BROWNSVILLE GOLF CENTER FUND

A fund used to account for the operations of municipal golf course. This fund is classified as an enterprise fund. An enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1					CITY OF BROWNSVILLE, TEXAS								
2					BROWNSVILLE GOLF CENTER FUND								
3					REVENUES AND EXPENDITURES SUMMARY								
4					FISCAL YEARS 2000 THROUGH 2004								
5													
6													
7													
8					Actual		Actual		Actual		Budget		Budget
9					FY 2000		FY 2001		FY 2002		FY 2003		FY 2004
10	Revenues:												
11	Electric Cart Rentals			$	7,362	$	151,924	$	145,959	$	195,000		170,000
12	Green Fees				12,368		272,102		249,495		325,000		260,000
13	Trail Fees				0		540		0		0		0
14	Food Sales				534		12,237		11,681		17,000		17,000
15	Beverage Sales				2,731		43,986		48,255		45,000		45,000
16	Pro Shop Sales				2,469		70,157		79,499		72,000		72,000
17	Yearly Cart Storage Fee				900		0		0		0		0
18	Golf Club Rentals				70		1,925		1,532		1,500		1,500
19	Annual Pre-Payment Fee				0		10,599		21,355		20,000		24,000
20	Six Month Pre-Payment Fee				0		4,270		14,160		18,000		21,000
21	Dues				(738)		0		0		0		0
22	Membership Refunds				0		(2,484)		0		0		0
23	Interest Revenue				61,144		5,417		2,214		2,000		700
24	Cash/Over (Short)				0		252		11		0		0
25	Miscellaneous Revenues				921		444		1,680		400		700
26	Total Revenues				87,761		571,369		575,841		695,900		611,900
27													
28	Expenses:												
29	Cost of Goods Sold (COGS)Food				2,127		13,794		13,479		15,000		15,103
30	COGS - Non-alcoholic Beverages				648		12,156		13,848		15,000		15,000
31	COGS - Alcoholic Beverages				530		10,559		12,622		15,000		15,000
32	COGS - Proshop				1,718		58,921		65,607		45,000		45,000
33	Personnel Costs				179,420		535,253		472,458		495,576		412,035
34	Materials & Supplies				131,245		145,834		68,883		79,750		104,750
35	Maintenance of Bldg. Or Grounds				15,158		18,070		14,596		6,350		15,350
36	Maintenance of Equip.				14,697		21,776		27,148		14,100		20,100
37	Communications				15,467		9,184		7,768		5,100		5,100
38	Rental of Equipment				3,615		1,514		1,409		1,000		1,000
39	Insurance				11,237		19,672		39,269		20,000		20,000
40	Professional Service				10,530		8,944		12,232		7,000		7,000
41	Advertising				17,938		15,031		13,850		8,250		8,250
42	Travel				1,339		547		998		350		1,350
43	Auto Expense Reimbursement				372		16		0		100		100
44	Training				789		10		577		300		300
45	Rental of Building				4,132		0		0		0		0
46	Dues & Membership				0		2,859		859		1,100		1,100
47	Utilities				25,526		44,615		50,392		48,000		53,000
48	Security Services				0		25,820		33,592		25,100		25,100
49	Other Expenses				33,071		9,570		0		0		0
50	Indirect Cost				0		45,375		41,847		45,500		45,500
51	Loss on Fixed Asset Disposal				746		0		0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1					CITY OF BROWNSVILLE, TEXAS								
2					BROWNSVILLE GOLF CENTER FUND								
3					REVENUES AND EXPENDITURES SUMMARY								
4					FISCAL YEARS 2000 THROUGH 2004								
5													
6													
7													
8					Actual		Actual		Actual		Budget		Budget
9					FY 2000		FY 2001		FY 2002		FY 2003		FY 2004
52	Unemployment Insurance				0		718		0		0		0
53	Contingencies				9,124		0		0		0		0
54	Golf Course Renovations						44,557		0		0		0
55	Depreciation Expense				4,168		21,211		61,245		0		0
56													
57	Total Expenses				483,597		1,066,006		952,679		847,576		810,138
58													
59	Profit (Net Loss) Before												
60	Operating Transfers				(395,836)		(494,637)		(376,838)		(151,676)		(198,238)
61													
62	Operating Transfers (to)												
63	from Other Funds:												
64	General Fund				430,000		414,000		292,000		425,000		200,000
65	Total Oper. Transfers				430,000		414,000		292,000		425,000		200,000
66													
67	Net Income (Loss) Before												
68	Capital Contributions				34,164		(80,637)		(84,838)		273,324		1,762
69													
70	Capital Contributions				0		115,000		0		0		0
71													
72	Net Income (Loss)			$	34,164	$	34,363	$	(84,838)	$	273,324		1,762
73													
74													
75													
76	The Brownsville Golf Center Fund was opened in May 2000.												

	A	B	C	D	E	F	G	H	I	J	K	L	M
1					CITY OF BROWNSVILLE, TEXAS								
2					BROWNSVILLE GOLF CENTER FUND								
3					EXPENSE BUDGET SUMMARY								
4					FISCAL YEAR 2004								
5													
6													
7									507		508		
8					505		506		BGC		BGC		
9					BGC		BGC		Food &		Pro-		
10					Adm.		Golf		Beverage		Shop		Total
11	Expenses:												
12	Cost of Goods Sold-Food				0		0		15,103		0		15,103
13	Cost of Goods Sold-Beverages				0		0		30,000		0		30,000
14	Cost of Goods Sold-Proshop				0		0		0		45,000		45,000
15	Personnel Costs				114,056		195,531		39,939		62,509		412,035
16	Materials & Supplies				9,550		92,900		2,300		0		104,750
17	Maintenance of Building				0		200		150		0		350
18	Grounds				2,000		13,000		0		0		15,000
19	Maintenance of Equip.				650		19,100		350		0		20,100
20	Communications				5,000		100		0		0		5,100
21	Rental of Equipment				0		1,000		0		0		1,000
22	Insurance				20,000		0		0		0		20,000
23	Professional Service				1,000		6,000		0		0		7,000
24	Advertising				8,000		250		0		0		8,250
25	Travel				350		1,000		0		0		1,350
26	Auto Expense Reimbursement				100		0		0		0		100
27	Training				300		0		0		0		300
28	Rental of Building				0		0		0		0		0
29	Dues & Membership				600		500		0		0		1,100
30	Utilities				45,000		8,000		0		0		53,000
31	Other				24,000		1,000		100		0		25,100
32	Capital- Equipment				0		0		0		0		0
33	Depreciation Expense				0		0		0		0		0
34	Indirect Cost				10,500		24,000		4,500		6,500		45,500
35	Unemployment Ins. Prem.				0		0		0		0		0
36													
37	Total Expenses				241,106		362,581		92,442		114,009		810,138

CITY OF BROWNSVILLE
AUTHORIZED PERSONNEL POSITIONS-Brownsville Golf Center Fund 67
FISCAL YEARS 1996 - 2004

No.	Dept. Name	Position	Full Time & Part-Time FY 97	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 2004 Full Time	FY 2004 Part Time
505	**BGC Administration**										
		Golf Pro	0	0	0	0	1	0	0	0	0
		Golf Course Director	0	0	0	0	1	1	1	1	0
		Golf Administrative	0	0	0	0	0	1	1	1	0
			0	0	0	0	2	2	2	2	0
506	**BGC Golf Operations**										
		Irrigation Technician	0	0	0	0	0	0	1	1	0
		Mechanic I	0	0	0	0	1	1	1	1	0
		Maintenance Worker I	0	0	0	0	6	6	5	4	0
		Maintenance Supervisor	0	0	0	0	1	1	1	1	0
		Golf Course Superintendent	0	0	0	0	1	1	1	0	0
			0	0	0	0	9	9	9	7	0
507	**BGC Food & Beverage**										
		Food & Beverage Customer Service Representative	0	0	0	0	2	2	2	1	1
			0	0	0	0	2	2	2	1	1
508	**BGC Pro Shop**										
		Golf-Pro Shop Attendant	0	0	0	0	3	2	2	1	1
		Maintenance Worker I	0	0	0	0	1	0	0	0	0
		Golf Cart Attendant	0	0	0	0	0	1	0	0	2
			0	0	0	0	4	3	2	1	3
	Total for Brownsville Golf Center Fund		0	0	0	0	17	16	15	11	4