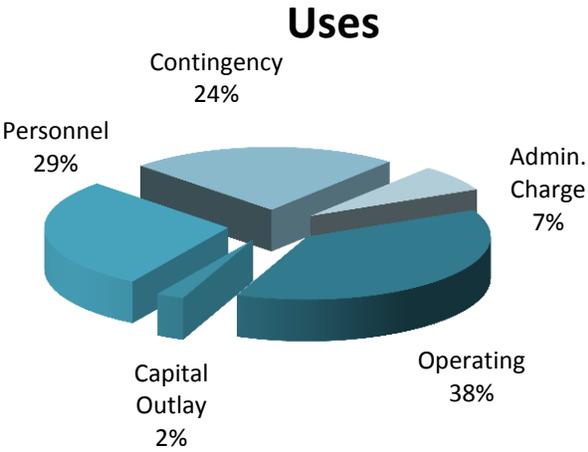
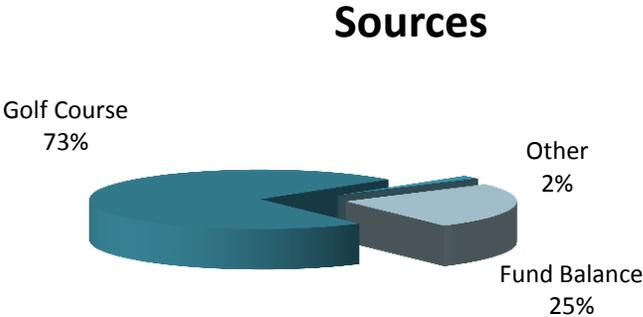


# CITY OF PORT ST. LUCIE GOLF COURSE FUND ANNUAL BUDGET 2013-14

Revenue Source	Amount
Golf Course Fees	\$1,542,425
Transfer In	0
Fund Balance	528,742
Other	37,800
<b>Total</b>	<b>\$2,108,967</b>



Expenditure by Function	Amount
Personal Services	\$602,730
Operating Expenses	801,395
Capital Outlay	52,000
Debt Service	8258
Administrative Charge	145,908
Contingency	498,676
<b>Total</b>	<b>\$2,108,967</b>

## **Saints Golf Course Fund**

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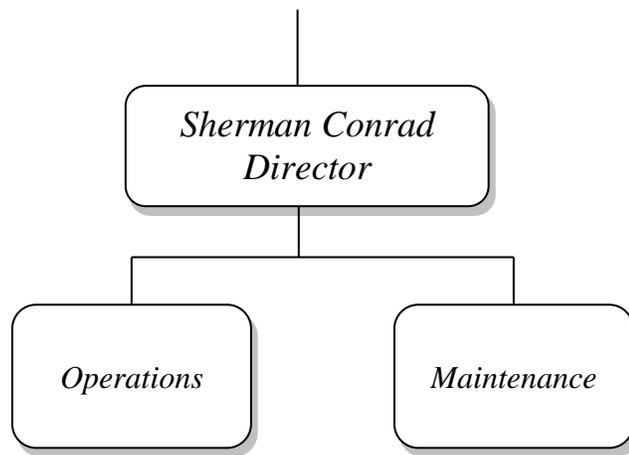
This enterprise fund tracks the financial activity of the City's Golf Course. In past years the budgetary policy allowed for an annual transfer from the City's General Fund of 20 – 25% of the Saint's budget. However, beginning in FY 2011-12 there was no longer a subsidy of tax dollars needed for this enterprise fund. The budget calls for earning \$1.3 million in greens fees plus several small revenues to fund the operations of the City Golf Course. It is

projected that a balance of \$520 thousand will carry into the FY 2013-14 budget. There is only inflation to the current level of operating costs being addressed as there are the same changes to personal services. This fund is also holding a 15% financial policy contingency (\$210,619) with this adopted budget plus a balance for future years of \$279,729 which can fund future renovations and replacement equipment.

**CITY OF PORT ST. LUCIE**  
**APPROVED BUDGET - GOLF COURSE FUND**  
**FY 2013-14**

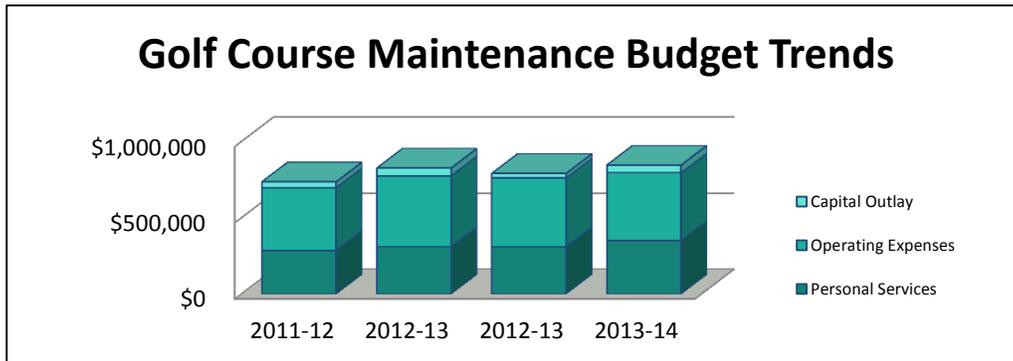
	AUDITED 2010-11 *****	AUDITED 2011-12 *****	ESTIMATED 2012-13 *****	APPROVED 2013-14 *****
<b>REVENUES &amp; SOURCES:</b>				
Golf Course Fees	\$1,565,590	\$1,468,561	\$1,498,200	\$1,542,425
Loan Proceeds	0	0	72,340	0
Transfer in from #001	210,000	0	0	0
Transfer in from #110	0	0	0	0
Transfer in #301	0	0	8,597	0
Interest Income & Misc.	92,269	26,652	42,360	37,800
Budgeted Cash Carryforward	0	0	505,163	528,742
TOTAL	<u>\$1,867,859</u>	<u>\$1,495,213</u>	<u>\$2,126,660</u>	<u>\$2,108,967</u>
<b>EXPENDITURES:</b>				
Personal Services	876,182	525,445	550,000	602,730
Operating Expenses	702,007	830,253	881,340	801,395
Capital Outlay	91,688	36,786	31,500	52,000
Capital Outlay - Clubhouse	0	0	0	0
Debt Service	0	0	0	8,258
Administrative Charge	99,060	98,664	135,078	145,908
Depreciation/Amortization	266,119	268,755	0	0
Fund Transfer	0	0	0	0
Contingency - Future Years	0	0	0	288,057
Contingency	0	0	0	210,619
TOTAL	<u>\$2,035,057</u>	<u>\$1,759,904</u>	<u>\$1,597,918</u>	<u>\$2,108,967</u>
<b>SURPLUS &lt;DEFICIT&gt;</b>	<u>(\$167,198)</u>	<u>(\$264,691)</u>	<u>\$528,742</u>	<u>\$0</u>

# *Golf Course*



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

**DEPARTMENT:** Golf Course Maintenance -- #725000



**EXPENDITURE SUMMARY:**

	2011-12 AUDITED *****	2012-13 BUDGET *****	2012-13 ESTIMATED *****	2013-14 BUDGET *****
Personal Services	\$285,720	\$310,322	\$310,000	\$348,422
Operating Expenses	411,819	464,561	450,000	446,036
Capital Outlay	36,786	49,900	30,000	50,000
Total	<u>\$734,325</u>	<u>\$824,783</u>	<u>\$790,000</u>	<u>\$844,458</u>

**STAFFING SUMMARY:**

(Full Time Equivalent)	FY 2011-12 *****	FY 2012-13 *****	FY 2013-14 *****
Administrator	0.70	0.70	1.00
Superintendent	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00
	<u>3.70</u>	<u>3.70</u>	<u>4.00</u>

**CAPITAL OUTLAY:**

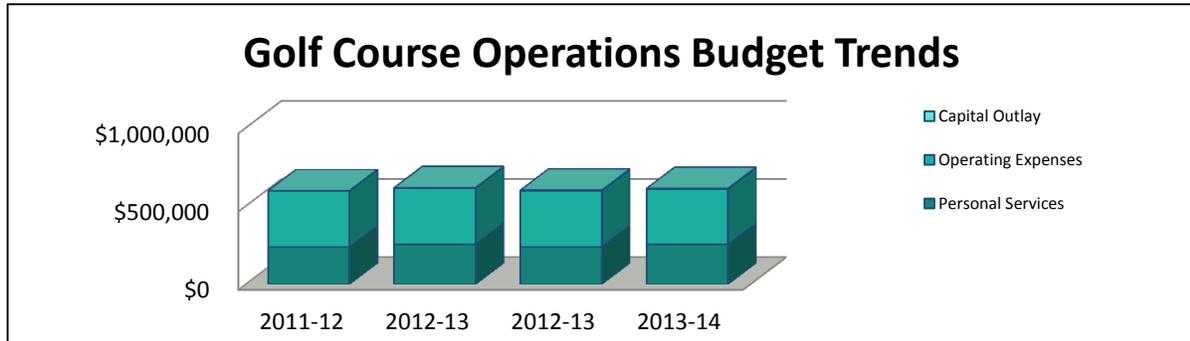
Replace (2) Greens Triplex & (2) Utility Carts	<u>50,000</u>
Totals	<u>50,000</u>

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

OBJ CODE	ACCOUNT DESCRIPTION	2010-11 AUDITED	2011-12 AUDITED	2012-13 ESTIMATED	2013-14 BUDGET
12-0	Salaries & Wages	\$348,744	\$181,037	\$198,505	\$224,193
14-0	Overtime	10,839	3,693	1,271	6,000
21-1	F.I.C.A.	22,758	11,109	12,274	14,272
21-2	Medicare	5,163	2,728	2,789	3,338
22-0	Retirement Contributions	34,065	14,847	35,104	24,170
23-0	Life & Health Ins.	130,751	50,921	55,333	63,384
23-2	OPEB	7,703	13,355	0	7,915
24-0	Worker's Compensation	8,754	8,031	4,723	3,999
25-0	Unemployment Compensation	0	0	0	1,151
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$568,777</b>	<b>\$285,720</b>	<b>\$310,000</b>	<b>\$348,422</b>
31-0	Professional Services	\$0	\$3,426	\$2,400	\$2,000
34-0	Other Contractual Svcs.	87,545	158,816	195,177	203,200
34-1	Interdepartmental Svcs.	0	0	0	500
40-1	Gas & Oil	18,637	22,957	22,651	22,500
40-3	Repairs/Maint.-Equip. & Vehicles	0	288	0	0
40-4	Travel Expense	0	7	0	500
40-401	Car Allowance	2,480	0	0	0
41-0	Communications Service	2,557	2,414	1,404	1,500
41-001	Cell Phone Allowance	0	0	1,050	600
42-0	Transportation	47	0	37	0
43-1	Electricity	6,066	5,704	5,058	6,000
43-2	Water	2,268	3,054	2,548	2,000
43-205	Reuse Water	0	0	0	4,000
43-3	Sewer	3,828	4,605	3,587	4,200
44-2	Rentals/Leases-Road Equip.	11,821	5,501	8,688	3,500
45-0	Insurance	8,598	8,325	5,836	6,661
46-1	Repairs/Maint.-Buildings	20,825	855	2,726	1,700
46-2	Repairs/Maint.-Office Equip.	0	0	0	75
46-3	Repairs/Maint.-Equip.	37,579	29,436	35,143	50,000
47-0	Printing & Binding	0	0	900	0
49-0	Other Current Charges & Oblig.	369	1,101	73	1,250
51-0	Office Supplies	526	1,713	489	1,500
52-0	Operating Supplies	153,802	163,616	161,927	133,600
54-0	Books, Public., Memberships	315	0	250	550
54-1	Training-Education	90	0	55	200
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$357,351</b>	<b>\$411,819</b>	<b>\$450,000</b>	<b>\$446,036</b>
61-0	Land	\$0	\$0	\$0	\$0
63-0	Improvements Other Than Bldg.	0	0	0	0
64-2	Office Furniture & Equip.	0	655	8,107	0
64-4	Machinery & Equip.-Other	59,541	36,132	21,893	50,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$59,541</b>	<b>\$36,786</b>	<b>\$30,000</b>	<b>\$50,000</b>
	<b>*TOTAL PARKS *</b>	<b>\$985,669</b>	<b>\$734,325</b>	<b>\$790,000</b>	<b>\$844,458</b>

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

**DEPARTMENT:** Golf Course Operations -- #725100



**EXPENDITURE SUMMARY:**

	2011-12 AUDITED *****	2012-13 BUDGET *****	2012-13 ESTIMATED *****	2013-14 BUDGET *****
Personal Services	\$239,726	\$256,198	\$240,000	\$254,308
Operating Expenses	357,813	359,266	359,000	355,359
Capital Outlay	0	1,500	1,500	2,000
<b>Total</b>	<b>\$597,539</b>	<b>\$616,964</b>	<b>\$600,500</b>	<b>\$611,667</b>

**STAFFING SUMMARY:**

(Full Time Equivalent)	FY 2011-12 *****	FY 2012-13 *****	FY 2013-14 *****
Pro Shop Manager	1.00	1.00	1.00
Facility Maintenance	0.00	0.00	0.63
Customer Service Specialist	2.75	2.75	2.75
P/T Attendants	1.88	1.88	1.25
<b>Totals</b>	<b>5.63</b>	<b>5.63</b>	<b>5.63</b>

**CAPITAL OUTLAY:**

Replace (2) Computers	2,000
<b>Totals</b>	<b>2,000</b>

<i>Performance Indicators</i> <i>Golf Course</i>	<i>*City Council Goals</i>	<i>2010/11 Actual</i>	<i>2011/12 Actual</i>	<i>2012/13 Actual</i>	<i>2013/14 Proposed</i>
Number of Rounds	2.5	57,236	52,319	51,576	54,042
\$'s divided by round	2.5	\$28.96	\$28.53	\$28.89	\$29.10
Revenue divided by FTE's	2.5	104,400	160,023	154,751	163,335
Total Revenue	2.5	\$ 1,657,880	\$ 1,493,018	\$ 1,490,252	\$ 1,572,925
Number of Members	2.5	1,078	903	891	1,000

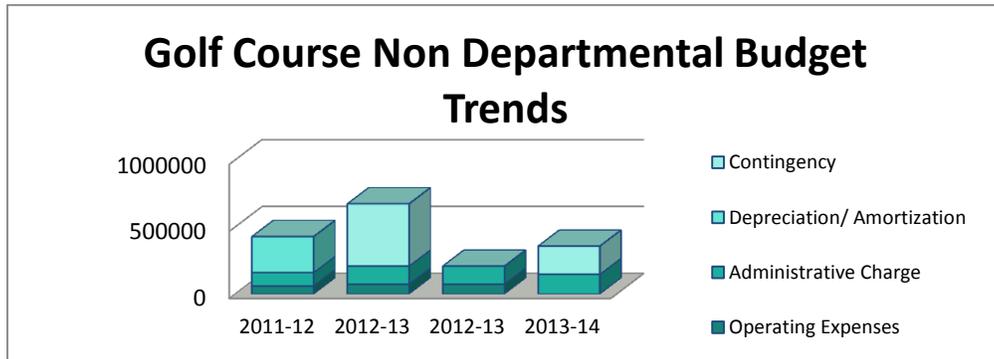
\*City Council Goals - ties back to City Council Goals and Objectives on page 18.

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

OBJ CODE	ACCOUNT DESCRIPTION	2010-11 AUDITED	2011-12 AUDITED	2012-13 ESTIMATED	2013-14 BUDGET
12-0	Salaries & Wages	\$234,254	\$177,050	\$184,011	\$187,260
14-0	Overtime	6,982	6,556	6,801	8,000
21-1	F.I.C.A.	14,486	10,951	10,753	12,106
21-2	Medicare	4,090	2,566	2,589	2,831
22-0	Retirement Contributions	11,012	7,382	7,881	10,771
23-0	Life & Health Insurance	26,846	25,336	24,296	25,104
23-2	OPEB	1,376	3,727	0	3,958
24-0	Worker's Compensation	4,962	4,095	3,669	3,302
25-0	Unemployment Compensation	3,398	2,064	0	976
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$307,406</b>	<b>\$239,726</b>	<b>\$240,000</b>	<b>\$254,308</b>
31-0	Professional Services	\$0	\$0	\$0	\$0
34-0	Other Contractual Svcs.	29,969	29,400	31,597	32,500
34-1	Interdepartmental Services	0	0	0	220
40-1	Gas & Oil	224	53	0	500
40-3	Repairs & Maint.-Vehicles	430	1,700	828	320
40-4	Travel Expense	0	0	0	250
41-0	Communications Service	3,279	2,824	2,870	3,000
43-1	Electricity	44,869	52,081	47,494	53,000
43-2	Water	2,525	3,357	3,637	3,000
43-3	Sewer	6,973	6,762	7,316	6,600
43-4	Gas	0	13,159	11,118	10,000
43-5	Cable	0	103	103	0
44-2	Rentals/Leases-Road Equip.	84,199	79,601	80,247	81,000
45-0	Insurance	9,693	9,789	7,522	8,036
46-1	Repairs/Maint.-Buildings	6,210	13,496	6,486	10,000
46-2	Repairs/Maint.-Office Equip.	5,017	3,053	2,443	3,000
46-3	Repairs/Maint.-Equipment	1,438	4,088	2,438	4,000
47-0	Printing & Binding	234	1,825	1,166	2,000
48-0	Promotional Activities	5,589	2,822	8,719	4,000
49-0	Other Current Chgs. & Oblig.	4,616	5,667	3,655	6,000
49-25	Stormwater Payment	68,183	68,183	68,183	68,183
51-0	Office Supplies	2,541	2,483	2,270	1,700
52-0	Operating Supplies	16,379	18,551	20,485	19,850
32-142	Cost of Goods Sold	50,253	37,675	49,332	37,000
54-0	Books, Public., Memberships	2,036	1,140	1,094	1,200
54-1	Training-Education	0	0	0	0
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$344,656</b>	<b>\$357,813</b>	<b>\$359,000</b>	<b>\$355,359</b>
61-0	Land	\$0	\$0	\$0	\$0
64-2	Office Furniture & Equipment	0	0	1,500	2,000
64-4	Other Machinery & Equip.	32,147	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$32,147</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$2,000</b>
	<b>*TOTAL PARKS *</b>	<b>\$684,209</b>	<b>\$597,539</b>	<b>\$600,500</b>	<b>\$611,667</b>

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

**DEPARTMENT:** Non Departmental -- #419900



**EXPENDITURE SUMMARY:**

	2011-12 AUDITED *****	2012-13 BUDGET *****	2012-13 ESTIMATED *****	2013-14 BUDGET *****
Operating Expenses	\$60,621	\$72,340	\$72,340	\$0
Administrative Charge	98,664	135,078	135,078	145,908
Depreciation/ Amortization	268,755	0	0	0
Debt Service	0	0	0	8,258
Contingency	0	464,646	0	210,619
<b>Total</b>	<b>\$428,040</b>	<b>\$672,064</b>	<b>\$207,418</b>	<b>\$364,785</b>

**STAFFING SUMMARY:**

(Full Time Equivalent)	FY 2011-12 *****	FY 2012-13 *****	FY 2013-14 *****
	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	2010-11 AUDITED	2011-12 AUDITED	2012-13 ESTIMATED	2013-14 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
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
31-0	Professional Services	\$0	\$0	\$0	\$0
34-0	Other Contractual	0	60,621	72,340	0
45-0	Insurance	0	0	0	0
49-0	Other Current Chgs.& Oblig.	0	0	0	0
49-3	Administrative Charges	99,060	98,664	135,078	145,908
49-850	Other Current Charges	0	0	0	0
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$99,060</b>	<b>\$159,285</b>	<b>\$207,418</b>	<b>\$145,908</b>
71-0	Principal	\$0	\$0	\$0	\$8,258
72-1	Interest	0	0	0	0
99-0	Depreciation	266,119	268,755	0	0
99-3	Amortization	0	0	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>\$266,119</b>	<b>\$268,755</b>	<b>\$0</b>	<b>\$8,258</b>
01-0	Contingency Fund	\$0	\$0	\$0	\$210,619
81-0	Fund Transfers	0	0	0	0
	<b>TOTAL NON-EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$210,619</b>
	<b>*TOTAL*</b>	<b>\$365,179</b>	<b>\$428,040</b>	<b>\$207,418</b>	<b>\$364,785</b>