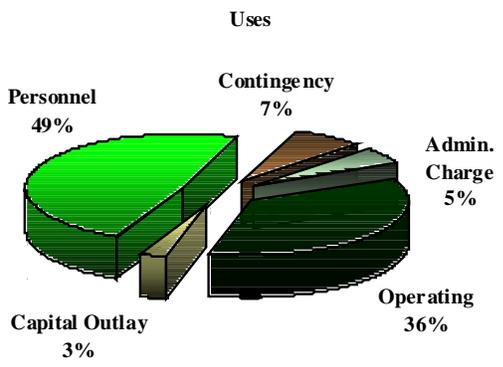
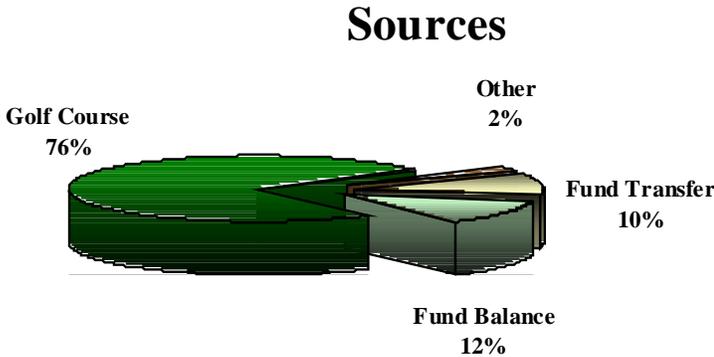


CITY OF PORT ST. LUCIE GOLF COURSE FUND ANNUAL BUDGET 2010-11

Revenue Source	Amount
Golf Course Fees	\$1,503,256
Transfer In	210,000
Fund Balance	246,100
Other	46,400
Total	\$2,005,756



Expenditure by Function	Amount
Personal Services	\$950,336
Operating Expenses	750,365
Capital Outlay	50,000
Administrative Charge	99,055
Contingency	156,000
Total	\$2,005,756

Saints Golf Course Fund

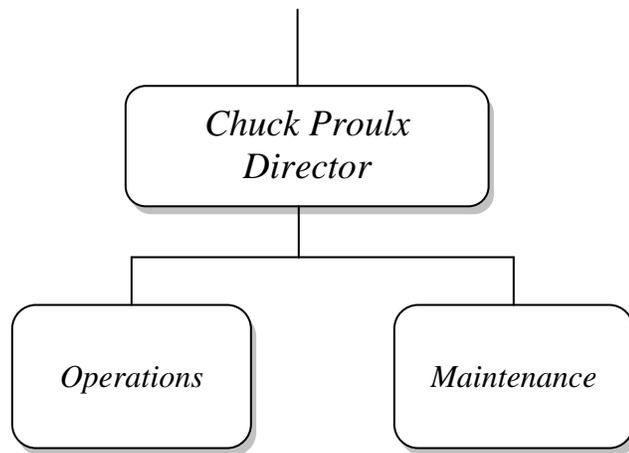
This enterprise fund tracks the financial activity of the City's Golf Course. The budgetary policy allows for an annual transfer from the City's General Fund of 20 – 25% of the Saint's budget. In this proposed budget, a transfer of \$210,000 is proposed which is only 11% of their operating budget. Their main revenue is greens fees and this revenue is remaining fairly stable thru the years. The proposed budget calls for earning \$1.5 million in greens fees plus other small revenues for a total of nearly \$1.6 million in operating revenues. It is projected that a balance of \$258 thousand will

carry into the FY 2010-11 budget. 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 a 4% financial policy contingency (\$68,028) with this proposed budget plus a balance for future years of \$137,872. In order to create a stronger financial position, 3 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 2010-11

	AUDITED 2007-08 *****	AUDITED 2008-09 *****	ESTIMATED 2009-10 *****	APPROVED 2010-11 *****
REVENUES & SOURCES:				
Golf Course Fees	\$1,613,208	\$1,570,241	\$1,456,500	\$1,503,256
Loan Proceeds	0	0	0	0
Transfer in from #001	230,455	356,220	200,650	210,000
Transfer in from #110	0	0	0	0
Transfer in #301	0	0	0	0
Interest Income & Misc.	127,381	124,603	67,628	46,400
Budgeted Cash Carryforward	0	0	291,640	246,100
TOTAL	<u>\$1,971,044</u>	<u>\$2,051,064</u>	<u>\$2,016,418</u>	<u>\$2,005,756</u>
EXPENDITURES:				
Personal Services	\$1,008,283	\$1,074,165	\$950,000	\$950,336
Operating Expenses	683,897	612,828	660,000	750,365
Capital Outlay	37,454	55,407	62,940	50,000
Capital Outlay - Clubhouse	0	0	0	0
Debt Service	0	0	0	0
Administrative Charge	18,018	76,336	97,378	99,055
Depreciation/Amortization	283,576	250,580	0	0
Fund Transfer	58,661	0	0	0
Contingency - Future Years	0	0	0	87,972
Contingency	0	0	0	68,028
TOTAL	<u>\$2,089,889</u>	<u>\$2,069,317</u>	<u>\$1,770,318</u>	<u>\$2,005,756</u>
SURPLUS <DEFICIT>	<u>(\$118,845)</u>	<u>(\$18,252)</u>	<u>\$246,100</u>	<u>(\$0)</u>

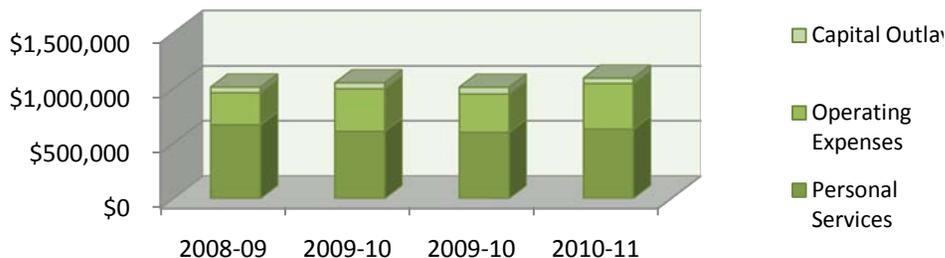
Golf Course



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

DEPARTMENT: Golf Course Maintenance -- #725000

Golf Course Maintenance Budget Trends



EXPENDITURE SUMMARY:

	2008-09 AUDITED *****	2009-10 BUDGET *****	2009-10 ESTIMATED *****	2010-11 BUDGET *****
Personal Services	\$667,869	\$608,512	\$600,000	\$629,458
Operating Expenses	292,966	388,917	350,000	415,582
Capital Outlay	52,102	55,000	61,440	50,000
Total	\$1,012,937	\$1,052,429	\$1,011,440	\$1,095,040

STAFFING SUMMARY:

(Full Time Equivalent)	FY 2008-09 *****	FY 2009-10 *****	FY 2010-11 *****
Administrator	1.00	0.70	0.70
Superintendent	1.00	0.70	1.00
Supervisor	1.00	1.00	1.00
Maintenance Workers	8.63	7.75	6.75
Irrigation Specialist	1.00	1.00	0.00
Mechanic	1.00	1.00	1.00
	13.63	12.15	10.45

CAPITAL OUTLAY:

Machinery & Equipment	<u>\$50,000</u>
	\$50,000

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

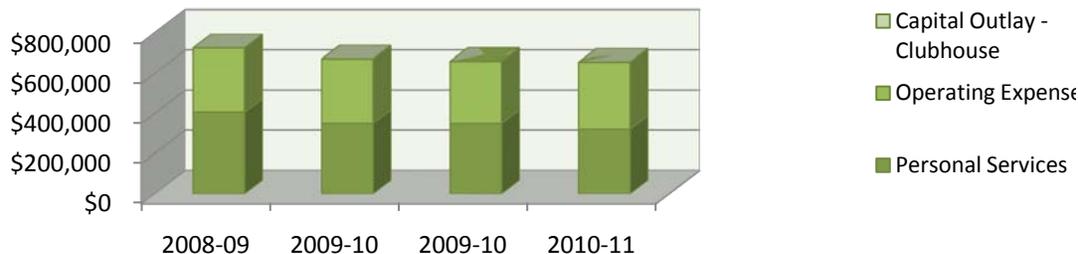
OBJ CODE	ACCOUNT DESCRIPTION	2007-08 AUDITED	2008-09 AUDITED	2009-10 ESTIMATED	2010-11 BUDGET
12-0	Salaries & Wages	\$376,966	\$409,207	\$357,174	\$369,508
14-0	Overtime	12,081	9,606	9,356	11,000
21-1	F.I.C.A.	24,201	26,270	22,669	23,591
21-2	Medicare	5,668	5,953	5,378	5,517
22-0	Retirement Contributions	39,835	40,657	34,177	37,895
23-0	Life & Health Ins.	120,106	138,436	160,913	156,901
23-2	OPEB	0	23,140	0	14,388
24-0	Worker's Compensation	7,425	13,149	8,706	8,754
25-0	Unemployment Compensation	1,553	1,452	1,626	1,903
	TOTAL PERSONAL SERVICES	\$587,835	\$667,869	\$600,000	\$629,457
31-0	Professional Services	\$1,536	\$0	\$6,900	\$2,000
34-0	Other Contractual Svcs.	44,423	42,169	101,876	149,310
34-1	Interdepartmental Svcs.	0	0	0	500
40-1	Gas & Oil	23,804	16,266	15,396	20,000
40-3	Repairs/Maint.-Equip. & Vehicles	823	0	0	0
40-4	Travel Expense	8	435	0	1,500
40-401	Car Allowance	2,790	3,720	3,720	0
41-0	Communications Service	2,843	1,793	2,241	2,100
42-0	Transportation	0	0	100	0
43-1	Electricity	4,161	5,816	4,745	6,000
43-2	Water	1,689	1,974	3,758	22,000
43-3	Sewer	2,713	3,161	3,326	4,200
44-2	Rentals/Leases-Road Equip.	7,335	2,141	362	2,500
45-0	Insurance	96,855	24,314	18,174	8,597
46-1	Repairs/Maint.-Buildings	1,508	572	236	1,700
46-2	Repairs/Maint.-Office Equip.	156	53	46	75
46-3	Repairs/Maint.-Equip.	39,401	42,857	34,032	55,000
47-0	Printing & Binding	280	0	0	0
49-0	Other Current Charges & Oblig.	719	612	348	500
51-0	Office Supplies	5,869	1,948	630	1,500
52-0	Operating Supplies	118,812	144,951	153,460	137,200
54-0	Books, Public., Memberships	565	184	339	700
54-1	Training-Education	865	0	310	200
	TOTAL OPERATING EXPENSE	\$357,156	\$292,966	\$350,000	\$415,582
61-0	Land	\$0	\$0	\$0	\$0
63-0	Improvements Other Than Bldg.	16,149	0	0	0
64-2	Office Furniture & Equip.	4,999	0	0	0
64-4	Machinery & Equip.-Other	15,451	52,102	61,440	50,000
	TOTAL CAPITAL OUTLAY	\$36,598	\$52,102	\$61,440	\$50,000
	*TOTAL PARKS *	\$981,589	\$1,012,937	\$1,011,440	\$1,095,040

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

DEPARTMENT:

Golf Course Operations -- #725100

Golf Course Operations Budget Trends



EXPENDITURE SUMMARY:

	2008-09 AUDITED *****	2009-10 BUDGET *****	2009-10 ESTIMATED *****	2010-11 BUDGET *****
Personal Services	\$406,296	\$350,762	\$350,000	\$320,879
Operating Expenses	319,862	320,761	310,000	334,783
Capital Outlay	3,306	0	1,500	0
Capital Outlay - Clubhouse	0	0	0	0
Total	\$729,463	\$671,523	\$661,500	\$655,662

STAFFING SUMMARY:

(Full Time Equivalent)

	FY 2008-09 *****	FY 2009-10 *****	FY 2010-11 *****
Golf Course Manager	1.00	1.00	1.00
Assistant Manager	1.00	0.00	0.00
Operations Specialist	1.00	0.00	0.00
Customer Service Specialist	1.00	2.13	2.13
P/T Attendants	6.13	5.75	3.75
Total	10.13	8.88	6.88

CAPITAL OUTLAY:

None

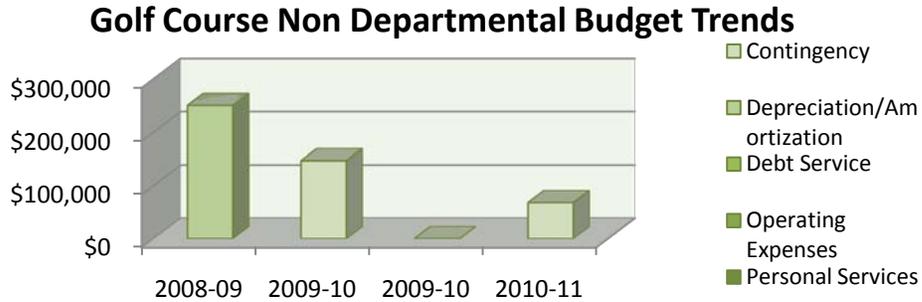
Performance Indicators <i>Golf Course</i>	*City Council <i>Goals</i>	2007/08 <i>Actual</i>	2008/09 <i>Estimate</i>	2009/10 <i>Proposed</i>	2010/11 <i>Proposed</i>
Number of Rounds	4.3	54,000	50,970	51,000	54,000
\$'s divided by round	4.3	\$32.52	\$37.24	\$38.59	\$30.29
Revenue divided by FTE's	4.3	77,156	83,403	96,805	95,795
Total Revenue	4.3	\$ 1,756,089	\$ 1,898,260	\$ 1,968,039	\$ 1,635,708
Number of Members	4.3	1,675	1,500	1,550	1,400

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

OBJ CODE	ACCOUNT DESCRIPTION	2007-08 AUDITED	2008-09 AUDITED	2009-10 ESTIMATED	2010-11 BUDGET
12-0	Salaries & Wages	\$329,511	\$300,117	\$280,335	\$240,230
14-0	Overtime	4,852	6,416	2,739	8,000
21-1	F.I.C.A.	21,213	18,953	15,805	15,390
21-2	Medicare	4,664	4,812	3,729	3,600
22-0	Retirement Contributions	20,768	16,315	10,470	12,664
23-0	Life & Health Insurance	38,238	45,797	28,827	32,215
23-2	OPEB	0	7,656	0	2,577
24-0	Worker's Compensation	1,203	1,242	5,706	4,962
25-0	Unemployment Compensation	0	4,988	2,389	1,241
	TOTAL PERSONAL SERVICES	\$420,448	\$406,296	\$350,000	\$320,879
31-0	Professional Services	\$0	\$0	\$0	\$0
34-0	Other Contractual Svcs.	36,499	36,373	43,450	30,500
34-1	Interdepartmental Services	1,493	0	0	220
40-1	Gas & Oil	836	149	186	500
40-3	Repairs & Maint.-Vehicles	1,768	1,369	1,095	518
40-4	Travel Expense	54	0	0	250
41-0	Communications Service	3,437	3,375	2,976	4,000
43-1	Electricity	54,814	56,421	49,379	54,000
43-2	Water	3,205	3,202	2,871	3,000
43-3	Sewer	6,379	6,407	5,796	6,600
44-2	Rentals/Leases-Road Equip.	55,622	57,840	57,840	72,500
45-0	Insurance	12,282	6,204	4,578	9,694
46-1	Repairs/Maint.-Buildings	1,884	3,217	7,490	10,000
46-2	Repairs/Maint.-Office Equip.	2,965	2,810	2,755	3,000
46-3	Repairs/Maint.-Equipment	596	3,367	1,325	4,000
47-0	Printing & Binding	719	180	258	2,000
48-0	Promotional Activities	582	2,643	2,024	4,000
49-0	Other Current Chgs. & Oblig.	6,884	7,562	8,854	8,000
49-25	Stormwater Payment	43,654	47,203	54,301	54,301
51-0	Office Supplies	1,865	1,998	1,630	1,700
52-0	Operating Supplies	23,671	20,408	16,953	27,000
32-142	Cost of Goods Sold	56,706	58,349	45,591	37,000
54-0	Books, Public., Memberships	2,499	785	648	1,200
54-1	Training-Education	104	0	0	800
	TOTAL OPERATING EXPENSE	\$318,518	\$319,862	\$310,000	\$334,783
61-0	Land	\$0	\$0	\$0	\$0
64-2	Office Furniture & Equipment	856	3,306	1,500	0
	TOTAL CAPITAL OUTLAY	\$856	\$3,306	\$1,500	\$0
	*TOTAL PARKS *	\$739,823	\$729,463	\$661,500	\$655,662

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

DEPARTMENT: Non Departmental -- #419900



EXPENDITURE SUMMARY:

	2008-09 AUDITED *****	2009-10 BUDGET *****	2009-10 ESTIMATED *****	2010-11 BUDGET *****
Personal Services	\$0	\$0	\$0	\$0
Operating Expenses	0	0	0	0
Administrative Charge	76,336	97,378	97,378	99,055
Debt Service	0	0	0	0
Depreciation/Amortization	250,580	0	0	0
Fund Transfers	0	0	0	0
Contingency	0	146,709	0	68,028
Total	\$326,916	\$244,087	\$97,378	\$167,083

STAFFING SUMMARY:

(Full Time Equivalent)	FY 2008-09 *****	FY 2009-10 *****	FY 2010-11 *****
	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	2007-08 AUDITED	2008-09 AUDITED	2009-10 ESTIMATED	2010-11 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
49-0	Other Current Chgs.& Oblig.	0	0	0	0
49-3	Administrative Charges	18,018	76,336	97,378	99,055
49-850	Other Current Charges	0	0	0	0
	TOTAL OPERATING EXPENSE	\$18,018	\$76,336	\$97,378	\$99,055
71-0	Principal	\$0	\$0	\$0	\$0
72-1	Interest	0	0	0	0
99-0	Depreciation	283,576	250,580	0	0
99-3	Amortization	0	0	0	0
	TOTAL DEBT SERVICE	\$283,576	\$250,580	\$0	\$0
01-0	Contingency Fund	\$0	\$0	\$0	\$68,028
81-0	Fund Transfers	0	0	0	0
	TOTAL NON-EXPENDITURES	\$0	\$0	\$0	\$68,028
	TOTAL	\$301,594	\$326,916	\$97,378	\$167,083