

NORTHFIELD PARK DISTRICT

BOARD OF PARK COMMISSIONERS

MONTHLY MEETING

MONDAY, NOVEMBER 17th, 2025





**NORTHFIELD PARK DISTRICT
REGULAR BOARD MEETING
MONDAY, NOVEMBER 17th, 2025
LUSTIG LODGE AT CLARKSON PARK
6:30 PM**

AGENDA

1. Roll Call
2. Approval / Additions to Agenda
3. Correspondence
 - a. Michael Cohen Email
4. Audience Comments
5. Director's Report
 - a. 2024-2025 Annual Comprehensive Financial Report
 - b. Consideration to Approve Tax Levy Ordinance #11-17-25-01
 - c. Consideration of an Ordinance Providing for the Submission of a Limiting Rate Increase Ballot Question to the Voters of the District at the March 17, 2026, Gubernatorial Primary Election
 - i. Election Ordinance #11-17-25-02
 - d. Consideration to Approve Personnel Policy Manual Changes
 - e. Informational Items
6. Consent Agenda
 - a. Approval of October 27th, 2025, Public Meeting Minutes
 - b. Approval of October 27th, 2025, Regular Board Meeting Minutes
 - c. Approval of Cash Expenditures for Month of October 2025
7. Agency Reports
 - a. Finance
 - b. Recreation / Park Grounds and Facilities
8. Board Member Comments
9. 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



To: Park Board of Commissioners
From: Bill Byron
Subject: Correspondence
Date: November 17th, 2025

Correspondence

From: Michael Cohen <michael.cohen.23@gmail.com>

Sent: Tuesday, October 28, 2025 7:32 AM

Subject: Pocket Park feedback (please forward this to other members of the Park Board).

Dear Northfield Park Board members and Mr. Bill Byron,

It was good seeing you last night at the Northfield Park meeting and I appreciate the Board taking the time to discuss the points I raised.

I understand the desire to place as much playground equipment into the new pocket park as possible to benefit small children, including the request at last night's meeting to investigate how to fit an additional ADA compliant swing into the design. The pocket park was initially pitched as a small neighborhood park built next to our yard to which families with young kids in the area could walk. The initial design contained two pieces of playground equipment geared towards kids 3-5 years old. Since our initial discussion on the pocket park, the vision has grown to include four pieces of equipment including more swings, an additional piece of playground equipment, and an observatory deck. Last night's meeting included additional direction by the Park Board to investigate the possibility of adding additional swings into the design, removing a second of the 3 existing Canadian Hemlocks if necessary.

Here's the challenge. As you are aware, the Tower Road Right of Way is not a wide area of land, and has an additional requirement from the Village to set aside 14 feet for an access path along the north side of the proposed park. The only way to increase playground equipment is to remove trees and push the park deeper into the Tower Road Right of Way with a clear view of our backyard.

My requests last night were:

(1) To respect the privacy of our backyard as much as possible by including more landscaping / screening into the design. As the design grows to maximize playground equipment, the budget for landscaping will inevitably be reduced to cover additional costs.

A new design should not consider pushing the park deeper into the Tower Road Right Of Way, giving more of a direct view of our backyard and requiring more trees be removed. If the Board wants more swings in the park, consider removing another piece of equipment. As more playground equipment is added, then less room is then available for landscaping.

(2) To design the pocket park focusing on functionality and aesthetics, that all residents would appreciate. Playground equipment is an integral part of a backyard for families with kids, but proper landscaping can change the dynamic of the pocket park to benefit all residents. I suggested swapping the sidewalk on the south portion of the pocket park with pavers, placing trees, bushes, and other landscaping between and adjacent to playground equipment. And finally consider planting grasses and other landscaping to have a border between the park and our property.

I realize all of these requests come at a slight increased cost to the proposed pocket park. I think it is worth it. A pocket park will be an asset to all residents in the neighborhood, and for that reason Suzanne and I supported this initiative with a letter included in the grant application. As the Board finalizes the layout of the pocket park, I would ask that you put yourselves in our shoes as far as how you would want a park designed next to your yard.

Respectfully,

Mike and Suzanne Cohen

DIRECTOR'S REPORT



To: Park Board of Commissioners
From: Bill Byron
Subject: 2024-2025 Annual Comprehensive Financial Report
Date: November 17th, 2025

The District Audit for year ending June 30th, 2025, has been completed by Lauterbach & Amen, LLP and reviewed by staff.

Attached for the Park Board of Commissioners review and comment are the Statements on Auditing Standards, Management Letter and Audited Financial Report.

A representative from Lauterbach & Amen, LLP will be at the meeting to review the audit and answer any questions you may have.

Recommendation: To accept and place on file the 2024-2025 Annual Comprehensive Financial Report as presented.



November 10, 2025

Members of the Board of Commissioners
Northfield Park District, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northfield Park District, Illinois for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2025, except for the implementation of GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements are noted below.

Management's estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Net pension related accounts are based on estimated assumptions used by the actuary
- Total OPEB related accounts are based on estimated assumptions used by the actuary

We evaluated the key factors and assumptions used to develop the above estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Significant Audit Findings – Continued

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 10, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information and supplemental schedules, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Commissioners and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Commissioners and staff (in particular the Finance Department) of the Northfield Park District, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

NORTHFIELD PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

401 Wagner Road
Northfield, IL 60093
Phone: 847.446.4428
Fax: 847.446.4431
www.northfieldparks.org



November 10, 2025

Members of the Board of Commissioners
Northfield Park District, Illinois

In planning and performing our audit of the financial statements of the Northfield Park District (the District), Illinois, for the year ended June 30, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Northfield Park District, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for park districts. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to park districts in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at park districts due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in park districts occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the District continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring of cyber security trends affecting park districts.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recover plans on at least an annual basis.

By increasing awareness and preparedness, the District can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

Management's Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

PRIOR RECOMMENDATION

1. **FUNDS OVER BUDGET**

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget. Funds over budget for the current and prior fiscal year are as follows:

Fund	2024	2025
Recreation	\$ -	31,579
Capital Projects	3,802	-

Recommendation

We recommended the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment. This variance is due to NSSRA inclusion costs being higher than expected.

The District is under the Budget and Appropriations Act and the Receptions Fund's actual expenditures do not exceed the appropriation ordinance amounts.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, Financial Reporting Model Improvements, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, Financial Reporting Model Improvements is applicable to the District's financial statements for the year ended June 30, 2026.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the District's financial statements for the year ended June 30, 2026.

NORTHFIELD PARK DISTRICT, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

401 Wagner Road
Northfield, IL 60093
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NORTHFIELD PARK DISTRICT, ILLINOIS

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NORTHFIELD PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

NORTHFIELD PARK DISTRICT, ILLINOIS

Principal Officials
June 30, 2025

BOARD OF COMMISSIONERS

Bridget M. Kennedy, President

Catherine J. Lutz, Vice President

Christopher E. Brandel, Commissioner

Ted Garard, Commissioner

Amy Manojlovski, Commissioner

Nathaniel Pave, Commissioner

Craig Pullins, Commissioner

John Norbot, Treasurer

ADMINISTRATIVE

William J. Byron, Executive Director

FINANCIAL SECTION

This section includes:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Northfield Park District's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

November 10, 2025

Members of the Board of Commissioners
Northfield Park District, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northfield Park District, Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Northfield Park District, Illinois, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Northfield Park District, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTHFIELD PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2025

The Management Discussion and Analysis (MD&A) of the Northfield Park District (the District), Illinois is designed to 1) assist the reader in focusing on significant financial issues, 2) provide an overview of the District's financial activity, 3) identify the District's financial position and ability to address future challenges, 4) identify material deviations from the budget, and 5) identify individual fund issues or concerns.

FINANCIAL HIGHLIGHTS

- The District's net position was \$9,066,936 at June 30, 2025 as compared to the net position of \$8,724,534 at June 30, 2024, an increase of \$342,402.
- For the Recreation Fund, revenues exceeded expenditures by \$339,172 before a transfer to the Capital Projects Fund of \$440,608. The General Fund revenues exceeded expenditures by \$243,433 before a \$120,000 transfer to the Capital Projects Fund.
- The General and Recreation Fund transfers to the Capital Fund were used to cover expenditures for the current and future Community Center, Clarkson and Willow Park renovation projects, and equipment purchases.
- At the end of the year the District had total outstanding debt of \$1,485,465. A decrease of \$206,065 from last year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operation in more detail than the government-wide statements by providing information about the District's most significant funds.

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business.

NORTHFIELD PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2025

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District's property tax base and the condition of the District's infrastructure, is needed to assess the overall health of the Park District.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). An important purpose of the design of the statement of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include general government and culture and recreation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Park District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. The District maintains only governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

NORTHFIELD PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2025

USING THIS ANNUAL REPORT – Continued

Fund Financial Statements – Continued

Governmental Funds – Continued

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Recreation Fund, and the Capital Projects Fund, all of which are considered major funds.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary information for the General Fund and Recreation Fund and the District's Illinois Municipal Retirement Fund employee pension obligation.

NORTHFIELD PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that, in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$9,066,936, an increase of \$342,402.

	Net Position	
	2025	2024
Current Assets	\$ 3,978,271	3,665,479
Capital Assets	8,604,387	8,943,792
Total Assets	12,582,658	12,609,271
Deferred Outflows	949,359	1,055,637
Total Assets/Deferred Outflows	13,532,017	13,664,908
Long-Term Debt	2,530,445	3,026,105
Other Liabilities	1,058,677	955,532
Total Liabilities	3,589,122	3,981,637
Deferred Inflows	875,959	958,737
Total Liabilities/Deferred Inflows	4,465,081	4,940,374
Net Position		
Net Investment in Capital Assets	7,098,278	7,252,262
Restricted	245,412	272,810
Unrestricted	1,723,246	1,199,462
Total Net Position	9,066,936	8,724,534

By far the largest portion of the District's net position, \$7,098,278 or 78.3 percent, reflects its investment in capital assets (for example, land, construction in progress, land improvements, buildings and other improvements, machinery and equipment, and licensed vehicles); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$245,412 or 2.7 percent, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$1,723,246, or 19.0 percent, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

NORTHFIELD PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

	Changes in Net Position	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 1,365,416	1,330,329
Operating Grants/Contributions	43,500	49,250
Capital Grants/Contributions	129,523	-
General Revenues		
Property Taxes	1,461,137	1,342,751
Replacement Taxes	9,342	14,088
Interest Income	129,430	101,896
Miscellaneous	3,186	3,480
Total Revenues	<u>3,141,534</u>	<u>2,841,794</u>
Expenses		
General Government	877,541	783,761
Culture and Recreation	1,887,815	1,690,229
Interest on Long-Term Debt	33,776	38,149
Total Expenses	<u>2,799,132</u>	<u>2,512,139</u>
Change in Net Position	342,402	329,655
Net Position - Beginning	<u>8,724,534</u>	<u>8,394,879</u>
Net Position - Ending	<u>9,066,936</u>	<u>8,724,534</u>

Net position of the District's governmental activities increased by 3.9 percent (\$9,066,936 in 2025 compared to \$8,724,534 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints totaled \$1,723,246 at the end of this year.

Governmental Activities

Revenues for governmental activities totaled \$3,141,534, while the cost of all governmental functions totaled \$2,799,132. This results in a surplus of \$342,402. In 2024, revenues of \$2,841,794 exceeded expenditures of \$2,512,139, resulting in a surplus of \$329,655. The surplus in 2025 is due mainly to \$69,512 unexpected interest income, \$144,903 increase in program revenue, and \$35,000 unspent wages/benefits, due to a temporary vacant position and less part time wages.

NORTHFIELD PARK DISTRICT, ILLINOIS

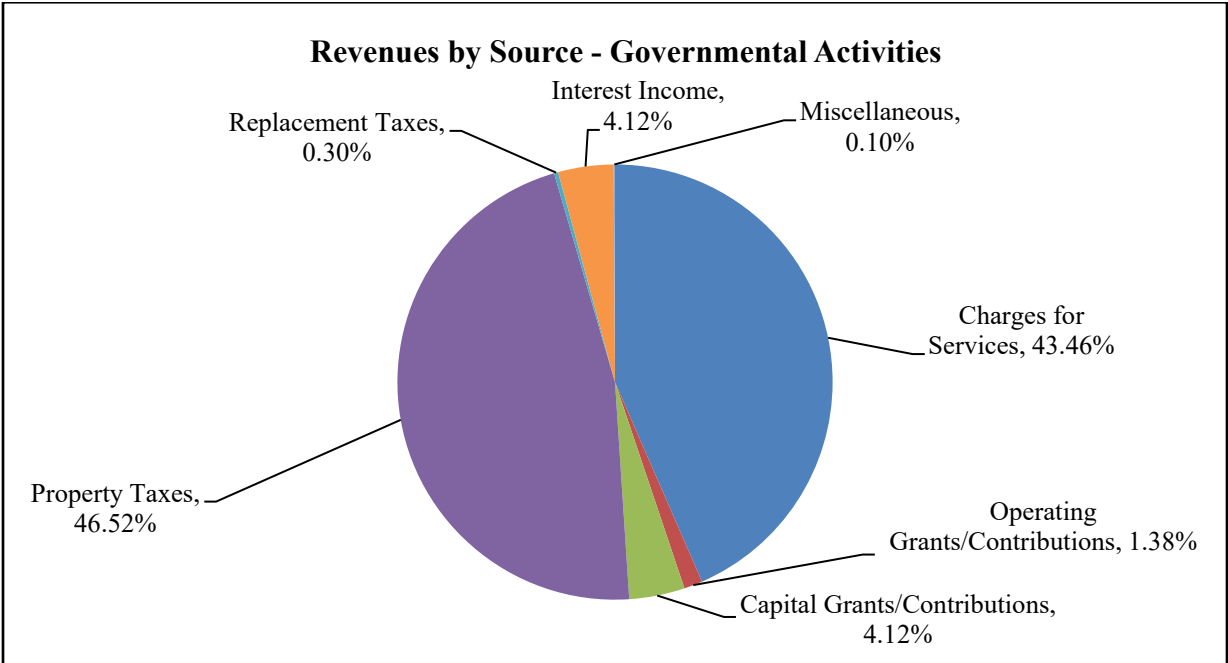
**Management’s Discussion and Analysis
June 30, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities – Continued

At June 30, 2025, charges for services account for 43.5 percent, or \$1,365,416, of total revenue. The percentage for 2024 was 46.8 percent.

The following table graphically presents the major revenue sources of the District in 2025. It depicts very clearly the reliance on property taxes and charges for services to fund governmental activities. It also clearly identifies the percentage the District receives from other sources.

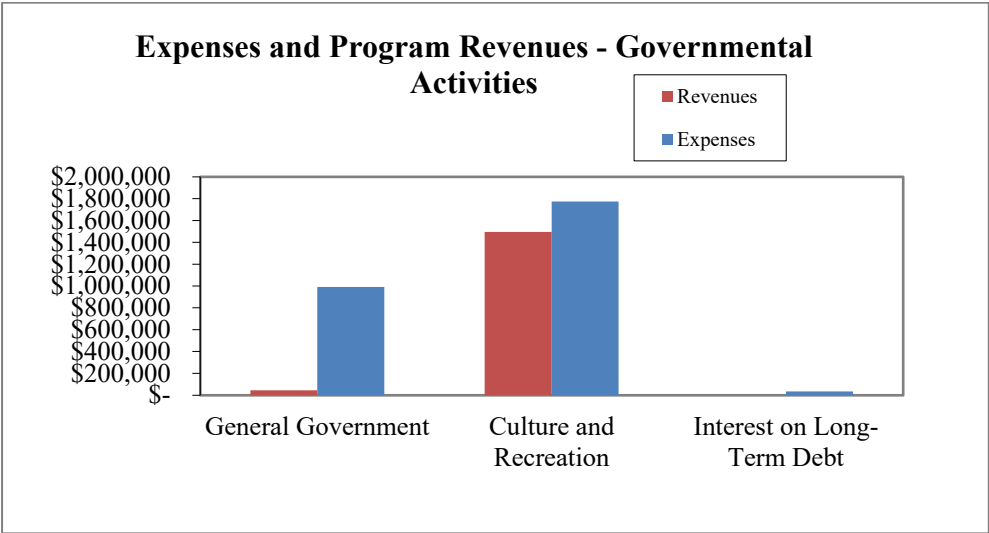


NORTHFIELD PARK DISTRICT, ILLINOIS

**Management’s Discussion and Analysis
June 30, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities – Continued



The ‘Expenses and Program Revenues’ Table summarizes the revenue and expenses of the governmental activities and identifies those governmental functions where program expenses greatly exceed revenues.

FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$2,367,990 which is \$349,409 higher than last year’s total of \$2,018,581.

The General Fund reported an increase in fund balance of \$123,433. This increase is a result of more unforeseen bank interest revenue and savings on personnel expenditures.

The Recreation Fund reported a decrease in fund balance of \$101,436. This decrease is due to a larger transfer out made to the Capital Projects Fund.

The Capital Projects fund balance at year end was \$1,053,742 compared to \$726,330 last year. This is an increase of \$327,412 and is due to fund transfers to accumulate resources for future projects.

NORTHFIELD PARK DISTRICT, ILLINOIS

**Management’s Discussion and Analysis
June 30, 2025**

GENERAL FUND AND RECREATION FUND BUDGETARY HIGHLIGHTS

Budgeted expenditures in the General Fund totaled \$1,068,058, while actual expenditures for the year totaled \$996,875. Personal services, materials and supply, and other charges came in under budget by \$32,936, \$2,238, and \$39,537 respectively. Personnel services expenditures came in under budget by \$31,536 due to an employee retiring mid-year, less part-time hours paid, and health insurance cost being 38,501 lower than budget due to more employees waving coverage than expected.

Budgeted expenditures in Recreation Fund were \$1,391,033, while actual expenditures for the year totaled \$1,422,612. Administration expenditures came in \$51,288 over budget, recreation expenditures came in \$46,985 under budget and special recreation expenditures came in \$27,276 over budget. This is due to NSSRA inclusion costs being greater than expected.

Budgeted revenues in the Recreation Fund totaled \$1,594,765; actual revenues were \$1,761,784. The largest variances included user fees due to summer camp and other programming increased registration. In addition, the rental revenue at Clarkson Park continues to increase as well as soccer and baseball fields.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District’s investment in capital assets for its governmental activities as of June 30, 2025 was \$8,604,387 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and other improvements, machinery and equipment, and licensed vehicles.

	Capital Assets - Net of Depreciation	
	2025	2024
Land	\$ 2,191,738	2,191,738
Construction in Progress	16,882	-
Land Improvements	380,176	496,698
Buildings and Other Improvements	5,574,688	5,766,536
Machinery and Equipment	432,451	476,228
Licensed Vehicles	8,452	12,592
Total	8,604,387	8,943,792

This year’s additions to capital assets included:

Construction in Progress	\$ 16,882
Machinery and Equipment	26,255
	<u>43,137</u>

Additional information on the District’s capital assets can be found in Note 3 of this report.

NORTHFIELD PARK DISTRICT, ILLINOIS

**Management’s Discussion and Analysis
June 30, 2025**

CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued

Debt Administration

At year-end, the District had total outstanding debt of \$1,485,465, a decrease of \$206,065. The following is a comparative statement of outstanding debt:

	<u>Long-Term Debt Outstanding</u>	
	<u>2025</u>	<u>2024</u>
Debt Certificates	\$ 1,485,465	1,674,023
Installment Contracts	-	17,507
	<u>1,485,465</u>	<u>1,691,530</u>

Additional information on the District’s long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES

The District’s staff and Board of Commissioners considered many factors when setting the 2026 budget, tax rates, and fees that will be charged for its governmental activities. One of those factors is the economy, including the change in the Consumer Price Index (CPI) and changes in the unemployment rate.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District’s finances, comply with finance-related laws and regulations, and demonstrate the District’s commitment to public accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be directed to William Byron, Executive Director, Northfield Park District, 401 Wagner Road, Northfield, Illinois 60093.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

NORTHFIELD PARK DISTRICT, ILLINOIS

Statement of Net Position

June 30, 2025

See Following Page

NORTHFIELD PARK DISTRICT, ILLINOIS

Statement of Net Position

June 30, 2025

ASSETS	
Current Assets	
Cash and Investments	\$ 3,036,961
Receivables - Net of Allowances	
Property Taxes	795,037
Accounts	16,200
Prepays	130,073
Total Current Assets	<u>3,978,271</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	2,208,620
Depreciable	13,135,539
Accumulated Depreciation	<u>(6,739,772)</u>
Total Noncurrent Assets	<u>8,604,387</u>
Total Assets	<u>12,582,658</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>949,359</u>
Total Assets and Deferred Outflows of Resources	<u>13,532,017</u>

The notes to the financial statements are an integral part of this statement.

LIABILITIES

Current Liabilities

Accounts Payable	\$ 94,539
Accrued Payroll	72,239
Accrued Interest Payable	29,482
Other Payables	575,339
Compensated Absences Payable	11,675
Total OPEB Liability - RBP	85,740
Debt Certificates Payable	189,663
Total Current Liabilities	<u>1,058,677</u>

Noncurrent Liabilities

Compensated Absences Payable	46,701
Net Pension Liability - IMRF	1,129,518
Total OPEB Liability - RBP	58,424
Debt Certificates Payable	1,295,802
Total Noncurrent Liabilities	<u>2,530,445</u>
Total Liabilities	<u>3,589,122</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	795,037
Grants	73,127
Deferred Items - IMRF	7,795
Total Deferred Inflows of Resources	<u>875,959</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,465,081</u>

NET POSITION

Net Investment in Capital Assets	7,098,278
Restricted - Property Tax Levies	
Retirement	65,436
Public Liability Insurance	17,514
Audit	17,120
Social Security	30,927
Special Recreation	114,415
Unrestricted	<u>1,723,246</u>
Total Net Position	<u>9,066,936</u>

The notes to the financial statements are an integral part of this statement.

NORTHFIELD PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended June 30, 2025

	Expenses	Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
General Government	\$ 877,541	-	43,500	-	(834,041)
Culture and Recreation	1,887,815	1,365,416	-	129,523	(392,876)
Interest on Long-Term Debt	33,776	-	-	-	(33,776)
Total Governmental Activities	<u>2,799,132</u>	<u>1,365,416</u>	<u>43,500</u>	<u>129,523</u>	<u>(1,260,693)</u>
General Revenues					
Taxes					
Property Taxes					1,461,137
Intergovernmental - Unrestricted					
Replacement Taxes					9,342
Interest Income					129,430
Miscellaneous					<u>3,186</u>
					<u>1,603,095</u>
Change in Net Position					342,402
Net Position - Beginning					<u>8,724,534</u>
Net Position - Ending					<u><u>9,066,936</u></u>

The notes to the financial statements are an integral part of this statement.

NORTHFIELD PARK DISTRICT, ILLINOIS**Balance Sheet - Governmental Funds****June 30, 2025**

	General	Special Revenue Recreation	Capital Projects	Totals
ASSETS				
Cash and Investments	\$ 796,480	1,102,604	1,137,877	3,036,961
Receivables - Net of Allowances				
Property Taxes	605,295	189,742	-	795,037
Accounts	35	16,165	-	16,200
Prepays	4,396	116,041	9,636	130,073
Total Assets	1,406,206	1,424,552	1,147,513	3,978,271
LIABILITIES				
Accounts Payable	21,588	52,307	20,644	94,539
Accrued Payroll	50,988	21,251	-	72,239
Other Payables	-	575,339	-	575,339
Total Liabilities	72,576	648,897	20,644	742,117
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	605,295	189,742	-	795,037
Grants	-	-	73,127	73,127
Total Deferred Inflows of Resources	605,295	189,742	73,127	868,164
Total Liabilities and Deferred Inflows of Resources	677,871	838,639	93,771	1,610,281
FUND BALANCES				
Nonspendable	4,396	116,041	9,636	130,073
Restricted	130,997	114,415	-	245,412
Committed	178,134	307,252	-	485,386
Assigned	-	48,205	1,044,106	1,092,311
Unassigned	414,808	-	-	414,808
Total Fund Balances	728,335	585,913	1,053,742	2,367,990
Total Liabilities, Deferred Inflows of Resources and Fund Balances	1,406,206	1,424,552	1,147,513	3,978,271

The notes to the financial statements are an integral part of this statement.

NORTHFIELD PARK DISTRICT, ILLINOIS

Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2025

Total Governmental Fund Balances	\$ 2,367,990
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	8,604,387
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	941,564
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(58,376)
Net Pension Liability - IMRF	(1,129,518)
Total OPEB Liability - RBP	(144,164)
Debt Certificates Payable	(1,485,465)
Accrued Interest Payable	(29,482)
Net Position of Governmental Activities	<u>9,066,936</u>

The notes to the financial statements are an integral part of this statement.

NORTHFIELD PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended June 30, 2025

	General	Special Revenue Recreation	Capital Projects	Totals
Revenues				
Taxes	\$ 1,109,752	351,385	-	1,461,137
Intergovernmental	9,342	-	-	9,342
Charges for Services	-	1,365,416	-	1,365,416
Grants and Donations	-	43,500	129,523	173,023
Interest Income	119,511	-	9,919	129,430
Miscellaneous	1,703	1,483	-	3,186
Total Revenues	1,240,308	1,761,784	139,442	3,141,534
Expenditures				
General Government	996,875	-	-	996,875
Culture and Recreation	-	1,404,477	-	1,404,477
Capital Outlay	-	-	147,436	147,436
Debt Service				
Principal Retirement	-	17,507	188,558	206,065
Interest and Fiscal Charges	-	628	36,644	37,272
Total Expenditures	996,875	1,422,612	372,638	2,792,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	243,433	339,172	(233,196)	349,409
Other Financing Sources (Uses)				
Transfers In	-	-	560,608	560,608
Transfers Out	(120,000)	(440,608)	-	(560,608)
	(120,000)	(440,608)	560,608	-
Net Change in Fund Balances	123,433	(101,436)	327,412	349,409
Fund Balances - Beginning	604,902	687,349	726,330	2,018,581
Fund Balances - Ending	728,335	585,913	1,053,742	2,367,990

The notes to the financial statements are an integral part of this statement.

NORTHFIELD PARK DISTRICT, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 349,409
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlays	43,137
Depreciation Expense	(382,542)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(97,387)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences	(165)
Change in Net Pension Liability - IMRF	(69,903)
Change in Total OPEB Liability - RBP	290,292
Retirement of Debt	206,065
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	<u>3,496</u>
Changes in Net Position of Governmental Activities	<u>342,402</u>

The notes to the financial statements are an integral part of this statement.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Northfield Park District (the District) of Illinois, is duly organized and existing under the provisions of the laws of the State of Illinois. The District is operating under the provisions of the District Code of the State of Illinois approved July 8, 1947 and under all laws amendatory thereto. The District operates under the commissioner-director form of government. The District provides services that include: preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Park District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the District as pension trust funds and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows of resources and obligations. The District's net position are reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (general government, recreation, etc.). The functions are supported by general government revenues (property taxes, certain intergovernmental revenues, fines, charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property tax, intergovernmental revenues, interest income, etc.).

The District allocates indirect costs to other funds for personnel who perform administrative services for those funds, along with other indirect costs deemed necessary for their operations, but are paid for through the General Fund.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows of resources, liabilities/deferred inflows of resources, fund balance/net position, revenues and expenditures/expenses. An emphasis is placed on major funds within the governmental category.

A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains one major special revenue fund, the Recreation Fund, which is used to account for revenues and expenditures related to the establishment and maintenance of the following programs: sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains one major capital projects fund, the Capital Projects Fund, which is used to account for all the capital improvements not specifically accounted for in other funds.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus is used.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus – Continued

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows of resources and liabilities/deferred inflows of resources are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or an economic asset is used. Revenues, expenses, gains, losses, assets/deferred outflows of resources, and liabilities/deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES/DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for governmental activities include property taxes.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Prepays

Prepays are valued at cost, which approximates market. The cost of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

NORTHFIELD PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
June 30, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES/DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION – Continued

Capital Assets

Capital assets purchased or acquired with an original minimum cost of \$5,000 are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs. Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	20 Years
Buildings and Other Improvements	7 - 50 Years
Machinery and Equipment	5 - 20 Years
Licensed Vehicles	8 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee.

All eligible vacation and sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES/DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE/NET POSITION – Continued

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NORTHFIELD PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
June 30, 2025**

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTANCY

BUDGETARY INFORMATION

The Executive Director and budget committee prepare a proposed operating budget which is submitted to the Board of Commissioners for their approval. The budget document is made available for public inspection for at least 30 days prior to Board action.

The Board of Commissioners is required to hold at least one public hearing prior to passage of the annual Budget and Appropriation Ordinance. The budget is an estimate of actual expenditures and the appropriation represents the legal spending limit.

The Budget and Appropriation Ordinance must be enacted into law prior to the end of the first quarter of the fiscal year (September 30).

The Board of Commissioners has the power to:

- Amend the Budget and Appropriation Ordinance in the same manner as its enactment.
- Transfer between line items of any fund an amount not exceeding in the aggregate of 10% of the total amount appropriated for that fund.
- After six months of the fiscal year, by two-thirds vote, transfer any appropriation item it anticipates being unexpended to any other appropriation item.

Expenditures legally may not exceed the total appropriations at the fund level. All unspent budgetary amounts lapse at year-end. During the year, no supplementary appropriations were made.

The budget is prepared for all funds on the same basis as the general purpose financial statements and is consistent with GAAP. The budget is derived from the annual Budget and Appropriation Ordinance of the District. All budgetary funds are controlled by an integrated budgetary accounting system in accordance with various legal requirements which govern the District.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN AN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget as of the date of this report:

<u>Fund</u>	<u>Amount</u>
Recreation	\$ 31,579

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the District's funds.

Permitted Deposits and Investments – Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Funds and the Illinois Park District Liquid Asset Fund are not registered with the SEC as investment companies. Investments in both Funds are valued at the share price, the price for which the investment could be sold.

At year-end the carrying amount of the District's deposits totaled \$3,036,294 and the bank balances totaled \$3,056,045. The District also has \$667 invested in the Illinois Funds, which has an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that mitigates interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in instruments authorized under State Statute, the District does not have a formal investment policy that mitigates credit risk. At year-end, the District's investment in the Illinois Funds was rated AAmmf by Fitch.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a formal investment policy that mitigates custodial credit risk. At year-end all of the bank balance of the deposits was covered by federal depository or equivalent insurance, and represents cash at paying agent for debt service payments. The District's investment in the Illinois Funds is not subject to custodial credit risk.

Concentration Risk. This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District does not have a formal investment policy that mitigates concentration risk. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

PROPERTY TAXES

Property taxes for 2024 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by Cook County and are payable in two installments on or about March 1 and August 1. The County collects such taxes and remits them periodically.

CAPITAL ASSETS

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,191,738	-	-	2,191,738
Construction in Progress	-	16,882	-	16,882
	<u>2,191,738</u>	<u>16,882</u>	<u>-</u>	<u>2,208,620</u>
Depreciable Capital Assets				
Land Improvements	3,246,971	-	-	3,246,971
Buildings and Other Improvements	8,307,907	-	-	8,307,907
Machinery and Equipment	1,355,458	26,255	-	1,381,713
Licensed Vehicles	198,948	-	-	198,948
	<u>13,109,284</u>	<u>26,255</u>	<u>-</u>	<u>13,135,539</u>
Less Accumulated Depreciation				
Land Improvements	2,750,273	116,522	-	2,866,795
Buildings and Other Improvements	2,541,371	191,848	-	2,733,219
Machinery and Equipment	879,230	70,032	-	949,262
Licensed Vehicles	186,356	4,140	-	190,496
	<u>6,357,230</u>	<u>382,542</u>	<u>-</u>	<u>6,739,772</u>
Total Net Depreciable Capital Assets	<u>6,752,054</u>	<u>(356,287)</u>	<u>-</u>	<u>6,395,767</u>
Total Net Capital Assets	<u>8,943,792</u>	<u>(339,405)</u>	<u>-</u>	<u>8,604,387</u>

Depreciation expense of \$382,542 was charged to the Culture and Recreation function.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND TRANSFERS

Interfund transfer for the year consisted of the following:

Transfer In	Transfer Out	Amount
Capital Projects	General	\$ 120,000
Capital Projects	Recreation	<u>440,608</u>
		<u><u>560,608</u></u>

Transfers are used to move unrestricted amounts to the Capital Projects Fund for use on future projects.

LONG-TERM DEBT

Debt Certificates

The District enters into debt certificates to provide funds for the acquisition of capital assets. Debt certificates currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Debt Certificates of 2015 (\$2,000,000), due in annual installments of \$133,333 to \$133,338, plus interest at 1.85% to 2.75% through July 1, 2030.	\$ 933,336	-	133,333	800,003
Debt Certificates of 2020 (\$900,000), due in annual installments of \$52,089 to \$392,319 plus interest at 2.00% through October 1, 2035.	740,687	-	55,225	685,462
	<u>1,674,023</u>	<u>-</u>	<u>188,558</u>	<u>1,485,465</u>

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Installment Contract Payable

The District also issues installment contracts payable to provide funds for the purchase of capital assets. Installment contracts currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Installment Contract of 2020 (\$84,607), due in annual installments of \$15,750 to \$18,135 plus interest at 3.60% through August 1, 2025.	\$ 17,507	-	17,507	-

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 58,211	165	-	58,376	11,675
Net Pension Liability	1,059,615	69,903	-	1,129,518	-
Total OPEB Liability - RBP	434,456	-	290,292	144,164	85,740
Debt Certificates	1,674,023	-	188,558	1,485,465	189,663
Installment Contract	17,507	-	17,507	-	-
	<u>3,243,812</u>	<u>70,068</u>	<u>496,357</u>	<u>2,817,523</u>	<u>287,078</u>

For the governmental activities, the net pension liability and the total OPEB liability are liquidated by the General and Recreation Funds. The Capital Projects Fund makes payments on the debt certificates and the Recreation Fund makes payments to the installment contract.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Debt Certificates	
	Principal	Interest
2026	\$ 189,663	32,910
2027	190,789	28,984
2028	191,939	24,901
2029	193,110	20,596
2030	194,306	16,134
2031	525,658	11,507
Totals	1,485,465	135,032

Legal Debt Margin

Chapter 70, Section 1205/6-2 of the Illinois Compiled Statutes provides "...for the payment of land condemned or purchased for parks or boulevards, for the building, maintaining, improving and protection of the same and for the payment of the expenses incident thereto, or for the acquisition of real estate and lands to be used as a site for an armory, any park district is authorized to issue the bonds or notes of such park district and pledge its property and credit therefore to an amount including existing indebtedness of such district so that the aggregate indebtedness of such district does not exceed 2.875% of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the issue from time to time of such bonds or notes or, until January 1, 1983, if greater, the sum that is produced by multiplying the district's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, if a petition, signed by voters in number equal to not less than 2% of the voters of the district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the district be increased to not more than .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question."

NORTHFIELD PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
June 30, 2025**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Legal Debt Margin – Continued

Assessed Valuation - 2023	<u><u>\$ 605,052,923</u></u> **
Legal Debt Limit	
2.875% of Equalized Assessed Value	17,395,272
Amount of Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u><u>17,395,272</u></u>
Non-Referendum Legal Debt Limit	
.575% of Equalized Assessed Valuation	3,479,054
Amount of Debt Applicable to Limit	<u>-</u>
Non-Referendum Legal Debt Limit	<u><u>3,479,054</u></u>

** The 2024 assessed valuation was not available as of the date of this report.

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Commissioners; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's policy manual states that the General Fund and Recreation Fund should maintain a minimum fund balance equal to 25% of actual operating expenditures.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue Recreation	Capital Projects	Totals
Fund Balances				
Nonspendable				
Prepays	\$ 4,396	116,041	9,636	130,073
Restricted				
Property Tax Levies				
Retirement	65,436	-	-	65,436
Public Liability Insurance	17,514	-	-	17,514
Audit	17,120	-	-	17,120
Social Security	30,927	-	-	30,927
Special Recreation	-	114,415	-	114,415
	130,997	114,415	-	245,412
Committed				
Emergency Reserves	178,134	307,252	-	485,386
Assigned				
Recreational Programming, Facility Maintenance, and Future Recreation Capital	-	48,205	-	48,205
Capital Projects	-	-	1,044,106	1,044,106
	-	48,205	1,044,106	1,092,311
Unassigned	414,808	-	-	414,808
Total Fund Balances	728,335	585,913	1,053,742	2,367,990

NORTHFIELD PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
June 30, 2025**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of year-end:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 8,604,387
Less Capital Related Debt:	
Debt Certificates	(1,485,465)
Accounts Payable	<u>(20,644)</u>
Net Investment in Capital Assets	<u><u>7,098,278</u></u>

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to the District’s employees; and net income losses. These risks are provided for through insurance from private insurance companies and the District’s participation in the Illinois Public Risk Fund. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

Park District Risk Management Agency (PDRMA) Health Program

Since 1986, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Until January 1, 2001, the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

Members can choose to provide any combination of coverages available to their employees and pay accordingly.

NORTHFIELD PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
June 30, 2025**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) Health Program – Continued

As a member of the PDRMA Health Program, the District is represented on the Health Program Council as well as the Membership Assembly and is entitled to one vote on each. The relationship between the member agency and the PDRMA Health Program is governed by a contract and by-laws that have been adopted by resolution of each member’s governing body. Members are contractually obligated to make all monthly payments to the PDRMA Health Program and to fund any deficit of the PDRMA Health Program upon dissolution of the pool. They will share in any surplus of the pool based on a decision by the Health Program Council.

The following represents a summary of PDRMA’s Health Program balance sheet at December 31, 2024 and the statement of revenues and expenses for the period ending December 31, 2024.

Assets	\$22,695,597
Deferred Outflows of Resources - Pension	644,861
Liabilities	6,562,853
Deferred Inflows of Resources - Pension	20,297
Total Net Position	16,757,306
Operating Revenues	41,255,784
Nonoperating Revenues	1,201,472
Expenditures	44,354,600

A large percentage of PDRMA’s liabilities are reserves for losses and loss adjustment expenses, which are based on an actuarial estimate of the ultimate losses incurred.

Park District Risk Management Agency (PDRMA)

Since 1986, the Park District has been a member of the Park District Risk Management Agency (PDRMA), a joint risk management pool of park and forest preserve districts, and special recreation associations, through which property, general liability, automobile liability, crime, boiler and machinery, public officials’ and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

As a member of PDRMA, the District is represented on the Board of Directors and is entitled to one vote. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District’s governing body. The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement and to follow risk management procedures as outlined by PDRMA.

NORTHFIELD PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
June 30, 2025**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. PDRMA also provides its members with risk management services, including defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

The following represents a summary of PDRMA’s balance sheet at December 31, 2024 and the statement of revenues and expenses for the period ending December 31, 2024. The District’s portion of the overall equity of the pool is 0.094% or \$37,755.

Assets	\$57,489,173
Deferred Outflows of Resources - Pension	1,504,673
Liabilities	18,636,379
Deferred Inflows of Resources - Pension	47,361
Total Net Position	40,310,107
Operating Revenues	22,016,322
Nonoperating Revenues	3,089,028
Expenditures	25,474,173

Since 94.31% of PDRMA’s liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

CONTINGENT LIABILITIES

Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES – Continued

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

JOINT VENTURE

Northern Suburban Special Recreation Association (NSSRA)

The District, along with eleven other park districts, has entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in the Association and generally provides funding based on up to .0400 cents per \$100 of its equalized assessed valuation. The District contributed \$63,928 to the Association during the current fiscal year end. The District does not have a direct financial interest in the Association and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of the Association, the assets, if any, shall be divided among the members in accordance with an equitable formula as determined by a unanimous vote of the Board of Directors of the Association. A complete, separate financial statement for the Association can be obtained from the Association's administrative offices at 1221 County Line Rd, Highland Park, IL 60035.

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Description

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements
June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Description – Continued

Plan Membership. As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	3
Inactive Plan Members Entitled to but not yet Receiving Benefits	9
Active Plan Members	<u>12</u>
Total	<u><u>24</u></u>

Contributions. As set by statute, the District’s Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2025, the District’s contribution was 17.13% of covered payroll.

Net Pension Liability. The District’s net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Description – Continued

Actuarial Assumptions – Continued. For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	5.20%
Domestic Equities	33.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	12.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 1,650,311	1,129,518	730,683

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 3,259,161	2,199,546	1,059,615
Changes for the year:			
Service Cost	61,303	-	61,303
Interest on the Total Pension Liability	233,730	-	233,730
Difference Between Expected and Actual Experience of the Total Pension Liability	32,599	-	32,599
Changes of Assumptions	-	-	-
Contributions - Employer	-	61,016	(61,016)
Contributions - Employees	-	38,135	(38,135)
Net Investment Income	-	202,385	(202,385)
Benefit Payments, including Refunds of Employee Contributions	(131,908)	(131,908)	-
Other (Net Transfer)	-	(43,807)	43,807
Net Changes	195,724	125,821	69,903
Balances at December 31, 2024	3,454,885	2,325,367	1,129,518

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the District recognized pension expense of \$318,921. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 786,822	(1,777)	785,045
Changes of Assumptions	-	(6,018)	(6,018)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	48,326	-	48,326
Total Pension Expense			
to be Recognized in Future Periods	835,148	(7,795)	827,353
Pension Contributions Made Subsequent			
to the Measurement Date	114,211	-	114,211
Total Deferred Amounts Related to Pensions	949,359	(7,795)	941,564

\$114,211 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2026	\$ 186,602
2027	212,647
2028	148,635
2029	151,135
2030	128,334
Thereafter	-
Total	827,353

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements
June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District’s defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RBP provides medical, dental, vision, and life insurance benefits for retirees and their dependents. Covered employees include Tier I IMRF District employees age 55 with at least 8 years of service and Tier II IMRF District employees age 62 with at least 10 years of service. Retirees pay the full cost of coverage, where the District is responsible for implicit only liability.

Plan Membership. As of June 30, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	1
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>8</u>
	<u><u>9</u></u>

Total OPEB Liability

The District’s total OPEB liability was measured as of June 30, 2025, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	5.20%
Healthcare Cost Trend Rates	Initial trend rate for PPO of 7.90% and 7.80% for HMO, decreasing to an ultimate trend rate of 4.50% for years 2035 and later.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on the Bond Buyer 20-Bond G.O. Index.

Mortality rates were based on PubG-2010(B) Improved Generationally using MP-2021 Improvement Rates, weighted per IMRF Experience Study Report dated January 4, 2024; Age 83 for Males, Age 88 for Females.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2024	<u>\$ 434,456</u>
Changes for the Year:	
Service Cost	7,607
Interest on the Total Pension Liability	15,389
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	(215,445)
Changes of Assumptions or Other Inputs	(12,103)
Benefit Payments	(85,740)
Other Changes	-
Net Changes	<u>(290,292)</u>
Balance at June 30, 2025	<u>144,164</u>

NORTHFIELD PARK DISTRICT, ILLINOIS

Notes to the Financial Statements
June 30, 2025

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 5.20%, while the prior valuation used 3.93%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
Total OPEB Liability	\$ 149,847	144,164	138,855

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 136,395	144,164	153,545

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized OPEB revenue of \$204,552. Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions
Illinois Municipal Retirement Fund - Last Ten Fiscal Years
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund - Last Ten Calendar Years
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefit Plan
- Budgetary Comparison Schedule
General Fund
Recreation – Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

NORTHFIELD PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

Schedule of Employer Contributions - Last Ten Fiscal Years

June 30, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 51,490	\$ 51,490	\$ -	\$ 465,977	11.05%
2017	50,812	50,812	-	493,804	10.29%
2018	49,644	49,644	-	566,788	8.76%
2019	50,203	50,203	-	618,567	8.12%
2020	52,160	52,160	-	659,728	7.91%
2021	58,438	58,438	-	665,204	8.78%
2022	62,778	62,778	-	721,817	8.70%
2023	57,890	57,890	-	728,178	7.95%
2024	54,785	54,785	-	743,416	7.37%
2025	111,631	151,631	40,000	885,396	17.13%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% - 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

NORTHFIELD PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Calendar Years

June 30, 2025

	12/31/15	12/31/16	12/31/17
Total Pension Liability			
Service Cost	\$ 44,805	40,780	48,269
Interest	71,050	70,483	82,897
Differences Between Expected and Actual Experience	(113,774)	53,721	(19,259)
Change of Assumptions	-	(1,942)	(47,343)
Benefit Payments, Including Refunds of Member Contributions	(11,211)	(4,063)	(995)
Net Change in Total Pension Liability	(9,130)	158,979	63,569
Total Pension Liability - Beginning	931,805	922,675	1,081,654
Total Pension Liability - Ending	922,675	1,081,654	1,145,223
Plan Fiduciary Net Position			
Contributions - Employer	\$ 51,490	50,812	47,041
Contributions - Members	20,969	22,221	24,501
Net Investment Income	3,843	52,704	135,644
Benefit Payments, Including Refunds of Member Contributions	(11,211)	(4,063)	(995)
Other (Net Transfer)	(55,247)	(4,080)	(7,352)
Net Change in Plan Fiduciary Net Position	9,844	117,594	198,839
Plan Net Position - Beginning	738,023	747,867	865,461
Plan Net Position - Ending	747,867	865,461	1,064,300
Employer's Net Pension Liability/(Asset)	\$ 174,808	216,193	80,923
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.05%	80.01%	92.93%
Covered Payroll	\$ 465,977	493,804	544,464
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	37.51%	43.78%	14.86%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2018, 2020, and 2023. Changes in assumptions related to the demographics were made in 2014, 2017 and 2023.

12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24
47,324	56,609	60,494	56,022	61,725	66,945	61,303
87,666	101,068	115,297	126,634	138,983	154,879	233,730
30,766	45,747	29,794	(6,069)	84,672	1,007,166	-
54,775	-	(33,385)	-	-	(8,500)	32,599
-	(23)	(18,195)	(8,981)	(9,235)	(128,240)	(131,908)
220,531	203,401	154,005	167,606	276,145	1,092,250	195,724
1,145,223	1,365,754	1,569,155	1,723,160	1,890,766	2,166,911	3,259,161
1,365,754	1,569,155	1,723,160	1,890,766	2,166,911	3,259,161	3,454,885
52,766	47,673	55,819	62,314	64,726	51,411	61,016
26,740	29,268	29,413	31,020	38,826	60,452	38,135
(31,413)	182,441	172,446	247,133	(181,269)	171,097	202,385
-	(23)	(18,195)	(8,981)	(9,235)	(128,240)	(131,908)
(1,538)	(7,284)	(518)	(12,462)	(10,263)	221,122	(43,807)
46,555	252,075	238,965	319,024	(97,215)	375,842	125,821
1,064,300	1,110,855	1,362,930	1,601,895	1,920,919	1,823,704	2,199,546
1,110,855	1,362,930	1,601,895	1,920,919	1,823,704	2,199,546	2,325,367
254,899	206,225	121,265	(30,153)	343,207	1,059,615	1,129,518
81.34%	86.86%	92.96%	101.59%	84.16%	67.49%	67.31%
594,217	650,403	653,626	689,318	775,165	681,852	847,454
42.90%	31.71%	18.55%	(4.37%)	44.28%	155.40%	133.28%

NORTHFIELD PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Required Supplementary Information Schedule of Changes in the Employer's Total OPEB Liability June 30, 2025

	6/30/23	6/30/24	6/30/25
Total OPEB Liability			
Service Cost	\$ 7,767	7,319	7,607
Interest	18,045	16,603	15,389
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	-	(215,445)
Change of Assumptions or Other Inputs	(2,175)	(4,379)	(12,103)
Benefit Payments	(77,162)	(79,894)	(85,740)
Other Changes	-	-	-
Net Change in Total OPEB Liability	(53,525)	(60,351)	(290,292)
Total OPEB Liability - Beginning	548,332	494,807	434,456
Total OPEB Liability - Ending	494,807	434,456	144,164
Covered-Employee Payroll	\$ N/A	760,009	769,673
Total OPEB Liability as a Percentage of Covered-Employee Payroll	N/A	57.16%	18.73%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2023 through 2025.

N/A - Not Available

NORTHFIELD PARK DISTRICT, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,088,000	1,088,000	1,109,752
Intergovernmental			
Replacement Taxes	-	-	9,342
Interest Income	50,000	50,000	119,511
Miscellaneous	1,500	1,500	1,703
Total Revenues	1,139,500	1,139,500	1,240,308
Expenditures			
General Government	1,068,058	1,068,058	996,875
Excess (Deficiency) of Revenues Over (Under) Expenditures	71,442	71,442	243,433
Other Financing (Uses)			
Transfers Out	(120,000)	(120,000)	(120,000)
Net Change in Fund Balance	(48,558)	(48,558)	123,433
Fund Balance - Beginning			604,902
Fund Balance - Ending			728,335

NORTHFIELD PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 342,000	342,000	351,385
Charges for Services			
Rentals	303,850	303,850	329,918
User Fees	888,915	888,915	1,017,435
Concessions	15,500	15,500	18,063
Grants and Donations	44,500	44,500	43,500
Miscellaneous	-	-	1,483
Total Revenues	1,594,765	1,594,765	1,761,784
Expenditures			
Culture and Recreation	1,372,898	1,372,898	1,404,477
Debt Service			
Principal Retirement	17,507	17,507	17,507
Interest and Fiscal Charges	628	628	628
Total Expenditures	1,391,033	1,391,033	1,422,612
Excess (Deficiency) of Revenues Over (Under) Expenditures	203,732	203,732	339,172
Other Financing (Uses)			
Transfers Out	(240,620)	(240,620)	(440,608)
Net Change in Fund Balance	(36,888)	(36,888)	(101,436)
Fund Balance - Beginning			687,349
Fund Balance - Ending			585,913

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
 - General Fund
 - Recreation – Special Revenue Fund
 - Capital Projects Fund

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUND

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Recreation Fund

The Recreation Fund is used to account for revenues and expenditures related to the establishment and maintenance of the following programs: sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers and seniors.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for all capital improvements not specifically accounted for in other funds.

NORTHFIELD PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
General Government			
Personal Services			
Salaries	\$ 490,891	490,891	459,355
IMRF/Social Security Contributions	236,872	236,872	235,472
Contractual Services			
Marketing	4,000	4,000	4,157
Legal and Professional Services	47,220	47,220	50,741
Dues and Educational	13,925	13,925	14,731
Utilities	19,400	19,400	18,444
Materials and Supplies			
Office Supplies	3,000	3,000	3,015
Office Equipment	46,267	46,267	43,366
Safety	11,875	11,875	11,773
Postage	3,200	3,200	4,004
Vehicle Gas and Mileage	2,360	2,360	2,306
Other Charges			
Insurance	182,048	182,048	141,889
Miscellaneous	7,000	7,000	7,622
Total Expenditures	1,068,058	1,068,058	996,875

NORTHFIELD PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Culture and Recreation			
Administration			
Salaries	\$ 165,150	165,150	216,438
Recreation			
Salaries	421,580	421,580	366,432
Utilities	89,400	89,400	92,836
Contractual Services	351,819	351,819	384,891
Repairs and Maintenance	95,805	95,805	89,144
Equipment	36,550	36,550	16,774
Supplies	76,900	76,900	74,992
Total Recreation	1,072,054	1,072,054	1,025,069
Special Recreation			
Salaries	41,710	41,710	41,026
NSSRA Contributions	93,984	93,984	121,944
Total Special Recreation	135,694	135,694	162,970
Total Culture and Recreation	1,372,898	1,372,898	1,404,477
Debt Service			
Principal Retirement	17,507	17,507	17,507
Interest and Fiscal Charges	628	628	628
Total Debt Service	18,135	18,135	18,135
Total Expenditures	1,391,033	1,391,033	1,422,612

NORTHFIELD PARK DISTRICT, ILLINOIS

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended June 30, 2025

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations	\$ 405,300	405,300	129,523
Interest Income	-	-	9,919
Total Revenues	405,300	405,300	139,442
Expenditures			
Capital Outlay			
Contractual Services	92,000	92,000	117,304
Improvements	808,200	808,200	16,882
Equipment	87,000	87,000	13,250
Debt Service			
Principal Retirement	188,558	188,558	188,558
Interest and Fiscal Charges	36,681	36,681	36,644
Total Expenditures	1,212,439	1,212,439	372,638
Excess (Deficiency) of Revenues Over (Under) Expenditures	(807,139)	(807,139)	(233,196)
Other Financing Sources			
Transfers In	360,620	360,620	560,608
Net Change in Fund Balance	(446,519)	(446,519)	327,412
Fund Balance - Beginning			726,330
Fund Balance - Ending			1,053,742

SUPPLEMENTAL SCHEDULES

NORTHFIELD PARK DISTRICT, ILLINOIS

Comparative Tax Data - Last Ten Tax Levy Years
June 30, 2025

See Following Page

NORTHFIELD PARK DISTRICT, ILLINOIS

Comparative Tax Data - Last Ten Tax Levy Years June 30, 2025

Tax Levy Year	2024	2023	2022
Assessed Valuation	\$ **	605,052,923	590,702,366
Tax Rates			
Corporate	**	0.1440	0.1418
Recreation	**	0.0164	0.0151
Public Liability Insurance	**	0.0066	0.0052
Audit	**	0.0019	0.0015
Handicapped Recreation	**	0.0393	0.0330
Retirement	**	0.0131	0.0124
Social Security	**	0.0119	0.0113
	**	0.2332	0.2203
Tax Extensions			
Corporate	\$ 929,832	871,484	837,584
Recreation	113,300	99,228	89,196
Public Liability Insurance	51,500	39,933	30,716
Audit	12,360	11,496	8,860
Handicapped Recreation	253,402	237,977	195,037
Retirement	91,670	79,261	73,247
Social Security	84,460	72,001	66,749
	1,536,524	1,411,380	1,301,389
Collections	\$ 741,486	1,391,632	1,296,578
Collection Rate	48.26%	98.60%	99.63%

Note: Property tax rates are per \$100 of assessed valuation.

** The 2024 Assessed Valuation and tax rates were not available as of the date of this report.

2021	2020	2019	2018	2017	2016	2015
482,968,425	520,259,640	510,846,858	467,568,040	484,476,727	465,522,629	398,261,493
0.1667	0.1513	0.1481	0.1581	0.1512	0.1624	0.1832
0.0170	0.0148	0.0135	0.0138	0.0121	0.0124	0.0129
0.0060	0.0058	0.0072	0.0081	0.0078	0.0083	0.0094
0.0010	0.0006	0.0025	0.0028	0.0028	0.0029	0.0032
0.0400	0.0396	0.0368	0.0401	0.0387	0.0343	0.0400
0.0133	0.0109	0.0098	0.0110	0.0109	0.0126	0.0148
0.0129	0.0117	0.0112	0.0116	0.0079	0.0072	0.0123
0.2569	0.2347	0.2291	0.2455	0.2314	0.2401	0.2758
804,910	792,593	756,564	739,225	732,528	711,784	692,576
82,104	76,919	68,964	64,524	58,621	54,466	48,587
28,978	29,983	36,780	37,873	37,789	36,310	35,445
4,829	2,999	12,771	13,091	13,565	12,569	11,947
193,187	205,940	187,781	187,027	187,505	159,900	159,305
64,234	56,529	50,062	51,432	52,807	55,397	55,756
62,302	60,678	57,214	54,237	38,273	31,655	46,596
1,240,544	1,225,641	1,170,136	1,147,409	1,121,088	1,062,081	1,050,212
1,225,493	1,215,741	1,151,407	1,073,874	1,077,753	1,033,641	1,038,003
98.79%	99.19%	98.40%	93.59%	96.13%	97.32%	98.84%

NORTHFIELD PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Debt Certificates of 2015

June 30, 2025

Date of Issue	July 1, 2015
Date of Maturity	July 1, 2030
Authorized Issue	\$2,000,000
Interest Rates	1.85% - 2.75%
Interest Date	July 1
Principal Maturity Date	July 1
Payable at	American Chartered Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 133,333	19,200	152,533
2027	133,333	16,400	149,733
2028	133,333	13,467	146,800
2029	133,333	10,333	143,666
2030	133,333	7,067	140,400
2031	133,338	3,667	137,005
	800,003	70,134	870,137

NORTHFIELD PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Debt Certificates of 2020

June 30, 2025

Date of Issue	August 24, 2020
Date of Maturity	October 1, 2035
Authorized Issue	\$900,000
Interest Rate	2.00%
Interest Date	October 1
Principal Maturity Date	October 1
Payable at	Northbrook Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 56,330	13,710	70,040
2027	57,456	12,584	70,040
2028	58,606	11,434	70,040
2029	59,777	10,263	70,040
2030	60,973	9,067	70,040
2031	392,320	7,840	400,160
	685,462	64,898	750,360

*Additonal repayment schedule to be issued after October 1, 2031.



To: Park Board of Commissioners
From: Bill Byron
Subject: Tax Levy Ordinance #11-17-25-01
Date: November 17th, 2025

Tax Levy Ordinance #11-17-25-01

The Tax Levy Ordinance #11-17-25-01 is included on the following pages for your review. A public hearing was held prior to this meeting to listen to any concerns.

Recommended Motion: To Approve Tax Levy Ordinance #11-17-25-01

ORDINANCE # 11-17-25-01
AN ORDINANCE FOR THE LEVY OF TAXES
FOR THE NORTHFIELD PARK DISTRICT FOR 2025

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE NORTHFIELD PARK DISTRICT, COUNTY OF COOK, STATE OF ILLINOIS, AS FOLLOWS:

SECTION 1. The sum of Two Million, Seven Hundred and Ninety Six Thousand, Two Hundred and Fifty Four Dollars, fourteen cents, or so much money as may be authorized by law, is hereby assessed and levied for the anticipated objects and (\$2,796,254.14) purposes specified against all taxable property within the limits of the Northfield Park District at full, fair cash value as the same is assessed and equalized for State and County purposes, for 2025. Hereafter set forth are the specific amounts levied for each object and purpose:

- I. The amount to be raised by Tax Levy for Corporate Purposes:
(Authority 70 ILCS 1205/5-1).

Salaries	\$120,000.00
Supplies	\$80,000.00
Services	\$80,000.00
Repairs and Maintenance	\$90,000.00
Utilities	\$90,000.00
Capital Projects	\$1,239,468.38

Total Levy for Corporate Fund:	\$1,699,468.38
---------------------------------------	-----------------------

- II. The amount to be raised by Tax Levy for Recreation Purposes:
(Authority 70 ILCS 1205/5-2).

Salaries	\$400,000.00
Repairs and Maintenance	\$200,000.00

Total Levy for Recreation Fund:	\$600,000.00
--	---------------------

- III. The amount to be raised by Tax Levy for Liability Insurance:
(Authority 745 ILCS 10/9-107)

Total Levy for Insurance:	\$50,000.00	\$50,000.00
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- IV. The amount to be raised by Tax Levy for Audit Expenses:
(Authority 50 ILCS 310/9).

Services	\$12,000.00
----------	-------------

Total Levy for Audit Fund:	\$12,000.00
-----------------------------------	--------------------

- V The amount to be raised by Tax Levy for Employer's Social Security Contributions: (Authority 40 ILCS 5/21-110).

FICA	\$90,000.00
------	-------------

Total Levy for Employer's Social Security Contributions:	\$90,000.00
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- VI The amount to be raised by Tax Levy for Handicapped Purposes:
(Authority 70 ILCS 1205/5-8).

Payment of Park District's share of the expense
For the Northern Suburban Special Recreation
Association \$244,785.76

Total Levy for Handicapped Fund: \$244,785.76

- VII The amount to be raised by Tax Levy for I.M.R.F.
(Authority 40 ILCS 5/7-171)

Total Levy for Employer's IMRF Contributions: \$100,000.00

TOTAL AMOUNT LEVIED 2,796,254.14

SUMMARY

Total Tax Levy for General Corporate Purposes:	1,699,468
Total Tax Levy for Recreation Purposes:	600,000
Total Tax Levy for Insurance Purposes:	50,000
Total Tax Levy for Audit Purposes:	12,000
Total Tax Levy for Employer's Social Security Contributions:	90,000
Total Tax Levy for Special Recreation Purposes:	244,786
Total Levy for Employer's IMRF Contributions:	100,000
TOTAL AMOUNT LEVIED:	2,796,254

SECTION 2. Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4), neither the Budget and Appropriation Ordinance of the District for the fiscal year beginning July 1, 2025 and ending June 30, 2026 nor any other budget and appropriation ordinance is intended or required to be in support of the tax levy made in this ordinance.

SECTION 3. That forthwith upon the passage of this ordinance, it shall be the duty of the Secretary of this Board to file in the Office of the County Clerk of Cook County, Illinois, a copy of this ordinance properly certified by said Secretary as to its enactment accompanied by the certificate of the presiding officer as to compliance with the Truth in Taxation Law, all within the time specified by law, and said County Clerk is hereby directed to extend the tax to produce the amounts levied herein, as provided by law.

SECTION 4. This Ordinance shall be in full force and effect immediately on and after its adoption as required by law.

ADOPTED this 17th day of November 2025, pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSTENTIONS:

ABSENT AND NOT VOTING:

APPROVED this 17th day of November 2025.

Bridget Kennedy
Board of Park Commissioners
Northfield Park District

ATTEST:

William Byron
Board of Park Commissioners
Northfield Park District

CERTIFICATE OF COMPLIANCE

I, Nathaniel Pave, hereby certify that I am the Presiding Officer of the Northfield Park District, Northfield, Cook County, Illinois, and as such presiding officer, I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code-Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85 (2002)

This certificate applies to the 2025 levy.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and the presiding officer of the Board of Park Commissioners of the Northfield Park District at Northfield, Illinois, this 17th day of November, 2025.

Bridget Kennedy
Board of Park Commissioners

STATE OF ILLINOIS)

) SS.

COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, William Byron, do hereby certify that I am Secretary of the Board of Park Commissioners of the Northfield Park District, Cook County, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said District, and

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of AN ORDINANCE
LEVYING AND ASSESSING THE TAXES OF THE NORTHFIELD PARK DISTRICT FOR TAX YEAR 2025
of the Northfield Park District, Cook County, Illinois adopted at the Regular Meeting of the Board of Park
Commissioners of the Northfield Park District, held at Northfield, Illinois, in said District at 6:30 p.m.
on the 17th day of November, 2025.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all news media requesting such notice, that said meeting was called held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Northfield, Illinois, this 17th day of November, 2025.

William Byron, Secretary
Board of Park Commissioners
Northfield Park District

(Seal)



To: Park Board of Commissioners
From: Bill Byron
Subject: Election Ordinance #11-17-25-02
Date: November 17th, 2025

Election Ordinance

The election ordinance is included on the following pages for your review. This ordinance is the formal action taken by the Board needed to place this referendum question on the ballot for the March 17th, 2026, election.

Recommended Motion: To Approve Election Ordinance #11-17-25-02

MINUTES of a regular public meeting of the Board of Park Commissioners of the Northfield Park District, Cook County, Illinois, held in the Lustig Lodge at Clarkson Park, 1950 New Willow Road, Northfield, Illinois, in said Park District at 6:30 o'clock P.M., on the 17th day of November, 2025.

* * *

The meeting was called to order and upon the roll being called the following Park Commissioners were physically present at said location: _____

The following Park Commissioners were allowed by a majority of the members of the Board of Park Commissioners in accordance with and to the extent allowed by rules adopted by the Board of Park Commissioners to attend the meeting by video or audio conference: _____

No Park Commissioner was not permitted to attend the meeting by video or audio conference.

The following Park Commissioners were absent and did not participate in the meeting in any manner or to any extent whatsoever: _____

The President announced that the Board of Park Commissioners would next consider the adoption of an ordinance providing for and requiring the submission of the proposition of increasing the limiting rate for the District to the voters of the District at the general primary election to be held on March 17, 2026.

Whereupon Member _____ presented and the Secretary read by title an ordinance as follows, a copy of which was provided to each member of the Board of Park Commissioners prior to said meeting and to everyone in attendance at said meeting who requested a copy:

AN ORDINANCE No. 11-17-25-02 providing for and requiring the submission of the proposition of increasing the limiting rate for the Northfield Park District, Cook County, Illinois, to the voters of said Park District at the general primary election to be held on the 17th day of March, 2026.

* * *

WHEREAS, the Northfield Park District, Cook County, Illinois (the “*District*”), is subject to the Property Tax Extension Limitation Law of the State of Illinois, as amended (“*PTELL*”); and

WHEREAS, the Board of Park Commissioners of the District (the “*Board*”) does hereby find and determine that the limiting rate for the District is not sufficient to provide funds to pay the cost of providing efficient and adequate recreational programming; and

WHEREAS, the most recent levy year for which the limiting rate of the District is known is 2024; and

WHEREAS, the limiting rate for the District for levy year 2024 was 0.200% of the equalized assessed value of the taxable property therein; and

WHEREAS, the Board does hereby further find and determine that the need exists for increasing the limiting rate for the District by an additional amount equal to 0.100% above the limiting rate for levy year 2024 for park purposes and establishing the limiting rate at 0.300% of the equalized assessed value of the taxable property therein for levy year 2025; and

WHEREAS, before the limiting rate for the District for levy year 2025 may be increased to 0.300%, a proposition therefor (the “*Proposition*”) must be submitted to the voters of the District as provided by PTELL, and be approved by a majority of the voters of the District voting on the Proposition at an election to be held in and for the District; and

WHEREAS, the Board deems it advisable, necessary and in the best interests of the District that the Proposition be submitted to the voters of the District at an election to be held and conducted in accordance with the general election law; and

WHEREAS, PTELL requires that the ballot for the Proposition shall have printed thereon, but not as a part of the Proposition, certain supplemental information as set forth and described in PTELL; and

WHEREAS, such supplemental information shall be supplied by the District to the election authority; and

WHEREAS, the Board has reviewed and approved the supplemental information appearing on the form of ballot for the Proposition hereinafter set forth in this Ordinance:

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of the Northfield Park District, Cook County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference.

Section 2. Need to Submit to Voters. It is advisable, necessary and in the best interests of the District that the limiting rate for the District be increased to 0.300% of the equalized assessed valuation of the taxable property thereon for levy year 2025.

Section 3. Submission to Voters. The Proposition shall be submitted to the voters of the District in accordance with the general election law at the general primary election to be held on Tuesday, the 17th day of March, 2026, between the hours of 6:00 o'clock A.M. and 7:00 o'clock P.M. on said day (the "*Election*").

Section 4. Voting Precincts and Polling Places. The Election shall be held in the voting precincts and at the polling places established by the County Board (the "*County Board*") of The County of Cook, Illinois (the "*County*"), for voters of the District at the Election.

Section 5. Election Notice. The County Clerk of the County (the "*County Clerk*") shall give notice of the Election, including the Spanish, Chinese and Asian Indian translations thereof

as deemed by the County Clerk to be required by law (the “*Notice*”), in accordance with the general election law by (i) publishing the Notice once not more than 60 nor less than 10 days prior to the date of the Election in a local, community newspaper having general circulation in the District, and (ii) posting a copy of the Notice at least 10 days before the date of the Election at the principal office of the County Clerk.

Section 6. Local Notice. The Secretary of the Board shall post a copy of the Notice at the principal office of the District at least 10 days before the date of the Election.

Section 7. Newspaper of General Circulation. It is hereby found and determined that the *Daily Herald* is a local, community newspaper having general circulation in the District as required by Section 12-5 of the Election Code of the State of Illinois, as amended (the “*Election Code*”).

Section 8. Form of Notice. The Notice shall appear over the name or title of the County Clerk and shall be substantially in the following form:

NOTICE IS HEREBY GIVEN that at the general primary election to be held on Tuesday, the 17th day of March, 2026, the following proposition will be submitted to the voters of the Northfield Park District, Cook County, Illinois:

Shall the limiting rate under the Property Tax Extension Limitation Law for the Northfield Park District, Cook County, Illinois, be increased by an additional amount equal to 0.100% above the limiting rate for levy year 2024 for park purposes and be equal to 0.300% of the equalized assessed value of the taxable property therein for levy year 2025?

- (1) The approximate amount of taxes extendable at the most recently extended limiting rate is \$1,213,929, and the approximate amount of taxes extendable if the proposition is approved is \$1,820,893.
- (2) For the 2025 levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of \$100,000 is estimated to be \$30.
- (3) If the proposition is approved, the aggregate extension for 2025 will be determined by the limiting rate set forth in the proposition, rather than the otherwise applicable limiting rate calculated under the provisions of the Property Tax Extension Limitation Law (commonly known as the Property Tax Cap Law).

The polls at the election will be open at 6:00 o'clock A.M. and will continue to be open until 7:00 o'clock P.M. of that day.

Dated this ____ day of _____, 2025.

County Clerk, The County of Cook, Illinois

Section 9. Form of Ballot. The ballot to be used at the Election, including the Spanish, Chinese and Asian Indian translations thereof as deemed by the County Clerk to be required by law, shall be in substantially the following form, with such necessary alterations, changes, deletions and insertions as may be required by Articles 24A, 24B or 24C of the Election Code if an electronic, mechanical or electric voting system is used at the Election:

(Face of Ballot)

OFFICIAL BALLOT

PROPOSITION TO INCREASE THE LIMITING RATE

(INSTRUCTIONS TO VOTERS: Mark a cross
(X) in the space opposite the word
indicating the way you desire to vote.)

Shall the limiting rate under the Property Tax Extension Limitation Law for the Northfield Park District, Cook County, Illinois, be increased by an additional amount equal to 0.100% above the limiting rate for levy year 2024 for park purposes and be equal to 0.300% of the equalized assessed value of the taxable property therein for levy year 2025?	YES	
	NO	

- (1) The approximate amount of taxes extendable at the most recently extended limiting rate is \$1,213,929, and the approximate amount of taxes extendable if the proposition is approved is \$1,820,893.
- (2) For the 2025 levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of \$100,000 is estimated to be \$30.
- (3) If the proposition is approved, the aggregate extension for 2025 will be determined by the limiting rate set forth in the proposition, rather than the otherwise applicable limiting rate calculated under the provisions of the Property Tax Extension Limitation Law (commonly known as the Property Tax Cap Law).

(Back of Paper Ballot)

OFFICIAL BALLOT

Official ballot for voting on the proposition to increase the limiting rate for the Northfield Park District, Cook County, Illinois, at the general primary election held on March 17, 2026.

Precinct Number: _____

Polling Place: _____

(Facsimile Signature)

County Clerk, The County of Cook, Illinois

Section 10. Election Judges. The Election shall be conducted by the election judges appointed by the County Board to act in the precincts at which the Proposition will be submitted to the voters of the District.

Section 11. Filing of Ordinance. After the adoption hereof and not less than 68 days prior to the date of the Election, the Secretary of the Board shall certify a copy hereof to the County Clerk in order that the Proposition may be submitted to the voters of the District at the Election.

Section 12. Canvass of Election. The Election shall be held and conducted and the returns thereof duly canvassed, all in the manner and time as provided by the general election law.

Section 13. Severability. If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Section 14. Repealer and Effective Date. All ordinances, orders and resolutions and parts thereof in conflict herewith be and the same are hereby repealed, and this Ordinance No. 11-17-25-02 be in full force and effect forthwith upon its passage and approval.

Adopted November 17, 2025.

President, Board of Park Commissioners

Secretary, Board of Park Commissioners

Park Commissioner _____ moved and Park Commissioner _____
seconded the motion that said ordinance No. 11-17-25-02 as presented be adopted.

After a full discussion thereof, the President directed that the roll be called for a vote upon
the motion to adopt said ordinance.

Upon the roll being called, the following Park Commissioners voted AYE: _____

The following Park Commissioners voted NAY: _____

Whereupon the President declared the motion carried and the ordinance adopted and did
sign and approve the same in open meeting and did direct the Secretary to record the same in the
records of the Board of Park Commissioners of the Northfield Park District, Cook County, Illinois,
which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at the
meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the “*Board*”) of the Northfield Park District, Cook County, Illinois (the “*District*”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the Board held on the 17th day of November, 2025, insofar as the same relates to the adoption of an ordinance entitled:

AN ORDINANCE No. 11-17-25-02 providing for and requiring the submission of the proposition of increasing the limiting rate for the Northfield Park District, Cook County, Illinois, to the voters of said Park District at the general primary election to be held on the 17th day of March, 2026.

a true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 72 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the Park District Code of the State of Illinois, as amended, and the Election Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code, and with all of the procedural rules of the Board.

There is hereby certified to the County Clerk of The County of Cook, Illinois, for submitting to the voters of the District at the general primary election to be held on the 17th day of March, 2026, the proposition set forth in said ordinance, which said ordinance was duly adopted by the Board on the 17th day of November, 2025.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 17th day of November,
2025.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Cook, Illinois (the "*County*"), and as such official I do further certify as follows:

1. That on the ____ day of _____, 2025, there was filed in my office a duly certified copy of an ordinance entitled:

AN ORDINANCE No. 11-17-25-02 providing for and requiring the submission of the proposition of increasing the limiting rate for the Northfield Park District, Cook County, Illinois, to the voters of said Park District at the general primary election to be held on the 17th day of March, 2026.

duly adopted by the Board of Park Commissioners of the Northfield Park District, Cook County, Illinois (the "*District*"), on the 17th day of November, 2025, and that the same has been deposited in the official files and records of my office.

2. That included in the certification of said ordinance were the form of public question (the "*Question*") to be placed on the ballot, which ballot shall be prepared in English and in Spanish, Chinese and Asian Indian as I hereby deem to be required by law, at the general primary election to be held on the 17th day of March, 2026 (the "*Election*"), and the date on which the Question was initiated by the adoption of said ordinance.

3. That the Question will be submitted to the voters of the District at the Election.

4. That notice that the Question will be submitted to the voters of the District at the Election, including the Spanish, Chinese and Asian Indian translations thereof as I hereby deem to be required by law (the "*Notice*"), will be given as required by Section 12-5 of the Election Code of the State of Illinois, as amended, by (a) publishing

the Notice once not more than 60 nor less than 10 days prior to the date of the Election in the *Daily Herald*, the same being a local, community newspaper having general circulation in the District, and (b) posting a copy of the Notice at my principal office at least 10 days before the date of the Election, as set forth in Section 5 of said ordinance, and that the Notice will be substantially in the form set forth in Section 8 of said ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the County, this ____ day of _____, 2025.

County Clerk, The County of Cook, Illinois

(SEAL)



To: Park Board of Commissioners
From: Bill Byron
Subject: Personnel Policy Manual Changes
Date: November 17th, 2025

Personnel Policy Manual Changes

As we are preparing to switch to our new payroll software platform, we have been reviewing our Personnel Policy Manual and are recommending changes, mainly surrounding the structure of Paid Time Off benefits. The current PTO procedures reflect a memorandum that was approved in 2018, so to align our manual with the current procedures, we have made the updates shown on the draft that is included for your review. We also have combined personal and vacation time into a single bank of PTO. I will go over the changes in more detail and can answer any questions at the meeting.

Recommendation: To Approve the Changes to the Personnel Policy Manual Pending Minor Changes During Attorney Review.

NORTHFIELD PARK DISTRICT

Personnel Policy Manual



Full Time and Part Time Employees

APPROVED MARCH 20, 2017

~~UPDATED JANUARY 22, 2018~~

UPDATED NOVEMBER 17TH, 2025

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The Park District promotes an atmosphere whereby employees can talk freely with members of the management staff. Employees are encouraged to openly discuss with their immediate supervisor any problems so appropriate action may be taken. If the supervisor cannot be of assistance, the department head and Executive Director are available for consultation and guidance. The Park District is interested in all of our employees' success and happiness with us. We therefore welcome the opportunity to help employees whenever feasible.

1-6 ANTI-NEPOTISM POLICY

Members of an employee's immediate family will be considered for employment on the basis of their qualifications. For purposes of this policy, immediate family includes: spouse, civil union partner, parent, child, sibling, in-law, aunt, uncle, niece, nephew, grandparent, grandchild, and members of the employee's household. Immediate family may not be hired, however, if employment would:

1. Create a direct or indirect supervisor/subordinate relationship with a family member; i.e. the employee's area of responsibility.
2. Have the potential for creating an adverse impact on work performance; or
3. Create either an actual conflict of interest or the appearance of a conflict of interest.

This policy must also be considered when assigning, transferring, or promoting an employee.

Employees, who become immediate family members while employed by the Park District, may continue employment at the sole discretion of the Park District. In such a case, the Park District will make reasonable efforts to adapt, assign or reassign job duties so as to minimize problems of supervision, safety, security or morale. If the attempts to accommodate the relationship are impractical or are not successful, the employees will ordinarily be permitted to determine which employee will resign. If the employees cannot make the decision, the Park District will decide, in its sole discretion, which employee will remain employed.

1-7 INTRODUCTORY EMPLOYEES: ORIENTATION AND BENEFITS

INTRODUCTORY PERIOD: All employees, including employees reassigned or promoted to a new position, are appointed on a ninety (90) day introductory basis ("Introductory Period"). **Under appropriate circumstances, the Introductory Period may be extended at the Park District's sole discretion.** Your immediate supervisor will utilize your Introductory Period to assist you in adjusting to your new position and for your orientation and training, if any. Your immediate supervisor will also use the Introductory Period to determine whether you possess the aptitude and attitude necessary for you to meet the required standards of the position you have been offered. If in your Supervisor(s) discretion you are not meeting the standards of the position, you may be disciplined up to and including discharge prior to the expiration of the Introductory Period.

Satisfactory completion of the Introductory Period does not create an employment contract or other guarantee of continued employment nor does it modify the prevailing at-will employment relationship.

ORIENTATION:

1. Newly hired Full Time and Part Time employees (defined in 1-8) - or employees who, because of a transfer, promotion or reclassification, are in a different employment

classification or are entitled to different benefits must meet with the Department Head or its representative on or before the first day in that position to complete the necessary paperwork.

2. Each employee, including transferred or promoted employees, must complete a job training and orientation session within the first two weeks of their employment in their new position. The orientation process will include training required by both governmental regulations and compliance with the regulations and guidance stated by the Park District Risk Management Agency (PDRMA). Each employee will be required to sign an employee orientation checklist to confirm that they have received and understand the necessary material.

EVALUATION: An employee's performance may be formally reviewed by his or her immediate supervisor at the end of the Introductory Period.

1. If your performance is judged to be satisfactory during the Introductory Period, you may become entitled to benefits, if any, applicable to the position. However, satisfactory completion of the Introductory Period does not create an employment contract or other guarantee of continued employment, nor does it modify the prevailing at-will employment relationship.
2. If your performance is judged to be unsatisfactory at any time during the Introductory Period, an unsatisfactory performance evaluation will be completed by your immediate supervisor and you may be discharged. After you have been given the opportunity to review the evaluation and to discuss it with your immediate supervisor, you may prepare a written response to the evaluation and request that the response be placed in your personnel file. If your immediate supervisor recommends dismissal for unsatisfactory performance, this decision shall be final unless you request a review of your dismissal by submitting a written request for review to the Executive Director within five (5) working days from the date the action was taken. The Executive Director or a designee(s) may or may not choose to meet with you and investigate the circumstances surrounding the dismissal. The Executive Director or a designee(s) should issue a written determination within ten (10) working days of receipt of the written request for review. Such determination by the Executive Director shall be final.

~~**BENEFITS:** During their Introductory Period, newly hired employees will be paid for holidays recognized by the Park District that are applicable to their employment classification. They are not entitled to other time off such as vacation, personal, illness or floating holidays, unless preapproved by the Executive Director. Sick time begins to accrue from the first date of employment regardless of the Introductory Period. Other employee benefits such as insurance will be applicable as required or mandated by the Park District's agreement with the group insurance providers or by Park District policy. Transferred or promoted employees will continue the same benefits, if any, they had previously unless the employee's new position provides for different or no benefits in which case the employee will receive the benefits provided by the new position.~~

1-8 CLASSIFICATION, DEFINITIONS, AND STATUS OF EMPLOYEES

CLASSIFICATION:

SECTION 2: PAYROLL POLICIES AND PROCEDURES

2-1 COMPENSATION PROGRAM

The Board of Park Commissioners generally reviews the Park District's compensation program annually and any changes made in the compensation program will be established by official action of the Board.

Under usual and appropriate circumstances, Full-time Employees will be considered for salary adjustments on an annual basis, which will be based on several factors, including without limitation, performance. Any adjustments generally will be effective on a schedule pre-determined by the Executive Director. Part-time employees may be considered for salary adjustments based on several factors, including without limitation, performance, on either their anniversary date or on a schedule pre-determined by their department head or the Executive Director. Employees receiving an unsatisfactory performance evaluation are not eligible for any wage increase and may be subject to disciplinary action, up to and including dismissal.

The department heads may, at any time during the year, recommend an adjustment to an employee's wage, subject to the Executive Director's approval. All salary and wage decisions are the sole discretion of the Park District.

2-2 FAIR LABOR STANDARDS ACT: OVERTIME AND COMPENSATORY TIME

The Park District compensates all employees in accordance with the Fair Labor Standards Act (FLSA).

DEFINITIONS:

1. **"Exempt Employee":** An employee to whom the overtime provisions of the Fair Labor Standards Act do not apply.
2. **"Non-Exempt Employee":** An employee subject to the overtime provisions of the Fair Labor Standards Act.
3. **"Work Week":** The work week begins at 12:01 am Monday and ends at 12:00 midnight the following Sunday.

ELIGIBILITY: Non-exempt Employees are entitled to overtime compensation or compensatory time off at the rate of one and one-half times their established pay rate for all hours worked in excess of 40 in a single Work Week. The FLSA does not require any leaves of absences such as ~~PTO, vacation time, or sick time, personal time, or floating holidays~~, to be considered as hours worked for overtime purposes. ~~The FLSA does not require any leaves of absence such as vacation leave or sick leave to be considered as hours worked for overtime purposes. However, the Park District will continue with the current policy that approved paid leave for sick days, personal days, vacation, compensatory time and District observed holidays as specified in this Manual will be considered as hours worked for the purpose of computing hours worked.~~

OVERTIME OBLIGATIONS AND APPROVAL: Because of the nature of the Parks and Recreation field and the public services to be rendered, you may be required to work more than your standard hours per Work Week. Depending on the Park District work needs, employees may be required to work

overtime. Employees are required to work overtime when necessary and any employee's unwillingness or refusal to do so may be cause for disciplinary action, up to and including dismissal. **For all Non-exempt Employees, prior approval of the employee's immediate supervisor is required before any Non-exempt Employee works overtime. Employees working overtime without approval may be subject to disciplinary action, up to and including dismissal.**

COMPENSATION: The Park District will compensate all Non-exempt Employees for overtime hours through overtime pay or compensatory time off. The employee may request to be either:

1. Compensated with pay at the rate of one and a half (1½) times the regular hourly rate for all hours worked in excess of forty (40) in a single Work Week; or
2. Compensated through compensatory time off at the rate of one and a half (1½) hour for all hours worked in excess of forty (40) hours in a single Work Week. The maximum compensatory time that may be accrued by an employee is 240 hours (160 hours of actual overtime hours worked).

Compensatory time may be taken in lieu of overtime pay if authorized by and arranged in advance with your immediate supervisor. Employees shall be permitted to use compensatory time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt the operations of the Park District. Your immediate supervisor will generally grant the request of the employee to use of compensatory time unless the requested time off results in short staffing or other disruptions of District's operations. However, the Park District, may, in its own discretion, elect to pay cash wages for overtime rather than permitting additional accruals of compensatory time.

Note: In some circumstances the maximum compensatory time that may be accrued by a public sector employee depends on the type of work performed by that employee (e.g., employees performing in a public safety activity, an emergency response activity, or a seasonal activity). Specifically, the Federal Regulation provides:

"If the work of an employee for which compensatory time may be provided included work in a public safety activity, an emergency response activity, or a seasonal activity, the employee engaged in such work may accrue not more than 480 hours of compensatory time for hours worked after April 15, 1986. If such work was any other work, the employee engaged in such work may accrue not more than 240 hours of compensatory time for hours worked after April 15, 1986. Any such employee who, after April 15, 1986, has accrued 480 or 240 hours, as the case may be, of compensatory time off shall, for additional overtime hours of work, be paid overtime compensation."

Compensatory time must be taken within 12 months of the year of which it was earned. For example, if the compensatory time was earned in the calendar year of 2015, the time must be used by the employee before December 31, 2016. If it is not used within the 12 month period the employee will be paid for the time earned. Any carryover of compensatory time after the 12 month period must be approved by the Executive Director.

TERMINATION OF EMPLOYMENT: Upon termination of employment, payment for accrued compensatory time will be calculated at the average regular rate of pay for the final three years of employment or the final regular rate received by the employee, whichever is higher.

2-3 PAYROLL PERIODS AND PAYDAY

Park District employees are paid bi-weekly (every other) on Friday. If payday is a Park District-recognized holiday, employees will be paid on the preceding working day. Your paycheck will be

delivered to your immediate supervisor, who will attempt to give it to you no later than the end of the workday. Your paycheck may not be given to anyone other than you without your written consent. Please make arrangements with your immediate supervisor to collect your paycheck if you are not scheduled to work on a payday. If you terminate your employment in the middle of a pay period, you will be paid for the actual hours you worked.

Full and Part- time Employees may be paid by check or through direct deposit of funds to either a savings or checking account at their bank of choice (providing the bank has direct deposit capability). To activate direct deposit, a Direct Deposit Authorization form may be obtained from the Business Office and the employee should have his bank complete the form. The completed form must then be returned with a voided personal check to the Business Office. Due to banking requirements, it may take several weeks for activation of the Direct Deposit.

In the event of a lost paycheck, the Business Office must be notified as soon as possible before a replacement check can be issued. If an employee loses more than three checks in one calendar year, the employee may be charged for any bank fees incurred by the Park District. In the event the lost paycheck is recovered and cashed and the Park District identifies the endorsement as that of the employee, the employee must remit the amount of the replacement check to the Park District within twenty-four (24) hours of the time it is demanded.

2-4 PAYROLL DEDUCTIONS

Except as required by law or court order, deductions will not be taken without your written authorization. Deductions required by law include Social Security, Medicare, and federal and state income taxes, and the amount deducted is determined by federal or state law. Other involuntary deductions may be made as required by law or court order, such as child support payments and wage deductions. Also, employees who meet certain hourly requirements will have Illinois Municipal Retirement Fund (IMRF) pension contributions withheld. Please see section 4-2 for more information on IMRF.

Voluntary deductions may be made for elective programs such as health insurance, tax-deferred retirement plans, credit union accounts, and supplemental life insurance and other. Please contact the Business Office for information on payroll deductions.

2-5 WORK SCHEDULES

Department work schedules are established by your immediate supervisor or department head based on the needs of the Park District. The number of working hours that will be scheduled is subject to the financial and staffing requirements of the Park District and employees are not guaranteed any specific number of hours per day or week. The responsibilities of certain positions may require an employee to be on call on a twenty-four (24)-hour basis. At the Park District's discretion, the Park District may change the work schedules.

Any change in work schedules or exchange of work periods among employees may not be made without the prior, written approval of your immediate supervisor. Violation of this policy may result in disciplinary action, up to and including dismissal.

2-6 RECORDING OF HOURS WORKED

All Employees are required to maintain an accurate and legible record of the hours worked, through the Park District time sheet portal, accessmygov.com. ~~These time records, which must be approved by your immediate supervisor, are the basis for your paycheck calculation. Time is computed to the nearest quarter of an hour (15 minutes) per week.~~ You are responsible for your own time records. Violation of this policy may result in appropriate disciplinary action, up to and including immediate discharge.

Recording another employee's time record or falsification of your own time record is against Park District rules and is grounds for disciplinary action, up to and including dismissal.

Once an employee clocks or signs in, work is to commence immediately. Failure to do so is considered falsification of timekeeping records. If an employee forgets to clock or sign in or out, he must notify his supervisor immediately so the time may be accurately recorded for payroll. Exempt Employees may not be required to sign in or out; however, ~~vacations, sick, floating holidays and personal days~~ PTO must be recorded on the attendance sheet by the employee designated to monitor attendance.

2-7 LUNCH AND REST PERIODS

Facility Managers and/or Supervisors are authorized to establish and arrange lunch periods and reasonable rest periods during each workday that are most consistent with departmental operation. Employees working 7 ½ continuous hours will be allowed a meal period of at least 20 minutes no later than 5 hours after the start of work.

Authorized rest breaks can be taken away from the designated work area but employees are not permitted to leave Park District premises during this period. Rest or break time is compensated as work time.

Employees who choose to remain at work during a rest or lunch break cannot leave work early. Employees who are asked to work through their lunch hours and who perform job tasks during this time will be compensated for the time worked. Employees on rest or lunch break cannot interfere with employees who are working.

2-8 EMERGENCY CLOSING

On occasion, due to inclement weather, national crisis, or other emergency, the Park District may close a facility or the entire District for all or part of a normally scheduled workday. This type of closure may require some employees to continue to work or to be called into work and other employees to be sent home or told to stay home because of “lack of work”. If you are sent home or are told to stay at home because of the “lack of work” because of this closure, this will be considered unpaid leave. For employees who have benefit time, paid leave can be substituted for unpaid leave.

SECTION 3: TIME OFF BENEFITS

3-1 HOLIDAYS

The Park District observes the following holidays:

New Year's Day	Thanksgiving Day
Memorial Day	Thanksgiving Friday
Independence Day	½ Day Christmas Eve*
Labor Day	Christmas Day
	½ Day New Year's Eve*

* Based on when these holidays occur, they may be combined together to form a single full holiday rather than two half day holidays as designated by the Executive Director in his sole discretion.

Full-time Employees: Full-time Employees are entitled to receive the above holidays with pay. When a holiday falls on a Saturday or Sunday, the nearest working day will be observed as the holiday. If you are on an approved vacation leave during which a holiday falls, the holiday will not count as a day of used vacation leave. For example, if you take a vacation leave Monday through Friday and a holiday falls on that particular Friday, you will be considered to have used only four (4) days of vacation.

Part-time Classification I Employees: Part-time Classification I Employees will receive 50% of the above benefit.

3-2 VACATION LEAVE

ELIGIBILITY: Full-time and Part-time Classification I Employees earn paid vacation leave beginning after six (6) months of continuous employment as outlined below:

AMOUNT OF VACATION: The basis for administering the vacation policy is on anniversary date. The number of eligible vacation days is determined by an employee's total years of service while employed by the Park District on a continuous full-time basis. A vacation day is based on the employee's regular work schedule.

1. First Year of Employment

Full-time Employees are eligible for five (5) vacation days after six (6) months of continuous employment. On the next anniversary date, employees are eligible for ten (10) days of vacation.

2. After the First Anniversary Date of Employment

Full-time Employees will be eligible for vacation days as specified in the schedule below.

<u>Anniversary Year of Service</u>	<u>Vacation Days</u>
Less than 3 years	10 days

3 years (but less than 5)	12 days
5 years (but less than 10)	15 days
10 years	20 days

~~After 10 years of service an
additional day for each year
served will be given (up to 25 days)~~

~~VACATION AS SICK LEAVE:~~ ~~Eligible vacation days may be used in lieu of paid sick leave when and if all accrued sick leave has been exhausted.~~

~~SCHEDULING VACATION:~~ ~~The minimum vacation increment is half (½) day. Vacation leave must be approved in advance by your immediate supervisor. Your written vacation request should be made at least fourteen (14) days prior to the planned leave. Your immediate supervisor will make every effort to comply with your request for vacation time. In all cases, your immediate supervisor will schedule your vacation leave when the Park District can best afford to be without your services. Your immediate supervisor will approve or disapprove the dates requested depending on the work load during the particular time requested. Your immediate supervisor may require you to reschedule your vacation if it is determined that your presence is necessary for the efficient or safe operation of the Park District.~~

~~VACATION ACCUMULATION:~~ ~~Once an employee reaches 25 days of earned vacation, vacation days cease to accumulate. You may carry over no more than 1 year of accumulated vacation. The Executive Director, at his sole discretion, may choose alternative compensation for vacation leave.~~

~~VACATION PAY UPON TERMINATION:~~ ~~If your employment is terminated for any reason, you will receive pay for any unused vacation days earned during the calendar year, and up to one year of accumulated vacation, of your termination. Payment for accrued but unused vacation leave at the time your employment with the Park District is terminated is based upon your regular hourly rate of pay or rate of salary at the time of termination.~~

~~Vacation pay is accrued every pay period at a rate corresponding to the current vacation days earned as of the last anniversary date.~~

~~Each anniversary date the rate will change to reflect the new vacation days to be accrued in the following 26 pay periods.~~

~~REPORTING VACATION TO PAYROLL:~~ ~~Vacation leave is to be recorded on the Payroll Portal by the employee and approved by the immediate supervisor.~~

~~If you fail to return to work following the end of an approved vacation leave we may consider you to have voluntarily resigned your position with the Park District effective immediately.~~

~~Part-time Classification I employees will receive 50% of the personal day benefit.~~

~~3-3 PERSONAL DAYS~~

~~Full-time Employees are granted two (2) paid personal days per calendar year. Personal days must be requested at least two (2) days in advance of the desired date and are subject to the approval of your immediate supervisor. Personal days are not cumulative and must be taken during the year granted or they will be forfeited without compensation. The employee becomes entitled to utilize their personal days after the completion of the employee's introductory period (generally 90 days). Please refer to section 1-7 for information regarding the introductory period. Part-time Classification I employees will receive 50% of the personal day benefit.~~

3-4—FLOATING HOLIDAYS

~~Full-time Employees are granted five (5) floating holidays per calendar year. The employee becomes entitled to utilize their floating holidays after the completion of the employee's Introductory Period (generally 90 days). Floating Holidays are not cumulative and must be taken during the year granted or they will be forfeited without compensation. Part-time Classification I employees will receive 50% of the floating holidays. Please refer to section 1-7 for information regarding the Introductory Period.~~

3-5—SICK DAYS

~~Full-time Employees are granted 12 sick days per year based on their regular work schedule, at the rate of one per month, up to a maximum accumulation of 30 days. The employee becomes entitled to utilize their sick days after the completion of the employee's introductory period (generally 90 days). Please refer to section 1-7 for information regarding the introductory period.~~

~~Part-time Classification I Employees will receive 50% of the sick day benefit.~~

~~Sick days will not accrue while an employee is on a leave of absence whether the leave is paid or not paid. Sick days are defined to mean the absence from work because of an employee's non-work-related illness or injury. Although employees are encouraged to make doctor and dentist appointments during non-working hours, paid sick days may also be used for doctor/dentist appointments, illness in immediate family or doctor/dentist appointment in immediate family. Sick leave used for these purposes may be counted toward an employee's Family and Medical Leave Act leave, or other leave entitlement, if applicable, in accordance with Section 3-8 below.~~

~~For purposes of this Section 3-5, your "immediate family" includes you, your spouse, civil union partner, minor children or your parents and children over the age of 18.~~

~~Whenever you will be absent or late to work, you or someone on your behalf must notify your immediate supervisor or your department's supervisor on duty at least 30 minutes before your scheduled starting time so arrangements can be made to cover for your absence. Your department may have specific procedures for reporting an absence or being late for work. If you fail to follow your department's specific procedures and do not notify your supervisor, the absence/tardiness may be considered absence without leave which may result in loss of pay and/or disciplinary action, up to and including dismissal.~~

~~If you are away from work for three (3) or more consecutive days because of illness or injury, or if your immediate supervisor becomes aware that you have incurred an illness or injury likely to last more than three (3) consecutive days, your immediate supervisor may require you to provide documentation from your physician or other health care provider confirming your illness or injury, your fitness to return to work, and your ability or inability to perform the essential functions of your position.~~

~~Any days accumulated over 30 are paid out at 75% at calendar year end. Unused sick days upon termination will not be paid out.~~

3-1 HOLIDAYS

The Park District observes the following holidays:

The Park District observes the following holidays listed below. All Full-time and Classification I employees are entitled to receive those holidays with pay. When a holiday falls on a weekend, the Park District will either observe the holiday on the nearest working day or permit the holiday to float for use at a different time.

- New Year's Day
- Memorial Day
- Labor Day
- Thanksgiving Day
- Thanksgiving Friday
- Christmas Eve
- Christmas Day
- New Year's Eve

3-2 PAID TIME OFF (PTO)

ELIGIBILITY: Full-time and Part-time Classification I Employees earn PTO as outlined below:

ACCRUALS

Full-time Employees: Paid Time Off (PTO) is accrued monthly and credited to each employee's leave bank with the first paycheck of the month. The table below outlines the PTO accrual rates based on years of service for Full-time employees.

Part-time Classification I Employees: Accrue PTO at 50% of the rates shown below.

<u>Anniversary Year of Service</u>	<u>PTO Days</u>
From hire date till end of calendar year	18 days prorated based on hire date
Less than 3 years	18 days
3 years (but less than 5)	20 days
5 years (but less than 10)	23 days
10 years	28 days

After 10 years of service an additional day for each year served will be given (up to 33 days)

PTO AS SICK LEAVE: PTO may be used in lieu of paid sick leave.

SCHEDULING PTO: PTO requests must be approved in advance by your immediate supervisor. Your request should be made through the Payroll Portal at least fourteen (14) days prior to the planned leave. Your immediate supervisor will make every effort to comply with your request for PTO. In all cases, your immediate supervisor will schedule your PTO leave when the Park District can best afford to be without your services. Your immediate supervisor will approve or disapprove of the dates requested depending on the workload during the particular time requested. Your immediate supervisor may require you to reschedule your PTO if it is determined that your presence is necessary for the efficient or safe operation of the Park District.

PTO PAY UPON TERMINATION: If your employment is terminated for any reason, you will receive pay for any unused PTO earned during the calendar year. Payment for accrued but unused PTO at the time your employment with the Park District is terminated is based upon your regular hourly rate of pay or rate of salary at the time of termination.

REPORTING PTO TO PAYROLL: PTO is to be recorded on the Payroll Portal by the employee and approved by the immediate supervisor.

If you fail to return to work following the end of an approved PTO leave, we may consider you to have voluntarily resigned your position with the Park District effective immediately.

3-3 SICK DAYS

Full-time Employees are granted 12 sick days per year based on their regular work schedule, at the rate of one per month, up to a maximum accumulation of 30 days.

Part-time Classification I Employees will receive 50% of the sick day benefit.

Sick days will not accrue while an employee is on an unpaid leave of absence. Sick days are defined to mean the absence from work because of an employee's non-work-related illness or injury. Although employees are encouraged to make doctor and dentist appointments during non-working hours, paid sick days may also be used for doctor/dentist appointments, illness in immediate family or doctor/dentist appointment in immediate family. Sick leave used for these purposes may be counted toward an employee's Family and Medical Leave Act leave, or other leave entitlement, if applicable, in accordance with Section 3-7 below.

For purposes of this Section 3-3, your "immediate family" includes you, your spouse, civil union partner, minor children or your parents and children over the age of 18.

Whenever you will be absent or late to work, you or someone on your behalf must notify your immediate supervisor or your department's supervisor on duty at least 30 minutes before your scheduled starting time so arrangements can be made to cover for your absence. Your department may have specific procedures for reporting an absence or being late for work. If you fail to follow your department's specific procedures and do not notify your supervisor, the absence/tardiness may be considered absence without leave which may result in loss of pay and/or disciplinary action, up to and including dismissal.

If you are away from work for three (3) or more consecutive days because of illness or injury, or if your immediate supervisor becomes aware that you have incurred an illness or injury likely to last more than three (3) consecutive days, your immediate supervisor may require you to provide documentation from your physician or other health care provider confirming your illness or injury, your fitness to return to work, and your ability or inability to perform the essential functions of your position.

Any days accumulated over 30 are paid out at 75% at calendar year end. Unused sick days upon termination will not be paid out.

3-4 PARENTAL LEAVE

INTENT OF THE PARENTAL LEAVE POLICY:

The Northfield Park District has committed to fostering a workforce and organizational culture that is positive and helpful to employees and their families. The District supports a healthy work life balance for all its employees. In keeping with that commitment, the District has set forth below, a parental leave policy that includes guidelines for qualifying parental leave events. The Northfield Park District will provide employees with qualifying events 12 weeks of paid time off as further defined below in our guidelines. This time is provided to parents because of the birth of a child, the adoption of a child or the placement of a foster child in accordance with our guidelines set forth below. This leave will be referred to as Parental Leave and became effective January 1, 2023.

The 12-week paid Parental Leave is in addition to any PTO or sick days the employee has accumulated. Parent Leave will run concurrently with any Family Medical Leave Act (FMLA) leave and/or any other paid or unpaid leave the employee may have available under other federal and state leave laws to the fullest extent permitted by the applicable laws.

Parental Leave can be taken continuously or intermittently to create a reduced work schedule (e.g., one day off per week). An employee must receive manager prior approval on the use of Intermittent Parental Leave, and a schedule should be discussed 30 days prior to such use or any change in schedule. If intermittent Parental Leave is approved, the Northfield Park District may require the employee transfer temporarily to an alternative position that offers equivalent pay and benefits but better accommodates intermittent absences.

PARENTAL LEAVE GUIDELINES:

Who is eligible?

Any full-time employee of the Northfield Park District is eligible for Parental Leave under this policy.

Permanent Part-time (Classification I) employees will receive 50% salary while on Parental Leave.

Employees must have worked for the Northfield Park District for a minimum of 12 months. The 12 months do not need to be consecutive. The employee must have worked at least 1,250 hours during the 12 consecutive months immediately preceding the date that the leave would begin.

What is a qualifying event?

A Qualifying Event under this policy must occur while the employee is employed at the Northfield Park District and is either the birth of a child, the adoption of a child, or acceptance of a child in need of foster care by an employee, their spouse, civil union partner as defined in 750 ILCS 75/10, or domestic partner defined as the person with whom the employee has a committed interpersonal relationship with, lives with, but is not legally married to or in a civil union with.

Employees that adopt or foster a child, the date the child is placed with an employee will be considered the Qualifying Event for purposes of when the Parental Leave must be completed. A qualified adoption is for an unrelated child under the age of 17 years of age and does not apply to other family members (e.g. step-child, grandchild or child of a relative or domestic partner)

Parental Leave Pay and Benefits

Parental Leave pay is based on the employee's base rate of pay and is pro-rated for part-time employees. A part-time employee may elect to use PTO or sick days to receive their full salary while

on Parental Leave. An employee generally is not eligible for merit or pay increases until the employee returns to work. Merit increases are not retroactive. In the event that there is an across-the-board increase for employees, the employee on Parental Leave will be entitled to such increase at the time it is awarded to other employees.

While on Parental Leave, medical, dental and life insurance benefits continue. Required contributions will continue to be deducted from employee paychecks while on paid leave.

Applying for Parental Leave

The employee will provide their supervisor and the Executive Director with notice of the request for Parental Leave at least 30 days prior to the Qualifying Event (or if the Qualifying Event was not foreseeable, within 48 hours of the Qualifying Event). The employee must provide all documentation required by the Northfield Park District to substantiate the request.

Time Period for Qualifying Events

Parental Leave must be completed within twelve (12) months of a Qualifying Event. For example, an employee's child is born on July 1, 2023; Parental Leave must be completed by June 30, 2024. The date that an employee first begins using Parental Leave is the Leave Start Date. An employee can only qualify for Parental Leave once every rolling twelve-month period. Multiple births (i.e., twins, triplets) are considered one Qualifying Event.

What if an Employee Has Two Qualifying Events?

Different rules apply if an employee has two potentially Qualifying Events in a 12-month period (for example the employee adopts and has a child born to them or has two births during a rolling twelve-month period). An employee may not take more than 12 weeks of paid Parental Leave in a rolling twelve-month period. For the second Qualifying Event, the employee has one year from the second Qualifying Event to use Parental Leave. The soonest the employee can begin to take the second Parental Leave is a year from the first Parental Leave Start Date.

Other Information Related to Parental Leave

If an employee is on continuous paid Parental Leave during an observed holiday, the employee will receive holiday pay for those days and not be required to use Parental Leave for those holidays. In no event can an employee receive more than 100% of their regular pay.

For employees on intermittent Parental Leave, leave days do not count as hours worked for overtime purposes for non-exempt employees. Employees on continuous Parental Leave should not work while on leave. This policy is intended to comply with all applicable laws.

An employee who fails to return to work following Parental Leave and has not arranged for another qualifying leave may be terminated. In the event that an employee's position is eliminated while they are on Parental Leave, paid Parental Leave ends as of the date of the position was eliminated.

As is the case with all Northfield Park District policies, the organization has the exclusive right to interpret or amend this policy.

3-~~65~~ BEREAVEMENT LEAVE

All Full-time Employees are allowed up to three (3) working days with pay per calendar year to attend the funeral of a family member. Pay is based on the number of hours which the employee was regularly scheduled to work on those days. For purposes of this policy, "family member" is defined as the employee's spouse, civil union partner, child, parent, grandparent, sibling, grandchild, parent-in-law, son-in-law, daughter-in-law, brother-in-law, and sister-in-law. Part-time Classification I Employees will receive 50% of the bereavement leave benefit.

3-~~76~~ JURY DUTY

Employees selected for jury duty will be granted time off for the duration of their jury service. Full-time and Part-time Classification I Employees on jury duty will receive full pay based on the number of hours for which the employee was scheduled to work on those days. All other employees will receive jury duty leave without pay from the Park District. All employees must provide written notice, supported with appropriate documentation of jury duty (e.g., the jury duty summons), to their immediate supervisor before reporting for jury duty. Following jury duty, all employees must provide the Park District with appropriate documentation evidencing the length of their jury duty.

3-~~87~~ FAMILY AND MEDICAL LEAVE ACT

This section summarizes rights and regulations under the Family and Medical Leave Act of 1993 ("FMLA").

The FMLA provides eligible employees with up to twelve (12) workweeks of unpaid leave for certain family and medical reasons during a twelve (12)-month period (and up to twenty-six (26) workweeks of unpaid leave to care for a Covered Service member). During this leave, an eligible employee is entitled to continued group health plan coverage as if the employee had continued to work. At the conclusion of the leave, subject to some exceptions, an employee generally has a right to return to the same or to an equivalent position.

ELIGIBILITY: If you have been employed by the Park District for at least twelve (12) months and have worked at least 1,250 hours during the twelve (12)-month period preceding the start of the leave, you are eligible for up to a total of twelve (12) workweeks of unpaid leave during any rolling twelve (12) month period for one or more of the following reasons:

1. Because of the birth of your child and in order to care for such child (within twelve (12) months after the birth of the child);
2. Because of the placement of a child with you for adoption or foster care (within twelve (12) months of the placement of the child);
3. In order to care for your spouse, civil union partner or parents if they have a "serious health condition;"
4. Because of a "serious health condition" that makes you unable to perform the functions of your job; or
5. Because of any qualifying emergency (as the Secretary of Labor shall determine) arising out of the fact that your spouse, civil union partner, child, or parent is under a call or order to active

duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency operation.

For purposes of this policy, “serious health condition” means an illness, injury, impairment, or physical or mental condition that involves **one** of the following:

1. **Hospital Care:** Inpatient care in a hospital, hospice, or residential medical care facility, including any period of incapacity relating to the same condition.
2. **Absence Plus Treatment:** A period of incapacity of more than three consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition) that also involves either: (1) treatment two or more times by a health care provider, by a nurse or physician’s assistant under direct supervision of a health care provider, or by a provider of health care services under orders of, or on referral by, a health care provider; or (2) treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider.
3. **Pregnancy:** Any period of incapacity due to pregnancy, or for prenatal care.
4. **Chronic Conditions Requiring Treatment:** A chronic condition which: requires periodic visits for treatment by a health care provider, or by a nurse or physician’s assistant under direct supervision of a health care provider; continues over an extended period of time; and may cause episodic rather than a continuing period of incapacity.
5. **Permanent/Long-Term Conditions Requiring Supervision:** A period of incapacity which is permanent or long-term due to a condition for which treatment may be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider.
6. **Multiple Treatments (non-chronic conditions):** Any period of absence to receive multiple treatment (including any period of recovery therefrom) by a healthcare provider or by a provider of health care services under orders of, or in referral by, a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment.

QUALIFYING EXIGENCY LEAVE: If you are an eligible employee (as defined above), you are entitled to take up to twelve (12) weeks of unpaid FMLA leave for any qualifying exigency arising out of the fact that a covered military member is on active duty or called to active duty status. The leave described in this paragraph is available during a twelve (12) month rolling period, and may be taken on an intermittent or reduced leave schedule basis. You will be required to provide a copy of the covered military member’s active duty orders or other documentation issued by the military that indicates that the military member is on active duty or call to active duty status in support of a contingency operation and the dates of the covered military member’s active duty service. Eligible employees may take all twelve (12) weeks of his/her FMLA leave entitlement as qualifying exigency leave or the employee may take a combination of twelve (12) weeks of leave for both qualifying exigency leave and leave for a serious health condition (as defined above).

With respect to a Qualifying Exigency Leave:

1. A “covered military member” means your spouse, civil union partner, son, daughter, or parent who is on active duty or called to active duty status.

2. A “qualifying exigency” includes the following broad categories: (a) short notice deployment; (b) military events and related activities; (c) childcare and school activities; (d) financial and legal arrangements; (e) counseling; (f) rest and recuperation; (g) post deployment activities, including reintegration activities, for a period of ninety (90) days following the termination of active duty status; and, (h) additional categories that are agreed to by the employer and employee within this phrase.
3. The phrase “son or daughter” is defined as your biological, adopted, or foster child, stepchild, legal ward, or child for whom you stood in loco parentis, of any age for qualifying exigency leave, who is on active duty or called to active duty status who is of any age. (Note: This definition is different from other sections of this FMLA policy).
4. A “parent” means a biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to you when you were a son or daughter but it does not included “parents in law”.

SERVICEMEMBER FAMILY LEAVE: If you are eligible for FMLA leave as stated above and you are a spouse, civil union partner, child, parent or next of kin of a Covered Servicemember, as defined below, you are entitled to a total of twenty-six (26) workweeks of unpaid leave during a rolling twelve (12)-month period to care for the Covered Servicemember. During the rolling twelve (12)-month period, if an eligible employee is entitled to a leave under this Servicemember Family Leave provision, for reasons which also would entitle the employee to a leave under the Eligibility Section, Paragraphs a. through e. above, the total leave time will not exceed a combined total of twenty-six (26) workweeks.

With respect to Servicemember Family Leave:

1. A “Covered Servicemember” means a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness.
2. “Outpatient status” means the status of a member of the Armed Forces assigned to a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients.
3. “Next of kin” means the nearest blood relative of that individual.
4. “Serious injury or illness” means an injury or illness incurred by the Servicemember in the line of duty on active duty in the Armed Forces that may render the Servicemember medically unfit to perform the duties of the member’s office, grade, rank or rating.

SPOUSES/CIVIL UNION PARTNER EMPLOYED BY THE DISTRICT: If your spouse/civil union partner also works for the Park District and you both become eligible for a leave under the Eligibility Section or for the care of a sick parent, the two married employees will be limited to a combined total of twelve (12) workweeks of leave in any roll twelve (12)-month period. In addition, if you and your spouse/civil union partner both become eligible for a leave under the Servicemember Family Leave provision above or under a combination of the Servicemember Family Leave provision and the Eligibility Section, the two of you together will be limited to a combined total of twenty-six (26) workweeks of leave in any rolling twelve (12)-month period, but if the leave taken by you and your spouse/civil union partner includes leave

described under the Eligibility Section above that leave shall be limited to a combined total of twelve (12) workweeks of leave in any rolling twelve (12)-month period.

MEDICAL CERTIFICATION: Any request for a leave under the Eligibility Section, or under the Servicemember Family Leave provision above must be supported by certification issued by the applicable health care provider. You may obtain a certification form from the Human Resources Manager.

At its discretion, the Park District may require a second medical opinion and periodic recertification to support the continuation of a leave. If the 1st and 2nd opinions differ, a 3rd opinion can be obtained from a health care provider jointly approved by both you and the Park District.

INTERMITTENT OR REDUCED WORK SCHEDULE LEAVE: If certified as medically necessary for the serious health condition of either you or your spouse/civil union partner, child or parent (under the Eligibility Section above), or to care for a Covered Servicemember if you are a spouse/civil union partner, child, parent or next of kin to the Covered Servicemember (See Servicemember Family Leave section above), leave may be taken on an intermittent or reduced leave schedule. Intermittent leave also may be taken if you qualify for leave because of a qualifying exigency as described under the Eligibility Section, subject to the submission of a certification prescribed by the Secretary of Labor. If leave is requested on an intermittent basis, however, the Park District may require that you transfer temporarily to an alternative position which better accommodates recurring periods of absence or to a part-time schedule, provided that the position offers equivalent pay and benefits.

NOTIFICATION AND REPORTING REQUIREMENTS: All requests for leaves of absence must be submitted to your supervisor or the Human Resources Manager at least thirty (30) days in advance of the start of the leave (except when the leave is due to an emergency or is otherwise not foreseeable). A delay in submitting this request could result in a delay of the start of your leave. Your supervisor will forward the request to the Human Resources Manager for approval. If your leave request is approved, you will receive an FMLA Response Form. You must also make an effort to schedule a leave so as not to disrupt business operations. During the leave, you may be required to report periodically on your status and your intention to return to work. In any case in which the necessity for leave is foreseeable, whether because your spouse/civil union partner, child or parent is on active duty, or because of notification of an impending call or order to active duty in support of a contingency operation, you shall provide such notice to the Park District as is reasonable and practical.

Any extension of time for your leave of absence must be requested in writing prior to your scheduled date of return to work, together with written documentation to support the extension. Your failure to either return to work on the scheduled date of return or to apply in writing for an extension prior to that date will be considered to be a resignation of employment effective as of the last date of the approved leave. Employees on leaves for their own serious health condition must provide fitness-for-duty releases from their health care provider before they will be permitted to return to work. Your maximum time on a leave of absence, all types combined, and including all extensions, cannot exceed a total of twelve (12) weeks in a rolling twelve month period, unless you are a spouse/civil union partner, child, parent, or next of kin on leave to care for a Covered Servicemember, in which case your leave can last for up to twenty-six (26) workweeks in a rolling twelve (12) month period.

An employee shall not be granted a leave of absence for the purpose of seeking or taking employment elsewhere or operating a private business. Unauthorized work while on a leave of absence will result in disciplinary action, up to and including discharge.

A leave of absence will not affect the continuity of your employment. Your original date of employment remains the same for seniority purposes. However, you will not accrue any benefits during the period you are on unpaid leave.

EMPLOYEE BENEFITS DURING FAMILY AND MEDICAL LEAVE OF ABSENCE: You will be permitted to maintain health insurance coverage for the duration of the leave under the same conditions coverage would have been provided if you had remained actively at work. However, you must make arrangements for the continuation of and payment of insurance premiums before you go on leave status. If you do not return to work after the leave, or if you fail to pay your portion of the premiums, you will be required, under certain circumstances, to reimburse the Park District for the costs and expenses associated with insuring you during the leave.

RETURN FROM A FAMILY AND MEDICAL LEAVE: If you return from your leave on or before being absent for twelve (12) workweeks in a rolling twelve (12) month period or twenty-six (26) workweeks if you took a leave under the Servicemember Family Leave provision, you will be restored to the same or to an equivalent position to the one you held when the leave started. Of course, you have no greater right to reinstatement or to other benefits and conditions of employment than if you had been continuously employed during the FMLA leave period. If the leave was due to your own serious health condition, you will be required to submit a fitness-for-duty certification from your health care provider stating that you are able to perform the essential functions of the job. Unless an extension has been granted, if you fail to return to work at the expiration of your approved FMLA leave, it will be considered to be a resignation of your employment with the Park District. If you request an extension of your FMLA Leave due to the continuation, recurrence or onset of your own serious health condition, or of the serious health condition of your spouse/civil union partner, child or parent or for other circumstances beyond your control, you must submit a request for an extension in writing to your supervisor and the Human Resources Manager. This written request should be made as soon as you realize that you will not be able to return to work at the expiration of your leave period.

KEY EMPLOYEES: Certain highly compensated key employees may be denied reinstatement when necessary to prevent “substantial and grievous economic injury” to the Park District’s operations. A “key” employee is a salaried Employee who is among the highest paid ten (10%) of Employees at that location, or any location within a seventy-five (75)-mile radius. Employees will be notified of their status as a key employee, when applicable, after they request a FMLA leave.

COORDINATION WITH OTHER POLICIES: You must substitute any accrued ~~paid vacation days, personal time, PTO~~ and sick days (if you otherwise qualify) for unpaid leave under this policy, and any such paid time off must be taken concurrently with your FMLA leave. If you otherwise qualify for disability pay, you will collect it at the same time you are on FMLA leave. Similarly, if you otherwise qualify for any other type of leave of absence, you must take that leave at the same time as you are taking your FMLA leave. All time missed from work that qualifies for both FMLA leave, and for workers’ compensation, will be counted toward your FMLA leave.

3-98 PERSONAL LEAVE OF ABSENCE

Eligible Full-time and Part-time I Employees may be granted personal leave of absence for a period not to exceed 90 consecutive calendar days. This is an unpaid leave except in the case of a Full-time or Part-time ACA and I Employee who may elect to use accrued benefit time during the leave, such as ~~PTO or sick time, personal time, vacation time~~ or compensatory time. Normally, a personal leave of absence will not be granted during the first year of employment.

1. All requests for personal leaves should be made in writing and must be approved by the employee's supervisor(s) and the Executive Director. The following considerations will be taken into account when determining whether or not to grant the leave: purpose for which the leave is requested; length of time the employee plans to be away; the staffing requirements in the employee's facility or department; the employee's position and length of service; and any other factors deemed relevant by the Park District in its sole discretion.
2. You must make written application for a personal leave of absence to your immediate supervisor at least one month in advance of the date you would like the leave to begin. If you request an extension while on FMLA leave period, the request must be made at least two (2) weeks prior to the end of the original leave. The application must specify the reasons for the extended leave and the length of time the employee intends to be away.
3. Additional leave time may be granted, provided that it does not extend the total leave beyond one year, including leave granted under the FMLA, if any. Requests for additional leave time must be made in writing at least two weeks prior to the expiration of the initial leave period, and must specify the reason(s) for the request and the amount of additional time sought. This request must be approved by the Executive Director.
4. While a Full-time and Part-time I Employee is on an approved personal leave of absence, the employee will be eligible to continue the group health/other insurance coverage in existence for that employee at the start of the leave under the Park District's group plan for the duration of the leave. The employee must pay one hundred (100%) of the premium contribution. Other time off, if any, such as ~~PTO~~vacation, or sick leave, ~~or personal days~~, shall not accrue during a personal leave of absence. Employees on a personal leave, however, will not forfeit any benefits that accrued prior to the start of the leave.
5. In the case of an employee's own illness, a physician's statement certifying the employee's ability to perform the essential functions of his job is required by the Park District before an employee may be permitted to return to work.
6. Although the Park District will attempt to reinstate the employee at the conclusion of the personal leave period to the same or similar position to the one vacated, conditions may arise which necessitate the filling of the vacated position. Accordingly, reinstatement after a personal leave of absence is not guaranteed by the Park District.
7. Any employee who fails to return to an available position on the first scheduled working day after the leave of absence has expired will be considered to have resigned from the Park District.

3-~~910~~ SCHOOL VISITATION RIGHTS ACT

If you have worked for the Park District at least six (6) months for an average of at least twenty (20) hours per week, you may be eligible to take up to eight (8) hours of unpaid school visitation leave per school year to attend school conferences or classroom activities related to your child(ren) if the conference or classroom activities cannot be scheduled during non-work hours. For purposes of this policy, "school" means any public or private primary or secondary school or educational facility located in Illinois or a state that shares a common boundary with Illinois.

No more than four hours of leave may be taken in any one day. Leave will not be granted until the employee has used all available ~~PTO vacation leave, personal days and floating holidays.~~

Before arranging attendance at the school conference or activity, you must provide the Park District with a written request for leave at least seven (7) days in advance of the requested time off. In an emergency situation, you may give twenty-four (24) hours notice. In addition, you must consult with your immediate supervisor to schedule the leave so as not to disrupt operations unduly.

School visitation leave shall be unpaid. In lieu of the leave being unpaid, the employee can utilize benefit time in accordance with the benefits section, section 3. You may choose, however, to make up the time taken for school visitation leave on a different day or shift if such arrangement may reasonably be provided by the Park District. If you choose not to make up the time taken, or an arrangement to make up such time cannot be made, you will not be compensated for the leave taken.

Upon completion of a school visitation, you may be required to produce documentation of your visit from the school administrator and submit such documentation to the Park District. Failure to submit the documentation upon request to the Park District within two (2) working days of your school visit may subject you to disciplinary action.

Please contact the Business Office for further information regarding school visitation leave.

3-~~1011~~ MILITARY LEAVE

An employee who is a member of the United States Army, Navy, Air Force, Marines, Coast Guard, National Guard, or Reserves will be granted a leave of absence for military service, training or related obligations in accordance with applicable law.

Full-time employees may take leave without pay to participate in mandatory military training and duty in the United States Armed Forces for the actual duration of such training and duty. Employees on military leave may substitute their accrued paid leave for unpaid leave.

You must provide the Park District with at least thirty (30) days advance written notice prior to the start of leave for military service except in cases of national emergency. Such notice must include, without limitation, a copy of your orders. Upon return to the Park District from your military training, you must submit a statement signed by an appropriate military official indicating the time you spent in military training and/or service.

Pursuant to the Local Government Employees Benefits Continuation Act (50 ILCS 140/2), if you are a member of the National Guard or of the United States Armed Services Reserve, you may be entitled to leave with pay when called into service by the President of the United States as provided by law. Under this Act, and if eligible, your salary continuation shall include health insurance and any other benefits you were receiving at the time you are called up. Your salary will be offset by your military pay.

You are also eligible for leave with pay, for not more than ten (10) working days, to take part in annual encampments or training courses. You will receive the difference between your regular salary and your base military pay. Employees should retain their military pay vouchers. Upon your return, you must furnish official proof of pay during your tour of duty in order to receive pay from the Park District.

Employees inducted into the Armed Services of the United States under the Military Selective Service Act (or under any prior or subsequent corresponding law) for training and service shall receive military leave and

reemployment benefits in accordance with applicable law. Employees who enlist in the Armed Services of the United States shall also receive military leave and reemployment benefits in accordance with applicable law.

During a military leave of less than thirty-one (31) days, an employee is entitled to continued group health plan coverage under the same conditions as if the employee had continued to work. For military leaves of more than thirty (30) days, an employee may elect to continue his health coverage for up to eighteen (18) months of uniformed service, but may be required to pay all or part of the premium for the continuation coverage. [NOTE: Employees and/or dependents who elect to continue their coverage may not be required to pay more than 102% of the full premium for the coverage elected. The premium is to be calculated in the same manner as that required by COBRA.]

3-~~1112~~ ABSENCE WITHOUT LEAVE

Absence without leave is any absence from work, including a single day or portion of a day, which has not been granted or approved in accordance with established policy and procedure. In such cases, pay may be denied and the employee may be subject to disciplinary action, up to and including dismissal.

If you are absent without leave for three (3) consecutive working days, you will be considered to have voluntarily resigned your position. Where your absence is determined excusable on conditions that rendered prior approval impossible, the charge of absence without leave may be changed to PTO, sick leave, vacation leave, sick leave, or leave without pay.

3-~~1213~~—VICTIM'S ECONOMIC SECURITY AND SAFETY ACT LEAVE

INTRODUCTION: This section briefly summarizes rights and regulations under the Victims' Economic Security and Safety Act of 2003 ("VESSA").

The VESSA provides employees with up to twelve (12) Work Weeks of unpaid leave during a twelve (12)-month period to address the consequences of domestic violence or sexual violence to themselves or their family or household member who is a victim of domestic violence or sexual violence.

BASIS OF LEAVE: The Park District will provide up to **twelve (12) weeks of unpaid leave** from work on an intermittent or reduced work schedule basis to an employee who is a victim of domestic or sexual violence (or who has a family or household member who is a victim of domestic or sexual violence) to address domestic or sexual violence if the employee is:

1. **Seeking Medical Attention** for, or recovering from, physical or psychological injuries caused by domestic or sexual violence to the employee or the employee's family or household member;
2. **Obtaining Services from a Victim Services** for the employee or the employee's family or household member;
3. **Obtaining psychological or other counseling** for the employee or the employee's family or household member;

4. **Participating in safety planning, temporarily or permanently relocating**, or taking other actions to increase the safety of the employee or the employee's family or household member from future domestic or sexual violence or ensure economic security; or
5. **Seeking legal assistance or remedies** to ensure the health and safety of the employee or the employee's family or household member, including preparing for or participating in any civil or criminal legal proceeding related to or derived from domestic or sexual violence.

"Family or household member" means a spouse/civil union partner, parent, son, daughter, and persons jointly residing in the same household whose interests are not adverse to the employee as it relates to the domestic or sexual violence.

"Parent" means the biological parent of an employee or an individual who stood in "loco parentis" to an employee when the employee was a son or daughter. "Son or daughter" means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is under 18 years of age, or is 18 years of age or older and incapable of self-care because of a mental or physical disability.

PERIOD OF LEAVE: Employee shall be entitled to a total of twelve (12) Work Weeks of unpaid leave during any twelve (12)-month period. This policy does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to the unpaid leave time permitted by, the Family and Medical Leave Act. In other words, VESSA does not permit an employee to take more than twelve (12) weeks of leave during any 12-month period if the employee already has taken a twelve (12) week leave under the FMLA for the same reason.

EXISTING LEAVE:

Leaves under this policy are unpaid except to the extent that paid leave is available under the Park District's other policies or programs, such as sick leave or ~~PTO-vacation~~. An employee may request that any accrued paid time off such as ~~PTO~~, sick leave, ~~vacation leave~~, or personal leave be designated as VESSA leave, and be used prior to the use of unpaid VESSA leave. If you are applying for VESSA leave for a condition that also qualifies for time off under our Family and Medical Leave Act (FMLA) policy, the leave time will run concurrently. An employee who is on leave under this policy may not work for any other employer on a full-time, part-time or sporadic basis. Violation of this policy may result in disciplinary action up to and including dismissal.

NOTICE: The employee shall provide the Park District with **at least forty-eight (48) hours' advance notice** of the employee's intention to take the leave, unless providing such notice is not practical.

When an unscheduled absence occurs, the Park District will not take any action against the employee if the employee, **within a reasonable period after the absence** (generally defined herein as 15 days) provides certification as shown under the next section.

CERTIFICATION: The Park District may require the employee to provide certification to the Park District that:

1. The employee or the employee's family or household member is a victim of domestic or sexual violence; and
2. The leave is for one of the purposes enumerated in the above "Basis of Leave" paragraph.

The employee shall provide such certification to the Park District within a reasonable period after the Park District requests certification.

An employee may satisfy the above certification requirement by providing to the Park District a **signed and dated statement** of the employee, and upon obtaining such documents the employee shall provide:

1. **Documentation** from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee or the employee's family or household member has sought assistance in addressing domestic or sexual violence and the effects of the violence;
2. A **police or court record**; or
3. Other corroborating evidence.

CONFIDENTIALITY: All information provided to the Park District, including a statement of the employee or any other documentation, record, or corroborating evidence, and the fact that the employee has requested or obtained leave pursuant to this policy, shall be **retained in the strictest confidence by the Park District**, except to the extent that disclosure is: (1) requested or consented to in writing by the employee; or (2) otherwise required by applicable Federal or State law.

RESTORATION TO POSITION: In general, an employee who takes leave under this policy shall be entitled, on return from such leave:

1. To be restored by the Park District to the position of employment held by the employee when the leave commenced; or
2. To be restored to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment.

LOSS OF BENEFITS: The taking of leave under this policy shall not result in the loss of any employment benefit accrued prior to the date on which the leave commenced. However, the employee is not entitled to:

1. The accrual of any seniority or employment benefits during any period of unpaid leave; or
2. Any right, benefit, or position of employment other than any right, benefit, of position to which the employee would have been entitled had the employee not taken the leave.

REPORTING TO THE PARK DISTRICT: The Park District may require an employee on leave under this policy to report periodically to the Park District on the status and intention of the employee to return to work.

MAINTENANCE OF HEALTH BENEFITS: Except as provided under "Loss of Benefits," during any period that an employee takes leave under this policy, the Park District shall maintain coverage for the employee and any family or household member under any group health plan for the duration of such leave at the level and under the conditions coverage would have been provided if the employee had continued in employment continuously for the duration of such leave.

FAILURE TO RETURN FROM LEAVE: The Park District may recover the premium that the Park District paid for maintaining coverage for the employee and the employee's family or household member under such group health plan during any period of leave under this policy if:

1. The employee **fails to return** from leave under this policy after the period of leave to which the employee is entitled has expired; and
2. The employee **fails to return** to work for a reason other than:
 - a. The continuation, recurrence, or onset of domestic or sexual violence that entitles the employee to leave; or
 - b. Other circumstances beyond the control of the employee.

The Park District may require an employee who claims that the employee is unable to return to work because of a reason described in (1) or (2) above to provide, within a reasonable period after making the claim, certification to the Park District that the employee is unable to return to work because of that reason.

An employee may satisfy the certification requirement of clause by providing to the Park District:

1. A sworn statement of the employee;
2. Documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee has sought assistance in addressing domestic or sexual violence and the effects of that violence;
3. A police or court record; or
4. Other corroborating evidence.

The Park District will not fail to hire, refuse to hire, discharge, or harass any individual exercising their rights under this policy or otherwise discriminate against any individual exercising their rights under this policy with respect to the compensation, terms, conditions, or privileges of employment of the individual, or retaliate against an individual in any form or manner for exercising their rights under this policy.

3-~~13~~14 EMPLOYEE BLOOD DONATION LEAVE ACT

ELIGIBILITY: Any full-time employee who has been employed by the Park District for at least six (6) months shall be entitled to up to one (1) hour blood donation leave, with pay, every fifty-six (56) days.

NOTICE: The employee shall submit a written request for leave before donating or attempting to donate blood. Medical documentation of the appointment to donate blood shall be provided at the time of said written request.

VERIFICATION: The Park District may require a written statement from the blood bank confirming that the employee kept the appointment to donate blood.

3-~~14~~15 FAMILY MILITARY LEAVE ACT

Thirty (30) days of unpaid family military leave is granted under the Family Military Leave Act (the "Act") to employees who are either the spouse/civil union partner, or the parents of soldiers called into active military duty. The leave must be taken during the period the military deployment orders are in effect. Unpaid leave under this Act can be taken only after the employee has exhausted all accrued PTO, sick leave, vacation, personal leave, and compensatory time.

ELIGIBILITY: For the purpose of this Act, employee is defined as a person employed for at least twelve (12) months with at least 1,250 hours of service during the twelve (12)-month period immediately preceding the commencement of the leave.

NOTICE: If the leave under this Act is for five (5) consecutive work days or more, the employee must provide the Park District with at least fourteen (14) days notice in advance of the leave date. For leave of less than five (5) consecutive work days the employee should provide as much advance notice as is practical.

BENEFITS: Employees shall maintain benefits at the employee's expense for the duration of the leave.

VERIFICATION: The Park District may require certification from the proper military authority to verify the employee's eligibility for the family military leave requested.

3-~~1546~~ VOTING LEAVE

You may be entitled to up to two (2) hours of paid leave for purposes of voting at any election presented to the voters of this State if, on the day of election, your working hours begin less than two (2) hours after the opening of the polls and end no less than two (2) hours before the closing of the polls. In order to qualify, you must request such leave prior to the day of election. The Executive Director shall specify the hours during which such leave may be taken.

SECTION 10 SEPARATION OF EMPLOYMENT

10-1 SEPARATION OF EMPLOYMENT

EMPLOYMENT AT-WILL: Employment with the Park District is on an at-will basis. This means that both employees and the Park District have the right to terminate employment at any time with or without cause or notice.

LAY-OFFS: Employees may be laid-off whenever there is a lack of work or funds or a change in functions directly or indirectly creates a surplus of employees for the workload of the Park District. Although the Park District is under no obligation to do so, every reasonable effort will be made to transfer Full-time Employees to another department before laying them off.

RESIGNATIONS: To resign in good standing, you should give written notice to your immediate supervisor at least ten (10) working days prior to your last workday. You may leave anytime during the ten days with your immediate supervisor's consent and remain in good standing. If you fail to resign in good standing, you may not be eligible for rehire unless you demonstrate good cause for leaving early. Short-term employees will not be in good standing or eligible for rehire if they leave their employment before the end of their assignment without good cause for leaving early.

RETIREMENT: Employees may retire for the purpose of collecting retirement or Social Security. Please contact the Human Resource Manager so that the appropriate paperwork can be completed in a timely manner.

RETURN OF PARK DISTRICT PROPERTY: Before officially separating from the Park District's employment for any reason, you must return all Park District property, including without limitation vehicles, tools, keys, uniforms, equipment, and identification, credit and insurance cards.

UPON SEPARATION OF SERVICE: Upon separation, your unused earned ~~PTO vacation leave~~ will be paid to you or your heirs at your rate of pay as of your separation date. Your health insurance may be continued under applicable law. The Human Resource Manager will provide you with the appropriate information when you separate from the Park District.

REFERENCES: Information provided by the Park District in response to requests for employment references will be limited to your starting date, ending date, job title, and job description. You must complete and deliver a written release to the Park District, in the form required by the Park District, before any additional information will be provided.

EXIT INTERVIEW: The departing employee's immediate supervisor will conduct an exit interview. At this meeting, you are required to return all Park District property such as name tags, keys, security cards, and all other Park District property. Additionally, you should speak with the Human Resource Manager regarding required completion of forms for insurance continuation, IMRF and other dismissal related matters.

INTEROFFICE MEMORANDUM

TO: FULL AND PERMANENT PART TIME STAFF

FROM: BILL BYRON

SUBJECT: PAID TIME OFF 2018

DATE: JANUARY 9, 2018

CC:

While there has been no change in the total hours of paid time off that employees will receive, it will be processed slightly differently in 2018 and this memo will reflect the changes that have been made. Permanent Part Time staff will continue to accrue 50% of the listed paid time off and follow the same guidelines for carry over of VACATION time that are listed under 4b.

1. We have established Agency Holidays to recognize the major holidays throughout the calendar year when the Agency is closed and staff will receive the day as paid time off. Those days should be listed as REGULAR hours on your time sheet, and your supervisor will manually convert them to HOLIDAY hours when processing payroll. If for any reason you are required to work on an Agency Holiday, you will be granted a different day of paid time off that is mutually agreeable. Agency Holidays for 2018 will fall on the following dates:
 - a. New Year's Day, 1/1/18
 - b. Memorial Day, 5/28/18
 - c. Labor Day, 9/3/18
 - d. Thanksgiving Day, 11/22/18
 - e. Day After Thanksgiving, 11/23/18
 - f. Christmas Eve, 12/24/18
 - g. Christmas Day, 12/25/18
 - h. New Year's Eve, 12/31/18
2. Floating holidays have been combined into PERSONAL time off. In the past you received 5 floating holidays (40hrs), and 2 personal days (16hrs), for a total of 7 days (56hrs). You will now receive 8 PERSONAL days (64hrs), with the additional day accounting for 4th of July when all full time staff is expected to work.
3. Accrual of Paid Time Off
 - a. VACATION and PERSONAL time will be accrued on a quarterly basis, meaning you will accrue $\frac{1}{4}$ of your annual paid time off on the first paychecks of the following months:
 - January
 - April
 - July
 - October

- b. SICK time will continue to be accrued at 1 day (8hrs) per month as it has been in the past.
- 4. Carry Over of Paid Time Off
 - a. PERSONAL time cannot be carried into the next calendar year.
 - b. VACATION time is allowed to be carried over, however you cannot carry over more than the total hours that you have accrued in the current calendar year.
 - Upon your first paycheck in October, you will be able to see all paid time off accrued for the current calendar year (except for sick time which will continue to be accrued each month through December).
 - To see the maximum hours that can be carried over into the following calendar year, follow the instructions below.
 - Login to your timesheet portal through accessmygov.com
 - Click on [Year to Date](#) Info in the left side menu.
 - Select the [Leave Balances](#) tab at the top and you will see a list of your leave balances.
 - Click [View Details](#) next to the VAC-FT line and reference the number of hours to the right of the word Accrued in the table that pops up. That number is the total hours that you accrued in the current calendar year, which equals the maximum number of hours you can carry into the following year. Any hours over and above that number that are in your VACATION leave balance after December 31st will be forfeited.
 - c. SICK time will continue to accrue across calendar years with a maximum year-end balance of 30 days (240hrs).
- 5. If you have any questions related to these changes or to paid time off in general, feel free to come and see me.

Thank You,

Bill Byron

Superintendent of Parks and Recreation

Northfield Park District

bbyron@northfieldparks.org



To: Park Board of Commissioners
From: Bill Byron
Subject: Informational Items
Date: November 17th, 2025

Willow Park Phase 2 Updates

Excavation and stone backfilling for the new pathways is around 50% complete, and the foundation preparation for the new gazebo has begun.

Pocket Park Updates (Tower Road Right-of-Way)

Our landscape architect is preparing an updated site plan to address ideas and concerns that were brought up last month. If the site plan is finished by Monday, we can review and discuss the updates at the meeting.

December Meeting

Staff would like to discuss canceling the next meeting scheduled for December 15.

CONSENT AGENDA



NORTHFIELD PARK DISTRICT
PUBLIC MEETING MINUTES DRAFT
REFERENDUM INFO NIGHT
MONDAY, OCTOBER 27th, 2025
LUSTIG LODGE AT CLARKSON PARK
6:00 PM

AGENDA

1. Roll Call
 - a. At 6:00pm the meeting was called to order.
 - i. A roll call was made
 - ii. **Present Commissioners:** Kennedy, Lutz, Manojlovski, Pave, Pullins
 - iii. **Absent Commissioners:** Brandel, Gerrard
 - iv. **Also Present:** Staff members Byron and Reuter
2. Referendum Informational Presentation
 - a. President Kennedy presented on the Park District plans to go to referendum in the spring.
 - b. Public Comment on Referendum Information. Questions and comments are included below.
 - c. See sign-in sheet for attendance
 - i. None.
3. Adjournment
 - a. **Motion:** Commissioner Manojlovski made a motion to adjourn at 6:30pm.
 - b. **Second:** Commissioner Lutz seconded the motion.
 - c. A voice vote showed unanimous approval
 - d. **Motion Passed**



NORTHFIELD PARK DISTRICT
REGULAR BOARD MEETING MINUTES DRAFT
MONDAY, OCTOBER 27th, 2025
LUSTIG LODGE AT CLARKSON PARK
6:30 PM

AGENDA

1. Roll Call
 - a. At 6:34pm the meeting was called to order.
 - i. A roll call was made
 - ii. **Present Commissioners:** Brandel, Kennedy, Lutz, Manojlovski, Pave, Pullins
 - iii. **Absent Commissioners:** Garard
 - iv. **Also Present:** Staff members Byron and Reuter
2. Approval / Additions to Agenda
3. Correspondence
4. Audience Comment
 - a. See sign-in sheet for attendance
 - i. Mike Cohen expressed gratitude for taking his feedback about the new pocket park next to his house into account. He expressed concerns related to the park design including landscape screening, and considering other elements to make the park attractive for all residents.
 - ii. Charlie Orth: "Keep doing great work."
5. Director's Report
 - a. Referendum Discussion
 - i. The Referendum Election Ordinance will be brought in front of the Board at the November Board meeting with the hopes that Cook County will have finalized the 2024 EAV before then.
 - ii. We have another Referendum Info Night scheduled for 6pm on November 17th at Lustig Lodge. We have started working with a small team of freelance marketing professionals to assist with our outreach efforts.
 - b. Consideration to Approve the Truth in Taxation Resolution 10-27-25-01.
 - i. **Motion:** Commissioner Kennedy made a motion to Approve the Truth in Taxation Resolution 10-27-25-01.
 - ii. **Second:** Commissioner Pave seconded the motion. A roll call vote was made.

- iii. **Voting Aye Commissioners:** Brandel, Kennedy, Lutz, Manojlovski, Pave, Pullins
 - iv. **Voting Nay Commissioners:** None
 - v. **Absent Commissioners:** Garard
 - vi. **Abstaining Commissioners:** None
 - vii. **Motion Passed**
- c. Consideration to Approve the Purchase of a New Utility Cart.
 - i. **Motion:** Commissioner Kennedy made a motion to Approve the Purchase of a New Utility Cart.
 - ii. **Second:** Commissioner Manojlovski seconded the motion. A roll call vote was made.
 - iii. **Voting Aye Commissioners:** Brandel, Kennedy, Lutz, Manojlovski, Pave, Pullins
 - iv. **Voting Nay Commissioners:** None
 - v. **Absent Commissioners:** Garard
 - vi. **Abstaining Commissioners:** None
 - vii. **Motion Passed**
- d. Consideration to Award the Contract for the Irrigation Well Pump and Motor Replacement to Pumpstation Professionals.
 - i. **Motion:** Commissioner Brandel made a motion to Award the Contract for the Irrigation Well Pump and Motor Replacement to Pumpstation Professionals.
 - ii. **Second:** Commissioner Pullins seconded the motion. A roll call vote was made.
 - iii. **Voting Aye Commissioners:** Brandel, Kennedy, Lutz, Manojlovski, Pave, Pullins
 - iv. **Voting Nay Commissioners:** None
 - v. **Absent Commissioners:** Garard
 - vi. **Abstaining Commissioners:** None
 - vii. **Motion Passed**
- e. Naming Rights Discussion
 - i. The Board discussed target ranges for naming rights for the new pocket park.
- f. Informational Items
 - i. Director Byron provided updates on the Willow Park Project, the Pocket Park Grant application, and the Parks Foundation Open House that happened earlier this month.
- 6. Consent Agenda
 - a. Approval of September 29th, 2025, Public Meeting Minutes
 - b. Approval of September 29th, 2025, Regular Board Meeting Minutes
 - c. Approval of Cash Expenditures for Month of September 2025
 - i. **Motion:** Commissioner Pave made a motion to approve the consent agenda.
 - ii. **Second:** Commissioner Brandel seconded the motion.
 - iii. A voice vote showed unanimous approval
 - iv. **Motion Passed**
- 7. Agency Reports
 - a. Finance
 - b. Recreation / Park Grounds and Facilities

8. Board Member Comments

- a. The Board discussed the potential addition of an extra swing to the new pocket park. Staff will investigate with the playground designer.

9. Adjournment

- a. **Motion:** Commissioner Pave made a motion to adjourn the meeting at 7:50pm
- b. **Second:** Commissioner Brandel seconded the motion.
- c. A voice vote showed unanimous approval
- d. **Motion Passed**

CHECK REGISTER FOR NORTHFIELD PARK DISTRICT

CHECK DATE 10/01/2025 - 10/31/2025

Check Date	Check	Vendor Name	Amount
Bank OPER ACCOUNTS PAYABLE AND PAYROLL			
10/10/2025	1755(A)	DIRECT FITNESS SOLUTIONS, INC	1,000.00
10/10/2025	1756(A)	DIRECT TV	294.98
10/10/2025	1757(A)	EXCALIBUR TECHNOLOGY CORP	797.74
10/10/2025	1758(A)	GREEN LEAF SPRINKLERS, INC	1,365.00
10/10/2025	1759(A)	HCK GROUP, INC	282.50
10/10/2025	1760(A)	HITCHCOCK DESIGN GROUP	4,534.69
10/10/2025	1761(A)	HOT SHOTS SPORTS	140.00
10/10/2025	1762(A)	LAUTERBACH & AMEN, LLP	8,400.00
10/10/2025	1763(A)	LAUTERBACH & AMEN, LLP	3,150.00
10/10/2025	1764(A)	MARIANI LANDSCAPE	7,809.33
10/10/2025	1765(A)	OPP. FRANCHISING, INC	4,091.00
10/10/2025	1766(A)	PDRMA	10,539.30
10/10/2025	1767(A)	RECORD - A - HIT	1,700.00
10/10/2025	1768(A)	SAVATREE, LLC	4,916.00
10/10/2025	1769(A)	SPORTS PLUS INC	393.38
10/10/2025	1770(A)	WASTE MANAGEMENT NW	332.50
10/10/2025	1771(A)	WASTE MANAGEMENT NW	475.00
10/10/2025	1772(E)	COMMONWEALTH EDISON	1,171.17
10/10/2025	1773(E)	COMMONWEALTH EDISON	2,265.71
10/10/2025	1774(E)	COMMONWEALTH EDISON	204.74
10/10/2025	1775(E)	ELAVON	26.98
10/10/2025	1776(E)	ILLINOIS DEPT OF REVENUE	1,700.95
10/10/2025	1777(E)	NATIONWIDE RETIREMENT SOLUTIO	467.00
10/10/2025	1778(E)	NICOR	60.50
10/10/2025	1779(E)	NORTHBROOK BANK & TRUST	115.80
10/10/2025	1780(E)	SOCIAL SECURITY ADMINISTRATIO	9,349.61
10/10/2025	23277	Amy Majerowski	250.00
10/10/2025	23278	NEW TRIER HIGH SCHOOL	8,991.29
10/10/2025	23279	PLANSOURCE	2,536.69
10/10/2025	23280	SIGNARAMA NORTHBROOK	144.36
10/10/2025	23281	VP MECHANICAL, INC	1,125.00
10/10/2025	23282	WILMETTE TRUCK AND BUS	90.00
10/24/2025	1781(A)	EXCALIBUR TECHNOLOGY CORP	47.68
10/24/2025	1782(A)	FIRST-CITIZEN BANK & COMPANY	485.31
10/24/2025	1783(A)	FOX VALLEY FIRE & SAFETY	755.80
10/24/2025	1784(A)	GEWALT HAMILTON A. INC	10,455.25
10/24/2025	1785(A)	GLOBE LIFE	82.76
10/24/2025	1786(A)	GREEN LEAF SPRINKLERS, INC	127.00
10/24/2025	1787(A)	HIGH TOUCH - HIGH TECH	415.00
10/24/2025	1788(A)	ILM	4,150.00
10/24/2025	1789(A)	IMPACT NETWORKING LLC	7.63
10/24/2025	1790(A)	LANDSCAPE STRUCTURES INC.	9,773.00
10/24/2025	1791(A)	NSSRA	15,407.94
10/24/2025	1792(A)	PIONEER MANUFACTURING COMPANY	235.73
10/24/2025	1793(A)	SPORTS PLUS INC	423.88
10/24/2025	1794(E)	FIRST BANK CARD	12,632.69
10/24/2025	1795(E)	ILLINOIS DEPT OF REVENUE	1,660.81
10/24/2025	1796(E)	IMRF	16,531.32
10/24/2025	1797(E)	NATIONWIDE RETIREMENT SOLUTIO	518.92
10/24/2025	1798(E)	NORTHBROOK BANK & TRUST	107.25
10/24/2025	1799(E)	SOCIAL SECURITY ADMINISTRATIO	9,148.97
10/24/2025	1800(E)	VILLAGE OF NORTHFIELD	60.15
10/24/2025	1801(E)	VILLAGE OF NORTHFIELD	4,005.99
10/24/2025	1802(E)	VILLAGE OF NORTHFIELD	180.45
10/24/2025	23285	NORTH AMERICAN	436.17
10/24/2025	23286	NORTH SHORE ELECTRIC, INC.	366.33
10/24/2025	23287	NUTOYS LEASURE PRODUCTS	215.00
10/24/2025	23288	PADDOCK PUBLICATIONS, INC.	191.70
10/24/2025	23289	TRACEY BUCHMAN	448.80
10/24/2025	23290	VILLAGE OF NORTHFIELD	517.60
OPER TOTALS:			
Total of 60 Checks:			168,110.35
Less 0 Void Checks:			0.00
Total of 60 Disbursements:			168,110.35

AGENCY REPORTS

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT
Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Fund: 01 CORPORATE FUND						
Account Category: Revenues						
3010	TAXES	891,000.00	8,015.22	432,300.27	(424,285.05)	0.90
3070	BANK INTEREST	50,000.00	33,331.01	44,606.55	(11,275.54)	66.66
3099	MISCELLANEOUS REVENUE	1,500.00		500.00	(500.00)	0.00
Revenues		942,500.00	41,346.23	477,406.82	(436,060.59)	4.39
Account Category: Expenditures						
4008	FT SALARIES	388,440.41	111,733.05	103,406.27	8,326.78	28.76
4009	PT SALARIES	119,472.00	33,468.29	30,386.03	3,082.26	28.01
4015	HEALTH INSURANCE	147,316.00	33,269.08	26,876.25	6,392.83	22.58
4016	UNEMPLOYMENT BENEFITS	2,616.00				0.00
4026	GAS / MILEAGE REIMBURSEMENT	2,360.00	812.98	664.64	148.34	34.45
4050	DUES & EDUCATION	15,135.00	994.05	829.00	165.05	6.57
4099	MISC -EXP	7,000.00	156.34	196.71	(40.37)	2.23
5022	PHONE	12,596.00	2,131.23	2,097.84	33.39	16.92
5023	INTERNET / CABLE	7,800.00	2,496.72	1,853.33	643.39	32.01
5035	MARKETING	4,000.00	181.26	21.68	159.58	4.53
5040	LEGAL & PROFESSIONAL	15,000.00	1,813.50	2,278.60	(465.10)	12.09
5060	CONTRACTUAL	19,763.40	6,363.94	13,512.78	(7,148.84)	32.20
6010	SMALL EQUIPMENT	9,000.00	2,993.00		2,993.00	33.26
6019	SOFTWARE UPGRADES/SUBSCRIPTION/ADDIT	54,596.00	2,488.27	1,849.71	638.56	4.56
6021	SUPPLIES	3,000.00	416.38	1,120.02	(703.64)	13.88
6025	POSTAGE	3,450.00		1,100.00	(1,100.00)	0.00
6070	SAFETY	8,600.00	439.48	1,139.31	(699.83)	5.11
9992	FUND TRANSFER	202,500.00		81,500.00	(81,500.00)	0.00
Expenditures		1,022,644.81	199,757.57	268,832.17	(69,074.60)	19.53
Fund 01 - CORPORATE FUND:						
TOTAL REVENUES		942,500.00	41,346.23	477,406.82	(436,060.59)	4.39
TOTAL EXPENDITURES		1,022,644.81	199,757.57	268,832.17	(69,074.60)	19.53
NET OF REVENUES & EXPENDITURES:		(80,144.81)	(158,411.34)	208,574.65	(366,985.99)	
BEG. FUND BALANCE		501,809.67	501,809.67	501,809.67		
NET OF REVENUES/EXPENDITURES - 24-25		95,528.23	95,528.23			
END FUND BALANCE		517,193.09	438,926.56	710,384.32		

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT
Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Fund: 03 RECREATION						
Account Category: Revenues						
3000	SERVICE REVENUE-SCHOOL CONTRACT	26,700.00	5,850.00	5,700.00	150.00	21.91
3010	TAXES	110,000.00	584.44	49,124.25	(48,539.81)	0.53
3020	USER FEES	948,986.00	774,720.42	732,319.25	42,401.17	81.64
3030	RENTAL	306,200.00	106,291.43	89,761.03	16,530.40	34.71
3050	CONCESSION REVENUE	16,000.00	9,527.48	13,207.21	(3,679.73)	59.55
3060	CONTRIBUTIONS/SPONSORSHIPS	52,750.00	49,750.00	23,500.00	26,250.00	94.31
3099	MISCELLANEOUS REVENUE	0.00	295.00		295.00	100.00
9994	TRANS. FROM CORPORATE	0.00		3,083.00	(3,083.00)	0.00
Revenues		1,460,636.00	947,018.77	916,694.74	30,324.03	64.84
Account Category: Expenditures						
4008	FT SALARIES	294,350.00	94,284.62	97,691.12	(3,406.50)	32.03
4009	PT SALARIES	319,718.75	167,348.18	162,560.69	4,787.49	52.34
5021	ELECTRICITY	44,500.00	12,843.59	11,911.46	932.13	28.86
5023	INTERNET / CABLE	2,880.00	839.85	674.85	165.00	29.16
5024	WATER	37,500.00	29,136.66	24,387.48	4,749.18	77.70
5025	GAS	7,000.00	184.51	158.07	26.44	2.64
5035	MARKETING	3,730.00	3,024.74	2,540.68	484.06	81.09
5060	CONTRACTUAL	415,542.09	191,105.75	177,010.14	14,095.61	45.99
5061	REPAIR & MAINTENANCE	100,250.00	28,187.11	36,366.00	(8,178.89)	28.12
6010	SMALL EQUIPMENT	4,000.00	1,388.92	835.08	553.84	34.72
6020	CAPITAL PURCHASES	26,500.00		790.00	(790.00)	0.00
6021	SUPPLIES	70,620.00	24,236.17	22,564.03	1,672.14	34.32
6050	CONCESSION SUPPLIES	7,050.00	4,375.32	5,742.07	(1,366.75)	62.06
7091	LOAN PAYMENT PRINCIPAL	0.00		16,900.39	(16,900.39)	0.00
7092	LOAN PAYMENT INTEREST	0.00		1,234.42	(1,234.42)	0.00
9992	FUND TRANSFER	106,000.00				0.00
Expenditures		1,439,640.84	556,955.42	561,366.48	(4,411.06)	38.69
Fund 03 - RECREATION:						
TOTAL REVENUES		1,460,636.00	947,018.77	916,694.74	30,324.03	64.84
TOTAL EXPENDITURES		1,439,640.84	556,955.42	561,366.48	(4,411.06)	38.69
NET OF REVENUES & EXPENDITURES:		20,995.16	390,063.35	355,328.26	34,735.09	
BEG. FUND BALANCE		517,632.82	517,632.82	517,632.82		
NET OF REVENUES/EXPENDITURES - 24-25		(46,133.60)	(46,133.60)			
END FUND BALANCE		492,494.38	861,562.57	872,961.08		

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT
Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Fund: 05 SPECIAL -NSSRA						
Account Category: Revenues						
3010	TAXES	246,000.00	1,307.46	117,813.94	(116,506.48)	0.53
Revenues		246,000.00	1,307.46	117,813.94	(116,506.48)	0.53
Account Category: Expenditures						
4008	FT SALARIES	34,926.47	10,932.40	10,664.10	268.30	31.30
4009	PT SALARIES	10,062.00	2,061.93	2,135.53	(73.60)	20.49
7010	NSSRA -EXPENSE	123,471.92	65,118.17	40,238.96	24,879.21	52.74
9992	FUND TRANSFER	59,423.00		3,083.00	(3,083.00)	0.00
Expenditures		227,883.39	78,112.50	56,121.59	21,990.91	34.28
Fund 05 - SPECIAL -NSSRA:						
TOTAL REVENUES		246,000.00	1,307.46	117,813.94	(116,506.48)	0.53
TOTAL EXPENDITURES		227,883.39	78,112.50	56,121.59	21,990.91	34.28
NET OF REVENUES & EXPENDITURES:		18,116.61	(76,805.04)	61,692.35	(138,497.39)	
BEG. FUND BALANCE		169,718.05	169,718.05	169,718.05		
NET OF REVENUES/EXPENDITURES - 24-25		(55,303.35)	(55,303.35)			
END FUND BALANCE		132,531.31	37,609.66	231,410.40		

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT
Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Fund: 07 AUDITING						
Account Category: Revenues						
3010	TAXES	12,000.00	63.77	5,691.26	(5,627.49)	0.53
Revenues		<u>12,000.00</u>	<u>63.77</u>	<u>5,691.26</u>	<u>(5,627.49)</u>	<u>0.53</u>
Account Category: Expenditures						
5040	LEGAL & PROFESSIONAL	15,050.00	11,550.00	8,600.00	2,950.00	76.74
Expenditures		<u>15,050.00</u>	<u>11,550.00</u>	<u>8,600.00</u>	<u>2,950.00</u>	<u>76.74</u>
Fund 07 - AUDITING:						
TOTAL REVENUES		12,000.00	63.77	5,691.26	(5,627.49)	0.53
TOTAL EXPENDITURES		<u>15,050.00</u>	<u>11,550.00</u>	<u>8,600.00</u>	<u>2,950.00</u>	<u>76.74</u>
NET OF REVENUES & EXPENDITURES:		<u>(3,050.00)</u>	<u>(11,486.23)</u>	<u>(2,908.74)</u>	<u>(8,577.49)</u>	
BEG. FUND BALANCE		15,810.22	15,810.22	15,810.22		
NET OF REVENUES/EXPENDITURES - 24-25		1,310.48	1,310.48			
END FUND BALANCE		14,070.70	5,634.47	12,901.48		

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT
Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Fund: 09 LIABILITY INSURANCE						
Account Category: Revenues						
3010	TAXES	50,000.00	265.64	19,769.41	(19,503.77)	0.53
Revenues		50,000.00	265.64	19,769.41	(19,503.77)	0.53
Account Category: Expenditures						
4008	FT SALARIES	5,512.50	1,695.10	1,615.40	79.70	30.75
7020	LIABILITY INSURANCE	34,372.80	8,326.59	8,182.11	144.48	24.22
Expenditures		39,885.30	10,021.69	9,797.51	224.18	25.13
Fund 09 - LIABILITY INSURANCE:						
TOTAL REVENUES		50,000.00	265.64	19,769.41	(19,503.77)	0.53
TOTAL EXPENDITURES		39,885.30	10,021.69	9,797.51	224.18	25.13
NET OF REVENUES & EXPENDITURES:		10,114.70	(9,756.05)	9,971.90	(19,727.95)	
BEG. FUND BALANCE		10,235.92	10,235.92	10,235.92		
NET OF REVENUES/EXPENDITURES - 24-25		7,277.37	7,277.37			
END FUND BALANCE		27,627.99	7,757.24	20,207.82		

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT
Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Fund: 11 SOCIAL SECURITY						
Account Category: Revenues						
3010	TAXES	82,000.00	435.68	35,644.63	(35,208.95)	0.53
9994	TRANS. FROM CORPORATE	2,500.00				0.00
Revenues		<u>84,500.00</u>	<u>435.68</u>	<u>35,644.63</u>	<u>(35,208.95)</u>	<u>0.52</u>
Account Category: Expenditures						
4011	WITHOLDING	86,787.67	33,505.69	32,212.34	1,293.35	38.61
Expenditures		<u>86,787.67</u>	<u>33,505.69</u>	<u>32,212.34</u>	<u>1,293.35</u>	<u>38.61</u>
Fund 11 - SOCIAL SECURITY:						
TOTAL REVENUES		84,500.00	435.68	35,644.63	(35,208.95)	0.52
TOTAL EXPENDITURES		86,787.67	33,505.69	32,212.34	1,293.35	38.61
NET OF REVENUES & EXPENDITURES:		<u>(2,287.67)</u>	<u>(33,070.01)</u>	<u>3,432.29</u>	<u>(36,502.30)</u>	
BEG. FUND BALANCE		26,739.38	26,739.38	26,739.38		
NET OF REVENUES/EXPENDITURES - 24-25		4,187.81	4,187.81			
END FUND BALANCE		28,639.52	(2,142.82)	30,171.67		

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT
Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Fund: 13 IMRF						
Account Category: Revenues						
3010	TAXES	90,000.00	472.88	39,239.30	(38,766.42)	0.53
9994	TRANS. FROM CORPORATE	80,000.00		81,500.00	(81,500.00)	0.00
Revenues		<u>170,000.00</u>	<u>472.88</u>	<u>120,739.30</u>	<u>(120,266.42)</u>	<u>0.28</u>
Account Category: Expenditures						
4012	IMRF	173,394.64	47,395.98	19,872.98	27,523.00	27.33
Expenditures		<u>173,394.64</u>	<u>47,395.98</u>	<u>19,872.98</u>	<u>27,523.00</u>	<u>27.33</u>
Fund 13 - IMRF:						
TOTAL REVENUES		170,000.00	472.88	120,739.30	(120,266.42)	0.28
TOTAL EXPENDITURES		173,394.64	47,395.98	19,872.98	27,523.00	27.33
NET OF REVENUES & EXPENDITURES:		<u>(3,394.64)</u>	<u>(46,923.10)</u>	<u>100,866.32</u>	<u>(147,789.42)</u>	
BEG. FUND BALANCE		50,306.05	50,306.05	50,306.05		
NET OF REVENUES/EXPENDITURES - 24-25		15,129.86	15,129.86			
END FUND BALANCE		62,041.27	18,512.81	151,172.37		

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT
Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Fund: 15 CAPITAL PROJECTS						
Account Category: Revenues						
3060	CONTRIBUTIONS/SPONSORSHIPS	250,000.00				0.00
3070	BANK INTEREST	2,000.00	3,162.93	3,612.46	(449.53)	158.15
3080	OSLAD GRANT	452,650.00	73,127.00	202,650.00	(129,523.00)	16.16
9991	TRANSFER FROM REC	106,000.00				0.00
9993	TRANS. FROM NSSRA	59,423.00				0.00
9994	TRANS. FROM CORPORATE	120,000.00				0.00
Revenues		990,073.00	76,289.93	206,262.46	(129,972.53)	7.71
Account Category: Expenditures						
5040	LEGAL & PROFESSIONAL	79,800.00	41,568.42	35,371.28	6,197.14	52.09
6020	CAPITAL PURCHASES	132,000.00				0.00
7090	LOAN PAYMENT PRINCIPAL	56,329.87	70,039.11	70,039.11		124.34
7091	LOAN PAYMENT PRINCIPAL	133,333.00	133,333.00	133,333.00		100.00
7092	LOAN PAYMENT INTEREST	32,909.24	19,200.00	21,829.96	(2,629.96)	58.34
8000	CAPITAL PROJECTS	1,248,736.00				0.00
8025	OWNER PURCHASE	43,196.00	18,426.00		18,426.00	42.66
Expenditures		1,726,304.11	282,566.53	260,573.35	21,993.18	16.37
Fund 15 - CAPITAL PROJECTS:						
TOTAL REVENUES		990,073.00	76,289.93	206,262.46	(129,972.53)	7.71
TOTAL EXPENDITURES		1,726,304.11	282,566.53	260,573.35	21,993.18	16.37
NET OF REVENUES & EXPENDITURES:		(736,231.11)	(206,276.60)	(54,310.89)	(151,965.71)	
BEG. FUND BALANCE		726,330.81	726,330.81	726,330.81		
NET OF REVENUES/EXPENDITURES - 24-25		327,411.14	327,411.14			
END FUND BALANCE		317,510.84	847,465.35	672,019.92		

NPD AGENCY REPORT FOR NORTHFIELD PARK DISTRICT

Balance As of 10/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 10/31/2025	YTD Balance 10/31/2024	YTD Balance Diff 10/31/2025 10/31/2024	% Bdgt Used
Report Totals:						
TOTAL REVENUES - ALL FUNDS		3,955,709.00	1,067,200.36	1,900,022.56	(832,822.20)	26.98
TOTAL EXPENDITURES - ALL FUNDS		4,731,590.76	1,219,865.38	1,217,376.42	2,488.96	25.78
NET OF REVENUES & EXPENDITURES:		(775,881.76)	(152,665.02)	682,646.14	(835,311.16)	

11/06/2025

NPD BALANCE SHEET WITH VARIANCE FOR NORTHFIELD PARK DISTRICT
Balance As Of 10/31/2025

		YTD Balance	YTD Balance	YTD Balance Diff
				10/31/2025
GL Number	Description	10/31/2025	10/31/2024	10/31/2024
Account Category: Assets				
1000 NVB OPERATING-NORTHVIEW 0306		82,717.20	26,791.60	55,925.60
1003 NVB PETTY CHECKING 000430023000031		985.87	985.87	-
1007 ILLINOIS FUNDS MM 007139101443		666.67	638.82	27.85
1010 NVB TAX ACCT 7530000691		356,374.74	984,697.17	(628,322.43)
1013 PETTY CASH BOX @ COMM CTR		100.00	100.00	-
1016 NVB GRANT ACCOUNT-8703694399		216,577.54	207,108.70	9,468.84
1017 NVB SAVINGS-6025		1,568,446.11	1,499,873.15	68,572.96
1200 ACCOUNTS RECEIVABLE		18,414.27	26,557.24	(8,142.97)
1210 ACCOUNTS RECEIVABLE OTHER		1,937.00	0.00	1,937.00
1250 TAXES RECEIVABLE		795,036.46	739,400.46	55,636.00
PROVIDED FOR LONG TERM		666,666.00	800,000.00	(133,334.00)
PROVIDED FOR LONG TERM		629,132.26	685,461.14	(56,328.88)
Assets		4,337,054.12	4,971,614.15	(634,560.03)
Account Category: Liabilities				
2001 SECURITY DEPOSITS PAYABLE		750.00	250.00	500.00
2011 EMPLOYEE COMPENSATION		19,575.29	35,042.08	(15,466.79)
2060 DEFERRED TAX REVENUE		795,036.46	739,400.46	55,636.00
2300 FAMILY CREDIT		10,568.27	10,231.42	336.85
PROVIDED FOR LONG TERM		666,666.00	800,000.00	(133,334.00)
PROVIDED FOR LONG TERM		629,132.26	685,461.14	(56,328.88)
Liabilities		2,121,728.28	2,270,385.09	(148,656.81)
Account Category: Fund Equity				
9000 FUND BALANCE		2,367,990.86	2,018,582.92	
Fund Equity		2,367,990.86	2,018,582.92	
Revenues		1,067,200.36	1,900,022.56	
Expenditures		1,219,865.38	1,217,376.42	
Total All Funds		2,215,325.84	2,701,229.06	

Parks and Recreation Updates November 2025

- **Facilities**
 - Community Center Gym
 - Rentals continue to run smoothly.
 - Fitness Center
 - We currently have 234 active fitness memberships.
 - As of November 5th, we have begun to offer a 1-month membership for those looking for a short-term membership option.
 - We have also adjusted our current monthly billing membership option to require an enrollment fee, and a 3-month billing minimum.
 - We are raising the price of monthly billing memberships as of January 1st and all our active members were notified of the price increase earlier this month.
 - Ball Fields
 - Baseball, softball, and soccer rentals have officially concluded for the season.
 - Staff will engage with KWBA, TGSA, NTF, SMP, and AYSO before the holidays to start the planning process for spring 2026.
- **Programs**
 - Before Care
 - Before Care is running smoothly so far with 6-7 kids in the program each day.
 - Pre Pre-K
 - PPK is running smoothly with 4-10 kids in the program each day.
 - Club Dolphin
 - Registration for Session 2 of Club Dolphin aftercare is open, and we have 24 members registered so far.
 - Afterschool Classes
 - Fall classes end on December 18th.
 - Winter class registration started on Monday, November 10th with all classes set to start the week of January 12th.
 - Day-Off Camps
 - We are offering Day-Off camps during Thanksgiving and Winter Break.
 - Each day we will be taking the children on a field trip. Some of the locations are arcades, bowling, and climbing and jumping facilities.
 - Birthday Parties
 - There are currently 3 booked for November.
- **NTA Pre-Competitive Swim Class**
 - The most recent session of New Trier Aquatics began on November 2nd, with 6 different time slots being offered!
- **Pickleball Programming**
 - Open Pickleball has returned for the season, from 7-9pm on Fridays in the Community Center Gym.
 - We have opened registration for two indoor pickleball clinics that begin this upcoming January. One geared towards beginner players and the other for intermediate level players to learn more advanced skills.
- **Marketing**
 - Marketing for Club Dolphin Session 2, Thanksgiving and Winter Break camps, Winter Classes and other End-of-Year programming are underway.
 - Parent-Child marketing materials are being worked on to be posted before the start of December.

- Holiday Fest banners will be up at the Village and Park District weeks of 11/23-12/5, and posters will be dropped off around the community.
- A plan is being drawn up for marketing on the upcoming referendum
- The social media campaign, email marketing, and print and digital information is all being planned and distributed where it can.
- Special Events
 - This year's Holiday Fest will be 5:30-7pm on December 3rd at Clarkson Park. The event will once again include a park lighting, pictures with Santa, and s'mores.
 - The Winnetka-Northfield Library and Northfield Community Nursery School will both be their running crafts.
 - Stormy's will be selling food.
 - Sunset Ridge District 29's 3rd Graders and Choirs from Avoca School District will perform a holiday concert.
 - Registration for Daddy-Daughter will open on December 1st.
 - Go Green
 - The pumpkin compost bin in the NCC parking lot is here through November 17th and Holiday light recycling will start November 18th.
- Parks Update
 - Greenleaf sprinkler shut down and blew out the irrigation system at Willow Park.
 - We were able to aerate and seed soccer fields and fertilize all the ball fields.
 - New walking path construction continues with excavation work of new path.
 - We have lowered and secured the wind screens on tennis and pickle ball courts.
 - Maintenance is in holiday decorating mode getting the Community Center and Clarkson Park ready for Holiday Fest.