

Line Item #	Description - Assumption	FY 2018	PYE 2018	PYE 2018 - FY 2018	Proposed FY 2019	Proposed FY 2019 - FY 2018	% Change FY 2018 - Proposed FY 2019
Income							
310000	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 2018. The dollars assessed by the association to each member park district will remain consistent with the approved \$4,277,532.03 amount which is 1% change from 2018 MDA.	4,235,180.21	4,235,180.26	0.05	4,277,532.03	\$42,351.82	1.0%
321000	Transportation - Door to Door - 2019 budgeted amount is higher due to increased door to door transportation for Bowling and Bocchia programs. All other weekly programs have the transportation fee included in the program fees.	4,836.00	5,259.75	423.75	5,700.00	864.00	17.9%
321100	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. FY 2019 Budgeted amount is increased due to addition of STAR Academy and addition of day camps. All other transportation fees are reflected in the program fee.	19,200.00	24,146.75	4,946.75	22,500.00	3,300.00	17.2%
320000	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 2019 budgeted amount reflects an increase in day camp sites, weeks and times as well as the Mt Prospect site for PURSUIT and Mt Prospect STAR Academy.	626,250.00	608,047.71	-18,202.29	705,958.00	79,708.00	12.7%
340000	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 FY 2019 budgeted due to full year of PURSUIT at Mt. Prospect, STAR Academy programming and an increase in reimbursement for drivers.	138,500.00	155,395.18	16,895.18	198,500.28	60,000.28	43.3%
350000	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)	334,000.00	370,040.85	36,040.85	350,000.00	16,000.00	4.8%

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Income							
360000	Sale of Fixed Assets - This line represents the sale of equipment, furniture or vehicles. In 2019, three vehicle will be auctioned with anticipated sale price of \$1250 based on transportation report provided to the NWSRA Board in 2018.	750.00	0.00	-750.00	1,250.00	500.00	66.7%
370000	Operating and Investment accounts. 2019 amount is increased due to rising interest rates, budgeted low in comparison to 2018 rates, as well as maturing CD's in 2019. Finance Committee Suggested budgeting to what the actual interest for the year ended at.	33,862.00	80,064.08	46,202.08	80,000.00	46,138.00	136.3%
380000	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.	500.00	500.00	0.00	500.00	0.00	0.0%
385000	Transfer of Reserve - We anticipate the audited net surplus for 2018 to be \$145,042.03. We will then use this amount plus \$104,957.97 from investments to be used for Wheeling construction. We will ask PFM to have \$150,000 cash available by August 2019 for contingencies (this amount includes the \$104,957.97).	100,000.00	154,052.42	54,052.42	250,000.00	150,000.00	0.0%
Total Income		5,493,078.21	5,632,687.00	139,608.79	5,891,940.31	398,862.10	-4.2%

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Income							
Operating Expenses- Administration							
421000	Professional Fees - This line item is for professional fees such as legal fees, Management Association annual fee and AssetMaxx. Proposed 2019 is slightly less than budgeted 2018 due to lower miscellaneous expenses. Included in 2019 are funds for Policy Manual revamp.	14,010.00	13,040.00	-970.00	13,550.00	-460.00	-3.3%
421100	Office Supplies - Proposed FY 2019 will be higher due to increased need for office supplies due to increased programs, administrative projects and random supply needs.	4,100.00	8,219.26	4,119.26	4,400.00	300.00	7.3%
421150	Credit Card & Bank Fees - The 2019 amount is higher due to an increase in credit card usage due to increased programming and online program registrations.	8,570.00	12,239.04	3,669.04	12,330.00	3,760.00	43.9%
421200	Postage - 2019 is slightly higher due to an increase in postage costs and more mailings.	5,000.00	7,043.49	2,043.49	5,200.00	200.00	4.0%
421300	Telephone/Fax - Includes agency phone service, Director phone and internet and staff phones. Increase in 2019 due to an increase in the phone maintenance agreement and install at Wheeling program space.	14,476.00	15,931.32	1,455.32	17,110.00	2,634.00	18.2%
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. Increase in 2019 due to new staff with Certification that requires new conferences to keep up certification.	38,427.00	41,494.95	3,067.95	41,208.00	2,781.00	7.2%
421500	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). 2018 PYE is less than budgeted as IPRA expenses have been moved to 2019. 2019 budgeted is on target with 2018 as several conferences will remain the same and others are replaced.	18,514.00	9,674.02	-8,839.98	17,660.00	-854.00	-4.6%
421600	Health Insurance - The Personnel Committee supports the following staff recommendations for health insurance outlined for 2019: Based on \$2,000 deductible and same Premiums and percentages as last year	589,498.55	505,135.09	-84,363.46	591,061.92	1,563.37	0.3%

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Income							
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. 2019 amount is slightly increased due to increased internet costs due to new Wheeling space.	46,710.00	41,397.65	-5,312.35	47,325.00	615.00	1.3%
421800	Rent - Condo fees, HPCC, MPCC rent. RMCC is paid every 3 years. The 2019 expense is higher due to a full year at Mt. Prospect and Wheeling space.	30,096.00	30,096.00	0.00	70,096.00	40,000.00	132.9%
421900	Computer - This line item includes computer service and repairs, software, hardware, framework support, website and Database enhancements. 2019 budgeted is slightly higher due to move to Diamond support because of installation of Windows 10 computers and server	110,141.35	128,533.72	18,392.37	117,175.00	7,033.65	6.4%
Subtotal Administration Expenses		879,542.90	812,804.54	-66,738.36	937,115.92	57,573.02	6.5%

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Income							
Program							
422100	Rental Municipal - Member District rentals, NSSEO, School Districts, SRA rentals and churches. 2019 amount is slightly increased due to introduction of NWSRA University.	35,925.00	34,529.24	-1,395.76	36,791.81	866.81	2.4%
422200	Rental Commercial - This includes expenses at commercial facilities. Proposed 2019 is higher due to full year of Mt. Prospect PURSUIT, expansion of STAR Academy and higher costs related to housing for NWSRA athletes at Special Olympics competitions.	136,845.00	127,854.15	-8,990.85	154,765.50	17,920.50	13.1%
422300	Program Development - 2019 decreasing due to rent payment for Mt. Prospect and Wheeling being paid out of 421800 Rent.	36,839.61	166,842.32	130,002.72	18,486.00	-18,353.61	-49.8%
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, special event supplies and miscellaneous. 2019 is higher due to startup costs for the Wheeling program space and NWSRA University costs.	46,986.50	84,148.29	37,161.79	75,274.25	28,287.75	60.2%
422500	Commercial Transportation - This line item includes expenses for transportation services for Summer Day Camp and Leisure Education. 2019 is higher due to extra week of day camp and related trips, and expansion of STAR Academy.	85,925.00	90,451.01	4,526.01	115,125.00	29,200.00	34.0%
422600	Staff Mileage - This line item is for the mileage reimbursement given to staff based on the rate of .535. The 2019 amount is lower based on PYE 2018 to reflect actual staff usage.	30,000.00	22,136.72	-7,863.28	25,000.00	-5,000.00	-16.7%
422700	Transportation Maintenance - This line item includes vehicle service fees and maintenance fees. Proposed FY 2018 amount is a slight increase due to increase in maintenance costs.	76,900.00	94,366.40	17,466.40	83,900.00	7,000.00	9.1%
422800	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 due to full year at Mt. Prospect and 4 months at Wheeling	50,635.00	66,749.23	16,114.23	75,800.00	25,165.00	49.7%
422900	Printing - This line item includes program brochures, day camp brochures, copier leases, printer supplies, paper and other printed materials for PR and marketing. 2019 amount will remain approximately the same as 2018	53,960.00	53,637.72	-322.28	53,374.00	-586.00	-1.1%

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	Income						
423100	Public Awareness/ Subscriptions/Ads- 2019 expenses are lower due to less miscellaneous expenses, open house expenses moving to SLSF and pre-payment of several items in 2018.	21,885.00	25,466.16	3,581.16	12,480.00	-9,405.00	-43.0%
	Subtotal Program Expenses	575,901.11	766,181.24	190,280.14	650,996.56	75,095.46	13.0%

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Income							
Salary							
424100	Full Time Staff Salary - The 2018 NWSRA Partner Agency Merit Increase Pool Survey was sent to all 17 park districts and the five surrounding SRAs in October 2018. Based on the survey results, an analysis of the NWSRA 2018 projected year end numbers and the preliminary fiscal year 2019 salary numbers, a 3.0% merit pool applied to the Actual Annual Salary total budgeted amount.	2,149,247.16	2,106,547.91	-42,699.25	2,188,963.05	39,715.89	1.8%
424200	Part Time Staff Salary - 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.	485,785.00	432,142.76	-53,642.24	518,112.65	32,327.65	6.7%
424300	Payroll Processing - 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.	28,299.36	25,450.63	-2,848.73	27,734.00	-565.36	-2.0%
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		2,671,131.52	2,571,941.30	-99,190.22	2,742,609.70	71,478.18	2.7%

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Income							
Liability / Audit / IMRF							
441000	Liability/PDRMA - 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.	82,361.00	76,739.84	-5,621.16	80,626.52	-1,734.48	-2.1%
442000	Audit - 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.	6,150.00	6,150.00	0.00	7,525.00	1,375.00	22.4%
442100	FICA	242,257.55	229,081.22	-13,176.33	245,821.55	3,564.00	1.5%
442200	IMRF	261,435.00	251,145.32	-10,289.68	203,792.46	-57,642.54	-22.0%
Subtotal Liability/Audit/IMRF Expenses		592,203.55	563,116.38	-29,087.17	537,765.53	-54,438.02	-9.2%
ADA / Capital							
450000	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. Proposed 2019 is based on a 5% decrease from budgeted 2018 to more accurately reflect PYE 2018.	544,336.37	418,178.83	-126,157.54	517,005.95	-27,330.42	-5.0%
460000	Capital Equipment Replacement - 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.	225,000.00	51,836.96	-173,163.04	463,500.00	238,500.00	106.0%
Subtotal ADA/Capital Expenses		769,336.37	470,015.79	-299,320.58	980,505.95	211,169.58	27.4%
Total Expense		5,488,115.45	5,184,059.25	-304,056.20	5,848,993.66	360,878.22	6.6%
Net Income		4,962.76	448,627.75	443,664.99	42,946.65	37,983.88	765.4%