

**City of Clearwater  
General Fund Expenditures  
Third Quarter Amendments  
FY 2013/14**

<u>Increase/ (Decrease)</u>	<u>Description</u>
<u>City Attorney's Office</u>	<p>99,428</p> <p>Third quarter amendments to the City Attorney's Office reflect an increase of \$34,048 to professional services for the use of outside council which is offset by a revenue amendment recognizing reimbursement revenue from Clearwater Marine Aquarium. Amendments also include an increase of \$65,380 to personal services to fund the retirement payout of a long term attorney.</p>
<u>City Audit</u>	<p>3,000</p> <p>Third quarter amendments to the City Audit program reflect an increase of \$3,000. This small department has had no vacancies and is unable to achieve the salary savings or the cost additional training. This increase is offset my savings in the Non-Departmental program</p>
<u>Fire</u>	<p>1,308,060</p> <p>Third quarter amendments to the Fire Department reflect an increase of \$1,308,060.03 for the City's contribution to the Fire supplemental plan based upon guidance of the Government Finance Officer's Association (GFOA) which believes that our state monies for Police and Fire Supplemental plans should not be received by the plans, but instead be recorded as a revenue and an expenditure for City employer contributions in the General Fund. This budget expenditure increase is offset by a revenue amendment recognizing the supplemental revenue.</p>
<u>Marine &amp; Aviation</u>	<p>(6,540)</p> <p>Third quarter amendments to Pier 60 expenditures reflect a decrease of \$6,540 to inventory purchases for resale to offset the revenue amendment which is recognized due to the discontinuation of cigarette sales.</p>
<u>Office of Management and Budget</u>	<p>95,260</p> <p>Third quarter amendments to Office of Management and Budget expenditures recognize an increase of \$91,760 to personal services to fund the retirement payout of the budget director, which is offset by a revenue amendment recognizing an allocation of General Fund reserves. This small department has had no vacancies and is unable to achieve salary savings for the year, an increase of \$3,500 is also recognized at third quarter which is offset by savings in the Non-Departmental program.</p>
<u>Parks &amp; Recreation</u>	<p>28,990</p> <p>Third quarter amendments to Parks and Recreation expenditures recognize an increase of \$28,990 to personal services to fund retirement payouts of three long term employees. This expenditure is offset by a revenue amendment recognizing an allocation of General Fund reserves.</p>

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<b><u>Police</u></b>	<p>Third quarter amendments to the Police Department reflect a net increase of \$877,250.74. Amendments include: 1) an increase to overtime by \$17,045.96 which is offset by revenue amendments recognizing the reimbursements received for overtime from the Department of Treasury supporting HIDTA, the Secret Service and the FBI; and 2) an increase of \$860,204.78 for the City's contribution to the Police supplemental plan based upon guidance of the Government Finance Officer's Association (GFOA) which believes that our state monies for Police and Fire Supplemental plans should not be received by the plans, but instead be recorded as a revenue and an expenditure for City employer contributions in the General Fund. This budget expenditure increase is offset by a revenue amendment recognizing the supplemental revenue.</p>
877,251	
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<b><u>Planning</u></b>	<p>Third quarter amendments to the Planning Department reflect an increase of \$28,200 to contractual services to fund the HDR Engineering contract for the US 19 Corridor Redevelopment Plan. This increase is offset by an allocation of General Fund retained earnings as approved by the Council on August 7, 2014.</p>
28,200	
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<b><u>Non-Departmental</u></b>	<p>Third quarter amendments to Non-Departmental reflect an increase of \$545,000 to pension contribution to provide funding for the buyback of prior service credit for certain hazardous duty contract employees enrolled in the City of Clearwater Employees' Pension Plan. This was approved by the Council on May 15, 2014 with offsetting revenues from General Fund reserves. Amendments also include a reduction of \$6,500 at third quarter representing savings which will offset increases in the City Audit and Office of Management and Budget departments, and an increase to legal settlements for \$50,000 for an EEOC settlement that was approved by the Council on September 18, 2014.</p>
588,500	
	<p>The budget amendment reflects the following City Council approved interfund transfers of \$277,870 at third quarter:</p> <p>1) A transfer of \$237,870 from General Fund unappropriated retained earnings to reimburse the Stormwater Fund for surplus land; as approved by the Council on August 7, 2014.</p>
237,870	
	<p>2) A transfer of \$40,000 from General Fund unappropriated retained earnings to fund expenditures in capital project 315-93528, Countryside Library Renovation not qualified for Penny for Pinellas funding; as approved by the Council on August 7, 2014.</p>
40,000	
866,370	
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<b>Net General Fund Expenditure Amendment</b>	
<u>3,300,019</u>	