

GOLF FUND
2025

Sugar Creek Budget - 2025
FUND: 80

	Actual 2021	Budget 2021	Actual 2022	Budget 2022	Amended Budget 2022	Actual 2023	Budget 2023	Budget 2024	Budget 2025	Var. 2025 vs. 2024	Notes/Assumptions for 2025	% Var. 2025 vs. 2024
Total Rounds - Jan - Dec.	27,064	27,000	24,753	26,500	24,000	24,172	25,500	27,000	27,000			
REVENUE												
3030 Grants	21,230	-	28,608	-	-	-	-	-	-	0		
3030-6353 Grants-SCGC Creek Restoration	-	-	264,659	-	-	-	-	-	-	0		
3200-1813 Driving Range Classes	21,580	15,000	22,851	15,000	22,000	24,226	20,000	23,144	25,400	2,256		9.7%
3200-1816 Junior Golf Camp	88,185	91,000	101,016	100,960	100,960	93,365	107,550	94,400	98,620	4,220		4.5%
3200-1818 Private Lessons	925	1,500	1,950	500	500	2,535	500	1,625	1,625	0		0.0%
3300-1801 Pull Cart Rental	3	-	-	-	-	-	-	-	-	0		#DIV/0!
3300-1802 Riding Car Rental	161,430	148,500	161,870	150,000	158,200	184,030	193,545	207,900	217,080	9,180	\$1/Rider rate incr.; last increase 2021	4.4%
3300-1803 Golf Club Rental	12	420	-	480	480	-	480	-	-	0		#DIV/0!
3341 Indoor Facility Rentals - Banquets	19,273	14,400	34,705	16,000	24,000	26,725	30,000	26,000	30,000	4,000	3 year average	15.4%
3341-1804 Employee Housing - Rental House	15,600	15,600	1,300	-	-	-	-	-	-	0		#DIV/0!
3430 Daily Use Fees/Greens Fees	585,326	561,452	539,667	579,025	524,025	615,164	618,375	654,750	681,750	27,000	\$1 rate increase/ last increase 2023	4.1%
3430-1813 Driving Range Daily Use	129,564	125,098	149,653	135,000	151,000	172,370	162,850	166,706	180,916	14,211	\$1 - rate incr. ; last increase 2023	8.5%
3600-1807 Pro-Shop Sales	29,603	25,000	28,238	30,000	30,000	31,298	30,000	30,000	35,000	5,000	Increased spending trend in Pro Shop	16.7%
3600-1808 Beer / Wine Sales	57,996	50,000	60,768	62,199	62,199	62,875	75,000	61,000	61,547	547		0.9%
3600-1809 Food Sales	8,811	20,000	11,081	10,000	10,000	12,692	13,750	10,604	11,926	1,323		12.5%
3600-1810 Soft Drink Sales	17,675	20,000	21,572	18,000	18,000	19,615	27,500	20,058	20,562	504		2.5%
3600-1814 Liquor Sales	11,226	10,000	13,732	18,000	18,000	12,076	19,375	14,075	13,770	(306)		-2.2%
3900 Transfers In	-	-	-	-	368,344	-	672,516	-	-	0		#DIV/0!
3930 Sale of Asset-Unrestricted	-	-	2,650	-	2,650	-	-	-	-	0		#DIV/0!
3931 Sale of Asset-Restricted	-	-	116,069	200,000	303,340	-	-	-	-	0		#DIV/0!
3960 Interest Income	44	-	312	-	-	275	500	523	600	77		14.7%
3970 Insurance Claim Reimbursements	-	-	13,001	-	13,001	23,618	-	-	-	0		#DIV/0!
3990 Miscellaneous	167	-	4,740	-	-	193	-	-	-	0		#DIV/0!
TOTAL OPERATING REVENUE	1,146,344	1,097,970	1,148,403	1,135,164	1,119,364	1,119,364	1,298,925	1,310,262	1,378,197	67,935		5.2%
Total OVERALL REVENUE (Incl. transfers in)	1,167,785	1,097,970	1,578,442	1,335,164	1,806,699	1,806,699	1,971,941	1,310,462	1,378,797	68,335		
EXPENDITURES												
SALARIES & WAGES												
4001 Full-time Staff	238,251	215,952	242,375	224,346	224,346	224,346	234,235	244,694	252,352	7,657	5.305% avg. incr (vacant FT position)	3.1%
4240 Operations Staff	71,659	78,592	83,482	82,840	82,840	82,840	99,096	104,237	114,239	10,002	Min. wage incr. \$15/hr.	9.6%
4280-1805 Program Staff	45,349	38,797	47,784	42,324	42,324	42,324	45,851	49,378	53,787	4,409	Min. wage incr. \$15/hr.	8.9%
4280-1809 Program Staff	-	1,188	-	1,296	1,296	1,296	-	-	-	0	Min. wage incr. \$15/hr.	#DIV/0!
4280-1811 Administrative Staff	495	2,654	330	330	330	330	330	330	330	0	Min. wage incr. \$15/hr.	0.0%
4280-1813 Driving Range Staff	7,378	11,099	6,847	12,108	8,108	8,108	13,117	14,126	15,387	1,261	Min. wage incr. \$15/hr.	8.9%
4280-1814 Bar Staff	5,773	3,476	7,764	3,792	3,792	3,792	7,202	12,936	14,091	1,155	Min. wage incr. \$15/hr.	8.9%
4280-1816 Junior Golf Staff	10,599	15,000	17,988	15,000	18,000	18,000	15,000	15,000	18,666	3,666	Min. wage incr. \$15/hr.	24.4%
4280-1817 Utility/Cleaning	1,246	4,000	1,566	5,000	5,000	5,000	-	-	-	0	Min. wage incr. \$15/hr.	#DIV/0!
4280-1818 Private Lessons	-	1,125	-	375	375	375	375	1,219	-	(1,219)		-100.0%
016-4240 Operations Staff	-	-	-	-	-	-	5,166	3,735	3,800	65		1.7%
SUBTOTAL SALARIES & WAGES	380,750	371,883	408,136	387,411	386,411	386,411	420,372	445,655	472,652	26,997		6.1%

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EXPENDITURES												
SERVICES												
5020	11,710	12,000	11,794	12,042	12,042	12,042	\$ 12,063	12,772	33,165	20,393	Budget assumption for new employee	159.7%
5040	(62,237)	28,193	8,539	25,918	25,918	25,918	17,018	13,614	18,783	5,169		38.0%
5060	28,877	29,812	31,397	29,729	29,729	29,729	32,158	33,807	35,867	2,060		6.1%
5101	-	-	-	-	-	-	-	-	-	0		#DIV/0!
5102	-	22,800	-	-	-	-	-	-	-	0		#DIV/0!
5102-6353	-	-	4,500	-	4,500	4,500	-	-	-	0		#DIV/0!
5190	-	-	-	-	-	-	-	-	-	0		#DIV/0!
5300	1,866	1,755	1,930	1,755	1,755	1,755	1,755	3,975	4,000	25		0.6%
5310	-	-	-	-	-	-	-	-	-	0		#DIV/0!
5320	963	1,814	2,099	2,060	2,060	2,060	1,144	1,476	1,676	200		13.6%
5340	127	1,000	177	1,011	1,011	1,011	1,011	1,050	1,050	0		0.0%
5380	1,200	2,000	3,009	2,000	2,000	2,000	2,000	5,000	4,000	(1,000)		-20.0%
5500	-	500	273	500	500	500	500	500	500	0		0.0%
5520	924	1,000	1,388	1,390	1,390	1,390	1,390	1,390	1,500	110		7.9%
5540	-	-	-	-	-	-	-	-	-	0		#DIV/0!
5560	-	-	-	-	-	-	-	-	-	0		#DIV/0!
5580	35,798	31,010	8,420	31,810	36,810	36,810	35,310	50,070	50,070	0		0.0%
5580-1815	1,602	6,000	2,992	2,500	2,500	2,500	4,600	4,600	4,600	0		0.0%
5601	236	336	216	215	215	215	216	348	187	(161)		-46.3%
5602	51	120	754	1,258	1,258	1,258	957	570	1,000	430		75.4%
5603	-	-	-	-	-	-	-	-	-	0		#DIV/0!
5780	2,208	1,900	2,665	2,160	2,160	2,160	2,160	3,000	3,000	0		0.0%
5881	-	-	-	5,000	5,000	5,000	-	-	-	0		#DIV/0!
5883	17,818	13,140	18,315	12,580	12,580	12,580	12,080	8,800	35,588	26,788	Creek Project Reporting/Maintenance	304.4%
5900	-	-	-	-	-	-	-	-	-	0		#DIV/0!
5960	-	-	-	-	-	-	-	-	-	0		#DIV/0!
012-5050	14,391	15,500	12,622	12,921	12,921	12,921	15,298	16,851	16,493	(358)		-2.1%
012-5160	5,000	5,000	5,100	5,500	5,500	5,500	6,000	6,000	6,200	200		3.3%
012-5180	31,343	30,000	36,152	35,200	35,200	35,200	44,200	49,200	45,200	(4,000)		-8.1%
016-5060	-	-	-	-	-	-	-	286	291	5		1.7%
016-5500	-	-	-	-	-	-	-	300	100	(200)		-66.7%
016-5520	-	-	-	-	-	-	-	-	15	15		#DIV/0!
016-5580	-	-	-	-	-	-	-	500	150	(350)		-70.0%
016-5650	2,998	2,550	1,976	2,608	2,608	2,608	3,000	3,200	4,193	993		31.0%
016-5720	14,041	22,354	11,665	15,600	15,600	15,600	15,000	18,000	29,000	11,000		61.1%
016-5740	5,026	7,200	5,914	4,800	4,800	4,800	7,000	6,000	6,000	0		0.0%
016-5760	4,786	6,240	4,189	5,000	5,000	5,000	5,000	4,000	4,000	0		0.0%
016-5882	-	-	-	-	-	-	5,500	25,200	26,200	1,000		4.0%
016-5883	-	-	-	-	-	-	6,260	8,490	6,932	(1,558)		-18.4%
SUBTOTAL SERVICES	118,728	242,224	176,086	213,557	223,057	223,057	231,620	278,999	339,760	60,761		21.8%
EXPENDITURES												
REPAIRS												
6020	2,172	4,000	16,781	13,000	24,000	24,000	20,000	20,000	20,000	0		0.0%
6060	1,573	4,205	3,075	4,600	4,600	4,600	2,600	2,900	2,900	0		0.0%
6200	7,121	1,000	187	1,000	1,000	1,000	4,000	4,000	4,000	0		0.0%
016-6020	-	-	3,630	-	-	-	4,500	5,500	12,000	6,500	Stair/ramp repairs	118.2%
016-6060	-	-	-	-	-	-	1,500	3,355	10,600	7,245	Replace Grease Trap	215.9%
016-6340	-	-	877	-	-	-	1,500	3,000	3,000	0		0.0%
016-6500	-	-	-	-	-	-	750	750	1,000	250		33.3%
SUBTOTAL REPAIRS	10,866	9,205	24,550	18,600	29,600	29,600	34,850	39,505	53,500	13,995		35.4%

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EXPENDITURES												
SUPPLIES												
7001	772	1,000	782	1,000	1,000	1,000	1,000	1,000	1,000	0		0.0%
7020	5,154	10,000	12,502	17,500	17,500	17,500	17,500	5,000	5,000	0		0.0%
7030	-	-	-	-	-	-	-	-	-	0		#DIV/0!
7031	-	-	-	-	-	-	-	-	-	0		#DIV/0!
7032	-	-	-	-	-	-	-	-	-	0		#DIV/0!
7070	24,123	32,636	32,043	32,636	32,636	32,636	33,576	33,576	38,576	5,000	Focus on bunkers, mulch, native plantings	14.9%
7090	20,809	5,950	10,922	5,950	5,950	5,950	-	7,450	10,450	3,000	Increased irrigation system repairs	40.3%
7100	9,359	8,132	13,433	8,132	13,132	13,132	12,800	11,700	12,750	1,050		9.0%
7140	28,340	18,595	17,517	18,595	18,595	18,595	17,595	17,595	18,795	1,200		6.8%
7520	19,551	22,358	18,829	22,359	22,359	22,359	22,241	22,241	22,241	0		0.0%
7600	1,670	5,000	3,109	3,000	3,000	3,000	3,000	3,000	3,000	0		0.0%
7600-1813	5,961	12,000	21,812	16,000	23,000	23,000	18,000	18,000	18,000	0		0.0%
7620-1807	19,212	18,750	21,690	22,500	22,500	22,500	22,500	22,500	22,500	0		0.0%
7620-1812	33,672	40,000	35,999	43,280	37,280	37,280	43,280	43,280	43,280	0		0.0%
7680	1,993	2,000	683	2,000	2,000	2,000	2,000	2,000	2,000	0		0.0%
7700	331	500	361	500	500	500	500	500	500	0		0.0%
016-7020	-	-	-	-	-	-	350	350	350	0		0.0%
016-7040	733	1,000	648	1,000	1,000	1,000	1,300	1,300	1,700	400		30.8%
016-7090	-	-	-	-	-	-	3,500	3,500	5,750	2,250		64.3%
SUBTOTAL SUPPLIES	171,680	177,921	190,330	194,452	200,452	200,452	199,142	192,992	205,892	12,900		6.7%
EXPENDITURES												
FIXED CHARGES AND OBLIGATIONS												
8910	-	70,000	-	244,000	-	-	-	-	-	0		#DIV/0!
8910-6353	-	-	-	-	552,516	552,516	672,516	-	-	0		#DIV/0!
8910-6354	-	-	-	-	229,645	229,645	56,759	106,759	57,000	(49,759)	Utility Vehicle and Topdresser	-46.6%
8910-6355	-	-	-	-	-	-	60,000	60,000	-	(60,000)		-100.0%
8910-6356	-	-	-	-	-	-	-	-	-	0		#DIV/0!
8910-6357	-	-	-	-	-	-	-	-	25,000	25,000	Maint. Fac. Feasibility Study (\$25,000)	#DIV/0!
8910-6358	-	-	-	-	30,000	30,000	-	32,000	80,000	48,000	Bridge Repair/Guardrails (\$80,000)	150.0%
8910-6368	-	-	-	-	-	-	15,000	-	-	0		#DIV/0!
8931	66,028	-	64,150	-	-	124,477	-	-	-	0		#DIV/0!
8932	35,796	-	35,391	-	-	33,879	-	-	-	0		#DIV/0!
8933	16,143	-	28,965	-	-	42,562	-	-	-	0		#DIV/0!
8940	-	-	-	-	-	-	-	-	-	0		#DIV/0!
8941	-	-	34,332	-	-	23,842	-	-	-	0		#DIV/0!
9910	5,259	104,009	3,038	104,288	104,288	104,288	50,000	50,000	50,000	0		0.0%
9921	7,044	121,463	29,948	121,463	121,463	121,463	50,000	50,000	50,000	0		0.0%
9927	-	-	1,044	-	-	-	-	-	-	0		#DIV/0!
SUBTOTAL FIXED CHARGES	130,270	295,472	196,868	469,751	1,037,912	1,037,912	904,275	298,759	262,000	(36,759)		
TOTAL REVENUE	1,167,785	1,097,970	1,578,442	1,335,164	1,806,699	1,806,699	1,971,941	1,310,462	1,378,797	68,335		5.2%
Actual vs. Budget	(Actual % of Bu	106%	87%									
TOTAL EXPENDITURES	812,294	1,096,705	995,970	1,283,771	1,877,432	1,877,432	1,790,259	1,255,910	1,333,804	77,894		6.2%
Actual vs. Budget	(Actual % of Bu	74%	53%									
TOTAL BUDGET NET	355,491	1,265	582,472	51,393	(70,733)	(70,733)	181,682	54,552	44,993			