



NISRA Finance Committee Meeting
Wednesday, September 24, 2025
12:30 PM, NISRA Office

Agenda

- 1.0 Call to Order
- 2.0 Approval of January 15, 2025 Committee meeting minutes
- 3.0 Member District Dues FY2025/26 Discussion
 - 3.01 Review of three options utilizing the Dues Multiplier of .0175, .01725 and .0170.
 - 3.02 Potential dues impact on FY2026/27 budget - Preliminary Draft
 - 3.02.1.1 Operating Budget
 - 3.02.1.2 Reserve/Capital Fund
- 4.0 Recommendation for presentation of FY 2026/27 Member District Dues
- 5.0 Comments from the Committee
- 6.0 Adjournment

2025/2026 Committee Members

- 1. Scott Crowe
- 2. Dave Peterson
- 3. Jen Hermonson
- 4. Bill Hobson
- 5. Terry Jennings
- 6. Laura Schraw



NISRA Finance Committee Meeting
Wednesday, January 15, 2025

Committee Members Present: Scott Crowe, Maria Cumpata, Bill Hobson, Terry Jennings

Committee Members Absent: Laura Schraw, Jason Herbster

Staff Present: Jim Wiseman-Executive Director

Call to Order by Director Wiseman at 12:30 pm

Approval of September 18, 2024 Committee meeting minutes. Motion Cumpata. Seconded by Hobson. All in Favor, motion carried.

Draft Proposed FY 2025/26 Budget - Review and Recommendation

Director Wiseman provided an overview of the proposed FY2025/26 agency budget. Highlights included: increase number of unique individuals served and registrations received; anticipated growth in Adult Day Program services-registration fees cover the program costs; 50th Anniversary promotional costs included; GL 4463 Software/Licenses significant increase due to launch of new registration software; 4% merit increase pool included. Discussion followed. Consensus of the committee is to present the proposed budget as presented at the meeting to the full Board for review and approval at February 19 Board of Directors meeting.

Other business-None

Comments from the Committee-None

Meeting Adjournment at 1:14 pm

NISRA Member District EAV History
Draft 9/17/2025

MEMBER/LEVY YR	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	% Change vs 2023
BARRINGTON	605,874,838	606,011,961	615,256,002	682,690,396	701,861,089	702,944,944	740,817,074	742,055,752	707,085,046	778,664,361	817,144,172	850,568,813	3.93%
CARY	516,449,189	493,028,643	511,525,422	545,782,877	581,333,252	616,413,920	644,067,026	670,122,077	690,699,075	746,746,926	781,079,466	876,432,699	10.88%
CRYSTAL LAKE	1,312,973,347	1,269,459,596	1,294,545,465	1,370,149,179	1,441,819,902	1,516,513,820	1,577,034,222	1,630,991,306	1,689,815,975	1,825,768,933	1,972,387,843	2,214,712,273	10.94%
DUNDEE	1,409,325,798	1,364,903,977	1,454,027,277	1,594,932,053	1,717,792,472	1,836,438,096	1,971,339,970	2,098,491,107	2,174,656,544	2,335,311,280	2,598,017,098	2,928,532,433	11.29%
Elgin	1,896,596,817	1,878,574,471	2,003,882,420	2,225,747,878	2,369,585,928	2,458,962,146	2,687,948,215	2,823,243,726	2,931,645,779	3,247,515,844	3,629,149,040	3,995,360,139	9.17%
HAMPSHIRE	228,964,575	220,646,997	234,289,123	262,291,143	284,214,842	301,651,025	326,134,169	346,569,509	370,206,474	403,290,870	443,695,002	519,677,586	14.62%
HARVARD	101,918,301	97,905,450	98,271,181	102,563,670	108,220,483	122,211,974	134,436,705	141,821,069	149,384,532	161,558,212	177,663,119	198,653,249	10.57%
HUNTLEY	1,140,384,190	1,143,008,096	1,219,014,978	1,312,761,924	1,390,995,544	1,456,205,683	1,527,802,561	1,573,060,439	1,633,123,578	1,781,489,708	1,960,928,602	2,238,972,065	12.42%
LAKE IN THE HILLS	243,666,678	231,592,629	233,569,641	248,247,033	263,055,765	279,798,213	304,264,558	316,622,415	329,042,031	353,067,666	395,028,143	441,367,519	10.50%
MARENGO	110,833,890	104,731,322	109,905,865	113,830,553	120,669,301	127,450,769	135,295,547	142,288,095	151,414,531	166,711,946	183,218,646	212,207,825	13.66%
MCHENRY	567,473,894	546,721,282	547,580,130	591,743,368	628,813,519	665,398,792	708,307,317	750,779,567	789,601,517	861,184,991	928,893,822	1,047,530,610	11.33%
WAUCONDA	336,301,467	324,794,977	336,619,558	359,765,108	377,514,609	381,888,437	390,201,753	400,987,217	421,084,906	442,846,895	465,085,868	525,545,475	11.50%
WOODSTOCK	439,805,805	413,833,195	419,059,837	434,699,214	464,000,746	490,523,314	529,809,687	553,895,655	586,683,575	633,142,820	695,589,838	765,233,200	9.10%
TOTAL	8,910,568,789	8,695,212,596	9,077,546,899	9,845,204,396	10,449,877,452	10,956,401,133	11,677,458,804	12,190,927,934	12,624,443,563	13,737,300,452	15,047,880,659	16,814,793,886	10.51%
NISRA FY Budget	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27	
Note: Dues based on Total EAV (Not Rate Setting EAV)	Dues Frozen for all Members	Dues Frozen for all Members	Dues Frozen for all Members	Dues Frozen for all Members	Dues Frozen for all Members	5 member's dues unfrozen	Dues Frozen at FY2020-21 rate	8 member's dues unfrozen	1 member's dues frozen	Multiplier of .0175 Approved-All	Multiplier of .0175 Approved-All		

LITH total 2024 EAV is \$1,032,194,106 and the overlap into Huntley P.D., CLPD and Cary PD is \$590,826,587.

NEED COOK COUNTY EAVS- Cook County Clerk had not posted Agency EAV's as of the date of this report. Levy Year 2023 used for estimate calculations for three members with boundries that include Cook County

county contacts			
Lake Co.	847.377.2404	www.lakecountyiil.gov	
Cook Co.	312.603.5649	https://www.cookcountyclerkil.gov/service/tax-agency-report	
Kane Co.	630.232.5965	www.kanecountyclerk.org	
McHenry Co.	815.334.4242	www.mchenrycountyiil.gov	

City of Elgin	Kane Cty	3,387,439,641	Cook Cty	607,920,498	Total	3,995,360,139
Barrington Park District	Lake Cty	388,031,107	Cook Cty	462,537,706	Total	850,568,813
Dundee Twnshp Park District	Kane Cty	2,927,244,485	Cook Cty	1,287,948	Total	2,928,532,433
Huntley Park District	Kane Cty	490,411,936	McHenry Cty	1,748,560,129	Total	2,238,972,065

Member Dues .0175 Multiplier

FY 2025/26

Draft September 24, 2025

DISTRICT	2023 EAV's	FY 25/26 Member Dues	2024 EAV's	FY 26/27 Member Dues
		Approved Dues Rate .0175		Draft Dues Rate .0175
Barrington	817,144,172	143,000	850,568,813	148,850
Cary	781,079,466	136,689	876,432,699	153,376
Crystal Lake	1,972,387,843	345,168	2,214,712,273	387,575
Dundee Township	2,598,017,098	454,653	2,928,532,433	512,493
Elgin	3,629,149,040	635,101	3,995,360,139	699,188
Hampshire Twnshp	443,695,002	77,647	519,677,586	90,944
Harvard	177,663,119	31,091	198,653,249	34,764
Huntley	1,960,928,602	343,163	2,238,972,065	391,820
Lake in the Hills	395,028,143	69,130	441,367,519	77,239
Marengo	183,218,646	32,063	212,207,825	37,136
McHenry	928,893,822	162,556	1,047,530,610	183,318
Wauconda	465,085,868	81,390	525,545,475	91,970
Woodstock	695,589,838	121,728	765,233,200	133,916
Total	15,047,880,659	2,633,379	16,814,793,886	2,942,589

Note: Cook County Levy Year 2024 EAV rates not available at the time of this proposal. Levy Year 2023 EAV's utilized in report.

Member Dues .01725 Multiplier

FY 2025/26

Draft September 24, 2025

DISTRICT	2023 EAV's	FY 25/26 Member Dues	2024 EAV's	FY 26/27 Member Dues
		Approved Dues Rate .0175		Draft Dues Rate .01725
Barrington	817,144,172	143,000	850,568,813	146,723
Cary	781,079,466	136,689	876,432,699	151,185
Crystal Lake	1,972,387,843	345,168	2,214,712,273	382,038
Dundee Township	2,598,017,098	454,653	2,928,532,433	505,172
Elgin	3,629,149,040	635,101	3,995,360,139	689,200
Hampshire Twnshp	443,695,002	77,647	519,677,586	89,644
Harvard	177,663,119	31,091	198,653,249	34,268
Huntley	1,960,928,602	343,163	2,238,972,065	386,223
Lake in the Hills	395,028,143	69,130	441,367,519	76,136
Marengo	183,218,646	32,063	212,207,825	36,606
McHenry	928,893,822	162,556	1,047,530,610	180,699
Wauconda	465,085,868	81,390	525,545,475	90,657
Woodstock	695,589,838	121,728	765,233,200	132,003
Total	15,047,880,659	2,633,379	16,814,793,886	2,900,552

Note: Cook County Levy Year 2024 EAV rates not available at the time of this proposal. Levy Year 2023 EAV's utilized in report.

Member Dues .0170 Multiplier

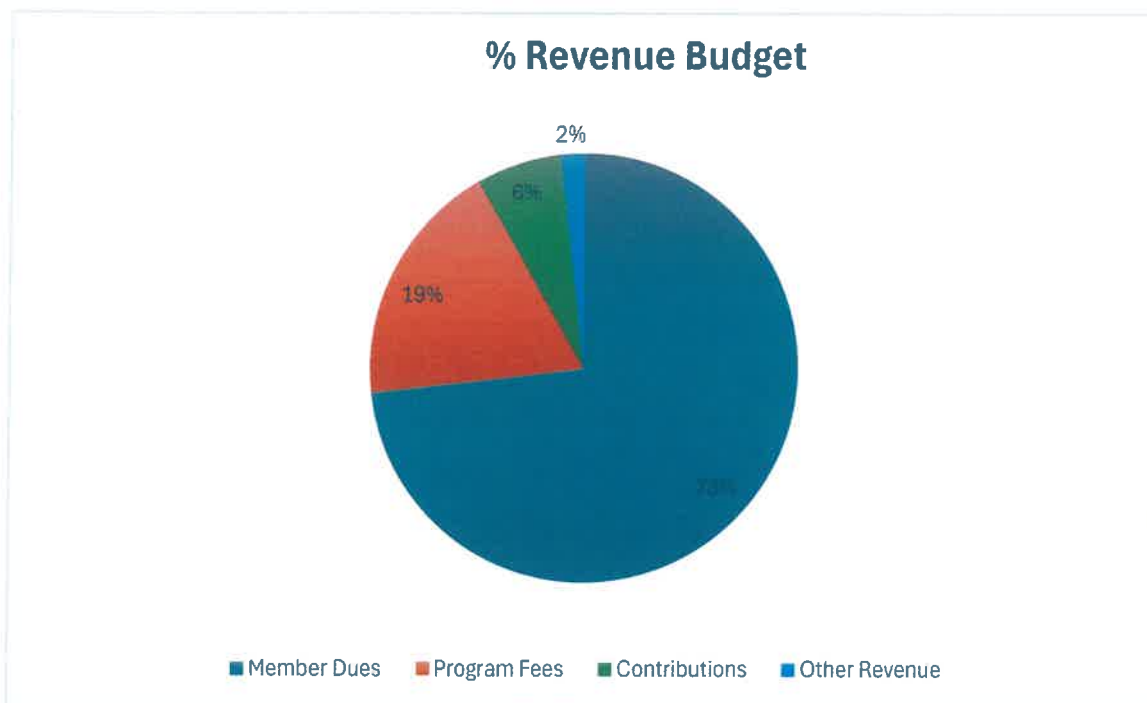
FY 2025/26

Draft September 24, 2025

DISTRICT	2023 EAV's	FY 25/26 Member Dues	2024 EAV's	FY 26/27 Member Dues
		Approved Dues Rate .0175		Proposed Dues Rate .0170
Barrington	817,144,172	143,000	850,568,813	144,597
Cary	781,079,466	136,689	876,432,699	148,994
Crystal Lake	1,972,387,843	345,168	2,214,712,273	376,501
Dundee Township	2,598,017,098	454,653	2,928,532,433	497,851
Elgin	3,629,149,040	635,101	3,995,360,139	679,211
Hampshire Twnshp	443,695,002	77,647	519,677,586	88,345
Harvard	177,663,119	31,091	198,653,249	33,771
Huntley	1,960,928,602	343,163	2,238,972,065	380,625
Lake in the Hills	395,028,143	69,130	441,367,519	75,032
Marengo	183,218,646	32,063	212,207,825	36,075
McHenry	928,893,822	162,556	1,047,530,610	178,080
Wauconda	465,085,868	81,390	525,545,475	89,343
Woodstock	695,589,838	121,728	765,233,200	130,090
Total	15,047,880,659	2,633,379	16,814,793,886	2,858,515

Note: Cook County Levy Year 2024 EAV rates not available at the time of this proposal. Levy Year 2023 EAV's utilized in report.

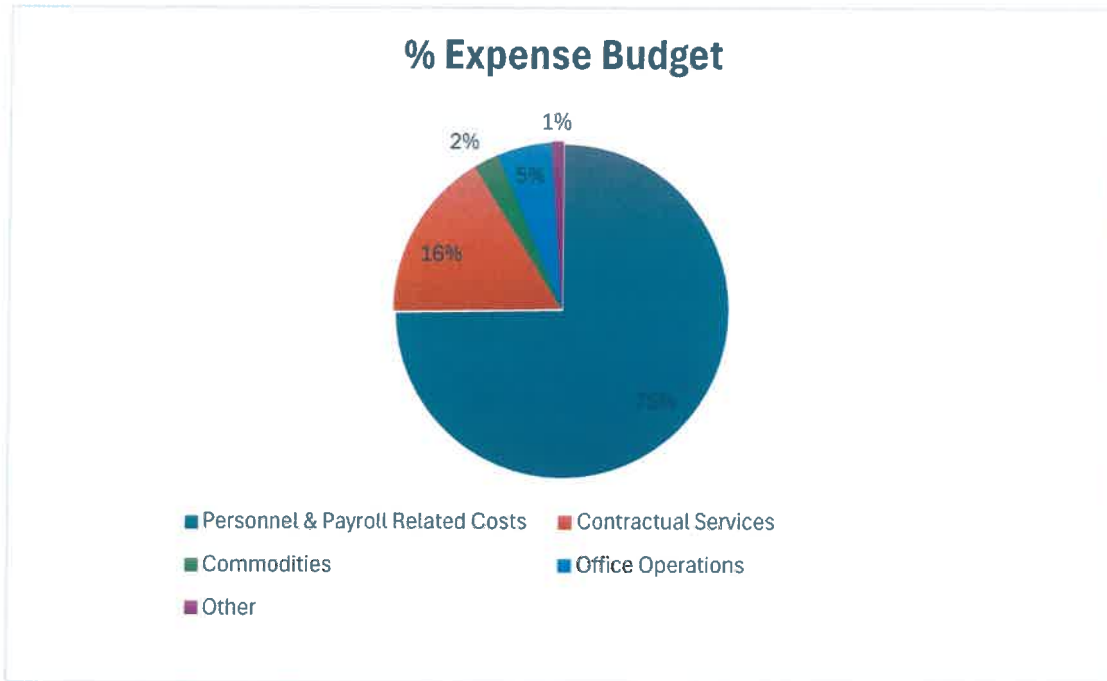
Revenues: How is the revenue generated?



Operating Revenue	% Budget	Budget Total
Member Dues	73%	\$ 2,942,589
Program Fees	19%	\$ 745,100
Contributions	6%	\$ 259,600
Other Revenue	2%	\$ 74,900
Total	100%	\$ 4,022,189

Other Revenue Calculations	
Purchase of Care	\$ 15,500
Respite Services	\$ 25,000
Interest	30,000
Equipment Disposal	\$ -
Facility Rental	\$ 400
Fundraising	\$ 4,000
Total Other Revenue	\$ 74,900

Expenditures: How is the money spent?



Operating Expense	% Budget	Budget Total
Personnel & Payroll Related Costs	75%	\$ 2,811,519
Contractual Services	16%	\$ 618,300
Commodities	2%	\$ 89,200
Office Operations	5%	\$ 198,038
Other	1%	\$ 42,500
Total	100%	\$ 3,759,557

Other Expenses Calculations	
Equipment	\$ 34,500
Respite Services	\$ 8,000
Total Other Expense	\$ 42,500

NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION

Dues Draft FY 2026/27 Budget

9/24/2025

REVENUE:

ACCOUNT	TITLE	ACTUAL FY 23/24	ACTUAL FY 24/25	APPROVED FY 25/26	PROJECTED FY25/26 Year End	DRAFT FY 26/27
	MEMBER DUES					
30110	BARRINGTON	126,149	136,266	143,000	143,000	148,850
30120	CARY	120,872	130,681	136,689	136,689	153,376
30130	CRYSTAL LAKE	295,718	319,510	345,168	345,168	387,575
30140	DUNDEE	380,565	408,679	454,653	454,653	512,493
30150	HARVARD	26,142	28,273	31,091	31,091	34,764
30160	MARENGO	26,498	29,175	32,063	32,063	37,136
30170	MCHENRY	138,180	150,707	162,556	162,556	183,318
30180	WAUCONDA	73,690	77,498	81,390	81,390	91,970
30190	WOODSTOCK	102,670	110,800	121,728	121,728	133,916
30191	HUNTLEY	285,797	311,761	343,163	343,163	391,820
30192	HAMPSHIRE	64,786	70,576	77,647	77,647	90,944
30193	ELGIN	513,038	568,315	635,101	635,101	699,188
30194	LAKE IN THE HILLS	57,582	61,787	69,130	69,130	77,239
TOTAL	MEMBER DUES	2,211,687	2,404,028	2,633,379	2,633,379	2,942,589
	PROGRAM FEES					
30210	NORTHWEST	52,961	51,352	60,000	60,000	60,000
30220	CENTRAL	51,766	65,669	68,000	68,000	68,000
30230	EASTERN	30,773	37,420	39,000	38,000	38,000
30231	SOUTHERN	34,995	39,351	48,000	39,000	39,000
30240	TRIPS	21,829	35,964	48,000	40,000	40,000
30250	MENTAL HEALTH	1,946	789	1,500	900	1,000
30251	CULTURAL ARTS	39,025	37,652	35,000	36,000	36,000
30255	SNOEZELEN ROOM	309	9	2,500	1,000	1,000
30260	SPECIAL OLYMP.	46,539	51,235	50,000	48,000	50,000
N/A	LEISURE ED.	0	0	0	0	0
30280	SPECIAL EVENTS	41,083	47,339	44,000	45,000	46,000
30290	DAY CAMP	63,522	98,090	100,000	90,000	100,000
30291	ADULT DAY PROG	112,286	170,307	240,000	240,000	245,000
30292	BRIGHT/STARS PROGR/	61,126	37,652	0	20,000	20,000
30295	ADULT DAY SERV	2,795	1,312	9,000	1,000	1,000
30297	PROG FEES OTHER	0	0	100	0	100
TOTAL	PROGRAM FEES	560,955	674,141	745,100	726,900	745,100
30300	PURCH. OF CARE	12,289	15,500	15,500	15,500	15,500
30350	RESPIRE SERVICES	18,957	35,002	25,000	31,000	25,000
30400	INTEREST	40,457	32,475	33150	31,000	30,000
30500	EQUIP. DISPOSAL	0	4,250	0	0	0
30510	FACILITY RENTAL	75	1,000	400	500	400
30700	CONTRIBUTIONS					
30720	BAUW	0	0	0	0	0
30730	SERVICE ORG.	0	0	0	0	0
30740	TOWNSHIPS	10,640	0	9,500	8,337	8,000
30750	FOUNDTN-PROG	269,162	198,895	245,000	200,000	200,000
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	50,000	50,000	50,000	50,000	50,000
30800	MISC REVENUE	0	1,267	1,600	1,300	1,600
TOTAL	CONTRIBUTIONS	329,802	250,162	306,100	259,637	259,600

NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION
Dues Draft FY 2026/27 Budget
9/24/2025

ACCOUNT	TITLE	ACTUAL FY 23/24	ACTUAL FY 24/25	APPROVED FY 25/26	PROJECTED FY25/26 Year End	DRAFT FY 26/27
30900	FUNDRAISING					
30940	REC. BANQ.	1,695	1,770	1,700	1,700	1,700
30950	NISRA STORE	200	125	300	125	300
30960	OTHER	3,245	2,700	2000	2,500	2000
TOTAL	FUNDRAISING	5,140	4,595	4,000	4,325	4,000

OPERATING REVENUE	3,179,362	3,421,153	3,762,629	3,702,241	4,022,189
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OPERATING EXPENDITURES	3,168,250	3,393,927	3,653,207	3,561,340	3,759,557
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END OF FY OPER. NET INCOME	11,112	27,226	109,423	140,901	262,632
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INCLUSION REIMBURSEMENT:

49000	TOTAL EXPENSE	997	997	4,383	1,500	4,383
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CAPITAL OUTLAY:

50100	VEHICLE ACCT	-300	199,713	55,000	0	95,000
50200	BUILDING ACCT	11,500	24,606	17,500	21,908	22,500
	EQUIPMENT					
50300	REPLACEMENT	31,836	13,033	11,780	6,845	7,240

50000	TOTAL CAPITAL OUTLAY	43,036	237,352	84,280	28,753	124,740
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SAGE TR CAPITAL REVENUE	0	0	0	0	
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TOTAL FY NET REVENUE	3,179,362	3,421,153	3,762,629	3,702,241	4,022,189
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TOTAL FY NET EXPENDITURE	3,212,283	3,632,276	3,741,870	3,591,593	3,888,680
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TOTAL FY NET INCOME	(32,921)	(211,123)	20,760	110,648	133,509
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START OF FY FUND BALANCE	937,562	904,641	1,042,320	693,518	804,166
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END OF FY FUND BALANCE	904,641	693,518	1,063,080	804,166	937,675
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Anticipated Fund Balance to meet future Capital Project Needs & 25% Reserve Operating Fund Goal

Future Capital Project Funds	112,579	-154,964	149,778	-86,169	-2,214
25% RESERVE OPERATING FUND GOAL	792,063	848,482	913,302	890,335	939,889
End of FY Total Fund Balance	904,641	693,518	1,063,080	804,166	937,675

NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION
Dues Draft FY 2026/27 Budget
9/24/2025

ACCOUNT	TITLE	ACTUAL FY 23/24	ACTUAL FY 24/25	Approved FY 25/26	PROJECTED FY25/26 Year End	DRAFT FY 26/27
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. Coor	-----	-----	-----	-----	-----
	ADMIN. ASSIST.	-----	-----	-----	-----	-----
	MGR COMM & MARKET	-----	-----	-----	-----	-----
TOTAL	FULL TIME	1,284,949	1,301,211	1,375,000	1,350,000	1,400,000
43150	FULL TIME II					
	REC. SPEC I	-----	-----	-----	-----	-----
	LIFE PROG LEADER	-----	-----	-----	-----	-----
	LIFE PROG LEADER	-----	-----	-----	-----	-----
TOTAL	FULL TIME Tier II	105,036	121,434	128,000	125,000	129,000
43200	PART TIME					
43221	SUPPORT STAFF	196,299	199,515	210,000	210,000	212,000
n/a	TRIPS	0	0	0	0	0
43250	MENTAL HEALTH	12,208	13,173	11,000	10,500	11,000
n/a	LEISURE ED.	0	0	0	0	0
43290	DAY CAMP	139,512	181,387	195,000	184,167	190,000
43291	ADULT DAY PROG	33,079	37,392	50,000	55,000	57,000
43300	OFFICE/INTERNS	26,079	14,351	20,000	15,000	17,000
43301	BUILDING SPVR	10,691	7,945	8,000	8,000	8,000
43303	INCLUSION SPECIALIST		0	22,000	22,000	22,000
43304	HR COORDINATOR	0	16,073	0	0	0
43307	ADMIN. ASSIST. II	24,776	14,244	0	0	0
43200	PART TIME OTHER	0	942	0	1,000	0
TOTAL	PART TIME	442,644	485,022	516,000	505,667	517,000
43310	FICA	136,719	141,881	154,454	151,521	156,519
43320	IMRF	46,896	25,804	68,000	60,000	68,000
43330	UNEMPLOYMENT	0	2,783	0	3,800	0
43340	RECRUITMENT	8,864	13,600	7,000	10,000	7,000
43350	HEALTH/LIFE	334,591	356,734	338,000	380,000	400,000
43360	TRAVEL	29,600	36,129	34,500	36,000	36,000
43370	TRAINING	24,511	27,045	32,000	29,000	32,000
43380	RECOGNITION	17,974	24,009	19,000	18,000	19,000
43390	DUES/SUBSCRIPTIONS	18,634	30,723	15,000	30,000	30,000
43400	PAYROLL PROC.	9,392	15,297	14,000	15,000	17,000
TOTAL	PERS. SERVICES	2,459,810	2,581,672	2,700,954	2,713,988	2,811,519

NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION
Dues Draft FY 2026/27 Budget
9/24/2025

ACCOUNT	TITLE	ACTUAL FY 23/24	ACTUAL FY 24/25	APPROVED FY 25/26	PROJECTED FY25/26 Year End	DRAFT FY 26/27
N/A	CONTRACTUAL SERV.					
	TRANSPORTATION					
44110	DAY CAMP	13,226	27,923	30,000	29,000	30,000
44120	REGULAR PROGRAMS	6,349	3,696	8,200	6,000	8,000
44121	VEHICLE PM/REP	14,893	27,594	24,000	19,000	21,000
44122	VEHICLE SUPPLY	313	1,093	3,100	1,100	1,500
TOTAL	TRANS.	34,781	60,306	65,300	55,100	60,500
44200	LIABILITY INS.	27,779	34,189	38,850	54,930	55,000
	PROGRAM SEVICES					
44310	NORTHWEST	12,146	16,450	21,000	17,000	18,000
44320	CENTRAL	22,162	23,897	32,500	25,000	26,000
44330	EASTERN	4,259	5,673	6,500	6,000	6,500
44331	SOUTHERN	8,670	13,613	15,900	14,000	15,900
44340	TRIPS	5,882	27,791	39,000	39,000	39,000
44350	MENTAL HEALTH	3,345	5,238	15,000	6,000	7,000
44351	CULTURAL ARTS	24,495	23,402	23,000	23,000	23,500
n/a	SNOEZELEN		0	0	0	0
44360	SPECIAL OLYMP.	9,031	11,130	20,000	14,000	15,000
44370	LEISURE ED.	283	10	0	2,000	0
44380	SPECIAL EVENTS	18,622	24,101	18,000	16,000	18,000
44390	DAY CAMP	3,751	3,221	2,400	1,000	2,400
44391	ADULT DAY PROG	12,111	18,037	36,000	36,000	36,000
44392	BRIGHT/STARS PROGR/	29,903	7,873	0	8,000	8,500
44395	ADULT DAY SERV	969	811	4,500	0	0
TOTAL	PROG. SERVICES	155,629	181,247	233,800	207,000	215,800
	FUNDRAISING					
44430	RECOG. BANQ.	12,456	7,657	12,500	10,000	12,000
44440	FOUND. EVENTS	0	160	200	200	200
44450	NISRA STORE	-8	34	200	200	200
44460	OTHER	0	0		0	
TOTAL	FUNDRAISING	12,448	7,851	12,900	10,400	12,400
44510	FACILITY RENTAL	8,438	9,544	10,000	9,000	10,000
44520	PRINTING	13,546	20,582	26,000	26,000	27,000
44530	TELEPHONE	20,096	20,090	20,000	19,000	20,000
44540	EQUIP. MAINT.	9,714	6,536	8,000	7,500	8,000
44550	COM. RELATIONS	2,517	646	2,200	2,000	2,200
44560	AUDIT	5,250	7,650	7,800	7,650	7,800
44570	LEGAL	5,006	11,418	5,500	7,000	5,500
44580	TECH PRG SUPT	54,660	62,627	58,000	58,000	59,000
44590	CHRG ACC FEES	13,608	15,487	16,000	16,000	17,000
44600	MARKETING SERV	5,384	9,111	10,000	12,000	12,000
44610	INTERPRET SERV.	6,348	13,223	10,000	14,000	15,000
44620	BANK SERV FEES	119	0	100	100	100
44630	SOFTWARE/LICENSES	6,011	5,818	25,000	24,000	25,000
44640	ACCOUNTING SERVICES		43,175	64,000	64,000	66,000
TOTAL	CONTRCT. SERV.	381,334	509,500	613,450	529,680	618,300

NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION
Dues Draft FY 2026/27 Budget
9/24/2025

ACCOUNT	TITLE	ACTUAL FY 23/24	ACTUAL FY 24/25	APPROVED FY 25/26	PROJECTED FY24/25 Year End	DRAFT FY 26/27
N/A	COMMODITIES					
	PROGRAM SUPPLIES					
45110	NORTHWEST	1,871	2,302	2,350	3,000	3,000
45120	CENTRAL	3,141	4,355	6,000	6,000	6,200
45130	EASTERN	8,385	5,587	9,500	7,400	8,500
45131	SOUTHERN	1,619	1,630	2,500	2,500	2,500
45140	TRIPS	2,898	3,612	1,200	1,200	1,200
45150	MENTAL HEALTH	3,392	1,579	0	600	600
45151	CULTURAL ARTS	9,755	5,178	7,000	5,200	7,000
45155	SNOEZELEN RM	48	30	100	100	100
45160	SPECIAL OLYMP.	7,581	3,772	4,000	5,500	5,000
45170	LEISURE ED.	0	0	0	0	0
45180	SPECIAL EVENTS	2,733	2,739	2,000	1,800	2,000
45190	DAY CAMP	5,499	7,673	8,000	5,200	7,000
45191	ADULT DAY PROG	6,817	11,817	15,000	7,000	8,000
45192	BRIGHT/STAR PROGRAM	2,868	1,531	0	1,400	1,800
45195	ADULT DAY SERV	925	394	1,800	1,400	1,800
TOTAL	PROG. SUPPLIES	57,532	52,199	59,450	48,300	54,700
45200	OFFICE SUPPLIES	10,606	8,190	8,000	8,100	8,200
45300	FUEL	15,220	18,269	18,000	17,000	18,000
45400	POSTAGE	4,893	2,598	6,000	3,600	4,500
45600	HEALTH/SAFETY	2,072	886	3,400	3,500	3,800
TOTAL	COMMODITIES	90,323	82,142	94,850	80,500	89,200
	EQUIPMENT					
46200	OFFICE EQUIP.	1,377	4,478	2,500	2,500	2,500
46300	TR CNTR EQUIP	341	118	12,000	10,000	12,000
46400	PROGRAM EQUIP	22,748	13,900	21,415	18,000	20,000
TOTAL	EQUIPMENT	24,466	18,496	35,915	30,500	34,500
44700	RESPIRE SERVICES	7,243	6,353	13,000	7,400	8,000
	OFFICE OPERATIONS					
48100	LEASE/DEBT SRV	131,794	134,557	132,238	134,557	132,238
48200	UTILITIES	22,788	21,255	25,000	24,500	25,000
48300	MAINT./REPAIRS	33,006	20,392	18,000	20,000	20,000
48400	JANITORIAL	12,342	14,286	14,500	15,000	15,500
48500	ASSOC. DUES	713	356	800	715	800
48800	OTHER	911	1,080	500	500	500
48900	WASTE MGMT/RECYCLE	2,626	2,407	2,500	2,500	2,500
48910	LANDSCP/SNOW	894	1,431	1,500	1,500	1,500
TOTAL	OFFICE OPERAT.	205,074	195,764	195,038	199,272	198,038
TOTAL	EXPENDITURES	3,168,250	3,393,927	3,653,207	3,561,340	3,759,557

NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION
Dues Draft FY 2026/27 Budget
9/24/2025

49000 MEMBER INCLUSION REIMBURSEMENT BUDGET:

ACCOUNT	TITLE	ACTUAL FY 23/24	ACTUAL FY 24/25	APPROVED FY 25/26	PROJECTED FY24/25 Year End	DRAFT FY 26/27
49110	BARRINGTON PD	0	0	2,500	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	530	0	583	583	583
49170	MCHENRY	0	997	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	1,295	0	1,300	1,295	1,300
49193	ELGIN	0	0	0	0	0
49194	LITH	0	0	0	0	0
TOTAL	TOTAL EXPEND.	1,825	997	4,383	4,378	4,383

NISRA Capital Outlay Needs Summary

Dues Draft September 24, 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	\$0	\$95,000	\$215,000	\$255,000	\$120,000	\$125,000
Building Account #5020	\$22,000	\$12,512	\$21,908	\$22,500	\$2,000	\$12,000	\$26,000	\$26,000
Equipment Account #5030	\$57,322	\$12,758	\$6,845	\$7,240	\$36,530	\$14,050	\$2,650	\$2,650
Capital Outlay Need Total by FY	\$79,322	\$224,983	\$28,753	\$124,740	\$253,530	\$281,050	\$148,650	\$153,650

End of Fiscal Year Fund Balance - End of Fiscal Year Estimated Capital Project Funds available to meet the next FY needs.	\$112,579	(\$154,964)	(\$86,169)	(\$2,214)	\$4,256	(\$16,794)	\$94,556	\$140,906
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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 end of Fiscal Year 2024/25 cash balance experienced an unanticipated negative balance for Capital projects. Staff implemented budget reduction actions to correct the situation which is anticipated to be corrected by FY2026/27. Future End of Fiscal Year Fund Balance projections based on the agency limiting program growth until such time as it is financially prudent to expand program services.
- 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.
- Only one of the NISRA building HVAC units is near its end of projected life expectancy. With the replacement of the last HVAC unit in FY26/27, NISRA should have four years without the need to replace an HVAC unit. The cycle of replacement is expensed out over several fiscal years starting again with FY30/31. The Capital Replacement budget Building account HVAC replacement is scheduled at 1-2 HVAC units per year with each unit expected to last 20 years of service.
- 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 to 10 year replacement cycle. Pearl has low mileage due to configuration so planning 12 yr replacement. The Capital Fund balance could 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
May '16	2016 Ford Collins(Ted)	10 yr				\$95,000					FY'38-39	
May '25	2024 Ford Trans Tech(Mario)	10 yr		\$89,808							FY35-36	Replace May '35
May'17	2017 Chevy Trans Tech (Clark)	10 yr					\$95,000				FY'37-38	Replace May '27
May '18	2017 Ford Starcraft Prodigy(Mack)	10 yr						\$100,000			FY'38-39	Replace May '28
May '19	2019 Ford Glaval(Gus)	10 yr							\$120,000		FY'39-40	Replcae May '29
April '20	2020 Ford Diamond W/C(Rona)	10 yr								\$125,000	FY'40-41	Replace May '30
May'17	2017 Ford Starcraft W/C(Rosie)	10 yr					\$120,000				FY'37-38	Replace May '27
May'24	2024 Ford Ford DiamondW/C(Luigi)	10 yr		\$109,905							FY'34-35	Replace May '34
May '16	2016 Ford Collins 12 pass(Pearl)	12 yr						\$120,000			FY'38-39	Low Miles-12yr replace
May '21	2021 Ford Transit Connect(Henry)	13yr									FY'34-35	Replace May '34
	2025 Foor Transit 15 Pass Van											Removed from Budget
May'15	2015 Dodge Caravan(Howard)	13 yr						\$35,000			FY'40-41	Replace May '28
Total Vehicle Capital Outlay			\$0	\$199,713	\$0	\$95,000	\$215,000	\$255,000	\$120,000	\$125,000		

Capital Building Account #50200

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
	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
Oct '22	Outdoor Monument Signage											cost in '2022 \$20,134.50 -Ins. Paid \$19,134.50
2011	Flat Roof Work	30 yr									FY40/41	new roof in '11 cost \$96,555
2019	Shingle Roof Work	30 yr									FY48/49	New shingles in April '19 \$45,700
2019	Rebuild/resurf parking lot	30 yr									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
July '25	Water heater	6 yr			\$2,840						FY31-32	Only need 40 gallon tank
Dec'13	Washer/dryer combo	14 yr	\$1,200								FY37/38	Did not replace '23-24 due to cost to vent dryer
May '22	Teaching Kitchen Appliances	10 yr									FY32/33	refirgerator, 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	
June '25	RTU #5 2025	20 yr			\$8,784						FY45/46	
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 2012	20 yr									FY32/33	cost in '12 \$5,703
June '25	RTU #10 2.5 2025	20 yr			\$8,784						FY45/46	
May '16	RTU #11 2 ton 2016	20 yr									FY36/37	cost in '16 \$5940
Feb '21	RTU #12 2021	20 yr									FY40/41	
	RTU #13 2004	20 yr				\$12,000					FY46/47	Moved to 26/27 due to install delay #5 & 10
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 2021	20 yr									FY40/41	
Feb '24	RTU #17 2024	20 yr	\$11,500								FY23/24	
Total Building Capital Outlay			\$22,000	\$12,512	\$21,908	\$22,500	\$2,000	\$12,000	\$2,000	\$26,000		

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	
Sept '23	LT for (Office Coord.)	4 yr	\$1,350				\$1,400				FY'31-32	Ph. Mgr monitor, laptop	
Mar '24	LT for(Mgr SO)	4 yr	\$1,350					\$1,400			FY'32-33	laptop	
May '23	LT for (Mgr Fund)	4 yr	\$1,270				\$1,400				FY'31-32	laptop	
May '23	LT for (Sr Mgr HR & Admin)	4 yr	\$1,270				\$1,400				FY'31-32	laptop	
May '23	LT for(Mgr Cultural Arts/SE)	4 yr	\$1,270				\$1,400				FY'31-32	laptop	
May '23	LT for(Mgr Adult Day)	4 yr	\$1,270				\$1,400				FY'31-32	laptop	
Apr '25	LT for (Mgr Inclusion)	4 yr		\$1,089				\$1,400			FY'33-34	laptop	
Sept '23	LT for (Business Serv Coor)	4 yr	\$1,350				\$1,400				FY'31-32	Ph. Mgr monitor, laptop	
May '23	LT for (Registration Specialist)	4 yr	\$1,270				\$1,400				FY31-32	Ph. Mgr monitor, laptop	
May '23	LT for(Accounting)	4 yr	\$1,270				\$1,400				FY31-32	laptop	
Apr '25	LT for(Sr Mgr Rec)	4 yr		\$1,089				\$1,400			FY'32-33	laptop	
Feb '23	LT for(Mgr Communications)	4 yr	\$1,300				\$1,400				FY31-32	laptop	
Sept '23	LT for(Central RC)	4 yr	\$1,350				\$1,400				FY31-32	laptop	
Sept '23	LT for(Eastern RC)	4 yr	\$1,350				\$1,400				FY'31-32	laptop	
May '23	LT for(Mgr SDC)	4 yr	\$1,270				\$1,400				FY31-32	laptop	
May '23	LT for(Northwest RC)	4 yr	\$1,270				\$1,400				FY'31-32	laptop	
Mar '24	LT for(Southern RC)	4 yr	\$1,350					\$1,400			FY32-33	laptop	
Sept '23	LT for(LIFE CL Prog. Leader)	4 yr	\$1,350				\$1,400				FY31-32	laptop	
Sept '23	LT for(LIFE Dundee Prog. Leader)	4 yr	\$1,350				\$1,400				FY'31-32	laptop	
Feb '23	LT for(LIFE Huntley)	4 yr	\$1,300				\$1,400				FY'31-32	laptop	
Apr '19	LT for(PT Rec Spec I)	4 yr		\$1,300				\$1,300			FY'32-33	laptop	
Mar '24	LT for(Sr Mgr Operations)	4 yr	\$1,350					\$1,400			FY'32-33	laptop	
Apr '25	LT for(Sr Mgr Support Staff)	4 yr		\$1,350				\$1,400			FY'32-33	laptop	
May '23	LT for(Superintendent)	4 yr	\$1,270				\$1,400				FY31-32	laptop	
May '23	LT for(Director)	4 yr	\$1,270				\$1,400				FY31-32	laptop	
Feb '23	LT for (Inclusion Specialist)	4 yr	\$1,300				\$1,400				FY 31-32	laptop	
Dec '24	LT for (HMHB Specialist)	4 yr	\$1,300					\$1,400			FY 32-33	laptop	
Feb '23	LT for (Foundation Asst)											laptop - using one slated for camp	
Feb '23	(2) Intern LT	4 yr	\$2,600				\$2,600				FY31-32	(2) laptops	
Feb '23	(2) (Day Camp Coor/Seasonal)	4 yr	\$2,600				\$2,600				FY31-32	(2) laptops	
	Docking Stations (as needed)				\$1,340	\$800	\$800	\$800	\$800	\$800		Replace as needed	
	Monitor Replacement (as needed)		\$350	\$550	\$350	\$350	\$350	\$350	\$350	\$350		Replace as needed	
June'10	Printer for Supt of Rec HP2035N	5 yr					\$400				FY32-33	Black & White	
Feb '22	Printer Front Desk HP LJ Pro M227	5 yr					\$400				FY32-33	Black & White	
Oct '22	Printer Mgr of Finance HPP2035	5yr					\$780				FY32-33	Color - now accounting position	
Jan '24	Printer for network HP Pro 4201DN	4 yr	\$435				\$500				FY'31-32	color printer	
Dec '19	Printer for Mgr of Comm HP454	5 yr			\$400						\$450	color printer	
Dec '19	Printer for Mgr of Fund Dev HP 454	5 yr			\$400						\$450	color printer	
Nov '22	Printer for Sr Mgr HR/Admin HP 4001	5 yr					\$300					FY'35-36	color printer
May '23	Printer for Exec Dir HP M255	10 yr	\$387									FY32-33	Black & White
Feb '25	Printer for Sr Mgr of Supp Staff HP 4001	5 yr		\$251					\$300			FY34-35	Black & White
Feb '25	Printer for Sr Mgr of Rec HP 4001	5 yr		\$251					\$300			FY34-35	Black & White
Oct '24	Printer for Bus Serv Coor HP 4001	5 yr		\$400					\$400			FY 34-35	Black & White
Oct '22	Printer for LIFE - Dundee HP M283	5 yr					\$600					FY 32-33	
Dec '24	Printer for LIFE - Huntley HP 3301	5 yr		\$412					\$500			FY34-35	color printer
Mar '25	Printer for AID STARS HP Pro 4001	5 yr		\$251					\$300			FY34-35	Black & White
Oct '24	Scanners(3) - epson Scan Way			\$1,955									front desk staff
2022	Wireless printer for mobile Comp Lab	4 yr											Replace as needed

2022	LCD Projector	9 yr										Replace as needed
Apr '25	APC Replacement battery pack	5 yr			\$2,615						FY 30-31	
Aug '17	APC Surge Protector Main Unit	8 yr		\$1,700							FY33/34	Excal says don't need
Sept '25	48FP,8FP,24P Switch license	3 yr				\$590					FY'30-31	
Sept '25	Firewall Watchguard	3 yr				\$900					FY'30-31	
Jul '19	Wireless access point 1 for NISRA office	2 yr										
Jan'17	Wireless access for public WiFi(STRC)											
Aug '19	Wireless access point 2 for NISRA office	2 yr										
Aug '20	Wireless access pt for Board Rm	2 yr										
Sept '25	4 wirelss access points	3 yr			\$1,140			\$1,200			FY31-32	Office(2), STRC, Board Room
Apr'22	Main Network & NED VM server & NAS	5 yr	\$17,000								FY32-33	Cloud system starting 4/2022
	Mgmt Server	5 yr										Not needed due to Cloud based
Dec '17	USB drives for NAS back-up											Not needed due to Cloud based
April '16	VOIP Phone System	10 yr	\$3,300			\$4,000						Moved to Cloud system 2023
April '16	VOIP Phone POE Switches	7 yr										TBD when new system selected
Apr '19	Sage TR Center Security Camera System											Foundation Funding request
May '18	Fax Machine - Brother 2840 Laser	?									FY'29-30	cost in '18 \$212
Sept '18	Expo display board	10 yr									FY '28-29	
		Subtotal	\$56,722	\$10,598	\$6,245	\$6,640	\$35,930	\$13,450	\$2,950	\$2,050		

Office Furniture

Purchase Date	Description	Life Expentancy	FY'23-24	FY'24-25	FY'25-26	FY'26/27	FY'27-28	FY'28-29	FY'28-29	FY'28-29	Next Replacement	Comments
	Staff Office Chairs/furniture		\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600		as needed
Nov'09	Lobby Furniture	20 yr									FY'29-30	cost in '09 \$5,177
July'10	Board room furniture	20 yr									FY'30-31	cost in '10 \$1,165(only new chairs)
July '24	Lunch room furniture	20 yr		\$1,560							FY'44-45	cost in '10 \$4,677
2011	Rec Center furniture (as needed)	8-10 yr									FY'29-30	cost in '11 \$18,200
		Subtotal	\$600	\$2,160	\$600	\$600	\$600	\$600	\$600	\$600		

Total Equipment Captal Outlay	\$57,322	\$12,758	\$6,845	\$7,240	\$36,530	\$14,050	\$3,550	\$2,650
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