



golf industry show



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GCSAA Education Conference

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# **Municipal Golf Operations**

## *Challenge Your Thinking*

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# **Municipal Golf Operations**

## *Challenge Your Thinking*

Who are you?

Where are you from?

**Introduction**  
For whom do you work?

Why are you here/issues?



# **Municipal Golf Operations**

*Challenge Your Thinking*

**What is  
Municipal Golf?**



# Municipal Golf Operations

## *Challenge Your Thinking*

Municipal roots in golf were focused on providing service, much like a library or community park; Not to make money, but to provide an amenity.



*“A great wave of agitation for public golf links is sweeping through the United States, and in such a decisive fashion as to make it only a matter of time when each city of large size will have a course of its own for the rank and file.”*

*~NYT article excerpt, April 13, 1913*

# **Municipal Golf Operations**

## *Challenge Your Thinking*

### **Three Funding Models**

1. General Fund
2. Special Revenue Fund
3. Enterprise Fund



# Municipal Golf Operations

## *Challenge Your Thinking*

### General Fund

Government accounting term used to describe funding that is developed from taxes that are not assigned to a special purpose. Examples are Public Works/Roads, Health Agencies, and Libraries.

Departments that are designated as General Funded entities typically cannot maintain a reserve balance and **must** return all unspent dollars to the General Fund at the end of each fiscal year



# **Municipal Golf Operations**

## *Challenge Your Thinking*

### **Special Revenue Fund**

A government account to collect money that must be used for a specific project or Department. These funds provide an extra level of accountability to taxpayers that their tax dollars will go toward an intended purpose. Examples are Parks, Libraries, and Schools. Special Revenue Departments are able to maintain a reserve balance derived from their fee based revenue and any General Fund support that is received may be required to be returned at the end of each fiscal year.





# **Municipal Golf Operations**

## *Challenge Your Thinking*

### **Enterprise Fund**

Government accounting and financial reporting system for municipal services for which a fee is charged in exchange for goods or services. Very similar to private sector business. Examples are Golf Courses and Municipal Airports. These Departments operate like private business and are designed to at least break even and are allowed to maintain a profit and subsequent reserve balance.



# **Municipal Golf Operations**

## *Challenge Your Thinking*

### **Municipal Challenges**

- Operational Contracts
  - Budgets
  - Labor Costs
- Prevailing Wage Laws
- Greens Fee Pricing
  - Watch Dogs
  - More?



# **Municipal Golf Operations**

## *Challenge Your Thinking*

### **Discussion of Issues**



# **Municipal Golf Operations**

## *Challenge Your Thinking*

**Where do we go from here?**

