

BUDGET FOOTNOTES
RECREATION FUND – ADMINISTRATION DIVISION (55700)

1. **IMRF: (\$16,200)** The budgeted rate of contribution into the Illinois Municipal Retirement Fund is 9% in 2009-10, 12-1/2% in 2010-11, and 13% in 2011-12.
2. **Professional Services: (\$0)** 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. This study would be recommended if the Village Board is not satisfied with the assessment of the Recreation Commission and staff on the prospects for improving revenues at the Village Links.
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. **Debt Service Payment: (\$335,000)** 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 carried an average annual interest cost of 4.25%. The bond repayment schedule called for annual principal and interest payments of about \$340,000. The total amount of all principal and interest payments to retire the bonds was \$6,830,000. Payments began in 2003. \$2,789,000 in payments have been made to date. The final payment is scheduled for January 1, 2023. In November 2010, a bond refunding was done to take advantage of lower interest rates. This refunding will save approximately \$255,000 in interest over the life of the remaining debt. Most of the interest savings will be realized in 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: (\$113,100)** In 2011-12 there are eight full-time positions eligible for the health insurance benefit.

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6. Equipment: (\$231,000)

	QTY	ITEM	BUDGET	
Replacement	1	Driving Range Ball Picker	6,000	(1)
Replacement	1	Fertilizer Spreader	2,000	(2)
Replacement	1	Electric E-Z-GO® Turf Cart	8,000	(3)
Replacement	1	Gas E-Z-GO® Turf Cart	8,000	(4)
Replacement	1	Trailer	1,200	(5)
Replacement	1	Turf Truckster With Dump	18,000	(6)
Replacement	1	Cushman® Aeration Core Harvester	4,800	(7)
Replacement	1	Electric Sand Rake	11,000	(8)
Replacement	1	Beverage Cart	6,000	(9)
Replacement	1	Wide Area Rotary Rough Mower	12,000	(10)
Replacement	87	Golf Carts	125,000	(11)
Replacement		Computers & Components	20,000	(12)
Replacement		Contingency	9,000	(13)
			\$ 231,000	

1. Routine replacement of a worn driving range ball picker.
2. Routine replacement of a worn fertilizer spreader.
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 a worn gasoline powered Turf Cart. Gas powered vehicles are used for tasks that require more hauling capacity than the electric vehicles can provide.
5. Routine replacement of a worn trailer.
6. Routine replacement of a turf trickster with dump. Turf tricksters are used for heavy duty work in sensitive turf areas. Trucksters can haul larger payloads, have dumping capability, and can operate various attachments using power take off (PTO).
7. This is routine replacement of an aeration care harvester. A core harvester us an attachment that picks up aeration cores from putting greens and deposits the cores in the dump box of a turf trickster. This reduces disruption to customers and lowers labor cost. A specific brand of harvester is specified to match the brand of trickster we use.

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8. Routine replacement of an electric sand bunker rake. We use electric bunker rakes to rake sand bunkers nearby homes early in the morning without disturbing sleeping residents.
9. Routine replacement of a beverage cart used to sell snacks and beverages to golfers during their round.
10. Routine replacement of a rotary rough mower. This rotary mower is used to mow golf course roughs and parks.
11. Routine replacement of 87 rental golf carts. Golf carts are used by more than half of all rounds on the 18-hole course and by about 25% of all golfers on the 9-hole course. We are replacing carts every four years to maximize trade in value, minimize our investment and minimize maintenance costs.
12. This is routine replacement of existing computers, peripherals and software. This also provides funds for the completion of a new computerized point-of sale (POS) system. 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.
13. This is to earmark funds for unforeseen capital expenditures.