

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE MONTH ENDING
January 31, 2018**

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	Yes	Yes	Yes
The expense budget is on target.	Yes	Yes	Yes	No	Yes	Yes
Positive Net Operating Income	Yes	Yes	Yes	No	Yes	Yes
The fund cash balance is positive.	Yes	Yes	Yes	No	No	Yes
The fund current financial position is stable.	Yes	Yes	Yes	No	No	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 January 31, 2018 (Preliminary)
(33% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
Beginning Available Resources		\$	6,169,646	
Revenue:				
Taxes	\$ 20,820,530	\$	14,416,709	69.24%
Licenses & Permits	361,500		369,898	102.32%
Intergovernmental	3,259,000		1,106,692	33.96%
Charges for Services	249,700		111,441	44.63%
Fines & Forfeitures	218,000		74,113	34.00%
Miscellaneous Revenue	2,268,346		574,057	25.31%
Interfund Transfers	2,683,710		2,783,938	103.73%
Contribution from Enterprise	7,040,848		277,500	3.94%
Appropriated Fund Balance	564,565		0	0.00%
Restricted Revenue	(600,000)		0	0.00%
Total Revenue	\$ 36,866,199	\$	19,714,347	53.48%

Expenditures:	Budget		FYTD	%
City Commission	\$ 239,208	\$	82,345	34.42%
City Manager	567,103		196,274	34.61%
City Attorney	725,698		212,605	29.30%
City Clerk	330,926		101,127	30.56%
Human Resources	492,035		182,314	37.05%
Finance	833,699		284,435	34.12%
IT	1,129,314		366,733	32.47%
Purchasing	258,451		80,664	31.21%
Planning	505,246		171,176	33.88%
Code Enforcement	948,661		469,350	49.47%
Police	14,008,168		5,019,129	35.83%
Public Works/Director	96,228		27,019	28.08%
Public Works/Fleet Maint.	589,999		219,884	37.27%
Public Works/Facilities Maint.	948,509		387,382	40.84%
Public Works/Parks & Grounds	2,025,903		702,243	34.66%
Public Works/Streets	1,803,549		661,460	36.68%
Engineering	1,223,747		284,867	23.28%
Riverwalk	171,202		60,883	35.56%
Administrative	9,988,552		7,308,063	73.16%
Total Expenditures	\$ 36,886,199	\$	16,817,953	45.59%

Net Resources	\$ 2,896,394
Total Available Resources	\$ 9,066,040
Less:	
10% Budget Reserve	(3,688,620)
Reserve	(600,000)
Unrestricted Resources	\$ 4,777,420

Special Revenue Funds

FPRA	Budget	FYTD	%
Beginning Available Resources		\$ 239,185	
Beginning Available Resources			
Taxes	5,240,683	5,460,724	104.20%
Licenses & Permits	0	0	0.00%
Intergovernmental	0	0	0.00%
Miscellaneous Revenue	182,500	76,281	41.80%
Transfers	550,967	550,967	100.00%
Total Revenue	5,974,150	6,087,972	101.91%
Expenses:			
Operating	313,000	134,902	43.10%
Capital Outlay	0	34,754	0.00%
Other Programs & Projects	20,000	10,261	51.31%
Transfers	5,641,150	5,352,501	94.88%
Total Expenses	5,974,150	5,532,418	92.61%
Net Resources		555,554	
Unrestricted Resources		\$ 794,739	

CDBG	Budget	FYTD	%
Beginning Available Resources		\$ 740,482	
Revenue:			
Intergovernmental Revenue	945,538	103,270	10.92%
Misc. Revenue	0	3,552	0.00%
Transfers	25,177	14,350	0.00%
No	970,715	121,172	12.48%
Expenses:			
Administrative	256,141	67,607	26.39%
Rehabilitation Department	40,000	3,711	9.28%
Capital Outlay	0	0	0.00%
Economic Development	260,000	97,085	37.34%
Public Service	90,000	3,780	4.20%
Unencumbered	0	0	0.00%
Roll Over Expenditures	324,574	4,064	1.25%
Total Expenses	970,715	176,247	18.16%
Net Resources		(55,074)	
Unrestricted Resources		\$ 685,408	

Grant Administration	Budget	FYTD	%
Beginning Available Resources		\$ 991,821	
Revenue:			
Program Income	0	5,962	0.00%
Misc. Revenue	242,500	5,049	2.08%
Interfund Transfers	27,000	0	0.00%
Total Revenue	269,500	11,011	4.09%
Expenses:			
Personnel Services	88,466	28,727	0.00%
Operating	181,034	2,411	1.33%
Transfers	0	0	0.00%
Total Expenses	269,500	31,138	11.55%
Net Resources		(20,127)	
Unrestricted Resources		\$ 971,693	

SHIP	Budget	FYTD	%
Beginning Available Resources		\$ 447,777	
Revenue:			
SHIP	260,000	0	0.00%
Program Income	40,000	0	0.00%
Misc. Revenue	500	2,269	0.00%
Carry Over Funding	430,974	0	0.00%
Total Revenue	731,474	2,269	0.31%
Expenses:			
Operating	25,000	784	3.14%
Grants/Programs & Projects	706,474	103,819	14.70%
Total Expenses	731,474	104,603	14.30%
Net Resources		(102,334)	
Unrestricted Resources		\$ 345,443	

Enterprise Funds

Marina	Budget	YTD	%
Beginning Available Resources			
	\$	427,556	
Revenue:			
Grants	773,850	0	0.00%
Charges for Services	1,495,000	603,629	40.38%
Misc. Revenue	1,547,000	508,551	32.87%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	317,790	0	0.00%
Total Revenue	4,133,640	1,112,181	26.91%
Expenses:			
Personnel Services	510,094	128,990	25.29%
Operating	3,183,437	951,940	29.90%
Capital	702,675	71,729	10.21%
Debt Service	451,123	62,500	13.85%
Non Operating	404,831	8,349	2.06%
Total Expenses	5,252,160	1,223,509	23.30%
Plus Depreciation		372,844	
Net Resources		261,515	
Unrestricted Resources Available	\$	689,071	

Golf Course	Budget	YTD	%
Beginning Available Resources			
	\$	(281,709)	
Revenue:			
Charges for Services	1,177,938	338,131	28.71%
Misc. Revenue	125,750	88,378	70.28%
Approp Retained Earnings	0	0	0.00%
Total Revenue	1,303,688	426,509	32.72%
Expenses:			
Personnel Services	162,568	122,907	75.60%
Operating	1,202,208	500,672	41.65%
Capital	6,000	0	0.00%
Non Operating	32,641	0	0.00%
Total Expenses	1,403,417	623,580	44.43%
Plus Depreciation		45,381	
Net Resources		(151,690)	
Unrestricted Resources Available	\$	(433,399)	

Building	Budget	YTD	%
Beginning Available Resources			
	\$	652,277	
Revenue:			
Licenses & Permits	1,355,000	630,980	46.57%
Charges for Services	22,000	10,995	49.98%
Fine & Forfeits	3,000	0	0.00%
Misc. Revenue	16,000	13,848	0.00%
Transfers	0	0	0.00%
Approp Retained Earnings	109,102	0	0.00%
Total Revenue	1,505,102	655,823	43.57%
Expenses:			
Personnel Services	1,151,402	272,635	23.68%
Operating	353,700	190,694	53.91%
Capital	0	151,000	0.00%
Non Operating	5,277	0	0.00%
Total Expenses	1,510,379	614,329	40.67%
Plus Depreciation		0	
Net Resources		41,494	
Unrestricted Resources Available	\$	693,772	

Solid Waste	Budget	YTD	%
Beginning Available Resources			
	\$	908,504	
Revenue:			
Charges for Services	6,219,000	2,526,029	40.62%
Misc. Revenue	4,000	12,328	308.19%
Approp Retained Earnings	563,166	0	0.00%
Total Revenue	6,786,166	2,538,356	37.40%
No			
Personnel Services	2,153,142	738,283	34.29%
Operating	3,591,783	1,244,239	34.64%
Capital	150,000	121,258	80.84%
Non Operating	1,178,659	215,000	18.24%
Total Expenses	7,073,584	2,318,781	32.78%
Plus Depreciation		95,806	
Net Resources		315,382	
Unrestricted Resources Available	\$	1,223,885	

Sunrise Theatre	Budget	YTD	%
Beginning Available Resources			
	\$	(518,957)	
Revenue:			
Grants	0	0	0.00%
Charges for Services	3,085,000	1,473,033	47.75%
Misc. Revenue	333,100	87,682	26.32%
Transfers	450,000	5,726	1.27%
Total Revenue	3,868,100	1,566,441	40.50%
Expenses:			
Personnel Services	657,865	226,377	34.41%
Operating	3,742,735	1,304,468	34.85%
Capital	2,500	5,755	230.20%
Non Operating	0	0	0.00%
Total Expenses	4,403,100	1,536,599	34.90%
Plus Depreciation		178,569	
Net Resources		208,411	
Unrestricted Resources Available	\$	(310,546)	

Stormwater	Budget	YTD	%
Beginning Available Resources			
	\$	1,194,915	
Revenue:			
Federal Grants	0	0	0.00%
State Grants	0	0	0.00%
Charges for Services	2,542,540	1,918,793	75.47%
Misc. Revenue	15,000	5,028	33.52%
Transfers	0	0	0.00%
Approp Retained Earnings	484,828	0	0.00%
Total Revenue	3,042,368	1,923,821	63.23%
Expenses:			
Personnel Services	0	0	0.00%
Operating	3,017,238	701,472	23.25%
Capital	5,000	0	0.00%
Non Operating	1,206,130	0	0.00%
Total Expenses	4,228,368	701,472	16.59%
Plus Depreciation		396,640	
Net Resources		1,618,989	
Unrestricted Resources Available	\$	2,813,903	

**RESTRICTED REVENUE RECONCILIATION
THRU 1/31/2018**

	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	1,000.00		53,500.00							0.00	53,500.00
Clean & Safe Initiative					77,890.00		77,890.00							0.00	77,890.00
Storm Water Utility Fee	28,098.22	8,065.48	8,132.58	9,686.16	2,649.92		56,632.36						0.00	0.00	56,632.36
Road Impact Fees	355,663.63	116,573.34	246,932.06	299,620.12	86,969.26		1,105,758.41	137,687.14	19,125.95	0.00	196,543.85	47,547.75	0.00 (3) (6)	400,904.69	704,853.72
Park Impact Fees	190,355.08	26,241.54	43,724.83	60,829.41	3,827.11		324,977.97	77,104.56	99,072.00				0.00 (2) (4)	176,176.56	148,801.41
Building Impact Fees	78,999.30	18,260.11	39,594.08	32,552.15	11,014.57		180,420.21	8,735.09					0.00 (2)(6)	8,735.09	171,685.12
Solid Waste	21,290.59	7,355.23	6,654.21	19,533.24	3,356.74		58,190.01	19,233.86					0.00 (5)	19,233.86	38,956.15
Impact Admin Fee	22,925.31	5,718.41	11,411.91	9,597.63	2,268.39		51,921.65	18,233.88	1,440.94	494.18	4.00			20,173.00	31,748.65
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			66,892.00		(1)	115,700.29	245,608.01
Sunrise Theatre Capital Fee	0.00	0.00		132,916.00	58,290.50		191,206.50				96,825.00	5,726.00		102,551.00	88,655.50
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	11,976.91		124,529.62	31,139.56						31,139.56	93,390.06
	2,840,475.93	491,302.15	831,377.81	1,949,861.13	284,745.46		6,397,762.48	1,267,783.83	383,614.99	213,170.54	648,605.84	53,273.75	0.00	2,566,448.95	3,831,313.53