

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE MONTH ENDING
April 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	Yes	Yes	Yes
The expense budget is on target.	Yes	Yes	Yes	Yes	Yes	Yes
Positive Net Operating Income	Yes	Yes	No	Yes	Yes	No
The fund cash balance is positive.	Yes	Yes	Yes	Yes	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 April 30, 2017
(58% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
Beginning Available Resources		\$	4,852,321	
Revenue:				
Taxes	\$ 19,927,375	\$	16,464,220	82.62%
Licenses & Permits	356,500		348,729	97.82%
Intergovernmental	3,154,000		1,897,501	60.16%
Charges for Services	221,100		164,314	74.32%
Fines & Forfeitures	189,500		98,241	51.84%
Miscellaneous Revenue	2,198,758		1,435,905	65.31%
Interfund Transfers	2,614,221		6,112,373	233.81%
Contribution from Enterprise	7,031,260		6,508,785	92.57%
Appropriated Fund Balance	710,407		0	0.00%
Restricted Revenue	(600,000)		0	0.00%
Total Revenue	\$ 35,803,121	\$	33,030,067	92.25%
Expenditures:				
City Commission	\$ 243,603	\$	129,913	53.33%
City Manager	535,282		309,797	57.88%
City Attorney	696,572		344,555	49.46%
City Clerk	316,211		178,379	56.41%
Human Resources	422,500		258,521	61.19%
Finance	773,428		446,679	57.75%
MIS	1,073,500		491,971	45.83%
Purchasing	301,437		174,478	57.88%
Planning	478,772		270,615	56.52%
Code Enforcement	894,695		520,135	58.14%
Police	13,364,012		7,400,297	55.37%
Public Works/Director	93,350		50,469	54.06%
Public Works/Fleet Maint.	620,981		344,582	55.49%
Public Works/Facilities Maint.	899,574		559,330	62.18%
Public Works/Parks & Grounds	2,037,053		1,166,780	57.28%
Public Works/Streets	1,688,544		1,056,990	62.60%
Engineering	1,157,454		530,233	45.81%
Riverwalk	154,822		95,318	61.57%
Administrative	10,051,331		10,831,202	107.76%
Total Expenditures	\$ 35,803,121	\$	25,160,246	70.27%
Net Resources			\$ 7,869,821	
Total Available Resources			\$ 12,722,142	
Less:				
10% Budget Reserve			(3,580,312)	
Reserve			(600,000)	
Unrestricted Resources			\$ 8,541,830	

Special Revenue Funds

FPRA	Budget	FYTD	%
Beginning Available Resources		\$ 281,884	
Revenue:			
Taxes	5,020,612	5,127,986	102.14%
Licenses & Permits	0	0	0.00%
Intergovernmental	0	8,459	0.00%
Miscellaneous Revenue	160,500	154,518	96.27%
Transfers	737,543	1,526,901	207.03%
Total Revenue	5,918,655	6,817,864	115.19%
Expenses:			
Operating	321,914	237,524	73.78%
Capital Outlay	0	839,079	0.00%
Other Programs & Projects	20,000	20,000	100.00%
Transfers	5,576,741	5,556,390	99.64%
Total Expenses	5,918,655	6,652,993	112.41%
Net Resources		164,871	
Unrestricted Resources		\$ 446,755	

CDBG	Budget	FYTD	%
Beginning Available Resources		\$ 811,299	
Revenue:			
Intergovernmental Revenue	866,461	219,337	25.31%
Misc. Revenue	0	3,517	0.00%
Transfers	0	0	0.00%
Total Revenue	866,461	222,854	25.72%
Expenses:			
Administrative	162,266	89,670	55.26%
Rehabilitation Department	45,000	59,930	133.18%
Capital Outlay	43,252	4,320	0.00%
Economic Development	270,000	171,282	63.44%
Public Service	118,940	293	0.25%
Unencumbered	0	0	0.00%
Roll Over Expenditures	227,003	0	0.00%
Total Expenses	866,461	325,495	37.57%
Net Resources		(102,641)	
Unrestricted Resources		\$ 708,657	

Grant Administration	Budget	FYTD	%
Beginning Available Resources		\$ 907,853	
Revenue:			
Program Income	0	9,280	0.00%
Misc. Revenue	180,250	3,622	2.01%
Interfund Transfers	0	0	0.00%
Total Revenue	180,250	12,902	7.16%
Expenses:			
Personnel Services	0	0	0.00%
Operating	180,250	1,785	0.99%
Transfers	0	0	0.00%
Total Expenses	180,250	1,785	0.99%
Net Resources		11,116	
Unrestricted Resources		\$ 918,969	

SHIP	Budget	FYTD	%
Beginning Available Resources		\$ 258,061	
Revenue:			
SHIP	267,860	192,043	71.70%
Program Income	40,000	50	0.00%
Misc. Revenue	500	1,243	0.00%
Carry Over Funding	854,760	0	0.00%
Total Revenue	1,163,120	193,336	16.62%
Expenses:			
Operating	91,786	359	0.39%
Grants/Programs & Projects	1,071,334	32,864	3.07%
Total Expenses	1,163,120	33,223	2.86%
Net Resources		160,113	
Unrestricted Resources		\$ 418,173	

Enterprise Funds

Marina	Budget	YTD	%
Beginning Available Resources			
	\$	288,946	
Revenue:			
Grants	470,000	0	0.00%
Charges for Services	1,464,348	1,005,001	68.63%
Misc. Revenue	1,426,800	1,367,822	95.87%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	376,154	0	0.00%
Total Revenue	3,737,302	2,372,823	63.49%
Expenses:			
Personnel Services	399,440	226,502	56.70%
Operating	2,902,537	1,874,234	64.57%
Capital	498,000	1,933	0.39%
Debt Service	451,115	224,570	49.78%
Non Operating	404,830	141,361	34.92%
Total Expenses	4,655,922	2,468,600	53.02%
Plus Depreciation		652,477	
Net Resources		556,699	
Unrestricted Resources Available	\$	845,645	

Golf Course	Budget	YTD	%
Beginning Available Resources			
	\$	(80,725)	
Revenue:			
Charges for Services	1,259,500	731,078	58.05%
Misc. Revenue	127,750	57,556	45.05%
Transfers	0	170,000	0.00%
Approp Retained Earnings	0	0	0.00%
Total Revenue	1,387,250	958,634	69.10%
Expenses:			
Personnel Services	599,455	333,976	55.71%
Operating	883,883	559,857	63.34%
Capital	6,000	0	0.00%
Non Operating	32,641	0	0.00%
Total Expenses	1,521,979	893,833	58.73%
Plus Depreciation		79,416	
Net Resources		144,217	
Unrestricted Resources Available	\$	63,492	

Building	Budget	YTD	%
Beginning Available Resources			
	\$	677,253	
Revenue:			
Licenses & Permits	1,355,000	684,014	50.48%
Charges for Services	22,000	13,925	63.30%
Fine & Forfeits	3,000	800	26.67%
Misc. Revenue	16,000	11,574	0.00%
Transfers	0	0	0.00%
Approp Retained Earnings	(8,852)	0	0.00%
Total Revenue	1,387,148	710,313	51.21%
Expenses:			
Personnel Services	905,915	390,175	43.07%
Operating	438,700	341,256	77.79%
Capital	42,533	538	0.00%
Non Operating	0	0	0.00%
Total Expenses	1,387,148	731,970	52.77%
Plus Depreciation		0	
Net Resources		(21,656)	
Unrestricted Resources Available	\$	655,597	

Solid Waste	Budget	YTD	%
Beginning Available Resources			
	\$	1,059,813	
Revenue:			
Charges for Services	6,219,000	3,858,979	62.05%
Misc. Revenue	4,000	47,257	1181.42%
Approp Retained Earnings	367,431	0	0.00%
Total Revenue	6,590,431	3,906,236	59.27%
Expenses:			
Personnel Services	2,040,266	1,191,317	58.39%
Operating	3,585,165	2,489,365	69.44%
Capital	450,000	101,202	22.49%
Non Operating	800,000	415,000	51.88%
Total Expenses	6,875,431	4,196,885	61.04%
Plus Depreciation		167,661	
Net Resources		(122,988)	
Unrestricted Resources Available	\$	936,825	

Sunrise Theatre	Budget	YTD	%
Beginning Available Resources			
	\$	(154,392)	
Revenue:			
Grants	0	0	0.00%
Charges for Services	3,640,000	2,155,036	59.20%
Misc. Revenue	582,300	257,487	44.22%
Transfers	450,000	572,000	127.11%
Total Revenue	4,672,300	2,984,523	63.88%
Expenses:			
Personnel Services	578,243	306,318	52.97%
Operating	4,441,620	2,989,688	67.31%
Capital	187,437	745	0.40%
Non Operating	0	0	0.00%
Total Expenses	5,207,300	3,296,751	63.31%
Plus Depreciation		312,496	
Net Resources		268	
Unrestricted Resources Available	\$	(154,124)	

Stormwater	Budget	YTD	%
Beginning Available Resources			
	\$	1,978,842	
Revenue:			
Federal Grants	0	0	0.00%
State Grants	0	150,500	0.00%
Charges for Services	2,502,089	2,506,604	100.18%
Misc. Revenue	15,000	602,389	4015.93%
Transfers	0	0	0.00%
Approp Retained Earnings	639,033	0	0.00%
Total Revenue	3,156,122	3,259,493	103.28%
Expenses:			
Personnel Services	0	0	0.00%
Operating	3,126,067	1,923,688	61.54%
Capital	20,000	19,521	97.61%
Non Operating	1,196,055	1,335,130	0.00%
Total Expenses	4,342,122	3,278,340	75.50%
Plus Depreciation		694,120	
Net Resources		675,274	
Unrestricted Resources Available	\$	2,654,116	

**RESTRICTED REVENUE RECONCILIATION
THRU 4/30/2017**

6/8/2017

	Receipts Budget 2009-2013	Receipts Budget 2013-2014	Receipts Budget 2014-2015	Receipts Budget 2015-16	Receipts Budget 2016-17	Total Receipts	Expenses Budget 2009-2013	Expenses Budget 2013-2014	Expenses Budget 2014-2015	Expenses Budget 2015-2016	Expenses Budget 2016-2017	Committed		Expend Total	Balance FY2017
Parks MSTU	1,022,567.00	176,773.00	151,555.00	122,958.00	18,027.00	1,491,880.00	399,714.00		260,145.00	197,819.40	102,520.00	100,000	(7)(8)	1,060,198.40	431,681.60
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	0.00	(9)	204,138.15	4,583.85
Royalties (Gaming)	246,147.98	43,689.44	42,165.03	35,026.31	37,007.10	404,035.86	224,985.60	5,937.11	a					230,922.71	173,113.15
Tree Preservation Fees	40,000.00	6,000.00	10,900.00	17,700.00		74,600.00	5,136.88		3,831.10	14,856.96	1,333.72			25,158.66	49,441.34
Sidewalks PILO		938.22	13,779.00	0.00	987.60	15,704.82								0.00	15,704.82
Parking PILO		16,000.00	2,000.00	34,000.00		52,000.00								0.00	52,000.00
Storm Water Utility Fee	26,177.25	1,920.97	8,065.48	8,132.58	2,554.32	46,850.60								0.00	46,850.60
Road Impact Fees	268,273.06	87,390.57	116,573.34	246,932.06	26,009.72	745,178.75	137,687.14	0.00	19,125.95	0.00	107,143.55	401,159	(10)(11)(12)(13)	665,115.64	80,063.11
Park Impact Fees	166,726.17	23,628.91	26,241.54	43,724.83	18,771.42	279,092.87	63,331.76	13,772.80	99,072.00					176,176.56	102,916.31
Building Impact Fees	70,681.00	8,318.30	18,260.11	39,594.08	6,288.17	143,141.66	8,735.09							8,735.09	134,406.57
Solid Waste	19,233.86	2,056.73	7,355.23	6,654.21	1,758.80	37,058.83	19,233.86							19,233.86	17,824.97
Impact Admin Fee	15,710.16	7,215.15	5,718.41	11,411.91	1,790.70	41,846.33	15,710.16	2,523.72	1,440.94	494.18	4.00			20,173.00	21,673.33
Multimodal Transportation	0.00	4,000.00				4,000.00								0.00	4,000.00
PFSRD Parks and Recreation	7,500.00					7,500.00	0.00	7,500.00				0		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							48,808.29	312,500.01
Sunrise Theatre Capital Fee					110,174.00	110,174.00								0.00	110,174.00
Sale of Surplus Land-FPRA	0.00	0.00	0.00	0.00	940,325.10	940,325.10								0.00	940,325.10
Sale of Surplus Land-Gen	0.00	0.00	0.00	0.00	50.00	50.00								0.00	50.00
Uncommitted Funds	31,139.56	4,399.72	4,930.10	7,401.94	5,783.49	53,654.81	31,139.56							31,139.56	22,515.25
	551,091.34	382,331.01	484,502.15	809,077.02	1,169,527.42	1,251,322.71	1,238,050.20	29,733.63	383,614.99	213,170.54	391,401.27	501,159		2,757,129.63	2,575,552.88