

Date: October 28, 2023
To: Finance Committee
From: Tracey Crawford, Executive Director
Re: Proposed FY 2024 Budget Line-Item Description and Justifications

FY 2023 represented NWSRA's first year of what can be considered as the new "normal" regarding program participation and services accessed by participants and families. Staff utilized the PYE 2023 financials as the baseline for preparing the Proposed FY2024 Budget recommendations. The PYE 2023 Budget shows a budget short fall of \$116,925.20. This budget shortfall was anticipated by the Board and staff when approving the FY2023 budget as the need to increase wages for part time staff and inclusion aides was identified. In addition to the above budget shortfall, staff estimated the anticipated increase in IRS fees and penalties to be in the amount of \$200,000.00 before staff receive a response to the IRS plea letter. Both expenditures represent the total PYE2023 budget short fall of \$316,925.20. If funds are not available in the Operating account, to balance the PYE2023 Budget, staff request the use of General Reserve Funds to balance the FY2023 Budget.

Below are the explanations and descriptions for each line item including what the funds are allocated to, as well as an explanation of any increase or decrease considered when preparing the Proposed FY 2024 Budget. The Proposed FY 2024 Budget Line-Item Description and Justification document should be used to support the Proposed NWSRA FY2024 Budget Worksheet.

Income

310000 Member District Annual Assessment (MDAA)

The NWSRA Member Districts approved the Member District Annual Assessments in July 2023 to take to each of their individual Boards for approval of the assessment rates for FY2024 for each member district.

320000 – Program Fees

This line item includes fees collected for Clubs, Weekly programs, Leisure Ed., Summer Camps, Special Events and the Adult Day Program.

This line item represents an increase from PYE 2023 due to prices having significantly risen for ticketed special events as well as the addition of special events. There is also the addition of an extended day program. Also, the anticipation of a normal full year of PURSUIT with the addition of a winter break program

321000 Transportation- Door to Door

This line item includes fees collected for participants receiving transportation from their residence and then dropped off at the same location at the end of the program.

This line item represents an increase from PYE 2023 due to the actual need demonstrated in this past year and Day Camp continuing to offer door to door transportation for all camps.

321100 Transportation- Pick up Points

This line item includes 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. Pick up points were set in NWSRA quadrant for a regional approach.

This line item represents an increase from PYE 2023 due to an increase in special events and the need for transportation for ticketed events that fall outside of our service area and additional travel programs have been added requiring transportation.

340000 Non-Program Revenue

This line item includes the revenue that comes into the agency such as the P-card rebate checks, speaker honorarium for speaking fees, PDRMA Accreditation award and PURSUIT reimbursements (rent, staff, and drivers).

This line item represents an increase from PYE 2023 due to the addition of reimbursement from Clearbrook for program supplies for PURSUIT and an anticipated increase in the P-Card rebate for FY2024 due to increased use P-Cards.

350000 SLSF Grant Contributions

This line item includes grant funding requested by NWSRA for Lightning Athletes, Accessible Vehicles, Scholarship, Inclusion, General Program Support and Adaptive Equipment.

This line item represents an increase from PYE 2023 due to the increased need by NWSRA to support the part time staff wage increases and inflation on program supplies and equipment needs.

360000 Sale of Fixed Assets

This line represents the sale of equipment, furniture, or vehicles.

This line represents an increase from PYE2023 due to the anticipated sale of one 20-passenger, 26-passenger, and a 14-passenger vehicle in FY 2024.

370000 Interest

This line item includes interest earned on the Operating and Investment accounts.

This line represents an increase from PYE2023 due to the continued anticipated high interest rates in the first half of 2024 and locked in laddered CDs with PFM.

Administration Expenses

421000 Professional Fees

This line item is for professional fees such as legal fees, audit fees, HR Source annual fee and file retention.

This line item represents a reduction from PYE 2023 due to the termination of the Lauterbach and Amen contract.

421100 Office Supplies

This line item includes expenses for locksmith/keys, office furniture, office supplies and miscellaneous office needs.

This line item represents a reduction from PYE2023 due to not replacing furniture and looking for office supply donations through SLSF.

421150 Credit Card & Bank Fees

This line item includes all fees associated with credit card processing and banking fees.

This line item represents a reduction from PYE2023 due to the addition of a Superintendent of Finance that will ensure that all checks are uploaded to the Positive Pay system in a timely manner resulting in lower fees.

421200 Postage

This line item includes all postage expenses and rental of the postage machine.

This line item represents actual expenditures from PYE2023.

421300 Telephone/Fax

This line item includes agency phone service, Director phone and staff cell phone expenses.

This line item represents an increase from FY2023 due to the implementation of the new phone system and the monthly fees associated with the system.

421400 Conference/Education

This line item includes expenses for the NRPA conference, State Conference, Continuing Education Workshops /CEU/ Professional Development Schools, IPRA/IAPD, ITRS, SPRA, ILTRA professional meetings, ATRA, local meetings, and evaluation meetings for staff.

This line item represents a reduction from PYE2023, due to a reduction of staff attending o conferences and educational opportunities in FY2024.

421500 Memberships/Certifications

This line item includes expenses for 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).

This line item represents a reduction from PYE2023, due to a reduction renewing memberships and a decrease in staff seeking additional certifications in FY2024.

421600 Health Insurance

This line item includes expenses for Health Insurance for Full Time employees.

This line item represents an increase in PDRMA rates for FY2024. This resulted in an increase in the staff contribution rates and an increase of the employer portion of the health insurance premium.

421700 Maintenance/Utilities

This line item includes services from the Rolling Meadows Park District for Condo maintenance, internet, natural gas, electric and cleaning supplies for the offices and all programming spaces.

This line item represents an increase from PYE 2023 due to higher rates for utilities (Electric, Gas and Internet).

421800 Rent

This line item includes Park Central Condo fees as well as rent for the NWSRA programming spaces at RMCC, HPCC, MPCC, WCC, BGCC and HEPD.

This line item is in line with PYE2023 and will remain the same.

421900 Computer

This line item includes computer service and repairs, software, hardware, framework support and website hosting.

This line item represents a slight increase from FY2023 due to the addition of AccuFund financial software.

Program Expenses

422100 Rental Municipal

This line item includes Member District rentals, NSSEO, School Districts, SRA rentals and churches.

This line item is in line with PYE2023.

422200 Rental Commercial

This line item includes expenses for ticketed events and community outings.

This line item is in line with PYE2023.

422300 Program Development

This line item includes expenses for new programming endeavors.

This line item represents a decrease from PYE2023 due to all programming spaces being established.

422400 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, program supplies and miscellaneous.

This line item represents an increase from PYE2023 due to inflation and an overall increase in participation in programs resulting in an increase in supplies needed for programs.

422500 Commercial Transportation

This line item includes expenses for transportation services for Summer Day Camp and Leisure Education.

This line item represents an increase from PYE2023 due to the rates for transportation routes and charters increasing for FY2024.

422600 Mileage

This line item is for the mileage reimbursement based on the Federal rate and the Executive Director car allowance.

This line item is in line with PYE2023.

422700 Transportation Maintenance

This line item includes vehicle service fees and maintenance fees.

This line item is in line with PYE2023.

422800 Gas/Tolls

This line item is the expense of gasoline for the NWSRA vehicle fleet, tolls, and parking.

This line item represents an increase from PYE2023 due to increased fuel consumption. NWSRA staff will be driving our vehicles for am/pm day camp routes and field trips.

422900 Printing

This line item includes program brochures, day camp brochures, copier leases, printer supplies, paper and other printed materials for PR and marketing.

This line item is slightly under the PYE2023.

423100 Public Awareness/Subscriptions/Ads

This line item includes expenses for awards and recognition, ads, online advertising, staff recognition, recruitment, and outreach.

This line item represents a decrease from FY2023 due to an anticipated decrease in awards and recognition for FY2024 and less purchasing of outreach and recruitment supplies.

Salary Expenses

424100 Full Time Salaries

This line item includes salary expenses for full-time staff.

This line item represents an increase over PYE2023 due to being fully staffed and a merit pool of 3.7%.

424200 Part Time Salaries

This line item includes the wages for all hourly part time employees.

This line item represents a decrease from PYE2023 due to the continuation of full-time employees being utilized for staffing, Program Leaders being utilized for Saturday programming and the reduction of the need to utilize the staffing agency.

424300 Payroll Processing

This line item includes expenses for direct deposit fees, FSA fees, and W-2 processing.

This line item is in line with PYE2023.

424400 Independent Contractors

This line item includes expenses for independent contractors of Day Camps, General Programs, Office, Trips, PURSUIT, Athletics and Leisure Ed.

This line item represents an increase from PYE2023 due to the need for a contracted nursing agency to service the anticipated return of medically fragile participants in Camp Connections.

Liability

441000 Liability

This line item includes expenses for Property, Liability, Workers Compensation, employment and pollution, unemployment INS, background checks, safety incentives, physicals, and drug screenings.

This line item represents an increase from PYE2023 due to increase in drug test expenditures, also budgeted for unemployment insurance.

442100 FICA

This line item includes expenses for FICA.

This line item represents the increase from PYE2023 due to an increase in part time and full time wages.

442200 IMRF

This line item includes expenses for IMRF.

This line item represents a decrease from PYE2023 due to a reduced employer rate from 3.83% to 2.35%.

Inclusion

450000 Inclusion Salaries and Inclusion Expenses

This line item includes expenses for Inclusion Aide support, Member Park District inclusion reimbursements, Behavior Specialist/Rover salary, training/orientation, and misc. supplies.

This line item represents a decrease from FY2023 due to anticipating having more part time staff and less reliance on the outside staffing agency.