

NORTHFIELD PARK DISTRICT

BOARD OF PARK COMMISSIONERS

MONTHLY MEETING

MONDAY, OCTOBER 27, 2014



**NORTHFIELD PARK DISTRICT
REGULAR BOARD MEETING
MONDAY, OCTOBER 27, 2014
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. 2014 Tax Levy Recommendation
 - b. 2014 Tax Levy Resolution 10-27-14-01
 - c. 2015 Recommended Insurance Coverage
 - d. Informational Items
6. Consent Agenda
 - a. Approval of Board Meeting Minutes 9/22/14
 - b. Approval of Cash Expenditures for Month of September 2014 (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: Administrative and Finance Committee
Subject: 2014 Tax Levy
Date: October 17, 2014

Proposed 2014 Levy Recommendation

The committee met on October 20, 2014 and reviewed the proposed 2014 Tax Levy. After discussion the committee would recommend that the board approve the attached 2014 Tax Levy Resolution as presented. Staff is recommending to levy an overall 4.5 % increase over the actual 2013 extension. Staff estimates that the actual increase over the 2013 extension will be 2.6%. 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 2013 extension. The recommended 2014 tax levy of \$1,066,577 will capture tax dollars from a EAV increase up to 5.7%. The largest EAV increase since 2008 has been 6.2%, an assessment year, and it has decreased every year since then. The actual EAV increase last year was -10.1%.

Based on this information staff feels that there is no need to request a larger percentage increase for levy year 2014. If the board agrees, no special hearing is required for 2014.

Approval Process for the 2014 Tax Levy

The approval of the 2014 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 27, 2014 board meeting, the District will need to pass the final tax levy document at the November 17, 2014 Regular Board Meeting.

NORTHFIELD PARK DISTRICT

TRUTH IN TAXATION LAW RESOLUTION

10-27-14-01

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 2013 real estate tax levy of the Park District (2014 tax bill) is \$ 1,020,633.
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 2014 (2015 tax bill) is \$1,066,577
3. Based on the foregoing, the estimated percentage increase in the proposed 2014 aggregate levy over the amount of real estate taxes extended upon the final 2013 aggregate levy is 4.5%, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES:

NAYS:

ABSENT:

Passed this 27th day of October, 2014.

Jennifer Trimble, President,
Board of Park Commissioners

Attested and Filed this ____ day of _____, 2014.

George Alexoff, Secretary,
Board of Park Commissioners

To: Park Board of Commissioners
From: Administrative and Finance Committee
Subject: 2015 Health Insurance
Date: October 24, 2014

The Administrative Finance Committee and staff met on Monday October 20, 2014 to discuss the 2015 Health Insurance for its employees.

Current 2014 Health Care Coverage

In 2014 the District offered a PPO \$250 deductible Insurance plan through PDRMA Health. The plan paid 100% for individual employee and 10% for all other dependent coverage.

2015 Health Care Coverage Options Discussed

1. Employee contribution for PPO coverage
2. Increase PPO plan deductible
3. Offer HMO Coverage
4. Dependent coverage contributions for PPO and HMO
5. Employee Insurance Opt-Out

After careful consideration and discussion the committee would recommend to the board to approve the 2015 Health Care Coverage as presented.

<u>Coverage Classification</u>	<u>PPO \$500 deductible plan</u>	<u>HMO</u>
Employee	10% employee contribution	0 employee contribution
Employee + Spouse	100% over employee rate	100% over employee rate
Employee + Child	100% over employee rate	100% over employee rate
Family	100% over employee rate	100% over employee rate

EMPLOYEE OPT-OUT

Allow employee to opt-out of insurance at 50% of the Employee HMO Premium

To: Park Board of Commissioners
From: George Alexoff
Subject: Monthly Informational Items
Date: October 24, 2014

PARC Grant

The only news we have heard is the Governor may increase the award total to 75 million. At this time around 60 million has been awarded.

Willow Road Update for October 17-31, 2014

- Edens Detour. On Monday, October 20, 2014 IDOT plans to close the outbound (from Chicago), eastbound, Edens Expressway Ramp at Willow. Traffic will be able to exit ahead of the closure at Lake Street or will be detoured north to Dundee. The closure is anticipated to be in effect for 10 days.
- Happ Road Detour. Due to weather delays, the Happ Road detour will remain in effect until Tuesday, October 21. The final pavement, curbs and sidewalk will be installed over the next few days. Local traffic is being detoured east to Northfield Road.
- Sunset Ridge Road Intersection. On Tuesday, October 21st the contractor will start work on the northern leg of this intersection, near Sunset Ridge School. The intersection will remain open to north and south bound traffic, but left hand turns onto Willow Road will be prohibited. These traffic movement limitations are anticipated to remain in place through the end of November.
- Waukegan Road. This area is in the final stage of work. The contractor will be finishing the final topsoil and sodding operations followed by a restriping of lanes. The north and south lanes are anticipated to be reopened by the end of October.
- Chapel Hill to the River. The water, sanitary, and storm sewer installation, and earthwork are all underway. As the work progresses, the local streets on the south side of the corridor will have to be closed for short periods to install the utilities and construct the intersections. Special detour alerts will be posted one week prior to any of these closures taking place.
- Bridge to the Edens. The bridge demolition, river excavation, and utility installations are all underway. The contractor plans to install the remaining pilings on the west side of the bridge the week of October 20. Increased noise and vibrations are anticipated while these operations are underway.

Park District School District Meeting

Commissioner Spaan and I met with Joan Hoholik and Ed Stange of the School District 29 on Wednesday October 15th.

The following topics were discussed at the meeting:

- After Care Program Update
- Gymnasium Usage
- School District 29 2015 Summer Educational Program
- Intergovernmental Agreements for Landscaping & Snow Plow Services

Commissioner Spaan and I will provide you with a verbal update at the meeting.

The next meeting is scheduled for November 19th

November / December Meeting Dates

November 17th

December 8th / May be cancelled.

CONSENT AGENDA

**NORTHFIELD PARK DISTRICT
REGULAR BOARD MEETING
MONDAY, SEPTEMBER 22, 2014
NORTHFIELD COMMUNITY CENTER
BOARD ROOM 6:30 P.M.**

President Trimble called the meeting to order at 6:30 p.m. and a roll call was taken.
Present: Commissioners – Trimble, Coyle, Spaan, O’Grady, Head, Zaban, Bickford.
Also present staff member: Alexoff, Guillen, Sweeney
Absent Treasurer Morrell

APPROVAL/ADDITIONS TO AGENDA

None

AUDIENCE COMMENTS

None

CORRESPONDENCE

None

DIRECTOR’S REPORT

a. 2014 Camp Survey

The camp survey received more responses this year and the overall feedback was positive. The two largest areas of concern were drop off and pick up as it related to the on-going Willow Road construction. The other item discussed was a more robust way to do water day for Trailblazer Camp.

b. Informational Items

- Willow Road Update –Things are moving. The plan is still to have all lanes drivable by the end of November. There will be constant lane shifts moving forward. A few utility conflicts remain.

Treasurer Morrell arrived at 6:37pm

c. No Smoking Policy

The recreation committee will meet to review potential non-smoking policies for its parks and facilities. Currently the District follows the State of Illinois no-smoking policies.

d. PARC Grant

No news yet.

CONSENT AGENDA

- a. Approval of Board Meeting Minutes 08/25/14**
- b. Approval of Cash Expenditures for month August 2014 (copy for review will be available at the meeting)**

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

**Voting Aye: Commissioners: Trimble, Coyle, Spaan, O'Grady, Head,
Zaban, Bickford**

Voting Nay: Commissioners: None

Absent: Commissioners: None

Abstain: Commissioners: None

Motion passed.

AGENCY REPORTS

- **Finance (August 2014)**
Taxes are coming in earlier than budgeted.
Higher income than budgeted is due to earlier program income received than in the past.
- **Recreation, Park Grounds and Facilities**
 - Fall registrations came in earlier than usual.
 - There was a bit of drop for 3-6 years old classes.
 - Next session starts in October.
 - State Fair went really well, lots of people, beer truck did really good, and Lions Club sold all their food.
 - The number of kids in the Before Care program has doubled from last year at this time.
 - Interviews are being conducted to fill the open position of Recreation Supervisor.

ADJOURNMENT

Commissioner Spaan made a motion to adjourn the meeting at 6:58 p.m.
Commissioner Trimble seconded the motion. A roll call vote was taken.

**Voting Aye: Commissioners: Trimble, Coyle, Spaan, O'Grady, Head,
Zaban, Bickford,**

Voting Nay: Commissioners: None

Absent: Commissioners: None

Abstain: Commissioners: None

Motion passed.

AGENCY REPORTS

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 September 2014

2	AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date	Year Actual	Fiscal to Date	Year Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	J
	A	B	C	D	E	F	G	H	I	J		
772	ALL FUNDS											<i>Page 1</i>
773		TOTAL AGENCY REVENUE	52,180	135,603	857,042		788,217		767,580	1,861,916	89,462	11.7%
774		TOTAL AGENCY EXPENSES	135,124	163,732	443,142		439,385		547,317	1,845,903	(104,175)	-19.0%
775		RESERVES	(82,945)	(28,128)	413,900		348,832		220,263	16,013	193,637	87.9%
778												
779												
780		Fund Balance-Beginning			975,636				948,010	948,010		
781		Fiscal Year Reserves			413,900				220,263	16,013		
782		Fund Balance-Ending			1,389,536				1,168,273	964,023		
783												

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 September 2014

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
01-CORPORATE FUND									
0110000003010	TAXES	15,352	50,000	274,035	297,017	213,705	647,500	60,330	28.2%
0110000003070	BANK INTEREST	-	154	-	323	401	1,500	(401)	-100.0%
0110000003091	NSSRA REIMBURSEMENT	-	-	-	-	-	8,315	-	
0110000003099	MISCELLANEOUS REVENUE	-	-	-	-	-	1,500	-	
TOTAL REVENUES		15,352	50,154	274,035	297,341	214,106	658,815	59,929	28.0%
0110000004008	FT SALARIES	21,640	23,772	67,235	66,456	70,444	326,598	(3,209)	-4.6%
0110000004009	PT SALARIES	3,555	4,391	12,124	12,355	13,233	59,916	(1,109)	-8.4%
0110000004015	HEALTH INSURANCE	12,434	6,216	24,867	16,635	18,648	78,632	6,219	33.3%
0110000004026	GAS / MILEAGE REIMBURSEMENT	539	535	1,618	1,618	1,606	7,200	12	0.8%
0110000004050	DUES & EDUCATION	1,035	1,386	2,680	1,238	2,729	15,492	(49)	-1.8%
0110000004099	MISC -EXP	431	5,544	720	1,504	6,272	15,000	(5,552)	-88.5%
0110000005022	PHONE	464	400	1,524	1,712	1,200	4,800	324	27.0%
0110000005023	INTERNET / CABLE	133	130	393	345	391	1,620	2	0.4%
0110000005030	PRINTING	-	-	8,594	8,550	8,905	30,800	(311)	-3.5%
0110000005040	LEGAL & PROFESSIONAL	378	-	1,288	-	1,500	9,600	(212)	-14.2%
0110000005060	CONTRACTUAL	1,192	2,449	2,717	4,076	6,329	36,083	(3,613)	-57.1%
0110000006010	OFFICE EQUIPMENT	-	638	-	43	638	4,000	(638)	-100.0%
0110000006020	CAPITAL PURCHASES	-	-	-	-	-	-	-	
0110000006021	OFFICE SUPPLIES	446	372	779	923	1,117	4,800	(338)	-30.3%
0110000006025	POSTAGE	-	86	2,000	2,000	2,190	4,375	(190)	-8.7%
0110000006070	SAFETY	-	244	400	691	609	2,040	(209)	
TOTAL EXPENSES		42,248	46,164	126,938	118,147	135,812	600,956	(8,873)	-6.5%
TOTAL FUND REVENUES		15,352	50,154	274,035	297,341	214,106	658,815	59,929	28.0%
TOTAL FUND EXPENSES		42,248	46,164	126,938	118,147	135,812	600,956	(8,873)	-6.5%
RESERVES		(26,896)	3,990	147,097	179,194	78,295	57,859	68,802	87.9%
0190000009992	TRANSFER OUT	-	-	-	-	-	97,850	-	
100000009000	Fund Balance-Beginning			211,021		199,581	199,581		
	Fiscal Year Reserves			147,097		78,295	(39,991)		
	Fund Balance-Ending			358,118		277,876	159,590		

Northfield Park District
Revenue and Expense Report
For the Month Ending
September 2014

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	A	B	C	D	E	F	G	H	I	J
41	03-RECREATION FUND									<i>Page 3</i>
42	0310000003010	TAXES	989	3,000	17,576	17,900	15,611	41,700	1,964	12.6%
53	0320000003099	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	
54	032XXXXXX3030	RENTAL INCOME	9,948	26,274	142,854	42,931	152,204	402,183	(9,351)	-6.1%
59	032XXXXXX3050	CONCESSIONS	449	782	1,538	2,066	1,825	11,430	(287)	-15.7%
65	033028XXX3040	FITNESS CENTER	4,678	4,784	11,427	9,737	10,859	52,917	567	5.2%
178	0320000003090	LOAN PROCEEDS	-	-	-	-	-	-	-	
179	0321060003099	WILLO PARK- MISC. REVENUE	-	-	-	319	-	-	-	
185	032XXXXXX3095	REIMBURSEMENTS	-	-	8,131	11,329	-	-	8,131	
186	033XXXXXX3020	PROGRAM REVENUE	13,225	23,109	267,425	256,194	262,837	353,472	4,588	1.7%
188		TOTAL REVENUES	29,289	57,950	448,949	340,476	443,337	861,702	5,612	1.3%
189	ADMINISTRATIVE									
190	0310000004008	FT SALARIES	4,587	4,693	13,936	13,410	14,023	63,015	(87)	-0.6%
192	0310000104095	SCHOLARSHIPS-EXPENSE	-	-	289	-	-	-	289	
193	0310000004099	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	
194		TOTAL ADMINISTRATIVE	4,587	4,693	14,225	13,410	14,023	63,015	202	1.4%
195	PARKS & FACILITIES									
199	032XXXXXX4008	FT SALARIES	2,990	2,991	8,971	8,750	8,971	41,003	0	0.0%
206	032XXXXXX4009	PT SALARIES	4,056	6,933	15,159	19,136	21,957	68,920	(6,798)	-31.0%
219	032XXXXXX502X	UTILITIES	3,516	3,556	6,414	7,540	10,148	37,235	(3,734)	-36.8%
228	032XXXXXX5060	CONTRACTUAL	1,313	7,543	9,123	14,660	16,891	62,684	(7,768)	-46.0%
235	032XXXXXX5061	REPAIR & MAINTENANCE	8,150	6,543	14,688	38,274	14,812	62,610	(124)	-0.8%
240	032XXXXXX6010	SMALL EQUIPMENT	573	500	1,685	1,284	2,000	5,575	(315)	
246	032XXXXXX6020	CAPITAL PURCHASES	-	-	-	6,271	-	3,600	-	#DIV/0!
253	032XXXXXX6021	SUPPLIES	2,972	8,767	10,603	17,275	17,918	71,620	(7,315)	-40.8%
255		TOTAL PARKS	23,571	36,834	66,643	113,190	92,697	353,247	(26,055)	-28.1%
256	RECREATION									
365	033XXXXXX4009	PT SALARIES	3,122	4,828	56,179	55,766	58,644	106,736	(2,466)	-4.2%
477	033XXXXXX5060	CONTRACTUAL	13,299	11,653	61,548	55,737	68,706	104,575	(7,158)	-10.4%
478	0330282836010	SMALL EQUIPMENT-OTHER	-	-	-	36	-	1,000	-	
479	0330282836020	CAPITAL EQUIPMENT-FITNESS	-	-	-	-	-	-	-	#DIV/0!
587	033XXXXXX6021	SUPPLIES	278	1,795	9,096	10,075	14,711	23,961	(5,615)	-38.2%
588		TOTAL RECREATION	16,699	18,275	126,823	121,614	142,062	236,272	(15,239)	-10.7%
589		TOTAL EXPENSES	44,857	59,802	207,690	248,214	248,782	652,534	(41,092)	-16.5%
590		RESERVES	(15,567)	(1,853)	241,259	92,263	194,555	209,168	46,704	24.0%
596										
597	0390000009992	TRANSFER OUT TO CAPITAL	-	-	-	-	-	149,000	-	
599										
600		Fund Balance-Beginning			242,280		283,519	283,519		
601		Fiscal Year Reserves		16	241,259		194,555	60,168		91111.0%
602		Fund Balance-Ending			483,540		478,074	343,687		

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 September 2014

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
603	05-NSSRA FUND				-					<i>Page 4</i>
604	0510000003010	TAXES	3,747	15,000	66,600	82,298	55,052	158,000	11,548	21.0%
605	0510000003080	NSSRA - GRANT	-	-	-	-	-	-	-	
606	0510000003081	INCLUSION REIMBURSEMENT	-	-	-	-	-	-	-	
607		TOTAL REVENUE	3,747	15,000	66,600	82,298	55,052	158,000	11,548	21.0%
608	0510000004008	SALARIES	1,492	1,594	4,566	4,499	4,773	21,322	(207)	-4.3%
609	0510000007010	NSSRA -EXPENSE	-	12,195	31,617	24,707	42,605	90,417	(10,988)	-25.8%
610	0520000004009	ALL PARKS SALARIES	-	-	-	-	-	8,200	-	#DIV/0!
611		TOTAL EXPENSES	1,492	13,789	36,183	29,206	47,378	119,939	(11,195)	#DIV/0!
612	0590000009991	TRANSFER IN TO NSSRA	-		-	-	-	-	-	#DIV/0!
613		TOTAL FUND REVENUE	3,747	15,000	66,600	82,298	55,052	158,000	11,548	21.0%
614		TOTAL FUND EXPENSES	1,492	13,789	36,183	29,206	47,378	119,939	(11,195)	-23.6%
615		RESERVES	2,255	1,211	30,417	53,093	7,674	38,061	22,743	296.4%
616										
617	0590000009992	TRANSFER OUT FROM NSSRA	-	-	-	-	-	114,187	-	
618										
619		Fund Balance-Beginning			146,340		137,967	137,967		
620		Fiscal Year Reserves			30,417		7,674	(76,126)		
621		Fund Balance-Ending			176,757		145,641	61,841		

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	A	B	C	D	E	F	G	H	I	J		
622	07-AUDIT FUND											<i>Page 5</i>
623	0710000003010	TAXES	254	1,000	4,519		4,732		3,700	10,726	819	22.1%
624	0710000005040	LEGAL & PROFESSIONAL	-	-	-		-		-	8,400	-	
625												
627		TOTAL FUND REVENUE	254	1,000	4,519		4,732		3,700	10,726	819	22.1%
628		TOTAL FUND EXPENSE	-	-	-		-		-	8,400	-	
629		RESERVES	254	1,000	4,519		4,732		3,700	2,326	819	22.1%
630		TRANSFER IN										
631												
632		Fund Balance-Beginning			8,134				8,076	8,076		
633		Fiscal Year Reserves	254		4,519				3,700	2,326		
634		Fund Balance-Ending			12,653				11,776	10,402		

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		
635	09-LIABILITY FUND											<i>Page 6</i>
636	0910000003010	TAXES	763	1,500	13,558		14,196	11,812	32,000	1,747	14.8%	
637	0910000004008	FT SALARIES	237	237	703		627	707	3,179	(4)	-0.6%	
638	0910000007020	LIABILITY INSURANCE	4,636	2,319	9,272		6,346	6,957	29,214	2,315	33.3%	
640		TOTAL EXPENSES	4,873	2,556	9,975		6,973	7,664	32,393	2,311	30.1%	
641		TOTAL FUND REVENUE	763	1,500	13,558		14,196	11,812	32,000	1,747	14.8%	
642		TOTAL FUND EXPENSE	4,873	2,556	9,975		6,973	7,664	32,393	2,311	30.1%	
643		RESERVES	(4,110)	(1,056)	3,584		7,223	4,147	(393)	(564)	-13.6%	
644												
645		TRANSFER IN										
646		Fund Balance-Beginning			16,479			16,118	16,118			
647		Fiscal Year Reserves			3,584			4,147	(393)			
648		Fund Balance-Ending			20,063			20,265	15,725			

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	A	B	C	D	E	F	G	H	I			
649	11-SOCIAL SECURITY FUND											
650	1110000003010	TAXES	1,582	6,000	28,121		26,747		22,577	65,000	5,544	24.6%
651												
652	1110000004011	WITHOLDING	3,302	4,000	13,591		13,337		12,608	54,742	983	7.8%
654												
655		TOTAL FUND REVENUE	1,582	6,000	28,121		26,747		22,577	65,000	5,544	24.6%
656		TOTAL FUND EXPENSE	3,302	4,000	13,591		13,337		12,608	54,742	983	7.8%
657		RESERVES	(1,719)	2,000	14,531		13,410		9,969	10,258	4,562	45.8%
658	<hr/>											
659	1190000009991	TRANSFER IN TO SOCIAL SECURITY	-	-	-				-	-	-	
660												
661		Fund Balance-Beginning			35,206				32,438	32,438		
662		Fiscal Year Reserves			14,531				9,969	10,258		
663		Fund Balance-Ending			49,737				42,407	42,696		

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 September 2014

2	AccountNum	AccountDesc	Current Month Actual	Current Month Budget	Fiscal Year to Date Actual	Prior to Date	Year Actual	Fiscal to Date	Year Budget	Annual Budget	Variance Fiscal YTD Actual vs Fiscal YTD	J
	A	B	C	D	E	F	G	H	I	J		
664	13-IMRF FUND											<i>Page 8</i>
665	1310000003010	TAXES	1,196	4,000	21,259		22,426		16,996	50,673	4,263	25.1%
666	1310000004012	IMRF-EMPLOYER	3,687	3,525	13,035		10,451		12,812	52,500	223	1.7%
668		TOTAL FUND REVENUE	1,196	4,000	21,259		22,426		16,996	50,673	4,263	25.1%
669		TOTAL FUND EXPENSES	3,687	3,525	13,035		10,451		12,812	52,500	223	1.7%
670		RESERVES	(2,491)	475	8,223		11,975		4,184	(1,827)	4,039	96.5%
671	1390000009991	TX FROM CORP			-							
672		Fund Balance-Beginning			25,424				23,230	23,230		
673		Fiscal Year Reserves			8,223				4,184	(1,827)		
674		Fund Balance-Ending			33,647				27,414	21,403		

Northfield Park District
 Revenue and Expense Report
 For the Month Ending
 September 2014

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
675	15-CAPITAL PROJECTS FUND									<i>Page 9</i>
677	1520009503060	FOUNDATION CONTRIBUTIONS	(5)	-	-	-	-	-	-	
681	1521060003099	WILLOW PARK-MISC INCOME	-	-	-	-	-	-	-	
682	1521069143060	NP FOUNDATION CONTRIBUTIONS	-	-	-	-	-	25,000	-	#DIV/0!
700	TOTAL REVENUES		(5)	-	-	-	-	25,000	-	
703	<hr/>									
736	OTHER CAP. PROJECTS									
737	1520000005040	LEGAL & PROFESSIONAL EXP	-	134	439	11,807	1,475	1,475	(1,036)	
738	1520000006020	ARKS GENERAL CAPITAL PURCHASE	30,659	-	30,659	-	44,000	44,000	(13,341)	
740	1521050007090	COMMUNITY CENTER LOAN	-	-	-	-	-	8,333	-	
741	1521050004009	CAPITAL- COM. CTR SALARIES	350	-	350	-	-	-	350	
742	1521050006020	MMUNITY CENTER CAP PURCHASES	-	-	-	-	-	6,776	-	
743	1521060004009	CAPITAL PROJECTS SALARY	-	-	-	-	-	-	-	
744	1521060006020	WILLOW PARK CAP. PUCHASES	1,648	15,634	1,648	-	17,234	24,924	(15,585)	
745	1521070004009	CAPITAL-CLARKSON PK SALARIES	467	-	467	-	-	-	467	
746	1521070006020	LARKSON PARK CAPITAL PURCHASE	800	15,030	800	-	15,830	53,870	(15,030)	
747	1521080004009	CAPITAL-FOX MEADOW SALARIES	117	-	117	-	-	-	117	
748	1521080005060	FOX MEADOW WETLANDS	625	625	1,250	-	1,250	13,578	-	
749	1521080006020	FOX MEADOW CAPITAL	-	2,473	-	1,250	2,473	20,043	(2,473)	
750	1520000007091	PARKS GENERAL -100kLOAN REPMT	-	-	-	-	-	-	-	
751	1521069147090	LOAN REPAYMENT-1.4k	-	-	-	-	-	151,440	-	
752	OTHER CAPITAL EXPENSES		34,667	33,895	35,731	13,057	82,261	324,439	(46,531)	
753	<hr/>									
754	TOTAL CAPITAL REVENUE		(5)	-	-	-	-	25,000	-	
755	TOTAL CAPITAL EXPENSES		34,667	33,895	35,731	13,057	82,261	324,439	(46,531)	
756	RESERVES		(34,672)	(33,895)	(35,731)	(13,057)	(82,261)	(299,439)	46,531	
757	<hr/>									
758	OTHER SOURCES									
759	Fund Transfers									
760	1521069149991	TRANS. FROM RECREATION	-	-	-	-	-	149,000	-	
761	1521069149992	TRANS. FROM CORPORATE	-	-	-	-	-	97,850	-	
762	1521069149993	TRANS. FROM NSSRA	-	-	-	-	-	114,187	-	
763			-	-	-	-	-	361,037	-	
764										
765										
766										
767										
768	<hr/>									
768	RESERVES									
769	Fund Balance-Beginning				290,751		247,081	247,081		
770	Fiscal Year Reserves				(35,731)		(82,261)	61,598		
771	Fund Balance-Ending				255,020		164,820	308,679		

NORTHFIELD PARK DISTRICT
 DETAILED BALANCE SHEET
 FOR PERIOD ENDING 9/30/14

ACCOUNT #	DESCRIPTION	9/30/14	09/30/13	\$ CHANGE	% CHANGE
ASSETS					
01-0-000-000-1000	OPERATING-NORTHVIEW	\$ 25,663.82	\$ 98,535.55	\$ (72,871.73)	-283.9%
01-0-000-000-1003	PETTY-NVB	1,552.87	957.87	595	38.3%
01-0-000-000-1007	ILLINOIS FUNDS MONEY MARKET	546.99	545.01	2	0.4%
01-0-000-000-1010	NORTHVIEW TAX ACCT	1,380,925.84	1,101,946.03	278,980	20.2%
01-0-000-000-1013	PETTY CASH BOX @ COMM CTR	100.00	100.00	-	0.0%
CASH		\$ 1,408,795.52	\$ 1,202,090.46	\$ 206,705.06	14.7%
01-0-000-000-1200	ACCOUNTS RECEIVABLE	\$ 2,649.84	\$ 2,596.59	53	2.0%
01-0-000-000-1300	PREPAID EXPENSES	-	-	-	
	PROVIDED FOR LONG TERM DEBT	108,335.00	116,670	(8,335)	-7.7%
	PROVIDED FOR LONG TERM DEBT	330,106.00	465,106.00	(135,000)	-40.9%
OTHER ASSETS		\$ 441,090.84	\$ 584,372.59	(143,282)	-32.5%
TOTAL ASSETS		\$ 1,849,886.36	\$ 1,786,463.05	\$ 63,423.31	3.4%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
0X-0-000-000-2000	ACCOUNTS PAYABLE	(0.03)	(0.03)	\$ 0.00	
0X-0-000-000-2010	ACCRUED PAYROLL	(2.17)	(2.17)	\$ 0.00	
XX-0-000-000-2011	EMPLOYEE DEFERRED COMP	19,630.00	13,130.00	\$ 6,500.00	
01-0-000-000-2050	DEFERRED INCOME	-	-	\$ -	
0X-0-000-000-2105	HEALTH CARE FSA	223.98	(235.05)	\$ 459.03	-195.3%
01-0-000-000-2106	DEPENDANT CARE FSA	142.88	142.88	\$ -	
0X-0-000-000-2300	FAMILY CREDIT	1,914.50	1,372.50	\$ 542.00	39.5%
	LOAN-NORTHVIEW BANK	330,106.00	465,106.00	\$ (135,000.00)	
	LOAN-VILLAGE OF NORTHFIELD	108,335.00	116,670.00	\$ (8,335.00)	-7.1%
TOTAL LIABILITIES		\$ 460,350.16	\$ 596,184.13	\$ (135,833.97)	
TOTAL LIABILITIES					
FUND EQUITY					
-					
01-0-000-000-9000	FUND BALANCE	\$ 975,636.51	\$ 841,446.74	\$ 134,189.77	13.8%
	FUND SURPLUS (DEFICIT)	413,900.00	348,832	65,068	15.7%
TOTAL FUND EQUITY		1,389,536.51	1,190,279	199,258	0.29
TOTAL LIABILITIES AND FUND EQUITY		\$ 1,849,886.67	\$ 1,786,462.87	\$ 63,423.80	3.4%

October, 2014 Board Report
Jennifer Sweeney

Winter Brochure

Staff is currently working on the winter brochure. We are a bit ahead of schedule so I anticipate it being mailed the week of November 10th.

Boo Bash

Boo Bash will take place on Friday, October 24th from 6-7:30 p.m. at the Community Center. There will be games, cookie decorating, craft table, a balloon artist, and moonwalk in the gym and Resident's Center. There also will be a trackless train that will take kids and parents for a ride around the walking path in the park, weather permitting. The event is targeted for children ages 3-8 years old.

Second Session Classes

The second sessions of classes started the week of October 20th. Enrollment has been good for both fall sessions this year and we still have parents registering their children for classes this week. Only two classes were cancelled, but those classes were offered on two different days so all the children were accommodated. The only decrease we are seeing this year is at the 3-5 year old age group, which does seem to go up and down from year to year.

Recreation Supervisor

Jim Reuter has been hired as our Recreation Supervisor and began on October 20th. Jim graduated from the University of Missouri in August 2014. He had been working part time at the Addison Park District where he completed his internship in August. We have rearranged some duties and Jim will be in charge of all the after school enrichment and instructional athletic classes, before school recreation, special events, seniors and the front desk staff. We are happy to have Jim aboard!

October, 2014 Board Report
Submitted by: Neal Barron

Gym Rentals

Gym rentals are almost set in stone with Wildcat Volleyball and Panther Basketball using most of our gym space.

Panther Basketball

All four teams have begun practicing. The 8th grade will have their first scrimmage the last week in October. The rest of the teams will see their first game action in November.

Fall Athletics

The second session of fall athletics has begun. Coach Jason has completed his first week and brings a young enthusiasm to the programs. Coach Carl is back by popular demand.

**October 2014
Northfield Park District Board Meeting
Parks & Facilities Report
Submitted by Bill Byron**

Willow Park

- Trevian Softball is using the fields through the end of October for their fall season.
- Trevian Soccer season ends November 9th, after which we will begin the post-season field maintenance on the soccer field. That plan includes aggressively core aerating, dormant seeding, and fertilizing before we put the growth covers down for the winter. This same work will also be performed on the baseball fields, but to a lesser extent with focus just on the high traffic areas.
- Leaf removal has begun throughout the park
- Park accessories will begin to be removed or stored for the winter over the next few weeks. This includes tennis windscreens, temporary outfield fencing, shade screens, and the batting cage.

Clarkson Park

- We added plastic reinforcement tiles to the grass area where our trucks enter to pick up the trash containers. The tiles were installed to ground level, then seeded over to establish grass so that the tiles eventually blend into the lawn. This will help handle the wear and tear of repeated entry and exit from our trucks.
- Leaf removal has begun throughout the park.

Community Center

- Nothing noteworthy this month

Fox Meadow

- Wetland management has ended for the season. The next step is three days of buckthorn removal which will take place over the winter. We are working with the FM Homeowners' Association to identify which areas we would like to focus on this winter.