

MANHEIM TOWNSHIP - GOLF COURSE FUND

SUMMARY and OVERVIEW

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget	'20 Budget - '21 Budget %	'21 Budget \$
Revenue	950,515	996,621	1,188,471	1,018,100	1,181,200	16.02%	163,100
EXPENDITURES:							
SALARIES	346,398	405,043	366,787	448,254	435,618	-2.82%	12,636
BENEFITS	207,704	152,826	152,440	169,018	181,512	7.39%	12,494
MATERIALS & SUPPLIES	110,270	121,262	128,501	106,750	128,000	19.91%	21,250
CONTRACTED SERVICES	16,265	17,447	85,889	104,000	104,000	0.00%	0
GENERAL EXPENSES	20,531	23,548	24,945	21,200	20,200	-4.72%	1,000
VEHICLE OPERATIONS	22,093	18,237	19,591	21,800	19,800	-9.17%	2,000
FACILITIES MAINTENANCE	46,988	68,353	46,761	53,900	57,200	6.12%	3,300
EQUIPMENT MAINTENANCE	56,069	36,836	48,014	71,360	82,360	15.41%	11,000
OTHER EXPENSES	0	5,642	0	0	0		0
TOTAL EXPENDITURES	826,318	849,194	872,928	996,282	1,028,690	3.25%	32,408
GOLF CAPITAL EXPENDITURES	49,699	4,838	70,671	147,500	146,500		1,000
<i>(Budgeted in Capital Reserve Fund. Provided here for informational purposes only)</i>							
Net Excess/ (Deficiency) in Reserves	(124,197)	(147,426)	(315,544)	(21,818)	(152,510)	599.01%	(130,692)

MANHEIM TOWNSHIP - GOLF COURSE FUND

Revenue Detail by Department

G/L Acct No.	2018	2019	2020	2020	2021	20 Budget - '21 Budget	
	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	<u>Budget</u>	<u>%</u>	<u>\$</u>
09-341-100. Interest	2	0	0	0	0		0
09-342-090. Misc Rental Income	1,993	1,489	805	1,500	0	-100.00%	(1,500)
09-367-001. Recreation Fees - Golf	0	0	0	0	0		0
09-367-002. Golf Pass Book Sales	0	0	0	0	0		0
09-367-003. Golf Pro Shop Sales	7,115	11,533	48,000	82,000	48,000	-41.46%	(34,000)
09-367-004. Golf Green Fees	491,765	539,362	605,000	519,000	605,000	16.57%	86,000
09-367-005. Golf Cart Rentals	192,697	222,413	227,350	206,000	220,000	6.80%	14,000
09-367-006. Practice Range Fees - Kiosks	135,138	151,927	282,350	140,000	260,350	85.96%	120,350
09-367-007. Practice Range Fees - Pro Shop	0	0	0	0	22,000		22,000
09-367-008. Golf Comps/Discounts	0	0	0	0	0		0
09-367-010. Golf Outings	69,269	59,936	17,000	65,000	17,000	-73.85%	(48,000)
09-367-011. Golf Lesson Teaching Fees	13,253	5,551	1,850	3,200	1,850	-42.19%	(1,350)
09-367-012. Golf Junior Program	0	6,750	0	1,400	0	-100.00%	(1,400)
09-389-070. Sale of Assets	0	0	0	0	0		0
09-389-085. Pro Shop Gift Certificates	0	0	0	0	0		0
09-389-090. Misc Revenue	14,420	12,807	6,116	0	7,000		7,000
09-392-001. Transfer fr General Fund	0	0	0	0	0		0
09-392-030. Transfer fr Gen Cap Reserve	43,909	33,533	0	0	0		0
09-395-010. REFUND OF PRIOR YEAR EXPENSES	24,023	0	0	0	0		0
TOTAL GOLF COURSE FUND REVENUES	950,515	996,621	1,188,471	1,018,100	1,181,200	16.02%	163,100

MANHEIM TOWNSHIP - GOLF COURSE FUND

EXPENDITURE DETAIL

<u>G/L Acct No.</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Projected</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>'20 Budget - '21 Budget</u> <u>%</u>	<u>'20 Budget - '21 Budget</u> <u>\$</u>
1. Salaries							
09-457-103.00. Director	169,418	73,673	68,178	73,903	74,283	0.51%	(380)
09-457-115.00. Superintendent	39,515	75,212	71,947	74,618	76,102	1.99%	(1,484)
09-457-117.00. Maintenance	78,502	146,335	141,152	161,784	160,308	-0.91%	1,476
09-457-119.00. Part-Time Seasonal	28,460	66,487	54,082	74,765	69,730	-6.73%	5,035
09-457-120.00. Overtime	3,050	15,674	7,077	8,065	3,004	-62.75%	5,061
09-457-127.00. Manager	19,274	269	0	0	0		0
09-457-135.00. Part-Time Pro Shop	8,179	27,393	24,351	55,119	26,031	-52.77%	29,088
09-457-136.00. Part-Time Driving Range Staf	0	0	0	0	8,719		(8,719)
09-457-137.00. Part-Time Cart Cleaning Staff	0	0	0	0	17,441		(17,441)
Total 1. Salaries	346,398	405,043	366,787	448,254	435,618	-2.82%	12,636
2. Employee Benefits							
09-457-201.00. FICA/Medicare	26,369	29,800	27,837	34,340	33,370	-2.82%	970
09-457-202.00. Workers Compensation	6,462	6,605	6,664	7,494	0	-100.00%	7,494
09-457-204.00. Health Insurance	121,257	95,993	96,361	91,088	87,323	-4.13%	3,765
09-457-204.10. Dental/Vision Insurance	6,405	5,173	5,333	4,394	4,394	0.00%	0
09-457-204.20. Disability Insurance	2,664	2,307	2,036	2,745	3,839	39.85%	(1,094)
09-457-205.00. Life Insurance	683	553	455	557	558	0.18%	(1)
09-457-206.00. Retirement	42,764	11,495	13,053	27,800	51,428	84.99%	(23,628)
09-457-207.00. Uniform Allowance	1,100	900	700	600	600	0.00%	0
09-457-215.00. Pension Expenses	29,728	6,377	0	0	0		0
Total 2. Employee Benefits	237,432	159,203	152,440	169,018	181,512	7.39%	(12,494)
3. Materials & Supplies							
09-457-302.00. Office Supplies	898	293	787	800	800	0.00%	0
09-457-303.00. Computer Supplies	146	358	298	500	500	0.00%	0
09-457-308.00. Tools & Safety Equipment	571	1,583	8,892	7,000	2,500	-64.29%	4,500
09-457-312.00. Concession Supplies	1,709	0	0	0	0		0
09-457-317.00. Golf Course Supplies	5,738	7,164	8,260	9,000	14,750	63.89%	(5,750)
09-457-319.00. Uniforms	0	38	836	2,250	2,250	0.00%	0
09-457-320.00. Misc Supplies	147	0	1,005	1,200	1,200	0.00%	0
09-457-323.00. Fertilizers & Chemicals	89,215	93,321	90,207	75,000	95,000	26.67%	(20,000)
09-457-324.00. Earth Materials	10,837	5,092	5,700	6,000	6,000	0.00%	0
09-457-325.00. Grass Seed	1,010	13,413	12,514	5,000	5,000	0.00%	0
Total 3. Materials & Supplies	110,270	121,262	128,501	106,750	128,000	19.91%	(21,250)
4. Contracted Services							
09-457-404.00. Credit Card Fees	13,639	14,487	12,518	15,000	15,000	0.00%	0
09-457-410.00. Contracted Services	2,626	2,960	5,058	7,000	7,000	0.00%	0
09-457-411.00. Ken's Pro Shop Expenses	0	0	68,313	82,000	82,000	0.00%	0
Total 4. Contracted Services	16,265	17,447	85,889	104,000	104,000	0.00%	0
5. General Expenses							
09-457-501.00. Advertising	7,189	7,412	6,292	7,000	7,000	0.00%	0
09-457-502.00. Dues & Conferences	1,471	1,648	1,123	1,700	1,700	0.00%	0
09-457-510.00. Telephone	2,280	2,497	2,435	3,000	3,000	0.00%	0
09-457-520.00. Miscellaneous	4,032	6,372	4,682	3,500	2,000	-42.86%	1,500
09-457-522.00. Real Estate & School Taxes	5,559	5,620	10,412	6,000	6,500	8.33%	(500)
Total 5. General Expenses	20,531	23,548	24,945	21,200	20,200	-4.72%	1,000

<u>G/L Acct No.</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Projected</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>'20 Budget - '21 Budget %</u>	<u>'21 Budget \$</u>
6. Vehicle Operations							
09-457-601.01. Gas & Oil	18,044	13,921	10,423	15,000	12,000	-20.00%	3,000
09-457-601.03. Vehicle Maintenance	1,805	349	5,345	1,800	1,800	0.00%	0
09-457-611.00. Gas for Golf Carts	2,244	3,967	3,823	5,000	6,000	20.00%	(1,000)
Total 6. Vehicle Operations	22,093	18,237	19,591	21,800	19,800	-9.17%	2,000
7. Facilities Maintenance							
09-457-701.00. Electric	28,822	30,956	22,587	31,000	31,000	0.00%	0
09-457-702.00. Heating	1,370	1,571	871	1,500	1,500	0.00%	0
09-457-703.00. Water/Sewer	1,383	1,967	2,421	2,700	2,700	0.00%	0
09-457-704.00. Trash Removal	1,167	1,098	832	1,200	2,500	108.33%	(1,300)
09-457-705.00. Custodial Supplies	0	0	29	0	0		0
09-457-706.00. Building Maintenance	6,196	15,007	11,986	7,500	7,500	0.00%	0
09-457-707.00. Grounds Maintenance	6,479	15,881	6,801	8,000	10,000	25.00%	(2,000)
09-457-712.00. Heat Pro Shop	1,571	1,874	1,234	2,000	2,000	0.00%	0
Total 7. Facilities Maintenance	46,988	68,353	46,761	53,900	57,200	6.12%	(3,300)
8. Equipment Maintenance							
09-457-802.00. Computer Operations/Maint	2,496	2,567	696	4,000	15,000	275.00%	(11,000)
09-457-808.00. Parts/Equipment	50,137	31,179	13,564	30,000	30,000	0.00%	0
09-457-810.00. Golf Cart Lease	177	94	33,360	33,360	33,360	0.00%	0
09-457-812.00. Minor Equipment	3,259	2,996	394	4,000	4,000	0.00%	0
09-457-850.00. Depreciation Expense	123,457	123,243	0	0	0		0
Total 8. Equipment Maintenance	179,526	160,079	48,014	71,360	82,360	15.41%	(11,000)
9. Other Expenses							
09-457-906.00. Major Equipment	0	208	0	0	0		0
09-457-996.00. Capital Lease Interest	0	3,995	0	0	0		0
09-457-999.00. Loss on Disposal - Fixed Asses	0	1,439	0	0	0		0
Total 9. Other Expenses	0	5,642	0	0	0		0
TOTAL GOLF COURSE FUND EXPENSES	979,503	978,814	872,928	996,282	1,028,690	3.25%	(32,408)