

**NWSRA Finance Committee Meeting  
November 1, 2024, 10:30 a.m.**

Present: Jim Jarog, Kevin Romejko, Diane Hilgers, Benjamin Rea, Craig Talsma, Jan Buchs, Tony LaFrener, Christina Ferraro, Tracey Crawford, Nicolae Gere, and Jessica Vasalos, Administrative Manager, as Recording Secretary.

The meeting was called to order at 10:30 am

**Public Comment**

None

**Guests**

Michelle Bins – PFM Investments

**Investment Update**

Michelle Bins presented her investment update. She explained that the portfolio performs well overall, with interest rates at around 4%, and has a staggered maturity approach with all NWSRA's CDs. The association is invested well with safety in mind first. The rates on those CDs vary but are all high. She also reviewed the dot plot with the Committee and explained that the feds are projecting to vary throughout the year and remain quiet due to the election. NWSRA's portfolio is strong and will stay in a safer investment status. This update will be included in the November Board packet for the entire Board to review.

**3<sup>rd</sup> Quarter Financials**

Director Crawford reviewed the reports in the packet and asked if anyone had any questions. There were none.

**PYE2024 Budget Documents**

Executive Director Crawford gave an overview of the PYE2024 budget. She informed the Board that after Chairman Talsma questioned why SLSF does not pay for their grant writer, the SLSF Board approved reimbursing the Grant Writer's expenses. This reimbursement changed the income line item and lowered the PYE over-budget amount by \$56,971.75. This Grant Writer has been phenomenal. She is working more hours than the previous writer but is also bringing in more grants. She asked if there were questions on the remaining portions of the packet. She is aware that there are areas in which we are over budget. However, it could not be helped.

There were no questions.

**Proposed FY2025 Budget Packet**

Executive Director Crawford reviewed the Proposed FY2025 Budget and explained what Version 1 represents. She explained that when presenting a balanced budget, it is becoming increasingly difficult to maintain the budget as it sits. The agency absorbs as much as it can within the budget dollars given. She addressed a question by Chairman Talsma regarding whether or not all the open full-time positions are needed because we

have part-time staff filling those positions right now. She is still seeing a steady revolving door of staff leaving. We must remember that part-time staff are in support roles. They are not running the programs. 80% of our programs are run by our Recreation Specialists and Coordinators. It is hard to keep part-time staff for the program periods. Our superintendents and managers are stepping into those roles to fill the vacancies. We are excited that our participants are back and registering for our programs; however, we see significant behaviors that part-time staff cannot handle. We just had a participant throw a chair across the room, a window was broken at another site, and so on.

She also explained that what Version 2 represents is the full budget needed to support Inclusion requests and part-time staff salaries based on the need, which our PYE supports in these areas. We plan to start hiring full-time staff throughout the year; doing this affects all areas of Health, FICA, and Salary. Chairman Talsma also asked why all staff attend IPRA when there are specialty conferences they can attend. Director Crawford explained that not all staff go to the specialty training. The CTRS certification needs to be renewed annually, and IPRA is the one conference where they can gain the CEUs. CPRP is held every 3 to 5 years, allowing more time to attend meetings. She also informed the Board that when staff attend these conferences, they are sometimes double- or triple-occupancy rooms. She, Anne, and another Superintendent are the only ones with complete conference packages. Staff opted for the \$4000 membership for ATRA. This allowed 10 people to access all the training and online webinar resources and CEUs. She is the only one who has attended the IAPD and Legislative Conferences. ILTRA is the only one local that many staff can attend. Another reason we need to hire the open positions is because full-time staff work 50-60 hours a week. It was feasible this year, but she is unsure if it would be possible to continue this practice. The agency will continue to lose staff.

She also reviewed the additional expense of professional fees. This is the amount to have legal to attend Board meetings. This also represents HR source to conduct the internal review. Director Jarog asked about the cost of the HR source attending meetings. Director Crawford responded it is an hourly rate of approximately \$250.00. She also reminded the Board that this year, we could use points for some expenses for conference attendance. If staff can speak at a conference, we take those opportunities, because they can usually attend the conference for free.

Director Crawford reviewed the Part-Time staff line item and informed the Board that the budget took on as much as possible. If it is agreed that we take on the additional cost of part-time staff and Inclusion staff, then we take on the additional costs of the FICA/Med line items. This is critical to our operation, and these figures are based on our projected year-end. The budget also explained that if we do not approve Version 2, some of our support for Inclusion would have to stop. The only precursor is that if the full-time staff hiring is delayed in any way, the full-time line item will have some salary savings that can be shifted to the part-time salary line item. We will continue to cut as we see savings but will have to keep you posted quarterly.

Director LaFrener asked if any other programs could be cut to help with the inclusion numbers. Director Crawford explained that she gave back some money to the day camp line item. The issue with cutting in other program areas is that it affects the families that utilize those programs. This is also included in the full-time staff vacancies in Inclusion. Rovers, training, and supplies are covered in the SLSF ask because one of the pillars is inclusion. Right now, this is based on assumptions for FY2025. This seems like a large percentage, but we would also have to stop day camp in July because of the shortage. Inclusion is one of the line items that we can support through SLSF. Rovers support behaviors and mental health; this is where Anne and her team feel we can get sponsor dollars through SLSF. Keep in mind this budget is fluid. These numbers could change if we can get bodies in the crucial openings.

Director Jarog asked if there were any questions. Director Talsma asked more mechanical questions:

- We did not budget this high in interest income for many years. FY2024 was budgeted at \$150,000, and FY2025 is projected to be \$180,000. We are decreasing our available funds by about half a million for capital, projected this year, depleting the fund by about 20%. How can we get more interest next year if we are taking 20%, and with interest rates going down, how can we make more?

Superintendent Gereia explained that we locked in high yield, and when those CDs mature, we end up with about \$100,000. The rest comes from cash flows and those funds are not spent immediately. Director Talsma explained that he understands that with even those rates, less money and lower interest rates do not equate to more money. He is concerned that we are budgeting too much in interest. Superintendent Gereia explained that there is about 1.2 million, the highest yield over the last three years. We are locked in at 5 or 6%, about \$80,000. Talsma indicated that it is his opinion that we are too high. Superintendent Gereia disagrees with Michelle Bins opinion. Director Crawford suggested we revisit and make changes if need be. Talsma agreed and indicated that staff have a few weeks to review, and he does not want to dwell on the topic. Talsma also asked staff to increase professional fees by \$7,500 for the L&A. This is on the staff's radar and will be adjusted once approved at the November Board meeting.

Director Talsma also mentioned two concepts he is concerned about matching salary 941s to FICA. First, the referral program cannot be budgeted in an expense account but in a payroll account. Staff will move those funds into the part-time line item. The Rolling Meadows Reimbursement should not be reimbursed to the full timeline item. He strongly recommends making a new income line item for the RMPD IT Manager reimbursement. This is for FY2025.

Full-time salary – Right now, there are 47 full-time positions. The budget was based on 39 people, and PYE includes 39 and one new hire. The bigger concern is that staff based this next year on this year's PYE, which is missing 7 positions, instead of basing it on the last annualized payroll. 39 2,246,000. Added 90,000 and 251,000 to get the

2.6. 2.24 is not a year's salary because of missing Eckelberry. Director Crawford explained that we took actual pay through the end of the year. Two people are working for you and making 100,000 in January and one in July 50,000. NO...we based the full salaries for staff presently on payroll and then projected from when they are hired. AccuFund dollars through August, the next 9 pay periods, got to 2.246, then, the 90,000 salary pool was added; the \$251,000 does not include the clerk. \$807,000 add \$10,000 is 817,000 divided by 9 is \$90,000 per payroll is 39 people times 26 is \$2.360. The two additions this year are not annualized for next year. Staff is at \$2.246, indicating we are missing one person; adding \$50,000 for the person missing is \$2.410. This indicates we are short by about \$200,000, including the \$251,000. He suggested we revisit the numbers and verify them. Also, have to redistribute about \$63,000 to FICA and IMRF for this year for the January payroll. He thinks the number is short by \$200,000 and should be about 2.810 million.

Health Insurance – PYE, we counted the EE contribution as \$20,000 twice. NWSRA is at \$350,000 right now, paying PDRMA about \$35,000 per month, which is about another \$140,000. The 15% giveback was added, which is about \$370,000. Looking at the sheets, the 21,000 is added twice. Looking at the dates of hire, 40 people for FY2025 totals \$370,000. We are budgeting \$374,000, didn't add in the missing 7 people. This is another \$92,000. I think the FY2025 is short \$90,000. I think \$462,500 is more likely the number that should be budgeted. Director Crawford informed the Board that we would revisit the totals and report the findings to the committee. Superintendent Gereia asked out of the \$35,000 on the PDRMA bill, \$5,000 is EE shared. Talsma, you budgeted \$14.2 FY2024, and FY2025 is \$16.2. The new hires are staggered throughout the year. Talsma, I did it based on your hiring dates, which equals about 7 staff. But this is potentially a big cost to incur.

Talsma, we have to address FLSA during this meeting or the next board meeting. He is not comfortable approving a budget without a plan. He remembers pushing it off when we were 6 months out, but now we have to discuss it. It is prominently on their website. We can't just go in a budget year and have January 1, if we want them exempt at \$58,000, it cannot be ignored any longer. The Board has to say as of January 1; we are supporting this many people and adding to the budget as a reserved item or in full-time salaries. Director Crawford reminded the Board that she brought it to the Board in May and was instructed to table the discussion because the Board did not think it would ever pass. Director Talsma thinks this needs to be on the Board agenda to support the staff and needs to be added to the budget. Director Crawford offered a point of clarity and reported that the staff are currently exempt, and the CTRS staff are exempt. Director Talsma also offered a moment of clarity that the staff "can" be exempt. No law or directive in Illinois requires them to be exempt. Director Crawford asked to be allowed to finish her statement that when she spoke to HR Source, the staff was compared to a certified teacher. The Board can decide that we will not treat them as exempt, but on their job duties, roles, and certifications, they are classified as exempt. When a professional agency comes in and audits, they will be classified as exempt. Discuss that what was presented and discussed was move them to the \$43,888. Staff have not said we are opposed to making the hourly and recognized that maybe everyone under

superintendents may have to be hourly. Jarog asked that a memo is presented showing the impacts. Director Crawford agreed and will redo the memo from May and present it in November. The staff would be considered exempt when evaluated, and the Board can direct them not to be treated that way. Director Talsma the way exempt status works is in three ways:

- Everyone is non-exempt unless the categories indicate otherwise. We can classify them, and they can become exempt. No one is exempt; we can classify them as exempt.

Director Crawford pointed out that staff have been exempt since the inception of NWSRA. She will need assistance in language to explain that to staff. Director LaFrenere agreed that we have to be careful about the language. HR Source, when push comes to shove, they will do what we need. We tell them what people are going to do; they have to take that into account. They are not a public agency. If we do not increase their salaries, then by law, they are no longer exempt. Talsma, this is not about us; this is about other companies that exploit the non-exempt/exempt employees. Put your recommendations and scenarios together and present them to the board. If staff are hourly, we will add overtime; if exempt, we will add the salary adjustments.

Director Crawford reviewed her directive. Scenario 1 would represent meeting FLSA, and everyone is exempt; scenario 2 would be Superintendents and Managers are exempt, and Coordinators and Rec Specialists are hourly. Scenario 3 would be everyone but Superintendents. Talsma, that would be a good presentation.

Director Talsma would like to see all the SLSF expenses that they pay. Director Crawford responded that the only expenses were postage and the grant writer. NWSRA pays for IPRA membership, salary, and benefits. SLSF pays all the dues for community involvement.

Director Talsma asked about PURSUIT. Director Crawford reported that Clearbrook pays for 80% of the full-time NWSRA staff. If we pay \$45,000 each time, we will inch higher each year. They added another Q staff member, and we added supplies. As the program grows, each entity adds more. The state pays less for in-house programs and more for outdoor programs. We are balancing more outdoor programs.

Director Talsma asked about the delay in purchasing two vehicles, and they are not budgeted for next year. Director Crawford responded that she asked the fleet manager if the purchases could be delayed; staff are putting them off those purchases due to a new roof needed at the administrative offices. NWSRA's portion of this expense is \$300,000. We will be billed \$150,000 in FY2025 and \$150,000 in FY2026. Then, the vehicles will be put back into the budget. We can delay the purchase because we currently have enough new vehicles.

Director Talsma also inquired about the new financial software. Director Crawford said that staff are starting to look and have reached out to BSNA and will reach out to other providers to make a decision. This will start in January. Nicolae and Jessica had a

meeting with AccuFund and did not feel that staying with them was in our best interest. We will be adding the budget function with the new software. Staff did not feel comfortable with AccuFund.

Director Crawford will resend the new numbers next week. Staff have been instructed to develop a new 5-year capital improvement plan.

Director Jarog adjourned the meeting at 11:56 pm.



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# FY2025 Budget Packet

Draft 2 – 11/20/2024 – Board Meeting

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# Budget Report

The NWSRA Finance Team and the Finance Committee are pleased to present the financial reports and budget plans for your review. These documents provide a review of NWSRA's financial status and budgetary planning for the upcoming fiscal year. For a full comprehensive financial review of all documents presented to the Finance Committee, please visit the director's site under the Finance Committee heading. Below is a summary of the items included in this budget packet:

## **Projected Year-End Financials for FY2024:**

In light of the current data, we are presenting the projected financial performance for the year-end. This encompasses a forecast of anticipated revenue streams and expenditures for the remainder of FY2024, which served as a baseline for preparing the Proposed FY2025 Budget. This year, staff anticipate ending the year at a deficit of \$86,236.08 for the following reasons:

- *Professional Fees* - are in excess of the FY2024 budget due to the contract with the outside firm of Robert Half to assist with the financials for the first quarter of 2024 when the Superintendent of Finance position was vacant. This overage also represents additional legal fees for policy development and Board support as well as fees for the settlement agreement with Lauterbach and Amen.
- *Office Supplies* – are in excess of the FY2024 budget due to the unanticipated repair and replacement of key fob latch on the interior door at the main office on both floors.
- *Credit Card and Bank Fees* – are in excess of the FY2024 budget due to the increase in fees to use credit cards and more participants and families using credit cards to pay for programs and Day Camps and the increase in the usage fees from Elavon
- *Maintenance/Utilities* – are in excess of the FY2024 budget due to an increase service calls for the HVAC system.
- *Rent* – are in excess of the FY2024 budget due to an increase in rent for the Wheeling programming space negotiated with the renewal of the 3-year contract effective March 2024.
- *Computers* – are in excess of the FY2024 budget due to due to additional implementation meetings for AccuFund, the need to continue to pay for QuickBooks for five months that was not budgeted and higher costs for Makeshift and Bamboo.
- *Rental Municipal* – are in excess of the FY2024 budget due to the loss of a large camp programming space and having to rent two spaces through NSSEO in addition to member districts charging NWSRA for facility space usage.
- *Commercial Transportation* – is in excess of the FY2024 budget due to an 84% increase in campers utilizing transportation.
- *Transportation Maintenance* – is in excess of the FY2024 budget due to increased costs in labor and parts to maintain the vehicle fleet. Staff are requesting quotes from vehicle maintenance and repair specialists for NWSRA's accessible fleet of 29 buses.
- *Public Awareness* – is in excess of the FY2024 due to numerous job postings and rigorous recruitment efforts for nine open positions and the constant recruitment of part-time employees and Inclusion aides.



- *Part-Time Salaries* – is in excess of the FY2024 budget due to the hiring of additional day camp staff, and general program staff as well as PURSUIT subs needs were higher than expected. This also includes filling the nine open program staff positions that would cover programs and general programs started using part-time staff for program leaders for all Saturday programs.
- *Independent Contractors* – is in excess of the FY2024 budget due to it including the SLSF grant writer's salary and the need for contracting Special Olympics Athletic Director (SOAD) for summer games and state basketball due to the opening in staff full-time positions.
- *FICA* – is in excess of the FY2024 budget due -to the need of additional part-time staff during the summer because of the addition of another camp offering.
- *Inclusion* – is in excess of the FY2024 due to the increased need for Inclusion and the need for Inclusion Aide support as well as the need for part time Rovers/Behavior specialists/Inclusion staff positions to support Inclusion at the Member Districts due to the two full-time vacancies in the Inclusion Department.

### ***Reserves and Investment Status***

- NWSRA maintains a prudent reserve policy to ensure the financial stability and long-term sustainability of the agency. Our reserves serve as a safeguard against unexpected financial challenges, enabling us to continue providing essential services without disruption. A portion of these reserves is strategically invested through PFM Asset Management, a trusted financial advisory firm. PFM's investment approach prioritizes safety, liquidity, and yield, aligning with NWSRA's conservative investment philosophy. By partnering with PFM, NWSRA benefits from professional asset management that helps us optimize returns on our reserve funds while minimizing risk, ensuring the agency is well-positioned to meet both current and future financial obligations.
- According to the PFM Investment Update dated September 30, 2024, the Investment Holding Account (General Reserve) has \$100,311 in liquidity and \$1,207,000 invested in a laddered CD approach.

### ***Proposed FY2025 Budget:***

The proposed operating budget for FY2025 provides a comprehensive overview of our anticipated revenues and expenditures. It details the sources of projected income, such as SLSF Grant Contributions and reimbursements, the PURSUIT shared revenue and reimbursements, the Member District Annual Assessment, and program and transportation fees. It also includes the expected costs associated with delivering NWSRA programs and services, recruitment and retention of staff, professional development, salaries and benefits, and other administrative costs needed to run the association. Additionally, the budget takes into account the current economic conditions, including inflation rates, FLSA, PLFAWA, minimum wage changes, and changes in funding which address the impact on our financial planning for FY2025. This overall analysis will help ensure we allocate resources effectively and address the agency's needs.

This year staff is presenting two versions of the FY2025 Proposed Budget:

#### **Version 1**

The first version of the FY2025 proposed budget balances revenues and expenses at zero. This version of Proposed FY2025 is highlighted in gray on the Proposed NWSRA FY2025 Budget Summary.

This budget represents a reduction in costs of part-time salaries, FICA/Med, and Inclusion costs of \$441,637. Cost reduction is in the following areas:

- Additional legal fees for attorneys to attend the FY2025 Board Meetings - \$5,962.50
- Cuts in conference and education for staff - \$11,232.50
- Cuts in part-time salaries for program support - \$116,036.84 - this cut will directly impact services and decrease the revenue for program fees and transportation
- Cuts in FICA/Med by \$30,162.39
- Cuts in inclusion salaries for inclusion support at each member district - \$278,242.77. This cut will directly impact our inclusion support to member districts and eliminate inclusion aides at various times throughout the year.

### Version 2

The second version of the FY2025 proposed budget summary represents a deficit of \$430,404.50 with the addition of some of the expenses removed from Version 1:

- Inclusion of legal fees for attorneys to attend the FY2025 Board Meetings - \$5,962.50
- Added in part-time salaries for program support - \$116,036.84
- Additional FICA/Med by \$30,162.39
- Added in inclusion salaries for inclusion support at each member district - \$278,242.77

### Version 3

The third version of the FY2025 proposed budget summary represents a deficit of \$426,749.34 with the following changes below:

- Removal of legal fees for attorneys to attend the FY2025 Board Meetings
- Reduction in part-time salaries from Version 2 \$61,529.09 - \$54,507.75
- Increased full-time salaries to reflect the amount needed to move managers to the FLSA rate of \$58,656 - \$61,529.09
- Additional FICA/Med by \$30,162.39
- Additional IMRF - \$2,307.34
- Inclusion unchanged from Version 2 - \$278,242.77

**Staff recommends using reserve funds for FY2025 to cover the budget deficit outlined in Version 3 for a total reserve fund reduction of \$426,749.34. The General Reserve Fund currently has a total of \$1,307,311. This will leave a balance of \$880,561.66.**

The Board recommended creating an MDAA Task Force in January 2025 to review the MDAA formula, how inclusion is paid, and the need for increased funds for future years to cover staffing for full-time and part-time staff. The board also recommended working with HR Source to conduct an in-house comprehensive salary study to evaluate the superintendent levels and address the compression between the levels.

### **SLSF Contribution and Reimbursement to NWSRA:**

This report includes an overview of the Special Leisure Services Foundation (SLSF) contribution and reimbursement plan for NWSRA. This section outlines the funds contributed by SLSF to support the five pillars: Transportation, Inclusion, Athletics, General Programming, and Scholarships. NWSRA receives grant contributions three times annually in May, October, and December. SLSF also reimburses NWSRA and the contracted Grant Writer for postage costs.

### **FY2025 Capital Budget:**

In conjunction with the operating budget, the capital budget for FY2025 includes projected capital expenditures to maintain and upgrade our facility spaces, our Administrative Offices, our fleet of 29 vehicles, our equipment, and our technology infrastructure. The 5-year Capital Improvement Plan began with \$2,573,872.42 in restricted capital funds. The Annual Capital Plan funds for each year is moved from PFM Capital Investments to the Capital Maxx Safe account located at Village Bank and Trust.

Currently, the Capital Maxx Safe Account at Village Bank and Trust balance is \$413,525.44. The PFM Capital Reserve Account, as of September 30, 2024, has \$43,030 available and \$600,000 invested.

Below is the breakdown of Capital expenditures throughout the Capital Improvement Plan since 2021:

- YE2021 - \$230,452.19
- YE2022 - \$701,074.13
- YE2023 - \$607,208.04
- PYE2024 - \$401,771.33
- **Total spent to date - \$1,940,505.69**

The remaining funds for the 5-year capital plan are \$633,366.73. The proposed Capital FY2025 budget represents expenditures totaling \$327,836.84. This does not include the purchase of any replacement vehicles.

The Finance Committee instructed staff to produce a new 5-year capital plan starting in FY2026. Please see the attached Capital Improvement Plan for FY2026-FY2030.

# PYE 2024 Review

# PYE 2023 Budget Variance Explanation Report

To begin the FY 2025 budgeting process, staff reviewed the 3<sup>rd</sup> quarter financials and projected year end (PYE) numbers for revenue and expenses for the remainder of FY 2024. Based on this analysis, the PYE 2024 Budget is estimated to end the year over budget by **\$86,236.08**. The detailed explanation for all line items significantly over and under budget is outlined below.

## Income

### **32 – Program Fees**

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

**PYE 2024 is over budget by \$151,781.86 due to:**

- \$66,002.85 - PURSUIT brought in more than anticipated in revenue due to increased numbers of participation. All six sites are filled accounting for absences, illnesses and participants leaving. This increase also includes late fees, rise and shine am program.
- \$11,500.39 - Club registration increased due to marketing and recruitment efforts and adding more attractive programming like ticketed events in the community.
- \$6,323.03 – Leisure Education increased due to providing services to more classrooms.
- \$41,334.30 – Day Camp increased due to the addition of a 3-week extended camp for District 15 due to delayed school opening. We were able to accommodate the wait list allowing more campers to access programs. Served more campers in 2024 than 2023.
- \$35,972.48 – General Programs increased due to adult day programs that are provided after the PURSUIT Adult Day Program at the programming sites. There was also an increase in all programs for traveling in the community that offered transportation.

**Program fees fell short by \$9,351.19 in the following areas:**

- \$3,102.97 – Special Events due to the cancellation of several winter special events and low to no enrollment in the early childhood special events.
- \$1,657.00 – Trips due to one participant needing to drop from the trip due to health reasons and receiving a full refund.
- \$4,591.22 – Athletics due to low registration this year in soccer by one team, in softball by one team and the Annual Sports and Recognition Banquet because the date conflicted with another event.

### **33 Transportation- Door to Door**

***This line item includes fees collected for participants receiving transportation from their residence and then dropped off at the same location at the end of the program.***

**PYE 2024 is over budget by \$13,240.56 due to:**

- \$1,713.32 – General Programs has brought in more revenue due to the physically and visually impaired population accessing door to door transportation as well as offering door to door transportation to all families on an as needed basis when it is a barrier to participation.
- \$11,977.04 – Day Camp – an increase in door to door registrations for campers for all camps.

**Transportation fees fell short by \$ 472.73 in the following areas:**

- \$420.73 – Clubs fell short of door to door registration projections due to medical needs preventing participants from registering and needing transportation.
- \$52.00 – Special Events fell short.

### **34 Transportation- Pick up Points**

***This line item includes fees collected for participants receiving transportation from a designated pick-up location and then dropped off at the same location at the end of the program. Pick up points were set in NWSRA quadrant for a regional approach.***

**PYE 2024 is under budget by \$1,240.88 due to:**

- \$116.56 – Clubs are under budget due to the implementation of the regional approach which required less pick up points.
- \$343.15 – Special Events is under budget due to the cancelation of several winter and early childhood special events.
- \$2,386.51 – Day Camp is under budget due to families utilizing the door-to-door option vs. pick up points.

**PYE 2024 is over budget by \$1,605.34 due to:**

- \$341.10 - Leisure Education due to programming for more classrooms.
- \$1,264.24 – General Programs due to increased adult day programming occurring after PURSUIT and participants needing transportation to and from the program locations.

### **340000 Non-Program Revenue**

*This line item includes the revenue that comes into the agency such as the P-card rebate checks, speaker honorarium for speaking fees, PDRMA Accreditation award and PURSUIT reimbursements (rent, staff and drivers).*

PYE 2023 is over budget by **\$21,141.37** due to additional training presented by staff to non-member district agencies, increased PCard rebate, selling of various surplus office furniture, increase in the monthly reimbursement from PURSUIT.

### **37 Sale of Fixed Assets**

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

PYE 2024 is under budget by **\$4,545** due to the engine blowing in one of the vans to be sold. We anticipate receiving what we did for a similar van being sold with a blown engine for \$1,500. The second van fair market value is \$2,500 and that is what we anticipate receiving once sold on the GovDeals website.

### **38 Interest**

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

PYE 2024 is over budget by **\$11,718.70** due to higher interest rates.

## **Administration Expenses**

### **41 Professional Fees**

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

**PYE is over budget by \$85,885.01 due to the following:**

- \$ 81,315.00 – Professional Fees is over budget due to the vacancy created by the departure of the Superintendent of Finance, NWSRA contracted the financial services from Robert Half for the first quarter of the 2024 fiscal year. The over budget expenditure also represents the fee paid to Robert Half to hire the new Superintendent of Finance in April 2024.
- \$4,359.70 – Legal Fees is over budget due to the legal review of new policies and the needed for NWSRA Board Meeting attendance.
- \$910.00 – GASB was not included with the audit for 2023 with Seldon Fox.

**PYE is under budget by \$ 699.69 due to the following:**

- \$ 485.62 – Miscellaneous is under budget
- \$214.07 – Audit is under budget

#### **42 Office Supplies**

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

**PYE is over budget by \$1,592.54 due to the following:**

- \$24.13 – Furniture is over budget due to the need to purchase a specialized chair for ergonomics for an employee.
- \$541.50 – Locksmith and Keys is over budget due to the replacement fobs and repairs to all of the stairwell doors at Park Central admin Building.
- \$1,174.72 – Office Supplies due to the increased costs of office supplies and the need to replenish and replace supplies.

**PYE 2024 is under budget by \$147.81 due to:**

- \$ 49.46– Coffee and Water are under budget.
- \$20.91 – Name Tags is under budget.
- \$77.44 – Miscellaneous is under budget.

#### **43 Credit Card & Bank Fees**

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

PYE 2024 is over budget in Credit Card Fees \$21,203.06 due to more charges with credit cards for increased registrations and increase of credit card transaction fees. However, the PFM Investment fees are under budget by \$521.00.

#### **44 Postage**

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

**PYE 2024 is under budget by \$590.14 due to:**

- \$ 470.09– Postage is under budget.
- \$133.38 – Miscellaneous is under budget.

**PYE 2024 is over budget by \$13.33 due to:**

- \$ 13.33– Postage machine rental is over budget.

#### **45 Telephone/Fax**

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

PYE is over the budget by \$351.41 due to RingCentral being over budget by \$487.20 but the cell phone service through Verizon is under budget by \$132.40 due to a decrease in the number of flip phones and hotspots.



#### **46 Conference/Education**

***This line item includes expenses for the NRPA conference, State Conference, Continuing Education Workshops /CEU/ Professional Development Schools, IPRA/IAPD, ITRS, SPRA, ILTRA professional meetings, ATRA, local meetings, and evaluation meetings for staff.***

**PYE 2024 is under budget by \$10,299.70 due to:**

- \$731.24– NRPA Conference was under budget due to using credit card points for airfare.
- \$4,127.80 – IPRA/ITRS is under budget due to having between 9-10 full time staff openings all year round. There was also a reduction in the number of days that staff attended the IPRA conference.
- \$1,766.03 – Professional Meetings is under budget
- \$1,549.83 – Other Trainings and Workshops is under budget
- \$3,061.94 – ATRA is under budget due to using the credit card points for airfare for three employees and the reduction of staff who attended conference.

**PYE 2024 is over budget by \$937.14 due to:**

- \$25.00 – PDRMA is over budget due to an additional training required for the Safety Coordinator.
- \$361.03 – IAPD is over budget due to the attendance of two staff at the IAPD Awards GALA to receive the 50<sup>th</sup> Anniversary recognition and the purchase of the 50<sup>th</sup> anniversary award.
- \$551.11 – Professional Development Meetings is over budget due to the staff evaluation lunches (which will be \$20 per staff in 2025) and two lunches for the Clearbrook staff to work on PURSUIT budget and review.

#### **47 Memberships/Certifications**

***This line item includes expenses for IPRA, NRPA, SPRA memberships, CTRS exams and annual maintenance, CPRP exam and renewal fees, safety training, CDL reimbursement and renewal, and miscellaneous membership fees (ATRA, ILTRA, other disability organizations and associations).***

PYE 2024 is overall under budget by \$1,565.30 due to reduced staff taking the CTRS exam and less staff as members to IPRA. However, this line item is over budget for CPI Recertifications by \$3,849.91 due to the need to certify staff to replace the certified trainers who are no longer employed with NWSRA. We are also over in the ATRA/ILRTA by \$1,000.00 due to the purchase of an agency membership allowing more staff to be members and attain CEU's via webinars.

#### **48 Health Insurance**

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

PYE 2024 is under budget **\$91,176.19** due to a gap in full-time positions throughout the year and budgeting for full exposure at full staff capacity.

#### **49 Maintenance/Utilities**

*This line item includes services from the Rolling Meadows Park District for Condo maintenance, internet, natural gas, electric and cleaning supplies for the offices and all programming spaces.*

PYE 2024 is over budget **\$3,285.78** due to the increase in the ComEd and Comcast Internet bills, and the need for additional service calls for the HVAC system. However, this line-item also experienced budget savings in Condo Maintenance, NICOR gas, and Cleaning supplies in the amount of **\$1,835.59**.

#### **50 Rent**

*This line item includes Park Central Condo fees as well as rent for the NWSRA programming spaces at RMCC, HPCC, MPCC, WCC, BGCC, and HEPD.*

PYE 2024 is over budget by **\$750.00** due to the lease renewal increase for the Wheeling Programming Space in March 2024.

#### **51 Computer**

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

PYE 2024 is over budget by **\$40,941.32** due to the additional implementation meetings for AccuFund and the need to continue the QuickBooks contract for an additional 5 months as well as higher costs for Makeshift and Bamboo software use. However, this line item has budget savings in Framework Support and Miscellaneous Hardware in the amount of **\$4,944.79**.

## **Program Expenses**

#### **52 Rental Municipal**

*This line item includes Member District rentals, NSSEO rentals, School District rentals, SRA rentals, and church rentals.*

PYE 2024 is over budget **\$1,386.24** due to the need to replace a large camp location with two smaller NSSEO school locations. The increase also reflects charges for facility usage within member districts.

## **53 Commercial Expense**

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

**PYE 2024 is under budget by \$1,147.67 due to:**

- \$2,733.65– Special Events is due to the cancelation of several winter special events and a few early childhood events.
- \$1,299.47 – Day Camp accessed more free community field trips this summer.
- \$2,115.64 – General Programs is under budget do to accessing more park district events at a lower costs/entry fee and a few program cancellations with commercial expenses.

**PYE 2024 is over budget by \$5,001.12 due to:**

- \$461.70 – Clubs is over budget due to the increased registrations for ticketed events.
- \$663.18 – Leisure Education is over budget due to the popularity of bowling and the closing of the smaller bowling alleys and the need to access the larger chain bowling alleys at a much higher cost.
- \$2,864.06 – Trips is over budget due to the need of accessible ground transportation for the physically and visually impairment group that traveled to Washington DC.
- \$1,012.18 – Athletics is over budget due to the need to host the ITRS Softball tournament when no other SRA could find tournament space to accommodate the teams.

## **55 Program Supplies**

***This line item includes paper products, t-shirts / apparel / uniforms, nametags / Business cards, awards / recognition / incentives, Library resources, AV, general recreation supplies / crafts, food, meetings, orientations, program supplies and miscellaneous.***

**PYE 2024 is under budget by \$10,334.72 due to:**

- \$466.44– Leisure Education is under budget due to the lack of utilization of supplies needed for the classrooms.
- \$379.35 – Special Events is under budget due the winter special events that were cancelled due to snow storm had supplies associated with the program and the cancelation of the early childhood special events with supplies.
- \$ 3,740.19 - Day Camp is under budget due to budget cuts and the utilization of supplies already on hand. The funds were reallocated elsewhere.
- \$2,117.75 – General Programs is under budget due to several program cancellations that had supply costs associated with them.
- \$842.21 – Paper Products is under budget due to donations from SLSF for paper products.
- \$953.37 – General Training and Orientation is under budget
- \$4,977.57 – PURSUIT is under budget due to the cut in supplies being purchased and the donation of paper products from SLSF.

- \$91.82 – Staff Appreciation is under budget.
- \$278.01 – Storeroom Supplies is under budget due to the lack of need to replenish the supplies.
- \$774.33 – Safety and Behavior Supplies is under budget due to the SLSF donations for supplies.
- \$66.60 – NWSRA Committees is under budget.
- \$447.02 – Specialty programs is under budget due to the SibShop facilitators are no longer at NWSRA and the program did not run this year.
- \$88.58 – Collab Training is under budget.

**PYE 2024 is over budget by \$4,888.52 due to:**

- \$332.71 – Clubs is over budget because of an increase in registration in the club programming that require per person supplies.
- \$2,698.90 – CPI Books is over budget due to the need to purchase the updated workbooks with the new training material.
- \$515.99 – First Aid and CPR is over budget due the need to purchase latex free gloves, The donations for these specific gloves are difficult to obtain.
- \$1,340.92 – Athletics is over budget due to the need purchase Flag Football Equipment and Floor Hockey Equipment to support the start of these two teams. This also includes the additional costs for more teams and coaches qualifying for state games and needing meals.

**56 Commercial Transportation**

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

PYE 2024 is over budget by **\$25,961.47** due to an 84% increase in Day Camp transportation registrations this summer. However, this line item does represent budgetary savings of **\$1,698.08** in Athletics due to only needing one coach bus for State Games this year.

**57 Mileage**

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

PYE 2024 is under **\$14,512.35** due to being done staff by 9-10 employees throughout the year and the Inclusion Rover Staff not claiming mileage during the summer months.

**58 Transportation Maintenance**

*This line item includes vehicle service fees and maintenance fees.*

PYE 2024 is over budget by **\$28,241.13** due to the increase in costs for parts and labor to maintain the vehicle fleet of 29 accessible vans.

### **59 Gas/tolls**

***This line item includes expenses of gasoline for the NWSRA vehicle fleet, tolls, and parking.***

PYE 2024 is under budget by **\$25,867.92** due to budgeting at the forecasted \$4.00 a gallon and gas averaging between \$3.50/3.60 a gallon this year. Tolls were under budgeted by **\$968.71**. On average in 2024, we will have used 18,000 gallons of gasoline.

### **61 Public Awareness/Subscriptions/Ads**

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

PYE is over budget by **\$5,096.09** due to the numerous job postings and rigorous recruitment efforts for the 9-10 open full time positions throughout the year as well as part time staff and inclusion aide.

## **Salary Expenses**

### **62 Full Time Salaries**

***This line item includes salary expenses for full-time staff.***

PYE 2024 is under budget by **\$334,548.83** due to the gaps in Full Time employment of 9-10 employees throughout the year. Phone Stipend is down by **\$4,070.00** due to the gap in employment as well. It also represents an overage of **\$1,489.86** due to front office staff overtime for cross training for three employees because of retirements.

### **63 Part Time Salaries**

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

**PYE 2024 is over budget by \$255,558.01 due to:**

- \$1,831.91 – Clubs is over budget because of an increase in registration in the club programming that required more part time staff support.
- \$203,989.85 – Day Camp is over budget due to an increase in camper registration , a higher need for one to one staff for behaviors and staff needed for the extended District 15 Camp,
- \$44,939.17 – General Programs is over budget due to the increase in registration for clubs and other general programming, the need to hire program leaders to support Virtual Programming, Saturday Programming, Special Event when full time staff were not available.
- \$13,843.98 – PURSUIT line item is over due to DSP training and PURSUIT sub staff needed when full time staff were not available.
- \$6,481.21 – Training is over due to the increase of new staff hires who are required to attend mandatory New Hire Orientation.

- \$24,046.23 – Athletes is over budget due to more athletes and teams making it to State games which required more part time head coaches to replace the full time vacancies.

PYE 2024 Office line item is under budget by **\$19,781.64** due to the Accounting Clerk moving from part time to a full-time employee in September.

#### **64 Payroll Processing**

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

PYE 2024 is under budget by **\$246.02** due to less employees enrolled in the FSA program. The line item also represents an overage of **\$31.98** due to the cost for W-2 and 1099 forms.

#### **65 Independent Contractors**

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

**PYE 2024 is over budget by **\$28,984.40** due to:**

- \$5,792.66 – General programs is over budget due to the need to hire contracted instructors for specialty programs like swim instructors, Music instructors and sensory garden staff.
- \$22,274.33 – Office is over budget due to the Grant writer working more hours to secure grant funding.
- \$4,247.91 – Athletics is over due to the need to hire contracted employees to cover for the full time vacancies to assume the roles of the Special Olympic Athletic Director for Summer Games and State Basketball, as well as the Power Lifting Coach.

**PYE 2024 is under budget by **\$330.50** due to:**

- \$2,500 – Leisure Education is under budget due to the loss of the contracted Martial Arts instructor.
- \$830.50 – Day Camp is under budget due to less contracted nurse services required this summer at Camp Connections Camp.

# Employment Expenses

## 66 Employment Expenses

*This line item includes expenses for Property, Liability, Workers Compensation, employment and pollution, unemployment INS, background checks, safety incentives, physicals, and drug screenings.*

PYE is under budget by **\$9,384.28** due to the lack of unemployment claims this year, and the 9-10 full time staff openings throughout the year less drug and physicals were required.

## 67 FICA

*This line item includes expenses for FICA.*

PYE 2024 is over budget by **\$20,082.98** due to:

- \$43,122.74 – FICA/SS Part Time Staff is over budget due to the increased hiring of part time staff for all program areas including Inclusion Aides.
- \$210,408.71 – Med Part Time is over budget due to the increased hiring of part time staff for all program areas including Inclusion Aides.

PYE 2024 is under budget by **\$33,448.47** due to:

- \$26,877.54 – FICA/SS Full Time staff is under budget due to the decrease in staff by 9-10 employees throughout the year.
- \$6,570.93 – Med Full Time staff is under budget due to the decrease in staff by 9-10 employees throughout the year.

## 68 IMRF

*This line item includes expenses for IMRF.*

PYE 2024 is under budget by **\$8,643.40** due to gaps in full-time employment of 9-10 employees throughout the year and less Part Time 2 staff hired.

# Inclusion

## 69 (0001) Inclusion Salaries

*This line item includes expenses for Inclusion Aide support, Behavior Specialist/Rover salary, and training/orientation.*

PYE 2024 is over budget by **\$285,692.72** due to:

- \$32,674.27 – Arlington Heights Inclusion Salaries
- \$21,706.72 – Bartlett Inclusion Salaries

- \$27,638.30 – Buffalo Grove Inclusion Salaries
- \$14,119.40 – Hanover Park Inclusion Salaries
- \$11,521.84 – Hoffman Estates Inclusion Salaries
- \$30,593.65 – Mount Prospect Inclusion Salaries
- \$24,894.95 – Palatine Inclusion Salaries
- \$5,824.67 – Prospect Heights Inclusion Salaries
- \$9,715.97 – River Trails Inclusion Salaries
- \$12,477.95 – Rolling Meadows Inclusion Salaries
- \$6,541.89 – Salt Creek Inclusion Salaries
- \$44,538.00 – Schaumburg Inclusion Salaries
- \$8,746.31 – Streamwood Inclusion Salaries
- \$27,248.85 – Wheeling Inclusion Salaries
- \$20,493.84 – Rover Salaries is over budget due to the need to hire additional Rovers/Behavior Specialists to support inclusion at the Member districts due to the two full time vacancies in the inclusion department.

**PYE 2024 is under budget by \$33,448.47 due to:**

- \$8,197.54 – Elk Grove Inclusion Salaries
- \$78.91 – Inverness Inclusion Salaries
- \$3,031.35 – South Barrington Inclusion Salaries
- \$1,736.09 – Training Salaries is under budget due to eliminating the Fall training instead the inclusion aides and member district staff were provided individualized folders providing specific information on each inclusion placement with on site support for the staff and member districts.

**69 (0002) Inclusion Expenses**

***This line item includes expenses for behavior supplies, sensory supports and misc. inclusion supplies/supports.***

PYE is under budget by \$2,700 due to the use of the current behavior and sensory supplies.

**69 (0003) Inclusion Independent Contractors**

***This line item includes expenses for Inclusion Independent Contractors for Outside Staffing Agency support and interpreters.***

PYE is under budget of \$15,707.04 due to the recruitment and hiring of more part-time Inclusion Aides resulting in less use of the outside Staffing Agency (Clip Board). This line item also represents an overage in expenses for Arlington heights in the amount of \$4,627.95 for an interpreter for 4 weeks of camp at \$90 an hour. use of the current behavior and sensory supplies.



# Proposed FY2025 Budget

PROPOSED NWSRA FY 2025 BUDGET SUMMARY  
updated 11/13/24

| Line Item #              | Description  | Approved FY 2024 Budget | Actual as of 8/31/24 | Anticipated Income/Expenses FY2024 | PYE 2024            | Difference between FY2024 Budget and Actual 2024 | Proposed FY2025 Budget Version 1 | Proposed FY2025 Budget Version 2 | Difference between Version 1 and Version 2 | Proposed FY2025 Budget Version 3 | Difference between Version 2 and Version 3 |
|--------------------------|--|-------------------------|----------------------|------------------------------------|---------------------|--|----------------------------------|----------------------------------|--|----------------------------------|--|
| <b>Income</b>            |  |                         |                      |                                    |                     |  |                                  |                                  |  |                                  |  |
| 31                       | Member District Assessments  | 4,406,713.50            | 3,188,508.11         | 1,218,205.38                       | 4,406,713.49        | 4,406,713.50                                     | 4,516,881.33                     | 4,516,881.33                     | 0.00                                       | 4,516,881.33                     | 0.00                                       |
| 32                       | Program Fees   | 777,376.00              | 688,584.25           | 240,573.61                         | 929,157.86          | 777,376.00                                       | 828,647.00                       | 828,647.00                       | 0.00                                       | 828,647.00                       | 0.00                                       |
| 33                       | Transportation - Door to Door  | 20,200.00               | 32,542.56            | 898.00                             | 33,440.56           | 20,200.00  | 33,848.00                        | 33,848.00                        | 0.00                                       | 33,848.00                        | 0.00                                       |
| 34                       | Transportation - Pick up Points                                      | 24,400.00               | 21,079.12            | 2,080.00                           | 23,159.12           | 24,400.00  | 24,310.00                        | 24,310.00                        | 0.00                                       | 24,310.00                        | 0.00                                       |
| 35                       | Non-Program Revenue  | 454,546.00              | 320,081.89           | 155,605.48                         | 475,687.37          | 454,546.00                                       | 503,535.34                       | 503,535.34                       | 0.00                                       | 503,535.34                       | 0.00                                       |
| 36                       | SLSF Grant Contributions   | 350,000.00              | 93,084.34            | 286,189.99                         | 379,274.33          | 350,000.00                                       | 397,500.00                       | 397,500.00                       | 0.00                                       | 397,500.00                       | 0.00                                       |
| 37                       | Sale of Fixed Assets   | 10,000.00               | 1,455.00             | 4,000.00                           | 5,455.00            | 10,000.00  | 200.00                           | 200.00                           | 0.00                                       | 200.00                           | 0.00                                       |
| 38                       | Interest   | 136,050.04              | 91,820.95            | 55,947.79                          | 147,768.74          | 136,050.04                                       | 179,606.13                       | 179,606.13                       | 0.00                                       | 179,606.13                       | 0.00                                       |
|                          | <b>Total Income</b>  | <b>6,179,285.54</b>     | <b>4,437,156.22</b>  | <b>1,963,500.25</b>                | <b>6,400,656.47</b> | <b>6,179,285.54</b>                              | <b>6,484,527.80</b>              | <b>6,484,527.80</b>              | <b>0.00</b>                                | <b>6,484,527.80</b>              | <b>0.00</b>                                |
| <b>OPERATING EXPENSE</b> |  |                         |                      |                                    |                     |  |                                  |                                  |  |                                  |  |
| <b>Administration</b>    |  |                         |                      |                                    |                     |  |                                  |                                  |  |                                  |  |
| 41                       | Professional Fees  | 29,885.00               | 109,719.61           | 13,550.40                          | 123,270.01          | 29,885.00  | 21,130.00                        | 27,092.50                        | (5,962.50)                                 | 21,130.00                        | 5,962.50                                   |
| 42                       | Office Supplies  | 4,550.00                | 5,492.54             | 650.00                             | 6,142.54            | 4,550.00   | 4,985.00                         | 4,985.00                         | 0.00                                       | 4,985.00                         | 0.00                                       |
| 43                       | Credit Card & Bank Fees  | 15,415.88               | 23,375.44            | 13,243.50                          | 36,618.94           | 15,415.88  | 33,790.80                        | 33,790.80                        | 0.00                                       | 33,790.80                        | 0.00                                       |
| 44                       | Postage  | 4,557.78                | 3,908.22             | 59.42                              | 3,967.64            | 4,557.78   | 9,418.84                         | 9,418.84                         | 0.00                                       | 9,418.84                         | 0.00                                       |
| 45                       | Telephone/Fax  | 26,279.23               | 18,878.44            | 7,752.20                           | 26,630.64           | 26,279.23  | 24,195.68                        | 24,195.68                        | 0.00                                       | 24,195.68                        | 0.00                                       |
| 46                       | Conference/Education   | 57,400.00               | 29,625.30            | 17,475.00                          | 47,100.30           | 57,400.00  | 40,219.49                        | 40,219.49                        | 0.00                                       | 40,219.49                        | 0.00                                       |
| 47                       | Memberships  | 30,511.59               | 16,617.29            | 12,329.00                          | 28,946.29           | 30,511.59  | 33,930.00                        | 33,930.00                        | 0.00                                       | 33,930.00                        | 0.00                                       |
| 48                       | Health Insurance   | 440,000.00              | 249,453.49           | 99,370.32                          | 348,823.81          | 440,000.00                                       | 419,874.64                       | 419,874.64                       | 0.00                                       | 419,874.64                       | 0.00                                       |
| 49                       | Maintenance/Utilities  | 55,417.58               | 35,054.16            | 23,649.20                          | 58,703.36           | 55,417.58  | 58,798.78                        | 58,798.78                        | 0.00                                       | 58,798.78                        | 0.00                                       |
| 50                       | Rent   | 180,276.00              | 142,329.00           | 38,697.00                          | 181,026.00          | 180,276.00                                       | 181,716.00                       | 181,716.00                       | 0.00                                       | 181,716.00                       | 0.00                                       |
| 51                       | Computer   | 149,921.50              | 76,973.69            | 68,438.49                          | 190,862.82          | 149,921.50                                       | 162,860.57                       | 162,860.57                       | 0.00                                       | 162,860.57                       | 0.00                                       |
|                          | <b>Subtotal Administration Expenses</b>                              | <b>994,214.56</b>       | <b>711,427.18</b>    | <b>295,214.53</b>                  | <b>1,052,092.35</b> | <b>994,214.56</b>                                | <b>990,919.80</b>                | <b>996,882.30</b>                | <b>(5,962.50)</b>                          | <b>990,919.80</b>                | <b>5,962.50</b>                            |
| <b>Program</b>           |  |                         |                      |                                    |                     |  |                                  |                                  |  |                                  |  |
| 52                       | Rental Municipal   | 30,604.00               | 15,376.64            | 16,613.60                          | 31,990.24           | 30,604.00  | 36,684.00                        | 36,684.00                        | 0.00                                       | 36,684.00                        | 0.00                                       |
| 53                       | Commercial Expense   | 124,400.00              | 90,579.69            | 32,672.64                          | 123,252.33          | 124,400.00                                       | 130,009.10                       | 130,009.10                       | 0.00                                       | 130,009.10                       | 0.00                                       |
| 54                       | Program Development  | 2,500.00                | 2,352.32             | 200.00                             | 2,552.32            | 2,500.00   | 3,600.00                         | 3,600.00                         | 0.00                                       | 3,600.00                         | 0.00                                       |
| 55                       | Program Supplies   | 75,426.00               | 40,435.50            | 24,655.78                          | 65,091.28           | 75,426.00  | 78,091.03                        | 78,091.03                        | 0.00                                       | 78,091.03                        | 0.00                                       |
| 56                       | Commercial Transportation  | 108,480.00              | 3,301.92             | 131,139.55                         | 134,441.47          | 108,480.00                                       | 136,793.80                       | 136,793.80                       | 0.00                                       | 136,793.80                       | 0.00                                       |
| 57                       | Mileage  | 41,000.00               | 18,387.65            | 8,100.00                           | 26,487.65           | 41,000.00  | 30,300.00                        | 30,300.00                        | 0.00                                       | 30,300.00                        | 0.00                                       |
| 58                       | Transportation Maintenance   | 80,200.00               | 78,065.43            | 30,375.70                          | 108,441.13          | 80,200.00  | 114,164.12                       | 114,164.12                       | 0.00                                       | 114,164.12                       | 0.00                                       |
| 59                       | Gas/Tolls  | 94,000.00               | 52,032.08            | 16,100.00                          | 68,132.08           | 94,000.00  | 65,725.34                        | 65,725.34                        | 0.00                                       | 65,725.34                        | 0.00                                       |
| 60                       | Printing   | 33,280.00               | 24,171.09            | 9,158.42                           | 33,329.51           | 33,280.00  | 33,810.00                        | 33,810.00                        | 0.00                                       | 33,810.00                        | 0.00                                       |
| 61                       | Public Awareness/Subscriptions/Ads                                   | 29,119.16               | 32,011.82            | 2,203.43                           | 34,215.25           | 29,119.16  | 30,272.16                        | 30,272.16                        | 0.00                                       | 30,272.16                        | 0.00                                       |
|                          | <b>Subtotal Program Expenses</b>                                     | <b>619,009.16</b>       | <b>356,714.14</b>    | <b>271,219.12</b>                  | <b>627,933.26</b>   | <b>619,009.16</b>                                | <b>659,449.55</b>                | <b>659,449.55</b>                | <b>0.00</b>                                | <b>659,449.55</b>                | <b>0.00</b>                                |
| <b>Salary</b>            |  |                         |                      |                                    |                     |  |                                  |                                  |  |                                  |  |
| 62                       | Full-Time Salaries   | 2,606,941.58            | 1,455,588.78         | 816,803.97                         | 2,272,392.75        | 2,606,941.58                                     | 2,669,540.05                     | 2,669,540.05                     | 0.00                                       | 2,731,069.14                     | (61,529.09)                                |
| 63                       | Part-Time Salaries   | 741,509.03              | 885,304.04           | 111,763.00                         | 997,067.04          | 741,509.03                                       | 840,963.16                       | 957,000.00                       | (116,036.84)                               | 895,470.91                       | 61,529.09                                  |
| 64                       | Payroll Processing   | 1,650.00                | 567.00               | 836.98                             | 1,403.98            | 1,650.00   | 1,776.98                         | 1,776.98                         | 0.00                                       | 1,776.98                         | 0.00                                       |
| 65                       | Independent Contractors  | 38,800.00               | 28,858.65            | 38,925.75                          | 67,784.40           | 38,800.00  | 94,538.00                        | 94,538.00                        | 0.00                                       | 94,538.00                        | 0.00                                       |
|                          | <b>Subtotal Salary Expenses</b>                                      | <b>3,388,900.61</b>     | <b>2,370,318.47</b>  | <b>968,329.70</b>                  | <b>3,338,648.17</b> | <b>3,388,900.61</b>                              | <b>3,606,818.19</b>              | <b>3,722,855.03</b>              | <b>(116,036.84)</b>                        | <b>3,722,855.03</b>              | <b>0.00</b>                                |
| <b>Liabilities</b>       |  |                         |                      |                                    |                     |  |                                  |                                  |  |                                  |  |
| 66                       | Employment Expenses  | 13,190.29               | 3,556.01             | 250.00                             | 3,806.01            | 13,190.29  | 24,323.00                        | 24,323.00                        | 0.00                                       | 24,323.00                        | 0.00                                       |
| 66                       | PDRMA Liability Insurance  | 89,680.30               | 44,840.16            | 44,840.16                          | 89,680.32           | 89,680.30  | 90,216.22                        | 90,216.22                        | 0.00                                       | 90,216.22                        | 0.00                                       |
| 67                       | FICA   | 307,777.76              | 238,322.06           | 89,538.68                          | 327,860.74          | 307,777.76                                       | 320,128.88                       | 350,291.27                       | (30,162.39)                                | 350,291.27                       | 0.00                                       |
| 68                       | IMRF   | 66,933.92               | 36,424.87            | 21,865.65                          | 58,290.52           | 66,933.92  | 103,334.06                       | 103,334.06                       | 0.00                                       | 105,641.40                       | (2,307.34)                                 |
|                          | <b>Subtotal Liabilities Expenses</b>                                 | <b>477,582.27</b>       | <b>323,143.10</b>    | <b>156,494.49</b>                  | <b>479,637.59</b>   | <b>477,582.27</b>                                | <b>538,002.16</b>                | <b>568,164.55</b>                | <b>(30,162.39)</b>                         | <b>570,471.90</b>                | <b>(2,307.34)</b>                          |
| <b>Inclusion</b>         |  |                         |                      |                                    |                     |  |                                  |                                  |  |                                  |  |
| 69 (0001)                | Inclusion (Salary)   | 688,240.94              | 732,748.90           | 221,184.76                         | 953,933.66          | 688,240.94                                       | 674,188.14                       | 952,430.91                       | (278,242.77)                               | 952,430.91                       | 0.00                                       |
| 69 (0002)                | Inclusion Expenses (Including Ability Awareness & Training Supplies) | 8,000.00                | 3,095.90             | 2,146.33                           | 5,242.23            | 8,000.00   | 6,925.00                         | 6,925.00                         | 0.00                                       | 6,925.00                         | 0.00                                       |
| 69 (0003)                | Inclusion Independent Contractors                                    | 23,338.00               | 7,630.96             | 0.00                               | 7,630.96            | 23,338.00  | 8,224.96                         | 8,224.96                         | 0.00                                       | 8,224.96                         | 0.00                                       |
|                          | <b>Subtotal Inclusion Expenses</b>                                   | <b>699,578.94</b>       | <b>743,475.76</b>    | <b>223,331.09</b>                  | <b>966,806.85</b>   | <b>699,578.94</b>                                | <b>689,338.10</b>                | <b>967,580.87</b>                | <b>(278,242.77)</b>                        | <b>967,580.87</b>                | <b>0.00</b>                                |
|                          | <b>Total Expenses</b>  | <b>6,179,285.54</b>     | <b>4,505,078.65</b>  | <b>1,914,588.93</b>                | <b>6,465,118.22</b> | <b>6,179,285.54</b>                              | <b>6,484,527.80</b>              | <b>6,914,932.30</b>              | <b>(430,404.50)</b>                        | <b>6,911,277.15</b>              | <b>3,655.16</b>                            |
| <b>Budget Summary</b>    |  |                         |                      |                                    |                     |  |                                  |                                  |  |                                  |  |
|                          | <b>Total Income</b>  | <b>6,179,285.54</b>     | <b>4,437,156.22</b>  | <b>1,963,500.25</b>                | <b>6,400,656.47</b> | <b>6,179,285.54</b>                              | <b>6,484,527.80</b>              | <b>6,484,527.80</b>              | <b>0.00</b>                                | <b>6,484,527.80</b>              | <b>0.00</b>                                |
|                          | <b>Total Expenses</b>  | <b>6,179,285.54</b>     | <b>4,505,078.65</b>  | <b>1,914,588.93</b>                | <b>6,465,118.22</b> | <b>6,179,285.54</b>                              | <b>6,484,527.80</b>              | <b>6,914,932.30</b>              | <b>(430,404.50)</b>                        | <b>6,911,277.15</b>              | <b>3,655.16</b>                            |
|                          | <b>Budgeted Profit/Loss</b>  | <b>0.00</b>             | <b>(67,922.43)</b>   | <b>48,911.32</b>                   | <b>(64,461.75)</b>  | <b>0.00</b>                                      | <b>0.00</b>                      | <b>(430,404.50)</b>              | <b>(430,404.50)</b>                        | <b>(426,749.34)</b>              | <b>3,655.16</b>                            |

# NWSRA Proposed Budget FY2025 Assumptions

## REVENUE

### **31 – Member District Assessments**

For FY2025, NWSRA asked the board to increase above the ceiling by .5%. The Member District Assessment is 2.5%, resulting in a total of \$4,516,881.33.

### **32 – Program Fees**

The major reason for the decrease in proposed program revenue is due to the anticipated drop in PURSUIT net income due to the increased expenditures added to the overall PURSUIT budget. This was done to drop the net revenue and move toward recovering all expenses for both agencies. Clearbrook and NWSRA have included expenses, which will reduce the net that is received. However, the monthly reimbursement to NWSRA will be higher. All our other programs, besides Athletics, remain stable and are projected to increase in revenue based on PYE 2024.

### **33 – Transportation - Door to Door**

We are seeing an increase in door-to-door transportation requests specifically for NWSRA Day Camp Programs. Therefore, we budgeted based on PYE 2024. We anticipated the same number of Day Camp participants.

### **34 - Transportation - Pick Up Points**

Transportation requests are staying stable for pick up points. Therefore, we budgeted based on PYE 2024.

### **35 – Non-Program Revenue**

PYE 2024 was based on NWSRA working with an outside consulting firm to train Schaumburg Township on disabilities. We cannot anticipate another job like this coming in. Increase in the monthly reimbursement for PURSUIT due to the additional expenses from NWSRA being placed in the overall budget.

### **36 – SLSF Grant Contributions**

SLSF Grant Contributions increase is to offset the cost to NWSRA for the grant contractor.

### **37 – Sale of Fixed Assets**

Proposed Budget FY2025 represents the sale of surplus office items only, no vans are scheduled to be sold.

### **38 – Interest**

Proposed Budget FY2025 budgeting higher due to having several short-term CD's coming to maturation that were locked in at high interest rates in 2024.

## **OPERATING EXPENSE**

### **41 – Professional Fees**

The Proposed FY2025 Version 2 Budget would need to be increased by \$5,962.50 to include legal services at every board meeting in 2025. If the Proposed FY2025 Version 3 is approved the above fees are removed.

### **42 – Office Supplies**

Proposed Budget FY2025 is slightly higher than Budgeted 2024 to more accurately represent the inflated cost of office supplies.

### **43 – Credit Card & Bank Fees**

At the end of the 2 years, NWSRA declares the unpaid program fee debt as bad debt and writes it off. For Proposed Budget FY2025, which represents the bad debt on the books from 2023 outstanding program fees is \$602. NWSRA will do everything in its power to collect the bad debt in 2025. People with outstanding debt are not able to register until their account is settled.

### **44 – Postage**

SLSF directly reimburses NWSRA for postage use. For Proposed Budget FY2025 this line will show expense for both NWSRA and SLSF. SLSF reimbursement will be received as income in SLSF Contributions/Reimbursements line item.

### **45 – Telephone/Fax**

Proposed Budget FY2025 is less than PYE 2024 due to the completion of the contract with First Communication for our previous phone system.

### **46 – Conference/Education**

In order to balance the Proposed Budget FY2025, we decreased conference and education opportunities for all staff and will rely heavily on webinars and virtual conference opportunities.

### **47 – Memberships**

Proposed Budget FY2025 is increased over PYE 2024 due to increased number of new certifications anticipated and increase in membership dues to allow for access to online education opportunities for staff rather than in person conferences and education. Will increase memberships to Costco and Sams Club to buy in bulk at discounted rates.

### **48 – Health Insurance**

Proposed Budget FY2025 is lower because we raised employee contribution percentage by 2% in preparation for leaving PDRMA Health and going out to the marketplace for health insurance at a much higher rate. The health benefits for the 9-10 new employees were spread throughout the year based on the anticipated hiring time frames.

### **49 – Maintenance/Utilities**

Proposed Budget FY2025 reflects the increased PYE 2024 costs due to inflation.

## **50 – Rent**

Increases in rent for Wheeling and Buffalo Grove sites are budgeted but these increases will be reflected until the 2026 PURSUIT budget.

## **51 - Computer**

Proposed Budget FY2025 is higher than FY 2024 Budget due to the inclusion of Asset Max and increase in software application costs. Perform Yard software has been canceled for 2025 and we will be using the Bamboo platform for performance evaluation, which is now included in the base fee.

## **52 – Rental Municipal**

Proposed Budget FY2025 is higher than budgeted in FY 2024 due to the closing of Palatine Stables and switching to Walk on Farms Therapeutic Horseback Riding Stables in Barrington.

## **53 – Commercial Expense**

For Proposed Budget FY2025 is increased over FY 2024 budget due to anticipating increased participation for Social Clubs for ticketed events as well as Athletics seeing an increase due to anticipating more teams qualifying for state games and requiring housing, meals, and specialized facilities for Power Lifting.

## **54 – Program Development**

Proposed Budget FY2025 is higher than FY 2024 budget due to anticipated expenses related for the open house for the Accessible Greenhouse at the Wheeling Park District. These expenses will be reimbursed by SLSF.

## **55 – Program Supplies**

Proposed Budget FY2025 is higher than budgeted in FY 2024 due to requiring more behavior management support supplies to address the rising behaviors being seen by participants in NWSRA and inclusion programs. SLSF will be providing grant funding to help cover these expenses.

## **56 – Commercial Transportation**

Proposed Budget FY2025 is based on PYE 2024 plus the expense for the addition of one more week of day camp.

## **57 – Mileage**

The Proposed Budget FY2025 is lower than the FY2024 budget due to budgeting based on the calendar schedule of hiring which spreads out filling 9-10 positions throughout the year. The positions that are open are also the program staff and Coordinators who will be utilizing mileage at a higher percentage.

## **58 – Transportation Maintenance**

Proposed Budget FY2025 is higher than budgeted in FY2024 to accommodate for increase in labor and parts expenses as well as the maintenance cost associated with maintaining older vehicles. The maintenance costs in this line item in the amount of \$90,000 is being covered in full by grants from SLSF.

### **59 – Gas/Tolls**

The proposed Budget FY2025 reflects a decrease in tolls and the same as PYE for gas.

### **60 – Printing**

Proposed Budget FY2025 is higher than budgeted in FY 2024 due to increased paper cost as well as budgeting for check printing for 2025.

### **61 – Public Awareness/Subscriptions/Ads**

Proposed Budget FY2025 reflects the more accurate expenditures for outreach and recruitment needed based on PYE 2024 needed to recruit for 9-10 full time positions and part time staff and inclusion aides throughout the year.

### **62 – Full-Time Salaries**

Proposed Budget FY2025 includes the hiring of open full-time positions scheduled to be hired throughout FY2025 and includes a proposed 4% Salary pool. (3% for merit increases and 1% for salary pool) Version 3 reflects the FLSA salary increase for the managers to remain at the exempt status and move coordinators and recreation specialists to the non-exempt status.

### **63 – Part-Time Salaries**

Proposed FY2025 Version 2 and Version 3 include the salaries for part-time employees to support the budgeted program and transportation revenue. Version 1 will mean a drop in programs and program fees and transportation revenue due to the decrease in the part-time staff needed to support the programs and services.

### **65 – Independent Contractors**

Proposed Budget FY2025, SLSF will be reimbursing NWSRA for the entire grant contractor cost.

### **66 – Employment Expenses**

Budget FY2025 is higher than budgeted in FY2024 due to budgeting for all new full-time hires to go through drug tests and physicals. Background checks are prepaid, and need be to replenish for 2025. Unemployment costs have increased by nearly double for single benefits for half the year.

### **66 – PDRMA Liability Insurance**

PDRMA sets our liability expense based on our payroll, workman's compensation claims, and liability insurance.

### **67 – FICA**

Proposed FY2025 Version 1 is lower than due to the hiring of 9-10 full-time employees throughout 2025. Version 2 and Version 3 are higher due to part-time staff and inclusion staff based on PYE2024 needs.

**68 – IMRF**

Proposed Budget FY2025 includes the hiring of open full-time positions scheduled to be hired throughout FY2025. Version 3 reflects an IMRF increase due to the FLSA salary increase for the managers to remain at the exempt status and move coordinators and recreation specialists to the non-exempt status.

**69 – Inclusion (Salary)**

Proposed FY2025 Version 2 and Version 3 includes the salaries for inclusion aids for inclusion support to the member districts for the entire year. Version 1 will provide inclusion support for member districts with a drop-in inclusion support at specific points throughout the year based on each individual member districts usage.

**69 – Inclusion Expenses**

Proposed Budget FY2025 reflects the anticipated cost needed for behavioral supports, sensory equipment and inclusion supports per member district.

**69 – Inclusion Independent Contractors**

Proposed Budget FY2025 reflects actual cost for the independent contractors reflected in PYE2024 per member district.

Date: November 20, 2024  
To: NWSRA Board of Directors  
From: Tracey Crawford, Executive Director  
Darleen Negrillo, Superintendent of Administrative Services  
Nicolae Gereaa, Superintendent of Finance  
RE: FLSA Update

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The salary threshold used in the Federal Fair Labor Standards Act exemption tests will increase twice over the next 12 months. First, the salary threshold was increased to \$43,888.00 on July 1, 2024. The NWSRA Board approved the first threshold increase at the May 22, 2024, Board meeting, keeping all employees at the exempt status.

The second FLSA increase is scheduled for January 1, 2025, with a salary threshold of \$58,656 for exempt employees. NWSRA staff presented several FLSA scenarios to the Board of Directors in May 2024. The Board directed staff to implement the first FLSA increases and to revisit the potential of a second increase in November 2025.

When reviewing all possible scenarios, it was determined that two scenarios should be presented to the Board for consideration. At this time, it was determined that adjusting the Recreation Specialists to the non-exempt status was the best option due to the budgetary impact on the agency. Superintendent's salaries are already above the threshold and do not need adjustments based on FLSA.

**Scenario 1 – Managers remaining exempt:**

Step one: Reviewed Manager-level employees using the job duties test to determine whether they should remain exempt. Based on the test results, it was determined that all managers should remain exempt.

Step two: Determined the budgetary impact of raising the FLSA minimum to \$58,656. The attached chart (scenario one) represents the managers who fell below the threshold and the impact of adjusting their salaries, including keeping the tenure differential ratio between employees intact.

Step three: Determined the budgetary impact for FICA and IMRF with the adjustment to the managers' salaries.

|                                       |                    |
|---------------------------------------|--------------------|
| Salaries Needed to Fund Managers FLSA | \$61,529.09        |
| FICA SS Total                         | \$3,814.80         |
| FICA Med Total                        | \$892.17           |
| IMRF Total                            | \$2,307.34         |
| <b>Budget Impact Managers</b>         | <b>\$68,543.40</b> |



**Scenario 2 – Managers and Coordinators remaining exempt.**

Step one: Reviewed the coordinator-level employees using the job duties test to determine whether they should remain exempt. Based on the test results, it was determined that all coordinators could remain exempt.

Step two: Determined the budgetary impact of raising the FLSA minimum to \$58,656. The attached chart (scenario two) represents the coordinators and managers who fell below the threshold and the impact of adjusting their salaries, including keeping the tenure differential ratio between employees intact.

Step three: Determined the budgetary impact for FICA and IMRF with the adjustment to the managers' and coordinators' salaries.

|                                       |                    |
|---------------------------------------|--------------------|
| Salaries Needed to Fund Managers FLSA | \$61,529.09        |
| FICA SS Total                         | \$3,814.80         |
| FICA Med Total                        | \$892.17           |
| IMRF Total                            | \$2,307.34         |
| <b>Budget Impact Managers</b>         | <b>\$68,543.40</b> |

|  |                     |
|--|---------------------|
| Salaries Needed to Fund Coordinator FLSA | \$213,723.58        |
| FICA SS Total                            | \$13,250.86         |
| FICA Med Total                           | \$3,098.99          |
| IMRF Total                               | \$8,014.63          |
| <b>Budget Impact for Coordinators</b>    | <b>\$238,088.06</b> |

**Total Budget Impact for Managers and Coordinators \$306,631.46**

**Staff Recommendation:**

Based on the budgetary impact presented in the scenarios above, the staff is making two recommendations:

- Recommendation 1 - The board approves Scenario 1 with a budget impact of \$68,543.40
- Recommendation 2 is the Board approve using reserve funds to cover the budgetary impact for the managers to remain exempt under FLSA for FY2025. During the MDAA Task Force review, the MDAA formula maintains the FLSA adjustment.

**FLSA Budget Impact Calculations**  
**Scenario 1 Managers only**  
**Scenario 2 Managers and Coordinators**  
**11/13/2024**

| Position                          | Current Salary      | % to reach FLSA | Amount to reach FLSA | FLSA Minimum      | Tenure Ratio % | Amount needed to maintain Tenure Ratio | FLSA + Amount needed to maintain tenure ratio | New Salaries      | FICA SS Total  | FICA Med Total | IMRF Total     |
|-----------------------------------|---------------------|-----------------|----------------------|-------------------|----------------|--|---|-------------------|----------------|----------------|----------------|
| Manager of Special Recreation     | \$50,355.93         | 16.48%          | 8,300.07             | 58,656.00         | 1              | -                                      | 8300.07                                       | \$58,656.00       | 514.60         | 120.35         | 311.25         |
| Manager of Special Recreation     | \$51,376.00         | 14.17%          | 7,280.00             | 58,656.00         | 1.02026        | 1,188.21                               | 8468.21                                       | \$59,844.21       | 525.03         | 122.79         | 317.56         |
| Manager of Collaborative Services | \$51,837.05         | 13.15%          | 6,818.95             | 58,656.00         | 1.02941        | 1,725.25                               | 8544.20                                       | \$60,381.25       | 529.74         | 123.89         | 320.41         |
| Manager of Support Services       | \$51,837.05         | 13.15%          | 6,818.95             | 58,656.00         | 1.02941        | 1,725.25                               | 8544.20                                       | \$60,381.25       | 529.74         | 123.89         | 320.41         |
| Office Manager                    | \$55,000.00         | 6.65%           | 3,656.00             | 58,656.00         | 1.09222        | 5,409.54                               | 9065.54                                       | \$64,065.54       | 562.06         | 131.45         | 339.96         |
| Manager of Collaborative Services | \$56,443.27         | 3.92%           | 2,212.73             | 58,656.00         | 1.12089        | 7,090.70                               | 9303.43                                       | \$65,746.70       | 576.81         | 134.90         | 348.88         |
| Manager of Inclusion Services     | \$56,443.27         | 3.92%           | 2,212.73             | 58,656.00         | 1.12089        | 7,090.70                               | 9303.43                                       | \$65,746.70       | 576.81         | 134.90         | 348.88         |
| <b>Totals</b>                     | <b>\$373,292.57</b> |                 | <b>37,299.43</b>     | <b>410,592.00</b> |                | <b>24,229.66</b>                       | <b>61529.09</b>                               | <b>434,821.66</b> | <b>3814.80</b> | <b>892.17</b>  | <b>2307.34</b> |

Total Salaries Needed to Fund Managers FLSA 61,529.09  
FICA SS Total 3,814.80  
FICA Med Total 892.17  
IMRF Total 2,307.34

**Scenario 1 Budget Impact for Managers 68,543.40**

| Position                          | Current Salary      | % to reach FLSA | Amount to reach FLSA | FLSA Minimum      | Tenure Ratio % | Amount needed to maintain Tenure Ratio | FLSA + Amount needed to maintain tenure ratio | New Salaries    | FICA SS Total   | FICA Med Total  | IMRF Total |
|-----------------------------------|---------------------|-----------------|----------------------|-------------------|----------------|--|---|-----------------|-----------------|-----------------|------------|
| Collaborative Coordinator         | \$46,645.75         | 25.75%          | 12,010.25            | 58,656.00         | 1.0000         | -                                      | 12,010.25                                     | 58,656.00       | 744.64          | 174.15          | 450.38     |
| Collaborative Coordinator         | \$46,645.75         | 25.75%          | 12,010.25            | 58,656.00         | 1.0000         | -                                      | 12,010.25                                     | 58,656.00       | 744.64          | 174.15          | 450.38     |
| Collaborative Coordinator         | \$46,645.75         | 25.75%          | 12,010.25            | 58,656.00         | 1.0000         | -                                      | 12,010.25                                     | 58,656.00       | 744.64          | 174.15          | 450.38     |
| Inclusion Coordinator             | \$46,645.75         | 25.75%          | 12,010.25            | 58,656.00         | 1.0000         | -                                      | 12,010.25                                     | 58,656.00       | 744.64          | 174.15          | 450.38     |
| Support Services Coordinator      | \$46,645.75         | 25.75%          | 12,010.25            | 58,656.00         | 1.0000         | -                                      | 12,010.25                                     | 58,656.00       | 744.64          | 174.15          | 450.38     |
| Support Services Coordinator      | \$46,645.75         | 25.75%          | 12,010.25            | 58,656.00         | 1.0000         | -                                      | 12,010.25                                     | 58,656.00       | 744.64          | 174.15          | 450.38     |
| Graphic Communication Coordinator | \$47,000.00         | 24.80%          | 11,656.00            | 58,656.00         | 1.0076         | 445.46                                 | 12,101.46                                     | 59,101.46       | 750.29          | 175.47          | 453.80     |
| Collaborative Coordinator         | \$47,297.12         | 24.02%          | 11,358.88            | 58,656.00         | 1.0140         | 819.08                                 | 12,177.96                                     | 59,475.08       | 755.03          | 176.58          | 456.67     |
| Inclusion Coordinator             | \$47,928.51         | 22.38%          | 10,727.49            | 58,656.00         | 1.0275         | 1,613.04                               | 12,340.53                                     | 60,269.04       | 765.11          | 178.94          | 462.77     |
| Collaborative Coordinator         | \$48,017.63         | 22.16%          | 10,638.37            | 58,656.00         | 1.0294         | 1,725.11                               | 12,363.48                                     | 60,381.11       | 766.54          | 179.27          | 463.63     |
| Collaborative Coordinator         | \$48,017.63         | 22.16%          | 10,638.37            | 58,656.00         | 1.0294         | 1,725.11                               | 12,363.48                                     | 60,381.11       | 766.54          | 179.27          | 463.63     |
| Inclusion Coordinator             | \$48,017.63         | 22.16%          | 10,638.37            | 58,656.00         | 1.0294         | 1,725.11                               | 12,363.48                                     | 60,381.11       | 766.54          | 179.27          | 463.63     |
| Inclusion Coordinator             | \$49,938.34         | 17.46%          | 8,717.66             | 58,656.00         | 1.0706         | 4,140.36                               | 12,858.02                                     | 62,796.36       | 797.20          | 186.44          | 482.18     |
| Program Coordinator               | \$50,761.38         | 15.55%          | 7,894.62             | 58,656.00         | 1.0882         | 5,175.31                               | 13,069.93                                     | 63,831.31       | 810.34          | 189.51          | 490.12     |
| Events Coordinator                | \$52,133.25         | 12.51%          | 6,522.75             | 58,656.00         | 1.1176         | 6,900.41                               | 13,423.16                                     | 65,556.41       | 832.24          | 194.64          | 503.37     |
| Recruitment Coordinator           | \$54,799.29         | 7.04%           | 3,856.71             | 58,656.00         | 1.1748         | 10,252.90                              | 14,109.61                                     | 68,908.90       | 874.80          | 204.59          | 529.11     |
| Operations Coordinator            | \$56,280.41         | 4.22%           | 2,375.59             | 58,656.00         | 1.2065         | 12,115.37                              | 14,490.96                                     | 70,771.37       | 898.44          | 210.12          | 543.41     |
| <b>Total</b>                      | <b>\$830,065.69</b> |                 | <b>167,086.31</b>    | <b>997,152.00</b> |                | <b>46,637.27</b>                       | <b>1,043,789.27</b>                           | <b>13250.86</b> | <b>3,098.99</b> | <b>8,014.63</b> |            |

Total Salaries Needed to Fund Coordinator FLSA 213,723.58  
FICA SS Total 13,250.86  
FICA Med Total 3,098.99  
IMRF Total 8,014.63

**Budget Impact for Coordinators 238,088.06**

**Scenario 2 Managers and Coordinators Budget Impact Total 306,631.47**

# Capital

**Approved Capital Improvement Plan  
FY2021 - FY2025**

| Capital Areas                     | Capital Type                                       | ACP 2021 Plan     | ACP YE2021 Budget | ACP 2022 Plan     | Approved ACP2022 Budget | ACP YE 2022 Budget | ACP 2023 Plan     | Approved ACP2023 Budget | ACP PYE 2023 Budget | Actual Year End 2023 | Carryover to 2024 | ACP 2024 Proposed Plan | Budgeted 2024 ACP | 2024 PYE          | 2024 Carryover    | ACP 2025 Proposed Plan | Total 5 year Capital Expenditure |
|-----------------------------------|--|-------------------|-------------------|-------------------|-------------------------|--------------------|-------------------|-------------------------|---------------------|----------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------------|----------------------------------|
| <b>Projects</b>                   |  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
| <b>460001</b>                     | Hoffman Estates Construction Costs                 | 250,000.00        | 146,100.00        | 0.00              | 103,900.00              | 103,900.00         | 0.00              | 0.00                    | 28,627.82           |                      |                   | 0.00                   | 0.00              | 0.00              |                   |                        |                                  |
|                                   | Wheeling Green House                               | 0.00              | 0.00              | 0.00              | 0.00                    | 0.00               | 80,000.00         | 98,597.05               | 0.00                |                      | 69,969.23         | 0.00                   | 69,969.23         | 69,969.23         |                   |                        |                                  |
|                                   | ADA Transition Plan                                | 42,768.00         | 3,785.43          | 0.00              | 38,982.57               | 38,982.57          | 0.00              | 14,865.25               | 14,865.25           |                      |                   | 0.00                   | 0.00              | 0.00              |                   |                        |                                  |
|                                   | Park Central Parking Lot                           |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        | 10,000.00                        |
|                                   | Park Central Roof                                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        | 150,000.00                       |
| <b>Projects Total</b>             |  | <b>417,209.50</b> | <b>160,115.31</b> | <b>32,778.50</b>  | <b>289,872.69</b>       | <b>178,636.14</b>  | <b>80,000.00</b>  | <b>113,462.30</b>       | <b>43,493.07</b>    | <b>43,493.07</b>     | <b>69,969.23</b>  | <b>0.00</b>            | <b>69,969.23</b>  | <b>69,969.23</b>  |                   |                        | <b>160,000.00</b>                |
| <b>Vehicles/Maintenance</b>       | <b>Fleet Nar Bus Type - Year</b>                   |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
| <b>460002</b>                     | 501 26 passenger- accessible 2007                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   | \$150,500.00           | \$180,000.00      | \$0.00            | \$180,000.00      |                        |                                  |
|                                   | 502 20 passenger- accessible 2006                  |                   |                   | \$105,500.00      | \$0.00                  | \$0.00             | \$0.00            | \$0.00                  |                     |                      |                   | \$150,500.00           | \$0.00            | \$0.00            |                   |                        |                                  |
|                                   | 503 20 passenger- accessible 2018                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 506 14 passenger- non-accessible 2006              | \$82,500.00       | 0.00              | \$0.00            | \$89,400.00             | \$91,915.00        |                   |                         |                     | Sell to Fixed Asset  |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 507 26 passenger- accessible 2016                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 508 14 passenger- accessible, IDOT 2010            |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 509 14 passenger- accessible 2011                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   | \$120,300.00           |                   | \$0.00            |                   |                        |                                  |
|                                   | 510 14 passenger- accessible, IDOT 2016            |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 511 14 passenger- accessible, IDOT 2017            |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 512 14 passenger- accessible 2018                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 513 Minivan (6 passengers) 2008                    | \$72,250.00       | \$0.00            | \$0.00            | \$84,100.00             | \$86,615.00        |                   |                         |                     |                      |                   |                        | \$60,000.00       | \$0.00            | \$60,000.00       |                        |                                  |
|                                   | 514 14 passenger- accessible 2010                  |                   |                   |                   |                         |                    | \$95,000.00       | \$120,300.00            | \$12,000.00         |                      | \$108,300.00      |                        | \$108,300.00      | \$118,293.70      |                   |                        |                                  |
|                                   | 515 14 passenger- accessible, IDOT 2012            |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 516 14 passenger- accessible 2012                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 518 14 passenger- accessible, IDOT 2008            | Return to IDOT    |                   |                   |                         |                    |                   |                         |                     | Return               |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 519 14 passenger- accessible 2006                  | \$82,500.00       | \$0.00            | \$0.00            | \$89,400.00             | \$91,915.00        |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 520 14 passenger- accessible 2008                  |                   |                   |                   | \$82,500.00             | \$11,730.00        |                   | \$108,570.00            | \$108,013.00        |                      | \$557.00          |                        |                   |                   |                   |                        |                                  |
|                                   | 521 14 passenger- accessible 2009                  |                   |                   |                   | \$82,500.00             | \$82,500.00        |                   | \$108,570.00            | \$108,013.00        |                      | \$557.00          |                        |                   |                   |                   |                        |                                  |
|                                   | 522 14 passenger- accessible 2011                  |                   |                   |                   |                         |                    | \$80,000.00       | \$120,300.00            | \$12,000.00         |                      | \$108,300.00      |                        | \$108,300.00      | \$115,850.70      |                   |                        |                                  |
|                                   | 523 14 passenger- accessible 2018                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 524 14 passenger- accessible 2017                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 525 14 passenger- accessible 2016                  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 526 14 passenger- accessible, IDOT 2017            |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | Gigabyte 14 passenger- accessible, IDOT 2021 - NEW | 0.00              |                   |                   |                         | 3,000.00           |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | Cruiser 14 passenger- accessible NEW               |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 14 passenger- accessible - NEW                     |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 14 passenger- accessible NEW                       |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | 14 passenger- accessible NEW                       |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | Drifter Transit -Accessible NEW                    |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | Maintenance Contingency                            |                   |                   |                   |                         |                    |                   | 6,000.00                | 4,886.00            |                      | 1,114.00          |                        | 7,329.00          | 7,600.00          |                   |                        | 0.00                             |
| <b>Vehicles/Maintenance Total</b> |  | <b>237,250.00</b> | <b>0.00</b>       | <b>270,500.00</b> | <b>427,900.00</b>       | <b>296,905.00</b>  | <b>175,000.00</b> | <b>463,740.00</b>       | <b>244,912.00</b>   | <b>248,868.60</b>    | <b>218,828.00</b> | <b>421,300.00</b>      | <b>463,929.00</b> | <b>241,744.40</b> | <b>222,184.60</b> | <b>0.00</b>            | <b>1,024,200.00</b>              |
| <b>Technology/Hardware</b>        |  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
| <b>460003</b>                     | Computer (lease / purchase)                        | 11,038.32         | 11,038.32         | 34,667.32         | 34,667.32               | 25,030.64          | 34,900.00         | 34,900.00               | 34,900.00           | 18,981.08            | 0.00              | 34,900.00              | 34,900.00         | 34,900.00         |                   |                        | 34,900.00                        |
|                                   | Server   | 0.00              | 0.00              | 0.00              | 0.00                    | 0.00               | 0.00              | 28,000.00               | 27,414.00           | 21,068.12            | 586.00            | 0.00                   | 0.00              | 0.00              |                   |                        | 0.00                             |
|                                   | Tech Infrastructure                                |                   |                   | 0.00              | 80,573.76               | 80,573.73          | 36,722.41         | 36,722.41               | 36,722.41           | 56,309.82            | 0.00              | 17,223.67              | 17,223.67         | 19,425.67         |                   |                        | 10,563.00                        |
|                                   | iPads  | 3,385.39          | 3,385.39          | 2,500.00          | 2,500.00                | 11,692.96          | 2,500.00          | 2,500.00                | 3,086.00            | 3,086.00             | -586.00           | 2,500.00               | 2,500.00          | 0.00              |                   |                        | 0.00                             |
|                                   | Printer Lease                                      | 18,503.11         | 18,503.11         | 15,164.64         | 15,164.64               | 15,080.64          | 15,080.64         | 15,080.64               | 15,080.64           | 15,080.64            | 0.00              | 15,080.64              | 15,080.64         | 17,280.64         |                   |                        | 17,280.64                        |
|                                   | Printer replacements                               | 2,200.00          | 2,200.00          | 0.00              | 0.00                    | 0.00               | 2,200.00          | 2,200.00                | 2,200.00            | 1,283.40             | 0.00              | 2,200.00               | 2,200.00          | 0.00              |                   |                        | 0.00                             |
|                                   | Finance system update                              |                   |                   | 0.00              | 0.00                    | 0.00               | 0.00              | 23,250.00               | 23,250.00           | 20,162.54            | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 85,000.00                        |
| <b>Technology/Hardware Total</b>  |  | <b>49,108.36</b>  | <b>49,447.70</b>  | <b>52,331.96</b>  | <b>132,905.72</b>       | <b>132,377.97</b>  | <b>91,403.05</b>  | <b>142,653.05</b>       | <b>142,653.05</b>   | <b>135,971.60</b>    | <b>0.00</b>       | <b>71,904.31</b>       | <b>71,904.31</b>  | <b>71,606.31</b>  | <b>0.00</b>       | <b>0.00</b>            | <b>147,743.64</b>                |
| <b>Building/Maintenance</b>       |  |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
| <b>460004</b>                     | <b>Sites</b>                                       |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | RMCC - Storage & Office Space (Paid every 3 years) | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 51,000.00         | 51,000.00               | 51,000.00           | 51,000.00            | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 0.00                             |
|                                   | Hanover Park Maintenance (Paid every 3 years)      | 9,936.00          | 0.00              | 0.00              | 9,936.00                | 9,936.00           | 0.00              | 0.00                    | 0.00                | 0.00                 | 0.00              | 9,936.00               | 9,936.00          | 0.00              | 0.00              |                        | 0.00                             |
|                                   | HP Sensory Room Maintenance (every 3 years)        | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 2,000.00          | 2,000.00                | 0.00                | 0.00                 | 2,000.00          | 0.00                   | 0.00              | 1,835.95          |                   |                        | 0.00                             |
|                                   | HP Sensory Garden Maintenance                      | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 4,000.00          | 4,000.00                | 4,000.00            | 4,007.00             | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 0.00                             |
|                                   | Rolling Meadows Maintenance (Paid for needs)       | 21,000.00         | 0.00              | 6,000.00          | 27,000.00               | 21,595.00          | 0.00              | 0.00                    | 0.00                | 0.00                 | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 0.00                             |
|                                   | RM Sensory Room (every 3 years)                    | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 2,000.00          | 2,000.00                | 4,000.00            | 4,169.90             | -2,000.00         | 0.00                   | 0.00              | 4,169.00          |                   |                        | 0.00                             |
|                                   | RM Dream Lab                                       | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 4,276.00          | 4,276.00                | 2,276.00            | 2,276.56             | 2,000.00          | 8,939.00               | 10,939.00         | 0.00              | 0.00              |                        | 0.00                             |
|                                   | Mount Prospect Maintenance (Paid every 3 years)    | 0.00              |                   | 9,099.00          | 9,099.00                | 9,099.00           | 0.00              | 0.00                    | 0.00                | 0.00                 | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 9,099.00                         |
|                                   | MP Sensory Room (every 3 years)                    | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 0.00              | 0.00                    | 0.00                | 0.00                 | 0.00              | 2,000.00               | 2,000.00          | 1,835.95          |                   |                        | 0.00                             |
|                                   | Wheeling Maintenance (Paid every 3 years)          | 0.00              |                   | 8,098.20          | 8,098.20                | 8,098.20           | 0.00              | 0.00                    | 0.00                | 0.00                 | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 8,098.20                         |
|                                   | WH Sensory Room (every 3 years)                    | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 0.00              | 0.00                    | 0.00                | 0.00                 | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 2,000.00                         |
|                                   | Buffalo Grove Cleaning                             | 4,194.00          | 4,194.00          | 4,194.00          | 4,194.00                | 3,896.00           | 4,194.00          | 3,896.00                | 3,896.00            | 3,876.00             | 0.00              | 3,896.00               | 3,896.00          | 4,091.00          |                   |                        | 3,896.00                         |
|                                   | BG Sensory Room (every 3 years)                    | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 0.00              | 0.00                    | 0.00                | 0.00                 | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 0.00                             |
|                                   | Hoffman Estates Maintenance (Paid every 3 years)   | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 12,698.60         | 12,698.60               | 0.00                | 12,698.60            | 0.00              | 0.00                   | 0.00              | 0.00              |                   |                        | 0.00                             |
|                                   | <b>Office</b>                                      |                   |                   |                   |                         |                    |                   |                         |                     |                      |                   |                        |                   |                   |                   |                        |                                  |
|                                   | Fire Box (Being evaluated for replacement)         | 0.00              |                   | 0.00              | 0.00                    | 0.00               | 30,000.00         | 30,000.00               | 45,887.00           | 45,887.00            | -15,887.00        | 0.00                   | 0.00              | 0.00              |                   |                        | 0.00                             |
|                                   | HVAC (RTU being evaluated for replacement)         | 11,066.00         | 11,066.00         | 0.00              | 0.00                    | 0.00               | 5,000.00          | 5,000.00                | 24,203.92           | 24,203.92            | -19,203.92        | 12,500.00              | 5,000.00          | 3,557.70          |                   |                        | 5,000.00                         |
|                                   | Other Infrastructure                               | 1,750.00          | 1,750.00          | 1,810.00          | 1,810.00                | 1,810.00           | 2,000.00          | 2,000.00                | 2,000.00            | 0.00                 | 0.00              | 2,000.00               | 2,000.00          | 243.36            |                   |                        | 2,000.00                         |
|                                   | Office Update                                      | 39,000.00         | 3,879.18          | 3,600.00          | 38,720.82               | 38,720.82          | 35,000.00         | 35,000.00               | 35,000.00           | 43,454.39            | 0.00              | 35,000.00              | 35,000.00         | 2,718.43          |                   |                        | 0.00                             |
| <b>Building/Maintenance Total</b> |  | <b>86,946.00</b>  | <b>20,889.18</b>  | <b>32,801.20</b>  | <b>98,858.02</b>        | <b>93,155.02</b>   | <b>152,168.60</b> | <b>151,870.60</b>       | <b>172,262.92</b>   | <b>178,874.77</b>    | <b>-20,392.32</b> | <b>74,271.00</b>       | <b>68,771.00</b>  | <b>18,451.39</b>  | <b>0.00</b>       | <b>30,093.20</b>       | <b>376,280.00</b>                |
| <b>Total Capital Expenses</b>     |  | <b>790,513.86</b> | <b>230,452.19</b> | <b>388,411.66</b> | <b>949,536.43</b>       | <b>701,074.13</b>  | <b>498,571.65</b> | <b>871,725.95</b>       | <b>603,321.04</b>   | <b>607,208.04</b>    | <b>268,404.91</b> | <b>567,475.31</b>      | <b>674,573.54</b> | <b>401,771.33</b> | <b>272,802.21</b> | <b>337,836.84</b>      | <b>2,583,872.42</b>              |

| Capital Areas                     |            | Capital Type                                       | 2024 PYE     | 2024 Carryover | ACP 2025 Proposed Plan | ACP 2026    | 2027         | 2028         | 2029         | 2030       | Total 5 year Capital Expenditure |
|-----------------------------------|------------|--|--------------|----------------|------------------------|-------------|--------------|--------------|--------------|------------|----------------------------------|
| <b>Projects</b>                   |            |  |              |                |                        |             |              |              |              |            |                                  |
| <b>460001</b>                     |            | Wheeling Green House                               | 34,969.43    | 34,999.80      |                        |             |              |              |              |            | 0.00                             |
|                                   |            | Park Central Parking Lot                           |              |                | -10,000.00             |             |              |              |              |            | 0.00                             |
|                                   |            | Media Lab  |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   |            | Park Central Roof                                  |              |                | 150,000.00             | 150,000.00  |              |              |              |            | 150,000.00                       |
| <b>Projects Total</b>             |            |  | 34,969.43    | 34,999.80      | 140,000.00             | 150,000.00  | 0.00         | 0.00         | 0.00         | 0.00       | 150,000.00                       |
| <b>Vehicles/Maintenance</b>       | Fleet Name | Bus Type - Year                                    |              |                |                        |             |              |              |              |            |                                  |
| <b>460002</b>                     | 501        | 26 passenger- accessible 2007                      | \$0.00       | \$180,000.00   |                        |             | \$180,000.00 |              |              |            | 180,000.00                       |
|                                   | 502        | 20 passenger- accessible 2006                      | \$0.00       |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 503        | 20 passenger- accessible 2018                      |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 507        | 26 passenger- accessible 2016                      |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 508        | 14 passenger- accessible, IDOT 2010                |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 509        | 14 passenger- accessible 2011                      | \$0.00       |                |                        |             |              | \$140,000.00 |              |            | 140,000.00                       |
|                                   | 510        | 14 passenger- accessible, IDOT 2016                |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 511        | 14 passenger- accessible, IDOT 2017                |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 512        | 14 passenger- accessible 2018                      |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 513        | Minivan (6 passengers) 2008                        | \$0.00       | \$60,000.00    |                        | \$80,000.00 |              |              |              |            | 80,000.00                        |
|                                   | 515        | 14 passenger- accessible, IDOT 2012                |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 516        | 14 passenger- accessible 2012                      |              |                |                        |             |              |              | \$140,000.00 |            | 140,000.00                       |
|                                   | 522        | 14 passenger- accessible 2011                      | \$115,850.70 |                |                        |             | \$140,000.00 |              |              |            | 140,000.00                       |
|                                   | 523        | 14 passenger- accessible 2018                      |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 524        | 14 passenger- accessible 2017                      |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 525        | 14 passenger- accessible 2016                      |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 526        | 14 passenger- accessible, IDOT 2017                |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 518        | Gigabyte 14 passenger- accessible, IDOT 2021       |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 506        | Drifter Transit-Accessible 2023                    |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 521        | Kevin 14 passenger- accessible - 2023              |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 514        | Lightening 14 passenger- accessible - 2023         |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 519        | Cruiser 14 passenger- accessible 2024              |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | 520        | Shia 14 passenger- accessible - 2024               |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | Add on     | McBussin 15 passenger- accessible - 2025           |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   | Add on     | Thunder 14 passenger- accessible- 2025             |              |                |                        |             |              |              |              |            | 0.00                             |
|                                   |            | Bus wraps  | 7,600.00     |                | 0.00                   | 2,000.00    | 3,000.00     | 4,000.00     | 3,000.00     | 6,000.00   | 18,000.00                        |
| <b>Vehicles/Maintenance Total</b> |            |  | 241,744.40   | 240,000.00     | 0.00                   | 82,000.00   | 183,000.00   | 144,000.00   | 143,000.00   | 146,000.00 | 698,000.00                       |
| <b>Technology/Hardware</b>        |            |  |              |                |                        |             |              |              |              |            |                                  |
| <b>460003</b>                     |            | Computer (lease / purchase)                        | 34,900.00    |                | 34,900.00              | 30,000.00   | 30,000.00    | 30,000.00    | 30,000.00    | 30,000.00  | 150,000.00                       |
|                                   |            | Website  |              |                | 0.00                   | 30,000.00   | 0.00         | 0.00         | 0.00         | 0.00       | 30,000.00                        |
|                                   |            | Server   | 0.00         |                | 0.00                   | 0.00        | 0.00         | 35,000.00    | 0.00         | 0.00       | 35,000.00                        |
|                                   |            | Tech Infrastructure                                | 19,425.87    |                | 10,563.00              | 10,250.00   | 12,000.00    | 8,500.00     | 24,500.00    | 8,500.00   | 63,750.00                        |
|                                   |            | iPads  | 0.00         |                | 0.00                   | 0.00        | 0.00         | 0.00         | 0.00         | 0.00       | 0.00                             |
|                                   |            | Printer (lease / purchase)                         | 17,280.64    |                | 17,280.64              | 17,782.80   | 17,782.80    | 17,782.80    | 18,500.00    | 18,500.00  | 90,348.40                        |
|                                   |            | Finance system update                              | 0.00         |                | 85,000.00              | 0.00        | 0.00         | 0.00         | 0.00         | 0.00       | 0.00                             |
| <b>Technology/Hardware Total</b>  |            |  | 71,606.31    | 0.00           | 147,743.64             | 88,032.80   | 59,782.80    | 56,282.80    | 108,000.00   | 57,000.00  | 369,098.40                       |
| <b>Building/Maintenance</b>       |            |  |              |                |                        |             |              |              |              |            |                                  |
| <b>460004</b>                     | Sites      | RMCC - Storage & Office Space (Paid every 3 years) | 0.00         |                | 0.00                   | 0.00        | 0.00         | 0.00         | 51,000.00    | 0.00       | 51,000.00                        |
|                                   |            | HP Maintenance (Paid every 3 years)                | 0.00         |                | 0.00                   | 0.00        | 9,936.00     | 0.00         | 0.00         | 9,936.00   | 19,872.00                        |
|                                   |            | HP Sensory Room Maintenance (every 3 years)        | 1,835.95     |                | 0.00                   | 2,762.71    | 0.00         | 2,000.00     | 0.00         | 0.00       | 4,762.71                         |
|                                   |            | HP Sensory Garden Maintenance                      | 0.00         |                | 0.00                   | 0.00        | 0.00         | 0.00         | 0.00         | 0.00       | 0.00                             |
|                                   |            | Rolling Meadows Maintenance (Paid for needs)       | 0.00         |                | 0.00                   | 0.00        | 0.00         | 0.00         | 0.00         | 0.00       | 0.00                             |
|                                   |            | RM Sensory Room (every 3 years)                    | 4,169.00     |                | 0.00                   | 0.00        | 4,000.00     | 0.00         | 4,000.00     | 0.00       | 8,000.00                         |
|                                   |            | RM Dream Lab                                       | 0.00         |                | 0.00                   | 5,000.00    | 5,000.00     | 5,000.00     | 5,000.00     | 5,000.00   | 25,000.00                        |
|                                   |            | Mount Prospect Maintenance (Paid every 3 years)    | 0.00         |                | 9,099.00               | 0.00        | 0.00         | 9,099.00     | 0.00         | 0.00       | 9,099.00                         |
|                                   |            | MP Sensory Room                                    | 1,835.95     |                | 0.00                   | 1,562.96    | 0.00         | 2,000.00     | 0.00         | 2,000.00   | 5,562.96                         |
|                                   |            | Wheeling Maintenance (Paid every 3 years)          | 0.00         |                | 8,098.20               | 0.00        | 0.00         | 8,098.20     | 0.00         | 0.00       | 8,098.20                         |
|                                   |            | WH Sensory Room                                    | 0.00         |                | 2,000.00               | 0.00        | 0.00         | 3,000.00     | 0.00         | 0.00       | 3,000.00                         |
|                                   |            | WH Greenhouse Maintenance                          | 0.00         |                | 0.00                   | 5,000.00    | 0.00         | 5,000.00     | 0.00         | 5,000.00   | 15,000.00                        |
|                                   |            | Buffalo Grove Cleaning                             | 4,091.00     |                | 3,896.00               | 4,194.00    | 4,195.00     | 4,195.00     | 4,195.00     | 4,195.00   | 20,974.00                        |
|                                   |            | BG Media Room                                      | 0.00         |                | 0.00                   | 0.00        | 0.00         | 3,500.00     | 0.00         | 3,500.00   | 7,000.00                         |
|                                   |            | Hoffman Estates Maintenance (Paid every 3 years)   | 0.00         |                | 0.00                   | 12,698.60   | 0.00         | 0.00         | 12,698.60    | 0.00       | 25,397.20                        |
|                                   |            | HVAC (6 RTU being evaluated for replacement)       | 3,557.70     |                | 5,000.00               | 6,000.00    | 6,000.00     | 6,000.00     | 6,000.00     | 6,000.00   | 30,000.00                        |
|                                   |            | Other infrastructure                               | 243.36       |                | 2,000.00               | 4,000.00    | 4,000.00     | 4,000.00     | 4,000.00     | 4,000.00   | 20,000.00                        |
|                                   |            | Office Update*                                     | 2,718.43     |                | 0.00                   | 0.00        | 0.00         | 0.00         | 0.00         | 0.00       | 0.00                             |
| <b>Building/Maintenance Total</b> |            |  | 18,451.39    | 0.00           | 30,093.20              | 41,218.27   | 33,131.00    | 51,892.20    | 86,893.60    | 39,631.00  | 252,766.07                       |
| <b>Total Capital Expenses</b>     |            |  | 366,771.53   | 274,999.80     | 317,836.84             | 361,251.07  | 275,913.80   | 252,175.00   | 337,893.60   | 242,631.00 | 1,469,864.47                     |