

NORTHFIELD PARK DISTRICT

BOARD OF PARK COMMISSIONERS

PUBLIC HEARING

6:15 PM

MONDAY, JULY 30, 2018



**NORTHFIELD PARK DISTRICT  
PUBLIC HEARING  
MONDAY, JULY 30, 2018  
NORTHFIELD COMMUNITY CENTER  
BOARD ROOM 6:15 PM**

**AGENDA**

1. Roll Call
2. Approval / Additions to Agenda
3. Audience Comments
4. Proposed Budget Discussion
5. Adjournment

To: Park Board of Commissioners  
From: George Alexoff  
Subject: 2018-2019 Budget  
Date: July 24, 2018

The Park Board of Commissioners approved the 2018-2019 Budget in tentative form at the June 25, 2018 Board Meeting. The District has had the budget available to the public for the minimum 20 day inspection period.

At this time the District has not received any comments or questions on the budget. I would ask that we answer any questions from the public at the meeting.

6/11/2018

ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
Fund 01 - CORPORATE				
REVENUES				
3010	TAXES	\$ 712,000.00	\$ 690,480.39	\$ 690,000.00
3060	CONTRIBUTIONS/SPONSORSHIPS		\$ 300.00	
3070	BANK INTEREST	\$ 1,100.00	\$ 1,270.61	\$ 1,100.00
3091	NSSRA REIMBURSEMENT	\$ 6,695.00	\$ 6,695.00	\$ 7,443.80
3099	MISCELLANEOUS REVENUE	\$ 1,500.00	\$ 1,623.58	\$ 1,500.00
NET REVENUES		\$ 721,295.00	\$ 700,369.58	\$ 700,043.80
EXPENSES				
4008	FT SALARIES	\$ 318,236.08	\$ 314,000.00	\$ 304,365.73
4009	PT SALARIES	\$ 74,637.80	\$ 72,637.15	\$ 77,854.64
4015	HEALTH INSURANCE	\$ 72,432.78	\$ 69,464.49	\$ 75,082.98
4026	GAS / MILEAGE REIMBURSEMENT	\$ 7,400.00	\$ 7,160.00	\$ 7,160.00
4050	DUES & EDUCATION	\$ 17,405.00	\$ 14,000.00	\$ 16,410.00
4099	MISC -EXP	\$ 12,750.00	\$ 12,743.77	\$ 11,750.00
5022	PHONE	\$ 7,020.00	\$ 7,600.00	\$ 7,820.00
5023	INTERNET / CABLE	\$ 4,800.00	\$ 5,050.00	\$ 5,100.00
5035	MARKETING	\$ 27,500.00	\$ 27,446.21	\$ 22,600.00
5040	LEGAL & PROFESSIONAL	\$ 7,500.00	\$ 4,500.00	\$ 7,500.00
5060	CONTRACTUAL	\$ 44,909.00	\$ 45,019.37	\$ 47,732.00
6010	SMALL EQUIPMENT	\$ 5,000.00	\$ 4,988.99	\$ 5,000.00
6021	SUPPLIES	\$ 7,175.00	\$ 4,000.00	\$ 5,225.00
6025	POSTAGE	\$ 4,420.00	\$ 3,560.00	\$ 5,420.00
6070	SAFETY	\$ 2,475.00	\$ 2,475.00	\$ 2,875.00
NET EXPENSES		\$ (613,660.66)	\$ (594,644.98)	\$ (601,895.35)
INTEFUND TRANSFER- OUT				
9992	FUND TRANSFER	\$ 95,000.00	\$ 105,000.00	\$ 95,000.00
NET INTEFUND TRANSFER- OUT		\$ (95,000.00)	\$ (105,000.00)	\$ (95,000.00)
NET FUND 01		\$ 12,634.34	\$ 724.60	\$ 3,148.45
BEGINNING FUND BALANCE		\$ 193,593.43	\$ 193,593.43	\$ 194,318.03
ENDING FUND BALANCE		\$ 206,227.77	\$ 194,318.03	\$ 197,466.48
ASSIGNED EMERGENCY OPERATING 25%		\$ 153,415.17	\$ 148,661.25	\$ 150,473.84
<b>ENDING UNASSIGNED FUND BALANCE</b>		<b>\$ 4 52,812.61</b>	<b>\$ 45,656.79</b>	<b>\$ 46,992.64</b>

ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
<b>Fund 03 - RECREATION</b>				
<b>REVENUES</b>				
3000	SERVICE REVENUE	\$	64,075.00	\$ 32,500.00
3010	TAXES	\$ 54,000.00	\$ 53,617.00	\$ 53,000.00
3020	USER FEES	\$ 595,166.10	\$ 675,300.00	\$ 605,681.00
3030	RENTAL	\$ 256,820.00	\$ 244,316.80	\$ 238,134.00
3050	CONCESSION REVENUE	\$ 13,400.00	\$ 16,588.00	\$ 17,350.00
3060	CONTRIBUTIONS/SPONSORSHIPS	\$ 19,050.00	\$ 29,630.00	\$ 43,100.00
<b>NET REVENUES</b>		<b>\$ 938,436.10</b>	<b>\$ 1,083,526.80</b>	<b>\$ 989,765.00</b>
<b>EXPENSES</b>				
4008	FT SALARIES	\$ 144,702.82	\$ 146,703.17	\$ 194,100.71
4009	PT SALARIES	\$ 213,544.25	\$ 190,607.97	\$ 210,942.95
5021	ELECTRICITY	\$ 39,500.00	\$ 27,400.00	\$ 30,000.00
5024	WATER	\$ 4,700.00	\$ 5,643.30	\$ 6,100.00
5025	GAS	\$ 5,000.00	\$ 4,100.00	\$ 4,600.00
5035	MARKETING	\$ 6,100.00	\$ 1,600.05	\$ 8,965.00
5060	CONTRACTUAL	\$ 230,923.15	\$ 228,401.70	\$ 252,229.05
5061	REPAIR & MAINTENANCE	\$ 68,020.00	\$ 66,277.03	\$ 61,464.00
6010	SMALL EQUIPMENT	\$ 8,075.00	\$ 7,859.97	\$ 9,575.00
6020	EQUIPMENT PURCHASES	\$ 30,935.00	\$ 29,193.46	\$ 22,000.00
6021	SUPPLIES	\$ 98,163.46	\$ 94,572.90	\$ 92,275.00
6050	CONCESSION SUPPLIES	\$ 4,450.00	\$ 10,098.95	\$ 12,450.00
<b>NET EXPENSES</b>		<b>\$ (854,113.68)</b>	<b>\$ (812,458.50)</b>	<b>\$ (904,701.71)</b>
<b>INTEFUND TRANSFER- OUT</b>				
9992	FUND TRANSFER	\$ 85,000.00	\$ 310,000.00	\$ 75,000.00
<b>NET INTEFUND TRANSFER- OUT</b>		<b>\$ (85,000.00)</b>	<b>\$ (310,000.00)</b>	<b>\$ (75,000.00)</b>
<b>NET FUND 03</b>		<b>\$ (677.58)</b>	<b>\$ (38,931.70)</b>	<b>\$ 10,063.29</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 303,954.37</b>	<b>\$ 303,954.37</b>	<b>\$ 265,022.67</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 303,276.79</b>	<b>\$ 265,022.67</b>	<b>\$ 275,085.96</b>
<b>ASSIGNED EMERGENCY OPERATING 25%</b>		<b>\$ 213,528.42</b>	<b>\$ 203,114.63</b>	<b>\$ 226,175.43</b>
<b>ENDING UNASSIGNED FUND BALANCE</b>		<b>\$ 89,748.37</b>	<b>\$ 61,908.05</b>	<b>\$ 48,910.53</b>

ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
Fund 05 - SPECIAL -NSSRA				
REVENUES				
3010	TAXES	\$ 158,000.00	\$ 166,158.00	\$ 166,000.00
NET REVENUES		\$ 158,000.00	\$ 166,158.00	\$ 166,000.00
EXPENSES				
4008	FT SALARIES	\$ 21,423.98	\$ 21,558.29	\$ 22,710.43
4009	PT SALARIES	\$ 1,968.00	\$ 1,857.00	\$ 2,058.80
7010	NSSRA -EXPENSE	\$ 92,827.58	\$ 87,332.27	\$ 99,224.77
NET EXPENSES		\$ (116,219.56)	\$ (110,747.56)	\$ (123,994.00)
INTEFUND TRANSFER- OUT				
9992	FUND TRANSFER	\$ 49,686.00	\$ 49,902.67	\$ 50,300.00
NET INTEFUND TRANSFER- OUT		\$ (49,686.00)	\$ (49,902.67)	\$ (50,300.00)
NET FUND 05		\$ (7,905.56)	\$ 5,507.77	\$ (8,294.00)
BEGINNING FUND BALANCE		\$ 146,212.63	\$ 146,212.63	\$ 151,720.40
ENDING FUND BALANCE		\$ 138,307.07	\$ 151,720.40	\$ 143,426.40
ASSIGNED EMERGENCY OPERATING 25% RESTRICTED MEMBER AGENCY CONTRIBUTION		\$ 29,054.89	\$ 27,686.89	\$ 30,998.50
				\$ 50,000.00
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 109,252.18</b>	<b>\$ 124,033.51</b>	<b>\$ 62,427.90</b>

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ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
Fund 07 - AUDITING				
REVENUES				
3010	TAXES	\$ 12,500.00	\$ 12,373.00	\$ 12,000.00
NET REVENUES		\$ 12,500.00	\$ 12,373.00	\$ 12,000.00
EXPENSES				
5040	LEGAL & PROFESSIONAL	\$ 8,700.00	\$ 8,700.00	\$ 8,800.00
NET EXPENSES		\$ (8,700.00)	\$ (8,700.00)	\$ (8,800.00)
NET FUND 07		\$ 3,800.00	\$ 3,673.00	\$ 3,200.00
BEGINNING FUND BALANCE		\$ 17,055.20	\$ 17,055.20	\$ 20,728.20
ENDING FUND BALANCE		\$ 20,855.20	\$ 20,728.20	\$ 23,928.20
ASSIGNED EMERGENCY OPERATING 25%		\$ 2,175.00	\$ 2,175.00	\$ 2,200.00
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 18,680.20</b>	<b>\$ 18,553.20</b>	<b>\$ 21,728.20</b>

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ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
Fund 09 - LIABILITY INSURANCE				
REVENUES				
3010	TAXES	\$ 36,500.00	\$ 35,200.00	\$ 35,000.00
NET REVENUES		\$ 36,500.00	\$ 35,200.00	\$ 35,000.00
EXPENSES				
4008	FT SALARIES	\$ 4,305.00	\$ 4,300.70	\$ 4,750.00
7020	LIABILITY INSURANCE	\$ 32,194.26	\$ 29,950.12	\$ 30,404.18
NET EXPENSES		\$ (36,499.26)	\$ (34,250.82)	\$ (35,154.18)
NET FUND 09		\$ 0.74	\$ 949.18	\$ (154.18)
BEGINNING FUND BALANCE		\$ 20,620.96	\$ 20,620.96	\$ 21,570.14
ENDING FUND BALANCE		\$ 20,621.70	\$ 21,570.14	\$ 21,415.96
ASSIGNED EMERGENCY OPERATING 25%		\$ 9,124.82	\$ 8,562.71	\$ 8,788.55
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 11,496.89</b>	<b>\$ 13,007.44</b>	<b>\$ 12,627.42</b>



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ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
Fund 11 - SOCIAL SECURITY				
REVENUES				
3010	TAXES	\$ 31,500.00	\$ 33,375.00	\$ 33,000.00
3099	MISCELLANEOUS REVENUE		\$ 110.93	
NET REVENUES		\$ 31,500.00	\$ 33,485.93	\$ 33,000.00
EXPENSES				
4011	WITHOLDING	\$ 58,291.31	\$ 55,232.12	\$ 59,875.76
NET EXPENSES		\$ (58,291.31)	\$ (55,232.12)	\$ (59,875.76)
NET FUND 11		\$ (26,791.31)	\$ (21,746.19)	\$ (26,875.76)
BEGINNING FUND BALANCE		\$ 43,150.95	\$ 43,150.95	\$ 21,404.76
ENDING FUND BALANCE		\$ 16,359.64	\$ 21,404.76	\$ (5,471.00)
ASSIGNED EMERGENCY OPERATING 25%		\$ 14,572.83	\$ 13,808.03	\$ 14,968.94
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 1,786.81</b>	<b>\$ 7,596.73</b>	<b>\$ (20,439.94)</b>

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ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
Fund 13 - IMRF				
REVENUES				
3010	TAXES	\$ 55,000.00	\$ 51,213.93	\$ 50,000.00
NET REVENUES		\$ 55,000.00	\$ 51,213.93	\$ 50,000.00
EXPENSES				
4012	IMRF-EMPLOYER	\$ 53,800.05	\$ 49,995.08	\$ 50,696.23
NET EXPENSES		\$ (53,800.05)	\$ (49,995.08)	\$ (50,696.23)
NET FUND 13		\$ 1,199.95	\$ 1,218.85	\$ (696.23)
BEGINNING FUND BALANCE		\$ 35,141.98	\$ 35,141.98	\$ 36,360.83
ENDING FUND BALANCE		\$ 36,341.93	\$ 36,360.83	\$ 35,664.60
ASSIGNED EMERGENCY OPERATING 25%		\$ 13,450.01	\$ 12,498.77	\$ 12,674.06
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 22,891.92</b>	<b>\$ 23,862.06</b>	<b>\$ 22,990.54</b>

ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
Fund 15 - CAPITAL PROJECTS				
REVENUES				
3099	MISCELLANEOUS REVENUE	\$	13.79	
NET REVENUES		\$	13.79	
EXPENSES				
6020	EQUIPMENT PURCHASES	\$ 88,145.00	\$ 93,446.68	\$ 70,000.00
7091	LOAN REPAYMENT	\$ 173,066.00	\$ 173,066.00	\$ 170,600.00
NET EXPENSES		\$ (261,211.00)	\$ (266,512.68)	\$ (240,600.00)
INTERFUND TRANSFER -IN				
9991	TRANSFER FROM REC	\$ 85,000.00	\$ 310,000.00	\$ 75,000.00
9993	TRANS. FROM NSSRA	\$ 49,686.00	\$ 49,902.67	\$ 50,300.00
9994	TRANS. FROM CORPORATE	\$ 95,000.00	\$ 105,000.00	\$ 95,000.00
NET INTERFUND TRANSFER -IN		\$ 229,686.00	\$ 464,902.67	\$ 220,300.00
NET FUND 15		\$ (31,525.00)	\$ 198,403.78	\$ (20,300.00)
BEGINNING FUND BALANCE		\$ 38,768.81	\$ 38,768.81	\$ 237,172.59
ENDING FUND BALANCE		\$ 7,243.81	\$ 237,172.59	\$ 216,872.59
ALLOCATIONS				
CLARKSON PARK			\$ 200,000.00	\$ 200,000.00
COMMUNITY CENTER			\$ 10,000.00	\$ 10,000.00
PERMANENT SIGNS			\$ 25,000.00	\$ -
OTHER CAPITAL PROJECTS		\$ 7,243.81	\$ 2,172.59	\$ 6,872.59
ENDING UNASSIGNED FUND BALANCE		\$ -	\$ -	\$ -

ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
SUMMARY OF ALL FUNDS				
ESTIMATED REVENUES - ALL FUNDS		\$ 2,182,917.10	2,547,243.70	2,206,108.80
APPROPRIATIONS - ALL FUNDS		\$ 2,232,181.52	2,397,444.41	2,246,017.23
NET ALL FUNDS		\$ (49,264.42)	\$ 149,799.29	\$ (39,908.43)
BEGINNING FUND BALANCE - ALL FUNDS		\$ 798,498.33	\$ 798,498.33	\$ 948,297.62
ENDING FUND BALANCE - ALL FUNDS		\$ 749,233.91	\$ 948,297.62	\$ 908,389.19
ALLOCATIONS				
ASSIGNED /RESTRICTED	ASSIGNED EMERGENCY OPERATING 25%	\$ 435,321.13	\$ 416,507.27	\$ 446,279.31
UNASSIGNED	CORPORATE	\$ 52,812.61	\$ 45,656.79	\$ 46,992.64
UNASSIGNED	RECREATION	\$ 89,748.37	\$ 61,908.05	\$ 48,910.53
RESTRICTED	NSSRA	\$ 109,252.18	\$ 124,033.51	\$ 62,427.90
RESTRICTED	NSSRA MEMBER CAPITAL CONTRIBUTION	\$ -	\$ -	\$ 50,000.00
RESTRICTED	AUDIT	\$ 18,680.20	\$ 18,553.20	\$ 21,728.20
RESTRICTED	LIABILITY	\$ 11,496.89	\$ 13,007.44	\$ 12,627.42
RESTRICTED	SOCIAL SECURITY	\$ 1,786.81	\$ 7,596.73	\$ (20,439.94)
RESTRICTED	IMRF	\$ 22,891.92	\$ 23,862.06	\$ 22,990.54
ASSIGNED	CLARKSON PARK	\$ -	\$ 200,000.00	\$ 200,000.00
ASSIGNED	COMMUNITY CENTER EQUIPMENT	\$ -	\$ 10,000.00	\$ 10,000.00
ASSIGNED	PERMANENT SIGNS	\$ -	\$ 25,000.00	\$ -
ASSIGNED	OTHER CAPITAL PROJECTS	\$ 7,243.81	\$ 2,172.59	\$ 6,872.59
TOTAL ALLOCATIONS		\$ 749,233.91	\$ 948,297.62	\$ 908,389.19
			\$ -	

ACCOUNT	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 COMMITTEE APPROVAL BUDGET
SUMMARY OF OPERATING ACTIVITIES (Excludes the capital fund)				
REVENUE				
TAXES		\$ 1,059,500.00	\$ 1,042,417.32	\$ 1,039,000.00
OTHER		\$ 893,731.10	\$ 1,039,909.92	\$ 946,808.80
REVENUES - OPERATING ACTIVITIES		\$ 1,953,231.10	\$ 2,082,327.24	\$ 1,985,808.80
EXPENSES - OPERATING ACTIVITIES		\$ 1,741,284.52	\$ 1,666,029.06	\$ 1,785,117.23
<b>NET OF REVENUES/APPROPRIATIONS - OPERATING ACTIVITIES</b>		<b>\$ 211,946.58</b>	<b>\$ 416,298.18</b>	<b>\$ 200,691.57</b>