

**Western DuPage Special Recreation Association Budget for
Fiscal Year 2025-2026**



Approved by the Board of Directors

April 10, 2025

WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION

BUDGET SUMMARY

FISCAL YEAR MAY 1, 2025 – APRIL 30, 2026

WDSRA has three separate funds: Operating Fund, Capital Fund, and Special Revenue Fund.

For all funds, the budget revenue is \$6,528,705 and the budget expense is \$6,866,013 resulting in a budget deficit of \$337,308. This is a planned spend down of surplus reserves to address critical needs and further the mission of the agency.

REVENUE:

Member dues are calculated at \$0.02 of each member districts equalized assessed property value as determined by the county. Dues make up 61% of agency revenue.

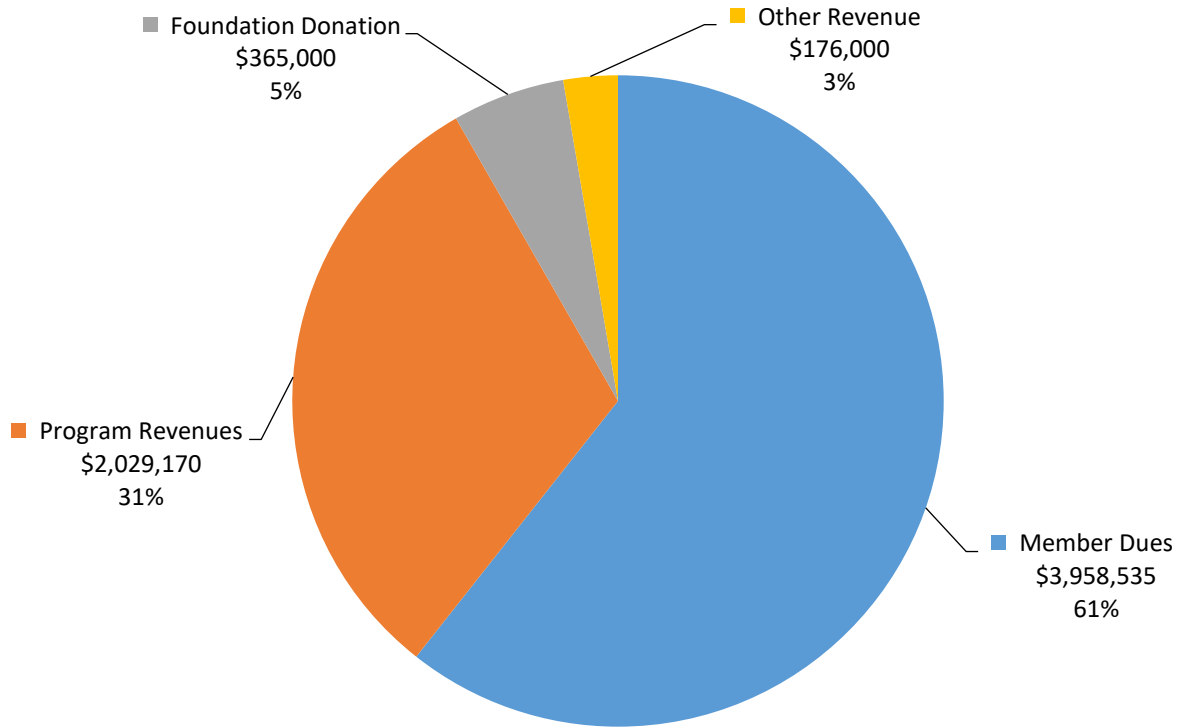
Programs are affordable to community members, and we offer scholarships to those in need. Program revenue makes up 31% of agency revenue.

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 5% of agency revenue.

Lastly, other revenue makes up 3% of agency revenue. This consists of investment income, miscellaneous income, and the Special Revenue Fund.

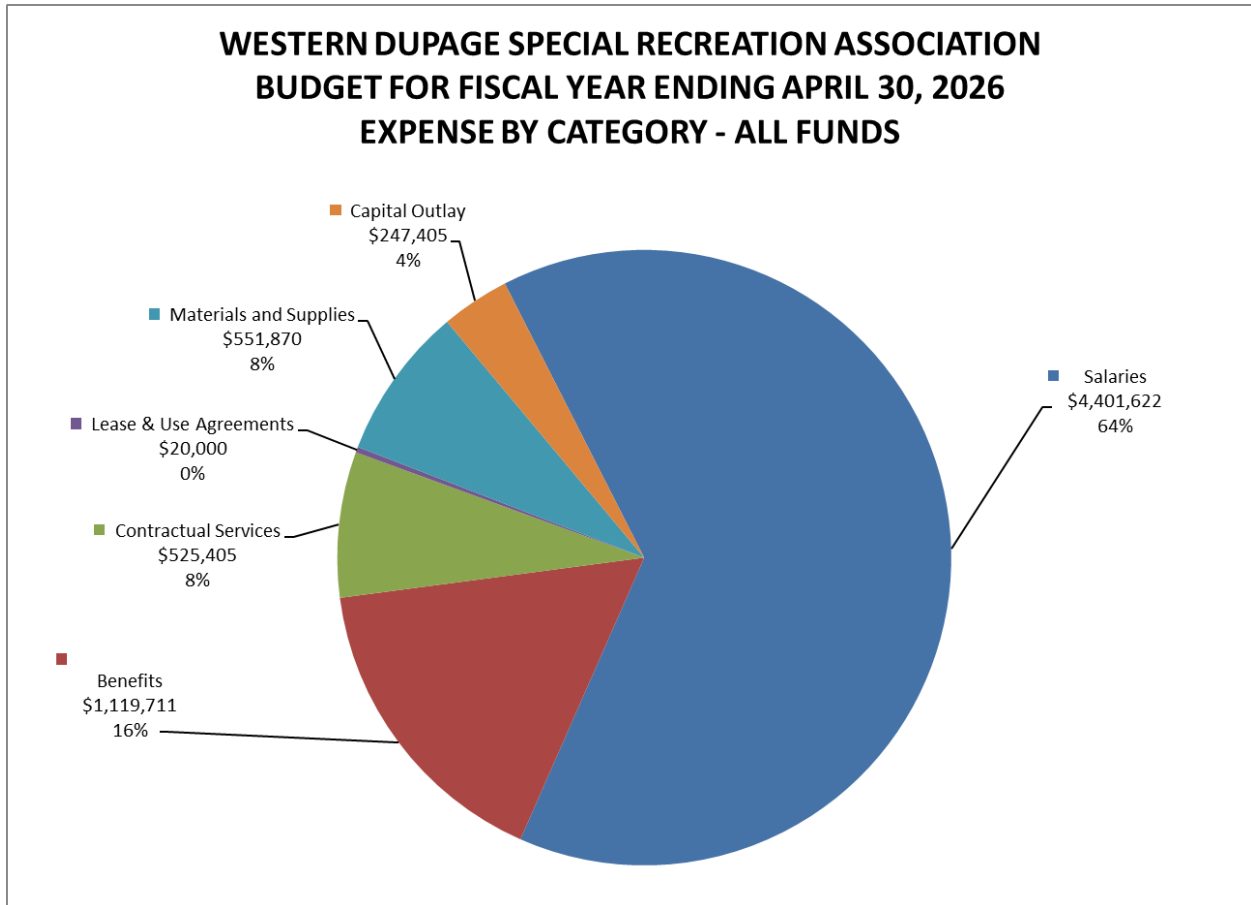
The Special Revenue Fund was approved in June 2023 from ARPA funds received. This fund provides scholarships to WDSRA residents in need of financial assistance to participate in WDSRA programs. This fund is approved annually as long as funds exist in the account.

**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2026
REVENUE ANALYSIS - ALL FUNDS**



EXPENDITURES:

Salaries and benefits combined make up 80% of the agency expense budget. It is typical for many of the expenses to be used for staffing in a service industry.





WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
OPERATING FUND
Budget for the Fiscal Year May 1, 2025 - April 30, 2026

	PRIOR YEAR 2023-2024		CURRENT 2024-2025			PROPOSED 2025-2026			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
REVENUE:									
Bloomington-Park Dist Tax Rev	\$ 213,750	\$ 213,750	\$ 226,990	\$ 226,990	\$ 226,990	\$ 221,235	\$ (5,755)	-3%	
Carol Stream-Park Dist Tax Rev	308,660	308,660	323,305	323,305	323,305	329,140	5,835	2%	
Glen Ellyn-Park Dist Tax Rev	363,825	363,825	376,330	376,330	376,330	373,860	(2,470)	-1%	
Naperville-Park Dist Tax Rev	1,604,145	1,604,145	1,689,140	1,689,140	1,689,140	1,696,215	7,075	0%	
Roselle-Park Dist Tax Rev	110,885	110,885	117,740	117,740	117,740	116,090	(1,650)	-1%	
Warrenville-Park Dist Tax Rev	123,260	123,260	133,015	133,015	133,015	136,185	3,170	2%	
West Chicago-Park Dist Tax Rev	196,490	196,490	207,695	207,695	207,695	209,155	1,460	1%	
Wheaton-Park Dist Tax Rev	508,115	508,115	532,425	532,425	532,425	529,360	(3,065)	-1%	
Winfield-Park Dist Tax Rev	70,280	70,280	73,785	73,785	73,785	72,295	(1,490)	-2%	
Total Member Assessment	3,499,410	3,499,410	3,680,425	3,680,425	3,680,425	3,683,535	3,110	0%	
Total Program Revenue	1,153,935	1,099,457	1,217,920	838,166	1,188,840	1,320,250	102,330	8%	
Scholarship offset	(35,000)		(25,000)	-	(20,000)	(20,000)	5,000	-20%	
Total Inclusion Revenue	333,115	498,029	452,600	508,464	676,435	728,920	276,320	61%	
Total Foundation Donation	357,110	341,827	365,000	216,255	365,000	365,000	0	0%	
Total Investment Income	65,000	231,741	100,000	117,394	150,000	150,000	50,000	50%	
Total Other Revenue	2,920	63,038	3,400	65,175	70,000	5,000	1,600	47%	
Total Grants		419,029							
Total Revenue	\$ 5,376,490	\$ 6,152,531	\$ 5,794,345	\$ 5,425,879	\$ 6,110,700	\$ 6,232,705	\$ 438,360	8%	



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
OPERATING FUND
Budget for the Fiscal Year May 1, 2025 - April 30, 2026**

Total Personnel	4,589,685	4,601,981	4,882,456	3,299,980	5,124,408	5,521,333	638,877	13%
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	PRIOR YEAR 2023-2024		CURRENT 2024-2025			PROPOSED 2025-2026		
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %
Contractual Services:								
Total Building Maintenance	39,750	77,432	71,352	56,543	59,800	46,200	(25,152)	-35%
Total Vehicle Maintenance	27,000	29,888	27,000	13,812	23,500	27,000	0	0%
Total Professional Fees	137,210	152,846	160,535	148,821	172,668	205,240	44,705	28%
Total Association Insurance	56,200	56,484	65,500	32,307	50,000	71,000	5,500	8%
Total Pre-employment	10,230	4,516	10,680	1,741	9,820	8,085	(2,595)	-24%
Total Utilities & Telephone	60,480	65,482	66,568	24,383	39,610	65,740	(828)	-1%
Total Promotional Expenses	71,590	23,009	62,890	11,484	12,940	92,140	29,250	47%
Total Contractual Services	402,460	409,656	464,525	289,091	368,338	515,405	50,880	11%
Materials and Supplies:								
Total Office Supplies	80,635	146,711	45,065	14,446	12,724	43,665	(1,400)	-3%
Total Brochure	6,370	5,661	13,610	5,293	9,545	7,185	(6,425)	-47%



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
OPERATING FUND
Budget for the Fiscal Year May 1, 2025 - April 30, 2026**

Total Program Expense	333,295	328,277	362,560	252,583	426,049	393,530	30,970	9%
Total Other Program Expense	76,420	85,588	83,200	48,814	70,862	87,490	4,290	5%
Total Materials and Supplies	496,720	566,236	504,435	321,136	519,180	531,870	27,435	5%

	PRIOR YEAR 2023-2024		CURRENT 2024-2025			PROPOSED 2025-2026			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
Capital Outlay:									
Total Furniture & Equipment	8,350	8,801	28,351	7,577	15,263	13,405	(14,946)	-53%	
Total Computers	67,200	32,283	-	34,436	34,436	14,000	14,000		
Total Capital Expenditures	75,550	41,084	28,351	42,013	49,699	27,405	(946)	-3%	
Total Expense	\$ 5,564,415	\$ 5,618,957	\$ 5,879,767	\$ 3,952,219	\$ 6,061,625	\$ 6,596,013	\$ 716,246	12%	



WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
OPERATING FUND
Budget for the Fiscal Year May 1, 2025 - April 30, 2026

Excess Revenue over Expense	\$ (187,925)	\$ 533,574	\$ (85,422)	\$ 1,473,660	\$ 49,075	\$ (363,308)	\$ (277,886)	325%
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Operating Fund Balance Summary:	
Audited Balance @ 04/30/24	\$ 3,419,170
Projected Balance @ 04/30/25	\$ 3,468,245
Proposed Balance @ 04/30/26	\$ 3,104,937
25% of operating expenses:	\$ 1,649,005
Over/(under) retention limit	\$ 1,455,932



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
CAPITAL FUND
Budget for the Fiscal Year May 1, 2025 - April 30, 2026**

	PRIOR YEAR 2023-2024		CURRENT 2024-2025			PROPOSED 2025-2026		
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %
REVENUE:								
Bloomingtondale-Park Dist Tax Cap	\$ 4,005	\$ 4,005	\$ 3,735	\$ 3,735	\$ 3,735	\$ 16,515	\$ 12,780	342%
Carol Stream-Park Dist Tax Cap	5,780	5,780	5,320	5,320	5,320	24,575	19,255	362%
Glen Ellyn-Park Dist Tax Cap	6,815	6,815	6,190	6,190	6,190	27,910	21,720	351%
Naperville-Park Dist Tax Cap	30,050	30,050	27,785	27,785	27,785	126,635	98,850	356%
Roselle-Park Dist Tax Cap	2,080	2,080	1,935	1,935	1,935	8,665	6,730	348%
Warrenville-Park Dist Tax Cap	2,310	2,310	2,190	2,190	2,190	10,165	7,975	364%
West Chicago-Park Dist Tax Cap	3,680	3,680	3,415	3,415	3,415	15,615	12,200	357%
Wheaton-Park Dist Tax Cap	9,520	9,520	8,760	8,760	8,760	39,520	30,760	351%
Winfield-Park Dist Tax Cap	1,315	1,315	1,215	1,215	1,215	5,400	4,185	344%
Total Member Assessment	65,555	65,555	60,545	60,545	60,545	275,000	214,455	354%
Total Foundation Donation/Grants	-	-	-	-	47,000	-	-	
Total Investment Income	15,000	28,593	20,000	15,436	20,000	20,000	-	0%
Total Revenue	\$ 80,555	\$ 94,148	\$ 80,545	\$ 75,981	\$ 127,545	\$ 295,000	\$ 214,455	266%



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
CAPITAL FUND
Budget for the Fiscal Year May 1, 2025 - April 30, 2026**

	PRIOR YEAR 2023-2024		CURRENT 2024-2025			PROPOSED 2025-2026		
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %
EXPENSE:								
Total Professional Fees	\$ 6,500	\$ 22,787	\$ 6,500	\$ 9,915	\$ 15,815	\$ 10,000	\$ 3,500	54%
Total Contractual Services	6,500	22,787	6,500	9,915	15,815	10,000	3,500	54%
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	28,055	189,327	36,300	8,340	36,300	220,000	183,700	506%
Total Vehicle	-		-	-	-	-	-	
Total Capital Expenditures	28,055	189,327	36,300	8,340	36,300	220,000	183,700	506%
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Total Expense	\$ 54,555	\$ 232,114	\$ 62,800	\$ 38,255	\$ 72,115	\$ 250,000	\$ 187,200	298%
Transfers In		2,700						
Excess Revenue over Expense	\$ 26,000	\$ (135,266)	\$ 17,745	\$ 37,726	\$ 55,430	\$ 45,000	\$ 27,255	

Capital Fund Balance Summary:	
Audited Balance @ 04/30/24	\$ 408,101
Projected Balance @ 04/30/25	\$ 463,531
Proposed Balance @ 04/30/26	\$ 508,531
Recommended Reserve	\$ 525,141
Over/(under) retention limit	\$ (16,610)

WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
SPECIAL REVENUE FUND
 Budget for the Fiscal Year May 1, 2025 - April 30, 2026

	PRIOR YEAR		CURRENT			PROPOSED	
	2023-2024		2024-2025			2025-2026	
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars
REVENUE:							
Special Revenue Scholarship	\$ -	\$ -	\$ -			\$ -	\$ -
Investment Income Spec Rev	-	-	200	1,123	1,200	1,000	800
Total Revenue	\$ -	\$ -	\$ 200	\$ 1,123	\$ 1,200	\$ 1,000	\$ 800
EXPENSE:							
Scholarship Special Revenue Ex	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
Total Expense	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
Excess Revenue over Expense	\$ -	\$ -	\$ (19,800)	\$ 1,123	\$ (18,800)	\$ (19,000)	\$ 800

Special Revenue Fund Balance Summary:	
Audited Balance @ 04/30/24	\$ 39,137
Projected Balance @ 04/30/25	\$ 20,337
Projected Balance @ 04/30/26	\$ 1,337