

**CITY OF FORT PIERCE, FLORIDA  
FUND EVALUATION REPORT  
FOR THE MONTH ENDING  
February 28, 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	Yes	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 February 28, 2019**  
(42% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
<b>Beginning Available Resources</b>		\$	<b>9,650,552</b>	
<b>Revenue:</b>				
Taxes	\$ 21,761,008	\$	16,138,266	74.16%
Licenses & Permits	383,000		153,122	39.98%
Intergovernmental	3,599,000		1,508,034	41.90%
Charges for Services	330,800		145,165	43.88%
Fines & Forfeitures	246,000		71,432	29.04%
Miscellaneous Revenue	2,231,434		580,934	26.03%
Interfund Transfers	2,960,947		3,265,946	110.30%
Contribution from Enterprise	7,160,515		271,445	3.79%
Appropriated Fund Balance	836,909		0	0.00%
Restricted Revenue	(600,000)		0	0.00%
<b>Total Revenue</b>	<b>\$ 38,909,613</b>	<b>\$</b>	<b>22,134,344</b>	<b>56.89%</b>
<b>Expenditures:</b>				
City Commission	\$ 246,606	\$	102,933	41.74%
City Manager	767,900		322,151	41.95%
City Attorney	667,864		234,658	35.14%
City Clerk	323,768		132,715	40.99%
Human Resources	435,732		180,210	41.36%
Finance	885,902		369,860	41.75%
IT	1,190,540		490,125	41.17%
Purchasing	322,738		104,438	32.36%
Planning	566,959		220,298	38.86%
Code Enforcement	1,057,212		443,189	41.92%
Police	14,275,653		6,479,764	45.39%
Public Works/Director	98,252		39,990	40.70%
Public Works/Fleet Maint.	585,387		318,345	54.38%
Public Works/Facilities Maint.	1,021,353		471,978	46.21%
Public Works/Parks & Grounds	2,143,014		846,966	39.52%
Public Works/Streets	1,784,669		805,624	45.14%
Engineering	1,293,711		505,293	39.06%
Riverwalk	330,036		116,533	35.31%
Administrative	10,912,317		5,080,038	46.55%
<b>Total Expenditures</b>	<b>\$ 38,909,613</b>	<b>\$</b>	<b>17,265,110</b>	<b>44.37%</b>
<b>Net Resources</b>			<b>\$ 4,869,234</b>	
<b>Total Available Resources</b>			<b>\$ 14,519,786</b>	
<b>Less:</b>				
10% Budget Reserve			(3,890,961)	
Reserve			(600,000)	
<b>Unrestricted Resources</b>			<b>\$ 10,028,825</b>	

## Special Revenue Funds

FPRA	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 328,200</b>	
<b>Beginning Available Resources</b>			
Taxes	6,306,127	6,321,663	100.25%
Licenses & Permits	0	0	0.00%
Intergovernmental	0	1,546	0.00%
Miscellaneous Revenue	178,000	545,705	306.58%
Transfers	0	0	0.00%
<b>Total Revenue</b>	<b>6,484,127</b>	<b>6,868,914</b>	<b>105.93%</b>
<b>Expenses:</b>			
Operating	492,261	407,676	82.82%
Capital Outlay	0	81,091	0.00%
Other Programs & Projects	370,000	0	0.00%
Transfers	5,621,866	5,176,866	92.08%
<b>Total Expenses</b>	<b>6,484,127</b>	<b>5,665,633</b>	<b>87.38%</b>
<b>Net Resources</b>		<b>1,203,281</b>	
<b>Unrestricted Resources</b>		<b>\$ 1,531,481</b>	

CDBG	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 749,867</b>	
<b>Revenue:</b>			
Intergovernmental Revenue	869,238	34,318	3.95%
Misc. Revenue	0	8,343	0.00%
Transfers	0	0	0.00%
<b>Total Revenue</b>	<b>869,238</b>	<b>42,661</b>	<b>4.91%</b>
<b>Expenses:</b>			
Administrative	175,876	74,390	42.30%
Rehabilitation Department	40,000	2,124	5.31%
Capital Outlay	0	27,835	0.00%
Economic Development	303,422	87,696	28.90%
Public Service	100,000	4,507	4.51%
Unencumbered	0	0	0.00%
Roll Over Expenditures	249,940	0	0.00%
<b>Total Expenses</b>	<b>869,238</b>	<b>196,552</b>	<b>22.61%</b>
<b>Net Resources</b>		<b>(153,891)</b>	
<b>Unrestricted Resources</b>		<b>\$ 595,976</b>	

Grant Administration	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 1,016,482</b>	
<b>Revenue:</b>			
Program Income	0	6,307	0.00%
Misc. Revenue	213,750	39,043	18.27%
Interfund Transfers	45,000	0	0.00%
<b>Total Revenue</b>	<b>258,750</b>	<b>45,350</b>	<b>17.53%</b>
<b>Expenses:</b>			
Personnel Services	88,235	52,787	59.83%
Operating	170,515	1,261	0.74%
Transfers	0	680,082	0.00%
<b>Total Expenses</b>	<b>258,750</b>	<b>734,129</b>	<b>283.72%</b>
<b>Net Resources</b>		<b>(688,779)</b>	
<b>Unrestricted Resources</b>		<b>\$ 327,703</b>	

SHIP	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 150,981</b>	
<b>Revenue:</b>			
SHIP	73,000	73,063	100.09%
Program Income	40,000	680,082	0.00%
Misc. Revenue	500	0	0.00%
Carry Over Funding	280,000	0	0.00%
<b>Total Revenue</b>	<b>393,500</b>	<b>753,145</b>	<b>191.40%</b>
<b>Expenses:</b>			
Operating	25,000	857	3.43%
Grants/Programs & Projects	368,500	480,608	130.42%
<b>Total Expenses</b>	<b>393,500</b>	<b>481,466</b>	<b>122.35%</b>
<b>Net Resources</b>		<b>271,679</b>	
<b>Unrestricted Resources</b>		<b>\$ 422,660</b>	

## Enterprise Funds

Marina	Budget	YTD	%
<b>Beginning Available Resources</b>		<b>\$ 450,427</b>	
<b>Revenue:</b>			
Grants	100,000	14,976	14.98%
Charges for Services	1,500,000	808,680	53.91%
Misc. Revenue	1,536,262	811,744	52.84%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	797,594	0	0.00%
<b>Total Revenue</b>	<b>3,933,856</b>	<b>1,635,400</b>	<b>41.57%</b>
<b>Expenses:</b>			
Personnel Services	474,129	184,507	38.92%
Operating	3,305,546	1,352,746	40.92%
Capital	429,500	412,785	96.11%
Debt Service	439,847	11,710	2.66%
Non Operating	404,830	62,500	15.44%
<b>Total Expenses</b>	<b>5,053,852</b>	<b>2,024,248</b>	<b>40.05%</b>
<b>Plus Depreciation</b>		<b>465,674</b>	
<b>Net Resources</b>		<b>76,825</b>	
<b>Unrestricted Resources Available</b>		<b>\$ 527,252</b>	

Golf Course	Budget	YTD	%
<b>Beginning Available Resources</b>		<b>\$ (368,750)</b>	
<b>Revenue:</b>			
Charges for Services	1,166,500	480,837	41.22%
Misc. Revenue	190,250	80,632	42.38%
Approp Retained Earnings	0	0	0.00%
<b>Total Revenue</b>	<b>1,356,750</b>	<b>561,469</b>	<b>41.38%</b>
<b>Expenses:</b>			
Personnel Services	213,946	84,097	39.31%
Operating	1,244,892	590,343	47.42%
Capital	0	0	0.00%
Non Operating	32,641	0	0.00%
<b>Total Expenses</b>	<b>1,491,479</b>	<b>674,440</b>	<b>45.22%</b>
<b>Plus Depreciation</b>		<b>56,395</b>	
<b>Net Resources</b>		<b>(56,576)</b>	
<b>Unrestricted Resources Available</b>		<b>\$ (425,326)</b>	

Building	Budget	YTD	%
<b>Beginning Available Resources</b>		<b>\$ 1,388,967</b>	
<b>Revenue:</b>			
Licenses & Permits	1,414,972	759,614	53.68%
Charges for Services	22,000	14,975	68.07%
Fine & Forfeits	18,000	0	0.00%
Misc. Revenue	21,000	29,924	142.49%
Transfers	0	0	0.00%
Approp Retained Earnings	222,170	0	0.00%
<b>Total Revenue</b>	<b>1,698,142</b>	<b>804,512</b>	<b>47.38%</b>
<b>Expenses:</b>			
Personnel Services	1,255,855	460,834	36.69%
Operating	365,372	197,822	54.14%
Capital	72,500	32,200	44.41%
Non Operating	5,387	0	0.00%
<b>Total Expenses</b>	<b>1,699,114</b>	<b>690,856</b>	<b>40.66%</b>
<b>Plus Depreciation</b>		<b>26,076</b>	
<b>Net Resources</b>		<b>139,732</b>	
<b>Unrestricted Resources Available</b>		<b>\$ 1,528,699</b>	

Solid Waste	Budget	YTD	%
<b>Beginning Available Resources</b>		<b>\$ 1,554,235</b>	
<b>Revenue:</b>			
Charges for Services	7,579,000	3,151,045	41.58%
Misc. Revenue	4,000	11,681	292.03%
Approp Retained Earnings	(419,775)	0	0.00%
<b>Total Revenue</b>	<b>7,163,225</b>	<b>3,162,726</b>	<b>44.15%</b>
<b>Expenses:</b>			
Personnel Services	2,517,116	833,898	33.13%
Operating	3,604,783	1,770,305	49.11%
Capital	150,000	213,486	142.32%
Non Operating	1,178,744	208,945	17.73%
<b>Total Expenses</b>	<b>7,450,643</b>	<b>3,026,634</b>	<b>40.62%</b>
<b>Plus Depreciation</b>		<b>203,179</b>	
<b>Net Resources</b>		<b>339,271</b>	
<b>Unrestricted Resources Available</b>		<b>\$ 1,893,506</b>	

Sunrise Theatre	Budget	YTD	%
<b>Beginning Available Resources</b>		<b>\$ (973,509)</b>	
<b>Revenue:</b>			
Grants	0	0	0.00%
Charges for Services	2,470,000	1,673,245	67.74%
Misc. Revenue	323,600	73,935	22.85%
Transfers	450,000	0	0.00%
<b>Total Revenue</b>	<b>3,243,600</b>	<b>1,747,179</b>	<b>53.87%</b>
<b>Expenses:</b>			
Personnel Services	531,025	175,818	33.11%
Operating	3,247,575	1,662,612	51.20%
Capital	0	1,877	0.00%
Non Operating	0	0	0.00%
<b>Total Expenses</b>	<b>3,778,600</b>	<b>1,840,306</b>	<b>48.70%</b>
<b>Plus Depreciation</b>		<b>227,583</b>	
<b>Net Resources</b>		<b>134,456</b>	
<b>Unrestricted Resources Available</b>		<b>\$ (839,053)</b>	

Stormwater	Budget	YTD	%
<b>Beginning Available Resources</b>		<b>\$ 1,593,734</b>	
<b>Revenue:</b>			
Federal Grants	0	1,274,338	0.00%
State Grants	0	0	0.00%
Charges for Services	2,542,540	2,026,749	79.71%
Misc. Revenue	15,000	482,854	3219.03%
Transfers	0	0	0.00%
Approp Retained Earnings	484,828	0	0.00%
<b>Total Revenue</b>	<b>3,042,368</b>	<b>3,783,940</b>	<b>124.37%</b>
<b>Expenses:</b>			
Personnel Services	0	0	0.00%
Operating	3,017,238	3,592,899	119.08%
Capital	5,000	74,100	1482.00%
Non Operating	1,206,130	1,028,565	85.28%
<b>Total Expenses</b>	<b>4,228,368</b>	<b>4,695,564</b>	<b>111.05%</b>
<b>Plus Depreciation</b>		<b>495,067</b>	
<b>Net Resources</b>		<b>(416,557)</b>	
<b>Unrestricted Resources Available</b>		<b>\$ 1,177,177</b>	

**RESTRICTED REVENUE RECONCILIATION**  
**THRU 2/28/2019**

	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			1,874,083.01	399,714.00	197,819.40	105,960.00	186,470.00		0.00		889,963.40	984,119.61
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		2d	444,029.07	230,922.71	a				0.00	(1) (2)	230,922.71	213,106.36
Tree Preservation Fees	34,600.00	350.00	350.00	500.00			35,800.00	8,967.98	14,856.96	1,980.99					25,805.93	9,994.07
Sidewalks PILO	14,717.22	0.00	33,621.63	2,238.56			50,577.41								0.00	50,577.41
Parking PILO	18,000.00	34,000.00	500.00	3,000.00	1,250.00		56,750.00								0.00	56,750.00
Clean & Safe Initiative				290,963.07	105,620.91		396,583.98				79,779.09				79,779.09	316,804.89
Storm Water Utility Fee	36,163.70	8,132.58	9,686.16	20,010.28	4,671.88		78,664.60						0.00		0.00	78,664.60
Road Impact Fees	472,236.97	246,932.06	299,620.12	580,769.95	153,729.50		1,753,288.60	156,813.09	0.00	196,543.85	70,489.75	26,380.00	0.00	(3) (6)	450,226.69	1,303,061.91
Park Impact Fees	216,596.62	43,724.83	60,829.41	219,356.42	54,925.17		595,432.45	176,176.56			28,500.00		0.00	(2) (4)	204,676.56	390,755.89
Building Impact Fees	97,259.41	39,594.08	32,552.15	100,326.06	22,230.83		291,962.53	8,735.09					0.00	(2)(6)	8,735.09	283,227.44
Solid Waste	28,645.82	6,654.21	19,533.24	33,586.50	10,164.86		98,584.63	19,233.86					0.00	(5)	19,233.86	79,350.77
Impact Admin Fee	28,643.72	11,411.91	9,597.63	27,918.13	9,498.91		87,070.30	19,674.82	494.18	4.00					20,173.00	66,897.30
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	61,556.33		304,196.83			96,825.00	5,726.00				102,551.00	201,645.83
Sale of Surplus Land-FPRA	0.00		1,094,829.09		70,594.13		1,165,423.22								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	38,690.18		212,737.30	31,139.56							31,139.56	181,597.74
	3,331,778.08	831,377.81	1,949,861.13	1,696,373.09	542,932.70		8,352,322.81	1,391,253.82	213,170.54	648,605.84	370,964.84	626,380.00	0.00		3,250,375.04	5,101,947.77