



Agenda  
Village of Glen Ellyn  
Recreation Commission  
Special Meeting  
Friday, October 5, 2018  
7:00 AM  
Village Links

---

Individuals with disabilities who plan to attend the hearing and who require certain accommodations in order to allow them to observe and participate, or who have questions regarding the accessibility of the meeting or facilities, are requested to contact the Village Links at least 24 hours before the meeting.

**I. Call To Order**

**II. Public Comments**

**III. Minutes Approval - August 24, 2018**

Village Links/Reserve 22 - Minutes - August 24, 2018

**IV. Standing Reports**

A. Manager's Report - Jeff Vesevick

Village Links/Reserve 22 - Manager's Report - August 2018

B. Reserve 22 - Brad Chapple

C. Financial Report - Jeff Vesevick

Village Links/Reserve 22 - Financial Statements - August 2018

D. Trustee Liaison - John Kenwood

**V. Discussion - FY2019 Draft Budget**

Village Links/Reserve 22 - FY2019 Draft Budget

**VI. Discussion - Golf Outings**

**VII. Other Business**

**VIII. Next Meeting Date - October 26, 2018**

**IX. Adjournment**



**Recreation Commission**  
Village Links/Reserve 22  
Glen Ellyn, IL 60137

Meeting: 10/05/18 07:00 AM  
Department: Recreation Commission  
Department Head: Jeff Vesevick  
Category: Minutes  
Prepared By: Ann Pedersen

**SCHEDULED**

**AGENDA ITEM (ID # 3586)**

DOC ID: 3586

---

---

## **Village Links/Reserve 22 - Minutes - August 24, 2018**

**ATTACHMENTS:**

- MN082418 (PDF)

**RECREATION COMMISSION  
MINUTES  
AUGUST 24, 2018**

**Board or Commission:** Recreation  
**Meeting:** Special  
**Quorum:** Yes

**Called to Order:** 7:01A.M.  
**Adjourned:** 8:22A.M.

**MEMBER ATTENDANCE:**

|                    |              |                 |
|--------------------|--------------|-----------------|
| Tim O'Shea         | Chairman     | Present         |
| Tim Casper         | Commissioner | Present         |
| Brian Diver        | Commissioner | Present         |
| Glen G. Graham     | Commissioner | Present         |
| Kevin S. Kennebeck | Commissioner | Excused Absence |
| Mark W. Reinke     | Commissioner | Present         |

**Also Present:**

|               |                                 |                 |
|---------------|---------------------------------|-----------------|
| Jeff Vesevick | General Manager / Staff Liaison | Present         |
| John Kenwood  | Liaison Trustee                 | Present         |
| Mark Franz    | Village Manager                 | Excused Absence |
| Brad Chapple  | Food and Beverage Director      | Present         |
| Tom Fota      | Executive Chef                  | Excused Absence |
| Mike Campbell | Golf Professional               | Excused Absence |
| Noel Allen    | Director of Golf                | Present         |
| Chris Pekarek | Golf Course Superintendent      | Present         |

**1. CALL TO ORDER**

The August 24, 2018 special meeting of the Recreation Commission was called to order at 7:01A.M. at the Village Links of Glen Ellyn; 485 Winchell Way; Glen Ellyn, Illinois by Chairman O'Shea.

**MOVE TO ALLOW COMMISSIONER GRAHAM TO REMOTELY PARTICIPATE IN THE MEETING BY TELEPHONE.**

**RESULT:** Motion Unanimously Carried  
**MOVER:** Commissioner Diver  
**SECONDER:** Commissioner Reinke  
**AYES:** Caspar, Diver, Graham, Reinke, and O'Shea  
**NAYES:** None  
**ABSENT:** Kennebeck

**2. PUBLIC COMMENTS**

None.

Attachment: MN082418 (3586 : Village Links/Reserve 22 - Minutes - August 24, 2018)

3. **APPROVAL OF MINUTES FROM JUNE 29, 2018 AND JULY 27, 2018 MEETING.**

**MOVE TO APPROVE MINUTES OF REGULAR MEETINGS FROM 6/29/2018 AND 7/27/18 AS PRESENTED.**

**RESULT: Motion Unanimously Carried**  
**MOVER: Commissioner Reinke**  
**SECONDER: Commissioner Diver**  
**AYES: Caspar, Diver, Graham, Reinke, and O'Shea**  
**NAYES: None**  
**ABSENT: Kennebeck**

4. **STANDING REPORTS**

A. **Manager's Report – General Manager Jeff Vesevick**

1. **Village Links/Reserve 22 – Manager's Report – July 2018**

General Manager Vesevick indicated July was a better month for golf with total revenues up. Rounds played were down, but there was an increase in green fees. However, overall revenues are still quite a bit down for the year. The Ed Posh Scholarship Shootout held a very successful event on July 20, 2018 raising approximately \$50,000. The Links hosted the local qualifier for the American Foot Golf League. Foot Golf fills in some of the idle gaps on the 9-hole course.

Director of Golf Noel Allen worked with the Chicago District Golf Association on an email marketing campaign offering their members a mild discount to play the Links. This promotion yielded about 45 rounds of golf and \$3,500 in new revenues and offered new golfers a chance to experience the Links. Trustee Kenwood asked if there is way to do targeted emails to this group. Director of Golf Noel Allen responded yes. General Manager Vesevick indicated the Links used this group for two (2) campaigns in July and August.

2. **Village Links/Reserve 22 - 2018 Agenda Schedule**

Commissioner Reinke suggested the Marketing Strategist attend a meeting in February 2019 before the season starts in order to establish the marketing/event plans for the year. Trustee Kenwood said many companies have a marketing calendar which could be developed for the Village Links and Reserve 22 and reviewed quarterly by the Recreation Commission. Upon further discussion the Commission recommended the new Marketing Strategist attend the November 2018 meeting.

B. **Reserve 22 – Brad Chapple**

General Manager Vesevick noted July was a good month for Reserve 22. Food and Beverage Director Chapple said restaurant operations were even with last year. Food and Beverage Director Chapple said he is working on improving better table utilization in order to surpass last year's numbers. General Manager Vesevick

indicated the new birthday club has about 150 participants. The new birthday club includes a \$10 coupon and a free dessert.

1. Reserve 22 – Google Reviews – July 2018
2. Reserve 22 – Secret Shopper – July 2018
3. Reserve 22 – Open Table Reviews – June 2018

General Manager Vesevick said the reviews are a lot better with a 4.2 rating on Google. General Manager Vesevick said Food and Beverage Director Chapple and Restaurant Manager Incardone are doing a great job improving service levels.

Chairman O'Shea asked about room rental rates and said he usually meets with Glen Ellyn Paddle Board in one of the rooms at the Links, but a fellow board member organized the meeting and was informed there was a \$250 fee. Food and Beverage Director Chapple clarified in order to reserve one of the private rooms there is a \$250 food and beverage minimum or a just a \$35 service fee, which is at the option of the group. Commissioner Reinke said the minimum is not a bad idea. Commissioner Graham asked if everyone is trained about room rentals. Food and Beverage Director Chapple replied only managers should be responding to these inquiries.

Commissioner Reinke said the Links ads on radio station 670 are good. Chairman O'Shea indicated the recent piece of on WGN was great. Chairman O'Shea suggested the radio stations be contacted about hosting a live-remote broadcast here at the Links. General Manager Vesevick indicated the new marketing person specializes in public relations, so we will be seeing more of this.

General Manager Vesevick noted the dining room remodel is on schedule and there will be several promotions to welcome back customers. Chairman O'Shea asked about upcoming fall events at Reserve 22. Food and Beverage Director Chapple said the following events are scheduled for the week of the dining room relaunch.

Wednesday – Golf Professional Chip Beck will be on hand with his Ryder Cup trophy.

Thursday – Local and repeat customers will be invited to experience the new dining room.

Friday – The new dining room will be open to the public.

Food and Beverage Director Chapple said staff is also working towards coordinating the relaunch with Oktoberfest and have Chef Tom appear on a local televised cooking segment. Food and Beverage Director Chapple said the menu will be changing every six (6) months to make it more seasonal.

Chairman O'Shea recommended Reserve 22 stream the local high school games and publicize this information to the community. Food and Beverage Director Chapple noted Reserve 22 is now part of the football card fundraiser program for both Glenbard South and Glenbard West. Chairman O'Shea also suggested hosting a family Halloween event that ties-in with the Halloween walk held in downtown Glen Ellyn. Commissioner Graham thought this was a good idea to offer lunch at Reserve 22 after families are done with the Halloween walk.

**C. Financial Report – General Manager Jeff Vesevick**

**1. Village Links/Reserve 22 – Financial Statements - July 2018**

General Manager Vesevick reported revenues are suffering due to the poor weather experienced in 2018. The change in net position is better because of reduced capital spending. Debt service costs are lower this year. The Village Links/Reserve 22 may not be able to cover all costs this year, which is why it is important to have cash reserves on-hand. The Links is down 4,500 rounds this year, and hopefully a good fall will help recover this. The proposed 2019 budget will be presented at the next Recreation meeting. Chairman O'Shea asked if there will be a financial forecast presented for the current year. General Manager Vesevick responded this will be presented at the next meeting.

**D. Trustee Liaison Report – John Kenwood**

Trustee Kenwood updated the Commission on the activities of the Village Board. Kenwood noted the Village Board will hold a key meeting on Monday, August 27, 2018 to discuss the funding mechanisms for the proposed parking garage and central business district streetscaping project. The Taylor underpass is currently underway. The Geische apartment development is moving forward.

**5. DISCUSSION – Capital Needs Schedule**

**1. Village Links/Reserve 22 – Five Year Capital Forecast**

Vesevick presented the Five-Year Forecast to the Commission. For 2018, the trim mower at \$33,000, the Cushman trickster at \$27,000, and the server at \$10,000 will be replaced. Vesevick said staff reviews the equipment needs every year and decides which items can be repaired and/or replaced.

**6. OTHER BUSINESS**

**1. CBP Open Letter**

Vesevick indicated the Civic Betterment Party asked the June 30, 2018 letter regarding local participation be distributed to the Recreation Commissioners.

**7. NEXT REGULAR MEETING FRIDAY, SEPTEMBER 28, 2018**

O'Shea indicated he would not be able to attend the September 28, 2018 meeting and said he will email the Commissioners for an alternate date.

8. **ADJOURN**

Commissioner Diver moved and Commissioner Reinke seconded, to adjourn the meeting. The meeting was adjourned at 8:22a.m.

**Submitted by Aileen Haslett, Recording Secretary**  
**Reviewed by General Manager Jeff Vesevick**



**Recreation Commission**  
Village Links/Reserve 22  
Glen Ellyn, IL 60137

Meeting: 10/05/18 07:00 AM  
Department: Recreation Commission  
Department Head: Jeff Vesevick  
Category: Report  
Prepared By: Ann Pedersen

**SCHEDULED**

**AGENDA ITEM (ID # 3587)**

DOC ID: 3587

---

---

## **Village Links/Reserve 22 - Manager's Report - August 2018**

**ATTACHMENTS:**

- Managers Report 100518 (PDF)

## Manager's Report for August 2018

Submitted by Jeff Vesevick, General Manager

August is typically the wettest month of the year, making it a challenge to excel in golf revenues. This year was no exception. This year 5.6" of rain fell over 12 days, which is an inch more than the average of 4.6" for August. The excessive rain resulted in golf cars being grounded 2 days. August was also warm and humid, with 15 days 85 degrees or above.

| High Temperatures in August |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                             | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
| 100° days                   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 90° days                    | 4    | 1    | 3    | 1    |      | 3    | 9    | 3    | 6    | 1    |      | 5    | 2    | 5    | 1    | 6    | 4    | 6    | 3    | 2    |
| 80° days                    | 19   | 19   | 24   | 15   | 17   | 17   | 10   | 19   | 20   | 15   | 18   | 17   | 18   | 20   | 11   | 18   | 19   | 19   | 20   | 19   |
| 70° days                    | 8    | 11   | 4    | 13   | 13   | 10   | 11   | 9    | 5    | 9    | 13   | 8    | 11   | 6    | 16   | 6    | 8    | 6    | 8    | 10   |
| 60° days                    |      | 1    |      | 2    | 1    | 1    | 1    |      |      | 6    |      | 1    |      |      | 3    | 1    |      |      |      |      |
| 50° days                    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 40° days                    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 30° days                    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Rain                        | 5.6" | 1.0" | 4.2" | 5.4" | 5.7" | 2.3" | 3.8" | 3.9" | 5.0" | 4.5" | 1.8" | 8.6" | 3.5" | 2.3" | 4.0" | 2.4" | 4.7" | 4.7" | 1.9" | 2.0" |

## GOLF

While Rounds played during the month were down significantly from last year, we were able to post the fourth highest revenue for August in the past ten years, aided by increase in fees, and the good performance of the Driving Range.

**Rounds played** were down 9% for the month, and are down 10% for the year

**Green Fee revenue** was down 7% for the month, as is down 7% for the year

**Driving Range revenue** was up 14% for the month, and is up 4% for the year

**Motor Car revenue** was down 6% for the month, and is down 7% for the year

**Pro Shop sales** were down 2% for the month, and are down 2% for the year

| <b>Golf Revenue August</b>                               |                |                |                |                |                |                |                |                |                |                |
|----------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                                          | <b>2009</b>    | <b>2010</b>    | <b>2011</b>    | <b>2012</b>    | <b>2013</b>    | <b>2014</b>    | <b>2015</b>    | <b>2016</b>    | <b>2017</b>    | <b>2018</b>    |
| Rounds                                                   | 12,030         | 12,453         | 12,420         | 11,823         | 12,451         | 12,385         | 13,242         | 11,176         | 12,220         | 11,145         |
| Green Fees                                               | 299,211        | 295,170        | 286,660        | 273,188        | 303,350        | 277,455        | 324,654        | 285,344        | 312,940        | 291,845        |
| Driving Range                                            | 38,459         | 31,896         | 33,407         | 33,178         | 37,426         | 48,085         | 45,160         | 38,251         | 43,355         | 49,420         |
| Pro Shop                                                 | 21,059         | 19,673         | 23,008         | 21,943         | 25,303         | 24,363         | 30,781         | 20,834         | 26,196         | 25,808         |
| Carts                                                    | 62,017         | 67,018         | 72,236         | 69,288         | 83,248         | 73,506         | 88,648         | 77,363         | 91,898         | 86,765         |
| Resident Cards                                           | 846            | 1,194          | 889            | 1,000          | 1,415          | 1,270          | 1,080          | 560            | 710            | 690            |
| Miscellaneous                                            | 5,920          | 9,261          | 6,963          | 10,400         | 15,535         | 11,212         | 7,869          | 7,597          | 8,501          | 7,085          |
| <b>Total Revenue</b>                                     | <b>427,534</b> | <b>423,953</b> | <b>423,123</b> | <b>409,617</b> | <b>468,882</b> | <b>435,512</b> | <b>498,193</b> | <b>429,950</b> | <b>483,600</b> | <b>461,613</b> |
| <i>Rounds played were the least in the past 10 years</i> |                |                |                |                |                |                |                |                |                |                |

Weekend Permanent Starting times ended the season on Sunday, August 26.

126 players participated in the Glen Ellyn Open Championship on Sunday, August 19, slightly above last year's field of 118 contestants. August is Championship month for the Village Links, as the Over 60 Men's 9-hole league and the Swingin' Set Ladies league both crowned champions. The Village Links also conducted championship tournaments for Juniors, Husband-Wife teams, and a Match Play Championship for men.

There were 22 outside events in August, 5 less than 2017. The outings were of various sizes, and generated \$41,969 in golf revenue, down 28% from a year ago. However, Reserve 22 benefited \$16,872 from the outings, up 67% over last year's outings. Revenues from outings accounted for nearly 10% of related golf revenues.

The Golf Staff offered a **Fall Special Membership** for \$199, to inspire continued play in the later months of the year, when play typically drops off. The offer is similar to the popular *Spring Special*, introduced 4 years ago. Fall Special Members will receive ½ price green fees on weekdays in September, and FREE weekday green fees for the rest of the year, for the \$199 membership. Purchasers not realizing at least \$199 in discount value will receive a credit for the difference, to be used in 2018. Not yet as popular, 13 Guests took advantage of the offer.

The FALL FEST version of **Touring the Links** was published and mailed to over 5,000 regular customers, informing them of the annual promotions. The newsletter is also available on the website, and emails were sent out to more than 11,600 addresses. **FALL FEST** is an annual promotion to increase traffic in the slower fall months, as most of our programmed leagues and lesson programs end in August.

The 2<sup>nd</sup> Annual fall version of the PGA Junior League attracted 44 junior golfers, roughly half of the successful summer league, and 11 more than the initial program of 2016. High School golf practices and matches begin in August, and will continue through September.

## **GROUNDS**

August weather was not great for golf. It is the wettest month of the year on average receiving 4.60 of rain. This August we had 5.59" of rain over 12 days. Temperatures were also above average. There were 15 days above 85°. Golf carts were grounded 2 days during the month. The golf course continued to be in very good shape. There was a power outage from 12:30 – 5:30 PM Monday August 20<sup>th</sup>.

### **Grounds**

1. A new drain tile was installed in the left rough of #9 on the 9 hole course.
2. The bunkers were rehabbed 3 times after rains washed them out.
3. Litter was removed from the parkways twice.
4. Greens, tees and fairways were treated twice for disease.
5. The 18 hole greens and putting greens were top dressed 3 times.
6. Staff continued hand trimming around sprinkler heads.

### **Mechanical and Building Maintenance**

1. New condensate drain lines were installed for the south walk-in cooler.
2. Twenty 4 cutting units were sharpened.
3. Twelve pieces of equipment were serviced.
4. The kitchen and bar equipment was serviced.
5. The front axle assembly was replaced on a Ford#3600 tractor.
6. The top dressing brush was repaired.
7. LED Replacement lights were installed in the south walk-in cooler.

### **Horticulture**

1. Flower beds were weeded twice.
2. The police station and fire station #2 landscape beds were weeded.
3. Landscape shrub trimming continued.

## **RESERVE 22**

Reserve 22 revenues were up 10% for the month of August. While the restaurant and bar saw a modest increase of 5%, banquets continue to be strong, showing a 44% increase from August of last year, aided in part by golf outings. Reserve 22 is still recovering from a dismal spring, but is up 1% in sales year to date. Banquets continue to grow at a steady pace, up 19% for the year. Overall sales are up 8%.

| Reserve 22 - August     |                |                |              | Year To Date     |                  |              |
|-------------------------|----------------|----------------|--------------|------------------|------------------|--------------|
| Restaurant              | 2017           | 2018           | +/-          | 2017             | 2018             | +/-          |
| Beverages               | 9,192          | 8,184          | -11.0%       | 42,350           | 37,526           | -11.4%       |
| Beer                    | 45,444         | 42,967         | -5.4%        | 235,550          | 222,814          | -5.4%        |
| Wine                    | 17,566         | 21,013         | 19.6%        | 104,874          | 122,313          | 16.6%        |
| Spirits                 | 21,906         | 24,071         | 9.9%         | 122,499          | 125,212          | 2.2%         |
| Food                    | 105,871        | 113,232        | 7.0%         | 634,882          | 639,166          | 0.7%         |
| <b>Total Restaurant</b> | <b>199,980</b> | <b>209,468</b> | <b>4.7%</b>  | <b>1,140,155</b> | <b>1,147,031</b> | <b>0.6%</b>  |
| Banquets                | 2017           | 2018           | +/-          | 2017             | 2018             | +/-          |
| Beverages               | 537            | 872            | 62.4%        | 11,530           | 9,138            | -20.7%       |
| Beer                    | 5,037          | 3,636          | -27.8%       | 38,910           | 38,093           | -2.1%        |
| Wine                    | 1,467          | 1,408          | -4.0%        | 24,282           | 20,086           | -17.3%       |
| Spirits                 | 5,109          | 11,010         | 115.5%       | 35,242           | 41,610           | 18.1%        |
| Food                    | 38,116         | 52,471         | 37.7%        | 248,240          | 306,554          | 23.5%        |
| Misc.                   | 740            | 4,235          | 472.3%       | 11,614           | 25,088           | 116.0%       |
| <b>Total Banquets</b>   | <b>51,007</b>  | <b>73,632</b>  | <b>44.4%</b> | <b>369,818</b>   | <b>440,569</b>   | <b>19.1%</b> |
|                         | 2017           | 2018           | +/-          | 2017             | 2018             | +/-          |
| <b>Other</b>            | <b>32,676</b>  | <b>29,194</b>  |              | <b>130,025</b>   | <b>183,617</b>   |              |
| <b>Total Reserve 22</b> | <b>283,662</b> | <b>312,293</b> | <b>10.1%</b> | <b>1,639,998</b> | <b>1,771,217</b> | <b>8.0%</b>  |

A large portion of the service staff has returned to college, and management is hiring new people for the fall.

Staff is preparing to re-launch the dining room, and is organizing events to draw attention. Marketing Strategist Julie Rusin is preparing materials to go out in mid-September, when construction is scheduled to begin.

Oktoberfest preparations are under way, as Chef Tom and F&B Director Brad Chapple are preparing special seasonal dishes and offerings, to coincide with the dining room renovation.



**Recreation Commission**  
Village Links/Reserve 22  
Glen Ellyn, IL 60137

Meeting: 10/05/18 07:00 AM  
Department: Recreation Commission  
Department Head: Jeff Vesevick  
Category: Report  
Prepared By: Ann Pedersen

**SCHEDULED**

**AGENDA ITEM (ID # 3588)**

DOC ID: 3588

---

## **Village Links/Reserve 22 - Financial Statements - August 2018**

**ATTACHMENTS:**

- Village Links - Financial Statements - August 2018 (PDF)

**VILLAGE LINKS / RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of August 31, 2018**

| ORG                      | DESCRIPTION             | 2018<br>BUDGET | MONTH      |            |              |        | YEAR-TO-DATE |              |              |        |  |
|--------------------------|-------------------------|----------------|------------|------------|--------------|--------|--------------|--------------|--------------|--------|--|
|                          |                         |                | 2018       | 2017       | DIFF         | % DIFF | 2018         | 2017         | DIFF         | % DIFF |  |
| REVENUES:                |                         |                |            |            |              |        |              |              |              |        |  |
| 5500                     | Village Links Revenues  | \$ 3,001,000   | \$ 463,284 | \$ 484,904 | \$ (21,621)  | -4%    | \$ 2,001,588 | \$ 2,131,942 | \$ (130,354) | -6%    |  |
| 5520                     | Reserve 22 Revenues     | 2,495,100      | 325,509    | 292,284    | 33,225       | 11%    | 1,784,433    | 1,700,257    | 84,176       | 5%     |  |
| Total Revenues           |                         | \$ 5,496,100   | \$ 788,793 | \$ 777,188 | \$ 11,604    | 1%     | \$ 3,786,021 | \$ 3,832,199 | \$ (46,178)  | -1%    |  |
| EXPENDITURES:            |                         |                |            |            |              |        |              |              |              |        |  |
| 55700                    | Administration          | \$ 388,853     | \$ 39,747  | \$ 29,055  | \$ 10,692    | 37%    | \$ 263,099   | \$ 235,977   | \$ 27,121    | 11%    |  |
| 55710                    | Golf Course Maintenance | 854,925        | 80,629     | 70,844     | 9,786        | 14%    | 536,719      | 477,119      | 59,601       | 12%    |  |
| 55720                    | Golf Services           | 722,646        | 103,797    | 72,813     | 30,984       | 43%    | 518,627      | 466,400      | 52,227       | 11%    |  |
| 55730                    | Reserve 22              | 2,243,966      | 353,961    | 245,786    | 108,174      | 44%    | 1,736,619    | 1,490,500    | 246,119      | 17%    |  |
| 55740                    | Stormwater Management   | 38,415         | 6,607      | 3,231      | 3,376        | 104%   | 16,000       | 35,270       | (19,270)     | -55%   |  |
| 55750                    | Pro Shop Merchandise    | 176,845        | 24,662     | 23,975     | 687          | 3%     | 115,201      | 116,990      | (1,789)      | -2%    |  |
| 55780                    | Motorized Carts         | 48,620         | 11,116     | 8,157      | 2,959        | 36%    | 29,988       | 27,026       | 2,963        | 11%    |  |
| 557X5                    | Mechanical Maintenance  | 164,290        | 22,706     | 10,127     | 12,578       | 124%   | 164,856      | 113,474      | 51,382       | 45%    |  |
| Total Operating Expenses |                         | \$ 4,638,560   | \$ 643,224 | \$ 463,989 | \$ 179,236   | 39%    | \$ 3,381,110 | \$ 2,962,756 | \$ 418,355   | 14%    |  |
| Operating Income         |                         | \$ 857,540     | \$ 145,569 | \$ 313,200 | \$ (167,631) | -54%   | \$ 404,911   | \$ 869,444   | \$ (464,533) | -53%   |  |
|                          |                         |                |            |            |              |        |              |              |              |        |  |
| Debt Service             |                         | 652,096        | -          | -          | -            | 0%     | 66,048       | 72,573       | (6,525)      | -9%    |  |
| Capital Expenditures     |                         | 268,542        | 17,895     | -          | 17,895       | 0%     | 68,347       | 398,868      | (330,521)    | -83%   |  |
| CHANGE IN NET POSITION   |                         | \$ (63,098)    | \$ 127,674 | \$ 313,200 | \$ (185,526) | -59%   | \$ 270,517   | \$ 398,003   | \$ (127,486) | -32%   |  |

**KEY METRICS**

|                                         | <u>Goal</u> |          |          |          |     |     |    |
|-----------------------------------------|-------------|----------|----------|----------|-----|-----|----|
| Personnel Expenses as % of Sales        | 46%         | 49%      | 33%      | 16%      | 47% | 42% | 6% |
| Cash Balance (End of Month, in \$000's) | \$ 1,438    | \$ 1,671 | \$ 2,125 | \$ (454) |     |     |    |

**VILLAGE LINKS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**GOLF**  
(Including Administration, Grounds, & Mechanical Maintenance)  
**As of August 31, 2018**

| ORG/<br>OBJECT | DESCRIPTION                        | 2018<br>BUDGET      | MONTH             |                   |                    |             | YEAR-TO-DATE        |                     |                     |             |
|----------------|------------------------------------|---------------------|-------------------|-------------------|--------------------|-------------|---------------------|---------------------|---------------------|-------------|
|                |                                    |                     | 2018              | 2017              | DIFF               | % DIFF      | 2018                | 2017                | DIFF                | % DIFF      |
| 5500           | <b>VILLAGE LINKS REVENUES:</b>     |                     |                   |                   |                    |             |                     |                     |                     |             |
| 440550         | Green Fees                         | \$ 1,850,000        | \$ 291,845        | \$ 312,940        | \$ (21,095)        | -7%         | \$ 1,198,402        | \$ 1,289,394        | \$ (90,992)         | -7%         |
| 440554         | Pro Shop - Sales                   | 195,000             | 25,808            | 26,196            | (388)              | -1%         | 127,568             | 130,456             | (2,888)             | -2%         |
| 440555         | Motor Carts                        | 560,000             | 86,765            | 91,898            | (5,133)            | -6%         | 348,703             | 375,012             | (26,309)            | -7%         |
| 440556         | Driving Range                      | 260,000             | 49,420            | 43,355            | 6,065              | 14%         | 210,839             | 203,645             | 7,193               | 4%          |
| 440557         | Resident Cards                     | 32,000              | 690               | 710               | (20)               | -3%         | 31,190              | 32,055              | (865)               | -3%         |
| 460100         | Investment Income                  | 9,000               | 1,199             | 801               | 399                | 50%         | 10,873              | 4,728               | 6,145               | 130%        |
| 489000         | Miscellaneous Revenue              | 95,000              | 7,526             | 8,940             | (1,414)            | -16%        | 73,840              | 97,189              | (23,349)            | -24%        |
| 489100         | Miscellaneous - Over/Short         | -                   | 31                | 65                | (34)               | -53%        | 173                 | (538)               | 711                 | -132%       |
|                | <b>Total Revenues</b>              | <b>\$ 3,001,000</b> | <b>\$ 463,284</b> | <b>\$ 484,904</b> | <b>\$ (21,621)</b> | <b>-4%</b>  | <b>\$ 2,001,588</b> | <b>\$ 2,131,942</b> | <b>\$ (130,354)</b> | <b>-6%</b>  |
|                | <b>COST OF GOODS SOLD:</b>         |                     |                   |                   |                    |             |                     |                     |                     |             |
| 520945         | Cost of Goods Sold - Pro Shop      | \$ 147,225          | \$ 21,155         | \$ 21,062         | \$ 93              | 0%          | \$ 94,957           | \$ 97,867           | \$ (2,911)          | -3%         |
|                | <b>Total Cost of Goods Sold</b>    | <b>\$ 147,225</b>   | <b>\$ 21,155</b>  | <b>\$ 21,062</b>  | <b>\$ 93</b>       | <b>0%</b>   | <b>\$ 94,957</b>    | <b>\$ 97,867</b>    | <b>\$ (2,911)</b>   | <b>-3%</b>  |
|                | <b>Gross Profit</b>                | <b>\$ 2,853,775</b> | <b>\$ 442,129</b> | <b>\$ 463,843</b> | <b>\$ (21,714)</b> | <b>-5%</b>  | <b>\$ 1,906,632</b> | <b>\$ 2,034,075</b> | <b>\$ (127,444)</b> | <b>-6%</b>  |
|                | <b>OTHER OPERATING EXPENSES:</b>   |                     |                   |                   |                    |             |                     |                     |                     |             |
| 510100         | Salaries - Pensionable             | \$ 865,895          | \$ 107,659        | \$ 77,260         | \$ 30,399          | 39%         | \$ 540,239          | \$ 531,664          | \$ 8,575            | 2%          |
| 510120         | Salaries - Non-Pensionable         | 219,275             | 47,610            | 28,514            | 19,096             | 67%         | 132,605             | 109,852             | 22,754              | 21%         |
| 510200         | Salaries - Overtime                | 4,500               | 1,690             | 1,318             | 372                | 28%         | 4,674               | 3,068               | 1,605               | 52%         |
| 510400         | FICA                               | 83,425              | 11,823            | 8,068             | 3,754              | 47%         | 50,875              | 48,396              | 2,479               | 5%          |
| 510500         | IMRF                               | 85,710              | 10,425            | 7,893             | 2,532              | 32%         | 52,314              | 53,808              | (1,493)             | -3%         |
| 590600         | Health Insurance                   | 109,400             | 12,235            | 8,216             | 4,018              | 49%         | 72,216              | 67,162              | 5,054               | 8%          |
| 52XXXX         | Contractual Services               | 535,664             | 65,753            | 36,059            | 29,694             | 82%         | 468,652             | 336,180             | 132,472             | 39%         |
| 53XXXX         | Commodities                        | 343,500             | 10,915            | 29,813            | (18,898)           | -63%        | 227,959             | 224,259             | 3,700               | 2%          |
|                | <b>Total Operating Expenses</b>    | <b>\$ 2,247,369</b> | <b>\$ 268,109</b> | <b>\$ 197,141</b> | <b>\$ 70,969</b>   | <b>36%</b>  | <b>\$ 1,549,534</b> | <b>\$ 1,374,388</b> | <b>\$ 175,146</b>   | <b>13%</b>  |
|                | <b>Operating Income</b>            | <b>\$ 606,406</b>   | <b>\$ 174,020</b> | <b>\$ 266,702</b> | <b>\$ (92,682)</b> | <b>-35%</b> | <b>\$ 357,097</b>   | <b>\$ 659,687</b>   | <b>\$ (302,590)</b> | <b>-46%</b> |
|                | <b>Operating Income Percentage</b> | <b>20%</b>          | <b>38%</b>        | <b>55%</b>        |                    |             | <b>18%</b>          | <b>31%</b>          |                     |             |

**KEY METRICS**

|                                  |             |          |          |         |  |          |          |         |  |
|----------------------------------|-------------|----------|----------|---------|--|----------|----------|---------|--|
|                                  | <u>Goal</u> |          |          |         |  |          |          |         |  |
| Rounds Played                    | 72,000      | 11,145   | 12,220   | (1,075) |  | 46,934   | 52,499   | (5,565) |  |
| Revenue Per Round                | \$ 41.68    | \$ 41.57 | \$ 39.68 | \$ 1.89 |  | \$ 42.65 | \$ 40.61 | \$ 2.04 |  |
| Resident Cards Sold              | N/A         | 42       | 42       | -       |  | 2,561    | 2,597    | (36)    |  |
| Cost of Goods Sold % - Pro Shop  | 76%         | 82%      | 80%      | 2%      |  | 74%      | 75%      | -1%     |  |
| Personnel Expenses as % of Sales | 46%         | 41%      | 27%      | 14%     |  | 43%      | 38%      | 4%      |  |

VILLAGE LINKS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
GOLF  
(Including Administration, Grounds, & Mechanical Maintenance)  
As of August 31, 2018

| ORG/<br>OBJECT                                                                                                | DESCRIPTION | 2018<br>BUDGET | MONTH    |          |            |        | YEAR-TO-DATE |           |             |        |
|---------------------------------------------------------------------------------------------------------------|-------------|----------------|----------|----------|------------|--------|--------------|-----------|-------------|--------|
|                                                                                                               |             |                | 2018     | 2017     | DIFF       | % DIFF | 2018         | 2017      | DIFF        | % DIFF |
| <b><u>MISCELLANEOUS REVENUE</u></b>                                                                           |             |                |          |          |            |        |              |           |             |        |
| Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories: |             |                |          |          |            |        |              |           |             |        |
| Handicap Service                                                                                              |             |                | \$ 290   | \$ 150   | \$ 140     |        | \$ 25,215    | \$ 22,725 | \$ 2,490    |        |
| Police Station Landscaping Credit                                                                             |             |                | -        | -        | -          |        | -            | 22,391    | (22,391)    |        |
| Hand Cart Rentals                                                                                             |             |                | 3,560    | 3,441    | 119        |        | 15,354       | 17,584    | (2,230)     |        |
| Adult & Junior Golf Lessons                                                                                   |             |                | 392      | 1,852    | (1,460)    |        | 12,681       | 13,064    | (383)       |        |
| Club Repair                                                                                                   |             |                | 419      | 1,177    | (758)      |        | 4,324        | 5,646     | (1,322)     |        |
| Golf Club Rentals                                                                                             |             |                | 1,560    | 1,180    | 380        |        | 4,360        | 4,300     | 60          |        |
| Locker Rentals                                                                                                |             |                | -        | -        | -          |        | 3,360        | 3,600     | (240)       |        |
| Memorial Tree Donation                                                                                        |             |                | -        | -        | -          |        | 250          | 500       | (250)       |        |
| Sales Tax (1.75%)                                                                                             |             |                | 441      | 438      | 2          |        | 2,013        | 2,072     | (59)        |        |
| Caddie Equipment                                                                                              |             |                | -        | -        | -          |        | 150          | 120       | 30          |        |
| Foot Golf Ball Rentals                                                                                        |             |                | 60       | 75       | (15)       |        | 235          | 395       | (160)       |        |
| ATM Machine Commissions                                                                                       |             |                | 51       | 48       | 3          |        | 135          | 135       | 0           |        |
| Misc. Tournament Prize                                                                                        |             |                | -        | -        | -          |        | -            | 2,376     | (2,376)     |        |
| Misc. Outing                                                                                                  |             |                | 395      | -        | 395        |        | 395          | 536       | (141)       |        |
| Misc./Misc.                                                                                                   |             |                | 357      | 578      | (220)      |        | 5,367        | 1,745     | 3,622       |        |
| Total                                                                                                         |             | \$ 95,000      | \$ 7,526 | \$ 8,940 | \$ (1,414) |        | \$ 73,840    | \$ 97,189 | \$ (23,349) |        |

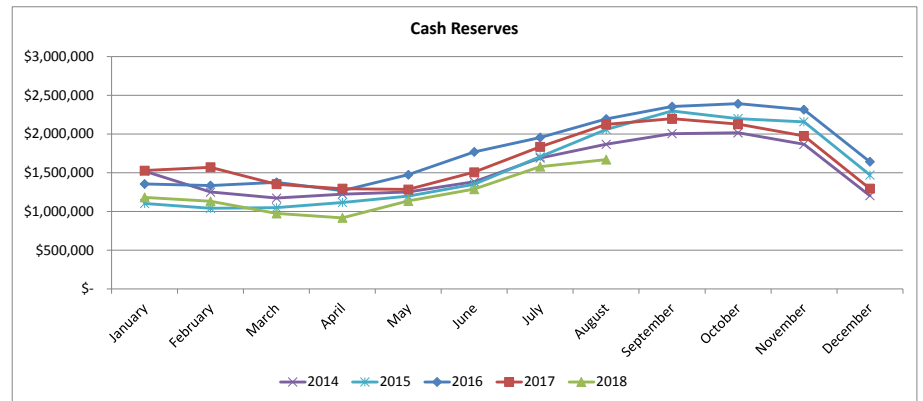
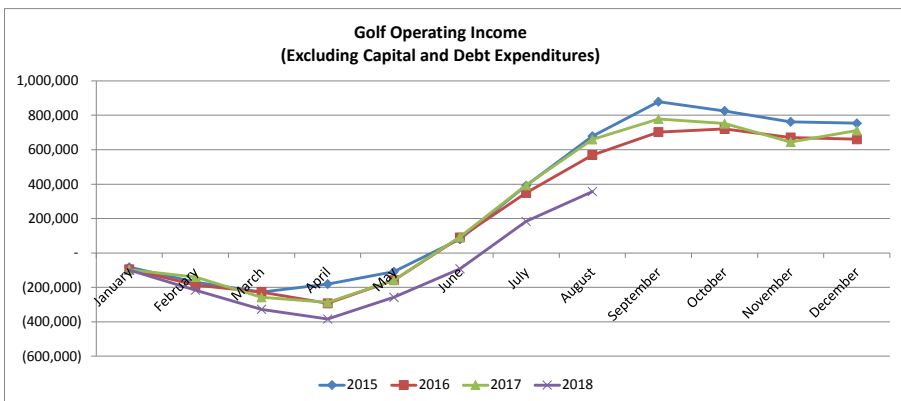
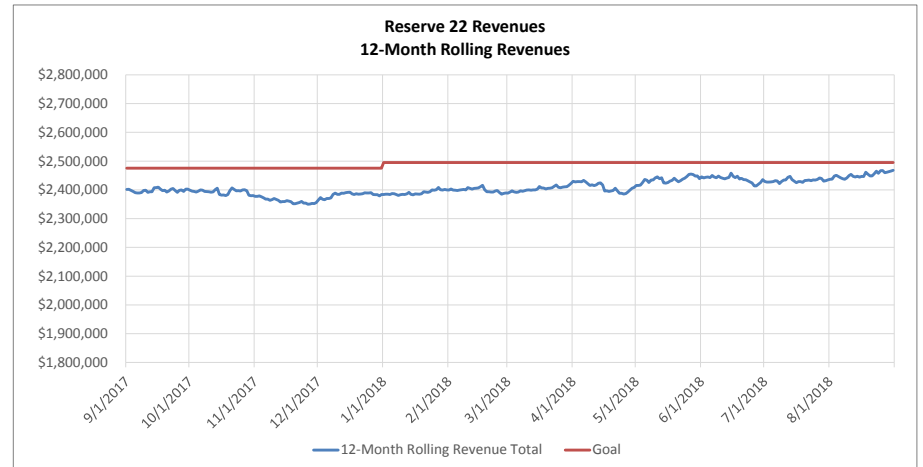
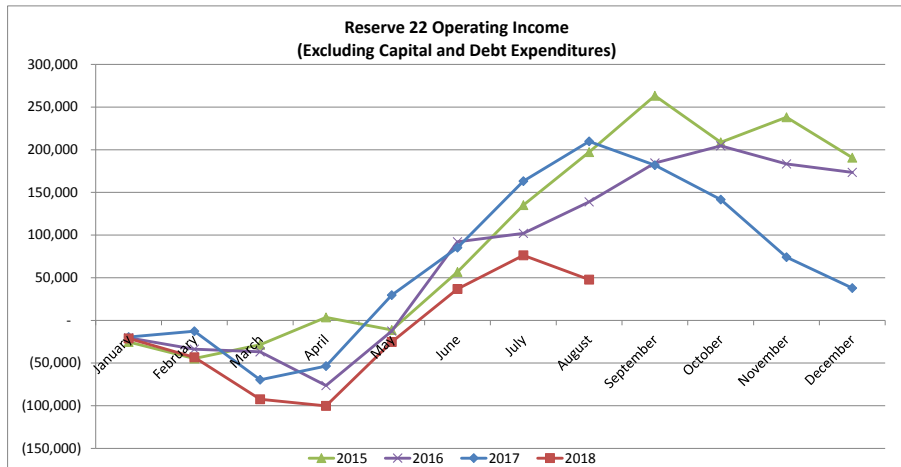
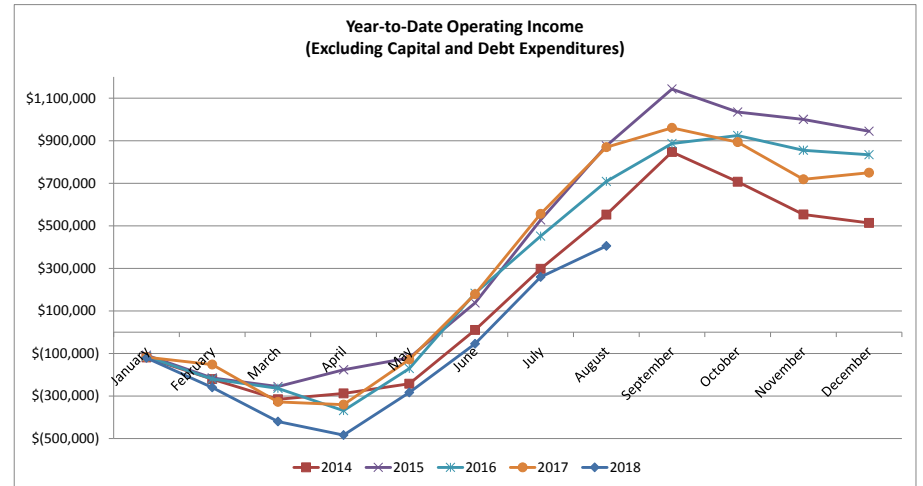
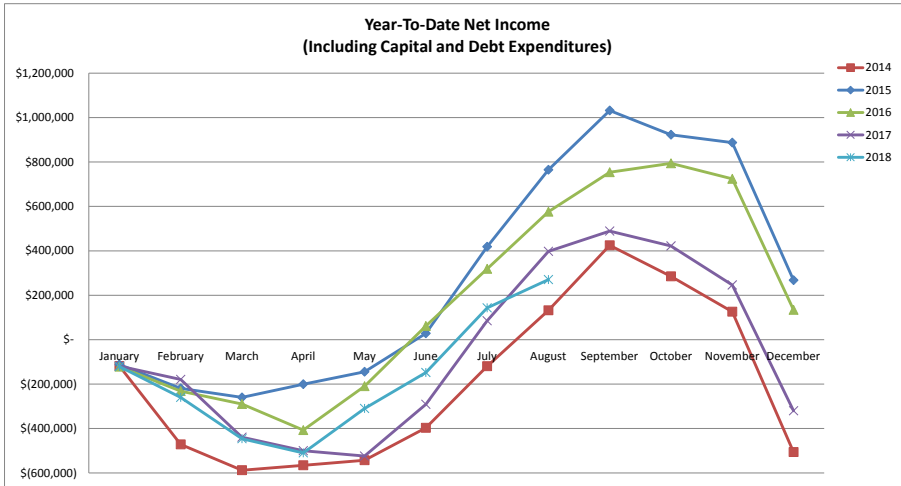
**RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of August 31, 2018**

| ORG/<br>OBJECT | DESCRIPTION                               | 2018<br>BUDGET      | MONTH              |                   |                    |              | YEAR-TO-DATE        |                     |                     |             |
|----------------|-------------------------------------------|---------------------|--------------------|-------------------|--------------------|--------------|---------------------|---------------------|---------------------|-------------|
|                |                                           |                     | 2018               | 2017              | DIFF               | % DIFF       | 2018                | 2017                | DIFF                | % DIFF      |
| 5520           | <b>RESERVE 22 REVENUES:</b>               |                     |                    |                   |                    |              |                     |                     |                     |             |
| 441100         | Food                                      | \$ 1,350,000        | \$ 172,165         | \$ 150,893        | \$ 21,272          | 14%          | \$ 979,508          | \$ 911,693          | \$ 67,815           | 7%          |
| 441101         | Liquor                                    | 250,000             | 39,101             | 31,149            | 7,953              | 26%          | 183,116             | 172,239             | 10,877              | 6%          |
| 441102         | Beer                                      | 475,000             | 60,382             | 67,243            | (6,861)            | -10%         | 321,410             | 340,015             | (18,605)            | -5%         |
| 441103         | Wine                                      | 200,000             | 22,422             | 19,033            | 3,388              | 18%          | 141,773             | 129,156             | 12,617              | 10%         |
| 441104         | NA Beverages                              | 100,000             | 13,999             | 14,600            | (600)              | -4%          | 66,189              | 74,786              | (8,597)             | -11%        |
| 441106         | Room Charges                              | -                   | 2,000              | 50                | 1,950              | 3900%        | 3,100               | 1,830               | 1,270               | 69%         |
| 441107         | Service Charges                           | 120,000             | 15,451             | 9,312             | 6,139              | 66%          | 89,291              | 70,539              | 18,752              | 27%         |
| 489000         | Miscellaneous Revenue                     | 100                 | (11)               | 5                 | (16)               | -313%        | 45                  | -                   | 45                  | 0%          |
|                | <b>Total Revenues</b>                     | <b>\$ 2,495,100</b> | <b>\$ 325,509</b>  | <b>\$ 292,284</b> | <b>\$ 33,225</b>   | <b>11%</b>   | <b>\$ 1,784,433</b> | <b>\$ 1,700,257</b> | <b>\$ 84,176</b>    | <b>5%</b>   |
|                | <b>COST OF GOODS SOLD:</b>                |                     |                    |                   |                    |              |                     |                     |                     |             |
| 530400         | Cost of Goods Sold - Beer                 | \$ 131,600          | \$ 20,338          | \$ 10,003         | \$ 10,335          | 103%         | \$ 82,858           | \$ 78,031           | \$ 4,827            | 6%          |
| 530401         | Cost of Goods Sold - Wine                 | 78,000              | 10,930             | 3,205             | 7,725              | 241%         | 44,764              | 32,725              | 12,038              | 37%         |
| 530402         | Cost of Goods Sold - Liquor               | 45,000              | 12,702             | 5,144             | 7,558              | 147%         | 43,397              | 26,137              | 17,259              | 66%         |
| 530405         | Cost of Goods Sold - NA Beverages         | 35,000              | 7,400              | 5,191             | 2,209              | 43%          | 25,961              | 25,974              | (13)                | 0%          |
| 530420         | Cost of Goods Sold - Food                 | 445,500             | 69,569             | 58,682            | 10,886             | 19%          | 367,309             | 308,050             | 59,259              | 19%         |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 735,100</b>   | <b>\$ 120,939</b>  | <b>\$ 82,226</b>  | <b>\$ 38,713</b>   | <b>47%</b>   | <b>\$ 564,288</b>   | <b>\$ 470,918</b>   | <b>\$ 93,370</b>    | <b>20%</b>  |
|                | <b>Gross Profit</b>                       | <b>\$ 1,760,000</b> | <b>\$ 204,571</b>  | <b>\$ 210,058</b> | <b>\$ (5,488)</b>  | <b>-3%</b>   | <b>\$ 1,220,145</b> | <b>\$ 1,229,339</b> | <b>\$ (9,194)</b>   | <b>-1%</b>  |
|                | <b>Gross Profit Percentage</b>            | <b>71%</b>          | <b>63%</b>         | <b>72%</b>        |                    |              | <b>68%</b>          | <b>72%</b>          |                     |             |
|                | <b>OTHER OPERATING EXPENSES:</b>          |                     |                    |                   |                    |              |                     |                     |                     |             |
| 510100         | Salaries - Pensionable                    | \$ 570,000          | \$ 78,599          | \$ 53,238         | \$ 25,361          | 48%          | \$ 434,664          | \$ 382,001          | \$ 52,663           | 14%         |
| 510120         | Salaries - Non-Pensionable                | 358,500             | 79,321             | 49,198            | 30,124             | 61%          | 328,862             | 233,310             | 95,552              | 41%         |
| 510200         | Salaries - Overtime                       | 22,000              | 1,777              | 4,376             | (2,599)            | -59%         | 6,940               | 26,062              | (19,122)            | -73%        |
| 510399         | Tips Paid Through Payroll                 | -                   | (92)               | (2,168)           | 2,076              | -96%         | 1,947               | 2,971               | (1,023)             | -34%        |
| 510400         | FICA                                      | 101,146             | 16,026             | 10,454            | 5,572              | 53%          | 73,300              | 62,673              | 10,627              | 17%         |
| 510500         | IMRF                                      | 56,380              | 8,564              | 6,394             | 2,170              | 34%          | 46,822              | 47,196              | (374)               | -1%         |
| 590600         | Health Insurance                          | 70,000              | 11,221             | 3,638             | 7,583              | 208%         | 52,471              | 29,581              | 22,889              | 77%         |
| 52XXXX         | Contractual Services                      | 197,840             | 17,702             | 24,941            | (7,239)            | -29%         | 127,547             | 146,577             | (19,030)            | -13%        |
| 53XXXX         | Commodities                               | 133,000             | 19,905             | 13,491            | 6,414              | 48%          | 99,778              | 89,212              | 10,566              | 12%         |
|                | <b>Total Operating Expenses</b>           | <b>\$ 1,508,866</b> | <b>\$ 233,022</b>  | <b>\$ 163,561</b> | <b>\$ 69,461</b>   | <b>42%</b>   | <b>\$ 1,172,331</b> | <b>\$ 1,019,582</b> | <b>\$ 152,749</b>   | <b>15%</b>  |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 251,134</b>   | <b>\$ (28,451)</b> | <b>\$ 46,498</b>  | <b>\$ (74,949)</b> | <b>-161%</b> | <b>\$ 47,814</b>    | <b>\$ 209,757</b>   | <b>\$ (161,943)</b> | <b>-77%</b> |
|                | <b>Operating Income (Loss) Percentage</b> | <b>10%</b>          | <b>-9%</b>         | <b>16%</b>        |                    |              | <b>3%</b>           | <b>12%</b>          |                     |             |

**RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of August 31, 2018**

| ORG/<br>OBJECT                                                     | DESCRIPTION  | 2018<br>BUDGET | MONTH      |            |           |        | YEAR-TO-DATE |              |            |        |
|--------------------------------------------------------------------|--------------|----------------|------------|------------|-----------|--------|--------------|--------------|------------|--------|
|                                                                    |              |                | 2018       | 2017       | DIFF      | % DIFF | 2018         | 2017         | DIFF       | % DIFF |
| KEY METRICS                                                        |              |                |            |            |           |        |              |              |            |        |
|                                                                    |              |                | Goal       |            |           |        |              |              |            |        |
| Revenue Source:                                                    |              |                |            |            |           |        |              |              |            |        |
| Restaurant/Bar                                                     | N/A          |                | \$ 209,477 | \$ 200,063 | \$ 9,414  | 5%     | \$ 1,149,252 | \$ 1,140,442 | \$ 8,811   | 1%     |
| Banquets                                                           | N/A          |                | 86,848     | 59,628     | 27,220    | 46%    | 510,504      | 430,817      | 79,687     | 18%    |
| Other                                                              | N/A          |                | 29,184     | 32,593     | (3,409)   | -10%   | 124,677      | 128,999      | (4,322)    | -3%    |
| Total                                                              |              | \$ 2,495,100   | \$ 325,509 | \$ 292,284 | \$ 33,225 | 11%    | \$ 1,784,433 | \$ 1,700,257 | \$ 84,176  | 5%     |
| Reserve 22 Revenues (Last 12 Months)                               | \$ 2,495,100 |                |            |            |           |        | \$ 2,468,128 | \$ 2,397,282 | \$ 70,846  | 3%     |
| Reserve 22 Expenses (Last 12 Months)                               | \$ 2,243,966 |                |            |            |           |        | \$ 2,592,186 | \$ 2,154,626 | \$ 437,560 | 20%    |
| # Guest Checks (Restaurant/Bar)                                    | N/A          |                | 7,324      | 7,721      | (397)     |        | 39,159       | 39,583       | (424)      |        |
| Revenue Per Guest Check                                            | N/A          |                | \$ 28.60   | \$ 25.91   | \$ 2.69   |        | \$ 29.35     | \$ 28.81     | \$ 0.54    |        |
| # Guests (Restaurant/Bar)                                          | N/A          |                | 12,119     | 13,140     | (1,021)   |        | 67,301       | 70,034       | (2,733)    |        |
| Average Guest Spend                                                | N/A          |                | \$ 17.28   | \$ 15.23   | \$ 2.06   |        | \$ 17.08     | \$ 16.28     | \$ 0.79    |        |
| # Banquets & Events Held                                           | N/A          |                | 47         | 40         | 7         |        | 246          | 253          | (7)        |        |
| Cost of Goods Sold %                                               | 29%          |                | 37%        | 28%        | 9%        |        | 32%          | 28%          | 4%         |        |
| Cost of Goods Sold % (By Category):                                |              |                |            |            |           |        |              |              |            |        |
| Cost of Goods Sold - Beer                                          | 28%          |                | 34%        | 15%        | 19%       |        | 26%          | 23%          | 3%         |        |
| Cost of Goods Sold - Wine                                          | 39%          |                | 49%        | 17%        | 32%       |        | 32%          | 25%          | 6%         |        |
| Cost of Goods Sold - Liquor                                        | 18%          |                | 32%        | 17%        | 16%       |        | 24%          | 15%          | 9%         |        |
| Cost of Goods Sold - NA Beverages                                  | 35%          |                | 53%        | 36%        | 17%       |        | 39%          | 35%          | 4%         |        |
| Cost of Goods Sold - Food                                          | 33%          |                | 40%        | 39%        | 2%        |        | 37%          | 34%          | 4%         |        |
| Personnel Expenses as % of Sales                                   | 47%          |                | 60%        | 44%        | 16%       |        | 52%          | 46%          | 7%         |        |
| Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales |              |                |            |            |           |        |              |              |            |        |
|                                                                    | 77%          |                | 97%        | 72%        | 26%       |        | 84%          | 74%          | 11%        |        |

**Village Links / Reserve 22  
Dashboard Financial Report  
As of August 31, 2018**





**Recreation Commission**  
Village Links/Reserve 22  
Glen Ellyn, IL 60137

Meeting: 10/05/18 07:00 AM  
Department: Recreation Commission  
Department Head: Jeff Vesevick  
Category: Budget  
Prepared By: Ann Pedersen

**SCHEDULED**

**AGENDA ITEM (ID # 3589)**

DOC ID: 3589

---

---

## **Village Links/Reserve 22 - FY2019 Draft Budget**

**ATTACHMENTS:**

- 2019 Proposed Budget (PDF)

## VILLAGE LINKS / RESERVE 22 – BUDGET

### Facilities

The Village Links / Reserve 22 operates 4 facilities on 280 acres. These facilities are incorporated into a sophisticated storm water detention system that detains approximately 30% of Glen Ellyn's storm water and is a primary reason that the Village developed and operates these properties.

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

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

### Budget Organization

The Village Links / Reserve 22 has 3 operating divisions: Grounds, Golf and Reserve 22. The budget is divided into 7 accounting sections. Segregating expenditures by revenue center and by managerial responsibility allows us to monitor the financial performance of each revenue center and maintain managerial accountability for each line item.

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

Administration, 55700, includes line items not specific to an individual operating division, along with all capital expenditures and debt service.

## Financial Overview

No tax dollars are used to maintain or operate Village Links / Reserve 22, Lambert Lake, or Panfish Park. The Village Links / Reserve 22 and Stormwater Management operate solely from facility fees. Residents pay golf green fees at roughly a 40% discount off market prices.

Golf course and 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, \$150,000 per year in capital replacement, and maintain adequate cash reserves to buffer against the whims of a weather-dependent seasonal business.

Another major goal is to provide significant resident green fee discounts. In 2019, residents will receive roughly \$300,000 in discounts.

Debt Service - The fund is scheduled to make a \$344,000 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 \$314,000 annual debt service payment to retire bonds issued to fund the 2013 expansion of the driving range, parking lot, and clubhouse. The final debt service payment for that bond issue is due in 2033.

The golf course has generated sufficient profits during every fiscal year of operation to fully cover all debt service. Year 2014 was the first full year of operation with the expanded clubhouse. Cash reserves of more than \$1,570,000 are available to cover any short falls, and to fund future capital projects. The cash reserves were accumulated from prior year profits.

Profit - \$6,600,000 in profits have been earned in the 12 years since the 2004 golf course renovation. Those profits were used to make \$5,300,000 in debt service payments, reinvest \$1,458,000 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 are relatively flat for 2018, as the decline seems to be leveling off. Restaurant revenue is steadily increasing year after year, but the relatively low margin of profit makes a smaller impact on the bottom line.

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. A second straight year of unfavorable spring conditions will hold revenues down.

Future golf revenues are uncertain. Golf demand is stagnant. Revenues are held down by significant price competition stemming from an excessive number of golf courses operating in the market. Most public courses in the market are not-for-profit, and are subsidized by tax dollars.

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

Expenses - Cost containment efforts started in 2002 have allowed us to remain virtually flat in golf operations expenses from year to year. This containment of operating expense has kept the golf course profitable in spite of declining revenues.

Year 2018 has been a good fifth full year of operations with the restaurant, bar and banquet facility. Despite some unusual challenges, facility revenues have increased slightly. While golf revenues have been down the period, food and beverage operations have shown a moderate increase, most notably in the banquet business. We will continue to find ways to refine cost efficiency in Reserve 22, which will lead to maximization of profitability. We expect to be able to cover all expenses, including the 2013 portion of the debt service, without the use of tax dollars.

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. With the addition of a Marketing Strategist, more prevalent brand recognition should increase 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 24 interconnected ponds: one pond at Lambert Lake, one at Panfish Park and 22 on the golf course. Rain water entering the system at the northwest portion of the system flows from pond to pond via a series of underground storm drain pipes for more than a mile before leaving the golf course for the DuPage River.

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

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

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

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

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

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

Control Structure Replacement - Three concrete control structures are in fair condition for their age and will not be prohibitively expensive to replace in another 20-30 years.

## 2018 REVIEW

Year 2018 is the fifth full season of operations in the new facility. We will be able to cover debt, execute some capital needs, but will likely need the use of some cash reserves, as we have committed to making upgrades in the Reserve 22 dining room. The planned upgrades will address guest complaints of noise levels and improve the overall ambiance of the dining room.

## **Grounds (Golf Course Maintenance)**

Following a wet and cool spring, in which we aerated greens for the second consecutive season, we began to see warming and drying out in July and August. Along with the sub-par weather, the aeration hampered already unreliable spring revenues. However, aggressive top-dressing and fungicide applications returned the golf course conditions to the fast, firm, and lush conditions that our customers have come to expect.

## **Golf**

Golf rounds have remained relatively flat for the past three years. Extensive golf programming, in the form of nightly golf leagues, junior and adult lesson programs, and a variety of public events, keeps the Village Links as one of the busiest in the area. The recently expanded driving range has accommodated more patrons, as they appreciate the improved turf conditions. Driving range revenues have shown a slight increase, due to a minor fee increase.

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. The US Soccer Federation conducted a FootGolf outing for the second consecutive year, and the American FootGolf League hosted its qualifying events for its second annual National Championship. FootGolf generates about \$10,000 annually, with minimal associated costs.

Golf staff introduced PGA Jr. League golf in 2014. The initial summer league attracted 60 participants, and provided over \$10,000 in additional revenue, notably in green fees and driving range. In the past 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 Illinois and ranks in the top three nationally.

### **Pro Shop**

Pro Shop revenues 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 focuses 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.

### **Reserve 22 Restaurant**

#### 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 calendar year 2014. Restaurant revenues took a hit again in 2018, with the poor weather conditions of April, May, and June, hampering the attractiveness of outdoor dining, showing a relatively flat revenue base. The banquet business, however, continues at a steady, but slowing, growth rate of 13%.

#### Expenses

The most challenging expense to cover in the restaurant 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 full-time staff. 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 will be a major component to continued profitability.

## Debt Service

In 2002, 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 were 2% initially and top out at 3.9%. Annual principal and interest payments remain unchanged at about \$340,000. The bulk of the savings, about \$225,000, will be realized at the end of the issue, with a reduced final payment on January 1, 2023.

In October 2012, 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 were 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 2019

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. Every publicly owned golf course clubhouse built in the last 25 years in DuPage County has been supported with tax dollars. We are committed to retiring all of the related debt service with Village Links / Reserve 22 operating profits. A maturing restaurant business will begin to stabilize in profitability, especially with the steady increase in the more profitable banquet business. Increased marketing and public relations strategies promise to increase traffic in both golf and restaurant operations. Healthy cash reserves will ensure that debt payments are made without the use of tax monies.

Golf profitability will continue to be the key factor in the financial success of the Village Links. Green fees, cart fees, and driving range revenues will generate the bulk of the gross profits necessary to cover the outstanding debt service.

Food service is playing a much larger role than in the past. Food service revenues will continue to grow, as banquet sales and catering will contribute. Food service will generate a significant amount of the gross profits required to cover the debt service.

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

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

## Primary Initiatives for 2019

### 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 employees are trained in all areas of golf course and grounds maintenance, and having five full-time employees will ensure continuity and consistency.

### Golf

Programmed Golf - We will continue to offer an exceptional amount of programmed golf at the Village Links in 2019, including leagues, tournaments, and instructional schools and classes. The upkeep of these events is crucial in guaranteeing a consistent revenue flow. We will also look for new revenue streams, such as FootGolf, 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 tee times, getting the customers in those tee times started on time, and helping them move around the course in a reasonable amount of time. This is particularly crucial when we book smaller outing groups, who choose a shotgun start. The challenge is that over the years, with the increased distance golf balls are travelling, golf course capacity has been reduced. While we have historically teed off eight groups per hour, it is difficult to tee off seven groups per hour now.

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

Golf Outings - We must continue to increase the size and number of golf outings held in 2019. Marketing efforts conducted in 2014 and over the winter months has built a strong base of returning outside events. We will continue to look for ways to raise the revenues, by looking to offer more value added services. We will continue to build a reputation in the area as conducting professional, well run events. We must be conscious of the number of outings we book each year, so as not to alienate our regular customers and resident golfers, while maximizing profits.

## 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.

Restaurant & Bar - We will continue to operate Reserve 22 as a major bar and restaurant destination for lunch and dinner. We offer popular TV sports packages in the bar and live entertainment occasionally.

Banquet Room - The 150 guest Blue Heron Room is available for golf outing banquets and non-golf private parties. This room is also used for overflow dining when available. Special brunches are planned for Easter, Mother's Day, and Father's Day. One key factor in our success will be to make good use of our banquet and meeting rooms. Keeping those spaces productive will increase our profit percentages, as parties and meetings generally carry a lower overall variable cost as a percentage.

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

## Stormwater Management

This budget provides \$30,750 to maintain three Village parks: Lambert Lake Nature Preserve, Co-Op Park and Panfish Park. These parks are part of the Village Links' storm water detention system. Included in the maintenance of Panfish Park is maintenance of walkways that run through the Waters Edge Condominium Association and connect to the park. Also included are new maintenance requirements with the addition of the Glen Ellyn Police Department at Panfish Park.

Throughout the years, Village Links' revenues have paid for over \$1,000,000 in park maintenance. Staff will continue to collaborate with the Public Works Department to maintain these parks, and make improvements as necessary.

## Capital Projects

Our goal is to earmark \$150,000 annually for routine capital projects and equipment replacement. In 2019, \$274,000 is budgeted for 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 2019 is \$107,430, 7.15% of total pensionable wages. We have added a significant number of employees to IMRF in Reserve 22, in order to increase service consistency and minimize training costs and turnover.

## Personnel Costs

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

Proposed increases to the minimum wage will impact our cost for hourly employees. This will have a significant impact on Golf and Reserve 22. It will have a lesser impact in Grounds.

## 2019 GOALS

We have six major goals for 2019:

- 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 \$2,500,000 in annual revenue.
- 5 - **Constrain Expenditures** - Constrain expenditures to match revenues, without customers noticing the cutbacks.
- 6 - **Generate Profit** - Generate a gross profit to cover \$650,000 in debt service and \$274,000 in capital replacement.

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

Total Revenue - \$5,600,000

Rounds Played - 72,000

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

Reserve 22 - \$2,600,000

Controllable Expenses - Wages for seasonal and part-time employees is 28-29% of revenue. The cost of products for resale, including food, beer, wine, and beverages, is a combined 33% of revenue. Prime Costs total 70-74% 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                                       | 2017<br>ACTUAL      | 2018<br>ORIG BUDGET | 2018<br>REV BUDGET  | 2018<br>PROJECTION  | 2019<br>BUDGET      | 2019<br>% CHG 2018<br>ORG BUD |
|---------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|
| VILLAGE LINKS GOLF REVENUES                       | \$ 2,899,953        | \$ 3,001,000        | \$ 3,001,000        | \$ 2,825,110        | \$ 2,993,000        | -0.3%                         |
| RESERVE 22 REVENUES                               | 2,383,951           | 2,495,100           | 2,495,100           | 2,565,499           | 2,623,600           | 5.2%                          |
| <b>TOTAL REVENUES</b>                             | <b>\$ 5,283,904</b> | <b>\$ 5,496,100</b> | <b>\$ 5,496,100</b> | <b>\$ 5,390,609</b> | <b>\$ 5,616,600</b> | <b>2.2%</b>                   |
| ADMINISTRATION                                    | \$ 361,680          | \$ 388,853          | \$ 388,853          | \$ 386,043          | \$ 411,057          | 5.7%                          |
| GOLF COURSE MAINTENANCE                           | 701,784             | 854,925             | 854,925             | 788,645             | 835,951             | -2.2%                         |
| GOLF SERVICES                                     | 709,571             | 722,646             | 722,646             | 717,340             | 717,368             | -0.7%                         |
| RESERVE 22                                        | 2,344,581           | 2,243,966           | 2,243,966           | 2,310,588           | 2,275,945           | 1.4%                          |
| STORMWATER MANAGEMENT                             | 43,082              | 38,415              | 38,415              | 29,008              | 30,756              | -19.9%                        |
| PRO SHOP MERCHANDISE                              | 167,297             | 176,845             | 176,845             | 165,829             | 164,405             | -7.0%                         |
| MOTORIZED CARTS                                   | 42,984              | 48,620              | 48,620              | 40,295              | 43,641              | -10.2%                        |
| MECHANICAL MAINTENANCE                            | 162,909             | 164,290             | 164,290             | 192,646             | 172,879             | 5.2%                          |
| <b>TOTAL OPERATING EXPENSES</b>                   | <b>\$ 4,533,888</b> | <b>\$ 4,638,560</b> | <b>\$ 4,638,560</b> | <b>\$ 4,630,394</b> | <b>\$ 4,652,002</b> |                               |
| <b>TOTAL OPERATING CHANGE IN<br/>NET POSITION</b> | <b>\$ 750,016</b>   | <b>\$ 857,540</b>   | <b>\$ 857,540</b>   | <b>\$ 760,215</b>   | <b>\$ 964,598</b>   | <b>12.5%</b>                  |
| DEPRECIATION                                      | 363,156             | -                   | -                   | -                   | -                   | 0.0%                          |
| AMORTIZATION                                      | (1,547)             | -                   | -                   | -                   | -                   | 0.0%                          |
| GASB 68 PENSION EXPENSE                           | 112,550             | -                   | -                   | -                   | -                   | 0.0%                          |
| DEBT SERVICE                                      | 145,146             | 652,096             | 652,096             | 652,096             | 658,070             | 0.9%                          |
| CAPITAL OUTLAY                                    | 313,293             | 149,000             | 268,542             | 225,482             | 274,000             | 83.9%                         |
| <b>TOTAL CHANGE IN NET POSITION</b>               | <b>\$ (182,582)</b> | <b>\$ 56,444</b>    | <b>\$ (63,098)</b>  | <b>\$ (117,363)</b> | <b>\$ 32,528</b>    | <b>-42.4%</b>                 |
| <b>Available Cash Analysis</b>                    |                     |                     |                     |                     |                     |                               |
| Available, January 1, 2017                        | \$ 1,286,049        |                     |                     |                     |                     |                               |
| Preliminary FY2018 inflow / (outflow)             | \$ (117,363)        |                     |                     |                     |                     |                               |
| Budgeted FY2019 inflow / (outflow)                | \$ 32,528           |                     |                     |                     |                     |                               |
| Projected Available, December 31, 2019            | <u>\$ 1,201,214</u> |                     |                     |                     |                     |                               |
| Cash Reserve Policy (25% operating exp.)          | \$ 1,164,000        |                     |                     |                     |                     |                               |
| Amount Above Reserve Policy                       | <u>\$ 37,214</u>    |                     |                     |                     |                     |                               |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

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

| ORG                                              | OBJECT | ACCOUNT DESCRIPTION        |                  |                  |                  |                  |                  | 2019         |
|--------------------------------------------------|--------|----------------------------|------------------|------------------|------------------|------------------|------------------|--------------|
|                                                  |        |                            | 2017             | 2018             | 2018             | 2018             | 2019             | % CHG 2018   |
|                                                  |        |                            | ACTUAL           | ORIG BUD         | REV BUD          | PROJECTION       | BUDGET           | ORG BUD      |
| <b>5500 VILLAGE LINKS REVENUES</b>               |        |                            |                  |                  |                  |                  |                  |              |
| 5500                                             | 440550 | GREEN FEES                 | 1,821,518        | 1,850,000        | 1,850,000        | 1,730,000        | 1,850,000        | 0.0%         |
| 5500                                             | 440554 | PRO SHOP - SALES           | 179,464          | 195,000          | 195,000          | 183,000          | 180,000          | -7.7%        |
| 5500                                             | 440555 | MOTOR CARTS                | 498,023          | 560,000          | 560,000          | 500,000          | 525,000          | -6.3%        |
| 5500                                             | 440556 | DRIVING RANGE              | 248,365          | 260,000          | 260,000          | 280,000          | 280,000          | 7.7%         |
| 5500                                             | 440557 | RESIDENT CARDS             | 32,455           | 32,000           | 32,000           | 31,000           | 32,000           | 0.0%         |
| 5500                                             | 460100 | INVESTMENT INCOME          | 9,972            | 9,000            | 9,000            | 17,000           | 17,000           | 88.9%        |
| 5500                                             | 489000 | MISCELLANEOUS REVENUE      | 110,633          | 95,000           | 95,000           | 84,110           | 109,000          | 14.7%        |
| 5500                                             | 489100 | MISCELLANEOUS - OVER/SHORT | (477)            | -                | -                | -                | -                | 0.0%         |
| <b>TOTAL VILLAGE LINKS REVENUES</b>              |        |                            | <b>2,899,953</b> | <b>3,001,000</b> | <b>3,001,000</b> | <b>2,825,110</b> | <b>2,993,000</b> | <b>-0.3%</b> |
| <b>5520 RESERVE 22 REVENUES</b>                  |        |                            |                  |                  |                  |                  |                  |              |
| 5520                                             | 441100 | FOOD                       | 1,290,762        | 1,350,000        | 1,350,000        | 1,397,330        | 1,450,000        | 7.4%         |
| 5520                                             | 441101 | LIQUOR                     | 241,814          | 250,000          | 250,000          | 252,174          | 260,000          | 4.0%         |
| 5520                                             | 441102 | BEER                       | 456,097          | 475,000          | 475,000          | 446,984          | 465,000          | -2.1%        |
| 5520                                             | 441103 | WINE                       | 186,811          | 200,000          | 200,000          | 207,708          | 215,000          | 7.5%         |
| 5520                                             | 441104 | NA BEVERAGES               | 95,889           | 100,000          | 100,000          | 87,662           | 95,000           | -5.0%        |
| 5520                                             | 441106 | ROOM CHARGES               | 4,980            | -                | -                | 3,100            | 1,500            | 0.0%         |
| 5520                                             | 441107 | SERVICE CHARGES            | 106,400          | 120,000          | 120,000          | 170,441          | 137,000          | 14.2%        |
| 5520                                             | 441108 | PAID TIPS                  | -                | -                | -                | -                | -                | 0.0%         |
| 5520                                             | 489000 | MISCELLANEOUS REVENUE      | 1,199            | 100              | 100              | 100              | 100              | 0.0%         |
| <b>TOTAL RESERVE 22 REVENUES</b>                 |        |                            | <b>2,383,951</b> | <b>2,495,100</b> | <b>2,495,100</b> | <b>2,565,499</b> | <b>2,623,600</b> | <b>5.2%</b>  |
| <b>TOTAL VILLAGE LINKS / RESERVE 22 REVENUES</b> |        |                            | <b>5,283,905</b> | <b>5,496,100</b> | <b>5,496,100</b> | <b>5,390,609</b> | <b>5,616,600</b> | <b>2.2%</b>  |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

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

| <b>ACCOUNTS FOR:</b>                               | <b>2019 BUDGET</b>   |
|----------------------------------------------------|----------------------|
| <b>5500 VILLAGE LINKS REVENUES</b>                 |                      |
| 5500 440550 - GREEN FEES                           | 1,850,000            |
| INCLUDES OPEN PLAY, OUTINGS, LEAGUES, AND FOOTGOLF | 1,850,000            |
| <br>5500 440554 - PRO SHOP - SALES                 | <br>180,000          |
| MERCHANDISE SALES                                  | 180,000              |
| <br>5500 440555 - MOTOR CARTS                      | <br>525,000          |
| MOTOR CART RENTALS                                 | 525,000              |
| <br>5500 440556 - DRIVING RANGE                    | <br>280,000          |
| <br>5500 440557 - RESIDENT CARDS                   | <br>32,000           |
| <br>5500 460100 - INVESTMENT INCOME                | <br>17,000           |
| <br>5500 489000 - MISCELLANEOUS REVENUE            | <br>109,000          |
| HANDICAPS                                          | 40,000               |
| HAND CART RENTALS                                  | 25,000               |
| ADULT AND JUNIOR GOLF LESSONS                      | 15,000               |
| GOLF CLUB RENTALS                                  | 6,000                |
| GOLF CLUB REPAIRS                                  | 5,000                |
| LOCKER RENTALS                                     | 4,000                |
| SALES TAX (1.75% OF SALES TAX COLLECTED)           | 3,550                |
| MISCELLANEOUS OUTINGS                              | 1,000                |
| FOOTGOLF BALL RENTALS                              | 250                  |
| ATM MACHINE COMMISSIONS                            | 200                  |
| MISCELLANEOUS, INCLUDING POND BALL RETRIEVAL       | 9,000                |
| <br><b>TOTAL VILLAGE LINKS REVENUES</b>            | <br><b>2,993,000</b> |

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

| <b>ACCOUNTS FOR:</b>                                                                       | <b>2019 BUDGET</b> |
|--------------------------------------------------------------------------------------------|--------------------|
| <b>5520 RESERVE 22 REVENUES</b>                                                            |                    |
| <b>5520 441100 - FOOD</b>                                                                  | <b>1,450,000</b>   |
| INCLUDES SALES FROM RESTAURANT/BAR, BANQUET<br>OUTINGS, HALFWAY HOUSE, AND TAKE-OUT        | 1,450,000          |
| <b>5520 441101 - LIQUOR</b>                                                                | <b>260,000</b>     |
| INCLUDES SALES FROM RESTAURANT/BAR, BANQUETS,<br>OUTINGS, HALFWAY HOUSE, AND BEVERAGE CART | 260,000            |
| <b>5520 441102 - BEER</b>                                                                  | <b>465,000</b>     |
| INCLUDES SALES FROM RESTAURANT/BAR, BANQUETS,<br>OUTINGS, HALFWAY HOUSE, AND BEVERAGE CART | 465,000            |
| <b>5520 441103 - WINE</b>                                                                  | <b>215,000</b>     |
| INCLUDES SALES FROM RESTAURANT/BAR, BANQUETS,<br>AND OUTINGS                               | 215,000            |
| <b>5520 441104 - NA BEVERAGES</b>                                                          | <b>95,000</b>      |
| INCLUDES SALES FROM RESTAURANT/BAR, BANQUETS,<br>OUTINGS, HALFWAY HOUSE AND BEVERAGE CART  | 95,000             |
| <b>5520 441106 - ROOM CHARGES</b>                                                          | <b>1,500</b>       |
| <b>5520 441107 - SERVICE CHARGES</b>                                                       | <b>137,000</b>     |
| BANQUET CHARGES FOR SERVICE FEES, BARTENDING,<br>RENTALS, DANCE FLOOR, ETC.                | 137,000            |
| <b>5520 489000 - MISCELLANEOUS REVENUE</b>                                                 | <b>100</b>         |
| <b>TOTAL RESERVE 22 REVENUES</b>                                                           | <b>2,623,600</b>   |
| <b>TOTAL VILLAGE LINKS / RESERVE 22</b>                                                    | <b>5,616,600</b>   |

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

| ORG                  | OBJECT         | ACCOUNT DESCRIPTION           | 2017      | 2018      | 2018      | 2018       | 2019      | 2019                  |
|----------------------|----------------|-------------------------------|-----------|-----------|-----------|------------|-----------|-----------------------|
|                      |                |                               | ACTUAL    | ORIG BUD  | REV BUD   | PROJECTION | BUDGET    | % CHG 2018<br>ORG BUD |
| 55700 ADMINISTRATION |                |                               |           |           |           |            |           |                       |
| 55700                | 510100         | SALARIES - PENSIONABLE        | 114,723   | 115,700   | 115,700   | 115,700    | 118,800   | 2.7%                  |
| 55700                | 510120         | SALARIES - NON PENSIONABLE    | 14,669    | 23,400    | 23,400    | 16,874     | 32,760    | 40.0%                 |
| 55700                | 510400         | FICA TAXES                    | 9,625     | 10,690    | 10,690    | 10,142     | 11,623    | 8.7%                  |
| 55700                | 510500         | IMRF EMPLOYER CONTRIBUTIONS   | 11,470    | 11,510    | 11,510    | 11,443     | 8,521     | -26.0%                |
| 55700                | 520600         | DUES-SUBSCRIPTIONS-REG FEES   | 11,626    | 12,000    | 12,000    | 12,036     | 11,000    | -8.3%                 |
| 55700                | 520615         | RECRUITING AND TESTING        | 1,426     | -         | -         | 363        | -         | 0.0%                  |
| 55700                | 520620         | EMPLOYEE EDUCATION            | 883       | 500       | 500       | -          | 500       | 0.0%                  |
| 55700                | 520630         | STATE UNEMPLOYMENT CLAIMS     | -         | -         | -         | 1,900      | 1,900     | 0.0%                  |
| 55700                | 520855         | PAYING AGENT FEE              | 1,253     | 1,253     | 1,253     | 1,253      | 1,253     | 0.0%                  |
| 55700                | 521055         | PROFESSIONAL SERVICES - OTHER | 4,534     | 10,000    | 10,000    | 12,093     | 5,000     | -50.0%                |
| 55700                | 530100         | OFFICE SUPPLIES               | 6,919     | 7,000     | 7,000     | 8,339      | 6,900     | -1.4%                 |
| 55700                | 540000         | DEPRECIATION                  | 363,156   | -         | -         | -          | -         | 0.0%                  |
| 55700                | 540100         | AMORTIZATION                  | (1,547)   | -         | -         | -          | -         | 0.0%                  |
| 55700                | 551000         | 2010 REFUND BONDS PRINC       | -         | 290,000   | 290,000   | 290,000    | 305,000   | 5.2%                  |
| 55700                | 551005         | 2010 REFUND BONDS INT         | 57,518    | 48,968    | 48,968    | 48,968     | 39,542    | -19.2%                |
| 55700                | 551130         | 2012 GO BONDS PRINCIPAL       | -         | 230,000   | 230,000   | 230,000    | 235,000   | 2.2%                  |
| 55700                | 551135         | 2012 GO BONDS INTEREST        | 87,628    | 83,128    | 83,128    | 83,128     | 78,528    | -5.5%                 |
| 55700                | 560200         | PENSION EXPENSE               | 112,550   | -         | -         | -          | -         | 0.0%                  |
| 55700                | 570100         | BUILDINGS                     | -         | 35,000    | 128,370   | 128,370    | 40,000    | -68.8%                |
| 55700                | 580110         | EQUIPMENT/CAPITAL OUTLAY      | 313,293   | 114,000   | 140,172   | 97,112     | 234,000   | 66.9%                 |
| 55700                | 590120         | ACCOUNTING SERVICE CHARGE     | 91,000    | 110,000   | 110,000   | 110,000    | 120,000   | 9.1%                  |
| 55700                | 590600         | TFR TO INSUR- HEALTH          | 16,954    | 17,600    | 17,600    | 16,700     | 15,400    | -12.5%                |
| 55700                | 590610         | TRF TO INSUR-GEN              | 76,600    | 69,200    | 69,200    | 69,200     | 77,400    | 11.8%                 |
| TOTAL                | ADMINISTRATION |                               | 1,294,278 | 1,189,949 | 1,309,491 | 1,263,621  | 1,343,127 | 2.60%                 |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

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

| ACCOUNTS FOR:                                | 2019 BUDGET |
|----------------------------------------------|-------------|
| <b>55700 ADMINISTRATION</b>                  |             |
| 55700 510100 - SALARIES - PENSIONABLE        | 118,800     |
| GENERAL MANAGER                              | 118,800     |
| 55700 510120 - SALARIES - NON PENSIONABLE    | 32,760      |
| MARKETING STRATEGIST                         | 32,760      |
| 55700 510400 - FICA TAXES                    | 11,623      |
| FICA (7.65%)                                 | 11,623      |
| 55700 510500 - IMRF EMPLOYER CONTRIBUTIONS   | 8,521       |
| IMRF (7.15% OF PENSIONABLE SALARIES)         | 8,521       |
| 55700 520600 - DUES-SUBSCRIPTIONS-REG FEES   | 11,000      |
| PRO-SHOPKEEPER SOFTWARE - POS & ANNUAL SUP.  | 6,000       |
| TYCO - SECURITY ALARM                        | 1,500       |
| MAIL CHIMP - E-MAIL PROCESSING               | 900         |
| PGA - ANNUAL MEMBERSHIP                      | 740         |
| ADOBE ACROBAT PRO & IN-DESIGN SOFTWARE       | 540         |
| CMAA - ANNUAL MEMBERSHIP                     | 450         |
| SQUARESPACE - WEBSITE                        | 312         |
| RESTAURANTOWNER.COM SUBSCRIPTION             | 180         |
| GLEN ELLYN CHAMBER OF COMMERCE - MEMBER I    | 100         |
| OTHER                                        | 278         |
| 55700 520620 - EMPLOYEE EDUCATION            | 500         |
| 55700 520630 - STATE UNEMPLOYMENT CLAIMS     | 1,900       |
| 55700 520855 - PAYING AGENT FEE              | 1,253       |
| BOND PAYING AGENT FEES                       | 1,253       |
| 55700 521055 - PROFESSIONAL SERVICES - OTHER | 5,000       |
| ENGINEERING FEES RELATED TO CAPITAL PROJEC   | 5,000       |
| 55700 530100 - OFFICE SUPPLIES               | 6,900       |
| XEROX COPIER MACHINE - LEASE AND USAGE       | 5,600       |
| OFFICE SUPPLIES INCLUDING COPIER PAPER       | 1,200       |
| DEPOSIT SLIPS                                | 100         |
| 55700 551000 - 2010 REFUND BONDS PRINC       | 305,000     |
| 2010 BONDS PRINCIPAL DUE 1/1/2020            | 305,000     |
| GOLF COURSE RENOVATION                       |             |

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

| <b>ACCOUNTS FOR:</b>                            | <b>2019 BUDGET</b> |
|-------------------------------------------------|--------------------|
| <b>55700 ADMINISTRATION</b>                     |                    |
| 55700 551005 - 2010 REFUND BONDS INT            | 39,542             |
| 2010 BONDS INTEREST DUE 7/1/2019 & 1/1/2020     | 39,542             |
| GOLF COURSE RENOVATION                          |                    |
| 55700 551130 - 2012 GO BONDS PRINCIPAL          | 235,000            |
| 2012 BONDS PRINCIPAL DUE 1/1/2020               | 235,000            |
| CLUBHOUSE RENOVATION                            |                    |
| 55700 551135 - 2012 GO BONDS INTEREST           | 78,528             |
| 2012 BONDS INTEREST DUE 7/1/2019 & 1/1/2020     | 78,528             |
| CLUBHOUSE RENOVATION                            |                    |
| 55700 570100 - BUILDINGS                        | 40,000             |
| AIRLOCK DOORS - PRO SHOP AND HALLWAY            | 40,000             |
| 55700 580110 - EQUIPMENT/CAPITAL OUTLAY         | 234,000            |
| FAIRWAY MOWER                                   | 50,000             |
| ELECTRIC GREENS MOWER                           | 35,000             |
| TRACTOR                                         | 35,000             |
| CUSHMAN TRUCKSTER                               | 27,000             |
| SAND PRO RAKE                                   | 25,000             |
| LIGHTWEIGHT RANGE PICKER                        | 15,000             |
| RANGE PICKER CART                               | 13,000             |
| FLAIL MOWER                                     | 8,000              |
| TURBINE BLOWER                                  | 8,000              |
| GREENS MOWER CUTTING UNITS                      | 7,000              |
| DANCE FLOOR                                     | 6,000              |
| TOPDRESS BRUSH                                  | 5,000              |
| 55700 590120 - ACCOUNTING SERVICE CHARGE        | 120,000            |
| ACCOUNTING SERVICES INCLUDING ACCTS PAYABLE     | 120,000            |
| PAYROLL, AND BUSINESS OFFICE COORDINATOR SALARY |                    |
| 55700 590600 - TFR TO INSUR- HEALTH             | 15,400             |
| HEALTH INSURANCE CONTRIBUTIONS                  | 15,400             |
| 55700 590610 - TRF TO INSUR-GEN                 | 77,400             |
| GENERAL INSURANCE TRANSFERS                     | 77,400             |
| <b>TOTAL ADMINISTRATION</b>                     | <b>1,343,127</b>   |

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

|                               |                         |                                | 2017    | 2018     | 2018    | 2018       | 2019    | 2019       |
|-------------------------------|-------------------------|--------------------------------|---------|----------|---------|------------|---------|------------|
| ORG                           | OBJECT                  | ACCOUNT DESCRIPTION            | ACTUAL  | ORIG BUD | REV BUD | PROJECTION | BUDGET  | % CHG 2018 |
|                               |                         |                                |         |          |         |            |         |            |
| 55710 GOLF COURSE MAINTENANCE |                         |                                |         |          |         |            |         |            |
| 55710                         | 510100                  | SALARIES - PENSIONABLE         | 334,735 | 362,000  | 362,000 | 360,000    | 370,000 | 2.2%       |
| 55710                         | 510120                  | SALARIES - NON PENSIONABLE     | 29,877  | 66,000   | 66,000  | 50,000     | 63,000  | -4.5%      |
| 55710                         | 510200                  | OVERTIME                       | 1,293   | 2,500    | 2,500   | 1,000      | 2,500   | 0.0%       |
| 55710                         | 510400                  | FICA TAXES                     | 27,961  | 32,940   | 32,940  | 31,442     | 33,316  | 1.1%       |
| 55710                         | 510500                  | IMRF EMPLOYER CONTRIBUTIONS    | 34,459  | 35,800   | 35,800  | 35,604     | 26,455  | -26.1%     |
| 55710                         | 520600                  | DUES-SUBSCRIPTIONS-REG FEES    | 1,318   | 1,385    | 1,385   | 1,385      | 1,500   | 8.3%       |
| 55710                         | 520615                  | RECRUITING AND TESTING         | 736     | 500      | 500     | 716        | 500     | 0.0%       |
| 55710                         | 520620                  | EMPLOYEE EDUCATION             | 2,811   | 3,200    | 3,200   | 500        | 1,000   | -68.8%     |
| 55710                         | 520630                  | STATE UNEMPLOYMENT CLAIMS      | 17,542  | 28,000   | 28,000  | 14,758     | 12,000  | -57.1%     |
| 55710                         | 520970                  | MAINTENANCE-BUILDING & GROUND  | 9,805   | 10,000   | 10,000  | 10,000     | 10,000  | 0.0%       |
| 55710                         | 520980                  | MAINTENANCE-DRAIN & IRRIG      | 5,098   | 8,000    | 8,000   | 18,000     | 20,000  | 150.0%     |
| 55710                         | 521055                  | PROFESSIONAL SERVICES - OTHER  | 960     | -        | -       | 2,640      | 2,880   | 0.0%       |
| 55710                         | 521195                  | TELECOMMUNICATIONS             | 3,579   | 3,000    | 3,000   | 2,000      | 2,000   | -33.3%     |
| 55710                         | 521200                  | UTILITIES                      | 30,810  | 28,000   | 28,000  | 28,000     | 28,000  | 0.0%       |
| 55710                         | 530105                  | OPERATING SUPPLIES             | 18,516  | 35,000   | 35,000  | 30,000     | 30,000  | -14.3%     |
| 55710                         | 530300                  | GAS AND OIL                    | 19,238  | 25,000   | 25,000  | 21,000     | 25,000  | 0.0%       |
| 55710                         | 530415                  | FERTILIZER                     | 17,614  | 40,000   | 40,000  | 24,000     | 40,000  | 0.0%       |
| 55710                         | 530425                  | LANDSCAPE SUPPLIES             | 15,654  | 25,000   | 25,000  | 21,000     | 25,000  | 0.0%       |
| 55710                         | 530435                  | SOD SEED SAND & GRAVEL         | 23,005  | 25,000   | 25,000  | 22,000     | 25,000  | 0.0%       |
| 55710                         | 530440                  | TREATMENT COSTS & PESTICIDES   | 71,452  | 80,000   | 80,000  | 80,000     | 80,000  | 0.0%       |
| 55710                         | 530445                  | UNIFORMS                       | 2,931   | 3,000    | 3,000   | 2,500      | 2,500   | -16.7%     |
| 55710                         | 590600                  | TRANSFER TO INSURANCE - HEALTH | 32,389  | 40,600   | 40,600  | 32,100     | 35,300  | -13.1%     |
| TOTAL                         | GOLF COURSE MAINTENANCE |                                | 701,784 | 854,925  | 854,925 | 788,645    | 835,951 | -2.2%      |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

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

| <b>ACCOUNTS FOR:</b>                                                                     | <b>2019 BUDGET</b> |
|------------------------------------------------------------------------------------------|--------------------|
| <b>55710 GOLF COURSE MAINTENANCE</b>                                                     |                    |
| 55710 510100 - SALARIES - PENSIONABLE                                                    | 370,000            |
| GOLF COURSE SUPERINTENDENT (88%), ASST GOLF<br>COURSE SUPER. (60%) AND GROUNDS EMPLOYEES | 370,000            |
| 55710 510120 - SALARIES - NON PENSIONABLE                                                | 63,000             |
| PART-TIME GROUNDS EMPLOYEES                                                              | 63,000             |
| 55710 510200 - OVERTIME                                                                  | 2,500              |
| 55710 510400 - FICA TAXES                                                                | 33,316             |
| FICA (7.65%)                                                                             | 33,316             |
| 55710 510500 - IMRF EMPLOYER CONTRIBUTIONS                                               | 26,455             |
| IMRF (7.15% OF PENSIONABLE SALARIES)                                                     | 26,455             |
| 55710 520600 - DUES-SUBSCRIPTIONS-REG FEES                                               | 1,500              |
| GCSAA ANNUAL MEMBERSHIPS (3)                                                             | 700                |
| MAGCS ANNUAL MEMBERSHIPS (2)                                                             | 350                |
| AUDUBON ANNUAL MEMBERSHIP (AUDUBON<br>COOPERATIVE SANCTUARY PROGRAM)                     | 300                |
| ILLINOIS DEPARTMENT OF AGRICULTURE - PESTICI<br>APPLICATION LICENSES                     | 150                |
| 55710 520615 - RECRUITING AND TESTING                                                    | 500                |
| INCLUDES JOB ADS, BACKGROUND CHECKS, AND D<br>SCREENS                                    | 500                |
| 55710 520620 - EMPLOYEE EDUCATION                                                        | 1,000              |
| VARIOUS TRAINING, CONFERENCES, AND/OR TRAL<br>SHOWS                                      | 1,000              |
| 55710 520630 - STATE UNEMPLOYMENT CLAIMS                                                 | 12,000             |
| 55710 520970 - MAINTENANCE-BUILDING & GROUNDS                                            | 10,000             |
| 55710 520980 - MAINTENANCE-DRAIN & IRRIG                                                 | 20,000             |
| 55710 521055 - PROFESSIONAL SERVICES - OTHER                                             | 2,880              |
| GARBAGE SERVICES                                                                         | 2,880              |
| 55710 521195 - TELECOMMUNICATIONS                                                        | 2,000              |
| PHONES, INTERNET AND WI-FI SERVICES                                                      | 2,000              |
| 55710 521200 - UTILITIES                                                                 | 28,000             |
| ELECTRICITY, GAS AND WATER FOR MAINTENANCI<br>ELECTRICITY TO OPERATE IRRIGATION SYSTEM   | 28,000             |
| 55710 530105 - OPERATING SUPPLIES                                                        | 30,000             |
| INCLUDES OFFICE AND CLEANING SUPPLIES; GREE<br>TEE EQUIPMENT, WASTE CAN BAGS, ETC.       | 30,000             |

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

| <b>ACCOUNTS FOR:</b>                                                                         | <b>2019 BUDGET</b> |
|----------------------------------------------------------------------------------------------|--------------------|
| <b>55710 GOLF COURSE MAINTENANCE</b>                                                         |                    |
| 55710 530300 - GAS AND OIL                                                                   | 25,000             |
| 55710 530415 - FERTILIZER                                                                    | 40,000             |
| INCLUDES FERTILIZER FOR GREENS, TEES, DRIVING<br>TEES, FAIRWAYS, ROUGHS. TIED TO PETRO COSTS | 40,000             |
| 55710 530425 - LANDSCAPE SUPPLIES                                                            | 25,000             |
| INCLUDES ANNUAL FLOWERS, MULCH, TREES AND<br>SHRUBS                                          | 25,000             |
| 55710 530435 - SOD SEED SAND & GRAVEL                                                        | 25,000             |
| INCLUDES SEED AND MIX TO REPAIR DIVOTS (DRIV<br>RANGE, FAIRWAYS, AND TEES) AND BUNKER SAND   | 25,000             |
| 55710 530440 - TREATMENT COSTS & PESTICIDES                                                  | 80,000             |
| INCLUDES TURF GROWTH REGULATORS, FUNGICID<br>HERBICIDES, INSECTICIDES, AND WETTING AGENTS    | 80,000             |
| 55710 530445 - UNIFORMS                                                                      | 2,500              |
| INCLUDES WORK BOOTS, PANTS, JACKETS, COVERA<br>GLOVES AND RAINSUITS                          | 2,500              |
| 55710 590600 - TRANSFER TO INSURANCE - HEALTH                                                | 35,300             |
| HEALTH INSURANCE CONTRIBUTIONS                                                               | 35,300             |
| <b>TOTAL GOLF COURSE MAINTENANCE</b>                                                         | <b>835,951</b>     |

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

| ORG                 | OBJECT        | ACCOUNT DESCRIPTION            | 2017    | 2018     | 2018    | 2018       | 2019    | 2019                  |
|---------------------|---------------|--------------------------------|---------|----------|---------|------------|---------|-----------------------|
|                     |               |                                | ACTUAL  | ORIG BUD | REV BUD | PROJECTION | BUDGET  | % CHG 2018<br>ORG BUD |
| 55720 GOLF SERVICES |               |                                |         |          |         |            |         |                       |
| 55720               | 510100        | SALARIES - PENSIONABLE         | 260,337 | 265,000  | 265,000 | 260,000    | 266,000 | 0.4%                  |
| 55720               | 510120        | SALARIES - NON PENSIONABLE     | 89,265  | 94,000   | 94,000  | 90,000     | 92,000  | -2.1%                 |
| 55720               | 510200        | OVERTIME                       | 3,257   | 2,000    | 2,000   | 5,000      | 3,500   | 75.0%                 |
| 55720               | 510400        | FICA TAXES                     | 26,492  | 27,620   | 27,620  | 27,158     | 27,655  | 0.1%                  |
| 55720               | 510500        | IMRF EMPLOYER CONTRIBUTIONS    | 26,463  | 26,210   | 26,210  | 25,714     | 19,019  | -27.4%                |
| 55720               | 520600        | DUES-SUBSCRIPTIONS-REG FEES    | 23,657  | 32,000   | 32,000  | 32,000     | 38,634  | 20.7%                 |
| 55720               | 520615        | RECRUITING AND TESTING         | 2,065   | 1,200    | 1,200   | 1,365      | 1,200   | 0.0%                  |
| 55720               | 520620        | EMPLOYEE EDUCATION             | 4,350   | 4,400    | 4,400   | 2,200      | 4,400   | 0.0%                  |
| 55720               | 520630        | STATE UNEMPLOYMENT CLAIMS      | 4,224   | 6,000    | 6,000   | 6,000      | 5,000   | -16.7%                |
| 55720               | 520810        | CREDIT CARD FEES               | 51,779  | 53,116   | 53,116  | 49,000     | 51,280  | -3.5%                 |
| 55720               | 520900        | POSTAGE & SHIPPING             | 2,486   | 4,000    | 4,000   | 2,500      | 2,600   | -35.0%                |
| 55720               | 520903        | MARKETING                      | 35,428  | 30,000   | 30,000  | 42,376     | 36,000  | 20.0%                 |
| 55720               | 520905        | PRINTING                       | 6,272   | 9,000    | 9,000   | 5,000      | 4,800   | -46.7%                |
| 55720               | 520940        | REPAIRS CLUBS                  | 5,433   | 2,000    | 2,000   | 6,367      | 3,500   | 75.0%                 |
| 55720               | 520950        | HANDICAPS FEES                 | 17,420  | 20,000   | 20,000  | 21,080     | 30,000  | 50.0%                 |
| 55720               | 521055        | PROFESSIONAL SERVICES - OTHER  | 2,655   | -        | -       | 8,180      | 7,380   | 0.0%                  |
| 55720               | 521195        | TELECOMMUNICATIONS             | 6,781   | 9,000    | 9,000   | 7,000      | 8,000   | -11.1%                |
| 55720               | 521200        | UTILITIES                      | 29,629  | 30,000   | 30,000  | 35,000     | 35,000  | 16.7%                 |
| 55720               | 530105        | OPERATING SUPPLIES             | 71,258  | 65,000   | 65,000  | 50,000     | 44,400  | -31.7%                |
| 55720               | 530445        | UNIFORMS                       | 4,274   | 4,000    | 4,000   | 4,000      | 4,000   | 0.0%                  |
| 55720               | 590600        | TRANSFER TO INSURANCE - HEALTH | 36,045  | 38,100   | 38,100  | 37,400     | 33,000  | -13.4%                |
| TOTAL               | GOLF SERVICES |                                | 709,571 | 722,646  | 722,646 | 717,340    | 717,368 | -0.7%                 |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

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

| <b>ACCOUNTS FOR:</b>                                                                  | <b>2019 BUDGET</b> |
|---------------------------------------------------------------------------------------|--------------------|
| <b>55720 GOLF SERVICES</b>                                                            |                    |
| 55720 510100 - SALARIES - PENSIONABLE                                                 | 266,000            |
| DIRECTOR OF GOLF (90%), HEAD GOLF PRO (90%), 5<br>GOLF PROFESSIONALS, & 4 SUPERVISORS | 266,000            |
| 55720 510120 - SALARIES - NON PENSIONABLE                                             | 92,000             |
| PART-TIME, INC. RANGER STARTERS, CASHIERS, ANI<br>HOUSEKEEPING                        | 92,000             |
| 55720 510200 - OVERTIME                                                               | 3,500              |
| 55720 510400 - FICA TAXES                                                             | 27,655             |
| FICA (7.65%)                                                                          | 27,655             |
| 55720 510500 - IMRF EMPLOYER CONTRIBUTIONS                                            | 19,019             |
| IMRF (7.15% OF PENSIONABLE SALARIES)                                                  | 19,019             |
| 55720 520600 - DUES-SUBSCRIPTIONS-REG FEES                                            | 38,634             |
| YAMATRACK GPS LEASE                                                                   | 30,024             |
| PGA - ANNUAL MEMBERSHIPS (7)                                                          | 3,600              |
| GOLF GENIUS - TOURNAMENT SOFTWARE                                                     | 3,100              |
| HUMANITY - EMPLOYEE SCHEDULING SOFTWARE                                               | 1,500              |
| NGF - ANNUAL MEMBERSHIP                                                               | 250                |
| USGA - ANNUAL MEMBERSHIP                                                              | 110                |
| WGA - ANNUAL MEMBERSHIP                                                               | 50                 |
| 55720 520615 - RECRUITING AND TESTING                                                 | 1,200              |
| INCLUDES JOB ADS, BACKGROUND CHECKS AND DI<br>SCREENS                                 | 1,200              |
| 55720 520620 - EMPLOYEE EDUCATION                                                     | 4,400              |
| PGA GOLF PROFESSIONAL TRAINING PROGRAM                                                | 4,400              |
| 55720 520630 - STATE UNEMPLOYMENT CLAIMS                                              | 5,000              |
| 55720 520810 - CREDIT CARD FEES                                                       | 51,280             |
| CREDIT CARD PROCESSING FEES (ETS)                                                     | 51,280             |
| 55720 520900 - POSTAGE & SHIPPING                                                     | 2,600              |
| US POST OFFICE - POSTAGE FOR TWO NEWSLETTER                                           | 2,400              |
| UPS - SHIPPING CLUBS                                                                  | 200                |

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

| <b>ACCOUNTS FOR:</b>                             | <b>2019 BUDGET</b> |
|--------------------------------------------------|--------------------|
| <b>55720 GOLF SERVICES</b>                       |                    |
| 55720 520903 - MARKETING                         | 36,000             |
| CDGA E-MAIL MARKETING                            | 4,140              |
| VILLAGE LINKS WEBSITE                            | 3,600              |
| TV ADS                                           | 3,000              |
| DIRECT MAIL (I.E. VALPAK, MONEY MAILER, GE CH/   | 2,875              |
| AD, CLG DIRECTORY LISTINGS, GE LIVING MAGAZINE)  |                    |
| RADIO ADS                                        | 2,700              |
| METRA TRAIN STATION ADS                          | 1,050              |
| FACEBOOK                                         | 260                |
| CISION PR TOOL                                   | 260                |
| COMMUNITY/INTERNAL EVENTS (I.E. HAVE ONE OI      | 16,600             |
| HOLIDAY OPEN HOUSE, GIFT CARDS)                  |                    |
| MISCELLANEOUS                                    | 1,515              |
| 55720 520905 - PRINTING                          | 4,800              |
| PRINT TWO NEWSLETTERS                            | 3,800              |
| OTHER PRINTING, INCLUDING YARDAGE BOOKS, SC      | 1,000              |
| CARDS AND COUPONS                                |                    |
| 55720 520940 - REPAIRS CLUBS                     | 3,500              |
| SUPPLIES TO REPAIR CLUBS. SEE MISC. REVENUE LI   | 3,500              |
| (5500-489000)                                    |                    |
| 55720 520950 - HANDICAPS FEES                    | 30,000             |
| FEES CHARGED FOR HANDICAPPING SERVICE BY C       | 30,000             |
| SEE MISC REVENUE LINE (5500-489000)              |                    |
| 55720 521055 - PROFESSIONAL SERVICES - OTHER     | 7,380              |
| CLEANING AND JANITORIAL SERVICES                 | 4,920              |
| GARBAGE SERVICES                                 | 2,460              |
| 55720 521195 - TELECOMMUNICATIONS                | 8,000              |
| PHONES, INTERNET, WI-FI, AND CABLE               | 8,000              |
| 55720 521200 - UTILITIES                         | 35,000             |
| ELECTRICITY, GAS AND WATER                       | 35,000             |
| 55720 530105 - OPERATING SUPPLIES                | 44,400             |
| INCL DRIVING RANGE BALLS & BASKETS, SCORE CA     | 44,400             |
| OUTING SUPP, OFFICE SUPP, JANITORIAL SUPP, EQUIP |                    |
| RENTAK                                           |                    |
| 55720 530445 - UNIFORMS                          | 4,000              |
| INCLUDES STAFF SHIRTS, HATS, AND NAME TAGS       | 4,000              |
| 55720 590600 - TRANSFER TO INSURANCE - HEALTH    | 33,000             |
| HEALTH INSURANCE CONTRIBUTIONS                   | 33,000             |
| <b>TOTAL GOLF SERVICES</b>                       | <b>717,368</b>     |

FUND: VILLAGE LINKS / RESERVE 22  
DEPARTMENT: RESERVE 22

|       |            |                                | 2017      | 2018      | 2018      | 2018       | 2019      | 2019       |
|-------|------------|--------------------------------|-----------|-----------|-----------|------------|-----------|------------|
| ORG   | OBJECT     | ACCOUNT DESCRIPTION            | ACTUAL    | ORIG BUD  | REV BUD   | PROJECTION | BUDGET    | % CHG 2018 |
|       |            |                                |           |           |           |            |           |            |
| 55730 | RESERVE 22 |                                |           |           |           |            |           |            |
| 55730 | 510100     | SALARIES - PENSIONABLE         | 605,006   | 570,000   | 570,000   | 612,592    | 629,440   | 10.4%      |
| 55730 | 510120     | SALARIES - NON PENSIONABLE     | 365,210   | 358,500   | 358,500   | 407,753    | 370,000   | 3.2%       |
| 55730 | 510200     | OVERTIME                       | 32,994    | 22,000    | 22,000    | 8,762      | 6,000     | -72.7%     |
| 55730 | 510399     | TIPS PAID THROUGH PAYROLL      | 2,293     | -         | -         | -          | -         | 0.0%       |
| 55730 | 510400     | FICA TAXES                     | 97,476    | 101,146   | 101,146   | 97,765     | 95,662    | -5.4%      |
| 55730 | 510500     | IMRF EMPLOYER CONTRIBUTIONS    | 73,695    | 56,380    | 56,380    | 60,585     | 45,114    | -20.0%     |
| 55730 | 520600     | DUES-SUBSCRIPTIONS-REG FEES    | 10,273    | 9,440     | 9,440     | 19,562     | 12,500    | 32.4%      |
| 55730 | 520615     | RECRUITING AND TESTING         | 20,880    | 5,000     | 5,000     | 14,373     | 5,000     | 0.0%       |
| 55730 | 520620     | EMPLOYEE EDUCATION             | 1,547     | 2,000     | 2,000     | 500        | 1,200     | -40.0%     |
| 55730 | 520630     | STATE UNEMPLOYMENT CLAIMS      | 14,372    | 12,000    | 12,000    | 4,456      | 2,500     | -79.2%     |
| 55730 | 520810     | CREDIT CARD FEES               | 52,819    | 50,300    | 50,300    | 59,066     | 55,000    | 9.3%       |
| 55730 | 520875     | LIABILITY INS DEDUCTABLE       | 1,562     | 1,600     | 1,600     | 2,089      | 2,089     | 30.6%      |
| 55730 | 520900     | POSTAGE & SHIPPING             | 58        | -         | -         | -          | -         | 0.0%       |
| 55730 | 520903     | MARKETING                      | 38,585    | 30,000    | 30,000    | 30,000     | 37,500    | 25.0%      |
| 55730 | 520904     | ENTERTAINMENT                  | 14,950    | 15,000    | 15,000    | 3,600      | 7,500     | -50.0%     |
| 55730 | 520905     | PRINTING                       | -         | 500       | 500       | -          | -         | -100.0%    |
| 55730 | 521055     | PROFESSIONAL SERVICES - OTHER  | 28,951    | 32,000    | 32,000    | 33,330     | 32,000    | 0.0%       |
| 55730 | 521195     | TELECOMMUNICATIONS             | 5,110     | 5,000     | 5,000     | 5,450      | 4,900     | -2.0%      |
| 55730 | 521200     | UTILITIES                      | 38,468    | 35,000    | 35,000    | 36,735     | 41,000    | 17.1%      |
| 55730 | 530105     | OPERATING SUPPLIES             | 85,749    | 75,000    | 75,000    | 76,048     | 75,500    | 0.7%       |
| 55730 | 530400     | COGS - BEER                    | 120,529   | 131,600   | 131,600   | 111,746    | 119,080   | -9.5%      |
| 55730 | 530401     | COGS - WINE                    | 58,036    | 78,000    | 78,000    | 60,235     | 61,360    | -21.3%     |
| 55730 | 530402     | COGS - LIQUOR                  | 47,327    | 45,000    | 45,000    | 45,391     | 50,400    | 12.0%      |
| 55730 | 530405     | COGS - NA BEVERAGES            | 41,907    | 35,000    | 35,000    | 34,188     | 27,600    | -21.1%     |
| 55730 | 530410     | DRY GOODS                      | 11,306    | 12,000    | 12,000    | 26,823     | 10,000    | -16.7%     |
| 55730 | 530420     | COGS - FOOD                    | 489,044   | 445,500   | 445,500   | 447,145    | 460,800   | 3.4%       |
| 55730 | 530445     | UNIFORMS                       | 6,779     | 7,000     | 7,000     | 6,811      | 6,800     | -2.9%      |
| 55730 | 530446     | LINENS AND RENTALS             | 34,808    | 39,000    | 39,000    | 23,183     | 31,000    | -20.5%     |
| 55730 | 590600     | TRANSFER TO INSURANCE - HEALTH | 44,848    | 70,000    | 70,000    | 82,400     | 86,000    | 22.9%      |
| TOTAL | RESERVE 22 |                                | 2,344,581 | 2,243,966 | 2,243,966 | 2,310,588  | 2,275,945 | 1.4%       |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

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

| ACCOUNTS FOR:                                                                               | 2019 BUDGET |
|---------------------------------------------------------------------------------------------|-------------|
| <b>55730 RESERVE 22</b>                                                                     |             |
| 55730 510100 - SALARIES - PENSIONABLE                                                       | 629,440     |
| F&B DIRECTOR, EXEC CHEF, REST MGR, EVEN COOF<br>SERVERS, BUSSERS, COOKS, & DISHWASHERS      | 629,440     |
| 55730 510120 - SALARIES - NON PENSIONABLE                                                   | 370,000     |
| PART-TIME INCLUDING HOSTS, SERVERS, BARTEND<br>BUSSERS, COOKS, DISHWASHERS, AND CONCESSIONS | 370,000     |
| 55730 510200 - OVERTIME                                                                     | 6,000       |
| 55730 510400 - FICA TAXES                                                                   | 95,662      |
| FICA (7.65%). DECLARED TIPS ARE ALSO TAXED                                                  | 95,662      |
| 55730 510500 - IMRF EMPLOYER CONTRIBUTIONS                                                  | 45,114      |
| IMRF (7.15% OF PENSIONABLE SALARIES)                                                        | 45,114      |
| 55730 520600 - DUES-SUBSCRIPTIONS-REG FEES                                                  | 12,500      |
| MUSIC LICENSES (3)                                                                          | 3,100       |
| VILLAGE OF GLEN ELLYN - LIQUOR LICENSE                                                      | 2,500       |
| PARTENDER - BAR INVENTORY SOFTWARE                                                          | 1,800       |
| TRIPLESEAT - EVENT PLANNING SOFTWARE                                                        | 1,800       |
| HUMANITY - EMPLOYEE SCHEDULING SOFTWARE                                                     | 1,500       |
| DUPAGE COUNTY HEALTH DEPARTMENT - FOOD P                                                    | 1,200       |
| ILLINOIS LIQUOR CONTROL COMMISSION LIQ LICEI                                                | 600         |
| 55730 520615 - RECRUITING AND TESTING                                                       | 5,000       |
| INCLUDES JOB ADS, BACKGROUNDS CHECKS, AND I<br>SCREENS                                      | 5,000       |
| 55730 520620 - EMPLOYEE EDUCATION                                                           | 1,200       |
| 55730 520630 - STATE UNEMPLOYMENT CLAIMS                                                    | 2,500       |
| 55730 520810 - CREDIT CARD FEES                                                             | 55,000      |
| CREDIT CARD PROCESSING FEES (ETS, STRIPE)                                                   | 55,000      |
| 55730 520875 - LIABILITY INS DEDUCTABLE                                                     | 2,089       |
| LIQUOR LIABILITY INSURANCE                                                                  | 2,089       |
| 55730 520903 - MARKETING                                                                    | 37,500      |
| OPEN TABLE                                                                                  | 9,300       |
| DIRECT MAIL (I.E. VALPAK, MONEY MAILER)                                                     | 6,800       |
| TV ADS                                                                                      | 3,000       |
| RESERVE 22 WEBSITE                                                                          | 2,640       |
| TASTE OF GLEN ELLYN                                                                         | 1,500       |
| GLEN ELLYN PARK DISTRICT                                                                    | 1,400       |
| SECRET SHOPPER                                                                              | 1,200       |
| FACEBOOK                                                                                    | 1,200       |
| METRA TRAIN STATION ADS                                                                     | 1,050       |
| NEWSPAPER/MAGAZINE ADS (I.E. GE LIVING MAGA                                                 | 1,000       |
| BANQUETS ADVERTISING                                                                        | 700         |
| GE CHAMBER OF COMMERCE AD                                                                   | 495         |
| CISION PR TOOL                                                                              | 260         |
| COMMUNITY/INTERNAL EVENTS (I.E. HOLIDAY OPI<br>HOUSE,INTERNAL SIGNAGE, GIFT CARDS)          | 4,450       |
| MISCELLANEOUS                                                                               | 2,505       |

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

| ACCOUNTS FOR:                                                                             | 2019 BUDGET      |
|-------------------------------------------------------------------------------------------|------------------|
| <b>55730 RESERVE 22</b>                                                                   |                  |
| 55730 520904 - ENTERTAINMENT                                                              | 7,500            |
| LIVE INDOOR AND OUTDOOR ENTERTAINMENT                                                     | 7,500            |
| 55730 521055 - PROFESSIONAL SERVICES - OTHER                                              | 32,000           |
| CLEANING AND JANITORIAL SERVICES                                                          | 26,520           |
| GARBAGE SERVICES                                                                          | 2,460            |
| OTHER SERVICES INCLUDING WINDOW WASHING                                                   | 3,020            |
| 55730 521195 - TELECOMMUNICATIONS                                                         | 4,900            |
| PHONES, INTERNET, WI-FI, AND CABLE SERVICES                                               | 4,300            |
| CELL PHONE STIPEND (1)                                                                    | 600              |
| 55730 521200 - UTILITIES                                                                  | 41,000           |
| ELECTRICITY, GAS AND WATER                                                                | 41,000           |
| 55730 530105 - OPERATING SUPPLIES                                                         | 75,500           |
| INCLUDES TABLEWARE, GLASSWARE, KITCHENWARE                                                | 75,500           |
| OFFICE SUPPLIES, JANITORIAL & SANITATION SUPPLIES                                         |                  |
| 55730 530400 - COGS - BEER                                                                | 119,080          |
| BEER COSTS ARE EXPECTED TO BE 25 - 28% OF BEER REVENUES                                   | 119,080          |
| 55730 530401 - COGS - WINE                                                                | 61,360           |
| WINE COSTS ARE EXPECTED TO BE 29 - 34% WINE REVENUES                                      | 61,360           |
| 55730 530402 - COGS - LIQUOR                                                              | 50,400           |
| LIQUOR COSTS ARE EXPECTED TO BE 18 - 22% OF LIQUOR REVENUES.                              | 50,400           |
| 55730 530405 - COGS - NA BEVERAGES                                                        | 27,600           |
| NON-ALCOHOLIC BEVERAGE COSTS ARE EXPECTED TO BE 29-33% OF NA BEVERAGE REVENUES            | 27,600           |
| 55730 530410 - DRY GOODS                                                                  | 10,000           |
| INCLUDES DISPOSABLES, SUCH AS NAPKINS, CUPS, STIRRERS, AND TO-GO CONTAINERS               | 10,000           |
| 55730 530420 - COGS - FOOD                                                                | 460,800          |
| FOOD COSTS ARE EXPECTED TO BE 32 - 35% OF FOOD REVENUES                                   | 460,800          |
| 55730 530445 - UNIFORMS                                                                   | 6,800            |
| INCLUDES CHEF CLOTHES, STAFF SHIRTS, APRONS, NAME TAGS                                    | 6,800            |
| 55730 530446 - LINENS AND RENTALS                                                         | 31,000           |
| INCLUDES LINENS, SUCH AS TABLECLOTHES, NAPKINS, RUNNERS & SPANDEX; DRY CLEANING OF LINENS | 31,000           |
| 55730 590600 - TRANSFER TO INSURANCE - HEALTH                                             | 86,000           |
| HEALTH INSURANCE CONTRIBUTIONS                                                            | 86,000           |
| <b>TOTAL RESERVE 22</b>                                                                   | <b>2,275,945</b> |

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

| ORG                         | OBJECT                | ACCOUNT DESCRIPTION            | 2017   | 2018     | 2018    | 2018       | 2019   | 2019                  |
|-----------------------------|-----------------------|--------------------------------|--------|----------|---------|------------|--------|-----------------------|
|                             |                       |                                | ACTUAL | ORIG BUD | REV BUD | PROJECTION | BUDGET | % CHG 2018<br>ORG BUD |
| 55740 STORMWATER MANAGEMENT |                       |                                |        |          |         |            |        |                       |
| 55740                       | 510100                | SALARIES - PENSIONABLE         | 33,201 | 28,000   | 28,000  | 20,000     | 22,000 | -21.4%                |
| 55740                       | 510400                | FICA TAXES                     | 2,499  | 2,145    | 2,145   | 1,530      | 1,683  | -21.5%                |
| 55740                       | 510500                | IMRF EMPLOYER CONTRIBUTIONS    | 3,350  | 2,770    | 2,770   | 1,978      | 1,573  | -43.2%                |
| 55740                       | 530435                | SOD SEED SAND & GRAVEL         | 1,608  | 5,000    | 5,000   | 5,000      | 5,000  | 0.0%                  |
| 55740                       | 590600                | TRANSFER TO INSURANCE - HEALTH | 2,423  | 500      | 500     | 500        | 500    | 0.0%                  |
| TOTAL                       | STORMWATER MANAGEMENT |                                | 43,082 | 38,415   | 38,415  | 29,008     | 30,756 | -19.9%                |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

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

| <b>ACCOUNTS FOR:</b>                          | <b>2019 BUDGET</b> |
|-----------------------------------------------|--------------------|
| <b>55740 STORMWATER MANAGEMENT</b>            |                    |
| 55740 510100 - SALARIES - PENSIONABLE         | 22,000             |
| GOLF COURSE SUPERINTENDENT (2%), ASST. GOLF   | 22,000             |
| COURSE SUPER AND GROUNDS EMPLOYEES            |                    |
| 55740 510400 - FICA TAXES                     | 1,683              |
| FICA (7.65%)                                  | 1,683              |
| 55740 510500 - IMRF EMPLOYER CONTRIBUTIONS    | 1,573              |
| IMRF (7.15% OF PENSIONABLE SALARIES)          | 1,573              |
| 55740 530435 - SOD SEED SAND & GRAVEL         | 5,000              |
|                                               | 5,000              |
| 55740 590600 - TRANSFER TO INSURANCE - HEALTH | 500                |
| HEALTH INSURANCE CONTRIBUTIONS                | 500                |
| <b>TOTAL STORMWATER MANAGEMENT</b>            | <b>30,756</b>      |

**FUND: VILLAGE LINKS / RESERVE 22**  
**DEPARTMENT: PRO SHOP**

|                            |                      |                                |                |                  |                 |                    |                | 2019                  |
|----------------------------|----------------------|--------------------------------|----------------|------------------|-----------------|--------------------|----------------|-----------------------|
| ORG                        | OBJECT               | ACCOUNT DESCRIPTION            | 2017<br>ACTUAL | 2018<br>ORIG BUD | 2018<br>REV BUD | 2018<br>PROJECTION | 2019<br>BUDGET | % CHG 2018<br>ORG BUD |
| 55750 PRO SHOP MERCHANDISE |                      |                                |                |                  |                 |                    |                |                       |
| 55750                      | 510100               | SALARIES - PENSIONABLE         | 17,320         | 17,195           | 17,195          | 17,588             | 18,100         | 5.3%                  |
| 55750                      | 510400               | FICA TAXES                     | 1,249          | 1,315            | 1,315           | 1,345              | 1,388          | 5.6%                  |
| 55750                      | 510500               | IMRF EMPLOYER CONTRIBUTIONS    | 1,685          | 1,700            | 1,700           | 1,739              | 1,297          | -23.7%                |
| 55750                      | 520810               | CREDIT CARD FEES               | 3,296          | 3,610            | 3,610           | 2,100              | 3,420          | -5.3%                 |
| 55750                      | 520945               | COST OF GOODS SOLD             | 137,901        | 147,225          | 147,225         | 137,250            | 135,000        | -8.3%                 |
| 55750                      | 521195               | TELECOMMUNICATIONS             | 1,343          | 1,500            | 1,500           | 1,350              | 1,500          | 0.0%                  |
| 55750                      | 530105               | OPERATING SUPPLIES             | 505            | -                | -               | 257                | -              | 0.0%                  |
| 55750                      | 590600               | TRANSFER TO INSURANCE - HEALTH | 3,999          | 4,300            | 4,300           | 4,200              | 3,700          | -14.0%                |
| TOTAL                      | PRO SHOP MERCHANDISE |                                | 167,297        | 176,845          | 176,845         | 165,829            | 164,405        | -7.0%                 |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

**FUND: VILLAGE LINKS/RESERVE 22**  
**DEPARTMENT: PRO SHOP**

| <b>ACCOUNTS FOR:</b>                          | <b>2019 BUDGET</b> |
|-----------------------------------------------|--------------------|
| <b>55750 PRO SHOP MERCHANDISE</b>             |                    |
| 55750 510100 - SALARIES - PENSIONABLE         | 18,100             |
| DIRECTOR OF GOLF (10%) AND HEAD GOLF PRO (10' | 18,100             |
| 55750 510400 - FICA TAXES                     | 1,388              |
| FICA (7.65%)                                  | 1,388              |
| 55750 510500 - IMRF EMPLOYER CONTRIBUTIONS    | 1,297              |
| IMRF (7.15% OF PENSIONABLE SALARIES)          | 1,297              |
| 55750 520810 - CREDIT CARD FEES               | 3,420              |
| CREDIT CARD PROCESSING FEES (ETC)             | 3,420              |
| 55750 520945 - COST OF GOODS SOLD             | 135,000            |
| PRO SHOP COST OF GOODS SOLD IS EXPECTED       | 135,000            |
| TO BE 75-80% OF PRO SHOP REVENUES             |                    |
| 55750 521195 - TELECOMMUNICATIONS             | 1,500              |
| PHONES                                        | 1,500              |
| 55750 590600 - TRANSFER TO INSURANCE - HEALTH | 3,700              |
| HEALTH INSURANCE CONTRIBUTIONS                | 3,700              |
| <b>TOTAL PRO SHOP MERCHANDISE</b>             | <b>164,405</b>     |

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

| ORG                   | OBJECT          | ACCOUNT DESCRIPTION         | 2017   | 2018     | 2018    | 2018       | 2019   | 2019                  |
|-----------------------|-----------------|-----------------------------|--------|----------|---------|------------|--------|-----------------------|
|                       |                 |                             | ACTUAL | ORIG BUD | REV BUD | PROJECTION | BUDGET | % CHG 2018<br>ORG BUD |
| 55780 MOTORIZED CARTS |                 |                             |        |          |         |            |        |                       |
| 55780                 | 510100          | SALARIES - PENSIONABLE      | 1,254  | -        | -       | -          | -      | 0.0%                  |
| 55780                 | 510120          | SALARIES - NON PENSIONABLE  | 31,310 | 35,875   | 35,875  | 30,000     | 31,250 | -12.9%                |
| 55780                 | 510200          | OVERTIME                    | 220    | -        | -       | -          | -      | 0.0%                  |
| 55780                 | 510400          | FICA TAXES                  | 2,508  | 2,745    | 2,745   | 2,295      | 2,391  | -12.9%                |
| 55780                 | 510500          | IMRF EMPLOYER CONTRIBUTIONS | 130    | -        | -       | -          | -      | 0.0%                  |
| 55780                 | 530300          | GAS AND OIL                 | 7,563  | 10,000   | 10,000  | 8,000      | 10,000 | 0.0%                  |
| TOTAL                 | MOTORIZED CARTS |                             | 42,984 | 48,620   | 48,620  | 40,295     | 43,641 | -10.2%                |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

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

| <b>ACCOUNTS FOR:</b>                           | <b>2019 BUDGET</b> |
|------------------------------------------------|--------------------|
| 55780 MOTORIZED CARTS                          |                    |
| 55780 510120 - SALARIES - NON PENSIONABLE      | 31,250             |
| PART-TIME, INCL. STARTER RANGERS AND OUTSIDE   | 31,250             |
| 55780 510400 - FICA TAXES                      | 2,391              |
| FICA (7.65%)                                   | 2,391              |
| 55780 530300 - GAS AND OIL                     | 10,000             |
| GASOLINE PRICE LOCKED IN FOR 2019 AND 2020     | 10,000             |
| EXPENSE IS ALSO BASED ON PROJECTED GOLF ROUNDS |                    |
| <b>TOTAL    MOTORIZED CARTS</b>                | <b>43,641</b>      |

**FUND: VILLAGE LINKS / RESERVE 22**  
**DEPARTMENT: MECHANICAL MAINTENANCE**

|                                    |                        |                                | 2019           |                  |                 |                    |                |                       |
|------------------------------------|------------------------|--------------------------------|----------------|------------------|-----------------|--------------------|----------------|-----------------------|
| ORG                                | OBJECT                 | ACCOUNT DESCRIPTION            | 2017<br>ACTUAL | 2018<br>ORIG BUD | 2018<br>REV BUD | 2018<br>PROJECTION | 2019<br>BUDGET | % CHG 2018<br>ORG BUD |
|                                    |                        |                                |                |                  |                 |                    |                |                       |
| 55705 MECH MAINT - ADMIN           |                        |                                |                |                  |                 |                    |                |                       |
| 55705                              | 520975                 | MAINTENANCE-EQUIPMENT          | 672            | 1,000            | 1,000           | 700                | 1,000          | 0.0%                  |
| TOTAL                              | MECH MAINT - ADMIN     |                                | 672            | 1,000            | 1,000           | 700                | 1,000          | 0.0%                  |
|                                    |                        |                                |                |                  |                 |                    |                |                       |
| 55715 MECH MAINT - GROUNDS         |                        |                                |                |                  |                 |                    |                |                       |
| 55715                              | 510100                 | SALARIES - PENSIONABLE         | 51,607         | 60,000           | 60,000          | 60,000             | 61,650         | 2.8%                  |
| 55715                              | 510400                 | FICA TAXES                     | 3,782          | 4,590            | 4,590           | 4,590              | 4,728          | 3.0%                  |
| 55715                              | 510500                 | IMRF EMPLOYER CONTRIBUTIONS    | 5,104          | 5,935            | 5,935           | 5,934              | 4,419          | -25.5%                |
| 55715                              | 520970                 | MAINTENANCE-BUILDING & GROUND  | 956            | 2,000            | 2,000           | 1,000              | 2,000          | 0.0%                  |
| 55715                              | 520975                 | MAINTENANCE-EQUIPMENT          | 25,593         | 29,000           | 29,000          | 60,000             | 43,000         | 48.3%                 |
| 55715                              | 530105                 | OPERATING SUPPLIES             | 26,277         | 19,000           | 19,000          | 10,000             | 10,000         | -47.4%                |
| 55715                              | 590600                 | TRANSFER TO INSURANCE - HEALTH | 9,578          | 5,900            | 5,900           | 12,400             | 5,100          | -13.6%                |
| TOTAL                              | MECH MAINT - GROUNDS   |                                | 122,897        | 126,425          | 126,425         | 153,924            | 130,897        | 3.5%                  |
|                                    |                        |                                |                |                  |                 |                    |                |                       |
| 55725 MECH MAINT - CLUBHOUSE       |                        |                                |                |                  |                 |                    |                |                       |
| 55725                              | 510100                 | SALARIES - PENSIONABLE         | 2,619          | 2,000            | 2,000           | 2,400              | 2,500          | 25.0%                 |
| 55725                              | 510400                 | FICA TAXES                     | 197            | 155              | 155             | 184                | 191            | 23.2%                 |
| 55725                              | 510500                 | IMRF EMPLOYER CONTRIBUTIONS    | 266            | 200              | 200             | 237                | 179            | -10.5%                |
| 55725                              | 520970                 | MAINTENANCE-BUILDING & GROUND  | 1,621          | 1,500            | 1,500           | 1,000              | 1,000          | -33.3%                |
| 55725                              | 520975                 | MAINTENANCE-EQUIPMENT          | 1,480          | 2,000            | 2,000           | 500                | 1,000          | -50.0%                |
| 55725                              | 530105                 | OPERATING SUPPLIES             | 113            | -                | -               | -                  | -              | 0.0%                  |
| 55725                              | 590600                 | TRANSFER TO INSURANCE - HEALTH | 447            | 500              | 500             | 500                | 450            | -10.0%                |
| TOTAL                              | MECH MAINT - CLUBHOUSE |                                | 6,744          | 6,355            | 6,355           | 4,821              | 5,320          | -16.3%                |
|                                    |                        |                                |                |                  |                 |                    |                |                       |
| 55735 MECH MAINT - FOOD SERVICES   |                        |                                |                |                  |                 |                    |                |                       |
| 55735                              | 510100                 | SALARIES - PENSIONABLE         | 5,362          | 10,000           | 10,000          | 6,000              | 7,500          | -25.0%                |
| 55735                              | 510400                 | FICA TAXES                     | 394            | 765              | 765             | 459                | 574            | -25.0%                |
| 55735                              | 510500                 | IMRF EMPLOYER CONTRIBUTIONS    | 532            | 990              | 990             | 593                | 536            | -45.9%                |
| 55735                              | 520970                 | MAINTENANCE-BUILDING & GROUND  | 3,820          | 3,000            | 3,000           | 2,500              | 2,500          | -16.7%                |
| 55735                              | 520975                 | MAINTENANCE-EQUIPMENT          | 11,079         | 5,000            | 5,000           | 14,000             | 14,000         | 180.0%                |
| 55735                              | 530105                 | OPERATING SUPPLIES             | 321            | 500              | 500             | 500                | 500            | 0.0%                  |
| 55735                              | 590600                 | TRANSFER TO INSURANCE - HEALTH | 1,135          | 1,000            | 1,000           | 1,100              | 900            | -10.0%                |
| TOTAL                              | MECH MAINT - FOOD SERV |                                | 22,642         | 21,255           | 21,255          | 25,152             | 26,510         | 24.7%                 |
|                                    |                        |                                |                |                  |                 |                    |                |                       |
| 55755 MECH MAINT - PRO SHOP        |                        |                                |                |                  |                 |                    |                |                       |
| 55755                              | 520975                 | MAINTENANCE-EQUIPMENT          | -              | 300              | 300             | -                  | 300            | 0.0%                  |
| TOTAL                              | MECH MAINT - PRO SHOP  |                                | -              | 300              | 300             | -                  | 300            | 0.0%                  |
|                                    |                        |                                |                |                  |                 |                    |                |                       |
| 55785 MECH MAINT - MOTORIZED CARTS |                        |                                |                |                  |                 |                    |                |                       |
| 55785                              | 510100                 | SALARIES - PENSIONABLE         | 5,722          | 6,000            | 6,000           | 3,700              | 4,400          | -26.7%                |
| 55785                              | 510400                 | FICA TAXES                     | 420            | 460              | 460             | 283                | 337            | -26.7%                |
| 55785                              | 510500                 | IMRF EMPLOYER CONTRIBUTIONS    | 567            | 595              | 595             | 366                | 315            | -47.1%                |
| 55785                              | 520975                 | MAINTENANCE-EQUIPMENT          | 2,168          | 1,000            | 1,000           | 2,800              | 3,000          | 200.0%                |
| 55785                              | 590600                 | TRANSFER TO INSURANCE - HEALTH | 1,078          | 900              | 900             | 900                | 800            | -11.1%                |
| TOTAL                              | MECH MAINT - MOTORIZED |                                | 9,955          | 8,955            | 8,955           | 8,049              | 8,852          | -1.2%                 |
|                                    |                        |                                |                |                  |                 |                    |                |                       |
| TOTAL                              | MECHANICAL MAINTENANCE |                                | 162,909        | 164,290          | 164,290         | 192,646            | 172,879        | 5.2%                  |

Attachment: 2019 Proposed Budget (3589 : Village Links/Reserve 22 - FY2019 Draft Budget)

**FUND: VILLAGE LINKS/RESERVE 22**  
**DEPARTMENT: MECHANICAL MAINTENANCE**

| ACCOUNTS FOR:                                 |  | 2019 BUDGET    |
|-----------------------------------------------|--|----------------|
| <b>55705 MECH MAINT - ADMIN</b>               |  |                |
| 55705 520975 - MAINTENANCE-EQUIPMENT          |  | 1,000          |
| <b>TOTAL MECH MAINT - ADMIN</b>               |  | <b>1,000</b>   |
| <b>55715 MECH MAINT - GROUNDS</b>             |  |                |
| 55715 510100 - SALARIES - PENSIONABLE         |  | 61,650         |
| GOLF COURSE SUPERINTENDENT (5%), ASST. GOLF   |  | 61,650         |
| COURSE SUPER. (30%), AND GROUNDS EMPLOYEES    |  |                |
| 55715 510400 - FICA TAXES                     |  | 4,728          |
| FICA (7.65%)                                  |  | 4,728          |
| 55715 510500 - IMRF EMPLOYER CONTRIBUTIONS    |  | 4,419          |
| IMRF (7.15% OF PENSIONABLE SALARIES)          |  | 4,419          |
| 55715 520970 - MAINTENANCE-BUILDING & GROUNDS |  | 2,000          |
| 55715 520975 - MAINTENANCE-EQUIPMENT          |  | 43,000         |
| GROUNDS EQUIPMENT PARTS AND REPAIRS FOR       |  | 43,000         |
| AGING EQUIPMENT                               |  |                |
| 55715 530105 - OPERATING SUPPLIES             |  | 10,000         |
| INCLUDES BATTERIES, FASTENERS, CLEANING SOLV  |  | 10,000         |
| CUTTING TORCH/WELDING, AND SHOP SUPPLIES      |  |                |
| 55715 590600 - TRANSFER TO INSURANCE - HEALTH |  | 5,100          |
| HEALTH INSURANCE CONTRIBUTIONS                |  | 5,100          |
| <b>TOTAL MECH MAINT - GROUNDS</b>             |  | <b>130,897</b> |
| <b>55725 MECH MAINT - CLUBHOUSE</b>           |  |                |
| 55725 510100 - SALARIES - PENSIONABLE         |  | 2,500          |
| GOLF COURSE SUPERINTENDENT (2%), ASST GOLF    |  | 2,500          |
| COURSE SUPERINTENDENT (1%), AND GRNDS EMP.    |  |                |
| 55725 510400 - FICA TAXES                     |  | 191            |
| FICA (7.65%)                                  |  | 191            |
| 55725 510500 - IMRF EMPLOYER CONTRIBUTIONS    |  | 179            |
| IMRF (7.15% OF PENSIONABLE SALARIES)          |  | 179            |
| 55725 520970 - MAINTENANCE-BUILDING & GROUNDS |  | 1,000          |
| HVAC AND BUILDING COMPONENT REPAIRS           |  | 1,000          |
| 55725 520975 - MAINTENANCE-EQUIPMENT          |  | 1,000          |
| REPAIRS TO BALL PICKER, RANGE BALL WASHER, A1 |  | 1,000          |
| RANGE TRACTOR                                 |  |                |
| 55725 590600 - TRANSFER TO INSURANCE - HEALTH |  | 450            |
| HEALTH INSURANCE CONTRIBUTIONS                |  | 450            |
| <b>TOTAL MECH MAINT - CLUBHOUSE</b>           |  | <b>5,320</b>   |

**FUND: VILLAGE LINKS/RESERVE 22**  
**DEPARTMENT: MECHANICAL MAINTENANCE**

| ACCOUNTS FOR:                                                                          | 2019 BUDGET   |
|----------------------------------------------------------------------------------------|---------------|
| <b>55735 MECH MAINT - FOOD SERVICES</b>                                                |               |
| 55735 510100 - SALARIES - PENSIONABLE                                                  | 7,500         |
| GOLF COURSE SUPERINTENDENT (2%), ASST GOLF<br>COURSE SUPER (4%), AND GROUNDS EMPLOYEES | 7,500         |
| 55735 510400 - FICA TAXES                                                              | 574           |
| FICA (7.65%)                                                                           | 574           |
| 55735 510500 - IMRF EMPLOYER CONTRIBUTIONS                                             | 536           |
| IMRF (7.15% OF PENSIONABLE SALARIES)                                                   | 536           |
| 55735 520970 - MAINTENANCE-BUILDING & GROUNDS                                          | 2,500         |
| HVAC AND BUILDING COMPONENT REPAIRS,<br>RESTAURANT SYSTEM REPAIRS                      | 2,500         |
| 55735 520975 - MAINTENANCE-EQUIPMENT                                                   | 14,000        |
| KITCHEN EQUIPMENT PARTS AND REPAIRS                                                    | 10,200        |
| BEER LINE CLEANING                                                                     | 1,800         |
| PUMP OUT GREASE PIT                                                                    | 2,000         |
| 55735 530105 - OPERATING SUPPLIES                                                      | 500           |
| 55735 590600 - TRANSFER TO INSURANCE - HEALTH                                          | 900           |
| HEALTH INSURANCE CONTRIBUTIONS                                                         | 900           |
| <b>TOTAL MECH MAINT - FOOD SERVICES</b>                                                | <b>26,510</b> |
| <b>55755 MECH MAINT - PRO SHOP</b>                                                     |               |
| 55755 520975 - MAINTENANCE-EQUIPMENT                                                   | 300           |
| <b>TOTAL MECH MAINT - PRO SHOP</b>                                                     | <b>300</b>    |

**FUND: VILLAGE LINKS/RESERVE 22**  
**DEPARTMENT: MECHANICAL MAINTENANCE**

| ACCOUNTS FOR:                                 |  | 2019 BUDGET  |
|-----------------------------------------------|--|--------------|
| <b>55785 MECH MAINT - MOTORIZED CARTS</b>     |  |              |
| 55785 510100 - SALARIES - PENSIONABLE         |  | 4,400        |
| GOLF COURSE SUPERINTENDENT (1%), ASST. GOLF   |  | 4,400        |
| COURSE SUPER (4%) AND GROUNDS EMPLOYEES       |  |              |
| 55785 510400 - FICA TAXES                     |  | 337          |
| FICA (7.65%)                                  |  | 337          |
| 55785 510500 - IMRF EMPLOYER CONTRIBUTIONS    |  | 315          |
| IMRF (7.15% OF PENSIONABLE SALARIES)          |  | 315          |
| 55785 520975 - MAINTENANCE-EQUIPMENT          |  | 3,000        |
| GOLF CART PARTS AND REPAIRS                   |  | 3,000        |
| 55785 590600 - TRANSFER TO INSURANCE - HEALTH |  | 800          |
| HEALTH INSURANCE CONTRIBUTIONS                |  | 800          |
| <b>TOTAL MECH MAINT - MOTORIZED CARTS</b>     |  | <b>8,852</b> |