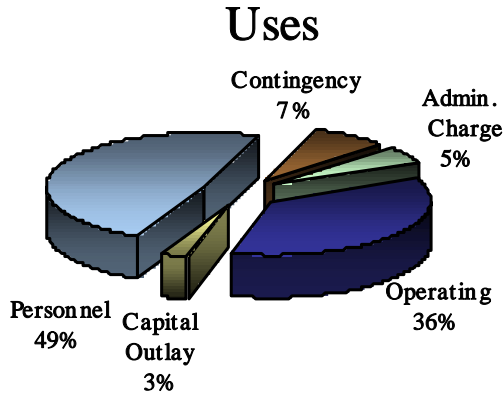
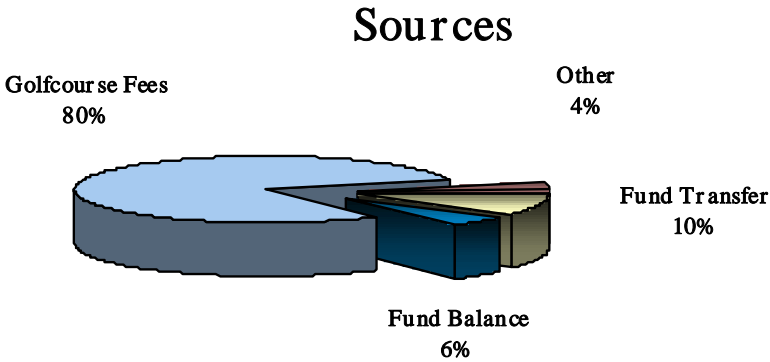


CITY OF PORT ST. LUCIE GOLF COURSE FUND ANNUAL BUDGET 2009-10

Revenue Source	Amount
Golf Course Fees	\$1,573,380
Transfer In	200,650
Fund Balance	106,209
Other	87,809
Total	\$1,968,039



Expenditure by Function	Amount
Personal Services	\$959,274
Operating Expenses	709,678
Capital Outlay	55,000
Administrative Charge	97,378
Contingency	146,709
Total	\$1,968,039

Saints Golf Course Fund

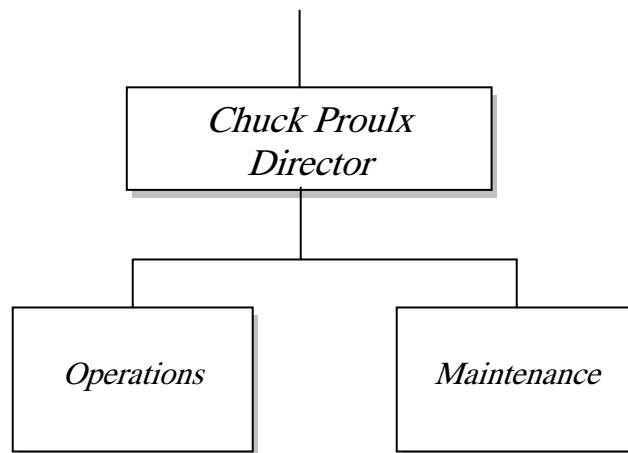
This enterprise fund tracks the financial activity of the City's Golf Course. The budgetary policy allows for an annual transfer from the City's General Fund of 20 – 25% of the Saint's budget. In FY2009-10, a transfer of \$200,650 is proposed which is only 12% of their operating budget. Their main revenue is greens fees and this revenue is remaining stable through the years. The proposed budget calls for earning \$1.5 million in greens fees plus other small revenues for a total of nearly \$1.7 million

in operating revenues. There is only inflation to the current level of operating costs being addressed plus funding two pieces of mowing equipment for \$55,000. This fund is also holding an 8% financial policy contingency (\$146,709) with this proposed budget. In order to create a stronger financial position, 1.5 FTE's were recently reduced from this budget. This in turn helped reduce the golf course's dependency on the General Fund.

CITY OF PORT ST. LUCIE
APPROVED BUDGET - GOLF COURSE FUND
FY 2009-10

	AUDITED 2006-07 *****	AUDITED 2007-08 *****	ESTIMATED 2008-09 *****	APPROVED 2009-10 *****
REVENUES & SOURCES:				
Golf Course Fees	\$1,569,990	\$1,613,208	\$1,491,800	\$1,573,380
Loan Proceeds	0	0	0	0
Transfer in from #001	0	230,455	356,220	200,650
Transfer in from #110	1,952,523	0	0	0
Transfer in #301	0	0	0	0
Interest Income & Misc.	68,562	127,381	89,689	87,800
Budgeted Cash Carryforward	0	0	36,636	106,209
TOTAL	<u>\$3,591,076</u>	<u>\$1,971,044</u>	<u>\$1,974,345</u>	<u>\$1,968,039</u>
EXPENDITURES:				
Personal Services	\$968,751	\$1,008,283	\$1,090,000	\$959,274
Operating Expenses	659,180	683,897	642,000	709,678
Capital Outlay	410,524	37,454	59,800	55,000
Capital Outlay - Clubhouse	1,633,090	0	0	0
Debt Service	0	0	0	0
Administrative Charge	0	18,018	76,336	97,378
Depreciation/Amortization	208,307	283,576	0	0
Fund Transfer	0	58,661	0	0
Contingency	0	0	0	146,709
TOTAL	<u>\$3,879,853</u>	<u>\$2,089,889</u>	<u>\$1,868,136</u>	<u>\$1,968,039</u>
SURPLUS <DEFICIT>	<u>(\$288,777)</u>	<u>(\$118,845)</u>	<u>\$106,209</u>	<u>(\$0)</u>

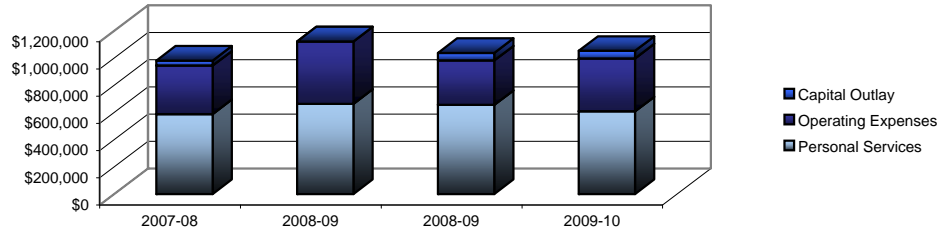
Golf Course



CITY OF PORT ST. LUCIE
GOLF COURSE - #421
DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT: Golf Course Maintenance -- #725000

Golf Course Maintenance Budget Trends



EXPENDITURE SUMMARY:

	2007-08 AUDITED *****	2008-09 BUDGET *****	2008-09 ESTIMATED *****	2009-10 BUDGET *****
Personal Services	\$587,835	\$663,682	\$655,000	\$608,517
Operating Expenses	357,156	458,755	327,000	388,917
Capital Outlay	36,598	0	55,000	55,000
Total	\$981,589	\$1,122,437	\$1,037,000	\$1,052,429

STAFFING SUMMARY:

(Full Time Equivalent)	FY 2007-08 *****	FY 2008-09 *****	FY 2009-10 *****
Superintendent	1.00	1.00	0.70
Supervisor	1.00	1.00	1.00
Maintenance Workers	8.63	8.63	7.75
Irrigation Specialist	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00
	12.63	12.63	11.45

CAPITAL OUTLAY:

Replace Toro 1250 Sprayer	\$27,500
Replace Toro 3150 Greenmaster Triplex	27,500
	\$55,000

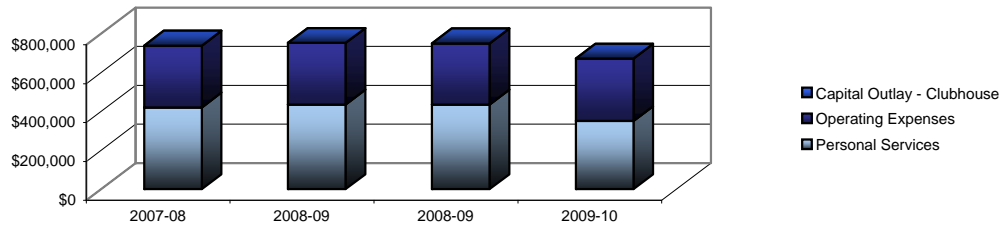
CITY OF PORT ST. LUCIE
GOLF COURSE FUND - #421
MAINTENANCE DEPARTMENT - #725000

OBJ CODE	ACCOUNT DESCRIPTION	2006-07 AUDITED	2007-08 AUDITED	2008-09 ESTIMATED	2009-10 BUDGET
12-0	Salaries & Wages	\$364,874	\$376,966	\$419,478	\$398,657
14-0	Overtime	13,618	12,081	9,606	11,000
21-1	F.I.C.A.	23,717	24,201	26,270	25,399
21-2	Medicare	5,380	5,668	5,953	5,940
22-0	Retirement Contributions	37,631	39,835	40,657	41,000
23-0	Life & Health Ins.	97,818	120,106	138,436	115,765
24-0	Worker's Compensation	11,862	7,425	13,149	8,703
25-0	Unemployment Compensation	1,253	1,553	1,452	2,048
	TOTAL PERSONAL SERVICES	\$556,153	\$587,835	\$655,000	\$608,512
31-0	Professional Services	\$110	\$1,536	\$0	\$2,000
34-0	Other Contractual Svcs.	37,546	44,423	42,169	111,500
34-1	Interdepartmental Svcs.	849	0	0	500
40-1	Gas & Oil	17,999	23,804	16,266	20,000
40-3	Repairs/Maint.-Equip. & Vehicles	2,627	823	0	0
40-301	Repairs/Maint.-Non-Contract	0	0	0	0
40-4	Travel Expense	3	8	435	0
40-401	Car Allowance	0	2,790	3,720	2,790
41-0	Communications Service	2,075	2,843	1,793	1,500
43-1	Electricity	5,001	4,161	5,816	6,000
43-2	Water	2,064	1,689	1,974	22,000
43-3	Sewer	2,924	2,713	3,161	4,400
44-2	Rentals/Leases-Road Equip.	1,236	7,335	2,141	2,500
45-0	Insurance	68,247	96,855	24,314	18,175
46-1	Repairs/Maint.-Buildings	2,857	1,508	572	1,700
46-2	Repairs/Maint.-Office Equip.	2,845	156	53	0
46-3	Repairs/Maint.-Equip.	62,426	39,401	42,857	55,000
47-0	Printing & Binding	0	280	0	0
49-0	Other Current Charges & Oblig.	151	719	612	500
51-0	Office Supplies	7,425	5,869	1,948	1,500
52-0	Operating Supplies	136,140	118,812	178,985	137,200
52-142	Cost Of Goods Sold	0	0	0	0
54-0	Books, Public., Memberships	490	565	184	700
54-1	Training-Education	342	865	0	952
	TOTAL OPERATING EXPENSE	\$353,359	\$357,156	\$327,000	\$388,917
61-0	Land	\$0	\$0	\$0	\$0
62-0	Buildings	0	0	0	0
63-0	Improvements Other Than Bldg.	0	16,149	0	0
64-1	Vehicles	0	0	0	0
64-2	Office Furniture & Equip.	10,859	4,999	0	0
64-3	Machinery & Equip.	0	0	0	0
64-4	Machinery & Equip.-Other	76,474	15,451	55,000	55,000
	TOTAL CAPITAL OUTLAY	\$87,333	\$36,598	\$55,000	\$55,000
	*TOTAL PARKS *	\$996,846	\$981,589	\$1,037,000	\$1,052,429

CITY OF PORT ST. LUCIE
GOLF COURSE - #421
DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT: Golf Course Operations -- #725100

Golf Course Operations Budget Trends



EXPENDITURE SUMMARY:

	2007-08 AUDITED *****	2008-09 BUDGET *****	2008-09 ESTIMATED *****	2009-10 BUDGET *****
Personal Services	\$420,448	\$435,124	\$435,000	\$350,762
Operating Expenses	318,518	317,538	315,000	320,761
Capital Outlay	856	4,800	4,800	0
Capital Outlay - Clubhouse	0	0	0	0
Total	\$739,823	\$757,462	\$754,800	\$671,523

STAFFING SUMMARY:

(Full Time Equivalent)	FY 2007-08 *****	FY 2008-09 *****	FY 2009-10 *****
Golf Course Manager	1.00	1.00	1.00
Assistant Manager	1.00	1.00	0.00
Operations Specialist	1.00	1.00	0.00
Customer Service Specialist	1.00	1.00	2.13
P/T Attendants	6.13	6.13	5.75
	10.13	10.13	8.88

CAPITAL OUTLAY: None

Performance Indicators <i>Golf Course</i>	2006/07 <i>Actual</i>	2007/08 <i>Actual</i>	2008/09 <i>Estimate</i>	2009/10 <i>Proposed</i>
Number of Rounds	53,500	54,000	50,970	51,000
\$'s divided by round	\$28.45	\$32.52	\$37.24	\$38.59
Revenue divided by FTE's	68,788	77,156	83,403	96,805
Total Revenue	\$ 1,522,300	\$ 1,756,089	\$ 1,898,260	\$ 1,968,039
Number of Members	1,463	1,675	1,500	1,550

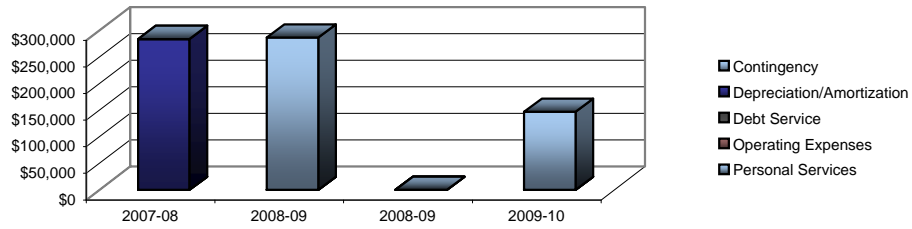
CITY OF PORT ST. LUCIE
GOLF COURSE FUND - #421
OPERATIONS DEPARTMENT - #725100

OBJ CODE	ACCOUNT DESCRIPTION	2006-07 AUDITED	2007-08 AUDITED	2008-09 ESTIMATED	2009-10 BUDGET
12-0	Salaries & Wages	\$319,461	\$329,511	\$336,478	\$281,062
14-0	Overtime	6,124	4,852	6,416	8,000
21-1	F.I.C.A.	20,772	21,213	18,953	17,922
21-2	Medicare	4,431	4,664	4,812	4,191
22-0	Retirement Contributions	20,556	20,768	16,315	11,696
23-0	Life & Health Insurance	39,412	38,238	45,797	20,739
24-0	Worker's Compensation	1,842	1,203	1,242	5,707
25-0	Unemployment Compensation	0	0	4,988	1,445
	TOTAL PERSONAL SERVICES	\$412,598	\$420,448	\$435,000	\$350,762
31-0	Professional Services	\$255	\$0	\$0	\$0
34-0	Other Contractual Svcs.	33,427	36,499	31,511	38,000
34-1	Interdepartmental Services	219	1,493	0	220
40-1	Gas & Oil	831	836	149	500
40-3	Repairs & Maint.-Vehicles	0	1,768	1,369	1,034
40-4	Travel Expense	52	54	0	250
41-0	Communications Service	4,110	3,437	3,375	2,500
43-1	Electricity	44,248	54,814	56,421	54,000
43-2	Water	2,112	3,205	3,202	4,000
43-3	Sewer	4,115	6,379	6,407	6,000
44-2	Rentals/Leases-Road Equip.	48,969	55,622	57,840	58,000
45-0	Insurance	8,655	12,282	6,204	4,579
46-1	Repairs/Maint.-Buildings	2,442	1,884	3,217	15,000
46-2	Repairs/Maint.-Office Equip.	2,293	2,965	2,810	3,000
46-3	Repairs/Maint.-Equipment	536	596	3,367	4,000
47-0	Printing & Binding	48	719	180	1,000
48-0	Promotional Activities	959	582	2,643	4,000
49-0	Other Current Chgs. & Oblig.	11,063	6,884	7,562	5,000
49-2	Concessionaire Sales	0	0	0	0
49-25	Stormwater Payment	43,654	43,654	47,203	48,978
51-0	Office Supplies	2,539	1,865	1,998	2,700
52-0	Operating Supplies	34,087	23,671	20,408	29,000
32-142	Cost of Goods Sold	51,644	56,706	58,349	37,000
54-0	Books, Public., Memberships	861	2,499	785	1,200
54-1	Training-Education	427	104	0	800
	TOTAL OPERATING EXPENSE	\$297,547	\$318,518	\$315,000	\$320,761
61-0	Land	\$0	\$0	\$0	\$0
62-0	Buildings	1,840,232	0	0	0
63-0	Improvements Other Than Bldg.	77,504	0	0	0
64-2	Office Furniture & Equipment	38,545	856	4,800	0
64-4	Machinery & Equip.-Other	0	0	0	0
64-7	Software	0	0	0	0
	TOTAL CAPITAL OUTLAY	\$1,956,282	\$856	\$4,800	\$0
	*TOTAL PARKS *	\$2,666,426	\$739,823	\$754,800	\$671,523

**CITY OF PORT ST. LUCIE
GOLF COURSE FUND - #421
DEPARTMENTAL BUDGET SUMMARY**

DEPARTMENT: Non Departmental -- #419900

Golf Course Non Departmental Budget Trends



EXPENDITURE SUMMARY:

	2007-08 AUDITED *****	2008-09 BUDGET *****	2008-09 ESTIMATED *****	2009-10 BUDGET *****
Personal Services	\$0	\$0	\$0	\$0
Operating Expenses	0	0	0	0
Administrative Charge	18,018	76,336	76,336	97,378
Debt Service	0	0	0	0
Depreciation/Amortization	283,576	0	0	0
Fund Transfers	0	0	0	0
Contingency	0	286,114	0	146,709
Total	\$301,594	\$362,450	\$76,336	\$244,087

STAFFING SUMMARY:

(Full Time Equivalent)	FY 2007-08 *****	FY 2008-09 *****	FY 2009-10 *****
	0.00	0.00	0.00

CAPITAL OUTLAY: None

CITY OF PORT ST. LUCIE
GOLF COURSE FUND - #421
NON-DEPARTMENTAL DIVISION - #419900

OBJ CODE	ACCOUNT DESCRIPTION	2006-07 AUDITED	2007-08 AUDITED	2008-09 ESTIMATED	2009-10 BUDGET
11-0	Executive Salaries	\$0	\$0	\$0	\$0
12-0	Salaries & Wages	0	0	0	0
14-0	Overtime	0	0	0	0
15-0	Special Pay	0	0	0	0
21-0	F.I.C.A.	0	0	0	0
22-0	Retirement Contributions	0	0	0	0
23-0	Life & Health Ins.	0	0	0	0
24-0	Worker's Compensation	0	0	0	0
25-0	Unemployment Compensation	0	0	0	0
	TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0
31-0	Professional Services	\$0	\$0	\$0	\$0
32-0	Accounting & Auditing	0	0	0	0
45-0	Insurance	0	0	0	0
48-0	Promotional Activities	0	0	0	0
49-0	Other Current Chgs.& Oblig.	0	0	0	0
49-3	Administrative Charges	0	18,018	76,336	97,378
49-850	Other Current Charges	0	0	0	0
	TOTAL OPERATING EXPENSE	\$0	\$18,018	\$76,336	\$97,378
71-0	Principal	\$0	\$0	\$0	\$0
72-1	Interest	0	0	0	0
99-0	Depreciation	208,307	283,576	0	0
99-3	Amortization	0	0	0	0
	TOTAL DEBT SERVICE	\$208,307	\$283,576	\$0	\$0
01-0	Contingency Fund	\$0	\$0	\$0	\$146,709
81-0	Fund Transfers	0	0	0	0
	TOTAL NON-EXPENDITURES	\$0	\$0	\$0	\$146,709
	TOTAL	\$208,307	\$301,594	\$76,336	\$244,087