

**Western DuPage Special Recreation Association Budget for
Fiscal Year 2024-2025**



Approved by the Board of Directors

April 18, 2024

WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION

BUDGET SUMMARY

FISCAL YEAR MAY 1, 2024 – APRIL 30, 2025

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

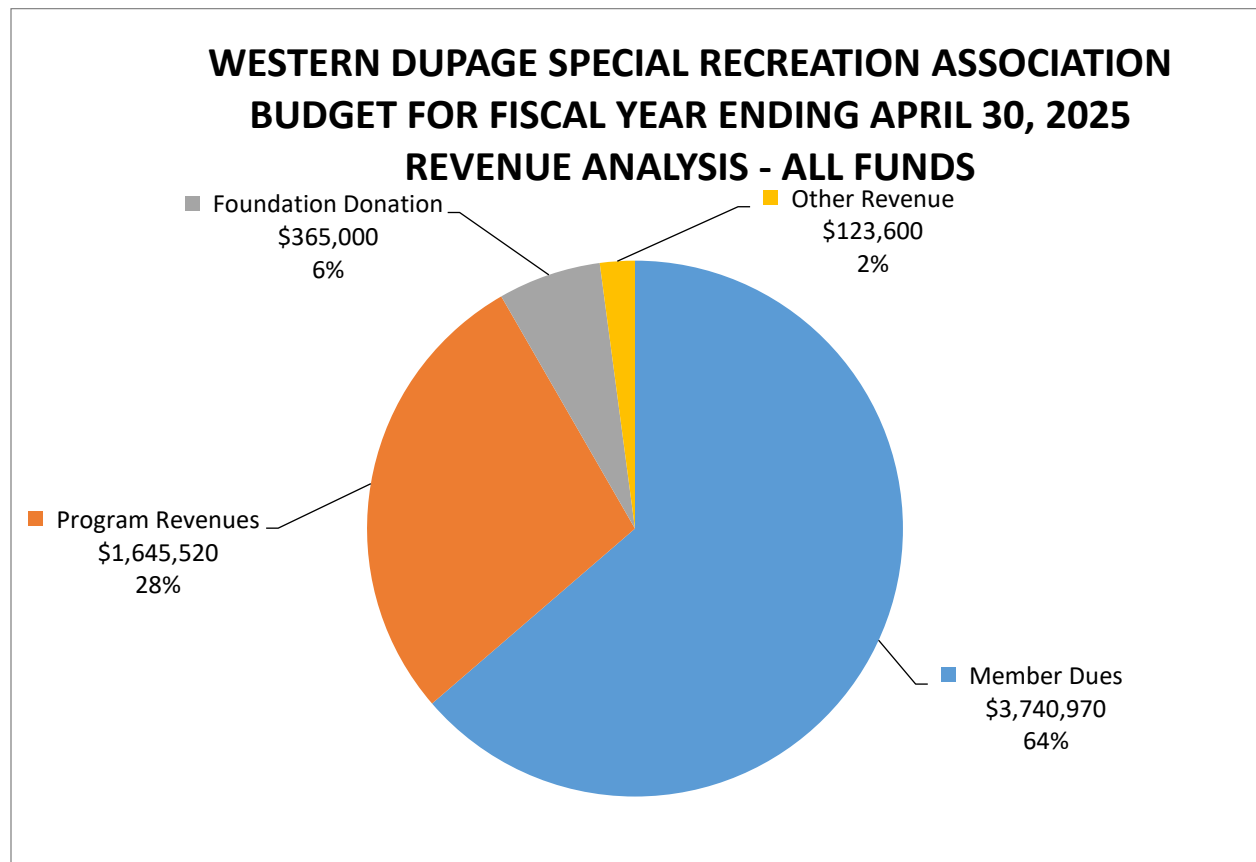
For all funds, the budget revenue is \$5,875,090 and the budget expense is \$5,962,567 resulting in a budget deficit of \$87,477. This is a planned spend down of surplus reserves to address critical needs and further the mission of the agency.

REVENUE:

Member dues are calculated at \$0.02 of each districts equalized assessed property value as determined by the county. Dues make up 64% of agency revenue.

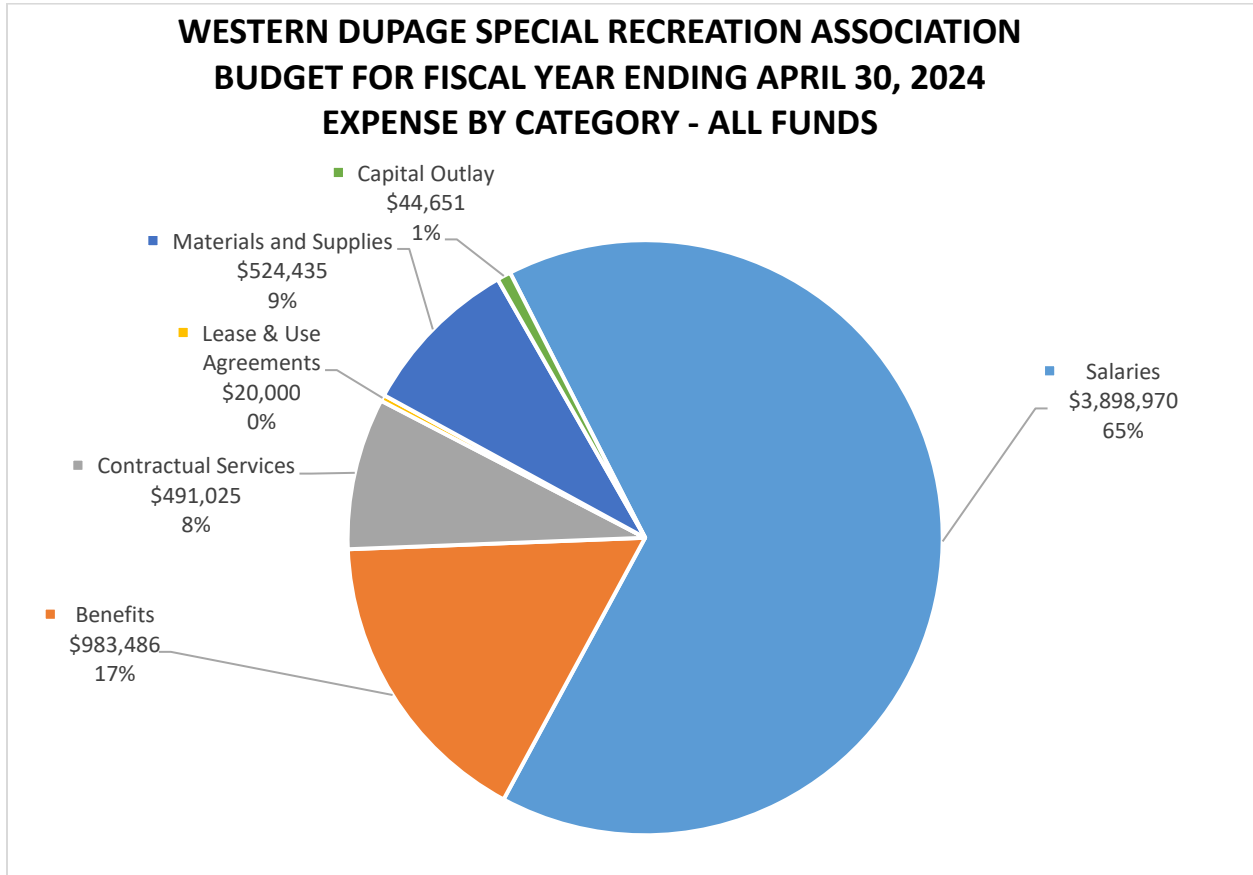
Programs are affordable to community members, and we offer scholarships to those in need. Program revenue makes up 28% of agency revenue.

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 6% of agency revenue.



EXPENDITURES:

Salaries and benefits combined make up 82% 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, 2024 - April 30, 2025

	PRIOR YEAR 2022-2023		CURRENT 2023-2024			PROPOSED 2024-2025		
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %
REVENUE:								
Bloomington-Park Dist Tax Rev	\$ 197,890	\$ 197,890	\$ 213,750	\$ 213,750	\$ 213,750	\$ 226,990	\$ 13,240	6%
Carol Stream-Park Dist Tax Rev	289,780	289,780	308,660	308,660	308,660	323,305	14,645	5%
Glen Ellyn-Park Dist Tax Rev	343,665	343,665	363,825	363,825	363,825	376,330	12,505	3%
Naperville-Park Dist Tax Rev	1,511,770	1,511,770	1,604,145	1,604,145	1,604,145	1,689,140	84,995	5%
Roselle-Park Dist Tax Rev	103,830	103,830	110,885	110,885	110,885	117,740	6,855	6%
Warrenville-Park Dist Tax Rev	113,235	113,235	123,260	123,260	123,260	133,015	9,755	8%
West Chicago-Park Dist Tax Rev	180,670	180,670	196,490	196,490	196,490	207,695	11,205	6%
Wheaton-Park Dist Tax Rev	480,710	480,710	508,115	508,115	508,115	532,425	24,310	5%
Winfield-Park Dist Tax Rev	65,255	65,255	70,280	70,280	70,280	73,785	3,505	5%
Total Member Assessment	3,286,805	3,286,805	3,499,410	3,499,410	3,499,410	3,680,425	181,015	5%
Total Program Revenue	825,245	799,426	1,153,935	725,810	1,043,927	1,217,920	63,985	6%
Scholarship offset	(27,500)	(18,083)	(35,000)	-	(15,000)	(25,000)	10,000	-29%
Total Inclusion Revenue	151,290	234,868	333,115	266,528	407,820	452,600	119,485	36%
Total Foundation Donation	362,855	336,602	357,110	222,349	345,000	365,000	7,890	2%
Total Investment Income	2,080	81,566	65,000	161,232	180,000	100,000	35,000	54%
Total Other Revenue	2,800	36,039	2,920	27,299	27,300	3,400	480	16%
Total Revenue	\$ 4,814,890	\$ 4,757,223	\$ 5,376,490	\$ 4,902,627	\$ 5,488,457	\$ 5,794,345	\$ 417,855	8%



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
OPERATING FUND**

Budget for the Fiscal Year May 1, 2024 - April 30, 2025

Total Personnel	4,194,245	3,843,272	4,589,685	3,006,998	4,269,954	4,882,456	292,771	6%
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	PRIOR YEAR 2022-2023		CURRENT 2023-2024			PROPOSED 2024-2025			
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %	
Contractual Services:									
Total Building Maintenance	40,400	52,389	39,750	35,118	57,964	71,352	31,602	80%	
Total Vehicle Maintenance	24,000	16,740	27,000	16,951	32,327	27,000	0	0%	
Total Professional Fees	188,750	125,898	137,210	110,370	144,774	180,535	43,325	32%	
Total Association Insurance	69,080	82,966	56,200	32,309	56,200	65,500	9,300	17%	
Total Pre-employment	6,845	5,111	10,230	3,107	8,355	10,680	450	4%	
Total Utilities & Telephone	55,935	55,990	60,480	34,638	59,958	66,568	6,088	10%	
Total Promotional Expenses	36,555	22,024	71,590	11,684	59,672	62,890	(8,700)	-12%	
Total Contractual Services	421,565	361,118	402,460	244,178	419,250	484,525	82,065	20%	
Materials and Supplies:									
Total Office Supplies	36,535	51,293	80,635	90,456	103,949	45,065	(35,570)	-44%	
Total Brochure	12,610	1,970	6,370	2,860	4,790	13,610	7,240	114%	



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
OPERATING FUND
Budget for the Fiscal Year May 1, 2024 - April 30, 2025**

Total Program Expense	335,025	220,978	333,295	212,144	296,483	362,560	29,265	9%
Total Other Program Expense	68,510	53,209	76,420	53,306	95,400	83,200	6,780	9%
Total Materials and Supplies	452,680	327,450	496,720	358,766	500,622	504,435	7,715	2%

	PRIOR YEAR 2022-2023		CURRENT 2023-2024			PROPOSED 2024-2025		
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %
Capital Outlay:								
Total Furniture & Equipment	45,410	18,440	8,350	5,626	8,350	8,351	1	0%
Total Computers	5,500	5,588	67,200	17,506	48,556	-	(67,200)	-100%
Total Capital Expenditures	50,910	24,028	75,550	23,132	56,906	8,351	(67,199)	-89%
Total Expense	\$ 5,119,400	\$ 4,555,868	\$ 5,564,415	\$ 3,633,075	\$ 5,246,732	\$ 5,879,767	\$ 315,352	6%



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
OPERATING FUND
Budget for the Fiscal Year May 1, 2024 - April 30, 2025**

Excess Revenue over Expense	\$ (304,510)	\$ 201,355	\$ (187,925)	\$ 1,269,553	\$ 241,725	\$ (85,422)	\$ 102,503	-55%
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Operating Fund Balance Summary:	
Audited Balance @ 04/30/23	\$ 2,938,250
Projected Balance @ 04/30/24	\$ 3,179,975
Proposed Balance @ 04/30/25	\$ 3,094,553
25% of operating expenses:	\$ 1,469,940
Over/(under) retention limit	\$ 1,624,613



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
CAPITAL FUND
Budget for the Fiscal Year May 1, 2024 - April 30, 2025**

	PRIOR YEAR 2022-2023		CURRENT 2023-2024			PROPOSED 2024-2025		
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %
REVENUE:								
Bloomingtondale-Park Dist Tax Cap	\$ 12,665	\$ 12,665	\$ 4,005	\$ 4,005	\$ 4,005	\$ 3,735	\$ (270)	-7%
Carol Stream-Park Dist Tax Cap	18,545	18,545	5,780	5,780	5,780	5,320	(460)	-8%
Glen Ellyn-Park Dist Tax Cap	21,990	21,990	6,815	6,815	6,815	6,190	(625)	-9%
Naperville-Park Dist Tax Cap	96,730	96,730	30,050	30,050	30,050	27,785	(2,265)	-8%
Roselle-Park Dist Tax Cap	6,645	6,645	2,080	2,080	2,080	1,935	(145)	-7%
Warrenville-Park Dist Tax Cap	7,240	7,240	2,310	2,310	2,310	2,190	(120)	-5%
West Chicago-Park Dist Tax Cap	11,560	11,560	3,680	3,680	3,680	3,415	(265)	-7%
Wheaton-Park Dist Tax Cap	30,755	30,755	9,520	9,520	9,520	8,760	(760)	-8%
Winfield-Park Dist Tax Cap	4,175	4,175	1,315	1,315	1,315	1,215	(100)	-8%
Total Member Assessment	210,305	210,305	65,555	65,555	65,555	60,545	(5,010)	-8%
Total Foundation Donation	174,345	143,185	-	-	-	-	-	
Total Investment Income	150	17,001	15,000	18,554	20,000	20,000	5,000	33%
Total Revenue	\$ 384,800	\$ 370,491	\$ 80,555	\$ 84,109	\$ 85,555	\$ 80,545	\$ (10)	0%



**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
CAPITAL FUND
Budget for the Fiscal Year May 1, 2024 - April 30, 2025**

	PRIOR YEAR 2022-2023		CURRENT 2023-2024			PROPOSED 2024-2025		
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars	+/- %
EXPENSE:								
Total Professional Fees	\$ 5,400	\$ 6,588	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ -	0%
Total Contractual Services	-	6,588	6,500	-	-	6,500	-	0%
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	359,400	369,580	28,055	-	179,250	36,300	8,245	29%
Total Vehicle	-	(43,172)	-	-	-	-	-	
Total Capital Expenditures	359,400	326,408	28,055	-	179,250	36,300	8,245	29%
Total Expense	\$ 384,800	\$ 352,996	\$ 54,555	\$ 20,000	\$ 199,250	\$ 62,800	\$ 8,245	15%
Excess Revenue over Expense	\$ -	\$ 17,495	\$ 26,000	\$ 64,109	\$ (113,695)	\$ 17,745	\$ (8,255)	

Capital Fund Balance Summary:	
Audited Balance @ 04/30/23	\$ 543,367
Projected Balance @ 04/30/24	\$ 429,672
Proposed Balance @ 04/30/25	\$ 447,417
Recommended Reserve	\$ 571,225
Over/(under) retention limit	\$ (123,808)

**WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION
SPECIAL REVENUE FUND
Budget for the Fiscal Year May 1, 2024 - April 30, 2025**

	PRIOR YEAR		CURRENT			PROPOSED	
	2022-2023		2023-2024			2024-2025	
	Budget	Actual	Budget	Actual as of 12/31	Projected Year End	Budget	+/- dollars
REVENUE:							
Special Revenue Scholarship	\$ -	\$ -	\$ -	\$ 52,665	\$ 52,665	\$ -	\$ -
Investment Income Spec Rev	-	-	-	974	1,174	200	200
Total Revenue	\$ -	\$ -	\$ -	\$ 53,639	\$ 53,839	\$ 200	\$ 200
EXPENSE:							
Scholarship Special Revenue Ex	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 20,000	\$ 20,000
Total Expense	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 20,000	\$ 20,000
Excess Revenue over Expense	\$ -	\$ -	\$ -	\$ 53,639	\$ 48,839	\$ (19,800)	\$ (19,800)

Special Revenue Fund Balance Summary:	
Audited Balance @ 04/30/23	\$ -
Projected Balance @ 04/30/24	\$ 48,839
Projected Balance @ 04/30/25	\$ 29,039