

BUDGET FOOTNOTES
RECREATION FUND – GOLF SERVICES (55720)

1. **Salaries: (\$216,800)** We have increased the salary allocation of full-time staff to reflect increased time spent managing and supervising Golf Operations. More time is spent selling Golf Outings. Less time is spent managing Pro Shop and Food Service Operations.
2. **Temporary Help: (\$149,000)** The State of Illinois increased the minimum wage 3% on July 1, 2009, 2010 and 2011. Full-time managers are replacing seasonal shift supervisors.
3. **IMRF Employer Contributions: (\$37,400)** The 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.
4. **Employee Education: (\$300)** As part of our employment arrangement with seasonal staff Assistant Golf Professionals, we pay the cost of the education required for membership in the Professional Golfers Association of America. The expense level in this line item varies in those years when a staff member qualifies for this education.
5. **Credit Card Fees: (\$48,000)** The total dollars volume of credit card processing continues to grow due to successful marketing by credit card companies promoting items like rewards cards. Rewards cards are doubly expensive for merchants because they carry significantly higher processing fees.
6. **Printing: (\$16,000)** Includes the cost of printing newsletters, brochures, business forms, envelopes, and stationery, and score cards.
7. **Club Repair: (2,000)** Club repair revenue exceeds expense and is reported in Miscellaneous Revenue 5500-489000.
8. **Handicap Fees: (22,000)** 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.
9. **Professional Services – Other: (\$3,000)** Eliminated a cleaning service to do janitorial work in the clubhouse in 2010 to constrain costs. Includes funds for website maintenance.
10. **Telecommunications: (\$16,000)** Includes a Yellow Pages listing program that provides display ads and in-column ads in Yellow Pages directories in the greater DuPage County area, at a cost of about \$12,000 annually. This expense was lowered August 2008 to 2009, as a major display ad was inadvertently omitted by the publisher.

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11. **Operating Supplies: (\$71,500)** 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 \$5,000 for direct mail promotional coupons and advertising, paying for half of a \$10,000 coupon program promoting the 9-hole course, the driving range and the Village Links Grill. This program was limited in 2010 when one of the companies we used suddenly went out of business. That company will be replaced in 2011.