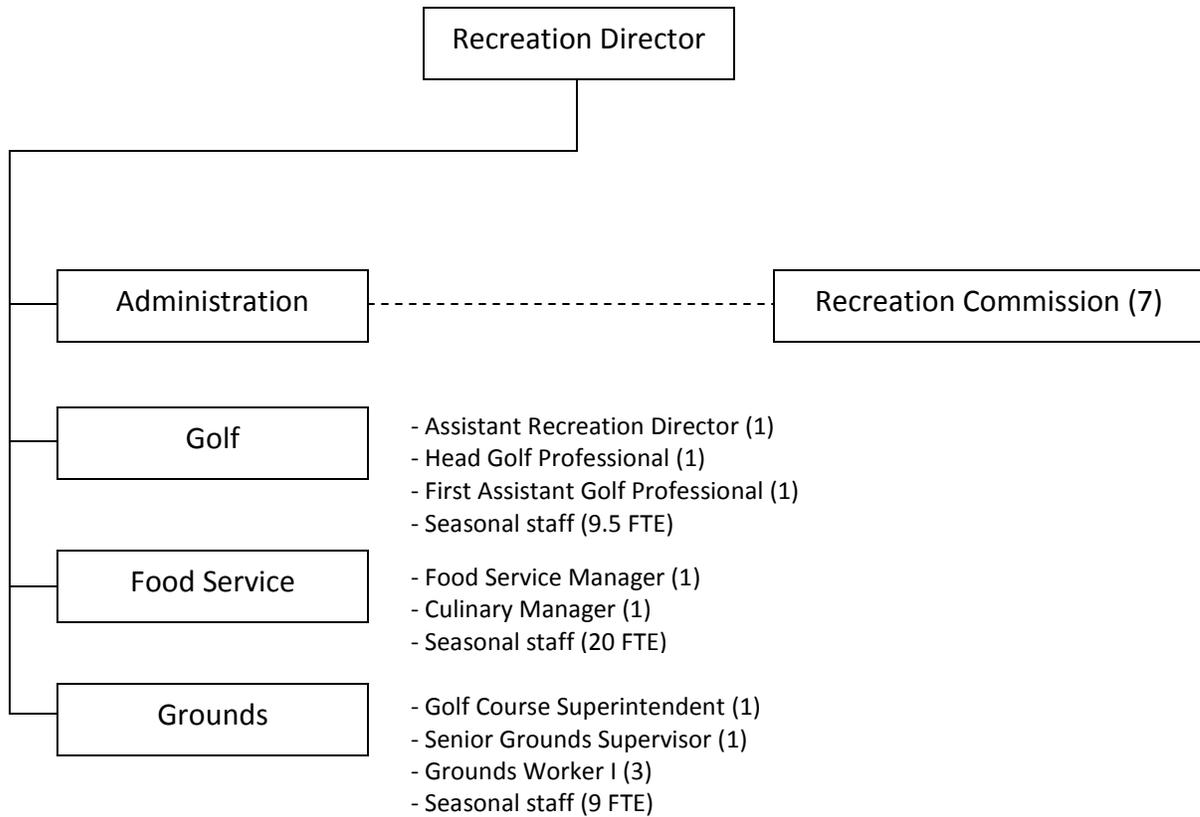


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IX. RECREATION DEPARTMENT

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RECREATION DEPARTMENT SY14



| <u>SY14 Budget</u> | Employee | |
|------------------------|--------------|--------------|
| | <u>Count</u> | <u>FTE</u> |
| Full Time Personnel | 11 | 11.00 |
| Part-Time Personnel | <u>150</u> | <u>38.50</u> |
| Total Employees / FTEs | <u>161</u> | <u>39.50</u> |

(FTE = Full-Time Equivalent)

| | <u>FY06</u> | <u>FY07</u> | <u>FY08</u> | <u>FY09</u> | <u>FY10</u> | <u>FY11</u> | <u>FY12</u> | <u>FY13</u> | <u>FY14</u> | <u>SY14</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|
| <u>Budgeted Full-Time Employees</u> | | | | | | | | | | |
| Administration | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Grounds | 8 | 8 | 5 | 4 | 4 | 3 | 3 | 2 | 2 | 5 |
| Golf | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Food Service | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 |
| Total FT | <u>14</u> | <u>14</u> | <u>10</u> | <u>9</u> | <u>9</u> | <u>8</u> | <u>8</u> | <u>7</u> | <u>8</u> | <u>11</u> |

RECREATION DEPARTMENT - BUDGET

Facilities

The Recreation Department operates 4 facilities on 280 acres. These facilities are incorporated into a sophisticated storm water detention system that detains 30% of Glen Ellyn's stormwater and is a primary reason that the Village developed and operates these properties.

| | |
|------------------------------|-----------|
| 27-Hole Golf Course | |
| Village Links of Glen Ellyn | 240 acres |
| Passive Use Parks | |
| Panfish Park | 18 acres |
| Lambert Lake Nature Preserve | 22 acres |
| Co-Op Park | 1 acre |

Village Green park (35 acres of athletic fields) is owned by the Village. Since 2003, it is operated by the Glen Ellyn Park District under a rolling 25 year lease. The Village Green does not impact this budget.

Budget Organization

The Recreation Department has 3 operating divisions: Grounds, Golf, and Food Service. The budget is divided into 9 accounting sections. Segregating expenditures by revenue center and by managerial responsibility allows us to monitor the financial performance of each revenue center and maintain managerial accountability for each line item.

| | |
|---|---|
| Grounds Division | |
| Division Head: Golf Course Superintendent | |
| <u>Responsible for Budget Sections:</u> | |
| 55 710 - | Golf Course Grounds |
| 55 740 - | Parks Maintenance |
| 55 7x5 - | Mechanical Maintenance for equipment and buildings in all Divisions |
| Golf Division | |
| Division Head: Director of Golf | |
| <u>Responsible for Budget Sections:</u> | |
| 55 720 - | Golf Services |
| 55 750 - | Pro Shop Merchandise |
| 55 780 - | Motorized Carts |
| Food Service Division | |
| Division Head: Food Service Manager | |
| <u>Responsible for Budget Sections:</u> | |
| 55 730 - | Food Service |

Administration, 55 700, includes line items not specific to an individual operating division, along with all capital expenditures and debt service.

Financial Overview

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

Golf Course profits are used to subsidize resident use of the golf course, park maintenance and the maintenance and operation of the storm water detention system.

Financial Goals - Our financial goal is to generate enough revenue to cover operating expenses, \$650,000 a year in debt service, \$150,000 a year in capital replacement and maintain adequate cash reserves to buffer against the whims of a weather dependent seasonal business.

Another major goal is to provide significant resident green fee discounts. In 2013 residents received \$400,000 in discounts.

Debt Service - The fund is scheduled to make a \$340,000 annual debt service payment to retire bonds issued to fund the 2004 golf course renovation. The final debt service payment for that bond issue is due in 2023.

The fund is scheduled to make a \$310,000 annual debt service payment to retire bonds issued to fund the 2013 expansion of the driving range and clubhouse. The final debt service payment for that bond issue is due in 2033.

The golf course has generated sufficient profits during every full year of operation to fully cover all debt service. 2014 will be the first full year of operation with the expanded clubhouse. It is likely that the profits will not initially fully cover the \$650,000 annual debt service. Cash reserves of more than \$1,000,000 are available to cover any short falls until profitability increases enough to fully cover the additional debt service. The cash reserves were accumulated from prior year profits.

Profit - \$4,400,000 in profits have been earned in the nine years since the 2004 golf course renovation. Those profits were used to make \$3,000,000 in debt service payments, reinvest \$800,000 in routine capital equipment replacement, and boost cash for the recently completed driving range and clubhouse expansion.

Revenue - Nationwide demand for golf weakened after September 11, 2001 and fell even more sharply following the recent recession.

The number of golf rounds played at the Village Links and resulting revenues have varied widely in recent years, with weather being the main variable.

Future golf revenues are uncertain. Golf demand is stagnant. Revenues are held down by significant price competition stemming from an excessive number of golf courses operating in the market. It is not likely that very many of those golf courses will close. Most public courses in the market are non-for-profit and many are subsidized by tax dollars.

The expanded food and beverage business will generate additional revenue, but much of this new revenue will be offset by increased expenses. The track record of golf course food service operations in DuPage County is uneven, with virtually every golf course clubhouse requiring tax dollars to cover debt service.

Expenses - Cost containment efforts started in 2002 helped lower operating expenses from \$3,100,000 in 2000 to \$2,700,000 in 2012. This reduction in operating expense has kept the golf course profitable in spite of declining revenues.

2013 was marked by the disruption of clubhouse construction and a drop in revenue due to the driving range and restaurant being closed for the first seven months of the year.

2014 will be a watershed year, with the expanded facilities being operational for an entire season.

Summary - The Village Links is well positioned. The course is popular and has an active clientele. The physical plant and equipment is in generally solid condition and the facility improvements added in 2013 have been well received by our guests. We need to demonstrate that we can operate the expanded facilities profitably.

Storm Water Detention System

The Village Links is a golf course and a storm water detention system. Built in 1966 and expanded in 1973, the storm water detention system consists of twenty-four interconnected ponds: one pond at Lambert Lake, two at Panfish Park and twenty-one on the golf course.

Rain water entering the system at the northwest portion of the system flows from pond to pond via a series of underground storm drain pipes for more than a mile before leaving the golf course for the DuPage River.

The storm water is slowed as it moves from pond to pond. Silt debris washed from streets and sidewalks settles in the ponds before it can pollute downstream rivers. The water stored in the detention ponds is used to irrigate the golf course. The golf course turf filters the mildly polluted storm run off water, cleaning it before it replenishes the aquifers below.

Since 1966, Village Links revenues have paid for the maintenance and operation of the storm water detention system. During the 2004 golf course renovation, \$350,000 was spent on the storm water detention system, including pond expansion, silt removal, pipe replacement, and shoreline stabilization. In 2013 the capacity of the storm water detention system was increased to accommodate the expanded clubhouse. A pond was expanded, several acres of property were lowered and new lake connector pipes were added at a cost of \$200,000.

Shoreline Stabilization - The storm water detention system has 6.4 miles of shoreline. Wave erosion causes the lake banks to fall into the water, increasing the water surface and reducing the water depth. Shoreline stabilization efforts initiated in the 1970's and 2000's have been effective.

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

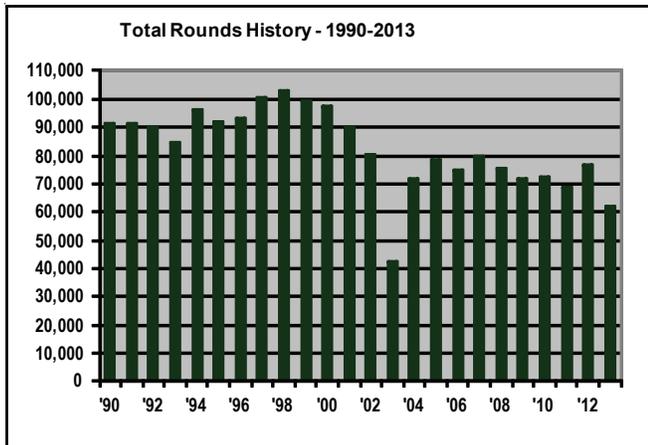
Silt Removal - Silt removal is a potentially significant expense over the next 20 years. Disposal of detention pond silt is expensive because concentrations of metals and fuels dropped onto roads by vehicles require that it be treated as a hazardous material.

Drain Pipe Replacement - Many of the original corrugated metal pipes that connect the golf course ponds were replaced in 2003. The new drain pipes (concrete or composite plastic) should last indefinitely.

Control Structure Replacement - Three concrete control structures are in fair condition for their age and will not be prohibitively expensive to replace in another 25-35 years.

2013 REVIEW

2013 was dominated by construction and disruption. The mess and inconvenience of construction turned off many of our customers and had a negative impact on patronage. Additionally, the driving range and restaurant were closed for the first seven months of the year. The combination of the inconvenience and lack of some services, coupled with poor weather early in the year held down rounds played and revenue. It would appear from the chart below that the total impact of the disruption and weather was about 10,000 rounds or 15%.



Rounds played dropped sharply following the September 2001 terrorist attacks and again after the Great Recession.

The construction related idiosyncracies of 2013 makes it impossible to draw meaningful comparisons with recent years.

2014 will bring a new revenue and expense structure as we operate the expanded facility for a full season for the first time.

Grounds (Golf Course Maintenance)

When facing the possibility of having to severely cut back the scope or quality of the recently completed clubhouse expansion, our grounds staff assumed responsibility for significant parts of the project. They did everything from installing drainage and irrigation to grassing acres of turf to installing all of the kitchen equipment. About 20% of the project was done in house at a savings of more than \$400,000.

With much of our focus on the construction project, we were fortunate that 2013 was an "easy" year for golf course maintenance. Temperatures were mild, disease pressure was low, and there was limited need for time consuming hand watering. Our maintenance efforts focused on important areas in-play - tees, greens and fair-

ways. We deferred project work and temporarily cut back on discretionary maintenance that would not have a lasting impact on course conditions including tree maintenance, bunker grooming, cart path edging, irrigation system testing, and trimming around trees.

We look forward to returning to our normal maintenance program in 2014.

Golf

The construction project had a significant impact on golf operations in 2013. The lack of a driving range hurt overall customer services, especially private and group instruction. The golf staff spent a large part of every day shuttling customers to and from the parking lot. Cart operations were complicated by site changes.

The golf staff continues to offer expanded golf event and golf instruction programs. In-house leagues are popular. The Village Links is the most heavily programmed golf course in Illinois, offering golfers an array of options not available elsewhere.

Golf outings were down in the early part of the year, as groups were understandably hesitant to book their event at a facility without a food and beverage capability.

Pro Shop

Pro Shop sales were down 25% in 2013. For much of the spring, there was no merchandise displayed in the Pro Shop so we could offer golfers a minimal cafe menu of hot dogs, sandwiches and beverages.

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.

There is little long term improvement to be expected in Pro Shop sales as big-box off course retailers and internet sites continue to grab a larger share of the market with more selection and lower prices than an independent store can offer.

Food and Beverage

We began 2013 with offering our golf customers a very limited food and beverage service and gradually increased our service level as the construction progressed. We began the year in the Pro Shop with a cafe menu of hot dogs, sandwiches and beverages. By mid-June we were able to prepare food in the new kitchen and provide sit-down service in the banquet room. We moved into the bar

and dining room in mid-July. The patio and outdoor bar was completed in early August.

Financial results in 2013 do not lend themselves to comparisons with prior years. In the first six months of the year we were closed much of the time, had revenues of only \$86,000 against expenses of \$142,000 for a \$56,000 loss. In the last six months of the year, with the new restaurant mostly completed, we made a \$38,000 profit on \$743,000 in revenue.

Once we occupied the new restaurant we established a good sized clientele and improved profitability. We look forward to a full year of operations when we can build on the momentum of 2013 to further develop our customer base and expand banquet sales.

| FOOD & BEVERAGE PROFIT/LOSS | | | |
|--|-------------------|----------------------|----------------|
| | Actual 2012-13 | Estimated 2013-14 | Budget 2014 |
| Revenue | 516,870 | 1,145,600 | 1,300,000 |
| Expenses | 489,872 | 1,143,000 | 1,172,500 |
| Net Profit | 26,998 | 2,600 | 127,500 |

It is important that the new restaurant, bar and banquet room generate a significant annual profit that helps cover the \$310,000 annual debt service used to finance those improvements.

Debt Service

In 2002, the Recreation Fund borrowed \$4,500,000 through a 20 year general obligation bond issue to help finance the golf course renovation. In November 2010 a bond refinancing was conducted to restructure this debt and take advantage of lower interest rates. Interest rates for this bond issue are 2% initially and top out at 3.9%. Annual principal and interest payments remain unchanged at about \$340,000. The bulk of the savings, about \$225,000, will be realized at the end of the issue, with a reduced final payment on January 1, 2023.

In October 2012 the Recreation Fund borrowed an additional \$5,000,000 through a second 20 year general obligation bond issue to help finance the new restaurant, bar, banquet room and driving range. Interest rates for this bond issue are 2% initially and top out at 2.5%. Annual principal and interest payments are about \$310,000. The

final payment on this bond issue will be made on January 1, 2033.

| 2004 & 2012 Bond Issue Payment - Recap | | | |
|---|-------------------------------|--|------------------------|
| | 2004 Bonds | 2012 Bonds | Total Bonds |
| | <i>Golf Course Renovation</i> | <i>Clubhouse & Driving Range Expansion</i> | |
| Prior Payments | 3,391,315 | 72,538 | 3,463,853 |
| Latest Payment - December 2013 | 332,418 | 237,114 | 569,531 |
| Total Payment to date | 3,723,733 | 309,652 | 4,033,385 |
| Unpaid Principal & Interest | 2,850,558 | 5,914,450 | 8,765,008 |
| Final Payment Due | 2023 | 2033 | |

The Reduced Capacity of a Golf Course

Improved golf ball and club technology has effectively reduced the capacity of golf courses. For years, we scheduled 8 groups (32 golfers) per hour. In the mid-1990's, we began spreading mid-day tee times on the 18-hole course. Since 2005 we have spread play out even further, routinely only teeing off 6 or 7 groups per hour. This effectively reduces our capacity by 15% and is a significant influence on the reduction in rounds played.

PREVIEW 2014

2013 marked the start of a new era for the Village Links, with facility improvements that included a new restaurant, bar, banquet room and expanded driving range .

The new facilities will generate additional golf patronage from both individual foursomes and golf outings. The improved clubhouse food service facilities will appeal to golfers and the general public. The addition of circle drive parking will encourage year round food and beverage patronage, especially in inclement weather.

The new facilities will also allow the golf course clubhouse to attract a wider audience, particularly among non-golfers. Small banquets for up to 150 guests, a year-round restaurant and bar, and a small meeting room will be popular with golfers and non-golfers alike.

It will be a challenge to cover the debt service that funded these improvements with revenues generated from the facility. Every publicly owned golf course clubhouse

built in the last 25 years in DuPage County has been supported with tax dollars. We are committed to retiring all of the related debt service with golf course profits. It is expected that it could take a few years for the business to mature so we can take full advantage of all of the opportunities of the newly configured Village Links. In the meantime, golf course cash reserves will insure that debt payments are made without the use of tax monies.

Golf profitability will continue to be the key factor in the financial success of the Village Links. Green Fees, Cart Fees, and Driving Range revenues will generate the bulk of the gross profits necessary to cover the outstanding debt service.

Food Service is playing a much larger role than in the past. Food Service revenues are expected to be nearly triple what they were before the expansion. Food Service should generate a significant amount of the gross profits required to cover the debt service.

The Village Links faces diverse competition from area golf courses. Many courses, desperate to generate cash flow, are offering green fees below their break even point. Less drastic changes are expected from courses owned by local governments, many of whom subsidize golf like they do swimming pools and skating rinks. Some governments are getting out of the golf business, bringing in management companies that lower costs and/or services to the commodity level. At the other end of the spectrum, private clubs are dropping guest fees, member dues and outing fees to compete with high end public courses.

This can all be confusing for the golfing public. Discounting effectively lowers green fee prices, but course conditions and services are also dropping at many facilities.

The Village Links remains an excellent golf value due to superior course conditions and layout. Successful programming strategies and green fee specials outside of prime time help keep the course busier than most others in the area.

Primary Objectives for 2014

Grounds must maintain superior overall course conditions.

Golf must 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. Outings are becoming an increasingly significant part of the business, providing opportunities to boost revenues and challenges with pace of play.

Food Service must generate a significant profit. Revenues must increase as the restaurant business matures and the banquet business is developed. Expenses must be controlled while delivering great value to guests. Success in 2014 will help set the new base line for future performance goals.

Grounds

With a major construction project behind us, efforts in 2014 will concentrate on the condition of the golf course. We will continue to use technology to mimic conditions that previously could only be attained through mowing. We will continue to constrict the crew size to control costs.

Greens will continue to benefit from properly maintained mowers, more effective irrigation, a balanced fertility program, and frequent light topdressing.

Full-time Staff - For several years we have known that our optimum full-time staff configuration is a Golf Course Superintendent and four other full-time staff members with overlapping capabilities and shared responsibilities in all areas (Turf Management, Irrigation and Drainage, Horticulture and Mechanical Maintenance). The reclassification of three existing part-time/seasonal staff members to full-time is consistent with the virtually full-time schedule they have been working.

Golf

Programmed Golf - We will continue to offer an exceptional amount of programmed golf at the Village Links in 2014, including leagues, tournaments and instructional schools and classes.

Course Maximization - We will continue to try to squeeze more golfers onto the course. The Golf Division has the job of scheduling the proper number of tee times, filling the tee times, getting the customers in those tee times started on time, and helping them move around the course in a reasonable amount of time.

We are optimistic that the new Point-of-Sale System installed in 2013 can help in this regard. Providing our guests 24/7 access to online tee times should be a popular addition. The electronic tee time system will help us automate communication with guests who have made tee time reservations.

Golf Outings - The declining demand for golf requires that we seek more golf outing business. This is not popular with golfers who find "their course" closed to the public from time to time. Nor is it popular when a golfer is being held up by a predictably slow outing. We will do our best to minimize conflicts with our customers, while developing a golf outing clientele. It will not be easy to build up an outing business as golf outings have declined throughout the industry and are increasingly fixated on price over quality. The improved facilities will help us attract and retain outings.

Golf Outing Activity Summary

| | # Outings | Rounds | Golf Revenue |
|-------------|-----------|--------|--------------|
| 2010 | 40 | 887 | \$ 60,531 |
| 2011 | 31 | 973 | \$ 76,570 |
| 2012 | 55 | 2,372 | \$ 138,514 |
| 2013 | 63 | 2,574 | \$ 166,090 |

Back Nine Combo - We offer a Combo Option for weekend 18-Hole Permanent Times, using the Back 9 of the 18-hole course and the 9-hole course. This has not been well patronized since first offered in 2007.

Email Communication - We will continue to expand email communication with customers by collecting more email addresses and providing information and specials that appeal to more customers.

Website - We continue to provide expanded content on our website. Unfortunately, website traffic seems to have little impact on revenues. Our website needs to be renovated to reflect the new business. We need new navigation menus and landing pages. We need more data collection forms. The website needs to be reformatted for modern display sizes. A mobile version needs to be offered. Content needs to be updated for golf outing, meeting and banquet offerings. We need to stylize our web store and on-line tee time pages to be consistent with the rest of the site.

Marketing - Marketing efforts for golf and food service need to be coordinated. We plan on hiring one or more marketing firms to provide guidance on overall marketing, particularly with regards to a general public marketing effort for the new restaurant/bar/banquet facility, for targeted efforts for golf outings and larger banquets like weddings, and for meetings.

Food & Beverage - Reserve 22

Facility improvements will allow the restaurant, bar, and banquet room to attract customers as year-round destina-

tion facilities. Our initial goal was to generate \$1,200,000 in annual food and beverage revenue, and eventually grow the business to one day approach \$2,000,000 in revenue. After a partial year of operation, it appears that those goals are attainable.

Food and Beverage remains responsible for providing our golf guests with hospitality services. The new facilities will allow us to attract year round guests as a destination restaurant

Staffing - We look to fine tune staffing levels to match seasonal sales volume and lower our labor cost as a percentage of revenue.

Destination - Reserve 22 is established as a bar and restaurant destination. We look to continue to build public awareness of Reserve 22 and our offerings.

Bar & Restaurant - We will continue to operate Reserve 22 as a major bar and restaurant destination for lunch and dinner. Brunch will be served on Sundays. Breakfast will be served Saturdays during the golf season. We offer popular TV sports packages in the bar and live entertainment on weekends.

Banquet Room - The 150 guest banquet room is available for golf outing banquets and non-golf private parties. This room is also used for overflow dining when available, including Friday Night Fish Frys and Sunday Brunches. Special brunches are planned for Easter, Mothers Day and Fathers Day.

Board Room - The Board Room is available for groups of 8-20 that combine meetings with golf and a meal or for stand alone breakfast/lunch/dinner meetings.

Park Maintenance

This budget provides \$22,500 to maintain three Recreation Department Parks: Lambert Lake Nature Preserve, Co-Op Park and Panfish Park. These parks are part of the Village Links storm water detention system. Included in the maintenance of Panfish Park is maintenance of walkways that run through the Waters Edge Condominium Association and connect to the park.

Throughout the years, Village Links revenues have paid for over \$1,000,000 in park maintenance.

In 2011 the Recreation Department began habitat restoration at Manor Woods Park, a Village owned

property, to restore native plants, remove invasive species and maintain trail access. This work at Manor Woods is budgeted at \$10,000 and is paid for with revenue from the General Fund.

Capital Projects

Our goal is to earmark \$150,000 annually for routine capital projects and equipment replacement. In 2014 \$185,000 is budgeted in capital expenditures. Included is \$40,000 for new entrance signage that will reflect that Reserve 22 is located at the Village Links.

While we have extended some equipment beyond its useful life, our equipment and physical plant is in acceptable condition. If revenues permit, it will take most of the coming decade to get our equipment replacement program back on schedule.

Emerald Ash Borer

The presence of the Emerald Ash Borer (EAB) in adjoining neighborhoods, virtually insures that it will eventually attack the Village Links' 450 ash trees. In 2008 we preventively injected about 200 ash trees with the insecticide Pointer® (active ingredient imidacloprid), at a cost of \$8,000. We were disappointed with the amount of labor required for this preventive treatment, prompting a switch to a curative strategy.

Over the past five years we have spent \$17.78 per ash tree to address the EAB threat.

| Village Links of Glen Ellyn Emerald Ash Borer Expenses Since 2008 | |
|--|---------|
| Number of Ash Trees | 450 |
| EAB Related Expenses | 8,000 |
| Cost Per Tree To Date | \$17.78 |

EAB is moving slowly. We have not had to remove any ash trees due to EAB infestation. Because we scout the property for plant pests virtually every day in season, we expect we would notice an EAB outbreak before it becomes irreversible. We expect that we can hold off protecting trees until the EAB is present on our property. We are monitoring the development of new controls; presently there are several insecticides that control the EAB.

IMRF - Retirement Fund Contributions

The employer portion of retirement fund contributions budgeted for 2014 is \$117,400, 9.6% of total wages. The full-year cost of IMRF is \$167,000.

Personnel Costs

The Affordable Care Act is a significant factor that is prompting us to increase the number of full-time positions in 2014, with a comparable decrease in seasonal/part-time employment.

We will continue to attempt to minimize our exposure to State unemployment benefit claims. We cannot control those costs, but we can influence them through a variety of means including helping seasonal staff find other employment in the off season.

Proposed increases to the minimum wage will impact our cost for hourly employees. This will have a significant impact on Food and Beverage. It will have a lesser impact Grounds and Golf.

2014 GOALS

We have six Major Goals for 2014.

- 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** - Rebuild golf revenues.
- 4 - Build the New Food Service Business** - Build the new restaurant, bar and banquet business into a destination that generates \$1,800,000 in annual revenue in the near term.
- 5 - Constrain Expenditures** - Constrain expenditures to match revenues, without customers noticing the cut-backs.
- 6 - Generate Profit** - Generate a gross profit to cover \$650,000 in debt service and \$150,000 in capital replacement.

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

Total Revenue - \$3,700,000 2014;
\$5,000,000 2015.

Rounds Played - 64,000 2014;
72,000 2015.

Golf Revenue (Green Fees, Motor Carts, & Driving Range) - \$2,000,000 2014;
\$2,500,000 2015

Food Service - \$1,300,000 2014;
\$2,000,000 2015

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, food, and beverages, is 35% 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)

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.

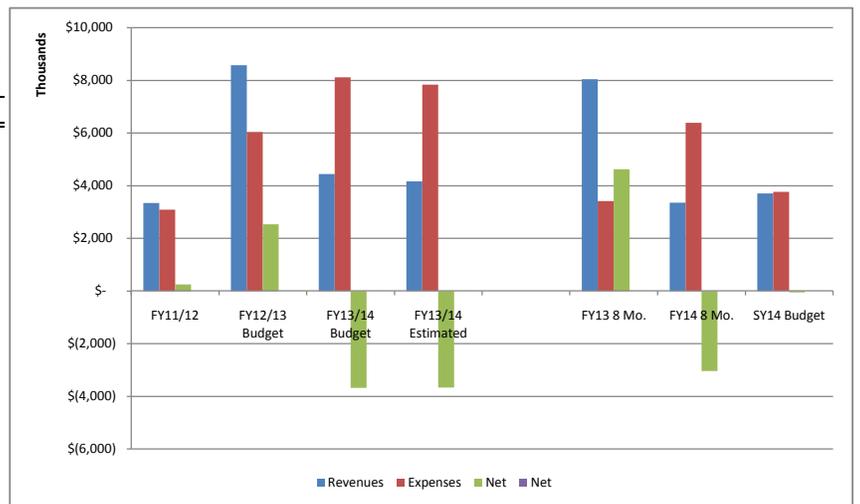
| Maintenance Interval Frequencies stated in # of days between task performance | | |
|---|---------------|--------|
| | Spring / Fall | Summer |
| Greens | | |
| Mow Greens | 1 | 1 |
| Groom | 7 | 14 |
| Lightly Topdress | 10 | 10 |
| Mow Surrounds | 3-4 | 2-3 |
| Mow Long Collars | 2-3 | 2 |
| Tees | | |
| 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 | 1 | 1 |
| Rake - manual | | |
| 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 |

RECREATION FUND
Summary

Village of Glen Ellyn
SY14 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | FY12/13 8 Month May-Dec | FY13/14 8 Month May-Dec | SY14 8 Month Budget |
|----------------------------------|---------------------------------|---------------------|---------------------|------------------------|--------------------------|-------------------------|-------------------------|---|
| Revenues / Inflows (5500) | | | | | | | | |
| 410400 | Sales Tax | \$ 59,283 | \$ 54,741 | \$ 97,000 | \$ 107,000 | \$ 52,864 | \$ 75,135 | \$ 118,000 |
| 430200 | State Grant Revenue | - | - | 50,000 | 50,000 | - | - | - |
| 440550 | Green Fees | 1,754,468 | 1,677,590 | 1,800,000 | 1,690,000 | 1,584,479 | 1,476,696 | 1,525,000 |
| 440552 | Food Service | 536,510 | 516,871 | 1,200,000 | 1,145,600 | 507,816 | 819,757 | 1,300,000 1 |
| 440554 | Pro Shop Sales | 181,246 | 155,976 | 180,000 | 152,000 | 142,388 | 120,599 | 128,300 |
| 440555 | Motor Carts | 418,860 | 424,640 | 425,000 | 421,000 | 405,028 | 377,305 | 368,000 |
| 440556 | Driving Range | 210,281 | 178,820 | 225,000 | 143,000 | 178,820 | 93,339 | 180,000 |
| 440557 | Resident Cards | 36,736 | 27,820 | 37,000 | 30,000 | 10,570 | 11,770 | 10,000 |
| 440558 | Parks | 10,000 | 10,000 | 10,000 | 10,000 | - | 10,000 | 10,000 2 |
| 440600 | Health Plan EE Contribution | 283 | 229 | - | - | 216 | - | - |
| 460100 | Investment Income | 5,764 | 14,559 | 6,000 | 8,300 | 8,155 | 6,407 | 3,300 |
| 480480 | Bond Proceeds | - | 5,005,000 | - | - | 5,005,000 | - | - 3 |
| 480455 | Bond Premium | - | 78,287 | - | - | 78,287 | - | - |
| 489000 | Miscellaneous Revenue | 126,618 | 74,608 | 110,000 | 104,000 | 65,567 | 57,357 | 63,000 4 |
| 489100 | Miscellaneous -Over/Short | (352) | 142 | - | (400) | 105 | (855) | - |
| 490800 | Operating Transfer In | - | 350,000 | 300,000 | 300,000 | - | 300,000 | - 5 |
| TOTAL REVENUES | | \$ 3,339,697 | \$ 8,569,283 | \$ 4,440,000 | \$ 4,160,500 | \$ 8,039,295 | \$ 3,347,510 | \$ 3,705,600 |
| Expenses/Outflows | | | | | | | | |
| 55700 | Administration | \$ 820,243 | \$ 839,531 | \$ 1,133,870 | \$ 1,139,600 | \$ 722,935 | \$ 959,142 | \$ 1,086,540 |
| 55710 | Golf Course Maintenance | 692,202 | 649,528 | 826,800 | 775,800 | 524,180 | 551,802 | 596,400 |
| 55720 | Golf Services | 617,844 | 627,294 | 683,800 | 659,800 | 495,363 | 516,149 | 465,600 |
| 55730 | Food Services | 550,709 | 477,579 | 1,072,900 | 1,134,500 | 439,608 | 795,323 | 1,160,300 |
| 55740 | Parks Maintenance | 22,193 | 26,564 | 27,800 | 17,700 | 21,639 | 12,399 | 22,500 |
| 55750 | Pro Shop | 193,930 | 193,530 | 192,200 | 171,800 | 109,739 | 81,897 | 118,700 |
| 55780 | Motorized Carts | 40,361 | 41,138 | 41,000 | 42,600 | 41,138 | 40,711 | 35,000 |
| | Mechanical Maintenance | 121,365 | 124,304 | 132,000 | 114,900 | 76,411 | 79,452 | 94,800 |
| | <i>Total Operating Expenses</i> | 3,058,847 | 2,979,468 | 4,110,370 | 4,056,700 | 2,431,013 | 3,036,875 | 3,579,840 |
| | Capital Outlay | 27,314 | 3,056,227 | 4,010,106 | 3,774,700 | 986,126 | 3,350,243 | 185,000 |
| TOTAL EXPENSES | | \$ 3,086,161 | \$ 6,035,695 | \$ 8,120,476 | \$ 7,831,400 | \$ 3,417,139 | \$ 6,387,118 | \$ 3,764,840 |
| FUND INCREASE (DECREASE) | | \$ 253,536 | \$ 2,533,588 | \$ (3,680,476) | \$ (3,670,900) | \$ 4,622,156 | \$ (3,039,608) | \$ (59,240) |

| Available Cash Analysis (000's) | |
|--|-----------------|
| Available, May 1, 2013 | \$ 4,827 |
| Preliminary FY14 Inflow/(Outflow) | (3,671) |
| Budgeted SY14 Inflow/(Outflow) | (59) |
| Projected Available, December 31, 2014 | <u>\$ 1,097</u> |
| Cash Reserve required at December 31, 2014 (27% of FY13/14 Est.) | (1,095) |
| Amount over (under) required reserve | \$ 2 |



**SY14 BUDGET FOOTNOTES
RECREATION FUND REVENUES**

1. **Food Service Revenues** reflect an expected increase due to the expanded clubhouse.
2. **Parks**: Funds to perform annual component of 10 year property development program at Manor Woods Park. Transfer from General Fund, Public Works.
3. **Bond Proceeds**: Includes \$5,000,000 2012 bond sale for the clubhouse renovation project.

4. **Miscellaneous Revenue**:

Includes the following revenue items:

| | |
|-----------------------------|----------|
| Hand Cart Rental | \$25,000 |
| Club Repairs | 5,000 |
| Handicaps | 22,000 |
| Lockers | 7,000 |
| Club Rentals | 8,000 |
| Junior Golf Lessons | 9,000 |
| Adult Group Golf Lessons | 7,000 |
| Permanent Time Registration | 8,000 |

5. **Operating Transfers In**: Village funding for improvements made in the Winchell Way Right-of-Way.
2012-13: \$350,000 from Capital Improvement Fund
2013-14: \$150,000 from Capital Improvement Fund, \$75,000 from Water and \$75,000 from Sewer.

RECREATION FUND

Administration

(55700)

Village of Glen Ellyn

SY14 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | FY12/13 8 Month May-Dec | FY13/14 8 Month May-Dec | SY14 8 Month Budget |
|-----------------------------|-------------------------------------|-------------------|---------------------|------------------------|--------------------------|-------------------------|-------------------------|---------------------|
| Personnel Services | | | | | | | | |
| 510100 | Salaries | \$ 121,618 | \$ 123,909 | \$ 124,400 | \$ 122,800 | \$ 86,398 | \$ 84,398 | \$ 86,200 |
| 510400 | FICA | 7,973 | 8,589 | 9,500 | 9,400 | 5,764 | 5,965 | 6,600 |
| 510500 | IMRF | 15,012 | 14,990 | 16,200 | 15,400 | 10,324 | 10,498 | 11,200 |
| | Subtotal | 144,603 | 147,488 | 150,100 | 147,600 | 102,486 | 100,861 | 104,000 |
| Contractual Services | | | | | | | | |
| 520600 | Dues / Subscriptions | 5,828 | 2,422 | 6,500 | 6,000 | 1,110 | 730 | 6,500 |
| 520620 | Employee Education | - | - | 300 | 300 | - | - | - |
| 520840 | Bond Issuance Costs | - | 82,884 | - | - | 71,715 | - | - |
| 520855 | Paying Agent Fee | - | - | 700 | 700 | - | - | 700 |
| 520875 | Liability Insurance Deductible | - | - | - | - | - | 752 | - |
| 520890 | Health Insurance/Seasonal | - | - | 1,000 | - | - | - | - |
| 520955 | Sales Taxes-Links | 57,645 | 57,775 | 97,000 | 107,000 | 56,569 | 69,058 | 118,000 |
| 521055 | Professional Services | 17,780 | 50 | - | - | - | - | - |
| 590120 | Accounting Service Charge | 60,000 | 60,000 | 60,000 | 60,000 | 40,000 | 40,000 | 40,200 |
| 590600 | IFT / Health Insurance | 113,100 | 95,499 | 120,000 | 119,700 | 77,267 | 69,325 | 117,840 |
| 590610 | IFT / Insurance - General | 79,400 | 51,000 | 47,200 | 47,200 | 34,000 | 31,467 | 36,200 |
| | IFT / Transfer to Corporate Reserve | - | - | - | - | - | - | 14,000 |
| | Subtotal | 333,753 | 349,630 | 332,700 | 340,900 | 280,661 | 211,332 | 333,440 |
| Commodities | | | | | | | | |
| 530100 | Office Supplies | 6,837 | 4,995 | 8,000 | 8,000 | 2,370 | 3,879 | 6,000 |
| | Subtotal | 6,837 | 4,995 | 8,000 | 8,000 | 2,370 | 3,879 | 6,000 |
| Debt | | | | | | | | |
| 551XXX | Debt Service Payment | 335,050 | 337,418 | 643,070 | 643,100 | 337,418 | 643,070 | 643,100 |
| | Subtotal | 335,050 | 337,418 | 643,070 | 643,100 | 337,418 | 643,070 | 643,100 |
| Capital Outlay | | | | | | | | |
| 570100 | Buildings | 22,805 | 164,531 | 92,075 | 18,100 | 149,614 | 18,106 | - |
| 570135 | Land Improvements | - | 54,889 | 9,480 | - | 46,869 | - | - |
| 570155 | Vehicles | - | 23,499 | - | - | 23,499 | - | - |
| 580100 | Capital Improvements | - | 2,675,229 | 3,534,051 | 3,307,000 | 686,030 | 3,055,675 | - |
| 580110 | Equipment | 4,509 | 138,079 | 374,500 | 449,600 | 80,114 | 276,462 | 185,000 |
| | Subtotal | 27,314 | 3,056,227 | 4,010,106 | 3,774,700 | 986,126 | 3,350,243 | 185,000 |
| | TOTAL EXPENDITURES | \$ 847,557 | \$ 3,895,758 | \$ 5,143,976 | \$ 4,914,300 | \$ 1,709,061 | \$ 4,309,385 | \$ 1,271,540 |

BUDGET FOOTNOTES
RECREATION FUND – ADMINISTRATION DIVISION (55700)

Since July 2002 the Recreation Department has had a hiring freeze in effect for all full-time positions. In that time, through attrition we have reduced the number of full-time staff from fifteen to seven. The only position that we have filled from the outside during this period is Food Service Manager.

In 2013, we added a full-time Executive Chef to expand our culinary expertise with the opening of the new restaurant. That gave us two full-time staff in Food Service.

In 2014, we propose to reclassify three seasonal grounds workers into full time positions. These staff members have been working a near full-time schedule working in grounds maintenance and in mechanical maintenance. Reclassifying these employees as full-time is the right thing to do and avoids significant financial penalties under the Affordable Care Act that we would incur if we would continue to employ them as in the past. This will give us five full-time staff in the Grounds Division which is an appropriate staffing level moving forward and has been our eventual staffing plan for several years. Prior to a series of resignation in 2006-08, we had eight full-time staff in the Grounds Division.

In 2015, we anticipate adding a third full-time staff member in the Food Service Division. This would coincide with a progressive increase in Food and Beverage sales to \$2,000,000 in 2015.

This Administration 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. **IFT/Health insurance** – The number of full-time positions eligible for the health insurance benefit has been expanded. In 2013, an Executive Chef was added. In 2014, three seasonal grounds workers were added to the full-time staff. There are eight full-time positions eligible for the health insurance benefit. We anticipate expanding Food and Beverage Revenues to the point where a third full-time position is needed in Food Service, increasing our total full-time count to 12.
2. **Transfer to Corporate Reserve** – In 2013 a residence was purchased at 53 South Park Boulevard, adjacent to Panfish Park, at a cost of \$140,000. The Recreation Fund is schedule to reimburse the Village for this purchase with annual payments of \$14,000 for 10 years.
3. **Debt Service Payment** - 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

BUDGET FOOTNOTES
RECREATION FUND – ADMINISTRATION DIVISION (55700)

to retire the bonds is \$6,830,000. Payments began in 2003. 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 \$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.

A second general Obligation Bond Issue was sold in 2012 to finance most of the 2012 Facility Improvement Project. The twenty year bond issue for \$5,000,000 carries an average interest rate of 2.1% and an average annual debt service of \$310,000. The final debt service payment will be made in 2032.

Bond payments are funded from golf course user fees. No property taxes are used.

4. Equipment:

| | QTY | ITEM | SY14 BUDGET | CY15 BUDGET | |
|-------------|-----|------------------------------------|----------------|----------------|---|
| New | 1 | Patio Seating | \$4,000 | | 1 |
| Replacement | 1 | Toro Pro Core 648 Greens Aerator | 22,000 | | 2 |
| Replacement | 1 | Fairway Sprayer | 37,000 | | 3 |
| Renovation | 1 | Entrance Signage | 40,000 | | 4 |
| Replacement | 1 | Toro Pro Core 1298 Fairway Aerator | 40,000 | | 5 |
| Replacement | | Contingency 2014 | 42,000 | | 6 |
| Replacement | | Equipment Replacement – 2015 | | 150,000 | 7 |
| Replacement | | Contingency – 2015 | | 40,000 | 8 |
| | | | \$185,000 | \$190,000 | |

1. The addition of seating for the restaurant patio.
2. Routine replacement of worn greens aerator.
3. Routine replacement of worn fairway sprayer.
4. The renovation/replacement of the two golf course entrance signs to reflect both the golf course and bar/restaurant. A marketing consultant is developing plans for renovation/replacement of the two existing signs.
5. Routine replacement of a worn fairway aerator.
6. This is to earmark funds for unforeseen capital expenditures in 2014. We anticipate that most of these funds would be used for equipment replacement.
7. This is to earmark funds for capital expenditures in 2015. We will develop a specific list of purchases towards the end of 2014, when we will identify worn equipment that needs to be replaced and other capital needs.
8. This is to earmark funds for unforeseen capital expenditures in 2015. We anticipate that most of these funds will be used for equipment replacement.

RECREATION FUND
Golf Course Maintenance
(55710)

Village of Glen Ellyn
SY14 & CY15 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | SY14 8 Month Budget | SY14 Budget / FY14 Budget | | CY15 Prelim. Budget |
|--|------------------------------------|-------------------|-------------------|------------------------|--------------------------|---------------------|---------------------------|---|---------------------|
| Golf Course Maintenance (55710) | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 510100 | Salaries | \$ 164,568 | \$ 114,447 | \$ 112,800 | \$ 114,700 | \$ 110,700 | 98% | 1 | \$ 172,800 |
| 510200 | Overtime | 1,350 | - | 500 | 10,000 | 1,000 | 200% | | 1,000 |
| 510300 | Salaries - part time | 228,273 | 214,504 | 305,000 | 265,300 | 200,000 | 66% | 1 | 215,000 |
| 510400 | FICA | 29,607 | 24,806 | 32,000 | 29,800 | 23,800 | 74% | | 29,700 |
| 510500 | IMRF | 40,798 | 31,535 | 46,200 | 38,700 | 30,100 | 65% | | 39,400 |
| | Subtotal | 464,596 | 385,292 | 496,500 | 458,500 | 365,600 | 74% | | 457,900 |
| Contractual Services | | | | | | | | | |
| 520620 | Employee Education | 1,532 | 360 | 3,000 | 1,000 | 3,000 | 100% | | 3,000 |
| 520625 | Travel | 26 | - | - | - | - | 0% | | - |
| 520630 | State Unemployment Claims | 32,490 | 28,070 | 36,000 | 27,200 | 36,000 | 100% | | 36,000 |
| 520970 | Maintenance-Bldg & Grounds | 3,263 | 5,912 | 5,000 | 2,300 | 3,500 | 70% | | 5,000 |
| 520980 | Maintenance-Drain & Irrig | 5,332 | 24,154 | 6,000 | 12,500 | 4,000 | 67% | 2 | 6,000 |
| 521055 | Professional Services-Other | 1,800 | 1,800 | 1,900 | 1,900 | 1,900 | 100% | 3 | 1,900 |
| 521195 | Telecommunications | 2,606 | 3,814 | 2,900 | 3,700 | 2,400 | 83% | | 3,000 |
| 521200 | Utilities | 28,557 | 20,457 | 43,000 | 38,100 | 25,000 | 58% | 4 | 38,000 |
| | Subtotal | 75,606 | 84,567 | 97,800 | 86,700 | 75,800 | 78% | | 92,900 |
| Commodities | | | | | | | | | |
| 530105 | Operating Supplies | 13,982 | 18,254 | 25,000 | 24,600 | 16,500 | 66% | 5 | 20,000 |
| 530300 | Gas & Oil | 31,633 | 30,751 | 36,000 | 35,900 | 24,000 | 67% | | 30,000 |
| 530415 | Fertilizer | 28,752 | 25,582 | 45,000 | 56,700 | 30,000 | 67% | 6 | 50,000 |
| 530425 | Landscape Supplies | 13,020 | 11,452 | 22,000 | 25,700 | 16,500 | 75% | 7 | 25,000 |
| 530435 | Sod, Seed, Sand & Gravel | 15,817 | 15,219 | 23,000 | 25,900 | 16,500 | 72% | 8 | 25,000 |
| 530440 | Treatment Costs & Pesticides | 47,764 | 75,895 | 80,000 | 60,900 | 50,000 | 63% | 9 | 70,000 |
| 530445 | Uniforms | 1,032 | 2,516 | 1,500 | 900 | 1,500 | 100% | | 1,500 |
| | Subtotal | 152,000 | 179,669 | 232,500 | 230,600 | 155,000 | 67% | | 221,500 |
| | TOTAL - Golf Course Grounds | \$ 692,202 | \$ 649,528 | \$ 826,800 | \$ 775,800 | \$ 596,400 | 72% | | \$ 772,300 |

BUDGET FOOTNOTES
RECREATION FUND – GOLF COURSE MAINTENANCE (55710)

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. **Salaries and Temporary Help**- In 2014, three seasonal grounds workers are being reclassified as full-time. As a result, Salaries is increasing and Salaries – part time is being reduced. This reflects in several expense divisions including Grounds Maintenance, Park Maintenance and all Mechanical Maintenance divisions.
2. **Maintenance – Drainage and Irrigation** - Include funds for drain tile; irrigation parts (sprinklers, controllers, pipe, wire); rental of air compressor to drain the system in the fall.
3. **Professional Services - Other**- Include funds for laboratory testing of soils, top dressing and irrigation water, and consultation services with the United States Golf Association.
4. **Utilities**- Includes funds for heat and electricity for the maintenance building, and electricity to operate the irrigation system.
5. **Operating Supplies** - 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. **Fertilizer** - Includes fertilizer for greens, tees, driving range tee, fairways, and roughs. The cost of fertilizer is tied closely to the cost of petroleum and remains quite volatile.
7. **Landscape Supplies** - 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.) This line item is reduced in 2011-12 as we converted some annual flower beds to perennial plantings to save money.
8. **Sod, Seed, Sand and Gravel** - Includes: seed, sod, bunker sand, greens topdressing, driving range tee soil. We topdress greens with sand to improve putting conditions and control thatch. We add sand to bunkers to maintain playability.
9. **Treatment Costs and Pesticides** - Includes: insecticides, wetting agents, herbicides, plant growth regulators, fungicides, plastic spray and miscellaneous specialized pesticides. The actual expense level in this line item can vary greatly, depending on weather and pest activity. We continue to rely more on post patent products that are priced more competitively. We will continue to experiment with reducing the frequency of some applications, to take advantage of disease resistance inherent in the bentgrass varieties on the 18-hole course.

RECREATION FUND

Golf Services

(55720)

Village of Glen Ellyn

SY14 & CY15 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | SY14 8 Month Budget | SY14 Budget / FY14 Budget | | CY15 Prelim. Budget |
|------------------------------|------------------------------|-------------------|-------------------|------------------------|--------------------------|---------------------|---------------------------|---|---------------------|
| Golf Services (55720) | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 510100 | Salaries | \$ 192,270 | \$ 198,270 | \$ 202,100 | \$ 198,300 | \$ 149,500 | 74% | 1 | \$ 230,900 |
| 510200 | Overtime | 1,028 | 899 | 900 | 1,800 | - | 0% | | 900 |
| 510300 | Salaries - part time | 150,005 | 161,306 | 174,000 | 178,600 | 111,700 | 64% | | 165,000 |
| 510400 | FICA | 25,510 | 26,784 | 28,800 | 29,000 | 20,500 | 71% | | 30,400 |
| 510500 | IMRF | 29,402 | 30,185 | 35,600 | 34,000 | 30,500 | 86% | | 41,200 |
| | Subtotal | 398,215 | 417,444 | 441,400 | 441,700 | 312,200 | 71% | | 468,400 |
| Contractual Services | | | | | | | | | |
| 520600 | Dues / Subscriptions | 3,498 | 3,736 | 4,200 | 4,500 | 3,600 | 86% | | 4,000 |
| 520903 | Advertising/Promotion | - | - | 20,000 | - | - | 0% | | - |
| 520620 | Employee Education | 1,855 | 1,018 | 1,500 | 1,800 | 1,500 | 100% | 2 | 1,500 |
| 520625 | Travel | 52 | - | 1,500 | - | - | 0% | | 1,500 |
| 520630 | State Unemployment Claims | 8,035 | 8,439 | 16,000 | 18,500 | 12,000 | 75% | | 16,000 |
| 520810 | Credit Card Fees | 51,395 | 50,276 | 50,000 | 51,100 | 31,200 | 62% | | 42,400 |
| 520900 | Postage | 4,941 | 3,609 | 4,500 | 4,200 | 3,000 | 67% | | 4,500 |
| 520905 | Printing | 13,557 | 5,023 | 19,000 | 15,300 | 6,000 | 32% | 3 | 9,000 |
| 520940 | Club Repair | 540 | 4,326 | 4,000 | 1,500 | 2,100 | 53% | 4 | 3,000 |
| 520950 | Handicaps Fees | 20,800 | 20,320 | 22,000 | 19,200 | 20,000 | 91% | 5 | 22,000 |
| 521195 | Telecommunications | 13,570 | 8,724 | 2,200 | 4,500 | 3,300 | 150% | | 5,000 |
| 521200 | Utilities | 19,444 | 23,213 | 20,000 | 22,000 | 16,700 | 84% | | 25,000 |
| | Subtotal | 137,687 | 128,684 | 164,900 | 142,600 | 99,400 | 60% | | 133,900 |
| Commodities | | | | | | | | | |
| 530105 | Operating Supplies | 79,222 | 79,678 | 75,000 | 72,500 | 51,000 | 68% | 6 | 75,000 |
| 530445 | Uniforms | 2,720 | 1,488 | 2,500 | 3,000 | 3,000 | 120% | | 3,000 |
| | Subtotal | 81,942 | 81,166 | 77,500 | 75,500 | 54,000 | 70% | | 78,000 |
| | TOTAL - Golf Services | \$ 617,844 | \$ 627,294 | \$ 683,800 | \$ 659,800 | \$ 465,600 | 68% | | \$ 680,300 |

BUDGET FOOTNOTES
RECREATION FUND – GOLF SERVICES (55720)

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. **Salaries** - 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 the Pro Shop as Pro Shop merchandise sales decline.
2. **Employee Education** - 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.
3. **Printing** - Includes the cost of printing newsletters, brochures, envelopes, and stationery, and score cards.
4. **Club Repairs** - Club repair revenue exceeds expense and is reported in Miscellaneous Revenue 5500-89000.
5. **Handicap Fees** - 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.
6. **Operating Supplies**- 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.

RECREATION FUND

Food Services

(55730)

**Village of Glen Ellyn
SY14 & CY15 Budget**

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | SY14 8 Month Budget | / FY14 Budget | CY15 Prelim. Budget |
|---------------------------------------|--------------------------------|-------------------|-------------------|------------------------|--------------------------|---------------------|---------------|---------------------|
| Food Services Division (55730) | | | | | | | | |
| Personnel Services | | | | | | | | |
| 510100 | Salaries | \$ 69,478 | \$ 68,061 | \$ 122,000 | \$ 116,400 | \$ 90,700 | 74% | 1 \$ 190,200 |
| 510200 | Overtime | 15 | - | 1,000 | 10,300 | 1,000 | 100% | 1,000 |
| 510300 | Salaries - part time | 194,364 | 159,008 | 300,000 | 338,000 | 366,000 | 122% | 490,000 |
| 510400 | FICA | 21,690 | 19,168 | 32,400 | 35,500 | 35,000 | 108% | 52,100 |
| 510500 | IMRF | 11,690 | 9,900 | 19,800 | 37,100 | 35,600 | 180% | 54,700 |
| | Subtotal | 297,237 | 256,137 | 475,200 | 537,300 | 528,300 | 111% | 788,000 |
| Contractual Services | | | | | | | | |
| 520903 | Advertising/Promotion | - | - | 50,000 | 19,900 | 33,300 | 67% | 2 50,000 |
| 520904 | Entertainment | - | - | 50,000 | 12,300 | 26,700 | 53% | 3 40,000 |
| 520600 | Dues / Subscriptions | 3,635 | 3,525 | 3,700 | 3,500 | 3,500 | 95% | 3,500 |
| 520615 | Recruiting and Testing | - | 419 | - | - | - | 0% | - |
| 520620 | Employee Education | 189 | 156 | 700 | 600 | 500 | 71% | 600 |
| 520630 | State Unemployment Claims | 856 | 2,871 | 2,000 | 6,200 | - | 0% | - |
| 520810 | Credit Card Fees | 3,569 | 3,491 | 14,000 | 16,800 | 19,100 | 136% | 4 29,400 |
| 520875 | Liability Insurance Deductible | 968 | 968 | 2,000 | 2,300 | 2,600 | 130% | 4,000 |
| 520905 | Printing | - | - | 1,500 | - | - | 0% | - |
| 521195 | Telecommunications | 1,486 | 1,599 | 1,500 | 1,500 | 1,000 | 67% | 1,500 |
| 521200 | Utilities | 12,205 | 7,620 | 39,000 | 18,000 | 20,000 | 51% | 30,000 |
| | Subtotal | 22,908 | 20,649 | 164,400 | 81,100 | 106,700 | 65% | 159,000 |
| Commodities | | | | | | | | |
| 530105 | Operating Supplies | 15,222 | 11,279 | 22,000 | 52,700 | 52,000 | 236% | 5 80,000 |
| 530446 | Linens and Rentals | - | - | 10,000 | 10,900 | 12,400 | 124% | 6 19,000 |
| 530400 | Beer (formerly Beer & Wine) | 42,539 | 40,929 | 69,888 | 91,100 | 91,900 | 131% | 7 141,400 |
| 530401 | Wine | - | - | 13,312 | 36,100 | 36,400 | 273% | 7 56,000 |
| 530402 | Spirits | 2,596 | 2,794 | 20,000 | 24,900 | 26,400 | 132% | 7 40,600 |
| 530405 | Beverages/Resale | 34,557 | 29,393 | 38,900 | 49,100 | 50,100 | 129% | 7 77,000 |
| 530410 | Dry Goods | 7,005 | 6,089 | 10,000 | 10,000 | 10,400 | 104% | 8 16,000 |
| 530420 | Food/Resale | 126,447 | 109,879 | 245,200 | 236,800 | 241,200 | 98% | 371,000 |
| 530445 | Uniforms | 2,198 | 430 | 4,000 | 4,500 | 4,500 | 113% | 4,500 |
| | Subtotal | 230,564 | 200,793 | 433,300 | 516,100 | 525,300 | 121% | 805,500 |
| | TOTAL EXPENDITURES | \$ 550,709 | \$ 477,579 | \$ 1,072,900 | \$ 1,134,500 | \$ 1,160,300 | 108% | \$ 1,752,500 |

BUDGET FOOTNOTES
RECREATION FUND – FOOD SERVICES (55730)

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.

1. **Salaries:** A full-time Executive Chef was added in 2013, bringing the total number of full-time staff in Food Service to 2. We expect to add a third full-time staff in Food Service in 2015 to coincide with annual revenues reaching \$2,000,000.
2. **Advertising:** Advertising and promotion for the new restaurant, bar, and banquet business.
3. **Entertainment:** Live entertainment in the new bar and restaurant.
4. **Credit Card Fees:** Credit Card processing fees will increase with significant growth in revenue.
5. **Operating Supplies:** Includes tableware, glassware, kitchenware, janitorial and sanitation supplies.
6. **Linens and Rentals:** The cost of providing napkins and table cloths will be higher with the new restaurant.
7. **Beverages:** The cost of product expenses will increase proportionately with revenues.
8. **Dry Goods:** Disposable paper products including cups, lids, napkins, place mats, and coffee stirrers.

RECREATION FUND

Parks Maintenance

(55740)

Village of Glen Ellyn

SY14 & CY15 Budget

| <u>Object Code</u> | <u>Account Description</u> | <u>FY11/12 Actual</u> | <u>FY12/13 Actual</u> | <u>FY13/14 Revised Budget</u> | <u>FY13/14 Estimated Actual</u> | <u>SY14 8 Month Budget</u> | <u>SY14 Budget / FY14 Budget</u> | <u>CY15 Prelim. Budget</u> |
|----------------------------------|----------------------------------|-----------------------|-----------------------|-------------------------------|---------------------------------|----------------------------|----------------------------------|----------------------------|
| Parks Maintenance (55740) | | | | | | | | |
| Personnel Services | | | | | | | | |
| 510100 | Salaries | \$ 2,260 | \$ 2,260 | \$ 2,300 | \$ 2,200 | \$ 4,900 | 213% | \$ 7,700 |
| 510300 | Salaries - part time | 16,469 | 20,092 | 19,600 | 10,800 | 13,000 | 66% | 15,000 |
| 510400 | FICA | 1,424 | 1,702 | 1,700 | 1,000 | 1,400 | 82% | 1,700 |
| 510500 | IMRF | 1,517 | 2,031 | 2,200 | 1,700 | 1,700 | 77% | 2,200 |
| | Subtotal | 21,670 | 26,085 | 25,800 | 15,700 | 21,000 | 81% | 26,600 |
| Contractual Services | | | | | | | | |
| 520970 | Maintenance-Bldg & Grounds | - | - | - | - | - | 0% | - |
| | Subtotal | - | - | - | - | - | 0% | - |
| Commodities | | | | | | | | |
| 530105 | Operating Supplies | 523 | 479 | 500 | 500 | - | 0% | - |
| 530435 | Sod, Seed, Sand, Gravel | - | - | 1,500 | 1,500 | 1,500 | 100% | 1,500 |
| | Subtotal | 523 | 479 | 2,000 | 2,000 | 1,500 | 75% | 1,500 |
| | TOTAL - Parks Maintenance | \$ 22,193 | \$ 26,564 | \$ 27,800 | \$ 17,700 | \$ 22,500 | 81% | \$ 28,100 |

BUDGET FOOTNOTES
RECREATION FUND – PARKS (55740)

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

1. **Salaries** – In 2014, three seasonal grounds workers are being reclassified as full-time. As a result, Salaries is increasing and Salaries – part-time is being reduced. This reflects in several expense divisions, including Grounds Maintenance, Park Maintenance, and all Mechanical Maintenance divisions.

RECREATION FUND
Pro Shop Merchandise
(55750)

Village of Glen Ellyn
SY14 & CY15 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | SY14 8 Month Budget | SY14 Budget / FY14 Budget | CY15 Prelim. Budget |
|-------------------------------------|----------------------------|-----------------------|-----------------------|-------------------------------|---------------------------------|----------------------------|----------------------------------|----------------------------|
| Pro Shop Merchandise (55750) | | | | | | | | |
| Personnel Services | | | | | | | | |
| 510100 | Salaries | \$ 42,354 | \$ 42,354 | \$ 34,100 | \$ 38,200 | \$ 11,600 | 34% | 1 \$ 18,000 |
| 510400 | FICA | 3,112 | 3,112 | 2,600 | 2,900 | 900 | 35% | 1,300 |
| 510500 | IMRF | 5,099 | 4,989 | 4,400 | 4,800 | 1,200 | 27% | 1,700 |
| | Subtotal | 50,565 | 50,455 | 41,100 | 45,900 | 13,700 | 33% | 21,000 |
| Contractual Services | | | | | | | | |
| 520810 | Credit Card Fees | 4,997 | 4,888 | 5,000 | 2,100 | 1,800 | 36% | 2,500 |
| 520945 | Products/Resale | 131,190 | 134,768 | 139,500 | 117,800 | 99,400 | 71% | 2 135,600 |
| 521195 | Telecommunications | 1,743 | 1,947 | 1,800 | 2,000 | 1,500 | 83% | 2,000 |
| | Subtotal | 137,930 | 141,603 | 146,300 | 121,900 | 102,700 | 70% | 140,100 |
| Commodities | | | | | | | | |
| 530105 | Operating Supplies | 5,435 | 1,472 | 4,800 | 4,000 | 2,300 | 48% | 3,500 |
| | Subtotal | 5,435 | 1,472 | 4,800 | 4,000 | 2,300 | 48% | 3,500 |
| | TOTAL - Pro Shop | \$ 193,930 | \$ 193,530 | \$ 192,200 | \$ 171,800 | \$ 118,700 | 62% | \$ 164,600 |

BUDGET FOOTNOTES
RECREATION FUND – PRO SHOP (55750)

This Division operates a retail golf equipment business.

1. **Salaries:** In 2014 we are decreasing the salary allocation of full-time staff to reflect less time spend managing Pro Shop operations and increased time spent managing and supervising Golf Operations and selling Golf Outings.

2. **Products/Resale:** The cost of goods sold of Pro Shop merchandise is about 78%.

RECREATION FUND

Motorized Carts

(55780)

Village of Glen Ellyn

SY14 & CY15 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | SY14 8 Month Budget | SY14 Budget / FY14 Budget | CY15 Prelim. Budget |
|--------------------------------|--------------------------------|-----------------------|-----------------------|-------------------------------|---------------------------------|----------------------------|----------------------------------|----------------------------|
| Motorized Carts (55780) | | | | | | | | |
| Personnel Services | | | | | | | | |
| 510300 | Salaries - part time | \$ 25,908 | \$ 28,125 | \$ 26,000 | \$ 28,400 | \$ 19,500 | 75% | \$ 28,000 |
| 510400 | FICA | 1,982 | 2,152 | 2,000 | 2,200 | 1,500 | 75% | 2,200 |
| 510500 | IMRF | - | 17 | - | - | - | 0% | - |
| | Subtotal | <u>27,890</u> | <u>30,294</u> | <u>28,000</u> | <u>30,600</u> | <u>21,000</u> | 75% | <u>30,200</u> |
| Commodities | | | | | | | | |
| 530300 | Gas and Oil | <u>12,471</u> | <u>10,844</u> | <u>13,000</u> | <u>12,000</u> | <u>14,000</u> | 108% | <u>15,000</u> |
| | Subtotal | <u>12,471</u> | <u>10,844</u> | <u>13,000</u> | <u>12,000</u> | <u>14,000</u> | 108% | <u>15,000</u> |
| | TOTAL - Motorized Carts | <u>\$ 40,361</u> | <u>\$ 41,138</u> | <u>\$ 41,000</u> | <u>\$ 42,600</u> | <u>\$ 35,000</u> | 85% | <u>\$ 45,200</u> |

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

RECREATION FUND
Mechanical Maintenance Summary
(557X5)

Village of Glen Ellyn
SY14 & CY15 Budget

| <u>Object Code</u> | <u>Account Description</u> | <u>FY11/12 Actual</u> | <u>FY12/13 Actual</u> | <u>FY13/14 Revised Budget</u> | <u>FY13/14 Estimated Actual</u> | <u>SY14 8 Month Budget</u> | <u>SY14 Budget / FY14 Budget</u> | <u>CY15 Prelim. Budget</u> |
|---------------------------------------|---------------------------------|-----------------------|-----------------------|-------------------------------|---------------------------------|----------------------------|----------------------------------|----------------------------|
| Mechanical Maintenance (557X5) | | | | | | | | |
| Personnel Services | | | | | | | | |
| 510100 | Salaries | \$ 34,660 | \$ 34,660 | \$ 35,500 | \$ 34,300 | \$ 54,400 | 153% | 1 \$ 84,700 |
| 510200 | Overtime | \$ - | \$ - | \$ - | \$ 6,500 | \$ - | 0% | \$ - |
| 510300 | Salaries - part time | 35,012 | 29,806 | 38,100 | 33,500 | - | 0% | 1 - |
| 510400 | FICA | 5,185 | 4,788 | 5,500 | 5,100 | 4,200 | 76% | 6,500 |
| 510500 | IMRF | 8,473 | 7,695 | 9,600 | 7,500 | 7,100 | 74% | 11,000 |
| | Subtotal | <u>83,330</u> | <u>76,949</u> | <u>88,700</u> | <u>86,900</u> | <u>65,700</u> | 74% | <u>102,200</u> |
| Contractual Services | | | | | | | | |
| 520970 | Maintenance-Bldg & Grounds | 5,621 | 940 | 8,000 | 2,500 | 5,300 | 66% | 5,500 |
| 520975 | Maintenance-Equipment | 29,320 | 40,824 | 32,800 | 21,800 | 21,300 | 65% | 27,300 |
| | Subtotal | <u>34,941</u> | <u>41,764</u> | <u>40,800</u> | <u>24,300</u> | <u>26,600</u> | 65% | <u>32,800</u> |
| Commodities | | | | | | | | |
| 530105 | Operating Supplies | 3,094 | 5,122 | 2,100 | 3,300 | 2,100 | 100% | 3,000 |
| 530445 | Uniforms | - | 469 | 400 | 400 | 400 | 100% | 500 |
| | Subtotal | <u>3,094</u> | <u>5,591</u> | <u>2,500</u> | <u>3,700</u> | <u>2,500</u> | 100% | <u>3,500</u> |
| | TOTAL - Mech Maintenance | <u>\$ 121,365</u> | <u>\$ 124,304</u> | <u>\$ 132,000</u> | <u>\$ 114,900</u> | <u>\$ 94,800</u> | 72% | <u>\$ 138,500</u> |

RECREATION FUND
Mechanical Maintenance Detail

Village of Glen Ellyn
SY14 & CY15 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | SY14 8 Month Budget | SY14 Budget / FY14 Budget | CY15 Prelim. Budget |
|------------------------------------|--------------------------------|------------------|------------------|------------------------|--------------------------|---------------------|---------------------------|---------------------|
| 55705 - Administration | | | | | | | | |
| Contractual Services | | | | | | | | |
| 520975 | Maintenance-Equipment | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 100% | \$ 1,000 |
| Total - Admin | | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 100% | \$ 1,000 |
| 55715 - Grounds Maintenance | | | | | | | | |
| Personnel Services | | | | | | | | |
| 510100 | Salaries | \$ 24,544 | \$ 24,544 | \$ 25,100 | \$ 24,400 | \$ 40,600 | 162% | \$ 63,300 |
| 510200 | Overtime | - | - | - | 6,500 | - | 0% | - |
| 510300 | Salaries - part time | 31,613 | 27,016 | 33,000 | 29,800 | - | 0% | - |
| 510400 | FICA | 4,192 | 3,840 | 4,400 | 4,100 | 3,100 | 70% | 4,800 |
| 510500 | IMRF | 6,841 | 6,171 | 7,600 | 6,500 | 5,300 | 70% | 8,200 |
| Subtotal | | 67,190 | 61,571 | 70,100 | 71,300 | 49,000 | 70% | 76,300 |
| Contractual Services | | | | | | | | |
| 520970 | Maintenance-Building & Grounds | 24 | 84 | 2,000 | 300 | 1,800 | 90% | 2,000 |
| 520975 | Maintenance-Equipment | 20,691 | 27,307 | 23,000 | 17,100 | 15,000 | 65% | 20,000 |
| Subtotal | | 20,715 | 27,391 | 25,000 | 17,400 | 16,800 | 67% | 22,000 |
| Commodities | | | | | | | | |
| 530105 | Operating Supplies | 2,824 | 5,053 | 2,100 | 3,300 | 2,100 | 100% | 3,000 |
| 530445 | Uniforms | - | 469 | 400 | 400 | 400 | 100% | 500 |
| Subtotal | | 2,824 | 5,522 | 2,500 | 3,700 | 2,500 | 100% | 3,500 |
| Total - Grounds | | \$ 90,729 | \$ 94,484 | \$ 97,600 | \$ 92,400 | \$ 68,300 | 70% | \$ 101,800 |

RECREATION FUND
Mechanical Maintenance Detail

Village of Glen Ellyn
SY14 & CY15 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | SY14 8 Month Budget | SY14 Budget / FY14 Budget | | CY15 Prelim. Budget |
|------------------------------|--------------------------------|-----------------|-----------------|------------------------|--------------------------|---------------------|---------------------------|---|---------------------|
| 55725 - Golf Services | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 510100 | Salaries | \$ 2,260 | \$ 2,260 | \$ 2,400 | \$ 2,200 | \$ 2,300 | 96% | 1 | \$ 3,500 |
| 510300 | Salaries - part time | 373 | 1,711 | 500 | 1,500 | - | 0% | 1 | - |
| 510400 | FICA | 193 | 296 | 200 | 300 | 200 | 100% | | 300 |
| 510500 | IMRF | 316 | 481 | 400 | 500 | 300 | 75% | | 500 |
| | Subtotal | <u>3,142</u> | <u>4,748</u> | <u>3,500</u> | <u>4,500</u> | <u>2,800</u> | 80% | | <u>4,300</u> |
| Contractual Services | | | | | | | | | |
| 520970 | Maintenance-Building & Grounds | 2,320 | 746 | 2,500 | 800 | 1,500 | 60% | | 1,500 |
| 520975 | Maintenance-Equipment | 822 | 4,196 | 2,500 | 2,400 | 1,500 | 60% | | 2,500 |
| | Subtotal | <u>3,142</u> | <u>4,942</u> | <u>5,000</u> | <u>3,200</u> | <u>3,000</u> | 60% | | <u>4,000</u> |
| Commodities | | | | | | | | | |
| 530105 | Operating Supplies | - | 69 | - | - | - | 0% | | - |
| | Total - Golf | <u>\$ 6,284</u> | <u>\$ 9,759</u> | <u>\$ 8,500</u> | <u>\$ 7,700</u> | <u>\$ 5,800</u> | 68% | | <u>\$ 8,300</u> |

| | | | | | | | | | |
|------------------------------|--------------------------------|------------------|------------------|------------------|-----------------|------------------|------|---|------------------|
| 55735 - Food Services | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 510100 | Salaries | \$ 4,321 | \$ 4,321 | \$ 4,400 | \$ 4,300 | \$ 6,400 | 145% | 1 | \$ 9,900 |
| 510300 | Salaries - part time | 165 | 82 | 2,500 | 1,600 | - | 0% | 1 | - |
| 510400 | FICA | 326 | 320 | 500 | 400 | 500 | 100% | | 800 |
| 510500 | IMRF | 534 | 512 | 900 | 100 | 800 | 89% | | 1,300 |
| | Subtotal | <u>5,346</u> | <u>5,235</u> | <u>8,300</u> | <u>6,400</u> | <u>7,700</u> | 93% | | <u>12,000</u> |
| Contractual Services | | | | | | | | | |
| 520970 | Maintenance-Building & Grounds | 3,277 | 110 | 3,500 | 1,400 | 2,000 | 57% | | 2,000 |
| 520975 | Maintenance-Equipment | 6,962 | 6,948 | 5,000 | 700 | 2,500 | 50% | | 2,500 |
| | Subtotal | <u>10,239</u> | <u>7,058</u> | <u>8,500</u> | <u>2,100</u> | <u>4,500</u> | 53% | | <u>4,500</u> |
| | Total - Food | <u>\$ 15,585</u> | <u>\$ 12,293</u> | <u>\$ 16,800</u> | <u>\$ 8,500</u> | <u>\$ 12,200</u> | 73% | | <u>\$ 16,500</u> |

RECREATION FUND
Mechanical Maintenance Detail

Village of Glen Ellyn
SY14 & CY15 Budget

| Object Code | Account Description | FY11/12 Actual | FY12/13 Actual | FY13/14 Revised Budget | FY13/14 Estimated Actual | SY14 8 Month Budget | SY14 Budget / FY14 Budget | CY15 Prelim. Budget |
|--------------------------------|-----------------------|-------------------|-------------------|------------------------|--------------------------|---------------------|---------------------------|---------------------|
| 55755 - Pro Shop | | | | | | | | |
| Contractual Services | | | | | | | | |
| 520975 | Maintenance-Equipment | \$ - | \$ 500 | \$ 300 | \$ 300 | \$ 300 | 100% | \$ 300 |
| Total - Pro Shop | | \$ - | \$ 500 | \$ 300 | \$ 300 | \$ 300 | 100% | \$ 300 |
| 55785 - Motorized Carts | | | | | | | | |
| Personnel Services | | | | | | | | |
| 510100 | Salaries | \$ 3,535 | \$ 3,535 | \$ 3,600 | \$ 3,400 | \$ 5,100 | 142% | \$ 8,000 |
| 510300 | Salaries - part time | 2,861 | 997 | 2,100 | 600 | - | 0% | - |
| 510400 | FICA | 474 | 332 | 400 | 300 | 400 | 100% | 600 |
| 510500 | IMRF | 782 | 531 | 700 | 400 | 700 | 100% | 1,000 |
| Subtotal | | 7,652 | 5,395 | 6,800 | 4,700 | 6,200 | 91% | 9,600 |
| Contractual Services | | | | | | | | |
| 520975 | Maintenance-Equipment | 845 | 1,873 | 1,000 | 300 | 1,000 | 100% | 1,000 |
| Subtotal | | 845 | 1,873 | 1,000 | 300 | 1,000 | 100% | 1,000 |
| Commodities | | | | | | | | |
| 530105 | Operating Supplies | 270 | - | - | - | - | 0% | - |
| Subtotal | | 270 | - | - | - | - | 0% | - |
| Total - Carts | | \$ 8,767 | \$ 7,268 | \$ 7,800 | \$ 5,000 | \$ 7,200 | 92% | \$ 10,600 |
| TOTAL EXPENDITURES | | \$ 121,365 | \$ 124,304 | \$ 132,000 | \$ 114,900 | \$ 94,800 | 72% | \$ 138,500 |

BUDGET FOOTNOTES
RECREATION FUND – MECHANICAL MAINTENANCE

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

1. **Salaries:** In 2014 three seasonal grounds workers are being reclassified as full time. As a result, Salaries are increasing and Salaries – part time is being reduced. This reflects in several expense divisions including Grounds Maintenance, Park Maintenance, and all Mechanical Maintenance divisions.

VILLAGE OF GLEN ELLYN
 SY 14 ANNUAL BUDGET
 PERSONNEL SCHEDULE

RECREATION DEPARTMENT

| <u>Classification</u> | <u>Status</u> | <u>Salary Range*</u> | <u>FY10/11 Budgeted Employees</u> | <u>FY11/12 Budgeted Employees</u> | <u>FY12/13 Budgeted Employees</u> | <u>FY13/14 Budgeted Employees</u> | <u>SY 14 Budgeted Employees</u> |
|--|---------------|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|
| Administration | | | | | | | |
| Recreation Director | FT | U | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Grounds | | | | | | | |
| Golf Course Superintendent | FT | O | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Golf Course Superintendent | FT | I | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Grounds Worker I | FT | A-1 | - | - | - | - | 3.0 |
| Grounds Supervisor | FT | | - | - | - | - | - |
| Horticulturist | FT | | 1.0 | 1.0 | - | - | - |
| Seasonal Staff | PT | N/A | 11.6 | 10.5 | 10.1 | 11.1 | 9.0 |
| Golf | | | | | | | |
| Assistant Recreation Director | FT | P | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Director of Golf | FT | | - | - | - | - | - |
| Head Golf Professional | FT | K | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| First Assistant Golf Professional | FT | H | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Seasonal Staff | PT | N/A | 9.0 | 8.3 | 8.5 | 10.4 | 9.5 |
| Food Service | | | | | | | |
| Food & Beverage Manager | FT | L | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Executive Chef | FT | H | - | - | - | 1.0 | 1.0 |
| Assistant Food & Beverage Manager /2 | FT | | - | - | - | - | - |
| Seasonal Staff /1 | PT | N/A | 9.3 | 10.3 | 10.4 | 15.0 | 20.0 |
| TOTAL EMPLOYEES (Full-time Equivalents) | | | 37.9 | 37.1 | 36.0 | 44.5 | 49.5 |
| Full-time Number of Positions | | | 8 | 8 | 7 | 8 | 11 |
| Part-time Number of Positions /1 | | | 100 | 100 | 100 | 120 | 150 |

* Information regarding salary ranges can be found in the appendix.

/1 Part-time FTE count is being recalculated to reflect the new part-time/seasonal staffing needs of the new restaurant (Reserve 22) operations.

/2 Projected; remains subject to further discussion and authorization by Village Board.