

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE QUARTER ENDING
March 31, 2015**

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	No
The expense budget is on target.	Yes	Yes	Yes	Yes	Yes	Yes
Positive Net Operating Income	Yes	Yes	Yes	Yes	Yes	No
The fund cash balance is positive.	Yes	Yes	Yes	Yes	Yes	Yes
The fund current financial position is stable.	Yes	Yes	Yes	Yes	Yes	Yes

Evaluation Criteria	CRA Operating	103 CDBG	105 SHIP	106 HHR	199 Emerg
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

GENERAL FUND
Projected (Shortage) or Overage for
Fiscal Year 2014/15

	1ST QUARTER	2ND QUARTER
REVENUES:		
CURRENT AD VALOREM	0	0
DELIQUENT AD VALOREM	0	0
LOCAL OPTION GAS TAX	0	0
TELECOMMUNICATION TAX	0	(250,000)
UTILITY TAX	0	0
OCCUPATIONAL LICENSE & PERMITS	0	0
STATE SHARED REVENUES	0	100,000
CHARGES FOR SERVICES	0	0
COURT & OTHER FINES	0	0
INTEREST ON INVESTMENTS	0	0
MISCELLANEOUS CONTRACTUAL REVENUE	0	0
UTILITY AUTHORITY TRANSFER	0	131,000
INTER-FUND TRANSFER	0	
FUND BALANCE	0	
REVENUE TOTALS	0	(19,000)

GENERAL FUND
 Projected (Shortage) or Overage for
 Fiscal Year 2014/15 CONT'D

	1ST QUARTER	2ND QUARTER
EXPENDITURES:		
SALARIES AND BENEFITS	0	0
EXPENDITURES	0	0
CAPITAL	0	0
GRANTS AND AIDS	0	0
FUNDS TRANSFER	0	0
	_____	_____
EXPENDITURES TOTALS	0	0
PROJECTED REVENUE OVERAGE (SHORTAGE)	<u>0</u>	<u>(19,000)</u>

GENERAL FUND - REVENUE DETAIL

	2013/14 Budget	2013/14 Actual	Yr. Lapse 50%	2014/15 Budget	2014/15 Actual	Yr. Lapse 50%
<u>Taxes</u>						
311 10 Current Ad Valorem	\$ 12,386,111	\$ 10,054,167	81.17%	\$ 12,437,017	\$ 10,588,248	85.13%
311 15 Ad Valorem Adjustment Amount	(619,306)	0	0.00%	(621,851)	0	0.00%
311 20 Delinquent Ad Valorem	50,000	8,478	16.96%	50,000	13,136	26.27%
312 31 Local Option Gas Tax	1,340,000	617,401	46.07%	1,230,000	592,295	48.15%
312 32 New Local Option Gas Tax	950,000	460,341	48.46%	900,000	421,020	46.78%
314 10 Public Service Electricity	2,050,000	1,009,143	49.23%	1,950,000	1,008,672	51.73%
314 11 Electricity FPL	250,000	169,735	67.89%	250,000	175,752	70.30%
314 20 Telecommunications Tax	1,725,000	726,371	42.11%	1,600,000	672,296	42.02%
314 30 Public Service Water	425,000	221,519	52.12%	425,000	221,416	52.10%
314 30 Miscellaneous Taxes	0	455	0.00%	0	521	0.00%
Total Taxes	\$ 18,556,805	\$ 13,267,610	71.50%	\$ 18,220,166	\$ 13,693,356	75.15%
<u>Licenses and Permits</u>						
321 20 Occupational Licenses	\$ 270,000	\$ 257,063	95.21%	\$ 283,500	\$ 270,215	95.31%
323 10 Planning & Zoning Fees	25,000	4,890	19.56%	25,000	22,670	90.68%
323 30 Amendments	3,000	25,220	840.67%	3,000	2,687	89.57%
323 60 Sign Fees	0	2,665	0.00%	0	3,770	0.00%
323 90 Miscellaneous	25,000	6,933	27.73%	25,000	19,044	76.18%
329 10 Animal Licenses	3,000	2,301	76.70%	3,000	6,061	202.03%
329 20 Lot Clearing Permits	5,000	238	4.76%	5,000	0	0.00%
329 30 Demolition Permits	0	5,524	0.00%	0	3,794	0.00%
329 90 Tree Permits/Special Events	500	200	40.00%	500	1,500	300.00%
Total Licenses and Permits	\$ 331,500	\$ 305,034	92.02%	\$ 345,000	\$ 329,741	95.58%
<u>Intergovernmental Revenues</u>						
331 50 Disaster Relief Grant	\$ 0	\$ 0	0.00%	\$ 0	\$ 68,122	0.00%
335 12 State Revenue Sharing	\$ 1,125,000	\$ 578,697	51.44%	1,125,000	596,609	53.03%
335 13 Half Cent Sales Tax	1,300,000	721,072	55.47%	1,300,000	775,605	59.66%
335 14 Mobile Home License	30,000	31,814	106.05%	30,000	30,841	102.80%
335 15 Beverage License	31,000	2,985	9.63%	31,000	2,170	7.00%
335 22 Casualty Premium Tax	240,000	0	0.00%	240,000	0	0.00%
335 41 Fuel Tax Refund	55,000	22,475	40.86%	55,000	30,729	55.87%
338 20 County Shared Occup. License	58,000	9,203	15.87%	58,000	9,021	15.55%
339 10 Payments in Lieu of Tax-Hsg Auth	21,000	0	0.00%	21,000	50,180	238.95%
Total Intergovernmental Rev.	\$ 2,860,000	\$ 1,366,246	47.77%	\$ 2,860,000	\$ 1,563,277	54.66%

GENERAL FUND - REVENUE DETAIL

	2013/14 Budget	2013/14 Actual	Yr. Lapse 50%	2014/15 Budget	2014/15 Actual	Yr. Lapse 50%
<u>Charges for Services</u>						
341 30 Sale Maps and Publications	500	89	17.80%	500	0	0.00%
341 40 Certified Copying & Rec Search	27,000	14,343	53.12%	27,000	12,645	46.83%
341 41 Reproduction-City Hall	6,000	(253)	-4.22%	6,000	(36)	-0.60%
341 42 Application Fee	3,000	5,775	192.50%	3,000	5,635	187.83%
341 90 Investigative Surcharge	21,000	13,446	64.03%	21,000	14,178	67.51%
341 91 Jury Duty and Fees	100	0	0.00%	100	6	6.00%
341 92 Qualifying Fees	1,000	0	0.00%	1,000	0	0.00%
341 93 Data Processing Services	1,000	1,440	144.00%	1,000	0	0.00%
343 91 Lot Clearing-Admin. Charge	10,000	5,327	53.27%	10,000	3,094	30.94%
343 92 Rotation Towing-Admin. Charge	35,000	12,925	36.93%	35,000	12,750	36.43%
347 40 Community Center/Bus. Social	33,000	16,798	50.90%	33,000	28,426	86.14%
347 42 Community Center Special Events	25,000	20,785	83.14%	25,000	15,935	63.74%
347 44 Community Center Rental Fees	20,000	10,490	52.45%	20,000	10,788	53.94%
347 48 Community Center Events	10,000	8,661	86.61%	10,000	9,357	93.57%
347 49 Community Center Other	8,000	615	7.69%	8,000	2,788	34.85%
347 92 Youth Activity Funds	0	0	0.00%	0	2,200	0.00%
Total Charges for Services	\$ 200,600	\$ 110,441	55.06%	\$ 200,600	\$ 117,766	58.71%
<u>Fines and Forfeitures</u>						
351 10 Court Fines	\$ 70,000	\$ 33,230	47.47%	\$ 70,000	\$ 35,656	50.94%
351 30 Police Education	8,500	4,190	49.29%	8,500	4,631	54.48%
354 10 Alarm Permit Violations	15,000	0	0.00%	15,000	425	2.83%
354 20 License Penalties	10,000	10,140	101.40%	10,000	11,563	115.63%
354 30 Animal Control	4,000	2,686	67.15%	4,000	3,979	99.48%
354 50 Property Code Violations	45,000	70,657	157.02%	60,000	36,080	60.13%
Total Fines & Forfeitures	\$ 152,500	\$ 120,903	79.28%	\$ 167,500	\$ 92,334	55.12%
<u>Miscellaneous Revenues</u>						
361 10 Interest on Investments	\$ 40,000	\$ 11,535	28.84%	\$ 40,000	15,888	28.84%
361 20 Interest of SBA	0	0	0.00%	0	0	0.00%
361 33 Other Interest Earnings	1,750	602	34.40%	1,750	11,425	34.40%
362 11 Anchor Carwash	1,440	0	0.00%	1,440	0	0.00%
362 13 Rent - Little Jim	24,000	12,435	51.81%	24,000	12,000	51.81%
362 14 Rent - Old City Hall	0	0	0.00%	0	9,138	0.00%
362 15 Misc. Rental	0	1,510	0.00%	0	(917)	0.00%

GENERAL FUND - REVENUE DETAIL

	2013/14 Budget	2013/14 Actual	Yr. Lapse 50%	2014/15 Budget	2014/15 Actual	Yr. Lapse 50%
<u>Miscellaneous Revenues contd.</u>						
363 10 Liens	2,000	15,840	792.00%	2,000	7,453	372.65%
363 30 Demolitions	0	0	0.00%	0	8,143	0.00%
363 40 Lot Clearing	0	6,700	0.00%	0	3,431	0.00%
363 50 Interest on Assessments	0	50	0.00%	0	1,555	0.00%
364 41 Sales of Surplus Equipment	0	919	0.00%	0	2,854	0.00%
365 10 Sale of Scrap	0	2,022	0.00%	0	0	0.00%
366 90 Other Contributions/Donations	400	310	77.50%	400	4,050	1012.50%
367 00 Gain/Loss on Sale of Investments	5,000	5,234	104.68%	5,000	9,680	193.60%
369 31 Reimbursement of Expenditures	50,000	112,130	224.26%	112,578	113,568	100.88%
369 32 Purchasing Card Rebate	40,000	84,178	210.45%	40,000	60,077	150.19%
<i><u>Reimbursement Contractual Services</u></i>						
369 40 Reimbursement-Contract Svcs	0	0	0.00%	0	0	0.00%
369 41 Marina	1,500	0	0.00%	36,678	0	0.00%
369 42 Solid Waste	0	0	0.00%	0	0	0.00%
369 43 Community Dev. Block Grant	0	330	0.00%	0	20	0.00%
369 45 Stormwater	750,000	187,313	24.98%	550,000	98,146	17.84%
369 46 Golf Course	30,000	13,500	45.00%	30,000	15,000	50.00%
369 47 Sunrise Theatre	30,000	7,500	25.00%	30,000	15,000	50.00%
369 49 Accidents	15,000	10,000	66.67%	15,000	0	0.00%
369 50 Other Misc Revenues	5,000	1,178	23.56%	5,000	1,680	33.60%
<i><u>Administrative Reimbursement</u></i>						
369 51 Ft. Pierce Redevelopment Agcy	75,000	25,000	33.33%	75,000	37,500	50.00%
369 52 Marina	40,000	20,000	50.00%	40,000	20,000	50.00%
369 53 Sanitation	80,000	30,000	37.50%	80,000	40,000	50.00%
369 54 Utilities Authority	0	7,432	0.00%	0	6,587	0.00%
369 55 Retirement & Benefit System	106,000	53,000	50.00%	125,000	62,502	50.00%
369 57 St. Lucie County	0	19,096	0.00%	0	0	0.00%
369 59 Police Department/Detail Work	30,500	6,309	20.69%	30,500	3,635	11.92%
369 61 Building Department	85,000	45,250	53.24%	85,000	42,500	50.00%
<i><u>Other Miscellaneous Reimbursements</u></i>						
369 60 State of Florida	407,358	0	0.00%	334,064	6,208	1.86%
369 85 Settlement of Claims	25,000	3,716	14.86%	25,000	30,271	121.08%
369 90 Other Misc. Revenues	5,000	444	8.88%	5,000	5,852	117.04%
Total Miscellaneous Revenues	\$ 1,849,948	\$ 683,533	36.95%	\$ 1,693,410	\$ 643,246	37.99%

GENERAL FUND - REVENUE DETAIL

	2013/14 Budget	2013/14 Actual	Yr. Lapse 50%	2014/15 Budget	2014/15 Actual	Yr. Lapse 50%
Interfund Transfers						
381 23 Transfer from Special Revenue	\$ 60,000	\$ 0	0.00%	\$ 100,000	\$ 0	0.00%
381 90 Intergovernmental Fund	0	0	0.00%	0	0	0.00%
381 91 FPRA Debt Services	2,833,627	2,826,680	99.75%	2,835,071	2,835,071	100.00%
381 92 Debt Service Fund	0	3,500	0.00%	0	0	0.00%
381 93 Golf Course	0	0	0.00%	0	0	0.00%
Total Interfund Transfers	\$ 2,893,627	\$ 2,830,180	97.81%	\$ 2,935,071	\$ 2,835,071	96.59%
Contribution from Enterprise Funds						
382 10 Electricity	\$ 3,794,436	\$ 0	0.00%	\$ 3,847,000	\$ 0	0.00%
382 20 Water	786,403	0	0.00%	811,000	0	0.00%
382 30 Gas	252,188	0	0.00%	244,000	0	0.00%
382 40 Sewer	681,462	0	0.00%	702,000	0	0.00%
382 41 UA Other	327	0	0.00%	220	0	0.00%
382 42 UA Advance	1,250,000	0	0.00%	0	0	0.00%
382 50 Solid Waste Transfer	1,204,000	612,000	50.83%	1,204,000	301,000	25.00%
382 60 Marina Transfer	51,111	14,000	27.39%	51,111	25,555	50.00%
382 80 Sunrise Theatre Transfer	0	0	0.00%	0	0	0.00%
382 90 Golf Course Transfer	28,000	25,556	91.27%	28,000	14,000	50.00%
Total Contribution from Enterprise F	\$ 8,047,927	\$ 651,556	8.10%	\$ 6,887,331	\$ 340,555	4.94%
Total Revenue	\$ 34,892,907	\$ 19,335,503	55.41%	\$ 33,309,078	\$ 19,615,346	58.89%
Appropriated Fund Balance	723,634	0	0.00%	1,508,000	0	0.00%
Restricted Revenue	(1,508,000)	0	0.00%	(550,000)	0	0.00%
TOTAL GENERAL FUND RESOURCES	\$ 34,108,541	\$ 19,335,503	56.69%	\$ 34,267,078	\$ 19,615,346	57.24%

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>City Commission</u>							
10 00	Personnel Services	\$ 195,636	\$ 81,061	41.43%	\$ 162,977	\$ 82,927	50.88%
	Operating Expense	35,000	20,123	57.49%	40,500	18,561	45.83%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 230,636</u>	<u>\$ 101,184</u>	<u>43.87%</u>	<u>\$ 203,477</u>	<u>\$ 101,488</u>	<u>49.88%</u>
<u>City Manager</u>							
13 00	Personnel Services	\$ 556,342	\$ 232,068	41.71%	\$ 482,447	\$ 252,683	52.38%
	Operating Expense	60,594	27,565	45.49%	60,594	26,487	43.71%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 616,936</u>	<u>\$ 259,633</u>	<u>42.08%</u>	<u>\$ 543,041</u>	<u>\$ 279,170</u>	<u>51.41%</u>
<u>City Attorney</u>							
14 00	Personnel Services	\$ 140,108	\$ 70,054	50.00%	\$ 140,108	\$ 70,054	50.00%
	Operating Expense	465,000	215,379	46.32%	465,000	207,925	44.72%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 605,108</u>	<u>\$ 285,433</u>	<u>47.17%</u>	<u>\$ 605,108</u>	<u>\$ 277,979</u>	<u>45.94%</u>
<u>City Clerk</u>							
16 00	Personnel Services	\$ 254,389	\$ 138,760	54.55%	\$ 245,795	\$ 114,165	46.45%
	Operating Expense	26,385	10,674	40.45%	33,115	12,801	38.66%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 280,774</u>	<u>\$ 149,434</u>	<u>53.22%</u>	<u>\$ 278,910</u>	<u>\$ 126,966</u>	<u>45.52%</u>
<u>Administrative Services</u>							
22 00	Personnel Services	\$ 557,369	\$ 260,432	46.73%	\$ 569,333	\$ 280,221	49.22%
	Operating Expense	64,793	26,629	41.10%	68,515	23,280	33.98%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 622,162</u>	<u>\$ 287,061</u>	<u>46.14%</u>	<u>\$ 637,848</u>	<u>\$ 303,501</u>	<u>47.58%</u>

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Finance</u>							
24 00	Personnel Services	\$ 656,118	\$ 324,912	49.52%	\$ 647,446	\$ 320,097	49.44%
	Operating Expense	36,700	20,004	54.51%	36,700	20,669	56.32%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 692,818</u>	<u>\$ 344,916</u>	<u>49.78%</u>	<u>\$ 684,146</u>	<u>\$ 340,766</u>	<u>49.81%</u>
<u>Management Information Systems</u>							
25 00	Personnel Services	\$ 451,560	\$ 243,962	54.03%	\$ 464,340	\$ 240,726	51.84%
	Operating Expense	456,400	265,571	58.19%	456,400	233,240	51.10%
	Capital Outlay	0	2,530	0.00%	0	0	0.00%
		<u>\$ 907,960</u>	<u>\$ 512,063</u>	<u>56.40%</u>	<u>\$ 920,740</u>	<u>\$ 473,966</u>	<u>51.48%</u>
<u>Planning</u>							
29 01	Personnel Services	\$ 417,879	\$ 165,822	39.68%	\$ 377,371	\$ 178,192	47.22%
	Operating Expense	69,016	15,791	22.88%	63,016	12,867	20.42%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 486,895</u>	<u>\$ 181,613</u>	<u>37.30%</u>	<u>\$ 440,387</u>	<u>\$ 191,059</u>	<u>43.38%</u>
<u>Bldg & Community Response/Code Enforcement</u>							
29 03	Personnel Services	\$ 457,247	\$ 240,445	52.59%	\$ 526,804	\$ 259,119	49.19%
	Operating Expense	321,200	273,035	85.00%	342,885	209,881	61.21%
	Capital Outlay	0	300	0.00%	0	0	0.00%
		<u>\$ 778,447</u>	<u>\$ 513,780</u>	<u>66.00%</u>	<u>\$ 869,689</u>	<u>\$ 469,000</u>	<u>53.93%</u>
<u>Police</u>							
Combined	Personnel Services	\$ 10,834,768	\$ 5,449,946	50.30%	\$ 10,745,417	\$ 5,458,037	50.79%
	Operating Expense	1,802,405	719,883	39.94%	1,802,405	714,603	39.65%
	Capital Outlay	0	2,000	0.00%	0	14,341	0.00%
		<u>\$ 12,637,173</u>	<u>\$ 6,171,829</u>	<u>48.84%</u>	<u>\$ 12,547,822</u>	<u>\$ 6,186,981</u>	<u>49.31%</u>

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Public Works/Director</u>							
40 02	Personnel Services	\$ 136,468	\$ 92,305	67.64%	\$ 130,230	\$ 62,516	48.00%
	Operating Expense	35,000	14,687	41.96%	35,000	12,971	37.06%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 171,468</u>	<u>\$ 106,992</u>	<u>62.40%</u>	<u>\$ 165,230</u>	<u>\$ 75,487</u>	<u>45.69%</u>
<u>Public Works/Fleet Maintenance</u>							
40 03	Personnel Services	\$ 462,509	\$ 188,606	40.78%	\$ 441,588	\$ 217,284	49.21%
	Operating Expense	33,950	13,204	38.89%	33,950	9,620	28.34%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 496,459</u>	<u>\$ 201,810</u>	<u>40.65%</u>	<u>\$ 475,538</u>	<u>\$ 226,904</u>	<u>47.72%</u>
<u>Public Works/Facilities Maintenance</u>							
40 04	Personnel Services	\$ 656,264	\$ 339,871	51.79%	\$ 606,805	\$ 287,891	47.44%
	Operating Expense	295,750	156,972	53.08%	285,750	156,491	54.77%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 952,014</u>	<u>\$ 496,843</u>	<u>52.19%</u>	<u>\$ 892,555</u>	<u>\$ 444,382</u>	<u>49.79%</u>
<u>Public Works/Parks & Grounds</u>							
40 05	Personnel Services	\$ 1,177,925	\$ 583,353	49.52%	\$ 1,154,365	\$ 600,931	52.06%
	Operating Expense	745,200	319,209	42.84%	727,200	227,953	31.35%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 1,923,125</u>	<u>\$ 902,562</u>	<u>46.93%</u>	<u>\$ 1,881,565</u>	<u>\$ 828,884</u>	<u>44.05%</u>
<u>Public Works/Streets & Drainage</u>							
4006	Personnel Services	\$ 922,278	\$ 493,911	53.55%	\$ 857,799	\$ 439,510	51.24%
	Operating Expense	1,271,950	363,786	28.60%	811,450	391,961	48.30%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 2,194,228</u>	<u>\$ 857,697</u>	<u>39.09%</u>	<u>\$ 1,669,249</u>	<u>\$ 831,471</u>	<u>49.81%</u>

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Engineering</u>							
44 00	Personnel Services	\$ 655,764	\$ 347,514	52.99%	\$ 684,810	\$ 335,792	49.03%
	Operating Expense	374,830	101,050	26.96%	373,034	36,958	9.91%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 1,030,594</u>	<u>\$ 448,564</u>	<u>43.52%</u>	<u>\$ 1,057,844</u>	<u>\$ 372,750</u>	<u>35.24%</u>
<u>Riverwalk Center</u>							
4504	Personnel Services	\$ 118,820	\$ 59,357	49.96%	\$ 120,207	\$ 49,190	40.92%
	Operating Expense	35,250	15,070	42.75%	35,250	16,752	47.52%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		<u>\$ 154,070</u>	<u>\$ 74,427</u>	<u>48.31%</u>	<u>\$ 155,457</u>	<u>\$ 65,942</u>	<u>42.42%</u>
<u>Administrative</u>							
60 00	Personnel Services	\$ 278,500	\$ 20,307	7.29%	\$ 390,977	\$ 21,346	5.46%
	Operating Expense	3,747,769	2,788,869	74.41%	3,573,923	2,836,243	79.36%
	Capital Outlay	125,000	82,756	66.20%	125,000	123,480	98.78%
	Grants and Aid	125,000	73,573	58.86%	210,000	145,790	69.42%
	Non-Oper. Transfer	5,051,405	4,843,895	95.89%	5,938,572	5,222,014	87.93%
		<u>\$ 9,327,674</u>	<u>\$ 7,809,400</u>	<u>83.72%</u>	<u>\$ 10,238,472</u>	<u>\$ 8,348,873</u>	<u>81.54%</u>
<u>All Departments</u>							
	Personnel Services	\$ 18,929,944	\$ 9,332,686	49.30%	\$ 18,748,819	\$ 9,270,681	49.45%
	Operating Expense	9,877,192	5,367,501	54.34%	9,244,687	5,169,263	55.92%
	Capital Outlay	125,000	87,586	70.07%	125,000	137,821	110.26%
	Grants and Aid	125,000	73,573	58.86%	210,000	145,790	69.42%
	Non-Oper. Transfer	5,051,405	4,843,895	95.89%	5,938,572	5,222,014	87.93%
TOTAL GENERAL FUND EXPENDITURES		<u>\$ 34,108,541</u>	<u>\$ 19,705,241</u>	<u>57.77%</u>	<u>\$ 34,267,078</u>	<u>\$ 19,945,569</u>	<u>58.21%</u>

Fund Title:	FPRA	Department:	FPRA
Fund/Division Number:		Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Taxes</u>						
311 10 Ad Valorem Taxes	\$ 3,923,159	\$ 3,913,443	99.75%	\$ 4,069,623	\$ 4,101,702	100.79%
Total Taxes	\$ 3,923,159	\$ 3,913,443	99.75%	\$ 4,069,623	\$ 4,101,702	100.79%
<u>Licenses and Permits</u>						
329 20 Lot Clearing	\$ 0	\$ 2	0.00%	\$ 0	\$ 0	0.00%
Total Licenses and Permits	\$ 0	\$ 2	0.00%	\$ 0	\$ 0	0.00%
<u>Intergovernmental</u>						
334 90 EPA Brownfield	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	0.00%
347 54 Marina Dockage	85,000	35,070	41.26%	85,000	38,022	44.73%
384 90 Other State Grants	0	0	0.00%	0	0	0.00%
Total Intergovernmental	\$ 85,000	\$ 35,070	41.26%	\$ 85,000	\$ 38,022	44.73%
<u>Miscellaneous Revenue</u>						
361 10 Interest on Investments	\$ 100	\$ 909	912.56%	100	622	624.44%
362 14 Leases	95,000	58,826	61.92%	95,000	65,724	69.18%
363 10 Liens	0	0	0.00%	1,000	0	0.00%
366 90 FPAT	0	1,050	0.00%	0	1,450	0.00%
369 31 Reimburse - Expenditures	0	11,204	0.00%	12,000	9,879	82.33%
369 32 Other Misc. Revenue	0	0	0.00%	25,000	12,364	49.46%
369 40 Reimburse - Contract Svcs.	0	660,700	0.00%	0	222,544	0.00%
369 91 Gas & Oil Sales	5,000	6,241	124.82%	0	0	0.00%
388 10 Sale of Land	432,100	0	0.00%	0	0	0.00%
Total Miscellaneous Revenues	\$ 532,200	\$ 738,930	138.84%	\$ 133,100	\$ 312,583	234.85%
<u>Transfers</u>						
381 01 Transfer from General Fund	\$ 1,689,274	\$ 1,689,274	100.00%	\$ 2,051,629	\$ 1,470,701	71.68%
Total Transfers	\$ 1,689,274	\$ 1,689,274	100.00%	\$ 2,051,629	\$ 1,470,701	71.68%
Total Revenues	\$ 6,229,633	\$ 6,376,719	102.36%	\$ 6,339,352	\$ 5,923,008	93.43%
Prior Year Carry-Overs Operating	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	0.00%
TOTAL RESOURCES	\$ 6,229,633	\$ 6,376,719	102.36%	\$ 6,339,352	\$ 5,923,008	93.43%

Fund Title:	FPRA	Department:	FPRA
Fund/Division Number:		Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Total Personnel Services	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	0.00%
Total Operating Expense	296,500	188,858	63.70%	306,500	129,674	42.31%
Total Capital Outlay	0	661,450	0.00%	0	309,842	0.00%
Total Grants - Programs & Projects	20,000	0	0.00%	20,000	18	0.09%
Total Transfers	5,913,033	5,707,774	96.53%	6,012,852	5,532,227	92.01%
TOTAL APPROPRIATIONS	\$ 6,229,533	\$ 6,558,082	105.27%	\$ 6,339,352	\$ 5,971,761	94.20%

Fund Title: Urban Redevelopment	Department: CDBG, SHIP, NSP
Fund/Division Number:	Division:

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
CDBG REVENUE						
331 90 Entitlement Grant	\$ 513,000	\$ 17,551	3.42%	\$ 510,702	\$ 177,870	34.83%
331 92 Program Income	5,000	3,284	65.68%	0	384	0.00%
331 95 Business Loans	5,000	154	3.08%	0	1,024	0.00%
361 39 Other Interest Earnings	3,000	1,658	55.27%	0	49	0.00%
369 41 Contractual Svcs./CDBG	0	5,050	0.00%	103,823	27,039	26.04%
Carry Over Funding	701,372	0	0.00%	169,959	23,409	13.77%
Total CDBG REVENUE	\$ 1,227,372	\$ 27,697	2.26%	\$ 784,484	\$ 229,775	29.29%

Fund Title: Department of Urban Redevelopment				CDBG, SHIP, NSP					
Fund/Division Number:				2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
CDBG Department									
Administrative									
10 10	Personnel Services	\$ 65,000	\$ 76,489	117.68%	\$ 103,823	\$ 80,748	77.77%		
34 90	Administrative-Contractual	0	0	0.00%	61,276	2,500	4.08%		
49 60	Administrative Expenses	36,265	7,172	19.78%	39,264	9,314	23.72%		
Rehabilitation Department									
34 40	Demolition	\$ 0	\$ 41,570	0.00%	\$ 0	\$ 0	0.00%		
48 40	Community Focal Points	0	6,205	0.00%	0	2,019	0.00%		
83 30	Senior Citizens Housing	37,500	0	0.00%	0	0	0.00%		
83 40	Other Grants & Aids	0	9,979	0.00%	0	0	0.00%		
83 82	Code Enforcement	60,000	0	0.00%	100,000	22,500	22.50%		
Economic Development									
83 80	Lincoln Park Mainstreet	\$ 50,000	\$ 25,000	50.00%	\$ 50,000	\$ 25,000	50.00%		
83 80	Fort Pierce Mainstreet	50,000	37,500	75.00%	50,000	25,000	50.00%		
83 83	Economic Tourism Development	105,000	0	0.00%	45,000	29,655	65.90%		
83 84	Façade	0	0	0.00%	52,162	527	1.01%		
85 85	Weatherization	0	674	0.00%	0	13,902	0.00%		
83 86	Local Art/Cultural Heritage	0	0	0.00%	15,000	5,065	33.77%		
83 86	Minority Business Development	57,235	0	0.00%	0	0	0.00%		
Public Service									
83 97	Project Energy Cons/Public Fac.	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	0.00%		
83 97	Public Amenities - Track	0	0	0.00%	23,000	0	0.00%		
83 98	Youth and Children Projects	60,000	1,506	2.51%	75,000	3,759	5.01%		
Total CDBG		\$ 521,000	\$ 206,095	39.56%	\$ 614,525	\$ 219,989	35.80%		
Prior Grants-Programs & Projects									
83 10	Housing Rehabilitation (Rollover)	\$ 285,757	\$ 0	0.00%	\$ 20,000	\$ 9,786	48.93%		
83 30	Senior Citizen Security	10,000	0	0.00%	0	0	0.00%		
83 45	Commercial Façade (Rollover)	0	0	0.00%	22,838	0	0.00%		
83 83	Economic Tourism Development	142,524	0	0.00%	0	0	0.00%		
83 83	ED Manufacturing of Business	64,321	0	0.00%	0	0	0.00%		
83 85	Art In Public Places	20,000	0	0.00%	0	0	0.00%		
83 86	Historic Neigh/Public Art	88,770	0	0.00%	0	0	0.00%		
83 99	Infrastructure Improvements	0	0	0.00%	100,000	0	0.00%		
83 99	Playgrnd Equip (Rollover & Re-alloc)	0	0	0.00%	27,121	0	0.00%		
83 86	St. Anastasia School Building	90,000	0	0.00%	0	0	0.00%		
Total Roll-Over Expenditures		\$ 701,372	\$ 0	0.00%	\$ 169,959	\$ 9,786	5.76%		
TOTAL CDBG APPROPRIATIONS		\$ 1,222,372	\$ 206,095	16.86%	\$ 784,484	\$ 229,775	29.29%		

Fund Title: Department of Urban Redevelopment	CDBG, SHIP, NSP					
Fund/Division Number:						

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Section 108 & BEDI						
331 93 BEDI Grant	\$ 81,600	\$ 40,364	49.47%	\$ 81,600	\$ 40,769	49.96%
331 94 Section 108 Loan	283,000	0	0.00%	0	0	0.00%
361 10 Interest on Investments	300	195	65.00%	100	299	299.00%
361 40 Other Interest BEDI Account	1,500	0	0.00%	1,500	256	17.07%
361 40 Other Interest Section 108	71,256	36,289	0.00%	0	0	0.00%
Total Section 108 & BEDI	\$ 437,656	\$ 76,848	17.56%	\$ 83,200	\$ 41,324	49.67%

Section 108 & BEDI

Expenditures						
49 60 Administrative	\$ 100	\$ 0	0.00%	\$ 0	\$ 45	0.00%
Debt Service						
70 10 Principal	\$ 283,000	\$ 0	0.00%	\$ 0	\$ 0	0.00%
70 20 Interest	61,551	0	0.00%	0	0	0.00%
TOTAL SECTION 108 & BEDI	\$ 344,651	\$ 0	0.00%	\$ 0	\$ 45	0.00%

SHIP REVENUES

344 90 SHIP	\$ 74,449	\$ 0	0.00%	\$ 194,664	\$ 140,429	72.14%
334 50 Program Income	62,000	0	0.00%	0	100	0.00%
361 10 Interest on Investments	700	134	19.14%	300	283	94.33%
369 90 Other Misc. Revenues	4,000	0	0.00%	0	0	0.00%
381 90 Program Income HHR	30,000	18,158	60.53%	0	0	0.00%
Carry Over Funding	100,000	0	0.00%	145,000	0	0.00%
Total SHIP Revenue	\$ 271,149	\$ 18,292	6.75%	\$ 339,964	\$ 140,812	41.42%

SHIP EXPENDITURES

Total Operating Expenses	\$ 2,233	\$ 281	12.58%	\$ 5,840	\$ 2,632	45.07%
Total Grants-Programs & Projects	268,916	428	0.16%	334,124	50,575	15.14%
TOTAL SHIP APPROPRIATIONS	\$ 271,149	\$ 709	0.26%	\$ 339,964	\$ 53,207	15.65%

Fund Title: Department of Urban Redevelopment			CDBG, SHIP, NSP					
Fund/Division Number:			2013/14	2013/14	Yr. Lapse	2014/15	2014/15	Yr. Lapse
			Adopted	Actual	50%	Adopted	Actual	50%
Emergency Services Grant Fund								
331 50	Wind Mitigation (Windows)		\$ 4,365,165	\$ 700,569	16.05%	\$ 0	\$ 472,374	0.00%
Total Grant Funds			\$ 4,365,165	\$ 700,569	16.05%	\$ 0	\$ 472,374	0.00%
Emergency Services Grant Fund Exp.								
	Administrative		\$ 34,149	\$ 107	0.31%	\$ 0	\$ 6,900	0.00%
	Consultant Fees		144,007	0	0.00%	0	0	0.00%
	Project Management		169,350	0	0.00%	0	0	0.00%
	Buildings/Windows		4,017,659	1,291,381	32.14%	0	407,033	0.00%
TOTAL EMERG. MGMNT APPROPRIATIONS			\$ 4,365,165	\$ 1,291,488	29.59%	\$ 0	\$ 413,933	0.00%

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Licenses and Permits</u>						
334 50 Program Income	70,000	24,307	34.72%	51,000	25,275	49.56%
Total Licenses and Permits	\$ 70,000	\$ 24,307	34.72%	\$ 51,000	\$ 25,275	49.56%
<u>Miscellaneous Revenue</u>						
361 10 Interest on Investments	\$ 0	\$ 0	0.00%	\$ 162	\$ 203	125.31%
361 38 HHRP Loan	30,000	12,196	40.65%	22,963	11,190	48.73%
362 30 Miscellaneous	0	0	0.00%	0	0	0.00%
369 33 Escrow Reimbursement	18,000	22,252	123.62%	42,592	23,813	55.91%
334 90 Hardest Hit	0	0	0.00%	0	0	0.00%
369 41 Contractual Svcs./FPRA	25,000	0	0.00%	0	0	0.00%
369 41 Contractual Svcs./CDBG	65,000	0	0.00%	0	0	0.00%
369 41 Contractual Svcs./FEMA	15,000	0	0.00%	0	0	0.00%
369 41 Contractual Svcs./FEMA Windws	34,149	0	0.00%	0	0	0.00%
369 41 Contractual Svcs./NSP	0	0	0.00%	0	0	0.00%
369 41 Contractual Svcs./SHIP	7,233	0	0.00%	0	0	0.00%
369 90 Other Misc. Revenues	7,233	0	0.00%	0	0	0.00%
(Carry Forward Funding)	0	0	0.00%	100,000	0	0.00%
Total Miscellaneous Revenues	\$ 201,615	\$ 34,448	17.09%	\$ 165,717	\$ 35,206	21.24%
<u>Interfund Transfer</u>						
381 10 General Fund	\$ 22,076	\$ 0	0.00%	\$ 0	\$ 0	0.00%
Total Interfund Transfers	\$ 22,076	\$ 0	0.00%	\$ 0	\$ 0	0.00%
Total Revenues	\$ 293,691	\$ 58,755	20.01%	\$ 216,717	\$ 60,481	27.91%
TOTAL RESOURCES	\$ 293,691	\$ 58,755	20.01%	\$ 216,717	\$ 60,481	27.91%

Fund	Urban Redevelopment	Department:	Grant Administration
Fund/Division Number:		Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Total Personnel Services	\$ 167,812	\$ 11,686	6.96%	\$ 0	\$ 0	0.00%
Total Operating Expense	18,646	23,351	125.23%	216,717	27,155	12.53%
Total Capital Outlay	0	0	0.00%	0	0	0.00%
Total Transfers	100,000	0	0.00%	0	0	0.00%
TOTAL APPROPRIATIONS	\$ 286,458	\$ 35,037	\$ 1	\$ 216,717	\$ 27,155	12.53%

CITY OF FORT PIERCE
MARINA FUND (401)
OPERATING STATEMENT
MARCH 31, 2015

2nd QUARTER-MARCH '14 to 2nd QUARTER-MARCH '15 COMPARISON

	2ND QUARTER 3/31/2014	2ND QUARTER 3/31/2015
OPERATING INCOME		
CHARGES FOR SERVICES	\$ 340,873	\$ 407,388
MISCELLANEOUS	459,601	634,680
GRANTS	0	100,868
TOTAL OPERATING INCOME	\$ 800,474	\$ 1,142,936
OPERATING EXPENSES		
PERSONAL SERVICES	\$ 169,976	\$ 168,184
ADMINISTRATIVE CHARGES	33,193	70,267
CONTRACTUAL FEES	61,038	65,774
UTILITIES	35,103	37,621
COST OF GOODS SOLD	221,155	359,996
DEPRECIATION	375,801	375,801
OTHER OPERATING EXPENSES	146,744	167,368
TOTAL OPERATING EXPENSES	\$ 1,043,010	\$ 1,245,011
NET OPERATING INCOME (LOSS)	(\$242,536)	(\$102,075)
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	\$ 1,823	\$ 3,167
TRANSFER FROM OTHER FUNDS	0	0
OTHER NON-OPERATING REVENUES	0	0
	\$ 1,823	\$ 3,167
NON-OPERATING EXPENSES		
DEBT SERVICE	\$ 46,171	\$ 173,299
OTHER NON-OPERATING EXPENSES	3,062	3,552
TRANSFER-OUT	25,556	25,556
TOTAL NON-OPERATING EXPENSES	\$ 74,789	\$ 202,407
NET NON-OPERATING INCOME (LOSS)	(\$72,966)	(\$199,240)
NET INCOME (LOSS)	(\$315,501)	(\$301,315)

Fund Title:	Marina	Department:	Marina
Fund/Division Number:		Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Grants						
331 50 Disaster Relief/Federal	\$12,000,000	\$ 683,930	5.70%	\$5,490,689	\$ 50,310	0.92%
334 39 Physical Environmental Grant	47,334	0	0.00%	47,334	45,000	95.07%
334 50 Disaster Relief	0	0	0.00%	0	5,558	0.00%
Total Grants	\$ 12,047,334	\$ 683,930	5.68%	\$ 5,538,023	\$ 100,868	1.82%
Charges for Services						
347 54 Dockage	\$ 450,000	\$ 251,518	55.89%	\$ 450,000	\$ 249,930	55.54%
347 55 Transient Dockage	180,000	89,355	49.64%	180,000	157,458	87.48%
Total Charges for Services	\$ 630,000	\$ 340,873	54.11%	\$ 630,000	\$ 407,388	64.66%
Miscellaneous Revenue						
361 10 Interest Earnings	\$ 10,000	\$ 1,823	18.23%	\$ 10,000	\$ 3,167	31.67%
361 20 Interest of SBA	2,000	0	0.00%	2,000	0	0.00%
362 14 Leases	34,000	17,216	50.64%	34,000	11,486	33.78%
362 15 Tiki Lease	180,000	82,516	45.84%	180,000	93,500	51.94%
369 31 Reimbursement of Expenditures	0	0	0.00%	0	3,271	0.00%
369 70 Events	2,000	0	0.00%	2,000	0	0.00%
369 90 Other Misc. Revenues	2,500	746	29.84%	2,500	1,437	57.48%
369 91 Gas and Oil Sales	845,000	215,018	25.45%	845,000	364,158	43.10%
369 92 Electric Utility Sales	73,000	39,005	53.43%	73,000	48,416	66.32%
369 93 Utility Fees	14,000	7,308	52.20%	14,000	7,850	56.07%
369 94 Soda, Candy & Ice Sales	148,000	87,800	59.32%	148,000	84,982	57.42%
369 95 Commissions	800	0	0.00%	800	750	93.75%
369 96 Late Payment Charges	1,500	700	46.67%	1,500	840	56.00%
369 97 Live Aboards	13,500	8,473	62.76%	13,500	16,299	120.73%
369 98 Other Miscellaneous Revenues	2,500	818	32.72%	2,500	1,691	67.64%
Total Miscellaneous Revenue	\$ 1,328,800	\$ 461,423	34.72%	\$ 1,328,800	\$ 637,847	48.00%
Total Revenue	\$ 14,006,134	\$ 1,486,226	10.61%	\$ 7,496,823	\$ 1,146,103	15.29%
Appropriated Retained Earnings	345,008	0	0.00%	6,537,588	0	0.00%
TOTAL RESOURCES	\$ 14,351,142	\$ 1,486,226	10.36%	\$ 14,034,411	\$ 1,146,103	8.17%

Fund Title:	Marina	Department:	Marina
Fund/Division Number:		Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Total Personnel Services	\$ 339,119	\$ 169,976	50.12%	\$ 342,025	\$ 168,184	49.17%
Total Operating Expense	1,877,057	873,034	46.51%	2,325,004	1,076,827	46.32%
Total Capital Outlay	12,415,000	953,243	7.68%	12,010,000	5,999,935	49.96%
Total Debt Service	96,343	46,171	47.92%	96,343	173,299	179.88%
Total Non-Operating Expenses	52,911	28,617	54.09%	111,039	29,108	26.21%
TOTAL APPROPRIATIONS	\$ 14,780,430	\$ 2,071,041	14.01%	\$ 14,884,411	\$ 7,447,353	50.03%

CITY OF FORT PIERCE
SOLID WASTE FUND (402)
OPERATING STATEMENT
MARCH 31, 2015

2nd QUARTER-MARCH '14 to 2nd QUARTER-MARCH '15 COMPARISON

	2ND QUARTER 3/31/2014	2ND QUARTER 3/31/2015
OPERATING INCOME		
CHARGES FOR SERVICES	\$ 3,100,231	\$ 3,161,279
MISCELLANEOUS	11,164	8,570
GRANTS	0	0
TOTAL OPERATING INCOME	\$ 3,111,395	\$ 3,169,849
OPERATING EXPENSES		
PERSONAL SERVICES	\$ 957,378	\$ 935,107
ADMINISTRATIVE CHARGES	108,064	118,011
LANDFILL CHARGES	440,072	734,897
Contractual	380,363	185,813
DEPRECIATION	195,694	195,694
OTHER OPERATING EXPENSES	239,818	512,348
TOTAL OPERATING EXPENSES	\$ 2,321,389	\$ 2,681,870
NET OPERATING INCOME (LOSS)	\$ 790,006	\$ 487,979
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	\$ 1,166	\$ 1,115
TRANSFER FROM OTHER FUNDS	0	0
OTHER NON-OPERATING REVENUES	0	0
TOTAL NON-OPERATING REVENUES	\$ 1,166	\$ 1,115
NON-OPERATING EXPENSES		
OTHER NON-OPERATING EXPENSES	\$ 0	\$ 0
TRANSFER-OUT	612,000	301,000
TOTAL NON-OPERATING EXPENSES	\$ 612,000	\$ 301,000
NET NON-OPERATING INCOME (LOSS)	(\$610,834)	(\$299,885)
NET INCOME (LOSS)	\$ 179,172	\$ 188,094

Fund Title: Solid Waste Fund	Department: Solid Waste
Fund/Division Number: 402-0000	Division:

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Charges for Services</u>						
343 40 Residential Service	\$ 2,500,000	\$ 1,308,742	52.35%	\$ 2,500,000	\$ 1,334,406	53.38%
343 41 Commercial Service	3,200,000	1,585,566	49.55%	3,200,000	1,607,383	50.23%
343 42 Residential Trash	0	0	0.00%	0	0	0.00%
343 43 Commercial Trash	85,000	52,593	61.87%	85,000	51,154	60.18%
343 44 Recycling	290,000	152,536	52.60%	290,000	155,950	53.78%
343 45 Other Income	0	794	0.00%	0	794	0.00%
343 46 Recycling Program	3,600	0	0.00%	3,600	11,592	322.00%
Total Charges for Services	\$ 6,078,600	\$ 3,100,231	51.00%	\$ 6,078,600	\$ 3,161,279	52.01%
<u>Miscellaneous Revenue</u>						
361 10 Interest on Investments	\$ 4,000	\$ 1,166	29.15%	\$ 4,000	\$ 1,115	27.88%
361 20 Interest of SBA	0	0	0.00%	0	0	0.00%
364 41 Sale of Surplus	0	9,335	0.00%	0	1,473	0.00%
366 90 Other Contributions/Donations	0	1,829	0.00%	0	3,848	0.00%
369 90 Other Miscellaneous Revenue	0	0	0.00%	0	3,249	0.00%
Total Miscellaneous Revenue	\$ 4,000	\$ 12,330	308.25%	\$ 4,000	\$ 9,685	242.13%
Total Revenues	\$ 6,082,600	\$ 3,112,561	51.17%	\$ 6,082,600	\$ 3,170,964	52.13%
Appropriated Retained Earnings	457,024	0	0.00%	617,319	0	0.00%
TOTAL RESOURCES	\$ 6,539,624	\$ 3,112,561	47.60%	\$ 6,699,919	\$ 3,170,964	47.33%

Fund Title:	Solid Waste Fund	Department:	Solid Waste
Fund/Division Number:	402-4200-534	Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Total Personnel Services	\$ 1,902,959	\$ 957,378	50.31%	\$ 1,966,570	\$ 935,107	47.55%
Total Operating Expense	3,305,665	1,364,011	41.26%	3,277,349	1,746,763	53.30%
Total Capital Outlay	627,000	334,109	53.29%	627,000	122,241	19.50%
Total Non-Operating Expense	1,204,000	612,000	50.83%	1,204,000	301,000	25.00%
TOTAL APPROPRIATIONS	\$ 7,039,624	\$ 3,267,498	46.42%	\$ 7,074,919	\$ 3,105,111	43.89%

CITY OF FORT PIERCE
GOLF COURSE (405)
OPERATING STATEMENT
MARCH 31, 2015

2nd QUARTER-MARCH '14 to 2nd QUARTER-MARCH '15 COMPARISON

	2ND QUARTER 3/31/2014	2ND QUARTER 3/31/2015
OPERATING INCOME		
CHARGES FOR SERVICES	\$ 843,309	\$ 846,963
MISCELLANEOUS	71,734	67,699
GRANTS	0	
TOTAL OPERATING INCOME	\$ 915,043	\$ 914,662
OPERATING EXPENSES		
PERSONAL SERVICES	\$ 298,092	\$ 304,379
ADMINISTRATIVE CHARGES	29,907	28,528
CONTRACTUAL FEES	65,050	55,696
UTILITIES	28,428	27,504
COST OF GOODS SOLD	42,511	57,628
DEPRECIATION	72,077	72,078
OTHER OPERATING EXPENSES	281,785	232,267
TOTAL OPERATING EXPENSES	\$ 817,850	\$ 778,080
NET OPERATING INCOME (LOSS)	\$ 97,193	\$ 136,582
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	\$ 31	\$ 89
TRANSFER FROM OTHER FUNDS	0	
OTHER NON-OPERATING REVENUES	0	
TOTAL NON-OPERATING REVENUES	\$ 31	\$ 89
NON-OPERATING EXPENSES		
OTHER NON-OPERATING EXPENSES	\$ 731	\$ 1,055
TRANSFER-OUT	14,000	14,000
TOTAL NON-OPERATING EXPENSES	\$ 14,731	\$ 15,055
NET NON-OPERATING INCOME (LOSS)	(\$14,700)	(\$14,966)
NET INCOME (LOSS)	\$ 82,493	\$ 121,616

Fund Title:	Golf Course Fund	Department:	Golf Course
Fund/Division Number:	405 0000	Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Charges for Services</u>						
347 20 Membership Dues	\$ 10,000	\$ 4,230	42.30%	\$ 10,000	\$ 2,510	25.10%
347 22 Other Memberships	40,000	27,302	0.00%	40,000	24,425	61.06%
347 24 Golf Fees	1,273,000	793,268	62.31%	1,273,000	799,038	62.77%
347 25 Driving Range	42,000	18,509	44.07%	42,000	20,990	49.98%
Total Charges for Services	\$ 1,365,000	\$ 843,309	61.78%	\$ 1,365,000	\$ 846,963	62.05%
<u>Miscellaneous Revenue</u>						
361 10 Interest Earnings	\$ 250	\$ 32	12.80%	\$ 250	\$ 89	35.60%
369 25 Pro Shop Merchandise	46,000	24,265	52.75%	46,000	20,228	43.97%
369 80 Food	26,000	13,780	53.00%	26,000	16,127	62.03%
369 89 Packaged Sales	36,500	18,929	51.86%	36,500	19,378	53.09%
369 90 Misc Revenues	5,000	4,139	82.78%	5,000	1,810	36.20%
369 94 Snacks & Beverages	28,000	10,621	37.93%	28,000	10,156	36.27%
369 98 Other Misc Revenues	0	0	0.00%	0	0	0.00%
Total Miscellaneous Revenue	\$ 141,750	\$ 71,766	50.63%	\$ 141,750	\$ 67,788	47.82%
<u>Transfers</u>						
381 01 Transfer from General Fund	\$ 0	\$0	0.00%	\$ 0	\$0	0.00%
382 50 Transfer from Solid Waste	0	0	0.00%	0	0	0.00%
Total Transfers	\$0	\$ 0	0.00%	\$0	\$ 0	0.00%
Total Revenues	\$ 1,506,750	\$ 915,075	60.73%	\$ 1,506,750	\$ 914,751	60.71%
Appropriated Retained Earnings	0	0	0.00%	(21,652)	0	0.00%
TOTAL RESOURCES	\$ 1,506,750	\$ 915,075	60.73%	\$ 1,485,098	\$ 914,751	61.60%

Fund Title:	Golf Course Fund	Department:	Golf Course
Fund/Division Number:	405-4500-572	Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Total Personnel Services	\$ 618,727	\$ 298,092	48.18%	\$ 617,250	\$ 304,379	49.31%
Total Operating Expense	1,016,023	519,758	51.16%	977,423	473,701	48.46%
Total Capital Outlay	14,000	3,019	21.56%	12,000	8,518	70.98%
Total Non-Operating Expense	28,000	14,731	52.61%	28,425	15,055	52.96%
TOTAL APPROPRIATIONS	\$ 1,676,750	\$ 835,600	49.83%	\$ 1,635,098	\$ 801,653	49.03%

CITY OF FORT PIERCE
SUNRISE THEATRE (406)
OPERATING STATEMENT
MARCH 31, 2015

2nd QUARTER-MARCH '14 to 2nd QUARTER-MARCH '15 COMPARISON

	2ND QUARTER 3/31/2014	2ND QUARTER 3/31/2015
OPERATING INCOME		
CHARGES FOR SERVICES	\$ 2,429,818	\$ 2,801,256
MISCELLANEOUS	146,408	250,535
GRANTS	0	0
TOTAL OPERATING INCOME	\$ 2,576,226	\$ 3,051,791
OPERATING EXPENSES		
PERSONAL SERVICES	\$ 285,312	\$ 246,537
ADMINISTRATIVE CHARGES	69,622	79,830
CONTRACTUAL FEES	239,248	370,847
UTILITIES	69,242	59,032
COST OF EVENTS	1,339,404	1,741,073
ADVERTISING	287,518	283,619
DEPRECIATION	269,089	269,089
OTHER OPERATING EXPENSES	255,306	283,044
TOTAL OPERATING EXPENSES	\$ 2,814,741	\$ 3,333,071
NET OPERATING INCOME (LOSS)	(\$238,515)	(\$281,280)
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	\$ 944	\$ 521
TRANSFER FROM OTHER FUNDS	223,297	0
TOTAL NON-OPERATING REVENUES	\$ 224,241	\$ 521
NON-OPERATING EXPENSES		
DEBT SERVICE	\$ 0	\$ 0
OTHER NON-OPERATING EXPENSES	0	0
TRANSFER-OUT	0	0
TOTAL NON-OPERATING EXPENSES	\$ 0	\$ 0
NET NON-OPERATING INCOME (LOSS)	\$ 224,241	\$ 521
NET INCOME (LOSS)	(\$14,274)	(\$280,759)

Fund Title:	Sunrise Theatre Fund	Department:	Sunrise Theatre
Fund/Division Number:	406 0000	Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Charges for Services</u>						
347 56 10 Ticket Sales	\$ 2,200,000	\$ 1,874,859	85.22%	\$ 2,200,000	\$ 2,501,131	113.69%
347 56 11 Ticket Sales - Rentals	255,000	387,512	151.97%	255,000	180,966	70.97%
347 56 15 Ticket Handling Fees	89,500	127,860	142.86%	89,500	85,713	95.77%
347 56 50 Sponsorship Fees	35,000	21,250	60.71%	35,000	5,000	14.29%
347 56 80 Memberships	130,000	16,945	13.03%	130,000	21,000	16.15%
347 56 90 Donations & Pledges	24,000	1,392	5.80%	24,000	7,445	31.02%
Total Charges for Services	\$ 2,733,500	\$ 2,429,818	88.89%	\$ 2,733,500	\$ 2,801,255	102.48%
<u>Grants</u>						
347 70 10 DCF/State Grant	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	0.00%
Total Grants	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	0.00%
<u>Miscellaneous Revenue</u>						
361 10 00 Interest Earning	\$ 400	\$ 944	236.00%	\$ 400	\$ 521	130.25%
362 14 00 Rents and Royalties	48,000	18,122	37.75%	48,000	35,420	73.79%
369 31 00 Reimb. of Expenditures	0	2,040	0.00%	0	63,720	0.00%
369 70 00 Events	22,500	7,600	33.78%	22,500	9,250	41.11%
369 80 00 Food & Beverages	0	0	0.00%	0	0	0.00%
369 89 00 Packaged Sales	140,000	113,855	81.33%	140,000	119,596	85.43%
369 90 00 Miscellaneous Revenues	400	159	39.75%	400	16,910	4227.50%
369 95 00 Commission/Tips/Merch.	6,500	4,632	71.26%	6,500	5,638	86.74%
369 96 00 Late Payment Charges	0	0	0.00%	0	0	0.00%
Total Miscellaneous Revenues	\$ 217,800	\$ 147,352	67.65%	\$ 217,800	\$ 251,055	115.27%
<u>Other Resources</u>						
381 01 00 Transfer from General	\$ 0	\$ 48,296	0.00%	\$ 0	\$ 0	0.00%
381 91 00 Transfer from FPRA	350,000	175,000	50.00%	450,000	0	0.00%
Total Other Resources	\$ 350,000	\$ 223,296	63.80%	\$ 450,000	\$ 0	0.00%
TOTAL RESOURCES	\$ 3,301,300	\$ 2,800,466	84.83%	\$ 3,401,300	\$ 3,052,310	89.74%

Fund Title:	Sunrise Theatre Fund	Department:	Sunrise Theatre
Fund/Division Number:	406-4600-575	Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Total Personnel Services	\$ 532,245	\$ 285,312	53.61%	\$ 575,922	\$ 246,537	42.81%
Total Operating Expense	3,324,760	2,529,428	76.08%	3,381,083	3,086,534	91.29%
Total Capital Outlay	500	0	0.00%	500	1,603	320.60%
Total Transfers	0	0	0.00%	0	0	0.00%
TOTAL APPROPRIATIONS	\$ 3,857,505	\$ 2,814,740	72.97%	\$ 3,957,505	\$ 3,334,674	84.26%

**CITY OF FORT PIERCE
BUILDING & CODE (420)
OPERATING STATEMENT**

MARCH 31, 2015

2nd QUARTER-MARCH '14 to 2nd QUARTER-MARCH '15 COMPARISON

	2ND QUARTER 3/31/2014	2ND QUARTER 3/31/2015
OPERATING INCOME		
LICENSE and PERMIT	\$ 500,504	\$ 377,177
CHARGES FOR SERVICES	7,062	7,142
FINES & FORFEITS	0	200
MISCELLANEOUS	14,753	10,231
TOTAL OPERATING INCOME	\$ 522,319	\$ 394,750
OPERATING EXPENSES		
PERSONAL SERVICES	\$ 365,462	\$ 304,367
ADMINISTRATIVE CHARGES	47,451	44,757
CONTRACTUAL FEES	10,264	81,540
DEPRECIATION	2,500	2,500
OTHER OPERATING EXPENSES	64,564	64,770
TOTAL OPERATING EXPENSES	\$ 490,241	\$ 497,934
NET OPERATING INCOME (LOSS)	\$ 32,078	(\$103,184)
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	\$ 247	\$ 470
TRANSFER FROM OTHER FUNDS	0	0
OTHER NON-OPERATING REVENUES	0	0
TOTAL NON-OPERATING REVENUES	\$ 247	\$ 470
NON-OPERATING EXPENSES		
DEBT SERVICE	\$ 0	\$ 0
OTHER NON-OPERATING EXPENSES	0	0
TRANSFER-OUT	0	0
TOTAL NON-OPERATING EXPENSES	\$ 0	\$ 0
NET NON-OPERATING INCOME (LOSS)	\$ 247	\$ 470
NET INCOME (LOSS)	\$ 32,325	(\$102,714)

Fund Title:	Building & Code	Department:	Building Inspection
Fund/Division Number:	420-2902-524	Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
<u>Licenses and Permits</u>						
322 10 Permits-Building Dept.	\$ 550,000	\$ 306,256	55.68%	\$ 640,000	\$ 216,880	33.89%
322 20 Inspections	15,000	5,350	35.67%	15,000	5,225	34.83%
322 90 Other Permit Fees	372,313	178,063	47.83%	390,000	143,782	36.87%
329 40 Contractor's License	50,000	10,835	21.67%	55,000	11,290	20.53%
Total Licenses and Permits	\$ 987,313	\$ 500,504	50.69%	\$ 1,100,000	\$ 377,177	34.29%
<u>Charge for Services</u>						
341 40 Cert., Copying, Rcd. Search	\$ 1,000	\$ 903	90.30%	\$ 2,000	\$ 632	31.60%
341 60 Administration Fees	0	0	0.00%	0	0	0.00%
341 61 Demo & Flood Plain Mgmnt	12,500	0	0.00%	12,500	282	2.26%
341 94 Credit Card Process Fees	10,000	6,160	61.60%	12,000	6,228	51.90%
Total Charges for Service	\$ 23,500	\$ 7,063	30.06%	\$ 26,500	\$ 7,142	26.95%
<u>Fines & Forfeits</u>						
354 60 Unlicensed Contracting	\$ 5,000	\$ 0	0.00%	\$ 2,000	\$ 200	10.00%
Total Fines & Forfeits	\$ 5,000	\$ 0	0.00%	\$ 2,000	\$ 200	0.00%
<u>Miscellaneous Revenue</u>						
361 10 Interest on Investments	\$ 0	\$ 247	0.00%	\$ 0	\$ 470	0.00%
369 00 Miscellaneous Revenues	17,000	14,753	86.78%	20,000	10,231	51.16%
Total Miscellaneous Revenues	\$ 17,000	\$ 15,000	88.24%	\$ 20,000	\$ 10,701	53.51%
<u>Interfund Transfers</u>						
381 10 General Fund	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	0.00%
TOTAL Interfund Transfers	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	0.00%
Appropriated Retained Earnings	\$ 0	\$ 0	0.00%	\$ 96,728	\$ 0	0.00%
TOTAL RESOURCES	\$ 1,032,813	\$ 522,567	50.60%	\$ 1,245,228	\$ 395,220	31.74%

Fund Title:	Building & Code	Department:	Building Inspection
Fund/Division Number:	420-2902-524	Division:	

	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%	2014/15 Adopted	2014/15 Actual	Yr. Lapse 50%
Total Personnel Services	\$ 748,313	\$ 365,462	48.84%	\$ 799,728	\$ 304,367	38.06%
Total Operating Expense	297,000	124,779	42.01%	458,000	193,567	42.26%
Total Capital Outlay	0	0	0.00%	0	6,988	0.00%
Total Transfers	0	0	0.00%	0	0	0.00%
TOTAL APPROPRIATIONS	\$ 1,045,313	\$ 490,241	46.90%	\$ 1,541,841	\$ 504,922	32.75%

**FORT PIERCE REDEVELOPMENT FUND
OPERATING FUND
2ND Quarter Report
March 31, 2015**

CASH AND INVESTMENT REPORT

October 1, Estimated Beg. Available Resources	802
Revenues	<u>5,923,008</u>
Available Resources	5,923,810
Expenditures	<u>5,971,761</u>

Current Available Resources (47,951)

FPRA Operating Resources and Uses	Budget	Budget Adjust.	Revised Budget	Expended	Balance
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Current Resources Available for Operating	(47,951)
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Plus Unrealized Revenue:					
302 Marina Dockage					47,000
303 Leases					30,000
304 Other Revenue					25,000
305 Transfer From General					581,000
Total Unrealized Revenue					<u>683,000</u>

Estimated Resources Available For Operating	635,049
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Less Outstanding Expenditures:

501 Personnel Services	0	0	0	0	0
502 Operating Expenditures	306,500	0	306,500	129,674	176,826
503 Capital Outlay	0	309,842	309,842	309,842	0
504 Total Grants-Private Organ.	20,000	0	20,000	18	19,982
505 Transfers	5,562,852	0	5,562,852	5,532,227	30,625
506 Sunrise Theatre	450,000	0	450,000	0	450,000

Categories Balances	<u>6,339,352</u>	<u>309,842</u>	<u>6,649,194</u>	<u>5,971,761</u>	<u>677,433</u>
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Projected Resources Over (Short)	<u><u>(42,384)</u></u>
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FORT PIERCE REDEVELOPMENT FUND

OPERATING FUND

2ND Quarter Report

March 31, 2015

TRANSFERS FROM GENERAL

Fiscal Year:

2011	1,319,504
2012	1,129,036
2013	1,410,793
2014	1,689,274
2015	<u>1,470,701</u>

Total Transfers 7,019,308

Less:

Reductions:

Seaway Drive Roundabout (Days Inn Sight) 1,488,000

Total Due General Fund 5,531,308

**City of Fort Pierce
Financial Position/Resources and Uses
March 31, 2015
2nd Quarter Fiscal 2015**

	001 General	401 Marina	402 Solid Waste	405 Course	406 Sunrise Theatre	420 Building Code
Estimated Avail. Resources Sept. 30, 2014	5,251,412	7,208,694	716,871	(75,722)	(95,255)	358,850
Less:						
10% Budget Reserve	(3,426,707)					
2015 Budget Appropriation	(1,508,000)	(6,537,588)	(617,319)	0	0	0
10/01/2014 Unrestricted Resources	316,705	671,106	99,552	(75,722)	(95,255)	358,850
2nd Quarter Revenues	19,615,346	1,146,103	3,170,964	914,751	3,052,310	395,220
2015 Budget Appropriation	1,508,000	6,537,588	617,319	0	0	
2016 Budget Appropriation	(550,000)	0		0	0	0
10/01/14 thru 03/31/15 Resources	20,573,346	7,683,691	3,788,283	914,751	3,052,310	395,220
2nd Quarter Expenses	19,945,569	7,447,353	3,105,111	801,653	3,334,674	504,922
Less Accum. Depreciation		(375,801)	(195,694)	(72,077)	(269,089)	(2,500)
Total Uses	19,945,569	7,071,552	2,909,417	729,576	3,065,585	502,422
FY 2015 Net Resources	627,777	612,139	878,866	185,175	(13,275)	(107,202)
Total Resources Available	944,482	1,283,245	978,418	109,453	(108,530)	251,648

City of Fort Pierce
Special Revenue and Capital Project Funds
Financial Position/Resources and Uses
March 31, 2015
2nd Quarter Fiscal 2015

	104 CRA	103 CDBG BEDI	105 SHIP	106 Grant Admin HHR	199 Emerg. Services	100 Restricted Rev Fund	102 Law Enforce Trust	301 Cap. Proj Heath- cote	311 Cap Proj Energy
Estimated Avail. Resource Sept. 30, 2014	802	764,122	130,053	144,344	0	1,601,792	32,000	2,435,524	1,485,689
Less: Reserve Budget Appropriation									
10/01/2014 Restricted (***) and Unrestricted Resources	802	764,122	130,053	144,344	0	1,601,792	32,000	2,435,524	1,485,689
2nd Quarter Revenues	5,923,008	271,099	140,812	60,481	472,374	114,545	41	27,457	2,540
10/01/14 thru 03/31/15 Resources	5,923,008	271,099	140,812	60,481	472,374	114,545	41	27,457	2,540
2nd Quarter Expenses	5,971,761	229,820	53,207	27,155	413,933	19,871	2,014	0	647,543
Total Uses	5,971,761	229,820	53,207	27,155	413,933	19,871	2,014	0	647,543
FY 2015 Net Resources	(48,753)	41,279	87,605	33,326	58,441	94,674	(1,973)	27,457	(645,003)
Total Resources Available	(47,951)	805,401	217,658	177,670	58,441	1,696,466	30,027	2,462,981	840,686