

Jessica Vasalos

Subject: FW: Budget questions
Attachments: PURSUIT BUDGET FY2025.pdf; PYE2024 Health.pdf; PYE2024 FT Salary.pdf

From: Jessica Vasalos
Sent: Thursday, October 31, 2024 5:16 PM
To: Craig Talsma <ctalsma@heparks.org>; Tracey Crawford <tcrawford@nwsra.org>
Cc: Nicolae Gereia <ngerea@NWSRA.ORG>; Jim Jarog <jjarog@mppd.org>
Subject: RE: Budget questions

Hello Craig,

Below are the answers to the questions. Our answers are in red so there is no confusion on responses.

If you have any questions, please do not hesitate to contact me.

See you tomorrow!

Jessica Vasalos

Administrative Manager
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The image is a promotional banner for NWSRA. On the left, there is a purple vertical panel containing the NWSRA logo (Northwest Special Recreation Association) with the tagline 'CELEBRATE ABILITY'. Below the logo are social media icons for Facebook, Twitter, and Instagram, and the website address 'www.nwsra.org' along with the address '3000 West Central Road, Suite 205, Rolling Meadows, IL 60008'. To the right of the purple panel is a photograph of four people (three men and one woman) smiling and posing together. Below the photo, the text reads 'NOW HIRING Earn Extra Income Make a Difference' with a 'STOP LOOKING! APPLY NOW!' button. Further right, it says 'For In-Person or Virtual Programming Options! Visit nwsra.org/brochure' and includes a quote: '“We exist to provide outstanding opportunities through recreation for children and adults with disabilities”'.

From: Craig Talsma <ctalsma@heparks.org>
Sent: Wednesday, October 30, 2024 12:08 PM
To: Tracey Crawford <tcrawford@nwsra.org>

Cc: Nicolae Gereaa <ngereaa@nwsra.org>; Jessica Vasalos <jvasalos@nwsra.org>; Jim Jarog <jjarog@mppd.org>

Subject: Budget questions

Hi Tracey,

Congrats on presenting the 2025 budget; it looks as if staff did a lot of hard work in preparing it. I do have some questions on the budget, some are minor, and others more significant:

Please explain the Pursuit Program revenue decreasing from \$188,378 to \$75,000; please provide a reconciliation of all pursuit revenues and expenses (salaries, benefits, training, supplies, postage, etc.) to a net overall. **Please find attached a copy of the PURSUIT Budget. After the PURSUIT program and budget presentation in the spring to the NWSRA Board, it was recommended that both agencies add additional expenses directly into the budget, this will essentially drop the net split at the end of the fiscal year. It does increase the monthly reimbursement. Each year both sides will be adding more and more expenses, decreasing the net. NWSRA will still be adding commercial and municipal outings and contracted specialty instructors, in the amount of \$19,300. Below is a bulleted explanation summary that can be found on the NWSRA FY2025 Proposed Budget Assumptions page included in the packet illustrating the net impact:**

- \$18,644 was increased in the budget for NWSRA supplies bringing the revenue down by \$18,644 – Previously we were reimbursed \$37,326.37 monthly and for FY2025 we will be reimbursed \$38,901.37 monthly.
- A 3rd Records Q was hired through Clearbrook for a rough salary of \$55,000, so that brought the budget down by \$55,000
- Clearbrook budgets very conservatively. Clients that receive funding pay two different rates for activities when they are in the PURSUIT programming space vs. when they are out in the community. The out in the community rate is higher but Clearbrook only budgets for all clients to be at the lower rate for staying in the programming space.

SLSF Grant amount of \$397,500; please provide a reconciliation of this and all SLSF expenses withing the budget (salaries, benefits, training, supplies, postage ,etc.) to a net overall. What is reimbursed and where does it go? **Attached is the SLSF Contribution breakdown that was included in our Budget Packet. It is called “SLSF Contribution”. This outlines the SLSF Grant for the NWSRA expenses that fall within the 5 pillars. In addition, for reimburses NWSRA for postage and the SLSF grant writer. In 2024, SLSF will reimburse NWSRA for the Grant Writer expenses in the amount of \$29,274.33, and for postage in FY2024 a total of \$5,467.13. The FY2025 SLSF Contributions and reimbursements are provided on the SLSF Contributions sheet in the budget packet.**

Would suggest not budgeting for bad debt expense (just reverse from original line item due to de minimums nature). **We will remove this item.**

Is NWSRA on government rate with Verizon? Monthly fees are reduced, and new phones are half price. – **Yes, we are on the government discount program.**

Why do we send almost all FT staff to IPRA/IAPD state conference when they need to go elsewhere for their certifications, etc.? **Several of our staff hold two certifications – CTRS, CPRP, SHRM, CFRE or CPA. IPRA is the one conference that holds CEU opportunities for all certifications. The budget represents a cut in attendance for other conferences. For FY2025, the levels attending conferences are Executive Director and Superintendents attending conferences like NRPA and ATRA. The other conferences budgeted are ILTRA, ITRS, IPRA and other local conferences, not all employees, due to scheduling conflicts are attending these conferences. There are only three employees that attend IPRA full conference due to the set up for IPRF silent auction, all others attend Friday only or no frills. We also double and triple occupancy for hotel stays at conference for everyone, with the exception of the Executive Director. Please keep in mind many of the other certifications require annual recertification with proof of CEU’s annually.**

What is the current NWSRA monthly bill for PDRMA Health? I think the 2024 projection might be off. Here are the bills paid for PDRMA Health. There is also going to be another full-time position open as of November 4. Leaving 10 full time positions open through end of year and beginning FY2025. – Staff calculated what we estimated based on actuals per employee for September through December. This calculation is lower than taking an average calculation from January through August and multiplying by the remaining 4 months. The calculation attached include the hiring of two staff before the end of the year from September to December.

9/30/2024	PDRMA	August 2024 health premiums	8/31/2024	35,242.07
8/30/2024	PDRMA	July 2024 health program charges	7/31/2024	35,290.73
7/30/2024	PDRMA	June 2024 health premium charges	6/30/2024	36,255.56
6/30/2024	PDRMA	May 2024 health program premiums	5/31/2024	35,251.80
5/30/2024	PDRMA	April 2024 health charges	4/30/2024	35,249.85
4/30/2024	PDRMA	March 2024 health program charges	3/31/2024	36,572.92
3/30/2024	PDRMA	February 2023 Health	2/29/2024	36,584.58
3/1/2024	PDRMA	January Health Plan	1/31/2024	39,361.52

We are we budgeting to hire new FT staff but not budgeting anything for health insurance (or training, conferences, mileage, etc.)? The proposed FY2025 budget reflects hiring the open positions throughout the fiscal year. This is included in health insurance, training, conferences and mileage. In the past, we have budgeted for full capacity at 46 full time staff to all be in place as of January 1. This year as mentioned during the personnel committee meeting, we plotted to hire staff through a staggered process throughout FY2025, in hopes that this would reflect more actual expenses that NWSRA incurs. This change is reflected in mileage, health, salary/merit increases, trainings, FICA, IMRF, phone stipends and conferences.

Why is power DMS \$8,840 for a year? Is this being used? This is the user access fee for all full-time staff to access the software. Power DMS is cloud-based platform that helps us organize, edit, distribute and track changes for our policies, procedures and all manuals. Power DMS is also used for implementing training for all staff allowing us to track and record when staff have completed each recommended training needed. Power DMS was originally purchased for the Distinguished Agency Accreditation process when all agencies were required to move from paper to electronic.

What services of Bamboo are we using for \$25k per year? BambooHR is a human resource information system. NWSRA uses this system for the following:

- Application, hiring, and onboarding system
- Houses all staff employment information – including personal contact information, compensation information, benefit information, payroll information, emergency contact information, full-time time off tracking information, training tracking, tracks assigned agency equipment given to employees, tracked COVID-19 information
- Onboarding and offboarding check lists
- Performance information – houses evaluations for all staff
- All department heads access to their direct report’s employment information
- All part time staff personal files are now digital in BambooHR
- Just added performance review capability eliminating PerformYard
- Direct Messaging to all staff
- Time management for full time employees and volunteers
- Allows quarterly surveying of all employees
- Able to create reports for employment needs

NWSRA should not be purchasing gift cards for any reason. – Yes, we understand, and we did not budget to purchase any gift cards in FY2025.

How does the referral program work for payment? This program is used to assist in the recruitment of part time staff. When a staff recommends a potential new employee and the employee applies, interviews, comes to orientation/training, and works a program then the referral employee receives 50.00. This is added to the paychecks and taxed. Then all employees who have made a referral are entered into a quarterly drawing for a chance to receive \$150 if they are randomly selected. This too is added to paychecks and taxed. This campaign was very successful for camp staff that were hired for FY2024.

Please explain how the RMPD salary reimbursement is being accounted for? Budgeted for? RMPD salary reimbursement is received quarterly from RMPD. The salary amount is credited to the full-time salary line item and the FICA amounts are credited to the FICA line items as a reimbursement to the expenses. RMPD reimburses NWSRA for 1/3 of the salary, taxes and phone stipend. This employee is a part of his spouses' health insurance.

Did the board approve the hiring of a grant writer for \$42,000 per year? The SLSF Board did approve this, and is reimbursing NWSRA for FY2024 and FY2025 expenses.

Please provide detail of the FT salary amounts for projected and budget (the YE projected seems off). What FT positions/duration are included in the 2025 budget? All open full-time positions have budgeted for hiring all the positions by end of year FY2025. The hiring for the open positions is staggered throughout the year. This is also explained in the NWSRA FY2025 Proposed Budget Assumptions page included in the packet.

The year end projections include adjustments that were made for compression once FLSA was implemented in July and the Board gave approval to move forward. However, these adjustments were not made until end of September. Below are the calculations which were used to calculate FY2025. These include the staggered hiring of staff throughout FY2025, mentioned above and discussed during the Personnel Committee meeting. Attached please find the PYE2024 FT Salaries. Below outlines the FT Salary worksheet for FY2025.

Open Positions FY2025				
Postion Title	Annual Salary	Per Pay Period	Pay Periods	Salary for FY2025
Inclusion Coordinator	46,645.75	1,794.07	24	43,057.62
Inclusion Coordinator	48,017.63	1,846.83	12	22,161.98
Support Services Coordinator	46,645.75	1,794.07	24	43,057.62
Collaborative Coordinator	46,645.75	1,794.07	26	46,645.75
Collaborative Coordinator	48,017.63	1,846.83	24	44,323.97
Recreation Specialist	43,888.00	1,688.00	19	32,072.00
Recreation Specialist	43,888.00	1,688.00	12	20,256.00
				251,574.93

PYE2024 = \$2,246,032.89 (includes two open positions hiring before YE2024)

Total salaries for open positions \$251,574.93 amount reflects staggered hiring throughout FY2025

FY2025 3% Merit & 1% Salary pool = \$89,841.32

FY2025 RMPD Salary Reimbursement for IT Manager = (\$25,924.00) – This represents 1/3 of the IT Manager Salary

Total FY2025 Salary = \$2,561,525.14

Have we done a full analysis of all FT positions to see if there may be areas to reduce instead of trying to eliminate the PT staff that provide direct services to the districts and the participants? We have gone without hiring many of the open FT positions; perhaps don't hire these positions instead of reducing PT staff. It is worth an analysis of the overall FT vs. PT responsibilities. – Yes we have gone without – however it has not been easy by any means and is a reason staff keep leaving. We have done an in-house analysis of the full-time positions open. Currently, to support the programming and services provided Superintendents and Managers are filling in to replace the seven open positions. It is affecting employee moral and creating various levels of burn out. All of the entry level staff, coordinators and managers provide direct programming, address behaviors, assess and evaluate participants and

drive the vans. We have not been able to consistently find part-time staff to fill leadership positions and address the above responsibilities. Part-time staff are in support roles. They are not always experienced or certified to deal with some of the aggressive behavior management, provide assessments for participants, evaluate progress, set goals or drive our vans. Per IDOT, in order to drive our vans, obtain a CDL and transport passengers, you must be 21 years old.

Therefore, the full-time open positions need to be filled in order for our management team to complete our goals and objectives outlined in our strategic plan. The budget that is proposed (Version 2) recommends using reserve to pay for part time and inclusion aides needed while the MDAA is reviewed in FY2025.

Can staff please provide a simple reconciliation of the 2021-2025 capital plan?

We have the starting balance. Please confirm the actual expenditures or 2021-2023, and then YEP for 2024 and budget for 2025.

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 expenditures are outlined in the Capital Improvement Plan for the last 5 years.

Where is our future capital replacement plan (2026 and ongoing)? We have not officially begun planning beyond the 5-year capital plan. We do have an have a replacement plan for the vehicles beyond 2025, however we need to confirm with the Board whether or not they want a 5 year plan or a 3 year rolling plan or just a 1 year plan.

Thanks, Craig

Craig Talsma, CPA, CPRE

He/Him/His

Executive Director / Board Secretary

Hoffman Estates Park District

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