

City of Fort Pierce
Final Budget Amendment
Fiscal Year 2015-2016
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 2015-2016.

(1) Taxes Increase: \$572,287 or 3.02%

Ad valorem taxes budget to actual collection rate was 100.59% or an increase of \$77,901; Local Option Taxes - \$157,894, Utility Taxes - \$335,665 and Other Taxes – \$827 were more than anticipated.

(2) Licenses and Permits Increase: \$26,395 or 7.59%

Occupational licenses collections were down **\$6,189**; other permits collectively increased \$32,584.

(3) Intergovernmental Revenues Increase: \$515,998 or 17.23%

The major increases are: State revenue sharing \$173,800, Half cent sales tax \$266,089, Casualty Insurance Premium Tax \$62,837 and all other intergovernmental revenue \$20,963; with reductions in County Shared Occupational Licenses **\$4,797**, Beverage Licenses **\$1,248** and Fuel Tax Refund **\$1,646**.

(4) Charges for Services Increase: \$87,311 or 43.31%

Record search, investigative and application fees provided \$23,400, community center \$60,265 and all other service charges \$5,121 in additional income; decrease of **\$1,475**.

(5) Fines and Forfeitures Increase: \$134,265 or 80.16%

Violation of local ordinances produced \$133,064 and Judgements and Fines \$3,201 more and alarm permit violations **\$2,000** less in the fines and forfeitures category.

(6) Miscellaneous Revenues Increase: \$192,928 or 10.59%

The reductions are revenues City contractual services of **\$107,354**. All other revenue collectively increased \$85,574.

(7) Inter-fund Transfer Decrease: \$237,770 or 8.25%

The transfer from FPRA was reduced by \$237,770, due to the debt refunding.

(8) Enterprise Contributions Decrease: \$838,470 or 11.69%

The transfer from Solid Waste was **\$855,000** less than budgeted due to unavailable funding; FPUA contribution was \$16,530 more.

(8) Fund Balance Decrease: \$1,714,194 or 2240.95%

Fund balance appropriations were \$550,000 to balance the budget, \$400,000 restricted for FY 2017 Capital Improvements and \$226,494 unrestricted. There was no appropriation needed to fund fiscal 2016, the \$400,000 and \$226,494 remain and excess or unused revenue of \$537,700 was added to fund balance.

Below are the departments and an explanation for the notable **increases** and **decreases** in their expenditure budgets during the City of Fort Pierce 2015-2016 budget year.

(1) City Manager Department Decrease: \$60,082 or 9.91%

Decrease in personnel service costs due to reorganization of department with the appointment of new City Manager

(2) City Attorney Department Increase: \$268,947 or 44.45%

The City Attorney's budget overage is the result of the dissolution of contract with outside firm and hiring in house attorneys.

(3) Administrative Services Department Increase: \$129,612 or 21.96%

The Personnel costs increased \$110,892 due to the reorganization of the department and the unfunded Human Resources Manager position being filled; remaining \$18,720 is from overages in Legal Fees, Medical Services, Advertising and Capital Purchases.

(4) Management Information Systems (MIS) Decrease: \$164,060 or 16.49%

Personnel costs, due to unfilled positions, decreased \$107,123; other notable, decreases in software maintenance, EDP supplies, Computer Maintenance totaling \$56,937.

(5) Police Department Decrease: \$566,589 or 4.40%

Savings in the Police Department consisted of \$339,362 in Salaries and Benefits and \$227,227 in operational expenditures.

(6) PW/Facilities Maintenance Increase: \$81,017 or 9.22%

The major line item increases were Overtime \$10,622, building repair supplies \$46,458 and \$23,937 in other operating costs.

(7) PW/Parks & Grounds Decrease: \$141,073 or 7.39%

Decreases in major line item were contractual fees \$44,344, utilities \$72,351; chemicals and supplies \$20,936 and \$3,442 in other operating costs.

(8) Engineering Decrease: \$78,234 or 7.12%

Personnel Services savings of \$18,141; other budget reductions consisted of: contractual fees \$11,282, traffic signal materials \$6,773, FDOT/Closed loop \$33,477 and remaining \$8,561 in other operating expenditures.

(9) Administrative Department Decrease: \$766,008 or 6.78%

Personnel Services line item increased \$57,642 in Retirement –Police \$62,837 and insurance cost \$5,195; decreases in various contractual expenditures \$198,742, \$329,390 in capital improvements costs and debt service payments \$295,518.