

**FY26 - GENERAL FUND - EXPENSE - BUDGET VS ACTUAL a/o 3/31/26**

DEPT/ACCOUNT	ACCT DESCRIPTION	BUDGET			MAR EXPENSE	YTD EXPENSE	ENCUM	ENCUM+EXP	BALANCE	REMAIN.	%
		ADOPTED	AMENDS	AMENDED							
<b>2543 - Golf Course</b>											
<b>51 Wages-Salaries</b>											
001.25.2543.0.51100.00000	Department Head	95,000	0	95,000	7,308	69,423	0	69,423	25,576.85	26.9%	
001.25.2543.0.51125.00000	Mid-Managers Personnel	108,993	4,932	113,925	8,636	83,700	0	83,700	30,224.58	26.5%	
001.25.2543.0.51135.00000	Blue Collar Personnel	205,718	5,000	210,718	13,330	153,709	0	153,709	57,008.67	27.1%	
001.25.2543.0.51160.00000	Sitrs. Rngrs. Golf Carts	159,708	0	159,708	0	109,570	0	109,570	50,137.95	31.4%	
001.25.2543.0.51400.00000	Overtime	31,226	0	31,226	0	15,767	0	15,767	15,458.90	49.5%	
001.25.2543.0.51510.00000	Part time & Summer Help	50,000	0	50,000	0	23,360	0	23,360	26,640.02	53.3%	
001.25.2543.0.51805.00000	Longevity	3,300	0	3,300	0	1,650	0	1,650	1,650.00	50.0%	
	<b>Wages-Salaries Total</b>	<b>653,945</b>	<b>9,932</b>	<b>663,877</b>	<b>29,273</b>	<b>457,180</b>	<b>0</b>	<b>457,180</b>	<b>206,696.97</b>	<b>31.1%</b>	
<b>52 Fringe Benefits</b>											
001.25.2543.0.52010.00000	Worker's 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	377	50,520	2,047	33,216	0	33,216	17,304.80	34.3%	
001.25.2543.0.52110.00000	Unemployment Compensation	17,500	0	17,500	0	2,027	0	2,027	15,473.00	88.4%	
001.25.2543.0.52200.00000	Pension	30,297	1,654	31,951	2,459	23,340	0	23,340	8,611.36	27.0%	
001.25.2543.0.52220.00000	Insurance, Life, Disability	1,977	0	1,977	120	1,072	0	905	1,072.00	56.3%	
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	724	4,030	0	2,752	6,782.00	15.2%	
	<b>Fringe Benefits Total</b>	<b>227,488</b>	<b>2,031</b>	<b>229,519</b>	<b>5,351</b>	<b>183,059</b>	<b>0</b>	<b>186,716</b>	<b>42,803.59</b>	<b>18.6%</b>	
<b>53 Professional/Technical</b>											
001.25.2543.0.53102.00000	Electricity	70,350	0	70,350	2,723	48,059	20,841	68,900	1,450.00	2.1%	
001.25.2543.0.53105.00000	Natural Gas	24,107	0	24,107	2,931	15,733	8,374	24,107	0.00	0.0%	
001.25.2543.0.53106.00000	Vehicle Fuel	51,750	(2,000)	49,750	0	15,974	13,373	29,347	20,403.26	41.0%	
001.25.2543.0.53201.00000	Supplies	4,500	2,000	6,500	489	4,562	1,873	6,435	65.00	1.0%	
001.25.2543.0.53202.00000	Irrigation	35,000	13,000	48,000	4,336	42,421	1,438	43,859	4,141.00	8.6%	
001.25.2543.0.53208.00000	Equipment	40,000	(13,000)	27,000	0	2,262	10,887	13,149	13,850.61	51.3%	
001.25.2543.0.53219.00000	Operating Materials	12,500	0	12,500	0	6,160	4,480	10,650	1,850.00	14.8%	
001.25.2543.0.53219.01730	Operating Material - Facilities	15,000	0	15,000	0	14,943	0	14,943	57.01	0.4%	
001.25.2543.0.53233.00000	Auto Parts	35,500	0	35,500	6,346	31,417	4,083	35,500	0.00	0.0%	
001.25.2543.0.53241.00000	Sand & Stone	17,500	0	17,500	0	7,305	7,695	15,000	2,500.00	14.3%	
001.25.2543.0.53243.00000	Fertilizer, Seed, Chem.	160,000	0	160,000	929	150,975	4,087	155,061	4,938.80	3.1%	
001.25.2543.0.53245.00000	Maintenance & Repair	45,000	0	45,000	4,616	22,815	12,574	35,389	9,611.00	21.4%	
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	274	1,726	2,000	5,500.00	73.3%	
001.25.2543.0.53730.00000	Golf Cart Lease	80,087	0	80,087	0	80,077	10	80,087	0.17	0.0%	
001.25.2543.0.53813.00000	Insurance	31,656	0	31,656	0	31,656	0	31,656	0.00	0.0%	
001.25.2543.0.53814.00000	Computer Support	16,000	0	16,000	741	13,284	1,911	15,195	805.45	5.0%	
001.25.2543.0.53814.00000	Contractual Services	0	20,000	20,000	0	20,000	0	20,000	0.00	0.0%	
001.25.2543.0.53814.01730	Contractual Services - Facilities	35,000	(20,000)	15,000	0	14,920	0	14,920	80.00	0.5%	
001.25.2543.0.53823.00000	Refuse Disposal	9,547	0	9,547	0	5,320	3,800	9,120	427.00	4.5%	
001.25.2543.0.53902.00000	Telephone	2,000	0	2,000	79	1,390	610	2,000	0.00	0.0%	
001.25.2543.0.53917.00000	Water & Sewer	17,500	0	17,500	4,852	7,526	9,974	17,500	0.00	0.0%	
001.25.2543.0.53932.00000	Waterways Treatment	7,500	0	7,500	0	4,175	3,000	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	1,237	17,817	0	17,817	21,570.94	54.8%	
001.25.2543.0.53945.00000	Training	3,000	0	3,000	0	1,525	1,170	2,695	305.33	10.2%	
001.25.2543.0.53950.00000	Internet Service	3,200	0	3,200	275	2,138	1,062	3,200	0.00	0.0%	
	<b>Professional/Technical Total</b>	<b>863,585</b>	<b>0</b>	<b>863,585</b>	<b>29,555</b>	<b>607,727</b>	<b>157,978</b>	<b>765,704</b>	<b>97,880.57</b>	<b>11.3%</b>	
	<b>Golf Course Total</b>	<b>1,745,018</b>	<b>11,963</b>	<b>1,756,981</b>	<b>64,178</b>	<b>1,247,966</b>	<b>161,634</b>	<b>1,409,600</b>	<b>347,381.13</b>	<b>19.8%</b>	

**Timberlin Golf Course Financial Results**  
**YTD MARCH**  
**FY 2025-26**

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

	FY 2026			FY 2025			FY26 to FY25 Variance to Budget	NOTES
	Budget	YTD Act	% of Budget	Budget	YTD Act	% of Budget		
<b>Revenue:</b>								
Daily Passes (Greens Fees)	\$1,018,269	\$565,001	55.5%	\$914,655	\$550,356	60.2%	-4.7pp	
Season Passes	\$204,333	\$142,775	69.9%	\$199,545	\$126,855	63.6%	6.3pp	
Golf Carts	\$438,239	\$329,635	75.2%	\$476,405	\$322,486	67.7%	7.5pp	
Driving Range	\$31,750	\$17,572	55.3%	\$28,000	\$18,088	64.6%	N/A	
Restaurant Rent	\$49,749	\$52,753	106.0%	\$49,749	\$49,899	100.3%	5.7pp	
	\$1,742,340	\$1,107,737	63.6%	\$1,668,354	\$1,067,683	64.0%	-0.4pp	

	FY 2026			FY 2025			FY26 to FY25 Variance to Budget	NOTES
	Budget	YTD Act	% of Budget	Budget	YTD Act	% of Budget		
<b>Expenditure:</b>								
Wages/Salaries	\$663,877	\$457,180	68.9%	\$651,280	\$427,879	65.7%	-3.2pp	
Fringe Benefits	\$229,519	\$183,059	79.8%	\$212,079	\$168,186	79.3%	-0.5pp	
53102 - Electricity	\$70,350	\$48,059	68.3%	\$67,400	\$42,775	63.5%	-4.8pp	
53105 - Natural Gas	\$24,107	\$15,733	65.3%	\$24,107	\$14,622	60.7%	-4.6pp	
53106 - Vehicle Fuel	\$49,750	\$15,974	32.1%	\$30,775	\$12,909	41.9%	9.8pp	
53201 - Supplies	\$6,500	\$4,562	70.2%	\$5,500	\$2,628	47.8%	-2.24pp	
53202 - Irrigation Materials	\$38,000	\$42,421	111.6%	\$30,000	\$20,741	69.1%	-4.25pp	
53208 - Equipment (New)	\$37,000	\$2,262	6.1%	\$22,975	\$1,037	4.5%	-1.6pp	
53219 - Operating Materials	\$27,500	\$21,103	76.7%	\$32,500	\$2,396	19.2%	-5.76pp	
53233 - Auto Parts	\$35,500	\$31,417	88.5%	\$35,500	\$25,166	70.9%	-1.76pp	
53241 - Sand & Stone	\$17,500	\$7,305	41.7%	\$17,500	\$3,978	22.7%	-1.90pp	
53243 - Fertilizer, Seed, Chem.	\$160,000	\$150,975	94.4%	\$145,000	\$142,973	98.6%	4.2pp	
53245 - Maintenance & Repair	\$45,000	\$22,815	50.7%	\$40,000	\$17,184	43.0%	-7.7pp	
53510 - Golf Pro Contr. Serv.	\$90,000	\$45,000	50.0%	\$90,000	\$90,000	100.0%	50.0pp	
53513 - Green, Trap, Tee, Cart Paths	\$7,500	\$724	3.7%	\$5,000	\$2,834	56.7%	0.0pp	
53603 - Golf Cart Lease	\$80,087	\$80,077	100.0%	\$80,087	\$80,077	100.0%	0.0pp	
53730 - Insurance	\$31,656	\$31,656	100.0%	\$28,778	\$28,778	100.0%	0.0pp	
53813 - Computer Support	\$16,000	\$13,284	83.0%	\$14,250	\$9,466	66.4%	-1.66pp	
53814 - Contractual Services	\$35,000	\$34,920	99.8%	\$0	\$0	N/A	2.6pp	
53823 - Refuse Disposal	\$9,547	\$5,320	55.7%	\$8,679	\$5,063	58.3%	-2.69pp	
53902 - Telephone	\$2,000	\$1,390	69.5%	\$2,950	\$1,257	42.6%	-9.74pp	
53917 - Water & Sewer	\$17,500	\$7,526	43.0%	\$4,200	(\$2,284)	-54.4%	13.9pp	
53932 - Waterways Treatment	\$7,500	\$4,175	55.7%	\$8,300	\$5,775	69.6%	95.0pp	
53940 - Advertising	\$10,000	\$0	0.0%	\$10,000	\$9,500	95.0%	10.1pp	
53941 - Bank Charges	\$39,388	\$19,504	49.5%	\$29,741	\$17,730	59.6%	N/A	
53944 - Organizational Fees	\$0	\$0	N/A	\$1,385	\$360	26.0%	34.5pp	
53945 - Training	\$3,000	\$1,525	50.8%	\$615	\$525	85.4%	-10.0pp	
53950 - Internet Service	\$3,200	\$2,138	66.8%	\$3,950	\$2,245	56.8%	0.5pp	

	\$1,756,981	\$1,249,653	71.1%	\$1,582,551	\$1,133,797	71.6%	
<b>OPERATING INCOME</b>	<b>(\$14,641)</b>	<b>(\$141,916)</b>	<b>969.3%</b>	<b>\$85,803</b>	<b>(\$66,114)</b>	<b>-77.1%</b>	<b>1046.3pp</b>
<b>CHECK</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>\$97,359</b>	<b>\$4,000</b>	<b>4.1%</b>	<b>N/A</b>

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