

**City of Fort Pierce**  
**Final Budget Amendment**  
**Fiscal Year 2023-2024**  
**Revenues and Expenditures**

Below are the major revenue categories responsible for the increase and decrease in revenues during the City of Fort Pierce's Budget year 2023-24.

**(1) Taxes Increase: \$1,352,202 or 4.09%**

Ad valorem taxes budget to actual increase of \$350,027; Delinquent Taxes – increase of \$3,651; Local Option Taxes - \$77,410, Utility Taxes - \$623,639, Telecommunication Taxes- \$297,419 and Other Taxes – \$55.79 were more than anticipated.

**(2) Licenses and Permits Decrease: \$137,513 or 17.48%**

Business Tax collections increased \$12,024; planning and zoning fees decreased \$149,650; other permits collectively increased \$113.

**(3) Intergovernmental Revenues Increase: \$491,181 or 5.49%**

The major changes are: Reimbursement from Federal Grants awarded \$27,868 (\$24,155 for Hurricane Erma 9/16 and \$3,713 for Hurricane Neole 11/22), FDOT \$57,655, State Grants awarded \$270,757 (Highwayman Museum Grant), Department of Commerce \$514,234, Public Safety 15,972, Transportation \$15,940; ARPA funds budgeted transfer not done \$1,000,000, State revenue sharing \$229,151, Half cent sales tax \$164,772, Half Cent Infrastructure Sales Tax \$57,486, Casualty Insurance Premium Tax \$119,934, and all other intergovernmental revenue \$17,412.

**(4) Charges for Services Decrease: \$17,475 or 2.94%**

Record search, investigative and application fees \$25,769; parking fines \$37,172, traffic fines \$8,569; vacation rentals \$22,561; community center \$23,070; youth activities \$20,107; other charges collectively \$11,374.

**(5) Fines and Forfeitures Increase: \$155,525 or 58.69%**

Alarm Permit Violations increased \$93,260, license penalties increased \$3,834, property code violations increased \$51,324, animal control \$5,153, and increases in Judgements and Fines \$1,954.

**(6) Miscellaneous Revenues Increase: \$145,928 or 4.86%**

The increases in reimbursement of expenditures \$68,267, rents and royalties \$3,169, special assessments \$143,487; state reimbursements \$53,903; contractual services \$197,271; interest on investments \$550; miscellaneous \$189,881; and other revenue collectively \$33,828; decreases in Stormwater reimbursements \$332,684, St. Lucie County \$147,000, police detail transfer \$48,717; purchasing card rebate \$1,027; and \$15,000 in other line items.

**(7) Inter-fund Transfer Decrease: \$36,945 or 0.90%**

The changes resulted from the decreased transfer from the restricted fund \$63,655; and decrease of \$26,710 from FPRA.

**(8) Enterprise Contributions Decrease: \$517,046 or 5.90%**

The transfer from FPUA decreased \$517,046.

**(9) Fund Balance Appropriation Increase: \$1,407,907**

Additional revenue to actual expenditures resulted in \$807,907 being transferred to fund balance for future use; the \$600,000 capital expenditure appropriation 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 2023-2024 budget year.

**(1) City Attorney Decrease: \$121,741 or 16.52%**

Personnel costs decreased \$78,074; Operating expenditures decreased \$43,667.

**(2) Human Resources Increase \$241,691 or 30.59%**

Increase due to personnel changes \$37,475; legal fees \$48,828; consulting fees \$21,522; temp services \$137,423; and various increases and decreases in other operating expenditures \$3,556.

**(3) Information Technology Decrease: \$455,923 or 20.66%**

Decrease due to personnel changes \$323,103; consulting fees \$87,685; temp services \$51,268; software maintenance \$58,597; and various increases and decreases in operating expenditures, \$35,530; capital \$2,276.

**(4) Purchasing Decrease: \$34,923 or 10.24%**

Decrease in personnel costs \$68,369; temp services \$44,544; and various increases and decreases in operating expenditures \$11,098.

**(5) Planning Decrease: \$81,933 or 10.42%**

Decrease in personnel costs \$17,757; contractual fee \$41,000; various increases and decreases in operating expenditures \$20,676; capital \$2,500.

**(6) Police Department Increase: \$623,516 or 3.15%**

Increase of \$367,774 in personnel costs; increase of \$204,263 in operating expenditures; increase in capital \$51,479.

**(7) PW/Director's Office Increase: \$11,707 or 6.54%**

Increase in personnel costs \$9,670; decrease of \$2,038 in operating expenditures; increase in capital \$20,057

**(8) PW/Facilities Maintenance Increase: \$479,838 or 25.09%**

Increase in personnel costs \$49,857; temp services \$146,160; building maintenance supplies \$218,230; other operating expenditures \$30,723; increase in capital \$34,868

**(9) PW/Parks & Grounds Increase: \$304,924 or 10.25%**

Increase in personnel costs \$91,258; temp services \$262,601; other operating expenditures \$48,935

**(10) Engineering Decrease: \$490,848 or 40.33%**

Decrease in personnel costs \$197,217; decrease in FDOT/Closed Loop \$187,027; contractual \$25,945; traffic signal maintenance & supplies \$72,682; and various increases and decreases in operating expenditures, \$7,976.

**(11) Administrative Department Increase: \$280,566 or 1.40%**

Personnel costs increased \$17,312, in Retirement –Police \$119,934, health insurance cost increase \$150,547; contractual fees \$44,792; equipment rental \$97,790; decrease in property & liability insurance \$118,960; contingency \$220,055; military supplies \$116,019

(Trump trial); various operating expenditures totaling \$253,988; \$435 in capital equipment & improvements; capital vehicle leases decrease \$413,408; and non-operating and debt service payments increases and decreases \$28,109