

Date: February 9, 2024
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Re: Fourth Quarter FY23 Budget Variance Explanation Review

The Budget vs. Actual Report for the fiscal year ending December 31, 2023, has been completed and reviewed by the NWSRA staff. During this review, a 10% variance was used as the indicator for explanation. The following pages list the line-by-line descriptions as well as the explanations for any variance within the 10% perimeters and are boxed and highlighted in yellow.

Income

310000 Member District Annual Assessment (MDAA) – 100%

The NWSRA Member Districts approved the Member District Annual Assessments in July 2022 to take to each of their individual Boards for approval freezing the assessment rates for FY2024 for each member district. The NWSRA Boards together with their individual Boards approved the MDAA for FY 2023 in the amount of \$4,320,307.35.

This line item is on target as budgeted and within the designated variance perimeters.

320000 – Program Fees – 146.6%

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

This line item is over the targeted variance due to an increase in registrations for Club Fees, Leisure Education, Day Camp, General Program and Special Events, and the remaining program fees remain within the allotted variance.

321000 Transportation- Door to Door – 120.99%

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 is over the targeted variance due to an increase in Day Camp Door to Door transportation and offering Door to Door transportation for all ability levels not just the physical and visual impairments. Access to this benefit is conducted through an application process for participants that may have a barrier to accessing recreation due to lack of transportation.

321100 Transportation- Pick up Points - 89.17%

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 is slightly below the targeted variance range due to implementing the implementation of a more regional programming approach, allowing for families to go directly to the programming location rather than a local pickup point.

340000 Non Program Revenue – 101.9%

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 is on target as budgeted and within the designated variance perimeters.

350000 SLSF Grant Contributions – 85.6%

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 is less than the budgeted amount due to SLSF directly paying the Clearbrook deficit portion from the drop in numbers due to COVID and based on the agreement that each agency shares in the cost of any deficit. The FY2022 in the amount owed by NWSRA was \$42,913.

360000 Sale of Fixed Assets – 8.6%

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

This line item is less than budgeted due to the two buses that were earmarked to be sold on Gov Deals. However, one of the buses is an IDOT vehicle and is not allowed to be sold because it is a granted bus. The other bus that was sold on Gov Deals brought in \$1350. Staff also sold other fixed assets that brought in a total of \$85. Received January 2024.

370000 Interest – 147.65%

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

This line item is higher than anticipated due to interest rates being higher than budgeted at the time of the budget process.

380000 Revenue SLSF – 24.2%

This line item 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 Booster Club at the end of the year.

This line item is lower than anticipated due less donations from participants and families throughout the fiscal year at time of registration.

Administration Expenses

421001 Professional Expenses – 58.2%

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

This line item is currently under budget due to the pending settlement for finance contract fees.

421100 Office Supplies – 139.96%

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

This line item is higher than budgeted due to more furniture needs for the Administrative Office and higher costs for office supplies. There has been an increase in costs due to the replacement of old broken office chairs.

421150 Credit Card & Bank Fees – 128.41%

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

This line item is over the budget due to the fees associated with positive pay as well as increase in fees due to an increase in credit card use to support increase registration.

421200 Postage – 146.5%

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

This line item is higher than budgeted due to the increased mailings for recruitment, registrations and marketing.

421300 Telephone/Fax – 90.79%

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

This line item is on target as budgeted and within the designated variance perimeters.

421400 Conference/Education- 110.99%

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 is on target as budgeted and within the designated variance perimeters.

421500 Memberships/Certifications - 113.74%

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 is higher than budgeted due to an increase in CPI instructor rates and the Distinguished Agency fee.

421600 Health Insurance – 95.4%

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

This line item is on target as budgeted and within the designated variance perimeters.

421700 Maintenance/Utilities- 90.7%

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 is lower than budgeted due to SLSF securing donations for cleaning supplies.

421800 Rent – 90.2%

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 on target as budgeted and within the designated variance perimeters.

421900 Computer – 115.7%

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

This line item is higher than the budget due to the delayed transition to AccuFund from Quickbooks as well as the continued payment of QuickBooks.

Program Expenses

422100 Rental Municipal –88.4%

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

This line item is on target as budgeted and within the designated variance perimeters.

422200 Commercial Expenses – 104.4%

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

This line item is on target as budgeted and within the designated variance perimeters.

422300 Program Development – 33.10%

This line item includes expenses for new programming endeavors.

This line item is below budget due to SLSF receiving grant funds to support the sensory gardens.

422400 Program Supplies – 98.3%

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 is on target as budgeted and within the designated variance perimeters.

422500 Commercial Transportation – 60.21%

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

This line item is less than budgeted due to Safeway Transportation not being able to supply the transportation needed and full time staff having to transport participants in NWSRA vehicles.

422600 Mileage – 141.35%

This line item is for the mileage reimbursement based on the Federal rate.

This line item is higher than budgeted due to an increase in full time staff using their personal vehicles to fill the gaps in part time staff needs in inclusion and PURSUIT.

422700 Transportation Maintenance – 146.8%

This line item includes vehicle service fees, maintenance fees and or transportation supplies.

This line item is higher than budgeted due to an increase in maintenance costs of the NWSRA fleet.

422800 Gas/Tolls – 89.05%

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

This line item is lower than budgeted due to gas prices dropping from the budgeted amount.

422900 Printing – 85.4%

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 on target as budgeted and within the designated variance perimeters.

423100 Public Awareness/Subscriptions/Ads –109.2%

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

This line item is on target as budgeted and within the designated variance perimeters.

Salary Expenses

424100 Full Time Salaries – 97.32%

This line item includes salary expenses for full time staff.

This line item is on target as budgeted and within the designated variance perimeters.

424200 Part Time Salaries- 164.5%

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

This line item is over budget due to an increase in staff for Day Camp to support aggressive behaviors and the addition of Saturday program leaders to replace Full Time staff. As well as an increase in the hourly rate for part time staff and drivers to remain competitive in the market. Note: There is an increase in revenue to offset this increased expense.

424300 Payroll Processing – 65.63%

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

This line item is under the budgeted due to lower admin fees for FSA due to lower enrollment for this benefit.

424400 Independent Contractors – 143.73%

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

This line item is over budget due to the registrations for the medically fragile population was lower due to the pandemic and for the 1st time in 4 years the campers that registered have required invasive nursing level care. Note: There is an increase in revenue to offset this increased expense.

424500 Car Allowance – 96.2%

This line item includes the car allowance for the Director.

This line item is on target as budgeted and within the designated variance perimeters.

Liability

441000 Liability – 85.89%

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 is lower than budgeted due to the PDRMA rebate received throughout the fiscal year and not having any unemployment costs in FY2023.

442000 Audit – 121.85%

This line item includes expenses for Auditor fees to be paid to Seldon Fox based on the 2022 bid for three years of services. Increases gradually over the three year contract.

This line item is over budget due to unanticipated GASB charges with previous auditor.

442100 FICA – 85.0%

This line item includes expenses for FICA.

This line item is on target as budgeted and within the designated variance perimeters.

442200 IMRF – 75.23%

This line item includes expenses for IMRF.

This line item is under target due to due to the gap in full-time employment throughout the year.

Inclusion

450000 Inclusion – 160.43%

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 is over budget due to an increase in Inclusion aide costs and increased hiring and training of inclusion support at all member districts. In order to fulfill the Inclusion requests during the staffing crisis, an outside agency was contracted to provide Inclusion Aide support during the quarter 1 and 2 of the fiscal year.

Capital Expenses

460000 Capital Fund – 62.7%

This line item includes expenditures for vehicles, ADA Transition Plan costs, construction costs, computers and other capital expenditures outlined in the Capital Improvement Plan approved by the NWSRA Board of Directors.

This line item is lower than expected due to the Greenhouse payment not occurring until FY2024, the Rolling Meadows cabling project expenses occurring during the fourth quarter and only purchasing two of the four buses for FY 2023.