

**YOLANDA FORD**  
Chair  
**CHRIS PRESTON**  
Vice-Chair  
**VASHAUNDR A EDWARDS**  
Director  
**REGINALD PEARSON**  
Director  
**JEFFREY L. BONEY**  
Director



**ANTHONY G. MAROULIS**  
Director  
**FLOYD EMERY**  
Director  
**BILL ATKINSON**  
Interim Chief Administrative Officer  
**ALLENA J. PORTIS**  
Treasurer  
**E. JOYCE IYAMU**  
Secretary

## **MISSOURI CITY RECREATION AND LEISURE LOCAL GOVERNMENT CORPORATION MEETING AGENDA**

Notice is hereby given of a meeting of the Board of Directors of the Missouri City Recreation and Leisure Local Government Corporation to be held on **Monday, June 15, 2020**, at **5:30 p.m.** at: **City Hall, Council Chamber, 2<sup>nd</sup> Floor**, 1522 Texas Parkway, Missouri City, Texas, for the purpose of considering the following agenda items. All agenda items are subject to action. The Board of Directors of the Missouri City Recreation and Leisure Local Government Corporation reserves the right to meet in a closed session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

---

### **NOTICE REGARDING PUBLIC PARTICIPATION**

Due to the COVID 19 Disaster and the Center for Disease Control's recommendation regarding social distancing measures, the public will not be allowed to be physically present at this meeting.

The meeting will be available to members of the public and allow for two-way communications for those desiring to participate. Any person interested in speaking on any item on the agenda must notify the City by one of the following methods **before 4:00 p.m. on the day of the meeting**:

1. Email or call the City Secretary at [CSO@missouricitytx.gov](mailto:CSO@missouricitytx.gov) or 281-403-8686; or,
2. Submit a "Public Comment Form" to the City Secretary from the following webpage: <https://bit.ly/39pw73Q>.

**The request must include the speaker's name, address, email address, phone number and the agenda item number.**

To livestream the meeting, the public may access the following link:  
<https://www.missouricitytx.gov/780/MCTV>.

To access the meeting agenda packet in PDF format, the public may access the following link:  
<https://www.missouricitytx.gov/572/Recreation-and-Leisure-Local-Government->.

- 
1. **ROLL CALL**
  2. Consider approving the minutes of the meeting of March 2, 2020.
  3. Discuss the Fiscal Year 2020 budget.

4. Presentation of the Fiscal Year 2021 budget.

5. **CLOSED EXECUTIVE SESSION**

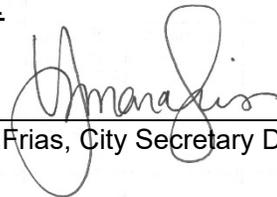
*The Board of Directors may go into Executive Session regarding any item posted on the Agenda as authorized by Chapter 551 of the Texas Government Code.*

6. **ADJOURN**

**In compliance with the Americans with Disabilities Act, the City of Missouri City will provide for reasonable accommodations for persons attending Missouri City Recreation and Leisure Local Government Corporation meetings. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Maria Jackson, City Secretary, at 281.403.8686.**

**CERTIFICATION**

I certify that a copy of the June 15, 2020, agenda of items to be considered by Missouri City Recreation and Leisure Local Government Corporation was posted in a place convenient to the public in compliance with Chapter 551 of the Texas Government Code on June 11, 2020, at 4:00 p.m.



---

Yomara Frias, City Secretary Department

**YOLANDA FORD**  
Chair  
**CHRIS PRESTON**  
Vice-Chair  
**VASHAUNDR A EDWARDS**  
Director  
**CHERYL STERLING**  
Director  
**JEFFREY L. BONEY**  
Director



**ANTHONY G. MAROULIS**  
Director  
**FLOYD EMERY**  
Director  
**VACANT**  
Chief Administrative Officer  
**ALLENA PORTIS**  
Treasurer  
**E. JOYCE IYAMU**  
Secretary

**MISSOURI CITY RECREATION AND LEISURE  
LOCAL GOVERNMENT CORPORATION  
MARCH 2, 2020 MEETING MINUTES**

The Board of Directors of the Missouri City Recreation and Leisure Local Government Corporation held a meeting on **Monday, March 2, 2020**, at **7:30 p.m.** at City Hall, Council Chamber, 2<sup>nd</sup> Floor, 1522 Texas Parkway, Missouri City, Texas, to consider the following:

**1. ROLL CALL**

Chair Ford called the meeting to order at 8:52 p.m.

Those also present: Vice Chair Preston and Directors Edwards, Sterling, Boney, Maroulis and Emery; Treasurer Portis, Secretary Iyamu, City Secretary Jackson, Assistant City Manager Atkinson, and Assistant City Manager Martel.

**2. Consider approving the minutes of the meeting of October 7, 2019.**

Director Boney moved to approve the minutes of the October 7, 2019 meeting. Director Emery seconded. **MOTION PASSED UNANIMOUSLY.**

**3. Consider a resolution appointing an interim Chief Administrative Officer.**

Director Emery moved to appoint Bill Atkinson as interim Chief Administrative Officer. Director Boney seconded. **MOTION PASSED UNANIMOUSLY.**

**4. Consider a resolution identifying certain officials with authority to open and maintain an account or accounts with Wells Fargo Bank, national association; providing for repeal; and containing other provisions relating to the subject.**

Director Boney moved to add Bill Atkinson to the account. Director Sterling seconded. **MOTION PASSED UNANIMOUSLY.**

**5. ADJOURN**

Without objection, Chair Ford adjourned the meeting at 8:53 p.m.

BY: \_\_\_\_\_  
Yolanda Ford, Chair

ATTEST: \_\_\_\_\_  
E. Joyce Iyamu, Secretary



**MISSOURI CITY RECREATION & LEISURE  
LOCAL GOVERNMENT CORPORATION  
AGENDA ITEM COVER MEMO**

**June 15, 2020**

**To:** LGC Board of Directors  
**Agenda Item:** 3 – Mid Year Review of LGC Financials  
**Submitted by:** Tyson Stittleburg, General Manager

**SYNOPSIS**

In light of the impacts of COVID-19 on operations, the LGC is providing a mid-year review of the financial statements. The LGC was poised to have a good year financially until being forced to close for nearly three weeks and subsequently losing a substantial amount of event business.

**STRATEGIC PLAN 2019 GOALS ADDRESSED**

- Create a great place to live
- Maintain a financially sound City

**BACKGROUND**

Prior to the effects of COVID-19, the LGC was on track to make budget for the year. Guest counts were up over the previous year and future bookings were strong. Once operations were changed due to COVID-19, the LGC lost two and a half full months of events and nearly three weeks of golf play.

**BUDGET/FISCAL ANALYSIS**

There is no specific budget request with this report.

**Purchasing Review:** N/A  
**Financial/Budget Review:** N/A

*Note:* Compliance with the conflict of interest questionnaire requirements, if applicable, and the interested party disclosure requirements (HB 1295) has been confirmed/is pending within 30-days of this Council action and prior to execution.

**SUPPORTING MATERIALS**

1. FY20 LGC budget updates
2. PowerPoint presentation

**STAFF'S RECOMMENDATION**

There is no recommendation from this report. This is for informational purposes only.

**Director Approval:** Tyson Stittleburg, General Manager

**Assistant City Manager/  
City Manager Approval:** Bill Atkinson, Chief Administrative Officer

## **FY2020 Mid-Year Financial Review**

The Missouri City Recreation & Leisure Local Government Corporation (“LGC”) manages the Quail Valley Golf Course & City Centre for the City of Missouri City (“City”). The goal of the LGC is to operate the golf courses and event facilities at 100% cost recovery. This review will cover the first six periods of the fiscal year. YTD projected operational revenues were \$1,960,324. Actual revenues through the same period were \$1,853,750. This is 95% of the YTD budget. Expenses for this period were budgeted to be \$1,969,945 but actual expenses were \$1,876,960. This is 95% of the YTD budget for expenses. The actual net loss of the period was (\$23,210) versus a budget profit for the period of \$9,149. This equates to a 99% cost recovery for the YTD period. Let it be noted that beginning March 16<sup>th</sup>, 2020, all banquets and events were cancelled due to the COVID19 pandemic. It is estimated that this accounted for approximately \$22,490 in lost revenues during the month of March.

The revenues, as a percentage of budget for each department were as follows:

Golf Operations	103%	Bluebonnet Grille	101%
Practice Range	83%	Banquets & Events	86%
Golf Shop Merchandise	98%	Beverage Cart	104%
Golf Carts	85%		

FY20 was tracking ahead of FY19 both financially and in guest count. In FY19 the Golf Course & City Centre hosted and estimated 117,423 guests. This is to play golf, eat in the restaurant or attend a meeting or event. Through March of 2020 the LGC had hosted 57,562 guests. This is compared to 52,948 for the same period during FY2019.

A complete review of FY2019 budget, FY2020 budget and FY2020 projections (both with and without COVID19) is provided in Appendix A.

## **Current Financial Information/Impacts of COVID19**

Currently the LGC is facing the impacts of the COVID19 crisis. Not only was the golf course required by executive order to shut down for nearly three weeks during the month of April, but the prolonged impacts on the banquet and event business will be very detrimental to the operation. Through February, the LGC had posted \$1,574,745 in operational revenues. Through the same period the LGC had incurred \$1,579,599 in expenses. This left a YTD (\$4,854) operational loss for the first five months of FY20. This is \$4,259 better than the projected YTD loss of (\$9,113). As of the end of April FY20 the LGC has \$1,985,695 in revenues and \$2,091,632 in expenses for a YTD loss of (\$105,937). As of the writing of this report the LGC has estimated FY20 revenues lost from Banquets and event at \$244,550. The LGC has already seen \$10,747.50 in lost sales for FY21. Additionally, the LGC has returned nearly \$18,000 in event deposits for these canceled events.

It should be noted that when reviewing the last twelve months of operations prior to the COVID19 pandemic (March '19 through February '20), the LGC showed an operational profit of \$35,794. The

unexpected impacts of the COVID19 pandemic are far reaching and will have an impact on the operations of the LGC into FY2021.

## **Historical Information**

In June of 2008, the City of Missouri City purchased the Quail Valley Country Club. The primary reason for this acquisition was to stabilize property values and in turn property tax revenues for the City as a whole, as recent values had declined due to poor maintenance of the privately owned country club courses and facilities. Additionally, the owners were petitioning the City to change the zoning of the courses to allow for development of the property. By denying the request for further development, the City was able to maintain 350 acres of green space and an additional 50 acres of water ways. All of this property plays an integral role in the overall drainage infrastructure of the surrounding area and from other parts of the City. If the development would have been allowed, there would have been additional burdens in addressing drainage issues and flood mitigation.

In 2009, the City created the Missouri City Recreation & Leisure Local Government Corporation (LGC) per state statute to manage and operate the Quail Valley Golf Course. The LGC is a legal, not for profit, entity chartered by the City of Missouri City. All operations of the golf course are under the umbrella of the LGC. As the City is still the owner of the golf course property and all physical assets, the LGC acts as a management partner only.

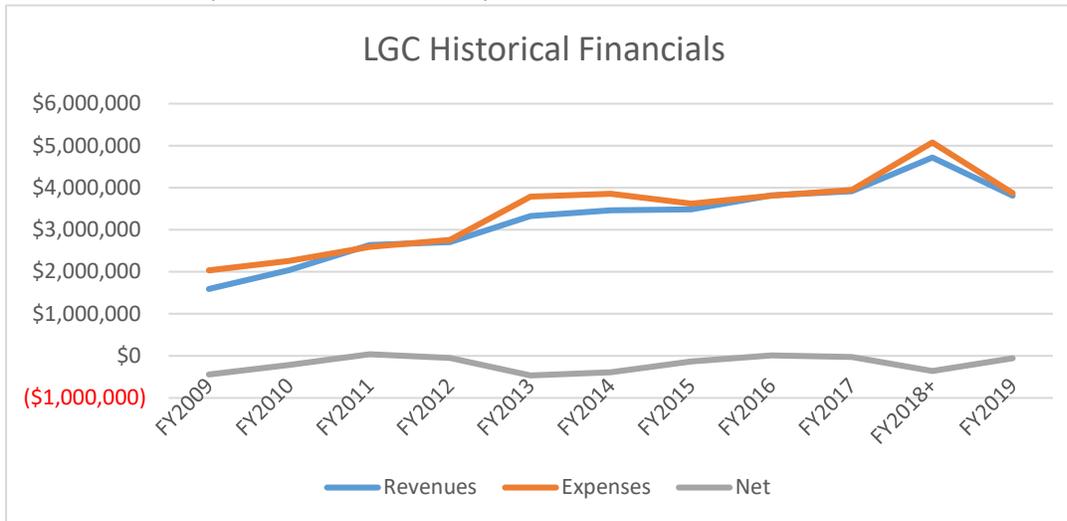
In September of 2012, the City built The City Centre at Quail Valley. This facility houses the Golf Shop, Grille and event spaces for the LGC.

Because Texas House Bill 3232, passed in 2007, restricts the use of the property and the bonding methods used to purchase the property leave other restrictions on the operations, it was prudent for the City to find a method of operation that provided the least impact on City budgets with the most positive impact on residents and City visitors. The City created the LGC to operate the golf course for these reasons.

Since its inception in 2009, the intent has been for the LGC to be operationally self-sustaining. This has often been a struggle for numerous reasons. Though there were losses, the LGC showed continued improvement up until FY2018. The LGC did have an annual profit in FY2016 and only a modest loss in FY2017.

FY18 included an extended fiscal period due to the change in the City's fiscal calendar as well as the impacts of Hurricane Harvey in the fall of 2017.

Below is summary of the financial history for the LGC:



*\*FY18 reflects a spike due to the 15 month fiscal period*

## Review of NGF Study

In 2018, the City of Missouri City commissioned a study by the National Golf Foundation to review the operations of the LGC and provide recommendations for consideration. Specifically the study was to provide evaluation of the facility as it is presently operated, the long-term potential of this market to support a public golf course in Missouri City and what changes could be made to the QVGC facility and operation to help improve overall performance. The results of the study were provided in 2019. A summary of the recommendations are below:

1. Continue with LGC form of operation, perhaps with minor adjustments.
2. Commit to new investment in the property, particularly La Quinta upgrade, as soon as is reasonable to complete.
3. Implement a new small (no more than \$4 per round) capital surcharge on every round of golf, including pass holder and other complementary rounds.
4. Implement a new program of extensive marketing, with focus on new golf player development and other non-golf events and banquets.

So far the LGC has continued to operate under the same structure. The LGC worked with a golf course design consultant to determine the scope and estimated costs of the proposed golf course improvements to the La Quinta Course. The estimated cost is around \$5,000,000.

In FY20 the LGC implemented a \$3 per round surcharge. 20% of this fee remains for operational facility improvements while 80% is reserved for capital projects. As of the writing of this report the capital reserve fund was over \$50,000.

The LGC was working diligently to focus on increasing non-golf revenues. In FY2019 26% of all revenues came from Banquets and Events. Since, March 16<sup>th</sup>, 2020, the COVID19 pandemic has all but wiped out this important revenue stream. It is a primary focus of the LGC management to regain this business segment and do so in safe and enjoyable way.

## **What Are The Options for Operating Quail Valley Golf Course & City Centre?**

### **Stay the Course**

As previously stated, YTD numbers for FY20 before the advent of the COVID19 crisis, showed the LGC ahead of budget. Additionally, the review of the previous twelve months actuals also show that the LGC was making an operational profit. Given that the LGC was on track to meeting its goals, it may not be unreasonable to work to get back to this level of success as soon as possible. What makes this challenging is the lasting impacts of the COVID19 pandemic especially on the events business. Factors such as these are completely out of the control of LGC management. This method would likely require the City to provide the LGC with operational funding as the business is built back to pre-virus levels.

The LGC in conjunction with the City explored whether or not there were opportunities for “loss of business” available through COVID19 related legislation. To date, no options have been identified to recoup these losses.

### **RFP of Maintenance Agreement**

The golf course maintenance agreement for the LGC was last sent out for proposals in the fall of 2017 for a beginning contract date of January 1, 2018. At that time, the contract was awarded to BrightView Maintenance. The first agreement lasted two years and a one year extension was authorized for 2020. The current agreement, though it has provision for extension, is set to expire on December 31, 2020. This agreement is valued at \$1,184,380. Given the current economic conditions, especially as it relates to oil and gas prices, the LGC would like to do an RFP this summer for maintenance services to begin January 1, 2021. The anticipation would be for a contract reduction of 2%-3% or \$23,688 to \$35,531.

### **In-House Course Maintenance**

One of the items discussed in the NGF study was to consider bringing the maintenance of the golf course under direct control of the LGC and no longer using an outside maintenance company. The rationale for this would be to eliminate and profit margin built in by the outside entity and to create more flexibility for the LGC with regards to vendor payments and employee staffing and control. It would likely be a good exercise for the City to gain a better understanding of the costs of such and endeavor and whether or not it is feasible. Estimations for an outside consultant to provide a review of such a plan are approximately \$2,500 to \$5,000.

## **Private Management Agreement**

Another option reviewed in the NGF study was to look at a business model that would entail a contract between the City and a private management group to operate the golf course. This model would eliminate the LGC and a private company would manage the golf course and facilities. This is a model that is used by some other municipalities. The agreements and terms vary in many ways, but often require the City to pay an annual “management fee” to the company. The company would manage the golf course within the bounds of the agreed budget. In these circumstances the City often receives a portion or all of the net proceeds of the facility but the City also still bears the expense if there is an operational loss or capital expense.

This model was reviewed by the NGF. Their statement regarding a management agreement is below:

While the structure in place at QVGC today is very close to this, the City could opt for a more “traditional” management agreement and engage a separate, third-party private management entity to operate all aspects of QVGC in exchange for a management fee, typically around 4-6% of total revenue. The City is earning all revenues, is responsible for all expenses (salaries, maintenance, liabilities, capital) and pays a management fee to an operator. Some advantages to this strategy are already in place with the LGC agreement. The potential disadvantages are some loss of City control and the fixed fee for service, regardless of yearly variations in performance.

As stated above, the fixed fee is normally between 4-6% of the total revenue. In the case of the Quail Valley Golf Course that would place the fee in the range of \$150,000 to \$200,000 per year. In reviewing agreements between other municipalities and management companies, staff has found the typical fee to be around \$90,000 to \$100,000 for an 18 hole golf facility. Additionally, City use of the facility would likely need to be written into the agreement. This would ensure the City has use of the facility for City functions as needed. This may bear an extra cost in the agreement.

## **Conservancy Model**

There has been an interest expressed in creating a conservancy to oversee and manage the Quail Valley facilities. A conservancy by definition is “a body concerned with the preservation of nature, specific species, or natural resources”. The conservancy would have 501(c)3 status and thus be able to receive tax deductible donations. The NGF did a cursory search of conservancies and stated that they were unable to find any that oversaw golf course operations.

Further research by LGC staff found that Buffalo, New York, operates three golf courses under the Buffalo Olmstead Parks Conservancy. Upon review of their annual report and phone conversations with conservancy personnel, the conservancy receives an annual management fee from the City of Buffalo. This is somewhat similar to the management agreements detailed above.

After an in depth study of park conservancies in the Houston metro area it was determined that nearly all receive funding from the local municipal budget or funding through TIRZ programs or other economic development authorities. Some of the conservancies received revenue from multiple taxing agencies.

A detailed review of these local conservancies can be found in Appendix B.

If the City were to want to explore this operational structure further, it is recommended that specific details be set forth as to the goals of such a relationship and whether those goals could be better met under a conservancy versus the current local government corporation structure.

### **Management Fee to LGC**

As is seen, there are many ways for municipalities to operate the golf courses they own. In many instances, this involves some sort of financial contribution to the facilities or for a management agreement. A proposal for this instance would be for the City of Missouri City to provide a monthly or annual payment to the LGC for the management of the golf course and facilities. This fee would be similar to that of a private management fee or municipal support for a park conservancy. Instead, however, these fees are going to a governmental management company, and this fee would be reinvested in the operations at Quail Valley.

### **Staff Reductions**

One of the last steps the LGC would ever want to make is to reduce personnel. While this may offer a short term savings, the loss of staff could have long term implications. Most likely, the staff to be reduced would be the Events Manager and the Golf Cart Mechanic. While the facility could operate without these positions, the work load would be shifted to other personnel with less expertise. With respect to the Events Manager, eliminating this position could negatively impact the marketing and sales capabilities for rebuilding the event business and make the economic impacts of COVID19 last even longer. The loss of the Golf Cart Mechanic would likely open up the possibility of longer downtimes for golf carts and more expensive repairs as items would be able to be fixed in a timely manner potentially exacerbating the damage to the carts. A longer downtime means less ability to rent the carts and thus lower rounds and lost revenues.

## **Additional Background Information**

### **Cost to Maintain the Courses as Parks**

If the golf courses were closed, the City would still likely need to maintain the land to minimum park standards. Using the cost of mowing MacNaughton Park as the standard (\$16.38 per acre @ 41 cycles per year) the cost to just mow the golf course land area would be \$201,474 per year. This does not include continued tree maintenance which can run between \$10,000 to \$15,000 per year. Additionally there would be costs to maintain the existing City Centre facility regardless of whether or not it is open for operation. This would be expected to be around \$75,000 annually. In total, the cost just to maintain the property with no operations thus no corresponding revenue would be approximately \$289,000 per year.

## Impacts on Home Values/Tax Revenues

One of the primary reasons the City purchased the golf course in 2008 was to sustain and restore property values. Property values directly affect the tax revenue for the City and any discussion of the Quail Valley Golf Course property should include an analysis of the local property values. The question to be answered is whether there is a premium on the homes surrounding the golf course and whether improvements made by the City have added to the value of the homes. The proximate principle, as described by Dr. John Crompton<sup>1</sup>, proposes that there is premium paid for lots/homes that are located close to amenities such as parks, open spaces or golf courses. The principle goes on to surmise that there is a diminishing premium the further one gets from the amenity itself. This explains the idea of laying out a golf course to maximize the “golf frontage” of the lots. While the premium for the lot may be considered a one-time boon, the resulting premium in assessed land value and thus tax revenues could be deemed perpetual as long as the amenity exists and provides a perceived value.

This discussion will work from the idea of the proximate principle to explore whether or not there is a premium on lots in the Quail Valley neighborhood as they relate to proximity to the golf course and whether or not it is feasible to assume that improvements made to the golf course further extended this premium. For the purposes of this analysis, only homes listed as in Quail Valley proper (within the QV Fund HOA and immediate geographies) will be discussed. However, it could easily be assumed that any effects on valuations in these homes would have impacts on the immediately surrounding neighborhoods as long as their distance from the golf course is close enough and the diminishing premium has not been reduced to an equalization with non-golf course properties.

A review of the golf course property by the GIS department of Missouri City indicates that there are 1,899 homes that are within the area of the El Dorado Course (484 that have “golf frontage”) and 1,228 homes that are within the area of the La Quinta Course (556 that have “golf frontage”). A search of their 2018 valuations (from Fort Bend Central Appraisal District) shows that the average value of homes that within the El Dorado Course to be \$224,185. The average value of a home within the La Quinta Course is \$213,381. This makes for a total of 3,127 homes and a total valuation of approximately \$687,700,000. At a tax rate of \$0.63 this is an estimated tax revenue of \$4,332,510. As a comparison, the rest of Missouri City has 19,552 homes with an average value of \$214,072.

An article dated January 2017 in Realtor Magazine<sup>2</sup>, the magazine of the National Association of Realtors, references a study conducted by Florida Atlantic University that found properties to have on average an 8%-12% increase in value due to being on a golf course. This is in line with a study by A. Quang Do and Gary Grudnitzki<sup>3</sup> of San Diego St. University whose similar study saw premiums of 5-8%.

The proximate principle seems to hold true in a negative direction as well and almost exponentially so. A January 2019 article in the Wall Street Journal<sup>4</sup> references a statement from Blake Plumely of the National Golf Foundation, stating that “When a course closes, prices for nearby homes typically fall about 25%”. This aligns with a June, 2019 article in the Wall Street Journal that referenced a 30% loss in value for homes when Sapelo Hammock Golf Club in Georgia closed its doors. Understanding that the premium for homes on a course is less than the loss in value should the amenity be shuttered, should not be taken lightly.

This also appears to be the case as interpreted by City leadership in 2007 when they estimated upwards of a \$432,213 annual loss in property taxes if the largest lost value was 15% and decreased as the distance from the property increased. The analysis used by the City in 2007 is found in Appendix C.

A brief scenario is presented below to indicate the potential loss in home values and corresponding loss in tax revenue if the homes in Quail Valley were to lose significant value today. This is a similar situation that led the City to purchase the golf course in the first place. This scenario does not take into account properties outside of Quail Valley proper.

<u>Est. Value</u>	<u>% Loss of Value</u>	<u>\$ Loss of Value</u>	<u>\$ Loss of Tax Revenue</u>
\$687,700,000	1%	\$6,877,000	\$43,325
	5%	\$34,385,000	\$216,625
	10%	\$68,770,000	\$433,251
	15%	\$103,155,000	\$649,876

Assuming a reduction or complete stop in operations and an accompanying loss in property values the net annual cost to the City would be between \$332,325 and \$938,876.

<sup>1</sup> Sarah Nicholls & John L. Crompton (2007). The Impact of a Golf Course on Residential Property Values. *Journal of Sport Management* 21, 555-570. ([Full Text](#))

<sup>2</sup> Realtor Magazine, January 26, 2017

<sup>3</sup> *Journal of Real Estate Finance and Economics*, 10:261-270 (1995) Kluwer Academic Publishers Golf Courses and Residential House Prices: An Empirical Examination A. QUANG DO Assistant Professor of Finance, College of Business Administration, San Diego State University, San Diego, CA 92182-0094 GARY GRUDNITSKI Professor of Accountancy, College of Business Administration, San Diego State University, San Diego, CA 92182-0094

<sup>4</sup> Wall Street Journal, January 10, 2019, Candace Taylor

<sup>5</sup> Wall Street Journal, June 5, 2019, Candace Taylor

## Appendix A

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTION W/O COVID	FY20 PROJECTION W/ COVID	Previous 12 Months Actual
<b>Golf Operations</b>									
571-45301-57-571-	GREEN FEES- UNLIMITED	-\$358,171	-\$358,171	-\$310,873	-\$202,498	-\$151,037	-\$476,651	-\$297,722	-\$297,829
571-45306-57-571-	GREEN FEES-LAQUINTA	-\$469,101	-\$469,101	-\$459,386	-\$205,978	-\$249,700	-\$498,763	-\$457,716	-\$507,526
571-45307-57-571-	GREEN FEES-EL DORADO	-\$533,848	-\$533,848	-\$514,223	-\$232,885	-\$238,907	-\$316,733	-\$460,374	-\$539,572
571-45314-57-571-	HANDICAP FEE REVENUES	-\$11,910	-\$11,910	-\$11,680	-\$10,006	-\$370	-\$28,190	-\$25,789	-\$2,865
571-45420-57-571-	LGC SURCHARGES - 20%	\$0	\$0	\$0	\$0	-\$11,315	-\$22,797	-\$12,180	-\$8,897
571-48500-57-571-	OTHER/MISC REVENUE	-\$5,133	-\$5,133	-\$6,832	-\$18,769	-\$15,333	\$0	\$0	-\$19,240
571-51001-57-571-	REGULAR SALARIES	\$49,000	\$49,000	\$49,189	\$24,500	\$22,427	\$47,117	\$47,118	\$49,000
571-51004-57-571-	OVERTIME	\$9,250	\$9,250	\$2,309	\$4,216	\$1,765	\$7,481	\$6,029	\$2,959
571-51106-57-571-	CONTINGENCY WORKERS	\$83,252	\$83,252	\$81,022	\$37,948	\$36,780	\$82,541	\$80,786	\$80,842
571-51302-57-571-	TAXES, SOCIAL SECURITY	\$10,867	\$10,867	\$11,325	\$5,120	\$4,655	\$10,517	\$10,265	\$11,218
571-51403-57-571-	ER-GROUP HEALTH INSURANCE	\$11,736	\$11,736	\$10,594	\$6,180	\$6,040	\$12,784	\$12,541	\$11,757
571-51710-57-571-	WORKERS COMPENSATION	\$1,769	\$1,769	\$1,142	\$833	\$448	\$1,443	\$1,298	\$1,112
571-52001-57-571-	OFFICE SUPPLIES	\$14,000	\$11,500	\$11,353	\$6,400	\$2,630	\$9,877	\$7,954	\$11,319
571-52003-57-571-	WEARING APPAREL	\$600	\$600	\$589	\$300	\$400	\$700	\$700	\$500
571-53504-57-571-	CONTRACTUAL SERVICES	\$30,000	\$25,000	\$24,628	\$18,200	\$12,937	\$28,479	\$23,441	\$23,496
571-53519-57-571-	BANK FEES	\$55,200	\$62,225	\$60,192	\$27,600	\$28,628	\$56,408	\$51,628	\$61,060
571-53534-57-571-	MOWING SERVICES	\$1,212,380	\$1,212,380	\$1,212,380	\$593,780	\$599,190	\$1,178,757	\$1,182,363	\$1,207,713
571-55037-57-571-	ELECTRIC UTILITIES	\$58,099	\$54,099	\$43,920	\$19,241	\$19,295	\$42,479	\$42,039	\$43,979
571-55041-57-571-	WATER UTILITIES	\$10,421	\$10,521	\$10,484	\$4,163	\$4,606	\$10,967	\$10,150	\$10,884
571-55046-57-571-	GAS UTILITIES	\$4,243	\$4,243	\$3,876	\$2,182	\$1,875	\$3,965	\$3,754	\$3,682
571-56003-57-571-	TRAINING & TRAVEL	\$1,100	\$2,100	\$1,368	\$750	\$440	\$840	\$740	\$1,162
571-56303-57-571-	MEMBERSHIPS & SUBSCRIPTIONS	\$2,500	\$1,500	\$1,402	\$225	\$798	\$3,073	\$3,073	\$1,855
571-56995-57-571-	OTHER/MISCELLANEOUS EXP.	\$4,800	\$5,450	\$4,866	\$2,400	\$1,321	\$4,121	\$3,321	\$3,220
<b>Total 57575010 LOCAL GOV CORP.-</b>		<b>\$181,054</b>	<b>\$177,329</b>	<b>\$227,643</b>	<b>\$83,903</b>	<b>\$77,572</b>	<b>\$158,416</b>	<b>\$233,419</b>	<b>\$149,828</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTION W/O COVID	FY20 PROJECTION W/ COVID	Previous 12 Months Actual
<b>Beverage Cart</b>									
571-45325-57-577-	LIQUOR REVENUE-BEV CART	-\$77,712	-\$77,712	-\$66,077	-\$4,810	-\$24,777	-\$9,025	-\$8,536	-\$71,563
571-45331-57-577-	FOOD & BEV REVENUE.- BEV CART	-\$52,791	-\$52,791	-\$39,141	-\$4,810	-\$23,998	-\$9,526	-\$11,323	-\$41,715
571-45334-57-577-	FOOD/BEV REVENUE-PROSHOP	-\$10,758	-\$10,758	-\$11,327	-\$12,909	-\$4,552	-\$34,747	-\$43,496	-\$14,338
571-45340-57-577-	LIQUOR REVENUE-PRO SHOP	-\$10,758	-\$10,758	-\$7,360	-\$35,638	-\$6,923	-\$73,686	-\$58,171	-\$9,742
571-51004-57-577-	OVERTIME	\$623	\$623	\$398	\$293	\$103	\$501	\$396.61	\$411
571-51106-57-577-	CONTINGENCY WORKERS	\$30,527	\$30,527	\$32,422	\$14,357	\$12,317	\$28,928	\$26,686.48	\$32,411
571-51302-57-577-	TAXES, SOCIAL SECURITY	\$2,391	\$2,391	\$3,199	\$1,124	\$1,115	\$2,256	\$2,075.35	\$3,148
571-51710-57-577-	WORKERS COMPENSATION	\$421	\$421	\$266	\$198	\$100	\$341	\$293.92	\$266
571-52003-57-577-	WEARING APPAREL	\$320	\$320	\$201	\$160	\$150	\$310	\$310.00	\$351
571-52773-57-577-	PAPER & DISPOSABLE SUPPLIES	\$1,520	\$1,520	\$957	\$582	\$252	\$1,025	\$850.84	\$1,068
571-52777-57-577-	FOOD PURCHASES	\$30,908	\$30,908	\$27,555	\$8,996	\$13,070	\$22,622	\$22,918.98	\$29,129
571-52778-57-577-	LIQUOR PURCHASES	\$39,209	\$32,039	\$31,077	\$17,406	\$18,891	\$39,438	\$36,040.78	\$35,016
571-53519-57-577-	BANK FEES	\$1,703	\$1,803	\$1,733	\$651	\$1,642	\$2,315	\$2,272.13	\$2,485
571-53549-57-577-	PERMIT SERVICES	\$1,500	\$1,500	\$1,316	\$0	-\$253	\$1,247	\$1,247.09	\$1,063
571-54101-57-577-	EQUIP MAINT/REPAIR	\$2,508	\$2,508	\$1,527	\$960	\$0	\$1,336	\$927.81	\$1,200
571-55037-57-577-	ELECTRIC UTILITIES	\$5,810	\$5,810	\$4,285	\$1,924	\$1,882	\$4,208	\$4,148.25	\$4,291
571-55041-57-577-	WATER UTILITIES	\$1,042	\$1,042	\$1,023	\$416	\$449	\$1,087	\$1,003.80	\$1,062
571-55046-57-577-	GAS UTILITIES	\$424	\$424	\$378	\$218	\$183	\$393	\$370.33	\$359
571-56530-57-577-	PROPERTY/LIABILITY INSURANCE	\$550	\$550	\$519	\$550	\$660	\$660	\$659.82	\$660
571-56707-57-577-	EQUIPMENT/CART LEASE EXP	\$8,454	\$8,474	\$8,462	\$4,170	\$4,146	\$8,320	\$8,312.00	\$8,394
<b>Total 57575020 LOCAL GOV CORP.-</b>		<b>-\$24,109</b>	<b>-\$31,159</b>	<b>-\$8,587</b>	<b>-\$6,160</b>	<b>-\$5,541</b>	<b>-\$11,997</b>	<b>-\$13,012</b>	<b>-\$12,669</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTIO N W/O COVID	FY20 PROJECTIO N W/ COVID	Previous 12 Months Actual
<b>Grille Operations</b>									
571-45323-57-576-	LIQUOR REVENUE-GRILLE	-\$206,907	-\$206,907	-\$222,346	-\$161,094	-\$106,877	-\$337,055	-\$302,176	-\$235,258
571-45329-57-576-	FOOD & BEV REVENUE-GRILLE	-\$341,526	-\$341,526	-\$316,787	-\$102,791	-\$158,499	-\$231,963	-\$198,557	-\$339,437
571-48500-57-576-	OTHER/MISC REVENUE	\$0	\$0			-\$5	-\$5	-\$5	-\$5
571-51001-57-576-	REGULAR SALARIES	\$55,000	\$55,000	\$55,211	\$27,500	\$25,173	\$52,883	\$53,004.52	\$55,000
571-51004-57-576-	OVERTIME	\$3,994	\$3,994	\$5,170	\$1,997	\$2,749	\$4,666	\$4,916.61	\$5,278
571-51106-57-576-	CONTINGENCY WORKERS	\$129,126	\$129,126	\$147,306	\$64,563	\$66,414	\$132,448	\$128,511.84	\$146,680
571-51302-57-576-	TAXES, SOCIAL SECURITY	\$14,962	\$14,962	\$15,113	\$7,484	\$6,825	\$15,063	\$14,739.56	\$15,087
571-51403-57-576-	ER-GROUP HEALTH INSURANCE	\$21,396	\$21,396	\$15,925	\$11,250	\$8,539	\$20,960	\$19,851.06	\$16,840
571-51710-57-576-	WORKERS COMPENSATION	\$2,641	\$2,641	\$1,410	\$1,321	\$640	\$1,739	\$1,412.62	\$1,405
571-51805-57-576-	UNEMPLOYMENT COMPENSATION	\$1,200	\$1,200	\$0	\$600	\$0	\$700	\$500.00	\$0
571-52003-57-576-	WEARING APPAREL	\$480	\$480	\$475	\$240	\$348	\$588	\$587.74	\$823
571-52004-57-576-	MINOR TOOLS, FURN & EQUIPMEN	\$334	\$334	\$67	\$161	\$319	\$525	\$456.24	\$319
571-52009-57-576-	OTHER/MISC SUPPLIES	\$4,113	\$4,113	\$3,459	\$1,979	\$1,853	\$4,096	\$3,717.48	\$3,743
571-52771-57-576-	LINEN SUPPLIES	\$8,281	\$8,281	\$7,949	\$3,985	\$3,910	\$8,670	\$7,307.51	\$8,400
571-52772-57-576-	DISHWARE & GLASS SUPPLIES	\$1,645	\$1,645	\$1,247	\$792	\$637	\$1,569	\$1,311.57	\$1,480
571-52773-57-576-	PAPER & DISPOSABLE SUPPLIES	\$4,991	\$4,991	\$4,641	\$2,401	\$2,558	\$5,493	\$5,246.49	\$4,907
571-52777-57-576-	FOOD PURCHASES	\$116,713	\$116,713	\$112,016	\$55,071	\$57,823	\$119,754	\$104,745.09	\$119,856
571-52778-57-576-	LIQUOR PURCHASES	\$30,716	\$60,999	\$59,467	\$16,096	\$26,612	\$43,606	\$39,813.27	\$61,262
571-53504-57-576-	CONTRACTUAL SERVICES	\$554	\$554	\$0	\$267	\$0	\$341	\$227.23	\$0
571-53519-57-576-	BANK FEES	\$5,100	\$5,450	\$5,372	\$2,454	\$5,205	\$7,621	\$7,297.76	\$7,818
571-53549-57-576-	PERMIT SERVICES	\$1,900	\$1,900	\$1,347	\$0	\$901	\$2,801	\$2,801.35	\$2,248
571-53750-57-576-	COMMISSION EXPENDITURES	\$6,818	\$6,818	\$6,122	\$3,443	\$3,139	\$6,535	\$5,966.30	\$6,444
571-54101-57-576-	EQUIP MAINT/REPAIR	\$4,991	\$5,991	\$5,362	\$2,401	\$2,980	\$5,526	\$5,146.39	\$6,193
571-55037-57-576-	ELECTRIC UTILITIES	\$18,880	\$17,880	\$13,926	\$6,253	\$6,118	\$13,676	\$13,482.36	\$13,944
571-55041-57-576-	WATER UTILITIES	\$3,387	\$3,387	\$3,324	\$1,353	\$1,460	\$3,533	\$3,262.33	\$3,451
571-55046-57-576-	GAS UTILITIES	\$1,379	\$1,379	\$1,229	\$709	\$594	\$1,276	\$1,203.55	\$1,168
571-56530-57-576-	PROPERTY/LIABILITY INSURANCE	\$1,750	\$1,750	\$1,610	\$1,750	\$2,045	\$2,045	\$2,045.44	\$2,045
571-56717-57-576-	BEVERAGE TAX EXPENSE	\$13,863	\$12,863	\$12,239	\$6,887	\$6,432	\$15,247	\$13,048.49	\$14,090
Total 57575030 LOCAL GOV CORP.-		-\$94,219	-\$64,586	-\$59,145	-\$42,928	-\$32,104	-\$97,661	-\$60,135	-\$76,216

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTIO N W/O COVID	FY20 PROJECTIO N W/ COVID	Previous 12 Months Actual
<b>Golf Shop Merchandise</b>									
571-45322-57-572-	LGC PRO SHOP FEE REVENUES	-\$234,579	-\$234,579	-\$254,133	-\$137,291	-\$129,008	-\$251,235	-\$232,646	-\$256,972
571-48500-57-572-	OTHER/MISC REVENUE	\$0	\$0	-\$7,311	\$0	-\$1,368	-\$1,368		-\$1,368
571-51004-57-572-	OVERTIME	\$5,388	\$5,388	\$989	\$2,408	\$757	\$4,113	\$3,266.85	\$1,268
571-51106-57-572-	CONTINGENCY WORKERS	\$21,552	\$21,552	\$23,516	\$9,632	\$10,250	\$22,007	\$21,860.53	\$23,177
571-51302-57-572-	TAXES, SOCIAL SECURITY	\$2,071	\$2,071	\$2,065	\$925	\$858	\$2,003	\$1,925.99	\$2,006
571-51403-57-572-	ER-GROUP HEALTH INSURANCE	\$2,076	\$2,076	\$1,881	\$1,110	\$1,071	\$2,281	\$2,235.01	\$2,086
571-51710-57-572-	WORKERS COMPENSATION	\$337	\$337	\$208	\$151	\$82	\$278	\$247.11	\$199
571-52781-57-572-	MERCHANDISE PURCHASES	\$182,971	\$202,471	\$197,625	\$107,087	\$101,681	\$200,349	\$182,308.15	\$205,996
571-55037-57-572-	ELECTRIC UTILITIES	\$8,714	\$8,714	\$6,427	\$2,886	\$2,824	\$6,312	\$6,222.38	\$6,436
571-55041-57-572-	WATER UTILITIES	\$1,563	\$1,563	\$1,534	\$624	\$674	\$1,630	\$1,505.69	\$1,593
571-55046-57-572-	GAS UTILITIES	\$636	\$636	\$567	\$327	\$274	\$589	\$555.48	\$539
Total 57575040 LOCAL GOV CORP.-		-\$9,271	\$10,229	-\$26,630	-\$12,141	-\$11,905	-\$13,041	-\$12,519	-\$18,415

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTIO N W/O COVID	FY20 PROJECTIO N W/ COVID	Previous 12 Months Actual
<b>Practice Range</b>									
571-45316-57-573-	RANGE FEES-LGC	-\$117,812	-\$117,812	-\$107,764	-\$54,501	-\$45,461	-\$108,976	-\$87,714	-\$113,655
571-51004-57-573-	OVERTIME	\$639	\$639	\$289	\$267	\$0	\$422	\$268.77	\$130
571-51106-57-573-	CONTINGENCY WORKERS	\$31,327	\$31,327	\$33,303	\$13,089	\$14,638	\$32,688	\$30,018.99	\$33,952
571-51302-57-573-	TAXES, SOCIAL SECURITY	\$2,456	\$2,456	\$2,526	\$1,026	\$1,100	\$2,591	\$2,372.66	\$2,564
571-51403-57-573-	ER-GROUP HEALTH INSURANCE	\$2,076	\$2,076	\$1,881	\$1,110	\$1,071	\$2,281	\$2,096.26	\$2,086
571-51710-57-573-	WORKERS COMPENSATION	\$401	\$401	\$252	\$167	\$102	\$355	\$293.62	\$249
571-52003-57-573-	WEARING APPAREL	\$0	\$0		\$360	\$240	\$360	\$614.20	\$240
571-52004-57-573-	MINOR TOOLS, FURN & EQUIPMEN	\$1,020	\$2,520	\$2,442	\$510	\$675	\$1,510	\$1,276.25	\$2,311
571-53571-57-573-	INSTRUCTOR PAY-CONTRACTUAL	\$18,000	\$18,000	\$22,100	\$9,000	\$2,040	\$12,250	\$8,415.00	\$19,770
571-54101-57-573-	EQUIP MAINT/REPAIR	\$800	\$800	\$770	\$399	\$749	\$835	\$1,034.03	\$1,018
571-55037-57-573-	ELECTRIC UTILITIES	\$2,904	\$2,904	\$2,142	\$962	\$941	\$2,104	\$1,928.76	\$2,145
571-55041-57-573-	WATER UTILITIES	\$521	\$521	\$511	\$208	\$225	\$543	\$460.31	\$531
571-55046-57-573-	GAS UTILITIES	\$212	\$212	\$189	\$109	\$91	\$196	\$172.63	\$180
571-56775-57-573-	RANGE BALL EXPENSE	\$3,500	\$1,250	\$773	\$1,750	\$250	\$2,000	\$993.70	\$1,023
571-56778-57-573-	RANGE PICKER LEASING EXP.	\$2,214	\$714	\$0	\$1,107	\$0	\$1,292	\$784.13	\$0
<b>Total 57575050 LOCAL GOV CORP.-</b>		<b>-\$51,742</b>	<b>-\$53,992</b>	<b>-\$40,585</b>	<b>-\$24,437</b>	<b>-\$23,338</b>	<b>-\$49,548</b>	<b>-\$36,985</b>	<b>-\$47,455</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTIO N W/O COVID	FY20 PROJECTIO N W/ COVID	Previous 12 Months Actual
<b>Golf Cart Rentals</b>									
571-45302-57-574-	CART RENTAL FEES	-\$517,636	-\$517,636	-\$399,604	-\$217,813	-\$195,325	-\$421,779	-\$389,954	-\$418,705
571-45312-57-574-	PRIVATE CART TRAIL FEE	-\$81,751	-\$81,751	-\$76,462	-\$44,729	-\$28,597	-\$75,060	-\$68,706	-\$67,621
571-51004-57-574-	OVERTIME	\$1,860	\$1,860	\$673	\$875	\$0	\$1,140	\$830	\$304
571-51106-57-574-	CONTINGENCY WORKERS	\$91,150	\$91,150	\$77,707	\$42,891	\$34,154	\$83,861	\$79,973	\$79,222
571-51302-57-574-	TAXES, SOCIAL SECURITY	\$7,143	\$7,143	\$5,885	\$3,361	\$2,568	\$6,520	\$6,194	\$5,974
571-51403-57-574-	ER-GROUP HEALTH INSURANCE	\$4,836	\$4,836	\$4,389	\$2,550	\$2,499	\$5,277	\$5,182	\$4,868
571-51710-57-574-	WORKERS COMPENSATION	\$1,163	\$1,163	\$589	\$547	\$238	\$913	\$800	\$581
571-51805-57-574-	UNEMPLOYMENT COMPENSATION	\$1,200	\$1,200	\$0	\$600	\$345	\$1,045	\$845	\$345
571-52003-57-574-	WEARING APPAREL	\$720	\$720	\$597	\$360	\$400	\$760	\$972	\$400
571-53779-57-574-	TOURNAMENT RENTALS	\$16,500	\$10,900	\$10,840	\$6,400	\$5,980	\$14,580	\$10,280	\$7,510
571-54023-57-574-	BUILDING REPAIRS	\$600	\$600	\$0	\$300	\$0	\$350	\$250	\$0
571-54101-57-574-	EQUIP MAINT/REPAIR	\$10,000	\$6,000	\$5,216	\$4,002	\$85	\$4,754	\$3,492	\$4,393
571-55037-57-574-	ELECTRIC UTILITIES	\$20,335	\$20,335	\$14,997	\$6,734	\$6,588	\$14,729	\$14,520	\$15,017
571-55041-57-574-	WATER UTILITIES	\$3,648	\$3,648	\$3,580	\$1,457	\$1,573	\$3,804	\$3,513	\$3,716
571-55046-57-574-	GAS UTILITIES	\$1,485	\$1,485	\$1,324	\$764	\$640	\$1,374	\$1,296	\$1,257
571-56707-57-574-	EQUIPMENT/CART LEASE EXP	\$121,440	\$117,440	\$117,116	\$61,500	\$61,448	\$122,957	\$122,939	\$118,191
<b>Total 57575060 LOCAL GOV CORP.-</b>		<b>-\$317,307</b>	<b>-\$330,907</b>	<b>-\$233,152</b>	<b>-\$130,200</b>	<b>-\$107,403</b>	<b>-\$234,776</b>	<b>-\$207,573</b>	<b>-\$244,546</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTIO N W/O COVID	FY20 PROJECTIO N W/ COVID	Previous 12 Months Actual
<b>General &amp; Administrative</b>									
571-48009-57-570-	DONATIONS-PARKS & RECREATION	\$0	\$0	-\$2,870	\$0	-\$5,126	-\$5,056	-\$5,056	-\$6,796
571-48400-57-570-	CASH OVER/UNDER-CASHIERS	\$0	\$0	-\$197	\$0	-\$469	-\$413	\$0	-\$615
571-51001-57-570-	REGULAR SALARIES	\$115,608	\$115,608	\$105,402	\$52,500	\$48,057	\$100,961	\$100,960.68	\$104,998
571-51302-57-570-	TAXES, SOCIAL SECURITY	\$6,760	\$6,760	\$9,010	\$2,973	\$4,032	\$6,520	\$6,840.98	\$8,330
571-51403-57-570-	ER-GROUP HEALTH INSURANCE	\$6,900	\$6,900	\$6,209	\$3,630	\$3,543	\$7,511	\$7,447.44	\$6,893
571-51710-57-570-	WORKERS COMPENSATION	\$1,104	\$1,104	\$1,079	\$484	\$402	\$848	\$814.82	\$941
571-52006-57-570-	POSTAGE	\$1,200	\$1,200	\$1,024	\$600	\$770	\$1,261	\$1,211.46	\$1,146
571-52010-57-570-	EMPLOYEE AWARDS	\$2,000	\$1,750	\$1,214	\$2,000	\$875	\$875	\$875.44	\$1,269
571-53504-57-570-	CONTRACTUAL SERVICES	\$47,700	\$51,700	\$51,611	\$23,850	\$23,972	\$48,347	\$45,059.36	\$50,519
571-53505-57-570-	SERVICE & REPAIR AGREEMENTS	\$31,000	\$22,700	\$15,694	\$11,376	\$8,324	\$20,111	\$18,732.50	\$16,603
571-53531-57-570-	PEST CONTROL SERVICES	\$3,780	\$3,780	\$3,699	\$1,950	\$1,849	\$3,816	\$3,782.47	\$3,699
571-53549-57-570-	PERMIT SERVICES	\$750	\$750	\$150	\$375	\$20	\$458	\$512.50	\$60
571-53585-57-570-	COMPUTER/EQUIPMENT LEASING	\$14,427	\$23,127	\$22,869	\$5,400	\$8,439	\$14,180	\$14,232.72	\$24,827
571-53700-57-570-	MARKETING SERVICES	\$41,496	\$41,496	\$39,455	\$20,748	\$17,905	\$39,538	\$37,767.85	\$37,265
571-53766-57-570-	SECURITY MONITORING SERVICES	\$600	\$850	\$845	\$300	\$263	\$563	\$544.05	\$845
571-54080-57-570-	ELEVATOR MAINTENANCE	\$6,000	\$6,000	\$5,826	\$3,000	\$2,965	\$5,965	\$5,960.58	\$5,906
571-54145-57-570-	GENERAL MAINT. & REPAIRS	\$78,000	\$72,125	\$63,080	\$35,250	\$48,789	\$77,517	\$78,507.38	\$62,285
571-55008-57-570-	TELECOMMUNICATIONS	\$14,400	\$16,400	\$16,357	\$8,100	\$8,651	\$16,652	\$16,923.53	\$16,712
571-55767-57-570-	CABLE & INTERNET SERVICES	\$3,420	\$3,845	\$3,836	\$1,950	\$1,928	\$3,883	\$3,553.07	\$3,846
571-56530-57-570-	PROPERTY/LIABILITY INSURANCE	\$27,600	\$30,400	\$30,310	\$15,000	\$17,047	\$31,673	\$29,514.30	\$32,734
571-58400-57-570-	BUILDING & BLDG IMPROVEMENTS	\$0	\$0	\$0	\$18,750	\$0	\$21,875	\$15,625.00	\$0
Total 57575070 LOCAL GOV CORP.-		\$402,745	\$406,495	\$374,603	\$208,236	\$192,236	\$397,085	\$383,810	\$371,467

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTIO N W/O COVID	FY20 PROJECTIO N W/ COVID	Previous 12 Months Actual
<b>Banquets &amp; Events</b>									
571-45337-57-578-	FOOD & BEV REVENUE-CATERING	-\$778,125	-\$778,125	-\$715,267	-\$389,624	-\$332,718	-\$774,489	-\$437,234	-\$722,896
571-45339-57-578-	LIQUOR REVENUE-CATERING	-\$130,935	-\$130,935	-\$131,397	-\$73,458	-\$54,651	-\$149,645	-\$88,910	-\$118,247
571-45350-57-578-	GRATUITY REVENUE	-\$147,107	-\$147,107	-\$136,179	-\$69,490	-\$68,736	-\$119,724	-\$76,013	-\$143,088
571-51001-57-578-	REGULAR SALARIES	\$28,000	\$28,000	\$28,104	\$14,000	\$12,814	\$26,922	\$26,921.36	\$27,997
571-51004-57-578-	OVERTIME	\$10,244	\$10,244	\$9,602	\$5,122	\$5,105	\$10,396	\$7,667.55	\$9,803
571-51106-57-578-	CONTINGENCY WORKERS	\$296,219	\$296,219	\$273,568	\$148,167	\$123,340	\$275,577	\$179,724.07	\$272,406
571-51302-57-578-	TAXES, SOCIAL SECURITY	\$29,743	\$29,743	\$29,551	\$14,884	\$14,094	\$27,063	\$17,312.25	\$30,668
571-51403-57-578-	ER-GROUP HEALTH INSURANCE	\$40,716	\$40,716	\$29,575	\$21,390	\$16,484	\$40,137	\$27,222.22	\$31,899
571-51710-57-578-	WORKERS COMPENSATION	\$5,248	\$5,248	\$2,770	\$2,627	\$1,338	\$4,092	\$2,165.73	\$2,883
571-52003-57-578-	WEARING APPAREL	\$200	\$500	\$445	\$100	\$16	\$116	\$16.24	\$462
571-52004-57-578-	MINOR TOOLS, FURN & EQUIPMEN	\$422	\$422	\$125	\$213	\$420	\$670	\$478.51	\$420
571-52009-57-578-	OTHER/MISC SUPPLIES	\$8,132	\$8,132	\$6,423	\$4,101	\$3,441	\$7,705	\$4,896.44	\$6,952
571-52771-57-578-	LINEN SUPPLIES	\$56,505	\$50,005	\$49,361	\$28,493	\$23,656	\$53,579	\$31,480.75	\$46,978
571-52772-57-578-	DISHWARE & GLASS SUPPLIES	\$2,854	\$2,854	\$2,317	\$1,438	\$1,182	\$2,716	\$1,577.21	\$2,749
571-52773-57-578-	PAPER & DISPOSABLE SUPPLIES	\$9,717	\$9,717	\$8,619	\$4,900	\$4,751	\$10,239	\$7,294.07	\$9,114
571-52777-57-578-	FOOD PURCHASES	\$256,936	\$229,436	\$208,399	\$117,267	\$107,386	\$260,475	\$145,971.27	\$222,960
571-52778-57-578-	LIQUOR PURCHASES	\$55,499	\$33,216	\$32,655	\$28,492	\$14,565	\$44,379	\$22,492.39	\$32,958
571-53519-57-578-	BANK FEES	\$9,822	\$10,397	\$10,225	\$4,953	\$9,830	\$14,249	\$11,190.71	\$14,802
571-53549-57-578-	PERMIT SERVICES	\$3,500	\$3,500	\$2,501	\$0	-\$1,083	\$2,417	\$2,417.46	\$1,419
571-53750-57-578-	COMMISSION EXPENDITURES	\$24,999	\$24,999	\$24,037	\$12,626	\$11,509	\$23,962	\$15,016.70	\$23,983
571-54101-57-578-	EQUIP MAINT/REPAIR	\$9,611	\$10,811	\$9,957	\$4,846	\$5,535	\$10,231	\$7,086.37	\$11,501
571-55037-57-578-	ELECTRIC UTILITIES	\$29,050	\$26,050	\$21,424	\$9,621	\$9,412	\$21,041	\$20,743.27	\$21,453
571-55041-57-578-	WATER UTILITIES	\$5,211	\$5,211	\$5,114	\$2,082	\$2,247	\$5,435	\$5,018.99	\$5,309
571-55046-57-578-	GAS UTILITIES	\$2,121	\$2,121	\$1,891	\$1,091	\$915	\$1,963	\$1,851.63	\$1,796
571-56530-57-578-	PROPERTY/LIABILITY INSURANCE	\$3,300	\$3,300	\$3,064	\$3,300	\$3,893	\$3,893	\$3,892.94	\$3,893
571-56717-57-578-	BEVERAGE TAX EXPENSE	\$8,773	\$11,523	\$11,236	\$4,656	\$4,199	\$8,157	\$5,166.94	\$9,258
571-56995-57-578-	OTHER/MISCELLANEOUS EXP.	\$25,348	\$53,548	\$37,110	\$12,782	\$14,749	\$28,281	\$18,641.99	\$34,781
Total 57575080 LOCAL GOV CORP.-		-\$133,996	-\$160,254	-\$174,769	-\$85,423	-\$66,308	-\$160,163	-\$35,910	-\$157,787

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTIO N W/O COVID	FY20 PROJECTIO N W/ COVID	Previous 12 Months Actual
571-45420-57-579-	LGC SURCHARGES - 80% (Capital Re	\$0	\$0	\$0	-\$64,881	-\$45,260	-\$119,556	-\$108,016	-\$35,590
	<b>Operating Revenue Total</b>	-\$4,086,560	-\$4,086,560	-\$3,797,215	-\$1,979,094	-\$1,853,751	-\$3,946,887	-\$3,262,278	-\$3,937,951
	<b>Operating Expense Total</b>	\$4,039,715	\$4,039,715	\$3,856,594	\$1,969,944	\$1,876,960	\$3,935,203	\$3,513,374	\$3,902,157
	<b>Operating Net Total</b>	-\$46,845	-\$46,845	\$59,379	-\$9,150	\$23,209	-\$11,685	\$251,096	-\$35,794

## Appendix B

In an effort to understand the role of a park conservancy and its relationship with the local government entity that oversees the park, MCRLGC management researched conservancy organizations within the Houston Region. The conservancy researched were the Memorial Park Conservancy, Hermann Park Conservancy, Levy Park Conservancy, Emancipation Park Conservancy and the Cullinan Park Conservancy. In addition to these conservancies, information was also gathered on the relationship between the Houston Zoo Development Corporation and the City of Houston.

Almost all of these groups have differing relationships with their respective government authorities. These relationships are primarily determined by the scope of services the organization is expected to provide. Below is a brief description of each organizations purpose, basic financial notes as well as other details that provide insight into their operations.

### **Memorial Park Conservancy:**

Formed in 2000, the MPC was created as a 501c3 non-profit organization. *“The Conservancy works in partnership with the Houston Parks and Recreation Department. MPC manages the Park on a day-to-day basis, including providing proactive natural resource management, daily park maintenance, permitting and programming, and capital improvements” (MPC website).* The City of Houston pays the MPC a management fee of approximately \$400,000 annually (FY2017 Audited Financial Statements). In 2013 the City of Houston approved the annexation of Memorial Park into TIRZ #16. This TIRZ is managed by the Uptown Development Authority, a Texas Local Government Corporation. This allowed for funding from the TIRZ to be spent within the park boundaries.

Below is a detailed description from the FY2017 Audited Financial Statements detailing the relationships between the City of Houston, the Uptown Development Authority (TIRZ#16) and the Memorial Park Conservancy.

*“NOTE 2 – AGREEMENTS WITH THE CITY OF HOUSTON AND UPTOWN DEVELOPMENT AUTHORITY In December 2015, the Conservancy entered into a Development, Construction, Operations, Maintenance and Concession Agreement with the City and Uptown Development Authority (UDA) for a period of thirty years. UDA is a not-for-profit local government corporation organized by the City. Under this agreement, the Conservancy is responsible for the maintenance, operations and development of the Park except for specified excluded areas. Excluded areas generally include sports fields, running center, tennis center, playgrounds, fitness center, swimming pool, the golf course, and the Houston Arboretum and Nature Center. Additionally, the Conservancy is responsible for the implementation of the Master Plan for the Park and fundraising for the funds necessary to create, construct, maintain and operate the Park. The City provides annual funding of approximately \$400,000 to support the maintenance and operations of the Park which is subject to annual appropriation and budget approval by the City. Upon construction of new or replacement facilities, additional funding shall be provided by the City. The Conservancy is entitled to retain all net revenues, except for the excluded areas, generated within the Park and is provided space at no cost at the Running Center for general office purposes and at the maintenance facility to perform the services outlined in the Development Agreement. The Conservancy will pay an administrative fee of \$25,000 annually to the City in fiscal year 2018 and beginning in fiscal year 2019 it*

*will be increased to \$50,000 for the remainder of the term of the agreement. As part of the 2015 Development Agreement, UDA will contribute \$10 million for Ecological Restoration projects. In December 2016, an additional development agreement was executed between Tax Increment Reinvestment Zone Number 16 (TIRZ #16), the City, UDA, and the Conservancy to supplement the 2015 Development Agreement. Under this agreement, the payment terms of \$10 million in funding for ecological restoration were modified to provide for annual payments to the Conservancy of \$500,000 from fiscal year 2017 through fiscal year 2025, totaling \$4.5 million. The remaining \$4.5 million will be paid to the Conservancy by fiscal year 2025. At May 31, 2017, a pledge receivable net of discount of \$7,716,825 from UDA is included in pledges receivable. At May 31, 2016, a pledge receivable net of discount of \$8,077,409 from UDA is included in pledges receivable. Beginning in fiscal year 2021, UDA will provide funding each year to maintain the Park in an amount calculated as 3% of UDA's cumulative investment in infrastructure projects."*

### **Hermann Park Conservancy:**

*"Founded in 1992 as Friends of Hermann Park, Hermann Park Conservancy is a nonprofit citizens' organization dedicated to the stewardship and improvement of Hermann Park – today and for generations to come.*

*Through a public-private partnership with the Houston Parks and Recreation Department, Hermann Park Conservancy raises millions of dollars each year to enhance and maintain the Park. The Conservancy also manages the design of projects, and then shares construction costs with the City of Houston. Thanks to the generous financial support of foundations, corporations, and individuals, the Conservancy has raised more than \$122 million for improvement projects in Hermann Park.*

*The Conservancy also oversees programs focused on visitor services, conservation and stewardship, tree care, and operations and maintenance of the McGovern Centennial Gardens" (Hermannpark.org).*

According to the FY18 Annual Report for the Hermann Park Conservancy, the City of Houston paid the HPC a maintenance/management fee of \$501,094. This fee has seen a 2% annual increase since it first started in FY15.

In an interview with Executive Director Doreen Stoller, she was able to confirm that the conservancy is completely self-financed with the exception of the management fee paid by the City of Houston. The Hermann Park Conservancy began as a "friends of the park" group that developed into a more sophisticated fundraising entity. The Conservancy is not responsible for the daily operations and sales of the train, boat rental and the concessions. The Conservancy currently has no responsibility for the Hermann Park Golf Course or the Houston Zoo.

### **Levy Park Conservancy:**

"Levy Park Conservancy, an affiliate of the Upper Kirby District Foundation, is the private, non-profit organization responsible for the maintenance, operation and programming of Levy Park, a public City of Houston Park" ([www.levyparkhouston.org](http://www.levyparkhouston.org)). The Upper Kirby District Foundation is a non-profit organization that promotes improvements in the Upper Kirby District of Houston. Levy Park is within Tax Reinvestment Zone #19. TIRZ #19 was created in part by the Harris County Improvement District #3. HCID #3 works through a management agreement in conjunction with the Upper Kirby Redevelopment

Authority (UKRA). The UKRA imposes an additional tax on all commercial properties within the designated district of \$0.135/\$100. Through an Interlocal Agreement with the City of Houston, the UKRA has committed to redeveloping Levy Park.

The UKRA has committed certain funds towards the Upper Kirby District Foundation and specifically the Levy Park Conservancy. The UKRA has two parcels of land near that have lease agreements. The revenues from these lease agreements are then dedicated to programming and operations of Levy Park. In the fiscal year ending June 30, 2018, the UKRA brought in \$802,800 in lease revenues and provided \$780,068 to the Upper Kirby District Foundation for such purposes.

### **Emancipation Park Conservancy:**

“The mission of the Emancipation Park Conservancy is to restore, manage, and enhance Emancipation Park in partnership with the public.

The Emancipation Park Conservancy aspires to build a great organization that sets the standard for and spreads the principles of world-class park management – emphasizing environmental excellence – to improve the quality of open space for the enjoyment of all. The Emancipation Park Conservancy is committed to sustaining this operating model to provide a legacy for future generations of park user.” ([www.emancipationparkconservancy.org](http://www.emancipationparkconservancy.org)).

Emancipation Park is part of Houston TIRZ #7 (OST/Almeda Redevelopment Authority) which works in conjunction with the Greater Southeast Management District to promote redevelopment and improvements with the district. A search of the audited financial statements ending June 30, 2018 of the OST/Almeda Redevelopment Authority shows \$1,135,318 for improvements to Emancipation Park in 2018 and \$2,834,113 in 2017.

### **Cullinan Park Conservancy:**

“The Houston Parks Board created the Park in 1989 through donations from the estate of Nina Cullinan (tract 1 of 140 acres and tract 2 of 310 acres), the Brown Foundation (tract 4 of 127 acres), Texas Parks and Wildlife (for improvements), and the City of Houston (tract 3 of 177 acres). Three of the Park parcels (tracts 1, 2 and 4) are held in trust by the Houston Parks Board, and a fourth, parcel 3, is owned by the City of Houston. The Park is run under an Interlocal Agreement between the City of Houston and the City of Sugar Land. Sugar Land has responsibilities for operating and maintaining the park. The Conservancy seeks to support its efforts with private resources.”

In an interview with Executive Direct Angie Wierzbicki, she stated that the City of Sugar Land maintains the park out of the general fund. The Cullinan Park Conservancy, like the Hermann Park Conservancy, started as a “friends of the park” group. The Conservancy operates solely to raise funding for park improvements. Private and foundational funding has been slower than originally anticipated however, the conservancy now has enough support for a full time executive director.

## **Revenue Generating Organizations**

During the exploration of these organizations, the idea was proposed that the way the local community supports Quail Valley Golf Course & City Centre is not through charitable donations and large planned giving but through usage fees. As a comparison, management looked at the Houston Zoo as an example of local public entity that generates significant revenue from user fees.

### **Houston Zoo:**

The Houston Zoo Inc., is a non-profit organization contracted by the Houston Zoo Development Corporation (HZDC) to operate and manage zoo at Hermann Park. The HZDC is a local government corporation organized by the City of Houston with the sole purpose of leasing the space of the Houston Zoo. Historically, the City of Houston pays the Houston Zoo Inc. over \$9M annually for management fees related to the Houston Zoo property. Based on the 2017 Annual Report, the zoo would not make enough out of operations to support itself without this management fee.

# Appendix C

Area Description	Number of Affected Residential Parcels	Incremental Affected Parcels	City Average Home Value	Scenario #1		Current Tax Rate	Scenario #2		Current Tax Rate	Scenario #3		Current Tax Rate	Scenario #4		Current Tax Rate
				Loss Ratio	Estimated Lost Value	\$ 0.4945	Loss Ratio	Estimated Lost Value	\$ 0.4945	Loss Ratio	Estimated Lost Value	\$ 0.4945	Loss Ratio	Estimated Lost Value	\$ 0.4945
Immediately Adjacent to Golf Course	1,144	1,144	\$ 182,847,808	25.0%	\$ 45,711,952	\$ 226,046	20.0%	\$ 36,569,562	\$ 180,836	15.0%	\$ 27,427,171	\$ 135,627	10.0%	\$ 18,284,781	\$ 90,418
Immediate Impact Area	1,644	500	\$ 79,916,000	25.0%	\$ 19,979,000	\$ 98,796	20.0%	\$ 15,983,200	\$ 79,037	15.0%	\$ 11,987,400	\$ 59,278	10.0%	\$ 7,991,600	\$ 39,518
¼ mile radius	4,899	3,255	\$ 520,253,160	12.5%	\$ 65,031,645	\$ 321,581	10.0%	\$ 52,025,316	\$ 257,265	7.5%	\$ 39,018,987	\$ 192,949	5.0%	\$ 26,012,658	\$ 128,633
½ mile radius	7,144	2,245	\$ 358,822,840	7.5%	\$ 26,911,713	\$ 133,078	5.0%	\$ 17,941,142	\$ 88,719	2.5%	\$ 8,970,571	\$ 44,359	0.0%	\$ -	\$ -
¾ mile radius	9,155	2,011	\$ 321,422,152	5.0%	\$ 16,071,108	\$ 79,472	2.5%	\$ 8,035,554	\$ 39,736	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -
1 mile radius	11,343	2,188	\$ 349,712,416	2.5%	\$ 8,742,810	\$ 43,233	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -
		11,343	\$ 1,812,974,376		\$ 182,448,228	\$ 902,206		\$ 130,554,773	\$ 645,593		\$ 87,404,129	\$ 432,213		\$ 52,289,039	\$ 258,569

# MISSOURI CITY RECREATION & LEISURE LOCAL GOVERNMENT CORPORATION

FY2020 Mid Year Review



## National Golf Foundation Report

- Implementation of the \$3 per round facility improvement fee
  - *Through March the balance in Capital Fund Account is \$45,260*
- Part of the maintenance agreement for FY20 included the cost of the golf course design overview and cost estimate
- Focus on non-golf events
  - *Working with online wedding advertisers to increase visibility*
  - *Added a 360 degree online venue tour*
  - *Updated website design*
  - *New POS and CRM integrated software*

## FY20 YTD Financial Performance

ACCOUNT	ACCOUNT DESCRIPTION	FY20 YTD (March) ORIGINAL APPROP	FY20 YTD (March) ACTUAL	FY20 PROJECTIO N W/O COVID	FY20 PROJECTIO N W/ COVID
	<b>Operating Revenue Total</b>	-\$1,979,094	-\$1,853,751	-\$3,946,887	-\$3,262,278
	<b>Operating Expense Total</b>	\$1,969,944	\$1,876,960	\$3,935,203	\$3,513,374
	<b>Operating Net Total</b>	-\$9,150	\$23,209	-\$11,685	\$251,096

## Previous 12 Calendar Months Prior to COVID19

- March 1, 2019 through February 29, 2020.

ACCOUNT	ACCOUNT DESCRIPTION	Previous 12 Months Actual
	<b>Operating Revenue Total</b>	-\$3,937,951
	<b>Operating Expense Total</b>	\$3,902,157
	<b>Operating Net Total</b>	-\$35,794

## What Are Our Options?

- Maintain with the LGC
  - *Recommended by the NGF*
- Other Non-LGC Management
- Reduction in Operations/Services

## Maintain With The LGC

- Stay the course
  - *Quickest way to "normal"*
- Perform RFP for golf course maintenance services
  - *Would need to be started now to execute by Jan. 1, 2021*
- Explore in house golf course maintenance
  - *Could offer benefits*
- Staff reductions
  - *Ideally a last resort*

## Non-LGC Operations

- Private Management
  - *Monthly management fee*
  - *Performance bonuses for financial incentives*
  - *City covers costs*
  - *City covers capital expenditures*
- Conservancy
  - *Many already receive governmental or taxing authority assistance*
  - *Tax deductible contributions*

## Reduced Operations/Services

- There are still significant costs that need to be addressed
  - *“Park” style mowing of grounds*
  - *Tree maintenance*
  - *Facility maintenance/upkeep*
  - *Est. annual costs for minimum upkeep is \$289,000*
- Ancillary costs
  - *Lost property tax revenues*
    - *Estimated \$43,325 in lost tax revenues for every 1% drop in home values*
  - *Lost sales tax revenues*
    - *Estimated \$16,000 to \$18,000 annually generated by the LGC*



**MISSOURI CITY RECREATION & LEISURE  
LOCAL GOVERNMENT CORPORATION  
AGENDA ITEM COVER MEMO**

**June 15, 2020**

**To:** LGC Board of Directors  
**Agenda Item:** 4 – Presentation of the FY21 Budget Proposal  
**Submitted by:** Tyson Stittleburg, General Manager

**SYNOPSIS**

This is the proposal for the FY21 Budget for the Missouri City Recreation and Leisure Local Government Corporation.

**STRATEGIC PLAN 2019 GOALS ADDRESSED**

- Create a great place to live
- Maintain a financially sound City

**BACKGROUND**

The lasting impacts of the COVID-19 pandemic make this budget difficult. It is hard to determine when sales will get back to pre COVID-19 levels. As such, this budget is conservative on the revenues generated in FY21. This budget calls for \$3,510,912 in operating revenues and \$3,628,732 in operating expenses.

**BUDGET/FISCAL ANALYSIS**

**Purchasing Review:** N/A  
**Financial/Budget Review:** N/A

*Note:* Compliance with the conflict of interest questionnaire requirements, if applicable, and the interested party disclosure requirements (HB 1295) has been confirmed/is pending within 30-days of this Council action and prior to execution.

**SUPPORTING MATERIALS**

1. FY21 Budget Proposal
2. PowerPoint presentation

**STAFF'S RECOMMENDATION**

Staff recommends discussion and approval of the budget.

**Director Approval:** Tyson Stittleburg, General Manager

**Assistant City Manager/  
City Manager Approval:** Bill Atkinson, Chief Administrative Officer



**Missouri City Recreation & Leisure Local Government Corporation**

**FY2021 Budget Proposal**

**June 15, 2020**

## **Overview**

Preparation of the FY2021 LGC budget presents many challenges, most all of which stem from the COVID19 pandemic. COVID19 has wreaked havoc on the operations of the LGC in FY2020 and all indications are that there will be lingering effects into FY2021.

In past years, Banquets & Events have been a growing portion of the facility revenues. In FY19 this department accounted for 26% of total revenues. Prior to COVID19 in FY20 this department was contributing 27% of total revenues. As large group gatherings have been a contributing factor to the spread of the virus many state & local health authorities have halted them. Even as group gatherings are slowly being allowed with safety measures in place, there is even a slower return of customers booking these types of events. As such, the budget for FY2021 reflects a sharp decrease in revenues from Banquets & Events as compared to previous years. This is disheartening given the historical trends of growth in the department and the focus on this department as recommended by the 2018 study by the National Golf Foundation.

The Bluebonnet Grille restaurant also saw a decrease in sales due to COVID19. Despite being able to offer take-out service, revenues dropped significantly as dine-in service was closed. Though dine-in service has been restored and guests are coming back out to the Grille, management is forecasting a decrease in overall sales for this department as it will likely take time for revenues in this department to return to pre-COVID19 numbers.

Rounds of golf increased during the COVID19 pandemic which is largely attributable to the increased amount of free time that golfers found by working from home and having many other activities and obligations canceled. While this was great to help sustain FY2020, it cannot be assumed that this trend will continue in FY2021. Thus, rounds of golf are budgeted to be relatively flat and more in line with pre-COVID19 levels.

One other large operational expense that will be looked at in FY2021 is the golf course maintenance costs. It is the intent of management to receive proposals for this contract in the summer of 2020 in order to have an agreement in place by January 1, 2020. The largest unknown with the agreement is the impact of current lower oil prices on the price of the contract.

For the third consecutive year, the LGC is proposing no new staff positions or salary adjustments.

Overall the LGC is expecting most departments to be relatively flat to previous years. The exceptions being in the Bluebonnet Grille and Banquets & Events. As restrictions on operations are lifted, management hopes that the actual numbers outpace the conservative budgets detailed here.

## **Budget Summary**

For FY21 the LGC is budgeting total facility operational revenues of \$3,510,912 and expenses of \$3,628,732. This leaves an operational loss of \$117,820. Additionally, the LGC is budgeting revenues contributing to the capital improvements fund of \$114,172.

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
<b>Golf Operations</b>							
571-45301-57-571-	GREEN FEES- UNLIMITED	-\$358,171	-\$358,171	-\$310,873	-358,171	-\$297,722	-\$306,833
571-45306-57-571-	GREEN FEES-LAQUINTA	-\$469,101	-\$469,101	-\$459,386	-445,067	-\$457,716	-\$508,872
571-45307-57-571-	GREEN FEES-EL DORADO	-\$533,848	-\$533,848	-\$514,223	-497,245	-\$460,374	-\$532,811
571-45314-57-571-	HANDICAP FEE REVENUES	-\$11,910	-\$11,910	-\$11,680	-20,012	-\$25,789	-\$26,449
571-45420-57-571-	LGC SURCHARGES - 20%	\$0	\$0		-34,242	-\$12,180	-\$28,465
571-48500-57-571-	OTHER/MISC REVENUE	-\$5,133	-\$5,133	-\$6,832	-840	\$0	\$0
571-51001-57-571-	REGULAR SALARIES	\$49,000	\$49,000	\$49,189	49,000	\$47,118	\$49,000
571-51004-57-571-	OVERTIME	\$9,250	\$9,250	\$2,309	9,250	\$6,029	\$2,575
571-51106-57-571-	CONTINGENCY WORKERS	\$83,252	\$83,252	\$81,022	83,252	\$80,786	\$83,245
571-51302-57-571-	TAXES, SOCIAL SECURITY	\$10,867	\$10,867	\$11,325	10,867	\$10,265	\$10,314
571-51403-57-571-	ER-GROUP HEALTH INSURANCE	\$11,736	\$11,736	\$10,594	12,360	\$12,541	\$12,342
571-51710-57-571-	WORKERS COMPENSATION	\$1,769	\$1,769	\$1,142	1,769	\$1,298	\$966
571-52001-57-571-	OFFICE SUPPLIES	\$14,000	\$11,500	\$11,353	12,800	\$7,954	\$11,700
571-52003-57-571-	WEARING APPAREL	\$600	\$600	\$589	600	\$700	\$700
571-53504-57-571-	CONTRACTUAL SERVICES	\$30,000	\$25,000	\$24,628	30,000	\$23,441	\$24,970
571-53519-57-571-	BANK FEES	\$55,200	\$62,225	\$60,192	55,200	\$51,628	\$58,200
571-53534-57-571-	MOWING SERVICES	\$1,212,380	\$1,212,380	\$1,212,380	1,175,150	\$1,182,363	\$1,184,380
571-55037-57-571-	ELECTRIC UTILITIES	\$58,099	\$54,099	\$43,920	42,500	\$42,039	\$44,071
571-55041-57-571-	WATER UTILITIES	\$10,421	\$10,521	\$10,484	10,585	\$10,150	\$10,826
571-55046-57-571-	GAS UTILITIES	\$4,243	\$4,243	\$3,876	4,167	\$3,754	\$3,474
571-56003-57-571-	TRAINING & TRAVEL	\$1,100	\$2,100	\$1,368	1,100	\$740	\$3,800
571-56303-57-571-	MEMBERSHIPS & SUBSCRIPTIONS	\$2,500	\$1,500	\$1,402	2,500	\$3,073	\$0
571-56995-57-571-	OTHER/MISCELLANEOUS EXP.	\$4,800	\$5,450	\$4,866	4,800	\$3,321	\$4,860
<b>Total 57575010 LOCAL GOV CORP.-</b>		<b>\$181,054</b>	<b>\$177,329</b>	<b>\$227,643</b>	<b>\$150,323</b>	<b>\$233,419</b>	<b>\$101,993</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
<b>Beverage Cart</b>							
571-45325-57-577-	LIQUOR REVENUE-BEV CART	-\$77,712	-\$77,712	-\$66,077	-77,712	-\$8,536	-\$12,491
571-45331-57-577-	FOOD & BEV REVENUE.- BEV CART	-\$52,791	-\$52,791	-\$39,141	-31,122	-\$11,323	-\$11,528
571-45334-57-577-	FOOD/BEV REVENUE-PROSHOP	-\$10,758	-\$10,758	-\$11,327	-9,290	-\$43,496	-\$47,736
571-45340-57-577-	LIQUOR REVENUE-PRO SHOP	-\$10,758	-\$10,758	-\$7,360	-9,290	-\$58,171	-\$67,868
571-51004-57-577-	OVERTIME	\$623	\$623	\$398	623	\$397	\$632
571-51106-57-577-	CONTINGENCY WORKERS	\$30,527	\$30,527	\$32,422	30,527	\$26,686	\$30,978
571-51302-57-577-	TAXES, SOCIAL SECURITY	\$2,391	\$2,391	\$3,199	2,391	\$2,075	\$2,418
571-51710-57-577-	WORKERS COMPENSATION	\$421	\$421	\$266	422	\$294	\$256
571-52003-57-577-	WEARING APPAREL	\$320	\$320	\$201	320	\$310	\$200
571-52773-57-577-	PAPER & DISPOSABLE SUPPLIES	\$1,520	\$1,520	\$957	1,274	\$851	\$0
571-52777-57-577-	FOOD PURCHASES	\$30,908	\$30,908	\$27,555	19,677	\$22,919	\$27,102
571-52778-57-577-	LIQUOR PURCHASES	\$39,209	\$32,039	\$31,077	38,640	\$36,041	\$38,904
571-53519-57-577-	BANK FEES	\$1,703	\$1,803	\$1,733	1,427	\$2,272	\$3,300
571-53549-57-577-	PERMIT SERVICES	\$1,500	\$1,500	\$1,316	1,500	\$1,247	\$1,320
571-54101-57-577-	EQUIP MAINT/REPAIR	\$2,508	\$2,508	\$1,527	2,102	\$928	\$1,800
571-55037-57-577-	ELECTRIC UTILITIES	\$5,810	\$5,810	\$4,285	4,250	\$4,148	\$4,300
571-55041-57-577-	WATER UTILITIES	\$1,042	\$1,042	\$1,023	1,058	\$1,004	\$1,057
571-55046-57-577-	GAS UTILITIES	\$424	\$424	\$378	417	\$370	\$339
571-56530-57-577-	PROPERTY/LIABILITY INSURANCE	\$550	\$550	\$519	550	\$660	\$550
571-56707-57-577-	EQUIPMENT/CART LEASE EXP	\$8,454	\$8,474	\$8,462	8,340	\$8,312	\$8,400
<b>Total 57575020 LOCAL GOV CORP.-</b>		<b>-\$24,109</b>	<b>-\$31,159</b>	<b>-\$8,587</b>	<b>-\$13,896</b>	<b>-\$13,012</b>	<b>-\$18,067</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
<b>Grille Operations</b>							
571-45323-57-576-	LIQUOR REVENUE-GRILLE	-\$206,907	-\$206,907	-\$222,346	-215,235	-\$302,176	-\$305,375
571-45329-57-576-	FOOD & BEV REVENUE-GRILLE	-\$341,526	-\$341,526	-\$316,787	-323,960	-\$198,557	-\$211,810
571-48500-57-576-	OTHER/MISC REVENUE	\$0	\$0		0	-\$5	\$0
571-51001-57-576-	REGULAR SALARIES	\$55,000	\$55,000	\$55,211	55,000	\$53,005	\$55,000
571-51004-57-576-	OVERTIME	\$3,994	\$3,994	\$5,170	3,994	\$4,917	\$5,375
571-51106-57-576-	CONTINGENCY WORKERS	\$129,126	\$129,126	\$147,306	129,126	\$128,512	\$129,012
571-51302-57-576-	TAXES, SOCIAL SECURITY	\$14,962	\$14,962	\$15,113	14,973	\$14,740	\$14,743
571-51403-57-576-	ER-GROUP HEALTH INSURANCE	\$21,396	\$21,396	\$15,925	22,500	\$19,851	\$22,500
571-51710-57-576-	WORKERS COMPENSATION	\$2,641	\$2,641	\$1,410	2,642	\$1,413	\$1,560
571-51805-57-576-	UNEMPLOYMENT COMPENSATION	\$1,200	\$1,200	\$0	1,200	\$500	\$1,200
571-52003-57-576-	WEARING APPAREL	\$480	\$480	\$475	480	\$588	\$500
571-52004-57-576-	MINOR TOOLS, FURN & EQUIPMEN	\$334	\$334	\$67	329	\$456	\$70
571-52009-57-576-	OTHER/MISC SUPPLIES	\$4,113	\$4,113	\$3,459	4,044	\$3,717	\$3,310
571-52771-57-576-	LINEN SUPPLIES	\$8,281	\$8,281	\$7,949	8,142	\$7,308	\$7,603
571-52772-57-576-	DISHWARE & GLASS SUPPLIES	\$1,645	\$1,645	\$1,247	1,618	\$1,312	\$1,190
571-52773-57-576-	PAPER & DISPOSABLE SUPPLIES	\$4,991	\$4,991	\$4,641	4,907	\$5,246	\$4,448
571-52777-57-576-	FOOD PURCHASES	\$116,713	\$116,713	\$112,016	110,610	\$104,745	\$112,989
571-52778-57-576-	LIQUOR PURCHASES	\$30,716	\$60,999	\$59,467	31,961	\$39,813	\$50,834
571-53504-57-576-	CONTRACTUAL SERVICES	\$554	\$554	\$0	545	\$227	\$0
571-53519-57-576-	BANK FEES	\$5,100	\$5,450	\$5,372	5,015	\$7,298	\$10,500
571-53549-57-576-	PERMIT SERVICES	\$1,900	\$1,900	\$1,347	1,900	\$2,801	\$1,350
571-53750-57-576-	COMMISSION EXPENDITURES	\$6,818	\$6,818	\$6,122	6,950	\$5,966	\$3,330
571-54101-57-576-	EQUIP MAINT/REPAIR	\$4,991	\$5,991	\$5,362	4,907	\$5,146	\$5,640
571-55037-57-576-	ELECTRIC UTILITIES	\$18,880	\$17,880	\$13,926	13,812	\$13,482	\$13,973
571-55041-57-576-	WATER UTILITIES	\$3,387	\$3,387	\$3,324	3,440	\$3,262	\$3,431
571-55046-57-576-	GAS UTILITIES	\$1,379	\$1,379	\$1,229	1,354	\$1,204	\$1,102
571-56530-57-576-	PROPERTY/LIABILITY INSURANCE	\$1,750	\$1,750	\$1,610	1,750	\$2,045	\$1,650
571-56717-57-576-	BEVERAGE TAX EXPENSE	\$13,863	\$12,863	\$12,239	14,421	\$13,048	\$12,878
Total 57575030 LOCAL GOV CORP.-		-\$94,219	-\$64,586	-\$59,145	-\$93,575	-\$60,135	-\$52,997

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
<b>Golf Shop Merchandise</b>							
571-45322-57-572-	LGC PRO SHOP FEE REVENUES	-\$234,579	-\$234,579	-\$254,133	-260,652	-\$232,646	-\$257,050
571-48500-57-572-	OTHER/MISC REVENUE	\$0	\$0	-\$7,311	0	\$0	\$0
571-51004-57-572-	OVERTIME	\$5,388	\$5,388	\$989	5,388	\$3,267	\$1,097
571-51106-57-572-	CONTINGENCY WORKERS	\$21,552	\$21,552	\$23,516	21,552	\$21,861	\$26,323
571-51302-57-572-	TAXES, SOCIAL SECURITY	\$2,071	\$2,071	\$2,065	2,069	\$1,926	\$2,098
571-51403-57-572-	ER-GROUP HEALTH INSURANCE	\$2,076	\$2,076	\$1,881	2,220	\$2,235	\$2,220
571-51710-57-572-	WORKERS COMPENSATION	\$337	\$337	\$208	337	\$247	\$197
571-52781-57-572-	MERCHANDISE PURCHASES	\$182,971	\$202,471	\$197,625	203,309	\$182,308	\$203,070
571-55037-57-572-	ELECTRIC UTILITIES	\$8,714	\$8,714	\$6,427	6,375	\$6,222	\$6,450
571-55041-57-572-	WATER UTILITIES	\$1,563	\$1,563	\$1,534	1,588	\$1,506	\$1,585
571-55046-57-572-	GAS UTILITIES	\$636	\$636	\$567	625	\$555	\$509
Total 57575040 LOCAL GOV CORP.-		-\$9,271	\$10,229	-\$26,630	-\$17,189	-\$12,519	-\$13,502

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
<b>Practice Range</b>							
571-45316-57-573-	RANGE FEES-LGC	-\$117,812	-\$117,812	-\$107,764	-114,434	-\$87,714	-\$109,935
571-51004-57-573-	OVERTIME	\$639	\$639	\$289	639	\$269	\$324
571-51106-57-573-	CONTINGENCY WORKERS	\$31,327	\$31,327	\$33,303	31,327	\$30,019	\$32,032
571-51302-57-573-	TAXES, SOCIAL SECURITY	\$2,456	\$2,456	\$2,526	2,455	\$2,373	\$2,475
571-51403-57-573-	ER-GROUP HEALTH INSURANCE	\$2,076	\$2,076	\$1,881	2,220	\$2,096	\$2,220
571-51710-57-573-	WORKERS COMPENSATION	\$401	\$401	\$252	400	\$294	\$232
571-52003-57-573-	WEARING APPAREL	\$0	\$0		720	\$614	\$300
571-52004-57-573-	MINOR TOOLS, FURN & EQUIPMEN	\$1,020	\$2,520	\$2,442	1,020	\$1,276	\$2,460
571-53571-57-573-	INSTRUCTOR PAY-CONTRACTUAL	\$18,000	\$18,000	\$22,100	18,000	\$8,415	\$12,000
571-54101-57-573-	EQUIP MAINT/REPAIR	\$800	\$800	\$770	800	\$1,034	\$900
571-55037-57-573-	ELECTRIC UTILITIES	\$2,904	\$2,904	\$2,142	2,125	\$1,929	\$2,150
571-55041-57-573-	WATER UTILITIES	\$521	\$521	\$511	529	\$460	\$528
571-55046-57-573-	GAS UTILITIES	\$212	\$212	\$189	208	\$173	\$169
571-56775-57-573-	RANGE BALL EXPENSE	\$3,500	\$1,250	\$773	3,500	\$994	\$1,000
571-56778-57-573-	RANGE PICKER LEASING EXP.	\$2,214	\$714	\$0	2,214	\$784	\$4,200
<b>Total 57575050 LOCAL GOV CORP.-</b>		<b>-\$51,742</b>	<b>-\$53,992</b>	<b>-\$40,585</b>	<b>-\$48,277</b>	<b>-\$36,985</b>	<b>-\$48,945</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
<b>Golf Cart Rentals</b>							
571-45302-57-574-	CART RENTAL FEES	-\$517,636	-\$517,636	-\$399,604	-450,352	-\$389,954	-\$412,512
571-45312-57-574-	PRIVATE CART TRAIL FEE	-\$81,751	-\$81,751	-\$76,462	-81,960	-\$68,706	-\$70,477
571-51004-57-574-	OVERTIME	\$1,860	\$1,860	\$673	1,860	\$830	\$875
571-51106-57-574-	CONTINGENCY WORKERS	\$91,150	\$91,150	\$77,707	91,150	\$79,973	\$86,577
571-51302-57-574-	TAXES, SOCIAL SECURITY	\$7,143	\$7,143	\$5,885	7,143	\$6,194	\$6,690
571-51403-57-574-	ER-GROUP HEALTH INSURANCE	\$4,836	\$4,836	\$4,389	5,100	\$5,182	\$5,088
571-51710-57-574-	WORKERS COMPENSATION	\$1,163	\$1,163	\$589	1,163	\$800	\$627
571-51805-57-574-	UNEMPLOYMENT COMPENSATION	\$1,200	\$1,200	\$0	1,200	\$845	\$1,200
571-52003-57-574-	WEARING APPAREL	\$720	\$720	\$597	720	\$972	\$700
571-53779-57-574-	TOURNAMENT RENTALS	\$16,500	\$10,900	\$10,840	15,000	\$10,280	\$10,500
571-54023-57-574-	BUILDING REPAIRS	\$600	\$600	\$0	600	\$250	\$0
571-54101-57-574-	EQUIP MAINT/REPAIR	\$10,000	\$6,000	\$5,216	8,004	\$3,492	\$8,460
571-55037-57-574-	ELECTRIC UTILITIES	\$20,335	\$20,335	\$14,997	14,875	\$14,520	\$15,047
571-55041-57-574-	WATER UTILITIES	\$3,648	\$3,648	\$3,580	3,705	\$3,513	\$3,697
571-55046-57-574-	GAS UTILITIES	\$1,485	\$1,485	\$1,324	1,458	\$1,296	\$1,186
571-56707-57-574-	EQUIPMENT/CART LEASE EXP	\$121,440	\$117,440	\$117,116	123,000	\$122,939	\$123,000
<b>Total 57575060 LOCAL GOV CORP.-</b>		<b>-\$317,307</b>	<b>-\$330,907</b>	<b>-\$233,152</b>	<b>-\$257,334</b>	<b>-\$207,573</b>	<b>-\$219,342</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
<b>General &amp; Administrative</b>							
571-48009-57-570-	DONATIONS-PARKS & RECREATION	\$0	\$0	-\$2,870	-4,293	-\$5,056	\$0
571-48400-57-570-	CASH OVER/UNDER-CASHIERS	\$0	\$0	-\$197	0	\$0	\$0
571-51001-57-570-	REGULAR SALARIES	\$115,608	\$115,608	\$105,402	105,000	\$100,961	\$77,000
571-51302-57-570-	TAXES, SOCIAL SECURITY	\$6,760	\$6,760	\$9,010	5,947	\$6,841	\$5,891
571-51403-57-570-	ER-GROUP HEALTH INSURANCE	\$6,900	\$6,900	\$6,209	7,260	\$7,447	\$7,260
571-51710-57-570-	WORKERS COMPENSATION	\$1,104	\$1,104	\$1,079	968	\$815	\$552
571-52006-57-570-	POSTAGE	\$1,200	\$1,200	\$1,024	1,200	\$1,211	\$1,020
571-52010-57-570-	EMPLOYEE AWARDS	\$2,000	\$1,750	\$1,214	2,000	\$875	\$2,000
571-53504-57-570-	CONTRACTUAL SERVICES	\$47,700	\$51,700	\$51,611	47,700	\$45,059	\$46,116
571-53505-57-570-	SERVICE & REPAIR AGREEMENTS	\$31,000	\$22,700	\$15,694	22,752	\$18,733	\$14,400
571-53531-57-570-	PEST CONTROL SERVICES	\$3,780	\$3,780	\$3,699	3,900	\$3,782	\$3,699
571-53549-57-570-	PERMIT SERVICES	\$750	\$750	\$150	750	\$513	\$150
571-53585-57-570-	COMPUTER/EQUIPMENT LEASING	\$14,427	\$23,127	\$22,869	10,800	\$14,233	\$6,720
571-53700-57-570-	MARKETING SERVICES	\$41,496	\$41,496	\$39,455	41,496	\$37,768	\$39,996
571-53766-57-570-	SECURITY MONITORING SERVICES	\$600	\$850	\$845	600	\$544	\$865
571-54080-57-570-	ELEVATOR MAINTENANCE	\$6,000	\$6,000	\$5,826	6,000	\$5,961	\$6,000
571-54145-57-570-	GENERAL MAINT. & REPAIRS	\$78,000	\$72,125	\$63,080	70,500	\$78,507	\$74,760
571-55008-57-570-	TELECOMMUNICATIONS	\$14,400	\$16,400	\$16,357	16,200	\$16,924	\$17,400
571-55767-57-570-	CABLE & INTERNET SERVICES	\$3,420	\$3,845	\$3,836	3,900	\$3,553	\$3,900
571-56530-57-570-	PROPERTY/LIABILITY INSURANCE	\$27,600	\$30,400	\$30,310	30,000	\$29,514	\$34,500
571-58400-57-570-	BUILDING & BLDG IMPROVEMENTS	\$0	\$0	\$0	37,500	\$15,625	\$12,000
Total 57575070 LOCAL GOV CORP. -		\$402,745	\$406,495	\$374,603	\$410,180	\$383,810	\$354,228

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
<b>Banquets &amp; Events</b>							
571-45337-57-578-	FOOD & BEV REVENUE-CATERING	-\$778,125	-\$778,125	-\$715,267	-795,691	-\$437,234	-\$444,024
571-45339-57-578-	LIQUOR REVENUE-CATERING	-\$130,935	-\$130,935	-\$131,397	-130,935	-\$88,910	-\$85,853
571-45350-57-578-	GRATUITY REVENUE	-\$147,107	-\$147,107	-\$136,179	-148,260	-\$76,013	-\$70,823
571-51001-57-578-	REGULAR SALARIES	\$28,000	\$28,000	\$28,104	28,000	\$26,921	\$56,000
571-51004-57-578-	OVERTIME	\$10,244	\$10,244	\$9,602	10,244	\$7,668	\$7,881
571-51106-57-578-	CONTINGENCY WORKERS	\$296,219	\$296,219	\$273,568	296,439	\$179,724	\$188,738
571-51302-57-578-	TAXES, SOCIAL SECURITY	\$29,743	\$29,743	\$29,551	29,794	\$17,312	\$20,259
571-51403-57-578-	ER-GROUP HEALTH INSURANCE	\$40,716	\$40,716	\$29,575	42,780	\$27,222	\$42,780
571-51710-57-578-	WORKERS COMPENSATION	\$5,248	\$5,248	\$2,770	5,258	\$2,166	\$2,144
571-52003-57-578-	WEARING APPAREL	\$200	\$500	\$445	200	\$16	\$775
571-52004-57-578-	MINOR TOOLS, FURN & EQUIPMEN	\$422	\$422	\$125	430	\$479	\$125
571-52009-57-578-	OTHER/MISC SUPPLIES	\$8,132	\$8,132	\$6,423	8,277	\$4,896	\$3,724
571-52771-57-578-	LINEN SUPPLIES	\$56,505	\$50,005	\$49,361	57,506	\$31,481	\$29,675
571-52772-57-578-	DISHWARE & GLASS SUPPLIES	\$2,854	\$2,854	\$2,317	2,902	\$1,577	\$1,382
571-52773-57-578-	PAPER & DISPOSABLE SUPPLIES	\$9,717	\$9,717	\$8,619	9,889	\$7,294	\$5,166
571-52777-57-578-	FOOD PURCHASES	\$256,936	\$229,436	\$208,399	262,301	\$145,971	\$133,207
571-52778-57-578-	LIQUOR PURCHASES	\$55,499	\$33,216	\$32,655	55,499	\$22,492	\$19,830
571-53519-57-578-	BANK FEES	\$9,822	\$10,397	\$10,225	9,996	\$11,191	\$19,800
571-53549-57-578-	PERMIT SERVICES	\$3,500	\$3,500	\$2,501	3,500	\$2,417	\$2,550
571-53750-57-578-	COMMISSION EXPENDITURES	\$24,999	\$24,999	\$24,037	25,482	\$15,017	\$12,211
571-54101-57-578-	EQUIP MAINT/REPAIR	\$9,611	\$10,811	\$9,957	9,781	\$7,086	\$10,200
571-55037-57-578-	ELECTRIC UTILITIES	\$29,050	\$26,050	\$21,424	21,250	\$20,743	\$21,499
571-55041-57-578-	WATER UTILITIES	\$5,211	\$5,211	\$5,114	5,292	\$5,019	\$5,280
571-55046-57-578-	GAS UTILITIES	\$2,121	\$2,121	\$1,891	2,083	\$1,852	\$1,696
571-56530-57-578-	PROPERTY/LIABILITY INSURANCE	\$3,300	\$3,300	\$3,064	3,300	\$3,893	\$3,100
571-56717-57-578-	BEVERAGE TAX EXPENSE	\$8,773	\$11,523	\$11,236	8,773	\$5,167	\$4,844
571-56995-57-578-	OTHER/MISCELLANEOUS EXP.	\$25,348	\$53,548	\$37,110	25,797	\$18,642	\$22,286
<b>Total 57575080 LOCAL GOV CORP.-</b>		<b>-\$133,996</b>	<b>-\$160,254</b>	<b>-\$174,769</b>	<b>-\$150,113</b>	<b>-\$35,910</b>	<b>\$14,453</b>

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
571-45420-57-579-	LGC SURCHARGES - 80% (Capital Re	\$0	\$0	\$0	-136,968	-\$108,016	-\$114,172
<b>Operating Revenue Total</b>		<b>-\$4,086,560</b>	<b>-\$4,086,560</b>	<b>-\$3,797,215</b>	<b>-\$4,008,763</b>	<b>-\$3,262,278</b>	<b>-\$3,510,912</b>
<b>Operating Expense Total</b>		<b>\$4,039,715</b>	<b>\$4,039,715</b>	<b>\$3,856,594</b>	<b>\$3,988,882</b>	<b>\$3,513,374</b>	<b>\$3,628,732</b>
<b>Operating Net Total</b>		<b>-\$46,845</b>	<b>-\$46,845</b>	<b>\$59,379</b>	<b>-\$19,881</b>	<b>\$251,096</b>	<b>\$117,820</b>

# MISSOURI CITY RECREATION & LEISURE LOCAL GOVERNMENT CORPORATION

FY2021 Budget Proposal



## FY2021 Budget Summary

- The effects of COVID19 are expected to extend well into the FY2021 budget cycle
  - *The effects will likely most impact the Banquets & Events Department*
  - *Prior to COVID19 B&E made up 27% of total facility revenues*
- Rounds of golf remained strong in FY20 and even increased during the COVID19 crisis. It is expected for rounds to remain generally strong with no significant increase or decrease
- Plan to do and RFP for golf course maintenance
- No staff position changes or salary adjustments

# Summary Financials

ACCOUNT	ACCOUNT DESCRIPTION	FY19 ORIGINAL APPROP	FY19 REVISED BUDGET	FY19 ACTUAL	FY20 ORIGINAL APPROP	FY20 Projection	FY21 Budget
571-45420-57-579-	LGC SURCHARGES - 80% (Capital Reserve)	\$0	\$0	\$0	-136,968	-\$108,016	-\$114,172
	<b>Operating Revenue Total</b>	-\$4,086,560	-\$4,086,560	-\$3,797,215	-\$4,008,763	-\$3,262,278	-\$3,510,912
	<b>Operating Expense Total</b>	\$4,039,715	\$4,039,715	\$3,856,594	\$3,988,882	\$3,513,374	\$3,628,732
	<b>Operating Net Total</b>	-\$46,845	-\$46,845	\$59,379	-\$19,881	\$251,096	\$117,820