

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 a primary reason that the Village developed and operates these properties.

The Village Green athletic fields (35 acres) located on the west side of Lambert Road is owned by the Village of Glen Ellyn and is operated by the Glen Ellyn Park District under a rolling 25 year lease that began in 2003.

Funding

No tax dollars are used to maintain or operate Village of Glen Ellyn 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.

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. Twelve 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 monitor the 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.

Storm Water Detention System

The Village Links is both a golf course and a storm water detention system. This dual use facility protects homeowners from flood damage, protects the environment, and helps lower property taxes.

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.

About one third of the rain water that falls in Glen Ellyn runs through the Village Links. Water entering the system at the northwest portion of the system flows 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.

The storm water is slowed as it moves from pond to pond. Silt debris that is washed from streets and sidewalks settles in the ponds, preventing this debris from polluting downstream rivers. The water stored in the detention ponds is pumped onto the golf course as irrigation water. The golf course turf filters the mildly polluted storm run off water, cleaning it before it reaches the aquifers below.

Village Links revenues have paid for all maintenance and operating expenses of the storm water detention system since the system was constructed in 1965. Due to the age of the system, we monitor performance and deterioration to identify short term and long term funding needs.

There are four main costs of maintaining the storm water detention system. During the 2003 golf course renovation, about \$350,000 was spent on the storm water detention system, including pond expansion, silt removal, drain pipe replacement, and shoreline stabilization.

1. Silt Removal - The holding capacity of almost every storm water detention pond was improved during the 2003 golf course renovation. Silt removal is likely to cause the biggest expense over the next 20 years. We expect that some ponds will require silt removal during the 2020's. The cost of storm water detention pond silt disposal is expensive because it contains concentrations of metals and fuels dropped onto roads by vehicles, requiring that it be treated as a hazardous material.

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 - Many of the original corrugated metal drain pipes were replaced in 2003 during the golf course renovation. The new drain pipes are either concrete or composite plastics, which should last indefinitely.

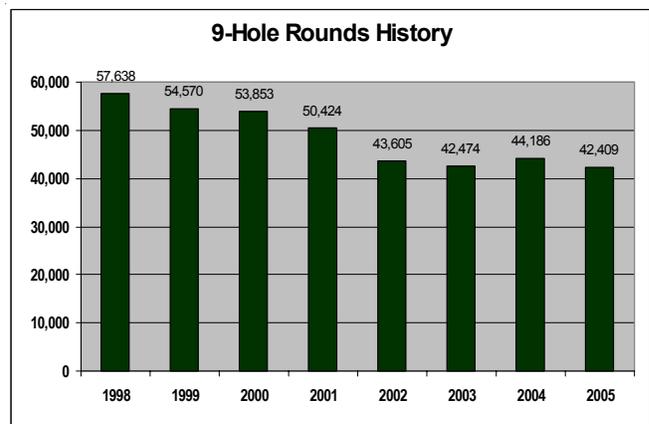
4. Control Structure Replacement - The concrete control structures are in fair condition for being 40 years old. They will not be prohibitively expensive to replace in another 30-40 years.

2005 REVIEW

The dominant factor affecting the golf business in 2005 was the continued constraint of golf revenues.

The number of golf courses in the market increased significantly in the 1990s. The impact of the increase in the number of courses was masked by an increase in the popularity of golf from 1994 to 2000 that allowed the Village Links to maintain a steady flow of golfers throughout the decade. Interest in golf declined slightly after September 11, 2001. Around this same time, the number of golfers that a golf course can accommodate declined due to improved golf club and golf ball technology that allows golfers to hit the ball farther and occupy more space on the course. The combined effect of these factors has been a limit on golf course revenues nation-wide.

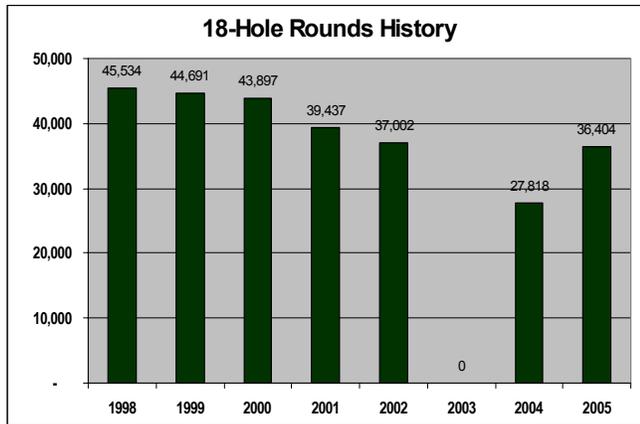
Rounds Played - Recent History



9-Hole Rounds declined after September 11, 2001 and have not recovered.

2005 was the first complete year since 2002 that all 27-holes of golf were open for play. Play on the 9-hole course has remained consistent since September 11, 2001. However, 9-hole green fee income, which averaged \$664,000 annually from 1997-2001, was only \$508,000 in 2005, a 24% decline from our peak year. We have had to offer discounts on the 9-hole course to

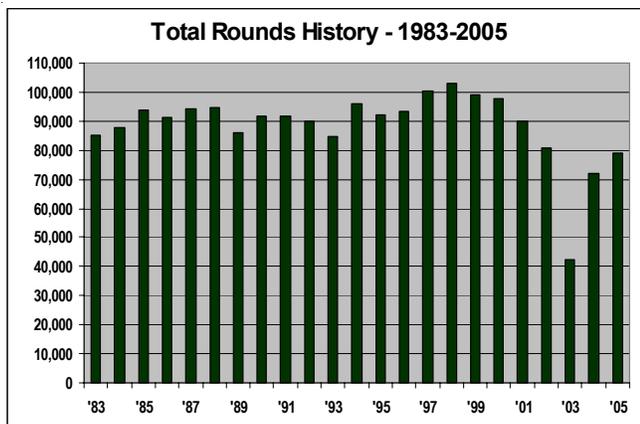
maintain volume. Without these discounts, revenue would be even lower.



18-Hole Rounds were close to pre-renovation levels in 2005.

2005 play on the 18-hole course was comparable to 2002 levels, but still down from the peak in 1998. Unlike the 9-hole course where Green Fee revenue is down, 2005 18-hole Green Fee revenue of \$1,318,000 is at an all time high. There is more demand for the renovated 18-hole course, which attracts more full fee customers.

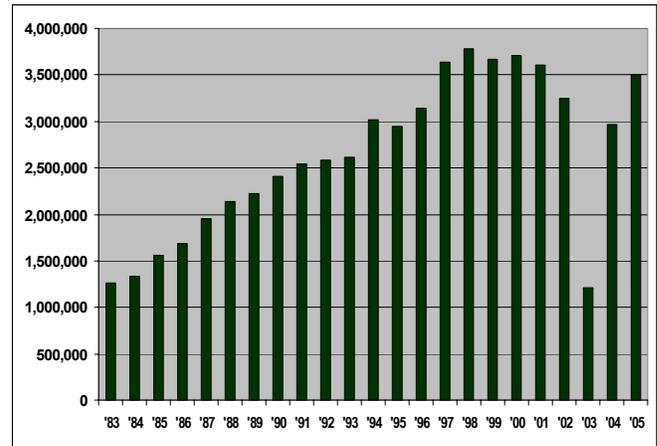
Golf Rounds Played 1983-2005



The shrinking capacity of a golf course makes it unlikely that we will see rounds above 90,000 again.

We reduced the number of tee times offered each day on the 18-hole course in 2005, to ease course congestion. While this did reduce course congestion, it also reduced the number of rounds that could be played by 10% - 15%. We effectively played the most rounds that we can expect to play on the 18-hole course; there is room to accommodate more customers on the 9-hole course.

Total Golf Course Revenue 1983-2005



Historically, a steady increase in revenue allowed us to cover the cost of inflation. Flattened revenues over the past eight years has made covering all expenses a challenge.

Grounds (Golf Course Maintenance)

The golf course was in generally good condition in 2005. Fairways were improved after a shaky start in 2004. The lack of play prompted us to scale back the size of our grounds maintenance crew.

Golf

The seasonal golf staff was expanded in 2005 as we were fully open for the entire year, but as in Grounds, budget constraints brought about by the decline in rounds played prompted us to limit staffing levels.

Pro Shop

Pro Shop sales declined 5% in 2005. Other than 2003 when the 18-hole course was closed for renovation, 2005 sales were at their lowest level of the past ten years. The Pro Shop has little impact on our bottom line. It covers 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 track very closely with the number of golf rounds played each year. In 2005, Food Service sales increased 15%, to 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.

Operating expenses only increased 2%. Our Manager resigned in late 2004 and was not replaced until March 1, 2005. This resulted in some savings in the salary line item.

Our analysis of Food Service Profit/Loss includes the impact of providing \$60,000 in complimentary beverages that the golf business gives to customers. These beverages were given to golfers who "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 below.

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

	Actual <u>2004-05</u>	Estimated <u>2005-06</u>	Budget <u>2006-07</u>
Keep Pace Beverages	45,000	60,000	60,000
Sales	464,924	515,000	530,000
Gross Sales	509,924	575,000	590,000
<u>Expenses</u>	<u>523,707</u>	<u>571,700</u>	<u>596,800</u>
Net	-13,783	3,300	-6,800

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. Improved golf 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. The practical capacity of most courses has been reduced to about six groups per hour. This might force some upscale courses to spread their tee times to five groups per hour, to avoid the feeling of a crowded course.

At some point, 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. 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.

PREVIEW 2006-07

In 2006 we will look to contain expenses to match up with the limited revenues that we are able to generate. While containing expenses, we have foregone all capital expenditures. Obviously this is a short term solution. In the long term, we need to find a way to free up some dollars for equipment replacement.

We began reducing operating expenditures in 2002 when we saw declines in golf revenues. In 2006, we will operate with the most severe cuts to date, with the biggest impacts coming on the grounds crew and golf services staffs. Everyone will try to accomplish more with fewer resources.

A cost that is rising at a significant rate is the cost of employee unemployment compensation. This was a negligible expense just a few years ago, but increases in the cost of State Unemployment Insurance has prompted the Village to opt out of the State program and make each work unit responsible for its own unemployment expense on a dollar for dollar basis. We expect that our cost will be \$55,000 in 2006-07.

Primary Objectives for 2006

Grounds needs to maintain superior overall course conditions.

Golf needs to fill the reservation tee sheets, get golfers teed off on time, and get golfers around the course comfortably. This includes an emphasis on pace of play and tight management of the number of tee times scheduled each hour. We hope to be able to increase the number of tee times offered slightly. We will also look at odd hours of the day that we could sell the 18-hole course for partial rounds of golf.

Food Service needs to provide the golf customer hospitality without a financial subsidy from golf.

Grounds

The reduction in the size of the seasonal grounds staff will make it difficult to maintain the golf course at the desired level. Projects and support activities will be deferred in favor of key daily maintenance tasks. This will be a strain on the eight full-time year round staff members, who will assume duties usually performed by a larger seasonal staff.

To operate with a much smaller crew, maintenance interval frequencies will be extended for Fairway Divot seeding in the Spring and Fall, Bunker Edge trimming, Cart Path sweeping, and Park mowing.

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

Golf

We will continue eleven efforts to increase golf rounds.

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

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

3 - Golf outings are available on the 18-hole course during the hours of 2:00 PM though 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, is sold for \$50 and can be used on all 27-holes. This card was \$100 prior to 2004. The VIP card for the 9-hole course only remains at \$30. This program generates 9% of all green fee revenues (6% of 18-hole and 18% of 9-hole).

6 - A direct mail promotional coupon program promoting the driving range and 9-hole course has produced mixed results. The program is popular, generating \$60,000 in business in 2005, its second full season. 8% of all 9-hole course green fees are generated by customers using one of these coupons. However, since total sales in these categories has declined, this program could be counter productive, as we could be just extending promotional discounts to existing customers.

7 - We increased advertising in Yellow Pages telephone directories in August 2004, and will continue this effort at least through August 2007.

8 - We continue to work with a golf public relations firm to generate media coverage of the Village Links.

9 - We began printing our newsletter in full color in 2005. The newsletter is produced five times throughout the year.

10 - We continue a cross promotion with Beringer Wines and ESPN Radio 1000-AM. For the second year, people purchasing select bottles of wine through local retailers are eligible for a free round of golf at handful of golf courses including the Village Links. We provide a preset number of golf rounds and are mentioned in 100 radio commercials. This program generates some additional business when the free golf coupons are redeemed.

11 - Our website was launched in 2005. We will use the website to improve communication with customers and provide additional marketing opportunities.

Facilitating the movement of play around the golf course is a major goal in 2006. We will continue to give golfers who KEEP PACE a complimentary beverage, as a show of our appreciation. In 2006, 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

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. Our Food Service Manager enters his first full season in that position.

IMRF - Retirement Fund Contributions

The employer portion of retirement fund contributions has quadrupled in the past three years. This expense was 1% of full-time salaries three years ago and is 4% in the 2006-07 budget.

While this is not a burdensome expense (\$37,000 in 2006-07) 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 increase our IMRF contribution to \$111,000 a year.

Capital Projects

Revenue constraints have caused us to defer all planned capital expenditures. Budgeted capital expenditures in 2006-07 are limited to emergency replacement of items that would be inordinately costly to repair.

2006 GOALS

We have 5 Major Goals for the 2006 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 superior condition. 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.

5 - Reduce Expenditures - Reduce overall expenditures to match revenues, without customers noticing the cutbacks.

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

Total Revenue - \$3,600,000

Rounds Played - 80,000

Golf Revenue (Green Fees, Motor Carts, & Driving Range) - \$2,625,000

Pro Shop - \$225,000

Food Service - \$530,000

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	21	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	21	21
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	21
Edge Yardage Plates	21	21
Mow Parks (Spring)	7	7
Mow Parks	7	7

Budget Note on Golf Course Renovation

The 18-hole course was renovated in 2003, and re-opened on June 23, 2004.

The 18-hole course being closed impacted the financial results of FY 2004-05, the most recently completed fiscal year. The course being closed reduced revenues and to a lesser extent expenses for a key portion of that year. As a result, many revenue and expense line items show a larger increase than usual, when compared to FY 2004-05. This should be taken into consideration when comparing line items throughout this budget.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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REVENUE - 5500					
410400	SALES TAX	47,000	56,700	50,000	51,000
460100	Investment Income	22,115	23,000	50,000	60,000
440550	Green Fees	1,686,053	2,250,000	1,960,000	1,990,000
440556	Driving Range	225,640	240,000	225,000	225,000
440554	Pro Shop - Sales	237,718	290,000	225,000	225,000
440557	Resident Cards	31,280	33,000	32,000	33,000
440555	Motor Carts	315,505	365,000	410,000	410,000
440552	Food Services	464,924	550,000	515,000	530,000
489100	Miscellaneous - Over/Short	739	-	-	-
489000	Miscellaneous Revenue	91,576	120,000	85,000	85,000
	TOTAL REVENUES	\$ 3,122,551	\$ 3,927,700	\$ 3,552,000	\$ 3,609,000

The 18-hole golf course was closed for renovation through June 22, 2004, reducing revenue for the first seven weeks of 2004-05. 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.

#1 - Includes the following revenue items:

Hand Cart Rental	\$11,000
Club Repairs	5,000
Handicaps	23,000
Lockers	8,000
Club Rentals	5,000
Junior Golf Lessons	11,000
Adult Group Golf Lessons	6,000
Permanent Time Registration	9,000

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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EXPENSE SUMMARY

ADMINISTRATION	835,864	877,900	871,700	823,600
GOLF COURSE MAINTENANCE	977,880	1,050,900	1,011,600	976,200
GOLF SERVICES	567,908	724,000	677,300	656,700
FOOD SERVICES	511,019	604,100	557,700	580,300
PARKS MAINTENANCE	11,970	14,700	12,400	10,500
PRO SHOP	270,190	279,300	238,100	233,100
MOTOR CARTS	30,588	41,200	35,900	32,500
MECHANICAL MAINTENANCE - ADMINISTRATION	1,261	1,000	600	1,000
MECHANICAL MAINTENANCE - GROUNDS	119,829	127,300	127,800	126,600
MECHANICAL MAINTENANCE - GOLF	10,426	12,400	10,600	11,600
MECHANICAL MAINTENANCE - FOOD SERVICE	12,688	16,800	14,600	16,500
MECHANICAL MAINTENANCE - PRO SHOP	600	500	500	500
MECHANICAL MAINTENANCE - CARTS	20,780	23,100	23,600	25,200
TOTAL OPERATING EXPENSES	3,371,003	3,773,200	3,582,400	3,494,300
CAPITAL EXPENDITURES	282,872	241,200	71,000	79,000
GRAND TOTAL EXPENSES	3,653,875	4,014,400	3,653,400	3,573,300
IMPACT ON FUND BALANCE	\$ (531,324)	\$ (86,700)	\$ (101,400)	\$ 35,700

Recreation Department**Fiscal Year 2006-07****Personnel Schedule****Recreation Fund Summary**

		FY 04-05	FY 05-06	FY 06-07
	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
Total		14	14	14

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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DIVISION 55700 - ADMINISTRATION

****Personnel Services*****				
510100 Salaries - Regular	150,928	155,000	155,000	162,000
510200 Overtime	-	-	-	-
510300 Temporary Help	-	-	-	-
510400 FICA Taxes	10,595	11,900	11,900	12,400
510500 IMRF Employer Contributions	3,448	4,700	4,700	6,500
TOTAL PERSONNEL SERVICES	\$ 164,971	\$ 171,600	\$ 171,600	\$ 180,900
****Contractual Services *****				
520600 Dues-Subscriptions-Reg Fees	4,848	6,000	5,500	6,000
520835 Bank Charges	177			
520620 Employee Education	1,234	1,500	1,200	1,500
590120 Accounting Service Charge	77,196	77,200	77,200	77,200
520890 Health Insurance / Seasonal		3,000	2,400	3,000
590610 Transfer to Insurance - Gen	82,200	118,500	118,500	51,300 #1
590300 Transfer to G.O. Bond Fund	339,653	339,500	339,500	339,600 #2
590600 Transfer to Insurance - Health	110,201	94,900	94,900	101,100
TOTAL CONTRACTUAL SERVICES	\$ 615,509	\$ 641,600	\$ 639,200	\$ 580,700
****Commodities*****				
530100 Office Supplies	9,671	8,000	10,900	11,000
TOTAL COMMODITIES	\$ 9,671	\$ 8,000	\$ 10,900	\$ 11,000
****Resalable Supplies & Expenses****				
520955 Sales Taxes - Links	45,713	56,700	50,000	51,000
TOTAL RESALE SUPPLIES/EXPENSES	\$ 45,713	\$ 56,700	\$ 50,000	\$ 51,000
TOTAL OPERATING EXPENSES	\$ 835,864	\$ 877,900	\$ 871,700	\$ 823,600
****Capital Expenditures*****				
580110 Equipment/Capital Outlay	130,304	196,200	60,000	79,000
570155 Vehicles/Capital Outlay	-	-	-	-
570135 Land Improvements	144,323	45,000	11,000	-
570100 Buildings	8,245	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 282,872	\$ 241,200	\$ 71,000	\$ 79,000
TOTAL EXPENDITURES	\$ 1,118,736	\$ 1,119,100	\$ 942,700	\$ 902,600

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 - 55700-590610 Prior to January 1, 2006, the Village funded State Unemployment Claims through the State unemployment insurance program, with the expense reflected in this line item. In recent years the cost of the State program have escalated significantly, to the point that the cost of this insurance program was much larger than the total amount of benefits paid to unemployment claimants. Effective January 1, 2006, the Village opted out of the State unemployment insurance program and will pay all future unemployment claims on a dollar for dollar basis. In FY 2006-07, we are budgeting \$55,000 for unemployment claims, but these dollars will be charged to a new line item in the appropriate Recreation Fund operating Division. As a result, this line item was reduced by \$30,900 for FY 2006-07. This line item was also reduced for 2006-07 by about \$23,000 due to Village-wide excess contributions into the internal Insurance Fund. This is a temporary one year savings.

#2 - 55700-590300 Debt service on a 20-year \$4,580,000 January 2003 General Obligation Bond Issue to finance a golf course renovation. The bond issue carries an average annual interest cost of 4.25%. The bond repayment schedule calls for annual principal and interest payments of about \$340,000. The total amount of all principal and interest payments to retire the bonds is \$6,830,000. Payments began in 2003. \$1,023,000 in payments have been made to date. \$5,807,000 remains to be paid. The final payment is scheduled for January 1, 2023. General Obligation Bonds were issued to obtain the most favorable interest rate, with the expectation that the full cost of retiring the bonds will be borne by the Recreation Fund. Bond payments are funded from golf course user fees. No property taxes are used.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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DIVISION 55710- GOLF COURSE MAINTENANCE

****Personnel Services*****					
510100	Salaries - Regular	350,321	356,000	359,400	374,200
510200	Overtime	7,518	8,000	6,700	3,500
510300	Temporary Help	254,095	305,000	269,300	247,400 #1
510400	FICA Taxes	45,646	51,200	48,600	47,800
510500	IMRF Employer Contributions	7,839	10,900	11,000	15,100
	TOTAL PERSONNEL SERVICES	\$ 665,419	\$ 731,100	\$ 695,000	\$ 688,000
****Contractual Services *****					
520630	State Unemployment Claims	-	-	-	45,000 #2
520970	Maintenance-Building & Grounds	7,808	4,000	1,700	2,500
520980	Maintenance-Drain & Irrig	5,879	6,000	3,400	3,400 #3
521055	Professional Services - Other	5,993	6,500	6,800	- #4
520615	Recruiting and Testing	-	300	-	-
520620	Employee Education	640	6,500	1,500	-
521195	Telecommunications	3,162	4,000	3,500	3,700
521200	Utilities	26,053	35,000	37,100	44,000 #5
	TOTAL CONTRACTUAL SERVICES	\$ 49,535	\$ 62,300	\$ 54,000	\$ 98,600
****Commodities*****					
530105	Operating Supplies	32,554	40,000	22,500	17,000 #6
530425	Landscape Supplies	34,767	27,000	19,900	12,500 #7
530445	Uniforms	3,957	6,000	3,900	-
530440	Treatment Costs & Pesticides	110,829	104,000	139,000	91,000 #8
530415	Fertilizer	41,808	38,000	32,300	24,100 #9
530435	Sod,Seed,Sand & Gravel	24,520	24,000	24,000	24,000 #10
	TOTAL COMMODITIES	\$ 248,435	\$ 239,000	\$ 241,600	\$ 168,600
****Vehicle Operating*****					
530300	Gas and Oil	14,491	18,500	21,000	21,000
	TOTAL VEHICLE OPERATING	\$ 14,491	\$ 18,500	\$ 21,000	\$ 21,000
	TOTAL OPERATING EXPENSES	\$ 977,880	\$ 1,050,900	\$ 1,011,600	\$ 976,200

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.

#1 - 55710-510300 Seasonal staffing is proposed to be reduced to meet expense reduction goals. Work will be shifted to full-time staff. We will evaluate this experiment after the 2006 season.

#2 - 55710-520360 - The proposed budget includes \$45,000 for unemployment insurance expenses.

#3- 55710-520980 Include funds for drain tile; irrigation parts (sprinklers, controllers, pipe, wire); rental of air compressor to drain the system in the Fall (\$1,000).

#4 -55710-521055 Prior years include funds for laboratory testing of soils, top dressing and irrigation water, and consultation services with the United States Golf Association.

#5 - 55710-521200 Includes funds for heat and electricity for the maintenance building, and electricity to operate the irrigation system.

#6 - 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.

#7- 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. There are no new trees or shrubs in the proposed budget. The proposed budget eliminates contract maintenance of a large percentage of annual flowers. This work will be done by staff, at a slight savings.

#8- 55710-530440 Includes: insecticides (\$10,000), wetting agents (\$8,000), herbicides (\$2,000), plant growth regulators (\$4,000), fungicides (\$60,000), plastic spray (\$4,000) and miscellaneous specialized pesticides (\$3,000). Expenses are proposed to be reduced. We will draw down inventories and rely more on post patent products that are priced more competitively.

#9 - 55710-530415 Fertilizer use will be reduced as the turf on the 18-hole course is more mature. Includes: greens (\$7,000), tees (\$4,000), driving range tee (\$1,000), fairways (\$8,000), and roughs (\$4,000). We will experiment with some less expensive formulations of plant food.

#10 - 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 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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DIVISION 55720 - GOLF SERVICES

****Personnel Services*****					
510100	Salaries - Regular	140,031	158,200	158,200	164,800
510200	Overtime	8,007	5,000	8,200	7,600
510300	Temporary Help	169,799	242,200	218,000	188,700 #1
510400	FICA Taxes	24,002	31,000	29,400	27,600
510500	IMRF Employer Contributions	3,187	4,900	5,000	6,900
	TOTAL PERSONNEL SERVICES	\$ 345,026	\$ 441,300	\$ 418,800	\$ 395,600
****Contractual Services *****					
520630	State Unemployment Claims	-	-	-	5,000 #2
520900	Postage	32	10,000	10,000	7,000
520905	Printing	28,911	25,000	25,000	30,000 #3
521055	Professional Services - Other	4,149	25,000	15,000	12,900 #4
520810	Credit Card Fees	49,208	59,000	60,000	60,900
520600	Dues-Subscriptions-Reg Fees	2,394	4,000	3,900	3,900
520620	Employee Education	679	4,000	1,500	300
521195	Telecommunications	10,294	14,000	14,000	13,000 #5
521200	Utilities	23,628	30,000	34,000	37,700
520625	Travel	1,456	1,200	1,200	1,500
	TOTAL CONTRACTUAL SERVICES	\$ 120,751	\$ 172,200	\$ 164,600	\$ 172,200
****Commodities*****					
530105	Operating Supplies	74,166	75,000	65,000	59,400 #6
530445	Uniforms	5,745	6,000	4,500	4,800
	TOTAL COMMODITIES	\$ 79,911	\$ 81,000	\$ 69,500	\$ 64,200
****Vehicle Operating*****					
520940	Repairs Clubs	2,564	5,500	3,600	3,700 #7
	TOTAL VEHICLE OPERATING	\$ 2,564	\$ 5,500	\$ 3,600	\$ 3,700
****Resaleable Supplies & Expenses****					
520950	Handicaps Fees	19,656	24,000	20,800	21,000 #8
	TOTAL RESALE SUPPLIES/EXPENSES	\$ 19,656	\$ 24,000	\$ 20,800	\$ 21,000
	TOTAL OPERATING EXPENSES	\$ 567,908	\$ 724,000	\$ 677,300	\$ 656,700

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 55720-520360 The proposed budget includes \$5,000 for unemployment insurance expenses.

#3 - 55720-520905 Includes the cost of printing newsletters, brochures, business forms, envelopes, and stationery, and score cards.

#4 - 55720-521055 Includes funds for website maintenance and for a public relations firm.

#5 - 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 \$13,000 annually.

#6 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 \$10,000 for direct mail promotional coupons and advertising. This pays for half of a \$20,000 coupon program promoting the 9-hole course, the driving range and the Village Links Grill. In 2005, the coupon program generated \$120,000 in total sales.

#7 55720-520940 Club repair revenue exceeds expense and is reported in Miscellaneous Revenue 5500-89000.

#8 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 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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DIVISION 55730 - GOLF FOOD SERVICES

****Personnel Services****					
510100	Salaries - Regular	55,915	52,000	51,000	55,500
510200	Overtime	5,040	5,500	13,000	5,300
510300	Temporary Help	153,889	209,000	172,000	181,500
510400	FICA Taxes	18,022	20,400	18,100	18,500
510500	IMRF Employer Contributions	1,159	1,700	1,900	2,400
	TOTAL PERSONNEL SERVICES	\$ 234,025	\$ 288,600	\$ 256,000	\$ 263,200
****Contractual Services****					
520630	State Unemployment Claims	-	-	-	5,000 #1
520810	Credit Card Fees	1,559	4,000	3,700	4,000
520600	Dues-Subscriptions-Reg Fees	1,957	2,300	2,100	2,300
520620	Employee Education	365	200	200	200
521195	Telecommunications	1,100	1,400	1,200	1,400
521200	Utilities	19,207	22,000	25,000	28,000
520875	Liability Ins Deductable	1,644	2,000	1,700	2,000
	TOTAL CONTRACTUAL SERVICES	\$ 25,832	\$ 31,900	\$ 33,900	\$ 42,900
****Commodities****					
530105	Operating Supplies	26,457	22,000	29,000	22,000 #2
530445	Uniforms	2,723	3,000	4,500	3,000
	TOTAL COMMODITIES	\$ 29,180	\$ 25,000	\$ 33,500	\$ 25,000
****Resalable Supplies & Expenses****					
530410	Dry Goods	6,926	8,300	7,500	8,000 #3
530400	Beer and Wine	39,915	44,000	41,000	42,400
530420	Food/Resale	140,228	165,000	138,000	159,000
530405	Beverages/Resale	34,913	41,300	47,800	39,800
	TOTAL RESALABLE SUPPLIES & EXPENSES	\$ 221,982	\$ 258,600	\$ 234,300	\$ 249,200
	TOTAL OPERATING EXPENSES	\$ 511,019	\$ 604,100	\$ 557,700	\$ 580,300

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.

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.

#1 - 55730-521055 - Includes \$5,000 for unemployment insurance expenses.

#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 Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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DIVISION 55740 - PARKS MAINTENANCE

****Personnel Services****					
510100	Salaries - Regular	4,117	3,800	4,500	4,600
510200	Overtime	-	-	-	-
510300	Temporary Help	6,932	8,400	6,000	5,000
510400	FICA Taxes	831	900	800	700
510500	IMRF Employer Contributions	90	100	100	200
	TOTAL PERSONNEL SERVICES	\$ 11,970	\$ 13,200	\$ 11,400	\$ 10,500
****Commodities****					
530105	Operating Supplies	-	500	-	-
530435	Sod,Seed,Sand & Gravel	-	1,000	1,000	-
	TOTAL COMMODITIES	\$ -	\$ 1,500	\$ 1,000	\$ -
	TOTAL OPERATING EXPENSES	\$ 11,970	\$ 14,700	\$ 12,400	\$ 10,500

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

DIVISION 55750 - PRO SHOP MERCHANDISE

****Personnel Services****					
510100	Salaries - Regular	46,674	36,300	49,400	37,300
510200	Overtime	-	-	-	-
510300	Temporary Help	-	8,000	-	-
510400	FICA Taxes	3,469	3,400	3,800	2,900
510500	IMRF Employer Contributions	1,060	1,100	1,500	1,500
	TOTAL PERSONNEL SERVICES	\$ 51,203	\$ 48,800	\$ 54,700	\$ 41,700
****Contractual Services****					
520810	Credit Card Fees	7,055	5,000	5,800	5,900
521195	Telecommunications	1,256	1,500	1,300	1,300
520625	Travel	346	3,000	3,000	-
	TOTAL CONTRACTUAL SERVICES	\$ 8,657	\$ 9,500	\$ 10,100	\$ 7,200
****Commodities****					
530105	Operating Supplies	2,313	3,500	4,500	4,700
	TOTAL COMMODITIES	\$ 2,313	\$ 3,500	\$ 4,500	\$ 4,700
****Resaleable Supplies & Expenses****					
520945	Products/Resale	208,017	217,500	168,800	179,500
	TOTAL RESALE SUPPLIES/EXPENSES	\$ 208,017	\$ 217,500	\$ 168,800	\$ 179,500
	TOTAL OPERATING EXPENSES	\$ 270,190	\$ 279,300	\$ 238,100	\$ 233,100

This Division operates a retail golf equipment business.

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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DIVISION 55780 - MOTORIZED CARTS

****Personnel Services*****					
510100	Salaries - Regular	-	-	-	-
510200	Overtime	370	-	-	-
510300	Temporary Help	22,186	30,800	26,000	23,400
510400	FICA Taxes	1,725	2,400	2,000	1,800
510500	IMRF Employer Contributions	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$ 24,281	\$ 33,200	\$ 28,000	\$ 25,200
****Vehicle Operating*****					
530300	Gas and Oil	6,307	8,000	7,900	7,300
	TOTAL VEHICLE OPERATING	\$ 6,307	\$ 8,000	\$ 7,900	\$ 7,300
	TOTAL OPERATING EXPENSES	\$ 30,588	\$ 41,200	\$ 35,900	\$ 32,500

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

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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DIVISION RECAP - MECHANICAL MAINTENANCE

****Personnel Services*****					
510100	Salaries - Regular	111,414	120,100	120,600	124,800
510200	Overtime	673	800	200	300
510300	Temporary Help	85	-	-	-
510400	FICA Taxes	8,206	9,300	9,300	9,600
510500	IMRF Employer Contributions	2,521	3,600	3,600	5,000
	TOTAL PERSONNEL SERVICES	\$ 122,899	\$ 133,800	\$ 133,700	\$ 139,700
****Contractual Services*****					
520970	Maintenance-Building & Grounds	7,497	8,500	8,500	8,500
520975	Maintenance-Equipment	31,240	35,500	32,300	30,500
	TOTAL CONTRACTUAL SERVICES	\$ 38,737	\$ 44,000	\$ 40,800	\$ 39,000
****Commodities*****					
530105	Operating Supplies	3,410	2,700	2,700	2,700
530445	Uniforms	538	600	500	-
	TOTAL COMMODITIES	\$ 3,948	\$ 3,300	\$ 3,200	\$ 2,700
	TOTAL OPERATING EXPENSES	\$ 165,584	\$ 181,100	\$ 177,700	\$ 181,400

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

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park		FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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55705 - MECHANICAL MAINTENANCE-ADMIN.

*****Contractual Services*****					
520975	Maintenance-Equipment	1,261	1,000	600	1,000
	TOTAL CONTRACTUAL SERVICES	\$ 1,261	\$ 1,000	\$ 600	\$ 1,000
	TOTAL OPERATING EXPENSES	\$ 1,261	\$ 1,000	\$ 600	\$ 1,000

55715 - MECHANICAL MAINTENANCE-GROUNDS

*****Personnel Services*****					
510100	Salaries - Regular	85,565	89,700	93,700	92,800
510200	Overtime	386	400	-	-
510300	Temporary Help	85	-	-	-
510400	FICA Taxes	6,308	6,900	7,200	7,100
510500	IMRF Employer Contributions	1,965	2,700	2,800	3,700
	TOTAL PERSONNEL SERVICES	\$ 94,309	\$ 99,700	\$ 103,700	\$ 103,600
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	3,472	2,500	3,100	2,500
520975	Maintenance-Equipment	19,102	22,000	18,000	18,000
	TOTAL CONTRACTUAL SERVICES	\$ 22,574	\$ 24,500	\$ 21,100	\$ 20,500
*****Commodities*****					
530105	Operating Supplies	2,408	2,500	2,500	2,500
530445	Uniforms	538	600	500	-
	TOTAL COMMODITIES	\$ 2,946	\$ 3,100	\$ 3,000	\$ 2,500
	TOTAL OPERATING EXPENSES	\$ 119,829	\$ 127,300	\$ 127,800	\$ 126,600

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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55725 - MECHANICAL MAINTENANCE-GOLF

*****Personnel Services*****					
510100	Salaries - Regular	3,239	4,800	4,000	5,000
510200	Overtime	123	100	100	-
510300	Temporary Help	-	-	-	-
510400	FICA Taxes	243	400	300	400
510500	IMRF Employer Contributions	71	100	100	200
	TOTAL PERSONNEL SERVICES	\$ 3,676	\$ 5,400	\$ 4,500	\$ 5,600
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	1,874	3,000	2,500	3,000
520975	Maintenance-Equipment	4,184	4,000	3,600	3,000
	TOTAL CONTRACTUAL SERVICES	\$ 6,058	\$ 7,000	\$ 6,100	\$ 6,000
*****Commodities*****					
530105	Operating Supplies	692	-	-	-
	TOTAL COMMODITIES	\$ 692	\$ -	\$ -	\$ -
	TOTAL OPERATING EXPENSES	\$ 10,426	\$ 12,400	\$ 10,600	\$ 11,600

55735 - MECHANICAL MAINTENANCE-FOOD

*****Personnel Services*****					
510100	Salaries - Regular	6,802	8,500	7,400	9,100
510200	Overtime	82	300	100	300
510300	Temporary Help	-	-	-	-
510400	FICA Taxes	491	700	600	700
510500	IMRF Employer Contributions	158	300	200	400
	TOTAL PERSONNEL SERVICES	\$ 7,533	\$ 9,800	\$ 8,300	\$ 10,500
*****Contractual Services*****					
520970	Maintenance-Building & Grounds	2,151	3,000	2,900	3,000
520975	Maintenance-Equipment	2,988	4,000	3,400	3,000
	TOTAL CONTRACTUAL SERVICES	\$ 5,139	\$ 7,000	\$ 6,300	\$ 6,000
*****Commodities*****					
530105	Operating Supplies	16	-	-	-
	TOTAL COMMODITIES	\$ 16	\$ -	\$ -	\$ -
	TOTAL OPERATING EXPENSES	\$ 12,688	\$ 16,800	\$ 14,600	\$ 16,500

RECREATION DEPARTMENT BUDGET Village Links • Lambert Lake Panfish Park • Co-Op Park	FY 04-05 ACTUAL	FY 05-06 BUDGET	FY 05-06 ESTIMATED	FY 06-07 PROPOSED
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55755 - MECHANICAL MAINTENANCE-PRO SHOP

*****Contractual Services*****					
520970	Maintenance-Building & Grounds				
520975	Maintenance-Equipment	600	500	500	500
	TOTAL CONTRACTUAL SERVICES	\$ 600	\$ 500	\$ 500	\$ 500
	TOTAL OPERATING EXPENSES	\$ 600	\$ 500	\$ 500	\$ 500

55785 - MECHANICAL MAINTENANCE-CARTS

*****Personnel Services*****					
510100	Salaries - Regular	15,808	17,100	15,500	17,900
510200	Overtime	82	-	-	-
510300	Temporary Help	-	-	-	-
510400	FICA Taxes	1,164	1,300	1,200	1,400
510500	IMRF Employer Contributions	327	500	500	700
	TOTAL PERSONNEL SERVICES	\$ 17,381	\$ 18,900	\$ 17,200	\$ 20,000
*****Contractual Services*****					
520975	Maintenance-Equipment	3,105	4,000	6,200	5,000
	TOTAL CONTRACTUAL SERVICES	\$ 3,105	\$ 4,000	\$ 6,200	\$ 5,000
*****Commodities*****					
530105	Operating Supplies	294	200	200	200
	TOTAL COMMODITIES	\$ 294	\$ 200	\$ 200	\$ 200
	TOTAL OPERATING EXPENSES	\$ 20,780	\$ 23,100	\$ 23,600	\$ 25,200