

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

Recreation & Parks

Golf Course Fund

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
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GOLF COURSE

City Administration	585,175	362,134	852,500	375,900	550,000
Food & Beverage	357,312	341,290	331,200	319,400	478,500
Pro-Shop	226,786	187,290	208,800	187,100	207,700
Golf Course	324,397	324,079	354,100	326,450	541,700
Driving Range	135,511	135,315	155,100	123,000	224,000
General & Administrative	441,825	446,452	408,600	355,900	542,600
Golf Lessons	78,854	65,320	58,800	35,950	58,300
TOTAL EXPENDITURES	2,149,860	1,861,860	2,369,100	1,723,700	2,602,800

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.

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

Recreation & Cultural Golf Course

Division 5301

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
GOLF COURSE - ADMINISTRATION					
DEBT SERVICE	88,022	61,319	524,700	84,000	206,000
SERVICE CHARGES	497,153	300,815	267,800	275,400	284,000
CAPITAL-FIXED ASSETS	0	0	60,000	16,500	60,000
TOTAL EXPENDITURES	585,175	362,134	852,500	375,900	550,000

ACTIVITY INFORMATION

The 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.

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
DEBT SERVICE					
4902 Principal Maturity	0	0	462,700	0	200,000
4904 Semi-Annual Interest	88,022	61,319	62,000	84,000	6,000
TOTAL SUPPLIES	88,022	61,319	427,700	84,000	206,000
SERVICE CHARGES					
6202 Depreciation Expense	220,503	0	0	0	0
6207 Equipment Replacement Charges	38,450	34,800	1,600	1,600	17,800
6214 Professional/Technical	108,000	108,000	108,000	108,000	108,000
6286 General Administrative Charges	130,200	130,200	130,200	130,200	130,200
6501 Right of Way Lease	0	27,815	28,000	35,600	28,000
TOTAL SERVICE CHARGES	497,153	300,815	267,800	275,400	284,000
CAPITAL-FIXED ASSETS					
8104 Capital/Equipment	0	0	60,000	16,500	60,000
GOLF COURSE ADMIN	585,175	362,134	852,500	375,900	550,000

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

Recreation & Parks Golf Course Food and Beverage

Division 5302

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
FOOD & BEVERAGE					
SALARIES	129,427	124,776	143,000	116,600	270,000
EMPLOYEE BENEFITS	31,916	28,464	0	27,900	25,400
SUPPLIES	36,448	36,922	37,700	33,500	38,600
SERVICE CHARGES	29,465	24,117	26,600	14,200	22,500
COST OF SALES	130,056	127,011	123,900	127,200	122,000
TOTAL EXPENDITURES	357,312	341,290	331,200	319,400	478,500

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.

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
FOOD & BEVERAGE					
SALARIES					
4104 Permanent Contract	129,427	124,776	143,000	116,600	270,000
TOTAL EMPLOYEE BENEFITS	31,916	28,464	0	27,900	25,400
SUPPLIES					
5203 Repair & Maintenance Supplies	1,950	2,627	3,000	3,500	3,600
5204 Operating Supplies	23,660	26,789	24,000	21,800	24,000
5210 Paper Goods	9,307	6,188	9,000	7,000	9,500
5213 Replacement Of Damaged Goods	1,530	1,318	1,700	1,200	1,500
TOTAL SUPPLIES	36,448	36,922	37,700	33,500	38,600
SERVICE CHARGES					
6201 Advertising/Publishing	4,126	3,123	3,600	3,600	5,000
6215 Repair & Maintenance	17,545	13,392	15,500	5,500	11,500
6242 Employee Meals	6,613	6,421	6,000	5,100	6,000
6249 Fees & Licenses	0	0	0	0	0
TOTAL SERVICE CHARGES	29,465	24,117	26,600	14,200	22,500
COST OF SALES					
7550 Cost of Sales	130,056	127,011	123,900	127,200	122,000
FOOD & BEVERAGE	357,312	341,290	331,200	319,400	478,500

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

Recreation & Parks Golf Course Pro Shop

Division 5304

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
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PRO SHOP

SALARIES	27,024	21,949	35,700	27,300	60,000
EMPLOYEE BENEFITS	7,613	5,393	0	7,400	6,400
SUPPLIES	4,004	5,325	5,000	5,000	5,000
SERVICE CHARGES	8,932	4,024	6,400	6,400	7,000
HARD GOODS	179,213	150,599	161,400	141,000	129,300
TOTAL EXPENDITURES	226,786	187,290	208,800	187,100	207,700

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.

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
GOLF COURSE - PRO SHOP					
SALARIES					
4104 Permanent Contract	27,024	21,949	35,700	27,300	60,000
TOTAL EMPLOYEE BENEFITS	7,613	5,393	0	7,400	6,400
SUPPLIES					
5204 Operating Supplies	4,004	5,325	5,000	5,000	5,000
TOTAL SUPPLIES	4,004	5,325	5,000	5,000	5,000
SERVICE CHARGES					
6201 Advertising/Publishing	5,679	4,054	5,600	4,000	7,000
6270 Commissions	3,253	-30	800	2,400	0
TOTAL SERVICE CHARGES	8,932	4,024	6,400	6,400	7,000
HARD GOODS					
7600 Hard Goods	111,568	98,205	98,800	80,300	71,000
7601 Purchase Discount	-5,965	-2,531	-7,000	-1,800	-1,700
7602 Soft Goods	68,407	49,836	62,100	58,000	55,000
7604 Freight	5,204	5,090	7,500	4,500	5,000
HARD GOODS	179,213	150,599	161,400	141,000	129,300
PRO SHOP	226,786	187,290	208,800	187,100	207,700

Recreation & Parks Golf Course

Division 5305

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
GOLF COURSE					
SALARIES	188,404	173,074	214,350	158,800	370,000
EMPLOYEE BENEFITS	43,073	33,610	650	29,200	28,800
SUPPLIES	72,605	78,376	85,000	86,500	85,000
SERVICE CHARGES	20,315	39,019	54,100	51,950	57,900
TOTAL EXPENDITURES	324,397	324,079	354,100	326,450	541,700

ACTIVITY INFORMATION

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

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
GOLF COURSE					
SALARIES					
4104 Permanent Contract	188,404	173,074	214,350	158,800	370,000
TOTAL EMPLOYEE BENEFITS	43,073	33,610	650	29,200	28,800
SUPPLIES					
5203 Repair & Maintenance Supplies	42,170	51,893	55,000	59,300	55,000
5204 Operating Supplies	30,435	26,483	30,000	27,200	30,000
TOTAL SUPPLIES	72,605	78,376	85,000	86,500	85,000
SERVICE CHARGES					
6201 Advertising/Publishing	5,266	3,659	5,100	5,000	5,100
6206 Contractual Services	14,188	14,142	16,000	14,100	15,000
6207 Equipment Replacement Charge	0	0	0	0	16,800
6215 Repair & Maintenance	25,358	19,894	21,000	32,850	21,000
6260 Equipment Leasing Costs	-24,498	1,322	12,000	0	0
TOTAL SERVICE CHARGES	20,315	39,019	54,100	51,950	57,900
GOLF COURSE	324,397	324,079	354,100	326,450	541,700

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

Recreation & Parks Golf Course Driving Range

Division 5306

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
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DRIVING RANGE

SALARIES	44,622	50,999	58,000	58,000	118,000
EMPLOYEE BENEFITS	7,023	7,753	0	4,200	5,000
SUPPLIES	9,585	8,078	12,000	13,600	15,000
SERVICE CHARGE	74,281	68,485	85,100	47,200	86,000
TOTAL EXPENDITURES	135,511	135,315	155,100	123,000	224,000

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.

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
GOLF COURSE – DRIVING RANGE					
SALARIES					
4104 Permanent Contract	44,622	50,999	58,000	58,000	118,000
TOTAL EMPLOYEE BENEFITS	7,023	7,753	0	4,200	5,000
SUPPLIES					
5204 Operating Supplies	9,585	8,078	12,000	13,600	15,000
TOTAL SUPPLIES	9,585	8,078	12,000	13,600	15,000
SERVICE CHARGES					
6201 Advertising/Publishing	5,266	3,620	5,100	5,200	6,000
6202 Depreciation Expense	54,953	50,374	65,000	35,200	65,000
6215 Repair & Maintenance	14,062	14,491	15,000	6,800	15,000
TOTAL SERVICE CHARGES	74,281	68,485	85,100	47,200	86,000
DRIVING RANGE	135,511	135,315	155,100	123,000	224,000

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

Recreation & Parks Golf Course General & Administrative

Division 5307

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
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GENERAL & ADMINISTRATION

SALARIES	112,672	107,332	118,000	104,000	236,000
EMPLOYEE BENEFITS	27,552	25,913	0	26,200	26,900
SUPPLIES	21,949	23,095	28,000	19,000	25,000
PUBLIC UTILITY SERVICES	165,681	186,345	184,700	166,900	182,700
SERVICE CHARGES	113,971	103,767	77,900	39,800	72,000
TOTAL EXPENDITURES	441,825	446,452	408,600	355,900	542,600

ACTIVITY INFORMATION

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

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
SALARIES					
4104 Permanent Contract	112,672	107,332	118,000	104,000	236,000
TOTAL EMPLOYEE BENEFITS	27,552	25,913	0	26,200	26,900
SUPPLIES					
5203 Repair & Maintenance Supplies	11,615	14,322	15,000	15,000	15,000
5204 Operating Supplies	10,334	8,773	13,000	4,000	10,000
TOTAL SUPPLIES	21,949	23,095	28,000	19,000	25,000
PUBLIC UTILITY SERVICES					
6101 Gas	3,338	3,772	5,000	3,500	5,000
6102 Electricity	38,784	36,367	45,000	32,000	45,000
6103 Water	67,201	88,487	75,000	74,500	75,000
6135 Credit Card Expense	34,890	33,655	35,000	32,100	35,000
6139 Bank Service Charges	17,733	16,436	16,500	17,300	16,500
6153 Personal Property Damage	3,943	5,976	8,000	7,500	6,000
6171 Business Meals	105	251	200	0	200
6172 NSF Checks	-312	1,400	0	0	0
TOTAL PUBLIC UTILITY SERVICES	165,681	186,345	184,700	166,900	182,700
SERVICE CHARGES					
6201 Advertising/Publishing	5,267	3,620	5,100	6,500	6,000
6208 Dues & Subscriptions	2,827	1,238	2,000	1,200	2,000
6209 Dump Fees	440	0	0	0	0
6211 Insurance & Bonds	60,350	60,503	15,000	0	18,500
6213 Meetings & Travel	50	25	500	0	500
6214 Professional/Technical	1,207	1,275	2,500	2,300	2,500
6215 Repair & Maintenance	28,194	19,522	27,000	16,400	20,000
6223 Training & Education	1,447	1,873	2,800	200	2,000
6244 Other Unclassified Expense	-395	1,038	1,000	-300	1,000
6249 Fees & Licenses	40	0	2,500	0	2,500
6253 Postage	913	898	1,500	800	1,500
6254 Telephone	8,429	9,498	12,000	8,100	10,000
6284 Security Costs	2,097	2,144	3,000	3,900	4,000
6301 Legal Counsel	0	0	500	0	500
6502 Contribution Expense	3,104	2,134	2,500	700	1,000
TOTAL SERVICE CHARGES	113,971	103,767	77,900	39,800	72,000
GENERAL & ADMIN	441,825	446,452	408,600	355,900	542,600

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

Recreation & Parks Golf Course Golf Lessons

Division 5308

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
GOLF LESSONS					
EMPLOYEE BENEFITS	479	404	0	0	0
SERVICE CHARGES	66,971	54,080	47,500	27,650	47,000
COST OF SALES	11,404	10,835	11,300	8,300	11,300
TOTAL EXPENDITURES	78,854	65,320	58,800	35,950	58,300

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.

**CITY OF EL SEGUNDO
ADOPTED OPERATING BUDGET**

**RECREATION & PARKS
SERVICES**

CLASSIFICATION	ACTUAL FY 2008/09	ACTUAL FY 2009/10	ADOPTED FY 2010/11	PROJECTED YEAR END FY 2010/11	ADOPTED FY 2011/12
TOTAL EMPLOYEE BENEFITS	479	404	0	0	0
TOTAL SERVICE CHARGES					
6201 Advertising/Publishing	585	952	1,000	0	0
6244 Other Unclassified Expense	63,266	0	0	0	0
6270 Commissions	3,120	53,128	46,500	27,650	47,000
TOTAL SERVICE CHARGES	66,971	54,080	47,500	27,650	47,000
COST OF SALES					
6092 Junior Membership Clinics	10,060	11,163	10,500	8,100	10,500
6093 Junior Camp Expenses	672	0	0	0	0
7606 Teaching Supplies	672	-328	800	200	800
TOTAL COST OF SALES	11,404	10,835	11,300	8,300	11,300
GOLF COURSE - LESSONS	78,854	65,320	58,800	35,950	58,300