NEDSRA
Special Recreation Association

1770 West Centennial Place, Addison, Illinois

# Proposed 2019/2020 Fiscal Year Budget

## Our Vision

An agency of excellence, demonstrated by member partners working cooperatively with Board, staff and the community to enhance the quality of life for each individual.

## Our Mission

To serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services.

## Our Core Values

Service with Compassion
Excellence and Quality
Integrity ◆Commitment ◆Fun

Putting People First

NEDSRA

Special Recreation Association

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# Board of Trustees
# Mission and Vision Statements
# Administration

## NEDSRA Board of Trustees

| | | |
|---|---|---|
| Chairman | Paul Friedrichs | Lombard Park District |
| Vice Chairman | Bruce Baum | Medinah Park District |
| | Jen Hermonson | Addison Park District |
| | Phyllis Schmidt | Bensenville Park District |
| | Tim White | Butterfield Park District |
| | Keith Knautz | Village of Glendale Heights |
| | Maryfran Leno | Itasca Park District |
| | Cathy Fallon | Oakbrook Terrace Park District |
| | John Bealer | Village of Schiller Park |
| | Greg Gola | Village of Villa Park |
| | Matt Ellmann | Wood Dale Park District |

## Vision

An agency of excellence, demonstrated by member partners working cooperatively with Board, staff and the community to enhance the quality of life for each individual.

## Mission

To serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services.

## Our Core Values

**Service with Compassion • Excellence and Quality • Integrity • Commitment • Fun**

## Administration

| | |
|---|---|
| Executive Director | Rick Poole |
| Superintendent | Jerry Barton |
| Executive Assistant to the Director/HR Manager | Sue Martellotta |
| Marketing & Communications Manager | Kristen Chereso |

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# Agency Profile

# Agency Profile
# NEDSRA General Information

**History and Mission**

Northeast DuPage Special Recreation Association (NEDSRA) is a cooperative of eight park districts and three villages in northeast DuPage and west Cook Counties. NEDSRA was formed in 1976 to combine resources and avoid duplication among the member agencies in the provision of recreation programs, services and events for people with disabilities. Annually, NEDSRA serves over 2,300 distinct individuals, which make up the over 6,600 registrations received. NEDSRA's primary mission is to serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services. NEDSRA's main objective is to meet the unique social and recreation needs of individuals with disabilities, so they may increase their enjoyment of life and reach their highest level of independence, self-fulfillment and self-actualization.

**Legal Authority and Governance**

NEDSRA and its member partners were authorized to enter into a cooperative agreement by Section 8-10b of the Illinois Park District Code and Section 11-95-14 of the Illinois Municipal Code and the laws amendatory thereof and supplementary thereto, and by Article VII Section 10 of the 1970 Constitution of the State of Illinois. NEDSRA is governed by an eleven-member Board of Trustees and the day-to-day business operations are managed by an Executive Director as stipulated in its Articles of Agreement and Bylaws. The Board of Trustees consists of one representative, usually the Executive Director, from each member partner. Each member partner has one vote on all matters before the Board. NEDSRA has no tax levying authority and is dependent on the contributions from the member partners from their *Special Recreation Fund* (tax levy) and other non-tax revenues generated from fees, special events, donations and grants. The formula for member partner contributions is included in NEDSRA's Articles of Agreement.

The Board of Trustees establishes all major policies including, but not limited to: budgets, capital outlay, and long-range/strategic plans. The annual budget, with the capital plan and any related studies and plans, is presented to the Board of Trustees in April for review and action.

NEDSRA employs 13 full-time personnel and approximately 135 part-time and seasonal employees. This group of individuals remains relatively steady from year to year allowing for consistency in services and strong relationships with our participants and families. In addition, approximately 600 volunteers annually donate their time to enhance their lives and the lives of those we serve. Their support is invaluable in keeping staffing costs for programs contained.

The annual budget for fiscal year 2019/20 is approximately $2.5 million.

NEDSRA accounts for its financial activity on a fund accounting basis.

**Programs and Services Offered**

Services are available for individuals of all ages and all abilities. Program areas include Special Olympics sports, social clubs, cultural arts, travel, health and fitness, adventure and outdoor programming, day camps, adaptive and wheelchair athletics, and community events. Inclusion assistance is also provided for individuals seeking involvement in their local park district or village park and recreation department programs.

# Executive Summary

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Special Recreation Association
1770 W. Centennial Place, Addison, IL 60101-1076
Phone 630.620.4500 Fax 630.620.4598 www.nedsra.org

# Executive Summary
## *FY 2019/2020 Budget Message*

**To the Honorable NEDSRA Board of Trustees:**

NEDSRA continues to provide exceptional service to individuals with disabilities in our communities, serving an Association population base of more than 215,000 residents. In providing, maintaining and stabilizing these services, NEDSRA staff respectfully submits an operating budget for your review and consideration.

Our goal for this budget document is to provide the Board of Trustees with clear-cut information regarding 2019/20 major initiatives, employee services, tax and non-tax revenue sources and expenditures. The budget is divided into Unrestricted and Restricted sections.

Staff is consistently challenged to meet or expand upon current service delivery levels, create innovative new programming and maintain excellence in service while remaining in the parameters of budget allowances.

**Budget Overview**

**2018/19**

In 2018/19 the Association received an increase in Partner contributions of $32,845 (#41000).

Program revenue grew greater than expected with an additional $30,378 in 2018/19. Inclusion staff expenses also continue to increase (#42000).

Impacts to fund development included a decrease in sponsors for the Golf Classic (#43000), a decrease in foundation donations (#43600) and the scheduling of the BBQ bash being moved to June of 2019 (#43000).

NEDSRA received a DCEO grant of $244,400 (#43200).

As the building ages, significant expenses were addressed in 2018/19 including (in account #62000) a basement heating unit, two new rooftop HVAC units, sump pump replacement, new light fixtures and (in account #58500) leaking sewer lines.

Other operational impacts were a decrease in postage use (#53100), an increase in computer equipment expenses (#58600) and a decrease in program supplies (#53500).

Operational expenses grew by $61,035 or 3% over 2017/18 expenses. While revenue grew $582 or less than 1%; the net revenue over expenses, excluding capitals, is $161,686.

With capital improvement expenses of $94,538 (#62000), we expect an overall net income of $67,148 in 2018/19.

**2019/20**

The 2019/20 budget has been prepared with the presumption that NEDSRA will receive funding from the State of at least $244,400 (#43200), based on historical trends.

This budget anticipates a $111,751 (4.5%) growth in revenue over 2018/19.

An increase in expenses of $220,625 (9.7%) is anticipated over 2018/19.

In 2019/20 a net loss in fund balance of $41,726 is foreseen.

**Fund Balances**

Unrestricted fund balances are maintained to avoid cash flow interruptions, provide for unanticipated expenditures or emergencies of a non-recurring nature; and/or meet unexpected increases in service delivery costs and unforeseen circumstances.

Net unrestricted fund balance is expected to decrease by $41,726 to $1,044,892 (a loss of 3.8%).

Restricted fund balance is expected to decrease $46,329 (a 84.1% loss) to $8,771. This eliminates funds restricted to vehicle purchases moving into 2020/21.

**Budget Highlights**

- Partner Contributions (#41000) will increase $30,272 (1.9%). This assumes all partner EAV's will increase which allows NEDSRA to collect a contribution increase equal to the CPI.

- Program growth (#42000) is expected to continue with an increase of $29,855 (8.1%).

- Increases are expected in Fund Development (#43000) of 39.9%, Grant revenue (#43250) of 330%, Contribution/Donations (#43600) and Designated/Restricted Contributions (#43700) of 3.6% with the implementation of new events, increased sponsorships, increased participation and additional grant applications.

- Exempt Admin Salaries (#51100) includes all full-time staff. This is expected to increase by 3.15% as a result of a 3% salary pool increase and projecting being fully staffed with 13 full-time staff positions. One full-time staff was vacant part of 18/19.

- Part-time wages (#51200) and Inclusion wages (#51210) are both expected to grow as the need for inclusion services continues to grow. As the demographics of programs participants' changes, an increase in staffing for programs is needed.

- Administrative expenses are expected to increase 8.25%. Credit Card Merchant fees (#53010) are expected to increase (49.48%) as use of online registration is made available to participants. Continuing Education (#56000) reflects the full participation of all full-time staff with no vacancies.

- Contractual Agreements (#54400) now includes the annual cost of the new recreation software.

- Professional Printing (#53200) includes the cost of all printing outside the agency including the quarterly brochure.

- Program expenses are expected to grow as staff reduced inventories of Program Supplies (#53500) in 2018/19 and will need to operate at historical levels in 2019/20. HMHB Admissions (#53630) and Supplies (#53530) will increase as HMHB will be celebrating a 10 year anniversary in 2019/20 with some special activities and events planned.

- With an increase of one vehicle in the NEDSRA fleet, Vehicle Fuel, Equipment & Tolls (#57100) and Vehicle Repairs & Parts (#57300) are expected to increase.

- Synergy Expenses (#58700) are expected to increase.

- With an aging building, several capital improvements (#62000) are planned at a cost of $144,028.

We recognize the efforts of the NEDSRA professional staff and the Board of Trustees in preparing this budget.

Respectfully Submitted,

Rick Poole
Executive Director

Jerry Barton
Superintendent of Recreation

Susan Martellotta
Executive Assistant to the Director/HR Manager

Kristen Chereso
Marketing/Communications Manager

# Fund Balance

# Fund Balance Projected and Budget

| | Projected 4/30/2019 | | | Budget 4/30/2020 | | |
|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total Fund Balance Year End 2019 | Unrestricted | Restricted | Total Fund Balance Year End 2020 |
| **Beginning Fund Balance** | $1,019,470 | $106,868 | $1,126,338 | $1,086,618 | $55,100 | $1,141,718 |
| Vehicle | | $92,397 | | | $43,229 | |
| S.O. Booster Club | | $14,471 | | | $11,871 | |
| **Operating Revenue** | $2,338,538 | $16,062 | $2,354,600 | $2,450,289 | $17,000 | $2,467,289 |
| Vehicle | | $13,505 | | | $15,000 | |
| S.O. Booster Club Rev | | $2,557 | | | $2,000 | $2,000 |
| **Operating Expenses** | | | | | | |
| Vehicle Purchase | | $60,723 | $60,723 | $16,528 | $55,972 | $55,972 |
| Golf Marathon Expense | | $1,950 | $1,950 | | $2,257 | $2,257 |
| S.O. Booster Club | | $5,157 | $5,157 | | $5,100 | $5,100 |
| **Operating Expenses** | $2,176,852 | | $2,176,852 | $2,347,987 | | $2,347,987 |
| Capital Improvements | $94,538 | | $94,538 | $144,028 | | $144,028 |
| **Ending Fund Balance** | **$1,086,618** | **$55,100** | **$1,141,718** | **$1,044,892** | **$8,771** | **$1,055,663** |
| Vehicle Fund Balance | | $43,229 | | | $0 | |
| S.O. Booster Club Balance | | $11,871 | | | $8,771 | |

# Unrestricted Budget Operations

# Operations Unrestricted Budget

| | | Actuals 2016/17 | Actuals 2017/18 | Budget 2018/19 | Projected Year-End 2018/19 | Budget 2019/20 | Projected Year-End 2018/19 Compared to 2019/20 Budget: Increase/ Decrease | Projected Year-End 2018/19 Compared to 2019/20 Budget: Percentage of Change |
|---|---|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | | | |
| 41000 | Partner Contributions | $1,531,915 | $1,564,086 | $1,596,931 | $1,593,185 | **$1,623,457** | $30,272 | 1.90% |
| 42000 | Fees & Charges | $325,600 | $338,424 | $341,401 | $368,802 | **$398,657** | $29,855 | 8.10% |
| 43000 | Fund Development | $169,106 | $143,037 | $101,710 | $75,298 | **$105,360** | $30,062 | 39.92% |
| 43200 | State/County Grant Revenue | $243,800 | $232,180 | $230,000 | $244,400 | **$244,400** | $0 | 0.00% |
| 43250 | Grant Revenue | $0 | $0 | $6,797 | $6,500 | **$28,000** | $21,500 | 330.77% |
| 43600 | Contributions/Donations * | $0 | $24,200 | $42,500 | $22,200 | **$23,000** | $800 | 3.60% |
| 43700 | Designated/Restricted Contributions* | $0 | $28,280 | $12,500 | $14,353 | **$15,100** | $747 | 5.20% |
| 46000 | Misc. Income | $16,251 | $4,111 | $12,370 | $5,800 | **$4,315** | ($1,485) | -25.60% |
| 46400 | Park District Portion Income | $1,494 | $1,338 | $0 | $0 | **$0** | $0 | 0.00% |
| 47000 | Interest Earned | $2,142 | $2,300 | $2,400 | $8,000 | **$8,000** | $0 | 0.00% |
| | **Revenue Total** | **$2,290,308** | **$2,337,956** | **$2,346,609** | **$2,338,538** | **$2,450,289** | **$111,751** | **4.78%** |
| | | | | | | | | |
| **EXPENSE** | | | | | | | | |
| **Salaries** | | | | | | | | |
| 51100 | Exempt Admin Salaries | $913,616 | $803,929 | $811,310 | $809,496 | **$834,996** | $25,500 | 3.15% |
| 51200 | Part-Time Wages | $365,155 | $278,981 | $285,338 | $313,403 | **$349,865** | $36,462 | 11.63% |
| 51210 | Part-Time Wages - Inclusion | $0 | $83,848 | *** $96,906 | $102,697 | **$109,932** | $7,235 | 7.04% |
| | **Sub Total** | **$1,278,772** | **$1,166,758** | **$1,193,554** | **$1,225,596** | **$1,294,793** | **$69,197** | **5.65%** |
| | | | | | | | | |
| **Insurance & Pension** | | | | | | | | |
| 51400 | FICA & Medicare | $93,686 | $86,134 | $91,307 | $93,758 | **$99,052** | $5,294 | 5.65% |
| 51500 | IMRF | $137,565 | $145,549 | $164,911 | $153,348 | **$156,572** | $3,224 | 2.10% |
| 51600 | Health Insurance | $148,959 | $152,642 | $167,534 | $163,742 | **$161,328** | ($2,414) | -1.47% |
| 52000 | Workers Compensation | $8,892 | $7,049 | $6,454 | $6,568 | **$6,568** | $0 | 0.00% |
| 52100 | Unemployment Compensation | $3,712 | $9,735 | $2,500 | $1,269 | **$1,500** | $231 | 18.20% |
| 52300 | Liability Insurance | $12,099 | $12,734 | $12,595 | $12,594 | **$12,638** | $44 | 0.35% |
| 52400 | Property Insurance | $18,063 | $16,984 | $16,876 | $16,876 | **$16,859** | ($17) | -0.10% |
| | **Sub Total** | **$422,975** | **$430,827** | **$462,177** | **$448,155** | **$454,517** | **$6,362** | **1.42%** |
| | | | | | | | | |
| **Administrative Expenses** | | | | | | | | |
| 53000 | Bank Fees | $3,461 | $3,605 | $3,575 | $3,000 | **$3,000** | $0 | 0.00% |
| 53010 | Credit Card Merchant Fees | $6,896 | $7,244 | $10,000 | $6,690 | **$10,000** | $3,310 | 49.48% |
| 53100 | Postage | $7,044 | $8,144 | $8,581 | $5,400 | **$5,085** | ($315) | -5.83% |
| 53300 | Meeting Related Expense | $2,988 | $1,846 | $2,500 | $2,368 | **$2,870** | $502 | 21.20% |
| 53400 | Office Supplies | $8,946 | $9,374 | $9,506 | $9,150 | **$9,333** | $183 | 2.00% |
| 55200 | Subscriptions & Publications | $1,067 | $924 | $2,953 | $2,448 | **$2,318** | ($130) | -5.31% |
| 56000 | Continuing Education | $12,965 | $11,647 | $14,486 | $11,600 | **$14,011** | $2,411 | 20.78% |
| 56100 | Professional Memberships | $4,458 | $5,896 | $5,046 | $5,958 | **$5,300** | ($658) | -11.04% |
| 56200 | Statewide Legislative Initiatives | $500 | $525 | $550 | $500 | **$565** | $65 | 13.00% |
| 58500 | Maintenance Expenses | $14,080 | $20,127 | $20,748 | $19,000 | **$17,080** | ($1,920) | -10.11% |
| 58600 | Office & Computer Equipment | $3,080 | $7,815 | $8,950 | $10,496 | **$13,368** | $2,872 | 27.36% |
| | **Sub Total** | **$65,485** | **$77,147** | **$86,895** | **$76,610** | **$82,930** | **$6,320** | **8.25%** |
| | | | | | | | | |
| **Professional Services** | | | | | | | | |
| 53700 | Auditor | $11,300 | $10,100 | $10,400 | $10,400 | **$10,700** | $300 | 2.88% |
| 53800 | Legal Services | $32,177 | $4,077 | $4,800 | $5,500 | **$5,000** | ($500) | -9.09% |
| 53900 | Professional Consultants | $20,627 | $19,031 | $31,266 | $34,000 | **$17,822** | ($16,178) | -47.58% |
| 54000 | Payroll Services - Contractual | $9,579 | $9,655 | $11,500 | $12,500 | **$13,000** | $500 | 4.00% |
| 54100 | Business Services - Contractual | $20,425 | $40,923 | $55,703 | $55,000 | **$57,800** | $2,800 | 5.09% |
| 54300 | Contractual Services | $42,807 | $37,780 | $21,720 | $11,440 | **$14,185** | $2,745 | 23.99% |
| 54330 | HMHB Contractual Services | $0 | $14,762 | $21,942 | $19,389 | **$24,289** | $4,900 | 25.27% |
| 54400 | Contractual Agreements | $12,974 | $19,503 | $19,004 | $18,200 | **$26,724** | $8,524 | 46.84% |
| 55100 | Legal Publications | $1,889 | $2,543 | $2,775 | $1,500 | **$3,425** | $1,925 | 128.33% |
| | **Sub Total** | **$151,778** | **$158,374** | **$179,110** | **$167,929** | **$172,945** | **$5,016** | **2.99%** |
| | | | | | | | | |
| **Professional Printing** | | | | | | | | |
| 53200 | Professional Printing | $17,177 | $13,926 | $21,413 | $17,110 | **$20,200** | $3,090 | 18.06% |
| | **Sub Total** | **$17,177** | **$13,926** | **$21,413** | **$17,110** | **$20,200** | **$3,090** | **18.06%** |
| | | | | | | | | |
| **Marketing/Advertising** | | | | | | | | |
| 55050 | Marketing/Advertising | $1,787 | $1,799 | $3,260 | $2,500 | **$3,950** | $1,450 | 58.00% |
| 55150 | Digital Marketing | $0 | $0 | $3,000 | $2,500 | **$750** | ($1,750) | -70.00% |
| 55175 | Marketing Material | $0 | $0 | $750 | $200 | **$900** | $700 | 350.00% |
| 55180 | Promotional Marketing | $0 | $0 | $1,655 | $1,551 | **$1,700** | $149 | 9.61% |
| 55185 | Fund Development Community Outreach** | $0 | $0 | $0 | $0 | **$2,000** | $2,000 | 0.00% |
| | **Sub Total** | **$1,787** | **$1,799** | **$8,665** | **$6,751** | **$9,300** | **$2,549** | **37.76%** |
| | | | | | | | | |
| **Program Expenses** | | | | | | | | |
| 53500 | Program Supplies | $70,423 | $86,009 | $83,493 | $45,935 | **$85,064** | $39,129 | 85.18% |
| 53510 | Support Staff Supplies | $0 | $424 | $2,550 | $2,400 | **$3,600** | $1,200 | 50.00% |
| 53520 | Inclusion Staff Supplies | $0 | $179 | $1,000 | $800 | **$1,500** | $700 | 87.50% |
| 53530 | HMHB Supplies | $0 | $621 | $2,410 | $1,370 | **$2,400** | $1,030 | 75.18% |
| 53600 | Program Admissions & Facility Space | $53,155 | $56,635 | $65,998 | $59,642 | **$61,390** | $1,748 | 2.93% |
| 53630 | HMHB Admissions | $0 | $0 | $500 | $500 | **$2,700** | $2,200 | 440.00% |

# Operations Unrestricted Budget

| | | Actuals 2016/17 | Actuals 2017/18 | Budget 2018/19 | Projected Year-End 2018/19 | Budget 2019/20 | Projected Year-End 2018/19 Compared to 2019/20 Budget: Increase/ Decrease | Projected Year-End 2018/19 Compared to 2019/20 Budget: Percentage of Change |
|---|---|---|---|---|---|---|---|---|
| 53650 | Recreation Equipment | $4,598 | $2,827 | $6,200 | $6,000 | **$9,603** | $3,603 | 60.05% |
| | **Sub Total** | **$128,176** | **$146,695** | **$162,151** | **$116,647** | **$166,257** | **$49,610** | **42.53%** |
| | | | | | | | | |
| **Vehicles** | | | | | | | | |
| 57100 | Vehicle Fuel, Equipment & Tolls | $17,032 | $14,291 | $15,121 | $13,585 | **$14,785** | $1,200 | 8.83% |
| 57200 | Staff Vehicle Reimbursement | $4,527 | $5,367 | $4,981 | $5,254 | **$5,411** | $157 | 2.99% |
| 57300 | Vehicle Repair & Parts | $11,361 | $7,077 | $11,260 | $14,300 | **$15,916** | $1,616 | 11.30% |
| 57400 | Vehicle Rental | $2,349 | $1,408 | $1,510 | $700 | **$800** | $100 | 14.29% |
| | **Sub Total** | **$35,269** | **$28,143** | **$32,872** | **$33,839** | **$36,912** | **$3,073** | **9.08%** |
| | | | | | | | | |
| **Utilities** | | | | | | | | |
| 58100 | Telephones & Internet | $12,472 | $12,923 | $12,850 | $12,550 | **$13,516** | $966 | 7.70% |
| 58200 | Electricity | $14,157 | $12,151 | $13,775 | $17,077 | **$14,700** | ($2,377) | -13.92% |
| 58300 | Natural Gas | $6,035 | $8,491 | $6,200 | $9,300 | **$9,600** | $300 | 3.23% |
| 58400 | Water | $1,468 | $1,575 | $1,750 | $1,600 | **$1,648** | $48 | 3.00% |
| | **Sub Total** | **$34,132** | **$35,140** | **$34,575** | **$40,527** | **$39,464** | **($1,063)** | **-2.62%** |
| | | | | | | | | |
| **Special Projects** | | | | | | | | |
| 58700 | Synergy Expenses | $2,054 | $25,771 | $27,245 | $23,560 | **$34,870** | $11,310 | 48.01% |
| 58850 | Restricted Donation Expense | $777 | $740 | $0 | $0 | **$0** | $0 | 0.00% |
| | **Sub Total** | **$2,831** | **$26,511** | **$27,245** | **$23,560** | **$34,870** | **$11,310** | **48.01%** |
| | | | | | | | | |
| **Fund Raising Expenses** | | | | | | | | |
| 66010 | Direct Mail Campaign | $0 | $0 | $600 | $0 | **$400** | $400 | 0.00% |
| 66030 | BBQ Bash Fund Raising | $0 | $0 | $2,688 | $91 | **$4,088** | $3,997 | 4392.31% |
| 66040 | Golf Classic Fund Raising | $0 | $0 | $20,138 | $10,087 | **$15,138** | $5,051 | 50.07% |
| 66050 | Additional Fundraising | $0 | $0 | $1,025 | $878 | **$6,000** | $5,122 | 583.37% |
| | **Sub Total** | **$21,554** | **$22,601** | **$24,451** | **$11,056** | **$25,626** | **$14,570** | **131.78%** |
| | | | | | | | | |
| **Miscellaneous Expenses** | | | | | | | | |
| 58910 | Risk Management | $2,767 | $1,618 | $5,613 | $2,000 | **$6,423** | $4,423 | 221.15% |
| 58920 | Park District Portion Expense | $3,633 | $2,856 | $0 | $3,265 | **$0** | ($3,265) | -100.00% |
| 58930 | Director's Administrative Fund | $3,482 | $2,039 | $2,132 | $2,107 | **$1,750** | ($357) | -16.94% |
| 58940 | Employee Recognition/Relations | $481 | $1,383 | $1,300 | $1,700 | **$2,000** | $300 | 17.65% |
| | **Sub Total** | **$10,362** | **$7,896** | **$9,045** | **$9,072** | **$10,173** | **$1,101** | **12.14%** |
| | | | | | | | | |
| *** | **Expense Total** | **$2,170,298** | **$2,115,817** | **$2,242,153** | **$2,176,852** | **$2,347,987** | **$171,135** | **7.86%** |
| | | | | | | | | |
| | **Revenue Over Expenses** | **$120,010** | **$222,139** | **$104,456** | **$161,686** | **$102,302** | **($59,383)** | |
| | | | | | | | | |
| **Non-Operating Expenses ($ from Fund Accounts)** | | | | | | | | |
| 62000 | Capital Improvements | $0 | $0 | $50,000 | $94,538 | **$144,028** | $49,490 | 52.35% |
| | | | | | | | | |
| | ***Total Capital and Operations Support Expense** | **$0** | **$0** | **$50,000** | **$94,538** | **$144,028** | **$49,490** | |
| | | | | | | | | |
| **Total Net Income/(Loss)** | | **$120,010** | **$222,139** | **$54,456** | **$67,148** | **($41,726)** | **($108,873)** | |

* Included in Fund Development Total in prior years.

** 2019/20 New Account

*** $30,000 added to PT Inclusion Expense with Board Approval

| *** | **Revised** | |
|---|---|---|
| | **Expense Total** | **$2,272,153** |
| | **Revenue Over Expenses** | **$74,456** |
| | | |
| | **Total Net Income/(Loss)** | **$24,456** |

**Unrestricted Revenue Descriptions and Calculations**

Revenue — General Operating Funds

41000
Partner Contributions
$1,623,457

Approved Member Partner Contributions for 2019/20. Further details regarding member partner contributions can be found in the NEDSRA Articles of Agreement. CPI for 2018 is 1.9%

| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 |
|---|---|---|---|---|
| Addison | $268,368 | $274,003 | $279,757 | $285,073 |
| Bensenville | 174,625 | 178,293 | 178,292 | $181,680 |
| Butterfield | 59,592 | 60,844 | 62,121 | $63,302 |
| Glendale Heights | 164,985 | 168,450 | 171,987 | $175,255 |
| Itasca | 85,595 | 87,392 | 89,228 | $90,923 |
| Lombard | 284,039 | 290,004 | 296,094 | $301,720 |
| Medinah | 81,315 | 83,022 | 84,765 | $86,376 |
| Oakbrook Terrace | 64,448 | 65,801 | 67,183 | $68,460 |
| Schiller Park | 86,036 | 87,843 | 89,687 | $91,392 |
| Villa Park | 132,914 | 135,705 | 138,555 | $141,188 |
| Wood Dale | 129,999 | 132,729 | 135,516 | $138,091 |
| **Total Member Partner Contributions** | $1,531,916 | $1,564,086 | $1,593,187 | $1,623,457 |

42000
Fees and Charges
$398,657

Anticipated Fees and Charges to be collected for programs and services provided to youth, adults, Special Olympics, sports, adults, school-related and others. Includes consideration of cancellation factors, fee assistance and other variables.

| | | | |
|---|---|---|---|
| 42100 | Rec. Special Events | $5,930 | |
| 42200 | AID | 84,546 | |
| 42300 | APD/YAR | 34,731 | |
| 42400 | Youth & Sensory | 30,402 | |
| 42500 | TREC/School/CA | 115,086 | |
| 42600 | Special Olympics | 35,602 | |
| 42700 | Camp | 59,940 | |
| 42800 | Trips | 32,420 | |
| | | | $398,657 |

43000
Fund Development
$105,360

Funds generated through special projects and events. These funds may be from revenue generated during this fiscal year, as well as fund-raising efforts taking place in prior fiscal years for the purpose of continuing the service. Certain amounts of identified funds may be carried over from one year to the next to assure continuity of purpose and use of funds donated or contributed.

| | | | | |
|---|---|---|---|---|
| 43300 | BBQ Bash Fundraiser | | | |
| 43312 | Sponsorship | $5,000 | | |
| 43314 | Registration | 2,700 | | |
| 43316 | Donations | 250 | | |
| 43318 | Raffles/Contests | 1,300 | | |
| | | | $9,250 | |
| 43400 | Golf Classic | | | |
| 43412 | Sponsorship | $45,000 | | |
| 43414 | Registration | 30,000 | | |
| 43416 | Donations | 1,000 | | |
| 43418 | Raffles/Contests | 9,160 | | |
| | | | $85,160 | |
| 43500 | Additional Fundraising | | | |
| 43512 | Sponsorship | $200 | | |
| 43514 | Registration | 8,500 | | |
| 43516 | Donations | 800 | | |
| 43518 | Raffles/Contests | 250 | | |
| | | | $9,750 | |
| 44100 | Direct Mail Campaign | $1,200 | | |
| | | | $1,200 | |
| | | | | $105,360 |

43200
State/County Grant Revenue
$244,400

Revenue generated from the fulfillment of state/county grants. $244,400

43250
Grant Revenue
$28,000

Revenue generated from Miscellaneous grants $28,000

**Unrestricted Revenue Descriptions and Calculations**

43600
Contributions/Donations
$23,000

Funds generated through contributions and donations that are not restricted.

| | | | |
|---|---|---|---|
| 43610 | Corporate | $7,000 | |
| 43630 | Individual | 2,000 | |
| 43640 | Knights of Columbus | 13,000 | |
| 43650 | Service Clubs | 1,000 | |
| | | | $23,000 |

43700
Restricted Contributions/Donations
$15,100

Funds generated through contributions and donations that are restricted to a certain purpose or use. Certain amounts of identified funds may be carried over from one year to the next to assure continuity of purpose and use of funds donated or contributed.

| | | | |
|---|---|---|---|
| 43710 | Corporate - Restricted | $8,000 | |
| 43720 | Foundation - Restricted | 1,500 | |
| 43730 | Individual - Restricted | 2,000 | |
| 43750 | Service Clubs - Restricted | 3,600 | |
| | | | $15,100 |

46000
Misc. Income
$4,315

This account is for miscellaneous revenue received during the year that doesn't fall into any of the other revenue accounts, i.e., PDRMA Excellence Award, proceeds from sale of equipment or vehicles.

| | | | |
|---|---|---|---|
| 46000 | Misc. Income | $2,000 | |
| 46600 | Rentals | 2,315 | |
| | | | $4,315 |

46400
Park District Portion
Income
$0

Portion of shared expenses invoiced to Addison Park District. $0

47000
Interest Earned
$8,000

An estimate based on our present investment portfolio and our projected fund balance and cash flow analysis. Projected rates of interest were used to calculate the anticipated revenue from our investments during the next year. $8,000

**TOTAL ANTICIPATED REVENUE** **$2,450,289**

## Unrestricted Expense Details and Calculations

### Salaries

**51100 Exempt Admin Salaries** — $834,996

Salaries for all exempt full-time positions with a 3.0% raise pool. NEDSRA expects to be fully staffed in 2019/20.

$834,996

**51200 Part-time Wages** — $349,865

Projected hourly wages for all seasonal and part-time staff to provide recreation services in all categories and other administrative and maintenance functions. These include wages for PT Marketing, the addition of a 5th day of TREC and other increased programming.

$ 349,865

**51210 Part-time Wages-Inclusion** — $109,932

Projected wages for inclusion aids at Member Partner districts.

| | |
|---|---|
| Addison Park District | $2,702 |
| Bensenville Park District | $5,203 |
| Butterfield Park District | $26,017 |
| Village of Glendale Heights | $7,753 |
| Itasca Park District | $6,003 |
| Lombard Park District | $15,195 |
| Medinah Park District | $2,691 |
| Oakbrook Terrace Park District | $3,279 |
| Village of Schiller Park | $13,790 |
| Village of Villa Park | $7,684 |
| Wood Dale Park District | $515 |
| 20 Hour/Week Inclusion Specialist | $15,600 |
| Bonuses | $2,500 |
| Referrals | $1,000 |

$109,932

**51230 Part-time Wages - HMHB** — $0

Projected wages for Healthy Minds Healthy Bodies.

$0

### Insurance & Pension

**51400 FICA & Medicare** — $99,052

To fund NEDSRA's mandated payment of FICA and Medicare payments for employees @ 7.65%.

| | |
|---|---|
| Full-time staff | $63,877 |
| Part-time staff | $26,765 |
| Part-time staff - Inclusion | $8,410 |

$99,052

**51500 IMRF** — $156,572

Total of all eligible employees participating in IMRF at the rate of 17.82% for 8 months and an estimated 18.35% for 4 months.

$156,572

**51600 Health Insurance** — $161,328

Costs for health coverage for all eligible personnel. Also reflects opt-outs and flex spending fees. Includes a 5% projected rate increase for 2020 based on an average of prior years.

| PPO Employee % | | HMO Employee | |
|---|---|---|---|
| Single | 12% | Single | 10% |
| Emp + Spouse | 18% | Emp + Spouse | 15% |
| Emp + Child | 15% | Emp + Child | 14% |
| Family | 24% | Family | 17% |

$161,328

**52000 Workers' Compensation** — $6,568

This is the relative cost of recreation and support staff Workers' Compensation premiums for our participation in PDRMA (Park District Risk Management Agency).

$6,568

**52100 Unemployment Compensation** — $1,500

Costs incurred from possible unemployment claims.

$1,500

**52300 Liability Insurance** — $12,638

Includes protection for all Trustees, officers and staff for decisions and errors in actions taken in their Board of Trustees and administrative staff capacity. Insured as part of the PDRMA membership. Covers the Association's recreation programs with general liability and excess liability plans, as part of our participation in PDRMA. Also covers employment practices and pollution liability. (PDRMA projection).

$12,638

**52400 Property Insurance** — $16,859

To cover the Association's building, vehicles and property with appropriate property coverage as part of our participation in PDRMA.

$16,859

**Unrestricted Expense Details and Calculations**

**Operating Expenses**

| | | | | |
|---|---|---|---|---|
| 53000<br>Bank Fees<br>$3,000 | Fees and charges incurred to maintain accounts at MB Financial Bank. The accounts included are: Operating, Payroll, Merchant, AFLAC, Foundation and Money Market. | | | $3,000 |
| 53010<br>Credit Card Merchant Fees<br>$10,000 | Fees and charges for Merchant Bank fees for credit cards and increased on-line processing fees with new on-line registration. | | | $10,000 |
| 53100<br>Postage<br>$5,085 | Postage necessary for general mailings, shipping and delivery, and brochure. | | | $5,085 |
| 53200<br>Professional Printing<br>$20,200 | Printing costs associated with four seasonal program brochures, one Annual Service Report, agency trifolds, business cards, programs, and various in-house projects. | | | $20,200 |
| 53300<br>Meeting Related Expenses<br>$2,870 | This covers costs associated with hosting or attending formal or informal meetings and costs associated with community outreach. Expenses for Board/staff/participant meetings and functions throughout the year; such as:<br>Mtg - Legislative Advocacy Division Supplies<br>Mtg - Community Lunch - Dir./Admin<br>Mtg - Misc. meetings at NEDSRA<br>Rec staff, member district liaison and professional affiliates meetings<br>Outreach registration<br>Support Staff Orientations<br>Hispanic Parent Group<br>Parent Education Sessions<br>Summer Inclusion/Camp Meetings<br>Member Partner Holiday Party | | | $2,870 |
| 53400<br>Office Supplies<br>$9,333 | Routine office supplies necessary for the day-to-day operations of the Association for recreation, program and administrative positions, general office areas, including letterhead, envelopes, labels, printer toner, drums, fusers, etc. Supplies and paper necessary for the day-to-day operations of copiers and printers. | | | $9,333 |
| 53500<br>Program Supplies<br>$85,064 | Funds for consumable items for successful implementation of all programs and services | 53501 Rec. Special Events | $20,412 | |
| | | 53502 AID | $27,350 | |
| | | 53503 APD/YAR | $1,945 | |
| | | 53504 Youth & Sensory | $4,896 | |
| | | 53505 TREC/School/CA | $14,436 | |
| | | 53506 Special Olympics | $4,790 | |
| | | 53507 Camp | $2,085 | |
| | | 53508 Trips | $9,150 | |
| | | | | $85,064 |
| 53510<br>Support Staff Supplies<br>$3,600 | Expenses provided to part-time staff for apparel, incentives and orientations | | | $3,600 |
| 53520<br>Inclusion Staff Supplies<br>$1,500 | Expenses provided to inclusion staff for apparel or special gear needed to implement programs. | | | $1,500 |
| 53530<br>HMHB Supplies<br>$2,400 | Supplies used to implement HMHB programs. | | | $2,400 |
| 53600<br>Program Admissions & Facility Space<br>$61,390 | Funds for the purchase of tickets and/or admission rights. Fees for rental of specialized facilities for recreation programs including swimming pools, therapeutic pools, non-partner recreation facilities, schools and overnight campsites | 53601 Rec. Special Events | $975 | |
| | | 53602 AID | $11,450 | |
| | | 53603 APD/YAR | $7,413 | |
| | | 53604 Youth & Sensory | $3,516 | |
| | | 53605 TREC/School/CA | $11,132 | |
| | | 53606 Special Olympics | $6,640 | |
| | | 53607 Camp | $4,764 | |
| | | 53608 Trips | $15,500 | |
| | | | | $61,390 |

**Unrestricted Expense Details and Calculations**

| | | | | |
|---|---|---|---|---|
| 53630<br>HMHB Admissions<br>$2,950 | Admissions for participants during HMHB programs | | | $2,950 |
| 53650<br>Recreation Equipment<br>$9,603 | Funds to purchase specific equipment, therapeutic apparatus, team apparel, exercise and sports equipment and normal equipment replacement. Note: Team uniforms are budgeted and replaced on a rotating basis. | | | |
| | Uniforms<br>Sports Equipment<br>Sensory Room<br>General Program Equipment | | | $9,603 |
| 53700<br>Auditor<br>$10,700 | Costs incurred for annual audit by an independent auditing firm, DCEO Grant audits, as well as the study of specific areas of management, as determined by the Board. | | | $10,700 |
| 53800<br>Legal Services<br>$5,000 | Funds monthly and project-based legal counsel and research. This includes $75 monthly retainer. | | | $5,000 |
| 53900<br>Professional Consultants<br>$17,822 | Computer support staff on contractual basis. Fund Development, registration system, Office Suite, network, database management, systems upgrade & pension plan consultants.<br>Consultants at the following rates:<br>IT/Computer Support-includes email<br>hosting and data back up<br>Website/updates (Hosting is NC)<br>Raisers Edge Annual Support - Blackbaud (50% with 50% in #54400 Maintenance Agreements)<br>RMS Support ($95/hr for support-10 hrs)<br>Actuary Report for Audit | | | $17,822 |
| 54000<br>Payroll Services - Contractual<br>$13,000 | Contracted payroll company for processing bi-weekly payroll, payroll taxes, 940 filing and W-2 processing. | | | $13,000 |
| 54100<br>Business Services - Contractual<br>$57,800 | Accounting/business services; contractual with outside consultants. | Lauterbach & Amen<br>Illinois Charitable Trust (tax return) | $57,785<br>$15 | $57,800 |
| 54300<br>Contractual Services<br>$14,185 | Funds for the purpose of utilizing contractual staff for recreation and support services. | | | |
| | | 54300 Admin/General | $1,500 | |
| | | 54301 Rec. Special Events | 500 | |
| | | 54302 AID | 2,510 | |
| | | 54303 APD/YAR | 1,150 | |
| | | 54304 Youth & Sensory | 675 | |
| | | 54305 TREC/School/CA | 5,600 | |
| | | 54306 Special Olympics | 2,250 | |
| | | | | $14,185 |
| 54330<br>HMHB Contractual Services<br>$24,289 | Program coordinator plus trainers. | | | $24,289 |
| 54400<br>Contractual Agreements<br>$26,724 | This account was set up to identify and evaluate the needs for various maintenance contracts on selected pieces of equipment NEDSRA owns. We presently do not hold maintenance agreements for all of our machines. | | | |
| | Konica/Minolta 2 copiers - includes toner, parts, maintenance, service calls, software updates, supplies. 2nd floor copier is owned, 1st floor copier is leased. | | | |
| | Copier use expense for both | | $9,220 | |
| | Sentry Security Alarm monitoring and service calls | | 784 | |
| | Pitney Bowes postage meter | | 1,920 | |
| | Raisers Edge Annual Support - Blackbaud | | 9,000 | |
| | RecTrac Annual Support | | 3,400 | |
| | Annual maintenance contract for telephone and voice mail system | | 1,600 | |
| | Miscellaneous service calls and parts | | 800 | |
| | | | | $26,724 |

**Unrestricted Expense Details and Calculations**

| | | | | |
|---|---|---|---|---|
| 55000<br>Marketing/Advertising<br>$9,300 | Costs to present the agency to our consumers, donors and the general public. | | | |
| | | 55050 | Marketing/Advertising | $3,950 |
| | | 55150 | Digital Marketing | 750 |
| | | 55175 | Marketing Material | 900 |
| | | 55180 | Promotional Marketing | 1,700 |
| | | 55185 | Fund Development Community Outreach | 2,000 |
| | | | | $9,300 |
| 55100<br>Legal Publications<br>$3,425 | Costs incurred in the publication and presentation of legal notices, bid documents and position announcements. | | | |
| | Mtgs - Committee, Special, Cancellations- $405 | Bids | $100 | |
| | Job Ads - Rec, Admin, Summer = $2910 | Secretary of State - Annual Report File Fee - $10 | | $3,425 |
| 55200<br>Subscriptions & Publications<br>$2,318 | Subscriptions related to operations and quality of service provided. Included are resource books, newspapers, online marketing subscriptions and software subscriptions. Mail subscriptions to stay current in Therapeutic Rec trends and development, newspapers to monitor coverage and opportunities. Marketing subscriptions include Adobe, BigStock, Survey Monkey and Constant Contact. | | | $2,318 |
| 56000<br>Continuing Education/ Professional Conferences<br>$14,011 | Funds for the agency's full-time staff to participate in educational conferences. Staff is encouraged to attend local seminars and workshops and to bring back current information for the benefit of the Association as a whole, as well as each person's personal development. "All full-time personnel shall be encouraged to further their education." Includes IPRA, NRPA and trainings such as Leadership Academy, TR Summit, Professional Development School, etc. | | | |
| | | | Rec Staff | $8,511 |
| | | | Admin Staff | $5,500 |
| | | | | $14,011 |
| 56100<br>Professional Memberships<br>$5,300 | Funds for memberships and involvement in professional organizations (Individual and Agency); including:<br>NRPA<br>IPRA<br>IAPD<br>Legislative Advocacy Division of ITRS<br>Illinois and American Art Therapy Associations<br>NCTRC/CPRP<br>West Suburban Philanthropy<br>Professional HR Manager | | | $5,300 |
| 56200<br>Statewide Legislative Initiatives<br>$565 | Marketing and networking through advertising, special government events, printed materials; as well as lobbyist assistance and general advocacy efforts. | | | $565 |
| 57100<br>Vehicle Fuel Costs, Equipment, Tolls<br>$14,785 | Projected expenses to cover vehicle fuel, parking and tolls for Association vehicles. | | | $14,785 |
| 57200<br>Vehicle Reimbursement Staff Cars & Car Tolls<br>$5,411 | Funds to reimburse staff for the use of their personal vehicles in the service of NEDSRA. Reimbursements are based on actual mileage used. Reimbursement for travel expenses to programs, events, meetings and related parking expenses. | | | $5,411 |
| 57300<br>Vehicle Repairs & Parts Replacement<br>$15,916 | Funds for the repair of the association's ADA vehicles. This includes the cost of labor to make repairs and service on a preventative maintenance schedule, including adjustment to the ADA lift apparatus. | | | $15,916 |
| 57400<br>Vehicle Rental<br>$800 | Bus rentals for programs or to temporarily replace a disabled fleet vehicle. | | | $800 |
| 58100<br>Telephone & Internet<br>$13,516 | Costs for telephone services used in the implementation of administration and services. Includes basic use for Centennial Place, cell phones, cell phone reimbursements, replacement parts, chargers, batteries, phones & internet fees. | | | $13,516 |
| 58200<br>Electricity<br>$14,700 | Projected Electric expenses based off prior 18-month actuals and historical average increase/decrease. | | | $14,700 |

**Unrestricted Expense Details and Calculations**

| | | |
|---|---|---|
| 58300<br>Natural Gas<br>$9,600 | Projected Natural Gas expenses based off prior 18-month actuals and historical average increase/decrease. | $9,600 |
| 58400<br>Water<br>$1,648 | Billed from Village of Addison. Based on 2019 projected year-end and a 3% increase based on average increase rate over the past three years. | $1,648 |
| 58500<br>Facility Maintenance Expenses<br>$17,080 | Costs to cover all building cleaning supplies, paper products, floor treatment and regular care, chemicals, trash removal, building service contracts, repair and labor, painting, carpet cleaning, gym floor, etc. | $17,080 |
| 58600<br>Office & Computer Equipment<br>$13,368 | These funds will be utilized for the replacement of existing equipment and the purchase of minor new furniture, floor protectors, computer equipment, computer keyboards/mouse replacements, and operational enhancements. | $13,368 |
| 58700<br>Synergy Expense<br>$34,870 | Expenses for Synergy Adapted Athletics. | $34,870 |
| 58910<br>Loss Prevention<br>$6,423 | Materials and activities specific to our Risk Management and Loss Prevention program that are not already incorporated in other accounts, such as physicals/drug/driver abstracts, background checks, safety training and first aid supplies | $6,423 |
| 58920<br>Park District Portion Expense<br>$0 | Portion of shared expenses paid to Addison Park District. | $0 |
| 58930<br>Director's Administrative Fund<br>$1,750 | This account supports the involvement of the administration and Board in legislative action, community events and member partner activities. This fund also supports special recognitions, events and employee incentives. | $1,750 |
| 58940<br>Employee Recognition/Relations<br>$2,000 | Recognizing, rewarding employees for level of service, producing high quality results, and as a group to increase morale and foster an effective work environment. This includes staff recognition/longevity, annual holiday celebration, socials/celebrations for birthday, marriage, births, etc. | $2,000 |
| 60000<br>Fund Raising Expenses<br>$25,626 | Costs incurred to facilitate the implementation of fund-raising events: i.e., Golf Classic, BBQ Bash, or other events. | |

| | | | |
|---|---|---|---|
| 66010 | Direct Mail Campaign | | |
| 66015 | Postage | $300 | |
| 66036 | Printing | 100 | |
| | | $400 | |
| 66030 | BBQ Bash Fund Raising Expense | | |
| 66031 | Catering | $1,000 | |
| 66033 | Contractual | 1,500 | |
| 66035 | Postage | 138 | |
| 66036 | Printing | 150 | |
| 66037 | Staff | 300 | |
| 66039 | Supplies & Facility | 1,000 | |
| | | $4,088 | |
| 66040 | Golf Classic Fund Raising Expenses | | |
| 66041 | Catering | | |
| 66043 | Contractual | 1,200 | |
| 66045 | Postage | 138 | |
| 66046 | Printing | 6,550 | |
| 66047 | Staff | 300 | |
| 66049 | Supplies & Facility | 6,950 | |
| | | $15,138 | |
| 66050 | Additional Fundraising Expense | | |
| 66051 | Catering | $3,700 | |
| 66053 | Contractual | 1,500 | |
| 66055 | Postage | 150 | |
| 66056 | Printing | 350 | |
| 66059 | Supplies & Facility | 300 | |
| | | $6,000 | |
| | | | $25,626 |

**Unrestricted Expense Details and Calculations**

62000
Capital Improvements
$144,028

Money paid out for capital needs of the Agency, such as major building repairs, construction, technology upgrades, telephone systems, accessibility projects, etc.

| | | |
|---|---|---|
| New Roof Top Heater Unit | $15,000 | |
| Roof Top AC Gym | $20,000 | |
| Parking Lot Lighting | $1,500 | |
| Asphalt Repair Parking Lot | $10,000 | |
| Downspouts Bush Removal, Front Entrance | 75,000 | |
| Misc. Building Repair/Maintenance | 6,000 | |
| ADA Accessible Van (Added to balance remaining in Restricted Vehicle Fund) | 16,528 | |
| | | $144,028 |

**Total Expenses** **$ 2,492,265**

# Restricted Budget

# Restricted Budget

| RESTRICTED | | Actuals 2016/17 | Actuals 2017/18 | Budget 2018/19 | Projected Year-End 2018/19 | Budget 2019/2020 | Projected Year-End 2018/19 Compared to 2019/20 Budget Increase/ Decrease |
|---|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | | |
| 44000 | Golf Marathon Revenue | $15,270 | $15,777 | $20,000 | $13,505 | **$15,000** | $1,495 |
| | | | | | | | |
| 44230 | Booster Club Supporting S.O. Sports | $3,472 | $7,196 | $5,500 | $2,557 | **$2,000** | ($557) |
| | **Revenue Sub-Total** | **$18,742** | **$22,973** | **$25,500** | **$16,062** | **$17,000** | **$938** |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **EXPENSE** | | | | | | | |
| 66060 | Fund Raising Expenses - Golf Marathon | $2,069 | $0 | $2,542 | $1,950 | **$2,257** | $307 |
| | (Golf Marathon Exp not itemized in prior years) | | | | | | |
| | | | | | | | |
| 61300 | S.O. Boosters Expense | $3,407 | $4,919 | $6,300 | $5,157 | **$5,100** | ($57) |
| | | | | | | | |
| 65000 | Vehicle Replacement Expense | $63,789 | $21,203 | $70,786 | $60,723 | **$72,500** | $11,777 |
| | **Expense Sub-Total** | **$69,265** | **$26,122** | **$79,628** | **$67,830** | **$79,857** | **$12,027** |
| | | | | | | | |
| **Restricted Total Net Income/(Loss)** | | **($50,523)** | **($3,149)** | **($54,128)** | **($51,768)** | **($62,857)** | **($11,089)** |

**Restricted Revenue & Expense Detail and Calculations**

**Revenue**

44000
Golf Marathon Revenue - Vehicle Replacement
$15,000

Revenue raised from event specifically for purchase of NEDSRA vehicles.

| | | | |
|---|---|---|---|
| 44012 | Sponsorship | $15,000 | |
| 44014 | Registration | $0 | |
| 44016 | Donations | $0 | |
| 44018 | Raffles/Contests | $0 | |
| | | | $15,000 |

44230
Booster Club Supporting S.O. Sports
$2,000

Revenue from fund-raising efforts of booster club, restricted to support NEDSRA Special Olympics athletes.

$2,000

**Total Budgeted Restricted Revenue** **$17,000**

---

**Expense**

66060
Golf Marathon Fund Raising Expense
$2,257

Costs incurred to facilitate the Golf Marathon event

| | | | |
|---|---|---|---|
| 66061 | Catering | $550 | |
| 66063 | Contractual | $0 | |
| 66065 | Postage | $92 | |
| 66066 | Printing | $200 | |
| 66067 | Staff | $15 | |
| 66069 | Supplies & Facility | $1,400 | |
| | | | $2,257 |

61300
S.O. Boosters Expense
$5,100

Costs incurred for events, tournaments, gear, etc., that directly impact NEDSRA Special Olympics athletes, as well as sponsorship of the NEDSRA Special Olympics Sports Banquet and may include sponsorship of athlete's attendance at tournaments and transportation to S.O. events.

$5,100

65000
Vehicle Replacement Expense
$72,500

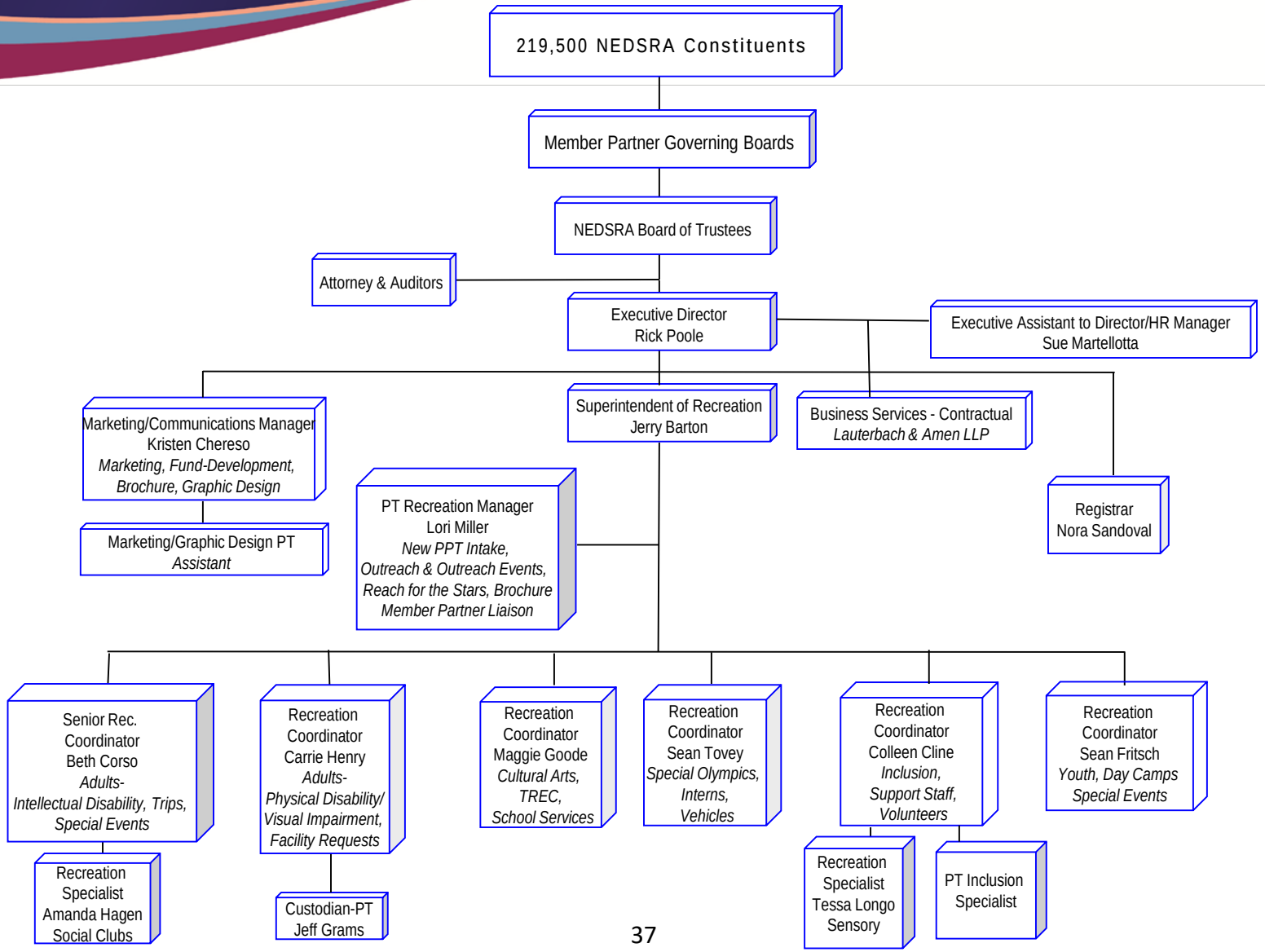
Money used to purchase adaptive vehicles for programs. Money raised at the Golf Marathon fund raiser each year is used to fund vehicle purchases.

$72,500

**Total Budgeted Restricted Expenses** **$79,857**

# Employee Service Data

# Organization Chart



# NEDSRA Salary Ranges

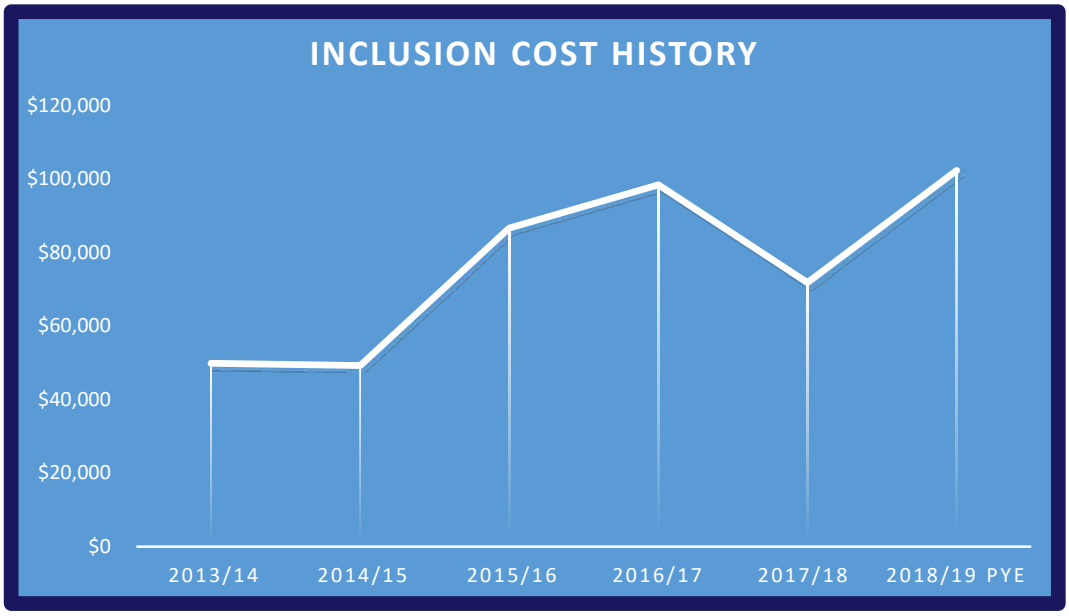
| PROFESSIONAL POSITIONS | 2019 Hiring Ranges Based on 2018 CPI of 1.9% | | |
|---|---|---|---|
| | Hiring Minimum | Hiring Maximum | Position Cap |
| **Administrative Assistant (Registrar, Secretary)** | $ 32,732 | $ 37,888 | $ 55,645 |
| **Recreation Specialist** | $ 36,503 | $ 42,252 | $ 62,055 |
| **Recreation Coordinator** | $ 39,970 | $ 46,265 | $ 67,949 |
| **Recreation Manager** | $ 43,175 | $ 49,975 | $ 73,398 |
| **Executive Assistant to the Director/HR Manager** | $ 44,643 | $ 51,675 | $ 75,893 |
| **Marketing and Communications Manager** | $ 50,037 | $ 57,918 | $ 85,063 |
| **Superintendent of Recreation** | $ 63,461 | $ 73,456 | $ 107,884 |
| **Executive Director** | $ 91,873 | $ 106,343 | $ 156,183 |

**Hiring ranges are adjusted annually. The hiring minimum increase is equal to the prior year CPI and the hiring max is increased by 75% of the prior year CPI. Caps equal hiring minimum plus 70%.**

# Inclusion History

# NEDSRA Member Partner Inclusion History

| Member Partner | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 PYE | % of Total |
|---|---|---|---|---|---|---|---|
| **Addison** | $9,528 | $10,228 | $12,200 | $7,273 | $2,875 | $2,624 | 2.8% |
| **Bensenville** | $6,910 | $7,589 | $8,528 | $24,766 | $11,413 | $5,052 | 5.4% |
| **Butterfield** | $4,591 | $2,675 | $10,249 | $11,556 | $11,183 | $30,017 | 32.3% |
| **Glendale Heights** | $0 | $2,861 | $9,834 | $10,272 | $2,974 | $7,527 | 8.1% |
| **Itasca** | $1,902 | $555 | $597 | $1,299 | $4,399 | $5,828 | 6.3% |
| **Lombard** | $6,026 | $8,693 | $15,098 | $6,040 | $12,764 | $14,752 | 15.9% |
| **Medinah** | $0 | $0 | $0 | $1,948 | $0 | $2,613 | 2.8% |
| **Oakbrook Terrace** | $7,540 | $4,298 | $0 | $2,580 | $198 | $3,183 | 3.4% |
| **Schiller Park** | $3,092 | $4,560 | $9,647 | $13,514 | $9,608 | $13,388 | 14.4% |
| **Villa Park** | $5,998 | $7,563 | $16,933 | $13,437 | $10,972 | $7,460 | 8.0% |
| **Wood Dale** | $4,330 | $271 | $3,606 | $5,817 | $180 | $500 | 0.5% |
| **Total** | **$49,917** | **$49,293** | **$86,692** | **$98,502** | **$66,565** | **$92,944** | **100%** |
| **Inclusion Coordinator - Part-time** | **$0** | **$0** | **$0** | **$0** | $5,323 | $9,453 | |
| **Total Inclusion Cost** | **$49,917** | **$49,293** | **$86,692** | **$98,502** | **$71,889** | **$102,397** | |



# Supplemental Information

# Fund Development Trends

| Golf Classic | | | | |
|---|---|---|---|---|
| **Year** | **Expenses** | **Revenue** | **Net** | **Notes** |
| 2014 | $14,001 | $84,393 | $70,392 | Revenue includes sponsorships, in-kind donations and golfer registrations. |
| 2015 | $15,519 | $91,336 | $75,817 | |
| 2016 | $11,715 | $103,492 | $91,777 | |
| 2017 | $12,304 | $52,333 | $40,029 | |
| 2018 | $10,087 | $72,023 | $61,936 | |

| BBQ Bash | | | | |
|---|---|---|---|---|
| **Year** | **Expenses** | **Revenue** | **Net** | **Notes** |
| 2016 | $1,440 | $7,425 | $5,985 | Revenue includes sponsorships, in-kind donations, attendees and the bags tournament. |
| 2017 | $2,401 | $10,212 | $7,811 | |
| 2018 | $1,145 | $4,929 | $3,784 | |

| Direct Mail | | | | |
|---|---|---|---|---|
| **Year** | **Expenses** | **Revenue** | **Net** | **Notes** |
| 2014 | $2,620 | $1,130 | ($1,490) | |
| 2015 | $2,280 | $1,930 | ($350) | |
| 2016 | $1,340 | $3,555 | $2,215 | |
| 2017 | $1,796 | $1,350 | ($446) | |
| 2018 | Did not run Direct Mail Campaign this year. | | | |

Marketing and Communications Manager hiring range for 2019/2020 is $50,037 to $85,063.

# Vehicle Replacement Schedule

## Van Inventory and Golf Marathon History

| Fiscal Year | Van | Model Year | Current Mileage | Capacity | Purchased Price | Golf Marathon |
|---|---|---|---|---|---|---|
| 2009/2010 | Van Wilder | 2010 | 75,433 | 18-Passenger w/lift CDL | $61,128 | $36,695 |
| 2010/2011 | No purchase | | | | | $34,918 |
| 2011/2012 | Vanna White | 2012 | 52,407 | 14-Passenger w/o lift | $47,636 | $32,673 |
| 2012/2013 | No purchase | | | | | $25,676 |
| 2013/2014 | No purchase | | | | | $27,091 |
| 2014/2015 | Dick Van Dyke | 2015 | 44,995 | 14-Passenger w/lift | $61,400 | $32,002 |
| 2016/2017 | Van Damme | 2017 | 17,455 | 14-Passenger w/lift | $63,789 | $13,574 |
| 2017/2018 | Van Morrison | 2017 | 9,224 | 6-Passenger Mini Van w/o lift | $21,203 | $14,420 |
| 2018/2019 | Van Down By the River | 2018 | 3,499 | 14-Passenger w/ lift | $68,723 | $11,555 |

## Replacement Schedule

| Fiscal Year | Van | Beginning Vehicle Fund Balance | Projected Net Revenue from Golf Marathon | Cost of New Van | Additional Related Expenses | Trade in Value | Projected Ending Vehicle Fund Balance * |
|---|---|---|---|---|---|---|---|
| 2019/2020 | Add 14 Passenger | | | $72,500 | | n/a | $0 |
| 2020/2021 | Van Wilder | | | $75,000 | | $3,000 | |
| 2021/2022 | Vanna White | | | $70,000 | | $2,500 | |
| 2022/2023 | SKIP | | | | | | |
| 2023/2024 | Dick Van Dyke | | | $77,500 | | $3,000 | |

| | |
|---|---|
| **Vehicle Fund Balance FY 2018/2019** | **$43,229** |
| **Golf Marathon Revenue 2019/2020** | **$15,000** |
| **Related Expenses** | **$2,257** |
| **Trade In** | **None** |
| **Vehicle Purchase 2018/2019** | **$72,500** |
| **Beginning Fund Balance 2019/2020** | **$0** |

***The difference of $16,528 is budgeted in Capital Improvements Expense of the Operating Budget.**

# *Northeast DuPage Special Recreation Association*

## PDRMA Property / Casualty Program

## 2019 Member Contributions

| | 2019 | 2018 | Dollar Increase (Decrease) | Percent Increase (Decrease) | Debit/Credit Increase (Decrease) |
|---|---|---|---|---|---|
| **Property** | $16,858.97 | $16,875.83 | ($16.86) | (0.10%) | (76.69) |
| **Liability** | $8,241.44 | $8,220.46 | $20.98 | 0.26% | (8.07) |
| **Workers' Compensation** | $6,567.51 | $6,453.49 | $114.02 | 1.77% | 39.57 |
| **Employment Practices** | $3,887.13 | $3,871.77 | $15.36 | 0.40% | 3.54 |
| **Pollution Liability** | $509.38 | $502.02 | $7.36 | 1.47% | 4.72 |
| **GRAND TOTAL** | $36,064.43 | $35,923.57 | ($8,024.47) | 0.39% | (36.93) |

**Analysis of Exposure Increase (Decrease)**

| | | | | |
|---|---|---|---|---|
| **Operating Expenditures** | $2,194,821.00 | $2,185,820.00 | $9,001.00 | 0.41% |
| **Audited Payrolls** | | | | |
| **Maintenance Payrolls** | $25,268.66 | $18,283.54 | $6,985.12 | 38.20% |
| **Other Payrolls** | $1,157,142.07 | $1,238,045.27 | ($80,903.20) | (6.53%) |

**Total member contribution increase (decrease) roughly correlates with NEDSRA exposure increase (decrease).**

**The other factor is the increase (decrease) in the debit/credit which reflects how your loss experience relates to the pool as a whole.**

# *Expressing Appreciation*

# *To Our Governing Board of Trustees*

***Trustee Jen Hermonson***

***Trustee Phyllis Schmidt***

***Trustee Tim White***

***Trustee Keith Knautz***

***Trustee Maryfran Leno***

***Trustee Paul Friedrichs***

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Putting People First

NEDSRA

Special Recreation Association