

NORTHFIELD PARK DISTRICT

BOARD OF PARK COMMISSIONERS

MONTHLY MEETING

MONDAY, OCTOBER 24, 2016



**NORTHFIELD PARK DISTRICT
REGULAR BOARD MEETING
MONDAY, OCTOBER 24, 2016
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. 2016 Tax Levy Recommendation
 - b. 2016 Tax Levy Resolution 10-24-16-01
 - c. Informational Items
6. Consent Agenda
 - a. Approval of Board Meeting Minutes 9/26/16
 - b. Approval of Cash Expenditures for Month of September 2016 (copy for review will be available at the meeting).
7. Agency Reports
 - a. Finance
 - b. Recreation / Park Grounds and Facilities
8. Adjournment

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the Park District's Administrative Office, 401 Wagner Road, Northfield, IL Monday through Friday from 9:00 a.m. to 5:00 p.m. at least 48 hours prior to the meeting. Telephone number 847-446-4428; Fax number 847-446-4431. Access for the hearing impaired is through Illinois Relay Services at 1-800-526-0857; requests for a qualified interpreter require five (5) working days advance notice.

CORRESPONDENCE

DIRECTOR'S REPORT

To: Park Board of Commissioners
From: George Alexoff
Subject: 2016 Tax Levy
Date: October 19, 2016

Proposed 2016 Levy Recommendation

Staff is recommending to levy an overall 4.8 % increase over the actual 2015 extension. Staff estimates that the actual increase over the 2015 extension will be 1.97%. The reason for the difference in percentages is that staff has over-estimated the proposed levy to capture any new property (or growth) in the EAV which has been the District philosophy for many years.

Special Hearing on Tax Levy

The District is required to advertise and hold a special meeting to allow residents an opportunity to ask questions regarding the proposed tax levy if the levy is 105% greater than the 2015 extension. The recommended 2016 tax levy of \$1,101,968.39 will capture tax dollars from an EAV increase up to 8.0%. The largest EAV increase since 2008 has been 6.2%, which was an assessment year, and it has decreased every year since then with the exception of 2014 when it increased by 2.2% from 2013. Then it decreased again in 2015 by 3.1%.

Based on this information staff feels that there is no need to request a larger percentage increase for levy year 2016. If the board agrees, no special hearing is required for 2016.

Approval Process for the 2016 Tax Levy

The approval of the 2016 tax levy cannot take place less than 20 days from the approval of the tax levy resolution. If the levy resolution is approved at October 24, 2016 board meeting, the District will need to pass the final tax levy document at the November 28, 2016 Regular Board Meeting.

**NORTHFIELD PARK DISTRICT
TRUTH IN TAXATION LAW RESOLUTION
10-24-16-01**

RESOLVED, by the Board of Park Commissioners of the Northfield Park District, Cook County, Illinois (“Park District”) that, based upon the most recently ascertainable information, the following determinations are hereby made in accordance with the “Truth in Taxation Law”:

1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2015 real estate tax levy of the Park District (2016 tax bill) is \$1,051,410.34
2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed to be levied by the Park District for 2016 (2017 tax bill) is \$1,101,968.39.
3. Based on the foregoing, the estimated percentage increase in the proposed 2016 aggregate levy over the amount of real estate taxes extended upon the final 2015 aggregate levy is 4.8 %, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES:

NAYS:

ABSENT:

Passed this day October 2016.

Dian O’Grady, President
President, Board of Park Commissioners

Attested and Filed this day of , 2016.

George Alexoff, Secretary
Secretary, Board of Park Commissioners

To: Park Board of Commissioners
From: George Alexoff
Subject: Monthly Informational Items
Date: October 21, 2016

Community Center IGA Meetings

Staff has been working with the committee to amend the agreement. It is our hope that the committee will review the recommended draft and recommend approval to its respective boards in the near future.

At the September Board Meeting staff mentioned that a fee comparison report was reviewed by the committee. At that time I mentioned I would include it in this month's report. You can view the report on the next page and we can discuss at the meeting if anyone has questions.

School / Park Meeting

The next meeting is scheduled for November 9th.

November / December Meeting Dates

November 28th

December 12th, lets discuss at the meeting if we need to meet.

	Northfield res/non	Northbrook res/non	Glenview res/non	Wilmette res/non	Glencoe res/non	Winnetka res/non	Winnetka Comm House res/non	LA Fitness res/non	Morton Grove res/non	Wesley Child Care	North Shore Senior Center member/non
After School	\$300/month	\$261/month	\$306/month	\$353 month	\$515/mth	n/a	n/a	n/a	\$232/month	\$419/month	n/a
Before School	\$138/month	\$123/month	\$184 month	\$143 month	\$265/month	n/a	n/a	n/a	\$160/month	\$248/month	n/a
After School Contractual Pgms Cost per child, per week	Youth Yoga: \$16 Youth Cooking: \$16 Youth Art: \$16 Youth Science: \$16 Youth TaeKwonDo: \$16	Youth Yoga: \$11 Youth Cooking: \$20 Youth Art: \$19 Youth Science: \$18 Youth TaeKwonDo: \$14	Youth Yoga: n/a Youth Cooking: \$7.75 (Pioneer Skills-Wagner Farms) Youth Art: \$16 Youth Science: n/a Youth TaeKwonDo: \$20	Youth Yoga: n/a Youth Cooking: \$29 Youth Art: \$15 Youth Science: \$17 Youth TaeKwonDo: \$12	Youth Yoga: \$18 Youth Cooking: n/a Youth Art: \$30 Youth Science: \$25 Youth Karate: \$16	Youth Yoga: n/a Youth Cooking: n/a Youth Art: n/a Youth Science: n/a Youth TaeKwonDo: n/a	Youth Yoga: \$12 Youth Cooking: \$22 Youth Art: \$28 Youth Science: \$19 Youth TaeKwonDo: \$21	n/a	Youth Science: \$18 Youth Karate: \$15	n/a	n/a
Summer Camp Cost per week	1st-4th: \$105 5th-8th: \$163	3rd-4th: \$179 5th-7th: \$265	Age 5-7: \$89 (3 days/week) Age 6-12: \$95 (3 day/week)	Age 4-7: \$143 1st-7th: \$171	1st-3rd: \$184 6th-9th: \$303	2nd-4th: \$146 9th: \$112	n/a	n/a	n/a	M-F, weekly rate: \$354 plus additional registration fee: \$100	n/a
B-Day Parties	Sport: \$165/175 Yoga: \$325/335 Magic: \$285/295 Art (pottery): \$380/390 Music: \$250	Sport: \$379/475 Yoga: n/a Magic: \$379/475 Art: n/a Dance: \$289	Sport: \$280/345 Yoga: n/a Magic: \$240/425 Art (pottery): \$300/375 Dance: \$280	Sport: \$201 Yoga: n/a Magic: n/a Art: \$290 Dance: n/a	Sport: \$335 Yoga: \$375 Magic: \$400 Arts/Craft: \$450 Dance: \$375	Sports: \$245/295 Yoga: \$375/435 Magic: \$385/435 Art/Craft: \$285/335	Sports: \$300 Yoga: \$300 Magic: \$300 Art (sand): \$300 Music: \$300	n/a	All Parties: \$235/317	n/a	n/a
Room Rental	\$25/\$35 hr	\$39/\$49 hr	\$34/\$42hr	\$36/hr	\$75/hr	\$25/\$50 hr	\$25/\$50 hr	n/a	\$30/\$60 hr	n/a	n/a
Gym Rental	\$70/\$95 hr	\$55/\$69 hr	\$72/\$91 hr	\$87/hr	\$125/hr	\$70/hr	\$70/hr	n/a	\$50/\$100 hr	n/a	n/a
Fitness Membership	\$210/\$235 indiv for 6 mth \$150/\$165 senior for 6 mth (classes not included)	\$264 indiv for 6 mth \$210 senior for 6 mth (classes not included)	\$258/\$318 indiv for 6 mth \$198/\$240 senior for 6 mth (classes not included) \$75 initiation fee	\$285/\$346 indiv for 6 mth \$225/\$252 senior for 6 mth (classes not included)	\$660/\$726 indiv for 6 mth \$592/\$654 senior for 6 mth (classes only. No equipment)	n/a	\$395 ind for 6 mth \$295 senior for 6 mth (classes not included)	\$32.99/month + \$99 initiation fee (fitness classes included)	\$144 indiv for 6 mths (classes not included)	n/a	\$200/\$275 senior for 6 mths
Drop-in fee for Fitness Classes	\$10	\$10	\$12	\$13	\$20	n/a	\$20 (non-member)	included w/ membership	\$8	n/a	free for 1st class to try membership required after 1st
Open Gym	free/\$5	\$5 or \$35/10 visits	\$5/\$6	\$4/\$6	\$5/\$6	free/\$5	free /5	\$15 guest pass	\$5/\$7	n/a	n/a

CONSENT AGENDA

**NORTHFIELD PARK DISTRICT
REGULAR BOARD MEETING
MONDAY, SEPTEMBER 26, 2016
NORTHFIELD COMMUNITY CENTER
CONFERENCE ROOM 6:30 PM**

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

Present: Commissioners – O'Grady, Bickford, Zaban, Knight, Klein

Also present staff members: Alexoff, Guillen, Byron, Reuter

Absent: Commissioner – Zieziula, Bramlage, Treasurer Morrell

Approval / Additions to Agenda

Audience Comments

Resident Casey Pratt attended the meeting.

Correspondence

None

Director's Report

Day Camp Presentation

Jim Reuter was present and provided the Board an overview of the 2016 Summer Camp.

Informational Items

- School District 29/Park District Meeting
 - Met on August 24 to update on what is going on. They are going ok. They did ask us to contact Dr. Green to discuss a coding class.
- IGA Meeting
 - Met and walked through the pricing structure for the programs we offer. We also provided and reviewed the direct expenses to the Community Center. We agreed that we are not making any profit. They recognized the report was very conservative. Very positive responses.
- FLSA (Fair Labor Standards Act) Came out towards the end of May. Threshold has changed from \$23K to 47K. This goes into effect in December. Staff is looking to see what works best for the agency.

Consent Agenda

- a. Approval of Board Meeting Minutes 8/22/16**
- b. Approval of Cash Expenditures for Month of August 2016**

Commissioner Klein made a motion to approve the Consent Agenda. Commissioner O'Grady seconded the motion. A roll call vote was taken.

Voting Aye: Commissioners: O’Grady, Bickford, Zaban, Knight, and Klein
Voting Nay: Commissioners: None
Absent: Commissioners: Bramlage, Zieziula
Abstain: Commissioners: None

Motion Passed

Agency Reports

- **Finance**
- On Track
- b. Recreation / Park Grounds and Facility**

- Infield Renovations on Ballfields 3 & 4 have been completed
- Streambank Renovation. We have a finalized plan of what we are going to do.
- Fall annuals are looking good
- Clarkson Park added some flowers and roses, the grounds handled State Fair pretty well
- Residents Center was painted
- The end of the metal roof repair is done.
- Rib Fest/State Fair was a great success and very smooth.

7:48 p.m. Zaban left the meeting

- Afterschool Care is going quite well as well as fall classes
- Session II will begin on the 3rd week of October
- Panther Basketball is running
- Fitness is going very well. Membership is up 90 new members. The software on the cardio machines was updated.
- Rentals are very consistent with what we have done in the past.
- Marketing is going very well with Nada spearheading the initiatives.
- We have a facility schedule published on the website for all users; residents are able to see what is available at any time.
- Open Gym is at least ½ gym available, with that there is significantly more open gym this year

Adjournment 8:00 p.m.

Commissioner Bickford made a motion to adjourn the meeting. Commissioner seconded the motion. A roll call vote was taken

Voting Aye: Commissioners: O’Grady, Bickford, Knight, and Klein
Voting Nay: Commissioners: None
Absent: Commissioners: Zaban, Zieziula, and Bramlage
Abstain: Commissioners: None

Motion Passed

AGENCY REPORTS

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 Sep 2016

2	AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year Fiscal to Date Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	J
404	A	B	C	D	E	F	G	H	I	J
	ALL FUNDS									<i>Page 1</i>
402		TOTAL AGENCY REVENUE	50,919	108,104	877,507	2,802,491	777,612	1,834,282	99,895	12.8%
405		TOTAL AGENCY EXPENSES	195,256	237,315	686,981	504,879	782,850	2,062,765	(95,869)	-12.2%
403		RESERVES	(144,338)	(129,210)	190,526	2,297,612	(5,238)	(228,483)	195,764	-3737.5%
407										
408		Fund Balance-Beginning			809,953		978,008	978,008		
406		Fiscal Year Reserves			190,526		(5,238)	(228,483)		
409		Fund Balance-Ending			1,000,479		972,770	749,525		
407										

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 Sep 2016

	AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year Fiscal to Date Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	
	A	B	C	D	E	F	G	H	I	J
3	01-CORPORATE FUND									
										<i>Page 2</i>
1	011000003010	TAXES	8,352	39,500	312,547	309,859	270,500	695,000	42,047	15.5%
4	011000003070	BANK INTEREST	125	123	375	474	321	1,200	54	16.9%
2	011000003091	NSSRA REIMBURSEMENT	-	-	-	-	-	6,347	-	
3	011000003099	MISCELLANEOUS REVENUE	-	-	323	-	-	1,500	323	
4		TOTAL REVENUES	8,476	39,623	313,246	310,333	270,821	704,047	42,425	15.7%
7	011000004008	FT SALARIES	19,916	20,520	59,748	64,443	61,040	281,259	(1,292)	-2.1%
5	011000004009	PT SALARIES	6,362	6,615	20,662	15,744	20,630	88,555	32	0.2%
8	011000004015	HEALTH INSURANCE	5,114	4,769	14,670	12,792	14,038	60,454	632	4.5%
6	011000004026	GAS / MILEAGE REIMBURSEMENT	535	535	1,606	1,523	1,605	7,200	1	0.1%
9	011000004050	DUES & EDUCATION	-	1,705	273	2,983	3,777	19,057	(3,504)	-92.8%
7	011000004099	MISC -EXP	1,658	5,544	1,819	1,093	6,272	15,000	(4,453)	-71.0%
10	011000005022	PHONE	368	500	1,342	1,112	1,500	6,000	(158)	-10.5%
8	011000005023	INTERNET / CABLE	529	385	1,178	424	1,156	4,788	23	2.0%
11	011000005030	PRINTING	-	-	4,672	9,272	9,093	31,450	(4,420)	-48.6%
9	011000005040	LEGAL & PROFESSIONAL	-	-	298	140	1,500	9,600	(1,203)	-80.2%
12	011000005060	CONTRACTUAL	2,231	3,250	8,030	7,344	9,206	47,894	(1,175)	-12.8%
10	011000006010	OFFICE EQUIPMENT	267	598	685	-	798	5,000	(113)	-14.1%
11	011000006021	OFFICE SUPPLIES	714	372	971	1,074	895	4,800	76	8.5%
14	011000006025	POSTAGE	95	85	1,407	3,100	2,170	4,395	(763)	-35.2%
12	011000006070	SAFETY	-	264	319	711	660	2,210	(340)	
13		TOTAL EXPENSES	37,790	45,143	117,682	121,755	134,339	587,663	(16,657)	-12.4%
16		TOTAL FUND REVENUES	8,476	39,623	313,246	310,333	270,821	704,047	42,425	15.7%
14		TOTAL FUND EXPENSES	37,790	45,143	117,682	121,755	134,339	587,663	(16,657)	-12.4%
17		RESERVES	(29,314)	(5,520)	195,564	188,578	136,482	116,384	59,082	43.3%
19	019000009992	TRANSFER OUT	-	-	-	-	-	164,500	-	
18	100000009000	Fund Balance-Beginning			224,772		203,432	203,432		
21		Fiscal Year Reserves			195,564		136,482	(48,116)		
19		Fund Balance-Ending			420,336		339,914	155,316		

Northfield Park District
Revenue and Expense Report
For the Month Ending
Sep 2016

AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year to Date Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	
A	B	C	D	E	F	G	H	I	J
03-RECREATION FUND									
<i>Page 3</i>									
0310000003010	TAXES	586	2,380	21,839	20,745	15,480	48,800	6,359	41.1%
0310000103060	DONATION FOR SCHOLARSHIPS	-	-	-	1,640	-	-	-	-
0320000003099	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
032XXXXXX3030	RENTAL INCOME	6,165	23,126	40,394	62,638	65,099	315,866	(24,706)	-38.0%
032XXXXXX3050	CONCESSIONS	341	138	1,470	2,048	415	3,480	1,055	254.0%
033028XXX3040	FITNESS CENTER	10,542	2,600	26,529	10,069	13,165	48,000	13,364	101.5%
032XXXXXX3095	REIMBURSEMENTS	-	-	-	-	-	-	-	-
033XXXXXX3020	PROGRAM REVENUE	21,082	20,010	335,120	248,061	298,846	405,289	36,274	12.1%
TOTAL REVENUES		38,716	48,255	425,351	345,201	393,005	821,435	32,346	8.2%
ADMINISTRATIVE									
0310000004008	FT SALARIES	2,877	2,915	8,631	10,834	8,745	38,500	(114)	-1.3%
0310000104095	SCHOLARSHIPS-EXPENSE	-	-	(131)	-	-	1	(131)	-
0310000004099	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE		2,877	2,915	8,500	10,834	8,745	38,501	(245)	-2.8%
PARKS & FACILITIES									
032XXXXXX4008	FT SALARIES	6,202	6,202	18,605	8,047	18,606	82,005	(1)	0.0%
032XXXXXX4009	PT SALARIES	5,598	4,919	16,801	20,747	17,672	56,225	(871)	-4.9%
032XXXXXX502X	UTILITIES	6,443	3,333	9,928	6,199	9,396	34,740	531	5.7%
032XXXXXX5060	CONTRACTUAL	1,982	11,444	10,346	7,432	21,144	80,195	(10,798)	-51.1%
032XXXXXX5061	REPAIR & MAINTENANCE	22,298	4,991	29,767	15,678	15,893	65,250	13,874	87.3%
032XXXXXX6010	SMALL EQUIPMENT	191	500	191	476	1,000	9,175	(809)	-
032XXXXXX6020	CAPITAL PURCHASES	-	-	-	-	-	-	-	#DIV/0!
032XXXXXX6021	SUPPLIES	7,629	8,345	15,239	11,424	16,832	67,620	(1,593)	-9.5%
TOTAL PARKS		50,344	39,734	100,877	70,004	100,544	395,210	333	0.3%
RECREATION									
033XXXXXX4009	PT SALARIES	4,771	6,355	66,585	53,448	72,547	129,715	(5,962)	-8.2%
033XXXXXX5060	CONTRACTUAL	14,328	10,760	66,752	54,782	55,896	95,131	10,856	19.4%
033XXXXXX6021	SUPPLIES	1,039	1,985	12,265	8,656	14,207	22,532	(1,942)	-13.7%
TOTAL RECREATION		20,138	19,100	147,079	116,886	143,650	249,878	3,429	2.4%
TOTAL EXPENSES		73,359	61,750	256,455	197,724	252,939	683,589	3,516	1.4%
RESERVES		(34,644)	(13,494)	168,896	147,477	140,067	137,846	28,829	20.6%
0390000009992	TRANSFER OUT TO CAPITAL	-	-	-	-	-	155,501	-	-
Fund Balance-Beginning				257,930		382,312	382,312		
Fiscal Year Reserves				168,896		140,067	(17,655)		9111.0%
Fund Balance-Ending				426,826		522,379	364,657		

Northfield Park District
Revenue and Expense Report
For the Month Ending
Sep 2016

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	A	B	C	D	E	F	G	H	I	J
306	05-NSSRA FUND				-					<i>Page 4</i>
309	0510000003010	TAXES	1,921	11,000	71,604	74,161	61,000	160,000	10,604	17.4%
307	0510000003080	NSSRA - GRANT	-	-	-	-	-	-	-	
310	0510000003081	INCLUSION REIMBURSEMENT	-	-	-	-	-	-	-	
308		TOTAL REVENUE	1,921	11,000	71,604	74,161	61,000	160,000	10,604	17.4%
311	0510000004008	SALARIES	1,215	1,250	3,646	4,360	3,750	16,631	(104)	-2.8%
309	0520000004008	FULL TIME PARKS SALARIES	326	326	979	-	978	4,316	1	0.1%
312	0510000007010	NSSRA -EXPENSE	-	13,138	24,411	36,949	42,375	97,410	(17,964)	-42.4%
310										
313	0520000004009	ALL PARKS SALARIES	175	106	510	1,766	317	1,270	193	60.8%
311		TOTAL EXPENSES	1,716	14,820	29,546	43,075	47,420	119,627	(17,874)	0
314	0590000009991	TRANSFER IN TO NSSRA	-	-	-	-	-	-	-	#DIV/0!
312		TOTAL FUND REVENUE	1,921	11,000	71,604	74,161	61,000	160,000	10,604	17.4%
315		TOTAL FUND EXPENSES	1,716	14,820	29,546	43,075	47,420	119,627	(17,874)	-37.7%
313		RESERVES	205	(3,820)	42,058	31,086	13,580	40,373	28,478	209.7%
316										
314	0590000009992	TRANSFER OUT FROM NSSRA	-	-	-	-	-	85,290	-	
317										
315		Fund Balance-Beginning			144,495		150,350	150,350		
318		Fiscal Year Reserves			42,058		13,580	(44,917)		
316		Fund Balance-Ending			186,553		163,930	105,433		

Northfield Park District
Revenue and Expense Report
For the Month Ending
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	A	B	C	D	E	F	G	H	I	J
319	07-AUDIT FUND									<i>Page 5</i>
317	071000003010	TAXES	144	1,126	5,370	5,280	4,686	11,800	684	14.6%
320	071000005040	LEGAL & PROFESSIONAL	-	-	-	-	-	8,700	-	
318										
319		TOTAL FUND REVENUE	144	1,126	5,370	5,280	4,686	11,800	684	14.6%
322		TOTAL FUND EXPENSE	-	-	-	-	-	8,700	-	
320		RESERVES	144	1,126	5,370	5,280	4,686	3,100	684	14.6%
323		TRANSFER IN								
321										
324		Fund Balance-Beginning			13,503		10,434	10,434		
322		Fiscal Year Reserves	144		5,370		4,686	3,100		
325		Fund Balance-Ending			18,873		15,120	13,534		

Northfield Park District
Revenue and Expense Report
For the Month Ending
Sep 2016

2	AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year Fiscal to Date Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	
	A	B	C	D	E	F	G	H	I	J
323	09-LIABILITY FUND									<i>Page 6</i>
326	091000003010	TAXES	427	2,200	15,932	15,653	11,800	35,000	4,132	35.0%
324	091000004008	FT SALARIES	315	315	946	805	945	4,242	1	0.1%
327	091000007020	LIABILITY INSURANCE	2,445	2,445	7,334	7,036	7,335	31,696	(1)	0.0%
328		TOTAL EXPENSES	2,760	2,760	8,281	7,841	8,280	35,938	1	0.0%
326		TOTAL FUND REVENUE	427	2,200	15,932	15,653	11,800	35,000	4,132	35.0%
329		TOTAL FUND EXPENSE	2,760	2,760	8,281	7,841	8,280	35,938	1	0.0%
327		RESERVES	(2,333)	(560)	7,651	7,812	3,520	(938)	4,131	117.4%
330										
328		TRANSFER IN								
331		Fund Balance-Beginning			19,243		17,279	17,279		
329		Fiscal Year Reserves			7,651		3,520	(938)		
332		Fund Balance-Ending			26,894		20,799	16,341		

Northfield Park District
Revenue and Expense Report
For the Month Ending
Sep 2016

2	AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year Fiscal to Date Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	
	A	B	C	D	E	F	G	H	I	J
330	11-SOCIAL SECURITY FUND									<i>Page 7</i>
333	1110000003010	TAXES	562	2,300	20,944	27,346	16,200	46,000	4,744	29.3%
334	1110000004011	WITHOLDING	3,764	4,000	15,508	12,848	16,500	54,003	(992)	-6.0%
333		TOTAL FUND REVENUE	562	2,300	20,944	27,346	16,200	46,000	4,744	29.3%
336		TOTAL FUND EXPENSE	3,764	4,000	15,508	12,848	16,500	54,003	(992)	-6.0%
334		RESERVES	(3,202)	(1,700)	5,436	14,498	(300)	(8,003)	5,736	-1912.1%
337										
335	1190000009991	TRANSFER IN TO SOCIAL SECURITY	-	-	-		-	-	-	
336		Fund Balance-Beginning			54,679		46,206	46,206		
339		Fiscal Year Reserves			5,436		(300)	(8,003)		
337		Fund Balance-Ending			60,115		45,906	38,203		

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 Sep 2016

	AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year Fiscal to Date Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	
	A	B	C	D	E	F	G	H	I	J
340	13-IMRF FUND									
338	131000003010	TAXES	672	3,600	25,061	24,517	20,100	56,000	4,961	24.7%
341	131000004012	IMRF-EMPLOYER	4,083	3,842	12,193	11,556	12,184	50,000	9	0.1%
342		TOTAL FUND REVENUE	672	3,600	25,061	24,517	20,100	56,000	4,961	24.7%
340		TOTAL FUND EXPENSES	4,083	3,842	12,193	11,556	12,184	50,000	9	0.1%
343		RESERVES	(3,410)	(242)	12,868	12,961	7,916	6,000	4,952	62.6%
341	139000009991	TX FROM CORP			-					
344		Fund Balance-Beginning			29,752		24,524	24,524		
342		Fiscal Year Reserves			12,868		7,916	6,000		
345		Fund Balance-Ending			42,620		32,440	30,524		

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 Sep 2016

2	AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date Actual	Year Fiscal to Date Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	
	A	B	C	D	E	F	G	H	I	J
343	15-CAPITAL PROJECTS FUND									<i>Page 9</i>
344	152000003050	EQUIPMENT SALE PROCEEDS	-	-	-	-	-	-	-	
347	1520009503060	FOUNDATION CONTRIBUTIONS	-	-	-	-	-	-	-	
347	1521069143060	NP FOUNDATION CONTRIBUTIONS	-	-	-	-	-	-	-	#DIV/0!
356	1521050003090	COMMUNITY CENTER LOAN PROCEEDS	-	-	-	2,000,000	-	-	-	
359	152000003098	EQUIPMENT SALE PROCEEDS	-	-	-	-	-	-	-	
357		TOTAL REVENUES	-	-	-	2,000,000	-	-	-	
375	OTHER CAP. PROJECTS									
378	152000005040	LEGAL & PROFESSIONAL EXP	-	5,000	-	47,565	20,000	25,000	(20,000)	
379	152000006020	PARKS GENERAL CAPITAL PURCHASE	-	-	-	52,220	-	-	-	
377	1521050007090	COMMUNITY CENTER LOAN	-	-	-	-	-	91,302	-	
380	1521050007091	LOAN PAYMENTS 2.0K AMC	-	-	175,533	0	175,533	175,533	-	
378	1521050004099	MISC CAPITAL PROJECT	-	-	-	-	-	-	-	
381	1521050006020	COMMUNITY CENTER CAP PURCHASES	15,655	-	15,655	-	15,655	85,000	-	
388	1521060006020	WILLOW PARK CAP. PUCHASES	56,129	100,000	56,129	9,670	100,000	146,407	(43,871)	
392		OTHER CAPITAL EXPENSES	71,784	105,000	247,317	110,080	311,188	523,246	(63,871)	
395		TOTAL CAPITAL REVENUE	-	-	-	2,000,000	-	-	-	
396		TOTAL CAPITAL EXPENSES	71,784	105,000	247,317	110,080	311,188	523,246	(63,871)	
394		RESERVES	(71,784)	(105,000)	(247,317)	1,889,920	(311,188)	(523,246)	63,871	
397	OTHER SOURCES									
398	Fund Transfers									
396	1521069149991	TRANS. FROM RECREATION	-	-	-	-	-	155,500	-	
399	1521069149992	TRANS. FROM CORPORATE	-	-	-	-	-	164,500	-	
397	1521069149993	TRANS. FROM NSSRA	-	-	-	-	-	85,290	-	
400			-	-	-	-	-	405,290	-	
398										
401										
402	RESERVES									
400		Fund Balance-Beginning			65,579		143,471	143,471		
403		Fiscal Year Reserves			(247,317)		(311,188)	(117,956)		
401		Fund Balance-Ending			(181,738)		(167,717)	25,515		

NORTHFIELD PARK DISTRICT
 DETAILED BALANCE SHEET
 FOR PERIOD ENDING 09/30/16

ACCOUNT #	DESCRIPTION	09/30/16	09/30/15	\$ CHANGE	% CHANGE
ASSETS					
01-0-000-000-1000	OPERATING-NORTHVIEW	\$ 52,993.14	\$ (32,040.21)	\$ 85,033.35	160.5%
01-0-000-000-1003	PETTY-NVB	1,104.87	1,244.87	\$ (140.00)	-12.7%
01-0-000-000-1007	ILLINOIS FUNDS MONEY MARKET	552.15	548.92	\$ 3.23	0.6%
01-0-000-000-1010	NORTHVIEW TAX ACCT	997,643.40	1,357,975.11	\$ (360,331.71)	-36.1%
01-0-000-000-1013	PETTY CASH BOX @ COMM CTR	100.00	100.00	-	0.0%
15-0-000-000-1015	AMERICAN CHARTER BANK	520.50	2,000,000.00	(1,999,480)	
CASH		\$ 1,052,920.06	\$ 3,327,834.69	\$ (2,274,914.63)	-216.1%
01-0-000-000-1200	ACCOUNTS RECEIVABLE	\$ 19,155.00	\$ 170.00	18,985	99.1%
01-0-000-000-1250	TAXES RECEIVABLE	\$ 508,901.99	\$ 512,001.62	(3,100)	-0.6%
	PROVIDED FOR LONG TERM DEBT	91,669.00	100,004	(8,335)	-9.1%
	PROVIDED FOR LONG TERM DEBT	1,866,667.00	2,000,000.00	(133,333)	
OTHER ASSETS		\$ 2,486,392.99	\$ 2,612,175.62	(125,783)	-5.1%
TOTAL ASSETS		\$ 3,539,313.05	\$ 5,940,010.31	\$ (2,400,697.26)	-67.8%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
0X-0-000-000-2000	ACCOUNTS PAYABLE	38,419.90	\$ 45,806.81	\$ (7,386.91)	
0X-0-000-000-2010	ACCRUED PAYROLL	(2.17)	(2.17)	\$ -	
XX-0-000-000-2011	EMPLOYEE DEFERRED COMP	32,630.00	26,130.00	\$ 6,500.00	
01-0-000-000-2050	DEFERRED INCOME	-	-	\$ -	
01-0-000-000-2060	DEFERRED TAX REVENUE	508,901.99	512,001.62	\$ (3,099.63)	
0X-0-000-000-2105	HEALTH CARE FSA	173.25	77.00	\$ 96.25	125.0%
0X-0-000-000-2300	FAMILY CREDIT	347.75	427.75	\$ (80.00)	-18.7%
	LOAN-VILLAGE OF NORTHFIELD	91,669.00	100,004.00	\$ (8,335.00)	-8.3%
	LOAN- AMERICAN CHARTER	1,866,667.00	2,000,000.00	(133,333)	
TOTAL LIABILITIES		\$ 2,538,806.72	\$ 2,684,445.01	\$ (145,638.29)	
TOTAL LIABILITIES					
FUND EQUITY					
-					
01-0-000-000-9000	FUND BALANCE	\$ 809,980.07	\$ 957,953.17	\$ (147,973.10)	-18.3%
	FUND SURPLUS (DEFICIT)	190,526.00	2,297,612	(2,107,086)	-1105.9%
	TOTAL FUND EQUITY	1,000,506.07	3,255,565.17	(2,255,059)	-11.24
TOTAL LIABILITIES AND FUND EQUITY		\$ 3,539,312.79	\$ 5,940,010.18	\$ (2,400,697.39)	-67.8%

October 2016
Northfield Park District Board Meeting
Superintendent's Report
Submitted by Bill Byron

Willow Park

- Upcoming turf maintenance for October includes our late fall fertilization and broadleaf weed control
- The first phase of streambank erosion repair was recently completed. The MWRD crew performed the labor at no cost to us and did a great job shoring up the bank with stone. We hope to continue to reinforce the bank over the next few years as schedules and conditions permit.
- Leaf removal will begin shortly around the park.

School District 29

- Regular landscape maintenance continues at both schools.

Clarkson Park

- Leaf removal will begin shortly around the park.
- We plan to continue improving the front sign bed by dividing the hosta and balancing out the plantings throughout the bed.

Community Center

- We recently decorated for fall around and inside the building.

Fox Meadow

- Regular wetland maintenance will continue through the fall to control invasive species.
- We recently ordered new swings (chains and seats) for the playground.
- We are investigating the costs associated with adding bathroom lock timers, security cameras, and high speed internet to the storage building at Fox Meadow. This would be a joint venture and cost share with New Trier.

NRPA

- Jim and I attended the NRPA Conference in St. Louis in early October. It was Jim's first my second time attending the conference, which was an overall great experience from an educational and networking perspective.

Recreation Board Report
October 2016
Jim Reuter
Maria Rustman
Nada Becker

Before School Rec.

Our Before School Recreation Program is still going strong. Some parents that chose the Punch Pass system instead of the annual option have had to purchase more since the start of Session 2.

Afterschool Rec.

After School Recreation has the same children as the previous session. We have had some parents call in to ask if we can add their child to the program for a week, and certain days. We have accommodated to all requests and have received no complaints. Our routine is becoming more concrete, and all children seem to be enjoying themselves very much.

Afterschool Classes

Session 2 of the fall Park District afterschool classes, enrichment and athletic, all began this week, 10/17-10/21. Due to low enrollment we ended up cancelling Instructional Hockey, Dodgeball, and the 1st-3rd grade HTHT class. That said we still have 15 unique class sections running this session with Kindergarten High Touch High Tech having a record number of 22 kids enrolled and 1st-3rd Cooking is also full. Both Drawing classes and Yoga classes are running this time around after having been cancelled in Fall 1.

Birthday Parties

We have one Birthday Party scheduled for this month, and have three scheduled for the following at the moment.

Panther Basketball

The 4th grade boys are our only team in the NSBL this season and have begun practicing to prepare for their season opener against Glenview on November 20th. We added Wilmette resident, Ned Sprenger, to the roster last week to give the team 8 boys for the season.

Fitness

The Fitness Center continues to operate pretty smoothly overall. Starting in November we will be opening at 5:30 am instead of 6 in hopes of adding a more convenient time for those who need to get to work in the morning or get their children ready for the day. We are working to get Maria more involved in the Fitness Center as well.

Community Center Rentals

The Wildcat Jrs. Volleyball season really kicks up in late October-early November and they will once again be using the gym 5 days a week through the winter. We had some resident interest in bringing Pickleball courts into the gym and we will look to make that happen as the weather gets cooler.

Willow Park Field Use

Fall field activities are starting to wind down. Trevian Soccer and TeamOne Lacrosse will wrap up out there for the fall in mid-November. KWBA and TGSA are almost finished as well and we will begin talks with both groups about the spring before Thanksgiving.

Boo Bash

Boo Bash was Friday, 10/21.

Marketing

WINTER BROCHURE

The winter brochure is at the printer. This issue is full color. By making this significant change, the brochure should be more appealing and provide better communication and engagement. In the fall brochure, a class calendar was added and many parents used and appreciated this new feature. The winter brochure has a more detailed class calendar which should make registration even easier.

NORTHFIELD NOW DECEMBER 4TH HOLIDAY EVENT

The Park District is part of the subcommittee organizing this new family event. We have been assisting with event logistics and marketing.