

City of Fort Pierce
Final Budget Amendment
Fiscal Year 2017-2018
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 2017-2018.

(1) Taxes Increase: \$759,917 or 3.65%

Ad valorem taxes budget to actual collection rate was 102% or an increase of \$247,513; Local Option Taxes - \$204,418, Utility Taxes - \$307,343 and Other Taxes – \$643 were more than anticipated.

(2) Licenses and Permits Increase: \$249,236 or 68.94%

Occupational licenses collections increase was \$72,273, however the adjustment not made; planning and zoning fees increased \$175,721; other permits collectively increased \$1,242.

(3) Intergovernmental Revenues Increase: \$3,020,227 or 92.67%

The major increases are: Reimbursement from FEMA \$2,303,004, State revenue sharing \$195,623, Half cent sales tax \$348,973, Casualty Insurance Premium Tax \$107,113, Housing Authority \$52,672 and all other intergovernmental revenue \$19,415; with reduction in County Shared Occupational Licenses **\$6,573**.

(4) Charges for Services Increase: \$133,017 or 53.27%

Record search, investigative and application fees, and liens provided \$32,585; parking fines \$26,779, traffic fines \$30,071; community center \$61,871; decrease of **\$14,950** in rotation towing and **\$3,339** in other line items.

(5) Fines and Forfeitures Increase: \$294,137 or 134.93%

Alarm Permit Violations increased \$148,842, violation of local ordinances increased \$208,471 and decreases in Judgements and Fines **\$61,742** and **\$1,434** in other line items.

(6) Miscellaneous Revenues Increase: \$188,424 or 6.71%

The increases were interest earnings \$257,784, special assessments \$29,366, contributions \$133,251, state reimbursements \$98,621, and other revenue collectively \$43,478; decreases in Stormwater reimbursements **\$365,774**, loss on investments **\$5,298** and **\$3,004** in other line items.

(7) Inter-fund Transfer Increase: \$180,007 or 6.71%

The increases resulted from the transfer of \$79,779 from the restricted fund for Clean and Safe expenses and \$100,228 from FPRA.

(8) Enterprise Contributions Increase: \$220,999 or 3.14%

The transfer from FPUA increased \$175,797, Solid Waste \$60,925 and Building \$5,277; Golf Course **\$21,000** less due to unavailable funding.

(9) Other Financing Sources Increase: \$1,865,490 or 0%

Funds transferred for debt payments and capital leases.

(10) Fund Balance Appropriation Decrease: \$3,465,471 or 592.83%

Fund balance appropriation was \$584,565 to balance the budget, \$400,000 restricted for FY 2019 Capital Improvements and \$200,000 for Interfund loan repayment. There was no appropriation needed to fund fiscal 2018, and FEMA reimbursement of \$2,303,004 received; the \$600,000 remains and excess or unused revenue 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 2017-2018 budget year.

(1) Human Resources Department Increase: \$55,508 or 11.28%

Employee transferred from other department, not previously budgeted.

(2) Code Enforcement Increase: \$204,400 or 21.55%

Personnel costs **increased \$32,643** for part-time staff added; other notable, increases in spay and neuter **\$31,025**, administrative **fees \$50,286**, and animal control fees **\$14,184**.

(3) Police Department Increase: \$293,799 or 2.10%

Increases in the Police Department consisted of **\$44,632** in Salaries and Benefits, increases of **\$360,044** in capital expenditures; decreases in operational expenditures **\$95,310**.

(4) PW/Director's Office Increase: \$35,237 or 36.62%

Employee accrual payout **\$19,828** and capital expenditures **\$10,627**.

(5) PW/Facilities Maintenance Increase: \$194,446 or 20.58%

Increases due to unforeseen maintenance and repairs.

(6) PW/Parks & Grounds Increase: \$95,782 or 4.73%

Increases due to unforeseen projects.

(7) PW/Streets & Drainage Increase: \$253,400 or 14.05%

Increases due to unforeseen projects.

(8) Engineering Decrease: \$206,118 or 16.84%

Most notable decrease in contractual services **\$194,964**.

(9) Riverwalk Center Increase: \$166,172 or 97.06%

Increases due to youth recreation added mid-year.

(10) Administrative Department Increase: \$2,422,269 or 24.25%

Personnel Services line item **increased \$59,569**, in Retirement –Police **\$107,113** and health insurance cost decrease **\$47,544**; **increases** in various operating expenditures totaling **\$510,393**; **\$1,785,241** in capital improvements costs, and non-operating and debt service payments **\$67,065**.