

**GOLF FUND
2024**

Sugar Creek Budget - 2024
FUND: 80

	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED		BUDGET	Var.	Notes/Assumptions for 2024
	2020	2020	2021	2021	2022	2022	2022	2023	2024		
Total Rounds - Jan - Dec.	25,330	27,000	27,064	27,000	24,753	26,500	24,000	25,500	27,000		
# Playable Days - Mar-Oct.	144		179		150						
REVENUE											
3030 Grants	-	-	21,230	-	28,608	-	-	-	-	0	
3030-6353 Grants-SCGC Creek Restoration	-	-	-	-	264,659	-	-	-	-	0	
3200-1813 Driving Range Instruction - Classes	9,362	22,000	21,580	15,000	22,851	15,000	22,000	20,000	23,144	3,144	
3200-1816 Junior Golf Instruction - Camp	-	91,000	88,185	91,000	101,016	100,960	100,960	107,550	94,400	(13,150)	Fee same as 2023
3200-1818 Private Lessons	300	1,500	925	1,500	1,950	500	500	500	1,625	1,125	
3300-1801 Pull Cart Rental	33	6,700	3	-	-	-	-	-	-	0	
3300-1802 Riding Car Rental	136,793	114,000	161,430	148,500	161,870	150,000	158,200	193,545	207,900	14,355	No rate increase, 70% ridership x 27,000 rounds
3300-1803 Golf Club Rental	132	1,500	12	420	-	480	480	480	-	(480)	
3341 Indoor Facility Rentals - Banquets	14,039	34,000	19,273	14,400	34,705	16,000	24,000	30,000	26,000	(4,000)	3-yr. avg.
3341-1804 Employee Housing - Rental House	11,700	15,600	15,600	15,600	1,300	-	-	-	-	0	
3430 Daily Use Fees/Greens Fees	527,315	477,435	585,326	561,452	539,667	579,025	524,025	618,375	654,750	36,375	3-yr. avg., 55% WD, 45% WE, no rate increase
3430-1813 Driving Range Fees	105,000	110,000	129,564	125,098	149,653	135,000	151,000	162,850	166,706	3,856	3-yr. avg., no rate increase
3431 Punch Card Fees/Passes - Res. Card	1,400	8,100	(600)	-	-	-	-	-	-	0	
3453 Season Passes - Sr. Disc. Card	450	7,417	(15)	-	-	-	-	-	-	0	
3454 Permanent Tee Times/Leagues	600	6,700	(250)	-	-	-	-	-	-	0	
3600-1807 Pro-Shop Sales	18,928	40,000	29,603	25,000	28,238	30,000	30,000	30,000	30,000	0	3-yr. avg.
3600-1808 Beer / Wine Sales	42,345	70,000	57,996	50,000	60,768	62,199	62,199	75,000	61,000	(14,000)	3-yr. avg.
3600-1809 Food Sales	2,532	21,500	8,811	20,000	11,081	10,000	10,000	13,750	10,604	(3,146)	3-yr. avg.
3600-1810 Soft Drink Sales	10,200	21,000	17,675	20,000	21,572	18,000	18,000	27,500	20,058	(7,442)	3-yr. avg.
3600-1814 Liquor Sales	5,001	22,000	11,226	10,000	13,732	18,000	18,000	19,375	14,075	(5,300)	3-yr. avg.
3900 Transfers In	-	-	-	-	-	-	368,344	672,516	-	(672,516)	
3930 Sale of Asset-Unrestricted	-	-	-	-	2,650	-	2,650	-	-	0	
3931 Sale of Asset-Restricted	-	-	-	-	116,069	200,000	303,340	-	-	0	
3960 Interest Income	16	-	44	-	312	-	-	500	200	(300)	
3970 Insurance Claim Reimbursements	-	-	-	-	13,001	-	13,001	-	-	0	
3990 Miscellaneous	109	-	167	-	4,740	-	-	-	-	0	
TOTAL OPERATING REVENUE	886,130	1,070,452	1,146,344	1,097,970	1,148,403	1,135,164	1,119,364	1,298,925	1,310,262	11,337	
Total OVERALL REVENUE (Incl. transfers in)	886,255	1,070,452	1,167,785	1,097,970	1,578,442	1,335,164	1,806,699	1,971,941	1,310,462	(661,479)	
EXPENDITURES											
SALARIES AND WAGES											
4001 Administrative - F-T	208,706	213,494	238,251	215,952	242,375	224,346	224,346	234,235	244,694	10,459	4.951% avg. increase
4240 Operations Staff	70,195	79,145	71,659	78,592	83,482	82,840	82,840	99,096	104,237	5,141	Min. wage incr. \$14/hr.
4280-1805 Program Staff	29,455	45,430	45,349	38,797	47,784	42,324	42,324	45,851	49,378	3,527	Min. wage incr. \$14/hr.
4280-1809 Program Staff	84	1,188	-	1,188	-	1,296	1,296	-	-	0	Min. wage incr. \$14/hr.
4280-1811 Administrative Staff	385	330	495	2,654	330	330	330	330	330	0	Min. wage incr. \$14/hr.
4280-1813 Driving Range Staff	5,236	11,099	7,378	11,099	6,847	12,108	8,108	13,117	14,126	1,009	Min. wage incr. \$14/hr.
4280-1814 Bar Staff	2,772	13,178	5,773	3,476	7,764	3,792	3,792	7,202	12,936	5,734	Min. wage incr. \$14/hr.
4280-1816 Junior Golf Staff	-	12,000	10,599	15,000	17,988	15,000	18,000	15,000	15,000	0	Min. wage incr. \$14/hr.
4280-1817 Utility/Cleaning	1,490	4,000	1,246	4,000	1,566	5,000	5,000	-	-	0	Min. wage incr. \$14/hr.
4280-1818 Private Lessons	-	1,125	-	1,125	-	375	375	375	1,219	844	Min. wage incr. \$14/hr.
016-4240 Operations Staff	-	-	-	-	-	-	-	5,166	3,735	(1,431)	Min. wage incr. \$14/hr.
SUBTOTAL SALARIES & WAGES	318,323	380,989	380,750	371,883	408,136	387,411	386,411	420,372	445,655	25,283	

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		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	BUDGET	Var.	Notes/Assumptions for 2024
		2020	2020	2021	2021	2022	2022	2022	2023	2024	2024 vs. 2023	
EXPENDITURES												
SERVICES												
5020	Health Care Expenses	9,072	12,404	11,710	12,000	11,794	12,042	12,042	\$ 12,063	12,772	709	
5040	IMRF	12,190	28,009	(62,237)	28,193	8,539	25,918	25,918	17,018	13,614	(3,404)	
5060	FICA	23,693	29,146	28,877	29,812	31,397	29,729	29,729	32,158	33,807	1,649	
5101	Attorney's Fees	-	-	-	-	-	-	-	-	-	0	
5102	Consulting Fees	-	500	-	22,800	-	-	-	-	-	0	
5102-6353	Consulting Fees-Creek Restoration	-	-	-	-	4,500	-	4,500	-	-	0	
5141	Internet Connectivity	-	-	-	-	-	-	-	-	-	0	
5190	Bad Debt Expense	-	-	-	-	-	-	-	-	-	0	
5300	Dues	1,736	1,755	1,866	1,755	1,930	1,755	1,755	1,755	3,975	2,220	
5310	Books & Subscriptions	-	-	-	-	-	-	-	-	-	0	
5320	Occupational Health	241	1,814	963	1,814	2,099	2,060	2,060	1,144	1,476	332	
5340	Cont Ed & Related Travel/Lodging	604	1,000	127	1,000	177	1,011	1,011	1,011	1,050	39	
5380	Mileage Reimbursement	2,618	2,000	1,200	2,000	3,009	2,000	2,000	2,000	5,000	3,000	Added GIS (Superintendent Conference)
5500	Ads & Notices	615	3,000	-	500	273	500	500	500	500	0	
5520	License & Permits	1,535	1,000	924	1,000	1,388	1,390	1,390	1,390	1,390	0	
5540	Postage & Shipping	-	-	-	-	-	-	-	-	-	0	
5560	Printing	-	-	-	-	-	-	-	-	-	0	
5580	Equipment Rentals	30,513	32,060	35,798	31,010	8,420	31,810	36,810	35,310	50,070	14,760	New 2024 fleet vs. 2017, rate incr. from \$720/car to \$1,120
5580-1815	Banquet Equipment	1,360	6,000	1,602	6,000	2,992	2,500	2,500	4,600	4,600	0	
5601	Telephone	323	1,980	236	336	216	215	215	216	348	132	
5602	Cell Phones	77	600	51	120	754	1,258	1,258	957	570	(387)	
5603	Cellular & Paging	-	-	-	-	-	-	-	-	-	0	
5780	Cable Services	1,963	1,800	2,208	1,900	2,665	2,160	2,160	2,160	3,000	840	
5881	Computer & Hardware Services	-	-	-	-	-	5,000	5,000	-	-	0	
5883	Contract Services	12,606	11,270	17,818	13,140	18,315	12,580	12,580	12,080	8,800	(3,280)	
5900	Public Relations	-	-	-	-	-	-	-	-	-	0	
5960	Employee Relations	-	-	-	-	-	-	-	-	-	0	
012-5050	Business Insurance	15,250	15,250	14,391	15,500	12,622	12,921	12,921	15,298	16,851	1,553	
012-5160	Audit Expense	4,600	4,800	5,000	5,000	5,100	5,500	5,500	6,000	6,000	0	
012-5180	Finance / Bank Charges	33,507	20,900	31,343	30,000	36,152	35,200	35,200	44,200	49,200	5,000	
016-5060	FICA	-	-	-	-	-	-	-	-	286	286	
016-5500	Ads & Notices	-	-	-	-	-	-	-	-	300	300	
016-5580	Equipment Rentals	-	-	-	-	-	-	-	-	500	500	
016-5650	Alarm Expenses	1,273	3,025	2,998	2,550	1,976	2,608	2,608	3,000	3,200	200	
016-5720	Electricity	15,454	22,000	14,041	22,354	11,665	15,600	15,600	15,000	18,000	3,000	
016-5740	Natural Gas	4,323	8,100	5,026	7,200	5,914	4,800	4,800	7,000	6,000	(1,000)	
016-5760	Water & Sewer	5,318	7,000	4,786	6,240	4,189	5,000	5,000	5,000	4,000	(1,000)	
016-5882	Custodial Maintenance	-	-	-	-	-	-	-	5,500	25,200	19,700	Added daily custodial service May-Oct.
016-5883	Contract Services	-	-	-	-	-	-	-	6,260	8,490	2,230	
SUBTOTAL SERVICES		178,871	215,413	118,728	242,224	176,086	213,557	223,057	231,620	278,999	47,379	
EXPENDITURES												
REPAIRS												
6020	Building Repairs	6,595	4,000	2,172	4,000	16,781	13,000	24,000	20,000	20,000	0	Range net, railings and asphalt repairs
6060	Plumbing Systems Repairs	2,901	4,205	1,573	4,205	3,075	4,600	4,600	2,600	2,900	300	
6200	Vehicle Repairs	554	1,000	7,121	1,000	187	1,000	1,000	4,000	4,000	0	
016-6020	Building Repairs	-	-	-	-	3,630	-	-	4,500	5,500	1,000	
016-6060	Plumbing Systems Repairs	-	-	-	-	-	-	-	1,500	3,355	1,855	
016-6340	Equipment Repairs	710	-	-	-	877	-	-	1,500	3,000	1,500	
016-6500	Electrical Repairs	-	-	-	-	-	-	-	750	750	0	
SUBTOTAL REPAIRS		10,760	9,205	10,866	9,205	24,550	18,600	29,600	34,850	39,505	4,655	

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		2020	2020	2021	2021	2022	2022	BUDGET	2023	2024	2024 vs. 2023	
SUPPLIES												
7001	Office Supplies	352	1,000	772	1,000	782	1,000	1,000	1,000	1,000	0	
7020	Equipment & Furniture	1,252	8,000	5,154	10,000	12,502	17,500	17,500	17,500	5,000	(12,500)	2023 budget - under counter refrig and Ice machine
7030	Computer Supplies	-	-	-	-	-	-	-	-	-	0	
7031	Computer Software	-	-	-	-	-	-	-	-	-	0	
7032	Computer Hardware	-	-	-	-	-	-	-	-	-	0	
7070	Grounds Supplies	17,772	33,636	24,123	32,636	32,043	32,636	32,636	33,576	33,576	0	
7090	Buildings Supplies	2,618	5,950	20,809	5,950	10,922	5,950	5,950	-	7,450	7,450	
7100	Fuel	4,622	8,382	9,359	8,132	13,433	8,132	13,132	12,800	11,700	(1,100)	
7140	Vehicle Parts	12,069	18,595	28,340	18,595	17,517	18,595	18,595	17,595	17,595	0	
7520	Chemicals	19,362	22,858	19,551	22,358	18,829	22,359	22,359	22,241	22,241	0	
7600	Program Supplies	575	5,000	1,670	5,000	3,109	3,000	3,000	3,000	3,000	0	
7600-1813	Driving Range Supplies	9,776	12,000	5,961	12,000	21,812	16,000	23,000	18,000	18,000	0	
7620-1807	Pro Shop Merchandise	15,973	30,000	19,212	18,750	21,690	22,500	22,500	22,500	22,500	0	
7620-1812	Concessions Merchandise	19,299	47,500	33,672	40,000	35,999	43,280	37,280	43,280	43,280	0	
7680	Uniforms	-	2,000	1,993	2,000	683	2,000	2,000	2,000	2,000	0	
7700	First Aid	636	500	331	500	361	500	500	500	500	0	
016-7020	Equipment & Furniture	-	-	-	-	-	-	-	350	350	0	
016-7040	Custodial Supplies	615	1,000	733	1,000	648	1,000	1,000	1,300	1,300	0	
016-7090	Building Supplies	-	-	-	-	-	-	-	3,500	3,500	0	
SUBTOTAL SUPPLIES		104,921	196,421	171,680	177,921	190,330	194,452	200,452	199,142	192,992	(6,150)	
FIXED CHARGES AND OBLIGATIONS												
8910	Capital Purchases	-	40,000	-	70,000	-	244,000	-	-	-		
8910-6353	SCGC Creek Restoration	-	-	-	-	-	-	552,516	672,516	-	(672,516)	
8910-6354	SCGC Grounds Equipment	-	-	-	-	-	-	229,645	56,759	106,759	50,000	Sprayer (\$50k), Rough mower (\$56,759 - from 2022-23)
8910-6355	SCGC Club House Improvements	-	-	-	-	-	-	-	60,000	60,000	0	New clubhouse roof (\$60K)
8910-6356	SCGC Club House Equipment	-	-	-	-	-	-	-	-	-		
8910-6357	SCGC Maint Shop Improvements	-	-	-	-	-	-	-	-	-		
8910-6358	SCGC Grounds Improvements	-	-	-	-	-	-	30,000	-	32,000	32,000	Parking lot Seal Coating (\$12K), Bridge engineering (\$20k)
8910-6368	SCGC Driving Range Improvements	-	-	-	-	-	-	-	15,000	-	(15,000)	
8931	Depreciation - Land Improvements	66,028	-	66,028	-	64,150	-	-	-	-		
8932	Depreciation - Buildings	36,974	-	35,796	-	35,391	-	-	-	-		
8933	Depreciation - Machinery	18,038	-	16,143	-	28,965	-	-	-	-		
8940	Amortization Expense	-	-	-	-	-	-	-	-	-		
8941	Amortization - Rights of Use Assets	-	-	-	-	34,332	-	-	-	-		
9910	Fund Transfers-EPD Debt	7,425	103,675	5,259	104,009	3,038	104,288	104,288	50,000	50,000		
9921	Int Exp - Install Contract-VP Debt	18,513	124,625	7,044	121,463	29,948	121,463	121,463	50,000	50,000		
9927	Int Exp - Lease Liabilities	-	-	-	-	1,044	-	-	-	-		
SUBTOTAL FIXED CHARGES		146,978	268,300	130,270	295,472	196,868	469,751	1,037,912	904,275	298,759	(605,516)	
TOTAL REVENUE		886,255	1,070,452	1,167,785	1,097,970	1,578,442	1,335,164	1,806,699	1,971,941	1,310,462	(661,479)	
Actual vs. Budget (Actual % of Budget)		83%		106%		87%						
TOTAL EXPENDITURES		759,853	1,070,328	812,294	1,096,705	995,970	1,283,771	1,877,432	1,790,259	1,255,910	(534,349)	
Actual vs. Budget (Actual % of Budget)		71%		74%		53%						
TOTAL BUDGET NET		126,402	124	355,491	1,265	582,472	51,393	(70,733)	181,682	54,552		