

Section X

OTHER ENTERPRISE FUNDS

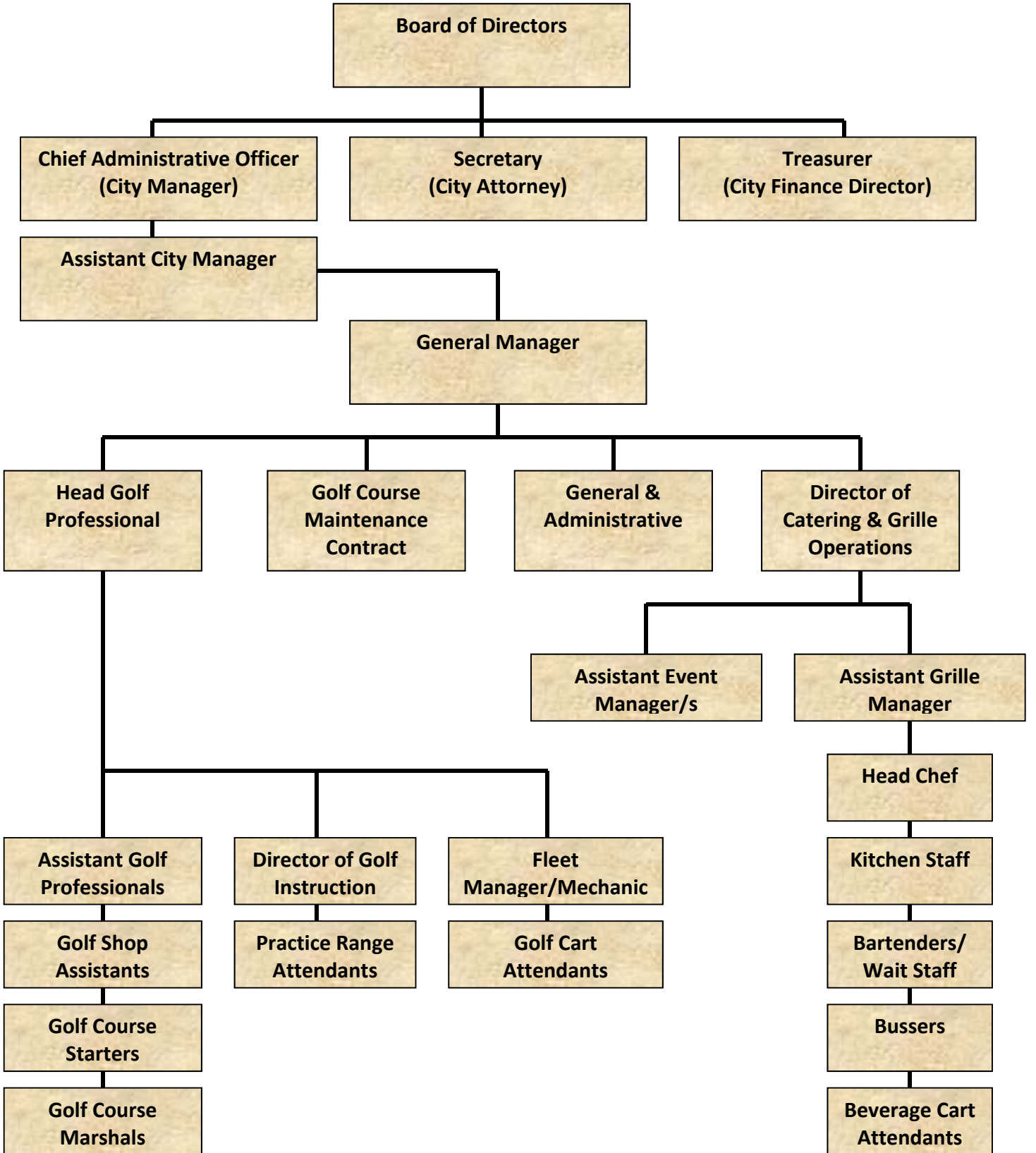
Other Enterprise Funds account for the Missouri City Recreation and Leisure Local Government Corporation (LGC) and the Solid Waste Fund.

The LGC was created by the City Council of Missouri City in 2009 as a nonprofit entity. State law provides a mechanism for local governments, including cities, to create such nonprofit associations, called local government corporations. The specific objective and purpose of the LGC is to aid and assist the City in providing a first class system of parks and recreational facilities to promote a healthful environment within the City of Missouri City. It is governed by a Board of Directors, made up of City Council members.

The Solid Waste Collections Fund is used to account for user fees and expenses related to the City's garbage collection activities.

**Missouri City Recreation & Leisure LGC
Budget Narrative
FY2017**





Executive Summary

FY2016 proved to be one of major steps forward for the Missouri City Recreation & Leisure Local Government Corporation (LGC). A change in golf rate structure, a partnership with a third party tee time provider and continued focus on special events garnered increased business in almost all divisions of the operation. Striving to build off of these successes will be the foundation for the FY2017 budget. FY2016 saw much improved weather conditions as compared to the past few years, especially seen in a very mild winter. Management does not expect such a boon again in FY2017 and is budgeting for a consistently conservative budget. The general focus for the FY2017 budget is to maintain the gains in rounds of golf played if not show a modest increase, look for further ways to reduce COGS in the F&B departments and overall find ways to improve the customer experience while at the LGC to provide further value.

Golf Operations

The revenues for the Operations Department encompass daily green fees, tournament fees and annual green fees. This department is the largest revenue producer of all of the operational areas. The largest expenses for the Operations Department include a percentage golf shop employees and golf course starter wages, office supplies for the golf operations, golf course maintenance (including tree maintenance), bank and credit card fees for golf operations as well as a percentage of operational utilities. Management will continue to focus marketing efforts on rounds of golf, specifically daily fee rounds, to work to maintain if not grow rounds of golf played.

In FY2016 management addressed lagging golf rounds by adjusting golf rates based on historical demand. This change prompted a significant shift in rounds being played in the afternoons. Rounds of golf after 12:00 pm increased 25% over FY2015. Management plans to continue this strategy but plans to implement a \$1.00 increase in rounds of golf played under “Super Twilight” rates. Management believes that this increase will not hinder demand for these times and will provide a slight increase in revenues generated. Based on this shift, overall dollar per round will be lower than the FY2016 budget but should still reflect an accurate representation of revenues needed to justify expenses.

Given these adjustments, budgeted revenues in the Operations Department are \$1,363,007 and budgeted expenses are \$1,545,577. This is a net operational loss of (\$182,570). Even though rounds of golf are projected to increase over the past two year history, there has also been a readjustment of the expected dollar per round. Budgeted rounds for FY2017 are 57,282. This is taking into consideration approximately 25 days lost to rain, which is based on the last six year average of days closed. The operations department carries the load of the expenses with the course maintenance contract. Losses in this department are recouped through the various other golf departments.

Golf Cart Operations

Golf carts at a golf facility are traditionally one of the largest revenue generating areas of the operation. In addition the expenses are traditionally low enough to allow for a healthy profit from the operation.

As the LGC has increased rounds played, so too has it increased the wear and tear on the golf cart fleet. While the full fleet is up and running additional rounds played will shorten the time frame for the carts to reach battery hour warranty. Management will be keeping a close watch on this process as FY2017 progresses to work to reduce the amount of expenses necessary for battery replacement. During FY2017 management will begin the process of replacing 50 carts in the fleet but the actual replacement should not happen until FY2018.

Annualized revenues for the golf cart operation are \$584,647. Expenses for FY2017 are projected to be \$262,169 which covers a percentage of outside services wages, mechanic wages, golf cart leases, cart maintenance, and a percentage of facility utilities. This leaves a net positive for golf cart operations of \$322,477.

Practice Range

The practice range facility also continues to provide a consistent revenue stream for the facility. On average, for every person that tees off, there is a little over \$1.00 in range fees generated. FY2016 saw a sizeable increase in range revenues primarily due to the closure of two other local practice ranges. This increase in business has heightened wear on the practice facilities. Management plans to increase the fee for range balls by \$1.00 per bag. The goal of this is to maintain revenues while reducing the amount of golfers hitting range balls. The range space itself is not large enough to maintain conditions with so much traffic and is very costly to replace.

Revenues for the practice range department are budgeted for \$114,641 while expenses are expected to be \$65,237. Expenses include a percentage of outside services labor, range balls, picker lease and maintenance, teaching fees and a percentage of facility utilities. The difference is a net positive \$49,404.

Golf Shop Merchandise

Finding ways to increase revenues and especially net revenues in the Golf Shop Merchandise department will be a focus for FY2017. FY2016 saw a slight slip in sales, in part due to lost tournament orders. Management will look to find ways to increase sales through promotions, demo days and other methods. Revenues for the merchandise department are budgeted for \$211,765. Expenses for merchandise include a percentage of golf shop employee wages, cost of goods (77%) and a percentage of facility utilities. Estimated expenses for merchandise are \$209,755. This is a net positive difference of \$2,010.

Food & Beverage – Grille Operations

The Bluebonnet Grille has developed into a consistent revenue generating department. Even though revenues are still highly tied to rounds of golf, there is enough non-golf business to justify keeping the facility open even when the golf course may be closed due to weather. This is very encouraging as this business provides an added revenue stream for the facility as a whole. Special events such as music on the patio, QV Proud sponsored bingo nights and Friday Night Fish in the spring all help to contribute to the continued revenue growth in the Grille.

In the past, the primary focus of the Grille operation was to reduce costs wherever possible. The focused for FY2017 will now be on customer service and how management can continue to provide added value for guests in the Grille. As the Grille continues to grow business it is becoming apparent that there is a need to for staff during specific periods and resources must be given to meet this demand.

Grille revenues are highly dependent on the number of golf rounds played. In FY2016 there was \$8.21 per round in Grille revenues. This figure is up \$0.17 compared to FY2015. For FY2017 projected revenues in the Grille Department are \$571,871 while expenses are \$456,605. This results in a net profit of \$115,267.

Food & Beverage - Banquets & Events

The Banquets & Events Department has shown great improvement over the last year. The LGC continues to see new events grow out of current events. Many attendees like what they experience and want to host additional events at the City Centre. In addition to this, management continues to place a focus on advertising for events. The City Centre is developing a reputation as a great place to hold local events in Fort Bend County.

Given the large volume of business that is produced by the Banquets & Events department keeping costs in check is very important. Management is working on ways to lower food costs in all departments but the effects would truly be seen in this department. As the City Centre reaches its fifth year of operation, there will be an increase need for building maintenance and repairs. This will have a direct impact on how events are perceived by the guests of the LGC.

Revenues for the Banquet and Event Department are budgeted to be \$893,399 while expenses are budgeted for \$822,026. This provides for a net profit of \$71,373.

Food & Beverage – Beverage Cart Operations

The beverage cart at a public golf course is very important. Not only is this a vital service provided to the golf clientele it is also a great source of additional income for the facility as a whole. This department has seen a shift in sales that has gone in line with the shift in rounds played. More rounds in the afternoon also means more beverage cart sales during this time which is often a warmer part of the day. In the spring of FY2016 management adjusted prices on the beverage cart to more accurately represent the current cost of items being sold. This is primarily because the carts sell low cost items at

a substantial mark up to golfers on the course. If this markup is out of line, then the department will likely not cover its expenses.

For FY2015 the revenues for the Beverage Cart Department are budgeted to be \$160,803 versus expenses of \$143,389. This leaves a net profit of \$17,414. Management plans to continue to modify the product mix being offered on the beverage cart to work to meet and create demand.

General & Administrative

The General & Administrative Department (G&A) covers all of the costs that are not easily allocated to individual departments. Half of the salary of the Catering & Events Manger and all of the salary of the General Manager are covered in this department to reflect the responsibilities of these positions.

Expenditures in the G&A department will closely follow those of FY2016. Budgets for general repairs and service agreements remain higher as compared to the past to include the increasing needs of a building that is not new and is out of warranty and agreements with multiple vendors for necessary services such as employee screenings, inspections and public postings. There are no revenues to offset the expenses in the G&A department. The expenses for this department are budgeted at cost of (\$393,627).

Summary Overall Operation

FY2016 finally showed a year with average if not above average weather conditions. This proved that the LGC as a whole can be financially successful in these conditions. Finding ways to stabilize revenues when the weather is less than optimal is the key for longer term financial stability. Having a golf operation that can host close to 60,000 rounds per year is one factor in this equation. Another is to continue to increase revenues from Banquets & Events and to have modest increases in Grille revenues.

Overall for FY2017, the MCLGC is budgeting revenues of \$3,900,132 and expenditures of \$3,898,388, resulting in a net budget of \$1,744. This is compared to the projected net profit for FY16 of \$30,747. Management of LGC does not want to be overly aggressive with the forecast for FY2017 given it is unlikely to see similar winter weather patterns. The LGC will continue to monitor its fee structures versus the competition as well as closely track expenses to look for efficiencies and savings.

Assumptions

- COGS for golf merchandise is 77%
- COGS for food and liquor is 33%
- Golf costs split per percentage of sales:
 - o Operations – 62%
 - o Golf Carts – 25%
 - o Practice Range – 4%
 - o Merchandise – 9%
- F&B costs split per percentage of sales:
 - o Grille - 31%
 - o Banquets & Events - 59%
 - o Beverage Cart - 10%
- Utilities cost split by department percentage of revenues
 - o Golf – 67%
 - o F&B – 33%

===== FY 2017 ANNUAL BUDGET =====

**SUMMARY OF INCOME AND EXPENSES
CHANGES IN NET INCOME/(LOSS)
MISSOURI CITY RECREATION AND LEISURE LOCAL GOVERNMENT CORPORATION (LGC)**

	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected	FY 2017 Adopted Budget
Income				
Operations				
Green Fees - La Quinta	\$396,204	\$450,690	\$421,256	\$441,432
Green Fees - El Dorado	\$519,075	\$550,000	\$600,076	\$559,635
Annual Fees	\$352,155	\$371,768	\$333,883	\$352,429
Handicap Fees	\$10,369	\$9,510	\$22,362	\$9,510
	<u>\$1,277,803</u>	<u>\$1,381,968</u>	<u>\$1,377,577</u>	<u>\$1,363,007</u>
Range				
Annual Range Fee	\$14,405	\$18,425	\$15,495	\$16,145
Range Fees	\$66,249	\$66,869	\$80,908	\$86,496
Range Teaching Fees	\$19,745	\$12,000	\$0	\$12,000
	<u>\$100,399</u>	<u>\$97,294</u>	<u>\$96,403</u>	<u>\$114,641</u>
Pro Shop				
Pro Shop Sales	\$227,007	\$235,080	\$226,438	\$211,765
Donations - Parks	\$20,995	\$0	\$0	\$0
	<u>\$248,002</u>	<u>\$235,080</u>	<u>\$226,438</u>	<u>\$211,765</u>
Cart				
Cart Rental Fees	\$450,314	\$546,743	\$526,458	\$506,724
Trail Fees	\$79,641	\$86,267	\$78,963	\$77,923
	<u>\$529,955</u>	<u>\$633,009</u>	<u>\$605,421</u>	<u>\$584,647</u>
Total Golf Revenues	\$2,156,159	\$2,347,351	\$2,305,839	\$2,274,059
Food & Beverage				
F&B Grille	\$261,347	\$262,136	\$311,808	\$351,845
LBW - Grille	\$151,910	\$156,801	\$203,147	\$220,026
	<u>\$413,257</u>	<u>\$418,937</u>	<u>\$514,955</u>	<u>\$571,871</u>
F&B - Banquets/Events/Rentals	\$589,519	\$571,885	\$608,219	\$648,435
F&B - Service Fees/Gratuities	\$85,355	\$123,751	\$129,296	\$132,292
LBW - Banquets/Events	\$120,223	\$76,524	\$79,836	\$112,672
	<u>\$795,097</u>	<u>\$772,159</u>	<u>\$817,351</u>	<u>\$893,399</u>
F&B - Golf Shop	\$12,335	\$14,965	\$12,337	\$18,895
LBW - Golf Shop	\$8,392	\$9,910	\$10,950	\$16,261
F&B - Bev Cart	\$43,236	\$49,374	\$55,376	\$62,727
LBW - Bev Cart	\$52,623	\$55,951	\$69,021	\$62,920
	<u>\$116,586</u>	<u>\$130,199</u>	<u>\$147,684</u>	<u>\$160,803</u>
Total F&B Revenues	\$1,324,940	\$1,321,296	\$1,479,990	\$1,626,073
Over/Short	(\$3,044)			\$0
Gross Revenues	\$3,478,055	\$3,668,647	\$3,785,829	\$3,900,132

===== FY 2017 ANNUAL BUDGET =====

**SUMMARY OF INCOME AND EXPENSES
CHANGES IN NET INCOME/(LOSS)
MISSOURI CITY RECREATION AND LEISURE LOCAL GOVERNMENT CORPORATION (LGC)**

Expense	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected	FY 2017 Adopted Budget
Operations				
Salaries & Wages	\$28,815	\$40,000	\$40,408	\$45,000
Taxes, Social Security	\$2,448	\$2,577	\$3,091	\$2,899
Workers Compensation	\$331	\$859	\$543	\$966
Benefits	\$799	\$4,020	\$0	\$4,020
Contingency Workers	\$89,110	\$94,500	\$89,077	\$102,300
Overtime	\$5,433	\$0	\$4,636	\$0
Taxes, Social Security	\$8,033	\$6,088	\$7,181	\$6,591
Workers Compensation	\$1,087	\$2,029	\$886	\$2,197
Benefits	\$2,621	\$5,628	\$355	\$5,628
Office Supplies	\$13,098	\$14,500	\$12,868	\$14,500
Wearing Apparel	\$775	\$1,500	\$759	\$1,500
Miscellaneous	\$552	\$600	\$5,887	\$600
Handicap Service	\$6,619	\$6,400	\$9,635	\$6,400
Contractor Hiring/Mowing	\$1,141,873	\$1,151,654	\$1,174,329	\$1,210,764
Contract Hiring/TreeTrim	\$6,293	\$9,000	\$6,613	\$9,000
Bank Fees	\$49,741	\$50,496	\$52,916	\$50,496
Service Agrmts/Contracts	\$2,875	\$4,500	\$0	\$3,000
Dues & Subscriptions	\$2,808	\$2,225	\$4,937	\$2,225
Training & Travel	\$915	\$600	\$875	\$600
Donations	\$18,800	\$0	\$3,265	\$0
Gas/Utilities	\$4,584	\$4,979	\$3,368	\$4,979
Electric Utilities	\$61,860	\$59,874	\$64,047	\$59,874
Water Utilities	\$10,706	\$12,038	\$13,212	\$12,038
	\$1,460,176	\$1,474,068	\$1,498,888	\$1,545,577
Cart				
Contingency Workers (Mechanic)	\$27,300	\$27,300	\$26,350	\$27,300
Taxes, Social Security	\$2,158.55	\$1,759	\$2,015	\$1,759
Worker's Compensation	\$284.89	\$586	\$352	\$586
Benefits		\$4,020	\$0	\$4,020
Contingency Workers (Attendants)	\$53,049	\$60,825	\$58,773	\$60,825
Overtime	\$1,391	\$0	\$940	\$0
Taxes, Social Security	\$4,304.45	\$3,919	\$4,568	\$3,919
Worker's Compensation	\$568.11	\$1,306	\$791	\$1,306
Unemployment Benefits	\$2,940	\$1,200	\$0	\$1,200
Bldg Mat/Supplies/Repairs	\$15,590	\$13,800	\$4,738	\$9,996
Uniforms/Laundry		\$250	\$0	\$250
Minor Equip Maint/Rpr	\$1,020	\$1,200	\$0	\$1,200
Equipment/Cart Lease	\$110,319	\$113,897	\$113,897	\$113,897
Tournament Rentals	\$12,515	\$9,000	\$20,422	\$9,000
Gas/Utilities	\$1,837	\$1,743	\$1,150	\$1,743
Electric Utilities	\$24,746	\$20,956	\$21,869	\$20,956
Water Utilities	\$4,164	\$4,213	\$4,512	\$4,213
	\$262,187	\$265,973	\$260,377	\$262,169

===== FY 2017 ANNUAL BUDGET =====

**SUMMARY OF INCOME AND EXPENSES
CHANGES IN NET INCOME/(LOSS)
MISSOURI CITY RECREATION AND LEISURE LOCAL GOVERNMENT CORPORATION (LGC)**

	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected	FY 2017 Adopted Budget
Range				
Contingency Workers	\$34,435	\$33,420	\$26,317	\$33,420
Overtime	\$596	\$0	\$402	\$0
Taxes, Social Security	\$2,768	\$2,153	\$2,045	\$2,153
Workers Compensation	\$365	\$718	\$354	\$718
Range Ball Expense	\$6,294	\$8,500	\$5,796	\$8,500
Minor Tools & Equipment - Range	\$2,320	\$1,200	\$2,287	\$1,200
Instructor Fees	\$19,795	\$12,000	\$0	\$12,000
Minor Equip Maint/Rpr	\$1,975	\$1,200	\$0	\$1,200
Range Picker Lease Purchase	\$2,202	\$2,202	\$2,202	\$2,202
Gas/Utilities	\$295	\$249	\$164	\$249
Electric Utilities	\$3,977	\$2,994	\$3,124	\$2,994
Water Utilities	\$680	\$602	\$644	\$602
	\$75,702	\$65,237	\$43,335	\$65,237
Pro Shop				
Contingency Workers	\$24,393	\$27,560	\$23,646	\$30,160
Overtime	\$2,328	\$0	\$1,986	\$0
Taxes, Social Security	\$2,463	\$1,776	\$1,965	\$1,943
Worker's Compensation	\$336	\$592	\$342	\$648
Benefits	\$1,391	\$2,412	\$1,090	\$2,412
Purchases of Merchandise	\$192,620	\$181,011	\$194,307	\$163,059
Gas/Utilities	\$657	\$747	\$492	\$747
Electric Utilities	\$8,838	\$8,981	\$9,372	\$8,981
Water Utilities	\$1,445	\$1,806	\$1,933	\$1,806
	\$234,471	\$224,884	\$235,133	\$209,755
Food & Beverage - Grille				
Salaries & Wages	\$35,135	\$35,000	\$14,002	\$45,000
Taxes, Social Security	\$2,926.50	\$2,274	\$1,071	\$2,923
Workers Compensation	\$382.29	\$758	\$155	\$974
Benefits	\$2,094.33	\$4,020	\$0	\$4,020
Contingency Workers	\$138,019	\$142,392	\$133,742	\$147,111
Overtime	\$5,144	\$0	\$2,696	\$0
Taxes, Social Security	\$11,924.50	\$9,250	\$10,443	\$9,557
Workers Compensation	\$1,557.71	\$3,083	\$1,978	\$3,186
Benefits	\$8,533.67	\$9,407	\$8,058	\$9,407
Unemployment Benefits	\$1,194	\$1,200	\$5,364	\$1,200
Uniforms	\$0	\$750	\$705	\$750

===== FY 2017 ANNUAL BUDGET =====

**SUMMARY OF INCOME AND EXPENSES
CHANGES IN NET INCOME/(LOSS)
MISSOURI CITY RECREATION AND LEISURE LOCAL GOVERNMENT CORPORATION (LGC)**

	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected	FY 2017 Adopted Budget
Linens	\$5,978	\$5,865	\$6,605	\$8,006
Supplies	\$3,405	\$3,770	\$3,825	\$5,147
Dishes & Glassware	\$1,246	\$1,714	\$1,851	\$2,369
Paper/Disposables	\$4,122	\$4,380	\$4,274	\$6,127
Small Tools/Equip.	\$155	\$1,382	\$239	\$1,887
Kitchen Equip.	\$502	\$0		\$0
COGS F&B	\$109,183	\$91,748	\$116,374	\$131,759
COGS LBW	\$32,604	\$51,744	\$27,834	\$31,923
Miscellaneous		\$0	\$32	\$0
Service Agreements		\$1,257	\$0	\$1,716
Equipment Maintenance	\$3,956	\$4,189	\$3,976	\$5,719
Bank Fees	\$10,135	\$2,933	\$3,613	\$4,003
Beverage Taxes	\$15,791	\$5,865	\$6,880	\$8,006
Liquor Liability Insurance	\$0	\$825	\$2,039	\$825
Permit Services	\$282	\$0	\$1,760	\$0
Depreciation Expense	\$1,180	\$0		\$0
Utilities - Water	\$2,975	\$1,618	\$1,092	\$3,912
Utilities - Electricity	\$15,673	\$19,459	\$20,308	\$19,459
Utilities - Gas	\$1,154	\$3,912	\$4,097	\$1,618
	\$415,252	\$408,797	\$383,013	\$456,605
Food & Beverage - Banquets/Events				
Salaries/Wages - Dir. Of Catering	\$52,262	\$27,420	\$27,706	\$27,420
Commissions	\$14,294	\$16,210	\$18,389	\$19,028
Taxes, Social Security	\$5,571.54	\$4,616	\$3,478	\$4,799
Workers Compensation	\$728.47	\$1,539	\$656	\$1,600
Benefits	\$3,979.95	\$4,020	\$0	\$4,020
Contingency Workers - Ass. Sales Mgr.		\$37,000	\$36,442	\$39,000
Commissions		\$6,484	\$7,355	\$7,611
Overtime		\$0	\$2,936	\$0
Taxes, Social Security		\$2,825	\$3,572	\$3,028
Workers Compensation		\$942	\$677	\$1,009
Benefits		\$4,020	\$0	\$4,020
Contingency Workers	\$268,452	\$222,716	\$242,753	\$230,097
Overtime	\$9,984	\$0	\$4,875	\$0
Taxes, Social Security	\$23,308.46	\$14,469	\$18,955	\$14,948
Workers Compensation	\$3,047.53	\$4,823	\$3,578	\$4,983
Benefits	\$16,650.05	\$14,713	\$21,534	\$14,713
Uniforms	\$0	\$500	\$408	\$500
Linens	\$24,839	\$30,886	\$32,955	\$35,736

===== FY 2017 ANNUAL BUDGET =====

**SUMMARY OF INCOME AND EXPENSES
CHANGES IN NET INCOME/(LOSS)
MISSOURI CITY RECREATION AND LEISURE LOCAL GOVERNMENT CORPORATION (LGC)**

	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected	FY 2017 Adopted Budget
Supplies	\$6,370	\$6,177	\$7,270	\$7,147
Dishes & Glassware	\$2,049	\$2,316	\$3,440	\$2,680
Paper/Disposables	\$7,503	\$7,722	\$7,769	\$8,934
Small Tools/Equip.	\$295	\$2,548	\$454	\$2,948
Kitchen Equip.	\$683	\$0		\$0
COGS F&B	\$198,895	\$243,473	\$229,244	\$249,109
COGS LBW	\$54,951	\$25,253	\$43,016	\$53,037
Miscellaneous	\$16,446	\$15,443	\$19,475	\$17,868
Equipment Maintenance	\$6,969	\$7,722	\$7,557	\$8,934
Bank Fees	\$0	\$6,949	\$6,955	\$8,041
Beverage Taxes	\$0	\$9,266	\$13,077	\$10,721
Liquor Liability Insurance	\$0	\$1,650	\$3,880	\$1,650
Permit Services	\$323	\$0	\$3,270	\$0
Utilities - Water	\$4,392	\$2,489	\$1,680	\$6,019
Utilities - Electricity	\$28,182	\$29,937	\$31,242	\$29,937
Utilities - Gas	\$2,102	\$6,019	\$6,302	\$2,489
	\$752,277	\$760,146	\$810,900	\$822,026
Food & Beverage - Bev Cart				
Contingency Workers	\$31,248	\$31,360	\$30,868	\$31,360
Overtime	\$44	\$0	\$11	\$0
Taxes, Social Security	\$2,968	\$2,037	\$2,362	\$2,037
Workers Compensation	\$348	\$679	\$430	\$679
Uniforms	\$0	\$242	\$0	\$242
Linens	\$1,898	\$2,474	\$0	\$3,055
Supplies	\$1,080	\$1,302	\$34	\$1,608
Dishes & Glassware	\$366	\$521	\$0	\$643
Paper/Disposables	\$1,292	\$1,432	\$2,840	\$1,769
Small Tools/Equip.	\$310	\$391	\$300	\$482
Kitchen Equip.	\$132	\$260	\$0	\$322
COGS F&B	\$34,267	\$22,518	\$35,810	\$40,755
COGS LBW	\$9,703	\$21,734	\$38,151	\$38,447
Maintenance & Repairs	\$1,662	\$2,864	\$474	\$3,538
Bank Fees		\$1,172	\$1,248	\$1,447
Liquor Liability Insurance		\$275	\$657	\$275
Permit Services	\$67	\$580	\$1,954	\$580
Beverage Cart Rental	\$12,360	\$12,527	\$12,779	\$8,460
Utilities - Water	\$819	\$498	\$336	\$1,204
Utilities - Electricity	\$4,873	\$5,987	\$6,248	\$5,987
Utilities - Gas	\$362	\$1,204	\$1,260	\$498
	\$103,799	\$110,058	\$135,762	\$143,389

===== FY 2017 ANNUAL BUDGET =====

**SUMMARY OF INCOME AND EXPENSES
CHANGES IN NET INCOME/(LOSS)
MISSOURI CITY RECREATION AND LEISURE LOCAL GOVERNMENT CORPORATION (LGC)**

	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected	FY 2017 Adopted Budget
Admin				
Salaries & Wages	\$65,946	\$100,420	\$101,462	\$100,420
Taxes, Social Security	\$5,105	\$4,703	\$7,761	\$4,703
Workers Compensation	\$673	\$1,568	\$1,365	\$1,568
Benefits	\$3,402	\$4,020	\$3,601	\$4,020
Pest Control		\$600	\$493	\$2,220
Supplies		\$600	\$0	\$0
General Maint.	\$45,024	\$36,400	\$65,842	\$78,000
Security Monitoring	\$2,892	\$6,000	\$709	\$1,800
Cable Service	\$4,377	\$4,800	\$3,944	\$4,500
Fees		\$0		\$0
Postage	\$484	\$296	\$196	\$300
Telephone	\$16,098	\$13,200	\$17,501	\$18,000
Auto/Travel	\$381	\$0	\$520	\$0
Adv/Promo	\$44,340	\$41,500	\$45,860	\$41,496
Service Agreements	\$18,409	\$21,600	\$17,555	\$21,600
License/Permits	\$440	\$0	\$1,907	\$750
Employee Recognition	\$0	\$2,000	\$0	\$2,000
P/R Prep.	\$11,391	\$12,000	\$12,243	\$12,000
Trash/Waste Removal	\$8,806	\$9,600	\$7,225	\$0
Property Insurance	\$27,374	\$0	\$24,355	\$0
Liability Insurance		\$26,400	\$0	\$27,600
CH Maint. Contract	\$37,763	\$39,600	\$34,663	\$30,758
Facility /Capital Improvements	\$2,282	\$0	\$0	\$0
COMC Maintenance Technician/HV/	\$17,417	\$21,996	\$27,497	\$21,675
IT Equipment Lease		\$5,376	\$5,355	\$14,220
Elevator Maintenance	\$5,080	\$6,000	\$7,620	\$6,000
	\$317,684	\$358,678	\$387,674	\$393,630
Gross Expenses	\$3,621,548	\$3,667,842	\$3,755,082	\$3,898,388
Other Income				
Other Income - Operations	\$5,928			
Other Income - Range				
Other Income - Pro Shop	\$3,707			
Other Income - Food & Beverage				
Total Other Income	\$9,635			\$0
Net Income (Loss)	(\$133,858)	\$805	\$30,747	\$1,744

===== FY 2017 ANNUAL BUDGET =====

**SUMMARY OF INCOME AND EXPENSES
CHANGES IN NET INCOME/(LOSS)
MISSOURI CITY RECREATION AND LEISURE LOCAL GOVERNMENT CORPORATION (LGC)**

	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected	FY 2017 Adopted Budget
Total by Department				
Operations				
Income	\$1,277,803	\$1,381,968	\$1,377,577	\$1,363,007
Expenses	\$1,460,176	\$1,474,068	\$1,498,888	\$1,545,577
Net Income (Loss)	(\$182,373)	(\$92,100)	(\$121,311)	(\$182,570)
Cart				
Income	\$529,955	\$633,009	\$605,421	\$584,647
Expenses	\$262,187	\$265,973	\$260,377	\$262,169
Net Income (Loss)	\$267,768	\$367,036	\$345,044	\$322,477
Range				
Income	\$100,399	\$97,294	\$96,403	\$114,641
Expenses	\$75,702	\$65,237	\$43,335	\$65,237
Net Income (Loss)	\$24,697	\$32,057	\$53,068	\$49,404
Pro Shop				
Income	\$248,002	\$235,080	\$226,438	\$211,765
Expenses	\$234,471	\$224,884	\$235,133	\$209,755
Net Income (Loss)	\$13,531	\$10,195	(\$8,695)	\$2,010
Food & Beverage (Grille)				
Income	\$413,257	\$418,937	\$514,955	\$571,871
Expenses	\$415,252	\$408,797	\$383,013	\$456,605
Net Income (Loss)	(\$1,995)	\$10,141	\$131,942	\$115,267
Food & Beverage (Banquets/Events)				
Income	\$795,097	\$772,159	\$817,351	\$893,399
Expenses	\$752,277	\$760,146	\$810,900	\$822,026
Net Income (Loss)	\$42,820	\$12,013	\$6,451	\$71,373
Food & Beverage (Bev Cart)				
Income	\$116,586	\$130,199	\$147,684	\$160,803
Expenses	\$103,799	\$110,058	\$135,762	\$143,389
Net Income (Loss)	\$12,787	\$20,141	\$11,922	\$17,414
General & Administrative				
Income	\$0	\$0	\$0	\$0
Expenses	\$317,684	\$358,678	\$387,674	\$393,630
Net Income (Loss)	(\$317,684)	(\$358,678)	(\$387,674)	(\$393,630)
Total				
Income	\$3,487,690	\$3,668,647	\$3,785,829	\$3,900,132
Expenses	\$3,621,548	\$3,667,842	\$3,755,082	\$3,898,388
Net Income (Loss)	(\$133,858)	\$805	\$30,747	\$1,744

===== FY 2017 ANNUAL BUDGET =====

**SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND EQUITY
SOLID WASTE COLLECTIONS**

FUND 580-55-560

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Year-End</u>	<u>Adopted</u>
		<u>Budget</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
OPERATING REVENUES					
OTHER REVENUES					
49000 Interest Earnings	6,311	6,500	6,500	6,500	6,500
49104 Late Fees	3,660	4,000	4,000	1,220	3,000
49115 Solid Waste Subscribers	174,434	110,416	110,416	275,000	283,250
49116 Solid Waste Admin Fees	17,631	16,237	16,237	13,200	13,596
49117 Solid Waste MUD Pmts	3,479,119	3,362,029	3,362,029	3,138,320	3,232,470
49119 Recycling MUD Payments	13,341	13,741	13,741	-	-
49125 Public Educ/Outreach	-	-	-	24,345	25,075
Total Other Revenues	<u>3,694,496</u>	<u>3,512,923</u>	<u>3,512,923</u>	<u>3,458,585</u>	<u>3,563,891</u>
Total Revenues and Resources	3,694,496	3,512,923	3,512,923	3,458,585	3,563,891
OPERATING EXPENSES					
COMMODITIES					
52006 Postage	-	-	600	400	500
Total Commodities	<u>0</u>	<u>0</u>	<u>600</u>	<u>400</u>	<u>500</u>
CONTRACTUAL SERVICES					
53004 Special Services & Legal	57,617	0	11,423	9,229	
53019 Solid Waste Contract	3,539,912	3,340,000	3,336,900	3,515,701	3,359,856
53042 Solid Waste Admin Fee	81,566	112,016	112,016	115,000	115,000
Total Contractual Services	<u>3,679,095</u>	<u>3,452,016</u>	<u>3,460,339</u>	<u>3,639,930</u>	<u>3,474,856</u>
OTHER SERVICES					
54053 Solid Waste Educational Credit	-	-	2,500	2,500	-
Total Other Services	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
OTHER FINANCING USES					
90001 Transfer to General Fund	16,000	16,000	16,000	16,000	16,000
Total Other Financing Uses	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
TOTAL APPROPRIATIONS/ EXPENDITURES	3,695,095	3,468,016	3,479,439	3,658,830	3,491,356
REVENUES OVER/(UNDER) EXPENDITURES	(599)	44,907	33,484	(200,245)	72,535
BEGINNING BALANCE JULY 1	221,143	2,225	220,544	220,544	20,299
FUND BALANCE JUNE 30	220,544	47,132	254,028	20,299	92,834