

Northfield Park District
2007-2008 Budget Report

AccountNum	AccountDesc	Actual	Current Year Projections	Current Year Budget	Next Year Budget	Variance Current Year Projection vs Next Year Budget	
<i>Page 1</i>							
ALL FUNDS							
	TOTAL AGENCY REVENUE	1,446,705	1,423,910	1,412,645	2,360,111	936,201	65.7%
	TOTAL AGENCY EXPENSES	1,413,529	1,408,359	1,230,791	4,731,611	3,323,252	236.0%
	RESERVES	33,176	15,551	181,854	(2,371,499)	(2,387,050)	-15349.9%
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	FUNDS BEGINNING BALANCE	621,117	621,117		654,293	33,176	
	YEAR TO DATE RESERVES	33,176	15,551		(2,371,499)	(2,387,050)	
	FUNDS ENDING BALANCE	654,293	636,668		(1,717,207)	(2,353,875)	
	LOAN PROCEEDS				1,400,000	-	
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ALLOCATIONS							
	COMMUNITY CTR DEBT REPAYMENT	26,000	26,000		39,000	13,000	
	NVB DEBT REPAYMENT				117,630		
	NVB LINE OF CREDIT				19,500		
	EMERGENCY OPERATING (25% OF EXP excluding capital)	271,052	271,988		276,600	4,612	
	FOX MEADOW WETLANDS	25,710	25,710		26,710	1,000	
	TOTAL ALLOCATIONS	322,762	323,698		479,440	155,742	
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ENDING UNALLOCATED RESERVES		331,531	312,970		(796,647)	(1,109,616)	

Northfield Park District
2007-2008 Budget Report

AccountNum	AccountDesc	Actual	Current Year End Projections	Current Year Budget	Next Year Budget	Variance	
						Current Year Projection vs Next Year Budget	
01-CORPORATE FUND		2006-2007	2006-2007	2006-2007	2007-2008	Page 2	
011000003010	01-TAXES	562,490	562,809	564,512	574,065	11,256	2.0%
011000003070	BANK INTEREST	18,844	16,000	12,001	14,620	(1,380)	-8.6%
011000003099	MISCELLANEOUS INCOME	2,859	2,309	1,500	1,500	(809)	-35.0%
013000003060	CONTRIBUTIONS	1,950	-	-	-	-	
TOTAL REVENUES		586,143	581,118	578,013	590,185	9,067	1.6%
011000004008	FT SALARIES	212,486	213,000	222,092	244,254	31,254	14.7%
011000004009	PT SALARIES	48,612	46,000	61,820	38,585	(7,415)	-16.1%
011000004015	HEALTH INSURANCE	44,939	49,000	47,660	49,679	679	1.4%
011000004026	GAS / MILEAGE REIMBURSEMENT	5,272	5,092	5,520	5,520	428	8.4%
011000004050	DUES & EDUCATION	13,219	13,175	18,565	17,850	4,675	35.5%
011000004099	MISC -EXP	9,264	10,000	15,075	15,575	5,575	55.8%
011000005022	PHONE	5,910	5,700	4,800	5,760	60	1.1%
011000005023	DSL	1,494	1,500	1,380	1,140	(360)	-24.0%
011000005030	PRINTING	25,932	26,400	27,090	27,850	1,450	5.5%
011000005040	LEGAL & PROFESSIONAL	48,384	47,000	39,000	27,000	(20,000)	-42.6%
011000005060	CONTRACTUAL	30,416	25,925	23,048	25,588	(337)	-1.3%
011000006010	OFFICE EQUIPMENT	12,400	12,600	9,645	6,351	(6,249)	
011000006020	CAPITAL PURCHASES	14,791	14,791	14,791	2,250	(12,541)	-84.8%
011000006021	OFFICE SUPPLIES	4,796	4,500	4,925	4,940	440	9.8%
011000006025	POSTAGE	5,649	5,600	6,050	6,440	840	15.0%
011000006070	SAFETY	1,510	1,800	2,794	2,710	910	50.6%
0121059137060	DEBT REPAYMENT	8,333	8,333	8,333	8,333	-	0.0%
TOTAL EXPENSES		493,406	490,416	512,588	489,825	(591)	-0.1%
TOTAL OPERATING REVENUE		586,143	581,118	578,013	590,185	9,067	1.6%
TOTAL OPERATING EXPENSES		493,406	490,416	512,588	489,825	(591)	-0.1%
RESERVES		92,736	90,702	65,425	100,360	9,658	10.6%
OTHER SOURCES						-	
019000000991	TRANSFER TO CAPITAL FUND	50,000	50,000		122,000	72,000	
BEGINNING UNALLOCATED RESERVE BALANCE		153,940	153,940		196,676	42,736	
FISCAL YEAR RESERVES		42,736	40,702	65,425	(21,640)	(62,342)	
ENDING RESERVES BEFORE ALLOCATIONS		196,676	194,642		175,036	(19,606)	
ALLOCATIONS							
COMMUNITY CTR DEBT REPAYMENT (6500/ year)		26,000	26,000		32,500		
EMERGENCY OPERATING (25% OF EXPENSES)		123,352	122,604		122,456		
WILLOW PARK PROJECT							
TOTAL ALLOCATIONS		149,352	148,604		154,956		
ENDING UNALLOCATED RESERVES		47,324	46,038		20,080		

Northfield Park District
2007-2008 Budget Report

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03-RECREATION FUND							<i>Page 3</i>
031000003010	TAXES	24,954	25,022	25,283	25,522	500	2.0%
031000003099	MISC. INCOME	8,016	-	-	-	-	
032XXXXXX3030	RENTAL INCOME	152,723	148,830	145,460	112,725	(36,105)	-24.3%
032XXXXXX3050	CONCESSIONS	7,279	6,839	8,450	7,021	182	2.7%
032028XXX3040	FITNESS CENTER	54,898	53,264	34,732	43,122	(10,142)	-19.0%
033XXXXXX3020	PROGRAM REVENUE	312,816	313,912	287,554	285,984	(26,832)	-8.5%
	TOTAL REVENUES	560,685	547,867	501,479	474,374	(73,493)	-14.7%
ADMINISTRATIVE							
031000004008	FT SALARIES	38,023	39,102	33,001	42,565	3,463	8.9%
031000004009	ADMINISTRATIVE PT SALARIES	-	-	-	-	-	
PARKS & FACILITIES							
032XXXXXX4009	PT SALARIES	46,678	45,847	49,559	45,692	(155)	-0.3%
032XXXXXX502X	UTILITIES	27,602	28,477	29,653	30,265	1,788	6.3%
032XXXXXX5060	CONTRACTUAL	59,757	66,616	73,192	55,242	(11,374)	-17.1%
032XXXXXX5061	REPAIR & MAINTENANCE	14,327	14,908	17,800	30,025	15,117	101.4%
032XXXXXX6010	SMALL EQUIPMENT	4,377	4,377	5,050	10,925	6,548	
032XXXXXX6020	EQUIPMENT	10,205	10,205	10,343	5,375	(4,830)	-47.3%
032XXXXXX6021	SUPPLIES	20,479	23,230	27,492	18,047	(5,183)	-22.3%
	TOTAL PARKS	183,425	193,660	213,089	195,571	1,911	1.0%
RECREATION							
033XXXXXX4009	PT SALARIES	118,139	116,617	115,037	100,516	(17,623)	-15.1%
033XXXXXX5060	CONTRACTUAL	101,415	101,834	96,143	102,491	657	0.6%
0330282836020	FITNESS CAP. EQUIPMENT	11,075	11,075	8,675	5,690	(5,385)	
033XXXXXX6021	SUPPLIES	21,316	21,654	22,652	23,379	1,964	9.1%
	TOTAL RECREATION	251,945	251,180	242,507	232,076	(19,104)	-7.6%
	TOTAL EXPENSES	473,392	483,942	488,597	470,213	(13,729)	-2.8%
	TOTAL OPERATING REVENUE	560,685	547,867	501,479	474,374	(73,493)	-13.4%
	TOTAL OPERATING EXPENSES	473,392	483,942	488,597	470,213	(13,729)	-2.8%
	RESERVES	87,293	63,925	12,882	4,162	(59,763)	-93.5%
OTHER SOURCES							
0390000009992	TRANSFER TO CAPITAL FUND	200,000	200,000	-	55,000	(145,000)	-72.5%
	BEGINNING UNALLOCATED RESERVE BALANCE	342,010	342,010		229,303	(112,707)	
	FISCAL YEAR RESERVES	(112,707)	(136,075)		(50,838)	85,237	
	ENDING RESERVES BEFORE ALLOCATIONS	229,303	205,935		178,464	(27,471)	
ALLOCATIONS							
	FOX MEADOW WETLANDS	25,710	25,710		26,710	1,000	
	EMERGENCY OPERATING (25% OF EXPENSES)	118,348	120,986		117,553	(3,432)	
	WILLOW PARK PROJECT					-	
	TOTAL ALLOCATIONS	144,058	146,696		144,263	(2,432)	
	ENDING UNALLOCATED RESERVES	85,244	59,239		34,201	(25,038)	

Northfield Park District
2007-2008 Budget Report

AccountNum	AccountDesc	Actual	Current Year End Projections	Current Year Budget	Next Year Budget	Variance Current Year Projection vs Next Year Budget	
05-NSSRA FUND		-	-				<i>Page 4</i>
0510000003010	TAXES	142,978	143,370	145,239	146,237	2,867	2.0%
0510000003080	NSSRA - GRANT	5,500		5,501	-	-	
0510000003081	INCLUSION REIMBURSEMENT	-	-	-	-	-	
TOTAL REVENUE		148,478	143,370	150,740	146,237	2,867	2.0%
0510000004008	FULL TIME SALARIES	4,869	5,000	4,994	5,721	721	14.4%
0510000007010	NSSRA -EXPENSE	46,249	40,749	46,696	50,896	10,147	24.9%
TOTAL EXPENSES		51,118	45,749	51,690	56,617	10,868	23.8%
TOTAL FUND REVENUE		148,478	143,370	150,740	146,237	2,867	2.0%
TOTAL FUND EXPENSES		51,118	45,749	51,690	56,617	10,868	23.8%
RESERVES		97,359	97,621	99,050	89,620	(8,001)	-8.2%
059000000992	TRANSFER TO CAPITAL FUND	153,000	153,000		70,000	(83,000)	-54.2%
BEGINNING UNALLOCATED RESERVE BALANCE		72,627	72,627		16,987	(55,641)	
FISCAL YEAR RESERVES		(55,641)	(55,379)		19,620	74,999	
ENDING RESERVES BEFORE ALLOCATIONS		16,987	17,248		36,607	19,359	
ALLOCATIONS							
EMERGENCY OPERATING (25% OF EXPENSES)		12,780	11,437		14,154	2,717	
WILLOW PARK PROJECT							
TOTAL ALLOCATIONS		12,780	11,437		14,154	2,717	
ENDING UNALLOCATED RESERVES		4,207	5,811		22,453	16,642	

Northfield Park District
2007-2008 Budget Report

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07-AUDIT FUND							<i>Page 5</i>	
071000003010	TAXES	5,278	5,292	5,352	5,398	106	2.0%	
071000005040	LEGAL & PROFESSIONAL	2,500	2,500	2,500	5,000	2,500	100.0%	
079000009991	TRASFER IN TO AUDIT	-	-	-	-	-		
	TOTAL OPERARING REVENUE	5,278	5,292	5,352	5,398	106	2.0%	
	TOTAL OPERATING EXPENSES	2,500	2,500	2,500	5,000	2,500	100.0%	
	RESERVES	2,778	2,792	2,852	398	(2,394)	-85.8%	
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	BEGINNING UNALLOCATED RESERVE BALANCE	5,270	5,270		8,048	2,778		
	FISCAL YEAR RESERVES	2,778	2,792		398	(2,394)		
	ENDING RESERVES BEFORE ALLOCATIONS	8,048	8,062		8,446	384		
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ALLOCATIONS								
	EMERGENCY OPERATING (25% OF EXPENSES)	625	625		1,250	625		
	OTHER					-		
	TOTAL ALLOCATIONS	625	625		1,250	625		
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	ENDING UNALLOCATED RESERVES	7,423	7,437		7,196	(241)		
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Northfield Park District
2007-2008 Budget Report

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09-LIABILITY FUND							<i>Page 6</i>
0910000003010	TAXES	16,800	16,846	17,032	17,183	337	2.0%
0910000004008	FT SALARIES	2,073	2,149	2,039	2,144	(5)	-0.2%
0910000007020	LIABILITY INSURANCE	15,197	15,197	16,158	18,042	2,845	18.7%
0990000009991	TRANSFER IN TO LIABILITY	-	-	-	-	-	
	TOTAL EXPENSES	17,270	17,346	18,197	20,186	2,840	16.4%
	TOTAL OPERATING REVENUE	16,800	16,846	17,032	17,183	337	2.0%
	TOTAL OPERATING EXPENSES	17,270	17,346	18,197	20,186	2,840	16.4%
	RESERVES	(470)	(500)	(1,165)	(3,003)	(2,503)	500.6%
	BEGINNING UNALLOCATED RESERVE BALANCE	10,606	10,606		10,136	(470)	
	FISCAL YEAR RESERVES	(470)	(500)		(3,003)	(2,503)	
	ENDING RESERVES BEFORE ALLOCATIONS	10,136	10,106		7,133	(2,974)	
ALLOCATIONS							
	EMERGENCY OPERATING (25% OF EXPENSES)	4,318	4,337		5,047	710	
	OTHER					-	
	TOTAL ALLOCATIONS	4,318	4,337		5,047	710	
	ENDING UNALLOCATED RESERVES	5,818	5,770		2,086	(3,684)	

Northfield Park District
2007-2008 Budget Report

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11-SOCIAL SECURITY FUND							<i>Page 7</i>
111000003010	TAXES	34,563	34,657	35,038	35,350	693	2.0%
111000004011	WITHOLDING	34,521	36,000	30,398	36,635	635	1.8%
119000009991	TRANSFER IN TO SOCIAL SECURITY	-	-	-	-	-	
	TOTAL OPERATING REVENUE	34,563	34,657	35,038	35,350	693	2.0%
	TOTAL OPERATING EXPENSES	34,521	36,000	30,398	36,635	635	1.8%
	RESERVES	42	(1,343)	4,640	(1,285)	58	-4.3%
	TRANSFER IN FROM CORP					-	
	TRANSFER IN FROM REC					-	
	BEGINNING UNALLOCATED RESERVE BALANCE	34,881	34,881		34,923	42	
	FISCAL YEAR RESERVES	42	(1,343)	4,640	(1,285)	58	
	ENDING RESERVES BEFORE ALLOCATIONS	34,923	33,538		33,638	100	
ALLOCATIONS							
	EMERGENCY OPERATING (25% OF EXPENSES)	8,630	9,000		9,159	159	
	OTHER					-	
	TOTAL ALLOCATIONS	8,630	9,000		9,159	159	
	ENDING UNALLOCATED RESERVES	26,292	24,538		24,479	(59)	

Northfield Park District
2007-2008 Budget Report

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13-IMRF FUND							<i>Page 8</i>
131000003010	TAXES	25,443	25,512	25,791	26,022	510	2.0%
131000004012	IMRF-EMPLOYER	27,642	26,862	27,619	27,925	1,063	4.0%
1390000009991	TRANSFER IN TO IMRF	-	-	-	-	-	
	TOTAL OPERATING REVENUE	25,443	25,512	25,791	26,022	510	2.0%
	TOTAL OPERATING EXPENSES	27,642	26,862	27,619	27,925	1,063	4.0%
	RESERVES	(2,200)	(1,350)	(1,828)	(1,903)	(553)	40.9%
	TRANSFER IN FROM CORP						
	TRANSFER IN FROM REC						
	BEGINNING UNALLOCATED RESERVE BALANCE	1,129	1,129		(1,071)	(2,200)	
	FISCAL YEAR RESERVES	(2,200)	(1,350)	(1,828)	(1,903)	(553)	
	ENDING RESERVES BEFORE ALLOCATIONS	(1,071)	(221)		(2,974)	(2,752)	
ALLOCATIONS							
	EMERGENCY OPERATING (25% OF EXPENSES)	3,000	3,000		6,981	3,981	
	OTHER					-	
	TOTAL ALLOCATIONS	3,000	3,000		6,981	3,981	
	ENDING UNALLOCATED RESERVES	(4,071)	(3,221)		(9,955)	(6,734)	

Northfield Park District
2007-2008 Budget Report

AccountNum	AccountDesc	Actual	Current Year End Projections	Current Year Budget	Next Year Budget	Variance Current Year Projection vs Next Year Budget
15-CAPITAL PROJECTS FUND						
151000003070	BANK INTEREST	-	-	-	21000	21,000
1521079113060	CLARKSON PARK CONTRIBUTIONS	(20)	-	-	-	-
1521089123099	FOX MEADOW MISC	-	0	0	0	0
1520009503060	FOUNDATION CONTRIBUTIONS	(3)	(92)	-	-	92
1521069128010	CAPITAL PURCHASES	-	-	-	-	-
1521069143060	NP FOUND. CONTRIBUTIONS	-	-	-	200,000	200,000
1521069143061	USER GROUP CONTRIBUTIONS	-	-	-	-	-
1521069143062	KWBA - CONTRIBUTIONS	-	-	-	125,000	125,000
1521069143063	TREVIAN SOFTBALL - CONTRIB.	-	-	-	75,000	75,000
1521069143064	TREVIAN SOCCER - CONTRIBUTION	-	-	-	250,000	250,000
1521069143065	AYSO-CONTRIBUTION	-	-	-	-	-
1521069143080	2005 FED HUD-GRANT	19,840	19,840	99,200	79,360	59,520
1521069143081	2006 FED HUD-GRANT	49,500	49,500	-	198,000	148,500
1521069143082	2007 FED HUD-GRANT	-	-	-	-	-
1521069143083	2007 IDMR GRANT-GRANT	-	-	-	-	-
1521069143084	2007 C200 GRANT-GRANT	-	-	-	-	-
1521069143085	2006 IEPA 319-GRANT	-	-	-	57,000	57,000
1521069143086	2007 IEPA 319-GRANT	-	-	-	60,000	60,000
1521069143087	OTHER GRANTS	-	-	-	-	-
1521069143088	OTHER GRANTS	-	-	-	-	-
1521069143090	NVB LOAN PROCEEDS	-	-	-	1	1
1521069143099	MISCELLANEOUS	-	-	-	-	-
1521069143974	2007 C200 GRANT-GRANT	-	-	-	-	-
TOTAL REVENUES		69,317	69,248	99,200	1,065,361	996,113 1438.5%
1521069144009	4009 PT-SALARIES XING GUARD	-	-	-	10,400	10,400
1521069144099	4099-MISCELLANEOUS EXPENSE	-	-	-	10,000	10,000
1521069145040	WILLOW PARK CONSULTING FEES	258,215	260,988	35,000	253,932	(7,056) -2.7%
1521069148010	CONSTRUCTION COST	-	-	64,200	-	-
1521149148020	WILLOW PARK ENHANCEMENT	-	-	1	-	-
1521149148020	WILLOW PARK ENHANCEMENT	-	-	1	-	-
1521069148011	8011-EARTHWORK-LENNY HOFFMAN	6,214	6,214	-	649,566	643,352
1521069148012	8012-BBALL FIELD,ERTHWRK&DRAIN	-	-	-	312,519	312,519
1521069148013	8013-CONCRETE	2,500	2,500	-	172,484	169,984
1521069148014	8014-MASONRY	320	320	-	15,550	15,230
1521069148015	8015-PLAYFIELD EQUIP & STRUCT	-	-	-	204,587	204,587
1521069148016	8016-PLUMBING	2,190	2,190	-	218,626	216,436
1521069148017	8017-ELECTRIC	10,094	10,094	-	608,450	598,356
1521069148018	8018-BITUMINOUS PAVING	-	-	-	139,800	139,800
1521069148019	8019-FENCING	1,630	1,630	-	163,322	161,692
1521069148020	8020-LNDSCEPE/SITE FURNISH	8,325	8,325	-	256,034	247,709
1521069148021	8021-IRRIGATION WELL	1,051	1,051	-	114,159	113,108
1521069148022	8022-IRRIGATION	1,250	1,250	-	115,700	114,450
1521069148023	8023-MASONRY PAVERS	-	-	-	36,700	36,700
1521069148024	8024-COMMONWEALTH EDISON	-	-	-	6,000	6,000
1521069148025	OWNER PURCHASE- IN THE CONTRAC	-	-	-	18,583	18,583
1521069148026	OWNER PURCHASES-NOT IN CONTRAC	500	500	-	20,800	20,300

Northfield Park District
2007-2008 Budget Report

AccountNum	AccountDesc	Actual	Current Year End Projections	Current Year Budget	Next Year Budget	Variance	
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1521069148027	GENERAL CONDITIONS	21,390	10,482	-	86,345	75,863	
1521069148028	CONTINGENCY	-	-	-	211,653	211,653	
	TOTAL EXPENSES	313,679	305,544	99,202	3,625,210	3,309,666	1083.2%
	TOTAL OPERATING REVENUE	69,317	69,248	99,200	1,065,361	996,113	1438.5%
	TOTAL OPERATING EXPENSES	313,679	305,544	99,202	3,625,210	3,319,666	1086.5%
	RESERVES	(244,362)	(236,296)	(2)	(2,559,849)	(2,323,553)	983.3%
1521069149991	TRANS FROM RECREATION	200,000	200,000		55,000	(145,000)	
1521069149992	TRANSFER FROM CORPORATE	50,000	50,000	-	122,000	72,000	144.0%
1521069149993	TRANSFER FROM NSSRA	153,000	153,000		70,000	(83,000)	
	TOTAL TRANSFERS	403,000	403,000		247,000		
	BEGINNING UNALLOCATED RESERVE BALANCE	654	654		159,292	158,638	
	FISCAL YEAR RESERVES	158,638	166,704		(2,312,849)	(2,479,553)	
	ENDING RESERVES BEFORE ALLOCATIONS	159,292	167,358		(2,153,557)	(2,320,915)	
	LOAN PROCEEDS				1,400,000		
	ALLOCATIONS						
	EMERGENCY OPERATING (25% OF EXPENSES)	-	-				
	NVB LOAN PAYMENT (1.4M @4 %)				117,630	117,630	
	NVB LINE OF CREDIT (900,000.00 @3%)				19,500	19,500	
	TOTAL ALLOCATIONS	-	-		137,130	137,130	
	ENDING UNALLOCATED RESERVES	159,292	167,358		(890,687)	(1,058,045)	