

City of
Gainesville

**General Fund
Parks, Recreation & Cultural Affairs
Golf Course**

Monthly Financial Statements
For the Nine Months Ended
June 30, 2024

City of Gainesville

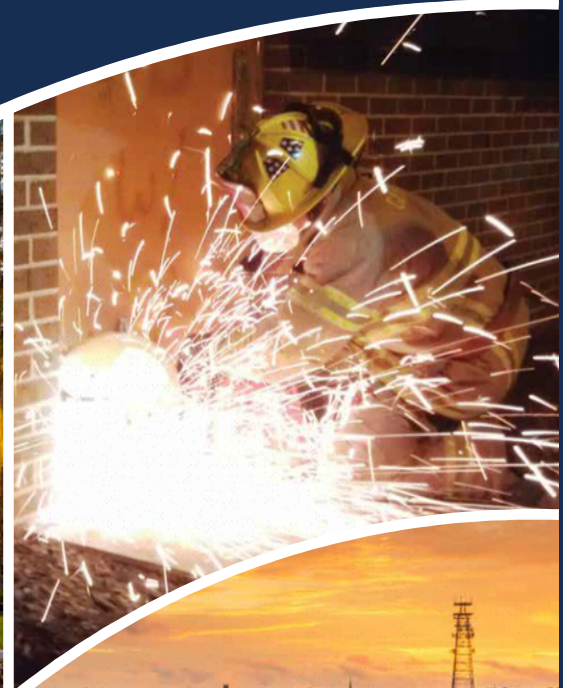


Photo: Paynes Prairie
Overlook by Wesley

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1001 General Fund
Parks, Recreation & Cultural Affairs
Summary of Golf Course Revenue - Budget vs Actuals
As of June 30, 2024

Golf Course	FY24 Adopted Budget	Amended Budget	Jun-24 Actuals	Jun-23 Actuals	Sep-23 Actuals	% of Adopted Budget	% of Prior Year QTD Actual	% of Prior Year FY Actual
Concessions	240,000	240,000	220,809	206,786	267,012	92%	107%	83%
Ironwood Facility Rentals	-	-	9,004	12,037	12,739	0%	75%	71%
Cart Rentals	202,676	202,676	166,943	185,540	242,890	82%	90%	69%
Driving Range Fees	171,704	171,704	126,206	119,962	152,777	74%	105%	83%
Golf Lessons Fees	1,500	1,500	4,697	4,235	5,909	313%	111%	79%
Greens Fees	469,437	469,437	495,700	398,847	516,639	106%	124%	96%
Handicap Services	600	600	1,330	1,203	1,273	222%	111%	104%
Ironwood Booking Fees Commission**	-	-	18,442	-	-	0%	0%	0%
Pro Shop Sales	90,000	90,000	65,794	66,107	85,780	73%	100%	77%
Cash Over/Short	-	-	(176)	221	204	0%	-80%	-86%
Miscellaneous Revenue	-	-	27,735	170	260	0%	16315%	10667%
Total Revenue	1,175,917	1,175,917	1,136,484	995,108	1,285,483	97%	114%	0%
Total Expenditures	1,247,828	1,247,828	1,158,078	1,113,344	1,563,343	93%	104%	0%
Surplus/Deficit	(71,911)	(71,911)	(21,594)	(118,236)	(277,860)	30%	18%	0%

**Ironwood Booking Fees Commission includes \$15,245.30 of fees from 10/01/2018 to 09/30/2023

1001 General Fund
Parks, Recreation & Cultural Affairs
Summary of Golf Course Expenditures - Budget vs Actuals
As of June 30, 2024

	FY24 Adopted	Jun-24	Jun-23	Sep-23	% of	% of Prior	% of Prior
	Budget	Actuals	Actuals	Actuals	Adopted	Year	Year
					Budget	QTD Actual	FY Actual
510000: Salaries and Benefits							
Holiday Pay	-	5,553	5,805	7,146	0.00%	95.66%	77.71%
Credit Card Tips Paid	-	27,423	-	-	0.00%	0.00%	0.00%
Overtime	-	1,057	-	1,068	0.00%	0.00%	98.97%
Permanent Full Time	178,619	110,653	118,433	169,855	61.95%	93.43%	65.14%
Temporary Full Time	-	42,032	23,031	92,941	0.00%	182.50%	45.22%
Temporary Part Time	-	42,862	1,384	1,384	0.00%	3096.97%	3096.97%
Health Insurance	28,800	19,933	22,319	35,689	69.21%	89.31%	55.85%
Life Insurance	495	575	322	442	116.16%	178.57%	130.09%
Worker's Compensation	3,650	2,738	1,942	2,589	75.01%	140.99%	105.76%
Retirement	10,530	8,042	6,212	8,503	76.37%	129.46%	94.58%
Payroll Taxes	13,961	19,806	10,286	23,029	141.87%	192.55%	86.00%
Total 510000: Salaries and Benefits	236,055	280,674	189,734	342,646	118.90%	147.93%	81.91%
520000: Operations and Maintenance							
Marketing Costs	-	-	469	469	0.00%	0.00%	0.00%
Building and Grounds Maintenance	-	3,335	1,893	2,643	0.00%	176.18%	126.18%
Equipment Maintenance	3,000	395	82	82	13.17%	481.71%	481.71%
Computer Software	-	72	588	588	0.00%	12.24%	12.24%
Concessions - Alcoholic Beverages	-	68,859	-	-	0.00%	0.00%	0.00%
Equipment - Non-Capital	-	11,861	2,377	4,522	0.00%	498.99%	262.30%
Materials and Supplies	192,500	125,567	181,489	227,310	65.23%	69.19%	55.24%
Operation Supplies	-	299	-	-	0.00%	0.00%	0.00%
Uniform Purchases	1,262	-	-	-	0.00%	0.00%	0.00%
Temp Services	25,000	66,507	111,544	150,016	266.03%	59.62%	44.33%
Credit Card Fees	-	34,218	37,425	49,179	0.00%	91.43%	69.58%
Hazmat Compliance	-	590	-	-	0.00%	0.00%	0.00%
Landscape and Grounds Maintenance	-	157,657	-	-	0.00%	0.00%	0.00%
Utilities Expense	113,134	85,181	55,759	77,118	75.29%	152.77%	110.46%
Motor Equipment - Parts	5,000	2,784	994	994	55.68%	280.08%	280.08%
Other Labor	-	-	-	518	0.00%	0.00%	0.00%
Total 520000: Operations and Maintenance	339,896	557,325	392,620	513,439	163.97%	141.95%	108.55%
530000: Administrative and General							
Advertising Expense	20,000	769	2,602	4,354	3.85%	29.55%	17.66%
Dues, Memberships and Publications	3,106	848	1,854	2,661	27.30%	45.74%	31.87%
Office Supplies	1,424	-	54	54	0.00%	0.00%	0.00%
Postage Expense	200	11	62	63	5.50%	17.74%	17.46%
Telephone Expenses	4,647	2,753	2,379	3,537	59.24%	115.72%	77.83%
Contractual Services	623,800	311,288	520,214	692,178	49.90%	59.84%	44.97%
Landscape and Grounds Maintenance	-	-	2,000	2,000	0.00%	0.00%	0.00%
Professional Services	16,200	-	585	585	0.00%	0.00%	0.00%
Equipment Rental	1,500	4,400	1,235	1,821	293.33%	356.28%	241.63%
Travel - Overnight, Training, or Conferences	1,000	12	5	5	1.20%	240.00%	240.00%
Total 530000: Administrative and General	671,877	320,081	530,990	707,258	47.64%	60.28%	45.26%

1001 General Fund
Parks, Recreation & Cultural Affairs
Golf Course - Administration
Expenditures - Budget vs Actuals
As of June 30, 2024

	FY24 Adopted Budget	Jun-24 Actuals	Jun-23 Actuals	Sep-23 Actuals	% of Adopted Budget	% of Prior Year QTD Actual	% of Prior Year FY Actual
510000: Salaries and Benefits							
Holiday Pay	-	4,704	4,976	6,130	0.00%	94.53%	76.74%
Overtime	-	51	-	-	0.00%	0.00%	0.00%
Permanent Full Time	152,859	92,190	101,097	146,224	60.31%	91.19%	63.05%
Temporary Part Time	-	3,943	1,384	1,384	0.00%	284.90%	284.90%
Health Insurance	25,010	11,895	15,984	22,040	47.56%	74.42%	53.97%
Life Insurance	413	477	264	364	115.50%	180.68%	131.04%
Worker's Compensation	3,120	2,340	1,572	2,096	75.00%	148.85%	111.64%
Retirement	9,001	8,342	5,310	7,254	92.68%	157.10%	115.00%
Payroll Taxes	11,934	7,452	7,400	10,653	62.44%	100.70%	69.95%
Total 510000: Salaries and Benefits	202,337	131,394	137,987	196,145	64.94%	95.22%	66.99%
520000: Operations and Maintenance							
Marketing Costs	-	-	469	469	0.00%	0.00%	0.00%
Computer Software	-	72	-	-	0.00%	0.00%	0.00%
Equipment - Non-Capital	-	5,302	2,377	4,522	0.00%	223.05%	117.25%
Materials and Supplies	2,000	5,454	26,806	38,459	272.70%	20.35%	14.18%
Operation Supplies	-	26	-	-	0.00%	0.00%	0.00%
Uniform Purchases	650	-	-	-	0.00%	0.00%	0.00%
Hazmat Compliance	-	590	-	-	0.00%	0.00%	0.00%
Utilities Expense	113,134	-	55,759	76,548	0.00%	0.00%	0.00%
Motor Equipment - Parts	-	837	-	-	0.00%	0.00%	0.00%
Other Labor	-	-	-	518	0.00%	0.00%	0.00%
Total 520000: Operations and Maintenance	115,784	12,281	85,411	120,516	10.61%	14.38%	10.19%
530000: Administrative and General							
Advertising Expense	-	769	-	-	0.00%	0.00%	0.00%
Dues, Memberships and Publications	3,106	848	829	829	27.30%	102.29%	102.29%
Office Supplies	1,424	-	54	54	0.00%	0.00%	0.00%
Postage Expense	50	11	62	63	22.00%	17.74%	17.46%
Telephone Expenses	4,647	2,753	2,379	3,537	59.24%	115.72%	77.83%
Contractual Services	5,000	385	49,194	66,457	7.70%	0.78%	0.58%
Professional Services	16,200	-	-	-	0.00%	0.00%	0.00%
Equipment Rental	1,500	-	1,235	1,821	0.00%	0.00%	0.00%
Travel - Overnight, Training, or Conference	1,000	12	5	5	1.20%	240.00%	240.00%
Total 530000: Administrative and General	32,927	4,778	53,758	72,766	14.51%	8.89%	6.57%

1001 General Fund
Parks, Recreation & Cultural Affairs
Golf Course - Concessions
Expenditures - Budget vs Actuals
As of June 30, 2024

	FY24 Adopted Budget	Jun-24 Actuals	Jun-23 Actuals	Sep-23 Actuals	% of Adopted Budget	% of Prior Year QTD Actual	% of Prior Year FY Actual
510000: Salaries and Benefits							
Overtime	-	945	-	1,068	0.00%	0.00%	88.48%
Permanent Full Time	-	719	-	-	0.00%	0.00%	0.00%
Temporary Full Time	-	45,095	4,606	67,838	0.00%	979.05%	66.47%
Temporary Part Time	-	8,270	-	-	0.00%	0.00%	0.00%
Health Insurance	-	4,242	753	5,950	0.00%	563.35%	71.29%
Payroll Taxes	-	9,012	315	8,881	0.00%	2860.95%	101.48%
Total 510000: Salaries and Benefits	-	68,283	5,674	83,737	0.00%	1673.88%	113.42%
520000: Operations and Maintenance							
Building and Grounds Maintenance	-	-	1,288	1,288	0.00%	0.00%	0.00%
Computer Software	-	-	588	588	0.00%	0.00%	0.00%
Concessions - Alcoholic Beverages	-	68,859	-	-	0.00%	0.00%	0.00%
Materials and Supplies	159,000	54,421	87,341	108,057	34.23%	62.31%	50.36%
Operation Supplies	-	273	-	-	0.00%	0.00%	0.00%
Total 520000: Operations and Maintenance	159,000	123,553	89,217	109,933	77.71%	138.49%	112.39%
530000: Administrative and General							
Dues, Memberships and Publications	-	-	273	773	0.00%	0.00%	0.00%
Professional Services	-	-	585	585	0.00%	0.00%	0.00%
Total 530000: Administrative and General	-	-	858	1,358	0.00%	0.00%	0.00%

1001 General Fund
Parks, Recreation & Cultural Affairs
Golf Course - Maintenance
Expenditures - Budget vs Actuals
As of June 30, 2024

	FY24 Adopted Budget	Jun-24 Actuals	Jun-23 Actuals	Sep-23 Actuals	% of Adopted Budget	% of Prior Year QTD Actual	% of Prior Year FY Actual
510000: Salaries and Benefits							
<i>Total 510000: Salaries and Benefits</i>	-	-	-	-	0.00%	0.00%	0.00%
520000: Operations and Maintenance							
Landscape and Grounds Maintenance	-	157,657	1,003	2,387	0.00%	15718.54%	6604.82%
Materials and Supplies	-	-	1,003	2,387	0.00%	0.00%	0.00%
<i>Total 520000: Operations and Maintenance</i>	-	157,657	2,006	4,774	0.00%	7859.27%	3302.41%
530000: Administrative and General							
Contractual Services	618,800	309,400	464,100	618,800	50.00%	66.67%	50.00%
<i>Total 530000: Administrative and General</i>	618,800	309,400	464,100	618,800	50.00%	66.67%	50.00%

1001 General Fund
Parks, Recreation & Cultural Affairs
Golf Course - Operations
Expenditures - Budget vs Actuals
As of June 30, 2024

	FY24 Adopted Budget	Jun-24 Actuals	Jun-23 Actuals	Sep-23 Actuals	% of Adopted Budget	% of Prior Year QTD Actual	% of Prior Year FY Actual
510000: Salaries and Benefits							
Holiday Pay	-	849	828	1,015	0.00%	102.54%	83.65%
Overtime	-	62	-	-	0.00%	0.00%	0.00%
Permanent Full Time	25,761	17,743	17,336	23,631	68.88%	102.35%	75.08%
Temporary Full Time	-	(3,550)	17,273	23,534	0.00%	-20.55%	-15.08%
Temporary Part Time	-	30,649	-	-	0.00%	0.00%	0.00%
Health Insurance	3,790	3,712	5,394	7,450	97.94%	68.82%	49.83%
Life Insurance	83	98	58	79	118.07%	168.97%	124.05%
Worker's Compensation	530	398	369	493	75.09%	107.86%	80.73%
Retirement	1,529	(300)	901	1,249	-19.62%	-33.30%	-24.02%
Payroll Taxes	2,027	3,309	2,493	3,388	163.25%	132.73%	97.67%
Total 510000: Salaries and Benefits	33,720	52,970	44,652	60,839	159.25%	120.26%	88.27%
520000: Operations and Maintenance							
Building and Grounds Maintenance	-	3,335	605	1,355	0.00%	551.24%	246.13%
Equipment Maintenance	3,000	395	82	82	13.17%	481.71%	481.71%
Equipment - Non-Capital	-	6,559	-	-	0.00%	0.00%	0.00%
Materials and Supplies	6,500	7,512	7,055	7,055	115.57%	106.48%	106.48%
Uniform Purchases	300	-	-	-	0.00%	0.00%	0.00%
Temp Services	25,000	66,507	111,544	150,016	266.03%	59.62%	44.33%
Credit Card Fees	-	34,218	37,425	49,179	0.00%	91.43%	69.58%
Utilities Expense	-	85,181	-	570	0.00%	0.00%	14944.04%
Motor Equipment - Parts	5,000	1,947	994	994	38.94%	195.88%	195.88%
Total 520000: Operations and Maintenance	39,800	205,654	157,705	209,251	516.72%	130.40%	98.28%
530000: Administrative and General							
Advertising Expense	20,000	-	2,602	4,354	0.00%	0.00%	0.00%
Dues, Memberships and Publications	-	-	752	1,059	0.00%	0.00%	0.00%
Postage Expense	100	-	-	-	0.00%	0.00%	0.00%
Contractual Services	-	1,503	6,921	6,921	0.00%	21.72%	21.72%
Landscape and Grounds Maintenance	-	-	2,000	2,000	0.00%	0.00%	0.00%
Equipment Rental	-	4,400	-	-	0.00%	0.00%	0.00%
Total 530000: Administrative and General	20,100	5,903	12,275	14,334	29.37%	48.09%	41.18%

1001 General Fund
Parks, Recreation & Cultural Affairs
Golf Course - Pro Shop
Expenditures - Budget vs Actuals
As of June 30, 2024

	FY24 Adopted Budget	Jun-24 Actuals	Jun-23 Actuals	Sep-23 Actuals	% of Adopted Budget	% of Prior Year QTD Actual	% of Prior Year FY Actual
510000: Salaries and Benefits							
Temporary Full Time	-	486	1,152	1,569	0.00%	42.19%	30.98%
Health Insurance	-	84	188	248	0.00%	44.68%	33.87%
Payroll Taxes	-	33	79	107	0.00%	41.77%	30.84%
<i>Total 510000: Salaries and Benefits</i>	-	603	1,419	1,924	0.00%	42.49%	31.34%
520000: Operations and Maintenance							
Materials and Supplies	25,000	58,180	59,283	71,351	232.72%	98.14%	81.54%
Uniform Purchases	312	-	-	-	0.00%	0.00%	0.00%
<i>Total 520000: Operations and Maintenance</i>	25,312	58,180	59,283	71,351	229.85%	98.14%	81.54%
530000: Administrative and General							
Postage Expense	50	-	-	-	0.00%	0.00%	0.00%
<i>Total 530000: Administrative and General</i>	50	-	-	-	0.00%	0.00%	0.00%

1301 General Capital Projects
Parks, Recreation & Cultural Affairs
Golf Course
Surcharge
As of June 30, 2024

	FY 2024 YTD Actuals
Revenues	
Capital Surcharge	\$ 135,908
Total Revenues	135,908
 Expenditures	
Operations and Maintenance	39,158
Debt Service (CIRN 2021)	58,742
Total Expenditures	97,900
 Net Change in Program Balance	38,008
 Program Balance, Beginning of Year	197,247
 Program Balance, end of Year	\$ 235,255