

Lower Makefield Township
Golf Budget
Fiscal Year 2008

<u>GL Number</u>	<u>Description</u>	<u>FY2007 Budget</u>	<u>Projected FY2007 Actua</u>	<u>FY2008 Budget</u>
15367-100	Green Fees	1,664,186	1,565,391	1,670,365
15367-110	Practice Center Range Revenue	139,650	149,701	163,150
15367-111	Practice Center Outings	19,500	20,100	22,352
15367-120	Cart Revenue	458,352	450,385	460,202
15367-130	Clothing	55,375	59,545	49,500
15367-131	Accessories	35,400	29,549	26,500
15367-132	Balls/Gloves	56,200	62,157	52,200
15367-133	Clubs	17,350	14,627	11,925
15367-134	Bags/Other Merchandise	6,925	8,697	6,685
15367-135	Lessons - Jr. Camp	-	-	-
15367-136	Club Rental	3,825	4,119	3,775
15367-137	Outing Merchandise	25,950	27,732	29,337
15367-138	Handicap Fee	6,000	9,549	8,700
15367-139	Other Revenue	-	850	950
15367-140	Food	146,950	151,159	153,950
15367-141	Beverage	57,350	39,792	66,650
15367-142	Beer	97,400	145,970	97,250
15367-143	Liquor	18,200	35,546	20,400
15367-144	Wine	6,600	5,521	7,200
15367-145	Tobacco	315	-	-
15367-147	Other Revenue	-	1,000	-
15367-148	Outings - Food	92,352	95,650	122,238
15367-149	Outings - Beverage	32,448	33,000	52,388
15367-192	Interest Earnings	-	39,843	-
15367-196	Outing Premiums	26,000	-	-
TOTAL FUND 15 REVENUES		2,966,328	2,949,883	3,025,717
15453-313	Engineering & Architect	-	264	-
15453-314	Legal Fees	-	17,084	-
15453-374	Repairs & Maintenance	-	-	-
15453-480	Miscellaneous	-	7,139	-
15453-800	Depreciation Expense	-	-	-
15462-100	Course and Grounds - Salaried	135,662	116,168	152,435
15462-101	Course and Grounds - Hourly	155,833	160,317	150,577
15462-150	Benefits	9,208	16,465	10,493
15462-161	FICA	22,097	20,697	22,973
15462-162	Unemployment Compensation Ta	19,659	14,684	2,270
15462-191	Laundry - Uniforms	6,000	8,090	7,700
15462-200	Supplies	8,000	13,234	14,500
15462-222	Chemicals	95,000	76,665	95,750
15462-223	Fertilizer	42,000	41,336	44,250
15462-224	Seeds/Trees Expense	13,000	11,818	14,300
15462-232	Gas/Oil	24,150	18,978	23,300
15462-260	Minor Equipment	5,000	2,487	6,000
15462-300	Outside Services	14,000	11,685	12,800
15462-317	Education & Training	3,000	1,174	3,000

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15462-321	Telephone and Fax	1,500	55	-
15462-322	Aquatic Weed Management	6,300	3,625	4,350
15462-323	Irrigation	5,000	7,773	6,995
15462-324	Port-O-Lets	2,800	2,405	2,450
15462-326	Sand/Top Dress	16,000	16,515	18,150
15462-329	Travel	3,000	1,145	3,300
15462-354	Worker's Compensation	8,366	6,169	11,181
15462-362	Utilities - Pump House	17,500	24,558	25,000
15462-363	Water	8,000	29,321	11,000
15462-364	Utilities - Maintenance Bldg	480	461	240
15462-370	Equipment Lease	6,500	7,885	5,500
15462-371	Equipment Rental	-	-	-
15462-372	Security	-	-	-
15462-373	Building Maintenance	1,250	1,690	1,865
15462-374	Repairs & Maintenance	29,000	43,473	34,000
15462-376	Landscape Expense	11,000	2,915	10,300
15462-377	Sod	-	4,906	-
15462-420	Dues & Subscriptions	1,400	771	1,250
15462-480	Miscellaneous	1,700	2,252	2,350
15462-700	Capital Purchases	-	-	-
15463-200	Supplies	3,500	1,892	7,750
15463-201	Range Balls	7,000	7,700	7,000
15463-374	Repairs & Maintenance	-	129	-
15464-101	Carts - Hourly	75,566	63,089	64,286
15464-161	FICA	5,774	4,824	4,901
15464-162	Unemployment Compensation Ta	11,991	7,517	940
15464-191	Laundry - Uniforms	1,150	1,149	1,200
15464-200	Supplies	1,750	786	1,000
15464-260	Minor Equipment	-	1,296	-
15464-354	Worker's Compensation	2,169	1,375	2,372
15464-374	Repairs & Maintenance	12,900	11,122	8,813
15464-380	Cart Lease	55,752	55,747	61,200
15465-100	Pro Shop - Salaried	31,758	28,324	30,938
15465-101	Pro Shop - Hourly	40,158	28,955	31,552
15465-150	Benefits	3,069	5,536	6,995
15465-161	FICA	191	6,246	4,745
15465-162	Unemployment Compensation Ta	2,200	5,074	524
15465-180	Cost of Goods Sold-Mdse	121,095	108,390	108,288
15465-191	Laundry - Uniforms	2,000	1,998	-
15465-200	Supplies	6,125	3,390	1,775
15465-203	Score Cards	2,500	465	3,975
15465-211	Handicap Expense	4,900	2,816	5,650
15465-300	Outside Services	-	600	1,000
15465-317	Education & Training	1,500	-	-
15465-354	Worker's Compensation	87	1,661	2,306
15465-374	Repairs & Maintenance	-	201	-
15465-400	Over/Short	-	-	-
15465-419	Golf Club Rental Expense	1,250	-	900

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15465-420	Dues & Subscriptions	-	-	-
15465-481	Other Pro Shop Expense	1,200	1,088	-
15466-100	Food & Beverage Salaried	49,005	42,125	38,193
15466-101	Food & Beverage Hourly	73,771	84,719	86,944
15466-150	Benefits	6,139	3,058	3,498
15466-161	FICA	9,330	11,615	9,489
15466-162	Unemployment Compensation Ta	8,103	11,789	811
15466-180	Cost of Goods Sold-Food	80,720	91,152	93,252
15466-181	Cost of Goods Sold-Beverage	24,503	23,721	40,200
15466-182	Cost of Goods Sold-Beer	28,243	35,400	24,360
15466-183	Cost of Goods Sold-Liquor	4,723	9,756	2,340
15466-184	Cost of Goods Sold-Wine	2,144	2,292	4,950
15466-185	Cost of Goods Sold-Tobacco	236	-	-
15466-191	Laundry - Uniforms	2,500	1,388	1,700
15466-192	Laundry - Linens	3,200	4,390	4,550
15466-200	Bar Supplies	1,850	-	-
15466-201	China/Glass/Silver	-	75	-
15466-202	Cleaning Supplies	1,650	568	1,050
15466-203	Dining Room Supplies	150	101	1,700
15466-204	Kitchen Supplies	600	1,565	600
15466-205	Paper Supplies	16,750	16,453	15,250
15466-206	Miscellaneous	700	-	725
15466-215	Licenses & Permits	1,450	1,698	1,500
15466-260	Minor Equipment	-	-	-
15466-300	Outside Services	900	2,551	1,850
15466-317	Education & Training	-	344	500
15466-354	Worker's Compensation	3,524	2,742	4,618
15466-371	Equipment Rental	500	-	-
15466-374	Repairs & Maintenance	-	797	1,500
15466-381	Other Food & Beverage Expense	1,200	1,135	700
15466-400	Over/Short	-	662	-
15467-100	Marketing - Salaried	35,173	35,740	31,493
15467-150	Benefits	3,069	3,736	-
15467-161	FICA	2,658	2,648	2,372
15467-162	Unemployment Compensation Ta	2,263	884	150
15467-340	Advertising	28,000	20,399	17,850
15467-345	Tournaments/Promos	12,000	10,302	10,000
15467-346	Cyber Golf	1,400	2,200	2,000
15467-347	Collateral	6,000	10,541	10,000
15467-354	Worker's Compensation	1,009	791	1,162
15468-100	General & Admin - Salaried	106,365	117,984	118,636
15468-150	Benefits	10,425	10,691	13,991
15468-161	FICA	7,009	9,018	7,735
15468-162	Unemployment Compensation Ta	-	1,769	-
15468-191	Laundry - Uniforms	-	-	1,250
15468-192	Staff Uniforms	1,000	984	500
15468-199	Purchase Discounts	-	(1,569)	(1,735)
15468-202	Cleaning Supplies	-	-	250

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15468-207	Bathroom Supplies	1,200	388	300
15468-210	Office Supplies	5,025	4,203	4,750
15468-215	Taxes, Licenses & Permits	-	(370)	-
15468-225	Meals & Entertainment	-	17	-
15468-300	Outside Services	1,425	5,669	900
15468-311	Accounting Fees	2,250	75	2,700
15468-312	Management Fee	94,494	98,540	101,400
15468-314	Legal Fees	800	-	-
15468-317	Education & Training	2,500	774	1,700
15468-321	Telephone and Fax	5,500	8,629	7,500
15468-325	Postage/Messenger	1,850	1,102	1,400
15468-329	Travel	4,300	4,363	2,400
15468-338	Credit Card Charges	40,650	45,934	45,950
15468-339	Bank Charges	-	43	-
15468-340	Advertising & Promotion	-	6,159	-
15468-342	Employee Procurement	-	-	-
15468-344	Interest/Finance Charge	-	-	-
15468-352	Insurance - P/L/L	6,400	10,212	16,400
15468-354	Worker's Compensation	3,053	2,749	4,378
15468-360	Utilities - Clubhouse	43,750	58,054	59,500
15468-361	Water	5,000	-	-
15468-362	Cable TV	1,560	1,615	1,680
15468-371	Equipment Rental	-	-	-
15468-372	Security	525	932	900
15468-374	Repairs & Maintenance	5,375	984	-
15468-375	Club House Maintenance	18,302	15,471	15,250
15468-376	Equipment Maintenance	-	-	-
15468-420	Dues & Subscriptions	7,500	2,290	3,750
15468-440	Incentive	43,500	25,158	25,000
15468-480	Miscellaneous	-	1,028	955
15468-481	Other General & Admin Expenses	-	131	690
15468-700	Capital Purchases	12,423	12,523	-
15471-000	Debt Principal	387,600	390,000	400,000
15472-000	Debt Interest - D.V.R.F.A.	-	-	-
15472-002	Debt Interest - D.V.R.F.A.	318,147	347,338	318,975
15472-003	Debt Interest - GOB2005	282,853	282,853	271,590
15472-004	Amortization	-	-	-
	Interest Income	(44,250)		(42,000)
	Equipment Lease	108,000		109,983
TOTAL FUND 15 EXPENSES		<u>2,965,984.00</u>	<u>2,948,652.00</u>	<u>2,968,374.00</u>
Surplus Revenues/(Expenses)		<u>344</u>	<u>1,231</u>	<u>57,344</u>