

Date: November 19, 2020

To: Bret Fahnstrom, Finance Committee Chair

From: Tracey Crawford, Executive Director

Re: Revised Amended COVID FY2020 Budget and Proposed FY2021 Budget

Based on the discussion at the November Board Meeting regarding revisions to the Amended COVID FY2020 Budget and the Proposed FY 2021 Budget, I have attached a memo detailing the following:

- Due to the State Program regulations and the inconsistency of in-person programming during COVID, NWSRA and Clearbrook are equally assuming expenses that would normally be paid from the Collaborative Adult Day Program Budget. Although programming will continue without interruption, it will be hosted virtually at a lower reimbursement rate from the State of Illinois. Therefore, we reduced the income normally reimbursed by Clearbrook in the Amended COVID PYE 2020 line item for the months of November and December reflecting the expenses for Collaborative Coordinators and rental costs for 5 programming spaces.
- Inclusion of Expenses originally cut from the FY2020 Capital plan, are reflected in the Amended PYE 2020 line item for Capital Expenditures. These include the ADA Transition Plan, rent for 5 programming spaces, Wheeling Sensory Room, Security Camera Project and Condo expenses including roof replacement, fire box, HVA and electrical/plumbing.
- Due to the State Program regulations and the inconsistency of in-person programming during COVID, NWSRA and Clearbrook are equally assuming expenses that would normally be paid from the Collaborative Adult Day Program Budget. Although programming will continue without interruption, it will be hosted virtually at a lower reimbursement rate from the State of Illinois. Therefore, we reduced the income normally reimbursed by Clearbrook in the Proposed FY 2021 line item for the months of January through June reflecting the expense for Collaborative Coordinators and rental costs for 5 programming spaces.
- Inclusion of Expenses to the Proposed FY 2021 line item (Full Time Staff Salaries) for a 3% merit pool to be held until the staff and the Board feel it is appropriate to award Merit Increases.
- After reviewing the NWSRA Fund Balance Policy staff recognized that the policy already reflects a floor of 25% and a ceiling of 50% and the Capital Reserve Fund balance should maintain a balance in an amount equal to a 3 year rolling average of the total budgeted capital expenditures.

Currently the Fund Balances are as follows: Operating Fund balance is at 32% and the General Reserve Fund balance is at 30% and Capital Reserve Fund is \$474,353.40.

Staff recommends the following scenarios when addressing the fund balances:

Scenario 1:

- NWSRA would allocate \$296,264.77 to the Operating Fund reflecting 38% of Proposed FY2021 budgeted expenses.
- NWSRA would allocate \$296,264.77 to the General Reserve Fund reflecting 36% of Proposed FY2021 budgeted expenses.
- NWSRA would allocate \$23,777.74 to the Capital Reserve Fund reflecting the 3 year rolling average of \$498,131.14.

If this scenario is agreed upon, I look forward to the Finance Committee providing direction to Board Members on how the reimbursement of the remaining \$616,307.28 will remain dedicated to one of the following purposes of the Joint Agreement per the NWSRA Board and Administrative Policy Manual Section 5.0 - MEMBER DISTRICT LEVY AND ANNUAL ASSESSMENTS (see attached):

- The funding of special recreation programs, services, facilities and transportation
 - Member District Annual Assessment (MDAA)
 - Utilization of Park District facilities by NWSRA
- Funding inclusion of people with disabilities into Park District programs
- ADA Accessibility Projects (Should this be projects allocated to FY2020 per Board discussion of NWSRA not utilizing the funds in FY2020 during this very unique fiscal year?)

Scenario 2:

- NWSRA would allocate \$604,418.41 to the Operating Fund reflecting 44% of Proposed FY2021 budgeted expenses.
- NWSRA would allocate \$604,418.41 to the General Reserve Fund reflecting 42% of Proposed FY2021 budgeted expenses.
- NWSRA would allocate \$23,777.74 to the Capital Reserve Fund reflecting the 3 year rolling average of \$498,131.14.

Based on the suggestion of Board Members, NWSRA's goal is to get to a 50% of Operating Expenses for the next Fiscal Year and have the 3 year rolling average of capital expenses in the Capital Reserve Fund. (see attached Fund Balance Policy).

Recommendation to the Board is>>>>>

Date: November 19, 2020
 To: Bret Fahnstrom, Finance Committee Chair
 From: Tracey Crawford, Executive Director
 Re: Revisions of the Amended COVID FY 2020 Budget and the Proposed FY 2021 Budget

Based on the Board Member feedback from the November 18, 2020 Board Meeting, the following are the detailed revisions staff have made:

Amended PYE 2020 Line Item Revisions

Income Reductions

Line Item #	Description	Revision Made	Amount of Income Reduction
340000	Non-Program Revenue	Removal of salary reimbursement by Clearbrook for months of November and December. To address the COVID-19 pandemic, NWSRA has agreed to assume the cost of 5 Collaborative Coordinators and rent for all 5 programming spaces during these months.	\$42,052.00

Expense Increases

Line Item #	Description	Revision Made	Amount of Expense Increase
460000	Capital Plan	ADA Transition Plan reflected as a 2020 expense	\$42,768.00
460000	Capital Plan	Rent for all 5 programming spaces reflected as a 2020 expense	\$138,000.00
460000	Capital Plan	Wheeling Sensory Room reflected as a 2020 expense	\$70,000.00
460000	Capital Plan	Security Camera Project reflected as a 2020 expense	\$14,441.50
460000	Capital Plan	Condo expenses, including roof replacement, fire box, HVAC and electrical/plumbing reflected as a 2020 expense	\$166,000.00
		Total Expense Increase:	\$431,209.50

*Moving forward, salary merit increases are scheduled to be processed in the month of January, unless merit increases need to freeze due to unforeseen circumstances.

Proposed FY 2021 Line Item Revisions

Income Reductions

Line Item #	Description	Revision Made	Amount of Income Reduction
340000	Non-Program Revenue	Removal of salary reimbursement by Clearbrook for months of January through June. To address the COVID-19 pandemic, NWSRA has agreed to assume the cost of 5 Collaborative Coordinators and rent for all 5 programming spaces during these months.	\$156,150.00

Expense Increases

Line Item #	Description	Revision Made	Amount of Expense Increase
424100	Full-Time Salaries	3% merit pool added for 2021. Amount will be held until deemed appropriate by the Board in response to COVID-19	\$54,772.90
460000	Capital Plan	Startup costs for NWSRA programming space at Hoffman Estates reflected as a 2021 expense	\$250,000.00
		Total Expense Increase:	\$304,772.90

NWSRA Fund Balance Scenarios

Attached for your review is the NWSRA Fund Balance Policy. The policy includes the following statement:

Ceiling Statement

The Operating Funds will have a minimum level of 25% of annual budgeted expenditures. If the Operating Funds exceed 50% of annual budgeted expenditures, the Finance Committee will review the funds and propose a recommendation to the Board of Trustees.

Current Fund Balances		
Fund Balance	Balance Amount	% of FY 2021 Budgeted Expenditures
Operating Fund	\$1,594,081.88	32%
General Reserve Fund	\$1,505,537.48	30%
Capital Reserve Fund	\$474,353.40	Needs to achieve 3 Year Rolling Average of Expenses

Upon review of the current Fund Balances and guidance set forth within the NWSRA Fund Balance Policy, two scenarios are proposed on the attached pages.

Scenario 1:

NWSRA would allocate \$616,307.28 toward the purpose of funding the Operating Fund, the General Reserve Fund and the Capital Reserve Fund, resulting in the following balances:

Fund Balance	Amount of Fund Addition	New Fund Balance	% of FY 2021 Budgeted Expenditures
Operating Fund	\$296,264.77	\$1,902,303.65	38%
General Reserve Fund	\$296,264.77	\$1,813,759.25	36%
Capital Reserve Fund	\$23,777.74	\$498,131.14	Achieving 3 Year Rolling Average of Capital Expenses

Net Income reimbursed to Member Park Districts

NWSRA would allocate the remaining \$616,307.28 toward the purpose of reimbursing Member Park Districts. Following are the reimbursements to be provided within this scenario based on Member Park District contribution percentages:

Park District	Percentage	Amount
Arlington Heights	13.2%	81,352.56
Bartlett	5.8%	35,745.82
Buffalo Grove	7.7%	47,455.66
Elk Grove	7.3%	44,990.43
Hanover Park	3.5%	21,570.75
Hoffman Estates	7.1%	43,757.82
Inverness	1.0%	6,163.07
Mt. Prospect	8.1%	49,920.89
Palatine	11.2%	69,026.42
Prospect Heights	1.9%	11,709.84
River Trails	2.4%	14,791.37
Rolling Meadows	3.1%	19,105.53
Salt Creek	0.9%	5,546.77
Schaumburg	15.5%	95,527.63
South Barrington	1.9%	11,709.84
Streamwood	4.1%	25,268.60
Wheeling	5.3%	32,664.29

Scenario 2:

NWSRA would allocate the \$1,232,614.56 to the Operating Fund, the General Reserve Fund and the Capital Reserve Fund:

Fund Balance	Amount of Fund Addition	New Fund Balance	% of FY 2021 Budgeted Expenditures
Operating Fund	\$604,418.41	\$1,822,460.52	44%
General Reserve Fund	\$604,418.41	\$2,510,045.90	42%
Capital Reserve Fund	\$23,377.74	\$498,131.14	Achieving 3 Year Rolling Average of Capital Expenses

NWSRA Proposed Budget Worksheet FY 2020

Line Item #	Description	Approved FY 2020	Amended PYE 2020	Amended PYE 2020 - FY 2020	Proposed FY 2021	Proposed FY 2021 - Amended FY 2020	% Change Amended FY 2020 - Proposed FY 2021
Income							
310000	Member District Assessments	4,320,307.35	4,320,307.36	0.01	4,320,307.35	-\$0.01	0.0%
320000	Program Fees	679,280.02	201,093.83	-478,186.19	252,434.25	\$51,340.42	-189.4%
321000	Transportation - Door to Door	5,275.00	292.25	-4,982.75	1,227.80	\$935.55	17.7%
321100	Transportation - Pick up Points	27,533.75	1,886.75	-25,647.00	10,793.00	\$8,906.25	32.3%
340000	Non-Program Revenue	348,502.00	221,954.29	-126,547.71	158,458.20	-\$63,496.09	-18.2%
350000	SLSF Grant Contributions	287,500.00	202,178.32	-85,321.68	260,000.00	\$57,821.68	20.1%
360000	Sale of Fixed Assets	1,250.00	0.00	-1,250.00	500.00	\$500.00	40.0%
370000	Interest	105,659.84	61,186.32	-44,473.52	12,175.11	-\$49,011.21	-46.4%
380000	Revenue SLSF	200.00	141.00	-59.00	150.00	\$9.00	4.5%
385000	Transfer of Reserve	500,000.00	500,000.00	0.00	269,612.46	-\$230,387.54	-46.1%
	Total Income	6,275,507.96	5,509,040.12	-766,467.84	5,285,658.17	-\$223,381.95	-3.6%
Operating Expenses-Administration							
421000	Professional Fees	18,190.15	15,480.43	-2,709.72	12,355.00	-\$3,125.43	-17.2%
421100	Office Supplies	5,359.80	5,507.11	147.31	3,790.00	-\$1,717.11	-32.0%
421150	Credit Card & Bank Fees	14,450.00	0.00	-14,450.00	11,772.00	\$11,772.00	81.5%
421200	Postage	4,700.00	4,708.35	8.35	7,100.00	\$2,391.65	50.9%
421300	Telephone/Fax	20,049.00	18,941.97	-1,107.03	21,257.00	\$2,315.03	11.5%
421400	Conference/Education	54,511.00	24,209.02	-30,301.98	30,914.00	\$6,704.98	12.3%
421500	Memberships	29,308.00	20,934.78	-8,373.22	21,743.00	\$808.22	2.8%
421600	Health Insurance	424,140.38	360,388.20	-63,752.18	427,964.61	\$67,576.41	15.9%
421700	Maintenance/Utilities	49,235.21	49,067.83	-167.38	46,397.71	-\$2,670.12	-5.4%
421800	Rent	125,096.00	109,202.75	-15,893.25	120,186.00	\$10,983.25	8.8%
421900	Computer	122,040.70	132,278.41	10,237.71	162,544.63	\$30,266.22	24.8%
	Subtotal Administration Expenses	867,080.24	740,718.85	-126,361.39	866,023.95	\$125,305.10	14.5%
Program							
422100	Rental Municipal	43,079.02	10,972.00	-32,107.02	30,674.00	\$19,702.00	45.7%
422200	Rental Commercial	179,195.00	37,596.78	-141,598.22	34,271.68	-\$3,325.10	-1.9%
422300	Program Development	28,882.00	16,852.11	-12,029.89	9,672.50	-\$7,179.61	-24.9%
422400	Program Supplies	67,016.25	86,305.26	19,289.01	69,810.29	-\$16,494.97	-24.6%
422500	Commercial Transportation	134,143.50	0.00	-134,143.50	0.00	\$0.00	0.0%
422600	Mileage	23,000.00	5,905.49	-17,094.51	8,000.00	\$2,094.51	9.1%
422700	Transportation Maintenance	83,900.00	93,315.24	9,415.24	62,154.08	-\$31,161.16	-37.1%
422800	Gas/Tolls	73,000.00	14,015.39	-58,984.61	42,711.00	\$28,695.61	39.3%
422900	Printing	60,759.60	44,919.00	-15,840.60	15,150.00	-\$29,769.00	-49.0%
423100	Public Awareness/Subscriptions/Ads	17,903.72	9,895.42	-8,008.30	16,943.40	\$7,047.98	39.4%
	Subtotal Program Expenses	710,879.09	319,776.69	-391,102.40	289,386.95	-\$30,389.74	-4.3%
Salary							
424100	Full-Time Salaries	2,014,708.53	1,649,683.68	-365,024.85	2,141,784.79	\$492,101.11	24.4%
424200	Part-Time Salaries	660,199.28	80,406.16	-579,793.12	293,430.97	\$213,024.81	32.3%
424300	Payroll Processing	28,449.97	23,577.70	-4,872.27	12,850.00	-\$10,727.70	-37.7%
424400	Independent Contractors	0.00	0.00	0.00	45,012.40	\$45,012.40	100.0%
424500	Car Allowance	7,800.00	7,800.00	0.00	7,800.00	\$0.00	0.0%
	Subtotal Salary Expenses	2,711,157.78	1,761,467.54	-949,690.24	2,500,878.16	\$739,410.62	27.3%
Liability/Audit/IMRF							
441000	Liability	85,389.30	83,068.50	-2,320.80	124,807.26	\$41,738.76	48.9%
442000	Audit	8,825.00	7,225.00	-1,600.00	6,625.00	-\$600.00	-6.8%
442100	FICA	254,229.12	134,016.87	-120,212.25	215,421.88	\$81,405.01	32.0%
442200	IMRF	266,583.16	187,802.10	-78,781.06	257,281.64	\$69,479.54	26.1%
	Subtotal Liability/Audit/IMRF Expenses	615,026.58	412,112.47	-202,914.11	604,135.78	\$192,023.31	31.2%
Inclusion/Capital Plan							
450000	Inclusion	488,408.31	157,982.85	-330,425.46	467,264.00	\$309,281.15	63.3%
460000	Capital Expense	858,987.49	884,367.16	25,379.67	292,402.96	-\$591,964.20	-68.9%
	Subtotal Inclusion/Capital Expenses	1,347,395.80	1,042,350.01	-305,045.79	759,666.96	-\$282,683.05	-21.0%
	Total Expenses	6,251,539.49	4,276,425.56	-1,975,113.93	5,020,091.80	\$743,666.24	11.9%
	Net Income	23,968.47	1,232,614.56	1,208,646.09	265,566.37	-\$967,048.19	-4034.7%

Capital Type	Fleet	Type of Bus	2020	2021	2022	2023	2024
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Vehicles

501	26 passenger- accessible						
502	20 passenger- accessible						
503	20 passenger- accessible						
506	14 passenger- non-accessible						
507	26 passenger- accessible						
508	14 passenger- accessible, IDOT						
509	14 passenger- accessible						
510	14 passenger- accessible, IDOT						
511	14 passenger- accessible, IDOT						
512	14 passenger- accessible						
513	Minivan (6 passengers)						
514	14 passenger- accessible						
515	14 passenger- accessible, IDOT						
516	14 passenger- accessible						
518	14 passenger- accessible, IDOT						
519	14 passenger- accessible						
520	14 passenger- accessible						
521	14 passenger- accessible						
522	14 passenger- accessible						
523	14 passenger- accessible						
524	14 passenger- accessible						
525	14 passenger- accessible						
526	14 passenger- accessible, IDOT						
	26 passenger- accessible - NEW	95,000.00				90,000.00	
	14 passenger- accessible, IDOT - NEW		6,000.00				
	14 passenger- accessible NEW			70,000.00			
	Minivan -Accessible New	40,000.00					
Vehicles Total			135,000.00	6,000.00	70,000.00	90,000.00	0.00

ADA Transition Plan

ADA Transition Plan	42,768.00	0.00	0.00	0.00	0.00
ADA Plan Total	42,768.00	0.00	0.00	0.00	0.00

Technology/Hardware

Computer lease (\$1,120/mo x 12 mo)- 48 mo. Lease	13,440.00	11,038.32	11,038.32	11,038.32	14,000.00
Server	4,642.00	0.00	5,000.00	5,000.00	5,000.00
iPads	1,000.00	2,500.00	2,500.00	2,500.00	2,500.00
Printer Lease		15,164.64	15,164.64	15,164.64	15,164.64
Printer replacements		2,200.00	2,200.00	2,200.00	2,200.00
Hardware replacements (laptop, switch, monitors)		5,500.00	3,100.00	3,100.00	2,000.00
PowerDMS	8,234.50				
BambooHr	9,461.49				
Technology Total	36,777.99	36,402.96	39,002.96	39,002.96	40,864.64

Rent/Lease

RMCC - Storage & Office Space	60,000.00	0.00	0.00	51,000.00	0.00
Wheeling Rent	30,000.00				
Buffalo Grove Rent	30,000.00				
Mount Prospect Rental	30,000.00				
Rolling Meadows Rental	30,000.00				
Hanover Park Rental	18,000.00				
Rent/Lease Total	198,000.00	0.00	0.00	51,000.00	0.00

General Equipment

Hoffman Estates Construction Costs		250,000.00	0.00		
Buffalo Grove Sensory Room				80,000.00	
Wheeling Sensory Room	70,000.00	0.00			
Security Camera Project	14,441.50	0.00			
Wheeling Construction	250,000.00				
Buffalo Grove Construction	250,000.00				
General Equipment Total	584,441.50	250,000.00	0.00	80,000.00	0.00

Condo Expenses

Roof Replacement	150,000.00				
Fire Box	10,000.00				
HVAC	5,000.00				
Electrical/Plumbing	1,000.00				
Elevator	0.00				
General Equipment Total	166,000.00	0.00	0.00	0.00	0.00

Subtotal	1,162,987.49	292,402.96	109,002.96	260,002.96	40,864.64
Payment from Investments					
Payments from SLSF	70,000.00	0.00			
Total	1,092,987.49	292,402.96	109,002.96	260,002.96	40,864.64

(Amended) Fund Balance Policy

Fund Balance Philosophy

NWSRA believes that strong financial management principles require sufficient funds be retained to provide a stable financial base at all times. To retain a stable financial base, NWSRA needs to maintain a fund balance policy sufficient to fund all cash flows for its daily operations and capital needs. NWSRA must provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. The purpose of this policy is to specify the size and composition of NWSRA's current accounts and set a balance recommendation for both operating and reserve funds. No change or removal of the fund balance may occur without approval by resolution of the Board of Trustees. The fund balance may be used for a specific purpose authorized by the Executive Director.

Minimum Unrestricted Fund Balance Levels

This policy applies to NWSRA's funds as follows:

- A. Operating Funds – The Operating Funds are the major funds including the general fund of NWSRA. They are used to account for administrative, maintenance and all financial resources except those that are accounted for in another fund. The Operating Funds are assigned to obtain fiscal sustainability. This assigned fund balance will be maintained at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital and transfers.
- B. General Reserve Fund- This assigned fund balance should maintain a balance equal to or greater than 25% of annual expenses.
- C. Capital Reserve Fund- This committed fund balance shall be used for capital purchases and should maintain a balance in an amount equal to a 3 year rolling average of the total budgeted capital expenditures.

Authority

- A. Committed Fund Balance- An agency-imposed constraint on spending the fund balance must be approved by resolution of the Board of Trustees. Any modifications or removal of the agency-imposed constraint must use the same action used to commit the fund balance.

Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

- B. Assigned Fund Balance- An agency-imposed constraint on spending the fund balance based on NWSRA's intent to use fund balance for a specific purpose. The authority may be delegated to the Executive Director.

Ceiling Statement

The Operating Funds will have a minimum level of 25% of annual budgeted expenditures. If the Operating Funds exceed 50% of annual budgeted expenditures, the Finance Committee will review the funds and propose a recommendation to the Board of Trustees.

SECTION 5 - MEMBER DISTRICT LEVY AND ANNUAL ASSESSMENTS

SPECIAL RECREATION FUND USE POLICY

The Special Recreation Levy Use Policy is intended to assist the Member Districts on their use of the Section 5-8 funds for the establishment, maintenance and management of joint recreation programs and services for persons with disabilities of all the participating Member Districts, to support inclusion services, and for the evaluation and retrofitting of recreation facilities used or usable in joint programs and/or to make new recreation facilities universally accessible. In order for a Park District/Municipality to levy for Section 5-8 funds, it would first have to be a party to a joint agreement to provide recreation programs and services for handicapped, typically done through the creation of a SRA.

SECTION 5-8 OF THE PARK DISTRICT CODE STATES:

Any Park District that is a part of a joint agreement to provide recreational programs for the handicapped under 8-10 b of this Code may levy and collect annually a tax of not to exceed .04% of the (equalized assessed valuation) of all taxable property in the district for the purpose of funding its share of the expenses of providing these programs under that joint agreement, which tax shall be levied in like-manner as the general taxes for the district.

In November of 2003, Public Act 93-0612 amended the Property Tax Extension Limitation Law in the Property Tax Code by modifying the definition of "aggregate extension" to exclude extensions made to fund a park district's or a municipality's expenses to provide joint recreational programs for the handicapped under Section 5-8 of the Park District Code.

MEMBER DISTRICT USE OF SRA LEVY

Section 5-8 of the Park District Code and Section 11-95-14 of the Municipal Code require that taxes levied for special recreation be spent to fund levying member districts' shares of the costs of providing programs under the SRA joint agreement. In addition to the annual assessment, these costs may include, but are not limited to:

A. Cost of Member District facility use as calculated based upon the following Guideline for Special Recreation Fund Recommendations, which NWSRA shall review on its requests to use Member District facilities for joint programs. NWSRA appreciates that Member Districts make use of their facilities available for NWSRA Programs in accordance with Article 6 of the NWSRA Amended Articles of Agreements, and confirms that a Member District may allocate building and deferred maintenance expenses related to such use pro rata according to its participation in the NWSRA joint

agreement program, up to a maximum level agreed upon by the NWSRA Board of Directors in the Special Recreation Fund Recommendations Grid created annually as part of the Member District Annual Assessment (MDAA) process.

B. Cost of capital improvements for accessibility for people with disabilities to all recreational facilities which are used in conjunction with NWSRA programs, including golf courses, outdoor natural areas and trails, play areas, aquatic facilities including boating, fishing and swimming pools, sports facilities etc. as required under the Americans with Disabilities Act Accessibility Guidelines (ADAAG).

C. Cost of 15-passenger accessible vehicle at 100%, and 50% of the cost of an accessible vehicle for over 15 passengers. If there are additional equipment or program needs that can be justified, a higher percentage will be considered.

D. Cost of consultants to determine accessibility of member district recreation facilities and sites which are used in conjunction with NWSRA programs, when the consultants' work is specifically for the purpose of evaluating accessibility.

E. Costs outlined in the ADA Compliance Process Guidelines.

ADA COMPLIANCE PROCESS GUIDELINES

To assist with the facilitation the NWSRA ADA Compliance Process Guidelines for each member district, in reference to the Section 5-8 levy of the Park District Code, the NWSRA Board of Directors formed the ADA Compliance Committee.

Committee Purpose

The purpose of the ADA Compliance Committee is to review the categories outlined for the use of the 5-8 levy funds of each Member District, which go above and beyond the Member Districts Annual Assessment contribution.

ADA Compliance Committee Members and Appointment

The committee shall be made up of:

1. The Executive Director of NWSRA
2. The NWSRA Superintendent of Recreation overseeing Inclusion
3. Two Member District Executive Directors
4. Two Member District Superintendent of Parks

The committee shall be appointed annually at the December Board Meeting.

ADA Compliance Review Committee Members and Appointment

The review committee shall be made up of:

1. The Executive Director of NWSRA
2. The NWSRA Superintendent of Recreation overseeing Inclusion
3. Two Member District Superintendent of Parks

The review committee shall be appointed annually at the December Board Meeting.

ADA Compliance Submissions Process

To apply for SRA levy funds, a Member District shall send a letter to the NWSRA Executive Director, describing the nature and estimated amount of the proposed expenditure.

ADA Compliance project proposals should include a Cover Letter outlining the projects including unit prices and quantities. Attach pictures and drawings to justify accessibility. The proposal submitted should be simple, yet complete with pricing, number of units etc. The proposal should be prepared as if it were being viewed by anyone in the public sector. The following checklist items should be for proposals to be considered by the NWSRA Board of Directors:

- Review the **NWSRA ADA Compliance Project Guidelines** located on the NWSRA Directors website. The NWSRA ADA Compliance Project Guideline Tool is broken down into the following categories; Plumbing Elements and Facilities, Recreation Facilities and Amenities, Routes and Surfaces, Communication Elements and Features, Transportation and Special Rooms/Specialty Elements. the following categories
- Provide a cover letter outlining the request and how the project will benefit NWSRA participants, families and programs (NWSRA has sample letters available on the NWSRA Directors website).
- Provide an overview of the request (age group, location, park, replacement or new, equipment vendor, surface vendor, etc.).
- Provide a detailed description of the project, item or surface.
- Provide a unit price and/or square footage of the entire project, item or surface and the percentage/portion to be charged to the SRA Levy Fund.
- Provide pictures and drawings to justify accessibility.
- Submissions should be sent electronically no later than the first day of the January, March, May, July, September and November Board meeting months. A table of the schedules and deadlines is below:

The following schedules and deadlines for the ADA Compliance project submittal and review are listed below. The NWSRA Review Committee accepts, reviews and recommends projects to the Board of Directors six times a year.

ADA Compliance Project Submission Period	Closing Date for ADA Compliance Project Submissions	ADA Compliance Review Process	Board Approval	Acceptance or Denial Letter Sent
December 1 – January 1	January 1	January 1 – January 9	At the NWSRA January Board Meeting	By January 31
February 1 – March 1	March 1	March 1 – March 14	At the NWSRA March Board Meeting	By March 31
April 1 – May 1	May 1	May 1 – May 14	At the NWSRA May Board Meeting	By May 31
June 1 – July 1	July 1	July 1 – July 14	At the NWSRA July Board Meeting	By July 31
August 1 – September 1	September 1	September 1 – September 14	At the NWSRA September Board Meeting	By Sept. 31
October 1 – November 1	November 1	November 1 – November 9	At the NWSRA November Board Meeting	By Nov. 30

All NWSRA Member District ADA Compliance project submissions can be found on the NWSRA Directors website. The request may be submitted within 12 months of final invoice date for actual expenses.

The Review Committee Process

The ADA Compliance Review Committee shall review the request and present a recommendation regarding it to the NWSRA Board of Directors. The NWSRA Board shall take action on the request at its next Board meeting following receipt of the Review Committee’s recommendation. After action by the Board, the Executive Director shall notify the Member District in writing of the Board’s decision. The Member District may disburse funds at any time after approving Board action.

NWSRA ADA Compliance Project Categories

Plumbing Elements and Facilities	Recreation Facilities and Amenities	Routes and Surfaces	Communication Elements and Features	Transportation	Special Rooms/Spaces and Elements
Fountains	Benches/ Picnic Tables	Walking Surfaces	Fire Alarm Systems	Vans	Wheelchair Spaces/ Companion Seating
Toilets/Stalls/ Urinals	Amusement Rides	Play Surfaces	Signage		Kitchens/ Kitchenettes
Bathing Rooms/Shower Components	Boating Facilities	Sidewalks	Telephones		Storage
Lavatories and sinks	Exercise Machines/ Equipment	Athletic Surfaces	Detectable Warning Systems		Dining Surfaces/Work Surfaces
Shower Seats	Fishing Piers/Platforms	Doors/Door ways/ Gates	Assisted Listening Systems		Museums
Saunas/Steam Rooms/Spas	Golf Facilities	Ramps			Assembly Areas
Dressing, Fitting and Locker Rooms	Mini Golf Facilities	Curb Ramps			
	Playgrounds/Play Areas	Elevators			
	Swimming Pools/Wading Pools/Splash Pads	Platforms and Lifts			

Plumbing Elements and Facilities	Recreation Facilities and Amenities	Routes and Surfaces	Communication Elements and Features	Transportation	Special Rooms/Spaces and Elements
	Ranges	Accessible Routes/Acc essible Means of Egress			
	Bleachers	Stairways			
	Handrails	Passenger Loading			
		Parking Spots			

NORTHWEST SPECIAL RECREATION ASSOCIATION

AMENDED BY-LAWS

These Amended By-Laws are an integral part of the Articles of Agreement between the Member Districts of the Northwest Special Recreation Association (NWSRA) as of the effective date of May 1, 1977, as amended.

ARTICLE I

Offices

The Board of NWSRA shall determine the principal office of NWSRA. NWSRA may also have offices at such other places as the Board of Trustees may from time to time determine as the business of NWSRA may require.

ARTICLE II

Board of Trustees

Section 1. The business of NWSRA shall be managed by its Board of Trustees in accordance with the Articles of Agreement between the Member Districts and may otherwise exercise all powers of the Association and do all such lawful acts and things as are not by statute prohibited.

Section 2. The number of Trustees that shall constitute the Board of Trustees shall be equal to the number of Member Districts in NWSRA. Each Member District shall appoint one member of the Board of Trustees and shall notify the Chairman of NWSRA of that appointment. The Member Districts are encouraged to appoint an individual who has awareness of the practices and policies of the Member District and is familiar with the day to day operations of the park district. Each Member District shall have one vote.

Section 3. A Trustee shall be an authorized representative of a Member District.

Section 4. The Trustees may hold meetings, both regular and special, at any designated office of a Member District.

Section 5. The regular operating meetings of the Board of Trustees shall be held quarterly with an annual meeting schedule adopted by the Board of Trustees. Written notice of the annual meeting stating the date, place and hour of the meeting shall be given to each member entitled to vote at such meeting not less than 10 nor more than 15 days before the meeting.

Section 6. The annual meetings of the Board of Trustees commencing with calendar year 1999 shall be held on the fourth Wednesday in January, if not a legal holiday, and if a legal holiday, then on the next secular day following or at such other date in time as shall be designated.

Section 7. Special meetings of the Board of Trustees may be called by the Chairman on three (3) days' notice to each Trustee either personally, or by mail, or by fax. Special meetings shall be called by the Chairman or Secretary in like manner and like notices at the written request of two Trustees.

Section 8. At all meetings of the Board of Trustees a quorum shall be present. A quorum shall be defined as 50% of the participating Member Districts within the joint agreement program.

Section 9. All meetings of the Board of Trustees shall be public and in accordance with the then existing statutes of the State of Illinois except as otherwise provided in said statutes. No final action on any Board matter shall be taken in executive session, but must be taken at a public meeting of the Board.

Section 10. The Trustees shall receive no salary or other compensation or other remuneration from NWSRA for acting as Board members.

ARTICLE III.

Notices

Section 1. Whenever under the provisions of these Amended By-Laws, notice is required to be given to any Trustee, such notice may be given in writing by mail addressed to such Trustee at his or her address as it appears on the records of NWSRA with postage thereon prepaid and such notice shall be deemed to be given when the same shall be deposited in the United States Mail.

Section 2. Whenever any notice is required to be given under the provisions of these Amended By-Laws, a waiver thereof in writing signed by the person or persons entitled to said notice either before or after the time stated therein shall be deemed equivalent thereto.

ARTICLE IV

Officers

Section 1. The officers of NWSRA shall be chosen by the Board of Trustees from members of the Board and shall be a Chairman, Vice-Chairman, Secretary and Treasurer. No individual shall hold more than one office simultaneously, except that one individual may simultaneously hold the office of Vice-Chairman and Treasurer.

Section 2. The Board of Trustees at its annual meeting each year shall choose the officers of NWSRA, and said officers shall hold their offices until their successors are duly elected.

Section 3. The Board of Trustees may appoint such other officers and agents as it shall deem necessary who shall hold their offices for such terms and shall exercise such powers and perform such duties as shall be determined from time to time by the Board.

Section 4. The Chairman shall preside at all meetings of the Board of Trustees. The Chairman shall be empowered to execute contracts on behalf of NWSRA pursuant to the direction of the Board of Trustees.

Section 5. In the absence of the Chairman or in the event of his inability or refusal to act, the Vice-Chairman shall perform the powers of and be subject to all restrictions upon the Chairman. The Vice-Chairman shall perform such other duties and shall have such other powers as the Board of Trustees may from time to time prescribe.

Section 6. The Secretary shall attend all meetings of the Board of Trustees and record all the proceedings of the Board of Trustees in a book to be kept for the purpose. He or she shall give cause to be given notice of all regular, special, rescheduled, or reconvened meetings and changes therein of the Board of Trustees. The Secretary shall present a schedule of meetings at the annual meeting in January of each calendar year. The schedule will include notice of regular meetings of the Board for the year listing the time and place of said meetings. Notices of all meetings shall be posted at the principal office of NWSRA and shall be available to the public and news media upon request.

Section 7. The Treasurer shall be responsible for the custody of the funds of NWSRA and shall ensure that full and accurate accounts of receipts and disbursements in books belonging to NWSRA are maintained.

The Treasurer shall cause to have prepared quarterly financial statements that will be reviewed by the Board of Trustees at its regularly scheduled meetings. The Treasurer shall ensure that a report of all expenditures for the previous quarter shall be presented to the Board for ratification at its regular meeting.

The Treasurer shall comply with all statutes regarding the deposit of funds, auditing the books and records, and preparing an annual statement of all receipts and disbursements during the preceding fiscal year and causing the same to be available for the member districts.

ARTICLE V.

Director

The Board of Trustees shall appoint a Director of NWSRA as chief operating officer of NWSRA with the following duties, powers and responsibilities:

1. To develop and administer a comprehensive recreational system, so that the needs of individuals experiencing a disabling condition, residing in the Member Districts shall be met.
2. To attend meetings of the Board of Trustees and participate in all deliberations except when deliberations involve the Director's own employment.
3. To keep the Board continuously informed on the progress of the recreational system being offered.
4. To enforce all provisions of the law and all rules and regulations of the Board and to implement all policies of the Board.
5. To develop and supervise a public relations program and the efforts of the Agency's foundation so as to enlist the understanding, support and participation of the community in programs of the NWSRA.
6. To employ and supervise all employees directly responsible for NWSRA programs.
7. To make certain that an optimum of services are being offered.
8. To promote among the employees of the Association an understanding of the policies of the Board.
9. To prepare annually, sixty (60) days prior to the annual meeting or present at the annual meeting each year, for consideration by the Board, a list of principal goals and objectives and priorities of the Association for the next succeeding year.
10. To prepare and submit to the Board of Trustees each July the proposed total annual contribution needed for the ensuing fiscal year from all Member Districts to meet necessary expenses and liabilities of NWSRA ("total annual assessment"), and to

assist the Board of Trustees thereafter in preparing the Board's report to Member Districts of the amounts of their respective annual assessments as required by the Amended Articles of Agreement.

ARTICLE VI

Checks

All checks of NWSRA shall be signed by such officer or officers or such other person or persons as the Board of Trustees may from time to time appoint.

ARTICLE VII

AMENDMENTS

These Amended By-Laws may be altered, amended, or repealed or new Amended By-Laws may be adopted by majority vote of the governing boards of 2/3 of the Member Districts.