



# Leisure-Golf Budget Analysis

Budget Year 2023

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount as of Dec 31	2022 Amended Budget	2022 Adopted Budget	2023 Base Personnel	2023 Base Same Service	2023 Staff Requests	Chg from FY22 Adopted																														
Fund <b>010 - General Fund</b>																																							
<b>REVENUE</b>																																							
Department <b>37 - Leisure Services</b>																																							
Activity <b>4120 - Golf Courses</b>																																							
<i>Charges for Fees &amp; Service</i>																																							
010-37-4120 3472	Golf Course Revenue	1,003,130.75	414,628.25	783,779.00	783,779.00	783,779.00	923,326.00	923,326.00	139,547.00																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Base Same Service</td> <td>Average of last 2 fiscal years. Rate increased included.</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Base Same Service	Average of last 2 fiscal years. Rate increased included.								
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Base Same Service	Average of last 2 fiscal years. Rate increased included.																																						
010-37-4120 3477	Sale of Gas & Oil	23.34	383.40	.00	.00	.00	.00	.00	.00																														
010-37-4120 3484	Pro Shop Commissions	36,485.61	32,664.22	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	.00																														
010-37-4120 3623	Facility Rental Fee	1,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00																														
010-37-4120 3873	Reimbursement for Service	8,270.76	3,423.85	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	.00																														
<i>Charges for Fees &amp; Service Totals</i>		<b>\$1,048,910.46</b>	<b>\$454,099.72</b>	<b>\$837,779.00</b>	<b>\$837,779.00</b>	<b>\$837,779.00</b>	<b>\$977,326.00</b>	<b>\$977,326.00</b>	<b>\$139,547.00</b>																														
Activity <b>4120 - Golf Courses Totals</b>		<b>\$1,048,910.46</b>	<b>\$454,099.72</b>	<b>\$837,779.00</b>	<b>\$837,779.00</b>	<b>\$837,779.00</b>	<b>\$977,326.00</b>	<b>\$977,326.00</b>	<b>\$139,547.00</b>																														
Activity <b>4125 - Golf Course Improvements</b>																																							
<i>Charges for Fees &amp; Service</i>																																							
010-37-4125 3480	Golf Course Surcharge	10,283.25	4,043.25	8,188.00	8,188.00	8,188.00	8,188.00	8,188.00	.00																														
<i>Charges for Fees &amp; Service Totals</i>		<b>\$10,283.25</b>	<b>\$4,043.25</b>	<b>\$8,188.00</b>	<b>\$8,188.00</b>	<b>\$8,188.00</b>	<b>\$8,188.00</b>	<b>\$8,188.00</b>	<b>\$0.00</b>																														
Activity <b>4125 - Golf Course Improvements Totals</b>		<b>\$10,283.25</b>	<b>\$4,043.25</b>	<b>\$8,188.00</b>	<b>\$8,188.00</b>	<b>\$8,188.00</b>	<b>\$8,188.00</b>	<b>\$8,188.00</b>	<b>\$0.00</b>																														
Department <b>37 - Leisure Services Totals</b>		<b>\$1,059,193.71</b>	<b>\$458,142.97</b>	<b>\$845,967.00</b>	<b>\$845,967.00</b>	<b>\$845,967.00</b>	<b>\$985,514.00</b>	<b>\$985,514.00</b>	<b>\$139,547.00</b>																														
<b>REVENUE TOTALS</b>		<b>\$1,059,193.71</b>	<b>\$458,142.97</b>	<b>\$845,967.00</b>	<b>\$845,967.00</b>	<b>\$845,967.00</b>	<b>\$985,514.00</b>	<b>\$985,514.00</b>	<b>\$139,547.00</b>																														
<b>EXPENSE</b>																																							
Department <b>37 - Leisure Services</b>																																							
Activity <b>4120 - Golf Courses</b>																																							
<i>Personal Services - Salaries &amp; Benefits</i>																																							
010-37-4120 1111	Salaries - Regular	528,954.63	326,209.52	560,436.00	560,436.00	633,076.00	633,076.00	633,076.00	72,640.00																														
010-37-4120 1112	Salaries - Part-time	55,808.55	31,150.49	48,220.00	57,220.00	57,220.00	57,220.00	57,220.00	.00																														
010-37-4120 1113	Longevity Pay	9,010.99	4,751.12	9,517.00	9,517.00	9,681.00	9,681.00	9,681.00	164.00																														
010-37-4120 1114	Time & Half Pay	9,224.70	11,278.27	11,378.00	6,656.00	6,656.00	6,656.00	6,656.00	.00																														
010-37-4120 1117	Double Time Pay	1,494.10	6,983.30	7,023.00	2,745.00	2,745.00	2,745.00	2,745.00	.00																														
010-37-4120 1121	FICA - City Contribution	45,788.48	28,661.80	50,259.00	50,259.00	54,688.00	54,688.00	54,688.00	4,429.00																														
010-37-4120 1122	IPERS - City Contribution	51,783.99	32,905.39	60,092.00	60,092.00	66,966.00	66,966.00	66,966.00	6,874.00																														
010-37-4120 1123	Life & Disability Insurance	2,351.32	1,383.24	2,443.00	2,443.00	2,739.00	2,739.00	2,739.00	296.00																														
010-37-4120 1128	Retirement Pay	1,163.76	.00	14,875.00	14,875.00	.00	.00	.00	(14,875.00)																														
010-37-4120 1130	Employee Benefit Reimbursement	4,990.86	3,256.74	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	.00																														



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Fund <b>010 - General Fund</b>															
<b>EXPENSE</b>															
Department <b>37 - Leisure Services</b>															
Activity <b>4120 - Golf Courses</b>															
<i>Personal Services - Salaries &amp; Benefits</i>															
010-37-4120 1131	Health Insurance	136,087.44	95,754.72	165,419.00	165,419.00	197,521.00	197,521.00	197,521.00	32,102.00						
<i>Personal Services - Salaries &amp; Benefits Totals</i>		<b>\$846,658.82</b>	<b>\$542,334.59</b>	<b>\$935,162.00</b>	<b>\$935,162.00</b>	<b>\$1,036,792.00</b>	<b>\$1,036,792.00</b>	<b>\$1,036,792.00</b>	<b>\$101,630.00</b>						
<i>Contractual Services</i>															
010-37-4120 1314	Health Services	1,705.00	1,129.00	650.00	650.00	650.00	650.00	650.00	.00						
010-37-4120 1319	Other Professional Services	2,993.14	1,263.70	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	.00						
010-37-4120 1344	Telephone & Fax Expense	589.53	301.66	880.00	880.00	880.00	880.00	880.00	.00						
010-37-4120 1346	Travel - Professional Training	570.00	80.00	1,055.00	1,000.00	1,000.00	1,000.00	1,000.00	.00						
010-37-4120 1351	Advertising Expense	3,000.00	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00						
010-37-4120 1353	Printing Services	2,000.00	.00	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00						
010-37-4120 1371	Building & Grounds Maintenance	9,360.74	2,927.43	2,252.00	2,252.00	2,252.00	2,252.00	2,252.00	.00						
010-37-4120 1375	Automotive Equip Repair & Maintenance	12.50	.00	900.00	900.00	900.00	900.00	900.00	.00						
010-37-4120 1390	Other Contractual Services	1,293.00	250.00	1,818.00	1,818.00	1,818.00	1,818.00	1,818.00	.00						
010-37-4120 1391	Dues & Memberships	1,325.00	450.00	1,325.00	1,325.00	1,325.00	1,325.00	1,325.00	.00						
010-37-4120 1398	Sales Tax	65,739.36	33,285.33	51,275.00	51,275.00	51,275.00	51,275.00	60,405.00	9,130.00						
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Comments															
Level	Comment														
Base Same Service	Average of last 2 fiscal years. Rate increases included.														
010-37-4120 1400	Utility Service	29,984.63	16,695.35	30,772.00	30,772.00	30,772.00	30,772.00	30,772.00	.00						
<i>Contractual Services Totals</i>		<b>\$118,572.90</b>	<b>\$56,382.47</b>	<b>\$101,427.00</b>	<b>\$99,372.00</b>	<b>\$99,372.00</b>	<b>\$99,372.00</b>	<b>\$108,502.00</b>	<b>\$9,130.00</b>						
<i>Commodities</i>															
010-37-4120 1504	Credit Card Fees	1,452.90	93.14	700.00	700.00	700.00	700.00	700.00	.00						
010-37-4120 1511	Concrete & Aggregates	10,193.24	454.48	1,279.00	5,920.00	5,920.00	5,920.00	5,920.00	.00						
010-37-4120 1521	Electrical Supplies	918.45	1,747.60	1,535.00	1,535.00	1,535.00	1,535.00	1,535.00	.00						
010-37-4120 1533	Fuel Expense	13,373.82	9,938.99	23,405.00	25,000.00	25,000.00	25,000.00	25,000.00	.00						
010-37-4120 1535	Hardware Items	495.88	98.20	400.00	400.00	400.00	400.00	400.00	.00						
010-37-4120 1537	Horticultural & Landscaping Supplies	56,013.28	7,918.02	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	.00						
010-37-4120 1541	Janitorial Supplies	1,642.31	473.19	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	.00						
010-37-4120 1547	Oils & Greases	2,340.28	175.72	2,928.00	2,928.00	2,928.00	2,928.00	2,928.00	.00						
010-37-4120 1549	Lumber/Wood & Insulation	1,914.25	319.96	612.00	612.00	612.00	612.00	612.00	.00						
010-37-4120 1555	Minor Equipment & Supplies	1,635.25	72.73	1,415.00	2,415.00	2,415.00	2,415.00	2,415.00	.00						



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Fund <b>010 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>37 - Leisure Services</b>									
Activity <b>4120 - Golf Courses</b>									
<i>Commodities</i>									
010-37-4120 1561	Office Supplies & Minor Equipment	564.97	743.12	744.00	1,204.00	1,204.00	1,204.00	1,204.00	.00
010-37-4120 1565	Plumbing, Sewage & Drainage Supplies	7,588.78	1,919.98	5,714.00	5,714.00	5,714.00	5,714.00	5,714.00	.00
010-37-4120 1567	Recreational Equipment & Supplies	3,971.51	181.50	1,592.00	4,592.00	4,592.00	4,592.00	4,592.00	.00
010-37-4120 1569	Vehicle Replacement Parts	25,095.39	22,281.61	32,445.00	23,804.00	23,804.00	23,804.00	23,804.00	.00
010-37-4120 1573	Safety & Protective Equipment	1,652.97	511.10	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	.00
010-37-4120 1581	Paint & Paint Supplies	1,230.40	45.85	1,016.00	1,016.00	1,016.00	1,016.00	1,016.00	.00
010-37-4120 1785	Refund Payments	3,057.50	1,107.75	4,044.00	4,044.00	4,044.00	4,044.00	4,044.00	.00
<i>Commodities Totals</i>		\$133,141.18	\$48,082.94	\$141,829.00	\$143,884.00	\$143,884.00	\$143,884.00	\$143,884.00	\$0.00
Activity <b>4120 - Golf Courses Totals</b>		\$1,098,372.90	\$646,800.00	\$1,178,418.00	\$1,178,418.00	\$1,280,048.00	\$1,280,048.00	\$1,289,178.00	\$110,760.00
Activity <b>4125 - Golf Course Improvements</b>									
<i>Contractual Services</i>									
010-37-4125 1371	Building & Grounds Maintenance	.00	6,200.00	1,845.00	.00	.00	.00	.00	.00
010-37-4125 1398	Sales Tax	677.91	326.50	536.00	536.00	536.00	536.00	615.00	79.00
<i>Contractual Services Totals</i>		\$677.91	\$6,526.50	\$2,381.00	\$536.00	\$536.00	\$536.00	\$615.00	\$79.00
<i>Commodities</i>									
010-37-4125 1537	Horticultural & Landscaping Supplies	.00	4,452.50	5,807.00	7,652.00	7,652.00	7,652.00	7,573.00	(79.00)
<i>Commodities Totals</i>		\$0.00	\$4,452.50	\$5,807.00	\$7,652.00	\$7,652.00	\$7,652.00	\$7,573.00	(\$79.00)
Activity <b>4125 - Golf Course Improvements Totals</b>		\$677.91	\$10,979.00	\$8,188.00	\$8,188.00	\$8,188.00	\$8,188.00	\$8,188.00	\$0.00
Department <b>37 - Leisure Services Totals</b>		\$1,099,050.81	\$657,779.00	\$1,186,606.00	\$1,186,606.00	\$1,288,236.00	\$1,288,236.00	\$1,297,366.00	\$110,760.00
<b>EXPENSE TOTALS</b>		\$1,099,050.81	\$657,779.00	\$1,186,606.00	\$1,186,606.00	\$1,288,236.00	\$1,288,236.00	\$1,297,366.00	\$110,760.00
Fund <b>010 - General Fund Totals</b>									
<b>REVENUE TOTALS</b>		\$1,059,193.71	\$458,142.97	\$845,967.00	\$845,967.00	\$845,967.00	\$985,514.00	\$985,514.00	\$139,547.00
<b>EXPENSE TOTALS</b>		\$1,099,050.81	\$657,779.00	\$1,186,606.00	\$1,186,606.00	\$1,288,236.00	\$1,288,236.00	\$1,297,366.00	\$110,760.00
Fund <b>010 - General Fund Totals</b>		(\$39,857.10)	(\$199,636.03)	(\$340,639.00)	(\$340,639.00)	(\$442,269.00)	(\$302,722.00)	(\$311,852.00)	\$28,787.00
Net Grand Totals									
<b>REVENUE GRAND TOTALS</b>		\$1,059,193.71	\$458,142.97	\$845,967.00	\$845,967.00	\$845,967.00	\$985,514.00	\$985,514.00	\$139,547.00
<b>EXPENSE GRAND TOTALS</b>		\$1,099,050.81	\$657,779.00	\$1,186,606.00	\$1,186,606.00	\$1,288,236.00	\$1,288,236.00	\$1,297,366.00	\$110,760.00
Net Grand Totals		(\$39,857.10)	(\$199,636.03)	(\$340,639.00)	(\$340,639.00)	(\$442,269.00)	(\$302,722.00)	(\$311,852.00)	\$28,787.00