

## Northfield Park District 2013-2014 Budget Report

AccountNum	AccountDesc	FYTD Actual 2012-2013	Current Year End Projections 2012-2013	Current Year Budget 2012-2013	Next Year Budget 2013- 2014	Variance 2012- 2013 Projection vs 2013-2014 Budget	%
2	3	C	D	E	F	G	H
792	SUMMARY OF ALL FUNDS	-	06/30/13	07/01/12- 06/30/13	2013-2014		Page 1
793						0	
794	TOTAL AGENCY REVENUE	1,715,671	1,690,974	1,653,447	1,701,668	10,694	0.6%
795	TOTAL AGENCY EXPENSES	1,587,559	1,609,690	1,664,383	1,744,986	135,296	8.4%
796	RESERVES	128,113	81,285	(10,936)	(43,318)	(124,603)	-153.3%
797			-			-	
798	Fund Balance-Beginning	718,734	718,734	694,765	800,019	81,285	11.3%
799	Fiscal Year Reserves	128,113	81,285	(10,936)	(43,318)	(124,603)	-153.3%
800	<b>Fund Balance-Ending</b>	<b>846,847</b>	<b>800,019</b>	<b>683,829</b>	<b>756,701</b>	<b>(43,318)</b>	<b>-5.4%</b>

818

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3	A	B	C	D	E	F	G	H
827		<b>SUMMARY OF OPERATING ACTIVITIES</b>	-	06/30/13	07/01/12- 06/30/13	2013-2014	-	
828		<b>(EXCLUDING CAPITAL)</b>						
829		TAXES FOR ALL FUNDS	989,970	981,183	968,961	998,330	17,147	1.7%
830		OTHER REVENUE (CORP, REC, only)	705,113	689,656	664,486	673,338	(16,318)	-2.4%
831		<b>TOTAL REVENUE FROM OPERATING ACTIVITIES</b>	<b>1,695,082</b>	<b>1,670,839</b>	<b>1,633,447</b>	<b>1,671,668</b>	829	0.0%
832							-	
833		<b>TOTAL EXPENSES FROM OPERATING ACTIVITIES</b>	<b>1,387,178</b>	<b>1,381,034</b>	<b>1,415,121</b>	<b>1,458,728</b>	77,694	5.6%
834							-	
835		NET OPERATING RESERVES	307,904	289,805	218,326	212,940	(76,866)	-26.5%

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2	3	C	D	E	F	G	H	
4	A	B	C	D	E	F	G	
	<b>01-CORPORATE FUND</b>						Page 2	
5	0110000003010	TAXES	631,649	625,643	632,000	645,000	19,357	3.1%
6	0110000003070	BANK INTEREST	1,139	780	780	780	-	0.0%
7	0110000003091	NSSRA REIMBURSEMENT	6,786	7,900	7,932	8,100	200	2.5%
8	0110000003095	MISCELLANEOUS REIMBURSEMENT	454	-	-	-	-	#NAME?
8	0110000003099	MISCELLANEOUS REVENUE	2,301	2,050	1,500	1,500	(550)	-26.8%
10		<b>TOTAL REVENUES</b>	<b>642,330</b>	<b>636,373</b>	<b>642,212</b>	<b>655,380</b>	<b>19,007</b>	<b>3.0%</b>
11	0110000004008	FT SALARIES	300,355	300,000	307,400	315,731	15,731	5.2%
12	0110000004009	PT SALARIES	53,877	55,500	55,749	58,237	2,737	4.9%
13	0110000004015	HEALTH INSURANCE	64,200	64,200	68,052	69,867	5,667	8.8%
14	0110000004026	GAS / MILEAGE REIMBURSEMENT	7,119	7,200	7,440	7,440	240	3.3%
15	0110000004050	DUES & EDUCATION	14,395	14,750	16,884	15,947	1,197	8.1%
16	0110000004099	MISC -EXP	13,690	15,064	15,000	15,000	(64)	-0.4%
17	0110000005022	PHONE	6,180	6,100	6,360	6,480	380	6.2%
18	0110000005023	INTERNET / CABLE	1,291	1,392	1,392	1,392	-	0.0%
19	0110000005030	PRINTING	29,268	29,268	30,250	30,800	1,532	5.2%
20	0110000005040	LEGAL & PROFESSIONAL	6,418	7,000	4,200	7,200	200	2.9%
21	0110000005060	CONTRACTUAL	37,298	32,819	32,125	32,311	(508)	-1.5%
22	0110000006010	OFFICE EQUIPMENT	1,870	2,069	4,503	4,500	2,431	117.5%
24	0110000006021	OFFICE SUPPLIES	3,838	4,500	4,500	4,800	300	6.7%
25	0110000006025	POSTAGE	3,911	4,000	4,555	4,555	555	13.9%
26	0110000006070	SAFETY	3,076	2,300	2,070	1,990	(310)	-13.5%
27		<b>TOTAL EXPENSES</b>	<b>546,786</b>	<b>546,162</b>	<b>560,480</b>	<b>576,251</b>	<b>30,089</b>	<b>5.5%</b>
29		Total Revenue	642,330	636,373	642,212	655,380	19,007	3.0%
30		Total Expenses	546,786	546,162	560,480	576,251	30,089	5.5%
31		Fiscal Year Reserves Before Interfund Transfers	95,544	90,211	81,732	79,129	(11,082)	-12.3%
39		Fund Balance-Beginning	198,577	198,577	188,081	190,938	(7,639)	-3.8%
40		Fiscal Year Reserves before Interfund Transfers	95,544	90,211	81,732	79,129	(11,082)	-12.3%
41		Interfund Transfers	(97,850)	(97,850)	(97,850)	(97,850)	-	0.0%
42		<b>Fund Balance-Ending</b>	<b>196,271</b>	<b>190,938</b>	<b>171,963</b>	<b>172,218</b>	<b>(18,721)</b>	<b>-9.8%</b>
43		<b>ALLOCATIONS</b>						
45	ASSIGNED	Emergency Operating (25% of expenses)	136,696	136,540	140,120	144,063	7,522	5.5%
51		Total Allocations	136,696	136,540	140,120	144,063	7,522	5.5%
52		<b>ENDING UNASSIGNED FUNDS</b>	<b>59,575</b>	<b>54,398</b>	<b>31,843</b>	<b>28,155</b>	<b>(26,243)</b>	<b>-48.2%</b>

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2		C	D	E	F	G	H
3	A	B					
53	<b>03-RECREATION FUND</b>						Page 3
54	031000003010	TAXES	36,752	36,472	34,800	38,900	2,428 6.7%
62	0310000103060	DONATION FOR SCHOLARSHIPS	950	950	-	-	(950) -100.0%
66	032XXXXXX3030	RENTAL INCOME	266,009	271,495	250,095	280,057	8,562 3.2%
70	032XXXXXX3050	CONCESSIONS	13,524	12,583	14,080	12,280	(303) -2.4%
76	033028XXX3040	FITNESS CENTER	53,203	52,800	43,887	53,663	863 1.6%
83	032XXXXXX3095	REIMBURSEMENTS	21,334	2,584	-	-	(2,584) -100.0%
195	033XXXXXX3020	PROGRAM REVENUE	339,866	338,514	346,212	316,958	(21,556) -6.4%
197		TOTAL REVENUES	731,638	715,398	689,074	701,858	(13,540) -1.9%
198	ADMINISTRATIVE						
199	031000004008	FT SALARIES	57,959	55,200	55,185	60,360	5,160 9.3%
201	0310000104095	SCHOLARSHIPS-EXPENSE	1,865	1,137	-	-	(1,137) -100.0%
203		TOTAL ADMINISTRATIVE	59,883	56,337	55,185	60,360	4,023 7.1%
204	PARKS & FACILITIES						
212	032XXXXXX4009	PT SALARIES	50,679	51,261	59,058	63,975	12,714 24.8%
215	032XXXXXX4008	FT SALARIES	39,147	39,300	39,028	39,993	693 1.8%
229	032XXXXXX502X	UTILITIES	31,631	34,675	38,838	36,308	1,633 4.7%
237	032XXXXXX5060	CONTRACTUAL	51,026	57,420	57,631	76,408	18,988 33.1%
244	032XXXXXX5061	REPAIR & MAINTENANCE	96,672	86,600	82,195	60,415	(26,185) -30.2%
249	032XXXXXX6010	SMALL EQUIPMENT	1,114	2,800	5,075	5,875	3,075 109.8%
256	032XXXXXX6020	EQUIPMENT	-	-	-	10,200	10,200
263	032XXXXXX6021	SUPPLIES	57,619	53,157	58,092	61,120	7,963 15.0%
265		TOTAL PARKS	327,888	325,213	339,917	354,294	29,081 8.9%
266	RECREATION						
375	033XXXXXX4009	PT SALARIES	94,140	94,073	95,814	97,355	3,282 3.5%
488	033XXXXXX5060	CONTRACTUAL	112,422	114,347	106,749	93,921	(20,426) -17.9%
594	0330282836010	SMALL EQUIPMENT-OTHER	1,013	1,013	1,300	2,519	1,506 148.6%
595	0330282836020	FITNESS CAP. EQUIPMENT	-	-	-	-	-
596	033XXXXXX6021	SUPPLIES	19,258	18,990	25,035	21,567	2,577 13.6%
597		TOTAL RECREATION	226,834	228,423	228,897	215,362	(13,061) -5.7%
598		TOTAL EXPENSES	614,605	609,973	623,999	630,016	20,043 3.3%
600		Total Revenue	731,638	715,398	689,074	701,858	(13,540) -1.9%
601		Total Expenses	614,605	609,973	623,999	630,016	20,043 3.3%
602		Fiscal Year Reserves Before Interfund Transfers	117,033	105,425	65,075	71,842	(33,583) -31.9%
608		Fund Balance-Beginning	198,002	198,002	184,274	174,427	(23,575) -11.9%
609		Fiscal Year Reserves before Interfund Transfers	117,033	105,425	65,075	71,842	(33,583) -31.9%
610	0390000009992	Interfund Transfers	(129,000)	(129,000)	(49,000)	(49,000)	(80,000) 62.0%
611		Fund Balance-Ending	186,035	174,427	200,349	197,269	22,842 13.1%
613	ALLOCATIONS						
615	ASSIGNED	Emergency operating (25% of expenses)	153,651	128,743	156,000	157,504	28,761 22.3%
616	RESTRICTED	Scholarship Fund	921	2,000	2,000	2,000	-
617		Total Allocations	154,572	130,743	158,000	159,504	28,761 22.0%
619	ENDING UNASSIGNED FUNDS		31,463	43,684	42,349	37,765	(5,919) -13.5%

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620	<b>05-NSSRA FUND</b>							Page 4
621	0510000003010	TAXES	185,922	184,554	180,000	168,400	(16,154)	-8.8%
624		TOTAL REVENUE	185,922	184,554	180,000	168,400	(16,154)	-8.8%
625	0510000004008	ADMIN SALARIES	20,042	19,350	19,298	20,848	1,498	7.7%
626	0520000004009	ALL PARKS SALARIES	7,676	7,676	8,033	8,190	514	6.7%
628	0510000007010	NSSRA -EXPENSE	72,090	72,000	74,142	85,889	13,889	19.3%
629		TOTAL EXPENSES	99,808	99,026	101,474	114,927	15,901	16.1%
630								
631		Total Revenue	185,922	184,554	180,000	168,400	(16,154)	-8.8%
632		Total Expenses	99,808	99,026	101,474	114,927	15,901	16.1%
633		Fiscal Year Reserves Before Interfund Transfers	86,115	85,528	78,526	53,473	(32,055)	-37.5%
637		Fund Balance-Beginning	28,980	28,980	29,570	84,030	55,050	190.0%
638		Fiscal Year Reserves before Interfund Transfers	86,115	85,528	78,526	53,473	(32,055)	-37.5%
639		Interfund Transfers	(13,793)	(30,478)	(81,763)	(111,201)	(80,723)	264.9%
640		Fund Balance-Ending	101,301	84,030	26,333	26,302	(57,728)	-68.7%
641	ALLOCATIONS						-	
642	RESTRICTED	Emergency operating (25% of expenses)	24,952	24,757	25,368	28,732	3,975	16.1%
643		Total Allocations	24,952	24,757	25,368	28,732	3,975	16.1%
644	ENDING RESTRICTED FUNDS		76,349	59,274	965	(2,430)	(61,704)	-104.1%

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2	3	C	D	E	F	G	H
645	<b>07-AUDIT FUND</b>						Page 5
646	0710000003010	TAXES	9,671	9,529	9,750	10,201	672 7.1%
647						-	
648	0710000005040	LEGAL & PROFESSIONAL	8,400	8,400	8,400	8,300	(100) -1.2%
649						-	
650		Total Revenue	9,671	9,529	9,750	10,201	672 7.1%
651		Total Expenses	8,400	8,400	8,400	8,300	(100) -1.2%
652		Fiscal Year Reserves Before Interfund Transfers	1,271	1,129	1,350	1,901	772 68.4%
653							
655		Fund Balance-Beginning	4,767	4,767	4,703	5,896	1,129 23.7%
656		Fiscal Year Reserves before Interfund Transfers	1,271	1,129	1,350	1,901	772 68.4%
657		Interfund Transfers	-	-	-	-	
658		Fund Balance-Ending	6,038	5,896	6,053	7,797	1,901 32.2%
659	ALLOCATIONS					-	
660	RESTRICTED	Emergency operating (25% Expenses)	2,100	2,100	2,100	2,075	(25) -1.2%
664						-	
665	<b>ENDING RESTRICTED FUNDS</b>		<b>3,938</b>	<b>3,796</b>	<b>3,953</b>	<b>5,722</b>	1,926 50.7%

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2								
3	A	B	C	D	E	F	G	H
666	<b>09-LIABILITY FUND</b>							Page 6
667	0910000003010	TAXES	29,015	28,793	26,850	30,701	1,908	6.6%
668								
669	0910000004008	FT SALARIES	2,805	2,800	2,808	2,878	78	2.8%
670	0910000007020	LIABILITY INSURANCE	23,898	24,000	24,618	26,648	2,648	11.0%
671	0990000009991	TRANSFER IN TO LIABILITY	-	-	-	-	-	
672		TOTAL EXPENSES	26,703	26,800	27,426	29,526	2,726	10.2%
673								
674		Total Revenue	29,015	28,793	26,850	30,701	1,908	6.6%
675		Total Expenses	26,703	26,800	27,426	29,526	2,726	10.2%
676		Fiscal Year Reserves Before Interfund Transfers	2,312	1,993	(576)	1,175	(818)	-41.1%
678								
679		Fund Balance-Beginning	11,160	11,160	10,961	13,153	1,993	17.9%
680		Fiscal Year Reserves before Interfund Transfers	2,312	1,993	(576)	1,175	(818)	-41.1%
681		Interfund Transfers	-	-	-	-	-	
682		Fund Balance-Ending	13,472	13,153	10,385	14,328	1,175	8.9%
683	ALLOCATIONS							
684	RESTRICTED	Emergency operating (25% Expenses)	6,676	6,700	6,857	7,382	682	10.2%
685								
686								
687		Total Allocations	6,676	6,700	6,857	7,382	682	10.2%
688	ENDING RESTRICTED FUNDS		6,797	6,453	3,529	6,946	493	7.6%

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3	A	B	C	D	E	F	G	H
689	<b>II-SOCIAL SECURITY FUND</b>							Page 7
690	1110000003010	TAXES	51,019	50,601	41,781	57,127	6,526	12.9%
691							-	
692	1110000004011	WITHOLDING	46,665	47,673	49,142	51,100	3,427	7.2%
693							-	
694		Total Revenue	51,019	50,601	41,781	57,127	6,526	12.9%
695		Total Expenses	46,665	47,673	49,142	51,100	3,427	7.2%
696		Fiscal Year Reserves Before Interfund Transfers	4,354	2,928	(7,361)	6,027	3,099	105.8%
701		Fund Balance-Beginning	16,353	16,353	13,059	19,281	2,928	17.9%
702		Fiscal Year Reserves before Interfund Transfers	4,354	2,928	(7,361)	6,027	3,099	105.8%
703		Interfund Transfers	-	-	-	-	-	
704		Fund Balance-Ending	20,707	19,281	5,698	25,308	6,027	31.3%
705	ALLOCATIONS						-	
706	RESTRICTED	Emergency operating (25% Expenses)	11,666	11,918	12,286	12,775	857	7.2%
707							-	
708							-	
709		Total Allocations	11,666	11,918	12,286	12,775	857	7.2%
710	<b>ENDING RESTRICTED FUNDS</b>		<b>9,041</b>	<b>7,362</b>	<b>(6,588)</b>	<b>12,533</b>	<b>5,170</b>	<b>70.2%</b>



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2								
3	A	B	C	D	E	F	G	H
711	<b>13-IMRF FUND</b>							Page 8
712	1310000003010	TAXES	45,941	45,591	43,780	48,001	2,410	5.3%
713						-		
714	1310000004012	IMRF-EMPLOYER	44,212	43,000	44,200	48,608	5,608	13.0%
715								
716		Total Revenue	45,941	45,591	43,780	48,001	2,410	5.3%
717		Total Expenses	44,212	43,000	44,200	48,608	5,608	13.0%
718		Fiscal Year Reserves Before Interfund Transfers	1,728	2,591	(420)	(607)	(3,198)	-123.4%
719								
721		Fund Balance-Beginning	20,384	20,384	18,862	22,975	2,591	12.7%
722		Fiscal Year Reserves before Interfund Transfers	1,728	2,591	(420)	(607)	(3,198)	-123.4%
723		Interfund Transfers	-	-	-	-	-	
724		Fund Balance-Ending	22,112	22,975	18,442	22,368	(607)	-2.6%
725	ALLOCATIONS					-		
726	RESTRICTED	Emergency operating (25% Expenses)	11,053	10,750	11,050	12,152	1,402	13.0%
729		TOTAL ALLOCATIONS	11,053	10,750	11,050	12,152	1,402	13.0%
730	ENDING RESTRICTED FUNDS		11,059	12,225	7,392	10,216	(2,009)	-16.4%

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2	3	C	D	E	F	G	H
<b>15-CAPITAL PROJECTS FUND</b>							Page 9
731							
737	1521060003099	WILLOW PARK-MISC INCOME	135	135	-	-	(135)
738							
739		WILLOW PARK PROJECT CONSTRUCTION 2007					
740	1521069143060	NP FOUNDATION CONTRIBUTIONS	20,000	20,000	20,000	30,000	10,000 50.0%
746		TOTAL REVENUES	20,135	20,135	20,000	30,000	9,865 49.0%
747							
750	1521069147090	LOAN REPAYMENT-1.4k	138,164	138,200	138,190	144,938	6,738 4.9%
753		WILLOW PARK PROJECT EXPENSES	138,164	138,200	138,190	144,938	6,738 4.9%
754							
755		OTHER CAP. PROJECTS/PURCHASES					
756	1520000005040	LEGAL & PROFESSIONAL EXP	24,752	36,000	5,000	5,500	(30,500) -84.7%
757	1520000006020	PARKS GENERAL CAPITAL PURCHASE	12,412	12,412	12,002	12,000	(412) -3.3%
759	1521050006020	COMMUNITY CENTER CAP PURCHASES	6,397	6,394	12,063	6,776	383 6.0%
760	1521060006020	WILLOW PARK CAP. PUCHASES	-	-	-	25,916	25,916
762	1521070006020	CLARKSON PARK CAPITAL PURCHASE	3,045	19,800	65,418	52,275	32,475 164.0%
764	1521080006020	FOX MEADOW CAPITAL	7,278	7,500	8,240	30,503	23,003 306.7%
766	1521050007090	COMMUNITY CENTER LOAN	8,333	8,350	8,350	8,350	- 0.0%
767		OTHER CAPITAL EXPENSES	62,216	90,456	111,072	141,320	81,365 89.9%
768							
769	CAPITAL FUND	Total Revenue	20,135	20,135	20,000	30,000	9,865 49.0%
770	CONTINUED	Total Expenses	200,380	228,656	249,262	286,258	57,602 25.2%
771		Fiscal Year Reserves Before Interfund Transfers	(180,245)	(208,521)	(229,262)	(256,258)	(47,737) 22.9%
772							
773	1521069149993	TRANS. FROM NSSRA	13,793	30,478	81,762	111,200	80,722 264.9%
774	1521069149992	TRANS. FROM CORPORATE	97,850	97,850	97,850	97,850	- 0.0%
775	1521069149991	TRANS. FROM RECREATION	129,000	129,000	49,000	49,000	(80,000) -62.0%
776		TOTAL TRANSFERS	240,643	257,328	228,612	258,050	722 0.3%
777							
778		Fund Balance-Beginning	240,511	240,511	245,255	289,319	48,807 20.3%
779		Fiscal Year Reserves before Interfund Transfers	(180,245)	(208,521)	(229,262)	(256,258)	(47,737) 22.9%
780		Interfund Transfers	240,643	257,328	228,612	258,050	722 0.3%
781		Fund Balance-Ending	300,909	289,319	244,605	291,111	1,793 0.6%
784		ALLOCATIONS					
785	ASSIGNED	Community Center Loan due to Village of NFDL	65,000	65,000	65,000	71,500	6,500 10.0%
786	ASSIGNED	Fox Meadow Wetlands Maintenance	20,885	20,885	28,385	13,885	(7,000) -33.5%
787	RESTRICTED	NSSRA Transfers to Capital Projects	13,793	30,478	81,762	111,200	80,722 264.9%
788	UNRESTRICTED-AS	Other Capital Projects	201,231	172,956	69,458	94,526	(78,430) -45.3%
789		Total Allocations	300,909	289,319	244,605	291,111	1,793 0.6%

791