

Universal City

- FY2023 Budget Workshop
- July 6, 2022



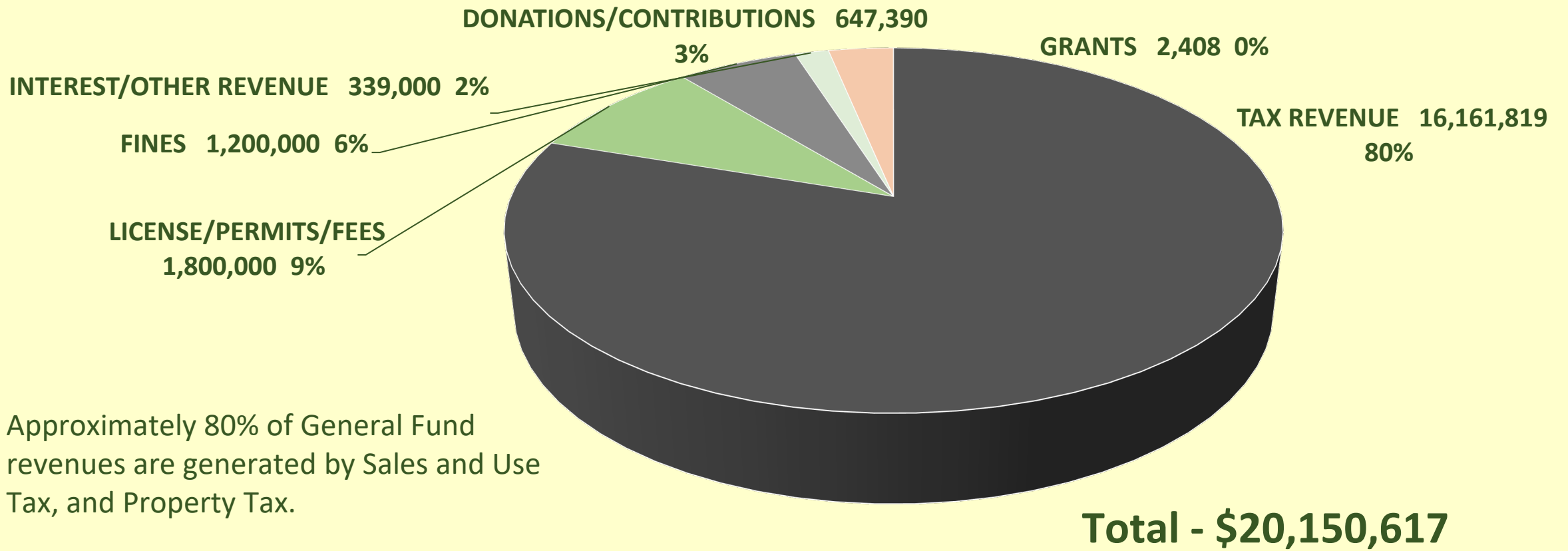


General Fund Revenue Summary and Expenditures

General Fund Revenue Forecast Summary

| | |
|-------------------------|-------------------|
| TAX REVENUE | 16,161,819 |
| LICENSE/PERMITS/FEES | 1,800,000 |
| FINES | 1,200,000 |
| INTEREST/OTHER REVENUE | 339,000 |
| DONATIONS/CONTRIBUTIONS | 647,390 |
| GRANTS | 2,408 |
| TOTAL REVENUE | 20,150,617 |

The 2023 General Fund revenue forecast as presented is **\$1,821,617** above the 2022 Budget.



General Fund Revenues

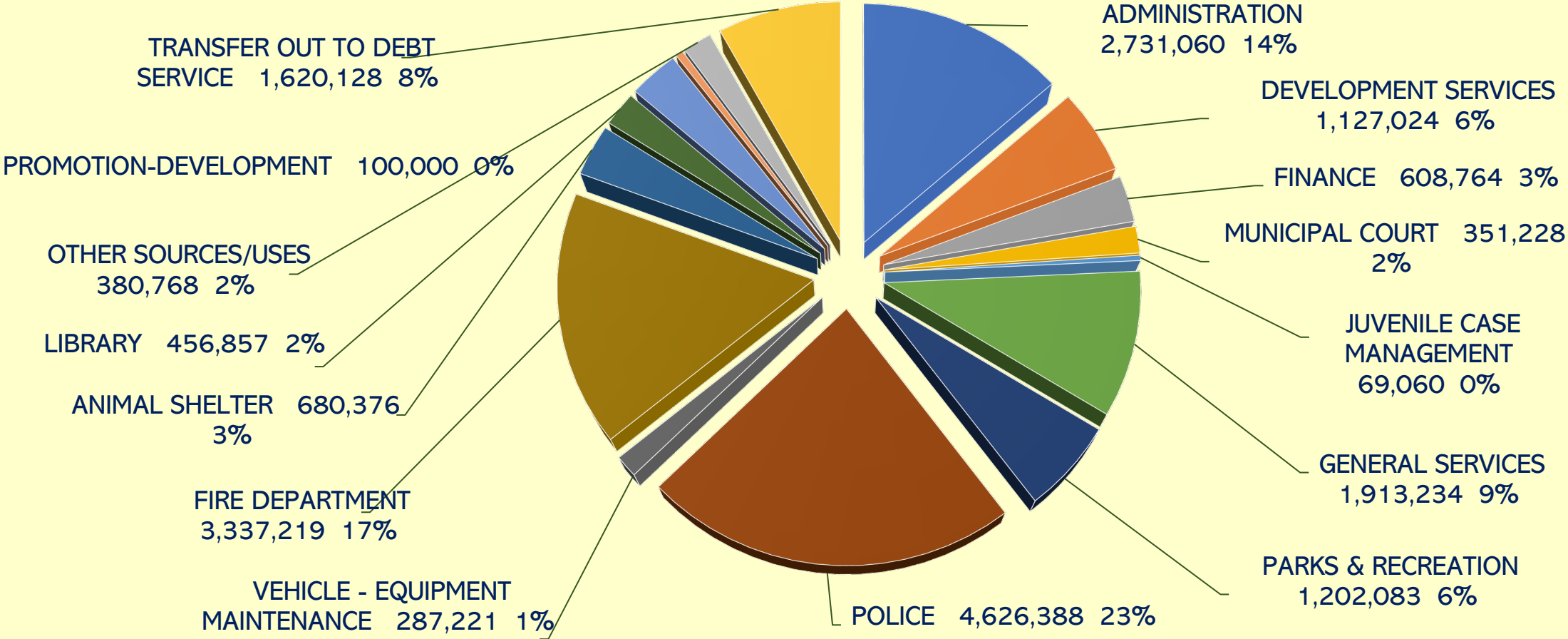
2023 General Fund Personnel Budget

Net increase of **\$747,049**
to the General Fund
personnel budget from
the 2022 Original Budget.

Employee Retirement
increased from 18.81%
to **19.10%**

Health insurance
increased 15% from the
2022 Original Budget.

➤ Total Expenditures
\$20,148,533



General Fund - Expenditures by Department



ADMINISTRATION

| | |
|---------------------|----------------|
| REGULAR PAY | 424,850 |
| OVERTIME PAY | 2,000 |
| HOLIDAY PAY | 19,050 |
| LONGEVITY PAY | 3,552 |
| F.I.C.A. | 27,866 |
| MEDICARE EXPENSE | 6,517 |
| EMPLOYEE RETIREMENT | 76,211 |
| | <hr/> |
| PAYROLL | 560,046 |

| | |
|-----------------------|---------------|
| TUITION REIMBURSEMENT | 25,000 |
| | <hr/> |
| ALLOWANCES | 25,000 |

| | |
|--------------------------|------------------|
| INSURANCE AND BONDS | 1,005,330 |
| HSA CONTRIBUTIONS | 7,500 |
| | <hr/> |
| CONTRACT SERVICES | 1,012,830 |

| | |
|------------------------------------|----------------|
| ENGINEERING SERVICES | 78,820 |
| 3RD PARTY INSPECTION FEES | <u>120,000</u> |
| SUPPORT SERVICES | 198,820 |
| | |
| PLANNING | <u>150,000</u> |
| CONTRACT SERVICES | 150,000 |
| | |
| OPERATING SUPPLIES | 6,600 |
| OFFICE SUPPLIES | <u>3,800</u> |
| SUPPLIES AND MATERIALS | 10,400 |
| | |
| VEHICLES | <u>46,150</u> |
| REAL PROPERTY AND EQUIPMENT | 46,150 |



DEVELOPMENT SERVICES

| | |
|------------------------------------|---------|
| REGULAR PAY | 335,821 |
| OVERTIME PAY | 1,500 |
| HOLIDAY PAY | 16,745 |
| LONGEVITY PAY | 2,400 |
| F.I.C.A. | 22,101 |
| MEDICARE EXPENSE | 5,169 |
| EMPLOYEE RETIREMENT | 63,149 |
| | <hr/> |
| PAYROLL | 446,884 |
| | |
| TRAVEL EXPENSE | 7,000 |
| TRAINING | 10,800 |
| | <hr/> |
| ALLOWANCES | 17,800 |
| | |
| OTHER EQUIPMENT | 50,000 |
| | <hr/> |
| REAL PROPERTY AND EQUIPMENT | 50,000 |



FINANCE

| | |
|---------------------|---------|
| REGULAR PAY | 108,460 |
| OVERTIME PAY | 500 |
| HOLIDAY PAY | 5,165 |
| LONGEVITY PAY | 576 |
| CERTIFICATION PAY | 600 |
| F.I.C.A. | 7,111 |
| MEDICARE EXPENSE | 1,663 |
| EMPLOYEE RETIREMENT | 21,908 |

PAYROLL 145,983

| | |
|----------------|-------|
| TRAVEL EXPENSE | 1,000 |
| TRAINING | 800 |

ALLOWANCES 1,800

| | |
|--------------------|-----|
| OPERATING SUPPLIES | 750 |
| OFFICE SUPPLIES | 250 |

SUPPLIES AND MATERIALS 1,000

| | |
|----------------|--------|
| COURT SECURITY | 95,000 |
|----------------|--------|

REAL PROPERTY AND EQUIPMENT 95,000



MUNICIPAL COURT



JUVENILE CASE MANAGEMENT

| | |
|---------------------|---------------|
| REGULAR PAY | 47,951 |
| OVERTIME PAY | 1,500 |
| HOLIDAY PAY | 2,283 |
| LONGEVITY PAY | 384 |
| CERTIFICATION PAY | 1,200 |
| F.I.C.A. | 3,231 |
| MEDICARE EXPENSE | 756 |
| EMPLOYEE RETIREMENT | 9,955 |
| | <hr/> |
| PAYROLL | 67,260 |
| | |
| TRAVEL EXPENSE | 750 |
| TRAINING | 400 |
| | <hr/> |
| ALLOWANCES | 1,150 |



GENERAL SERVICES

| | |
|---------------------------------|------------------------------------|
| REGULAR PAY | 581,184 |
| OVERTIME PAY | 18,000 |
| HOLIDAY PAY | 26,200 |
| LONGEVITY PAY | 12,864 |
| CERTIFICATION PAY | 3,600 |
| F.I.C.A. | 39,571 |
| MEDICARE EXPENSE | 9,255 |
| EMPLOYEE RETIREMENT | 121,905 |
| | <u>812,579</u> |
| | |
| ELECTRICITY EXPENSE | 230,000 |
| | <u>230,000</u> |
| | UTILITIES |
| | |
| MAINTANANCE OF STREETS | 114,000 |
| MAINTENANCE OF GROUND | 88,140 |
| OTHER CONTRACT SERVICES | 23,000 |
| | <u>225,140</u> |
| | CONTRACT SERVICES |
| | |
| GASOLINE EXPENSE | 34,100 |
| | <u>34,100</u> |
| | SUPPLIES AND MATERIALS |
| | |
| LEASE/PURCHASE MOBILE EQUIPMENT | 172,000 |
| | <u>172,000</u> |
| | REAL PROPERTY AND EQUIPMENT |



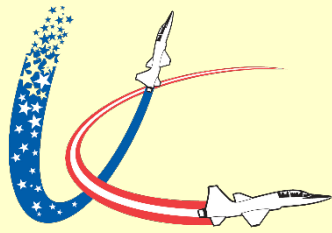
PARKS AND RECREATION

| | |
|------------------------------------|----------------|
| REGULAR PAY | 226,066 |
| OVERTIME PAY | 12,130 |
| HOLIDAY PAY | 8,000 |
| LONGEVITY PAY | 2,880 |
| CERTIFICATION PAY | 1,800 |
| F.I.C.A. | 12,814 |
| MEDICARE EXPENSE | 2,997 |
| EMPLOYEE RETIREMENT | 47,573 |
| | <hr/> |
| PAYROLL | 314,260 |
| | |
| MAINTENANCE BUILDING | 77,350 |
| MAINTENANCE OF GROUND | 75,900 |
| SPECIAL EVENT EXPENDITURES | 60,000 |
| | <hr/> |
| CONTRACT SERVICES | 213,250 |
| | |
| JANITORIAL SUPPLIES | 10,000 |
| | <hr/> |
| SUPPLIES AND MATERIALS | 10,000 |
| | |
| VEHICLES | 75,000 |
| PARK IMPROVEMENTS | 419,000 |
| | <hr/> |
| REAL PROPERTY AND EQUIPMENT | 494,000 |



POLICE

| | |
|---|------------------|
| REGULAR PAY | 2,681,753 |
| OVERTIME PAY | 250,000 |
| HOLIDAY PAY | 110,460 |
| LONGEVITY PAY | 36,128 |
| CERTIFICATION PAY | 28,200 |
| F.I.C.A. | 190,857 |
| MEDICARE EXPENSE | 44,636 |
| EMPLOYEE RETIREMENT | 587,963 |
| | <hr/> |
| PAYROLL | 3,929,998 |
| | |
| UNIFORM ALLOWANCE | 20,000 |
| | <hr/> |
| ALLOWANCES | 20,000 |
| | |
| MAINTENANCE BUILDING - DISPATCH REMODEL | 50,000 |
| BEXAR COUNTY CRIME LAB | 15,000 |
| | <hr/> |
| CONTRACT SERVICES | 65,000 |
| | |
| OPERATING SUPPLIES | 50,100 |
| | <hr/> |
| SUPPLIES AND MATERIALS | 50,100 |



UNIVERSAL CITY
Gateway to Randolph AFB
Est. 1960

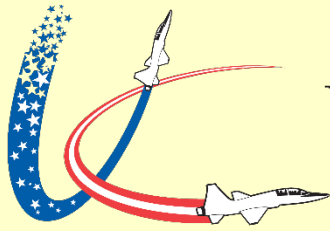
FIRE

| | | | |
|---------------------------|------------------|------------------------------------|----------------|
| REGULAR PAY | 1,494,316 | MAINTENANCE VEHICLE | 54,000 |
| OVERTIME PAY | 215,000 | MAINTENANCE BUILDING | 80,000 |
| HOLIDAY PAY | 56,860 | EMERGENCY AMBULANCES | 345,555 |
| LONGEVITY PAY | 22,560 | TECHNOLOGY SERVICES | 11,000 |
| CERTIFICATION PAY | 37,800 | CONTRACT SERVICES | 490,555 |
| F.I.C.A. | 110,902 | OPERATING SUPPLIES | 28,500 |
| MEDICARE EXPENSE | 25,937 | GASOLINE EXPENSE | 25,000 |
| EMPLOYEE RETIREMENT | 341,649 | COMMUNITY RISK REDUCTION | 12,850 |
| PAYROLL | 2,305,024 | SUPPLIES AND MATERIALS | 66,350 |
| LICENSE/CERTIFICATIONS | 32,000 | OTHER EQUIPMENT | 185,690 |
| ALLOWANCES | 32,000 | REAL PROPERTY AND EQUIPMENT | 185,690 |
| MEMBERSHIPS/SUBSCRIPTIONS | 24,700 | | |
| COMMUNICATIONS | 24,700 | | |



VEHICLE &
 EQUIPMENT
 MAINTENANCE

| | |
|---------------------------|---------------|
| MEMBERSHIPS/SUBSCRIPTIONS | 8,900 |
| COMMUNICATIONS | 8,900 |
| TECHNOLOGY SERVICES | 5,000 |
| CONTRACT SERVICES | 5,000 |
| OPERATING SUPPLIES | 23,040 |
| CONTRACT SERVICES | 23,040 |

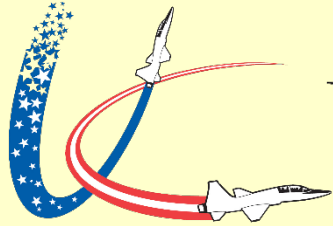


UNIVERSAL CITY
Gateway to Randolph AFB
Est. 1960

ANIMAL SHELTER

| | |
|---------------------|----------------|
| REGULAR PAY | 307,934 |
| OVERTIME PAY | 12,000 |
| HOLIDAY PAY | 14,300 |
| LONGEVITY PAY | 6,144 |
| CERTIFICATION PAY | 4,200 |
| F.I.C.A. | 21,103 |
| MEDICARE EXPENSE | 4,935 |
| EMPLOYEE RETIREMENT | 65,012 |
| | <hr/> |
| PAYROLL | 435,628 |
| | |
| ELECTRICITY EXPENSE | 34,200 |
| | <hr/> |
| UTILITIES | 34,200 |

| | |
|------------------------------------|---------------|
| OPERATING SUPPLIES | <u>19,710</u> |
| SUPPLIES AND MATERIALS | 19,710 |
| | |
| BUILDING & STRUCTURES | <u>70,000</u> |
| REAL PROPERTY AND EQUIPMENT | 70,000 |



UNIVERSAL CITY
Gateway to Randolph AFB
Est. 1960

LIBRARY

| | |
|---------------------------|----------------|
| REGULAR PAY | 204,519 |
| HOLIDAY PAY | 10,728 |
| LONGEVITY PAY | 1,248 |
| F.I.C.A. | 13,423 |
| MEDICARE EXPENSE | 3,139 |
| EMPLOYEE RETIREMENT | 41,351 |
| PAYROLL | 274,407 |
| MEMBERSHIPS/SUBSCRIPTIONS | 9,000 |
| COMMUNICATIONS | 9,000 |
| ELECTRICITY EXPENSE | 16,000 |
| UTILITIES | 16,000 |

| | |
|------------------------------------|---------------|
| OPERATING SUPPLIES | 16,000 |
| BOOKS & PERIODICALS | 24,000 |
| AUDIO/VISUAL MATERIALS | 12,000 |
| SUPPLIES AND MATERIALS | 52,000 |
| FURNITURE & FIXTURES | 5,000 |
| REAL PROPERTY AND EQUIPMENT | 5,000 |

Debt Service Summary

TAX REVENUES

| | |
|--------------------------|------------------|
| AD VALOREM TAX | 1,620,130 |
| TAX PENALTIES/INTEREST | 8,500 |
| SALES TAX (GOLF COURSE) | - |
| TOTAL TAX REVENUE | 1,628,630 |

| | |
|----------------------|---|
| 2013 BONDS PRINCIPAL | - |
| 2013 BONDS INTEREST | - |
| FEES | - |

DEFEASED - PAYOFF YEAR 2022

| | |
|-----------------------------|---------|
| 2014 CERTIFICATES PRINCIPAL | 140,000 |
| 2014 CERTIFICATES INTEREST | 82,375 |
| FEES | 400 |

LIBRARY - PAYOFF YEAR 2034

| | |
|---------------------------------|---|
| 2015 REFUNDING (2007) PRINCIPAL | - |
| 2015 REFUNDING (2007) INTEREST | - |
| FEES | - |

DEFEASED - PAYOFF YEAR 2035

| | |
|-------------------------|---------|
| 2016 GO BONDS PRINCIPAL | 225,000 |
| 2016 GO BONDS INTEREST | 88,000 |
| FEES | 400 |

STREETS - PAYOFF YEAR 2036

| | |
|----------------------|---------|
| 2019 BONDS PRINCIPAL | 455,000 |
| 2019 BONDS INTEREST | 222,200 |
| FEES | 400 |

STREETS - PAYOFF YEAR 2039

| | |
|----------------------|---------|
| 2022 BONDS PRINCIPAL | 250,000 |
| 2022 BONDS INTEREST | 155,953 |
| FEES | 400 |

STREETS - PAYOFF YEAR 2042

| | |
|--|------------------|
| TOTAL DEBT SERVICE | 1,620,128 |
| REVENUE OVER (UNDER) EXPENDITURES | 8,502 |

DEBT SERVICE

Capital projects

CAPITAL PROJECTS

| REVENUE | |
|---------------------------------------|------------------|
| INTEREST/OTHER REVENUE | 6,700 |
| INTEREST - BONDS | |
| INTEREST - TAX NOTE 2007 | |
| OTHER INCOME EAST AVIATION BOND REIMB | 2,149,158 |
| 2019 EAST AVIATION | - |
| 2022 STREET BOND | 3,120,000 |
| TOTAL CAPITAL PROJECT REVENUE | 5,275,858 |

| GENERAL FUND - CAPITAL IMPROVEMENTS PROGRAM | |
|--|------------------|
| MEADOW OAKS PARK TENN | |
| 2016 STREET BOND ROAD RECONSTRUCTION | - |
| 2019 EAST AVIATION STREET BOND | - |
| KITTY HAWK SERVICE ROAD | - |
| 2022 ANNUAL STREET MAINTENANCE | 2,149,158 |
| 2022 STREET BOND ROAD RECONSTRUCTION | 2,446,000 |
| 2020 NORTHVIEW/MEADOW OAKS PARKING LOT CONST. | |
| RED HORSE/MEADOW OAKS PARK GRANT MATCH | |
| PARK IMPROVEMENTS (RED HORSE PARK PARKING LOT) | |
| RED HORSE PARKING LOT REHAB | 280,700 |
| 2022 ANNUAL ROAD REPAIRS | 400,000 |
| TOTAL CAPITAL PROJECT EXPENDITURES | 5,275,858 |
| REVENUES OVER/ (UNDER) EXPENDITURES | - |

UTILITY FUND
REVENUE
SUMMARY AND
EXPENDITURES

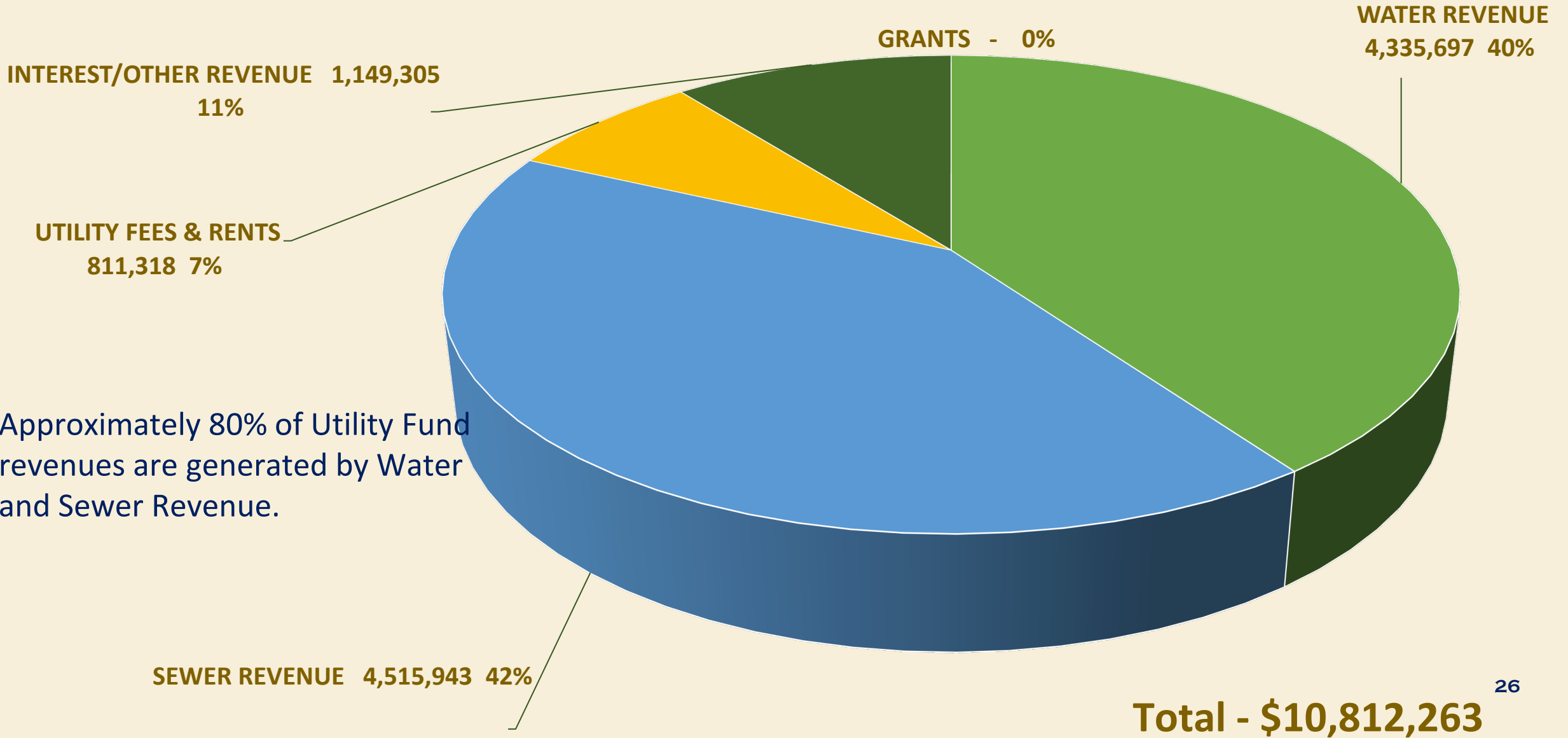
| | |
|------------------------|-------------------|
| WATER REVENUE | 4,335,697 |
| SEWER REVENUE | 4,515,943 |
| UTILITY FEES & RENTS | 811,318 |
| INTEREST/OTHER REVENUE | 1,149,305 |
| | <hr/> |
| | 10,812,263 |

The 2023 Utility Fund revenue forecast as presented is **\$406,603 below** the 2022 Budget.

UTILITY FUND REVENUE FORECAST SUMMARY

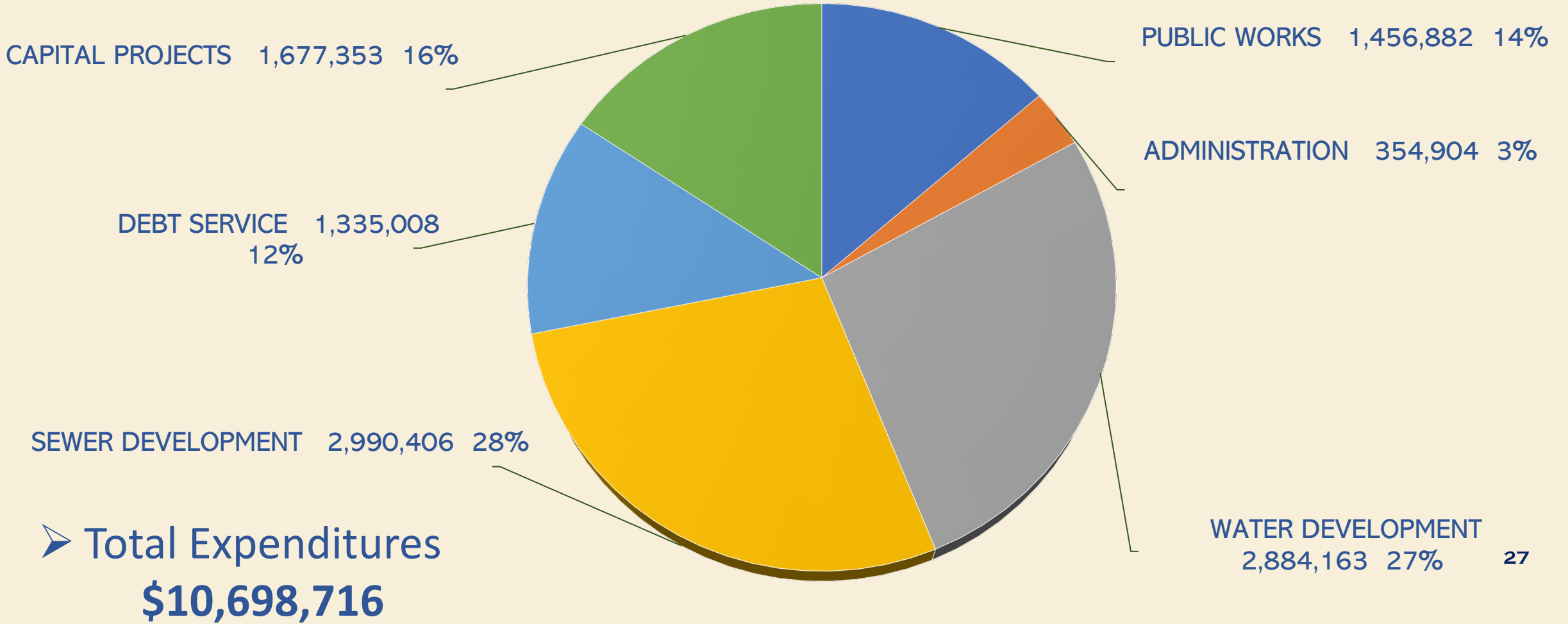
- Net increase of **\$177,055** to the Utility Fund personnel budget from the 2022 Original Budget.
 - Employee Retirement increased from 18.81% to **19.10%**
 - Includes one additional sewer employee

UTILITY FUND REVENUES



Approximately 80% of Utility Fund revenues are generated by Water and Sewer Revenue.

UTILITY Fund - Expenditures by department



| | |
|--------------------------|----------------|
| REGULAR PAY | 356,448 |
| OVERTIME PAY | 3,000 |
| HOLIDAY PAY | 17,304 |
| LONGEVITY PAY | 3,072 |
| CERTIFICATION PAY | 600 |
| F.I.C.A. | 23,586 |
| MEDICARE EXPENSE | 5,516 |
| EMPLOYEE RETIREMENT | 71,558 |
| | <hr/> |
| PAYROLL | 481,084 |
| | |
| CABLE EXPENSE | 2,585 |
| | <hr/> |
| UTILITIES | 2,585 |
| | |
| ENGINEER SERVICES | 151,500 |
| PLANNING | 150,000 |
| | <hr/> |
| SUPPORT SERVICES | 301,500 |
| | |
| INSURANCE AND BONDS | 156,000 |
| | <hr/> |
| CONTRACT SERVICES | 156,000 |

| | |
|---------------------|--------|
| REGULAR PAY | 95,432 |
| OVERTIME PAY | 1,500 |
| HOLIDAY PAY | 4,310 |
| LONGEVITY PAY | 576 |
| F.I.C.A. | 6,313 |
| MEDICARE EXPENSE | 1,476 |
| EMPLOYEE RETIREMENT | 19,447 |

PAYROLL 129,054

| | |
|---------------------|----------------|
| BANK FEES | 83,000 |
| TECHNOLOGY SERVICES | 50,000 |
| | 133,000 |

UTILITY ADMINISTRATION

| | |
|---------------------|----------------|
| REGULAR PAY | 509,528 |
| OVERTIME PAY | 25,000 |
| HOLIDAY PAY | 22,500 |
| LONGEVITY PAY | 8,544 |
| CERTIFICATION PAY | 7,200 |
| F.I.C.A. | 35,065 |
| MEDICARE EXPENSE | 8,201 |
| EMPLOYEE RETIREMENT | 106,384 |
| PAYROLL | 722,422 |
| UNIFORM ALLOWANCE | 4,950 |
| ALLOWANCES | 4,950 |
| ELECTRICITY EXPENSE | 348,000 |
| UTILITIES | 348,000 |

| | |
|------------------------------------|----------------|
| WATER TANK REPAIRS | 250,165 |
| CONTRACT SERVICES | 250,165 |
| OPERATING SUPPLIES | 144,000 |
| GASOLINE EXPENSE | 34,100 |
| SUPPLIES AND MATERIALS | 178,100 |
| VEHICLES | 190,000 |
| OFFICE EQUIPMENT | 13,200 |
| REAL PROPERTY AND EQUIPMENT | 203,200 |

WATER DEVELOPMENT

| | |
|---------------------|----------------|
| REGULAR PAY | 154,017 |
| OVERTIME PAY | 9,500 |
| HOLIDAY PAY | 5,100 |
| LONGEVITY PAY | 2,208 |
| CERTIFICATION PAY | 3,000 |
| F.I.C.A. | 10,591 |
| MEDICARE EXPENSE | 2,477 |
| EMPLOYEE RETIREMENT | 32,132 |
| | <hr/> |
| PAYROLL | 219,025 |

| | |
|-------------------|--------------|
| TRAINING | 6,500 |
| | <hr/> |
| ALLOWANCES | 6,500 |

| | |
|--------------------------|------------------|
| SARA SEWAGE TREATMENT | 1,245,729 |
| MMCA SEWAGE TREATMENT | 1,271,922 |
| | <hr/> |
| CONTRACT SERVICES | 1,271,922 |

| | |
|-------------------------------|---------------|
| GASOLINE EXPENSE | 21,300 |
| | <hr/> |
| SUPPLIES AND MATERIALS | 21,300 |

DEBT SERVICE

| | |
|-----------------------------------|------------------|
| DEBT SERVICE - 2012 PRINCIPAL | 325,000 |
| DEBT SERVICE - 2012 INTEREST | 40,200 |
| DEBT SERVICE - 2012 FEES | 400 |
| DEBT SERVICE - 2015 PRINCIPAL | 130,000 |
| DEBT SERVICE - 2015 INTEREST | 71,806 |
| DEBT SERVICE - 2015 FEES | 400 |
| SARA DEBT SERVICE PRINCIPAL | 145,000 |
| SARA DEBT SERVICE INTEREST | 24,878 |
| DEBT SERVICE - 2017 PRINCIPAL | 130,000 |
| DEBT SERVICE FEES - 2017 INTEREST | 72,482 |
| DEBT SERVICE FEES - 2017 FEES | 400 |
| DEBT SERVICE - 2020 PRINCIPAL | 155,000 |
| DEBT SERVICE FEES - 2020 INTEREST | 16,042 |
| DEBT SERVICE FEES - 2020 FEES | 400 |
| TOTAL DEBT SERVICE | 1,112,008 |

| | |
|---|----------------|
| NEW DEBT - PURCHASE PROPERTY/WELL 12/NEW TANK | 202,500 |
| NEW DEBT - INTEREST | 20,100 |
| NEW DEBT - FEE | 400 |
| TOTAL PROPOSED NEW DEBT | 223,000 |

| | | |
|--|------------------|-----------|
| TOTAL UTILITY FUND - DEBT SERVICE W/O PROPOSED NEW DEBT | 1,112,008 | |
| TOTAL UTILITY FUND - DEBT SERVICE W/ PROPOSED NEW DEBT | 1,335,008 | 32 |

CAPITAL IMPROVEMENTS

| | | |
|---|------------------|---|
| SEWER LINE REHABILITATION - BOND FUNDS | 527,111 | ▼ |
| WATER TANK PAINTING - BOND FUNDS | - | ▼ |
| WELL #10, #11 1 MILLION CONCRETE TANK REPLACEMENT | 250,242 | ▼ |
| OLD PW YARD CAPITAL IMPROVEMENTS MULTI-YEAR | 400,000 | ▼ |
| SEWERLINE - LEMONWOOD | - | ▼ |
| WELL # 9 UPGRADE REHABILITATION | - | ▼ |
| WELL #12 DEVELOPMENT | | |
| ANNUAL WATER LINE REHAB PROJECT | 250,000 | ▼ |
| ANNUAL SEWER LINE REHAB PROJECT | 250,000 | ▼ |
| TOTAL CAPITAL IMPROVEMENTS | 1,677,353 | |

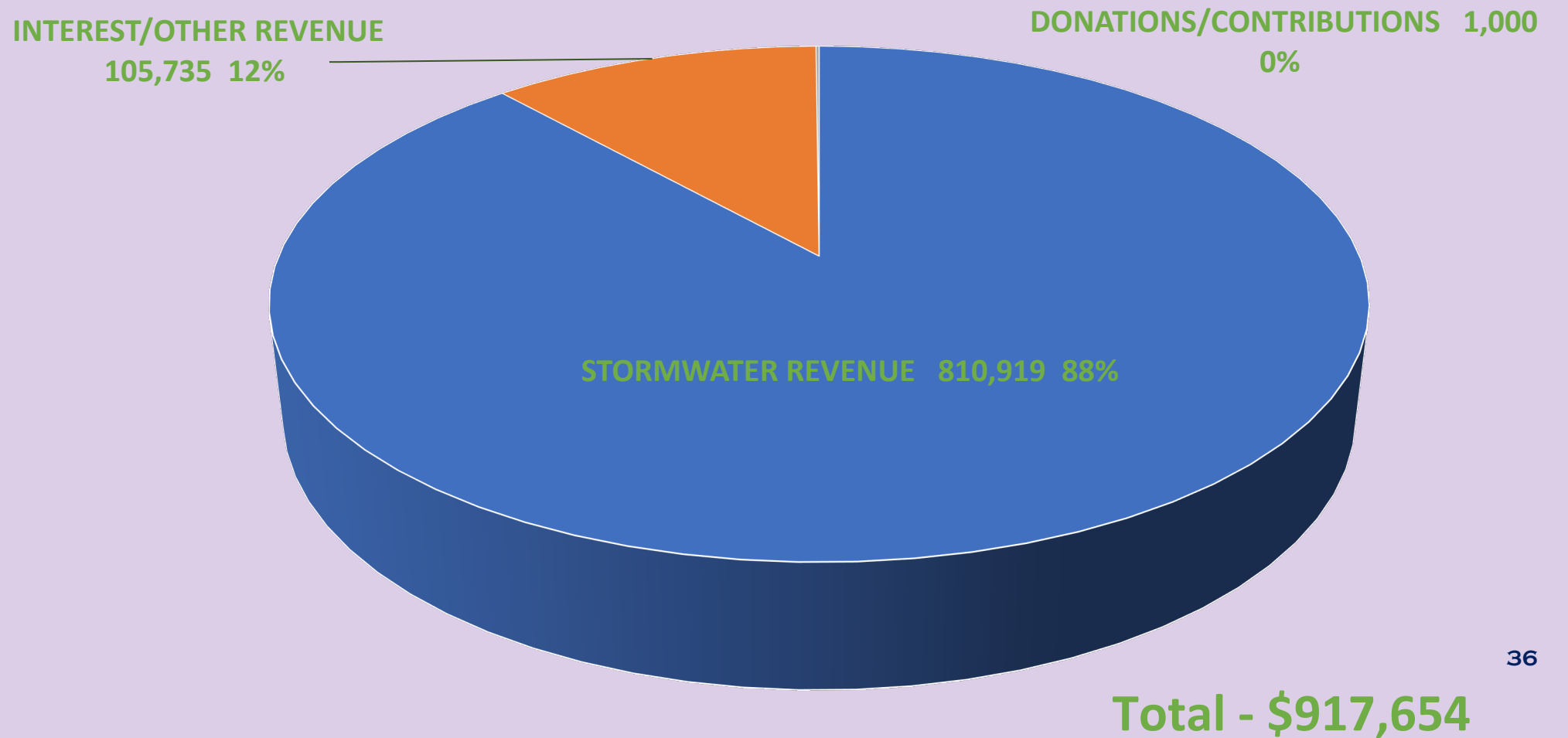
STORMWATER REVENUE SUMMARY AND EXPENDITURES

STORMWATER REVENUE FORECAST SUMMARY

| | |
|---------------------------------|----------------|
| STORMWATER REVENUE | 810,919 |
| INTEREST/OTHER REVENUE | 105,735 |
| DONATIONS/CONTRIBUTIONS | 1,000 |
| TOTAL STORMWATER REVENUE | 917,654 |

The 2023 Stormwater revenue forecast as presented is **\$130,184 above** the 2022 Budget.

STORMWATER REVENUE



| | |
|---------------------|----------------|
| REGULAR PAY | 138,141 |
| OVERTIME PAY | 2,000 |
| HOLIDAY PAY | 3,800 |
| LONGEVITY PAY | 2,688 |
| CERTIFICATION PAY | 2,400 |
| F.I.C.A. | 9,091 |
| MEDICARE EXPENSE | 2,126 |
| EMPLOYEE RETIREMENT | 28,006 |
| PAYROLL | 188,252 |

| | |
|--------------------------|----------------|
| TECHNOLOGY SERVICES | 42,443 |
| ENGINEERING SERVICES | 175,480 |
| CONTRACT SERVICES | 217,923 |

STORMWATER

CAPITAL PROJECTS

| | |
|--|----------------|
| PERSIA STORM DRAINAGE PROJECT | 290,500 |
| GC HOLE 8&9 STORM DRAINAGE PROJECT | 36,706 |
| TOTAL STORMWATER CAPITAL IMPROVEMENTS | 327,206 |



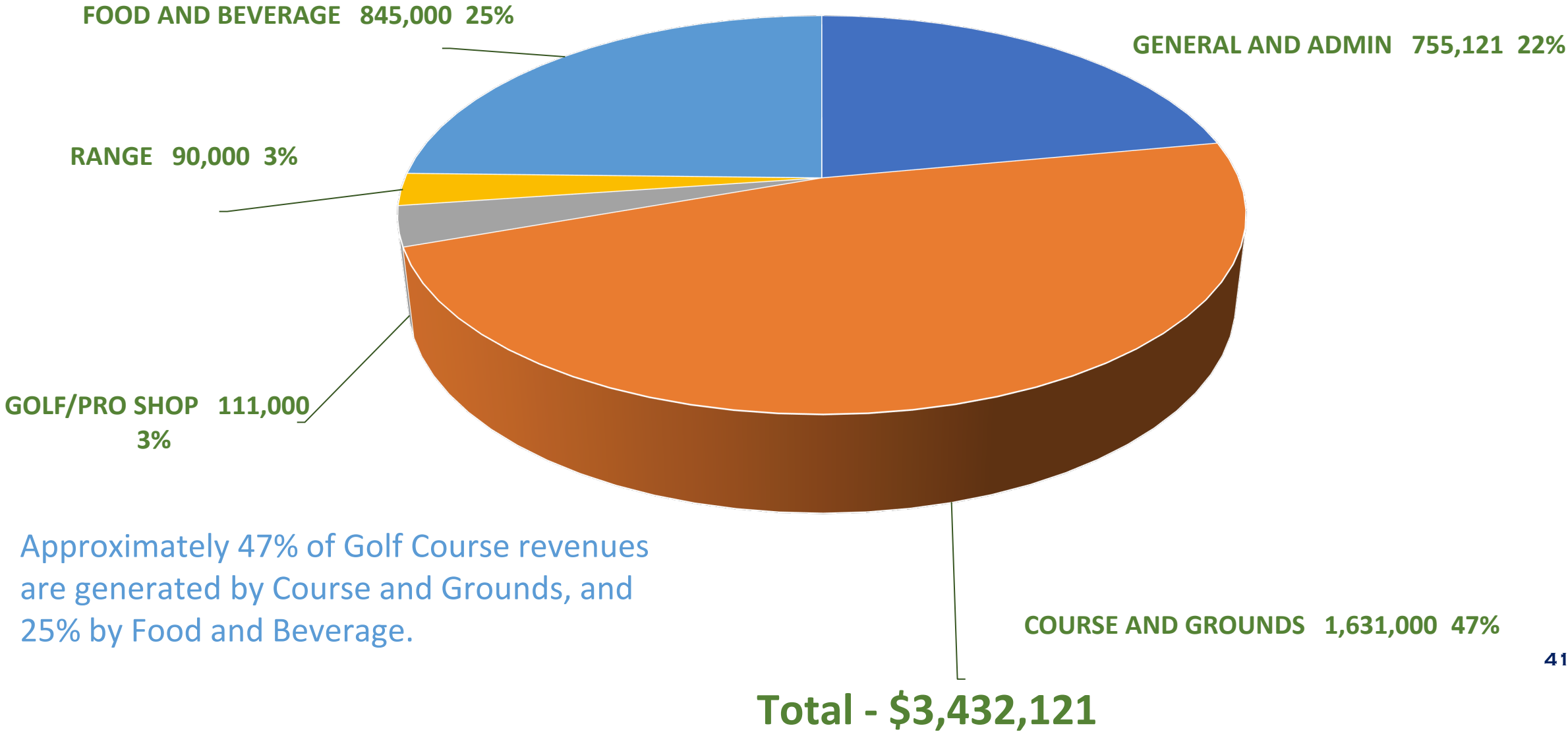
GOLF COURSE
REVENUE SUMMARY
AND EXPENDITURES

GOLF COURSE REVENUE FORECAST SUMMARY

| | |
|--------------------|------------------|
| GENERAL AND ADMIN | 755,121 |
| COURSE AND GROUNDS | 1,631,000 |
| GOLF/PRO SHOP | 111,000 |
| RANGE | 90,000 |
| FOOD AND BEVERAGE | 845,000 |
| | <hr/> |
| | 3,432,121 |

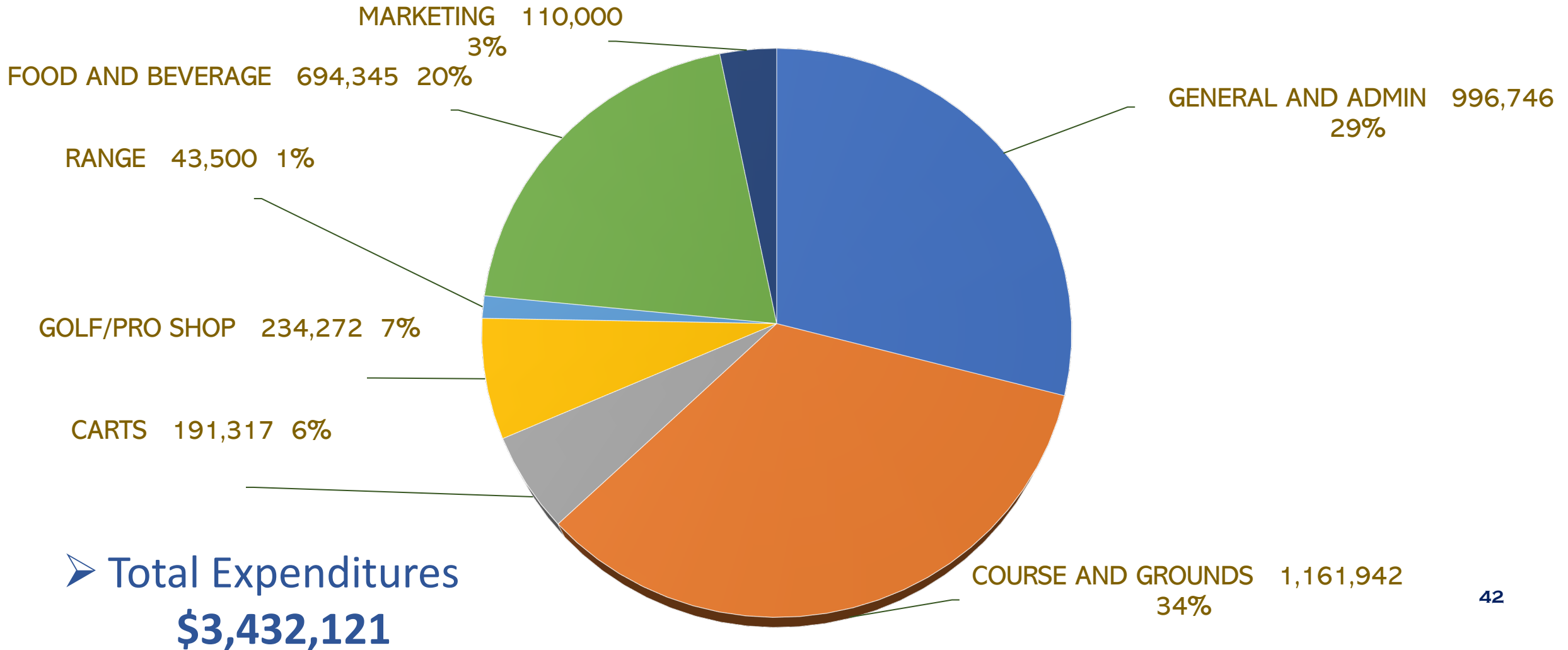
The 2023 Golf Course revenue forecast as presented is **\$866,847 above** the 2022 Budget.

GOLF COURSE REVENUE



Approximately 47% of Golf Course revenues are generated by Course and Grounds, and 25% by Food and Beverage.

GOLF COURSE- EXPENDITURES BY DEPARTMENT



GENERAL AND ADMINISTRATION

| | |
|-------------------------------------|----------------|
| MEMBERSHIPS/SUBSCRIPTIONS | 10,000 |
| COMMUNICATIONS | 10,000 |
| OPERATING SUPPLIES | 4,000 |
| JANITORAL SUPPLIES | 8,000 |
| SUPPLIES AND MATERIALS | 12,000 |
| 2008 REFINANCING OF 97 CERT. - PRIN | 474,000 |
| 2008 REFINANCING OF 97 CERT. - INT | 17,396 |
| FEEES | 200 |
| TOTAL DEBT SERVICE | 491,596 |

COURSE AND GROUNDS

| | |
|---------------------------|----------------|
| REGULAR PAY | 416,357 |
| HOURLY | 165,074 |
| OVERTIME PAY | 21,450 |
| HOLIDAY PAY | 15,500 |
| LONGEVITY PAY | 8,736 |
| F.I.C.A. | 38,881 |
| MEDICARE EXPENSE | 9,093 |
| EMPLOYEE RETIREMENT | 88,250 |
| PAYROLL | 763,342 |
| | |
| EQUIPMENT LEASE | 100,000 |
| CONTRACT SERVICES | 100,000 |
| | |
| GAS/OIL | 40,000 |
| SEED | 12,000 |
| GROUND MAINTENANCE | 52,000 |

CARTS

| | |
|--------------------------|----------------|
| EQUIPMENT LEASE | 133,000 |
| EQUIPMENT LEASE INTEREST | 22,000 |
| CONTRACT SERVICES | 155,000 |

PRO SHOP

| | |
|---------------------------|----------------|
| REGULAR PAY | 71,971 |
| HOURLY | 78,541 |
| OVERTIME PAY | 6,000 |
| HOLIDAY PAY | 3,500 |
| LONGEVITY PAY | 480 |
| F.I.C.A. | 9,950 |
| MEDICARE EXPENSE | 2,327 |
| EMPLOYEE RETIREMENT | 15,653 |
| | <hr/> |
| | 188,422 |
| | |
| MERCHANDISE | 40,000 |
| | <hr/> |
| COST OF GOODS SOLD | 40,000 |

RANGE

| | |
|-------------------------------|---------------|
| OPERATING SUPPLIES | 39,000 |
| SUPPLIES AND MATERIALS | 39,000 |

FOOD AND BEVERAGE

| | |
|--------------------------------|---------------|
| TRAINING | 6,500 |
| ALLOWANCES | 6,500 |
| TAX/LICENSES | 2,700 |
| SUPPORT SERVICES | 2,700 |
| LINENS | 25,000 |
| BAR, FOOD, AND BEVERAGE | 25,000 |

MARKETING

ADVERTISING

110,000

CONTRACT SERVICES

110,000