

CITY OF FORT PIERCE

Final Budget Amendment

Fiscal Year 2014-2015

General Fund Revenues	Approved Budget	Increase	Decrease	Amended Budget	Percentage Over <i>Under</i> Budget
<i>Taxes</i>	18,220,166		56,113	18,164,053	0.31%
<i>Licenses and Permits</i>	345,000	85,337		430,337	24.74%
<i>Inter-Government Revenue</i>	2,860,000	600,536		3,460,536	21.00%
<i>Charges for Services</i>	200,600	60,908		261,508	30.36%
<i>Fines and Forfeitures</i>	167,500	78,430		245,930	46.82%
<i>Miscellaneous Revenues</i>	1,693,410	263,359		1,956,769	15.55%
<i>Interfund Transfers</i>	2,935,071		100,000	2,835,071	3.41%
<i>Enterprise Contributions</i>	6,887,331	131,020		7,018,351	1.90%
<i>Fund Balance</i>	1,508,000		1,122,405	385,595	74.43%
<i>Restricted Fund Balance</i>	<i>(550,000)</i>			<i>(550,000)</i>	0.00%
Totals	34,267,078	1,219,590	1,278,518	34,208,150	0.17%

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Revenues and Expenditures

Below are the major revenue categories that are responsible for the increase and decrease in revenues during the City of Fort Pierce Budget year 2014-2015.

(1) Taxes Decrease: \$56,113 or .31%

Ad valorem taxes budget to actual collection rate was 100.14% or an increase of \$16,960. Local Option Taxes were \$57,260 less than anticipated. Finally, utility and other taxes added to the decrease in tax revenue by \$15,813.

(2) Licenses and Permits Increase: \$85,337 or 24.74%

Occupational licenses collections were down \$6,121; other permits collectively increased \$91,458.

(3) Intergovernmental Revenues Increase: \$600,536 or 21.00%

The major increases are: State revenue sharing \$157,595, Half cent sales tax \$303,223 and all other intergovernmental revenue \$143,113; with a reduction only in County Shared Occupational Licenses of \$3,395.

(4) Charges for Services Increase: \$60,908 or 30.36%

Record search, investigative and application fees provided \$33,298 and community center \$50,154 in additional income. Rotation and towing missed the budget mark by \$10,425 and other services decreased \$12,119.

(5) Fines and Forfeitures Increase: \$78,430 or 46.82%

Violation of local ordinances produced \$93,005 more and alarm permit violations \$14,575 less in the fines and forfeitures category.

(6) Miscellaneous Revenues Increase: \$263,359 or 15.55%

The reductions are revenues from the State of Florida \$6,345 and City contractual services of \$166,709. The increases are as follows: other contractual \$284,861; interest, special assessments and other miscellaneous brought to the fund \$151,552 in extra revenues.

(7) Inter-fund Transfer Decrease: \$100,000 or 3.41%

General Fund did not receive the \$100,000 transfer from the Restricted Revenue Fund.

(8) Enterprise Contributions Increase: \$131,020 or 1.87%

The FPUA contribution was \$131,020 more than the budget anticipated.

(9) Fund Balance Decrease: \$1,122,405 or 74.43%

Fund balance appropriation was \$1,508,000; \$385,595 was needed to fund fiscal 2015.

CITY OF FORT PIERCE

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Fiscal Year 2014-2015

<i>General Fund Expenditures</i>	<i>Approved Budget</i>	<i>Increase</i>	<i>Decrease</i>	<i>Amended Budget</i>	<i>Percentage Over Under Budget</i>
<i>City Commission</i>	203,477		18,297	185,180	8.99%
<i>City Manager</i>	543,041	50,311		593,352	9.26%
<i>City Attorney</i>	605,108	90,541		695,649	14.96%
<i>City Clerk</i>	278,910		5,226	273,684	1.87%
<i>Administrative Services</i>	637,848		41,090	596,758	6.44%
<i>Finance</i>	684,146	24,902		709,048	3.64%
<i>MIS</i>	920,740		3,363	917,377	0.37%
<i>Planning</i>	440,387		53,027	387,360	12.04%
<i>Building & Community Response</i>	869,689		40,646	829,043	4.67%
<i>Police</i>	12,547,822		270,438	12,277,384	2.16%
<i>PW/Director's Office</i>	165,230		9,845	155,385	5.96%
<i>PW/Fleet Maintenance</i>	475,538		12,032	463,506	2.53%
<i>PW/Facilities Maintenance</i>	892,555	91,370		983,925	10.24%
<i>PW/Parks & Grounds</i>	1,881,565		81,340	1,800,225	4.32%
<i>PW/Streets & Drainage</i>	1,669,249	122,133		1,791,382	7.32%
<i>Engineering</i>	1,057,844		164,653	893,191	15.56%
<i>Riverwalk Center</i>	155,457		6,879	148,578	4.43%
<i>Administrative</i>	10,238,472	268,652		10,507,124	2.62%
Totals	34,267,078	647,908	706,836	34,208,150	0.17%

Below are the departments and an explanation for the notable **increases** and **decreases** in their expenditure budgets during the City of Fort Pierce 2014-2015 budget year.

(1) City Commission Department Decrease: \$18,297 or 8.99%

Decrease in personnel service costs due to reversal of Commissioner buy-in (employer's portion) of \$21,676 for past retirement years and increases of \$3,379 in various other expenses.

(2) City Manager Department Increase: \$50,311 or 9.26%

Additional employee added mid-year increasing personnel services cost \$53,573 and decreases in operating expenses of \$3,262.

(3) City Attorney Department Increase: \$90,541 or 14.96%

The City Attorney's budget overage is the result of non-budgeted litigation and related issues.

(4) Administrative Services Department Decrease: \$41,090 or 6.44%

Personnel changes, retirement, decreased costs \$29,757; decreases in communications \$3,089, freight and postage \$3,314 and other various operating line items \$4,930.

(5) Finance Department Increase: \$24,902 or 3.64%

Personnel changes, retirement, increased costs \$13,768; increases in contractual fees \$4,847, travel and education \$3,613 and other operating line items \$2,674.

(6) Planning Decrease: \$53,027 or 12.04%

Varying unfilled positions and personnel changes during the year resulted in savings of \$39,302; additionally, \$13,725 in savings was realized in the expenditure line items.

(7) Building & Community Response Decrease: \$40,646 or 4.67%

Increased overtime and workers comp, added \$6,395 to personnel services; demolition services decrease was \$34,391 and all other expenses decreased \$12,650.

(8) Police Department Decrease: \$270,438 or 2.16%

Savings in the Police Department consisted of \$150,217 in salaries and benefits and \$120,221 in operational expenses.

(9) PW/Facilities Maintenance Increase: \$91,370 or 10.24%

The major line item increases were contractual fees of \$59,469, building repair supplies \$27,048 and 4,853 in other operating costs.

(10) PW/ Parks & Grounds Decrease: \$81,340 or 4.32%

Personnel changes increased costs \$98,389; decreases in major line item were contractual fees \$45,618, utilities \$107,212; vehicle parts \$7,854, gas and oil \$6,661, chemicals \$7,150 and \$5,234 in other operating costs.

(11) PW/Streets & Drainage Increase: \$122,133 or 7.32%

Increased accrued wages payouts, overtime and workers comp, added \$44,456 to personnel services costs. Other increases were utilities \$115,317, and street light energy \$26,713. The budget reduction consisted of: gas and oil \$26,569, surface patching \$11,003, street supplies \$15,538 and remaining expenses \$11,243.

(12) Engineering Decrease: \$164,653 or 15.56%

An unfilled position resulted in savings of \$36,485; other budget reductions consisted of: contractual fees \$13,035, traffic signal materials \$98,703, FDOT/Closed loop \$3,490 and remaining expenses \$12,940.

(11) Administrative Department Increase: \$268,652 or 2.62%

Line item increases in the department were cost for retirement \$25,450; insurance cost \$19,073; settlements \$15,000; grants and aids \$72,799 for Christmas decorations; inter-fund transfers, (Police Grants \$122,826, for officers moved mid-year to general fund) and \$13,504 in other expenses.