

RECREATION DEPARTMENT

Facilities

The Recreation Department operates 4 facilities on 280 acres. The Village Links of Glen Ellyn is a 27-hole public golf course on 240 acres. The other facilities, Panfish Park, 18 acres; Lambert Lake, 22 acres; and Co-Op Park, 1 acre, are passive use areas. These facilities are incorporated into a sophisticated storm water detention system. This storm water system detains approximately 30% of the stormwater that falls in Glen Ellyn and is the primary reason that the Village developed and operates these properties.

Funding

No tax dollars are used to maintain or operate Recreation Department facilities. The Recreation Department operates solely on user fees. Residents pay golf green fees at roughly a 40% discount off market prices.

Resident use of the golf course and parks is subsidized by profits generated from non-resident golf sales. These profits are also used to maintain and operate the storm water detention system.

Personnel

Key management and supervision is provided by 14 full-time staff members. Stability in these positions contributes to our overall efficiency and success. These managers supervise up to 130 part-time and seasonal workers. Our Food Service Manager retired in November 2004 after fourteen years of service. Turnover in this position will provide both challenges and opportunities.

The pool of part-time and seasonal workers gives us great flexibility, allowing us to better control costs as activity increases or declines. That pool of workers also allows us to experiment with various service levels without making long term employment commitments. We also use that pool of seasonal workers to identify top performers and supervisors. Eleven of our current fourteen full-time staff members began their employment at the Village Links in seasonal jobs.

Budget Organization

The Recreation Department is divided into 3 operating divisions: Grounds, Golf, and Food Service. The budget is divided into 9 accounting sections. This structure separates expenditures along two lines: by revenue center and by managerial responsibility. By associating every expense division with a single revenue center, we can track the net financial impact of that revenue center. By consolidating expenses into divisions under the control of an individual manager, we maintain managerial accountability for those expenditures.

The Grounds Division

Division Head: Golf Course Superintendent

Responsible for Budget Sections:

55 710 - Golf Course Grounds

55 740 - Parks Maintenance

55 7x5 - Mechanical Maintenance for equipment and buildings in all Divisions

The Golf Division

Division Head: Director of Golf

Responsible for Budget Sections:

55 720 - Golf Services

55 750 - Pro Shop Merchandise

55 780 - Motorized Carts

The Food Service Division

Division Head: Food Service Manager

Responsible for Budget Sections:

55 730 - Food Service

Administration, 55 700, involves line items not specific to one of the major operating Divisions, along with all capital expenditures and debt service.

Golf Course Renovation

The Village Links was renovated in 2003. The irrigation system was replaced on the 9-hole course, which remained open for play throughout. The 18-hole course, which was completely rebuilt, was closed during all of 2003 and reopened on June 23, 2004. As planned, the course being closed during the renovation resulted in significant decreases in revenues and, to a lesser degree, operating expenses. The budget impact of the closing was as planned. FY 2003-04 and FY 2004-05 reflect some impact of the 18-hole course being closed.

Storm Water Detention System

The Village Links serves as a significant storm water detention system for Glen Ellyn. About one third of the rain water that falls in Glen Ellyn runs through the Village Links, preventing flood damage to private property during significant storm events. The core of the storm water detention system was built in 1966 and expanded in 1973. The system consists of twenty-four inter-connected ponds: one pond at Lambert Lake, two at Panfish Park and twenty-one on the golf course). Water entering the system at the northwest portion of the system will flow from pond to pond for more than a mile via a series of underground storm drain pipes before leaving the golf course for the DuPage River. Water flowing through the detention system is slowed as it moves from pond to pond, depositing silt debris washed from streets and sidewalks. There are four main costs of maintaining the storm water detention system.

1. Silt Removal

The holding capacity of almost every storm water detention pond was improved during the 2003 golf course renovation. Silt removal is mostly likely to cause the biggest expense over the next 20 years. It is reasonable to expect that some ponds will require silt removal sometime during the 2020's. This is relatively expensive work because silt dredged from storm water detention ponds contains concentrations of metals and fuels dropped onto roads by vehicles, requiring that such silt be treated as a hazardous material. This increases the cost of disposing of any material dredged from our ponds.

2. Shoreline Stabilization

The storm water detention system has 6.4 miles of shoreline.

Shoreline of Village Links Ponds	- 4.9 miles
Shoreline of Panfish Park Ponds	- 1.0 miles
Shoreline of Lambert Lake	- .5 mile
Total Shoreline	6.4 miles

Wave erosion causes the lake banks to fall into the water, increasing the area of water while reducing the water depth. Shoreline stabilization efforts initiated in the 1970's have proved to be effective and have been maintained since then.

3. Drain Pipe Replacement

Most of the key drain pipes were replaced in 2003 in conjunction with the golf course renovation. The original drain pipes were corrugated metal up to 72 inches in

diameter. Many of them were nearing the end of their useful life and had started to rust through. The new drain pipes are either concrete or composite plastics, which should last indefinitely.

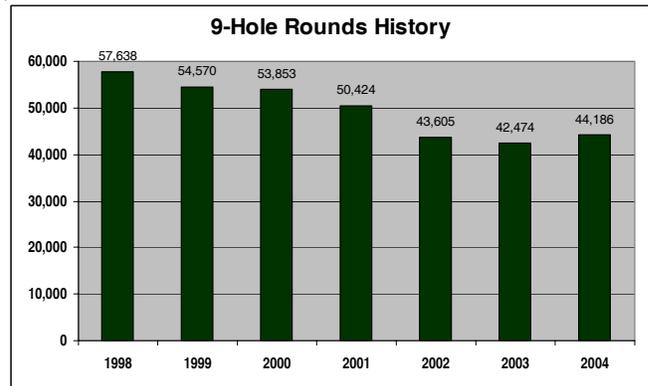
4. Control Structure Replacement

The control structures are in fair condition for being 40 years old. They will not be prohibitively expensive to replace in another 30-40 years.

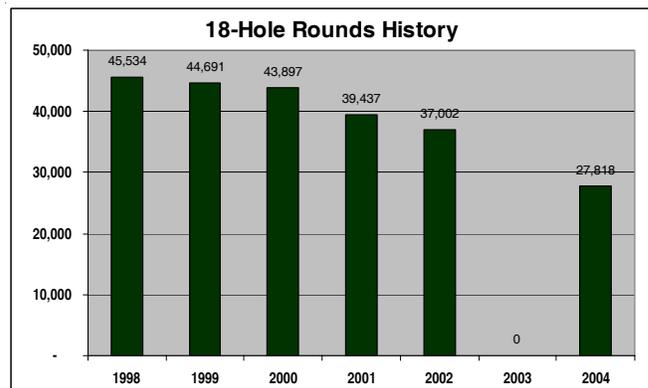
2004 REVIEW

The 18-hole course opened on June 23, 2004 after being closed for nearly 1½-seasons. Rounds of golf, which have been declining since 1998, rebounded slightly on the 9-hole course and were notably improved on the 18-hole course.

Rounds Played - Recent History



9-Hole Rounds rebounded slightly in 2004, but remain below peak levels experienced in 1998.



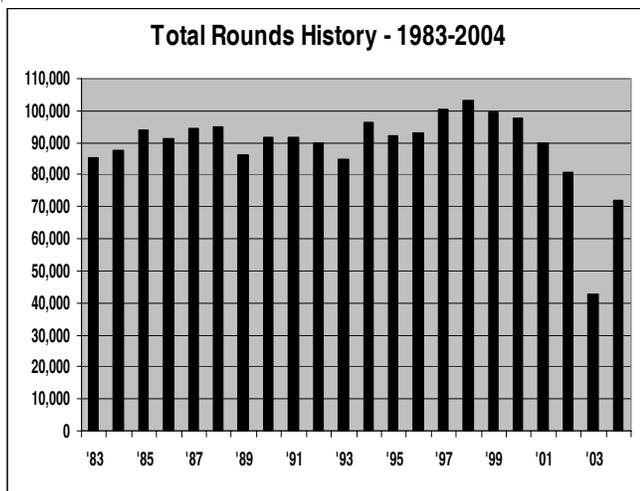
18-Hole Rounds were solid in 2004. By opening on June 23, the course was closed for one third of the season.

We observed a very slight improvement in play on the 9-hole course in 2004. This could have been due to better weather, positive publicity from the new 18-hole

course, mass mailing of discount coupons and the end of renovation related disruptions.

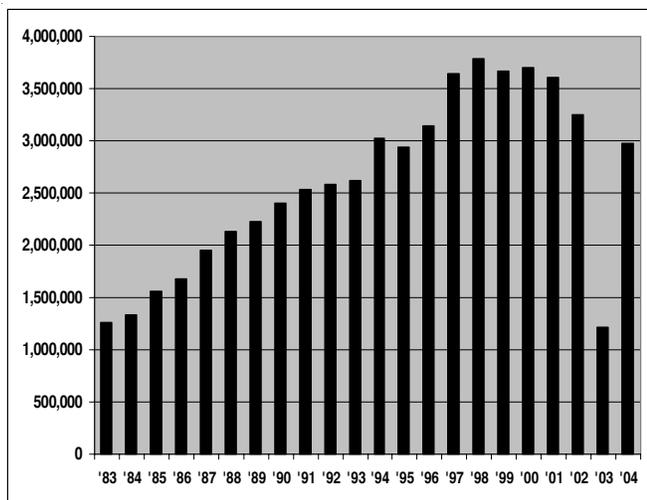
Play was up on the 18-hole course, particularly among non-residents. This increase in play was definitely due to improvements made to the 18-hole course. It remains to be seen how much of this increased play will continue in future seasons.

Golf Rounds Played 1983-2004



This chart can be misleading, as it does not convey the mix of 18 and 9 hole rounds played each year. The shrinking capacity of a golf course makes it unlikely that we will see rounds above 90,000 again.

Annual Revenue 1983-2004



The decline in rounds played disrupted revenue growth, even before the 18-hole course closed for renovation in 2003. With all 27-holes back in play, we expect revenues to rebound in 2005.

Slow play continues to be a concern throughout the golf industry and is an ongoing source of customer com-

plaints. One advantage to having fewer rounds played on the 9-hole course is that slow play is less of an issue. Slow play became a bigger problem on the 18-hole course where the number of rounds was up. While some of the slow play might have resulted from the course being more difficult, there is no evidence showing that to be the case. That we were not able to tee golfers off as efficiently as we could in previous years points to some factor besides course design..

This is probably due to the increased distance that the latest golf balls fly today (a combination of improved ball and club technology). This poses a troubling problem for all golf courses, which have seen their overall capacity effectively reduced.

In 2004, we experimented with several new efforts to increase golf rounds. None of these were particularly effective, although they all warrant continued use.

1 - Accepting Tee Time Reservations 28-days in advance helps us better compete with other golf courses.

2 - The 18-hole course remains open until dark instead of closing at 5:30 PM every day. This should have more of an impact in 2005, because the days are longer in May and June when we were closed in 2004.

3 - For the first time in many years, golf outings could be scheduled during the hours of 2:00 PM though 4:00 PM seven days a week. Few people took advantage of this option, but the offer did not hurt us.

4 - A new weekend discounted green fee went into effect on the 18-hole course after 2:00 PM. While this did not result in an increase in play, this undoubtedly helped us hold onto existing rounds. Other courses in the area are very quiet on weekend afternoons.

5 - With the 18-hole course only open for about half of the 2004 season, the VIP card, which offers the holder a 20% discount on green fees, was sold for \$30 and could be used on all 27-holes. Normally the 9-hole course VIP card is \$30 and the 27-hole card is \$100. This increased the number of discounted rounds sold, but did not help total income, as these rounds brought in less money than a non-resident green fee sold in 2002. We plan on offering the 27-hole VIP Card for \$50 in 2005, instead of the \$100 fee charged 2002 and earlier.

6 - Yellow Pages Advertising - A broader program of listings in DuPage County Yellow Pages began in

August 2004. These listings would presumably impact driving range and 9-hole play more than 18-hole play. While the new listings came about too late to have a demonstrable impact on sales in 2004, we will be watching for an effect in 2005. This program, at a cost of about \$10,000 annually, will continue for one more year. We will evaluate it after the 2005 season.

7. - Mass Mailing Coupons - After some success in the second half of 2003, we experimented with a full year of coupons in 2004. The coupons included offers for both golf and food service. We utilized four mass mailing companies to distribute 1.2-million coupons in 2004. We received a response rate of one half of one percent and generated about \$120,000 in income. In 2004, we experimented with various offers, distribution areas and months of distribution. The results from 2004 will cause us to fine tune the program for 2005, with the goal of keeping distribution costs at or below 2004's \$24,000 level, while maintaining sales. The evaluation of this program is ongoing.

We hired a public relations firm to increase media coverage, resulting in many mentions of the Village Links in newspapers, magazines, radio and TV. This task was made easier by the opening of the newly renovated Village Links.

Grounds (Golf Course Maintenance)

The size of the grounds crew increased in 2004, as we maintained 27-holes for virtually the entire year. Budget constraints brought about by the decline in rounds played have prompted us to keep staffing levels lower than they were before the golf course was renovated.

Generally, the golf course was in improved condition in 2004. The new greens were a marked improvement over the putting surfaces on the old greens. Fairways were one area of disappointment. The fairways were thin and not very healthy for most of the year.

The crew did an excellent job adding finishing touches to the new 18-hole course.

Golf

The seasonal golf staff was expanded in 2004, but as in Grounds, budget constraints brought about by the decline in rounds played have prompted us to keep staffing levels lower than they were before the golf course was renovated.

Pro Shop

Pro Shop sales increased 61% in 2004. Other than 2003 when the 18-hole course was closed for renovation, 2004 sales were at their lowest level of the past ten years. The Pro Shop has little impact on our bottom line. In a normal year, it does cover some fixed costs, but each sale carries a high variable cost of goods.

We use the Pro Shop to increase the overall value of golfing at the Village Links, by offering purchasers of multi-round products a 10% discount on all Pro Shop merchandise. This practice benefits golf sales, at a cost to the Pro Shop bottom line.

There is little long term improvement to be expected in Pro Shop sales. Big-box off course retailers will continue to grab a larger share of the market. These large retailers can offer more selection and lower prices than an independent store with a single location.

Food Service

Food Service sales increased 186% in 2004. This was the highest sales level in the last five years. The sales improvement was due to an increase in non-resident golfers and non-golfer sales attracted by mass mailing coupons. The coupon sales resulted in higher variable costs, but not at a negative impact on the bottom line.

We made a mild attempt to improve weekend breakfast sales in 2004, with limited results. This continues to be a potential source for growth.

Through attrition, we reduced the size of our full-time food service staff from two to one person. Using seasonal staff to perform the duties previously handled by that full-time employee allowed us to save some salary dollars.

Our analysis of Food Service Profit/Loss includes the impact of providing \$40,000 in complimentary beverages that Golf gives to customers. These beverages were given to golfers who would "KEEP PACE" with the group ahead. From a business perspective, these beverages are being "sold" by Food Service and "purchased" by Golf. We do not track these as formal revenues, to avoid inflating overall income. Instead, we factor these transactions into any year-end analysis of financial performance, as shown on the following page.

FOOD SERVICE PROFIT/LOSS
including credit for sale of Keep Pace beverages

	Actual 2003-04	Estimated 2004-05	Budget 2005-06
Keep Pace Beverages	40,000	40,000	60,000
Sales	<u>180,600</u>	<u>470,000</u>	<u>550,000</u>
Gross Sales	220,600	510,000	610,000
Expenses	338,400	527,500	620,900
Net	(118,200)	(17,500)	(10,900)

While neither the Pro Shop nor Food Service make significant direct contributions to our financial success, both areas play an important role in providing customer services that are key elements of our marketing efforts. The complimentary beverages and the 10% Pro Shop discount program for multi-play, permanent time and league customers are two examples where we use these complementary operations to increase customer loyalty.

The Reduced Capacity of a Golf Course

For years, we maximized use of the golf course by scheduling 8 groups (32 golfers) per hour. In the mid-1990's, we began spreading mid-day tee times on the 18-hole course, in response to many upscale courses limiting play to 6 groups per hour. In 2004, we were unable to tee off golfers at the same rate that we could just a few years ago. This is true of both the 9-hole and 18-hole courses. We suspect that the latest ball and club technology is a primary cause of this reduced capacity, although other probable factors include increased use of motor carts, increased use of cell phones and a variety of golfer habits. We suspect that the practical capacity of most courses has been reduced to about six groups per hour. This may force some upscale courses to spread their tee times to five groups per hour, to avoid the feeling of a crowded course.

The reduced capacity of the golf course will force us to consider a restructuring of the 18-hole course Weekend Permanent Time program. We may have reached the point where we have no choice but to cut back the number of tee times that we schedule in the Permanent Times. It appears that this could result in a reduction of up to 25% of the tee times. This would be very disappointing to the resident golfers who occupy virtually all of the weekend morning times, but increasingly, it appears that such a reduction is inevitable.

PREVIEW 2005-06

2005 will be our first full season of operation since 2002. 2005 should provide us a financial baseline for this and subsequent years. We expect that rounds of golf will continue to be lower than they were seven to ten years ago. If, as we suspect, the capacity of the golf course has been permanently reduced by the length of modern clubs and balls, we must develop a plan based on a permanent reduction in golf income. That will require that we rethink the services that we provide, and the costs associated with those services. Eventually we will have to identify permanent reductions in service levels to coincide with a reduced level of play (and income).

In 2005, we will continue to operate with the cuts to seasonal staffing that began in the summer of 2002 and were expanded in 2003 and 2004. We will again operate without a seasonal mechanic and do not intend to fill one full-time position in food service that has been vacant since January 2004.

Challenges in 2005

Grounds needs to continue to maintain the superior overall course conditions offered in 2004 and improve fairway conditions.

Golf needs to fill the reservation tee sheets, get golfers teed off on time, and get golfers around the course comfortably. This will include a renewed emphasis on pace of play and some reduction in the number of tee times scheduled each hour.

Food Service needs to provide the golf customer hospitality without a financial subsidy from golf. A new manager is expected to invigorate this operation, as we continue to try to bring in more non-golfer food business.

Grounds

Much of the turf on the new 18-hole course is immature and still requires special attention. Fairways need to improve and green surrounds will require attention to maintain the new course look.

The new course poses a variety of maintenance challenges as we learn how to deal with features that will increase operating costs and learn to maximize

savings from features that will lower costs.

Larger Playing Surfaces - The greens, tees, and fairways are bigger than they were on the old course. They take longer to fertilize, aerate and mow. That means more materials, more man hours and more equipment. There are more sand bunkers, both in quantity and total square feet, requiring more raking, edging and trimming.

Better Construction - While the areas requiring intense maintenance are larger, they are easier to maintain. The tees and greens drain better and have healthier turf. Fairways are the one exception to this. Many fairways contain poor soil dredged from ponds. This poor soil will take several years to improve. This will require considerable cultivation and fertilization. We will also study ways to improve our water quality, which is generally more alkaline than bentgrass prefers.

Five Sets of Tees - Play is spread among five sets of tees, reducing the wear any single tee receives on a given day. But this increases the amount of area being maintained. Even moving tee markers takes longer when there are 40% more markers to move.

Improved Traffic Distribution - The redesigned green complexes do a better job of distributing foot and motor cart traffic. Spreading that wear reduces worn spots around tees and greens. Fewer worn spots means a reduction in the white metal wickets that we use to divert traffic and allow a worn area to heal. Those wickets require extra man-power to monitor, reset, and relocate.

Curbing - The addition of curbing along key sections of cart paths will keep the carts on the pavement and reduce the need for some of the nylon rope fences that we use to accomplish the same thing. Like the metal wickets, the management of these rope fences is time consuming.

Bunker Lining - New drainage in every sand bunker on the course has reduced the time we spend pumping water from bunkers after a heavy rain. The most severe slopes of the new bunkers have a subsurface lining that reduces the amount of sand that is washed to the bottom of the bunker by a heavy rain. Those liners will save us hundreds of man hours every year.

Willow Tree Removal - About two thirds of the old willow trees have been removed from the property. In past years, every time a storm or strong wind would

blow through the property, we would spend about \$1,000 over the following week picking up willow twigs and branches. As those trees decline and are replaced by less messy hardwood trees, much of this cost will be eliminated. Of course the loss of the willow trees has removed some of the separation between holes. We continue to replace willow trees with plantings that require less maintenance.

Irrigation System - The new irrigation system is more efficient. In past years, during stressful weather we would have an army of crew members watering greens by hand to alleviate localized dry spots. The combination of greens that drain better and more uniformly, along with an irrigation system that applies water more uniformly, will save considerable man power. Additionally the irrigation system was expanded to cover many flower beds that previously had to be watered by hand. The new irrigation system will be fully functional for the first time in 2005. This is a modern but complicated tool that will require some time before we derive all of the benefits of it.

New Bentgrass Varieties - The new Penn A-4® bentgrasses used on the 18-hole course greens performed well in 2004. Ballmarks were much less of a problem than we feared they might be. The greens require more sand topdressing than did our old greens.

We will continue to experiment with new ways to maintain the new course, as we try to maximize efficiency and improve conditions.

For the most part, none of these issues come into play when maintaining the 9-hole course. One of the downsides to renovating the 18-hole course and not renovating the 9-hole course is that we no longer can maintain all 27-holes in the same manner. Having two courses on separate maintenance programs increases the complexity of our maintenance operation.

Our participation in the Audubon Cooperative Wildlife Sanctuary Program will continue. This effort has virtually no impact on the budget. Rather than requiring more expenditures, this program helps us make environmentally sensitive choices for those things we already do. If anything, we may be saving a few dollars. The payoff for us is two fold. First, we have the satisfaction of knowing that we are managing these properties in a safe and healthy manner. Second, by involving the

public and local environmentalists in our effort, we head off some of the uninformed misunderstandings that can arise from fertilizer and pesticide use.

We will also continue the Glen Ellyn Backyard Wildlife Program. This program does result in some minor expense, about \$3.00 per participant, per year. This covers the cost of producing and mailing the quarterly newsletter and certificates for those who become certified members. We have about 350 participants at this time.

Golf

We will continue with several newer efforts to increase golf rounds.

1 - Tee Time Reservations will be accepted 28-days in advance, instead of one week in advance, to better compete with other golf courses.

2 - The 18-hole course will remain open until dark instead of closing at 5:30 PM every day.

3 - Golf outings will be scheduled on the 4 18-hole course during the hours of 2:00 PM through 4:00 PM seven days a week.

4 - A weekend discounted green fee is in effect on the 18-hole course after 2:00 PM.

5 - The VIP card, which offers the holder a 20% discount on green fees, will be sold for \$50 and can be used on all 27-holes. This card was \$100 prior to last year. The VIP card for the 9-hole course only remains at \$30.

We will continue to attempt to boost demand for the driving range and 9-hole course with direct mail promotional coupons. We will also increase advertising in Yellow Pages telephone directories, but this will have its greatest impact in 2005, as the new directories were not distributed until August 2004.

We will continue to work with a golf public relations firm to increase coverage by the media. Our marketing plan to promote the 18-hole course will include hosting the 2005 US Open Sectional Qualifying and 2005 Western Open Qualifying. These are two of the biggest single day golf events in the Chicago market. A website is being developed to improve communication with customers and provide additional marketing opportuni-

ties.

Facilitating the movement of play around the golf course is a major goal in 2005. We will continue to give golfers who KEEP PACE a complimentary beverage, as a show of our appreciation. In 2005, we expect to give away \$60,000 (at retail) of these beverages. Note that this expense shows in Food Service. We could budget this as a revenue to FOOD SERVICE, and an expense to GOLF, but this would inflate our overall revenue/expense totals by \$60,000.

Food Service

A new manager - our first management change in Food Service since 1990 - offers the opportunity to invigorate our hospitality operation. We will try to improve service levels and profitability, without losing any of the stability that was developed under the previous manager.

The decrease in rounds of golf over the past few years has hurt Food Service financially. Food Service sales are closely tied to rounds played. When rounds and food sales drop, it is impossible to reduce expenses by a comparable amount, without reducing the level of hospitality being offered to golf customers. The only way that we can continue to offer the current level of hospitality in the face of lower rounds played is to reduce Food Service's reliance on golf sales. We will continue to use promotional coupons mailed to the general public, try to improve breakfast sales on weekend mornings, build a year-round lunch business and increase the number of private parties held during the off-season.

The Food Service Division operated with two full-time staff members, a Manager and an Assistant Manager, for several years. The Assistant Manager had assumed some general administrative responsibilities, with 25% of the salary of that position charged to Administration (55 700). The Assistant Manager position became vacant due to a resignation in January 2004. That position will continue to go unfilled. Work is being performed by seasonal staff until sales increase enough to justify reinstating the position.

After several years of stability, the increase in the Illinois minimum wage will have a significant impact on wages for seasonal staff. This will impact food service more than any other area. It will also result in an

increase in menu prices throughout the industry as restaurants pass some of that cost onto their customers. The minimum wage increased \$1.00 (18%) to \$6.50 January 2005 and will go up by the same amount again in 2006.

Lambert Lake

In 2005 we will develop a plan that will enhance the conservation value that Lambert Lake provides the community as an environmental and educational asset.

IMRF - Retirement Fund Contributions

The employer portion of retirement fund contributions has tripled in the past two years. This expense was 1% of full-time salaries two years ago and is 3% in the 2005-06 budget. The total cost of employer contributions is \$27,000.

While this is not a burdensome expense (\$27,000 in 2005-06) it is an expense over which we do not have much direct control. Contribution levels are established by state law. Our contribution level has been artificially low for several years, due to healthy retirement fund reserves that the Village has in its account. We expect that our contribution level will increase to about 12% of salaries at some point in the future. This would add an additional \$93,000 a year to our operating costs.

Capital Projects

We deferred routine replacement of worn motorized golf carts in 2002 and in 2003. We did that because 85% of all cart rentals occur on the 18-hole course and we knew that the new carts would spend most of 2003 and half of 2004 deteriorating in the weather while the course was being renovated. We replaced 37 carts of our 87 cart rental fleet in the 2004. In the 2005-06 budget, we are providing two years worth of replacement purchases. We plan on purchasing ten carts in April 2005 and an addition ten carts in 2006. We are not changing the frequency with which we replace carts.

Future Renovation Projects

The golf practice facilities were not renovated with the 18-hole course in 2003. Eventually, a renovation plan for the practice facilities will be developed. The financial cost of renovating the practice facilities will be minimal. The bigger issue will be customer disruption.

There are no thoughts of addressing clubhouse shortcomings in the near term. Staff and Recreation Commissioner Ferris evaluated some basic clubhouse needs during 2003. The feasibility of a new clubhouse will be studied in the future when funds become available.

The golf course Master Plan includes several projects on the 9-hole course, including the rebuilding of every tee on that course. We will rebuild those tees as funds allow. The 9-hole course will remain open during throughout.

2005 GOALS

We have 4 Major Goals for the 2005 season.

1 - Pace of Play - Have play move at a faster pace at the Village Links than at any comparable public golf course in the Chicago market. Improve customer awareness of their pace of play and our efforts to assist them on both the 18 and 9 hole courses.

2 - Course Conditions - Maintain the 18-hole course in the superior condition presented in 2004 while improving the fairways. Maintain greens that are smoother and faster than those at most public golf courses.

3 - Revenue Growth - Have revenues grow beyond 1998 levels, with particular emphasis on golf revenues.

4 - Expand Food Service Revenues - Increase sales from non-golf customers to eliminate the need for a financial subsidy from golf while continuing to meet the hospitality needs of our golf customers.

Key Performance Indicators - We track the following Key Performance Indicators. Target performance levels are identified.

Total Revenue - \$4,000,000.

Rounds Played - 85,000

Golf Revenue (Green Fees, Motor Carts, & Driving Range) - \$2,800,000.

Pro Shop - \$290,000

Food Service - \$550,000

Controllable Food Service Expenses - Wages for seasonal / part time employees is 28% of revenue. The cost of products for resale, including dry goods, beer / wine, vending machine products, food, and beverages, is no more than 45% of revenue.

Keep Pace - 80% of golfers Keep Pace

On Time - Be on time (within 7 minutes) for 90% of all rounds.

Stimpmeter (weekly) - Average 10.0, minimum 9.0 feet
April 15 - November (9-hole course 1.0 foot slower).

Meet Target Maintenance Interval Frequencies (MIF)
STAR Training - 80% of all seasonal employees in Golf and Food Service complete Customer Service training.

Maintenance Interval Frequencies

Maintenance is programmed at the following frequencies, stated in number of days between maintenance occurrences. These Maintenance Interval Frequencies (MIF) define the base standards of condition for our facilities.

	Spring / Fall	Summer
Greens		
Mow Greens	1	1
Roll	3-4	2-3
Groom	7	14
Lightly Topdress	14	14
Mow Surrounds	3-4	2-3
Mow Long Collars	2-3	2
Tees		
Mow Tees	3-4	2-3
Mow Tee Surrounds	3-4	3-4
Seed Divots	7	7
Fairways		
Mow Fairways	2	2
Mow Par 3 Fairways	2-3	2-3
Seed Divots	14	14
Roughs		
Mow Intermediate Roughs	3-4	3-4
Mow Roughs	7	7
Trim Roughs	7	7
Trim Clubhouse Lawns	7	7
Bunkers		
Rake - mechanical	2	2
Rake - manual	2-3	2-3
Trim Edge	10	10
Edge	45	45
Miscellaneous		
Change Cups	1	1
Pick Up Litter	1	1
Seed Driving Range Tee	1-2	1-2
Mow Driving Range Tee	3-4	2-3
Mark Water Hazards	10	10
Trim around Trees	30	30
Trim Lake Banks	30	30
Trim Willow Trees	42	42
Sweep Cart paths	30	14
Edge Yardage Plates	21	21
Mow Parks (Spring)	3-4	3-4
Mow Parks	7	7

RECREATION DEPARTMENT BUDGET		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED	
Village Links • Lambert Lake Panfish Park • Co-Op Park						
REVENUE - 5500						
410400	SALES TAX	22,796	41,200	48,600	56,700	
460100	Investment Income	34,097	16,500	21,000	23,000	#1
		-	-	-		
440550	Green Fees	552,323	1,700,000	1,715,000	2,250,000	
440556	Driving Range	172,390	210,000	230,000	240,000	
440554	Pro Shop - Sales	154,892	280,000	250,000	290,000	
440557	Resident Cards	28,700	30,000	32,000	33,000	
440555	Motor Carts	47,859	235,000	308,000	365,000	
440552	Food Services	180,644	330,000	470,000	550,000	
		-	-	-		
489100	Miscellaneous - Over/Short	195	-	-		
489000	Miscellaneous Revenue	63,886	110,000	110,000	120,000	#2
499999	Use of Cash	4,719,111	912,600	806,800	86,700	
	TOTAL REVENUES	\$ 5,976,891	\$ 3,865,300	\$ 3,991,400	4,014,400	

The 18-hole golf course was closed for renovation from the start of 2003 through June 22, 2004. The 18-hole course generates approximately 67% of Green Fee revenue, 85% of Motor Cart revenue, 60% of Food Service revenue, 50% of Miscellaneous revenue, 45% of Pro Shop revenue and 25% of Driving Range revenue. The closing reduced revenue for all of 2003-04 and for the first 7 weeks of 2004-05.

#1 - Interest income is down because we reduced cash reserves to pay for portions of the golf course renovation.

#2 - Includes the following revenue items:

Hand Cart Rental	\$14,000
Club Repairs	8,000
Handicaps	24,000
Lockers	7,000
Club Rentals	6,000
Junior Golf Lessons	13,000
Adult Group Golf Lessons	7,000
Permanent Time Registration	10,000

EXPENSE SUMMARY				
	ACTUAL		ESTIMATED	
EXPENSE SUMMARY	EXPENSE	BUDGET	ACTUAL	PROPOSED
BY DIVISION	FY 03-04	FY 04-05	FY 04-05	FY 05-06
ADMINISTRATION	817,499	831,700	837,700	877,900
GOLF COURSE MAINTENANCE	733,426	925,400	944,300	1,050,900
GOLF SERVICES	418,423	642,400	619,200	724,000
FOOD SERVICES	327,867	423,200	512,400	604,100
PARKS	18,405	11,800	12,800	14,700
PRO SHOP	206,897	273,700	253,200	279,300
MOTOR CARTS	10,760	35,100	34,800	41,200
MECH. MAINT - ADMINISTRATION	522	1,000	1,300	1,000
MECH. MAINT - GROUNDS	127,753	131,700	124,200	127,300
MECH. MAINT - GOLF	13,677	13,800	12,800	12,400
MECH. MAINT - FOOD SERVICE	10,539	16,700	15,100	16,800
MECH. MAINT - PRO SHOP	0	500	500	500
MECH. MAINT - CARTS	9,034	15,200	23,900	23,100
TOTAL OPERATING EXPENSES	\$2,694,802	\$3,322,200	\$3,392,200	\$3,773,200
CAPITAL EXPENDITURES	3,280,341	543,100	579,000	241,200
GRAND TOTAL EXPENSES	\$5,975,143	\$3,865,300	\$3,971,200	\$4,014,400
IMPACT ON FUND BALANCE	-4,717,364	-912,600	-786,600	-86,700

Available Cash Analysis (000's)

Available Cash May 1, 2004	\$1,469
Estimated FY05 Inflow (Outflow)	(787)
Estimated FY06 Inflow (Outflow)	(87)
<u>Less minimum 25% Cash Reserve Policy</u>	<u>943</u>
Projected Available April 30, 2006	(348)

Recreation Department**Fiscal Year 2005-06**

Personnel Schedule				
Recreation Fund Summary				
		FY 03-04	FY 04-05	FY 05-06
	Salary	Number of	Number of	Number of
Classification	Range	Employees	Employees	Employees
Recreation Director	20	1	1	1
Administrative Secretary	9	1	1	1
Golf Course Superintendent	17	1	1	1
Senior Grounds Supervisor	13	2	2	2
Grounds Supervisor	10	1	1	1
Horticulturist	10	1	1	1
Arborist	9	1	1	1
Building & Equipment Maint. Supervisor	12	1	1	1
Grounds Maintenance Mechanic	10	1	1	1
Director of Golf	16	1	1	1
Head Golf Professional	14	1	1	1
First Assistant Golf Professional	11	1	1	1
Food Service Manager	15	1	1	1
Food Service Supervisor	10	1	0	0
Total		15	14	14

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
DIVISION 55700 - ADMINISTRATION					
*****Personnel Services*****					
510100	Salaries - Regular	158,525	150,500	151,000	155,000 #1
510200	Overtime	-	-	-	
510300	Temporary Help	-	-	-	
510400	FICA Taxes	11,317	11,500	11,600	11,900
510500	IMRF Employer Contributions	2,002	3,000	3,000	4,700
TOTAL PERSONNEL SERVICES		\$ 171,844	\$ 165,000	\$ 165,600	171,600
*****Contractual Services *****					
520700	Legal - General Counsel	-	1,000	-	1,000
520600	Dues-Subscriptions-Reg Fees	3,953	3,500	6,000	6,000
520835	Bank Charges	177			
520620	Employee Education	225	1,500	-	1,500
590120	Accounting Service Charge	77,200	77,200	77,200	77,200
520875	Liability Ins Deductable		-	-	
520890	Health Insurance / Seasonal		4,000	2,000	3,000
590610	Transfer to Insurance - Gen	104,700	82,200	82,200	118,500
590300	Transfer to G.O. Bond Fund	347,820	339,500	339,500	339,500 #2
590600	Transfer to Insurance - Health	83,200	108,600	108,600	94,900
599999	Transfer To Cash Reserves		-	-	
TOTAL CONTRACTUAL SERVICES		\$ 617,275	\$ 617,500	\$ 615,500	641,600
*****Commodities*****					
530100	Office Supplies	7,102	8,000	8,000	8,000
TOTAL COMMODITIES		\$ 7,102	\$ 8,000	\$ 8,000	8,000
*****Resalable Supplies & Expenses*****					
520955	Sales Taxes - Links	21,278	41,200	48,600	56,700
TOTAL RESALE SUPPLIES/EXPENSES		\$ 21,278	\$ 41,200	\$ 48,600	56,700
TOTAL OPERATING EXPENSES		\$ 817,499	\$ 831,700	\$ 837,700	877,900
*****Capital Expenditures*****					
580110	Equipment/Capital Outlay	5,908	292,100	270,000	196,200
570155	Vehicles/Capital Outlay	-	-	-	
570135	Land Improvements	3,272,075	80,000	151,000	45,000
570100	Buildings	2,358	171,000	158,000	
TOTAL CAPITAL EXPENDITURES		\$ 3,280,341	\$ 543,100	\$ 579,000	241,200
TOTAL EXPENDITURES		\$ 4,097,840	\$ 1,374,800	\$ 1,416,700	1,119,100

This Division consists of the office of the Recreation Director and general expenses that support the operating divisions. This includes the expense of processing invoices for payment, payroll, Resident Cards and VIP Cards. This division prepares newsletters, flyers, signs and brochures. All department insurance expenses (with the exception of Liquor Liability, which is in Food Service) and all capital expenditures are in this division.

#1 - Salaries are reduced in 2004-05 because a full-time position that was split between Food Service and Administration is being left vacant.

#2 - 55700-590300 Debt service on a 20-year \$4,500,000 January 2003 Bond Issue to finance a golf course renovation. The bond issue carries an average annual interest cost of 4.25%. Payments began in 2003. The final payment is scheduled for January 1, 2023.

RECREATION DEPARTMENT				
			38415.59338	
CAPITAL EXPENDITURES FY 2005-06				
	QTY	ITEM	BUDGET	
Replacement	20	Yamaha® Golf Carts	50,000	(1)
Renovation		Rebuild Tees on Two Holes - 9-Hole Course	40,000	(2)
Replacement	5	Toro® Flex Walking Greensmowers	32,000	(3)
Replacement	1	Fairway Aerator	18,000	(4)
Replacement	3	Turf Runabouts - Electric	16,000	(5)
Replacement	1	Wide Area Rotary Mower	16,000	(6)
Replacement		Computers - Hardware, peripherals, software	15,000	(7)
Replacement	1	Rotary Mower (Out Front)	15,000	(8)
Replacement	1	Greens Rollers	8,000	(9)
Addition		Fairway Slicer	7,000	(10)
Replacement		Driving Range Ball Washer	5,000	(11)
Renovation		Family Tees - 9-Hole Course	5,000	(12)
Addition	1	Green / Tee Mower 28" (used)	5,000	(13)
Replacement	1	Turbine Leaf Blower	5,000	(14)
Addition	1	Laser Lever	2,000	(15)
Replacement	1	Wire Locator	1,200	(16)
Renovation	1	Aerial Photograph	1,000	(17)
TOTAL FY 2005-06			\$ 241,200	

#1 - This is the routine replacement of 20 worn golf carts. We expect to purchase ten of these carts in the Spring of 2005 and the other half in the Spring of 2006. We have been purchasing Yamaha® gasoline powered carts because our research and experience shows that cart to be appreciably more cost effective to operate than other gasoline carts on the market. We are watching a newly released cart manufactured by Club Car®, but that cart was considerably more expensive than Yamaha® in 2004.

#2 - The Golf Course Master Plan developed in 2001 called for renovation projects on the 9-hole course to be phased in over several years without closing the course. This would provide funds for the rebuilding of tees on two holes. This work will be done in house, as staff time permits. The primary benefit of doing this work in house would be to minimize disruption for golfers, although there would be some cost savings as well.

#3 - Replacement of five existing walking greens mowers purchased in 1993 (1) and 1995 (4). The Toro Company has developed a walking greens mower that produces a smoother putting surface even when mowed by a less skilled operator. This replacement would improve putting conditions and reduce training and supervision time. This item is being carried over from the previous budget. We are purchasing a single mower from the six budgeted in 2004-05 and will test that mower to confirm that the benefits of using the mower warrant the switch.

#4 - Routine replacement of a fairway aerator. This replacement will be less expensive than the unit being replaced, because equipment manufacturers have developed an aerator that is powered by a tractor PTO instead of an internal engine.

#5 - Routine replacement of lightweight maintenance vehicles purchased in 1993 and 1994. The replacement vehicles will be electric powered, as part of an ongoing effort to reduce noise on the golf course. We currently use an electric powered turf runabout vehicle, riding greens mower, and riding sand rake.

#6 - Routine replacement of a wide area rotary mower.

#7 - Computers, peripherals and software - \$15,000. This is routine replacement of existing equipment, including the computerized point-of sale (POS) system purchased in 1997. We do not have any service agreements on any computer hardware or peripherals throughout the department. We find that it is more economical to replace these items when they fail rather than maintain expensive service agreements. 2005 will be the eighth season of use of the POS system. Much of the original hardware is still in use. Replacement needs will increase as the equipment ages.

#8 - Replacement of the unit used to roll greens. The unit being replaced is a converted riding greens mower. The replacement unit would be configured in such a way as to reduce the labor required to roll a green without damaging the surface or reducing effectiveness.

#9 - This is a unit that is pulled behind a tractor to slice slits into the fairways. We experimented with a rented unit in the Fall of 2004 and found this to be an effective help to managing fairways with less disruption to the playing surface. This does not replace conventional core aeration completely, but it reduces the need for that expensive and disruptive task.

#10 - Routine replacement of a worn driving range ball washer that requires considerable operational maintenance and is no longer effective at cleaning balls.

#11 - The Golf Course Master Plan adopted in 2001 calls for the addition of Family Tees on the 9-hole course. Family Tees are small, modest tee boxes off to the side of each fairway. These tees shorten the playing length of each hole to make them more playable for young children. Currently, the 9-hole course plays 2744 yards from the forward (Red) tees. Two sets of Family Tees would be added to allow the course to play 2100 yards or 1400 yards. The Family Tees are not expected to attract a large volume of golfers, nor will they change the look or feel of the 9-hole course. This work will be done in house.

#12 - This is the addition of a used green and Tee mower. The design of the new 18-hole course greens includes a narrower collar. In 2004 we used a regular greens mower to mow this collar, producing an 18" width. This purchase would be a 28" wide mower, allowing for a more conventional collar. We will also use this mower to experiment with mowing some of the smaller tee boxes on the 18-hole course, to see if the larger mower produces a significant labor savings on certain holes.

#13 - Routine replacement of an existing leaf blower.

#14 - This would be a new piece of equipment that would be used when installing drainage lines. A laser level will be faster to work with than the conventional transit.

#15 - Routine replacement of a worn wire locator that is used when working with the irrigation system and other underground utilities.

#16 - Routine replacement of worn out patio umbrellas used at the clubhouse.

#17 - Routine replacement of a 1"=100' scale aerial photograph of the golf course. This photograph is used when planning maintenance operations and projects. The new photograph would reflect all of the changes made to the golf course during the 2003 renovation. We use a digital version of the aerial photograph as a base layer on many plans and maps developed using our computer aided design (CAD) system.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
DIVISION 55710- GOLF COURSE MAINTENANCE					
****Personnel Services*****					
510100	Salaries - Regular	339,957	342,100	350,600	356,000 #1
510200	Overtime	20,477	5,000	7,500	8,000
510300	Temporary Help	158,149	243,900	254,000	305,000 #1
510400	FICA Taxes	38,412	45,200	46,800	51,200
510500	IMRF Employer Contributions	4,327	6,900	7,200	10,900
	TOTAL PERSONNEL SERVICES	\$ 561,321	\$ 643,100	\$ 666,100	731,100
****Contractual Services *****					
520970	Maintenance-Building & Grounds	1,304	3,000	6,700	4,000
		-	-	-	
520980	Maintenance-Drain & Irrig	4,194	4,000	4,600	6,000 #2
521055	Professional Services - Other	279	7,000	7,500	6,500 #3
520615	Recruiting and Testing	83	500	-	300
520620	Employee Education	2,331	5,500	5,500	6,500
521195	Telecommunications	3,219	4,500	3,800	4,000
521200	Utilities	31,577	22,500	34,600	35,000 #4
520625	Travel	-	-	-	
	TOTAL CONTRACTUAL SERVICES	\$ 42,988	\$ 47,000	\$ 62,700	62,300
****Commodities*****					
530105	Operating Supplies	14,323	46,800	40,200	40,000 #5
530425	Landscape Supplies	16,404	25,000	34,600	27,000 #6
530445	Uniforms	3,040	6,000	5,900	6,000
530440	Treatment Costs & Pesticides	50,838	100,000	60,400	104,000 #7
530415	Fertilizer	17,121	22,000	38,100	38,000 #8
530435	Sod,Seed,Sand & Gravel	17,118	22,000	19,900	24,000 #9
	TOTAL COMMODITIES	\$ 118,844	\$ 221,800	\$ 199,100	239,000
****Vehicle Operating*****					
530300	Gas and Oil	10,273	13,500	16,400	18,500
	TOTAL VEHICLE OPERATING	\$ 10,273	\$ 13,500	\$ 16,400	18,500
	TOTAL OPERATING EXPENSES	\$ 733,426	\$ 925,400	\$ 944,300	1,050,900

This Division is responsible for maintaining the 240 acre Village Links golf course, including the clubhouse site, practice facilities, parking lots, storm water detention system and fences.

Many line items were reduced in 2003-04 due to the 18-hole course being closed for renovation.

#1 - 55710-510300 Seasonal staff is budgeted lower than normal by \$32,000. This work will be performed by full-time staff. This is being done to help offset a decline in overall revenue.

#2 - 55710-520980 Includes funds for drain tile; irrigation parts (sprinklers, controllers, pipe, wire); rental of air compressor to drain the system in the Fall (\$1,000).

#3 -55710-521055 Includes funds for laboratory testing of soils, top dressing and irrigation water, and consultation services with the United States Golf Association.

#4 - 55710-521200 Includes funds for heat and electricity for the maintenance building, and electricity to operate the irrigation system.

#5 - 55710-530105 Includes funds for bunker rakes and green & tee equipment: golf flags and flagsticks, tee markers, tee benches, ball washers, benches, trash containers; miscellaneous supplies: paints, stains, wipes, soaps, cleaners, etc. Provides for the cost of leasing special equipment used on projects.

#6- 55710-530425 Provides materials used in the planting and care of all landscaping and trees at the golf course. This includes new trees and shrubs, annual flowers, spring bulbs, contract tree trimming, and materials (mulch, decorative stone, soil amendments, timbers, fabric, etc.

#7- 55710-530440 Includes: insecticides (\$8,000), wetting agents (\$8,000), herbicides (\$2,000), plant growth regulators (\$4,000), fungicides (\$76,000), plastic spray (\$4,000) and miscellaneous specialized pesticides (\$2,000).

#8 - 55710-530415 Includes: Fertilizer - greens (\$7,000), tees (\$4,000), driving range tee (\$1,000), fairways (\$14,000), and roughs (\$10,000).

#9 - 55710-530435 Includes: seed (\$4,000), sod (\$1,000), bunker sand (\$5,000), topdressing (greens \$8,000), driving range tee soil (\$6,000).

RECREATION DEPARTMENT BUDGET					
Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
DIVISION 55720 - GOLF SERVICES					
*****Personnel Services*****					
510100	Salaries - Regular	138,542	139,000	139,000	158,200
510200	Overtime	2,242	5,600	8,500	5,000
510300	Temporary Help	117,378	196,300	182,000	242,200 #1
510400	FICA Taxes	19,299	26,100	25,200	31,000
510500	IMRF Employer Contributions	1,746	2,900	3,000	4,900
	TOTAL PERSONNEL SERVICES	\$ 279,208	\$ 369,900	\$ 357,700	441,300
*****Contractual Services *****					
		-	-	-	
520900	Postage	2,133	10,000	10,000	10,000
520905	Printing	12,569	25,000	25,000	25,000 #2
521055	Professional Services - Other	9,900	25,000	25,000	25,000 #3
520810	Credit Card Fees	14,361	35,000	48,000	59,000
520600	Dues-Subscriptions-Reg Fees	2,822	4,000	3,500	4,000
520620	Employee Education	3,361	4,000	3,500	4,000
521195	Telecommunications	7,406	22,000	11,000	14,000 #4
521200	Utilities	33,469	19,000	30,000	30,000
520625	Travel	-	1,200	1,200	1,200
	TOTAL CONTRACTUAL SERVICES	\$ 86,020	\$ 145,200	\$ 157,200	172,200
*****Commodities*****					
530105	Operating Supplies	35,903	80,000	75,000	75,000 #5
530445	Uniforms	1,482	18,000	4,000	6,000
	TOTAL COMMODITIES	\$ 37,385	\$ 98,000	\$ 79,000	81,000
*****Vehicle Operating*****					
520940	Repairs Clubs	2,570	5,300	5,300	5,500 #6
	TOTAL VEHICLE OPERATING	\$ 2,570	\$ 5,300	\$ 5,300	5,500
*****Resaleable Supplies & Expenses****					
520950	Handicaps Fees	13,240	24,000	20,000	24,000 #7
	TOTAL RESALE SUPPLIES/EXPENSES	\$ 13,240	\$ 24,000	\$ 20,000	24,000
	TOTAL OPERATING EXPENSES	\$ 418,423	\$ 642,400	\$ 619,200	724,000

This Division schedules play, sells green fees, and helps play move through the course. It also operates the golf driving range, sells resident cards, lockers, handicaps, club repairs, and conducts golf events and instruction programs.

#1 55720-51300 Expenses are being held down due to reduced golf revenues throughout the public golf market. The three full-time staff members in the Golf Division will spend more time in operations to compensate for a portion of these changes.

#2 55720-520905 Includes the cost of printing newsletters, brochures, business forms, envelopes, and stationery, and score cards.

#3 55720-521055 - Includes funds for the development and maintenance of a website and for a public relations firm.

#4 55720-521195 - We are experimenting with an expanded Yellow Pages listing program that provides display ads or in-column ads in Yellow Pages directories in the greater DuPage County area, at a cost of about \$11,000 annually. We started to expand our program in August 2004 as different directories were published. Coverage peaked in December 2004 and will continue at that level through August 2006. We will evaluate sales results to determine if we want to continue with the broader listing program. If successful, we would see increases in 9-hole play and driving range sales.

#5 55720-530105 Includes driving range balls and baskets. Includes score card pencils, janitorial supplies, rest room supplies, and office supplies. Includes rental of equipment for special events (tents, tables, chairs, linens, etc.). Includes \$12,000 for direct mail promotional coupons and advertising. This pays for half of a \$24,000 coupon program promoting the 9-hole course, the driving range and the Village Links Grill. In 2004, the coupon program generated \$100,000 in total sales.

#6 55720-520940 Club repair revenue exceeds expense and is reported in Miscellaneous Revenue 5500-89000.

#7 55720-520950 We provide golf handicaps as a service to our customers. We collect a fee from each handicap customer that covers the handicap fee charged to us by the Chicago District Golf Association. Handicap Revenues are reported in Miscellaneous Revenue 5500-489000.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED	
DIVISION 55730 - GOLF FOOD SERVICES						
****Personnel Services*****						
510100	Salaries - Regular	104,708	71,600	68,000	52,000	#1
510200	Overtime	-	2,000	3,000	5,500	
510300	Temporary Help	76,366	128,000	148,000	209,000	
510400	FICA Taxes	14,272	15,400	16,800	20,400	
510500	IMRF Employer Contributions	1,291	1,500	1,400	1,700	
	TOTAL PERSONNEL SERVICES	\$ 196,637	\$ 218,500	\$ 237,200	288,600	
****Contractual Services*****						
520905	Printing	-	-	-	-	
		-	-	-	-	
520810	Credit Card Fees	659	1,100	3,800	4,000	
520600	Dues-Subscriptions-Reg Fees	676	1,800	2,000	2,300	
		-	-	-	-	
520620	Employee Education	-	200	200	200	
521195	Telecommunications	1,401	1,400	1,400	1,400	
521200	Utilities	17,419	18,000	22,000	22,000	
		-	-	-	-	
520875	Liability Ins Deductable	1,548	2,000	1,700	2,000	
	TOTAL CONTRACTUAL SERVICES	\$ 21,703	\$ 24,500	\$ 31,100	31,900	
****Commodities*****						
530105	Operating Supplies	8,288	10,000	22,000	22,000	#2
530445	Uniforms	409	2,200	2,600	3,000	
	TOTAL COMMODITIES	\$ 8,697	\$ 12,200	\$ 24,600	25,000	
****Resalable Supplies & Expenses*****						
530410	Dry Goods	3,505	7,900	7,100	8,300	#3
530400	Beer and Wine	12,046	28,100	37,600	44,000	
530450	Vending Machines Expenses	213	-	-	-	#4
530420	Food/Resale	68,374	99,000	141,000	165,000	
530405	Beverages/Resale	16,692	33,000	33,800	41,300	
	TOTAL RESALABLE SUPPLIES & EXPENSES	\$ 100,830	\$ 168,000	\$ 219,500	258,600	
	TOTAL OPERATING EXPENSES	\$ 327,867	\$ 423,200	\$ 512,400	604,100	

This Division offers food and beverage service at the Clubhouse, at Golf Express, at the Halfway House, through vending machines, and through an on-course beverage cart.

In a full year, this division provides \$60,000 worth of free beverages to golf customers, as a reward for their efforts KEEPING PACE on the course. This represents a lost sales opportunity for food service. A profit analysis of food service should include this \$60,000 in revenue, which the Golf Division would pay, since Golf is the beneficiary of the expenditure. Expenses are incurred in seasonal labor, dry goods, utilities and beverage line items. We distributed \$42,000 in KEEP PACE beverages in FY 03-04, because the 18-hole course was closed for renovation.

Sales in FY 03-04 were held down by the 18-hole course being closed for renovation. This continued for the first seven weeks of FY 2004-05.

#1 - Beginning in January 2004, salaries were reduced by an FTE of .75 due to a vacancy that is being filled by seasonal food service staff.

#2 55730-530105 Includes tableware, glassware, kitchenware, janitorial and sanitation supplies.

#3 55730-530410 Disposable paper products including cups, lids, napkins, place mats, and coffee stirrers.

RECREATION DEPARTMENT BUDGET		FY 03-04	FY 04-05	FY 04-05	FY 05-06
Village Links • Lambert Lake Panfish Park • Co-Op Park		ACTUAL	BUDGET	ESTIMATED	PROPOSED
DIVISION 55740 - PARKS MAINTENANCE					
*****Personnel Services*****					
510100	Salaries - Regular	10,797	5,600	3,700	3,800
510200	Overtime	-	-	-	-
510300	Temporary Help	5,089	3,900	7,500	8,400
510400	FICA Taxes	1,366	700	900	900
510500	IMRF Employer Contributions	153	100	100	100
	TOTAL PERSONNEL SERVICES	\$ 17,405	\$ 10,300	\$ 12,200	13,200
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	-	-	-	-
		-	-	-	-
520980	Maintenance-Drain & Irrig	-	-	-	-
521055	Professional Services - Other	-	-	-	-
521200	Utilities	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	
*****Commodities*****					
530105	Operating Supplies	-	500	-	500
530440	Treatment Costs & Pesticides	-	-	-	-
530415	Fertilizer	1,000	-	-	-
530435	Sod,Seed,Sand & Gravel	-	1,000	600	1,000
	TOTAL COMMODITIES	\$ 1,000	\$ 1,500	\$ 600	1,500
*****Vehicle Operating*****					
530300	Gas and Oil	-	-	-	-
	TOTAL VEHICLE OPERATING	\$ -	\$ -	\$ -	
	TOTAL OPERATING EXPENSES	\$ 18,405	\$ 11,800	\$ 12,800	14,700

This Division performs all grounds maintenance for Panfish Park, Lambert Lake, and Co-Op Park.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
DIVISION 55750 - PRO SHOP MERCHANDISE					
*****Personnel Services*****					
510100	Salaries - Regular	45,879	46,300	46,300	36,300
510200	Overtime	-	-	-	
510300	Temporary Help	6,758	-	-	8,000 #1
510400	FICA Taxes	3,988	3,500	3,500	3,400
510500	IMRF Employer Contributions	592	900	900	1,100
	TOTAL PERSONNEL SERVICES	\$ 57,216	\$ 50,700	\$ 50,700	48,800
*****Contractual Services*****					
520900	Postage	-	-	-	
520905	Printing	-	-	-	
		-	-	-	
520810	Credit Card Fees	4,126	5,000	4,700	5,000
521195	Telecommunications	1,533	1,500	1,500	1,500
520625	Travel	2,108	3,000	3,000	3,000
	TOTAL CONTRACTUAL SERVICES	\$ 7,767	\$ 9,500	\$ 9,200	9,500
*****Commodities*****					
530105	Operating Supplies	5,557	3,500	5,800	3,500
	TOTAL COMMODITIES	\$ 5,557	\$ 3,500	\$ 5,800	3,500
*****Resaleable Supplies & Expenses****					
520945	Products/Resale	136,357	210,000	187,500	217,500 #2
		-	-	-	
	TOTAL RESALE SUPPLIES/EXPENSES	\$ 136,357	\$ 210,000	\$ 187,500	217,500
	TOTAL OPERATING EXPENSES	\$ 206,897	\$ 273,700	\$ 253,200	279,300

This Division operates a retail golf equipment business.

#1 - We have eliminated the position of Pro Shop Merchandiser that is budgeted in a normal year. The duties of that position will be picked up by the three full-time employees in the Golf Division, with some help from other seasonal staff.

#2 - 55750-520945 - Reflects decreased sales in FY 03-04 due to closing of the 18-hole course for renovation.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
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DIVISION 55780 - MOTORIZED CARTS

*****Personnel Services*****				
510100	Salaries - Regular	-	-	-
510200	Overtime	731	-	-
510300	Temporary Help	7,821	27,000	26,000
510400	FICA Taxes	655	2,100	2,000
510500	IMRF Employer Contributions	511	-	-
	TOTAL PERSONNEL SERVICES	\$ 9,717	\$ 29,100	\$ 28,000
*****Vehicle Operating*****				
530300	Gas and Oil	1,042	6,000	6,800
	TOTAL VEHICLE OPERATING	\$ 1,042	\$ 6,000	\$ 6,800
	TOTAL OPERATING EXPENSES	\$ 10,760	\$ 35,100	\$ 34,800

This Division rents and services the motorized golf cart fleet (87 carts).

Expenses in FY 03-04 are reduced to reflect decreased motor cart rentals due to the 18-hole course being closed for renovation.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
DIVISION RECAP - MECHANICAL MAINTENANCE					
*****Personnel Services*****					
510100	Salaries - Regular	110,690	115,600	114,400	120,100
510200	Overtime	1,637	2,700	1,000	800
510300	Temporary Help	7,780	-	100	#1
510400	FICA Taxes	8,868	9,100	8,800	9,300
510500	IMRF Employer Contributions	1,413	2,400	2,300	3,600
	TOTAL PERSONNEL SERVICES	\$ 130,387	\$ 129,800	\$ 126,600	133,800
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	7,308	10,500	9,900	8,500
520975	Maintenance-Equipment	20,466	34,000	37,000	35,500
	TOTAL CONTRACTUAL SERVICES	\$ 27,774	\$ 44,500	\$ 46,900	44,000
*****Commodities*****					
530105	Operating Supplies	2,764	3,200	3,400	2,700
530445	Uniforms	600	1,100	900	600
	TOTAL COMMODITIES	\$ 3,365	\$ 4,300	\$ 4,300	3,300
	TOTAL OPERATING EXPENSES	\$ 161,525	\$ 178,600	\$ 177,800	181,100

This is a summary of Mechanical Maintenance Expenses for the maintenance of Equipment and Buildings.

#1 A seasonal mechanic position was being eliminated on a trial basis in 2004-05 and is continued in FY 2005-06. This reduces total hours by mechanics by roughly 25% and leaves us with two full-time mechanics.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
55705 - MECHANICAL MAINTENANCE-ADMIN.					
*****Personnel Services*****					
510100	Salaries - Regular				
510200	Overtime				
510300	Temporary Help				
510400	FICA Taxes				
510500	IMRF Employer Contributions				
	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	
*****Contractual Services*****					
520970	Maintenance-Building & Grounds				
520975	Maintenance-Equipment	522	1,000	1,300	1,000
	TOTAL CONTRACTUAL SERVICES	\$ 522	\$ 1,000	\$ 1,300	1,000
*****Commodities*****					
530105	Operating Supplies				
530445	Uniforms				
	TOTAL COMMODITIES	\$ -	\$ -	\$ -	
	TOTAL OPERATING EXPENSES	\$ 522	\$ 1,000	\$ 1,300	1,000
55715 - MECHANICAL MAINTENANCE-GROUNDS					
*****Personnel Services*****					
510100	Salaries - Regular	89,444	92,200	86,000	89,700
510200	Overtime	1,430	1,500	500	400
510300	Temporary Help	6,310	-	100	#1
510400	FICA Taxes	7,202	7,200	6,600	6,900
510500	IMRF Employer Contributions	1,113	1,900	1,700	2,700
	TOTAL PERSONNEL SERVICES	\$ 105,498	\$ 102,800	\$ 94,900	99,700
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	1,237	2,500	2,500	2,500
520975	Maintenance-Equipment	17,679	22,000	23,200	22,000
520620	Employee Education	-	300	-	
	TOTAL CONTRACTUAL SERVICES	\$ 18,916	\$ 24,800	\$ 25,700	24,500
*****Commodities*****					
530105	Operating Supplies	2,739	3,000	2,700	2,500
530445	Uniforms	600	1,100	900	600
	TOTAL COMMODITIES	\$ 3,340	\$ 4,100	\$ 3,600	3,100
	TOTAL OPERATING EXPENSES	\$ 127,753	\$ 131,700	\$ 124,200	127,300

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RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
55725 - MECHANICAL MAINTENANCE-GOLF					
*****Personnel Services*****					
510100	Salaries - Regular	6,913	5,100	3,900	4,800
510200	Overtime	14	200	100	100
510300	Temporary Help	629	-	-	#1
510400	FICA Taxes	556	400	300	400
510500	IMRF Employer Contributions	117	100	100	100
	TOTAL PERSONNEL SERVICES	\$ 8,230	\$ 5,800	\$ 4,400	5,400
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	4,900	4,000	3,800	3,000
520975	Maintenance-Equipment	532	4,000	4,300	4,000
	TOTAL CONTRACTUAL SERVICES	\$ 5,433	\$ 8,000	\$ 8,100	7,000
*****Commodities*****					
530105	Operating Supplies	14	-	300	
530445	Uniforms	-	-	-	
	TOTAL COMMODITIES	\$ 14	\$ -	\$ 300	
	TOTAL OPERATING EXPENSES	\$ 13,677	\$ 13,800	\$ 12,800	12,400
55735 - MECHANICAL MAINTENANCE-FOOD					
*****Personnel Services*****					
510100	Salaries - Regular	7,046	7,400	7,000	8,500
510200	Overtime	28	500	300	300
510300	Temporary Help	471	-	-	#1
510400	FICA Taxes	560	600	600	700
510500	IMRF Employer Contributions	105	200	100	300
	TOTAL PERSONNEL SERVICES	\$ 8,210	\$ 8,700	\$ 8,000	9,800
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	1,170	4,000	3,600	3,000
520975	Maintenance-Equipment	1,148	4,000	3,500	4,000
	TOTAL CONTRACTUAL SERVICES	\$ 2,318	\$ 8,000	\$ 7,100	7,000
*****Commodities*****					
530105	Operating Supplies	11	-	-	
530445	Uniforms	-	-	-	
	TOTAL COMMODITIES	\$ 11	\$ -	\$ -	
	TOTAL OPERATING EXPENSES	\$ 10,539	\$ 16,700	\$ 15,100	16,800

#1 A seasonal mechanic position was being eliminated on a trial basis in 2004-05 and is continued in FY 2005-06. This reduces total hours by mechanics by roughly 25% and leaves us with two full-time mechanics.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 03-04 ACTUAL	FY 04-05 BUDGET	FY 04-05 ESTIMATED	FY 05-06 PROPOSED
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55755 - MECHANICAL MAINTENANCE-PRO SHOP

*****Personnel Services*****				
510100	Salaries - Regular			
510200	Overtime			
510300	Temporary Help			
510400	FICA Taxes			
510500	IMRF Employer Contributions			
	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -
*****Contractual Services*****				
520970	Maintenance-Building & Grounds			
520975	Maintenance-Equipment	-	500	500
	TOTAL CONTRACTUAL SERVICES	\$ -	\$ 500	\$ 500
*****Commodities*****				
530105	Operating Supplies			
530445	Uniforms			
	TOTAL COMMODITIES	\$ -	\$ -	\$ -
	TOTAL OPERATING EXPENSES	\$ -	\$ 500	\$ 500

55785 - MECHANICAL MAINTENANCE-CARTS

*****Personnel Services*****					
510100	Salaries - Regular	7,287	10,900	17,500	17,100
510200	Overtime	165	500	100	
510300	Temporary Help	370	-	-	#1
510400	FICA Taxes	550	900	1,300	1,300
510500	IMRF Employer Contributions	77	200	400	500
	TOTAL PERSONNEL SERVICES	\$ 8,449	\$ 12,500	\$ 19,300	18,900
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	-	-	-	
520975	Maintenance-Equipment	585	2,500	4,200	4,000
	TOTAL CONTRACTUAL SERVICES	\$ 585	\$ 2,500	\$ 4,200	4,000
*****Commodities*****					
530105	Operating Supplies	-	200	400	200
530445	Uniforms	-	-	-	
	TOTAL COMMODITIES	\$ -	\$ 200	\$ 400	200
	TOTAL OPERATING EXPENSES	\$ 9,034	\$ 15,200	\$ 23,900	23,100

#1 A seasonal mechanic position was being eliminated on a trial basis in 2004-05 and is continued in FY 2005-06. This reduces total hours by mechanics by roughly 25% and leaves us with two full-time mechanics.