

Golf Course Fund

Mission

To provide an economically self-sustaining recreational activity for the local citizenry to enjoy.

**CITY OF ALLENTOWN
FUND SUMMARY - GOLF COURSE FUND (091)**

	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
Opening Balance				1,958,532	1,763,050
Revenues:					
091-00-0000-0000-43182 Cart Rentals	635,528	685,000	685,000	685,000	735,000
091-00-0000-0000-43183 Greens Fees	1,387,478	1,475,000	1,475,000	1,475,000	1,575,000
091-00-0000-0000-43184 Driving Range	414,676	435,000	435,000	435,000	435,000
091-00-0000-0000-43186 Pro Shop Rental/Miscellaneous	100,804	95,000	95,000	95,000	95,000
091-00-0000-0000-43187 G/C Bar & Rest	5,943	60,000	60,000	60,000	61,800
091-00-0000-0000-45218 Lease Revenue	41,433	0	0	0	0
091-00-0000-0000-45241 State Aid Pension	39,327	52,567	52,567	52,567	52,331
091-00-0000-0000-46141 Interest Income	25,419	20,000	20,000	20,000	5,000
091-00-0000-0000-46143 PLGIT Investment Income	37,632	10,000	10,000	26,219	12,000
091-00-0000-0000-46174 Cash Over/Short	296	0	0	420	0
Total Revenue	2,688,537	2,832,567	2,832,567	2,849,206	2,971,131
Expenditures:					
50002 PERMANENT WAGES	374,508	439,929	439,929	439,929	476,381
50004 TEMPORARY WAGES	259,549	280,000	280,000	280,000	305,000
50006 PREMIUM PAY	17,466	27,500	27,500	27,500	37,500
50008 LONGEVITY	2,333	2,485	2,485	2,485	2,093
50011 SHIFT DIFFERENTIAL	54	750	750	750	750
50012 FICA	49,474	57,234	57,234	57,234	62,862
50014 PENSION	13,793	64,664	64,664	64,664	61,687
50016 INSURANCE - EMPLOYEE GRP	165,436	169,513	169,513	169,513	176,594
50018 OPEB EXPENSE	17,142	0	0	0	0
Total Personnel	899,755	1,042,074	1,042,074	1,042,074	1,122,867
50022 TELEPHONE	0	1,400	1,400	1,400	0
50026 PRINTING	3,197	9,900	9,900	9,900	4,600
50030 RENTALS	117,477	242,711	243,761	243,761	224,220
50031 SOFTWARE	13,584	19,938	30,013	25,938	27,343
50032 PUBLICATIONS & MEMBERSHIP	3,773	5,970	5,970	5,970	6,770
50034 TRAINING & PROF. DEVELOP	5,442	8,500	8,500	8,500	6,000
50042 REPAIRS & MAINTENANCE	22,930	39,800	37,800	39,800	32,800
50046 OTHER CONTRACT SERVICES	86,766	448,062	569,099	569,099	366,512
50050 OTHER SERVICES & CHARGES	66,076	79,342	79,342	79,342	79,342
Total Services & Charges	319,246	855,623	985,785	983,710	747,587
50054 REPAIR & MAINT SUPPLIES	26,520	46,500	45,955	46,500	47,500
50056 UNIFORMS	2,668	6,000	6,000	6,000	6,000
50062 FUELS, OILS & LUBRICANTS	29,037	79,000	79,000	79,000	59,000
50066 CHEMICALS	202,812	214,900	214,900	214,900	214,900
50068 OPERATING MATERIALS & SUPP	63,325	96,595	92,595	92,595	83,595
Total Materials & Supplies	324,363	442,995	438,450	438,995	410,995
50070 PRO SHOP INVENTORY	70,213	96,000	98,600	96,000	85,000
50072 EQUIPMENT	12,872	9,000	22,204	19,804	16,500
50073 EQUIPMENT OVER \$5,000	0	60,000	60,000	60,000	75,000
Total Capital Outlay	83,085	165,000	180,804	175,804	176,500
50086 GENERAL CITY CHARGES	364,731	382,964	382,964	382,964	402,116
50088 INTERFUND TRANSFERS	24,925	21,140	21,140	21,140	21,072
Total Sundry	389,656	404,104	404,104	404,104	423,188
Total Expenditures	2,016,104	2,909,797	3,051,218	3,044,688	2,881,138
Closing Balance				1,763,050	1,853,043

**CITY OF ALLENTOWN
FUND SUMMARY - GOLF FUND (091)**

Revenues:	<u>2022 Actuals</u>	<u>2023 Actuals</u>	<u>2024 Actuals</u>
091-00-0000-0000-42661 Transfer from General Fund	0	0	0
091-00-0000-0000-43182 Cart Rentals	490,338	607,722	592,115
091-00-0000-0000-43183 Greens Fees	1,147,811	1,339,824	1,335,661
091-00-0000-0000-43184 Driving Range	321,231	370,956	373,167
091-00-0000-0000-43185 Interest Income	3,626	27,959	44,468
091-00-0000-0000-43186 Pro Shop Rental/Miscellaneous	118,681	101,394	95,691
091-00-0000-0000-43187 G/C Bar & Rest	52,070	48,902	57,549
091-00-0000-0000-43189 State Aid Pension	24,197	30,596	31,458
091-00-0000-0000-45218 Recovery Act/ Stimulus Act	0	0	0
091-00-0000-0000-46145 Gain on Loss on Sale of Fixed Ass	0	2,487	0
091-00-0000-0000-46174 Cash Over/Short	0	811	509
091-00-0000-0000-46145 Gain or Loss on Sale of Fixed Assets	0	0	0
Total Revenue	2,157,950	2,530,859	2,530,618
Expenditures:			
50002 PERMANENT WAGES	308,725	360,123	390,165
50004 TEMPORARY WAGES	178,086	204,404	240,873
50006 PREMIUM PAY	24,759	23,605	30,655
50008 LONGEVITY	2,485	2,633	2,708
50011 SHIFT DIFFERENTIAL	416	325	472
50012 FICA	39,023	44,825	50,016
50014 PENSION	43,381	52,962	59,822
50016 INSURANCE - EMPLOYEE GRP	133,592	142,082	151,557
Total Personnel	730,467	830,959	926,267
50020 ELECTRIC POWER	18,992	0	0
50022 TELEPHONE	1,260	1,131	95
50026 PRINTING	3,017	2,197	3,596
50030 RENTALS	162,075	171,918	172,930
50032 PUBLICATIONS & MEMBERSHIP	2,052	3,934	4,054
50034 TRAINING & PROF. DEVELOP	8,461	6,282	2,016
50042 REPAIRS & MAINTENANCE	5,310	6,784	44,985
50046 OTHER CONTRACT SERVICES	8,816	17,191	60,958
50050 OTHER SERVICES & CHARGES	64,727	64,942	62,416
Total Service & Charges	274,710	274,380	351,050
50054 REPAIR & MAINT SUPPLIES	22,564	45,665	22,533
50056 UNIFORMS	1,298	1,257	988
50062 FUELS, OILS & LUBRICANTS	22,639	14,758	16,248
50064 PIPE & FITTINGS	7,180	0	0
50066 CHEMICALS	158,489	199,051	191,317
50068 OPERATING MATERIALS & SUPP	63,846	69,985	78,973
Total Materials & Supplies	276,016	330,716	310,059
50070 PRO SHOP INVENTORY	58,734	57,892	65,868
50072 EQUIPMENT	147,570	31,886	47,059
Total Capital Outlay	206,304	89,777	112,927
50086 GENERAL CITY CHARGES	378,047	330,822	347,363
50088 INTERFUND TRANSFERS	125,000	146,223	22,489
Total Sundry	503,047	477,045	369,852
Total Expenditures	1,990,544	2,002,877	2,070,155

CITY OF ALLENTOWN PROGRAM BUDGET

091 GOLF COURSE FUND
08 PARKS AND RECREATION
9001 MUNICIPAL GOLF COURSE
0013 ADMINISTRATION

<u>GL Account</u>	<u>GL Desc.</u>	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
0013-50002	PERMANENT WAGES	157,516	163,573	163,573	163,573	172,246
0013-50004	TEMPORARY WAGES	125,767	145,000	145,000	145,000	150,000
0013-50006	PREMIUM PAY	2,551	2,500	2,500	2,500	2,500
0013-50008	LONGEVITY	1,752	1,943	1,943	1,943	1,911
0013-50012	FICA EXPENSES	21,588	23,754	23,754	23,754	24,989
0013-50014	PENSION EXPENSES	(31,187)	18,632	18,632	18,632	17,625
0013-50016	INSURANCE EMPLOYEE GROUP	56,921	48,843	48,843	48,843	50,455
0013-50018	OPEB EXPENSE	17,142	0	0	0	0
0013-50022	TELEPHONE	0	250	250	250	0
0013-50026	PRINTING	3,197	9,900	9,900	9,900	4,600
0013-50031	SOFTWARE	5,400	10,000	17,779	16,000	16,000
0013-50032	PUBLICATIONS & MEMBERSHIP	950	1,350	1,350	1,350	1,350
0013-50042	REPAIRS & MAINTENANCE	3,929	12,800	10,800	12,800	12,800
0013-50046	OTHER CONTRACT SERVICES	56,653	37,300	37,300	37,300	52,300
0013-50050	OTHER SERVICES & CHARGES	65,976	79,200	79,200	79,200	79,200
0013-50054	REPAIRS & MAINTENANCE SUPPLIES	266	4,500	4,500	4,500	4,500
0013-50056	UNIFORMS	2,123	3,500	3,500	3,500	3,500
0013-50068	OPERATING MATERIALS & SUPPLIES	29,444	33,250	33,250	33,250	33,250
0013-50070	PRO SHOP INVENTORY	70,213	96,000	98,600	96,000	85,000
0013-50072	EQUIPMENT EXPENSES	12,872	9,000	8,400	9,000	9,000
0013-50073	EQUIPMENT OVER \$5000	0	0	0	0	10,000
0013-50086	GENERAL CITY CHARGES	364,731	382,964	382,964	382,964	402,116
0013-50088	INTERFUND TRANSFERS	24,925	21,140	21,140	21,140	21,072
Total	ADMINISTRATION	992,729	1,105,400	1,113,179	1,111,400	1,154,415

**CITY OF ALLENTOWN
PROGRAM BUDGET**

**091 GOLF COURSE
08 PARKS AND RECREATION
9001 MUNICIPAL GOLF COURSE
0004 ADMINISTRATION**

<i>Account Number</i>	<i>2022 Actuals</i>	<i>2023 Actuals</i>	<i>2024 Actuals</i>
0004-02 PERMANENT WAGES	95,696	126,509	146,839
0004-04 TEMPORARY WAGES	114,040	126,456	131,001
0004-06 PREMIUM PAY	2,437	1,987	1,935
0004-08 LONGEVITY	1,614	1,587	1,564
0004-11 SHIFT DIFFERENTIAL	1	0	2
0004-12 FICA	16,122	19,365	21,219
0004-14 PENSION	10,329	14,091	17,842
0004-16 INSURANCE - EMPLOYEE GRP	31,808	37,802	45,201
0004-22 TELEPHONE	1,000	16	0
0004-26 PRINTING	3,017	2,197	3,596
0004-32 PUBLICATIONS & MEMBERSHIP	875	900	900
0004-42 REPAIRS & MAINTENANCE	4,507	3,890	6,769
0004-46 OTHER CONTRACT SERVICES	6,166	1,316	4,431
0004-50 OTHER SERVICES & CHARGES	64,560	64,801	62,275
0004-54 REPAIR & MAINT SUPPLIES	4,358	912	1,254
0004-68 OPERATING MATERIALS & SUPP	18,166	25,102	32,533
0004-70 PRO SHOP INVENTORY	58,734	57,892	65,868
0004-72 EQUIPMENT	931	5,257	6,569
0004-86 GENERAL CITY CHARGES	378,047	330,822	347,363
0004-88 INTERFUND TRANSFERS	125,000	146,223	22,489
Total ADMINISTRATION	937,408	967,125	919,650

CITY OF ALLENTOWN PROGRAM BUDGET

091 GOLF COURSE FUND
08 PARKS AND RECREATION
9001 MUNICIPAL GOLF COURSE
0031 GROUNDS MAINTENANCE

<u>GL Account</u>	<u>GL Desc.</u>	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
0031-50002	PERMANENT WAGES	216,992	276,356	276,356	276,356	304,135
0031-50004	TEMPORARY WAGES	133,783	135,000	135,000	135,000	155,000
0031-50006	PREMIUM PAY	14,915	25,000	25,000	25,000	35,000
0031-50008	LONGEVITY	581	541	541	541	182
0031-50011	SHIFT DIFFERENTIAL	54	750	750	750	750
0031-50012	FICA EXPENSES	27,885	33,480	33,480	33,480	37,873
0031-50014	PENSION EXPENSES	44,980	46,032	46,032	46,032	44,062
0031-50016	INSURANCE EMPLOYEE GROUP	108,515	120,670	120,670	120,670	126,139
0031-50022	TELEPHONE	0	1,150	1,150	1,150	0
0031-50030	RENTALS EXPENSES	117,477	242,711	243,761	243,761	224,220
0031-50031	SOFTWARE	8,184	9,938	12,234	9,938	11,343
0031-50032	PUBLICATIONS & MEMBERSHIP	2,823	4,620	4,620	4,620	5,420
0031-50034	TRAINING & PROF DEVELOPMENT	5,442	8,500	8,500	8,500	6,000
0031-50042	REPAIRS & MAINTENANCE	19,001	27,000	27,000	27,000	20,000
0031-50046	OTHER CONTRACT SERVICES	4,521	10,762	14,212	14,212	14,212
0031-50050	OTHER SERVICES & CHARGES	100	142	142	142	142
0031-50054	REPAIRS & MAINTENANCE SUPPLIES	26,254	42,000	41,455	42,000	43,000
0031-50056	UNIFORMS	545	2,500	2,500	2,500	2,500
0031-50062	FUELS, OILS & LUBRICANTS	29,037	79,000	79,000	79,000	59,000
0031-50066	CHEMICALS	202,812	214,900	214,900	214,900	214,900
0031-50068	OPERATING MATERIALS & SUPPLIES	33,881	63,345	59,345	59,345	50,345
0031-50072	EQUIPMENT EXPENSES	0	0	13,804	10,804	7,500
0031-50073	EQUIPMENT OVER \$5000	0	60,000	60,000	60,000	65,000
Total	GROUNDS MAINTENANCE	997,783	1,404,397	1,420,452	1,415,701	1,426,723

**CITY OF ALLENTOWN
PROGRAM BUDGET**

091 GOLF COURSE
08 PARKS AND RECREATION
9001 MUNICIPAL GOLF COURSE
0001 GROUNDS MAINTENANCE

<i>Account Number</i>	<i>2022 Actuals</i>	<i>2023 Actuals</i>	<i>2024 Actuals</i>
0001-02 PERMANENT WAGES	213,029	233,614	243,326
0001-04 TEMPORARY WAGES	64,046	77,948	109,871
0001-06 PREMIUM PAY	22,322	21,618	28,720
0001-08 LONGEVITY	871	1,046	1,144
0001-11 SHIFT DIFFERENTIAL	415	325	469
0001-12 FICA	22,901	25,460	28,797
0001-14 PENSION	33,052	38,871	41,980
0001-16 INSURANCE - EMPLOYEE GRP	101,784	104,280	106,356
0001-20 ELECTRIC POWER	18,992	0	0
0001-22 TELEPHONE	260	1,115	95
0001-30 RENTALS	162,075	171,918	172,930
0001-32 PUBLICATIONS & MEMBERSHIP	1,177	3,034	3,154
0001-34 TRAINING & PROF. DEVELOP	8,461	6,282	2,016
0001-42 REPAIRS & MAINTENANCE	803	2,895	1,580
0001-46 OTHER CONTRACT SERVICES	2,650	1,350	5,000
0001-50 OTHER SERVICES & CHARGES	167	141	141
0001-54 REPAIR & MAINT SUPPLIES	16,868	39,060	21,278
0001-56 UNIFORMS	1,298	1,257	988
0001-62 FUELS, OILS & LUBRICANTS	22,639	14,758	16,248
0001-64 PIPE & FITTINGS	7,180	0	0
0001-66 CHEMICALS	158,489	199,051	191,317
0001-68 OPERATING MATERIALS & SUPP	42,904	43,783	46,440
0001-72 EQUIPMENT	92,408	26,628	40,491
Total GROUNDS MAINTENANCE	994,791	1,014,434	1,062,341

CITY OF ALLENTOWN PROGRAM BUDGET

091	GOLF COURSE FUND					
08	PARKS AND RECREATION					
9001	MUNICIPAL GOLF COURSE					
0073	CAPITAL IMPROVEMENTS					
<u>GL Account</u>	<u>GL Desc.</u>	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
0073-50046	OTHER CONTRACT SERVICES	25,592	400,000	517,587	517,587	300,000
Total	CAPITAL IMPROVEMENTS	25,592	400,000	517,587	517,587	300,000

**CITY OF ALLENTOWN
PROGRAM BUDGET**

091 GOLF COURSE
08 PARKS AND RECREATION
9001 MUNICIPAL GOLF COURSE
0005 CAPITAL IMPROVEMENTS

<i>Account Number</i>		<i>2022 Actuals</i>	<i>2023 Actuals</i>	<i>2024 Actuals</i>
0005-42	REPAIRS & MAINTENANCE	0	0	36,636
0005-46	OTHER CONTRACT SERVICES	221,891	14,525	51,527
0005-54	REPAIR & MAINT SUPPLIES	1,338	5,692	0
0005-68	OPERATING MATERIALS & SUPP	2,776	1,100	0
0005-72	EQUIPMENT	54,231	0	0
Total	CAPITAL IMPROVEMENTS	280,236	21,317	88,163