MEMORANDUM

To: Jeff Bremer, City Manager
Patricia Roebling, Assistant City Manager
Mayor and City Council
City Staff

From: Ivy Ladyko, Fiscal Manager
Margie Manfredi, Budget Analyst

Thru: David K. Pollard, CGFO, Director of OMB

Date: February 6, 2015

Re: Fourth Quarter Unaudited Summarized Financial Reports - September 30, 2014

Based on the unaudited financial results through September 30, 2014, I have compiled the Fourth Quarter Summarized Financial Statement report. This report presents the City's summarized comparison of actual results, the fiscal year budget and the audited results for the prior year. Included are breakdowns of the City's revenues, operating budget expenditures and capital budget expenditures.

Budget
The budget amount in this report represents the official adopted budget, as approved by the City Council, for fiscal year 2013-14 with their approved amendments.

General Fund
Ad Valorem Property Tax, the City's portion of Sales Tax Revenue, Communication Service Tax, Electric Utility Tax and Electric Franchise Revenue comprise the major portion of General Fund Revenues, approximately 78.4 percent. The combined September 2014 year-to-date collections for major revenues is $2,128,554 greater than the prior year collections for the year, an increase of 4.23 percent. General Fund Expenses ended the year within its budget averaging 95.8 percent. Even though revenues exceeded budget and expenses were within budget, the General Fund deficit spent by $1,401,326 for the year.

Road and Bridge Fund
Ad Valorem taxes were 100.2 percent collected, while gas tax exceeded budget by $272,526 thousand. These two major revenues make up 54.82 percent of the revenue for this fund. Revenues exceeded budget while expenses spent less than budget generating an operating surplus of $919,427 for the year.

Building Fund
The major revenue for the Building Fund is Building Permit Fees. Building Permit Fees exceeded its budget by $468,588, while overall expenses ended the year less than their budget, generating a surplus of $993,419 for the year.

Stormwater Utility Fund
Stormwater Fees ended the year collecting 100.3 percent of its budget while actual expenses stayed within budget generating a surplus of $938,962. Stormwater Fees are included in each homeowner's tax bill under other fees. By including this fee on the tax bill, collections are received earlier in the fiscal year with a greater collection guarantee.

Water & Sewer Funds
The two major revenues for the Water and Sewer Fund are the monthly customer user fees and the 6 percent surcharge. The actual collections exceeded budget by $1,609,124. Actual expenses ended the year saving money in salaries, operating, capital outlay and debt service. The debt service was refinanced to refund debt lowering the interest and principal payments. This fund ended the year with a surplus of $12,083,681 for the year (before the audit charge for depreciation).

Golf Course Fund
The revenue of this fund fell short of its overall budgeted revenue by $45,672 because the course was closed for a portion of the summer to renovate greens. This fund also spent less than budget by $31,359 for the same reason. This fund ended the year with a deficit of $339,948 for the year.

Capital Expenses
The Capital Improvement Project Funds ended the year within their budget. Any available balances specific to a project that did not get underway will be re-budgeted at the request of the department in an upcoming budget amendment. Prior year encumbrances represents a commitment of funds made to a project that is carried forward due to the timing of the completion of the project (funds will remain encumbered until the project is complete).

In summary this report is based on the twelve months of actual collections for year ending September 2014. As mentioned above, revenues exceeded budget in most funds while expenses were within budget with the exception of the Golf Course Fund. OMB will continue to monitor revenues and expenses on a monthly basis and produce a quarterly report comparing actual results to budget.

/IL

CITY OF PORT ST LUCIE
UNAUDITED SUMMARIZED QUARTERLY FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

General Fund:
-Graph ..... Page 1
-Trial Balance ..... Page 2
-Expenditures ..... Page 3-10

Road & Bridge Fund:
-Graph ..... Page 11
-Trial Balance ..... Page 12
-Expenditures ..... Page 13-14

Building Department Special Revenue Fund
-Graph ..... Page 15
-Trial Balance ..... Page 16
-Expenditures ..... Page 17

Stormwater Utility Fund:
-Graph ..... Page 18
-Trial Balance ..... Page 19
-Expenditures ..... Page 20-21

Utility Fund:
-Graph ..... Page 22
-Trial Balance ..... Page 23
-Expenditures ..... Page 24-27
-Utility CIP Funds ..... Page 28-32

Capital Improvement Funds:
-General CIP ..... Page 33
-Road & Bridge CIP ..... Page 34-35
-Parks Impact CIP ..... Page 36
-Parks MSTU CIP ..... Page 37
-Crosstown Parkway CIP ..... Page 38

Law Enforcement Impact Fund ..... Page 39

Street Lighting Fund ..... Page 40

NPDES ..... Page 41

Neighborhood Stabilization 3 (NSP 3) Fund ..... Page 42

Neighborhood Stabilization Fund ..... Page 43

C.D.B.G. Fund ..... Page 44

S.H.I.P Fund ..... Page 45

CRA Fund ..... Page 46

Golf Course Fund ..... Page 47

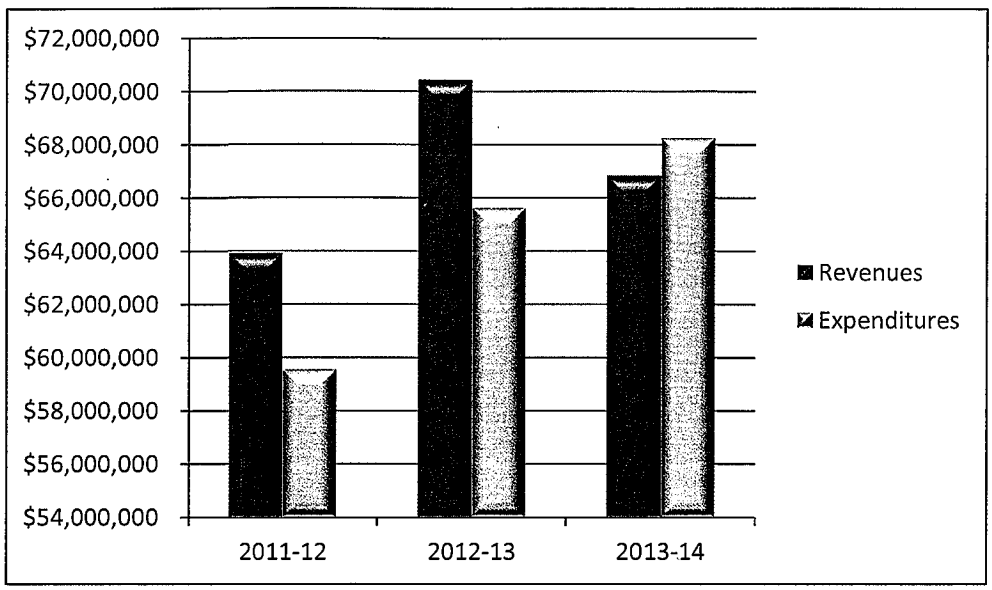
Police Forfeiture Fund ..... Page 48

Medical Fund ..... Page 49

Conservation Trust Fund ..... Page 50

Note - This report is based on the Modified Accrual Basis of Accounting. Revenues are recognized when the liability is incurred. Users of this report should realize that reported expenditures include encumbrances as well as expenses. Example - a twelve month service contract will show as expensed (committed) in the first month of a fiscal year.

City of Port St. Lucie
General Fund
2013-2014



	2011-12	2012-13	2013-14
Revenues	$63,959,576	$70,447,126	$66,860,308
Expenditures	$59,571,356	$65,640,093	$68,261,634

CITY OF PORT ST. LUCIE
GENERAL OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2014

			*** FISCAL YEAR 2013-14 ***		
	2011-12 AUDITED	2012-13 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Ad Valorem Taxes	$21,951,703	$21,370,773	$21,534,448	$21,653,438	100.6%
Franchises & Utility Tax	17,461,868	18,171,649	18,402,100	18,817,019	102.3%
Licenses & Permits	9,216,926	8,893,223	9,352,124	9,801,937	104.8%
Intergovernmental	8,154,689	9,019,787	8,958,635	9,808,340	109.5%
Charges for Services	2,560,754	4,563,079	3,042,323	3,552,357	116.8%
Human Services	106,484	109,691	100,700	100,829	100.1%
Fines & Forfeitures	830,604	1,289,402	1,170,401	2,072,300	177.1%
Miscellaneous Revenue	1,020,630	3,794,609	888,268	1,044,088	117.5%
Total Revenues	61,303,657	67,212,213	63,448,999	66,850,308	105.4%
NON-REVENUES					
Bond/Loan Proceeds	2,645,919	3,224,913	0	0	#DIV/0!
Budgeted Cash Carryforward	0	0	21,534,885	0	0.0%
Fund Transfers	10,000	10,000	20,000	10,000	50.0%
Total Revenues & Sources	$63,959,576	$70,447,126	$85,003,884	$66,860,308	78.7%
EXPENDITURES					
Personal Services	$45,871,826	$46,292,517	$49,563,437	$48,447,554	97.7%
Operating Expense	13,315,484	14,229,141	13,289,705	12,425,374	93.5%
Capital Outlay	765,014	2,526,204	2,901,714	2,602,624	89.7%
Debt Service	868,238	890,975	915,427	915,425	100.0%
Admin. Charge	115,000	155,004	148,000	147,996	100.0%
Admin. Credit	(4,010,637)	(4,155,275)	(4,365,476)	(4,381,405)	100.4%
Interfund Transfer	2,646,431	5,701,526	8,768,937	8,104,066	92.4%
Contingency	0	0	13,782,140	0	0.0%
Total Expenditures	$59,571,356	$65,640,093	$85,003,884	$68,261,634	80.3%
SURPLUS <DEFICIT>	$4,388,220	$4,807,032	($0)	($1,401,326)	

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
110000	*CITY COUNCIL*					
	Personal Services	$327,678	$369,313	$453,978	$415,119	91.4%
	Operating Expense	30,996	48,580	69,992	55,129	78.8%
	Capital Outlay	1,609	1,154	1,450	1,415	97.6%
	TOTAL	360,282	419,046	525,420	471,663	89.8%
120000	*CITY MANAGER*					
	Personal Services	593,795	589,779	672,195	519,447	77.3%
	Operating Expense	22,593	29,297	35,842	35,439	98.9%
	Capital Outlay	1,934	3,196	3,300	3,252	98.5%
	Admin. Credit	(314,148)	(309,276)	(384,122)	(384,120)	100.0%
	TOTAL	304,174	312,996	327,215	174,017	53.2%
121000	*CITY CLERK*					
	Personal Services	499,638	500,370	595,303	573,565	96.3%
	Operating Expense	83,700	100,730	127,338	108,347	85.1%
	Capital Outlay	2,588	9,057	71,496	21,919	30.7%
	Admin. Credit	(146,724)	(141,828)	(162,949)	(162,948)	100.0%
	TOTAL	439,203	468,329	631,188	540,882	85.7%
130000	*FINANCE*					
	Personal Services	1,436,163	1,309,410	1,462,015	1,424,488	97.4%
	Operating Expense	112,665	117,823	144,676	119,140	82.3%
	Capital Outlay	2,769	25,786	43,904	43,904	100.0%
	Admin. Credit	(685,367)	(852,690)	(856,104)	(864,067)	100.9%
	TOTAL	866,230	600,330	794,491	723,466	91.1%
131000	*HUMAN RESOURCES*					
	Personal Services	565,550	559,923	614,259	574,078	93.5%
	Operating Expense	39,080	43,039	68,445	40,685	59.4%
	Capital Outlay	529	10,634	0	922	#DIV/0!
	Admin. Credit	(348,480)	(333,300)	(336,316)	(336,312)	100.0%
	TOTAL	256,679	280,295	346,388	279,373	80.7%
131100	*COMMUNICATIONS*					
	Personal Services	545,771	580,281	623,350	593,960	95.3%
	Operating Expense	37,872	38,380	84,631	51,207	60.5%
	Capital Outlay	386	46,423	46,830	34,007	72.6%
	Admin. Credit	(288,840)	(284,136)	(300,462)	(300,468)	100.0%
	TOTAL	295,189	380,949	454,349	378,705	83.4%
131200	*COMMUNITY SERVICES*					
	Personal Services	123,084	163,400	165,548	166,343	100.5%
	Operating Expense	4,868	4,490	10,991	8,805	80.1%
	Capital Outlay	2,327	2,082	0	0	#DIV/0!
	Admin. Credit	(14,532)	(18,516)	(19,289)	(19,284)	100.0%
	TOTAL	115,747	151,456	157,250	155,863	99.1%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
131300	***RISK MANAGEMENT***					
	Personal Services	316,748	220,443	254,908	254,109	99.7%
	Operating Expense	8,563	8,788	12,091	8,978	74.3%
	Capital Outlay	1,234	3,448	875	868	99.2%
	Admin. Credit	(173,604)	(166,272)	(155,367)	(155,364)	100.0%
	TOTAL	152,940	66,407	112,507	108,591	96.5%
132000	***INFORMATION SERVICES (DATA PROCESSING)***					
	Personal Services	1,524,873	1,416,331	1,587,567	1,549,591	97.6%
	Operating Expense	347,939	435,074	616,782	577,038	93.6%
	Capital Outlay	400,740	1,733,983	538,287	392,227	72.9%
	Admin. Credit	(987,924)	(904,296)	(976,474)	(976,476)	100.0%
	TOTAL	1,285,628	2,681,092	1,766,162	1,542,380	87.3%
133000	***OFFICE OF MANAGEMENT AND BUDGET***					
	Personal Services	883,390	898,280	970,476	919,824	94.8%
	Operating Expense	39,849	42,763	48,477	45,236	93.3%
	Capital Outlay	2,608	1,345	595	0	0.0%
	Admin. Credit	(313,044)	(309,480)	(322,004)	(322,008)	100.0%
	TOTAL	612,803	632,908	697,544	643,052	92.2%
140000	***LEGAL COUNSEL***					
	Personal Services	899,082	833,876	1,206,802	1,066,236	88.4%
	Operating Expense	184,216	280,175	345,333	286,819	83.1%
	Capital Outlay	4,030	7,319	3,300	5,428	164.5%
	Admin. Credit	(395,819)	(411,402)	(411,166)	(419,131)	101.9%
	TOTAL	691,509	709,969	1,144,269	939,352	82.1%
150000	***PLANNING DEPARTMENT***					
	Personal Services	704,886	721,086	776,525	759,581	97.8%
	Operating Expense	87,967	53,088	146,222	74,256	50.8%
	Capital Outlay	529	19,785	4,000	2,713	67.8%
	Admin. Credit	(38,880)	(31,608)	(35,838)	(35,844)	100.0%
	TOTAL	754,501	762,352	890,909	800,706	89.9%
190000	***OTHER GENERAL GOVERNMENT & HURRICANES***					
	Personal Services	14,626	16,867	20,840	20,634	99.0%
	Operating Expense	1,385,538	1,650,446	2,182,720	2,195,413	100.6%
	Capital Outlay	0	8,562	0	0	#DIV/0!
	Debt Service	868,238	890,975	915,427	915,425	100.0%
	Admin. Credit	(0)	0	0	0	#DIV/0!
	TOTAL	2,268,402	2,566,850	3,118,987	3,131,471	100.4%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
210500	***POLICE - SERVICES BUREAU***					
	Personal Services	2,337,709	1,852,456	2,009,136	2,005,161	99.8%
	Operating Expense	2,586,786	2,297,385	2,969,100	2,555,431	86.1%
	Capital Outlay	102,432	28,179	206,029	185,004	89.8%
	Debt Service	0	0	0	0	#DIV/0!
	TOTAL	5,026,928	4,178,019	5,184,265	4,745,596	91.5%
211000	***POLICE - ADMINISTRATION***					
	Personal Services	2,922,083	3,774,707	2,335,887	2,336,361	100.0%
	Operating Expense	47,383	65,521	49,329	47,739	96.8%
	Capital Outlay	0	3,923	0	0	#DIV/0!
	TOTAL	2,969,466	3,844,150	2,385,216	2,384,100	100.0%
211200	***POLICE - SPECIAL INVESTIGATIONS UNIT***					
	Personal Services	1,206,587	1,325,476	1,569,604	1,569,505	100.0%
	Operating Expense	105,713	115,799	115,323	121,703	105.5%
	Capital Outlay	18,715	3,642	13,363	2,323	17.4%
	TOTAL	1,331,015	1,444,917	1,698,290	1,693,530	99.7%
211500	***POLICE - DETECTIVE***					
	Personal Services	2,866,557	2,989,000	3,657,644	3,656,618	100.0%
	Operating Expense	206,776	210,164	256,185	231,709	90.4%
	Capital Outlay	0	111,484	85,697	83,126	97.0%
	TOTAL	3,073,333	3,310,648	3,999,526	3,971,453	99.3%
212000	***POLICE - CRIME PREVENTION***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	0	0	0	0	#DIV/0!
212100	***POLICE - D.A.R.E. PROGRAM***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	3,768	1,352	736	0	0.0%
	Capital Outlay	877	0	0	0	#DIV/0!
	TOTAL	4,645	1,352	736	0	0.0%
212300	***POLICE - DOMESTIC VIOLENCE GRANT***					
	Personal Services	70,716	72,887	80,689	78,638	97.5%
	Operating Expense	532	570	592	591	99.8%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	71,248	73,457	81,281	79,229	97.5%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
213000	***POLICE - PATROL***					
	Personal Services	17,612,944	18,094,906	19,483,003	19,478,547	100.0%
	Operating Expense	1,410,970	1,512,867	1,423,080	1,428,429	100.4%
	Capital Outlay	80,066	320,320	864,042	917,366	106.2%
	TOTAL	19,103,979	19,928,093	21,770,125	21,824,343	100.2%
213400	***SCHOOL CROSSING GUARDS***					
	Personal Services	418,191	424,997	471,647	436,458	92.5%
	Operating Expense	11,175	12,184	11,813	9,990	84.6%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	429,366	437,180	483,460	446,449	92.3%
213500	***CODE COMPLIANCE***					
	Personal Services	1,150,334	1,021,911	1,125,294	1,100,282	97.8%
	Operating Expense	282,597	267,137	306,982	311,355	101.4%
	Capital Outlay	5,112	3,708	7,491	7,491	100.0%
	Admin Charge	40,000	80,004	80,000	80,004	100.0%
	TOTAL	1,478,043	1,372,759	1,519,767	1,499,132	98.6%
213600	***OCCUPATIONAL LICENSES***					
	Personal Services	365,485	368,912	397,016	366,373	92.3%
	Operating Expense	30,368	28,008	32,536	26,085	80.2%
	Capital Outlay	2,285	0	800	0	0.0%
	Admin. Charge	75,000	75,000	68,000	67,992	100.0%
	TOTAL	473,138	471,920	498,352	460,450	92.4%
214000	***POLICE - COMMUNICATIONS***					
	Personal Services	697,718	518,913	570,219	526,279	92.3%
	Operating Expense	11,469	13,198	14,407	13,968	96.9%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	709,187	532,112	584,626	540,247	92.4%
250000	***PUBLIC WORKS - EMERGENCY RELIEF HURRICANE JEANNE & WILMA & T/S FAY***					
	Personal Services	165	21,939	0	0	#DIV/0!
	Operating Expense	27,110	30,281	58,727	33,337	56.8%
	Capital Outlay	4,413	8,528	13,810	11,642	84.3%
	TOTAL	31,688	60,748	72,537	44,979	62.0%
290000	***CODE ENFORCEMENT BOARD***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	18,442	28,065	25,200	24,583	97.6%
	Capital Outlay	0	390	485	484	99.8%
	TOTAL	18,442	28,455	25,685	25,067	97.6%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
291000	*NUISANCE ABATEMENT PROGRAM*					
	Personal Services	0	75,681	83,203	75,592	90.9%
	Operating Expense	104,423	201,206	337,980	291,685	86.3%
	Capital Outlay	0	0	1,500	484	32.3%
	TOTAL	104,423	276,887	422,683	367,761	87.0%
375500	*ENERGY CONSERVATION - PROJECT*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	0	0	0	0	#DIV/0!
413000	*MUNICIPAL GARAGE*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	87,643	66,735	176,426	67,582	38.3%
	Capital Outlay	1,865	13,258	0	0	#DIV/0!
	Admin. Credit	(58,884)	(42,216)	(41,912)	(41,916)	100.0%
	TOTAL	30,624	37,777	134,514	25,666	19.1%
413500	*PARKS & RECREATION - BUILDING MAINTENANCE*					
	Personal Services	731,029	801,424	869,736	803,657	92.4%
	Operating Expense	66,891	78,974	87,107	79,071	90.8%
	Capital Outlay	965	0	0	0	#DIV/0!
	Admin. Credit	(65,916)	(183,684)	(191,369)	(191,364)	100.0%
	TOTAL	732,969	696,715	765,474	691,364	90.3%
413600	*PARKS & RECREATION - A/C MAINTENANCE*					
	Personal Services	214,235	214,635	253,318	204,812	80.9%
	Operating Expense	55,354	56,812	65,393	57,101	87.3%
	Capital Outlay	0	0	0	0	#DIV/0!
	Admin. Credit	(178,476)	(166,572)	(172,104)	(172,104)	100.0%
	TOTAL	91,113	104,876	146,607	89,810	61.3%
419900	*NON-DEPARTMENTAL*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	2,785,177	3,102,644	0	484	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	2,785,177	3,102,644	0	484	#DIV/0!
510000	*SUMMER YOUTH PROGRAM*					
	Personal Services	13,453	13,100	27,087	22,975	84.8%
	Operating Expense	587	596	295	537	182.0%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	14,040	13,696	27,382	23,512	85.9%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
520000	***INDUSTRY DEVELOPMENT***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	50,085	50,052	50,000	50,000	100.0%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	50,085	50,052	50,000	50,000	100.0%
620000	***NEIGHBORHOOD SERVICES - ANIMAL CONTROL***					
	Personal Services	835,288	757,315	817,722	817,057	99.9%
	Operating Expense	385,625	391,802	527,065	481,238	91.3%
	Capital Outlay	5,310	0	0	0	#DIV/0!
	TOTAL	1,226,223	1,149,117	1,344,787	1,298,295	96.5%
720000	***PARKS & RECREATION - RECREATION DIVISION***					
	Personal Services	500,051	521,866	588,754	540,721	91.8%
	Operating Expense	166,060	159,512	246,704	248,921	100.9%
	Capital Outlay	150	1,550	4,370	4,333	99.1%
	TOTAL	666,261	682,928	839,828	793,975	94.5%
720100	***PARKS & RECREATION - AIROSO COMMUNITY CENTER***					
	Personal Services	430,601	399,559	452,596	418,933	92.6%
	Operating Expense	195,489	303,348	268,351	274,017	102.1%
	Capital Outlay	9,021	7,765	17,888	17,860	99.8%
	TOTAL	635,111	710,672	738,835	710,810	96.2%
720200	***PARKS & RECREATION -***					
	Personal Services	240,250	206,794	241,805	189,792	78.5%
	Operating Expense	90,229	86,385	90,084	86,393	95.9%
	Capital Outlay	238	1,055	72,885	72,837	99.9%
	TOTAL	330,717	294,234	404,774	349,023	86.2%
720300	***PARKS & RECREATION - RAVENSWOOD REC. CENTER***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	1,386	1,996	0	29	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	1,386	1,996	0	29	#DIV/0!
720500	***PARKS & RECREATION - ADMINISTRATION DIVISION***					
	Personal Services	513,214	483,533	498,338	496,462	99.6%
	Operating Expense	55,933	34,834	46,755	44,524	95.2%
	Capital Outlay	0	1,055	2,600	2,269	87.3%
	TOTAL	569,147	519,422	547,693	543,255	99.2%
721000	***PARKS & RECREATION - PARKS DIVISION***					
	Personal Services	2,146,615	2,079,006	2,403,575	2,319,846	96.5%
	Operating Expense	1,124,632	1,264,197	1,160,271	1,224,860	105.6%
	Capital Outlay	87,446	73,416	716,038	627,788	87.7%
	Debt Service	0	0	0	0	#DIV/0!
	TOTAL	3,358,693	3,416,619	4,279,884	4,172,494	97.5%

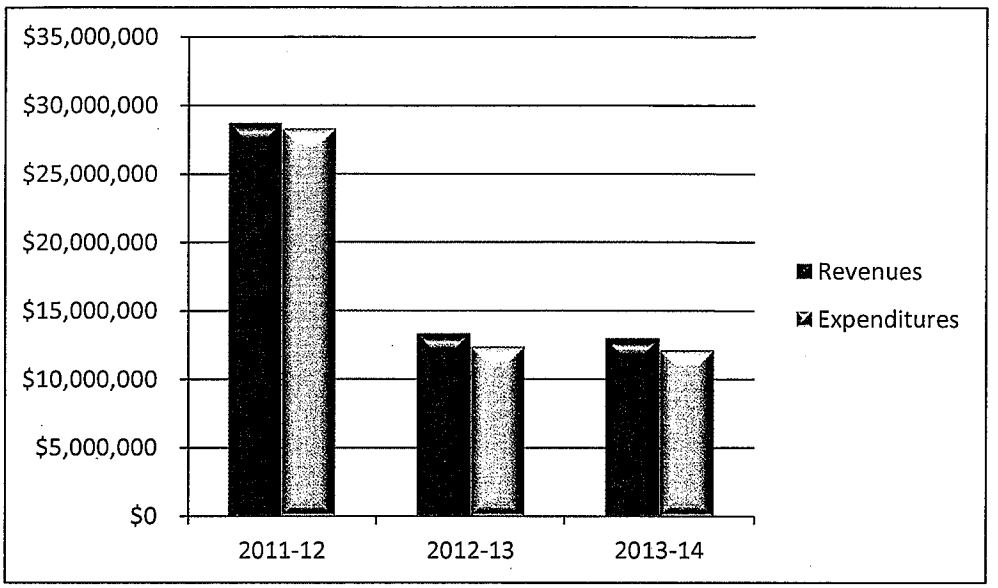
CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
721500	***PARKS & RECREATION - BOTANICAL GARDENS***					
	Personal Services	45,066	46,174	51,896	49,063	94.5%
	Operating Expense	40,262	48,644	73,285	70,090	95.6%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	85,328	94,818	125,181	119,153	95.2%
723500	***PARKS & RECREATION - TURF MAINTENANCE DIVISION***					
	Personal Services	419,511	387,334	370,526	365,280	98.6%
	Operating Expense	235,641	171,552	216,820	208,514	96.2%
	Capital Outlay	4,707	41,040	145,944	133,953	91.8%
	TOTAL	659,858	599,926	733,290	707,746	96.5%
740000	***PARKS & RECREATION - SPECIAL EVENTS***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	41,962	29,738	25,348	25,081	98.9%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	41,962	29,738	25,348	25,081	98.9%
750000	***PARKS & RECREATION - CIVIC CENTER***					
	Personal Services	296,696	245,608	253,740	245,553	96.8%
	Operating Expense	411,283	371,723	376,855	385,023	102.2%
	Capital Outlay	816	22,636	0	321	#DIV/0!
	TOTAL	708,794	639,966	630,595	630,897	100.0%
750100	***PARKS & RECREATION - CIVIC CENTER MAINTENANCE (Prior Year VILLAGE SQUARE GARAGE)***					
	Personal Services	422,002	419,405	455,468	441,941	97.0%
	Operating Expense	134,182	180,590	132,696	152,348	114.8%
	Capital Outlay	17,030	5,339	7,700	789	10.2%
	TOTAL	573,214	605,334	595,864	595,078	99.9%
750200	***PARKS & RECREATION - FITNESS CENTER***					
	Personal Services	266,196	213,152	308,796	304,462	98.6%
	Operating Expense	31,166	43,628	60,535	70,815	117.0%
	Capital Outlay	279	3,672	27,035	27,900	103.2%
	TOTAL	297,641	260,452	396,366	403,178	101.7%
750300	***PARKS & RECREATION - CIVIC CENTER RECREATION***					
	Personal Services	404,197	445,239	401,431	398,728	99.3%
	Operating Expense	52,562	63,681	86,812	97,450	112.3%
	Capital Outlay	2,005	1,697	0	0	#DIV/0!
	TOTAL	458,764	510,617	488,243	496,178	101.6%
750400	***PARKS & RECREATION - CIVIC CENTER HOSPITALITY***					
	Personal Services	309,649	337,230	381,541	361,481	94.7%
	Operating Expense	69,979	85,289	103,373	98,202	95.0%
	Capital Outlay	0	775	0	0	#DIV/0!
	TOTAL	379,628	423,294	484,914	459,683	94.8%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

			*** FISCAL YEAR 2013-14 ***		
	2011-12 AUDITED	2012-13 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
TOTALS					
Personal Services	45,871,826	46,292,517	49,563,437	48,447,554	97.7%
Operating Expense	13,315,484	14,229,141	13,289,705	12,425,374	93.5%
Capital Outlay	765,014	2,526,204	2,901,714	2,602,624	89.7%
Debt Service	868,238	890,975	915,427	915,425	100.0%
Admin. Charge	115,000	155,004	148,000	147,996	100.0%
Admin. Credit	(4,010,637)	(4,155,275)	(4,365,476)	(4,381,405)	100.4%
Interfund Transfer	2,646,431	5,701,526	8,768,937	8,104,066	92.4%
Contingency	0	0	13,782,140	0	0.0%
TOTAL	59,571,356	65,640,093	85,003,884	68,261,634	80.3%
FUND TOTAL	$59,571,356	$65,640,093	$85,003,884	$68,261,634	80.3%

City of Port St. Lucie
Road & Bridge Fund
2013-2014



	2011-12	2012-13	2013-14
Revenues	$28,715,330	$13,397,131	$13,023,231
Expenditures	$28,303,297	$12,360,105	$12,103,805

CITY OF PORT ST. LUCIE
ROAD & BRIDGE OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2014

			*** FISCAL YEAR 2013-14 ***		
	2011-12 AUDITED	2012-13 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Ad Valorem Taxes	$2,263,425	$2,187,828	$2,218,948	$2,222,782	100.2%
Intergovernmental	5,474,182	5,721,879	5,458,625	6,151,850	112.7%
Other	283,582	256,462	167,500	277,044	165.4%
Interest Income	10,046	14,731	11,500	18,698	162.6%
Budgeted Cash Carryforward	0	0	3,137,771	0	0.0%
Fund Transfers	5,067,038	5,216,231	4,352,857	4,352,857	100.0%
Financing Proceeds	15,617,057	0	0	0	#DIV/0!
Total Revenues	28,715,330	13,397,131	15,347,201	13,023,231	84.9%
EXPENDITURES					
Personal Services	$3,372,351	$3,262,113	$3,544,403	$3,355,095	94.7%
Operating Expense	4,342,899	3,481,779	3,335,248	3,120,648	93.6%
Capital Outlay	77,650	34,836	64,048	52,344	81.7%
Debt Service	20,088,826	4,967,463	4,975,409	4,974,213	100.0%
Admin. Charge	377,592	573,908	524,953	525,958	100.2%
Interfund Transfer	43,980	40,007	75,564	75,548	100.0%
Contingency	0	0	2,827,576	0	0.0%
Total Expenditures	$28,303,297	$12,360,105	$15,347,201	$12,103,805	78.9%
SURPLUS <DEFICIT>	$412,033	$1,037,026	$0	$919,427	

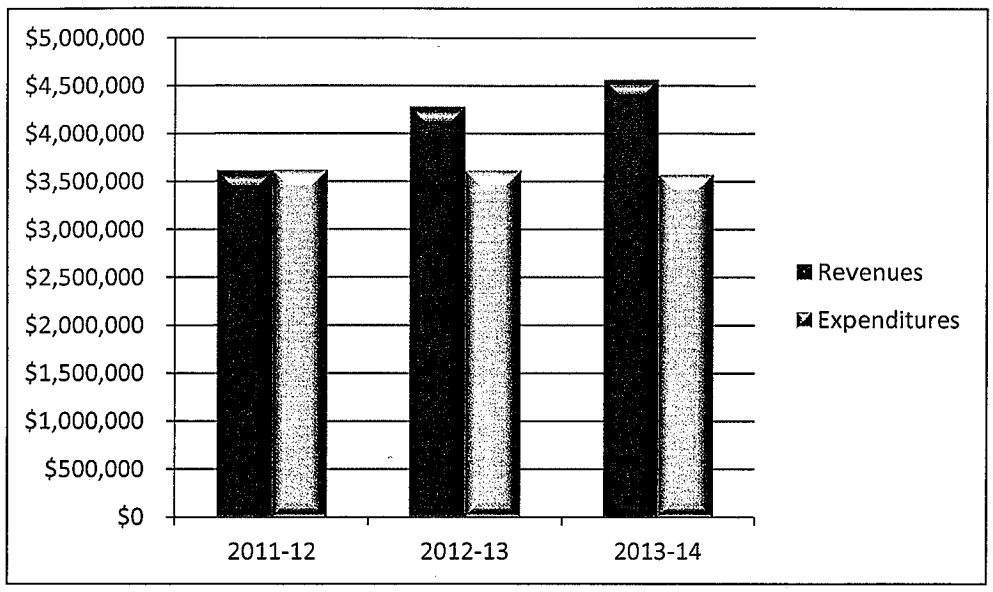
CITY OF PORT ST. LUCIE
ROAD & BRIDGE FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

	2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
190000 *GENERAL GOVERNMENT*					
Operating Expense	0	0	0	0	#DIV/0!
Capital Outlay	0	0	0	0	#DIV/0!
Debt Service	0	0	0	0	#DIV/0!
TOTAL	0	0	0	0	#DIV/0!
250000 *EMERGENCY & DISASTER RELIEF*					
Personal Services	0	1,780	0	0	#DIV/0!
Operating Expense	0	0	0	0	#DIV/0!
Capital Outlay	0	0	0	0	#DIV/0!
TOTAL	0	1,780	0	0	#DIV/0!
410500 *OPERATIONS-PUBLIC WORKS*					
Personal Services	90,741	640,950	706,289	672,117	95.2%
Operating Expense	104,485	182,864	146,343	123,014	84.1%
Capital Outlay	529	7,208	4,063	3,396	83.6%
TOTAL	195,755	831,022	856,695	798,527	93.2%
410600 *OPERATIONS-PUBLIC WORKS*					
Personal Services	242,382	0	0	0	#DIV/0!
Operating Expense	66,763	0	0	7	#DIV/0!
Capital Outlay	529	0	0	0	#DIV/0!
TOTAL	309,674	0	0	7	#DIV/0!
411800 *REGULATORY - PUBLIC WORKS*					
Personal Services	203,466	221,743	279,498	249,218	89.2%
Operating Expense	16,474	17,100	23,229	17,951	77.3%
Capital Outlay	618	1,766	1,000	0	0.0%
TOTAL	220,559	240,609	303,727	267,169	88.0%
412100 *TRAFFIC CONTROL & IMPROVEMENTS-PUBLIC WORKS*					
Personal Services	1,340,940	1,482,193	1,540,778	1,502,172	97.5%
Operating Expense	1,049,483	1,354,026	1,186,488	1,113,075	93.8%
Capital Outlay	64,584	25,299	29,242	21,145	72.3%
TOTAL	2,455,007	2,861,518	2,756,508	2,636,391	95.6%
412500 *STREETS-PUBLIC WORKS*					
Personal Services	624,889	596,328	656,007	597,313	91.1%
Operating Expense	256,743	184,678	259,569	206,626	79.6%
Capital Outlay	10,205	563	3,300	2,763	83.7%
TOTAL	891,837	781,569	918,876	806,701	87.8%

CITY OF PORT ST. LUCIE
ROAD & BRIDGE FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
412700	*GREENBELT & WATERWAY MAINTENANCE-PUBLIC WORKS*					
	Personal Services	332,515	319,118	361,831	334,276	92.4%
	Operating Expense	2,230,061	1,471,323	1,706,741	1,646,746	96.5%
	Capital Outlay	0	0	23,943	22,541	94.1%
	TOTAL	2,562,576	1,790,441	2,092,515	2,003,563	95.7%
412900	*CIP PROJECTS SUPPORT-PUBLIC WORKS*					
	Personal Services	537,417	0	0	0	#DIV/0!
	Operating Expense	21,842	0	0	0	#DIV/0!
	Capital Outlay	1,186	0	0	0	#DIV/0!
	TOTAL	560,446	0	0	0	#DIV/0!
419900	*NON-DEPARTMENTAL*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	597,047	271,788	12,878	13,228	102.7%
	Capital Outlay	0	0	2,500	2,500	100.0%
	Admin. Charge	377,592	573,908	524,953	525,958	100.2%
	Debt Service	20,088,826	4,967,463	4,975,409	4,974,213	100.0%
	Contingency	0	0	2,827,576	0	0.0%
	Fund Transfer	43,980	40,007	75,564	75,548	100.0%
	TOTAL	21,107,444	5,853,166	8,418,880	5,591,446	66.4%
	TOTALS					
	Personal Services	3,372,351	3,262,113	3,544,403	3,355,095	94.7%
	Operating Expense	4,342,899	3,481,779	3,335,248	3,120,648	93.6%
	Capital Outlay	77,650	34,836	64,048	52,344	81.7%
	Debt Service	20,088,826	4,967,463	4,975,409	4,974,213	100.0%
	Admin. Charge	377,592	573,908	524,953	525,958	100.2%
	Contingency	0	0	2,827,576	0	0.0%
	Fund Transfer	43,980	40,007	75,564	75,548	100.0%
	TOTAL	28,303,297	12,360,105	15,347,201	12,103,805	78.9%
	FUND TOTALS	$28,303,297	$12,360,105	$15,347,201	$12,103,805	78.9%

City of Port St. Lucie
Building Department
Special Revenue Fund
2013-2014



	2011-12	2012-13	2013-14
Revenues	$3,614,802	$4,282,169	$4,565,579
Expenditures	$3,619,716	$3,613,581	$3,572,160

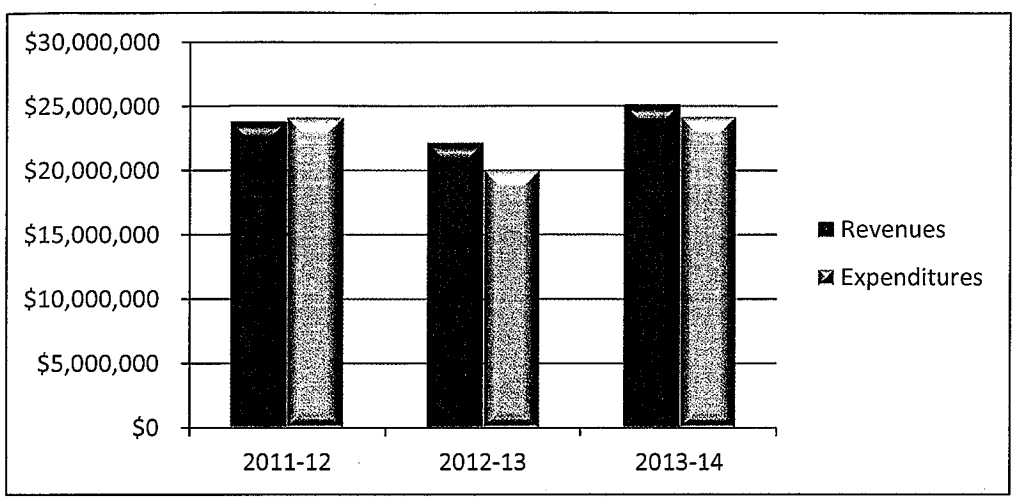
CITY OF PORT ST. LUCIE
BUILDING DEPARTMENT OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2014

			*** FISCAL YEAR 2013-14 ***		
	2011-12 AUDITED	2012-13 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Building Permit Fees	$2,450,139	$2,951,353	$3,010,000	$3,478,588	115.6%
Plan Review Fees	220,737	276,100	240,000	305,327	127.2%
Licensing Fees	27,135	41,358	24,000	55,285	230.4%
Sign Permit Fees	0	0	0	0	#DIV/0!
Misc. Revenue	646,435	689,094	658,388	702,379	106.7%
Budgeted Cash Carrryforward	0	0	3,110,969	0	0.0%
ECM Loan Proceeds	246,355	0	0	0	#DIV/0!
Fund Transfers	24,000	324,264	24,000	24,000	100.0%
Total Revenues	3,614,802	4,282,169	7,067,357	4,565,579	64.6%
EXPENDITURES					
Personal Services	$2,721,618	$2,680,761	$3,254,318	$2,927,948	90.0%
Operating Expense	629,923	712,692	467,272	336,046	71.9%
Capital Outlay	10,527	15,743	104,500	91,497	87.6%
Admin. Charge	372,648	372,888	363,212	363,204	100.0%
Admin Credit	(115,000)	(168,502)	(166,000)	(185,792)	111.9%
Interfund Transfer	0	0	39,258	39,258	100.0%
Debt Service	0	0	0	0	#DIV/0!
Contingency	0	0	3,004,797	0	0.0%
Total Expenditures	$3,619,716	$3,613,581	$7,067,357	$3,572,160	50.5%
SURPLUS <DEFICIT>	($4,914)	$668,588	$0	$993,419	

CITY OF PORT ST. LUCIE
BUILDING DEPARTMENT SPECIAL REVENUE FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
240500	*BUILDING DEPT. - ADMINISTRATIVE*					
	Personal Services	421,338	408,446	446,318	417,089	93.5%
	Operating Expense	198,623	182,647	236,242	165,837	70.2%
	Capital Outlay	0	6,754	0	0	#DIV/0!
	TOTAL	619,961	597,846	682,560	582,926	85.4%
241000	*BUILDING DEPT. - LICENSING*					
	Personal Services	368,458	332,985	410,917	362,372	88.2%
	Operating Expense	28,952	31,894	41,482	24,734	59.6%
	Capital Outlay	0	0	1,000	484	48.4%
	TOTAL	397,410	364,878	453,399	387,590	85.5%
241500	*BUILDING DEPT. - PERMITTING*					
	Personal Services	263,352	294,435	451,755	380,273	84.2%
	Operating Expense	12,743	94,048	28,369	13,718	48.4%
	Capital Outlay	0	0	12,000	8,502	70.8%
	TOTAL	276,096	388,483	492,124	402,493	81.8%
242000	*BUILDING DEPT. - FIELD INSPECTIONS*					
	Personal Services	1,273,489	1,235,692	1,516,523	1,350,075	89.0%
	Operating Expense	120,393	103,486	139,644	112,329	80.4%
	Capital Outlay	10,527	8,674	91,500	82,511	90.2%
	Admin Credit	0	(13,498)	0	(19,796)	#DIV/0!
	TOTAL	1,404,409	1,334,353	1,747,667	1,525,119	87.3%
242500	*BUILDING DEPT. - PLANS REVIEW*					
	Personal Services	394,981	407,881	428,805	418,138	97.5%
	Operating Expense	9,891	7,657	21,535	19,428	90.2%
	Capital Outlay	0	315	0	0	#DIV/0!
	TOTAL	404,872	415,852	450,340	437,566	97.2%
250000	*EMERGENCY & DISASTER RELIEF*					
	Personal Services	0	1,323	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	0	1,323	0	0	#DIV/0!
419900	*NON-DEPARTMENTAL*					
	Admin Charge	372,648	372,888	363,212	363,204	100.0%
	Admin Credit	(115,000)	(155,004)	(166,000)	(165,996)	100.0%
	Operating Expense	259,321	292,961	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	Debt Service	0	0	0	0	#DIV/0!
	TOTAL	516,969	510,845	197,212	197,208	100.0%
	TOTALS					
	Personal Services	2,721,618	2,680,761	3,254,318	2,927,948	90.0%
	Operating Expense	629,923	712,692	467,272	336,046	71.9%
	Capital Outlay	10,527	15,743	104,500	91,497	87.6%
	Admin. Charge	372,648	372,888	363,212	363,204	100.0%
	Admin. Credit	(115,000)	(168,502)	(166,000)	(185,792)	111.9%
	Interfund Transfer	0	0	39,258	39,258	100.0%
	Debt Service	0	0	0	0	#DIV/0!
	Contingency	0	0	3,004,797	0	0.0%
	TOTAL	3,619,716	3,613,581	7,067,357	3,572,160	50.5%
	FUND TOTAL	$3,619,716	$3,613,581	$7,067,357	$3,572,160	50.5%

City of Port St. Lucie
Stormwater Utility Fund
2013-2014



	2011-12	2012-13	2013-14
Revenues	$23,791,368	$22,145,052	$25,131,083
Expenditures	$24,111,072	$20,023,960	$24,192,120

CITY OF PORT ST. LUCIE
STORMWATER OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2014

	2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Stormwater Fees	$17,267,043	$17,544,861	$17,582,745	$17,636,806	100.3%
Stormwater Fees/EWIP Project	1,842,255	1,842,255	1,842,255	1,842,255	100.0%
Other Fees - Developers	640,646	779,477	426,455	647,542	151.8%
Federal Subsidy - EWIP	976,133	950,472	976,133	913,568	93.6%
Interest Income	110,162	132,284	50,000	50,217	100.4%
Grant and Misc.	2,955,129	895,703	3,603,683	3,870,075	107.4%
Financing Proceeds - Equipment	0	0	0	0	#DIV/0!
Bond Proceeds	0	0	0	0	#DIV/0!
Fund Transfers	0	0	0	0	#DIV/0!
Funded Depreciation - Rep. Equip.	0	0	0	0	#DIV/0!
Capital Contributions	0	0	0	170,620	#DIV/0!
Budgeted Cash Carryforward	0	0	10,917,225	0	0.0%
Total Revenues	23,791,368	22,145,052	35,398,496	25,131,083	71.0%
EXPENDITURES					
Personal Services	$5,397,557	$5,037,963	$5,640,628	$5,276,065	93.5%
Operating Expense	13,170,425	9,741,609	10,842,037	9,204,660	84.9%
Capital Outlay	966,677	293,065	5,909,599	5,609,989	94.9%
Admin. Charge	942,516	955,956	862,100	862,104	100.0%
Interfund Transfer	0	0	200,000	200,000	100.0%
Depreciation	507,929	906,119	0	36,294	#DIV/0!
Bad Debt Expense	0	0	0	0	#DIV/0!
Debt Service	3,125,969	3,089,249	3,989,038	3,003,009	75.3%
Contingency	0	0	7,955,094	0	0.0%
Total Expenditures	$24,111,072	$20,023,960	$35,398,496	$24,192,120	68.3%
SURPLUS <DEFICIT>	($319,704)	$2,121,092	($0)	$938,962	

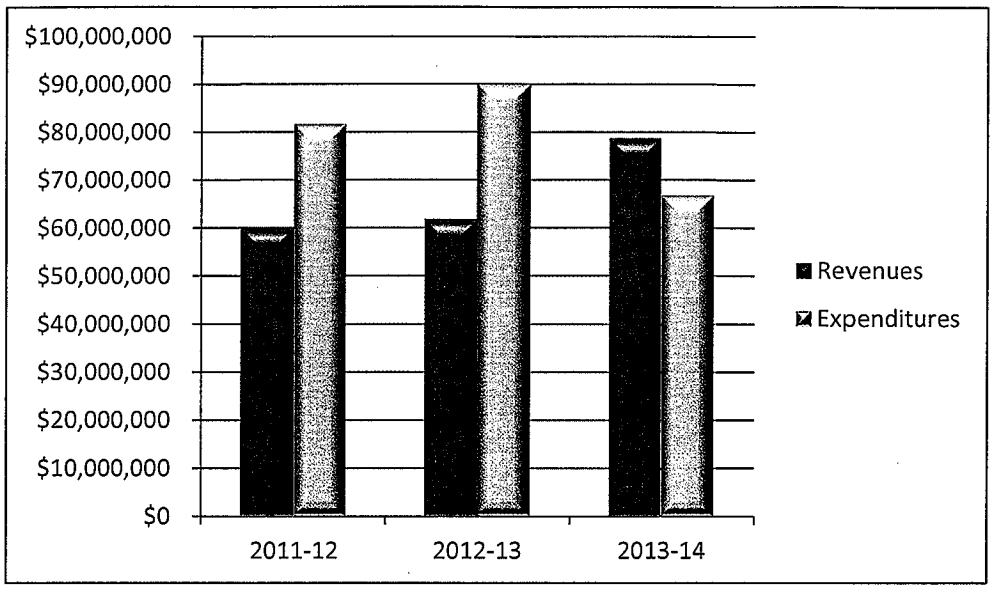
CITY OF PORT ST. LUCIE
STORMWATER UTILITY FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
250000	*EMERGENCY & DISASTER RELIEF*					
	Personal Services	0	4,595	0	0	#DIV/0!
	Operating Expense	534,602	715,941	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	534,602	720,536	0	0	#DIV/0!
390000	*KEEP P.S.L. BEAUTIFUL COMMITTEE*					
	Personal Services	81,657	69,109	145,962	118,384	81.1%
	Operating Expense	43,830	41,934	85,995	70,378	81.8%
	Capital Outlay	0	0	2,000	0	0.0%
	TOTAL	125,488	111,044	233,957	188,763	80.7%
410500	*OPERATIONS-PUBLIC WORKS*					
	Personal Services	85,860	723,303	676,604	647,014	95.6%
	Operating Expense	101,752	189,140	149,359	118,516	79.3%
	Capital Outlay	0	4,367	1,800	0	0.0%
	TOTAL	187,611	916,810	827,763	765,530	92.5%
410600	*OPERATIONS-PUBLIC WORKS*					
	Personal Services	726,782	0	0	0	#DIV/0!
	Operating Expense	185,300	0	0	426	#DIV/0!
	Capital Outlay	1,047	0	0	0	#DIV/0!
	TOTAL	913,128	0	0	426	#DIV/0!
411600	*PROJECT DESIGN-SURVEY AND MAPPING - PUBLIC WORKS*					
	Personal Services	530,295	0	0	0	#DIV/0!
	Operating Expense	33,928	1	0	5	#DIV/0!
	Capital Outlay	1,437	0	0	0	#DIV/0!
	TOTAL	565,660	1	0	5	#DIV/0!
411800	*REGULATORY - PUBLIC WORKS*					
	Personal Services	198,812	235,852	270,286	238,931	88.4%
	Operating Expense	14,382	15,146	19,409	14,234	73.3%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	213,194	250,998	289,695	253,165	87.4%
412600	*DRAINAGE-PUBLIC WORKS*					
	Personal Services	2,996,389	3,688,806	4,192,288	3,952,707	94.3%
	Operating Expense	5,834,772	2,483,765	3,062,480	2,374,216	77.5%
	Capital Outlay	791,065	265,551	5,365,703	5,282,502	98.4%
	TOTAL	9,622,226	6,438,122	12,620,471	11,609,425	92.0%

CITY OF PORT ST. LUCIE
STORMWATER UTILITY FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

				*** FISCAL YEAR 2013-14 ***		
		2011-12 AUDITED	2012-13 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
412700	*GREENBELT & WATERWAY MAINTENANCE-PUBLIC WORKS*					
	Personal Services	315,943	316,299	355,488	319,028	89.7%
	Operating Expense	3,067,996	3,013,808	3,812,091	3,368,911	88.4%
	Capital Outlay	173,128	23,147	540,096	327,487	60.6%
	TOTAL	3,557,067	3,353,254	4,707,675	4,015,426	85.3%
412900	*CIP PROJECTS SUPPORT - PUBLIC WORKS*					
	Personal Services	461,819	0	0	0	#DIV/0!
	Operating Expense	14,574	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	476,393	0	0	0	#DIV/0!
419900	*NON-DEPARTMENTAL*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	3,339,288	3,281,873	3,712,703	3,257,973	87.8%
	Capital Outlay	0	0	0	0	#DIV/0!
	Depreciation	507,929	906,119	0	36,294	#DIV/0!
	Admin. Charge	942,516	955,956	862,100	862,104	100.0%
	Debt Service	3,125,969	3,089,249	3,989,038	3,003,009	75.3%
	Debt Principal	0	0	0	0	#DIV/0!
	Loss on Debt	0	0	0	0	#DIV/0!
	Contingency	0	0	7,955,094	0	0.0%
	TOTAL	7,915,703	8,233,196	16,518,935	7,159,380	43.3%
	TOTALS					
	Personal Services	5,397,557	5,037,963	5,640,628	5,276,065	93.5%
	Operating Expense	13,170,425	9,741,609	10,842,037	9,204,660	84.9%
	Capital Outlay	966,677	293,065	5,909,599	5,609,989	94.9%
	Depreciation	507,929	906,119	0	36,294	#DIV/0!
	Debt Service	3,125,969	3,089,249	3,989,038	3,003,009	75.3%
	Loss on Debt	0	0	0	0	#DIV/0!
	Admin. Charge	942,516	955,956	862,100	862,104	100.0%
	Fund Transfer	0	0	200,000	200,000	100.0%
	Contingency	0	0	7,955,094	0	0.0%
	TOTAL	24,111,072	20,023,960	35,398,496	24,192,120	68.3%
	FUND TOTAL	$24,111,072	$20,023,960	$35,398,496	$24,192,120	68.3%

City of Port St. Lucie
Water & Sewer Fund
2013-2014



	2011-12	2012-13	2013-14
Revenues	$60,123,862	$61,964,717	$78,801,599
Expenditures	$81,640,930	$90,078,699	$66,717,918

CITY OF PORT ST. LUCIE
UTILITIES OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2014

			*** FISCAL YEAR 2013-14 ***		
	2011-12 AUDITED	2012-13 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Operating Revenues	$53,367,819	$54,703,151	$56,114,000	$57,871,838	103.1%
6% Surcharge	3,195,094	3,260,573	3,347,500	3,528,620	105.4%
Guaranteed Revenue	193,163	390,250	265,000	478,785	180.7%
Interest Income	598,462	210,696	240,400	120,228	50.0%
Other/Misc.	1,730,138	2,833,521	2,425,758	2,394,428	98.7%
Budgeted Cash Carryforward	0	0	14,234,397	0	0.0%
Fund Transfers	301,830	0	12,937,259	11,437,558	88.4%
Financing Proceeds	737,357	566,526	0	2,970,143	#DIV/0!
Total Revenues	60,123,862	61,964,717	89,564,314	78,801,599	88.0%
EXPENDITURES					
Personal Services	$16,660,794	$16,681,248	$17,978,569	$16,735,529	93.1%
Operating Expense	10,296,077	9,890,628	11,564,777	10,366,327	89.6%
Capital Outlay	138,108	631,894	12,581,256	12,224,174	97.2%
Debt Service	22,244,865	21,901,316	33,879,129	21,448,991	63.3%
Admin. Charge	1,583,268	1,617,456	2,012,703	2,012,700	100.0%
Depreciation	27,501,778	28,106,157	0	(152,950)	#DIV/0!
Admin. Credit	0	0	0	0	#DIV/0!
Fund Transfer	3,216,040	11,250,000	4,083,147	4,083,147	100.0%
Designated - Debt Retirement	0	0	0	0	#DIV/0!
Contingency	0	0	7,464,733	0	0.0%
Total Expenditures	$81,640,930	$90,078,699	$89,564,314	$66,717,918	74.5%
SURPLUS <DEFICIT>	($21,517,067)	($28,113,982)	$0	$12,083,681	

CITY OF PORT ST. LUCIE
WATER & SEWER FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
134000	*ADMINISTRATIVE*					
	Personal Services	$1,486,017	$1,473,769	$1,707,445	$1,586,044	92.9%
	Operating Expense	685,351	644,235	667,229	567,757	85.1%
	Capital Outlay	3,202	29,320	4,250	4,571	107.6%
	Admin. Charge - 001	1,583,268	1,617,456	2,012,703	2,012,700	100.0%
	Debt Service	22,244,865	21,901,316	33,879,129	21,448,991	63.3%
	TOTAL	26,002,703	25,666,096	38,270,756	25,620,064	66.9%
134500	*UTILITY ACCOUNTING & ADMINISTRATION*					
	Personal Services	737,861	739,553	775,115	728,042	93.9%
	Operating Expense	704,230	619,088	631,348	562,197	89.0%
	Capital Outlay	1,585	479,672	331,618	331,963	100.1%
	TOTAL	1,443,677	1,838,312	1,738,081	1,622,203	93.3%
134600	*UTILITY CUSTOMER SERVICE*					
	Personal Services	1,395,884	1,480,722	1,567,163	1,437,669	91.7%
	Operating Expense	73,856	58,103	86,571	73,465	84.9%
	Capital Outlay	1,057	18,294	29,350	18,239	62.1%
	TOTAL	1,470,797	1,557,120	1,683,084	1,529,373	90.9%
134700	*UTILITY BILLING*					
	Personal Services	422,118	444,992	483,254	461,095	95.4%
	Operating Expense	499,255	499,024	556,430	517,223	93.0%
	Capital Outlay	1,586	1,301	11,100	11,000	99.1%
	TOTAL	922,958	945,317	1,050,784	989,318	94.2%
134800	*UTILITY METER READING*					
	Personal Services	941,285	581,098	471,245	426,131	90.4%
	Operating Expense	192,641	145,184	167,735	153,570	91.6%
	Capital Outlay	1,601	7,450	4,400	1,933	43.9%
	TOTAL	1,135,527	733,732	643,380	581,634	90.4%
135000	*UTILITY ENGINEERING*					
	Personal Services	637,909	547,387	602,445	565,293	93.8%
	Operating Expense	109,492	103,490	113,429	89,940	79.3%
	Capital Outlay	14,677	2,142	1,300	1,260	96.9%
	TOTAL	762,078	653,019	717,174	656,493	91.5%
136000	*UTILITY MAPPING*					
	Personal Services	602,923	577,182	584,305	524,140	89.7%
	Operating Expense	176,979	181,567	267,355	208,261	77.9%
	Capital Outlay	19,001	16,465	210,500	192,930	91.7%
	TOTAL	798,903	775,214	1,062,160	925,331	87.1%
137500	*INSPECTORS*					
	Personal Services	452,685	444,588	454,480	393,263	86.5%
	Operating Expense	109,405	62,990	94,638	69,233	73.2%
	Capital Outlay	10,355	11,971	2,050	1,459	71.2%
	TOTAL	572,446	519,549	551,168	463,956	84.2%

CITY OF PORT ST. LUCIE
WATER & SEWER FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
138000	*LAB-WATER*					
	Personal Services	465,866	494,899	613,280	590,914	96.4%
	Operating Expense	173,272	149,693	150,048	136,938	91.3%
	Capital Outlay	1,726	7,220	23,000	22,298	96.9%
	TOTAL	640,863	651,812	786,328	750,150	95.4%
250000	*EMERGENCY & DISASTER RELIEF*					
	Personal Services	0	11,187	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	0	11,187	0	0	#DIV/0!
331000	*WATER-PLANT OPERATION*					
	Personal Services	1,060,610	1,091,018	1,203,860	1,132,285	94.1%
	Operating Expense	1,820,552	1,791,297	2,309,553	2,019,176	87.4%
	Capital Outlay	15,570	16,432	74,000	82,125	111.0%
	TOTAL	2,896,732	2,898,746	3,587,413	3,233,586	90.1%
331100	*CROSS-CONNECTION/FLUSHING*					
	Personal Services	343,365	381,228	395,081	375,588	95.1%
	Operating Expense	56,554	61,149	98,085	73,578	75.0%
	Capital Outlay	0	1,723	25,000	21,805	87.2%
	TOTAL	399,920	444,100	518,166	470,971	90.9%
331200	*JAMES E. ANDERSON WATER TREATMENT FACILITY*					
	Personal Services	521,094	523,898	617,085	554,942	89.9%
	Operating Expense	1,911,055	1,896,379	1,985,965	2,018,005	101.6%
	Capital Outlay	7,382	862	5,300	5,220	98.5%
	TOTAL	2,439,531	2,421,138	2,608,350	2,578,167	98.8%
331400	*MCCARTY RANCH WATER PLANT*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	10,883,516	10,868,551	99.9%
	TOTAL	0	0	10,883,516	10,868,551	99.9%
331600	*WATER DISTR. - PREVENTIVE MAINT*					
	Personal Services	1,247,052	1,351,263	1,336,407	1,290,689	96.6%
	Operating Expense	205,237	204,520	284,640	239,401	84.1%
	Capital Outlay	5,954	3,384	12,600	12,574	99.8%
	TOTAL	1,458,243	1,559,168	1,633,647	1,542,663	94.4%
334500	*UTILITY WAREHOUSE*					
	Personal Services	431,900	427,226	479,367	429,773	89.7%
	Operating Expense	21,274	19,272	54,938	43,470	79.1%
	Capital Outlay	0	2,103	9,100	8,983	98.7%
	TOTAL	453,174	448,601	543,405	482,226	88.7%

CITY OF PORT ST. LUCIE
WATER & SEWER FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
336000	*PLANT & FIELD REPAIRS & MAINTENANCE*					
	Personal Services	463,363	517,794	566,521	537,311	94.8%
	Operating Expense	130,825	150,729	169,378	147,920	87.3%
	Capital Outlay	10,088	2,686	65,000	64,005	98.5%
	TOTAL	604,277	671,208	800,899	749,237	93.5%
337000	*UTILITY - INFLOW & INFILTRATION*					
	Personal Services	460,817	424,068	465,918	430,701	92.4%
	Operating Expense	93,428	95,161	166,630	148,347	89.0%
	Capital Outlay	0	862	87,700	85,384	97.4%
	Debt Service	0	0	0	0	#DIV/0!
	TOTAL	554,245	520,091	720,248	664,433	92.3%
338000	*UTILITY - LIFTSTATIONS*					
	Personal Services	818,337	813,255	858,491	832,857	97.0%
	Operating Expense	528,605	526,908	561,683	543,819	96.8%
	Capital Outlay	526	3,594	155,310	154,631	99.6%
	TOTAL	1,347,468	1,343,757	1,575,484	1,531,307	97.2%
339000	*TELEMETRY AND INSTRUMENTATION*					
	Personal Services	997,776	1,044,785	1,144,027	1,110,115	97.0%
	Operating Expense	286,546	308,238	369,603	342,678	92.7%
	Capital Outlay	3,915	5,018	219,100	70,925	32.4%
	TOTAL	1,288,237	1,358,041	1,732,730	1,523,717	87.9%
351000	*SOUTHPORT WASTEWATER PLANT*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	46,223	34,616	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	46,223	34,616	0	0	#DIV/0!
351200	*WESTPORT WASTEWATER PLANT*					
	Personal Services	771,986	764,389	773,214	746,470	96.5%
	Operating Expense	1,071,866	995,915	1,214,670	992,286	81.7%
	Capital Outlay	17,300	7,662	16,362	6,818	41.7%
	TOTAL	1,861,152	1,767,966	2,004,246	1,745,574	87.1%
351300	*GLADES WASTEWATER TREATMENT PLANT*					
	Personal Services	762,133	772,358	826,870	751,664	90.9%
	Operating Expense	1,024,080	948,274	1,134,034	983,006	86.7%
	Capital Outlay	1,036	2,886	63,900	62,195	97.3%
	TOTAL	1,787,249	1,723,518	2,024,804	1,796,866	88.7%
351500	*SEWER-FIELD OPERATION*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	21,545	10,847	50,000	41,681	83.4%
	Debt Service	0	0	0	0	#DIV/0!
	TOTAL	21,545	10,847	50,000	41,681	83.4%

CITY OF PORT ST. LUCIE
WATER & SEWER FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2014

		2011-12 AUDITED	2012-13 AUDITED	*** FISCAL YEAR 2013-14 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
351600	*WASTEWATER - PREVENTIVE MAINTENANCE*					
	Personal Services	1,287,168	1,401,248	1,663,536	1,461,721	87.9%
	Operating Expense	298,861	317,306	369,538	347,563	94.1%
	Capital Outlay	0	0	204,500	61,908	30.3%
	TOTAL	1,586,030	1,718,554	2,237,574	1,871,192	83.6%
356000	*WASTEWATER - MAINTENANCE MECHANIC*					
	Personal Services	352,646	373,341	389,460	368,824	94.7%
	Operating Expense	76,489	77,490	111,277	88,492	79.5%
	Capital Outlay	0	0	92,300	91,714	99.4%
	TOTAL	429,135	450,831	593,037	549,030	92.6%
419900	*NON-DEPARTMENTAL*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	Depreciation/Amortization	27,501,778	28,106,157	0	(152,950)	#DIV/0!
	TOTAL	27,501,778	28,106,157	0	(152,950)	#DIV/0!
	TOTALS					
	Personal Services	16,660,794	16,681,248	17,978,569	16,735,529	93.1%
	Operating Expense	10,296,077	9,890,628	11,564,777	10,366,327	89.6%
	Capital Outlay	138,108	631,894	12,581,256	12,224,174	97.2%
	Debt Service	22,244,865	21,901,316	33,879,129	21,448,991	63.3%
	Depreciation/Amortization	27,501,778	28,106,157	0	(152,950)	#DIV/0!
	Admin. Charge-001	1,583,268	1,617,456	2,012,703	2,012,700	100.0%
	Admin. Credit-CIP	0	0	0	0	0.0%
	Trans. to R & B Capital Fund	0	0	83,147	83,147	0.0%
	Trans. to R & R Fund	3,216,040	11,250,000	4,000,000	4,000,000	100.0%
	Trans. to Util. Contingency Fund	0	0	0	0	#DIV/0!
	Trans. to 2006 Bond CIP Fund	0	0	0	0	#DIV/0!
	Trans. To Med. Trust Fund 605	0	0	0	0	#DIV/0!
	Trans. To Becker Road 360	0	0	0	0	#DIV/0!
	Contingency - Debt Retirement	0	0	0	0	#DIV/0!
	Contingency	0	0	7,464,733	0	0.0%
	TOTAL	81,640,930	90,078,699	89,564,313	66,717,918	74.5%
	FUND TOTAL	$81,640,930	$90,078,699	$89,564,314	$66,717,918	74.5%

CITY OF PORT ST. LUCIE
WATER AND SEWER RENEWAL & REPLACEMENT FUND #438
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 ------- Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4380003-389000-00000	$ 1,044,204	$ -		$ 1,044,204	$ -	$ 1,044,204
Interfund Transfer from #120	4380003-381120-27501	-	-		-	-	-
Interfund Transfer from #121	4380003-381121-00000	1,000,000	280,000		1,280,000	1,280,000	-
Interfund Transfer from #431	4380003-381431-00000	4,000,000	-		4,000,000	4,000,000	-
Unrealized Appreciation	4380003-367003-00000	-	-		-	-	-
Interest	All Interest Collected	13,000	-		13,000	15,292	(2,292)
Total Revenues		$ 6,057,204	$ 280,000		$ 6,337,204	$ 5,295,292	$ 1,041,912

EXPENDITURES:		2013-2014 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
UTILITY MAPPING #438-1360							
New Work Order Program	564201-00000	$ 150,000	$ (145,000)	$ -	$ 5,000	$ -	$ 5,000
Totals		$ 150,000	$ (145,000)	$ -	$ 5,000	$ -	$ 5,000
WATER TREATMENT #438-3310							
Improvements OTB-Well Rehabilitation	563000-00000	$ 744,000	$ (22,200)	$ 140,304	$ 862,104	$ 767,813	$ 94,291
Totals		$ 744,000	$ (22,200)	$ 140,304	$ 862,104	$ 767,813	$ 94,291
CROSS CONNECTION/FLUSHING #438-3311							
Improvements OTB-Rehabilitate Backflow Preventers	563000-00000	$ 37,000	$ -	$ -	$ 37,000	$ 27,398	$ 9,602
Totals		$ 37,000	$ -	$ -	$ 37,000	$ 27,398	$ 9,602
JAMES E. ANDERSON WATER TREATMENT FACILITIES #438-3312							
Improvements OTB	563000-00000	$ 352,000	$ (35,000)	$ 36,825	$ 353,825	$ 272,000	$ 81,825
Totals		$ 352,000	$ (35,000)	$ 36,825	$ 353,825	$ 272,000	$ 81,825
WATER DISTRICT - PREVENTIVE MAINT. #438-3316							
Improvements OTB	563000-00000	$ 1,080,000	$ 299,602	$ -	$ 1,379,602	$ 1,342,708	$ 36,894
Water Main Relocations	563000-26041	-	-	-	-	-	-
Radio Read Water Meter Program	564400-26041	-	-	-	-	-	-
Totals		$ 1,080,000	$ 299,602	$ -	$ 1,379,602	$ 1,342,708	$ 36,894
UTILITY - INFLOW & INFILTRATION #438-3370							
Improvements OTB-Manhole Repairs	563000-00000	$ 190,000	$ 15,398	$ -	$ 205,398	$ 187,864	$ 17,534
Totals		$ 190,000	$ 15,398	$ -	$ 205,398	$ 187,864	$ 17,534
UTILITY - LIFTSTATIONS #438-3380							
Improvements OTB-Liftstation Rehabilitation	563000-00000	$ 871,900	$ (5,000)	$ 379,918	$ 1,246,818	$ 1,288,433	$ (41,615)
Other Machinery & Equipment	564400-00000	-	-	-	-	-	-
Totals		$ 871,900	$ (5,000)	$ 379,918	$ 1,246,818	$ 1,288,433	$ (41,615)
SOUTHPORT WASTEWATER FACILITIES - #438-3510							
Improvements OTB-Cleaning & Misc. Repairs	563000-00000	$ -	$ -	$ -	$ -	$ -	$ -
Totals		$ -	$ -	$ -	$ -	$ -	$ -
WESTPORT WASTEWATER PLANT - #438-3512							
Improvements OTB - WPWWTP	563000-00000	$ 173,000	$ 122,200	$ -	$ 295,200	$ 266,532	$ 28,668
Totals		$ 173,000	$ 122,200	$ -	$ 295,200	$ 266,532	$ 28,668
GLADES WASTEWATER PLANT - #438-3513							
Improvements OTB - Misc. Emergency Equipment	563000-00000	$ 85,000	$ 55,400	$ -	$ 140,400	$ 139,133	$ 1,267
Totals		$ 85,000	$ 55,400	$ -	$ 140,400	$ 139,133	$ 1,267
WASTEWATER-PREVENTIVE MAINTENANCE - #438-3516							
Improvements Other than Building	563000-00000	$ 1,140,000	$ 253,600	$ -	$ 1,393,600	$ 1,406,632	$ (13,032)
Totals		$ 1,140,000	$ 253,600	$ -	$ 1,393,600	$ 1,406,632	$ (13,032)
Contingency	8000-501000	$ 1,234,304	$ (389,000)	$ -	$ 845,304	$ -	$ 845,304
Interfund Transfer	591434-00000	-	130,000	-	130,000	130,000	-
Totals		$ 1,234,304	$ (259,000)	$ -	$ 975,304	$ 130,000	$ 845,304
Total Expenditures		$ 6,057,204	$ 280,000	$ 557,046	$ 6,894,250	$ 5,828,514	$ 1,065,736

CITY OF PORT ST. LUCIE
WATER AND SEWER CONNECTION FEES - FUND #439
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4390003-389000-00000	$ 9,289,630	$ -		$ 9,289,630	$ -	$ 9,289,630
Water-Application	4390003-343351-00000	5,000	-		5,000	4,708	292
Connection Fees - Water (20025, CCA01)	4390003-343353-00000	520,000	-		520,000	632,369	(112,369)
Water Installation (CCA01)	4390003-343355-00000	135,000	-		135,000	170,842	(35,842)
Line Charge - Water	4390003-343453-00000	35,000	-		35,000	47,849	(12,849)
Line Charge - Sewer	4390003-343455-00000	17,000	-		17,000	16,539	461
Connection Fees - Sewer (CCA01)	4390003-343553-00000	1,170,000	-		1,170,000	1,490,794	(320,794)
Grinder Pump Installation (CCA01)	4390003-343555-00000	1,450,000	-		1,450,000	925,179	524,821
Interfund Transfer	4390003-381605-00000	-	-		-	486,830	(486,830)
Interest	All Interest Collected	15,000	-		15,000	33,685	(18,685)
Total Revenues		$ 12,636,630	$ -		$ 12,636,630	$ 3,808,796	$ 8,827,834

EXPENDITURES:		2013-2014 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 Revised Budget	Actual Expenses and Encumbrances	Available Budget
UTILITY CIP #439-1355							
Personal Services		$ 524,631	$ 3,900	$ -	$ 528,531	$ -	$ 528,531
Operating Expense		90,370	(11,250)	-	79,120	17,003	62,117
Capital Outlay		21,000	(650)	-	20,350	520,268	(499,918)
Totals		$ 636,001	$ (8,000)	$ -	$ 628,001	$ 537,271	$ 90,730
EMERGENCY & DISASTER RELIEF - #439-2500							
Personal Services		$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenses		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Totals		$ -	$ -	$ -	$ -	$ -	$ -
WATER FIELD OPERATION - #439-3315							
Personal Services		$ 207,140	$ 850	$ -	$ 207,990	$ -	$ 207,990
Operating Expenses		246,104	77,650	-	323,754	16,347	307,407
Capital Outlay		4,000	(4,000)	-	-	484,532	(484,532)
Totals		$ 457,244	$ 74,500	$ -	$ 531,744	$ 500,879	$ 30,865
WASTEWATER COLLECTIONS - #439-3515							
Personal Services		$ 348,565	$ 36,150	$ -	$ 384,715	$ -	$ 384,715
Operating Expenses		1,093,352	56,000	-	1,149,352	165,761	983,591
Capital Outlay		150,000	5,000	-	155,000	154,759	241
Grinder Pump Installation		-	-		-	1,356,190	(1,356,190)
Other Machinery & Equipment	564400-00000	123,000	(6,000)	-	117,000	116,833	167
Totals		$ 1,714,917	$ 91,150	$ -	$ 1,806,067	$ 1,793,543	$ 12,524
Depreciation	4199-599000	$ -	$ -	$ -	$ -	$ 97	$ (97)
Contingency	8000-501000	8,328,468	(157,650)	-	8,170,818	-	8,170,818
Interfund Transfer Utilities Fund #431	8100-591431	1,500,000	-	-	1,500,000	-	1,500,000
Totals		$ 9,828,468	$ (157,650)	$ -	$ 9,670,818	$ 97	$ 9,670,721
Total Expenditures		$ 12,636,630	$ -	$ -	$ 12,636,630	$ 2,831,790	$ 9,804,840

CITY OF PORT ST. LUCIE
UTILITY CONTINGENCY - FUND #440
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 ------- Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4400003-389900-00000	$ 36,477,947	$ -		$ 36,477,947	$ -	$ 36,477,947
Interfund Transfer	4400003-381001-00000	-	364,600		364,600	364,599	1
Interfund Transfer	4400003-381104-00000	-	29,539		29,539	29,538	1
Interfund Transfer	4400003-381110-00000	-	33,947		33,947	33,947	0
Interfund Transfer	4400003-381605-00000	-	441		441	441	0
Temporary Financing Proceeds	4400003-369985-00000	1,516,592	-		1,516,592	-	1,516,592
Unrealized Appreciation	4400003-367003-00000	-	-		-	-	-
Interest	4400003-361100-00000	50,000	-		50,000	198,973	(148,973)
Total Revenues		$ 38,044,539	$ 428,527		$ 38,473,066	$ 627,498	$ 37,845,568

EXPENDITURES:		2013-2014 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
UTILITY ADMINISTRATION #1340							
Operating Expense	549000-00000	$ -	$ -	$ -	$ -	$ -	$ -
Totals		$ -	$ -	$ -	$ -	$ -	$ -
UTILITY CONTINGENCY FUND #8000							
Contingency	501000-00000	$ 35,449,539	$ (7,831,989)	$ -	$ 27,617,550	$ -	$ 27,617,550
Totals		$ 35,449,539	$ (7,831,989)	$ -	$ 27,617,550	$ -	$ 27,617,550
INTERFUND TRANSFERS #8100							
Interfund Transfer to Fund #001	581001-00000	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfer to Fund #104	581104-00000	-	-	-	-	-	-
Interfund Transfer to Fund #314	591314-00000	-	-	-	-	-	-
Interfund Transfer to Fund #401	581401-00000	-	-	-	-	-	-
Interfund Transfer to Fund #431	581431-00000	2,595,000	(2,595,000)	-	-	-	-
Interfund Transfer to Fund #431	591431-00000	-	10,855,516	-	10,855,516	10,855,516	(0)
Interfund Transfer to Fund #438	581438-00000	-	-	-	-	-	-
Interfund Transfer to Fund #605	581605-00000	-	-	-	-	-	-
Transfer to Water	591438-00000	-	-	-	-	-	-
Totals		$ 2,595,000	$ 8,260,516	$ -	$ 10,855,516	$ 10,855,516	$ (0)
Total Expenditures		$ 38,044,539	$ 428,527	$ -	$ 38,473,066	$ 10,855,516	$ 27,617,550

CITY OF PORT ST. LUCIE
UTILITIES SERIES 2006 CIP BOND FUND #445
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 ------- Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4450003-389000-00000	$ -	$ 1,501,395		$ 1,501,395	$ -	$ 1,501,395
Interfund Transfer	4450003-381315-00000	-	-		-	-	-
Interfund Transfer	4450003-381431-00000	-	-		-	-	-
Grant SFWM - Reuse Main	4450003-334350-26505	-	-		-	-	-
Utilities Space	4450003-362429-Y1314	-	-		-	-	-
Unrealized Appreciation	4450003-367003-00000	-	-		-	-	-
Interest	All Interest Collected	-	-		-	7,103	(7,103)
Total Revenues		$ -	$ 1,501,395		$ 1,501,395	$ 7,103	$ 1,494,292

EXPENDITURES:		2013-2014 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
WATER -PLANT OPERATION #445-3310							
Personal Services		$ -	$ 41,500	$ -	$ 41,500	$ -	$ 41,500
Buildings - McCarty Ranch	562000-Y1314	-	100,000	-	100,000	74,559	25,441
Improvements OTB - McCarty Ranch	563000-Y1314	-	177,400	-	177,400	158,554	18,846
Office Furniture - McCarty Ranch	564200-Y1314	-	6,100	-	6,100	6,051	49
Other Machinery & Equip. - McCarty Ranch	564400-Y1314	-	50,000	-	50,000	15,251	34,749
Totals		$ -	$ 375,000	$ -	$ 375,000	$ 254,416	$ 120,584
WATER DISTRIB. - PREVENTIVE MAINT. #445-3316							
Bayshore Water Main Replacement	563004-Y1117	$ -	$ -	$ 395,929	$ 395,929	$ 215,320	$ 180,609
Midway Road Line Relocation	563004-Y1122	$ -	$ 883,180	$ 16,498	$ 899,678	$ 17,493	$ 882,185
Totals		$ -	$ 883,180	$ 412,427	$ 1,295,607	$ 232,813	$ 1,062,794
WESTPORT WASTEWATER PLANT #445-3512							
Improvements OTB - Westport WWTP Expansion	563004-26504	$ -	$ -	$ -	$ -	$ -	$ -
Totals		$ -	$ -	$ -	$ -	$ -	$ -
GLADES WASTEWATER TREATMENT PLANT #445-3513							
Improvements OTB Glades WWTP Expansion to 12.0	563000-26505	$ -	$ -	$ -	$ -	$ -	$ -
Improvements OTB Glades WWTP Deep Injection Well	563000-26506	-	-	-	-	-	-
Totals		$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER - PREVENTIVE MAINTENANCE #445-3516							
Midway Road Line Relocation	563000-Y1122	$ -	$ 197,500	$ -	$ 197,500	$ -	$ 197,500
Midway Road Line Relocation	563004-Y1122	-	15,445	4,613	20,058	4,613	15,445
Improvements OTB - Midport Road	563000-26507	-	30,270	-	30,270	-	30,270
Totals		$ -	$ 243,215	$ 4,613	$ 247,828	$ 4,613	$ 243,215
NON-DEPARTMENTAL #445-4199							
Other Current Charges	549000-00000	$ -	$ -	$ -	$ -	$ -	$ -
Totals		$ -	$ -	$ -	$ -	$ -	$ -
OTHER USES #445-8100							
Interfund Transfer to #304	581304-00000	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfer to #360	381360-00000	-	-	-	-	-	-
Interfund Transfer	591447-00000	-	-	-	-	-	-
Totals		$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures		$ -	$ 1,501,395	$ 417,040	$ 1,918,435	$ 491,842	$ 1,426,593

CITY OF PORT ST. LUCIE
A/C PIPE REPLACEMENT CIP FUND #447
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 ------- Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4470003-389000-00000	$ -	$ -		$ -	$ -	$ -
Interest	All Interest Collected	-	-		-	3,211	(3,211)
Interfund Transfer from #120	381120-00000	-	-		-	-	-
Interfund Transfer from #121	381121-00000	-	-		-	-	-
Interfund Transfer from #151	381151-00000	-	-		-	-	-
Interfund Transfer from #304	381304-00000	-	-		-	-	-
Interfund Transfer from #438	381438-00000	-	-		-	-	-
Interfund Transfer from #439	381439-00000	-	-		-	-	-
Interfund Transfer from #444	381444-00000	-	-		-	-	-
Interfund Transfer from #445	381445-00000	-	-		-	-	-
Total Revenues		$ -	$ -		$ -	$ 3,211	$ (3,211)

EXPENDITURES: WATER DISTRIBUTION - PREV. MAINT. #447-3316		2013-2014 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
Improvements OTB - Construction	563000-Y1206	$ -	$ -	$ 764,433	$ 764,433	$ 573,912	$ 190,521
Improvements OTB - Survey & Design	563004-Y1206	-	-	-	-	-	-
Other Machinery & Equip.	564400-Y1206	-	-	-	-	-	-
Totals		$ -	$ -	$ 764,433	$ 764,433	$ 573,912	$ 190,521
Interfund Transfer	4478100-591439-00000	$ -	$ -	$ -	$ -	$ 486,830	$ (486,830)
Total Expenditures		$ -	$ -	$ 764,433	$ 764,433	$ 1,060,741	$ (296,308)

CITY OF PORT ST. LUCIE
GENERAL CAPITAL IMPROVEMENT FUND #301
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 Revised Budget	Actual YTD Collected	Uncollected Balance
Ad Valorem Taxes	3010003-311100-02002	$ -	$ -		$ -	$ -	$ -
Other State Grants	3010003-334900-00000	-	-		-	-	-
St. Lucie Fire Dept. Contribution	3010003-337550-28022	-	-		-	-	-
Contributions & Donations - Parks	3010003-366910-94002	-	-		-	-	-
Unrealized Appreciation	3010003-367003-00000	-	-		-	-	-
Interest Income	Total of all interest collected	-	-		-	943	(943)
Public Impact Fees	3010003-363205-00000	-	-		-	-	-
Property Damage	3010003-369001-00000	-	-		-	-	-
Interfund Transfer from #001	3010003-381001-00000	-	206,000		206,000	206,000	-
Interfund Transfer from #108	3010003-381108-00000	-	-		-	-	-
Interfund Transfer from #109	3010003-381109-00000	-	-		-	-	-
Interfund Transfer from #603	3010003-381603-00000	-	-		-	-	-
Interfund Transfer from #608	3010003-381608-00000	-	-		-	-	-
Bond Proceeds	3010003-384000-00000	-	-		-	-	-
Budgeted Cash Carryforward	3010003-389000-00000	307,646	-		307,646	-	307,646
Total Revenues		$ 307,646	$ 206,000		$ 513,646	$ 206,943	$ 306,703

EXPENDITURES:		2013-2014 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 Revised Budget	Actual Expenses and Encumbrances	Available Budget
INFORMATION SERVICES - CITY HALL - #301 - 1320							
Data Center Renovation @ Civic Center	564300-00000	$ 150,000	$ 206,000	$ -	$ 356,000	$ -	$ 356,000
Totals		$ 150,000	$ 206,000	$ -	$ 356,000	$ -	$ 356,000
GENERAL GOVERNMENT - CITY HALL - #301-1900							
Repair & Maintenance - Buildings	546100-00000	$ -	$ -	$ -	$ -	$ -	$ -
Buildings	562000-00000	-	-	-	-	-	-
Totals		$ -	$ -	$ -	$ -	$ -	$ -
LAW ENFORCEMENT - COMMUNITY SERVICES - #301 - 2105							
Fire Suppression System	564400-00000	$ -	$ -	$ -	$ -	$ -	$ -
Totals		$ -	$ -	$ -	$ -	$ -	$ -
POLICE DEPARTMENT - ANIMAL CONTROL - #301 - 6200							
Other Current Charges	564400-00000	$ -	$ -	$ -	$ -	$ -	$ -
Totals		$ -	$ -	$ -	$ -	$ -	$ -
PARKS & REC. - PARKS DIVISION #301-7210							
Other Machinery & Equip. - Replace Skid Steer	564400-00000	$ 82,000	$ -	$ -	$ 82,000	$ 49,323	$ 32,677
Totals		$ 82,000	$ -	$ -	$ 82,000	$ 49,323	$ 32,677
Contingency	501000-00000	$ 75,646	$ -	$ -	$ 75,646	$ -	$ 75,646
Interfund Transfer to General Fund	3018100-591001-00000	-	-	-	-	-	-
Interfund Transfer to CRA	3018100-581175-00000	-	-	-	-	-	-
Interfund Transfer to Parks CIP	3018100-591305-00000	-	-	-	-	-	-
Interfund Transfer to City Center CIP Fund	3018100-591377-00000	-	-	-	-	-	-
Totals		$ 75,646	$ -	$ -	$ 75,646	$ -	$ 75,646
Total Expenditures		$ 307,646	$ 206,000	$ -	$ 513,646	$ 49,323	$ 464,323

CITY OF PORT ST. LUCIE
ROAD & BRIDGE CAPITAL IMPROVEMENT FUND #304
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 ------ Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------ Revised Budget	Actual YTD Collected	Uncollected Balance
Ad Valorem Taxes	3040003-311100-02013	$ 3,425,993	$ -		$ 3,425,993	$ 3,432,148	$ (6,155)
Gas Tax - .02 cents	3040003-312415-98401	1,365,000	-		1,365,000	1,422,169	(57,169)
Gas Tax - .03 cents	3040003-312416-00101	2,025,000	-		2,025,000	2,133,253	(108,253)
Res. Roads PSL Impact Fee	3040003-324312-00000	500,000	-		500,000	577,138	(77,138)
Com. Roads PSL Impact Fee	3040003-324322-00000	-	550,000		550,000	452,547	97,453
FDOT Grant - Melaleuca Sidewalks - Phase I	3040003-334493-Y1208	-	-		-	140,858	(140,858)
FDOT Grant - Melaleuca Sidewalks - Phase II	3040003-334493-Y1209	-	-		-	216,484	(216,484)
FDOT Grant - Melaleuca Sidewalks - Phase III	3040003-334493-Y1210	-	-		-	205,573	(205,573)
FDOT Grant - Melaleuca Sidewalks - Lennard to Pear	3040003-334493-Y1215	-	-		-	393,689	(393,689)
JPA Agreement	3040003-334493-Y1334	-	-		-	91,482	(91,482)
FDOT LAP - Oak Hammock School	3040003-334494-Y1205	-	-		-	845,789	(845,789)
Reimbursement FDOT - Stimulus Funds	3040003-335901-00000	4,075,536	-		4,075,536	93,762	3,981,774
Interest Income	Total of all Interest collected	15,000	-		15,000	63,682	(48,682)
Interfund Transfer	3040003-381431-00000	-	83,456		83,456	83,147	309
Budgeted Cash Carryforward	3040003-389000-00000	2,803,996	676,194		3,480,190	-	3,480,190
Total Revenues		$ 14,210,525	$ 1,309,650		$ 15,520,175	$ 10,151,719	$ 5,368,456

EXPENDITURES:		2013-2014 ------ Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 ------ Revised Budget	Actual Expenses and Encumbrances	Available Budget
OPERATIONS/ADMINISTRATION - ENGINEERING - #304-4105							
Professional Services	531000-00000	$ 320,000	$ (221,700)	$ -	$ 98,300	$ 24,065	$ 74,235
Contractual Services - New Sidewalks	534000-00000	1,175,500	(1,114,844)	-	60,656	46,307	14,349
Other Current Charges	549000-00000	-	44	-	44	213	(169)
Land Purchase	561000-00000	-	500	-	500	500	-
Improvements OTB	563000-00000	-	16,860	-	16,860	16,860	1
Improvements OTB - PSL Transfer Facility	563000-Y1121	-	13,125	-	13,125	9,935	3,190
Improvements OTB - Savona Sidewalks - Oak Hammock	563000-Y1205	1,769,446	-	682,949	2,452,395	671,702	1,780,693
Improvements OTB - Savona Sidewalks - Oak Hammock	563005-Y1205	-	-	172,032	172,032	172,032	-
Improvements OTB - Melaleuca Sidewalks - Phase I	563000-Y1208	371,000	(7,872)	142,654	505,782	120,083	385,700
Improvements OTB - Melaleuca Sidewalks - Phase I	563005-Y1208	-	7,872	15,667	23,539	23,539	1
Improvements OTB - Melaleuca Sidewalks - Phase II	563000-Y1209	406,000	-	182,735	588,735	174,838	413,897
Improvements OTB - Melaleuca Sidewalks - Phase II	563005-Y1209	-	-	50,383	50,383	42,246	8,137
Improvements OTB - Melaleuca Sidewalk Phase III	563000-Y1210	317,274	(57,524)	-	259,750	162,943	96,807
Improvements OTB - Melaleuca Sidewalk Phase III	563005-Y1210	-	57,524	-	57,524	57,279	246
Improvements OTB - Mariposa Sidewalks - Lennard to Pear	563000-Y1215	472,401	(71,501)	-	400,900	343,471	57,429
Improvements OTB - Mariposa Sidewalks - Lennard to Pear	563005-Y1215	-	71,501	2,300	73,801	73,800	1
Improvements OTB - Savona Sidewalks	563000-Y1307	177,158	-	-	177,158	100	177,058
Improvements OTB - Savona Sidewalks	563005-Y1307	-	36,000	102,257	138,257	138,257	-
Improvements OTB - Bayshore Sidewalks	563000-Y1308	73,024	-	-	73,024	100	72,924
Improvements OTB - Bayshore Sidewalks	563005-Y1308	-	-	37,633	37,633	37,633	-
Improvements OTB - Cashmere Sidewalks	563000-Y1317	7,055	-	-	7,055	-	7,055
Improvements OTB - Cashmere Sidewalks	563005-Y1317	-	-	8,993	8,993	8,993	-
Improvements OTB - US 1 Bus Shelter	563000-Y1334	-	371,615	-	371,615	-	371,615
Improvements OTB - US 1 Bus Shelter	563005-Y1334	-	128,385	-	128,385	128,384	1
Improvements OTB - Cameo Sidewalks	563005-Y1406	-	95,250	-	95,250	95,160	90
Improvements OTB - Darwin Sidewalks	563000-Y1407		-		-	250	(250)
Improvements OTB - Darwin Sidewalks	563005-Y1407		194,890		194,890	194,890	-
Improvements OTB - DelRio Sidewalks	563005-Y1409	-	185,000	-	185,000	178,785	6,215
Improvements OTB - DelRio Sidewalks	563000-Y1420	-	800,000	-	800,000	-	800,000
Totals		$ 5,088,858	$ 505,125	$ 1,397,604	$ 6,991,587	$ 2,722,364	$ 4,269,223

CITY OF PORT ST. LUCIE
ROAD & BRIDGE CAPITAL IMPROVEMENT FUND #304
SEPTEMBER 30, 2014 (2013-2014)

		2013-2014 ------- Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
TRAFFIC CONTROL AND IMPROVEMENTS - #304 - 4121							
Professional Services	531000-00000	$ 30,000	$ (28,168)	$ -	$ 1,832	$ -	$ 1,832
Other Contractual Services	534000-00000	535,815	(299,732)	-	236,083	205,919	30,164
Bridge Maintenance	534121-00000	130,000	-	-	130,000	110,147	19,853
Operating Supplies	552000-00000	-	60,000	-	60,000	59,481	519
Traffic Signal Improvements - Rivergate	563000-Y1012	-	26,659	-	26,659	3,978	22,682
Vehicles	564100-00000		80,000	-	80,000	75,154	4,846
Traffic Control Devices - FDOT Highway Lighting & Maint. Grant	564500-Y1224	-	67,434	-	67,434	67,434	0
Traffic Control Devices	564500-00000	-	89,559	-	89,559	81,036	8,524
Traffic Control - Traffic Signal Enhancement Grant	564500-Y1223	-	78,907	-	78,907	-	78,907
Water - Southbend Traffic Circle	567100-Y1318	-	64,285	-	64,285	64,284	1
Sewer - Southbend Traffic Circle	567200-Y1318	-	18,864	-	18,864	18,863	1
Roadways - Southbend Traffic Circle	568810-Y1318	-	1,078,973	-	1,078,973	1,035,083	43,890
Roadways Professional - Southbend Traffic Circle	568813-Y1318	1,000,000	(768,975)	-	231,025	229,316	1,709
Roadways Professional - Chapman/Crescent Traffic Calming	568813-Y1320	70,000	-	-	70,000	-	70,000
Roadways Professional - PSL Blvd. Gatlin Access Modification	568813-Y1324	-	(9,085)	9,085	-	-	-
Totals		$ 1,765,815	$ 458,721	$ 9,085	$ 2,233,621	$ 1,950,694	$ 282,927
STREETS DIVISION - PUBLIC WORKS - #304-4125							
Other Contractual - Annual Resurfacing Program	534000-00000	$ 150,000	$ (150,000)	$ -	$ -	$ -	$ -
Annual Resurfacing Program	534132-00000	900,000	200,000	38,750	1,138,750	973,192	165,559
Repair or Installation of Sidewalk	534133-00000	25,000	-	-	25,000	10,986	14,014
Repair & Maintenance - Equipment	546300-00000	30,000	-	-	30,000	19,903	10,097
Roadways Professional - PSL Blvd Gatlin Access Modification	568813-Y1324	-	159,085	-	159,085	15,625	143,460
Totals		$ 1,105,000	$ 209,085	$ 38,750	$ 1,352,835	$ 1,019,706	$ 333,130
GREENBELT & WATERWAY MAINTENANCE - PUBLIC WORKS - #304-4127							
Improvements OTB - PSL Blvd Landscaping	563005-Y1218	$ -	$ -	$ 3,998	$ 3,998	$ -	$ 3,998
Roadways - PSL Blvd. Landscaping	563005-Y1321	125,000	-	-	125,000	108,870	16,130
Totals		$ 125,000	$ -	$ 3,998	$ 128,998	$ 108,870	$ 20,128
ROAD & BRIDGE CAPITAL IMPROVEMENT FUND - #304 - 4199							
Transportation	542000-00000	$ -	$ -	$ -	$ -	$ 441	$ (441)
Other Current Charges	549000-00000	-	135,421	-	135,421	135,420	1
Administrative Charges	549300-00000	188,131	-	-	188,131	188,136	(5)
SWADS Interest	572000-SWADS	1,057,849	-	-	1,057,849	47,027	1,010,822
Totals		$ 1,245,980	$ 135,421	$ -	$ 1,381,401	$ 371,025	$ 1,010,376
Fund Transfer to Road & Bridge Operating	591104-00000	$ 3,731,500	$ -	$ -	$ 3,731,500	$ 3,731,500	$ -
Fund Transfer to CRA Fund	591175-00000	62,605	1,285	-	63,890	63,889	1
Fund Transfer to Southern Grove CRA	591178-00000	-	13	-	13	13	0
Fund Transfer to Crosstown Parkway		-	-	-	-	-	-
Contingency	501000-00000	1,085,767	-	-	1,085,767	-	1,085,767
Totals		$ 4,879,872	$ 1,298	$ -	$ 4,881,170	$ 3,795,402	$ 1,085,768
Total Expenditures		$ 14,210,525	$ 1,309,650	$ 1,449,437	$ 16,969,612	$ 9,968,061	$ 7,001,552

CITY OF PORT ST. LUCIE
PARKS IMPACT FEE CAPITAL IMPROVEMENTS BUDGET - #305
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 ------- Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
Res. P&R PSL Impact Fee	3050003-324614-00000	$ 60,000	$ 50,000		$ 110,000	$ 213,002	$ (103,002)
Com. P&R PSL Impact Fee	3050003-324624-00000	250	-		250	2,976	(2,726)
SLC Interlocal Agreement	3050003-337-702-00000	-	-		-	-	-
Parks Impact Fee	3050003-363471-00000	-	-		-	-	-
Interest	All Interest Collected	-	-		-	1,738	(1,738)
Unrealized Appreciation	3050003-367003-00000	-	-		-	-	-
Recreation Contribution	3050003-366905-00000	-	-		-	-	-
Interfund Transfer	3050003-381301-00000	-	-		-	-	-
Interfund Transfer	3050003-381304-00000	-	-		-	-	-
Cash carryforward	3050003-389000-00000	261,476	100,000		361,476	-	361,476
Total Revenues		$ 321,726	$ 150,000		$ 471,726	$ 217,717	$ 254,009

EXPENDITURES:		2013-2014 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
PARKS DEPARTMENT - #305-7210							
Other Current Charges & Oblig.	549000-00000	$ -	$ -	$ -	$ -	$ -	$ -
Other Contractual - Skate/Extreme Park Design	534000-00000	175,000	(175,000)	-	-	-	-
Improvements OTB - Boat Docks @ Rivergate Canal	563000-Y1015	50,000	-	-	50,000	-	50,000
Improvements OTB - Canal Park Boat Launching Facilities	563005-26036	-	-	-	-	-	-
Parks Equipment - Kiwanis Park Playground	564600-Y1109	-	-	-	-	-	-
Parks Equipment - Whitmore Park Playground	564600-Y1013	-	-	-	-	-	-
Totals		$ 225,000	$ (175,000)	$ -	$ 50,000	$ -	$ 50,000
CONTINGENCY FUND - #305-8000							
Contingency for Future Years/Debt Reduction	3058000-00000	$ 96,726	$ -	$ -	$ 96,726	$ -	$ 96,726
Totals		$ 96,726	$ -	$ -	$ 96,726	$ -	$ 96,726
INTERFUND TRANSFER - #305-8100							
Interfund Transfer	3058100-591110-00000	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to Parks MSTU Fund	3058100-591307-00000	-	325,000	-	325,000	325,000	-
Totals		$ -	$ 325,000	$ -	$ 325,000	$ 325,000	$ -
Total Expenditures		$ 321,726	$ 150,000	$ -	$ 471,726	$ 325,000	$ 146,726

CITY OF PORT ST. LUCIE
PARKS MSTU CAPITAL IMPROVEMENTS BUDGET - #307
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 ------- Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
FIND Grant - Canal Park Boat Launching Facility	3070003-334708-26036	$ -	$ 302,246		$ 302,246	$ -	$ 302,246
Shared Revenue- .2313 Mill	3070003-338507-00000	1,280,055	100,000		1,380,055	1,402,004	(21,949)
Interest	All Interest Collected	15,000	-		15,000	23,767	(8,767)
Unrealized Appreciation	3070003-367003-00000	-	-		-	-	-
Contribution from CDBG	3070003-369901-00000	-	-		-	-	-
Interfund Transfer	3070003-381001-00000	-	500,000		500,000	500,000	-
Interfund Transfer	3070003-381305-00000		325,000		325,000	325,000	-
Interfund Transfer	3070003-381608-00000		44,426		44,426	44,426	-
Financing Proceeds	3070003-384909-00000	-	-		-	-	-
Cash Carryforward	3070003-389000-00000	7,041,388	1,525,000		8,566,388	-	8,566,388
Total Revenues		$ 8,336,443	$ 2,796,672		$ 11,133,115	$ 2,295,197	$ 8,837,918

EXPENDITURES:		2013-2014 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
RAVENSWOOD RECREATION CENTER - #307-7203							
Personal Services - Construction		$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense		-	-	-	-	392	(392)
Land	561000-00000	-	1,425,000	-	1,425,000	1,425,000	-
Totals		$ -	$ 1,425,000	$ -	$ 1,425,000	$ 1,425,392	$ (392)
PARKS DEPARTMENT - #307-7210							
Torino Park - Professional Services	531000-26016	$ -	$ -	$ 3,050	$ 3,050	$ 3,050	$ -
Buildings - Purchase of Civic Center and Village Square	562000-00000	2,711,570	-	-	2,711,570	2,711,570	-
Improvements OTB	563000-00000	2,205,400	(2,205,400)	-	-	-	-
Improvements OTB - Dog Park - Lyngate	563000-Y1322	-	-	-	-	22	(22)
Improvements OTB - Resurface Stripe Tennis Cts. Sportsmans	563000-Y1403	-	9,500	-	9,500	9,200	300
Improvements OTB - Canal Park Boat Launching Facility	563000-26036	-	3,545,672	-	3,545,672	3,138,127	407,545
Canal Park Boat Launching Facility	563005-26036	-	21,900	89,993	111,893	375,888	(263,995)
Totals		$ 4,916,970	$ 1,371,672	$ 93,043	$ 6,381,685	$ 6,237,856	$ 143,829
CONTINGENCY FUND - #307-8000							
Cost of Issuance	3074199-549005	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service	3074199-571000	-	-	-	-	-	-
Contingency for Future Years	3078000-501000	3,419,473	-	-	3,419,473	-	3,419,473
Interfund Transfer	3078100-591110	-	-	-	-	-	-
Totals		$ 3,419,473	$ -	$ -	$ 3,419,473	$ -	$ 3,419,473
Total Expenditures		$ 8,336,443	$ 2,796,672	$ 93,043	$ 11,226,158	$ 7,663,248	$ 3,562,910

CITY OF PORT ST. LUCIE
CROSSTOWN PARKWAY CIP FUND #314
SEPTEMBER 30, 2014 (2013-2014)

REVENUES:	Account Number	2013-2014 ------- Budget	2013-2014 Budget Amendment 1 & 2		2013-2014 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
FDOT Grant - Seg. 1	3140003-334493-22004	$ -	$ -		$ -	$ 9,711	$ (9,711)
FDOT Grant - Seg. 5	3140003-334493-26038	44,323,145	-		44,323,145	-	44,323,145
Miscellaneous	3140003-369985-00000	10,000,000	(2,000,000)		8,000,000	-	8,000,000
Interfund Transfer #401	3140003-381401-00000	-	200,000		200,000	200,000	-
Interfund Transfer #439	3140003-381439-00000	4,700,000	(4,700,000)		-	-	-
Bond Proceeds	3140003-384000-60128	66,000,000	-		66,000,000	-	66,000,000
Bond Proceeds	3140003-384000-60156	-	-		-	36,280,770	(36,280,770)
Budgeted Cash Carryforward	3140003-389000-00000	-	-		-	-	-
Refund of Prior Year	3140003-369300-26023	-	-		-	272,321	(272,321)
Interest Income	Total of all Interest Collected	35,000	-		35,000	75,127	(40,127)
Total Revenues		$ 125,058,145	$ (6,500,000)		$ 118,558,145	$ 36,837,929	$ 81,720,216

EXPENDITURES:		2013-2014 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2013-2014 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
ROAD & STREET FACIL-ENG. OPER.-#314-4105							
Personal Services		$ 66,968	$ 2,053	$ -	$ 69,021	$ -	$ 69,021
Other Contractual Services	534000-00000	7,580,000	289	-	7,580,289	-	7,580,289
Roadways - Misc	568814-00000	-	-	-	-	69,876	(69,876)
Land - all Segments	561000-27010	3,018,804	(4,380)	5,523	3,019,947	225,092	2,794,855
Computers & Computer Hardware	564201-27010		1,557	-	1,557	1,556	1
Bridges - Seg. 1	568800-22004	94,170,000	(4,366,476)	-	89,803,524	-	89,803,524
Roadways - Other Infrastructure - Seg. 1	568812-22004	-	4,069,839	-	4,069,839	3,869,839	200,000
Roadways - Professional - Seg. 1	568813-22004	12,380,000	486,637	1,624,573	14,491,210	5,490,328	9,000,882
Roadways - Misc. Seg. 1	568814-22004	-	10,000	5,000	15,000	14,453	547
Roadways - Misc. Property Acquisition all segments	568814-27010	-	481	-	481	734	(253)
Totals		$ 117,215,772	$ 200,000	$ 1,635,097	$ 119,050,869	$ 9,671,877	$ 109,378,991
NON DEPARTMENTAL #314-4199							
Cost of Issuance	3144199-549005-60156	$ -	$ -	$ -	$ -	$ 267,086	$ (267,086)
Road Improvement Fees	3144199-563015-00000	178,179	-	-	178,179	178,178	1
Totals		$ 178,179	$ -	$ -	$ 178,179	$ 445,264	$ (267,085)
CONTINGENCY FUND #314-8000							
Contingency for Future Years	3148000-501000-00000	$ 342,837	$ -	$ -	$ 342,837	$ -	$ 342,837
Totals		$ 342,837	$ -	$ -	$ 342,837	$ -	$ 342,837
INTERFUND TRANSFERS #314-8100							
Interfund Transfer to 440	3148100-581440-00000	$ 2,700,000	$ (2,700,000)	$ -	$ -	$ -	$ -
Interfund Transfer to General Fund	3148100-591001-00000	4,000,000	(4,000,000)	-	-	-	-
Interfund Transfer to Road & Bridge Operating Fund	3148100-591104-00000	621,357	-	-	621,357	621,357	-
Totals		$ 7,321,357	$ (6,700,000)	$ -	$ 621,357	$ 621,357	$ -
Total Expenditures		$ 125,058,145	$ (6,500,000)	$ 1,635,097	$ 120,193,242	$ 10,738,498	$ 109,454,743

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
LAW ENFORCEMENT IMPACT FUND - #109
SEPTEMBER 30, 2014

	AUDITED 2011-12 *****	AUDITED 2012-13 *****	BUDGET 2013-14 *****	Y-T-D 2013-14 *****
REVENUES & SOURCES:				
Impact Fee Revenue	$46,158	$81,778	$79,465	$192,439
Interest Income	551	275	0	709
Budgeted Cash Carryforward	0	0	11,900	0
Totals	$46,708	$82,054	$91,365	$193,148
EXPENDITURES:				
2105 - Services Bureau				
Operating Expense	$0	$0	$120	$120
Capital Outlay	0	0	4,431	1,430
Totals	0	0	4,551	1,550
2110 - Administration				
Operating Expense	0	0	3,000	0
Capital Outlay	0	0	0	0
Totals	0	0	3,000	0
2115 - Detective				
Operating Expense	45	0	6,935	3,193
Capital Outlay	0	0	1,100	4,630
Totals	45	0	8,035	7,823
2120 - Community Programs				
Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
2130 - Patrol				
Operating Expense	0	0	0	0
Capital Outlay	0	0	21,914	22,044
Totals	0	0	21,914	22,044
2132 - Universal Hiring Program				
Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
Contingency - Future Years	0	0	53,865	0
Fund Transfer - Police Warehouse	0	0	0	0
Fund Transfer - Debt - Rosser Substation	20,000	20,000	0	0
TOTAL EXPENDITURES	$20,045	$20,000	$91,365	$31,417
SURPLUS <DEFICIT>	$26,663	$62,054	$0	$161,730

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
STREET LIGHTING FUND - #111
SEPTEMBER 30, 2014

	AUDITED 2011-12	AUDITED 2012-13	BUDGET 2013-14	Y-T-D 2013-14
	**********	**********	**********	**********
REVENUES & SOURCES:				
Special Assessments	$288,816	$316,815	$333,333	$339,038
Interest Inc. & Other	560	687	650	779
Interfund Transfer	0	0	0	0
Budgeted Cash Carryforward	0	0	74,073	0
TOTAL	$289,375	$317,502	$408,056	$339,817
EXPENDITURES:				
Utilities	$233,551	$263,573	$314,166	$352,603 *
Other Operating Expenses	18,704	18,015	34,119	33,416
TOTAL	$252,255	$281,587	$348,285	$386,019
Fund Transfer	0	0	0	0
Contingency - Future Years	0	0	59,771	0
SURPLUS <DEFICIT>	$37,121	$35,914	$0	($46,202)

* Note - An audit adjusting entry will reduce the electric expense for 2013-14. Several new bills were incorrectly charged to this fund.

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
NATIONAL POLLUTION NPDES FUND - #112
SEPTEMBER 30, 2014

	AUDITED 2011-12	AUDITED 2012-13	BUDGET 2013-14	Y-T-D 2013-14
	**********	**********	**********	**********
REVENUES & SOURCES:				
Building Permits	$0	$0	$0	$0
Culvert Fee	30,196	35,913	30,000	45,099
Interest Inc. & Other	693	453	700	523
Interfund Transfer	0	0	0	0
Budgeted Cash Carryforward	0	0	105,135	0
TOTAL	$30,889	$36,366	$135,835	$45,622
EXPENDITURES:				
Personal Services	$942	$0	$0	$0
Operating Expense	21,926	5,597	33,180	16,749
Administrative Credit	0	0	0	0
Capital Outlay	770	563	0	0
Contingency	0	0	102,655	0
Interfund Transfer	0	0	0	0
TOTAL	$23,638	$6,159	$135,835	$16,749
SURPLUS <DEFICIT>	$7,251	$30,207	$0	$28,874

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
NEIGHBORHOOD STABILIZATION NSP 3 FUND - #114
SEPTEMBER 30, 2014

	AUDITED 2011-12 *******	AUDITED 2012-13 *******	BUDGET 2013-14 *******	Y-T-D 2013-14 *******
REVENUES:				
NSP 3 Grant Revenue	$1,931,391	$843,374	$82,125	$1,737
NSP 3 Cash Carryforward	0	0	1,429,878	0
Fund Transfer - Med. Ins. Fund	0	0	0	0
Proceeds from Sale of Houses	0	1,094,241	0	756,711
Gain or Loss on Sales	0	(1,567,978)	0	(1,393,687)
Refund of Prior Year	0	14,255	0	0
Interest Income & Other	(4,912)	381	0	997
Totals	$1,926,479	$384,274	$1,512,003	($634,242)
EXPENDITURES:				
Personal Services	$153,681	$106,079	$81,619	$68,879
Operating Expenses	4,984	2,550	243,653	499
Capital Outlay	0	0	0	0
Totals	$158,665	$108,629	$325,272	$69,378
Acquisition	$1,396,783	$1,006,504	$710,000	$217,161
Disposition	0	18,158	46,534	8,306
Clearance/Demolition	8,633	12,545	0	0
Repair/Rehab	453,646	694,576	430,197	297,155
Rebuild	0	439,535	0	0
Totals	$2,017,727	$2,279,948	$1,512,003	$592,000
Property Held for Resale	($1,838,694)	($1,733,801)	$0	($505,038)
SURPLUS <DEFICIT>	$1,747,446	($161,872)	$0	($721,204)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
NEIGHBORHOOD STABILIZATION FUND - #116
SEPTEMBER 30, 2014

	AUDITED 2011-12 *******	AUDITED 2012-13 *******	BUDGET 2013-14 *******	Y-T-D 2013-14 *******
REVENUES:				
Neighborhood Stabilization Grant	$0	$0	($968,343)	$356,272
Interest Income & Other	4,045	6,074	0	2,279
Property Damage	7,133	812	0	0
Gain or Loss on Sales	(3,123,133)	(2,520,728)	0	(1,623,060)
Refund of Prior Year	0	0	0	510
Proceeds from Sale of Houses	2,154,943	1,395,043	1,341,010	739,168
NSP Property Payoff	0	15,409	0	33,263
Interfund Transfer	0	0	0	0
Budgeted Cash Carryforward	0	0	3,430,903	0
Totals	($957,013)	($1,103,391)	$3,803,570	($491,569)
EXPENDITURES:				
Personal Services	$453,591	$275,844	$289,862	$260,386
Operating Expenses	36,314	30,377	357,333	29,582
Capital Outlay	0	0	0	733
Totals	$489,905	$306,220	$647,195	$290,701
NSP Projects	$991,418	$3,720,224	$3,156,375	$2,313,269
Interfund Transfer	0	0	0	0
Contingency	0	0	0	0
Totals	$1,481,323	$4,026,444	$3,803,570	$2,603,970
Property Held for Resale	($836,099)	($1,335,298)	$0	($2,262,609)
SURPLUS <DEFICIT>	($1,602,237)	($3,794,538)	$0	($832,929)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
C.D.B.G. FUND - #118
SEPTEMBER 30, 2014

	AUDITED 2011-12 *******	AUDITED 2012-13 *******	BUDGET 2013-14 *******	Y-T-D 2013-14 *******
REVENUES:				
CDBG Grant	$707,687	$778,038	$1,473,747	$524,508
CDBG Disaster Funding	0	0	0	0
Interest Income	30	0	0	0
Interfund Transfer	0	0	0	0
Budgeted Cash Carryforward	0	0	0	0
Totals	$707,716	$778,038	$1,473,747	$524,508
EXPENDITURES:				
Personal Services	$101,734	$86,088	$99,174	$89,578
Operating Expenses	7,257	4,711	258,145	21,388
Capital Outlay	0	0	1,500	733
Totals	$108,991	$90,799	$358,819	$111,699
Council Designated Projects	$727,659	$678,737	$1,114,928	$469,487
Water & Sewer Assessment Projects	0	0	0	0
Interfund Transfer	0	0	0	0
Contingency	0	0	0	0
Totals	$836,649	$769,536	$1,473,747	$581,186
SURPLUS <DEFICIT>	($128,933)	$8,502	($0)	($56,678)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
S.H.I.P. FUND - #119
SEPTEMBER 30, 2014

	AUDITED 2011-12	AUDITED 2012-13	BUDGET 2013-14	Y-T-D 2013-14
	**********	**********	**********	**********
REVENUES & SOURCES:				
SHIP Grant	$9,075	$375,187	$301,499	$327,529
Interest Income	642	648	414	1,705
Refund of Prior Year Expenditures	38,785	89,203	77,011	69,063
Unrealized Appreciation	6,894	1,438	0	0
Interfund Transfer	0	0	0	0
Budgeted Cash Carryforward (Housing $'s)	0	0	(10,983)	0
Budgeted Cash Carryforward (Administrative $'s)	0	0	(1,324)	0
Totals	$55,396	$466,477	$366,617	$398,297
EXPENDITURES:				
Personal Services	$24,482	$12,611	$21,505	$18,891
Operating Expense	3,442	4,575	6,881	1,943
Capital Outlay	0	0	0	0
Interfund Transfer	0	0	0	0
Totals	$27,924	$17,186	$28,386	$20,834
Housing Projects	$357,925	$152,734	$338,231	$240,318
Totals	$385,848	$169,921	$366,617	$261,152
SURPLUS <DEFICIT>	($330,453)	$296,556	($0)	$137,145

(Includes Cash Carryforward $'s)

Administrative Funds	ACTUAL 2010-11	Y-T-D 2011-12	BUDGET 2012-13	Y-T-D 2012-13
Grant Admin. Revenue	$3,224	$42,083	$32,697	$36,291
Grant Admin. Expenses	27,924	17,186	28,386	20,834
	($24,700)	$24,897	$4,311	$15,457

Housing Project Funds	Y-T-D 2010-11	Y-T-D 2011-12	BUDGET 2012-13	Y-T-D 2012-13
Housing Project Revenue	$52,172	$424,394	$333,920	$362,006
Housing Project Expenses	357,925	152,734	338,231	240,318
	($305,752)	$271,659	($4,312)	$121,688

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
COMMUNITY REDEVELOPMENT AGENCY FUND - #175
SEPTEMBER 30, 2014

	AUDITED 2011-12	AUDITED 2012-13	BUDGET 2013-14	Y-T-D 2013-14
	**********	**********	**********	**********
REVENUES & SOURCES:				
Ad Valorem Taxes from Other Agencies	$811,904	$753,687	$764,992	$779,399
Interest Income & Other	37,219	23,725	31,672	22,876
Interfund Transfers	536,319	487,871	505,410	504,615
Unrealized Appreciation	208,512	43,531	0	0
Proceeds from Sale of Fixed Assets	0	1,000,000	2,711,570	2,711,570
Budgeted Cash Carryforward	0	0	761,892	0
TOTAL	$1,593,955	$2,308,814	$4,775,536	$4,018,459
EXPENDITURES:				
Personal Services	$0	$0	$71,916	$11,735
Operating Expenses	325,905	289,933	300,601	292,674
Capital Outlay	0	0	0	0
Interfund Transfer	0	0	0	0
Debt Service	4,038,988	4,283,438	4,325,663	4,325,663
Budgeted Contingency	0	0	77,356	0
TOTAL	$4,364,892	$4,573,370	$4,775,536	$4,630,072
SURPLUS <DEFICIT>	($2,770,937)	($2,264,557)	$0	($611,612)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
GOLF COURSE FUND - #421
SEPTEMBER 30, 2014

	AUDITED 2011-12	AUDITED 2012-13	BUDGET 2013-14	Y-T-D 2013-14	% OF BUDGET 2013-14
	**********	**********	**********	**********	**********
OPERATING REVENUES					
Greens Fees	$1,260,292	$1,245,302	$1,179,239	$1,128,321	95.7%
Driving Range Fees	41,124	38,937	43,000	36,522	84.9%
Golf Lesson Fees	9,852	11,115	10,000	5,105	51.1%
Memberships	70,090	65,577	70,000	61,377	87.7%
Merchandise	62,419	69,384	60,000	66,475	110.8%
Misc. Revenue	29,709	39,835	141,750	155,936	110.0%
Sub Total	$1,473,486	$1,470,150	$1,503,989	$1,453,736	96.7%
NON-OPERATING REVENUES					
Sale of Surplus Equipment	$0	$1,724	$0	$0	#DIV/0!
Transfer in from Gen. Fund #001	0	0	0	0	#DIV/0!
Unrealized Appreciation	53	12	0	0	#DIV/0!
Interest Income	1,307	2,348	1,300	2,590	199.2%
Concessionaire Rental	2,850	8,550	12,000	17,791	148.3%
Property Damage	5,485	0	2,500	0	0.0%
Trust Fund ICMA	12,033	0	0	0	#DIV/0!
ECM Loan Proceeds	0	0	0	0	#DIV/0!
Budgeted Cash Carryforward	0	0	504,491	0	0.0%
Interfund Transfer Medical Ins. Fund	0	0	0	0	#DIV/0!
Sub Total	$21,727	$12,634	$520,291	$20,381	3.9%
Total Revenues & Sources	$1,495,213	$1,482,784	$2,024,280	$1,474,117	72.8%
EXPENDITURES:					
2500 - Emergency & Disaster Relief Hurricane Jeanne & Wilma					
Salaries & Benefits	$0	$13	$0	$0	#DIV/0!
Operating Expense	0	0	0	0	#DIV/0!
Totals	0	13	0	0	#DIV/0!
7250 - Maintenance					
Salaries & Benefits	$285,720	$312,024	$348,422	$277,639	79.7%
Operating Expense	411,819	437,145	427,100	411,431	96.3%
Capital Outlay	36,786	23,505	213,000	202,326	95.0%
Totals	734,325	772,674	988,522	891,395	90.2%
7251 - Operations					
Salaries & Benefits	239,726	228,789	253,066	231,818	91.6%
Operating Expense	357,813	356,217	419,107	419,897	100.2%
Capital Outlay	0	0	2,000	119,920	5996.0%
Totals	597,539	585,006	674,173	771,634	114.5%
4199 - Non Departmental					
Operating Expense	60,621	67,161	0	0	#DIV/0!
Capital Outlay	0	0	0	0	#DIV/0!
Admin Charge	98,664	135,084	145,908	145,908	100.0%
Debt Service	0	0	36,821	4,919	
Depreciation & Amortization (non-cash)	268,755	259,625	0	208	#DIV/0!
Totals	428,040	461,869	182,729	151,036	82.7%
Fund Transfer	0	0	0	0	#DIV/0!
Contingency - Future Years	0	0	178,856	0	0.0%
Totals	$1,759,904	$1,819,563	$2,024,280	$1,814,065	89.6%
SURPLUS <DEFICIT>	($264,691)	($336,779)	$0	($339,948)	

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
POLICE FORFEITURE FUND - #603
SEPTEMBER 30, 2014

	AUDITED 2011-12	AUDITED 2012-13	BUDGET 2013-14	Y-T-D 2013-14
	**********	**********	**********	**********
REVENUES & SOURCES:				
Confiscated Property Revenue	$81,011	$89,741	$125,211	$103,375
Interest Inc. & Other	24,190	3,533	500	5,841
Unrealized Appreciation	1,082	225	0	0
Budgeted Cash Carryforward	0	0	92,338	0
Totals	$106,283	$93,499	$218,049	$109,216
EXPENDITURES:				
2105 - Law Enforcement - Community Service				
Operating Expense	$7,280	$12,010	$12,095	$0
Capital Outlay	5,380	22,590	26,750	19,000
Totals	12,660	34,600	38,845	19,000
2110 - Law Enforcement - Administrative				
Operating Expense	18,319	22,227	21,000	20,700
Capital Outlay	0	0	0	0
Totals	18,319	22,227	21,000	20,700
2112 - Law Enforcement - Special Investigations Unit				
Operating Expense	0	400	800	240
Capital Outlay	0	0	7,000	27,260
Totals	0	400	7,800	27,500
2115 - Law Enforcement Criminal Investigation				
Personal Services	16,072	(397)	0	0
Operating Expense	12,815	25,156	39,294	39,522
Capital Outlay	0	904	3,093	3,042
Totals	28,887	25,664	42,387	42,564
2130 - Law Enforcement Neighborhood Patrol				
Personal Services	0	0	0	0
Operating Expense	4,311	42,889	7,242	7,000
Capital Outlay	8,778	14,870	7,861	7,861
Totals	13,089	57,759	15,103	14,861
6200 - Law Enforcement - Animal Control				
Capital Outlay	0	0	7,700	600
Capital Outlay	0	0	16,700	27,163
Totals	0	0	24,400	27,763
Contingency	0	0	48,514	0
Transfer to General Fund #001	10,000	10,000	20,000	10,000
Total Expenditures	$82,956	$150,649	$218,049	$162,388
SURPLUS <DEFICIT>	$23,328	($57,150)	$0	($53,172)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
MEDICAL FUND - #605
SEPTEMBER 30, 2014

	AUDITED 2011-12	AUDITED 2012-13	BUDGET 2013-14	Y-T-D 2013-14
	**********	**********	**********	**********
REVENUES & SOURCES:				
Employee Contributions	$1,292,952	$1,305,703	$1,801,710	$1,656,852
Employer Contributions	12,373,227	11,621,363	11,698,290	11,708,188
Contributions from OPEB	0	0	0	0
Non-Employee Revenue	0	0	420,000	404,311
BCBS Wellness Program	0	0	50,000	50,000
Pharmacy Claims	0	0	150,000	159,274
Fund Transfers	350,000	807,900	492,446	492,446
Unrealized Appreciation	5,846	1,222	0	0
Refund of Prior Year	0	0	0	1,013
Excess Liability	0	1,895,884	0	0
Miscellaneous	0	0	0	2,618
Interest Inc. & Other	151,104	136,178	25,000	26,828
Total Revenues	14,173,130	15,768,250	14,637,446	14,501,530
Budgeted Cash Carryforward	0	0	2,998,244	0
Total Revenues and Sources	$14,173,130	$15,768,250	$17,635,690	$14,501,530
EXPENDITURES:				
Insurance Program				
Administrative Charges	$575,890	$662,516	$651,292	$608,221
Administrative Charges - City	0	0	82,213	82,212
Health Insurance Claims	9,984,947	12,264,025	11,383,426	11,215,363
Stop Loss Insurance	404,347	432,186	675,000	671,998
Other Insurance Costs	1,459,995	228,224	800,997	803,090
Interfund Transfers	0	0	579	510
Budgeted Contingency	0	0	2,744,265	0
Total	$12,425,178	$13,586,950	$16,337,772	$13,381,395
Clinic Program				
Personal Services	$0	$0	$2,125	$1,912
Operating Expense	953,279	949,032	1,293,293	1,207,964
Capital Outlay	6,522	0	2,500	3,612
Total	$959,800	$949,032	$1,297,918	$1,213,487
Total Expenditures	$13,384,979	$14,535,982	$17,635,690	$14,594,882
SURPLUS <DEFICIT>	$788,151	$1,232,269	$0	($93,352)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
CONSERVATION TRUST FUND - #608
SEPTEMBER 30, 2014

	AUDITED 2011-12	AUDITED 2012-13	BUDGET 2013-14	Y-T-D 2013-14
	**********	**********	**********	**********
REVENUES & SOURCES:				
Conservation Fees	$238,829	$220,013	$220,000	$36,800
Interest Income	514	1,571	7,200	2,547
Unrealized Appreciation	26,947	5,619	0	0
Budgeted Cash Carryforward	0	0	699,990	0
Totals	$266,291	$227,203	$927,190	$39,347
EXPENDITURES:				
Operating Expense	$19,541	$20,000	$20,000	$10,000
Capital Outlay	0	0	0	0
Totals	19,541	20,000	20,000	10,000
Fund Transfer to General Fund #001	0	0	0	0
Fund Transfer to General CIP Fund #301	0	0	0	0
Fund Transfer to Road & Bridge #304	0	0	0	0
Fund Transfer to Parks MSTU #307	0	0	44,426	44,426
Contingency - Future Years	0	0	862,764	0
Totals	$19,541	$20,000	$927,190	$54,426
SURPLUS <DEFICIT>	$246,750	$207,203	$0	($15,079)