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July 1994

MORALE, WELFARE, AND RECREATION

Information on Military Golf Activities



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The Honorable Dennis DeConcini
Chairman, Subcommittee on the Treasury,
Postal Service, and General Government
Committee on Appropriations
United States Senate

The Honorable Gerald D. Kleczka
House of Representatives

As you requested, we are providing you with information on golf courses at 10 military bases. The information includes (1) the number of golf courses operated, the year built, and the type of funds used to finance the construction; (2) the extent that the courses had 9 or 18 holes, pro shops, and restaurants and who managed them; (3) financial information, including nonappropriated funds generated, net profit and loss for fiscal years 1992 and 1993, and the amount of appropriated funding used to operate and maintain the courses; (4) fee schedules; and (5) the policy at each base regarding access to golf courses and other Morale, Welfare, and Recreation (MWR) activities.

Background

The use of golf courses is one of the many goods and services the Department of Defense (DOD) provides under its MWR program. Some MWR activities generate revenue that help defray their expenses; others are funded totally or partially with appropriated funds. Golf courses are one of the few MWR activities that generate enough revenue to be generally self-sustaining.

In February 1994, we reported on the management and the status of the MWR program.¹ We stated in that report, among other things, that because of each individual commander's discretion in allocating and channeling appropriated and nonappropriated funds to different MWR activities at the installation, funds from different sources become mixed, therefore hampering accountability for and analysis of individual activities. This fact sheet draws primarily from work we did for that report. We are reporting on the golf courses at the 10 bases we previously visited. (See app. I for details.) These golf courses included five Navy, two Army, and two Air Force bases and one Marine Corps base.

¹Morale, Welfare, and Recreation: Declining Funds Require DOD to Take Action (GAO/NSIAD-94-120, Feb. 28, 1994).

Results in Brief

The 10 bases had 14 golf courses built between 1927 and 1992. At one base, appropriated funds were used to construct the course; at two, nonappropriated funds were used; at four, both funding sources were used; and at three, the source of funding was unknown. Only six bases could provide information on the actual amount of funds used for construction. Each of the bases had an 18-hole course, two had two 18-hole courses, and two had 9-hole courses. Fort Bliss, Texas, is constructing an additional 18-hole course costing \$4.4 million in nonappropriated funds, which will bring the total to 15 golf courses. Also, Fort Riley, Kansas, plans to renovate its golf club snack bar, acquire furnishings and equipment, and add facilities for chemical storage this year, using \$183,000 of nonappropriated funds. All 10 bases operate pro shops and restaurants for their golf courses. Civilians paid from nonappropriated funds manage 9 of 10 pro shops and all 10 restaurants. A contractor manages the Fort Bliss pro shop.

All 10 of the bases' golf courses generated at least \$175,000 in revenue in fiscal years 1992 and 1993. Most bases' golf courses showed net profits, which ranged from \$52,463 to \$343,652 in fiscal year 1993; however, two bases had losses of \$43,645 and \$225,546. In fiscal year 1992, the same two bases experienced losses; the others showed net profits ranging from \$35,053 to \$493,318. Two of the 10 bases used appropriated funds for their golf courses in fiscal years 1992 and 1993. Both of the bases had net profits; the appropriated funds were used for (1) maintenance of the golf clubhouse and (2) sewage and repairs to golf course structures.

Among the 10 bases, fees are generally the same. Officers pay a slightly higher fee than enlisted personnel, and other patrons pay almost double the enlisted fee. Fees are slightly higher on the weekends.

Nine of the 10 bases have a consistent access policy. That is, they permit active duty and retired military members, their families, and guests to use the golf courses and other MWR activities classified as category "C," which refers to activities that are expected to generate revenue and be primarily self-supporting. These other activities include bowling alleys and movie theaters. A few permit access to civilian DOD personnel who work on the base. One base, Oceana Naval Air Station, does not allow access to DOD civilians, but it does have a draft regulation that may permit them access in the near future. None of the bases permit public access, except as guests of eligible personnel.

Scope and Methodology

We updated information obtained during our prior MWR work and obtained pertinent documents from officials at the Office of the Assistant Secretary of Defense and selected Air Force, Navy, Marine Corps, and Army bases. We conducted our work from April through June 1994 in accordance with generally accepted government auditing standards. As you requested, we did not obtain written agency comments. However, we discussed the information in this fact sheet with Defense officials, and they generally concurred with the information presented.

Unless you publicly announce the contents of this fact sheet earlier, we plan no further distribution until 30 days from its issue date. At that time, we will send copies to the Secretaries of Defense, the Army, the Navy, and the Air Force; the Commandant of the Marine Corps; the Director of the Office of Management and Budget; and appropriate congressional committees. We will also make copies available to others upon request.

Please contact me on (202) 512-8412 if you or your staff have any questions regarding this fact sheet. Major contributors to this fact sheet are Nomi Taslitt, Jennifer Thomas, and Paul Newton.



Donna M. Heivilin
Director, Defense Management
and NASA Issues

Information on Military Golf Activities

The following tables contain information on military golf activities. The three tables for each base provide information on (1) the year the course was built or renovated, the funding source and amount, and the number of courses; (2) fee schedules; and (3) financial information on the golf courses, including the pro shops and restaurants.

We did not attempt to verify financial information provided to us by each installation. In addition, inconsistencies in the way the information was presented made it difficult to reconcile the data in some cases. For example, other revenue and expenses represent financial data that is not directly attributed to golf, pro shop, or restaurant activities. Other revenue includes such items as common support, operation grants, and dues. Other expenses include such items as telephone, postage, utilities, freight, and transportation.

Appendix I
Information on Military Golf Activities

**Oceana Naval Air
Station, Virginia**

Golf Course Construction

Year built	Funding		Number of courses ^a	
	Amount	Source	9 hole	18 hole
1957	^b	APF	1	0
1966 ^c	\$16,000	NAF	1	0

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees	DOD civilian	Civilian guest
\$8	\$8	\$8	^d	\$16

Financial Information

	Funding					
	Appropriated		Nonappropriated		Net profit (loss)	
	FY 1992	FY 1993	FY 1992	FY 1993	FY 1992	FY 1993
Golf	0	0	\$609,560	\$677,504	\$237,651	\$278,523
Pro shop	0	0	390,428	362,627	49,509	40,129
Restaurant	0	0	250,388	263,507	87,888	98,721
Other	0	0	1,702	1,433	(51,036)	(40,282)
Total	0	0	\$1,252,078	\$1,305,071	\$324,012	\$377,091

Legend

APF=appropriated funds

NAF=nonappropriated funds

Note: Drilling reservists have full access.

^aPlans underway to build a new 18-hole course.

^bData unavailable.

^cAdditional holes were built to make an 18-hole course.

^dDOD civilians do not have access.

**Appendix I
Information on Military Golf Activities**

**San Diego Naval
Station, California**

Golf Course Construction

Year built	Funding ^a		Number of courses	
	Amount	Source	9 hole	18 hole
1945			1	1
1956				1

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees	DOD civilian	Civilian guest
Officer \$12	E1-E4 \$6 E5-E9 12	Officer \$12 E1-E4 8 E5-E9 11	\$10	\$18

Financial Information

	Funding				Net profit (loss)	
	Appropriated		Nonappropriated		FY 1992	
	FY 1992	FY 1993	FY 1992	FY 1993	FY 1992	FY 1993 ^b
Golf	0	0	\$1,866,328	\$1,701,628	\$493,318	\$282,669
Pro shop	0	0	389,507	269,822	39,558	(1,290)
Restaurant	0	0	568,899	525,764	138,348	114,804
Other	0	0	12,302	4,440	(6,458)	(1,320)
Total	0	0	\$2,837,036	\$2,501,654	\$664,766	\$394,863

Note: Fees are for 18-hole course only; DOD and guest fees are for weekdays at twilight only.

^aAmount and source of funding are unknown.

^bDrop in net profit due to heavy rains in San Diego, causing the golf course to be closed due to bad weather and flooding.

Appendix I
Information on Military Golf Activities

**Norfolk Naval Station,
Virginia**

Golf Course Construction

Year built	Funding ^a		Number of courses	
	Amount	Source	9 hole ^b	18 hole
1927			0	1

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees ^c	DOD civilian	Civilian guest
01-03 \$8	E1-E4 \$5		\$20	\$20
04-010 9	E4-E6 6 E7-E9 8			

Financial Information

	Funding				Net profit (loss)	
	Appropriated		Nonappropriated			
	FY 1992	FY 1993	FY 1992	FY 1993	FY 1992	FY 1993
Golf	\$6,000 ^d	\$3,000 ^d	\$542,311	\$562,161	\$35,053	\$86,982
Pro shop	0	0	143,124	125,247	1,353	(4,111)
Restaurant	0	0	212,500	223,900	19,124	24,628
Other	0	0	0	0	(12,700)	(12,368)
Total	\$6,000	\$3,000	\$897,935	\$911,308	\$42,830	\$95,131

^aBuilt in 1927 and transferred to Navy from a private organization in 1942 at no cost to the Navy.

^bThere is also a 5-hole practice area; no fee charged.

^cRetirees pay in accordance with rank at retirement.

^dAppropriated funds used for maintenance of the golf clubhouse.

Appendix I
Information on Military Golf Activities

**Orlando Naval
Training Center,
Florida**

Golf Course Construction

Year built	Funding		Number of courses	
	Amount	Source	9 hole	18 hole
1968	a	APF	1	
1984	b	NAF	1	
1992	\$675,119 ^c	NAF	1	

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees ^d	DOD civilian	Civilian guest
Officer \$12.50	Enlisted \$12.50	\$13.50	\$16.00	\$19.00
Family \$7.00	Family \$7.00			

Financial Information

	Funding					
	Appropriated		Nonappropriated		Net profit (loss)	
	FY 1992	FY 1993	FY 1992	FY 1993	FY 1992	FY 1993
Golf	0	0	\$778,019	\$764,575	\$145,575	\$121,295
Pro shop	0	0	166,680	157,405	19,357	28,658
Restaurant	0	0	79,663	74,637	29,331	24,371
Other	0	0	358	280	(143,530)	(33,971)
Total	0	0	\$1,024,720	\$996,897	\$50,733	\$140,353

Legend

APF=appropriated funds

NAF=nonappropriated funds

^aData unavailable; the base was turned over to the Navy from the Air Force and financial records were lost.

^bBuilt with private sector funds, pursuant to an agreement with Orlando Airport Authority and Florida Department of Transportation.

^cExpanded to 18 holes in 1992.

^dWeekend rate given for retirees; no rate given for weekday.

Appendix I
Information on Military Golf Activities

Patuxent River Naval
Air Station, Maryland

Golf Course Construction

Year built	Funding		Number of courses	
	Amount	Source	9 hole	18 hole
1953	^a	APF	0	1

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees ^b	DOD civilian	Civilian guest
01-03 \$11	E1-E4 \$8		\$14	\$16
04-09 12	E5-E9 11			

Financial Information

	Funding				Net profit (loss)	
	Appropriated		Nonappropriated			
	FY 1992	FY 1993	FY 1992	FY 1993	FY 1992	FY 1993
Golf	0	0	\$389,498	\$436,118	\$74,982	\$139,329
Pro shop	0	0	152,546	146,477	5,301	3,426
Restaurant	0	0	103,999	97,397	29,304	26,564
Other	0	0	497	3,465	(84,307)	(89,491)
Total	0	0	\$646,540	\$683,457	25,280	79,828

Legend

APF=appropriated funds

^aData unavailable.

^bRetirees pay in accordance with rank at retirement.

Appendix I
Information on Military Golf Activities

**El Toro Marine Corps
Air Station, California**

Golf Course Construction

Year built	Funding		Number of courses	
	Amount	Source	9 hole	18 hole
1949	\$133,123	NAF	0	1

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees ^a	DOD civilian	Civilian guest
01-03 \$11	E1-E5 \$6		\$18	\$18
04-010 12	E6-E9 11			
Family 11	Family 11			

Financial Information

	Funding				Net profit (loss)	
	Appropriated		Nonappropriated		FY 1992	FY 1993
	FY 1992	FY 1993	FY 1992	FY 1993		
Golf	0	\$2,331 ^b	\$896,960	1,008,631	\$225,934	\$306,981
Pro shop	0	0	240,252	212,414	49,866	27,776
Restaurant	0	0	337,876	374,752	53,227	56,618
Other	0	0	0	0	0	0
Total	0	\$2,331	\$1,475,088	\$1,595,797	\$330,027	\$391,375

Legend

NAF=nonappropriated funds

^aRetirees pay in accordance with rank at retirement.

^bUsed for sewage and repairs to golf course structures.

Appendix I
Information on Military Golf Activities

Nellis Air Force Base,
Nevada

Golf Course Construction

Year built	Funding		Number of courses	
	Amount	Source	9 hole	18 hole
1962	^a	APF	1	
1966	65,909	NAF		
1970 ^b	55,269	NAF		
1971 ^c	187,463	NAF	1	

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees ^d	DOD civilian	Civilian guest
01-02 \$8	E1-E4 \$6		\$10	\$18
03-09 10	E5-E9 8			

Financial Information

	Funding				Net profit (loss)	
	Appropriated		Nonappropriated		FY 1992	FY 1993
	FY 1992	FY 1993	FY 1992	FY 1993		
Golf	0	0	\$801,810	\$1,012,657	(\$241,945)	(\$43,645)
Pro shop	0	0	242,268	264,036	(29,104)	3,509
Restaurant	0	0	278,228	286,277	48,014	45,657
Other	0	0	0	0	0	0
Total	0	0	\$1,322,306	\$1,562,970	(\$223,035)	\$5,521

Legend

APF=appropriated funds

NAF=nonappropriated funds

^aAmount unavailable.

^bBuilt a golf club house.

^cAdded another 9 holes expanding to 18 holes. Plans are also underway to build additional 18-hole and 9-hole courses and replace the irrigation system of the existing 18-hole course using \$4.9 million in NAF.

^dRetirees pay in accordance with rank at retirement.

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Information on Military Golf Activities

**Langley Air Force
Base, Virginia**

Golf Course Construction

Year built	Funding		Number of courses	
	Amount	Source	9 hole	18 hole
1948 ^a			0	1
1960 ^b			1	0
1970 ^c	\$132,010	NAF	1	0

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees ^d	DOD civilian	Civilian guest
01-03 \$10	E1-E4 \$7		\$15	\$15
04&up 12	E5-E9 10			

Financial Information

	Funding				Net profit (loss)	
	Appropriated		Nonappropriated		FY 1992	FY 1993
	FY 1992	FY 1993	FY 1992	FY 1993		
Golf	0	0	\$758,353	\$831,524	(\$195,254)	(\$225,546)
Pro shop	0	0	351,566	322,940	53,367	59,478
Restaurant	0	0	256,257	227,063	23,045	10,228
Other	0	0	0	0	0	0
Total	0	0	\$1,366,176	\$1,381,527	(\$118,842)	(\$155,840)

Legend

NAF=nonappropriated funds

^aAn 18-hole course was built in 1948. However, the funding source and amount are unavailable.

^bThe funding source for this 9-hole course is unavailable.

^cAn additional 9 holes were built to make an 18-hole course.

^dRetirees pay in accordance with rank at retirement.

**Appendix I
Information on Military Golf Activities**

Fort Bliss, Texas

Golf Course Construction

Year built	Funding ^a		Number of courses	
	Amount	Source	9 hole	18 hole
1953			0	1

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees ^b	DOD civilian	Civilian guest
\$9	E3-E6 \$7 E7-E9 9	\$9	\$9	\$12

Financial Information

	Funding				Net profit (loss)	
	Appropriated		Nonappropriated		FY 1992	FY 1993
	FY 1992	FY 1993	FY 1992	FY 1993		
Golf ^c	0	0	\$332,655	\$343,652	\$332,655	\$343,652
Pro shop ^d	0	0	1,554	57	1,554	57
Restaurant	0	0	299,755	293,601	(4,803)	(4,263)
Other ^e	0	0	237,143	281,224	(251,675)	(221,000)
Total	0	0	\$871,107	\$918,534	\$77,731	\$118,446

Legend

APF=appropriated funds

NAF=nonappropriated funds

^aCourse provided at no cost to the Army in 1953. An additional 18-hole course under construction will cost \$4.4 million in nonappropriated funds.

^bRetirees pay the same fee (\$9) as enlisted and officer personnel, regardless of rank at time of retirement.

^cGolf activity is revenue only, and other expenses include golf expenses, which is not broken out.

^dThe pro shop is managed by a private contractor. The figure for NAF fiscal year 1993 represents the concessionaire's commission and excludes other revenue and expense because the Army does not require the contractor to report them. Data for fiscal year 1992 was erroneously destroyed.

Appendix I
Information on Military Golf Activities

Fort Riley, Kansas

Golf Course Construction

Year built	Funding		Number of courses	
	Amount	Source	9 hole	18 hole
1957	\$152,000	NAF	1	0
1976 ^a	\$241,491	NAF	1	0
	\$158,586	APF		

Weekday Fee Schedule

Officer/family members	Enlisted/ family members	Retirees ^b	DOD civilian	Civilian guest
\$7	\$7		\$8	\$8

Financial Information

	Funding					
	Appropriated		Nonappropriated		Net profit (loss)	
	FY 1992	FY 1993	FY 1992	FY 1993	FY 1992	FY 1993
Golf	0	0	\$197,947	\$177,623	\$130,269	\$52,463
Pro shop	0	0	94,914	97,684	(205,754)	(146,838)
Restaurant	0	0	131,664	103,718	24,806	10,492
Other	0	0	84,318	108,771	81,842	108,771
Total	0	0	\$508,843	\$487,796	\$31,163	\$24,888

Legend

APF=appropriated funds

NAF=nonappropriated funds

^aAn additional 9-hole course expanded to 18 holes.

^bRetirees pay in accordance with rank at retirement.

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