

NWSRA Budget Worksheet FY 2020

Line Item #	Description	Approved FY 2019	PYE 2019	PYE 2019 - FY 2019	Proposed FY 2020	Proposed FY 2020 - FY 2019	% Change FY 2019 - Proposed FY 2020
<b>Income</b>							
310000	<b>Member District Assessments -</b> The formula for the MDA is based on 75% EAV and 25% gross population using a 2% ceiling and a 2% floor. NWSRA Member Park Districts approved the MDA in July 2018. The dollars assessed by the association to each member park district will increase by the approved 1% for FY 2020.	4,277,532.03	4,277,532.03	0.00	4,320,307.35	\$42,775.32	1.0%
321000	<b>Transportation - Door to Door -</b> 2020 budgeted amount is slightly lower due to Bocchia not running as well as lower enrollment for Day Camp Door to Door, due to camp time changes. All other weekly programs have the transportation fee included in the program fees.	5,700.00	4,544.78	-1,155.22	5,275.00	-425.00	-7.5%
321100	<b>Transportation - Pick up Points -</b> Fees collected for participants receiving transportation from a designated pick up location and then dropped off at the same location at the end of the program. FY 2020 Budgeted amount is increased due to increased pick up point transportation for day camp. All other transportation fees are	22,500.00	29,280.00	6,780.00	27,533.75	5,033.75	22.4%
320000	<b>Program Fees -</b> Fees collected for Clubs, Weekly programs, Leisure Ed., Summer Camps, Special Events and Adult Day Program. Program fee revenue is calculated from individual program budgets, with adjustments made for previous year's results. The 2020 budgeted amount is consistent with 2019 PYE.	705,958.00	712,054.75	6,096.75	679,280.02	-26,677.98	-3.8%
340000	<b>Non-Program Revenue -</b> The revenue that comes into the agency such as the P-card rebate checks, speaker honorarium for speaking fees and PDRMA Accreditation award. Increase in FY 2020 budgeted due to State of Illinois ADA Transition Plan funding and expansion of collaborative programs.	198,500.00	174,735.22	-23,764.78	348,502.00	150,002.00	75.6%

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350000	<b>SLSF Grant Contributions</b> - Grant funding requested by NWSRA for Lightning Athletes, Accessible Vehicles, Scholarship, Inclusion, General Program Support and Adaptive Equipment. SLSF Funding includes: NWSRA Lightning Athletes (\$25,000), Transportation (\$70,000), Scholarships (\$81,000), Inclusion (\$14,000) and General Program Support (\$85,000)(+\$59,000 for Pursuit 3)	350,000.00	224,782.78	-125,217.22	287,500.00	-62,500.00	-17.9%
360000	<b>Sale of Fixed Assets</b> - This line represents the sale of equipment, furniture or vehicles. In 2020, two vehicles will be auctioned with anticipated sale price of \$1250.	1,250.00	0.00	-1,250.00	1,250.00	0.00	0.0%
370000	<b>Interest</b> - Interest earned on the Operating and Investment accounts. 2020 amount reflects approximately 20% decrease from PYE 2019 to budget conservatively.	80,000.00	127,090.46	47,090.46	105,659.84	25,659.84	32.1%
380000	<b>Revenue SLSF</b> - This account includes donations to SLSF received via the NWSRA registration form, Booster Club and any other form of donation to SLSF through an NWSRA platform. This amount will be transferred to SLSF at the end of the year.	500.00	162.00	-338.00	200.00	-300.00	-60.0%
385000	<b>Transfer of Reserve</b> - 2020 budgeted amount has increased to \$500,000 for the two anticipated programming spaces in Wheeling and Buffalo Grove.	250,000.00	21,433.31	-228,566.69	500,000.00	250,000.00	100.0%
<b>Total Income</b>		<b>5,891,940.03</b>	<b>5,571,615.33</b>	<b>-320,324.70</b>	<b>6,275,507.96</b>	<b>383,567.93</b>	<b>6.5%</b>
<b>Operating Expenses-Administration</b>							
421000	<b>Professional Fees</b> - This line item is for professional fees such as legal fees, Management Association annual fee and AssetMaxx. Proposed 2020 is higher due to Salary Survey being hosted in 2020.	13,550.00	14,968.33	1,418.33	18,190.15	4,640.15	34.2%
421100	<b>Office Supplies</b> - Proposed FY 2020 will be higher due to increased need for office supplies due to increased programs, administrative projects and random supply needs.	4,400.00	11,784.02	7,384.02	5,359.80	959.80	21.8%
421150	<b>Credit Card &amp; Bank Fees</b> - The 2020 amount is higher due to an increase in credit card usage due to increased programming and online program registrations.	12,330.00	13,917.91	1,587.91	14,450.00	2,120.00	17.2%

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421200	<b>Postage</b> - 2020 is slightly lower due to postage being pre-paid in 2019.	5,200.00	6,714.50	1,514.50	4,700.00	-500.00	-9.6%

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421300	<b>Telephone/Fax</b> - Includes agency phone service, Director phone and internet and staff phones. Increase in 2020 due to install at Wheeling and Buffalo Grove program spaces and new reimbursement law.	17,110.00	19,891.49	2,781.49	20,049.00	2,939.00	17.2%
421400	<b>Conference/Education</b> - NRPA conference, State Conference, Continuing Education Workshops / CEU / Professional Development Schools, IPRA/IAPD, ITRS, SPRA, ILTRA professional meetings, local meetings, Evaluation meetings for staff. Increase in 2020 due to increase in staff attending conferences and new staff with Certification that requires upkeep with certification.	41,208.00	57,467.50	16,259.50	54,511.00	13,303.00	32.3%
421500	<b>Memberships</b> - IPRA, NRPA, SPRA memberships, CTRS exams and annual maintenance, CPRP exam and renewal fees, safety training, CDL reimbursement and renewal, and miscellaneous membership fees (ATRA, ILTRA, other disability organizations and associations). FY 2020 is higher due to increase in staff, full CPI certification for Inclusion Manager and ATRA Membership increase.	17,660.00	23,240.87	5,580.87	29,308.00	11,648.00	66.0%
421600	<b>Health Insurance</b> - The Personnel Committee supports the following staff recommendations for health insurance outlined for 2020: Continuing \$2,000 deductible, adding \$600 Vision and same Premiums and percentages as last year	591,061.92	385,196.36	-205,865.56	424,140.38	-166,921.54	-28.2%
421700	<b>Maintenance/Utilities</b> - The line item includes services from the Rolling Meadows Park District, internet, Natural gas and electric, and cleaning supplies for the offices and RMCC space. 2019 amount is slightly increased due to increased internet costs due to new Wheeling space.	47,325.00	47,561.11	236.11	49,235.21	1,910.21	4.0%
421800	<b>Rent</b> - Condo fees, RMCC, HPCC, MPCC, WCC, BGCC rent. The 2020 expense is higher due to RMCC expense, 10 months at WCC and 6 months at BGCC.	70,096.00	141,486.00	71,390.00	146,486.00	76,390.00	109.0%

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421900	<b>Computer-</b> This line item includes computer service and repairs, software, hardware, framework support, website and Database enhancements. 2020 budgeted is slightly higher due to increased support expenses for Wheeling and Buffalo Grove computers.	117,175.00	150,209.78	33,034.78	122,040.70	4,865.70	4.2%
<b>Subtotal Administration Expenses</b>		<b>937,115.92</b>	<b>872,437.87</b>	<b>-64,678.05</b>	<b>888,470.24</b>	<b>-48,645.68</b>	<b>-5.2%</b>
<b>Program</b>							
422100	<b>Rental Municipal</b> - Member District rentals, NSSEO, School Districts, SRA rentals and churches. 2020 amount is slightly increased due to new NSSEO school payments.	36,791.81	37,547.67	755.86	43,079.02	6,287.21	17.1%
422200	<b>Rental Commercial</b> - This includes expenses at commercial facilities. Proposed 2020 is higher due to addition of Wheeling and Buffalo Grove PURSUIT, expansion of trips and increased expenses for expanded day camp offerings.	154,765.50	156,470.37	1,704.87	179,195.00	24,429.50	15.8%
422300	<b>Program Development</b> - 2020 amount increased due to addition of Wheeling and Buffalo Grove spaces and Sibshop Training.	18,486.00	12,908.55	-5,577.45	23,882.00	5,396.00	29.2%
422400	<b>Program Supplies</b> - This line item includes paper products, t-shirts / apparel / uniforms, nametags / Business cards, awards / recognition / incentives, Library resources, AV, general recreation supplies / crafts, food, meetings, orientations, special event supplies and miscellaneous. 2020 is lower due to items being pre-purchased in 2019.	75,274.25	106,684.93	31,410.68	67,016.25	-8,258.00	-11.0%
422500	<b>Commercial Transportation</b> - This line item includes expenses for transportation services for Summer Day Camp and Leisure Education. 2020 is higher due to expansion of day camps bringing in additional registrations and extra transportation needed.	115,125.00	127,024.36	11,899.36	134,143.50	19,018.50	16.5%
422600	<b>Mileage</b> - This line item is for the mileage reimbursement given to staff based on the rate of .58 2020 amount is slightly lower to reflect PYE 2019 amount	25,000.00	23,000.00	-2,000.00	23,000.00	-2,000.00	-8.0%

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422700	<b>Transportation Maintenance</b> - This line item includes vehicle service fees and maintenance fees. FY 2020 budgeted amount is lower due to less anticipated repairs for the fleet that is stabilizing after many repairs in 2019.	83,900.00	148,396.82	64,496.82	83,900.00	0.00	0.0%
422800	<b>Gas/Tolls/Parking</b> - This line item is the expense of gasoline for the NWSRA vehicle fleet, tolls and parking. Proposed 2020 is slightly lower to reflect PYE 2019 expenses.	75,800.00	67,338.63	-8,461.37	73,000.00	-2,800.00	-3.7%
422900	<b>Printing</b> - This line item includes program brochures, day camp brochures, copier leases, printer supplies, paper and other printed materials for PR and marketing. 2020 amount is higher due to graphics needed for Wheeling and Buffalo Grove spaces.	53,374.00	56,056.79	2,682.79	60,759.60	7,385.60	13.8%
423100	<b>Public Awareness/ Subscriptions/Ads</b> - 2020 expenses are higher due to additional funding being allocated toward recruitment and outreach.	12,480.00	24,918.31	12,438.31	17,303.72	4,823.72	38.7%
<b>Subtotal Program Expenses</b>		<b>650,996.56</b>	<b>760,346.43</b>	<b>109,349.87</b>	<b>705,279.09</b>	<b>54,282.53</b>	<b>8.3%</b>
<b>Salary</b>							
424100	<b>Full Time Salaries</b> - The 2019 NWSRA Partner Agency Merit Increase Pool Survey was sent to all 17 park districts and the five surrounding SRAs in October 2019. Based on the survey results, an analysis of the NWSRA 2019 projected year end numbers and the preliminary fiscal year 2020 salary numbers, a 3.0% merit pool applied to the Actual Annual Salary total budgeted amount.	2,188,963.05	1,765,249.88	-423,713.17	2,014,708.53	-174,254.52	-8.0%
424200	<b>Part Time Salaries</b> - This line item includes the wages for all hourly part time employees, including the Payroll Clerk and administrative support. 2019 amount is slightly higher due to addition of Wheeling programming space and STAR Academy at 3 locations.	518,112.65	600,336.47	82,223.82	660,199.28	142,086.63	27.4%
424300	<b>Payroll Processing</b> - Includes new hire reporting, delivery, TLO processing, quarterly reporting, W-2 processing, FSA processing and check processing. 2019 amount accounts for a 3% increase in processing fees.	27,734.00	28,911.76	1,177.76	28,449.97	715.97	2.6%
424500	<b>Car Allowance</b> - This line item includes the car allowance for the Director.	7,800.00	7,800.00	0.00	7,800.00	0.00	0.0%
<b>Subtotal Salary</b>		<b>2,742,609.70</b>	<b>2,402,298.11</b>	<b>-340,311.59</b>	<b>2,711,157.78</b>	<b>-31,451.92</b>	<b>-1.1%</b>

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<b>Liability/Audit/IMRF</b>							
441000	<b>Liability/PDRMA</b> - Property, Liability, Workers Compensation, employment and pollution, unemployment INS, background checks, safety incentives, physicals and drug screenings. 2019 is slightly lower due to prepayment of criminal background checks.	80,626.52	85,304.58	4,678.06	85,389.30	4,762.78	5.9%
442000	<b>Audit</b> - Auditor fees to be paid to Lauterbach & Amen, LLP based on the 2016 bid for three years of services. Increases gradually over the three year contract. 2019 also includes GASB 75/OPEB amount.	8,750.00	8,750.00	0.00	8,825.00	75.00	0.9%
442100	<b>FICA</b>	245,821.55	240,960.35	-4,861.20	254,229.12	8,407.57	3.4%
442200	<b>IMRF</b>	203,792.46	194,454.09	-9,338.37	266,583.16	62,790.70	30.8%
<b>Subtotal Liability/Audit/IMRF Expenses</b>		<b>538,990.53</b>	<b>529,469.02</b>	<b>-9,521.51</b>	<b>615,026.58</b>	<b>76,036.05</b>	<b>14.1%</b>
<b>Inclusion/Capital</b>							
450000	<b>Inclusion</b> - This line item includes the Inclusion Aide support, Member Park District inclusion reimbursements, ability awareness, orientation salary, Rovers salary, training / orientation meeting and misc. supplies. Proposed 2019 is based on a 5% decrease from budgeted 2018 to more accurately reflect PYE 2018.	517,005.95	451,695.96	-65,309.99	488,408.31	-28,597.64	-5.5%
460000	<b>Capital Equipment Replacement</b> - Proposed 2019 expenses are higher due to items need for 3 vehicles based on transportation report, expenses toward the construction of the Wheeling program space and purchase of new computers and server in 2019. \$250,000 transfer from capital reserve is allocated to to cover construction costs if needed. We may be able to spend the audited net surplus the operating and general funds.	463,500.00	169,722.83	-293,777.17	858,987.49	395,487.49	85.3%
<b>Subtotal Inclusion/Capital Expenses</b>		<b>980,505.95</b>	<b>621,418.79</b>	<b>-359,087.16</b>	<b>1,347,395.80</b>	<b>366,889.85</b>	<b>37.4%</b>
<b>Total Expenses</b>		<b>5,850,218.66</b>	<b>5,185,970.22</b>	<b>-664,248.44</b>	<b>6,267,329.49</b>	<b>417,110.83</b>	<b>7.1%</b>
<b>Net Income</b>		<b>41,721.37</b>	<b>385,645.11</b>	<b>343,923.74</b>	<b>8,178.47</b>	<b>-33,542.90</b>	<b>-80.4%</b>