

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE MONTH ENDING
August 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	No	Yes
The expense budget is on target.	Yes	Yes	Yes	Yes	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 August 31, 2017
 (92% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
Beginning Available Resources		\$	4,852,321	
Revenue:				
Taxes	\$ 19,927,375	\$	19,479,254	97.75%
Licenses & Permits	356,500		529,380	148.49%
Intergovernmental	3,154,000		3,456,029	109.58%
Charges for Services	221,100		266,060	120.33%
Fines & Forfeitures	189,500		171,487	90.49%
Miscellaneous Revenue	2,198,758		2,656,965	120.84%
Interfund Transfers	2,614,221		6,112,373	233.81%
Contribution from Enterprise	7,031,260		6,578,285	93.56%
Appropriated Fund Balance	710,407		0	0.00%
Restricted Revenue	(600,000)		0	0.00%
Total Revenue	\$ 35,803,121	\$	39,249,835	109.63%
Expenditures:				
City Commission	\$ 243,603	\$	214,350	87.99%
City Manager	535,282		494,032	92.29%
City Attorney	696,572		550,772	79.07%
City Clerk	316,211		278,886	88.20%
Human Resources	422,500		400,643	94.83%
Finance	773,428		683,961	88.43%
MIS	1,073,500		761,539	70.94%
Purchasing	301,437		260,066	86.28%
Planning	478,772		419,919	87.71%
Code Enforcement	894,695		738,381	82.53%
Police	13,364,012		11,903,711	89.07%
Public Works/Director	93,350		76,746	82.21%
Public Works/Fleet Maint.	620,981		535,098	86.17%
Public Works/Facilities Maint.	899,574		964,067	107.17%
Public Works/Parks & Grounds	2,037,053		1,819,602	89.33%
Public Works/Streets	1,688,544		1,723,753	102.09%
Engineering	1,157,454		928,260	80.20%
Riverwalk	154,822		153,310	99.02%
Administrative	10,051,331		12,544,236	124.80%
Total Expenditures	\$ 35,803,121	\$	35,451,330	99.02%
Net Resources			\$ 3,798,505	
Total Available Resources			\$ 8,650,826	
Less:				
10% Budget Reserve			(3,580,312)	
Reserve			(600,000)	
Unrestricted Resources			\$ 4,470,514	

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	13,016	0.00%
Miscellaneous Revenue	160,500	666,239	415.10%
Transfers	737,543	1,526,901	207.03%
Total Revenue	5,918,655	7,334,142	123.92%
Expenses:			
Operating	321,914	776,826	241.31%
Capital Outlay	0	839,079	0.00%
Other Programs & Projects	20,000	22,395	111.97%
Transfers	5,576,741	5,590,390	100.24%
Total Expenses	5,918,655	7,228,690	122.13%
Net Resources		105,452	
Unrestricted Resources		\$ 387,336	

CDBG	Budget	FYTD	%
Beginning Available Resources		\$ 811,299	
Revenue:			
Intergovernmental Revenue	866,461	449,491	51.88%
Misc. Revenue	0	6,775	0.00%
Transfers	0	0	0.00%
Total Revenue	866,461	456,266	52.66%
Expenses:			
Administrative	162,266	186,009	114.63%
Rehabilitation Department	45,000	108,426	240.95%
Capital Outlay	43,252	13,350	30.87%
Economic Development	270,000	246,153	91.17%
Public Service	118,940	293	0.25%
Unencumbered	0	0	0.00%
Roll Over Expenditures	227,003	0	0.00%
Total Expenses	866,461	554,230	63.96%
Net Resources		(97,965)	
Unrestricted Resources		\$ 713,334	

Grant Administration	Budget	FYTD	%
Beginning Available Resources		\$ 907,853	
Revenue:			
Program Income	0	15,146	0.00%
Misc. Revenue	180,250	74,052	41.08%
Interfund Transfers	0	0	0.00%
Total Revenue	180,250	89,198	49.49%
Expenses:			
Personnel Services	0	0	0.00%
Operating	180,250	2,615	1.45%
Transfers	0	0	0.00%
Total Expenses	180,250	2,615	1.45%
Net Resources		86,582	
Unrestricted Resources		\$ 994,435	

SHIP	Budget	FYTD	%
Beginning Available Resources		\$ 258,061	
Revenue:			
SHIP	267,860	270,480	100.98%
Program Income	40,000	50	0.13%
Misc. Revenue	500	9,801	1960.23%
Carry Over Funding	854,760	0	0.00%
Total Revenue	1,163,120	280,331	24.10%
Expenses:			
Operating	91,786	635	0.69%
Grants/Programs & Projects	1,071,334	75,629	7.06%
Total Expenses	1,163,120	76,264	6.56%
Net Resources		204,068	
Unrestricted Resources		\$ 462,128	

Enterprise Funds

Marina	Budget	YTD	%
Beginning Available Resources			
	\$	288,946	
Revenue:			
Grants	470,000	0	0.00%
Charges for Services	1,464,348	1,494,789	102.08%
Misc. Revenue	1,426,800	2,052,204	143.83%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	376,154	0	0.00%
Total Revenue	3,737,302	3,546,993	94.91%
Expenses:			
Personnel Services	399,440	331,004	82.87%
Operating	2,902,537	3,202,537	110.34%
Capital	498,000	2,293	0.46%
Debt Service	451,115	447,406	99.18%
Non Operating	404,830	212,722	52.55%
Total Expenses	4,655,922	4,195,962	90.12%
Plus Depreciation		1,025,321	
Net Resources		376,352	
Unrestricted Resources Available	\$	665,298	

Golf Course	Budget	YTD	%
Beginning Available Resources			
	\$	(80,725)	
Revenue:			
Charges for Services	1,259,500	879,501	69.83%
Misc. Revenue	127,750	76,964	60.25%
Transfers	0	170,000	0.00%
Approp Retained Earnings	0	0	0.00%
Total Revenue	1,387,250	1,126,465	81.20%
Expenses:			
Personnel Services	599,455	514,657	85.85%
Operating	883,883	826,251	93.48%
Capital	6,000	4,300	71.67%
Non Operating	32,641	7,000	21.45%
Total Expenses	1,521,979	1,352,208	88.85%
Plus Depreciation		124,797	
Net Resources		(100,946)	
Unrestricted Resources Available	\$	(181,670)	

Building	Budget	YTD	%
Beginning Available Resources			
	\$	677,253	
Revenue:			
Licenses & Permits	1,355,000	1,222,210	90.20%
Charges for Services	22,000	24,729	112.40%
Fine & Forfeits	3,000	3,000	100.00%
Misc. Revenue	16,000	31,462	0.00%
Transfers	0	0	0.00%
Approp Retained Earnings	(8,852)	0	0.00%
Total Revenue	1,387,148	1,281,401	92.38%
Expenses:			
Personnel Services	905,915	599,256	66.15%
Operating	438,700	489,637	111.61%
Capital	42,533	538	0.00%
Non Operating	0	0	0.00%
Total Expenses	1,387,148	1,089,431	78.54%
Plus Depreciation		0	
Net Resources		191,970	
Unrestricted Resources Available	\$	869,223	

Solid Waste	Budget	YTD	%
Beginning Available Resources			
	\$	1,059,813	
Revenue:			
Charges for Services	6,219,000	6,069,853	97.60%
Misc. Revenue	4,000	52,730	1318.25%
Approp Retained Earnings	367,431	0	0.00%
Total Revenue	6,590,431	6,122,583	92.90%
Expenses:			
Personnel Services	2,040,266	1,828,752	89.63%
Operating	3,585,165	3,769,047	105.13%
Capital	450,000	134,293	29.84%
Non Operating	800,000	415,000	51.88%
Total Expenses	6,875,431	6,147,092	89.41%
Plus Depreciation		263,467	
Net Resources		238,958	
Unrestricted Resources Available	\$	1,298,771	

Sunrise Theatre	Budget	YTD	%
Beginning Available Resources			
	\$	(154,392)	
Revenue:			
Grants	0	0	0.00%
Charges for Services	3,640,000	2,389,909	65.66%
Misc. Revenue	582,300	342,492	58.82%
Transfers	450,000	702,825	156.18%
Total Revenue	4,672,300	3,435,227	73.52%
Expenses:			
Personnel Services	578,243	482,377	83.42%
Operating	4,441,620	3,594,241	80.92%
Capital	187,437	97,030	51.77%
Non Operating	0	0	0.00%
Total Expenses	5,207,300	4,173,648	80.15%
Plus Depreciation		491,065	
Net Resources		(247,356)	
Unrestricted Resources Available	\$	(401,748)	

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	2,699,523	107.89%
Misc. Revenue	15,000	623,755	4158.37%
Transfers	0	1,864,905	0.00%
Approp Retained Earnings	639,033	0	0.00%
Total Revenue	3,156,122	5,338,683	169.15%
Expenses:			
Personnel Services	0	0	0.00%
Operating	3,126,067	4,211,993	134.74%
Capital	20,000	19,521	97.61%
Non Operating	1,196,055	1,335,130	0.00%
Total Expenses	4,342,122	5,566,644	128.20%
Plus Depreciation		1,090,760	
Net Resources		862,798	
Unrestricted Resources Available	\$	2,841,640	

**RESTRICTED REVENUE RECONCILIATION
THRU 8/31/2017**

9/27/2017

	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	176,212.00	1,650,065.00	399,714.00		260,145.00	197,819.40	105,960.00	100,000	(7)(8)	1,063,638.40	586,426.60
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	6,000.00	10,900.00	17,700.00	350.00	350.00	75,300.00	5,136.88		3,831.10	14,856.96	1,980.99			25,805.93	49,494.07
Sidewalks PILO		938.22	13,779.00	0.00	27,884.13	42,601.35								0.00	42,601.35
Parking PILO		16,000.00	2,000.00	34,000.00	250.00	52,250.00								0.00	52,250.00
Storm Water Utility Fee	26,177.25	1,920.97	8,065.48	8,132.58	9,686.16	53,982.44								0.00	53,982.44
Road Impact Fees	268,273.06	87,390.57	116,573.34	246,932.06	299,620.07	1,018,789.10	137,687.14	0.00	19,125.95	0.00	131,158.60	401,159	(10)(11)(12)(13)	689,130.69	329,658.41
Park Impact Fees	166,726.17	23,628.91	26,241.54	43,724.83	60,829.39	321,150.84	63,331.76	13,772.80	99,072.00					176,176.56	144,974.28
Building Impact Fees	70,681.00	8,318.30	18,260.11	39,594.08	32,552.15	169,405.64	8,735.09							8,735.09	160,670.55
Solid Waste	19,233.86	2,056.73	7,355.23	6,654.21	19,553.24	54,853.27	19,233.86							19,233.86	35,619.41
Impact Admin Fee	15,710.16	7,215.15	5,718.41	11,411.91	9,597.63	49,653.26	15,710.16	2,523.72	1,440.94	494.18	4.00			20,173.00	29,480.26
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					125,624.00	125,624.00					96,825.00			96,825.00	28,799.00
Sale of Surplus Land-FPRA	0.00	0.00	0.00	0.00	1,094,829.09	1,094,829.09								0.00	1,094,829.09
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	17,038.56	64,909.88	31,139.56							31,139.56	33,770.32
	551,091.34	387,231.01	491,302.15	791,727.02	1,911,083.52	1,618,181.29	1,238,050.20	29,733.63	383,614.99	213,170.54	516,328.59	501,159		2,882,056.95	3,192,531.66