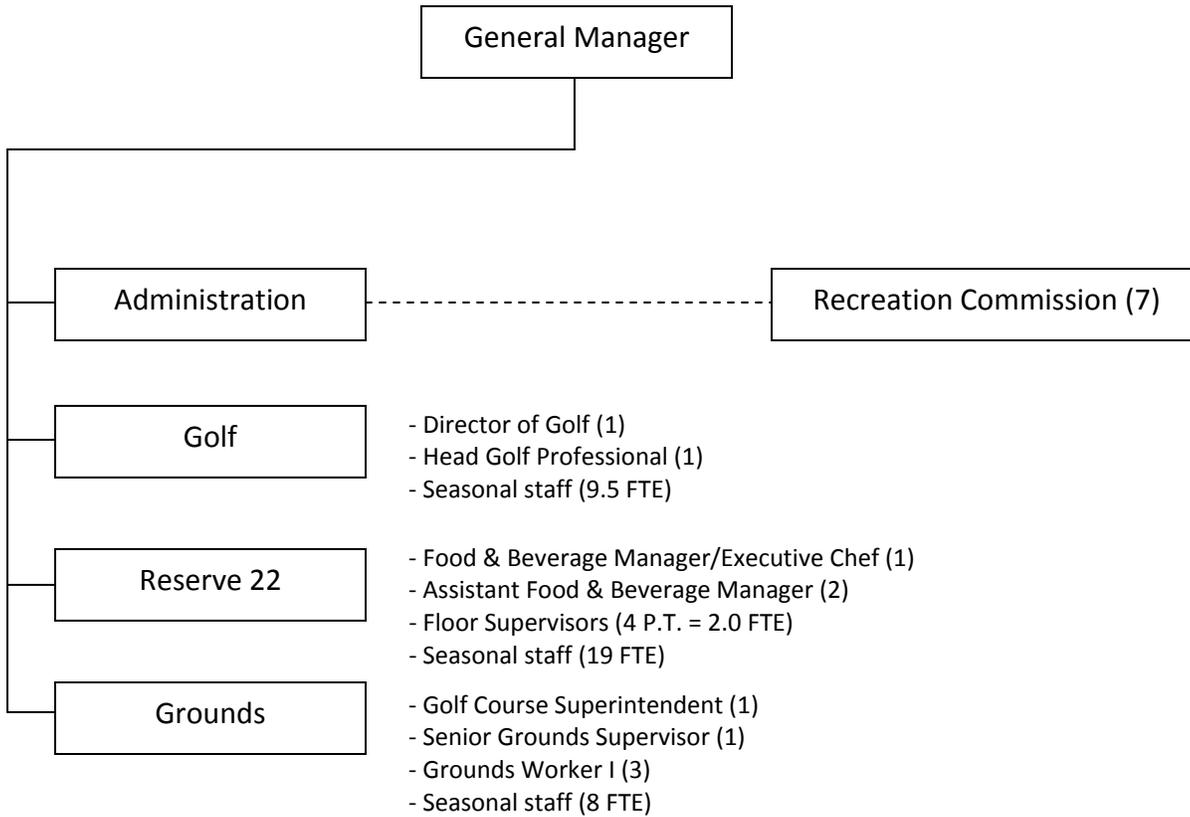


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## **IX. VILLAGE LINKS/RESERVE 22 DEPARTMENT**

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# VILLAGE LINKS/RESERVE 22 CALENDAR YEAR 2015



| <u>Calendar Year 2015 Budget</u>    | Employee     |              |
|-------------------------------------|--------------|--------------|
|                                     | <u>Count</u> | <u>FTE</u>   |
| Full Time Personnel                 | 11           | 11.00        |
| Part-Time Personnel                 | <u>141</u>   | <u>38.50</u> |
| Total Employees / FTEs              | <u>152</u>   | <u>49.50</u> |
| <i>(FTE = Full-Time Equivalent)</i> |              |              |

| <u>Budgeted Full-Time Employees</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>CY15</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Administration                      | 2           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Grounds                             | 8           | 5           | 4           | 4           | 3           | 3           | 2           | 2           | 5           | 5           |
| Golf                                | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 2           |
| Reserve 22                          | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 2           | 2           | 3           |
| Total FT                            | <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>   | <u>11</u>   |

## VILLAGE LINKS / RESERVE 22 - BUDGET

### Facilities

The Village Links / RESERVE 22 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.

|                              |           |
|------------------------------|-----------|
| <b>27-Hole Golf Course</b>   |           |
| Village Links of Glen Ellyn  | 240 acres |
| <b>Passive Use Parks</b>     |           |
| 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 Village Links / RESERVE 22 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.

|  |   |
|--|---|
| <b>Grounds Division</b>                                  |   |
| 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 |
| <b>Golf Division</b>                                     |   |
| Division Head: Director of Golf                          |   |
| <u>Responsible for Budget Sections:</u>                  |   |
| 55 720 -   | Golf Services   |
| 55 750 -   | Pro Shop Merchandise  |
| 55 780 -   | Motorized Carts   |
| <b>Food Service Division</b>                             |   |
| Division Head: Executive Chef / Food & Beverage Director |   |
| <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 be as profitable as possible. More specifically, our short term 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 2014, residents will receive roughly \$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 was 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 \$3,350,000 in debt service payments, reinvest \$850,000 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.

2014 has been a good first full year of operations. Despite some unusual challenges, the last 12 months has produced \$663,390 in operating profits, which is more than \$50,000 better than the \$613,190 for the first 12 months in the new facility. While golf has remained relatively flat for the period, Food and Beverage operations has shown a steady increase in both revenues and profitability. We are incorporating tight cost control practices for Reserve 22, which will lead to maximization of profitability.

Summary - The Village Links is well positioned. The course is popular and has an active clientele. The physical plant and equipment are in generally solid condition and the facility improvements added in 2013 have been well received by our Guests.

### **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.

## **2014 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. This makes it impracticable to conduct any comparative analysis against 2014.

### **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 the construction projects behind us, golf course staff returned it's main focus to the golf course. The weather cooperated nicely, and the conditions were excellent for most of the season. Many golf courses came out of the harsh winter of 2013 with substantial turf loss. Most of the turf lost was poa annua, a mostly unwanted, but aggressive and stubborn variety which is very difficult to control. Village Links staff has been very aggressive since 2004 in trying to control the amount of poa annua invading our tees and greens. Our maintenance practices, along with a little luck, left the Village Links with very little turf loss.

### **Golf**

Rounds of golf rebounded slightly and are up for the year, but relatively flat for "normal" years. Golf programming, in the form of nightly golf leagues, junior and adult lesson programs, and a variety of public events keeps the Village Links as one of the busiest in the area.

Since we began accepting golf outings in 2008, our business and reputation have grown at a steady rate. In 2014, we hosted 72 golf outings, the most ever. However, most of the outings contained fewer participants, as groups struggled to fill their events. While overall revenue was down from prior years, dollars per round increased, giving us optimism for the future.

Golf Staff introduced PGA Jr. League golf in 2014. The summer league attracted 60 participants, and provided over \$10,000 in additional revenue, notable in green fees and driving range. 48 more junior golfers signed up for the abbreviated fall league. This new endeavor provided not only additional revenue, but also helps us to create future golfers.

The Driving Range posted very good increases in August and September, and appears to have been a good investment in the 2013 expansion project. Revenues have surpassed even 2012 figures by almost 9%.

### **Pro Shop**

Pro Shop sales posted a net increase of \$35,000 in 2014 over 2013. In 2013, the Pro Shop did not offer much in the way of sales, due to using it as a make-shift Food and Beverage operation during construction.

Revenues from Pro Shop sales have little impact on the bottom line, as there is a high variable cost associated with the sale of merchandise. It is very difficult to compete with the big box stores, who can offer a wider variety at more attractive prices. We are beginning an inventory reduction plan, which will focus on carrying mostly products with a higher turn rate, such as gloves, balls, and apparel, and reduce products with a long shelf presence, like golf clubs and other equipment.

### **Food and Beverage**

With the full Food and Beverage operation of Reserve 22 not opening until August 2013, there is no meaningful gauge to compare to prior year until August. We gained momentum in the last half of 2013, posting a \$38,000 profit with \$743,000 in revenue. August and September revenues for 2014 show a 32% and 31% increase, respectively, over prior year. In the first 12 months of operation, Reserve 22 earned a \$130,000 operating profit (8.1%) on \$1,614,000 in sales. During the last 12 months, October 2013 through September 2014, operating profits were \$148,000 (8.7%) on \$1,706,000 in revenues. We are confident we can raise our profitability percentages for the remaining 3 months of 2014, with much improved inventory control, and cost control procedures. For Calendar Year 2014, through September, we have retained operating profits of \$237,400 on revenues of \$1,461,000, or a 16.2% net.

Much progress was made in spite of internal challenges. In June we turned over 2 key positions, General Manager, and Food and Beverage Director. Consultants were brought in for the short term, and provided much appreciated guidance. With the Food and Beverage operation reduced to one full time person, remaining full time staff from both the Golf and Grounds divisions pitched in, helping with organization and operations, keeping the visual disruption to our Guests to a minimum.

## **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.

## **PREVIEW 2015**

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 Village Links and RESERVE 22 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 ensure 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 quadruple 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.

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 Initiatives for 2015**

### **Marketing**

With a newly remodeled facility, with many products to offer, it will be increasingly important for Village Links and RESERVE 22 to maintain a presence in as many marketing channels as possible. Village Links and RESERVE 22 have committed \$100,000 to these efforts, and have retained the services of two proven firms. Legendary Marketing will focus on a website designed to collect data from viewers, as well as being a consistent promotional tool, while maintaining an active clientele in social media, such as Facebook, Twitter, and Instagram. Rule 29 will also work with Legendary, in assuring a consistent online presence, as well as printed brochures, advertisements, and on site branding strategies.

By 2015, we should have complete, permanent signage promoting our facility at our main entrance, and also on the northwest corner of the property, at Taft Avenue and Lambert Road.

It will be important for us to monitor the effectiveness of all our marketing efforts, and spend our dollars wisely. Once we have established our presence, we will be able to reduce the amount of money spent annually.

## Grounds

We must continue to be a great value in golf, by offering consistently superior playing conditions, as demanded by the golfing public. This must continue to be done efficiently, as revenues will dictate the amount of resources available to maintain the optimal conditions. Our full time staff members are trained in all areas of golf course and grounds maintenance, and having 5 full-time members will ensure continuity and consistency.

## Golf

Programmed Golf - We will continue to offer an exceptional amount of programmed golf at the Village Links in 2015, including leagues, tournaments and instructional schools and classes. The upkeep of these events is crucial in guaranteeing a consistent revenue flow. We will also look for new revenue streams, such as FootGolf, introduced at the end of 2014, to increase profitability.

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. This is particularly crucial when we book smaller outing groups, who choose a shotgun start. The challenge is that over the years, with the increased distance golf balls are travelling, golf course capacity has been reduced. While we have historically teed off 8 groups per hour, it is difficult now to tee off 7 groups per hour.

Online Tee Times - Providing our guests 24/7 access to online tee times will be a popular addition. The use of this system is growing at a slow, but steady, rate. Our goal is to maximize the ease in which golfers can book our course. The electronic tee time system will help us automate communication with guests who have made tee time reservations.

Golf Outings - We must continue to increase the size and number of golf outings held in 2015. Marketing efforts conducted in 2014 and over the winter months will help us to maximize production. We will continue to look for ways to raise the revenues, by looking to offer more value added services. We will continue to build a reputation in the area as conducting professional, well run events. We must be conscious of the number of outings we book each year, so as not to alienate our regular customers and resident golfers, while maximizing profits.

## Food & Beverage - RESERVE 22

Our new facility will offer a variety of products to maximize revenues. We must continue to regard RESERVE 22 as a destination restaurant, that does not rely primarily on golfer traffic for its profits.

Staffing - We look to fine tune staffing levels to match seasonal sales volume and lower our labor cost as a percentage of revenue. Hiring the right people in key positions will assure us of providing outstanding service levels. We will be challenged by the prohibitive costs of IMRF pension program, and Affordable Care Act.

Bar & Restaurant - We will continue to operate RESERVE 22 as a major bar and restaurant destination for lunch and dinner. 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, Mother's Day and Father's Day. One key factor in our success will be to make good use of our Banquet Rooms and Meeting Rooms. Keeping those spaces productive will increase our profit percentages, as parties and meetings generally carry a lower overall variable cost as a percentage.

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.

## Storm Water Management

This budget provides \$34,800 to maintain three village 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. Staff will continue to collaborate with the Public Works Department to maintain these parks, and make improvements as necessary.

## Capital Projects

Our goal is to earmark \$150,000 annually for routine capital projects and equipment replacement. In 2015, \$150,000 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 are 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 ensures 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.

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 2015 is \$150,090, 9.6% of total wages.

## Personnel Costs

The Affordable Care Act is a significant factor that is prompting us to increase the number of full-time positions in 2015, 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.

## 2015 GOALS

We have six Major Goals for 2015.

**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 \$2,000,000 in annual revenue.

**5 - Constrain Expenditures** - Constrain expenditures to match revenues, without customers noticing the cutbacks.

**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 - \$5,000,000 .

Rounds Played - 72,000

Golf Revenue (Green Fees, Motor Carts, & Driving Range, & Pro Shop) - \$3,000,000

Food Service - \$2,000,000

Controllable Food Service Expenses - Wages for seasonal / part time employees is 26-27% of revenue. The cost of products for resale, including dry goods, beer / wine, food, and beverages, is a combined 33% 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).

**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.

| <b>Maintenance Interval Frequencies</b><br>stated in # of days between task performance |               |        |
|---|---------------|--------|
|   | Spring / Fall | Summer |
| <b>Greens</b>   |               |        |
| Mow Greens  | 1             | 1      |
| Groom   | 7             | 14     |
| Lightly Topdress  | 10            | 10     |
| Mow Surrounds   | 3-4           | 2-3    |
| Mow Long Collars  | 2-3           | 2      |
| <b>Tees</b>   |               |        |
| Mow Tees  | 3-4           | 2-3    |
| Mow Tee Surrounds   | 3-4           | 3-4    |
| Seed Divots   | 7             | 7      |
| <b>Fairways</b>   |               |        |
| Mow Fairways  | 2             | 2      |
| Mow Par 3 Fairways  | 2-3           | 2-3    |
| Seed Divots   | 21            | 14     |
| <b>Roughs</b>   |               |        |
| Mow Intermediate Roughs   | 3-4           | 3-4    |
| Mow Roughs  | 7             | 7      |
| Trim Roughs   | 7             | 7      |
| Trim Clubhouse Lawns  | 7             | 7      |
| <b>Bunkers</b>  |               |        |
| Rake - mechanical   | 1             | 1      |
| Rake - manual   |               |        |
| Trim Edge   | 21            | 21     |
| Edge  | 45            | 45     |
| <b>Miscellaneous</b>  |               |        |
| 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      |

**VILLAGE LINKS/RESERVE 22**  
**Summary**

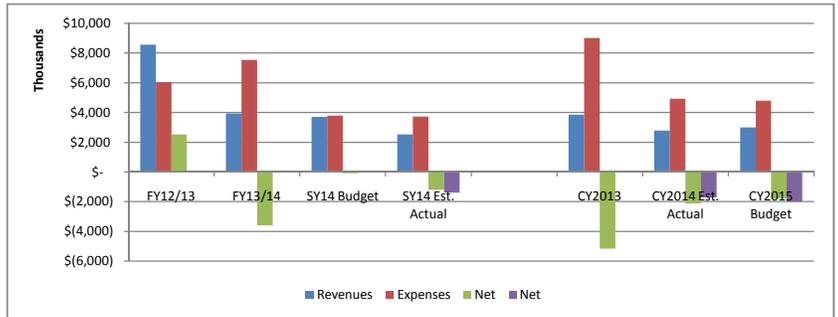
Village of Glen Ellyn  
 Calendar Year 2015 Budget

| Object Code                                   | Account Description                   | FY12/13 Actual      | FY13/14 Actual        | SY2014 8 Month Revised Budget | SY2014 8 Month Estimated Actual | Calendar Year 2013 Actual | Calendar Year 2014 Est. Actual | Calendar Year 2015 Budget |
|---|---------------------------------------|---------------------|-----------------------|-------------------------------|---------------------------------|---------------------------|--------------------------------|---------------------------|
| <b>Golf Revenues / Inflows (5500)</b>         |                                       |                     |                       |                               |                                 |                           |                                |                           |
| 410400  | Sales Tax                             | \$ 54,741           | \$ 103,173            | \$ 118,000                    | \$ 124,000                      | \$ 77,012                 | \$ 152,038                     | \$ 179,000                |
| 430200  | State Grant Revenue                   | -                   | -                     | -                             | -                               | -                         | -                              | -                         |
| 440550  | Green Fees                            | 1,677,590           | 1,587,834             | 1,525,000                     | 1,586,000                       | 1,569,807                 | 1,697,138                      | 1,800,000                 |
| 440552  | Food Service                          | 516,871             | 1,147,236             | 1,300,000                     | -                               | 828,812                   | -                              | -                         |
| 440554  | Pro Shop Sales                        | 155,976             | 140,828               | 128,300                       | 135,000                         | 134,187                   | 155,229                        | 176,000                   |
| 440555  | Motor Carts                           | 424,640             | 401,929               | 368,000                       | 400,000                         | 369,917                   | 424,624                        | 440,000                   |
| 440556  | Driving Range                         | 178,820             | 120,287               | 180,000                       | 210,000                         | 93,339                    | 236,948                        | 265,000                   |
| 440557  | Resident Cards                        | 27,820              | 34,685                | 10,000                        | 14,000                          | 29,020                    | 36,915                         | 38,000                    |
| 440558  | Parks                                 | 10,000              | 10,000                | 10,000                        | 10,000                          | 10,000                    | 10,000                         | -                         |
| 440600  | Health Plan EE Contribution           | 229                 | -                     | -                             | -                               | 13                        | -                              | -                         |
| 460100  | Investment Income                     | 14,559              | 7,832                 | 3,300                         | 3,000                           | 12,812                    | 4,425                          | 5,000                     |
| 480480  | Bond Proceeds                         | 5,005,000           | -                     | -                             | -                               | -                         | -                              | -                         |
| 480455  | Bond Premium                          | 78,287              | -                     | -                             | -                               | -                         | -                              | -                         |
| 489000  | Miscellaneous Revenue                 | 74,608              | 82,441                | 63,000                        | 48,000                          | 76,399                    | 73,084                         | 88,000                    |
| 489100  | Miscellaneous -Over/Short             | 142                 | (954)                 | -                             | -                               | (818)                     | (99)                           | -                         |
| 490800  | Operating Transfer In                 | 350,000             | 300,000               | -                             | -                               | 650,000                   | -                              | -                         |
|   | <b>TOTAL GOLF REVENUES</b>            | <b>\$ 8,569,283</b> | <b>\$ 3,935,291</b>   | <b>\$ 3,705,600</b>           | <b>\$ 2,530,000</b>             | <b>\$ 3,850,500</b>       | <b>\$ 2,790,302</b>            | <b>\$ 2,991,000</b>       |
| <b>Food Service Revenues / Inflows (5500)</b> |                                       |                     |                       |                               |                                 |                           |                                |                           |
| 441100  | Food                                  | \$ -                | \$ -                  | \$ -                          | \$ 750,000                      | \$ -                      | \$ 938,130                     | \$ 1,100,000              |
| 441101  | Liquor                                | -                   | -                     | -                             | 115,000                         | -                         | 149,241                        | 172,000                   |
| 441102  | Beer                                  | -                   | -                     | -                             | 320,000                         | -                         | 376,077                        | 428,000                   |
| 441103  | Wine                                  | -                   | -                     | -                             | 110,000                         | -                         | 145,716                        | 170,000                   |
| 441104  | Beverages                             | -                   | -                     | -                             | 80,000                          | -                         | 93,681                         | 107,000                   |
| 441105  | Café                                  | -                   | -                     | -                             | 10,000                          | -                         | 11,742                         | 14,000                    |
| 441106  | Room Charges                          | -                   | -                     | -                             | 3,175                           | -                         | 3,175                          | 3,300                     |
| 441107  | Service Fees                          | -                   | -                     | -                             | 5,679                           | -                         | 5,679                          | 5,700                     |
| 441108  | Paid Tips                             | -                   | -                     | -                             | -                               | -                         | -                              | -                         |
|   | <b>TOTAL FOOD SERVICE REVENUES</b>    | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                   | <b>\$ 1,393,854</b>             | <b>\$ -</b>               | <b>\$ 1,723,441</b>            | <b>\$ 2,000,000</b>       |
|   | <b>TOTAL RECREATION FUND REVENUES</b> | <b>\$ 8,569,283</b> | <b>\$ 3,935,291</b>   | <b>\$ 3,705,600</b>           | <b>\$ 3,923,854</b>             | <b>\$ 3,850,500</b>       | <b>\$ 4,513,743</b>            | <b>\$ 4,991,000</b>       |
| <b>Expenses/Outflows</b>                      |                                       |                     |                       |                               |                                 |                           |                                |                           |
| 55700   | Administration                        | \$ 502,113          | \$ 451,294            | \$ 443,440                    | \$ 435,048                      | \$ 432,668                | \$ 570,270                     | \$ 545,733                |
| 55710   | Golf Course Maintenance               | 649,528             | 694,263               | 596,400                       | 556,300                         | 677,144                   | 698,561                        | 814,600                   |
| 55720   | Golf Services                         | 627,294             | 641,353               | 465,600                       | 519,458                         | 648,081                   | 644,672                        | 651,500                   |
| 55730   | Food Services                         | 477,579             | 1,135,481             | 1,160,300                     | 1,175,517                       | 833,297                   | 1,512,675                      | 1,607,600                 |
| 55740   | Parks Maintenance                     | 26,564              | 14,126                | 22,500                        | 22,400                          | 17,323                    | 24,127                         | 22,730                    |
| 55750   | Pro Shop                              | 193,530             | 163,065               | 118,700                       | 83,962                          | 165,958                   | 203,684                        | 166,670                   |
| 55780   | Motorized Carts                       | 41,138              | 41,713                | 35,000                        | 33,596                          | 40,711                    | 34,598                         | 44,100                    |
|   | Mechanical Maintenance                | 124,304             | 128,541               | 94,800                        | 104,700                         | 126,842                   | 153,789                        | 134,400                   |
|   | <i>Total Operating Expenses</i>       | 2,642,050           | 3,269,836             | 2,936,740                     | 2,930,981                       | 2,942,024                 | 3,842,376                      | 3,987,333                 |
|   | Debt Service                          | 337,418             | 643,070               | 643,070                       | 647,946                         | 643,070                   | 647,946                        | 647,896                   |
|   | Capital Outlay                        | 3,056,227           | 3,627,751             | 210,965                       | 150,000                         | 5,420,343                 | 427,488                        | 159,300                   |
|   | <b>TOTAL EXPENSES</b>                 | <b>\$ 6,035,695</b> | <b>\$ 7,540,657</b>   | <b>\$ 3,790,775</b>           | <b>\$ 3,728,927</b>             | <b>\$ 9,005,437</b>       | <b>\$ 4,917,810</b>            | <b>\$ 4,794,529</b>       |
|   | <b>FUND INCREASE (DECREASE)</b>       | <b>\$ 2,533,588</b> | <b>\$ (3,605,366)</b> | <b>\$ (85,175)</b>            | <b>\$ 194,927</b>               | <b>\$ (5,154,937)</b>     | <b>\$ (404,067)</b>            | <b>\$ 196,471</b>         |

**VILLAGE LINKS/RESERVE 22**  
**Summary**

*Village of Glen Ellyn*  
**Calendar Year 2015 Budget**

| Available Cash Analysis (000's)   |          |
|---|----------|
| Available, May 1, 2014  | \$ 1,222 |
| Preliminary SY14 Inflow/(Outflow)   | \$ 195   |
| Budgeted CY15 Inflow/(Outflow)  | \$ 196   |
| Projected Available, December 31, 2015                                      | \$ 1,613 |
| Cash Reserve required at December 31, 2015 (28% of CY2015 Operating Budget) | \$ 1,116 |
| Amount over (under) required reserve  | \$ 497   |



**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – REVENUES**

1. **Green Fees Revenue** reflects an expected increase in programmed and golf outing rounds. The marketing budget to do this will increase by \$20,000.

2. **Miscellaneous Revenue:**

Includes the following revenue items:

|                             |                 |
|-----------------------------|-----------------|
| Hand Cart Rental            | \$22,000        |
| Club Repairs                | 5,000           |
| Handicaps                   | 22,000          |
| Locker Rental               | 7,000           |
| Club Rental                 | 8,000           |
| Junior Golf Lessons         | 9,000           |
| Adult Group Golf Lessons    | 7,000           |
| Permanent Time Registration | <u>8,000</u>    |
| Total                       | <u>\$88,000</u> |

3. **Food Services Revenue** reflects an expected increase due to an aggressive marketing program, with additions of a new road sign, social media, and print advertising.

**VILLAGE LINKS/RESERVE 22**

**Administration**

(55700)

Village of Glen Ellyn  
Calendar Year 2015 Budget

| Object Code                 | Account Description                 | FY12/13 Actual      | FY13/14 Actual      | SY2014 8 Month Revised Budget | SY2014 8 Month Estimated Actual | Calendar Year 2013 Actual | Calendar Year 2014 Est. Actual | Calendar Year 2015 Budget |
|-----------------------------|-------------------------------------|---------------------|---------------------|-------------------------------|---------------------------------|---------------------------|--------------------------------|---------------------------|
| <b>Personnel Services</b>   |                                     |                     |                     |                               |                                 |                           |                                |                           |
| 510100                      | Salaries                            | \$ 123,909          | \$ 121,909          | \$ 86,200                     | \$ 95,700                       | \$ 121,909                | \$ 133,211                     | \$ 104,958                |
| 510400                      | FICA                                | 8,589               | 8,799               | 6,600                         | 7,273                           | 8,790                     | 10,107                         | 8,029                     |
| 510500                      | IMRF                                | 14,990              | 14,994              | 11,200                        | 11,975                          | 15,164                    | 16,471                         | 11,346                    |
|                             | <b>Subtotal</b>                     | <b>147,488</b>      | <b>145,702</b>      | <b>104,000</b>                | <b>114,948</b>                  | <b>145,863</b>            | <b>159,789</b>                 | <b>124,333</b>            |
| <b>Contractual Services</b> |                                     |                     |                     |                               |                                 |                           |                                |                           |
| 520600                      | Dues / Subscriptions                | 2,422               | 1,785               | 6,500                         | 4,400                           | 2,042                     | 5,455                          | 5,000                     |
| 520620                      | Employee Education                  | -                   | -                   | -                             | -                               | -                         | -                              | -                         |
| 520840                      | Bond Issuance Costs                 | 82,884              | -                   | -                             | -                               | 11,169                    | -                              | -                         |
| 520855                      | Paying Agent Fee                    | -                   | -                   | 700                           | -                               | -                         | -                              | -                         |
| 520875                      | Liability Insurance Deductible      | -                   | 752                 | -                             | -                               | 752                       | -                              | -                         |
| 520890                      | Health Insurance/Seasonal           | -                   | -                   | -                             | -                               | -                         | -                              | -                         |
| 520955                      | Sales Taxes-Links                   | 57,775              | 91,685              | 118,000                       | 127,000                         | 70,264                    | 149,627                        | 179,000                   |
| 521055                      | Professional Services               | 50                  | -                   | -                             | 21,000                          | 50                        | 21,000                         | -                         |
| 590120                      | Accounting Service Charge           | 60,000              | 60,000              | 40,200                        | 49,500                          | 60,000                    | 69,500                         | 80,000                    |
| 590600                      | IFT / Health Insurance              | 95,499              | 99,620              | 117,840                       | 77,000                          | 87,557                    | 107,295                        | 93,100                    |
| 590610                      | IFT / Insurance - General           | 51,000              | 47,200              | 36,200                        | 36,200                          | 48,467                    | 51,933                         | 56,300                    |
|                             | IFT / Transfer to Corporate Reserve | -                   | -                   | 14,000                        | -                               | -                         | -                              | -                         |
|                             | <b>Subtotal</b>                     | <b>349,630</b>      | <b>301,042</b>      | <b>333,440</b>                | <b>315,100</b>                  | <b>280,301</b>            | <b>404,810</b>                 | <b>413,400</b>            |
| <b>Commodities</b>          |                                     |                     |                     |                               |                                 |                           |                                |                           |
| 530100                      | Office Supplies                     | 4,995               | 4,550               | 6,000                         | 5,000                           | 6,504                     | 5,671                          | 8,000                     |
|                             | <b>Subtotal</b>                     | <b>4,995</b>        | <b>4,550</b>        | <b>6,000</b>                  | <b>5,000</b>                    | <b>6,504</b>              | <b>5,671</b>                   | <b>8,000</b>              |
| <b>Debt</b>                 |                                     |                     |                     |                               |                                 |                           |                                |                           |
| 551000                      | 2010 Refunding Bonds Princ.         | 250,000             | 250,000             | 250,000                       | 260,000                         | 250,000                   | 260,000                        | 265,000                   |
| 551005                      | 2010 Refunding Bonds Int.           | 87,418              | 82,418              | 82,418                        | 77,418                          | 82,418                    | 77,418                         | 71,568                    |
| 551130                      | 2012 Clubhouse Bonds Principal      | -                   | 185,000             | 185,000                       | 210,000                         | 185,000                   | 210,000                        | 215,000                   |
| 551135                      | 2012 Clubhouse Bonds Interest       | -                   | 125,652             | 125,652                       | 100,528                         | 125,652                   | 100,528                        | 96,328                    |
|                             | <b>Subtotal</b>                     | <b>337,418</b>      | <b>643,070</b>      | <b>643,070</b>                | <b>647,946</b>                  | <b>643,070</b>            | <b>647,946</b>                 | <b>647,896</b>            |
| <b>Capital Outlay</b>       |                                     |                     |                     |                               |                                 |                           |                                |                           |
| 570100                      | Buildings                           | 164,531             | 18,335              | 25,965                        | -                               | 33,023                    | 229                            | -                         |
| 570135                      | Land Improvements                   | 54,889              | -                   | -                             | -                               | 8,020                     | -                              | -                         |
| 570155                      | Vehicles                            | 23,499              | -                   | -                             | -                               | -                         | -                              | -                         |
| 580100                      | Capital Improvements                | 2,675,229           | 3,322,777           | -                             | -                               | 5,044,874                 | 267,102                        | -                         |
| 580110                      | Equipment                           | 138,079             | 286,639             | 185,000                       | 150,000                         | 334,426                   | 160,157                        | 159,300                   |
|                             | <b>Subtotal</b>                     | <b>3,056,227</b>    | <b>3,627,751</b>    | <b>210,965</b>                | <b>150,000</b>                  | <b>5,420,343</b>          | <b>427,488</b>                 | <b>159,300</b>            |
|                             | <b>TOTAL EXPENDITURES</b>           | <b>\$ 3,895,758</b> | <b>\$ 4,722,115</b> | <b>\$ 1,297,475</b>           | <b>\$ 1,232,994</b>             | <b>\$ 6,496,081</b>       | <b>\$ 1,645,704</b>            | <b>\$ 1,352,929</b>       |

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**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – ADMINISTRATION DIVISION**

Between 2002 and 2013, the Recreation Department had a hiring freeze in effect for all full-time positions. In that time, through attrition we reduced the number of full-time staff from fifteen to seven. The only position that we filled from the outside during this period was 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 Services.

In 2014, we added a full-time Sous Chef in Food Services and three full-time Grounds workers.

In 2015, we expect to add a third full-time staff member in Food Services. This will coincide with a progressive increase in Food Service revenues to \$2,000,000 next year.

The 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 Services) and all capital expenditures are in this division.

1. **Accounting Service Charge** – This charge is to cover general accounts payable, payroll, and other general accounting services performed by the Finance Department on behalf of the Recreation Department. A portion of personnel costs for the Business Office Coordinator is included here.
2. **IFT/Health insurance** – The number of full-time positions eligible for the health insurance benefit has increased. In 2013, an Executive Chef was added. In 2014, the Executive Chef was promoted to Food and Beverage Director (replacing the Food and Beverage Director who had resigned), and a Sous Chef was added. Also, in 2014, three grounds workers were added to full-time staff. We plan to add a full-time Assistant Manager in Food Services, increasing the number of eligible full-time employees to eleven.
3. **Debt Service Payments** - The first General Obligation Bond Issue was sold in 2003 to finance the golf course renovation. The 20-year bond issue for \$4,580,000 carried 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. 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.

**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – ADMINISTRATION DIVISION**

The second General Obligation Bond Issue was sold in 2012 to finance the 2012 Facility Improvement Project. The 20-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.

All bond payments are funded from Village Links/Reserve 22 revenues. No property taxes are used.

**4. Equipment -**

|             | QTY | ITEM                   | CY15 BUDGET |   |
|-------------|-----|------------------------|-------------|---|
| New         | 1   | Entrance Sign          | \$50,000    | 1 |
| Replacement | 1   | Pro Core 1298 Fairways | 40,000      | 2 |
| Replacement | 1   | Fairway Sprayer        | 37,000      | 3 |
| Replacement | 1   | Pro Core 648 Greens    | 24,000      | 4 |
| Replacement | 1   | Flail Mower            | 7,000       | 5 |
| Replacement | 1   | Rotor                  | 1,300       | 6 |
|             |     |                        |             |   |
|             |     | Total                  | \$159,300   |   |

1. New sign to identify existence of Reserve 22.
2. Routine replacement of a worn fairway aerator.
3. Routine replacement of a worn fairway sprayer used to apply fungicides, fertilizers, and chemicals.
4. Routine replacement of a worn greens aerator.
5. Routine replacement of a worn mower.
6. Routine replacement of a rotor.

**VILLAGE LINKS/RESERVE 22**

**Golf Course Maintenance**  
(55710)

*Village of Glen Ellyn*  
**Calendar Year 2015 Budget**

| Object Code                            | Account Description                | FY12/13 Actual    | FY13/14 Actual    | SY2014                 | SY2014                   | Calendar          | Calendar              | Calendar          |   |
|--|------------------------------------|-------------------|-------------------|------------------------|--------------------------|-------------------|-----------------------|-------------------|---|
|  |                                    |                   |                   | 8 Month Revised Budget | 8 Month Estimated Actual | Year 2013 Actual  | Year 2014 Est. Actual | Year 2015 Budget  |   |
| <b>Golf Course Maintenance (55710)</b> |                                    |                   |                   |                        |                          |                   |                       |                   |   |
| <b>Personnel Services</b>              |                                    |                   |                   |                        |                          |                   |                       |                   |   |
| 510100                                 | Salaries                           | \$ 114,447        | \$ 111,372        | \$ 110,700             | \$ 110,700               | \$ 110,657        | \$ 145,399            | \$ 273,500        | 1 |
| 510200                                 | Overtime                           | -                 | 10,125            | 1,000                  | 1,000                    | 10,094            | 1,031                 | 1,000             |   |
| 510300                                 | Salaries - part time               | 214,504           | 246,141           | 200,000                | 200,000                  | 240,074           | 220,666               | 150,000           | 1 |
| 510400                                 | FICA                               | 24,806            | 27,747            | 23,800                 | 23,800                   | 27,228            | 27,950                | 32,500            |   |
| 510500                                 | IMRF                               | 31,535            | 35,612            | 30,100                 | 30,100                   | 34,920            | 36,686                | 43,200            |   |
|  | <b>Subtotal</b>                    | <b>385,292</b>    | <b>430,997</b>    | <b>365,600</b>         | <b>365,600</b>           | <b>422,973</b>    | <b>431,732</b>        | <b>500,200</b>    |   |
| <b>Contractual Services</b>            |                                    |                   |                   |                        |                          |                   |                       |                   |   |
| 520620                                 | Employee Education                 | 360               | 295               | 3,000                  | -                        | 375               | 110                   | 3,000             |   |
| 520625                                 | Travel                             | -                 | -                 | -                      | -                        | -                 | -                     | -                 |   |
| 520630                                 | State Unemployment Claims          | 28,070            | 21,580            | 36,000                 | 11,000                   | 22,537            | 13,472                | 36,000            |   |
| 520970                                 | Maintenance-Bldg & Grounds         | 5,912             | 6,346             | 3,500                  | 4,200                    | 3,384             | 9,124                 | 5,000             |   |
| 520980                                 | Maintenance-Drain & Irrig          | 24,154            | 4,167             | 4,000                  | 3,600                    | 20,483            | 3,600                 | 6,000             | 2 |
| 521055                                 | Professional Services-Other        | 1,800             | -                 | 1,900                  | 2,400                    | -                 | 2,400                 | 1,900             | 3 |
| 521195                                 | Telecommunications                 | 3,814             | 4,633             | 2,400                  | 2,600                    | 4,648             | 4,176                 | 3,000             |   |
| 521200                                 | Utilities                          | 20,457            | 35,191            | 25,000                 | 16,000                   | 21,926            | 34,234                | 38,000            | 4 |
|  | <b>Subtotal</b>                    | <b>84,567</b>     | <b>72,212</b>     | <b>75,800</b>          | <b>39,800</b>            | <b>73,353</b>     | <b>67,116</b>         | <b>92,900</b>     |   |
| <b>Commodities</b>                     |                                    |                   |                   |                        |                          |                   |                       |                   |   |
| 530105                                 | Operating Supplies                 | 18,254            | 28,925            | 16,500                 | 16,500                   | 27,920            | 23,461                | 20,000            | 5 |
| 530300                                 | Gas & Oil                          | 30,751            | 34,128            | 24,000                 | 20,000                   | 34,840            | 24,027                | 30,000            |   |
| 530415                                 | Fertilizer                         | 25,582            | 26,827            | 30,000                 | 28,700                   | 29,839            | 28,700                | 50,000            | 6 |
| 530425                                 | Landscape Supplies                 | 11,452            | 23,807            | 16,500                 | 16,700                   | 18,718            | 22,780                | 25,000            | 7 |
| 530435                                 | Sod, Seed, Sand & Gravel           | 15,219            | 15,810            | 16,500                 | 18,000                   | 18,739            | 19,864                | 25,000            | 8 |
| 530440                                 | Treatment Costs & Pesticides       | 75,895            | 60,216            | 50,000                 | 50,000                   | 49,482            | 79,393                | 70,000            | 9 |
| 530445                                 | Uniforms                           | 2,516             | 1,341             | 1,500                  | 1,000                    | 1,280             | 1,488                 | 1,500             |   |
|  | <b>Subtotal</b>                    | <b>179,669</b>    | <b>191,054</b>    | <b>155,000</b>         | <b>150,900</b>           | <b>180,818</b>    | <b>199,713</b>        | <b>221,500</b>    |   |
|  | <b>TOTAL - Golf Course Grounds</b> | <b>\$ 649,528</b> | <b>\$ 694,263</b> | <b>\$ 596,400</b>      | <b>\$ 556,300</b>        | <b>\$ 677,144</b> | <b>\$ 698,561</b>     | <b>\$ 814,600</b> |   |

**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – GOLF COURSE MAINTENANCE**

*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** - In 2014, three seasonal grounds workers were reclassified as full-time employees. As a result, Salaries is increasing, and Salaries – part time is being reduced. This reclassification will reflect in several divisions, including Grounds Maintenance, Stormwater Management, and all Mechanical Maintenance divisions.
2. **Maintenance – Drainage & Irrigation** - Includes drain tile, irrigation parts (sprinklers, controllers, pipe, wire), and rental of air compressor to drain the system in the fall.
3. **Professional Services – Other** - Includes laboratory testing of soils, topdressing and irrigation water, and consultation services with the United States Golf Association.
4. **Utilities** - Includes heat and electricity for the maintenance building, and electricity to operate the irrigation system.
5. **Operating Supplies** - Includes bunker rakes; green and tee equipment: golf flags and flagsticks, cups, tee markers, benches, ball washers, trash containers; miscellaneous supplies: paints, stains, soaps, detergents, etc. Provides for the cost of leasing special equipment used on projects.
6. **Fertilizer** - Includes fertilizer for greens, tees, driving range tees, fairways, and roughs. The cost of fertilizer is tied closely to the cost of petroleum and remains quite volatile.
7. **Landscape Supplies** - Includes 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.).
8. **Sod, Seed, Sand & Gravel** - Includes seed, sod, bunker sand, greens topdressing and 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 & 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 conditions 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, taking advantage of disease resistance inherent in the bentgrass varieties on the 18-hole course.

**VILLAGE LINKS/RESERVE 22**

**Golf Services**

(55720)

Village of Glen Ellyn  
Calendar Year 2015 Budget

| Object Code                  | Account Description          | FY12/13 Actual    | FY13/14 Actual    | SY2014 8 Month Revised Budget | SY2014 8 Month Estimated Actual | Calendar Year 2013 Actual | Calendar Year 2014 Est. Actual | Calendar Year 2015 Budget |   |
|------------------------------|------------------------------|-------------------|-------------------|-------------------------------|---------------------------------|---------------------------|--------------------------------|---------------------------|---|
| <b>Golf Services (55720)</b> |                              |                   |                   |                               |                                 |                           |                                |                           |   |
| <b>Personnel Services</b>    |                              |                   |                   |                               |                                 |                           |                                |                           |   |
| 510100                       | Salaries                     | \$ 198,270        | \$ 193,489        | \$ 149,500                    | \$ 126,200                      | \$ 192,270                | \$ 186,589                     | \$ 148,000                | 1 |
| 510200                       | Overtime                     | 899               | 1,784             | -                             | 4,700                           | 1,784                     | 4,700                          | 2,000                     |   |
| 510300                       | Salaries - part time         | 161,306           | 176,210           | 111,700                       | 160,000                         | 178,060                   | 170,732                        | 180,000                   | 1 |
| 510400                       | FICA                         | 26,784            | 27,682            | 20,500                        | 22,108                          | 27,683                    | 27,339                         | 25,900                    |   |
| 510500                       | IMRF                         | 30,185            | 30,673            | 30,500                        | 20,850                          | 30,279                    | 28,952                         | 30,600                    |   |
|                              | <b>Subtotal</b>              | <b>417,444</b>    | <b>429,838</b>    | <b>312,200</b>                | <b>333,858</b>                  | <b>430,076</b>            | <b>418,312</b>                 | <b>386,500</b>            |   |
| <b>Contractual Services</b>  |                              |                   |                   |                               |                                 |                           |                                |                           |   |
| 520600                       | Dues / Subscriptions         | 3,736             | 3,590             | 3,600                         | 3,600                           | 3,590                     | 3,600                          | 4,000                     |   |
| 520620                       | Employee Education           | 1,018             | 2,300             | 1,500                         | 2,100                           | 1,318                     | 4,100                          | 1,500                     |   |
| 520625                       | Travel                       | -                 | -                 | -                             | -                               | -                         | -                              | 1,500                     |   |
| 520630                       | State Unemployment Claims    | 8,439             | 13,904            | 12,000                        | 8,000                           | 16,904                    | 9,905                          | 14,000                    |   |
| 520810                       | Credit Card Fees             | 50,276            | 54,558            | 31,200                        | 45,000                          | 48,616                    | 54,640                         | 54,000                    |   |
| 520900                       | Postage                      | 3,609             | 2,610             | 3,000                         | 4,500                           | 3,711                     | 4,641                          | 4,500                     |   |
| 520903                       | Marketing                    | -                 | 4,995             | -                             | 19,500                          | -                         | 24,495                         | 45,000                    | 2 |
| 520905                       | Printing                     | 5,023             | 9,435             | 6,000                         | 4,500                           | 10,184                    | 6,055                          | 9,000                     | 3 |
| 520940                       | Club Repair                  | 4,326             | 1,425             | 2,100                         | 4,000                           | 1,491                     | 4,039                          | 3,000                     | 4 |
| 520950                       | Handicaps Fees               | 20,320            | 19,160            | 20,000                        | 17,700                          | 19,200                    | 17,700                         | 20,000                    | 5 |
| 521195                       | Telecommunications           | 8,724             | 7,543             | 3,300                         | 6,700                           | 5,435                     | 10,049                         | 10,000                    |   |
| 521200                       | Utilities                    | 23,213            | 20,807            | 16,700                        | 20,000                          | 21,427                    | 28,483                         | 25,000                    |   |
|                              | <b>Subtotal</b>              | <b>128,684</b>    | <b>140,327</b>    | <b>99,400</b>                 | <b>135,600</b>                  | <b>131,876</b>            | <b>167,707</b>                 | <b>191,500</b>            |   |
| <b>Commodities</b>           |                              |                   |                   |                               |                                 |                           |                                |                           |   |
| 530105                       | Operating Supplies           | 79,678            | 68,554            | 51,000                        | 50,000                          | 82,007                    | 58,653                         | 70,000                    | 6 |
| 530445                       | Uniforms                     | 1,488             | 2,634             | 3,000                         | -                               | 4,122                     | -                              | 3,500                     |   |
|                              | <b>Subtotal</b>              | <b>81,166</b>     | <b>71,188</b>     | <b>54,000</b>                 | <b>50,000</b>                   | <b>86,129</b>             | <b>58,653</b>                  | <b>73,500</b>             |   |
|                              | <b>TOTAL - Golf Services</b> | <b>\$ 627,294</b> | <b>\$ 641,353</b> | <b>\$ 465,600</b>             | <b>\$ 519,458</b>               | <b>\$ 648,081</b>         | <b>\$ 644,672</b>              | <b>\$ 651,500</b>         |   |

**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – GOLF SERVICES**

*This Division schedules play, sells green fees, and monitors play of the golf courses. It also operates the driving range, sells resident cards, lockers, handicaps, club repairs, and conducts golf events and instruction programs.*

1. **Salaries** - With the appointment of Director of Golf to Interim General Manager, the Head Golf Professional and 1<sup>st</sup> Assistant Golf Professional will be promoted to Interim Director of Golf and Interim Head Golf Professional, respectively. The 1<sup>st</sup> Assistant Golf Professional position is anticipated to not be replaced, reducing the number of full-time positions to two. The seasonal employees and supervisors will be expected to handle some of the workload, which will slightly increase Salaries – part time.
2. **Marketing** – New marketing efforts with retention of two marketing firms: (1) Legendary Marketing will focus on website, social media, and e-mail marketing; and (2) Rule 29 will focus on social media, e-mail, print, brochures, and on-site promotions, as well as provide some interior design work. Initial outlay of funds will be aggressive with the plan to decrease expenditures after the initial discovery process. These costs will be shared with the Food Services Division.
3. **Printing** - Includes cost of printing newsletters, brochures, stationery, envelopes and score cards.
4. **Club Repair** - Club repair revenue exceeds expense and is reported in Miscellaneous Revenue 5500-489000.
5. **Handicaps 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 revenue is 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.).

**VILLAGE LINKS/RESERVE 22**

**Reserve 22**

(55730)

*Village of Glen Ellyn  
Calendar Year 2015 Budget*

| Object Code                        | Account Description            | FY12/13 Actual    | FY13/14 Actual      | SY2014                 | SY2014                   | Calendar          | Calendar              | Calendar            |           |
|------------------------------------|--------------------------------|-------------------|---------------------|------------------------|--------------------------|-------------------|-----------------------|---------------------|-----------|
|                                    |                                |                   |                     | 8 Month Revised Budget | 8 Month Estimated Actual | Year 2013 Actual  | Year 2014 Est. Actual | Year 2015 Budget    |           |
| <b>Reserve 22 Division (55730)</b> |                                |                   |                     |                        |                          |                   |                       |                     |           |
| <b>Personnel Services</b>          |                                |                   |                     |                        |                          |                   |                       |                     |           |
| 510100                             | Salaries                       | \$ 68,061         | \$ 117,261          | \$ 90,700              | \$ 83,000                | \$ 97,476         | \$ 123,111            | \$ 156,200          | 1         |
| 510200                             | Overtime                       | -                 | 10,264              | 1,000                  | 15,000                   | 10,199            | 15,065                | 3,000               |           |
| 510300                             | Salaries - part time           | 159,008           | 351,378             | 366,000                | 390,000                  | 249,406           | 492,905               | 480,000             | 1         |
| 510400                             | FICA                           | 19,168            | 46,159              | 35,000                 | 37,332                   | 33,976            | 51,035                | 48,900              |           |
| 510500                             | IMRF                           | 9,900             | 18,328              | 35,600                 | 15,000                   | 14,804            | 20,930                | 28,500              |           |
|                                    | <b>Subtotal</b>                | <b>256,137</b>    | <b>543,390</b>      | <b>528,300</b>         | <b>540,332</b>           | <b>405,861</b>    | <b>703,046</b>        | <b>716,600</b>      |           |
| <b>Contractual Services</b>        |                                |                   |                     |                        |                          |                   |                       |                     |           |
| 520600                             | Dues / Subscriptions           | 3,525             | 1,135               | 3,500                  | 600                      | 1,135             | 1,125                 | 3,500               |           |
| 520615                             | Recruiting and Testing         | 419               | -                   | -                      | 3,500                    | 419               | 3,500                 | -                   |           |
| 520620                             | Employee Education             | 156               | 320                 | 500                    | 250                      | 320               | 250                   | 600                 |           |
| 520630                             | State Unemployment Claims      | 2,871             | 11,115              | -                      | 35                       | 9,335             | 3,560                 | -                   |           |
| 520810                             | Credit Card Fees               | 3,491             | 3,789               | 19,100                 | 5,000                    | 3,376             | 5,670                 | 30,000              | 2         |
| 520875                             | Liability Insurance Deductible | 968               | 967                 | 2,600                  | -                        | 968               | 967                   | 4,000               |           |
| 520903                             | Advertising/Promotion          | -                 | 21,150              | 33,300                 | 30,000                   | 19,825            | 31,325                | 45,000              | 3         |
| 520904                             | Entertainment                  | -                 | 15,500              | 26,700                 | 15,000                   | 6,850             | 23,650                | 30,000              | 4         |
| 520905                             | Printing                       | -                 | -                   | -                      | -                        | -                 | -                     | -                   |           |
| 521195                             | Telecommunications             | 1,599             | 1,631               | 1,000                  | 1,800                    | 1,629             | 2,371                 | 1,700               |           |
| 521200                             | Utilities                      | 7,620             | 21,423              | 20,000                 | 29,000                   | 8,682             | 41,741                | 30,000              |           |
|                                    | <b>Subtotal</b>                | <b>20,649</b>     | <b>77,030</b>       | <b>106,700</b>         | <b>85,185</b>            | <b>52,539</b>     | <b>114,159</b>        | <b>144,800</b>      |           |
| <b>Commodities</b>                 |                                |                   |                     |                        |                          |                   |                       |                     |           |
| 530105                             | Operating Supplies             | 11,279            | 60,721              | 52,000                 | 58,000                   | 48,666            | 71,837                | 70,000              | 5         |
| 530400                             | Beer                           | 40,929            | 76,570              | 91,900                 | 88,000                   | 64,075            | 101,750               | 119,800             | 6         |
| 530401                             | Wine                           | -                 | 33,825              | 36,400                 | 40,000                   | 22,064            | 51,761                | 61,200              | 7         |
| 530402                             | Spirits                        | 2,794             | 27,978              | 26,400                 | 21,000                   | 18,615            | 30,363                | 41,200              | 8         |
| 530405                             | Beverages/Resale               | 29,393            | 35,839              | 50,100                 | 29,000                   | 31,489            | 35,341                | 28,000              | 9         |
| 530410                             | Dry Goods                      | 6,089             | 7,715               | 10,400                 | 11,000                   | 6,241             | 12,662                | 16,000              |           |
| 530420                             | Food/Resale                    | 109,879           | 254,045             | 241,200                | 285,000                  | 172,603           | 369,532               | 385,000             | 10        |
| 530445                             | Uniforms                       | 430               | 6,566               | 4,500                  | 3,000                    | 3,518             | 3,048                 | 4,000               |           |
| 530446                             | Linens and Rentals             | -                 | 11,802              | 12,400                 | 15,000                   | 7,626             | 19,176                | 21,000              | 11        |
|                                    | <b>Subtotal</b>                | <b>200,793</b>    | <b>515,061</b>      | <b>525,300</b>         | <b>550,000</b>           | <b>374,897</b>    | <b>695,470</b>        | <b>746,200</b>      |           |
|                                    | <b>TOTAL EXPENDITURES</b>      | <b>\$ 477,579</b> | <b>\$ 1,135,481</b> | <b>\$ 1,160,300</b>    | <b>\$ 1,175,517</b>      | <b>\$ 833,297</b> | <b>\$ 1,512,675</b>   | <b>\$ 1,607,600</b> | <b>12</b> |

**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – RESERVE 22**

*This Division offers food and beverage service at Reserve 22, at the Halfway House, through an on-course beverage cart, and through vending machines.*

1. **Salaries** – With the promotion of the Executive Chef to Director of Food and Beverage, Sous Chef, and planned addition of an Assistant Manager, Salaries will increase and Salaries – part time should be reduced. Floor supervisors, a banquet captain, and banquet sales positions are planned to be hired, but mostly on a part-time, commissioned basis. The introduction of Obama health care will make continuity and consistency of staff a real challenge. Total payroll costs are expected to be 35-36% of revenues.
2. **Credit Card Fees** – Credit card processing fees will increase with the expected growth in revenues.
3. **Advertising/Promotion** – New marketing efforts with retention of two marketing firms: (1) Legendary Marketing will focus on website, social media, and e-mail marketing; and (2) Rule 29 will focus on social media, e-mail, print, brochures, and on-site promotions, as well as provide some interior design work. Initial outlay of funds will be aggressive, with the plan to decrease expenditures after the initial discovery process. These costs will be shared with the Golf Services Division.
4. **Entertainment** - Live entertainment will be provided in the Reserve 22 bar on weekends.
5. **Operating Supplies** – Includes tableware, glassware, kitchenware, janitorial and sanitation supplies.
6. **Beer** – beer costs are expected to be approximately 25-28% of revenues.
7. **Wine** – wine costs are expected to be approximately 33-36% of revenues.
8. **Spirits** – liquor costs are expected to be approximately 22-24% of revenues.
9. **Beverages/Resale** – non-alcoholic beverage costs are expected to be approximately 24-26% of revenues.
10. **Food/Resale** – food costs are expected to be approximately 32-35% of revenues.
11. **Linens and Rentals** – Includes all linens for banquets, aprons, chef clothes, and dish rags.
12. **Total Expenditures** – Target for total cost of sales is 80%, while constantly refining our cost control procedures to decrease this percentage.

**VILLAGE LINKS/RESERVE 22**

**Stormwater Management**

(55740)

Village of Glen Ellyn

Calendar Year 2015 Budget

| Object<br>Code                       | Account Description                  | FY12/13<br>Actual | FY13/14<br>Actual | SY2014                       | SY2014                         | Calendar               | Calendar                    | Calendar               |   |
|--------------------------------------|--------------------------------------|-------------------|-------------------|------------------------------|--------------------------------|------------------------|-----------------------------|------------------------|---|
|                                      |                                      |                   |                   | 8 Month<br>Revised<br>Budget | 8 Month<br>Estimated<br>Actual | Year<br>2013<br>Actual | Year<br>2014<br>Est. Actual | Year<br>2015<br>Budget |   |
| <b>Stormwater Management (55740)</b> |                                      |                   |                   |                              |                                |                        |                             |                        |   |
| <b>Personnel Services</b>            |                                      |                   |                   |                              |                                |                        |                             |                        |   |
| 510100                               | Salaries                             | \$ 2,260          | \$ 2,274          | \$ 4,900                     | \$ 4,600                       | \$ 2,260               | \$ 5,309                    | \$ 3,200               | 1 |
| 510300                               | Salaries - part time                 | 20,092            | 9,630             | 13,000                       | 13,000                         | 12,296                 | 13,738                      | 16,200                 | 1 |
| 510400                               | FICA                                 | 1,702             | 902               | 1,400                        | 1,400                          | 1,105                  | 1,508                       | 1,484                  |   |
| 510500                               | IMRF                                 | 2,031             | 1,320             | 1,700                        | 1,900                          | 1,662                  | 2,072                       | 346                    |   |
|                                      | <b>Subtotal</b>                      | <u>26,085</u>     | <u>14,126</u>     | <u>21,000</u>                | <u>20,900</u>                  | <u>17,323</u>          | <u>22,627</u>               | <u>21,230</u>          |   |
| <b>Commodities</b>                   |                                      |                   |                   |                              |                                |                        |                             |                        |   |
| 530105                               | Operating Supplies                   | 479               | -                 | -                            | -                              | -                      | -                           | -                      |   |
| 530435                               | Sod, Seed, Sand, Gravel              | -                 | -                 | 1,500                        | 1,500                          | -                      | 1,500                       | 1,500                  |   |
|                                      | <b>Subtotal</b>                      | <u>479</u>        | <u>-</u>          | <u>1,500</u>                 | <u>1,500</u>                   | <u>-</u>               | <u>1,500</u>                | <u>1,500</u>           |   |
|                                      | <b>TOTAL - Stormwater Management</b> | <u>\$ 26,564</u>  | <u>\$ 14,126</u>  | <u>\$ 22,500</u>             | <u>\$ 22,400</u>               | <u>\$ 17,323</u>       | <u>\$ 24,127</u>            | <u>\$ 22,730</u>       |   |

**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – STORMWATER MANAGEMENT (55740)**

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

1. **Salaries** - In 2014, three seasonal grounds workers were reclassified as full-time employees. As a result, Salaries is increasing, and Salaries – part-time is being reduced. This reclassification will reflect in several divisions, including Grounds Maintenance, Stormwater Management, and all Mechanical Maintenance divisions. In addition, the increased cost is due to a more intense maintenance schedule for improving the appearance of the three parks, primarily Panfish Park.

**VILLAGE LINKS/RESERVE 22**

**Pro Shop Merchandise**

(55750)

*Village of Glen Ellyn  
Calendar Year 2015 Budget*

| <b>Object Code</b>                  | <b>Account Description</b> | <b>FY12/13 Actual</b> | <b>FY13/14 Actual</b> | <b>SY2014 8 Month Revised Budget</b> | <b>SY2014 8 Month Estimated Actual</b> | <b>Calendar Year 2013 Actual</b> | <b>Calendar Year 2014 Est. Actual</b> | <b>Calendar Year 2015 Budget</b> |   |
|-------------------------------------|----------------------------|-----------------------|-----------------------|--------------------------------------|--|----------------------------------|---------------------------------------|----------------------------------|---|
| <b>Pro Shop Merchandise (55750)</b> |                            |                       |                       |                                      |  |                                  |                                       |                                  |   |
| <b>Personnel Services</b>           |                            |                       |                       |                                      |  |                                  |                                       |                                  |   |
| 510100                              | Salaries                   | \$ 42,354             | \$ 42,622             | \$ 11,600                            | \$ 10,945                              | \$ 42,354                        | \$ 55,654                             | \$ 16,710                        | 1 |
| 510400                              | FICA                       | 3,112                 | 3,130                 | 900                                  | 820                                    | 3,109                            | 4,089                                 | 1,270                            |   |
| 510500                              | IMRF                       | 4,989                 | 5,110                 | 1,200                                | 1,320                                  | 5,410                            | 6,964                                 | 2,090                            |   |
|                                     | <b>Subtotal</b>            | <b>50,455</b>         | <b>50,862</b>         | <b>13,700</b>                        | <b>13,085</b>                          | <b>50,873</b>                    | <b>66,707</b>                         | <b>20,070</b>                    |   |
| <b>Contractual Services</b>         |                            |                       |                       |                                      |  |                                  |                                       |                                  |   |
| 520810                              | Credit Card Fees           | 4,888                 | 5,304                 | 1,800                                | 5,700                                  | 4,727                            | 5,664                                 | 6,000                            |   |
| 520900                              | Postage                    | -                     | 14                    | -                                    | -                                      | -                                | -                                     | -                                |   |
| 520945                              | Products/Resale            | 134,768               | 98,226                | 99,400                               | 61,577                                 | 105,005                          | 121,400                               | 133,000                          | 2 |
| 521195                              | Telecommunications         | 1,947                 | 2,273                 | 1,500                                | 1,600                                  | 2,132                            | 2,969                                 | 2,600                            |   |
|                                     | <b>Subtotal</b>            | <b>141,603</b>        | <b>105,817</b>        | <b>102,700</b>                       | <b>68,877</b>                          | <b>111,864</b>                   | <b>130,033</b>                        | <b>141,600</b>                   |   |
| <b>Commodities</b>                  |                            |                       |                       |                                      |  |                                  |                                       |                                  |   |
| 530105                              | Operating Supplies         | 1,472                 | 6,386                 | 2,300                                | 2,000                                  | 3,221                            | 6,944                                 | 5,000                            |   |
|                                     | <b>Subtotal</b>            | <b>1,472</b>          | <b>6,386</b>          | <b>2,300</b>                         | <b>2,000</b>                           | <b>3,221</b>                     | <b>6,944</b>                          | <b>5,000</b>                     |   |
|                                     | <b>TOTAL - Pro Shop</b>    | <b>\$ 193,530</b>     | <b>\$ 163,065</b>     | <b>\$ 118,700</b>                    | <b>\$ 83,962</b>                       | <b>\$ 165,958</b>                | <b>\$ 203,684</b>                     | <b>\$ 166,670</b>                |   |

**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – PRO SHOP (55750)**

*This Division operates a retail golf equipment and apparel business.*

1. **Salaries** - Golf operations staff is decreased to two full-time positions. We intend to significantly decrease inventory to include mostly high turnover merchandise, requiring less time spent merchandising and more 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 76%.

**VILLAGE LINKS/RESERVE 22**

**Motorized Carts  
(55780)**

*Village of Glen Ellyn  
Calendar Year 2015 Budget*

| <u>Object Code</u>             | <u>Account Description</u>     | <u>FY12/13 Actual</u>   | <u>FY13/14 Actual</u>   | <u>SY2014 8 Month Revised Budget</u> | <u>SY2014 8 Month Estimated Actual</u> | <u>Calendar Year 2013 Actual</u> | <u>Calendar Year 2014 Est. Actual</u> | <u>Calendar Year 2015 Budget</u> |
|--------------------------------|--------------------------------|-------------------------|-------------------------|--------------------------------------|--|----------------------------------|---------------------------------------|----------------------------------|
| <b>Motorized Carts (55780)</b> |                                |                         |                         |                                      |  |                                  |                                       |                                  |
| <b>Personnel Services</b>      |                                |                         |                         |                                      |  |                                  |                                       |                                  |
| 510300                         | Salaries - part time           | \$ 28,125               | \$ 27,472               | \$ 19,500                            | \$ 21,000                              | \$ 27,137                        | \$ 21,335                             | \$ 28,000                        |
| 510400                         | FICA                           | 2,152                   | 2,102                   | 1,500                                | 1,596                                  | 2,076                            | 1,622                                 | 2,100                            |
| 510500                         | IMRF                           | 17                      | -                       | -                                    | -                                      | -                                | -                                     | -                                |
|                                | <b>Subtotal</b>                | <u>30,294</u>           | <u>29,574</u>           | <u>21,000</u>                        | <u>22,596</u>                          | <u>29,213</u>                    | <u>22,957</u>                         | <u>30,100</u>                    |
| <b>Commodities</b>             |                                |                         |                         |                                      |  |                                  |                                       |                                  |
| 530300                         | Gas and Oil                    | <u>10,844</u>           | <u>12,139</u>           | <u>14,000</u>                        | <u>11,000</u>                          | <u>11,498</u>                    | <u>11,641</u>                         | <u>14,000</u>                    |
|                                | <b>Subtotal</b>                | <u>10,844</u>           | <u>12,139</u>           | <u>14,000</u>                        | <u>11,000</u>                          | <u>11,498</u>                    | <u>11,641</u>                         | <u>14,000</u>                    |
|                                | <b>TOTAL - Motorized Carts</b> | <u><b>\$ 41,138</b></u> | <u><b>\$ 41,713</b></u> | <u><b>\$ 35,000</b></u>              | <u><b>\$ 33,596</b></u>                | <u><b>\$ 40,711</b></u>          | <u><b>\$ 34,598</b></u>               | <u><b>\$ 44,100</b></u>          |

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

**VILLAGE LINKS/RESERVE 22**  
**Mechanical Maintenance Summary**  
(557X5)

Village of Glen Ellyn  
Calendar Year 2015 Budget

| <b>Object Code</b>                    | <b>Account Description</b>      | <b>FY12/13 Actual</b> | <b>FY13/14 Actual</b> | <b>SY2014 8 Month Revised Budget</b> | <b>SY2014 8 Month Estimated Actual</b> | <b>Calendar Year 2013 Actual</b> | <b>Calendar Year 2014 Est. Actual</b> | <b>Calendar Year 2015 Budget</b> |   |
|---------------------------------------|---------------------------------|-----------------------|-----------------------|--------------------------------------|--|----------------------------------|---------------------------------------|----------------------------------|---|
| <b>Mechanical Maintenance (557X5)</b> |                                 |                       |                       |                                      |  |                                  |                                       |                                  |   |
| <b>Personnel Services</b>             |                                 |                       |                       |                                      |  |                                  |                                       |                                  |   |
| 510100                                | Salaries                        | \$ 34,660             | \$ 34,865             | \$ 54,400                            | \$ 54,400                              | \$ 34,660                        | \$ 65,269                             | \$ 72,000                        | 1 |
| 510200                                | Overtime                        | -                     | -                     | -                                    | -                                      | -                                | -                                     | -                                |   |
| 510300                                | Salaries - part time            | 29,806                | 32,162                | -                                    | 4,000                                  | 33,643                           | 15,346                                | 10,000                           | 1 |
| 510400                                | FICA                            | 4,788                 | 4,978                 | 4,200                                | 4,600                                  | 5,076                            | 6,254                                 | 5,900                            |   |
| 510500                                | IMRF                            | 7,695                 | 8,120                 | 7,100                                | 7,700                                  | 8,395                            | 10,322                                | 10,200                           |   |
|                                       | <b>Subtotal</b>                 | <u>76,949</u>         | <u>80,125</u>         | <u>65,700</u>                        | <u>70,700</u>                          | <u>81,774</u>                    | <u>97,191</u>                         | <u>98,100</u>                    |   |
| <b>Contractual Services</b>           |                                 |                       |                       |                                      |  |                                  |                                       |                                  |   |
| 520970                                | Maintenance-Bldg & Grounds      | 940                   | 3,834                 | 5,300                                | 9,300                                  | 3,380                            | 10,500                                | 5,500                            |   |
| 520975                                | Maintenance-Equipment           | 40,824                | 37,659                | 21,300                               | 20,800                                 | 35,219                           | 39,206                                | 27,300                           |   |
|                                       | <b>Subtotal</b>                 | <u>41,764</u>         | <u>41,493</u>         | <u>26,600</u>                        | <u>30,100</u>                          | <u>38,599</u>                    | <u>49,706</u>                         | <u>32,800</u>                    |   |
| <b>Commodities</b>                    |                                 |                       |                       |                                      |  |                                  |                                       |                                  |   |
| 530105                                | Operating Supplies              | 5,122                 | 6,923                 | 2,100                                | 3,500                                  | 6,419                            | 6,492                                 | 3,000                            |   |
| 530445                                | Uniforms                        | 469                   | -                     | 400                                  | 400                                    | 50                               | 400                                   | 500                              |   |
|                                       | <b>Subtotal</b>                 | <u>5,591</u>          | <u>6,923</u>          | <u>2,500</u>                         | <u>3,900</u>                           | <u>6,469</u>                     | <u>6,892</u>                          | <u>3,500</u>                     |   |
|                                       | <b>TOTAL - Mech Maintenance</b> | <u>\$ 124,304</u>     | <u>\$ 128,541</u>     | <u>\$ 94,800</u>                     | <u>\$ 104,700</u>                      | <u>\$ 126,842</u>                | <u>\$ 153,789</u>                     | <u>\$ 134,400</u>                |   |

**VILLAGE LINKS/RESERVE 22**  
**Mechanical Maintenance Detail**

Village of Glen Ellyn  
 Calendar Year 2015 Budget

| Object Code                        | Account Description            | FY12/13 Actual   | FY13/14 Actual    | SY2014 8 Month Revised Budget | SY2014 8 Month Estimated Actual | Calendar Year 2013 Actual | Calendar Year 2014 Est. Actual | Calendar Year 2015 Budget |
|------------------------------------|--------------------------------|------------------|-------------------|-------------------------------|---------------------------------|---------------------------|--------------------------------|---------------------------|
| <b>55705 - Administration</b>      |                                |                  |                   |                               |                                 |                           |                                |                           |
| <b>Contractual Services</b>        |                                |                  |                   |                               |                                 |                           |                                |                           |
| 520975                             | Maintenance-Equipment          | \$ -             | \$ -              | \$ 1,000                      | \$ 500                          | \$ -                      | \$ 500                         | \$ 1,000                  |
| <b>Total - Admin</b>               |                                | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ 1,000</b>               | <b>\$ 500</b>                   | <b>\$ -</b>               | <b>\$ 500</b>                  | <b>\$ 1,000</b>           |
| <b>55715 - Grounds Maintenance</b> |                                |                  |                   |                               |                                 |                           |                                |                           |
| <b>Personnel Services</b>          |                                |                  |                   |                               |                                 |                           |                                |                           |
| 510100                             | Salaries                       | \$ 24,544        | \$ 24,688         | \$ 40,600                     | \$ 40,600                       | \$ 24,544                 | \$ 48,296                      | \$ 42,900                 |
| 510200                             | Overtime                       | -                | -                 | -                             | -                               | -                         | -                              | -                         |
| 510300                             | Salaries - part time           | 27,016           | 31,623            | -                             | 4,000                           | 31,880                    | 14,859                         | 10,000                    |
| 510400                             | FICA                           | 3,840            | 4,199             | 3,100                         | 3,500                           | 4,208                     | 4,886                          | 3,600                     |
| 510500                             | IMRF                           | 6,171            | 6,851             | 5,300                         | 5,900                           | 6,960                     | 8,099                          | 6,500                     |
| <b>Subtotal</b>                    |                                | <b>61,571</b>    | <b>67,361</b>     | <b>49,000</b>                 | <b>54,000</b>                   | <b>67,592</b>             | <b>76,140</b>                  | <b>63,000</b>             |
| <b>Contractual Services</b>        |                                |                  |                   |                               |                                 |                           |                                |                           |
| 520970                             | Maintenance-Building & Grounds | 84               | 1,117             | 1,800                         | 1,800                           | 672                       | 2,245                          | 2,000                     |
| 520975                             | Maintenance-Equipment          | 27,307           | 28,577            | 15,000                        | 15,000                          | 23,157                    | 29,431                         | 20,000                    |
| <b>Subtotal</b>                    |                                | <b>27,391</b>    | <b>29,694</b>     | <b>16,800</b>                 | <b>16,800</b>                   | <b>23,829</b>             | <b>31,676</b>                  | <b>22,000</b>             |
| <b>Commodities</b>                 |                                |                  |                   |                               |                                 |                           |                                |                           |
| 530105                             | Operating Supplies             | 5,053            | 6,225             | 2,100                         | 3,500                           | 5,652                     | 6,492                          | 3,000                     |
| 530445                             | Uniforms                       | 469              | -                 | 400                           | 400                             | 50                        | 400                            | 500                       |
| <b>Subtotal</b>                    |                                | <b>5,522</b>     | <b>6,225</b>      | <b>2,500</b>                  | <b>3,900</b>                    | <b>5,702</b>              | <b>6,892</b>                   | <b>3,500</b>              |
| <b>Total - Grounds</b>             |                                | <b>\$ 94,484</b> | <b>\$ 103,280</b> | <b>\$ 68,300</b>              | <b>\$ 74,700</b>                | <b>\$ 97,123</b>          | <b>\$ 114,708</b>              | <b>\$ 88,500</b>          |

**VILLAGE LINKS/RESERVE 22**  
**Mechanical Maintenance Detail**

*Village of Glen Ellyn*  
**Calendar Year 2015 Budget**

| Object Code                  | Account Description            | FY12/13 Actual  | FY13/14 Actual  | SY2014 8 Month Revised Budget | SY2014 8 Month Estimated Actual | Calendar Year 2013 Actual | Calendar Year 2014 Est. Actual | Calendar Year 2015 Budget |   |
|------------------------------|--------------------------------|-----------------|-----------------|-------------------------------|---------------------------------|---------------------------|--------------------------------|---------------------------|---|
| <b>55725 - Golf Services</b> |                                |                 |                 |                               |                                 |                           |                                |                           |   |
| <b>Personnel Services</b>    |                                |                 |                 |                               |                                 |                           |                                |                           |   |
| 510100                       | Salaries                       | \$ 2,260        | \$ 2,274        | \$ 2,300                      | \$ 2,300                        | \$ 2,260                  | \$ 3,009                       | \$ 4,700                  | 1 |
| 510300                       | Salaries - part time           | 1,711           | 104             | -                             | -                               | 1,711                     | 104                            | -                         | 1 |
| 510400                       | FICA                           | 296             | 174             | 200                           | 200                             | 296                       | 260                            | 400                       |   |
| 510500                       | IMRF                           | 481             | 283             | 300                           | 300                             | 489                       | 394                            | 600                       |   |
|                              | <b>Subtotal</b>                | <u>4,748</u>    | <u>2,835</u>    | <u>2,800</u>                  | <u>2,800</u>                    | <u>4,756</u>              | <u>3,767</u>                   | <u>5,700</u>              |   |
| <b>Contractual Services</b>  |                                |                 |                 |                               |                                 |                           |                                |                           |   |
| 520970                       | Maintenance-Building & Grounds | 746             | 2,122           | 1,500                         | 1,500                           | 2,390                     | 1,978                          | 1,500                     |   |
| 520975                       | Maintenance-Equipment          | 4,196           | 2,521           | 1,500                         | 1,500                           | 4,545                     | 2,531                          | 2,500                     |   |
|                              | <b>Subtotal</b>                | <u>4,942</u>    | <u>4,643</u>    | <u>3,000</u>                  | <u>3,000</u>                    | <u>6,935</u>              | <u>4,509</u>                   | <u>4,000</u>              |   |
| <b>Commodities</b>           |                                |                 |                 |                               |                                 |                           |                                |                           |   |
| 530105                       | Operating Supplies             | 69              | 698             | -                             | -                               | 767                       | -                              | -                         |   |
|                              | <b>Total - Golf</b>            | <u>\$ 9,759</u> | <u>\$ 8,176</u> | <u>\$ 5,800</u>               | <u>\$ 5,800</u>                 | <u>\$ 12,458</u>          | <u>\$ 8,276</u>                | <u>\$ 9,700</u>           |   |

|                              |                                |                  |                  |                  |                  |                  |                  |                  |   |
|------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
| <b>55735 - Food Services</b> |                                |                  |                  |                  |                  |                  |                  |                  |   |
| <b>Personnel Services</b>    |                                |                  |                  |                  |                  |                  |                  |                  |   |
| 510100                       | Salaries                       | \$ 4,321         | \$ 4,347         | \$ 6,400         | \$ 6,400         | \$ 4,321         | \$ 7,755         | \$ 15,600        | 1 |
| 510300                       | Salaries - part time           | 82               | 435              | -                | -                | 52               | 383              | -                | 1 |
| 510400                       | FICA                           | 320              | 348              | 500              | 500              | 317              | 628              | 1,200            |   |
| 510500                       | IMRF                           | 512              | 567              | 800              | 800              | 524              | 1,002            | 2,000            |   |
|                              | <b>Subtotal</b>                | <u>5,235</u>     | <u>5,697</u>     | <u>7,700</u>     | <u>7,700</u>     | <u>5,214</u>     | <u>9,768</u>     | <u>18,800</u>    |   |
| <b>Contractual Services</b>  |                                |                  |                  |                  |                  |                  |                  |                  |   |
| 520970                       | Maintenance-Building & Grounds | 110              | 595              | 2,000            | 6,000            | 318              | 6,277            | 2,000            |   |
| 520975                       | Maintenance-Equipment          | 6,948            | 5,741            | 2,500            | 2,500            | 7,199            | 4,942            | 2,500            |   |
|                              | <b>Subtotal</b>                | <u>7,058</u>     | <u>6,336</u>     | <u>4,500</u>     | <u>8,500</u>     | <u>7,517</u>     | <u>11,219</u>    | <u>4,500</u>     |   |
|                              | <b>Total - Food</b>            | <u>\$ 12,293</u> | <u>\$ 12,033</u> | <u>\$ 12,200</u> | <u>\$ 16,200</u> | <u>\$ 12,731</u> | <u>\$ 20,987</u> | <u>\$ 23,300</u> |   |

**VILLAGE LINKS/RESERVE 22**  
**Mechanical Maintenance Detail**

Village of Glen Ellyn  
 Calendar Year 2015 Budget

| Object Code                    | Account Description   | FY12/13 Actual    | FY13/14 Actual    | SY2014 8 Month Revised Budget | SY2014 8 Month Estimated Actual | Calendar Year 2013 Actual | Calendar Year 2014 Est. Actual | Calendar Year 2015 Budget |
|--------------------------------|-----------------------|-------------------|-------------------|-------------------------------|---------------------------------|---------------------------|--------------------------------|---------------------------|
| <b>55755 - Pro Shop</b>        |                       |                   |                   |                               |                                 |                           |                                |                           |
| <b>Contractual Services</b>    |                       |                   |                   |                               |                                 |                           |                                |                           |
| 520975                         | Maintenance-Equipment | \$ 500            | \$ 502            | \$ 300                        | \$ 300                          | \$ -                      | \$ 802                         | \$ 300                    |
| <b>Total - Pro Shop</b>        |                       | <b>\$ 500</b>     | <b>\$ 502</b>     | <b>\$ 300</b>                 | <b>\$ 300</b>                   | <b>\$ -</b>               | <b>\$ 802</b>                  | <b>\$ 300</b>             |
| <b>55785 - Motorized Carts</b> |                       |                   |                   |                               |                                 |                           |                                |                           |
| <b>Personnel Services</b>      |                       |                   |                   |                               |                                 |                           |                                |                           |
| 510100                         | Salaries              | \$ 3,535          | \$ 3,556          | \$ 5,100                      | \$ 5,100                        | \$ 3,535                  | \$ 6,209                       | \$ 8,800                  |
| 510300                         | Salaries - part time  | 997               | -                 | -                             | -                               | -                         | -                              | -                         |
| 510400                         | FICA                  | 332               | 257               | 400                           | 400                             | 255                       | 480                            | 700                       |
| 510500                         | IMRF                  | 531               | 419               | 700                           | 700                             | 422                       | 827                            | 1,100                     |
| <b>Subtotal</b>                |                       | <b>5,395</b>      | <b>4,232</b>      | <b>6,200</b>                  | <b>6,200</b>                    | <b>4,212</b>              | <b>7,516</b>                   | <b>10,600</b>             |
| <b>Contractual Services</b>    |                       |                   |                   |                               |                                 |                           |                                |                           |
| 520975                         | Maintenance-Equipment | 1,873             | 318               | 1,000                         | 1,000                           | 318                       | 1,000                          | 1,000                     |
| <b>Subtotal</b>                |                       | <b>1,873</b>      | <b>318</b>        | <b>1,000</b>                  | <b>1,000</b>                    | <b>318</b>                | <b>1,000</b>                   | <b>1,000</b>              |
| <b>Commodities</b>             |                       |                   |                   |                               |                                 |                           |                                |                           |
| 530105                         | Operating Supplies    | -                 | -                 | -                             | -                               | -                         | -                              | -                         |
| <b>Subtotal</b>                |                       | <b>-</b>          | <b>-</b>          | <b>-</b>                      | <b>-</b>                        | <b>-</b>                  | <b>-</b>                       | <b>-</b>                  |
| <b>Total - Carts</b>           |                       | <b>\$ 7,268</b>   | <b>\$ 4,550</b>   | <b>\$ 7,200</b>               | <b>\$ 7,200</b>                 | <b>\$ 4,530</b>           | <b>\$ 8,516</b>                | <b>\$ 11,600</b>          |
| <b>TOTAL EXPENDITURES</b>      |                       | <b>\$ 124,304</b> | <b>\$ 128,541</b> | <b>\$ 94,800</b>              | <b>\$ 104,700</b>               | <b>\$ 126,842</b>         | <b>\$ 153,789</b>              | <b>\$ 134,400</b>         |

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**BUDGET FOOTNOTES**  
**VILLAGE LINKS/RESERVE 22 – MECHANICAL MAINTENANCE (557X5)**

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

1. **Salaries** - In 2014, three seasonal grounds workers were reclassified as full-time employees. As a result, Salaries is increasing, and Salaries – part time is being reduced. This reclassification will reflect in several divisions, including Grounds Maintenance, Stormwater Management, and all Mechanical Maintenance divisions.

VILLAGE OF GLEN ELLYN  
CY 15 ANNUAL BUDGET  
PERSONNEL SCHEDULE

**VILLAGE LINKS/RESERVE 22**

| <u>Classification</u>                          | <u>Status</u> | <u>Salary Range*</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> | <u>CY 15 Budgeted Employees</u> |
|--|---------------|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| <b>Administration</b>                          |               |                      |                                   |                                   |                                   |                                 |                                 |
| General Manager                                | FT            | S                    | 1.0                               | 1.0                               | 1.0                               | 1.0                             | 1.0                             |
| <b>Grounds</b>                                 |               |                      |                                   |                                   |                                   |                                 |                                 |
| 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-3                  | -                                 | -                                 | -                                 | 3.0                             | 3.0                             |
| Horticulturist                                 | FT            |                      | 1.0                               | -                                 | -                                 | -                               | -                               |
| Seasonal Staff                                 | PT            | N/A                  | 10.5                              | 10.1                              | 11.1                              | 9.0                             | 8.0                             |
| <b>Golf</b>                                    |               |                      |                                   |                                   |                                   |                                 |                                 |
| Assistant Recreation Director                  | FT            | P                    | 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                  | 8.3                               | 8.5                               | 10.4                              | 9.5                             | 9.5                             |
| <b>Reserve 22</b>                              |               |                      |                                   |                                   |                                   |                                 |                                 |
| Food & Beverage Manager                        | FT            | L                    | 1.0                               | 1.0                               | 1.0                               | 1.0                             | -                               |
| Executive Chef / Dir. Of Food & Bev            | FT            | H                    | -                                 | -                                 | 1.0                               | 1.0                             | 1.0                             |
| Assistant Food & Beverage Manager              | FT            | A-2                  | -                                 | -                                 | -                                 | -                               | 2.0                             |
| Floor Supervisors                              | PT            | A-1                  | -                                 | -                                 | -                                 | -                               | 2.0                             |
| Seasonal Staff /1                              | PT            | N/A                  | 10.3                              | 10.4                              | 15.0                              | 20.0                            | 19.0                            |
| <b>TOTAL EMPLOYEES (Full-time Equivalents)</b> |               |                      | <b><u>37.1</u></b>                | <b><u>36.0</u></b>                | <b><u>44.5</u></b>                | <b><u>49.5</u></b>              | <b><u>49.5</u></b>              |
| Full-time Number of Positions                  |               |                      | 8                                 | 7                                 | 8                                 | 11                              | 11                              |
| Part-time Number of Positions /1               |               |                      | 100                               | 100                               | 120                               | 150                             | 141                             |

\* 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.