

NORTHFIELD PARK DISTRICT

BOARD OF PARK COMMISSIONERS

MONTHLY MEETING

MONDAY, SEPTEMBER 26, 2011



**NORTHFIELD PARK DISTRICT  
REGULAR BOARD MEETING  
MONDAY, SEPTEMBER 26, 2011  
NORTHFIELD COMMUNITY CENTER  
BOARD ROOM 6:30 PM**

**AGENDA**

1. Roll Call
2. Approval / Additions to Agenda
3. Audience Comments
4. Correspondence
5. Director's Report
  - a. Budget and Appropriations Ordinance 09-26-11-01
  - b. Informational Items
6. Willow Road
  - a. CAG Meeting Update
7. Consent Agenda
  - a. Approval of Board Meeting Minutes 8/22/11
  - b. Approval of Cash Expenditures for Month of August 2011 (copy for review will be available at the meeting).
8. Agency Reports
  - a. Finance
  - b. Recreation / Park Grounds and Facility
9. Adjournment

# CORRESPONDENCE

# DIRECTOR'S REPORT

To: Park Board of Commissioners  
From: George Alexoff  
Subject: 2011-2012 Budget and Appropriations Ordinance 09-26-11-01  
Date: September 22, 2011

Staff has received the final tax rate and has adjusted the final budget to reflect the change in tax revenue in the NSSRA Fund. Attached is:

1. Informational Article Explaining Cook County Taxes for School Districts (please note the Park District taxes follow the same formula).
2. Final 2011-2012 Budget
3. Budget & Appropriation Ordinance

### **Explanation of Change**

A \$30,000 tax adjustment has been made to the NSSRA fund to reduce the taxes budgeted from \$241,205 to \$211,205. The actual 2010 agency overall EAV (Equalized Assessed Valuation) was \$530,667,306.00 vs. the estimated \$605,500,000.00. This is lower than the 2007 EAV. The assessments went down between 10%-15%, and the multiplier went down by 2%. This NSSRA fund is limited to .04 cents of the EAV. We had budgeted \$242,200 (.0004 x 605,500,000 (242,200), instead we will receive \$212,267 (.0004 of \$530,667,306.00).

The other funds are not **directly** related to the EAV; instead the tax extension for the cap funds is based on prior year collections, CPI, and growth, if there is no growth or CPI increase, the tax extension is the same as the prior year's regardless of the EAV. In the same way if the EAV goes down, the tax extension for the cap funds does not change unless the drop in the EAV is so large that the tax rate ceiling is reached in each fund. In our case even if the EAV went down by 50% the agency's tax extension would not change for the cap funds (all funds, except NSSRA).

The fact that the EAV goes up or down does not necessarily mean that Cook County collects more taxes, the tax rate is spread out. This is different from a property owner's perspective, if a property's EAV changes, the owner does pay more, or less depending on the change, and the tax rate for the rest of the properties in the taxing district is adjusted based on the overall taxing district assessments.

Tax rates are very confusing particularly since the property tax cap became law in such counties as Cook. What actually occurs is that the tax rate is calculated after the amount of property taxes a district is entitled to under law is determined and the overall EAV within the boundaries of the taxing body is established. The tax rate is then set at the level

needed to generate the amount of property taxes the taxing body is requesting as long as the rate does not exceed the maximum permitted by law. If it does, then the tax rate is reduced to the legal limit and the taxing body does not receive all the property taxes requested. This is one of the reasons that voters are asked to approve a tax increase through a referendum.

Below is a table illustrating at which point the tax rate ceiling would be reached for our agency's cap funds:

ACTUAL CAP FUNDS TAX EXTENSION	EAV	TAX RATE	
742,933	530,667,306	0.001399998	CURRENT AGENCY CORP TAX RATE
742,933	300,000,000	0.002476443	
742,933	250,000,000	0.002971732	
742,933	212,210,000	0.003500933	CORP TAX RATE CEILING
33,962	530,667,306	6.39987E-05	
33,962	212,210,000	0.00016004	
33,962	9,175,000	0.00370158	REC TAX RATE CEILING
33,962	8,000,000	0.00424525	
9,021	180,000,000	0.00005011	AUDIT TAX EXTENSION
785,916			

Please call if you have further questions or we can answer the question at Monday's meeting.

**Note:**

This article has been peer-reviewed, accepted, and sanctioned by the National Council of Professors of Educational Administration (NCPEA) as a significant contribution to the scholarship and practice of education administration. This is Chapter 4 of a Collection (text) entitled *Taking the Mystery Out of Illinois School Finance*, authored by Thomas A. Kersten and co-edited by Theodore Creighton.

## **Property Taxes**

I am sure that you would not be surprised to hear that the largest single source of Illinois public education funding is the property tax. In fact, in fiscal year 2009, local sources of revenue which are primarily property taxes comprised 56.2% of all public school revenues in Illinois (Illinois State Board of Education, 2011a). Note: In school finance, fiscal year refers to a traditional school year July 1 to June 30. Therefore, FY 13 is July 1, 2012 through June 30, 2013. For some school districts, primarily in the northeast portion of the state, property taxes are the most substantial revenue source accounting for more than half of their total revenues. However, for other school districts with lower property tax bases, the impact of property taxes may be somewhat less than other revenue sources since their property tax bases provide a smaller portion of overall school district revenues. Also not surprising, some districts with low property wealth, such as those in rural areas, experience little if any property value growth from year to year.

## **Tax Base**

A school district's wealth is usually linked to the total value of taxable property within district boundaries. This is what is called the tax base. A school district's tax base is determined by adding together the value of all taxable property whether it is vacant land, residential, or business-based. Since the value of property varies depending on its location and type, some school districts will have much more property wealth than others. For example, if your school district is located in the northern suburbs of Chicago and includes a regional shopping mall and multiple high-rise corporate office buildings, your overall tax base will be dramatically higher than in a farming community in Livingston County. Because of such wide discrepancies in Illinois school district tax bases, a great deal of inequity exists between the highest and lowest wealth school districts.

## **Tax Exempt Property**

Some property owners do not pay property taxes because the property is tax exempt. Examples of common tax exempt properties include those occupied by governmental units such as military bases, municipal and state offices, and legally designated not-for-profits such as places of worship, some hospitals, universities, and other organizations. For many school districts, tax exempt properties are a small percentage of the overall tax base. But in others, such as Evanston Community Consolidated School District 65 which includes Northwestern University, a significant portion of property is not taxed and is unavailable for other development thereby reducing the school district's property tax base.

# Understanding the Property Tax in Illinois

Before considering issues surrounding property taxes, it is important to understand how property taxes are calculated. Theoretically, calculations for all taxable property in Illinois should, by law, be based on one-third of the property's market value (actual selling price) (Fritts, 2008).

Therefore, if your home has a market value of \$600,000, it should be assessed for tax calculation purposes at 1/3 or \$200,000. This \$200,000 is called the assessed valuation. All Illinois counties including Cook are supposed to tax property based on one-third of market value. However, here is where Cook County differs from the rest of the state. Cook County, instead of assessing all property at 33%, uses a tiered system, which assesses business property at a higher rate than residential property.

Let's examine this a little closer. In Cook County, homeowners' property should be assessed at 16% of market value and businesses between 33% and 38%, depending upon the type of business entity (Illinois Department of Revenue, 2011). However, beginning with 2009 taxes received in 2010, Cook County residential property will be assessed at ten percent and commercial property at twenty-five percent (Houlihan, 2009). In all other counties, both homeowners and businesses are assessed at 33%. The figure below shows the legal assessment percentages.

Taxpayer	Cook County	Other Counties
Homeowner	10%	33%
Businesses	25%	33%

Table 1: County Tax Assessment Levels

This multi-tiered assessment system in Cook County was designed to reduce homeowner property taxes. In essence, businesses pay a higher percentage of the overall taxes to allow homeowners to pay less.

The concept of fixed assessment levels for property tax purposes seems logical and fair. If all Illinois real estate was assessed according to the mandated formula, the system would appear to be fair since everyone would be treated consistently. However, have you ever compared your tax bill with a neighbor, perhaps even with someone who has the same model home in your subdivision, and wondered why that person's tax bill was different from yours? If so, you are not alone.

## Property Assessment Inconsistencies

To understand why this occurs, it is important to recognize that assessment of property is not an exact science. In Illinois, county property tax assessors oversee the assessment and reassessment of all property in their respective counties. As with any such process, the assessment process is somewhat subjective since it relies on individuals who have some discretion to interpret information and make judgments. As a result, property assessments vary from area to area from year to year.

In addition, Cook County property has been historically under-assessed. Recent studies of actual assessment levels show these discrepancies. Fritts (2008) reports that residential property is actually assessed at 10% of fair market value and business property in a range of 27-30%. In part, because of these underassessment practices, the Cook County Board recently revised the Real Property Assessment Classification Ordinance to set residential assessment at 10% and business/commercial at 25% beginning with 2009 assessments (Herman & Kownacki, 2008).

To adjust for some of the assessment variance from county to county, the state created a balancing system called the State Equalization Factor.

## State Equalization Factor

The State Equalization Factor or as it is commonly called the “Multiplier” is a factor assigned to a county to bring the average county-wide property assessment level to the required one-third (Illinois Department of Revenue, 2011). If a county is under-assessing, the state can eliminate some of the discrepancy by increasing the multiplier.

Here is how it works. When property in a given county is correctly assessed at one-third of its market value, the state assigns a multiplier of 1.0. On the other hand, when property in a county is under-assessed, the state assigns the county a higher multiplier which is applied equally to all property in the county. The multiplier is supposed to bring the overall assessment of property in the county to the one-third standard. For example, the state assigned a multiplier of 2.9786 for Cook County for Tax Year 2008 because both residential and business/commercial properties were under assessed.

The figure below demonstrates the different assessment levels in Cook and Lake Counties. It also shows how the multiplier is used to bring property assessments to the mandated level. You will note that businesses in Cook are assessed at a significantly higher than residential property. Also by applying the multiplier, the state has attempted to bring the total county-wide property assessment in Cook to 33% of the total market value.

County	Market Value	Assessed Value	Multiplier	Equalized Assessed Value
Lake – Home	\$600,000	\$200,000	1.0000	\$200,000
Lake – Business	\$600,000	\$200,000	1.0000	\$200,000
Cook – Home	\$600,000	\$60,000	2.9786	\$178,716
Cook – Business	\$600,000	\$150,000	2.9786	\$446,790

Table 2: **Effect of Multiplier**

## Equalized Assessed Valuation (EAV)

In the figure above you may have noticed that I introduced a new term, Equalized Assessed Valuation (EAV). Since assessment levels may vary from county to county, in particular from Cook, the property tax calculation you will see shortly requires that assessed values be converted to EAV as part of the property tax calculation process. So when you hear EAV, be aware that

this is the revised assessed value of the home after the state multiplier has been applied to adjust for under-assessment.

## Further Exemptions

If calculating property taxes was not complicated enough, the state legislature has created several special tax exemptions designed to reduce property taxes for specific groups (Illinois Department of Revenue, 2011). These “exempt” a portion of the EAV from the property tax calculation thereby reducing taxes for that particular property. The most common exemptions in Illinois are:

- Homestead (An exemption for owners of primary residences);
- Senior Homestead (Additional exemption for seniors); and,
- Disabled Veterans.

In addition, low income seniors who meet certain eligibility requirements qualify for a Senior Citizen Assessment Freeze. Later in this chapter, we will examine a sample property tax bill which will include some of these exemptions.

So far we have discussed several factors which are used in the property tax calculation: market value, assessed valuation, equalized assessed valuation (EAV), and exemptions. The last factor you need to understand is tax rate.

## Tax Rate

The most confusing term in the property tax formula is the tax rate which is the percentage at which property is taxed. State laws regulate tax rates. However, for most individuals other than school business officials and superintendents, what is most important to know is not how the tax rate is calculated but rather how it is applied to individual taxpayer bills. Since the imposition of the tax cap in Illinois and recent legislation, the tax rate has become a less important factor for school districts. Tax rate will be discussed further later.

## Property Tax Formula

Now that we have examined the factors that are used in the property tax calculation, we can now apply the formula. Although it is mathematically quite simple, it often appears confusing unless you understand the factors. I like to tell graduate students that **the actual math problem could easily be completed by many third graders!** What makes the formula particularly confusing is that the tax rate is applied for every one hundred dollars of EAV not total EAV. The property tax formula is:

- Individual Property Owner’s EAV/100 X Total Tax Rate = Total Property Tax Bill
- To understand this calculation, let’s consider a specific example of a typical home. Our assumptions are:

(a) Home has an EAV of \$50,000 (Market value of \$150,000) and (b) The total tax rate for all taxing bodies is \$6.00.

Here is the calculation:

*Step 1:* Take the EAV and divide it by 100. The formula says that the tax rate is applied to every \$100 of EAV not the total amount. Therefore, you must calculate how many hundreds of dollars of EAV you have.

$$\$50,000/100 = \$500$$

*Step 2:* Multiple this number by the tax rate. In reality, the property owner is paying \$6.00 in property taxes on every 100 of EAV.

$$\$500 \times \$6.00 = \$3,000$$

It is that simple! What confuses everyone is how you arrive at the tax rate and how you calculate the final EAV.

## **Understanding a Tax Bill**

Have you ever studied your own property tax bill? You have probably looked at the bottom line, compared various figures from the current to last year's but never really took time to understand it. Yet, one of the best ways to understand property taxes is to examine an actual property tax bill. The basic components of property tax bills are common in all counties. However, because Cook County is different in some respects, we will examine a sample Cook County tax bill (See Sample Cook County Tax Bill below).

To begin, you will note that this is the second installment, which is due in the fall. In the bottom right hand corner, you will find the amount paid in the first installment, \$4,480.77, and second, \$4,582.35. The total property taxes due on this residential property for the year are \$9,063.12.

## **Cook County Tax Calculation**

This bill illustrates how Cook County property taxes are billed differently from the remainder of the state. This taxpayer paid \$9,063.12 in tax year 2008. The first installment due for tax year 2009 was 55% of the previous year's total bill, \$4,984.72. Since the first installment is due earlier in Cook than other counties, the exact annual property tax is unknown at the time so 55% of the prior year's amount is billed. The second installment is \$3,776.75 which reflects the difference between the first installment and the total actual property taxes due after property tax calculations are completed. Recently, though, the law has changed.

**PAY ONLY THIS AMOUNT**  
**\$ 3,776.75**  
 BY 12/13/10 (on time)

**2009 Second Installment Proper**

Property Index Number (PIN) Volume Code Tax Year (Payable)  
 04 0000 131 25032 2009 (2010)

IF PAID LATE 12/14/10 - 01/13/11 \$ 3,833.40  
 IF PAID LATE 01/14/11 - 02/13/11 \$ 3,890.05  
 IF PAID LATE 02/14/11 - 03/13/11 \$ 3,946.70

THANK YOU FOR YOUR FIRST INSTALLMENT PAYMENT OF:  
 \$ 4,984.72 ON 02-04-10

LATE PENALTY  
 IS 1.5% PER MONTH,  
 BY STATE LAW.

PAY THIS BILL AT COOKCOUNTYTREASURER.COM OR ANY CHASE BANK.

Property location and classification for this PIN						
NORTHBROOK IL 60062 4410				Property Classification 2-78		
Taxing District	2009 Tax	2009 Rate	2009 %	Pension	2008 Tax	2008 Rate
<b>MISCELLANEOUS TAXES</b>						
North Shore Mosquito Abatement	13.84	0.008	0.16%		14.68	0.008
Metro Water Reclamation District	451.66	0.281	5.16%	25.95	462.33	0.252
Northbrook Park District	577.98	0.334	6.60%	50.18	609.10	0.332
<b>Miscellaneous Taxes Total</b>	<b>1,043.48</b>	<b>0.623</b>	<b>11.92%</b>		<b>1,086.11</b>	<b>0.582</b>
<b>SCHOOL TAXES</b>						
Oakton Community College Dist 535	242.27	0.140	2.77%	3.46	256.65	0.140
Northfield Twp High School Dist 225	2,414.89	1.395	27.55%	64.02	2,537.91	1.389
School District 28	3,267.17	1.888	37.29%	84.79	3,331.71	1.816
<b>School Taxes Total</b>	<b>6,924.33</b>	<b>3.423</b>	<b>67.61%</b>		<b>6,126.27</b>	<b>3.339</b>
<b>MUNICIPALITY/TOWNSHIP TAXES</b>						
Northbrook Library Fund	358.21	0.207	4.09%	25.95	359.59	0.196
Village of Northbrook	545.10	0.315	6.22%	41.53	648.56	0.290
Road & Bridge Northfield	53.65	0.031	0.61%		55.04	0.030
General Assistance Northfield	17.30	0.010	0.20%		16.51	0.009
Town Northfield	17.30	0.010	0.20%		16.51	0.009
<b>Municipality/Township Taxes Total</b>	<b>981.56</b>	<b>0.673</b>	<b>11.32%</b>		<b>896.21</b>	<b>0.543</b>
<b>COOK COUNTY TAXES</b>						
Cook County Forest Preserve District	84.79	0.049	0.97%	1.73	83.57	0.051
Consolidated Elections	36.34	0.021	0.41%		0.00	0.000
County of Cook	339.19	0.196	3.86%	122.86	410.94	0.224
Cook County Public Safety	197.28	0.114	2.25%		192.64	0.105
Cook County Health Facilities	145.36	0.084	1.66%		157.78	0.086
<b>Cook County Taxes Total</b>	<b>802.96</b>	<b>0.464</b>	<b>9.15%</b>		<b>854.93</b>	<b>0.466</b>
<b>(Do not pay these totals)</b>	<b>8,781.47</b>	<b>5.063</b>	<b>100.00%</b>		<b>9,063.12</b>	<b>4.940</b>

IF YOUR TAXES ARE PAID BY MORTGAGE ESCROW, BE SURE NOT TO DOUBLE PAY.

Figure 1: Sample Cook County Tax Bill

**Year in Arrears**

When you hear that property taxes are always billed a year behind, this is because they are assessed in one year, in this case 2009, and actually paid in the next, 2010. This bill provides an example of this process which often causes some confusion when trying to explain property taxes.

Adding further to possible misinterpretation is the difference between tax year and fiscal year. In the Sample Tax Bill above, the tax year is January 1 to December 31 and is different from fiscal year which is always July 1 to June 30.

## **Reassessment Practices**

The 2009 Assessed Value is \$57,283. This can remain the same from one year to the next if it is not a reassessment year. Cook County property is reassessed every three years.

In other counties, state statute requires that individual properties be reviewed every four years. However, it is common for townships in these counties to review the fair market value of properties annually against assessment levels sometimes resulting in the application of a township equalizer.

## **Taxing Districts**

The tax bill also identifies the taxing bodies legally authorized to levy property taxes. On the sample bill, both the elementary and high school districts collect the majority of property taxes. One interesting point to remember is that taxing bodies are not required to levy taxes. In non-election years, for example, no taxes are typically collected for "Consolidated Elections."

## **Tax Rates**

As mentioned earlier, tax rates are very confusing particularly since the property tax cap became law in such counties as Cook. What actually occurs is that the tax rate is calculated after the amount of property taxes a district is entitled to under law is determined and the overall EAV within the boundaries of the taxing body is established. The tax rate is then set at the level needed to generate the amount of property taxes the taxing body is requesting as long as the rate does not exceed the maximum permitted by law. If it does, then the tax rate is reduced to the legal limit and the taxing body does not receive all the property taxes requested. This is one of the reasons that school districts ask the voters to approve a tax increase through a referendum.

## **Tax Calculator**

Earlier we discussed the formula used to calculate a property owner's tax liability. In summary, the EAV of the property is divided by 100 and multiplied by the tax rate to establish the total property taxes due for the year. You can understand this process by examining the information listed under Tax Calculator on right side of the sample tax bill.

### **2008 Assessed Value**

This represents the value assigned to the property by the county assessor for the prior tax year.

### **2009 Property Value**

This line should be the projected value of the home if it was sold.

### **2009 Assessment Level**

Here is where the legal assessment level is indicated. In Cook County, this should be 16% of the actual value of the property. Note: For 2010 property taxes paid beginning in 2011, the assessment percentage was reduced to ten percent. As you will see as we study this bill, the assessed value is far below the required 16% level. In other counties, this figure is 33%.

### **2009 Assessed Value**

This figure represents the assessed value based on the county assessor's calculation for this tax year. If you simple multiple the property value, \$572,830, by 10%, you have an assessed value of \$57,283.

### **2009 State Equalization Factor**

If the Cook County Assessor had calculated the assessed value of residential property at approximately the 16% level, the multiplier would close to 1.0. However, since the state through an analysis process determined that the assessor undervalued property, the state assigned a higher "multiplier" to attempt to equalize the low assessed value. Since the state has assigned the county a multiplier of 3.3701, the property was substantially under assessed in relationship to other counties.

### **2009 Equalized Assessed Value (EAV)**

The EAV is the revised assessed value after the multiplier has been applied. To calculate the EAV, the County Clerk multiplies the assessed value, \$57,283, by the multiplier, 3.3701, for an EAV of \$193,049.

### **2009 Tax Rate and 2009 Total Tax before Exemptions**

Now that the EAV is set, the actual tax calculation can occur. The County Clerk divides the EAV, \$193,049 by 100 which equals \$1,930.49 and then multiplies this figure by the tax rate of 5.063 which yields a Tax Year 2009 (payable in 2010) bill of \$9,774.07.

### **Tax Exemption**

In Illinois, certain taxpayers are provided some property tax relief through the legislative process. This particular homeowner received a Homeowner's Exemption of \$1,012.60. Most homeowners have a Homeowners Exemption and receive a reduction in property taxes due to a reduction made in the EAV.

### **2009 Total Tax after Exemptions**

To arrive at the final property tax bill, the homeowner exemption amount is deducted from the amount listed under Property Tax before Exemptions which determines the total property taxes paid in 2010. For this property, this was \$8,761.47.

In other counties, the homeowner exemption may be stated as an amount of EAV which is deducted from the total EAV rather than a dollar amount. In any event, they both reduce the taxpayer's property taxes.

What never ceases to amaze me is just how complicated the formula appears to be. However, when you understand each of the parts, the actual calculation is quite simple. The real challenge for school administrators and school board members is to explain this process to citizens and employees in a way that they understand the calculation but also appreciate the issues and political factors which have and continue to play a role in this process over time, particularly since any major revision is not imminent.

## **Tax Collection Timeline**

School districts submit their property tax requests to the county in December when they complete their tax levy. The tax levy is the specific dollar amount in property taxes that the school district requests. We will examine further how the levy is determined when we discuss the Illinois tax cap.

Property taxes are collected twice a year and distributed to taxing bodies as they are received. School districts typically receive their first property tax payments in the spring. Since these arrive before the beginning of the school year for which they are intended, they are referred to as early taxes.

Early taxes can be a source of confusion for some school districts. For example, if your district is in the process of contract negotiations and receives \$3,000,000 in early taxes, the teachers' union may argue that the district has an additional \$3,000,000 in reserves. The school board may counter that this is not part of the carryover reserve, but only a temporary increase in the reserve because the funds are actually for the next school year.

One other confusing property tax issue is how Cook County residential spring property tax bills are calculated. School districts have to request property taxes in December before they know how much they are entitled to receive. The county clerk's office determines the exact level later in the spring. Because Cook County tax bills are distributed before the process is completed, the Cook County Clerk bills the property owner for 55% of the last year's tax. Then, in the fall after all pertinent data have been received, the actual full-year tax bill is calculated. The difference between what the property owner paid in the first installment and what is outstanding is the amount the property owner is billed for the fall installment. This is why the second half property tax bill may be higher or lower than the first. Since other counties distribute the first tax bill later than in Cook, usually in June, this is not an issue for the counties as the total property tax bill is divided equally between the two payments.

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>SUMMARY OF ALL FUNDS</b>		<b>08/15/11</b>	<b>06/30/11</b>	<b>07/01/10-06/30/11</b>	<b>2011-2012</b>		<b>Page 1</b>
	TOTAL AGENCY REVENUE	1,842,538	1,819,209	1,752,815	1,660,459	(158,750)	-8.7%
	TOTAL AGENCY EXPENSES	1,877,948	1,524,194	1,530,409	1,702,348	178,154	11.7%
	RESERVES	(35,410)	295,015	222,406	(41,889)	(336,904)	-114.2%
						-	
	Fund Balance-Beginning	653,470	653,470	602,981	948,485	295,015	45.1%
	Fiscal Year Reserves	(35,410)	295,015	222,406	(41,889)	(336,904)	-114.2%
	Fund Balance-Ending	618,060	948,485	825,387	906,596	(41,889)	-4.4%

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
	<b>SUMMARY OF OPERATING ACTIVITIES (EXCLUDING CAPITAL)</b>	08/15/11	06/30/11	07/01/10-06/30/11	2011-2012	-	Page 2
	TAXES FOR ALL FUNDS	1,007,909	1,002,430	982,672	991,328	(11,102)	-1.1%
	OTHER REVENUE (CORP, REC.)	693,052	683,446	606,810	639,131	(44,315)	-7.3%
	<b>TOTAL REVENUE FROM OPERATING ACTIVITIES</b>	<b>1,700,961</b>	<b>1,685,876</b>	<b>1,589,482</b>	<b>1,630,459</b>	<b>(55,417)</b>	<b>-3.5%</b>
	<b>TOTAL EXPENSES FROM OPERATING ACTIVITIES</b>	<b>1,311,111</b>	<b>1,340,926</b>	<b>1,345,680</b>	<b>1,399,902</b>	<b>58,976</b>	<b>4.4%</b>
	NET OPERATING RESERVES	389,851	344,950	243,802	230,557	(114,393)	-46.9%

NOTE:

The above information reflects operating activities only.

The capital project activities such as: loan proceeds, loan payments, grants, contributions, construction costs, etc. have been excluded from the report.

The estimated reserves generated next fiscal year 11-12 from operating activities including NSSRA are \$ 230556.87

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>01-CORPORATE FUND</b>							<b>Page 3</b>
0110000003010	TAXES	632,735	629,350	625,286	636,785	7,435	1.2%
0110000003070	BANK INTEREST	2,110	1,500	4,800	1,500	-	0.0%
0110000003091	NSSRA REIMBURSEMENT		-	-	6,432	6,432	
0110000003099	MISCELLANEOUS INCOME	3,005	3,005	1,500	1,500	(1,505)	-50.1%
<b>TOTAL REVENUES</b>		<b>637,849</b>	<b>633,855</b>	<b>631,587</b>	<b>646,217</b>	<b>12,362</b>	<b>2.0%</b>
0110000004008	FT SALARIES	289,829	292,000	300,316	307,350	15,350	5.3%
0110000004009	PT SALARIES	51,383	53,600	53,640	55,418	1,818	3.4%
0110000004015	HEALTH INSURANCE	57,307	57,350	58,560	60,720	3,370	5.9%
0110000004026	GAS / MILEAGE REIMBURSEMENT	7,171	7,440	7,440	7,440	-	0.0%
0110000004050	DUES & EDUCATION	12,872	14,000	16,383	16,948	2,948	21.1%
0110000004099	MISC -EXP	11,304	12,000	15,175	15,175	3,175	26.5%
0110000005022	PHONE	6,262	6,500	6,660	7,200	700	10.8%
0110000005023	DSL	1,364	1,260	1,259	1,260	-	0.0%
0110000005030	PRINTING	26,105	26,105	26,600	29,400	3,295	12.6%
0110000005040	LEGAL & PROFESSIONAL	986	2,000	3,600	3,600	1,600	80.0%
0110000005060	CONTRACTUAL	31,642	31,000	33,890	31,589	589	1.9%
0110000006010	OFFICE EQUIPMENT	4,775	4,718	4,500	8,175	3,457	73.3%
0110000006020	CAPITAL PURCHASES	2,180	2,180	2,180	-	(2,180)	-100.0%
0110000006021	OFFICE SUPPLIES	3,281	4,000	4,350	4,500	500	12.5%
0110000006025	POSTAGE	4,333	4,500	4,590	5,500	1,000	22.2%
0110000006070	SAFETY	1,504	1,700	2,010	1,675	(25)	-1.5%
<b>TOTAL EXPENSES</b>		<b>512,297</b>	<b>520,353</b>	<b>541,155</b>	<b>555,950</b>	<b>35,597</b>	<b>6.6%</b>
Total Revenue		637,849	633,855	631,587	646,217	12,362	2.0%
Total Expenses		512,297	520,353	541,155	555,950	35,597	6.8%
Fiscal Year Reserves Before Interfund Transfers		125,553	113,502	90,432	90,267	(23,235)	-20.5%
Fund Balance-Beginning		190,772	190,772	177,750	169,424	(21,348)	
Fiscal Year Reserves before Interfund Transfers		125,553	113,502	90,432	90,267	(23,235)	
Interfund Transfers		(134,850)	(134,850)	(104,850)	(84,850)	50,000	
Fund Balance-Ending		181,475	169,424	163,332	174,841	5,417	
ALLOCATIONS ASSIGNED							
Emergency Operating (25% of expenses)		128,074	130,088	135,288	138,988	8,899	
Total Allocations		128,074	130,088	135,288	138,988	8,899	
<b>ENDING UNASSIGNED FUNDS</b>		<b>53,401</b>	<b>39,336</b>	<b>28,044</b>	<b>35,853</b>	<b>(3,482)</b>	

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>03-RECREATION FUND</b>							<b>Page 4</b>
031000003010	TAXES	32,153	32,000	30,968	33,545	1,545	4.8%
0310000103060	DONATION FOR SCHOLARSHIPS	1,200	-	200	-	-	
032XXXXXX3030	RENTAL INCOME	228,644	221,000	189,950	217,657	(3,343)	-1.5%
0321020003050	CONCESSION -REVENUE	13,496	14,000	13,552	13,552	(448)	-3.2%
0321070003050	CLARKSON PARK-CONCESSIONS	1,955	1,955	500	500	(1,455)	-74.4%
032XXXXXX3050	CONCESSIONS	15,451	15,955	14,052	14,052	(1,903)	-11.9%
033028XXX3040	FITNESS CENTER	37,100	36,190	48,330	37,257	1,067	2.9%
0320000003095	REIMBURSEMENTS	10,359	10,359	-	-	(10,359)	-100.0%
033XXXXXX3020	PROGRAM REVENUE	395,182	395,437	347,977	360,733	(34,704)	-8.8%
	<b>TOTAL REVENUES</b>	<b>720,090</b>	<b>710,941</b>	<b>631,477</b>	<b>663,244</b>	<b>(47,697)</b>	<b>-7.6%</b>
<b>ADMINISTRATIVE</b>							
031000004008	FT SALARIES	51,860	51,700	51,568	55,107	3,407	6.6%
0310000104095	SCHOLARSHIPS	966	-	200	-	-	
031000004099	MISCELLANEOUS EXPENSE	5,000	5,000	-	-	(5,000)	
		57,826	56,700	51,768	55,107	(1,593)	6.6%
<b>PARKS &amp; FACILITIES</b>							
032XXXXXX4009	PT SALARIES	53,717	55,741	55,540	56,353	612	1.1%
032XXXXXX4008	FT SALARIES	34,112	34,163	34,252	37,992	3,829	11.2%
0321060004095	2008-FLOOD EXPENSES	-	-	-	-	-	
032XXXXXX502X	UTILITIES	34,861	35,925	38,069	38,146	2,221	6.2%
032XXXXXX5060	CONTRACTUAL	55,675	56,113	49,175	52,845	(3,268)	-5.8%
032XXXXXX5061	REPAIR & MAINTENANCE	68,035	79,961	69,025	80,103	142	0.2%
032XXXXXX6010	SMALL EQUIPMENT	5,701	6,259	6,276	4,975	(1,284)	-20.5%
032XXXXXX6020	EQUIPMENT	10,889	10,900	7,000	-	(10,900)	-100.0%
032XXXXXX6021	SUPPLIES	52,451	53,400	51,716	56,211	2,811	5.3%
	<b>TOTAL PARKS</b>	<b>315,442</b>	<b>332,462</b>	<b>311,053</b>	<b>326,625</b>	<b>(2,620)</b>	<b>-0.8%</b>
<b>RECREATION</b>							
033XXXXXX4009	PT SALARIES	96,081	95,833	109,400	89,958	(5,876)	-6.1%
033XXXXXX5060	CONTRACTUAL	109,115	110,304	100,203	113,140	2,836	2.6%
0330282836020	FITNESS CAP. EQUIPMENT	8,400	8,400	8,400	12,115	3,715	44.2%
033XXXXXX6021	SUPPLIES	24,802	24,841	25,473	21,829	(3,012)	-12.1%
	<b>TOTAL RECREATION</b>	<b>238,398</b>	<b>239,378</b>	<b>243,475</b>	<b>237,041</b>	<b>(2,337)</b>	<b>-1.0%</b>
	<b>TOTAL EXPENSES</b>	<b>611,666</b>	<b>628,540</b>	<b>606,296</b>	<b>618,773</b>	<b>(9,767)</b>	<b>-1.6%</b>
	Total Revenue	720,090	710,941	631,477	663,244	(47,697)	-6.7%
	Total Expenses	611,666	628,540	606,296	618,773	(9,767)	-1.6%
	<b>Fiscal Year Reserves Before Interfund Transfers</b>	<b>108,424</b>	<b>82,401</b>	<b>25,181</b>	<b>44,471</b>	<b>(37,930)</b>	<b>-46.0%</b>
	Fund Balance-Beginning	254,580	254,580	225,285	190,981	(63,599)	
	Fiscal Year Reserves before Interfund Transfers	108,424	82,401	25,181	44,471	(37,930)	
	Interfund Transfers	(146,000)	(146,000)	(71,000)	(41,001)	104,999	
	<b>Fund Balance-Ending</b>	<b>217,004</b>	<b>190,981</b>	<b>179,466</b>	<b>194,451</b>	<b>3,470</b>	
<b>ALLOCATIONS</b>							
ASSIGNED	Emergency operating (25% of expenses)	152,916	133,385	151,606	154,693	21,308	
RESTRICTED	Scholarship Fund	1,234	2,000	2,000	2,000	-	
	Total Allocations	154,150	135,385	153,606	156,693	21,308	
<b>ENDING UNASSIGNED FUNDS</b>		<b>62,899</b>	<b>55,596</b>	<b>25,860</b>	<b>37,758</b>	<b>(17,838)</b>	

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>05-NSSRA FUND</b>							<b>Page 5</b>
0510000003010	TAXES	238,435	237,150	231,290	211,205	(25,945)	-10.9%
	<b>TOTAL REVENUE</b>	<b>238,435</b>	<b>237,150</b>	<b>231,290</b>	<b>211,205</b>	<b>(25,945)</b>	<b>-10.9%</b>
0510000004008	FULL TIME SALARIES	6,526	6,500	7,003	19,264	12,764	196.4%
0510000007010	NSSRA -EXPENSE	69,377	75,000	74,927	82,258	7,258	9.7%
	<b>TOTAL EXPENSES</b>	<b>75,903</b>	<b>81,500</b>	<b>81,930</b>	<b>101,522</b>	<b>20,022</b>	<b>24.6%</b>
	Total Revenue	238,435	237,150	231,290	211,205	(25,945)	-10.9%
	Total Expenses	75,903	81,500	81,930	101,522	20,022	24.6%
	<b>Fiscal Year Reserves Before Interfund Transfers</b>	<b>162,533</b>	<b>155,650</b>	<b>149,360</b>	<b>109,683</b>	<b>(45,967)</b>	<b>-29.5%</b>
	Fund Balance-Beginning	24,780	24,780	17,278	24,726	(54)	
	Fiscal Year Reserves before Interfund Transfers	162,533	155,650	149,360	109,683	(45,967)	
	Interfund Transfers	(155,704)	(155,704)	(100,000)	(111,110)	44,594	
	<b>Fund Balance-Ending</b>	<b>31,609</b>	<b>24,726</b>	<b>66,638</b>	<b>23,299</b>	<b>(1,427)</b>	
<b>ALLOCATIONS</b>							
<b>RESTRICTED</b>							
	Emergency operating (25% of expenses)	18,976	20,375	20,483	25,381	5,006	
	Total Allocations	18,976	20,375	20,483	25,381	5,006	
<b>ENDING RESTRICTED FUNDS</b>		<b>12,633</b>	<b>4,351</b>	<b>46,155</b>	<b>(2,082)</b>	<b>(6,433)</b>	

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>07-AUDIT FUND</b>							<b>Page 6</b>
0710000003010	TAXES	8,236	8,190	7,911	8,766	576	7.0%
0710000005040	LEGAL & PROFESSIONAL	8,000	8,000	8,400	8,400	400	5.0%
	Total Revenue	8,236	8,190	7,911	8,766	576	7.0%
	Total Expenses	8,000	8,000	8,400	8,400	400	5.0%
	Fiscal Year Reserves Before Interfund Transfers	236	190	(489)	366	176	
	Fund Balance-Beginning	3,486	3,486	437	3,676	190	
	Fiscal Year Reserves before Interfund Transfers	236	190	(488)	366	176	
	Interfund Transfers	-	-	(1)	-	-	
	Fund Balance-Ending	3,722	3,676	(51)	4,042	366	
ALLOCATIONS						-	
RESTRICTED	Emergency operating (25% Expenses)	2,000	2,100	2,100	2,100	-	
						-	
<b>ENDING RESTRICTED FUNDS</b>		<b>1,722</b>	<b>1,576</b>	<b>(2,151)</b>	<b>1,942</b>	366	

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>09-LIABILITY FUND</b>							<b>Page 7</b>
0910000003010	TAXES	25,334	25,190	24,108	26,450	1,260	5.0%
0910000004008	FT SALARIES	2,624	2,580	2,499	2,779	199	7.7%
0910000007020	LIABILITY INSURANCE	22,023	22,025	21,016	25,457	3,432	15.6%
0990000009991	TRANSFER IN TO LIABILITY	-	-	-	-	-	
	<b>TOTAL EXPENSES</b>	<b>24,647</b>	<b>24,605</b>	<b>23,515</b>	<b>28,236</b>	<b>3,631</b>	<b>14.8%</b>
	Total Revenue	25,334	25,190	24,108	26,450	1,260	5.0%
	Total Expenses	24,647	24,605	23,515	28,236	3,631	14.8%
	Fiscal Year Reserves Before Interfund Transfers	687	585	593	(1,786)	(2,371)	-405.3%
	Fund Balance-Beginning	10,186	10,186	10,007	10,771	585	
	Fiscal Year Reserves before Interfund Transfers	687	585	593	(1,786)	(2,371)	
	Interfund Transfers	-	-	-	-	-	
	<b>Fund Balance-Ending</b>	<b>10,873</b>	<b>10,771</b>	<b>10,600</b>	<b>8,985</b>	<b>(1,786)</b>	
ALLOCATIONS							
RESTRICTED	Emergency operating (25% Expenses)	6,162	6,151	5,879	7,059	908	
	Total Allocations	6,162	6,151	5,879	7,059	908	
<b>ENDING RESTRICTED FUNDS</b>		<b>4,712</b>	<b>4,620</b>	<b>4,721</b>	<b>1,926</b>	<b>(2,694)</b>	

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>11-SOCIAL SECURITY FUND</b>							<b>Page 8</b>
1110000003010	TAXES	30,235	30,000	23,908	32,000	2,000	6.7%
						-	
1110000004011	WITHOLDING	42,293	40,000	46,456	46,719	6,719	16.8%
						-	
	Total Revenue	30,235	30,000	23,908	32,000	2,000	6.7%
	Total Expenses	42,293	40,000	46,456	46,719	6,719	16.8%
	Fiscal Year Reserves Before Interfund Transfers	(12,058)	(10,000)	(22,548)	(14,719)	(4,719)	47.2%
	Fund Balance-Beginning	22,908	22,908	26,035	12,908	(10,000)	
	Fiscal Year Reserves before Interfund Transfers	(12,058)	(10,000)	(22,548)	(14,719)	(4,719)	
	Interfund Transfers	-	-	-	-	-	
	Fund Balance-Ending	10,850	12,908	3,487	(1,811)	(14,719)	
ALLOCATIONS						-	
RESTRICTED	Emergency operating (25% Expenses)	10,573	10,000	11,615	11,680	1,680	
						-	
	Total Allocations	10,573	10,000	11,615	11,680	1,680	
<b>ENDING RESTRICTED FUNDS</b>		<b>277</b>	<b>2,908</b>	<b>(8,128)</b>	<b>(13,491)</b>	<b>(16,399)</b>	

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>13-IMRF FUND</b>							<b>Page 9</b>
1310000003010	TAXES	40,781	40,550	39,201	42,577	2,027	5.0%
1310000004012	IMRF-EMPLOYER	36,306	37,928	37,928	40,302	2,374	6.3%
	Total Revenue	40,781	40,550	39,201	42,577	2,027	5.0%
	Total Expenses	36,306	37,928	37,928	40,302	2,374	6.3%
	Fiscal Year Reserves Before Interfund Transfers	4,475	2,622	1,273	2,275	(347)	-13.2%
	Fund Balance-Beginning	12,843	12,843	11,607	15,465	2,622	
	Fiscal Year Reserves before Interfund Transfers	4,475	2,622	1,273	2,275	(347)	
	Interfund Transfers	-	-	1	-	-	
	Fund Balance-Ending	17,318	15,465	12,880	17,740	2,275	
ALLOCATIONS							
RESTRICTED	Emergency operating (25% Expenses)	9,076	9,482	9,635	10,076	594	
	TOTAL ALLOCATIONS	9,076	9,482	9,635	10,076	594	
<b>ENDING RESTRICTED FUNDS</b>		<b>8,242</b>	<b>5,983</b>	<b>3,245</b>	<b>7,665</b>	1,682	

**Northfield Park District  
2011-2012 Budget Report (Revised 9/01/11)**

AccountNum	AccountDesc	FYTD Actual 2010-2011	Current Year End Projections 2010-2011	Current Year Budget 2010-2011	Next Year Budget 2011-2012	Variance Current Year Projection vs Next Year Budget	
<b>15-CAPITAL PROJECTS FUND</b>							Page 10
1520009503060	FOUNDATION CONTRIBUTIONS	-	-	-	-	0	
WILLOW PARK PROJECT CONSTRUCTION 2007							
1521069143060	NP FOUNDATION CONTRIBUTIONS	-	-	30,000	30,000	30,000	
1521069143062	KWBA-CONTRIBUTIONS	58,243	50,000	50,000	-	(50,000)	-100.0%
1521069143063	TREVIAN SOCCER-CONTRIBUTION	83,333	83,333	83,333	-	(83,333)	-100.0%
<b>TOTAL REVENUES</b>		<b>141,577</b>	<b>133,333</b>	<b>163,333</b>	<b>30,000</b>	<b>(103,333)</b>	<b>-77.5%</b>
1521069147090	LOAN REPAYMENT-1.4k	485,767	150,885	150,885	156,265	-	0.0%
<b>WILLOW PARK PROJECT EXPENSES</b>		<b>485,767</b>	<b>150,885</b>	<b>150,885</b>	<b>156,265</b>	<b>-</b>	<b>0.0%</b>
Page 11							
OTHER CAP. PROJECTS/PURCHASES							
1520000006020	PARKS GEN. CAPITAL PURCHASES	-	-	1	52,000	52,000	
1521050006020	COMMUNITY CTR CAP. PURCHASES	-	-	-	26,800	26,800	
1521060006020	WILLOW PARK CAP PURCHASES	8,739	-	-	-	-	
1521070006020	CLARKSON PARK PURCHASES	-	-	-	20,000	20,000	
1521080006020	FOX MEADOW PURCHASES	1,800	1,800	3,260	17,548	15,748	874.9%
1520000007091	100k EQUIPMENT LOAN	62,199	22,250	22,250	21,500	(750)	-3.4%
1521050007090	250K COMM. CTR LOAN	8,333	8,333	8,333	8,333	-	0.0%
<b>OTHER CAPITAL EXPENSES</b>		<b>81,071</b>	<b>32,383</b>	<b>33,844</b>	<b>146,181</b>	<b>113,798</b>	<b>871.5%</b>
CAPITAL FUND	Total Revenue	141,577	133,333	163,333	30,000	(103,333)	-77.5%
CONTINUED	Total Expenses	566,838	183,268	184,729	302,446	119,178	65.0%
<b>Fiscal Year Reserves Before Interfund Transfers</b>		<b>(425,261)</b>	<b>(49,935)</b>	<b>(21,396)</b>	<b>(272,446)</b>	<b>(222,511)</b>	<b>445.6%</b>
1521069149993	TRANS. FROM NSSRA	155,704	155,704	100,000	111,110	(44,594)	
1521069149992	TRANS. FROM CORPORATE	134,850	134,850	104,850	84,850	(50,000)	-37.1%
1521069149991	TRANS. FROM RECREATION	146,000	146,000	71,000	41,000	(105,000)	-71.9%
<b>TOTAL TRANSFERS</b>		<b>436,554</b>	<b>436,554</b>	<b>275,850</b>	<b>236,960</b>	<b>(199,594)</b>	<b>-45.7%</b>
Fund Balance-Beginning		133,915	133,915	131,581	520,534	386,619	
Fiscal Year Reserves before Interfund Transfers		(425,261)	(49,935)	(21,396)	(272,446)	(222,511)	
Interfund Transfers		436,554	436,554	275,850	236,960	(199,594)	
<b>Fund Balance-Ending</b>		<b>145,208</b>	<b>520,534</b>	<b>386,035</b>	<b>485,048</b>	<b>(35,486)</b>	
ALLOCATIONS							
ASSIGNED	Community Center Loan due to Village of NFLD	52,000	52,000	52,000	58,500	6,500	
ASSIGNED	Fox Meadow Wetlands Maintenance	26,385	26,385	26,385	27,385	1,000	
RESTRICTED	NSSRA Transfers to Capital Projects	155,704	155,704	100,000	111,110	(44,594)	
UNRESTRICTED-ASSI	Other Capital Projects	(88,881)	286,445	207,650	288,053	1,608	
<b>Total Allocations</b>		<b>145,208</b>	<b>520,534</b>	<b>386,035</b>	<b>485,048</b>	<b>(35,486)</b>	
<b>ENDING ASSIGNED FUNDS</b>			-	-	-	-	

NORTHFIELD PARK DISTRICT  
 COMBINED BUDGET AND APPROPRIATIONS ORDINANCE #09-26-11-01  
 JULY 1, 2011-JUNE 30, 2012

AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAID ALL NECESSARY EXPENSES AND LIABILITIES OF THE NORTHFIELD PARK DISTRICT, NORTHFIELD, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JULY 1, 2011 AND ENDING JUNE 30, 2012, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE.

WHEREAS, The Board of Park Commissioners of the Northfield Park District, Cook County, Illinois, caused to be prepared in tentative form, a combined budget and appropriation Ordinance and the secretary of this board has made the same conveniently available to public inspection for at least 30 days prior to action thereon, and

WHEREAS, a public hearing was held as to such budget and appropriation ordinance on the 25th day of July 2011 and notice of said hearing was given by publication at least one week prior there to as required by law and all other legal requirements have been complied with,

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE NORTHFIELD PARK DISTRICT, COOK COUNTY, ILLINOIS AS FOLLOWS:

Section 1. That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the corporate purposes of the Northfield Park District, Cook County, Illinois to defray all necessary expenses and liabilities of said District, as specified in section 2 for the fiscal year.

SECTION 2. THE AMOUNTS BUDGETED AND APPROPRIATED FOR EACH PURPOSE ARE AS FOLLOWS:

	BUDGETED	APPROPRIATED
<b>I. CORPORATE FUND</b>		
<b>A. General &amp; Administrative</b>		
Salaries & Wages	362,768	453,460
Contractual Services	73,049	91,311
Equipment & Supplies	12,675	15,844
Medical Insurance	60,720	75,900
Miscellaneous Expenses	46,738	58,423
	\$ 555,950.00	\$ 694,937.50
<b>B. Capital Improvements</b>		
Rec Center	8,333	10,416
Equipment purchases and other	98,800	123,500
Fox Meadow	17,548	21,935
Debt Certificates	177,765	222,206
	\$ 302,446.00	\$ 378,057.50
<b>TOTAL FOR CORPORATE FUND:</b>	<b>\$ 858,396.00</b>	<b>\$ 1,072,995.00</b>

<b>II.</b>	<b>RECREATION FUND</b>		
	Salaries & Wages	239,410	299,262
	Contractual Services	204,131	255,163
	Repairs	80,103	100,129
	Equipment & Supplies	95,130	118,913
	<b>TOTAL FOR RECREATION FUND:</b>	<b>\$ 618,773.09</b>	<b>\$ 773,466.36</b>
<b>III.</b>	<b>HANDICAPPED FUND</b>	<b>\$ 101,522.00</b>	<b>\$ 126,902.50</b>
<b>IV.</b>	<b>LIABILITY INSURANCE FUND</b>	<b>\$ 28,236.04</b>	<b>\$ 35,295.05</b>
<b>V.</b>	<b>AUDITING</b>	<b>\$ 8,400.00</b>	<b>\$ 10,500.00</b>
<b>VI.</b>	<b>SOCIAL SECURITY</b>	<b>\$ 46,719.00</b>	<b>\$ 58,398.75</b>
<b>VII.</b>	<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>	<b>\$ 40,302.00</b>	<b>\$ 50,377.50</b>
<b>VII.</b>	<b>CAPITAL FUND</b>		
	<b>TOTAL FOR ALL FUNDS:</b>	<b>\$ 1,702,348.13</b>	<b>\$ 2,127,935.16</b>

Section 3. Pursuant to law, the following determinations have been and are hereby

Made a part hereof:

A	Estimated cash on hand at the beginning of the fiscal year is	\$799,391
B	Estimated cash expected to be received during the fiscal year from all sources is	\$1,467,433
C	Estimated expenditures contemplated for the fiscal year are	\$1,689,079
D	Estimated cash expected to be on hand at the end of the fiscal year is	\$577,745

Section 4. All unexpended balances of the appropriations for the fiscal year ending, June 30, 2012 and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other item provided in this Ordinance, pursuant to Law.

Section 5. This ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning July 1, 2011 and ending June 30, 2012, or any other fiscal year.

Section 6. This ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of the Ordinance shall be filed with County Clerk of Cook County, Illinois, together with certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, with thirty (30) days after its passage and approval, as provided by law.





STATE OF ILLINOIS) S.S.  
COUNTY OF COOK )

**SECRETARY’S CERTIFICATE**

I, George Alexoff, do hereby certify that I am Secretary of the Board of Park Commissioners of the Northfield Park District, Cook County, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE NORTHFIELD PARK DISTRICT, NORTHFIELD, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JULY 1, 2011 AND ENDING JUNE 30, 2012 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all news media requesting such notice, that an agenda for said meeting was posted at the location at which said meeting was held and at the principal office of the board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code and with all the procedural rules of the Board.

IN WITNESS WHEREOF, I here unto affix my official signature and the Seal of said Park District at Northfield, Illinois, this 26th day of September 2011.

(Seal)

\_\_\_\_\_  
George Alexoff, Secretary  
Board of Park Commissioners  
Northfield Park District

To: Park Board of Commissioners  
From: George Alexoff  
Subject: Monthly Informational Items  
Date: September 23, 2011

**Northfield Community Golf Outing**

The event is scheduled for Thursday, October 13<sup>th</sup> at the Winnetka Golf Club. Sponsors and Golfers have been coming in.

**Clarkson Park Theft**

At last month's meeting staff reported that Clarkson Park had been broken into and that the amplifier had been stolen. Staff was notified the week of September 5<sup>th</sup> that two juveniles were caught and the amplifier was recovered. Based on the severity of the theft staff placed a no trespassing notice to the juveniles involved for the period of one year. The ban included all district parks and facilities. This is the first time that a felony has been committed on district property in over 10 years.

**Northfield Parks Foundation**

Staff has been in contact with the Northfield Parks Foundation President, Kirk Bennett and will be meeting in the next few weeks to discuss the foundation.

## WILLOW ROAD UPDATE

To: Park Board of Commissioners  
From: George Alexoff  
Subject: Willow Road  
Date: September 23, 2011

**CAG Meeting Update**

Commissioner O`Grady will provide the board an update from the last CAG meeting. The next meeting is tentatively scheduled for November 17<sup>th</sup>.

**Village T&T Update**

Commissioner Peterson will provide a verbal update at the meeting.

## CONSENT AGENDA

**NORTHFIELD PARK DISTRICT  
REGULAR BOARD MEETING  
MONDAY, AUGUST 22, 2011  
NORTHFIELD COMMUNITY CENTER  
BOARD ROOM 6:30 P.M.**

Commissioner Coyle called the meeting to order at 6:30 p.m. and a roll call was taken.

Present: Commissioners – Coyle, Trimble, Koress, Spaan, O’Grady

Also present: Staff members –Alexoff, Guillen, Sweeney

Absent: Commissioners - Klein, Peterson, and Treasurer Morrell

**APPROVAL/ADDITIONS TO AGENDA**

None

**AUDIENCE COMMENTS**

None

**CORRESPONDENCE**

Freedom of Information Act Request - Staff has responded to a FOIA request about contracts in place or proposed in regards to rented or leased fields at Willow and Fox Meadow.

**DIRECTOR’S REPORT**

**a. Camp Survey**

48 out of 305 responses were received. Staff has summarized the responses and answered questions related to the camp.

**b. Informational Items**

- Northfield Community Scramble will take place on Thursday, October 13<sup>th</sup>.
- NSSRF Annual Swing Golf Outing will be on Thursday, September 22 at Sportsman’s Golf Club in Northbrook. Tee-Off is at 8:30 a.m.

**WILLOW ROAD UPDATE**

Pedestrian Crossing Options were discussed at the meeting. Board members felt that it is premature to try to figure out what would work in the best interest, if the number of lanes is not known. The overpass option did not appeal to anyone. The Board is frustrated with the long Willow Road process.

**CONSENT AGENDA**

**a. Approval of Board Meeting Minutes 7/25/11**

**b. Approval of Cash Expenditures for month of July, 2011**

Commissioner Trimble made a motion to approve the Consent Agenda.  
Commissioner Spaan seconded the motion. A roll call vote was taken.

**Voting Aye: Commissioners: Coyle, Trimble, Koress, Spaan, O’Grady.**

**Voting Nay: Commissioners: None**

**Absent: Commissioners: Klein, Peterson**

**Abstain: Commissioners: None**

**MOTION PASSED**

## **AGENCY REPORTS**

### **a. Finance**

### **b. Recreation, Park Grounds and Facilities**

- Gym rentals have been secured for the upcoming season.
- Extended week of camp went really well
- AYSO will be using the Fox Meadow Field from 9:00-11:00
- Scoreboards are getting installed
- State Fair will take place on September 10<sup>th</sup>.
- The roof restoration and painting are complete, and both turned out great.
- The stereo amplifier was stolen; a police report has been filed. Staff is looking for measures to add additional security to park district property.
- Community Center gym floor was re-coated in house by staff.
- New office carpet has been installed.

## **EXECUTIVE SESSION**

Commissioner Trimble made a motion at 7:26 p.m. to enter Executive Session for The Purchase of Real Property [5 ILCS 120/2(c)(5)c )(1). The motion was seconded by Commissioner O’Grady. A roll call was taken.

**Voting Aye: Commissioners: Coyle, Trimble, Koress, Spaan, O’Grady.**

**Voting Nay: Commissioners: None**

**Absent: Commissioners: Klein, Peterson**

**Abstain: Commissioners: None**

## **MOTION PASSED**

Commissioner Coyle made a motion to adjourn the Executive session at 7:50 p.m. and was seconded by Commissioner Koress.

**Voting Aye: Commissioners: Coyle, Trimble, Koress, Spaan, O’Grady.**

**Voting Nay: Commissioners: None**

**Absent: Commissioners: Klein, Peterson**

**Abstain: Commissioners: None**

## **MOTION PASSED**

No action is needed from the executive session.

## **ADJOURNMENT**

Commissioner Trimble made a motion to adjourn the regular board meeting at 7:51 p.m. The motion was seconded by Commissioner Spaan.

**Voting Aye: Commissioners: Coyle, Trimble, Koress, Spaan, O’Grady.**

**Voting Nay: Commissioners: None**

**Absent: Commissioners: Klein, Peterson**

**Abstain: Commissioners: None**

## **MOTION PASSED**

## AGENCY REPORTS

Northfield Park District  
Revenue and Expense Report  
For the Month Ending  
Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year to Date Budget	Annual Budget	Variance YTD Actual vs Fiscal YTD Budget	Fiscal YTD
<b>ALL FUNDS</b>									
	TOTAL AGENCY REVENUE	42,278	35,399	311,235	449,888	274,980	1,660,459	36,255	13.2%
	TOTAL AGENCY EXPENSES	135,445	151,389	293,755	323,600	328,066	1,702,348	(34,311)	-10.5%
	RESERVES	(93,167)	(115,990)	17,480	126,288	(53,086)	(41,889)	70,566	-132.9%
	Fund Balance-Beginning			618,057		948,485	948,485		
	Fiscal Year Reserves			17,480		(53,086)	(41,889)		
	Fund Balance-Ending			635,537		895,399	906,596		

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Northfield Park District  
Revenue and Expense Report  
For the Month Ending  
Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior Year to Date Actual	Year Fiscal to Date Budget	Annual Budget	Variance YTD Actual vs Fiscal YTD Budget	
<b>01-CORPORATE FUND</b>									
0110000003010	TAXES	6,413	-	9,711	3,238	3,300	636,785	6,411	194.3%
0110000003070	BANK INTEREST	159	94	159	-	188	1,500	(29)	-15.3%
0110000003091	NSSRA REIMBURSEMENT	-	-	-	0	-	6,432	-	
0110000003099	MISCELLANEOUS INCOME	795	-	795	-	-	1,500	795	
	<b>TOTAL REVENUES</b>	<b>7,367</b>	<b>94</b>	<b>10,665</b>	<b>3,238</b>	<b>3,488</b>	<b>646,217</b>	<b>7,177</b>	<b>205.8%</b>
0110000004008	FT SALARIES	19,279	21,166	35,602	37,291	36,197	307,350	(595)	-1.6%
0110000004009	PT SALARIES	4,144	4,130	7,376	6,855	7,365	55,418	11	0.1%
0110000004015	HEALTH INSURANCE	4,817	4,820	9,634	9,861	9,640	60,720	(6)	-0.1%
0110000004026	GAS / MILEAGE REIMBURSEMENT	580	580	1,160	1,160	1,160	7,440	-	0.0%
0110000004050	DUES & EDUCATION	655	1,469	872	1,110	1,469	16,948	(597)	-40.6%
0110000004099	MISC -EXP	321	737	636	761	1,474	15,175	(838)	-56.9%
0110000005022	PHONE	499	600	1,072	915	1,200	7,200	(128)	-10.7%
0110000005023	DSL	105	105	210	315	210	1,260	(0)	0.0%
0110000005030	PRINTING	7,955	8,500	7,955	8,175	8,500	29,400	(545)	-6.4%
0110000005040	LEGAL & PROFESSIONAL	-	563	-	20	563	3,600	(563)	-100.0%
0110000005060	CONTRACTUAL	2,349	2,144	3,624	1,660	4,288	31,589	(664)	-15.5%
0110000006010	OFFICE EQUIPMENT	1,318	-	1,318	-	-	8,175	1,318	#DIV/0!
0110000006020	CAPITAL PURCHASES	-	-	-	-	-	-	-	
0110000006021	OFFICE SUPPLIES	183	349	442	410	698	4,500	(256)	-36.7%
0110000006025	POSTAGE	-	285	2,000	1,200	1,522	5,500	478	31.4%
0110000006070	SAFETY	42	150	402	400	300	1,675	102	
0121059137060	DEBT REPAYMENT	-	-	-	-	-	-	-	
	<b>TOTAL EXPENSES</b>	<b>42,247</b>	<b>45,598</b>	<b>72,302</b>	<b>70,134</b>	<b>74,586</b>	<b>555,950</b>	<b>(2,284)</b>	<b>-3.1%</b>
	<b>TOTAL FUND REVENUES</b>	<b>7,367</b>	<b>94</b>	<b>10,665</b>	<b>3,238</b>	<b>3,488</b>	<b>646,217</b>	<b>7,177</b>	<b>205.8%</b>
	<b>TOTAL FUND EXPENSES</b>	<b>42,247</b>	<b>45,598</b>	<b>72,302</b>	<b>70,134</b>	<b>74,586</b>	<b>555,950</b>	<b>(2,284)</b>	<b>-3.1%</b>
	<b>RESERVES</b>	<b>(34,880)</b>	<b>(45,504)</b>	<b>(61,637)</b>	<b>(66,895)</b>	<b>(71,098)</b>	<b>90,267</b>	<b>9,461</b>	<b>-13.3%</b>
0190000009992	TRANSFER OUT	-	-	-	-	-	84,850	-	
100000009000	Fund Balance-Beginning			181,475		169,424	169,424		
	Fiscal Year Reserves			(61,637)		(71,098)	5,417		
	Fund Balance-Ending			119,837		98,326	174,841		

Northfield Park District  
Revenue and Expense Report  
For the Month Ending  
Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior Year to Date Actual	Fiscal Year to Date Budget	Annual Budget	Variance YTD Actual vs Fiscal YTD Budget	
<b>03-RECREATION</b>									
<b>FUND</b>									
0310000003010	TAXES	213	-	339	156	126	33,545	213	169.0%
0310000103060	DONATIONS	-	-	-	200	-	-	-	
032XXXXXX3030	RENTAL INCOME	11,581	17,084	18,041	23,590	22,595	217,657	(4,554)	-20.2%
032XXXXXX3050	CONCESSIONS	452	2,033	2,226	2,092	3,524	14,052	(1,297)	-36.8%
032028XXX3040	FITNESS CENTER	2,457	2,374	3,790	4,974	3,353	37,257	437	13.0%
0320000003095	REIMBURSEMENTS	-	-	-	8,698	-	-	-	
033XXXXXX3020	PROGRAM REVENUE	17,962	13,814	272,590	271,966	240,557	360,733	32,033	13.3%
	<b>TOTAL REVENUES</b>	<b>32,665</b>	<b>35,305</b>	<b>296,987</b>	<b>311,675</b>	<b>270,154</b>	<b>663,244</b>	<b>26,832</b>	<b>9.9%</b>
<b>ADMINISTRATIVE</b>									
0310000004008	FT SALARIES	3,924	4,014	6,866	6,738	6,955	55,107	(89)	-1.3%
0310000104095	SCHOLARSHIPS	-	-	50	-	-	-	50	
0310000004099	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	
	<b>TOTAL ADMINISTRATIVE</b>	<b>3,924</b>	<b>4,014</b>	<b>6,916</b>	<b>6,738</b>	<b>6,955</b>	<b>55,107</b>	<b>(39)</b>	<b>-0.6%</b>
<b>PARKS &amp; FACILITIES</b>									
032XXXXXX4008	FT SALARIES	2,637	2,637	4,614	4,522	4,614	37,992	0	0.0%
032XXXXXX4009	PT SALARIES	5,010	5,731	8,920	8,585	11,487	56,353	(2,567)	-22.3%
032XXXXXX502X	UTILITIES	2,417	3,055	4,348	5,158	7,023	38,146	(2,675)	-38.1%
032XXXXXX5060	CONTRACTUAL	849	3,273	2,181	15,060	6,552	52,845	(4,371)	-66.7%
032XXXXXX5061	REPAIR & MAINTENANCE	12,186	10,788	17,020	21,218	19,439	80,103	(2,419)	-12.4%
032XXXXXX6010	SMALL EQUIPMENT	1,292	900	1,621	1,311	900	4,975	721	
032XXXXXX6020	CAPITAL PURCHASES	-	-	-	-	-	-	-	#DIV/0!
032XXXXXX6021	SUPPLIES	4,930	8,786	11,209	10,596	12,097	56,211	(888)	-7.3%
	<b>TOTAL PARKS</b>	<b>29,321</b>	<b>35,170</b>	<b>49,913</b>	<b>66,451</b>	<b>62,113</b>	<b>326,625</b>	<b>(12,200)</b>	<b>-19.6%</b>
<b>RECREATION</b>									
033XXXXXX4009	PT SALARIES	13,471	11,066	43,307	45,910	45,130	89,958	(1,824)	-4.0%
033XXXXXX5060	CONTRACTUAL	32,270	26,649	66,651	68,479	68,419	113,140	(1,768)	-2.6%
0330282836010	SMALL EQUIPMENT-OTHER	-	-	-	-	-	-	-	
0330282836020	CAPITAL EQUIPMENT-FITNESS	-	12,115	-	8,400	12,115	12,115	(12,115)	-100.0%
033XXXXXX6021	SUPPLIES	1,641	2,441	10,588	13,048	12,594	21,829	(2,006)	-15.9%
	<b>TOTAL RECREATION</b>	<b>47,383</b>	<b>52,271</b>	<b>120,546</b>	<b>135,837</b>	<b>138,258</b>	<b>237,041</b>	<b>(17,713)</b>	<b>-12.8%</b>
	<b>TOTAL EXPENSES</b>	<b>80,627</b>	<b>91,455</b>	<b>177,375</b>	<b>209,026</b>	<b>207,326</b>	<b>618,773</b>	<b>(29,951)</b>	<b>-14.4%</b>
	<b>RESERVES</b>	<b>(47,962)</b>	<b>(56,150)</b>	<b>119,611</b>	<b>102,649</b>	<b>62,828</b>	<b>44,471</b>	<b>56,783</b>	<b>90.4%</b>
0390000009992	TRANSFER OUT TO CAPITAL	-	-	-	-	-	41,001	-	
	<b>Fund Balance-Beginning</b>			<b>217,004</b>		<b>190,981</b>	190,981		
	<b>Fiscal Year Reserves</b>			<b>119,611</b>		<b>62,828</b>	3,470		
	<b>Fund Balance-Ending</b>			<b>336,616</b>		<b>253,809</b>	194,451		

Northfield Park District  
 Revenue and Expense Report  
 For the Month Ending  
 Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year to Date Actual	Fiscal Year to Date Budget	Annual Budget	Variance YTD Actual vs Fiscal YTD Budget	
<b>05-NSSRA FUND</b>				-						<i>Page 4</i>
0510000003010	TAXES	1,555	-	2,464		1,162	909	211,205	1,555	171.0%
	TOTAL REVENUE	1,555	-	2,464		1,162	909	211,205	1,555	171.0%
0510000004008	FULL TIME SALARIES	2,255	1,408	2,622		919	2,461	19,264	161	6.5%
0510000007010	NSSRA -EXPENSE	-	4,000	22,334		27,217	26,500	82,258	(4,166)	-15.7%
	TOTAL EXPENSES	2,255	5,408	24,956		28,136	28,961	101,522	(4,005)	-13.8%
	TOTAL FUND REVENUE	1,555	-	2,464		1,162	909	211,205	1,555	171.0%
	TOTAL FUND EXPENSES	2,255	5,408	24,956		28,136	28,961	101,522	(4,005)	-13.8%
	RESERVES	(700)	(5,408)	(22,492)		(26,973)	(28,052)	109,683	5,560	-19.8%
0590000009992	TRANSFER OUT FROM NSSRA	-	-	-		-	-	111,110	-	
	Fund Balance-Beginning			31,606			24,726	24,726		
	Fiscal Year Reserves			(22,492)			(28,052)	(1,427)		
	Fund Balance-Ending			9,114			(3,326)	23,299		

Northfield Park District  
Revenue and Expense Report  
For the Month Ending  
Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior Year to Date Actual	Year Fiscal to Date Budget	Year Annual Budget	Variance YTD Actual vs Fiscal YTD Budget	
<b>07-AUDIT FUND</b>									<i>Page 5</i>
0710000003010	TAXES	55	-	88	40	33	8,766	55	166.6%
0710000005040	LEGAL & PROFESSIONAL	-	-	-	-	-	8,400	-	
	TOTAL FUND REVENUE	55	-	88	40	33	8,766	55	166.6%
	TOTAL FUND EXPENSE	-	-	-	-	-	8,400	-	
	RESERVES	55	-	88	40	33	366	55	166.6%
	TRANSFER IN								
	Fund Balance-Beginning			3,722		3,676	3,676		
	Fiscal Year Reserves			88		33	366		
	Fund Balance-Ending			3,810		3,709	4,042		

Northfield Park District  
 Revenue and Expense Report  
 For the Month Ending  
 Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior Year to Date Actual	Fiscal Year to Date Budget	Annual Budget	Variance YTD Actual vs Fiscal YTD Budget	
<b>09-LIABILITY FUND</b>									
0910000003010	TAXES	168	-	267	121	100	26,450	167	167.3%
0910000004008	FT SALARIES	185	204	324	363	343	2,779	(19)	-5.4%
0910000007020	LIABILITY INSURANCE	2,021	2,062	4,042	3,405	4,125	25,457	(83)	-2.0%
	TOTAL EXPENSES	2,206	2,266	4,366	3,769	4,468	28,236	(102)	-2.3%
	TOTAL FUND REVENUE	168	-	267	121	100	26,450	167	167.3%
	TOTAL FUND EXPENSE	2,206	2,266	4,366	3,769	4,468	28,236	(102)	-2.3%
	RESERVES	(2,039)	(2,266)	(4,099)	(3,647)	(4,368)	(1,786)	269	-6.2%
	TRANSFER IN				3,000				
	Fund Balance-Beginning			10,874		10,771	10,771		
	Fiscal Year Reserves			(4,099)		(4,368)	(1,786)		
	Fund Balance-Ending			6,775		6,403	8,985		

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Northfield Park District  
Revenue and Expense Report  
For the Month Ending  
Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior Year to Date Actual	Year Fiscal to Date Budget	Annual Budget	Variance YTD Actual vs Fiscal YTD Budget	
<b>11-SOCIAL SECURITY FUND</b>									
1110000003010	TAXES	199	-	335	121	136	32,000	199	146.0%
1110000004011	WITHOLDING	3,861	3,851	7,801	7,854	7,851	46,719	(50)	-0.6%
	TOTAL FUND REVENUE	199	-	335	121	136	32,000	199	146.0%
	TOTAL FUND EXPENSE	3,861	3,851	7,801	7,854	7,851	46,719	(50)	-0.6%
	RESERVES	(3,663)	(3,851)	(7,466)	(7,733)	(7,715)	(14,719)	249	-3.2%
1190000009991	TRANSFER IN TO SOCIAL SECURITY	-	-	-	57,000	-	-	-	
	Fund Balance-Beginning			10,851		12,908	12,908		
	Fiscal Year Reserves			(7,466)		(7,715)	(14,719)		
	Fund Balance-Ending			3,384		5,193	(1,811)		

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Northfield Park District  
Revenue and Expense Report  
For the Month Ending  
Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year to Date Actual	Fiscal Year to Date Budget	Annual Budget	Variance YTD Actual vs Fiscal YTD Budget	
<b>13-IMRF FUND</b>										
1310000003010	TAXES	270	-	430		197	160	42,577	270	168.9%
1310000004012	IMRF-EMPLOYER	2,725	2,811	4,770		4,682	4,874	40,302	(104)	-2.1%
	TOTAL FUND REVENUE	270	-	430		197	160	42,577	270	168.9%
	TOTAL FUND EXPENSES	2,725	2,811	4,770		4,682	4,874	40,302	(104)	-2.1%
	RESERVES	(2,456)	(2,811)	(4,339)		(4,485)	(4,714)	2,275	375	-7.9%
1390000009991	TX FROM CORP			-		20,000				
	Fund Balance-Beginning			17,318			15,465	15,465		
	Fiscal Year Reserves			(4,339)			(4,714)	2,275		
	Fund Balance-Ending			12,978			10,751	17,740		

Northfield Park District  
Revenue and Expense Report  
For the Month Ending  
Aug 2011

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior Year to Date Actual	Fiscal Year to Date Budget	Annual Budget	Variance YTD Actual vs Fiscal YTD Budget
<b>15-CAPITAL PROJECTS FUND</b>								
1520009503060	FOUNDATION CONTRIBUTIONS	-	-	-	-	-	-	-
1521069143060	NP FOUNDATION CONTRIBUTIONS	-	-	-	-	-	30,000	-
1521069143062	KWBA-CONTRIBUTIONS	-	-	-	49,999	-	-	-
1521069143063	TREVIAN SOCCER-CONTRIBUTION	-	-	-	83,333	-	-	-
	<b>TOTAL REVENUES</b>	-	-	-	133,333	-	30,000	-
<b>OTHER CAP. PROJECTS</b>								
1520000006020	PARKS GENERAL CAPITAL PURCHASE	-	-	-	-	-	52,000	-
1521050007090	COMMUNITY CENTER LOAN	-	-	-	-	-	8,333	-
1521050006020	COMMUNITY CENTER CAP PURCHASES	198	-	861	0	-	26,800	861
1521060006020	WILLOW PARK CAP. PUCHASES	-	-	-	-	-	-	-
1521070006020	CLARKSON PARK CAPITAL PURCHASE	-	-	-	-	-	20,000	-
1521080005060	FOX MEADOW WETLANDS	-	-	-	-	-	-	-
1521080006020	FOX MEADOW CAPITAL	1,325	-	1,325	0	-	17,548	-
1520000007091	PARKS GENERAL -100kLOAN REPMT	-	-	-	-	-	21,500	-
1521069147090	LOAN REPAYMENT-1.4k	-	-	-	-	-	156,265	-
	<b>OTHER CAPITAL EXPENSES</b>	1,523	-	2,186	-	-	302,446	861
	<b>TOTAL CAPITAL REVENUE</b>	-	-	-	133,333	-	30,000	-
	<b>TOTAL CAPITAL EXPENSES</b>	1,523	-	2,186	-	-	302,446	2,186
	<b>RESERVES</b>	(1,523)	-	(2,186)	133,333	-	(272,446)	(2,186)
<b>OTHER SOURCES</b>								
Fund Transfers								
1521069149991	TRANS. FROM RECREATION	-	-	-	85,385	-	41,000	-
1521069149992	TRANS. FROM CORPORATE	-	-	-	140,500	-	84,850	-
1521069149993	TRANS. FROM NSSRA	-	-	-	170,000	-	111,110	-
		-	-	-	395,885	-	236,960	-
<b>RESERVES</b>								
	Fund Balance-Beginning			145,208		520,534	520,534	
	Fiscal Year Reserves			(2,186)		-	(35,486)	
	Fund Balance-Ending			143,023		520,534	485,048	

NORTHFIELD PARK DISTRICT  
 DETAILED BALANCE SHEET  
 FOR PERIOD ENDING 8/30/11

ACCOUNT #	DESCRIPTION	8/30/2011	08/30/10	\$ CHANGE	% CHANGE
<b>ASSETS</b>					
01-0-000-000-1000	OPERATING-NORTHVIEW	\$ 92,034.11	\$ 127,857.16	\$ (35,823.05)	-38.9%
01-0-000-000-1003	PETTY-NVB	1,153.87	1,464.37	(311)	-26.9%
01-0-000-000-1007	ILLINOIS FUNDS MONEY MARKET	544.32	543.77	1	0.1%
01-0-000-000-1008	IPDLAF	12,396.29	12,385.55	11	0.1%
01-0-000-000-1010	NORTHVIEW TAX ACCT	527,855.86	633,232.97	(105,377)	-20.0%
01-0-000-000-1013	PETTY CASH BOX @ COMM CTR	100.00	100.00	-	0.0%
<b>CASH</b>		<b>\$ 634,090.45</b>	<b>\$ 775,589.82</b>	<b>\$ (141,499.37)</b>	<b>-22.3%</b>
01-0-000-000-1200	ACCOUNTS RECEIVABLE	\$ 2,737.59	\$ 4,258.59	(1,521)	-55.6%
01-0-000-000-1300	PREPAID EXPENSES	-	(0.05)	0	#DIV/0!
	PROVIDED FOR LONG TERM DEBT	133,334.00	150,002	(16,668)	-12.5%
	PROVIDED FOR LONG TERM DEBT	705,106.25	1,145,000.00	(439,894)	-62.4%
	PROVIDED FOR 100k LOAN FOR EQU.		70,000.00	(70,000)	#DIV/0!
OTHER ASSETS		\$ 841,177.84	\$ 1,369,260.54	(528,083)	-62.8%
<b>TOTAL ASSETS</b>		<b>\$ 1,475,268.29</b>	<b>\$ 2,144,850.36</b>	<b>\$ (669,582.07)</b>	<b>-45.4%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
01-0-000-000-2000	ACCOUNTS PAYABLE	0.30	\$ 0.30	\$ -	
01-0-000-000-2010	ACCRUED PAYROLL	0.01	0.01	\$ -	
01-0-000-000-2015	COMPENSATED ABSENCES	-	-	\$ -	
01-0-000-000-2050	DEFERRED INCOME	-	-	\$ -	
01-0-000-000-2060	DEFERRED TAX REVENUE			\$ -	
01-0-000-000-2100	FICA/FEDERAL WITHHOLDING	(8.04)	(8.04)	\$ -	
01-0-000-000-2101	ILLINOIS TAX WITHHOLDING	(1.58)	(1.58)	\$ -	
01-0-000-000-2105	HEALTH CARE FSA	541.91	(661.75)	\$ 1,203.66	-181.9%
01-0-000-000-2300	FAMILY CREDIT	756.50	762.50	\$ (6.00)	-0.8%
	LOAN-NORTHVIEW BANK	705,106.25	1,145,000.00	\$ (439,893.75)	
	LOAN-VILLAGE OF NORTHFIELD	133,334.00	150,002.00	\$ (16,668.00)	-11.1%
	LOAN-TO NVB TO PURCHASE EQUIP.		70,000.00	(70,000)	
<b>TOTAL LIABILITIES</b>		<b>\$ 839,729.35</b>	<b>\$ 1,365,093.44</b>	<b>\$ (525,364.09)</b>	
<b>FUND EQUITY</b>					
01-0-000-000-9000	FUND BALANCE	\$ 618,058.95	\$ 653,469.38	\$ (35,410.43)	-5.7%
	FUND SURPLUS (DEFICIT)	17,480.00	126,288	(108,808)	-622.5%
<b>TOTAL FUND EQUITY</b>		<b>635,538.95</b>	<b>779,757</b>	<b>(144,218)</b>	<b>-6.28</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>\$ 1,475,268.30</b>	<b>\$ 2,144,850.82</b>	<b>\$ (669,582.52)</b>	<b>-45.4%</b>

## **September 2011 Board Report**

### **Jennifer Sweeney**

#### **Fall Programs**

Overall program registration is down a bit this fall, but staff anticipated this due to the low numbers in kindergarten at Middlefork. What we have been happy to see is that many of the kindergarteners are already signed up for the second session of classes and we continue to use Constant Contact as a reminder for parents.

#### **State Fair**

Couldn't have asked for better weather for the State Fair. We had a good crowd and everyone seemed to have a good time. We did have less entries at both pie baking & ribs, but staff feels that was just because people were busy because it did seem to us that we had more people attending the event than we did last year.

#### **Fox Meadow**

All seems to be running smoothly so far this year with both Trevian Soccer & AYSO using the fields at the same time on weekends. Both organizations have been working together to make sure that bathrooms get locked depending on who is there last.

#### **Gym Rentals**

The gym has been rented for the bulk of the winter. Our largest renter this year will be Junior Wildcat Volleyball. They will be holding some boys' practices here and the community center will be one of their main sites for the girls. Their director is very organized and has been easy to work with. Our other regular groups are back as well and KWBA is once again using our space for tryouts and some practices in early April.

Northfield Park District  
General Recreation/Facility Rental Report  
September 2011  
By Lara Piner

**Programs**

Enrichment programs began the week of September 12<sup>th</sup>. Due to outside sports and one less Kindergarten class we had to cancel six classes. Based on enrollment that has already been taken for second session fall programs we should see decent numbers for the upcoming session.

**Rentals**

There are four Clarkson Lodge rentals for the month of September.

**Birthday Parties**

There are five birthday parties scheduled for the month of September.

**Seniors**

The Senior group met on September 8<sup>th</sup> for their annual potluck lunch. 11 were in attendance and enjoyed everyone's delicious creations. Next up is a lunch and learn at Clarkson Lodge on October 13<sup>th</sup>.

**Special Events**

State Fair was a success. The weather was great! We had 12 pie contestants and 26 rib contestants. Eric Jordan won first place in the ribs contest and Margie Huber won first place in the pie contest.

September 2011 Board Report  
Submitted by: Neal Barron

**Fall Athletics**

Our registration for 1<sup>st</sup>/2<sup>nd</sup> Grade Super Sports, Flag Football, and Instructional Soccer have all either reached or surpassed the maximum enrollment numbers. All other classes have an average to low number of children. Kindergarten Super Sports had to be cancelled for the first session.

**Baseball Academy**

Loyal Park is continuing to give lessons on Tuesdays, Thursdays, and Saturdays. The fees for lessons have gone up a few dollars.

**Gym Rentals**

Hoops4Health, D'Silva, and Alvin Chiang are all returning rentals in the fall.

**Fitness Center**

We have received our three new ellipticals. All other equipment has gone through a biyearly maintenance regiment. We expect to get busier as the weather gets colder.

September 2011  
Northfield Park District Board Meeting  
Parks & Facilities Report  
Submitted by Bill Byron

***Willow Park***

-The overseeding process that we have implemented on the athletic fields is making nice progress as we move through September. The areas that we roped off on the soccer field are filling in and the few spots on the baseball fields that needed repairs are also starting to improve. There may still be a few spots that get sodded this season but it will be minimal as the seed has taken in most of the bare spots.

-The scoreboards have been hung and the electric will be finished on September 24<sup>th</sup>. We hope to have the boards functioning for the last few weeks of fall baseball.

-Fall plantings are being installed in the planters around the pavilion this week.

***Clarkson Park***

-The grass in the front basin responded moderately to our renovation efforts. We were able to control the weeds that had taken over after the flood damage, and the grass is slowly coming back. Without controlled irrigation it is difficult to get the seed to germinate, but we are seeing the existing grass start to spread which is helping to fill in the lawn.

-We have changed the outside bathroom lock timers to lock at 8pm now, and will continue to change that time to coincide with dusk in an effort to deter vandals.

-Playground chips were blown in to increase the surface depth and even out the low spots on the playground.

***Community Center***

-The gym floor has held up great since we refinished it in August. We have a new cleaning procedure which is helping to keep the shine on the floor as well as keeping it clean.

***Fox Meadow***

-Integrated Lakes Management continues to work on the invasive species in the wetlands. We will be working on setting a date for a fall burn in the near future.

-The landscapers cut down the tall weeds that grow along the sidewalk which really cleans up the look of the park.

-Playground chips were also blown in at Fox Meadow to bring the level back even with the adjacent sidewalk.