



1770 West Centennial Place, Addison, Illinois

# Approved 2025/2026 Fiscal Year Budget

## Our Vision

An agency of excellence, demonstrated by member partners working cooperatively with Board, staff and the community to enhance the quality of life for each individual.

## Our Mission

To serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services.

## Our Core Values

Service with Compassion  
Excellence and Quality  
Integrity ♦ Commitment ♦ Fun

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## NEDSRA Board of Trustees

Chairman	Keith Knautz..... Village of Glendale Heights
Vice Chairman	Greg Gola..... Village of Villa Park
	Rob Bond.....Addison Park District
	Phyllis Schmidt..... Bensenville Park District
	Michael Hixenbaugh ..... Butterfield Park District
	Maryfran Leno ..... Itasca Park District
	Joe McCann ..... Lombard Park District
	Steven Muenz..... Medinah Park District
	Shannon Elsey..... Oakbrook Terrace Park District
	Brian Kaspar.....Village of Schiller Park
	Jon Marquardt ..... Wood Dale Park District

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### Administration

Executive Director.....	Jerry Barton
Superintendent.....	Maggie Goode
Office Manager.....	Marissa Jimenez
Marketing & Communications Manager.....	Carlos Marroquin
HR Generalist.....	Rosario Lopez

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# NEDSRA General Information

## **History and Mission**

Northeast DuPage Special Recreation Association (NEDSRA) is a cooperative of eight park districts and three villages in northeast DuPage and west Cook Counties. NEDSRA was formed in 1976 to combine resources and avoid duplication among the member agencies in the provision of recreation programs, services, and events for people with disabilities. Annually, NEDSRA serves over 1,600 unique individuals, which make up the over 6,000 registrations received. NEDSRA's primary mission is to serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services. NEDSRA's main objective is to meet the unique social and recreation needs of individuals with disabilities, so they may increase their enjoyment of life and reach their highest level of independence, self-fulfillment, and self-actualization.

## **Legal Authority and Governance**

NEDSRA and its member partners were authorized to enter into a cooperative agreement by Section 8-10b of the Illinois Park District Code and Section 11-95-14 of the Illinois Municipal Code and the laws amendatory thereof and supplementary thereto and by Article VII Section 10 of the 1970 Constitution of the State of Illinois. An eleven-member Board of Trustees governs NEDSRA, and the day-to-day business operations are managed by an Executive Director as stipulated in its Articles of Agreement and Bylaws. The Board of Trustees consists of one representative from each member partner, usually the Executive Director. Each member partner has one vote on all matters before the Board. NEDSRA has no tax levying authority and depends on the contributions from the member partners from their Special Recreation Fund (tax levy) and other non-tax revenues generated from fees, special events, donations, and grants. The formula for member partner contributions is included in NEDSRA's Articles of Agreement.

The Board of Trustees establishes all major policies including, but not limited to: budgets, capital outlay, and long-range/strategic plans. The annual budget, with the capital plan and related studies and plans, is presented to the Board of Trustees in April for review and action.

NEDSRA employs 14 full-time personnel and 50+ part-time and seasonal employees annually. This group of individuals remains relatively steady yearly, allowing consistency in services and strong relationships with our participants and families. In addition, approximately 150 volunteers annually donate their time to enhance their lives and the lives of those we serve. Their support is invaluable in keeping staffing costs for programs contained.



The annual budget for the fiscal year 2025/26 projects revenue totaling \$3,316,454 and expenditures and capitals totaling \$3,599,051.

NEDSRA accounts for its financial activity on a fund-accounting basis.

### **Programs and Services Offered**

Services are available for individuals of all ages and all abilities. Program areas include Special Olympics sports, social clubs, cultural arts, travel, health and fitness, adventure and outdoor programming, day camps, adaptive and wheelchair athletics, and community events. Inclusion assistance is also provided for individuals seeking involvement in their local park district or village park and recreation department programs.





## **Executive Summary ~ FY 2025/2026**

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### ***Budget Message***

#### **To the Honorable NEDSRA Board of Trustees:**

NEDSRA continues to provide exceptional service to individuals with disabilities, serving an Association population of more than 215,000 residents. In providing, maintaining, and stabilizing these services, NEDSRA staff respectfully submits an operating budget for your review and consideration.

This budget document provides the NEDSRA Board of Trustees with details regarding 2025/26 major initiatives, employee data, tax and non-tax revenue sources, and expenditures. Therefore, the budget is divided into Unrestricted and Restricted sections.

#### **2024/25 Budget Overview**

Of note, revenue exceeded projections in designated contributions and interest due to changing banks and receiving an unexpected one-time donation.

Recreation revenue is projected to be less than originally anticipated. This is due to a portion of revenue being deferred to 2025/26, while youth and Special Olympics programs did not hit their targets. The revenue projections correlate to part-time wages, supply and admission expenses ending the year lower than originally projected.

NEDSRA transitioned to a new managed IT service provider, which included replacing outdated servers, migrating to Microsoft 365 and moving to 3CX for VOIP. Financially, all transition costs were on budget, with a reduction in monthly phones expenses.

New graphics were installed throughout the building, providing a much-needed upgrade to NEDSRA's common areas and program spaces. The project was completed after the Board approved additional funds be allocated.

Capitals included new floors in public areas and program spaces and completion of the roof replacement. NEDSRA reimbursed Addison Park District \$225,000 for the roof this year and the second instalment will be paid in 2025/26.

The distribution of ADA funds was completed this year in the amount of \$110,070.

The approved 2024/25 budget projected a fund balance reduction of \$568,543 and the updated projected year end estimates a fund balance reduction of \$141,760.

## 2025/26

NEDSRA has created ambitious revenue goals, including a \$75,000 (16.9%) increase in program revenue and \$90,000 new in grant revenue, which is in addition to the annual state grant of \$244,400 and a one-time state grant of \$75,000. In total, revenue is projected to increase \$380,303 (12.9%).

Program revenue growth will come from TREC expanding to a third location, better performance in Special Olympics, increased registrations in youth programs and no longer sharing revenue for PRO League. This surge will also reflect increases in part-time wages, supplies and admissions. Staff have plans in place to meet registration goals should programs cancel, or under perform. Part-time wages will be monitored, with programs safely staffed, not over staffed. Only full-time staff will work trips, which reduces direct expenses in part-time wages. NEDSRA will also incentivize attendance at programs and pay out accrued hours under PLAWA, which comes at a cost.

Inclusion wages are projected to increase due to more requests, and a high percentage of requests being filled.

Increased expenses in full-time wages and benefits are anticipated. Wages include a merit increase and salary adjustments based on industry standards and trends. NEDSRA's changing staff demographics will impact health insurance costs.

Rising costs of supplies, admissions and equipment will have an impact on program expenses. The Agency closed out recent fiscal years under budget in these areas, however that trend will be difficult to maintain as the cost of goods and services continue to rise. NEDSRA also offers several low cost and free events during the year which come with associated costs and little to no revenue. The veterans program offers services at no cost, while incurring expenses for supplies, admissions, and wages.

Within the professional consultants account, \$9,000 is marked to complete the second half of the document retention project and \$6,750 to implement a culture/coaching program.

Continuing education expenses are projected to increase as more staff show interest in opportunities in addition to the annual IPRA conference.

Capital projects are a substantial part of the budget. The second roof payment (\$287,000) and elevator modernization (\$100,000 for NEDSRA's 50%) should be expenses not incurred again for many years. NEDSRA has secured a \$75,000 grant for the elevator project and will invoice Addison Park District for 50% of the anticipated \$200,000 cost.

NEDSRA has **not** budgeted for the purchase of a new vehicle, any significant building improvements (flooring, storage, cabinets), or capital expenses as part of our shared facility responsibilities with Addison Park District.

## **Fund Balances**

The unrestricted fund balances are maintained to avoid cash flow interruptions, provide for unanticipated expenditures or emergencies of a non-recurring nature and/or meet unexpected increases in service delivery costs and unforeseen circumstances.

In 2025/26 a net loss of the unrestricted fund balance of \$282,597 is projected, leaving the net position at \$1,268,081. This complies with NEDSRA policy to retain at least three months of operating funds.

The restricted fund balance is expected to decrease by \$3,500 to \$20,842. These restricted funds include the NEDSRA Special Olympics Booster Club, the Jeena Greenwalt Scholarship, and the Hispanic Focus Group Scholarship.

The NEDSRA staff are confident in the proposed budget and will work diligently to achieve the goals listed and stay within the outlined parameters. The fiscal year will be used to refine program fee guidelines, clarify the financial and facility relationship with Addison Park District and identify impacts to the 2026/27 budget.

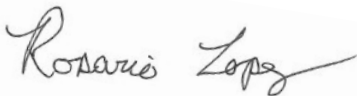
Respectfully Submitted,



Jerry Barton  
Executive Director



Maggie Goode  
Superintendent



Rosario Lopez  
HR Generalist



Marissa Jimenez  
Office Manager



Carlos Marroquin  
Marketing Manager

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## Fund Balance Projected and Budget

	Projected Year End 4/30/2025					
	Unrestricted	Vehicle	S.O. Booster	Jeena Greenwalt	Hispanic Focus Group	Total Fund Balance
<b>Beginning Fund Balance</b>	<b>\$1,692,439</b>	<b>\$0</b>	<b>\$13,018</b>	<b>\$12,811</b>	<b>\$1,413</b>	<b>\$1,719,681</b>
Operating Revenue	\$2,936,151	\$2,000	\$200	\$5,900	\$0	\$2,944,251
Operating Expenses	(\$2,714,093)	\$0	(\$9,000)	(\$2,000)	\$0	(\$2,725,093)
Non-Operating Expenses	(\$363,818)	\$0	\$0	\$0	\$0	(\$363,818)
<b>Ending Fund Balance</b>	<b>\$1,550,679</b>	<b>\$2,000</b>	<b>\$4,218</b>	<b>\$16,711</b>	<b>\$1,413</b>	<b>\$1,575,021</b>
	Budget 4/30/2026					
	Unrestricted	Vehicle (Closed in FY24)	S.O. Booster	Jeena Greenwalt	Hispanic Focus Group	Total Fund Balance
<b>Beginning Fund Balance</b>	<b>\$1,550,679</b>	<b>\$2,000</b>	<b>\$4,218</b>	<b>\$16,711</b>	<b>\$1,413</b>	<b>\$1,575,021</b>
Operating Revenue	\$3,316,454	\$0	\$6,000	\$2,000	\$500	\$3,324,954
Operating Expenses	(\$3,000,599)	\$0	(\$9,500)	(\$2,000)	(\$500)	(\$3,012,599)
Non-Operating Expenses	(\$598,452)	\$0	\$0	\$0	\$0	(\$598,452)
<b>Ending Fund Balance</b>	<b>\$1,268,081</b>	<b>\$2,000</b>	<b>\$718</b>	<b>\$16,711</b>	<b>\$1,413</b>	<b>\$1,288,923</b>

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## Unrestricted Budget Details 2025/26

						Projected Year-End	Budget	Projected Year-End 2024/25	
								Compared to 2025/26 Budget	
								Increase/	Percentage
		Actuals 2021/22	Actuals 2022/23	Actuals 2023/24	Budget 2024/25	2024/25	2025/26	Decrease	of Change
REVENUE	Page 13-14								
41000	Partner Contributions	\$1,681,916	\$1,799,650	\$1,916,630	\$1,981,794	\$1,981,794	\$2,039,266	\$57,472	2.90%
42000	Fees & Charges	\$199,287	\$344,150	\$368,809	\$483,634	\$447,929	\$523,704	\$75,775	16.92%
42011	Fees Inclusion Non-Resident**	\$0	\$10,687	\$12,854	\$13,000	\$23,380	\$26,000	\$2,620	11.21%
42020	Scholarship Allocation	\$7,873	\$9,311	\$19,167	\$24,681	\$20,089	\$25,000	\$4,911	24.45%
43000	Fund Development	\$64,736	\$69,595	\$67,334	\$82,500	\$83,263	\$89,500	\$6,237	7.49%
43200	State/County Grant Revenue	\$244,400	\$244,400	\$244,400	\$319,400	\$244,400	\$319,400	\$75,000	30.69%
43250	Grant Revenue	\$0	\$31,379	\$0	\$5,000	\$0	\$90,000	\$90,000	0.00%
43600	Contributions/Donations	\$25,772	\$37,937	\$28,316	\$29,750	\$35,500	\$35,200	(\$300)	-0.85%
43700	Designated Contributions	\$5,817	\$1,708	\$19,529	\$11,500	\$24,700	\$14,700	(\$10,000)	-40.49%
46000	Miscellaneous Income	\$7,329	\$8,443	\$10,466	\$11,000	\$10,144	\$10,850	\$706	6.96%
46400	Park District Reimbursement	\$0	\$0	\$0	\$0	\$0	\$82,834	\$82,834	0.00%
47000	Interest Earned	\$1,467	\$14,580	\$14,095	\$10,000	\$64,952	\$60,000	(\$4,952)	-7.62%
	Revenue Total	\$2,238,597	\$2,571,840	\$2,701,600	\$2,972,259	\$2,936,151	\$3,316,454	\$380,303	12.95%
EXPENSE									
Salaries	Page 15								
51100	Exempt Admin Salaries	\$668,391	\$841,826	\$1,015,471	\$902,203	\$900,728	\$957,250	\$56,522	6.28%
51200	Part-Time Wages	\$209,333	\$318,892	\$429,485	\$512,311	\$484,376	\$548,796	\$64,420	13.30%
51210	Part-Time Wages - Inclusion	\$19,450	\$76,834	\$108,274	\$118,326	\$135,709	\$145,011	\$9,302	6.85%
	Sub Total	\$897,174	\$1,237,552	\$1,553,230	\$1,532,840	\$1,520,813	\$1,651,057	\$130,244	8.56%
Insurance & Pension	Page 15								
51400	FICA & Medicare	\$67,166	\$92,814	\$113,544	\$117,262	\$116,161	\$126,306	\$10,144	8.73%
51500	IMRF	\$132,581	\$173,841	\$145,566	\$127,619	\$87,009	\$81,514	(\$5,495)	-6.32%
51600	Health Insurance	\$124,034	\$135,082	\$140,262	\$184,004	\$197,116	\$214,725	\$17,609	8.93%
52000	Workers Compensation	\$3,434	\$4,304	\$4,521	\$5,560	\$5,856	\$7,760	\$1,904	32.51%
52100	Unemployment Compensation	\$12,170	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	0.00%
52300	Insurance Liability, EE Practices, Pollution	\$10,419	\$10,330	\$7,560	\$9,162	\$9,660	\$12,972	\$3,312	34.29%
52400	Insurance Property, Cyber	\$14,271	\$15,063	\$11,192	\$12,927	\$12,135	\$12,242	\$107	0.88%
	Sub Total	\$364,075	\$431,434	\$422,645	\$461,534	\$427,937	\$460,519	\$32,581	7.61%
Administrative Exp	Page 16-18								
53000	Bank Fees	\$2,614	\$2,459	\$3,567	\$4,500	\$2,500	\$2,750	\$250	10.00%
53010	Credit Card Merchant Fees	\$5,813	\$10,042	\$15,440	\$19,664	\$19,664	\$21,630	\$1,966	10.00%
53100	Postage	\$788	\$1,735	\$3,320	\$3,000	\$2,631	\$3,300	\$669	25.43%
53300	Meeting Related Expense	\$3,759	\$6,008	\$2,553	\$4,150	\$1,787	\$2,500	\$713	39.90%
53400	Office Supplies	\$8,103	\$10,720	\$9,537	\$10,550	\$10,000	\$10,550	\$550	5.50%
55200	Subscriptions & Publications	\$4,934	\$4,306	\$3,665	\$5,000	\$5,000	\$5,500	\$500	10.00%
56000	Continuing Education	\$3,843	\$18,183	\$19,061	\$23,358	\$22,593	\$30,415	\$7,822	34.62%
56100	Professional Memberships	\$5,343	\$5,061	\$5,047	\$5,500	\$5,895	\$6,551	\$656	11.13%
56200	Statewide Legislative Initiatives	\$41	\$210	\$122	\$500	\$495	\$1,250	\$755	152.53%
58500	Maintenance Expenses	\$18,727	\$23,359	\$54,036	\$71,255	\$43,131	\$59,185	\$16,054	37.22%
58600	Office & Computer Equipment	\$39,381	\$24,542	\$30,363	\$31,400	\$30,393	\$27,730	(\$2,663)	-8.76%
		\$93,346	\$106,625	\$146,711	\$178,877	\$144,089	\$171,361	\$24,641	17.10%
Professional Services	Page 18								
53700	Auditor	\$11,385	\$11,785	\$12,200	\$12,810	\$12,810	\$13,455	\$645	5.04%
53800	Legal Services	\$999	\$3,039	\$1,665	\$5,000	\$5,880	\$5,000	(\$880)	-14.97%
53900	Professional Consultants	\$17,788	\$77,673	\$22,888	\$52,000	\$42,850	\$49,526	\$6,676	15.58%
54000	Payroll Services - Contractual	\$11,359	\$11,050	\$11,550	\$12,000	\$12,000	\$12,000	\$0	0.00%
54100	Business Services - Contractual	\$53,052	\$65,681	\$61,300	\$63,120	\$63,120	\$64,992	\$1,872	2.97%
54200	Janitorial Services	\$0	\$0	\$4,368	\$17,472	\$17,472	\$18,480	\$1,008	5.77%
54400	Maintenance & Contractual Agreements	\$21,821	\$29,058	\$28,596	\$36,500	\$36,649	\$30,542	(\$6,107)	-16.66%
55100	Legal Publications	\$1,971	\$1,787	\$3,999	\$6,500	\$1,416	\$3,500	\$2,084	147.18%
	Sub Total	\$118,375	\$200,073	\$146,565	\$205,402	\$192,197	\$197,495	\$5,298	2.76%
Professional Printing	Page 18								
53210	Professional Printing	\$451	\$1,714	\$1,571	\$2,000	\$1,500	\$2,000	\$500	33.33%
53220	Brochure	\$2,820	\$10,147	\$8,200	\$10,500	\$11,245	\$13,000	\$1,755	15.61%
	Sub Total	\$3,271	\$12,006	\$9,771	\$12,500	\$12,745	\$15,000	\$2,255	17.69%
Marketing/Advertising	Page 18								
55050	Marketing Décor	\$902	\$4,017	\$3,823	\$5,000	\$12,150	\$12,000	(\$150)	-1.23%
55150	Marketing Digital	\$879	\$1,337	\$101	\$1,500	\$1,000	\$1,250	\$250	25.00%
55175	Marketing Supplies	\$203	\$1,046	\$1,245	\$1,500	\$1,500	\$1,500	\$0	0.00%
55180	Marketing Promotional Items	\$2,643	\$2,494	\$892	\$3,000	\$3,086	\$3,250	\$164	5.31%
55185	Fund Development Community Outreach	\$444	\$7,725	\$7,719	\$5,000	\$4,995	\$5,250	\$255	5.11%
	Sub Total	\$5,071	\$16,619	\$13,780	\$16,000	\$22,731	\$23,250	\$519	2.28%

### Unrestricted Budget Details 2025/26

						Projected Year-End	Budget	Projected Year-End 2024/25	
								Compared to 2025/26 Budget	
								Increase/	Percentage
		Actuals 2021/22	Actuals 2022/23	Actuals 2023/24	Budget 2024/25	2024/25	2025/26	Decrease	of Change
Program Expenses	Page 18-19								
53500	Program Supplies	\$30,581	\$76,165	\$95,640	\$123,701	\$107,919	\$136,752	\$28,833	26.72%
53510	Support Staff Supplies	\$1,716	\$2,137	\$1,496	\$1,400	\$1,544	\$2,000	\$456	29.53%
53520	Inclusion Staff Supplies	\$319	\$658	\$2,016	\$1,600	\$1,061	\$2,000	\$939	88.50%
53600	Program Admissions & Facility Space	\$27,591	\$45,125	\$67,898	\$103,532	\$66,553	\$98,512	\$31,959	48.02%
53650	Recreation Equipment	\$6,452	\$7,360	\$18,631	\$20,021	\$19,902	\$18,427	(\$1,475)	-7.41%
54300	Contractual Services	\$21,169	\$32,794	\$29,830	\$43,980	\$23,992	\$30,430	\$6,438	26.83%
	Sub Total	\$66,659	\$131,445	\$185,681	\$250,254	\$196,979	\$257,691	\$60,712	30.82%
Vehicles	Page 19								
57100	Vehicle Fuel, Equipment & Tolls	\$8,849	\$19,565	\$14,513	\$19,250	\$19,513	\$22,000	\$2,487	12.75%
57200	Staff Vehicle Reimbursement	\$953	\$4,331	\$4,493	\$5,000	\$4,436	\$4,879	\$443	9.99%
57300	Vehicle Repair & Parts	\$11,835	\$17,468	\$14,927	\$18,500	\$9,092	\$16,500	\$7,408	81.48%
57400	Vehicle Rental	\$0	\$1,020	\$2,917	\$5,400	\$4,080	\$4,475	\$395	9.68%
	Sub Total	\$21,637	\$42,384	\$36,850	\$48,150	\$37,121	\$47,854	\$10,733	28.91%
Utilities	Page 19								
58100	Telephones	\$28,433	\$20,395	\$20,551	\$23,249	\$22,429	\$18,408	(\$4,021)	-17.93%
58110	Internet/WiFi/Cable	\$0	\$4,570	\$4,759	\$5,410	\$4,914	\$3,660	(\$1,254)	-25.52%
58200	Electricity	\$15,276	\$17,758	\$15,449	\$16,414	\$21,879	\$35,084	\$13,205	60.35%
58300	Natural Gas	\$7,153	\$7,169	\$5,527	\$7,210	\$5,907	\$6,250	\$343	5.81%
58400	Water	\$1,145	\$1,090	\$1,904	\$1,850	\$1,590	\$1,750	\$160	10.06%
	Sub Total	\$52,007	\$50,982	\$48,190	\$54,133	\$56,719	\$65,152	\$8,433	14.87%
Special Projects	Page 20								
58700	Synergy Expenses	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	0.00%
58850	Designated Donation Expense	\$13,058	\$361	\$4,359	\$11,500	\$12,501	\$10,500	(\$2,001)	-16.01%
58860	Implementation of Comm. Survey **	N/A	\$3,979	\$5,913	\$7,500	\$5,500	\$2,500	(\$3,000)	-54.55%
	Sub Total	\$23,058	\$14,341	\$10,272	\$19,000	\$18,001	\$13,000	(\$5,001)	-27.78%
Fund Raising Expenses	Page 20								
66030	Huskie Run Fundraising	\$0	\$0	\$0	\$4,000	\$0	\$4,250	\$4,250	0.00%
66040	Golf Classic Fundraising	\$24,404	\$25,644	\$26,271	\$30,250	\$34,957	\$35,200	\$243	0.70%
66050	Additional Fundraising	\$51	\$1,399	\$684	\$1,250	\$550	\$500	(\$50)	-9.09%
	Sub Total	\$24,455	\$27,043	\$26,955	\$35,500	\$35,507	\$39,950	\$4,443	12.51%
Miscellaneous Expense	Page 20								
53020	Bad Debt Expense	\$1,224	\$10,456	\$401	\$1,000	\$1,000	\$1,000	\$0	0.00%
58910	Risk Management	\$3,809	\$7,267	\$11,763	\$16,000	\$12,217	\$15,330	\$3,113	25.48%
58930	Director's Administrative Fund	\$996	\$1,164	\$1,393	\$2,000	\$1,748	\$2,500	\$752	43.02%
58940	Employee Recognition/Relations	\$2,898	\$6,156	\$13,031	\$15,580	\$14,200	\$14,440	\$240	1.69%
67100	Scholarship Allocation	\$7,873	\$9,311	\$19,162	\$24,681	\$20,089	\$25,000	\$4,911	24.45%
	Sub Total	\$16,800	\$34,353	\$45,750	\$59,261	\$49,254	\$58,270	\$9,016	18.31%
	Expense Total	\$1,685,928	\$2,304,856	\$2,646,400	\$2,873,451	\$2,714,093	\$3,000,599	\$283,874	10.46%
	Revenue Over Expenses	\$552,669	\$266,984	\$55,200	\$98,807	\$222,058	\$315,855	\$96,428	
Non-Operating Exp	Page 20								
62000	Capital Improvements	\$153,706	\$72,496	\$30,315	\$385,000	\$253,748	\$487,000	\$233,252	91.92%
65000	Vehicle Replacement	\$0	\$0	\$236,959	\$125,000	\$0	\$111,452	\$111,452	0.00%
66000	ADA Funds Distribution	\$59,028	\$221,881	\$109,020	\$110,070	\$110,070	\$0	(\$110,070)	-100.00%
	Total Capital and Operations Support Expense	\$212,734	\$294,377	\$376,294	\$620,070	\$363,818	\$598,452	\$234,634	64.49%
Total Net Income/(Loss)		\$339,935	(\$27,393)	(\$321,094)	(\$521,263)	(\$141,760)	(\$282,597)	(\$138,206)	

**Unrestricted Revenue Descriptions and Calculations****Revenue****General Operating Funds**

41000

Partner Contributions

Approved Member Partner Contributions for FY2024/25. Further details regarding member partner contributions can be found in the NEDSRA Articles of Agreement. CPI is 2.9%

	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>	
Addison	\$336,978	\$348,436	\$358,540	
Bensenville	214,760	\$222,061	\$228,501	
Butterfield	74,828	\$77,372	\$79,616	
Glendale Heights	207,166	\$214,209	\$220,421	
Itasca	107,478	\$111,132	\$114,355	
Lombard	356,658	\$368,784	\$379,479	
Medinah	102,103	\$105,574	\$108,636	
Oakbrook Terrace	80,925	\$83,676	\$86,103	
Schiller Park	105,604	\$109,194	\$112,361	
Villa Park	166,895	\$172,570	\$177,574	
Wood Dale	163,235	\$168,785	\$173,679	
<b>Total Member Partner Contributions</b>	<b>\$1,916,628</b>	<b>\$1,981,794</b>	<b>\$2,039,266</b>	<b>\$2,039,266</b>

42000

Fees and Charges

Anticipated Fees and Charges to be collected for programs and services provided for youth, adults, Special Olympics, sports, adults, school-related and others. Includes consideration of cancellation factors, fee assistance and other variables.

42020	Scholarship Allocation	\$25,000	
42100	Rec. Special Events	\$9,100	
42200	AID	\$133,185	
42300	APD	\$26,850	
42400	Youth	\$84,614	
42500	Schools	\$62,240	
42600	Special Olympics	\$57,549	
42700	TREC	\$150,166	
			\$548,704

42011

Fees and Charges

Fees for non-resident inclusion services. \$26,000

43000

Fund

Development

Funds generated through special projects and events. These funds may be from revenue generated during this fiscal year, as well as fund-raising efforts taking place in prior fiscal years for the purpose of continuing the service. Certain amounts of identified funds may be carried over from one year to the next to assure continuity of purpose and use of funds donated or contributed.

43300	Huskie Run	
43312	Sponsorship	\$4,500
43314	Registration	\$2,500
43316	Donations	\$500
43317	Food & Beverage	\$250
43318	Raffles/Contests	\$250
43400	Golf Classic	
43412	Sponsorship	\$30,000
43414	Registration	\$30,000
43416	Donations	\$17,000
43418	Raffles/Contests	\$4,000
43500	Additional Fundraising	
43512	Sponsorship	\$0
43514	Registration	\$500
43516	Donations	\$0

\$89,500

**Unrestricted Revenue Descriptions and Calculations**

43200 State/County Grant Revenue	Revenue generated from the fulfillment of state/county grants.		\$319,400
43250 Grant Revenue	Revenue generated from grants applied for by Agency.		\$90,000
43600 Contributions/Donations	Funds generated through contributions and donations that are not restricted.		
	43610 Corporate	\$11,500	
	43620 Foundation	2,200	
	43630 Individual	5,500	
	43640 Knights of Columbus	12,500	
	43650 Service Clubs	3,500	
			\$35,200
43700 Designated Contributions/Donations	Funds generated through contributions and donations that are restricted to a certain purpose or use. Certain amounts of identified funds may be carried over from one year to the next to assure continuity of purpose and use of funds donated or contributed.		
	43710 Corporate	\$5,500	
	43720 Foundation	2,000	
	43730 Individual	4,700	
	43740 Knights of Columbus	2,500	
	43750 Service Clubs	0	
			\$14,700
46000 Misc. Income	This account is for miscellaneous revenue received during the year that does not fall into any other revenue accounts, i.e., PDRMA, SRA Lab, proceeds from sale of equipment or vehicles.		\$10,850
46400 Park District Portion	This account is used to record the reimbursement of shared expenses through intergovernmental agreements with Addison Park District for elevator modernization and maintenance.		\$82,834
47000 Interest Earned	An estimate based on our present investment portfolio and our projected fund balance and cash flow analysis. Projected rates of interest were used to calculate the anticipated revenue from our investments during the next year.		\$60,000
<b>TOTAL ANTICIPATED REVENUE</b>			<b>\$3,316,454</b>

**Unrestricted Expense Details and Calculations**

**Salaries**

51100	Exempt Admin Salaries	Salaries for all exempt full-time positions with a 3.0% merit pool and a 2.5% adjustment pool. Number of Full-time employees remain at 14.			\$957,250
51200	Part-time Wages	Projected hourly wages for all seasonal and part-time staff to provide recreation services in all categories and other administrative and maintenance functions. These include wages for increased programming, service levels, pay rates and paid leave.			\$548,796
51210	Part-time Wages-Inclusion	Projected wages for inclusion staff at Member Partner programs and includes referrals and bonuses.			\$145,011
<b><u>Insurance &amp; Pension</u></b>					
51400	FICA & Medicare	To fund NEDSRA's mandated payment of FICA and Medicare payments for employees @ 7.65%.			
			Full-time staff	\$73,230	
			Part-time staff	\$41,983	
			Part-time staff - Inclusion	\$11,093	
					\$126,306
51500	IMRF	Total of all eligible employees participating in IMRF at the rate of 5.68% decreased from prior year's rate of 10.48%. Includes a 11.21% projected rate increase for 2026 based on an average of prior years.			\$81,514
51600	Health Insurance	Costs for health coverage for all eligible personnel. Also reflects opt-outs and flex spending fees. Includes a 7% projected rate increase for 2026.			
		<u>PPO Employee %</u>	<u>HMO Employee</u>		
		Single 12%	Single 12%		
		Emp + Child 15%	Emp + Child 15%		
		Emp + Spouse 18%	Emp + Spouse 18%		
		Emp + CHN 21%	Emp + CHN 21%		
		Family 24%	Family 24%		
					\$214,725
52000	Workers' Compensation	This is the relative cost of recreation and support staff Workers' Compensation premiums for our participation in PDRMA (Park District Risk Management Agency).			\$7,760
52100	Unemployment Compensation	Costs incurred from possible unemployment claims.			\$5,000
52300	Liability Insurance EE Practices, Pollution	Includes protection for all Trustees, officers and staff for decisions and errors in actions taken in their Board of Trustees and administrative staff capacity. Insured as part of the PDRMA membership. Covers the Association's recreation programs with general liability and excess liability plans, as part of our participation in PDRMA. Also covers employment practices and pollution liability. (PDRMA projection).			\$12,972
52400	Insurance Property Cyber	To cover the Association's building, vehicles and property with appropriate property coverage as part of our participation in PDRMA. Less multi-program discount of \$1,721.21.			\$12,242

**Unrestricted Expense Details and Calculations**

**Administrative Expenses**

53000 Bank Fees	Fees and charges incurred to maintain accounts at bank.	\$2,750
53010 Credit Card Merchant Fees	Processing fees for credit cards payments for registration.	\$21,630
53100 Postage	Postage necessary for general mailings, shipping and delivery, and brochure.	\$3,300
53300 Meeting Related Expenses	<p>This covers costs associated with hosting or attending formal or informal meetings and costs associated with community outreach. Expenses for Board/staff/participant meetings and functions throughout the year; such as:</p> <p>Mtg - Legislative Advocacy Division Supplies  Mtg - Community Lunch - Dir./Admin  Mtg - Misc. meetings at NEDSRA  Rec staff, member district liaison and professional affiliates meetings  Outreach registration  Support Staff Orientations  Hispanic Parent Group  Parent Education Sessions  Summer Inclusion/Camp Meetings</p>	\$2,500
53400 Office Supplies	Routine office supplies necessary for the day-to-day operations of the Association for recreation, program and administrative positions, general office areas, including letterhead, envelopes, labels, printer toner, drums, fusers, etc. Supplies and paper necessary for the day-to-day operations of copiers and printers.	\$10,550



**Unrestricted Expense Details and Calculations**

55200 Subscriptions & Publications	Subscriptions related to operations and quality of service provided. Included are resource books, newspapers, online marketing subscriptions and software subscriptions. Includes YouTube, Amazon Business, Adobe, BigStock, Survey Monkey and Constant Contact.	\$5,500
56000 Continuing Education/ Professional Conferences	Funds for the agency's full-time staff to participate in educational conferences. Staff is encouraged to attend local seminars and workshops and to bring back current information for the benefit of the Association as a whole, as well as each person's personal development. "All full-time personnel shall be encouraged to further their education." Includes IPRA, NRPA and trainings such as Leadership Academy, TR Summit, Professional Development School, etc.	\$30,415
56100 Professional Memberships	Funds for memberships and involvement in professional organizations (Individual and Agency); including: NRPA IPRA IAPD Legislative Advocacy Division of ITRS Illinois and American Art Therapy Associations NCTRC/CPRP West Suburban Philanthropy Professional HR Manager	\$6,551
56200 Statewide Legislative Initiatives	Marketing and networking through advertising, special government events, printed materials; as well as lobbyist assistance and general advocacy efforts.	\$1,250
58500 Maintenance Expenses	Costs to cover all building cleaning supplies, paper products, floor treatment and regular care, chemicals, trash removal, routine repair and labor, painting, carpet cleaning, gym floor, sensory room floor, HVAC, etc.	\$59,185

**Unrestricted Expense Details and Calculations**

58600	Office & Computer Equipment	These funds will be utilized for the replacement of existing equipment and the purchase of furniture for office and meeting rooms, floor protectors, computer equipment, computer keyboards/mouse replacements, and operational enhancements.								\$27,730
<b><u>Professional Services</u></b>										
53700	Auditor	Costs incurred for annual audit by an independent auditing firm, DCEO Grant audits, as well as the study of specific areas of management, as determined by the Board.								\$13,455
53800	Legal Services	Monthly retainer and ongoing projects and services.								\$5,000
53900	Professional Consultants	ADP, Jensens, Konica Minolta, Orkin, Pitney Bowes, RecTrac, Sentry, etc.								\$49,526
54000	Payroll Services - Contractual	Contracted payroll company for processing bi-weekly payroll, payroll taxes, 941 filing and W-2 processing.								\$12,000
54100	Business Services - Contractual	Accounting/business services; contracted with outside consultants (Lauterbach & Amen)								\$64,992
54200	Janitorial Services	Janitorial and Maintenance Services								\$18,480
54400	Contractual Agreements	This account was set up to identify and evaluate the needs for various maintenance contracts on selected pieces of equipment NEDSRA owns. We presently do not hold maintenance agreements for all of our machines.								\$30,542
55100	Legal Publications	Costs incurred in the publication and presentation of legal notices, bid documents and position announcements.								\$3,500
<b><u>Professional Printing</u></b>										
53200	Professional Printing	Printing costs associated with three seasonal program brochures, agency trifolds, business cards, programs, and various in-house projects.								
			53210	Professional Printing			\$2,000			
			53220	Brochure			\$13,000			\$15,000
<b><u>Marketing / Advertising</u></b>										
55000	Marketing/Advertising	Costs to present the agency to our consumers, donors and the general public. Also included are costs for post-pandemic community outreach to reengage with our constituents.								
			55050	Marketing Décor			\$12,000			
			55150	Marketing Digital			\$1,250			
			55175	Marketing Supplies			\$1,500			
			55180	Marketing Promotional Items			\$3,250			
			55185	Fund Dev Community Outreach			\$5,250			\$23,250
<b><u>Program Expenses</u></b>										
53500	Program Supplies	Funds for consumable items for successful implementation of all programs and services								
			53501	Rec. Special Events			\$32,100			
			53502	AID			\$47,410			
			53503	APD			\$8,444			
			53504	Youth			\$7,272			
			53505	Schools			\$25,468			
			53506	Special Olympics			\$1,150			
			53507	TREC			\$10,108			
			53508	Veterans			\$4,800			\$136,752
53510	Support Staff Supplies	Expenses provided to part-time staff for apparel, incentives and orientations								\$2,000
53520	Inclusion Staff Supplies	Expenses provided to inclusion staff for apparel or special gear needed to implement programs.								

### Unrestricted Expense Details and Calculations

53600  
Program Admissions &  
Facility Space

53601 Rec. Special Events	\$650
53602 AID	\$27,521
53603 APD	\$3,564
53604 Youth	\$28,795
53605 Schools	\$5,300
53606 Special Olympics	\$16,082
53607 TREC	\$14,000
53608 Veterans	\$2,600

53650  
Recreation Equipment

\$18,427

54300  
Contractual  
Services

54301	Rec. Special Events	6,600
54302	AID	5,650
54303	APD	600
54304	Youth	2,500
54305	Schools	6,000
54306	Special Olympics	4,080
54308	Veterans	5,000

## Vehicles

57100  
Vehicle Fuel Costs,  
Equipment, Tolls

\$22,000

57200  
Vehicle  
Reimbursement  
Staff Cars & Tolls

\$4,879

57300  
Vehicle Repairs  
& Parts  
Replacement

\$16,500

57400  
Vehicle Rental

\$4,475

## Utilities

58100  
Telephones

\$18,408

58110  
Internet/WiFi/Cable

\$3,660

58200  
Electricity

\$35,084

58300  
Natural Gas

\$6,250

58400  
Water

\$1,750

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**Unrestricted Budget Details 2025/26**

**Unrestricted Expense Details and Calculations**

58850	Designated Donation Expense	Expenses spent from designated donations (#43700).			\$10,500
58860	Implementation of Community Survey	Integrated community events and services as determined through results of the survey.			\$2,500
<b><u>Fund Raising Expenses</u></b>					
Fund Raising Expenses		Costs incurred to facilitate the implementation of fund-raising events: i.e., Golf Classic, Huskie Run, or other events.			
			66030	Huskie Run	
			66031	Catering	\$1,250
			66033	Contractu	\$500
			66036	Printing	\$1,250
			66039	Supplies & Facility	\$1,250
					<u>\$4,250</u>
			66040	Golf Classic	
			66041	Catering	\$10,000
			66043	Contractu	\$12,000
			66046	Printing	\$3,200
			66049	Supplies & Facility	\$10,000
					<u>\$35,200</u>
			66050	Additional Fundraising Expense	
			66055	Postage	\$0
			66056	Printing	\$0
			66059	Supplies & Facility	\$500
					<u>\$500</u>
					\$39,950
<b><u>Miscellaneous Expenses</u></b>					
53020	Bad Debt	Bad debt. Uncollectable fees.			\$1,000
58910	Loss Prevention	Materials and activities specific to our Risk Management and Loss Prevention program that are not already incorporated in other accounts, such as physicals/drug/driver abstracts, background checks, safety training and first aid supplies			\$15,330
58930	Director's Administrative Fund	This account supports the involvement of the administration and Board in legislative action, community events and member partner activities. This fund also supports special recognitions and events.			\$2,500
58940	Employee Recognition/Relations	Recognizing, rewarding employees for level of service, producing high quality results, and as a group to increase morale and foster an effective work environment. This includes staff recognition/longevity/retirement, member partner holiday gathering, socials/celebrations for birthday, marriage, births, etc.			\$14,440
67100		Reserve Fund Expenses: Scholarship/Fee Assistance			<u>\$25,000</u>
					<b><u>\$ 3,031,029</u></b>
62000	Capital Improvements	Money paid out for capital needs of the Agency, such as major building repairs, construction, technology upgrades, telephone systems, accessibility projects, etc.			
			Roofing	\$287,000	
			Elevator	\$200,000	
					<u>\$ 487,000</u>
65000	Vehicle Replacement	Van Purchase			<u>\$ 111,452</u>
					<b><u>\$ 3,629,481</u></b>

Restricted Budget Details 2025/26

								Projected Year-End 2024/25
RESTRICTED								Compared to 2025/26 Budget
		Actuals 2021/22	Actuals 2022/23	Actuals 2023/24	Budget 2024/25	Projected Year-End 2024/25	Budget 2025/26	Increase/Decrease
	Salaries for all exempt full-time positions with a							
<b>REVENUE</b>								
43760	Jeena Greenwalt Scholarship Donations	\$10,000	\$0	\$2,000	\$2,000	\$5,900	\$2,000	(\$3,900)
43780	Hispanic Focus Group Scholarship Donations	\$1,000	\$248	\$165	\$200	\$0	\$500	\$500
44000	Golf Marathon Revenue	\$0	\$0	\$0	\$0	\$2,000	\$0	(\$2,000)
44230	Booster Club Supporting S.O. Sports	\$730	\$14,877	\$6,459	\$6,000	\$200	\$6,000	\$5,800
	<b>Revenue Sub-Total</b>	<b>\$11,730</b>	<b>\$15,125</b>	<b>\$8,624</b>	<b>\$8,200</b>	<b>\$8,100</b>	<b>\$8,500</b>	<b>\$400</b>
<b>EXPENSE</b>								
60060	Jeena Greenwalt Scholarship Expense	\$400	\$818	\$1,243	\$2,000	\$2,000	\$2,000	\$800
60080	Hispanic Focus Group Scholarship Expenses	\$0	\$0	\$0	\$0	\$0	\$500	\$0
61300	S.O. Boosters Expense	\$2,244	\$9,190	\$10,675	\$9,500	\$9,000	\$9,500	\$500
65000	Vehicle Replacement Expense-In Captials	\$0	\$0	\$550	\$0	\$0	\$0	\$0
	<b>Expense Sub-Total</b>	<b>\$2,644</b>	<b>\$10,008</b>	<b>\$12,468</b>	<b>\$11,500</b>	<b>\$11,000</b>	<b>\$12,000</b>	<b>\$1,300</b>
<b>Restricted Total Net Income/(Loss)</b>		<b>\$9,086</b>	<b>\$5,117</b>	<b>(\$3,845)</b>	<b>(\$3,300)</b>	<b>(\$2,900)</b>	<b>(\$3,500)</b>	<b>(\$900)</b>

## Restricted Budget Details 2025/26

### Restricted Revenue & Expense Detail and Calculations

#### Revenue

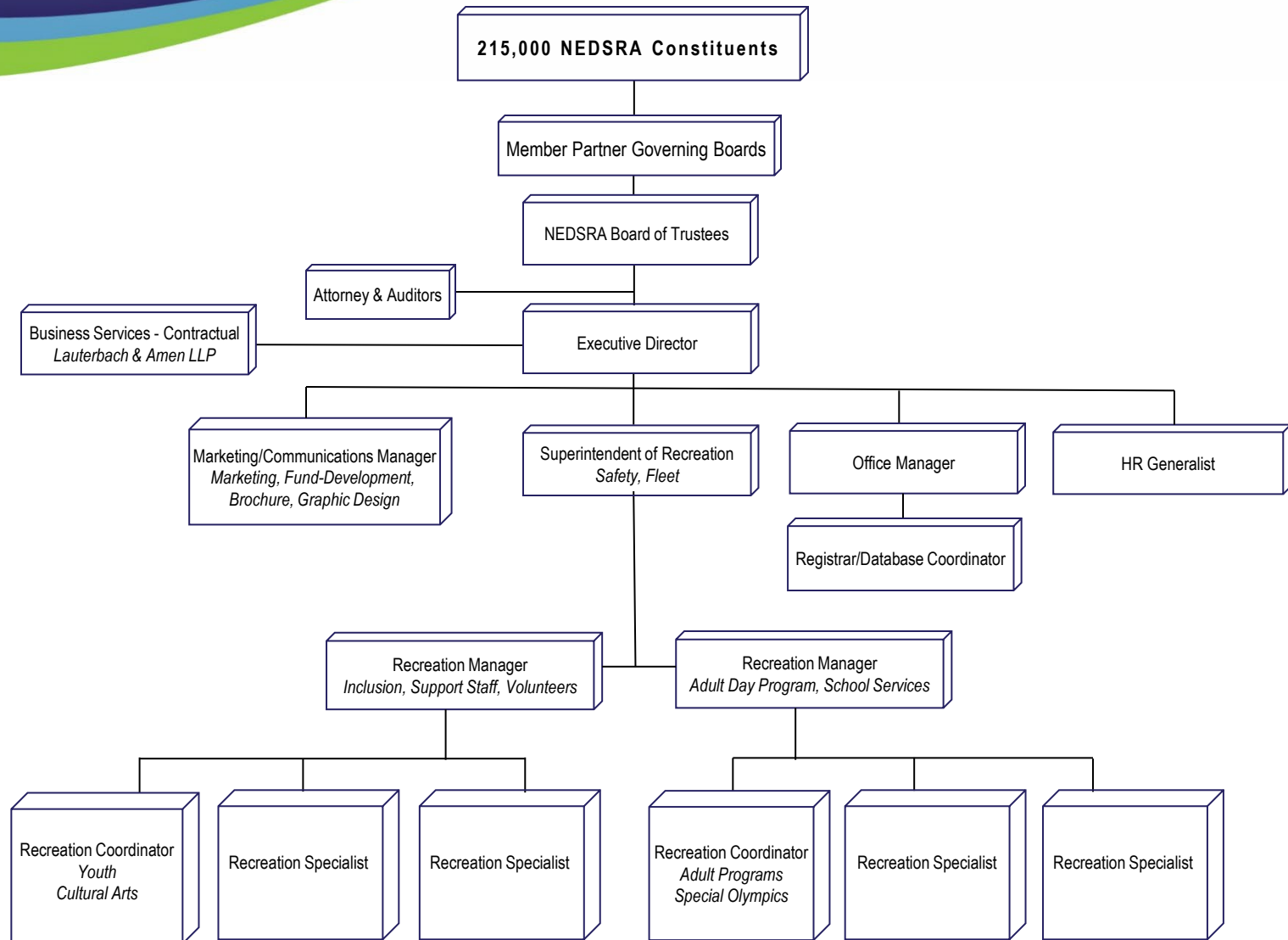
43760			
Jeena Greenwalt	Revenue from donations designated for this scholarship fund		
Scholarship Donations			\$2,000
43780			
Hispanic Group	Revenue from donations designated for this scholarship fund		
Scholarship Donations			\$500
44230			
Booster Club Supporting	Revenue from fund-raising efforts of Booster Club, restricted to support NEDSRA Special		
S.O. Sports	Olympics athletes.		\$6,000
<b>Total Budgeted Restricted Revenue</b>			<b>\$8,500</b>

#### Expense

60060			
Jeena Greenwalt	Expense when scholarship is awarded.		
Scholarship Expense			\$2,000
60080			
Hispanic Group	Expense when scholarship is awarded.		
Scholarship Expense			\$500
61300			
S.O. Boosters Expense	Costs incurred for events, tournaments, gear, etc., that directly impact NEDSRA Special Olympics athletes, as well as sponsorship of the NEDSRA Special Olympics Sports Banquet and may include sponsorship of athlete's attendance at tournaments and transportation to S.O. events.		\$9,500
<b>Total Budgeted Restricted Expenses</b>			<b>\$12,000</b>



## Organization Chart



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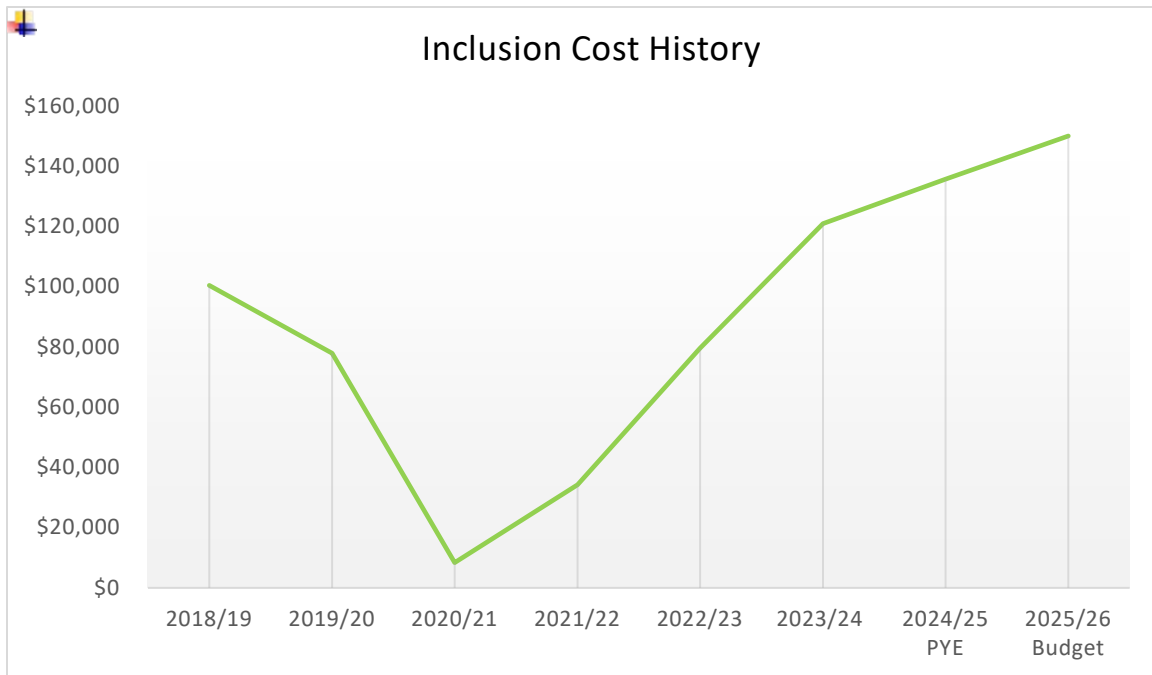
# NEDSRA Salary Schedule

PROFESSIONAL POSITIONS	Salary Minimum	Salary Midpoint	Salary Maximum
Registrar	\$ 46,000	\$ 55,200	\$ 63,480
Office Manager	\$ 50,600	\$ 60,720	\$ 69,828
HR Generalist	\$ 63,000	\$ 75,600	\$ 86,940
Marketing and Communication Manager	\$ 61,000	\$ 73,200	\$ 84,180
Recreation Specialist	\$ 51,000	\$ 61,200	\$ 70,380
Recreation Coordinator	\$ 56,600	\$ 67,920	\$ 78,108
Recreation Manager	\$ 62,300	\$ 74,760	\$ 85,974
Superintendent of Recreation	\$ 74,800	\$ 89,760	\$ 103,224

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## NEDSRA Member Partner Inclusion History

Member Partner	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23 NR	2023/24	2023-24 NR	2024-25 PYE	2024-25 NR PYE	2025-26 Budget	2025-26 NR Budget
Addison	\$2,624	\$3,021	\$0	\$2,500	\$317	\$0	\$4,669	\$0	\$1,442	\$0	\$1,516	\$0
Bensenville	\$5,052	\$4,869	\$0	\$378	\$18,058	\$2,949	\$12,055	\$0	\$7,744	\$640	\$8,130	\$665
Butterfield	\$30,017	\$7,988	\$287	\$14,000	\$13,936	\$7,737	\$18,799	\$12,342	\$25,590	\$21,673	\$26,869	\$23,093
Glendale Heights	\$7,527	\$1,703	\$0	\$102	\$3,915	\$0	\$635	\$0	\$7,984	\$0	\$8,383	\$0
Itasca	\$5,828	\$7,556	\$0	\$4,278	\$5,779	\$0	\$8,312	\$227	\$19,168	\$248	\$20,126	\$522
Lombard	\$14,752	\$15,635	\$2,811	\$4,200	\$17,189	\$0	\$33,146	\$0	\$54,262	\$819	\$56,975	\$1720
Medinah	\$2,613	\$438	\$0	\$0	\$7,187	\$0	\$4,800	\$0	\$0	\$0	\$0	\$0
Oakbrook Terrace	\$3,183	\$3,184	\$0	\$365	\$0	\$0	\$869	\$0	\$1,434	\$0	\$1,505	\$0
Schiller Park	\$13,388	\$9,234	\$0	\$0	\$4,320	\$0	\$3,465	\$0	\$5,612	\$0	\$5,892	\$0
Villa Park	\$7,460	\$14,402	\$0	\$0	\$80	\$0	\$5,269	\$0	\$9,870	\$0	\$10,363	\$0
Wood Dale	\$500	\$2,237	\$1,118	\$5,500	\$3,423	\$0	\$8,500	\$0	\$240	\$0	\$252	\$0
<b>Total</b>	<b>\$92,944</b>	<b>\$70,267</b>	<b>\$4,216</b>	<b>\$31,323</b>	<b>\$74,204</b>	<b>\$10,686</b>	<b>\$100,519</b>	<b>\$12,569</b>	<b>\$133,346</b>	<b>\$23,380</b>	<b>\$140,011</b>	<b>\$26,000</b>
Inclusion Coordinator - Part-time	\$7,444	\$7,451	\$4,155	\$2,934	\$5,424	\$0	\$10,384	\$0	\$2,363	\$0	\$5,000	\$0
Bonus/Referrals	n/a	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Inclusion Cost</b>	<b>\$100,388</b>	<b>\$77,886</b>	<b>\$8,371</b>	<b>\$34,257</b>	<b>\$79,628</b>	<b>\$10,686</b>	<b>\$110,903</b>	<b>\$12,569</b>	<b>\$135,709</b>	<b>\$23,380</b>	<b>\$145,011</b>	<b>\$26,000</b>



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### Vehicle Replacement Schedule and Fund Projection

Van Inventory						
Fiscal Year	Van	Model Year	Current Mileage	Capacity	Purchased Price	Golf Marathon Net Revenue
2010/2011	No purchase					\$34,918
2011/2012	** Vanna White	2012	89,110	14-Passenger w/o lift	\$47,636	\$32,673
2012/2013	No purchase					\$25,676
2013/2014	No purchase					\$27,091
2014/2015	Dick Van Dyke-Retired	2015	57,947	14-Passenger w/lift	\$61,400	\$32,002
2016/2017	Van Damme	2017	48,781	14-Passenger w/lift	\$63,789	\$13,574
2017/2018	Van Morrison	2017	38,407	6-Passenger Mini Van w/o lift	\$21,203	\$14,420
2018/2019	Van Down By the River	2018	31,987	14-Passenger w/lift	\$68,723	\$11,555
2019/2020	Vanny DeVito	2019	30,148	14-Passenger w/lift	\$69,719	\$2,633
2023/2024	Vann Margaret	2024	8,535	14-Passenger w/lift	\$121,035	n/a
2023/2024	Vanimal	2024	5,106	14-Passenger w/lift	\$115,924	n/a
2024/2025	New Van	2025		14-Passenger w/o lift	\$111,452	n/a
2025/2026	No purchase					

Replacement Schedule					
Fiscal Year	Van		Cost of New Van	Additional Related Expenses	Trade in Value
2020/2021	Skip		N/A		N/A
2021/2022	Skip		N/A		N/A
2022/2023	Van Wilder		\$122,000		\$4,000
2023/2024	Dick Van Dyke		\$128,000		\$4,000
2024/2025	Skip		N/A		N/A
2025/2026	Skip		N/A		N/A

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**PDRMA Property/Casualty Program  
2025 Member Contributions**

2025 Contribution Amounts Includes 5% Rate Increase from 2024  <i>(See Notes Below)</i>	Old Method 2025	New Method 2025	Difference Old Method to New Method 2025	2025 (After 15% Increase 10% Decrease Cap Due to Change) (see Notes below)	Actual 2024 Contribution (After 5% Cap)	Contribution Increase/ (Decrease) from 2024	Percent Increase/ (Decrease) from 2024
Property	12,940.01 ***	1,645.32	(11,294.69)	11,223.42	12,940.01	(1,716.59)	(13.27%)
Pollution Liability	403.05 ***	50.00	(353.05)	349.39	403.05	(53.66)	(13.31%)
Employment Practices	3,686.08	4,100.72	414.64	3,749.10	2,327.82	1,421.28	61.06%
<b>SUBTOTAL - LINES WITH METHOD CHANGE</b>	17,029.14	5,796.04	(11,233.10)	15,321.91	15,670.88	(348.97)	(2.23%)
Liability	10,666.86	10,666.86	-	10,666.86	6,929.57	3,737.29	53.93%
Workers' Compensation	7,760.85	7,760.85	-	7,760.85	5,855.47	1,905.38	32.54%
Cyber	1,019.17	1,019.17	-	1,019.17	668.15	351.02	52.54%
Multiprogram Membership Discount	(1,883.77)	(1,284.91)	598.86	(1,792.75)	(1,473.98)	(318.77)	21.63%
<b>GRAND TOTAL</b>	34,592.25	23,958.01	(10,634.24)	32,976.04	27,650.09	5,325.95	19.26%

Change in Exposure	2024	2025	Increase (Decrease)	Percent
Operating Expenditures	1,768,767.00	2,569,539.00	800,772.00	45.27%
Audited Payrolls				
Maintenance Payrolls	19,696.30	22,082.96	2,386.66	12.12%
Other Payrolls	1,091,793.08	1,411,788.06	319,994.98	29.31%
	1,111,489.38	1,433,871.02	322,381.64	29.00%
Total Asset Values	1,181,600.00	1,181,600.00	-	0.00%
Total Acres	-	-	-	#DIV/0!

**NOTES:**

On Nov. 1, 2023, the Property/Casualty Program Council approved changing the exposure basis for determining member contributions for Property (from Operating Expenditures to Total Asset Values), Pollution (from Operating Expenditures to Total Acres) and Employment Practices (from Operating Expenditures to Total Audited Payrolls).

For 2025 there is a 15% cap on the amount of increase or decrease in contributions due to the change in exposure basis. The cap was 5% in 2024. The cap is based on the total 2025 contributions for Property, Pollution and Employment Practices as calculated under the "Old Method." The cap increases to 25% in 2026 and the remainder in 2027. Because we are expecting a 5% rate increase in 2025, the cap on decreases is only 10%; however, the increase is capped at 15% because the cap is inclusive of the rate increase.

\*\*\* - "Old Method" contributions for Property and Pollution are the actual amounts paid by the member in 2024.

"Old Method" contributions for other lines are calculated using the same exposure basis as 2023 (updated for 2025 amounts). "New Method" contributions are calculated using the revised exposure basis for Property, Pollution and Employment Practices. There is no change in Cyber, Liability or Workers' Compensation between the two methods.

Both the "Old" and "New" methods include minimum contributions by line of coverage of \$750 for Property and Liability, \$500 for Employment Practices and Workers' Compensation, \$200 for Cyber and \$50 for Pollution.

The column highlighted in green is the contribution for 2025.

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