

**CITY OF FORT PIERCE, FLORIDA  
FUND EVALUATION REPORT  
FOR THE MONTH ENDING  
November 30, 2017**

Evaluation Criteria	General Fund	Marina Fund	Solid Waste	Golf Course	Sunrise Theatre	Building & Code
The revenue projections for the fund are on target.	Yes	Yes	Yes	No	Yes	No
The expense budget is on target.	Yes	Yes	Yes	No	Yes	Yes
Positive Net Operating Income	Yes	Yes	Yes	No	Yes	No
The fund cash balance is positive.	Yes	Yes	Yes	No	No	Yes
The fund current financial position is stable.	Yes	Yes	Yes	No	Yes	Yes

Evaluation Criteria	CRA Operating	103 CDBG	105 SHIP	106 HHR	403 Stormwater
The revenue projections for the fund are on target.	Yes	Yes	Yes	Yes	Yes
The expense budget is on target.	Yes	Yes	Yes	Yes	Yes
The fund cash balance is positive.	No	Yes	Yes	Yes	Yes
The fund current financial position is stable.	Yes	Yes	Yes	Yes	Yes

City of Fort Pierce  
Monthly Financial Report  
**For the Month Ending November 30, 2017 (Preliminary)**  
(17% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
<b>Beginning Available Resources</b>		\$	<b>6,819,600</b>	
<b>Revenue:</b>				
Taxes	\$ 20,820,530	\$	3,066,826	14.73%
Licenses & Permits	361,500		296,233	81.95%
Intergovernmental	3,259,000		526,917	16.17%
Charges for Services	249,700		56,162	22.49%
Fines & Forfeitures	218,000		27,201	12.48%
Miscellaneous Revenue	2,268,346		278,373	12.27%
Interfund Transfers	2,683,710		0	0.00%
Contribution from Enterprise	7,040,848		15,000	0.21%
Appropriated Fund Balance	564,565		0	0.00%
Restricted Revenue	(600,000)		0	0.00%
<b>Total Revenue</b>	<b>\$ 36,866,199</b>	<b>\$</b>	<b>4,266,712</b>	<b>11.57%</b>

Expenditures:	Budget		FYTD	%
City Commission	\$ 239,208	\$	35,275	14.75%
City Manager	567,103		98,691	17.40%
City Attorney	725,698		96,765	13.33%
City Clerk	330,926		48,366	14.62%
Human Resources	492,035		85,526	17.38%
Finance	833,699		143,646	17.23%
IT	1,129,314		129,405	11.46%
Purchasing	258,451		36,819	14.25%
Planning	505,246		81,593	16.15%
Code Enforcement	948,661		284,312	29.97%
Police	14,008,168		2,594,257	18.52%
Public Works/Director	96,228		12,572	13.06%
Public Works/Fleet Maint.	589,999		112,819	19.12%
Public Works/Facilities Maint.	948,509		181,191	19.10%
Public Works/Parks & Grounds	2,025,903		364,417	17.99%
Public Works/Streets	1,803,549		348,043	19.30%
Engineering	1,223,747		144,912	11.84%
Riverwalk	171,202		29,201	17.06%
Administrative	9,988,552		1,067,611	10.69%
<b>Total Expenditures</b>	<b>\$ 36,886,199</b>	<b>\$</b>	<b>5,895,419</b>	<b>15.98%</b>

<b>Net Resources</b>	<b>\$ (1,628,707)</b>
<b>Total Available Resources</b>	<b>\$ 5,190,893</b>
<b>Less:</b>	
10% Budget Reserve	(3,688,620)
Reserve	(600,000)
<b>Unrestricted Resources</b>	<b>\$ 902,273</b>

## Special Revenue Funds

FPRA	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 373,979</b>	
<b>Beginning Available Resources</b>			
Taxes	5,240,683	0	0.00%
Licenses & Permits	0	0	0.00%
Intergovernmental	0	979	0.00%
Miscellaneous Revenue	182,500	26,269	14.39%
Transfers	550,967	0	0.00%
<b>Total Revenue</b>	<b>5,974,150</b>	<b>27,248</b>	<b>0.46%</b>
<b>Expenses:</b>			
Operating	313,000	89,523	28.60%
Capital Outlay	0	25,282	0.00%
Other Programs & Projects	20,000	0	0.00%
Transfers	5,641,150	0	0.00%
<b>Total Expenses</b>	<b>5,974,150</b>	<b>114,805</b>	<b>1.92%</b>
<b>Net Resources</b>		<b>(87,556)</b>	
<b>Unrestricted Resources</b>	<b>\$</b>	<b>286,423</b>	

Grant Administration	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 990,224</b>	
<b>Revenue:</b>			
Program Income	0	3,163	0.00%
Misc. Revenue	242,500	1,626	0.67%
Interfund Transfers	27,000	0	0.00%
<b>Total Revenue</b>	<b>269,500</b>	<b>4,788</b>	<b>1.78%</b>
<b>Expenses:</b>			
Personnel Services	88,466	12,964	0.00%
Operating	181,034	250	0.14%
Transfers	0	0	0.00%
<b>Total Expenses</b>	<b>269,500</b>	<b>13,214</b>	<b>4.90%</b>
<b>Net Resources</b>		<b>(8,426)</b>	
<b>Unrestricted Resources</b>	<b>\$</b>	<b>981,798</b>	

CDBG	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 733,916</b>	
<b>Revenue:</b>			
Intergovernmental Revenue	945,538	0	0.00%
Misc. Revenue	0	1,644	0.00%
Transfers	25,177	0	0.00%
<b>Total Revenue</b>	<b>970,715</b>	<b>1,644</b>	<b>0.17%</b>
<b>Expenses:</b>			
Administrative	256,141	38,848	15.17%
Rehabilitation Department	40,000	3,550	8.87%
Capital Outlay	0	0	0.00%
Economic Development	260,000	9,878	3.80%
Public Service	90,000	0	0.00%
Unencumbered	0	0	0.00%
Roll Over Expenditures	324,574	32,043	9.87%
<b>Total Expenses</b>	<b>970,715</b>	<b>84,320</b>	<b>8.69%</b>
<b>Net Resources</b>		<b>(82,676)</b>	
<b>Unrestricted Resources</b>	<b>\$</b>	<b>651,241</b>	

SHIP	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 447,777</b>	
<b>Revenue:</b>			
SHIP	260,000	0	0.00%
Program Income	40,000	0	0.00%
Misc. Revenue	500	606	0.00%
Carry Over Funding	430,974	0	0.00%
<b>Total Revenue</b>	<b>731,474</b>	<b>606</b>	<b>0.08%</b>
<b>Expenses:</b>			
Operating	25,000	65	0.26%
Grants/Programs & Projects	706,474	20,260	2.87%
<b>Total Expenses</b>	<b>731,474</b>	<b>20,325</b>	<b>2.78%</b>
<b>Net Resources</b>		<b>(19,719)</b>	
<b>Unrestricted Resources</b>	<b>\$</b>	<b>428,058</b>	

## Enterprise Funds

Marina	Budget	YTD	%
<b>Beginning Available Resources</b>		\$ 502,287	
<b>Revenue:</b>			
Grants	773,850	0	0.00%
Charges for Services	1,495,000	281,408	18.82%
Misc. Revenue	1,547,000	239,290	15.47%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	317,790	0	0.00%
<b>Total Revenue</b>	<b>4,133,640</b>	<b>520,697</b>	<b>12.60%</b>
<b>Expenses:</b>			
Personnel Services	510,094	66,402	13.02%
Operating	3,183,437	456,706	14.35%
Capital	702,675	9,971	1.42%
Debt Service	451,123	0	0.00%
Non Operating	404,831	6,240	1.54%
<b>Total Expenses</b>	<b>5,252,160</b>	<b>539,318</b>	<b>10.27%</b>
<b>Plus Depreciation</b>		<b>186,422</b>	
<b>Net Resources</b>		<b>167,801</b>	
<b>Unrestricted Resources Available</b>		<b>\$ 670,088</b>	

Golf Course	Budget	YTD	%
<b>Beginning Available Resources</b>		\$ (281,709)	
<b>Revenue:</b>			
Charges for Services	1,177,938	137,701	11.69%
Misc. Revenue	125,750	17,454	13.88%
Approp Retained Earnings	0	0	0.00%
<b>Total Revenue</b>	<b>1,303,688</b>	<b>155,156</b>	<b>11.90%</b>
<b>Expenses:</b>			
Personnel Services	162,568	104,562	64.32%
Operating	1,202,208	239,788	19.95%
Capital	6,000	0	0.00%
Non Operating	32,641	0	0.00%
<b>Total Expenses</b>	<b>1,403,417</b>	<b>344,351</b>	<b>24.54%</b>
<b>Plus Depreciation</b>		<b>22,690</b>	
<b>Net Resources</b>		<b>(166,505)</b>	
<b>Unrestricted Resources Available</b>		<b>\$ (448,214)</b>	

Building	Budget	YTD	%
<b>Beginning Available Resources</b>		\$ 805,780	
<b>Revenue:</b>			
Licenses & Permits	1,355,000	194,749	14.37%
Charges for Services	22,000	5,428	24.67%
Fine & Forfeits	3,000	0	0.00%
Misc. Revenue	16,000	4,125	0.00%
Transfers	0	0	0.00%
Approp Retained Earnings	109,102	0	0.00%
<b>Total Revenue</b>	<b>1,505,102</b>	<b>204,302</b>	<b>13.57%</b>
<b>Expenses:</b>			
Personnel Services	1,151,402	133,411	11.59%
Operating	353,700	100,827	28.51%
Capital	0	151,000	0.00%
Non Operating	5,277	0	0.00%
<b>Total Expenses</b>	<b>1,510,379</b>	<b>385,238</b>	<b>25.51%</b>
<b>Plus Depreciation</b>		<b>0</b>	
<b>Net Resources</b>		<b>(180,936)</b>	
<b>Unrestricted Resources Available</b>		<b>\$ 624,844</b>	

Solid Waste	Budget	YTD	%
<b>Beginning Available Resources</b>		\$ 950,016	
<b>Revenue:</b>			
Charges for Services	6,219,000	1,273,038	20.47%
Misc. Revenue	4,000	5,251	131.26%
Approp Retained Earnings	563,166	0	0.00%
<b>Total Revenue</b>	<b>6,786,166</b>	<b>1,278,288</b>	<b>18.84%</b>
<b>Expenses:</b>			
Personnel Services	2,153,142	370,123	17.19%
Operating	3,591,783	454,581	12.66%
Capital	150,000	60,728	40.49%
Non Operating	1,178,659	15,000	1.27%
<b>Total Expenses</b>	<b>7,073,584</b>	<b>900,432</b>	<b>12.73%</b>
<b>Plus Depreciation</b>		<b>47,903</b>	
<b>Net Resources</b>		<b>425,759</b>	
<b>Unrestricted Resources Available</b>		<b>\$ 1,375,775</b>	

Sunrise Theatre	Budget	YTD	%
<b>Beginning Available Resources</b>		\$ (534,246)	
<b>Revenue:</b>			
Grants	0	0	0.00%
Charges for Services	3,085,000	880,899	28.55%
Misc. Revenue	333,100	14,050	4.22%
Transfers	450,000	0	0.00%
<b>Total Revenue</b>	<b>3,868,100</b>	<b>894,949</b>	<b>23.14%</b>
<b>Expenses:</b>			
Personnel Services	657,865	109,826	16.69%
Operating	3,742,735	366,807	9.80%
Capital	2,500	0	0.00%
Non Operating	0	0	0.00%
<b>Total Expenses</b>	<b>4,403,100</b>	<b>476,633</b>	<b>10.82%</b>
<b>Plus Depreciation</b>		<b>89,285</b>	
<b>Net Resources</b>		<b>507,601</b>	
<b>Unrestricted Resources Available</b>		<b>\$ (26,645)</b>	

Stormwater	Budget	YTD	%
<b>Beginning Available Resources</b>		\$ 1,224,843	
<b>Revenue:</b>			
Federal Grants	0	0	0.00%
State Grants	0	0	0.00%
Charges for Services	2,542,540	332,373	13.07%
Misc. Revenue	15,000	175	1.17%
Transfers	0	0	0.00%
Approp Retained Earnings	484,828	0	0.00%
<b>Total Revenue</b>	<b>3,042,368</b>	<b>332,548</b>	<b>10.93%</b>
<b>Expenses:</b>			
Personnel Services	0	0	0.00%
Operating	3,017,238	819,231	27.15%
Capital	5,000	0	0.00%
Non Operating	1,206,130	0	0.00%
<b>Total Expenses</b>	<b>4,228,368</b>	<b>819,231</b>	<b>19.37%</b>
<b>Plus Depreciation</b>		<b>99,160</b>	
<b>Net Resources</b>		<b>(387,523)</b>	
<b>Unrestricted Resources Available</b>		<b>\$ 837,320</b>	

**RESTRICTED REVENUE RECONCILIATION  
THRU 11/30/2017**

	Receipts Budget 2010-2014	Receipts Budget 2014-2015	Receipts Budget 2015-16	Receipts Budget 2016-17	Receipts Budget 2017-18		Total Receipts	Expenses Budget 2010-2014	Expenses Budget 2014-2015	Expenses Budget 2015-2016	Expenses Budget 2016-2017	Expenses Budget 2017-18	Committed	Expend Total	Balance FY2018
Parks MSTU	1,199,340.01	151,555.00	122,958.00	193,738.00	17,526.00		1,685,117.01	399,714.00	260,145.00	197,819.40	105,960.00		0.00	963,638.40	721,478.61
Grants	186,300.00						186,300.00	186,300.00						186,300.00	0.00
Art in Public Places	208,722.00						208,722.00	23,738.15			180,400.00			204,138.15	4,583.85
Royalties (Gaming)	289,837.42	42,165.03	35,026.31	37,007.10		2d	404,035.86	230,922.71 a					0.00 (1) (2)	230,922.71	173,113.15
Tree Preservation Fees	16,900.00	17,700.00	350.00	350.00			35,300.00	5,136.88	3,831.10	14,856.96	1,980.99			25,805.93	9,494.07
Sidewalks PILO	938.22	13,779.00	0.00	33,621.63	7,976.06		56,314.91							0.00	56,314.91
Parking PILO	16,000.00	2,000.00	34,000.00	500.00	500.00		53,000.00							0.00	53,000.00
Clean & Safe Initiative					25,998.00		25,998.00							0.00	25,998.00
Storm Water Utility Fee	28,098.22	8,065.48	8,132.58	9,686.16	16.00		53,998.44						0.00	0.00	53,998.44
Road Impact Fees	355,663.63	116,573.34	246,932.06	299,620.12	161.42		1,018,950.57	137,687.14	19,125.95	0.00	196,543.85	40,633.75	0.00 (3) (6)	393,990.69	624,959.88
Park Impact Fees	190,355.08	26,241.54	43,724.83	60,829.41	87.04		321,237.90	77,104.56	99,072.00				0.00 (2) (4)	176,176.56	145,061.34
Building Impact Fees	78,999.30	18,260.11	39,594.08	32,552.15	47.32		169,452.96	8,735.09					0.00 (2)(6)	8,735.09	160,717.87
Solid Waste	21,290.59	7,355.23	6,654.21	19,533.24	15.27		54,848.54	19,233.86					0.00 (5)	19,233.86	35,614.68
Impact Admin Fee	22,925.31	5,718.41	11,411.91	9,597.63			49,653.26	18,233.88	1,440.94	494.18	4.00			20,173.00	29,480.26
Multimodal Transportation	4,000.00						4,000.00							0.00	4,000.00
PFSRD Parks and Recreation	7,500.00						7,500.00	7,500.00					0.00	7,500.00	0.00
PFSRD Road Improvements	129,258.58						129,258.58	73,529.71						73,529.71	55,728.87
Other Miscell. Restricted	48,808.29	76,958.91	235,541.10				361,308.30	48,808.29					(1)	48,808.29	312,500.01
Sunrise Theatre Capital Fee	0.00	0.00		132,916.00	27,638.00		160,554.00				96,825.00			96,825.00	63,729.00
Sale of Surplus Land-FPRA	0.00	0.00		1,094,829.09			1,094,829.09							0.00	1,094,829.09
Sale of Surplus Land-City	0.00	0.00		50.00			50.00							0.00	50.00
Uncommitted Funds	35,539.28	4,930.10	47,052.73	25,030.60	1,507.68		114,060.39	31,139.56						31,139.56	82,920.83
	2,840,475.93	491,302.15	831,377.81	1,949,861.13	81,472.79		6,194,489.81	1,267,783.83	383,614.99	213,170.54	581,713.84	40,633.75	0.00	2,486,916.95	3,707,572.86