

**CITY OF FORT PIERCE, FLORIDA  
FUND EVALUATION REPORT  
FOR THE MONTH ENDING  
July 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	No	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 July 31, 2018**  
(83% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
<b>Beginning Available Resources</b>		\$	<b>6,169,646</b>	
<b>Revenue:</b>				
Taxes	\$ 20,820,530	\$	20,136,917	96.72%
Licenses & Permits	361,500		559,200	154.69%
Intergovernmental	3,259,000		5,184,620	159.09%
Charges for Services	249,700		321,449	128.73%
Fines & Forfeitures	218,000		347,496	159.40%
Miscellaneous Revenue	2,268,346		1,910,366	84.22%
Interfund Transfers	2,683,710		2,793,518	104.09%
Contribution from Enterprise	7,040,848		6,941,145	98.58%
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>38,194,711</b>	<b>103.60%</b>
<b>Expenditures:</b>				
City Commission	\$ 239,208	\$	211,473	88.41%
City Manager	567,103		470,040	82.88%
City Attorney	725,698		529,191	72.92%
City Clerk	330,926		257,191	77.72%
Human Resources	492,035		460,058	93.50%
Finance	833,699		707,523	84.87%
IT	1,129,314		885,284	78.39%
Purchasing	258,451		194,642	75.31%
Planning	505,246		409,968	81.14%
Code Enforcement	948,661		962,805	101.49%
Police	14,008,168		11,681,687	83.39%
Public Works/Director	96,228		99,387	103.28%
Public Works/Fleet Maint.	589,999		490,538	83.14%
Public Works/Facilities Maint.	948,509		961,589	101.38%
Public Works/Parks & Grounds	2,025,903		1,783,399	88.03%
Public Works/Streets	1,803,549		1,682,590	93.29%
Engineering	1,223,747		719,353	58.78%
Riverwalk	171,202		203,107	118.64%
Administrative	9,988,552		8,978,330	89.89%
<b>Total Expenditures</b>	<b>\$ 36,886,199</b>	<b>\$</b>	<b>31,688,153</b>	<b>85.91%</b>
<b>Net Resources</b>			<b>\$ 6,506,558</b>	
<b>Total Available Resources</b>			<b>\$ 12,676,204</b>	
<b>Less:</b>				
10% Budget Reserve			(3,688,620)	
Reserve			(600,000)	
<b>Unrestricted Resources</b>			<b>\$ 8,387,584</b>	

## Special Revenue Funds

FPRA	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 239,185</b>	
<b>Beginning Available Resources</b>			
Taxes	5,240,683	5,798,627	110.65%
Licenses & Permits	0	0	0.00%
Intergovernmental	0	0	0.00%
Miscellaneous Revenue	182,500	211,963	116.14%
Transfers	550,967	274,994	49.91%
<b>Total Revenue</b>	<b>5,974,150</b>	<b>6,285,584</b>	<b>105.21%</b>
<b>Expenses:</b>			
Operating	313,000	325,029	103.84%
Capital Outlay	0	42,194	0.00%
Other Programs & Projects	20,000	1,204	6.02%
Transfers	5,641,150	5,802,501	102.86%
<b>Total Expenses</b>	<b>5,974,150</b>	<b>6,170,929</b>	<b>103.29%</b>
<b>Net Resources</b>		<b>114,655</b>	
<b>Unrestricted Resources</b>		<b>\$ 353,840</b>	

CDBG	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 740,482</b>	
<b>Revenue:</b>			
Intergovernmental Revenue	945,538	325,523	34.43%
Misc. Revenue	0	56,968	0.00%
Transfers	25,177	14,350	57.00%
<b>Total Revenue</b>	<b>970,715</b>	<b>396,841</b>	<b>40.88%</b>
<b>Expenses:</b>			
Administrative	256,141	148,799	58.09%
Rehabilitation Department	40,000	18,804	47.01%
Capital Outlay	0	15,000	0.00%
Economic Development	260,000	204,048	78.48%
Public Service	90,000	65,208	72.45%
Unencumbered	0	0	0.00%
Roll Over Expenditures	324,574	0	0.00%
<b>Total Expenses</b>	<b>970,715</b>	<b>451,859</b>	<b>46.55%</b>
<b>Net Resources</b>		<b>(55,018)</b>	
<b>Unrestricted Resources</b>		<b>\$ 685,464</b>	

Grant Administration	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 991,821</b>	
<b>Revenue:</b>			
Program Income	0	69,569	0.00%
Misc. Revenue	242,500	10,503	4.33%
Interfund Transfers	27,000	0	0.00%
<b>Total Revenue</b>	<b>269,500</b>	<b>80,073</b>	<b>29.71%</b>
<b>Expenses:</b>			
Personnel Services	88,466	80,857	91.40%
Operating	181,034	4,148	2.29%
Transfers	0	0	0.00%
<b>Total Expenses</b>	<b>269,500</b>	<b>85,004</b>	<b>31.54%</b>
<b>Net Resources</b>		<b>(4,932)</b>	
<b>Unrestricted Resources</b>		<b>\$ 986,889</b>	

SHIP	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 447,777</b>	
<b>Revenue:</b>			
SHIP	260,000	185,444	71.32%
Program Income	40,000	200	0.50%
Misc. Revenue	500	10,853	2170.51%
Carry Over Funding	430,974	0	0.00%
<b>Total Revenue</b>	<b>731,474</b>	<b>196,497</b>	<b>26.86%</b>
<b>Expenses:</b>			
Operating	25,000	52,546	210.18%
Grants/Programs & Projects	706,474	288,397	40.82%
<b>Total Expenses</b>	<b>731,474</b>	<b>340,943</b>	<b>46.61%</b>
<b>Net Resources</b>		<b>(144,446)</b>	
<b>Unrestricted Resources</b>		<b>\$ 303,331</b>	

## Enterprise Funds

Marina	Budget	YTD	%
<b>Beginning Available Resources</b>			
	\$	427,556	
<b>Revenue:</b>			
Grants	773,850	0	0.00%
Charges for Services	1,495,000	1,475,556	98.70%
Misc. Revenue	1,547,000	1,817,105	117.46%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	317,790	0	0.00%
<b>Total Revenue</b>	<b>4,133,640</b>	<b>3,292,661</b>	<b>79.66%</b>
<b>Expenses:</b>			
Personnel Services	510,094	320,462	62.82%
Operating	3,183,437	3,005,294	94.40%
Capital	702,675	84,592	12.04%
Debt Service	451,123	224,536	49.77%
Non Operating	404,831	207,355	51.22%
<b>Total Expenses</b>	<b>5,252,160</b>	<b>3,842,239</b>	<b>73.16%</b>
<b>Plus Depreciation</b>		<b>933,330</b>	
<b>Net Resources</b>		<b>383,752</b>	
<b>Unrestricted Resources Available</b>	\$	<b>811,308</b>	

Golf Course	Budget	YTD	%
<b>Beginning Available Resources</b>			
	\$	(281,709)	
<b>Revenue:</b>			
Charges for Services	1,177,938	832,400	70.67%
Misc. Revenue	125,750	552,688	439.51%
Approp Retained Earnings	0	0	0.00%
<b>Total Revenue</b>	<b>1,303,688</b>	<b>1,385,088</b>	<b>106.24%</b>
<b>Expenses:</b>			
Personnel Services	162,568	200,624	123.41%
Operating	1,202,208	1,206,392	100.35%
Capital	6,000	52,796	879.93%
Non Operating	32,641	0	0.00%
<b>Total Expenses</b>	<b>1,403,417</b>	<b>1,459,812</b>	<b>104.02%</b>
<b>Plus Depreciation</b>		<b>112,226</b>	
<b>Net Resources</b>		<b>37,502</b>	
<b>Unrestricted Resources Available</b>	\$	<b>(244,207)</b>	

Building	Budget	YTD	%
<b>Beginning Available Resources</b>			
	\$	652,277	
<b>Revenue:</b>			
Licenses & Permits	1,355,000	1,698,152	125.32%
Charges for Services	22,000	35,197	159.99%
Fine & Forfeits	3,000	0	0.00%
Misc. Revenue	16,000	60,123	375.77%
Transfers	0	0	0.00%
Approp Retained Earnings	109,102	0	0.00%
<b>Total Revenue</b>	<b>1,505,102</b>	<b>1,793,472</b>	<b>119.16%</b>
<b>Expenses:</b>			
Personnel Services	1,151,402	715,143	62.11%
Operating	353,700	485,633	137.30%
Capital	0	152,358	0.00%
Non Operating	5,277	0	0.00%
<b>Total Expenses</b>	<b>1,510,379</b>	<b>1,353,134</b>	<b>89.59%</b>
<b>Plus Depreciation</b>		<b>810</b>	
<b>Net Resources</b>		<b>441,148</b>	
<b>Unrestricted Resources Available</b>	\$	<b>1,093,426</b>	

Solid Waste	Budget	YTD	%
<b>Beginning Available Resources</b>			
	\$	908,504	
<b>Revenue:</b>			
Charges for Services	6,219,000	6,279,233	100.97%
Misc. Revenue	4,000	276,177	6904.42%
Approp Retained Earnings	563,166	0	0.00%
<b>Total Revenue</b>	<b>6,786,166</b>	<b>6,555,410</b>	<b>96.60%</b>
<b>Expenses:</b>			
Personnel Services	2,153,142	1,720,795	79.92%
Operating	3,591,783	3,363,443	93.64%
Capital	150,000	457,982	305.32%
Non Operating	1,178,659	615,000	52.18%
<b>Total Expenses</b>	<b>7,073,584</b>	<b>6,157,220</b>	<b>87.05%</b>
<b>Plus Depreciation</b>		<b>193,600</b>	
<b>Net Resources</b>		<b>591,789</b>	
<b>Unrestricted Resources Available</b>	\$	<b>1,500,293</b>	

Sunrise Theatre	Budget	YTD	%
<b>Beginning Available Resources</b>			
	\$	(518,957)	
<b>Revenue:</b>			
Grants	0	0	0.00%
Charges for Services	3,085,000	2,080,224	67.43%
Misc. Revenue	333,100	252,764	75.88%
Transfers	450,000	455,726	101.27%
<b>Total Revenue</b>	<b>3,868,100</b>	<b>2,788,714</b>	<b>72.10%</b>
<b>Expenses:</b>			
Personnel Services	657,865	562,344	85.48%
Operating	3,742,735	2,947,460	78.75%
Capital	2,500	5,755	230.20%
Non Operating	0	0	0.00%
<b>Total Expenses</b>	<b>4,403,100</b>	<b>3,515,559</b>	<b>79.84%</b>
<b>Plus Depreciation</b>		<b>447,760</b>	
<b>Net Resources</b>		<b>(279,084)</b>	
<b>Unrestricted Resources Available</b>	\$	<b>(798,041)</b>	

Stormwater	Budget	YTD	%
<b>Beginning Available Resources</b>			
	\$	1,194,915	
<b>Revenue:</b>			
Federal Grants	0	0	0.00%
State Grants	0	0	0.00%
Charges for Services	2,542,540	2,684,317	105.58%
Misc. Revenue	15,000	114,974	766.50%
Transfers	0	0	0.00%
Approp Retained Earnings	484,828	0	0.00%
<b>Total Revenue</b>	<b>3,042,368</b>	<b>2,799,292</b>	<b>92.01%</b>
<b>Expenses:</b>			
Personnel Services	0	0	0.00%
Operating	3,017,238	2,289,062	75.87%
Capital	5,000	0	0.00%
Non Operating	1,206,130	173,565	14.39%
<b>Total Expenses</b>	<b>4,228,368</b>	<b>2,462,627</b>	<b>58.24%</b>
<b>Plus Depreciation</b>		<b>960,117</b>	
<b>Net Resources</b>		<b>1,296,781</b>	
<b>Unrestricted Resources Available</b>	\$	<b>2,491,696</b>	

**RESTRICTED REVENUE RECONCILIATION  
THRU 7/31/2018**

	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	184,489.00		1,852,080.01	399,714.00	260,145.00	197,819.40	105,960.00	186,470.00	0.00	1,150,108.40	701,971.61
Grants	186,300.00				0.00		186,300.00	186,300.00						186,300.00	0.00
Art in Public Places	208,722.00				0.00		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	39,993.21	2d	444,029.07	230,922.71	a				0.00	(1) (2) 230,922.71	213,106.36
Tree Preservation Fees	16,900.00	17,700.00	350.00	350.00	500.00		35,800.00	5,136.88	3,831.10	14,856.96	1,980.99			25,805.93	9,994.07
Sidewalks PILO	938.22	13,779.00	0.00	33,621.63	2,238.56		50,577.41							0.00	50,577.41
Parking PILO	16,000.00	2,000.00	34,000.00	500.00	2,500.00		55,000.00							0.00	55,000.00
Clean & Safe Initiative					187,607.78		187,607.78							0.00	187,607.78
Storm Water Utility Fee	28,098.22	8,065.48	8,132.58	9,686.16	18,983.36		72,965.80						0.00	0.00	72,965.80
Road Impact Fees	355,663.63	116,573.34	246,932.06	299,620.12	533,023.48		1,551,812.63	137,687.14	19,125.95	0.00	196,543.85	70,489.75	0.00	(3) (6) 423,846.69	1,127,965.94
Park Impact Fees	190,355.08	26,241.54	43,724.83	60,829.41	197,121.91		518,272.77	77,104.56	99,072.00				0.00	(2) (4) 204,676.56	313,596.21
Building Impact Fees	78,999.30	18,260.11	39,594.08	32,552.15	89,356.33		258,761.97	8,735.09					0.00	(2)(6) 8,735.09	250,026.88
Solid Waste	21,290.59	7,355.23	6,654.21	19,533.24	31,499.07		86,332.34	19,233.86					0.00	(5) 19,233.86	67,098.48
Impact Admin Fee	22,925.31	5,718.41	11,411.91	9,597.63	25,267.46		74,920.72	18,233.88	1,440.94	494.18	4.00			20,173.00	54,747.72
Multimodal Transportation	4,000.00				0.00		4,000.00							0.00	4,000.00
PFSRD Parks and Recreation	7,500.00				0.00		7,500.00	7,500.00					0.00	7,500.00	0.00
PFSRD Road Improvements	129,258.58				0.00		129,258.58	73,529.71						73,529.71	55,728.87
Other Miscell. Restricted	48,808.29	76,958.91	235,541.10		0.00		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	95,070.50		227,986.50				96,825.00	5,726.00		102,551.00	125,435.50
Sale of Surplus Land-FPRA	0.00	0.00		1,094,829.09	0.00		1,094,829.09				9,580.34			9,580.34	1,085,248.75
Sale of Surplus Land-City	0.00	0.00		50.00	0.00		50.00							0.00	50.00
Uncommitted Funds	35,539.28	4,930.10	47,052.73	25,030.60	32,041.76		144,594.47	31,139.56						31,139.56	113,454.91
	2,840,475.93	491,302.15	831,377.81	1,949,861.13	1,439,692.42		7,552,709.44	1,267,783.83	383,614.99	213,170.54	648,605.84	300,766.09	0.00	2,813,941.29	4,738,768.15