

City of Fort Pierce
Final Budget Amendment
Fiscal Year 2018-2019
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 2018-2019.

(1) Taxes Increase: \$641,672 or 2.95%

Ad valorem taxes budget to actual collection rate was 101% or an increase of \$127,283; Local Option Taxes - \$195,408, Utility Taxes - \$318,248 and Other Taxes – \$732 were more than anticipated.

(2) Licenses and Permits Increase: \$97,104 or 25.35%

Occupational licenses collections increase was \$24,030; planning and zoning fees increased \$58,878; other permits collectively increased \$14,196.

(3) Intergovernmental Revenues Increase: \$1,906,038 or 52.96%

The major increases are: Reimbursement from FEMA \$263,497, State revenue sharing \$175,976, Half cent sales tax \$246,320, Half Cent Infrastructure Sales Tax \$1,038,574, Casualty Insurance Premium Tax \$102,063, Housing Authority \$56,491 and all other intergovernmental revenue \$31,023; with reduction in Fuel Tax Refund \$7,906.

(4) Charges for Services Increase: \$100,227 or 30.30%

Record search, investigative and application fees, and liens provided \$25,341; parking fines \$15,061, traffic fines \$13,457; community center \$46,368.

(5) Fines and Forfeitures Increase: \$113,458 or 46.12%

Alarm Permit Violations increased \$94,153, violation of local ordinances increased \$61,888 and decreases in Judgements and Fines \$42,583.

(6) Miscellaneous Revenues Increase: \$314,413 or 14.09%

The increases were interest earnings \$194,828, special assessments \$33,282, contributions \$45,508, state reimbursements \$101,464, and other revenue collectively \$101,197; decreases in Stormwater reimbursements \$152,037, and \$9,827 in other line items.

(7) Inter-fund Transfer Increase: \$376,943 or 12.73%

The increases resulted from the transfer of \$300,000 from the restricted fund for road improvements, \$73,502 from FPRA for debt service payments and \$3,441 from Debt Service Fund for payments.

(8) Enterprise Contributions Increase: \$102,817 or 1.44%

The transfer from FPUA increased \$42,939, Solid Waste \$82,491 and Building \$5,387; Golf Course \$28,000 less due to unavailable funding.

(9) Other Financing Sources Increase: \$467,928 or 0%

Funds transferred for capital leases.

(10) Fund Balance Appropriation Increase: \$673,295 or 80.45%

Fund balance appropriation was \$836,909 to balance the budget, \$400,000 was restricted for FY 2020 Capital Improvements and \$200,000 restricted for Interfund loan repayment. An additional appropriation of \$673,295 was needed to fund fiscal 2019; the \$600,000 remains restricted.

Below are the departments and an explanation for the notable **increases** and **decreases** in their expenditure budgets during the City of Fort Pierce 2018-2019 budget year.

(1) City Attorney Decrease: \$35,309 or 5.29%

Personnel costs decreased \$134,813 due to staffing changes; Operating expenditures increased \$97,902 as a result of increased outside and contractual legal fees \$108,187 and decreases in other line items collectively \$10,285; Capital purchases increased \$1,600.

(2) City Clerk Decrease: \$17,407 or 5.38%

Decrease due to personnel changes, \$25,823; and various increases and decreases in operating expenditures, \$8,416.

(3) Information Technology Decrease: \$91,853 or 7.72%

Personnel costs decreased \$127,659 due to staffing changes; Operating expenditures increased \$28,537; Capital purchases increased \$7,269.

(4) Purchasing Decrease: \$49,258 or 15.26%

Decrease due to personnel changes, \$48,870; and various increases and decreases in operating expenditures, \$388.

(5) Planning Decrease: \$33,114 or 5.84%

Decrease due to personnel changes, \$10,282; and decreased operating expenditures \$22,822.

(6) Code Enforcement Increase: \$149,284 or 14.12%

Decrease due to personnel changes, \$21,441; and increased operating expenditures \$167,479; notable, increases in spay and neuter \$18,090, administrative fees \$48,220, and clean and safe initiative fees \$89,030.

(7) Police Department Increase: \$1,107,599 or 7.76%

Increase of \$1,032,519 in Police Department Personnel costs consisted of \$9,611 in Salaries and Benefits, \$207,613 in Incentive Pay, \$580,764 in Overtime, and \$263,780 in Accrued Compensation, with decreases of \$29,249 in other line items; increases of \$74,748 in Operating expenditures.

(8) PW/Director's Office Increase: \$36,594 or 37.25%

Increase due to change in communication expenditures- all charges being posted to 1 division \$33,852; increase and decreases in various line items \$2,742.

(9) PW/Fleet Maintenance Increase: \$163,199 or 27.88%

Increases due to unforeseen projects.

(10) PW/Facilities Maintenance Increase: \$86,998 or 8.52%

Increases due to unforeseen projects.

(11) PW/Parks & Grounds Increase: \$88,682 or 4.14%

Increases due to unforeseen projects.

(12) PW/Streets & Drainage Increase: \$149,663 or 8.39%

Increases due to unforeseen projects.

(13) Engineering Decrease: \$71,064 or 5.49%

Decrease due to personnel changes, \$44,701.13; and various increases and decreases in operating expenditures, \$26,363.

(14) Leisure Services Increase: \$23,259 or 7.05%

Increases due to youth recreation expenditures.

(15) Administrative Department Increase: \$3,290,422 or 30.15%

Personnel Services line items increased \$33,609, in Retirement –Police \$102,063, health insurance cost decrease \$74,609 and various increases and decreases \$27,454; increases in various operating expenditures totaling \$350,761; \$489,393 in capital improvements costs, and non-operating and debt service payments \$2,416,658; to include \$1,038,574 for Half Cent Infrastructure Sales Tax moved to restricted fund.