2,050	231	1,541	-600	-29.3%	-600	-29.3%
	3341 Tree Maintenance Services	3,400	0	0	0	0	3,400	0.0%	3,400	0.0%
	3342 Tech support Contracts	0	0	0	0	903	0	0.0%	0	0.0%
	3345 Equipment R&M	1,700	1,700	1,700	892	903	0	0.0%	0	0.0%
	3346 Building R&M	750	750	750	0	0	0	0.0%	0	0.0%
	3347 Computer R&M	0	0	0	0	467	0	0.0%	0	0.0%
	3399 Miscellaneous Services	200	4,050	4,050	1,994	2,450	-3,850	-95.1%	-3,850	-95.1%
<b>Total Contractual Services</b>		\$ 32,250	\$ 32,929	\$ 32,860	\$ 24,603	\$ 17,430	\$ (679)	-2.1%	\$ (610)	-1.9%
Utilities										
	3401 Telephone	0	0	0	0	730	0	0.0%	0	0.0%
	3403 Water	1,000	1,200	1,200	1,029	995	-200	-16.7%	-200	-16.7%
<b>Total Utilities</b>		\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,029	\$ 1,726	\$ (200)	-16.7%	\$ (200)	-16.7%
Capital										
	3501 Park Amenities	0	401	0	1,352	5,709	-401	-100.0%	0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ 401	\$ -	\$ 1,352	\$ 5,709	\$ (401)	-100.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 570,959	\$ 557,237	\$ 559,345	\$ 543,047	\$ 501,099	\$ 13,722	2.5%	\$ 11,614	2.1%
<b>Surplus/(Deficit)</b>		\$ (493,895)	\$ (476,921)	\$ (479,029)	\$ (475,567)	\$ (429,352)	\$ (16,974)	3.6%	\$ (14,866)	3.1%



# Riverwalk Division

Fund	Recreation	Budget		Projections		Budget		Final	Final	2009 Budget	2009-2008	
Dept	Parks	2009	2008	2008	2007	2006	vs Projection	Variance	%	Budget	Variance	%
Sub-Dept	Riverwalk											
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Rentals</b>												
2500 Facility/Amenity Rentals		15,000	15,000	15,000	17,000	19,300	0	0.0%	0	0.0%	0	0.0%
<b>Total Rental Income</b>		\$ 15,000	\$ 15,000	\$ 15,000	\$ 17,000	\$ 19,300	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Alternative Revenue</b>												
2601 Donations		0	500	500	500	500	-500	-100.0%	-500	-100.0%	-500	-100.0%
<b>Total Alternative Revenue</b>		\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ (500)	-100.0%	\$ (500)	-100.0%	\$ (500)	-100.0%
<b>Miscellaneous</b>												
2700 Ins Contribution - Employee		4,500	4,860	4,860	3,443	1,838	-360	-7.4%	-360	-7.4%	-360	-7.4%
2704 Reimbursement Income		158,933	155,344	155,344	91,512	81,995	3,589	2.3%	3,589	2.3%	3,589	2.3%
2706 Miscellaneous Revenue		570	1,568	1,500	1,584	1,109	-998	-63.6%	-930	-62.0%	-930	-62.0%
2712 Bulb/Firewood Sales		1,500	1,848	1,300	1,382	2,137	-348	-18.8%	200	15.4%	200	15.4%
<b>Total Miscellaneous Revenue</b>		\$ 165,503	\$ 163,620	\$ 163,004	\$ 97,921	\$ 87,079	\$ 1,883	1.2%	\$ 2,499	1.5%	\$ 2,499	1.5%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>		\$ 180,503	\$ 179,120	\$ 178,504	\$ 115,421	\$ 106,879	\$ 1,383	0.8%	\$ 1,999	1.1%	\$ 1,999	1.1%
<b>Wages &amp; Benefits</b>												
3100 Wages - Regular		213,038	197,045	197,045	164,508	160,183	15,993	8.1%	15,993	8.1%	15,993	8.1%
3101 Wages - Regular OT		7,704	7,704	7,704	6,533	7,104	0	0.0%	0	0.0%	0	0.0%
3102 Wages - Short-term		185,390	180,000	195,390	158,425	150,998	5,390	3.0%	-10,000	-5.1%	-10,000	-5.1%
3103 Wages - Short-term OT		11,336	10,900	10,900	10,520	11,294	436	4.0%	436	4.0%	436	4.0%
3104 Employee Insurance		71,952	80,988	80,988	59,061	51,777	-9,036	-11.2%	-9,036	-11.2%	-9,036	-11.2%
3112 Employee Certifications		0	0	0	0	480	0	0.0%	0	0.0%	0	0.0%
3113 Training & Conferences		1,410	1,470	1,470	1,309	567	-60	-4.1%	-60	-4.1%	-60	-4.1%
3120 Staff shirts/Uniforms		2,465	2,067	2,367	1,570	1,880	398	19.3%	98	4.1%	98	4.1%
<b>Total Wages &amp; Benefits</b>		\$ 493,295	\$ 480,174	\$ 495,864	\$ 401,926	\$ 384,283	\$ 13,121	2.7%	\$ (2,569)	-0.5%	\$ (2,569)	-0.5%
<b>Supplies</b>												
3200 Office Supplies		400	400	400	280	196	0	0.0%	0	0.0%	0	0.0%
3204 Janitorial Supplies		12,875	12,050	12,550	13,261	12,173	825	6.8%	325	2.6%	325	2.6%
3207 Books & Publications		100	100	100	20	20	0	0.0%	0	0.0%	0	0.0%
3208 Meeting Supplies		0	0	0	0	55	0	0.0%	0	0.0%	0	0.0%
3209 Safety Supplies		4,020	4,110	4,610	3,959	2,322	-90	-2.2%	-590	-12.8%	-590	-12.8%
3210 Staff Supplies		300	250	250	119	113	50	20.0%	50	20.0%	50	20.0%
3211 Repair Parts		12,500	14,050	14,650	12,044	9,795	-1,550	-11.0%	-2,150	-14.7%	-2,150	-14.7%
3213 Electrical Supplies		9,000	3,000	3,000	1,826	2,402	6,000	200.0%	6,000	200.0%	6,000	200.0%
3214 Plumbing/Irrigation Supplies		1,750	1,000	1,000	12	26	750	75.0%	750	75.0%	750	75.0%
3215 Building Materials & Supplies		4,540	4,640	4,640	3,463	2,457	-100	-2.2%	-100	-2.2%	-100	-2.2%
3216 Aquatic/Pond Supplies		2,110	2,000	2,160	1,584	701	110	5.5%	-50	-2.3%	-50	-2.3%
3217 Plant Protectents		3,825	4,005	4,195	3,254	2,301	-180	-4.5%	-370	-8.8%	-370	-8.8%
3219 Horticultural Supplies		10,400	10,200	10,200	11,190	13,453	200	2.0%	200	2.0%	200	2.0%
3220 Horticulture Material		18,050	18,550	18,550	10,487	6,159	-500	-2.7%	-500	-2.7%	-500	-2.7%
3221 Athletic field Supplies		0	30	0	167	95	-30	-100.0%	0	0.0%	0	0.0%
3222 Oils/Lubricants		325	317	317	69	205	8	2.5%	8	2.5%	8	2.5%
3223 Grass Seed		1,975	4,838	1,770	875	2,799	-2,863	-59.2%	205	11.6%	205	11.6%
3224 Sod		0	0	0	0	1,452	0	0.0%	0	0.0%	0	0.0%
3225 Fertilizer		4,400	3,900	3,900	1,948	2,894	500	12.8%	500	12.8%	500	12.8%
3226 Sand		250	250	250	212	1,210	0	0.0%	0	0.0%	0	0.0%
3227 Top Soil		0	0	0	108	1,507	0	0.0%	0	0.0%	0	0.0%
3228 Small Tools & Equipment		10,000	12,000	12,340	7,988	8,215	-2,000	-16.7%	-2,340	-19.0%	-2,340	-19.0%
3229 Paving/Masonry Supplies		3,000	3,100	3,100	938	590	-100	-3.2%	-100	-3.2%	-100	-3.2%
3236 Park Amenities		35,500	19,200	20,000	17,933	5,006	16,300	84.9%	15,500	77.5%	15,500	77.5%

Fund	Recreation						2009 Budget		2009-2008	
Dept	Parks	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
Sub-Dept	Riverwalk	2009	2008	2008	2007	2006	Variance		Variance	
<b>Total Supplies</b>		\$ 135,320	\$ 117,990	\$ 117,982	\$ 91,734	\$ 76,145	\$ 17,330	14.7%	\$ 17,338	14.7%
Contractual Services										
3301 Dues & Memberships		200	230	200	35	0	-30	-13.0%	0	0.0%
3303 Postage		0	0	0	0	412	0	0.0%	0	0.0%
3304 Pest Control		2,975	3,075	3,975	680	793	-100	-3.3%	-1,000	-25.2%
3313 Refuse Services		12,900	12,110	12,110	8,630	10,488	790	6.5%	790	6.5%
3320 Physicals/Employee Tests		700	600	600	182	0	100	16.7%	100	16.7%
3322 Printing		200	194	0	0	0	6	3.1%	200	0.0%
3331 Equipment Rental		1,250	1,550	1,550	55	1,645	-300	-19.4%	-300	-19.4%
3341 Tree Maintenance Services		3,000	0	0	0	0	3,000	0.0%	3,000	0.0%
3345 Equipment R&M		4,750	4,650	4,650	7,835	2,546	100	2.2%	100	2.2%
3399 Miscellaneous Services		18,300	11,400	12,725	4,392	1,770	6,900	60.5%	5,575	43.8%
<b>Total Contractual Services</b>		\$ 44,275	\$ 33,809	\$ 35,810	\$ 21,809	\$ 17,653	\$ 10,466	31.0%	\$ 8,465	23.6%
Utilities										
3403 Water		1,000	1,000	1,000	541	560	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ 1,000	\$ 1,000	\$ 1,000	\$ 541	\$ 560	\$ -	0.0%	\$ -	0.0%
Capital										
3502 Vehicles & Equipment		12,300	12,143	14,600	0	0	157	1.3%	-2,300	-15.8%
<b>Total Capital Expense</b>		\$ 12,300	\$ 12,143	\$ 14,600	\$ -	\$ -	\$ 157	1.3%	\$ (2,300)	-15.8%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 686,190	\$ 645,116	\$ 665,256	\$ 516,011	\$ 478,640	\$ 41,074	6.4%	\$ 20,934	3.1%
<b>Surplus/(Deficit)</b>		\$ (505,687)	\$ (465,996)	\$ (486,752)	\$ (400,590)	\$ (371,761)	\$ (39,691)	8.5%	\$ (18,935)	3.9%

# Marketing

Fund	Recreation							2009 Budget		2009-2008	
Dept	Marketing	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance	%		Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Sales</b>											
2400 Merchandise Sales		0	0	0	5	495	0	0.0%		0	0.0%
2402 Brochure Advertising		25,000	22,000	38,203	28,986	29,914	3,000	13.6%		-13,203	-34.6%
<b>Total Sales</b>		\$ 25,000	\$ 22,000	\$ 38,203	\$ 28,991	\$ 30,409	\$ 3,000	13.6%		\$ (13,203)	-34.6%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Alternative Revenue</b>											
2601 Donations		0	0	0	3,906	0	0	0.0%		0	0.0%
2603 Sponsorships		61,000	55,000	76,500	65,919	68,422	6,000	10.9%		-15,500	-20.3%
<b>Total Alternative Revenue</b>		\$ 61,000	\$ 55,000	\$ 76,500	\$ 69,825	\$ 68,422	\$ 6,000	10.9%		\$ (15,500)	-20.3%
<b>Miscellaneous</b>											
2700 Ins Contribution - Employee		2,184	2,464	2,464	2,065	1,280	-280	-11.4%		-280	-11.4%
2703 WDSRA Reimbursement		1,750	1,750	1,750	1,750	1,750	0	0.0%		0	0.0%
2704 Reimbursement Income		0	5,000	0	4,027	2,412	-5,000	-100.0%		0	0.0%
2706 Miscellaneous Revenue		0	1	0	866	80	-1	-100.0%		0	0.0%
2707 Commission Revenue		0	1,013	0	962	3,999	-1,013	-100.0%		0	0.0%
2708 Forever Green Tree		3,600	4,000	3,600	6,007	5,500	-400	-10.0%		0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ 7,534	\$ 14,228	\$ 7,814	\$ 15,677	\$ 15,022	\$ (6,694)	-47.0%		\$ (280)	-3.6%
<b>Other Financing Sources</b>											
2802 Admin Overhead Reimburse		29,600	29,600	29,600	20,800	20,800	0	0.0%		0	0.0%
<b>Other Financing Income</b>		\$ 29,600	\$ 29,600	\$ 29,600	\$ 20,800	\$ 20,800	\$ -	0.0%		\$ -	0.0%
<b>Total Revenue</b>		\$ 123,134	\$ 120,828	\$ 152,117	\$ 135,293	\$ 134,653	\$ 2,306	1.9%		\$ (28,983)	-19.1%
<b>Wages &amp; Benefits</b>											
3100 Wages - Regular		230,842	227,243	227,243	219,102	275,860	3,599	1.6%		3,599	1.6%
3101 Wages - Regular OT		0	0	0	0	58	0	0.0%		0	0.0%
3102 Wages - Short-term		8,925	3,587	0	4,123	2,375	5,338	148.8%		8,925	0.0%
3104 Employee Insurance		36,948	41,073	41,073	35,712	46,362	-4,125	-10.0%		-4,125	-10.0%
3111 Tuition Reimbursement		0	0	0	0	5,104	0	0.0%		0	0.0%
3112 Employee Certifications		0	0	0	0	64	0	0.0%		0	0.0%
3113 Training & Conferences		4,250	3,200	4,250	599	2,268	1,050	32.8%		0	0.0%
3114 Mileage Reimbursement		450	360	360	251	468	90	25.0%		90	25.0%
3117 Awards & Recognition		250	500	750	646	750	-250	-50.0%		-500	-66.7%
3120 Staff shirts/Uniforms		245	125	125	167	442	120	96.0%		120	96.0%
<b>Total Wages &amp; Benefits</b>		\$ 281,910	\$ 276,088	\$ 273,801	\$ 260,601	\$ 333,751	\$ 5,822	2.1%		\$ 8,109	3.0%
<b>Supplies</b>											
3200 Office Supplies		3,900	3,600	4,200	1,630	1,792	300	8.3%		-300	-7.1%
3201 Tech parts/supplies		0	0	0	0	305	0	0.0%		0	0.0%
3202 Training Supplies		0	0	0	1,983	39	0	0.0%		0	0.0%
3203 Program Supplies		650	795	795	320	43	-145	-18.2%		-145	-18.2%
3204 Janitorial Supplies		0	0	0	537	0	0	0.0%		0	0.0%
3207 Books & Publications		2,220	2,115	2,115	1,632	1,949	105	5.0%		105	5.0%
3208 Meeting Supplies		1,775	1,000	1,245	331	896	775	77.5%		530	42.6%
3210 Staff Supplies		2,150	1,500	2,600	0	0	650	43.3%		-450	-17.3%
3299 Miscellaneous Supplies		500	3,500	300	6	345	-3,000	-85.7%		200	66.7%
<b>Total Supplies</b>		\$ 11,195	\$ 12,510	\$ 11,255	\$ 6,439	\$ 5,369	\$ (1,315)	-10.5%		\$ (60)	-0.5%
<b>Contractual Services</b>											
3300 Mobile Communication		1,560	0	0	0	1,814	1,560	0.0%		1,560	0.0%
3301 Dues & Memberships		1,650	1,530	1,500	1,095	920	120	7.8%		150	10.0%

Fund	Recreation					2009 Budget		2009-2008		
Dept	Marketing	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance		Variance	
3302	Printer/Copier Services	200	200	200	0	0	0	0.0%	0	0.0%
3303	Postage	5,440	3,000	7,840	2,218	1,214	2,440	81.3%	-2,400	-30.6%
3304	Pest Control	0	0	0	215	0	0	0.0%	0	0.0%
3307	Legal Services	0	800	0	0	0	-800	-100.0%	0	0.0%
3312	Janitorial Services	0	0	0	2,363	0	0	0.0%	0	0.0%
3314	Tech Support/Consulting	500	500	1,000	405	10,205	0	0.0%	-500	-50.0%
3317	Program Contractual Services	0	0	0	0	3,500	0	0.0%	0	0.0%
3318	Advertising	22,500	21,950	21,950	22,368	14,417	550	2.5%	550	2.5%
3319	Staff Recruitment	200	250	400	0	0	-50	-20.0%	-200	-50.0%
3321	Promotion	18,780	19,180	19,180	19,926	13,401	-400	-2.1%	-400	-2.1%
3322	Printing	240,500	259,700	259,700	305,207	196,930	-19,200	-7.4%	-19,200	-7.4%
3323	Community/Public Relations	250	121	0	0	0	129	106.6%	250	0.0%
3331	Equipment Rental	300	100	550	45	0	200	200.0%	-250	-45.5%
3342	Tech support Contracts	0	0	0	0	2,033	0	0.0%	0	0.0%
3345	Equipment R&M	300	150	500	0	0	150	100.0%	-200	-40.0%
3347	Computer R&M	0	0	0	0	1,051	0	0.0%	0	0.0%
3352	Media Services	24,000	0	0	0	0	24,000	0.0%	24,000	0.0%
3399	Miscellaneous Services	200	8,000	12,950	10,554	6,834	-7,800	-97.5%	-12,750	-98.5%
<b>Total Contractual Services</b>		\$ 316,380	\$ 315,481	\$ 325,770	\$ 364,397	\$ 252,319	\$ 899	0.3%	\$ (9,390)	-2.9%
Utilities										
3401	Telephone	0	0	0	93	3,652	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ 93	\$ 3,652	\$ -	0.0%	\$ -	0.0%
Capital										
3500	Furniture & Fixtures	150	150	0	0	0	0	0.0%	150	0.0%
3501	Park Amenities	3,900	1,200	0	2,039	2,535	2,700	225.0%	3,900	0.0%
3556	Hardware/software	1,000	2,500	0	0	0	-1,500	-60.0%	1,000	0.0%
<b>Total Capital Expense</b>		\$ 5,050	\$ 3,850	\$ -	\$ 2,039	\$ 2,535	\$ 1,200	31.2%	\$ 5,050	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 614,535	\$ 607,929	\$ 610,826	\$ 633,568	\$ 597,625	\$ 6,606	1.1%	\$ 3,709	0.6%
<b>Surplus/(Deficit)</b>		\$ (491,401)	\$ (487,101)	\$ (458,709)	\$ (498,276)	\$ (462,972)	\$ (4,300)	0.9%	\$ (32,692)	7.1%

# Ribfest

Fund	Recreation							2009 Budget		2009-2008	
Dept	Ribfest	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance	%		Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Sales											
2404 Event Ticket Sales		2,600	3,200	2,500	2,384	2,408	-600	-18.8%		100	4.0%
<b>Total Sales</b>		\$ 2,600	\$ 3,200	\$ 2,500	\$ 2,384	\$ 2,408	\$ (600)	-18.8%		\$ 100	4.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Miscellaneous											
2704 Reimbursement Income		2,945	4,630	4,630	6,913	3,237	-1,685	-36.4%		-1,685	-36.4%
<b>Total Miscellaneous Revenue</b>		\$ 2,945	\$ 4,630	\$ 4,630	\$ 6,913	\$ 3,237	\$ (1,685)	-36.4%		\$ (1,685)	-36.4%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Revenue</b>		\$ 5,545	\$ 7,830	\$ 7,130	\$ 9,297	\$ 5,645	\$ (2,285)	-29.2%		\$ (1,585)	-22.2%
<b>Total Wages &amp; Benefits</b>		\$ -	\$ -	\$ -	\$ -	\$ 19	\$ -	0.0%		\$ -	0.0%
Supplies											
3214 Plumbing/Irrigation Supplies		270	500	500	391	31	-230	-46.0%		-230	-46.0%
3220 Horticulture Material		0	850	850	846	0	-850	-100.0%		-850	-100.0%
3221 Athletic field Supplies		750	2,900	2,900	2,878	1,732	-2,150	-74.1%		-2,150	-74.1%
3223 Grass Seed		1,100	0	0	0	612	1,100	0.0%		1,100	0.0%
3226 Sand		0	0	0	0	25	0	0.0%		0	0.0%
3228 Small Tools & Equipment		25	30	30	16	0	-5	-16.7%		-5	-16.7%
3233 Sign Supplies		200	0	0	0	0	200	0.0%		200	0.0%
3299 Miscellaneous Supplies		300	100	100	78	359	200	200.0%		200	200.0%
<b>Total Supplies</b>		\$ 2,645	\$ 4,380	\$ 4,380	\$ 4,209	\$ 2,759	\$ (1,735)	-39.6%		\$ (1,735)	-39.6%
Contractual Services											
3317 Program Contractual Services		0	0	0	2,493	0	0	0.0%		0	0.0%
3321 Promotion		2,600	3,200	2,500	2,384	2,408	-600	-18.8%		100	4.0%
3323 Community/Public Relations		8,500	8,500	8,500	8,500	8,500	0	0.0%		0	0.0%
3343 Vandalism Repairs		0	0	0	0	459	0	0.0%		0	0.0%
<b>Total Contractual Services</b>		\$ 11,100	\$ 11,700	\$ 11,000	\$ 13,377	\$ 11,367	\$ (600)	-5.1%		\$ 100	0.9%
Utilities											
3403 Water		300	250	250	211	49	50	20.0%		50	20.0%
<b>Total Utilities</b>		\$ 300	\$ 250	\$ 250	\$ 211	\$ 49	\$ 50	20.0%		\$ 50	20.0%
Capital											
3500 Furniture & Fixtures		0	0	0	118	0	0	0.0%		0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ 118	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 14,045	\$ 16,330	\$ 15,630	\$ 17,916	\$ 14,195	\$ (2,285)	-14.0%		\$ (1,585)	-10.1%
<b>Surplus/(Deficit)</b>		\$ (8,500)	\$ (8,500)	\$ (8,500)	\$ (8,618)	\$ (8,550)	\$ -	0.0%		\$ -	0.0%

# Recreation Programs

Fund	Recreation	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Recreation Programs	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	%
Sub-Dept	All												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
Charges for Services													
2300 Program Revenue		4,212,895	3,851,211	4,079,893	3,892,599	4,156,838	361,684	9.4%	133,003		3.3%		
<b>Total Charges for Services</b>		\$ 4,212,895	\$ 3,851,211	\$ 4,079,893	\$ 3,892,599	\$ 4,156,838	\$ 361,684	9.4%	\$ 133,003		3.3%		
Sales													
2400 Merchandise Sales		2,650	4,746	1,500	5,775	10,171	-2,096	-44.2%	1,150		76.7%		
2401 Concession		6,668	4,889	8,100	9,585	8,313	1,779	36.4%	-1,432		-17.7%		
2402 Brochure Advertising		2,600	1,506	0	0	210	1,094	72.6%	2,600		0.0%		
2404 Event Ticket Sales		57,760	39,904	61,730	0	0	17,856	44.7%	-3,970		-6.4%		
<b>Total Sales</b>		\$ 69,678	\$ 51,045	\$ 71,330	\$ 15,361	\$ 18,693	\$ 18,633	36.5%	\$ (1,652)		-2.3%		
Rentals													
2500 Facility/Amenity Rentals		8,140	8,109	296	6,964	8,439	31	0.4%	7,844		2650.0%		
2501 Tournament Income		0	0	0	28,058	16,135	0	0.0%	0		0.0%		
<b>Total Rental Income</b>		\$ 8,140	\$ 8,109	\$ 296	\$ 35,022	\$ 24,574	\$ 31	0.4%	\$ 7,844		2650.0%		
Alternative Revenue													
2600 Grants		0	0	500	3,500	7,500	0	0.0%	-500		-100.0%		
2601 Donations		4,500	900	0	1,479	11,220	3,600	400.0%	4,500		0.0%		
2603 Sponsorships		29,500	23,896	33,000	34,122	41,517	5,604	23.5%	-3,500		-10.6%		
<b>Total Alternative Revenue</b>		\$ 34,000	\$ 24,796	\$ 33,500	\$ 39,101	\$ 60,237	\$ 9,204	37.1%	\$ 500		1.5%		
Miscellaneous													
2700 Ins Contribution - Employee		7,572	7,558	7,558	4,719	4,812	14	0.2%	14		0.2%		
2703 WDSRA Reimbursement		5,436	10,000	10,000	9,566	8,496	-4,564	-45.6%	-4,564		-45.6%		
2704 Reimbursement Income		8,130	11,069	14,513	88,001	32,577	-2,939	-26.6%	-6,384		-44.0%		
2705 Sales Tax Revenue		0	0	0	802	0	0	0.0%	0		0.0%		
2706 Miscellaneous Revenue		0	300	0	198	295	-300	-100.0%	0		0.0%		
2707 Commission Revenue		6,000	5,200	150	662	840	800	15.4%	5,850		3900.0%		
2711 Over/short		0	25	0	16	-91	-25	-100.0%	0		0.0%		
<b>Total Miscellaneous Revenue</b>		\$ 27,138	\$ 34,152	\$ 32,221	\$ 103,965	\$ 46,929	\$ (7,014)	-20.5%	\$ (5,084)		-15.8%		
Other Financing Sources													
2802 Admin Overhead Reimburse		5,000	5,000	5,000	7,500	7,500	0	0.0%	0		0.0%		
<b>Other Financing Income</b>		\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500	\$ -	0.0%	\$ -		0.0%		
<b>Total Revenue</b>		\$ 4,356,851	\$ 3,974,313	\$ 4,222,240	\$ 4,093,547	\$ 4,314,772	\$ 382,538	9.6%	\$ 134,611		3.2%		
Wages & Benefits													
3100 Wages - Regular		576,969	563,430	576,140	557,258	533,551	13,539	2.4%	829		0.1%		
3101 Wages - Regular OT		600	30	1,302	35	831	570	1900.0%	-702		-53.9%		
3102 Wages - Short-term		1,160,133	1,036,114	1,053,899	1,029,258	975,194	124,018	12.0%	106,234		10.1%		
3103 Wages - Short-term OT		1,260	1,750	1,410	1,829	1,364	-490	-28.0%	-150		-10.6%		
3104 Employee Insurance		127,476	125,960	125,960	81,608	78,655	1,516	1.2%	1,516		1.2%		
3111 Tuition Reimbursement		0	0	0	0	1,781	0	0.0%	0		0.0%		
3112 Employee Certifications		150	175	150	105	70	-25	-14.3%	0		0.0%		
3113 Training & Conferences		6,925	3,850	6,850	5,193	8,737	3,075	79.9%	75		1.1%		
3114 Mileage Reimbursement		495	550	925	622	994	-55	-10.0%	-430		-46.5%		
3117 Awards & Recognition		525	405	5,060	50	235	120	29.6%	-4,535		-89.6%		
3118 Employee Discounts		16,000	15,500	18,000	19,403	18,890	500	3.2%	-2,000		-11.1%		
3120 Staff shirts/Uniforms		2,830	1,559	1,937	3,284	1,092	1,271	81.5%	893		46.1%		
<b>Total Wages &amp; Benefits</b>		\$ 1,893,362	\$ 1,749,323	\$ 1,791,633	\$ 1,698,644	\$ 1,621,394	\$ 144,039	8.2%	\$ 101,730		5.7%		
Supplies													
3200 Office Supplies		600	400	725	8,412	756	200	50.0%	-125		-17.2%		
3201 Tech parts/supplies		0	0	0	325	949	0	0.0%	0		0.0%		

Fund	Recreation					2009 Budget			2009-2008	
Dept	Recreation Programs	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
Sub-Dept	All	2009	2008	2008	2007	2006	Variance		Variance	
3203	Program Supplies	275,437	232,104	259,547	272,978	242,714	43,333	18.7%	15,890	6.1%
3204	Janitorial Supplies	250	150	100	26	80	100	66.7%	150	150.0%
3205	Concession Supplies	1,100	1,290	1,050	2,077	1,447	-190	-14.7%	50	4.8%
3207	Books & Publications	418	416	400	421	390	2	0.5%	18	4.5%
3208	Meeting Supplies	700	403	700	616	336	297	73.7%	0	0.0%
3209	Safety Supplies	750	900	1,045	1,063	1,584	-150	-16.7%	-295	-28.2%
3210	Staff Supplies	100	100	0	0	0	0	0.0%	100	0.0%
3211	Repair Parts	700	700	150	0	144	0	0.0%	550	366.7%
3214	Plumbing/Irrigation Supplies	0	0	0	0	383	0	0.0%	0	0.0%
3215	Building Materials & Supplies	0	12	200	0	0	-12	-100.0%	-200	-100.0%
3218	Printer/Copier Supplies	0	0	0	31	0	0	0.0%	0	0.0%
3299	Miscellaneous Supplies	0	0	50	29	50	0	0.0%	-50	-100.0%
<b>Total Supplies</b>		\$ 280,055	\$ 236,475	\$ 263,967	\$ 285,979	\$ 248,833	\$ 43,580	18.4%	\$ 16,088	6.1%
Contractual Services										
3300	Mobile Communication	8,985	11,460	11,460	11,896	7,859	-2,475	-21.6%	-2,475	-21.6%
3301	Dues & Memberships	3,685	2,880	2,025	2,554	2,228	805	28.0%	1,660	82.0%
3303	Postage	8,156	4,661	9,117	9,609	9,160	3,496	75.0%	-961	-10.5%
3307	Legal Services	7,000	2,000	7,000	1,094	965	5,000	250.0%	0	0.0%
3311	Alarm Services & Repairs	0	0	0	0	11,266	0	0.0%	0	0.0%
3313	Refuse Services	10,795	10,207	4,705	5,720	7,699	588	5.8%	6,090	129.4%
3315	Program Transportation	10,362	3,401	5,461	8,586	9,346	6,962	204.7%	4,901	89.7%
3316	Program Entertainment	46,365	63,416	48,691	52,289	52,640	-17,051	-26.9%	-2,326	-4.8%
3317	Program Contractual Services	981,517	969,387	1,084,591	992,130	1,279,076	12,129	1.3%	-103,074	-9.5%
3318	Advertising	18,975	11,894	12,150	8,718	7,138	7,081	59.5%	6,825	56.2%
3320	Physicals/Employee Tests	0	0	0	138	0	0	0.0%	0	0.0%
3321	Promotion	4,080	2,995	10,530	7,804	9,253	1,085	36.2%	-6,450	-61.3%
3322	Printing	6,080	5,618	9,150	9,132	13,443	462	8.2%	-3,070	-33.6%
3324	Scholarship Program	11,000	9,000	8,500	7,211	7,557	2,000	22.2%	2,500	29.4%
3325	Tournament Prizes	4,860	4,550	0	0	0	310	6.8%	4,860	0.0%
3327	Charge Card Fees	300	200	0	0	0	100	50.0%	300	0.0%
3328	Licenses/Easements	0	0	0	46	46	0	0.0%	0	0.0%
3329	Sales Tax Expense	2,161	2,068	2,240	792	0	93	4.5%	-79	-3.5%
3330	Permit/Registration Fees	2,916	2,851	3,216	2,947	2,213	65	2.3%	-300	-9.3%
3331	Equipment Rental	5,000	1,000	8,810	7,153	4,263	4,000	400.0%	-3,810	-43.2%
3332	Building Rental	231,317	126,738	132,844	109,804	104,393	104,578	82.5%	98,472	74.1%
3342	Tech support Contracts	36,387	31,076	31,500	22,902	30,532	5,311	17.1%	4,887	15.5%
3345	Equipment R&M	1,330	1,354	1,350	941	2,049	-24	-1.8%	-20	-1.5%
3347	Computer R&M	0	0	0	7,566	3,271	0	0.0%	0	0.0%
3399	Miscellaneous Services	1,585	509	2,175	860	2,514	1,076	211.1%	-590	-27.1%
<b>Total Contractual Services</b>		\$ 1,402,856	\$ 1,267,265	\$ 1,395,515	\$ 1,269,892	\$ 1,566,911	\$ 135,592	10.7%	\$ 7,341	0.5%
Utilities										
3400	Communication Lines	0	0	0	19,861	0	0	0.0%	0	0.0%
3401	Telephone	0	0	0	35,728	20,458	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ 55,588	\$ 20,458	\$ -	0.0%	\$ -	0.0%
Capital										
3500	Furniture & Fixtures	0	0	0	1,263	0	0	0.0%	0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ 1,263	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 3,576,273	\$ 3,253,063	\$ 3,451,115	\$ 3,311,366	\$ 3,457,596	\$ 323,211	9.9%	\$ 125,158	3.6%
<b>Surplus/(Deficit)</b>		\$ 780,578	\$ 721,250	\$ 771,125	\$ 782,181	\$ 857,176	\$ 59,327	8.2%	\$ 9,453	1.2%

# Community Relations

Fund	Recreation	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Community Relations	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	%
Sub-Dept	NA												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
<b>Miscellaneous</b>													
2700 Ins Contribution - Employee		3,552	3,600	3,600	3,586	7,145	-48	-1.3%	-48		-1.3%		
2704 Reimbursement Income		4,320	3,120	8,640	5,437	3,350	1,200	38.5%	-4,320		-50.0%		
2706 Miscellaneous Revenue		0	0	0	1,143	224	0	0.0%	0		0.0%		
<b>Total Miscellaneous Revenue</b>		\$ 7,872	\$ 6,720	\$ 12,240	\$ 10,167	\$ 10,720	\$ 1,152	17.1%	\$ (4,368)		-35.7%		
<b>Other Financing Sources</b>													
2802 Admin Overhead Reimburse		17,500	17,500	17,500	19,475	19,475	0	0.0%	0		0.0%		
<b>Other Financing Income</b>		\$ 17,500	\$ 17,500	\$ 17,500	\$ 19,475	\$ 19,475	\$ -	0.0%	\$ -		0.0%		
<b>Total Revenue</b>		\$ 25,372	\$ 24,220	\$ 29,740	\$ 29,642	\$ 30,195	\$ 1,152	4.8%	\$ (4,368)		-14.7%		
<b>Wages &amp; Benefits</b>													
3100 Wages - Regular		282,937	282,577	280,774	275,339	272,339	360	0.1%	2,163		0.8%		
3101 Wages - Regular OT		1,000	1,500	4,712	1,809	8,466	-500	-33.3%	-3,712		-78.8%		
3102 Wages - Short-term		14,000	11,638	13,801	16,174	6,487	2,362	20.3%	199		1.4%		
3103 Wages - Short-term OT		0	8	352	158	0	-8	-100.0%	-352		-100.0%		
3104 Employee Insurance		38,520	45,768	45,768	43,526	60,246	-7,248	-15.8%	-7,248		-15.8%		
3113 Training & Conferences		1,500	50	2,830	0	2,076	1,450	2900.0%	-1,330		-47.0%		
3114 Mileage Reimbursement		0	50	100	0	25	-50	-100.0%	-100		-100.0%		
3117 Awards & Recognition		0	0	100	0	255	0	0.0%	-100		-100.0%		
3120 Staff shirts/Uniforms		250	300	500	247	260	-50	-16.7%	-250		-50.0%		
<b>Total Wages &amp; Benefits</b>		\$ 338,207	\$ 341,891	\$ 348,937	\$ 337,252	\$ 350,154	\$ (3,684)	-1.1%	\$ (10,730)		-3.1%		
<b>Supplies</b>													
3200 Office Supplies		400	646	900	1,670	1,427	-246	-38.1%	-500		-55.6%		
3201 Tech parts/supplies		0	0	0	0	813	0	0.0%	0		0.0%		
3208 Meeting Supplies		400	300	0	286	237	100	33.3%	400		0.0%		
3210 Staff Supplies		0	0	0	0	314	0	0.0%	0		0.0%		
<b>Total Supplies</b>		\$ 800	\$ 946	\$ 900	\$ 1,956	\$ 2,791	\$ (146)	-15.4%	\$ (100)		-11.1%		
<b>Contractual Services</b>													
3300 Mobile Communication		0	0	0	0	605	0	0.0%	0		0.0%		
3301 Dues & Memberships		100	0	200	0	279	100	0.0%	-100		-50.0%		
3303 Postage		0	0	0	1,208	0	0	0.0%	0		0.0%		
3317 Program Contractual Services		42,000	39,120	41,640	39,235	34,259	2,880	7.4%	360		0.9%		
3318 Advertising		0	0	50	70	0	0	0.0%	-50		-100.0%		
3321 Promotion		0	0	0	0	100	0	0.0%	0		0.0%		
3322 Printing		0	0	0	650	0	0	0.0%	0		0.0%		
3327 Charge Card Fees		90,000	90,000	88,000	71,001	76,702	0	0.0%	2,000		2.3%		
3342 Tech support Contracts		0	0	0	0	5,421	0	0.0%	0		0.0%		
3347 Computer R&M		0	0	0	0	2,804	0	0.0%	0		0.0%		
3399 Miscellaneous Services		0	0	0	0	920	0	0.0%	0		0.0%		
<b>Total Contractual Services</b>		\$ 132,100	\$ 129,120	\$ 129,890	\$ 112,163	\$ 121,088	\$ 2,980	2.3%	\$ 2,210		1.7%		
<b>Utilities</b>													
3401 Telephone		0	0	0	0	9,494	0	0.0%	0		0.0%		
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ 9,494	\$ -	0.0%	\$ -		0.0%		



<b>Fund</b>	Recreation							2009 Budget		2009-2008	
<b>Dept</b>	Community Relations	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006	Variance	%		Variance	%
Capital											
	3500 Furniture & Fixtures	1,200	0	0	0	0	1,200	0.0%		1,200	0.0%
<b>Total Capital Expense</b>		\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 1,200	0.0%		\$ 1,200	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 472,307	\$ 471,957	\$ 479,727	\$ 451,372	\$ 483,527	\$ 350	0.1%		\$ (7,420)	-1.5%
<b>Surplus/(Deficit)</b>		\$ (446,935)	\$ (447,737)	\$ (449,987)	\$ (421,730)	\$ (453,333)	\$ 802	-0.2%		\$ 3,052	-0.7%

# Recreation Support

Fund	Recreation	Budget		Projections		Budget		Final	Final	2009 Budget	2009-2008	
Dept	Recreation Support	2009	2008	2008	2007	2006	vs Projection	Variance	%	Budget	Variance	%
Sub-Dept	NA											
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Rentals</b>												
2500 Facility/Amenity Rentals		14,000	12,000	13,350	18,268	12,783	2,000	16.7%	650	4.9%		
<b>Total Rental Income</b>		\$ 14,000	\$ 12,000	\$ 13,350	\$ 18,268	\$ 12,783	\$ 2,000	16.7%	\$ 650	4.9%		
<b>Alternative Revenue</b>												
2600 Grants		0	1,413	0	0	0	-1,413	-100.0%	0	0.0%		
<b>Total Alternative Revenue</b>		\$ -	\$ 1,413	\$ -	\$ -	\$ -	\$ (1,413)	-100.0%	\$ -	0.0%		
<b>Miscellaneous</b>												
2700 Ins Contribution - Employee		2,472	2,300	2,389	2,335	2,265	172	7.5%	83	3.5%		
2704 Reimbursement Income		2,730	2,960	4,050	4,153	3,995	-230	-7.8%	-1,320	-32.6%		
2706 Miscellaneous Revenue		300	0	0	0	0	300	0.0%	300	0.0%		
<b>Total Miscellaneous Revenue</b>		\$ 5,502	\$ 5,260	\$ 6,439	\$ 6,488	\$ 6,260	\$ 242	4.6%	\$ (937)	-14.6%		
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Total Revenue</b>		\$ 19,502	\$ 18,673	\$ 19,789	\$ 24,756	\$ 19,043	\$ 829	4.4%	\$ (287)	-1.5%		
<b>Wages &amp; Benefits</b>												
3100 Wages - Regular		188,232	186,000	186,619	188,653	180,801	2,232	1.2%	1,613	0.9%		
3101 Wages - Regular OT		11,500	11,500	10,800	10,645	17,349	0	0.0%	700	6.5%		
3102 Wages - Short-term		18,660	16,000	27,600	19,659	8,928	2,660	16.6%	-8,940	-32.4%		
3103 Wages - Short-term OT		0	0	0	388	0	0	0.0%	0	0.0%		
3104 Employee Insurance		41,496	39,800	39,815	40,274	37,272	1,696	4.3%	1,681	4.2%		
3113 Training & Conferences		80	35	0	35	70	45	128.6%	80	0.0%		
3114 Mileage Reimbursement		0	0	50	27	33	0	0.0%	-50	-100.0%		
3120 Staff shirts/Uniforms		724	800	800	1,171	769	-76	-9.5%	-76	-9.5%		
<b>Total Wages &amp; Benefits</b>		\$ 260,692	\$ 254,135	\$ 265,684	\$ 260,853	\$ 245,223	\$ 6,557	2.6%	\$ (4,992)	-1.9%		
<b>Supplies</b>												
3200 Office Supplies		137	40	40	24	33	97	242.5%	97	242.5%		
3201 Tech parts/supplies		0	0	0	0	136	0	0.0%	0	0.0%		
3203 Program Supplies		0	0	0	31	0	0	0.0%	0	0.0%		
3204 Janitorial Supplies		13,297	12,200	12,480	9,915	12,980	1,097	9.0%	817	6.5%		
3208 Meeting Supplies		50	50	70	95	53	0	0.0%	-20	-28.6%		
3209 Safety Supplies		525	950	1,300	114	679	-425	-44.7%	-775	-59.6%		
3299 Miscellaneous Supplies		556	500	1,500	1,738	1,347	56	11.2%	-944	-62.9%		
<b>Total Supplies</b>		\$ 14,565	\$ 13,740	\$ 15,390	\$ 11,917	\$ 15,228	\$ 825	6.0%	\$ (825)	-5.4%		
<b>Contractual Services</b>												
3300 Mobile Communication		0	0	0	0	2,116	0	0.0%	0	0.0%		
3301 Dues & Memberships		0	0	70	0	0	0	0.0%	-70	-100.0%		
3304 Pest Control		2,044	2,350	2,190	2,325	1,703	-306	-13.0%	-146	-6.7%		
3312 Janitorial Services		40,000	27,500	30,564	29,555	58,649	12,500	45.5%	9,436	30.9%		
3313 Refuse Services		4,000	3,750	3,468	3,036	2,988	250	6.7%	532	15.3%		
3331 Equipment Rental		950	250	250	742	285	700	280.0%	700	280.0%		
3342 Tech support Contracts		0	0	0	0	903	0	0.0%	0	0.0%		
3345 Equipment R&M		150	175	100	0	0	-25	-14.3%	50	50.0%		
3347 Computer R&M		0	0	0	0	467	0	0.0%	0	0.0%		
3399 Miscellaneous Services		5,545	5,200	4,694	4,734	3,538	345	6.6%	851	18.1%		
<b>Total Contractual Services</b>		\$ 52,689	\$ 39,225	\$ 41,336	\$ 40,391	\$ 70,650	\$ 13,464	34.3%	\$ 11,353	27.5%		
<b>Utilities</b>												

<b>Fund</b>	Recreation							2009 Budget		2009-2008	
<b>Dept</b>	Recreation Support	Budget	Projections	Budget	Final	Final	vs Projection		%	Budget	%
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006	Variance			Variance	
	3401 Telephone	0	0	0	0	2,191	0	0.0%		0	0.0%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ 2,191	\$ -	0.0%		\$ -	0.0%
Capital											
	3500 Furniture & Fixtures	0	493	0	1,568	668	-493	-100.0%		0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ 493	\$ -	\$ 1,568	\$ 668	\$ (493)	-100.0%		\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 327,946	\$ 307,593	\$ 322,410	\$ 314,728	\$ 333,959	\$ 20,353	6.6%		\$ 5,536	1.7%
<b>Surplus/(Deficit)</b>		\$ (308,444)	\$ (288,920)	\$ (302,621)	\$ (289,972)	\$ (314,916)	\$ (19,524)	6.8%		\$ (5,823)	1.9%

# Centennial Beach

Fund	Recreation	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Centennial Beach	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	%
Sub-Dept	NA												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%	\$ -	0.0%
Charges for Services													
2300 Program Revenue		93,966	83,900	0	348,011	350,590	10,066	12.0%	93,966		0.0%		
2301 Pool Passes		370,860	362,639	387,372	370,146	335,842	8,221	2.3%	-16,512		-4.3%		
2302 Daily Admissions - residents		114,948	196,630	314,970	0	0	-81,682	-41.5%	-200,022		-63.5%		
2303 Daily Admissions - non-residents		123,730	156,304	0	0	0	-32,574	-20.8%	123,730		0.0%		
2304 Daily Admissions - general		35,700	20,965	0	0	0	14,735	70.3%	35,700		0.0%		
<b>Total Charges for Services</b>		\$ 739,204	\$ 820,438	\$ 702,342	\$ 718,157	\$ 686,432	\$ (81,234)	-9.9%	\$ 36,862		5.2%		
Sales													
2400 Merchandise Sales		3,000	3,358	8,400	6,000	6,000	-358	-10.7%	-5,400		-64.3%		
2401 Concession		30,000	36,277	36,450	32,007	28,923	-6,277	-17.3%	-6,450		-17.7%		
<b>Total Sales</b>		\$ 33,000	\$ 39,635	\$ 44,850	\$ 38,007	\$ 34,923	\$ (6,635)	-16.7%	\$ (11,850)		-26.4%		
Rentals													
2500 Facility/Amenity Rentals		18,000	19,759	12,100	18,152	4,919	-1,759	-8.9%	5,900		48.8%		
<b>Total Rental Income</b>		\$ 18,000	\$ 19,759	\$ 12,100	\$ 18,152	\$ 4,919	\$ (1,759)	-8.9%	\$ 5,900		48.8%		
Alternative Revenue													
2603 Sponsorships		0	0	0	2,250	27,400	0	0.0%	0		0.0%		
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ 2,250	\$ 27,400	\$ -	0.0%	\$ -		0.0%		
Miscellaneous													
2700 Ins Contribution - Employee		1,620	1,091	1,091	1,952	1,934	529	48.5%	529		48.5%		
2704 Reimbursement Income		6,000	6,600	5,000	7,431	5,015	-600	-9.1%	1,000		20.0%		
2705 Sales Tax Revenue		2,500	2,500	2,500	2,153	1,952	0	0.0%	0		0.0%		
2706 Miscellaneous Revenue		0	0	0	737	4,556	0	0.0%	0		0.0%		
2707 Commission Revenue		5,600	5,500	0	849	1,037	100	1.8%	5,600		0.0%		
2711 Over/short		0	200	0	-4	287	-200	-100.0%	0		0.0%		
<b>Total Miscellaneous Revenue</b>		\$ 15,720	\$ 15,891	\$ 8,591	\$ 13,118	\$ 14,781	\$ (171)	-1.1%	\$ 7,129		83.0%		
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		0.0%		
<b>Total Revenue</b>		\$ 805,924	\$ 895,723	\$ 767,883	\$ 789,684	\$ 768,455	\$ (89,799)	-10.0%	\$ 38,041		5.0%		
Wages & Benefits													
3100 Wages - Regular		105,582	103,863	103,863	101,492	91,431	1,719	1.7%	1,719		1.7%		
3101 Wages - Regular OT		800	1,034	1,834	78	2,205	-234	-22.6%	-1,034		-56.4%		
3102 Wages - Short-term		298,799	304,083	279,907	291,171	276,945	-5,284	-1.7%	18,892		6.7%		
3103 Wages - Short-term OT		56,160	53,071	40,250	36,227	42,373	3,089	5.8%	15,910		39.5%		
3104 Employee Insurance		27,264	25,812	25,812	32,690	27,541	1,452	5.6%	1,452		5.6%		
3112 Employee Certifications		150	0	0	0	0	150	0.0%	150		0.0%		
3113 Training & Conferences		100	250	1,800	355	0	-150	-60.0%	-1,700		-94.4%		
3114 Mileage Reimbursement		200	130	400	463	447	70	53.8%	-200		-50.0%		
3117 Awards & Recognition		100	100	0	0	0	0	0.0%	100		0.0%		
3120 Staff shirts/Uniforms		5,100	5,602	4,995	5,151	4,840	-502	-9.0%	105		2.1%		
<b>Total Wages &amp; Benefits</b>		\$ 494,255	\$ 493,945	\$ 458,861	\$ 467,627	\$ 445,781	\$ 310	0.1%	\$ 35,394		7.7%		
Supplies													
3200 Office Supplies		325	350	400	475	578	-25	-7.1%	-75		-18.8%		
3201 Tech parts/supplies		1,500	0	0	5,560	474	1,500	0.0%	1,500		0.0%		
3203 Program Supplies		7,795	7,850	3,826	4,073	20,734	-55	-0.7%	3,969		103.7%		
3204 Janitorial Supplies		6,060	6,600	6,370	6,507	4,758	-540	-8.2%	-310		-4.9%		
3208 Meeting Supplies		350	0	300	79	321	350	0.0%	50		16.7%		
3209 Safety Supplies		3,944	3,400	6,380	6,686	3,650	544	16.0%	-2,436		-38.2%		
3211 Repair Parts		500	1,530	400	912	1,488	-1,030	-67.3%	100		25.0%		
3213 Electrical Supplies		1,200	2,600	1,500	3,062	1,361	-1,400	-53.8%	-300		-20.0%		
3214 Plumbing/Irrigation Supplies		1,550	2,000	2,240	7,715	2,973	-450	-22.5%	-690		-30.8%		

Fund	Recreation					2009 Budget			2009-2008	
Dept	Centennial Beach	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance		Variance	
3215	Building Materials & Supplies	3,700	2,800	6,650	4,210	703	900	32.1%	-2,950	-44.4%
3216	Aquatic/Pond Supplies	28,000	28,000	27,870	16,013	20,338	0	0.0%	130	0.5%
3218	Printer/Copier Supplies	0	6,000	6,000	0	0	-6,000	-100.0%	-6,000	-100.0%
3219	Horticultural Supplies	0	0	2,550	2,776	866	0	0.0%	-2,550	-100.0%
3220	Horticulture Material	2,550	2,300	0	0	0	250	10.9%	2,550	0.0%
3222	Oils/Lubricants	0	0	0	33	0	0	0.0%	0	0.0%
3226	Sand	2,400	0	2,300	2,282	0	2,400	0.0%	100	4.3%
3228	Small Tools & Equipment	910	200	1,200	1,637	1,479	710	355.0%	-290	-24.2%
3229	Paving/Masonry Supplies	500	150	150	179	0	350	233.3%	350	233.3%
3299	Miscellaneous Supplies	100	50	0	0	6	50	100.0%	100	0.0%
<b>Total Supplies</b>		\$ 61,384	\$ 63,830	\$ 68,136	\$ 62,200	\$ 59,728	\$ (2,446)	-3.8%	\$ (6,752)	-9.9%
Contractual Services										
3300	Mobile Communication	150	75	0	0	605	75	100.0%	150	0.0%
3301	Dues & Memberships	240	235	225	0	0	5	2.1%	15	6.7%
3303	Postage	1,044	1,100	886	717	211	-56	-5.1%	158	17.8%
3311	Alarm Services & Repairs	350	355	0	5,265	476	-5	-1.4%	350	0.0%
3312	Janitorial Services	180	555	0	0	0	-375	-67.6%	180	0.0%
3313	Refuse Services	2,875	2,875	2,500	2,315	1,361	0	0.0%	375	15.0%
3317	Program Contractual Services	16,150	12,600	16,425	16,949	56,904	3,550	28.2%	-275	-1.7%
3318	Advertising	400	700	2,165	238	1,138	-300	-42.9%	-1,765	-81.5%
3320	Physicals/Employee Tests	640	320	640	615	554	320	100.0%	0	0.0%
3321	Promotion	6,075	6,500	3,800	-156	9,715	-425	-6.5%	2,275	59.9%
3322	Printing	1,210	2,122	1,800	1,869	9,734	-912	-43.0%	-590	-32.8%
3327	Charge Card Fees	2,500	3,000	2,500	2,668	2,881	-500	-16.7%	0	0.0%
3328	Licenses/Easements	550	450	520	450	420	100	22.2%	30	5.8%
3329	Sales Tax Expense	2,250	2,300	2,300	2,115	1,925	-50	-2.2%	-50	-2.2%
3331	Equipment Rental	600	800	400	556	3,932	-200	-25.0%	200	50.0%
3332	Building Rental	4,410	3,085	5,050	4,892	2,823	1,325	42.9%	-640	-12.7%
3333	Retail Purchases	17,500	14,700	14,700	14,915	17,178	2,800	19.0%	2,800	19.0%
3342	Tech support Contracts	0	0	0	0	6,188	0	0.0%	0	0.0%
3345	Equipment R&M	0	0	0	1,803	6,422	0	0.0%	0	0.0%
3346	Building R&M	1,000	1,500	0	0	30	-500	-33.3%	1,000	0.0%
3347	Computer R&M	0	0	0	0	1,635	0	0.0%	0	0.0%
3351	Other Repairs	4,400	660	0	0	0	3,740	566.7%	4,400	0.0%
3399	Miscellaneous Services	700	700	0	207	0	0	0.0%	700	0.0%
<b>Total Contractual Services</b>		\$ 63,224	\$ 54,632	\$ 53,911	\$ 55,418	\$ 124,132	\$ 8,592	15.7%	\$ 9,313	17.3%
Utilities										
3401	Telephone	0	0	0	0	4,399	0	0.0%	0	0.0%
3403	Water	17,500	17,250	16,604	14,678	12,488	250	1.4%	896	5.4%
3404	Gas	0	0	0	90	0	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ 17,500	\$ 17,250	\$ 16,604	\$ 14,769	\$ 16,887	\$ 250	1.4%	\$ 896	5.4%
Capital										
3500	Furniture & Fixtures	3,000	0	0	0	0	3,000	0.0%	3,000	0.0%
3502	Vehicles & Equipment	0	0	10,350	16,790	13,399	0	0.0%	-10,350	-100.0%
<b>Total Capital Expense</b>		\$ 3,000	\$ -	\$ 10,350	\$ 16,790	\$ 13,399	\$ 3,000	0.0%	\$ (7,350)	-71.0%
Miscellaneous										
3601	Administrative Overhead	103,700	103,700	103,700	84,000	84,000	0	0.0%	0	0.0%
<b>Total Miscellaneous Expense</b>		\$ 103,700	\$ 103,700	\$ 103,700	\$ 84,000	\$ 84,000	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 743,063	\$ 733,357	\$ 711,562	\$ 700,803	\$ 743,927	\$ 9,706	1.3%	\$ 31,501	4.4%
<b>Surplus/(Deficit)</b>		\$ 62,861	\$ 162,366	\$ 56,321	\$ 88,881	\$ 24,528	\$ (99,505)	-61.3%	\$ 6,540	11.6%

# Carillon

Fund	Recreation	Budget		Projections		Budget		Final	Final	2009 Budget	2009-2008		
Dept	Carillon	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	
Sub-Dept	NA											Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Charges for Services													
2300 Program Revenue		17,040	10,145	27,400	9,490	0	6,895	68.0%	-10,360	-37.8%			
<b>Total Charges for Services</b>		\$ 17,040	\$ 10,145	\$ 27,400	\$ 9,490	\$ -	\$ 6,895	68.0%	\$ (10,360)	-37.8%			
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
Rentals													
2500 Facility/Amenity Rentals		2,450	0	0	0	0	2,450	0.0%	2,450	0.0%			
<b>Total Rental Income</b>		\$ 2,450	\$ -	\$ -	\$ -	\$ -	\$ 2,450	0.0%	\$ 2,450	0.0%			
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
Miscellaneous													
2704 Reimbursement Income		56,991	51,831	51,831	23,917	0	5,160	10.0%	5,160	10.0%			
2711 Over/short		0	20	0	-8	0	-20	-100.0%	0	0.0%			
<b>Total Miscellaneous Revenue</b>		\$ 56,991	\$ 51,851	\$ 51,831	\$ 23,909	\$ -	\$ 5,140	9.9%	\$ 5,160	10.0%			
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 76,481	\$ 61,996	\$ 79,231	\$ 33,399	\$ -	\$ 14,485	23.4%	\$ (2,750)	-3.5%			
Wages & Benefits													
3100 Wages - Regular		1,265	0	0	0	0	1,265	0.0%	1,265	0.0%			
3102 Wages - Short-term		21,782	15,115	27,756	8,440	0	6,667	44.1%	-5,974	-21.5%			
3103 Wages - Short-term OT		0	0	0	4	0	0	0.0%	0	0.0%			
3120 Staff shirts/Uniforms		1,250	359	0	0	0	891	248.2%	1,250	0.0%			
<b>Total Wages &amp; Benefits</b>		\$ 24,297	\$ 15,474	\$ 27,756	\$ 8,445	\$ -	\$ 8,823	57.0%	\$ (3,459)	-12.5%			
Supplies													
3200 Office Supplies		2,025	63	0	0	0	1,962	3114.3%	2,025	0.0%			
3201 Tech parts/supplies		0	4	0	0	0	-4	-100.0%	0	0.0%			
3203 Program Supplies		1,000	2,083	2,625	1,850	0	-1,083	-52.0%	-1,625	-61.9%			
3204 Janitorial Supplies		893	0	0	0	0	893	0.0%	893	0.0%			
3209 Safety Supplies		0	1,000	0	85	0	-1,000	-100.0%	0	0.0%			
3211 Repair Parts		0	125	0	0	0	-125	-100.0%	0	0.0%			
3228 Small Tools & Equipment		0	8	0	0	0	-8	-100.0%	0	0.0%			
<b>Total Supplies</b>		\$ 3,918	\$ 3,283	\$ 2,625	\$ 1,935	\$ -	\$ 635	19.3%	\$ 1,293	49.3%			
Contractual Services													
3303 Postage		0	0	0	31	0	0	0.0%	0	0.0%			
3304 Pest Control		516	200	0	0	0	316	158.0%	516	0.0%			
3312 Janitorial Services		0	317	0	0	0	-317	-100.0%	0	0.0%			
3317 Program Contractual Services		24,250	24,350	25,350	17,365	0	-100	-0.4%	-1,100	-4.3%			
3318 Advertising		9,500	8,500	9,500	1,514	0	1,000	11.8%	0	0.0%			
3321 Promotion		9,000	4,500	9,000	66	0	4,500	100.0%	0	0.0%			
3322 Printing		5,000	5,000	5,000	2,572	0	0	0.0%	0	0.0%			
3399 Miscellaneous Services		0	372	0	0	0	-372	-100.0%	0	0.0%			
<b>Total Contractual Services</b>		\$ 48,266	\$ 43,239	\$ 48,850	\$ 21,547	\$ -	\$ 5,027	11.6%	\$ (584)	-1.2%			
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			

<b>Fund</b>	Recreation							2009 Budget		2009-2008	
<b>Dept</b>	Carlton	Budget	Projections	Budget	Final	Final	Final	vs Projection	%	Budget	%
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006		Variance		Variance	
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 76,481	\$ 61,996	\$ 79,231	\$ 31,927	\$ -	\$ -	\$ 14,485	23.4%	\$ (2,750)	-3.5%
<b>Surplus/(Deficit)</b>		\$ -	\$ -	\$ -	\$ 1,472	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%

## Recreation Allocations

Fund	Recreation						2009 Budget		2009-2008	
Dept	Allocations	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance		Variance	
<b>Taxes</b>										
2100	Tax Revenue	2,550,000	2,425,000	2,425,000	2,349,328	2,058,959	125,000	5.2%	125,000	5.2%
2101	Replacement Taxes	100,000	140,000	140,000	100,000	100,000	-40,000	-28.6%	-40,000	-28.6%
<b>Total Taxes</b>		\$ 2,650,000	\$ 2,565,000	\$ 2,565,000	\$ 2,449,328	\$ 2,158,959	\$ 85,000	3.3%	\$ 85,000	3.3%
<b>Investment Income</b>										
2200	Interest Income	69,000	87,000	87,000	102,708	109,108	-18,000	-20.7%	-18,000	-20.7%
<b>Total Investment Income</b>		\$ 69,000	\$ 87,000	\$ 87,000	\$ 102,708	\$ 109,108	\$ (18,000)	-20.7%	\$ (18,000)	-20.7%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Miscellaneous</b>										
2704	Reimbursement Income	52,000	48,000	42,000	60,906	53,865	4,000	8.3%	10,000	23.8%
2709	Cell Tower	52,500	52,480	52,480	52,530	35,540	20	0.0%	20	0.0%
<b>Total Miscellaneous Revenue</b>		\$ 104,500	\$ 100,480	\$ 94,480	\$ 113,436	\$ 89,405	\$ 4,020	4.0%	\$ 10,020	10.6%
<b>Other Financing Sources</b>										
2801	Transfers In	1,015,000	915,000	1,015,000	575,000	750,000	100,000	10.9%	0	0.0%
<b>Other Financing Income</b>		\$ 1,015,000	\$ 915,000	\$ 1,015,000	\$ 575,000	\$ 750,000	\$ 100,000	10.9%	\$ -	0.0%
<b>Total Revenue</b>		\$ 3,838,500	\$ 3,667,480	\$ 3,761,480	\$ 3,240,472	\$ 3,107,472	\$ 171,020	4.7%	\$ 77,020	2.0%
<b>Total Wages &amp; Benefits</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Supplies</b>										
3200	Office Supplies	7,500	4,500	12,600	8,925	13,018	3,000	66.7%	-5,100	-40.5%
3201	Tech parts/supplies	0	0	0	0	459	0	0.0%	0	0.0%
3210	Staff Supplies	3,000	3,000	2,000	510	78	0	0.0%	1,000	50.0%
3218	Printer/Copier Supplies	18,000	18,000	15,000	0	0	0	0.0%	3,000	20.0%
<b>Total Supplies</b>		\$ 28,500	\$ 25,500	\$ 29,600	\$ 9,435	\$ 13,555	\$ 3,000	11.8%	\$ (1,100)	-3.7%
<b>Contractual Services</b>										
3302	Printer/Copier Services	24,000	19,200	19,200	36,219	24,532	4,800	25.0%	4,800	25.0%
3303	Postage	18,000	18,000	20,000	17,284	18,837	0	0.0%	-2,000	-10.0%
3342	Tech support Contracts	0	0	0	8,318	8,283	0	0.0%	0	0.0%
3347	Computer R&M	0	0	0	7,076	1,168	0	0.0%	0	0.0%
3348	Data/Communications Lines R&V	0	3,000	0	0	0	-3,000	-100.0%	0	0.0%
<b>Total Contractual Services</b>		\$ 42,000	\$ 40,200	\$ 39,200	\$ 68,896	\$ 52,820	\$ 1,800	4.5%	\$ 2,800	7.1%
<b>Utilities</b>										
3400	Communication Lines	64,800	48,027	45,240	20,445	6,087	16,773	34.9%	19,560	43.2%
3401	Telephone	0	41,400	41,400	34,871	4,382	-41,400	-100.0%	-41,400	-100.0%
3402	Electricity	238,500	207,000	247,500	191,669	194,644	31,500	15.2%	-9,000	-3.6%
3403	Water	28,350	25,650	27,500	0	0	2,700	10.5%	850	3.1%
3404	Gas	108,000	90,000	60,000	50,611	40,375	18,000	20.0%	48,000	80.0%
<b>Total Utilities</b>		\$ 439,650	\$ 412,077	\$ 421,640	\$ 297,595	\$ 245,489	\$ 27,573	6.7%	\$ 18,010	4.3%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%



<b>Fund</b>	Recreation						2009 Budget		2009-2008	
<b>Dept</b>	Allocations	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006	Variance		Variance	%
<b>Total Expenditures</b>		\$ 510,150	\$ 477,777	\$ 490,440	\$ 375,926	\$ 311,864	\$ 32,373	6.8%	\$ 19,710	4.0%
<b>Surplus/(Deficit)</b>		\$ 3,328,350	\$ 3,189,703	\$ 3,271,040	\$ 2,864,547	\$ 2,795,608	\$ 138,647	4.3%	\$ 57,310	1.8%

## Golf Services – All Departments

Golf Services	Budget	Projections	Budget	Final	Final	2009 Budget		2009-2008	
	2009	2008	2008	2007	2006	vs Projection	%	Budget	%
						Variance		Variance	
<b>Total Taxes</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Investment Income									
2200 Interest Income	15,000	84,000	181,000	305,982	294,232	-69,000	-82.1%	-166,000	-91.7%
<b>Total Investment Income</b>	\$ 15,000	\$ 84,000	\$ 181,000	\$ 305,982	\$ 294,232	\$ (69,000)	-82.1%	\$ (166,000)	-91.7%
Charges for Services									
2300 Program Revenue	236,500	227,937	228,500	300,410	269,739	8,563	3.8%	8,000	3.5%
2305 Golf Services Income	2,275,000	2,055,000	2,325,000	2,292,478	2,247,419	220,000	10.7%	-50,000	-2.2%
2306 Golf Cart Income	549,500	535,000	587,000	593,188	586,963	14,500	2.7%	-37,500	-6.4%
2307 Driving Range Income	287,000	227,500	295,000	295,039	288,859	59,500	26.2%	-8,000	-2.7%
<b>Total Charges for Services</b>	\$ 3,348,000	\$ 3,045,437	\$ 3,435,500	\$ 3,481,115	\$ 3,392,979	\$ 302,563	9.9%	\$ (87,500)	-2.5%
Sales									
2400 Merchandise Sales	204,100	215,000	227,050	258,589	244,878	-10,900	-5.1%	-22,950	-10.1%
2401 Concession	374,000	317,900	375,000	368,663	342,343	56,100	17.6%	-1,000	-0.3%
2402 Brochure Advertising	0	0	0	500	0	0	0.0%	0	0.0%
2403 Golf Membership Cards	127,800	64,010	65,300	0	0	63,790	99.7%	62,500	95.7%
<b>Total Sales</b>	\$ 705,900	\$ 596,910	\$ 667,350	\$ 627,751	\$ 587,221	\$ 108,990	18.3%	\$ 38,550	5.8%
Rentals									
2500 Facility/Amenity Rentals	0	0	0	1,015	0	0	0.0%	0	0.0%
2501 Tournament Income	100,000	86,000	101,000	105,915	95,609	14,000	16.3%	-1,000	-1.0%
<b>Total Rental Income</b>	\$ 100,000	\$ 86,000	\$ 101,000	\$ 106,930	\$ 95,609	\$ 14,000	16.3%	\$ (1,000)	-1.0%
Alternative Revenue									
2600 Grants	0	0	0	0	500	0	0.0%	0	0.0%
2603 Sponsorships	36,000	11,300	20,000	20,423	14,000	24,700	218.6%	16,000	80.0%
<b>Total Alternative Revenue</b>	\$ 36,000	\$ 11,300	\$ 20,000	\$ 20,423	\$ 14,500	\$ 24,700	218.6%	\$ 16,000	80.0%
Miscellaneous									
2700 Ins Contribution - Employee	11,544	10,921	10,921	10,696	11,400	623	5.7%	623	5.7%
2701 Bid Package Revenue	0	0	0	705	0	0	0.0%	0	0.0%
2703 WDSRA Reimbursement	0	0	0	32,000	0	0	0.0%	0	0.0%
2704 Reimbursement Income	750	0	1,500	3,943	13,109	750	0.0%	-750	-50.0%
2705 Sales Tax Revenue	41,123	35,112	39,708	41,364	38,827	6,011	17.1%	1,415	3.6%
2706 Miscellaneous Revenue	16,500	15,888	16,000	19,148	12,373	612	3.9%	500	3.1%
2707 Commission Revenue	200	2,646	200	2,473	3,720	-2,446	-92.4%	0	0.0%
2711 Over/short	0	0	0	130	-932	0	0.0%	0	0.0%
<b>Total Miscellaneous Revenue</b>	\$ 70,117	\$ 64,567	\$ 68,329	\$ 110,458	\$ 78,497	\$ 5,550	8.6%	\$ 1,788	2.6%
Other Financing Sources									
2803 Sale of Vehicles/Equipment	0	0	0	0	2,000	0	0.0%	0	0.0%
<b>Other Financing Income</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>	\$ 4,275,017	\$ 3,888,214	\$ 4,473,179	\$ 4,652,659	\$ 4,465,038	\$ 386,803	9.9%	\$ (198,162)	-4.4%
Wages & Benefits									
3100 Wages - Regular	720,090	735,272	709,481	687,047	664,410	-15,182	-2.1%	10,609	1.5%
3101 Wages - Regular OT	19,100	16,700	25,067	27,338	36,347	2,400	14.4%	-5,967	-23.8%
3102 Wages - Short-term	765,765	741,889	800,335	836,572	744,732	23,876	3.2%	-34,570	-4.3%
3103 Wages - Short-term OT	42,725	44,942	67,397	79,907	69,524	-2,217	-4.9%	-24,672	-36.6%
3104 Employee Insurance	174,984	174,776	182,011	163,832	163,113	208	0.1%	-7,027	-3.9%
3105 Unemployment Insurance	25,000	16,000	26,000	23,164	18,099	9,000	56.3%	-1,000	-3.8%
3106 Workers Compensation Insurance	40,070	37,115	37,115	36,752	32,943	2,955	8.0%	2,955	8.0%
3108 Vacation Expense - Audit	0	0	0	10,375	2,343	0	0.0%	0	0.0%
3109 IMRF	110,000	110,000	106,001	112,477	111,009	0	0.0%	3,999	3.8%
3110 FICA	120,000	120,000	120,000	124,060	113,908	0	0.0%	0	0.0%
3111 Tuition Reimbursement	450	0	1,350	310	2,815	450	0.0%	-900	-66.7%
3113 Training & Conferences	1,180	4,171	10,045	6,609	8,251	-2,991	-71.7%	-8,865	-88.3%

	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	2009 Budget vs Projection Variance	%	2009-2008 Budget Variance	%
<b>Golf Services</b>									
3114 Mileage Reimbursement	1,600	1,501	2,090	221	1,042	99	6.6%	-490	-23.4%
3117 Awards & Recognition	1,000	160	600	0	0	840	525.0%	400	66.7%
3120 Staff shirts/Uniforms	13,400	12,274	17,890	18,279	13,987	1,126	9.2%	-4,490	-25.1%
<b>Total Wages &amp; Benefits</b>	<b>\$ 2,035,364</b>	<b>\$ 2,014,800</b>	<b>\$ 2,105,382</b>	<b>\$ 2,126,944</b>	<b>\$ 1,982,523</b>	<b>\$ 20,564</b>	<b>1.0%</b>	<b>\$ (70,018)</b>	<b>-3.3%</b>
<b>Supplies</b>									
3200 Office Supplies	2,050	2,040	5,380	4,182	1,601	10	0.5%	-3,330	-61.9%
3201 Tech parts/supplies	500	0	1,500	162	949	500	0.0%	-1,000	-66.7%
3203 Program Supplies	28,000	28,500	29,000	34,961	27,554	-500	-1.8%	-1,000	-3.4%
3204 Janitorial Supplies	9,200	8,307	7,000	7,636	5,708	893	10.7%	2,200	31.4%
3205 Concession Supplies	7,000	6,900	6,000	6,866	6,124	100	1.4%	1,000	16.7%
3206 Driving Range Supplies	23,500	23,081	30,000	23,819	13,257	419	1.8%	-6,500	-21.7%
3207 Books & Publications	50	38	50	18	18	12	31.6%	0	0.0%
3208 Meeting Supplies	900	574	1,745	945	1,498	326	56.8%	-845	-48.4%
3209 Safety Supplies	2,900	4,503	3,500	3,705	3,917	-1,603	-35.6%	-600	-17.1%
3210 Staff Supplies	700	1,575	1,600	709	969	-875	-55.6%	-900	-56.3%
3211 Repair Parts	64,900	60,075	71,200	63,917	75,516	4,825	8.0%	-6,300	-8.8%
3212 Motor Fuel	78,000	69,600	52,000	63,038	53,798	8,400	12.1%	26,000	50.0%
3213 Electrical Supplies	2,350	892	3,450	1,710	1,526	1,458	163.5%	-1,100	-31.9%
3214 Plumbing/Irrigation Supplies	5,600	5,489	6,700	7,157	4,660	111	2.0%	-1,100	-16.4%
3215 Building Materials & Supplies	6,000	3,888	9,000	4,939	6,360	2,112	54.3%	-3,000	-33.3%
3216 Aquatic/Pond Supplies	2,500	1,548	4,250	2,383	0	952	61.5%	-1,750	-41.2%
3217 Plant Protectents	66,000	62,850	84,250	114,359	87,287	3,150	5.0%	-18,250	-21.7%
3218 Printer/Copier Supplies	3,000	2,500	3,000	0	0	500	20.0%	0	0.0%
3219 Horticultural Supplies	12,000	7,434	17,200	11,033	11,648	4,566	61.4%	-5,200	-30.2%
3220 Horticulture Material	0	6,176	0	3,415	2,996	-6,176	-100.0%	0	0.0%
3222 Oils/Lubricants	7,500	6,500	7,500	9,108	6,830	1,000	15.4%	0	0.0%
3223 Grass Seed	3,200	7,381	3,200	2,564	1,723	-4,181	-56.6%	0	0.0%
3224 Sod	1,050	186	1,350	772	149	864	464.5%	-300	-22.2%
3225 Fertilizer	50,000	52,997	50,000	54,836	49,029	-2,997	-5.7%	0	0.0%
3226 Sand	2,500	1,500	4,000	2,651	1,233	1,000	66.7%	-1,500	-37.5%
3227 Top Soil	1,500	200	1,500	1,202	1,069	1,300	650.0%	0	0.0%
3228 Small Tools & Equipment	10,300	9,854	16,000	23,321	60,564	446	4.5%	-5,700	-35.6%
3229 Paving/Masonry Supplies	750	389	2,000	805	2,503	361	92.8%	-1,250	-62.5%
3230 Top Dressing	6,500	4,980	8,100	9,223	7,947	1,520	30.5%	-1,600	-19.8%
3234 Golf Course Accessories	8,000	13,595	11,000	14,561	13,752	-5,595	-41.2%	-3,000	-27.3%
3299 Miscellaneous Supplies	18,600	19,864	21,600	18,609	20,700	-1,264	-6.4%	-3,000	-13.9%
<b>Total Supplies</b>	<b>\$ 425,050</b>	<b>\$ 413,416</b>	<b>\$ 463,075</b>	<b>\$ 492,606</b>	<b>\$ 470,885</b>	<b>\$ 11,634</b>	<b>2.8%</b>	<b>\$ (38,025)</b>	<b>-8.2%</b>
<b>Contractual Services</b>									
3300 Mobile Communication	4,440	4,980	4,980	4,648	2,720	-540	-10.8%	-540	-10.8%
3301 Dues & Memberships	7,250	9,602	9,500	9,189	7,253	-2,352	-24.5%	-2,250	-23.7%
3302 Printer/Copier Services	4,000	3,200	3,200	5,242	2,650	800	25.0%	800	25.0%
3303 Postage	1,000	1,585	1,000	1,101	1,931	-585	-36.9%	0	0.0%
3304 Pest Control	2,000	1,679	2,820	2,842	2,766	321	19.1%	-820	-29.1%
3307 Legal Services	1,000	250	4,000	1,409	8,795	750	300.0%	-3,000	-75.0%
3309 Architectural/Engineering Service	500	0	52,000	3,247	0	500	0.0%	-51,500	-99.0%
3310 Property/Liability Insurance	46,298	48,805	48,805	43,846	43,161	-2,507	-5.1%	-2,507	-5.1%
3311 Alarm Services & Repairs	9,300	9,200	9,300	2,243	11,298	100	1.1%	0	0.0%
3312 Janitorial Services	13,975	14,537	14,145	11,034	14,021	-562	-3.9%	-170	-1.2%
3313 Refuse Services	8,000	8,200	7,900	12,142	13,154	-200	-2.4%	100	1.3%
3314 Tech Support/Consulting	1,200	1,200	1,700	1,700	1,700	0	0.0%	-500	-29.4%
3317 Program Contractual Services	1,250	3,209	600	1,240	1,124	-1,959	-61.0%	650	108.3%
3318 Advertising	3,000	17,791	10,450	49,527	55,691	-14,791	-83.1%	-7,450	-71.3%
3320 Physicals/Employee Tests	400	223	450	261	0	177	79.4%	-50	-11.1%
3321 Promotion	55,000	79,835	61,500	67,561	115,707	-24,835	-31.1%	-6,500	-10.6%
3322 Printing	3,000	2,404	2,450	1,388	2,092	596	24.8%	550	22.4%
3325 Tournament Prizes	37,000	37,000	37,200	40,111	36,241	0	0.0%	-200	-0.5%
3326 Bond Paying Agent Fees	1,000	1,575	800	525	875	-575	-36.5%	200	25.0%
3327 Charge Card Fees	62,500	61,000	62,555	63,073	57,938	1,500	2.5%	-55	-0.1%
3328 Licenses/Easements	7,200	5,685	6,400	4,925	0	1,515	26.6%	800	12.5%
3329 Sales Tax Expense	40,423	34,000	38,743	40,658	38,317	6,423	18.9%	1,680	4.3%
3330 Permit/Registration Fees	0	6,724	0	0	0	-6,724	-100.0%	0	0.0%
3331 Equipment Rental	16,560	8,910	17,000	8,809	12,289	7,650	85.9%	-440	-2.6%
3333 Retail Purchases	160,000	179,000	185,000	212,895	208,116	-19,000	-10.6%	-25,000	-13.5%
3334 Inventory	0	0	-33,000	-819	3,634	0	0.0%	33,000	100.0%
3335 Concession Purchases	140,500	123,000	140,500	141,980	145,124	17,500	14.2%	0	0.0%
3340 Inspections/Certifications	0	1,200	0	0	0	-1,200	-100.0%	0	0.0%
3342 Tech support Contracts	3,500	3,453	6,000	2,545	9,350	47	1.4%	-2,500	-41.7%
3344 Vehicle R&M	2,400	574	4,000	5,586	2,316	1,826	318.1%	-1,600	-40.0%

Golf Services	Budget 2009	Projections 2008	Budget 2008	Final 2007	Final 2006	2009 Budget vs Projection		2009-2008 Budget	
						Variance	%	Variance	%
3345 Equipment R&M	11,300	6,165	10,000	9,330	15,339	5,135	83.3%	1,300	13.0%
3346 Building R&M	71,500	11,986	33,250	45,695	26,356	59,514	496.5%	38,250	115.0%
3347 Computer R&M	500	0	3,000	2,022	3,271	500	0.0%	-2,500	-83.3%
3348 Data/Communications Lines R&M	0	474	0	0	0	-474	-100.0%	0	0.0%
3351 Other Repairs	0	0	300	0	0	0	0.0%	-300	-100.0%
3399 Miscellaneous Services	16,200	15,327	21,600	26,854	20,803	873	5.7%	-5,400	-25.0%
<b>Total Contractual Services</b>	<b>\$ 732,196</b>	<b>\$ 702,773</b>	<b>\$ 768,148</b>	<b>\$ 822,805</b>	<b>\$ 864,032</b>	<b>\$ 29,423</b>	<b>4.2%</b>	<b>\$ (35,952)</b>	<b>-4.7%</b>
Utilities									
3400 Communication Lines	10,800	7,540	7,540	5,841	6,400	3,260	43.2%	3,260	43.2%
3401 Telephone	0	6,900	6,900	11,559	12,424	-6,900	-100.0%	-6,900	-100.0%
3402 Electricity	100,000	88,000	91,000	87,884	72,505	12,000	13.6%	9,000	9.9%
3403 Water	1,700	1,500	0	0	0	200	13.3%	1,700	0.0%
3404 Gas	16,000	13,500	11,700	10,792	20,500	2,500	18.5%	4,300	36.8%
<b>Total Utilities</b>	<b>\$ 128,500</b>	<b>\$ 117,440</b>	<b>\$ 117,140</b>	<b>\$ 116,077</b>	<b>\$ 111,830</b>	<b>\$ 11,060</b>	<b>9.4%</b>	<b>\$ 11,360</b>	<b>9.7%</b>
Capital									
3500 Furniture & Fixtures	0	22,103	650	12,164	6,446	-22,103	-100.0%	-650	-100.0%
3502 Vehicles & Equipment	0	78,925	187,000	48,497	47,040	-78,925	-100.0%	-187,000	-100.0%
3505 Golf Course Improvements	0	1,908	0	123,773	145,949	-1,908	-100.0%	0	0.0%
3507 Buildings	0	29,699	2,525,000	0	0	-29,699	-100.0%	-2,525,000	-100.0%
3556 Hardware/software	0	0	0	1,939	0	0	0.0%	0	0.0%
<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 132,635</b>	<b>\$ 2,712,650</b>	<b>\$ 186,373</b>	<b>\$ 199,435</b>	<b>\$ (132,635)</b>	<b>-100.0%</b>	<b>\$ (2,712,650)</b>	<b>-100.0%</b>
Miscellaneous									
3601 Administrative Overhead	70,700	70,700	70,700	64,000	64,000	0	0.0%	0	0.0%
3602 Depreciation	0	475,000	0	427,431	414,759	-475,000	-100.0%	0	0.0%
<b>Total Miscellaneous Expense</b>	<b>\$ 70,700</b>	<b>\$ 545,700</b>	<b>\$ 70,700</b>	<b>\$ 491,431</b>	<b>\$ 478,759</b>	<b>\$ (475,000)</b>	<b>-87.0%</b>	<b>\$ -</b>	<b>0.0%</b>
Debt									
3701 Principal Payments	400,000	0	380,000	0	0	400,000	0.0%	20,000	5.3%
3702 Interest Expense	276,640	293,170	293,170	346,599	349,397	-16,530	-5.6%	-16,530	-5.6%
<b>Total Debt Expense</b>	<b>\$ 676,640</b>	<b>\$ 293,170</b>	<b>\$ 673,170</b>	<b>\$ 346,599</b>	<b>\$ 349,397</b>	<b>\$ 383,470</b>	<b>130.8%</b>	<b>\$ 3,470</b>	<b>0.5%</b>
Other Financing Uses									
3800 Gain/Loss on Sale of Fixed Asset:	0	0	0	0	-1,150	0	0.0%	0	0.0%
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,150)</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$ 4,068,450</b>	<b>\$ 4,219,934</b>	<b>\$ 6,910,265</b>	<b>\$ 4,582,835</b>	<b>\$ 4,455,711</b>	<b>\$ (151,484)</b>	<b>-3.6%</b>	<b>\$ (2,841,815)</b>	<b>-41.1%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 206,567</b>	<b>\$ (331,720)</b>	<b>\$ (2,437,086)</b>	<b>\$ 69,825</b>	<b>\$ 9,327</b>	<b>\$ 538,287</b>	<b>-162.3%</b>	<b>\$ 2,643,653</b>	<b>-108.5%</b>

# Golf Administration

Fund	Golf	Budget		Projections		2009 Budget		2009-2008		
Dept	Administration	2009	2008	2008	2007	Final	vs Projection	Budget		
Sub-Dept	NA					2006	Variance	%	Variance	%
<b>Taxes</b>										
2100	Tax Revenue	0	0	0	0	0	0	0.0%	0	0.0%
2101	Replacement Taxes	0	0	0	0	0	0	0.0%	0	0.0%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Investment Income</b>										
2200	Interest Income	15,000	37,000	54,000	74,180	70,223	-22,000	-59.5%	-39,000	-72.2%
<b>Total Investment Income</b>		\$ 15,000	\$ 37,000	\$ 54,000	\$ 74,180	\$ 70,223	\$ (22,000)	-59.5%	\$ (39,000)	-72.2%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Sales</b>										
2402	Brochure Advertising	0	0	0	500	0	0	0.0%	0	0.0%
2403	Golf Membership Cards	2,800	3,010	3,300	2,869	3,695	-210	-7.0%	-500	-15.2%
<b>Total Sales</b>		\$ 2,800	\$ 3,010	\$ 3,300	\$ 3,369	\$ 3,695	\$ (210)	-7.0%	\$ (500)	-15.2%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Alternative Revenue</b>										
2600	Grants	0	0	0	0	500	0	0.0%	0	0.0%
2603	Sponsorships	8,000	8,000	20,000	18,050	14,000	0	0.0%	-12,000	-60.0%
<b>Total Alternative Revenue</b>		\$ 8,000	\$ 8,000	\$ 20,000	\$ 18,050	\$ 14,500	\$ -	0.0%	\$ (12,000)	-60.0%
<b>Miscellaneous</b>										
2700	Ins Contribution - Employee	0	213	213	81	103	-213	-100.0%	-213	-100.0%
2704	Reimbursement Income	0	0	0	9	4,860	0	0.0%	0	0.0%
2706	Miscellaneous Revenue	0	0	0	1,752	0	0	0.0%	0	0.0%
2707	Commission Revenue	0	0	0	0	3,167	0	0.0%	0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ -	\$ 213	\$ 213	\$ 1,842	\$ 8,130	\$ (213)	-100.0%	\$ (213)	-100.0%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>		\$ 25,800	\$ 48,223	\$ 77,513	\$ 97,441	\$ 96,548	\$ (22,423)	-46.5%	\$ (51,713)	-66.7%
<b>Wages &amp; Benefits</b>										
3100	Wages - Regular	82,741	81,119	81,119	78,299	74,999	1,622	2.0%	1,622	2.0%
3104	Employee Insurance	180	3,548	3,548	1,527	1,652	-3,368	-94.9%	-3,368	-94.9%
3105	Unemployment Insurance	25,000	16,000	26,000	23,164	18,099	9,000	56.3%	-1,000	-3.8%
3106	Workers Compensation Insurance	40,070	37,115	37,115	36,752	32,943	2,955	8.0%	2,955	8.0%
3108	Vacation Expense - Audit	0	0	0	1,249	548	0	0.0%	0	0.0%
3109	IMRF	110,000	110,000	106,001	112,477	111,009	0	0.0%	3,999	3.8%
3110	FICA	120,000	120,000	120,000	124,060	113,908	0	0.0%	0	0.0%
3111	Tuition Reimbursement	0	0	0	0	600	0	0.0%	0	0.0%
3113	Training & Conferences	0	0	1,700	2,068	1,189	0	0.0%	-1,700	-100.0%
3114	Mileage Reimbursement	200	226	390	99	192	-26	-11.5%	-190	-48.7%
3117	Awards & Recognition	400	160	600	0	0	240	150.0%	-200	-33.3%
3120	Staff shirts/Uniforms	0	0	140	77	91	0	0.0%	-140	-100.0%
<b>Total Wages &amp; Benefits</b>		\$ 378,591	\$ 368,168	\$ 376,613	\$ 379,772	\$ 355,231	\$ 10,423	2.8%	\$ 1,978	0.5%
<b>Supplies</b>										
3200	Office Supplies	1,250	1,000	2,350	3,178	810	250	25.0%	-1,100	-46.8%
3201	Tech parts/supplies	500	0	1,000	162	949	500	0.0%	-500	-50.0%
3208	Meeting Supplies	250	0	420	374	367	250	0.0%	-170	-40.5%
3210	Staff Supplies	0	0	400	278	440	0	0.0%	-400	-100.0%
3211	Repair Parts	100	0	100	0	21	100	0.0%	0	0.0%
3218	Printer/Copier Supplies	3,000	2,500	2,500	0	0	500	20.0%	500	20.0%
3299	Miscellaneous Supplies	0	242	400	334	302	-242	-100.0%	-400	-100.0%
<b>Total Supplies</b>		\$ 5,100	\$ 3,742	\$ 7,170	\$ 4,326	\$ 2,889	\$ 1,358	36.3%	\$ (2,070)	-28.9%
<b>Contractual Services</b>										
3300	Mobile Communication	4,440	4,980	4,980	4,648	2,720	-540	-10.8%	-540	-10.8%

Fund	Golf					2009 Budget			2009-2008	
Dept	Administration	Budget	Projections	Budget	Final	Final	vs Projection		Budget	
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance	%	Variance	%
3301	Dues & Memberships	1,200	1,216	1,300	1,381	1,126	-16	-1.3%	-100	-7.7%
3302	Printer/Copier Services	4,000	3,200	3,200	2,645	1,657	800	25.0%	800	25.0%
3303	Postage	0	0	0	0	1,322	0	0.0%	0	0.0%
3307	Legal Services	1,000	250	4,000	1,409	5,900	750	300.0%	-3,000	-75.0%
3309	Architectural/Engineering Service	500	0	2,000	3,247	0	500	0.0%	-1,500	-75.0%
3310	Property/Liability Insurance	46,298	48,805	48,805	43,846	43,161	-2,507	-5.1%	-2,507	-5.1%
3311	Alarm Services & Repairs	8,800	8,800	8,800	2,040	11,186	0	0.0%	0	0.0%
3318	Advertising	3,000	12,791	450	0	0	-9,791	-76.5%	2,550	566.7%
3321	Promotion	30,000	31,500	31,500	22,964	27,988	-1,500	-4.8%	-1,500	-4.8%
3326	Bond Paying Agent Fees	1,000	1,575	800	525	875	-575	-36.5%	200	25.0%
3331	Equipment Rental	0	0	1,500	0	0	0	0.0%	-1,500	-100.0%
3342	Tech support Contracts	3,500	3,453	6,000	2,545	9,350	47	1.4%	-2,500	-41.7%
3344	Vehicle R&M	400	0	1,000	918	0	400	0.0%	-600	-60.0%
3346	Building R&M	0	0	2,000	0	1,620	0	0.0%	-2,000	-100.0%
3347	Computer R&M	500	0	3,000	2,022	3,271	500	0.0%	-2,500	-83.3%
3348	Data/Communications Lines R&M	0	474	0	0	0	-474	-100.0%	0	0.0%
3399	Miscellaneous Services	1,000	0	3,700	6,377	772	1,000	0.0%	-2,700	-73.0%
<b>Total Contractual Services</b>		\$ 105,638	\$ 117,044	\$ 123,485	\$ 94,564	\$ 110,948	\$ (11,406)	-9.7%	\$ (17,847)	-14.5%
Utilities										
3400	Communication Lines	10,800	7,540	7,540	5,841	6,087	3,260	43.2%	3,260	43.2%
3401	Telephone	0	6,900	6,900	11,559	12,424	-6,900	-100.0%	-6,900	-100.0%
3402	Electricity	100,000	88,000	91,000	87,884	72,505	12,000	13.6%	9,000	9.9%
3403	Water	1,700	1,500	0	0	0	200	13.3%	1,700	0.0%
3404	Gas	16,000	13,500	11,700	10,792	20,188	2,500	18.5%	4,300	36.8%
<b>Total Utilities</b>		\$ 128,500	\$ 117,440	\$ 117,140	\$ 116,077	\$ 111,204	\$ 11,060	9.4%	\$ 11,360	9.7%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous										
3601	Administrative Overhead	70,700	70,700	70,700	64,000	64,000	0	0.0%	0	0.0%
3602	Depreciation	0	475,000	0	427,431	414,759	-475,000	-100.0%	0	0.0%
<b>Total Miscellaneous Expense</b>		\$ 70,700	\$ 545,700	\$ 70,700	\$ 491,431	\$ 478,759	\$ (475,000)	-87.0%	\$ -	0.0%
Debt										
3701	Principal Payments	400,000	0	380,000	0	0	400,000	0.0%	20,000	5.3%
3702	Interest Expense	276,640	293,170	293,170	346,599	349,397	-16,530	-5.6%	-16,530	-5.6%
<b>Total Debt Expense</b>		\$ 676,640	\$ 293,170	\$ 673,170	\$ 346,599	\$ 349,397	\$ 383,470	130.8%	\$ 3,470	0.5%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 1,365,169	\$ 1,445,264	\$ 1,368,278	\$ 1,432,769	\$ 1,408,428	\$ (80,095)	-5.5%	\$ (3,109)	-0.2%
<b>Surplus/(Deficit)</b>		\$ (1,339,369)	\$ (1,397,041)	\$ (1,290,765)	\$ (1,335,328)	\$ (1,311,880)	\$ 57,672	-4.1%	\$ (48,604)	3.8%

## Golf Capital Purchases

Fund	Golf							2009 Budget		2009-2008	
Dept	Capital	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
Sub-Dept	NA	2009	2008	2008	2007	2006	Variance	%		Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Investment Income											
2200 Interest Income		0	47,000	127,000	231,802	224,009	-47,000	-100.0%		-127,000	-100.0%
<b>Total Investment Income</b>		\$ -	\$ 47,000	\$ 127,000	\$ 231,802	\$ 224,009	\$ (47,000)	-100.0%		\$ (127,000)	-100.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Miscellaneous											
2701 Bid Package Revenue		0	0	0	705	0	0	0.0%		0	0.0%
2703 WDSRA Reimbursement		0	0	0	32,000	0	0	0.0%		0	0.0%
2704 Reimbursement Income		0	0	0	3,642	620	0	0.0%		0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ -	\$ -	\$ -	\$ 36,347	\$ 620	\$ -	0.0%		\$ -	0.0%
Other Financing Sources											
2803 Sale of Vehicles/Equipment		0	0	0	0	2,000	0	0.0%		0	0.0%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	0.0%		\$ -	0.0%
<b>Total Revenue</b>		\$ -	\$ 47,000	\$ 127,000	\$ 268,149	\$ 226,629	\$ (47,000)	-100.0%		\$ (127,000)	-100.0%
Wages & Benefits											
3100 Wages - Regular		0	6,528	0	0	0	-6,528	-100.0%		0	0.0%
3101 Wages - Regular OT		0	0	0	2,000	0	0	0.0%		0	0.0%
3102 Wages - Short-term		0	13,848	0	0	0	-13,848	-100.0%		0	0.0%
3103 Wages - Short-term OT		0	0	0	8,000	0	0	0.0%		0	0.0%
3120 Staff shirts/Uniforms		0	0	0	0	276	0	0.0%		0	0.0%
<b>Total Wages &amp; Benefits</b>		\$ -	\$ 20,376	\$ -	\$ 10,000	\$ 276	\$ (20,376)	-100.0%		\$ -	0.0%
Supplies											
3223 Grass Seed		0	4,767	0	0	0	-4,767	-100.0%		0	0.0%
3228 Small Tools & Equipment		0	476	0	9,818	49,078	-476	-100.0%		0	0.0%
3234 Golf Course Accessories		0	5,995	0	0	0	-5,995	-100.0%		0	0.0%
3299 Miscellaneous Supplies		0	1,425	0	0	0	-1,425	-100.0%		0	0.0%
<b>Total Supplies</b>		\$ -	\$ 12,663	\$ -	\$ 9,818	\$ 49,078	\$ (12,663)	-100.0%		\$ -	0.0%
Contractual Services											
3302 Printer/Copier Services		0	0	0	2,596	0	0	0.0%		0	0.0%
3309 Architectural/Engineering Service		0	0	50,000	0	0	0	0.0%		-50,000	-100.0%
3318 Advertising		0	0	0	0	188	0	0.0%		0	0.0%
3321 Promotion		0	0	0	1,002	0	0	0.0%		0	0.0%
3330 Permit/Registration Fees		0	6,186	0	0	0	-6,186	-100.0%		0	0.0%
3333 Retail Purchases		0	0	0	0	116	0	0.0%		0	0.0%
3340 Inspections/Certifications		0	1,200	0	0	0	-1,200	-100.0%		0	0.0%
3345 Equipment R&M		0	0	0	0	1,008	0	0.0%		0	0.0%
3346 Building R&M		64,000	5,000	20,000	18,257	11,935	59,000	1180.0%		44,000	220.0%
<b>Total Contractual Services</b>		\$ 64,000	\$ 12,386	\$ 70,000	\$ 21,855	\$ 13,247	\$ 51,614	416.7%		\$ (6,000)	-8.6%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Capital											
3500 Furniture & Fixtures		0	21,368	0	0	0	-21,368	-100.0%		0	0.0%
3502 Vehicles & Equipment		0	78,925	187,000	48,497	47,040	-78,925	-100.0%		-187,000	-100.0%
3505 Golf Course Improvements		0	1,908	0	123,197	145,489	-1,908	-100.0%		0	0.0%
3507 Buildings		0	29,699	2,525,000	0	0	-29,699	-100.0%		-2,525,000	-100.0%
3556 Hardware/software		0	0	0	1,939	0	0	0.0%		0	0.0%

<b>Fund</b>	Golf							2009 Budget		2009-2008	
<b>Dept</b>	Capital	Budget	Projections	Budget	Final	Final	Final	vs Projection	%	Budget	%
<b>Sub-Dept</b>	NA	2009	2008	2008	2007	2006	2006	Variance		Variance	
<b>Total Capital Expense</b>		\$ -	\$ 131,900	\$ 2,712,000	\$ 173,632	\$ 192,529	\$ (131,900)	-100.0%		\$ (2,712,000)	-100.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Other Financing Uses</b>											
	3800 Gain/Loss on Sale of Fixed Assets	0	0	0	0	-1,150	0	0.0%		0	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ (1,150)	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 64,000	\$ 177,325	\$ 2,782,000	\$ 215,305	\$ 253,978	\$ (113,325)	-63.9%		\$ (2,718,000)	-97.7%
<b>Surplus/(Deficit)</b>		\$ (64,000)	\$ (130,325)	\$ (2,655,000)	\$ 52,844	\$ (27,350)	\$ 66,325	-50.9%		\$ 2,591,000	-97.6%



# Springbrook Maintenance

Fund	Golf	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Springbrook	2009	2008	2008	2007	2006	vs Projection	%	Budget	Variance	%	Budget	%
Sub-Dept	Maintenance												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous													
2700 Ins Contribution - Employee		2,964	3,177	3,177	2,948	3,270	-213	-6.7%	-213	-6.7%			
2704 Reimbursement Income		0	0	0	0	717	0	0.0%	0	0.0%			
2706 Miscellaneous Revenue		0	0	0	120	0	0	0.0%	0	0.0%			
<b>Total Miscellaneous Revenue</b>		\$ 2,964	\$ 3,177	\$ 3,177	\$ 3,068	\$ 3,987	\$ (213)	-6.7%	\$ (213)	-6.7%			
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 2,964	\$ 3,177	\$ 3,177	\$ 3,068	\$ 3,987	\$ (213)	-6.7%	\$ (213)	-6.7%			
Wages & Benefits													
3100 Wages - Regular		175,322	205,991	205,991	200,225	190,544	-30,669	-14.9%	-30,669	-14.9%			
3101 Wages - Regular OT		9,550	10,200	14,287	15,437	12,873	-650	-6.4%	-4,737	-33.2%			
3102 Wages - Short-term		130,380	130,000	130,868	140,894	122,117	380	0.3%	-488	-0.4%			
3103 Wages - Short-term OT		13,000	13,300	23,988	23,549	23,596	-300	-2.3%	-10,988	-45.8%			
3104 Employee Insurance		49,848	52,951	52,951	50,723	53,868	-3,103	-5.9%	-3,103	-5.9%			
3108 Vacation Expense - Audit		0	0	0	1,456	1,709	0	0.0%	0	0.0%			
3111 Tuition Reimbursement		300	0	600	0	0	300	0.0%	-300	-50.0%			
3113 Training & Conferences		0	1,293	1,900	268	1,519	-1,293	-100.0%	-1,900	-100.0%			
3114 Mileage Reimbursement		200	375	300	45	541	-175	-46.7%	-100	-33.3%			
3117 Awards & Recognition		200	0	0	0	0	200	0.0%	200	0.0%			
3120 Staff shirts/Uniforms		3,500	3,200	4,500	3,815	4,156	300	9.4%	-1,000	-22.2%			
<b>Total Wages &amp; Benefits</b>		\$ 382,300	\$ 417,310	\$ 435,385	\$ 436,413	\$ 410,924	\$ (35,010)	-8.4%	\$ (53,085)	-12.2%			
Supplies													
3200 Office Supplies		100	481	850	291	106	-381	-79.2%	-750	-88.2%			
3204 Janitorial Supplies		700	650	700	620	760	50	7.7%	0	0.0%			
3208 Meeting Supplies		250	0	475	0	375	250	0.0%	-225	-47.4%			
3209 Safety Supplies		1,000	800	1,100	1,209	1,197	200	25.0%	-100	-9.1%			
3210 Staff Supplies		150	186	300	144	160	-36	-19.4%	-150	-50.0%			
3211 Repair Parts		34,000	32,000	34,000	33,553	40,369	2,000	6.3%	0	0.0%			
3212 Motor Fuel		45,000	40,000	27,000	28,341	25,472	5,000	12.5%	18,000	66.7%			
3213 Electrical Supplies		750	637	900	1,230	1,084	113	17.7%	-150	-16.7%			
3214 Plumbing/Irrigation Supplies		2,000	1,800	2,750	2,879	3,867	200	11.1%	-750	-27.3%			
3215 Building Materials & Supplies		2,000	2,753	3,350	2,594	3,070	-753	-27.4%	-1,350	-40.3%			
3216 Aquatic/Pond Supplies		1,000	1,548	1,750	1,277	0	-548	-35.4%	-750	-42.9%			
3217 Plant Protectents		36,000	36,600	38,000	41,179	31,208	-600	-1.6%	-2,000	-5.3%			
3219 Horticultural Supplies		5,000	2,425	10,000	2,355	5,164	2,575	106.2%	-5,000	-50.0%			
3220 Horticulture Material		0	0	0	3,415	2,996	0	0.0%	0	0.0%			
3222 Oils/Lubricants		4,000	3,000	4,000	3,308	3,296	1,000	33.3%	0	0.0%			
3223 Grass Seed		2,000	1,600	1,800	1,116	1,323	400	25.0%	200	11.1%			
3224 Sod		750	0	1,050	493	149	750	0.0%	-300	-28.6%			
3225 Fertilizer		25,000	23,400	25,000	23,097	23,941	1,600	6.8%	0	0.0%			
3226 Sand		1,500	1,500	2,500	1,368	260	0	0.0%	-1,000	-40.0%			
3227 Top Soil		1,000	200	1,000	662	652	800	400.0%	0	0.0%			
3228 Small Tools & Equipment		4,000	3,250	5,000	4,548	5,739	750	23.1%	-1,000	-20.0%			
3229 Paving/Masonry Supplies		500	180	1,000	186	417	320	177.8%	-500	-50.0%			
3230 Top Dressing		3,500	2,612	4,500	3,289	3,636	888	34.0%	-1,000	-22.2%			
3234 Golf Course Accessories		4,000	5,030	5,500	5,982	4,466	-1,030	-20.5%	-1,500	-27.3%			
3299 Miscellaneous Supplies		1,000	1,100	1,800	1,833	2,058	-100	-9.1%	-800	-44.4%			
<b>Total Supplies</b>		\$ 175,200	\$ 161,752	\$ 174,325	\$ 164,969	\$ 161,765	\$ 13,448	8.3%	\$ 875	0.5%			

Fund	Golf					2009 Budget		2009-2008		
Dept	Springbrook	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	%
Sub-Dept	Maintenance	2009	2008	2008	2007	2006	Variance		Variance	
Contractual Services										
3301	Dues & Memberships	1,050	1,050	1,050	965	945	0	0.0%	0	0.0%
3312	Janitorial Services	2,800	2,200	2,340	2,651	2,253	600	27.3%	460	19.7%
3313	Refuse Services	4,000	4,000	3,900	5,497	5,743	0	0.0%	100	2.6%
3320	Physicals/Employee Tests	200	89	250	170	0	111	124.7%	-50	-20.0%
3331	Equipment Rental	2,000	800	2,200	2,254	3,008	1,200	150.0%	-200	-9.1%
3344	Vehicle R&M	1,000	574	2,000	3,398	1,618	426	74.2%	-1,000	-50.0%
3345	Equipment R&M	1,000	209	2,000	2,122	2,504	791	378.5%	-1,000	-50.0%
3346	Building R&M	2,000	0	750	628	368	2,000	0.0%	1,250	166.7%
3399	Miscellaneous Services	4,000	4,500	4,700	4,583	5,405	-500	-11.1%	-700	-14.9%
<b>Total Contractual Services</b>		\$ 18,050	\$ 13,422	\$ 19,190	\$ 22,268	\$ 21,844	\$ 4,628	34.5%	\$ (1,140)	-5.9%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital										
3500	Furniture & Fixtures	0	0	0	225	0	0	0.0%	0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ 225	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 575,550	\$ 592,484	\$ 628,900	\$ 623,875	\$ 594,533	\$ (16,934)	-2.9%	\$ (53,350)	-8.5%
<b>Surplus/(Deficit)</b>		\$ (572,586)	\$ (589,307)	\$ (625,723)	\$ (620,807)	\$ (590,546)	\$ 16,721	-2.8%	\$ 53,137	-8.5%

# Springbrook Proshop

Fund	Golf	Budget		Projections		2009 Budget		2009-2008		
Dept	Springbrook	2009	2008	2008	2007	Final	vs Projection	Budget		
Sub-Dept	Proshop					2006	Variance	%	Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Charges for Services										
2300 Program Revenue		123,500	113,948	124,000	155,224	149,588	9,552	8.4%	-500	-0.4%
2305 Golf Services Income		1,215,000	1,075,000	1,235,000	1,219,060	1,197,220	140,000	13.0%	-20,000	-1.6%
2306 Golf Cart Income		287,000	290,000	302,000	313,823	304,940	-3,000	-1.0%	-15,000	-5.0%
2307 Driving Range Income		200,000	142,500	200,000	207,350	198,911	57,500	40.4%	0	0.0%
<b>Total Charges for Services</b>		\$ 1,825,500	\$ 1,621,448	\$ 1,861,000	\$ 1,895,457	\$ 1,850,658	\$ 204,052	12.6%	\$ (35,500)	-1.9%
Sales										
2403 Golf Membership Cards		62,500	27,100	34,500	0	0	35,400	130.6%	28,000	81.2%
<b>Total Sales</b>		\$ 62,500	\$ 27,100	\$ 34,500	\$ -	\$ -	\$ 35,400	130.6%	\$ 28,000	81.2%
Rentals										
2500 Facility/Amenity Rentals		0	0	0	525	0	0	0.0%	0	0.0%
2501 Tournament Income		50,000	35,000	60,000	62,773	55,616	15,000	42.9%	-10,000	-16.7%
<b>Total Rental Income</b>		\$ 50,000	\$ 35,000	\$ 60,000	\$ 63,298	\$ 55,616	\$ 15,000	42.9%	\$ (10,000)	-16.7%
Alternative Revenue										
2603 Sponsorships		14,000	500	0	936	0	13,500	2700.0%	14,000	0.0%
<b>Total Alternative Revenue</b>		\$ 14,000	\$ 500	\$ -	\$ 936	\$ -	\$ 13,500	2700.0%	\$ 14,000	0.0%
Miscellaneous										
2700 Ins Contribution - Employee		2,256	1,434	1,434	1,459	1,618	822	57.3%	822	57.3%
2704 Reimbursement Income		0	0	0	0	627	0	0.0%	0	0.0%
2706 Miscellaneous Revenue		8,500	7,820	10,000	9,369	5,610	680	8.7%	-1,500	-15.0%
2707 Commission Revenue		0	894	0	1,268	0	-894	-100.0%	0	0.0%
2711 Over/short		0	0	0	58	734	0	0.0%	0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ 10,756	\$ 10,148	\$ 11,434	\$ 12,153	\$ 8,588	\$ 608	6.0%	\$ (678)	-5.9%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>		\$ 1,962,756	\$ 1,694,196	\$ 1,966,934	\$ 1,971,844	\$ 1,914,862	\$ 268,560	15.9%	\$ (4,178)	-0.2%
Wages & Benefits										
3100 Wages - Regular		149,648	110,075	105,467	101,755	104,598	39,573	36.0%	44,181	41.9%
3101 Wages - Regular OT		0	0	0	0	4,477	0	0.0%	0	0.0%
3102 Wages - Short-term		210,220	195,000	234,956	231,932	209,119	15,220	7.8%	-24,736	-10.5%
3103 Wages - Short-term OT		6,289	8,947	7,308	6,356	8,059	-2,658	-29.7%	-1,019	-13.9%
3104 Employee Insurance		28,404	20,000	23,899	20,162	21,372	8,404	42.0%	4,505	18.9%
3108 Vacation Expense - Audit		0	0	0	3,087	1,067	0	0.0%	0	0.0%
3111 Tuition Reimbursement		0	0	0	0	300	0	0.0%	0	0.0%
3113 Training & Conferences		400	600	1,700	1,509	1,209	-200	-33.3%	-1,300	-76.5%
3114 Mileage Reimbursement		200	200	200	0	0	0	0.0%	0	0.0%
3117 Awards & Recognition		200	0	0	0	0	200	0.0%	200	0.0%
3120 Staff shirts/Uniforms		2,900	4,391	4,000	6,055	1,290	-1,491	-34.0%	-1,100	-27.5%
<b>Total Wages &amp; Benefits</b>		\$ 398,261	\$ 339,213	\$ 377,530	\$ 370,856	\$ 351,491	\$ 59,048	17.4%	\$ 20,731	5.5%
Supplies										
3200 Office Supplies		200	359	1,000	393	50	-159	-44.3%	-800	-80.0%
3201 Tech parts/supplies		0	0	500	0	0	0	0.0%	-500	-100.0%
3203 Program Supplies		15,000	12,000	15,000	19,189	12,345	3,000	25.0%	0	0.0%
3204 Janitorial Supplies		2,500	2,500	2,500	2,010	2,369	0	0.0%	0	0.0%
3206 Driving Range Supplies		13,500	11,081	16,000	14,117	7,915	2,419	21.8%	-2,500	-15.6%
3207 Books & Publications		0	38	0	0	0	-38	-100.0%	0	0.0%
3208 Meeting Supplies		200	0	300	165	300	200	0.0%	-100	-33.3%
3209 Safety Supplies		400	2,166	400	337	301	-1,766	-81.5%	0	0.0%
3210 Staff Supplies		0	72	300	100	114	-72	-100.0%	-300	-100.0%
3211 Repair Parts		500	0	500	413	0	500	0.0%	0	0.0%

Fund	Golf					2009 Budget			2009-2008	
Dept	Springbrook	Budget	Projections	Budget	Final	Final	vs Projection		Budget	
Sub-Dept	Proshop	2009	2008	2008	2007	2006	Variance	%	Variance	%
3213	Electrical Supplies	200	0	300	45	0	200	0.0%	-100	-33.3%
3214	Plumbing/Irrigation Supplies	0	12	0	0	0	-12	-100.0%	0	0.0%
3215	Building Materials & Supplies	1,000	132	2,500	1,090	35	868	657.6%	-1,500	-60.0%
3218	Printer/Copier Supplies	0	0	500	0	0	0	0.0%	-500	-100.0%
3228	Small Tools & Equipment	500	323	700	144	264	177	54.8%	-200	-28.6%
3299	Miscellaneous Supplies	7,000	7,524	7,300	7,969	10,430	-524	-7.0%	-300	-4.1%
<b>Total Supplies</b>		\$ 41,000	\$ 36,207	\$ 47,800	\$ 45,972	\$ 34,124	\$ 4,793	13.2%	\$ (6,800)	-14.2%
Contractual Services										
3301	Dues & Memberships	2,000	3,160	3,600	3,511	2,153	-1,160	-36.7%	-1,600	-44.4%
3302	Printer/Copier Services	0	0	0	0	705	0	0.0%	0	0.0%
3303	Postage	300	1,072	500	725	461	-772	-72.0%	-200	-40.0%
3304	Pest Control	1,000	390	1,260	1,248	1,292	610	156.4%	-260	-20.6%
3311	Alarm Services & Repairs	500	400	0	203	112	100	25.0%	500	0.0%
3312	Janitorial Services	4,875	6,037	4,875	4,564	6,128	-1,162	-19.2%	0	0.0%
3314	Tech Support/Consulting	0	0	850	0	0	0	0.0%	-850	-100.0%
3317	Program Contractual Services	650	2,587	0	690	574	-1,937	-74.9%	650	0.0%
3318	Advertising	0	2,500	5,000	24,800	26,792	-2,500	-100.0%	-5,000	-100.0%
3321	Promotion	12,500	24,836	15,000	26,330	48,448	-12,336	-49.7%	-2,500	-16.7%
3322	Printing	1,500	1,202	1,000	778	1,549	298	24.8%	500	50.0%
3325	Tournament Prizes	20,000	20,000	20,000	22,974	19,581	0	0.0%	0	0.0%
3327	Charge Card Fees	32,500	31,000	32,555	34,281	31,533	1,500	4.8%	-55	-0.2%
3328	Licenses/Easements	1,200	95	0	100	0	1,105	1163.2%	1,200	0.0%
3331	Equipment Rental	2,500	860	2,500	1,360	1,486	1,640	190.7%	0	0.0%
3345	Equipment R&M	1,000	1,134	1,000	207	976	-134	-11.8%	0	0.0%
3346	Building R&M	2,000	1,781	3,000	22,450	1,630	219	12.3%	-1,000	-33.3%
3347	Computer R&M	0	0	0	850	850	0	0.0%	0	0.0%
3351	Other Repairs	0	0	300	0	0	0	0.0%	-300	-100.0%
3399	Miscellaneous Services	2,500	27	2,450	1,522	1,103	2,473	9159.3%	50	2.0%
<b>Total Contractual Services</b>		\$ 85,025	\$ 97,081	\$ 93,890	\$ 146,592	\$ 145,372	\$ (12,056)	-12.4%	\$ (8,865)	-9.4%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital										
3500	Furniture & Fixtures	0	735	0	4,946	1,183	-735	-100.0%	0	0.0%
3505	Golf Course Improvements	0	0	0	576	0	0	0.0%	0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ 735	\$ -	\$ 5,522	\$ 1,183	\$ (735)	-100.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 524,286	\$ 473,236	\$ 519,220	\$ 568,941	\$ 532,170	\$ 51,050	10.8%	\$ 5,066	1.0%
<b>Surplus/(Deficit)</b>		\$ 1,438,470	\$ 1,220,960	\$ 1,447,714	\$ 1,402,902	\$ 1,382,692	\$ 217,510	17.8%	\$ (9,244)	-0.6%

# Springbrook Concession

Fund	Golf					2009 Budget		2009-2008		
Dept	Springbrook	Budget	Projections	Budget	Final	Final	vs Projection		Budget	
Sub-Dept	Concessions	2009	2008	2008	2007	2006	Variance	%	Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales										
2401 Concession		195,000	155,000	195,000	186,732	183,361	40,000	25.8%	0	0.0%
<b>Total Sales</b>		\$ 195,000	\$ 155,000	\$ 195,000	\$ 186,732	\$ 183,361	\$ 40,000	25.8%	\$ -	0.0%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous										
2700 Ins Contribution - Employee		0	0	0	0	654	0	0.0%	0	0.0%
2705 Sales Tax Revenue		13,630	10,800	12,675	12,346	12,179	2,830	26.2%	955	7.5%
2706 Miscellaneous Revenue		0	0	0	12	132	0	0.0%	0	0.0%
2707 Commission Revenue		200	500	200	90	228	-300	-60.0%	0	0.0%
2711 Over/short		0	0	0	45	-22	0	0.0%	0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ 13,830	\$ 11,300	\$ 12,875	\$ 12,492	\$ 13,171	\$ 2,530	22.4%	\$ 955	7.4%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>		\$ 208,830	\$ 166,300	\$ 207,875	\$ 199,224	\$ 196,532	\$ 42,530	25.6%	\$ 955	0.5%
Wages & Benefits										
3102 Wages - Short-term		50,325	45,000	50,325	54,998	57,813	5,325	11.8%	0	0.0%
3103 Wages - Short-term OT		2,136	750	2,136	3,276	3,807	1,386	184.8%	0	0.0%
3113 Training & Conferences		180	0	180	90	140	180	0.0%	0	0.0%
3114 Mileage Reimbursement		300	300	300	0	0	0	0.0%	0	0.0%
3120 Staff shirts/Uniforms		750	236	1,000	750	619	514	217.8%	-250	-25.0%
<b>Total Wages &amp; Benefits</b>		\$ 53,691	\$ 46,286	\$ 53,941	\$ 59,114	\$ 62,379	\$ 7,405	16.0%	\$ (250)	-0.5%
Supplies										
3200 Office Supplies		100	0	100	0	81	100	0.0%	0	0.0%
3204 Janitorial Supplies		1,000	500	1,000	1,139	85	500	100.0%	0	0.0%
3205 Concession Supplies		3,500	3,000	3,000	2,668	4,062	500	16.7%	500	16.7%
3211 Repair Parts		500	175	800	105	0	325	185.7%	-300	-37.5%
3213 Electrical Supplies		200	0	100	6	0	200	0.0%	100	100.0%
3214 Plumbing/Irrigation Supplies		200	0	300	0	0	200	0.0%	-100	-33.3%
3228 Small Tools & Equipment		1,000	500	1,500	366	453	500	100.0%	-500	-33.3%
3299 Miscellaneous Supplies		1,000	1,000	1,500	0	1,371	0	0.0%	-500	-33.3%
<b>Total Supplies</b>		\$ 7,500	\$ 5,175	\$ 8,300	\$ 4,284	\$ 6,051	\$ 2,325	44.9%	\$ (800)	-9.6%
Contractual Services										
3301 Dues & Memberships		0	35	100	0	0	-35	-100.0%	-100	-100.0%
3307 Legal Services		0	0	0	0	1,095	0	0.0%	0	0.0%
3328 Licenses/Easements		3,000	2,590	3,400	3,025	0	410	15.8%	-400	-11.8%
3329 Sales Tax Expense		13,411	9,600	12,500	12,149	12,067	3,811	39.7%	911	7.3%
3330 Permit/Registration Fees		0	538	0	0	0	-538	-100.0%	0	0.0%
3331 Equipment Rental		4,560	3,500	4,000	1,260	3,169	1,060	30.3%	560	14.0%
3335 Concession Purchases		72,500	60,000	72,500	68,361	69,660	12,500	20.8%	0	0.0%
3345 Equipment R&M		2,000	122	2,000	2,307	5,587	1,878	1539.3%	0	0.0%
3399 Miscellaneous Services		500	0	1,800	2,752	3,070	500	0.0%	-1,300	-72.2%
<b>Total Contractual Services</b>		\$ 95,971	\$ 76,385	\$ 96,300	\$ 89,854	\$ 94,649	\$ 19,586	25.6%	\$ (329)	-0.3%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%

<b>Fund</b>	Golf							2009 Budget		2009-2008	
<b>Dept</b>	Springbrook	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
<b>Sub-Dept</b>	Concessions	2009	2008	2008	2007	2006	Variance	%		Variance	%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 157,162	\$ 127,846	\$ 158,541	\$ 153,252	\$ 163,079	\$ 29,316	22.9%		\$ (1,379)	-0.9%
<b>Surplus/(Deficit)</b>		\$ 51,668	\$ 38,454	\$ 49,334	\$ 45,972	\$ 33,453	\$ 13,214	34.4%		\$ 2,334	4.7%
		24.7%	23.1%	23.7%	23.1%	17.0%					

# Springbrook Merchandise

Fund	Golf	Budget		Projections	Budget	Final	Final	2009 Budget	2009-2008		
Dept	Springbrook	2009	2008	2008	2007	2006	vs Projection	Variance	%	Budget	
Sub-Dept	Merchandise									Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Sales											
2400 Merchandise Sales		112,500	125,000	135,050	154,485	159,323	-12,500	-10.0%		-22,550	-16.7%
<b>Total Sales</b>		\$ 112,500	\$ 125,000	\$ 135,050	\$ 154,485	\$ 159,323	\$ (12,500)	-10.0%		\$ (22,550)	-16.7%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Miscellaneous											
2704 Reimbursement Income		0	0	0	0	979	0	0.0%		0	0.0%
2705 Sales Tax Revenue		7,875	9,062	9,788	10,426	10,757	-1,187	-13.1%		-1,913	-19.5%
<b>Total Miscellaneous Revenue</b>		\$ 7,875	\$ 9,062	\$ 9,788	\$ 10,426	\$ 11,736	\$ (1,187)	-13.1%		\$ (1,913)	-19.5%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Revenue</b>		\$ 120,375	\$ 134,062	\$ 144,838	\$ 164,911	\$ 171,059	\$ (13,687)	-10.2%		\$ (24,463)	-16.9%
<b>Total Wages &amp; Benefits</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Supplies</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
3329 Sales Tax Expense		7,737	9,000	9,593	11,142	10,585	-1,263	-14.0%		-1,856	-19.3%
3333 Retail Purchases		85,000	95,000	110,000	131,110	127,387	-10,000	-10.5%		-25,000	-22.7%
3334 Inventory		0	0	-18,000	416	8,505	0	0.0%		18,000	-100.0%
3399 Miscellaneous Services		500	0	500	817	708	500	0.0%		0	0.0%
<b>Total Contractual Services</b>		\$ 93,237	\$ 104,000	\$ 102,093	\$ 143,485	\$ 147,185	\$ (10,763)	-10.3%		\$ (8,856)	-8.7%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Capital											
3505 Golf Course Improvements		0	0	0	0	460	0	0.0%		0	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ 460	\$ -	0.0%		\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 93,237	\$ 104,000	\$ 102,093	\$ 143,485	\$ 147,646	\$ (10,763)	-10.3%		\$ (8,856)	-8.7%
<b>Surplus/(Deficit)</b>		\$ 27,138	\$ 30,062	\$ 42,745	\$ 21,426	\$ 23,413	\$ (2,924)	-9.7%		\$ (15,607)	-36.5%
		22.5%	22.4%	29.5%	13.0%	13.7%					

# Naperbrook Maintenance

Fund	Golf	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Naperbrook	2009	2008	2008	2007	2006	2006	vs Projection	%	Budget	%	Variance	%
Sub-Dept	Maintenance												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Sales</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
<b>Miscellaneous</b>													
2700 Ins Contribution - Employee		4,068	3,920	3,920	3,548	3,869	148	3.8%	148	3.8%	148	3.8%	
2704 Reimbursement Income		0	0	0	0	1,636	0	0.0%	0	0.0%	0	0.0%	
2706 Miscellaneous Revenue		0	0	0	505	0	0	0.0%	0	0.0%	0	0.0%	
<b>Total Miscellaneous Revenue</b>		\$ 4,068	\$ 3,920	\$ 3,920	\$ 4,053	\$ 5,505	\$ 148	3.8%	\$ 148	3.8%	\$ 148	3.8%	
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	
<b>Total Revenue</b>		\$ 4,068	\$ 3,920	\$ 3,920	\$ 4,053	\$ 5,505	\$ 148	3.8%	\$ 148	3.8%	\$ 148	3.8%	
<b>Wages &amp; Benefits</b>													
3100 Wages - Regular		172,033	207,116	207,116	200,980	193,365	-35,083	-16.9%	-35,083	-16.9%	-35,083	-16.9%	
3101 Wages - Regular OT		9,550	6,500	10,780	9,901	9,986	3,050	46.9%	-1,230	-11.4%	-1,230	-11.4%	
3102 Wages - Short-term		130,340	130,000	132,478	153,211	138,535	340	0.3%	-2,138	-1.6%	-2,138	-1.6%	
3103 Wages - Short-term OT		13,000	11,422	21,870	25,932	17,580	1,578	13.8%	-8,870	-40.6%	-8,870	-40.6%	
3104 Employee Insurance		68,160	62,000	65,336	60,972	64,849	6,160	9.9%	2,824	4.3%	2,824	4.3%	
3108 Vacation Expense - Audit		0	0	0	3,792	-297	0	0.0%	0	0.0%	0	0.0%	
3111 Tuition Reimbursement		150	0	750	310	65	150	0.0%	-600	-80.0%	-600	-80.0%	
3113 Training & Conferences		0	1,743	2,065	1,604	2,107	-1,743	-100.0%	-2,065	-100.0%	-2,065	-100.0%	
3114 Mileage Reimbursement		200	0	300	0	288	200	0.0%	-100	-33.3%	-100	-33.3%	
3120 Staff shirts/Uniforms		2,800	277	3,800	4,094	4,704	2,523	910.8%	-1,000	-26.3%	-1,000	-26.3%	
<b>Total Wages &amp; Benefits</b>		\$ 396,233	\$ 419,058	\$ 444,495	\$ 460,795	\$ 431,181	\$ (22,825)	-5.4%	\$ (48,262)	-10.9%	\$ (48,262)	-10.9%	
<b>Supplies</b>													
3200 Office Supplies		100	0	180	180	49	100	0.0%	-80	-44.4%	-80	-44.4%	
3204 Janitorial Supplies		1,000	1,657	1,000	1,232	795	-657	-39.6%	0	0.0%	0	0.0%	
3207 Books & Publications		50	0	50	18	18	50	0.0%	0	0.0%	0	0.0%	
3208 Meeting Supplies		0	349	250	365	158	-349	-100.0%	-250	-100.0%	-250	-100.0%	
3209 Safety Supplies		1,000	237	1,500	2,159	2,373	763	321.9%	-500	-33.3%	-500	-33.3%	
3210 Staff Supplies		250	1,317	300	187	94	-1,067	-81.0%	-50	-16.7%	-50	-16.7%	
3211 Repair Parts		28,500	26,700	32,500	29,787	35,126	1,800	6.7%	-4,000	-12.3%	-4,000	-12.3%	
3212 Motor Fuel		33,000	29,600	25,000	34,697	28,326	3,400	11.5%	8,000	32.0%	8,000	32.0%	
3213 Electrical Supplies		1,000	155	1,500	222	187	845	545.2%	-500	-33.3%	-500	-33.3%	
3214 Plumbing/Irrigation Supplies		3,000	3,313	3,000	4,278	793	-313	-9.4%	0	0.0%	0	0.0%	
3215 Building Materials & Supplies		2,000	503	2,500	968	3,229	1,497	297.6%	-500	-20.0%	-500	-20.0%	
3216 Aquatic/Pond Supplies		1,500	0	2,500	1,106	0	1,500	0.0%	-1,000	-40.0%	-1,000	-40.0%	
3217 Plant Protectents		30,000	26,250	46,250	73,180	56,080	3,750	14.3%	-16,250	-35.1%	-16,250	-35.1%	
3219 Horticultural Supplies		7,000	5,009	7,200	8,678	6,484	1,991	39.7%	-200	-2.8%	-200	-2.8%	
3220 Horticulture Material		0	6,176	0	0	0	-6,176	-100.0%	0	0.0%	0	0.0%	
3222 Oils/Lubricants		3,500	3,500	3,500	5,800	3,534	0	0.0%	0	0.0%	0	0.0%	
3223 Grass Seed		1,200	1,014	1,400	1,448	400	186	18.3%	-200	-14.3%	-200	-14.3%	
3224 Sod		300	186	300	279	0	114	61.3%	0	0.0%	0	0.0%	
3225 Fertilizer		25,000	29,597	25,000	31,739	25,088	-4,597	-15.5%	0	0.0%	0	0.0%	
3226 Sand		1,000	0	1,500	1,283	973	1,000	0.0%	-500	-33.3%	-500	-33.3%	
3227 Top Soil		500	0	500	540	417	500	0.0%	0	0.0%	0	0.0%	
3228 Small Tools & Equipment		3,500	4,080	5,000	8,445	4,511	-580	-14.2%	-1,500	-30.0%	-1,500	-30.0%	
3229 Paving/Masonry Supplies		250	209	1,000	619	2,086	41	19.6%	-750	-75.0%	-750	-75.0%	
3230 Top Dressing		3,000	2,368	3,600	5,935	4,311	632	26.7%	-600	-16.7%	-600	-16.7%	
3234 Golf Course Accessories		4,000	2,570	5,500	8,579	9,285	1,430	55.6%	-1,500	-27.3%	-1,500	-27.3%	
3299 Miscellaneous Supplies		1,000	750	2,000	910	1,018	250	33.3%	-1,000	-50.0%	-1,000	-50.0%	
<b>Total Supplies</b>		\$ 151,650	\$ 145,540	\$ 173,030	\$ 222,631	\$ 185,335	\$ 6,110	4.2%	\$ (21,380)	-12.4%	\$ (21,380)	-12.4%	



Fund	Golf					2009 Budget			2009-2008	
Dept	Naperbrook	Budget	Projections	Budget	Final	Final	vs Projection	%	Budget	
Sub-Dept	Maintenance	2009	2008	2008	2007	2006	Variance		Variance	%
Contractual Services										
3301	Dues & Memberships	1,000	956	800	780	1,170	44	4.6%	200	25.0%
3311	Alarm Services & Repairs	0	0	500	0	0	0	0.0%	-500	-100.0%
3313	Refuse Services	4,000	4,200	4,000	6,645	7,411	-200	-4.8%	0	0.0%
3320	Physicals/Employee Tests	200	134	200	91	0	66	49.3%	0	0.0%
3331	Equipment Rental	1,600	1,450	3,000	1,260	1,907	150	10.3%	-1,400	-46.7%
3344	Vehicle R&M	1,000	0	1,000	1,270	698	1,000	0.0%	0	0.0%
3345	Equipment R&M	3,100	0	1,500	483	2,535	3,100	0.0%	1,600	106.7%
3346	Building R&M	1,000	705	2,500	4	2,493	295	41.8%	-1,500	-60.0%
3399	Miscellaneous Services	3,200	7,200	3,150	5,070	6,370	-4,000	-55.6%	50	1.6%
<b>Total Contractual Services</b>		\$ 15,100	\$ 14,645	\$ 16,650	\$ 15,603	\$ 22,584	\$ 455	3.1%	\$ (1,550)	-9.3%
Utilities										
3400	Communication Lines	0	0	0	0	313	0	0.0%	0	0.0%
3404	Gas	0	0	0	0	313	0	0.0%	0	0.0%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ 626	\$ -	0.0%	\$ -	0.0%
Capital										
3500	Furniture & Fixtures	0	0	650	0	830	0	0.0%	-650	-100.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ 650	\$ -	\$ 830	\$ -	0.0%	\$ (650)	-100.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>		\$ 562,983	\$ 579,243	\$ 634,825	\$ 699,030	\$ 640,556	\$ (16,260)	-2.8%	\$ (71,842)	-11.3%
<b>Surplus/(Deficit)</b>		\$ (558,915)	\$ (575,323)	\$ (630,905)	\$ (694,977)	\$ (635,052)	\$ 16,408	-2.9%	\$ 71,990	-11.4%

# Naperbrook Proshop

Fund	Golf	Budget		Projections		2009 Budget		2009-2008		
Dept	Naperbrook	2009	2008	2008	Final	Final	vs Projection	Budget		
Sub-Dept	Proshop				2007	2006	Variance	%	Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Charges for Services										
2300 Program Revenue		113,000	113,989	104,500	142,316	116,456	-989	-0.9%	8,500	8.1%
2305 Golf Services Income		1,060,000	980,000	1,090,000	1,073,419	1,050,199	80,000	8.2%	-30,000	-2.8%
2306 Golf Cart Income		262,500	245,000	285,000	279,365	282,023	17,500	7.1%	-22,500	-7.9%
2307 Driving Range Income		87,000	85,000	95,000	87,689	89,948	2,000	2.4%	-8,000	-8.4%
<b>Total Charges for Services</b>		\$ 1,522,500	\$ 1,423,989	\$ 1,574,500	\$ 1,582,789	\$ 1,538,626	\$ 98,511	6.9%	\$ (52,000)	-3.3%
Sales										
2403 Golf Membership Cards		62,500	33,900	27,500	0	0	28,600	84.4%	35,000	127.3%
<b>Total Sales</b>		\$ 62,500	\$ 33,900	\$ 27,500	\$ -	\$ -	\$ 28,600	84.4%	\$ 35,000	127.3%
Rentals										
2500 Facility/Amenity Rentals		0	0	0	490	0	0	0.0%	0	0.0%
2501 Tournament Income		50,000	51,000	41,000	43,142	39,993	-1,000	-2.0%	9,000	22.0%
<b>Total Rental Income</b>		\$ 50,000	\$ 51,000	\$ 41,000	\$ 43,632	\$ 39,993	\$ (1,000)	-2.0%	\$ 9,000	22.0%
Alternative Revenue										
2603 Sponsorships		14,000	2,800	0	1,436	0	11,200	400.0%	14,000	0.0%
<b>Total Alternative Revenue</b>		\$ 14,000	\$ 2,800	\$ -	\$ 1,436	\$ -	\$ 11,200	400.0%	\$ 14,000	0.0%
Miscellaneous										
2700 Ins Contribution - Employee		2,256	2,177	2,177	2,660	1,563	79	3.6%	79	3.6%
2704 Reimbursement Income		0	0	0	292	2,082	0	0.0%	0	0.0%
2706 Miscellaneous Revenue		8,000	7,568	6,000	7,351	6,355	432	5.7%	2,000	33.3%
2707 Commission Revenue		0	752	0	931	0	-752	-100.0%	0	0.0%
2711 Over/short		0	0	0	134	-1,499	0	0.0%	0	0.0%
<b>Total Miscellaneous Revenue</b>		\$ 10,256	\$ 10,497	\$ 8,177	\$ 11,368	\$ 8,500	\$ (241)	-2.3%	\$ 2,079	25.4%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Revenue</b>		\$ 1,659,256	\$ 1,522,186	\$ 1,651,177	\$ 1,639,225	\$ 1,587,119	\$ 137,070	9.0%	\$ 8,079	0.5%
Wages & Benefits										
3100 Wages - Regular		140,346	124,443	109,788	105,789	100,904	15,903	12.8%	30,558	27.8%
3101 Wages - Regular OT		0	0	0	0	9,010	0	0.0%	0	0.0%
3102 Wages - Short-term		200,000	185,541	204,438	211,152	170,987	14,459	7.8%	-4,438	-2.2%
3103 Wages - Short-term OT		6,000	8,350	9,975	9,972	14,356	-2,350	-28.1%	-3,975	-39.8%
3104 Employee Insurance		28,392	36,277	36,277	30,447	21,372	-7,885	-21.7%	-7,885	-21.7%
3108 Vacation Expense - Audit		0	0	0	792	-683	0	0.0%	0	0.0%
3111 Tuition Reimbursement		0	0	0	0	1,850	0	0.0%	0	0.0%
3113 Training & Conferences		400	500	2,300	1,070	2,012	-100	-20.0%	-1,900	-82.6%
3114 Mileage Reimbursement		200	200	300	77	20	0	0.0%	-100	-33.3%
3117 Awards & Recognition		200	0	0	0	0	200	0.0%	200	0.0%
3120 Staff shirts/Uniforms		2,900	4,170	3,700	3,375	2,456	-1,270	-30.5%	-800	-21.6%
<b>Total Wages &amp; Benefits</b>		\$ 378,438	\$ 359,481	\$ 366,778	\$ 362,674	\$ 322,285	\$ 18,957	5.3%	\$ 11,660	3.2%
Supplies										
3200 Office Supplies		200	200	800	140	490	0	0.0%	-600	-75.0%
3203 Program Supplies		13,000	16,500	14,000	15,772	15,209	-3,500	-21.2%	-1,000	-7.1%
3204 Janitorial Supplies		1,500	700	800	672	10	800	114.3%	700	87.5%
3205 Concession Supplies		0	0	0	31	15	0	0.0%	0	0.0%
3206 Driving Range Supplies		10,000	12,000	14,000	9,702	5,342	-2,000	-16.7%	-4,000	-28.6%
3208 Meeting Supplies		200	225	300	40	297	-25	-11.1%	-100	-33.3%
3209 Safety Supplies		500	1,300	500	0	46	-800	-61.5%	0	0.0%
3210 Staff Supplies		300	0	300	0	160	300	0.0%	0	0.0%
3211 Repair Parts		1,000	1,200	3,000	60	0	-200	-16.7%	-2,000	-66.7%
3213 Electrical Supplies		200	100	650	207	255	100	100.0%	-450	-69.2%

Fund	Dept	Sub-Dept	Budget 2009	Projections 2008	Budget 2008	Final 2007	2009 Budget		2009-2008		
							Final 2006	vs Projection Variance	%	Budget Variance	%
	Golf	Naperbrook									
		Proshop									
		3214 Plumbing/Irrigation Supplies	400	364	650	0	0	36	9.9%	-250	-38.5%
		3215 Building Materials & Supplies	1,000	500	650	288	25	500	100.0%	350	53.8%
		3228 Small Tools & Equipment	500	1,225	2,500	0	121	-725	-59.2%	-2,000	-80.0%
		3299 Miscellaneous Supplies	7,500	7,804	7,500	7,304	5,342	-304	-3.9%	0	0.0%
<b>Total Supplies</b>			\$ 36,300	\$ 42,118	\$ 45,650	\$ 34,216	\$ 27,312	\$ (5,818)	-13.8%	\$ (9,350)	-20.5%
Contractual Services											
		3301 Dues & Memberships	2,000	3,150	2,650	2,552	1,859	-1,150	-36.5%	-650	-24.5%
		3302 Printer/Copier Services	0	0	0	0	288	0	0.0%	0	0.0%
		3303 Postage	700	513	500	376	148	187	36.5%	200	40.0%
		3304 Pest Control	1,000	1,000	1,560	1,594	1,474	0	0.0%	-560	-35.9%
		3312 Janitorial Services	6,300	6,300	6,930	3,819	5,640	0	0.0%	-630	-9.1%
		3314 Tech Support/Consulting	1,200	1,200	850	850	850	0	0.0%	350	41.2%
		3317 Program Contractual Services	600	622	600	550	550	-22	-3.5%	0	0.0%
		3318 Advertising	0	2,500	5,000	24,727	28,711	-2,500	-100.0%	-5,000	-100.0%
		3321 Promotion	12,500	23,499	15,000	17,266	39,272	-10,999	-46.8%	-2,500	-16.7%
		3322 Printing	1,500	1,202	1,000	610	543	298	24.8%	500	50.0%
		3325 Tournament Prizes	17,000	17,000	17,200	17,137	16,660	0	0.0%	-200	-1.2%
		3327 Charge Card Fees	30,000	30,000	30,000	28,792	26,405	0	0.0%	0	0.0%
		3331 Equipment Rental	2,000	0	1,000	0	120	2,000	0.0%	1,000	100.0%
		3345 Equipment R&M	2,000	2,700	2,000	1,582	90	-700	-25.9%	0	0.0%
		3346 Building R&M	2,500	4,500	5,000	4,356	8,310	-2,000	-44.4%	-2,500	-50.0%
		3399 Miscellaneous Services	3,000	2,200	4,100	3,843	3,340	800	36.4%	-1,100	-26.8%
<b>Total Contractual Services</b>			\$ 82,300	\$ 96,386	\$ 93,390	\$ 108,054	\$ 134,260	\$ (14,086)	-14.6%	\$ (11,090)	-11.9%
<b>Total Utilities</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital											
		3500 Furniture & Fixtures	0	0	0	6,994	4,434	0	0.0%	0	0.0%
<b>Total Capital Expense</b>			\$ -	\$ -	\$ -	\$ 6,994	\$ 4,434	\$ -	0.0%	\$ -	0.0%
<b>Total Miscellaneous Expense</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Debt Expense</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Other Financing Uses</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures</b>			\$ 497,038	\$ 497,985	\$ 505,818	\$ 511,938	\$ 488,292	\$ (947)	-0.2%	\$ (8,780)	-1.7%
<b>Surplus/(Deficit)</b>			\$ 1,162,218	\$ 1,024,201	\$ 1,145,359	\$ 1,127,287	\$ 1,098,828	\$ 138,017	13.5%	\$ 16,859	1.5%

# Naperbrook Concession

Fund	Golf	Budget		Projections		Budget		Final		2009 Budget		2009-2008	
Dept	Naperbrook	2009	2008	2008	2007	2006	vs Projection	Variance	%	Budget	Variance	%	
Sub-Dept	Concession												
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%		
<b>Sales</b>													
2401 Concession		179,000	162,900	180,000	181,931	158,982	16,100	9.9%	-1,000	-0.6%			
<b>Total Sales</b>		\$ 179,000	\$ 162,900	\$ 180,000	\$ 181,931	\$ 158,982	\$ 16,100	9.9%	\$ (1,000)	-0.6%			
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Miscellaneous</b>													
2700 Ins Contribution - Employee		0	0	0	0	324	0	0.0%	0	0.0%			
2704 Reimbursement Income		0	0	0	0	39	0	0.0%	0	0.0%			
2705 Sales Tax Revenue		12,977	10,250	11,400	11,825	10,334	2,727	26.6%	1,577	13.8%			
2706 Miscellaneous Revenue		0	500	0	39	276	-500	-100.0%	0	0.0%			
2707 Commission Revenue		0	500	0	184	326	-500	-100.0%	0	0.0%			
2711 Over/short		0	0	0	-106	-145	0	0.0%	0	0.0%			
<b>Total Miscellaneous Revenue</b>		\$ 12,977	\$ 11,250	\$ 11,400	\$ 11,942	\$ 11,154	\$ 1,727	15.4%	\$ 1,577	13.8%			
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Revenue</b>		\$ 191,977	\$ 174,150	\$ 191,400	\$ 193,873	\$ 170,135	\$ 17,827	10.2%	\$ 577	0.3%			
<b>Wages &amp; Benefits</b>													
3102 Wages - Short-term		44,500	42,500	47,270	44,386	46,161	2,000	4.7%	-2,770	-5.9%			
3103 Wages - Short-term OT		2,300	2,173	2,120	2,822	2,125	127	5.8%	180	8.5%			
3113 Training & Conferences		200	35	200	0	75	165	471.4%	0	0.0%			
3114 Mileage Reimbursement		300	200	300	0	0	100	50.0%	0	0.0%			
3120 Staff shirts/Uniforms		550	0	750	112	396	550	0.0%	-200	-26.7%			
<b>Total Wages &amp; Benefits</b>		\$ 47,850	\$ 44,908	\$ 50,640	\$ 47,320	\$ 48,756	\$ 2,942	6.6%	\$ (2,790)	-5.5%			
<b>Supplies</b>													
3200 Office Supplies		100	0	100	0	15	100	0.0%	0	0.0%			
3204 Janitorial Supplies		2,500	2,300	1,000	1,962	1,689	200	8.7%	1,500	150.0%			
3205 Concession Supplies		3,500	3,900	3,000	4,168	2,047	-400	-10.3%	500	16.7%			
3211 Repair Parts		300	0	300	0	0	300	0.0%	0	0.0%			
3228 Small Tools & Equipment		800	0	1,300	0	399	800	0.0%	-500	-38.5%			
3299 Miscellaneous Supplies		1,100	19	1,100	259	180	1,081	5689.5%	0	0.0%			
<b>Total Supplies</b>		\$ 8,300	\$ 6,219	\$ 6,800	\$ 6,389	\$ 4,330	\$ 2,081	33.5%	\$ 1,500	22.1%			
<b>Contractual Services</b>													
3301 Dues & Memberships		0	35	0	0	0	-35	-100.0%	0	0.0%			
3304 Pest Control		0	289	0	0	0	-289	-100.0%	0	0.0%			
3307 Legal Services		0	0	0	0	1,800	0	0.0%	0	0.0%			
3328 Licenses/Easements		3,000	3,000	3,000	1,800	0	0	0.0%	0	0.0%			
3329 Sales Tax Expense		12,750	9,600	11,100	10,718	10,195	3,150	32.8%	1,650	14.9%			
3331 Equipment Rental		3,900	2,300	2,800	2,675	2,600	1,600	69.6%	1,100	39.3%			
3335 Concession Purchases		68,000	63,000	68,000	73,619	75,464	5,000	7.9%	0	0.0%			
3345 Equipment R&M		2,200	2,000	1,500	2,629	2,638	200	10.0%	700	46.7%			
3399 Miscellaneous Services		1,500	1,400	1,200	1,891	35	100	7.1%	300	25.0%			
<b>Total Contractual Services</b>		\$ 91,350	\$ 81,624	\$ 87,600	\$ 93,332	\$ 92,732	\$ 9,726	11.9%	\$ 3,750	4.3%			
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%			

<b>Fund</b>	Golf							2009 Budget		2009-2008	
<b>Dept</b>	Naperbrook	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
<b>Sub-Dept</b>	Concession	2009	2008	2008	2007	2006	Variance	%		Variance	%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 147,500	\$ 132,751	\$ 145,040	\$ 147,040	\$ 145,819	\$ 14,749	11.1%		\$ 2,460	1.7%
<b>Surplus/(Deficit)</b>		\$ 44,477	\$ 41,399	\$ 46,360	\$ 46,833	\$ 24,317	\$ 3,078	7.4%		\$ (1,883)	-4.1%
		23.2%	23.8%	24.2%	24.2%	14.3%					

## Naperbrook Merchandise

Fund	Golf							2009 Budget		2009-2008	
Dept	Naperbrook	Budget	Projections	Budget	Final	Final	vs Projection			Budget	
Sub-Dept	Merchandise	2009	2008	2008	2007	2006	Variance	%		Variance	%
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Investment Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Charges for Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Sales											
2400 Merchandise Sales		91,600	90,000	92,000	104,103	85,555	1,600	1.8%		-400	-0.4%
<b>Total Sales</b>		\$ 91,600	\$ 90,000	\$ 92,000	\$ 104,103	\$ 85,555	\$ 1,600	1.8%		\$ (400)	-0.4%
<b>Total Rental Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Alternative Revenue</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Miscellaneous											
2704 Reimbursement Income		750	0	1,500	0	1,549	750	0.0%		-750	-50.0%
2705 Sales Tax Revenue		6,641	5,000	5,845	6,766	5,557	1,641	32.8%		796	13.6%
<b>Total Miscellaneous Revenue</b>		\$ 7,391	\$ 5,000	\$ 7,345	\$ 6,766	\$ 7,106	\$ 2,391	47.8%		\$ 46	0.6%
<b>Other Financing Income</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Revenue</b>		\$ 98,991	\$ 95,000	\$ 99,345	\$ 110,870	\$ 92,661	\$ 3,991	4.2%		\$ (354)	-0.4%
<b>Total Wages &amp; Benefits</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Supplies</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
Contractual Services											
3329 Sales Tax Expense		6,525	5,800	5,550	6,649	5,469	725	12.5%		975	17.6%
3333 Retail Purchases		75,000	84,000	75,000	81,785	80,613	-9,000	-10.7%		0	0.0%
3334 Inventory		0	0	-15,000	-1,235	-4,871	0	0.0%		15,000	-100.0%
<b>Total Contractual Services</b>		\$ 81,525	\$ 89,800	\$ 65,550	\$ 87,198	\$ 81,210	\$ (8,275)	-9.2%		\$ 15,975	24.4%
<b>Total Utilities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Capital Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Miscellaneous Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Debt Expense</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%
<b>Total Expenditures</b>		\$ 81,525	\$ 89,800	\$ 65,550	\$ 87,198	\$ 81,210	\$ (8,275)	-9.2%		\$ 15,975	24.4%
<b>Surplus/(Deficit)</b>		\$ 17,466	\$ 5,200	\$ 33,795	\$ 23,671	\$ 11,451	\$ 12,266	235.9%		\$ (16,329)	-48.3%
		17.6%	5.5%	34.0%	21.4%	12.4%					

## **2009 Capital Budget**

The 2009 Capital Budget is based on the following information:

- Results from the Community Attitude and Interest Surveys
- The Open Space & Recreation Master Plan
- The Park & Facility Inventory
- The Capital Ranking Worksheet/Criteria
- Community Feedback
- Other Available Resources

This is a work plan identifying projects within the District that staff has recommended to be implemented in 2009; however, the information may be modified throughout the year due to unforeseen conditions and/or the reallocation of resources.

The Capital Budget provides the basis for controlling expenditures for the acquisition of significant Park District assets and construction of all capital facilities. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As Capital Improvement Projects are completed, the operations of these facilities are funded in the operating budget.

The operating budget authorizes and provides the basis for controlling operating expenditures for all services, including the costs associated with operating and maintaining new facilities. Operating budget appropriations lapse at the end of the fiscal year.

The Naperville Park District Board of Commissioners approves the budget on an annual basis in December at a Board meeting. All community members are welcome to attend.

### **Capital Plan Definitions:**

#### **What are Capital Items?**

The Capital Plan consists of items which meet the following criteria:

- 1) A monetary value of at least \$5,000
- 2) A life of at least 3 years
- 3) Results in the creation of a fixed asset (a new purchase of, or improvements to, land, parks, buildings, vehicles, and equipment)
- 4) Results in the revitalization of a fixed asset (expenditures that are incurred to increase the capacity, life, or operating efficiency of an asset)

## **How are the funds raised for these improvements?**

Seven cents was dedicated to capital by the Naperville Park District Board in the early 1990's to be used exclusively for capital improvements to the park system as well as to pay off any Park District debts.

Cash-in-lieu funds are received from the City of Naperville through the Land Dedication Ordinance adopted by the Naperville City Council. This ordinance requires land developers to dedicate 8.6 acres of park land per 1,000 people in any planned development or the cash equivalent of the 8.6 acres (\$323,600 per acre).

Alternative revenue, such as grants from the Open Space Lands Acquisition and Development fund (OSLAD) and sponsorships, such as the Naperville Park District's Park Partnership Program, also contribute to Capital Plan funding.

Additionally, Non-Referendum Bonding Authority allows the Park District to issue general obligation bonds which will assist in funding capital improvements.

## **Project Selection Process**

The Park District has implemented a process for determining those projects that are designated as capital expenditures for a given year. Initially, each department submits project requests for review, and further evaluated by the Leadership Team. Projects are then grouped within four primary categories (safety, maintenance, new development, and land acquisition) and further analyzed based on the Park District's goals, department priorities and anticipated funding. When requests exceed available funding sources in a given year, adjustments in scheduling or scope of the project are recommended and agreed upon.

### *Selection methodology:*

The capital criteria and project ranking worksheet provides the basis for prioritizing capital projects. Based on this classification, items are identified as needing to be completed and are moved from the ten-year capital overview (2009-2018) to the capital plan. The projects added to the capital plan are then classified as either "A" or "B" projects based on their priority.

"A" projects include:

- Improvements slotted for execution in 2009 per the capital overview
- Permit requirements are met or near completion
- Parks maintenance and renovation of existing capital assets



"B" projects include:

- Capital improvements scheduled for execution in 2010 per the capital overview (highest priority)
- Work scheduled for completion in 2010 (estimated at 18-24 months to completion from the current state)
- Permit requirements and preliminary steps (scope, budget, and schedule) need to be explored

This evaluation system provides the District with the ability to analyze any project and give it a ranking according to the demand or need that exists. A total of \$9.1 million has been allocated to fund 2009 capital projects (does not include golf improvements). In addition to "A" and "B" projects the District will allocate \$1,985,000 in 2009 for vehicles, technology, and allowances for park and facility maintenance.

CRITERIA NUMBER	CRITERIA NAME	CRITERIA DESCRIPTION	SUB PRIORITY NUMBER	SUB PRIORITY DESCRIPTION
1	Safety	Safety in our operations is of the utmost importance. This applies to everything in the district, including patrons, staff, and the community in general. If there are items that are identified as unsafe or approaching an unsafe condition, they are moved to the current year and addressed.	1.1	Make improvements/improve maintenance to existing outdoor parks that support unstructured activities.
			1.2	Make improvements/improve maintenance to existing outdoor parks that support structured activities.
			1.3	Other
2	Legal Obligation	Commitments to projects made through contractual agreements with local, state, and federal governments or mandates made by local, state, and federal governments that may have the authority to do so (i.e. code compliance). Also commitments through grant agreements, leases or contractual agreements with non-governmental organizations.	2.1	Make improvements/improve maintenance to existing outdoor parks that support unstructured activities.
			2.2	Make improvements/improve maintenance to existing outdoor parks that support structured activities.
			2.3	Other
3	Maintenance & New Development & Land Acquisition	These are items that are identified as necessary to preserve an aspect of a larger project and relate to taking care of what we own and fulfilling the need of the community by providing new facilities. This includes life cycle replacement as well as new projects/amenities that need to be implemented to become a best-in-class organization. (i.e.: roof replacement, playground renovations as well as new maintenance buildings, recreation facilities, etc.)	3.1	Make improvements/improve maintenance to existing outdoor parks that support unstructured activities.
			3.1	Make improvements/improve maintenance to existing outdoor parks that support structured activities.
			3.1	Develop new indoor recreation facilities.
			3.1	Develop new outdoor park facilities.
			3.1	Acquire land.
			3.1	Return on Investment/Other

## **2009 Project Highlights:**

**Centennial Beach Bathhouse & Site Renovations** – The renovation work will include improvements to several areas of the Bathhouse including locker rooms, equipment storage, restrooms, offices, the front entrance and the overall internal infrastructure of the facility. In addition to the Bathhouse renovations, the adjacent access drive, parking lot, and walkways will be realigned and improved as part of this work. The development of a concessions building is also proposed as part of the project in order to provide a structure at the Beach that is permanent and meets health code requirements. The project team will begin developing the architectural and engineering drawings in late 2008 with construction estimated to commence after Labor Day 2009. The project is scheduled to be finished in time for the 2010 Beach season. A total of \$1,460,000 is budgeted for this project in 2009.

**Winding Creek Park OSLAD Improvements** – This development project is funded in part by the Open Space Lands Acquisition & Development grant program. Several site improvements are scheduled for Winding Creek Park in 2009. The proposed work will include parking lot re-paving, field/backstop renovations, new trails with sidewalk connections, bleachers, site furnishings, picnic shelter, portable restroom structure, nature overlook, and retention basin shoreline stabilization. The work is projected to be executed after summer programs in 2009, pending permitting and design/development timeframes. A total of \$614,000 is budgeted for this project.

**DuPage River Park Trail Development** - The construction of the new asphalt trail (over 1 mile) is scheduled to begin at DuPage River Park in 2009. This improvement will enhance accessibility throughout the area while providing for a variety of recreational activities including biking, walking, jogging, and rollerblading. A total of \$635,400 is budgeted for this project. This project is funded in part by an Illinois Bicycle Path Grant and a donation from the Forest Preserve District of Will County.

**Playgrounds** – In 2009, seven (7) playgrounds are scheduled to be renovated at the following parks: Foxhill Greens, Arrowhead, Hobson Grove, Spring-Field, Arbor Way, Oakridge Parkway, and Rose Hill Farms. Additionally, the Mill Street Park playground will be renovated in 2009 through a co-op agreement between the Park District and School District #203. A total of \$1,223,600 is budgeted for playground renovation projects in 2009.

## **A – CAPITAL PROJECTS**

- A total of \$5,255,000 is allocated in the 2009 capital budget for A projects
- Further details featuring 2009 A capital projects is located in the appendix section of this budget document

<b>Park Name</b>	<b>Type</b>	<b>Project Description</b>
Foxhill Greens	Playgrounds	renovate playground
Mill Street Park	Playgrounds	renovate playground, Co-op with Mill Street School
Arrowhead Park	Athletic Fields/Courts	basketball court renovation
Arrowhead Park	Playgrounds	renovate playground
Arrowhead Park	Sidewalks/Parking Lots	renovate parking lot
Arrowhead Park	Sidewalks/Parking Lots	renovate sidewalk and ADA path
Arrowhead Park	Athletic Fields/Courts	ballfield fence renovation
ARRCC	Professional Services	A/E services, 2009/2010 improvements
Knoch Park	Professional Services	A/E services - improvement design, facility analysis, sports lights
Knoch Park	Athletic Fields/Courts	new tennis courts (4)
Centennial Park	Buildings	demolition of Ice House, replace structure, landscaping, and signage
Centennial Park	Professional Services	Bathhouse A/E services
Centennial Park	Other Amenities	Bathhouse and parking lot improvements
Central Park	Professional Services	master plan with City
Hobson Grove	Playgrounds	renovate playground
Hobson Grove	Sidewalks/Parking Lots	renovate sidewalk
Hobson Grove	Athletic Fields/Courts	backstop panel replacement
Winding Creek Park	Other Amenities	OSLAD grant project (ballfields, parking lot, nature overlook, etc.)
Spring-Field Park	Athletic Fields/Courts	renovate basketball court
Spring-Field Park	Playgrounds	renovate playground
Spring-Field Park	Athletic Fields/Courts	backstop panel replacement
Arbor Way	Playgrounds	renovate playground
Arbor Way	Trails	sidewalk replacement
Arbor Way	Other Amenities	upgrade/demolish existing lights
Oakridge Parkway	Playgrounds	renovate playground
Oakridge Parkway	Sidewalks/Parking Lots	re-align trail
DuPage River Park	Trails	new trail – IL Bicycle Path grant project
DuPage River Park	Trails	A/E services
Rose Hill Farms Park	Playgrounds	renovate playground
South Pointe Park	Athletic Fields/Courts	new 60' ballfield

**B – CAPITAL PROJECTS**

- An allowance of \$1,860,000 will be allocated in the 2009 capital budget for B projects
- Projects may be added or removed from the “B” list as well as designed and completed in 2009 based on their priority, scope, budget, and development schedule

<b>Park Name</b>	<b>Type</b>	<b>Project Description</b>
Nike Sports Complex	Athletic Fields/Courts	new batting cages
Nike Sports Complex	Other Amenities	tree removal
Nike Sports Complex	Professional Services	traffic study and phase I engineering
Nike Sports Complex	Professional Services	final engineering and permitting
Seager Park	Professional Services	architectural and engineering services
Springhill Greenway	Playgrounds	new playground
Springhill Greenway	Athletic Fields/Courts	new basketball court
ARRCC	Other Amenities	renovate kitchen area, electrical service
ARRCC	Other Amenities	renovate Community Hall
Pioneer Park	Other Amenities	site restoration, landscaping
Wildflower Park	Trails	new trail, pending findings of the 2008 Trails Master Plan
Centennial Park	Professional Services	sports lighting renovation, Field #15 press box, ADA, fence, irrigation
Winding Creek Park	Professional Services	architectural and engineering services allowance
DuPage River Sports Complex	Other Amenities	in-line skate rink removal, possible tennis expansion
DuPage River Sports Complex	Athletic Fields/Courts	new batting cages
DuPage River Sports Complex	Athletic Fields/Courts	new basketball court
Columbia Commons	Athletic Fields/Courts	renovate ballfield backstop
Ranchview Park	Athletic Fields/Courts	renovate ballfield backstop
Frontier Park	Other Amenities	large park sign, east entrance
Frontier Park	Trails	renovate trail
Frontier Park	Sidewalks/Parking Lots	new parking lot, west of school
Frontier Park	Other Amenities	pump house re-design/permitting
Frontier Park	Athletic Fields/Courts	new batting cages
Frontier Park	Other Amenities	site restoration and landscaping
Commissioners Park	Athletic Fields/Courts	new ballfield, possible shift from South Pointe (A project)