

**NWSRA Finance Committee Meeting  
Thursday, October 31, 2019, 10:30 a.m.**

Present: Ryan Risinger, South Barrington Park District; Jim Jarog, Mount Prospect Park District; Christina Ferraro, Prospect Heights Park District; Bret Fahnstrom, River Trails Park District; Diane Hilgers, Salt Creek Park District; Michelle Bins, PFM Investments (by phone); Tracey Crawford, NWSRA Executive Trustee; Miranda Woodard, Accounting Manager; Darleen Negrillo, Superintendent of Administrative Services; and Jessica Vasalos, Administrative Manager, as Recording Secretary.

Ben Curcio arrived at 10:40 a.m.

The meeting was called to order at 10:30 a.m.

**NWSRA FY 2019 Summary of Reserves**

Executive Director Crawford stated that the Capital Reserve and General Reserve accounts are held at Village Bank and Trust and are FDIC insured. The account had been compromised in July. Banks do not track compromises under \$500. NWSRA was reimbursed for fraudulent withdrawals. A new account was opened; all issues were resolved.

FY2019 year-end, NWSRA purchased items ahead with excess net balance funds; thus, some budget line items appear to be over budget.

**NWSRA Proposed 2020 Budget Document**

Executive Trustee Crawford explained the calculations/assumptions for each budget category and highlighted some that required more detail. She provided the rationale for NWSRA's conservative budgeting approach.

Camp transportation was over budget due to the addition of new camps. Member agency contributions are given to members in July, and they take it to their Boards. Transportation door-to-door expenses are estimated to be slightly lower due to some programs being terminated, e.g. adapted sports. Healthy Minds/Healthy Bodies will be kept. NWSRA is increasing pick-up points for transportation to day camp.

Program fees are slightly lower. A question was raised as to why the budget is lower if participation trends are up. Executive Trustee Crawford explained that some special events are not being continued, and some families or participants have limited income and are planning for a possible recession. PURSUIT is conservatively budgeted.

Executive Trustee Crawford explained the category of Non-Program Revenue. The budget for 2020 is higher than 2019 due to expected ADA compliance funds from the state. She explained the ADA compliance needs of NWSRA program sites.

SLSF grant contributions are lower; some events were cancelled due to weather. Executive Trustee Crawford reviewed the categories that SLSF money will support. Some funds will pay for furniture at Wheeling and Buffalo Grove.

Miranda Woodard explained her estimation of Interest for 2020. A question was raised as to if interest rates are declining, why is NWSRA posting more for 2020? Executive Trustee Crawford explained that it is an average of prior estimate and current conditions. In addition, some higher-yielding investments are locked in for two years. This reasoning was supported and verified by Michelle Bins PFM Investment Manager.

Revenue from SLSF goes to Booster Club at the end of the fiscal year. Trustee Curcio asked how many people donate on average. Executive Trustee Crawford explained the low number from various sources.

Executive Trustee Crawford explained the increase in expenses for Professional Fees in 2019, including legal expenses. Superintendent Negrillo shared the document retention plan that also required spending from this category.

Office supplies, program supplies and postage were purchased ahead with 2019 funds. Trustees Fahnstrom and Trustee Risinger asked for clarification on this strategy and where cost savings will be experienced. Executive Trustee Crawford explained the approach and reasoning. Additional savings are realized from SLSF's credit card reward points and some of Executive Trustee Crawford's expenses being covered by ATRA for the next two years.

The Finance Committee thoroughly discussed reasons for increased spending in 2019 and anticipated increased spending in 2020. It was noted that NWSRA staff will be added for the two new program sites. There are also new memberships and certifications. Certain category increases, such as Program Development and Printing, are due to the addition of Wheeling and Buffalo Grove program sites.

Health insurance through PDRMA is currently less expensive due to younger staff at NWSRA.

Vehicle maintenance was high in 2019 due to lack of routine maintenance, but the fleet is stabilized and regular inspections are planned. A capital replacement plan is in place, which includes the potential grant for ADA transition and needs for Wheeling and Buffalo Grove. Trustee Jarog recommended matching the 2020 budget number to the 2019 number for transportation maintenance.

An increase in spending for ads is due to staff turnover. Full-time salaries reflect a 3% increase to the pool, as well as staff for Wheeling and Buffalo Grove (benefits and IMRF). There is a need for more part-time staff.

Trustee Risinger recommended that Executive Trustee Crawford provide the Board of Directors with a separate memo of explanations/assumptions for budget categories that show a certain percentage increase for 2020.

### **PFM Investment Update**

Michelle Bins gave an update on NWSRA's portfolio and confirmed that CDs are the best investments for NWSRA. Interest income has been increasing. In 2018, the fed raised interest rates four times, but rates decreased in 2019. NWSRA was able to lock in some favorable rates, which will help keep yields up. The fed just lowered interest rates for the third time this year; there are no predictions for any other movement this year. US Treasury rates have decreased; yields are flat.

Executive Trustee Crawford informed Michelle Bins that NWSRA will need \$250,000 in cash by May for the Buffalo Grove site. CDs coming due will be earmarked for that need. The money will be transferred to the Capital account, awaiting Board approval.

### **Proposed Unaudited 2020 Summary of Reserves and Investment Fund**

NWSRA will have less than 25% to put into the operating budget for 2020. According to NWSRA's fund balance policy, 25% of expenses go into the operating budget. Budget numbers will be adjusted, and the starting amount for the operating budget will be determined. The General Reserve account will begin with 25% of expenses. Money will be transferred to the Capital Reserve fund per the request for \$250,000 for Buffalo Grove. In May, the actual numbers will be presented.

The committee was adjourned at 12:00 p.m.

**NWSRA**

**FY2019**

**Summary of  
Reserves**



*We exist to provide outstanding opportunities through recreation for children and adults with disabilities.*

To: Ryan Risinger, NWSRA Finance Committee, Chairman  
From: Tracey Crawford, Executive Director  
Re: Summary of Reserves  
Date: October 31, 2019

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Following is a summary of NWSRA Capital and Operating Reserves as of October 25, 2019:

Capital Reserve: \$446,747.37

General Reserve: \$ 1,489,151.68

Both Reserve accounts are held with Village Bank & Trust in Arlington Heights and are collateralized at the maximum amount the FDIC requires \$250,000 per account spread out amongst the Village Bank and Trust branch locations.

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Palatine • Prospect Heights • River Trails • Rolling Meadows • Salt Creek • Schaumburg • South Barrington • Streamwood • Wheeling

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**NWSRA  
Proposed  
2020  
Budget  
Document**



*We exist to provide outstanding opportunities through recreation for children and adults with disabilities.*

Date: November 20, 2019

To: Jay Morgan, Chairman

From: Ryan Risinger, Finance Committee Chair

Re: Proposed 2020 Budget

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The Finance Committee met on October 31, 2019, to review the NWSRA Proposed 2020 Budget. After review and discussion, the Proposed 2020 Budget, Assumption and Capital Replacement Plan was approved to be presented to the Board, at the November, 2019 Board meeting. These items will be voted on, for official approval, at the December 2019 Board Meeting.

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To: Jay Morgan, NWSRA Board Chairman  
From: Ryan Risinger, Finance Committee Chair  
Re: Summary of Proposed FY 2020 Budget  
Date: November 20, 2019

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On October 31, 2019, NWSRA staff met with the Finance Committee to discuss the Proposed FY 2020 NWSRA Budget. The Finance Committee recommended addressing any deviations in the budget in excess of 12%. As always, should any additional questions arise, staff are ready to answer any questions about any other budget item not specifically addressed in this memo. The following highlights the line items that fall in this category:

## **Revenue**

### **310000 Member District Annual Assessment (MDAA)**

The NWSRA Member Districts approved the Member District Annual Assessments in July 2019 to take to each of their individual Boards for approval. In September of 2019, the NWSRA Boards together with their individual Boards approved the MDAA for FY 2020 for \$4,320,307.35. The total MDAA was determined by multiplying the EAV from 2 years prior by 1% and a formula including the following two variable factors:

- 75% based on the equalized assessed valuation
- 25% based on the gross population of each member district

### **321100 Transportation Pick up Points**

NWSRA provides transportation to our families from various pick up locations throughout the Member Districts. Staff noted a 25% increase in Day Camps during 2019 due to 15 additional families utilizing transportation services during the summer.

In 2019, the STAR Academy program grew to an established after school offering allowing NWSRA to collect additional transportation revenue for the STAR Academy participants that participated during the summer through the extended school year programs.

### **340000 Non-Program Revenue**

Non-program revenue represents revenue received for P-Card rebate checks, speaker honorarium, PDRMA, grants and the reimbursements for the collaborative programs from Clearbrook for facility space and drivers. This line item reflects a 75% increase in revenue due to the legislative Capital Grant NWSRA was awarded in 2019 from the State of Illinois for \$42,768. This increase also reflects the addition of two new PURSUIT Adult Day Programs in Wheeling and Buffalo Grove that will be reimbursed through the collaborative with Clearbrook.

## **Expense**

### **421000 Professional Fees**

This line item reflects the expenses for professional services such as legal and HR Source. In 2020, NWSRA staff will utilize HR Source to conduct a job description review for existing positions that have been updated for agency needs to make sure they have been assigned the



correct salary range. This line item also reflects an increase in legal fees due to the review of the NWSRA Board and Administrative Policy Manual and the addition of the Buffalo Grove Programming Site Lease.

#### **421100 Office Supplies**

This line item reflects an increase in expenditures to address safety concerns after the break in to the NWSRA space in 2019. A locksmith was hired to rekey offices on both the 2<sup>nd</sup> and third floors in 2019. The increased PYE 2019 reflects the pre-purchasing in bulk of supplies for the 2020 calendar year for the NWSRA office space and the offsite programming locations.

#### **421300 Telephone/Fax**

This line item reflects an increase in expenditures on cell phone service due to the Reimbursement Law passed in 2019.

#### **421400 Conference/Education**

This line item reflects an increase in expenditures due to following expenses:

- An increase in CDL reimbursements due to the inclusion of Part-Time drivers to increase the driving pool.
- Budgeting for new Program Specialist to be reimbursed for the CTRS exam fee once they pass the exam.
- Additional Collaborative FT staff increases the number of staff attending the IAPD/IPRA conference reflects an increase in registration, per diem and hotel costs.
- With the hiring of new employees, there is an increase expense for the 6 month and annual evaluation lunches in 2020.
- CPI instructor recertification increased due to adding in specialized concentration in physical interventions in order to keep NWSRA staff and participants safe from the increase in aggressive behaviors seen at programs.
- Adding two additional CPR/First Aide instructors to the NWSRA team.

#### **421500 – Memberships**

This line item reflects an increase in expenditures due to following expenses:

- Increase number of FT staff increases membership to IPRA and other professional organizations
- Expansion of ATRA (American Therapeutic Recreation Association) membership to include the entire Administrative Team as well as Managers with their CTRS certification.
- Increase in unique specialized memberships in order to keep current on trends throughout the Therapeutic Recreation and disability services network and to expand on knowledge and expertise offered in the Snoezelen Sensory Rooms, Behavior Management Team and Dream Lab.
- Professional Meeting and Events increased due to expansion of the FT professional involvement as well as creating a budget for FT mentoring sessions in this line item.
- One time startup fee for Club Wellness Certification for 10 FT staff.

#### **421800 Rent**

The NWSRA Programming space fees for rent come out of this line item. Currently NWSRA pays Rolling Meadows, Hanover Park and Mount Prospect Park Districts. In 2020, Wheeling has been budgeted for 10 months of rent with an anticipated opening date of March 2020. The Buffalo Grove location has been budgeted for 6 months in 2020. In previous years, NWSRA has paid the Rolling Meadows Community Center lease for 3 years up front. In 2020, the programming space will be paid for monthly from this line item however; the Rolling Meadows storage and office space will continue to be paid 3 years in advance from SLSF.

#### **422100 Rental Municipal**

This line item reflects the expense for Member District rentals, Municipal site rentals NSSEO rentals, School District rentals, SRA Rentals, Church rentals. As the result of parent and participant feedback wanting more outings during Clubs, Camps, LEDs, PURSUIT and Special Events there is an increase in expenditures for attendance to Member Agency events such as the Boomers games, Buffalo Grove Arts Center, Bartlett Animals, fishing and boating at Twin lakes.

#### **422200 Rental Commercial**

This line item reflects the expense for Commercial such as bowling and Marshal Arts, Alpine Skiing, Safety for Yourself, Sporting events and Special Events. Weekly programs has an increase of 10% due to the Alpine Skiing fee increase and an additional Safety for Yourself collaborative with Amita Health. Trips has increased 23% due to ticketing prices and luggage fees. As the result of parent and participant, feedback wanting more outings during Clubs, Camps, LEDs, PURSUIT and Special Events therefore there is an increase in expenditures for attendance to commercial locations in 2020.

#### **422300 Program Development**

This line item reflects an increase due to the opening of the NWSRA Program Space in Wheeling, the storage fees associated with storage of supplies for the Wheeling location, becoming recognized as a National Sib Shop location; which includes Sib Shop training and the addition of the NWSRA Program Space opening in Buffalo Grove.

#### **422500 Commercial Transportation**

Staff noted a 16.5% increase over the 2019 budget due to 15 additional families utilizing commercial transportation services during the summer, which resulted in the increase of the anticipated routes for the summer. This increase also reflects additional fieldtrip charters due to the decreased availability of part time drivers to drive NWSRA CDL vehicles for camp fieldtrips.

#### **422700 Transportation Maintenance**

A full scheduled maintenance had not been completed on the NWSRA vehicle fleet. Once the new Logistics Coordinator began in his position, he had the maintenance garage conduct a full bumper-to-bumper check-up on every vehicle. This check-up revealed major mechanical and

body issues with three of the fleet's vehicles. The repairs were still more economically feasible to repair than a full vehicle replacement for three vans. Now, that a bumper-to-bumper check-up has been completed on the entire fleet, we are now able to conduct routine annual bumper-to-bumper maintenance check-ups in 2020 and we have a baseline audit of the functioning of each van in order to complete an accurate Capital Replacement Plan in the future. Staff has budgeted the same amount for vehicle maintenance in 2020 as in 2019.

#### **422900 Printing**

This is an increase due to the budgeting for the Wheeling and Buffalo Grove signage for the new NWSRA Programming spaces in 2020.

#### **423100 Public Awareness**

This line item now includes expenses related to recruitment and outreach of staff. This increase will allow for more consist recruitment all year round as opposed to seasonal targeted recruitment and outreach. The line item now includes increased expenditures associated with ads, giveaways, and booth rental, etc.

#### **424200 Part Time Salaries**

Due to the State Minimum Wage increase to \$11 an hour and to remain competitive with Direct Service Providers (DSP's) at other social services agencies, this line item shows a 31% increase for part time staff wages. This increase reflects a new-tiered hourly rate for our part time employees. The line item also includes the addition of part time drivers at the Wheeling and Buffalo Grove Sites in 2020 for PURSUIT.

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	Member District Assessments	4,277,532.03	4,277,532.03	0.00	4,320,307.35	\$42,775.32	1.0%
321000	Transportation - Door to Door	5,700.00	4,544.78	-1,155.22	5,275.00	-425.00	-7.5%
321100	Transportation - Pick up Points	22,500.00	29,280.00	6,780.00	27,533.75	5,033.75	22.4%
320000	Program Fees	705,958.00	712,054.75	6,096.75	679,280.02	-26,677.98	-3.8%
340000	Non-Program Revenue	198,500.00	174,735.22	-23,764.78	348,502.00	150,002.00	75.6%
350000	SLSF Grant Contributions	350,000.00	224,782.78	-125,217.22	287,500.00	-62,500.00	-17.9%
360000	Sale of Fixed Assets	1,250.00	0.00	-1,250.00	1,250.00	0.00	0.0%
370000	Interest	80,000.00	127,090.46	47,090.46	105,659.84	25,659.84	32.1%
380000	Revenue SLSF	500.00	162.00	-338.00	200.00	-300.00	-60.0%
385000	Transfer of Reserve	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	Professional Fees	13,550.00	14,968.33	1,418.33	18,190.15	4,640.15	34.2%
421100	Office Supplies	4,400.00	11,784.02	7,384.02	5,359.80	959.80	21.8%
421150	Credit Card & Bank Fees	12,330.00	13,917.91	1,587.91	14,450.00	2,120.00	17.2%
421200	Postage	5,200.00	6,714.50	1,514.50	4,700.00	-500.00	-9.6%
421300	Telephone/Fax	17,110.00	19,891.49	2,781.49	20,049.00	2,939.00	17.2%
421400	Conference/Education	41,208.00	57,467.50	16,259.50	54,511.00	13,303.00	32.3%
421500	Memberships	17,660.00	23,240.87	5,580.87	29,308.00	11,648.00	66.0%
421600	Health Insurance	591,061.92	385,196.36	-205,865.56	424,140.38	-166,921.54	-28.2%
421700	Maintenance/Utilities	47,325.00	47,561.11	236.11	49,235.21	1,910.21	4.0%
421800	Rent	70,096.00	141,486.00	71,390.00	146,486.00	76,390.00	109.0%
421900	Computer	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	Rental Municipal	36,791.81	37,547.67	755.86	43,079.02	6,287.21	17.1%
422200	Rental Commercial	154,765.50	156,470.37	1,704.87	179,195.00	24,429.50	15.8%
422300	Program Development	18,486.00	12,908.55	-5,577.45	23,882.00	5,396.00	29.2%
422400	Program Supplies	75,274.25	106,684.93	31,410.68	67,016.25	-8,258.00	-11.0%
422500	Commercial Transportation	115,125.00	127,024.36	11,899.36	134,143.50	19,018.50	16.5%
422600	Mileage	25,000.00	23,000.00	-2,000.00	23,000.00	-2,000.00	-8.0%
422700	Transportation Maintenance	83,900.00	148,396.82	64,496.82	83,900.00	0.00	0.0%
422800	Gas/Tolls	75,800.00	67,338.63	-8,461.37	73,000.00	-2,800.00	-3.7%
422900	Printing	53,374.00	56,056.79	2,682.79	60,759.60	7,385.60	13.8%
423100	Public Awareness/Subscriptions/Ads	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	Full-Time Salaries	2,188,963.05	1,765,249.88	-423,713.17	2,014,708.53	-174,254.52	-8.0%
424200	Part-Time Salaries	518,112.65	600,336.47	82,223.82	660,199.28	142,086.63	27.4%
424300	Payroll Processing	27,734.00	28,911.76	1,177.76	28,449.97	715.97	2.6%
424500	Car Allowance	7,800.00	7,800.00	0.00	7,800.00	0.00	0.0%
	<b>Subtotal Salary Expenses</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>
<b>Liability/Audit/IMRF</b>							
441000	Liability	80,626.52	85,304.58	4,678.06	85,389.30	4,762.78	5.9%
442000	Audit	8,750.00	8,750.00	0.00	8,825.00	75.00	0.9%
442100	FICA	245,821.55	240,960.35	-4,861.20	254,229.12	8,407.57	3.4%
442200	IMRF	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	Inclusion	517,005.95	451,695.96	-65,309.99	488,408.31	-28,597.64	-5.5%
460000	Capital Equipment Replacement	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>

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	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 reflected in the program fee.	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%

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
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%

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
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%
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%

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
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 upkeen 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%



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
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%
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%

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
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%
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%

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
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>
<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%

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
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>

## Capital Replacement Plan

Capital Type	Fleet	Type of Bus	2020	2021	2022	2023	2024
Vehicles							
	501	26 passenger- accessible					
	502	20 passenger- accessible					
	503	20 passenger- accessible					
	505	44 passenger- non-accessible (26 passenger- a	\$95,000.00				
	506	14 passenger- non-accessible					
	507	26 passenger- accessible					
	508	14 passenger- accessible, IDOT					
	509	14 passenger- accessible					
	510	14 passenger- accessible, IDOT					
	511	14 passenger- accessible, IDOT					
	512	14 passenger- accessible					
	513	Minivan (6 passengers)					
	514	14 passenger- accessible					
	515	14 passenger- accessible, IDOT					
	516	14 passenger- accessible					
	518	14 passenger- accessible, IDOT					
	519	14 passenger- accessible					
	520	14 passenger- accessible					
	521	14 passenger- accessible					
	522	14 passenger- accessible					
	523	14 passenger- accessible					
	524	14 passenger- accessible					
	525	14 passenger- accessible					
	526	14 passenger- accessible, IDOT					
		Mini Van - accessible - New	\$40,000.00				
<b>Vehicles Total</b>			\$135,000.00	\$0.00	\$0.00	\$0.00	\$0.00
ADA Transition Plan							
		ADA Transition Plan	\$42,768.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>ADA Plan Total</b>			\$42,768.00	\$0.00	\$0.00	\$0.00	\$0.00
Technology							
		Computer lease (\$1,120/mo x 12 mo)- 48 mo. Lease	\$13,440.00	\$13,440.00	\$13,440.00	\$13,440.00	\$13,440.00
		Server	\$4,642.00	\$4,642.00	\$4,642.00	\$4,642.00	\$0.00
		iPads	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
		Power DMS	\$8,234.50	\$8,234.50	\$8,234.50	\$8,234.50	\$8,234.50
		BambooHR	\$9,461.49	\$9,461.49	\$9,461.49	\$9,461.49	\$9,461.49
<b>Technology Total</b>			\$36,777.99	\$36,777.99	\$36,777.99	\$36,777.99	\$32,135.99
Rent/Lease							
		RMCC - Storage & Office Space	\$60,000.00			\$60,000.00	
<b>Rent/Lease Total</b>			\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00
General Equipment							
		Wheeling Construction Costs	\$250,000.00				
		Wheeling Sensory Room & Open House	\$70,000.00				
		Buffalo Grove Construction Costs	\$250,000.00				
		Security Camera Project	\$14,441.50				
<b>General Equipment Total</b>			\$584,441.50	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal</b>			\$858,987.49	\$882,474.96	\$36,777.99	\$96,777.99	\$32,135.99
Payment from Investments			\$0.00				
Payments from SLSF			\$70,000.00				
<b>Total</b>			\$788,987.49	\$803,242.96	\$36,777.99	\$96,777.99	\$32,135.99

Proposed  
Unaudited  
2020

Summary of  
Reserves and  
Investment  
Fund



*We exist to provide outstanding opportunities through recreation for children and adults with disabilities.*

Date: November 20, 2019

To: Jay Morgan, Chairman

From: Ryan Risinger, Finance Committee Chair

Re: Proposed Unaudited FY2020 Summary of Reserves

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The Finance Committee met on October 31, 2019 and reviewed the Operating Fund, General Reserve and Capital Reserve in accordance with the Fund Balance Policy. Based on the PYE2019 and Fund Balance Policy requirements, it is recommended that the transfer of \$464,069.30 from the General Reserve to the Operating Fund be approved to comply with the NWSRA Fund Balance Policy.

It is also recommended that a transfer of \$250,000 from Investment to Capital Reserves take place for the construction costs related to opening Buffalo Grove Programming space be approved.

**Motions:**

**A motion to approve the transfer of \$464,069.30 be made from the General Fund to the Operating Fund.**

**A motion to approve the transfer of \$250,000 from the Investment Fund to the Capital Reserve fund.**

*An extension of the local park districts serving*

Arlington Heights • Bartlett • Buffalo Grove • Elk Grove • Hanover Park • Hoffman Estates • Inverness • Mount Prospect  
Palatine • Prospect Heights • River Trails • Rolling Meadows • Salt Creek • Schaumburg • South Barrington • Streamwood • Wheeling

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3000 West Central Road, Suite 205 • Rolling Meadows, IL 60008 • VOICE 847/392-2848 • FAX 392-2870 • TTY 392-2855 • [www.nwsra.org](http://www.nwsra.org)

To: Jay Morgan, Finance Committee Chairman  
From: Tracey Crawford, Executive Director  
Date: October 31, 2019  
Re: Proposed Unaudited FY 2019 Summary of Reserves and Investment Fund

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### **Fund Balance Policy**

#### **Fund Balance Philosophy**

NWSRA believes that strong financial management principles require sufficient funds be retained to provide a stable financial base at all times. To retain a stable financial base, NWSRA needs to maintain a fund balance policy sufficient to fund all cash flows for its daily operations and capital needs. NWSRA must provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. The purpose of this policy is to specify the size and composition of NWSRA's current accounts and set a balance recommendation for both operating and reserve funds. No change or removal of the fund balance may occur without approval by resolution of the Board of Trustees. The fund balance may be used for a specific purpose authorized by the Executive Director.

#### **Minimum Unrestricted Fund Balance Levels**

This policy applies to NWSRA's funds as follows:

- A. Operating Funds – The Operating Funds are the major funds including the general fund of NWSRA. They are used to account for administrative, maintenance and all financial resources except those that are accounted for in another fund. The Operating Funds are assigned to obtain fiscal sustainability. This assigned fund balance will be maintained at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital and transfers.

<b>Operating Fund Balance- PYE 2019:</b>	<b>\$1,102,765.91</b>
<b><u>Operating Fund Balance- FY 2020:</u></b>	<b><u>\$1,566,835.21</u></b>
<b>Difference of:</b>	<b>\$ 464,069.30</b>

- B. General Reserve Fund- This assigned fund balance should maintain a balance equal to or greater than 25% of annual expenses.

<b>General Reserve Fund (Max Safe 1)- PYE 2019</b>	<b>\$1,489,151.68</b>
<b><u>General Reserve Fund (Max Safe 1)- FY 2020</u></b>	<b><u>\$1,025,082.38</u></b>
<b>Difference of:</b>	<b>\$ 464,069.30</b>



C. Capital Reserve Fund- This committed fund balance shall be used for capital purchases and should maintain a balance in an amount equal to a 3 year rolling average of the total budgeted capital expenditures.

<b>Capital Reserve Fund (Max Safe 2)- PYE 2019</b>	<b>\$446,747.37</b>
<b><u>Capital Reserve Fund (Max Safe 2)- FY 2020</u></b>	<b><u>\$696,747.37</u></b>
<b>Difference of:</b>	<b>\$250,000.00</b>

NWSRA will not be transferring any funds from the Operating Fund to the Capital and General Reserve Funds or General Reserve Fund. However, we recommend transferring \$464,069.30 from the General Reserve Fund to the Operating fund to comply with the NWSRA Fund Balance Policy.

Staff is also recommending transferring \$250,000 from Investments to Capital Reserve for the construction costs related to the opening of Buffalo Grove Programming space.