

# **Western DuPage Special Recreation Association**

## **Budget for Fiscal Year 2023-2024**



Approved by the Board of Directors

April 13, 2023

## WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION

### BUDGET SUMMARY

FISCAL YEAR MAY 1, 2023 – APRIL 30, 2024

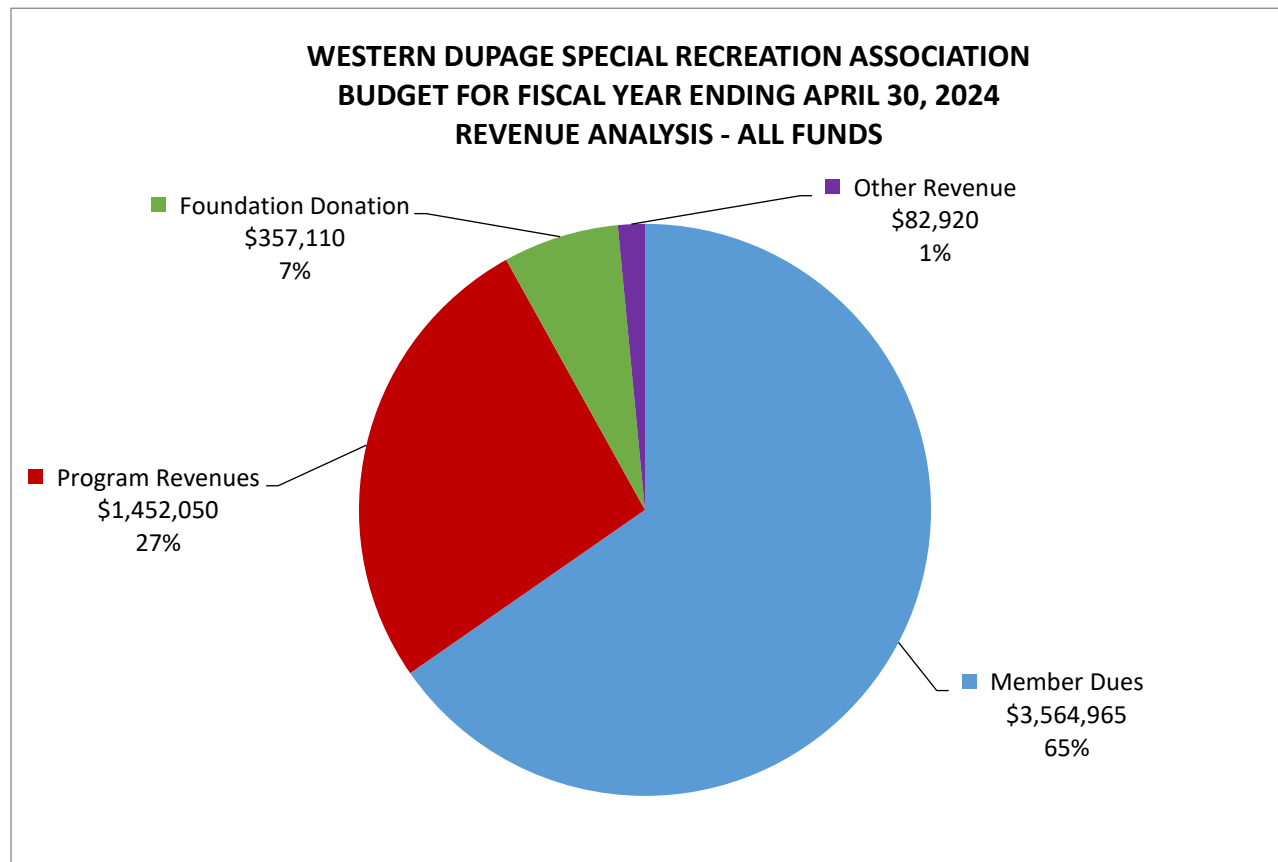
For all funds the budget revenue is \$5,457,045 and the budget expense is \$5,618,970 resulting in a budget deficit of \$161,925. This is a planned spend down of surplus reserves to further the mission of the agency.

#### REVENUE:

Member dues are calculated at \$0.02 of each districts equalized assessed property value as determined by the county. Dues make up 65% of agency revenue.

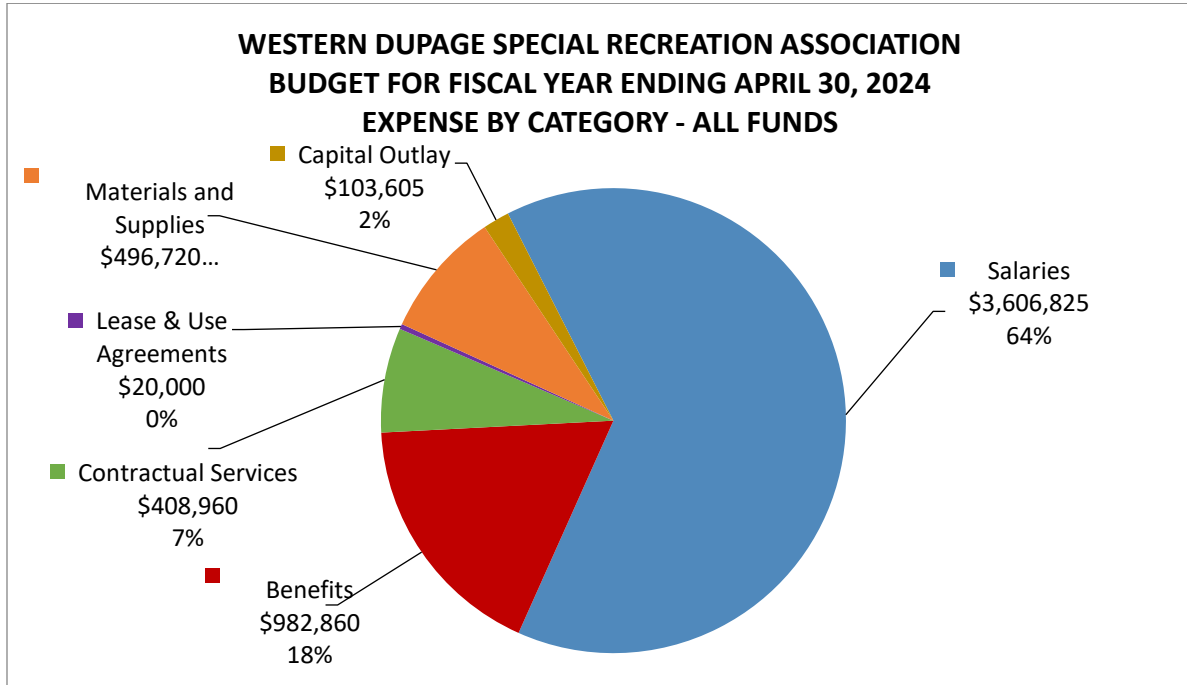
Programs are priced to be affordable to community members and we do offer scholarships to those in need. Program revenue makes up 27% of agency revenue.

WDSRA has a foundation whose sole purpose is to support and further the mission and goals of the agency. They provide financial support through monetary donations, grants, scholarships, and in-kind supplies. Foundation Revenue makes up 7% of agency revenue.

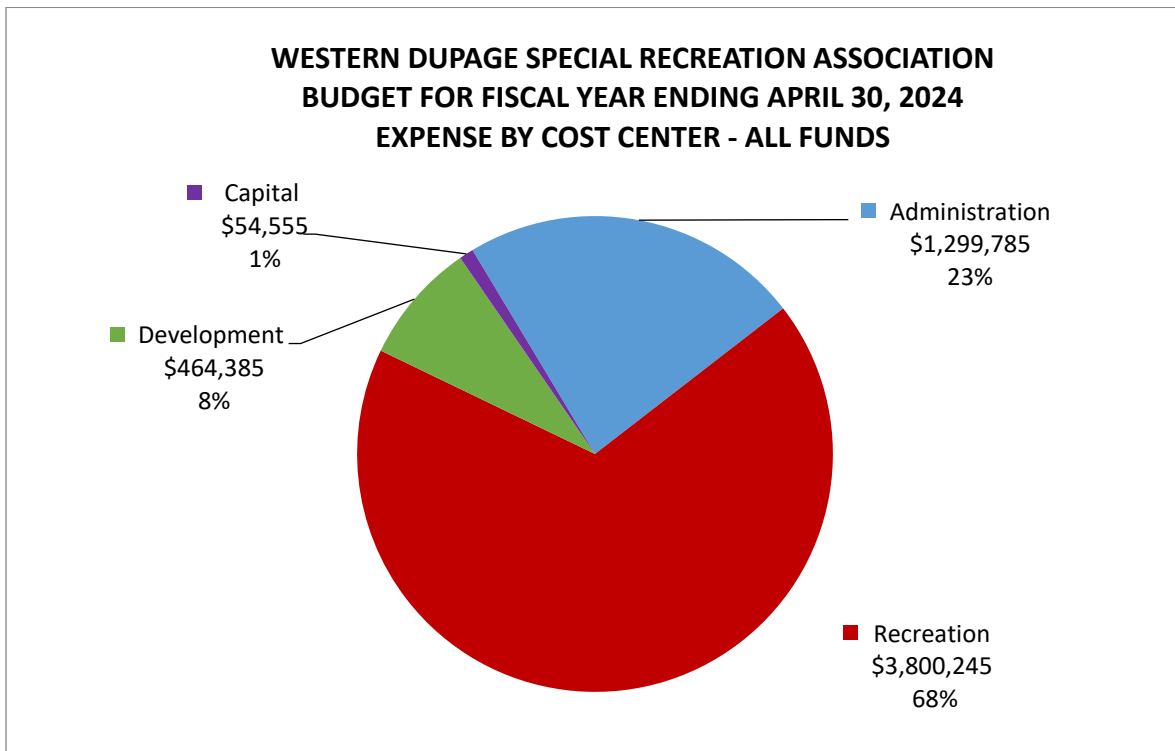


## EXPENSE:

Salaries and benefits combined make up 82% of the agency expense budget. It is typical for a majority of the expenses to be used for staffing in a service industry. See below chart for details regarding all other expense categories:



Where appropriate, expenses are allocated by cost center as shown below:





**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION**  
**OPERATING FUND**  
**Budget for the Fiscal Year May 1, 2023 - April 30, 2024**

|                                | PRIOR YEAR<br>2021-2022 |                     | CURRENT<br>2022-2023 |                       |                       | PROPOSED<br>2023-2024 |                   |            | Comments on Variances<br>between Current Budget<br>and Proposed Budget<br><small>* See budget narrative for further explanation</small> |
|--------------------------------|-------------------------|---------------------|----------------------|-----------------------|-----------------------|-----------------------|-------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------|
|                                | Budget                  | Actual              | Budget               | Actual<br>as of 12/31 | Projected<br>Year End | Budget                | +/-<br>dollars    | +/- %      |                                                                                                                                         |
| REVENUE:                       |                         |                     |                      |                       |                       |                       |                   |            |                                                                                                                                         |
| Bloomington-Park Dist Tax Rev  | \$ 198,825              | \$ 198,825          | \$ 197,890           | \$ 197,890            | \$ 197,890            | \$ 213,750            | \$ 15,860         | 8%         |                                                                                                                                         |
| Carol Stream-Park Dist Tax Rev | 294,455                 | 294,455             | 289,780              | 289,780               | 289,780               | 308,660               | 18,880            | 7%         |                                                                                                                                         |
| Glen Ellyn-Park Dist Tax Rev   | 346,305                 | 346,305             | 343,665              | 343,665               | 343,665               | 363,825               | 20,160            | 6%         |                                                                                                                                         |
| Naperville-Park Dist Tax Rev   | 1,495,385               | 1,495,385           | 1,511,770            | 1,511,770             | 1,511,770             | 1,604,145             | 92,375            | 6%         |                                                                                                                                         |
| Roselle-Park Dist Tax Rev      | 104,275                 | 104,275             | 103,830              | 103,830               | 103,830               | 110,885               | 7,055             | 7%         |                                                                                                                                         |
| Warrenville-Park Dist Tax Rev  | 108,265                 | 108,265             | 113,235              | 113,235               | 113,235               | 123,260               | 10,025            | 9%         |                                                                                                                                         |
| West Chicago-Park Dist Tax Rev | 179,620                 | 179,620             | 180,670              | 180,670               | 180,670               | 196,490               | 15,820            | 9%         |                                                                                                                                         |
| Wheaton-Park Dist Tax Rev      | 485,335                 | 485,335             | 480,710              | 480,710               | 480,710               | 508,115               | 27,405            | 6%         |                                                                                                                                         |
| Winfield-Park Dist Tax Rev     | 64,275                  | 64,275              | 65,255               | 65,255                | 65,255                | 70,280                | 5,025             | 8%         |                                                                                                                                         |
| Total Member Assessment        | 3,276,740               | 3,276,740           | 3,286,805            | 3,286,805             | 3,286,805             | 3,499,410             | 212,605           | 6%         | 1.94% EAV increase and lower split to capital fund for fewer capital projects than last year                                            |
| Total Program Revenue          | 825,245                 | 621,830             | 988,645              | 512,985               | 833,635               | 1,153,935             | 165,290           | 17%        | Changed to new comprehensive flat rate per day fee which increased revenue                                                              |
| Scholarship offset             | (27,500)                | (11,985)            | (27,500)             | (3,135)               | (27,500)              | (35,000)              | (7,500)           | 27%        | Starting endowment for scholarships                                                                                                     |
| Total Inclusion Revenue        | 151,290                 | 98,775              | 173,415              | 113,180               | 284,730               | 333,115               | 159,700           | 92%        | Budgeted return to pre-Covid levels;<br>Increases in minimum wage/salary scale                                                          |
| Total Foundation Donation      | 362,855                 | 312,945             | 390,225              | 208,110               | 364,865               | 357,110               | (33,115)          | -8%        | Fewer grants needed for furniture                                                                                                       |
| Total Investment Income        | 2,080                   | 1,275               | 1,000                | 34,850                | 63,275                | 65,000                | 64,000            | 6400%      | Higher interest rates and investment options                                                                                            |
| Total Other Revenue            | 2,800                   | 2,615               | 2,300                | 4,660                 | 4,660                 | 2,920                 | 620               | 27%        |                                                                                                                                         |
|                                |                         |                     |                      |                       |                       |                       |                   |            |                                                                                                                                         |
| <b>Total Revenue</b>           | <b>\$ 4,593,510</b>     | <b>\$ 4,302,195</b> | <b>\$ 4,814,890</b>  | <b>\$ 4,157,455</b>   | <b>\$ 4,810,470</b>   | <b>\$ 5,376,490</b>   | <b>\$ 561,600</b> | <b>12%</b> |                                                                                                                                         |



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION  
OPERATING FUND  
Budget for the Fiscal Year May 1, 2023 - April 30, 2024**

|                                | PRIOR YEAR<br>2021-2022 |              | CURRENT<br>2022-2023 |                       |                       | PROPOSED<br>2023-2024 |                |       | Comments on Variances<br>between Current Budget<br>and Proposed Budget<br><small>* See budget narrative for further explanation</small> |
|--------------------------------|-------------------------|--------------|----------------------|-----------------------|-----------------------|-----------------------|----------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------|
|                                | Budget                  | Actual       | Budget               | Actual<br>as of 12/31 | Projected<br>Year End | Budget                | +/-<br>dollars | +/- % |                                                                                                                                         |
| EXPENSE:                       |                         |              |                      |                       |                       |                       |                |       |                                                                                                                                         |
| Personnel:                     |                         |              |                      |                       |                       |                       |                |       |                                                                                                                                         |
| Total Full-Time Salaries       | \$ 2,044,030            | \$ 1,853,950 | \$ 2,133,375         | \$ 1,306,530          | \$ 2,007,785          | \$ 2,231,560          | \$ 98,185      | 5%    | Cola 3% and merit 2%                                                                                                                    |
| Total Part-Time Salaries       | 173,730                 | 109,535      | 163,420              | 87,155                | 117,345               | 169,495               | 6,075          | 4%    |                                                                                                                                         |
| Total Seasonal Salaries        | 437,030                 | 336,660      | 565,525              | 290,250               | 425,155               | 621,985               | 56,460         | 10%   | Program expansion and increase in staff costs.                                                                                          |
| Total Inclusion Salaries       | 372,670                 | 317,430      | 406,340              | 275,460               | 521,325               | 583,785               | 177,445        | 44%   | Budgeted return to pre-Covid levels;<br>Increases in minimum wage/salary scale                                                          |
| Total Salaries                 | 3,027,460               | 2,617,575    | 3,268,660            | 1,959,395             | 3,071,610             | 3,606,825             | 338,165        | 10%   |                                                                                                                                         |
| Total Payroll Taxes            | 189,965                 | 169,490      | 204,870              | 125,765               | 191,950               | 208,970               | 4,100          | 2%    | Increased enrollment, lower employee paid                                                                                               |
| Total Benefits Insurance       | 323,155                 | 261,145      | 388,575              | 215,215               | 369,545               | 471,470               | 82,895         | 21%   | and higher opt-out incentive                                                                                                            |
| Total Pension                  | 236,645                 | 205,910      | 243,910              | 152,780               | 213,470               | 216,090               | (27,820)       | -11%  | Decrease in IMRF rate (10.04% vs 8.28%)                                                                                                 |
| Total Professional Development | 39,695                  | 19,850       | 38,380               | 18,775                | 30,395                | 38,805                | 425            | 1%    |                                                                                                                                         |
| Total Staff Training           | 21,055                  | 4,495        | 19,610               | 2,475                 | 9,200                 | 16,245                | (3,365)        | -17%  |                                                                                                                                         |
| Total Other Benefits           | 16,925                  | 14,050       | 14,940               | 8,120                 | 14,180                | 19,130                | 4,190          | 28%   |                                                                                                                                         |
| Total Employee Vehicle/Mileage | 14,500                  | 2,880        | 15,300               | 5,475                 | 11,700                | 12,150                | (3,150)        | -21%  |                                                                                                                                         |
| Total Benefits                 | 841,940                 | 677,820      | 925,585              | 528,605               | 840,440               | 982,860               | 57,275         | 6%    |                                                                                                                                         |
|                                |                         |              |                      |                       |                       |                       |                |       |                                                                                                                                         |
| Total Personnel                | 3,869,400               | 3,295,395    | 4,194,245            | 2,488,000             | 3,912,050             | 4,589,685             | 395,440        | 9%    |                                                                                                                                         |



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION**  
**OPERATING FUND**  
**Budget for the Fiscal Year May 1, 2023 - April 30, 2024**

|                              | PRIOR YEAR<br>2021-2022 |         | CURRENT<br>2022-2023 |                       |                       | PROPOSED<br>2023-2024 |                |       | Comments on Variances<br>between Current Budget<br>and Proposed Budget<br><small>* See budget narrative for further explanation</small> |
|------------------------------|-------------------------|---------|----------------------|-----------------------|-----------------------|-----------------------|----------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------|
|                              | Budget                  | Actual  | Budget               | Actual<br>as of 12/31 | Projected<br>Year End | Budget                | +/-<br>dollars | +/- % |                                                                                                                                         |
| Contractual Services:        |                         |         |                      |                       |                       |                       |                |       |                                                                                                                                         |
| Total Building Maintenance   | 37,600                  | 30,520  | 40,400               | 20,215                | 31,710                | 39,750                | (650)          | -2%   |                                                                                                                                         |
| Total Vehicle Maintenance    | 24,000                  | 27,105  | 24,000               | 15,735                | 24,000                | 27,000                | 3,000          | 13%   |                                                                                                                                         |
| Total Professional Fees      | 153,130                 | 88,970  | 188,750              | 83,610                | 140,025               | 137,210               | (51,540)       | -27%  | Last year was implementation of MS365                                                                                                   |
| Total Association Insurance  | 58,470                  | 61,630  | 69,080               | 40,035                | 81,095                | 56,200                | (12,880)       | -19%  | PDRMA rate decrease                                                                                                                     |
| Total Pre-employment         | 9,435                   | 5,980   | 6,845                | 3,430                 | 6,845                 | 10,230                | 3,385          | 49%   |                                                                                                                                         |
| Total Utilities & Telephone  | 52,680                  | 51,470  | 55,935               | 31,940                | 51,930                | 60,480                | 4,545          | 8%    |                                                                                                                                         |
| Total Promotional Expenses   | 33,975                  | 28,950  | 36,555               | 14,970                | 30,235                | 71,590                | 35,035         | 96%   | Increased advertising for awareness per strategic plan                                                                                  |
| Total Contractual Services   | 369,290                 | 294,625 | 421,565              | 209,935               | 365,840               | 402,460               | (19,105)       | -5%   |                                                                                                                                         |
| Materials and Supplies:      |                         |         |                      |                       |                       |                       |                |       |                                                                                                                                         |
| Total Office Supplies        | 51,410                  | 53,590  | 36,535               | 23,005                | 52,215                | 80,635                | 44,100         | 121%  | Desk and chair replacement in 23-24                                                                                                     |
| Total Brochure               | 12,280                  | 115     | 12,610               | 100                   | 2,000                 | 6,370                 | (6,240)        | -49%  | Took out the cost of printing brochures                                                                                                 |
| Total Program Expense        | 317,515                 | 161,645 | 335,025              | 139,010               | 256,995               | 333,295               | (1,730)        | -1%   |                                                                                                                                         |
| Total Other Program Expense  | 51,805                  | 54,910  | 68,510               | 29,440                | 61,325                | 76,420                | 7,910          | 12%   | More mileage with addition of winfield site.<br>Additional PT staff costs and promo expenses                                            |
| Total Materials and Supplies | 433,010                 | 270,260 | 452,680              | 191,555               | 372,535               | 496,720               | 44,040         | 10%   |                                                                                                                                         |



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION  
OPERATING FUND  
Budget for the Fiscal Year May 1, 2023 - April 30, 2024**

|                                    | PRIOR YEAR<br>2021-2022 |                     | CURRENT<br>2022-2023 |                       |                       | PROPOSED<br>2023-2024 |                   |             | Comments on Variances<br>between Current Budget<br>and Proposed Budget<br><small>* See budget narrative for further explanation</small> |
|------------------------------------|-------------------------|---------------------|----------------------|-----------------------|-----------------------|-----------------------|-------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------|
|                                    | Budget                  | Actual              | Budget               | Actual<br>as of 12/31 | Projected<br>Year End | Budget                | +/-<br>dollars    | +/- %       |                                                                                                                                         |
| Capital Outlay:                    |                         |                     |                      |                       |                       |                       |                   |             |                                                                                                                                         |
| Total Furniture & Equipment        | 10,220                  | 9,980               | 45,410               | 12,480                | 34,705                | 8,350                 | (37,060)          | -82%        | Current included new RnR site                                                                                                           |
| Total Computers                    | 7,500                   | 7,195               | 5,500                | 3,110                 | 5,600                 | 67,200                | 61,700            | 1122%       | Includes money for new finance software                                                                                                 |
| Total Capital Expenditures         | 17,720                  | 17,175              | 50,910               | 15,590                | 40,305                | 75,550                | 24,640            | 48%         |                                                                                                                                         |
| <b>Total Expense</b>               | <b>\$ 4,689,420</b>     | <b>\$ 3,877,455</b> | <b>\$ 5,119,400</b>  | <b>\$ 2,905,080</b>   | <b>\$ 4,690,730</b>   | <b>\$ 5,564,415</b>   | <b>\$ 445,015</b> | <b>9%</b>   | Intentional spenddown of surplus reserves                                                                                               |
| <b>Excess Revenue over Expense</b> | <b>\$ (95,910)</b>      | <b>\$ 424,740</b>   | <b>\$ (304,510)</b>  | <b>\$ 1,252,375</b>   | <b>\$ 119,740</b>     | <b>\$ (187,925)</b>   | <b>\$ 116,585</b> | <b>-38%</b> | Intentional spenddown of surplus reserves                                                                                               |

| Operating Fund Balance Summary: |              |
|---------------------------------|--------------|
| Audited Balance @ 04/30/22      | \$ 2,756,710 |
| Projected Balance @ 04/30/23    | \$ 2,876,450 |
| Proposed Balance @ 04/30/24     | \$ 2,688,525 |
| 25% of operating expenses:      | \$ 1,391,105 |
| Over/(under) retention limit    | \$ 1,297,420 |

WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION  
CAPITAL FUND  
Budget for the Fiscal Year May 1, 2023 - April 30, 2024

|                                | PRIOR YEAR<br>2021-2022 |            | CURRENT<br>2022-2023 |                       |                       | PROPOSED<br>2023-2024 |              |       | Comments on Variances<br>between Current Budget<br>and Proposed Budget |
|--------------------------------|-------------------------|------------|----------------------|-----------------------|-----------------------|-----------------------|--------------|-------|------------------------------------------------------------------------|
|                                | Budget                  | Actual     | Budget               | Actual<br>as of 12/31 | Projected<br>Year End | Budget                | +/- dollars  | +/- % |                                                                        |
| REVENUE:                       |                         |            |                      |                       |                       |                       |              |       |                                                                        |
| Bloomington-Park Dist Tax Cap  | \$ 5,750                | \$ 5,750   | \$ 12,665            | \$ 12,665             | \$ 12,665             | \$ 4,005              | \$ (8,660)   | -68%  |                                                                        |
| Carol Stream-Park Dist Tax Cap | 8,515                   | 8,515      | 18,545               | 18,545                | 18,545                | 5,780                 | (12,765)     | -69%  |                                                                        |
| Glen Ellyn-Park Dist Tax Cap   | 10,015                  | 10,015     | 21,990               | 21,990                | 21,990                | 6,815                 | (15,175)     | -69%  |                                                                        |
| Naperville-Park Dist Tax Cap   | 43,245                  | 43,245     | 96,730               | 96,730                | 96,730                | 30,050                | (66,680)     | -69%  |                                                                        |
| Roselle-Park Dist Tax Cap      | 3,015                   | 3,015      | 6,645                | 6,645                 | 6,645                 | 2,080                 | (4,565)      | -69%  |                                                                        |
| Warrenville-Park Dist Tax Cap  | 3,130                   | 3,130      | 7,240                | 7,240                 | 7,240                 | 2,310                 | (4,930)      | -68%  |                                                                        |
| West Chicago-Park Dist Tax Cap | 5,195                   | 5,195      | 11,560               | 11,560                | 11,560                | 3,680                 | (7,880)      | -68%  |                                                                        |
| Wheaton-Park Dist Tax Cap      | 14,035                  | 14,035     | 30,755               | 30,755                | 30,755                | 9,520                 | (21,235)     | -69%  |                                                                        |
| Winfield-Park Dist Tax Cap     | 1,860                   | 1,860      | 4,175                | 4,175                 | 4,175                 | 1,315                 | (2,860)      | -69%  |                                                                        |
| Total Member Assessment        | 94,760                  | 94,760     | 210,305              | 210,305               | 210,305               | 65,555                | (144,750)    | -69%  | Prior year had several capital projects                                |
| Total Foundation Donation      | 148,290                 | 5,105      | 174,345              | 62,670                | 143,185               | -                     | (174,345)    | -100% | Large state capital projects in prior year                             |
| Total Investment Income        | 240                     | 180        | 150                  | 1,100                 | 11,045                | 15,000                | 14,850       | 9900% | Higher interest rates and investment options                           |
| Total Revenue                  | \$ 243,290              | \$ 100,045 | \$ 384,800           | \$ 274,075            | \$ 364,535            | \$ 80,555             | \$ (304,245) | -79%  |                                                                        |





**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION**  
**CAPITAL FUND**  
**Budget for the Fiscal Year May 1, 2023 - April 30, 2024**

|                                    | PRIOR YEAR<br>2021-2022 |                   | CURRENT<br>2022-2023 |                       |                       | PROPOSED<br>2023-2024 |                     |             | Comments on Variances<br>between Current Budget<br>and Proposed Budget      |
|------------------------------------|-------------------------|-------------------|----------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------|-----------------------------------------------------------------------------|
|                                    | Budget                  | Actual            | Budget               | Actual<br>as of 12/31 | Projected<br>Year End | Budget                | +/- dollars         | +/- %       |                                                                             |
| EXPENSE:                           |                         |                   |                      |                       |                       |                       |                     |             |                                                                             |
| Total Professional Fees            | \$ -                    | \$ 16,315         | \$ 5,400             | \$ 1,292              | \$ 6,450              | \$ 6,500              | \$ 1,100            | 20%         | ADA Transition Plan                                                         |
| Total Contractual Services         | -                       | 16,315            | 5,400                | 1,290                 | 6,450                 | 6,500                 | 1,100               | 20%         |                                                                             |
| Capital Payment Glen Ellyn         | -                       | -                 | -                    | -                     | -                     | -                     | -                   |             |                                                                             |
| Usage Payment Glen Ellyn           | 20,000                  | 20,000            | 20,000               | 20,000                | 20,000                | 20,000                | -                   | 0%          |                                                                             |
| Total Mortgage/Lease Agreements    | 20,000                  | 20,000            | 20,000               | 20,000                | 20,000                | 20,000                | -                   | 0%          |                                                                             |
| Capital Outlay:                    |                         |                   |                      |                       |                       |                       |                     |             |                                                                             |
| Total Building Capital             | 148,290                 | 5,105             | 359,400              | 45,065                | 389,890               | 28,055                | (331,345)           | -92%        | Remodeling costs for Restrooms, Painting,<br>Flooring all included in 22-23 |
| Total Vehicle                      | 75,000                  | 65,350            | -                    | -                     | (65,000)              | -                     | -                   |             |                                                                             |
| Total Capital Expenditures         | 223,290                 | 70,455            | 359,400              | 45,065                | 324,890               | 28,055                | (331,345)           | -92%        |                                                                             |
| <b>Total Expense</b>               | <b>\$ 243,290</b>       | <b>\$ 106,770</b> | <b>\$ 384,800</b>    | <b>\$ 66,355</b>      | <b>\$ 351,340</b>     | <b>\$ 54,555</b>      | <b>\$ (330,245)</b> | <b>-86%</b> |                                                                             |
| <b>Excess Revenue over Expense</b> | <b>\$ -</b>             | <b>\$ (6,725)</b> | <b>\$ -</b>          | <b>\$ 207,720</b>     | <b>\$ 13,195</b>      | <b>\$ 26,000</b>      | <b>\$ 26,000</b>    |             | To bring to required retention limit                                        |

| Capital Fund Balance Summary: |            |
|-------------------------------|------------|
| Audited Balance @ 04/30/22    | \$ 503,050 |
| Projected Balance @ 04/30/23  | \$ 516,245 |
| Proposed Balance @ 04/30/24   | \$ 542,245 |
| Recommended Reserve           | \$ 545,515 |
| Over/(under) retention limit  | \$ (3,270) |