

Western DuPage Special Recreation Association

Budget for Fiscal Year 2019-2020



Approved by the Board of Directors April
11, 2019

WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION

BUDGET SUMMARY

FISCAL YEAR MAY 1, 2019 – APRIL 30, 2020

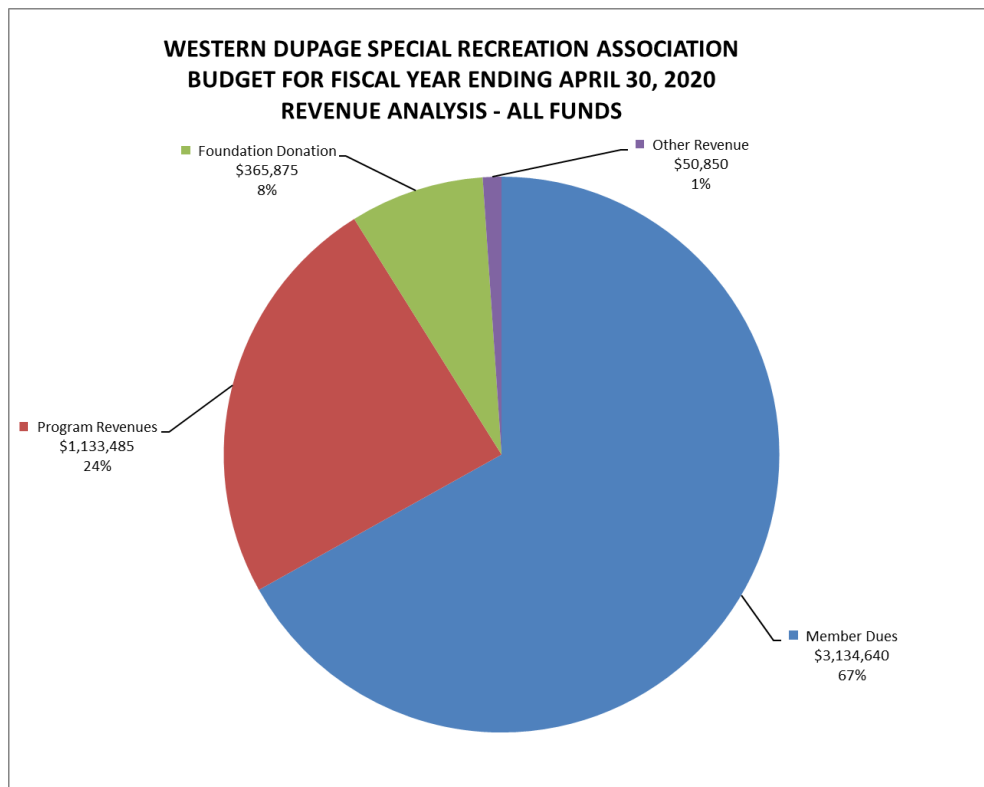
For all funds the budget revenue is \$4,684,850 and the budget expense is \$4,838,330 resulting in a budget deficit of \$153,480. This is a planned spend down of surplus reserves to further the mission of the agency.

REVENUE:

Member dues are calculated at \$0.02 of each districts equalized assessed property value as determined by the county. Dues make up 67% of agency revenue.

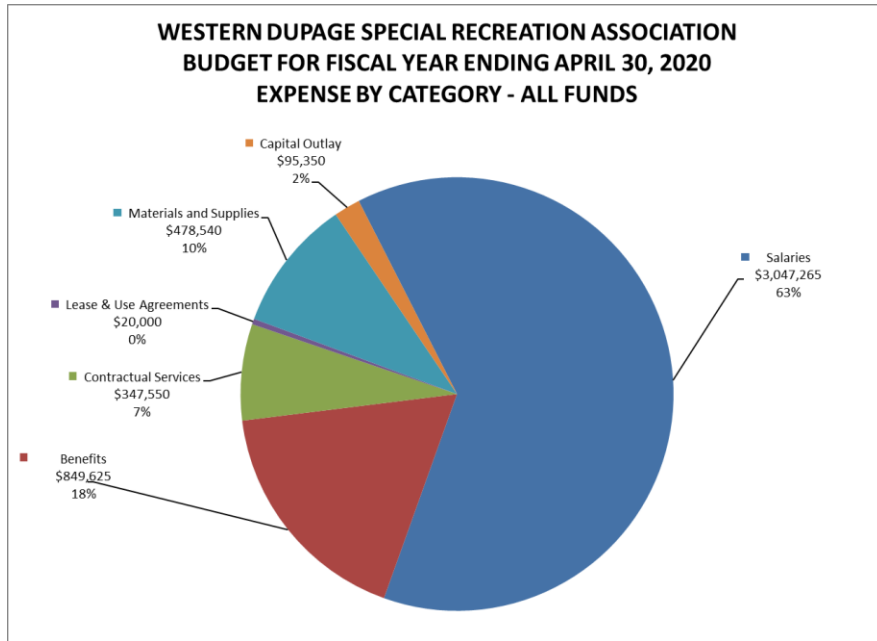
Programs are priced to be affordable to community members and we do offer scholarships to those in need. Program revenue makes up 24% of agency revenue.

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.

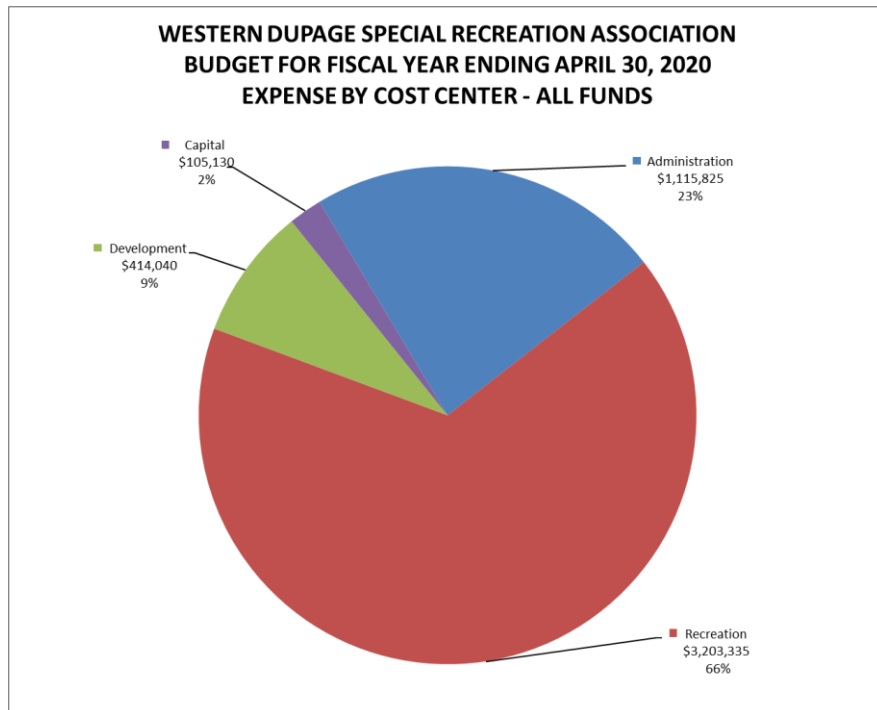


EXPENSE:

Salaries and benefits combined make up 81% 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, 2019 - April 30, 2020**

FINAL

	PRIOR YEAR		CURRENT			PROPOSED				Comments on Variances between Current Budget and Proposed Budget <small>* See budget narrative for further explanation</small>
	2017-2018		2018-2019			2019-2020				
	Budget	Actual	Amended Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/-	%	
REVENUE:										
Bloomington-Park Dist Tax Rev	\$ 168,225	\$ 168,225	\$ 183,765	\$ 183,765	\$ 183,765	\$ 192,560	\$ 8,795		5%	
Carol Stream-Park Dist Tax Rev	241,075	241,075	261,665	261,665	261,665	272,785	11,120		4%	
Glen Ellyn-Park Dist Tax Rev	293,390	293,390	316,545	316,545	316,545	327,500	10,955		3%	
Naperville-Park Dist Tax Rev	1,269,865	1,269,865	1,372,725	1,372,725	1,372,725	1,413,355	40,630		3%	
Roselle-Park Dist Tax Rev	83,705	83,705	92,545	92,545	92,545	97,055	4,510		5%	
Warrenville-Park Dist Tax Rev	76,250	76,250	86,295	86,295	86,295	96,365	10,070		12%	
West Chicago-Park Dist Tax Rev	147,880	147,880	161,410	161,410	161,410	167,870	6,460		4%	
Wheaton-Park Dist Tax Rev	407,185	407,185	441,165	441,165	441,165	457,790	16,625		4%	
Winfield-Park Dist Tax Rev	50,370	50,370	55,350	55,350	55,350	58,630	3,280		6%	
Total Member Assessment	2,737,945	2,737,945	2,971,465	2,971,465	2,971,465	3,083,910	112,445		4%	EAVs increase
Total Program Revenue	917,420	833,390	925,695	645,775	939,615	912,315	(13,380)		-1%	
Scholarship offset	(27,500)	(22,200)	(27,500)	(7,270)	(22,500)	(27,500)	-		0%	
Total Inclusion Revenue	252,730	213,040	203,660	110,295	216,205	248,670	45,010		22%	PD reimburse inclusion rec specialist
Total Foundation Donation	384,595	391,690	384,485	156,595	369,465	365,875	(18,610)		-5%	Current year included Bersted grant
Total Investment Income	7,200	25,520	20,000	33,320	45,000	40,000	20,000		100%	Interest rate increase; in-line with actual
Total Other Revenue	4,325	3,515	4,460	3,970	3,945	3,850	(610)		-14%	
Total Revenue	\$ 4,276,715	\$ 4,182,900	\$ 4,482,265	\$ 3,914,150	\$ 4,523,195	\$ 4,627,120	\$ 144,855		3%	Member dues increase

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	2017-2018		2018-2019			2019-2020				
	Budget	Actual	Amended Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/-	%	
EXPENSE:										
Personnel:										
Total Full-Time Salaries	\$ 1,745,745	\$ 1,715,575	\$ 1,806,170	\$ 1,150,430	\$ 1,814,900	\$ 1,905,740	\$ 99,570		6%	3% raise; Increase HR Mgr to 40hrs
Total Part-Time Salaries	138,220	121,255	182,305	98,095	167,230	198,905	16,600		9%	Increase graphic artist and administrative assistant
Total Seasonal Salaries	559,770	515,090	525,370	382,670	536,580	530,600	5,230		1%	
Total Inclusion Salaries	438,740	400,260	401,190	247,195	414,000	412,020	10,830		3%	EAVs increase
Total Salaries	2,882,475	2,752,180	2,915,035	1,878,390	2,932,710	3,047,265	132,230		5%	
Total Payroll Taxes	171,750	170,790	174,615	118,580	182,140	186,970	12,355		7%	Relates to increase in salaries
Total Benefits Insurance	329,750	306,210	363,265	204,850	300,115	368,015	4,750		1%	
Total Pension	232,790	213,350	245,905	148,095	214,445	211,170	(34,735)	-14%		IMRF rate decrease
Total Professional Development	34,830	21,685	36,715	25,670	34,605	36,915	200		1%	
Total Staff Training	14,990	12,785	19,765	12,215	18,735	20,215	450		2%	
Total Other Benefits	10,170	9,075	12,155	3,775	8,500	12,420	265		2%	
Total Employee Vehicle/Mileage	12,620	12,570	12,100	8,640	13,675	13,920	1,820		15%	
Total Benefits	806,900	746,465	864,520	521,825	772,215	849,625	(14,895)	-2%		
Total Personnel	3,689,375	3,498,645	3,779,555	2,400,215	3,704,925	3,896,890	117,335		3%	

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	2017-2018		2018-2019			2019-2020			
	Budget	Actual	Amended Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
Contractual Services:									
Total Building Maintenance	33,300	42,430	33,715	14,920	34,600	38,430	4,715	14%	Need to clean ventilation system
Total Vehicle Maintenance	22,500	11,650	25,000	14,555	24,500	24,500	(500)	-2%	
Total Professional Fees	82,785	88,620	91,760	64,295	97,155	106,725	14,965	16%	Legal contracts; Consultant succession plan; increased pt staff using scheduling system
Total Association Insurance	62,820	67,260	63,180	37,095	65,860	69,525	6,345	10%	PDRMA rate increase
Total Pre-employment	5,620	3,495	5,465	1,750	3,265	5,315	(150)	-3%	
Total Utilities & Telephone	46,875	47,535	47,625	30,325	50,560	53,105	5,480	12%	Phones at Rec & Roll sites
Total Promotional Expenses	36,415	19,395	38,180	10,200	26,735	49,950	11,770	31%	New logo rollout
Total Contractual Services	290,315	280,385	304,925	173,140	302,675	347,550	42,625	14%	
Materials and Supplies:									
Total Office Supplies	33,740	35,780	54,820	33,280	47,320	45,980	(8,840)	-16%	Current year included Bersted grant
Total Brochure	26,555	24,110	23,685	14,035	23,375	22,085	(1,600)	-7%	
Total Program Expense	357,880	335,465	336,060	268,380	369,640	336,235	175	0%	
Total Other Program Expense	65,700	60,415	78,410	39,720	78,065	74,240	(4,170)	-5%	Current year included Synergy equipment
Total Materials and Supplies	483,875	455,770	492,975	355,415	518,400	478,540	(14,435)	-3%	

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	2017-2018		2018-2019			2019-2020			
	Budget	Actual	Amended Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
Capital Outlay:									
Total Furniture & Equipment	19,520	18,320	10,220	7,040	10,195	10,220	0	0%	
Total Computers	15,300	21,760	-	-	-	-	0	0%	
Total Capital Expenditures	34,820	40,080	10,220	7,040	10,195	10,220	-	0%	
Total Expense	\$ 4,498,385	\$ 4,274,880	\$ 4,587,675	\$ 2,935,810	\$ 4,536,195	\$ 4,733,200	\$ 145,525	3%	
Excess Revenue over Expense	\$ (221,670)	\$ (91,980)	\$ (105,410)	\$ 978,340	\$ (13,000)	\$ (106,080)	\$ (670)	1%	Less reliance on surplus reserves

Operating Fund Balance Summary:	
Audited Balance @ 04/30/18	\$ 1,934,289
Projected Balance @ 04/30/19	\$ 1,921,289
Proposed Balance @ 04/30/20	\$ 1,815,209
25% of operating expenses:	\$ 1,183,300

WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
 CAPITAL FUND
 Budget for the Fiscal Year May 1, 2019 - April 30, 2020

FINAL

	PRIOR YEAR		CURRENT			PROPOSED			Comments on Variances between Current Budget and Proposed Budget
	2017-2018		2018-2019			2019-2020			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
REVENUE:									
Bloomingdale-Park Dist Tax Cap	\$ 3,685	\$ 3,685	\$ 680	\$ 680	\$ 680	\$ 3,170	\$ 2,490	366%	
Carol Stream-Park Dist Tax Cap	5,285	5,285	970	970	970	4,485	3,515	362%	
Glen Ellyn-Park Dist Tax Cap	6,430	6,430	1,175	1,175	1,175	5,390	4,215	359%	
Naperville-Park Dist Tax Cap	27,825	27,825	5,100	5,100	5,100	23,250	18,150	356%	
Roselle-Park Dist Tax Cap	1,835	1,835	345	345	345	1,595	1,250	362%	
Warrenville-Park Dist Tax Cap	1,670	1,670	320	320	320	1,585	1,265	395%	
West Chicago-Park Dist Tax Cap	3,240	3,240	600	600	600	2,760	2,160	360%	
Wheaton-Park Dist Tax Cap	8,925	8,925	1,640	1,640	1,640	7,530	5,890	359%	
Winfield-Park Dist Tax Cap	1,105	1,105	205	205	205	965	760	371%	
Total Member Assessment	60,000	60,000	11,035	11,035	11,035	50,730	39,695	360%	Current year vehicle funded by Foundation
Total Foundation Donation	-	-	55,000	-	50,605	-	(55,000)	-100%	Not anticipating any capital grants/funding
Total Investment Income	1,350	3,905	3,200	4,870	7,000	7,000	3,800	119%	Interest rate increase; in-line with actual
Total Revenue	\$ 61,350	\$ 63,905	\$ 69,235	\$ 15,905	\$ 68,640	\$ 57,730	\$ (11,505)	-17%	

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CAPITAL FUND
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FINAL

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	2017-2018		2018-2019			2019-2020			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
EXPENSE:									
Total Professional Fees	\$ -	\$ -	\$ 7,355	\$ 6,395	\$ 7,355	\$ 375	\$ (6,980)	-95%	
Total Contractual Services	-	-	7,355	6,395	7,355	375	(6,980)	-95%	
Capital Payment Glen Ellyn	40,000	40,000	-	-	-	-	-	0%	
Usage Payment Glen Ellyn	20,000	20,000	20,000	20,000	20,000	20,000	-	0%	
Total Mortgage/Lease Agreements	60,000	60,000	20,000	20,000	20,000	20,000	-	0%	
Capital Outlay:									
Total Building Capital	7,500	7,255	29,765	5,665	16,015	29,755	(10)	0%	Bathroom ADA renovations
Total Vehicle	-	-	55,000	50,605	50,605	55,000	-	-	
Total Capital Expenditures	7,500	7,255	84,765	56,270	66,620	84,755	(10)	0%	
Total Expense	\$ 67,500	\$ 67,255	\$ 112,120	\$ 82,665	\$ 93,975	\$ 105,130	\$ (6,990)	-6%	
Excess Revenue over Expense	\$ (6,150)	\$ (3,350)	\$ (42,885)	\$ (66,760)	\$ (25,335)	\$ (47,400)	\$ (4,515)	-11%	Intentional spenddown of surplus reserves

Capital Fund Balance Summary:	
Audited Balance @ 04/30/18	\$ 377,957
Projected Balance @ 04/30/19	\$ 352,622
Proposed Balance @ 04/30/20	\$ 305,222
Recommended Reserve	\$ 305,210