

**CITY OF FORT PIERCE, FLORIDA  
FUND EVALUATION REPORT  
FOR THE MONTH ENDING  
January 31, 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 January 31, 2019 (Preliminary)**  
(33% Year Lapse)

General Fund				
Revenue	Budget		FYTD	%
<b>Beginning Available Resources</b>		\$	<b>9,650,552</b>	
<b>Revenue:</b>				
Taxes	\$ 21,761,008	\$	15,134,542	69.55%
Licenses & Permits	383,000		121,817	31.81%
Intergovernmental	3,599,000		1,196,866	33.26%
Charges for Services	330,800		113,931	34.44%
Fines & Forfeitures	246,000		67,735	27.53%
Miscellaneous Revenue	2,231,434		531,409	23.81%
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>20,703,690</b>	<b>53.21%</b>

Expenditures:	Budget		FYTD	%
City Commission	\$ 246,606	\$	83,862	34.01%
City Manager	767,900		262,129	34.14%
City Attorney	667,864		197,773	29.61%
City Clerk	323,768		109,021	33.67%
Human Resources	435,732		152,145	34.92%
Finance	885,902		304,157	34.33%
IT	1,190,540		355,297	29.84%
Purchasing	322,738		83,765	25.95%
Planning	566,959		175,732	31.00%
Code Enforcement	1,057,212		368,158	34.82%
Police	14,275,653		5,388,089	37.74%
Public Works/Director	98,252		25,041	25.49%
Public Works/Fleet Maint.	585,387		269,351	46.01%
Public Works/Facilities Maint.	1,021,353		396,056	38.78%
Public Works/Parks & Grounds	2,143,014		689,051	32.15%
Public Works/Streets	1,784,669		605,825	33.95%
Engineering	1,293,711		444,206	34.34%
Riverwalk	330,036		99,883	30.26%
Administrative	10,912,317		4,926,780	45.15%
<b>Total Expenditures</b>	<b>\$ 38,909,613</b>	<b>\$</b>	<b>14,936,324</b>	<b>38.39%</b>

<b>Net Resources</b>	<b>\$ 5,767,367</b>
<b>Total Available Resources</b>	<b>\$ 15,417,919</b>
<b>Less:</b>	
10% Budget Reserve	(3,890,961)
Reserve	(600,000)
<b>Unrestricted Resources</b>	<b>\$ 10,926,958</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	1,206	0.00%
Miscellaneous Revenue	178,000	507,483	285.10%
Transfers	0	0	0.00%
<b>Total Revenue</b>	<b>6,484,127</b>	<b>6,830,352</b>	<b>105.34%</b>
<b>Expenses:</b>			
Operating	492,261	388,581	78.94%
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>5,646,538</b>	<b>87.08%</b>
<b>Net Resources</b>		<b>1,183,813</b>	
<b>Unrestricted Resources</b>	<b>\$</b>	<b>1,512,013</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	6,822	0.00%
Transfers	0	0	0.00%
<b>Total Revenue</b>	<b>869,238</b>	<b>41,140</b>	<b>4.73%</b>
<b>Expenses:</b>			
Administrative	175,876	54,835	31.18%
Rehabilitation Department	40,000	2,124	5.31%
Capital Outlay	0	27,835	0.00%
Economic Development	303,422	85,744	28.26%
Public Service	100,000	3,735	3.73%
Unencumbered	0	0	0.00%
Roll Over Expenditures	249,940	0	0.00%
<b>Total Expenses</b>	<b>869,238</b>	<b>174,273</b>	<b>20.05%</b>
<b>Net Resources</b>		<b>(133,134)</b>	
<b>Unrestricted Resources</b>	<b>\$</b>	<b>616,733</b>	

Grant Administration	Budget	FYTD	%
<b>Beginning Available Resources</b>		<b>\$ 1,016,482</b>	
<b>Revenue:</b>			
Program Income	0	4,919	0.00%
Misc. Revenue	213,750	38,996	18.24%
Interfund Transfers	45,000	0	0.00%
<b>Total Revenue</b>	<b>258,750</b>	<b>43,915</b>	<b>16.97%</b>
<b>Expenses:</b>			
Personnel Services	88,235	41,128	46.61%
Operating	170,515	743	0.44%
Transfers	0	680,082	0.00%
<b>Total Expenses</b>	<b>258,750</b>	<b>721,953</b>	<b>279.02%</b>
<b>Net Resources</b>		<b>(678,038)</b>	
<b>Unrestricted Resources</b>	<b>\$</b>	<b>338,444</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	460	1.84%
Grants/Programs & Projects	368,500	437,047	118.60%
<b>Total Expenses</b>	<b>393,500</b>	<b>437,507</b>	<b>111.18%</b>
<b>Net Resources</b>		<b>315,637</b>	
<b>Unrestricted Resources</b>	<b>\$</b>	<b>466,618</b>	

## Enterprise Funds

Marina	Budget	YTD	%
<b>Beginning Available Resources</b>	\$	<b>553,969</b>	
<b>Revenue:</b>			
Grants	100,000	0	0.00%
Charges for Services	1,500,000	638,683	42.58%
Misc. Revenue	1,536,262	658,318	42.85%
Debt Proceeds	0	0	0.00%
Approp Retained Earnings	797,594	0	0.00%
<b>Total Revenue</b>	<b>3,933,856</b>	<b>1,297,001</b>	<b>32.97%</b>
<b>Expenses:</b>			
Personnel Services	474,129	153,430	32.36%
Operating	3,305,546	1,065,373	32.23%
Capital	429,500	173,785	40.46%
Debt Service	439,847	69,358	15.77%
Non Operating	404,830	0	0.00%
<b>Total Expenses</b>	<b>5,053,852</b>	<b>1,461,946</b>	<b>28.93%</b>
<b>Plus Depreciation</b>		<b>372,936</b>	
<b>Net Resources</b>		<b>207,991</b>	
<b>Unrestricted Resources Available</b>	\$	<b>761,960</b>	

Golf Course	Budget	YTD	%
<b>Beginning Available Resources</b>	\$	<b>(398,568)</b>	
<b>Revenue:</b>			
Charges for Services	1,166,500	338,053	28.98%
Misc. Revenue	190,250	59,181	31.11%
Approp Retained Earnings	0	0	0.00%
<b>Total Revenue</b>	<b>1,356,750</b>	<b>397,235</b>	<b>29.28%</b>
<b>Expenses:</b>			
Personnel Services	213,946	69,371	32.42%
Operating	1,244,892	462,916	37.19%
Capital	0	0	0.00%
Non Operating	32,641	0	0.00%
<b>Total Expenses</b>	<b>1,491,479</b>	<b>532,287</b>	<b>35.69%</b>
<b>Plus Depreciation</b>		<b>45,003</b>	
<b>Net Resources</b>		<b>(90,049)</b>	
<b>Unrestricted Resources Available</b>	\$	<b>(488,617)</b>	

Building	Budget	YTD	%
<b>Beginning Available Resources</b>	\$	<b>1,388,967</b>	
<b>Revenue:</b>			
Licenses & Permits	1,414,972	609,367	43.07%
Charges for Services	22,000	12,881	58.55%
Fine & Forfeits	18,000	0	0.00%
Misc. Revenue	21,000	23,560	112.19%
Transfers	0	0	0.00%
Approp Retained Earnings	222,170	0	0.00%
<b>Total Revenue</b>	<b>1,698,142</b>	<b>645,808</b>	<b>38.03%</b>
<b>Expenses:</b>			
Personnel Services	1,255,855	379,193	30.19%
Operating	365,372	137,732	37.70%
Capital	72,500	32,200	44.41%
Non Operating	5,387	0	0.00%
<b>Total Expenses</b>	<b>1,699,114</b>	<b>549,125</b>	<b>32.32%</b>
<b>Plus Depreciation</b>		<b>10,576</b>	
<b>Net Resources</b>		<b>107,259</b>	
<b>Unrestricted Resources Available</b>	\$	<b>1,496,226</b>	

Solid Waste	Budget	YTD	%
<b>Beginning Available Resources</b>	\$	<b>1,431,377</b>	
<b>Revenue:</b>			
Charges for Services	7,579,000	2,514,647	33.18%
Misc. Revenue	4,000	10,791	269.78%
Approp Retained Earnings	(419,775)	0	0.00%
<b>Total Revenue</b>	<b>7,163,225</b>	<b>2,525,438</b>	<b>35.26%</b>
<b>Expenses:</b>			
Personnel Services	2,517,116	702,122	27.89%
Operating	3,604,783	1,415,552	39.27%
Capital	150,000	185,772	123.85%
Non Operating	1,178,744	208,945	17.73%
<b>Total Expenses</b>	<b>7,450,643</b>	<b>2,512,390</b>	<b>33.72%</b>
<b>Plus Depreciation</b>		<b>119,991</b>	
<b>Net Resources</b>		<b>133,039</b>	
<b>Unrestricted Resources Available</b>	\$	<b>1,564,416</b>	

Sunrise Theatre	Budget	YTD	%
<b>Beginning Available Resources</b>	\$	<b>(973,778)</b>	
<b>Revenue:</b>			
Grants	0	0	0.00%
Charges for Services	2,470,000	1,442,538	58.40%
Misc. Revenue	323,600	56,766	17.54%
Transfers	450,000	0	0.00%
<b>Total Revenue</b>	<b>3,243,600</b>	<b>1,499,303</b>	<b>46.22%</b>
<b>Expenses:</b>			
Personnel Services	531,025	149,193	28.10%
Operating	3,247,575	1,068,110	32.89%
Capital	0	1,877	0.00%
Non Operating	0	0	0.00%
<b>Total Expenses</b>	<b>3,778,600</b>	<b>1,219,180</b>	<b>32.27%</b>
<b>Plus Depreciation</b>		<b>180,318</b>	
<b>Net Resources</b>		<b>460,441</b>	
<b>Unrestricted Resources Available</b>	\$	<b>(513,337)</b>	

Stormwater	Budget	YTD	%
<b>Beginning Available Resources</b>	\$	<b>1,206,923</b>	
<b>Revenue:</b>			
Federal Grants	0	539,532	0.00%
State Grants	0	0	0.00%
Charges for Services	2,542,540	1,947,601	76.60%
Misc. Revenue	15,000	482,175	3214.50%
Transfers	0	0	0.00%
Approp Retained Earnings	484,828	0	0.00%
<b>Total Revenue</b>	<b>3,042,368</b>	<b>2,969,309</b>	<b>97.60%</b>
<b>Expenses:</b>			
Personnel Services	0	0	0.00%
Operating	3,017,238	2,909,769	96.44%
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>4,012,434</b>	<b>94.89%</b>
<b>Plus Depreciation</b>		<b>390,050</b>	
<b>Net Resources</b>		<b>(653,075)</b>	
<b>Unrestricted Resources Available</b>	\$	<b>553,848</b>	

**RESTRICTED REVENUE RECONCILIATION  
THRU 1/31/2019**

	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	1,000.00		56,500.00								0.00	56,500.00
Clean & Safe Initiative				290,963.07	79,212.53		370,175.60				79,779.09				79,779.09	290,396.51
Storm Water Utility Fee	36,163.70	8,132.58	9,686.16	20,010.28	3,566.88		77,559.60						0.00		0.00	77,559.60
Road Impact Fees	472,236.97	246,932.06	299,620.12	580,769.95	127,877.41		1,727,436.51	156,813.09	0.00	196,543.85	70,489.75	26,380.00	0.00	(3) (6)	450,226.69	1,277,209.82
Park Impact Fees	216,596.62	43,724.83	60,829.41	219,356.42	43,321.57		583,828.85	176,176.56			28,500.00		0.00	(2) (4)	204,676.56	379,152.29
Building Impact Fees	97,259.41	39,594.08	32,552.15	100,326.06	18,164.67		287,896.37	8,735.09					0.00	(2)(6)	8,735.09	279,161.28
Solid Waste	28,645.82	6,654.21	19,533.24	33,586.50	8,851.46		97,271.23	19,233.86					0.00	(5)	19,233.86	78,037.37
Impact Admin Fee	28,643.72	11,411.91	9,597.63	27,918.13	7,638.91		85,210.30	19,674.82	494.18	4.00					20,173.00	65,037.30
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					361,308.30	48,808.29		66,892.00				(1)	115,700.29	245,608.01
Sunrise Theatre Capital Fee	0.00		132,916.00	109,724.50	49,736.00		292,376.50			96,825.00	5,726.00				102,551.00	189,825.50
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	17,861.30		191,908.42	31,139.56							31,139.56	160,768.86
	3,331,778.08	831,377.81	1,949,861.13	1,696,373.09	427,824.86		8,237,214.97	1,391,253.82	213,170.54	648,605.84	370,964.84	626,380.00	0.00		3,250,375.04	4,986,839.93