Agenda
Village of Glen Ellyn
Recreation Commission Meeting
Friday, August 27, 2021
7:00 AM
Village Links/Reserve 22

Visitors are welcome to attend all Recreation Commission meetings.

A. Call To Order

B. Public Comments

C. Approval of Minutes

1) Minutes - 7/30/2021

D. Standing Reports

1) Manager - Jeff Vesevick
2) Reserve 22 - Brad Chapple
3) Financial - Jeff Vesevick
4) Trustee Liaison - Steve Thompson

E. Old Business

F. New Business

1) Have One On Us Discussion

G. Next Meeting - 9/24/2021

H. Adjournment

RECREATION COMMISSION
MINUTES
JULY 30, 2021

Board or Commission:	Recreation	**Called to Order:**	7:00A.M.
Meeting:	Regular	**Adjourned:**	8:20A.M.
Quorum:	Yes		

MEMBER ATTENDANCE:

Mark Reinke	Chairman	Present
Rebecca Austin	Commissioner	Excused Absence
Glen G. Graham	Commissioner	Present
Carol Scott	Commissioner	Present
Brian Diver	Commissioner	Present
Tony Coconate	Commissioner	Present
Tom Slowinski	Commissioner	Present
Patrick Hohe	Student Commissioner	Excused Absence

Also, Present:

Jeff Vesevick	General Manager / Staff Liaison	Present
Steve Thompson	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
Andrew Cross	Golf Course Superintendent	Present

A. CALL TO ORDER

The July 30, 2021 meeting of the Recreation Commission was called to order at 7:00A.M. at the Village Links of Glen Ellyn; 485 Winchell Way; Glen Ellyn, Illinois by Chairman Reinke. Chairman Reinke introduced new Commissioner Coconate and Commissioner Slowinski to the Recreation Commission.

B. PUBLIC COMMENTS

None.

C. APPROVAL OF MINUTES FROM JUNE 25, 2021 MEETING

1. MOVE TO APPROVE MINUTES OF MEETING FROM 6/25/21 AS PRESENTED.

RESULT: **Motion Unanimously Carried**
MOVER: **Commissioner Diver**
SECONDER: **Commissioner Scott**
AYES: **Coconate, Diver, Graham, Reinke, Scott, and Slowinski**
NAYES: **None**
ABSENT: **Austin**

D. STANDING REPORTS

1. Manager – Jeff Vesevick

General Manager Vesevick welcomed the new Commissioners. General Manager Vesevick said staff looks to the Recreation Commission to be the eyes and the ears of the organization. General Manager Vesevick said June was another nice month for the Village Links. Business has been great due to a reduction in the number of rain days per month. General Manager Vesevick noted rounds played, green fees, motor cart rentals, driving range, and golf shop revenues exceeded 2019 revenues. Rounds played were down 7% for the month of June 2021 compared to June 2020 due to more outings. The Have One On Us event was held as a one-day event in June with a restructured format. Staff hopes the 2022 Have One On Us event is more similar to prior years. Discussion ensued regarding the 2022 Have One On Us event and what should be offered. Scott said the event develops a sense of community. Chairman Reinke asked if all the time slots were filled. Director of Golf Allen replied all the time slots were filled. Chairman Reinke suggested the 2022 Have One On Us event be discussed at the next Recreation Commission meeting under new business with a focus on:

1. should the Links still hold this event;
2. should the event be one (1) or two (2) days; and,
3. possibly moving up the date earlier.

General Manager Vesevick noted the greens are in excellent shape. Golf Course Superintendent Cross discussed the proposed maintenance agreement with Acres Group to provide bi-weekly landscaping services. Golf Course Superintendent Cross said he asked the Acres Group provide a quote for next year as well that would begin in April 2022. Chairman Reinke said Golf Course Superintendent Cross has done a great job with the course. General Manager Vesevick noted staff will always look at doing things most efficiently and cost effectively.

4. Reserve 22 – Brad Chapple

Food and Beverage Director Chapple said he is experiencing some labor problems in the kitchen and expects to encounter more labor problems when the student workers return to school in the coming weeks. Banquets are doing well due to pent-up demand. Reserve 22 is looking for a new Restaurant Manager. General Manager Vesevick said Reserve 22 continues to work on recruitment with the College of DuPage's culinary program. General Manager Vesevick said staff has been doing a great job keeping up with the demand. General Manager Vesevick noted the Village will need to look at the pay structure for restaurant staff. Commissioner Diver suggested restaurant staff be categorized differently from other staff members.

5. Financial - General Manager Jeff Vesevick

General Manager Vesevick said the financials are looking really good. General Manager Vesevick noted at the end of June the Village Links had $1.6 million in cash reserves, which is the best it's been in several years. The Links is in a position to build up reserves and tackle capital needs.

6. Trustee Liaison – Steve Thompson

Trustee Thompson updated the Recreation Commission on the recent activities of the Village Board.

E. OLD BUSINESS

None.

F. NEW BUSINESS

Chairman Reinke said the Village has a Panfish Park Committee. Chairman Reinke said Pan Fish Park will be regraded and some path upgrades will be completed in August 2021. New Commissioner Tony Coconate expressed an interest in serving on this committee. Chairman Reinke said the Recreation Commission meetings will be held in person going forward with the recent changes made by Governor Pritzker. Chairman Reinke said he would like the Recreation Commission to tour the course. The Recreation Commission discussed touring the golf course before the next meeting on August 27, 2021.

G. NEXT MEETING – August 27, 2021.

H. ADJOURNMENT

Commissioner Diver moved and Commissioner Scott seconded, to adjourn the meeting. The meeting was adjourned at 8:20A.M.

Submitted by Aileen Haslett, Recording Secretary

Reviewed by General Manager Jeff Vesevick

Glen Ellyn Recreation Commission
535 Duane Street
Glen Ellyn, IL 60137

Meeting 8/27/2021 7:00 AM
Department: Village Links
Department Head: Jeff Vesevick
Category: Report
Prepared By: Jeff Vesevick

AGENDA ITEM (ID # 2021-1290)

DOC ID: 2021-1290

Manager - Jeff Vesevick

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments:

1. Managers Report082721

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

"Committed to Excellence since 1967"

Manager's Report for July 2021

Submitted by Jeff Vesevick, General Manager

July weather was relatively mild and dry, as temperatures averaged 1° below normal, and we had a total of 1.9" of measurable rain, about half of normal for the month. For the first time in a while, carts were not grounded at all in July. Great for golf, patio dining, and revenue!

High Temperatures in July																					
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
100° days										1							1				
90° days	2	5	8	2		1	2		4	15	10	4			3	7	6		5	14	12
80° days	15	23	16	20	20	20	18		14	15	20	25	12	26	21	18	19	21	20	13	11
70° days	12	3	7	8	10	8	8		9		1	2	15	5	7	6	5	9	6	4	8
60° days	2			1	1	1	3		4				4					1			
50° days																					
40° days																					
30° days																					
Rain	1.9"	2.4"	5.5"	1.7"	4.4"	6.4"	2.5"	2.2"	2.4"	4.0"	5.8"	9.2"	1.9"	4.0"	3.4"	2.0"	2.0"	2.0"	5.7"	2.3"	3.2"

GOLF – ***For a meaningful reference, YTD figures are compared to 2019 (pre-pandemic)***

Rounds played were down 4% for the month, and are up 33% vs 2019.
Greens Fees were up 10% for the month, and are up 50% vs 2019.
Motor Cart rentals were up 5% for the month, and are up 46% vs 2019.
Driving Range was up 33% for the month, and is up 76% vs 2019.
Golf Shop merchandise sales were up 14% for the month, and are up 29% vs 2019.
Total Golf revenues were up 11% for the month, and are up 47% vs 2019.

Golf Revenue July											
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Rounds	12,119	11,515	11,648	12,879	13,243	11,835	12,191	11,933	12,169	14,378	13,814
Green Fees	302,685	289,643	290,661	315,980	327,770	309,969	317,849	319,389	329,955	389,333	426,790
Driving Range	37,297	38,871	15,027	47,693	55,416	41,188	47,538	50,378	49,505	63,411	84,464
Pro Shop	28,278	21,284	17,344	23,085	26,178	21,903	26,049	24,517	23,907	26,276	29,966
Carts	74,519	79,842	78,726	83,735	88,075	82,628	89,841	94,449	101,459	114,592	120,653
Resident Cards	1,947	1,460	1,940	2,570	2,470	2,500	2,000	2,900	1,990	2,690	1,430
Miscellaneous	38,315	9,880	8,876	8,488	13,412	10,126	10,842	9,819	14,845	13,655	12,661
Total Revenue	**473,066**	**440,949**	**412,534**	**481,551**	**539,131**	**468,315**	**494,119**	**501,452**	**521,660**	**611,000**	**675,965**
Golf Revenues in July were the highest in the past 11 years											

Both the 9-hole and 18-hole golf courses, as well as the driving range, remain busy, as golfers are happy to engage in a safe outdoor recreational activity. The golf staff also continues a safe way to check in at the first tee, with no touch transactions for those who do not wish to enter the Golf Shop. Those who do enter are required to wear a face covering.

The Golf Staff made a decision to require an upcharge for those wishing to rent single rider carts. The exclusion of cart sharing was lifted by the state, recommending players cover their faces while in the cart. Golfers continued to rent singly, leaving golfers later in the day with no available carts.

The Village Links Golf App, provided by Gallus Golf, now has over 3,000 subscribers. Golfers can take advantage of many convenient features, including no touch check in, driving range and golf course GPS, and scoring. The app also allows us to capture information from new players for marketing.

The return of golf outings in July has invited outside groups back to the facility. While it serves to increase revenues only slightly from an already busy golf course, it helps to bring much needed revenue back to Reserve 22, as after golf gatherings are now permitted.

The Golf Professional Staff has resumed Junior Golf programming, introducing innovative ways to keep junior patrons safe and engaged. Interest in the camps remains high.

GROUNDS

1. Plant protectant apps continued
2. Replaced landscape and lawn irrigation nozzles with drift resistant sprays
3. Utilizing summer staff to rake bunkers daily
4. Divots filled almost daily (tees & fairways)
5. De littered parkways multiple times
6. We repaired 2 irrigation leaks in house
7. Contractor repaired an 8” irrigation main line leak in a Tee Fitting

Mechanical and Building Maintenance

- 15 pieces of equipment were repaired and/or serviced.
- Grinding of reels and mower blades as needed
- Condenser fans replaced on restaurant A/C unit
- Plumbing repairs to Women's restroom Pro Shop
- Repaired outside door to Men's Locker room

Horticulture/Conservation

1. Continued spraying mulch beds for weeds
2. Tropical Plants and Hanging Baskets fertilized
3. Acres Group weeded, edged, removed dead bushes, pruned bushes all beds
4. Summer seasonal workers mulched behind Acres 4 semi loads of mulch used

RESERVE 22

Outdoor dining continues to rule the roost even with the easing of COVID-19 fears. While the indoor dining room and bar remain available, patrons overwhelmingly choose our TOP 10 patio. With the expanded seating outdoors, and the nice weather, the restaurant and bar is up 4% from a year ago, which was also a good month. Year to date numbers have also rebounded nicely

The easing of banquet restrictions has helped overall revenue and profitability, as Reserve 22 is up a considerable 48% from a year ago.

Staff is preparing for the upcoming mass exodus of service staff, as many will return to school in early August. Ads are being placed in many avenues for recruiting.

Reserve 22 - JULY				Year to Date		
	2020	2021	+/-	2020	2021	+/-
Restaurant & Bar	245,429	254,191	*3.6%*	733,805	1,003,068	*36.7%*
Banquets	10,782	80,070	*642.6%*	119,585	255,396	*113.6%*
from Outings	0	17,851	*#DIV/0!*	0	26,237	*#DIV/0!*
Beverage Cart	20,254	18,909	*-6.6%*	37,117	45,660	*23.0%*
Halfway House	23,258	25,990	*11.7%*	53,649	85,189	*58.8%*
Other	9,145	20,983	*129.4%*	34,405	58,843	*71.0%*
Total Reserve 22	**308,868**	**400,143**	***29.6%***	978,561	**1,448,156**	***48.0%***

Glen Ellyn Recreation Commission
535 Duane Street
Glen Ellyn, IL 60137

Meeting 8/27/2021 7:00 AM
Department: Village Links
Department Head: Jeff Vesevick
Category: Discussion Item
Prepared By: Brad Chapple

AGENDA ITEM (ID # 2021-1291)

DOC ID: 2021-1291

Reserve 22 - Brad Chapple

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments:

Glen Ellyn Recreation Commission
535 Duane Street
Glen Ellyn, IL 60137

Meeting 8/27/2021 7:00 AM
Department: Village Links
Department Head: Jeff Vesevick
Category: Report
Prepared By: Ann Pedersen, Jeff Vesevick

AGENDA ITEM (ID # 2021-1292)

DOC ID: 2021-1292

Financial - Jeff Vesevick

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments:

1. Village Links - Financial Statements - July 2021
2. COH Scenarios2
3. Village Links - 2022 Summary Budget - As of 8-25-21
4. Village Links - 5-Year Capital Forecast - As of 8-25-21

VILLAGE LINKS
GLEN ELLYN

RESERVE —22 TWENTY-TWO

VILLAGE LINKS / RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of July 31, 2021

ORG	DESCRIPTION	2021 BUDGET	MONTH 2021	MONTH 2020	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2021	YEAR-TO-DATE 2020	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	REVENUES:									
5500	Village Links Revenues	$ 3,113,850	$ 678,720	$ 610,022	$ 68,698	11%	$ 2,301,290	$ 1,491,416	$ 809,875	54%
5520	Reserve 22 Revenues	2,731,000	400,110	308,868	91,241	30%	1,458,751	978,560	480,191	49%
	Total Revenues	**$ 5,844,850**	**$ 1,078,830**	**$ 918,890**	**$ 159,939**	**17%**	**$ 3,760,041**	**$ 2,469,975**	**$ 1,290,065**	**52%**
	EXPENDITURES:									
55700	Administration	$ 460,117	$ 44,414	$ 42,788	$ 1,626	4%	$ 266,836	$ 263,361	$ 3,475	1%
55710	Golf Course Maintenance	899,270	102,717	121,136	(18,419)	-15%	478,401	459,585	18,815	4%
55720	Golf Services	722,908	133,228	105,878	27,350	26%	425,184	335,652	89,532	27%
55730	Reserve 22	2,420,256	374,268	334,114	40,154	12%	1,204,538	938,190	266,349	28%
55740	Stormwater Management	28,814	2,813	401	2,412	602%	6,445	2,572	3,874	151%
55750	Pro Shop Merchandise	158,495	23,731	22,182	1,550	7%	94,100	59,004	35,097	59%
55780	Motorized Carts	45,515	13,092	11,490	1,603	14%	27,916	14,635	13,280	91%
557X5	Mechanical Maintenance	196,841	23,944	19,392	4,551	23%	111,122	89,135	21,988	25%
	Total Operating Expenses	$ 4,932,216	$ 718,206	$ 657,380	$ 60,826	9%	$ 2,614,542	$ 2,162,133	$ 452,409	21%
	Operating Income	**$ 912,634**	**$ 360,623**	**$ 261,510**	**$ 99,113**	**38%**	**$ 1,145,499**	**$ 307,842**	**$ 837,656**	**272%**
	Debt Service	656,084	-	-	-	0%	43,041	51,348	(8,306)	-16%
	Capital Expenditures	222,000	34,544	-	34,544	0%	80,039	20,525	59,514	290%
	CHANGE IN NET POSITION	**$ 34,550**	**$ 326,079**	**$ 261,510**	**$ 64,569**	**25%**	**$ 1,022,419**	**$ 235,970**	**$ 786,449**	**333%**

KEY METRICS

	Goal							
Personnel Expenses as % of Sales	*47%*	*40%*	*41%*	*0%*	*38%*	*55%*	*-18%*	
Cash Balance (End of Month, in $000's)	*$ 1,234*	*$ 1,830*	*$ 891*	*$ 939*				

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of July 31, 2021

ORG/ OBJECT	DESCRIPTION	2021 BUDGET	MONTH 2021	MONTH 2020	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2021	YEAR-TO-DATE 2020	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5500	**VILLAGE LINKS REVENUES:**									
440550	Green Fees	$ 1,950,000	$ 426,790	$ 389,333	$ 37,458	10%	$ 1,414,190	$ 974,516	$ 439,674	45%
440554	Pro Shop - Sales	170,000	29,966	26,276	3,691	14%	111,205	67,924	43,281	64%
440555	Motor Carts	500,000	120,653	114,592	6,061	5%	363,843	220,140	143,703	65%
440556	Driving Range	300,000	84,518	63,411	21,107	33%	288,278	132,342	155,936	118%
440557	Resident Cards	32,000	1,430	2,690	(1,260)	-47%	34,286	29,750	4,536	15%
460100	Investment Income	8,500	0	2	(1)	-89%	2	2,342	(2,340)	-100%
489000	Miscellaneous Revenue	126,550	13,268	14,141	(873)	-6%	74,253	65,042	9,211	14%
489100	Miscellaneous - Over/Short	-	(140)	(422)	283	-67%	(400)	(640)	240	-38%
490800	Operating Transfer In	26,800	2,233	-	2,233	0%	15,633	-	15,633	0%
	Total Revenues	**$ 3,113,850**	**$ 678,720**	**$ 610,022**	**$ 68,698**	**11%**	**$ 2,301,290**	**$ 1,491,416**	**$ 809,875**	**54%**
	COST OF GOODS SOLD:									
520945	Cost of Goods Sold - Pro Shop	$ 127,500	$ 19,849	$ 18,338	$ 1,511	8%	$ 75,530	$ 41,054	$ 34,476	84%
	Total Cost of Goods Sold	**$ 127,500**	**$ 19,849**	**$ 18,338**	**$ 1,511**	**8%**	**$ 75,530**	**$ 41,054**	**$ 34,476**	**84%**
	Gross Profit	**$ 2,986,350**	**$ 658,871**	**$ 591,684**	**$ 67,187**	**11%**	**$ 2,225,760**	**$ 1,450,362**	**$ 775,398**	**53%**
	OTHER OPERATING EXPENSES:									
510100	Salaries - Pensionable	$ 943,660	$ 110,595	$ 110,790	$ (194)	0%	$ 474,883	$ 426,062	$ 48,821	11%
510120	Salaries - Non-Pensionable	194,800	63,243	47,552	15,691	33%	139,417	176,333	(36,916)	-21%
510200	Salaries - Overtime	6,740	1,556	898	658	73%	2,584	1,598	986	62%
510400	FICA Taxes	86,408	13,084	11,835	1,249	11%	45,660	44,764	896	2%
510500	IMRF	82,774	9,552	9,740	(188)	-2%	40,280	45,598	(5,318)	-12%
590600	Health Insurance	137,400	14,846	15,533	(687)	-4%	73,448	81,165	(7,717)	-10%
52XXXX	Contractual Services	624,178	64,586	71,625	(7,039)	-10%	331,770	285,458	46,312	16%
53XXXX	Commodities	308,500	46,628	36,956	9,672	26%	226,431	121,912	104,520	86%
	Total Operating Expenses	**$ 2,384,460**	**$ 324,090**	**$ 304,929**	**$ 19,161**	**6%**	**$ 1,334,474**	**$ 1,182,890**	**$ 151,584**	**13%**
	Operating Income	**$ 601,890**	**$ 334,781**	**$ 286,755**	**$ 48,026**	**17%**	**$ 891,286**	**$ 267,472**	**$ 623,814**	**233%**
	Operating Income Percentage	**19%**	**49%**	**47%**			**39%**	**18%**		

KEY METRICS

	Goal							
Rounds Played	70,000	*13,814*	*14,378*	*(564)*	*47,000*	*34,986*	*12,014*	
Revenue Per Round	$ *44.48*	$ *49.13*	$ *42.43*	$ *6.71*	$ *48.96*	$ *42.63*	$ *6.33*	
Resident Cards Sold	*N/A*	*76*	*146*	*(70)*	*2,769*	*2,418*	*351*	
Cost of Goods Sold % - Pro Shop	*75%*	*66%*	*70%*	*-4%*	*68%*	*60%*	*7%*	
Personnel Expenses as % of Sales	*47%*	*31%*	*32%*	*-1%*	*34%*	*52%*	*-18%*	

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of July 31, 2021

ORG/ OBJECT	DESCRIPTION	2021 BUDGET	MONTH 2021	MONTH 2020	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2021	YEAR-TO-DATE 2020	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	MISCELLANEOUS REVENUE									
	Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories:									
	Adult & Junior Golf Lessons		$ 6,996	$ 9,315	$ (2,319)		$ 47,355	$ 34,977	$ 12,378	
	Handicaps		-	200	(200)		-	15,560	(15,560)	
	Hand Cart Rentals		3,426	3,883	(457)		14,877	10,027	4,850	
	Golf Club Rentals		1,280	200	1,080		2,610	230	2,380	
	Golf Club Repairs		-	32	(32)		738	226	512	
	Locker Rentals		-	-	-		2,720	2,880	(160)	
	Illinois Sales Tax (1.75%)		553	443	109		1,511	1,048	463	
	Glen Ellyn Food & Beverage Tax (1%)		54	43	11		146	59	87	
	Misc. Outings		-	-	-		1,048	-	1,048	
	FootGolf Ball Rentals		-	20	(20)		15	45	(30)	
	ATM Machine Commission		-	5	(5)		11	27	(16)	
	Miscellaneous		959	-	959		3,221	(38)	3,259	
	Total	$ 126,550	$ 13,268	$ 14,141	$ (873)		$ 74,253	$ 65,042	$ 9,211	

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of July 31, 2021

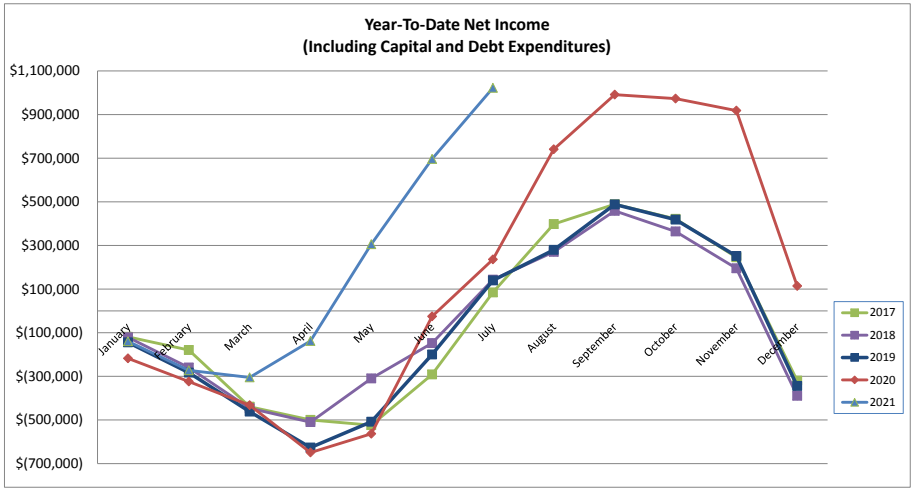
ORG/ OBJECT	DESCRIPTION	2021 BUDGET	MONTH 2021	MONTH 2020	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2021	YEAR-TO-DATE 2020	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5520	**RESERVE 22 REVENUES:**									
441100	Food	$ 1,500,000	$ 210,256	$ 153,230	$ 57,027	37%	$ 798,616	$ 538,273	$ 260,343	48%
441101	Liquor	260,000	44,946	34,093	10,853	32%	157,658	97,753	59,904	61%
441102	Beer	485,000	78,876	74,413	4,463	6%	276,882	185,261	91,621	49%
441103	Wine	235,000	28,731	25,947	2,783	11%	115,340	88,195	27,146	31%
441104	NA Beverages	85,000	17,480	18,889	(1,409)	-7%	51,460	41,517	9,942	24%
441106	Room Charges	4,000	-	-	-	0%	2,871	1,950	921	47%
441107	Service Charges	160,000	15,151	2,296	12,855	560%	47,776	23,959	23,817	99%
489000	Miscellaneous Revenue	2,000	4,670	-	4,670	0%	8,148	1,651	6,497	394%
	Total Revenues	**$ 2,731,000**	**$ 400,110**	**$ 308,868**	**$ 91,241**	**30%**	**$ 1,458,751**	**$ 978,560**	**$ 480,191**	**49%**
55730	**COST OF GOODS SOLD:**									
530400	Cost of Goods Sold - Beer	$ 135,800	$ 17,087	$ 20,117	$ (3,030)	-15%	$ 66,987	$ 36,102	$ 30,885	86%
530401	Cost of Goods Sold - Wine	72,850	9,187	5,993	3,194	53%	31,761	17,090	14,671	86%
530402	Cost of Goods Sold - Liquor	52,000	11,435	5,521	5,914	107%	33,517	8,750	24,767	283%
530405	Cost of Goods Sold - NA Beverages	35,700	7,472	11,285	(3,814)	-34%	28,417	15,777	12,640	80%
530420	Cost of Goods Sold - Food	480,000	55,050	75,947	(20,898)	-28%	260,474	151,784	108,690	72%
	Total Cost of Goods Sold	**$ 776,350**	**$ 100,230**	**$ 118,863**	**$ (18,633)**	**-16%**	**$ 421,156**	**$ 229,503**	**$ 191,653**	**84%**
	Gross Profit	**$ 1,954,650**	**$ 299,879**	**$ 190,005**	**$ 109,874**	**58%**	**$ 1,037,595**	**$ 749,057**	**$ 288,538**	**39%**
	Gross Profit Percentage	**72%**	**75%**	**62%**			**71%**	**77%**		
55730	**OTHER OPERATING EXPENSES:**									
510100	Salaries - Pensionable	$ 607,800	$ 76,351	$ 68,622	$ 7,729	11%	$ 276,895	$ 308,991	$ (32,095)	-10%
510120	Salaries - Non-Pensionable	460,000	105,551	75,692	29,859	39%	233,365	155,609	77,756	50%
510200	Salaries - Overtime	5,000	3,759	1,989	1,770	89%	10,026	4,495	5,531	123%
510399	Tips Paid Through Payroll	-	7,702	4,782	2,920	61%	(7,568)	(2,799)	(4,769)	170%
510400	FICA Taxes	115,440	19,865	16,326	3,539	22%	53,072	45,534	7,537	17%
510500	IMRF	53,520	8,840	8,030	810	10%	30,050	32,155	(2,104)	-7%
590600	Health Insurance	73,900	8,249	8,360	(111)	-1%	41,691	40,064	1,627	4%
52XXXX	Contractual Services	179,246	27,002	17,121	9,881	58%	75,605	71,943	3,662	5%
53XXXX	Commodities	149,000	16,719	14,329	2,389	17%	70,246	52,695	17,550	33%
	Total Operating Expenses	**$ 1,643,906**	**$ 274,037**	**$ 215,251**	**$ 58,787**	**27%**	**$ 783,383**	**$ 708,687**	**$ 74,696**	**11%**
	Operating Income (Loss)	**$ 310,744**	**$ 25,842**	**$ (25,246)**	**$ 51,088**	**-202%**	**$ 254,212**	**$ 40,370**	**$ 213,842**	**530%**
	Operating Income (Loss) Percentage	**11%**	**6%**	**-8%**			**17%**	**4%**		

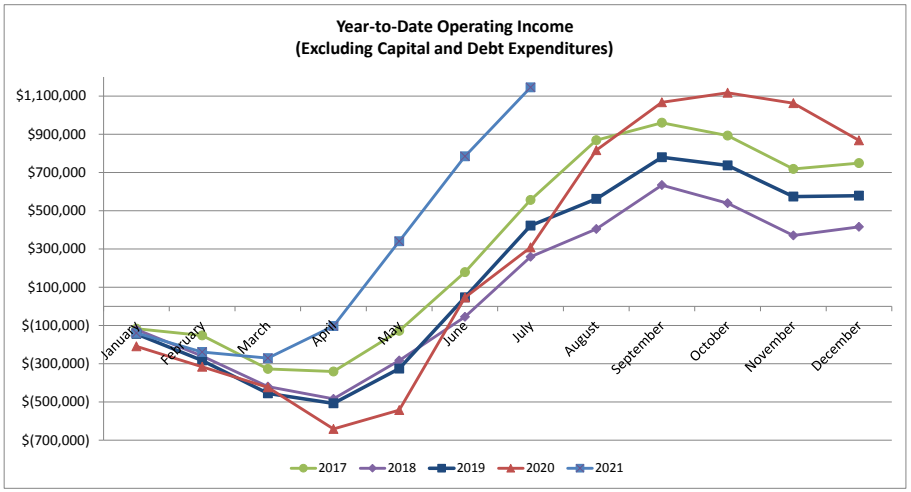
VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

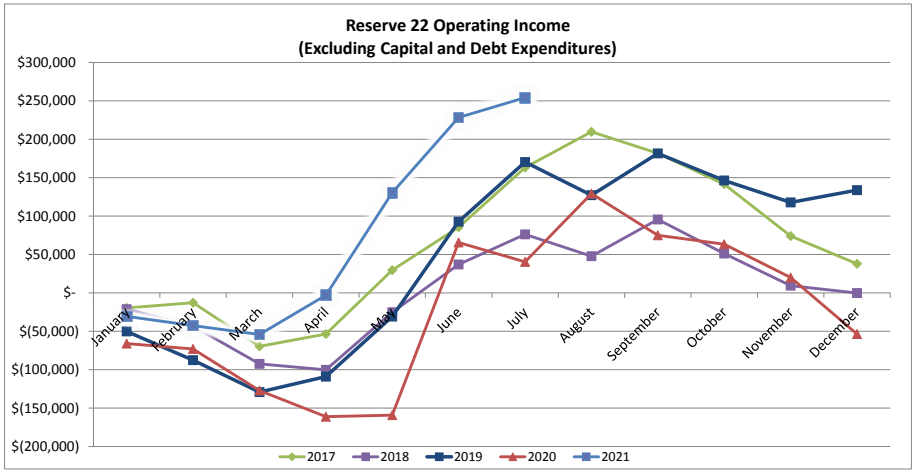
RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of July 31, 2021

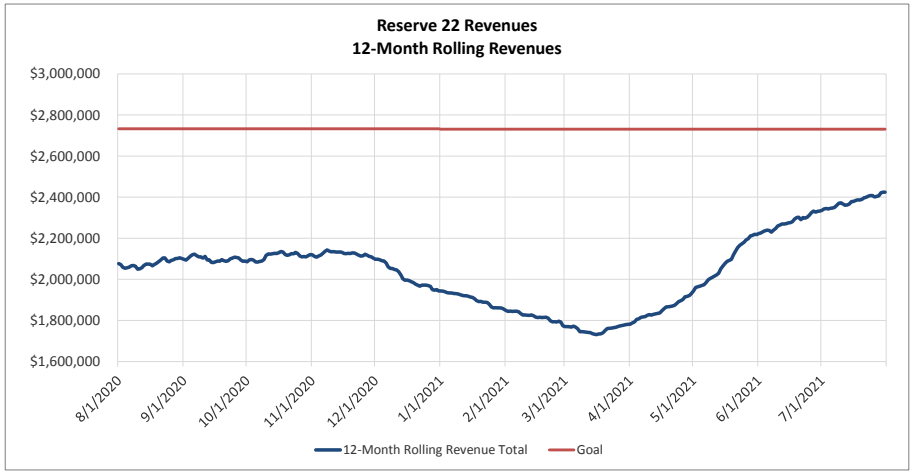
ORG/ OBJECT	DESCRIPTION	2021 BUDGET	MONTH 2021	MONTH 2020	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2021	YEAR-TO-DATE 2020	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	KEY METRICS									
		Goal								
	Revenue Source:									
	Restaurant/Bar	*N/A*	*$ 254,191*	*$ 245,474*	*$ 8,717*	*4%*	*$ 1,002,961*	*$ 733,472*	*$ 269,489*	*37%*
	Banquets	*N/A*	*92,650*	*12,204*	*80,447*	*659%*	*295,496*	*138,162*	*157,334*	*114%*
	Other	*N/A*	*53,268*	*51,191*	*2,078*	*4%*	*160,294*	*106,926*	*53,368*	*50%*
	Total	*$ 2,731,000*	*$ 400,110*	*$ 308,868*	*$ 91,241*	*30%*	*$ 1,458,751*	*$ 978,560*	*$ 480,191*	*49%*
	Reserve 22 Revenues (Last 12 Months)	*$ 2,731,000*					$ 2,423,879	$ 2,075,151	*$ 348,728*	*17%*
	Reserve 22 Expenses (Last 12 Months)	*$ 2,420,256*					$ 2,263,536	$ 2,071,411	*$ 192,125*	*9%*
	# Guest Checks (Restaurant/Bar)	*N/A*	*6,708*	*5,758*	*950*		*25,518*	*17,654*	*7,864*	
	Revenue Per Guest Check	*N/A*	*$ 37.89*	*$ 42.63*	*$ (4.74)*		*$ 39.30*	*$ 41.55*	*$ (2.24)*	
	# Guests (Restaurant/Bar)	*N/A*	*11,377*	*10,520*	*857*		*43,406*	*30,760*	*12,646*	
	Average Guest Spend	*N/A*	*$ 22.34*	*$ 23.33*	*$ (0.99)*		*$ 23.11*	*$ 23.84*	*$ (0.74)*	
	Cost of Goods Sold %	*28%*	*25%*	*38%*	*-13%*		*29%*	*23%*	*5%*	
	Cost of Goods Sold % (By Category):									
	Cost of Goods Sold - Beer	*28%*	*22%*	*27%*	*-5%*		*24%*	*19%*	*5%*	
	Cost of Goods Sold - Wine	*31%*	*32%*	*23%*	*9%*		*28%*	*19%*	*8%*	
	Cost of Goods Sold - Liquor	*20%*	*25%*	*16%*	*9%*		*21%*	*9%*	*12%*	
	Cost of Goods Sold - NA Beverages	*42%*	*43%*	*60%*	*-17%*		*55%*	*38%*	*17%*	
	Cost of Goods Sold - Food	*32%*	*26%*	*50%*	*-23%*		*33%*	*28%*	*4%*	
	Personnel Expenses as % of Sales	*48%*	*55%*	*58%*	*-3%*		*44%*	*60%*	*-16%*	
	Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales	*77%*	*81%*	*96%*	*-16%*		*73%*	*83%*	*-10%*	

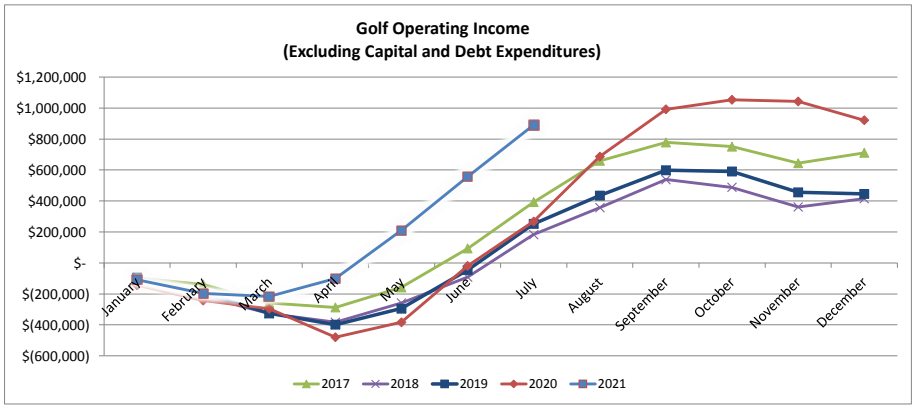
Village Links / Reserve 22
Dashboard Financial Report
As of July 31, 2021

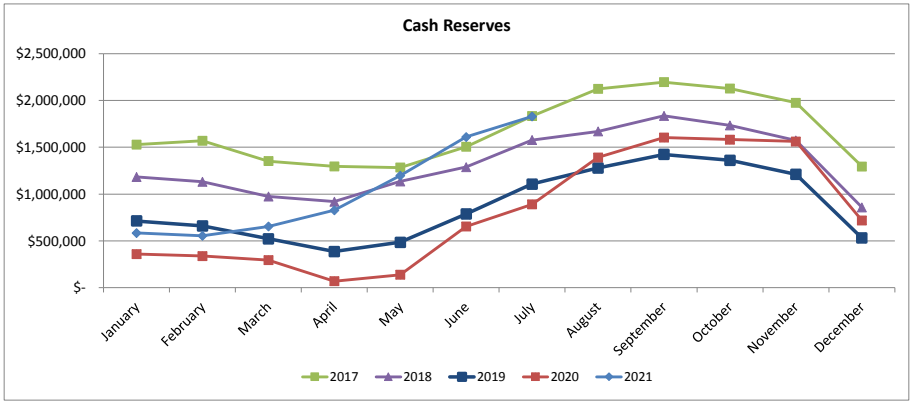












VILLAGE LINKS / RESERVE 22
MONTHLY CASH INCREASE/DECREASE HISTORY

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2014	(112)	(270)	(77)	50	130	30	306	177	138	10	(148)	(663)
2015	(100)	(63)	9	67	80	153	356	352	239	(97)	(42)	(689)
2016	(114)	(20)	41	(109)	206	296	186	237	160	36	(76)	(671)
2017	(114)	42	(218)	(57)	(11)	223	328	291	72	(69)	(151)	(681)
2018	(113)	(50)	(157)	(56)	216	153	291	92	165	(102)	(160)	(716)
2019	(144)	(53)	(138)	(136)	99	304	319	171	146	(64)	(148)	(680)
2020	(173)	(21)	(43)	(225)	69	516	237	500	214	(23)	(21)	(843)
2021	(135)	(26)	96	172	371	412	220					
Avg	(126)	(58)	(61)	(37)	145	261	280	260	162	(44)	(107)	(706)
Best	(100)	42	96	172	371	516	356	500	239	36	(21)	(671)
Worst	(173)	(270)	(218)	(225)	(11)	30	186	92	72	(102)	(160)	(843)

NEXT 12 MONTH CASH BALANCE SCENARIOS

	2021 JUL	2021 AUG	2021 SEP	2021 OCT	2021 NOV	2021 DEC	2022 JAN	2022 FEB	2022 MAR	2022 APR	2022 MAY	2022 JUN
Avg	1,830	2,090	2,252	2,208	2,101	1,395	1,269	1,212	1,151	1,114	1,259	1,520
Best	1,830	2,330	2,569	2,605	2,584	1,913	1,813	1,855	1,951	2,123	2,494	3,010
Worst	1,830	1,922	1,994	1,892	1,732	889	716	446	228	3	(8)	22
	actual											

VILLAGE LINKS/RESERVE 22
2022 BUDGET
AS OF AUGUST 25, 2021

DRAFT - PRELIMINARY

ACCOUNT		ACCOUNT DESCRIPTION	2021 REVISED BUDGET	2020 ACTUALS	2021 ACTUALS THRU 6/30/21	2021 EST. ACTUALS	2022 BUDGET
GOLF REVENUES (5500)							
5500	440550	GREEN FEES	1,950,000	2,096,702	987,400	2,500,000	2,250,000
5500	440554	PRO SHOP - SALES	170,000	147,085	81,238	189,000	170,100
5500	440555	MOTOR CARTS	500,000	520,855	243,190	667,000	600,300
5500	440556	DRIVING RANGE	300,000	312,064	203,760	468,000	421,200
5500	440557	RESIDENT CARDS	32,000	32,360	32,856	35,000	31,500
5500	460100	INVESTMENT INCOME	8,500	2,361	2	5	100
5500	489000	MISCELLANEOUS REVENUE	126,550	108,773	60,984	90,000	91,100
5500	489100	MISCELLANEOUS - OVER/SHORT	-	(771)	(260)	-	-
5500	490800	OPERATING TRANSFER IN	26,800	8,635	13,400	26,800	-
		TOTAL GOLF REVENUES	3,113,850	3,228,063	1,622,570	3,975,805	3,564,300
RESERVE 22 REVENUES (5520)							
5520	441100	FOOD	1,500,000	1,048,161	588,360	1,308,504	1,500,000
5520	441101	LIQUOR	260,000	207,044	112,712	266,948	270,000
5520	441102	BEER	485,000	390,163	198,006	481,785	485,000
5520	441103	WINE	235,000	169,076	86,609	196,222	235,000
5520	441104	NA BEVERAGES	85,000	80,173	33,980	90,115	90,000
5520	441106	ROOM CHARGES	4,000	4,852	2,871	4,000	4,000
5520	441107	SERVICE CHARGES	160,000	42,622	32,625	70,768	160,000
5520	489000	MISCELLANEOUS REVENUE	2,000	1,597	3,478	2,355	2,400
		TOTAL RESERVE 22 REVENUES	2,731,000	1,943,688	1,058,641	2,420,697	2,746,400
		TOTAL REVENUES	5,844,850	5,171,751	2,681,211	6,396,502	6,310,700
EXPENSES							
55700		ADMINISTRATION	460,117	452,100	222,422	459,292	462,737
55710		GOLF COURSE MAINTENANCE	899,270	767,251	375,684	858,845	1,052,879
55720		GOLF SERVICES	722,908	698,293	291,956	777,478	824,116
55730		RESERVE 22	2,420,256	1,997,187	830,271	2,203,730	2,445,695
55740		STORMWATER MANAGEMENT	28,814	12,907	3,633	20,936	28,500
55750		PRO SHOP	158,495	139,006	70,369	167,683	154,030
55780		MOTORIZED CARTS	45,515	45,313	14,823	46,515	47,515
557X5		MECHANICAL MAINTENANCE	196,841	191,532	87,178	199,761	212,375
		TOTAL OPERATING EXPENSES	4,932,216	4,303,590	1,896,336	4,734,238	5,227,846
		TOTAL OPERATING INCOME	912,634	868,161	784,875	1,662,264	1,082,854
		DEBT SERVICE	656,084	657,695	43,041	656,083	433,904
		CAPITAL EXPENDITURES	222,000	96,095	45,494	162,268	358,557
		FUND INCREASE	34,550	114,371	696,340	843,913	290,393
		TOTAL EXPENSES (INCLUDING DEBT & CAPITAL)	5,810,300	5,057,380	1,984,871	5,552,589	6,020,307
		TOTAL VILLAGE LINKS/RESERVE 22:					
		TOTAL PERSONNEL EXP AS % OF TOTAL REVENUE	47.3%	47.1%	36.8%	40.9%	47.5%
		RESERVE 22:					
		TOTAL EXPENSE AS % OF TOTAL REVENUE	88.6%	102.8%	78.4%	91.0%	89.1%
		PERSONNEL EXP AS % OF TOTAL REVENUE	48.2%	56.1%	38.5%	47.2%	50.0%
		BEER EXPENSE AS % OF BEER REVENUE	28.0%	25.2%	25.2%	26.9%	28.0%
		WINE EXPENSE AS % OF WINE REVENUE	31.0%	30.3%	26.1%	33.6%	31.0%
		LIQUOR EXPENSE AS % OF LIQUOR REVENUE	20.0%	23.9%	19.6%	27.8%	20.0%
		NA BEV EXPENSE AS % OF NA BEV REVENUE	42.0%	50.9%	61.6%	59.3%	42.0%
		FOOD EXPENSE AS % OF FOOD REVENUE	32.0%	33.9%	34.9%	35.5%	32.0%

VILLAGE LINKS/RESERVE 22
FIVE-YEAR CAPITAL FORECAST
AS OF AUGUST 25, 2021

DRAFT - PRELIMINARY

	QTY	DESCRIPTION	2021 ACTUALS THRU 7/31/21	2021 EST. ACTUALS	2022 BUDGET	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	TOTAL FIVE-YEAR FORECAST
2021		**SPENT TO DATE**	80,039	80,039						
2021	1	Driving Range Net		10,534						
2021	1	Fairway Mower		56,695						
2021	1	Oven		15,000						
		TOTAL	80,039	162,268						
2022	2	Greens Mowers ($54 K Each)			108,000					108,000
2022	1	Rough Mower			58,000					58,000
2022	95	Golf Cart Fleet Lease (Year 1 of 4)			57,557					57,557
2022	1	Tractor w/Loader, Cab, Snow Pusher			56,000					56,000
2022	1	Reel Grinder			50,000					50,000
2022	100	Golf Push Carts ($200 Each)			20,000					20,000
2022	1	Turbine Blower			9,000					9,000
		TOTAL			358,557					358,557
2023	95	Golf Cart Fleet Lease (Year 2 of 4)				57,557				57,557
2023	1	Fairway Mower				57,000				57,000
2023	2	Heavy Duty Carts ($27 K Each)				54,000				54,000
2023	1	84" Trim or Sidewinder				35,000				35,000
2023	1	Gas Utility Cart				10,000				10,000
2023	1	Flail Mower				7,000				7,000
		TOTAL				220,557				220,557
2024	1	Pave Parking Lot					180,000			180,000
2024	2	Greens Mowers ($54 K Each)					108,000			108,000
2024	95	Golf Cart Fleet Lease (Year 3 of 4)					57,557			57,557
2024	1	84" Trim or Sidewinder					35,000			35,000
2024	2	Beverage Carts ($11 K Each)					22,000			22,000
2024	1	Greens Roller					22,000			22,000
2024	2	Gas Utility Carts ($10 K Each)					20,000			20,000
2024	1	Toro NSN Irrigation Support					14,000			14,000
		TOTAL					458,557			458,557
2025	1	Skid Steer						70,000		70,000
2025	95	Golf Cart Fleet Lease (Year 4 of 4)						57,557		57,557
2025	1	Deep Tine Aerifier						52,000		52,000
2025	1	Tractor w/Cab						45,000		45,000
2025	2	Gas Utility Carts ($10 K Each)						20,000		20,000
		TOTAL						244,557		244,557
2026	95	Golf Cart Fleet Lease (Year 1 of 4)							60,000	60,000
2026	1	Material Handler							50,000	50,000
2026	1	Super 600							50,000	50,000
2026	1	Dump Truck/Pickup							45,000	45,000
2026	1	Tractor w/Cab							45,000	45,000
2026	1	Bunker Rake							30,000	30,000
2026	1	Greens Roller							25,000	25,000
		TOTAL							305,000	305,000
		TOTAL	80,039	162,268	358,557	220,557	458,557	244,557	305,000	1,587,228

Glen Ellyn Recreation Commission
535 Duane Street
Glen Ellyn, IL 60137

Meeting 8/27/2021 7:00 AM
Department: Village Links
Department Head: Jeff Vesevick
Category: Discussion Item
Prepared By: Steve Thompson

AGENDA ITEM (ID # 2021-1293)

DOC ID: 2021-1293

Trustee Liaison - Steve Thompson

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments: