

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE MONTH ENDING
October 31, 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	Yes
The expense budget is on target.	Yes	Yes	Yes	Yes	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 October 31, 2017 (Preliminary)
 (8% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
Beginning Available Resources		\$	6,819,600	
Revenue:				
Taxes	\$ 20,820,530	\$	340,136	1.63%
Licenses & Permits	361,500		271,750	75.17%
Intergovernmental	3,259,000		258,335	7.93%
Charges for Services	249,700		27,130	10.87%
Fines & Forfeitures	218,000		19,401	8.90%
Miscellaneous Revenue	2,268,346		112,865	4.98%
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%
Total Revenue	\$ 36,866,199	\$	1,044,617	2.83%
Expenditures:				
City Commission	\$ 239,208	\$	17,555	7.34%
City Manager	567,103		46,543	8.21%
City Attorney	725,698		48,988	6.75%
City Clerk	330,926		22,068	6.67%
Human Resources	492,035		40,611	8.25%
Finance	833,699		68,722	8.24%
IT	1,129,314		62,274	5.51%
Purchasing	258,451		20,185	7.81%
Planning	505,246		40,158	7.95%
Code Enforcement	948,661		189,927	20.02%
Police	14,008,168		1,037,162	7.40%
Public Works/Director	96,228		5,751	5.98%
Public Works/Fleet Maint.	589,999		54,009	9.15%
Public Works/Facilities Maint.	948,509		86,329	9.10%
Public Works/Parks & Grounds	2,025,903		163,683	8.08%
Public Works/Streets	1,803,549		126,739	7.03%
Engineering	1,223,747		69,767	5.70%
Riverwalk	171,202		11,898	6.95%
Administrative	9,988,552		423,863	4.24%
Total Expenditures	\$ 36,886,199	\$	2,536,233	6.88%
Net Resources			\$ (1,491,616)	
Total Available Resources			\$ 5,327,984	
Less:				
10% Budget Reserve			(3,688,620)	
Reserve			(600,000)	
Unrestricted Resources			\$ 1,039,364	

Special Revenue Funds

FPRA	Budget	FYTD	%
Beginning Available Resources		\$ 373,979	
Beginning Available Resources			
Taxes	5,240,683	0	0.00%
Licenses & Permits	0	0	0.00%
Intergovernmental	0	0	0.00%
Miscellaneous Revenue	182,500	11,749	6.44%
Transfers	550,967	0	0.00%
Total Revenue	5,974,150	11,749	0.20%
Expenses:			
Operating	313,000	74,642	23.85%
Capital Outlay	0	0	0.00%
Other Programs & Projects	20,000	0	0.00%
Transfers	5,641,150	0	0.00%
Total Expenses	5,974,150	74,642	1.25%
Net Resources		(62,894)	
Unrestricted Resources	\$	311,085	

CDBG	Budget	FYTD	%
Beginning Available Resources		\$ 733,916	
Revenue:			
Intergovernmental Revenue	945,538	0	0.00%
Misc. Revenue	0	848	0.00%
Transfers	25,177	0	0.00%
Total Revenue	970,715	848	0.09%
Expenses:			
Administrative	256,141	14,659	5.72%
Rehabilitation Department	40,000	5,370	13.42%
Capital Outlay	0	0	0.00%
Economic Development	260,000	0	0.00%
Public Service	90,000	0	0.00%
Unencumbered	0	0	0.00%
Roll Over Expenditures	324,574	0	0.00%
Total Expenses	970,715	20,028	2.06%
Net Resources		(19,180)	
Unrestricted Resources	\$	714,736	

Grant Administration	Budget	FYTD	%
Beginning Available Resources		\$ 990,224	
Revenue:			
Program Income	0	1,901	0.00%
Misc. Revenue	242,500	1,097	0.45%
Interfund Transfers	27,000	0	0.00%
Total Revenue	269,500	2,998	1.11%
Expenses:			
Personnel Services	88,466	6,462	0.00%
Operating	181,034	246	0.14%
Transfers	0	0	0.00%
Total Expenses	269,500	6,709	2.49%
Net Resources		(3,711)	
Unrestricted Resources	\$	986,514	

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	398	0.00%
Carry Over Funding	430,974	0	0.00%
Total Revenue	731,474	398	0.05%
Expenses:			
Operating	25,000	31	0.12%
Grants/Programs & Projects	706,474	4,070	0.58%
Total Expenses	731,474	4,101	0.56%
Net Resources		(3,703)	
Unrestricted Resources	\$	444,074	

Enterprise Funds

Marina	Budget	YTD	%
Beginning Available Resources			
	\$	502,287	
Revenue:			
Grants	773,850	0	0.00%
Charges for Services	1,495,000	120,426	8.06%
Misc. Revenue	1,547,000	79,061	5.11%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	317,790	0	0.00%
Total Revenue	4,133,640	199,488	4.83%
Expenses:			
Personnel Services	510,094	29,680	5.82%
Operating	3,183,437	238,684	7.50%
Capital	702,675	0	0.00%
Debt Service	451,123	0	0.00%
Non Operating	404,831	2,200	0.54%
Total Expenses	5,252,160	270,564	5.15%
Plus Depreciation		93,211	
Net Resources		22,135	
Unrestricted Resources Available	\$	524,422	

Golf Course	Budget	YTD	%
Beginning Available Resources			
	\$	(281,709)	
Revenue:			
Charges for Services	1,177,938	55,767	4.73%
Misc. Revenue	125,750	7,311	5.81%
Approp Retained Earnings	0	0	0.00%
Total Revenue	1,303,688	63,079	4.84%
Expenses:			
Personnel Services	162,568	94,827	58.33%
Operating	1,202,208	114,288	9.51%
Capital	6,000	0	0.00%
Non Operating	32,641	0	0.00%
Total Expenses	1,403,417	209,115	14.90%
Plus Depreciation		11,345	
Net Resources		(134,691)	
Unrestricted Resources Available	\$	(416,400)	

Building	Budget	YTD	%
Beginning Available Resources			
	\$	805,780	
Revenue:			
Licenses & Permits	1,355,000	107,853	7.96%
Charges for Services	22,000	3,102	14.10%
Fine & Forfeits	3,000	0	0.00%
Misc. Revenue	16,000	2,423	0.00%
Transfers	0	0	0.00%
Approp Retained Earnings	109,102	0	0.00%
Total Revenue	1,505,102	113,378	7.53%
Expenses:			
Personnel Services	1,151,402	57,780	5.02%
Operating	353,700	60,842	17.20%
Capital	0	151,000	0.00%
Non Operating	5,277	0	0.00%
Total Expenses	1,510,379	269,623	17.85%
Plus Depreciation		0	
Net Resources		(156,245)	
Unrestricted Resources Available	\$	649,536	

Solid Waste	Budget	YTD	%
Beginning Available Resources			
	\$	950,016	
Revenue:			
Charges for Services	6,219,000	634,650	10.21%
Misc. Revenue	4,000	5,032	125.79%
Approp Retained Earnings	563,166	0	0.00%
Total Revenue	6,786,166	639,682	9.43%
Expenses:			
Personnel Services	2,153,142	178,168	8.27%
Operating	3,591,783	246,924	6.87%
Capital	150,000	0	0.00%
Non Operating	1,178,659	15,000	1.27%
Total Expenses	7,073,584	440,091	6.22%
Plus Depreciation		23,952	
Net Resources		223,542	
Unrestricted Resources Available	\$	1,173,558	

Sunrise Theatre	Budget	YTD	%
Beginning Available Resources			
	\$	(534,246)	
Revenue:			
Grants	0	0	0.00%
Charges for Services	3,085,000	537,412	17.42%
Misc. Revenue	333,100	4,358	1.31%
Transfers	450,000	0	0.00%
Total Revenue	3,868,100	541,770	14.01%
Expenses:			
Personnel Services	657,865	52,796	8.03%
Operating	3,742,735	144,020	3.85%
Capital	2,500	0	0.00%
Non Operating	0	0	0.00%
Total Expenses	4,403,100	196,816	4.47%
Plus Depreciation		44,642	
Net Resources		389,596	
Unrestricted Resources Available	\$	(144,649)	

Stormwater	Budget	YTD	%
Beginning Available Resources			
	\$	1,224,843	
Revenue:			
Federal Grants	0	0	0.00%
State Grants	0	0	0.00%
Charges for Services	2,542,540	0	0.00%
Misc. Revenue	15,000	92	0.62%
Transfers	0	0	0.00%
Approp Retained Earnings	484,828	0	0.00%
Total Revenue	3,042,368	92	0.00%
Expenses:			
Personnel Services	0	0	0.00%
Operating	3,017,238	116,271	3.85%
Capital	5,000	0	0.00%
Non Operating	1,206,130	0	0.00%
Total Expenses	4,228,368	116,271	2.75%
Plus Depreciation		99,160	
Net Resources		(17,019)	
Unrestricted Resources Available	\$	1,207,824	

**RESTRICTED REVENUE RECONCILIATION
THRU 10/31/2017**

	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			1,667,591.01	399,714.00	260,145.00	197,819.40	105,960.00		0.00	963,638.40	703,952.61
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			48,338.85							0.00	48,338.85
Parking PILO	16,000.00	2,000.00	34,000.00	500.00	250.00		52,750.00							0.00	52,750.00
Storm Water Utility Fee	28,098.22	8,065.48	8,132.58	9,686.16			53,982.44						0.00	0.00	53,982.44
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		0.00	(3) (6) 353,356.94	665,593.63
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	10,572.00		143,488.00				96,825.00			96,825.00	46,663.00
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	978.05		113,530.76	31,139.56						31,139.56	82,391.20
	2,840,475.93	491,302.15	831,377.81	1,949,861.13	12,111.10		6,125,128.12	1,267,783.83	383,614.99	213,170.54	581,713.84	0.00	0.00	2,446,283.20	3,678,844.92