

**GOLF FUND - FUND 603**  
**DETAIL BY DEPARTMENT / CATEGORY**

Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
	<b>Golf</b>	<b>-\$14,916.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	0
	<b>Revenue</b>	<b>-\$14,916.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	0
PERA PENSION OTHER REVENUE	603-3-0000-33439	-\$5,384.00	\$0.00	\$0.00	\$0.00	0
BOND PREMIUM AMORTIZATION	603-3-0000-39500	-\$9,532.03	\$0.00	\$0.00	\$0.00	0
	<b>Golf Food &amp; Beverage</b>	<b>-\$57,279.39</b>	<b>-\$77,324.00</b>	<b>-\$88,676.00</b>	-\$11,352.00	15%
	<b>Expense</b>	<b>\$351,163.91</b>	<b>\$333,676.00</b>	<b>\$365,324.00</b>	\$31,648.00	9%
WAGES OVERTIME	603-4-4512-102	\$437.27	\$500.00	\$1,500.00	\$1,000.00	200%
WAGES PART-TIME	603-4-4512-103	\$103,574.89	\$102,000.00	\$105,000.00	\$3,000.00	3%
GRATUITIES	603-4-4512-104	\$8,468.78	\$11,000.00	\$12,000.00	\$1,000.00	9%
UNEMPLOYMENT BENEFITS	603-4-4512-114	\$128.34	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	603-4-4512-121	\$3,585.56	\$4,500.00	\$3,500.00	-\$1,000.00	-22%
EMPLOYER CONT. F I C A	603-4-4512-122	\$8,623.96	\$7,000.00	\$8,500.00	\$1,500.00	21%
WORKER'S COMPENSATION	603-4-4512-151	\$655.18	\$866.00	\$1,386.00	\$520.00	60%
SUPPLIES - GENERAL	603-4-4512-210	\$15,311.70	\$18,000.00	\$17,500.00	-\$500.00	-3%
TOWELS/LINENS	603-4-4512-217	\$5,242.23	\$4,800.00	\$4,000.00	-\$800.00	-17%
COGS - ALCOHOL	603-4-4512-251	\$69,425.73	\$60,000.00	\$75,745.00	\$15,745.00	26%
COGS - BEV NON-ALCOHOL	603-4-4512-254	\$21,178.57	\$17,000.00	\$24,057.00	\$7,057.00	42%
COGS - FOOD	603-4-4512-259	\$81,636.03	\$81,760.00	\$90,720.00	\$8,960.00	11%
COGS - SUNDRIES	603-4-4512-262	\$11,457.19	\$7,650.00	\$7,150.00	-\$500.00	-7%
EXPIRED GOODS	603-4-4512-263	\$0.00	\$500.00	\$500.00	\$0.00	0%
INSURANCE DEDUCTIBLE	603-4-4512-365	\$241.36	\$0.00	\$0.00	\$0.00	0
REPAIRS & MAINTENANCE	603-4-4512-404	\$4,991.18	\$4,000.00	\$4,500.00	\$500.00	13%
EQUIPMENT RENTAL	603-4-4512-415	\$4,132.51	\$2,600.00	\$3,000.00	\$400.00	15%
MISCELLANEOUS EXPENSE	603-4-4512-430	\$7,154.00	\$2,000.00	\$1,500.00	-\$500.00	-25%
LICENSE FEES/REGISTRATION	603-4-4512-460	\$3,320.43	\$4,500.00	\$4,500.00	\$0.00	0%
CAPITAL OUTLAY	603-4-4512-500	\$1,599.00	\$5,000.00	\$0.00	-\$5,000.00	-100%
EMPLOYER CONT. PFMLA	603-4-4512-123		\$0.00	\$266.00	\$266.00	0
	<b>Revenue</b>	<b>-\$408,443.30</b>	<b>-\$411,000.00</b>	<b>-\$454,000.00</b>	-\$43,000.00	10%
FACILITY FEES	603-3-4512-38044	-\$5,202.96	-\$6,000.00	-\$6,000.00	\$0.00	0%
GRATUITIES	603-3-4512-38045	-\$8,468.77	-\$11,000.00	-\$12,000.00	-\$1,000.00	9%
FOOD SALES	603-3-4512-38140	-\$157,487.37	-\$160,000.00	-\$175,000.00	-\$15,000.00	9%
BEVERAGE NON-ALCOHOL	603-3-4512-38141	-\$29,051.46	-\$30,000.00	-\$33,000.00	-\$3,000.00	10%
BEVERAGE ALCOHOL	603-3-4512-38142	-\$197,046.63	-\$195,000.00	-\$215,000.00	-\$20,000.00	10%
SUNDRIES	603-3-4512-38143	-\$11,186.11	-\$9,000.00	-\$13,000.00	-\$4,000.00	44%
	<b>Golf Mainteance</b>	<b>\$530,925.27</b>	<b>\$594,078.00</b>	<b>\$840,974.00</b>	\$246,896.00	42%
	<b>Expense</b>	<b>\$530,925.27</b>	<b>\$594,078.00</b>	<b>\$840,974.00</b>	\$246,896.00	42%
WAGES FULL-TIME	603-4-4513-101	\$192,451.92	\$191,045.00	\$198,640.00	\$7,595.00	4%
WAGES OVERTIME	603-4-4513-102	\$2,155.49	\$1,000.00	\$2,500.00	\$1,500.00	150%
WAGES PART-TIME	603-4-4513-103	\$105,241.39	\$105,000.00	\$115,000.00	\$10,000.00	10%
EMPLOYEE BENEFITS	603-4-4513-113	\$700.00	\$760.00	\$700.00	-\$60.00	-8%
VACATION ACCRUAL	603-4-4513-115	\$3,756.37	\$0.00	\$3,750.00	\$3,750.00	0
EMPLOYER CONT. P E R A	603-4-4513-121	\$15,336.31	\$14,283.00	\$15,250.00	\$967.00	7%
EMPLOYER CONT. F I C A	603-4-4513-122	\$22,249.93	\$20,211.00	\$23,363.00	\$3,152.00	16%
GERF CHANGE	603-4-4513-129	-\$14,475.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	603-4-4513-131	\$27,648.94	\$29,959.00	\$34,465.00	\$4,506.00	15%
DENTAL INSURANCE	603-4-4513-132	\$2,734.83	\$1,731.00	\$1,731.00	\$0.00	0%
LIFE & S-T DISABILITY	603-4-4513-133	\$559.40	\$536.00	\$579.00	\$43.00	8%
OPEB EXPENSE	603-4-4513-135	\$4,454.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMP INSURANCE	603-4-4513-151	\$2,791.56	\$3,822.00	\$4,154.00	\$332.00	9%
SUPPLIES - GENERAL	603-4-4513-210	\$8,785.98	\$8,000.00	\$12,000.00	\$4,000.00	50%
MOTOR FUELS	603-4-4513-212	\$25,007.52	\$25,000.00	\$25,000.00	\$0.00	0%

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FERTILIZER & CHEMICALS	603-4-4513-216	\$4,676.27	\$45,000.00	\$45,000.00	\$0.00	0%
R & M - MACHINERY PARTS	603-4-4513-221	\$28,756.68	\$30,000.00	\$30,000.00	\$0.00	0%
R & M - IRRIGATION	603-4-4513-222	\$12,089.75	\$15,000.00	\$35,000.00	\$20,000.00	133%
SAFETY EQUIP & TRAINING	603-4-4513-231	\$1,502.59	\$631.00	\$1,500.00	\$869.00	138%
R & M - COURSE GEN IMPROV	603-4-4513-247	\$13,809.72	\$15,000.00	\$17,500.00	\$2,500.00	17%
TRAVEL, CONF, MILEAGE ALLOW	603-4-4513-330	\$0.00	\$500.00	\$500.00	\$0.00	0%
ELECTRIC	603-4-4513-381	\$1,223.86	\$1,600.00	\$1,500.00	-\$100.00	-6%
WATER/SEWER	603-4-4513-382	\$47,864.68	\$62,000.00	\$55,000.00	-\$7,000.00	-11%
REPAIRS & MAINTENANCE	603-4-4513-404	\$3,664.90	\$2,000.00	\$7,500.00	\$5,500.00	275%
R & M - PRIVATE CART REPAIRS	603-4-4513-405	\$4,643.08	\$5,000.00	\$3,500.00	-\$1,500.00	-30%
UNIFORMS	603-4-4513-417	\$0.00	\$0.00	\$500.00	\$500.00	0
MISCELLANEOUS EXPENSE	603-4-4513-430	\$2,478.23	\$1,000.00	\$1,000.00	\$0.00	0%
SPECIAL PROJECTS	603-4-4513-441	\$8,816.87	\$15,000.00	\$15,000.00	\$0.00	0%
CAPITAL OUTLAY	603-4-4513-500	\$2,000.00	\$0.00	\$189,000.00	\$189,000.00	0
EMPLOYER CONT. PFMLA	603-4-4513-123		\$0.00	\$1,342.00	\$1,342.00	0
<b>Golf Operations</b>		<b>-\$477,892.57</b>	<b>-\$461,383.44</b>	<b>-\$713,644.00</b>	<b>-\$252,260.56</b>	<b>55%</b>
<b>Expense</b>		<b>\$612,698.12</b>	<b>\$901,718.56</b>	<b>\$621,350.00</b>	<b>-\$280,368.56</b>	<b>-31%</b>
WAGES FULL-TIME-	603-4-4511-101	\$20,615.01	\$21,744.00	\$22,507.00	\$763.00	4%
WAGES OVERTIME	603-4-4511-102	\$1,054.05	\$250.00	\$500.00	\$250.00	100%
WAGES PART-TIME	603-4-4511-103	\$72,560.30	\$50,000.00	\$63,000.00	\$13,000.00	26%
EMPLOYEE BENEFITS	603-4-4511-113	\$60.00	\$117.00	\$0.00	-\$117.00	-100%
VACATION ACCRUAL	603-4-4511-115	\$165.71	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	603-4-4511-121	\$2,294.20	\$2,675.00	\$2,713.00	\$38.00	1%
EMPLOYER CONT. F I C A	603-4-4511-122	\$6,995.84	\$5,517.00	\$5,547.00	\$30.00	1%
HEALTH INSURANCE	603-4-4511-131	\$4,221.01	\$3,953.00	\$5,388.00	\$1,435.00	36%
DENTAL INSURANCE	603-4-4511-132	\$428.52	\$319.00	\$319.00	\$0.00	0%
LIFE & S-T DISABILITY	603-4-4511-133	\$63.88	\$63.00	\$57.00	-\$6.00	-10%
WORKER'S COMP INSURANCE	603-4-4511-151	\$643.38	\$859.00	\$751.00	-\$108.00	-13%
COMPUTER SUPPORT SERVICES	603-4-4511-207	\$13,031.31	\$13,550.00	\$13,550.00	\$0.00	0%
SUPPLIES - GENERAL	603-4-4511-210	\$5,656.28	\$5,500.00	\$5,500.00	\$0.00	0%
SUPPLIES - CLEANING	603-4-4511-211	\$2,777.22	\$1,000.00	\$1,000.00	\$0.00	0%
COGS - GOLF MERCHANDISE	603-4-4511-260	\$27,711.80	\$30,000.00	\$32,706.00	\$2,706.00	9%
COGS - CLOTHING	603-4-4511-261	\$19,083.61	\$17,500.00	\$17,475.00	-\$25.00	0%
COGS - SPECIAL ORDER	603-4-4511-262	\$8,967.72	\$8,000.00	\$4,380.00	-\$3,620.00	-45%
SUPPLIES - OFFICE	603-4-4511-264	\$1,967.36	\$2,000.00	\$2,000.00	\$0.00	0%
DRIVING RANGE	603-4-4511-265	\$3,312.61	\$7,000.00	\$7,000.00	\$0.00	0%
AUDIT	603-4-4511-301	\$4,823.39	\$7,102.00	\$6,075.00	-\$1,027.00	-14%
CIVIL LEGAL FEES	603-4-4511-305	\$115.50	\$500.00	\$500.00	\$0.00	0%
PROFESSIONAL SERVICES	603-4-4511-310	\$0.00	\$0.00	\$500.00	\$500.00	0
HANDICAP SERVICES	603-4-4511-318	\$6,090.00	\$6,000.00	\$6,500.00	\$500.00	8%
PROF. FEES - CONSULTING	603-4-4511-319	\$1.90	\$0.00	\$0.00	\$0.00	0
TELEPHONE / CABLE	603-4-4511-321	\$6,842.25	\$7,600.00	\$7,000.00	-\$600.00	-8%
COMPUTER COMM/MAINT	603-4-4511-322	\$2,432.55	\$4,000.00	\$5,250.00	\$1,250.00	31%
POSTAGE	603-4-4511-323	\$437.63	\$950.00	\$500.00	-\$450.00	-47%
ADVERTISING & PUBLICATIONS	603-4-4511-340	\$492.50	\$1,000.00	\$1,000.00	\$0.00	0%
PROMOTION	603-4-4511-341	\$3,750.00	\$3,800.00	\$4,500.00	\$700.00	18%
INSURANCES	603-4-4511-369	\$13,876.84	\$13,928.00	\$14,500.00	\$572.00	4%
ELECTRIC	603-4-4511-381	\$22,138.04	\$23,000.00	\$22,500.00	-\$500.00	-2%
WATER/SEWER	603-4-4511-382	\$7,863.68	\$5,500.00	\$8,000.00	\$2,500.00	45%
STORM SEWER UTILITIES	603-4-4511-383	\$5,998.80	\$6,000.00	\$6,000.00	\$0.00	0%
REFUSE	603-4-4511-384	\$5,877.39	\$4,500.00	\$5,000.00	\$500.00	11%

**GOLF FUND - FUND 603**  
**DETAIL BY DEPARTMENT / CATEGORY**

Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
NATURAL GAS	603-4-4511-385	\$5,769.51	\$9,500.00	\$10,000.00	\$500.00	5%
CONTRACTED SERVICES	603-4-4511-401	\$100,813.50	\$102,173.00	\$107,000.00	\$4,827.00	5%
REPAIRS & MAINTENANCE	603-4-4511-404	\$11,028.46	\$13,000.00	\$15,000.00	\$2,000.00	15%
EQUIPMENT RENTAL	603-4-4511-411	\$3,725.28	\$5,200.00	\$5,000.00	-\$200.00	-4%
TOURNAMENT FLEET RENTALS	603-4-4511-412	\$5,210.00	\$3,000.00	\$5,000.00	\$2,000.00	67%
UNIFORMS	603-4-4511-417	\$0.00	\$0.00	\$0.00	\$0.00	0
PORTABLE TOILETS	603-4-4511-418	\$2,061.60	\$2,000.00	\$2,000.00	\$0.00	0%
DEPRECIATION	603-4-4511-420	\$135,552.03	\$143,105.00	\$133,220.00	-\$9,885.00	-7%
MISCELLANEOUS EXPENSE	603-4-4511-430	\$19,268.44	\$0.00	\$0.00	\$0.00	0
CASH (OVER) SHORT	603-4-4511-431	\$2,613.25	\$0.00	\$0.00	\$0.00	0
DUES & SUBSCRIPTIONS	603-4-4511-433	\$1,599.88	\$1,200.00	\$2,500.00	\$1,300.00	108%
CREDIT CARD FEES	603-4-4511-437	\$33,795.49	\$29,000.00	\$35,000.00	\$6,000.00	21%
LICENSE FEES/REGISTRATION	603-4-4511-460	\$1,076.25	\$1,000.00	\$1,000.00	\$0.00	0%
CAPITAL OUTLAY	603-4-4511-500	\$0.00	\$320,000.00	\$14,500.00	-\$305,500.00	-95%
DEBT SERVICE INTEREST	603-4-4511-611	\$14,301.28	\$13,613.56	\$16,092.00	\$2,478.44	18%
BOND ISSUANCE FEES	603-4-4511-620	\$3,532.87	\$5,000.00	\$2,500.00	-\$2,500.00	-50%
EMPLOYER CONT. PFMLA	603-4-4511-123		\$0.00	\$320.00	\$320.00	0
<b>Revenue</b>		<b>-\$1,090,590.69</b>	<b>-\$1,363,102.00</b>	<b>-\$1,334,994.00</b>	<b>\$28,108.00</b>	<b>-2%</b>
EMPLOYEE GOLF PUNCH CARD	603-3-4511-34710	-\$666.88	\$0.00	-\$875.00	-\$875.00	0
INTEREST INCOME	603-3-4511-36210	-\$14,535.11	-\$5,000.00	-\$5,000.00	\$0.00	0%
CONTRIBUTIONS AND DONATIONS	603-3-4511-36230	-\$510.85	-\$1,300.00	-\$500.00	\$800.00	-62%
REIMBURSEMENTS	603-3-4511-36240	-\$629.99	-\$500.00	-\$500.00	\$0.00	0%
MEMBERSHIP DUES	603-3-4511-38040	-\$293,809.53	-\$315,000.00	-\$320,000.00	-\$5,000.00	2%
ADDITIONAL FEES	603-3-4511-38041	-\$8,940.00	-\$8,500.00	-\$12,000.00	-\$3,500.00	41%
RENTALS	603-3-4511-38042	\$0.00	-\$500.00	\$0.00	\$500.00	-100%
LESSONS	603-3-4511-38043	-\$3,000.00	-\$2,500.00	\$0.00	\$2,500.00	-100%
FACILITY FEES	603-3-4511-38044	-\$745.61	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS INCOME	603-3-4511-38045	-\$1,858.28	-\$1,500.00	-\$1,500.00	\$0.00	0%
GOLF MERCHANDISE	603-3-4511-38046	-\$38,129.17	-\$50,000.00	-\$45,000.00	\$5,000.00	-10%
CLOTHING	603-3-4511-38047	-\$25,892.79	-\$25,000.00	-\$25,000.00	\$0.00	0%
GREEN FEES	603-3-4511-38048	-\$366,988.43	-\$342,404.00	-\$403,957.00	-\$61,553.00	18%
DAILY CART FEES	603-3-4511-38049	-\$230,344.70	-\$223,198.00	-\$244,662.00	-\$21,464.00	10%
PRIVATE CART FEES	603-3-4511-38050	-\$25,332.02	-\$27,000.00	-\$27,000.00	\$0.00	0%
DRIVING RANGE	603-3-4511-38051	-\$24,711.50	-\$26,000.00	-\$35,000.00	-\$9,000.00	35%
SPECIAL ORDER-MERCHANDISE	603-3-4511-38052	-\$7,740.25	-\$9,200.00	-\$6,000.00	\$3,200.00	-35%
PRIVATE CART REPAIRS	603-3-4511-38053	-\$4,809.58	-\$5,500.00	-\$5,000.00	\$500.00	-9%
OPERATING TRANSFER IN	603-3-4511-39200	-\$41,946.00	\$0.00	\$0.00	\$0.00	0
BOND PROCEEDS	603-3-4511-38054	\$0.00	-\$100,000.00	-\$100,000.00	\$0.00	0%
USE OF FUND BALANCE	603-3-4511-38055	\$0.00	-\$220,000.00	-\$103,000.00	\$117,000.00	-53%
<b>Total Revenues</b>		<b>-\$1,513,950.02</b>	<b>-\$1,774,102.00</b>	<b>-\$1,788,994.00</b>		
<b>Total Expenditures</b>		<b>\$1,494,787.30</b>	<b>\$1,829,472.56</b>	<b>\$1,827,648.00</b>		

<b>Grand Total Revenue Over/(Under) Expenditures</b>	<b>-\$19,162.72</b>	<b>\$55,370.56</b>	<b>\$38,654.00</b>
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