

Line Item #	Description - Assumption	FY 2017	PYE 2017	PYE 2017 - FY 2017	Proposed FY 2018	Proposed FY 2018 - FY 2017	% Change FY 2017 - Proposed FY 2018
Income							
310000	<p>Member District Assessments - 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 2017. The dollars assessed by the association to each member park district will remain consistent with the approved \$4,235,180.21 amount which is 2% change from 2017 MDA.</p>	4,152,137.48	4,152,137.55	0.07	4,235,180.21	\$83,042.73	2.0%
321000	<p>Transportation - Door to Door 2018 budgeted amount reflects transportation for Clubs and Camp. All other programs have the transportation fee included in the program fees.</p>	8,650.00	5,611.00	-3,039.00	4,836.00	-3,814.00	-44.1%

321100	<p>Transportation - Pick up Points - 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. Budgeted amount reflects Clubs, Camps and weekly programs based on 2017 PYE. All other transportation fees are reflected in the program fee.</p>	19,350.00	19,658.50	308.50	19,200.00	-150.00	-0.8%
320000	<p>Program Fees - 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 2018 budgeted amount reflects an increase in the majority of program fees plus the addition HP site for PURSUIT and RM Star.</p>	543,787.31	545,864.78	2,077.47	626,250.00	82,462.69	15.2%

340000	<p>Non-Program Revenue - 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 non-program revenue from FY 2017- FY 2018 is due to invoicing for 12 months of facility rental and staff costs for RM and HP PURSUIT and STAR.</p>	59,596.00	73,283.50	13,687.50	138,500.00	78,904.00	132.4%
350000	<p>SLSF Grant Contributions - 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)</p>	275,000.00	275,000.00	0.00	334,000.00	59,000.00	21.5%

360000	<p>Sale of Fixed Assets - This line represents the sale of equipment, furniture or vehicles. In 2018, one vehicle will be auctioned with anticipated sale price of \$750.</p>	2,000.00	1,346.94	-653.06	750.00	-1,250.00	-62.5%
370000	<p>Interest - Interest earned on the Operating and Investment accounts</p>	12,400.90	22,338.08	9,937.18	33,862.00	21,461.10	173.1%
380000	<p>Revenue SLSF - 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, ending at a \$0 balance.</p>	500.00	512.50	12.50	500.00	0.00	0.0%

385000	Transfer of Reserve - In 2018, \$100,000 will be transferred from Capital Reserve to supplement the purchase of a two accessible vehicles scheduled to be replaced in the 2018 Capital Replacement Plan.	250,000.00	200,000.00	-50,000.00	100,000.00	-150,000.00	0.0%
Total Income		5,323,421.69	5,295,752.85	-27,668.84	5,493,078.21	169,656.52	-4.2%

Operating Expenses-Administration							
421000	Professional Fees - This line item is for professional fees such as legal fees, Management Association annual fee and AssetMaxx. Increase Proposed FY 2018 versus Budgeted 2017 due to increase in anticipated Legal Fees for Policy Manual review.	12,480.00	11,158.75	-1,321.25	14,010.00	1,530.00	12.3%
421100	Office Supplies - The PYE 2017 has increased due to purchase of 2018 items at the end of FY 2017. Proposed FY 2018 will be higher due to opening new spaces, administrative projects and random supply needs.	2,910.00	6,759.73	3,849.73	4,100.00	1,190.00	40.9%

421150	Credit Card & Bank Fees - The 2018 amount compared to 2017 will be slightly higher to reflect bank changes and slightly higher credit card processing fees.	8,400.00	8,670.41	270.41	8,570.00	170.00	2.0%
421200	Postage - 2018 is decreased due to pre paying for postage from Pitney Bowes in 2017.	7,560.00	9,659.56	2,099.56	5,000.00	-2,560.00	-33.9%
421300	Telephone/Fax - Includes agency phone service, Director phone and internet and staff phones. PYE 2017 reflects a technology upgrade for Director phone and computer. Increase in 2018 due to the software assurance for the phone system.	10,050.00	11,722.00	1,672.00	14,476.00	4,426.00	44.0%

421400	Conference/Education - NRPA conference, State Conference, Continuing Education Workshops / CEU / Professional Development Schools, IPRA/IAPD, ITRS, SPRA, ILTRA professional meetings, local meetings, Evaluation meetings for staff. PYE 2017 reflects the additional expenditures for certification/educational opportunities. Increase in 2018 due to additional speciality trainings and certifications as a well as the Admin Team going to NRPA in Indianapolis in 2018.	27,506.77	35,502.63	7,995.86	38,427.00	10,920.23	39.7%
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421500	<p>Memberships - 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). We are increasing in this line item in 2018, due to the additional staff which increases the IPRA Membership dues amount, the Admin Team Memberships for NRPA and additional speciality memberships for staff.</p>	15,164.00	15,828.65	664.65	18,514.00	3,350.00	22.1%
421600	<p>Health Insurance - The Personnel Committee supports the following staff recommendations for health insurance outlined for 2018: Employees have the option of PPO with a \$1,500 deductible or HMO plan. Staff have the choice of Medical only or Medical + Dental + Vision</p>	589,454.53	464,210.07	-125,244.46	589,498.55	44.02	0.0%

421700	Maintenance/Utilities - 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. 2018 amount is slightly increased to reflect the PYE 2017 utility expenses.	47,805.68	36,651.14	-11,154.54	46,710.00	-1,095.68	-2.3%
421800	Rent - Condo fees, RMCC and HPCC rent. The 2018 expense is significantly lower than 2017 due to the removal of the prepaid RMCC rent.	179,780.00	168,374.46	-11,405.54	30,096.00	-149,684.00	-83.3%
421900	Computer - This line item includes computer service and repairs, software, hardware, framework support, website and Database enhancements. PYE 2017 expenses are higher due to the purchase of additional computers and TV's for collaborative programs and Cloud Conversion. Proposed FY 2018 increase is due to Exchange Cloud conversion and third programming space expenses.	70,505.00	106,876.41	36,371.41	110,141.35	39,636.35	56.2%
Subtotal Administration Expenses		971,615.98	875,413.81	-96,202.17	879,542.90	-92,073.08	-9.5%

Program							
422100	Rental Municipal - Member District rentals, NSSEO, School Districts, SRA rentals and churches. 2018 amount reflects increased due to the addition of a Banquet Facility to create a more formal sports banquet and due to increased PURSUIT clients.	31,341.25	26,423.44	-4,917.81	35,925.00	4,583.75	14.6%
422200	Rental Commercial - This includes expenses at commercial facilities. Proposed 2018 reflects PYE 2017 with additional costs for PURSUIT and STAR.	135,060.00	132,616.39	-2,443.61	136,845.00	1,785.00	1.3%
422300	Program Development - 2018 increasing due to the New Programming Space rent which will be covered by the Wheaton Sisters Grant.	6,000.00	8,022.24	2,022.24	34,200.00	28,200.00	470.0%

422400	<p>Program Supplies - 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. PYE 2017, reflects the purchase of storage equipment, program supplies and adaptive equipment. Proposed FY 2018 reflects an increase due to PURSUIT and STAR program growth.</p>	42,748.50	67,245.60	24,497.10	46,986.50	4,238.00	9.9%
422500	<p>Commercial Transportation - This line item includes expenses for transportation services for Summer Day Camp and Leisure Education. Proposed FY 2018 reflects a increase compared to 2016 due to an increase in aftercare transportation and increase in trip airfare.</p>	79,683.50	80,149.23	465.73	85,925.00	6,241.50	7.8%

422600	<p>Staff Mileage - This line item is for the mileage reimbursement given to staff based on the rate of .535. This amount is higher due to increased staff trips to remote locations and increased outreach and educational opportunities.</p>	17,500.00	25,267.64	7,767.64	30,000.00	12,500.00	71.4%
422700	<p>Transportation Maintenance - This line item includes vehicle service fees and maintenance fees. Proposed FY 2018 amount is a slight increase due to increased allocation to the emergency repair services.</p>	76,375.00	70,544.02	-5,830.98	76,900.00	525.00	0.7%
422800	<p>Gas/Tolls/Parking - This line item is the expense of gasoline for the NWSRA vehicle fleet, tolls and parking. Proposed 2018 is a slight increase in gas costs and tolls.</p>	48,000.00	43,318.77	-4,681.23	50,635.00	2,635.00	5.5%

422900	Printing - This line item includes program brochures, day camp brochures, copier leases, printer supplies, paper and other printed materials for PR and marketing. Proposed FY 2018 amount is higher due to installation of new programming space.	41,600.00	50,251.06	8,651.06	53,960.00	12,360.00	29.7%
423100	Public Awareness/ Subscriptions/Ads - PYE 2017 expenses are slightly higher due to the purchase of promotional items. This line item includes items for Paddock Publications, Notary Public Association, expenses for Promotional giveaways, awards, Ads, partner ads, online ad campaigns, staff support and other public awareness. Increase in 2018 due to advertising / recruitment increase in recruitment and outreach efforts for staffing.	10,150.00	15,748.97	5,598.97	21,885.00	11,735.00	115.6%
	Subtotal Program Expenses	488,458.25	519,587.36	31,129.11	573,261.50	84,803.25	17.4%

Salary							
424100	<p>Full Time Staff Salary - The 2017 NWSRA Partner Agency Merit Increase Pool Survey was sent to all 17 park districts and the five surrounding SRAs in October 2017. Based on the survey results, an analysis of the NWSRA 2017 projected year end numbers and the preliminary fiscal year 2018 salary numbers, a 3.0% merit pool applied to the Actual Annual Salary total budgeted amount. This also reflects the addition of a Manager and Coordinator position for collaborations.</p>	2,067,032.79	1,917,015.37	-150,017.42	2,149,247.16	82,214.37	4.0%
424200	<p>Part Time Staff Salary- This line item includes the wages for all hourly part time employees, including the Payroll Clerk and administrative support. Proposed FY 2018 has increased due to the Before Adult program, the new Office Assistant, the new Payroll Clerk and the staff needed for the new Pursuit and STAR.</p>	462,025.00	408,189.15	-53,835.85	485,785.00	23,760.00	5.1%

424300	Payroll Processing - Includes new hire reporting, delivery, TLO processing, quarterly reporting, W-2 processing, FSA processing and check processing. We anticipate lower W2 costs in 2018.	28,765.70	25,632.20	-3,133.50	28,299.36	-466.34	-1.6%
424500	Car Allowance - 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%
	Subtotal Salary Expenses	2,565,623.49	2,358,636.72	-206,986.77	2,671,131.52	105,508.03	4.1%
	Liability / Audit / IMRF						
441000	Liability/PDRMA - Property, Liability, Workers Compensation, employment and pollution, unemployment INS, background checks, safety incentives, physicals and drug screenings. FY 2018 is decreasing due to PDRMA assessment reflecting decreased Liability costs for NWSRA.	85,469.39	86,417.47	948.08	82,361.00	-3,108.39	-3.6%
442000	Audit - Auditor fees to be paid to Lauterbach & Amen, LLP based on the 2016 bid for three years of services. Increase gradually over the three year contract.	6,000.00	6,000.00	0.00	6,150.00	150.00	2.5%
442100	FICA	231,428.05	206,585.49	-24,842.56	242,257.55	10,829.50	4.7%
442200	IMRF	279,049.43	267,463.10	-11,586.33	261,435.00	-17,614.43	-6.3%
	Subtotal Liability/Audit/IMRF Expenses	601,946.87	566,466.06	-35,480.81	592,203.55	-9,743.32	-1.6%

ADA / Capital							
450000	<p>ADA Compliance - 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. FY 2018 is based on a 5% increase in registrations and increased rate of pay for staff moving them to a different pay range to reflect the skills and abilities of the staff needed. This line item also reflects the ADA Compliance needs for NWSRA spaces found in our Transition Plan for 2018.</p>	496,144.58	480,609.50	-15,535.08	544,336.37	48,191.79	9.7%

460000	Capital Equipment Replacement- PYE 2017, expenses are higher due to items purchased for the expansion of office staff and reorganization of office spaces. 2018 includes purchase of 2 vehicles, and Snoezelen room for HPPD space. \$100,000 transfer from capital reserve is allocated to to cover portion of vehicle costs. Snoezelen costs will be covered by the SLSF ask.	192,940.00	221,220.90	28,280.90	225,000.00	32,060.00	16.6%
	Subtotal ADA/Capital Expenses	689,084.58	701,830.40	12,745.82	769,336.37	80,251.79	11.6%
	Total Expense	5,316,729.17	5,021,934.35	-294,794.82	5,485,475.84	168,746.67	3.2%
	Net Income	6,692.52	273,818.50	267,125.98	7,602.37	909.85	13.6%