Putting People First

NEDSRA

Special Recreation Association

1770 West Centennial Place, Addison, Illinois

Proposed 2018/2019 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

NEDSRA Board of Trustees

Chairman	Paul Friedrichs .....Lombard Park District
Vice Chairman	Bruce Baum .....Medinah Park District
	Geri Estvanik.....Addison Park District
	Joe Vallez .....Bensenville Park District
	Sara June .....Butterfield Park District
	KeithKnautz.....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

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

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Agency Profile

NEDSRA Agency Profile

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 15 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 2018/19 is approximately $2.2 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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Executive Summary
FY 2018/19 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 2018/2019 major initiatives, employee services, tax and non-tax revenue sources and expenditures. The budget is divided into Unrestricted and Restricted sections.

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

Budget Overview

2017/2018
In 2017/2018 the Association received an increase in Partner contributions of $32,171.

NEDSRA received a DCEO grant of $232,180 which has the Association ending 2017/2018 in a positive net position of $139,037.

Significant unanticipated expenses that were addressed in 2017/18 were basement leak repairs, rooftop HVAC unit repair and unemployment.

2018/2019

The 2018/2019 budget has been prepared with the presumption that NEDSRA will receive funding from the State of at least $230,000, based on historical trends. Staff continue to focus on alternative revenues through fundraising efforts. The 2018/2019 budget anticipates a $100,967 (4.5%) growth in revenue over last year, including the state grant.

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.

Budget Highlights

- Inclusion costs include incentives and additional supplies to recruit and retain quality staff.
- Heath Insurance and IMRF rates continue to outpace C.P.I.
- The cost of salaries in the budget is $1,193,554, reflects a fully staffed full-time employee roster, also reflected in the benefits amount of $332,445. This number includes the impact of a 3.0% merit pool.
- Additional revenue and expense line items have been provided in the detail for both fund-development and special events. This will facilitate improved tracking in these areas.
- This budget includes the purchase of recreation software that will deliver better participation statistics and allow on-line program registration.
- The marketing budget includes costs for a website update, subscription to "Survey Monkey" to enable measurable event and program participant feedback, "Big Stock" for graphics licensing and added the "Constant Contact" (previously in Public Relations) subscription.
- Detail pages in the recreation program budget provide breakdowns of revenues and expenses by specific areas.
- Fund development expenses are also presented in detail to provide clear information in evaluating each event.

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

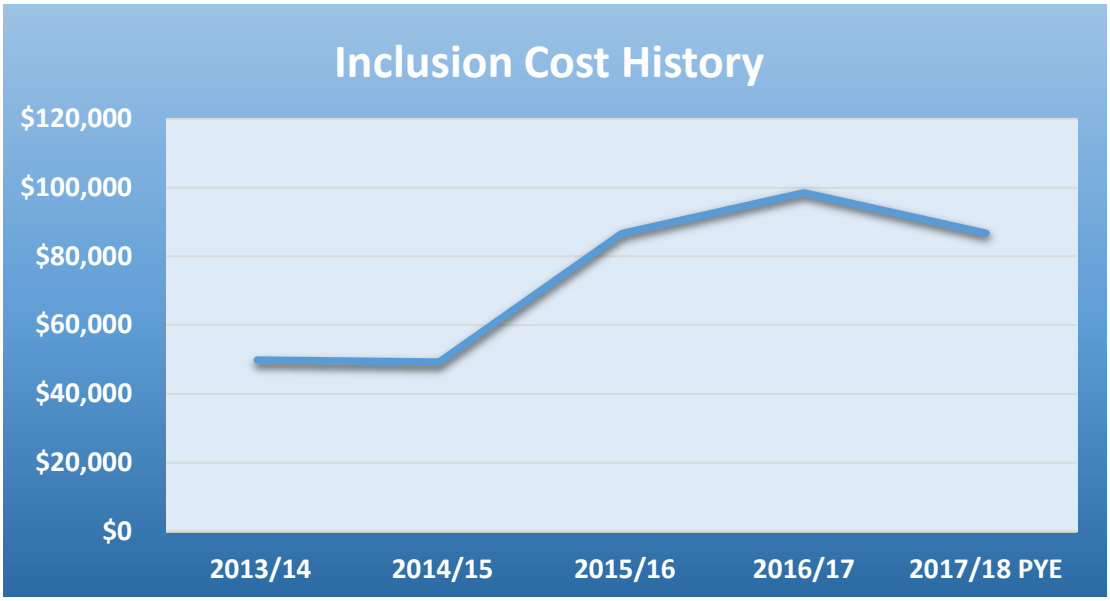
Kristen Chereso
Marketing/Communications Manager

Lara Batten, Accountant
Lauterbach & Amen LLP

Fund Balance

NEDSRA Member Partner Inclusion History

Member Partner	2013/14	2014/15	2015/16	2016/17	2017/18 PYE	% of Total
Addison	$9,528	$10,228	$12,200	$7,273	$5,360	6.2%
Bensenville	$6,910	$7,589	$8,528	$24,766	$17,985	20.7%
Butterfield	$4,591	$2,675	$10,249	$11,556	$13,077	15.1%
Glendale Heights	$0	$2,861	$9,834	$10,272	$5,935	6.8%
Itasca	$1,902	$555	$597	$1,299	$6,244	7.2%
Lombard	$6,026	$8,693	$15,098	$6,040	$15,097	17.4%
Medinah	$0	$0	$0	$1,948	$0	0.0%
Oakbrook Terrace	$7,540	$4,298	$0	$2,580	$500	0.6%
Schiller Park	$3,092	$4,560	$9,647	$13,514	$10,945	12.6%
Villa Park	$5,998	$7,563	$16,933	$13,437	$11,415	13.2%
Wood Dale	$4,330	$271	$3,606	$5,817	$180	0.2%
Total	**$49,917**	**$49,293**	**$86,692**	**$98,502**	**$86,738**	**100%**
Inclusion Coordinator - Part-time					$5,168	
Total Inclusion Cost					**$91,906**	



Fund Balance Projected and Budget

	Projected 4/30/2018			Budget 4/30/2019		
	Unrestricted	**Restricted**	**Total Fund Balance Year End 2018**	**Unrestricted**	**Restricted**	**Total Fund Balance Year End 2019**
Beginning Fund Balance	$862,057	$111,650	$973,707	$1,001,094	$114,240	$1,115,334
Operating Revenue	$2,245,642	$22,923	$2,268,565	$2,346,609	$25,500	$2,372,109
S.O. Booster Club Rev		$7,146	$7,146		$5,500	$5,500
Operating Expenses						
Vehicle Purchase		$21,203	$21,203		$70,786	$70,786
Golf Marathon Expense		$1,630	$1,630		$2,542	$2,542
S.O. Booster Club		$4,646	$4,646		$6,300	$6,300
Operating Expenses	$2,106,605		$2,106,605	$2,242,151		$2,242,151
Capital Improvements				$50,000		$50,000
Ending Fund Balance	**$1,001,094**	**$114,240**	**$1,115,334**	**$1,055,551**	**$65,612**	**$1,121,163**
Gain/Loss	$139,037	$2,590	$141,627	$54,458	($48,628)	$5,830
		Total Gain	**$141,627**		**Total Gain**	**$5,830**

Unrestricted Budget

Operations Unrestricted Budget 2018-2019

		Actuals 2015/16	Actuals 2016/17	Budget 2017/18	Projected Year-End 2017/18	Budget 2018/2019	Anticipated Year-End 2017/18 Compared to 2018/19 Budget: Increase/ Decrease	Anticipated Year-End 2017/18 Compared to 2018/19 Budget: Percentage of Change
REVENUE								
41000	Partner Contributions	$1,525,149	$1,531,915	$1,564,086	$1,564,086	**$1,596,931**	$32,845	2.10%
42000	Fees & Charges	$352,261	$325,600	$304,357	$330,261	**$341,401**	$11,140	3.37%
43000	Fund Development	$234,694	$169,106	$209,428	$111,810	**$101,710**	($10,100)	-9.03%
43200	State/County Grant Revenue	$0	$243,800	$1,000	$232,180	**$230,000**	($2,180)	-0.94%
43250	Grant Revenue	$0	$0	$0	$0	**$6,797**	$6,797	0.00%
43600	Contributions/Donations *	$0	$0	$0	$0	**$42,500**	$42,500	0.00%
43700	Restricted Contributions/Donations *	$0	$0	$0	$0	**$12,500**	$12,500	0.00%
46000	Misc. Income	$148,738	$16,251	$3,725	$5,040	**$12,370**	$7,330	145.44%
46400	Park District Portion Income	$9,443	$1,494	$1,500	$0	**$0**	$0	0.00%
47000	Interest Earned	$1,870	$2,142	$2,400	$2,265	**$2,400**	$135	5.96%
	Revenue Total	**$2,272,155**	**$2,290,308**	**$2,086,496**	**$2,245,642**	**$2,346,609**	**$100,967**	**4.50%**
EXPENSE								
Salaries								
51100	Exempt Admin Salaries	$875,282	$913,616	$860,669	$787,152	**$811,310**	$24,158	3.07%
51200	Part-Time Wages	$342,086	$365,155	$270,264	$270,264	**$285,338**	$15,074	5.58%
51210	Part-Time Wages - Inclusion	$0	$0	$117,000	$91,906	**$96,906**	$5,000	5.44%
51230	Part-Time Wages - HMHB	$0	$0	$0	$0	**$0**	$0	0.00%
	Sub Total	**$1,217,368**	**$1,278,772**	**$1,247,933**	**$1,149,322**	**$1,193,554**	**$44,232**	**3.85%**
Insurance & Pension								
51400	FICA & Medicare	$90,608	$93,686	$74,789	$87,923	**$91,307**	$3,384	3.85%
51500	IMRF	$139,901	$137,565	$149,460	$145,048	**$164,911**	$19,863	13.69%
51600	Health Insurance	$144,642	$148,959	$156,416	$153,000	**$167,534**	$14,534	9.50%
52000	Workers Compensation	$9,614	$8,892	$7,247	$7,247	**$6,454**	($793)	-10.94%
52100	Unemployment Compensation	$0	$3,712	$0	$10,575	**$2,500**	($8,075)	-76.36%
52300	Liability Insurance	$10,983	$12,099	$12,781	$12,781	**$12,595**	($186)	-1.46%
52400	Property Insurance	$17,331	$18,063	$17,020	$17,020	**$16,876**	($144)	-0.85%
	Sub Total	**$413,079**	**$422,975**	**$417,713**	**$433,594**	**$462,176**	**$28,582**	**6.59%**
Administrative Expenses								
53000	Bank Fees	$3,350	$3,461	$3,660	$3,455	**$3,575**	$120	3.47%
53010	Credit Card Merchant Fees	$5,619	$6,896	$8,943	$7,200	**$10,000**	$2,800	38.89%
53100	Postage	$8,409	$7,044	$7,000	$8,331	**$8,581**	$250	3.00%
53300	Meeting Related Expense	$2,996	$2,988	$2,725	$1,800	**$2,500**	$700	38.89%
53400	Office Supplies	$12,962	$8,946	$8,500	$9,006	**$9,506**	$500	5.55%
55200	Subscriptions & Publications	$1,144	$1,067	$1,049	$1,025	**$2,953**	$1,928	188.10%
56000	Continuing Education	$9,416	$12,965	$11,180	$11,650	**$14,486**	$2,836	24.34%
56100	Professional Memberships	$3,991	$4,458	$4,313	$4,575	**$5,046**	$471	10.30%
56200	Statewide Legislative Initiatives	$500	$500	$500	$525	**$550**	$25	4.76%
58500	Maintenance Expenses	$30,796	$14,080	$14,223	$21,650	**$20,748**	($902)	-4.17%
58600	Office & Computer Equipment	$1,871	$3,080	$9,080	$7,527	**$8,950**	$1,423	18.91%
	Sub Total	**$81,054**	**$65,485**	**$71,173**	**$76,744**	**$86,895**	**$10,151**	**13.23%**
Professional Services								
53700	Auditor	$12,500	$11,300	$10,000	$10,100	**$10,400**	$300	2.97%
53800	Legal Services	$5,414	$32,177	$6,900	$3,777	**$4,800**	$1,023	27.08%
53900	Professional Consultants	$16,363	$20,627	$17,040	$19,161	**$31,266**	$12,105	63.18%
54000	Payroll Services - Contractual	$10,369	$9,579	$10,000	$11,000	**$11,500**	$500	4.55%
54100	Business Services - Contractual	$18,667	$20,425	$24,460	$34,792	**$55,703**	$20,910	60.10%
54300	Contractual Services	$45,370	$42,807	$35,350	$36,727	**$21,720**	($15,007)	-40.86%
54330	HMHB Contractual Services	$0	$0	$19,500	$20,055	**$21,942**	$1,887	9.41%
54400	Maintenance/Contractual Agreements	$15,017	$12,974	$13,679	$18,418	**$19,004**	$586	3.18%
55100	Legal Publications	$421	$1,889	$1,310	$2,165	**$2,775**	$610	28.18%
	Sub Total	**$124,121**	**$151,778**	**$138,239**	**$156,195**	**$179,110**	**$22,914**	**14.67%**
Professional Printing								
53210	Professional Printing	$12,309	$17,177	$20,540	$18,500	**$2,638**	($15,862)	-85.74%
53220	Brochure***	$0	$0	$0	$0	**$17,000**	$17,000	0.00%
53240	Rec Program Printing***	$0	$0	$0	$0	**$1,775**	$1,775	0.00%
	Sub Total	**$12,309**	**$17,177**	**$20,540**	**$18,500**	**$21,413**	**$2,913**	**15.75%**
Marketing/Advertising								
55050	Public Relations	$6,085	$1,787	$1,680	$1,680	**$3,260**	$1,580	94.05%
55150	Digital Marketing***	$0	$0	$0	$0	**$3,000**	$3,000	0.00%
55175	Marketing Material***	$0	$0	$0	$0	**$750**	$750	0.00%
55180	Promotional Marketing***	$0	$0	$0	$0	**$1,655**	$1,655	0.00%
	Sub Total	**$6,085**	**$1,787**	**$1,680**	**$1,680**	**$8,665**	**$6,985**	**415.77%**
Program Expenses								
53500	Program Supplies	$77,035	$70,423	$77,335	$81,062	**$83,493**	$2,431	3.00%
53510	Support Staff Supplies	$0	$0	$3,360	$2,500	**$2,550**	$50	2.00%
53520	Inclusion Staff Supplies	$0	$0	$460	$250	**$1,000**	$750	300.00%
53530	HMHB Supplies	$0	$0	$1,400	$1,400	**$2,410**	$1,010	72.14%

Operations Unrestricted Budget 2018-2019

		Actuals 2015/16	Actuals 2016/17	Budget 2017/18	Projected Year-End 2017/18	Budget 2018/2019	Anticipated Year-End 2017/18 Compared to 2018/19 Budget: Increase/ Decrease	Anticipated Year-End 2017/18 Compared to 2018/19 Budget: Percentage of Change
53600	Program Admissions & Facility Space	$58,086	$53,155	$60,690	$63,864	**$65,998**	$2,134	3.34%
53630	HMHB Admissions	$0	$0	$250	$0	**$500**	$500	0.00%
53650	Recreation Equipment	$4,612	$4,598	$7,047	$4,500	**$6,200**	$1,700	37.78%
	Sub Total	**$139,733**	**$128,176**	**$150,542**	**$153,576**	**$162,151**	**$8,575**	**5.58%**
Vehicles								
57100	Vehicle Fuel, Equipment & Tolls	$19,207	$17,032	$18,417	$14,621	**$15,121**	$500	3.42%
57200	Staff Vehicle Reimbursement	$5,228	$4,527	$4,813	$4,836	**$4,981**	$145	3.00%
57300	Vehicle Repair & Parts	$12,512	$11,361	$11,834	$9,167	**$11,260**	$2,093	22.83%
57400	Vehicle Rental	$1,480	$2,349	$400	$1,806	**$1,510**	($296)	-16.39%
	Sub Total	**$38,427**	**$35,269**	**$35,464**	**$30,430**	**$32,872**	**$2,442**	**8.02%**
Utilities								
58100	Telephones & Internet	$14,171	$12,472	$12,000	$12,590	**$12,850**	$260	2.07%
58200	Electricity	$14,886	$14,157	$12,850	$13,175	**$13,775**	$600	4.55%
58300	Natural Gas	$7,829	$6,035	$6,200	$6,160	**$6,200**	$40	0.65%
58400	Water	$1,402	$1,468	$1,514	$1,585	**$1,750**	$165	10.41%
	Sub Total	**$38,288**	**$34,132**	**$32,564**	**$33,510**	**$34,575**	**$1,065**	**3.18%**
Special Projects								
58700	Synergy Expenses	$2,021	$2,054	$31,715	$25,772	**$27,245**	$1,473	5.72%
58850	Restricted Donation Expense	$0	$777	$0	$740	**$0**	($740)	-100.00%
	Sub Total	**$2,021**	**$2,831**	**$31,715**	**$26,512**	**$27,245**	**$733**	**2.76%**
Fund Raising Expenses								
66010	Direct Mail Campaign***	$0	$0	$0	$0	**$600**	$600	0.00%
66030	BBQ Bash Fund Raising***	$0	$0	$0	$0	**$2,688**	$2,688	0.00%
66040	Golf Classic Fund Raising***	$0	$0	$0	$0	**$20,138**	$20,138	0.00%
66050	Additional Fundraising***	$0	$0	$0	$0	**$1,025**	$1,025	0.00%
	Sub Total	**$24,899**	**$21,554**	**$22,841**	**$20,172**	**$24,451**	**$24,451**	**121.21%**
Miscellaneous Expenses								
58910	Risk Management	$2,368	$2,767	$3,177	$2,424	**$5,613**	$3,189	131.56%
58920	Park District Portion Expense	$8,132	$3,633	$3,135	$1,380	**$0**	($1,380)	-100.00%
58930	Director's Administrative Fund	$1,714	$3,482	$2,300	$1,200	**$2,132**	$932	77.67%
58940	Employee Recognition/Relations	$0	$481	$1,350	$1,366	**$1,300**	($66)	-4.83%
67000	Working Cash Payout (Closed Account) **	$53,825	$0	$0	$0	**$0**	$0	0.00%
	Sub Total	**$66,039**	**$10,362**	**$9,962**	**$6,370**	**$9,045**	**$2,675**	**41.99%**
	Expense Total	**$2,163,423**	**$2,170,298**	**$2,180,366**	**$2,106,605**	**$2,242,151**	**$155,718**	**7.39%**
	Revenue Over Expenses	**$108,732**	**$120,010**	**($93,870)**	**$139,037**	**$104,458**	**($54,751)**	
Non-Operating Expenses ($ from Fund Accounts)								
62000	Capital Improvements	$15,773	$0	$0	$0	**$50,000**	$50,000	0.00%
	Total Capital and Operations Support Expense	**$15,773**	**$0**	**$0**	**$0**	**$50,000**	**$50,000**	
Total Net Income/(Loss)		**$92,959**	**$120,010**	**($93,870)**	**$139,037**	**$54,458**	**($104,751)**	

* Included in Fund Development Total prior years.

** Closed accounts due to consolidation of multiple fund accounts.

*** New accounts created for 2018/19

Unrestricted Revenue Descriptions and Calculations

Revenue — General Operating Funds

41000
Partner Contributions
$1,596,931

Approved Member Partner Contributions for 2018/19. Further details regarding member partner contributions can be found in the NEDSRA Articles of Agreement.

	2015/2016	2016/2017	2017/2018	2018/2019
Addison	$266,502	$268,368	$274,003	$279,757
Bensenville	174,625	174,625	178,293	182,036
Butterfield	59,178	59,592	60,844	62,121
Glendale Heights	164,985	164,985	168,450	171,987
Itasca	85,000	85,595	87,392	89,228
Lombard	282,065	284,039	290,004	296,094
Medinah	80,749	81,315	83,022	84,765
Oakbrook Terrace	64,000	64,448	65,801	67,183
Schiller Park	86,036	86,036	87,843	89,687
Villa Park	132,914	132,914	135,705	138,555
Wood Dale	129,095	129,999	132,729	135,516
Total Member Partner Contributions	$1,525,150	$1,531,916	$1,564,086	$1,596,931

42000
Fees and Charges
$341,401

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	$5,090	
42200	AID	61,902	
42300	APD/YAR	29,559	
42400	Youth & Sensory	27,823	
42500	TREC/School/CA	96,795	
42600	Special Olympics	33,192	
42700	Camp	53,040	
42800	Trips	34,000	
			$341,401

43000
Fund Development
$101,710

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	$4,650		
43314	Registration	1,617		
43316	Donations	250		
43317	Food & Beverage	144		
43318	Raffles/Contests	1,061		
			$7,722	
43400	Golf Classic			
43412	Sponsorship	$44,600		
43414	Registration	35,428		
43416	Donations	1,500		
43417	Food & Beverage	0		
43418	Raffles/Contests	9,160		
			$90,688	
43500	Additional Fundraising			
43512	Sponsorship	$200		
43514	Registration	2,000		
43516	Donations	0		
43517	Food & Beverage	0		
43518	Raffles/Contests	0		
			$2,200	
44100	Direct Mail Campaign	$1,100		
			$1,100	
				$101,710

43200
State/County Grant Revenue
$230,000

Revenue generated from the fulfillment of state/county grants. $230,000

43250
Grant Revenue
$6,797

Revenue generated from Miscellaneous grants $6,797

Unrestricted Revenue Descriptions and Calculations

43600
Contributions/Donations
$42,500

Funds generated through contributions and donations that are not restricted.

43610	Corporate	$12,000	
43620	Foundation	13,000	
43630	Individual	7,000	
43640	Knights of Columbus	10,000	
43650	Service Clubs	500	
			$42,500

43700
Restricted Contributions/Donations
$12,500

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	$0	
43720	Foundation - Restricted	3,000	
43730	Individual - Restricted	500	
43740	Knights of Columbus - Restricted	1,000	
43750	Service Clubs - Restricted	8,000	
			$12,500

46000
Misc. Income
$12,370

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, sale of equipment or vehicles.

$4,000 sale of van, PDRMA $1,500, P card $800, Other.

46000	Misc Income	$3,800	
46100	Sale Proceeds of Fixed Assets	6,500	
46600	Rentals	2,070	
			$12,370

46400
Park District Portion
Income
$0

Portion of shared expenses invoiced to Addison Park District.

$0

47000
Interest Earned
$2,400

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. $2,400

TOTAL ANTICIPATED REVENUE **$2,346,609**

Unrestricted Expense Details and Calculations

Salaries

51100 Exempt Admin Salaries — $811,310

Salaries for all exempt full-time positions with a 2.5% raise pool.

$811,310

51200 Part-time Wages — $285,338

Projected hourly wages for all seasonal and part-time staff to provide recreation services in all categories and other administrative and maintenance functions.

$ 285,338

51210 Part-time Wages-Inclusion — $96,906

Projected wages for inclusion aids at Member Partner districts.

$96,906

51230 Part-time Wages - HMHB — $0

Projected wages for Healthy Minds Healthy Bodies.

$0

Insurance & Pension

51400 FICA & Medicare — $91,307

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

Full-time staff	$62,065
Part-time staff	$21,828
Part-time staff - Inclusion	$7,413
	$91,307

51500 IMRF — $164,911

Total of all eligible employees participating in IMRF at the rate of 19.1% for 8 months and an estimated 21.5% for 4 months.

$164,911

51600 Health Insurance — $167,534

Costs for health coverage for all eligible personnel. Also reflects opt-outs and flex spending fees. Includes a 5% projected rate increase for 2019 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%

$167,534

52000 Workers' Compensation — $6,454

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

$6,454

52100 Unemployment Compensation — $2,500

Costs incurred from Unemployment claims.

$2,500

52300 Liability Insurance — $12,595

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).

$12,595

52400 Property Insurance — $16,876

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

$16,876

Unrestricted Expense Details and Calculations

Operating Expenses

53000 Bank Fees — $3,575

Fees and charges incurred to maintain accounts at MB Financial Bank. The accounts included are: Operating, Payroll, Merchant, AFLAC, Foundation and Money Market.

$3,575

53010 Credit Card Merchant Fees — $10,000

Fees and charges for Merchant Bank fees for MasterCard, VISA credit cards and on-line processing fees.

$10,000

53100 Postage — $8,581

Postage necessary for general mailings, shipping and delivery, and brochure.

$8,581

53200 Professional Printing — $21,413

Printing costs associated with four seasonal program brochures, one Annual Service Report, agency trifolds, business cards, programs, and various in-house projects.

53210	Professional Printing	$2,638
53220	Brochure	$17,000
53240	Rec Program Printing	$1,775

$21,413

53300 Meeting Related Expenses — $2,500

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:

Mtg - Legislative Advocacy Division Supplies
Mtg - Community Lunch - Dir./Admin
Mtg - Misc. meetings at NEDSRA
Rec staff, member district liaison and professional affiliates meetings
Outreach registration
Support Staff Orientations
Hispanic Parent Group
Parent Education Sessions
Summer Inclusion/Camp Meetings
Member Partner Holiday Party

$2,500

53400 Office Supplies — $9,506

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.

$9,506

53500 Program Supplies — $83,493

Funds for consumable items for successful implementation of all programs and services

53501	Rec. Special Events	$26,398
53502	AID	$23,270
53503	APD/YAR	$3,101
53504	Youth & Sensory	$4,016
53505	TREC/School/CA	$15,348
53506	Special Olympics	$3,600
53507	Camp	$4,540
53508	Trips	$3,220

$83,493

53510 Support Staff Supplies — $2,550

Expenses provided to part-time staff for apparel, incentives and orientations

$2,550

53520 Inclusion Staff Supplies — $1,000

Expenses provided to inclusion staff for apparel or special gear needed to implement programs.

$1,000

53530 HMHB Supplies — $2,410

Supplies used to implement HMHB programs.

$2,410

Unrestricted Expense Details and Calculations

53600
Program Admissions & Facility Space
$65,998

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	$9,625	
53603	APD/YAR	$6,092	
53604	Youth & Sensory	$5,076	
53605	TREC/School/CA	$12,718	
53606	Special Olympics	$6,100	
53607	Camp	$4,412	
53608	Trips	$21,000	
			$65,998

53630
HMHB Admissions
$500

Admissions for participants during HMHB programs — $500

53650
Recreation Equipment
$6,200

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
Sports Equipment
Sensory Room
General Program Equipment — $6,200

53700
Auditor
$10,400

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. — $10,400

53800
Legal Services
$4,800

Funds monthly and project-based legal counsel and research.

$400	12 months		$4,800

53900
Professional Consultants
$31,266

Computer support staff on contractual basis. Fund Development, registration system, Office Suite, network, database management, systems upgrade & pension plan consultants.
Consultants at the following rates:

IT/Computer Support-includes email hosting and data back up	$1,068	12 Months	$12,816	
Website/updates (Hosting is NC)			13,000	
Raisers Edge Annual Support - Blackbaud (50% with 50% in #54400 Maintenance Agreements)			4,500	
RMS Support ($95/hr for support-10 hrs)			950	
				$31,266

54000
Payroll Services - Contractual
$11,500

Contracted payroll company for processing bi-weekly payroll, payroll taxes, 940 filing and W-2 processing. — $11,500

54100
Business Services - Contractual
$55,703

Accounting services; contractual with outside consultants.

5/1/17-10/31/18	$27,500		
11/1/18-4/30/19	$28,188		
Illinois Charitable Trust (tax return)	$15		
			$55,703

Unrestricted Expense Details and Calculations

54300
Contractual
Services
$21,720

Funds for the purpose of utilizing contractual staff for recreation and support services.

54300	Admin/General	$4,300	
54301	Rec. Special Events	950	
54302	AID	2,945	
54303	APD/YAR	0	
54304	Youth & Sensory	875	
54305	TREC/School/CA	11,150	
54306	Special Olympics	1,500	
54307	Camp	0	
54308	Trips	0	
			$21,720

54330
HMHB Contractual
Services
$21,942

Program coordinator plus trainers.

$21,942

54400
Office Equipment
Contractual Agreements

$19,004

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	$750.00	X	12	months		$9,000
Sentry Security Alarm monitoring	96.00	X	4	quarters		384
& service calls	100.00	X	4	occurrences	(estimated)	400
Pitney Bowes postage meter			4 quarters	480		1,920
Raisers Edge Annual Support - Blackbaud (50% with 50% in #53900 Professional Consultants)						4,500
Annual maintenance contract for telephone and voice mail system						1,500
Misc. phone repairs						500
Miscellaneous service calls and parts						800
						$19,004

55000
Marketing/Advertising
$8,665

Costs to present the agency to our consumers, donors and the general public.

55050	Printed Marketing	$3,260	
55150	Digital Marketing	3,000	
55175	Marketing Material	750	
55180	Promotional Marketing	1,655	
			$8,665

55100
Legal Publications
$2,775

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 = $2260 Secretary of State - Annual Report File Fee - $10 $2,775

55200
Subscriptions &
Publications
$2,953

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. $2,953

56000
Continuing Education/
Professional
Conferences
$14,486

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."

IPRA, NRPA and trainings such as Leadership Academy, TR Summit, Provessional Development School, etc. $14,486

Unrestricted Expense Details and Calculations

56100 Professional Memberships $5,046	Funds for memberships and involvement in professional organizations (Individual and Agency); such as: NRPA IPRA IAPD Legislative Advocacy Division of ITRS Illinois and American Art Therapy Associations NCTRC/CPRP West Suburban Philanthropy Professional HR Manager And others	$5,046
56200 Statewide Legislative Initiatives $550	Marketing and networking through advertising, special government events, printed materials; as well as lobbyist assistance and general advocacy efforts.	$550
57100 Vehicle Fuel Costs, Equipment, Tolls $15,121	Projected expenses to cover gas, oil, parking and tolls for Association vehicles.	$15,121
57200 Vehicle Reimbursement Staff Cars & Car Tolls $4,981	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.	$4,981
57300 Vehicle Repairs & Parts Replacement $11,260	Funds for the repair of the association's vehicles. This includes the cost of labor to make repairs and service on a preventative maintenance schedule, including adjustment to lift apparatus.	$11,260
57400 Vehicle Rental $1,510	Bus rentals for programs or to temporarily replace a disabled fleet vehicle.	$1,510
58100 Telephone & Internet $12,850	Costs for telephone services used in the implementation of administration and services. Includes basic use for Centennial Place, cell phones, replacement parts, chargers, batteries, phones & internet fees.	$12,850
58200 Electricity $13,775	Projected Electric expenses based off prior 18-month actuals and historical average increase/decrease.	$13,775
58300 Natural Gas $6,200	Projected Natural Gas expenses based off prior 18-month actuals and historical average increase/decrease.	$6,200
58400 Water $1,750	Billed from Village of Addison. Based on 2017 projected year-end and a 10% increase based on average increase rate over the past three years.	$1,750
58500 Facility Maintenance Expenses $20,748	Costs to cover all building cleaning supplies, paper products, floor treatment and regular care, chemicals, trash removal, building service contracts, repair and labor, etc.	$20,748
58600 Office & Computer Equipment $8,950	These funds will be utilized for the replacement of existing equipment and the purchase of minor new furniture, floor protectors, computer equipment, computer monitor replacement and operational enhancements.	$8,950
58700 Synergy Expense $27,245	Expenses for Synergy Adapted Athletics.	$27,245

Unrestricted Expense Details and Calculations

58910
Loss Prevention
$5,613

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 — $5,613

58920
Park District Portion Expense
$0

Portion of shared expenses paid to Addison Park District. — $0

58930
Director's Administrative Fund
$2,132

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. — $2,132

58940
Employee Recognition/Relations
$1,300

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 account was referred to as Contingency in prior periods. It has been revised to include expenses that were previously placed in other accounts. This is a transparent representation of the expenses.

Staff Recognition/Longevity	$500
Annual holiday party	500
Socials/celebrations (birthday, marriage, etc.)	300
	$1,300

60000
Fund Raising Expenses
$24,451

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	$0	
66036	Printing	600	
			$600

66030	BBQ Bash Fund Raising Expense		
66031	Catering	$825	
66033	Contractual	725	
66035	Postage	138	
66036	Printing	150	
66037	Staff	300	
66039	Supplies &	550	
			$2,688

66040	Golf Classic Fund Raising Expenses		
66041	Catering	$5,000	
66043	Contractual	1,200	
66045	Postage	138	
66046	Printing	3,550	
66047	Staff	300	
66049	Supplies &	9,950	
			$20,138

66050	Additional Fundraising Expense		
66051	Catering	$0	
66053	Contractual	0	
66055	Postage	0	
66056	Printing	575	
66057	Staff	0	
66059	Supplies &	450	
			$1,025

62000
Capital Improvements
$50,000

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

Registration Program Software	$50,000	
Recreation Equipment	0	
Roof Repair	0	
Community Survey	0	
HVAC	0	
		$50,000

Unrestricted Expense Details and Calculations

66000 ADA Partner Reimbursements $0	Money paid back to member partners for reimbursement on ADA projects in their respective districts.	$0
67000 Working Cash Payout $0	This account as been consolidated into the #23650 - General Fund Balance	$0
67100 Fee Assistance/ Scholarship Payout $0	Cost incurred to assist with program fees for participants meeting the income requirement.	$0
	Total Expenses	**$ 2,292,151**

Restricted Budget

Restricted Budget 2018-2019

RESTRICTED		Actuals 2015/16	Actuals 2016/17	Budget 2017/18	Projected Year-End 2017/18	Budget 2018/2019	Projected Year-End 2017/18 Compared to 2018/19 Budget Increase/ Decrease
REVENUE							
44000	Golf Marathon Revenue	$31,232	$15,270	$25,000	$15,777	**$20,000**	$4,223
44230	Booster Club Supporting S.O. Sports	$4,223	$3,472	$3,500	$7,146	**$5,500**	($1,646)
	Revenue Sub-Total	**$35,455**	**$18,742**	**$28,500**	**$22,923**	**$25,500**	**$2,577**
EXPENSE							
66060	Fund Raising Expenses - Golf Marathon	$24,899	$2,069	$3,670	$1,630	**$2,542**	$912
	(Golf Marathon Exp not itemized in prior years)						
61300	S.O. Boosters Expense	$2,058	$3,407	$2,000	$4,646	**$6,300**	$1,654
65000	Vehicle Replacement Expense	$0	$63,789	$25,000	$21,203	**$70,786**	$49,583
	Expense Sub-Total	**$26,957**	**$69,265**	**$30,670**	**$27,479**	**$79,628**	**$52,149**
Restricted Total Net Income/(Loss)		**$8,498**	**($50,523)**	**($2,170)**	**($4,556)**	**($54,128)**	**($49,572)**

Restricted Revenue & Expense Detail and Calculations

Revenue

44000
Golf Marathon Revenue - Vehicle Replacement
$20,000

Revenue raised from event specifically for purchase of NEDSRA vehicles.

44012	Sponsorship	$20,000	
44014	Registration	$0	
44016	Donations	$0	
44018	Raffles/Contests	$0	
			$20,000

44230
Booster Club Supporting S.O. Sports
$5,500

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

$5,500

Total Budgeted Restricted Revenue **$25,500**

Expense

66060
Golf Marathon Fund Raising Expense
$2,542

Costs incurred to facilitate the Golf Marathon event

66061	Catering	$550	
66063	Contractual	$0	
66065	Postage	$92	
66066	Printing	$200	
66067	Staff	$300	
66069	Supplies & Facility	$1,400	
			$2,542

61300
S.O. Boosters Expense
$6,300

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.

$6,300

65000
Vehicle Replacement Expense
$70,786

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

$70,786

Total Budgeted Restricted Expenses **$79,628**

Employee Service Data

NEDSRA Salary Schedule

PROFESSIONAL POSITIONS	2018 Hiring Ranges Based on 2017 CPI of 2.1%		
	Hiring Minimum	Hiring Maximum	Position Cap
Administrative Assistant (Registrar, Secretary)	$ 32,059	$ 37,109	$ 54,501
Recreation Specialist	$ 35,752	$ 41,383	$ 60,779
Recreation Coordinator	$ 39,148	$ 45,314	$ 66,552
Recreation Manager	$ 45,287	$ 52,420	$ 76,989
Executive Assistant to the Director/HR Manager	$ 43,725	$ 50,612	$ 74,333
Marketing and Communications Manager	$ 49,008	$ 56,727	$ 83,314
Superintendent of Recreation	$ 62,156	$ 71,946	$ 105,666
Executive Director	$ 89,983	$ 104,155	$ 152,971

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%.

Supplemental Information

Northeast DuPage Special Recreation Association

PDRMA Property / Casualty Program

2018 Member Contributions

	2018	2017	Dollar Increase (Decrease)	Percent Increase (Decrease)	Debit/Credit Increase (Decrease)
Property	$16,875.83	$17,020.18	($144.35)	-0.85%	$26.47
Liability	$8,220.46	$8,354.06	($133.60)	-1.60%	$7.62
Workers' Compensation	$6,453.49	$7,246.99	($793.50)	-10.95%	$54.91
Employment Practices	$3,871.77	$3,919.76	($47.99)	-1.22%	($11.07)
Pollution Liability	$502.02	$507.08	($5.06)	-1.00%	$2.33
GRAND TOTAL	$35,923.57	$37,048.07	($1,124.50)	-3.04%	$80.26

Analysis of Exposure Increase (Decrease)

Operating Expenditures	$2,185,820.00	$2,218,536.00	($32,716.00)	-1.47%
Audited Payrolls				
Maintenance Payrolls	$18,283.54	$19,272.41	($988.87)	-5.13%
Other Payrolls	$1,238,045.27	$1,222,056.86	$15,988.41	1.31%

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

Geri Estvanik

Joe Vallez

Sara June

Keith Knautz

Maryfran Leno

Paul Friedrichs

Bruce Baum

Cathy Fallon

John Bealer

Greg Gola

Matt Ellmann

Putting People First

NEDSRA

Special Recreation Association