

## Golf Courses

### Agency Budget by Fund

Fund	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Golf Courses	10,383,223	4,081,829	5,723,976	4,292,604	4,623,956	4,284,681
<b>Total</b>	<b>\$ 10,383,223</b>	<b>\$ 4,081,829</b>	<b>\$ 5,723,976</b>	<b>\$ 4,292,604</b>	<b>\$ 4,623,956</b>	<b>\$ 4,284,681</b>

### Agency Budget by Service

Service	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Golf Operations	10,383,223	4,081,829	5,723,976	4,292,604	4,623,956	4,284,681
<b>Total</b>	<b>\$ 10,383,223</b>	<b>\$ 4,081,829</b>	<b>\$ 5,723,976</b>	<b>\$ 4,292,604</b>	<b>\$ 4,623,956</b>	<b>\$ 4,284,681</b>

### Agency Budget by Major-Revenue

Major Revenue	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Charges For Services	(5,083,979)	(4,028,829)	(5,434,203)	(4,238,829)	(4,238,829)	(4,231,681)
Invest Other Contrib	(29,182)	(5,000)	(297,538)	(5,000)	(5,000)	(5,000)
Misc Revenue	61,398	(48,000)	7,765	(48,000)	(48,000)	(48,000)
Other Finance Source	(5,323,291)	-	-	(775)	(332,127)	-
Transfer In	(8,170)	-	-	-	-	-
<b>Total</b>	<b>\$ (10,383,223)</b>	<b>\$ (4,081,829)</b>	<b>\$ (5,723,976)</b>	<b>\$ (4,292,604)</b>	<b>\$ (4,623,956)</b>	<b>\$ (4,284,681)</b>

### Agency Budget by Major-Expense

Major Expense	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Salaries	1,548,095	1,627,570	1,875,470	1,592,431	1,877,383	1,833,450
Benefits	387,022	322,827	364,726	281,515	287,224	287,224
Supplies	617,082	624,329	601,173	624,329	624,329	536,500
Purchased Services	644,718	814,781	731,906	814,781	814,781	759,604
Debt Othr Financing	6,570,987	174,585	1,642,725	308,213	308,213	155,878
Inter Depart Charges	326,136	317,737	314,010	471,335	567,026	567,026
Transfer Out	289,182	200,000	193,966	200,000	145,000	145,000
<b>Total</b>	<b>\$ 10,383,223</b>	<b>\$ 4,081,829</b>	<b>\$ 5,723,976</b>	<b>\$ 4,292,604</b>	<b>\$ 4,623,956</b>	<b>\$ 4,284,681</b>



# Madison Parks Division

330 E. Lakeside St.  
Madison, WI 53715  
608-266-4711 • cityofmadison.com/parks

**MADISON  
PARKS**

TO: Mayor Rhodes-Conway  
FROM: Lisa Laschinger, Interim Parks Superintendent *LMZ*  
DATE: July 18, 2025  
SUBJECT: Golf Enterprise Operating Budget Transmittal Memo  
CC: Deputy Mayors; Finance Director; Budget Manager

Golf Enterprise's proposed 2026 Operating Budget includes a request for no levy support for the operations of the four courses. The proposed budget and corresponding service level tie directly to the city-wide priorities of Economy & Opportunities, Culture & Character and Green & Resilient as identified in the City's Comprehensive Plan. Golf Enterprise continues to prioritize implementing the final recommendations from the Task Force on Municipal Golf in Madison Parks. Most notably, the Golf Enterprise will have a permanent 25% reduction from the current 72 holes to 54 holes by the start of the 2026 season.

## ***Goals of Golf Enterprise's Operating Budget***

The proposed request reflects the rightsizing and resource alignment with the Enterprise's overall reduction. The request takes Golf Enterprise's performance over the last five years into consideration and anticipates its performance as a 54-hole operation. The Golf Enterprise's workplan is centered around implementing the recommendations from the Task Force. In addition to reviewing financial performance and rounds/revenue statistics regularly, Parks Division and Golf Enterprise leadership review and adjust the Golf Enterprise's workplan goals and milestones monthly. Golf Enterprise's performance will be measured by rounds of golf played, revenue generated, effective resource management, overall profitability for the year and net position of the Golf Enterprise, as well as gauging how the game and access to the courses is growing among new golfers and non-golfers. Over the coming year staff will develop a strategic plan that includes not only a long-term financial plan to ensure a sustainable program, but also comprehensive plans for land management and programming.

## ***Enterprise Agencies***

The Golf Enterprise is projecting revenues comparable to 2025 budgeted based on the Enterprise's performance over the last five years, despite a 25% reduction in holes available for play. Overall, there will be fewer holes available for golf. Golf Enterprise is putting policies, procedures and communications in place to optimize play on the remaining holes. Golf Enterprise is committed to ensuring that quality, affordable municipal golf is available for a diverse community. The Board of Park Commissioners will review and approve any changes in fees in early fall 2025. Staff do not anticipate significant changes to fees, but there is likely to be a slight increase based on demand and local market analysis. Madison's Golf Enterprise plays a critical role in providing a lower-barrier entry point for people of all ages to enter the sport. In addition, Golf Enterprise, in collaboration with Madison Parks Foundation and other partners, will continue to provide quality mixed-use recreational opportunities at The Glen Golf Park and volunteer

opportunities at all four courses, as a means of making the golf courses more welcoming and inclusive to everyone within the community while also generating more interest in the game.

### ***Reallocations and Other Changes (if applicable)***

The proposed request includes a number of reallocations and conservative fund balance generated based on the need to right-size the Golf Enterprise's Operating Budget. As previously mentioned, proposed revenue targets are projected to be comparable to the 2025 Adopted Operating Budget and reflect a slight decrease in revenue from the Baseline Budget due to the closing of 18 holes at Yahara Hills Golf Course. Other significant changes are as follows:

1. Salaries and Benefits: A technical correction is needed to increase both Salaries and Benefits, as the Director of Golf's salary and benefits was capitalized in the 2025 budget, and the anticipated 3% COLA increase for non-annualized wages was not included in the baseline budget. Hourly Wages and Overtime have been reduced to reflect the need for less maintenance and a slight reduction in clubhouse staffing at Yahara. A reclassification of the Golf Program Leadworkers has been requested to align the position with other comparable Parks Division positions and is based on job duties necessary to lead clubhouse operations.
2. Purchased Supplies: Overall reduction in supplies is requested to account for reduced fertilizer and chemical inputs to maintain 18 fewer holes and a slight reduction in inventory based on a slight reduction in customers entering the clubhouse.
3. Purchased Services: Reduction in cart rental services due to operating a smaller course at Yahara.
4. Inter-Departmental Charges: The Payment in Lieu of Taxes (PILOT) was reduced following discussions with City Finance to reflect a smaller footprint at Yahara Hills Golf Course. Compared to the 2025 Operating Budget, the 2026 Baseline budget increases interdepartmental charges, with largest increase attributed to Fleet Services.
5. Transfer Out: The proposed request projects a Fund Balance Generated projected for the Program based historic actuals from the last three years and anticipated performance of the 54-hole operation.

The proposed requests are necessary for Golf Enterprise to continue to sustain operational profitability, ensure positive long-term financial positioning, and be competitively positioned in the marketplace. Evolution and innovation will continue to be key, as the program builds on the sustained success of The Glen Golf Park and transforms Yahara Hills Golf Course to a quality 18-hole course.

## 2026 Operating Budget Service Budget Proposal Form

Instructions: Complete one form per Service. When saving the file, add the Agency and Service name to the file name. Submit by saving a copy of the proposal form in your Common Drive Folder.

### Part 1. Identifying Information

Select your Agency: GOLF COURSES

Enter your Service: Golf Courses

Review the "Service Description" in the [2025 Adopted Budget](#). Do you have any updates?

- ☐ No – No change to description  
☒ Yes – Description needs to be updated

*If yes, enter updated Service Description here:*

This Service is responsible for the operation and maintenance of the Yahara Hills, Odana Hills and Monona Golf Courses along with The Glen Golf Park. The program has been a 72-hole operation for decades; however, a phased 25% reduction from 72 holes to 54 holes will be complete by the start of the 2026 season. The goal of the service is a golf enterprise fund that is fully self-sustaining and provides affordable, accessible, and quality golfing opportunities in addition to meeting year-round recreational needs of residents.

Review the "Activities Performed by Service" in the [2025 Adopted Budget](#). Do you have any updates?

- ☐ No – No change to activities  
☒ Yes – Activities need to be updated

*If yes, enter updated Activities Performed by Service here:*

- Golf Course Maintenance: Maintain the four golf courses by irrigating, mowing and performing Integrated Pest Management of the greens, tees, fairways and roughs; repairing and caring for mowing equipment and vehicles; and providing tee and green supplies necessary for play.
- Golf Clubhouses: Maintain clubhouses and provide customer services staff that set up tee times, check in players, rent golf carts, and process payment of purchases for greens fees, concessions at the snack bars, and golf accessories at the pro shops.
- Golf Park Programming: Plan, coordinate and host various mixed use recreational activities at The Glen Golf Park and other courses, including movies, fitness activities, performing arts and other community-focused activities.

### Part 2. Base Budget Proposal: Significant Changes (\$10,000 or more)

Agencies can propose net neutral reallocations within their budget, but must explain changes of \$10,000 or more at the **Service and/or Major level**.

Examples of changes that **do** need to be detailed:

- Moving \$10,000+ within a Service from one Major to another Major.
- Moving \$10,000+ within a Major from one Service to another Service

Examples of changes that **do not** need to be detailed:

- Total changes of less than \$10,000 at the Major and Service level.
- Object level changes if the net change to the Major is less than \$10,000. For example, if you propose moving \$15,000 from Consulting to Software within the Purchased Services Major, you do not need to detail the change if it is within the same Service.

If your proposed changes are a technical correction to your base budget, you can simply state that the change is a correction/ adjustment in the narrative questions below. **If you are not proposing changes to your base budget, skip this section.**

#### Summary Table of *Service and/or Major* Changes of \$10,000 or More

Complete the table below to detail changes at the Service and/or Major level and answer the narrative questions to describe your changes. **If you have no significant changes, skip this section**

Fund	Major	\$ Change	Description
2160 - GOLF COURSES	51 - SALARIES	-43,933	Technical adjustment due to the omission of the Director's salary and planned 3% wage increase to salaries/benefits from the baseline budget, requiring an increase of 246,615 over baseline budget). Decrease in Hourly Wages and Overtime (\$96,664) and increase in Perm OT (\$53,953) to right-size expenses based on 3-year actual averages and projected expenses of 54-hole operation. Also includes an increase in Perm Salaries to reclassify Program Assistants to Leadworkers (\$10,862)
2160 - GOLF COURSES	53 - SUPPLIES	-87,829	Reduction to account for reduced holes at Yahara Hills, primarily a combination of reduced need for fertilizers/chemicals and inventory.
2160 - GOLF COURSES	54 - PURCHASED SERVICES	-55,177	Reduction to account for reduced holes at Yahara Hills, primarily cart rentals.
2160 - GOLF COURSES	56 - DEBT OTHR FINANCING	-152,336	Anticipating generating modest FB in 2026
2160 - GOLF COURSES	48 – OTHER FINANCE SOURCE	332,127	Technical adjustment, no need for fund balance applied to zero out the budget.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.
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Explain the impact of your proposed changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

The proposed adjustments are needed to right size the revenues and expenses of the smaller 54-hole operation. Adjustments made are based on averages of actuals over the past three years and projections of resources required to operate 54-hole operation to the expected service standard. The revenue remains similar to the 72-hole operation, with no significant changes, based on three-year actuals and projected performance of 54-hole operation in the local golf market environment. Changes in Salaries and Benefits are due to technical corrections, reclassifying two positions and right sizing Hourly Wages and OT and Permanent OT to align with resources needed to produce quality playing conditions. Purchased Supplies and Services were reduced to reflect fewer input needs related to operating fewer holes of golf at Yahara. The proposed request reflects a Fund Balance Generated based on actual performance over the past five years and anticipated high demand for the sport.

Explain how your proposed changes consider equity and quality of life for residents. Will the changes address specific inequities or advance other equity goals? Is this related to a Neighborhood Resource Team (NRT) recommendation? What data did you use to inform your request?

American Golf has a historical reputation of being an exclusive sport, but this is shifting, and the Golf Enterprise Program is an important part of continuing to make the sport accessible to all who wish to play. Golf can provide significant mental, physical and social health benefits for the community, and the land on which the courses are situated can have significant positive impacts on the natural environment. The Golf Enterprise Program's presence in the greater Madison market ensures that quality affordable golf is available within the community for the benefit of a very diverse customer base. The Golf team works closely with Partners such as Change Golf Instruction, First Tee and local school teams to help create space and opportunities for individuals to learn the sport and its life-long benefits. The Glen Golf Park continues to serve as a model for overcoming these inequities by providing programming that is intended to bring more people, who have historically not felt welcome, specifically BIPOC individuals, women, and LGBTQ+ individuals, to the golf park and possibly generating more interest in the sport.

### Part 3. Personnel Changes

Complete this section to propose changes to payroll allocations or position classifications. Standard career ladders and position studies that are already in process with HR do not need to be submitted through this form.

- If proposing a personnel change, agencies **are required** to discuss proposed changes with their HR Analyst before submitting their budget.
- If the change involves a new classification, agencies must attach a position description.

**If you are not submitting personnel changes, skip this section.**

**Allocation Changes:** Does your proposal change the position allocations of existing positions?

- ☐ No – No allocation changes  
☒ Yes – Includes proposed allocation changes

*If yes, complete the "Position Allocation Change Form" and submit as part of your proposal.*

**Reclassifications:** Does your proposal reclassify existing positions?

☐ No – No reclassifications

☒ Yes – Includes proposed reclassifications

*If yes, you must provide the position number and briefly describe the change in the text box below.  
If the request involves a new classification, attach an updated position description.*

The proposed request includes a net neutral reclassification of two Program Assistants to Leadworkers. Positions 5006 & 5007 are currently Comp Group 20-Range 11 and are proposed to be reclassified to Comp Group 16-Range 12.

**# of FTEs:** Agencies may propose changes to the total number of FTEs. For General/ Library/ Fleet funds, proposed changes in FTEs must be net neutral to the target budget. For Enterprise funds, proposed changes in FTEs must be supported by agency revenues. Estimated costs must factor in salary *and* benefits. Use the [2025 Employee Compensation Calculator](#) to estimate the total costs.

Does your proposal change the total number of FTE positions for an existing classification?

☒ No – No change to # of FTEs

☐ Yes – Includes proposed change to # of FTEs

*Provide the position classification and briefly describe the change:*

No change in number of FTEs.

Explain the impact of your proposed personnel changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

The reclassification will more accurately classify the Golf Programming Leadworker positions into Comp Group 16 based on the required job duties of these positions being different than originally envisioned when the positions were created in 2024. The reclassification ensures compensation equity with these positions and comparable leadworker Parks positions. The reclassification will also ensure that the Golf Program retains quality leadership staff who are critical to ensure customer service is satisfactory and the clubhouses operate efficiently and effectively.

Explain how your proposed personnel changes consider equity and quality of life for residents. Will the changes address specific inequities or advance other equity goals?

The proposed submission will allow for continued advancement of the Equity Action Plan.