

# **RESCUE OUR REGIONAL PARKS & OPEN SPACE**

## **GRASS ROOTS WORKING GROUP**

**To Secure Adequate, Stable, Long Term Funding for Our Regional Parks and Open Space System**

# **REVIEW OF GOLF ENTERPRISE & CHERRY ISLAND SOCCER COMPLEX OF THE SACRAMENTO COUNTY DEPARTMENT OF REGIONAL PARKS**

March 4, 2011

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The Golf Division of the Sacramento County Department of Regional Parks is the organizational unit responsible for the oversight of the golf courses owned by Sacramento County. A Golf Workshop was held on August 26, 2010 at which the manager of the Golf Division, a representative of Empire Golf, the contract operator of two of the four courses, and Department of Regional Parks staff provided the Grassroots Working Group an overview of the system and answered questions. Additional information was provided by Department of Regional Parks staff at a Grassroots Working Group meeting on December 2, 2010 at which time the Group elected to defer and decision regarding inclusion of the Golf Division in an independent regional parks and open space district.

This report summarizes information to date and is intended to provide the basis for a Grassroots Working Group recommendation regarding transfer of the care, custody and control of facilities overseen by the County Golf Division to an independent regional parks and open space district.

**FACILITIES & OPERATION**

The Golf Division provides oversight of the four County-owned golf courses (Ancil Hoffman, Campus Commons, Cherry Island, and Mather) and supports the operations of the Cherry Island Soccer Complex and Ancil Hoffman Park. With the exception of Campus Commons Golf Course, the golf courses are operated by private parties under fee management contracts with Sacramento County. Campus Commons Golf Course is operated by a private entity under a long term lease with the County.

According to the County Department of Regional Parks<sup>1</sup> the Ancil Hoffman, Cherry Island, and Mather Golf Courses combined represent over \$30 million in publicly owned assets.

**ANCIL HOFFMAN GOLF COURSE**

Ancil Hoffman Golf Course consists of 170 acres located adjacent to Ancil Hoffman Park in the American River Parkway near the Effie Yeaw Nature Center. The Golf Course is operated by Empire Golf under a contract with Sacramento County. The Park and Golf Course are named after Ancil Hoffman, a member of the Board of Supervisors of the County of Sacramento, who played an important role in the sport of boxing in the U.S.

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<sup>1</sup> Sacramento County Department of Regional Parks report to Sacramento County Board of Supervisors, "Receive and File County Golf Fund and Approve Alternative #1 – Fee Management as the Alternative Funding Method for County Golf Program", October 4, 2005.

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For many years, prior to his time as a county supervisor, Ancil Hoffman was the manager and trainer of renowned heavyweight champion Max Baer<sup>2</sup>.

The Golf Division estimates that in Fiscal Year 2010/2011, a total of about 68,400 rounds of golf will be played at Ancil Hoffman Golf Course. This is about 38% of all rounds played at the three courses – Ancil Hoffman, Cherry Island and Mather. The Ancil Hoffman Golf Course web page is <http://www.golfancilhoffman.com/>.

**Management Agreement**<sup>3</sup>

The County and Empire Golf have executed a management agreement that provides that Empire Golf is to operate and maintain the Pro Shop, restaurant, and associated facilities (i.e. Oak Room, cart barn, etc.). Responsibility for maintenance of the golf course grounds is retained by the County. The term of the Agreement begins January 1, 2010 and expires December 31, 2014 (i.e. 5-years). The Agreement provides that the County may, without penalty or cause, terminate the agreement upon giving 90-days' written notice to Empire Golf. Management of the facilities after the end of the Agreement can continue on a month-to-month basis with compensation rates as set forth in the Agreement.

**Golf Operating Expense:** Under the Management Agreement, Empire Golf is required to operate within a budget that is mutually acceptable to the County and Empire Golf. Expenditures in excess of approved budget are the sole responsibility of Empire Golf if they incurred without the prior approval of the County. Revenues realized from operation of the facilities, excluding those from sale of alcohol, are delivered daily by Empire Golf to the County's bank account. Empire Golf provides periodic reporting (i.e. daily, weekly, monthly, annual depending upon the matter at hand) to the County of the amounts received and deposited. The County, after receipt of documentation required by the Management Agreement reimburses Empire Golf for operating expenses. Sales tax revenues are the property of the County; however, Empire Golf collects and pays the sales tax to the State on behalf of the County.

The Agreement provides the County with the right of audit and full access to the records of Empire Golf for purposes of verifying compliance with the Management Agreement. The County retains responsibility for setting all fees. If Empire Golf has not corrected a performance deficiency within 10-days after receipt of written notice from the County, the County has the right, but not the obligation, to terminate the Agreement and take over the operation of the facilities.

**Management & Incentive Fees:** The Management Agreement provides that Empire Golf is to be paid a "guaranteed" monthly Base Management Fee for so long as it is performing its obligations under the Agreement. Additional compensation is provided in the form of (1) a

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<sup>2</sup> Empire Golf, <http://www.golfancilhoffman.com/>

<sup>3</sup> Ancil Hoffman Golf Course Pro Shop and Restaurant, Professional Golf Services Management Agreement, January 1, 2010.

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quarterly Performance Fee determined as a percentage of gross profits from Pro Shop merchandise sales, and (2) an annual Incentive Fee equal to a percentage of the excess of gross sales over Base Revenues identified in the mutually acceptable budget established by the County and Empire Golf.

**Facility Capital Improvements:** The Management Agreement defines such improvements as any construction project that costs more than \$25,000 and which extends the useful life or increases the capacity of the facilities operated by Empire Golf. (Note that weeding and normal replacement or renovation of sod grass is not a Facility Capital Improvement.)

The County is required to establish and fund an interest-bearing Capital Improvement Fund. Empire Golf is required to submit a schedule of capital improvements proposed for inclusion in the budget for Golf Course operations. Empire Golf may proceed with implementation of proposed improvements only with the approval of the County and subject to County's availability of funding. Empire Golf is required to proceed with approved capital improvement projects in accordance with a project plan that includes identification of contractors to be hired, their contract budget, and the timeline for completion of each project.

**Alcohol Concession Agreement**<sup>4</sup>

The County and Empire Golf have entered into a separate agreement to provide for alcohol sales at Ancil Hoffman Golf Course. The term of the Alcohol Concession Agreement is the same as the Management Agreement described above and the Alcohol Concession Agreement can be terminated by the County without penalty or cause upon 90-days' written notice to Empire Golf. The County retains responsibility for setting all fees and may require Empire Golf to reduce its retail prices.

The Alcohol Concession Agreement provides that Empire Golf is responsible for all costs associated with providing alcohol sales including cost of goods sold and fees associated with obtaining and maintaining a liquor license. Empire Golf is required to make a monthly Concession Fee Payment to the County in an amount equal to 50% of the Gross Receipts from the on-premises sale of alcohol. Empire Golf retains the remaining 50% of said Gross Receipts as its compensation and is required to pay all costs of all alcohol procured for sale.

Other provisions, such as audit, reporting and remedies in the event of lack of performance by Empire Golf, are similar to the Management Agreement.

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<sup>4</sup> Ancil Hoffman Golf Course, Agreement for the Concession Operation for the Sale of Alcohol, January 1, 2010

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**Golf Course Maintenance**

The County has retained the grounds maintenance of Ancil Hoffman Golf Course and has combined this effort with maintenance of Ancil Hoffman Park because (1) Ancil Hoffman Park is part of the ambience of the Golf Course and the condition of the Park directly affects the desirability of the Golf Course to prospective users, and (2) the inability to absorb grounds maintenance employees that would be displaced if Golf Course maintenance were to be included in a Management Agreement. It is not clear that, even if this latter constraint were removed, that it would be in the best interests of both the Golf Course and Park to separate the grounds maintenance of these two integrated facilities.

In Ancil Hoffman Park, the Golf Division provides for maintenance of three park restrooms, the roadway, fifty (50) acres of irrigated turf, the 2.5 mile jogging trail, picnic areas, tables and barbecues, and provides night watch/Ranger patrol for the property, trash removal, and tree maintenance. The Division also provides trail maintenance, tree removal from trails, irrigation repairs, weed spraying and trash removal for the Effie Yeaw Nature Center.<sup>5</sup>

Fifteen percent (15%) of total labor and expenses are allocated to maintenance of Ancil Hoffman Park and Effie Yeaw Nature Center with the balance allocated to Ancil Hoffman Golf Course maintenance which includes club house, restaurant and the Oak Room. The Golf Division reports that Ancil Hoffman Golf Course has twice the number of trees as Cherry Island and Mather Golf Courses, the oldest irrigation system and higher utility expenses. The Golf Division reports that efforts over the past few years to cut costs and improve efficiencies have resulted in competitive maintenance expenses at Ancil Hoffman Golf Course.

**CHERRY ISLAND GOLF COURSE**

Cherry Island Golf Course, which opened in 1990, was purchased with proceeds from sale of general obligation bonds sold by Sacramento County. Cherry Island Golf Course is located on the south side of Elverta Road in the Dry Creek Parkway, across Elverta Road south of Gibson Ranch Regional Park and adjacent to the Cherry Island Soccer Complex south of the Golf Course. The Golf Course is 170 acres in size and is operated under a management agreement with Sacramento County.

The Golf Division estimates that in Fiscal Year 2010/2011, a total of about 47,500 rounds of golf will be played at Cherry Island Golf Course. This is about 26% of all rounds played at the three courses – Ancil Hoffman, Cherry Island and Mather. The webpage for Cherry Island Golf Course is <http://www.golfcherryisland.com>.

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<sup>5</sup> Email from Greg Blik, Golf Division Mgr. to B. Davis, Grassroots Working Group, January 10, 2011, 3:07 pm, Subject" Golf Budgets.

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**Management Agreement**

The County and Empire Golf have executed a management agreement that provides that Empire Golf is to operate and maintain the Golf Course, Pro Shop, restaurant, and associated facilities (i.e. cart barn, driving range, etc.). The term of the Agreement begins January 1, 2011 and expires December 31, 2014 (i.e. 5-years). The Agreement provides that the County may, without penalty or cause, terminate the agreement upon giving 90-days' written notice to Empire Golf. Management of the facilities after the end of the Agreement can continue on a month-to-month basis with compensation rates as set forth in the Agreement.

With the exception of Golf Course Maintenance, the Management Agreement for Cherry Island Golf Course contains generally the same terms and conditions, including Management & Incentive Fees, and Facility Capital Improvements, with some quantitative differences in specific items, as the Management Agreement for Ancil Hoffman Golf Course (See Above).

**Alcohol Concession Agreement**

The County and Empire Golf have entered into a separate agreement to provide for alcohol sales at Cherry Island Golf Course. The term of the Alcohol Concession Agreement is the same as the Management Agreement for Cherry Island Golf Course. The terms and conditions of the Alcohol Concession Agreement for Cherry Island Golf Course are generally the same as the Alcohol Concession Agreement for Ancil Hoffman Golf Course.

**Golf Course Maintenance**

Unlike Ancil Hoffman Golf Course where the County regains responsibility for Golf Course grounds maintenance, the Management Agreement for Cherry Island Golf Course provides that Empire Golf is responsible for Golf Course grounds maintenance at Cherry Island Golf Course.

**MATHER PARK GOLF COURSE**

The County Board of Supervisors approved an agreement with the US Department of Defense to purchase Mather Golf Course and a down payment of \$600,000 was made from the Golf Fund. The acquisition was completed in 2003 for \$4.4 million. Funding for the acquisition included \$600,000 from Golf Reserves, \$600,000 from Department of Economic Development Reserves, and \$2.6 million from bonds issued by Sacramento County.<sup>6</sup>

Mather Golf Course, a 169 acre facility, is located within Mather Regional Park at 4103 Eagles Nest Road southeasterly of the City of Rancho Cordova and south of the

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<sup>6</sup> Email from Jill Ritzman, Deputy Director, County Regional Parks Department, to B. Davis, 1/31/2011, Subject: Draft GWG Golf Report.

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intersection of Mather Road and Douglas Ave. Mather Golf Course is operated under a management agreement with Sacramento County.

The Golf Division estimates that in Fiscal Year 2010/2011, a total of about 65,000 rounds of golf will be played at Cherry Island Golf Course. This is about 36% of all rounds played at the three courses – Ancil Hoffman, Cherry Island and Mather. The webpage for Mather Golf Course is <http://www.hookedongolf.com/mather/>

**Management Agreement**

The County and Course Co. Inc. have executed a management agreement that provides that Course Co. Inc. is to operate and maintain the Golf Course, Pro Shop, restaurant, and associated facilities (i.e. cart barn, driving range, etc.). The term of the Agreement began in March 2007 and expires September 30, 2011. The Agreement provides that the County may, without penalty or cause, terminate the agreement upon giving 90-days' written notice to Course Co, Inc. Management of the facilities after the end of the Agreement can continue on a month-to-month basis with compensation rates as set forth in the Agreement.

The Management Agreement for Mather Golf Course contains generally the same terms and conditions, including Management & Incentive Fees, and Facility Capital Improvements, and Golf Course Maintenance, with some quantitative differences in specific items, as the Management Agreement for Cherry Island Golf Course (See Above).

**Alcohol Concession Agreement**

The County and Course Co., Inc. have entered into a separate agreement to provide for alcohol sales at Mather Golf Course. The term of the Alcohol Concession Agreement is the same as the Management Agreement for Ancil Hoffman and Cherry Island Golf Courses. The terms and conditions of the Alcohol Concession Agreement for Mather Golf Course are generally the same as the Alcohol Concession Agreement for Ancil Hoffman and Cherry Island Golf Courses.

**Golf Course Maintenance**

Unlike Ancil Hoffman Golf Course where the County regains responsibility for Golf Course grounds maintenance, the Management Agreement for Mather Park Golf Course provides that Course Co. Inc. is responsible for Golf Course grounds maintenance at Mather Park Golf Course.

**CAMPUS COMMONS GOLF COURSE**

Campus Commons, a 25.6 acre, 9-hole Executive Course, is located at 2 Cadillac Drive, northwesterly of the intersection of Fair Oaks Boulevard and Howe Avenue in the American River Parkway. The Course has been privatized in that the County has leased the facility to a private party, has no authority to oversee any activities, fees or charges for service, is not obligated to pay any maintenance or replacement costs, and receives an annual lease payment of \$30,000. The existing lease may be terminated by the County only in the event

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of a default by the private operator and, absent such default, may be extended only by the unilateral action of the private operator until the expiration of the lease in 2022.

**CHERRY ISLAND SOCCER COMPLEX**

Cherry Island Soccer Complex is located adjacent to and south of Cherry Island Golf Course at the corner of 28<sup>th</sup> and U Street in Elverta. There are 16 acres dedicated to 10 soccer fields, 12 acres dedicated to wetland area, & 26 acres of park like setting winding around the ten soccer fields. A concession/storage building with rest rooms, two covered picnic areas, & three BBQ's. Volunteers and staff from California Youth Soccer Association - District VI (CYSA) operates the facility under a lease with Sacramento County.

The Cherry Island Soccer Complex shares a well and pump system with the Cherry Island Golf Course. The lease with CYSA provides that the County is obligated to deliver water to the boundary of the Soccer Complex.<sup>7</sup> Prior to 2010, the Golf Division arranged and paid \$30,000 - \$40,000 per year for maintaining and repairing pumps and water lines to convey water to the Soccer Complex boundary and electrical costs for pumping the water. In 2010, the existing lease agreement was renegotiated and the tenant (CYSA) now has the responsibility for paying for all water costs associated with the Soccer Complex.

There is an existing multi use/equestrian trail with Dry Creek/Cherry Island Golf Course on the west and the Soccer Fields on the east. The trail curves to the east between the Soccer Complex on the south and Cherry Island Golf Course on the north.

**REVENUES & EXPENSES**

Based upon FY 2010/2011 Budget estimates, the Golf Program generates some \$8.4 million in gross revenue from operation of the three golf courses (Ancil Hoffman, Cherry Island, and Mather). Expenses at these three courses cost about \$5.3 million resulting in net revenues of about \$3.1 million. Revenue production at the golf courses is sensitive to weather conditions, the state of the economy and green fees charged at other golf courses in the region. Additionally, it appears the number of golfers is declining nationally and in California.

The Golf Division reports that because of the condition of the economy and unusually wet weekends in November and December 2010, revenue from operation of the three courses is tracking about 10% below budget projections as of January 2011.<sup>8</sup> Nevertheless, the Golf Division believes that the County Golf Program is well positioned to increase its market share as other golf courses in the region have not been able to survive the economic downturn.

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<sup>7</sup> County Department of Regional Parks, "County Golf Program", November 30, 2010

<sup>8</sup> Email from G. Blik, County Golf Division to B. Davis, Re: Golf Budgets, 1/10/2010 3:07 pm.

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**COUNTY GOLF PROGRAM**

The Golf Program has, since 1997, operated as an enterprise fund which means that the Golf Program is to be self supporting. This means that (a) all revenues generated as a result of operation of the golf courses must be sufficient to pay all expenses resulting from operation of the golf courses without use of other funds to make up revenue shortfalls, (b) surplus revenue (i.e. revenues in excess of expenses) must remain in the enterprise fund, and (c) revenue shortages must be made up from the enterprise fund. Typically, a reserve fund is established within the enterprise fund to receive surplus revenues and to provide a source of revenue for the enterprise during times of revenue shortages.

In February 2002, a projected shortfall in golf revenues was reduced to \$215,775 by increasing fees, reducing expenses, and reducing the amount of revenue to be set aside in a reserve. In September 2005, the Board of Supervisors approved a temporary loan from the County General Fund to the Golf Enterprise Fund in the amount of \$400,000 until a long term strategy could be implemented to stabilize the Golf Enterprise Fund.<sup>9</sup> This loan from the County General Fund has been fully repaid.<sup>10</sup>

The County has established a Reserve within the Golf Fund that is funded by revenues from golf operations (the "Golf Reserve Fund"). As of July 1, 2010, the amount in the Golf Fund Reserve totaled about \$330,000.<sup>11</sup> The FY 2010/2011 Budget for the Golf Enterprise included as revenue \$200,000 from the Golf Reserve Fund.

Table 1 shows the budgeted amounts of revenues and expenses for Golf Course Operations for Fiscal Year 2010/2011. Golf Course Operations are defined as the operation and maintenance activities performed by Empire Golf at Ancil Hoffman and Cherry Island Golf Courses and Course Co. Inc. at Mather Golf Course in accordance with the respective Management and Concession Agreements. Table 1 does not attempt to describe cash handling procedures but is intended to show the derivation of the amount of Net Revenue that is expected to remain after expenses associated with Golf Operations have been paid.

Table 2 shows the budgeted amounts of revenues and expenses for County activities. Revenues include:

- Net revenue from Golf Operations,
- Lease revenue from lease of Campus Commons Golf Course, Metro PCS cell tower, and the Aerojet Facility at Ancil Hoffman Park.

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<sup>9</sup> County Department of Regional Parks, Report to Board of Supervisors, Re; Receive and File County Golf Fund and Approve Alternative #1 – Fee Management as the Alternative Funding Method for County Golf Program", October 4, 2005.

<sup>10</sup> Email from Jill Ritzman, Deputy Director, County Regional Parks Department, to B. Davis, 1/31/2011, Subject: Golf & Independent District.

<sup>11</sup> Email from Jill Ritzman, Deputy Director, County Regional Parks Department, to B. Davis, 1/31/2011, Subject: Draft GWG Golf Report.

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- A release from the Golf Fund Reserve,
- Kiosk Revenue from Ancil Hoffman Park, and
- County General Fund revenue for Ancil Hoffman Park Maintenance and for providing water service to Cherry Island Soccer Complex.

Expenses included in Table 2 consist of Administration and Debt Service and grounds maintenance for Ancil Hoffman Park and Ancil Hoffman Golf Course. As can be seen from Table 2, Administration and Debt Service account for 69% of the total County expenses.

County overhead charges are the next largest category of expenses shown in Table 2 and comprise about 21% of the total shown for Administration and Debt Service. Sales Tax Payments associated with sales by the Golf Course operators is next largest at about 8% of the total shown in Table 2 for Administration and Debt Service.

The Golf Fund Balance at the beginning of FY 2010/2011 is shown near bottom of Table 2 as (\$734,040). The projected net revenue remaining after payment of County budgeted expense is \$449,704 which would leave a projected Golf Fund Balance of (\$284,338) at the end of FY 2010/2011.

**Existing Debt**

Bonds: Debt service is included to repay the bonds that were issued to acquire Cherry Island Golf Course (\$785,071 per year) and Mather Golf Course (\$186,913 per year). These bonds are projected to be fully retired in 2021 for Cherry Island Golf Course leaving only the Mather Golf Course debt service which will be fully retired in 2029.<sup>12</sup> County staff report that a federal restriction contained in the Tax Exempt Bond covenants prohibits the leasing of Cherry Island and Mather Golf Courses.<sup>13</sup>

County FAAF Fund: In addition to bonded indebtedness, the County's Fixed Asset Acquisition Financing fund has been used to fund capital projects within the Golf Course system. This is an interest bearing debt that totals \$224,810 in Table 2. As of February 24, 2011, the projected balance remaining unpaid was \$188,552.87, including accrued interest at 7%, and the obligation should be fully paid off by June 30, 2012.<sup>14</sup> In combination, debt service and loan repayments account for \$1,196,794 in FY 2010/2011 or about 57% of the total identified in Table 2 for Administration and Debt Service.

**Cash Flow Financing**

The County General Fund is used to meet cash flow needs of the Golf Enterprise. As such the General Fund is used as a source of cash to temporarily pay bills up to \$250,000 total.

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<sup>12</sup> Email from J. Ritzman, County Regional Parks to B. Davis, 3/4/2011, 9:02 am.

<sup>13</sup> County Department of Regional Parks, Report to County Board of Supervisors, "Receive and File County Golf Fund and Approve Alternative #1 – Fee Management as the Alternative Funding Method for the County Golf Program", October 4, 2005.

<sup>14</sup> Email from P. Wilson, County Regional Parks to B. Davis, 3/4/2011, 9:01 am.

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The intent is that revenues from the Golf Enterprise will repay this temporary advance as they are received so that there is no amount owing to the County General Fund at year end. However, because of the down turn in Golf Revenues, the County has allowed the Golf Enterprise to carry a negative case balance for a longer period.<sup>15</sup>

**GOLF & INDEPENDENT REGIONAL DISTRICT**

Table 3 contains the estimated revenues and expenses for the Golf Division assuming that the Golf Program is transferred from the County to an Independent Regional Parks and Open Space District. Assumption and Changes from Table 2 are as follows:

1. Revenues from Leases and Release from the Golf Reserve Fund are assumed to continue.
2. Kiosk Revenue from Ancil Hoffman Park is not included in Table 3 since it is included in the revenue already included in the Initial Budget Estimate for Management of Our Regional Parks and Open Space System by an Independent Regional District, October 1, 2010 (the "Initial Budget Estimate") under the American River Parkway program.
3. County General Fund revenue for Ancil Hoffman Park Maintenance is assumed to be unavailable to the independent district.
4. The obligation to deliver water to Cherry Island Soccer Complex is assumed to remain with the County and would, therefore, not be an expense to the Independent Regional District.
5. Expenses associated with Ancil Hoffman Park grounds maintenance are not included in the Table 3 since these expenses are included in the Initial Budget Estimate under the American River Parkway Program.
6. County Overhead associated with County Executive Cabinet and Parks Department would not be borne by the Independent Regional District.

While total revenues are projected to be \$100,000 less, total expenses are about \$582,000 less. This combination yields projected net revenue of about \$932,000 which is about \$480,000 higher and sufficient to fully fund the negative fund balance that existed at the beginning of FY 2010/2011. Since the Golf Program is an enterprise fund, the projected fund balance shown in Table 3 is not available to fund other programs.

The amounts shown in Table 2 assume that there will be sufficient funds otherwise available to the Independent Regional District to enable the District to fund cash flow for the Golf Enterprise and to accommodate down turns in revenues due to market conditions.

**Deferred Maintenance**

The estimate for deferred maintenance at the Golf Courses (Ancil Hoffman, Cherry Island, and Mather) as of October 4, 2005 is listed in Table 4. This Deferred Maintenance will

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<sup>15</sup> Email from Greg Blied, Manager Golf Division, to B. Davis, 1/31/2011, Subject: Golf & Independent District.

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become the responsibility of the new Independent Regional Parks and Open Space District if the Golf Program is transferred from the County to the new Regional District.

**Debt Obligations Transferred**

The Golf Enterprise carries debt from two sources—General Obligation Bonds issued to buy Cherry Island Golf Course and Mather Park Golf Course and the County’s Fixed Asset Acquisition Financing (FAAF) Fund. The independent district would be obligated to continue to repay these debts until they are retired.

**Cash Flow Financing Needed**

The independent district would need to be able to finance the cash flow needs of the Golf Enterprise which is now being accomplished via the County General Fund. Provision may also need to be made for carrying multi-year balances when the Golf Enterprise does not generate sufficient revenue to repay the cash flow financing and carrying costs cannot be reduced.

**CONCLUSIONS**

1. The Campus Commons Golf Course is a fully privatized operation. The other three golf courses (Ancil Hoffman, Cherry Island, & Mather) have contract operators that provide for County oversight of operations and control of rates.
2. Based upon the approved FY 2010/11 approved budget, operation of the three County-owned golf courses by contract operators generates about \$8.4 million in gross revenue from green fees, golf shop sales, and food & beverage sales. After payment of the expenses incurred by the contract operators, net revenues of about \$3.1 million are projected to remain. These net revenues plus an additional \$377,000 in revenue are projected to be available to the County in Fiscal Year 2010/2011 to pay the costs of:
  - a) Debt service on County General Obligation Bonds sold to finance the acquisition of Cherry Island Golf Course and Mather Golf Course (\$971,984),
  - b) Ancil Hoffman Park grounds maintenance and Ancil Hoffman Golf Course Grounds maintenance (\$927,190),
  - c) County overhead charges assigned to the Golf Enterprise (\$442,911),
  - d) Repayment of the County’s Fixed Asset Acquisition Financing (FAAF) fund (\$224,810),
  - e) Payment of sales taxes to the State associated with sales by the contract operators of the golf courses excluding Campus Commons (\$173,472),
  - f) Services and supplies related to oversight of the Golf Enterprise (\$144,157), and
  - g) Administrative salaries and benefits including employee health insurance costs related to oversight of the Golf Enterprise (\$129,692).

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After payment of these costs, projected net revenue for FY 2010/2011 totals about \$450,000 which, if realized, would reduce the negative fund balance to about negative \$284,000 at the end of the Fiscal Year.

2. Inclusion of the Golf Enterprise in an independent regional park and open space district could increase support by reducing overhead charges which are ultimately borne by golfers. Complete elimination of overhead charges will not be likely since there will be overhead charges associated with the new regional district, however, if care is taken, there should be substantial reduction.

For example, if the Golf Enterprise were to be operated by an independent regional park and open space district in FY 2010/2011, the costs associated with County overhead charges (\$442,911) would not be incurred, projected net revenues for FY 2010/2011 would increase by this amount, and a positive balance of about \$197,000 would be projected. Overhead charges associated with the new regional district would reduce this amount.

This example does not account for any cost savings that may be realized if grounds maintenance at Ancil Hoffman Park and Golf Course could be contracted out. If such transfer were to occur, the new independent district would be able to identify any further cost savings.

Also, County fiscal operational procedures are very cumbersome and time consuming. It may be possible for the independent district to achieve greater efficiencies and provide timely information regarding revenues and expenditures which would enable the district to make time adjustments to reduce carrying costs when revenues decline.

3. Ancil Hoffman and Mather Golf Courses are integrated components of the Parks in which they are located. It is not clear that economies could be achieved, particularly at Ancil Hoffman which is a part of the American River Parkway, by having the Golf Program remain with the County and Ancil Hoffman Park is transferred to an independent regional district. Further the resolution of user conflicts can be complicated if there are two different operators with differing accountabilities.
4. The estimate of deferred maintenance contained in Table 4 is current as of October 2005 and should be updated.
5. Based upon comments at the February 18, 2011 Grassroots Working Group Meeting, the County would likely not favor retention of the Golf Enterprise while transferring the remainder of the System to a regional district.<sup>16</sup>
6. Before transfer of the Golf Enterprise to a regional district is finalized, cost effective arrangements for the regional district to (a) assume the outstanding debt obligations, and (b) fund the cash flow requirements of the Golf Enterprise will need to be defined and put into place.

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<sup>16</sup> Comments by Mr. T. Burkart, County Budget Officer, February 18, 2011.

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7. Lease agreements for the Cherry Island Soccer Complex should keep the responsibility with the tenant for paying for all water costs, in addition to all other operational costs, since these costs can be recovered through fees charged to the users of the Complex.

**ALTERNATIVES**

**OPTION 1:** The Golf Enterprise and Cherry Island Soccer Complex could remain with the County since transfer to the independent regional parks and open space district. The new regional district, once established, could negotiate arrangements with the County for transfer of the Golf Enterprise and Cherry Island Soccer Complex at some time in the future.

The new regional district would contract with the County for the maintenance of Ancil Hoffman Park.

**OPTION 2:** The Golf Enterprise and Cherry Island Soccer Complex would be transferred to a new independent regional parks and open space district since they have historically been a part of our Regional Parks and Open Space District.

Golf courses and the Soccer Complex are recreational venues that can provide youth programs and other recreational opportunities and are intertwined with the individual parks. The reasons for severing the Golf Courses and Soccer Complex from the rest of the System will need to be explained to voters which may complicate consideration of issues.

Transfer to a new regional district also reduces costs by lowering overhead costs and providing an opportunity to explore cost reductions through contracting for maintenance services. It is likely that the users of the Golf Courses and Soccer Complex are most concerned with access to the Courses and Complex at reasonable rates. A new regional district should improve the situation.

Finally, it does not appear likely that Sacramento County will look favorably on an arrangement that provides for County retention of the Golf Enterprise and transfer of the remaining components of our Regional Parks and Open Space System to a regional district.

**RECOMMENDATION**

Transfer responsibility for the Golf Enterprise and Cherry Island Soccer Complex to a new independent regional parks and open space district with appropriate arrangements for repayment of debt, deferred maintenance and cash flow financing.

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**Table 1**  
**Budgeted Golf Course Operations Revenue and Expenses - FY 2010/11**

Item	Cherry Island Golf Course		Mather Golf Course		Ancil Hoffman Golf Course		Totals
	Amount (1)		Amount (2)		Amount (3)		Amount
Projected Golf Rounds		47,500		65,000		68,400	180,900
Green Fees		\$914,375		\$1,465,004		\$1,539,000	\$3,918,379
Golf Shop Sales		\$834,850		\$873,520		\$1,429,092	\$3,137,462
Food & Beverage Sales (4)		\$346,665		\$435,250		\$514,556	\$1,296,471
<b>Total Revenue</b>		<b>\$2,095,890</b>		<b>\$2,773,774</b>		<b>\$3,551,048</b>	<b>\$8,420,712</b>
Payroll Expense		\$777,223		\$826,501		\$644,976	\$2,248,700
Golf Shop	\$192,062		\$205,446		\$275,042		
Outside Services	\$84,201				\$89,521		
Food & Beverage	\$127,145		\$145,545		\$187,447		
Course Maintenance	\$341,088		\$343,216				
Administration	\$32,727		\$132,294		\$92,966		
Services & Supplies		\$521,886		\$541,687		\$314,516	\$1,378,089
Golf Shop	\$22,300		\$167,001		\$14,420		
Range Operations	\$6,100				\$24,620		
Golf Car Operations	\$64,816				\$75,154		
Food & Beverage	\$64,217		\$74,079		\$56,882		
Course Maintenance (5)	\$234,200		\$195,856				
Administration	\$130,253		\$104,751		\$143,440		
Cost of Goods Sold		\$269,762		\$333,493		\$515,602	\$1,118,857
Golf Shop Merchandise	\$198,978		\$155,155		\$413,683		
Cost of Instruction	\$0		\$68,000				
Food & Beverage	\$70,784		\$110,338		\$101,919		
Mgmt /Concessionaire Fees		\$175,473		\$204,889		\$207,786	\$588,148
Base Management Fee	\$84,000		\$73,800		\$70,875		
Performance Fee	\$6,278		\$31,269		\$11,261		
Incentive Fee	\$14,545		\$39,820		\$25,000		
Alcohol Concession Fee (6)	\$70,650		\$60,000		\$100,650		
<b>Total Expense Golf Ops</b>		<b>\$1,744,344</b>		<b>\$1,906,570</b>		<b>\$1,682,880</b>	<b>\$5,333,794</b>
<b>Net Revenue from Golf Operations</b>		<b>\$351,546</b>		<b>\$867,204</b>		<b>\$1,868,168</b>	<b>\$3,086,918</b>

(1) Source: Email from G. Blik, County Golf Division to Bill Davis, Grassroots Working Group 1/6/2011  
 (2) Source: Email from G. Blik, County Golf Division to Bill Davis, Grassroots Working Group 1/7/2011  
 (3) Source: Email from G. Blik, County Golf Division to Bill Davis, Grassroots Working Group 1/10/2011  
 (4) Includes 100% of alcohol sales.  
 (5) Course Maintenance for Ancil Hoffman is included in County Expense Budget

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(6) Alcohol Concession Fee is 50% of total alcohol sales.

**Table 2  
Budgeted County Golf Division Revenues and Expenses - FY 2010/2011 (1)**

Revenue Item				Total
<b>Net Revenue from Golf Operations</b>				\$3,086,918
Lease Revenue - (2)				\$77,000
Release from Reserve (3)		From FY 2010/2011 Budget		\$200,000
Kiosk Revenue From Ancil Hoffman Park(4)				\$40,000
General Fund Revenue for AH Park Maint. (4)				\$30,000
Revenue from Reg. Parks - Cherry Is. Soccer (5)		Assumed General Fund Revenue		\$30,000
Total Revenue				\$3,463,918
Expense Item	Admin & Debt Svc	Ancil Hoffman (6)		Total
		Park Grounds Maintenance	Golf Grounds Maintenance	
Salary & Benefits	\$117,128	\$89,790	\$508,808	\$715,726
Services and Supplies	\$37,709	\$49,290	\$279,310	\$366,309
Equipment	\$20,000	\$0	\$0	\$20,000
Park Ranger Nightwatch (7)	\$39,551	\$0	\$0	\$39,551
Dept Overhead - Public Works	\$1,932	\$0	\$0	\$1,932
Countywide Allocated Costs	\$20,322	\$0	\$0	\$20,322
Annual County Audit Charge	\$22,500	\$0	\$0	\$22,500
Allocated Cost Employee Health	\$12,564	\$0	\$0	\$12,564
Allocated Cost Safety Program	\$2,143	\$0	\$0	\$2,143
County Executive Cabinet Svcs	\$9,422	\$0	\$0	\$9,422
Department Overhead - Parks	\$433,479	\$0	\$0	\$433,479
Debt Service (8)	\$971,984	\$0	\$0	\$971,984
FAAF Principal (9)	\$202,565	\$0	\$0	\$202,565
FAAF Interest (9)	\$22,245	\$0	\$0	\$22,245
Sales Tax Payments	\$173,472	\$0	\$0	\$173,472
<b>Total County Expense</b>	<b>\$2,087,016</b>	<b>\$139,080</b>	<b>\$788,118</b>	<b>\$3,014,214</b>
Net Revenue (10)				\$449,704
Golf Fund Balance as of July 1, 2010				(\$734,040)
Repay County General Fund (11)				\$449,704
Projected Fund Balance as of July 1, 2011				(\$284,336)

(1) Source: Email from G. Blied, County Golf Division to Bill Davis, Grassroots Working Group 1/10/2011

(2) Revenue from Golf Fund Reserve as reported in approved FY 2010/2011 Budget.

(3) Lease revenue from Campus Commons Golf Course, Metro PCS cell tower, Aerojet facility at Ancil Hoffman. Source: Email from G. Blied, County Golf Division to B. Davis, 1/17/2011.

(4) Revenue from Department of Regional Parks budget allocated to Golf Division for Maintenance of Ancil Hoffman Park Source: Regional Parks Department, "County Golf Program", 11/30/2010.

(5) Source: Regional Parks Department, "County Golf Program", 11/30/2010, for costs or providing water to boundary of the soccer complex.

(6) Allocation percentage is 15% of total to Ancil Hoffman Park, 85% of total to Ancil Hoffman Golf Course per email from G. Blied, County Golf Division to B. Davis, 1/10/2011

(7) Nightwatch services are provided at Ancil Hoffman Park and Golf Course.

(8) Repayment of debt used to acquire and develop Cherry Island and Mather Golf Courses.

(9) FAAF = Fixed Asset Acquisition Financing, a County fund that has been used to fund capital projects at Golf Courses.

(10) Net Revenue from Golf Operations plus Golf Division revenue minus Total County Expenses

(11) County General Fund advances money to Golf Fund to fund Golf Fund Cash Flow.

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**Table 3  
Estimated Golf Division Revenues and Expenses With Independent District**

Revenue Item		Total		
<b>Net Revenue from Golf Operations</b>		\$3,086,918		
Lease Revenue - (2)	Assumed to be transferred to Indep Dist	\$77,000		
Release from Reserve (3)	From FY 2010/2011 Budget	\$200,000		
Kiosk Revenue From Ancil Hoffman Park(4)	Already included in Indep Dist Budget	\$0		
General Fund Revenue for AH Park Maint. (4)	Not available to Indep Dist w/o charter	\$0		
Revenue from Reg. Parks - Cherry Is. Soccer (5)	Assumed General Fund Revenue	\$0		
<b>Total Revenue</b>		<b>\$3,363,918</b>		
Expense Item	Admin & Debt Svc	Ancil Hoffman (6)		Total
		Park Grounds Maintenance	Golf Grounds Maintenance	
Salary & Benefits	\$117,128	\$0	\$508,808	\$625,936
Services and Supplies	\$37,709	\$0	\$279,310	\$317,019
Equipment	\$20,000	\$0	\$0	\$20,000
Park Ranger Nightwatch (7)	\$39,551	\$0	\$0	\$39,551
Dept Overhead - Public Works	\$1,932	\$0	\$0	\$1,932
Countywide Allocated Costs	\$20,322	\$0	\$0	\$20,322
Annual County Audit Charge	\$22,500	\$0	\$0	\$22,500
Allocated Cost Employee Health	\$12,564	\$0	\$0	\$12,564
Allocated Cost Safety Program	\$2,143	\$0	\$0	\$2,143
County Executive Cabinet Svcs	\$0	\$0	\$0	\$0
Department Overhead - Parks	\$0	\$0	\$0	\$0
Debt Service (8)	\$971,984	\$0	\$0	\$971,984
FAAF Principal (9)	\$202,565	\$0	\$0	\$202,565
FAAF Interest (9)	\$22,245	\$0	\$0	\$22,245
Sales Tax Payments	\$173,472	\$0	\$0	\$173,472
<b>Total County Expense</b>	<b>\$1,644,115</b>	<b>\$0</b>	<b>\$788,118</b>	<b>\$2,432,233</b>
<b>Net Revenue (10)</b>				<b>\$931,685</b>
Golf Fund Balance as of July 1, 2010				<b>(\$734,040)</b>
Repay County General Fund (11)				\$931,685
<b>Projected Fund Balance as of July 1, 2011</b>				<b>\$197,645</b>

- (1) Source: Email from G. Blied, County Golf Division to Bill Davis, Grassroots Working Group 1/10/2011
- (2) Revenue from Golf Fund Reserve as reported in approved FY 2010/2011 Budget.
- (3) Lease revenue from Campus Commons Golf Course, Metro PCS cell tower, Aerojet facility at Ancil Hoffman. Source: Email from G. Blied, County Golf Division to B. Davis, 1/17/2011.
- (4) Revenue from Department of Regional Parks budget allocated to Golf Division for Maintenance of Ancil Hoffman Park Source: Regional Parks Department, "County Golf Program", 11/30/2010.
- (5) Source: Regional Parks Department, "County Golf Program", 11/30/2010, for costs or providing water to boundary of the soccer complex.
- (6) Allocation percentage is 15% of total to Ancil Hoffman Park, 85% of total to Ancil Hoffman Golf Course per email from G. Blied, County Golf Division to B. Davis, 1/10/2011. Ancil Hoffman Park grounds maintenance costs already included in independent regional district budget under "American River Parkway"
- (7) Nightwatch services are provided at Ancil Hoffman Park and Golf Course.
- (8) Repayment of debt used to acquire and develop Cherry Island and Mather Golf Courses.
- (9) FAAF = Fixed Asset Acquisition Financing, a County fund that has been used to fund capital projects at Golf Courses.
- (10) Net Revenue from Golf Operations plus Golf Division revenue minus Total County Expenses
- (11) County General Fund advances money to Golf Fund to fund Golf Fund Cash Flow.

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**Table 4**

**Deferred Maintenance Estimate for Golf Courses as of October 4, 2005**

Category	Project	Ancil Hoffman	Cherry Island	Mather	All Courses	
Facility Improvement		\$303,720	\$207,800	\$25,000	\$536,520	13.0%
	Restroom Upgrades/Cleaning Service	\$7,500	\$7,500			
	Golf Course Master Plan Changes	\$30,000	\$6,000			
	Pre-emergent Program	\$9,720	\$10,000			
	Calcium Application - Whole Course		\$6,000			
	Pesticide Spray Rig Replacement		\$6,300			
	Bunker Sand Replacement	\$25,000	\$25,000			
	Buildings - Exterior Paint/Dry rot		\$135,000			
	Enlarge Pro Shop	\$175,000	\$12,000			
	Pump Repairs			\$25,000		
	New Check In Counter	\$24,000				
Target Greens on Driving Range	\$25,000					
Range Stall Dividers	\$7,500					
Equipment Needs		\$128,000	\$149,000	\$89,079	\$366,079	8.9%
	Fairway Mower Replacement		\$45,000			
	Bunker Rake Replacement	\$10,000				
	Greens Mower	\$24,000				
	Rough Mowers	\$34,000	\$35,000	\$46,000		
	Utility Vehicles		\$60,000	\$34,079		
	Computer & POS System Upgrades	\$9,000	\$9,000	\$9,000		
	Tee Mower	\$24,000				
	Trencher (Light Construction)	\$15,000				
Range Machine Upgrade	\$12,000					
Water Supply Upgrade		\$1,634,426	\$30,000	\$1,500,000	\$3,164,426	76.7%
	Replace Complete Irrigation System			\$1,500,000		
	Replace Water Source & Irrigation	\$1,600,000				
	Renovate Driving Range Irrigation	\$34,426				
	Replace & Raise Irrigation Heads		\$30,000			
Operational Upgrades		\$35,000	\$15,000	\$10,000	\$60,000	1.5%
	New PA System		\$2,500			
	Seasonal Extra Help (1560 hours)	\$15,000				
	Acrylic Sign Holders for Golf Carts		\$2,500			
	Increased Pro Shop Staff	\$10,000				
	Increased Advertising Budget	\$10,000	\$10,000	\$10,000		
Totals		\$2,101,146	\$401,800	\$1,624,079	\$4,127,025	100.0%

Source: Attachment E to Department of Regional Parks Report to Board of Supervisors, "Receive and File County Golf Fund and Approve Alternate #1 - Fee Management as the Alternative Funding Method for County Golf Program", October 4, 2005