

**SUGAR CREEK GOLF COURSE  
ADMINISTRATIVE BOARD MEETING  
AGENDA**

**Tuesday September 27<sup>th</sup>, 2016  
6:00 P.M. Sugar Creek Clubhouse**

1. Call meeting to Order
2. Roll Call
3. Additions and/or Corrections To Agenda
4. Approval of Minutes of August 23<sup>rd</sup>, 2016 Meeting
5. Public Participation

**OLD BUSINESS**

- None

**NEW BUSINESS**

- Managers' Report - September
- Superintendent Report - September

**FINANCIAL REPORTS**

- Income Statement for Period 8 – August 2016

**2017 BUDGET REVIEW AND APPROVAL**

**Next Meeting –**

Tuesday October 25<sup>th</sup>, 2016

**Meeting Adjournment**

**MEETING LOCATED AT  
SUGAR CREEK GOLF COURSE  
500 E. VAN BUREN  
VILLA PARK, ILLINOIS 60181**

**SUGAR CREEK ADMINISTRATIVE BOARD  
MINUTES**

**AUGUST 23, 2016**

**Mr. McDermott** called the meeting at 6:00 P.M. The roll was called.

**PRESENT:** Mark Exiner, Greg Gola, Kevin Graf, Brian McDermott, and Cheryl Tucker

**ALSO PRESENT:** Dave Anderson, Manager, Kevin Goss, Superintendent, and Jean Paprocki, Recording Secretary

**ABSENT:** Rob Taglia

**ADDITIONS AND/OR CORRECTIONS TO THE AGENDA:**

None

**APPROVAL OF MINUTES FOR JULY 26, 2016**

A motion to approve the minutes was made by **Cheryl Tucker** and seconded by **Greg Gola**. All were in favor and the motion was carried.

**PUBLIC PARTICIPATION**

None

**OLD BUSINESS**

None

**NEW BUSINESS**

**MANAGER'S REPORT**

August weather with its heat and humidity has impacted both rounds and revenue. Dave distributed a short article which explains the effect of August weather nationally on golf. August had 2 ½ fewer playable days than 2015 with rounds down 640 compared to the same time period last year and revenues down \$22,057 compared to the same time period last August 2015. However, year-to-date rounds and revenues remain strong through August 21<sup>st</sup> due to the gains made during the first six months of this year.

Another indicator of how the golf course is doing besides comparing year-over-year revenues is to compare the year-to-date revenues as a percentage of the total budget. The following chart shows that the course is definitely on schedule to meet or surpass its predicted budget.

	Y-T-D Revenues thru 8/21	Total Budgeted Revenues/Yr.	%of Total Budget
2016	\$765,070	\$1,056,752	73.2%
2015	\$767,173	\$1,081,562	70.9%

The course remains very busy with the York High School Girls' team hosting their annual invitational match this Saturday, August 27, and the York Booster Club sponsoring an outing and banquet with 90 golfers and guests later that same day. Willowbrook High School Boys' golf team has begun their practices and matches, which will continue through September. Their main 18 hole invitational events are scheduled for Saturday, September 3 and 24. September will be a busy month with a total of 13 banquets and outings combined.

**SUPERINTENDENT'S REPORT**

The first half of August was very dry with almost no precipitation while the second half was unusually wet when almost 5 inches of rain fell between August 12<sup>th</sup> and August 20<sup>th</sup>. Overall, the course remains in good condition although modifications had to be made to the mowing schedule due to the wet ground.

Projects this month included trimming many trees and low hanging branches, frequent hand watering the first half of August due to the dry conditions, repairing several irrigation leaks, and venting greens with "bayonet" tines which was possible due to the purchase of a new aerifier. Many equipment repairs were required this month when 4 pieces of equipment broke down. As the season continues, more stress is put on the equipment, but repairs required 97 hours of labor this month putting other projects on hold. Many questions were posed about the equipment and the labor required to keep the equipment running. Back in 2009, a maintenance equipment replacement plan, which would slowly and systematically replace each piece of equipment, was discussed and passed. However, due to budget restraints with the economy slowdown and the impact on the golf industry, all purchases were put on hold. Then in 2013, it was decided that a review of finances after the third quarter would be required to determine the feasibility of any suggested purchases. During the last two years, two pieces of equipment were replaced, with the utility tractor in 2014 and the multipurpose aerator in 2015. Kevin plans to show a chart with the equipment and its age at the next meeting when the budget is discussed.

## **FINANCIAL REPORTS**

### **APPROVAL OF BUDGET COMPARISON REPORT**

The Board considered the Budget Comparison Report through Period 7. **Brian McDermott** gave a short recap of each area. There were no major inconsistencies with all revenue areas showing an increase over last year's revenues although there was a question about the revenue shown for lessons, which **Dave** will have to resolve. The question about contractual expenses was due to the tree removal. A motion to accept the income statement was made by **Greg Gola** and seconded by **Kevin Graf**. All were in favor and the motion passed.

### **NEXT MEETING**

The next meeting will be scheduled for Tuesday, September 27 at 6:00 p.m. where a brief final draft of the budget will be discussed.

### **ADJOURNMENT**

All agenda items being addressed, a motion to adjourn was made by **Kevin Graf** and seconded by **Mark Exiner** and all were in favor. The meeting was adjourned at 6:42 p.m.

Respectfully submitted,  
**Jean A. Paprocki**

## Income Statement Sugar Creek Golf Course

August

	2016 Full Year Budget	2016 YTD through August	August Variance from Budget	2015 YTD through August
<b>FUND: 80 SUGAR CREEK GOLF COURSE</b>				
<b>REVENUES</b>				
80.00.3200.1813 Driving Range Instruction	16,050.00	14,679.00	1,371.00	16,173.00
80.00.3200.1816 Jr. Golf	86,300.00	83,459.00	2,841.00	77,589.70
80.00.3200.1818 Private Lessons	3,500.00	790.00	2,710.00	1,063.00
80.00.3300.1801 Pull Cart Rental	10,560.00	6,318.00	4,242.00	7,503.00
80.00.3300.1802 Club Car Rental	107,200.00	79,195.00	28,005.00	74,866.00
80.00.3300.1803 Golf Club Rental	2,100.00	1,104.00	996.00	1,080.00
80.00.3341.0000 Indoor Facility Rentals	25,500.00	19,070.00	6,430.00	22,671.00
80.00.3341.1804 Employee Housing	15,600.00	9,100.00	6,500.00	10,400.00
80.00.3430.0000 Daily Use Fees	497,349.00	351,621.62	145,727.38	359,525.70
80.00.3430.1813 Driving Range	105,000.00	89,978.00	15,022.00	93,006.00
80.00.3431.0000 Punch Card Fees	8,100.00	8,050.00	50.00	8,050.00
80.00.3453.0000 Season Passes	9,730.00	9,990.00	(260.00)	6,740.00
80.00.3454.0000 Permanent Tee Times	6,700.00	6,525.00	175.00	6,700.00
80.00.3600.1807 Pro Shop	45,000.00	31,616.49	13,383.51	32,304.83
80.00.3600.1808 Beer/Wine Sales	63,000.00	44,224.50	18,775.50	52,699.11
80.00.3600.1809 Food Sales	23,000.00	20,033.12	2,966.88	21,373.73
80.00.3600.1810 Soft Drink Sales	20,000.00	16,398.89	3,601.11	16,758.11
80.00.3600.1814 Liquor Sales	12,063.00	8,818.15	3,244.85	10,179.98
80.00.3900.0000 Operating Interfund Transfers	0.00	0.00	0.00	0.00
80.00.3960.0000 Interest Income	0.00	6.20	(6.20)	42.40
80.00.3990.0000 Miscellaneous Revenues	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,056,752.00</b>	<b>800,976.97</b>	<b>255,775.03</b>	<b>818,725.56</b>
<b>EXPENDITURES</b>				
<b>FUND: 80 SUGAR CREEK GOLF COURSE</b>				
<b>EXPENDITURES</b>				
80.00.4001.0000 Full-Time Employees Salary	191,997.00	88,564.77	103,432.23	89,095.50
80.00.4240.0000 Operations Staff Wages	74,360.00	48,699.95	25,660.05	38,828.51
80.00.4280.0000 Program Staff Wages	0.00	86.20	(86.20)	928.95
80.00.4280.1805 Cashier/Greens Fees	41,300.00	24,634.95	16,665.05	23,716.59
80.00.4280.1809 Food Preparation Wages	3,600.00	1,498.75	2,101.25	4,151.40
80.00.4280.1811 Administrative Staff	330.00	220.00	110.00	165.00
80.00.4280.1813 Driving Range	7,487.00	7,596.49	(109.49)	7,239.51
80.00.4280.1814 Bar Wages	13,198.00	5,835.21	7,362.79	5,500.85
80.00.4280.1816 Program Wages-JR Golf	12,000.00	14,611.87	(2,611.87)	14,665.58
80.00.4280.1817 Utility/Cleaning	12,000.00	1,603.13	10,396.87	5,255.81
80.00.4280.1818 Private Lessons	2,625.00	0.00	2,625.00	0.00
<b>Salaries total</b>	<b>358,897.00</b>	<b>193,351.32</b>	<b>165,545.68</b>	<b>189,547.70</b>

## Income Statement Sugar Creek Golf Course

August

	2016 Full Year Budget	2016 YTD through August	August Variance from Budget	2015 YTD through August
<b>FUND: 80 SUGAR CREEK GOLF COURSE</b>				
80.00.5020.0000 Health Care Expenses	29,539.00	13,932.71	15,606.29	8,271.23
80.00.5040.0000 Illinois Municipal Retirement Fund	30,924.00	16,174.64	14,749.36	15,891.47
80.12.5050.0000 Business Insurance	13,900.00	6,950.00	6,950.00	6,750.00
80.00.5060.0000 FICA-Employer Portion	27,456.00	16,516.33	10,939.67	16,652.49
80.12.5160.0000 Auditing Expense	5,000.00	4,500.00	500.00	4,290.00
80.00.5102.0000 Consulting Services	500.00	0.00	500.00	0.00
80.12.5180.0000 Finance/Bank Charges	18,000.00	13,480.48	4,519.52	15,184.96
80.00.5300.0000 Dues	1,755.00	1,663.00	92.00	1,544.00
80.00.5320.0000 Occupational Health	1,300.00	1,001.00	299.00	1,094.00
80.00.5340.0000 Continuing Education	1,000.00	484.15	515.85	1,261.59
80.00.5380.0000 Mileage	1,000.00	1,465.08	(465.08)	968.54
80.00.5500.0000 Ads & Notices	9,000.00	5,375.57	3,624.43	5,574.87
80.00.5520.0000 Licenses & Permits	1,000.00	1,000.00	0.00	1,075.00
80.00.5540.0000 Postage & Shipping	500.00	50.81	449.19	0.00
80.00.5580.0000 Equipment Rental	28,670.00	18,055.19	10,614.81	13,553.05
80.00.5580.1815 Banquets/Outings	3,000.00	2,687.50	312.50	2,724.52
80.00.5601.0000 Telephone	3,800.00	2,283.56	1,516.44	2,224.62
80.00.5602.0000 Cellular Phones & Service	600.00	379.98	220.02	346.77
80.00.5650.0000 Alarm Expenses	7,534.00	6,125.10	1,408.90	5,079.21
80.00.5720.0000 Electricity	16,500.00	13,516.42	2,983.58	11,355.18
80.00.5740.0000 Natural Gas	7,000.00	2,404.13	4,595.87	3,028.83
80.00.5760.0000 Water & Sewer	6,800.00	2,599.12	4,200.88	2,959.50
80.00.5780.0000 Cable TV Expenses	1,560.00	1,281.47	278.53	1,245.56
80.00.5881.0000 Computer & Hardware Services	700.00	0.00	700.00	50.00
80.00.5883.0000 Contract Services	11,270.00	13,155.23	(1,885.23)	10,044.16
<b>Services total</b>	<b>228,308.00</b>	<b>145,081.47</b>	<b>83,226.53</b>	<b>131,169.55</b>
80.00.6020.0000 Building Repairs	4,000.00	3,119.22	880.78	129.19
80.00.6060.0000 Plumbing Systems Repair	5,205.00	4,098.00	1,107.00	11,534.80
80.00.6200.0000 Vehicle Repairs	1,000.00	0.00	1,000.00	1,050.00
80.00.6340.0000 Equipment Repairs	0.00	0.00	0.00	0.00
<b>Repairs total</b>	<b>10,205.00</b>	<b>7,217.22</b>	<b>2,987.78</b>	<b>12,713.99</b>
80.00.7001.0000 Office Supplies	1,000.00	559.11	440.89	273.05
80.00.7020.0000 Equipment & Furniture	500.00	0.00	500.00	5,827.00
80.00.7040.0000 Custodial Supplies	1,000.00	0.00	1,000.00	192.30
80.00.7070.0000 Grounds Supplies	36,700.00	30,400.64	6,299.36	24,287.14
80.00.7090.0000 Building Supplies	6,450.00	6,036.57	413.43	5,777.24
80.00.7100.0000 Fuel	8,882.00	4,181.70	4,700.30	7,060.18
80.00.7140.0000 Vehicle Parts	18,595.00	14,442.73	4,152.27	13,528.12
80.00.7520.0000 Chemicals	24,771.00	22,439.66	2,331.34	23,031.34
80.00.7600.0000 Program Supplies	5,600.00	1,261.46	4,338.54	3,099.34
80.00.7600.1813 Driving Range	14,000.00	9,418.21	4,581.79	9,995.36
80.00.7620.1807 Pro Shop	30,000.00	21,483.88	8,516.12	20,852.54
80.00.7620.1812 Concession Merchandise	58,500.00	38,641.02	19,858.98	43,240.51
80.00.7680.0000 Uniforms	2,000.00	1,060.23	939.77	1,829.83
80.00.7700.0000 First Aid Supplies/Pers. Protect. Equip.	500.00	0.00	500.00	178.20
<b>Supplies total</b>	<b>208,498.00</b>	<b>149,925.21</b>	<b>58,572.79</b>	<b>159,172.15</b>
80.00.8910.0000 Capital Purchases	24,000.00	0.00	24,000.00	0.00
80.00.9910.0000 Operating Interfund Transfers	104,250.00	8,375.00	95,875.00	9,225.00

## Income Statement Sugar Creek Golf Course

August

	2016 Full Year Budget	2016 YTD through August	August Variance from Budget	2015 YTD through August
<b>FUND: 80 SUGAR CREEK GOLF COURSE</b>				
80.00.9921.0000 Interest Expense-Installment Contract	121,562.50	10,781.25	110,781.25	0.00
80.00.8931.0000 Depreciation Expense-Land Improvem	0.00	0.00	0.00	0.00
80.00.8932.0000 Depreciation Expense-Bldg. & Improve	0.00	0.00	0.00	0.00
80.00.8933.0000 Depreciation Expense-Machinery & Eq	0.00	0.00	0.00	0.00
80.00.8940.0000 Amortization Expense	0.00	0.00	0.00	0.00
<b>Other total</b>	<b>249,812.50</b>	<b>19,156.25</b>	<b>230,656.25</b>	<b>9,225.00</b>
<b>TOTAL EXPENDITURES</b>	<b>1,055,720.50</b>	<b>514,731.47</b>	<b>540,989.03</b>	<b>501,828.39</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,031.50</b>	<b>286,245.50</b>	<b>(285,214.00)</b>	<b>316,897.17</b>

# 2017 Sugar Creek Budget Highlights

---

## Summary

The 2017 proposed Sugar Creek budget was prepared first and foremost with the primary goal of achieving the budgeted number of rounds to be played in 2017. That budgeted number of rounds – 30,000 – is an average of the actual rounds played the previous three years, along with the current 2016 projection of year-end rounds.

<u>Year</u>	<u>Actual #Rds. Played</u>	<u># Playable Days (Mar.-Oct.)</u>
2013	30,678	170
2014	28,484	168
2015	31,057	178.5
2016 (projected)	29,970	169 (projected)
<b>Previous 4-Yr. Avg. - 2017 Budget</b>	<b>30,047</b>	<b>171</b>

Next, we look for areas for potential revenue growth where demand has remained steady for the past three years. We are seeking a 10% rate increase for the Junior Golf Program with 3-year average number of participants at 390:

<u>Age</u>	<u># Participants</u>	<u>Cost</u>	<u>Total</u>
6-7 yr.	75	\$280	\$21,000
8-10 yr.	180	\$330	\$59,400
11-13 yr.	135	\$355	\$47,925
	390		\$128,325
Amount deducted for 6 weeks greens fees x 390 participants			\$<35,100>
<b>Total 2017 Instruction revenue</b>			<b>\$93,225</b>

Also, we look to increase Daily Use Fees (Greens Fees) by \$12,469 with a \$2 rate increase for all Resident Fees and \$1 Non-Resident weekend – the highest in-demand tee times. The last resident rate increase was in 2011 – six seasons ago. During that same time period there have been two Non-Resident rate increases.

<u>2017 Daily Use Fees w/\$2 resident rate increase</u>	<u>%/rds.</u>	<u># Rds.</u>	<u>Avg. \$/Rd.</u>	<u>Total GF Rev.</u>
<b>Resident – WD/WE</b>				
(Incl. Res., Youth/Sr., High School)	32%	9,600	\$16.89	\$162,144
<b>Non-Resident/Outing – WD &amp; WE</b>	40%	12,000	\$20.94	\$251,280
<b>Other (Sr. Pass, Spring/Fall &amp; Specials)</b>	28%	8,400	\$11.44	\$96,096
	100%	30,000	\$16.98	\$509,520

All other revenues in the 2017 budget are adjusted based on previous 3-yr. average of actuals. Total revenues are projected to increase in the 2017 budget by \$26,120.

Regarding expenses, we look to address maintaining and improving the overall golf course experience. The main project to be accomplished in 2017 is the rebuilding of a new deck to replace the existing structure that has become unstable and potentially hazardous. The most cost-efficient plan to rebuild the deck will include utilizing existing staff. The total deck renovation between labor and supplies is budgeted for \$9,000. We also look to add new deck furniture to enhance the outdoor experience, an anticipated cost of \$3,000.

The other important cost to be implemented is the first step in addressing our creek renovation. \$10,000 is added to expenses for consulting fees for development of a plan for creek renovation.

We also look to continue the maintenance equipment replacement plan with the purchase of a new greens mower totaling \$32,000.

Overall expenses are budgeted to increase by \$24,169.

**The balanced bottom line in the 2017 budget will reflect total revenues of \$1,082,872 exceeding total expenses of \$1,079,891.**

Below is a detail description of notable adjustments in the 2017 budget.

#### **Revenues**

- #3200-1816 Jr. Golf Instruction – Increase by \$6,925 - increasing program fees by 10% after another sold out program at maximum capacity.
- #3300-1802 Riding Car Rental – Increase by \$800 as a result of increased percentage of ridership.
- #3341-0000 Indoor Facility Rentals – Increase by \$3,500 to reflect current trends of the previous three-year average.
- #3430 – Daily Use Fees (Greens Fees) – Increase by \$12,193 as a result of a \$2 rate increase for all Resident Rates.
- #3430-1813 Driving Range Fees – Increase by \$2,015 to reflect current trends of the previous three-year average.
- #3600-1809 Food Sales – Increase by \$1,000 to reflect current trends of the previous three-year average.

All other remaining adjustments to revenues reflect current trends based on an average of the previous three-year actuals - from 2014, 2015 and 2016 year-end projections.

#### **Expenses**

- #4001 – F-T Wages (3 employees) – Increase \$4,507 to reflect an average 2.5% increase budgeted for three full time employees at Sugar Creek
- #5102 Consulting Fees – Increase by \$10,000 for the contracting of a consultant to develop a plan for creek renovation.
- #5500 Ads & Notices – Decrease by \$2,000 (new account total will be \$7,000) based on 2016 usage for print advertising, signage and billboard advertising.



- #5650 Alarm Expense – Decrease by \$3,500 for reconfiguring a more efficient service through phone and internet providers.
- #6020 Building Repairs – Increase by \$4,000 labor costs for one outside carpenter to assist with existing staff on deck renovation
- #7020 Equipment and Furniture – Increase by \$2,500 for purchase of new chairs and umbrellas for deck.
- #7090- Buildings – Increase by \$5,000 for lumber and other supplies needed for deck renovation.
- #7620-1812 Concession Merchandise – Decrease by \$4,500 to reflect a trend of the previous three-year average.
- #8910 Capital Purchases – Increase by \$8,000 for the purchase of a new greens mower (total amount \$32,000)

All other remaining adjustments to expenses reflect current trends based on an average of the previous three-year actuals - from 2014, 2015 and 2016 year-end projections.

**GOLF FUND  
2017**

2:21 PM

FUND: 80

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>Actual</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Budget</u>	<u>BUDGET DIFF</u>
	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017 vs. 2016</u>
<b>ROUNDS</b>	30,678	36,216	28,484	35,000	31,057	32,000	31,000	30,000	(1,000)
<b>REVENUE</b>	<b>\$</b>	<b>\$</b>		<b>\$</b>		<b>\$</b>	<b>\$</b>		
3031.0000 Grants	0	0	3,044	0		0	0	0	0
3040.0000 Advertising/Sponsorships	2,280	15,000	1,927	15,000	0	15,000	0	0	0
3200.1813 Driving Range Instruction	70,358	11,500	18,716	15,150	19,052	15,850	16,050	16,050	0
3200.1816 Junior Golf Instruction	0	51,000	64,413	59,210	75,652	77,220	86,300	93,225	6,925
3200.1818 Private Lessons	0	0	240	3,500	1,063	3,500	3,500	1,500	(2,000)
3300.1801 Pull Cart Rental - 12% / rds.	10,035	17,100	8,877	12,600	9,768	10,560	10,560	10,800	240
3300.1802 Riding Car Rental - 36% / rds.	68,274	72,960	77,175	88,200	100,097	102,400	107,200	108,000	800
3300.1803 Golf Club Rental	1,095	2,100	1,533	2,100	1,464	2,100	2,100	2,100	0
3341.0000 Indoor Facility Rentals	21,809	20,000	23,056	20,000	34,773	22,750	25,500	29,000	3,500
3341.1804 Employee Housing	14,300	15,600	15,600	15,600	15,600	15,600	15,600	15,600	0
3430.0000 Daily Use Fees	443,906	492,912	437,879	506,961	478,139	501,482	497,349	509,542	12,193
3430.1813 Driving Range Fees	101,597	90,250	102,354	105,000	111,534	105,000	105,000	107,015	2,015
3431.0000 Punch Card Fees/Passes	8,550	10,000	7,650	10,000	8,050	10,000	8,100	8,100	0
3453.0000 Season Passes - Resident Card	5,700	8,500	7,070	8,500	6,750	8,500	9,730	10,240	510
3454.0000 Permanent Tee Times	7,300	12,500	6,100	12,500	6,700	12,500	6,700	6,700	0
3600.1807 Pro-Shop Sales	55,966	60,000	45,421	60,000	43,997	45,000	45,000	45,000	0
3600.1808 Beer / Wine Sales	62,750	72,000	57,874	72,000	69,592	72,000	63,000	63,500	500
3600.1809 Food Sales	22,372	22,000	23,218	22,000	25,653	22,000	23,000	24,000	1,000
3600.1810 Soft Drink Sales	19,938	25,000	18,925	25,000	22,073	25,000	20,000	20,000	0
3600.1814 Liquor Sales	12,820	15,000	10,943	15,000	14,391	15,000	12,063	12,500	437
3900.0000 Transfers In	0	0		0		0	0	0	0
3960.0000 Interest Income	0	0	46	0	86	0	0	0	0
3990.0000 Miscellaneous	23,113	100	37,377	100	239	100	0	0	0
<b>TOTAL REVENUE</b>	<b>952,163</b>	<b>1,013,522</b>	<b>969,438</b>	<b>1,068,421</b>	<b>1,044,673</b>	<b>1,081,562</b>	<b>1,056,752</b>	<b>1,082,872</b>	<b>26,120</b>



5650.0000	Alarm Expenses	5,581	4,100	6,884	4,100	7,776	4,100	7,534	4,000	(3,534)
5720.0000	Electricity	13,431	19,200	19,170	15,800	17,038	16,000	16,500	18,000	1,500
5740.0000	Natural Gas	6,341	8,000	6,991	8,000	4,400	8,000	7,000	6,000	(1,000)
5760.0000	Water & Sewer	6,016	7,000	6,795	6,800	5,560	6,800	6,800	6,000	(800)
5780.0000	Cable Services	2,143	1,560	2,149	1,560	2,112	1,560	1,560	2,150	590
5881.0000	Computer & Hardware Services	0	700	90	700	50	700	700	700	0
5883.0000	Contract Services	11,635	10,960	12,037	10,960	14,197	13,460	11,270	11,270	0
5900.0000	Public Relations	0	500	0	0	0	0	0	0	0
5960.0000	Employee Relations	188	0	0	0	0	0	0	0	0

SUBTOTAL CONTRACT SERVICES 185,352 197,617 193,958 196,043 204,268 212,722 228,308 232,720 4,412

FUND: 80

9/21/2016

2:21 PM

	Actual	BUDGET	ACTUAL	BUDGET	Actual	BUDGET	BUDGET	BUDGET	DIFF	
	2013	2013	2014	2014	2015	2015	2016	2017	2017 vs. 2016	
EXPENDITURES										
REPAIRS	\$	\$		\$		\$	\$	\$		
6020.0000	Building Repairs	4,277	4,000	20,984	4,000	3,153	4,000	4,000	8,000	4,000
6060.0000	Plumbing Systems Repairs	15,255	12,167	6,094	5,400	5,190	5,205	5,205	4,205	(1,000)
6200.0000	Vehicle Repairs	0	500	1,208	500	1,050	500	1,000	1,000	0
6340.0000	Equipment Repairs	409	0	0	0	0	0	0	0	0

SUBTOTAL REPAIRS 19,941 16,667 28,286 9,900 9,394 9,705 10,205 13,205 3,000

SUPPLIES

7001.0000	Office Supplies	1,690	1,000	1,289	1,000	701	1,000	1,000	1,000	0
7020.0000	Equipment & Furniture	1,743	2,000	2,162	6,500	0	6,700	500	3,000	2,500
7030.0000	Computer Supplies	0	0	0	0	0	0	0	0	0
7031.0000	Computer Software	0	0	0	0	0	0	0	0	0
7032.0000	Computer Hardware	0	0	0	0	0	0	0	0	0
7040.0000	Custodial	882	1,000	1,072	1,000	192	1,000	1,000	1,000	0
7070.0000	Grounds	38,046	36,850	35,398	36,850	33,376	36,850	36,700	36,700	0
7090.0000	Buildings	5,794	5,650	14,333	11,550	7,609	6,650	6,450	11,450	5,000
7100.0000	Fuel	10,852	12,870	11,902	12,870	11,550	12,870	8,882	8,882	0
7140.0000	Vehicle Parts	19,009	16,495	19,428	16,495	19,299	19,195	18,595	18,595	0
7520.0000	Chemicals	20,054	20,771	20,078	20,771	24,465	24,771	24,771	24,771	0
7600.0000	Program Supplies	3,640	4,000	4,385	4,000	4,127	4,000	5,600	5,600	0
7600.1813	Driving Range Supplies	9,440	11,000	10,697	11,000	11,665	14,000	14,000	14,000	0
7620.1807	Pro Shop Merchandise	45,153	40,000	37,129	40,000	32,480	30,000	30,000	30,000	0
7620.1812	Concessions Merchandise	64,214	62,530	55,087	62,530	56,243	62,530	58,500	54,000	(4,500)
7680.0000	Uniforms	1,971	2,000	1,427	2,000	1,830	2,000	2,000	2,000	0
7700.0000	First Aid	479	500	249	500	283	500	500	500	0

SUBTOTAL SUPPLIES 222,967 216,666 214,636 227,066 203,822 222,066 208,498 211,498 3,000

TOTAL NET OPERATING 172,518 232,513 186,750.34 270,803.00 277,512.82 267,523.00 250,842.67 263,544.00 12,701

	<u>Actual</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>Actual</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>DIFF</u>
	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017 vs. 2016</u>
<b>FIXED CHARGES AND OBLIGATIONS</b>									
8910.0000 Capital Purchases	0	0	0	30,000		30,000	24,000	32,000	8,000
8931.0000 Depreciation - Land	63,859	0	52,237	0	51,668	0	0	0	0
8932.0000 Depreciation - Buildings	35,094	0	36,459	0	36,520	0	0	0	0
8933.0000 Depreciation - Machinery	17,518	0	15,473	0	16,916	0	0	0	0
8940.0000 Amortization Expense	0	4,584	0	0		0	0	0	0
9910.0000 Fund Transfers-EPD Debt	36,381	104,300	20,150	105,150	18,450	103,450	104,250	105,000	750
9921.0000 Int Exp - Install Contract-VP Debt	14,905	124,163	27,417	122,263	24,871	119,413	121,563	123,563	2,000
<b>SUBTOTAL FIXED CIARGES</b>	<b>167,757</b>	<b>233,047</b>	<b>151,736</b>	<b>257,413</b>	<b>148,425</b>	<b>252,863</b>	<b>249,813</b>	<b>260,563</b>	<b>10,750</b>
<b>TOTAL EXPENDITURES</b>	<b>947,402</b>	<b>1,014,056</b>	<b>934,424</b>	<b>1,055,031</b>	<b>915,585</b>	<b>1,066,902</b>	<b>1,055,722</b>	<b>1,079,891</b>	<b>24,169</b>
<b>TOTAL REVENUE</b>	<b>952,163</b>	<b>1,013,522</b>	<b>969,438</b>	<b>1,068,421</b>	<b>1,044,673</b>	<b>1,081,562</b>	<b>1,056,752</b>	<b>1,082,872</b>	<b>26,120</b>
<b>NET</b>	<b>4,761</b>	<b>(534)</b>	<b>35,014</b>	<b>13,390</b>	<b>129,088</b>	<b>14,660</b>	<b>1,030</b>	<b>2,981</b>	<b>1,951</b>