

# TOWN OF JUPITER



**DATE:** November 15, 2016  
**TO:** Honorable Mayor and Members of Town Council  
**THRU:** Andrew D. Lukasik, Town Manager  
**FROM:** Michael Vilella, Finance Director  
**SUBJECT:** FY 2016 Year-End Budget Amendment

## **EXECUTIVE SUMMARY:**

Staff seeks Town Council approval of Resolution 78-16 providing for an amendment to the fiscal year ending September 30, 2016 operating and CIP budgets. The amendment includes budget transfers recorded from October 1, 2015 through September 30, 2016 as detailed in the attached budget transfer summary. The most significant amendments are listing by fund in the following tables.

### **General Fund:**

Amendments to the General Fund budget were required for the following:

1. To provide funding for the new landscaping contract signed and approved by the Town Council in April, 2016
2. Repair a sewer line break at Town Hall
3. Replace a failed air conditioner compressor
4. Replace security cameras that were no longer operable at Town Hall
5. Fund higher than anticipated expenditures in covering liability insurance deductibles
6. Transfer of budgeted and unused health insurance appropriations to the Health Insurance Fund to increase the fund balance to meet State requirements (as detailed in the presentation made by the Gehring Group to the Town Council)
7. Appropriation of additional garbage collection fees to offset garbage collection expenses

The following is a summary of General Fund utilization of the contingency account for the fiscal year 2016:

Beginning Balance	\$323,000
Mid-Year Amendments	(39,000)
Year-End Amendments	<u>(148,000)</u>
Unused Contingency	<u>136,000</u>

### **CRA:**

The Town's Community Redevelopment Agency (CRA) portion of the new landscaping contract was appropriated from fund balance.

### **Community Investment Plan (CIP):**

Additional budget capacity for the Town's CIP was required to fund the arterial roadway landscaping as approved by the Town Council in March, 2016.

### **Water and Stormwater:**

Amendments to the Water and Stormwater Fund budgets were required for the following:

1. Provide funding for an unexpected expenses relating to a tank failure, debris removal, emergency generator repair.
2. Water main extensions on Old Fort Jupiter Rd and Bamboo Lane as approved by the Town Council in May, 2016
3. Appropriation of HUD grant funds and other operating fund sources to complete the Pine Gardens South infrastructure improvement project approved by the Town Council in December, 2015

4. Water and stormwater fund balance accounts were used to fund additional asset depreciation
5. In the water and stormwater funds several CIP projects were completed and unused budget capacity was transferred into their respective fund balances

The following is a summary of Water Fund utilization of the contingency account for the fiscal year 2016:

Beginning Balance	\$ 350,000
Mid-Year Amendments	-
Year-End Amendments	<u>(75,000)</u>
Unused Contingency	\$ <u>275,000</u>

**Building:**

Budget amendments are required to properly appropriate transferred funds between operating departments for items such as additional temporary labor, communication services and travel and training.

**Sales Tax Fund:**

Increased sales tax revenue that was not required to pay debt service was transferred to the Health Insurance Fund to provide for an increase in that fund balance in accordance with State requirements.

**RECOMMENDATION:**

Approval of Resolution 78-16 Amending the Town of Jupiter's Budget for the fiscal year beginning October 1, 2015 and ending September 30<sup>th</sup>, 2016.

**Strategic Result:**

Fiscal Responsibility

**Attachments:**

Resolution 78 -16 Exhibit "A" Budget Transfer Detail	
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**Funding Source:**

<input type="checkbox"/> Approved in Budget	\$ _____	Sources: _____
<input type="checkbox"/> Additional Funding Required	\$ _____	Sources: _____

**TOWN OF JUPITER, FLORIDA**

**RESOLUTION NO. 78-16**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, AMENDING RESOLUTION 64-15, THE TOWN'S BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Jupiter has adopted its Fiscal Year 2015-2016 Budget and Pay Plan pursuant to Resolution 64-15 on September 17, 2015; and

**WHEREAS**, the Town Manager recognizes that periodic modifications to the adopted budget for the fiscal year are necessary for fiscal management purposes and to implement those changes to the Town Council's fiscal policy which occur after the adoption of the Fiscal Year 2015 - 2016 Budget; and

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA:**

**SECTION 1.** The Town Council hereby amends Resolution 64-15, the Town's Budget for Fiscal Year 2015 - 2016 to provide for certain adjustments and amendments to the Town Council's fiscal policy which it has made during the course of the fiscal year.

**SECTION 2.** The Town Council hereby adopts those Budget transfers recorded through September 30, 2016 which are attached hereto and incorporated herein.

**SECTION 3.** To the extent not amended herein, all other provisions of the Annual Budget for Fiscal Year Ending September 30, 2016 remain in full force and effect.

**SECTION 4.** If any section, subsection, sentence, clause, phrase, or portion of this Resolution is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Resolution.

**SECTION 5.** This Resolution shall take effect upon its execution.

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - September 30, 2016**

**Exhibit "A"**

	<b>Increase</b>	<b>Decrease</b>
<b>GENERAL FUND:</b>		
<b>COMMUNITY RELATIONS:</b>		
Community Relations - Operating Supplies	5,000	
Other General Government - Other Current Charges		5,000
To transfer funds for office equipment for new social media position.		
 <b>PUBLIC WORKS:</b>		
PW/Grounds & Landscaping - Grounds R&M	6,500	
Other General Government - Unemployment Claims		6,500
To transfer funds for the unexpected cleanup expenses of a homeless camp.		
PW/Building & Janitorial - Repairs & Maintenance	15,000	
Other General Government - Contingency		15,000
To transfer funds to replace security cameras that were broken at Town Hall.		
PW/Grounds & Landscaping - Landscape Maintenance	65,000	
Other General Government - Contingency		65,000
PW/Grounds & Landscaping - Landscape Maintenance		10,959
Designated from Fund Balance	10,959	
To transfer funds to increase FY 16 funding for new landscape maintenance contract approved by town council 04/05/2016. Also to unappropriate portions of increase needed for the CRA.		
PW/Building & Janitorial - Repairs & Maintenance	10,000	
Other General Government - Contingency		10,000
To transfer funds for Town Hall emergency repair for a sewer line break.		
PW/Building & Janitorial - Repairs & Maintenance	33,000	
Other General Government - Contingency		33,000
To transfer funds for Town Hall Emergency A/C Repair		
<b>OTHER GENERAL GOVERNMENT:</b>		
Insurance	25,000	
Contingency		25,000
To transfer funds for insurance deductible.		

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - September 30, 2016**

	<b>Increase</b>	<b>Decrease</b>
Trf to Insurance Fund	150,000	
Bus Dev Administration - Health Insurance		18,041
Bus Dev Business Tax Receipts - Health Insurance		14,504
Public Works/Roads Signs & Sign Shop - Health Insurance		17,455
Police Patrol Bureau - Health Insurance		100,000
To transfer unused health insurance appropriations from the general fund to the insurance fund.		
Garbage Collection	39,255	
CFS-Garbage Fees	(39,255)	
To appropriate funds received from garbage services for year-end invoices.		
<b>POLICE DEPARTMENT:</b>		
Police Admin - Rentals & Leases	5,178	
CFS-Police Services	(5,178)	
To appropriate funds received for vehicle rentals.		
<b>CRA - COMMUNITY REDEVELOPMENT AGENCY:</b>		
Grounds R&M	21,735	
Designated from Fund Balance	(21,735)	
To transfer funds to increase FY 16 funding for new landscape maintenance contract approved by town council 04/05/2016		
<b>CIP - OTHER GENERAL GOVERNMENT</b>		
Engineering Admin - Infrastructure	16,525	
Designated from Fund Balance	(16,525)	
To allocate additional funds for landscape replacement project approved by council on 03/22/2016		
Other General Government - Tfr To-Water R&R	1,809	
IS Administration - Software		1,809
To transfer funds for the Munis AR Interface to iNovah		
Other General Government - Tfr To-Stormwater Fund	2,618	
Designated from Fund Balance	(2,618)	
To allocate funds for the towns portion of sink hole repairs from the CIP fund to the Stormwater Fund for the Towns portion of the neighborhood equity program.		

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - September 30, 2016**

	<b>Increase</b>	<b>Decrease</b>
<b>WATER FUND:</b>		
<b>WATER PLANT:</b>		
Water / Plant - Repairs & Maintenance	75,000	
Water / Other - Contingency		75,000
To transfer funds for critical plant repairs relating to tank failure and debris removal and emergency generator no. 1 control board failure.		
 <b>WATER FIELD:</b>		
Water Field - Repairs & Maintenance	40,000	
Designated from Fund Balance	(40,000)	
Water R&R - Meter Replacment		(40,000)
Designated from Fund Balance		40,000
To transfer and appropriate funds to cover repair and maintenace costs relating to the Indiantown Rd bridge 16" WM reappear and the Ocean Parks valve and hydrant repairs.		
T&D - Jupiter Little Acres Dist Improvments		257,270
Designated from Fund Balance	257,270	
To unappropriate funds, project complete allocating funds back to fund balance.		
Water O&M CIP - Transmission & Distribution	1,500	
Water Admin - Other Current Charges		1,500
To transfer funds for cost of extension services.		
Water Admin - Insurance		905
Trf to Water R&R	905	
To transfer funds for Munis AR Interface to iNovah from water operating fund to Water R&R fund		
Other Current Charges	1,759	
Other Miscellaneous Revenue	(1,759)	
To appropriate additional funds received from scrap material.		
 <b>WATER OTHER:</b>		
Depreciation	211,600	
Designated from Fund Balance	(211,600)	
To appropriate additional funds for depreciation.		
 <b>WATER O&amp;M CIP:</b>		
T&D - Old Fort Jupiter Rd Distribution	122,703	
T&D - Bamboo Ln WM Ext.	175,795	
Water Admin - Other Current Charges		1,500
Designated from Fund Balance	(296,998)	
To transfer and appropriate funds for Old Fort Jupiter Rd & Bamboo Ln water main extensions, approved by council on 5/17/16.		

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October 1, 2015 - September 30, 2016**

	<b>Increase</b>	<b>Decrease</b>
<b>WATER R&amp;R FUND:</b>		
Software	2,827	
Tfr Fr-Capital Improvements	(1,809)	
Tfr Fr-Water System	(905)	
Tfr Fr-Building Enterprise	(113)	
To transfer funds for Munis AR Interface to iNovah from water operating fund to water R&R fund		
Water Plant - Modification to Phase II RO 1997	40,000	
Water R&R Fund - Designated from Fund Balance	(40,000)	
Water Plant - Repair and Maintenance		(40,000)
Water Operating Fund - Designated from Fund Balance		40,000
To transfer and appropriate funds for pipe replacement.		
T&D - Pine Gardens South Infrastructure Improvements	207,153	
Fed Grant - HUD Pine Gardens South	(151,470)	
Meter Replacement		55,683
Pine Gardens South Infrastructure Improvements CIP appropriations increase Approved by Town Council 12-15-2015 Resolution 81-15		
Water Plant - Plant Generator Retro EPA Compliance	1,185	
Designated from Fund Balance	(1,185)	
To allocate funds for professional services for EPA compliance		
Water Plant - Free Chlorine Disinfect		7,346
T&D - A1A Jupiter beach Rd to US1		425,157
Plant - Finished Water Stabilization		13,641
Plant/Supplemental Blend Box		66,148
Water Plant - Plant Generator Retro EPA Compliance		13,076
Designated from Fund Balance	525,368	
Projects complete allocating unused funds back to fund balance.		
Asset Maint Admin R&R/GIS		6,404
Asset Maint Plant R&R/Well Rehab		18,374
Asset Maint Plant R&R/Painting	251,856	
Asset Maint Plant R&R/Recharge	39,246	
Asset Maint Field R&R/Painting		27,713
Asset Maint Field R&R/Other	95,921	
Asset Maint R&R		459,918
Designated from Fund Balance	125,386	
Relocation of funds to different phases of project and allocating unused funds back to fund balance.		
Water R&R Transmission/Dist - Center St-Thelma Av WM	22,903	
Water R&R - Designated from Fund Balance	(22,903)	
Water Fund / Admin - Insurance		(22,903)
Water Fund - Designated from Fund Balance		22,903
To transfer and appropriate funds for consulting engineering costs.		

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	<b>Increase</b>	<b>Decrease</b>
Water R&R/CIP - Wells	21,309	
Water R&R/Field - Asset Maintenance R&R Other		21,309
To transfer funds to other phases of project.		
Water R&R/Plant - Asset Maint Plant R&R/SCADA	2,066	
Water R&R/CIP - Plant Operating System Reprogram		2,066
To transfer funds for SCADA maintenance from Plant Operating Systems Reprogram phase of project.		
 <b>WATER CONNECTION FEE / CAPACITY FUND:</b>		
Plant - Finished Water Stabilization		4,047
Wells-Surficial Aquifer Telemetry		11,167
Pump Stations-Riverbend Repump		42,424
Plant/Suplimental Blend Box		25,970
Wells-Abacoa Wellfield & Generator		313,427
Designated from Fund Balance	397,035	
Projects Complete allocating funds back to fund balance.		
Water Connection Fee - Meters	13,866	
Water Connection Fee - Meter & Tap Fees	(13,866)	
To allocate additional funds for meter replacement due to additional revenue received.		
 <b>STORMWATER FUND:</b>		
<b>STORMWATER ADMINISTRATION:</b>		
Repairs & Maintenance	(45,736)	
Designated from Fund Balance	45,736	
To decrease stormwater operating appropreations for Pine Gardens South Infrastructure Improvements CIP approved by Town Council 12-15-2015 Resolution 81-15		
Neighborhood Equity	2,618	
Tfr Fr-Capital Improvements		2,618
To increase appropreations for the neighborhood equity program for sinkhole rehabilitation from the Town's CIP fund.		
 <b>STORMWATER / OTHER:</b>		
Depreciation	80,300	
Designated from Fund Balance	(80,300)	
To appropreate additional funds for depreciation.		
 <b>STORMWATER R&amp;R FUND:</b>		
Infrastructure - Pine Gardens South	45,736	
Designated from Fund Balance	(45,736)	
To Increase stomrwater R&R appropreations for Pine Gardens South Infrastructure Improvements CIP approved by Town Council 12-15-2015 Resolution 81-15		

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	<b>Increase</b>	<b>Decrease</b>
Asset Maintenance R&R/GIS		6,705
Asset Maintenance R&R/General		162,418
Asset Maintenance R&R/Painting		830
Asset Maintenance R&R/Other	50,000	
Designated from Fund Balance	119,953	
To reallocate costs to different phases of project and allocation unused funds back to fund balance.		
R&R/CIP - Infrastructure/Pine Gardens South Infrastructure Improvements	35,724	
R&R/Grant - Infrastructure/Pine Gardens South Infrastructure Improvements		35,724
State Grant - LRPI Pine Gardens South		(35,724)
Designated from Fund Balance	(35,724)	
To reallocate funding source due to grant not being awarded from grant revenue to stormwater R&R funds.		
Infrastructure - Urban SW Mgt System Rehab		247,401
Infrastructure - Urban SW Mgt System Rehab		200,000
State Grant - LRPI	200,000	
Designated from Fund Balance	247,401	
To unappropriate funds due to grant not being awarded.		
Infrastructure - NPBH Culvert/Headwall Replacement		168
Infrastructure - A1A Jupiter beach Rd to US1		2,876
Designated from Fund Balance	3,044	
To unappropriate unused portion of project funding back to fund balance.		
R&R/CIP - Infrastructure/Pine Gardens South Infrastructure Improvements		27,636
Designated from Fund Balance	27,636	
To unappropriate unused portion of project funding back to fund balance.		
<b>STORMWATER AVAILABILITY FEE FUND:</b>		
Infrastructure - Parkway Street Improvements		32,079
Designated from Fund Balance	32,079	
To allocate unused portion of project back to fund balance.		
<b>BUILDING FUND:</b>		
<b>BUILDING ADMINISTRATION:</b>		
Depreciation	17,100	
Designated from Fund Balance	(17,100)	
To appropriate additional funds for depreciation.		
Building Administration - Books Dues Pubs Etc	400	
Building Inspections - Gas Oil & Lube		400
To transfer funds for conference expenses.		

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October 1, 2015 - September 30, 2016**

	<u>Increase</u>	<u>Decrease</u>
Building Administration - Operating Supplies	500	
Building Inspections - Travel & Per Diem		500
To transfer funds for temporary labor services operating supplies.		
Building Administration - Travel & Per Diem	750	
Building Inspections - Travel & Per Diem		750
To transfer funds for conference expenses.		
<b>BUILDING SUPPORT SERVICES:</b>		
Building Support Services - Other Contractual Service	22,000	
Building Administration - Repairs & Maintenance		7,000
Building Administration - Machinery & Equipment		15,000
To transfer funds for temporary labor services.		
Building Support Services - Other Contractual Service	1,822	
Building Administration - Other Contractual Service To		1,822
transfer funds for temporary labor services.		
Building Support Services - Other Contractual Service	10,480	
Building Inspections - Travel & Per Diem		1,480
Building Administration - Repairs & Maintenance		3,000
Building Administration - Professional Services		6,000
To transfer funds for temporary labor services.		
Building Support Services - Other Contractual Service	10,300	
Building Plan Review - Travel & Per Diem		300
Building Administration - Books Dues Pubs Etc		3,000
Building Plan Review - Books Dues Pubs Etc		7,000
To transfer funds for conference expenses.		
<b>BUILDING INSPECTIONS:</b>		
Building Inspections - Communication Services	2,300	
Building Administration - Travel & Per Diem		2,300
To transfer funds for additional AT&T communication services expenses.		
Building Inspections - Travel & Per Diem	2,000	
Building Inspections - Books Dues Pubs Etc	600	
Building Administration - Travel & Per Diem		400
Building Plan Review - Travel & Per Diem		2,200
To transfer funds for conference expenses.		

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - September 30, 2016**

	<b>Increase</b>	<b>Decrease</b>
Building Inspections - Operating Supplies	20	
Building Inspections - Travel & Per Diem		20
To transfer funds for temporary labor services operating supplies.		
<b>BUILDING PLAN REVIEW:</b>		
Building Plan Review -Travel & Per Diem	1,170	
Building Plan Review -Books Dues Pubs Etc	150	
Building Inspections - Travel & Per Diem		1,320
To transfer funds for conference expenses.		
<b>SALES TAX FUND:</b>		
Principal	26,000	
Interest		129,791
Other Debt Service Cost		2,000
Contingency		14,643
State Shared-Half Cent Sales Tax	(479,566)	
Trf to Insurance Fund	600,000	
To transfer excess sales tax revenue to the Town's insurance fund.		