

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE MONTH ENDING
April 30, 2020**

Evaluation Criteria	General Fund	Marina Fund	Solid Waste	Golf Course	Sunrise Theatre	Building & Code
The revenue projections for the fund are on target.	Yes	No	Yes	Yes	Yes	Yes
The expense budget is on target.	Yes	Yes	Yes	Yes	Yes	Yes
Positive Net Operating Income	Yes	No	Yes	Yes	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.	Yes	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, 2020
(58% Year Lapse)

General Fund					
Revenue	Budget	Adjusted Budget	FYTD	%	
Beginning Available Resources			\$ 8,740,349		
Revenue:					
Taxes	\$ 23,079,865	\$ 23,079,865	\$ 19,588,425		84.87%
Licenses & Permits	395,000	395,000	371,954		94.17%
Intergovernmental	5,295,000	5,295,000	3,736,851		70.57%
Charges for Services	369,300	369,300	186,146		50.40%
Fines & Forfeitures	294,500	294,500	202,830		68.87%
Miscellaneous Revenue	2,251,200	2,251,200	1,162,938		51.66%
Interfund Transfers	3,471,056	3,471,056	2,671,056		76.95%
Contribution from Enterprise	7,411,101	7,411,101	608,966		8.22%
Appropriated Fund Balance	462,950	462,950	0		0.00%
Restricted Revenue	(600,000)	(600,000)	0		0.00%
Total Revenue	\$ 42,429,972	\$ 42,429,972	\$ 28,529,167		67.24%

Expenditures:	Budget	Adjusted Budget	FYTD	%	
City Commission	\$ 265,584	\$ 259,388	\$ 138,948		53.57%
City Manager	900,102	877,599	489,205		55.74%
City Attorney	693,149	593,149	278,126		46.89%
City Clerk	350,315	341,265	214,776		62.94%
Human Resources	443,578	432,489	266,840		61.70%
Finance	911,107	892,607	526,687		59.01%
IT	1,255,193	1,223,813	700,719		57.26%
Purchasing	315,418	307,533	184,357		59.95%
Planning	610,772	595,503	354,655		59.56%
Code Enforcement	1,079,651	1,052,660	704,048		66.88%
Police	14,765,692	14,396,550	8,864,596		61.57%
Public Works/Director	92,459	92,459	80,027		86.55%
Public Works/Fleet Maint.	708,661	681,891	374,557		54.93%
Public Works/Facilities Maint.	1,029,921	1,008,921	607,066		60.17%
Public Works/Parks & Grounds	2,159,610	2,116,610	1,294,963		61.18%
Public Works/Streets	1,815,593	1,761,823	1,145,028		64.99%
Engineering	1,301,415	1,268,880	659,740		51.99%
Riverwalk	371,116	361,116	172,571		47.79%
Administrative	13,360,636	14,165,716	11,237,992		79.33%
Total Expenditures	\$ 42,429,972	\$ 42,429,972	\$ 28,294,901		66.69%

Net Resources	\$ 234,266
Total Available Resources	\$ 8,974,615
Less:	
10% Budget Reserve	(4,242,997)
Reserve	(600,000)
Unrestricted Resources	\$ 4,131,618

Special Revenue Funds

FPRA	Budget	FYTD	%
Beginning Available Resources		\$ 815,161	
Beginning Available Resources			
Taxes	6,700,934	6,824,121	101.84%
Licenses & Permits	0	0	0.00%
Intergovernmental	4,000	6,519	162.97%
Miscellaneous Revenue	200,100	603,713	301.71%
Transfers	0	0	0.00%
Total Revenue	6,905,034	7,434,353	107.67%
Expenses:			
Operating	501,338	310,862	62.01%
Capital Outlay	0	0	0.00%
Other Programs & Projects	370,000	44	0.01%
Transfers	0	5,633,696	0.00%
Total Expenses	871,338	5,944,602	682.24%
Net Resources		1,489,751	
Unrestricted Resources		\$ 2,304,912	

CDBG	Budget	FYTD	%
Beginning Available Resources		\$ 779,489	
Revenue:			
Intergovernmental Revenue	958,272	302,201	31.54%
Misc. Revenue	0	19,560	0.00%
Transfers	84,205	0	0.00%
Total Revenue	1,042,477	321,761	30.87%
Expenses:			
Administrative	250,528	161,942	64.64%
Rehabilitation Department	40,000	499	1.25%
Capital Outlay	0	0	0.00%
Economic Development	309,780	167,199	53.97%
Public Service	80,000	6,515	8.14%
Unencumbered	0	0	0.00%
Roll Over Expenditures	362,169	0	0.00%
Total Expenses	1,042,477	336,155	32.25%
Net Resources		(14,395)	
Unrestricted Resources		\$ 765,094	

Grant Administration	Budget	FYTD	%
Beginning Available Resources		\$ 321,468	
Revenue:			
Program Income	0	39,605	0.00%
Misc. Revenue	242,500	39,547	16.31%
Interfund Transfers	27,000	0	0.00%
Total Revenue	269,500	79,151	29.37%
Expenses:			
Personnel Services	0	(405)	0.00%
Operating	243,025	0	0.00%
Transfers	26,475	0	0.00%
Total Expenses	269,500	(405)	-0.15%
Net Resources		79,556	
Unrestricted Resources		\$ 401,024	

SHIP	Budget	FYTD	%
Beginning Available Resources		\$ 339,382	
Revenue:			
SHIP	77,300	53,242	68.88%
Program Income	5,000	0	0.00%
Misc. Revenue	500	10,184	2036.72%
Carry Over Funding	295,000	0	0.00%
Total Revenue	377,800	63,426	16.79%
Expenses:			
Operating	25,000	183	0.73%
Grants/Programs & Projects	352,800	20	0.01%
Total Expenses	377,800	203	0.05%
Net Resources		63,222	
Unrestricted Resources		\$ 402,604	

Enterprise Funds

Marina	Budget	YTD	%
Beginning Available Resources			
	\$	2,656,364	
Revenue:			
Grants	86,583	0	0.00%
Charges for Services	1,500,000	1,022,608	68.17%
Misc. Revenue	1,390,000	510,795	36.75%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	845,579	0	0.00%
Total Revenue	3,822,162	1,533,403	40.12%
Expenses:			
Personnel Services	494,327	218,399	44.18%
Operating	3,143,110	1,432,766	45.58%
Capital	316,500	1,606,747	507.66%
Debt Service	581,013	271,891	46.80%
Non Operating	404,830	125,000	30.88%
Total Expenses	4,939,780	3,654,803	73.99%
Plus Depreciation		656,889	
Net Resources		(1,464,512)	
Unrestricted Resources Available	\$	1,191,852	

Golf Course	Budget	YTD	%
Beginning Available Resources			
	\$	(667,334)	
Revenue:			
Charges for Services	1,155,000	782,759	67.77%
Misc. Revenue	264,964	116,976	44.15%
Approp Retained Earnings	0	0	0.00%
Total Revenue	1,419,964	899,735	63.36%
Expenses:			
Personnel Services	219,723	133,543	60.78%
Operating	1,298,947	820,818	63.19%
Capital	4,000	8,500	212.50%
Non Operating	32,641	0	0.00%
Total Expenses	1,555,311	962,861	61.91%
Plus Depreciation		81,954	
Net Resources		18,828	
Unrestricted Resources Available	\$	(648,506)	

Building	Budget	YTD	%
Beginning Available Resources			
	\$	2,059,389	
Revenue:			
Licenses & Permits	2,572,500	1,481,122	57.58%
Charges for Services	52,000	32,069	61.67%
Fine & Forfeits	35,000	5,751	16.43%
Misc. Revenue	47,500	65,201	137.27%
Transfers	0	0	0.00%
Approp Retained Earnings	(154,694)	0	0.00%
Total Revenue	2,552,306	1,584,142	62.07%
Expenses:			
Personnel Services	1,204,562	780,609	64.80%
Operating	554,350	360,477	65.03%
Capital	925,000	559,407	60.48%
Non Operating	5,394	5,394	100.00%
Total Expenses	2,689,306	1,705,887	63.43%
Plus Depreciation		40,126	
Net Resources		(81,619)	
Unrestricted Resources Available	\$	1,977,770	

Solid Waste	Budget	YTD	%
Beginning Available Resources			
	\$	1,373,971	
Revenue:			
Charges for Services	7,828,000	4,485,912	57.31%
Misc. Revenue	4,000	27,091	677.27%
Approp Retained Earnings	(534,132)	0	0.00%
Total Revenue	7,297,868	4,513,003	61.84%
Expenses:			
Personnel Services	2,420,296	1,311,190	54.17%
Operating	3,924,125	2,602,898	66.33%
Capital	150,000	267,233	178.16%
Non Operating	1,291,072	478,572	37.07%
Total Expenses	7,785,493	4,659,893	59.85%
Plus Depreciation		296,877	
Net Resources		149,988	
Unrestricted Resources Available	\$	1,523,959	

Sunrise Theatre	Budget	YTD	%
Beginning Available Resources			
	\$	(1,168,570)	
Revenue:			
Grants	42,000	10,546	25.11%
Charges for Services	2,565,000	1,778,217	69.33%
Misc. Revenue	348,900	112,538	32.26%
Approp Retained Earnings	(90,800)	0	0.00%
Transfers	450,000	450,000	100.00%
Total Revenue	3,315,100	2,351,301	70.93%
Expenses:			
Personnel Services	621,676	233,807	37.61%
Operating	3,239,623	2,241,887	69.20%
Capital	0	0	0.00%
Non Operating	0	0	0.00%
Total Expenses	3,861,299	2,475,694	64.12%
Plus Depreciation		318,784	
Net Resources		194,390	
Unrestricted Resources Available	\$	(974,180)	

Stormwater	Budget	YTD	%
Beginning Available Resources			
	\$	(493,959)	
Revenue:			
Federal Grants	0	0	0.00%
State Grants	0	0	0.00%
Charges for Services	2,676,067	3,176,842	118.71%
Misc. Revenue	10,000	36,038	360.38%
Transfers	0	0	0.00%
Approp Retained Earnings	46,000	0	0.00%
Total Revenue	2,732,067	3,212,880	117.60%
Expenses:			
Personnel Services	0	0	0.00%
Operating	2,705,937	1,814,117	67.04%
Capital	5,000	110,596	2211.93%
Non Operating	1,206,130	148,480	12.31%
Total Expenses	3,917,067	2,073,193	52.93%
Plus Depreciation		706,332	
Net Resources		1,846,019	
Unrestricted Resources Available	\$	1,352,060	