

## **Brookview Golf Course & Lawn Bowling (Golden Valley)**

### **Source Documents**

## **BROOKVIEW GOLF COURSE DIVISION**

This division operates and maintains the Brookview Golf Course, which operates one 18 hole regulation course, one 9 hole par 3 course, pro shop, grill and a driving range. In 2014, a new course was opened for Lawn Bowling.

### **STAFFING**

Golf Operations Manager	1
Assistant Operations Manager	1
Administrative Assistant	1
Greens Superintendent	1
Mechanic	1
Turf Foreman	1
Turf Assistant	1

### **REVENUE**

Rates for the 18-hole regulation course will increase by \$2 per round. The number of rounds played in 2014 was 35,483 on the 18-hole regulation course and 12,681 rounds on the Par 3.

### **EXPENDITURES**

Personal Services comprise 57% of the total expenses. Brookview Golf Course is dependent on the weather and golfers for a successful year.

CITY OF GOLDEN VALLEY, MINNESOTA  
BROOKVIEW GOLF FUND REVENUE DETAIL

Revenue	Actual 2012		Actual 2013		Adopted 2014		Estimated 2014		Proposed 2015		Concept 2016	
	Amount	Percent Of Total										
Fees and Lessons:												
Golf Course	\$886,811	50.0%	\$746,923	48.4%	\$880,780	50.6%	\$654,170	45.3%	\$838,265	47.5%	\$838,265	47.5%
Driving Range	112,184	6.3%	81,756	5.3%	105,000	6.0%	98,800	6.8%	105,000	6.0%	105,000	6.0%
Par 3	166,267	9.4%	136,079	8.8%	173,200	10.0%	105,640	7.3%	137,370	7.8%	137,370	7.8%
Handicap	10,200	0.6%	10,057	0.7%	9,375	0.5%	8,295	0.6%	10,000	0.6%	10,000	0.6%
Patron Cards	40,418	2.3%	39,120	2.5%	45,280	2.6%	38,815	2.7%	45,280	2.6%	45,280	2.6%
Golf Lessons	18,487	1.0%	15,412	1.0%	14,500	0.8%	15,085	1.0%	15,000	0.9%	15,000	0.9%
Lawn Bowling	0	0.0%	0	0.0%	18,730	1.1%	15,000	1.0%	38,000	2.2%	38,000	2.2%
Pro Shop Sales	79,549	4.5%	80,769	5.2%	78,500	4.5%	76,265	5.3%	80,000	4.5%	80,000	4.5%
Pro Shop Rentals	249,760	14.1%	218,481	14.1%	227,800	13.1%	221,850	15.4%	244,000	13.8%	244,000	13.8%
Concession Sales	235,722	13.3%	206,533	13.4%	215,200	12.4%	231,000	16.0%	281,000	15.9%	281,000	15.9%
Other	1,389	0.1%	36,188	2.3%	1,000	0.1%	1,000	0.1%	2,000	0.1%	2,000	0.1%
Interest Earnings	6,809	0.4%	2,650	0.2%	6,000	0.3%	2,650	0.2%	2,000	0.1%	2,000	0.1%
Less: Credit Card Charges	(33,200)	-1.9%	(29,764)	-1.9%	(35,000)	-2.0%	(24,600)	-1.7%	(35,000)	-2.0%	(35,000)	-2.0%
<b>TOTALS</b>	<b>\$1,774,396</b>	<b>100.0%</b>	<b>\$1,544,204</b>	<b>100.0%</b>	<b>\$1,740,365</b>	<b>100.0%</b>	<b>\$1,443,970</b>	<b>100.0%</b>	<b>\$1,762,915</b>	<b>100.0%</b>	<b>\$1,762,915</b>	<b>100.0%</b>

**CITY OF GOLDEN VALLEY  
2015 - 2016 OPERATING BUDGET**

**Division: Golf Course (085)**

OBJECT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	2016 CONCEPT
<u>Personal Services</u>							
6110	Salaries-Regular Employees	\$416,786	\$414,660	\$435,080	\$435,560	\$446,460	\$457,625
6130	Salaries-Temporary Employees	324,536	240,437	325,365	333,605	357,965	366,305
6150	Employee Insurance	96,214	98,024	104,645	106,675	112,740	114,485
6160	Retirement	99,924	88,801	109,565	112,315	126,275	129,620
TOTAL Personal Services		937,460	841,922	974,655	988,155	1,043,440	1,068,035
<u>Supplies and Services</u>							
6320	Operating Supplies	98,394	122,947	198,450	206,520	133,530	125,530
6324	Clothing	3,086	1,785	2,300	3,800	3,800	3,800
6331	Equipment Parts	12,965	21,159	23,000	23,000	23,000	23,000
6335	Landscape Materials	26,001	32,145	32,600	34,000	32,600	32,600
6343	Telephone	4,379	3,975	4,660	4,720	4,720	4,720
6344	Use of Personal Auto	349	459	500	480	500	520
6371	Electric Service	14,691	13,756	15,700	14,950	15,450	15,450
6375	Waste Disposal	1,480	4,185	18,000	2,000	12,000	12,000
6382	Contractual Maintenance	6,168	11,052	8,050	8,985	8,045	8,070
6390	Rentals	134,552	138,485	138,700	138,700	138,700	138,700
6411	Conferences and Schools	2,288	1,833	2,675	2,600	2,460	2,460
6413	Dues and Subscriptions	4,544	3,161	4,550	4,090	4,780	4,660
6440	Other Contractual Services	38,160	43,135	34,650	34,900	36,400	36,000
6839	Pop for Resale	20,654	18,900	21,500	21,500	24,000	24,000
6840	Merchandise for Resale	50,952	52,077	55,000	55,000	55,000	55,000
6841	Beer for Resale	31,483	30,185	29,000	45,500	35,000	35,000
6842	Food for Resale	33,788	29,852	32,000	32,000	35,000	35,000
6843.2	Wine for Resale	-	-	-	2,500	5,000	5,000
6843.3	Liquor for Resale	-	-	-	15,000	30,000	30,000
6855	Miscellaneous for Resale	-	-	-	3,000	6,000	6,000
TOTAL Supplies and Services		483,934	529,091	621,335	653,245	605,985	597,510
<u>Vehicle Maintenance</u>							
7403	Motor Fuels	35,766	32,180	36,000	36,000	37,000	37,500
TOTAL Vehicle Maintenance Charges		35,766	32,180	36,000	36,000	37,000	37,500
<u>Capital Outlay</u>							
6960	Capital Outlay	62,219	55,141	145,000	118,255	3,500	132,000
TOTAL Capital Outlay		62,219	55,141	145,000	118,255	3,500	132,000
<u>Transfers</u>							
7110	Permanent Transfer-General Fund	50,000	50,000	50,000	50,000	50,000	50,000
7220	Overhead Transfer-General Fund	85,000	85,000	85,000	85,000	85,000	85,000
7315	Debt Service-Interest	2,700	900	-	-	-	-
TOTAL Transfers		137,700	135,900	135,000	135,000	135,000	135,000
TOTALS		\$1,657,079	\$1,594,234	\$1,911,990	\$1,930,655	\$1,824,925	\$1,970,045

**CITY OF GOLDEN VALLEY  
2015 - 2016 OPERATING BUDGET**

**DIVISION: Brookview Golf Course (085)**

**PROGRAM: Golf Operations (7151)**

OBJECT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	2016 CONCEPT
	<u>Personal Services</u>						
6110	Salaries-Regular Employees	\$196,585	\$203,615	\$201,260	\$201,260	\$206,300	\$211,455
6130	Salaries-Temporary Employees	72,660	65,602	84,320	94,075	97,465	100,315
6150	Employee Insurance	39,348	40,011	42,645	42,645	45,390	45,520
6160	Retirement	36,781	36,671	44,275	44,275	47,450	48,635
	<b>TOTAL Personal Services</b>	<b>345,374</b>	<b>345,899</b>	<b>372,500</b>	<b>382,255</b>	<b>396,605</b>	<b>405,925</b>
	<u>Supplies and Services</u>						
6320	Operating Supplies	16,858	28,343	19,150	17,025	22,150	22,150
6343	Telephone	4,185	3,788	4,400	4,200	4,200	4,200
6344	Use of Personal Auto	349	459	500	480	500	520
6382	Contractual Maintenance	1,848	1,188	2,000	2,935	1,995	2,020
6390	Rentals	87,732	91,548	88,500	88,500	88,500	88,500
6411	Conferences and Schools	395	456	750	750	750	750
6413	Dues and Subscriptions	2,808	1,915	2,645	2,575	2,645	2,645
6440	Other Contractual Service	16,882	16,699	17,550	16,600	16,600	16,600
	<b>TOTAL Supplies and Services</b>	<b>131,057</b>	<b>144,396</b>	<b>135,495</b>	<b>133,065</b>	<b>137,340</b>	<b>137,385</b>
	<u>Vehicle Maintenance</u>						
7403	Motor Fuels	13,401	11,198	13,000	13,000	14,000	14,500
	<b>TOTAL Vehicle Maintenance Chg</b>	<b>13,401</b>	<b>11,198</b>	<b>13,000</b>	<b>13,000</b>	<b>14,000</b>	<b>14,500</b>
	<u>Transfers</u>						
7110	Permanent Transfers-General Fund	50,000	50,000	50,000	50,000	50,000	50,000
7220	Overhead Transfer-General Fund	85,000	85,000	85,000	85,000	85,000	85,000
7315	Debt Service-Interest	2,700	900	-	-	-	-
	<b>TOTAL Transfers</b>	<b>137,700</b>	<b>135,900</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
	<b>TOTALS</b>	<b>627,532</b>	<b>637,393</b>	<b>655,995</b>	<b>663,320</b>	<b>682,945</b>	<b>692,810</b>

**CITY OF GOLDEN VALLEY  
2015 - 2016 OPERATING BUDGET**

**DIVISION: Brookview Golf Course (085)**

**PROGRAM: Golf Maintenance (7152)**

OBJECT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	2016 CONCEPT
<u>Personal Services</u>							
6110	Salaries-Regular Employees	\$220,201	\$211,045	\$233,820	\$234,300	\$240,160	\$246,170
6130	Salaries-Temporary Employees	95,276	66,838	101,600	86,000	99,275	101,585
6150	Employee Insurance	45,886	50,304	51,040	51,545	52,835	54,160
6160	Retirement	43,070	38,052	45,765	45,765	55,235	55,930
TOTAL Personal Services		<u>404,433</u>	<u>366,239</u>	<u>432,225</u>	<u>417,610</u>	<u>447,505</u>	<u>457,845</u>
<u>Supplies and Services</u>							
6320	Operating Supplies	49,734	74,045	64,725	63,795	63,795	63,795
6324	Clothing	3,086	1,785	2,300	3,800	3,800	3,800
6331	Equipment Parts	12,965	21,159	23,000	23,000	23,000	23,000
6335	Landscape Materials	26,001	32,145	32,600	34,000	32,600	32,600
6343	Telephone	194	187	260	520	520	520
6371	Electric Service-NSP	12,361	11,668	12,500	12,500	13,000	13,000
6375	Waste Disposal	1,480	4,185	18,000	2,000	12,000	12,000
6390	Rentals	46,820	46,937	50,200	50,200	50,200	50,200
6411	Conferences and Schools	1,893	1,377	1,925	1,850	1,710	1,710
6413	Dues and Subscriptions	1,736	1,246	1,905	1,515	2,135	2,015
6440	Other Contractual Services	20,358	25,678	16,200	17,400	18,900	18,500
TOTAL Supplies and Services		<u>176,628</u>	<u>220,412</u>	<u>223,615</u>	<u>210,580</u>	<u>221,660</u>	<u>221,140</u>
<u>Vehicle Maintenance</u>							
7403	Motor Fuels	22,365	20,982	23,000	23,000	23,000	23,000
TOTAL Vehicle Maintenance Charges		<u>22,365</u>	<u>20,982</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>
<u>Capital Outlay</u>							
6960	Capital Outlay	62,219	55,141	100,000	51,535	3,500	132,000
TOTAL Capital Outlay		<u>62,219</u>	<u>55,141</u>	<u>100,000</u>	<u>51,535</u>	<u>3,500</u>	<u>132,000</u>
TOTALS		<u>\$665,645</u>	<u>\$662,774</u>	<u>\$778,840</u>	<u>\$702,725</u>	<u>\$695,665</u>	<u>\$833,985</u>

**CITY OF GOLDEN VALLEY  
2015 - 2016 OPERATING BUDGET**

**DIVISION: Brookview Golf Course (085)**

**PROGRAM: Pro Shop (7153)**

OBJECT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	2016 CONCEPT
	<u>Personal Services</u>						
6130	Salaries-Temporary Employees	\$40,123	\$31,065	\$38,745	\$34,830	\$38,160	\$39,125
6150	Employee Insurance	2,935	2,167	2,935	2,935	3,435	3,525
6160	Retirement	5,551	4,020	5,425	5,425	6,105	6,260
	TOTAL Personal Services	<u>48,609</u>	<u>37,252</u>	<u>47,105</u>	<u>43,190</u>	<u>47,700</u>	<u>48,910</u>
	<u>Supplies and Services</u>						
6320	Operating Supplies	1,026	2,187	3,600	3,500	3,600	3,600
6840	Merchandise for Resale	50,952	52,077	55,000	55,000	55,000	55,000
	TOTAL Supplies and Services	<u>51,978</u>	<u>54,264</u>	<u>58,600</u>	<u>58,500</u>	<u>58,600</u>	<u>58,600</u>
	TOTALS	<u>\$100,587</u>	<u>\$91,516</u>	<u>\$105,705</u>	<u>\$101,690</u>	<u>\$106,300</u>	<u>\$107,510</u>

**CITY OF GOLDEN VALLEY  
2015 - 2016 OPERATING BUDGET**

**DIVISION: Brookview Golf Course (085)**

**PROGRAM: Grill (7154)**

OBJECT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	2016 CONCEPT
	<u>Personal Services</u>						
6130	Salaries-Temporary Employees	\$60,725	\$48,532	\$60,700	\$60,700	\$61,790	\$62,905
6150	Employee Insurance	4,452	3,704	4,860	4,860	5,565	5,665
6160	Retirement	8,098	6,735	8,500	8,500	8,650	9,435
	<b>TOTAL Personal Services</b>	<b>73,275</b>	<b>58,971</b>	<b>74,060</b>	<b>74,060</b>	<b>76,005</b>	<b>78,005</b>
	<u>Supplies and Services</u>						
6320	Operating Supplies	25,759	15,414	15,300	17,700	27,300	19,300
6382	Contractual Maintenance	4,320	9,864	6,050	6,050	6,050	6,050
6839	Pop for Resale	20,654	18,900	21,500	21,500	24,000	24,000
6841	Beer for Resale	31,483	30,185	29,000	45,500	35,000	35,000
6842	Food for Resale	33,788	29,852	32,000	32,000	35,000	35,000
6843.2	Wine for Resale	-	-	-	2,500	5,000	5,000
6843.3	Liquor for Resale	-	-	-	15,000	30,000	30,000
6855	Miscellaneous for Resale	-	-	-	3,000	6,000	6,000
	<b>TOTAL Supplies and Services</b>	<b>116,004</b>	<b>104,215</b>	<b>103,850</b>	<b>143,250</b>	<b>168,350</b>	<b>160,350</b>
	<u>Capital Outlay</u>						
6960	Capital Outlay				10,500	-	
	<b>TOTAL Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,500</b>	<b>-</b>	<b>-</b>
	<b>TOTALS</b>	<b>\$189,279</b>	<b>\$163,186</b>	<b>\$177,910</b>	<b>\$227,810</b>	<b>\$244,355</b>	<b>\$238,355</b>

**CITY OF GOLDEN VALLEY  
2015 - 2016 OPERATING BUDGET**

**DIVISION: Brookview Golf Course (085)**

**PROGRAM: Driving Range (7155)**

OBJECT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	2016 CONCEPT
	<u>Personal Services</u>						
6130	Salaries-Temporary Employees	\$35,124	\$27,875	\$35,000	\$35,000	\$35,875	\$36,775
6150	Employee Insurance	2,090	1,838	2,800	2,800	3,230	3,310
6160	Retirement	3,588	3,323	4,900	4,900	5,025	5,520
	TOTAL Personal Services	<u>40,802</u>	<u>33,036</u>	<u>42,700</u>	<u>42,700</u>	<u>44,130</u>	<u>45,605</u>
	<u>Supplies and Services</u>						
6320	Operating Supplies	3,709	459	3,575	3,360	3,785	3,785
6371	Electric Service	1,745	1,517	1,800	1,800	1,800	1,800
	TOTAL Supplies and Services	<u>5,454</u>	<u>1,976</u>	<u>5,375</u>	<u>5,160</u>	<u>5,585</u>	<u>5,585</u>
	TOTALS	<u>\$46,256</u>	<u>\$35,012</u>	<u>\$48,075</u>	<u>\$47,860</u>	<u>\$49,715</u>	<u>\$51,190</u>

**CITY OF GOLDEN VALLEY  
2015 - 2016 OPERATING BUDGET**

**DIVISION: Brookview Golf Course (085)**

**PROGRAM: Par 3 Course (7156)**

OBJECT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	2016 CONCEPT
	<u>Personal Services</u>						
6130	Salaries-Temporary Employees	\$20,628	\$525	\$0	\$18,000	\$18,000	\$18,000
6150	Employee Insurance	1,503	-	-	1,440	1,620	1,620
6160	Retirement	2,836	-	-	2,700	2,700	2,700
	TOTAL Personal Services	<u>24,967</u>	<u>525</u>	<u>0</u>	<u>22,140</u>	<u>22,320</u>	<u>22,320</u>
	<u>Supplies and Services</u>						
6320	Operating Supplies	1,308	2,499	1,900	1,900	1,900	1,900
6371	Electric Service-NSP	585	571	700	650	650	650
6440	Other Contractual Services	920	758	900	900	900	900
	TOTAL Supplies and Services	<u>2,813</u>	<u>3,828</u>	<u>3,500</u>	<u>3,450</u>	<u>3,450</u>	<u>3,450</u>
	TOTALS	<u>\$27,780</u>	<u>\$4,353</u>	<u>\$3,500</u>	<u>\$25,590</u>	<u>\$25,770</u>	<u>\$25,770</u>

**CITY OF GOLDEN VALLEY  
2015 - 2016 OPERATING BUDGET**

**DIVISION: Brookview Golf Course (085)**

**PROGRAM: Golf Bowling (7157)**

OBJECT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	2016 CONCEPT
	<u>Personal Services</u>						
6130	Salaries-Temporary Employees	\$0	\$0	\$5,000	\$5,000	\$7,400	\$7,600
6150	Employee Insurance	-	-	365	450	665	685
6160	Retirement	-	-	700	750	1,110	1,140
	TOTAL Personal Services	0	0	6,065	6,200	9,175	9,425
	<u>Supplies and Services</u>						
6320	Operating Supplies	-	-	90,200	99,240	11,000	11,000
6371	Electric Service-NSP	-	-	700	-	-	-
	TOTAL Supplies and Services	0	0	90,900	99,240	11,000	11,000
	<u>Capital Outlay</u>						
6960	Capital Outlay	-	-	45,000	56,220	-	-
	TOTAL Capital Outlay	-	-	45,000	56,220	-	-
	<b>TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$141,965</b>	<b>\$161,660</b>	<b>\$20,175</b>	<b>\$20,425</b>

**CITY OF GOLDEN VALLEY  
BROOKVIEW GOLF FUND  
NET ASSETS ANALYSIS**

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Net Assets @ 01/01/14		\$1,084,122
Estimated Revenue - 2014	\$1,443,970	
Estimated Expenses - 2014	<u>1,930,655</u>	
Changes in Net Assets Over (Under) Expenses		<u>(486,685)</u>
Net Assets @12/31/14		<u><u>\$597,437</u></u>
Adopted Revenue - 2015	1,762,915	
Adopted Expenses - 2015	<u>1,824,925</u>	
Changes in Net Assets Over (Under) Expenses		<u>(62,010)</u>
Net Assets @12/31/15		<u><u>\$535,427</u></u>
Concept Revenue - 2016	1,762,915	
Concept Expenses - 2016	<u>1,970,045</u>	
Changes in Net Assets Over (Under) Expenses		<u>(207,130)</u>
Net Assets @12/31/16		<u><u>\$328,297</u></u>

Inventory at 12-31-13 was at \$11,303.

## **Birnamwood Golf Course (Burnsville)**

### **Source Documents**

# Golf Course Fund

## Financial Plan Year 2015

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### FUND DESCRIPTION

The Golf Course Fund is used to account for the operation and debt service of the municipal golf course.

### BACKGROUND

This fund was created in 1988 when the City purchased Birnamwood Golf Course. Birnamwood is a par 3, nine-hole golf operation that includes leagues and tournaments for youth and adults, as well as open golf. Services include the promoting and scheduling of the leagues and tournaments, operation of the club house, and the maintenance of the facility and grounds.

The debt incurred from purchasing the course was paid off in 2003. The financial projection indicates a stable cash balance, including sufficient funds to pay for planned major equipment purchases and capital improvements.

### SOURCE OF FUNDS

The primary source of funding is user charges consisting of green fees, passes and leagues. Other sources of funds include concessions, equipment rental, golf supplies, advertising and interest. Charges collected directly offset the costs of providing services. A comprehensive review of rates is completed each year to ensure they are in the upper quartile of the market with similar nine-hole operations. Consistent with the golf course industry as a whole, the number of rounds has trended downward over the past few years. Additionally, 2010 and 2011 had unseasonably cool and wet conditions throughout the season. The 2013 season opened later than any other year due to poor spring weather. Staff is cautiously expecting rounds for 2015 to be comparable to 2012. The following is a summary of the last six years of the operating revenues and rounds:

	2009	2010	2011	2012	2013	2014 Est.	2015 Budget
<b>Income</b>	\$323,524	\$285,312	\$254,917	\$269,383	\$248,047	\$252,300	\$263,800
<b>Rounds</b>	27,243	24,913	22,124	23,847	20,531	21,500	23,000

### USE OF FUNDS

Expenditures from this fund are used for operation, maintenance and capital improvements relating specifically to the operation of the golf course. Spending requirements are requested and reviewed during the annual budget process. The only significant capital improvement being planned is the replacement of the parking lot in 2016 at an estimated cost of \$125,000. This expense is included in financial projections and will be paid from existing resources.

### DEBT & TRANSFERS

The golf course does not currently have any debt and no transfers are planned.

### NET ASSETS

For the Enterprise Funds, the City strives to maintain working capital cash balances at a minimum equal to three months working capital plus an amount needed to fund future capital projects as identified in the City's Capital Improvements Plan. Bonding for large projects and judicious use of net assets within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses.

**Golf Course Fund**  
**Five-Year Financial Plan**

	Actuals		2014 Budget			2015 Budget		Projected			
	2012	2013	Original	Amended	Estimate		% Chg	2016	2017	2018	2019
<b>SOURCE OF FUNDS:</b>											
Operating:											
Charges for Services	269,383	248,047	268,600	268,600	252,300	263,800	(2%)	269,076	274,458	279,947	285,546
Non-Operating:											
Investment Income	5,220	5,299	3,500	3,500	3,500	3,500	-	3,500	3,500	3,500	3,500
Other	250	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Sources	5,470	5,299	3,500	3,500	3,500	3,500	-	3,500	3,500	3,500	3,500
<b>TOTAL SOURCE OF FUNDS</b>	<b>274,853</b>	<b>253,346</b>	<b>272,100</b>	<b>272,100</b>	<b>255,800</b>	<b>267,300</b>	<b>(2%)</b>	<b>272,576</b>	<b>277,958</b>	<b>283,447</b>	<b>289,046</b>
<b>USE OF FUNDS:</b>											
Operating:											
Personnel Services	176,586	181,645	183,657	183,657	180,557	187,502	2%	193,127	198,921	204,889	211,036
Current Expenses	79,959	80,466	78,673	78,673	67,003	79,373	1%	81,754	84,207	86,733	89,335
Total Operating Uses	256,545	262,111	262,330	262,330	247,560	266,875	2%	274,881	283,128	291,622	300,371
Non-Operating:											
Purchase of Capital Assets	-	-	-	-	-	25,000		125,000	20,000	32,000	14,100
<b>TOTAL USE OF FUNDS</b>	<b>256,545</b>	<b>262,111</b>	<b>262,330</b>	<b>262,330</b>	<b>247,560</b>	<b>291,875</b>	<b>2%</b>	<b>399,881</b>	<b>303,128</b>	<b>323,622</b>	<b>314,471</b>
<b>NET DIFFERENCE</b>	<b>18,308</b>	<b>(8,765)</b>	<b>9,770</b>	<b>9,770</b>	<b>8,240</b>	<b>(24,575)</b>	<b>(352%)</b>	<b>(127,305)</b>	<b>(25,170)</b>	<b>(40,175)</b>	<b>(25,425)</b>
<b>Other financial information:</b>											
Year-end Cash Balance	329,558	320,793	330,563	330,563	329,033	304,458		177,153	151,983	111,808	86,383
3 months operating cash estimate	64,136	65,528	65,583	65,583	61,890	72,969		99,970	75,782	80,906	78,618
Balance above operating estimate	265,422	255,265	264,981	264,981	267,143	231,489		77,183	76,201	30,903	7,765
Annual Depreciation	21,362	19,288	25,200	25,200	25,200	26,450		32,700	33,700	34,500	35,205

## **Mendota Heights Par 3**

### **Source Documents**

PAR THREE  
REVENUE SUMMARY

<b>PAR 3</b>				
	<b>REVENUES</b>			
<b>REVENUE SOURCE</b>	<b>2013 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2015 BUDGET</b>	<b>% CHANGE</b>
GREEN FEES	\$93,202	\$123,000	\$105,000	0.00%
RECREATION PROGRAMS	\$30,920	\$35,000	\$35,000	0.00%
CONCESSIONS	\$19,773	\$23,000	\$21,000	0.00%
SUNDRY REVENUE	\$12,581	\$100	\$0	-100.00%
INTEREST	-\$327	\$250	\$250	0.00%
<b>TOTAL PAR THREE FUND REVENUE</b>	<b>\$156,148</b>	<b>\$181,350</b>	<b>\$161,250</b>	<b>-0.06%</b>

PAR THREE  
FUND 45 DEPARTMENT 45

CAT	OBJ	DESCRIPTION	2013	2014	2015	%
			ACTUAL	BUDGET	BUDGET	CHANGE
	4110	SALARIES-ADMIN	\$22,253	\$24,021	\$25,043	4.25%
	4115	SALARIES-OVERTIME (HOLIDAY)	\$617	\$700	\$0	-100.00%
	4110	SALARIES-CLUBHOUSE	\$26,574	\$32,000	\$30,000	-6.25%
	4110	SALARIES - MAINTENANCE	\$0	\$0	\$18,000	100.00%
	4131	INSURANCE	\$5,225	\$7,144	\$7,144	0.00%
	4133	WORKERS COMPENSATION	\$974	\$1,100	\$1,250	13.64%
	4134	PERA	\$2,666	\$3,434	\$4,266	24.23%
	4135	FICA	\$4,805	\$5,410	\$5,588	3.29%
	4138	UNEMPLOYMENT	\$3,390	\$5,000	\$0	-100.00%
	4139	OPEB	\$1,037	\$0	\$0	0.00%
		<b>TOTAL HUMAN RESOURCES</b>	<b>\$67,541</b>	<b>\$78,809</b>	<b>\$91,291</b>	<b>15.84%</b>
	4200	RENTALS AND LEASES	\$1,424	\$1,500	\$2,500	66.67%
	4210	TELEPHONE	\$1,606	\$1,300	\$2,000	53.85%
	4211	ELECTRIC SERVICE				
		CLUBHOUSE	\$1,107	\$1,200	\$1,200	0.00%
		MAINTENANCE	\$3,745	\$5,000	\$4,000	-20.00%
	4212	GAS SERVICE	\$639	\$500	\$700	40.00%
	4220	PROFESSIONAL SERVICES	\$25			
		CITY AUDIT	\$2,390	\$2,425	\$2,500	3.09%
		CITY ATTORNEY	\$102	\$0	\$0	0.00%
		CONSULTANT FEE	\$0	\$300	\$0	-100.00%
		LIQUOR LICENSE FEES/COMPLIANCE	\$275	\$600	\$300	-50.00%
	4250	LIABILITY AND AUTO INSURANCE	\$3,249	\$3,450	\$3,300	-4.35%
	4268	CONTRACT SERVICES				
		GROUNDS MAINTENANCE MGMT	\$6,000	\$8,000	\$6,000	-25.00%
		GROUNDS MAINTENANCE WAGES	\$13,355	\$18,000	\$0	-100.00%
		CITY NEWSLETTER	\$295	\$600	\$400	-33.33%
	4280	RUBBISH REMOVAL	\$742	\$500	\$800	60.00%
		<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$34,953</b>	<b>\$43,375</b>	<b>\$23,700</b>	<b>-45.36%</b>
	4300	OFFICE SUPPLIES	\$241	\$200	\$500	150.00%
	4305	GOLF SUPPLIES	\$1,208	\$500	\$500	0.00%
	4306	RECRUITMENT COSTS	\$120	\$0	\$0	0.00%
	4310	CONCESSIONS				
		FOOD	\$1,920	\$2,500	\$2,000	-20.00%
		POP	\$953	\$2,500	\$1,500	-40.00%
		BEER	\$832	\$1,500	\$1,000	-33.33%
	4320	GAS AND OIL	\$2,145	\$2,000	\$2,500	25.00%
	4330	REPAIRS AND MAINTENANCE				
		GROUNDSKEEPING EQUIPMENT REPAIR	\$6,085	\$7,000	\$7,000	0.00%
	4334	COURSE MAINTENANCE	\$451			
		CHEMICALS AND FERTILIZER	\$5,004	\$4,500	\$5,000	11.11%
		IRRIGATION SYSTEM REPAIR	\$1,254	\$1,000	\$1,000	0.00%
		COURSE BEAUTIFICATION	\$64	\$500	\$1,000	100.00%
		SOIL/SAND	\$406	\$1,000	\$500	-50.00%
	4335	BUILDING MAINTENANCE	\$1,841	\$1,000	\$2,000	100.00%
		<b>TOTAL COMMODITIES</b>	<b>\$22,523</b>	<b>\$24,200</b>	<b>\$24,500</b>	<b>1.24%</b>

PAR THREE  
FUND 45 DEPARTMENT 45

4400	CONFERENCES AND SCHOOLS	\$49	\$0	\$100	100.00%	
4404	MEMBERSHIP DUES	\$165	\$300	\$300	0.00%	
4410	CLOTHING AND EQUIPMENT	\$0	\$200	\$200	0.00%	
4415	MILEAGE AND AUTO ALLOWANCE	\$125	\$200	\$200	0.00%	
4425	WATER SERVICE	\$450	\$400	\$500	25.00%	
4427	SEWER SERVICE	\$1,117	\$900	\$1,200	33.33%	
4436	ONLINE REGISTRATION FEE	\$689	\$750	\$700	-6.67%	
4437	CREDIT CARD FEES	\$1,842	\$2,000	\$2,000	0.00%	
4490	SUNDRY EXPENSE	\$1,672	\$1,000	\$2,000	100.00%	
4480	CONTINGENCY	\$15,957	\$0	\$0	#DIV/0!	
4491	DEPRECIATION	\$12,736	\$14,000	\$13,000	-7.14%	
4500	TREE REMOVAL	\$0	\$500	\$0	-100.00%	
	<b>TOTAL OTHER CHARGES</b>	<b>\$34,802</b>	<b>\$20,250</b>	<b>\$20,200</b>	<b>-0.25%</b>	
4620	CAPITAL OUTLAY	\$0	\$0	\$0	0.00%	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
	TOTAL EXPENDITURES	\$159,820	\$166,634	\$159,691	-4.17%	
	<b>CAPITAL OUTLAY ITEMS</b>	<b>REQUESTED</b>	<b>APPROVED</b>			

## **Brightwood Hills Golf Course (New Brighton)**

### **Source Documents**

# CITY OF NEW BRIGHTON STRATEGIC PLAN 2015

## BRIGHTWOOD HILLS GOLF COURSE

### Service Description

The City of New Brighton owns and operates Brightwood Hills Golf Course, a 9-hole, par 30, municipal golf course for residents of New Brighton and the surrounding communities to enjoy. The course is nestled neatly into a residential area on its east side and borders a commercial-retail area on the west. Brightwood Hills is home to many adult, junior, and senior golf leagues and offers opportunities for tournaments and corporate events.

- Operate a well-maintained, efficient, customer-oriented golf course.
- Provide the community with a warm, inviting facility for local meetings, family events, and social functions.

The clubhouse was constructed in 1999 allowing the building to operate year round. From November to March, the clubhouse is marketed as a rental facility for meetings, reunions, family events, etc. A full-time Golf Operations Manager oversees the facility and course business. As an enterprise operation, Brightwood Hills intends to pay for the provision of its services through user fees. Similar to a private business, the annual profits or losses are the responsibility of the golf course fund.

### Proposed Changes to Service Level or Revenue

As proven in a resident survey, Brightwood Hills Golf Course is valued by the community due to its recreational opportunities for seniors, adult, youth, and families and its value as undeveloped open space.

A new garage was installed in 2014 to house various pieces of equipment. In 2014 a new partnership was formed with St. John's School and an afterschool juniors program began. The City will continue to strive to implement service level enhancements to ensure that Brightwood Hills remains a community asset. The primary goal is to ensure that the City's golf course is financially viable; managed in a creative, innovative, entrepreneurial and team-oriented manner; and a positive image is maintained within the local golf community.

High quality customer service and course maintenance conditions will continue to be the focal point for staff to ensure that all golfers have a quality and positive experience.

## Personnel Status and Strategy

	# of People	Position	FTE 2012	FTE 2013	FTE 2014	FTE 2015
Full-Time	1	Golf Operations Manager	1.00	1.00	1.00	1.00
<b>Total</b>		<b>Full-time FTEs</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
		<b>Seasonal/Part-Time FTEs</b>	<b>3.9</b>	<b>3.9</b>	<b>3.41</b>	<b>3.19</b>
		<b>Total Parks &amp; Recreation FTEs</b>	<b>4.9</b>	<b>4.9</b>	<b>4.41</b>	<b>4.19</b>

## Strategic Opportunities and Challenges Brightwood Hills Golf Course

1. To attract golf events and groups that will utilize the course during non-peak hours.
2. To continually increase the quality of golf course maintenance to attract new golfers, retain current golfers, and positively promote the City's image.
3. To attract at least 21,000 golfers per year to Brightwood Hills.
4. To evaluate new revenue generating opportunities.
5. To market the clubhouse as a meeting site for local business meetings and social functions.
6. To proactively address changes in course conditions, due to weather conditions, in order to minimize any degradation in course quality.
7. Realize according to a PGA Study, the number of nationwide core golfers has dropped to 1988 levels. This drop has been explained by three reasons:
  - a. Cost
  - b. Length of time it takes to play
  - c. Not growing the game at the youth level

Brightwood Hills has not been as significantly affected by these reasons as it is an affordable course, short course to play and it continually caters to the junior level of golf.

**2015 BUDGET  
BRIGHTWOOD HILLS GOLF COURSE  
741-44721**

	2012	2013	2014	2014	Projected	2015	% Change	2015	% Change	2015	% Change
	Actual	Actual	Budget	April	2014	Dept. Requested Budget	14/15	City Mgr Recommend Budget	14/15	Adopted Budget	14/15
<b>REVENUES:</b>											
<b>CHARGES FOR SERVICE</b>											
Taxable Services 6601	6,700	4,925	5,100	212	5,100	5,100	0.00%	5,100	0.00%	5,100	0.00%
Non-Taxable 6602	3,316	2,831	2,000	17	1,800	2,000	0.00%	2,000	0.00%	2,000	0.00%
Golf Membership 6701	15,380	15,001	16,900	9,218	16,900	16,900	0.00%	16,900	0.00%	16,900	0.00%
Greens Fee 6702	167,026	151,474	198,000	25,828	157,200	192,500	-2.78%	192,500	-2.78%	192,500	-2.78%
Practice Range 6703	2,227	2,031	2,000	331	2,200	2,000	0.00%	2,000	0.00%	2,000	0.00%
Lessons 6706	17,220	15,353	16,200	2,196	14,000	16,200	0.00%	16,200	0.00%	16,200	0.00%
Food for Resale 6771	22,671	21,847	22,000	369	22,000	22,000	0.00%	22,000	0.00%	22,000	0.00%
Cart Rental 6772	18,780	17,601	19,300	500	18,700	19,300	0.00%	19,300	0.00%	19,300	0.00%
<b>TOTAL</b>	<b>253,320</b>	<b>231,063</b>	<b>281,500</b>	<b>38,671</b>	<b>237,900</b>	<b>276,000</b>	<b>-1.95%</b>	<b>276,000</b>	<b>-1.95%</b>	<b>276,000</b>	<b>-1.95%</b>
<b>MISCELLANEOUS</b>											
Rental/Room 7803	4,173	4,667	4,000	2,180	4,000	4,000	0.00%	4,000	0.00%	4,000	0.00%
Over/Short 7890	1	7	0	1	0		#DIV/0!		#DIV/0!		#DIV/0!
Transfers In - from Comm R 9980	0	129,675	33,300	0	33,300	43,700	31.23%	45,800	37.54%	45,800	37.54%
Transfers In - from Closed B 9980	350,130	0	0	1	0		#DIV/0!		#DIV/0!		#DIV/0!
Interest Earnings 8801	90	4,489	(1,500)	(41)	(1,500)	(1,000)	-33.33%	(1,000)	-33.33%	(1,000)	-33.33%
<b>TOTAL</b>	<b>354,394</b>	<b>138,838</b>	<b>35,800</b>	<b>2,141</b>	<b>35,800</b>	<b>46,700</b>	<b>30.45%</b>	<b>48,800</b>	<b>36.31%</b>	<b>48,800</b>	<b>36.31%</b>
<b>Total Revenues</b>	<b>607,714</b>	<b>369,901</b>	<b>317,300</b>	<b>40,812</b>	<b>273,700</b>	<b>322,700</b>	<b>1.70%</b>	<b>324,800</b>	<b>2.36%</b>	<b>324,800</b>	<b>2.36%</b>
<b>EXPENSES:</b>											
<b>PERSONNEL SERVICES</b>											
Regular Wage 1100	139,801	140,927	152,300	21,948	152,300	152,700	0.26%	152,700	0.26%	152,700	0.26%
Severance Pay 1400	0	0	500	0	500	1,300	160.00%	1,300	160.00%	1,300	160.00%
FICA 1640	10,127	10,233	11,700	1,570	11,700	11,700	0.00%	11,700	0.00%	11,700	0.00%
PERA 1645	9,991	9,185	9,400	1,591	9,400	9,600	2.13%	9,600	2.13%	9,600	2.13%
Insurance 1650	11,644	12,174	13,000	5,071	13,000	13,600	4.62%	15,700	20.77%	15,700	20.77%
Workers' Comp 1660	3,100	3,000	3,900	1,300	3,900	2,400	-38.46%	2,400	-38.46%	2,400	-38.46%
Unemployment Comp 1670	3,625	3,482	4,500	2,184	4,000	4,000	-11.11%	4,000	-11.11%	4,000	-11.11%
<b>TOTAL</b>	<b>178,288</b>	<b>179,001</b>	<b>195,300</b>	<b>33,664</b>	<b>194,800</b>	<b>195,300</b>	<b>0.00%</b>	<b>197,400</b>	<b>1.08%</b>	<b>197,400</b>	<b>1.08%</b>
<b>MATERIALS AND SUPPLIES</b>											
General Materials 2170	16,656	14,967	16,500	61	16,500	17,400	5.45%	17,400	5.45%	17,400	5.45%
Uniforms 2260	0	114	200	0	200	200	0.00%	200	0.00%	200	0.00%
Small Equipment 2280	2,459	1,376	1,000	0	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
<b>TOTAL</b>	<b>19,115</b>	<b>16,457</b>	<b>17,700</b>	<b>61</b>	<b>17,700</b>	<b>18,600</b>	<b>5.08%</b>	<b>18,600</b>	<b>5.08%</b>	<b>18,600</b>	<b>5.08%</b>
<b>CONTRACTUAL SERVICES</b>											
Professional Services 3300	1,455	5,131	6,900	353	6,900	7,800	13.04%	7,800	13.04%	7,800	13.04%
Telephone 3310	617	604	600	156	600	600	0.00%	600	0.00%	600	0.00%
Electricity 3318	5,443	5,799	6,000	642	6,000	6,000	0.00%	6,000	0.00%	6,000	0.00%
Natural Gas 3319	1,089	1,243	1,000	587	1,000	1,500	50.00%	1,500	50.00%	1,500	50.00%
Utility Charges 3320	915	690	800	334	800	800	0.00%	800	0.00%	800	0.00%
Printing & Publishing 3340	4,126	4,502	4,200	1,020	3,700	4,200	0.00%	4,200	0.00%	4,200	0.00%
Waste Removal 3351	2,538	2,088	2,500	195	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
Subscriptions & Dues 3360	2,455	2,284	2,400	1,551	2,700	2,500	4.17%	2,500	4.17%	2,500	4.17%
Training 3370	325	300	400	275	400	400	0.00%	400	0.00%	400	0.00%
Travel 3380	17	25	100	23	100	100	0.00%	100	0.00%	100	0.00%
Maintenance-Equipment 3510	9,705	4,346	8,300	1,147	8,300	9,000	8.43%	9,000	8.43%	9,000	8.43%
Buildings & Grounds											
Non-Fleet Internal Charge 3561	23,400	24,100	24,900	8,300	24,900	25,600	2.81%	25,600	2.81%	25,600	2.81%
Fleet Internal Charge 3562	3,100	3,200	3,300	1,100	3,300	3,400	3.03%	3,400	3.03%	3,400	3.03%
Risk Mgmt. Internal Charge 3563	25,400	25,800	6,200	2,068	6,200	6,200	0.00%	6,200	0.00%	6,200	0.00%
Info. Tech. Internal Charge 3564	6,000	6,500	6,600	2,200	6,600	6,700	1.52%	6,700	1.52%	6,700	1.52%
Pavement Mgmt Charge 3565	2,500	2,800	3,100	1,032	3,100	3,400	9.68%	3,400	9.68%	3,400	9.68%
Credit Card Fees 3585		4,325	3,500	0	4,000	4,300	22.86%	4,300	22.86%	4,300	22.86%
Other Services 3590	11,807	7,743	7,500	0	7,500	7,800	4.00%	7,800	4.00%	7,800	4.00%
Items for Resale (Food) 3650	12,609	12,513	11,000	0	11,000	11,000	0.00%	11,000	0.00%	11,000	0.00%
Golf Merchandise 3660	4,495	4,673	4,000	0	4,000	4,000	0.00%	4,000	0.00%	4,000	0.00%
Audit 3701	1,824	902	1,000	85	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
<b>TOTAL</b>	<b>119,820</b>	<b>119,568</b>	<b>104,300</b>	<b>21,068</b>	<b>104,600</b>	<b>108,800</b>	<b>4.31%</b>	<b>108,800</b>	<b>4.31%</b>	<b>108,800</b>	<b>4.31%</b>
<b>OTHER</b>											
<b>Debt Service:</b>											
Principal 25010	340,000		0	0	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
Interest 8802	16,883		0	0	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
Agent Fee 8803	0		0	0	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
Transfer to Other funds 9992	0		0	0	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
<b>TOTAL</b>	<b>356,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Total Expenses</b>	<b>674,106</b>	<b>315,026</b>	<b>317,300</b>	<b>54,793</b>	<b>317,100</b>	<b>322,700</b>	<b>1.70%</b>	<b>324,800</b>	<b>2.36%</b>	<b>324,800</b>	<b>2.36%</b>
<b>Net Revenues over Expenses</b>	<b>(66,392)</b>	<b>54,875</b>	<b>0</b>	<b>(13,981)</b>	<b>(43,400)</b>	<b>0</b>		<b>0</b>		<b>0</b>	

## **Thompson Oaks Golf Course (West Saint Paul)**

### **Source Documents**

**CITY OF WEST ST PAUL  
2015 Budget Report**

Account Number	Description	2013 Actual Amount	2014 Adopted Budget	2015 Adopted Budget
40490	Misc Expenses	2,242.97	4,500.00	4,500.00
<b>Total: 30 - Other Charges and Services</b>		<b>\$1,825,351.86</b>	<b>\$1,904,906.00</b>	<b>\$2,085,130.00</b>
50 - Capital Outlay				
40530	Improvement - Non Building	26,671.75	0.00	0.00
40580	Other Equipment	37,924.76	0.00	0.00
<b>Total: 50 - Capital Outlay</b>		<b>\$64,596.51</b>	<b>\$0.00</b>	<b>\$0.00</b>
60 - Debt Service				
40611	Bond Interest	81,179.06	57,625.00	50,988.00
<b>Total: 60 - Debt Service</b>		<b>\$81,179.06</b>	<b>\$57,625.00</b>	<b>\$50,988.00</b>
70 - Other Financing Uses				
40720	Operating Transfer	380,111.00	360,000.00	400,000.00
40799	Increase in Fund Equity	0.00	411,611.00	295,905.00
<b>Total: 70 - Other Financing Uses</b>		<b>\$380,111.00</b>	<b>\$771,611.00</b>	<b>\$695,905.00</b>
<b>Expenditures Total</b>		<b>\$2,631,608.25</b>	<b>\$3,032,000.00</b>	<b>\$3,129,000.00</b>
<b>Fund Revenue</b>	<b>Total: 602 - Sanitary Sewer</b>	<b>\$3,075,052.24</b>	<b>\$3,032,000.00</b>	<b>\$3,129,000.00</b>
<b>Fund Expenditure</b>	<b>Total: 602 - Sanitary Sewer</b>	<b>\$2,631,608.25</b>	<b>\$3,032,000.00</b>	<b>\$3,129,000.00</b>
<b>Fund Net</b>	<b>Total: 602 - Sanitary Sewer</b>	<b>\$443,443.99</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Fund: 613 - Golf Course**

Revenues

**Department: 30000 - Revenues**

800 - Golf Course Revenues

38038	Fee - Golf Youth Program	25.00	1,500.00	25.00
38039	Fee - Golf Youth Leagues	1,055.00	1,500.00	1,000.00
38040	Fee - Golf Greens Fees	105,368.57	135,000.00	105,000.00
38041	Fee - Golf Season Passes	435.00	600.00	650.00
38042	Fee - Golf Leagues	5,649.88	4,300.00	4,300.00
38043	Fee - Golf Tournaments	616.10	600.00	600.00
38044	Cart/Club Rental	12,539.73	12,000.00	12,000.00
38045	Concessions/Commission	6,345.60	6,800.00	6,800.00
38046	Fee - Golf Adult Program	1,323.02	650.00	650.00
38047	Golf Course - 3.2 Beer	6,809.65	7,200.00	6,000.00
38048	Product Sales - Golf Crs	2,216.57	2,000.00	2,000.00
<b>Total: 800 - Golf Course Revenues</b>		<b>\$142,384.12</b>	<b>\$172,150.00</b>	<b>\$139,025.00</b>

100 - Taxes

31010	Tax - Ad Valorem-Current	4,350.00	54,500.00	53,125.00
<b>Total: 100 - Taxes</b>		<b>\$4,350.00</b>	<b>\$54,500.00</b>	<b>\$53,125.00</b>

**CITY OF WEST ST PAUL  
2015 Budget Report**

Account Number	Description	2013 Actual Amount	2014 Adopted Budget	2015 Adopted Budget
600 - Miscellaneous				
36210	Investment - Interest	(16.92)	500.00	0.00
36299	Misc Revenue - All Other	2.00	0.00	0.00
<b>Total: 600 - Miscellaneous</b>		<b>(\$14.92)</b>	<b>\$500.00</b>	<b>\$0.00</b>
900 - Other Financing Sources				
39200	Transfers In	68,300.00	0.00	0.00
39999	Use of Fund Equity	0.00	7,919.00	0.00
<b>Total: 900 - Other Financing Sources</b>		<b>\$68,300.00</b>	<b>\$7,919.00</b>	<b>\$0.00</b>
<b>Revenues Total</b>		<b>\$215,019.20</b>	<b>\$235,069.00</b>	<b>\$192,150.00</b>

Expenditures

**Department: 49833 - Golf Course**

10 - Personal Services

40101	Salaries - Full Time Reg	1,344.06	0.00	0.00
40103	Salaries - Part Time Reg	1,076.63	0.00	0.00
40104	Salaries - Temporary	26,009.95	36,000.00	30,000.00
40121	Contributions - PERA	758.76	0.00	0.00
40122	Contributions - FICA	2,179.22	2,754.00	2,754.00
40142	Unemployment Compensation	0.00	4,000.00	4,000.00
40151	Workers Compensation Prem	685.12	900.00	900.00
<b>Total: 10 - Personal Services</b>		<b>\$32,053.74</b>	<b>\$43,654.00</b>	<b>\$37,654.00</b>

20 - Supplies

40200	Supplies - Office	399.90	300.00	500.00
40201	Computer Parts and Maint	0.00	50.00	50.00
40212	Motor Fuels & Lubricants	2,565.58	3,500.00	3,000.00
40217	Uniforms and Supplies	0.00	100.00	100.00
40220	Equipment Parts	9,728.33	4,500.00	4,000.00
40223	Supplies - Building	709.17	400.00	400.00
40225	Ground Supplies	4,950.61	5,500.00	5,500.00
40230	Supplies - General	673.84	1,800.00	1,200.00
40240	Small Tools & Equipment	35.63	150.00	150.00
40250	General Merch for Resale	4,576.58	6,200.00	4,500.00
40255	Liquor for Resale	568.40	2,500.00	2,000.00
<b>Total: 20 - Supplies</b>		<b>\$24,208.04</b>	<b>\$25,000.00</b>	<b>\$21,400.00</b>

30 - Other Charges and Services

40301	Auditing Services	1,000.00	1,000.00	1,500.00
40310	Travel,Conference,Schools	49.00	50.00	50.00
40320	Communications	4,229.08	2,500.00	1,500.00
40343	Advertising	8,098.31	6,000.00	6,000.00

**CITY OF WEST ST PAUL  
2015 Budget Report**

Account Number	Description	2013 Actual Amount	2014 Adopted Budget	2015 Adopted Budget
40345	Postage	0.00	50.00	50.00
40350	Printing & Publishing	879.07	1,200.00	1,200.00
40361	Insurance - Gen Liability	1,076.38	3,500.00	2,000.00
40362	Insurance - Property	1,399.10	800.00	1,250.00
40363	Insurance - Automobile	0.00	120.00	120.00
40380	Utility Charges	248.90	0.00	0.00
40381	Electricity Charges	6,152.91	7,300.00	7,000.00
40382	Natural Gas Charges	1,403.60	1,650.00	1,650.00
40383	Water/Sewer Charges	239.70	350.00	350.00
40399	Contractual - Misc Servic	47,125.89	56,000.00	56,000.00
40321	Telephones	0.00	1,000.00	1,000.00
40401	Contractual Maint - Bldg	273.00	300.00	300.00
40404	Contractual Maint - Equip	300.00	1,500.00	1,200.00
40410	Rental - General	3,789.19	4,100.00	4,000.00
40420	Deprec - Purchased Assets	19,119.00	23,000.00	23,000.00
40432	Bank Fees	2,070.42	3,000.00	2,500.00
40433	Subscriptions,Memberships	166.37	150.00	150.00
40450	Recreation Program Cost	253.92	400.00	400.00
40490	Misc Expenses	767.46	920.00	920.00
<b>Total: 30 - Other Charges and Services</b>		<b>\$98,641.30</b>	<b>\$114,890.00</b>	<b>\$112,140.00</b>
60 - Debt Service				
40611	Bond Interest	15,810.00	14,525.00	13,125.00
<b>Total: 60 - Debt Service</b>		<b>\$15,810.00</b>	<b>\$14,525.00</b>	<b>\$13,125.00</b>
70 - Other Financing Uses				
40720	Operating Transfer	0.00	0.00	0.00
40799	Increase in Fund Equity	0.00	37,000.00	7,831.00
<b>Account Classification Total: 70 - Other Financing Uses</b>		<b>\$0.00</b>	<b>\$37,000.00</b>	<b>\$7,831.00</b>
<b>Expenditures Total</b>		<b>\$170,713.08</b>	<b>\$235,069.00</b>	<b>\$192,150.00</b>
<b>Fund Revenue</b>	<b>Total: 613 - Golf Course Enterprise Fd</b>	<b>\$215,019.20</b>	<b>\$235,069.00</b>	<b>\$192,150.00</b>
<b>Fund Expenditure</b>	<b>Total: 613 - Golf Course Enterprise Fd</b>	<b>\$170,713.08</b>	<b>\$235,069.00</b>	<b>\$192,150.00</b>
<b>Fund Net</b>	<b>Total: 613 - Golf Course Enterprise Fd</b>	<b>\$44,306.12</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Fund: 615 - Civic Arena**

Revenues

**Department: 30000 - Revenues**

850 - Civic Arena Revenues

38045	Concessions/Commission	135.67	690.00	690.00
38049	Advertising	0.00	150.00	150.00

## **Fred Richards Golf Course (Edina)**

### **Source Documents**

**Fred Richards Golf Course**  
**Detail Revenue and Expenses 2007 through 2013**

	2007	2008	2009	2010	2011	2012	2013 preliminary
<b>Fred Richards Revenue</b>							
Vending / Miscellaneous	\$185	\$102	\$75	\$95	\$244	\$222	\$42
Concession Sales	\$18,163	\$24,387	\$23,158	\$23,218	\$23,209	\$19,799	\$15,437
Rent Golf Carts	\$9,177	\$11,456	\$13,150	\$10,002	\$8,993	\$14,039	\$11,744
Car, Cart, & Club Rentals	\$3,864	\$4,517	\$4,261	\$3,419	\$4,029	\$4,933	\$4,084
Green Fees	\$226,624	\$220,325	\$217,749	\$203,595	\$175,542	\$188,550	\$170,628
<b>Total Revenues</b>	<b>\$258,013</b>	<b>\$260,787</b>	<b>\$258,393</b>	<b>\$240,329</b>	<b>\$212,017</b>	<b>\$227,543</b>	<b>\$201,935</b>
<b>Administrative Expenses (BU 5430)</b>							
Cost of Sales	\$8,337	\$12,289	\$11,775	\$12,291	\$8,845	\$10,240	\$8,064
Personal Services	\$43,343	\$43,631	\$46,194	\$46,488	\$44,134	\$51,147	\$36,440
Contractual Services	\$14,722	\$14,727	\$13,430	\$13,139	\$12,788	\$15,208	\$14,124
Commodities	\$1,341	\$2,421	\$2,833	\$1,575	\$3,599	\$2,102	\$5,476
<b>5430 Administrative Expenses</b>	<b>\$67,743</b>	<b>\$73,068</b>	<b>\$74,232</b>	<b>\$73,493</b>	<b>\$69,366</b>	<b>\$78,697</b>	<b>\$64,104</b>
<b>Maintenance Expenses (BU 5431)</b>							
Personal Services	\$92,141	\$94,167	\$92,340	\$83,652	\$92,572	\$93,995	\$87,325
Contractual Services	\$1,450	\$6,262	\$5,366	\$2,670	\$5,466	\$2,972	\$3,695
Commodities	\$19,984	\$20,846	\$15,301	\$20,647	\$20,085	\$17,248	\$18,736
<b>5431 Maintenance Expenses</b>	<b>\$113,575</b>	<b>\$121,275</b>	<b>\$113,007</b>	<b>\$106,969</b>	<b>\$118,123</b>	<b>\$114,215</b>	<b>\$109,756</b>
<b>5430&amp;5431 expenditures</b>	<b>\$181,318</b>	<b>\$194,343</b>	<b>\$187,239</b>	<b>\$180,462</b>	<b>\$187,489</b>	<b>\$192,912</b>	<b>\$173,860</b>

**Fred Richards Golf Course**  
**Summary of Operations 2007 through 2013**

	2007	2008	2009	2010	2011	2012	2013
Total Revenue	\$258,013	\$260,787	\$258,393	\$240,329	\$212,017	\$227,543	\$201,935
Expenses in BU 5430&5431	-\$181,318	-\$194,343	-\$187,239	-\$180,462	-\$187,489	-\$192,912	-\$173,860
FR expenses recorded to Braemar (estimate)	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000
FR debt principal & interest	-\$256,380	-\$248,288	-\$249,497	-\$244,457	-\$236,750	-\$232,250	-\$252,500
CIP/improvement projects							
<b>Cash increase (decrease)</b>	<b>-\$229,685</b>	<b>-\$231,844</b>	<b>-\$228,343</b>	<b>-\$234,590</b>	<b>-\$262,222</b>	<b>-\$247,619</b>	<b>-\$274,425</b>