

Golf Course

Scott Anthes - Superintendent
(920) 497-7819

MISSION

The purpose of the Brown County Golf Course is to plan, develop, and maintain the Golf Course thereby providing recreational opportunities for the public. The Golf Course shall also be fiscally managed such that it does not require a property tax subsidy.

PROGRAM DESCRIPTION

The Golf Course is responsible for the planning, development, operation, and maintenance of the Brown County Golf Course. The Golf Course is a highly-rated, four-star 18-hole course consisting of nearly 200 acres with a pro shop, full-service restaurant and maintenance and parking facilities. An additional 80 acres adjoining the Golf Course are currently undeveloped and used for tree planting and farm rental.

PERFORMANCE MEASURES

	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	Budget Change
Dollars Returned to the General Fund	\$162,060	\$62,060	\$62,060	62,060	0.00%
Rounds of Play Provided	35,804	36,000	38,000	38,000	0.00%
Golf Outings (100+ Players) Hosted	15	15	16	15	-6.25%

FINANCIAL SUMMARY

	2008 Actual	2009 Estimated	2009 Amended Budget	2010 Budget	Change from 2009 Amended Budget	
					\$	%
Public Charges	912,889	942,762	942,501	950,501	8,000	0.85%
Miscellaneous Revenue	33,503	38,400	20,000	58,000	38,000	190.00%
Other Financing Sources	-	1,745	1,745	-	(1,745)	-100.00%
Total Revenues	946,392	982,907	964,246	1,008,501	44,255	4.59%
Personnel Costs	363,983	370,429	370,429	363,591	(6,838)	-1.85%
Operating Expenses	601,007	546,242	527,611	548,762	21,151	4.01%
Interdept. Charges	45,875	66,828	66,828	74,909	8,081	12.09%
Total Expenses	1,010,865	983,499	964,868	987,262	22,394	2.32%
Property Taxes	-	-	-	-	-	0.00%
Addition to (Use of) Fund Balance	(64,474)	(592)	(622)	21,239		

SUMMARY HIGHLIGHTS

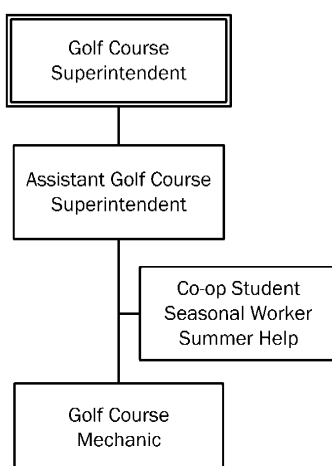
Public charges revenue increased due to an anticipated rise in rounds of play and golf cart revenue in 2010. Other miscellaneous revenue also increased to reflect an anticipated increase in donations received for the Children's Charity Golf Outing.

Personnel costs increased slightly due to cost-of-living wage increases and associated fringe benefits for existing staff; however, this increase was offset as a result of adjustments to the health insurance plan which reduced costs for 2010. Operating expenses increased to correspond to the increase in anticipated revenue for the Children's Charity Golf Outing; however this was partially offset by a decrease in grounds maintenance for pond dredging that occurred in 2009 and a reduction in contracted services. Interdepartmental charges increased to reflect a more indepth allocation process for indirect costs. Capitalized outlay requests for 2010 include a Toro SandPro replacement.

STAFFING SUMMARY

Position	FTE	Unit Rate	Budget Hours	Base	Longevity	Cost
Golf Course Superintendent	1.00	31.98	2,080	66,510	0	66,510
Asst Golf Course Superintendent	1.00	25.17	2,080	52,348	0	52,348
Golf Course Mechanic	1.00	21.06	2,080	43,802	0	43,802
Seasonal Worker	2.80	9.75	5,824	56,784	0	56,784
Summer Help	1.80	9.00	3,744	33,696	0	33,696
Co-op Student/Student Intern	0.10	8.25	208	1,716	0	1,716
	7.70		16,016	254,856	0	254,856

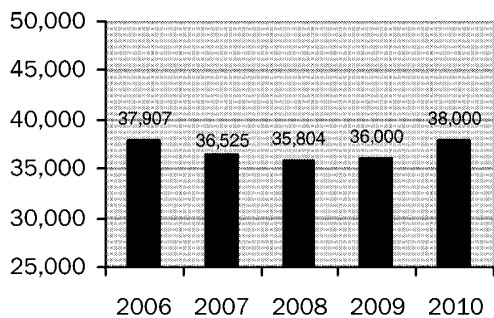
Salary Adjustment	0
Turnover Reduction	0
Regular Earnings	254,856
Premium Overtime	4,500
Fringe Benefits	104,235
2010 Total Compensation	363,591



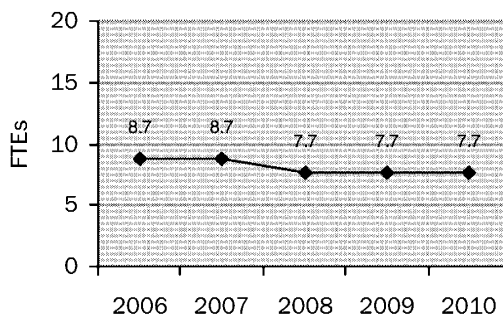
STATEMENT OF FUNDS

Funds Available 1/1/09		(230,870)
Projected:		
2009 Revenues	982,907	
2009 Asset Maintenance Loan	(8,855)	
2009 Expenses	(983,499)	
2009 Earnings	<u>(9,447)</u>	
Non-Cash Items:		
- Depreciation	<u>127,135</u>	
Non-Expense Outlays:		
- Capital Equipment (Non-Bonding)	(76,500)	
- Principal Retirement	<u>(60,000)</u>	
	(136,500)	
Projected 2009 Funds Made Available		<u>(18,812)</u>
Projected Funds Available 12/31/09		<u><u>(249,682)</u></u>
Funds Available 1/1/10		(249,682)
Projected:		
2010 Revenues	1,008,501	
2010 Expenses	<u>(987,262)</u>	
2010 Earnings	<u>21,239</u>	
Non-Cash Items:		
- Depreciation	<u>128,875</u>	
	128,875	
Non-Expense Outlays:		
- Capital Equipment (Non-Bonding)	(25,000)	
- Principal Retirement	(60,000)	
- Asset Maintenance Loan	<u>(85,000)</u>	
	(170,000)	
Projected 2010 Funds Made Available		<u>65,114</u>
Projected Funds Available 12/31/10		<u><u>(184,568)</u></u>

ROUNDS OF PLAY



STAFFING TRENDS



CONTRACTS

Type of Service Provided	Annual Cost
Golf Pros Contract	18,000
Sewage Removal	10,140
Golf Handicap System	7,500
Garbage Removal	3,450
Weather System	1,390
Satelite Television	1,140
Portable Restrooms	1,071
Rug and Floor Mats	1,040
Fire Extinguisher and Hood Inspection	350
Shop Towels	336
Maintenance Building Security	263
Pest Control	132
	<u>44,812</u>

OUTLAY

Description	Amount
Toro SandPro Replacement	<u>25,000</u>
	25,000

GOLF COURSE 2010 BUDGET

Account Number	Description	2009			2010 Executive
		2008 Actual Amount	2009 Actual Amount	Estimated Amount	
Fund: 620 - Golf Course					
Revenues					
Department: 034 - Golf Course					
Division: 001 - General					
4601.006	Sales Concessions	91,810	50,872	95,000	-
4601.545	Sales Salvage	-	261	261	-
4601.710	Sales Green fees	820,568	390,897	847,000	853,000
4603.005	Rent Land	510	-	501	501
4900	Miscellaneous	1,084	429	1,000	1,000
4901	Donations	37,450	3,500	40,000	60,000
4905	Interest	(5,031)	(1,353)	(2,600)	(3,000)
9002	Transfer in	-	1,745	1,745	-
Division Total: 001 - General		946,392	446,351	982,907	911,501
Division: 090 - Clubhouse					
4601.006	Sales Concessions	-	-	-	97,000
4900	Miscellaneous	-	-	-	-
Division Total: 090 - Clubhouse		-	-	-	97,000
Department Total: 034 - Golf Course					
Revenues Total		946,392	446,351	982,907	1,008,501
Revenues Total		946,392	446,351	982,907	1,008,501
Expenditures					
Department: 034 - Golf Course					
Division: 001 - General					
5100	Regular earnings	230,357	104,420	251,667	254,856
5102.100	Paid leave earnings Vacation	20,010	4,873	-	-
5103.000	Premium Overtime	4,091	1,502	4,500	4,500
5110.100	Fringe benefits FICA	20,368	8,256	114,262	18,985
5110.110	Fringe benefits Unemployment compensation	14,531	13,723	-	5,807
5110.200	Fringe benefits Health insurance	50,083	20,673	-	49,814
5110.210	Fringe benefits Dental Insurance	3,085	1,659	-	3,594
5110.220	Fringe benefits Life Insurance	139	43	-	87
5110.235	Fringe benefits Disability insurance	1,571	974	-	1,504

Account Number	Description	2009			2010 Executive	
		2008 Actual Amount	2009 Actual Amount	Estimated Amount		2009 Amended Budget
5110.240	Fringe benefits Workers compensation insurance	50	81	-	-	1,051
5110.300	Fringe benefits Retirement	9,380	4,314	-	-	10,208
5110.310	Fringe benefits Retirement credit	10,318	5,656	-	-	13,185
5203.100	Employee allowance Clothing	577	296	450	450	450
5300	Supplies	27,112	20,520	27,976	27,976	20,000
5300.001	Supplies Office	1,151	331	700	700	700
5300.003	Supplies Technology	-	-	-	-	870
5300.004	Supplies Postage	120	(81)	100	100	100
5300.010	Supplies Tee and Green	-	-	-	-	2,500
5300.011	Supplies Irrigation	-	-	-	-	3,000
5303	Copy expense	66	24	100	100	100
5304	Printing	209	105	500	500	250
5305	Dues and memberships	635	1,175	1,385	1,384	1,384
5306.100	Maintenance agreement Software	1,500	-	2,000	2,000	2,000
5307.100	Repairs and maintenance Equipment	28,363	13,190	27,300	27,300	27,300
5307.200	Repairs and maintenance Vehicle	261	22	1,000	1,000	1,000
5307.300	Repairs and maintenance Building	3,503	3,032	1,000	1,000	1,000
5307.400	Repairs and maintenance Grounds	46,009	75,833	90,000	91,745	70,000
5308.100	Vehicle/equipment Gas, oil, etc.	27,511	6,545	23,500	23,500	23,500
5308.900	Vehicle/equipment Contra	(654)	(399)	(600)	(1,200)	(600)
5310	Advertising and public notice	-	1,306	3,500	3,500	3,500
5320.100	Rental Equipment	220	-	-	-	-
5335	Software	-	-	-	475	-
5340	Travel	138	156	2,100	2,100	2,100
5365	Special events	38,523	131	40,000	20,000	60,000
5390	Miscellaneous	17,661	3,449	18,500	18,500	-
5395	Equipment - nonoutlay	3,608	1,450	1,450	1,200	1,500
5501	Electric	34,171	13,967	31,777	31,777	10,450
5502	Gas, oil, etc.	23,099	12,761	21,372	21,372	2,700
5503	Water & sewer	4,498	-	5,000	5,000	5,000
5505	Telephone	5,302	2,751	4,200	4,200	1,100
5507	Other utilities	14,174	7,389	12,691	12,691	2,880
5600	Indirect cost	40,262	23,622	47,138	47,138	56,391
5601.100	Intra-county expense Information services	2,723	6,712	15,206	15,206	14,397

Account Number	Description	2009			2010	
		2008 Actual Amount	2009 Actual Amount	Estimated Amount	2009 Amended Budget	2010 Executive
5601.200	Intra-county expense Insurance	2,890	2,242	4,484	4,484	4,121
5700	Contracted services	10,845	6,229	12,786	12,786	1,407
5704	Security	-	-	-	-	263
5708	Professional services	21,273	16,000	18,000	18,000	18,000
5902	Interest expense	11,768	3,401	10,260	10,260	8,131
6000.005	Depreciation Land improvements	40,419	20,128	39,849	39,849	39,443
6000.010	Depreciation Buildings	41,798	20,899	42,649	42,649	39,627
6000.020	Depreciation Equipment	35,088	16,900	44,637	44,637	49,805
6110	Outlay	-	-	-	-	-
6110.020	Outlay Equipment (\$5,000+)	-	-	-	-	25,000
6110.900	Outlay Contra	-	-	-	-	(25,000)
6190	Disposition of fixed assets	-	619	-	-	-
9003.100	Transfer out General Fund	162,060	26,597	62,060	62,060	62,060
	Division Total: 001 - General	1,010,865	473,474	983,499	964,868	900,020
Division: 090 - Clubhouse						
5300	Supplies	-	-	-	-	4,000
5307.100	Repairs and maintenance Equipment	-	-	-	-	10,000
5307.300	Repairs and maintenance Building	-	-	-	-	4,500
5308.100	Vehicle/equipment Gas, oil, etc.	-	-	-	-	-
5390	Miscellaneous	-	-	-	-	-
5395	Equipment - nonoutlay	-	-	-	-	-
5501	Electric	-	-	-	-	28,000
5502	Gas, oil, etc.	-	-	-	-	12,000
5505	Telephone	-	-	-	-	3,600
5507	Other utilities	-	-	-	-	-
5700	Contracted services	-	-	-	-	25,142
5708	Professional services	-	-	-	-	-
6000.010	Depreciation Buildings	-	-	-	-	-
6000.020	Depreciation Equipment	-	-	-	-	-
6190	Disposition of fixed assets	-	-	-	-	-
	Division Total: 090 - Clubhouse	-	-	-	-	87,242
	Department Total: 034 - Golf Course	1,010,865	473,474	983,499	964,868	987,262
	Expenditures Total	1,010,865	473,474	983,499	964,868	987,262

Account Number	Description	2009			2010 Executive
		2008 Actual Amount	2009 Actual Amount	Estimated Amount	
	Fund Revenue	946,392	446,351	982,907	1,008,501
	Total: 620 - Golf Course				
	Fund Expenditure	1,010,865	473,474	983,499	987,262
	Total: 620 - Golf Course				
	Fund Net	(64,474)	(27,123)	(592)	21,239
	Total: 620 - Golf Course				
	Revenue Grand Totals:	946,392	446,351	982,907	1,008,501
	Expenditure Grand Totals:	1,010,865	473,474	983,499	987,262
	Net Grand Totals:	(64,474)	(27,123)	(592)	21,239