

City of Fort Pierce
Final Budget Amendment
Fiscal Year 2019-2020
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 2019-2020.

(1) Taxes Increase: \$543,409 or 2.35%

Ad valorem taxes budget to actual collection rate was 101% or an increase of \$119,617; Delinquent Taxes - \$163,805; Local Option Taxes - \$12,075, Utility Taxes - \$247,671 and Other Taxes – \$241 were more than anticipated.

(2) Licenses and Permits Increase: \$91,781 or 23.24%

Occupational licenses collections increase was \$30,633; planning and zoning fees increased \$53,186; other permits collectively increased \$7,962.

(3) Intergovernmental Revenues Increase: \$1,161,891 or 21.94%

The major increases are: Reimbursement from FEMA \$569,716, State revenue sharing \$13,886, Half cent sales tax \$195,480, Half Cent Infrastructure Sales Tax \$362,508, Casualty Insurance Premium Tax \$62,335, and all other intergovernmental revenue \$30,225; with reduction in Housing Authority **\$65,000** and Fuel Tax Refund **\$7,259**.

(4) Charges for Services Decrease: \$66,603 or 18.03%

Record search, investigative and application fees \$21,019; parking fines **\$9,570**, traffic fines \$3,923; qualifying fees \$3,791; community center **\$80,090**; other charges collectively **\$5,676**.

(5) Fines and Forfeitures Increase: \$43,301 or 14.70%

Alarm Permit Violations increased \$75,840, violation of local ordinances decreased **\$14,924** and decreases in Judgements and Fines **\$17,615**.

(6) Miscellaneous Revenues Increase: \$1,097,111 or 48.73%

The increases were Cares Act funding from St. Lucie County \$693,498, reimbursement of expenditures \$170,048, purchasing card rebate \$12,482; state reimbursements \$286,579, and other revenue collectively \$95,573; decreases in Stormwater reimbursements **\$154,526**, and **\$6,543** in other line items.

(7) Inter-fund Transfer Decrease: \$103,813 or 2.99%

The changes resulted from the decrease transfer from the restricted fund **\$296,342**; and increase of \$192,529 from FPRA for debt service payments and SROs .

(8) Enterprise Contributions Increase: \$54,591 or .74%

The transfer from FPUA increased \$8,166, Solid Waste \$69,031 and Building \$5,394; Golf Course **\$28,000** less due to unavailable funding.

(9) Other Financing Sources Increase: \$1,635,073 or 0%

Funds transferred for capital leases.

(10) Fund Balance Appropriation Decrease: \$956,042 or 206.51%

Fund balance appropriation was \$462,950 to balance the budget; the appropriation was not needed and an additional \$493,092 was transferred to fund balance; \$400,000 was restricted for FY 2021 Capital Improvements and \$200,000 restricted for Interfund loan repayment. 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 2019-2020 budget year. Most of the increases were due to COVID19 measures and decreases resulted from mid-year budget adjustments.

(1) City Attorney Decrease: \$109,055 or 18.39%

Personnel costs decreased \$93,593 due budget adjustments for COVID19 effects; Operating expenditures decreased \$15,462.

(2) Human Resources Increase: \$32,097 or 5.38%

Increase due to personnel changes, \$27,947; and various increases and decreases in operating expenditures, \$2,143; capital \$2,007.

(3) Code Enforcement Increase: \$153,184 or 14.19%

Increase due to personnel increase costs resulting from COVID19, \$93,327; and increased operating expenditures \$58,891; capital \$966.

(4) Police Department Increase: \$1,078,414 or 7.30%

Increase of \$948,791 in Police Department personnel costs consisted of \$170,332 in Salaries and Benefits, \$209,458 in Incentive Pay, \$790,353 in Overtime, and \$119,312 in Accrued Compensation; increases of \$7,551 in operating expenditures; capital \$122,072.

(5) PW/Director's Office Increase: \$48,495 or 52.45%

Increase due to change in communication expenditures \$31,236; software maintenance \$10,016; increase and decreases in various line items \$7,243.

(6) PW/Fleet Maintenance Decrease: \$89,406 or 13.11%

Decreases due to changes in personnel services \$106,331 and increases in operating expenditures \$16,925 for unforeseen projects.

(10) PW/Facilities Maintenance Increase: \$56,690 or 5.50%

Increases due to unforeseen projects.

(11) PW/Parks & Grounds Increase: \$122,784 or 5.69%

Increases due to unforeseen projects.

(12) PW/Streets & Drainage Increase: \$184,551 or 10.06%

Increases due to unforeseen projects.

(13) Engineering Decrease: \$136,682 or 10.77%

Increase in personnel changes, \$31,635; decrease in FDOT/Closed Loop \$128,785; and various increases and decreases in operating expenditures, \$39,532.

(14) Leisure Services Decrease: \$81,246 or 22.50%

Decreases due to COVID19, which resulted in personnel services changes \$70,213 and the suspension of youth recreation expenditures and other varies line items \$11,033.

(15) Administrative Department Increase: \$2,268,052 or 16.98%

Personnel Services line items increased \$3,287, in Retirement –Police \$62,335, health insurance cost decrease \$59,048; increases in various operating expenditures totaling \$253,988; \$1,085,349 in capital improvements costs due to COVID19 infrastructure purchases and improvements, and non-operating and debt service payments increases and decreases \$1,433,404; to include \$1,862,508 for Half Cent Infrastructure Sales Tax moved to restricted fund.