

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE MONTH ENDING
April 30, 2019**

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	Yes	Yes
The expense budget is on target.	Yes	Yes	Yes	No	Yes	Yes
Positive Net Operating Income	Yes	Yes	Yes	No	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.	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, 2019
(58% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
Beginning Available Resources		\$	9,650,552	
Revenue:				
Taxes	\$ 21,761,008	\$	18,518,451	85.10%
Licenses & Permits	383,000		206,505	53.92%
Intergovernmental	3,599,000		2,387,834	66.35%
Charges for Services	330,800		231,045	69.84%
Fines & Forfeitures	246,000		215,038	87.41%
Miscellaneous Revenue	2,231,434		898,360	40.26%
Interfund Transfers	2,960,947		3,265,946	110.30%
Contribution from Enterprise	7,160,515		6,659,399	93.00%
Appropriated Fund Balance	836,909		0	0.00%
Restricted Revenue	(600,000)		0	0.00%
Total Revenue	\$ 38,909,613	\$	32,382,579	83.23%
Expenditures:				
City Commission	\$ 246,606	\$	143,155	58.05%
City Manager	767,900		439,667	57.26%
City Attorney	667,864		315,934	47.31%
City Clerk	323,768		180,620	55.79%
Human Resources	435,732		247,674	56.84%
Finance	885,902		513,325	57.94%
IT	1,190,540		670,256	56.30%
Purchasing	322,738		151,272	46.87%
Planning	566,959		313,807	55.35%
Code Enforcement	1,057,212		629,379	59.53%
Police	14,275,653		8,876,586	62.18%
Public Works/Director	98,252		56,819	57.83%
Public Works/Fleet Maint.	585,387		424,487	72.51%
Public Works/Facilities Maint.	1,021,353		647,598	63.41%
Public Works/Parks & Grounds	2,143,014		1,167,804	54.49%
Public Works/Streets	1,784,669		1,027,507	57.57%
Engineering	1,293,711		642,281	49.65%
Riverwalk	330,036		154,914	46.94%
Administrative	10,912,317		5,731,560	52.52%
Total Expenditures	\$ 38,909,613	\$	22,334,644	57.40%
Net Resources			\$ 10,047,935	
Total Available Resources			\$ 19,698,487	
Less:				
10% Budget Reserve			(3,890,961)	
Reserve			(600,000)	
Unrestricted Resources			\$ 15,207,526	

Special Revenue Funds

FPRA	Budget	FYTD	%
Beginning Available Resources		\$ 328,200	
Beginning Available Resources			
Taxes	6,306,127	6,321,663	100.25%
Licenses & Permits	0	0	0.00%
Intergovernmental	0	2,226	0.00%
Miscellaneous Revenue	178,000	592,319	332.76%
Transfers	0	0	0.00%
Total Revenue	6,484,127	6,916,208	106.66%
Expenses:			
Operating	492,261	459,995	93.45%
Capital Outlay	0	81,091	0.00%
Other Programs & Projects	370,000	0	0.00%
Transfers	5,621,866	5,626,866	100.09%
Total Expenses	6,484,127	6,167,952	95.12%
Net Resources		748,256	
Unrestricted Resources		\$ 1,076,456	

CDBG	Budget	FYTD	%
Beginning Available Resources		\$ 749,867	
Revenue:			
Intergovernmental Revenue	869,238	123,776	14.24%
Misc. Revenue	0	11,666	0.00%
Transfers	0	0	0.00%
Total Revenue	869,238	135,441	15.58%
Expenses:			
Administrative	175,876	91,387	51.96%
Rehabilitation Department	40,000	2,982	7.45%
Capital Outlay	0	27,835	0.00%
Economic Development	303,422	147,230	48.52%
Public Service	100,000	13,269	13.27%
Unencumbered	0	0	0.00%
Roll Over Expenditures	249,940	0	0.00%
Total Expenses	869,238	282,703	32.52%
Net Resources		(147,262)	
Unrestricted Resources		\$ 602,605	

Grant Administration	Budget	FYTD	%
Beginning Available Resources		\$ 1,016,482	
Revenue:			
Program Income	0	8,838	0.00%
Misc. Revenue	213,750	40,108	18.76%
Interfund Transfers	45,000	0	0.00%
Total Revenue	258,750	48,946	18.92%
Expenses:			
Personnel Services	88,235	77,631	87.98%
Operating	170,515	1,263	0.74%
Transfers	0	680,082	0.00%
Total Expenses	258,750	758,975	293.32%
Net Resources		(710,029)	
Unrestricted Resources		\$ 306,453	

SHIP	Budget	FYTD	%
Beginning Available Resources		\$ 150,981	
Revenue:			
SHIP	73,000	73,063	100.09%
Program Income	40,000	680,082	0.00%
Misc. Revenue	500	1,001	0.00%
Carry Over Funding	280,000	0	0.00%
Total Revenue	393,500	754,146	191.65%
Expenses:			
Operating	25,000	1,052	4.21%
Grants/Programs & Projects	368,500	565,352	153.42%
Total Expenses	393,500	566,404	143.94%
Net Resources		187,742	
Unrestricted Resources		\$ 338,723	

Enterprise Funds

Marina	Budget	YTD	%
Beginning Available Resources			
	\$	553,969	
Revenue:			
Grants	100,000	14,976	14.98%
Charges for Services	1,500,000	1,150,242	76.68%
Misc. Revenue	1,536,262	1,239,072	80.65%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	797,594	0	0.00%
Total Revenue	3,933,856	2,404,289	61.12%
Expenses:			
Personnel Services	474,129	279,703	58.99%
Operating	3,305,546	1,934,886	58.53%
Capital	429,500	470,037	109.44%
Debt Service	439,847	48,114	10.94%
Non Operating	404,830	125,000	30.88%
Total Expenses	5,053,852	2,857,740	56.55%
Plus Depreciation		651,944	
Net Resources		198,493	
Unrestricted Resources Available	\$	752,462	

Golf Course	Budget	YTD	%
Beginning Available Resources			
	\$	(398,568)	
Revenue:			
Charges for Services	1,166,500	744,517	63.82%
Misc. Revenue	190,250	126,968	66.74%
Approp Retained Earnings	0	0	0.00%
Total Revenue	1,356,750	871,485	64.23%
Expenses:			
Personnel Services	213,946	112,751	52.70%
Operating	1,244,892	810,130	65.08%
Capital	0	0	0.00%
Non Operating	32,641	0	0.00%
Total Expenses	1,491,479	922,881	61.88%
Plus Depreciation		78,953	
Net Resources		27,557	
Unrestricted Resources Available	\$	(371,011)	

Building	Budget	YTD	%
Beginning Available Resources			
	\$	1,388,967	
Revenue:			
Licenses & Permits	1,414,972	1,288,541	91.06%
Charges for Services	22,000	19,179	87.18%
Fine & Forfeits	18,000	500	2.78%
Misc. Revenue	21,000	52,917	251.99%
Transfers	0	0	0.00%
Approp Retained Earnings	222,170	0	0.00%
Total Revenue	1,698,142	1,361,138	80.15%
Expenses:			
Personnel Services	1,255,855	640,808	51.03%
Operating	365,372	266,481	72.93%
Capital	72,500	97,853	134.97%
Non Operating	5,387	0	0.00%
Total Expenses	1,699,114	1,005,141	59.16%
Plus Depreciation		36,410	
Net Resources		392,406	
Unrestricted Resources Available	\$	1,781,372	

Solid Waste	Budget	YTD	%
Beginning Available Resources			
	\$	1,431,377	
Revenue:			
Charges for Services	7,579,000	4,426,287	58.40%
Misc. Revenue	4,000	21,905	547.62%
Approp Retained Earnings	(419,775)	0	0.00%
Total Revenue	7,163,225	4,448,192	62.10%
Expenses:			
Personnel Services	2,517,116	1,150,990	45.73%
Operating	3,604,783	2,544,984	70.60%
Capital	150,000	309,749	206.50%
Non Operating	1,178,744	408,945	34.69%
Total Expenses	7,450,643	4,414,668	59.25%
Plus Depreciation		284,449	
Net Resources		317,974	
Unrestricted Resources Available	\$	1,749,351	

Sunrise Theatre	Budget	YTD	%
Beginning Available Resources			
	\$	(973,778)	
Revenue:			
Grants	0	0	0.00%
Charges for Services	2,470,000	1,945,827	78.78%
Misc. Revenue	323,600	143,177	44.25%
Transfers	450,000	450,000	100.00%
Total Revenue	3,243,600	2,539,004	78.28%
Expenses:			
Personnel Services	531,025	232,536	43.79%
Operating	3,247,575	2,485,206	76.52%
Capital	0	1,877	0.00%
Non Operating	0	0	0.00%
Total Expenses	3,778,600	2,719,618	71.97%
Plus Depreciation		318,616	
Net Resources		138,002	
Unrestricted Resources Available	\$	(835,776)	

Stormwater	Budget	YTD	%
Beginning Available Resources			
	\$	1,206,923	
Revenue:			
Federal Grants	0	1,631,339	0.00%
State Grants	0	0	0.00%
Charges for Services	2,542,540	2,492,961	98.05%
Misc. Revenue	15,000	486,752	3245.02%
Transfers	0	0	0.00%
Approp Retained Earnings	484,828	0	0.00%
Total Revenue	3,042,368	4,611,052	151.56%
Expenses:			
Personnel Services	0	0	0.00%
Operating	3,017,238	4,567,426	151.38%
Capital	5,000	74,100	1482.00%
Non Operating	1,206,130	1,189,733	98.64%
Total Expenses	4,228,368	5,831,258	137.91%
Plus Depreciation		693,093	
Net Resources		(527,113)	
Unrestricted Resources Available	\$	679,810	

**RESTRICTED REVENUE RECONCILIATION
THRU 4/30/2019**

	Receipts Budget 2011-2015	Receipts Budget 2015-16	Receipts Budget 2016-17	Receipts Budget 2017-18	Receipts Budget 2018-19	Total Receipts	Expenses Budget 2011-2015	Expenses Budget 2015-2016	Expenses Budget 2016-2017	Expenses Budget 2017-18	Expenses Budget 2018-19	Committed	Expend Total	Balance FY2019
Parks MSTU	1,350,895.01	122,958.00	193,738.00	206,492.00	218,219.00	2,092,302.01	399,714.00	197,819.40	105,960.00	186,470.00		0.00	889,963.40	1,202,338.61
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				204,138.15	4,583.85
Royalties (Gaming)	332,002.45	35,026.31	37,007.10	39,993.21	50,002.00	494,031.07	230,922.71	a				0.00	(1) (2) 230,922.71	263,108.36
Tree Preservation Fees	34,600.00	350.00	350.00	500.00	4,100.00	39,900.00	8,967.98	14,856.96	1,980.99				25,805.93	14,094.07
Sidewalks PILO	14,717.22	0.00	33,621.63	2,238.56	50.00	50,627.41							0.00	50,627.41
Parking PILO	18,000.00	34,000.00	500.00	3,000.00	1,750.00	57,250.00							0.00	57,250.00
Clean & Safe Initiative				290,963.07	157,803.54	448,766.61				79,779.09			79,779.09	368,987.52
Storm Water Utility Fee	36,163.70	8,132.58	9,686.16	20,010.28	8,370.16	82,362.88						0.00	0.00	82,362.88
Road Impact Fees	472,236.97	246,932.06	299,620.12	580,769.95	463,677.75	2,063,236.85	156,813.09	0.00	196,543.85	70,489.75	80,280.00	0.00	(3) (6) 504,126.69	1,559,110.16
Park Impact Fees	216,596.62	43,724.83	60,829.41	219,356.42	109,159.90	649,667.18	176,176.56			28,500.00		0.00	(2) (4) 204,676.56	444,990.62
Building Impact Fees	97,259.41	39,594.08	32,552.15	100,326.06	74,335.78	344,067.48	8,735.09					0.00	(2)(6) 8,735.09	335,332.39
Solid Waste	28,645.82	6,654.21	19,533.24	33,586.50	26,336.18	114,755.95	19,233.86					0.00	(5) 19,233.86	95,522.09
Impact Admin Fee	28,643.72	11,411.91	9,597.63	27,918.13	23,229.51	100,800.90	19,674.82	494.18	4.00				20,173.00	80,627.90
Infrastructure Sales Tax					255,811.73	255,811.73							0.00	255,811.73
Multimodal Transportation	4,000.00					4,000.00							0.00	4,000.00
PFSRD Parks and Recreation	7,500.00					7,500.00	7,500.00					0.00	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	125,767.20	235,541.10			10,000.00	371,308.30	48,808.29		66,892.00			(1)	115,700.29	255,608.01
Sunrise Theatre Capital Fee	0.00		132,916.00	109,724.50	77,194.33	319,834.83			96,825.00	5,726.00			102,551.00	217,283.83
Sale of Surplus Land-FPRA	0.00		1,094,829.09		70,594.13	1,165,423.22					600,000.00		600,000.00	565,423.22
Sale of Surplus Land-City	0.00		50.00			50.00							0.00	50.00
Uncommitted Funds	40,469.38	47,052.73	25,030.60	61,494.41	51,626.23	225,673.35	31,139.56						31,139.56	194,533.79
	3,331,778.08	831,377.81	1,949,861.13	1,696,373.09	1,602,260.24	9,411,650.35	1,391,253.82	213,170.54	648,605.84	370,964.84	680,280.00	0.00	3,304,275.04	6,107,375.31