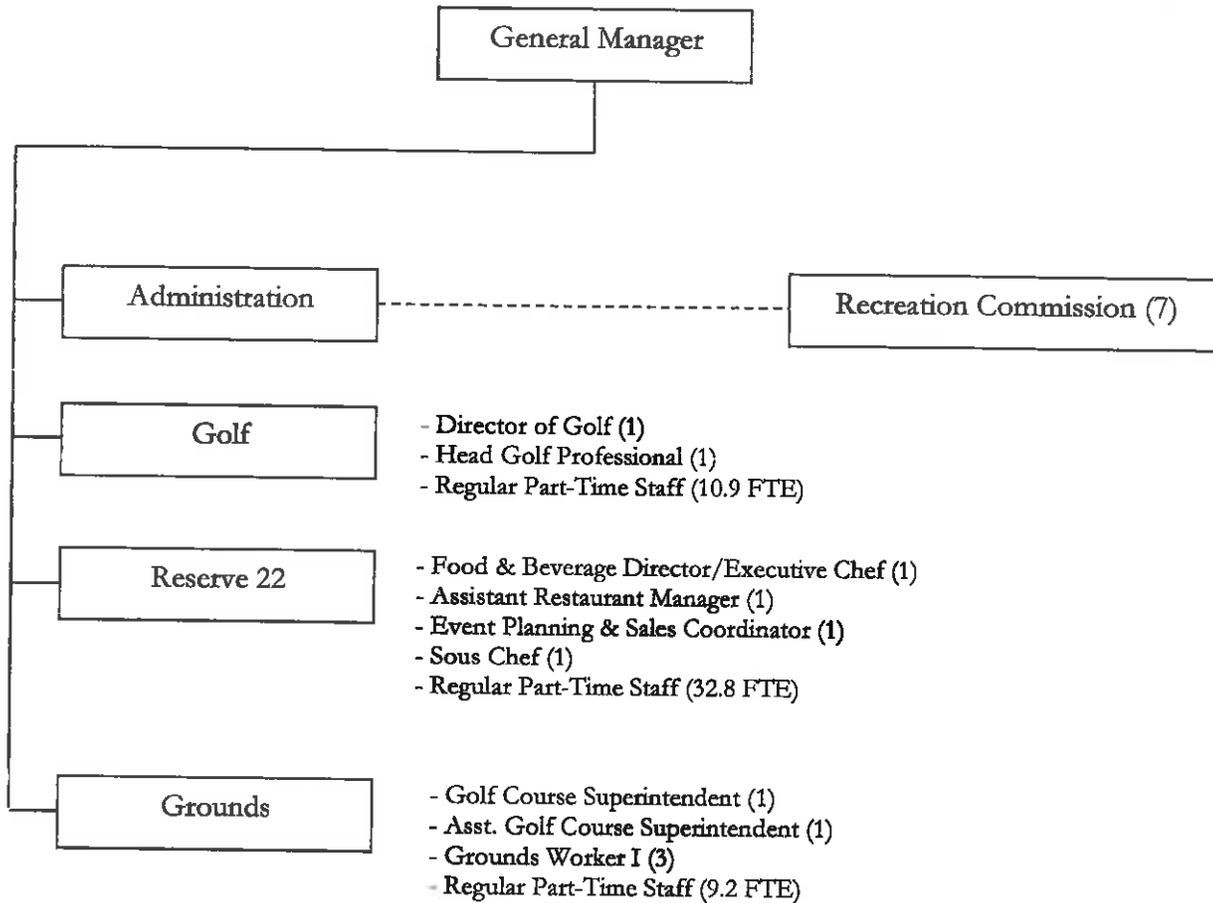


Table of Contents

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

Organizational Chart 9-2
Recreation Department Narrative 9-3
Recreation Department Budget 9-10

VILLAGE LINKS/RESERVE 22 FISCAL YEAR 2017



| Fiscal Year 2017 Budget | Employee | |
|-------------------------------------|------------|--------------|
| | Count | FTE |
| Full-Time Personnel | 12 | 12.00 |
| Part-Time Personnel | 212 | 52.90 |
| Total Employees / FTEs | 224 | 64.90 |
| <i>(FTE = Full-Time Equivalent)</i> | | |

| <u>Budgeted Full-Time Employees</u> | <u>FY09</u> | <u>FY10</u> | <u>FY11</u> | <u>FY12</u> | <u>FY13</u> | <u>FY14</u> | <u>SY14</u> | <u>FY15</u> | <u>FY16</u> | <u>FY17</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Administration | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Golf | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 |
| Reserve 22 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 4 | 4 |
| Grounds | 4 | 4 | 3 | 3 | 2 | 2 | 5 | 5 | 5 | 5 |
| Total FT | 9 | 9 | 8 | 8 | 7 | 8 | 11 | 11 | 12 | 12 |

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 storm water and is a primary reason that the Village developed and operates these properties.

| | |
|-----------------------------------|-----------|
| <u>27-Hole Golf Course</u> | |
| Village Links of Glen Ellyn | 240 acres |
| <u>Passive Use Parks</u> | |
| 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 RESERVE 22. The budget is divided into 7 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.

| | |
|--|--|
| <u>Grounds Division</u> | |
| Division Head: Golf Course Superintendent | |
| <u>Responsible for Budget Sections:</u> | |
| 55 710 - Golf Course Grounds | |
| 55 740 - Stormwater Management | |
| 55 7x5 - Mechanical Maintenance for equipment and buildings in all Divisions | |
| <u>Golf Division</u> | |
| Division Head: Director of Golf | |
| <u>Responsible for Budget Sections:</u> | |
| 55 720 - Golf Services | |
| 55 750 - Pro Shop Merchandise | |
| 55 780 - Motorized Carts | |
| <u>RESERVE 22 Division</u> | |
| Division Head: Executive Chef / Food & Beverage Director | |
| <u>Responsible for Budget Sections:</u> | |
| 55 730 - RESERVE 22 | |

Administration, 55700, 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 Village Links/RESERVE 22, Lambert Lake, or Panfish Park. The Village Links / RESERVE 22 and Stormwater management operate solely from facility fees. Residents pay golf green fees at roughly a 40% discount off market prices.

Golf Course/Restaurant 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 per year in debt service, \$175,000 per 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 2016, residents will receive roughly \$300,000 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, parking lot, and clubhouse. The final debt service payment for that bond issue is due in 2033.

The golf course has generated sufficient profits during every fiscal year of operation to fully cover all debt service. 2014 was the first full year of operation with the expanded clubhouse. Cash reserves of more than \$1,470,000 are available to cover any short falls, and to fund future capital projects. The cash reserves were accumulated from prior year profits.

Profit - \$5,300,000 in profits have been earned in the 12 years since the 2004 golf course renovation. Those profits were used to make \$3,998,000 in debt service payments, reinvest \$880,000 in routine capital

equipment replacement, and boost cash reserves for future capital replacement needs.

Revenue - Nationwide demand for golf weakened after September 11, 2001, and fell even more sharply following the 2008 recession. Rounds played and golf revenues are relatively flat for 2016, as the decline seems to be leveling off.

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. Most public courses in the market are not-for-profit, and are subsidized by tax dollars.

The expanded food and beverage business has generated additional revenue, but much of this new revenue is 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 have allowed us to remain virtually flat in golf operations expenses from year to year. This containment of operating expense has kept the golf course profitable in spite of declining revenues.

2016 has been a good third full year of operations. Despite some unusual challenges, facility revenues have increased 17%. While golf has been relatively flat for the period, food and beverage operations have shown a steady increase, especially in the banquet business. We continue to refine cost efficiency in RESERVE 22, which will lead to maximization of profitability. We expect to be able to cover all expenses, including the restaurant portion of the debt service.

Summary - The Village Links/RESERVE 22 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 main 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 mile |
| <u>Shoreline - Lambert Lake</u> | <u>- .5 mile</u> |
| 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.

2016 REVIEW

2014 was the first full season of operations in the new facility. Still refining our operations policies and practices, we were able to cover our debt, execute some capital needs, and make a small contribution to our cash reserves. This was particularly challenging due to significant changes in key management positions. By contrast, 2016 will be a profitable year for both golf and food services. Revenues are up, slightly in golf, and more significantly in food and beverage services. The community seems to have warmed to the facility, as community groups are increasingly booking events at RESERVE 22. Most of the earlier service challenges have been met, and the facility is well on its way to another profitable season.

Grounds (Golf Course Maintenance)

Following a relatively mild spring, the months of July and August presented course maintenance issues with periodic heavy down falls of rain, followed by seven straight weeks of high levels of humidity. With very little chance to dry out, the golf course, particularly the greens, was ripe for fungal diseases. Applications of fungicides relieved much of it, and by early September, the course was fast, firm, and in good condition.

Golf

Rounds of golf have remained relatively flat for the past three years. Extensive 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. The newly expanded driving range has accommodated more patrons, as they appreciate the improved turf conditions.

Since we began accepting golf outings in 2008, our business and reputation have grown at a steady rate. In 2016, we hosted 99 golf outings, the most ever. Many of our outings are less than 50 players, as groups struggled to fill their events. Still, golf outings improve

our dollars per round, and offer advantageous exposure to many who are visiting for the first time. The Blue Heron Room has proven to be a good selling point, as many events take full advantage of the banquet facilities, and adjoining patio. The US Soccer Federation conducted a Foot Golf outing for the second consecutive year, and the American Foot Golf League hosted two qualifying events for its inaugural National Championship. Foot Golf generates about \$10,000 annually, with minimal associated costs.

Golf staff introduced PGA Jr. League golf in 2014. The initial summer league attracted 60 participants, and provided over \$10,000 in additional revenue, notably in green fees and driving range. In the past two seasons, the summer league filled with 72 participants, while the added fall league attracts around 40 juniors.

Pro Shop

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 continuing with 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

Revenues

The popularity of RESERVE 22 continues to increase among Glen Ellyn residents, as well as nearby communities. The business has increased consistently, month to month, in each of the four main profit centers over calendar year 2014. Restaurant revenues took a significant hit in 2016, with the extreme weather conditions of July and August, hampering the attractiveness of outdoor dining, showing a relatively flat 1% increase. The banquet business, however, continues at a steady growth rate of 26%

Expenses

The most challenging expenses to cover in the Food and Beverage operation is the business' prime cost, consisting of product costs plus payroll. With ever rising food costs, menu construction and pricing will continue to be a main focus. While all businesses

struggle to comply with Affordable Care Act regulations, municipally owned facilities have the added challenge of managing pension regulations for its core staff. Limited available hours contribute to higher turnover, inconsistency in service levels, and training expenses. In addition, the Department of Labor is likely to impose an overtime expansion rule which will affect the way we compensate our management team. Exploring staffing alternatives, such as outsourcing labor, proved undesirable, as these types of arrangements carry high service costs, which negate the offset of pension, or overtime costs. Controlling prime costs will be a major component to continued profitability.

Debt Service

In 2002, the Village Links/RESERVE 22 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 Village Links/RESERVE 22 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 2017

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 / RESERVE 22 operating 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 will continue to grow, as banquet sales and catering will contribute. Food Service will 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 2017

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 five 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 2017, 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 Foot Golf, introduced at the end of 2014, to increase profitability.

Course Maximization - We will continue to try to maximize golf course utilization. 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 eight groups per hour, it is difficult now to tee off seven groups per hour.

Online Tee Times - Providing our guests 24/7 access to online tee times has been 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 2017. Marketing efforts conducted in 2014 and over the winter months has built a strong base of returning outside events. 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 offers a variety of products to maximize revenues. We will continue to market and build 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 and restrictions of the IMRF pension program, and ACA.

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 Blue Heron Room is available for golf outing banquets and non-golf private parties. This room is also used for overflow dining when available. 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 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 meetings.

Stormwater Management

This budget provides \$38,500 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. Also included are new maintenance requirements with the addition of the new police station at Panfish 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 \$175,000 annually for routine capital projects and equipment replacement. In 2017, \$278,000 is budgeted in capital expenditures. Included in that figure is the replacement and expansion of our golf car fleet, and an additional beverage cart for on-course service.

While we have extended some equipment beyond their useful lives, 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.

IMRF - Retirement Fund Contributions

The employer portion of retirement fund contributions budgeted for 2017 is \$146,151, 10.34% of total regular wages. We have added a significant number of employees to IMRF in Food Services, in order to increase service consistency and minimize training costs and turnover.

Personnel Costs

The Department of Labor expanded the overtime regulations, which will re-define exempt status. This will have a significant impact on how we compensate our restaurant managers.

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, and Golf. It will have a lesser impact in Grounds.

2017 GOALS

We have six major goals for 2017:

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-hole 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 - Continue to Build the Food Service Business Increase restaurant, bar and banquet business that generates \$2,500,000 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 \$278,000 in capital replacement.

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

Total Revenue - \$5,500,000

Rounds Played - 72,000

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

Food Service - \$2,500,000

Controllable Food Service Expenses - Wages for seasonal / part time employees is 28-29% of revenue. The cost of products for resale, including beer / wine, food, and beverages, is a combined 33% of revenue. Prime Costs total 65-69% of revenues.

Keep Pace - 80% of golfers Keep Pace

On Time - Be on time (within seven 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).

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| DESCRIPTION | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | 2017 % CHG 2016 ORG BUD |
|---|------------------|---------------------|--------------------|--------------------|------------------|-------------------------------|
| VILLAGE LINKS GOLF REVENUES | \$ 3,061,417 | \$ 3,071,600 | \$ 3,071,600 | \$ 2,895,900 | \$ 2,997,000 | -2.4% |
| RESERVE 22 REVENUES | 2,218,977 | 2,515,000 | 2,515,000 | 2,375,500 | 2,475,500 | -1.6% |
| TOTAL REVENUES | 5,280,394 | 5,586,600 | 5,586,600 | 5,271,400 | 5,472,500 | -2.0% |
| ADMINISTRATION | 933,276 | 630,480 | 541,430 | 334,324 | 341,598 | -45.8% |
| GOLF COURSE MAINTENANCE | 776,404 | 822,700 | 845,100 | 795,463 | 832,446 | 1.2% |
| GOLF SERVICES | 640,507 | 663,600 | 691,500 | 689,267 | 713,206 | 7.5% |
| FOOD SERVICES | 2,094,650 | 2,070,468 | 2,097,968 | 2,135,974 | 2,176,975 | 5.1% |
| STORMWATER MANAGEMENT | 25,494 | 38,080 | 38,510 | 27,165 | 38,537 | 1.2% |
| PRO SHOP MERCHANDISE | 178,105 | 174,140 | 177,200 | 180,076 | 186,158 | 6.9% |
| MOTORIZED CARTS | 52,437 | 50,680 | 50,680 | 48,003 | 51,619 | 1.9% |
| MECHANICAL MAINTENANCE | 123,589 | 152,070 | 159,830 | 166,874 | 165,692 | 9.0% |
| TOTAL OPERATING EXPENSES | 4,824,461 | 4,602,218 | 4,602,218 | 4,377,146 | 4,506,231 | |
| TOTAL OPERATING CHANGE IN NET POSITION | 455,933 | 984,382 | 984,382 | 894,254 | 966,269 | -1.8% |
| DEBT SERVICE | 167,895 | 646,970 | 646,970 | 646,970 | 655,146 | 1.3% |
| CAPITAL OUTLAY | 14,307 | 176,000 | 176,000 | 210,667 | 278,000 | 58.0% |
| TOTAL CHANGE IN NET POSITION | 273,731 | 161,412 | 161,412 | 36,617 | 33,123 | -79.5% |
| Available Cash Analysis | | | | | | |
| Available, January 1, 2016 | \$ 1,469,603 | | | | | |
| Preliminary FY2016 inflow / (outflow) | \$ 36,617 | | | | | |
| Budgeted FY2017 inflow / (outflow) | \$ 33,123 | | | | | |
| Projected Available, December 31, 2017 | \$ 1,539,343 | | | | | |
| Cash Reserve Policy (30% operating exp.) | \$ 1,352,000 | | | | | |
| Amount Above Reserve Policy | \$ 187,343 | | | | | |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2015 | 2016 | 2016 | 2016 | 2017 | 2017 |
|------------------------------------|-------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| | | | ACTUAL | ORIG BUDGET | REV BUDGET | PROJECTION | BUDGET | % CHG 2016 ORG BUD |
| 5500 VILLAGE LINKS REVENUES | | | | | | | | |
| 5500 | 410400 | SALES TAX | \$ 188,771 | \$ 221,100 | \$ 221,100 | \$ - | \$ - | -100.0% |
| 5500 | 440550 | GREEN FEES | 1,815,689 | 1,800,000 | 1,800,000 | 1,825,000 | 1,850,000 | 2.8% |
| 5500 | 440554 | PRO SHOP - SALES | 192,850 | 190,000 | 190,000 | 198,000 | 205,000 | 7.9% |
| 5500 | 440555 | MOTOR CARTS | 476,768 | 465,000 | 465,000 | 485,000 | 545,000 | 17.2% |
| 5500 | 440556 | DRIVING RANGE | 261,761 | 275,000 | 275,000 | 260,000 | 265,000 | -3.6% |
| 5500 | 440557 | RESIDENT CARDS | 36,155 | 37,000 | 37,000 | 35,000 | 36,000 | -2.7% |
| 5500 | 460100 | INVESTMENT INCOME | 2,152 | 500 | 500 | 3,900 | 4,000 | 700.0% |
| 5500 | 489000 | MISCELLANEOUS REVENUE | 80,408 | 83,000 | 83,000 | 89,000 | 92,000 | 10.8% |
| 5500 | 489100 | MISCELLANEOUS - OVER/SHORT | (1,137) | - | - | - | - | 0.0% |
| 5500 | 491000 | CONTRIBUTION OF FIXED ASSET | 8,000 | - | - | - | - | 0.0% |
| TOTAL | VILLAGE LINKS REVENUES | | \$ 3,061,417 | \$ 3,071,600 | \$ 3,071,600 | \$ 2,895,900 | \$ 2,997,000 | -2.4% |
| 5520 RESERVE 22 REVENUES | | | | | | | | |
| 5520 | 441100 | FOOD | \$ 1,230,177 | \$ 1,425,000 | \$ 1,425,000 | \$ 1,350,000 | \$ 1,405,000 | -1.4% |
| 5520 | 441101 | LIQUOR | 206,669 | 230,000 | 230,000 | 235,000 | 250,000 | 8.7% |
| 5520 | 441102 | BEER | 469,097 | 510,000 | 510,000 | 475,000 | 490,000 | -3.9% |
| 5520 | 441103 | WINE | 182,824 | 200,000 | 200,000 | 190,000 | 195,000 | -2.5% |
| 5520 | 441104 | NA BEVERAGES | 106,146 | 125,000 | 125,000 | 105,000 | 110,000 | -12.0% |
| 5520 | 441105 | CAFE | 9,710 | - | - | - | - | 0.0% |
| 5520 | 441106 | ROOM CHARGES | 178 | - | - | 1,500 | 1,500 | 0.0% |
| 5520 | 441107 | SERVICE CHARGES | 14,202 | 25,000 | 25,000 | 19,000 | 24,000 | -4.0% |
| 5520 | 441108 | PAID TIPS | (26) | - | - | - | - | 0.0% |
| TOTAL | RESERVE 22 REVENUES | | 2,218,977 | 2,515,000 | 2,515,000 | 2,375,500 | 2,475,500 | -1 |

**FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: VILLAGE LINKS REVENUES**

**VILLAGE OF GLEN ELLYN
2017 BUDGET**

2017 BUDGET

| | |
|---|------------------|
| 5500 VILLAGE LINKS REVENUES | |
| 5500 440550 - GREEN FEES | 1,850,000 |
| INCLUDES OUTINGS, LEAGUES, FOOTGOLF AND OPEN PLAY. | (1,850,000) |
| 5500 440554 - PRO SHOP - SALES | 205,000 |
| GOLF SHOP MERCHANDISE SALES | (205,000) |
| 5500 440555 - MOTOR CARTS | 545,000 |
| INCREASE PLANNED FOR MOTOR CART RENTAL RATES. | (545,000) |
| 5500 440556 - DRIVING RANGE | 265,000 |
| 5500 440557 - RESIDENT CARDS | 36,000 |
| 5500 460100 - INVESTMENT INCOME | 4,000 |
| 5500 489000 - MISCELLANEOUS REVENUE | 92,000 |
| HANDICAPS | (25,000) |
| HAND CART RENTALS. INCREASE PLANNED FOR HAND CART RATES. | (20,000) |
| JUNIOR GOLF LESSONS | (10,000) |
| GOLF CLUB & FOOTGOLF SOCCER BALL RENTALS | (8,000) |
| PERMANENT TIME REGISTRATION | (7,000) |
| LOCKER RENTALS | (5,000) |
| ADULT GROUP GOLF LESSONS | (4,000) |
| CLUB REPAIRS | (4,000) |
| SALES TAX REVENUE (1.75% OF SALES TAX COLLECTED) | (4,000) |
| MISCELLANEOUS OUTING REVENUE | (3,000) |
| POND BALL RETRIEVAL | (2,000) |
| TOTAL VILLAGE LINKS REVENUES | 2,997,000 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: RESERVE 22 REVENUES

2017 BUDGET

| | |
|---|------------------|
| 5520 RECREATION - RESERVE 22 | |
| 5520 441100 - FOOD | 1,405,000 |
| INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, TAKE-OUT, HALFWAY HOUSE BEVERAGE AND CATERING | (1,405,000) |
| 5520 441101 - LIQUOR | 250,000 |
| INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, HALFWAY HOUSE AND BEVERAGE CART. | (250,000) |
| 5520 441102 - BEER | 490,000 |
| INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, HALFWAY HOUSE AND BEVERAGE CART. | (490,000) |
| 5520 441103 - WINE | 195,000 |
| INCLUDES SALES FROM RESTAURANT/BAR BANQUETS AND OUTINGS | (195,000) |
| 5520 441104 - NA BEVERAGES | 110,000 |
| INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, HALFWAY HOUSE AND BEVERAGE CART. | (110,000) |
| 5520 441106 - ROOM CHARGES | 1,500 |
| FEES CHARGED FOR UNMET FOOD AND BEVERAGE MINIMUMS. | (1,500) |
| 5520 441107 - SERVICE CHARGES | 24,000 |
| BANQUET FEES FOR BARTENDING AUDIO-VISUAL, DANCE FLOORS, TENT RENTALS, ETC. | (24,000) |
| TOTAL RESERVE 22 REVENUES | 2,475,500 |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2017 | | | | | | |
|-----------------------------|-----------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------|
| | | | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | % CHG 2016 ORG BUD | |
| 55700 ADMINISTRATION | | | | | | | | | |
| 55700 | 510100 | SALARIES - PENSIONABLE | \$ 100,564 | \$ 112,700 | \$ 112,700 | \$ 105,477 | \$ 113,268 | | 0.5% |
| 55700 | 510400 | FICA TAXES | 7,690 | 8,630 | 8,630 | 8,069 | 8,665 | | 0.4% |
| 55700 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 10,856 | 12,200 | 12,200 | 11,413 | 11,712 | | -4.0% |
| 55700 | 520600 | DUES-SUBSCRIPTIONS-REG FEES | 7,924 | 3,000 | 3,000 | 10,000 | 10,000 | | 233.3% |
| 55700 | 520615 | RECRUITING AND TESTING | 1,958 | - | - | - | - | | 0.0% |
| 55700 | 520620 | EMPLOYEE EDUCATION | 212 | 500 | 500 | 200 | 500 | | 0.0% |
| 55700 | 520855 | PAYING AGENT FEE | 1,253 | - | - | 1,253 | 1,253 | | 0.0% |
| 55700 | 520955 | SALES TAXES - LINKS | 186,136 | 217,250 | 217,250 | 7,686 | - | | -100.0% |
| 55700 | 521055 | PROFESSIONAL SERVICES - OTHER | 3,115 | - | - | 4,126 | 4,300 | | 0.0% |
| 55700 | 530100 | OFFICE SUPPLIES | 8,150 | 6,000 | 6,000 | 6,000 | 7,000 | | 16.7% |
| 55700 | 540000 | DEPRECIATION | 352,752 | - | - | - | - | | 0.0% |
| 55700 | 540100 | AMORTIZATION | (1,547) | - | - | - | - | | 0.0% |
| 55700 | 551000 | 2010 REFUNDING BONDS PRINCIPAL | - | 270,000 | 270,000 | 270,000 | 285,000 | | 5.6% |
| 55700 | 551005 | 2010 REFUNDING BONDS INTEREST | 71,568 | 64,942 | 64,942 | 64,942 | 57,518 | | -11.4% |
| 55700 | 551130 | 2012 GO BONDS PRINCIPAL | - | 220,000 | 220,000 | 220,000 | 225,000 | | 2.3% |
| 55700 | 551135 | 2012 GO BONDS INTEREST | 96,328 | 92,028 | 92,028 | 92,028 | 87,628 | | -4.8% |
| 55700 | 560200 | PENSION EXPENSE | 18,834 | - | - | - | - | | 0.0% |
| 55700 | 570100 | BUILDINGS | - | 50,000 | 50,000 | - | - | | -100.0% |
| 55700 | 580100 | CAPITAL IMPROVEMENTS | 550 | - | - | 4,700 | - | | 0.0% |
| 55700 | 580110 | EQUIPMENT/CAPITAL OUTLAY | 13,757 | 126,000 | 126,000 | 205,967 | 278,000 | | 120.6% |
| 55700 | 590120 | ACCOUNTING SERVICE CHARGE | 80,000 | 89,000 | 89,000 | 89,000 | 91,000 | | 2.2% |
| 55700 | 590600 | TFR TO INSUR- HEALTH | 99,080 | 106,000 | 16,950 | 15,900 | 17,300 | | -83.7% |
| 55700 | 590610 | TRF TO INSUR-GEN | 56,300 | 75,200 | 75,200 | 75,200 | 76,600 | | 1.9% |
| TOTAL | ADMINISTRATION | | \$ 1,115,477 | \$ 1,453,450 | \$ 1,364,400 | \$ 1,191,961 | \$ 1,274,744 | | -12.3% |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: ADMINISTRATION

| | 2017 BUDGET |
|--|--------------------|
| 55700 ADMINISTRATION | |
| 55700 510100 - SALARIES - PENSIONABLE | 113,268 |
| GENERAL MANAGER | 113,268 |
| 55700 510400 - FICA TAXES | 8,665 |
| FICA (7.65%) | 8,665 |
| 55700 510500 - IMRF EMPLOYER CONTRIBUTIONS | 11,712 |
| IMRF (10.34%) | 11,712 |
| 55700 520600 - DUES-SUBSCRIPTIONS-REG FEES | 10,000 |
| PRO-SHOPKEEPER COMPUTER SOFTWARE - POS | 5,000 |
| & WEBSTORE ANNUAL SUPPORT | |
| MAIL CHIMP - E-MAIL PROCESSING | 900 |
| PGA ANNUAL MEMBERSHIP | 750 |
| ADOBE SUBSCRIPTION | 540 |
| NATIONAL GOLF FOUNDATION ANNUAL | 225 |
| MEMBERSHIP | |
| RESTAURANTOWNER.COM SUBSCRIPTION | 180 |
| USGA ANNUAL MEMBERSHIP | 125 |
| CRAIN'S CHICAGO BUSINESS SUBSCRIPTION | 75 |
| WGA ANNUAL MEMBERSHIP | 50 |
| IWGA ANNUAL MEMBERSHIP | 40 |
| OTHER | 2,115 |
| 55700 520620 - EMPLOYEE EDUCATION | 500 |
| 55700 520855 - PAYING AGENT FEE | 1,253 |
| BOND PAYING AGENT FEES | 1,253 |
| 55700 521055 - PROFESSIONAL SERVICES - OTHER | 4,300 |
| MISCELLANEOUS, INCLUDE BUILDING DESIGN | 4,300 |
| AND VALET SERVICES. | |
| 55700 530100 - OFFICE SUPPLIES | 7,000 |
| XEROX COPIER MACHINE | 5,400 |
| OFFICE SUPPLIES AND OTHER | 1,600 |
| 55700 551000 - 2010 REFUNDING BONDS PRINCIPAL | 285,000 |
| 2010 BONDS PRINCIPAL DUE 1/1/2018 | 285,000 |
| GOLF COURSE RENOVATION | |
| 55700 551005 - 2010 REFUNDING BONDS INTEREST | 57,518 |
| 2010 BONDS INTEREST DUE 7/1/17 & 1/1/18 | 57,518 |
| GOLF COURSE RENOVATION | |
| 55700 551130 - 2012 GO BONDS PRINCIPAL | 225,000 |
| 2012 BONDS PRINCIPAL, DUE 1/1/18 | 225,000 |
| CLUBHOUSE RENOVATION | |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: ADMINISTRATION

VILLAGE OF GLEN ELLYN
2017 BUDGET

2017 BUDGET

| | |
|---|------------------|
| 55700 551135 - 2012 GO BONDS INTEREST | 87,628 |
| 2012 BONDS INTEREST DUE 7/1/17 & 1/1/18 | 87,628 |
| CLUBHOUSE RENOVATION | |
| 55700 580110 - EQUIPMENT/CAPITAL OUTLAY | 278,000 |
| 95 MOTOR CARTS AND ONE BEVERAGE CART | 245,000 |
| NET OF SALVAGE FOR 87 MOTOR CARTS | |
| ONE GREENS ROLLER | 15,000 |
| 100 HAND CARTS | 13,000 |
| ONE PLOTTER PRINTER (FOR GOLF OUTINGS) | 5,000 |
| 55700 590120 - ACCOUNTING SERVICE CHARGE | 91,000 |
| ACCOUNTING SERVICES INCLUDING ACCOUNTS PAYABLE | 91,000 |
| PAYROLL AND BUSINESS OFFICE | |
| COORDINATOR SALARY. | |
| 55700 590600 - TFR TO INSUR- HEALTH | 17,300 |
| HEALTH INSURANCE CONTRIBUTIONS | 17,300 |
| 55700 590610 - TRF TO INSUR-GEN | 76,600 |
| GENERAL INSURANCE TRANSFERS | 76,600 |
| TOTAL ADMINISTRATION | 1,274,744 |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | 2017 |
|--------------------------------------|-------------------------------|--------------------------------|-------------------|---------------------|--------------------|--------------------|-------------------|-----------------------|
| | | | | | | | | % CHG 2016 ORG BUD |
| 55710 GOLF COURSE MAINTENANCE | | | | | | | | |
| 55710 | 510100 | SALARIES - PENSIONABLE | \$ 318,099 | \$ 282,500 | \$ 282,500 | \$ 348,311 | \$ 351,000 | 24.2% |
| 55710 | 510120 | SALARIES - NON PENSIONABLE | - | - | - | 49,262 | 51,000 | 0.0% |
| 55710 | 510200 | OVERTIME | - | - | - | 130 | - | 0.0% |
| 55710 | 510300 | TEMPORARY HELP | 71,302 | 137,000 | 137,000 | - | - | -100.0% |
| 55710 | 510400 | FICA TAXES | 27,991 | 32,100 | 32,100 | 30,414 | 30,753 | -4.2% |
| 55710 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 31,847 | 30,600 | 30,600 | 37,687 | 36,293 | 18.6% |
| 55710 | 520600 | DUES-SUBSCRIPTIONS-REG FEES | 1,134 | 1,000 | 1,000 | 1,100 | 1,100 | 10.0% |
| 55710 | 520615 | RECRUITING AND TESTING | 303 | - | - | 495 | 500 | 0.0% |
| 55710 | 520620 | EMPLOYEE EDUCATION | 840 | 6,000 | 6,000 | 6,192 | 6,000 | 0.0% |
| 55710 | 520630 | STATE UNEMPLOYMENT CLAIMS | 36,920 | 36,000 | 36,000 | 25,000 | 25,000 | -30.6% |
| 55710 | 520970 | MAINTENANCE-BUILDING & GROUND | 17,298 | 10,000 | 10,000 | 12,269 | 10,000 | 0.0% |
| 55710 | 520980 | MAINTENANCE-DRAIN & IRRIG | 9,707 | 7,000 | 7,000 | 7,087 | 9,000 | 28.6% |
| 55710 | 521195 | TELECOMMUNICATIONS | 4,377 | 4,000 | 4,000 | 3,677 | 4,000 | 0.0% |
| 55710 | 521200 | UTILITIES | 32,554 | 38,000 | 38,000 | 28,782 | 33,000 | -13.2% |
| 55710 | 530105 | OPERATING SUPPLIES | 27,094 | 40,000 | 40,000 | 38,053 | 40,000 | 0.0% |
| 55710 | 530300 | GAS AND OIL | 19,821 | 30,000 | 30,000 | 25,824 | 30,000 | 0.0% |
| 55710 | 530415 | FERTILIZER | 16,725 | 45,000 | 45,000 | 34,388 | 45,000 | 0.0% |
| 55710 | 530425 | LANDSCAPE SUPPLIES | 18,998 | 25,000 | 25,000 | 22,029 | 25,000 | 0.0% |
| 55710 | 530435 | SOD, SEED, SAND & GRAVEL | 29,763 | 27,000 | 27,000 | 29,533 | 27,000 | 0.0% |
| 55710 | 530440 | TREATMENT COSTS & PESTICIDES | 86,721 | 70,000 | 70,000 | 72,968 | 70,000 | 0.0% |
| 55710 | 530445 | UNIFORMS | 555 | 1,500 | 1,500 | 1,462 | 1,500 | 0.0% |
| 55710 | 560200 | PENSION EXPENSE | 24,355 | - | - | - | - | 0.0% |
| 55710 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 22,400 | 20,800 | 36,300 | 0.0% |
| TOTAL | GOLF COURSE MAINTENANC | | \$ 776,404 | \$ 822,700 | \$ 845,100 | \$ 795,463 | \$ 832,446 | 1.2% |

**FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: GOLF COURSE MAINTENANCE**

VILLAGE OF GLEN ELLYN
2017 BUDGET

| | 2017 BUDGET |
|--|--------------------|
| 55710 GOLF COURSE MAINTENANCE | |
| 55710 510100 - SALARIES - PENSIONABLE | 351,000 |
| GOLF COURSE SUPERINTENDENT (88%) ASST | 351,000 |
| GOLF COURSE SUPERINTENDENT (60%) AND GROUNDS WORKERS | |
| | |
| 55710 510120 - SALARIES - NON PENSIONABLE | 51,000 |
| PART-TIME GROUNDS WORKERS | 51,000 |
| | |
| 55710 510400 - FICA TAXES | 30,753 |
| FICA (7.65%) | 30,753 |
| | |
| 55710 510500 - IMRF EMPLOYER CONTRIBUTIONS | 36,293 |
| IMRF (10.34%) | 36,293 |
| | |
| 55710 520600 - DUES-SUBSCRIPTIONS-REG FEES | 1,100 |
| GCSAA ANNUAL MEMBERSHIPS (2) | 375 |
| MAGCS ANNUAL MEMBERSHIPS (2) | 300 |
| AUDUBON ANNUAL MEMBERSHIP (AUDUBON COOPERATIVE SANCTUARY PROGRAM) | 300 |
| OTHER | 125 |
| | |
| 55710 520615 - RECRUITING AND TESTING | 500 |
| INCLUDES JOB ADS, BACKGROUND CHECKS AND DRUG SCREENS. | 500 |
| | |
| 55710 520620 - EMPLOYEE EDUCATION | 6,000 |
| VARIOUS TRAINING CONFERENCES AND TRADE SHOWS. | 6,000 |
| | |
| 55710 520630 - STATE UNEMPLOYMENT CLAIMS | 25,000 |
| | |
| 55710 520970 - MAINTENANCE-BUILDING & GROUNDS | 10,000 |
| | |
| 55710 520980 - MAINTENANCE-DRAIN & IRRIG | 9,000 |
| INCLUDES NEW IRRIGATION AT TAFT/LAMBERT SIGN AND NORTH PARKING LOT TURF. | 9,000 |
| | |
| 55710 521195 - TELECOMMUNICATIONS | 4,000 |
| INCLUDES TELEPHONE, INTERNET AND WI-FI SERVICES. | 4,000 |
| | |
| 55710 521200 - UTILITIES | 33,000 |
| ELECTRICITY, GAS AND WATER FOR MAINTENANCE BUILDING. ELECTRICITY TO OPERATE IRRIGATION SYSTEM. | 33,000 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: GOLF COURSE MAINTENANCE

| | 2017 BUDGET |
|--|--------------------|
| 55710 530105 - OPERATING SUPPLIES | 40,000 |
| INCLUDES OFFICE AND CLEANING SUPPLIES; GREEN AND TEE EQUIPMENT; WASTE CAN BAGS; ETC. | 40,000 |
| 55710 530300 - GAS AND OIL | 30,000 |
| 55710 530415 - FERTILIZER | 45,000 |
| INCLUDES FERTILIZER FOR GREENS, TEES DRIVING RANGE TEES, FAIRWAYS AND ROUGHES. TIED TO PETROLEUM COSTS AND CAN BE VOLATILE. | 45,000 |
| 55710 530425 - LANDSCAPE SUPPLIES | 25,000 |
| INCLUDES ANNUAL FLOWERS MULCH, TREES, AND SHRUBS. | 25,000 |
| 55710 530435 - SOD, SEED, SAND & GRAVEL | 27,000 |
| INCLUDES SEED AND MIX TO REPAIR DIVOTS (DRIVING RANGE, FAIRWAYS & TEES) AND BUNKER SAND. | 27,000 |
| 55710 530440 - TREATMENT COSTS & PESTICIDES | 70,000 |
| INCLUDES TURF GROWTH REGULATORS FUNGICIDES, HERBICIDES, INSECTICIDES AND WETTING AGENTS. | 70,000 |
| 55710 530445 - UNIFORMS | 1,500 |
| INCLUDES WORK BOOTS, PANTS, JACKETS COVERALLS, GLOVES, AND RAINSUITS | 1,500 |
| 55710 590600 - TRANSFER TO INSURANCE - HEALTH | 36,300 |
| HEALTH INSURANCE CONTRIBUTIONS | 36,300 |
| TOTAL GOLF COURSE MAINTENANCE | 832,446 |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | 2017 % CHG 2016 ORG BUD |
|----------------------------|----------------------|--------------------------------|-------------------|---------------------|--------------------|--------------------|-------------------|-------------------------------|
| 55720 GOLF SERVICES | | | | | | | | |
| 55720 | 510100 | SALARIES - PENSIONABLE | \$ 216,390 | \$ 245,900 | \$ 245,900 | \$ 248,573 | \$ 265,000 | 7.8% |
| 55720 | 510120 | SALARIES - NON PENSIONABLE | - | - | - | 89,327 | 94,000 | 0.0% |
| 55720 | 510200 | OVERTIME | 1,065 | 2,500 | 2,500 | 2,500 | 1,000 | -60.0% |
| 55720 | 510300 | TEMPORARY HELP | 92,297 | 99,000 | 99,000 | - | - | -100.0% |
| 55720 | 510400 | FICA TAXES | 24,413 | 26,600 | 26,600 | 26,041 | 27,540 | 3.5% |
| 55720 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 24,431 | 26,600 | 26,600 | 26,896 | 27,401 | 3.0% |
| 55720 | 520600 | DUES-SUBSCRIPTIONS-REG FEES | 9,042 | 4,500 | 4,500 | 4,000 | 4,000 | -11.1% |
| 55720 | 520615 | RECRUITING AND TESTING | 1,653 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| 55720 | 520620 | EMPLOYEE EDUCATION | 2,524 | 2,000 | 2,000 | - | 6,600 | 230.0% |
| 55720 | 520630 | STATE UNEMPLOYMENT CLAIMS | 7,032 | 9,000 | 9,000 | 9,000 | 9,000 | 0.0% |
| 55720 | 520810 | CREDIT CARD FEES | 56,393 | 62,000 | 62,000 | 51,130 | 52,915 | -14.7% |
| 55720 | 520900 | POSTAGE & SHIPPING | 11,213 | 4,000 | 4,000 | 4,000 | 5,000 | 25.0% |
| 55720 | 520903 | MARKETING | 41,563 | 45,000 | 45,000 | 45,000 | 42,750 | -5.0% |
| 55720 | 520905 | PRINTING | 10,334 | 10,000 | 10,000 | 10,000 | 10,300 | 3.0% |
| 55720 | 520940 | REPAIRS CLUBS | 1,457 | 2,000 | 2,000 | 5,500 | 2,000 | 0.0% |
| 55720 | 520950 | HANDICAPS FEES | 21,160 | 20,000 | 20,000 | 20,000 | 20,000 | 0.0% |
| 55720 | 521195 | TELECOMMUNICATIONS | 11,734 | 15,000 | 15,000 | 15,000 | 10,000 | -33.3% |
| 55720 | 521200 | UTILITIES | 31,698 | 30,000 | 30,000 | 30,000 | 30,900 | 3.0% |
| 55720 | 530105 | OPERATING SUPPLIES | 52,896 | 55,000 | 55,000 | 65,000 | 65,000 | 18.2% |
| 55720 | 530445 | UNIFORMS | 3,121 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| 55720 | 560200 | PENSION EXPENSE | 20,092 | - | - | - | - | 0.0% |
| 55720 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 27,900 | 32,800 | 35,300 | 0.0% |
| TOTAL | GOLF SERVICES | | \$ 640,507 | \$ 663,600 | \$ 691,500 | \$ 689,267 | \$ 713,206 | 7.5% |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: GOLF SERVICES

2017 BUDGET

| | |
|---|----------------|
| 55720 GOLF SERVICES | |
| 55720 510100 - SALARIES - PENSIONABLE | 265,000 |
| DIRECTOR OF GOLF (90%), HEAD GOLF PROFESSIONAL (90%), SIX ASST GOLF PROFESSIONALS & ONE SUPERVISOR | 265,000 |
| 55720 510120 - SALARIES - NON PENSIONABLE | 94,000 |
| PART-TIME, INCLUDING RANGERS, HELPERS CASHIERS, AND HOUSEKEEPING | 94,000 |
| 55720 510200 - OVERTIME | 1,000 |
| | 1,000 |
| 55720 510400 - FICA TAXES | 27,540 |
| FICA (7.65%) | 27,540 |
| 55720 510500 - IMRF EMPLOYER CONTRIBUTIONS | 27,401 |
| IMRF (10.34%) | 27,401 |
| 55720 520600 - DUES-SUBSCRIPTIONS-REG FEES | 4,000 |
| PGA ANNUAL MEMBERSHIPS (8) | 4,000 |
| 55720 520615 - RECRUITING AND TESTING | 1,500 |
| INCLUDES JOB ADS, BACKGROUND CHECKS AND DRUG SCREENS. | 1,500 |
| 55720 520620 - EMPLOYEE EDUCATION | 6,600 |
| PGA OF AMERICA GOLF PROFESSIONAL TRAINING PROGRAM (3) | 6,600 |
| 55720 520630 - STATE UNEMPLOYMENT CLAIMS | 9,000 |
| 55720 520810 - CREDIT CARD FEES | 52,915 |
| 55720 520900 - POSTAGE & SHIPPING | 5,000 |
| US POST OFFICE - POSTAGE FOR THREE NEWSLETTERS | 3,600 |
| UPS AND FEDEX SHIPPING (I.E. CLUBS) | 1,400 |
| 55720 520903 - MARKETING | 42,750 |
| CONTINUE MARKETING EFFORTS WITH LEGENDARY MARKETING (I.E. WEBSITE SOCIAL MEDIA, EMAIL MARKETING) AND FACEBOOK | 42,750 |
| 55720 520905 - PRINTING | 10,300 |
| INCLUDES COST OF PRINTING THREE NEWSLETTERS, BROCHURES, AND SCORE CARDS | 10,300 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: GOLF SERVICES

VILLAGE OF GLEN ELLYN
 2017 BUDGET

| | 2017 BUDGET |
|---|--------------------|
| 55720 520940 - REPAIRS CLUBS | 2,000 |
| CLUB REPAIRS REVENUE IS REPORTED IN MISCELLANEOUS REVENUE (5500-489000). | 2,000 |
| 55720 520950 - HANDICAPS FEES | 20,000 |
| FEES CHARGED FOR HANDICAP CUSTOMERS BY CDGA. HANDICAPS REVENUE IS REPORTED IN MISCELLANEOUS REVENUE (5500-489000). | 20,000 |
| 55720 521195 - TELECOMMUNICATIONS | 10,000 |
| TELEPHONE, INTERNET, WIFI, CABLE, AND QUARTERLY ALARM SERVICES | 10,000 |
| 55720 521200 - UTILITIES | 30,900 |
| ELECTRICITY, GAS AND WATER | 30,900 |
| 55720 530105 - OPERATING SUPPLIES | 65,000 |
| INCLUDES DRIVING RANGE BALLS AND BASKETS, SCORE CARDS, OFFICE SUPPLIES, JANITORIAL SUPPLES & EQUIPMENT RENTALS FOR SPECIAL EVENTS. | 65,000 |
| 55720 530445 - UNIFORMS | 3,000 |
| INCLUDES STAFF SHIRTS, HATS, AND NAME TAGS. | 3,000 |
| 55720 590600 - TRANSFER TO INSURANCE - HEALTH | 35,300 |
| HEALTH INSURANCE CONTRIBUTIONS | 35,300 |
| TOTAL GOLF SERVICES | 713,206 |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | 2017 |
|-------------------------|--------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| | | | | | | | | % CHG 2016 ORG BUD |
| 55730 RESERVE 22 | | | | | | | | |
| 55730 | 510100 | SALARIES - PENSIONABLE | \$ 209,305 | \$ 653,200 | \$ 653,200 | \$ 451,540 | \$ 565,000 | -13.5% |
| 55730 | 510120 | SALARIES - NON PENSIONABLE | - | - | - | 431,040 | 340,000 | 0.0% |
| 55730 | 510200 | OVERTIME | 24,916 | 15,000 | 15,000 | 40,000 | 25,000 | 66.7% |
| 55730 | 510300 | TEMPORARY HELP | 605,512 | 195,000 | 195,000 | - | - | -100.0% |
| 55730 | 510399 | TIPS PAID THROUGH PAYROLL | (2,307) | - | - | - | - | 0.0% |
| 55730 | 510400 | FICA TAXES | 85,639 | 86,550 | 86,550 | 95,950 | 96,720 | 11.8% |
| 55730 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 23,299 | 67,200 | 67,200 | 50,000 | 58,421 | -13.1% |
| 55730 | 520600 | DUES-SUBSCRIPTIONS-REG FEES | 7,926 | 6,000 | 6,000 | 12,000 | 12,000 | 100.0% |
| 55730 | 520615 | RECRUITING AND TESTING | 8,878 | 5,500 | 5,500 | 7,000 | 5,000 | -9.1% |
| 55730 | 520620 | EMPLOYEE EDUCATION | 1,161 | 2,000 | 2,000 | 2,000 | 3,000 | 50.0% |
| 55730 | 520630 | STATE UNEMPLOYMENT CLAIMS | 17,414 | 4,000 | 4,000 | 2,700 | 2,700 | -32.5% |
| 55730 | 520701 | LEGAL - HUMAN RESOURCES | 79 | - | - | - | - | 0.0% |
| 55730 | 520810 | CREDIT CARD FEES | 47,775 | 41,539 | 41,539 | 45,135 | 47,035 | 13.2% |
| 55730 | 520875 | LIABILITY INS DEDUCTABLE | 1,206 | 1,500 | 1,500 | 1,909 | 2,000 | 33.3% |
| 55730 | 520903 | MARKETING | 57,010 | 45,000 | 45,000 | 38,000 | 40,000 | -11.1% |
| 55730 | 520904 | ENTERTAINMENT | 40,900 | 30,000 | 30,000 | 30,000 | 25,000 | -16.7% |
| 55730 | 520905 | PRINTING | 123 | 150 | 150 | 1,000 | 1,000 | 566.7% |
| 55730 | 521055 | PROFESSIONAL SERVICES - OTHER | - | - | - | 1,500 | 1,515 | 0.0% |
| 55730 | 521195 | TELECOMMUNICATIONS | 4,360 | 4,400 | 4,400 | 4,700 | 4,794 | 9.0% |
| 55730 | 521200 | UTILITIES | 35,644 | 30,000 | 30,000 | 34,000 | 34,680 | 15.6% |
| 55730 | 530105 | OPERATING SUPPLIES | 101,786 | 80,000 | 80,000 | 78,000 | 79,560 | -0.6% |
| 55730 | 530400 | COGS - BEER | 115,370 | 127,800 | 127,800 | 130,000 | 132,600 | 3.9% |
| 55730 | 530401 | COGS - WINE | 40,386 | 58,409 | 58,409 | 63,000 | 64,260 | 1% |
| 55730 | 530402 | COGS - LIQUOR | 38,980 | 45,220 | 45,220 | 40,000 | 40,800 | -9.0% |
| 55730 | 530405 | COGS - NA BEVERAGES | 46,312 | 41,500 | 41,500 | 40,000 | 40,800 | -1.7% |
| 55730 | 530410 | DRY GOODS | 14,717 | 17,500 | 17,500 | 12,000 | 14,280 | -18.4% |
| 55730 | 530420 | COGS - FOOD | 464,072 | 488,000 | 488,000 | 460,000 | 469,200 | -3.9% |
| 55730 | 530445 | UNIFORMS | 6,850 | 5,000 | 5,000 | 5,900 | 5,610 | 12.2% |
| 55730 | 530446 | LINENS AND RENTALS | 31,630 | 20,000 | 20,000 | 30,000 | 20,400 | 2.0% |
| 55730 | 560200 | PENSION EXPENSE | 65,708 | - | - | - | - | 0.0% |
| 55730 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 27,500 | 28,600 | 45,600 | 0.0% |
| TOTAL RESERVE 22 | | | \$ 2,094,650 | \$ 2,070,468 | \$ 2,097,968 | \$ 2,135,974 | \$ 2,176,975 | 5.1% |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: RESERVE 22

VILLAGE OF GLEN ELLYN
 2017 BUDGET

2017 BUDGET

| | |
|---|----------------|
| 55730 RESERVE 22 | |
| 55730 510100 - SALARIES - PENSIONABLE | 565,000 |
| FOOD & BEV DIRECTOR, SOUS CHEF | 565,000 |
| ASST. REST. MANAGER, BANQUET SALES | |
| COORDINATOR, SERVERS, BARTENDERS | |
| BUSSERS, COOKS & DISWASHERS | |
| | |
| 55730 510120 - SALARIES - NON PENSIONABLE | 340,000 |
| PART-TIME INCLUDING SERVERS | 340,000 |
| BARTENDERS, BUSSERS, COOKS, DISHWASHERS | |
| AND CONCESSIONS. | |
| | |
| 55730 510200 - OVERTIME | 25,000 |
| | |
| 55730 510400 - FICA TAXES | 96,720 |
| FICA (7.65%). TIPS ARE ALSO TAXED. | 96,720 |
| | |
| 55730 510500 - IMRF EMPLOYER CONTRIBUTIONS | 58,421 |
| IMRF (10.34%) | 58,421 |
| | |
| 55730 520600 - DUES-SUBSCRIPTIONS-REG FEES | 12,000 |
| VILLAGE OF GLEN ELLYN - LIQUOR LICENSE | 2,500 |
| MUSIC LICENSES (3) | 3,500 |
| PARTENDER - BAR INVENTORY SUBSCRIPTION | 1,800 |
| DUPAGE COUNTY HEALTH DEPARTMENT - FOOD | 1,200 |
| PERMITS | |
| SEATME - ON-LINE RESERVATION | 900 |
| SUBSCRIPTION | |
| ILLINOIS LIQUOR CONTROL COMMISSION - | |
| LIQUOR LICENSE | 600 |
| OTHER | 1,500 |
| | |
| 55730 520615 - RECRUITING AND TESTING | 5,000 |
| INCLUDES JOB ADS, BACKGROUND CHECKS | 5,000 |
| AND DRUG SCREENS. | |
| | |
| 55730 520620 - EMPLOYEE EDUCATION | 3,000 |
| ACF CERTIFIED EXECUTIVE CHEF TRAINING | 600 |
| PROGRAM | |
| CERTIFIED BEER CICERONE TRAINING (2) | 600 |
| NATIONAL RESTAURANT ASSOCIATION TRADE | 500 |
| SHOW (7) | |
| OTHER | 1,300 |
| | |
| 55730 520630 - STATE UNEMPLOYMENT CLAIMS | 2,700 |
| | |
| 55730 520810 - CREDIT CARD FEES | 47,035 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: RESERVE 22

2017 BUDGET

| | |
|---|----------------|
| 55730 520875 - LIABILITY INS DEDUCTABLE | 2,000 |
| ANDERSON INSURANCE - LIQUOR LIABILITY | 2,000 |
| 55730 520903 - MARKETING | 40,000 |
| CONTINUE MARKETING EFFORTS WITH RULE 29 (I.E. SOCIAL MEDIA, E-MAIL, PRINT BROCHURES, ONSITE PROMOTIONS) FACEBOOK & INSTAGRAM | 40,000 |
| 55730 520904 - ENTERTAINMENT | 25,000 |
| LIVE INDOOR/OUTDOOR ENTERTAINMENT | 25,000 |
| 55730 520905 - PRINTING | 1,000 |
| PRINTING OF MENUS AND POSTERS | 1,000 |
| 55730 521055 - PROFESSIONAL SERVICES - OTHER | 1,515 |
| TEMPORARY LABOR SERVICES | 1,515 |
| 55730 521195 - TELECOMMUNICATIONS | 4,794 |
| TELEPHONE, INTERNET, WI-FI, AND CABLE SERVICES | 4,794 |
| 55730 521200 - UTILITIES | 34,680 |
| ELECTRIC, GAS AND WATER | 34,680 |
| 55730 530105 - OPERATING SUPPLIES | 79,560 |
| INCLUDES TABLEWARE, GLASSWARE KITCHENWARE, OFFICE SUPPLIES JANITORIAL AND SANITATION SUPPLIES. | 79,560 |
| 55730 530400 - COGS - BEER | 132,600 |
| BEER COSTS ARE EXPECTED TO BE 25 - 28% OF BEER REVENUES. | 132,600 |
| 55730 530401 - COGS - WINE | 64,260 |
| WINE COSTS ARE EXPECTED TO BE 29 - 34% OF WINE REVENUES. | 64,260 |
| 55730 530402 - COGS - LIQUOR | 40,800 |
| LIQUOR COSTS ARE EXPECTED TO BE 18 - 22% OF LIQUOR REVENUES. | 40,800 |
| 55730 530405 - COGS - NA BEVERAGES | 40,800 |
| NON-ALCOHOLIC BEVERAGE COSTS ARE EXPECTED TO BE 29 - 33% OF NA BEVERAGE REVENUES. | 40,800 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: RESERVE 22

VILLAGE OF GLEN ELLYN
2017 BUDGET

2017 BUDGET

| | |
|---|------------------|
| 55730 530410 - DRY GOODS | 14,280 |
| INCLUDES DISPOSABLES INCLUDING NAPKINS CUPS, STIRRERS AND TO-GO CONTAINERS | 14,280 |
| 55730 530420 - COGS - FOOD | 469,200 |
| FOOD COSTS ARE EXPECTED TO BE 32 - 35% OF FOOD REVENUES. | 469,200 |
| 55730 530445 - UNIFORMS | 5,610 |
| INCLUDES CHEF CLOTHES, STAFF SHIRTS APRONS AND NAME TAGS | 5,610 |
| 55730 530446 - LINENS AND RENTALS | 20,400 |
| INCLUDES RENTAL LINENS SUCH AS TABLECLOTHS, NAPKINS, RUNNERS AND SPANDEX. DECREASED COSTS AS WE HAVE PURCHASED MANY ITEMS. | 20,400 |
| 55730 590600 - TRANSFER TO INSURANCE - HEALTH | 45,600 |
| HEALTH INSURANCE CONTRIBUTIONS | 45,600 |
| TOTAL RESERVE 22 | 2,176,975 |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | 2017 % CHG 2016 ORG BUD |
|------------------------------------|------------------------------|--------------------------------|------------------|---------------------|--------------------|--------------------|------------------|-------------------------------|
| 55740 STORMWATER MANAGEMENT | | | | | | | | |
| 55740 | 510100 | SALARIES - PENSIONABLE | \$ 16,639 | \$ 15,100 | \$ 15,100 | \$ 20,808 | \$ 28,000 | 85.4% |
| 55740 | 510300 | TEMPORARY HELP | 589 | 16,000 | 16,000 | - | - | -100.0% |
| 55740 | 510400 | FICA TAXES | 1,316 | 2,380 | 2,380 | 1,592 | 2,142 | -10.0% |
| 55740 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 1,787 | 1,600 | 1,600 | 2,251 | 2,895 | 80.9% |
| 55740 | 530105 | OPERATING SUPPLIES | 4,363 | - | - | - | - | 0.0% |
| 55740 | 530435 | SOD, SEED, SAND & GRAVEL | - | 3,000 | 3,000 | 2,094 | 5,000 | 66.7% |
| 55740 | 560200 | PENSION EXPENSE | 800 | - | - | - | - | 0.0% |
| 55740 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 430 | 420 | 500 | 0.0% |
| TOTAL | STORMWATER MANAGEMENT | | \$ 25,494 | \$ 38,080 | \$ 38,510 | \$ 27,165 | \$ 38,537 | 1.2% |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: STORMWATER MANAGEMENT

VILLAGE OF GLEN ELLYN
 2017 BUDGET

| | | 2017 BUDGET |
|---------------------|--|--------------------|
| 55740 | STORMWATER MANAGEMENT | |
| 55740 510100 | - SALARIES - PENSIONABLE | 28,000 |
| | GOLF COURSE SUPERINTENDENT (2%) | 28,000 |
| | ASST GOLF COURSE SUPERINTENDENT (1%) AND GROUNDS EMPLOYEES. | |
| | INCREASE DUE TO NEW POLICE STATION | |
| 55740 510400 | - FICA TAXES | 2,142 |
| | FICA (7.65%) | 2,142 |
| 55740 510500 | - IMRF EMPLOYER CONTRIBUTIONS | 2,895 |
| | IMRF (10.34%) | 2,895 |
| 55740 530435 | - SOD, SEED, SAND & GRAVEL | 5,000 |
| 55740 590600 | - TRANSFER TO INSURANCE - HEALTH | 500 |
| | HEALTH INSURANCE CONTRIBUTIONS | 500 |
| TOTAL | STORMWATER MANAGEMENT | 38,537 |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | 2017 % CHG 2016 ORG BUD |
|-----------------------------------|-----------------------------|--------------------------------|-------------------|---------------------|--------------------|--------------------|-------------------|-------------------------------|
| 55750 PRO SHOP MERCHANDISE | | | | | | | | |
| 55750 | 510100 | SALARIES - PENSIONABLE | \$ 15,754 | \$ 16,400 | \$ 16,400 | \$ 16,776 | \$ 17,195 | 4.8% |
| 55750 | 510400 | FICA TAXES | 1,147 | 1,260 | 1,260 | 1,283 | 1,315 | 4.4% |
| 55750 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 1,621 | 1,780 | 1,780 | 1,815 | 1,778 | -0.1% |
| 55750 | 520810 | CREDIT CARD FEES | 3,428 | 4,750 | 4,750 | 3,762 | 3,895 | -18.0% |
| 55750 | 520900 | POSTAGE & SHIPPING | - | 50 | 50 | - | - | -100.0% |
| 55750 | 520945 | COST OF GOODS SOLD | 147,155 | 144,400 | 144,400 | 149,490 | 154,775 | 7.2% |
| 55750 | 521195 | TELECOMMUNICATIONS | 1,821 | 2,500 | 2,500 | 1,800 | 1,800 | -28.0% |
| 55750 | 530105 | OPERATING SUPPLIES | 1,593 | 3,000 | 3,000 | 1,500 | 1,500 | -50.0% |
| 55750 | 560200 | PENSION EXPENSE | 5,587 | - | - | - | - | 0.0% |
| 55750 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 3,060 | 3,650 | 3,900 | 0.0% |
| TOTAL | PRO SHOP MERCHANDISE | | \$ 178,105 | \$ 174,140 | \$ 177,200 | \$ 180,076 | \$ 186,158 | 6.9% |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: PROSHOP

VILLAGE OF GLEN ELLYN
 2017 BUDGET

| | 2017 BUDGET |
|---|--------------------|
| 55750 PRO SHOP MERCHANDISE | |
| 55750 510100 - SALARIES - PENSIONABLE | 17,195 |
| DIRECTOR OF GOLF (10%) AND HEAD GOLF PROFESSIONAL (10%) | 17,195 |
| | |
| 55750 510400 - FICA TAXES | 1,315 |
| FICA (7.65%) | 1,315 |
| | |
| 55750 510500 - IMRF EMPLOYER CONTRIBUTIONS | 1,778 |
| IMRF (10.34%) | 1,778 |
| | |
| 55750 520810 - CREDIT CARD FEES | 3,895 |
| | 3,895 |
| 55750 520945 - COST OF GOODS SOLD | 154,775 |
| PRO SHOP COST OF GOODS SOLD IS EXPECTED TO BE 75 - 80% OF PRO SHOP REVENUES. | 154,775 |
| | |
| 55750 521195 - TELECOMMUNICATIONS | 1,800 |
| | 1,800 |
| 55750 530105 - OPERATING SUPPLIES | 1,500 |
| INCLUDES MERCHANDISE BAGS, GOLF CLUB FITTING SYSTEMS, AND DISPLAY MATERIALS | 1,500 |
| | |
| 55750 590600 - TRANSFER TO INSURANCE - HEALTH | 3,900 |
| HEALTH INSURANCE CONTRIBUTIONS | 3,900 |
| | |
| TOTAL PRO SHOP MERCHANDISE | 186,158 |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | 2017 |
|------------------------------|------------------------|----------------------------|------------------|---------------------|--------------------|--------------------|------------------|-----------------------|
| | | | | | | | | % CHG 2016 ORG BUD |
| 55780 MOTORIZED CARTS | | | | | | | | |
| 55780 | 510120 | SALARIES - NON PENSIONABLE | \$ - | \$ - | \$ - | \$ 35,000 | \$ 35,875 | 0.0% |
| 55780 | 510300 | TEMPORARY HELP | 37,353 | 35,000 | 35,000 | - | - | -100.0% |
| 55780 | 510400 | FICA TAXES | 2,857 | 2,680 | 2,680 | 2,678 | 2,744 | 2.4% |
| 55780 | 530300 | GAS AND OIL | 10,581 | 13,000 | 13,000 | 10,325 | 13,000 | 0.0% |
| 55780 | 560200 | PENSION EXPENSE | 1,645 | - | - | - | - | 0.0% |
| TOTAL | MOTORIZED CARTS | | \$ 52,437 | \$ 50,680 | \$ 50,680 | \$ 48,003 | \$ 51,619 | 1.9% |

**FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: MOTORIZED CARTS**

**VILLAGE OF GLEN ELLYN
2017 BUDGET**

| | | 2017 BUDGET |
|---------------------|-------------------------------------|--------------------|
| 55780 | MOTORIZED CARTS | |
| 55780 510120 | - SALARIES - NON PENSIONABLE | 35,875 |
| | PART-TIME INCLUDING RANGERS | 35,875 |
| | CASHIERS, AND HELPERS | |
| 55780 510400 | - FICA TAXES | 2,744 |
| | FICA (7.65%) | 2,744 |
| 55780 530300 | - GAS AND OIL | 13,000 |
| TOTAL | MOTORIZED CARTS | 51,619 |

FUND: VILLAGE LINKS / RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS / RESERVE 22

| ORG | OBJECT | ACCOUNT DESCRIPTION | 2015 ACTUAL | 2016 ORIG BUDGET | 2016 REV BUDGET | 2016 PROJECTION | 2017 BUDGET | 2017 |
|---|--------------------------------|--------------------------------|------------------|---------------------|--------------------|--------------------|-------------------|-----------------------|
| | | | | | | | | % CHG 2016 ORG BUD |
| 55705 MECH MAINT - ADMIN | | | | | | | | |
| 55705 | 520975 | MAINTENANCE-EQUIPMENT | \$ 163 | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | 0.0% |
| 55705 | 560200 | PENSION EXPENSE | 3,877 | - | - | - | - | 0.0% |
| TOTAL | MECH MAINT - ADMIN | | \$ 4,040 | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | 0.0% |
| 55715 MECH MAINT - GROUNDS | | | | | | | | |
| 55715 | 510100 | SALARIES - PENSIONABLE | \$ 49,275 | \$ 53,300 | \$ 53,300 | \$ 53,144 | \$ 60,000 | 12.6% |
| 55715 | 510400 | FICA TAXES | 3,664 | 4,100 | 4,100 | 4,066 | 4,590 | 12.0% |
| 55715 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 5,178 | 5,800 | 5,800 | 5,750 | 6,204 | 7.0% |
| 55715 | 520970 | MAINTENANCE-BUILDING & GROUN | 292 | 2,000 | 2,000 | 1,792 | 2,000 | 0.0% |
| 55715 | 520975 | MAINTENANCE-EQUIPMENT | 18,232 | 20,000 | 20,000 | 29,986 | 28,000 | 40.0% |
| 55715 | 530105 | OPERATING SUPPLIES | 11,225 | 23,000 | 23,000 | 19,127 | 20,000 | -13.0% |
| 55715 | 530445 | UNIFORMS | - | 500 | 500 | - | - | -100.0% |
| 55715 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 5,600 | 5,400 | 5,700 | 0.0% |
| TOTAL | MECH MAINT - GROUNDS | | \$ 87,866 | \$ 108,700 | \$ 114,300 | \$ 119,265 | \$ 126,494 | 16.4% |
| 55725 MECH MAINT - CLUBHOUSE | | | | | | | | |
| 55725 | 510100 | SALARIES - PENSIONABLE | \$ 2,359 | \$ 3,000 | \$ 3,000 | \$ 2,705 | \$ 3,000 | 0.0% |
| 55725 | 510400 | FICA TAXES | 172 | 230 | 230 | 207 | 230 | 0.0% |
| 55725 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 244 | 300 | 300 | 293 | 310 | 3.3% |
| 55725 | 520970 | MAINTENANCE-BUILDING & GROUN | 3,052 | 1,500 | 1,500 | 1,542 | 1,500 | 0.0% |
| 55725 | 520975 | MAINTENANCE-EQUIPMENT | 1,719 | 2,000 | 2,000 | 600 | 2,000 | 0.0% |
| 55725 | 530105 | OPERATING SUPPLIES | 29 | - | - | 150 | - | 0 |
| 55725 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 430 | 420 | 500 | 0 |
| TOTAL | MECH MAINT - CLUBHOUSE | | \$ 7,574 | \$ 7,030 | \$ 7,460 | \$ 5,917 | \$ 7,540 | 7.3% |
| 55735 MECH MAINT - RESERVE 22 | | | | | | | | |
| 55735 | 510100 | SALARIES - PENSIONABLE | \$ 4,912 | \$ 15,100 | \$ 15,100 | \$ 10,000 | \$ 11,000 | -27.2% |
| 55735 | 510400 | FICA TAXES | 2,383 | 1,150 | 1,150 | 765 | 842 | -26.8% |
| 55735 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 506 | 1,600 | 1,600 | 1,082 | 1,137 | -28.9% |
| 55735 | 520970 | MAINTENANCE-BUILDING & GROUN | 3,379 | 2,000 | 2,000 | 6,900 | 3,000 | 50.0% |
| 55735 | 520975 | MAINTENANCE-EQUIPMENT | 3,261 | 2,500 | 2,500 | 8,900 | 4,000 | 60.0% |
| 55735 | 530105 | OPERATING SUPPLIES | 100 | - | - | 700 | 500 | 0.0% |
| 55735 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 930 | 900 | 1,000 | 0.0% |
| TOTAL | MECH MAINT - RESERVE 22 | | \$ 14,542 | \$ 22,350 | \$ 23,280 | \$ 29,247 | \$ 21,479 | -3.9% |
| 55755 MECH MAINT - PRO SHOP | | | | | | | | |
| 55755 | 520975 | MAINTENANCE-EQUIPMENT | \$ - | \$ 300 | \$ 300 | \$ 160 | \$ 300 | 0.0% |
| TOTAL | MECH MAINT - PRO SHOP | | \$ - | \$ 300 | \$ 300 | \$ 160 | \$ 300 | 0.0% |
| 55785 MECH MAINT - MOTORIZED CARTS | | | | | | | | |
| 55785 | 510100 | SALARIES - PENSIONABLE | \$ 5,250 | \$ 9,000 | \$ 9,000 | \$ 7,717 | \$ 6,000 | -33.3% |
| 55785 | 510400 | FICA TAXES | 387 | 690 | 690 | 590 | 459 | -33.5% |
| 55785 | 510500 | IMRF EMPLOYER CONTRIBUTIONS | 546 | 1,000 | 1,000 | 835 | 620 | -38.0% |
| 55785 | 520975 | MAINTENANCE-EQUIPMENT | 3,383 | 2,000 | 2,000 | 2,073 | 1,000 | -50.0% |
| 55785 | 530105 | OPERATING SUPPLIES | - | - | - | 320 | - | 0.0% |
| 55785 | 590600 | TRANSFER TO INSURANCE - HEALTH | - | - | 800 | 750 | 800 | 0.0% |
| TOTAL | MECH MAINT - MOTORIZED | | 9,567 | 12,690 | 13,490 | 12,285 | 8,879 | -30.0% |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: MECHANICAL MAINTENCANCE - ADMIN

VILLAGE OF GLEN ELLYN
2017 BUDGET

| | 2017 BUDGET |
|--------------------------------------|--------------------|
| 55705 MECH MAINT - ADMIN | |
| 55705 520975 - MAINTENANCE-EQUIPMENT | 1,000 |
| TOTAL MECH MAINT - ADMIN | 1,000 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: MECHANICAL MAINTENANCE - GROUNDS

2017 BUDGET

| | |
|--|----------------|
| 55715 MECH MAINT - GROUNDS | |
| 55715 510100 - SALARIES - PENSIONABLE | 60,000 |
| GOLF COURSE SUPERINTENDENT (5%), ASST. GOLF COURSE SUPERINTENDENT (30%) AND GROUNDS EMPLOYEES. | 60,000 |
| 55715 510400 - FICA TAXES | 4,590 |
| FICA (7.65%) | 4,590 |
| 55715 510500 - IMRF EMPLOYER CONTRIBUTIONS | 6,204 |
| IMRF (10.34%) | 6,204 |
| 55715 520970 - MAINTENANCE-BUILDING & GROUNDS | 2,000 |
| 55715 520975 - MAINTENANCE-EQUIPMENT | 28,000 |
| GROUNDS EQUIPMENT REPAIR AND PARTS | 28,000 |
| 55715 530105 - OPERATING SUPPLIES | 20,000 |
| INCLUDES BATTERIES, FASTENERS, CLEANING SOLVENTS, CUTTING TORCH, WELDING, SHOP SUPPLIES. | 20,000 |
| 55715 590600 - TRANSFER TO INSURANCE - HEALTH | 5,700 |
| HEALTH INSURANCE CONTRIBUTIONS | 5,700 |
| TOTAL MECH MAINT - GROUNDS | 126,494 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: MECHANICAL MAINTENANCE - CLUBHOUSE

VILLAGE OF GLEN ELLYN
 2017 BUDGET

| | | 2017 BUDGET |
|--------------|---|--------------------|
| 55725 | MECH MAINT - CLUBHOUSE | |
| 55725 | 510100 - SALARIES - PENSIONABLE | 3,000 |
| | GOLF COURSE SUPERINTENDENT (2%) | 3,000 |
| | ASST GOLF COURSE SUPERINTENDENT (1%) AND GROUNDS EMPLOYEES. | |
| 55725 | 510400 - FICA TAXES | 230 |
| | FICA (7.65%) | 230 |
| 55725 | 510500 - IMRF EMPLOYER CONTRIBUTIONS | 310 |
| | IMRF (10.34%) | 310 |
| 55725 | 520970 - MAINTENANCE-BUILDING & GROUNDS | 1,500 |
| | HVAC AND BUILDING COMPONENT REPAIRS | 1,500 |
| 55725 | 520975 - MAINTENANCE-EQUIPMENT | 2,000 |
| | REPAIRS TO BALL PICKER, RANGE BALL WASHER, AND RANGE TRACTOR | 2,000 |
| 55725 | 590600 - TRANSFER TO INSURANCE - HEALTH | 500 |
| | HEALTH INSURANCE CONTRIBUTIONS | 500 |
| TOTAL | MECH MAINT - CLUBHOUSE | 7,540 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: MECHANICAL MAINTENANCE - RESERVE 22

2017 BUDGET

| | |
|--|---------------|
| 55735 MECH MAINT - RESERVE 22 | |
| 55735 510100 - SALARIES - PENSIONABLE | 11,000 |
| GOLF COURSE SUPERINTENDENT (2%) | 11,000 |
| ASST GOLF COURSE SUPERINTENDENT (4%) AND GROUNDS EMPLOYEES. | |
| | |
| 55735 510400 - FICA TAXES | 842 |
| FICA (7.65%) | 842 |
| | |
| 55735 510500 - IMRF EMPLOYER CONTRIBUTIONS | 1,137 |
| IMRF (10.34%) | 1,137 |
| | |
| 55735 520970 - MAINTENANCE-BUILDING & GROUNDS | 3,000 |
| HVAC AND BUILDING COMPONENT REPAIRS | 3,000 |
| RESTAURANT SYSTEM REPAIRS | |
| | |
| 55735 520975 - MAINTENANCE-EQUIPMENT | 4,000 |
| RESTAURANT EQUIPMENT REPAIR AND PARTS | 4,000 |
| | |
| 55735 530105 - OPERATING SUPPLIES | 500 |
| | |
| 55735 590600 - TRANSFER TO INSURANCE - HEALTH | 1,000 |
| HEALTH INSURANCE CONTRIBUTIONS | 1,000 |
| | |
| TOTAL | 21,479 |
| MECH MAINT - RESERVE 22 | |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: MECHANICAL MAINTENANCE - PROSHOP

VILLAGE OF GLEN ELLYN
2017 BUDGET

| | | 2017 BUDGET |
|--------------|--------------------------------------|--------------------|
| | 55755 MECH MAINT - PRO SHOP | |
| | 55755 520975 - MAINTENANCE-EQUIPMENT | 300 |
| TOTAL | MECH MAINT - PRO SHOP | 300 |

FUND: VILLAGE LINKS/RESERVE 22 FUND
DEPARTMENT: VILLAGE LINKS/RESERVE 22
ORGANIZATION: MECHANICAL MAINTENANCE - MOTORIZED CARTS

2017 BUDGET

| | |
|--|--------------|
| 55785 MECH MAINT - MOTORIZED CARTS | |
| 55785 510100 - SALARIES - PENSIONABLE | 6,000 |
| GOLF COURSE SUPERINTENDENT (1%) | 6,000 |
| ASST GOLF COURSE SUPERINTENDENT (4%) AND GROUNDS EMPLOYEES. | |
| | |
| 55785 510400 - FICA TAXES | 459 |
| FICA (7.65%) | 459 |
| | |
| 55785 510500 - IMRF EMPLOYER CONTRIBUTIONS | 620 |
| IMRF (10.34%) | 620 |
| | |
| 55785 520975 - MAINTENANCE-EQUIPMENT | 1,000 |
| GOLF CART REPAIRS, DECREASED FROM 2016 DUE TO NEW FLEET ACQUIRED. | 1,000 |
| | |
| 55785 590600 - TRANSFER TO INSURANCE - HEALTH | 800 |
| HEALTH INSURANCE CONTRIBUTIONS | 800 |
| | |
| TOTAL | 8,879 |
| MECH MAINT - MOTORIZED CARTS | |

VILLAGE OF GLEN ELLYN
 FISCAL YEAR 2017 ANNUAL BUDGET
 PERSONNEL SCHEDULE

VILLAGE LINKS/RESERVE 22

| <u>Classification</u> | <u>Status</u> | <u>Salary Range*</u> | <u>FY13/14 Budgeted Employees</u> | <u>SY 14 Budgeted Employees</u> | <u>FY15 Budgeted Employees</u> | <u>FY16 Budgeted Employees</u> | <u>FY17 Budgeted Employees</u> |
|--------------------------------------|---------------|----------------------|-----------------------------------|---------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Administration | | | | | | | |
| General Manager | FT | S | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Grounds | | | | | | | |
| Golf Course Superintendent | FT | O | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Golf Course Superintendent | FT | I | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Grounds Worker I | FT | A | - | 3.0 | 3.0 | 3.0 | 3.0 |
| Grounds Supervisor II | PT | AH | - | - | - | - | 0.5 |
| Grounds Worker II | PT | AD | - | - | - | - | 0.1 |
| Senior Grounds Technician II | PT | AF | - | - | - | - | 1.3 |
| Grounds Technician II | PT | AF | - | - | - | - | 1.9 |
| Specialized Laborer II | PT | AE | - | - | - | - | 2.5 |
| Grounds Worker III | PT | AD | - | - | - | - | 0.5 |
| Sr. Grounds Technician III | PT | AF | - | - | - | - | - |
| Specialized Laborer III | PT | AE | - | - | - | - | 2.4 |
| Seasonal Staff | PT | N/A | 11.1 | 9.0 | 8.0 | 8.0 | - |
| Golf | | | | | | | |
| Assistant Recreation Director | FT | P | 1.0 | 1.0 | - | - | - |
| Director of Golf | FT | K | - | - | - | 1.0 | 1.0 |
| Head Golf Professional | FT | H | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Golf Professional | FT | H | 1.0 | 1.0 | 1.0 | - | - |
| Assistant Golf Professional II | PT | AG | - | - | - | - | 3.2 |
| Golf Service Supervisor II | PT | AH | - | - | - | - | 0.6 |
| Golf Service Supervisor III | PT | AH | - | - | - | - | 0.4 |
| Housekeeping III | PT | AG | - | - | - | - | 0.4 |
| Cashier III | PT | AB | - | - | - | - | 2.1 |
| Starter/Ranger III | PT | AB | - | - | - | - | 2.4 |
| Outside Services Attendant III | PT | AB | - | - | - | - | 1.8 |
| Seasonal Staff | PT | N/A | 10.4 | 9.5 | 9.5 | 9.5 | - |

VILLAGE OF GLEN ELLYN
FISCAL YEAR 2017 ANNUAL BUDGET
PERSONNEL SCHEDULE

VILLAGE LINKS/RESERVE 22

| <u>Classification</u> | <u>Status</u> | <u>Salary Range*</u> | <u>FY13/14 Budgeted Employees</u> | <u>SY 14 Budgeted Employees</u> | <u>FY15 Budgeted Employees</u> | <u>FY16 Budgeted Employees</u> | <u>FY17 Budgeted Employees</u> |
|--|---------------|----------------------|-----------------------------------|---------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Reserve 22 | | | | | | | |
| Food & Beverage Manager | FT | H | 1.0 | 1.0 | - | - | - |
| Executive Chef / Dir. Of Food & Bev | FT | L | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Restaurant Manager | FT | AL | - | - | 2.0 | 2.0 | 1.0 |
| Event Planning & Sales Coordinator | FT | AL | - | - | - | - | 1.0 |
| Sous Chef | FT | C | - | - | - | 1.0 | 1.0 |
| Floor Supervisors | PT | AK | - | - | 2.0 | 2.0 | - |
| Supervisor II | PT | Al | - | - | - | - | 1.9 |
| Kitchen Coordinator II | PT | Al | - | - | - | - | 0.7 |
| Cook II | PT | AH | - | - | - | - | 5.6 |
| Busser II | PT | AC | - | - | - | - | 1.7 |
| Dishwasher II | PT | AC | - | - | - | - | 1.3 |
| Lead Server II | PT | AB | - | - | - | - | 0.4 |
| Server II | PT | AA | - | - | - | - | 2.0 |
| Bartender II | PT | AA | - | - | - | - | 0.9 |
| Banquet Captain II | PT | Al | - | - | - | - | 0.4 |
| Banquet Server II | PT | AA | - | - | - | - | 0.3 |
| Banquet Bartender II | PT | AA | - | - | - | - | 0.3 |
| Concession Worker II | PT | AB | - | - | - | - | 0.3 |
| Assistant Event Sales Coordinator | PT | Al | - | - | - | - | - |
| Special Events Intern | PT | AD | - | - | - | - | - |
| Supervisor III | PT | Al | - | - | - | - | 0.5 |
| Cook III | PT | AH | - | - | - | - | 2.4 |
| Dishwasher III | PT | AC | - | - | - | - | 0.5 |
| Busser III | PT | AC | - | - | - | - | 5.1 |
| Host III | PT | AE | - | - | - | - | 2.1 |
| Server III | PT | AA | - | - | - | - | 2.9 |
| Bartender III | PT | AA | - | - | - | - | 2.2 |
| Banquet Server III | PT | AA | - | - | - | - | - |
| Concession Worker III | PT | AB | - | - | - | - | 1.3 |
| Seasonal Staff ¹ | PT | N/A | 15.0 | 20.0 | 19.0 | 19.0 | - |
| TOTAL EMPLOYEES (Full-time Equivalents) | | | 44.5 | 49.5 | 49.5 | 50.5 | 64.9 |
| Full-time Number of Positions | | | 8 | 11 | 11 | 12 | 12 |
| Part-time Number of Positions | | | 120 | 150 | 141 | 141 | 212 |

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

1

Part-time FTE count has been recalculated to reflect the on-going part-time/seasonal staffing needs of the restaurant (Reserve 22) operations.