

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE MONTH ENDING
April 30, 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	Yes	Yes	Yes
Positive Net Operating Income	Yes	Yes	Yes	Yes	No	Yes
The fund cash balance is positive.	Yes	Yes	Yes	No	No	Yes
The fund current financial position is stable.	Yes	Yes	Yes	Yes	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, 2018
(58% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
Beginning Available Resources		\$	6,169,646	
Revenue:				
Taxes	\$ 20,820,530	\$	17,610,506	84.58%
Licenses & Permits	361,500		511,012	141.36%
Intergovernmental	3,259,000		1,975,960	60.63%
Charges for Services	249,700		219,504	87.91%
Fines & Forfeitures	218,000		190,715	87.48%
Miscellaneous Revenue	2,268,346		979,303	43.17%
Interfund Transfers	2,683,710		2,793,518	104.09%
Contribution from Enterprise	7,040,848		6,678,645	94.86%
Appropriated Fund Balance	564,565		0	0.00%
Restricted Revenue	(600,000)		0	0.00%
Total Revenue	\$ 36,866,199	\$	30,959,163	83.98%
Expenditures:				
City Commission	\$ 239,208	\$	140,127	58.58%
City Manager	567,103		326,871	57.64%
City Attorney	725,698		356,730	49.16%
City Clerk	330,926		177,072	53.51%
Human Resources	492,035		313,592	63.73%
Finance	833,699		492,003	59.01%
IT	1,129,314		694,340	61.48%
Purchasing	258,451		139,638	54.03%
Planning	505,246		294,387	58.27%
Code Enforcement	948,661		703,060	74.11%
Police	14,008,168		8,161,338	58.26%
Public Works/Director	96,228		53,212	55.30%
Public Works/Fleet Maint.	589,999		355,233	60.21%
Public Works/Facilities Maint.	948,509		716,194	75.51%
Public Works/Parks & Grounds	2,025,903		1,249,582	61.68%
Public Works/Streets	1,803,549		1,183,958	65.65%
Engineering	1,223,747		509,481	41.63%
Riverwalk	171,202		105,674	61.72%
Administrative	9,988,552		8,347,616	83.57%
Total Expenditures	\$ 36,886,199	\$	24,320,108	65.93%
Net Resources			\$ 6,639,055	
Total Available Resources			\$ 12,808,701	
Less:				
10% Budget Reserve			(3,688,620)	
Reserve			(600,000)	
Unrestricted Resources			\$ 8,520,081	

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	148,538	81.39%
Transfers	550,967	550,967	100.00%
Total Revenue	5,974,150	6,160,229	103.11%
Expenses:			
Operating	313,000	184,141	58.83%
Capital Outlay	0	42,194	0.00%
Other Programs & Projects	20,000	1,070	5.35%
Transfers	5,641,150	5,802,501	102.86%
Total Expenses	5,974,150	6,029,906	100.93%
Net Resources		130,324	
Unrestricted Resources		\$ 369,509	

Grant Administration	Budget	FYTD	%
Beginning Available Resources		\$ 991,821	
Revenue:			
Program Income	0	38,495	0.00%
Misc. Revenue	242,500	7,564	3.12%
Interfund Transfers	27,000	0	0.00%
Total Revenue	269,500	46,059	17.09%
Expenses:			
Personnel Services	88,466	49,221	55.64%
Operating	181,034	3,102	1.71%
Transfers	0	0	0.00%
Total Expenses	269,500	52,323	19.41%
Net Resources		(6,264)	
Unrestricted Resources		\$ 985,556	

CDBG	Budget	FYTD	%
Beginning Available Resources		\$ 740,482	
Revenue:			
Intergovernmental Revenue	945,538	181,616	19.21%
Misc. Revenue	0	6,618	0.00%
Transfers	25,177	14,350	0.00%
Total Revenue	970,715	202,583	20.87%
Expenses:			
Administrative	256,141	114,455	44.68%
Rehabilitation Department	40,000	17,681	44.20%
Capital Outlay	0	15,000	0.00%
Economic Development	260,000	133,329	51.28%
Public Service	90,000	39,200	43.56%
Unencumbered	0	0	0.00%
Roll Over Expenditures	324,574	0	0.00%
Total Expenses	970,715	319,665	32.93%
Net Resources		(117,082)	
Unrestricted Resources		\$ 623,401	

SHIP	Budget	FYTD	%
Beginning Available Resources		\$ 447,777	
Revenue:			
SHIP	260,000	111,072	42.72%
Program Income	40,000	0	0.00%
Misc. Revenue	500	9,524	0.00%
Carry Over Funding	430,974	0	0.00%
Total Revenue	731,474	120,596	16.49%
Expenses:			
Operating	25,000	26,114	104.46%
Grants/Programs & Projects	706,474	190,111	26.91%
Total Expenses	731,474	216,226	29.56%
Net Resources		(95,629)	
Unrestricted Resources		\$ 352,148	

Enterprise Funds

Marina	Budget	YTD	%
Beginning Available Resources	\$	427,556	
Revenue:			
Grants	773,850	0	0.00%
Charges for Services	1,495,000	1,076,084	71.98%
Misc. Revenue	1,547,000	1,117,930	72.26%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	317,790	0	0.00%
Total Revenue	4,133,640	2,194,014	53.08%
Expenses:			
Personnel Services	510,094	223,661	43.85%
Operating	3,183,437	1,860,215	58.43%
Capital	702,675	76,229	10.85%
Debt Service	451,123	224,536	49.77%
Non Operating	404,831	139,235	34.39%
Total Expenses	5,252,160	2,523,877	48.05%
Plus Depreciation		653,331	
Net Resources		323,468	
Unrestricted Resources Available	\$	751,025	

Golf Course	Budget	YTD	%
Beginning Available Resources	\$	(281,709)	
Revenue:			
Charges for Services	1,177,938	702,826	59.67%
Misc. Revenue	125,750	510,608	406.05%
Approp Retained Earnings	0	0	0.00%
Total Revenue	1,303,688	1,213,435	93.08%
Expenses:			
Personnel Services	162,568	159,624	98.19%
Operating	1,202,208	868,357	72.23%
Capital	6,000	6,011	100.18%
Non Operating	32,641	0	0.00%
Total Expenses	1,403,417	1,033,992	73.68%
Plus Depreciation		78,558	
Net Resources		258,001	
Unrestricted Resources Available	\$	(23,708)	

Building	Budget	YTD	%
Beginning Available Resources	\$	652,277	
Revenue:			
Licenses & Permits	1,355,000	1,213,871	89.58%
Charges for Services	22,000	21,164	96.20%
Fine & Forfeits	3,000	0	0.00%
Misc. Revenue	16,000	38,961	0.00%
Transfers	0	0	0.00%
Approp Retained Earnings	109,102	0	0.00%
Total Revenue	1,505,102	1,273,996	84.65%
Expenses:			
Personnel Services	1,151,402	480,845	41.76%
Operating	353,700	338,487	95.70%
Capital	0	151,760	0.00%
Non Operating	5,277	0	0.00%
Total Expenses	1,510,379	971,092	64.29%
Plus Depreciation		567	
Net Resources		303,471	
Unrestricted Resources Available	\$	955,749	

Solid Waste	Budget	YTD	%
Beginning Available Resources	\$	908,504	
Revenue:			
Charges for Services	6,219,000	4,390,934	70.61%
Misc. Revenue	4,000	20,790	519.75%
Approp Retained Earnings	563,166	0	0.00%
Total Revenue	6,786,166	4,411,724	65.01%
Expenses:			
Personnel Services	2,153,142	1,222,874	56.79%
Operating	3,591,783	2,346,982	65.34%
Capital	150,000	236,854	157.90%
Non Operating	1,178,659	415,000	35.21%
Total Expenses	7,073,584	4,221,710	59.68%
Plus Depreciation		135,520	
Net Resources		325,534	
Unrestricted Resources Available	\$	1,234,038	

Sunrise Theatre	Budget	YTD	%
Beginning Available Resources	\$	(518,957)	
Revenue:			
Grants	0	0	0.00%
Charges for Services	3,085,000	1,857,220	60.20%
Misc. Revenue	333,100	168,847	50.69%
Transfers	450,000	455,726	101.27%
Total Revenue	3,868,100	2,481,793	64.16%
Expenses:			
Personnel Services	657,865	360,238	54.76%
Operating	3,742,735	2,430,022	64.93%
Capital	2,500	5,755	230.20%
Non Operating	0	0	0.00%
Total Expenses	4,403,100	2,796,015	63.50%
Plus Depreciation		313,833	
Net Resources		(388)	
Unrestricted Resources Available	\$	(519,345)	

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	2,431,352	95.63%
Misc. Revenue	15,000	33,871	225.81%
Transfers	0	0	0.00%
Approp Retained Earnings	484,828	0	0.00%
Total Revenue	3,042,368	2,465,223	81.03%
Expenses:			
Personnel Services	0	0	0.00%
Operating	3,017,238	1,543,512	51.16%
Capital	5,000	0	0.00%
Non Operating	1,206,130	173,565	0.00%
Total Expenses	4,228,368	1,717,077	40.61%
Plus Depreciation		672,082	
Net Resources		1,420,228	
Unrestricted Resources Available	\$	2,615,142	

**RESTRICTED REVENUE RECONCILIATION
THRU 4/30/2018**

	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	115,920.00	0.00		1,079,558.40	605,558.61
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	0.00		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	1,750.00		54,250.00								0.00	54,250.00
Clean & Safe Initiative					136,918.01		136,918.01								0.00	136,918.01
Storm Water Utility Fee	28,098.22	8,065.48	8,132.58	9,686.16	14,841.96		68,824.40						0.00		0.00	68,824.40
Road Impact Fees	355,663.63	116,573.34	246,932.06	299,620.12	406,011.19		1,424,800.34	137,687.14	19,125.95	0.00	196,543.85	70,489.75	0.00	(3) (6)	423,846.69	1,000,953.65
Park Impact Fees	190,355.08	26,241.54	43,724.83	60,829.41	126,498.49		447,649.35	77,104.56	99,072.00				0.00	(2) (4)	204,676.56	242,972.79
Building Impact Fees	78,999.30	18,260.11	39,594.08	32,552.15	68,512.33		237,917.97	8,735.09					0.00	(2)(6)	8,735.09	229,182.88
Solid Waste	21,290.59	7,355.23	6,654.21	19,533.24	22,022.05		76,855.32	19,233.86					0.00	(5)	19,233.86	57,621.46
Impact Admin Fee	22,925.31	5,718.41	11,411.91	9,597.63	17,310.22		66,963.48	18,233.88	1,440.94	494.18	4.00				20,173.00	46,790.48
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	80,991.50		213,907.50				96,825.00	5,726.00			102,551.00	111,356.50
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	14,298.54		126,851.25	31,139.56							31,139.56	95,711.69
	2,840,475.93	491,302.15	831,377.81	1,949,861.13	954,649.56		7,067,666.58	1,267,783.83	383,614.99	213,170.54	648,605.84	230,216.09	0.00		2,743,391.29	4,324,275.29