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V. ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise where the intent is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose. The Village has four Enterprise Funds.

Water and Sewer Fund	5-1
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PUBLIC WORKS OPERATIONS – WATER/SEWER

The Utilities Division is responsible for the operation and maintenance of the Village's water distribution system, two pressure adjusting stations, two pumping stations, two underground storage reservoirs, two ground water wells and two elevated water towers. In addition, the division maintains the sanitary sewer collection system, five sanitary sewer lift stations, and the storm water conveyance system. The storm sewer conveyance system and the sanitary sewer collection system are two separate standalone systems each requiring specialized, independent maintenance.

The Village has ~8,250 active water services, of which 23 are for properties outside of the Village limits. The majority are for residential with commercial accounting for 455 services and governmental entities composing another 65 units. Duties include: monitoring the distribution and storage of potable water and associated regulatory reporting requirements; repair of water mains, valves, hydrants, customer water service lines and valve boxes located in the public right-of-way; hydrant flow testing; water valve exercising; water meter installation, repair and testing; water quality testing; water and sewer utility structure repairs; sanitary sewer lift station maintenance; and sanitary/storm sewer system cleaning and televising. Additional duties include responding to resident requests for service and assistance.

Water Production, Pumping, Storage, and Distribution System

- Two pressure adjusting stations located where Glen Ellyn receives Lake Michigan water from the DuPage Water Commission.
- Two 1,000,000 gallon ground storage reservoirs and two elevated storage tanks of 750,000 and 500,000 gallon capacity.
- Two stand-by ground water wells and two water pumping stations.
- Approximately 110 miles of water mains; ~1,360 fire hydrants; and ~1,650 main line valves
- Oversee compliance program of ~2,570 Cross Control Connection devices.
- Supervisory Control and Data Acquisition (SCADA) monitoring and control system.

Sanitary Sewer System

- ~85 miles of sanitary sewer mains.
- 5 sanitary sewer lift stations.
- 2,000+ manholes.

Storm Sewer System

- ~70 miles of storm sewer mains.
- 3,100+ storm sewer inlets and catch basins.
- 1,200+ storm sewer manholes.

Division Accomplishments for FY20

COVID-19 Impacts

The pandemic in 2020 affected the Utilities Division in a number of ways. Operations experienced a number of changes to the normal work schedule, in an effort to provide a safe work environment for employees while still striving to provide the same level of service. Water shutoffs related to past due bills were suspended during the State-wide stay at home orders. Non-emergency shutoffs for maintenance were also postponed during this period to limit disruption residents. Customer service appointments were altered to limit the interaction between the public and staff, moving to more phone and electronic means to help with concerns about high usage or leak checks.

Some projects were affected by COVID as well. The planned capital work on some water and sewer main replacements were pushed to 2021, as the financial impacts of the pandemic were uncertain. Work to bring more of the backflow devices into compliance with annual testing was delayed as contractors would have had limited ability to gain access inside where the devices are located. A utility rate study has been rescheduled to next year so that the implications of COVID can be included to help the Village determine appropriate pricing to maintain sufficient funding. Routine replacement of hydrants and valves in-house were either delayed to later in the year or rescheduled for next year. These alterations did allow crews to focus efforts on other preventive maintenance tasks like sewer main inspections, the updating asset information and utility mapping improvements.

FY20 Achievements

1. Non-revenue water was 9.5% for the most recent water audit year (10/2018 – 9/2019, report submitted in Jan. 2020), meeting the new 10% target established by the IDNR, down from the previous 12% goal. This is a reduction of 0.9% from the previous year, which represents 11.7 million gallons and a savings based on the current purchase price of water of over \$58,300. Staff continues to work to lower this number by responding quickly to leaks, performing annual leak detection, replacing water main through capital projects and testing of water meters.
2. Achieved 100% compliance for state and federal drinking water regulatory requirements and reporting. This year on the water distribution system the Utilities Division pulled routine bacteria samples at a rate of 30 per month, collected all required new construction bacteria samples and collected water main break samples as needed. Monthly bacteria samples and quarterly tests for volatile organic compounds, synthetic organic compounds, inorganic chemicals, nitrates/nitrites and radionuclide were performed on the two emergency backup wells. Triennial Lead and Copper monitoring was completed, with the 90th percentile for lead coming in at 3.14 parts per billion, well below the action level of 15ppb set by the EPA.
3. Met the requirement to maintain a database of backflow devices and annual testing as the liaison between the Village and a contracted program administrator for the Cross Connection Control Program, overseeing ~2,500+ devices. Current compliance is at 73% for the required annual testing and reporting of results for testable backflow devices.
4. Work was completed to install collectors to move the Village to a fixed network for water meter readings. This will allow readings to be obtained daily, modernizing the billing system. A customer service portal is also included that will allow individuals to access and monitor their water usage.

5. Surrey lift station upgrades were completed to bring this location into the Village's SCADA system. This improvement will allow staff to trend data and monitor performance. This is the second of five lift stations to be upgraded for the Village.
6. Annual programs were completed: System wide hydrant flushing & additional round of flushing for dead end lines; system wide leak detection; hydrant flow testing; large meter testing (contractor); catch basin cleaning; and sewer televising & cleaning (sanitary & storm). The leak detection has been performed in-house since 2017 and costs about half of what a contractor would, a savings of \$7-8,000 per year. Additionally, staff correlates water leaks with Village owned equipment instead of relying on calling in a contractor, saving another \$10-15,000 per year. In-house televising performed about 20.3 miles of work that would have had a contractor cost of about \$322,000 for the same amount of work to be performed.
7. Utilities purchased new equipment to help improve efficiencies with the annual inspections of sewer mains. The SL-RAT (Sewer Line Rapid Assessment Tool) uses sonar to provide a rating for each pipe segment. A crew of two can cover the annual goal of assessing 20% of the system in a quarter of the time needed when inspections were performed by camera. Only 10% of the inspected pipes are needing televising and/or cleaning to be performed, helping reduce wear and tear on the more expensive televising and cleaning equipment.
8. A storage garage was constructed at the Newton Tower and Pumping Station. This building will provide needed protection from the elements for assets like valves, hydrants, PVC pipe and other pieces of inventory for maintaining the water, sanitary and storm sewer systems. The increased storage will also allow for a higher level of inventory to be effectively maintained, helping the Village secure better pricing by purchasing in advance of need instead of reactionary to an emergency event.
9. Contracted work was performed to televise and clean as needed, large diameter ($\geq 18"$) sanitary sewers and those located along or under busy roadways (Geneva, St. Charles and Roosevelt). The Board approved the two year project towards the end of 2019. Given availability by the contractor, the work started in November of that year and was completed by February of 2020, nine months ahead of the deadline and about \$12,800 (10.6%) under budget.

Utilities Performance Measurements

Activity	2020 (July 2019 - June 2020)	2019 (July 2018 - June 2019)	+/- Change	% Difference
Requests	380	353	27	8%
Tasks	6,506	5,370	1136	21%
Water Leak Repairs	42	48	(6)	-13%
Sanitary Backups - Resident	51	46	5	11%
Sanitary Backups - Village	16	11	5	45%
JULIE Locates	7,258	6,448	810	13%
Water Pumped (M Gal)	809.408	810.927	(1.52)	-0.2%

Division Goals for FY21

1. Achieve <10% for non-revenue water, meeting IDNR goals for a Lake MI community. Ways in which the division will work towards this goal is by: continuing to test residential and large commercial meters; continuing to repair water leaks quickly, helped by having a full complement of workers and equipment such as the leak correlator; investigation of accounted for but current non-revenue water use that could be billed for; leak detection in the Village to potentially identify leaks that are not surfacing; and other best practices for water loss conservation recommended by the American Water Works Association (AWWA).
2. Continue to meet or exceed drinking water standards and obtaining 100% compliance with the required testing. This would include the triennial lead & copper program in 2020.
3. Clean and inspect 20% of all catch basins and inlets, with a goal of covering the entire Village on a 5 year basis, to keep us on track with the target goals of our MS4 permitting.
4. Obtain 90% compliance for the annual testing & reporting of backflow devices connected to the Village's water system. Oversee the biennial survey of all Village water customers as required by Illinois Plumbing Code to identify potential hazards and backflow devices.
5. Have an assessment performed on the Newton and Wilson Reservoirs to determine what repair work is needed and for the remaining length of life for the asset. Based on the results, make a decision into continuing to invest in the current structures, including improvements of these reservoirs or if planning should be started for future replacement.
6. Replacement of the Orchard Lift Station control panel and updates to the Surrey Lift Station Panel. These improvements would then allow both stations to be integrated into the Village's SCADA system.
7. Continue with annual maintenance programs: system wide hydrant flushing & additional round of flushing for dead end lines; leak detection; hydrant flow testing; large meter testing; catch basin cleaning; and sewer televising & cleaning (sanitary & storm).

FUND: WATER & SEWER FUND
DEPARTMENT: PUBLIC WORKS

FUND SUMMARY	2019	2020	2020	2020	2021	2021
	ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
TAXES	97,007	97,000	97,000	97,000	97,000	0.0%
CHARGES FOR SERVICES	13,566,866	13,490,353	13,490,353	14,551,900	13,523,675	0.2%
INVESTMENT INCOME	423,571	264,000	264,000	160,000	28,800	-89.1%
MISC REVENUE	657,515	32,600	32,600	19,000	22,600	-30.7%
TRANSFERS IN	-	-	-	-	22,500	0.0%
TOTAL REVENUES	\$ 14,744,959	\$ 13,883,953	\$ 13,883,953	\$ 14,827,900	\$ 13,694,575	-1.4%
PERSONNEL SERVICES	1,249,958	1,268,680	1,268,680	1,205,500	1,318,400	3.9%
CONTRACTUAL SERVICES	4,743,217	4,781,074	4,820,103	4,426,356	4,715,912	-1.4%
COMMODITIES	3,870,109	4,197,400	4,197,400	4,289,600	4,197,400	0.0%
DEPRECIATION	1,877,673	-	-	-	-	0.0%
DEBT SERVICE	10,007	107,946	107,946	107,946	107,946	0.0%
GASB 68 PENSION EXPENSE	31,467	-	-	-	-	0.0%
CAPITAL IMPROVEMENTS	590,875	7,786,125	8,735,054	1,515,882	5,915,923	-24.0%
CAPITAL IMPROV CAPITALIZED	(297,690)	-	-	-	-	0.0%
TRANSFERS OUT (IFTS)	1,032,901	1,109,200	1,109,200	1,111,200	1,109,386	0.0%
TOTAL EXPENSES	\$ 13,108,517	\$ 19,250,425	\$ 20,238,383	\$ 12,656,484	\$ 17,364,967	-9.8%
CHANGE IN NET POSITION	\$ 1,636,442	\$ (5,366,472)	\$ (6,354,430)	\$ 2,171,416	\$ (3,670,392)	-31.6%

Available Cash Analysis

Available, January 1, 2020	\$ 17,587,391
Preliminary FY2020 inflow / (outflow)	\$ 2,171,416
Budgeted FY2021 inflow / (outflow)	\$ (3,670,392)
Projected Available, December 31, 2021	\$ 16,088,415

Cash Reserve Policy	\$ 2,408,000
Amount Above Reserve Policy	\$ 13,680,415
Amount Committed for Capital Projects	\$ 13,680,415

*Amounts above the reserve policy in the Water & Sewer Fund are dedicated to the Water & Sewer Capital Program.
Please see the 5 year capital program in the Capital section of the budget.

FUND: WATER & SEWER FUND
DEPARTMENT: PUBLIC WORKS

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
5010 WATER REVENUE								
5010	440510	METERED WATER REVENUE	7,326,753	7,314,736	7,314,736	7,830,000	7,325,000	0.14%
5010	440512	SALE OF NEW METERS	44,935	45,000	45,000	43,000	45,000	0.00%
5010	440527	UTILITY INSPECTIONS	12,863	13,500	13,500	10,725	13,500	0.00%
5010	449000	WATER CONNECTION FEES	52,794	50,000	50,000	158,500	80,000	60.00%
5010	460100	INVESTMENT INCOME	250,829	132,000	132,000	80,000	14,400	-89.09%
5010	489000	MISCELLANEOUS REVENUE	17,831	30,000	30,000	17,000	20,000	-33.33%
5010	489100	MISCELLANEOUS - OVER/SHORT	(146)	-	-	-	-	0.00%
5010	490800	OPERATING TRANSFER IN	-	-	-	-	22,500	0.00%
TOTAL	WATER REVENUE		7,705,859	7,585,236	7,585,236	8,139,225	7,520,400	-0.85%
5020 SEWER REVENUE								
5020	410112	PROPERTY TAX SSA#12	97,007	97,000	97,000	97,000	97,000	0.00%
5020	440520	METERED SEWER REVENUE	4,838,828	4,874,942	4,874,942	5,228,000	4,838,000	-0.76%
5020	440521	SEWER FEES - ILLINOIS AMERICAN	536,451	450,000	450,000	464,000	450,000	0.00%
5020	440522	SEWER FEES - DUPAGE COUNTY	513,904	525,000	525,000	525,000	525,000	0.00%
5020	440524	SEWER REPAIR REIMBURSEMENT FEE	171,312	143,675	143,675	143,675	143,675	0.00%
5020	440526	SEWER PERMITS	26,265	30,000	30,000	123,000	70,000	133.33%
5020	440527	UTILITY INSPECTIONS	12,862	13,500	13,500	11,000	13,500	0.00%
5020	440529	CLEARWATER INSPECTIONS	29,900	30,000	30,000	15,000	20,000	-33.33%
5020	460100	INVESTMENT INCOME	172,742	132,000	132,000	80,000	14,400	-89.09%
5020	480520	GWA EQUITY	635,873	-	-	-	-	0.00%
5020	489000	MISCELLANEOUS REVENUE	4,012	2,600	2,600	2,000	2,600	0.00%
5020	489100	MISCELLANEOUS - OVER/SHORT	(55)	-	-	-	-	0.00%
5020	491000	CONTRIBUTION OF FIXED ASSET	-	-	-	-	-	0.00%
TOTAL	SEWER REVENUE		7,039,101	6,298,717	6,298,717	6,688,675	6,174,175	-1.98%
TOTAL	WATER AND SEWER FUND REVENUE		14,744,960	13,883,953	13,883,953	14,827,900	13,694,575	-1.36%

FUND: WATER AND SEWER FUND
DEPARTMENT: PUBLIC WORKS
ORGANIZATION: WATER & SEWER FUND REVENUES

ACCOUNTS FOR:	2021 BUDGET
5010 WATER REVENUE	
5010 440510 - METERED WATER REVENUE NO INCREASE TO WATER RATE	7,325,000 7,325,000
5010 440512 - SALE OF NEW METERS NEW METER PURCHASES	45,000 45,000
5010 440527 - UTILITY INSPECTIONS UTILITY INSPECTIONS	13,500 13,500
5010 449000 - WATER CONNECTION FEES BASED ON HISTORICAL RESULTS AND NEW DEVELOPMENT	80,000 80,000
5010 460100 - INVESTMENT INCOME	14,400
5010 489000 - MISCELLANEOUS REVENUE MISC REVENUE INCLUDES LATE FEES, PENALTIES.	20,000 20,000
5010 490800 - OPERATING TRANSFER IN TRANSFER FROM INSURANCE FUND	22,500 22,500
TOTAL WATER REVENUE	7,520,400
5020 SEWER REVENUE	
5020 410112 - PROPERTY TAX SSA#12 YEAR 14 OF 20 OF SSA ESTABLISHED IN 2006 TO REIMBURSE LAMBERT FARMS SUBDIVISION	97,000 97,000
5020 440520 - METERED SEWER REVENUE NO SEWER RATE INCREASE	4,838,000 4,838,000
5020 440521 - SEWER FEES - ILLINOIS AMERICAN SEWER FEES COLLECTED FROM IL AMERICAN THAT SERVES UNINCORP AREA SOUTH OF BUTTERFIELD. IL AMER REPRESENTS APPROX 9% OF GWA FLOW	450,000 450,000
5020 440522 - SEWER FEES - DUPAGE COUNTY SEWER BILLING FOR DUPAGE WTR CUST. WITH GLEN ELLYN SEWER	525,000 525,000
5020 440524 - SEWER REPAIR REIMBURSEMENT FEE CHANGE HALF OF FEE TO STORMWATER FEE IN IN 2019	143,675 143,675

5020 440526 - SEWER PERMITS	70,000
BASED ON HISTORICAL RESULTS & NEW DEVELOPMENT	70,000
5020 440527 - UTILITY INSPECTIONS	13,500
BASED UPON HISTORICAL RESULTS	13,500
5020 440529 - CLEARWATER INSPECTIONS	20,000
REVENUE FROM CLEARWATER INSPECTIONS REQUIRED FOR TRANSFER STAMP	20,000
5020 460100 - INVESTMENT INCOME	14,400
5020 489000 - MISCELLANEOUS REVENUE	2,600
TOTAL SEWER REVENUE	6,174,175

FUND: WATER & SEWER FUND
DEPARTMENT: PUBLIC WORKS
ORGANIZATION: WATER EXPENSES

ORG	OBJECT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	2021
								% CHG 2020 ORG BUD
50100 WATER DIVISION EXPENSES								
50100	510100	SALARIES - PENSIONABLE	520,446	545,200	545,200	539,000	566,500	3.91%
50100	510120	SALARIES - NON PENSIONABLE	40,214	8,700	8,700	6,300	5,700	-34.48%
50100	510200	OVERTIME	20,235	20,000	20,000	13,000	20,000	0.00%
50100	510300	TEMPORARY HELP	44,695	14,680	14,680	200	15,500	5.59%
50100	510400	FICA TAXES	45,523	44,600	44,600	42,700	46,300	3.81%
50100	510500	IMRF EMPLOYER CONTRIBUTIONS	36,901	51,000	51,000	49,000	52,100	2.16%
50100	520305	EMPLOYEE RECOGNITION	250	300	300	150	300	0.00%
50100	520600	DUES-SUBSCRIPTIONS-REG FEES	3,045	3,250	3,250	3,300	3,400	4.62%
50100	520620	EMPLOYEE EDUCATION	2,253	5,100	5,100	2,000	5,100	0.00%
50100	520625	TRAVEL	2,909	6,000	6,000	1,000	4,000	-33.33%
50100	520635	SAFETY TRAINING	140	2,000	2,000	-	2,000	0.00%
50100	520835	BANKING SERVICES	25,440	25,000	25,000	20,300	24,000	-4.00%
50100	520900	POSTAGE & SHIPPING	17,031	14,000	14,000	13,600	14,000	0.00%
50100	520970	MAINTENANCE-BUILDING & GROUND	15,345	52,300	52,300	14,300	62,200	18.93%
50100	520975	MAINTENANCE-EQUIPMENT	21,038	62,250	71,022	28,000	44,600	-28.35%
50100	520985	MAINTENANCE-R.O.W.	44,744	61,000	73,059	34,500	66,000	8.20%
50100	521015	MAINTENANCE-WATER METERS	104,901	134,200	134,200	107,700	130,700	-2.61%
50100	521018	MAINTENANCE - WATER TOWER	161,961	162,906	162,906	162,906	82,000	-49.66%
50100	521020	MAINTENANCE-HYDRANTS	18,762	44,200	44,200	44,200	47,250	6.90%
50100	521025	MAINTENANCE-VALVES	34,397	10,000	10,000	8,000	10,000	0.00%
50100	521050	MAINTENANCE-OTHER	18,557	18,000	18,000	18,000	18,000	0.00%
50100	521055	PROFESSIONAL SERVICES - OTHER	117,262	161,600	161,600	73,700	192,800	19.31%
50100	521065	JULIE	9,921	9,700	9,700	9,400	10,100	4.12%
50100	521195	TELECOMMUNICATIONS	9,472	9,400	9,400	8,900	9,400	0.00%
50100	521200	UTILITIES	32,091	37,540	37,540	37,300	39,540	5.33%
50100	530100	OFFICE SUPPLIES	824	2,200	2,200	1,500	2,200	0.00%
50100	530105	OPERATING SUPPLIES	3,377	4,000	4,000	3,000	4,000	0.00%
50100	530225	SAFETY SUPPLIES	3,410	4,100	4,100	3,500	4,100	0.00%
50100	530440	TREATMENT COSTS & PESTICIDES	-	4,000	4,000	-	4,000	0.00%
50100	530445	UNIFORMS	2,204	3,100	3,100	2,600	3,100	0.00%
50100	530500	LAKE MICHIGAN WATER	3,850,015	4,166,000	4,166,000	4,268,000	4,166,000	0.00%
50100	540000	DEPRECIATION	1,877,673	-	-	-	-	0.00%
50100	580100	CAPITAL IMPROVEMENTS	246,537	18,000	69,000	-	190,000	955.56%
50100	580100	511 HILL AVE WATER MAIN EXT	5,448	710,000	751,070	16,532	710,000	0.00%
50100	580100	13001 PARK BLVD REHABILITATION	21,098	-	156,949	-	-	0.00%
50100	580100	13002 CRESCENT BLVD RECONSTRUCTION	-	-	113,389	-	-	0.00%
50100	580100	13008 ROOSEVELT RD WATER MAIN	11,318	-	-	-	-	0.00%
50100	580100	16005 CBD UNDERGROUND IMPROVEMENTS	60,743	150,000	295,536	100,000	45,536	-69.64%
50100	580100	16006 ELM-OAK IMPROVEMENTS	-	-	-	-	-	0.00%
50100	580100	16009 KENILWORTH-ALLEY IMPROVEMENTS	-	-	-	-	-	0.00%
50100	580100	16015 ROUTE 53 WATER MAIN LINING	-	1,000,000	1,048,593	-	-	-100.00%
50100	580100	17004 MONTCLAIR EAST DAVIS SMITH IMP	-	-	675	-	-	0.00%
50100	580100	19001 2019 STREET RECONSTRUCTION	-	-	-	-	-	0.00%
50100	580100	19009 CUMNOR AVE WATER IMPROV	4,526	160,000	163,049	5,000	160,000	0.00%
50100	580100	20001 2020 STREET RECONSTRUCTION	-	2,391,581	2,391,581	63,348	1,660,123	-30.58%
50100	580100	20003 IL AMERICAN INTERCONNECT	-	-	-	35,000	385,000	0.00%
50100	580101	CAPITAL ASSET ACCRUAL ADJ	(103,132)	-	-	-	-	0.00%
50100	580110	EQUIPMENT/CAPITAL OUTLAY	3,621	36,250	95,935	87,600	38,000	4.83%
50100	590113	FACIL MAINT SERVICE CHARGE	21,900	17,900	17,900	17,900	17,500	-2.23%
50100	590120	ACCOUNTING SERVICE CHARGE	145,000	145,000	145,000	145,000	141,000	-2.76%
50100	590600	TRANSFER TO INSURANCE - HEALTH	93,725	96,600	96,600	101,300	95,660	-0.97%
50100	590610	TRANSFER TO INSURANCE - GEN	51,000	52,400	52,400	52,400	53,400	1.91%
50100	590650	TRANSFER TO EQUIP FUND - O&M	56,300	58,900	58,900	58,900	71,100	20.71%
50100	590655	TRANSFER TO EQUIP FUND - REPL	46,900	59,400	59,400	59,400	59,300	-0.17%
50100	590690	TRANSFER TO FACIL MAINT RESRV	50,000	75,000	75,000	75,000	75,000	0.00%
TOTAL	WATER DIVISION EXPENSES		7,800,020	10,657,357	11,298,134	6,333,436	9,356,509	-12.21%

FUND: WATER AND SEWER FUND
DEPARTMENT: PUBLIC WORKS
ORGANIZATION: WATER EXPENSES

ACCOUNTS FOR: 2021 BUDGET

50100 WATER DIVISION EXPENSES	
50100 510100 - SALARIES - PENSIONABLE	566,500
UTILITIES SUPERINTENDENT (50%)	50,800
CUSTOMER SERVICE WORKER (100%)	76,500
SENIOR PLANT OPERATOR (50%)	42,000
WATER PLANT OPERATOR I (50%)	28,300
CREW LEADER II (1) (50%)	63,300
CREW LEADER I (1) (50%)	-
MAINTENANCE WORKER II (1) (50%)	63,100
MAINTENANCE WORKER I (4) (50%)	77,300
PUBLIC WORKS DIRECTOR (20%)	30,400
ASSISTANT PUBLIC WORKS DIRECTOR (15%)	19,700
REGISTERED PROFESSIONAL ENGINEER (10%)	14,000
CIVIL ENGINEER (10%)	8,200
SENIOR CIVIL ENGINEER (10%)	10,200
UTILITIES INSPECTOR (40%)	33,700
ADMINISTRATIVE ASSISTANT II (15%)	11,000
ADMINISTRATIVE ASSISTANT I (33%)	16,800
CIVIL ENGINEER - NEW (10%)	8,000
2.25% MERIT INCREASE FOR DEPARTMENT	13,200
50100 510120 - SALARIES - NON PENSIONABLE	5,700
METER READER (1)	2,000
PRO ENGINEER PT (1)	3,700
50100 510200 - OVERTIME	20,000
OVERTIME FOR UTILITY DIVISION	15,000
EMERGENCIES (50%)	
CREW LEADER AND SCADA CALL OUT PAY	5,000
50100 510300 - TEMPORARY HELP	15,500
SUMMER SEASONAL WORKERS 12 WKS @ \$12.00/HR (50%)	8,700
EXTENDED SUMMER SEASONAL 24 WEEKS @ \$12/HR + INCENTIVE FOR WORKING 24 WEEKS (50%)	6,800
50100 510400 - FICA TAXES	46,300
FICA TAXES	46,300
50100 510500 - IMRF EMPLOYER CONTRIBUTIONS	52,100
EMPLOYER IMRF CONTRIBUTIONS @ 8.92%	52,100
50100 520305 - EMPLOYEE RECOGNITION	300
MEALS DURING EXTENDED HOURS OR WEEKEND OVERTIME	300
50100 520600 - DUES-SUBSCRIPTIONS-REG FEES	3,400
CDL RENEWAL/PROFESSIONAL MEMBERSHIPS	300
APWA CORPORATE MEMBERSHIP (50% WITH SEWER)	800
AWWA CORPORATE MEMBERSHIP (100%)	2,300
50100 520620 - EMPLOYEE EDUCATION	5,100
TRAINING - AWWA/ISAWWA, APWA, BACKFLOW, ETC 100%	3,000
APWA/AWWA/CARTEGRAPH CONFERENCES (50%)	1,500
INSTRUMENTATION AND CONTROL FOR SR PLANT OP. 100%	600
50100 520625 - TRAVEL	4,000
METER READER MILEAGE	1,000
CONFERENCES - WATERCON/APWA/CARTEGRAPH (50%)	3,000
50100 520635 - SAFETY TRAINING	2,000
TRENCH/EXCAVATION OR ELECTRICAL SAFETY TRAINING	2,000

FUND: WATER AND SEWER FUND
DEPARTMENT: PUBLIC WORKS
ORGANIZATION: WATER EXPENSES

ACCOUNTS FOR:	2021 BUDGET
50100 520835 - BANKING SERVICES	24,000
FEES ASSOCIATED WITH PROCESSING CREDIT CARD AND BANK CARD PAYMENTS OF WATER BILL	24,000
50100 520900 - POSTAGE & SHIPPING	14,000
WATER BILLS	14,000
50100 520970 - MAINTENANCE-BUILDING & GROUNDS	62,200
ANNUAL LANDSCAPE CONTRACT	5,200
ELECTRICAL AND MAINTENANCE SUPPLIES	2,500
SECURITY FENCE GATE FOR WILSON/W PAS	40,000
PART OF RENO PARKING LOT IMPROVEMENTS	
ANNUAL RPZ TESTING, IRRIGATION, STARTUP/ MAINTENANCE AND PW ICE MACHINE CLEANING	4,500
NEWTON BOLIER AND VALVE GALLERY HEATER	5,000
REPLACEMENT LANDSCAPING FOR NEWTON & N PAS	5,000
50100 520975 - MAINTENANCE-EQUIPMENT	44,600
SPECIALIZED PARTS AND SUPPLIES TO MAINTAIN EQUIPMENT SPECIFIC TO DISTRIBUTION SYSTEM	15,000
CARTEGRAPH OMS PLATFORM SOFTWARE (25%)	13,600
ANNUAL WIN911 SOFTWARE (SCADA) (100%)	1,000
PURCHASE OF AUTOMATIC FLUSHING UNITS TO MAINTAIN WATER SYSTEM QUALITY (CL2 RESIDUALS)	7,000
MUNIS ERP SOFTWARE ANNUAL COST	6,500
PURCHASE OF PH PROBES FOR N AND W PAS	1,500
50100 520985 - MAINTENANCE-R.O.W.	66,000
LANDSCAPE MATERIALS	3,000
GRAVEL DELIVERY AND SPOIL HAULING CONTRACT (50%)	30,000
CONCRETE RESTORATION CONTRACT	20,000
IEPA TESTING OF SPOIL	3,000
PAVEMENT CONTRACTORS	10,000
50100 521015 - MAINTENANCE-WATER METERS	130,700
PURCHASE WATER METERS (90% FOR NEW CONSTRUCTION)	80,000
ANNUAL MAINTENANCE/WARRANTY CONTRACT	
METER READING EQUIPMENT	3,000
NEPTUNE 360 ADVANCED SOFTWARE FOR METER READS (8,250 ACCOUNTS @ \$2.27 EA.)	18,700
WATER SMART CUSTOMER PORTAL - \$16.5K ANNUALLY \$5K FOR CUSTOMER SIGNON & \$7.5K ONE TIME SET UP	29,000
50100 521018 - MAINTENANCE - WATER TOWER	82,000
UTILITY SERVICES MAINTENANCE CONTRACT, NEWTON 2021 THRU 2023	53,100
UTILITY SERVICES MAINTENANCE CONTRACT, COTTAGE 2021 THRU 2023	28,900
50100 521020 - MAINTENANCE-HYDRANTS	47,250
FIRE HUDRANTS FOR IN-HOUSE REPLACEMENT	22,050
HYDRANT REPAIR PARTS	6,000
HYDRANT PAINTING CONTRACT (200 IN 2021)	19,200
50100 521025 - MAINTENANCE-VALVES	10,000
VALVES AND REPAIR PARTS AS NEEDED (BOLTS, GASKETS, ETC.)	10,000
50100 521050 - MAINTENANCE-OTHER	18,000
REPAIR CLAMPS, PIPES, COPPER TUBING, COUPLERS, ROUND WAYS, B-BOXES, VALVE BOSES AND PIPE FITTINGS	18,000

FUND: WATER AND SEWER FUND
DEPARTMENT: PUBLIC WORKS
ORGANIZATION: WATER EXPENSES

ACCOUNTS FOR:	2021 BUDGET
50100 521055 - PROFESSIONAL SERVICES - OTHER	192,800
SCADA, RADIO, ANTENNA & GENERATOR MAINTENANCE	9,000
& EMERGENCY SERVICES (RENAMED)	
WATER TESTS BACTERIAL AND CHEMICAL ANALYSIS	16,500
(INCLUDES COSTS FOR TRIENNIAL PB/CU TESTING)	
METER TESTING PROGRAM	10,000
EMERGENCY OPERATIONS (EXCAVATION, TRAFFIC	30,000
CONTROL, ROOT PRUNING, SAW CUTS & LEAK LOCATION)	
PRINT & DISTRIBUTE WATER BILLS	4,000
GIS CONSORTIUM	36,500
CARTEGRAPH TRAINING/IMPLEMENTATION (25%)	3,800
BACKFLOW CONTROL, ANNUAL FEE AND	9,000
TRIENNIAL SURVEY	
AWIA 2018 RISK & RESILIENCY ASSESSMENT AND	40,000
EMERGENCY RESPONSE PLAN (DUE 2021)	
M36 WATER AUDIT VALIDATION	4,000
UTILITY RATE ANALYSIS OF WATER AND SEWER (50%)	30,000
50100 521065 - JULIE	10,100
PAYMENTS TO JULIE FOR TICKETS COVERING JULY '18	7,700
THRU JUNE '19	
THIRD PARTY VENDOR TRACKING CURRENT YEAR JULIES	2,400
\$.25 EACH W/ \$200 MONTHLY MINIMUM CHARGE	
50100 521195 - TELECOMMUNICATIONS	9,400
PHONE SERVICE AT WATER FACILITIES & PLANT OPS	1,800
AIRCARD	
PHONE SERVICES - 50% OF 11 UTILITIES STAFF + SERVICE	3,800
FOR 4 TABLETS (50%)	
ACCESSORIES (10% OF PHONE SERVICES)	400
FIRE ALARM SERVICE FOR 4 WATER FACILITIES	3,400
50100 521200 - UTILITIES	39,540
NATURAL GAS	4,300
ELECTRIC	35,000
PUBLIC WORKS MONTHLY WATER/SEWER BILL - VGE	240
AND DUPAGE CO.	
50100 530100 - OFFICE SUPPLIES	2,200
COPIER SUPPLIES, PAPER, INK, PENS, ENVELOPES, TONER	2,200
50100 530105 - OPERATING SUPPLIES	4,000
HARDWARE	1,000
KITCHEN, CLEANING & LAUNDRY SUPPLIES	1,500
(COMBINED, PREVIOUSLY 3 SEPARATE ITEMS)	
MARKING PAINT	1,000
MISCELLANEOUS SUPPLIES	500
50100 530225 - SAFETY SUPPLIES	4,100
SAFETY GLASSES, HARD HATS & FIRST AID SUPPLIES	1,200
BARRICADES & CONES	1,500
BOOTS - \$200 PER EMPLOYEE, 10 EMPLOYEES @ 50% AND	1,200
1 EMPLOYEE @ 100%	
BOOTS SEASONAL WORKERS \$100 EACH @ 50%	200
50100 530440 - TREATMENT COSTS & PESTICIDES	4,000
SUPPLEMENTAL CHLORINE AT NPAS FOR BOOSTING	4,000
SYSTEM RESIDUALS	
50100 530445 - UNIFORMS	3,100
\$450 PER EMPLOYEE. 10 EMPLOYEES @ 50% AND	2,700
1 EMPLOYEE @ 100%	
NEW - SEASONAL EMPLOYEE (\$100) & METER READER	400
T-SHIRTS (\$300)	

FUND: WATER AND SEWER FUND
DEPARTMENT: PUBLIC WORKS
ORGANIZATION: WATER EXPENSES

ACCOUNTS FOR:	2021 BUDGET
50100 530500 - LAKE MICHIGAN WATER	4,166,000
PURCHASE 830M GALLONS FROM DWC @ \$5.02/K GAL	4,166,000
(ESTIMATED GALLONS FROM PAST USE & PROJECTED COST)	
50100 580100 - CAPITAL IMPROVEMENTS	190,000
ENG FOR FUTURE STREET PROJECTS	110,000
ENG FOR PARK BLVD WATER MAIN REPL (TAFT-MARSTON)	80,000
50100 580100 - 00511 HILL AVE WATER MAIN EXT	710,000
HILL AVENUE WATER EXT. DESIGN (PHASE I)	710,000
50100 580100 - 16005 CBD UNDERGROUND IMPROVEMENTS	45,536
CBD UNDERGROUND IMPROVEMENTS	45,536
50100 580100 - 19009 CUMNOR AVE WATER IMPROV	160,000
CUMNOR AVE. ROADWAY SEWER AND WATER IMPROV.	160,000
50100 580100 - 20001 2020 STREET RECONSTRUCTION	1,660,123
2020 STREET PROGRAM WATER MAIN IMPROV.	1,660,123
50100 580100 - 20003 IL AMERICAN INTERCONNECT	385,000
GLEN ELLYN-IL AMERICAN WATER INTERCONNECTION	385,000
50100 580110 - EQUIPMENT/CAPITAL OUTLAY	38,000
REPLACING DRIVEWAY ASSOCIATED WITH BUILDING	10,000
GARAGE AT NEWTON PUMP STATION (50%)	
BREAKER FOR NEW BACKHOE (50%)	11,000
GENERATOR MODIFICATIONS AT NEWTON	12,000
SHELVING AND RACKS FOR NEWTON GARAGE (50%)	5,000
50100 590113 - FACIL MAINT SERVICE CHARGE	17,500
FACILITIES MAINTENANCE SERVICE CHARGE	17,500
50100 590120 - ACCOUNTING SERVICE CHARGE	141,000
50100 590600 - TRANSFER TO INSURANCE - HEALTH	95,660
HEALTH INSURANCE CONTRIBUTION	95,660
50100 590610 - TRANSFER TO INSURANCE - GEN	53,400
GENERAL INSURANCE TRANSFER	53,400
50100 590650 - TRANSFER TO EQUIP FUND - O&M	71,100
TRANSFER TO EQUIPMENT SERVICES - O&M	71,100
50100 590655 - TRANSFER TO EQUIP FUND - REPL	59,300
TRANSFER TO EQUIPMENT SERVICES -	59,300
VEHICLE REPLACEMENT	
50100 590690 - TRANSFER TO FACIL MAINT RESRV	75,000
TRANSFER TO FACILITIES MAINTENANCE	75,000
RESERVE FUND	
TOTAL WATER DIVISION EXPENSES	9,356,509

FUND: WATER & SEWER FUND
DEPARTMENT: PUBLIC WORKS
ORGANIZATION: SEWER EXPENSES

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2021 ORG BUD
50200 SEWER DIVISION EXPENSES								
50200	510100	SALARIES - PENSIONABLE	439,668	451,300	451,300	459,700	487,800	8.09%
50200	510120	SALARIES - NON PENSIONABLE	7,201	17,700	17,700	1,900	3,700	-79.10%
50200	510200	OVERTIME	18,814	20,000	20,000	15,200	20,000	0.00%
50200	510300	TEMPORARY HELP	10,470	14,900	14,900	200	15,500	4.03%
50200	510400	FICA TAXES	34,424	38,200	38,200	36,500	40,200	5.24%
50200	510500	IMRF EMPLOYER CONTRIBUTIONS	31,369	42,400	42,400	41,800	45,100	6.37%
50200	520305	EMPLOYEE RECOGNITION	-	200	200	-	200	0.00%
50200	520600	DUES-SUBSCRIPTIONS-REG FEES	4,158	4,500	4,500	4,500	4,600	2.22%
50200	520620	EMPLOYEE EDUCATION	2,720	5,000	5,000	3,100	5,000	0.00%
50200	520625	TRAVEL	1,195	1,500	1,500	-	1,500	0.00%
50200	520835	BANKING SERVICES	25,352	23,000	23,000	20,300	22,000	-4.35%
50200	520900	POSTAGE & SHIPPING	16,531	14,000	14,000	13,200	14,000	0.00%
50200	520970	MAINTENANCE-BUILDING & GROUNDS	6,019	6,300	6,300	5,800	6,300	0.00%
50200	520975	MAINTENANCE-EQUIPMENT	31,539	59,850	61,780	35,200	46,600	-22.14%
50200	520985	MAINTENANCE-R.O.W.	48,647	66,000	82,268	45,700	71,000	7.58%
50200	521005	MAINTENANCE-STORM SEWERS	8,198	15,000	15,000	15,000	15,000	0.00%
50200	521010	MAINTENANCE-SANITARY SEWERS	6,404	27,000	27,000	131,000	27,000	0.00%
50200	521055	PROFESSIONAL SERVICES - OTHER	75,994	107,400	107,400	52,100	103,300	-3.82%
50200	521130	PAYMENT TO GWA	3,802,028	3,540,078	3,540,078	3,450,000	3,541,522	0.04%
50200	521140	SEWER REIMBURSE PLAN REPAIRS	47,953	40,000	40,000	30,000	40,000	0.00%
50200	521145	OVERHEAD SEWER PROGRAM	15,000	40,000	40,000	20,000	40,000	0.00%
50200	521195	TELECOMMUNICATIONS	4,993	6,000	6,000	5,900	6,000	0.00%
50200	521200	UTILITIES	6,964	6,500	6,500	7,300	6,500	0.00%
50200	530100	OFFICE SUPPLIES	915	2,200	2,200	1,200	2,200	0.00%
50200	530105	OPERATING SUPPLIES	2,552	3,500	3,500	3,000	3,500	0.00%
50200	530225	SAFETY SUPPLIES	4,607	5,900	5,900	4,700	5,900	0.00%
50200	530445	UNIFORMS	2,204	2,400	2,400	2,100	2,400	0.00%
50200	550590	INTEREST-LAMBERT FARMS IEPA	10,007	8,372	8,372	8,372	5,867	-29.92%
50200	550595	PRINCIPAL-LAMBERT FARMS IEPA	-	99,574	99,574	99,574	102,079	2.52%
50200	560200	PENSION EXPENSE	31,467	-	-	-	-	0.00%
50200	580100	CAPITAL IMPROVEMENTS	32,500	518,000	518,000	812,392	738,936	42.65%
50200	580100	511 HILL AVE WATER MAIN EXT	6,389	500,000	538,990	2,101	500,000	0.00%
50200	580100	13001 CAPITAL IMPROVEMENTS	12,302	-	71,315	-	-	0.00%
50200	580100	16005 CBD UNDERGROUND IMPROVEMENTS	102,532	150,000	304,893	100,000	54,894	-63.40%
50200	580100	17004 MONTCLAIR EAST DAVIS SMITH IMP	-	-	825	-	-	0.00%
50200	580100	19009 CUMNOR AVE SEWER IMPROV	4,430	175,000	178,145	5,000	175,000	0.00%
50200	580100	20001 2020 STREET RECONSTRUCTION	-	1,891,044	1,891,044	38,009	1,089,434	-42.39%
50200	580100	20002 2020 STREET RESURFACING	-	-	-	15,000	-	0.00%
50200	580100	20005 SANITARY SEWER POINT REPAIR	-	-	-	148,800	-	0.00%
50200	580101	CAPITAL ASSET ACCRUAL ADJ	(194,558)	-	-	-	-	0.00%
50200	580110	EQUIPMENT/CAPITAL OUTLAY	79,431	86,250	146,065	87,100	169,000	95.94%
50200	590113	FACIL MAINT SERVICE CHARGE	18,200	14,900	14,900	14,900	14,500	-2.68%
50200	590120	ACCOUNTING SERVICE CHARGE	145,000	145,000	145,000	145,000	141,000	-2.76%
50200	590600	TRANSFER TO INSURANCE - HEALTH	78,775	87,800	87,800	85,100	79,526	-9.42%
50200	590610	TRANSFER TO INSURANCE - GEN	29,800	35,000	35,000	35,000	35,600	1.71%
50200	590650	TRANSFER TO EQUIP FUND - O&M	72,500	75,800	75,800	75,800	73,900	-2.51%
50200	590655	TRANSFER TO EQUIP FUND - REPL	173,800	170,500	170,500	170,500	176,900	3.75%
50200	590690	TRANSFER TO FACIL MAINT RESRV	50,000	75,000	75,000	75,000	75,000	0.00%
TOTAL	SEWER DIVISION EXPENSES		5,308,494	8,593,068	8,940,249	6,323,048	8,008,458	-6.80%

FUND: WATER AND SEWER FUND
 DEPARTMENT: PUBLIC WORKS
 ORGANIZATION: SEWER EXPENSES

ACCOUNTS FOR:	2021 BUDGET
50200 SEWER DIVISION EXPENSES	
50200 510100 - SALARIES - PENSIONABLE	487,800
UTILITIES SUPERINTENDENT (50%)	50,800
SENIOR PLANT OPERATOR (50%)	42,000
WATER PLANT OPERATOR (50%)	28,300
CREW LEADER II (1) (50%)	63,300
MAINTENANCE WORKER II (1) (50%)	63,000
MAINTENANCE WORKER I (4) (50%)	77,300
PUBLIC WORKS DIRECTOR (20%)	30,400
ASSISTANT PUBLIC WORKS DIRECTOR (15%)	19,700
REGISTERED PROFESSIONAL ENGINEER (10%)	14,000
CIVIL ENGINEER (10%)	8,100
SENIOR CIVIL ENGINEER (10%)	10,200
UTILITIES INSPECTOR (40%)	33,700
ADMINISTRATIVE ASSISTANT II (15%)	11,000
ADMINISTRATIVE ASSISTANT I (33%)	16,800
CIVIL ENGINEER - NEW (10%)	8,000
2.25% MERIT INCREASE FOR DEPARTMENT	11,200
50200 510120 - SALARIES - NON PENSIONABLE	3,700
PRO ENGINEER PT	3,700
50200 510200 - OVERTIME	20,000
OVERTIME FOR UTILITY DIVISION	15,000
EMERGENCIES (50%)	
CREW LEADER AND SCADA CALL OUT PAY (50%)	5,000
50200 510300 - TEMPORARY HELP	15,500
EXTENDED SUMMER SEASONAL 24 WEEKS	6,800
@\$12/HR + \$2000 INCENTIVE FOR WORKING	
24 WEEKS (50%)	
SUMMER SEASONAL WORKERS 12WKS	8,700
@\$12.00/HR (50%)	
50200 510400 - FICA TAXES	40,200
50200 510500 - IMRF EMPLOYER CONTRIBUTIONS	45,100
EMPLOYER IMRF CONTRIBUTIONS @ 8.92%	45,100
50200 520305 - EMPLOYEE RECOGNITION	200
MEALS DURING EXTENDED HOURS OR WEEKEND	200
OVERTIME	
50200 520600 - DUES-SUBSCRIPTIONS-REG FEES	4,600
APWA CORPORATE MEMBERSHIP (50% WITH	900
WATER)	
DUPAGE RIVER SALT CREEK WORKGROUP DUES	3,500
CDL RENEWAL/PROFESSIONAL MEMBERSHIPS	200

FUND: WATER AND SEWER FUND
 DEPARTMENT: PUBLIC WORKS
 ORGANIZATION: SEWER EXPENSES

ACCOUNTS FOR:	2021 BUDGET
50200 520620 - EMPLOYEE EDUCATION	5,000
TRAINING SANITARY & STORM WATERS, PACP CERT IPSI (50%)	4,000
CONFERENCES - AWWWS/APWA/CARTEGRAPH (50%)	1,000
50200 520625 - TRAVEL	1,500
IPSI (50%) CONFERENCES - AWWA/APWA/CARTEGRAPH/ETC. (50%)	1,500
50200 520835 - BANKING SERVICES	22,000
SEWER SHARE OF BANK FEES TO PROCESS CREDIT/ BANK CARDS USED TO PAY WATER/SEWER BILLS	22,000
50200 520900 - POSTAGE & SHIPPING	14,000
SEWER PORTION OF POSTAGE ASSOCIATED WITH WATER/SEWER BILL	14,000
50200 520970 - MAINTENANCE-BUILDING & GROUNDS	6,300
ANNUAL LANDSCAPE CONTRACT	5,800
(NOT PREVIOUSLY CHARGED TO SEWERS)	
HARDWARE AND PAINT	500
50200 520975 - MAINTENANCE-EQUIPMENT	46,600
AS NEEDED REPLACEMENT OF HOSES FOR #242 & #230	6,000
MAINTAIN TOOLS AND EQUIPMENT, PURCHASE SUPPLI	5,000
LIFT STATION SCADA/RADIO/ELECTRICAL/ETC.	5,000
EQUIPMENT	
CARTEGRAPH OMS PLATFORM SOFTWARE (25%) WITH CUSTOMER REQUEST SYSTEM	13,600
WINCAN ANNUAL SERVICE CONTRACT FOR SEWER TELEVISIONING SOFTWARE	4,500
ROUTINE MAINTENANCE AND REPAIRS OF SEWER TELEVISIONING CAMERA, PURCHASE NEW EQUIPMENT	6,000
MUNIS ERP SOFTWARE ANNUAL COST (SPLIT WITH WATER & GEN) (33%)	6,500
50200 520985 - MAINTENANCE-R.O.W.	71,000
LANDSCAPE MATERIALS	3,000
GRAVEL DELIVERY AND SPOIL HAULING CONTRACT (50%)	30,000
CONCRETE RESTORATION CONTRACT	20,000
IEPA SPOIL TESTING	3,000
DISPOSAL COSTS OF NON-CCDD MATERIAL FROM STORMWATER PLANT	15,000
50200 521005 - MAINTENANCE-STORM SEWERS	15,000
STRUCTURES, FRAMES, GRATES, PIPE FITTINGS, BRICK & MORTAR	15,000

FUND: WATER AND SEWER FUND
 DEPARTMENT: PUBLIC WORKS
 ORGANIZATION: SEWER EXPENSES

ACCOUNTS FOR:	2021 BUDGET
50200 521010 - MAINTENANCE-SANITARY SEWERS	27,000
STRUCTURES, FRAMES, GRATES, PIPE FITTINGS	12,000
BRICK & MORTAR	
PURCHASE OF PRODUCTS FOR DEALING WITH	15,000
F.O.G. (PREVIOUSLY IN PROFESSIONAL SERVICES)	
50200 521055 - PROFESSIONAL SERVICES - OTHER	103,300
COSTS ASSOCIATED WITH CREATION OF SEWER	4,000
BILL	
LIFT STATION	9,000
REPAIR/GENERATOR-ELECTRICAL MAINT.	
HEAVY CLEAN & TV OF BUSY ROADWAYS	30,000
(ROOSEVELT, GENEVA, ST. CHARLES)	
EMERGENCY OPERATIONS (EXCAVATION, SAW CUT	20,000
ROOT, PRUNE, FLUSHER, ETC	
CARTEGRAPH - TRAINING\IMPLEMENTATION - 25%	3,800
GIS CONSORTIUM	36,500
50200 521130 - PAYMENT TO GWA	3,541,522
BASED ON DRAFT GWA BUDGET	3,541,522
50200 521140 - SEWER REIMBURSE PLAN REPAIRS	40,000
REIMBURSES RESIDENTS 50% OF COSTS	40,000
ASSOCIATED WITH REPLACEMENT/REPAIR OF	
SANITARY SEWER IN ROW	
50200 521145 - OVERHEAD SEWER PROGRAM	40,000
COST SHARES UP TO 50% OF THE COSTS	40,000
ASSOCIATED WITH CONVERSION TO OVERHEAD	
SEWERS	
50200 521195 - TELECOMMUNICATIONS	6,000
PHONE SERVICE AT LIFT STATIONS FOR	2,200
ALARMS	
PHONE SERVICES - 11 EMPLOYEES AT 50% +	3,400
SERVICE FOR 4 TABLETS (50%)	
ACCESSORIES (10% OF PHONE SERVICE)	400
50200 521200 - UTILITIES	6,500
ELECTRIC COSTS FOR FIVE LIFT STATIONS	6,500
(INCLUDES HILL AVE. THIS YEAR)	
50200 530100 - OFFICE SUPPLIES	2,200
PRINTER SUPPLIES, GENERAL OFFICE SUPPLIES	2,200
50200 530105 - OPERATING SUPPLIES	3,500
HARDWARE	1,200
MARKING PAINT	1,000
KITCHEN, CLEANING & LAUNDRY SUPPLIES	800
MISCELLANEOUS SUPPLIES	500

FUND: WATER AND SEWER FUND
 DEPARTMENT: PUBLIC WORKS
 ORGANIZATION: SEWER EXPENSES

ACCOUNTS FOR:	2021 BUDGET
50200 530225 - SAFETY SUPPLIES	5,900
DISINFECTANTS & BIO-HAZARD GLOVES (PREVIOUSLY 2 LINE ITEMS)	2,000
BARRICADES & CONES	1,500
SAFETY GLASSES, HARD HARTS & FIRST AID SUPPLIES	1,200
BOOTS - \$200 PER EMPLOYEE - 10 EMP. @ 50%	1,000
BOOTS SEASONAL WORKERS \$100 EACH @ 50%	200
50200 530445 - UNIFORMS	2,400
UNIFORMS - \$450 PER EMPLOYEE - 10 EMP. @ 50%	2,300
NEW - SEASONAL WORKER T-SHIRTS	100
50200 550590 - INTEREST-LAMBERT FARMS IEPA	5,867
INTEREST PAID ON IEPA LOAN FOR SANITARY MAIN IN LAMBERT FARMS, PAYMENTS 22 & 23 OF 30	5,867
50200 550595 - PRINCIPAL-LAMBERT FARMS IEPA	102,079
PRINCIPAL PAID ON IEPA LOAN FOR SANITARY MAIN IN LAMBERT FARMS, PAYMENTS #23 & 24 OF 30	102,079
50200 580100 - CAPITAL IMPROVEMENTS	738,936
I/I REDUCTION (LINING + POINT REPAIRS)	200,000
STREET PROGRAM/VARIOUS REPAIRS	433,936
ENGINEERING FOR FUTURE PROJECTS	105,000
50200 580100 - 00511 HILL AVE WATER MAIN EXT	500,000
HILL AVENUE SEWER IMPROVEMENTS	500,000
50200 580100 - 16005 CBD UNDERGROUND IMPROV	54,894
CBD UNDERGROUND IMPROVEMENTS	54,894
50200 580100 - 19009 CUMNOR AVE SEWER IMPROV	175,000
CUMNOR AVE. ROADWAY, SEWER AND WATER IMPROVEMENTS	175,000
50200 580100 - 20001 2020 STREET RECONSTRUCTION	1,089,434
2020 STREET PROGRAM SANITARY SEWER IMPROVEMENTS	1,089,434
50200 580110 - EQUIPMENT/CAPITAL OUTLAY	169,000
REPLACING DRIVEWAY ASSOCIATED WITH BUILDING GARAGE AT NEWTON PUMP STATION (50%)	10,000
ORCHARD LIFT STATION TELEMTRY	18,000
REPLACEMENT OF ORCHARD LIFT STATION CONTROL PANEL	48,000
ORCHARD LIFT STATION PUMP REPLACEMENTS	20,000
S. PARK LIFT STATION PUMP REPLACEMENTS	30,000
S. PARK LIFT STATION TELEMTRY & CONTROLLERS	27,000
BREAKER FOR BACKHOE (50%)	11,000

FUND: WATER AND SEWER FUND
 DEPARTMENT: PUBLIC WORKS
 ORGANIZATION: SEWER EXPENSES

ACCOUNTS FOR:	2021 BUDGET
SHELVING AND RACKS FOR NEWTON GARAGE (50%)	5,000
50200 590113 - FACIL MAINT SERVICE CHARGE	14,500
FACILITIES MAINTENANCE SERVICE CHARGE	14,500
50200 590120 - ACCOUNTING SERVICE CHARGE	141,000
50200 590600 - TRANSFER TO INSURANCE - HEALTH	79,526
HEALTH INSURANCE CONTRIBUTION	79,526
50200 590610 - TRANSFER TO INSURANCE - GEN	35,600
GENERAL INSURANCE TRANSFER	35,600
50200 590650 - TRANSFER TO EQUIP FUND - O&M	73,900
TRANSFER TO EQUIPMENT SERVICES - O&M	73,900
50200 590655 - TRANSFER TO EQUIP FUND - REPL	176,900
TRANSFER TO EQUIPMENT SERVICES - VEHICLE REPLACEMENT	176,900
50200 590690 - TRANSFER TO FACIL MAINT RESRV	75,000
TRANSFER TO FACILITIES MAINTENANCE RESERVE FUND	75,000
TOTAL SEWER DIVISION EXPENDITURES	8,008,458

VILLAGE LINKS / RESERVE 22

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 approximately 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 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.

<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: 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 user fees. Residents pay golf green fees at roughly a 30% discount off market prices. Golf Course/Restaurant profits are used to subsidize resident use of the golf course, parks maintenance and the maintenance and operation of the storm water detention system.

Financial Goals - Our financial goal is to operate at maximum profitability. More specifically, our short-term goal is to generate enough revenue to cover operating expenses, \$650,000 per year in debt service, \$160,000 per year in capital replacement, and maintain adequate cash reserves to buffer against the whims of a weather dependent seasonal business. Excess profits are stored up for future improvements/expansions.

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 also 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.

Profit - \$7,595,000 in operating profits have been earned in the 15 years since the 2004 golf course renovation. Those profits were used to make \$6,610,000 in debt service payments, reinvest \$1,877,000 in routine capital equipment replacement, and maintain 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 were down sharply in 2018 and 2019, as the poor spring and fall weather dampened golf enthusiasm. Following a 2 month facility-wide shut down due to the COVID-19 pandemic, both golf and dining have had a substantial resurgence in popularity. Restaurant and Bar revenue is steadily increasing year after year, but the relatively low margin of profit makes a smaller impact on the bottom line. The temporary loss of Banquet business has further stunted overall revenues and profitability.

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. While demand has spiked during the pandemic, operators are cautiously optimistic if the enthusiasm can be sustained in coming years. Revenues are held down by significant price competition stemming from an excessive number of golf courses operating in the market. Most public courses are not-for-profit, and are subsidized by tax dollars, putting Village Links at a slight disadvantage financially.

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. Continued efforts in 2020 have allowed us to recoup some of the losses from the

spring shutdown. Most golf course operations will be asked to further reduce maintenance budgets in the upcoming years, as uncertainty looms.

Summary - The Village Links/RESERVE 22 is well positioned. The course is popular and has retained an active clientele. The physical plant and equipment are in generally good condition, and the facility improvements added in 2013 have been well received by our guests. Continued Marketing, resulting in more prevalent brand recognition has had an impact on sales and profitability.

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, one at Panfish Park and twenty-two 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 15 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 20-30 years.

2020 REVIEW

2020 is the seventh full season of operations in the new facility. After a promising start, the COVID-19 pandemic forced us to close our doors in March. Eventually able to re-open in June, the Village Links/RESERVE 22 was well positioned to instantly attract guests eager to dine and recreate outdoors. A strong dry summer season, along with significant cost controls, may make it possible to cover all costs, including debt, without the use of a \$250,000 hardship line of credit approved by the Village Board.

Grounds (Golf Course Maintenance)

Our new Golf Course Superintendent was met with the reality of a reduced budget due to COVID-19. With minimal staff, we were able to maintain excellent playing conditions due to skillfully reorganizing duties of available staff members. While some of the aesthetic details have been temporarily put on hold, golfers have continued to fill the tee sheets, and diners on the patio, on a regular basis. We intend to gradually return to these as profitability returns

Golf

Rounds of golf have spiked significantly since opening to foursomes in June. 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 golf facilities in the area. The recently expanded driving range has accommodated more patrons, as they appreciate the improved turf conditions. Driving range revenues have shown a significant increase, as more golfers are coming back to the game, or trying it for the first time.

Since we began accepting golf outings in 2008, our business and reputation have grown at a steady rate. 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.

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 three seasons, the summer league filled with 120 participants, while the added fall league attracts around 72 juniors. Village Links hosts the largest such program in the state of Illinois, and ranks in the top three nationally.

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

RESERVE 22 continues to increase in popularity 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 the past four years. Restaurant revenues increased in 2020, as diners flocked to our "Top 10" patio during the pandemic. The banquet business, however, will need to be rebuilt, once the pandemic is over, and we are able to return to normal operations.

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. Scheduled increases to the State minimum wage will also have an impact on prime cost. Limited available hours contribute to higher turnover, inconsistency in service levels, and training expenses. 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 continue to be a major component to increased 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 in December, 2022.

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 2021

It will continue to be a challenge to cover the debt service that funded these improvements with revenues generated from the facility, while maintaining the facility at a high level. 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 without the use of tax subsidies, only with Village Links / RESERVE 22 operating profits. A maturing Food and Beverage business has started to stabilize in profitability, hopeful for the unrestricted return of the more profitable banquet business. Increased marketing and public relations strategies promise to increase traffic in both golf and food and beverage. Declining cash reserves in 2018 and 2019 have rebounded and will ensure that debt payments are made without the use of tax subsidies.

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 2021

Grounds

We must continue to be a great value in golf, by offering consistently superior playing conditions, as demanded by the golfing public. We will continue efforts to improve the firmness of the greens with aggressive top dressing and spring aerations. 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. The scheduled increases in minimum wage will have little impact on the Grounds Division initially, but will force higher labor costs in coming years.

Golf

Programmed Golf - We will continue to offer an exceptional amount of programmed golf at the Village Links in 2021, 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 modified shotgun start. With the new COVID-19 restrictions, golf course capacity has been reduced. While we have historically teed off eight groups per hour, we are now limited to 6 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 will look to re-introduce the right mix of golf outings in 2021. Marketing efforts and attention to detail have increased the popularity among groups to hold events at the Village Links. COVID-19 restrictions limited us in 2021. We have built 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.

Labor – Scheduled increase in the state minimum wage will have the largest impact on the golf operation, as a significant portion of the part time staff is paid at that rate. We will need to closely monitor hours worked by these essential workers, and may be faced with consolidating, or eliminating some of the services they provide.

Food & Beverage - RESERVE 22

RESERVE 22 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. Minimum wage increases, will have a marginal effect on labor costs, as many of the part time staff are in tipped positions.

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. COVID-19 restrictions has limited production in 2020, and the immediate future is uncertain. 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 \$29,000 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 \$160,000 annually for routine capital projects and equipment replacement. In 2021, \$162,000 is budgeted in capital expenditures. Depending on how the year is going financially, some of those items may have to be postponed.

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 next 10 years to get our equipment replacement program back on schedule.

IMRF - Retirement Fund Contributions

The employer portion of retirement fund contributions budgeted for 2021 is \$139,909, 8.92% of total pensionable wages. We will continue to evaluate the most efficient use of pensionable employees in Food Services, in order to maintain service consistency and minimize training costs and turnover.

Personnel Costs

Proposed increases to the minimum wage will impact our cost for hourly employees. This will have a significant impact on Golf, and a lesser impact in Food & Beverage and Grounds. Efficient utilization of available resources will be critical to our financial success.

2021 GOALS

We have six major goals for 2021:

- 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 – Increase both golf and food revenues with targeted marketing campaigns, and interesting events and programs.
- 4 - Continue to Build the Food Service Business - Increase restaurant, bar and banquet business that generates \$2,600,000 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 \$162,000 in capital replacement, and build up cash reserves.

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

Total Revenue - \$5,700,000

Rounds Played - 70,000

Golf Revenue (Green Fees, Motor Carts, & Driving Range, & Pro Shop) - \$3,100,000

Food Service - \$2,600,000

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 74-78% of revenues.

Keep Pace - 80% of golfers Keep Pace

Guest Satisfaction Ratings = 4.0+.

Stimpmeter (weekly) - Average 10.0, minimum 9.0 feet April 15 - November (9-hole course 1.0 foot slower).

FUND:
DEPARTMENT:

VILLAGE LINKS / RESERVE 22 FUND
VILLAGE LINKS / RESERVE 22

DESCRIPTION	2019	2020	2020	2020	2021	2021
	ACTUAL	ORIG BUDGET	REV BUDGET	PROJECTION	BUDGET	% CHG 2021 ORG BUD
VILLAGE LINKS GOLF REVENUES	\$ 2,715,872	\$ 2,997,700	\$ 2,997,700	\$ 2,813,972	\$ 3,113,850	3.9%
RESERVE 22 REVENUES	2,612,488	2,733,000	2,733,000	1,814,007	2,731,000	-0.1%
TOTAL REVENUES	\$ 5,328,360	\$ 5,730,700	\$ 5,730,700	\$ 4,627,979	\$ 5,844,850	2.0%
ADMINISTRATION	\$ 404,381	\$ 561,977	\$ 561,977	\$ 456,966	\$ 268,117	-52.3%
GOLF COURSE MAINTENANCE	779,436	820,822	820,822	774,518	899,270	9.6%
GOLF SERVICES	706,458	725,176	725,176	633,708	722,908	-0.3%
RESERVE 22	2,483,119	2,452,699	2,452,699	1,850,769	2,420,256	-1.3%
STORMWATER MANAGEMENT	20,173	28,823	28,823	12,423	28,814	0.0%
PRO SHOP MERCHANDISE	138,597	157,234	157,234	134,261	158,495	0.8%
MOTORIZED CARTS	94,157	43,448	43,448	42,337	45,515	4.8%
MECHANICAL MAINTENANCE	171,842	184,873	184,873	183,191	196,841	6.5%
TOTAL OPERATING EXPENSES	\$ 4,798,163	\$ 4,975,052	\$ 4,975,052	\$ 4,088,173	\$ 4,740,216	
TOTAL OPERATING CHANGE IN NET POSITION	\$ 530,197	\$ 755,648	\$ 755,648	\$ 539,806	\$ 1,104,634	46.2%
DEPRECIATION	376,876	-	-	-	-	0.0%
AMORTIZATION	(1,547)	-	-	-	-	0.0%
DEBT SERVICE	118,070	657,696	657,696	657,696	656,084	-0.2%
CAPITAL OUTLAY	67,133	88,000	88,000	77,128	414,000	370.5%
TOTAL CHANGE IN NET POSITION	\$ (30,335)	\$ 9,952	\$ 9,952	\$ (195,018)	\$ 34,550	247.2%
Available Cash Analysis						
Available, January 1, 2020	\$ 532,150					
Preliminary FY2020 inflow / (outflow)	\$ (195,018)					
Budgeted FY2021 inflow / (outflow)	\$ 34,550					
Projected Available, December 31, 2021	\$ 371,682					
Cash Reserve Policy (25% operating exp.)	\$ 1,186,000					
Amount Above Reserve Policy	\$ (814,318)					

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: VILLAGE LINKS/RESERVE 22 (REVENUES)

ORG	OBJECT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	2021
								% CHG 2020 ORG BUD
5500 VILLAGE LINKS REVENUES								
5500	440550	GREEN FEES	1,705,109	1,850,000	1,850,000	1,850,192	1,950,000	5.41%
5500	440554	PRO SHOP - SALES	148,111	180,000	180,000	138,835	170,000	-5.56%
5500	440555	MOTOR CARTS	440,034	525,000	525,000	429,613	500,000	-4.76%
5500	440556	DRIVING RANGE	259,403	285,000	285,000	256,009	300,000	5.26%
5500	440557	RESIDENT CARDS	31,110	32,000	32,000	32,000	32,000	0.00%
5500	460100	INVESTMENT INCOME	23,020	13,200	13,200	3,500	8,500	-35.61%
5500	489000	MISCELLANEOUS REVENUE	107,395	112,500	112,500	103,823	126,550	12.49%
5500	489100	MISCELLANEOUS - OVER/SHORT	(10)	-	-	-	-	0.00%
5500	489200	G/L ON DISP OF FIXED ASSETS	1,700	-	-	-	-	0.00%
5500	489800	OPERATING TRANSFER IN	-	-	-	-	26,800	0.00%
TOTAL VILLAGE LINKS REVENUES			2,715,872	2,997,700	2,997,700	2,813,972	3,113,850	3.87%
5520 RESERVE 22 REVENUES								
5520	441100	FOOD	1,449,187	1,500,000	1,500,000	999,072	1,500,000	0.00%
5520	441101	LIQUOR	247,473	260,000	260,000	178,844	260,000	0.00%
5520	441102	BEER	464,871	485,000	485,000	326,660	485,000	0.00%
5520	441103	WINE	223,668	235,000	235,000	159,040	235,000	0.00%
5520	441104	NA BEVERAGES	83,239	85,000	85,000	67,362	85,000	0.00%
5520	441106	ROOM CHARGES	5,875	4,000	4,000	5,438	4,000	0.00%
5520	441107	SERVICE CHARGES	134,401	160,000	160,000	75,940	160,000	0.00%
5520	441108	PAID TIPS	-	-	-	-	-	0.00%
5520	489000	MISCELLANEOUS REVENUE	3,774	4,000	4,000	1,651	2,000	-50.00%
TOTAL RESERVE 22 REVENUES			2,612,488	2,733,000	2,733,000	1,814,007	2,731,000	-0.07%

FUND: VILLAGE LINKS/RESERVE 22
 DEPARTMENT: REVENUES

ACCOUNTS FOR:	2021 BUDGET
5500 GOLF REVENUES	
5500 440550 - GREEN FEES	1,950,000
INCLUDES OPEN PLAY, OUTINGS, LEAGUES & FOOTGOLF. (70,000 ROUNDS)	1,950,000
5500 440554 - PRO SHOP - SALES	170,000
MERCHANDISE SALES	170,000
5500 440555 - MOTOR CARTS	500,000
MOTOR CART & GOLF BOARD RENTALS	500,000
5500 440556 - DRIVING RANGE	300,000
5500 440557 - RESIDENT CARDS	32,000
5500 460100 - INVESTMENT INCOME	8,500
5500 489000 - MISCELLANEOUS REVENUE	126,550
HANDICAPS	40,000
HAND CART RENTALS	25,000
ADULT AND JUNIOR GOLF LESSONS	40,000
GOLF CLUB RENTALS	5,000
GOLF CLUB REPAIRS	4,000
IL SALES TAX AND GE FOOD & BEVERAGE TAX	3,600
LOCKER RENTALS	3,500
MISCELLANEOUS OUTINGS	2,000
FOOTGOLF BALL RENTALS	250
ATM MACHINE COMMISSIONS	200
MISCELLANEOUS, INCLUDING POND BALL RETRIEVAL	3,000
5500 490800 - OPERATING TRANSFER IN	26,800
TRANSFER FROM INSURANCE FUND	26,800
TOTAL GOLF REVENUE	3,113,850

FUND: VILLAGE LINKS/RESERVE 22
 DEPARTMENT: REVENUES

ACCOUNTS FOR:	2021 BUDGET
5520 RESERVE 22 REVENUES	
5520 441100 - FOOD	1,500,000
INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, HALFWAY HOUSE GOLF EXPRESS AND TAKE-OUT	1,500,000
5520 441101 - LIQUOR	260,000
INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, HALFWAY HOUSE GOLF EXPRESS AND TAKE-OUT	260,000
5520 441102 - BEER	485,000
INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, HALFWAY HOUSE GOLF EXPRESS AND TAKE-OUT	485,000
5520 441103 - WINE	235,000
INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, HALFWAY HOUSE GOLF EXPRESS AND TAKE-OUT	235,000
5520 441104 - NA BEVERAGES	85,000
INCLUDES SALES FROM RESTAURANT/BAR BANQUETS, OUTINGS, HALFWAY HOUSE GOLF EXPRESS AND TAKE-OUT	85,000
5520 441106 - ROOM CHARGES	4,000
5520 441107 - SERVICE CHARGES	160,000
BANQUET CHARGES FOR SERVICE FEES BARTENDING, RENTALS, DANCEFLOOR, ETC	160,000
5520 489000 - MISCELLANEOUS REVENUE	2,000
INCLUDES MISC RENTALS AND GREASE RECYCLING CREDITS	2,000
TOTAL RESERVE 22 REVENUES	2,731,000

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
55700 ADMINISTRATION								
55700	510100	SALARIES - PENSIONABLE	129,831	157,165	157,165	155,660	160,800	2.31%
55700	510120	SALARIES - NON PENSIONABLE	19,473	-	-	-	-	0.00%
55700	510400	FICA TAXES	11,647	12,023	12,023	11,908	12,056	0.27%
55700	510500	IMRF EMPLOYER CONTRIBUTIONS	9,602	14,286	14,286	14,149	14,058	-1.60%
55700	520600	DUES-SUBSCRIPTIONS-REG FEES	9,186	10,250	10,250	9,500	10,250	0.00%
55700	520615	RECRUITING AND TESTING	-	-	-	-	-	0.00%
55700	520620	EMPLOYEE EDUCATION	321	500	500	328	500	0.00%
55700	520625	TRAVEL	-	-	-	-	-	0.00%
55700	520630	STATE UNEMPLOYMENT CLAIMS	164	-	-	-	-	0.00%
55700	520855	PAYING AGENT FEE	802	1,253	1,253	1,353	1,353	7.98%
55700	521055	PROFESSIONAL SERVICES - OTHER	1,760	5,000	5,000	378	1,800	-64.00%
55700	530100	OFFICE SUPPLIES	7,550	6,700	6,700	6,000	6,600	-1.49%
55700	540000	DEPRECIATION	376,876	-	-	-	-	0.00%
55700	540100	AMORTIZATION	(1,547)	-	-	-	-	0.00%
55700	551000	2010 REFUND BONDS PRINC	-	315,000	315,000	315,000	330,000	4.76%
55700	551005	2010 REFUND BONDS INT	39,543	28,868	28,868	28,868	17,056	-40.92%
55700	551130	2012 GO BONDS PRINCIPAL	-	240,000	240,000	240,000	240,000	0.00%
55700	551135	2012 GO BONDS INTEREST	78,527	73,828	73,828	73,828	69,028	-6.50%
55700	570100	BUILDINGS	-	40,000	40,000	-	-	-100.00%
55700	570155	VEHICLES	-	64,000	64,000	-	-	-100.00%
55700	580100	CAPITAL IMPROVEMENTS	8,775	-	-	12,440	-	0.00%
55700	580110	EQUIPMENT/CAPITAL OUTLAY	58,359	88,000	88,000	77,128	222,000	152.27%
55700	590120	ACCOUNTING SERVICE CHARGE	120,000	150,000	150,000	144,250	150,000	0.00%
55700	590600	TFR TO INSUR- HEALTH	16,644	17,300	17,300	17,500	17,500	1.16%
55700	590610	TRF TO INSUR-GEN	77,400	83,500	83,500	83,500	85,200	2.04%
TOTAL ADMINISTRATION			964,913	1,307,673	1,307,673	1,191,790	1,338,201	2.33%

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: ADMINISTRATION

ACCOUNTS FOR:	2021 BUDGET
55700 ADMINISTRATION	
55700 510100 - SALARIES - PENSIONABLE	160,800
GENERAL MANAGER	121,900
MARKETING STRATEGIST	35,700
2.25% MERIT INCREASE FOR DEPARTMENT	3,200
55700 510400 - FICA TAXES	12,056
FICA (7.65%)	12,056
55700 510500 - IMRF EMPLOYER CONTRIBUTIONS	14,058
IMRF (8.92% OF PENSIONABLE SALARIES)	14,058
55700 520600 - DUES-SUBSCRIPTIONS-REG FEES	8,700
PRO-SHOPKEEPER SOFTWARE - POS & ANNUAL SUPPORT	5,550
CMS COMM - ANNUAL PHONE SYSTEM MAINTENANCE	1,150
PGA - ANNUAL MEMBERSHIP	740
GCCMA - ANNUAL MEMBERSHIP	435
RESTAURANTOWNER.COM SUBSCRIPTION	180
VILLAGE GLEN ELLYN - ANNUAL BUSINESS REGISTRATION	100
GLEN ELLYN CHAMBER OF COMMERCE	100
OTHER	445
55700 520620 - EMPLOYEE EDUCATION	500
55700 520855 - PAYING AGENT FEE	1,353
BOND PAYING AGENT FEES	1,353
55700 521055 - PROFESSIONAL SERVICES - OTHER	3,350
TYCO FIRE & SECURITY SERVICES	1,550
CHICAGO METRO FIRE PREVENTION - FIRE ALARM/SPRINKLER SYSTEM TESTING & INSPECTION	800
OTHER SERVICES	1,000
55700 530100 - OFFICE SUPPLIES	6,600
CANON COPIER MACHINE	4,800
OFFICE SUPPLIES	1,500
DEPOSIT SLIPS	100
OTHER SUPPLIES	200
55700 551000 - 2010 REFUND BONDS PRINC	330,000
2010 BONDS PRINCIPAL DUE 1/1/2022	330,000
GOLF COURSE RENOVATION	
55700 551005 - 2010 REFUND BONDS INT	17,056
2010 BONDS INTEREST DUE 7/1/2021 AND 1/1/20	17,056
GOLF COURSE RENOVATION	

FUND: VILLAGE LINKS/RESERVE 22
 DEPARTMENT: ADMINISTRATION

ACCOUNTS FOR:	2021 BUDGET
55700 551130 - 2012 GO BONDS PRINCIPAL	240,000
2012 BONDS PRINCIPAL DUE 1/1/2022	240,000
CLUBHOUSE RENOVATION	
55700 551135 - 2012 GO BONDS INTEREST	69,028
2012 BONDS INTEREST DUE 7/1/2021 AND 1/1/20	69,028
CLUBHOUSE RENOVATION	
55700 580110 - EQUIPMENT/CAPITAL OUTLAY	222,000
YEAR 1 OF 4 YEAR CART LEASE	58,000
FAIRWAY MOWER	57,000
TRACTOR WITH LOADER, CAB, AND	54,000
SNOW PUSHER	
ROUGH MOWER	53,000
55700 590120 - ACCOUNTING SERVICE CHARGE	150,000
INTERNAL SERVICES INCLUDING IT	150,000
PAYROLL, ACCOUNTING AND BUSINESS OFFICE COORD	
& BUS OFFICE	
55700 590600 - TFR TO INSUR- HEALTH	17,500
HEALTH INSURANCE CONTRIBUTIONS	17,500
55700 590610 - TRF TO INSUR-GEN	85,200
GENERAL INSURANCE TRANSFERS	85,200
TOTAL ADMINISTRATION	1,338,201

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

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
55710 GOLF COURSE MAINTENANCE								
55710	510100	SALARIES - PENSIONABLE	353,481	360,000	360,000	358,691	387,700	7.69%
55710	510120	SALARIES - NON PENSIONABLE	52,756	41,200	41,200	40,000	65,000	57.77%
55710	510200	OVERTIME	901	1,000	1,000	5,000	2,500	150.00%
55710	510400	FICA TAXES	30,387	30,768	30,768	30,882	34,234	11.26%
55710	510500	IMRF EMPLOYER CONTRIBUTIONS	24,761	32,724	32,724	32,605	33,896	3.58%
55710	520600	DUES-SUBSCRIPTIONS-REG FEES	1,430	1,830	1,830	1,600	1,740	-4.92%
55710	520615	RECRUITING AND TESTING	1,107	1,000	1,000	750	1,000	0.00%
55710	520620	EMPLOYEE EDUCATION	487	1,000	1,000	700	1,000	0.00%
55710	520630	STATE UNEMPLOYMENT CLAIMS	16,665	18,000	18,000	18,730	18,000	0.00%
55710	520970	MAINTENANCE-BUILDING & GROU	9,431	10,000	10,000	8,060	10,000	0.00%
55710	520980	MAINTENANCE-DRAIN & IRRIG	10,329	14,000	14,000	13,500	15,000	7.14%
55710	521055	PROFESSIONAL SERVICES - OTHER	2,880	3,000	3,000	3,000	3,000	0.00%
55710	521195	TELECOMMUNICATIONS	2,180	2,000	2,000	2,000	2,500	25.00%
55710	521200	UTILITIES	30,432	27,000	27,000	26,500	30,000	11.11%
55710	530105	OPERATING SUPPLIES	36,895	30,000	30,000	30,000	30,000	0.00%
55710	530300	GAS AND OIL	18,838	25,000	25,000	16,000	25,000	0.00%
55710	530415	FERTILIZER	18,542	30,000	30,000	15,000	25,000	-16.67%
55710	530425	LANDSCAPE SUPPLIES	17,055	22,000	22,000	10,000	25,000	13.64%
55710	530435	SOD SEED SAND & GRAVEL	20,339	25,000	25,000	21,000	25,000	0.00%
55710	530440	TREATMENT COSTS & PESTICIDES	85,744	80,000	80,000	78,000	95,000	18.75%
55710	530445	UNIFORMS	1,624	2,000	2,000	2,500	3,000	50.00%
55710	590600	TRANSFER TO INSURANCE - HEALTH	43,171	63,300	63,300	60,000	65,700	3.79%
TOTAL GOLF COURSE MAINTENANCE			779,435	820,822	820,822	774,518	899,270	9.56%

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

ACCOUNTS FOR:	2021 BUDGET
55710 GOLF COURSE MAINTENANCE	
55710 510100 - SALARIES - PENSIONABLE	387,700
GOLF COURSE SUPERINTENDENT (88%)	380,000
ASST. GOLF COURSE SUPERINTENDENT (60%)	
AND GROUNDS EMPLOYEES	
2.25% MERIT INCREASE FOR DEPARTMENT	7,700
55710 510120 - SALARIES - NON PENSIONABLE	65,000
PART-TIME GROUNDS EMPLOYEES	65,000
55710 510200 - OVERTIME	2,500
55710 510400 - FICA TAXES	34,234
FICA (7.65%)	34,234
55710 510500 - IMRF EMPLOYER CONTRIBUTIONS	33,896
IMRF (8.92% OF PENSIONABLE SALARIES)	33,896
55710 520600 - DUES-SUBSCRIPTIONS-REG FEES	1,740
GCSAA ANNUAL MEMBERSHIPS (3)	600
MAGCS ANNUAL MEMBERSHIPS (3)	450
AUDUBON SOCIETY - ANNUAL MEMBERSHIP	310
AMERICAN FOOTGOLF LEAGUE - ANNUAL	200
MEMBERSHIP	
IL DEPT OF AGRICULTURE - PESTICIDE	180
CONTROL LICENSES	
55710 520615 - RECRUITING AND TESTING	1,000
INCLUDES JOB ADS, BACKGROUND CHECKS	1,000
AND DRUG SCREENS.	
55710 520620 - EMPLOYEE EDUCATION	1,000
VARIOUS TRAINING, CONFERENCES	1,000
TRADE SHOWS	
55710 520630 - STATE UNEMPLOYMENT CLAIMS	18,000
55710 520970 - MAINTENANCE-BUILDING & GROUNDS	10,000
PORTABLE RESTROOM RENTALS	1,400
OTHER	8,600
55710 520980 - MAINTENANCE-DRAIN & IRRIGATION	15,000
IRRIGATION PARTS AND SUPPLIES	15,000
55710 521055 - PROFESSIONAL SERVICES - OTHER	3,000
GARBAGE	3,000
55710 521195 - TELECOMMUNICATIONS	2,500
PHONES, INTERNET AND WIFI SERVICES	2,500

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

ACCOUNTS FOR:	2021 BUDGET
55710 521200 - UTILITIES	30,000
ELECTRICITY, GAS, AND WATER FOR MAINTENANCE BLDG. ELECTRICITY TO OPERATE IRRIGATION SYSTEM.	30,000
55710 530105 - OPERATING SUPPLIES	30,000
INCLUDES OFFICE AND CLEANING SUPPLIES; GREEN AND TEE EQUIPMENT; WASTE CAN BAGS ETC.	30,000
55710 530300 - GAS AND OIL	25,000
55710 530415 - FERTILIZER	25,000
INCLUDES FERTILIZER FOR GREENS, TEES DRIVING RANGE TEES FAIRWAYS ROUGHS. TIED TO PETRO COSTS.	25,000
55710 530425 - LANDSCAPE SUPPLIES	25,000
INCLUDES ANNUAL FLOWERS, MULCH, TREES SHRUBS AND PLANTERS	25,000
55710 530435 - SOD SEED SAND & GRAVEL	25,000
INCLUDES SEED AND MIX TO REPAIR DIVOTS (DRIVING RANGE, FAIRWAYS AND TEES) AND BUNKER SAND	25,000
55710 530440 - TREATMENT COSTS & PESTICIDES	95,000
INCLUDES TURF GROWTH REGULATORS FUNGICIDES, HERBICIDE, INSECTICIDES AND WETTING AGENTS	95,000
55710 530445 - UNIFORMS	3,000
INCLUDES WORK BOOTS, PANTS, JACKETS COVERALLS, GLOVES AND RAINSUITS	3,000
55710 590600 - TRANSFER TO INSURANCE - HEALTH	65,700
HEALTH INSURANCE CONTRIBUTIONS	65,700
TOTAL GOLF COURSE MAINTENANCE	899,270

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: GOLF SERVICES

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
55720 GOLF SERVICES								
55720	510100	SALARIES - PENSIONABLE	225,308	265,000	265,000	249,600	276,160	4.21%
55720	510120	SALARIES - NON PENSIONABLE	106,232	95,000	95,000	89,600	95,880	0.93%
55720	510200	OVERTIME	4,670	3,500	3,500	1,000	4,240	21.14%
55720	510400	FICA TAXES	25,083	27,808	27,808	26,025	28,418	2.19%
55720	510500	IMRF EMPLOYER CONTRIBUTIONS	15,847	24,089	24,089	22,689	24,205	0.48%
55720	520600	DUES-SUBSCRIPTIONS-REG FEES	45,701	38,899	36,397	38,000	39,579	1.75%
55720	520615	RECRUITING AND TESTING	2,965	2,000	2,000	3,000	2,500	25.00%
55720	520620	EMPLOYEE EDUCATION	45	2,200	2,200	-	2,200	0.00%
55720	520625	TRAVEL	70	-	-	-	-	0.00%
55720	520630	STATE UNEMPLOYMENT CLAIMS	6,183	6,000	6,000	10,594	6,000	0.00%
55720	520810	CREDIT CARD FEES	46,018	51,400	51,400	50,850	55,546	8.07%
55720	520900	POSTAGE & SHIPPING	1,476	1,600	1,600	500	500	-68.75%
55720	520903	MARKETING	49,781	36,000	36,000	10,000	20,000	-44.44%
55720	520905	PRINTING	2,215	2,000	2,000	1,600	2,000	0.00%
55720	520940	REPAIRS CLUBS	109	3,500	3,500	500	2,500	-28.57%
55720	520950	HANDICAPS FEES	28,040	30,000	30,000	-	25,000	-16.67%
55720	521055	PROFESSIONAL SERVICES - OTHER	6,913	7,380	7,380	4,200	7,380	0.00%
55720	521195	TELECOMMUNICATIONS	8,279	9,000	9,000	9,000	9,000	0.00%
55720	521200	UTILITIES	31,008	33,000	33,000	30,000	33,000	0.00%
55720	530105	OPERATING SUPPLIES	59,304	44,000	44,000	44,000	44,000	0.00%
55720	530445	UNIFORMS	3,756	4,000	4,000	2,000	4,000	0.00%
55720	590600	TRANSFER TO INSURANCE - HEALTH	37,456	38,800	38,800	40,550	40,800	5.15%
TOTAL GOLF SERVICES			706,459	725,176	722,674	633,708	722,908	-0.31%

FUND: VILLAGE LINKS/RESERVE 22
 DEPARTMENT: GOLF SERVICES

ACCOUNTS FOR:	2021 BUDGET
55720 GOLF SERVICES	
55720 510100 - SALARIES - PENSIONABLE	276,160
DIRECTOR OF GOLF (90%)	271,360
HEAD GOLF PROFESSIONAL (90%)	
ASST GOLF PROFESSIONALS AND SUPERVISORS	
2.25% MERIT INCREASE FOR DEPARTMENT	4,800
55720 510120 - SALARIES - NON PENSIONABLE	95,880
PART-TIME, INCLUDING STARTERS	95,880
RANGERS, OUTSIDE SERVICES	
AND HOUSEKEEPING.	
55720 510200 - OVERTIME	4,240
55720 510400 - FICA TAXES	28,418
FICA (7.65%)	28,418
55720 510500 - IMRF EMPLOYER CONTRIBUTIONS	24,205
IMRF (8.92% OF PENSIONABLE SALARIES)	24,205
55720 520600 - DUES-SUBSCRIPTIONS-REG FEES	39,579
YAMATRACK GPS LEASE	30,024
PGA - ANNUAL MEMBERSHIPS (5)	3,200
GOLF GENIUS - TOURNAMENT SOFTWARE	3,300
HUMANITY - EMPLOYEE SCHEDULING SOFTWA	1,200
CDGA - ANNUAL MEMBERSHIP	800
GOLF ANALYTICS SUBSCRIPTION	500
NGF - ANNUAL MEMBERSHIP	250
USGA - ANNUAL MEMBERSHIP	150
APPLE GOLF COURSE APP	105
WGA - ANNUAL MEMBERSHIP	50
55720 520615 - RECRUITING AND TESTING	2,500
INCLUDES JOB ADS, BACKGROUND CHECKS	2,500
AND DRUG SCREENS	
55720 520620 - EMPLOYEE EDUCATION	2,200
PGA GOLF PROFESSIONAL TRAINING PROGRAM	2,200
55720 520630 - STATE UNEMPLOYMENT CLAIMS	6,000
55720 520810 - CREDIT CARD FEES	55,546
CREDIT CARD PROCESSING FEES (HEARTLAND	55,546
SHIFT4 AND STRIPE)	
55720 520900 - POSTAGE & SHIPPING	500
UPS - SHIPPING CLUBS	500

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: GOLF SERVICES

ACCOUNTS FOR:	2021 BUDGET
55720 520903 - MARKETING	20,000
GALLUS GOLF - MOBILE APP	3,650
1-2-1 MARKETING - WEBSITE	3,000
OTHER - FACEBOOK, GOOGLE, DIRECT MAIL COMMUNITY PUBLICATIONS, GRAPHIC DESIGN, SUPPLIES	13,350
55720 520905 - PRINTING	2,000
PRINT ONE NEWSLETTER	2,000
55720 520940 - REPAIRS CLUBS	2,500
SUPPLIES TO REPAIR CLUBS. SEE MISC. REVENUE LINE (5500-489000).	2,500
55720 520950 - HANDICAPS FEES	25,000
FEES CHARGED FOR HANDICAPPING SERVICE BY CDGA. SEE MISC. REVENUE LINE (5500-489000).	25,000
55720 521055 - PROFESSIONAL SERVICES - OTHER	7,380
JANITORIAL SERVICES	4,920
GARBAGE	2,460
55720 521195 - TELECOMMUNICATIONS	9,000
PHONES, INTERNET, WIFI AND CABLE	9,000
55720 521200 - UTILITIES	33,000
ELECTRICITY, GAS AND WATER	33,000
55720 530105 - OPERATING SUPPLIES	44,000
INCL DRIVING RANGE BALLS & BASKETS	44,000
SCORE CARDS, OUTING SUPPLIES OFFICE SUPPLIES, JANITORIAL SUPPLIES EQPT RENT	
55720 530445 - UNIFORMS	4,000
INCLUDES STAFF SHIRTS, HATS AND NAME TAGS.	4,000
55720 590600 - TRANSFER TO INSURANCE - HEALTH	40,800
HEALTH INSURANCE CONTRIBUTIONS	40,800
TOTAL GOLF SERVICES	722,908

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: RESERVE 22

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
55730	RESERVE 22							
55730	510100	SALARIES - PENSIONABLE	645,015	640,000	640,000	610,000	607,800	-5.03%
55730	510120	SALARIES - NON PENSIONABLE	400,648	465,000	465,000	215,000	460,000	-1.08%
55730	510200	OVERTIME	17,539	5,000	5,000	6,950	5,000	0.00%
55730	510399	TIPS PAID THROUGH PAYROLL	(377)	-	-	-	-	0.00%
55730	510400	FICA TAXES	102,058	115,440	115,440	86,523	115,440	0.00%
55730	510500	IMRF EMPLOYER CONTRIBUTIONS	52,692	58,176	58,176	55,449	53,520	-8.00%
55730	520600	DUES-SUBSCRIPTIONS-REG FEES	15,561	12,300	12,300	7,500	11,963	-2.74%
55730	520615	RECRUITING AND TESTING	6,831	5,000	5,000	4,950	5,000	0.00%
55730	520620	EMPLOYEE EDUCATION	163	200	200	28	200	0.00%
55730	520630	STATE UNEMPLOYMENT CLAIMS	857	2,500	2,500	52,762	-	-100.00%
55730	520810	CREDIT CARD FEES	58,805	50,600	50,600	37,500	50,600	0.00%
55730	520875	LIABILITY INS DEDUCTABLE	2,149	2,149	2,149	2,149	2,149	0.00%
55730	520900	POSTAGE & SHIPPING	131	250	250	-	250	0.00%
55730	520903	MARKETING	26,502	30,000	30,000	13,000	30,000	0.00%
55730	520904	ENTERTAINMENT	1,775	2,000	2,000	1,200	2,000	0.00%
55730	520905	PRINTING	452	-	-	308	400	0.00%
55730	521055	PROFESSIONAL SERVICES - OTHER	30,721	30,384	30,384	26,350	33,184	9.22%
55730	521195	TELECOMMUNICATIONS	4,847	5,500	5,500	3,800	5,500	0.00%
55730	521200	UTILITIES	36,028	38,000	38,000	30,000	38,000	0.00%
55730	530105	OPERATING SUPPLIES	79,033	78,000	78,000	40,000	80,000	2.56%
55730	530400	COGS - BEER	119,132	121,250	121,250	80,000	135,800	12.00%
55730	530401	COGS - WINE	71,436	68,150	68,150	52,500	72,850	6.90%
55730	530402	COGS - LIQUOR	63,125	46,800	46,800	41,000	52,000	11.11%
55730	530405	COGS - NA BEVERAGES	48,627	28,050	28,050	22,500	35,700	27.27%
55730	530410	DRY GOODS	30,055	26,000	26,000	17,000	25,000	-3.85%
55730	530420	COGS - FOOD	530,030	495,000	495,000	355,000	480,000	-3.03%
55730	530445	UNIFORMS	11,854	7,000	7,000	3,500	9,000	28.57%
55730	530446	LINENS AND RENTALS	54,290	33,750	33,750	15,000	35,000	3.70%
55730	590600	TRANSFER TO INSURANCE - HEALTH	73,141	86,200	86,200	70,800	73,900	-14.27%
TOTAL	RESERVE 22		2,483,120	2,452,699	2,452,699	1,850,769	2,420,256	-1.32%

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: RESERVE 22

ACCOUNTS FOR:	2021 BUDGET
55730 RESERVE 22	
55730 510100 - SALARIES - PENSIONABLE	607,800
F&B DIRECTOR, EXEC CHEF, RESTAURANT MGR	600,000
EVENT COORD, SERVERS, BARTENDERS, BUSSERS, COOKS & DISHWASHERS	
2.25% MERIT INCREASE FOR DEPARTMENT	7,800
55730 510120 - SALARIES - NON PENSIONABLE	460,000
PART-TIME; INCLUDING SERVERS BARTENDERS COOKS, BUSSERS, DISHWASHERS AND CONCESSIONS	460,000
55730 510200 - OVERTIME	5,000
55730 510400 - FICA TAXES	115,440
FICA (7.65%). DECLARED TIPS ARE ALSO TAXED.	115,440
55730 510500 - IMRF EMPLOYER CONTRIBUTIONS	53,520
IMRF (8.92% OF PENSIONABLE SALARIES)	53,520
55730 520600 - DUES-SUBSCRIPTIONS-REG FEES	11,963
VILLAGE OF GLEN ELLYN - LIQUOR LICENSE	2,500
TRIPLESEAT - EVENT PLANNING SOFTWARE	2,040
PARTENDER - BAR INVENTORY SOFTWARE	1,800
HUMANITY - EMPLOYEE SCHEDULING SOFTWA	1,100
CHOWNOW	348
DUPAGE CO HEALTH DEPARTMENT - FOOD	1,200
ILL LIQUOR CONTROL COMMISSION - LIQUOR LICENSE	600
OPEN TABLE (SPLIT THREE WAYS)	1,200
MICROSOFT - ANNUAL SOFTWARE FOR LAPTOP	75
ASCAP MUSIC LICENSE	1,100
55730 520615 - RECRUITING AND TESTING	5,000
INCLUDES JOB ADS, BACKGROUND CHECKS AND DRUG SCREENS.	5,000
55730 520620 - EMPLOYEE EDUCATION	200
55730 520630 - STATE UNEMPLOYMENT CLAIMS	-
55730 520810 - CREDIT CARD FEES	50,600
CREDIT CARD PROCESSING FEES (HEARTLAND SHIFT4 AND STRIPE)	50,600
55730 520875 - LIABILITY INS DEDUCTIBLE	2,149
LIQUOR LIABILITY INSURANCE	2,149
55730 520900 - POSTAGE & SHIPPING	250

FUND: VILLAGE LINKS/RESERVE 22
 DEPARTMENT: RESERVE 22

ACCOUNTS FOR:	2021 BUDGET
55730 520903 - MARKETING	30,000
BANQUETS ADVERTISING (I.E. GOOGLE EVENTECTIVE, SOCIAL MEDIA FRIDA EVENTS)	6,100
OPEN TABLE (SPLIT THREE WAYS)	3,150
1-2-1 MARKETING - WEBSITE	2,640
SECRET SHOPPER	1,440
OTHER - FACEBOOK, GOOGLE, PRINT ADS, PRINTING, GRAPHIC DESIGN, INTERNAL SIGNAGE, SUPPLIES	16,670
55730 520904 - ENTERTAINMENT	2,000
LIVE INDOOR AND OUTDOOR MUSIC	2,000
55730 520905 - PRINTING	400
55730 521055 - PROFESSIONAL SERVICES - OTHER	33,184
JANITORIAL SERVICES	26,520
GARBAGE	2,460
KNIFE SHARPENING	1,404
OPEN TABLE (SPLIT THREE WAYS)	1,400
DISH MACHINE MAINTENANCE	900
DRY CLEANING	500
55730 521195 - TELECOMMUNICATIONS	5,500
PHONES, INTERNET, WIFI AND CABLE SERVICES	4,900
CELL PHONE STIPEND (1)	600
55730 521200 - UTILITIES	38,000
ELECTRICITY, GAS AND WATER	38,000
55730 530105 - OPERATING SUPPLIES	80,000
INCLUDES TABLEWARE, GLASSWARE KITCHENWARE, OFFICE SUPPLIES JANITORIAL & SANITATION SUPPLIES	80,000
55730 530400 - COGS - BEER	135,800
BEER COSTS ARE EXPECTED TO BE 25 - 28% OF BEER REVENUES	135,800

FUND: VILLAGE LINKS/RESERVE 22
 DEPARTMENT: RESERVE 22

ACCOUNTS FOR:	2021 BUDGET
55730 530401 - COGS - WINE	72,850
WINE COSTS ARE EXPECTED TO BE 29 - 34% OF WINE REVENUES	72,850
55730 530402 - COGS - LIQUOR	52,000
LIQUOR COSTS ARE EXPECTED TO BE 18 - 22% OF LIQUOR REVENUES.	52,000
55730 530405 - COGS - NA BEVERAGES	35,700
NON-ALCOHOLIC BEVERAGE COSTS ARE EXPECTED TO BE 29 - 33% OF NA BEVERAGE REVENUES.	35,700
55730 530410 - DRY GOODS	25,000
INCLUDES DISPOSABLES, INCLUDING NAPKINS CUPS, STIRRERS AND TO-GO CONTAINERS.	25,000
55730 530420 - COGS - FOOD	480,000
FOOD COSTS ARE EXPECTED TO BE 32 - 35% OF FOOD REVENUES	480,000
55730 530445 - UNIFORMS	9,000
INCLUDES CHEF CLOTHES, STAFF SHIRTS APRONS AND NAME TAGS.	9,000
55730 530446 - LINENS AND RENTALS	35,000
INCLUDES LINENS SUCH AS TABLECLOTHS NAPKINS, RUNNERS & SPANDEX; AND DRY CLEANING OF LINENS	35,000
55730 590600 - TRANSFER TO INSURANCE - HEALTH	73,900
HEALTH INSURANCE CONTRIBUTIONS	73,900
TOTAL RESERVE 22	2,420,256

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: STORMWATER MANAGEMENT (PARKS MAINTENANCE)

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
55740 STORMWATER MANAGEMENT								
55740	510100	SALARIES - PENSIONABLE	15,795	20,000	20,000	9,400	20,000	0.00%
55740	510400	FICA TAXES	1,181	1,530	1,530	719	1,530	0.00%
55740	510500	IMRF EMPLOYER CONTRIBUTIONS	1,106	1,818	1,818	854	1,784	-1.87%
55740	530435	SOD SEED SAND & GRAVEL	348	5,000	5,000	750	5,000	0.00%
55740	590600	TRANSFER TO INSURANCE - HEALTH	1,743	475	475	700	500	5.26%
TOTAL	STORMWATER MANAGEMENT		20,173	28,823	28,823	12,423	28,814	-0.03%

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: STORMWATER MANAGEMENT

ACCOUNTS FOR:	2021 BUDGET
55740 STORMWATER MANAGEMENT	
55740 510100 - SALARIES - PENSIONABLE	20,000
GOLF COURSE SUPERINTENDENT (2%)	20,000
ASST GOLF COURSE SUPERINTENDENT (1%) AND GROUNDS EMPLOYEES.	
55740 510400 - FICA TAXES	1,530
FICA (7.65%)	1,530
55740 510500 - IMRF EMPLOYER CONTRIBUTIONS	1,784
IMRF (8.92% OF PENSIONABLE SALARIES)	1,784
55740 530435 - SOD SEED SAND & GRAVEL	5,000
55740 590600 - TRANSFER TO INSURANCE - HEALTH	500
HEALTH INSURANCE CONTRIBUTIONS	500
TOTAL STORMWATER MANAGEMENT	28,814

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: PROSHOP MERCHANDISE

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
55750 PRO SHOP MERCHANDISE								
55750	510100	SALARIES - PENSIONABLE	18,155	18,600	18,600	18,500	18,500	-0.54%
55750	510400	FICA TAXES	1,309	1,423	1,423	1,415	1,415	-0.56%
55750	510500	IMRF EMPLOYER CONTRIBUTIONS	1,241	1,691	1,691	1,682	1,650	-2.42%
55750	520810	CREDIT CARD FEES	2,816	3,420	3,420	2,638	3,230	-5.56%
55750	520945	COST OF GOODS SOLD	109,743	126,000	126,000	104,126	127,500	1.19%
55750	521195	TELECOMMUNICATIONS	1,175	1,400	1,400	1,400	1,400	0.00%
55750	530105	OPERATING SUPPLIES	-	300	300	-	300	0.00%
55750	590600	TRANSFER TO INSURANCE - HEALTH	4,158	4,400	4,400	4,500	4,500	2.27%
TOTAL	PRO SHOP MERCHANDISE		138,597	157,234	157,234	134,261	158,495	0.80%

FUND: VILLAGE LINKS/RESERVE 22
 DEPARTMENT: PROSHOP MERCHANDISE

ACCOUNTS FOR:	2021 BUDGET
55750 PRO SHOP MERCHANDISE	
55750 510100 - SALARIES - PENSIONABLE	18,500
DIRECTOR OF GOLF (10%) AND HEAD GOLF	18,500
PROFESSIONAL (10%)	
55750 510400 - FICA TAXES	1,415
FICA (7.65%)	1,415
55750 510500 - IMRF EMPLOYER CONTRIBUTIONS	1,650
IMRF (8.92% OF PENSIONABLE SALARIES)	1,650
55750 520810 - CREDIT CARD FEES	3,230
CREDIT CARD PROCESSING FEES (HEARTLAND	3,230
SHIFT4)	
55750 520945 - COST OF GOODS SOLD	127,500
PRO SHOP COST OF GOODS SOLD IS EXPECTED	127,500
TO BE 75 - 80% OF PRO SHOP REVENUES.	
55750 521195 - TELECOMMUNICATIONS	1,400
PHONES	1,400
55750 530105 - OPERATING SUPPLIES	300
55750 590600 - TRANSFER TO INSURANCE - HEALTH	4,500
HEALTH INSURANCE CONTRIBUTIONS	4,500
TOTAL PRO SHOP MERCHANDISE	158,495

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: MOTORIZED CARTS

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
55780 MOTORIZED CARTS								
55780	510120	SALARIES - NON PENSIONABLE	28,479	32,000	32,000	31,200	33,920	6.00%
55780	510200	OVERTIME	301	-	-	-	-	0.00%
55780	510400	FICA TAXES	2,202	2,448	2,448	2,387	2,595	6.00%
55780	530300	GAS AND OIL	8,443	9,000	9,000	8,750	9,000	0.00%
55780	560200	PENSION EXPENSE	54,732	-	-	-	-	0.00%
TOTAL	MOTORIZED CARTS		94,157	43,448	43,448	42,337	45,515	4.76%

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: MOTORIZED CARTS

ACCOUNTS FOR:	2021 BUDGET
55780 MOTORIZED CARTS	
55780 510120 - SALARIES - NON PENSIONABLE PART-TIME, INCLUDING STARTERS, RANGERS AND OUTSIDE SERVICES	33,920 33,920
55780 510400 - FICA TAXES FICA (7.65%)	2,595 2,595
55780 530300 - GAS AND OIL DEPENDENT ON STABLE GAS PRICES CART USAGE AND GOLF ROUNDS	9,000 9,000
TOTAL MOTORIZED CARTS	45,515

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: MECHANICAL MAINTENANCE

ORG	OBJECT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	2021
								% CHG 2020 ORG BUD
55705 MECH MAINT - ADMIN								
55705	520975	MAINTENANCE-EQUIPMENT	-	1,000	1,000	380	1,000	0.00%
TOTAL	MECH MAINT - ADMIN		-	1,000	1,000	380	1,000	0.00%
55715 MECH MAINT - GROUNDS								
55715	510100	SALARIES - PENSIONABLE	56,226	64,000	64,000	61,060	65,000	1.56%
55715	510400	FICA TAXES	4,113	4,896	4,896	4,671	4,973	1.57%
55715	510500	IMRF EMPLOYER CONTRIBUTIONS	3,872	5,818	5,818	5,550	5,798	-0.34%
55715	520970	MAINTENANCE-BUILDING & GROU	-	1,000	1,000	1,000	1,000	0.00%
55715	520975	MAINTENANCE-EQUIPMENT	29,031	48,000	48,000	35,000	50,000	4.17%
55715	530105	OPERATING SUPPLIES	16,306	11,000	11,000	10,500	11,000	0.00%
55715	590600	TRANSFER TO INSURANCE - HEALTHI	11,062	5,800	5,800	11,900	6,000	3.45%
TOTAL	MECH MAINT - GROUNDS		120,610	140,514	140,514	129,681	143,771	2.32%
55725 MECH MAINT - CLUBHOUSE								
55725	510100	SALARIES - PENSIONABLE	2,745	2,500	2,500	3,862	3,000	20.00%
55725	510400	FICA TAXES	207	191	191	295	230	20.42%
55725	510500	IMRF EMPLOYER CONTRIBUTIONS	196	227	227	351	268	18.06%
55725	520970	MAINTENANCE-BUILDING & GROU	4,396	1,000	1,000	4,500	4,500	350.00%
55725	520975	MAINTENANCE-EQUIPMENT	250	1,000	1,000	1,517	1,500	50.00%
55725	530105	OPERATION SUPPLIES	-	-	-	100	100	0.00%
55725	590600	TRANSFER TO INSURANCE - HEALTHI	458	475	475	560	500	5.26%
TOTAL	MECH MAINT - CLUBHOUSE		8,252	5,393	5,393	11,185	10,098	87.24%
55735 MECH MAINT - FOOD SERVICES								
55735	510100	SALARIES - PENSIONABLE	5,519	6,500	6,500	7,424	7,500	15.38%
55735	510400	FICA TAXES	407	497	497	568	574	15.49%
55735	510500	IMRF EMPLOYER CONTRIBUTIONS	386	591	591	675	669	13.20%
55735	520970	MAINTENANCE-BUILDING & GROU	3,040	2,500	2,500	3,500	3,000	20.00%
55735	520975	MAINTENANCE-EQUIPMENT	24,393	17,000	17,000	17,000	18,000	5.88%
55735	530105	OPERATING SUPPLIES	112	500	500	500	500	0.00%
55735	590600	TRANSFER TO INSURANCE - HEALTHI	1,081	1,000	1,000	1,100	1,000	0.00%
TOTAL	MECH MAINT - FOOD SERVICES		34,938	28,588	28,588	30,767	31,243	9.29%
55755 MECH MAINT - PRO SHOP								
55755	520975	MAINTENANCE-EQUIPMENT	-	300	300	-	500	66.67%
TOTAL	MECH MAINT - PRO SHOP		-	300	300	-	500	66.67%
55785 MECH MAINT - MOTORIZED CARTS								
55785	510100	SALARIES - PENSIONABLE	4,177	4,500	4,500	5,720	5,000	11.11%
55785	510400	FICA TAXES	307	344	344	438	383	11.34%
55785	510500	IMRF EMPLOYER CONTRIBUTIONS	291	409	409	520	446	9.05%
55785	520975	MAINTENANCE-EQUIPMENT	2,462	3,000	3,000	3,500	3,500	16.67%
55785	590600	TRANSFER TO INSURANCE - HEALTHI	805	825	825	1,000	900	9.09%
TOTAL	MECH MAINT - MOTORIZED		8,042	9,078	9,078	11,178	10,229	12.68%
TOTAL	MECHANICAL MAINTENANCE		171,842	184,873	184,873	183,191	196,841	6.47%

FUND: VILLAGE LINKS/RESERVE 22
DEPARTMENT: MECHANICAL MAINTENANCE

ACCOUNTS FOR:	2021 BUDGET
55705 MECH MAINT - ADMIN	
55705 520975 - MAINTENANCE-EQUIPMENT	1,000
TOTAL MECH MAINT - ADMIN	1,000
55715 MECH MAINT - GROUNDS	
55715 510100 - SALARIES - PENSIONABLE	65,000
GOLF COURSE SUPERINTENDENT (5%)	65,000
ASST GOLF COURSE SUPERINTENDENT (30%)	
AND GROUNDS EMPLOYEES.	
55715 510400 - FICA TAXES	4,973
FICA (7.65%)	4,973
55715 510500 - IMRF EMPLOYER CONTRIBUTIONS	5,798
IMRF (8.92% OF PENSIONABLE SALARIES)	5,798
55715 520970 - MAINTENANCE-BUILDING & GROUNDS	1,000
55715 520975 - MAINTENANCE-EQUIPMENT	50,000
GROUNDS EQUIPMENT PARTS AND REPAIRS FOR	50,000
AGING EQUIPMENT	
55715 530105 - OPERATING SUPPLIES	11,000
MISCELLANEOUS SUPPLIES AND PARTS	11,000
55715 590600 - TRANSFER TO INSURANCE - HEALTH	6,000
HEALTH INSURANCE CONTRIBUTIONS	6,000
TOTAL MECH MAINT - GROUNDS	143,771
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	268
IMRF (8.92% OF PENSIONABLE SALARIES)	268
55725 520970 - MAINTENANCE-BUILDING & GROUNDS	4,500
HVAC AND BUILDING COMPONENT SUPPLIES	4,500
AND REPAIRS	
55725 520975 - MAINTENANCE-EQUIPMENT	1,500
SUPPLIES AND REPAIRS FOR BALL PICKER	1,500
RANGE BALL WASHER	
AND RANGE TRACTOR	
55725 530105 - OPERATING SUPPLIES	100

FUND: VILLAGE LINKS/RESERVE 22
 DEPARTMENT: MECHANICAL MAINTENANCE

ACCOUNTS FOR:	2021 BUDGET
55725 590600 - TRANSFER TO INSURANCE - HEALTH	500
HEALTH INSURANCE CONTRIBUTIONS	500
TOTAL MECH MAINT - CLUBHOUSE	10,098
55735 MECH MAINT - FOOD SERVICES	
55735 510100 - SALARIES - PENSIONABLE	7,500
GOLF COURSE SUPERINTENDENT (2%)	7,500
ASST GOLF COURSE SUPERINTENDENT (4%) AND GROUNDS EMPLOYEES.	
55735 510400 - FICA TAXES	574
FICA (7.65%)	574
55735 510500 - IMRF EMPLOYER CONTRIBUTIONS	669
IMRF (8.92% OF PENSIONABLE SALARIES)	669
55735 520970 - MAINTENANCE-BUILDING & GROUNDS	3,000
HVAC AND BUILDING COMPONENT SUPPLIES AND REPAIRS	3,000
55735 520975 - MAINTENANCE-EQUIPMENT	18,000
KITCHEN EQUIPMENT PARTS AND REPAIRS	7,600
BEER LINE CLEANING	5,100
HOOD AND EXHAUST SYSTEM CLEANING	3,300
PUMP OUT GREASE PIT	2,000
55735 530105 - OPERATING SUPPLIES	500
55735 590600 - TRANSFER TO INSURANCE - HEALTH	1,000
HEALTH INSURANCE CONTRIBUTIONS	1,000
TOTAL MECH MAINT - FOOD SERVICES	31,243
55755 MECH MAINT - PRO SHOP	
55755 520975 - MAINTENANCE-EQUIPMENT	500
TOTAL MECH MAINT - PRO SHOP	500
55785 MECH MAINT - MOTORIZED CARTS	
55785 510100 - SALARIES - PENSIONABLE	5,000
GOLF COURSE SUPERINTENDENT (1%)	5,000
ASST GOLF COURSE SUPERINTENDENT (4%) AND GROUNDS EMPLOYEES.	
55785 510400 - FICA TAXES	383
FICA (7.65%)	383
55785 510500 - IMRF EMPLOYER CONTRIBUTIONS	446
IMRF (9.09% OF PENSIONABLE SALARIES)	446
55785 520975 - MAINTENANCE-EQUIPMENT	3,500
GOLF CART PARTS, KEYS AND REPAIRS	3,500
55785 590600 - TRANSFER TO INSURANCE - HEALTH	900
HEALTH INSURANCE CONTRIBUTIONS	900
TOTAL MECH MAINT - MOTORIZED CARTS	10,229

PARKING FUND

The Glen Ellyn Parking Fund is an enterprise fund that is comprised of fourteen parking lots in downtown Glen Ellyn. These lots provide multiple parking options for commuters, residents, employees and patrons of Glen Ellyn. The Downtown Glen Ellyn Parking Map provides a key to the different parking options, both on street parking and parking lots. Revenue is derived from leased parking lot fees (mostly commuter lots owned by Union Pacific), daily lot fees (Duane/Lorraine), and coin collection from parking meters. Glen Ellyn currently leases one parking lot that has free 3 hour public parking (old McChesney/Miller lot). The revenue from the parking lots provides for maintenance (sweeping, patching, line striping, meter maintenance, landscape, flowers, mason repairs, etc.) as well as capital projects (resurfacing, reconstruction, signage, pay boxes, etc.).

Highlights of the 2021 Parking Budget

- The budget includes the construction of a parking garage in the Central Business District at the Civic Center. The estimated cost of construction is \$16 million. Bonds were issued in 2018 to fund a portion of the garage. Another bond was issued in 2020 to fund the remainder of the project.
- A 25% discount was approved by the Village Board for the 2021 renewal. This is reflected in reduced permit fee revenue in 2020 (2021 renewal is due by December 31, 2020).
- Revenue for permit fees for 2021 has not been reduced as this is the renewal due January 1, 2022. It is hopeful that commuter traffic will increase by that time.
- Collections from Duane/Lorraine and for the metered lots was reduced for both 2020 and 2021.
- Besides the completion of the Civic Center Parking Garage, the budget includes resurfacing of the Park Montclair parking lot.

FUND: PARKING FUND
DEPARTMENT: PUBLIC WORKS

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REV BUD	PROJECTION	BUDGET	% CHG 2020 ORG BUD
5300 PARKING REVENUE								
5300	440530	LEASED PARKING LOT FEES	297,666	320,000	320,000	240,000	320,000	0.0%
5300	440532	DUANE LORRAINE DAILY LOT	98,109	97,000	97,000	24,000	12,000	-87.6%
5300	440534	COIN COLLECTION -VILLAGE LOTS	13,838	12,000	12,000	5,100	5,000	-58.3%
5300	440538	COIN COLLECTION -MAIN/CRES LOT	3,174	2,800	2,800	800	800	-71.4%
5300	460100	INVESTMENT INCOME	46,652	24,000	24,000	16,400	12,000	-50.0%
5300	489000	MISCELLANEOUS REVENUE	5,727	200	200	3,000	200	0.0%
5300	489010	LEASE AGREEMENT - ORD. 5808	323	323	323	323	323	0.0%
5300	490800	OPERATING TRANSFER IN	1,012,841	16,000,000	16,000,000	11,500,000	4,500,000	-71.9%
TOTAL	PARKING REVENUE		1,478,330	16,456,323	16,456,323	11,789,623	4,850,323	-70.5%
53000 PARKING EXPENSES								
53000	520835	BANKING SERVICES	470	-	-	3,500	3,600	0.0%
53000	520905	PRINTING	451	400	400	400	475	18.8%
53000	520970	MAINTENANCE-BUILDING & GROUNCE	16,692	49,000	42,197	30,000	49,000	16.1%
53000	521050	MAINTENANCE-OTHER	-	5,160	5,160	4,700	5,160	0.0%
53000	521055	PROFESSIONAL SERVICES - OTHER	6,840	-	-	12	-	0.0%
53000	521155	RENTAL-LEASE	17,709	17,800	17,800	38,500	21,000	18.0%
53000	521200	UTILITIES	3,898	4,000	4,000	4,800	4,000	0.0%
53000	530105	OPERATING SUPPLIES	2,454	3,800	3,800	3,800	3,800	0.0%
53000	540000	DEPRECIATION	124,525	-	-	-	-	0.0%
53000	580100	CAPITAL IMPROVEMENTS	73,607	10,000	3,537	100,000	110,000	3010.0%
53000	580100	19008 2019 PARKING LOT RESURFACING	36,461	-	-	80,000	-	0.0%
53000	580100	19010 CBD PARKING GARAGE	1,149,332	16,000,000	14,459,345	11,500,000	4,500,000	-71.9%
53000	580101	CAPITAL ASSET ACCRUAL ADJ	(1,200,636)	-	-	-	-	0.0%
53000	580110	EQUIPMENT/CAPITAL OUTLAY	50,144	-	-	46,000	-	0.0%
53000	590120	ACCOUNTING SERVICE CHARGE	13,600	13,700	13,700	13,700	13,800	0.7%
53000	590130	PW SERVICE CHARGE	105,500	109,300	109,300	109,300	112,000	2.5%
53000	590132	STREET FORESTRY SERVICE CHARGE	25,000	25,000	25,000	25,000	29,500	18.0%
53000	590610	TRANSFER TO CAPITAL PROJ FUND	-	-	-	-	75,000	0.0%
53000	590610	TRANSFER TO INSURANCE - GEN	700	800	800	800	800	0.0%
TOTAL	PARKING EXPENSES		426,747	16,238,960	14,685,039	11,960,512	4,928,135	-69.7%
CHANGE IN NET POSITION - PARKING FUND			1,051,583	217,363	1,771,284	(170,889)	(77,812)	-104.4%
<u>Available Cash Analysis</u>								
Available, January 1, 2020			1,707,862					
Preliminary FY2020 inflow / (outflow)			(170,889)					
Budgeted FY2021 inflow / (outflow)			(77,812)					
Projected Available, December 31, 2021			<u>1,459,161</u>					

FUND: PARKING FUND
DEPARTMENT: PUBLIC WORKS

ACCOUNTS FOR:	2021 BUDGET
5300 PARKING REVENUE	
5300 440530 - LEASED PARKING LOT FEES BASED ON 2019 ACTUAL WITH INCREASE FOR NEW GARAGE	320,000 320,000
5300 440532 - DUANE LORRAINE DAILY LOT DUANE LORRAINE DAILY LOT PARKING REVENUES - REDUCED FOR COVID	12,000 12,000
5300 440534 - COIN COLLECTION -VILLAGE LOTS OTHER VILLAGE COIN LOT REVENUE - COVID (CRESCENT/PENNSYLVANIA/MAIN)	5,000 5,000
5300 440538 - COIN COLLECTION -MAIN/CRES LOT TRAIN STATION COIN REVENUE	800 800
5300 460100 - INVESTMENT INCOME	12,000
5300 489000 - MISCELLANEOUS REVENUE LATE FEES FOR PERMIT RENEWAL	200 200
5300 489010 - LEASE AGREEMENT - ORD. 5808 RENT PURSUANT TO ORDINANCE NO. 5808	323 323
5300 490800 - OPERATING TRANSFER IN XFR FROM CAPITAL FUND FOR PARKING GARAGE	4,500,000 4,500,000
TOTAL PARKING REVENUE	4,850,323
53000 PARKING EXPENSES	
53000 520835 - BANKING SERVICES MONTHLY BANKING COSTS FOR DUANE/ LORRAINE KIOSKS	3,600 3,600
53000 520905 - PRINTING PARKING PERMIT ANNUAL RENEWAL	475 475
53000 520970 - MAINTENANCE-BUILDING & GROUNDS	49,000
IRRIGATION SYSTEM MAINTENANCE	1,500
SIGNAGE	1,000
MISCELLANEOUS	1,500
LANDSCAPE MAINTENANCE CONTRACT	18,500
LINE STRIPING (AS NEEDED)	10,000
CRACK SEALING (AS NEEDED)	5,000
PARKING LOT PLANTING BED UPGRADES	5,000
SIDEWALK SALT	2,500
MASONRY REPAIRS (AS NEEDED)	4,000

FUND: PARKING FUND
DEPARTMENT: PUBLIC WORKS

ACCOUNTS FOR:	2021 BUDGET
53000 521050 - MAINTENANCE-OTHER	5,160
DATA COLLECTION FEES FOR PAY BOXES	960
MONTHLY MAINTENANCE FEES FOR PAY BOXES	4,200
53000 521155 - RENTAL-LEASE	21,000
UP PARKING LOT LEASE/RENTAL	21,000
53000 521200 - UTILITIES	4,000
WATER	2,500
COMED	750
MISCELLANEOUS	750
53000 530105 - OPERATING SUPPLIES	3,800
BATTERIES	600
MISCELLANEOUS PAINTING SUPPLIES	400
CASHIERS OFFICE DECALS	2,300
PRINTING	500
53000 580100 - CAPITAL IMPROVEMENTS	110,000
ASPHALT PATCHING AND RESURFACING	10,000
PARK & MONTCLAIR PARKING LOT RESURFACING	100,000
53000 580100 - 19010 CBD PARKING GARAGE	4,500,000
COMPLETION OF PARKING GARAGE	4,500,000
53000 590120 - ACCOUNTING SERVICE CHARGE	13,800
53000 590130 - PW SERVICE CHARGE	112,000
COST OF ONE FULL TIME WORKER PLUS	112,000
BENEFITS TO REIMBURSE GENERAL FUND FOR	
PARKING LOT MAINTENANCE	
53000 590132 - STREET FORESTRY SERVICE CHARGE	29,500
ALLOCATION OF STREET SWEEPING COSTS TO	29,500
THE PARKING FUND TO COVER CLEANING OF	
LOT	
53000 590610 - TRANSFER TO CAPITAL PROJECTS FUND	75,000
TRANSFER TO CPF FOR PARKING GARAGE	75,000
53000 590610 - TRANSFER TO INSURANCE - GEN	800
GENERAL INSURANCE TRANSFER	800
TOTAL PARKING EXPENSES	4,928,135

RESIDENTIAL SOLID WASTE FUND

The Residential Solid Waste Fund was established in 1981, after the Village Board decided to contract with one hauler for single scavenger service for the entire community, in place of each property owner making their separate refuse collection arrangements with different refuse collectors. It identifies the cost of providing once-a-week solid waste collection and disposal services to the approximately 7,450 single family residences in Glen Ellyn (the Village refuse contract does not include commercial or multi-family housing units).

The Solid Waste Fund is a stand-alone enterprise fund which means that adequate revenues must be produced through direct billing to users (included as a separate service charge on the monthly Village utility bill) and through other revenues, such as the sale of recyclable materials, to cover the cost of this service. No tax dollars are used or are required to help pay for the expenses of this program.

The Village Manager's Office is primarily responsible for the oversight of this contract service and Fund, while the billing and collection function is handled through the Finance Department. This Fund also handles the financing for the once-a-month parkway branch and brush removal program from May through October. Additionally, reserve funds are accumulated to cover the on-going replacement costs of damaged garbage or recycling containers, and to help fund post storm/flood debris curbside collections that may arise in emergency situations.

Following an extensive competitive Request for Proposals process in 2017, the Village signed a 5-year agreement with Republic Services for refuse and recycling curbside collection services. The contract was then sold by Republic Services to Groot, who remains the current waste hauler. The contract provides for weekly collection on Mondays, including yard waste collection from April through November of each year. The clean sweep curbside collection was reinstated on a biennial basis and a sweep occurred in 2020. The contract also includes continuation of a curbside composting program, which was started in 2016.

FUND: SOLID WASTE FUND
DEPARTMENT: ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	2021
								% CHG 2020 ORG BUD
5400 SOLID WASTE REVENUES								
5400	440540	TRASH DISPOSAL REVENUES	1,596,768	1,605,200	1,605,200	1,652,000	1,701,000	6.0%
5400	440545	CURBSIDE COMPOST	39,494	37,500	37,500	46,725	50,400	34.4%
5400	460100	INVESTMENT INCOME	16,050	10,000	10,000	5,500	1,200	-88.0%
5400	489000	MISC REV & RECYCLING REBATES	239	500	500	100	200	-60.0%
5400	489100	MISCELLANEOUS - OVER/SHORT	(36)	-	-	-	-	0.0%
TOTAL SOLID WASTE REVENUES			1,652,515	1,653,200	1,653,200	1,704,325	1,752,800	6.0%
54000 SOLID WASTE EXPENSES								
54000	520835	BANKING SERVICES	25,352	23,800	23,800	25,500	25,200	5.9%
54000	520900	POSTAGE & SHIPPING	16,500	13,400	13,400	16,500	16,500	23.1%
54000	520975	MAINTENANCE-EQUIPMENT	-	-	-	-	2,000	0.0%
54000	521055	PROFESSIONAL SERVICES - OTHER	3,859	5,000	5,000	3,900	3,900	-22.0%
54000	521080	ALLIED WASTE SERVICES	1,329,687	1,423,500	1,423,500	1,478,000	1,425,000	0.1%
54000	521085	BRUSH PICK UP SERVICE	120,938	130,000	130,000	185,300	130,000	0.0%
54000	521200	UTILITIES	388	-	-	500	400	0.0%
54000	540000	DEPRECIATION	7,320	-	-	-	-	0.0%
54000	580101	CAPITAL ASSET ACCRUAL ADJ	-	-	-	-	-	0.0%
54000	580110	EQUIPMENT/CAPITAL OUTLAY	1,799	3,000	3,000	-	3,000	0.0%
54000	580111	TOTER REPLACEMENT	16,055	25,000	25,000	26,000	25,000	0.0%
54000	590120	ACCOUNTING SERVICE CHARGE	80,000	82,000	82,000	82,000	82,300	0.4%
TOTAL SOLID WASTE EXPENSES			1,601,898	1,705,700	1,705,700	1,817,700	1,713,300	0.4%
CHANGE IN NET POSITION - SOLID WASTE FUND			50,617	(52,500)	(52,500)	(113,375)	39,500	-175.2%
<u>Available Cash Analysis</u>								
Available, January 1, 2020			635,740					
Preliminary FY2020 inflow / (outflow)			(113,375)					
Budgeted FY2021 inflow / (outflow)			39,500					
Projected Available, December 31, 2021			<u>561,865</u>					
Reserves Required (25% of op. exp)			428,325					
Amount above Reserve Policy			133,540					

FUND: SOLID WASTE FUND
 DEPARTMENT: ADMINISTRATION

ACCOUNTS FOR:	2020 BUDGET
5400 SOLID WASTE REVENUES	
5400 440540 - TRASH DISPOSAL REVENUES	1,701,000
CHARGES FOR WEEKLY REFUSE PICK UP FOR APPROX 7450	1,701,000
5400 440545 - CURBSIDE COMPOST	50,400
CURBSIDE COMPOSTING FOR 165 ACCOUNTS	50,400
5400 460100 - INVESTMENT INCOME	1,200
INTEREST INCOME	1,200
5400 489000 - MISC REV & RECYCLING REBATES	200
RECYCLING REBATE REVENUE	200
TOTAL SOLID WASTE REVENUES	1,752,800
54000 SOLID WASTE EXPENSES	
54000 520835 - BANKING SERVICES	25,200
BILLING-LOCKBOX SERVICES, CREDIT CARD FEES	25,200
54000 520900 - POSTAGE & SHIPPING	16,500
POSTAGE FOR VILLAGE SERVICES BILLING (33% PRO-RATA SHARE WITH WATER/SEWER FUNDS)	16,500
54000 520975 - MAINTENANCE-EQUIPMENT	2,000
BIG BELLY MAINTENANCE/SUPPLIES	2,000
54000 521055 - PROFESSIONAL SERVICES - OTHER	3,900
VILLAGE SERVICES BILL-PRINTING CONTRACT (33% PRO-RATA SHARE WITH WATER/SEWER)	3,900
54000 521080 - ALLIED WASTE SERVICES	1,425,000
TRASH DISPOSAL (REPUBLIC CONTRACT)	1,375,000
CART CHANGE OUT	11,000
COMPOSTING (REPUBLIC CONTRACT)	39,000
CLEAN SWEEP - NEXT IN 2022	-
54000 521085 - BRUSH PICK UP SERVICE	130,000
BRANCH/BRUSH CURBSIDE COLLECTION CONTRACTUAL SERVICE (MAY-OCT)	130,000
54000 521200 - UTILITIES	400
PENNSYLVANIA GARBAGE COMPACTOR	400

FUND: SOLID WASTE FUND
DEPARTMENT: ADMINISTRATION

ACCOUNTS FOR:	2020 BUDGET
54000 580110 - EQUIPMENT/CAPITAL OUTLAY REPLACEMENT REFUSE CONTAINERS FOR CENTRAL BUSINESS DISTRICT	3,000 3,000
54000 580111 - TOTES REPLACEMENT REFUSE & RECYCLING CONTAINER STOCK (AS NEEDED)	25,000 25,000
54000 590120 - ACCOUNTING SERVICE CHARGE ACCOUNTING SERVICES REIMBURSEMENT-INTERNAL CHARGE/TRANSFER TO GENERAL FUND	82,300 82,300
TOTAL SOLID WASTE EXPENSES	1,713,300