

**Western DuPage  
Special Recreation Association**

**Budget for Fiscal Year 2021-2022**



Approved by the Board of Directors

April 8, 2021

**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION**

**BUDGET SUMMARY**

**FISCAL YEAR MAY 1, 2021 – APRIL 30, 2022**

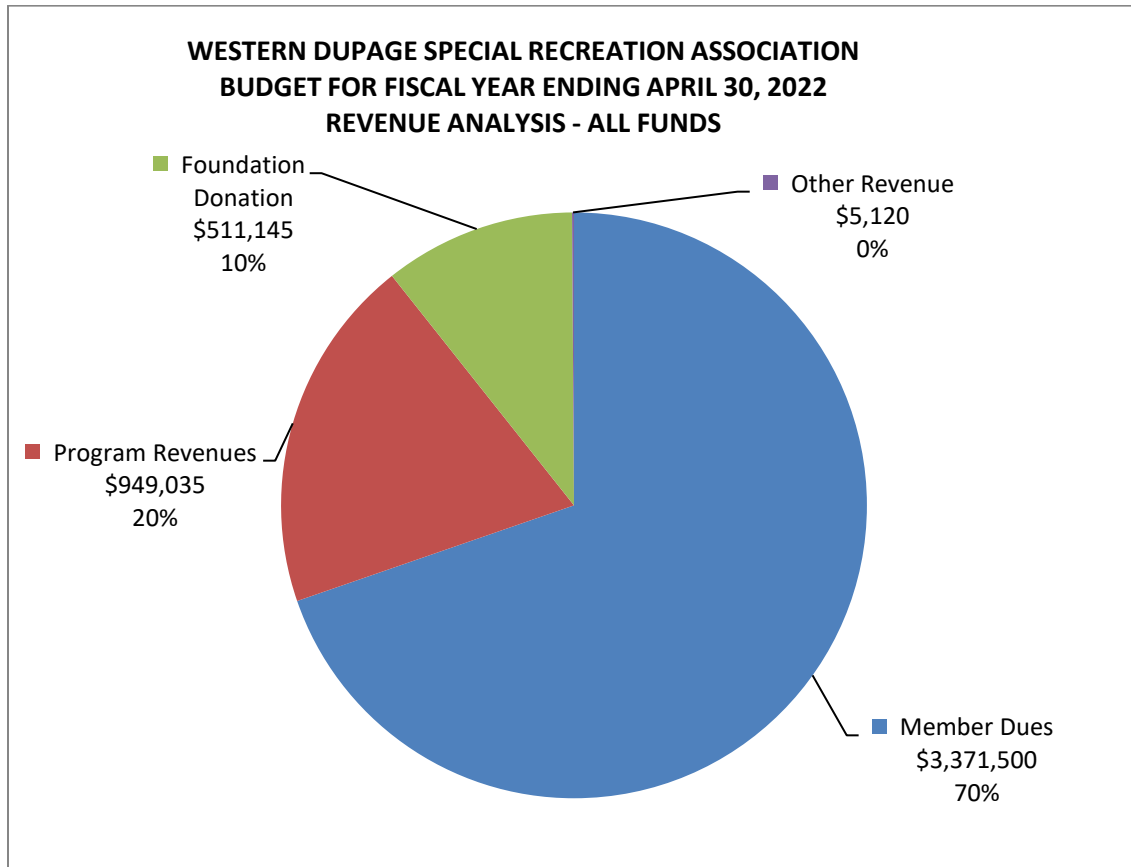
For all funds the budget revenue is \$4,836,800 and the budget expense is \$4,932,310 resulting in a budget deficit of \$95,510. This is a planned spend down of surplus reserves to further the mission of the agency.

**REVENUE:**

Member dues are calculated at \$0.02 of each districts equalized assessed property value as determined by the county. Dues make up 71% of agency revenue.

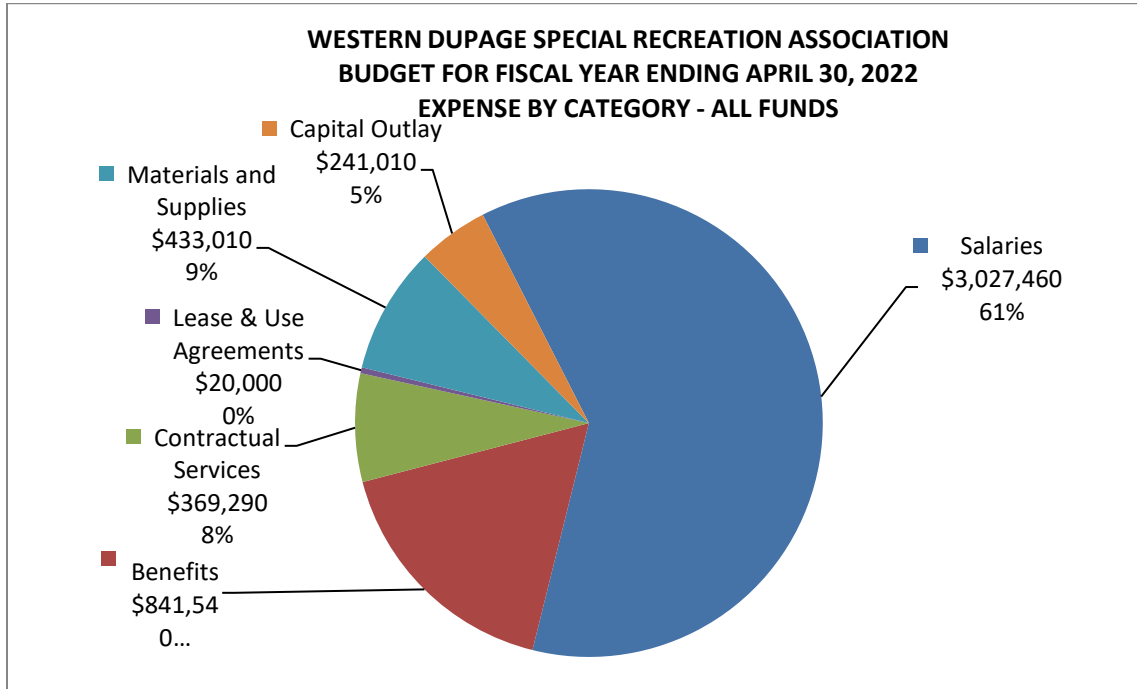
Programs are priced to be affordable to community members and we do offer scholarships to those in need. Program revenue makes up 21% of agency revenue.

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 8% of agency revenue.

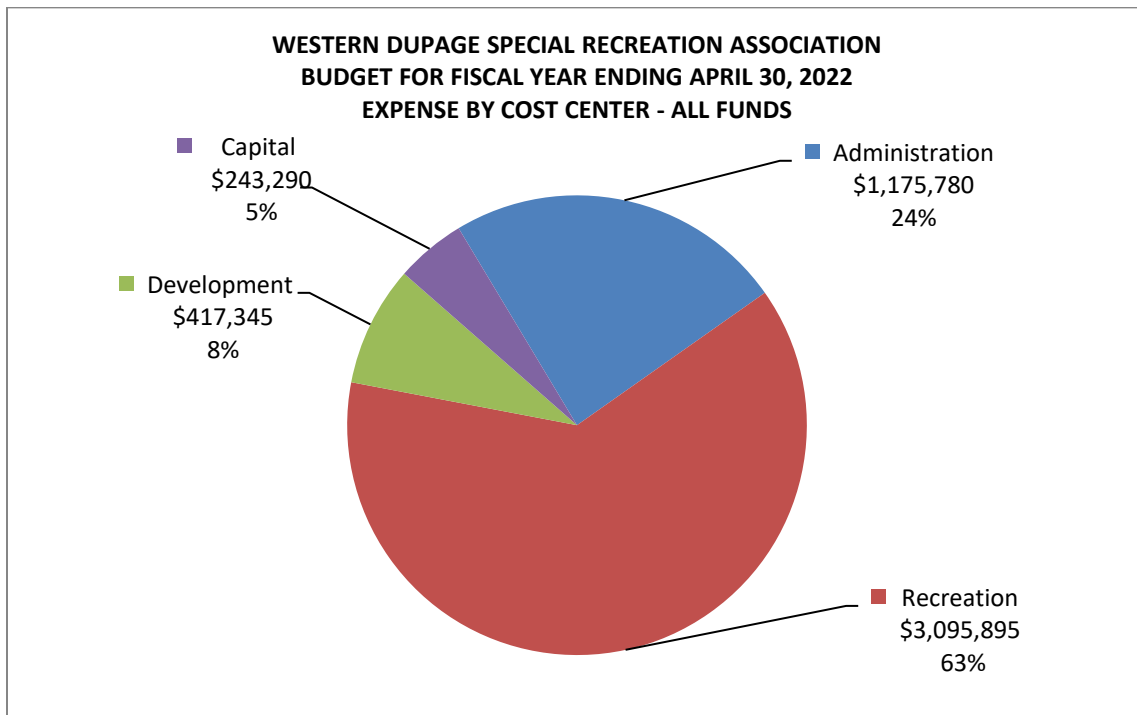


**EXPENSE:**

Salaries and benefits combined make up 78% 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, 2021 - April 30, 2022**

**FINAL**

	PRIOR YEAR		CURRENT			PROPOSED			Comments on Variances between Current Budget and Proposed Budget <small>* See budget narrative for further explanation</small>
	2019-2020		2020-2021			2021-2022			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
REVENUE:									
Bloomingtondale-Park Dist Tax Rev	\$ 192,560	\$ 192,560	\$ 200,765	\$ 200,765	\$ 200,765	\$ 198,825	\$ (1,940)	-1%	
Carol Stream-Park Dist Tax Rev	272,785	272,785	282,490	282,490	282,490	294,455	11,965	4%	
Glen Ellyn-Park Dist Tax Rev	327,500	327,500	339,145	339,145	339,145	346,305	7,160	2%	
Naperville-Park Dist Tax Rev	1,413,355	1,413,355	1,452,880	1,452,880	1,452,880	1,495,385	42,505	3%	
Roselle-Park Dist Tax Rev	97,055	97,055	102,560	102,560	102,560	104,275	1,715	2%	
Warrenville-Park Dist Tax Rev	96,365	96,365	103,250	103,250	103,250	108,265	5,015	5%	
West Chicago-Park Dist Tax Rev	167,870	167,870	172,835	172,835	172,835	179,620	6,785	4%	
Wheaton-Park Dist Tax Rev	457,790	457,790	475,200	475,200	475,200	485,335	10,135	2%	
Winfield-Park Dist Tax Rev	58,630	58,630	61,195	61,195	61,195	64,275	3,080	5%	
Total Member Assessment	3,083,910	3,083,910	3,190,320	3,190,320	3,190,320	3,276,740	86,420	3%	EAVs increase
Total Program Revenue	912,315	842,980	998,685	181,280	322,555	825,245	(173,440)	-17%	Reduced programming due to COVID restrictions*
Scholarship offset	(27,500)	(17,005)	(27,500)	-	-	(27,500)	-	0%	
Total Inclusion Revenue	248,670	205,475	200,095	16,290	41,250	151,290	(48,805)	-24%	Reduced programming due to COVID restrictions*
Total Foundation Donation	365,875	354,740	375,900	210,530	366,075	362,855	(13,045)	-3%	Decreased in-kind donations due to reduced programming
Total Investment Income	40,000	48,610	50,000	1,745	2,080	2,080	(47,920)	-96%	Interest rate decrease; in line with actual
Total Other Revenue	3,850	3,195	3,200	1,500	2,800	2,800	(400)	-13%	Less spending means less Pcard rebate
<b>Total Revenue</b>	<b>\$ 4,627,120</b>	<b>\$ 4,521,905</b>	<b>\$ 4,790,700</b>	<b>\$ 3,601,665</b>	<b>\$ 3,925,080</b>	<b>\$ 4,593,510</b>	<b>\$(197,190)</b>	<b>-4%</b>	

**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION**  
**OPERATING FUND**  
**Budget for the Fiscal Year May 1, 2021 - April 30, 2022**

	PRIOR YEAR		CURRENT			PROPOSED				Comments on Variances between Current Budget and Proposed Budget <small>* See budget narrative for further explanation</small>
	2019-2020		2020-2021			2021-2022				
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/-	%	
EXPENSE:										
Personnel:										
Total Full-Time Salaries	\$ 1,905,740	\$ 1,883,520	\$ 1,976,190	\$ 1,214,900	\$ 1,870,495	\$ 2,044,030	\$ 67,840		3%	2.5% raise plus 4 extra work days in year
Total Part-Time Salaries	198,905	131,730	200,050	58,900	89,475	173,730	(26,320)		-13%	Replacing Grant Manager position with contracted services
Total Seasonal Salaries	530,600	504,925	538,840	73,200	124,830	437,030	(101,810)		-19%	Reduced programming due to COVID restrictions*
Total Inclusion Salaries	412,020	420,485	418,685	155,035	247,210	372,670	(46,015)		-11%	Reduced programming due to COVID restrictions*
Total Salaries	3,047,265	2,940,660	3,133,765	1,502,035	2,332,010	3,027,460	(106,305)		-3%	
Total Payroll Taxes	186,970	183,450	192,770	91,995	139,610	189,965	(2,805)		-1%	
Total Benefits Insurance	368,015	298,370	355,875	180,535	294,680	323,155	(32,720)		-9%	Changed carriers; lower rates
Total Pension	211,170	196,935	229,630	129,975	193,045	236,645	7,015		3%	Consistent with rate and salary changes
Total Professional Development	36,915	24,445	39,440	11,765	17,390	39,295	(145)		0%	
Total Staff Training	20,215	16,345	20,555	310	13,985	21,055	500		2%	
Total Other Benefits	12,420	10,880	13,615	4,325	7,545	16,925	3,310		24%	Executive retirement
Total Employee Vehicle/Mileage	13,920	14,435	14,500	1,085	1,600	14,500	0		0%	
Total Benefits	849,625	744,860	866,385	419,990	667,855	841,540	(24,845)		-3%	
Total Personnel	3,896,890	3,685,520	4,000,150	1,922,025	2,999,865	3,869,000	(131,150)		-3%	

**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION  
OPERATING FUND  
Budget for the Fiscal Year May 1, 2021 - April 30, 2022**

	PRIOR YEAR		CURRENT			PROPOSED				Comments on Variances between Current Budget and Proposed Budget <small>* See budget narrative for further explanation</small>
	2019-2020		2020-2021			2021-2022				
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/-	%	
Contractual Services:										
Total Building Maintenance	38,430	36,995	36,000	12,715	39,720	37,600	1,600		4%	
Total Vehicle Maintenance	24,500	25,750	24,500	4,405	10,000	24,000	(500)		-2%	
Total Professional Fees	106,725	97,060	123,005	68,865	99,565	153,130	30,125		24%	Includes approved goals for salary band study and needs assessment
Total Association Insurance	69,525	61,205	71,905	34,870	65,335	58,470	(13,435)		-19%	PDRMA rate decrease
Total Pre-employment	5,315	3,990	6,435	2,925	34,175	9,435	3,000		47%	All driver drug testing
Total Utilities & Telephone	53,105	50,410	54,680	28,515	49,425	52,680	(2,000)		-4%	
Total Promotional Expenses	49,950	19,045	33,825	10,260	18,675	33,975	150		0%	
Total Contractual Services	347,550	294,455	350,350	162,555	316,895	369,290	18,940		5%	
Materials and Supplies:										
Total Office Supplies	45,980	33,610	38,210	10,265	33,145	51,410	13,200		35%	Includes patio furniture
Total Brochure	22,085	26,030	28,010	775	875	12,280	(15,730)		-56%	Reduced printed copies with virtual brochures
Total Program Expense	336,235	295,175	378,985	20,060	38,870	317,515	(61,470)		-16%	Reduced programming due to COVID restrictions*
Total Other Program Expense	74,240	61,440	88,810	27,520	33,775	51,805	(37,005)		-42%	Reduced programming due to COVID restrictions*
Total Materials and Supplies	478,540	416,255	534,015	58,620	106,665	433,010	(101,005)		-19%	

**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION  
OPERATING FUND  
Budget for the Fiscal Year May 1, 2021 - April 30, 2022**

	PRIOR YEAR		CURRENT			PROPOSED			Comments on Variances between Current Budget and Proposed Budget <small>* See budget narrative for further explanation</small>
	2019-2020		2020-2021			2021-2022			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
Capital Outlay:									
Total Furniture & Equipment	10,220	10,340	10,220	6,250	10,220	10,220	0	0%	
Total Computers	-	-	-	-	7,500	7,500	7,500	100%	Server upgrades
Total Capital Expenditures	10,220	10,340	10,220	6,250	17,720	17,720	7,500	73%	
<b>Total Expense</b>	<b>\$ 4,733,200</b>	<b>\$ 4,406,570</b>	<b>\$ 4,894,735</b>	<b>\$ 2,149,450</b>	<b>\$ 3,441,145</b>	<b>\$ 4,689,020</b>	<b>\$(205,715)</b>	<b>-4%</b>	
<b>Excess Revenue over Expense</b>	<b>\$ (106,080)</b>	<b>\$ 115,335</b>	<b>\$ (104,035)</b>	<b>\$ 1,452,215</b>	<b>\$ 483,935</b>	<b>\$ (95,510)</b>	<b>\$ 8,525</b>	<b>-8%</b>	

<b>Operating Fund Balance Summary:</b>	
Audited Balance @ 04/30/20	\$ 2,095,530
Projected Balance @ 04/30/21	\$ 2,391,110
Proposed Balance @ 04/30/22	\$ 2,295,600
25% of operating expenses:	\$ 1,172,255
Over/(under) retention limit	\$ 1,123,345

**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION**  
**CAPITAL FUND**  
**Budget for the Fiscal Year May 1, 2021 - April 30, 2022**

FINAL

	PRIOR YEAR		CURRENT			PROPOSED			Comments on Variances between Current Budget and Proposed Budget
	2019-2020		2020-2021			2021-2022			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
REVENUE:									
Bloomingtondale-Park Dist Tax Cap	\$ 3,170	\$ 3,170	\$ 5,395	\$ 5,395	\$ 5,395	\$ 5,750	\$ 355	7%	
Carol Stream-Park Dist Tax Cap	4,485	4,485	7,595	7,595	7,595	8,515	920	12%	
Glen Ellyn-Park Dist Tax Cap	5,390	5,390	9,115	9,115	9,115	10,015	900	10%	
Naperville-Park Dist Tax Cap	23,250	23,250	39,050	39,050	39,050	43,245	4,195	11%	
Roselle-Park Dist Tax Cap	1,595	1,595	2,755	2,755	2,755	3,015	260	9%	
Warrenville-Park Dist Tax Cap	1,585	1,585	2,775	2,775	2,775	3,130	355	13%	
West Chicago-Park Dist Tax Cap	2,760	2,760	4,645	4,645	4,645	5,195	550	12%	
Wheaton-Park Dist Tax Cap	7,530	7,530	12,775	12,775	12,775	14,035	1,260	10%	
Winfield-Park Dist Tax Cap	965	965	1,645	1,645	1,645	1,860	215	13%	
Total Member Assessment	50,730	50,730	85,750	85,750	85,750	94,760	9,010	11%	Increased EAV/Member dues/Allocation
Total Foundation Donation	-	-	148,290	-	-	148,290	-	0%	
Total Investment Income	7,000	6,155	7,250	215	240	240	(7,010)	-97%	Lower interest rate; in line with actual
<b>Total Revenue</b>	<b>\$ 57,730</b>	<b>\$ 56,885</b>	<b>\$ 241,290</b>	<b>\$ 85,965</b>	<b>\$ 85,990</b>	<b>\$ 243,290</b>	<b>\$ 2,000</b>	<b>1%</b>	



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION  
CAPITAL FUND  
Budget for the Fiscal Year May 1, 2021 - April 30, 2022**

FINAL

	PRIOR YEAR		CURRENT			PROPOSED			Comments on Variances between Current Budget and Proposed Budget
	2019-2020		2020-2021			2021-2022			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
EXPENSE:									
Total Professional Fees	\$ 375	\$ 5,760	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Total Contractual Services	375	5,760	-	-	-	-	-	0%	
Capital Payment Glen Ellyn Usage Payment Glen Ellyn	- 20,000	- 20,000	- 20,000	- 20,000	- 20,000	- 20,000	- -	0% 0%	
Total Mortgage/Lease Agreements	20,000	20,000	20,000	20,000	20,000	20,000	-	0%	
Capital Outlay:									
Total Building Capital	29,755	13,905	166,290	2,750	9,440	148,290	(18,000)	-11%	Prior year included parking lot repaving
Total Vehicle	55,000	50,655	55,000	-	55,000	75,000	20,000	36%	Purchasing wheelchair accessible bus
Total Capital Expenditures	84,755	64,560	221,290	2,750	64,440	223,290	2,000	1%	
<b>Total Expense</b>	<b>\$ 105,130</b>	<b>\$ 90,320</b>	<b>\$ 241,290</b>	<b>\$ 22,750</b>	<b>\$ 84,440</b>	<b>\$ 243,290</b>	<b>\$ 2,000</b>	<b>1%</b>	
<b>Excess Revenue over Expense</b>	<b>\$ (47,400)</b>	<b>\$ (33,435)</b>	<b>\$ -</b>	<b>\$ 63,215</b>	<b>\$ 1,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

Capital Fund Balance Summary:	
Audited Balance @ 04/30/20	\$ 322,675
Projected Balance @ 04/30/21	\$ 512,580
Proposed Balance @ 04/30/22	\$ 512,580
Recommended Reserve	\$ 512,580
Over/(under) retention limit	\$ -