

FY26 - BUDGET VS ACTUAL a/o 8/31/25
GENERAL FUND - EXPENSE

DEPT/ACCOUNT	DESCRIPTION	BUDGET			AUG EXPENSE	YTD			BALANCE	%
		ADOPTED	AMENDS	AMENDED		EXPENSE	ENCUM	ENCUM+EXP		
2543 - Golf Course										
51 Wages-Salaries										
001.25.2543.0.51100.00000	Department Head	95,000	0	95,000	7,308	14,615	0	14,615	80,384.60	84.6%
001.25.2543.0.51125.00000	Mid-Managers Personnel	108,993	0	108,993	8,897	17,557	0	17,557	91,435.84	83.9%
001.25.2543.0.51135.00000	Blue Collar Personnel	205,718	5,000	210,718	19,561	33,953	0	33,953	176,765.02	83.9%
001.25.2543.0.51160.00000	Strtrs, Rngrs, Golf Carts	159,708	0	159,708	24,674	41,594	0	41,594	118,113.63	74.0%
001.25.2543.0.51305.00000	Commission Secretaries	0	0	0	100	100	0	100	(100.00)	***
001.25.2543.0.51400.00000	Overtime	31,226	0	31,226	1,682	3,777	0	3,777	27,449.38	87.9%
001.25.2543.0.51510.00000	Part time & Summer Help	50,000	0	50,000	12,657	21,480	0	21,480	28,520.27	57.0%
001.25.2543.0.51805.00000	Longevity	3,300	0	3,300	0	0	0	0	3,300.00	100.0%
Wages-Salaries Total		653,945	5,000	658,945	74,879	133,076	0	133,076	525,868.74	79.8%
52 Fringe Benefits										
001.25.2543.0.52010.00000	Workers Compensation	11,790	0	11,790	0	11,594	0	11,594	196.00	1.7%
001.25.2543.0.52100.00000	Social Security	50,143	0	50,143	5,529	9,794	0	9,794	40,349.26	80.5%
001.25.2543.0.52110.00000	Unemployment Compensation	17,500	0	17,500	0	0	0	0	17,500.00	100.0%
001.25.2543.0.52200.00000	Pension	30,297	0	30,297	2,493	4,608	0	4,608	25,689.38	84.8%
001.25.2543.0.52220.00000	Insurance, Life, Disability	1,977	0	1,977	118	237	1,740	1,977	0.12	0.0%
001.25.2543.0.52235.00000	Health Insurance	107,781	0	107,781	0	107,781	0	107,781	0.00	0.0%
001.25.2543.0.52300.00000	Uniforms	8,000	0	8,000	353	509	5,697	6,206	1,794.00	22.4%
Fringe Benefits Total		227,488	0	227,488	8,493	134,522	7,437	141,959	85,528.76	37.6%
53 Professional/Technical										
001.25.2543.0.53102.00000	Electricity	70,350	0	70,350	18,892	18,892	50,008	68,900	1,450.00	2.1%
001.25.2543.0.53105.00000	Natural Gas	24,107	0	24,107	645	1,281	22,826	24,107	0.00	0.0%
001.25.2543.0.53106.00000	Vehicle Fuel	51,750	0	51,750	1,921	2,690	25,335	28,025	23,725.00	45.8%
001.25.2543.0.53201.00000	Supplies	4,500	0	4,500	691	691	3,783	4,474	26.00	0.6%
001.25.2543.0.53202.00000	Irrigation	35,000	0	35,000	8,624	19,033	15,841	34,874	126.00	0.4%
001.25.2543.0.53208.00000	Equipment	40,000	0	40,000	0	0	3,000	3,000	37,000.00	92.5%
001.25.2543.0.53219.00000	Operating Materials	12,500	0	12,500	478	478	10,172	10,650	1,850.00	14.8%
001.25.2543.0.53219.01730	Operating Material - Facilities	15,000	0	15,000	0	0	0	0	15,000.00	100.0%
001.25.2543.0.53233.00000	Auto Parts	35,500	0	35,500	2,972	2,972	21,128	24,100	11,400.00	32.1%
001.25.2543.0.53241.00000	Sand & Stone	17,500	0	17,500	0	1,958	13,042	15,000	2,500.00	14.3%
001.25.2543.0.53243.00000	Fertilizer, Seed, Chem.	160,000	0	160,000	502	502	7,748	8,250	151,750.00	94.8%
001.25.2543.0.53245.00000	Maintenance & Repair	45,000	0	45,000	5,566	5,566	22,623	28,189	16,811.00	37.4%
001.25.2543.0.53510.00000	Golf Pro Contr. Serv.	90,000	0	90,000	0	45,000	45,000	90,000	0.00	0.0%
001.25.2543.0.53513.00000	Range, Green, Trap, Tee, Cart F	7,500	0	7,500	0	0	2,000	2,000	5,500.00	73.3%
001.25.2543.0.53603.00000	Golf Cart Lease	80,087	0	80,087	0	73,207	6,880	80,087	0.17	0.0%
001.25.2543.0.53730.00000	Insurance	31,656	0	31,656	0	31,656	0	31,656	0.00	0.0%
001.25.2543.0.53813.00000	Computer Support	16,000	0	16,000	670	1,340	13,548	14,888	1,111.93	6.9%
001.25.2543.0.53814.00000	Contractual Services	0	20,000	20,000	0	0	0	0	20,000.00	100.0%
001.25.2543.0.53814.01730	Contractual Services - Facilities	35,000	(20,000)	15,000	0	0	0	0	15,000.00	100.0%
001.25.2543.0.53823.00000	Refuse Disposal	9,547	0	9,547	0	0	9,120	9,120	427.00	4.5%
001.25.2543.0.53902.00000	Telephone	2,000	0	2,000	265	359	1,641	2,000	0.00	0.0%
001.25.2543.0.53917.00000	Water & Sewer	17,500	0	17,500	0	0	17,500	17,500	0.00	0.0%
001.25.2543.0.53932.00000	Waterways Treatment	7,500	0	7,500	2,250	2,250	4,925	7,175	325.00	4.3%
001.25.2543.0.53940.00000	Advertising	10,000	0	10,000	0	0	0	0	10,000.00	100.0%
001.25.2543.0.53941.00000	Bank charges	39,388	0	39,388	4,045	8,607	0	8,607	30,781.35	78.1%
001.25.2543.0.53945.00000	Training	3,000	0	3,000	0	750	2,020	2,770	230.33	7.7%
001.25.2543.0.53950.00000	Internet Service	3,200	0	3,200	166	457	2,743	3,200	0.00	0.0%
Professional/Technical Total		863,585	0	863,585	47,686	217,688	300,883	518,571	345,013.78	40.0%
Golf Course Total		1,745,018	5,000	1,750,018	131,059	485,286	308,321	793,607	956,411.28	54.7%

Timberlin Golf Course Financial Results
YTD AUGUST
FY 2025-26

(Does not include indirect cost of Town staff providing services that would otherwise be purchased by Timberlin)

Revenue:

	FY 2026			FY 2025			FY26 to FY25 Variance to Budget
	Budget	YTD Act	% of Budget	Budget	YTD Act	% of Budget	
Daily Passes (Greens Fees)	\$1,018,269	\$306,229	30.1%	\$914,655	\$254,651	27.8%	2.2pp
Season Passes	\$204,333	\$0	0.0%	\$199,545	\$0	0.0%	0.0pp
Golf Carts	\$438,239	\$189,700	43.3%	\$476,405	\$154,528	32.4%	10.9pp
Driving Range	\$31,750	\$8,958	28.2%	\$28,000	\$8,596	30.7%	N/A
Restaurant Rent	\$49,749	\$31,342	63.0%	\$49,749	\$9,950	20.0%	43.0pp
	\$1,742,340	\$536,229	30.8%	\$1,668,354	\$427,724	25.6%	5.1pp

Expenditure:

Wages/Salaries	\$658,945	\$133,076	20.2%	\$651,280	\$122,125	18.8%	-1.4pp
Fringe Benefits	\$227,488	\$134,522	59.1%	\$212,079	\$123,798	58.4%	-0.8pp
53102 - Electricity	\$70,350	\$18,892	26.9%	\$67,400	\$13,113	19.5%	-7.4pp
53105 - Natural Gas	\$24,107	\$1,281	5.3%	\$24,107	\$2,116	8.8%	3.5pp
53106 - Vehicle Fuel	\$51,750	\$2,690	5.2%	\$30,775	\$2,355	7.7%	2.5pp
53201 - Supplies	\$4,500	\$691	15.4%	\$5,500	\$627	11.4%	-4.0pp
53202 - Irrigation Materials	\$35,000	\$19,033	54.4%	\$30,000	\$11,653	38.8%	-15.5pp
53208 - Equipment (New)	\$40,000	\$0	0.0%	\$22,975	\$259	1.1%	1.1pp
53219 - Operating Materials	\$27,500	\$478	1.7%	\$12,500	\$827	6.6%	4.9pp
53233 - Auto Parts	\$35,500	\$2,972	8.4%	\$35,500	\$3,179	9.0%	0.6pp
53241 - Sand & Stone	\$17,500	\$1,958	11.2%	\$17,500	\$3,978	22.7%	11.5pp
53243 - Fertilizer, Seed, Chem.	\$160,000	\$502	0.3%	\$145,000	\$146,348	100.9%	100.6pp
53245 - Maintenance & Repair	\$45,000	\$5,566	12.4%	\$40,000	\$9,055	22.6%	10.3pp
53510 - Golf Pro Contr. Serv.	\$90,000	\$45,000	50.0%	\$90,000	\$45,000	50.0%	0.0pp
53513 - Green, Trap, Tee, Cart Paths	\$7,500	\$0	0.0%	\$5,000	\$0	0.0%	0.0pp
53603 - Golf Cart Lease	\$80,087	\$73,207	91.4%	\$80,087	\$73,207	91.4%	0.0pp
53730 - Insurance	\$31,656	\$31,656	100.0%	\$28,778	\$28,778	100.0%	0.0pp
53813 - Computer Support	\$16,000	\$1,340	8.4%	\$14,250	\$1,340	9.4%	1.0pp
53814 - Contractual Services	\$35,000	\$0	0.0%	\$0	\$0	N/A	N/A
53823 - Refuse Disposal	\$9,547	\$0	0.0%	\$8,679	\$723	8.3%	8.3pp
53902 - Telephone	\$2,000	\$359	18.0%	\$2,950	\$253	8.6%	-9.4pp
53917 - Water & Sewer	\$17,500	\$0	0.0%	\$4,200	(\$7,235)	-172.3%	-172.3pp
53932 - Waterways Treatment	\$7,500	\$2,250	30.0%	\$8,300	\$1,125	13.6%	-16.4pp
53940 - Advertising	\$10,000	\$0	0.0%	\$10,000	\$0	0.0%	0.0pp
53941 - Bank charges	\$39,388	\$9,380	23.8%	\$29,741	\$7,177	24.1%	0.3pp
53944 - Organizational Fees	\$0	\$0	N/A	\$1,385	\$240	17.3%	N/A
53945 - Training	\$3,000	\$750	25.0%	\$615	\$0	0.0%	-25.0pp
53950 - Internet Service	\$3,200	\$457	14.3%	\$3,950	\$514	13.0%	-1.3pp
	\$1,750,018	\$486,060	27.8%	\$1,582,551	\$590,554	37.3%	9.5pp
	(\$7,678)	\$50,169	-653.4%	\$85,803	(\$162,831)	-189.8%	-463.6pp

OPERATING INCOME
CHECK

\$0

(\$50)

NOTES

Index:

2

Capital Items

\$0

\$0

N/A

\$97,359

\$0

0.0%

N/A

Guerrero Report

September 18, 2025

30-Day Recap of Operations and Benchmarks

- Bunker Project Update
 - Bid was awarded to Pace Landscaping.
 - Timeline
 - Town Council Approves Contractor on September 2 meeting.
 - Have Contractor and Town Manager sign contract.
 - With Contractor, make schedule of hole temps.
 - Begin project Early October.
- Golf Course is in nice shape and healthy.
- Weather is starting to help with grass growth.
- The Golf Course is starting to rejuvenate with the cooler weather.
- Aeration October 6. Will we apply Discount?
- Leagues are ending which will open up the afternoon for daily play.