



# NISRA

Northern Illinois  
Special Recreation Association

## Budget Fiscal Year 2025/2026 May 1 – April 30

**Mission:** Enriching the lives of people with disabilities through meaningful recreation experiences.

**Core Values:** Fun~Professional~Compassionate~Trustworthy~Innovative



Approved February 19, 2025  
Board President: *Scott Crowe*

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## **Budget Highlights/Notes**

### **Projected FY2024/25 Year End:**

- The Year-end Total Operating Net Income is projected to be \$166,108. This is \$13,717 above the budgeted Operating Net Income. The Year-end Total Net Income, which includes Capital expenses, is projected to be -\$82,895 which is \$18,695 better than was budgeted.
- Due to the departure of the Senior Manager of Finance & Administration at the start of the fiscal year and lack of qualified candidates to fill the position, the Association changed to a contractual accounting service with an accountant in the office one day a week. The contractual accounting service is under General Ledger code #4464.
- The Manager of Human Resources position was reclassified as Senior Manager of Human Resources and Administration to take on the additional duties of management of general office operations.
- The Total Part-time Staff expense is projected to exceed the amount budgeted due in large part to the continuing increase in the return of registrants to program services. The agency has noted an increase in more participants needing 1:1 staff support, in particular with seasonal programs which is support staff (#43221).
- October of 2024 NISRA ended its collaborative Adult Day Program relationship with Pioneer Center for Human Resources thus discontinuing the Bright Program. January of 2025 NISRA opened up a third Leisure Increases Freedom & Enjoyment (L.I.F.E.) Adult Day program at the Huntley Park District.
- The implementation of new registration software was postponed to the new Fiscal Year.
- The Association purchased two new activity buses in May of 2025. The cost of the two buses were covered by donated funds from the NISRA Foundation raised in FY2022/23 and FY2023/24.

### **FY 2025/26 Notes:**

- Member dues rates were calculated with 0.0175 multiplier rate, per every \$100 of assessed Equalized Assessed Valuations.
- Health/Life Insurance will have a slight increase in cost as the Medical PPO plan (\$2000 deductible with \$1,500 HRA) averaged a 6.9% increase and the Medical HMO plan averaged a 3.6% increase in rates. A little over half the staff choose the PPO option and pay 15% toward the cost with HMO users paying 8% toward the premium cost.
- New registration software will be fully implemented this fiscal year. The additional cost is reflected in GL Code #4463 Software/Licenses.
- The Inclusion Reimbursement expense is budgeted at the amount expected to be distributed. Members may request up to 2% of their member dues as per policy 4.14.
- The Capital Vehicle Account (#5010) includes the purchase of a new Transit style van in the fiscal year for the expansion of the L.I.F.E. program.
- NISRA's 50<sup>th</sup> Anniversary as a Special Recreation Association is March of 2026. The budget includes additional marketing and recognition items to commemorate this momentous occasion.
- The NISRA Foundation Board of Directors have proposed utilizing a portion of the reserve fund in Foundation's account to fund the development of a legacy project at the Sage Therapeutic Recreation (TR) Center in Crystal Lake. At the time of budget development, preliminary work was being completed to determine feasibility of creating an outdoor multi-sport/play area adjacent to the TR Center. This potential capital project is not included in the budget. The current NISRA Foundation reserve fund is greater than the amount that has been recommended by the Foundation's auditing firm, and the auditors have recommended the Foundation consider reducing the dollar amount in the reserve fund.
- The FY 2025/26 budget proposes a 4% merit increase pool for FT staff. Actual merit increases will be determined through annual performance appraisals and annual performance goal achievement.

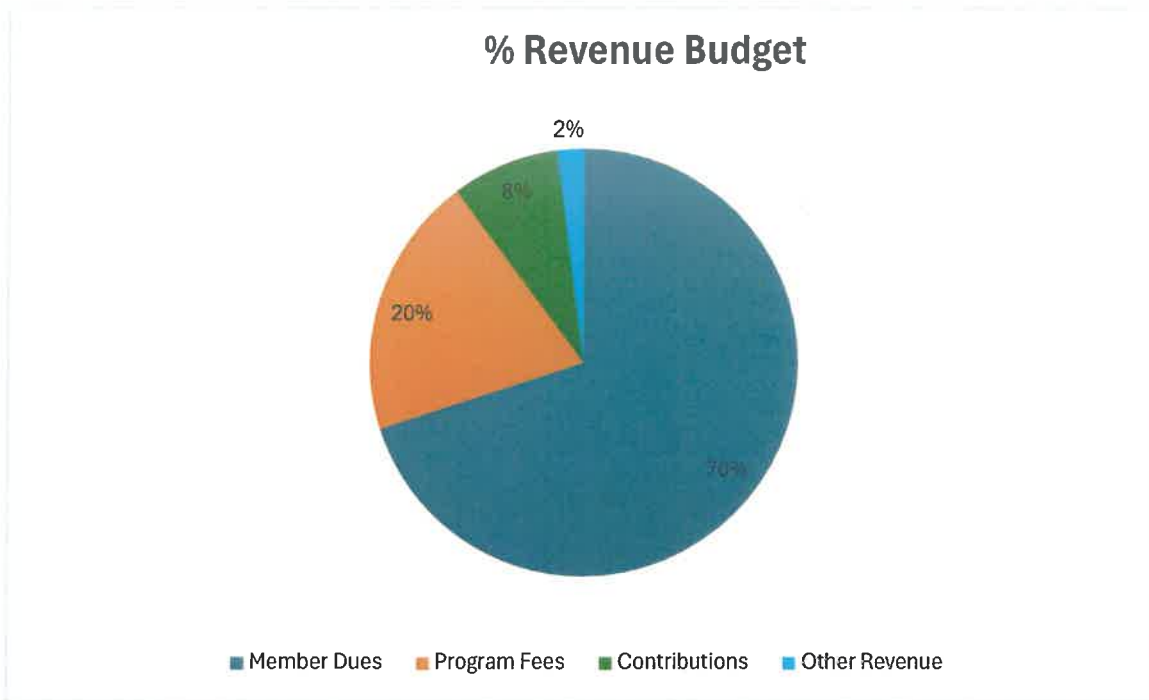
# Member Dues

FY 2025/26

Approved October 16, 2024

| DISTRICT          | 2022 EAV's            | FY 24/25 Member Dues<br>Approved Dues Rate .0175 | 2023 EAV's            | FY 25/26 Member Dues<br>Approved Dues Rate .0175 |
|-------------------|-----------------------|--------------------------------------------------|-----------------------|--------------------------------------------------|
| Barrington        | 778,664,361           | 136,266                                          | 817,144,172           | 143,000                                          |
| Cary              | 746,746,926           | 130,681                                          | 781,079,466           | 136,689                                          |
| Crystal Lake      | 1,825,768,933         | 319,510                                          | 1,972,387,843         | 345,168                                          |
| Dundee Township   | 2,335,311,280         | 408,679                                          | 2,598,017,098         | 454,653                                          |
| Elgin             | 3,247,515,844         | 568,315                                          | 3,629,149,040         | 635,101                                          |
| Hampshire Twnshp  | 403,290,870           | 70,576                                           | 443,695,002           | 77,647                                           |
| Harvard           | 161,558,212           | 28,273                                           | 177,663,119           | 31,091                                           |
| Huntley           | 1,781,489,708         | 311,761                                          | 1,960,928,602         | 343,163                                          |
| Lake in the Hills | 353,067,666           | 61,787                                           | 395,028,143           | 69,130                                           |
| Marengo           | 166,711,946           | 29,175                                           | 183,218,646           | 32,063                                           |
| McHenry           | 861,184,991           | 150,707                                          | 928,893,822           | 162,556                                          |
| Wauconda          | 442,846,895           | 77,498                                           | 465,085,868           | 81,390                                           |
| Woodstock         | 633,142,820           | 110,800                                          | 695,589,838           | 121,728                                          |
| <b>Total</b>      | <b>13,737,300,452</b> | <b>2,404,028</b>                                 | <b>15,047,880,659</b> | <b>2,633,379</b>                                 |

### Revenues: How is the revenue generated?

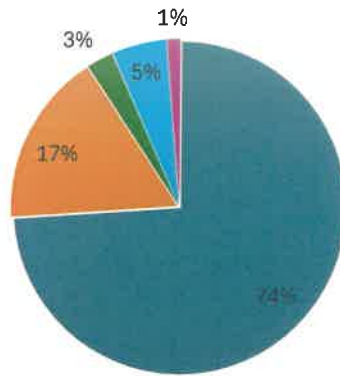


| Operating Revenue | % Budget    | Budget Total        |
|-------------------|-------------|---------------------|
| Member Dues       | 70%         | \$ 2,633,379        |
| Program Fees      | 20%         | \$ 745,100          |
| Contributions     | 8%          | \$ 306,100          |
| Other Revenue     | 2%          | \$ 78,050           |
| <b>Total</b>      | <b>100%</b> | <b>\$ 3,762,629</b> |

| Other Revenue Calculations |                  |
|----------------------------|------------------|
| Purchase of Care           | \$ 15,500        |
| Respite Services           | \$ 25,000        |
| Interest                   | \$ 33,150        |
| Equipment Disposal         | \$ -             |
| Facility Rental            | \$ 400           |
| Fundraising                | \$ 4,000         |
| <b>Total Other Revenue</b> | <b>\$ 78,050</b> |

### Expenditures: How is the money spent?

#### % Expense Budget



■ Personnel & Payroll Related Costs    ■ Contractual Services  
■ Commodities    ■ Office Operations  
■ Other

| Operating Expense                 | % Budget    | Budget Total        |
|-----------------------------------|-------------|---------------------|
| Personnel & Payroll Related Costs | 74%         | \$ 2,700,954        |
| Contractual Services              | 17%         | \$ 613,450          |
| Commodities                       | 3%          | \$ 94,850           |
| Office Operations                 | 5%          | \$ 195,038          |
| Other                             | 1%          | \$ 48,915           |
| <b>Total</b>                      | <b>100%</b> | <b>\$ 3,653,207</b> |

| Other Expenses Calculations |                  |
|-----------------------------|------------------|
| Equipment                   | \$ 35,915        |
| Respite Services            | \$ 13,000        |
| <b>Total Other Expense</b>  | <b>\$ 48,915</b> |

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**

**Approved FY 2025/26 Budget**

**2/19/2025**

**REVENUE:**

| ACCOUNT      | TITLE                | ACTUAL<br>FY 22/23 | ACTUAL<br>FY 23/24 | APPROVED<br>FY 24/25 | PROJECTED<br>FY24/25 Year End | APPROVED<br>FY 25/26 |
|--------------|----------------------|--------------------|--------------------|----------------------|-------------------------------|----------------------|
|              | <b>MEMBER DUES</b>   |                    |                    |                      |                               |                      |
| 30110        | BARRINGTON           | 126,149            | 126,149            | 136,266              | 136,266                       | 143,000              |
| 30120        | CARY                 | 113,921            | 120,872            | 130,681              | 130,681                       | 136,689              |
| 30130        | CRYSTAL LAKE         | 278,978            | 295,718            | 319,510              | 319,510                       | 345,168              |
| 30140        | DUNDEE               | 356,743            | 380,565            | 408,679              | 408,679                       | 454,653              |
| 30150        | HARVARD              | 24,110             | 26,142             | 28,273               | 28,273                        | 31,091               |
| 30160        | MARENGO              | 25,273             | 26,498             | 29,175               | 29,175                        | 32,063               |
| 30170        | MCHENRY              | 127,633            | 138,180            | 150,707              | 150,707                       | 162,556              |
| 30180        | WAUCONDA             | 70,569             | 73,690             | 77,498               | 77,498                        | 81,390               |
| 30190        | WOODSTOCK            | 96,875             | 102,670            | 110,800              | 110,800                       | 121,728              |
| 30191        | HUNTLEY              | 267,420            | 285,797            | 311,761              | 311,761                       | 343,163              |
| 30192        | HAMPSHIRE            | 58,917             | 64,786             | 70,576               | 70,576                        | 77,647               |
| 30193        | ELGIN                | 479,951            | 513,038            | 568,315              | 568,315                       | 635,101              |
| 30194        | LITH                 | 54,176             | 57,582             | 61,787               | 61,787                        | 69,130               |
| <b>TOTAL</b> | <b>MEMBER DUES</b>   | <b>2,080,715</b>   | <b>2,211,687</b>   | <b>2,404,028</b>     | <b>2,404,028</b>              | <b>2,633,379</b>     |
|              | <b>PROGRAM FEES</b>  |                    |                    |                      |                               |                      |
| 30210        | NORTHWEST            | 48,021             | 52,961             | 58,000               | 58,000                        | 60,000               |
| 30220        | CENTRAL              | 42,410             | 51,766             | 58,000               | 67,000                        | 68,000               |
| 30230        | EASTERN              | 28,850             | 30,773             | 38,000               | 38,000                        | 39,000               |
| 30231        | SOUTHERN             | 34,552             | 34,995             | 47,000               | 45,000                        | 48,000               |
| 30240        | TRIPS                | 22,344             | 21,829             | 48,000               | 25,000                        | 48,000               |
| 30250        | MENTAL HEALTH        | 2,193              | 1,946              | 2,000                | 1,500                         | 1,500                |
| 30251        | CULTURAL ARTS        | 35,200             | 39,025             | 35,000               | 31,000                        | 35,000               |
| 30255        | SNOEZELEN ROOM       | 0                  | 309                | 2,900                | 1,500                         | 2,500                |
| 30260        | SPECIAL OLYMP.       | 46,505             | 46,539             | 50,000               | 48,000                        | 50,000               |
| N/A          | LEISURE ED.          | 0                  | 0                  | 0                    | 0                             | 0                    |
| 30280        | SPECIAL EVENTS       | 38,232             | 41,083             | 43,000               | 43,000                        | 44,000               |
| 30290        | DAY CAMP             | 61,292             | 63,522             | 90,000               | 83,000                        | 100,000              |
| 30291        | ADULT DAY PROG       | 88,087             | 112,286            | 185,000              | 160,000                       | 240,000              |
| 30292        | BRIGHT PROGRAM       | 36,566             | 61,126             | 65,000               | 34,410                        | 0                    |
| 30295        | ADULT DAY SERV       | 3,491              | 2,795              | 3,000                | 2,000                         | 9,000                |
| 30297        | PROG FEES OTHER      | 56                 | 0                  | 0                    | 110                           | 100                  |
| <b>TOTAL</b> | <b>PROGRAM FEES</b>  | <b>487,799</b>     | <b>560,955</b>     | <b>724,900</b>       | <b>637,520</b>                | <b>745,100</b>       |
| 30300        | PURCH. OF CARE       | 7,334              | 12,289             | 15,500               | 15,500                        | 15,500               |
| 30350        | RESPIRE SERVICES     | 21,019             | 18,957             | 24,000               | 31,705                        | 25,000               |
| 30400        | <b>INTEREST</b>      |                    |                    |                      |                               |                      |
| N/A          | GEN. ACCOUNT         | 238                | 520                | 225                  | 350                           | 300                  |
| N/A          | LIQ. ASSET           | 7,913              | 29,043             | 15,000               | 32,000                        | 30,000               |
| N/A          | HARRIS Bank          | 818                | 1,361              | 850                  | 1,400                         | 1,200                |
| N/A          | C.L. BANK            | 272                | 211                | 85                   | 150                           | 150                  |
| N/A          | HOME STATE           | 363                | 653                | 300                  | 500                           | 500                  |
| N/A          | MCHENRY SAVGS        | 511                | 5,269              | 2000                 | 1,687                         | 0                    |
| N/A          | AMERICAN COMM        | 2,765              | 3,000              | 1000                 | 2,000                         | 1000                 |
| <b>TOTAL</b> | <b>INTEREST</b>      | <b>12,880</b>      | <b>40,057</b>      | <b>19,460</b>        | <b>38,087</b>                 | <b>33,150</b>        |
| 30500        | EQUIP. DISPOSAL      | 0                  | 0                  | 500                  | 10,000                        | 0                    |
| 30510        | FACILITY RENTAL      | 550                | 75                 | 800                  | 1,000                         | 400                  |
| 30700        | <b>CONTRIBUTIONS</b> |                    |                    |                      |                               |                      |
| 30720        | BAUW                 | 0                  | 0                  | 0                    | 0                             | 0                    |
| 30730        | SERVICE ORG.         | 0                  | 0                  | 0                    | 0                             | 0                    |
| 30740        | TOWNSHIPS            | 8,845              | 10,640             | 9,000                | 2,500                         | 9,500                |
| 30750        | FOUNDTN-PROG         | 202,761            | 269,162            | 240,000              | 250,000                       | 245,000              |
| 30760        | GRANTS               | 0                  | 0                  | 0                    | 0                             | 0                    |
| 30780        | BUSINESS/INDIV.      | 0                  | 0                  | 0                    | 0                             | 0                    |
| 30790        | REG./SO SPONS.       | 0                  | 0                  | 0                    | 0                             | 0                    |
| 30791        | FOUNDTN-PERS         | 35,000             | 50,000             | 50,000               | 50,000                        | 50,000               |
| 30800        | MISC REVENUE         | 3,170              | 0                  | 1,800                | 1,600                         | 1,600                |
| <b>TOTAL</b> | <b>CONTRIBUTIONS</b> | <b>249,776</b>     | <b>329,802</b>     | <b>300,800</b>       | <b>304,100</b>                | <b>306,100</b>       |

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**Approved FY 2025/26 Budget**  
**2/19/2025**

| ACCOUNT | TITLE       | ACTUAL<br>FY 22/23 | ACTUAL<br>FY 23/24 | APPROVED<br>FY 24/25 | PROJECTED<br>FY24/25 Year End | APPROVED<br>FY 25/26 |
|---------|-------------|--------------------|--------------------|----------------------|-------------------------------|----------------------|
| 30900   | FUNDRAISING |                    |                    |                      |                               |                      |
| 30940   | REC. BANQ.  | 1,624              | 1,695              | 1,000                | 1,700                         | 1,700                |
| 30950   | NISRA STORE | 220                | 200                | 1,000                | 300                           | 300                  |
| 30960   | OTHER       | 3,000              | 3,245              | 100                  | 2,500                         | 2000                 |
| TOTAL   | FUNDRAISING | 4,844              | 5,140              | 2,100                | 4,500                         | 4,000                |

|                          |                  |                  |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>OPERATING REVENUE</b> | <b>2,864,917</b> | <b>3,178,962</b> | <b>3,492,088</b> | <b>3,446,440</b> | <b>3,762,629</b> |
|--------------------------|------------------|------------------|------------------|------------------|------------------|

|                               |                  |                  |                  |                  |                  |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>OPERATING EXPENDITURES</b> | <b>2,771,978</b> | <b>3,168,250</b> | <b>3,339,697</b> | <b>3,271,921</b> | <b>3,653,207</b> |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|

|                                   |               |               |                |                |                |
|-----------------------------------|---------------|---------------|----------------|----------------|----------------|
| <b>END OF FY OPER. NET INCOME</b> | <b>92,939</b> | <b>10,712</b> | <b>152,391</b> | <b>174,519</b> | <b>109,423</b> |
|-----------------------------------|---------------|---------------|----------------|----------------|----------------|

**INCLUSION REIMBURSEMENT:**

|       |               |     |       |       |       |       |
|-------|---------------|-----|-------|-------|-------|-------|
| 49000 | TOTAL EXPENSE | 505 | 1,825 | 4,383 | 1,500 | 4,383 |
|-------|---------------|-----|-------|-------|-------|-------|

**CAPITAL OUTLAY:**

|       |                      |        |        |         |         |        |
|-------|----------------------|--------|--------|---------|---------|--------|
| 50100 | VEHICLE ACCT         | 0      | -300   | 201,808 | 199,713 | 55,000 |
| 50200 | BUILDING ACCT        | 23,241 | 11,500 | 36,800  | 36,800  | 17,500 |
|       | EQUIPMENT            |        |        |         |         |        |
| 50300 | REPLACEMENT          | 24,443 | 31,836 | 10,990  | 10,990  | 11,780 |
| 50000 | TOTAL CAPITAL OUTLAY | 47,684 | 43,036 | 249,598 | 247,503 | 84,280 |

|                         |   |   |   |   |   |
|-------------------------|---|---|---|---|---|
| SAGE TR CAPITAL REVENUE | 0 | 0 | 0 | 0 | 0 |
|-------------------------|---|---|---|---|---|

|                                 |                  |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL FY NET REVENUE</b>     | <b>2,864,917</b> | <b>3,178,962</b> | <b>3,492,088</b> | <b>3,446,440</b> | <b>3,762,629</b> |
| <b>TOTAL FY NET EXPENDITURE</b> | <b>2,820,167</b> | <b>3,213,111</b> | <b>3,593,678</b> | <b>3,520,924</b> | <b>3,741,870</b> |
| <b>TOTAL FY NET INCOME</b>      | <b>44,750</b>    | <b>(34,149)</b>  | <b>(101,590)</b> | <b>(74,484)</b>  | <b>20,760</b>    |

|                                 |                  |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>START OF FY FUND BALANCE</b> | <b>1,106,203</b> | <b>1,150,953</b> | <b>1,116,804</b> | <b>1,116,804</b> | <b>1,042,320</b> |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|

|                               |                  |                  |                  |                  |                  |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>END OF FY FUND BALANCE</b> | <b>1,150,953</b> | <b>1,116,804</b> | <b>1,015,214</b> | <b>1,042,320</b> | <b>1,063,080</b> |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|

| <b>Anticipated Fund Balance to meet future Capital Project Needs &amp; 25% Reserve Operating Fund Goal</b> |           |           |           |           |           |
|------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Future Capital Project Funds                                                                               | 457,959   | 324,742   | 180,290   | 224,340   | 149,778   |
| 25% RESERVE OPERATING FUND GOAL                                                                            | 692,995   | 792,063   | 834,924   | 817,980   | 913,302   |
| End of FY Total Fund Balance                                                                               | 1,150,953 | 1,116,804 | 1,015,214 | 1,042,320 | 1,063,080 |

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**Approved FY 2025/26 Budget**  
**2/19/2025**

| ACCOUNT | TITLE                | ACTUAL<br>FY 22/23 | ACTUAL<br>FY 23/24 | APPROVED<br>FY 24/25 | PROJECTED<br>FY24/25 Year End | APPROVED<br>FY 25/26 |
|---------|----------------------|--------------------|--------------------|----------------------|-------------------------------|----------------------|
| 43100   | PERSONNEL SERVICE    |                    |                    |                      |                               |                      |
|         | FULL TIME            |                    |                    |                      |                               |                      |
|         | DIRECTOR             | -----              | -----              | -----                | -----                         | -----                |
|         | SUPT. OF REC         | -----              | -----              | -----                | -----                         | -----                |
|         | SUPT. PROG. OP.      | 0                  | 0                  | 0                    | 0                             | 0                    |
|         | SR. MGR SUPP ST      | -----              | -----              | -----                | -----                         | -----                |
|         | SR. MGR OPERAT       | -----              | -----              | -----                | -----                         | -----                |
|         | SR. MGR REC          | -----              | -----              | -----                | -----                         | -----                |
|         | SR MGR HR & ADMIN    | 0                  | 0                  | -----                | -----                         | -----                |
|         | SR MGR FUND DEV.     | -----              | -----              | -----                | -----                         | -----                |
|         | MGR. CULT ARTS       | -----              | -----              | -----                | -----                         | -----                |
|         | MGR SDC/OUTREACH     | -----              | -----              | -----                | -----                         | -----                |
|         | MGR INCLUSION        | -----              | -----              | -----                | -----                         | -----                |
|         | MGR ADULT DAY        | 0                  | 0                  | -----                | -----                         | -----                |
|         | MGR SO/HMHB          | -----              | -----              | -----                | -----                         | -----                |
|         | R.C. CENTRAL         | -----              | -----              | -----                | -----                         | -----                |
|         | R.C. NW              | -----              | -----              | -----                | -----                         | -----                |
|         | R.C. EASTERN         | -----              | -----              | -----                | -----                         | -----                |
|         | R.C. SOUTHERN        | -----              | -----              | -----                | -----                         | -----                |
|         | SR MGR. FIN. & AD.   | -----              | -----              | -----                | -----                         | -----                |
|         | OFF. SERV. Coord     | -----              | -----              | -----                | -----                         | -----                |
|         | ADMIN. ASSIST.       | -----              | -----              | -----                | -----                         | -----                |
|         | MGR COMM & MARKET    | -----              | -----              | -----                | -----                         | -----                |
| TOTAL   | FULL TIME            | 1,136,294          | 1,284,949          | 1,295,600            | 1,265,000                     | 1,375,000            |
| 43150   | FULL TIME II         |                    |                    |                      |                               |                      |
|         | REC. SPEC I          | -----              | -----              | -----                | -----                         | -----                |
|         | LIFE PROG LEADER     | -----              | -----              | -----                | -----                         | -----                |
|         | LIFE PROG LEADER     | -----              | -----              | -----                | -----                         | -----                |
| TOTAL   | FULL TIME Tier II    | 58,468             | 105,036            | 98,000               | 120,000                       | 128,000              |
| 43200   | PART TIME            |                    |                    |                      |                               |                      |
| 43221   | SUPPORT STAFF        | 150,374            | 196,299            | 185,000              | 198,000                       | 210,000              |
| n/a     | TRIPS                | 0                  | 0                  | 0                    | 0                             | 0                    |
| 43250   | MENTAL HEALTH        | 13,857             | 12,208             | 11,000               | 11,000                        | 11,000               |
| n/a     | LEISURE ED.          | 0                  | 0                  | 0                    | 0                             | 0                    |
| 43290   | DAY CAMP             | 100,668            | 139,512            | 150,000              | 180,000                       | 195,000              |
| 43291   | ADULT DAY PROG       | 21,657             | 33,079             | 40,000               | 43,000                        | 50,000               |
| 43300   | OFFICE/INTERNS       | 2,680              | 26,079             | 27,000               | 10,000                        | 20,000               |
| 43301   | BUILDING SPVR        | 7,013              | 10,691             | 8,500                | 7,500                         | 8,000                |
| 43303   | INCLUSION SPECIALIST |                    |                    |                      |                               | 22,000               |
| 43304   | HR COORDINATOR       | 14,686             | 0                  | 0                    | 7,900                         | 0                    |
| 43307   | ADMIN. ASSIST. II    | 21,367             | 24,776             | 22,000               | 14,245                        | 0                    |
| 43200   | PART TIME OTHER      | 7,173              | 0                  | 0                    | 1,000                         | 0                    |
| TOTAL   | PART TIME            | 339,475            | 442,644            | 443,500              | 472,645                       | 516,000              |
| 43310   | FICA                 | 112,089            | 136,719            | 140,538              | 142,110                       | 154,454              |
| 43320   | IMRF                 | 91,929             | 46,896             | 78,000               | 63,500                        | 68,000               |
| 43330   | UNEMPLOYMENT         | 419                | 0                  | 0                    | 0                             | 0                    |
| 43340   | RECRUITMENT          | 3,527              | 8,864              | 4,100                | 10,000                        | 7,000                |
| 43350   | HEALTH/LIFE          | 261,557            | 334,591            | 325,000              | 305,000                       | 338,000              |
| 43360   | TRAVEL               | 33,912             | 29,600             | 36,500               | 34,000                        | 34,500               |
| 43370   | TRAINING             | 28,397             | 24,511             | 31,000               | 29,000                        | 32,000               |
| 43380   | RECOGNITION          | 15,407             | 17,974             | 17,000               | 18,000                        | 19,000               |
| 43390   | DUES/SUBSCRIPTIONS   | 17,055             | 18,634             | 13,000               | 17,000                        | 15,000               |
| 43400   | PAYROLL PROC.        | 6,513              | 9,392              | 8,500                | 12,000                        | 14,000               |
| TOTAL   | PERS. SERVICES       | 2,105,042          | 2,459,810          | 2,490,738            | 2,488,255                     | 2,700,954            |

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**Approved FY 2025/26 Budget**  
**2/19/2025**

| ACCOUNT | TITLE               | ACTUAL<br>FY 22/23 | ACTUAL<br>FY 23/24 | APPROVED<br>FY 24/25 | PROJECTED<br>FY24/25 Year End | APPROVED<br>FY 25/26 |
|---------|---------------------|--------------------|--------------------|----------------------|-------------------------------|----------------------|
| N/A     | CONTRACTUAL SERV.   |                    |                    |                      |                               |                      |
| 44110   | TRANSPORTATION      |                    |                    |                      |                               |                      |
| 44110   | DAY CAMP            | 12,651             | 13,226             | 15,000               | 27,925                        | 30,000               |
| 44120   | REGULAR PROGRAMS    | 2,865              | 6,349              | 7,500                | 6,000                         | 8,200                |
| 44121   | VEHICLE PM/REP      | 6,538              | 14,893             | 12,000               | 23,000                        | 24,000               |
| 44122   | VEHICLE SUPPLY      | 246                | 313                | 1,100                | 1,100                         | 3,100                |
| TOTAL   | TRANS.              | 22,300             | 34,781             | 35,600               | 58,025                        | 65,300               |
| 44200   | LIABILITY INS.      | 33,938             | 27,779             | 37,000               | 37,000                        | 38,850               |
|         | PROGRAM SEVICES     |                    |                    |                      |                               |                      |
| 44310   | NORTHWEST           | 10,533             | 12,146             | 21,000               | 19,384                        | 21,000               |
| 44320   | CENTRAL             | 19,702             | 22,162             | 28,000               | 21,525                        | 32,500               |
| 44330   | EASTERN             | 2,011              | 4,259              | 5,500                | 8,000                         | 6,500                |
| 44331   | SOUTHERN            | 11,059             | 8,670              | 17,000               | 18,500                        | 15,900               |
| 44340   | TRIPS               | 14,444             | 5,882              | 36,000               | 25,000                        | 39,000               |
| 44350   | MENTAL HEALTH       | 5,516              | 3,345              | 10,000               | 6,000                         | 15,000               |
| 44351   | CULTURAL ARTS       | 22,926             | 24,495             | 22,000               | 22,000                        | 23,000               |
| n/a     | SNOEZELEN           |                    |                    | 0                    | 0                             | 0                    |
| 44360   | SPECIAL OLYMP.      | 8,801              | 9,031              | 18,000               | 16,000                        | 20,000               |
| 44370   | LEISURE ED.         | 0                  | 283                | 0                    | 10                            | 0                    |
| 44380   | SPECIAL EVENTS      | 16,085             | 18,622             | 16,500               | 16,000                        | 18,000               |
| 44390   | DAY CAMP            | 3,924              | 3,751              | 2,400                | 3,222                         | 2,400                |
| 44391   | ADULT DAY PROG      | 7,274              | 12,111             | 30,000               | 16,000                        | 36,000               |
| 44392   | BRIGHT PROGRAM      | 15,523             | 29,903             | 21,000               | 7,873                         | 0                    |
| 44395   | ADULT DAY SERV      | 2,217              | 969                | 2,000                | 1,000                         | 4,500                |
| TOTAL   | PROG. SERVICES      | 140,015            | 155,629            | 229,400              | 180,514                       | 233,800              |
|         | FUNDRAISING         |                    |                    |                      |                               |                      |
| 44430   | RECOG. BANQ.        | 9,397              | 12,456             | 10,000               | 12,100                        | 12,500               |
| 44440   | FOUND. EVENTS       | 0                  | 0                  | 500                  | 200                           | 200                  |
| 44450   | NISRA STORE         | 73                 | -8                 | 200                  | 200                           | 200                  |
| 44460   | OTHER               | 0                  | 0                  | 0                    | 0                             |                      |
| TOTAL   | FUNDRAISING         | 9,470              | 12,448             | 10,700               | 12,500                        | 12,900               |
| 44510   | FACILITY RENTAL     | 17,369             | 8,438              | 22,000               | 9,000                         | 10,000               |
| 44520   | PRINTING            | 14,749             | 13,546             | 16,000               | 22,000                        | 26,000               |
| 44530   | TELEPHONE           | 18,760             | 20,096             | 20,000               | 19,000                        | 20,000               |
| 44540   | EQUIP. MAINT.       | 8,406              | 9,714              | 8,000                | 7,500                         | 8,000                |
| 44550   | COM. RELATIONS      | 1,452              | 2,517              | 2,000                | 2,000                         | 2,200                |
| 44560   | AUDIT               | 5,125              | 5,250              | 6,165                | 7,650                         | 7,800                |
| 44570   | LEGAL               | 6,339              | 5,006              | 6,000                | 7,000                         | 5,500                |
| 44580   | TECH PRG SUPT       | 67,345             | 54,660             | 50,000               | 55,000                        | 58,000               |
| 44590   | CHRG ACC FEES       | 11,151             | 13,608             | 15,000               | 15,500                        | 16,000               |
| 44600   | MARKETING SERV      | 6,923              | 5,384              | 7,500                | 8,000                         | 10,000               |
| 44610   | INTERPRET SERV.     | 5,981              | 6,348              | 9,000                | 13,000                        | 10,000               |
| 44620   | BANK SERV FEES      | 219                | 119                | 300                  | 100                           | 100                  |
| 44630   | SOFTWARE/LICENSES   | 0                  | 6,011              | 33,200               | 14,000                        | 25,000               |
| 44640   | ACCOUNTING SERVICES |                    |                    |                      | 45,900                        | 64,000               |
| TOTAL   | CONTRCT. SERV.      | 369,542            | 381,334            | 507,865              | 467,789                       | 613,450              |

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**Approved FY 2025/26 Budget**  
**2/19/2025**

| ACCOUNT      | TITLE                 | ACTUAL<br>FY 22/23 | ACTUAL<br>FY 23/24 | APPROVED<br>FY 24/25 | PROJECTED<br>FY24/25 Year End | APPROVED<br>FY 25/26 |
|--------------|-----------------------|--------------------|--------------------|----------------------|-------------------------------|----------------------|
| N/A          | COMMODITIES           |                    |                    |                      |                               |                      |
|              | PROGRAM SUPPLIES      |                    |                    |                      |                               |                      |
| 45110        | NORTHWEST             | 1,744              | 1,871              | 2,500                | 2,400                         | 2,350                |
| 45120        | CENTRAL               | 4,374              | 3,141              | 5,000                | 5,600                         | 6,000                |
| 45130        | EASTERN               | 7,090              | 8,385              | 8,000                | 7,400                         | 9,500                |
| 45131        | SOUTHERN              | 2,846              | 1,619              | 2,500                | 2,000                         | 2,500                |
| 45140        | TRIPS                 | 258                | 2,898              | 3,000                | 3,500                         | 1,200                |
| 45150        | MENTAL HEALTH         | 2,422              | 3,392              | 2,500                | 1,500                         | 0                    |
| 45151        | CULTURAL ARTS         | 5,297              | 9,755              | 8,500                | 7,000                         | 7,000                |
| 45155        | SNOEZELEN RM          | 0                  | 48                 | 500                  | 100                           | 100                  |
| 45160        | SPECIAL OLYMP.        | 9,277              | 7,581              | 9,500                | 4,000                         | 4,000                |
| 45170        | LEISURE ED.           | 0                  | 0                  | 0                    | 0                             | 0                    |
| 45180        | SPECIAL EVENTS        | 1,781              | 2,733              | 1,000                | 2,000                         | 2,000                |
| 45190        | DAY CAMP              | 3,102              | 5,499              | 8,000                | 7,700                         | 8,000                |
| 45191        | ADULT DAY PROG        | 3,766              | 6,817              | 9,000                | 7,000                         | 15,000               |
| 45192        | BRIGHT PROGRAM        | 3,809              | 2,868              | 7,500                | 955                           | 0                    |
| 45195        | ADULT DAY SERV        | 711                | 925                | 1,000                | 650                           | 1,800                |
| <b>TOTAL</b> | <b>PROG. SUPPLIES</b> | <b>46,477</b>      | <b>57,532</b>      | <b>68,500</b>        | <b>51,805</b>                 | <b>59,450</b>        |
| 45200        | OFFICE SUPPLIES       | 7,936              | 10,606             | 9,000                | 8,000                         | 8,000                |
| 45300        | FUEL                  | 20,101             | 15,220             | 20,000               | 18,000                        | 18,000               |
| 45400        | POSTAGE               | 4,921              | 4,893              | 5,500                | 5,500                         | 6,000                |
| 45600        | HEALTH/SAFETY         | 1,971              | 2,072              | 3,100                | 3,000                         | 3,400                |
| <b>TOTAL</b> | <b>COMMODITIES</b>    | <b>81,406</b>      | <b>90,323</b>      | <b>106,100</b>       | <b>86,305</b>                 | <b>94,850</b>        |
|              | EQUIPMENT             |                    |                    |                      |                               |                      |
| 46200        | OFFICE EQUIP.         | 3,832              | 1,377              | 2,800                | 4,000                         | 2,500                |
| 46300        | TR CNTR EQUIP         | 1,006              | 341                | 1,500                | 1,500                         | 12,000               |
| 46400        | PROGRAM EQUIP         | 4,468              | 22,748             | 22,000               | 18,000                        | 21,415               |
| <b>TOTAL</b> | <b>EQUIPMENT</b>      | <b>9,306</b>       | <b>24,466</b>      | <b>26,300</b>        | <b>23,500</b>                 | <b>35,915</b>        |
| 44700        | RESPIRE SERVICES      | 10,395             | 7,243              | 14,000               | 11,000                        | 13,000               |
|              | OFFICE OPERATIONS     |                    |                    |                      |                               |                      |
| 48100        | LEASE/DEBT SRV        | 134,016            | 131,794            | 134,594              | 134,557                       | 132,238              |
| 48200        | UTILITIES             | 23,998             | 22,788             | 25,000               | 24,500                        | 25,000               |
| 48300        | MAINT./REPAIRS        | 21,356             | 33,006             | 18,000               | 17,000                        | 18,000               |
| 48400        | JANITORIAL            | 10,443             | 12,342             | 12,000               | 13,000                        | 14,500               |
| 48500        | ASSOC. DUES           | 696                | 713                | 800                  | 800                           | 800                  |
| 48800        | OTHER                 | 1,705              | 911                | 800                  | 1,215                         | 500                  |
| 48900        | WASTE MGMT/RECYCLE    | 3,135              | 2,626              | 2,500                | 2,500                         | 2,500                |
| 48910        | LANDSCP/SNOW          | 938                | 894                | 1,000                | 1,500                         | 1,500                |
| <b>TOTAL</b> | <b>OFFICE OPERAT.</b> | <b>196,287</b>     | <b>205,074</b>     | <b>194,694</b>       | <b>195,072</b>                | <b>195,038</b>       |
| <b>TOTAL</b> | <b>EXPENDITURES</b>   | <b>2,771,978</b>   | <b>3,168,250</b>   | <b>3,339,697</b>     | <b>3,271,921</b>              | <b>3,653,207</b>     |

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**Approved FY 2025/26 Budget**  
**2/19/2025**

**49000 MEMBER INCLUSION REIMBURSEMENT BUDGET:**

| ACCOUNT      | TITLE                | ACTUAL<br>FY 22/23 | ACTUAL<br>FY 23/24 | APPROVED<br>FY 24/25 | PROJECTED<br>FY24/25 Year End | APPROVED<br>FY 25/26 |
|--------------|----------------------|--------------------|--------------------|----------------------|-------------------------------|----------------------|
| 49110        | BARRINGTON PD        | 0                  | 0                  | 2,614                | 2,500                         | 2,500                |
| 49120        | CARY PD              | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49130        | CRYSTAL LAKE PD      | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49140        | DUNDEE TWP PD        | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49150        | HARVARD              | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49160        | MARENGO PD           | 505                | 530                | 583                  | 583                           | 583                  |
| 49170        | MCHENRY              | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49180        | WAUCONDA PD          | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49190        | WOODSTOCK            | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49191        | HUNTLEY PD           | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49192        | HAMPSHIRE PD         | 0                  | 1,295              | 0                    | 1,295                         | 1,300                |
| 49193        | ELGIN                | 0                  | 0                  | 0                    | 0                             | 0                    |
| 49194        | LITH                 | 0                  | 0                  | 0                    | 0                             | 0                    |
| <b>TOTAL</b> | <b>TOTAL EXPEND.</b> | <b>505</b>         | <b>1,825</b>       | <b>3,197</b>         | <b>4,378</b>                  | <b>4,383</b>         |

## NISRA Capital Outlay Needs Summary

Approved February 19, 2025

| Account                                | FY'23-24        | FY'24-25         | FY'25-26        | FY'26-27         | FY'27-28         | FY'28-29         | FY'29-30         | FY'30-31         |
|----------------------------------------|-----------------|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| Vehicle Account #5010                  | \$0             | \$199,713        | \$55,000        | \$150,000        | \$220,000        | \$100,000        | \$120,000        | \$120,000        |
| Building Account #5020                 | \$22,000        | \$36,512         | \$17,500        | \$10,500         | \$2,000          | \$12,000         | \$26,000         | \$26,000         |
| Equipment Account #5030                | \$32,435        | \$10,990         | \$11,780        | \$25,605         | \$11,680         | \$4,400          | \$25,000         | \$25,000         |
| <b>Capital Outlay Need Total by FY</b> | <b>\$54,435</b> | <b>\$247,215</b> | <b>\$84,280</b> | <b>\$186,105</b> | <b>\$233,680</b> | <b>\$116,400</b> | <b>\$171,000</b> | <b>\$171,000</b> |

|                                                                                                |           |           |           |           |            |          |          |          |
|------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|------------|----------|----------|----------|
| <b>End of Fiscal Year Fund Balance -</b>                                                       |           |           |           |           |            |          |          |          |
| <b>End of Fiscal Year Estimated Capital Project Funds available to meet the next FY needs.</b> | \$324,742 | \$224,340 | \$149,778 | \$103,673 | (\$10,007) | \$23,593 | \$22,593 | \$31,593 |

### Capital Outlay Funding/Expenses Notes.

- The End of Fiscal Year Fund Balance estimates are based on the NISRA operating budget maintaining a positive end of year net revenue.
- The building purchase Bond last payment on principle will be made in December 2028. The satisfying of the Bond will free up approximately \$130,000 annually which should have a positive net impact on NISRA's ability to fund capital needs going forward.
- Just under half of the NISRA building HVAC units are either beyond or near their projected life expectancy. The cycle of replacement has been expensed out over several fiscal years. The Capital Replacement budget Building account includes the replacement of 1-2 HVAC units per year through FY2025/26 as the units hit 20 years of service. Once the 20 year old HVAC units are replaced (7 out of 17 units), NISRA will have a 4 year grace period in which none of the units will be at 20 years of service in need of replacement.
- The bus replacement costs have gone up dramatically since Fiscal Year 20/21 and the prices are reflected in the replacement schedule. The replacement schedule for the buses have been pushed back 10 year replacement cycle. The Capital Fund balance will be impacted in a positive manner by the success of the NISRA Foundation in securing transportation grants.
- End of Fiscal Year Estimates will be impacted by growth of member EAV's and the success of the NISRA Foundation with fundraising (Events & grants). In particular, if the NISRA Foundation has great success with grants for large capital items like vehicles, then the capital fund will have greater success in staying in a positive balance
- Lastly, the estimate assumes NISRA does not meet with a catastrophic event (i.e. unexpected need to replace a vehicle, building repair need, etc.).

Capital Vehicle Account #50100

| Purchase Date                       | Description                       | Life Expentancy | FY'23-24   | FY'24-25         | FY'25-26        | FY'26-27         | FY'27-28         | FY'28-29         | FY'29-30         | FY30-31          | Next Replacement | Comments         |
|-------------------------------------|-----------------------------------|-----------------|------------|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 24-May                              | 2024 FordTrans Tech(Ted)          | 10 yr           |            | \$89,808         |                 |                  |                  |                  |                  |                  | FY'34-35         |                  |
| May'17                              | 2017 Chevy Trans Tech (Clark)     | 10 yr           |            |                  |                 |                  | \$100,000        |                  |                  |                  | FY'38-39         |                  |
| May '18                             | 2017 Ford Starcraft Prodigy(Mack) | 10 yr           |            |                  |                 |                  |                  | \$100,000        |                  |                  | FY'39-40         |                  |
| May '19                             | 2019 Ford Glaval(Gus)             | 10 yr           |            |                  |                 |                  |                  |                  | \$120,000        |                  | FY'39-40         |                  |
| April '20                           | 2020 Ford Diamond W/C(Rona)       | 10 yr           |            |                  |                 |                  |                  |                  |                  | \$120,000        | FY'40-41         |                  |
| May'17                              | 2017 Ford Starcraft W/C(Rosie)    | 10 yr           |            |                  |                 |                  | \$120,000        |                  |                  |                  | FY'37-38         |                  |
| May'24                              | 2024 Ford Ford DiamondW/C(Nemo)   | 10 yr           |            | \$109,905        |                 |                  |                  |                  |                  |                  | FY'34-35         |                  |
| May '16                             | 2016 Ford Collins 12 pass(Pearl)  | 10 yr           |            |                  |                 | \$120,000        |                  |                  |                  |                  | FY'36-37         |                  |
| May '21                             | 2021 Ford Transit Connect(Henry)  | 11yr            |            |                  |                 |                  |                  |                  |                  |                  | FY'32-33         |                  |
| May'15                              | 2015 Dodge Caravan(Howard)        | 11 yr           |            |                  |                 | \$30,000         |                  |                  |                  |                  | FY'37-38         |                  |
| June'25                             | 2025 Ford Transit 12 Pass Van     | 10 yr           |            |                  | \$55,000        |                  |                  |                  |                  |                  | FY'35-36         | New Add to fleet |
| <b>Total Vehicle Capital Outlay</b> |                                   |                 | <b>\$0</b> | <b>\$199,713</b> | <b>\$55,000</b> | <b>\$150,000</b> | <b>\$220,000</b> | <b>\$100,000</b> | <b>\$120,000</b> | <b>\$120,000</b> |                  |                  |

Capital Building Account #50200

| Purchase Date                        | Description                  | Life Exptancy | FY'23-24        | FY'24-25        | FY'25-26        | FY'26-27        | FY'27-28       | FY'28-29        | FY'29-30       | FY'30-31        | Next Replacement | Comments                                                                                   |
|--------------------------------------|------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------|--------------------------------------------------------------------------------------------|
| Oct '22                              | Major Repairs/remodeling     |               | \$9,300         | \$4,100         | \$1,500         | \$1,500         | \$2,000        | \$2,000         | \$2,000        | \$2,000         |                  | 24/25 LED Parking lot lights-add/replace cost in '2022 \$20,134.50 - Ins. Paid \$19,134.50 |
| 2011                                 | Outdoor Monument Signage     |               |                 |                 |                 |                 |                |                 |                |                 |                  | new roof in '11 cost \$96,555                                                              |
| 2019                                 | Flat Roof Work               | 30 yr         |                 |                 |                 |                 |                |                 |                |                 | FY40/41          |                                                                                            |
| 2019                                 | Shingle Roof Work            | 30 yr         |                 |                 |                 |                 |                |                 |                |                 | FY48/49          | New schingles in April '19 \$45,700                                                        |
|                                      | Rebuild/resurf parking lot   |               |                 |                 |                 |                 |                |                 |                |                 | FY49/50          | Parking Lot renovated/resurfaced fall 2019                                                 |
|                                      | Sealcoat/repairs parking lot |               |                 | \$8,412         |                 | \$9,000         |                | \$10,000        |                | \$10,000        | FY26/27          | seal coat & stripe every 2 years                                                           |
|                                      | Replace defective windows    |               |                 |                 |                 |                 |                |                 |                |                 |                  | As needed                                                                                  |
| Apr '17                              | Water heater                 | 6 yr          |                 |                 | \$4,000         |                 |                |                 | \$5,000        |                 | FY29/30          |                                                                                            |
| Dec'13                               | Washer/dryer combo           | 14 yr         | \$1,200         |                 |                 |                 |                |                 |                |                 | FY37/38          | Stackable Washer/Dryer Combo                                                               |
| May '22                              | Teaching Kitchen Appliances  | 10 yr         |                 |                 |                 |                 |                |                 |                |                 | FY32/33          | refrigerator, stove & dish washer (\$3700 2022)                                            |
| Jan '12                              | RTU#1 7.5 ton 2012           | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY32/33          | cost in '12 \$5,703                                                                        |
| Mar '15                              | RTU #2 2 ton 2015            | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY35/36          |                                                                                            |
| Jan '20                              | RTU #3 2.5 ton 2020          | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY39/40          |                                                                                            |
| Jan '20                              | RTU #4 2.5 ton 2020          | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY39/40          |                                                                                            |
|                                      | RTU #5 ?ton 2004             | 20 yr         |                 | \$12,000        |                 |                 |                |                 |                |                 | FY24/25          |                                                                                            |
| Mar '15                              | RTU #6 2.5 ton 2015          | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY35/36          |                                                                                            |
| Feb '21                              | RTU #7 2 ton 2021            | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY36/37          |                                                                                            |
| Sept '22                             | Rtu #8 2 ton 2022            | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY42/43          |                                                                                            |
| Jan '12                              | RTU #9 ?ton 2012             | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY32/33          | cost in '12 \$5,703                                                                        |
|                                      | RTU #10 2.5 ton 2004         | 20 yr         |                 | \$12,000        |                 |                 |                |                 |                |                 | FY23/24          |                                                                                            |
| May '16                              | RTU #11 2 ton 2016           | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY36/37          | cost in '16 \$5940                                                                         |
| Feb '21                              | RTU #12 ?ton 2021            | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY40/41          |                                                                                            |
|                                      | RTU #13 ?ton 2004            | 20 yr         |                 |                 | \$12,000        |                 |                |                 |                |                 | FY25/26          |                                                                                            |
| 2010                                 | RTU #14 2 ton 2010           | 20 yr         |                 |                 |                 |                 |                |                 |                | \$14,000        | FY30/31          | cost in '10 \$6,462                                                                        |
| May '16                              | RTU #15 3 ton 2016           | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY36/37          | cost in '16 \$5940                                                                         |
| Feb '21                              | RTU #16 ?ton 2021            | 20 yr         |                 |                 |                 |                 |                |                 |                |                 | FY40/41          |                                                                                            |
|                                      | RTU #17 ?ton 2003            | 20 yr         | \$11,500        |                 |                 |                 |                |                 |                |                 | FY23/24          |                                                                                            |
| <b>Total Building Capital Outlay</b> |                              |               | <b>\$22,000</b> | <b>\$36,512</b> | <b>\$17,500</b> | <b>\$10,500</b> | <b>\$2,000</b> | <b>\$12,000</b> | <b>\$7,000</b> | <b>\$26,000</b> |                  |                                                                                            |

**Capital Equipment Account #50300**

**Computer/Workstations/Technology**

| Purchase Date | Description                          | Life Expentancy | FY'23-24 | FY'24-25 | FY'25-26 | FY'26-27 | FY'27-28 | FY'28-29 | FY'29-30 | FY'30-31 | Next Replacement | Comments                          |
|---------------|--------------------------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|------------------|-----------------------------------|
| Aug '20       | LT for (Office Coord.)               | 4 yr            | \$1,300  |          |          |          | \$1,300  |          |          |          | FY'31-32         | laptop/dock station               |
| Jan '19       | LT for(Mgr SO)                       | 4 yr            |          |          |          | \$1,300  |          |          |          | \$1,300  | FY'30-31         | laptop/dock station               |
| Apr '22       | LT for (Mgr Fund)                    | 4 yr            |          |          | \$1,300  |          |          |          | \$1,300  |          | FY'29-30         | laptop/dockstation                |
| May '20       | LT for (Mgr HR)                      | 4 yr            | \$1,300  |          |          |          | \$1,300  |          |          |          | FY'31-32         | laptop/dock station               |
| Jan '19       | LT for(Mgr Cultural Arts/SE)         | 4 yr            |          |          | \$1,300  |          |          |          | \$1,300  |          | FY'29-30         | laptop/dock station               |
| June '21      | LT for(Mgr Adult Day)                | 4 yr            |          |          |          |          |          |          |          |          | FY'32-33         | laptop/dock station               |
| Apr '22       | LT for (Inclusion Mgr)               | 4 yr            |          |          |          |          |          | \$1,300  |          |          | FY'29-30         | laptop/dock station               |
| Aug '20       | LT for (Admin Assist I)              | 4 yr            |          |          | \$1,300  |          |          |          |          |          | FY'32-33         | laptop/dock station               |
| Apr '19       | WS for (Admin Assist II)             | 4 yr            | \$1,300  |          | \$1,300  |          |          |          | \$1,300  |          | FY'29-30         | laptop/dock station               |
| Jan. '19      | LT for(Sr Mgr Finance/Admin)         | 4 yr            |          |          |          |          | \$1,300  |          |          |          | FY'31-32         | Ph. Mgr monitor, laptop/dock stat |
| Apr '22       | LT for(Sr Mgr Rec)                   | 4 yr            |          |          |          | \$1,300  |          |          |          | \$1,300  | FY30-31          | Ph. Mgr monitor, laptop/dock stat |
| April '23     | LT for(Mgr Communications)           | 4 yr            |          |          | \$1,300  |          |          |          |          | \$1,300  | FY30-31          | laptop/dock station               |
| Feb '21       | LT for(Central RC)                   | 4 yr            | \$1,300  |          |          |          |          |          | \$1,300  |          | FY'29-30         | laptop/dock station               |
| Feb '21       | LT for(Eastern RC)                   | 4 yr            |          |          |          | \$1,300  |          |          |          | \$1,300  | FY30-31          | laptop/dock station               |
| Apr '20       | LT for(Mgr SDC)                      | 4 yr            |          |          |          |          | \$1,300  |          |          |          | FY31-32          | laptop/dock station               |
| Feb '19       | LT for(Northwest RC)                 | 4 yr            |          |          |          | \$1,300  |          |          |          | \$1,300  | FY30-31          | laptop/dock station               |
| Feb '19       | LT for(Southern RC)                  | 4 yr            | \$1,300  |          |          | \$1,300  |          |          |          | \$1,300  | FY30-31          | laptop/dock station               |
| Aug '20       | LT for(LIFEI Prog. Leader)           | 4 yr            | \$1,300  |          |          |          | \$1,300  |          |          | \$1,300  | FY30-31          | laptop/dock station               |
| Aug '20       | LT for(LIFE II Prog. Leader)         | 4 yr            |          |          |          |          | \$1,300  |          |          |          | FY31-32          | laptop/dock station               |
| Dec '21       | LT for(PT Rec Spec II)               | 4 yr            |          |          |          | \$1,300  |          |          |          |          | FY31-32          | laptop/dock station               |
| Apr '19       | LT for(PT Rec Spec I)                | 4 yr            |          | \$1,300  |          |          |          | \$1,300  |          | \$1,300  | FY'30-31         | laptop/dock station               |
| Feb '21       | LT for(Sr Mgr Operations)            | 4 yr            | \$1,300  |          |          |          | \$1,300  |          |          |          | FY'32-33         | laptop/dock station               |
| April '22     | LT for(Sr Mgr Support Staff)         | 4 yr            |          |          | \$1,300  |          |          |          | \$1,300  |          | FY'31-32         | laptop/dock station               |
| Feb '19       | LT for(Superintendent)               | 4 yr            |          |          |          | \$1,300  |          |          |          | \$1,300  | FY'29-30         | laptop/dock station               |
| Apr '19       | LT for(Director)                     | 4 yr            |          |          |          | \$1,300  |          |          |          | \$1,300  | FY30-31          | laptop/dockstation                |
| TBD           | (2) Intern LT                        | 4 yr            |          |          |          | \$2,600  |          |          |          | \$2,600  | FY30-31          | laptop/dockstation                |
| Apr '22       | (2) Day Camp Coord/Seasonal)         | 4 yr            |          |          | \$1,300  | \$2,600  |          |          |          | \$2,600  | FY30-31          | (2) laptops/dockstations          |
|               | Monitor Replacement (as needed)      |                 | \$500    | \$500    |          |          |          |          |          |          |                  | (2) laptop/dockstation            |
| June'10       | Printer for Supt of Rec HP2035N      | 5 yr            |          |          |          |          | \$400    |          |          |          |                  | Replace as needed                 |
| Dec '17       | Printer Adm. Asst. HP LJ Pro M227    | 5 yr            |          |          |          | \$400    |          |          |          |          | FY32-33          | Black & White                     |
| 2014          | Printer Mgr Office Services HP3005   | 5 yr            |          |          |          | \$600    |          |          |          |          | FY31-32          | Black & White                     |
| April '15     | Printer Mgr of Finance HPP2035       | 5yr             |          |          |          |          | \$780    |          |          |          | FY31-32          | Black & White                     |
| Jan '16       | Printer for network HP Pro400M451    | 4 yr            |          | \$500    |          |          |          |          |          |          | FY32-33          | Black & White                     |
| June'10       | Printer for Mgr of Comm HP2035       | 5 yr            | \$500    |          |          |          |          |          |          |          | FY'28-29         | color printer                     |
| Jan'14        | Printer for Mgr of Fund Dev HP P2035 | 4 yr            | \$500    |          |          |          |          | \$500    |          |          | FY'33-34         | color printer                     |
| Jun '22       | Printer for Mgr HR HP P2035          | 5 yr            |          |          |          |          |          | \$500    |          |          | FY'33-34         | color printer                     |
| Jun '12       | Printer for Exec Dir HP4050T         | 10 yr           |          |          |          |          | \$400    |          |          |          | FY32-33          | Black & White                     |
| 2021          | Lenovo Yoga Pro 3 (2)                | 4 yr            |          |          | \$2,000  |          |          |          |          |          | FY'32-33         | color printer                     |
| Feb '20       | Laptops (2) for mobile Computer Lab  | 6 yr            |          |          |          | \$2,400  |          |          |          | \$2,000  | FY'30-31         | Computer Lab Laptops              |
| 2022          | Wireless printer for mobile Comp Lab | 4 yr            | \$150    |          |          |          |          |          |          |          |                  | Found Funding request             |
| 2022          | LCD Projector                        | 9 yr            |          |          |          |          |          |          |          |          |                  | Replace as needed                 |
| June '20      | APC Replacement battery pack         | 3 yr            | \$425    |          |          | \$425    |          |          | \$500    |          | FY'29-30         |                                   |
| Aug '17       | APC Surge Protector Main Unit        | 8 yr            |          | \$1,700  |          |          |          |          |          |          | FY33/34          |                                   |
| May '15       | Switch 26 port                       | 5 yr            |          |          | \$1,000  |          |          |          |          | \$1,000  | FY'30-31         |                                   |
| July '17      | Firewall Watchguard                  | 6 yr            |          |          |          | \$1,500  |          |          |          | \$1,500  | FY'30-31         |                                   |

