

**GOLF FUND
2023**

Sugar Creek Budget - 2023
FUND: 80

	ACTUAL 2018	BUDGET 2018	ACTUAL 2019	BUDGET 2019	ACTUAL 2020	BUDGET 2020	ACTUAL 2021	BUDGET 2021	BUDGET 2022	AMENDED BUDGET 2022	BUDGET 2023	Var. Budget '23 Amended Budget '22	Notes/Assumptions for 2023
Total Rounds - Jan - Dec.	25,500	30,000	26,500	29,500	25,330	27,000	27,000	27,000	26,500	24,000	25,500	1,500	Closed until 5/1 for creek renovation
# Playable Days - Mar-Oct.	149		144		144		179						
REVENUE													
3030 Grants	-	-	-	-	-	-	21,230	-	-	-	-	0	
3030-6353 Grants-SCGC Creek Restoration	-	-	-	-	-	-	-	-	-	-	-	0	
3040 Advertising/Sponsorships	-	-	-	-	-	-	-	-	-	-	-	0	
3200-1813 Driving Range Instruction - Classes	19,544	15,000	21,200	17,264	9,362	22,000	21,580	15,000	15,000	22,000	20,000	(2,000)	
3200-1816 Junior Golf Instruction - Camp	91,034	93,225	88,826	93,225	-	91,000	88,185	91,000	100,960	100,960	107,550	6,590	\$25 rate incr. per participant
3200-1818 Private Lessons	795	750	489	750	300	1,500	925	1,500	500	500	500	0	
3300-1801 Pull Cart Rental	5,943	8,100	5,352	8,550	33	6,700	3	-	-	-	-	0	
3300-1802 Riding Car Rental	104,481	114,000	107,727	114,000	136,793	114,000	161,430	148,500	150,000	158,200	193,545	35,345	\$1/Rider rate incr. \$11 ea., 69% riding
3300-1803 Golf Club Rental	1,200	1,500	1,833	1,500	132	1,500	12	420	480	480	480	0	
3341 Indoor Facility Rentals - Banquets	35,313	31,500	33,002	31,500	10,139	34,000	19,273	14,400	16,000	24,000	30,000	6,000	60 events x \$500 ea.
3341-1804 Employee Housing - Rental House	15,600	15,600	15,597	15,600	15,600	15,600	15,600	15,600	-	-	-	0	
3430 Daily Use Fees/Greens Fees	421,978	505,542	425,364	495,963	527,315	477,435	585,326	561,452	579,025	524,025	618,375	94,350	\$2 incr., WE = Fri.-Sun, Closed till 5/1
3430-1813 Driving Range Fees	100,320	120,000	107,618	115,000	105,000	110,000	129,564	125,098	135,000	151,000	162,850	11,850	\$1 - rate incr. x prev 2-yr. avg. volume
3431 Punch Card Fees/Passes - Res. Card	8,550	8,100	7,800	8,100	1,400	8,100	(600)	-	-	-	-	0	
3453 Season Passes - Sr. Disc. Card	7,365	8,300	6,485	8,500	450	7,417	(15)	-	-	-	-	0	
3454 Permanent Tee Times/Leagues	5,775	6,700	5,150	6,700	600	6,700	(250)	-	-	-	-	0	
3600-1807 Pro-Shop Sales	33,557	40,000	37,281	40,000	18,928	40,000	29,603	25,000	30,000	30,000	30,000	0	
3600-1808 Beer / Wine Sales	66,596	73,332	69,985	73,332	42,345	70,000	57,996	50,000	62,199	62,199	75,000	12,801	price increase
3600-1809 Food Sales	18,778	21,000	21,308	21,500	2,532	21,500	8,811	20,000	10,000	10,000	13,750	3,750	price increase
3600-1810 Soft Drink Sales	19,875	20,000	18,807	21,000	10,200	21,000	17,675	20,000	18,000	18,000	27,500	9,500	price increase
3600-1814 Liquor Sales	21,301	12,500	22,306	15,500	5,001	22,000	11,226	10,000	18,000	18,000	19,375	1,375	price increase
3900 Transfers In	-	-	-	-	-	-	-	-	-	368,344	672,516	304,172	Temporary advance from EPD
3930 Sale of Asset-Unrestricted	-	-	-	-	-	-	-	-	-	2,650	-	(2,650)	
3931 Sale of Asset-Restricted	-	-	-	-	-	-	-	-	200,000	303,340	-	(303,340)	
3960 Interest Income	2,289	-	838	-	16	-	44	-	-	-	500	500	
3970 Insurance Claim Reimbursements	-	-	-	-	-	-	-	-	-	13,001	-	(13,001)	
3990 Miscellaneous	215	-	223	-	109	-	167	-	-	-	-	0	
TOTAL REVENUE	980,510	1,095,149	997,191	1,087,984	886,255	1,070,452	1,167,785	1,097,970	1,335,164	1,806,699	1,971,941	165,242	
EXPENDITURES													
SALARIES AND WAGES													
4001 Administrative - F-T	217,132	203,236	225,088	208,535	208,706	213,494	238,251	215,952	224,346	224,346	234,235	9,889	Avg. 5% incr. for full time staff
4240 Operations Staff	74,076	78,760	73,877	78,760	70,195	79,145	71,659	78,592	82,840	82,840	99,096	16,256	Incr. min. wage by \$1, \$13/hr.
016-4240 Operations Staff	-	-	-	-	-	-	-	-	-	-	5,166	5,166	Incr. min. wage by \$1, \$13/hr.
4280 Program Staff	49,460	63,120	49,403	63,119	33,801	63,796	52,368	47,461	52,412	52,412	53,053	641	Incr. min. wage by \$1, \$13/hr.
4280-1811 Administrative Staff	330	330	385	330	385	330	495	2,654	330	330	330	0	Incr. min. wage by \$1, \$13/hr.
4280-1813 Driving Range Staff	10,060	10,292	9,001	10,292	5,236	11,099	7,378	11,099	12,108	8,108	13,117	5,009	Incr. min. wage by \$1, \$13/hr.
4280-1816 Junior Golf Staff	14,355	12,000	15,105	12,000	-	12,000	10,599	15,000	15,000	18,000	15,000	(3,000)	Incr. min. wage by \$1, \$13/hr.
4280-1818 Private Lessons	-	1,125	-	1,125	-	1,125	-	1,125	375	375	375	0	Incr. min. wage by \$1, \$13/hr.
SUBTOTAL SALARIES & WAGES	365,413	368,863	372,859	374,161	318,323	380,989	380,750	371,883	387,411	386,411	420,372	33,961	

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EXPENDITURES														
CONTRACTUAL SERVICES														
5020	Health Care Expenses	12,717	11,907	9,262	12,270	9,072	12,404	11,710	12,000	12,042	12,042	12,063	21	
5040	IMRF	27,350	27,189	21,562	21,613	12,190	28,009	(62,237)	28,193	25,918	25,918	17,018	(8,900)	
5050	Business Insurance	15,000	15,000	14,746	15,250	15,250	15,250	14,391	15,500	12,921	12,921	15,298	2,377	
5060	FICA	27,423	28,218	27,818	28,623	23,693	29,146	28,877	29,812	29,729	29,729	32,158	2,429	
5101	Attorney's Fees	-	-	-	-	-	-	-	-	-	-	-	0	
5102	Consulting Fees	-	500	-	500	-	500	-	22,800	-	-	-	0	
5102-6353	Consulting Fees-Creek Restoration	-	-	-	-	-	-	-	-	4,500	-	-	(4,500)	
5141	Internet Connectivity	-	-	-	-	-	-	-	-	-	-	-	0	
5160	Audit Expense	4,500	4,500	4,600	4,500	4,600	4,800	5,000	5,500	5,500	6,000	6,000	500	
5180	Finance / Bank Charges	19,784	22,300	20,557	22,300	33,507	20,900	31,343	30,000	35,200	35,200	44,200	9,000	
5190	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	0	
5300	Dues	1,679	1,755	1,835	1,755	1,736	1,755	1,866	1,755	1,755	1,755	1,755	0	
5310	Books & Subscriptions	-	-	-	-	-	-	-	-	-	-	-	0	
5320	Occupational Health	1,629	1,814	804	1,814	241	1,814	963	1,814	2,060	2,060	1,144	(916)	
5340	Continuing Education	630	1,000	599	1,000	604	1,000	127	1,000	1,011	1,011	1,011	0	
5380	Travel Expenses	2,277	2,000	2,533	2,000	2,618	2,000	1,200	2,000	2,000	2,000	2,000	0	
5500	Ads & Notices	2,481	7,000	1,072	5,000	615	3,000	-	500	500	500	500	0	
5520	License & Permits	1,229	1,000	1,241	1,000	1,535	1,000	924	1,000	1,390	1,390	1,390	0	
5540	Postage & Shipping	-	500	-	500	-	-	-	-	-	-	-	0	
5560	Printing	142	-	-	-	-	-	-	-	-	-	-	0	
5580	Equipment Rentals	31,091	32,060	29,405	32,060	30,513	32,060	35,798	31,010	31,810	36,810	35,310	(1,500)	
5580-1815	Banquet Equipment	2,892	4,500	2,812	3,500	1,360	6,000	1,602	6,000	2,500	2,500	4,600	2,100	
5601	Telephone	174	1,980	354	1,980	323	1,980	236	336	215	215	216	1	
5602	Cell Phones	347	600	59	600	77	600	51	120	1,258	1,258	957	(301)	
5603	Cellular & Paging	-	-	-	-	-	-	-	-	-	-	-	0	
016-5650	Alarm Expenses	2,547	3,000	3,300	2,750	1,273	3,025	2,998	2,550	2,608	2,608	3,000	392	
016-5720	Electricity	16,986	22,500	20,415	22,000	15,454	22,000	14,041	22,354	15,600	15,600	15,000	(600)	
016-5740	Natural Gas	4,745	5,000	4,894	8,100	4,323	8,100	5,026	7,200	4,800	4,800	7,000	2,200	
016-5760	Water & Sewer	6,682	6,500	7,361	7,000	5,318	7,000	4,786	6,240	5,000	5,000	5,000	0	
5780	Cable Services	1,779	1,800	1,828	1,800	1,963	1,800	2,208	1,900	2,160	2,160	2,160	0	
5881	Computer & Hardware Services	-	700	-	700	-	-	-	-	5,000	5,000	-	(5,000)	
016-5882	Custodial Maintenance	-	-	-	-	-	-	-	-	-	-	5,500	5,500	
5883	Contract Services	11,203	11,270	11,737	11,270	12,606	11,270	17,818	13,140	12,580	12,580	12,080	(500)	
016-5883	Contract Services	-	-	-	-	-	-	-	-	-	-	6,260	6,260	
5900	Public Relations	-	-	-	-	-	-	-	-	-	-	-	0	
5960	Employee Relations	-	-	-	-	-	-	-	-	-	-	-	0	
SUBTOTAL CONTRACT SERVICES		195,287	214,593	188,794	209,885	178,871	215,413	118,728	242,224	213,557	223,057	231,620	8,563	
EXPENDITURES														
REPAIRS														
6020	Building Repairs	3,524	4,000	2,692	4,000	6,595	4,000	2,172	4,000	13,000	24,000	20,000	(4,000)	range bldg. and net repair
016-6020	Building Repairs	-	-	-	-	-	-	-	-	-	-	4,500	4,500	
6060	Plumbing Systems Repairs	6,485	4,205	2,925	4,205	2,901	4,205	1,573	4,205	4,600	4,600	2,600	(2,000)	
016-6060	Plumbing Systems Repairs	-	-	-	-	-	-	-	-	-	-	1,500	1,500	
6200	Vehicle Repairs	1,498	1,000	238	1,000	554	1,000	7,121	1,000	1,000	1,000	4,000	3,000	Golf Car, Bev, ball picker, Utility Car repair
016-6340	Equipment Repairs	-	-	-	-	710	-	-	-	-	-	1,500	1,500	
016-6500	Electrical Repairs	-	-	-	-	-	-	-	-	-	-	750	750	
SUBTOTAL REPAIRS		11,507	9,205	5,855	9,205	10,760	9,205	10,866	9,205	18,600	29,600	34,850	5,250	

Operating Expenses

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SUPPLIES														
7001	Office Supplies	1,460	1,000	130	1,000	352	1,000	772	1,000	1,000	1,000	0		
7020	Equipment & Furniture	170	3,000	-	3,000	1,252	8,000	5,154	10,000	17,500	17,500	0		
016-7020	Equipment & Furniture	-	-	-	-	-	-	-	-	-	350	350		
7030	Computer Supplies	-	-	-	-	-	-	-	-	-	-	0		
7031	Computer Software	-	-	-	-	-	-	-	-	-	-	0		
7032	Computer Hardware	-	-	-	-	-	-	-	-	-	-	0		
016-7040	Custodial	232	1,000	639	1,000	615	1,000	733	1,000	1,000	1,300	300		
7070	Grounds	26,585	33,636	29,376	33,636	17,772	33,636	24,123	32,636	32,636	33,576	940		
016-7090	Buildings	5,982	5,950	4,045	5,950	2,618	5,950	20,809	5,950	5,950	3,500	(2,450)		
7100	Fuel	7,545	8,382	7,274	8,382	4,622	8,382	9,359	8,132	8,132	13,132	12,800	(332)	
7140	Vehicle Parts	20,186	18,595	16,025	18,595	12,069	18,595	28,340	18,595	18,595	17,595	(1,000)		
7520	Chemicals	22,722	22,858	23,034	22,858	19,362	22,858	19,551	22,358	22,359	22,241	(118)		
7600	Program Supplies	3,923	5,600	5,979	5,000	575	5,000	1,670	5,000	3,000	3,000	0		
7600-1813	Driving Range Supplies	8,733	14,000	8,750	12,000	9,776	12,000	5,961	12,000	16,000	23,000	18,000	(5,000)	
7620-1807	Pro Shop Merchandise	27,073	30,000	29,087	30,000	15,973	30,000	19,212	18,750	22,500	22,500	0		
7620-1812	Concessions Merchandise	49,409	54,000	49,999	50,233	19,299	47,500	33,672	40,000	43,280	43,280	6,000		
7680	Uniforms	769	2,000	1,477	2,000	-	2,000	1,993	2,000	2,000	2,000	0		
7700	First Aid	45	500	373	500	636	500	331	500	500	500	0		
SUBTOTAL SUPPLIES		174,834	200,521	176,188	194,154	104,921	196,421	171,680	177,921	194,452	200,452	199,142	(1,310)	
FIXED CHARGES AND OBLIGATIONS														
8910	Capital Purchases	-	45,000	-	115,000	-	40,000	-	70,000	244,000	-	-	0	
8910-6353	SCGC Creek Restoration	-	-	-	-	-	-	-	-	-	552,516	672,516	120,000	
8910-6354	SCGC Grounds Equipment	-	-	-	-	-	-	-	-	-	229,645	56,759	(172,886)	Funded by 2022 house sale proceeds
8910-6355	SCGC Club House Improvements	-	-	-	-	-	-	-	-	-	-	60,000	60,000	replace HVAC and roof repair
8910-6356	SCGC Club House Equipment	-	-	-	-	-	-	-	-	-	-	-	0	
8910-6357	SCGC Maint Shop Improvements	-	-	-	-	-	-	-	-	-	-	-	0	
8910-6358	SCGC Grounds Improvements	-	-	-	-	-	-	-	-	30,000	-	-	(30,000)	
8910-6368	SCGC Driving Range Improvements	-	-	-	-	-	-	-	-	-	-	15,000	15,000	new ball dispenser
8931	Depreciation - Land Improvements	58,103	-	66,028	-	66,028	-	66,028	-	-	-	-	0	
8932	Depreciation - Buildings	36,919	-	37,449	-	36,974	-	35,796	-	-	-	-	0	
8933	Depreciation - Machinery	20,926	-	19,516	-	18,038	-	16,143	-	-	-	-	0	
8940	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	0	
9910	Fund Transfers-EPD Debt	12,300	103,550	9,563	104,563	7,425	103,675	5,259	104,009	104,288	104,288	50,000	(54,288)	Repay EPD Loan
9921	Int Exp - Install Contract-VP Debt	39,211	125,675	43,363	122,650	18,513	124,625	7,044	121,463	121,463	121,463	50,000	(71,463)	Repay VP Loan
SUBTOTAL FIXED CHARGES		167,459	274,225	175,919	342,213	146,978	268,300	130,270	295,472	469,751	1,037,912	904,275	(133,637)	
TOTAL REVENUE		980,510	1,095,149	997,191	1,087,984	886,255	1,070,452	1,167,785	1,097,970	1,335,164	1,806,699	1,971,941	165,242	
Actual vs. Budget		90%		92%		83%		106%						
TOTAL EXPENDITURES		914,500	1,067,407	919,615	1,129,618	759,853	1,070,328	812,294	1,096,705	1,283,771	1,877,432	1,790,259	(87,173)	
Actual vs. Budget		86%		81%		71%		74%						
TOTAL BUDGET NET		66,009	27,742	77,576	(41,634)	126,402	124	355,491	1,265	51,393	(70,733)	181,682	252,415	