

ENROLLED ORDINANCE 178-67

MODIFY THE 2023 BUDGET OF THE DEPARTMENT OF PARKS AND LAND USE  
TO APPROPRIATE ADDITIONAL EXPENDITURE  
AUTHORITY FOR THE GOLF COURSE FUND

WHEREAS, the golf courses at Naga-Waukee and Moor Downs provide recreational golf opportunities for the public; and

WHEREAS, the Department of Parks and Land Use maintains a Golf Course Fund designated for managing the financial aspects of operating the golf courses, covering both expenses and revenues; and

WHEREAS, the Golf Course Fund is not directly supported by County tax levy and the current 2023 Golf Course Fund budget was developed through prior year estimations; and

WHEREAS, Naga-Waukee and Moor Downs golf courses have experienced record-breaking revenues in 2023 with a year-to-date revenue of \$2.7 million for the two golf courses; and

WHEREAS, golf course expenditures for 2023 are estimated to be \$85,000 over the 2023 Golf Course operating budget expenditure authority; and

WHEREAS, the additional expenditures of \$85,000 are primarily attributable to several over budget major accounts, partially offset by below budget variances in several smaller accounts; and

WHEREAS, projected water and irrigation costs are estimated to be \$73,800, which is \$25,100 over budget, largely due to increased water usage and rate increases impacting Moor Downs golf course; and

WHEREAS, projected merchandise for resale costs for concessions and merchandise are estimated to be \$230,000, which is \$48,000 over budget, largely due to higher than anticipated customer demand; and

WHEREAS, projected repair, maintenance, and fuel related costs for equipment and golf carts are estimated to be \$169,000, which is approximately \$8,000 over budget, largely due to increased activity levels in 2023 and supply chain issues impacting the delivery of new golf carts; and

WHEREAS, projected personnel costs are estimated to be \$13,000, which is 1.5% over budget, largely due to higher seasonal and overtime costs associated with increased course maintenance and clubhouse activity; and

WHEREAS, 2023 year-to-date Golf Course Fund revenues of \$2.7 million exceed the 2023 budget by \$426,000; and

WHEREAS, the Department of Parks and Land Use is requesting to appropriate greater than budgeted revenue to provide additional expenditure authority for the additional related expenses.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS that the 2023 Department of Parks and Land Use – Golf Course Fund budget be modified by appropriating expenditures of \$64,000 to Operating Expenses, \$8,000 to Interdepartmental Charges, and \$13,000 to Personnel Costs to cover additional costs necessary to operate Naga-Waukee and Moor Downs golf courses that were not reflected in the 2023 County Board Adopted budget, and by increasing golf course greens fee revenues by \$85,000 to offset the additional expenditure authority.

MODIFY THE 2023 BUDGET OF THE DEPARTMENT OF PARKS AND LAND USE TO APPROPRIATE  
ADDITIONAL EXPENDITURE AUTHORITY FOR THE GOLF COURSE FUND

Presented by: Land Use, Parks and  
Environment Committee

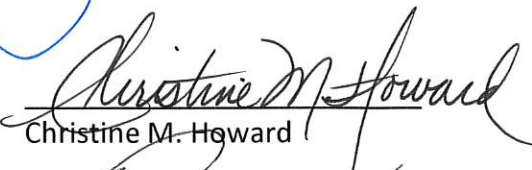
Approved by:  
Finance Committee

  
Tyler J. Foti, Chair

  
James A. Heinrich, Chair

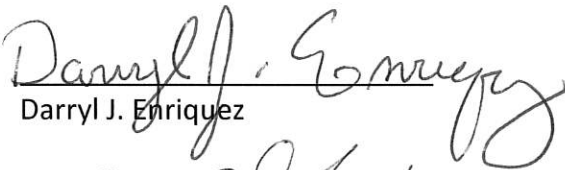
  
Jennifer Grant

  
Larry Bangs

  
Christine M. Howard

  
James Batzko

  
Robert L. Koll

  
Darryl J. Enriquez

  
Brian Meier

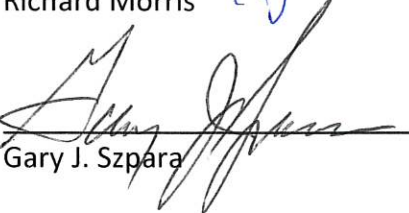
  
Joel R. Gaughan

**Absent**

  
Chris Mommaerts

  
Richard Morris

  
Gary J. Szpara

  
Gary J. Szpara

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County,  
Wisconsin, was presented to the County Executive on:

Date: 12/1/23

  
Margaret Wartman, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County,  
Wisconsin, is hereby:

Approved: X

Vetoed: \_\_\_\_\_

Date: 12/4/23

  
Paul Farrow, County Executive

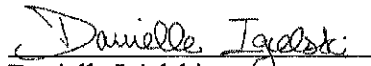
FISCAL NOTE

MODIFY THE 2023 BUDGET OF THE DEPARTMENT OF PARKS AND LAND USE  
DEPARTMENT TO APPROPRIATE ADDITIONAL EXPENDITURE AUTHORITY FOR THE GOLF  
COURSE FUND

This ordinance appropriates an additional \$85,000 of expenditure authority in the Parks and Land Use – Golf Course Fund 2023 budget. This figure consists of \$64,000 of operating expenses for above budget irrigation expenses of \$25,100 and \$48,000 of above budget merchandise for resale expenses for both concession sales and pro shop merchandise. The Parks and Land Use Department is requesting less budget authority than expenses incurred due to offsetting below budget spending in other areas. There is an additional request of \$13,000 for above budget personnel costs associated with higher seasonal and overtime expenses related to higher customer activity; and \$8,000 of higher interdepartmental charges for vehicle maintenance and fuel costs, also related to higher customer activity.

The above budget expenditures will be funded with \$85,000 of higher golf course green fee revenues. Both golf courses are projected to end the year favorably with \$500,000 in net income.

No tax levy is budgeted in the Parks and Land Use-Golf Course Fund and this ordinance has no impact on tax levy.



Danielle Igielski  
Accounting Services Manager  
11/8/2023  
JE 2023-00010697

**VOTE RESULTS** >

24 YES

0 NO

0 ABSTAIN

1 ABSENT

**Ordinance 178-O-067**

Ordinance 178-O-067: Modify the 2023 Budget of the Department of Parks and Land Use to Appropriate Additional Funds

 **Passed With 17 Yes Votes Needed**

D1 - Foti	AYE	D10 - Thieme	AYE	D19 - Enriquez	AYE
D2 - Weil	AYE	D11 - Howard	AYE	D20 - Schellinger	AYE
D3 - Morris	AYE	D12 - Wolff	AYE	D21 - Gaughan	AYE
D4 - Batzko	AYE	D13 - Decker	AYE	D22 - Szpara	AYE
D5 - Grant	AYE	D14 - Mommaerts	AYE	D23 - Hammitt	AYE
D6 - Walz	AYE	D15 - Kolb	ABSENT	D24 - Bangs	AYE
D7 - LaFontain	AYE	D16 - Crowley	AYE	D25 - Johnson	AYE
D8 - Koremenos	AYE	D17 - Meier	AYE		
D9 - Heinrich	AYE	D18 - Nelson	AYE		

9th Meeting, 178th Year of the County Board of Supervisors - November 28 2023 07:17 PM

November 28, 2023

