MEMORANDUM

To: Jeff Bremer, City Manager
Patricia Roebling, Assistant City Manager
Daniel Holbrook, Assistant City Manager
City Council
City Staff

From: Ivy Ladyko, Senior Management Analyst, OMB
Margie Manfredi, Management Analyst II, OMB

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

Date: February 9, 2016

Re: 4th Quarter Unaudited Summarized Financial Reports - September 30, 2015

Based on the unaudited financial results through September 30, 2015, 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. The major funds of the City are discussed below.

Budget

The budget amount in this report represents the official adopted budget, as approved by the City Council, for the fiscal year 2014-15 with their approved amendments. In several cases, the discussion will compare the actual results to the "estimated or projected" amount because those are the figures used during the budget process.

General Fund

The top five revenues of the General Fund, Ad Valorem Property Tax, Sales Tax Revenue, Communications Service Tax, Electric Utility Tax and Electric Franchise Revenue, accounted for 77.7% of the total for FY 2014-15. The combined September 2015 year-to-date collections for these five major revenues was $511,531 (0.9%) greater than the projection used during the budgeting process. The total revenues of the General Fund exceeded their projection by nearly $1.7 million or 2.4%. In addition to the five major revenues, State Revenue Sharing jumped when its true up amount was received in August and exceeded its projection by $358,176. There was also a onetime revenue for a sale of right of way that generated $228,819 which was not in the revenue projection.

General Fund expenses ended the year $4.8 million (6.7%) less than projected. Several key items helped generate this savings. Projected debt payments of $2,618,106 for VGTI were not made in FY 2014-15 but will be required in FY 2015-16. The Police Department generated nearly $1.1 million in savings greater than projected mostly due to vacancies plus fuel and building maintenance costs. The annual contribution toward the Torrey Pines debt payments was lowered by $600,000 because impact fees ran stronger than budgeted. The MIS department generated $338,635 in additional savings mostly in their capital equipment line item. Parks and Recreation also generated additional savings ($215,985) because two costly specialty vehicles did not get delivered during FY

2014-15, but will have to be re-budgeted. Thus $2.6 million of this savings figure will need to be re-budgeted in the first budget amendment. This office is also being advised that there will be higher costs associated with the VGTI building and associated legal costs that will need to be included in the current budget.

As explained above and shown in the financial data attached, the General Fund's ending balance grew by $2.9 million as opposed to the projected deficit spend of $3.6 million. These favorable results will provide the required ±$3.5 million to be re-budgeted in FY 2015-16. After the budget amendment, there will be approximately $3 million available as a onetime source of funds. The slight surge in reoccurring revenues (State Revenue Sharing) should allow a higher projection in the current and future years.

Road & Bridge Fund

Ad Valorem taxes and Local Option Gas Tax combined to account for 60.2% of this fund's total revenue in FY 2014-15. These two major revenues generated $7.6 million and exceeded the projected amount by $8,935 (0.01%) for this fund. With revenues exceeding budget and expenses less than budget, an operating surplus of $636,719 occurred for the year. This is a smaller annual surplus than prior years. Looking into the future, this fund's Property Tax revenue will benefit from the growth in taxable value in the City but did not experience an increase in the pro-rated millage rate.

Building Fund

Permit Fees exceeded its budget by ±$1 million while expenses ended the year less than their budget, generating an annual operating surplus of ±$1.5 million for the year. The graph on page 15 is most helpful in exhibiting the strong growth in revenues and only slight growth in expenses. This fund is adding staffing to maintain the level of service to the contractors in our community, thus the expenses will climb in the current and future years.

Stormwater Utility Fund

The annual operating revenues of this fund ended the year very close to its budget however a one-time transfer of ±$2.3 million from the EWIP fund was not in the budget projections. The separate EWIP stormwater fund was closed out and the remaining balance transferred into this fund. There also was savings of nearly $1.7 million in drainage projects. The total results show ±$4 million in additional fund balance.

Water & Sewer Funds

The two major operating revenues for the Water and Sewer Fund are the monthly customer user fees and the 6% surcharge. The actual collections exceeded budget by nearly $2 million. Actual operating expenses ended the year with savings of ±$3.1 million. Additionally, debt was refinanced during the year to lower the interest and principal payments and created savings of over $9 million for FY 2014-15. Please note that the financial statement shows an operating deficit of ±$4.6 million (page 22), however that included the noncash accounting charge for depreciation of $27,034,865.

Golf Course Fund

The operating revenues of this fund slightly exceeded its budgeted revenue by $22,049. Expenses were held to less than budgeted for a combined annual surplus of $157,851 after backing out the non-cash charge for depreciation. This fund now has a fund balance of $356,738 which sufficiently covers the required 15% budgeted contingency.

Capital Expenses

The Capital Improvement Plan 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. Several of the CIP funds ended the fiscal year with a stronger balance than was projected. The Parks Impact Fee Fund has a balance of $850,740 which is greater than projected and the Road CIP Fund finished with $2.3 million additional fund balance due to a combination of revenues exceeding budget while several projects showing savings.

In summary this report is based on the twelve months of actual results for year ending September 2015. As mentioned above, many funds ended the year in a better financial position than was projected. There are also many items that will require funding in the first budget amendment of FY 2015-16. These actual results will now be used to update long-range models and begin preparation for FY 2016-17 budget development.

CITY OF PORT ST LUCIE
UNAUDITED SUMMARIZED QUARTERLY FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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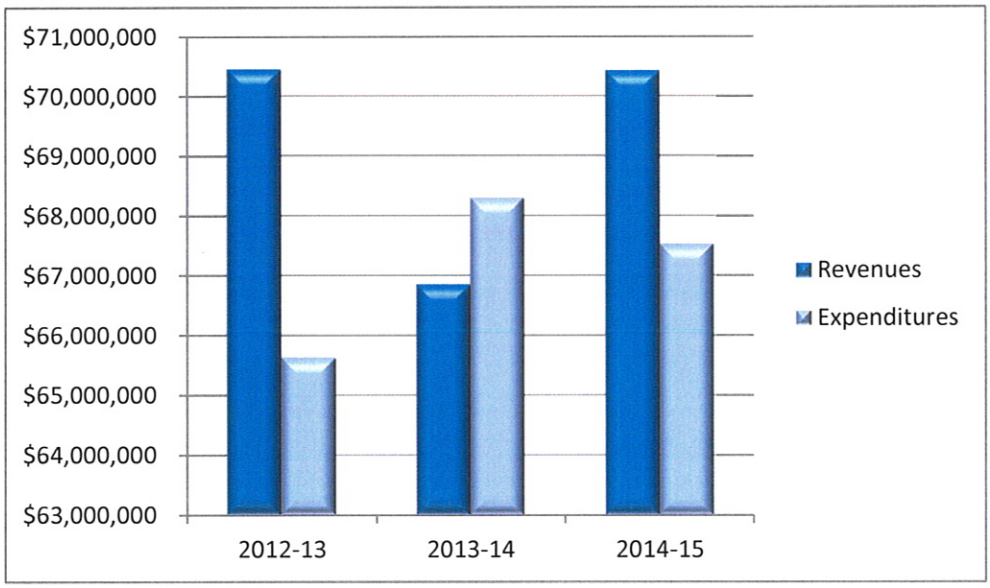
Note - This report is based on the Modified Accrual Basis of Accounting. Revenues are recognized when the liability is incurred. Users of this report should realize that reported expenditures include encumbrances as well as expenses. Example - a twelve month service contract will show as expensed (committed)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

City of Port St. Lucie
General Fund
2014-2015



	2012-13	2013-14	2014-15
Revenues	$70,447,126	$66,860,308	$70,428,534
Expenditures	$65,640,093	$68,303,483	$67,528,391
Surplus/Deficit	$4,807,033	($1,443,174)	$2,900,143

CITY OF PORT ST. LUCIE
GENERAL OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2015

			*** FISCAL YEAR 2014-15 ***		
	2012-13 AUDITED	2013-14 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Ad Valorem Taxes	$21,370,773	$21,653,438	$50,610,193	$51,761,670	102.3%
Franchises & Utility Tax	18,171,649	18,817,019	19,484,600	19,320,707	99.2%
Licenses & Permits	8,893,223	9,801,937	10,090,354	10,266,739	101.7%
Intergovernmental	9,019,787	9,808,340	9,785,418	10,683,536	109.2%
Charges for Services	4,563,079	3,552,357	3,250,450	3,694,086	113.6%
Human Services	109,691	100,829	100,700	78,459	77.9%
Fines & Forfeitures	1,289,402	2,072,300	1,669,500	1,686,132	101.0%
Miscellaneous Revenue	3,794,609	1,044,088	1,067,970	1,579,148	147.9%
Total Revenues	67,212,213	66,850,308	96,059,185	99,070,477	103.1%
NON-REVENUES					
Bond/Loan Proceeds	3,224,913	0	0	0	#DIV/0!
Budgeted Cash Carryforward	0	0	20,537,549	0	0.0%
Fund Transfers	10,000	10,000	513,849	303,849	59.1%
Total Revenues & Sources	$70,447,126	$66,860,308	$117,110,583	$99,374,326	84.9%
EXPENDITURES					
Personal Services	$46,292,517	$48,447,554	$51,935,242	$50,212,500	96.7%
Operating Expense	14,229,141	12,467,223	14,662,659	13,246,575	90.3%
Capital Outlay	2,526,204	2,602,624	3,460,944	2,734,428	79.0%
Nuisance Abatement	0	0	0	(19,566)	#DIV/0!
Debt Service	890,975	915,425	4,533,162	2,551,309	56.3%
Admin. Charge	155,004	147,996	148,004	147,996	100.0%
Admin. Credit	(4,155,275)	(4,381,405)	(5,123,262)	(5,136,595)	100.3%
Interfund Transfer	5,701,526	8,104,066	4,395,198	3,791,744	86.3%
Contingency	0	0	15,168,386	0	0.0%
Total Expenditures	$65,640,093	$68,303,483	$89,180,333	$67,528,391	75.7%
SURPLUS <DEFICIT>	$4,807,032	($1,443,174)	$27,930,250	$31,845,935	

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

				*** FISCAL YEAR 2014-15 ***		
		2012-13 AUDITED	2013-14 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
110000	***CITY COUNCIL***					
	Personal Services	$369,313	$415,119	$492,038	$490,709	99.7%
	Operating Expense	48,580	55,129	78,909	59,591	75.5%
	Capital Outlay	1,154	1,415	7,025	1,890	26.9%
	TOTAL	419,046	471,663	577,972	552,190	95.5%
120000	***CITY MANAGER***					
	Personal Services	589,779	519,447	805,605	805,867	100.0%
	Operating Expense	29,297	35,439	59,700	58,786	98.5%
	Capital Outlay	3,196	3,252	0	0	#DIV/0!
	Admin. Credit	(309,276)	(384,120)	(448,014)	(448,020)	100.0%
	TOTAL	312,996	174,017	417,291	416,633	99.8%
121000	***CITY CLERK***					
	Personal Services	500,370	573,565	578,871	550,361	95.1%
	Operating Expense	100,730	108,347	102,912	85,619	83.2%
	Capital Outlay	9,057	21,919	50,567	5,762	11.4%
	Admin. Credit	(141,828)	(162,948)	(161,043)	(161,040)	100.0%
	TOTAL	468,329	540,882	571,307	480,701	84.1%
130000	***FINANCE***					
	Personal Services	1,309,410	1,424,488	1,608,859	1,499,181	93.2%
	Operating Expense	117,823	119,282	145,556	119,175	81.9%
	Capital Outlay	25,786	43,904	4,250	2,415	56.8%
	Admin. Credit	(852,690)	(864,067)	(958,326)	(969,220)	101.1%
	TOTAL	600,330	723,607	800,339	651,551	81.4%
131000	***HUMAN RESOURCES***					
	Personal Services	559,923	574,078	606,555	606,459	100.0%
	Operating Expense	43,039	40,685	132,806	63,908	48.1%
	Capital Outlay	10,634	922	0	0	#DIV/0!
	Admin. Credit	(333,300)	(336,312)	(336,756)	(336,756)	100.0%
	TOTAL	280,295	279,373	402,605	333,612	82.9%
131100	***COMMUNICATIONS***					
	Personal Services	580,281	593,960	605,598	544,096	89.8%
	Operating Expense	38,380	51,207	89,982	72,695	80.8%
	Capital Outlay	46,423	34,007	14,700	8,209	55.8%
	Admin. Credit	(284,136)	(300,468)	(315,981)	(315,984)	100.0%
	TOTAL	380,949	378,705	394,299	309,016	78.4%
131200	***COMMUNITY SERVICES***					
	Personal Services	163,400	166,343	175,652	175,349	99.8%
	Operating Expense	4,490	8,805	10,218	6,400	62.6%
	Capital Outlay	2,082	0	1,076	1,044	97.0%
	Admin. Credit	(18,516)	(19,284)	(20,564)	(20,568)	100.0%
	TOTAL	151,456	155,863	166,382	162,225	97.5%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
131300	***RISK MANAGEMENT***					
	Personal Services	220,443	254,109	260,162	261,097	100.4%
	Operating Expense	8,788	8,978	15,114	8,615	57.0%
	Capital Outlay	3,448	868	0	0	#DIV/0!
	Admin. Credit	(166,272)	(155,364)	(170,609)	(170,604)	100.0%
	TOTAL	66,407	108,591	104,667	99,108	94.7%
132000	***INFORMATION SERVICES (DATA PROCESSING)***					
	Personal Services	1,416,331	1,549,591	1,793,775	1,663,834	92.8%
	Operating Expense	435,074	577,038	810,575	740,477	91.4%
	Capital Outlay	1,733,983	392,227	584,522	391,057	66.9%
	Admin. Credit	(904,296)	(976,476)	(1,056,202)	(1,056,204)	100.0%
	TOTAL	2,681,092	1,542,380	2,132,670	1,739,163	81.5%
133000	***OFFICE OF MANAGEMENT AND BUDGET***					
	Personal Services	898,280	919,824	598,639	592,909	99.0%
	Operating Expense	42,763	45,236	34,271	32,864	95.9%
	Capital Outlay	1,345	0	0	0	#DIV/0!
	Admin. Credit	(309,480)	(322,008)	(322,615)	(322,617)	100.0%
	TOTAL	632,908	643,052	310,295	303,156	97.7%
133500	***OFFICE OF PROCUREMENT MANAGEMENT***					
	Personal Services	0	0	395,408	379,318	95.9%
	Operating Expense	0	0	15,042	13,520	89.9%
	Capital Outlay	0	0	890	889	99.9%
	Admin. Credit	0	0	(314,123)	(314,127)	100.0%
	TOTAL	0	0	97,217	79,601	81.9%
140000	***LEGAL COUNSEL***					
	Personal Services	833,876	1,066,236	1,288,733	1,153,237	89.5%
	Operating Expense	280,175	286,819	589,050	652,288	110.7%
	Capital Outlay	7,319	5,428	3,122	3,121	100.0%
	Admin. Credit	(411,402)	(419,131)	(587,678)	(590,104)	100.4%
	TOTAL	709,969	939,352	1,293,227	1,218,543	94.2%
150000	***PLANNING DEPARTMENT***					
	Personal Services	721,086	759,581	790,605	762,706	96.5%
	Operating Expense	53,088	74,256	127,662	123,743	96.9%
	Capital Outlay	19,785	2,713	2,600	2,415	92.9%
	Admin. Credit	(31,608)	(35,844)	(36,707)	(36,708)	100.0%
	TOTAL	762,352	800,706	884,160	852,156	96.4%
190000	***OTHER GENERAL GOVERNMENT & HURRICANES***					
	Personal Services	16,867	20,634	43,877	38,463	87.7%
	Operating Expense	1,650,446	2,195,413	2,160,685	2,097,492	97.1%
	Capital Outlay	8,562	0	279	0	0.0%
	Debt Service	890,975	915,425	2,333,162	939,225	40.3%
	TOTAL	2,566,850	3,131,471	4,538,003	3,075,180	67.8%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
210500	***POLICE - SERVICES BUREAU***					
	Personal Services	1,852,456	2,005,161	2,136,336	2,123,459	99.4%
	Operating Expense	2,297,385	2,555,431	3,018,560	2,544,406	84.3%
	Capital Outlay	28,179	185,004	160,510	119,665	74.6%
	TOTAL	4,178,019	4,745,596	5,315,406	4,787,530	90.1%
211000	***POLICE - ADMINISTRATION***					
	Personal Services	3,774,707	2,336,361	2,606,509	2,591,285	99.4%
	Operating Expense	65,521	89,446	64,852	49,730	76.7%
	Capital Outlay	3,923	0	0	0	#DIV/0!
	TOTAL	3,844,150	2,425,807	2,671,361	2,641,015	98.9%
211200	***POLICE - SPECIAL INVESTIGATIONS UNIT***					
	Personal Services	1,325,476	1,569,505	1,630,821	1,593,826	97.7%
	Operating Expense	115,799	121,703	123,547	124,846	101.1%
	Capital Outlay	3,642	2,323	88,910	83,111	93.5%
	TOTAL	1,444,917	1,693,530	1,843,278	1,801,783	97.7%
211500	***POLICE - DETECTIVE***					
	Personal Services	2,989,000	3,656,618	3,631,538	3,637,626	100.2%
	Operating Expense	210,164	231,709	309,326	232,240	75.1%
	Capital Outlay	111,484	83,126	58,995	51,475	87.3%
	TOTAL	3,310,648	3,971,453	3,999,859	3,921,340	98.0%
212100	***POLICE - D.A.R.E. PROGRAM***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	1,352	0	736	704	95.7%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	1,352	0	736	704	95.7%
212300	***POLICE - DOMESTIC VIOLENCE GRANT***					
	Personal Services	72,887	78,638	82,702	82,147	99.3%
	Operating Expense	570	591	573	573	100.0%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	73,457	79,229	83,275	82,720	99.3%
213000	***POLICE - PATROL***					
	Personal Services	18,094,906	19,478,547	20,539,124	19,961,925	97.2%
	Operating Expense	1,512,867	1,428,429	1,581,124	1,523,517	96.4%
	Capital Outlay	320,320	917,366	1,135,946	1,070,845	94.3%
	TOTAL	19,928,093	21,824,343	23,256,194	22,556,288	97.0%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
213400	***SCHOOL CROSSING GUARDS***					
	Personal Services	424,997	436,458	444,972	410,083	92.2%
	Operating Expense	12,184	9,990	12,243	8,900	72.7%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	437,180	446,449	457,215	418,983	91.6%
213500	***CODE COMPLIANCE***					
	Personal Services	1,021,911	1,100,282	1,236,443	1,101,890	89.1%
	Operating Expense	267,137	311,355	345,916	352,201	101.8%
	Capital Outlay	3,708	7,491	96,200	95,114	98.9%
	Admin Charge	80,004	80,004	80,000	79,992	100.0%
	TOTAL	1,372,759	1,499,132	1,758,559	1,629,197	92.6%
213600	***OCCUPATIONAL LICENSES***					
	Personal Services	368,912	366,373	272,309	218,245	80.1%
	Operating Expense	28,008	26,085	39,378	38,779	98.5%
	Capital Outlay	0	0	1,700	0	0.0%
	Admin. Charge	75,000	67,992	68,004	68,004	100.0%
	TOTAL	471,920	460,450	381,391	325,028	85.2%
214000	***POLICE - COMMUNICATIONS***					
	Personal Services	518,913	526,279	573,284	538,522	93.9%
	Operating Expense	13,198	13,968	14,188	12,338	87.0%
	Capital Outlay	0	0	5,670	5,670	100.0%
	TOTAL	532,112	540,247	593,142	556,530	93.8%
250000	***PUBLIC WORKS - EMERGENCY RELIEF HURRICANE JEANNE & WILMA & T/S FAY***					
	Personal Services	21,939	0	0	0	#DIV/0!
	Operating Expense	30,281	33,337	45,961	29,058	63.2%
	Capital Outlay	8,528	11,642	33,598	33,581	99.9%
	TOTAL	60,748	44,979	79,559	62,639	78.7%
290000	***CODE ENFORCEMENT BOARD***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	28,065	24,583	27,500	23,203	84.4%
	Capital Outlay	390	484	0	0	#DIV/0!
	TOTAL	28,455	25,067	27,500	23,203	84.4%
291000	***NUISANCE ABATEMENT PROGRAM***					
	Personal Services	75,681	75,592	75,458	67,985	90.1%
	Operating Expense	201,206	291,685	340,941	282,155	82.8%
	Nuisance Abatement	0	0	0	(19,566)	#DIV/0!
	Capital Outlay	0	484	0	0	#DIV/0!
	TOTAL	276,887	367,761	416,399	330,574	79.4%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
413000	***MUNICIPAL GARAGE***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	66,735	67,582	67,675	41,427	61.2%
	Capital Outlay	13,258	0	15,000	8,145	54.3%
	Admin. Credit	(42,216)	(41,916)	(39,983)	(39,984)	100.0%
	TOTAL	37,777	25,666	42,692	9,588	22.5%
413500	***PARKS & RECREATION - BUILDING MAINTENANCE***					
	Personal Services	801,424	803,657	888,387	842,614	94.8%
	Operating Expense	78,974	79,071	82,379	67,603	82.1%
	Capital Outlay	0	0	0	0	#DIV/0!
	Admin. Credit	(183,684)	(191,364)	(194,188)	(194,184)	100.0%
	TOTAL	696,715	691,364	776,578	716,033	92.2%
413600	***PARKS & RECREATION - A/C MAINTENANCE***					
	Personal Services	214,635	204,812	231,694	218,465	94.3%
	Operating Expense	56,812	57,101	65,478	60,016	91.7%
	Capital Outlay	0	0	0	0	#DIV/0!
	Admin. Credit	(166,572)	(172,104)	(160,473)	(160,476)	100.0%
	TOTAL	104,876	89,810	136,699	118,005	86.3%
419900	***NON-DEPARTMENTAL***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	3,102,644	484	0	34	#DIV/0!
	Debt Service	0	0	2,200,000	1,393,937	63.4%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	3,102,644	484	2,200,000	1,393,971	63.4%
510000	***SUMMER YOUTH PROGRAM***					
	Personal Services	13,100	22,975	27,077	22,272	82.3%
	Operating Expense	596	537	276	276	100.0%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	13,696	23,512	27,353	22,548	82.4%
520000	***INDUSTRY DEVELOPMENT***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	50,052	50,000	80,100	80,075	100.0%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	50,052	50,000	80,100	80,075	100.0%
552000	***ECONOMIC DEVELOPMENT***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	Debt Service	0	0	0	218,147	#DIV/0!
	TOTAL	0	0	0	218,147	#DIV/0!

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
620000	***NEIGHBORHOOD SERVICES - ANIMAL CONTROL***					
	Personal Services	757,315	817,057	804,702	784,557	97.5%
	Operating Expense	391,802	481,238	432,017	307,678	71.2%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	1,149,117	1,298,295	1,236,719	1,092,235	88.3%
720000	***PARKS & RECREATION - RECREATION DIVISION***					
	Personal Services	521,866	540,721	575,986	547,339	95.0%
	Operating Expense	159,512	248,921	258,325	239,423	92.7%
	Capital Outlay	1,550	4,333	28,000	0	0.0%
	TOTAL	682,928	793,975	862,311	786,763	91.2%
720100	***PARKS & RECREATION - AIROSO COMMUNITY CENTER***					
	Personal Services	399,559	418,933	483,979	453,016	93.6%
	Operating Expense	303,348	274,017	294,872	312,236	105.9%
	Capital Outlay	7,765	17,860	28,839	19,794	68.6%
	TOTAL	710,672	710,810	807,690	785,046	97.2%
720200	***PARKS & RECREATION -***					
	Personal Services	206,794	189,792	248,370	233,566	94.0%
	Operating Expense	86,385	86,393	153,125	124,923	81.6%
	Capital Outlay	1,055	72,837	29,340	28,980	98.8%
	TOTAL	294,234	349,023	430,835	387,469	89.9%
720300	***PARKS & RECREATION - RAVENSWOOD REC. CENTER***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	1,996	29	0	7,015	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	1,996	29	0	7,015	#DIV/0!
720500	***PARKS & RECREATION - ADMINISTRATION DIVISION***					
	Personal Services	483,533	496,462	517,883	510,075	98.5%
	Operating Expense	34,834	44,524	40,589	36,358	89.6%
	Capital Outlay	1,055	2,269	0	0	#DIV/0!
	TOTAL	519,422	543,255	558,472	546,433	97.8%
721000	***PARKS & RECREATION - PARKS DIVISION***					
	Personal Services	2,079,006	2,319,846	2,446,005	2,401,659	98.2%
	Operating Expense	1,264,197	1,224,860	1,565,211	1,481,886	94.7%
	Capital Outlay	73,416	627,788	928,866	624,840	67.3%
	TOTAL	3,416,619	4,172,494	4,940,082	4,508,385	91.3%

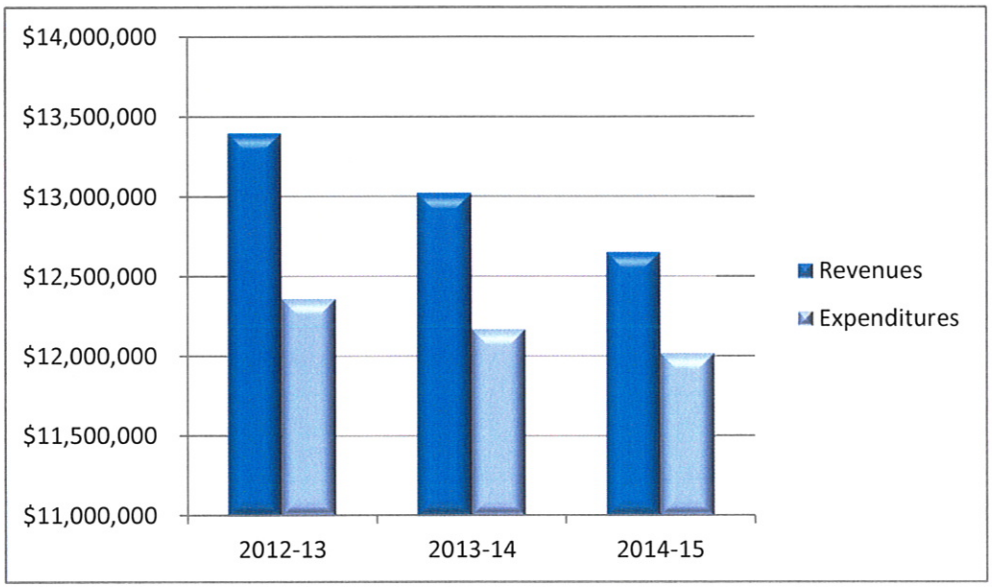
CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
721500	***PARKS & RECREATION - BOTANICAL GARDENS***					
	Personal Services	46,174	49,063	52,716	46,870	88.9%
	Operating Expense	48,644	70,090	58,971	49,873	84.6%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	94,818	119,153	111,687	96,743	86.6%
723500	***PARKS & RECREATION - TURF MAINTENANCE DIVISION***					
	Personal Services	387,334	365,280	395,128	390,658	98.9%
	Operating Expense	171,552	208,514	199,911	185,648	92.9%
	Capital Outlay	41,040	133,953	130,900	128,629	98.3%
	TOTAL	599,926	707,746	725,939	704,935	97.1%
740000	***PARKS & RECREATION - SPECIAL EVENTS***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	29,738	25,081	74,229	49,945	67.3%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	29,738	25,081	74,229	49,945	67.3%
750000	***PARKS & RECREATION - CIVIC CENTER***					
	Personal Services	245,608	245,553	237,436	233,632	98.4%
	Operating Expense	371,723	385,023	465,751	355,289	76.3%
	Capital Outlay	22,636	321	900	889	98.8%
	TOTAL	639,966	630,897	704,087	589,810	83.8%
750100	***PARKS & RECREATION - CIVIC CENTER MAINTENANCE***					
	Personal Services	419,405	441,941	552,394	484,405	87.7%
	Operating Expense	180,590	152,348	145,854	143,700	98.5%
	Capital Outlay	5,339	789	32,234	29,713	92.2%
	TOTAL	605,334	595,078	730,482	657,818	90.1%
750200	***PARKS & RECREATION - FITNESS CENTER***					
	Personal Services	213,152	304,462	351,304	347,510	98.9%
	Operating Expense	43,628	70,815	55,579	50,419	90.7%
	Capital Outlay	3,672	27,900	15,405	15,171	98.5%
	TOTAL	260,452	403,178	422,288	413,101	97.8%
750300	***PARKS & RECREATION - CIVIC CENTER RECREATION***					
	Personal Services	445,239	398,728	456,609	448,034	98.1%
	Operating Expense	63,681	97,450	87,943	83,196	94.6%
	Capital Outlay	1,697	0	0	0	#DIV/0!
	TOTAL	510,617	496,178	544,552	531,230	97.6%
750400	***PARKS & RECREATION - CIVIC CENTER HOSPITALITY***					
	Personal Services	337,230	361,481	391,699	397,248	101.4%
	Operating Expense	85,289	98,202	237,047	211,731	89.3%
	Capital Outlay	775	0	900	2,004	222.6%
	TOTAL	423,294	459,683	629,646	610,983	97.0%

CITY OF PORT ST. LUCIE
GENERAL FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

			*** FISCAL YEAR 2014-15 ***		
	2012-13 AUDITED	2013-14 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
	**********	**********	**********	**********	**********
TOTALS					
Personal Services	46,292,517	48,447,554	51,935,242	50,212,500.27	96.7%
Operating Expense	14,229,141	12,467,223	14,662,659	13,246,575	90.3%
Capital Outlay	2,526,204	2,602,624	3,460,944	2,734,428	79.0%
Nuisance Abatement	0	0	0	(19,566)	#DIV/0!
Debt Service	890,975	915,425	4,533,162	2,551,309	56.3%
Admin. Charge	155,004	147,996	148,004	147,996	100.0%
Admin. Credit	(4,155,275)	(4,381,405)	(5,123,262)	(5,136,595)	100.3%
Interfund Transfer	5,701,526	8,104,066	4,395,198	3,791,744	86.3%
Contingency	0	0	15,168,386	0	0.0%
TOTAL	65,640,093	68,303,483	89,180,333	67,528,391	75.7%
FUND TOTAL	$65,640,093	$68,303,483	$89,180,333	$67,528,391	75.7%

City of Port St. Lucie
Road & Bridge Fund
2014-2015



	2012-13	2013-14	2014-15
Revenues	$13,397,131	$13,023,231	$12,655,754
Expenditures	$12,360,105	$12,169,185	$12,019,035
Surplus/Deficit	$1,037,026	$854,047	$636,719

CITY OF PORT ST. LUCIE
ROAD & BRIDGE OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2015

			*** FISCAL YEAR 2014-15 ***		
	2012-13 AUDITED	2013-14 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Ad Valorem Taxes	$2,187,828	$2,222,782	$2,337,644	$2,354,853	100.7%
Intergovernmental	5,721,879	6,151,850	6,154,500	6,501,767	105.6%
Other	256,462	277,044	250,500	482,162	192.5%
Interest Income	14,731	18,698	11,500	32,104	279.2%
Budgeted Cash Carryforward	0	0	4,061,301	0	0.0%
Fund Transfers	5,216,231	4,352,857	3,284,868	3,284,868	100.0%
Financing Proceeds	0	0	0	0	#DIV/0!
Total Revenues	13,397,131	13,023,231	16,100,313	12,655,754	78.6%
EXPENDITURES					
Personal Services	$3,262,113	$3,355,095	$3,568,456	$3,514,731	98.5%
Operating Expense	3,481,779	3,186,028	3,588,647	3,302,035	92.0%
Capital Outlay	34,836	52,344	469,364	439,425	93.6%
Debt Service	4,967,463	4,974,213	3,881,514	3,881,513	100.0%
Admin. Charge	573,908	525,958	800,863	800,860	100.0%
Interfund Transfer	40,007	75,548	80,792	80,472	99.6%
Contingency	0	0	3,710,677	0	0.0%
Total Expenditures	$12,360,105	$12,169,185	$16,100,313	$12,019,035	74.7%
SURPLUS <DEFICIT>	$1,037,026	$854,047	($0)	$636,719	

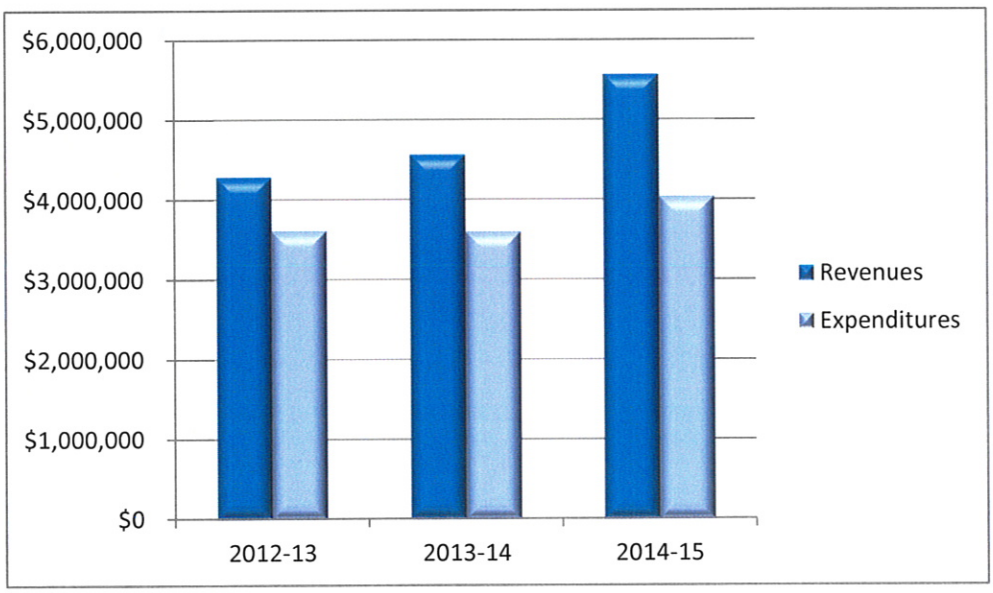
CITY OF PORT ST. LUCIE
ROAD & BRIDGE FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

	2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
250000 *EMERGENCY & DISASTER RELIEF*					
Personal Services	1,780	0	0	574	#DIV/0!
Operating Expense	0	0	0	0	#DIV/0!
Capital Outlay	0	0	0	0	#DIV/0!
TOTAL	1,780	0	0	574	#DIV/0!
410500 *OPERATIONS-PUBLIC WORKS*					
Personal Services	640,950	672,117	687,450	652,526	94.9%
Operating Expense	182,864	123,014	170,999	152,713	89.3%
Capital Outlay	7,208	3,396	6,783	6,719	99.1%
TOTAL	831,022	798,527	865,232	811,958	93.8%
410600 *OPERATIONS-PUBLIC WORKS*					
Personal Services	0	0	0	0	#DIV/0!
Operating Expense	0	7	0	49	#DIV/0!
Capital Outlay	0	0	0	0	#DIV/0!
TOTAL	0	7	0	49	#DIV/0!
411800 *REGULATORY - PUBLIC WORKS*					
Personal Services	221,743	249,218	273,316	273,147	99.9%
Operating Expense	17,100	17,951	46,322	20,062	43.3%
Capital Outlay	1,766	0	2,558	2,558	100.0%
TOTAL	240,609	267,169	322,196	295,767	91.8%
412100 *TRAFFIC CONTROL & IMPROVEMENTS-PUBLIC WORKS*					
Personal Services	1,482,193	1,502,172	1,582,292	1,568,871	99.2%
Operating Expense	1,354,026	1,178,455	1,142,668	1,111,833	97.3%
Capital Outlay	25,299	21,145	69,355	40,149	57.9%
TOTAL	2,861,518	2,701,771	2,794,315	2,720,853	97.4%
412500 *STREETS-PUBLIC WORKS*					
Personal Services	596,328	597,313	659,967	647,375	98.1%
Operating Expense	184,678	206,626	360,613	296,208	82.1%
Capital Outlay	563	2,763	24,030	24,263	101.0%
TOTAL	781,569	806,701	1,044,610	967,845	92.7%

CITY OF PORT ST. LUCIE
ROAD & BRIDGE FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
412700	***GREENBELT & WATERWAY MAINTENANCE-PUBLIC WORKS***					
	Personal Services	319,118	334,276	365,431	372,238	101.9%
	Operating Expense	1,471,323	1,646,746	1,848,045	1,711,424	92.6%
	Capital Outlay	0	22,541	900	0	0.0%
	TOTAL	1,790,441	2,003,563	2,214,376	2,083,662	94.1%
419900	***NON-DEPARTMENTAL***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	271,788	13,228	20,000	9,746	48.7%
	Capital Outlay	0	2,500	365,738	365,737	100.0%
	Admin. Charge	573,908	525,958	800,863	800,860	100.0%
	Debt Service	4,967,463	4,974,213	3,881,514	3,881,513	100.0%
	Contingency	0	0	3,710,677	0	0.0%
	Fund Transfer	40,007	75,548	80,792	80,472	99.6%
	TOTAL	5,853,166	5,591,446	8,859,584	5,138,327	58.0%
	TOTALS					
	Personal Services	3,262,113	3,355,095	3,568,456	3,514,731	98.5%
	Operating Expense	3,481,779	3,186,028	3,588,647	3,302,035	92.0%
	Capital Outlay	34,836	52,344	469,364	439,425	93.6%
	Debt Service	4,967,463	4,974,213	3,881,514	3,881,513	100.0%
	Admin. Charge	573,908	525,958	800,863	800,860	100.0%
	Contingency	0	0	3,710,677	0	0.0%
	Fund Transfer	40,007	75,548	80,792	80,472	99.6%
	TOTAL	12,360,105	12,169,185	16,100,313	12,019,035	74.7%
	FUND TOTALS	$12,360,105	$12,169,185	$16,100,313	$12,019,035	74.7%

City of Port St. Lucie
Building Department
Special Revenue Fund
2014-2015



	2012-13	2013-14	2014-15
Revenues	$4,282,169	$4,565,579	$5,567,776
Expenditures	$3,613,581	$3,599,460	$4,034,410
Surplus/Deficit	$668,588	$966,119	$1,533,366

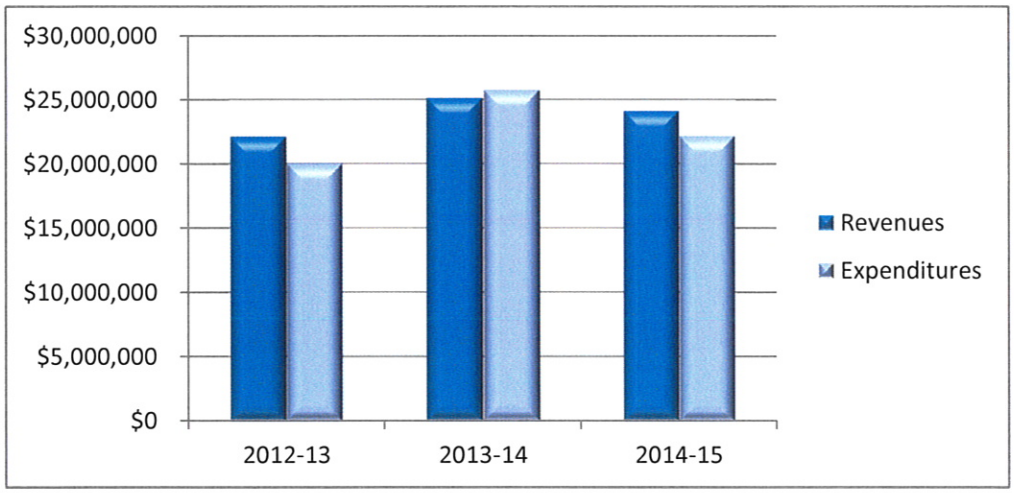
CITY OF PORT ST. LUCIE
BUILDING DEPARTMENT OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2015

			*** FISCAL YEAR 2014-15 ***		
	2012-13 AUDITED	2013-14 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Building Permit Fees	$2,951,353	$3,478,588	$3,292,500	$4,335,934	131.7%
Plan Review Fees	276,100	305,327	285,000	350,471	123.0%
Licensing Fees	41,358	55,285	65,000	79,740	122.7%
Sign Permit Fees	0	0	0	0	#DIV/0!
Misc. Revenue	689,094	702,379	788,671	769,214	97.5%
Budgeted Cash Carrryforward	0	0	3,990,609	0	0.0%
ECM Loan Proceeds	0	0	8,416	8,416	100.0%
Fund Transfers	324,264	24,000	24,000	24,000	100.0%
Total Revenues	4,282,169	4,565,579	8,454,196	5,567,776	65.9%
EXPENDITURES					
Personal Services	$2,680,761	$2,927,948	$3,237,501	$3,079,261	95.1%
Operating Expense	712,692	363,346	440,598	404,230	91.7%
Capital Outlay	15,743	91,497	115,700	100,910	87.2%
Admin. Charge	372,888	363,204	426,578	426,576	100.0%
Admin Credit	(168,502)	(185,792)	(158,000)	(165,825)	105.0%
Interfund Transfer	0	39,258	189,258	189,258	100.0%
Debt Service	0	0	0	0	#DIV/0!
Contingency	0	0	4,202,561	0	0.0%
Total Expenditures	$3,613,581	$3,599,460	$8,454,196	$4,034,410	47.7%
SURPLUS <DEFICIT>	$668,588	$966,119	$0	$1,533,366	

CITY OF PORT ST. LUCIE
BUILDING DEPARTMENT SPECIAL REVENUE FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

				*** FISCAL YEAR 2014-15 ***		
		2012-13 AUDITED	2013-14 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
240500	***BUILDING DEPT. - ADMINISTRATIVE***					
	Personal Services	408,446	417,089	606,815	608,451	100.3%
	Operating Expense	182,647	193,137	185,627	198,385	106.9%
	Capital Outlay	6,754	0	1,200	1,200	100.0%
	TOTAL	597,846	610,226	793,642	808,035	101.8%
241000	***BUILDING DEPT. - LICENSING***					
	Personal Services	332,985	362,372	428,219	418,938	97.8%
	Operating Expense	31,894	24,734	48,135	37,092	77.1%
	Capital Outlay	0	484	20,000	18,639	93.2%
	TOTAL	364,878	387,590	496,354	474,669	95.6%
241500	***BUILDING DEPT. - PERMITTING***					
	Personal Services	294,435	380,273	399,547	355,733	89.0%
	Operating Expense	94,048	13,718	41,483	36,386	87.7%
	Capital Outlay	0	8,502	2,500	2,196	87.8%
	TOTAL	388,483	402,493	443,530	394,314	88.9%
242000	***BUILDING DEPT. - FIELD INSPECTIONS***					
	Personal Services	1,235,692	1,350,075	1,301,781	1,215,711	93.4%
	Operating Expense	103,486	112,329	141,986	114,181	80.4%
	Capital Outlay	8,674	82,511	92,000	78,875	85.7%
	Admin Credit	(13,498)	(19,796)	(10,000)	(17,829)	178.3%
	TOTAL	1,334,353	1,525,119	1,525,767	1,390,938	91.2%
242500	***BUILDING DEPT. - PLANS REVIEW***					
	Personal Services	407,881	418,138	501,139	480,428	95.9%
	Operating Expense	7,657	19,428	23,367	18,187	77.8%
	Capital Outlay	315	0	0	0	#DIV/0!
	TOTAL	415,852	437,566	524,506	498,615	95.1%
250000	***EMERGENCY & DISASTER RELIEF***					
	Personal Services	1,323	0	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	1,323	0	0	0	#DIV/0!
419900	***NON-DEPARTMENTAL***					
	Admin Charge	372,888	363,204	426,578	426,576	100.0%
	Admin Credit	(155,004)	(165,996)	(148,000)	(147,996)	100.0%
	Operating Expense	292,961	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	Debt Service	0	0	0	0	#DIV/0!
	TOTAL	510,845	197,208	278,578	278,580	100.0%
	TOTALS					
	Personal Services	2,680,761	2,927,948	3,237,501	3,079,261	95.1%
	Operating Expense	712,692	363,346	440,598	404,230	91.7%
	Capital Outlay	15,743	91,497	115,700	100,910	87.2%
	Admin. Charge	372,888	363,204	426,578	426,576	100.0%
	Admin. Credit	(168,502)	(185,792)	(158,000)	(165,825)	105.0%
	Interfund Transfer	0	39,258	189,258	189,258	100.0%
	Debt Service	0	0	0	0	#DIV/0!
	Contingency	0	0	4,202,561	0	0.0%
	TOTAL	3,613,581	3,599,460	8,454,196	4,034,410	47.7%
	FUND TOTAL	$3,613,581	$3,599,460	$8,454,196	$4,034,410	47.7%

City of Port St. Lucie
Stormwater Utility Fund
2014-2015



	2012-13	2013-14	2014-15
Revenues	$22,145,052	$25,161,058	$24,146,720
Expenditures	$20,023,960	$25,771,395	$22,181,460
Surplus/Deficit	$2,121,092	($610,337)	$1,965,260

CITY OF PORT ST. LUCIE
STORMWATER OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2015

			*** FISCAL YEAR 2014-15 ***		
	2012-13 AUDITED	2013-14 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Stormwater Fees	$17,544,861	$17,666,782	$17,756,745	$17,767,631	100.1%
Stormwater Fees/EWIP Project	1,842,255	1,842,255	1,842,255	1,842,255	100.0%
Other Fees - Developers	779,477	647,542	570,755	795,613	139.4%
Federal Subsidy - EWIP	950,472	913,568	976,133	906,909	92.9%
Interest Income	132,284	50,217	50,000	121,871	243.7%
Grant and Misc.	895,703	3,870,075	367,912	359,229	97.6%
Financing Proceeds - Equipment	0	0	0	0	#DIV/0!
Bond Proceeds	0	0	0	0	#DIV/0!
Fund Transfers	0	0	971,386	2,353,212	242.3%
Funded Depreciation - Rep. Equip.	0	0	0	0	#DIV/0!
Capital Contributions	0	170,620	0	0	#DIV/0!
Budgeted Cash Carryforward	0	0	8,198,991	0	0.0%
Total Revenues	22,145,052	25,161,058	30,734,177	24,146,720	78.6%
EXPENDITURES					
Personal Services	$5,037,963	$5,432,019	$5,586,683	$5,177,446	92.7%
Operating Expense	9,741,609	9,691,806	11,767,326	10,104,405	85.9%
Capital Outlay	293,065	5,673,929	2,055,978	1,774,723	86.3%
Admin. Charge	955,956	862,104	1,028,031	1,028,028	100.0%
Interfund Transfer	0	200,000	0	0	#DIV/0!
Depreciation	906,119	908,529	0	1,117,142	#DIV/0!
Bad Debt Expense	0	0	0	0	#DIV/0!
Debt Service	3,089,249	3,003,009	3,993,547	2,979,715	74.6%
Contingency	0	0	6,302,612	0	0.0%
Total Expenditures	$20,023,960	$25,771,395	$30,734,177	$22,181,460	72.2%
SURPLUS <DEFICIT>	$2,121,092	($610,337)	$0	$1,965,261	

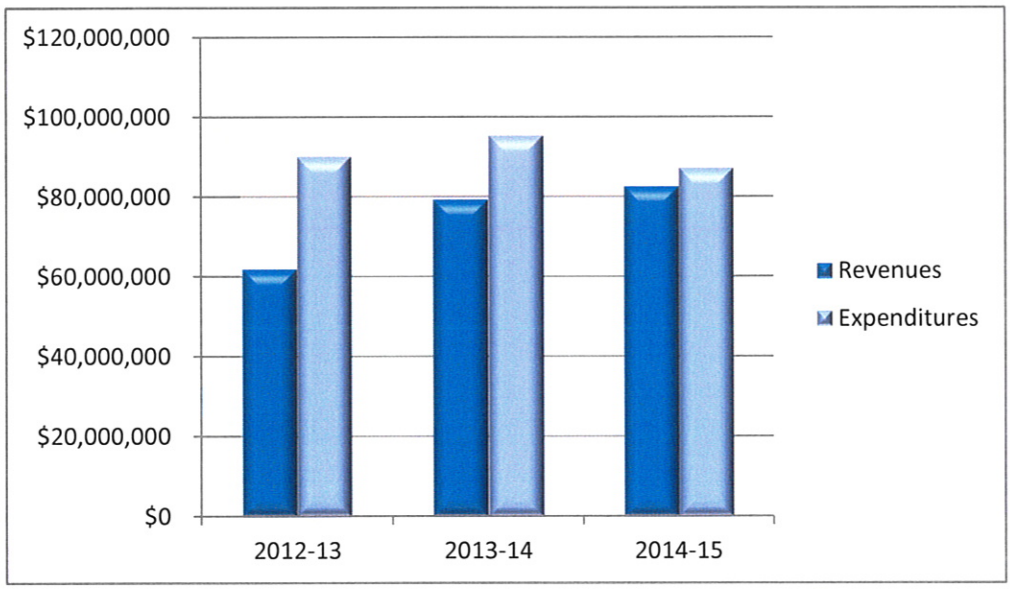
CITY OF PORT ST. LUCIE
STORMWATER UTILITY FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
250000	***EMERGENCY & DISASTER RELIEF***					
	Personal Services	4,595	0	0	8,943	#DIV/0!
	Operating Expense	715,941	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	720,536	0	0	8,943	#DIV/0!
390000	***KEEP P.S.L. BEAUTIFUL COMMITTEE***					
	Personal Services	69,109	123,315	130,445	125,984	96.6%
	Operating Expense	41,934	70,378	117,944	69,964	59.3%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	111,044	193,693	248,389	195,948	78.9%
410500	***OPERATIONS-PUBLIC WORKS***					
	Personal Services	723,303	631,583	675,776	619,179	91.6%
	Operating Expense	189,140	118,516	285,149	130,969	45.9%
	Capital Outlay	4,367	0	3,300	1,204	36.5%
	TOTAL	916,810	750,099	964,225	751,352	77.9%
410600	***OPERATIONS-PUBLIC WORKS***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	0	426	0	445	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	0	426	0	445	#DIV/0!
411600	***PROJECT DESIGN-SURVEY AND MAPPING - PUBLIC WORKS***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	1	5	0	11	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	1	5	0	11	#DIV/0!
411800	***REGULATORY - PUBLIC WORKS***					
	Personal Services	235,852	250,436	262,993	261,209	99.3%
	Operating Expense	15,146	14,234	45,630	15,846	34.7%
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	250,998	264,670	308,623	277,055	89.8%
412600	***DRAINAGE-PUBLIC WORKS***					
	Personal Services	3,688,806	4,064,124	4,152,293	3,834,964	92.4%
	Operating Expense	2,483,765	2,861,362	2,801,167	2,650,542	94.6%
	Capital Outlay	265,551	5,346,442	1,786,753	1,550,080	86.8%
	TOTAL	6,438,122	12,271,928	8,740,213	8,035,586	91.9%

CITY OF PORT ST. LUCIE
STORMWATER UTILITY FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
412700	***GREENBELT & WATERWAY MAINTENANCE-PUBLIC WORKS***					
	Personal Services	316,299	362,561	365,176	327,167	89.6%
	Operating Expense	3,013,808	3,368,911	4,406,782	3,398,173	77.1%
	Capital Outlay	23,147	327,487	265,925	223,439	84.0%
	TOTAL	3,353,254	4,058,958	5,037,883	3,948,778	78.4%
419900	***NON-DEPARTMENTAL***					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	3,281,873	3,257,973	4,110,654	3,838,456	93.4%
	Capital Outlay	0	0	0	0	#DIV/0!
	Depreciation	906,119	908,529	0	1,117,142	#DIV/0!
	Admin. Charge	955,956	862,104	1,028,031	1,028,028	100.0%
	Debt Service	3,089,249	3,003,009	3,993,547	2,979,715	74.6%
	Debt Principal	0	0	0	0	#DIV/0!
	Loss on Debt	0	0	0	0	#DIV/0!
	Contingency	0	0	6,302,612	0	0.0%
	TOTAL	8,233,196	8,031,614	15,434,844	8,963,341	58.1%
	TOTALS					
	Personal Services	5,037,963	5,432,019	5,586,683	5,177,446	92.7%
	Operating Expense	9,741,609	9,691,806	11,767,326	10,104,405	85.9%
	Capital Outlay	293,065	5,673,929	2,055,978	1,774,723	86.3%
	Depreciation	906,119	908,529	0	1,117,142	#DIV/0!
	Debt Service	3,089,249	3,003,009	3,993,547	2,979,715	74.6%
	Loss on Debt	0	0	0	0	#DIV/0!
	Admin. Charge	955,956	862,104	1,028,031	1,028,028	100.0%
	Fund Transfer	0	200,000	0	0	#DIV/0!
	Contingency	0	0	6,302,612	0	0.0%
	TOTAL	20,023,960	25,771,395	30,734,177	22,181,460	72.2%
	FUND TOTAL	$20,023,960	$25,771,395	$30,734,177	$22,181,460	72.2%

City of Port St. Lucie
Water & Sewer Fund
2014-2015



	2012-13	2013-14	2014-15
Revenues	$61,964,717	$79,315,440	$82,544,743
Expenditures	$90,078,699	$95,316,547	$87,181,079
Surplus/Deficit	($28,113,982)	($16,001,107)	($4,636,336)

CITY OF PORT ST. LUCIE
UTILITIES OPERATING FUND
TRIAL BALANCE
SEPTEMBER 30, 2015

			*** FISCAL YEAR 2014-15 ***		
	2012-13 AUDITED	2013-14 AUDITED	APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
REVENUES	**********	**********	**********	**********	**********
Operating Revenues	$54,703,151	$58,357,438	$58,493,195	$60,155,354	102.8%
6% Surcharge	3,260,573	3,556,861	3,481,400	3,853,395	110.7%
Guaranteed Revenue	390,250	478,785	375,000	213,470	56.9%
Interest Income	210,696	120,228	134,400	151,643	112.8%
Other/Misc.	2,833,521	2,394,428	2,664,985	2,352,648	88.3%
Budgeted Cash Carryforward	0	0	9,059,618	0	0.0%
Fund Transfers	0	11,437,558	12,166,146	11,662,139	95.9%
Financing Proceeds	566,526	2,970,143	0	4,156,094	#DIV/0!
Total Revenues	61,964,717	79,315,440	86,374,744	82,544,743	95.6%
EXPENDITURES					
Personal Services	$16,681,248	$16,946,049	$17,983,877	$16,888,708	93.9%
Operating Expense	9,890,628	10,562,988	12,280,671	11,161,244	90.9%
Capital Outlay	631,894	12,224,174	5,068,477	4,202,940	82.9%
Debt Service	21,901,316	21,448,991	29,981,894	20,596,223	68.7%
Admin. Charge	1,617,456	2,012,700	2,297,095	2,297,100	100.0%
Depreciation	28,106,157	28,038,498	0	27,034,865	#DIV/0!
Admin. Credit	0	0	0	0	#DIV/0!
Fund Transfer	11,250,000	4,083,147	5,000,000	5,000,000	100.0%
Designated - Debt Retirement	0	0	0	0	#DIV/0!
Contingency	0	0	13,762,730	0	0.0%
Total Expenditures	$90,078,699	$95,316,547	$86,374,744	$87,181,079	100.9%
SURPLUS <DEFICIT>	($28,113,982)	($16,001,107)	($0)	($4,636,336)	

CITY OF PORT ST. LUCIE
WATER & SEWER FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
134000	*ADMINISTRATIVE*					
	Personal Services	$1,473,769	$1,634,111	$1,604,456	$1,578,473	98.4%
	Operating Expense	644,235	567,757	782,572	647,252	82.7%
	Capital Outlay	29,320	4,571	4,203,750	3,421,932	81.4%
	Admin. Charge - 001	1,617,456	2,012,700	2,297,095	2,297,100	100.0%
	Debt Service	21,901,316	21,448,991	29,981,894	20,596,223	68.7%
	TOTAL	25,666,096	25,668,131	38,869,767	28,540,980	73.4%
134500	*UTILITY ACCOUNTING & ADMINISTRATION*					
	Personal Services	739,553	688,483	715,875	397,580	55.5%
	Operating Expense	619,088	733,589	782,823	755,249	96.5%
	Capital Outlay	479,672	331,963	0	0	#DIV/0!
	TOTAL	1,838,312	1,754,035	1,498,698	1,152,829	76.9%
134600	*UTILITY CUSTOMER SERVICE*					
	Personal Services	1,480,722	1,449,107	1,590,215	1,642,174	103.3%
	Operating Expense	58,103	73,465	84,751	58,913	69.5%
	Capital Outlay	18,294	18,239	9,400	9,314	99.1%
	TOTAL	1,557,120	1,540,812	1,684,366	1,710,400	101.5%
134700	*UTILITY BILLING*					
	Personal Services	444,992	448,646	438,267	396,873	90.6%
	Operating Expense	499,024	517,223	642,339	590,658	92.0%
	Capital Outlay	1,301	11,000	1,600	4,280	267.5%
	TOTAL	945,317	976,869	1,082,206	991,811	91.6%
134800	*UTILITY METER READING*					
	Personal Services	581,098	413,967	429,838	334,206	77.8%
	Operating Expense	145,184	153,570	121,921	116,740	95.8%
	Capital Outlay	7,450	1,933	83,725	83,649	99.9%
	TOTAL	733,732	569,471	635,484	534,595	84.1%
135000	*UTILITY ENGINEERING*					
	Personal Services	547,387	611,917	638,120	596,081	93.4%
	Operating Expense	103,490	89,940	113,973	90,028	79.0%
	Capital Outlay	2,142	1,260	3,400	3,387	99.6%
	TOTAL	653,019	703,117	755,493	689,496	91.3%
136000	*UTILITY MAPPING*					
	Personal Services	577,182	536,934	659,177	693,738	105.2%
	Operating Expense	181,567	208,261	245,907	198,761	80.8%
	Capital Outlay	16,465	192,930	76,000	52,285	68.8%
	TOTAL	775,214	938,125	981,084	944,785	96.3%
137500	*INSPECTORS*					
	Personal Services	444,588	397,031	427,717	383,896	89.8%
	Operating Expense	62,990	69,233	88,322	65,597	74.3%
	Capital Outlay	11,971	1,459	6,300	1,440	22.9%
	TOTAL	519,549	467,723	522,339	450,933	86.3%

CITY OF PORT ST. LUCIE
WATER & SEWER FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
138000	*LAB-WATER*					
	Personal Services	494,899	623,073	667,319	671,537	100.6%
	Operating Expense	149,693	136,938	158,163	118,146	74.7%
	Capital Outlay	7,220	22,298	3,500	0	0.0%
	TOTAL	651,812	782,309	828,982	789,683	95.3%
250000	*EMERGENCY & DISASTER RELIEF*					
	Personal Services	11,187	0	7,950	7,695	96.8%
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	11,187	0	7,950	7,695	96.8%
331000	*WATER-PLANT OPERATION*					
	Personal Services	1,091,018	1,144,802	1,241,716	1,107,829	89.2%
	Operating Expense	1,791,297	2,031,946	2,400,592	2,284,837	95.2%
	Capital Outlay	16,432	82,125	38,000	34,970	92.0%
	TOTAL	2,898,746	3,258,873	3,680,308	3,427,637	93.1%
331100	*CROSS-CONNECTION/FLUSHING*					
	Personal Services	381,228	389,412	401,480	381,727	95.1%
	Operating Expense	61,149	73,578	100,233	61,577	61.4%
	Capital Outlay	1,723	21,805	0	0	#DIV/0!
	TOTAL	444,100	484,795	501,713	443,304	88.4%
331200	*JAMES E. ANDERSON WATER TREATMENT FACILITY*					
	Personal Services	523,898	563,339	587,835	591,073	100.6%
	Operating Expense	1,896,379	2,018,005	2,050,018	2,004,094	97.8%
	Capital Outlay	862	5,220	3,500	3,283	93.8%
	TOTAL	2,421,138	2,586,564	2,641,353	2,598,451	98.4%
331400	*MCCARTY RANCH WATER PLANT*					
	Personal Services	0	0	94,060	92,215	98.0%
	Operating Expense	0	0	148,650	126,193	84.9%
	Capital Outlay	0	10,868,551	22,600	20,406	90.3%
	TOTAL	0	10,868,551	265,310	238,813	90.0%
331600	*WATER DISTR. - PREVENTIVE MAINT*					
	Personal Services	1,351,263	1,322,213	1,356,497	1,355,744	99.9%
	Operating Expense	204,520	239,401	253,342	204,850	80.9%
	Capital Outlay	3,384	12,574	0	0	#DIV/0!
	TOTAL	1,559,168	1,574,187	1,609,839	1,560,594	96.9%
334500	*UTILITY WAREHOUSE*					
	Personal Services	427,226	441,559	473,632	460,629	97.3%
	Operating Expense	19,272	43,470	43,153	20,561	47.6%
	Capital Outlay	2,103	8,983	1,000	0	0.0%
	TOTAL	448,601	494,012	517,785	481,190	92.9%

CITY OF PORT ST. LUCIE
WATER & SEWER FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
336000	*PLANT & FIELD REPAIRS & MAINTENANCE*					
	Personal Services	517,794	545,010	564,713	514,812	91.2%
	Operating Expense	150,729	147,920	198,812	170,924	86.0%
	Capital Outlay	2,686	64,005	13,000	13,141	101.1%
	TOTAL	671,208	756,935	776,525	698,877	90.0%
337000	*UTILITY - INFLOW & INFILTRATION*					
	Personal Services	424,068	446,532	517,541	444,398	85.9%
	Operating Expense	95,161	148,347	153,925	80,317	52.2%
	Capital Outlay	862	85,384	1,500	0	0.0%
	Debt Service	0	0	0	0	#DIV/0!
	TOTAL	520,091	680,263	672,966	524,716	78.0%
338000	*UTILITY - LIFTSTATIONS*					
	Personal Services	813,255	859,791	871,655	873,678	100.2%
	Operating Expense	526,908	543,819	591,936	583,923	98.6%
	Capital Outlay	3,594	154,631	88,300	77,684	88.0%
	TOTAL	1,343,757	1,558,240	1,551,891	1,535,284	98.9%
339000	*TELEMETRY AND INSTRUMENTATION*					
	Personal Services	1,044,785	1,047,123	1,103,999	1,020,038	92.4%
	Operating Expense	308,238	342,678	459,951	388,158	84.4%
	Capital Outlay	5,018	70,925	247,840	247,683	99.9%
	TOTAL	1,358,041	1,460,726	1,811,790	1,655,879	91.4%
351000	*SOUTHPORT WASTEWATER PLANT*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	34,616	0	0	0	#DIV/0!
	Capital Outlay	0	0	0	0	#DIV/0!
	TOTAL	34,616	0	0	0	#DIV/0!
351200	*WESTPORT WASTEWATER PLANT*					
	Personal Services	764,389	768,089	795,508	708,974	89.1%
	Operating Expense	995,915	997,086	1,251,014	1,118,912	89.4%
	Capital Outlay	7,662	6,818	16,362	10,283	62.8%
	TOTAL	1,767,966	1,771,993	2,062,884	1,838,169	89.1%
351300	*GLADES WASTEWATER TREATMENT PLANT*					
	Personal Services	772,358	770,968	810,219	840,897	103.8%
	Operating Expense	948,274	990,706	1,171,014	1,062,346	90.7%
	Capital Outlay	2,886	62,195	22,400	20,706	92.4%
	TOTAL	1,723,518	1,823,869	2,003,633	1,923,949	96.0%
351500	*SEWER-FIELD OPERATION*					
	Personal Services	0	0	0	0	#DIV/0!
	Operating Expense	0	0	0	0	#DIV/0!
	Capital Outlay	10,847	41,681	50,000	23,721	47.4%
	Debt Service	0	0	0	0	#DIV/0!
	TOTAL	10,847	41,681	50,000	23,721	47.4%

CITY OF PORT ST. LUCIE
WATER & SEWER FUND OPERATING STATEMENT
EXPENDITURES
SEPTEMBER 30, 2015

		2012-13 AUDITED	2013-14 AUDITED	*** FISCAL YEAR 2014-15 *** APPROVED BUDGET	Y-T-D ACTUAL	% OF BUDGET
351600	*WASTEWATER - PREVENTIVE MAINTENANCE*					
	Personal Services	1,401,248	1,471,554	1,671,533	1,495,005	89.4%
	Operating Expense	317,306	347,563	336,061	320,908	95.5%
	Capital Outlay	0	61,908	176,300	174,775	99.1%
	TOTAL	1,718,554	1,881,026	2,183,894	1,990,689	91.2%
356000	*WASTEWATER - MAINTENANCE MECHANIC*					
	Personal Services	373,341	372,388	314,555	299,436	95.2%
	Operating Expense	77,490	88,492	101,199	92,298	91.2%
	Capital Outlay	0	91,714	0	0	#DIV/0!
	TOTAL	450,831	552,594	415,754	391,734	94.2%
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	28,106,157	28,038,498	0	27,034,865	#DIV/0!
	TOTAL	28,106,157	28,038,498	0	27,034,865	#DIV/0!
	TOTALS					
	Personal Services	16,681,248	16,946,049	17,983,877	16,888,708	93.9%
	Operating Expense	9,890,628	10,562,988	12,280,671	11,161,244	90.9%
	Capital Outlay	631,894	12,224,174	5,068,477	4,202,940	82.9%
	Debt Service	21,901,316	21,448,991	29,981,894	20,596,223	68.7%
	Depreciation/Amortization	28,106,157	28,038,498	0	27,034,865	#DIV/0!
	Admin. Charge-001	1,617,456	2,012,700	2,297,095	2,297,100	100.0%
	Admin. Credit-CIP	0	0	0	0	0.0%
	Trans. to R & B Capital Fund	0	83,147	0	0	0.0%
	Trans. to R & R Fund	11,250,000	4,000,000	5,000,000	5,000,000	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	13,762,730	0	0.0%
	TOTAL	90,078,699	95,316,547	86,374,744	87,181,079	100.9%
	FUND TOTAL	$90,078,699	$95,316,547	$86,374,744	$87,181,079	100.9%

CITY OF PORT ST. LUCIE
WATER AND SEWER RENEWAL & REPLACEMENT FUND #438
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 Budget	2014-2015 Budget Amendment 1 & 2	2014-2015 Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4380003-389000-00000	$ 1,234,304	$ -	$ 1,234,304	$ -	$ 1,234,304
Interfund Transfer from #120	4380003-381120-27501	180,000	-	180,000	180,000	-
Interfund Transfer from #121	4380003-381121-00000	500,000	-	500,000	500,000	-
Interfund Transfer from #431	4380003-381431-00000	5,000,000	-	5,000,000	5,000,000	-
Unrealized Appreciation	4380003-367003-00000	-	-	-	-	-
Interest	All Interest Collected	12,000	-	12,000	32,247	(20,247)
Total Revenues		$ 6,926,304	$ -	$ 6,926,304	$ 5,712,247	$ 1,214,057

EXPENDITURES:		2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 Revised Budget	Actual Expenses and Encumbrances	Available Budget
UTILITY MAPPING #438-1360							
Improvements OTB	563000-00000	$ 74,000	$ -	$ -	$ 74,000	$ 43,001	$ 30,999
Totals		$ 74,000	$ -	$ -	$ 74,000	$ 43,001	$ 30,999
WATER TREATMENT #438-3310							
Improvements OTB-Well Rehabilitation	563000-00000	$ 547,000	$ 50,000	$ -	$ 597,000	$ 590,813	$ 6,187
Totals		$ 547,000	$ 50,000	$ -	$ 597,000	$ 590,813	$ 6,187
CROSS CONNECTION/FLUSHING #438-3311							
Improvements OTB-Rehabilitate Backflow Preventers	563000-00000	$ 57,250	$ -	$ -	$ 57,250	$ 42,034	$ 15,216
Totals		$ 57,250	$ -	$ -	$ 57,250	$ 42,034	$ 15,216
JAMES E. ANDERSON WATER TREATMENT FACILITIES #438-3312							
Improvements OTB	563000-00000	$ 350,000	$ 255,000	$ -	$ 605,000	$ 602,819	$ 2,181
Totals		$ 350,000	$ 255,000	$ -	$ 605,000	$ 602,819	$ 2,181
MCCARTY RANCH WATER PLANT #438-3314							
Improvements OTB	563000-00000	$ 230,000	$ -	$ -	$ 230,000	$ 24,402	$ 205,598
Totals		$ 230,000	$ -	$ -	$ 230,000	$ 24,402	$ 205,598
WATER DISTRICT - PREVENTIVE MAINT. #438-3316							
Improvements OTB	563000-00000	$ 1,020,000	$ 225,000	$ -	$ 1,245,000	$ 802,202	$ 442,798
Water Main Relocations	563000-26041	-	-	-	-	-	-
Radio Read Water Meter Program	564400-26041	-	-	-	-	-	-
Totals		$ 1,020,000	$ 225,000	$ -	$ 1,245,000	$ 802,202	$ 442,798
UTILITY - INFLOW & INFILTRATION #438-3370							
Improvements OTB-Manhole Repairs	563000-00000	$ 395,000	$ -	$ -	$ 395,000	$ 238,091	$ 156,909
Totals		$ 395,000	$ -	$ -	$ 395,000	$ 238,091	$ 156,909
UTILITY - LIFTSTATIONS #438-3380							
Improvements OTB-Liftstation Rehabilitation	563000-00000	$ 935,000	$ 35,000	$ 51,649	$ 1,021,649	$ 746,852	$ 274,796
Other Machinery & Equipment	564400-00000	-	-	-	-	-	-
Totals		$ 935,000	$ 35,000	$ 51,649	$ 1,021,649	$ 746,852	$ 274,796
Improvements OTB - WPWWTP	563000-00000	$ 379,000	$ 26,000	$ -	$ 405,000	$ 213,345	$ 191,655
Totals		$ 379,000	$ 26,000	$ -	$ 405,000	$ 213,345	$ 191,655
GLADES WASTEWATER PLANT - #438-3513							
Improvements OTB - Misc. Emergency Equipment	563000-00000	$ 245,500	$ (50,000)	$ -	$ 195,500	$ 127,837	$ 67,663
Totals		$ 245,500	$ (50,000)	$ -	$ 195,500	$ 127,837	$ 67,663
WASTEWATER-PREVENTIVE MAINTENANCE - #438-3516							
Improvements Other than Building	563000-00000	$ 1,390,000	$ 15,000	$ 33,671	$ 1,438,671	$ 1,599,680	$ (161,009)
Totals		$ 1,390,000	$ 15,000	$ 33,671	$ 1,438,671	$ 1,599,680	$ (161,009)
Contingency	8000-501000	$ 1,303,554	$ (556,000)	$ -	$ 747,554	$ -	$ 747,554
Interfund Transfer	591434-00000	-	-	-	-	-	-
Totals		$ 1,303,554	$ (556,000)	$ -	$ 747,554	$ -	$ 747,554
Total Expenditures		$ 6,926,304	$ -	$ 85,320	$ 7,011,624	$ 5,031,076	$ 1,980,547

CITY OF PORT ST. LUCIE
WATER AND SEWER CONNECTION FEES - FUND #439
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 Budget	2014-2015 Budget Amendment 1 & 2		2014-2015 Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4390003-389000-00000	$ 8,501,092	$ 3,735,205		$ 12,236,297	$ -	$ 12,236,297
Water-Application	4390003-343351-00000	5,000	-		5,000	10,490	(5,490)
Connection Fees - Water (20025, CCA01)	4390003-343353-00000	520,000	90,000		610,000	1,279,074	(669,074)
Water Installation (CCA01)	4390003-343355-00000	135,000	-		135,000	287,631	(152,631)
Line Charge - Water	4390003-343453-00000	35,000	-		35,000	143,358	(108,358)
Line Charge - Sewer	4390003-343455-00000	17,000	-		17,000	52,087	(35,087)
Connection Fees - Sewer (CCA01)	4390003-343553-00000	1,170,000	270,000		1,440,000	3,346,300	(1,906,300)
Grinder Pump Installation (CCA01)	4390003-343555-00000	1,450,000	-		1,450,000	950,800	499,200
Interfund Transfer	4390003-381605-00000	-	-		-	-	-
Interest	All Interest Collected	15,000	-		15,000	92,599	(77,599)
Total Revenues		$ 11,848,092	$ 4,095,205		$ 15,943,297	$ 6,162,340	$ 9,780,957

EXPENDITURES:	Account Number	2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 Revised Budget	Actual Expenses and Encumbrances	Available Budget
UTILITY CIP #439-1355							
Personal Services		$ 533,742	$ 2,410	$ -	$ 536,152	$ -	$ 536,152
Operating Expense		83,345	(4,310)	-	79,035	43,241	35,794
Capital Outlay		33,000	1,900	-	34,900	523,861	(488,961)
Totals		$ 650,087	$ -	$ -	$ 650,087	$ 567,103	$ 82,984
EMERGENCY & DISASTER RELIEF - #439-2500							
Personal Services		$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenses		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Totals		$ -	$ -	$ -	$ -	$ -	$ -
WATER FIELD OPERATION - #439-3315							
Personal Services		$ 210,301	$ 96,200	$ -	$ 306,501	$ -	$ 306,501
Operating Expenses		246,064	83,810	-	329,874	16,703	313,171
Capital Outlay		36,500	(1,700)	-	34,800	642,043	(607,243)
Totals		$ 492,865	$ 178,310	$ -	$ 671,175	$ 658,746	$ 12,429
WASTEWATER COLLECTIONS - #439-3515							
Personal Services		$ 371,561	$ 49,290	$ -	$ 420,851	$ -	$ 420,851
Operating Expenses		1,132,172	254,550	-	$ 1,386,722	21,604	1,365,118
Capital Outlay		32,000	900	-	32,900	32,897	3
Grinder Pump Installation		-	-		-	1,671,051	(1,671,051)
Other Machinery & Equipment	564400-00000	75,000	(3,050)	-	71,950	18,000	53,950
Totals		$ 1,610,733	$ 301,690	$ -	$ 1,912,423	$ 1,743,551	$ 168,872
Depreciation	4199-599000	$ -	$ -	$ -	$ -	$ 4,644,334	$ (4,644,334)
Contingency	8000-501000	6,744,521	(120,000)	-	6,624,521	-	6,624,521
Interfund Transfer Utilities Fund #431	8100-591431	2,349,886	3,735,205	-	6,085,091	6,085,091	(0)
Totals		$ 9,094,407	$ 3,615,205	$ -	$ 12,709,612	$ 10,729,425	$ 1,980,187
Total Expenditures		$ 11,848,092	$ 4,095,205	$ -	$ 15,943,297	$ 13,698,826	$ 2,244,471

CITY OF PORT ST. LUCIE
UTILITY CONTINGENCY - FUND #440
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 Budget	2014-2015 Budget Amendment 1 & 2		2014-2015 Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4400003-389900-00000	$ 32,433,285	$ -		$ 32,433,285	$ -	$ 32,433,285
Interfund Transfer	4400003-381001-00000	368,262	-		368,262	368,262	0
Interfund Transfer	4400003-381104-00000	29,835	-		29,835	29,835	0
Interfund Transfer	4400003-381110-00000	34,288	-		34,288	34,288	0
Interfund Transfer	4400003-381605-00000	446	-		446	445	1
Temporary Financing Proceeds	4400003-369985-00000	390,398	-		390,398	-	390,398
Unrealized Appreciation	4400003-367003-00000	-	-		-	-	-
Interest	4400003-361100-00000	191,000	-		191,000	249,674	(58,674)
Total Revenues		$ 33,447,514	$ -		$ 33,447,514	$ 682,504	$ 32,765,010

EXPENDITURES:		2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 Revised Budget	Actual Expenses and Encumbrances	Available Budget
UTILITY ADMINISTRATION #1340							
Operating Expense	549000-00000	$ -	$ -	$ -	$ -	$ -	$ -
Totals		$ -	$ -	$ -	$ -	$ -	$ -
UTILITY CONTINGENCY FUND #8000							
Contingency	501000-00000	$ 33,447,514	$ (3,595,000)	$ -	$ 29,852,514	$ -	$ 29,852,514
Totals		$ 33,447,514	$ (3,595,000)	$ -	$ 29,852,514	$ -	$ 29,852,514
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	-	3,595,000	-	3,595,000	2,595,000	1,000,000
Interfund Transfer to Fund #431	591431-00000	-	-	-	-	500,000	(500,000)
Interfund Transfer to Fund #438	581438-00000	-	-	-	-	-	-
Interfund Transfer to Fund #605	581605-00000	-	-	-	-	-	-
Transfer to Water	591438-00000	-	-	-	-	-	-
Totals		$ -	$ 3,595,000	$ -	$ 3,595,000	$ 3,095,000	$ 500,000
Total Expenditures		$ 33,447,514	$ -	$ -	$ 33,447,514	$ 3,095,000	$ 30,352,514

CITY OF PORT ST. LUCIE
UTILITIES SERIES 2006 CIP BOND FUND #445
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 Budget	2014-2015 Budget Amendment 1 & 2		2014-2015 Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4450003-389000-00000	$ -	$ 1,560,000		$ 1,560,000	$ -	$ 1,560,000
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	-	-		-	11,550	(11,550)
Total Revenues		$ -	$ 1,560,000		$ 1,560,000	$ 11,550	$ 1,548,450

EXPENDITURES:		2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 Revised Budget	Actual Expenses and Encumbrances	Available Budget
WATER -PLANT OPERATION #445-3310							
Operating Expense		$ -	$ -	$ -	$ -	$ -	$ -
Buildings - McCarty Ranch	562000-Y1314	-	215,000	-	215,000	212,868	2,132
Improvements OTB - McCarty Ranch	563000-Y1314	-	485,000	24,843	509,843	364,958	144,885
Office Furniture - McCarty Ranch	564200-Y1314	-	-	-	-	-	-
Other Machinery & Equip. - McCarty Ranch	564400-Y1314	-	-	-	-	-	-
Totals		$ -	$ 700,000	$ 24,843	$ 724,843	$ 577,826	$ 147,017
WATER DISTRIB. - PREVENTIVE MAINT. #445-3316							
Bayshore Water Main Replacement	563004-Y1117	$ -	$ -	$ -	$ -	$ -	$ -
Midway Road Line Relocation	563004-Y1122	$ -	$ 640,000	$ 4,890	$ 644,890	$ 312,756	$ 332,134
Totals		$ -	$ 640,000	$ 4,890	$ 644,890	$ 312,756	$ 332,134
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	$ -	$ 200,000	$ -	$ 200,000	$ 114,525	$ 85,475
Midway Road Line Relocation	563004-Y1122	-	10,000	-	10,000	630	9,370
Improvements OTB - Midport Road	563000-Y1122	-	10,000	-	10,000	-	10,000
Totals		$ -	$ 220,000	$ -	$ 220,000	$ 115,155	$ 104,845
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		$ -	$ 1,560,000	$ 29,733	$ 1,589,733	$ 1,005,738	$ 583,995

CITY OF PORT ST. LUCIE
A/C PIPE REPLACEMENT CIP FUND #447
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 ------- Budget	2014-2015 Budget Amendment 1 & 2		2014-2015 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
Cash Carryforward	4470003-389000-00000	$ -	$ -		$ -	$ -	$ -
Interest	All Interest Collected	-	-		-	-	-
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		$ -	$ -		$ -	$ -	$ -

EXPENDITURES:		2014-2015 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
WATER DISTRIBUTION - PREV. MAINT. #447-3316							
Improvements OTB - Construction	563000-Y1206	$ -	$ -	$ -	$ -	$ -	$ -
Improvements OTB - Survey & Design	563004-Y1206	-	-	-	-	-	-
Other Machinery & Equip.	564400-Y1206	-	-	-	-	-	-
Totals		$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfer	4478100-591439-00000	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures		$ -	$ -	$ -	$ -	$ -	$ -

CITY OF PORT ST. LUCIE
GENERAL CAPITAL IMPROVEMENT FUND #301
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 ------- Budget	2014-2015 Budget Amendment 1 & 2		2014-2015 ------- 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	-	-		-	3,403	(3,403)
Public Impact Fees	3010003-363205-00000	-	-		-	-	-
Property Damage	3010003-369001-00000	-	-		-	-	-
Interfund Transfer from #001	3010003-381001-00000	-	-		-	-	-
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	464,799	-		464,799	-	464,799
Total Revenues		$ 464,799	$ -		$ 464,799	$ 3,403	$ 461,396

EXPENDITURES:		2014-2015 ------- Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 ------- Revised Budget	Actual Expenses and Encumbrances	Available Budget
INFORMATION SERVICES - CITY HALL - #301 - 1320							
Data Center Renovation @ Civic Center	534000-00000	$ 356,000	$ -	$ -	$ 356,000	$ -	$ 356,000
Totals		$ 356,000	$ -	$ -	$ 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	$ -	$ -	$ -	$ -	$ -	$ -
Totals		$ -	$ -	$ -	$ -	$ -	$ -
Contingency	501000-00000	$ 108,799	$ -	$ -	$ 108,799	$ -	$ 108,799
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		$ 108,799	$ -	$ -	$ 108,799	$ -	$ 108,799
Total Expenditures		$ 464,799	$ -	$ -	$ 464,799	$ -	$ 464,799

CITY OF PORT ST. LUCIE
ROAD & BRIDGE CAPITAL IMPROVEMENT FUND #304
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2		2014-2015 Revised Budget	Actual YTD Collected	Uncollected Balance
Ad Valorem Taxes	3040003-311100-02014	$ 3,609,255	$ -		$ 3,609,255	$ 3,636,076	$ (26,821)
Gas Tax - .02 cents	3040003-312415-98401	1,365,000	-		1,365,000	1,496,948	(131,948)
Gas Tax - .03 cents	3040003-312416-00101	2,025,000	-		2,025,000	2,245,422	(220,422)
Res. Roads PSL Impact Fee	3040003-324312-00000	550,000	-		550,000	666,330	(116,330)
Com. Roads PSL Impact Fee	3040003-324322-00000	550,000	-		550,000	379,626	170,374
SW District 2 Due on Sale Assessment	3040003-325100-00000	147,500	(147,500)		-	-	-
FDOT Grant - Savona Blvd. Sidewalks-Gatlin to Becker	3040003-334493-Y1307	-	-		-	986,582	(986,582)
FDOT Grant - Bayshore Blvd. Sidewalks	3040003-334493-Y1308	558,924	-		558,924	472,789	86,135
FDOT Grant - Cashmere Blvd. Sidewalks	3040003-334493-Y1317	-	-		-	295,834	(295,834)
JPA Agreement-US 1 Bus Shelters	3040003-334493-Y1334	-	-		-	29,095	(29,095)
Reimbursement FDOT - Stimulus Funds	3040003-335901-00000	2,889,500	-		2,889,500	27,946	2,861,554
Interest Income	Total of all Interest collected	15,000	-		15,000	62,948	(47,948)
LCI Construction-Signal Selvitz & Bayshore	3040003-366014-26028	-	40,000		40,000	40,000	-
Cumberland Farm-Del Rio Sidewalk	3040003-366039-Y1406	6,215	-		6,215	-	6,215
California L&R Lane Improvements	3040003-366040-00000	135,021	-		135,021	-	135,021
Racetrack Chapman	3040003-366042-Y1320	-	-		-	40,000	(40,000)
Developer Contribution Mariposa Sidewalk-Lennard to Pear	3040003-366105-Y1215	-	-		-	19,755	(19,755)
Interfund Transfer	3040003-381126-00000	-	147,500		147,500	147,500	-
Budgeted Cash Carryforward	3040003-389000-00000	1,645,237	2,296,258		3,941,495	-	3,941,495
Total Revenues		$ 13,496,652	$ 2,336,258		$ 15,832,910	$ 10,546,849	$ 5,286,061

EXPENDITURES:		2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 Revised Budget	Actual Expenses and Encumbrances	Available Budget
OPERATIONS/ADMINISTRATION - ENGINEERING - #304-4105							
Professional Services	531000-00000	$ 200,000	$ (152,278)	$ 925	$ 48,647	$ 38,880	$ 9,767
Professional Services-City Funded Sidewalk Program	531000-Y1420	-	10,864	-	10,864	10,803	61
Contractual Services - New Sidewalks	534000-00000	950,000	(881,857)	-	68,143	57,205	10,938
Other Current Charges	549000-00000	-	1,000	-	1,000	1,000	-
Land Purchase	561000-00000	-	519,808	-	519,808	519,808	0
Buildings	562000-00000	-	515,189	-	515,189	515,188	1
Improvements OTB	563000-00000	-	20,000	-	20,000	-	20,000
Improvements OTB - Savona Sidewalks - Gatlin to Becker	563000-Y1307	1,857,391	(237,856)	-	1,619,535	1,582,892	36,643
Improvements OTB - Savona Sidewalks - Gatlin to Becker	563005-Y1307	-	237,856	13,280	251,136	250,620	516
Improvements OTB - Bayshore Sidewalks	563000-Y1308	-	468,841	-	468,841	414,441	54,400
Improvements OTB - Bayshore Sidewalks	563005-Y1308	558,924	(468,841)	4,450	94,533	84,418	10,115
Traffic Control Devices - Bayshore Sidewalks	564500-Y1308	-	45,342	-	45,342	45,342	1
Improvements OTB - Cashmere Sidewalks	563000-Y1317	431,825	(85,061)	-	346,764	234,165	112,599
Improvements OTB - Cashmere Sidewalks	563005-Y1317	-	85,061	2,990	88,051	77,621	10,430
Improvements OTB - US 1 Bus Shelter	563000-Y1334	371,615	-	-	371,615	-	371,615
Improvements OTB - US 1 Bus Shelter	563005-Y1334	-	-	36,902	36,902	36,902	(0)
Improvements OTB - Cameo Sidewalks	563000-Y1406	-	100	-	100	100	-
Improvements OTB - Cameo Sidewalks	563005-Y1406	95,250	(100)	60,414	155,564	60,414	95,150
Improvements OTB - Darwin Sidewalks	563000-Y1407	1,001,775	-		1,001,775	998,418	3,357
Improvements OTB - Darwin Sidewalks	563005-Y1407	-	-	37,270	37,270	37,270	0
Improvements OTB - DelRio Sidewalks	563005-Y1409	6,215	-	56,908	63,123	56,908	6,215
Improvements OTB - City Funded Sidewalk Program	563000-Y1420	-	1,381,760	-	1,381,760	520,603	861,157
Improvements OTB - City Funded Sidewalk Program	563005-Y1420	-	207,376	-	207,376	232,505	(25,129)
Improvements OTB - Sidewalk-Selvitz-Bayshore to N. Mace	563005-Y1509	-	100,000	-	100,000	6,089	93,911
Roadways - Professional PSL Blvd. S Gatlin to Becker	568813-29008	663,547	-	-	663,547	-	663,547
Totals		$ 6,136,542	$ 1,767,204	$ 213,138	$ 8,116,884	$ 5,781,590	$ 2,335,295
TRAFFIC CONTROL AND IMPROVEMENTS - #304 - 4121							
Professional Services	531000-00000	$ 30,000	$ (30,000)	$ -	$ -	$ -	$ -
Other Contractual Services	534000-00000	1,138,946	(476,503)	-	662,443	322,721	339,722
Bridge Maintenance	534121-00000	100,000	50,000	-	150,000	83,560	66,440
Repair & Maintenance	546300-Y1224	-	22,687	-	22,687	22,686	1
Operating Supplies	552000-00000	-	70,926	-	70,926	52,507	18,419
Vehicles	564100-00000	140,000	-	-	140,000	-	140,000

CITY OF PORT ST. LUCIE
ROAD & BRIDGE CAPITAL IMPROVEMENT FUND #304
SEPTEMBER 30, 2015 (2014-2015)

		2014-2015 ------- Budget	Budget Transfers Budget Amendment 1 & 2		2014-2015 ------- Revised Budget	Actual YTD Collected	Uncollected Balance
Machinery & Equipment	564400-00000	-	8,295	-	8,295	8,295	-
Traffic Control Devices - Traffic Signal - Rd Improv. Rivergate	564500-Y1012	-	21,258	-	21,258	-	21,258
Traffic Control Devices - FDOT Highway Lighting & Maint. Grant	564500-Y1224	66,000	(22,687)	-	43,313	38,320	4,993
Water - Southbend Traffic Circle	567100-Y1318	100,000	(97,669)	3,158	5,489	5,489	0
Sewer - Southbend Traffic Circle	567200-Y1318	-	-	4,583	4,583	4,583	-
Roadways - Southbend Traffic Circle	568810-Y1318	-	103,669	67,163	170,832	169,822	1,010
Roadways - Chapman/Crescent Traffic Calming	568810-Y1320	-	25,850	-	25,850	25,850	-
Roadways - California L&R Turn Lane Improvements	568810-Y1503	-	242,740	-	242,740	209,573	33,167
Roadways Professional-Signal Selvitz & Bayshore	568813-26028	-	121,000	-	121,000	43,168	77,833
Roadways Professional - Chapman/Crescent Traffic Calming	568813-Y1320	70,000	(25,850)	-	44,150	17,000	27,150
Roadways Professional - California L&R Turn Lane Improvements	568813-Y1503	-	57,260	-	57,260	28,766	28,494
Totals		$ 1,644,946	$ 70,976	$ 74,904	$ 1,790,826	$ 1,032,339	$ 758,487
STREETS DIVISION - PUBLIC WORKS - #304-4125							
Professional Services	531000-00000	$ 200,000	$ (200,000)	$ -	$ -	$ -	$ -
Other Contractual - Annual Resurfacing Program	534000-00000	530,000	(383,090)		146,910	146,910	-
Annual Resurfacing Program	534132-00000	800,000	780,831	-	1,580,831	1,580,831	0
Repair or Installation of Sidewalk	534133-00000	25,000	72,150	-	97,150	95,902	1,248
Repair & Maintenance - Office Equipment	546200-00000	-	3,100	-	3,100	3,100	-
Repair & Maintenance - Equipment	546300-00000	-	30,000	-	30,000	19,868	10,133
Computer Software	552201-00000	-	-	-	-	2,700	(2,700)
Improvements OTB	563000-00000	-	98,069		98,069	55,360	42,709
Vehicles	564100-00000	-	167,949	-	167,949	167,949	0
Other Machinery & Equip	564400-00000	-	37,051		37,051	33,548	3,503
Machinery & Equipment Heavy	564300-00000	320,000	(115,488)		204,512	204,595	(83)
PSL Blvd & Gatlin Access Modification	563000-Y1324	443,460	(199,000)		244,460	-	244,460
Roadways Professional - PSL Blvd Gatlin Access Modification	568813-Y1324	-	199,000	1,308	200,308	200,288	20
Totals		$ 2,318,460	$ 490,572	$ 1,308	$ 2,810,340	$ 2,511,049	$ 299,291
GREENBELT & WATERWAY MAINTENANCE - PUBLIC WORKS - #304-4127							
Other Machinery & Equip	564400-00000	$ 160,000	$ 7,506	$ -	$ 167,506	$ 167,506	$ -
Roadways - PSL Blvd. Landscaping	563005-Y1321	-	-	71,689	71,689	71,689	-
Totals		$ 160,000	$ 7,506	$ 71,689	$ 239,195	$ 239,195	$ -
ROAD & BRIDGE CAPITAL IMPROVEMENT FUND - #304 - 4199							
Transportation	542000-00000	$ -	$ -	$ -	$ -	$ 524	$ (524)
Administrative Charges	549300-00000	84,053	-	-	84,053	84,048	5
SWADS Interest	572000-SWADS	364,486	-	-	364,486	3,802	360,684
Totals		$ 448,539	$ -	$ -	$ 448,539	$ 88,374	$ 360,165
Fund Transfer to Road & Bridge Operating	591104-00000	$ 2,665,000	$ -	$ -	$ 2,665,000	$ 2,665,000	$ -
Fund Transfer to CRA Fund	591175-00000	71,654	-	-	71,654	71,510	144
Contingency	501000-00000	51,511	-	-	51,511	-	51,511
Totals		$ 2,788,165	$ -	$ -	$ 2,788,165	$ 2,736,510	$ 51,655
Total Expenditures		$ 13,496,652	$ 2,336,258	$ 361,039	$ 16,193,949	$ 12,389,056	$ 3,804,893

CITY OF PORT ST. LUCIE
PARKS IMPACT FEE CAPITAL IMPROVEMENTS BUDGET - #305
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 Budget	2014-2015 Budget Amendment 1 & 2		2014-2015 Revised Budget	Actual YTD Collected	Uncollected Balance
Res. P&R PSL Impact Fee	3050003-324614-00000	$ 200,000	$ -		$ 200,000	$ 434,010	$ (234,010)
Com. P&R PSL Impact Fee	3050003-324624-00000	-	-		-	135,124	(135,124)
SLC Interlocal Agreement	3050003-337-702-00000	-	-		-	-	-
Parks Impact Fee	3050003-363471-00000	-	-		-	-	-
Interest	All Interest Collected	100	-		100	3,374	(3,274)
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	176,716	-		176,716	-	176,716
Total Revenues		$ 376,816	$ -		$ 376,816	$ 572,508	$ (195,692)

EXPENDITURES:		2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 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	-	-	-	-	-	-
Parks Equipment	564600-00000	365,000	-	-	365,000	-	365,000
Improvements OTB - Canal Park Boat Launching Facilities	563005-26036	-	-	-	-	-	-
Parks Equipment - Kiwanis Park Playground	564600-Y1109	-	-	-	-	-	-
Parks Equipment - Whitmore Park Playground	564600-Y1013	-	-	-	-	-	-
Totals		$ 365,000	$ -	$ -	$ 365,000	$ -	$ 365,000
CONTINGENCY FUND - #305-8000							
Contingency for Future Years/Debt Reduction	3058000-00000	$ 11,816	$ -	$ -	$ 11,816	$ -	$ 11,816
Totals		$ 11,816	$ -	$ -	$ 11,816	$ -	$ 11,816
INTERFUND TRANSFER - #305-8100							
Interfund Transfer	3058100-591110-00000	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to Parks MSTU Fund	3058100-591307-00000	-	-	-	-	-	-
Totals		$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures		$ 376,816	$ -	$ -	$ 376,816	$ -	$ 376,816

CITY OF PORT ST. LUCIE
PARKS MSTU CAPITAL IMPROVEMENTS BUDGET - #307
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 Budget	2014-2015 Budget Amendment 1 & 2		2014-2015 Revised Budget	Actual YTD Collected	Uncollected Balance
FIND Grant - Canal Park Boat Launching Facility	3070003-334708-26036	$ -	$ -		$ -	$ 302,426	$ (302,426)
Shared Revenue- .2313 Mill	3070003-338507-00000	1,444,064	-		1,444,064	1,395,763	48,301
Interest	All Interest Collected	18,000	-		18,000	31,779	(13,779)
Unrealized Appreciation	3070003-367003-00000	-	-		-	-	-
Contribution from CDBG	3070003-369901-00000	-	-		-	-	-
Interfund Transfer	3070003-381001-00000	-	-		-	-	-
Interfund Transfer	3070003-381305-00000		-		-	-	-
Interfund Transfer	3070003-381608-00000		-		-	-	-
Financing Proceeds	3070003-384909-00000	-	-		-	-	-
Cash Carryforward	3070003-389000-00000	3,394,777	65,385		3,460,162	-	3,460,162
Total Revenues		$ 4,856,841	$ 65,385		$ 4,922,226	$ 1,729,968	$ 3,192,258

EXPENDITURES:		2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 Revised Budget	Actual Expenses and Encumbrances	Available Budget
RAVENSWOOD RECREATION CENTER - #307-7203							
Personal Services - Construction		$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense		-	-	-	-	587	(587)
Land	561000-00000	-	-	-	-	-	-
Totals		$ -	$ -	$ -	$ -	$ 587	$ (587)
PARKS DEPARTMENT - #307-7210							
Torino Park - Professional Services	531000-26016	$ 15,000	$ (15,000)	$ -	$ -	$ -	$ -
Buildings - Purchase of Civic Center and Village Square	562000-00000	3,300,000	-	-	3,300,000	3,300,000	-
Improvements OTB	563000-00000	-	-	-	-	-	-
Improvements OTB - Dog Park - Lyngate	563000-Y1322	-	-	-	-	-	-
Improvements OTB - Resurface Stripe Tennis Cts. Sportsmans	563000-Y1403	-	-	-	-	-	-
Improvements OTB - Canal Park Boat Launching Facility	563000-26036	-	65,385	1,446,550	1,511,935	1,482,838	29,098
Canal Park Boat Launching Facility	563005-26036	-	15,000	96,302	111,302	138,536	(27,234)
Totals		$ 3,315,000	$ 65,385	$ 1,542,852	$ 4,923,237	$ 4,921,374	$ 1,863
CONTINGENCY FUND - #307-8000							
Cost of Issuance	3074199-549005	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service	3074199-571000	-	-	-	-	-	-
Contingency for Future Years	3078000-501000	1,541,841	-	-	1,541,841	-	1,541,841
Interfund Transfer	3078100-591110	-	-	-	-	-	-
Totals		$ 1,541,841	$ -	$ -	$ 1,541,841	$ -	$ 1,541,841
Total Expenditures		$ 4,856,841	$ 65,385	$ 1,542,852	$ 6,465,078	$ 4,921,961	$ 1,543,117

CITY OF PORT ST. LUCIE
CROSSTOWN PARKWAY CIP FUND #314
SEPTEMBER 30, 2015 (2014-2015)

REVENUES:	Account Number	2014-2015 Budget	2014-2015 Budget Amendment 1 & 2		2014-2015 Revised Budget	Actual YTD Collected	Uncollected Balance
FDOT Grant - Seg. 1	3140003-334493-22004	$ -	$ -		$ -	$ -	$ -
FDOT Grant - Seg. 5	3140003-334493-26038	83,743,081	-		83,743,081	-	83,743,081
Miscellaneous	3140003-369985-00000	-	-		-	-	-
Interfund Transfer #431	3140003-381431-00000	4,700,000	-		4,700,000	-	4,700,000
Interfund Transfer #605	3140003-381605-00000	-	276		276	276	-
Bond Proceeds	3140003-384000-60156	20,100,000	-		20,100,000	-	20,100,000
Budgeted Cash Carryforward	3140003-389000-00000	11,695,521	-		11,695,521	-	11,695,521
Interest Income	Total of all Interest Collected	30,000	-		30,000	193,298	(163,298)
Total Revenues		$ 120,268,602	$ 276		$ 120,268,878	$ 193,574	$ 120,075,304

EXPENDITURES:		2014-2015 Budget	Budget Transfers Budget Amendment 1 & 2	Prior Year Encumb.	2014-2015 Revised Budget	Actual Expenses and Encumbrances	Available Budget
ROAD & STREET FACIL-ENG. OPER.-#314-4105							
Professional Services	531000-00000	$ -	$ 100,000	$ -	$ 100,000	$ -	$ 100,000
Travel - Seg 1	540400-22004	-	8,489	-	8,489	-	8,489
Transportation	542000-00000	-	54	-	54	-	54
Land-Property Acquisition Seg. 1	561000-22004	-	1,698,767	-	1,698,767	1,698,767	-
Land-Property Acquisition All Segments	561000-27010	-	-	1,981	1,981	1,981	-
Buildings - Seg. 1	463000-22004		1,156,574	-	1,156,574	1,156,573	1
Improvements OTB -Seg !	562000-22004	-	608,322		608,322	608,322	-
Bridges - Seg. 1	568800-22004	-	87,595,010	-	87,595,010	87,595,010	-
Roadways - Other Infrastructure - Seg. 1	568812-22004	115,047,396	(92,995,445)	2,680,200	24,732,151	2,651,703	22,080,448
Roadways - Professional - Seg. 1	568813-22004	-	920,000	1,290,741	2,210,741	2,202,167	8,574
Roadways - Misc. Seg. 1	568814-22004	-	907,749	-	907,749	874,761	32,988
Roadways - Misc. Property Acquisition all segments	568814-27010	-	480	-	480	466	14
Totals		$ 115,047,396	$ -	$ 3,972,923	$ 119,020,319	$ 96,789,751	$ 22,230,568
NON DEPARTMENTAL #314-4199							
Cost of Issuance	3144199-549005-60156	$ -	$ -	$ -	$ -	$ -	$ -
Road Improvement Fees	3144199-563015-00000	224,934	-	-	224,934	226,186	(1,252)
Totals		$ 224,934	$ -	$ -	$ 224,934	$ 226,186	$ (1,252)
CONTINGENCY FUND #314-8000							
Contingency for Future Years	3148000-501000-00000	$ 4,388,015	$ 276	$ -	$ 4,388,291	$ -	$ 4,388,291
Totals		$ 4,388,015	$ 276	$ -	$ 4,388,291	$ -	$ 4,388,291
INTERFUND TRANSFERS #314-8100							
Interfund Transfer to 440	3148100-581440-00000	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfer to General Fund	3148100-591001-00000	-	-	-	-	-	-
Interfund Transfer to Road & Bridge Operating Fund	3148100-591104-00000	608,257	-	-	608,257	608,257	-
Totals		$ 608,257	$ -	$ -	$ 608,257	$ 608,257	$ -
Total Expenditures		$ 120,268,602	$ 276	$ 3,972,923	$ 124,241,801	$ 97,624,194	$ 26,617,607

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
LAW ENFORCEMENT IMPACT FUND - #109
SEPTEMBER 30, 2015

	AUDITED 2012-13 *****	AUDITED 2013-14 *****	BUDGET 2014-15 *****	Y-T-D 2014-15 *****
REVENUES & SOURCES:				
Impact Fee Revenue	$81,778	$192,439	$200,000	$224,926
Interest Income	275	709	0	2,663
Budgeted Cash Carryforward	0	0	186,961	0
Totals	$82,054	$193,148	$386,961	$227,590
EXPENDITURES:				
2105 - Services Bureau				
Operating Expense	$0	$120	$0	$0
Capital Outlay	0	1,430	0	0
Totals	0	1,550	0	0
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	0	3,193	0	0
Capital Outlay	0	4,630	0	0
Totals	0	7,823	0	0
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	22,044	0	0
Totals	0	22,044	0	0
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	383,961	0
Fund Transfer - Police Warehouse	0	0	0	0
Fund Transfer - Debt - Rosser Substation	20,000	0	0	0
TOTAL EXPENDITURES	$20,000	$31,417	$386,961	$0
SURPLUS <DEFICIT>	$62,054	$161,730	$0	$227,590

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
STREET LIGHTING FUND - #111
SEPTEMBER 30, 2015

	AUDITED 2012-13	AUDITED 2013-14	BUDGET 2014-15	Y-T-D 2014-15
	**********	**********	**********	**********
REVENUES & SOURCES:				
Special Assessments	$316,815	$339,038	$355,732	$368,405
Interest Inc. & Other	687	779	850	1,708
Interfund Transfer	0	0	0	0
Budgeted Cash Carryforward	0	0	92,252	0
TOTAL	$317,502	$339,817	$448,834	$370,113
EXPENDITURES:				
Utilities	$263,573	$287,223	$414,832	$321,565
Other Operating Expenses	18,015	33,416	34,002	30,362
TOTAL	$281,587	$320,639	$448,834	$351,927
Fund Transfer	0	0	0	0
Contingency - Future Years	0	0	0	0
SURPLUS <DEFICIT>	$35,914	$19,178	$0	$18,186

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
NATIONAL POLLUTION NPDES FUND - #112
SEPTEMBER 30, 2015

	AUDITED 2012-13	AUDITED 2013-14	BUDGET 2014-15	Y-T-D 2014-15
	**********	**********	**********	**********
REVENUES & SOURCES:				
Building Permits	$0	$0	$0	$0
Culvert Fee	35,913	45,099	50,000	53,930
Interest Inc. & Other	453	523	600	1,067
Interfund Transfer	0	0	0	0
Budgeted Cash Carryforward	0	0	137,768	0
TOTAL	$36,366	$45,622	$188,368	$54,998
EXPENDITURES:				
Personal Services	$0	$0	$56,090	$55,464
Operating Expense	5,597	16,749	33,181	9,065
Administrative Credit	0	0	0	0
Capital Outlay	563	0	0	0
Contingency	0	0	99,097	0
Interfund Transfer	0	0	0	0
TOTAL	$6,159	$16,749	$188,368	$64,529
SURPLUS <DEFICIT>	$30,207	$28,874	$0	($9,531)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
NEIGHBORHOOD STABILIZATION NSP 3 FUND - #114
SEPTEMBER 30, 2015

	AUDITED 2012-13 *******	AUDITED 2013-14 *******	BUDGET 2014-15 *******	Y-T-D 2014-15 *******
REVENUES:				
NSP 3 Grant Revenue	$843,374	$1,737	($109,000)	$0
NSP 3 Cash Carryforward	0	0	857,819	0
Fund Transfer - Med. Ins. Fund	0	0	201	201
Proceeds from Sale of Houses	1,094,241	756,711	490,500	158,372
Gain or Loss on Sales	(1,567,978)	(1,393,687)	0	(230,943)
Refund of Prior Year	14,255	0	0	109
Interest Income & Other	381	997	0	779
Totals	$384,274	($634,242)	$1,239,520	($71,482)
EXPENDITURES:				
Personal Services	$106,079	$68,879	$79,049	$62,269
Operating Expenses	2,550	499	211,457	733
Capital Outlay	0	0	0	0
Totals	$108,629	$69,378	$290,506	$63,002
Acquisition	$1,006,504	$217,161	$467,457	$177,973
Disposition	18,158	296,785	38,636	3,542
Clearance/Demolition	12,545	0	0	0
Repair/Rehab	694,576	298,406	442,921	110,423
Rebuild	439,535	0	0	0
Totals	$2,279,948	$881,729	$1,239,520	$354,939
Property Held for Resale	($1,733,801)	($505,038)	$0	($267,187)
SURPLUS <DEFICIT>	($161,872)	($1,010,933)	$0	($159,234)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
NEIGHBORHOOD STABILIZATION FUND - #116
SEPTEMBER 30, 2015

	AUDITED 2012-13 *******	AUDITED 2013-14 *******	BUDGET 2014-15 *******	Y-T-D 2014-15 *******
REVENUES:				
Neighborhood Stabilization Grant	$0	$357,721	$366,500	$100,995
Interest Income & Other	6,074	2,279	0	3,134
Property Damage	812	0	0	0
Gain or Loss on Sales	(2,520,728)	(1,623,060)	0	(2,555,011)
Refund of Prior Year	0	510	0	177
Proceeds from Sale of Houses	1,395,043	739,168	817,500	1,271,736
NSP Property Payoff	15,409	33,263	0	68,326
Interfund Transfer	0	0	708	708
Budgeted Cash Carryforward	0	0	877,622	0
Totals	($1,103,391)	($490,120)	$2,062,330	($1,109,936)
EXPENDITURES:				
Personal Services	$275,844	$260,386	$207,663	$133,601
Operating Expenses	30,377	29,582	94,804	29,429
Capital Outlay	0	733	0	0
Totals	$306,220	$290,701	$302,467	$163,031
NSP Projects	$3,720,224	$2,718,643	$1,759,863	$645,544
Interfund Transfer	0	0	0	0
Contingency	0	0	0	0
Totals	$4,026,444	$3,009,344	$2,062,330	$808,575
Property Held for Resale	($1,335,298)	($2,262,609)	$0	($597,591)
SURPLUS <DEFICIT>	($3,794,538)	($1,236,855)	$0	($1,320,920)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
C.D.B.G. FUND - #118
SEPTEMBER 30, 2015

	AUDITED 2012-13 *******	AUDITED 2013-14 *******	BUDGET 2014-15 *******	Y-T-D 2014-15 *******
REVENUES:				
CDBG Grant	$778,038	$612,162	$1,819,935	$1,124,594
CDBG Disaster Funding	0	0	0	0
Fines & Forfeitures	0	0	16,335	16,335
Interest Income	0	0	0	0
Interfund Transfer	0	0	241	241
Budgeted Cash Carryforward	0	0	0	0
Totals	$778,038	$612,162	$1,836,511	$1,141,170
EXPENDITURES:				
Personal Services	$86,088	$89,578	$96,768	$99,257
Operating Expenses	4,711	21,388	295,827	5,515
Capital Outlay	0	733	0	0
Totals	$90,799	$111,699	$392,595	$104,772
Council Designated Projects	$678,737	$531,649	$1,443,675	$1,171,301
Water & Sewer Assessment Projects	0	0	0	0
Interfund Transfer	0	0	0	0
Contingency	0	0	241	0
Totals	$769,536	$643,348	$1,836,511	$1,276,073
SURPLUS <DEFICIT>	$8,502	($31,185)	$0	($134,903)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
S.H.I.P. FUND - #119
SEPTEMBER 30, 2015

	AUDITED 2012-13	AUDITED 2013-14	BUDGET 2014-15	Y-T-D 2014-15
	**********	**********	**********	**********
REVENUES & SOURCES:				
SHIP Grant	$375,187	$327,529	$787,175	$523,405
Interest Income	648	1,705	938	5,022
Refund of Prior Year Expenditures	89,203	69,063	44,634	87,372
Unrealized Appreciation	1,438	0	0	0
Interfund Transfer	0	0	70	70
Budgeted Cash Carryforward (Housing $'s)	0	0	136,040	0
Budgeted Cash Carryforward (Administrative $'s)	0	0	17,293	0
Totals	$466,477	$398,297	$986,150	$615,869
EXPENDITURES:				
Personal Services	$12,611	$18,891	$52,996	$48,299
Operating Expense	4,575	1,943	48,782	3,811
Capital Outlay	0	0	0	0
Interfund Transfer	0	0	0	0
Totals	$17,186	$20,834	$101,778	$52,110
Housing Projects	$152,734	$249,891	$884,372	$595,356
Totals	$169,921	$270,726	$986,150	$647,466
SURPLUS <DEFICIT>	$296,556	$127,571	$0	($31,596)

(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	$42,083	$36,291	$98,289	$56,960
Grant Admin. Expenses	17,186	20,834	101,778	52,110
	$24,897	$15,457	($3,489)	$4,851

Housing Project Funds	Y-T-D 2010-11	Y-T-D 2011-12	BUDGET 2012-13	Y-T-D 2012-13
Housing Project Revenue	$424,394	$362,006	$887,861	$558,909
Housing Project Expenses	152,734	249,891	884,372	595,356
	$271,659	$112,114	$3,489	($36,447)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
COMMUNITY REDEVELOPMENT AGENCY FUND - #175
SEPTEMBER 30, 2015

	AUDITED 2012-13	AUDITED 2013-14	BUDGET 2014-15	Y-T-D 2014-15
	**********	**********	**********	**********
REVENUES & SOURCES:				
Ad Valorem Taxes from Other Agencies	$753,687	$779,399	$878,382	$892,590
Interest Income & Other	23,725	22,876	25,000	20,301
Interfund Transfers	487,871	504,615	568,696	564,777
Unrealized Appreciation	43,531	0	0	0
Proceeds from Sale of Fixed Assets	1,000,000	2,711,570	3,300,000	3,300,000
Budgeted Cash Carryforward	0	0	148,284	0
TOTAL	$2,308,814	$4,018,459	$4,920,362	$4,777,667
EXPENDITURES:				
Personal Services	$0	$11,735	$137,079	$136,484
Operating Expenses	289,933	292,674	384,063	347,675
Capital Outlay	0	0	0	0
Interfund Transfer	0	0	0	0
Debt Service	4,283,438	4,325,663	4,333,725	4,333,725
Budgeted Contingency	0	0	65,495	0
TOTAL	$4,573,370	$4,630,072	$4,920,362	$4,817,884
SURPLUS <DEFICIT>	($2,264,557)	($611,612)	$0	($40,216)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
GOLF COURSE FUND - #421
SEPTEMBER 30, 2015

	AUDITED 2012-13	AUDITED 2013-14	BUDGET 2014-15	Y-T-D 2014-15	% OF BUDGET
	**********	**********	**********	**********	**********
OPERATING REVENUES					
Greens Fees	$1,245,302	$1,128,321	$1,374,426	$1,388,207	101.0%
Driving Range Fees	38,937	36,522	45,000	50,465	112.1%
Golf Lesson Fees	11,115	5,105	10,000	5,160	51.6%
Golf Cart Fees	0	0	20,000	24,868	124.3%
Memberships	65,577	61,377	71,250	65,605	92.1%
Merchandise	69,384	66,475	94,724	111,072	117.3%
Misc. Revenue	39,835	155,936	45,500	37,572	82.6%
Sub Total	$1,470,150	$1,453,736	$1,660,900	$1,682,949	101.3%
NON-OPERATING REVENUES					
Sale of Surplus Equipment	$1,724	$0	$0	$1,425	#DIV/0!
Unrealized Appreciation	12	0	0	0	#DIV/0!
Interest Income	2,348	2,590	2,000	3,799	189.9%
Concessionaire Rental	8,550	17,791	12,000	12,283	102.4%
Property Damage	0	0	500	0	0.0%
Gain or Loss on Sales	0	0	0	8,000	#DIV/0!
Visa Procurement	0	0	8,000	7,283	91.0%
Budgeted Cash Carryforward	0	0	177,796	0	0.0%
Interfund Transfer Medical Ins. Fund	0	0	1,646	1,646	100.0%
Sub Total	$12,634	$20,381	$201,942	$34,436	17.1%
Total Revenues & Sources	$1,482,784	$1,474,117	$1,862,842	$1,717,384	92.2%
EXPENDITURES:					
2500 - Emergency & Disaster Relief Hurricane Jeanne & Wilma					
Salaries & Benefits	$13	$0	$0	$0	#DIV/0!
Operating Expense	0	0	0	0	#DIV/0!
Totals	13	0	0	0	#DIV/0!
7250 - Maintenance					
Salaries & Benefits	$312,024	$283,060	$352,112	$324,708	92.2%
Operating Expense	437,145	411,431	429,362	426,275	99.3%
Capital Outlay	23,505	202,326	30,995	30,898	99.7%
Totals	772,674	896,817	812,469	781,881	96.2%
7251 - Operations					
Salaries & Benefits	228,789	231,063	261,727	234,295	89.5%
Operating Expense	356,217	419,897	375,783	378,606	100.8%
Capital Outlay	0	119,920	1,500	889	59.3%
Totals	585,006	770,879	639,010	613,790	96.1%
4199 - Non Departmental					
Operating Expense	67,161	0	0	0	#DIV/0!
Capital Outlay	0	0	0	0	#DIV/0!
Admin Charge	135,084	145,908	159,934	159,936	100.0%
Debt Service	0	4,919	43,091	3,925	
Depreciation & Amortization (non-cash)	259,625	271,916	0	282,160	#DIV/0!
Totals	461,869	422,743	203,025	446,021	219.7%
Fund Transfer	0	0	0	0	#DIV/0!
Contingency - Future Years	0	0	208,338	0	0.0%
Totals	$1,819,563	$2,090,439	$1,862,842	$1,841,693	98.9%
SURPLUS <DEFICIT>	($336,779)	($616,322)	$0	($124,309)	

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
POLICE FORFEITURE FUND - #603
SEPTEMBER 30, 2015

	AUDITED 2012-13	AUDITED 2013-14	BUDGET 2014-15	Y-T-D 2014-15
	**********	**********	**********	**********
REVENUES & SOURCES:				
Confiscated Property Revenue	$89,741	$103,375	$47,951	$110,065
Interest Inc. & Other	3,533	5,841	0	1,900
Unrealized Appreciation	225	0	0	0
Budgeted Cash Carryforward	0	0	38,342	0
Totals	$93,499	$109,216	$86,293	$111,965
EXPENDITURES:				
2105 - Law Enforcement - Community Service				
Operating Expense	$12,010	$0	$0	$0
Capital Outlay	22,590	19,000	0	0
Totals	34,600	19,000	0	0
2110 - Law Enforcement - Administrative				
Operating Expense	22,227	20,700	16,000	16,230
Capital Outlay	0	0	0	0
Totals	22,227	20,700	16,000	16,230
2112 - Law Enforcement - Special Investigations Unit				
Operating Expense	400	240	0	0
Capital Outlay	0	27,260	0	2,421
Totals	400	27,500	0	2,421
2115 - Law Enforcement Criminal Investigation				
Personal Services	(397)	0	0	0
Operating Expense	25,156	39,522	60,293	36,685
Capital Outlay	904	3,042	0	0
Totals	25,664	42,564	60,293	36,685
2130 - Law Enforcement Neighborhood Patrol				
Personal Services	0	0	0	0
Operating Expense	42,889	7,000	0	500
Capital Outlay	14,870	7,861	0	0
Totals	57,759	14,861	0	500
6200 - Law Enforcement - Animal Control				
Capital Outlay	0	600	0	0
Capital Outlay	0	27,163	0	0
Totals	0	27,763	0	0
Contingency	0	0	0	0
Transfer to General Fund #001	10,000	10,000	10,000	10,000
Total Expenditures	$150,649	$162,388	$86,293	$65,836
SURPLUS <DEFICIT>	($57,150)	($53,172)	$0	$46,129

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
MEDICAL FUND - #605
SEPTEMBER 30, 2015

	AUDITED 2012-13	AUDITED 2013-14	BUDGET 2014-15	Y-T-D 2014-15
	**********	**********	**********	**********
REVENUES & SOURCES:				
Employee Contributions	$1,305,703	$1,656,852	$2,018,095	$1,901,489
Employer Contributions	11,621,363	11,708,188	12,156,905	12,216,924
Contributions from OPEB	0	0	0	0
Non-Employee Revenue	0	404,311	420,000	390,586
BCBS Wellness Program	0	50,000	50,000	62,847
Pharmacy Claims	0	203,578	150,000	188,446
Fund Transfers	807,900	492,446	492,446	492,446
Unrealized Appreciation	1,222	0	0	0
Refund of Prior Year	0	1,013	0	0
Excess Liability	1,895,884	49,126	0	0
Miscellaneous	0	2,618	0	0
Interest Inc. & Other	136,178	26,828	25,000	44,805
Total Revenues	15,768,250	14,594,960	15,312,446	15,297,544
Budgeted Cash Carryforward	0	0	5,149,888	0
Total Revenues and Sources	$15,768,250	$14,594,960	$20,462,334	$15,297,544
EXPENDITURES:				
Insurance Program				
Administrative Charges	$662,516	$608,221	$625,842	$625,841
Administrative Charges - City	0	82,212	86,333	86,328
Health Insurance Claims	12,264,025	11,215,363	12,582,092	12,329,773
Stop Loss Insurance	432,186	671,998	733,373	733,373
Other Insurance Costs	228,224	817,105	1,125,518	1,126,132
Depreciation	0	0	0	5,614
Interfund Transfers	0	510	257,412	257,476
Budgeted Contingency	0	0	3,612,184	0
Total	$13,586,950	$13,395,410	$19,022,754	$15,164,537
Clinic Program				
Personal Services	$0	$1,912	$2,893	$2,892
Operating Expense	949,032	1,207,964	1,070,949	1,067,563
Capital Outlay	0	3,612	365,738	365,737
Total	$949,032	$1,213,487	$1,439,580	$1,436,192
Total Expenditures	$14,535,982	$14,608,897	$20,462,334	$16,600,729
SURPLUS <DEFICIT>	$1,232,269	($13,937)	$0	($1,303,185)

CITY OF PORT ST. LUCIE
OPERATING STATEMENT
CONSERVATION TRUST FUND - #608
SEPTEMBER 30, 2015

	AUDITED 2012-13	AUDITED 2013-14	BUDGET 2014-15	Y-T-D 2014-15
	**********	**********	**********	**********
REVENUES & SOURCES:				
Conservation Fees	$220,013	$36,800	$220,000	$316,742
Interest Income	1,571	2,547	2,500	5,925
Unrealized Appreciation	5,619	0	0	0
Budgeted Cash Carryforward	0	0	389,203	0
Totals	$227,203	$39,347	$611,703	$322,667
EXPENDITURES:				
Operating Expense	$20,000	$10,000	$20,000	$25,006
Capital Outlay	0	0	0	0
Totals	20,000	10,000	20,000	25,006
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	44,426	0	0
Contingency - Future Years	0	0	591,703	0
Totals	$20,000	$54,426	$611,703	$25,006
SURPLUS <DEFICIT>	$207,203	($15,079)	$0	$297,661