2024 Quarterly Revenues

Davis Park GC

January 1 to March 31
First Quarter

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$16,729.38	$51,534.44	$34,805.06	208.05%
Green Fees	$102,331.14	$198,546.18	$96,215.04	94.02%
Pro Shop Sales	$23,458.73	$22,143.90	($1,314.83)	-5.60%
Range Fees	$0.00	$0.00	$0.00	#DIV/0!
Tournament Fees	$27,020.00	$53,150.00	$26,130.00	96.71%
Totals	$169,539.25	$325,374.52	$155,835.27	91.92%

April 1 to June 30
Second Quarter

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$191,916.73	$201,902.00	$9,985.27	5.20%
Green Fees	$484,417.86	$515,928.96	$31,511.10	6.50%
Pro Shop Sales	$100,672.31	$119,664.85	$18,992.54	18.87%
Range Fees	$760.00	$5,926.00	$5,166.00	679.74%
Tournament Fees	$103,599.00	$126,725.00	$23,126.00	22.32%
Totals	$881,365.90	$970,146.81	$88,780.91	10.07%

July 1 to Sept 30
Third Quarter

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$223,650.00	$228,677.00	$5,027.00	2.25%
Green Fees	$506,129.17	$530,770.01	$24,640.84	4.87%
Pro Shop Sales	$171,710.42	$194,477.02	$22,766.60	13.26%
Range Fees	$2,378.00	$55,172.00	$52,794.00	2220.10%
Tournament Fees	$146,173.00	$158,049.00	$11,876.00	8.12%
Totals	$1,050,040.59	$1,167,145.03	$117,104.44	11.15%

October 1 to December 31
Forth Quarter

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$91,048.92	$0.00	($91,048.92)	-100.00%
Green Fees	$224,016.52	$0.00	($224,016.52)	-100.00%
Pro Shop Sales	$192,263.21	$0.00	($192,263.21)	-100.00%
Range Fees	$0.00	$0.00	$0.00	#DIV/0!
Tournament Fees	$23,930.00	$0.00	($23,930.00)	-100.00%
Totals	$531,258.65	$0.00	($531,258.65)	-100.00%

Yearly Total

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$523,345.03	$482,113.44	($41,231.59)	-7.88%
Green Fees	$1,316,894.69	$1,245,245.15	($71,649.54)	-5.44%
Pro Shop Sales	$488,104.67	$336,285.77	($151,818.90)	-31.10%
Range Fees	$3,138.00	$61,098.00	$57,960.00	1847.04%
Tournament Fees	$300,722.00	$337,924.00	$37,202.00	12.37%
Totals	$2,632,204.39	$2,462,666.36	($169,538.03)	-6.44%

Valley View GC

January 1 to March 31, 2021
First Quarter

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$8,769.00	$48,108.11	$39,339.11	448.62%
Green Fees	$72,167.00	$168,316.68	$96,149.68	133.23%
Pro Shop Sales	$3,154.43	$28,349.78	$25,195.35	798.73%
Range Fees	$730.00	$26,634.00	$25,904.00	3548.49%
Tournament Fees	$24,850.00	$46,075.00	$21,225.00	85.41%
Totals	$109,670.43	$317,483.57	$207,813.14	189.49%

April 1 to June 30
Second Quarter

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$220,628.22	$252,839.83	$32,211.61	14.60%
Green Fees	$484,228.03	$537,101.03	$52,873.00	10.92%
Pro Shop Sales	$140,137.01	$137,951.83	($2,185.18)	-1.56%
Range Fees	$100,477.37	$144,222.00	$43,744.63	43.54%
Tournament Fees	$121,782.00	$122,347.25	$565.25	0.46%
Totals	$1,067,252.63	$1,194,461.94	$127,209.31	11.92%

July 1 to Sept 30
Third Quarter

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$269,734.85	$284,930.40	$15,195.55	5.63%
Green Fees	$550,895.03	$582,708.81	$31,813.78	5.77%
Pro Shop Sales	$178,899.46	$183,469.44	$4,569.98	2.55%
Range Fees	$107,875.00	$112,712.09	$4,837.09	4.48%
Tournament Fees	$109,995.00	$131,950.00	$21,955.00	19.96%
Totals	$1,217,399.34	$1,295,770.74	$78,371.40	6.44%

October 1 to December 31
Forth Quarter

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$97,003.42	$0.00	($97,003.42)	-100.00%
Green Fees	$204,891.00	$0.00	($204,891.00)	-100.00%
Pro Shop Sales	$178,006.48	$0.00	($178,006.48)	-100.00%
Range Fees	$28,782.00	$0.00	($28,782.00)	-100.00%
Tournament Fees	$19,875.00	$0.00	($19,875.00)	-100.00%
Totals	$528,557.90	$0.00	($528,557.90)	-100.00%

Yearly Total

Department	2023 Total	2024 Total	+/-	%+/-
Cart Fees	$596,135.49	$585,878.34	($10,257.15)	-1.72%
Green Fees	$1,312,181.06	$1,288,126.52	($24,054.54)	-1.83%
Pro Shop Sales	$500,197.38	$349,771.05	($150,426.33)	-30.07%
Range Fees	$237,864.37	$283,568.09	$45,703.72	19.21%
Tournament Fees	$276,502.00	$300,372.25	$23,870.25	8.63%
Totals	$2,922,880.30	$2,807,716.25	($115,164.05)	-3.94%

Valley View Golf Course

Mission Statement

Provide an affordable and enjoyable golfing opportunity for the citizens of Davis County and surrounding areas. Plus, maintain a high level of customer satisfaction and good course conditions.

Prior Year Inputs/Outputs

2023

- FTE 18
- Off Course Vehicles: 2
- Rounds of Golf: 88,864
- Corporate Tournaments: 27
- Men's Association Members: 445

Revenue	Expenses
$2,572,465.13	$1,994,651.25

Profit of $577,813.88
After depreciation

Core Functions & Services

Club House Functions:

- **Collect fees**
- **Manage associations**
- **Employee staffing**
- **Corporate Tournaments**
- **Food and Beverage**

40%of budget (Est.)

Golf Course Maintenance:

- **Operate equipment**
- **Turf grass management**
- **Course supplies**
- **Employee staffing**

60% of budget (Est.)

Valley View Golf Course

Current Year Projected Outcomes

- **Revenue Overview**: 2024 is set to surpass 2023 performance, driven by favorable spring light conditions and March revenue, which was absent in 2023. Valley View's revenue increased by $208,000 in the first quarter and an additional $127,000 in the second quarter, putting us ahead as we entered the summer season.
- **Profit Performance**: As of the end of August, our profit stands at $539,150, a substantial increase from $273,474 in 2023. Please note that these figures reflect earnings before capital purchase expenses.
- **Men's Association Membership**: Participation in the Men's Association has risen to 469 members, up from 438 in 2023.
- **Driving Range Revenue**: By mid-September, the driving range has already exceeded last year's revenue, generating $267,582 compared to $237,864 for all of 2023.
- **Fall Forecast**: We are optimistic about favorable fall weather and anticipate that Valley View could contribute between $400,000 and $550,000 to the cash fund, depending on weather conditions.
- **Pre-Paid Reservations**: Our pre-paid reservation system continues to perform well. We appreciate your support for this system, which has been effective for five seasons. Thank you!
- **Operational Enhancements**: We have gained greater proficiency with our tee sheet software, which has allowed us to offer more playing opportunities, including improved management of B9 bookings.

Next Year Budget Initiatives

- **Collaboration with HR:** Working with HR to enhance tracking of seasonal hours and payroll. Objective: Improve future budgeting and staffing efficiency.
- **Capital Equipment Requests**: Submitted a request for approximately $85,600 for golf course equipment, as part of the capital master plan. Planned purchases include: 1 small rough mower: 1 Kawasaki Mule for tournament/events. New irrigation operating software by rainbird with new weather station.
- **Valley View Parking Lot Replacement:** Requesting $250,000 for the removal and replacement of the asphalt parking lot.
- **Cart Path Renovations:** There is again $30,000 request for cart path renovations, done in-house by public works.
- **Operations Budget Variances**: Notable variances identified in the operations budget. Refer to the budget variance report for details.
- **Golf Fees for 2025:** Golf fees will be determined by March 1, 2025, based on local market conditions.

	Account Description	2024 Budget	Proposed Budget	Variance	%	Notes
Revenue	SALES TAX GOLF	$0.00	$0.00	$0.00	0.00%	
	VV GREEN FEES	($1,100,000.00)	($1,250,000.00)	($150,000.00)	13.64%	Increase due to average sales.
	VV CARTS FEES	($490,000.00)	($550,000.00)	($60,000.00)	12.24%	Increase due to average sales.
	VV DC EMPLOYEE FEES	($5,000.00)	($8,000.00)	($3,000.00)	60.00%	Increase due to average sales.
	RAIN CHECK CLEARING	$0.00	$0.00	$0.00	0.00%	
	VV RANGE FEES	($200,000.00)	($250,000.00)	($50,000.00)	25.00%	Increase due to average sales.
	VV PRO SHOP SALES	($470,000.00)	($475,000.00)	($5,000.00)	1.06%	Increase due to average sales.
	VV CAFE RENT	($7,800.00)	($7,800.00)	$0.00	0.00%	
	FEDERAL GRANTS	$0.00	$0.00	$0.00	0.00%	
	INTEREST EARNINGS	($38,000.00)	($60,000.00)	($22,000.00)	57.89%	Increase due to healthy cash fund balance.
	SALE OF FIXED ASSETS	$0.00	$0.00	$0.00	0.00%	
	TRANSFER IN	$0.00	$0.00	$0.00	0.00%	
	USE OF FUND BALANCE	$0.00	$0.00	$0.00	0.00%	
	SUNDRY REVENUE	($65,000.00)	($1,000.00)	$64,000.00	-98.46%	Decrease because of golf cart sales in 2024
	REVENUE SUSPENSE	$0.00	$0.00	$0.00	0.00%	
	VV OVERAGE/SHORTAGE	($50.00)	($50.00)	$0.00	0.00%	
	VVGC CREDIT CARD CLEARING	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**($2,375,850.00)**	**($2,601,850.00)**	**($226,000.00)**	**9.51%**	
Personnel	PAYROLL	$720,884.26	$866,246.92	$145,362.66	20.16%	Increase to cover rising payroll costs.
	TRAVEL PAY	$6,559.02	$6,559.02	$0.00	0.00%	
	UNIFORM ALLOWANCE	$0.00	$0.00	$0.00	0.00%	
	TAXABLE INCENTIVES	$0.00	$0.00	$0.00	0.00%	
	TEMPORARY WAGES	$0.00	$0.00	$0.00	0.00%	
	OVERTIME	$0.00	$0.00	$0.00	0.00%	
	BENEFITS	$0.00	$0.00	$0.00	0.00%	
	PAYROLL TAXES	$55,827.96	$66,879.73	$11,051.77	19.80%	Increase to cover rising payroll costs.
	WORKERS COMP	$9,731.94	$12,628.84	$2,896.90	29.77%	Increase to cover rising payroll costs.
	INSURANCE	$94,770.10	$102,517.06	$7,746.96	8.17%	Increase to cover rising payroll cost.
	RETIREMENT	$97,194.03	$97,829.79	$635.76	0.65%	Increase to cover rising payroll costs.
	COMMUNICATIONS ALLOW	$2,159.82	$1,439.88	($719.94)	-33.33%	No knowledge to know why a decrease.
	ACCUM VACATION	$0.00	$0.00	$0.00	0.00%	
	ACCUM OPEB	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$987,127.13**	**$1,154,101.24**	**$166,974.11**	**16.92%**	
Capital	PROMOTIONS	$6,500.00	$6,500.00	$0.00	0.00%	Not a capital item. This is a operating expense.
	Sub Total	**$6,500.00**	**$6,500.00**	**$0.00**	**0.00%**	
Operations	SUBS & MEMBERSHIPS	$3,000.00	$4,500.00	$1,500.00	50.00%	An increase to cover rising membership and dues fees.
	PRO SHOP MERCHANDISE EXP	$350,000.00	$350,000.00	$0.00	0.00%	
	RANGE EXPENSES	$22,000.00	$22,000.00	$0.00	0.00%	
	CART EXPENSES	$15,000.00	$15,000.00	$0.00	0.00%	
	PUBLIC NOTICES	$250.00	$250.00	$0.00	0.00%	
	ADVERTISING	$7,000.00	$7,000.00	$0.00	0.00%	
	SAFETY EQUIP/UNIFORMS	$500.00	$500.00	$0.00	0.00%	
	OPERATING SUPPLIES	$15,000.00	$15,000.00	$0.00	0.00%	
	CHEMICALS	$0.00	$0.00	$0.00	0.00%	
	EMPLOYEE AWARDS	$700.00	$700.00	$0.00	0.00%	
	WRITE OFFS	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIP	$2,900.00	$7,550.00	$4,650.00	160.34%	An increase to cover scheduled computer upgrades.
	EQUIPMENT	$0.00	$7,235.99	$7,235.99	#DIV/0!	An increase due to small equipment needs, not asked for in 2024.
	EXPENSE REDUCTIONS	$0.00	$0.00	$0.00	0.00%	
	OFFICE SUPPLIES	$3,000.00	$3,000.00	$0.00	0.00%	
	INTEREST	$0.00	$0.00	$0.00	0.00%	
	BANK CHARGES	$75,000.00	$85,000.00	$10,000.00	13.33%	An increase due to larger sale volume.
	TRAVEL/EDUC& TRNG	$2,000.00	$2,000.00	$0.00	0.00%	
	MILEAGE/LOCAL TRAVEL	$0.00	$0.00	$0.00	0.00%	
	CONTRACT SERVICES	$4,000.00	$8,000.00	$4,000.00	100.00%	An increase to cover rising cost in recycling and garbage.
	SOFTWARE MAINTENANCE	$7,200.00	$7,200.00	$0.00	0.00%	
	SOFTWARE SUBSCRIPTION	$0.00	$0.00	$0.00	0.00%	
	EQUIP REP/CONTRACTS	$30,000.00	$35,000.00	$5,000.00	16.67%	An increase to cover rising cost of equipment parts. Plus needing new reels for Greens Mowers. .
	BLDG & GRND MAINT	$20,000.00	$20,000.00	$0.00	0.00%	
	GROUNDS SUPPLIES	$8,000.00	$8,000.00	$0.00	0.00%	
	GROUNDS REPAIR	$30,000.00	$30,000.00	$0.00	0.00%	

	Account Description	2024 Budget	Proposed Budget	Variance	%	Notes
	IRRIGATION	$10,000.00	$10,000.00	$0.00	0.00%	
	UTILITIES	$1,800.00	$1,800.00	$0.00	0.00%	
	TELEPHONE	$2,500.00	$2,500.00	$0.00	0.00%	
	WATER	$44,000.00	$45,000.00	$1,000.00	2.27%	Increase due to average expense.
	VEHICLE SERVICE	$600.00	$600.00	$0.00	0.00%	
	GASOLINE	$40,000.00	$40,000.00	$0.00	0.00%	
	TIRES	$0.00	$0.00	$0.00	0.00%	
	FERTILIZER & CHEMICALS	$45,000.00	$50,000.00	$5,000.00	11.11%	increase due to cost of fertilizers and chemicals.
	SAND & GRAVEL	$10,000.00	$10,000.00	$0.00	0.00%	
	OVER/SHORT	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$749,450.00**	**$787,835.99**	**$38,385.99**	**5.12%**	
Allocations	TRANSFER TO FUND BALANCE	$0.00	$0.00	$0.00	0.00%	
	TELEPHONE ALLOCATION	$3,429.84	$3,165.70	($264.14)	-7.70%	
	EMAIL ALLOCATION	$722.16	$945.00	$222.84	30.86%	
	SECURITY CAMERA ALLOCATION	$1,504.00	$1,244.00	($260.00)	-17.29%	
	INSURANCE ALLOCATION	$29,872.00	$12,690.00	($17,182.00)	-57.52%	
	WATER ALLOCATION	$0.00	$3,100.00	$3,100.00	#DIV/0!	
	GAS ALLOCATION	$0.00	$4,500.00	$4,500.00	#DIV/0!	
	ELECTRICITY ALLOCATION	$0.00	$26,000.00	$26,000.00	#DIV/0!	
	CONTRACT ALLOCATION	$0.00	$1,840.00	$1,840.00	#DIV/0!	
	MAINTENANCE ALLOCATION	$100,735.64	$65,295.64	($35,440.00)	-35.18%	
	BUDGET ADJUSTMENTS	$0.00	$0.00	$0.00	0.00%	
	TRANSFER TO BALANCE SHEET	$0.00	$0.00	$0.00	0.00%	
	DEPRECIATION	$65,000.00	$65,000.00	$0.00	0.00%	
	Sub Total	**$201,263.64**	**$183,780.34**	**($17,483.30)**	**-8.69%**	
Capital	CONST IN PROGRESS	$0.00	$0.00	$0.00	0.00%	
	BLDG IMPROVEMENTS	$0.00	$0.00	$0.00	0.00%	
	LAND IMPROVEMENTS	$30,000.00	$280,000.00	$250,000.00	833.33%	An increase to cover the parking lot renovation.
	EQUIPMENT	$367,619.00	$85,593.68	($282,025.32)	-76.72%	Decreased due to no carts being purchased in 2025.
	VEHICLES	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$397,619.00**	**$365,593.68**	**($32,025.32)**	**-8.05%**	

Davis Park Golf Course

Mission Statement

Provide an affordable and enjoyable golfing opportunity for the citizens of Davis County and surrounding areas. Plus, maintain a high level of customer satisfaction and good course conditions.

Prior Year Inputs/Outputs

2023

- FTE 18
- Off Course Vehicles: 2
- Rounds of Golf: 90,313
- Corporate Tournaments: 19
- Men's Association Members: 506

Revenue	Expenses
$2,287,295.80	$1,827,766.19

Profit of $459,529.61
After Depreciation

Core Functions & Services

Club House Functions:

- **Collect fees**
- **Manage associations**
- **Employee staffing**
- **Corporate Tournaments**
- **Food and Beverage**

40%of budget (Est)

Golf Course Maintenance:

- **Operate equipment**
- **Turf grass management**
- **Course supplies**
- **Employee staffing**

60% of budget (Est)

Davis Park Golf Course

Current Year Projected Outcomes

- **Revenue Overview**: 2024 is projected to exceed 2023 performance. A more typical winter season and improved spring revenue have contributed to this positive outlook. Davis Park's revenue increased by $155,000 in the first quarter and an additional $88,000 in the second quarter, positioning us favorably as we head into the summer months.
- **Profit Performance**: As of the end of August, our profit stands at $302,374, a significant increase from $109,519 in 2023. This growth is primarily attributed to favorable spring weather and the opening of the driving range.
- **Men's Association Membership**: Membership in the Men's Association has reached a new record with 581 members, compared to 506 in 2023.
- **Driving Range Update**: The driving range opened in the last week of June and has generated $55,000 in revenue as of September 15th. Renovations to the #10 tee and the cart path to the range are currently underway.
- **Acknowledgments**: We extend our gratitude to Public Works, Facilities, and the Auditor/Finance teams for their support in completing the range project. This addition has been a valuable enhancement for our community.
- **Fall Forecast**: We anticipate favorable fall weather and expect Davis Park to contribute $350,000 to $400,000 to the cash fund, contingent on weather conditions.
- **Pre-Paid Reservations**: Our pre-paid reservation system remains robust and effective. We appreciate your support for this system, which has been successfully implemented for five seasons.
- **Operational Improvements**: We continue to enhance efficiency with our tee sheet management and have improved our handling of B9 bookings.

Next Year Budget Initiatives

- **Collaboration with HR:** Working with HR to enhance tracking of seasonal hours and payroll. Objective: Improve future budgeting and staffing efficiency.
- **Offseason Revenue Opportunities:** The driving range will remain open during the offseason. Anticipating additional revenue from this initiative.
- **Capital Equipment Requests**: Submitted a request for approximately $75,000 for golf course equipment, as part of the capital master plan. Planned purchases include: 1 small rough mower: 2 utility carts.
- **Golf Cart Replacement:** In 2025, we will replace the 70 golf carts at Davis Park. Transitioning to lithium battery power. Estimated cost: $404,390 (including trade-in), at $5,777 each.
- **Clubhouse Roof Replacement:** Requesting $85,000 for the replacement of the clubhouse roof, which will include the removal of the existing asphalt shingles and the installation of new.

- **Operations Budget Variances**: Notable variances identified in the operations budget. Refer to the budget variance report for details.
- **Golf Fees for 2025:** Golf fees will be determined by March 1, 2025, based on local market conditions.

	Account Description	2024 Budget	Proposed Budget	Variance	%	Notes
Revenue	SALES TAX GOLF	$0.00	$0.00	$0.00	0.00%	
	DP GREEN FEES	($1,100,000.00)	($1,200,000.00)	($100,000.00)	9.09%	Increase due to average sales.
	DP CART FEES	($435,000.00)	($475,000.00)	($40,000.00)	9.20%	Increase due to average sales.
	DP DC EMPLOYEE FEES	($15,000.00)	($15,000.00)	$0.00	0.00%	
	DP CONTRACT PERCT	$0.00	$0.00	$0.00	0.00%	
	RAIN CHECK CLEARING	$0.00	$0.00	$0.00	0.00%	
	DP RANGE FEES	($120,000.00)	($120,000.00)	$0.00	0.00%	
	DP PRO SHOP SALES	($425,000.00)	($425,000.00)	$0.00	0.00%	
	DP CAFE RENT	($7,800.00)	($7,800.00)	$0.00	0.00%	
	FEDERAL GRANTS	$0.00	$0.00	$0.00	0.00%	
	INTEREST EARNINGS	($38,000.00)	($60,000.00)	($22,000.00)	57.89%	Increase due to healthy cash fund balance.
	SALE OF FIXED ASSETS	$0.00	$0.00	$0.00	0.00%	
	TRANSFER IN	$0.00	$0.00	$0.00	0.00%	
	USE OF FUND BALANCE	$0.00	$0.00	$0.00	0.00%	
	SUNDRY REVENUE	($1,000.00)	($1,000.00)	$0.00	0.00%	
	REVENUE SUSPENSE	$0.00	$0.00	$0.00	0.00%	
	DP OVERAGE/SHORTAGE	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**($2,141,800.00)**	**($2,303,800.00)**	**($162,000.00)**	**7.56%**	
Personnel	PAYROLL	$748,201.15	$813,676.25	$65,475.10	8.75%	Increase to cover rising payroll costs.
	TRAVEL PAY	$6,559.02	$6,559.02	$0.00	0.00%	
	TAXABLE INCENTIVES	$0.00	$0.00	$0.00	0.00%	
	TEMPORARY WAGES	$0.00	$0.00	$0.00	0.00%	
	OVERTIME	$0.00	$0.00	$0.00	0.00%	
	BENEFITS	$0.00	$0.00	$0.00	0.00%	
	PAYROLL TAXES	$57,861.54	$62,858.08	$4,996.54	8.64%	Increase to cover rising payroll costs.
	WORKERS COMP	$10,100.73	$11,667.77	$1,567.04	15.51%	Increase to cover rising payroll costs.
	INSURANCE	$70,761.27	$77,323.43	$6,562.16	9.27%	Increase to cover rising payroll costs.
	RETIREMENT	$95,707.79	$100,270.09	$4,562.30	4.77%	Increase to cover rising payroll costs.
	COMMUNICATIONS ALLOW	$1,439.88	$1,439.88	$0.00	0.00%	
	ACCUM VACATION	$0.00	$0.00	$0.00	0.00%	
	ACCUM OPEB	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$990,631.38**	**$1,073,794.52**	**$83,163.14**	**8.39%**	
Capital	PROMOTIONS	$6,500.00	$6,500.00	$0.00	0.00%	Not a capital item. This is a operating expense.
	Sub Total	**$6,500.00**	**$6,500.00**	**$0.00**	**0.00%**	
Operations	SUBS & MEMBERSHIPS	$2,500.00	$2,500.00	$0.00	0.00%	
	PRO SHOP MERCHANDISE EXP	$325,000.00	$350,000.00	$25,000.00	7.69%	Increase to cover sales demands.
	RANGE EXPENSES	$20,000.00	$20,000.00	$0.00	0.00%	
	CART EXPENSES	$10,000.00	$10,000.00	$0.00	0.00%	
	PUBLIC NOTICES	$0.00	$0.00	$0.00	0.00%	
	ADVERTISING	$7,000.00	$7,000.00	$0.00	0.00%	
	SAFETY EQUIP/UNIFORMS	$1,000.00	$1,000.00	$0.00	0.00%	
	OPERATING SUPPLIES	$10,000.00	$11,000.00	$1,000.00	10.00%	Increase to cover supply costs.
	EMPLOYEE AWARDS	$700.00	$700.00	$0.00	0.00%	
	UNIFORMS/LINENS	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIP	$1,450.00	$4,400.00	$2,950.00	203.45%	Increase to covered scheduled computer upgrades.
	EQUIPMENT	$4,129.99	$4,978.00	$848.01	20.53%	Slight increase to cover new small equipment needs.
	EXPENSE REDUCTIONS	$0.00	$0.00	$0.00	0.00%	
	OFFICE SUPPLIES	$3,000.00	$3,000.00	$0.00	0.00%	
	INTEREST	$0.00	$0.00	$0.00	0.00%	
	BANK CHARGES	$70,000.00	$80,000.00	$10,000.00	14.29%	Increase to cover larger sales volume.
	TRAVEL/EDUC& TRNG	$2,000.00	$2,000.00	$0.00	0.00%	
	MILEAGE/LOCAL TRAVEL	$0.00	$0.00	$0.00	0.00%	
	SERVICE CONTRACTS	$0.00	$0.00	$0.00	0.00%	
	CONTRACT SERVICES	$7,000.00	$7,000.00	$0.00	0.00%	
	SOFTWARE MAINTENANCE	$7,500.00	$7,500.00	$0.00	0.00%	
	SOFTWARE SUBSCRIPTION	$0.00	$0.00	$0.00	0.00%	
	PROF & TECH	$0.00	$0.00	$0.00	0.00%	
	EQUIP REP/CONTRACTS	$25,000.00	$30,000.00	$5,000.00	20.00%	An increase to cover rising cost of equipment parts.
	BLDG & GRND MAINT	$17,000.00	$25,000.00	$8,000.00	47.06%	An increase. For scheduled garage door replacements for the cart shed, non capital purchase.
	GROUNDS SUPPLIES	$6,000.00	$6,000.00	$0.00	0.00%	
	GROUNDS REPAIR	$25,000.00	$25,000.00	$0.00	0.00%	

	Account Description	2024 Budget	Proposed Budget	Variance	%	Notes
	IRRIGATION	$11,620.00	$15,000.00	$3,380.00	29.09%	An increase for parts and supplies for the irrigation system.
	UTILITIES	$2,500.00	$2,500.00	$0.00	0.00%	
	TELEPHONE	$2,500.00	$2,500.00	$0.00	0.00%	
	WATER	$40,000.00	$40,000.00	$0.00	0.00%	
	VEHICLE SERVICE	$600.00	$600.00	$0.00	0.00%	
	GASOLINE	$25,000.00	$25,000.00	$0.00	0.00%	
	FERTILIZER & CHEMICALS	$44,000.00	$50,000.00	$6,000.00	13.64%	Increase due to cost of fertilizers and chemicals.
	SAND & GRAVEL	$8,000.00	$8,000.00	$0.00	0.00%	
	OVER/SHORT	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$678,499.99**	**$740,678.00**	**$62,178.01**	**9.16%**	
Allocations	TRANSFER TO FUND BALANCE	$0.00	$0.00	$0.00	0.00%	
	TRANSFER OUT	$0.00	$0.00	$0.00	0.00%	
	TELEPHONE ALLOCATION	$4,395.00	$3,517.44	($877.56)	-19.97%	
	EMAIL ALLOCATION	$722.16	$1,080.00	$357.84	49.55%	
	SECURITY CAMERA ALLOCATION	$1,824.00	$1,747.00	($77.00)	-4.22%	
	INSURANCE ALLOCATION	$17,068.00	$10,659.00	($6,409.00)	-37.55%	
	WATER ALLOCATION	$0.00	$14,500.00	$14,500.00	#DIV/0!	
	GAS ALLOCATION	$0.00	$5,800.00	$5,800.00	#DIV/0!	
	ELECTRICITY ALLOCATION	$0.00	$21,000.00	$21,000.00	#DIV/0!	
	CONTRACT ALLOCATION	$0.00	$2,252.00	$2,252.00	#DIV/0!	
	MAINTENANCE ALLOCATION	$105,605.84	$62,053.84	($43,552.00)	-41.24%	
	BUDGET ADJUSTMENTS	$0.00	$0.00	$0.00	0.00%	
	TRANSFER TO BALANCE SHEET	$0.00	$0.00	$0.00	0.00%	
	DEPRECIATION	$122,565.00	$122,565.00	$0.00	0.00%	
	Sub Total	**$252,180.00**	**$245,174.28**	**($7,005.72)**	**-2.78%**	
Capital	BLDG IMPROVEMENTS	$15,000.00	$85,000.00	$70,000.00	466.67%	Increase due to roof replacement of the clubhouse.
	LAND IMPROVEMENTS	$77,797.00	$0.00	($77,797.00)	-100.00%	No scheduled capital land improvements.
	EQUIPMENT	$99,906.16	$479,103.20	$379,197.04	379.55%	Increase due to golf cart purchase.
	COMPUTER EQUIPMENT	$0.00	$19,000.00	$19,000.00	#DIV/0!	Increase for PA system renovation. Looking at other options.
	VEHICLES	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$192,703.16**	**$583,103.20**	**$390,400.04**	**202.59%**	