

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE MONTH ENDING
May 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	Yes	Yes	Yes
The expense budget is on target.	Yes	Yes	Yes	Yes	Yes	Yes
Positive Net Operating Income	Yes	Yes	No	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	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 May 31, 2017
(67% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
Beginning Available Resources		\$	4,852,321	
Revenue:				
Taxes	\$ 19,927,375	\$	17,139,552	86.01%
Licenses & Permits	356,500		357,302	100.23%
Intergovernmental	3,154,000		2,180,420	69.13%
Charges for Services	221,100		191,335	86.54%
Fines & Forfeitures	189,500		115,162	60.77%
Miscellaneous Revenue	2,198,758		1,604,323	72.96%
Interfund Transfers	2,614,221		6,112,373	233.81%
Contribution from Enterprise	7,031,260		6,508,785	92.57%
Appropriated Fund Balance	710,407		0	0.00%
Restricted Revenue	(600,000)		0	0.00%
Total Revenue	\$ 35,803,121	\$	34,209,251	95.55%
Expenditures:				
City Commission	\$ 243,603	\$	148,724	61.05%
City Manager	535,282		355,133	66.35%
City Attorney	696,572		395,815	56.82%
City Clerk	316,211		205,485	64.98%
Human Resources	422,500		294,088	69.61%
Finance	773,428		511,292	66.11%
MIS	1,073,500		549,241	51.16%
Purchasing	301,437		203,991	67.67%
Planning	478,772		309,747	64.70%
Code Enforcement	894,695		573,871	64.14%
Police	13,364,012		8,609,910	64.43%
Public Works/Director	93,350		56,929	60.98%
Public Works/Fleet Maint.	620,981		398,443	64.16%
Public Works/Facilities Maint.	899,574		663,569	73.76%
Public Works/Parks & Grounds	2,037,053		1,334,419	65.51%
Public Works/Streets	1,688,544		1,222,762	72.42%
Engineering	1,157,454		599,531	51.80%
Riverwalk	154,822		106,617	68.86%
Administrative	10,051,331		11,288,289	112.31%
Total Expenditures	\$ 35,803,121	\$	27,827,854	77.72%
Net Resources			\$ 6,381,398	
Total Available Resources			\$ 11,233,719	
Less:				
10% Budget Reserve			(3,580,312)	
Reserve			(600,000)	
Unrestricted Resources			\$ 7,053,407	

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	9,572	0.00%
Miscellaneous Revenue	160,500	176,033	109.68%
Transfers	737,543	1,526,901	207.03%
Total Revenue	5,918,655	6,840,491	115.58%
Expenses:			
Operating	321,914	274,597	85.30%
Capital Outlay	0	839,079	0.00%
Other Programs & Projects	20,000	22,385	111.92%
Transfers	5,576,741	5,590,390	100.24%
Total Expenses	5,918,655	6,726,451	113.65%
Net Resources		114,041	
Unrestricted Resources		\$ 395,925	

CDBG	Budget	FYTD	%
Beginning Available Resources		\$ 811,299	
Revenue:			
Intergovernmental Revenue	866,461	259,828	29.99%
Misc. Revenue	0	4,418	0.00%
Transfers	0	0	0.00%
Total Revenue	866,461	264,247	30.50%
Expenses:			
Administrative	162,266	144,409	89.00%
Rehabilitation Department	45,000	21,876	48.61%
Capital Outlay	43,252	4,320	0.00%
Economic Development	270,000	209,296	77.52%
Public Service	118,940	293	0.25%
Unencumbered	0	0	0.00%
Roll Over Expenditures	227,003	0	0.00%
Total Expenses	866,461	380,193	43.88%
Net Resources		(115,946)	
Unrestricted Resources		\$ 695,352	

Grant Administration	Budget	FYTD	%
Beginning Available Resources		\$ 907,853	
Revenue:			
Program Income	0	11,173	0.00%
Misc. Revenue	180,250	4,841	2.69%
Interfund Transfers	0	0	0.00%
Total Revenue	180,250	16,014	8.88%
Expenses:			
Personnel Services	0	0	0.00%
Operating	180,250	1,785	0.99%
Transfers	0	0	0.00%
Total Expenses	180,250	1,785	0.99%
Net Resources		14,229	
Unrestricted Resources		\$ 922,082	

SHIP	Budget	FYTD	%
Beginning Available Resources		\$ 258,061	
Revenue:			
SHIP	267,860	192,043	71.70%
Program Income	40,000	50	0.00%
Misc. Revenue	500	1,710	0.00%
Carry Over Funding	854,760	0	0.00%
Total Revenue	1,163,120	193,803	16.66%
Expenses:			
Operating	91,786	439	0.48%
Grants/Programs & Projects	1,071,334	42,864	4.00%
Total Expenses	1,163,120	43,303	3.72%
Net Resources		150,501	
Unrestricted Resources		\$ 408,561	

Enterprise Funds

Marina	Budget	YTD	%
Beginning Available Resources			
	\$	288,946	
Revenue:			
Grants	470,000	0	0.00%
Charges for Services	1,464,348	1,148,944	78.46%
Misc. Revenue	1,426,800	1,645,901	115.36%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	376,154	0	0.00%
Total Revenue	3,737,302	2,794,845	74.78%
Expenses:			
Personnel Services	399,440	254,450	63.70%
Operating	2,902,537	2,215,563	76.33%
Capital	498,000	2,293	0.46%
Debt Service	451,115	224,570	49.78%
Non Operating	404,830	143,565	35.46%
Total Expenses	4,655,922	2,840,441	61.01%
Plus Depreciation		745,688	
Net Resources		700,092	
Unrestricted Resources Available	\$	989,038	

Golf Course	Budget	YTD	%
Beginning Available Resources			
	\$	(80,725)	
Revenue:			
Charges for Services	1,259,500	765,952	60.81%
Misc. Revenue	127,750	62,033	48.56%
Transfers	0	170,000	0.00%
Approp Retained Earnings	0	0	0.00%
Total Revenue	1,387,250	997,985	71.94%
Expenses:			
Personnel Services	599,455	381,513	63.64%
Operating	883,883	643,623	72.82%
Capital	6,000	0	0.00%
Non Operating	32,641	0	0.00%
Total Expenses	1,521,979	1,025,136	67.36%
Plus Depreciation		90,761	
Net Resources		63,610	
Unrestricted Resources Available	\$	(17,115)	

Building	Budget	YTD	%
Beginning Available Resources			
	\$	677,253	
Revenue:			
Licenses & Permits	1,355,000	833,520	61.51%
Charges for Services	22,000	16,070	73.05%
Fine & Forfeits	3,000	1,800	60.00%
Misc. Revenue	16,000	16,643	104.02%
Transfers	0	0	0.00%
Approp Retained Earnings	(8,852)	0	0.00%
Total Revenue	1,387,148	868,033	62.58%
Expenses:			
Personnel Services	905,915	445,384	49.16%
Operating	438,700	389,697	88.83%
Capital	42,533	538	1.27%
Non Operating	0	0	0.00%
Total Expenses	1,387,148	835,619	60.24%
Plus Depreciation		0	
Net Resources		32,414	
Unrestricted Resources Available	\$	709,667	

Solid Waste	Budget	YTD	%
Beginning Available Resources			
	\$	1,059,813	
Revenue:			
Charges for Services	6,219,000	4,412,816	70.96%
Misc. Revenue	4,000	47,651	1191.28%
Approp Retained Earnings	367,431	0	0.00%
Total Revenue	6,590,431	4,460,467	67.68%
Expenses:			
Personnel Services	2,040,266	1,361,547	66.73%
Operating	3,585,165	2,816,908	78.57%
Capital	450,000	106,452	23.66%
Non Operating	800,000	415,000	51.88%
Total Expenses	6,875,431	4,699,908	68.36%
Plus Depreciation		191,612	
Net Resources		(47,829)	
Unrestricted Resources Available	\$	1,011,984	

Sunrise Theatre	Budget	YTD	%
Beginning Available Resources			
	\$	(154,392)	
Revenue:			
Grants	0	0	0.00%
Charges for Services	3,640,000	2,205,190	60.58%
Misc. Revenue	582,300	286,758	49.25%
Transfers	450,000	606,000	134.67%
Total Revenue	4,672,300	3,097,948	66.30%
Expenses:			
Personnel Services	578,243	353,428	61.12%
Operating	4,441,620	3,199,286	72.03%
Capital	187,437	745	0.40%
Non Operating	0	0	0.00%
Total Expenses	5,207,300	3,553,459	68.24%
Plus Depreciation		357,138	
Net Resources		(98,372)	
Unrestricted Resources Available	\$	(252,764)	

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	2,533,916	101.27%
Misc. Revenue	15,000	610,509	4070.06%
Transfers	0	0	0.00%
Approp Retained Earnings	639,033	0	0.00%
Total Revenue	3,156,122	3,294,926	104.40%
Expenses:			
Personnel Services	0	0	0.00%
Operating	3,126,067	2,687,700	85.98%
Capital	20,000	19,521	97.61%
Non Operating	1,196,055	1,335,130	111.63%
Total Expenses	4,342,122	4,042,351	93.10%
Plus Depreciation		793,280	
Net Resources		45,854	
Unrestricted Resources Available	\$	2,024,696	

**RESTRICTED REVENUE RECONCILIATION
THRU 4/30/2017**

6/26/2017

	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	40,000.00	6,000.00	10,900.00	17,700.00		74,600.00	5,136.88		3,831.10	14,856.96	1,643.41		25,468.35	49,131.65
Sidewalks PILO		938.22	13,779.00	0.00	987.60	15,704.82							0.00	15,704.82
Parking PILO		16,000.00	2,000.00	34,000.00		52,000.00							0.00	52,000.00
Storm Water Utility Fee	26,177.25	1,920.97	8,065.48	8,132.58	5,935.12	50,231.40							0.00	50,231.40
Road Impact Fees	268,273.06	87,390.57	116,573.34	246,932.06	222,623.44	941,792.47	137,687.14	0.00	19,125.95	0.00	107,143.55	401,159	(10)(11)(12)(13) 665,115.64	276,676.83
Park Impact Fees	166,726.17	23,628.91	26,241.54	43,724.83	22,188.68	282,510.13	63,331.76	13,772.80	99,072.00				176,176.56	106,333.57
Building Impact Fees	70,681.00	8,318.30	18,260.11	39,594.08	19,330.15	156,183.64	8,735.09						8,735.09	147,448.55
Solid Waste	19,233.86	2,056.73	7,355.23	6,654.21	13,204.48	48,504.51	19,233.86						19,233.86	29,270.65
Impact Admin Fee	15,710.16	7,215.15	5,718.41	11,411.91	4,732.92	44,788.55	15,710.16	2,523.72	1,440.94	494.18	4.00		20,173.00	24,615.55
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					113,996.00	113,996.00							0.00	113,996.00
Sale of Surplus Land-FPRA	0.00	0.00	0.00	0.00	1,068,342.63	1,068,342.63							0.00	1,068,342.63
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	8,054.85	55,926.17	31,139.56						31,139.56	24,786.61
	551,091.34	382,331.01	484,502.15	809,077.02	1,692,664.97	1,479,222.15	1,238,050.20	29,733.63	383,614.99	213,170.54	395,150.96	501,159	2,760,879.32	3,094,940.74