

**BUDGET FOOTNOTES**  
**RECREATION FUND – ADMINISTRATION DIVISION (55700)**

1. **IMRF: (\$15,200)** FY 2008/09 actual includes \$142,800 for the one time cost of the Village's participation in the 2006 Illinois Municipal Retirement Fund Early Retirement Program (IMRF). Three Recreation Fund Employees retired under this program. That \$142,800 was the final portion of the employer portion of the early retirement cost for those three employees. In addition, the rate of contribution into the Illinois Municipal Retirement Fund has increased from 6.5% in 2008/09, to 9% in 2009/10 and 12.5% in 2010/11.
2. **Professional Services: (\$20,000)** This funds a study of golf course operations by a nationally recognized golf consultant. The study would provide a complete operational review of the Village Links that would analyze facility strengths and weaknesses to help identify the most appropriate business model for the Village Links and to assist in the development of a workable business plan that will maximize profits, efficiencies and customer services.
3. **Accounting Service Charge: (\$60,000)** The Accounting Service Charge was adjusted in FY 2009/10 to better reflect the cost of services provided to the Recreation Fund by the Village of Glen Ellyn General Fund.
4. **IFT / G.O. Bond Fund: (\$340,500)** This is 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. \$2,378,000 in payments have been made to date. \$4,451,000 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 full cost of retiring the bonds to be borne by the Recreation Fund. Bond payments are funded from golf course user fees. No property taxes are used.
5. **IFT / Health Insurance: (\$117,900)** Reflects the rising cost of employee health insurance. In 2010/11 there are eight full-time positions eligible for the health insurance benefit.
6. **IFT / Insurance – General: (\$91,500)** The expense level in this line item is up significantly because a fund balance in the Village of Glen Ellyn in the Insurance Fund was used to keep expenses down in prior years and because of claims by the Recreation Department.
7. **Equipment: (\$180,000)**

	QTY	ITEM	BUDGET	
Replacement	2	Rotary Push Mowers	2,600	(1)
Replacement	1	Toro® Pro Force Blower	6,500	(2)
Replacement	1	Electric E-Z-GO® Turf Cart	7,000	(3)
Replacement	2	Gas E-Z-GO® Turf Cart	16,000	(4)
Replacement	1	ProCore 648® Greens Aerifier	21,000	(5)

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New	1	Fairway Aerifier Core Processor	21,000	(6)
Replacement	1	ProCore 1298® Fairway Aerifier	27,000	(7)
Replacement		Contingency	8,900	(8)
Replacement		Computers & Components	70,000	(9)
			\$ 180,000	
			\$ 180,000	

1. Routine replacement of rotary push mowers.
2. Routine replacement of a worn turf blower. The new blower will have more blowing capacity for more effective clean up of aeration debris.
3. Routine replacement of a worn electric Turf Cart. Our grounds crew use electric turf vehicles to drive through golfers with a minimum of disruption.
4. Routine replacement of two worn gasoline powered Turf Carts. Gas powered vehicles are used for tasks that require more hauling capacity than the electric vehicles can provide.
5. Routine replacement of a worn greens aerator. This is the second greens aerator replacement in the last two seasons. These new units are considerably more productive than the worn units they replaced. As a result, customer disruption is significantly reduced.
6. We currently grind fairway aeration plugs with a flail mower. This approach requires that the aeration plugs sit on the fairway for several hours to dry out. This upsets golfers considerably, as they try to play on fairways covered with soil plugs. This new piece of equipment will grind plugs immediately after they have been pulled from the ground. This will improve customer satisfaction in the Fall and it will reduce the number of weeks that it takes to aerate fairways. This will have a small but noticeable impact on revenue. It will also reduce labor expense slightly.
7. This is routine replacement of a worn fairway aerifier.
8. This is to earmark funds for unforeseen capital expenditures.
9. This is routine replacement of existing computers, peripherals and software, including hardware that operates the computerized point-of sale (POS) system. Most of this equipment is 13 years old and cannot operate modern Point of Sale software that we are in the process of updating. We do not have service agreements on any computer hardware or peripherals, finding that it is more economical to replace these items when they fail rather than maintain expensive service agreements.