

FY 2017
GOLF DIVISION
BUDGET

Park & Recreation

Revenue and Expense Statement (Non-General Fund)

Golf Course Fund	FY2015 Actual	FY2016 [*] Budget	FY2017 Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 13,734,319	\$ 10,853,881	\$ 12,352,128
Continuing Appropriation - CIP	17,008,025	21,996,478	15,757,278
TOTAL BALANCE AND RESERVES¹	\$ 30,742,344	\$ 32,850,359	\$ 28,109,406
REVENUE			
Charges for Current Services	\$ 18,735,500	\$ 16,951,647	\$ 17,441,747
Other Revenue	52,557	-	-
Revenue from Use of Money and Property	1,559,627	1,309,100	1,309,100
TOTAL REVENUE	\$ 20,347,684	\$ 18,260,747	\$ 18,750,847
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 51,090,028	\$ 51,111,106	\$ 46,860,253
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 365,176	\$ 175,000	\$ 500,000
TOTAL CIP EXPENSE	\$ 365,176	\$ 175,000	\$ 500,000
OPERATING EXPENSE			
Personnel Expenses	\$ 4,141,920	\$ 4,330,633	\$ 4,400,302
Fringe Benefits	3,026,680	3,043,631	3,230,465
Supplies	1,482,793	1,269,209	1,354,226
Contracts	4,886,893	5,358,704	5,734,756
Information Technology	139,848	216,645	219,939
Energy and Utilities	1,857,305	2,122,602	2,136,913
Other Expenses	53,540	41,106	38,826
Transfers Out	52,010	10,259	10,259
Capital Expenditures	379,972	409,650	392,650
TOTAL OPERATING EXPENSE	\$ 16,020,961	\$ 16,802,439	\$ 17,518,336
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 1,853,532	\$ -	\$ 6,994,500
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 1,853,532	\$ -	\$ 6,994,500
TOTAL EXPENSE	\$ 18,239,669	\$ 16,977,439	\$ 25,012,836
RESERVES			
Continuing Appropriation - CIP	\$ 21,996,478	\$ 21,996,478	\$ 8,762,778
TOTAL RESERVES	\$ 21,996,478	\$ 21,996,478	\$ 8,762,778
BALANCE	\$ 10,853,881	\$ 12,137,189	\$ 13,084,639
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 51,090,028	\$ 51,111,106	\$ 46,860,253

* At the time of publication, audited financial statements for Fiscal Year 2016 were not available. Therefore, the Fiscal Year 2016 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2016 Adopted Budget, while the beginning FY 2016 balance amount reflects the audited Fiscal Year 2015 ending balance.

¹ Operating Reserve is approximately 12.0 percent of the most recent three year average of annual audited operating revenues.

Park & Recreation

Golf Course Fund

Department Expenditures

	FY2015 Actual	FY2016 Budget	FY2017 Proposed	FY2016-2017 Change
Golf Operations	\$ 16,020,961	\$ 16,802,439	\$ 17,518,336	\$ 715,897
Total	\$ 16,020,961	\$ 16,802,439	\$ 17,518,336	\$ 715,897

4.2%

Department Personnel

	FY2015 Budget	FY2016 Budget	FY2017 Proposed	FY2016-2017 Change
Golf Operations	97.00	98.00	101.76	3.76
Total	97.00	98.00	101.76	3.76

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	\$ 266,455	\$ -
Balboa Golf Course Pro Shop Addition of 0.50 Golf Starter, associated non-personnel expenditures, and revenues to support the operations of the golf course pro shop.	0.50	233,107	490,100
Salary and Benefit Adjustments Adjustments to reflect the annualization of the Fiscal Year 2016 negotiated salary compensation schedule, changes to savings resulting from positions to be vacant for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiation adjustments.	0.00	110,777	-
Torrey Pines Golf Course Addition of 1.67 Ground Maintenance Worker 1s and associated non-personnel expenditures to improve the Torrey Pines Golf Course - North Course.	1.67	80,394	-
Addition of Golf Starters Addition of 1.60 Golf Starters - Hourly to support the operations of the Balboa Golf Course Pro Shop.	1.60	51,937	-
Equipment/Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	3,294	-
Supplemental Cost of Living Adjustment (COLA) Adjustment to reflect the allocation of the pay-go costs for the continued funding of the Supplemental COLA Benefit.	0.00	(2,280)	-
Non-Standard Hour Personnel Funding Adjustment to expenditures according to a zero-based annual review of non-standard hour personnel funding requirements.	(0.01)	(10,787)	-

Golf Operations Division Operating Budget Increases

Budget Category	FY14	FY15	FY16	FY17	Increase FY14 - FY17
Personnel Cost	\$4,131,412	\$4,235,418	\$4,330,633	\$4,400,302	\$268,890
Fringe Benefits	\$3,159,828	\$3,046,342	\$3,043,631	\$3,230,465	\$70,637
Supplies	\$1,227,653	\$1,236,498	\$1,269,209	\$1,354,226	\$126,573
Contracts	\$4,974,196	\$5,460,361	\$5,358,704	\$5,734,756	\$760,560
Information Technology	\$201,112	\$196,258	\$216,645	\$219,939	\$18,827
Energy and Utilities	\$1,483,038	\$1,983,529	\$2,122,602	\$2,136,913	\$653,875
Other Expenses	\$20,590	\$20,590	\$41,106	\$38,826	\$18,236
Transfers Out	\$79,605	\$82,077	\$10,259	\$10,259	-\$69,346
Capital Expenses	\$392,650	\$392,650	\$409,650	\$392,650	\$0
TOTAL BUDGET	\$15,670,084	\$16,653,723	\$16,802,439	\$17,518,336	\$1,848,252
Percentage Increase		6.3%	0.9%	4.3%	11.4%