



# NISRA

Northern Illinois  
Special Recreation Association

Budget  
Fiscal Year 2021/2022  
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 17, 2021  
Board President: *Dave Peterson*

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## **Budget Highlights/Notes**

### **Projected FY2020/21 Year End:**

- NISRA member dues were partially unfrozen for FY2020/21 with five members having Equalized Assessed Valuations (EAV's) that exceed the tax levy year 2011 EAV's that established the dues freeze. Their dues were calculated at .0175 per \$100 of EAV's. The remaining eight members had EAV's below the tax levy year 2011 EAV's and were frozen at FY 2013/14 rates.
- The COVID-19 pandemic had a significant impact on the Association's budget. The 2020 Summer Day Camps were canceled. A limited number of in-person seasonal programs were conducted with a new line of virtual programs created to augment seasonal programs. The majority of programs were lead and assisted by full time and regular part time staff. Very few seasonal part time staff were employed for the fiscal year. Two regular part-time staff and one Senior Manager were furloughed for a portion of the summer season.
- The Year-end Total Operating Net Income is projected to be \$173,527. This is \$153,487 above the budgeted Operating Net Income. The primary reason for the increase is due to cuts in personnel expenses caused by the reduction in services.
- The Capital account (#5000) total expenses is expected to be over budget due primarily to not receiving the final invoice of \$8782 for the parking lot renovation & resurfacing project until after the start of the new fiscal year and the need to replace HVAC units. In addition, equipment replacement (#5030) expenses are over budget due to unbudgeted lap top computer expenses to accommodate staff working remotely during COVID-19.
- Program fee revenue is projected to have a negative balance for the fiscal year due to the number of pre-paid program fees paid in the previous fiscal year that were refunded in the current fiscal year due to COVID-19 cancellations. All virtual program revenue was assigned to the Mental Health account, #3025 for tracking purposes.
- The Foundation-Program contribution (#3075) was reduced due to canceled fundraising events and a reduction in program funding needs brought about by COVID-19.

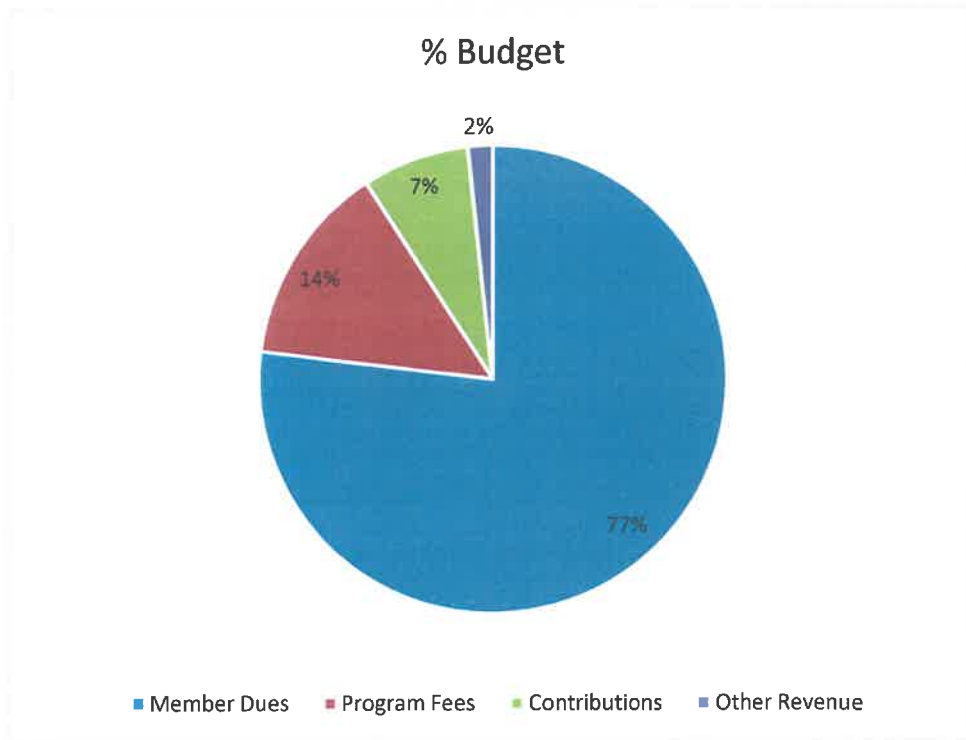
### **Proposed FY 2021/22:**

- Member dues are frozen at the previous fiscal year's rate. The member dues were approved at the October 21, 2020 Board of Directors meeting.
- Program service related expenses and corresponding revenue are budgeted with the anticipation that regular programming will return as the COVID-19 pandemic becomes more manageable and participants are able to return safely to programs. The belief is that program participation numbers will increase but not to the same level as pre-pandemic times.
- It is anticipated the Manager of Communications & Marketing will be retiring in early FY2021/22. With the retirement, NISRA plans to revise the position job description to include increased IT support and begin to outsource the Seasonal Program brochure development to a contractual third party. Account #4452 Printing has increased to reflect the cost of outsourcing the Seasonal Program Brochure development.
- Legal Services (#4457) are expected to increase as NISRA is conducting an RFP to secure Legal Counsel that has a greater diversity of services i.e. employment/labor law, Park District/Municipal government, liability, etc.
- No significant increases in Health/Life account #4335 are anticipated as Health Insurance premiums have had minimal increases and the number full time staff choosing to enroll in the agency's Health Insurance Benefit plan remains steady.
- 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 FY 2020/21 budget proposes a 3% merit increase pool for FT staff. Actual merit increases will be determined through annual performance appraisals and annual performance goal achievement. Additional salary adjustments are included to account for Salary Range increases and the impact of an increased minimum wage.

**Member District Dues  
FY 2021/22**

DISTRICT	Original Dues Freeze set by 2011 EAV's	2018 EAV's		FY 20/21 Member Dues		2019 EAV's		FY 20/21 Member Dues	
				Partial Dues Freeze Approved	Dues Freeze Approved			Dues Freeze Approved	Dues Freeze Approved
Barrington	695,269,666	702,944,944	123,015	740,817,074	123,015	740,817,074		123,015	
Cary	639,959,051	616,413,920	111,993	644,067,026	111,993	644,067,026		111,993	
Crystal Lake	1,594,158,747	1,516,513,820	278,978	1,577,034,222	278,978	1,577,034,222		278,978	
Dundee Township	1,738,109,249	1,836,438,096	321,377	1,971,339,970	321,377	1,971,339,970		321,377	
Elgin	2,340,708,535	2,458,962,146	430,318	2,687,948,215	430,318	2,687,948,215		430,318	
Hampshire	269,696,737	301,651,025	52,789	326,134,169	52,789	326,134,169		52,789	
Harvard	126,977,941	122,211,974	22,221	134,436,705	22,221	134,436,705		22,221	
Huntley	1,332,543,095	1,456,205,683	254,836	1,527,802,561	254,836	1,527,802,561		254,836	
Lake in the Hills	309,577,783	279,798,213	54,176	282,440,613	54,176	282,440,613		54,176	
Marengo	144,414,592	127,450,769	25,273	135,295,547	25,273	135,295,547		25,273	
McHenry	711,103,867	665,398,792	124,443	708,307,317	124,443	708,307,317		124,443	
Wauconda	403,251,731	381,888,437	70,569	390,201,753	70,569	390,201,753		70,569	
Woodstock	553,572,234	490,523,314	96,875	529,809,687	96,875	529,809,687		96,875	
<b>Total</b>	<b>10,859,343,228</b>	<b>10,956,401,133</b>	<b>1,966,863</b>	<b>11,655,634,859</b>	<b>1,966,863</b>	<b>11,655,634,859</b>		<b>1,966,863</b>	

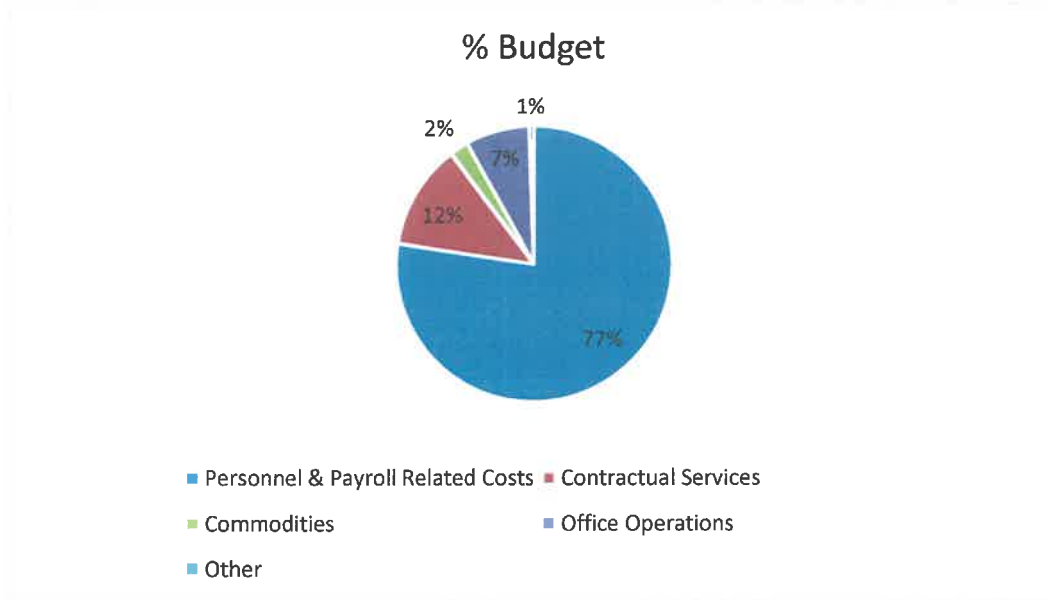
**Revenues: How is the revenue generated?**



Operating Revenue	% Budget	Budget Total
Member Dues	77%	\$ 1,966,863
Program Fees	14%	\$ 357,560
Contributions	7%	\$ 188,700
Other Revenue	2%	\$ 43,700
<b>Total</b>	<b>100%</b>	<b>\$ 2,556,823</b>

Other Revenue Calculations	
Purchase of Care	\$ 15,000
Respite Services	\$ 16,000
Interest	\$ 5,400
Equipment Disposal	\$ 2,000
Facility Rental	\$ 1,500
Fundraising	\$ 3,800
<b>Total Other Revenue</b>	<b>\$ 43,700</b>

**Expenditures: How is the money spent?**



<b>Operating Expense</b>	<b>% Budget</b>	<b>Budget Total</b>
Personnel & Payroll Related Costs	77%	\$ 1,932,100
Contractual Services	12%	\$ 307,820
Commodities	2%	\$ 54,930
Office Operations	7%	\$ 187,018
Other	1%	\$ 13,500
<b>Total</b>	<b>100%</b>	<b>\$ 2,495,368</b>

<b>Other Expenses Calculations</b>	
Equipment	\$ 5,500
Respite Services	\$ 8,000
<b>Total Other Expense</b>	<b>\$ 13,500</b>

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**APPROVED FY 2021/22 Budget**  
**February 17, 2021**

**REVENUE:**

ACCOUNT TITLE	ACTUAL FY 18/19	ACTUAL FY 19/20	APPROVED FY 20/21	PROJECTED 20/21 Year End	APPROVED FY 21/22
3010 MEMBER DUES					
3011 BARRINGTON	121,672	121,672	123,015	123,015	123,015
3012 CARY	111,993	111,993	111,993	111,993	111,993
3013 CRYSTAL LAKE	278,978	278,978	278,978	278,978	278,978
3014 DUNDEE	304,169	304,169	321,377	321,377	321,377
3015 HARVARD	22,221	22,221	22,221	22,221	22,221
3016 MARENGO	25,273	25,273	25,273	25,273	25,273
3017 MCHENRY	124,443	124,443	124,443	124,443	124,443
3018 WAUCONDA	70,569	70,569	70,569	70,569	70,569
3019 WOODSTOCK	96,875	96,875	96,875	96,875	96,875
30191 HUNTLEY	233,195	233,195	254,836	254,836	254,836
30192 HAMPSHIRE	47,197	47,197	52,789	52,789	52,789
30193 ELGIN	409,624	409,624	430,318	430,318	430,318
30194 LITH	54,176	54,176	54,176	54,176	54,176
<b>TOTAL MEMBER DUES</b>	<b>1,900,385</b>	<b>1,900,385</b>	<b>1,966,863</b>	<b>1,966,863</b>	<b>1,966,863</b>
3020 PROGRAM FEES					
3021 NORTHWEST	36,609	21,585	38,000	-2,270	20,100
3022 CENTRAL	46,951	42,761	53,000	-3,850	27,000
3023 EASTERN	36,804	25,878	38,000	-2,530	20,100
30231 SOUTHERN	34,217	28,242	39,000	-1,494	22,860
3024 TRIPS	38,821	16,267	37,500	-1,176	9,300
3025 MENTAL HEALTH	15,367	12,764	16,000	12,000	5,200
30251 CULTURAL ARTS	25,752	23,103	29,000	800	20,000
3026 SPECIAL OLYMP.	41,184	38,913	47,000	-1,000	35,000
3027 LEISURE ED.	0	0	0	0	0
3028 SPECIAL EVENTS	33,181	28,763	45,000	-1,200	25,000
3029 DAY CAMP	81,223	106,569	105,000	-22,000	105,000
30291 ADULT DAY PROG	82,809	82,739	90,000	12,000	59,000
30295 ADULT DAY SERV	15,194	13,323	15,000	2,500	9,000
<b>TOTAL PROGRAM FEES</b>	<b>488,113</b>	<b>440,907</b>	<b>552,500</b>	<b>-8,220</b>	<b>357,560</b>
3030 PURCH. OF CARE	29,391	26,914	29,000	0	15,000
3035 RESPITE SERVICES	-2,673	17,717	16,000	11,000	16,000
3040 INTEREST					
3041 GEN. ACCOUNT	111	88	60	50	60
3042 LIQ. ASSET	5,070	6,023	4,000	7,200	4,000
30421 HARRIS Bank	549	302	350	50	400
3044 C.L. BANK	860	481	390	150	150
3045 HOME STATE	481	327	300	200	90
3047 MCHENRY SAVGS	700	395	350	100	300
3048 AMERICAN COMM	2,527	1,628	1800	400	400
<b>TOTAL INTEREST</b>	<b>10,298</b>	<b>9,244</b>	<b>7,250</b>	<b>8,150</b>	<b>5,400</b>
3050 EQUIP. DISPOSAL	1,880	11,280	9,000	4,888	2,000
3051 FACILITY RENTAL	5,712	3,590	4,000	0	1,500
3070 CONTRIBUTIONS					
3072 BAUW	5,683	3,475	4,000	3,100	3,000
3073 SERVICE ORG.	0	0	0	0	0
3074 TOWNSHIPS	13,500	13,500	13,500	6,500	13,500
3075 FOUNDTN-PROG	197,849	181,237	156,105	84,000	135,000
3076 GRANTS	0	0	0	0	0
3078 BUSINESS/INDIV.	0	0	100	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	2,320	2,775	2,300	2,200	2,200
<b>TOTAL CONTRIBUTIONS</b>	<b>254,352</b>	<b>235,987</b>	<b>211,005</b>	<b>130,800</b>	<b>188,700</b>

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**APPROVED FY 2021/22 Budget**  
**February 17, 2021**

ACCOUNT TITLE	ACTUAL FY 18/19	ACTUAL FY 19/20	APPROVED FY 20/21	PROJECTED 20/21 Year End	APPROVED FY 21/22
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3090	FUNDRAISING				
3094	REC. BANQ.	1,370	1,535	1,300	1,300
3095	NISRA STORE	1,424	3,193	850	2,500
3096	OTHER	0	0	0	0
<b>TOTAL</b>	<b>FUNDRAISING</b>	<b>2,794</b>	<b>4,728</b>	<b>2,150</b>	<b>3,800</b>

<b>OPERATING REVENUE</b>	<b>2,690,251</b>	<b>2,650,752</b>	<b>2,797,768</b>	<b>2,113,581</b>	<b>2,556,823</b>
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<b>OPERATING EXPENDITURES</b>	<b>2,521,532</b>	<b>2,554,460</b>	<b>2,777,728</b>	<b>1,940,054</b>	<b>2,495,368</b>
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<b>END OF FY OPER. NET INCOMI</b>	<b>168,719</b>	<b>96,292</b>	<b>20,040</b>	<b>173,527</b>	<b>61,455</b>
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**INCLUSION REIMBURSEMENT:**

4900	TOTAL EXPENSE	0	7,459	7,710	8,000	7,710
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**CAPITAL OUTLAY:**

5010	VEHICLE ACCT	51,595	66,933	64,300	63,863	27,000
5020	BUILDING ACCT	131,072	372,911	8,500	23,050	4,000
	EQUIPMENT					
5030	REPLACEMENT	28,644	6,860	6,060	8,200	10,260

<b>5000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>211,311</b>	<b>446,704</b>	<b>78,860</b>	<b>95,113</b>	<b>41,260</b>
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<b>SAGE TR CAPITAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL FY NET REVENUE</b>	<b>2,690,251</b>	<b>2,650,752</b>	<b>2,797,768</b>	<b>2,113,581</b>	<b>2,556,823</b>
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<b>TOTAL FY NET EXPENDITURE</b>	<b>2,732,843</b>	<b>3,008,623</b>	<b>2,864,298</b>	<b>2,043,167</b>	<b>2,544,338</b>
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<b>TOTAL FY NET INCOME</b>	<b>(42,592)</b>	<b>(357,871)</b>	<b>(66,530)</b>	<b>70,414</b>	<b>12,485</b>
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<b>START OF FY FUND BALANCE</b>	<b>1,105,059</b>	<b>1,062,467</b>	<b>683,741</b>	<b>704,596</b>	<b>775,010</b>
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<b>END OF FY FUND BALANCE</b>	<b>1,062,467</b>	<b>704,596</b>	<b>617,211</b>	<b>775,010</b>	<b>787,495</b>
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<b>Anticipated Fund Balance to meet future Capital Project Needs &amp; 25% Reserve Operating Fund Goal</b>					
Future Capital Project Funds	432,084	65,981	-77,221	289,996	163,653
25% RESERVE OPERATING FUND GOAL	630,383	638,615	694,432	485,014	623,842
<b>End of FY Total Fund Balance</b>	<b>1,062,467</b>	<b>704,596</b>	<b>617,211</b>	<b>775,010</b>	<b>787,495</b>



**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**APPROVED FY 2021/22 Budget**  
**February 17, 2021**

**EXPENDITURES:**

ACCOUNT TITLE	ACTUAL FY 18/19	ACTUAL FY 19/20	APPROVED FY 20/21	PROJECTED 20/21 Year End	APPROVED FY 21/22
4300 PERSONNEL SERVICE					
4310 FULL TIME					
4311 DIRECTOR	-----	-----	-----	-----	-----
4312 SUPT. OF REC	-----	-----	-----	-----	-----
4313 SUPT. PROG. OP.	0	0	0	0	0
4314 SR. MGR SUPP ST	-----	-----	-----	-----	-----
43141 SR. MGR OPERAT	-----	-----	-----	-----	-----
43142 SR. MGR REC	-----	-----	-----	-----	-----
4315 MGR. CULT ARTS	-----	-----	-----	-----	-----
4316 MGR SDC/L.E.	-----	-----	-----	-----	-----
4317 MGR INCLUSION	-----	-----	-----	-----	-----
43171 MGR M.H.	0	0	0	0	0
43172 MGR SO/AD. SPRT	-----	-----	-----	-----	-----
4318 R.C. CENTRAL	-----	-----	-----	-----	-----
4319 R.C. NW	-----	-----	-----	-----	-----
43191 R.C. EASTERN	-----	-----	-----	-----	-----
43192 R.C. SOUTHERN	-----	-----	-----	-----	-----
43193 REC. SPEC.I	0	0	0	0	0
43194 MGR. FIN. & ADMIN	-----	-----	-----	-----	-----
43195 MGR. OFF. SERV.	-----	-----	-----	-----	-----
431951 ADMIN. ASSIST.	-----	-----	-----	-----	-----
43196 PUBLIC INF. MGR	-----	-----	-----	-----	-----
43197 FUND DEV. MGR	-----	-----	-----	-----	-----
<b>TOTAL FULL TIME</b>	<b>991,479</b>	<b>1,014,185</b>	<b>1,040,000</b>	<b>1,014,000</b>	<b>1,060,000</b>
4320 PART TIME					
43221 SUPPORT STAFF	134,281	112,291	170,000	120	85,000
4324 TRIPS	0	0	0	0	0
4325 MENTAL HEALTH	12,544	10,740	14,000	5,400	4,000
4327 LEISURE ED.	0	0	0	0	0
4329 DAY CAMP	160,759	161,906	190,000	0	108,000
43291 ADULT DAY PROG	19,170	18,355	22,000	6,500	13,700
43292 LIFE PROG LEADEF	20,090	20,864	21,500	10,000	20,700
4330 OFFICE/INTERNS	6,646	18,377	21,000	14,000	21,000
43301 BUILDING SPVR	5,554	3,936	6,000	0	3,000
43302 REC. SPEC II	23,479	22,471	25,000	4,500	0
43303 REC. SPEC I	15,831	19,207	21,000	11,000	21,000
43304 HR COORDINATOR	23,178	24,315	26,000	25,000	27,300
43307 ADMIN. ASSIST. II	0	0	14,560	5,000	15,100
<b>TOTAL PART TIME</b>	<b>421,531</b>	<b>412,462</b>	<b>531,060</b>	<b>81,520</b>	<b>318,800</b>
4331 FICA	105,176	111,041	113,000	82,000	105,000
4332 IMRF	119,962	114,144	111,000	110,000	111,000
4333 UNEMPLOYMENT	0	0	0	1,000	0
4334 RECRUITMENT	3,942	3,488	4,000	100	3,000
4335 HEALTH/LIFE	253,602	253,362	257,000	254,000	259,000
4336 TRAVEL	24,580	27,427	26,000	14,000	20,000
4337 TRAINING	19,338	21,063	25,000	18,000	30,000
4338 RECOGNITION	10,093	10,261	8,500	7,000	10,000
4339 DUES/SUBSCRIPTI	7,379	8,265	7,500	7,800	7,800
4340 PAYROLL PROC.	8,054	6,933	8,700	2,500	7,500
<b>TOTAL PERS. SERVICES</b>	<b>1,965,136</b>	<b>1,982,631</b>	<b>2,131,760</b>	<b>1,591,920</b>	<b>1,932,100</b>

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**APPROVED FY 2021/22 Budget**  
**February 17, 2021**

ACCOUNT TITLE	ACTUAL FY 18/19	ACTUAL FY 19/20	APPROVED FY 20/21	PROJECTED 20/21 Year End	APPROVED FY 21/22
4400					
4410					
4411	33,883	20,246	30,000	0	20,000
4412	2,026	0	3,500	0	3,500
44121	10,846	-13,253	15,000	10,000	15,000
44122	1,374	686	1,000	200	1,000
TOTAL	48,128	7,679	49,500	10,200	39,500
4420	35,581	31,412	36,000	36,000	35,000
4430					
4431	11,733	25,034	8,000	600	4,000
4432	14,857	17,103	17,000	1,100	11,400
4433	8,799	4,076	7,500	500	4,000
44331	9,483	9,702	10,000	500	5,000
4434	20,107	8,089	26,000	-917	8,000
4435	4,267	3,040	5,500	1,000	3,870
44351	16,098	18,920	20,000	300	10,000
4436	7,730	10,025	11,500	500	7,000
4437	0	84	0	0	0
4438	14,552	13,458	18,000	-997	13,000
4439	5,154	3,213	7,500	500	3,500
44391	5,743	5,535	7,500	500	5,000
44395	4,225	2,364	5,000	0	5,000
TOTAL	122,747	120,643	143,500	3,586	79,770
4440					
4443	6,789	6,520	6,800	0	6,800
4444	46	137	50	0	50
4445	930	3,219	800	700	2,200
4446	0	0	0	0	0
TOTAL	7,765	9,876	7,650	700	9,050
4451	8,980	13,358	14,200	3,000	10,000
4452	16,235	14,705	15,000	4,400	21,000
4453	15,747	19,366	22,000	19,500	22,000
4454	7,254	6,537	7,000	6,500	7,000
4455	1,729	600	1,800	600	1,800
4456	6,950	4,700	4,850	4,850	5,000
4457	3,700	3,700	1,200	1,200	5,000
4458	48,397	56,635	51,000	46,000	54,000
4459	10,331	10,325	11,000	4,000	11,000
4460	1,713	1,744	2,400	1,300	4,500
4461	3,465	2,380	3,200	500	3,200
TOTAL	338,722	303,660	370,300	142,336	307,820

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
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ACCOUNT TITLE	ACTUAL FY 18/19	ACTUAL FY 19/20	APPROVED FY 20/21	PROJECTED 20/21 Year End	APPROVED FY 21/22
4500					
4510					
4511					
4512					
4513					
45131					
4514					
4515					
45151					
4516					
4517					
4518					
4519					
45191					
45195					
<b>TOTAL</b>	<b>24,594</b>	<b>22,832</b>	<b>31,250</b>	<b>5,200</b>	<b>23,630</b>
4520					
4530					
4540					
4560					
<b>TOTAL</b>	<b>61,759</b>	<b>57,987</b>	<b>69,050</b>	<b>21,700</b>	<b>54,930</b>
4600					
4620					
4630					
4640					
<b>TOTAL</b>	<b>7,098</b>	<b>8,643</b>	<b>7,200</b>	<b>5,800</b>	<b>5,500</b>
4470					
4800					
4810					
4820					
4830					
4840					
4850					
4880					
4890					
4891					
<b>TOTAL</b>	<b>143,772</b>	<b>189,298</b>	<b>190,418</b>	<b>175,298</b>	<b>187,018</b>
<b>TOTAL</b>	<b>2,521,532</b>	<b>2,554,460</b>	<b>2,777,728</b>	<b>1,940,054</b>	<b>2,495,368</b>

**NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION**  
**APPROVED FY 2021/22 Budget**  
**February 17, 2021**

**4900 MEMBER INCLUSION REIMBURSEMENT BUDGE**

ACCOUNT	TITLE	ACTUAL FY 18/19	ACTUAL FY 19/20	APPROVED FY 20/21	PROJECTED 20/21 Year End	APPROVED FY 21/22
4901	BARRINGTON PD	0	2,413	2,460	2,433	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	0	0	0	0
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	250	0	0
4912	ELGIN	0	5,046	5,000	5,000	5,000
4913	LITH	0	0	0	0	0
<b>4900</b>	<b>TOTAL EXPEND.</b>	<b>0</b>	<b>7,459</b>	<b>7,710</b>	<b>7,433</b>	<b>7,460</b>

## NISRA Capital Outlay Needs Summary

Approved February 17, 2021

Account	FY'19-20	FY'20-21	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26-27
Vehicle Account #5010	\$66,933	\$63,863	\$27,000	\$0	\$0	\$125,000	\$125,000	\$83,000
Building Account #5020	\$373,275	\$23,050	\$4,000	\$17,500	\$15,500	\$15,500	\$4,500	\$1,500
Equipment Account #5030	\$12,180	\$8,200	\$10,260	\$22,960	\$18,260	\$22,990	\$8,180	\$14,680
<b>Capital Outlay Need Total by FY</b>	<b>\$452,388</b>	<b>\$95,113</b>	<b>\$41,260</b>	<b>\$40,460</b>	<b>\$33,760</b>	<b>\$163,490</b>	<b>\$137,680</b>	<b>\$99,180</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>	\$65,981	\$302,496	\$163,653	\$143,193	\$134,433	\$15,943	(\$81,737)	(\$125,917)

### Capital Outlay Funding/Expenses Notes.

- The COVID-19 Pandemic has greatly impacted budget projections for net income. Since most NISRA program services are subsidized in order to offer them at the rate a typically developing person would pay, the cancellation of programs due to COVID-19 has had a positive impact on projected net income for FY2020/21 & FY 2021/22. Approximately 71% of NISRA revenue is from member dues and only 19% from registration fees. The Associations revenue has been stable during the health crisis while expenses significantly reduced.
- The FY2020/21 reduction in the number of program services provided has reduced the wear and tear on agency vehicles allowing the Association to extend the life of the vehicles by a year to two years allowing for the deferment of replacement expenses until such time as revenue is anticipated to grow.
- The updated plan includes replacing three HVAC units in FY2020/21 due to the unforeseen increase in net income due to COVID-19. Approximately half of the NISRA building units are beyond the projected life expectancy or are approaching it and the cycle of replacement has begun to spread out the expense 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 (8 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.
- Equipment Account revised to reflect use of laptop computers with docking stations in place of desk top computers.
- 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'19-20	FY'20-21	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26-27	Next Replacement	Comments
May '16	2016 Ford Collins(Ted)	8 yr						\$55,000			FY'24-25	cost in '16 \$54,149
May'17	2017 Chevy Trans Tech (Clark)	8 yr							\$55,000		FY'25-26	cost in '17 \$52,280
June'09	2009 Chevy Prodigy(Ernie)	8 yr								\$56,000	FY'26-27	cost in '19 \$51,595
May '19	2019 Ford Glavall(Gus)	8 yr	\$66,933								FY'27-28	cost in '11 \$52,420
April '20	2020 Ford Diamond W/C(Rona)	8 yr		\$63,863							FY'28-29	cost in '12 \$54,225
May'17	2017 Ford Starcraft W/C(Rosie)	8 yr						\$70,000			FY'25-26	cost in '17 \$61,554
June'14	2014 Ford Elkhart W/C(Nemo DTPD)	8 yr						\$70,000			FY'30-31	Cost in 2014 \$46,945
May '16	2016 Ford Collins 12 pass(Pearl)	11yr									FY'27-28	cost in'16 \$61,551
June'10	2010 Dodge Caravan(Walle)	11yr			\$27,000						FY'32-33	cost in '10 \$19,235
May'15	2015 Dodge Caravan(Howard)	11 yr								\$27,000	FY'26-27	cost in '15 \$20,445
<b>Total Vehicle Capital Outlay</b>			<b>\$66,933</b>	<b>\$63,863</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$83,000</b>		

Capital Building Account #5020

Purchase Date	Description	Life Expentancy	FY'19-20	FY'20-21	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26-27	Next Replacement	Comments
Aug'10	Major Repairs/remodeling		\$6,700	\$900	\$4,000	\$1,500	\$1,500	\$1,500	1,500	1,500		18/19 Snoezelen, 19/20 Lot lights, 21/22 TR Ctr Floor cost in '10 \$5,260
2011	Signage											new roof in '11 cost \$96,555
	Flat Roof Work											
2019	Shingle Roof Work	30 yr									FY48/49	New schingles in April '19 \$45,700
2019	Rebuild/resurf parking lot	30 yr	\$351,975								FY49/50	Parking Lot renovated/resurfaced fall 2019
	Sealcoat/repairs parking lot					\$3,000			3,000			
	Replace defective windows											As needed
Apr '17	Water heater	6 yr				\$4,000					FY29/30	
Dec'13	Washer/dryer combo	14 yr									FY27/28	
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 2000	20 yr	\$7,300								FY39/40	
Jan '20	RTU #4 2.5 ton 2000	20 yr	\$7,300								FY39/40	
	RTU #5 ?ton 2004	20 yr				\$7,000					FY23/24	
Mar '15	RTU #6 2.5 ton 2015	20 yr									FY35/36	
	RTU #7 2 ton 2001	20 yr		\$8,150							FY21/22	
	Rtu #8 ?ton 2002	20 yr			\$9,000						FY22/23	
Jan '12	RTU #9 ?ton 2012	20 yr									FY32/33	cost in '12 \$5,703
	RTU #10 2.5 ton 2004	20 yr				\$7,000					FY23/24	
May '16	RTU #11 2 ton 2016	20 yr									FY36/37	cost in '16 \$5940
	RTU #12 ?ton 2004	20 yr					\$7,000				FY24/25	
	RTU #13 ?ton 2004	20 yr					\$7,000				FY24/25	
2010	RTU #14 2 ton 2010	20 yr									FY30/31	cost in '10 \$6,462
May '16	RTU #15 3 ton 2016	20 yr									FY36/37	cost in '16 \$5940
	RTU #16 ?ton 2001	20 yr		\$7,000							FY20/21	
	RTU #17 ?ton 2003	20 yr		\$7,000							FY23/24	
<b>Total Building Capital Outlay</b>			<b>\$373,275</b>	<b>\$23,050</b>	<b>\$4,000</b>	<b>\$17,500</b>	<b>\$15,500</b>	<b>\$15,500</b>	<b>\$4,500</b>	<b>\$1,500</b>		

Capital Equipment Account #5030

Computer/Workstations/Technology

Purchase Date	Description	Life Expentancy	FY'19-20	FY'20-21	FY'21-22	FY'22-23	FY'23-24	FY'24-25	FY'25-26	FY'26/27	Next Replacement	Comments
Aug '20	WS for (Office Coord.)	4 yr	\$750	\$1,400				\$1,400			FY'28-29	laptop/dock station
Oct '18	WS for(Migr SO)	4 yr				\$1,400				\$1,400	FY'30-31	laptop/dock station
Feb '19	WS for (Migr Fund)	4 yr				\$1,400				\$1,400	FY'30-31	laptop/dock station
May '20	WS for (HR Coord.)	4 yr	\$750	\$1,400				\$1,400			FY'28-29	laptop/dock station
May '18	WS for(Cultural Arts/LIFE mgr)	4 yr			\$1,400				\$1,400		FY'29-30	laptop/dock station
May '18	WS for (Inclusion Mgr)	4 yr				\$1,400				\$1,400	FY'30-31	laptop/dock station
Aug '20	WS for (Admin Assist) & 2nd monitor	4 yr	\$750	\$1,400				\$1,400			FY'28-29	Ph. Mgr monitor, laptop/dock stat.
May '20	WS for(Sr Migr Finance/Admin)	4 yr	\$750	\$1,400				\$1,400			FY'28-29	laptop/dock station
Aug '19	WS for(Sr Migr Rec)	4 yr			\$1,400				\$1,400		FY'29-30	laptop/dock station
April '20	WS for(Migr Comm/Marketing)	4 yr	\$1,400				\$1,400				FY'27-28	laptop/dock station
Aug '20	WS for(Central RC)	4 yr		\$1,400				\$1,400			FY'28-29	laptop/dock station
Feb '19	WS for(Eastern RC)	4 yr				\$1,400				\$1,400	FY'30-31	laptop/dock station
Dec'18	WS for(Mgr SDC)	4 yr		\$1,400					\$1,400		FY'29-30	laptop/dock station
Feb '19	WS for(Northwest RC)	4 yr			\$1,400					\$1,400	FY'30-31	laptop/dock station
Feb '19	WS for(Southern RC)	4 yr			\$1,400					\$1,400	FY'30-31	laptop/dock station
Aug '20	WS for(LIFE Prog. Leader)	4 yr		\$1,400				\$1,400			FY'28-29	laptop/dock station
TBD	WS for(PT Rec Spec II)	4 yr		\$1,400							FY'28-29	laptop/dock station
TBD	WS for(PT Rec Spec I)	4 yr		\$1,400							FY'28-29	laptop/dock station
April '17	WS for(Sr Migr Operations)	4 yr		\$1,400							FY'28-29	laptop/dock station
April '17	WS for(Sr Migr Support Staff)	4 yr		\$1,400							FY'28-29	laptop/dock station
Feb '19	WS for(Superintendent)	4 yr	\$1,400				\$1,400				FY'27-28	laptop/dockstation
Apr '19	WS for(Director) & 2nd monitor	4 yr	\$1,400				\$1,400				FY'27-28	laptop/dockstation
TBD	(2) Intern WS	4 yr		\$2,800				\$2,800			FY'29-30	(2) laptops/dockstations
Feb '19	was WS for (Mgr Fund)	4 yr				\$1,400			\$1,400		FY'30-31	laptop/dockstation
June'10	Monitor Replacement (as needed)	3 yr	\$500	\$500	\$500	\$500	\$500	\$500				Replace as needed
Dec '17	Printer for Supt of Rec HP2035N	4 yr			\$400					\$400	FY'27-28	Black & White
2014	Printer Adm. Asst. HP LJ Pro M227	4 yr			\$600					\$600	FY'26-27	Black & White
April '15	Printer Migr Office Services HP3005	4 yr			\$500					\$500	FY'26-27	Black & White
April '15	Printer Migr of Finance HPP2035	4 yr			\$500					\$500	FY'29-30	Black & White
Jan '16	Printer for network HP Pro400M451	4 yr	\$500				\$500				FY'28-29	color printer
June'10	Printer for Mgr of C&M HP2035	4 yr	\$300								FY'27-28	color printer
Jan '14	Printer for Mgr of Fund Dev HP P2035	4 yr	\$300				\$500				FY'27-28	color printer
April'10	Printer for HR Coor HP P2035	4 yr			\$400					\$400	FY'26-27	Black & White
Mar '12	Printer for Exec Dir HP4050T	10 yr				\$500					FY'32-33	color printer
Jul '19	HP Laptop #18	6 yr	\$1,040									Formerly Laptop #5
June '17	HP Laptop #6	6 yr				\$1,300					FY'29-30	Windows 10 Operating
May'13	Found. Surface Lap Top	4 yr										Not being replaced
Dec'14	Surface tablet for On-call	4 yr										using staff laptops
Aug '15	iPAD Air (2)	4 yr				\$900					FY'27-28	NISRA/Foundation
Oct '15	Lenovo Yoga Pro 3 (2)	4 yr			\$2,000					\$2,000	FY'27-28	Computer Lab Laptops
Feb '20	Laptops (2) for mobile Computer Lab	6 yr	\$2,000					\$2,400				Found Funding request
TBD	Wireless printer for mobile Comp Lab	4 yr		\$150				\$150				Found Funding request
TBD	LCD Projector (July '08)	9 yr	\$800								FY'29-30	cost in '08 \$780



