

Village of Golf
Adopted General Fund Budget
Fiscal Year 2017
Summary

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	variance	
						dollar	%
Revenues							
*Ad-Valorem Taxes	\$873,272	\$882,574	\$987,197	\$948,803	\$943,630	(\$5,174)	-1%
Communication Services Tax	\$56,516	\$27,653	\$20,221	\$19,500	\$20,000	\$500	3%
Licenses & Permits	\$91,564	\$149,147	\$141,638	\$113,500	\$83,500	(\$30,000)	-26%
Franchise Fees	\$64,457	\$64,957	\$70,105	\$66,500	\$67,000	\$500	1%
State Shared Revenue	\$22,337	\$23,999	\$25,435	\$26,400	\$26,750	\$350	1%
Other Revenue	\$16,062	\$22,025	\$25,051	\$4,600	\$3,500	(\$1,100)	-24%
Operating Transfers In	\$193,500	\$193,500	\$193,500	\$416,000	\$416,000	(\$0)	0%
Total Revenues	\$1,349,423	\$1,396,281	\$1,463,147	\$1,595,303	\$1,560,380	(\$34,924)	-2%
Expenditures							
Administration	\$288,811	\$211,934	\$219,941	\$343,974	\$397,286	\$53,312	15%
Public Safety	\$635,510	\$619,382	\$722,054	\$610,633	\$607,754	(\$2,879)	0%
Grounds Maintenance	\$255,634	\$297,296	\$279,677	\$292,175	\$322,737	\$30,562	10%
Fire Rescue	\$140,540	\$146,161	\$152,008	\$200,000	\$208,000	\$8,000	4%
Post Office	\$38,072	\$40,513	\$24,789	\$25,991	\$27,365	\$1,374	5%
Building Services	\$0	\$69,392	\$71,627	\$54,433	\$57,093	\$2,660	5%
Total Expenditures	\$1,358,566	\$1,384,677	\$1,470,096	\$1,527,206	\$1,620,235	\$93,029	6%
Excess (Revenues)/Expenditures	(\$9,143)	\$11,605	(\$6,950)	\$68,098	(\$59,855)		
Assigned/(Reserved) Fund Balance	\$9,143	(\$11,605)	\$6,950	(\$68,878)	\$59,856		
Total Operating Budget	\$1,358,566	\$1,396,281	\$1,470,096	\$1,595,303	\$1,620,235		

*Taxable value of \$155,569,267. Millage Rate 6.3849 (roll back)

Village of Golf
General Fund Revenue
Adopted Budget - FY2017

General Ledger Code/Description	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	variance	
001.00.311.00300 AD VALOREM TAXES	\$987,197	\$948,803	\$943,630	-0.55%	(\$5,174)
001.00.315.00300 COMMUNICATION SERVICES TAX	\$20,221	\$19,500	\$20,000	2.56%	\$500
001.00.316.00300 BUSINESS TAX RECEIPT	\$19,107	\$18,500	\$18,500	0.00%	\$0
001.00.322.00300 BUILDING PERMITS	\$122,531	\$95,000	\$65,000	-31.58%	(\$30,000)
001.00.323.00300 FRANCHISE FEES	\$70,105	\$66,500	\$67,000	0.75%	\$500
001.00.335.00300 ALCOHOLIC BEVERAGE TAX	\$189	\$200	\$600	200.00%	\$400
001.00.335.00301 HALF CENT SALES TAX	\$19,481	\$20,375	\$20,500	0.61%	\$125
001.00.335.00302 STATE REVENUE SHARING	\$5,765	\$5,825	\$5,650	-3.00%	(\$175)
001.00.341.00300 SERVICE CHARGE - TRANSPONDERS	\$2,000	\$3,000	\$3,000	0.00%	\$0
001.00.360.00300 MISCELLANEOUS REVENUE	\$19,511	\$0	\$0	0.00%	\$0
001.00.361.00300 INTEREST AND OTHER EARNINGS	\$3,540	\$1,600	\$500	-68.75%	(\$1,100)
001.00.381.00300 OPERATING TRANSFERS IN	\$193,500	\$416,000	\$416,000	0.00%	(\$0)
Total General Fund Revenues	\$1,463,147	\$1,595,303	\$1,560,380	-2.19%	(\$34,924)

Village of Golf
Administration
Adopted Budget - FY2017

General Ledger Code/Description	FY2015 Actuals	FY2016 Adopted	FY2017 Adopted	variance	
001.01.513.12000 PAYROLL	\$50,366	\$114,488	\$142,825	25%	\$28,337
001.01.513.21000 PAYROLL TAXES	\$3,295	\$8,759	\$10,926	25%	\$2,167
001.01.513.22000 RETIREMENT CONTRIBUTIONS	\$5,894	\$6,659	\$11,696	76%	\$5,037
001.01.513.23000 LIFE & HEALTH INSURANCE	\$7,543	\$45,933	\$62,418	36%	\$16,485
001.01.513.24000 WORKERS COMPENSATION	\$44	\$282	\$371	32%	\$89
001.01.513.31000 PROFESSIONAL SERVICES	\$63,504	\$57,000	\$52,600	-8%	(\$4,400)
001.01.513.32000 ACCOUNTING & AUDITING	\$20,760	\$26,500	\$26,500	0%	\$0
001.01.513.34000 OTHER CONTRACTUAL SERVICES	\$0	\$2,241	\$0	-100%	(\$2,241)
001.01.513.40000 TRAVEL & PER DIEM	\$5,836	\$9,984	\$10,000	0%	\$16
001.01.513.41000 TELEPHONE	\$3,145	\$2,850	\$5,700	100%	\$2,850
001.01.513.43000 UTILITIES	\$8,017	\$7,300	\$7,900	8%	\$600
001.01.513.44000 RENTALS & LEASES	\$852	\$2,160	\$2,150	0%	(\$10)
001.01.513.45000 INSURANCE	\$5,255	\$3,502	\$3,500	0%	(\$2)
001.01.513.46000 REPAIRS & MAINTENANCE	\$6,581	\$2,416	\$3,000	24%	\$584
001.01.513.47000 PRINTING & BINDING	\$1,449	\$3,000	\$2,400	-20%	(\$600)
001.01.513.49000 OTHER CURRENT CHARGES	\$10,438	\$12,500	\$22,800	82%	\$10,300
001.01.513.51000 OFFICE SUPPLIES	\$4,499	\$5,500	\$5,000	-9%	(\$500)
001.01.513.52000 OPERATING SUPPLIES	\$4,073	\$1,500	\$2,500	67%	\$1,000
001.01.513.54000 DUES & SUBSCRIPTIONS	\$8,803	\$6,400	\$5,000	-22%	(\$1,400)
001.01.513.62000 CAPITAL OUTLAY - BLDG	\$5,729	\$0	\$0	0%	\$0
001.01.513.99000 CONTINGENCY	\$3,856	\$25,000	\$20,000	-20%	(\$5,000)
Total Administration	\$219,941	\$343,974	\$397,286	15%	\$53,312

Village of Golf
Public Safety
Adopted Budget - FY2017

General Ledger Code/Description	FY2015	FY2016	FY2017	variance	
	Actual	Adopted	Adopted		
001.02.521.12000 PAYROLL	\$292,832	\$0	\$0	0%	\$0
001.02.521.14000 OVERTIME	\$5,965	\$0	\$0	0%	\$0
001.02.521.21000 PAYROLL TAXES	\$23,113	\$0	\$0	0%	\$0
001.02.521.22000 RETIREMENT CONTRIBUTIONS	\$7,604	\$2,699	\$0	-100%	(\$2,699)
001.02.521.23000 LIFE & HEALTH INSURANCE	\$86,452	\$0	\$0	0%	\$0
001.02.521.24000 WORKERS COMPENSATION	\$8,494	\$0	\$0	0%	\$0
001.02.521.31000 PROFESSIONAL SERVICES	\$1,523	\$0	\$0	0%	\$0
001.02.521.34000 OTHER CONTRACTUAL SERVICES	\$202,053	\$496,863	\$512,214	3%	\$15,351
001.02.521.41000 TELEPHONE/COMMUNICATIONS	\$10,178	\$32,256	\$14,900	-54%	(\$17,356)
001.02.521.43000 UTILITIES	\$4,745	\$5,690	\$5,690	0%	\$0
001.02.521.44000 RENTALS & LEASES	\$13,863	\$17,400	\$17,400	0%	\$0
001.02.521.45000 INSURANCE	\$7,681	\$4,600	\$4,600	0%	\$0
001.02.521.46000 REPAIRS & MAINTENANCE	\$6,191	\$4,600	\$4,600	0%	\$0
001.02.521.51000 OFFICE SUPPLIES	\$207	\$250	\$250	0%	\$0
001.02.521.52000 OPERATING SUPPLIES	\$19,033	\$14,500	\$12,500	-14%	(\$2,000)
001.02.521.54000 DUES & SUBSCRIPTIONS	\$10,983	\$10,000	\$10,600	6%	\$600
001.02.521.64000 CAPITAL OUTLAY - EQUIPMENT	\$21,136	\$21,775	\$25,000	0%	\$3,225
Total Public Safety	\$722,054	\$610,633	\$607,754	0%	(\$2,879)

Village of Golf
Grounds Maintenance
Adopted Budget - FY2017

General Ledger Code/Description	FY2015	FY2016	FY2017	variance	
	Actual	Adopted	Adopted		
001.03.539.12000 PAYROLL	\$9,146	\$16,640	\$17,439	5%	\$799
001.03.539.21000 PAYROLL TAXES	\$677	\$1,274	\$1,334	5%	\$60
001.03.539.22000 RETIREMENT CONTRIBUTIONS	\$904	\$0	\$1,147	100%	\$1,147
001.03.539.23000 HEALTH INSURANCE	\$3,477	\$7,587	\$5,934	-22%	(\$1,653)
001.03.539.24000 WORKERS COMPENSATION	\$217	\$775	\$813	5%	\$38
001.03.539.34000 CONTRACTUAL SERVICES	\$221,707	\$240,000	\$260,720	9%	\$20,720
001.03.539.41000 TELEPHONE	\$232	\$132	\$150	14%	\$18
001.03.539.43000 UTILITIES	\$13,795	\$3,622	\$3,850	6%	\$228
001.03.539.45000 COMMERCIAL INSURANCE	\$3,962	\$1,495	\$1,600	7%	\$105
001.03.539.46000 REPAIRS & MAINTENANCE	\$12,902	\$5,000	\$5,000	0%	\$0
001.03.539.52000 OPERATING SUPPLIES	\$12,659	\$15,650	\$24,750	58%	\$9,100
Total Grounds Maintenance	\$279,677	\$292,175	\$322,737	10%	\$30,562

Village of Golf
Post Office
Adopted Budget - FY2017

General Ledger Code/Description	FY2015	FY2016	FY2017	variance	
	Actual	Adopted	Adopted		
001.05.519.12000 PAYROLL	\$16,323	\$18,342	\$19,076	4%	\$734
001.05.519.21000 PAYROLL TAXES	\$508	\$1,403	\$1,459	4%	\$56
001.05.519.22000 RETIREMENT CONTRIBUTION	\$873	\$0	\$0	0%	\$0
001.05.519.23000 LIFE & HEALTH INSURANCE	\$1,043	\$0	\$0	0%	\$0
001.05.519.24000 WORKERS COMPENSATION	\$97	\$387	\$200	-48%	(\$187)
001.05.519.44000 RENTALS & LEASES	\$3,888	\$3,888	\$4,000	3%	\$112
001.05.519.45000 INSURANCE	\$323	\$471	\$1,080	129%	\$609
001.05.519.46000 REPAIRS & MAINTENANCE	\$943	\$1,000	\$1,000	0%	\$0
001.05.519.49000 OTHER CURRENT CHARGES	\$107	\$0	\$0	0%	\$0
001.05.519.51000 OFFICE SUPPLIES	\$685	\$500	\$550	10%	\$50
Total Post Office	\$24,789	\$25,991	\$27,365	5%	\$1,374

Village of Golf
Building Services
Adopted Budget - FY2017

General Ledger Code/Description	FY2015	FY2016	FY2017	variance	
	Actual	Adopted	Adopted		
001.06.517.12000 PAYROLL	\$22,887	\$22,933	\$25,163	10%	\$2,230
001.06.517.21000 PAYROLL TAXES	\$2,162	\$1,754	\$1,925	10%	\$171
001.06.517.22000 RETIREMENT CONTRIBUTIONS	\$3,711	\$1,835	\$2,013	10%	\$178
001.06.517.23000 LIFE & HEALTH INSURANCE	\$4,027	\$7,599	\$8,064	6%	\$465
001.06.517.24000 WORKERS COMPENSATION	\$28	\$62	\$68	10%	\$6
001.06.517.31000 PROFESSIONAL SERVICES	\$38,577	\$20,000	\$19,500	-3%	(\$500)
001.06.517.54000 DUES & SUBSCRIPTIONS	\$235	\$250	\$360	44%	\$110
Total Building Services	\$71,627	\$54,433	\$57,093	5%	\$2,660

Village of Golf
Special Revenue Fund
Adopted Budget - FY2017

General Ledger Code/Description	FY2014 Actual	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	variance	
101.00.312.00300 LOCAL OPTION GAS TAXES	\$0	\$34,721	\$34,600	\$38,622	12%	\$4,022
101.00.360.00300 MISCELLANEOUS REVENUE	\$0	\$2,000	\$2,030	\$0	100%	(\$2,030)
Total Revenues	\$0	\$36,721	\$36,630	\$38,622	5%	\$1,992
Grounds Maintenance						
101.00.539.12000 PAYROLL	\$0	\$22,850	\$16,640	\$17,439	5%	\$799
101.00.539.21000 PAYROLL TAXES	\$0	\$1,725	\$1,274	\$1,334	5%	\$60
101.00.539.22000 RETIREMENT CONTRIBUTIONS	\$0	\$0	\$0	\$1,147	0%	\$1,147
101.00.539.23000 HEALTH INSURANCE	\$0	\$8,004	\$7,587	\$5,934	-22%	(\$1,653)
101.00.539.24000 WORKERS COMPENSATION	\$0	\$507	\$775	\$813	0%	\$38
101.00.539.24000 STREET LIGHTING	\$0	\$0	\$10,354	\$11,955	100%	\$1,601
Total Expenditures	\$0	\$33,087	\$36,630	\$38,622	5%	\$1,992
Excess (Revenues)/Expenditures	\$0	\$3,634	\$0	\$0		

Village of Golf
Utility Fund
Adopted Budget - FY2017

General Ledger Code/Description	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	variance	
Revenues					
401.00.343.00600 WATER REVENUE	\$989,070	\$979,443	\$998,258	2%	\$18,815
401.00.343.00601 SEWER REVENUE	\$899,363	\$892,381	\$920,210	3%	\$27,829
401.00.343.00602 HYDRANT REVENUE	\$14,700	\$15,000	\$15,000	0%	\$0
401.00.343.00603 OTHER INCOME	\$13,024	\$10,000	\$10,000	0%	\$0
401.00.343.00604 LIEN SEARCHES	\$9,700	\$5,000	\$5,000	0%	\$0
401.00.361.00100 INTEREST INCOME	\$541	\$1,771	\$2,000	13%	\$229
Total Utility Revenues	\$1,926,398	\$1,903,595	\$1,950,468	2%	\$46,873
Expenditures					
401.00.536.12000 PAYROLL	\$347,070	\$246,786	\$261,866	6%	\$15,080
401.00.536.14000 OVERTIME	\$9,889	\$10,200	\$9,200	-10%	(\$1,000)
401.00.536.21000 PAYROLL TAXES	\$27,146	\$19,658	\$20,737	5%	\$1,079
401.00.536.22001 RETIREMENT CONTRIBUTIONS	\$31,594	\$19,743	\$19,033	-4%	(\$710)
401.00.536.23000 HEALTH INSURANCE	\$60,277	\$53,829	\$70,357	31%	\$16,528
401.00.536.24000 WORKERS COMPENSATION	\$5,556	\$10,933	\$11,601	6%	\$668
401.00.536.31000 PROFESSIONAL SERVICES	\$47,302	\$25,000	\$20,000	-20%	(\$5,000)
401.00.536.32000 ACCOUNTING & AUDITING	\$31,140	\$26,500	\$26,500	0%	\$0
401.00.536.34000 OTHER CONTRACTUAL SERVICES	\$348,356	\$378,816	\$389,200	3%	\$10,384
401.00.536.41000 TELEPHONE	\$1,954	\$1,165	\$1,700	46%	\$535
401.00.536.43000 UTILITIES	\$64,971	\$69,600	\$65,000	-7%	(\$4,600)
401.00.536.44000 RENTALS & LEASES	\$1,278	\$0	\$0	0%	\$0
401.00.536.45000 COMMERCIAL INSURANCE	\$42,592	\$48,000	\$48,000	0%	\$0
401.00.536.46000 REPAIRS & MAINTENANCE	\$59,319	\$82,375	\$58,500	-29%	(\$23,875)
401.00.536.49000 OTHER CURRENT CHARGES	\$6,887	\$250	\$1,950	680%	\$1,700
401.00.536.51000 OFFICE SUPPLIES	\$33	\$500	\$500	0%	\$0
401.00.536.52000 OPERATING SUPPLIES	\$91,629	\$86,500	\$92,500	7%	\$6,000
401.00.536.54000 DUES, MEMBERSHIPS & SUBSCRIPTIONS	\$2,208	\$5,650	\$5,650	0%	\$0
401.00.536.63000 CAPITAL OUTLAY - INFRASTRUCTURE	\$74,460	\$396,250	\$363,000	-8%	(\$33,250)
401.00.536.64000 CAPITAL OUTLAY - MACHINERY & EQUIPME	\$0	\$25,000	\$195,800	683%	\$170,800
401.00.536.71000 DEBT SERVICE	\$40,975	\$149,717	\$149,717	0%	\$0
401.00.581.91000 OPERATING TRANSFERS OUT	\$193,500	\$416,000	\$416,000	0%	(\$0)
401.00.536.99000 DEPRECIATION EXPENSE	\$309,017	\$0	\$0	0%	\$0
Total Utility Expenses	\$1,797,153	\$2,072,472	\$2,226,810	7%	\$154,338
Excess (Revenues)/Expenditures	\$129,245	(\$168,877)	(\$276,342)		
*Appropriated/(Reserved) Net Assets	(\$129,245)	\$168,877	\$276,342		
Excess (Revenues)/Expenditures	\$0	\$0	\$0		

*Current Fund Balance = \$1,642,973