

NWSRA Budget Worksheet FY 2020

Line Item #	Line Item Description	Approved FY 2020	COVID PYE 2020	Proposed FY 2021	Line Item Assumptions
<b>Income</b>					
310000	<p>approved the Member District Annual Assessments in July 2020 to take to each of their individual Boards for approval. In September of 2020, the NWSRA Boards together with their individual Boards approved the MDAA for FY 2021 in the amount of \$4,320,307.35. The total MDAA was determined at a rate of 0% increase and a formula including the following two variable factors:</p> <ul style="list-style-type: none"> <li>• 75% based on the equalized assessed valuation</li> <li>• 25% based on the gross population of each member district</li> </ul>	4,320,307.35	4,320,307.36	4,320,307.35	
320000	<p><b>Program Fees</b> - This line item includes fees collected for Clubs, Weekly programs, Leisure Ed., Summer Camps, Special Events and the Adult Day Program. Program fee revenue is calculated from individual program budgets, with adjustments made for previous year's results.</p>	679,280.02	201,093.83	252,434.25	Program Revenue is lower due General Therapeutic Recreation programs not offering, bowling, swim lessons and Saturday in-person programs until Summer/Fall. Summer Day Camps are anticipating lower revenue due to budeting for similar camp registrtrions as 2020.
321000	<p><b>Transportation - Door to Door</b> - 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.</p>	5,275.00	292.25	1,227.80	In 2021 NWSRA will be offering Door to Door transportation to those that qualify due to a hardship. This change in offering has descreased this line item.
321100	<p><b>Transportation - Pick up Points</b> - 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.</p>	27,533.75	1,886.75	10,793.00	This line item has a decrease due to Social Clubs and Day Camp budgeting singnificantly less for transportation, as they will be offering more regional programs.
340000	<p><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.</p>	348,502.00	221,954.29	158,458.20	This line item is low due to not be able to fulfill scheduled speaker honorarium.
350000	<p><b>SLSF Grant Contributions</b> - This line item includes grant funding requested by NWSRA for Lightning Athletes, Accessible Vehicles, Scholarship, Inclusion, General Program Support and Adaptive Equipment. SLSF Funding includes: NWSRA Lightning Athletes (\$ ), Transportation (\$ ), Scholarships (\$ ), Inclusion (\$ ) and General Program Support (\$ )</p>	287,500.00	202,178.32	260,000.00	

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360000	<b>Sale of Fixed Assets</b> - This line represents the sale of equipment, furniture or vehicles.	1,250.00	0.00	500.00	No revenue in this line since we did not sell the one bus we need to dispose of.
370000	<b>Interest</b> - This line item includes Interest earned on the Operating and Investment accounts.	105,659.84	61,186.32	12,175.11	
380000	<b>Revenue SLSF</b> - 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 at the end of the year.	200.00	141.00	150.00	This line item is slightly low due to not having a high number of donations thorough registrations
385000	<b>Transfer of Reserve</b> -This line item includes transfer of reserve funds to pay for dedicated projects.	500,000.00	500,000.00	269,612.46	We were not able to complete a few projects due Covid.
<b>Total Income</b>		<b>6,275,507.96</b>	<b>5,509,040.12</b>	<b>5,285,658.17</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	18,190.15	15,480.43	12,355.00	We used less legal fees and retention costs.
421100	<b>Office Supplies</b> - This line item includes expenses for locksmith/keys, office furniture, office supplies and miscellaneous office needs.	5,359.80	5,507.11	3,790.00	2021 amount is proposed slightly lower than FY2020 Budgeted due to a decreased need for Locksmith/Keys expenses in 2021. In addition, NWSRA utilizes a government contract with Accurate office supplies, which reduces expenses.
421150	<b>Credit Card &amp; Bank Fees</b> - This line item includes all fees associated with credit card processing and banking fees.	14,450.00	COVID PYE 20	11,772.00	
421200	<b>Postage</b> - This line item includes all postage expenses and rental of the postage machine.	4,700.00	4,708.35	7,100.00	2021 amount is slightly higher due to: average monthly postage in 2020: \$310/month (\$3,720), plus sending of new quarterly postcards to advertise for online programs as replacement for mailing of the brochure (\$2,080) and sending of incentive postcards to past and prospective staff for recruitment (\$1,540).
421300	<b>Telephone/Fax</b> - Includes agency phone service, Director phone and internet and staff phone expenses	20,049.00	18,941.97	21,257.00	2021 amount is slightly higher due the purchase of a new cell phone for the Executive Director. This line item reflects expenses for main office plus 5 programming sites.
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.	54,511.00	24,209.02	30,914.00	The Proposed FY 2021 amount is slightly higher due to potential increases in conference attendance in the fall months. However, staff will still attend conferences and workshops to stay up on current legal, legislation and trends in the field while continuing to hold certifications.

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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).	29,308.00	20,934.78	21,743.00	The Proposed FY2021 budget reflects a dedication to staff certification and remaining as members of national, state and local organizations for the fields of Park and Recreation and Therapeutic Recreation.
421600	<b>Health Insurance</b> - This line item includes expenses for Health Insurance for Full Time employees. The Personnel Committee supports the following staff recommendations for health insurance outlined for	424,140.38	360,388.20	427,964.61	This line is low due to seven open FT positions for half the year.
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.	49,235.21	49,067.83	46,397.71	Utilities is low due to not the building being shut down for 10 weeks.
421800	<b>Rent</b> - Condo fees, RMCC, HPCC, MPCC, WCC, BGCC rent.	125,096.00	109,202.75	120,186.00	Cost lower due to Wheeling opening later than budgeted.
421900	<b>Computer</b> - This line item includes computer service and repairs, software, hardware, framework support, website and Database enhancements.	122,040.70	132,278.41	162,544.63	2021 amount is higher due to all software expenses being consolidated into 421905, including Quickbooks payroll software, Makeshift and Bamboo HR Software, Power DMS, Fleetio, ApplicantPro and Monside Website Accessibility Software. Framework management expenses are also higher due to implementation of two new programming sites at Wheeling and Buffalo Grove.
<b>Subtotal Administration Expenses</b>		<b>867,080.24</b>	<b>740,718.85</b>	<b>866,023.95</b>	
<b>Program</b>					
422100	<b>Rental Municipal</b> - Member District rentals, NSSEO, School Districts, SRA rentals and churches.	43,079.02	10,972.00	30,674.00	This line item is slightly lower due to not budgeting the use of schools for sports and less schools for day camps.
422200	<b>Rental Commercial</b> - This includes expenses at commercial facilities.	179,195.00	37,596.78	34,271.68	This line item is significantly lower due to contracted instructors and programs moving to a new line item specifically for contracted instructors or programs.
422300	<b>Program Development</b> - This line item includes expenses for new programming endeavors.	28,882.00	16,852.11	9,672.50	Budgeted amount reflects virtual new initiatives which have low program expenses and the addition of the Buffalo Grove programming Space

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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.	67,016.25	86,305.26	69,810.29	2021 budget is higher due to having to purchase extra cleaning supplies and PPE for programs as well as enough equipment and supplies to diminish sharing of materials.
422500	<b>Commercial Transportation</b> - This line item includes expenses for transportation services for Summer Day Camp and Leisure Education.	134,143.50	0.00	0.00	2021 budget reflects using NWSRA transportation for camp instead of using an outside company as well as not running overnight trips in 2021. If summer games runs for Special Olympics we have a credit for the coach buses from not using in 2020.
422600	<b>Mileage</b> - This line item is for the mileage reimbursement given to staff based on the rate of .58/mile.	23,000.00	5,905.49	8,000.00	Low 2020 end number due to no longer providing this benefit as of April 2020.
422700	<b>Transportation Maintenance</b> - This line item includes vehicle service fees and maintenance fees.	83,900.00	93,315.24	62,154.08	2020 higher since using the this year for back maintenance and repairs since busses are not being used as much.
422800	<b>Gas/Tolls</b> - This line item is the expense of gasoline for the NWSRA vehicle fleet, tolls and parking.	73,000.00	14,015.39	42,711.00	2020 low due to lack of transportation programs since April 2020.
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.	60,759.60	44,919.00	15,150.00	The Proposed FY 2021 amount is lower due to not printing the seasonal or Day Camp brochure, as well as the decrease in printer toner costs for the small office printers that came as part of a renegotiation of the KonicaMinolta OneRate contract for the 2nd and 3rd floor copiers. In addition, 2nd and 3rd floor copier lease costs have also been moved to Capital Expenses.
423100	<b>Public Awareness/ Subscriptions/Ads</b> - This line item includes expenses for awards and recognition, ads, online advertising, staff recognition, recruitment and outreach.	17,903.72	9,895.42	27,693.40	The Proposed FY 2021 amount is slightly decreased due to planned reductions in spending on ads as well as awards and recognition, due to COVID-19.
<b>Subtotal Program Expenses</b>		<b>710,879.09</b>	<b>319,776.69</b>	<b>300,136.95</b>	
<b>Salary</b>					

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424100	<b>Full Time Salaries</b> - This line item includes salary expenses for full time staff.	2,014,708.53	1,649,683.68	2,141,784.79	FT Salaries low due to seven open positions for over 6 months.
424200	<b>Part Time Salaries</b> - This line item includes the wages for all hourly part time employees.	660,199.28	80,406.16	293,430.97	The Proposed FY 2021 amount is significantly lower due to Social Clubs using no Part-Time staff in 2021. Day Camps and General Therapeutic Recreation programs do not plan on utilizing Part-Time staff until summer. All programs and camps have been budgeted based on receiving the minimum amount of registrations.
424300	<b>Payroll Processing</b> - Includes new hire reporting, delivery, TLO processing, quarterly reporting, W-2 processing, FSA processing and check processing.	28,449.97	23,577.70	12,850.00	The Proposed FY 2021 amount is decreased due to a change in payroll service companies.
424500	<b>Car Allowance</b> - This line item includes the car allowance for the Director.	7,800.00	7,800.00	7,800.00	
	<b>Subtotal Salary</b>	<b>2,711,157.78</b>	<b>1,761,467.54</b>	<b>2,455,865.76</b>	
<b>Liability/Audit/IMRF</b>					
441000	<b>Liability</b> - Property, Liability, Workers Compensation, employment and pollution, unemployment INS, background checks, safety incentives, physicals and drug screenings.	85,389.30	83,068.50	124,807.26	Line a little low due to not as many background checks being run due to non-hiring of PT employees.
442000	<b>Audit</b> - Auditor fees to be paid to Lauterbach & Amen, LLP based on the 2019 bid for three years of services. Increases gradually over the three year contract. Also includes GASB costs.	8,825.00	7,225.00	6,625.00	GASB report cost less than expected for 2020.
442100	<b>FICA</b> - This line item includes expenses for FICA.	254,229.12	134,016.87	215,421.88	FICA low due to seven open positions for over 6 months and limited part-time employee returns.
442200	<b>IMRF</b> - This line item includes expenses for IMRF.	266,583.16	187,802.10	257,281.64	IMRF low due to seven open positions for over 6 months.
	<b>Subtotal Liability/Audit/IMRF Expenses</b>	<b>615,026.58</b>	<b>412,112.47</b>	<b>604,135.78</b>	
<b>Inclusion/Capital</b>					
450000	<b>Inclusion</b> - This line item includes expenses for Inclusion Aide support, Member Park District inclusion reimbursements, ability awareness, orientation salary, Rovers salary, training / orientation meeting and misc. supplies.	488,408.31	157,982.85	467,264.00	This line item is lower due to budgeting for the 2020/2021 school year being virtual and/or hybrid with less before and after care needs at member park districts

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460000	<b>Capital Expenses-</b> This line item includes expenditures for vehicles, ADA Transition Plan costs, construction costs, computers and other capital expenditures.	858,987.49	884,367.16	292,402.96	Transfer not as high due to no vehicle purchases or the ADA transition plan not being completed.
<b>Subtotal Inclusion/Capital Expenses</b>		<b>1,347,395.80</b>	<b>1,042,350.01</b>	<b>759,666.96</b>	
<b>Total Expenses</b>		<b>6,251,539.49</b>	<b>4,276,425.56</b>	<b>4,985,829.40</b>	
<b>Net Income</b>		<b>23,968.47</b>	<b>1,232,614.56</b>	<b>299,828.77</b>	