

Memorandum

City of Tempe



Date: February 3, 2010

To: Sports, Recreation, Arts, and Cultural Development Committee
Councilmember Mark Mitchell, Chair
Councilmember Onnie Shekerjian, Committee Member

From: Mark Richwine, Parks and Recreation Manager (480-350-5325)

Subject: Golf Fund Update

Attached is a memo prepared by Sam Thompson, Deputy Parks and Recreation Manager, for the City Manager's review on recommendations for sustainability for the Golf Fund. Supplements to the memo include the most recent fiscal year historical proformas, the most recent financial performance detail, historical rounds and revenue comparisons, historical fee changes, personnel schedules and internal services charges for both courses.

Staff will be prepared to present the information and respond to any questions from the Committee.

Date: December 30, 2009
To: Charlie Meyer, City Manager, 480.350.8884
Jeff Kulaga, Assistant City Manager, 480.350.8844
From: Sam Thompson, Deputy Parks Services Manager, 480.350.5234
Through: Mark Richwine, Parks and Recreation Manager, x5325
Subject: Ad-Hoc Committee Golf Course Enterprise Fund Sustainability
Recommendations

Members:

Alex Walsh – Chair, Golf Advisory Committee
Ron Cosner – Member, Golf Advisory Committee
Clem Star – Member, Golf Advisory Committee
Tim Pfannenstein – Parks and Recreation Staff
Mike Armfield – Parks and Recreation Staff
Sam Thompson – Parks and Recreation Staff
Jim Bellows – Concessionaire
Jennifer Marsh – Concessionaire

Golf Course Enterprise Fund Background

The Golf Enterprise (Enterprise) consists of two 18-hole courses; one 18-hole executive-style course (Rolling Hills) and one 18-hole championship style course (Ken McDonald). The Enterprise operates as a self-sustaining fund, and as such is expected to operate like a business with revenues expected to cover operational and maintenance expenses, capital improvement costs and any debt that may be incurred by the system. It is extremely important to maintain and manage the Enterprise in a fiscally responsible manner so that the users of the facilities (golfers) are not only supporting the daily operational and maintenance costs, but also the long-term capital improvement projects to keep the courses competitive with the local golf market and up to today's industry standards.

The Enterprise is not currently meeting the Council policy performance requirements. Over the past ten years the Enterprise's annual budget has seen fluctuations in both revenue and expense due to various economic issues and a decline in the rounds played. In October, an Ad-Hoc Golf Committee was established to review current conditions within the Enterprise and submit recommendations to the City Manager on the best approach to return the Enterprise to sustainability and profitability. The committee convened on multiple occasions to assess the Enterprise and formulate appropriate short-term and long-term strategy options for the Enterprise.

Situational Analysis

Based on statistics provided by the National Golf Foundation (NGF), regional public-access golf courses in the Phoenix metropolitan area averaged just fewer than 51,000 rounds per 18 holes in 2008, and most area operators report activity levels that are down by about 20% since peaking in the late 1990s. Both Ken McDonald and Rolling Hills courses presently operate with rounds played higher than average in the market.

Similarly, national trends show participation in golf leveling off at about 26+ million golfers and 500+ million total rounds of golf played. These national figures of golfers and rounds is about the same as it was in 1995, although there has been a 20% increase in the number of golf courses over that same period. The Phoenix metropolitan area is one of the strongest golf markets in the nation with an estimated 305,000+ golf households and over 8.7 million rounds demanded. The result is considerable pressure on golf courses to perform as businesses and maximize all potential sources of revenue.

Since the 1999/2000 FY golf rounds have been declining at both courses, which correlates with the nationwide trend. The impact locally is exacerbated by the over built golf market in the metropolitan Phoenix area. Maricopa County has more courses per capita than any other county in the United States, and since 1996 120 new golf courses have been built. Competition for the Arizona golfer continues to be very keen, limiting the Enterprise's ability to raise fees to recover costs. Note that several golf facilities have closed in the County in the last two years, improving the ratio of demand to golf courses.

Recognizing the trend in declining rounds locally, the Enterprise began implementing annual budget reductions in fiscal year 2003/04. The primary reduction has occurred in maintained employee vacancies to balance end-of-the-year budgets. There are 23.42 FTE maintenance positions budgeted, of which less than 13 are filled (10 full-time and 3 PT ~ 56 percent). Nationally, municipal golf facilities with a 10 to 12 month golf season average 10.4-12.0 full time employees per 18-hole facility. Tempe's enterprise operates significantly below the national average for maintenance staffing. While these averages provide a basis for comparison, the appropriate staffing levels depend on several factors:

- The average number of rounds a facility plays each day.
- The types and level of player services provided by the facility.
- The number and size of tournaments and outings or other special events a facility accommodates each day, week or month.
- The physical layout of the facility.
- Training and experience of the employees.
- Level of management supervision.

Personnel costs typically represent the largest single expense item in a golf course operation, and this is the case with Enterprise. As Tempe's facilities are below average in full time equivalent labor the issue of understaffed maintenance may lead to deteriorating conditions. Conditions that are less desirable for the golf consumer (who has other choices) may result in a continued erosion of play. While costs have been held to a minimum, declines in play and revenues for the past several years have resulted in a reduction to the unreserved balance in the Enterprise.

Golf facilities are like any other business enterprise in that the facilities operate under the restrictions of “production costs” – costs associated with “producing” a round of golf. In the golf facility industry, most of the production costs are fixed and the primary variable cost is personnel. For the Enterprise, in FY 08/09 the cost of producing a round at Ken McDonald was \$16.14 and \$18.39 at Rolling Hills. Both of these costs tend to be comparable to other local municipal operations for which Tempe typically benchmarks itself. While there is no industry standard for an appropriate cost of production, this figure should be included in addition to the comparison of fees charged whenever green fee schedules are being contemplated.

Because of funding constraints, leasing versus purchasing replacement maintenance equipment as well as deferral of capital projects has occurred. Infrastructure has been steadily deteriorating; Staff estimates that a minimum of approximately \$7 million in capital needs (Rolling Hills - replace inadequate sprinkler system (30 years old) approximate cost of \$3 million; Ken McDonald, replace clubhouse at an approximate cost of \$4 million) to be phased in over time, purchase operating equipment and restore both courses’ infrastructure. The perceived neglected appearance may also have resulted in fewer rounds played at the City’s courses and lower revenues for the Enterprise.

Given the status of the Enterprise unreserved fund balance, current market conditions and the estimated future revenues and expenditures, it is estimated the fund will not recover to a Council policy performa unreserved fund balance soon. Even with increased revenues, expenditures are also increasing, especially Interactivity Charges, which continue to be higher than can be covered by the Enterprise’s net operating income. Significant efforts made to reduce costs in recent years have helped mitigate some of the annual net fiscal effect. However, the fiscal position has resulted in the deferral of needed capital re-investment which can not be supported by the Enterprise’s performa.

The Golf Ad-Hoc Advisory Committee recommends that the key objective of this analysis is to develop and implement short and long range plans that will best serve the City’s financial objectives as well as the golfer (residents and tourist) in terms of the course playability and services. City courses remain very well located, have a strong and loyal core of regular players and are still some of most active golf courses in the market. In short, there is not likely to be much in the short term that can be done without a considerable investment in the facilities or a change to their management. If significant short term investment were to happen, it is unlikely that revenue needed to recover the investment would occur.

Recommendations – Short Term

These recommendations apply equally to both Ken McDonald and Rolling Hills Golf Courses:

1. Improve Yield Management. Many public courses in this market practice aggressive yield management, where tee sheets are carefully monitored and unsold inventory is offered at discounted rates. City and concessionaire staff has been given the flexibility to discount pricing to fill vacant tee times. A system needs to

be developed to better manage available space by both parties with the goal to increase play and, hopefully, revenue especially during off-peak periods such as weekdays, afternoons, and summer.

2. **Direct Selling / Tournaments.** Hosting more tournaments is critical to rebuilding play levels and revenues. Advertising and public relations are certainly useful, but direct selling and networking are essential to be a successful golf course in a very competitive market. While total rounds played are not likely to increase, courses will have to rely on enticing existing players to their courses.
3. **E-mail Database.** E-mail databases are essential in today's golf market place, as a means of staying in touch with each facility's customer base. It allows the facility to build loyalty and to practice yield management with unsold tee times by advertising special deals.
4. **Expanded Programming / Player Development.** This is critical for municipal golf systems that have such a high proportion of senior players like Ken McDonald and Rolling Hills. These seniors will eventually reach an age where they will begin to play less frequently, so one of the critical elements to the long-term viability of city courses is player development to replace declining use by the most frequent customers.
5. **Continue Focus on Customer Service.** Good customer service is crucial to providing a high quality golf experience. In such a competitive market, a golf course cannot give a customer a reason not to return – there are simply too many other choices. Continue to enhance customer service through a solid program with a periodic survey of customers to track its progress.
6. **Aggressive Management of Pace of Play.** Many golf operations depend upon rangers to control the pace of play and to “police” the course. Slow pace of play is a serious concern for many golfers at city golf courses and should be managed to enhance their experience and meet their expectations.
7. **Redesign turf for Rolling Hills.** Reduce the turf areas at Rolling Hills that will result in saving water cost by 40 percent.
8. **Review Fees.** Continue to analyze all fees charged at both courses, including 10-play cards offered. Fees need to be competitive in the market, but need to reflect the cost of production to make sure the Enterprise has adequate cash flow.

Recommendations – Long Term

These recommendations can be applied equally or independently of either Ken McDonald and Rolling Hills Golf Courses. As cash flow projections show that the Ken McDonald Golf Course should be able to produce enough revenue to cover its basic costs with only the encumbrances and capital improvements bringing the operation into the red. As such, separate consideration of the recommendations for both courses may be a viable solution. Further, the cash flow projections have assumed very conservative growth in the driving range revenues that could be higher if the facility is actively promoted to the beginner segment through group lessons and golf schools. The recommendations are:

1. **Work with staff from the Financial Services Departments to review the status of the Enterprise.** The Enterprise is not covering its costs, a requirement of

enterprise funds. Staff and Council should consider whether golf should continue to be considered an enterprise or should be considered a service like many other Parks and Recreation programs offered by the city. The level of cost recovery can be set by Council as policy. With the potential for over \$7 million in deferred capital projects, Council and staff need to carefully weigh whether the two courses could generate sufficient income to financially manage the debt while keeping price affordable to the community.

2. **Continue As-Is (Status Quo).** Keep Rolling Hills and Ken McDonald in the city as self managed maintenance operations and concessionaire managed pro shop and food and beverage operations. This is the “default” option. Lack of action would automatically put this option in place. While this option may seem irresponsible given the current financial position of the Enterprise, the option may actually have some merit if the city feels obligated to retain employees in the golf operations. Regardless, the golf courses are in need of significant capital investment which may not generate a positive cash position for the Enterprise for many years, if ever.

Advantages of Status Quo Option

- Simplest option
- Retain City employees

Disadvantages of Status Quo Option

- Requires potential operating subsidies from the General Fund.
- Revenues may not cover rapidly increasing costs, particularly labor cost.
- All City golf facilities are in need of infrastructure and aesthetic improvements, including new irrigation and a new clubhouse for which the current Enterprise may not be able to finance.

3. **Full-Service Management Contract.** Under this management contract, the city would pay the private operator to oversee ALL (golf course maintenance, golf course landscaping, course signage, all building asset management, pro shop, concessions, restaurant, golf carts, driving range, marketing, and promotions of the golf courses, development of junior golf programs, leagues and men’s and women’s associations) aspects of the golf operation for a short term, typical five to six years. This agreement could operate very much like a lease, although the City would still own all direct fee revenues produced by the golf facilities and would pay a fee to the company for its services. This type of agreement can be set up such that all employees of the golf operation are employees of the management company. The City would still be responsible for all major capital improvements.

Advantages of Management Contracts

- Assuming the management contract covers all aspects of running the facility, including course maintenance, the city would no cash outlays for labor.
- A management company (or individual) is likely to have a substantially less expensive benefits package that can result in significant payroll savings.

- It is assumed that the company or individual hired has experience and expertise in golf facility operations. Not only can this provide help in operations and maintenance but also in other areas such as marketing and merchandising.

Disadvantages of Management Contracts

- The City would have less ability to control the quality of operations and/or course maintenance.
- Under a ‘management only’ contract the management entity does not have incentive to control expenses, unless expenses remain with the management entity (which really makes it a de facto lease). Also, the high maintenance labor expense would remain intact.
- The City would still be responsible for the long-term capital improvements.
- Management entities often ‘relax’ in the last year of an agreement, unless the entity is strongly motivated to want to renew the contract.
- Unlike a lease, management contracts usually do not provide a guaranteed income for the city, but rather a guaranteed income for the management entity.
- Full time maintenance staff would be displaced but could transition into any open city positions or stay on with the new vendor.

Discussion

This is an option that could produce significant results, as long as the selected management company is of good quality and is given full responsibility for the operation. The overall quality of these types of agreements rests with the city’s ability to find a qualified company, negotiate a contract that is “win-win” for both sides, and then provide proper oversight to see to it that the contract is complied with.

4. **Contracting the Maintenance Only.** Though this would almost certainly result in significant savings on labor expenses, the private fixed-fee maintenance company would have no revenue incentive, and adherence to maintenance standards could be hard to enforce. These types of arrangements often lead to conflicts between the management of the golf course and the maintenance company, as the two parties can often be at cross-purposes.
5. **Operating Lease.** Lease the facilities to a private operator in exchange for an annual (or monthly/quarterly) lease payment. The lease could be established to include certain lessee requirements, including capital investment in facility improvements. Maintenance standards and compliance policies would be included, and some restrictions regarding setting of resident green fees would be likely. Management contracts, operating leases, and concession agreements are the three most commonly used terms to describe a contract between a municipality and a private golf course operator. Each has significant differences, but also several common characteristics. A general discussion of each option, along with key advantages and disadvantages is presented in the following paragraphs:

The primary goals of an operating lease are to relieve the city of all operating concerns, to ensure a minimum rent payment, and to improve and/or protect the asset. An operating lease is similar to a management contract in that the lessee, like the management firm, hires and fires all employees and is responsible for the day-to-day operations of the facility. The difference is that the lessee would be committed to pay the city a fixed rent, pay all operating expenses, supply equipment and, typically, provide some capital for re-investment into the course. In exchange for incurring all operating expenses and possibly sharing capital expenses, the lessee would receive all of the revenue.

Advantages to Leasing

- **Burden of Risk:** Leasing the facility to a private entity shifts the burden of operational risk to the lessee. This includes the risk associated with rapidly rising labor and other expenses, as well as potential continued downturns in rounds played and revenues. Barring a breach of the contract, the city would have a guaranteed net revenue stream, as the only expenses will be those associated with administering the contract, oversight, and compliance.
- **Simplicity:** The city would be relieved of the day-to-day responsibility in maintaining and operating the golf courses.
- **Capital Improvements:** Depending on the relative attractiveness of the business opportunity to the private entity, the lease terms could require the lessee to make, or contribute to, needed capital improvements.
- **Maintenance Equipment:** The lessee would be responsible for providing maintenance equipment and golf carts.

Disadvantages to Leasing

- **Control:** This lease option offers the city the least amount of control over the golf course operation, especially with regard to pricing: Unless specified in the lease, the lessee may seek free rein over golf fees, likely making the golf courses more expensive to the general public. If the lease has restrictions on raising fees, the lease option becomes less appealing to the private companies that may be bidding for the lease award.
- **Quality:** Unless the contract is carefully executed, the city would have little ability to regulate the quality of the operation, as long as the lease terms are met. And even if they are not met, the legal and practical cost to “force” conformity with the lease can be expensive.
- **Profit Motive:** This is closely tied to the control issue. If not carefully executed, a lease arrangement may directly conflict with the objective of providing an affordable, enjoyable recreation activity for residents, as private interests (including maximizing return) can often be in opposition to public interests (such as providing a community service).
- **Labor Issues:** The lease will likely mean that employees would lose their positions at the golf courses, or at least face reductions in pay and/or benefits if the lessee decides to make them an offer. However, it is possible that these individuals may be transferred to other positions within the city.

- **Revenue Constraint:** As would be expected when one party shares a disproportionately low share of the risk, the city would receive less of the upside revenue potential than it would with a management contract.
- **Long Term:** Leases are typically for a long term, especially if capital improvements are included in the lease terms. This makes it difficult to get out of the lease, should the city become displeased with the lessee's operations of the facility.
- **Down Market:** The lessee may be forced to cut maintenance expenses and/or raise fees if revenues do not meet expectations. Unexpected golf market downturns (as is occurring in the marketplace) often lead to the lessee seeking to renegotiate terms.
- **General Fund Expenses.** The Enterprise currently remits to the General Fund approximately \$300,000 annually for services it receives and for Interactivity Charges. Should the option be pursued and the lease terms provide less than the current transfer to the General Fund, the city may need to consider modest General Fund reductions to balance the budget.

Discussion

Leasing is coming back into fashion for municipal golf facilities, particularly in California and other markets where labor expense is high. This has been due to increased competition in the golf market and the growing need for expert and efficient management and marketing. Leasing out the golf operations shifts the burden of operating risk to the private vendor, and provides a guaranteed revenue stream to the city. The vendor may also contribute to, or even completely fund, capital improvements. It is clear the contract terms are key to any successful lease arrangement.

6. **Non Profit Management Model.** Explore the formation of a 501c-3 corporation to manage the city's golf courses. The city would lease the land and improvements to the new entity. The new corporation operates independently, not bound by requirements for pay scales and benefits. Full time maintenance staff could transition into other city positions or stay on with the new corporation. The new corporation operates as a manager of the golf course. Using Baltimore's history as an example, an autonomous corporation will take over the operation in a lease from the city. The resulting contract will stipulate business and maintenance operations and capital improvements. The City would need to invest roughly \$250,000 start up capital in the new corporation. Those funds could be subject to an accelerated payback to the city.

Under this model, the City would create a not-for-profit management corporation to manage all aspects of the golf course with a Pro/Manager that is employed by the Not-for-Profit Board and all employees that work at the course are employed by the Board. The vision for this model is to create a country club atmosphere /conditions at affordable prices while maintaining a cash flow that will ensure long term growth and improvements to the facilities. All of the revenues and profits go to support the golf course operations and capitol improvement cost.

The Board of the Not-for Profit would be appointed by the Mayor and City Council with city staff sitting on the Board. The Board would not receive compensation. The Not-for-Profit board could have a long term or short term lease with the City. The Not-for-Profit would hire all staff and manage the golf course maintenance and landscaping (or contract it out) as well as pro-shop operations.

All golf course building and grounds would be leased to the Not-for Profit. Equipment used to maintain the course could be owned or leased by the not-for-profit or the managed by the Pro/Manager. The concessions and the restaurant can be contracted out and or managed by the Pro/Manager.

No city money will be used to make these improvements and the improvements are paid off by golf fees over a period of time.

7. **Abandon golf operations at Rolling Hills - turn it into a park with potentially a greatly reduced footprint.**
8. **Lease it to the Phoenix Zoo and/or have it included in the developing Papago Park Master Plan.**

The pivotal variables for the comparison of the three models are potential revenues generated via a contract percentage take or traditional business operations, the exposure to expenses based on the City's exposure – contractual or in-house operations – and the potential incurrence of capital improvement debt required to rehabilitate the courses.

In summary, the City of Tempe is a substantial player in local golf market and has significant assets in our two courses and property. The city should do all it can to preserve golf in the community. The city should not expect to earn significant income from these golf courses, as perhaps was once the case. If the city wishes a higher return for the properties, than an alternate use or delivery method should be considered.

Report ID: GLST7132* - FS880PRD
 Bus. Unit: TEMPE--City of Tempe
 Ledger: ACTUALS -- Actual Ledger
 For Fiscal Year 2009 Period 1 to 12
 Fund Code: 30000 ORG: 2500
 30000 2511 Rolling Hills Golf Course

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 REVENUE AND EXPENSE SUMMARY BY DEPTID/COST CENTER (132)
 Plan to Date 100%

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 Period Ending 06/30/2009

Account Description	Budget	Rev / Exp	Encumbrances	Balance	Exp + Enc	Pct Act	Pct Var
4301 Fees And Admissions	720,168.00	668,736.30-	0.00	51,431.70	668,736.30-	93	< 7>
4311 Pro Shop & Restaurant Rent	30,000.00	21,155.90-	0.00	8,844.10	21,155.90-	71	< 29>
Sub-Total Acct: 4300 Cultural & Recreatio	750,168.00	689,892.20-	0.00	60,275.80	689,892.20-	92	< 8>

4903 Proceeds on Sale of Assets	0.00	1,023.30-	0.00	1,023.30-	1,023.30-		
4904 Gain/Loss On Asset Disposi	0.00	0.00	0.00	0.00	0.00		
Sub-Total Acct: 4900 Miscellaneous Revenu	0.00	1,023.30-	0.00	1,023.30-	1,023.30-		
Total Acct: REVS REVENUE	750,168.00	690,915.50-	0.00	59,252.50	690,915.50-	92	< 8>

6010 Salaries	327,856.00-	251,064.06	0.00	76,791.94-	251,064.06	77	23
6012 Overtime	1,853.00-	1,913.05	0.00	60.05	1,913.05	103	< 3>
6013 Vacation Pay	0.00	38,948.40	0.00	38,948.40	38,948.40		
6014 Sick Pay	0.00	19,084.15	0.00	19,084.15	19,084.15		
6015 Holiday Pay	3,425.00-	2,164.13	0.00	1,260.87-	2,164.13	63	37
6017 Bilingual Pay	602.00-	586.23	0.00	15.77-	586.23	97	3
6098 Economic Adj-Prsnl Svcs	56,658.00-	56,658.74	0.00	0.74	56,658.74	100	
Sub-Total Acct: 6000 Salary & Wages	390,394.00-	370,418.76	0.00	19,975.24-	370,418.76	95	5

6120 Pica Taxes	28,454.00-	29,265.24	0.00	811.24	29,265.24	103	< 3>
6121 Arizona State Retirement	35,517.00-	34,451.99	0.00	1,065.01-	34,451.99	97	3
6123 Employee Health Insuranc	118,658.00-	103,937.19	0.00	14,720.81-	103,937.19	88	12
6127 Mediflex Reimbrsd Expens	3,915.00-	8,453.56	0.00	4,538.56	8,453.56	216	< 116>
Sub-Total Acct: 6100 Fringe Benefits	186,544.00-	176,107.98	0.00	10,436.02-	176,107.98	94	6
Sub-Total Acct: 0100 Personal Services	576,938.00-	546,526.74	0.00	30,411.26-	546,526.74	95	5

6201 General Office Supplies	500.00-	181.58	0.00	318.42-	181.58	36	64
6305 Uniform Allowance	2,700.00-	2,376.55	0.00	323.45-	2,376.55	88	12
6310 Chemical Supplies	20,000.00-	14,627.16	0.00	5,372.84-	14,627.16	73	27
6315 Landscaping Supplies	45,103.00-	27,573.41	0.00	17,529.59-	27,573.41	61	39

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Account Description	Budget	Rev / Exp	Encumbrances	Balance	Exp + Enc	Pct Act	Pct Var
6320 Rec & Playground Supplie	0.00	2,562.52	0.00	2,562.52	2,562.52		
6342 Oil & Lubricants	0.00	9.79	0.00	9.79	9.79		
6350 Hand Tools	1,500.00-	1,323.15	0.00	176.85-	1,323.15	88	12
6351 Minor Equipment	7,000.00-	90.00	0.00	6,910.00-	90.00	1	99
6356 Shop Supplies	2,481.00-	48.06	0.00	2,432.94-	48.06	2	98
6366 Paint, Thinner, Etc.	0.00	289.56	0.00	289.56	289.56		
6401 Building Materials	1,000.00-	142.25	0.00	857.75-	142.25	14	86
6403 Plumbing Materials	150.00-	33.05	0.00	116.95-	33.05	22	78
6405 Refrigeration Supplies	1,000.00-	0.00	0.00	1,000.00-	0.00		100
6410 Motor Vehicle Parts	100.00-	157.22	0.00	57.22	157.22	157	< 57>
6420 Oper. & Maint. Supplies	15,000.00-	7,540.69	0.00	7,459.31-	7,540.69	50	50
6425 Custodial Supplies	0.00	53.96	0.00	53.96	53.96		
6435 Strm Drn,Wtr,&Irrig Supp	20,000.00-	16,949.48	0.00	3,050.52-	16,949.48	85	15
6514 Awards & Recognition	0.00	642.82	0.00	642.82	642.82		
6599 Miscellaneous Supplies	0.00	144.83	0.00	144.83	144.83		
Sub-Total Acct: 6200 Materials & Supplies	116,534.00-	74,746.08	0.00	41,787.92-	74,746.08	64	36

6605 Electricity	21,260.00-	19,511.93	0.00	1,748.07-	19,511.93	92	8
6609 Water,Refuse,& Sewer	172,500.00-	181,071.79	0.00	8,571.79	181,071.79	105	< 5>
6672 Contracted Services	21,063.00-	13,115.13	0.00	7,947.87-	13,115.13	62	38
6677 Hazardous Waste Disposal	400.00-	0.00	0.00	400.00-	0.00		100
6685 Bank Service Charges	25,000.00-	17,910.89	0.00	7,089.11-	17,910.89	72	28
6701 Cell Phone Charges	1,000.00-	95.34	0.00	904.66-	95.34	10	90
6852 Bldg. & Structure Repair	0.00	488.37	0.00	488.37	488.37		
6856 Equip. & Machinery Repai	1,500.00-	869.22	0.00	630.78-	869.22	58	42
6906 Equip. & Machine Rental	1,500.00-	0.00	0.00	1,500.00-	0.00		100
6999 Misc. Fees & Services	0.00	545.00	0.00	545.00	545.00		
Sub-Total Acct: 6600 Fees & Services	244,223.00-	233,607.67	0.00	10,615.33-	233,607.67	96	4

7401 Training & Seminars	400.00-	0.00	0.00	400.00-	0.00		100
7404 Local Meetings	0.00	340.00	0.00	340.00	340.00		
Sub-Total Acct: 7400 Travel & Other Expen	400.00-	340.00	0.00	60.00-	340.00	85	15

7507 Lawn & Turf Equipment	0.00	5,511.75-	0.00	5,511.75-	5,511.75-		

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Account Description	Budget	Rev / Exp	Encumbrances	Balance	Exp + Enc	Pct Act	Pct Var
7530 Tsf Y/E Credits To Bal S	0.00	0.00	0.00	0.00	0.00		
Sub-Total Acct: 7500 Capital Outlays	0.00	5,511.75-	0.00	5,511.75-	5,511.75-		
Sub-Total Acct: 0150 Supp, Srvc, Travel, C	361,157.00-	303,182.00	0.00	57,975.00-	303,182.00	84	16

8002 Interest	0.00	0.00	0.00	0.00	0.00		
8051 Depreciation	0.00	0.00	0.00	0.00	0.00		
Sub-Total Acct: 8000 Debt Service	0.00	0.00	0.00	0.00	0.00		

8301 Technology Costs	12,889.00-	13,947.48	0.00	1,058.48	13,947.48	108	< 8>
8303 Vehicle Maintenance Cost	35,388.00-	30,819.80	0.00	4,568.20-	30,819.80	87	13
8304 Worker's Comp. Claims	110.00-	1,344.15	0.00	1,234.15	1,344.15	1222	<1122>
8305 Communications Costs	2,332.00-	2,565.75	0.00	233.75	2,565.75	110	< 10>
8306 Vehicle Fuel/Oil Costs	8,486.00-	13,024.74	0.00	4,538.74	13,024.74	153	< 53>
8307 Telephone Costs	9,531.00-	10,354.53	0.00	823.53	10,354.53	109	< 9>
8313 Risk Management Charges	3,032.00-	1,599.38	0.00	1,432.62-	1,599.38	53	47
8315 Interactivity Charges	55,409.00-	55,408.00	0.00	1.00-	55,408.00	100	
Sub-Total Acct: 8300 Internal Service	127,177.00-	129,063.83	0.00	1,886.83	129,063.83	101	< 1>
Total Acct: EXPNS EXPENSES	1,065,272.00-	978,772.57	0.00	86,499.43-	978,772.57	92	8

Report ID: GLST7132* - FS880PRD
 Bus. Unit: TEMPE--City of Tempe
 Ledger: ACTUALS -- Actual Ledger
 For Fiscal Year 2009 Period 1 to 12
 Fund Code: 30000 ORG: 2500
 30000 2517 Restaurant-Rolling Hills

PeopleSoft GL
 REVENUE AND EXPENSE SUMMARY BY DEPTID/COST CENTER (132)
 Plan to Date 100%

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<u>Account Description</u>	<u>Budget</u>	<u>Rev / Exp</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Exp + Enc</u>	<u>Pct Act</u>	<u>Pct Var</u>
=====							
4311 Pro Shop & Restaurant Rent	46,800.00	41,935.52-	0.00	4,864.48	41,935.52-	90	< 10>
Sub-Total Acct: 4300 Cultural & Recreatio	46,800.00	41,935.52-	0.00	4,864.48	41,935.52-	90	< 10>
Total Acct: REVS REVENUE	46,800.00	41,935.52-	0.00	4,864.48	41,935.52-	90	< 10>

Report ID: GLST7132* - F9880PRD
 Bus. Unit: TEMPE--City of Tempe
 Ledger: ACTUALS -- Actual Ledger
 For Fiscal Year 2009 Period 1 to 12
 Fund Code: 30000 ORG: 2500
 30000 2512 Ken McDonald Golf Course

PeopleSoft GL
 REVENUE AND EXPENSE SUMMARY BY DEPTID/COST CENTER (132)
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Account Description	Budget	Rev / Exp	Encumbrances	Balance	Exp + Enc	Pct Act	Pct Var
4301 Fees And Admissions	1,022,304.00	971,948.07-	0.00	50,355.93	971,948.07-	95	< 5>
4311 Pro Shop & Restaurant Rent	211,100.00	74,323.41-	0.00	136,776.59	74,323.41-	35	< 65>
Sub-Total Acct: 4300 Cultural & Recreatio	1,233,404.00	1,046,271.48-	0.00	187,132.52	1,046,271.48-	85	< 15>
4851 Int Earned-Pooled Invest	5,705.00	5,221.15-	0.00	483.85	5,221.15-	92	< 8>
Sub-Total Acct: 4850 Interest Revenue	5,705.00	5,221.15-	0.00	483.85	5,221.15-	92	< 8>
4903 Proceeds on Sale of Assets	0.00	301.90-	0.00	301.90-	301.90-		
4904 Gain/Loss On Asset Disposi	0.00	0.00	0.00	0.00	0.00		
Sub-Total Acct: 4900 Miscellaneous Revenu	0.00	301.90-	0.00	301.90-	301.90-		
Total Acct: REVS REVENUE	1,239,109.00	1,051,794.53-	0.00	187,314.47	1,051,794.53-	85	< 15>
6010 Salaries	434,952.00-	387,059.22	0.00	47,892.78-	387,059.22	89	11
6012 Overtime	1,956.00-	3,661.03	0.00	1,705.03	3,661.03	187	< 87>
6013 Vacation Pay	0.00	23,779.25	0.00	23,779.25	23,779.25		
6014 Sick Pay	0.00	14,008.49	0.00	14,008.49	14,008.49		
6015 Holiday Pay	3,425.00-	827.03	0.00	2,597.97-	827.03	24	76
6098 Economic Adj-Prsnl Svcs	36,446.00-	21,483.76	0.00	14,962.24-	21,483.76	59	41
Sub-Total Acct: 6000 Salary & Wages	476,779.00-	450,818.78	0.00	25,960.22-	450,818.78	95	5
6120 Fica Taxes	34,142.00-	33,385.35	0.00	756.65-	33,385.35	98	2
6121 Arizona State Retirement	43,534.00-	42,383.77	0.00	1,150.23-	42,383.77	97	3
6123 Employee Health Insuranc	102,466.00-	93,731.44	0.00	8,734.56-	93,731.44	91	9
6127 Mediflex Reimbrsd Expens	4,568.00-	1,817.53	0.00	2,750.47-	1,817.53	40	60
Sub-Total Acct: 6100 Fringe Benefits	184,710.00-	171,318.09	0.00	13,391.91-	171,318.09	93	7

Report ID: GLST7132* - FS880PRD
 Bus. Unit: TEMPE--City of Tempe
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 30000 2512 Ken McDonald Golf Course

PeopleSoft GL
 REVENUE AND EXPENSE SUMMARY BY DEPTID/COST CENTER (132)
 Plan to Date 100%

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Account Description	Budget	Rev / Exp	Encumbrances	Balance	Exp + Enc	Pct Act	Pct Var
Sub-Total Acct: 0100 Personal Services	661,489.00-	622,136.87	0.00	39,352.13-	622,136.87	94	6
6201 General Office Supplies	3,000.00-	89.78	0.00	2,910.22-	89.78	3	97
6305 Uniform Allowance	4,000.00-	3,999.96	0.00	0.04-	3,999.96	100	
6310 Chemical Supplies	25,000.00-	38,295.92	0.00	13,295.92	38,295.92	153	< 53>
6315 Landscaping Supplies	26,596.00-	38,965.02	0.00	12,369.02	38,965.02	147	< 47>
6320 Rec & Playground Supplie	1,000.00-	919.24	0.00	80.76-	919.24	92	8
6342 Oil & Lubricants	0.00	231.06	0.00	231.06	231.06		
6350 Hand Tools	1,000.00-	1,059.07	0.00	59.07	1,059.07	106	< 6>
6351 Minor Equipment	2,000.00-	730.26	0.00	1,269.74-	730.26	37	63
6356 Shop Supplies	1,000.00-	830.48	0.00	169.52-	830.48	83	17
6401 Building Materials	500.00-	467.11	0.00	32.89-	467.11	93	7
6402 Park Electrical	0.00	9.65	0.00	9.65	9.65		
6403 Plumbing Materials	0.00	1,760.96	0.00	1,760.96	1,760.96		
6405 Refrigeration Supplies	2,000.00-	149.21	0.00	1,850.79-	149.21	7	93
6410 Motor Vehicle Parts	0.00	2,061.90	0.00	2,061.90	2,061.90		
6420 Oper. & Maint. Supplies	15,000.00-	10,748.72	0.00	4,251.28-	10,748.72	72	28
6425 Custodial Supplies	500.00-	543.15	0.00	43.15	543.15	109	< 9>
6430 Street Repair Materials	0.00	14.87	0.00	14.87	14.87		
6435 Strm Drn,Wtr,&Irrig Supp	25,000.00-	44,034.42	0.00	19,034.42	44,034.42	176	< 76>
6599 Miscellaneous Supplies	270.00-	0.00	0.00	270.00-	0.00		100
Sub-Total Acct: 6200 Materials & Supplies	106,866.00-	144,910.78	0.00	38,044.78	144,910.78	136	< 36>
6605 Electricity	40,394.00-	33,639.70	0.00	6,754.30-	33,639.70	83	17
6609 Water,Refuse,& Sewer	41,400.00-	38,389.49	0.00	3,010.51-	38,389.49	93	7
6615 SRP Water	3,642.00-	6,216.20	0.00	2,574.20	6,216.20	171	< 71>
6672 Contracted Services	17,475.00-	29,902.77	0.00	12,427.77	29,902.77	171	< 71>
6676 Training & Development	0.00	400.00	0.00	400.00	400.00		
6695 Bank Service Charges	25,000.00-	24,900.09	0.00	99.91-	24,900.09	100	
6701 Cell Phone Charges	1,600.00-	102.56	0.00	1,497.44-	102.56	6	94
6852 Bldg. & Structure Repair	0.00	3,552.32	0.00	3,552.32	3,552.32		
6856 Equip. & Machinery Repai	3,500.00-	6,042.97	0.00	2,542.97	6,042.97	173	< 73>
6904 Land Lease	133.00-	132.58	0.00	0.42-	132.58	100	
6906 Equip. & Machine Rental	1,500.00-	312.55	0.00	1,187.45-	312.55	21	79
6990 Taxes & Licenses	100.00-	80.00	0.00	20.00-	80.00	80	20
6999 Misc. Fees & Services	0.00	320.00	0.00	320.00	320.00		

Report ID: GLST7132* - FS880PRD
 Bus. Unit: TEMPE--City of Tempe
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 30000 2512 Ken McDonald Golf Course

PeopleSoft GL
 REVENUE AND EXPENSE SUMMARY BY DEPTID/COST CENTER (132)
 Plan to Date 100%

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Account Description	Budget	Rev / Exp	Encumbrances	Balance	Exp + Eng	Pct Act	Pct Var
Sub-Total Acct: 6600 Fees & Services	134,744.00-	143,991.23	0.00	9,247.23	143,991.23	107	< 7>
7401 Training & Seminars	0.00	1,350.00	0.00	1,350.00	1,350.00		
7403 Travel Expense	0.00	46.00	0.00	46.00	46.00		
7404 Local Meetings	0.00	92.99	0.00	92.99	92.99		
Sub-Total Acct: 7400 Travel & Other Expen	0.00	1,488.99	0.00	1,488.99	1,488.99		
7507 Lawn & Turf Equipment	54,361.00-	65,774.81	0.00	11,413.81	65,774.81	121	< 21>
7518 Computer Equipment	0.00	0.00	0.00	0.00	0.00		
7530 Tsf Y/E Credits To Bal S	0.00	0.00	0.00	0.00	0.00		
Sub-Total Acct: 7500 Capital Outlays	54,361.00-	65,774.81	0.00	11,413.81	65,774.81	121	< 21>
Sub-Total Acct: 0150 Supp. Srvcs,Travel,C	295,971.00-	356,165.81	0.00	60,194.81	356,165.81	120	< 20>
8002 Interest	0.00	0.00	0.00	0.00	0.00		
8051 Depreciation	0.00	0.00	0.00	0.00	0.00		
Sub-Total Acct: 8000 Debt Service	0.00	0.00	0.00	0.00	0.00		
8301 Technology Costs	8,593.00-	9,298.70	0.00	705.70	9,298.70	108	< 8>
8303 Vehicle Maintenance Cost	35,923.00-	38,076.39	0.00	2,153.39	38,076.39	106	< 6>
8304 Worker's Comp. Claims	2,217.00-	1,891.12-	0.00	4,108.12-	1,891.12-	< 85>	185
8305 Communications Costs	4,663.00-	4,974.76	0.00	311.76	4,974.76	107	< 7>
8306 Vehicle Fuel/Oil Costs	17,126.00-	18,800.97	0.00	1,674.97	18,800.97	110	< 10>
8307 Telephone Costs	6,932.00-	7,530.98	0.00	598.98	7,530.98	109	< 9>
8313 Risk Management Charges	2,921.00-	1,540.81	0.00	1,380.19-	1,540.81	53	47
8315 Interactivity Charges	83,115.00-	83,116.00	0.00	1.00	83,116.00	100	
Sub-Total Acct: 8300 Internal Service	161,490.00-	161,447.49	0.00	42.51-	161,447.49	100	
Total Acct: EXPNS EXPENSES	1,118,950.00-	1,139,750.17	0.00	20,800.17	1,139,750.17	102	< 2>

Report ID: GLST7132* - FS880PRD
 Bus. Unit: TEMPE--City of Tempe
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 For Fiscal Year 2009 Period 1 to 12
 Fund Code: 30000 ORG: 2500
 30000 2513 Restaurant-Ken McDonald

PeopleSoft GL
 REVENUE AND EXPENSE SUMMARY BY DEPTID/COST CENTER (132)
 Plan to Date 100%

Page No. 7
 Run Date 02/03/2010
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<u>Account Description</u>	<u>Budget</u>	<u>Rev / Exp</u>	<u>Encumbrances</u>	<u>Balance</u>	<u>Exp + Enc</u>	<u>Pct Act</u>	<u>Pct Var</u>
=====							
4311 Pro Shop & Restaurant Rent	36,302.00	35,479.24-	0.00	822.76	35,479.24-	98	< 2>
Sub-Total Acct: 4300 Cultural & Recreatio	36,302.00	35,479.24-	0.00	822.76	35,479.24-	98	< 2>
Total Acct: REVS REVENUE	36,302.00	35,479.24-	0.00	822.76	35,479.24-	98	< 2>

Rolling Hills Golf Course

Participation

Fiscal Year	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
July	8,959	10,031	8,819	9,658	9,063	11,631	9,490	8,562
August	7,995	8,695	7,886	8,279	8,454	10,418	8,309	7,983
September	7,605	9,152	8,565	8,648	9,688	8,693	8,009	8,021
October	8,322	10,542	9,400	9,028	8,812	9,846	9,369	9,225
November	8,352	8,455	8,222	10,557	10,774	10,888	10,577	9,887
December	6,845	8,722	8,258	10,489	10,581	9,185	9,240	8,842
January	8,882	11,138	10,032	12,903	12,015	12,291	11,861	10,592
February	10,126	11,101	11,170	13,689	13,293	11,420	12,665	11,728
March	13,066	13,260	13,331	15,524	16,023	14,288	14,822	12,600
April	11,054	11,526	11,128	13,047	13,127	12,636	11,401	10,987
May	10,039	11,820	12,047	13,298	14,167	13,978	13,056	10,582
June	9,409	9,383	11,216	11,414	13,311	11,745	10,252	8,759
Total	110,654	123,825	120,074	136,534	139,308	137,019	129,051	117,768

Green Fees

Fiscal Year	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
July	\$ 45,570	\$ 43,329	\$ 37,613	\$ 42,241	\$ 40,374	\$ 50,780	\$ 40,591	\$ 41,852
August	\$ 40,824	\$ 37,620	\$ 33,221	\$ 35,031	\$ 38,197	\$ 46,541	\$ 36,562	\$ 39,363
September	\$ 39,654	\$ 41,534	\$ 37,908	\$ 38,528	\$ 44,424	\$ 39,965	\$ 35,797	\$ 40,114
October	\$ 42,983	\$ 46,761	\$ 42,146	\$ 42,403	\$ 40,216	\$ 44,760	\$ 41,793	\$ 46,999
November	\$ 68,474	\$ 69,236	\$ 67,254	\$ 85,858	\$ 96,327	\$ 95,869	\$ 92,600	\$ 90,677
December	\$ 55,958	\$ 70,953	\$ 67,093	\$ 85,486	\$ 93,804	\$ 80,645	\$ 80,164	\$ 80,410
January	\$ 72,925	\$ 91,121	\$ 82,276	\$ 105,241	\$ 106,494	\$ 107,867	\$ 103,851	\$ 103,291
February	\$ 83,015	\$ 91,162	\$ 91,091	\$ 112,185	\$ 117,990	\$ 100,197	\$ 111,606	\$ 116,154
March	\$ 107,192	\$ 108,616	\$ 108,784	\$ 126,281	\$ 141,791	\$ 126,239	\$ 130,421	\$ 122,080
April	\$ 90,156	\$ 94,126	\$ 90,355	\$ 106,680	\$ 116,260	\$ 109,411	\$ 98,988	\$ 104,814
May	\$ 45,786	\$ 52,327	\$ 53,221	\$ 60,489	\$ 64,776	\$ 64,287	\$ 58,929	\$ 61,276
June	\$ 39,979	\$ 38,715	\$ 47,540	\$ 50,159	\$ 57,980	\$ 52,253	\$ 50,781	\$ 48,969
Total	\$ 732,513	\$ 785,496	\$ 758,500	\$ 890,580	\$ 958,631	\$ 918,813	\$ 882,080	\$ 895,997

2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
8,104	8,141	7,076	4,271	4,692	3,639	3,563	3,344	3,422	2,847
6,932	7,079	6,997	3,963	4,256	3,443	3,399	2,899	2,956	2,898
7,259	7,207	6,932	4,587	4,263	3,802	4,256	2,450	3,582	3,047
5,818	6,554	5,965	4,826	4,351	4,353	3,772	4,301	3,082	2,910
8,343	8,175	6,978	5,576	4,713	5,151	4,907	4,563	4,336	3,778
8,601	7,812	5,266	5,510	4,772	5,085	4,228	3,875	3,332	3,425
9,114	9,931	7,953	6,814	5,967	6,864	5,361	4,970	5,270	
10,382	11,388	7,013	7,434	6,625	7,094	6,698	6,242	5,700	
13,412	12,998	9,271	8,418	9,568	7,928	7,932	7,843	7,639	
10,953	10,414	7,430	6,750	6,173	6,350	5,737	6,008	5,039	
10,446	10,847	6,776	6,967	5,522	5,493	5,315	5,838	5,065	
8,672	8,157	6,013	5,199	4,456	3,826	4,121	4,180	3,792	
108,036	108,703	83,670	70,315	65,358	63,028	59,289	56,513	53,215	18,905

*POS implemented Nov. 11, 2002
18 hole rounds separated out.

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
\$	44,502	\$ 39,268	\$ 34,117	\$ 29,208	\$ 29,204	\$ 27,524	\$ 25,807	\$ 24,474	\$ 24,634	\$ 19,169
\$	36,844	\$ 33,676	\$ 33,270	\$ 27,790	\$ 26,045	\$ 23,594	\$ 23,201	\$ 20,938	\$ 22,257	\$ 20,503
\$	39,765	\$ 35,409	\$ 33,296	\$ 30,773	\$ 26,520	\$ 23,931	\$ 29,121	\$ 17,045	\$ 24,985	\$ 20,128
\$	32,125	\$ 33,541	\$ 26,742	\$ 31,472	\$ 28,217	\$ 27,931	\$ 25,635	\$ 30,503	\$ 20,424	\$ 22,614
\$	79,012	\$ 75,312	\$ 68,774	\$ 72,752	\$ 65,049	\$ 74,864	\$ 75,086	\$ 70,908	\$ 67,968	\$ 57,277
\$	81,597	\$ 72,714	\$ 67,771	\$ 71,327	\$ 65,034	\$ 74,688	\$ 66,327	\$ 60,630	\$ 49,858	\$ 52,317
\$	87,123	\$ 84,339	\$ 101,111	\$ 87,180	\$ 82,618	\$ 98,654	\$ 79,133	\$ 76,337	\$ 80,778	
\$	100,429	\$ 96,116	\$ 89,010	\$ 99,680	\$ 93,733	\$ 104,285	\$ 100,035	\$ 95,551	\$ 85,637	
\$	127,737	\$ 109,998	\$ 117,335	\$ 111,994	\$ 133,847	\$ 115,004	\$ 119,509	\$ 120,116	\$ 114,405	
\$	103,550	\$ 90,549	\$ 95,876	\$ 90,477	\$ 90,851	\$ 97,539	\$ 88,184	\$ 92,794	\$ 77,190	
\$	53,880	\$ 52,392	\$ 63,272	\$ 51,492	\$ 43,699	\$ 37,857	\$ 36,996	\$ 40,814	\$ 36,071	
\$	42,985	\$ 41,194	\$ 41,754	\$ 35,202	\$ 33,403	\$ 26,430	\$ 29,147	\$ 29,872	\$ 27,013	
\$	829,547	\$ 764,507	\$ 772,324	\$ 739,345	\$ 718,218	\$ 732,301	\$ 698,181	\$ 679,982	\$ 631,220	\$ 192,008

Ken McDonald Golf Course

Participation

Fiscal Year	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
July	4,584	8,035	7,440	7,268	7,725	8,328	8,442	7,734
August	4,256	7,629	6,636	6,614	7,594	7,464	8,035	7,290
September	3,631	7,068	6,071	6,826	7,390	6,863	6,983	6,648
October	4,826	6,423	5,201	6,127	5,929	6,148	6,151	6,030
November	6,743	6,802	6,786	7,442	7,512	7,878	7,515	7,493
December	5,560	6,981	6,507	7,510	7,231	7,329	7,102	7,002
January	6,214	7,603	6,957	8,366	7,745	8,396	7,973	7,365
February	6,159	7,521	7,950	8,537	8,291	7,457	8,220	7,884
March	9,340	8,862	9,319	9,858	10,019	9,570	9,608	8,553
April	8,901	8,350	9,325	9,401	9,177	9,302	8,382	8,554
May	7,929	7,743	8,604	9,643	10,030	10,283	9,223	7,773
June	7,705	7,670	8,300	9,025	9,373	9,421	7,682	7,427
Total	75,848	90,687	89,096	96,617	98,016	98,439	95,316	89,753

Green Fees

Fiscal Year	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
July	\$ 25,572	\$ 62,719	\$ 55,694	\$ 57,283	\$ 60,012	\$ 62,228	\$ 64,022	\$ 63,892
August	\$ 23,606	\$ 58,706	\$ 48,565	\$ 49,596	\$ 59,118	\$ 56,870	\$ 61,726	\$ 62,547
September	\$ 21,548	\$ 57,210	\$ 49,977	\$ 55,973	\$ 61,294	\$ 55,012	\$ 54,536	\$ 57,263
October	\$ 35,403	\$ 52,827	\$ 41,482	\$ 49,066	\$ 48,729	\$ 46,583	\$ 48,543	\$ 52,070
November	\$ 91,673	\$ 93,483	\$ 94,748	\$ 102,574	\$ 111,757	\$ 115,808	\$ 111,859	\$ 108,886
December	\$ 74,761	\$ 94,100	\$ 87,284	\$ 100,652	\$ 105,112	\$ 103,830	\$ 86,842	\$ 100,070
January	\$ 80,365	\$ 100,526	\$ 93,705	\$ 111,016	\$ 112,210	\$ 118,246	\$ 116,576	\$ 109,215
February	\$ 87,942	\$ 100,040	\$ 106,521	\$ 114,466	\$ 119,881	\$ 105,311	\$ 120,271	\$ 119,667
March	\$ 125,732	\$ 124,321	\$ 127,959	\$ 134,736	\$ 144,751	\$ 138,007	\$ 142,289	\$ 127,596
April	\$ 125,113	\$ 117,197	\$ 129,375	\$ 128,700	\$ 130,155	\$ 135,169	\$ 124,465	\$ 129,418
May	\$ 53,469	\$ 56,231	\$ 73,978	\$ 82,081	\$ 83,741	\$ 88,581	\$ 82,165	\$ 69,767
June	\$ 55,596	\$ 65,518	\$ 62,339	\$ 67,506	\$ 66,075	\$ 72,857	\$ 65,989	\$ 60,560
Total	\$ 800,779	\$ 982,875	\$ 971,626	\$ 1,053,647	\$ 1,102,831	\$ 1,098,498	\$ 1,079,280	\$ 1,060,950

2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
7,312	6,942	6,913	5,576	6,004	5,194	5,205	4,749	5,372	4,784
7,060	6,882	6,879	5,734	6,048	5,255	5,542	4,733	5,036	4,832
6,884	7,236	6,152	5,576	6,139	5,974	5,934	3,517	3,181	4,525
5,157	6,136	6,026	5,047	4,844	4,805	3,983	6,067	6,624	5,189
6,796	7,285	6,640	6,447	5,624	6,355	5,996	5,703	5,730	5,451
7,157	6,762	6,242	6,437	5,878	6,399	5,508	4,943	4,727	5,295
6,992	7,465	8,004	7,380	6,419	6,839	6,153	5,825	6,125	
7,601	7,805	7,197	7,864	6,580	7,008	7,083	6,623	5,989	
9,453	9,266	9,224	8,989	8,888	7,518	8,470	8,089	7,706	
9,038	8,646	8,125	8,234	7,710	7,165	7,320	6,989	6,805	
8,867	8,544	7,892	8,393	7,529	7,128	7,340	7,345	7,567	
7,891	6,838	6,771	5,794	6,055	5,124	5,518	5,412	5,772	
90,208	89,807	86,065	81,471	77,718	74,764	74,052	69,995	70,634	30,076

2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
\$ 55,761	\$ 51,783	\$ 52,437	\$ 44,988	\$ 46,652	\$ 40,815	\$ 42,834	\$ 38,442	\$ 40,144	\$ 33,432
\$ 55,614	\$ 50,976	\$ 52,788	\$ 48,580	\$ 46,641	\$ 38,875	\$ 43,565	\$ 38,101	\$ 36,837	\$ 33,303
\$ 53,956	\$ 51,929	\$ 48,200	\$ 47,146	\$ 49,572	\$ 43,924	\$ 48,163	\$ 27,581	\$ 24,151	\$ 31,222
\$ 37,892	\$ 42,673	\$ 45,683	\$ 57,463	\$ 36,928	\$ 35,301	\$ 29,811	\$ 51,504	\$ 54,197	\$ 45,247
\$ 100,008	\$ 97,844	\$ 94,006	\$ 99,277	\$ 92,868	\$ 124,041	\$ 114,729	\$ 115,636	\$ 111,572	\$ 100,417
\$ 100,463	\$ 87,665	\$ 97,534	\$ 97,975	\$ 98,136	\$ 114,833	\$ 99,151	\$ 90,232	\$ 82,673	\$ 87,675
\$ 97,503	\$ 106,964	\$ 125,057	\$ 113,449	\$ 114,191	\$ 121,964	\$ 112,200	\$ 109,300	\$ 105,714	
\$ 108,600	\$ 113,813	\$ 114,058	\$ 130,475	\$ 119,159	\$ 125,212	\$ 124,754	\$ 124,999	\$ 104,086	
\$ 136,838	\$ 140,513	\$ 152,747	\$ 153,706	\$ 162,429	\$ 136,219	\$ 153,006	\$ 153,252	\$ 131,113	
\$ 129,103	\$ 124,034	\$ 128,905	\$ 132,071	\$ 138,930	\$ 129,386	\$ 127,055	\$ 124,281	\$ 111,642	
\$ 76,910	\$ 74,803	\$ 95,106	\$ 82,313	\$ 66,980	\$ 61,861	\$ 63,121	\$ 59,808	\$ 61,438	
\$ 61,054	\$ 53,588	\$ 57,669	\$ 47,532	\$ 47,992	\$ 40,135	\$ 43,869	\$ 40,432	\$ 41,437	
\$ 1,013,700	\$ 996,585	\$ 1,064,190	\$ 1,054,975	\$ 1,020,479	\$ 1,012,568	\$ 1,002,259	\$ 973,568	\$ 905,004	\$ 331,296

GOLF FUND PERSONNEL SCHEDULE

Cost
Center

	2009-10 Budget	Filled Positions	Frozen Positions	Vacant Positions
2511 Rolling Hills Golf Course				
P & G Course Maint Coord	1	1		
P & G Mechanic	1			1
Sprinkler Sys Maint Wkr II+	1	1		
Equip Operator II	1			1
Groundskeeper I/II+	4	1	2	1
Equip Operator I	1			1
Total Full-Time	9	3	2	4
2512 Ken McDonald Golf Course				
P & G Course Supvr	1	1		
P & G Course Maint Coord	1	1		
P & G Mechanic	1	1		
Sprinkler Sys Maint Wkr II+	1	1		
Equip Operator II	1			
Groundskeeper I/II+	6	3	2	1
Equip Operator I	1	1		1
Total Full-Time	12	8	2	2

GOLF FUND - INTERACTIVITIES/OPEB

INTERACTIVITIES

Account Number/Name	Description	RFI	KMI	Total
8301-Technology Costs	Budget and expenses associated with computing services (PCs, software, maintenance, etc).	14,571	9,713	24,284
8307-Telephone Costs	Budget and expenses associated with telecommunication costs.	9,686	7,045	16,731
8303-Vehicle Maintenance Costs	Budget and expenses associated with vehicle repair and service costs	33,239	41,667	74,906
8306-Vehicle Fuel/Oil Costs	Budget and expenses associated with vehicle fuel/oil costs	15,302	23,974	39,276
8304-Worker's Comp Claims	Budget and expenses associated with worker's compensation claims.	100	6,745	6,845
8313-Risk Management Charges	Budget and expenses associated with liability claims.	2,744	170	2,914
		<u>75,642</u>	<u>89,314</u>	<u>164,956</u>

Account Number/Name	Description	RFI	KMI	Total
8315 - Interactivity Charges	City Manager	1,509	2,263	3,772
	Mayor & Council	1,966	2,948	4,914
	Human Resources	15,824	23,737	39,561
	Financial Services (Budget, Accounting, Admin, Purchasing)	10,702	16,052	26,754
	Building Maintenance	15,677	23,516	39,193
	Custodial	4,577	6,865	11,442
		<u>50,254</u>	<u>75,382</u>	<u>125,636</u>

OPEB

Health Retirement Account		46,725
Annual Required Contribution		<u>78,822</u>
		<u>125,547</u>

Golf Pass Subsidy (Retirees)

Reimbursement from General Fund	61,000
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GOLF INTERACTIVITY ANALYSIS

	% Share of Total City Base Operating Budget	% Share of Total City FTE's
FY 09/10	0.6%	0.9%
FY 08/09	0.5%	0.9%
FY 07/08	0.6%	1.2%
FY 06/07	0.7%	1.2%
FY 05/06	0.9%	1.1%
FY 04/05	1.0%	1.4%
FY 03/04	1.0%	1.4%
FY 02/03	1.1%	1.3%
FY 01/02	1.0%	1.3%