



NISRA

Northern Illinois
Special Recreation Association

Budget Fiscal Year 2023/2024

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 15, 2023
Board President: *Laura Schraw*

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Budget Highlights/Notes

Projected FY2022/23 Year End:

- The Year-end Total Operating Net Income is projected to be \$41,905. This is \$22,474 above the budgeted Operating Net Income. The Year-end Total Net Income, which includes Capital expenses, is projected to be a negative \$9127 which is \$18,412 less than was budgeted.
- The year-end net income numbers were helped tremendously by an anticipated 20% increase in fund raising dollars from the NISRA Foundation. The continued success of the NISRA Foundation is of great assistance in managing the financial needs of program services.
- The expansion of Adult Day Program Services has started to take root with start of a 2nd LIFE program in Carpentersville and the steady increase of program registrations in the collaborative Bright program. Target financial goals were just short of projections. The programs are unsubsidized programs and generate alternative revenue.
- The projected end of year full time staff expense ((#4310) will be higher than budgeted primarily due to the Board approved reclassification of the part-time Human Resources Coordinator position to a full time Manager of Human Resources effective September 4, 2022. A new "Full Time Tier II" employee classification was approved January 18, 2023 and implemented on February 1, 2023.
- The Part-time Staff expenses were dramatically affected by the current employment market. Support Staff (#43221) is higher than budgeted due to a quicker than anticipated return of registrants to program services following two years of the COVID-19 pandemic, and the rapid increase of minimum wage as employers moved to paying \$15 per hour two years ahead of the State of IL mandate. Day Camp (#4329) is significantly less than budgeted due to the challenge of securing part-time staff to work the program the summer of 2022.

FY 2023/24 Notes:

- Member dues calculated with 0.0175 multiplier rate. Barrington Park District's dues are frozen at FY2022/23 level as the District's EAV for Levy Year 2021 declined from Levy Year 2020.
- The distribution of operating revenue is expected to rely less on member dues through increases in Program Fees and Fundraising. The percent of revenue from dues is expected to decrease from 75% to 71%, with increases in program revenue from 17% to 20% and contributions to increase from 6% to 8% of budgeted revenue respectively.
- Program Services (#4430) and Program Supplies (#4510) reflect the increase in program registrations to pre-COVID-19 levels and the inflation increase in goods and services.
- Health/Life account #4335 includes the addition of the three new Tier II full time staff positions that qualify for health and life benefits. The Tier II full time positions manage the year around adult day programs.
- A new Software/Licenses Account (#4462) was created & these expenses were moved out of Tech Prg Supt. (#4458). Account #4458 was not reduced as NISRA IT needs are moved to a cloud based system. Replacement of phone system moved up due to move to Cloud servers.
- 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) does not include any scheduled vehicle purchases in the fiscal year.
- The FY 2023/24 budget includes a full year of the Manager of Human Resources salary as the position was reclassified effective September 4, 2022.
- The FY 2023/24 budget proposes a 6% merit increase pool for FT staff. Actual merit increases will be determined through annual performance appraisals and annual performance goal achievement. The 6% increase is proposed in order to protect against salary compression due to the need to increase the starting minimum hourly wage to \$15.00 in order to remain a competitive employer. In addition, the inflation rate for calendar year 2022 ended at 6.5%, and a 6% merit increase pool will assist with staff compensation not losing value per the inflationary rate. Current staff salaries are on average at or near the median level for SRA's but is lagging behind the Park District standard (per the results of the 2023 Park and Recreation Compensation Survey results as compiled by HR Source).

Member Dues

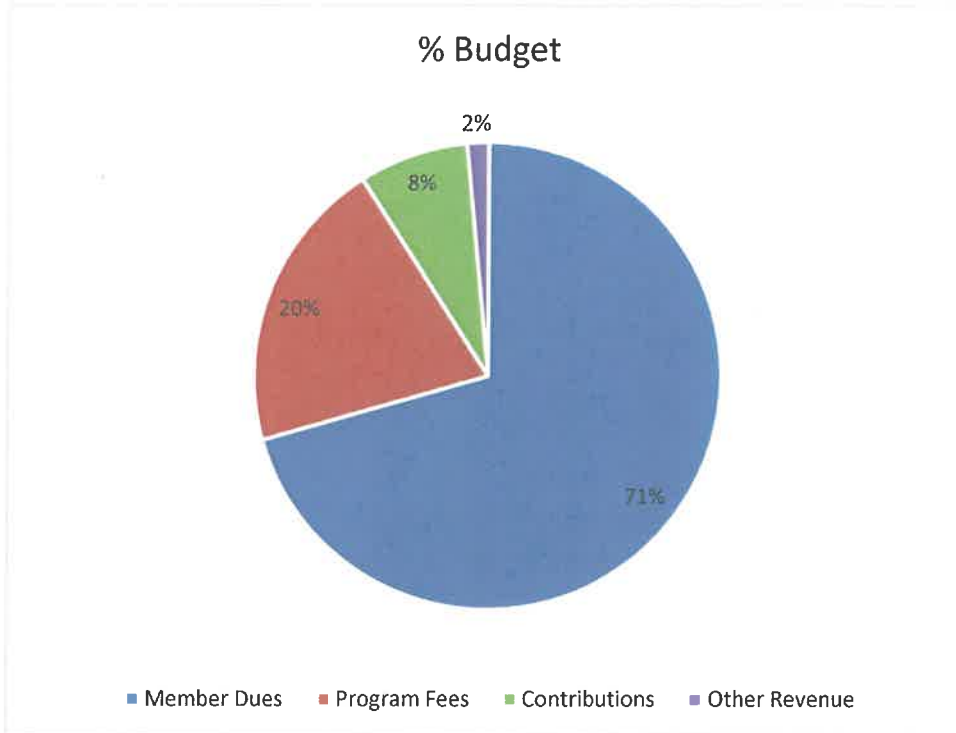
FY 2023/24

(Dues Rate Approved October 19, 2022)

DISTRICT	2020 EAV's	FY 22/23 Member Dues Dues Rate.0170 & Partial Freeze	2021 EAV's	FY 23/24 Member Dues Dues Rate .0175
Barrington Park District*	742,055,752	126,149	707,085,046	126,149
Cary	670,122,077	113,921	690,699,075	120,872
Crystal Lake	1,630,991,306	278,978	1,689,815,975	295,718
Dundee Township	2,098,491,107	356,743	2,174,656,544	380,565
Elgin	2,823,243,726	479,951	2,931,645,779	513,038
Hampshire Twnshp	346,569,509	58,917	370,206,474	64,786
Harvard	141,821,069	24,110	149,384,532	26,142
Huntley	1,573,060,439	267,420	1,633,123,578	285,797
Lake in the Hills	316,622,415	54,176	329,042,031	57,582
Marengo	142,288,095	25,273	151,414,531	26,498
McHenry	750,779,567	127,633	789,601,517	138,180
Wauconda	400,987,217	70,569	421,084,906	73,690
Woodstock	553,895,655	96,875	586,683,575	102,670
Total	12,190,927,934	2,080,715	12,624,443,563	2,211,687

*Barrington Park District Dues frozen for FY2023/24 due to decline in Levy year 2021 EAV.

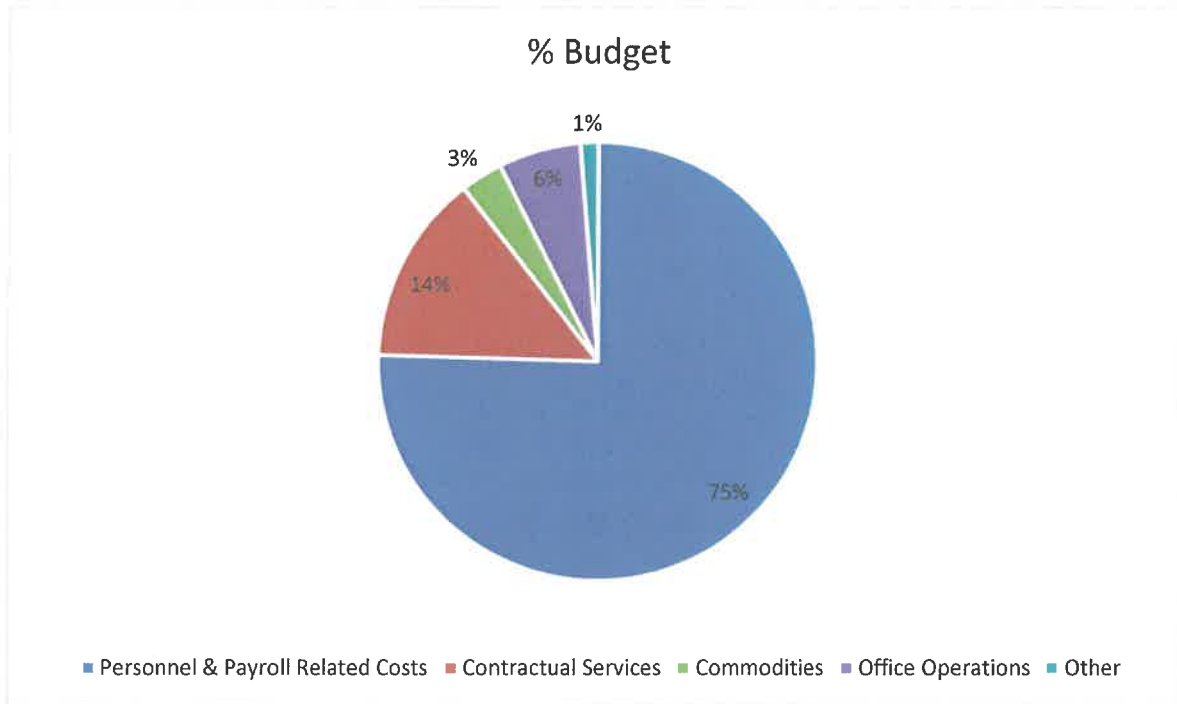
Revenues: How is the revenue generated?



Operating Revenue	% Budget	Budget Total
Member Dues	71%	\$ 2,211,687
Program Fees	20%	\$ 638,100
Contributions	8%	\$ 236,300
Other Revenue	2%	\$ 47,795
Total	100%	\$ 3,133,882

Other Revenue Calculations	
Purchase of Care	\$ 15,500
Respite Services	\$ 24,000
Interest	\$ 4,745
Equipment Disposal	\$ 500
Facility Rental	\$ 1,000
Fundraising	\$ 2,050
Total Other Revenue	\$ 47,795

Expenditures: How is the money spent?



Operating Expense	% Budget	Budget Total
Personnel & Payroll Related Costs	75%	\$ 2,353,992
Contractual Services	14%	\$ 437,250
Commodities	3%	\$ 96,100
Office Operations	6%	\$ 189,745
Other	1%	\$ 42,300
Total	100%	\$ 3,119,387

Other Expenses Calculations	
Equipment	\$ 28,300
Respite Services	\$ 14,000
Total Other Expense	\$ 42,300

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REVENUE:

ACCOUNT TITLE	ACTUAL FY 20/21	ACTUAL FY 21/22	APPROVED FY 22/23	PROJECTED FY22/23 Year End	APPROVED FY 23/24
3010					
MEMBER DUES					
3011					
BARRINGTON	123,015	123,015	126,149	126,149	126,149
3012					
CARY	111,993	111,993	113,921	113,921	120,872
3013					
CRYSTAL LAKE	278,978	278,978	278,978	278,978	295,718
3014					
DUNDEE	321,377	321,377	356,743	356,743	380,565
3015					
HARVARD	22,221	22,221	24,110	24,110	26,142
3016					
MARENGO	25,273	25,273	25,273	25,273	26,498
3017					
MCHENRY	124,443	124,443	127,633	127,633	138,180
3018					
WAUCONDA	70,569	70,569	70,569	70,569	73,690
3019					
WOODSTOCK	96,875	96,875	96,875	96,875	102,670
30191					
HUNTLEY	254,836	254,836	267,420	267,420	285,797
30192					
HAMPSHIRE	52,789	52,789	58,917	58,917	64,786
30193					
ELGIN	430,318	430,318	479,951	479,951	513,038
30194					
LITH	54,176	54,176	54,176	54,176	57,582
TOTAL	1,966,863	1,966,863	2,080,715	2,080,715	2,211,687
3020					
PROGRAM FEES					
3021					
NORTHWEST	78,035	28,979	25,000	42,000	42,000
3022					
CENTRAL	3,513	30,943	34,000	33,000	37,000
3023					
EASTERN	2,686	16,299	24,000	24,000	26,000
30231					
SOUTHERN	643	18,233	27,000	30,000	34,000
3024					
TRIPS	3,646	859	6,725	11,250	48,000
3025					
MENTAL HEALTH	24,031	6,072	13,000	3,000	3,000
30251					
CULTURAL ARTS	2,251	17,937	20,000	26,000	32,000
30255					
SNOEZELEN ROOM	0	0	0	0	3,000
3026					
SPECIAL OLYMP.	6,613	39,715	38,000	38,000	40,000
3027					
LEISURE ED.	0	0	0	0	0
3028					
SPECIAL EVENTS	1,327	19,489	32,000	30,000	45,000
3029					
DAY CAMP	10,139	45,376	90,000	50,000	90,000
30291					
ADULT DAY PROG	24,736	67,517	80,000	85,000	132,000
30292					
BRIGHT PROGRAM		18,990	75,000	65,000	100,000
30295					
ADULT DAY SERV	2,500	850	10,500	5,000	6,100
TOTAL	116,212	309,541	475,225	442,250	638,100
3030					
PURCH. OF CARE	0	6,531	15,000	7,334	15,500
3035					
RESPIRE SERVICES	11,918	24,836	20,000	24,000	24,000
3040					
INTEREST					
3041					
GEN. ACCOUNT	47	19	60	60	60
3042					
LIQ. ASSET	5,354	79	600	2,800	3,000
30421					
HARRIS Bank	385	101	300	100	100
3044					
C.L. BANK	5	74	100	135	135
3045					
HOME STATE	60	43	70	140	150
3047					
MCHENRY SAVGS	310	258	300	300	300
3048					
AMERICAN COMM	304	51	150	1,400	1000
TOTAL	6,465	625	1,580	4,935	4,745
3050					
EQUIP. DISPOSAL	4,888	5,851	1,000	500	500
3051					
FACILITY RENTAL	70	157	500	750	1,000
3070					
CONTRIBUTIONS					
3072					
BAUW	3,100	0	0	0	0
3073					
SERVICE ORG.	0	524	500	500	500
3074					
TOWNSHIPS	8,500	8,520	9,000	9,000	9,000
3075					
FOUNDTN-PROG	105,960	118,767	132,000	165,000	190,000
3076					
GRANTS	0	0	0	0	0
3078					
BUSINESS/INDIV.	0	0	0	0	0
3079					
REG./SO SPONS.	0	0	0	0	0
30791					
FOUNDTN-PERS	35,000	35,000	35,000	35,000	35,000
3080					
MISC REVENUE	1,630	0	1,800	1,600	1,800
TOTAL	154,190	162,811	178,300	211,100	236,300

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ACCOUNT TITLE	ACTUAL FY 20/21	ACTUAL FY 21/22	APPROVED FY 22/23	PROJECTED FY22/23 Year End	APPROVED FY 23/24
3090 FUNDRAISING					
3094 REC. BANQ.	0	880	1,300	1,000	1,000
3095 NISRA STORE	483	117	1,500	1,000	1,000
3096 OTHER	0	1,500	0	50	50
TOTAL FUNDRAISING	483	2,497	2,800	2,050	2,050

OPERATING REVENUE	2,261,089	2,479,712	2,775,120	2,773,634	3,133,882
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OPERATING EXPENDITURES	2,003,738	2,358,503	2,755,689	2,731,729	3,119,387
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END OF FY OPER. NET INCOME	257,351	121,209	19,431	41,905	14,495
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INCLUSION REIMBURSEMENT:

4900 TOTAL EXPENSE	0	300	7,000	2,760	2,760
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CAPITAL OUTLAY:

5010 VEHICLE ACCT	63,863	28,305	0	0	0
5020 BUILDING ACCT EQUIPMENT	22,148	1,435	15,000	23,241	18,200
5030 REPLACEMENT	14,702	2,633	24,970	25,031	32,435

5000 TOTAL CAPITAL OUTLAY	100,713	32,373	39,970	48,272	50,635
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SAGE TR CAPITAL REVENUE	0	0	0	0	0
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TOTAL FY NET REVENUE	2,261,089	2,479,712	2,775,120	2,773,634	3,133,882
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TOTAL FY NET EXPENDITURE	2,104,451	2,391,176	2,802,659	2,782,761	3,172,782
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TOTAL FY NET INCOME	156,638	88,536	(27,539)	(9,127)	(38,900)
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START OF FY FUND BALANCE	861,234	1,017,872	1,106,408	1,106,408	1,097,281
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END OF FY FUND BALANCE	1,017,872	1,106,408	1,078,869	1,097,281	1,058,381
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Anticipated Fund Balance to meet future Capital Project Needs & 25% Reserve Operating Fund Goal					
Future Capital Project Funds	516,938	516,783	389,947	414,349	278,534
25% RESERVE OPERATING FUND GOAL	500,935	589,626	688,922	682,932	779,847
End of FY Total Fund Balance	1,017,872	1,106,408	1,078,869	1,097,281	1,058,381

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EXPENDITURES:

ACCOUNT TITLE	ACTUAL FY 20/21	ACTUAL FY 21/22	APPROVED FY 22/23	PROJECTED FY22/23 Year End	APPROVED FY 23/24
4300 PERSONNEL SERVICE					
4310 FULL TIME					
DIRECTOR	-----	-----	-----	-----	-----
SUPT. OF REC	-----	-----	-----	-----	-----
SUPT. PROG. OP.	0	0	0	0	0
SR. MGR SUPP ST	-----	-----	-----	-----	-----
SR. MGR OPERAT	-----	-----	-----	-----	-----
SR. MGR REC	-----	-----	-----	-----	-----
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	-----	-----	-----	-----	-----
MGR FUND DEV.	-----	-----	-----	-----	-----
MGR HR	0	0	0	-----	-----
TOTAL FULL TIME	1,025,056	1,054,613	1,094,000	1,140,379	1,240,000
4315 FULL TIME II					
REC. SPEC I	3,227	1,824	21,000	26,000	26,000
LIFE PROG LEADER	7,868	3,358	21,260	8,700	25,000
LIFE PROG LEADER	17,140	24,790	23,500	28,500	29,000
TOTAL FULL TIME II	28,235	29,972	65,760	63,200	80,000
4320 PART TIME					
43221 SUPPORT STAFF	2,575	78,808	85,000	125,000	150,000
4324 TRIPS	0	0	0	0	0
4325 MENTAL HEALTH	5,696	10,232	9,000	11,000	11,000
4327 LEISURE ED.	0	0	0	0	0
4329 DAY CAMP	0	42,532	160,000	100,634	150,000
43291 ADULT DAY PROG	3,320	14,124	20,000	20,000	38,800
4330 OFFICE/INTERNS	12,074	8,995	19,000	5,000	12,000
43301 BUILDING SPVR	515	5,130	7,000	7,200	7,900
43304 HR COORDINATOR	24,148	29,540	26,000	16,208	0
43307 ADMIN. ASSIST. II	10,168	16,013	15,600	18,000	20,000
TOTAL PART TIME	58,496	205,374	341,600	303,042	389,700
4331 FICA	80,579	95,364	114,854	118,000	130,792
4332 IMRF	135,362	122,374	120,000	120,000	120,000
4333 UNEMPLOYMENT	0	281	0	0	0
4334 RECRUITMENT	725	6,355	4,500	4,000	4,500
4335 HEALTH/LIFE	245,046	272,124	270,000	270,000	300,000
4336 TRAVEL	15,716	22,827	22,000	28,000	30,000
4337 TRAINING	11,188	9,657	31,000	27,000	30,000
4338 RECOGNITION	4,510	16,718	12,500	12,000	12,500
4339 DUES/SUBSCRIPTIONS	10,597	12,267	8,500	8,500	8,500
4340 PAYROLL PROC.	2,740	4,830	7,500	7,500	8,000
TOTAL PERS. SERVICES	1,618,250	1,852,756	2,092,214	2,101,621	2,353,992

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ACCOUNT TITLE	ACTUAL FY 20/21	ACTUAL FY 21/22	APPROVED FY 22/23	PROJECTED FY22/23 Year End	APPROVED FY 23/24
4400 CONTRACTUAL SERV.					
4410 TRANSPORTATION					
4411 DAY CAMP	0	11,726	30,000	12,651	25,000
4412 REGULAR PROGRAMS	0	0	4,000	3,000	7,500
44121 VEHICLE PM/REP	28,757	8,885	15,000	6,500	11,000
44122 VEHICLE SUPPLY	51	1,285	1,100	1,000	1,100
TOTAL TRANS.	28,808	21,895	50,100	23,151	44,600
4420 LIABILITY INS.	35,997	13,274	37,000	36,000	37,000
4430 PROGRAM SEVICES					
4431 NORTHWEST	278	5,322	8,000	9,000	10,000
4432 CENTRAL	3,669	10,949	12,000	13,500	14,500
4433 EASTERN	96	1,182	4,000	3,500	4,500
44331 SOUTHERN	590	6,532	8,000	7,000	10,000
4434 TRIPS	207	0	4,000	6,900	35,000
4435 MENTAL HEALTH	2,320	1,669	8,500	4,500	7,000
44351 CULTURAL ARTS	3,839	15,848	17,200	18,500	20,000
4436 SPECIAL OLYMP.	1,945	8,339	15,000	10,000	15,000
4437 LEISURE ED.	0	0	0	0	0
4438 SPECIAL EVENTS	749	5,315	15,000	12,500	15,000
4439 DAY CAMP	500	1,393	6,000	4,000	4,500
44391 ADULT DAY PROG	2,329	4,831	8,000	6,000	20,000
44392 BRIGHT PROGRAM		8,961	26,150	20,000	20,400
44395 ADULT DAY SERV	15	490	5,600	3,500	3,000
TOTAL PROG. SERVICES	13,877	70,833	137,450	118,900	178,900
4440 FUNDRAISING					
4443 RECOG. BANQ.	418	10,088	6,800	10,000	10,000
4444 FOUND. EVENTS	67	3,330	50	200	500
4445 NISRA STORE	-150	0	1,200	200	500
4446 OTHER	0	0	0	0	0
TOTAL FUNDRAISING	335	13,418	8,050	10,400	11,000
4451 FACILITY RENTAL	1,195	14,699	35,000	20,000	25,000
4452 PRINTING	2,650	6,098	12,000	14,500	15,500
4453 TELEPHONE	18,806	19,543	22,000	20,000	22,000
4454 EQUIP. MAINT.	4,862	6,835	7,000	7,000	7,000
4455 COM. RELATIONS	119	1,010	1,800	2,000	2,000
4456 AUDIT	4,850	5,000	5,125	5,125	5,250
4457 LEGAL	3,450	2,680	3,500	4,000	4,000
4458 TECH PRG SUPT	38,375	53,484	53,000	53,000	53,000
4459 CHRGE ACC FEES	2,257	7,160	10,000	10,000	10,000
4460 MARKETING SERV	1,743	954	2,200	7,000	8,500
4461 INTERPRET SERV.	644	3,683	2,500	3,500	3,500
4462 SOFTWARE/LICENSES	0	0	0	0	10,000
TOTAL CONTRCT. SERV.	157,968	240,565	386,725	334,576	437,250

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ACCOUNT TITLE	ACTUAL FY 20/21	ACTUAL FY 21/22	APPROVED FY 22/23	PROJECTED FY22/23 Year End	APPROVED FY 23/24
4500					
4510					
4511					
4512					
4513					
45131					
4514					
4515					
45151					
45155					
4516					
4517					
4518					
4519					
45191					
45192					
45195					
TOTAL					
4520					
4530					
4540					
4560					
TOTAL					
4600					
4620					
4630					
4640					
TOTAL					
4470					
4800					
4810					
4820					
4830					
4840					
4850					
4880					
4890					
4891					
TOTAL					
TOTAL EXPENDITURES	2,003,738	2,358,503	2,755,689	2,731,729	3,119,387

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4900 MEMBER INCLUSION REIMBURSEMENT BUDGET:

ACCOUNT TITLE	ACTUAL FY 20/21	ACTUAL FY 21/22	APPROVED FY 22/23	PROJECTED FY22/23 Year End	APPROVED FY 23/24
4901 BARRINGTON PD	0	0	2,460	2,460	2,460
4902 CARY PD	0	0	0	0	0
4903 CRYSTAL LAKE PD	0	0	0	0	0
4904 DUNDEE TWP PD	0	0	0	0	0
4905 HARVARD	0	0	0	0	0
4906 MARENGO PD	0	300	0	300	300
4907 MCHENRY	0	0	0	0	0
4908 WAUCONDA PD	0	0	0	0	0
4909 WOODSTOCK	0	0	0	0	0
4910 HUNTLEY PD	0	0	0	0	0
4911 HAMPSHIRE PD	0	0	0	0	0
4912 ELGIN	0	0	4,540	0	0
4913 LITH	0	0	0	0	0
4900 TOTAL EXPEND.	0	300	7,000	2,760	2,760

NISRA Capital Outlay Needs Summary

Approved February 15, 2023

Account	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26-27	FY'27-28	FY'28-29
Vehicle Account #5010	\$28,305	\$0	\$0	\$202,000	\$92,700	\$145,000	\$9,500	\$216,000
Building Account #5020	\$1,435	\$23,241	\$18,200	\$29,500	\$22,500	\$1,500	\$2,000	\$12,000
Equipment Account #5030	\$10,503	\$25,031	\$32,435	\$10,990	\$11,780	\$25,605	\$11,680	\$4,400
Capital Outlay Need Total by FY	\$40,243	\$48,272	\$50,635	\$242,490	\$126,980	\$172,105	\$23,180	\$232,400

End of Fiscal Year Fund Balance - End of Fiscal Year Estimated Capital Project Funds available to meet the next FY needs.	\$516,783	\$414,349	\$278,534	\$106,044	\$79,064	\$6,959	\$53,779	(\$28,621)
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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 grace year 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 most buses have been pushed back 1-2 years due to inactivity during COVID-19 Pandemic. 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 #5010

Purchase Date	Description	Life Expentancy	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26-27	FY'27-28	FY'28-29	Next Replacement	Comments
May '16	2016 Ford Collins(Ted)	8 yr				\$90,000					FY'32-33	Extend 1 yr due COVID
May'17	2017 Chevy Trans Tech (Clark)	8 yr						\$9,500			FY'34-35	Extend 2 yr due COVID
May '18	2017 Ford Starcraft Prodigy(Mack)	8 yr								\$97,500	FY'35-36	Extend 2 yr due COVID
May '19	2019 Ford Glaval(Gus)	8 yr								\$118,500	FY'35-36	Extend 1 yr due COVID
April '20	2020 Ford Diamond W/C(Rona)	8 yr									FY'29-30	Extend 1 yr due COVID
May'17	2017 Ford Starcraft W/C(Rosie)	8 yr					\$115,000				FY'34-35	Extend 1 yr due COVID
June'14	2014 Ford Eikhart W/C(Nemo DTPD)	8 yr				\$112,000					FY'30-31	Extend 2 yr due COVID
May '16	2016 Ford Collins 12 pass(Pearl)	8 yr					\$92,700				FY'33-34	Extend 1 yr due COVID
May '21	2021 Ford Transit Connect(Henry)	11yr	\$28,305								FY'32-33	
May'15	2015 Dodge Caravan(Howard)	11 yr						\$30,000			FY'37-38	
Total Vehicle Capital Outlay			\$28,305	\$0	\$0	\$202,000	\$92,700	\$145,000	\$9,500	\$216,000		

Capital Building Account #5020

Purchase Date	Description	Life Exptancy	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26-27	FY'27-28	FY'28-29	Next Replacement	Comments
Oct '22	Major Repairs/remodeling		\$1,435	\$500	\$4,500	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000		23/24 replace front door actuator, cost in '22 \$20,134.50 -ins. Paid \$19,134.50
2011	Outdoor Monument Signage			\$1,000							FY40/41	new roof in '11 cost \$96,555
2019	Flat Roof Work	30 yr									FY48/49	New schingles in April '19 \$45,700
2019	Shingle Roof Work	30 yr									FY49/50	Parking Lot renovated/resurfaced fall 2019 *
	Rebuild/resurf parking lot			\$6,215			\$9,000			\$10,000	FY28/29	seal coat & stripe every 3 years
	Sealcoat/repairs parking lot											As needed
Apr '17	Replace defective windows	6 yr				\$4,000					FY29/30	
Dec'13	Water heater	14 yr			\$1,200						FY37/38	Stackable Washer/Dryer Combo
May '22	Washer/dryer combo	10 yr		\$3,700							FY32/33	refrigerator, stove & dish washer (\$3700 2022)
Jan'12	Teaching Kitchen Appliances	20 yr									FY32/33	cost in '12 \$5,703
Jan '15	RTU#1 7.5 ton 2012	20 yr									FY35/36	
Jan '20	RTU #2 2 ton 2015	20 yr									FY39/40	
Jan '20	RTU #3 2.5 ton 2020	20 yr									FY39/40	
Jan '20	RTU #4 2.5 ton 2020	20 yr									FY39/40	
Mar '15	RTU #5 ?ton 2004	20 yr			\$12,000						FY24/25	
Feb '21	RTU #6 2.5 ton 2015	20 yr									FY35/36	
Sept '22	RTU #7 2 ton 2021	20 yr									FY36/37	
Jan'12	RTU #8 2 ton 2012	20 yr		\$11,826							FY42/43	
May '16	RTU #9 ?ton 2012	20 yr									FY32/33	cost in '12 \$5,703
Feb '21	RTU #10 2.5 ton 2004	20 yr			\$12,000						FY23/24	
Feb '21	RTU #11 2 ton 2016	20 yr									FY36/37	cost in '16 \$5940
2010	RTU #12 ?ton 2021	20 yr									FY40/41	
May '16	RTU #13 ?ton 2004	20 yr				\$12,000					FY25/26	
May '16	RTU #14 2 ton 2010	20 yr									FY30/31	cost in '10 \$6,462
Feb '21	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			\$12,500						FY23/24	
Total Building Capital Outlay			\$1,435	\$23,241	\$18,200	\$29,500	\$22,500	\$1,500	\$2,000	\$12,000		

**Capital Equipment Account #5030
Computer/Workstations/Technology**

Purchase Date	Description	Life Expentancy	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26-27	FY'27-28	FY'28-29	Next Replacement	Comments
Aug '20	LT for (Office Coord.)	4 yr	\$1,300						\$1,300		FY'29-30	laptop/dock station
Jan '19	LT for (Migr SO)	4 yr		\$1,300				\$1,300			FY'30-31	laptop/dock station
Apr '22	LT for (Migr Fund)	4 yr	\$1,248				\$1,300				FY'29-30	laptop/dockstation
May '20	LT for (Migr HR)	4 yr			\$1,300				\$1,300		FY'29-30	laptop/dock station
Jan '19	LT for (Migr Cultural Arts/SE)	4 yr				\$1,300					FY'29-30	laptop/dock station
June '21	LT for (Migr Adult Dav)	4 yr	\$1,295			\$1,300				\$1,300	FY'32-33	laptop/dock station
Apr '22	LT for (Inclusion Migr)	4 yr					\$1,300				FY'29-30	laptop/dock station
Aug '20	LT for (Admin Assist I)	4 yr		\$1,300				\$1,300			FY'30-31	Ph. Migr monitor, laptop/dock stat.
Apr '19	WS for (Admin Assist II)	4 yr		\$1,300				\$1,300			FY'30-31	Ph. Migr monitor, laptop/dock stat.
Jan. '19	LT for (Sr Migr Finance/Admin)	4 yr					\$1,300				FY'29-30	laptop/dock station
Apr '22	LT for (Sr Migr Rec)	4 yr	\$1,400					\$1,300			FY'29-30	laptop/dock station
April '23	LT for (Migr Communications)	4 yr		\$1,300				\$1,300			FY'30-31	laptop/dock station
Feb '21	LT for (Central RC)	4 yr			\$1,300				\$1,300		FY'31-32	laptop/dock station
Feb '21	LT for (Eastern RC)	4 yr		\$1,300							FY'30-31	laptop/dock station
Apr '20	LT for (Migr SDC)	4 yr		\$1,300				\$1,300			FY'30-31	laptop/dock station
Feb '19	LT for (Northwest RC)	4 yr		\$1,300				\$1,300			FY'30-31	laptop/dock station
Feb '19	LT for (Southern RC)	4 yr		\$1,300				\$1,300			FY'31-32	laptop/dock station
Aug '20	LT for (LIFEI Prog. Leader)	4 yr				\$1,300		\$1,300			FY'31-32	laptop/dock station
Aug '20	LT for (LIFE II Prog. Leader)	4 yr		\$1,300				\$1,300			FY'30-31	laptop/dock station
Dec '21	LT for (PT Rec Spec II)	4 yr		\$1,300				\$1,300			FY'30-31	laptop/dock station
Apr '19	LT for (PT Rec Spec I)	4 yr			\$1,300				\$1,300		FY'32-33	laptop/dock station
Feb '21	LT for (Sr Migr Operations)	4 yr	\$900			\$1,300			\$1,300		FY'31-32	laptop/dock station
April '22	LT for (Sr Migr Support Staff)	4 yr				\$1,300					FY'29-30	laptop/dock station
Feb '19	LT for (Superintendent)	4 yr		\$1,300				\$1,300			FY'30-31	laptop/dockstation
Apr '19	LT for (Director)	4 yr		\$1,300				\$1,300			FY'30-31	laptop/dockstation
TBD	(2) Intern LT	4 yr		\$2,600				\$2,600			FY'30-31	(2) laptops/dockstations
Apr '22	(2) (Day Camp Coord/Seasonal)	4 yr		\$2,600			\$1,300	\$2,600			FY'30-31	(2) laptop/dockstation
June '10	Monitor Replacement (as needed)	5 yr	\$500	\$500	\$500	\$500						Replace as needed
Dec '17	Printer for Supt of Rec HP2035N	5 yr	\$400	\$400				\$400	\$400		FY'32-33	Black & White
2014	Printer Adm. Asst. HP LJ Pro M227	5 yr	\$600	\$600				\$600			FY'31-32	Black & White
April '15	Printer Migr Office Services HP3005	5 yr	\$780	\$780					\$780		FY'32-33	Black & White
Jan '16	Printer Migr of Finance HPP2035	5 yr				\$500					FY'28-29	color printer
June '10	Printer for network HP Pro400M451	4 yr			\$500					\$500	FY'33-34	color printer
Jan '14	Printer for Mgr of Fund Dev HP P2035	5 yr			\$500					\$500	FY'33-34	color printer
Jun '22	Printer for Migr HR HP P2035	4 yr	\$391	\$391					\$400		FY'32-33	Black & White
Jun '12	Printer for Exec Dir HP4050T	10 yr	\$400	\$400							FY'32-33	color printer
2021	Lenovo Yoga Pro 3 (2)	4 yr	\$2,000			\$2,000					FY'30-31	Computer Lab Laptops
Feb '20	Laptops (2) for mobile Computer Lab	6 yr					\$2,400					Found Funding request
2022	Wireless printer for mobile Comp Lab	4 yr	\$150									Replace as needed
2022	LCD Projector	9 yr										Replace as needed
June '20	APC Replacement battery pack	3 yr		\$425							FY'29-30	
Aug '17	APC Surge Protector Main Unit	8 yr		\$1,700							FY'33/34	
May '15	Switch 26 port	5 yr			\$1,000						FY'30-31	
July '17	Firewall Watchguard	6 yr		\$1,500							FY'30-31	
Jul '19	Wireless access point 1 for NISRA office	2 yr	\$180	\$180			\$200		\$200		FY'27-28	
Jan '17	Wireless access for public WiFi(STRC)	2 yr	\$160	\$160		\$160					FY'24-25	
Aug '19	Wireless access point 2 for NISRA office	2 yr	\$180	\$180		\$180			\$200		FY'29-30	

Purchase Date	Description	Life	Expendancy	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26/27	FY'27-28	FY'28-29	Next Replacement	Comments
Aug '20	Wireless access pt for Board Rm	2 yr			\$180					\$180		FY30-31	Moving to Cloud system starting 4/2022
Apr'22	Main Network & NED VM server & NAS	5 yr				\$17,000						FY32-33	Not needed due to Cloud based
	Mgmt Server	5 yr		\$200									Not needed due to Cloud based
Dec '17	USB drives for NAS back-up	8 yr											did not in replace in '13-14
Dec '05	Canon Rebel	6 yr										nk	Originally \$250
2008	Canon Power Shot	6 yr											
July '16	Canon Power ShotELPH Bundle	6 yr		\$120									Moved to Cloud system 2023
April '16	VOIP Phone System	10 yr				\$3,300							TBD when new system selected
April '16	VOIP Phone POE Switches	7 yr											Foundation Funding request
Apr '19	Sage TR Center Security Camera System	4 yr		\$500			\$4,500						cost in '09 \$180
Jan'09	Fax Machine	6 yr					\$250						
Sept '18	Expo display board	10 yr											
	Subtotal			\$8,903	\$24,431	\$31,835	\$10,390	\$11,180	\$25,005	\$11,080	\$3,800		

Office Furniture

Purchase Date	Description	Life	Expendancy	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26/27	FY'27-28	FY'28-29	Next Replacement	Comments
	Staff Office Chairs/furniture	20 yr		\$1,100	\$600	\$600	\$600	\$600	\$600	\$600	\$600	FY'29-30	as needed
Nov'09	Lobby Furniture	20 yr										FY'30-31	cost in '09 \$5,177
July'10	Board room furniture	20 yr										FY'30-31	cost in '10 \$1,165
May'10	Lunch room furniture	20 yr										FY'30-31	cost in '10 \$4,677
2011	Rec Center furniture (as needed)	8-10 yr		\$500								FY'29-30	cost in '11 \$18,200
	Subtotal			\$1,600	\$600	\$600	\$600	\$600	\$600	\$600	\$600		

Total Equipment Capital Outlay

\$10,503 \$25,031 \$32,435 \$10,990 \$11,780 \$25,605 \$11,680 \$4,400