

### Budget Unit Summary

**AGENCY/DEPARTMENT NAME:** Golf Fund - Summary

**BUDGET TITLE & NUMBER:** 60-Summary

**DEPARTMENT DESCRIPTION:** *Summary of all the costs for the Golf Enterprise Fund*

<i>Resources</i>	<i>Actual Last year</i>	<i>Budgeted Current year</i>	<i>Estimated Current</i>	<i>Requested Next year</i>	<i>Final next year</i>
<i>Personnel Services</i>	302,088	323,582	323,582	307,922	307,922
<i>Supplies</i>	22,384	24,420	24,420	24,120	24,120
<i>Purchased Services</i>	277,182	255,215	270,215	255,190	275,190
<i>Fixed Cost</i>	773,967	249,290	160,089	158,808	168,818
<i>Capital Outlay</i>	64,548	61,800	61,800	69,000	69,000
<i>Gross City Cost</i>	1,440,169	914,307	840,106	815,040	845,050
<i>Revenue</i>	961,809	965,680	965,030	901,100	901,100
<i>Net City cost</i>	478,360	(51,373)	(124,924)	(86,061)	(56,050)
<i>Budgeted Positions</i>	6	6	6	6	6

**SUMMARY OF CHANGES:** *See individual budget units.*

**OBJECTIVES:**

#### PERFORMANCE MEASURES

	<i>2008 Actual</i>	<i>2009 Estimated</i>	<i>2010 Projected</i>
<i>Efficiency Measures</i>			
<i>Per Capita Cost (city support)</i>	\$ 65.63	\$ (17.14)	\$ (11.81)

**Finance Recommendation:** *See individual budget units.*

**Council Action:** *See individual budget units.*

**SUMMARY****GOLF ENTERPRISE FUND****BUDGET SUMMARY**

<b>Account Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
<b>REVENUE</b>					
Charges for Services	729,403	738,480	738,480	681,900	681,900
Sales of Merchandise	221,522	212,300	212,300	212,300	212,300
Other	6,657	8,900	8,250	900	900
Interest Income	4,227	6,000	6,000	6,000	6,000
Reserve	(4,063,313)	(3,992,260)	(4,541,673)	(4,416,749)	(4,416,749)
<b>TOTAL REVENUE</b>	<b>(3,101,504)</b>	<b>(3,026,580)</b>	<b>(3,576,643)</b>	<b>(3,515,649)</b>	<b>(3,515,649)</b>

**BUDGET SUMMARY**

Personnel	302,088	323,582	323,582	307,922	307,922
Supplies	22,384	24,420	24,420	24,120	24,120
Purchased Services	277,182	255,215	270,215	255,190	275,190
Fixed Costs	773,967	249,290	160,089	158,808	168,818
Capital Outlay	64,548	61,800	61,800	69,000	69,000
Reserves	(4,541,673)	(3,940,887)	(4,416,749)	(4,330,689)	(4,360,699)
<b>Gross City Cost</b>	<b>(3,101,504)</b>	<b>(3,026,580)</b>	<b>(3,576,643)</b>	<b>(3,515,649)</b>	<b>(3,515,649)</b>

**FUND REVENUE SUMMARY**

**GOLF ENTERPRISE FUND**

**REVENUE DETAIL**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
36960	Golf Club Rental	2,355	1,250	1,250	1,250	1,250
36900	Sales - Pro Shop	53,518	64,500	64,500	64,500	64,500
36905	Sales - Food	73,951	38,000	38,000	38,000	38,000
36910	Sales - Beverage	85,357	76,000	76,000	76,000	76,000
36915	Prepackaged Food & Beverage	6,341	32,550	32,550	32,550	32,550
	<b>Total Pro Shop</b>	<b>221,522</b>	<b>212,300</b>	<b>212,300</b>	<b>212,300</b>	<b>212,300</b>
36950	Green Fees	514,267	516,500	516,500	479,200	475,500
36955	Cart Rentals	188,040	194,180	194,180	178,600	178,600
36965	Range Fees	27,035	24,100	24,100	24,100	24,100
36980	Lessons	-	3,700	3,700	-	3,700
36920	Discounts	61	-	-	-	-
31610	Interest Earned	4,227	6,000	6,000	6,000	6,000
31121	Sales Tax Service Fee	501	540	250	540	540
36050	Room Rental	156	360	-	360	360
	<b>Total Course Operations</b>	<b>734,287</b>	<b>745,380</b>	<b>744,730</b>	<b>688,800</b>	<b>688,800</b>
36010	Enhancement Assessment	6,000	8,000	8,000	-	-
39395	Debt Service Reserve	16,500	16,500	16,500	16,500	16,500
39399	Unappropriated Reserves	(4,079,813)	(4,008,760)	(4,558,173)	(4,433,249)	(4,433,249)
	<b>Total Reserves</b>	<b>(4,063,313)</b>	<b>(3,992,260)</b>	<b>(4,541,673)</b>	<b>(4,416,749)</b>	<b>(4,416,749)</b>
	<b>Total Revenue</b>	<b>(3,101,504)</b>	<b>(3,026,580)</b>	<b>(3,576,643)</b>	<b>(3,515,649)</b>	<b>(3,515,649)</b>

**REVENUE SUMMARY**

Charges for Services	729,403	738,480	738,480	681,900	681,900
Sales of Merchandise	221,522	212,300	212,300	212,300	212,300
Other	6,657	8,900	8,250	900	900
Interest Income	4,227	6,000	6,000	6,000	6,000
Reserve	(4,063,313)	(3,992,260)	(4,541,673)	(4,416,749)	(4,416,749)
<b>Total Revenue</b>	<b>(3,101,504)</b>	<b>(3,026,580)</b>	<b>(3,576,643)</b>	<b>(3,515,649)</b>	<b>(3,515,649)</b>

**FUND EXPENDITURES SUMMARY**

**GOLF ENTERPRISE FUND**

**BUDGET DETAIL**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
51100	Salaries & Wages	259,390	273,500	273,500	259,200	259,200
51110	FICA	21,136	16,957	16,957	16,070	16,070
51115	Medicare	4,946	3,966	3,966	3,758	3,758
51120	Worker's Comp	10,910	14,544	14,544	14,544	14,544
51210	Unemployment Insurance	-	5,615	5,615	5,350	5,350
51220	Health Insurance	5,706	9,000	9,000	9,000	9,000
	<b>Total Personnel</b>	<b>302,088</b>	<b>323,582</b>	<b>323,582</b>	<b>307,922</b>	<b>307,922</b>
52010	General Supplies	21,489	20,550	20,550	20,250	20,250
53310	Uniforms	257	2,070	2,070	2,070	2,070
53105	Equipment <\$5000	638	1,800	1,800	1,800	1,800
	<b>Total Supplies</b>	<b>22,384</b>	<b>24,420</b>	<b>24,420</b>	<b>24,120</b>	<b>24,120</b>
53080	Dues & Subscriptions	1,592	660	660	660	660
53110	Fees / Permits / License	1,091	385	385	360	360
53320	Utilities - Electrical	46,639	39,970	39,970	41,970	41,970
53340	Utilities - Water & Sewer	1,128	2,000	2,000	-	-
53345	Utilities - Trash	1,686	1,920	1,920	1,920	1,920
53290	Telephone Expense	6,837	6,540	6,540	6,540	6,540
53180	Postage	30	-	-	-	-
52080	Fuel & Oil	24,338	24,200	24,200	24,200	24,200
52060	Sand / Soil	-	8,000	8,000	8,000	8,000
52050	Seed / Sod / Trees	-	1,000	1,000	1,000	1,000
52040	Chemical & Fertilizer	25,987	27,000	27,000	27,000	27,000
52045	Landscaping	-	900	900	900	900
53120	Legal Fees	16,105	-	10,000	-	15,000
53020	Auditor Fees	3,096	2,000	2,000	2,000	2,000
53302	Trustee Fees	4,917	-	5,000	-	5,000
53060	Misc Contract Services	600	600	600	600	600
53210	Professional Services	25,800	25,800	25,800	25,800	25,800
53130	Marketing & Promotions	5,837	15,000	15,000	15,000	15,000
53050	Management Fees	60,000	60,000	60,000	60,000	60,000
53230	Recruitment	2,029	1,800	1,800	1,800	1,800
53270	Repair & Maint - Vehicle	-	360	360	360	360
53250	Repair & Maintenance	3,974	13,000	13,000	2,280	2,280
53260	Repair & Maint - Building & Grounds	22,886	2,880	2,880	600	600
53245	Repair & Maint - Cart Pat	3,133	4,200	4,200	4,200	4,200
53240	Repair & Maint - Equipment	19,345	17,000	17,000	30,000	30,000
53300	Travel/Meetings	52	-	-	-	-
53280	Staff Development	80	-	-	-	-
	<b>Total Purchased Services</b>	<b>277,182</b>	<b>255,215</b>	<b>270,215</b>	<b>255,190</b>	<b>275,190</b>
53335	GC Security	1,831	960	960	960	960
55260	Insurance-CIRSA	35,256	20,597	14,431	12,850	24,000
55270	Insurance-Other	-	-	-	-	-
55170	Depreciation Expense	98,718	83,035	98,718	89,208	89,208
53030	Bank Charge	16,080	11,900	11,900	11,900	11,900
55220	Credit Card Charges	305	240	240	240	240
58240	Interest Capital Lease	2,089	-	-	-	-
58210	Interest 1996A1	213,977	-	-	-	-
58220	Interest 1996B	29,250	-	-	-	-
58230	Interest 1996A	215,247	-	-	-	-

**FUND EXPENDITURES SUMMARY**

**GOLF ENTERPRISE FUND**

**BUDGET DETAIL**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
55120	GC Food	26,681	17,860	17,860	17,860	17,860
55130	GC Bar	29,377	22,800	22,800	22,800	22,800
55140	GC Pro Shop	32,433	41,475	41,475	41,475	41,475
55150	Prepackaged Food & Beverage	17,206	17,903	17,903	17,903	17,903
55300	Leases Rentals	21,341	20,520	20,520	20,820	19,680
55305	Cart Leases	10,667	12,000	12,000	12,000	12,000
55060	Cash Over / Short	87	-	-	-	-
55020	Bad Debts	25	-	-	-	-
	<b>Total Fixed Costs</b>	<b>773,967</b>	<b>249,290</b>	<b>160,089</b>	<b>158,808</b>	<b>168,818</b>
55050	Capital Lease	64,548	61,800	61,800	69,000	69,000
	<b>Total Capital Outlay</b>	<b>64,548</b>	<b>61,800</b>	<b>61,800</b>	<b>69,000</b>	<b>69,000</b>
59010	Debt Services Reserves GC	16,500	16,500	16,500	16,500	16,500
59040	To Fund Balance Reserve	(4,558,173)	(3,957,387)	(4,433,249)	(4,347,189)	(4,377,199)
	<b>Total Reserves</b>	<b>(4,541,673)</b>	<b>(3,940,887)</b>	<b>(4,416,749)</b>	<b>(4,330,689)</b>	<b>(4,360,699)</b>
	<b>Gross City Cost</b>	<b>(3,101,504)</b>	<b>(3,026,580)</b>	<b>(3,576,643)</b>	<b>(3,515,649)</b>	<b>(3,515,649)</b>

**BUDGET SUMMARY**

Personnel	302,088	323,582	323,582	307,922	307,922
Supplies	22,384	24,420	24,420	24,120	24,120
Purchased Services	277,182	255,215	270,215	255,190	275,190
Fixed Costs	773,967	249,290	160,089	158,808	168,818
Capital Outlay	64,548	61,800	61,800	69,000	69,000
Reserves	(4,541,673)	(3,940,887)	(4,416,749)	(4,330,689)	(4,360,699)
<b>Gross City Cost</b>	<b>(3,101,504)</b>	<b>(3,026,580)</b>	<b>(3,576,643)</b>	<b>(3,515,649)</b>	<b>(3,515,649)</b>

## Budget Unit Summary

**AGENCY/DEPARTMENT NAME:** Golf - Pro Shop/Restaurant

**BUDGET TITLE & NUMBER:** 60-680

**DEPARTMENT DESCRIPTION:** *Tracking costs for the Pro shop and Restaurant for the Golf Course*

<i>Resources</i>	<i>Actual Last year</i>	<i>Budgeted Current year</i>	<i>Projected Current Year</i>	<i>Requested Next year</i>	<i>Final next year</i>
<i>Personnel Services</i>	164,012	152,536	152,536	147,279	147,279
<i>Supplies</i>	17,820	16,520	16,520	16,220	16,220
<i>Purchased Services</i>	44,063	49,685	49,685	49,660	49,660
<i>Fixed Costs</i>	135,557	130,938	130,938	131,238	130,098
<i>Capital Outlay</i>	57,919	27,000	27,000	0	0
<i>Gross City Cost</i>	419,371	376,679	376,679	344,397	343,257
<i>Revenue</i>	226,406	219,200	218,550	219,200	219,200
<i>Net City cost</i>	192,965	157,479	158,129	125,197	124,057
<i>Budgeted Positions</i>	3	3	3	3	3

**SUMMARY OF CHANGES:**

**OBJECTIVES:**

### PERFORMANCE MEASURES

	<i>2008 Actual</i>	<i>2009 Estimated</i>	<i>2010 Projected</i>
<i>Efficiency Measures/Rounds Played</i>	26,046	24,783	22,502
<i>Cost per Round played</i>	\$ 7.41	\$ 6.38	\$ 5.51
<i>Per Capita Cost (city support)</i>	\$ 26.47	\$ 21.69	\$ 17.18

**Finance Recommendation:** *Approve as requested.*

**Council Action:** *Approved*

**PRO SHOP/RESTAURANT**

**GOLF ENTERPRISE FUND**

**REVENUE DETAIL**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
36960	Golf Club Rental	2,355	1,250	1,250	1,250	1,250
36900	Sales - Pro Shop	53,518	64,500	64,500	64,500	64,500
36905	Sales - Food	73,951	38,000	38,000	38,000	38,000
36910	Sales - Beverage	85,357	76,000	76,000	76,000	76,000
36915	Prepackaged Food & Beverage	6,341	32,550	32,550	32,550	32,550
	<b>Total Pro Shop</b>	<b>221,522</b>	<b>212,300</b>	<b>212,300</b>	<b>212,300</b>	<b>212,300</b>
31610	Interest Earned	4,227	6,000	6,000	6,000	6,000
31121	Sales Tax Service Fee	501	540	250	540	540
36050	Room Rental	156	360	-	360	360
	<b>Total Course Operations</b>	<b>4,884</b>	<b>6,900</b>	<b>6,250</b>	<b>6,900</b>	<b>6,900</b>
	<b>Total Revenue</b>	<b>226,406</b>	<b>219,200</b>	<b>218,550</b>	<b>219,200</b>	<b>219,200</b>

**REVENUE SUMMARY**

Sales of Merchandise	221,522	212,300	212,300	212,300	212,300
Other	657	900	250	900	900
Interest Income	4,227	6,000	6,000	6,000	6,000
<b>Total Revenue</b>	<b>226,406</b>	<b>219,200</b>	<b>218,550</b>	<b>219,200</b>	<b>219,200</b>

**PRO SHOP/RESTAURANT**

**GOLF ENTERPRISE FUND**

**BUDGET DETAIL**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
51100	Salaries & Wages	140,701	128,800	128,800	124,000	124,000
51110	FICA	12,236	7,986	7,986	7,688	7,688
51115	Medicare	2,863	1,868	1,868	1,798	1,798
51120	Worker's Comp	5,455	7,344	7,344	7,344	7,344
51210	Unemployment Insurance	-	2,938	2,938	2,849	2,849
51220	Health Insurance	2,757	3,600	3,600	3,600	3,600
	<b>Total Personnel</b>	<b>164,012</b>	<b>152,536</b>	<b>152,536</b>	<b>147,279</b>	<b>147,279</b>
52010	General Supplies	17,580	15,050	15,050	14,750	14,750
53310	Uniforms	198	1,470	1,470	1,470	1,470
53105	Equipment <\$5000	42	-	-	-	-
	<b>Total Supplies</b>	<b>17,820</b>	<b>16,520</b>	<b>16,520</b>	<b>16,220</b>	<b>16,220</b>
53060	Misc Contract Services	600	600	600	600	600
53080	Dues & Subscriptions	1,127	480	480	480	480
53110	Fees / Permits / License	1,091	385	385	360	360
53320	Utilities - Electrical	17,198	14,100	14,100	16,100	16,100
53340	Utilities - Water & Sewer	1,056	2,000	2,000	-	-
53345	Utilities - Trash	1,190	1,200	1,200	1,200	1,200
52080	Fuel & Oil	-	-	-	-	-
53290	Telephone Expense	5,158	5,520	5,520	5,520	5,520
53180	Postage	30	-	-	-	-
53130	Marketing & Promotions	5,837	15,000	15,000	15,000	15,000
53230	Recruitment	1,304	1,400	1,400	1,400	1,400
53250	Repair & Maintenance	3,237	-	-	1,800	1,800
53260	Repair & Maint - Building & Grounds	-	1,800	1,800	-	-
53240	Repair & Maint - Equipment	3,102	3,000	3,000	3,000	3,000
53245	GC Repair & Maint - Cart	3,133	4,200	4,200	4,200	4,200
	<b>Total Purchased Services</b>	<b>44,063</b>	<b>49,685</b>	<b>49,685</b>	<b>49,660</b>	<b>49,660</b>
53335	GC Security	1,181	960	960	960	960
55120	GC Food	26,681	17,860	17,860	17,860	17,860
55130	GC Bar	29,377	22,800	22,800	22,800	22,800
55140	GC Pro Shop	32,433	41,475	41,475	41,475	41,475
55150	Prepackaged Food & Beverage	17,206	17,903	17,903	17,903	17,903
55300	Leases Rentals	17,900	17,940	17,940	18,240	17,100
55305	Cart Leases	10,667	12,000	12,000	12,000	12,000
55060	Cash Over / Short	87	-	-	-	-
55020	Bad Debts	25	-	-	-	-
	<b>Total Fixed Costs</b>	<b>135,557</b>	<b>130,938</b>	<b>130,938</b>	<b>131,238</b>	<b>130,098</b>
57500	Capital Outlay					
55050	Capital Lease	57,919	27,000	27,000	-	-
	<b>Total Capital Outlay</b>	<b>57,919</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>-</b>
	<b>Gross City Cost</b>	<b>419,371</b>	<b>376,679</b>	<b>376,679</b>	<b>344,397</b>	<b>343,257</b>

**PRO SHOP/RESTAURANT****GOLF ENTERPRISE FUND****BUDGET DETAIL**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
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**BUDGET SUMMARY**

Personnel	164,012	152,536	152,536	147,279	147,279
Supplies	17,820	16,520	16,520	16,220	16,220
Purchased Services	44,063	49,685	49,685	49,660	49,660
Fixed Costs	135,557	130,938	130,938	131,238	130,098
Capital Outlay	57,919	27,000	27,000	-	-
<b>Gross City Cost</b>	<b>419,371</b>	<b>376,679</b>	<b>376,679</b>	<b>344,397</b>	<b>343,257</b>

## Budget Unit Summary

**AGENCY/DEPARTMENT NAME:** Golf - Operations

**BUDGET TITLE & NUMBER:** 60-685

**DEPARTMENT DESCRIPTION:** *Tracking costs for the Maintenance and ground improvements for the Golf Course*

<i>Resources</i>	<i>Actual Last year</i>	<i>Budgeted Current year</i>	<i>Projected Current Year</i>	<i>Requested Next year</i>	<i>Final next year</i>
<i>Personnel Services</i>	138,076	171,046	171,046	160,643	160,643
<i>Supplies</i>	4,490	7,900	7,900	7,900	7,900
<i>Purchased Services</i>	123,149	117,730	117,730	117,730	117,730
<i>Fixed Costs</i>	4,091	2,580	2,580	2,580	2,580
<i>Capital Outlay</i>	6,629	34,800	34,800	69,000	69,000
<i>Gross City Cost</i>	276,435	334,056	334,056	357,853	357,853
<i>Revenue</i>	729,403	738,480	738,480	681,900	681,900
<i>Net City cost</i>	(452,968)	(404,424)	(404,424)	(324,047)	(324,047)
<i>Budgeted Positions</i>	3	3	3	3	3

**SUMMARY OF CHANGES:**

**OBJECTIVES:**

### PERFORMANCE MEASURES

	<i>2008 Actual</i>	<i>2009 Estimated</i>	<i>2010 Projected</i>
<i>Efficiency Measures/Round Played</i>	26,060	23,000	23,000
<i>Cost per Rounds Played</i>	\$ (17.38)	\$ (17.58)	\$ (14.09)
<i>Per Capita Cost (city support)</i>	\$ (62.14)	\$ (55.48)	\$ (44.46)

**Finance Recommendation:** *Approve as requested.*

**Council Action:** *Approved*

**GOLF COURSE****GOLF ENTERPRISE FUND****REVENUE DETAIL**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
36950	Green Fees	514,267	516,500	516,500	479,200	475,500
36955	Cart Rentals	188,040	194,180	194,180	178,600	178,600
36965	Range Fees	27,035	24,100	24,100	24,100	24,100
36980	Golf Lessons	-	3,700	3,700	-	3,700
36920	Discounts	61	-	-	-	-
	<b>Total Course Operations</b>	<b>729,403</b>	<b>738,480</b>	<b>738,480</b>	<b>681,900</b>	<b>681,900</b>

**REVENUE SUMMARY**

Charges for Services	729,403	738,480	738,480	681,900	681,900
<b>Total Revenue</b>	<b>729,403</b>	<b>738,480</b>	<b>738,480</b>	<b>681,900</b>	<b>681,900</b>

**GOLF COURSE OPERATIONS**

**GOLF ENTERPRISE FUND**

**BUDGET DETAIL**

Account	Description	2008 Actual	2009 Amended Budget	2009 Projected Year End	2010 Requested Budget	2010 Final Budget
51100	Salaries & Wages	118,689	144,700	144,700	135,200	135,200
51110	FICA	8,900	8,971	8,971	8,382	8,382
51115	Medicare	2,083	2,098	2,098	1,960	1,960
51120	Worker's Comp	5,455	7,200	7,200	7,200	7,200
51210	Unemployment Insurance	-	2,677	2,677	2,501	2,501
51220	Health Insurance	2,949	5,400	5,400	5,400	5,400
	<b>Total Personnel</b>	<b>138,076</b>	<b>171,046</b>	<b>171,046</b>	<b>160,643</b>	<b>160,643</b>
52010	General Supplies	3,835	5,500	5,500	5,500	5,500
53310	Uniforms	59	600	600	600	600
53105	Equipment <\$5000	596	1,800	1,800	1,800	1,800
	<b>Total Supplies</b>	<b>4,490</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>
53080	Dues & Subscriptions	465	180	180	180	180
53320	Utilities - Electrical	29,441	25,870	25,870	25,870	25,870
53340	Utilities - Water & Sewer	72	-	-	-	-
53345	Utilities - Trash	496	720	720	720	720
53290	Telephone Expense	1,679	1,020	1,020	1,020	1,020
52080	Fuel & Oil	24,338	24,200	24,200	24,200	24,200
52060	Sand / Soil	-	8,000	8,000	8,000	8,000
52050	Seed / Sod / Trees	-	1,000	1,000	1,000	1,000
52040	Chemical & Fertilizer	25,987	27,000	27,000	27,000	27,000
52045	Landscaping	-	900	900	900	900
53230	Recruitment	725	400	400	400	400
53270	Repair & Maint - Vehicle	-	360	360	360	360
53260	Repair & Maint - Building & Grounds	22,886	1,080	1,080	600	600
53240	Repair & Maint - Equipment	16,243	14,000	14,000	27,000	27,000
53250	Repair & Maint - Facilities	737	13,000	13,000	480	480
53280	Staff Development	80	-	-	-	-
	<b>Total Purchased Services</b>	<b>123,149</b>	<b>117,730</b>	<b>117,730</b>	<b>117,730</b>	<b>117,730</b>
53335	GC Security	650	-	-	-	-
55300	Leases Rentals	3,441	2,580	2,580	2,580	2,580
	<b>Total Fixed Costs</b>	<b>4,091</b>	<b>2,580</b>	<b>2,580</b>	<b>2,580</b>	<b>2,580</b>
55050	Capital Lease	6,629	34,800	34,800	69,000	69,000
	<b>Total Capital Outlay</b>	<b>6,629</b>	<b>34,800</b>	<b>34,800</b>	<b>69,000</b>	<b>69,000</b>
	<b>Gross City Cost</b>	<b>276,435</b>	<b>334,056</b>	<b>334,056</b>	<b>357,853</b>	<b>357,853</b>

**BUDGET SUMMARY**

Personnel	138,076	171,046	171,046	160,643	160,643
Supplies	4,490	7,900	7,900	7,900	7,900
Purchased Services	123,149	117,730	117,730	117,730	117,730
Fixed Costs	4,091	2,580	2,580	2,580	2,580
Capital Outlay	6,629	34,800	34,800	69,000	69,000
<b>Gross City Cost</b>	<b>276,435</b>	<b>334,056</b>	<b>334,056</b>	<b>357,853</b>	<b>357,853</b>

## Budget Unit Summary

**AGENCY/DEPARTMENT NAME:** Golf - Non Operations

**BUDGET TITLE & NUMBER:** 60-690

**DEPARTMENT DESCRIPTION:** *Tracking for the Administration costs for the Golf Course*

<i>Resources</i>	<i>Actual Last year</i>	<i>Budgeted Current year</i>	<i>Requested Next year</i>	<i>Recommend next year</i>	<i>Final next year</i>
<i>Supplies</i>	74	0	0	0	0
<i>Purchased Services</i>	109,970	87,800	102,800	87,800	107,800
<i>Fixed Cost</i>	634,319	115,772	26,571	24,990	36,140
<i>Gross City Cost</i>	744,363	203,572	129,371	112,790	143,940
<i>Revenue</i>	6,000	8,000	8,000	-	-
<i>Net City cost</i>	738,363	195,572	121,371	112,790	143,940
<i>Budgeted Positions</i>	0	0	0	0	0

**SUMMARY OF CHANGES:**

**OBJECTIVES:**

*This is a contractual service through our current management company of our Golf Course.*

### PERFORMANCE MEASURES

	<i>2008 Actual</i>	<i>2009 Estimated</i>	<i>2010 Projected</i>
<i>Efficiency Measures</i>			
<i>Per Capita Cost (city support)</i>	\$ 101.30	\$ 16.65	\$ 15.47

**Finance Recommendation:** *Approve as requested.*

**Council Action:** *Approved*

**ADMINISTRATIVE****GOLF ENTERPRISE FUND****REVENUE DETAIL**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Amended Budget</b>	<b>2009 Projected Year End</b>	<b>2010 Requested Budget</b>	<b>2010 Final Budget</b>
36010	Enhancement Assessment	6,000	8,000	8,000	-	-
39395	Debt Service Reserve	16,500	16,500	16,500	16,500	16,500
39399	Unappropriated Reserves	(4,079,813)	(4,008,760)	(4,558,173)	(4,433,249)	(4,433,249)
	<b>Total Course Operations</b>	<b>(4,057,313)</b>	<b>(3,984,260)</b>	<b>(4,533,673)</b>	<b>(4,416,749)</b>	<b>(4,416,749)</b>

**REVENUE SUMMARY**

Other	6,000	8,000	8,000	-	-
Beginning Reserves	(4,063,313)	(3,992,260)	(4,541,673)	(4,416,749)	(4,416,749)
<b>Total Revenue</b>	<b>(4,057,313)</b>	<b>(3,984,260)</b>	<b>(4,533,673)</b>	<b>(4,416,749)</b>	<b>(4,416,749)</b>

**ADMINISTRATIVE**

**GOLF ENTERPRISE FUND**

**BUDGET DETAIL**

Account	Description	2008 Actual	2009 Amended Budget	2009 Projected Year End	2010 Requested Budget	2010 Final Budget
52010	General Supplies	74	-	-	-	-
	<b>Total Supplies</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
53120	Legal Fees	16,105	-	10,000	-	15,000
53020	Auditor Fees	3,096	2,000	2,000	2,000	2,000
53302	Trustee Fees	4,917	-	5,000	-	5,000
53210	Professional Services - Accounting	25,800	25,800	25,800	25,800	25,800
53050	Management Fees	60,000	60,000	60,000	60,000	60,000
53300	Travel/Meetings	52	-	-	-	-
	<b>TOTAL PURCHASED SERVICES</b>	<b>109,970</b>	<b>87,800</b>	<b>102,800</b>	<b>87,800</b>	<b>107,800</b>
55260	Insurance-CIRSA	35,256	20,597	14,431	12,850	24,000
55220	Finance Charges	305	240	240	240	240
55170	Depreciation Expense	98,718	83,035	98,718	89,208	89,208
53030	Bank Charge	16,080	11,900	11,900	11,900	11,900
58015	Amortization Loan Cost	23,397	-	-	-	-
58240	Interest Capital Lease	2,089	-	-	-	-
58210	Interest 1996A1	213,977	-	-	-	-
58220	Interest 1996B	29,250	-	-	-	-
58230	Interest 1996A	215,247	-	-	-	-
	<b>Total Fixed Costs</b>	<b>634,319</b>	<b>115,772</b>	<b>26,571</b>	<b>24,990</b>	<b>36,140</b>
59010	Debt Services Reserves GC	16,500	16,500	16,500	16,500	16,500
59040	To Fund Balance Reserve	(4,558,173)	(3,957,387)	(4,433,249)	(4,347,189)	(4,377,199)
	<b>Total Reserves</b>	<b>(4,541,673)</b>	<b>(3,940,887)</b>	<b>(4,416,749)</b>	<b>(4,330,689)</b>	<b>(4,360,699)</b>
	<b>Gross City Cost</b>	<b>(3,797,310)</b>	<b>(3,737,315)</b>	<b>(4,287,378)</b>	<b>(4,217,899)</b>	<b>(4,216,759)</b>

**GET SUMMARY**

Supplies	74	-	-	-	-
Purchased Services	109,970	87,800	102,800	87,800	107,800
Fixed Costs	634,319	115,772	26,571	24,990	36,140
Reserves	(4,541,673)	(3,940,887)	(4,416,749)	(4,330,689)	(4,360,699)
<b>Gross City Cost</b>	<b>(3,797,310)</b>	<b>(3,737,315)</b>	<b>(4,287,378)</b>	<b>(4,217,899)</b>	<b>(4,216,759)</b>

