

CITY OF PORT ST. LUCIE, FLORIDA
Statement of Revenues and Expenditures
General Fund
Quarterly Report - September (4th Quarter - Unaudited)

	2020-21 Audited	2021-22 Audited	FISCAL YEAR 2022-23		
			Adopted Budget	4th Quarter Unaudited	% of Budget
Revenues					
Taxes (Note: 1)	75,908,364	83,012,307	93,311,271	97,855,496	104.87%
Licenses and Permits	14,221,466	15,300,027	13,325,971	16,525,949	124.01%
Intergovernmental	20,893,998	23,371,956	19,085,483	24,415,896	127.93%
Charges for Services	4,403,717	5,023,316	4,069,995	2,567,026	63.07%
Fines and Forfeitures	1,044,879	998,487	914,800	1,155,681	126.33%
Miscellaneous	2,200,531	3,238,810	2,385,787	4,509,880	189.03%
Other (Note: 2)	62,731,586	11,777,067	34,735,648	12,501,964	35.99%
Total revenues	181,404,539	142,721,968	167,828,955	159,531,890	95.06%
Expenditures					
Personnel Services	71,198,035	75,394,776	88,079,407	87,070,473	98.85%
Operating Expenses	23,094,925	25,937,900	32,849,723	28,915,986	88.03%
Capital Outlay	4,805,711	3,045,965	3,818,635	3,447,656	90.29%
Debt	5,226,122	9,898,502	9,124,146	9,690,134	106.20%
Other	4,040,000	-	1,972,000	-	N/A
Other - Non Operating	11,709,202	71,404,671	31,985,044	31,157,095	97.41%
Total Expenditures	120,073,995	185,681,814	167,828,955	160,281,344	95.50%
Surplus/Deficit				(749,453)	
Fund Balance - Beginning				76,860,070	
Fund Balance - Ending (Note 3 & 4)				<u>76,110,617</u>	

Notes:

- 1: The majority of Ad Valorem Taxes are collected within the first quarter of each fiscal year (70%), while other taxes collected run two months behind.
- 2: **Other** represents interfund transfers (administrative fees from other operating funds) and bond proceeds for various CIP Projects in the 2020-21 YTD column (both revenues and expenses).
- 3: Fund Balance includes 20% designated reserves of \$23,329,669.
- 4: ARPA Funds will be included in future budget amendments.

CITY OF PORT ST. LUCIE, FLORIDA
Statement of Revenues and Expenditures
Road & Bridge Fund
Quarterly Report - September (4th Quarter - Unaudited)

	2020-21 Audited	2021-22 Audited	FISCAL YEAR 2022-23		
			Approved Budget	4th Quarter Unaudited	% of Budget
Revenues					
Taxes (Note: 1)	10,369,352	11,266,682	12,437,788	12,458,279	100.16%
Licenses and Permits	26,000	24,000	24,000	57,200	238.33%
Intergovernmental	1,971,126	2,727,556	2,024,202	2,610,005	128.94%
Charges for Services	753,699	1,057,721	3,631,200	2,691,421	74.12%
Miscellaneous	435,047	45,785	427,965	774,842	181.05%
Other (Note: 2)	1,077,245	2,462,264	670,715	-	N/A
Total revenues	14,632,469	17,584,008	19,215,870	18,591,746	96.75%
Expenditures					
Personnel Services	5,024,571	5,211,539	6,871,930	7,078,072	103.00%
Operating Expenses	5,705,211	6,630,700	9,395,437	9,050,200	96.33%
Capital Outlay	160,202	332,461	278,476	181,576	65.20%
Reserves	2,176,000	-	1,090,276	-	N/A
Other - Non Operating (Note: 2)	1,052,904	3,343,141	1,579,751	1,628,721	103.10%
Total Expenditures	14,118,888	15,517,841	19,215,870	17,938,570	93.35%
Surplus/Deficit				653,177	
Fund Balance - Beginning Fund				7,951,795	
Balance - Ending (Note: 3)				<u>8,604,972</u>	

Notes:

1. The majority of Ad Valorem Taxes are collected within the first quarter of each fiscal year (70%).
2. **Other** revenue and expenditures represents interfund transfers and use of reserves.
3. Fund Balance includes 17% designated reserves of \$2,679,772.

CITY OF PORT ST. LUCIE, FLORIDA
Statement of Revenues and Expenditures
Building Fund
Quarterly Report - September (4th Quarter - Unaudited)

	2020-21 Audited	2021-22 Audited	FISCAL YEAR 2022-23		
			Approved Budget	4th Quarter Unaudited	% of Budget
Revenues					
Licenses and Permits	17,372,789	19,733,867	17,252,285	14,035,475	81.35%
Intergovernmental	27,647	-	-	2,183	N/A
Fines and Forfeitures	307,394	276,725	267,065	156,993	58.78%
Miscellaneous	453,790	(596,088)	985,866	1,563,886	158.63%
Total revenues	18,197,511	19,414,505	18,505,216	15,758,537	85.16%
Expenditures					
Personnel Services	7,229,074	7,701,834	10,374,016	8,819,201	85.01%
Operating Expenses	2,254,737	2,763,287	1,325,671	1,697,183	128.02%
Capital Outlay	350,909	112,891	280,000	77,274	27.60%
Other - Non Operating (Note: 1)	920,961	1,698,646	1,254,563	1,254,562	100.00%
Reserves			5,270,966	-	N/A
Total Expenditures	10,766,246	12,276,658	18,505,216	11,848,220	64.03%
Surplus/Deficit				3,910,317	
Fund Balance - Beginning				<u>36,188,717</u>	
Fund Balance - Ending - Note: 2				<u><u>40,099,034</u></u>	

Notes:

- Other** represents interfund transfers and use of reserves.
- Fund Balance includes 50% designated reserves of \$5,849,844.

CITY OF PORT ST. LUCIE, FLORIDA
Statement of Revenues and Expenditures
Stormwater Fund
Quarterly Report - September (4th Quarter - Unaudited)

	2020-21 Audited	2021-22 Audited	FISCAL YEAR 2022-23		
			Approved Budget	4th Quarter Unaudited	% of Budget
Revenues					
Licenses and Permits	8,595	114,000	-	800	N/A
Intergovernmental	47,841	1,051,770	1,260,780	858,416	146.87%
Charges for Services (Note: 1)	25,717,247	26,698,730	24,374,799	25,167,947	103.25%
Miscellaneous	415,525	152,693	612,148	878,176	143.46%
Other (Note: 2)	2,000,000	1,367,756	4,017,895	861,950	21.45%
Total revenues	28,189,208	29,384,949	30,265,622	27,767,289	91.75%
Expenditures					
Personnel Services	5,836,248	5,843,172	5,503,309	5,106,972	92.80%
Operating Expenses	15,413,051	17,526,388	16,386,235	16,369,094	99.90%
Capital Outlay	-	-	3,779,748	1,510,988	39.98%
Debt (Note: 3)	938,703	885,089	2,708,550	828,079	30.573%
Other - Non Operating (Note: 2)	3,262,218	1,444,888	1,887,780	1,888,220	100.02%
Total Expenditures	25,450,220	25,699,537	30,265,622	25,703,353	84.93%
Surplus/Deficit				2,063,935	
Fund Balance - Beginning				7,373,191	
Fund Balance - Ending (Note: 4)				<u>9,437,126</u>	

Notes:

1. Revenues for Charges for Services (Stormwater Fee) are recorded in October. Other revenues for charges of services are collected when services are provided (culvert inspection fee, commercial engineering inspection fee, etc.).
2. **Other** represents interfund transfers and use of reserves.
3. Debt represents interest only.
4. Fund Balance includes 17% designated reserves of \$3,721,222.

CITY OF PORT ST. LUCIE, FLORIDA
Statement of Revenues and Expenditures
Utility Systems Fund
Quarterly Report - September (4th Quarter - Unaudited)

	2020-21 Audited	2021-22 Audited	FISCAL YEAR 2022-23		
			Adopted Budget	4th Quarter Unaudited	% of Budget
Revenues					
Charges for Services	87,929,104	96,006,232	96,058,084	101,576,696	105.75%
Miscellaneous	1,738,458	(658,608)	2,135,947	5,118,985	239.66%
Other (Note: 1)	21,630,770	25,864,083	29,234,398	11,842,180	40.51%
Total revenues	111,455,930	121,262,448	127,428,429	118,788,092	93.22%
Expenditures					
Personnel Services	21,242,554	22,479,833	26,629,292	26,364,054	99.00%
Operating Expenses	16,146,753	21,139,773	22,421,318	24,845,380	110.81%
Capital Outlay	-	-	1,758,250	2,196,897	124.95%
Debt (Note: 2)	14,515,375	14,953,421	29,918,415	13,715,279	45.84%
Other - Non Operating (Note: 1)	45,427,801	37,502,780	44,423,861	42,339,480	95.31%
Contingency	-	-	2,277,293	-	N/A
Total Expenditures	97,332,483	96,075,807	127,428,429	109,461,090	85.90%
Surplus/Deficit				9,327,003	
Fund Balance - Beginning				31,342,693	
Fund Balance - Ending (Note: 3)				<u>40,669,696</u>	

Notes:

1. **Other** represents interfund transfers and use of reserves.
- 2: Debt represents interest only.
- 3: Fund Balance includes 17% designated reserves of \$8,338,604.

CITY OF PORT ST. LUCIE, FLORIDA
Statement of Revenues and Expenditures
Golf Course Fund
Quarterly Report - September (4th Quarter - Unaudited)

	2020-21 Audited	2021-22 Audited	FISCAL YEAR 2022-23		
			Approved Budget	4th Quarter Unaudited	% of Budget
Revenues					
Intergovernmental	5,241	-	-	14,244	
Charges for Services	1,799,162	2,152,660	1,554,220	1,903,616	122.48%
Miscellaneous	24,363	92,343	96,946	115,181	118.81%
Other (Note: 1)	199,000	199,000	366,650	199,000	54.28%
Total revenues	2,027,766	2,444,003	2,017,816	2,232,041	110.62%
Expenditures					
Personnel Services	667,895	739,077	803,335	839,103	104.45%
Operating Expenses	899,700	975,638	918,837	1,071,774	116.64%
Capital Outlay	-	-	117,124	-	N/A
Debt - ECM Payment	673	594	-	1,641	N/A
Other - Non Operating (Note: 1)	424,056	175,020	178,520	178,250	99.85%
Total Expenditures	1,992,325	1,890,329	2,017,816	2,090,769	103.62%
Surplus/Deficit				141,272	
Fund Balance - Beginning				225,588	
Fund Balance - Ending				<u>366,860</u>	

Notes:

1. **Other** represents interfund transfers and use of reserves.

CITY OF PORT ST. LUCIE, FLORIDA
Statement of Revenues and Expenditures
Medical Insurance Fund
Quarterly Report - September (4th Quarter - Unaudited)

	2020-21 Audited	2021-22 Audited	FISCAL YEAR 2022-23		
			Approved Budget	4th Quarter Unaudited	% of Budget
Revenues					
Charges for Services	20,771,491	22,450,220	25,383,718	28,473,053	112.17%
Miscellaneous	99,510	15,870	255,000	293,192	114.98%
Other (Note: 1)	-	-	5,557,381	-	0.00%
Total revenues	20,872,678	22,466,090	31,196,099	28,766,246	92.21%
Expenditures					
Personnel Services	-	29,526	-	22,890	N/A
Operating Expenses	21,738,372	25,384,439	31,225,130	31,476,323	100.80%
Other - Non Operating	71,931	74,459	70,969	73,517	103.59%
Total Expenditures	21,810,303	25,488,437	31,296,099	31,572,731	100.88%
Surplus/Deficit				(2,806,485)	
Fund Balance - Beginning				9,289,608	
Fund Balance - Ending (Note: 1)				<u>6,483,123</u>	

Notes:

1. Fund Balance includes 17% desinated reserves of \$4,346,951.