Recreation & Parks — *Golf Course Fund*

CLASSIFICATION	ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
GOLF COURSE					
City Administration	415,044	377,641	452,750	452,750	422,400
Food & Beverage	361,099	368,807	376,499	389,200	383,200
Pro-Shop	261,703	251,275	275,400	232,950	250,750
Golf Course	340,177	375,097	420,500	414,400	415,300
Driving Range	169,719	156,835	184,350	160,800	169,150
General & Administrative	543,988	574,907	450,950	463,450	468,900
Golf Lessons	9,809	72,972	63,700	62,750	62,750
TOTAL EXPENDITURES	**2,101,539**	**2,177,534**	**2,224,149**	**2,176,300**	**2,172,450**

ACTIVITY INFORMATION

The Golf Course Fund is an Enterprise Fund that tracks all activities related to "The Lakes at El Segundo" Golf Course. The facilities include a nine-hole executive golf course, 58 station night-lighted driving range, golf school, pro shop, restaurant, and clubhouse.

The Fund consists of seven divisions: City Administration, Food and Beverage, Pro Shop, Golf Course, Driving Range, General and Administrative, and Golf Lessons.

Recreation & Cultural Golf Course — *Division 5301*

CLASSIFICATION	ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
GOLF COURSE - ADMINISTRATION					
SALARIES	530	0	0	0	0
DEBT SERVICE	136,899	74,353	88,050	88,050	61,350
SERVICE CHARGES	277,615	270,515	304,700	304,700	301,050
CAPITAL-FIXED ASSETS	0	32,773	60,000	60,000	60,000
TOTAL EXPENDITURES	**415,044**	**377,641**	**452,750**	**452,750**	**422,400**

ACTIVITY INFORMATION

The C.O.P. Administration Division is used to account for the debt service payments on the Golf Course Certificates of Participation (C.O.P.) which were issued on August 1, 1992. These bonds were issued to finance the construction of “The Lakes at El Segundo" Golf Course.

In addition, this division also accounts for all direct and indirect City administrative expenses, including a general administrative charge established this year, performance incentive fees for the operator, and other vehicle and equipment charges.

CLASSIFICATION		ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
SALARIES						
4104	Permanent Contract	**530**	**0**	**0**	**0**	**0**
DEBT SERVICE						
4904	Semi-Annual Interest	136,899	74,353	88,050	88,050	61,350
	TOTAL DEBT SERVICE	**136,899**	**74,353**	**88,050**	**88,050**	**61,350**
SERVICE CHARGES						
6207	Equipment Replacement Charges	11,600	4,500	38,450	38,450	34,800
6214	Professional/Technical	108,000	108,000	108,000	108,000	108,000
6224	Vehicle Operating Charges	0	0	50	50	50
6286	General Administrative Charges	130,200	130,200	130,200	130,200	130,200
6501	Right of Way Lease	27,815	27,815	28,000	28,000	28,000
	TOTAL SERVICE CHARGES	**277,615**	**270,515**	**304,700**	**304,700**	**301,050**
CAPITAL-FIXED ASSETS						
8104	Capital/Equipment	0	32,773	60,000	60,000	60,000
	TOTAL CAPITAL-FIXED ASSETS	**0**	**32,773**	**60,000**	**60,000**	**60,000**
	GOLF COURSE	**415,044**	**377,641**	**452,750**	**452,750**	**422,400**

Recreation & Parks Golf Course Food and Beverage *Division 5302*

CLASSIFICATION	ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
FOOD & BEVERAGE					
SALARIES	139,843	146,096	140,500	140,500	142,000
EMPLOYEE BENEFITS	24,992	26,088	35,499	40,200	40,900
SUPPLIES	36,220	35,338	36,000	40,000	38,000
SERVICE CHARGES	26,165	21,407	28,000	32,000	25,800
COST OF SALES	133,879	139,878	136,500	136,500	136,500
TOTAL EXPENDITURES	**361,099**	**368,807**	**376,499**	**389,200**	**383,200**

ACTIVITY INFORMATION

The Food and Beverage Division is responsible for providing a full-service breakfast and lunch at the golf course restaurant. It also includes special events and catering.

CLASSIFICATION		ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
FOOD & BEVERAGE						
SALARIES						
4104	Permanent Contract	**139,843**	**146,096**	**140,500**	**140,500**	**142,000**
TOTAL EMPLOYEE BENEFITS		**24,992**	**26,088**	**35,499**	**40,200**	**40,900**
SUPPLIES						
5203	Repair & Maintenance Supplies	3,166	2,682	3,000	3,000	3,000
5204	Operating Supplies	22,386	22,481	22,000	26,000	24,000
5210	Paper Goods	9,075	8,573	9,000	9,000	9,000
5213	Replacement Of Damaged Goods	1,593	1,602	2,000	2,000	2,000
	TOTAL SUPPLIES	**36,220**	**35,338**	**36,000**	**40,000**	**38,000**
SERVICE CHARGES						
6201	Advertising/Publishing	6,264	6,681	6,500	6,500	3,300
6215	Repair & Maintenance	14,217	7,783	15,000	18,000	15,000
6242	Employee Meals	4,504	5,763	5,000	6,000	6,000
6249	Fees & Licenses	1,180	1,180	1,500	1,500	1,500
	TOTAL SERVICE CHARGES	**26,165**	**21,407**	**28,000**	**32,000**	**25,800**
COST OF SALES						
7550	Cost of Sales	**133,879**	**139,878**	**136,500**	**136,500**	**136,500**
	FOOD & BEVERAGE	**361,099**	**368,807**	**376,499**	**389,200**	**383,200**

Recreation & Parks Golf Course Pro Shop — *Division 5304*

CLASSIFICATION	ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
PRO SHOP					
SALARIES	28,042	27,761	35,000	33,000	36,000
EMPLOYEE BENEFITS	8,253	8,515	10,900	10,450	11,200
SUPPLIES	3,959	4,119	3,500	3,500	3,500
SERVICE CHARGES	13,488	15,507	15,000	13,000	12,800
HARD GOODS	207,961	195,373	211,000	173,000	187,250
TOTAL EXPENDITURES	**261,703**	**251,275**	**275,400**	**232,950**	**250,750**

ACTIVITY INFORMATION

The Pro Shop is the hub of the Golf Course operations providing a full line of soft and hard goods. The Pro Shop is also where golf lessons are booked and sold, tee times are recorded, greens fees collected, and range balls sold.

CLASSIFICATION		ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
GOLF COURSE - PRO SHOP						
SALARIES						
4104	Permanent Contract	**28,042**	**27,761**	**35,000**	**33,000**	**36,000**
TOTAL EMPLOYEE BENEFITS		**8,253**	**8,515**	**10,900**	**10,450**	**11,200**
SUPPLIES						
5204	Operating Supplies	3,959	4,119	3,500	3,500	3,500
	TOTAL SUPPLIES	**3,959**	**4,119**	**3,500**	**3,500**	**3,500**
SERVICE CHARGES						
6201	Advertising/Publishing	8,305	8,542	7,000	7,000	7,800
6270	Commissions	5,183	6,965	8,000	6,000	5,000
	TOTAL SERVICE CHARGES	**13,488**	**15,507**	**15,000**	**13,000**	**12,800**
HARD GOODS						
7600	Hard Goods	139,717	133,395	144,000	109,200	118,500
7601	Purchase Discount	(4,734)	(1,516)	(7,000)	(7,000)	(6,250)
7602	Soft Goods	67,199	58,134	68,000	64,800	70,000
7604	Freight	5,779	5,360	6,000	6,000	5,000
	HARD GOODS	**207,961**	**195,373**	**211,000**	**173,000**	**187,250**
	PRO SHOP	**261,703**	**251,275**	**275,400**	**232,950**	**250,750**

Recreation & Parks Golf Course — *Division 5305*

CLASSIFICATION	ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
GOLF COURSE					
SALARIES	179,807	186,171	207,000	207,000	215,000
EMPLOYEE BENEFITS	39,796	37,866	59,000	56,900	59,000
SUPPLIES	80,044	82,578	85,000	81,000	85,000
SERVICE CHARGES	40,530	68,482	69,500	69,500	56,300
TOTAL EXPENDITURES	**340,177**	**375,097**	**420,500**	**414,400**	**415,300**

ACTIVITY INFORMATION

The Golf Course Division represents the actual playing of rounds of golf and the maintenance of the course itself.

CLASSIFICATION		ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
GOLF COURSE						
SALARIES						
4104	Permanent Contract	**179,807**	**186,171**	**207,000**	**207,000**	**215,000**
TOTAL EMPLOYEE BENEFITS		**39,796**	**37,866**	**59,000**	**56,900**	**59,000**
SUPPLIES						
5203	Repair & Maintenance Supplies	52,973	46,212	55,000	55,000	55,000
5204	Operating Supplies	27,071	36,366	30,000	26,000	30,000
	TOTAL SUPPLIES	**80,044**	**82,578**	**85,000**	**81,000**	**85,000**
SERVICE CHARGES						
6201	Advertising/Publishing	6,264	6,834	6,500	6,500	7,300
6206	Contractual Services	13,883	14,065	16,000	16,000	16,000
6215	Repair & Maintenance	17,842	21,597	21,000	21,000	21,000
6260	Equipment Leasing Costs	2,541	25,986	26,000	26,000	12,000
	TOTAL SERVICE CHARGES	**40,530**	**68,482**	**69,500**	**69,500**	**56,300**
	GOLF COURSE	**340,177**	**375,097**	**420,500**	**414,400**	**415,300**

Recreation & Parks Golf Course Driving Range *Division 5306*

CLASSIFICATION	ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
DRIVING RANGE					
SALARIES	38,439	41,803	51,750	51,750	58,000
EMPLOYEE BENEFITS	6,127	6,010	22,100	13,550	14,850
SUPPLIES	11,441	18,732	90,000	75,000	75,000
SERVICE CHARGES	99,273	90,290	20,500	20,500	21,300
CAPITAL-FIXED ASSETS	14,439	0	0	0	0
TOTAL EXPENDITURES	**169,719**	**156,835**	**184,350**	**160,800**	**169,150**

ACTIVITY INFORMATION

The Driving Range is the 58-section practice facility. The range is also the location at which all golf lessons are taught by a staff of PGA golf professionals.

CLASSIFICATION		ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
SALARIES						
4104	Permanent Contract	**38,439**	**41,803**	**51,750**	**51,750**	**58,000**
TOTAL EMPLOYEE BENEFITS		**6,127**	**6,010**	**22,100**	**13,550**	**14,850**
SUPPLIES						
5204	Operating Supplies	11,441	18,732	90,000	75,000	75,000
	TOTAL SUPPLIES	**11,441**	**18,732**	**90,000**	**75,000**	**75,000**
SERVICE CHARGES						
6201	Advertising/Publishing	6,264	6,726	6,500	6,500	7,300
6202	Depreciation Expense	82,648	70,711	0	0	0
6215	Repair & Maintenance	10,361	12,853	14,000	14,000	14,000
	TOTAL SERVICE CHARGES	**99,273**	**90,290**	**20,500**	**20,500**	**21,300**
CAPITAL-FIXED ASSETS						
8103	Capital/Other Improvements	14,439	0	0	0	0
	TOTAL CAPITAL-FIXED ASSETS	**14,439**	**0**	**0**	**0**	**0**
	DRIVING RANGE	**169,719**	**156,835**	**184,350**	**160,800**	**169,150**

Recreation & Parks Golf Course General & Administrative *Division 5307*

CLASSIFICATION	ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
GENERAL & ADMINISTRATION					
SALARIES	105,829	111,243	118,000	118,000	118,000
EMPLOYEE BENEFITS	25,207	25,735	34,100	34,100	34,400
SUPPLIES	20,081	21,826	24,000	24,000	24,000
PUBLIC UTILITY SERVICES	152,437	157,710	159,200	164,700	170,200
SERVICE CHARGES	240,434	258,393	115,650	122,650	122,300
TOTAL EXPENDITURES	**543,988**	**574,907**	**450,950**	**463,450**	**468,900**

ACTIVITY INFORMATION

This Division is responsible for the administration of all aspects of the facility, including operations, accounting and supervision of all other departments.

CLASSIFICATION		ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
SALARIES						
4104	Permanent Contract	**105,829**	**111,243**	**118,000**	**118,000**	**118,000**
TOTAL EMPLOYEE BENEFITS		**25,207**	**25,735**	**34,100**	**34,100**	**34,400**
SUPPLIES						
5203	Repair & Maintenance Supplies	11,990	10,891	12,000	12,000	12,000
5204	Operating Supplies	8,091	10,935	12,000	12,000	12,000
	TOTAL SUPPLIES	**20,081**	**21,826**	**24,000**	**24,000**	**24,000**
PUBLIC UTILITY SERVICES						
6101	Gas	4,963	5,202	6,000	6,000	6,000
6102	Electricity	40,867	36,940	42,000	45,000	45,000
6103	Water	52,199	62,186	52,500	55,000	60,000
6135	Credit Card Expense	36,904	32,056	35,000	35,000	35,000
6139	Bank Service Charges	10,414	14,818	15,500	15,500	16,000
6153	Personal Property Damage	6,952	5,008	8,000	8,000	8,000
6171	Business Meals	138	0	200	200	200
6172	NSF Checks	0	1,500	0	0	0
	TOTAL PUBLIC UTILITY SERVICES	**152,437**	**157,710**	**159,200**	**164,700**	**170,200**
SERVICE CHARGES						
6201	Advertising/Publishing	6,264	6,823	6,500	6,500	7,300
6208	Dues & Subscriptions	2,095	1,583	2,500	2,500	2,500
6209	Dump Fees	11,940	3,069	0	0	0
6211	Insurance & Bonds	174,991	176,331	54,150	54,150	56,000
6213	Meetings & Travel	798	102	1,000	1,000	1,000
6214	Professional/Technical	1,447	1,523	2,500	2,500	2,500
6215	Repair & Maintenance	26,505	52,907	25,000	32,000	28,000
6223	Training & Education	1,345	2,056	2,000	2,000	2,000
6244	Other Unclassified Expense	171	240	1,000	1,000	1,000
6249	Fees & Licenses	60	0	2,000	2,000	2,000
6253	Postage	1,058	907	2,000	2,000	2,000
6254	Telephone	9,584	8,486	12,000	12,000	12,000
6284	Security Costs	1,607	2,126	2,000	2,000	3,000
6301	Legal Counsel	0	0	500	500	500
6502	Contribution Expense	2,569	2,240	2,500	2,500	2,500
	TOTAL SERVICE CHARGES	**240,434**	**258,393**	**115,650**	**122,650**	**122,300**
	GENERAL & ADMIN	**543,988**	**574,907**	**450,950**	**463,450**	**468,900**

Recreation & Parks Golf Course Golf Lessons — *Division 5308*

CLASSIFICATION	ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
GOLF LESSONS					
SALARIES	0	0	6,000	5,000	5,000
EMPLOYEE BENEFITS	0	578	1,200	1,000	1,000
SERVICE CHARGES	0	60,241	45,500	45,500	45,500
COST OF SALES	9,809	12,153	11,000	11,250	11,250
TOTAL EXPENDITURES	**9,809**	**72,972**	**63,700**	**62,750**	**62,750**

ADMINISTRATION

The Golf Lessons Division includes a full range of golf instruction taught by PGA and LPGA teaching professionals. Lessons include private, group, and clinics.

CLASSIFICATION		ACTUAL FY 2006/07	ACTUAL FY 2007/08	ADOPTED FY 2008/09	PROJECTED YEAR END FY 2008/09	ADOPTED FY 2009/10
SALARIES						
4104	**Permanent Contract**	**0**	**0**	**6,000**	**5,000**	**5,000**
TOTAL EMPLOYEE BENEFITS		**0**	**578**	**1,200**	**1,000**	**1,000**
TOTAL SERVICE CHARGES						
6201	Advertising/Publishing	0	1,363	3,500	0	3,500
6244	Other Unclassified Expense	0	55,428	0	3,500	0
6270	Commissions	0	3,450	42,000	42,000	42,000
	TOTAL SERVICE CHARGES	**0**	**60,241**	**45,500**	**45,500**	**45,500**
HARD GOODS						
6092	Junior Membership Clinics	0	0	500	500	500
6093	Junior Camp Expenses	0	0	10,000	10,000	10,000
7606	Teaching Supplies	9,809	12,153	500	750	750
	TOTAL HARD GOODS	**9,809**	**12,153**	**11,000**	**11,250**	**11,250**
	GOLF COURSE - LESSONS	**9,809**	**72,972**	**63,700**	**62,750**	**62,750**