

TOWN OF JUPITER



DATE: November 21, 2017
TO: Honorable Mayor and Members of Town Council
THRU: Lori Bonino, Interim Town Manager *LB*
FROM: Michael Villella, Finance Director
SUBJECT: FY 2017 Year-End Budget Amendment

EXECUTIVE SUMMARY:

Staff seeks Town Council approval of Resolution 61-17 providing for an amendment to the fiscal year ending September 30, 2017 operating and CIP budgets. The amendment includes budget transfers and amendments recorded from October 1, 2016 through September 30, 2017 as detailed in the attached budget transfer summary. The most significant amendments are listed by fund in the following tables:

General Fund:

Amendments to the General Fund budget during the second half of the year were required for the following:

1. To transfer contingency funds for a donation by the Town Council for the repairs at the Jupiter Lighthouse. \$17,000
2. To transfer contingency funds for the hiring of a consultant for the recruitment of the Town Manager. \$25,000
3. To transfer contingency funds for the cleaning of A/C ducts in the Police Department. \$15,000
4. To transfer contingency funds for hurricane supplies related to hurricane Irma. \$50,000
5. To appropriate additional funds for the purchase of the Daniels Way property. \$2,802,898
6. To appropriate and transfer funds from the general fund to the workforce housing fund as previously authorized by Town Council. \$1,000,000
7. To appropriate funds relating to hurricane Irma debris removal. \$1,300,000
8. To appropriate police federal forfeiture funds for evidence storage as authorized by Town Council. \$62,944
9. To appropriate and transfer excessive revenues for the town's insurance fund. \$800,000

The following is a summary of General Fund utilization of the contingency account for the fiscal year 2017:

• Beginning Balance	\$320,000
• Mid-Year Amendments	(\$171,321)
• Year-End Amendments	<u>(\$132,000)</u>
• Unused Contingency	\$ 16,679

Fund Balance Usage:

• Daniels Way Land Purchase	\$2,802,898
• Workforce Housing Funding Transfer	\$1,000,000
• Hurricane Irma (Debris/Lighting Repair)	<u>\$1,320,000</u>
Total Fund Balance Utilization	\$5,122,898

Community Investment Plan (CIP):

Amendments to the CIP fund were required for the following:

1. Appropriated CIP escrow funds for engineering and vegetative clearing related to the Daniels Way improvements.
2. At the direction of Town Council the Community Broadband and Fiber Connection projects have been unfunded and remaining funds were placed back into the CIP fund balance with the midyear

budget amendments. Due to those projects being unfunded the Riverwalk Camera project is also being eliminated and funds placed back into CIP fund balance.

- Moved up funding from FY18 to FY17 for the renovation of the Town's Civic Center due to the timing of facility rentals.

Water and Stormwater:

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

- To appropriate funds for hurricane supplies and mutual aid as a result of hurricane Irma. \$75,352
- To appropriate and transfer funds for year-end maintenance costs related to the meter replacement program. \$20,000
- To appropriate Stormwater funds for the joint participation agreement with PBC for the reconstruction of Center St from Thelma Ave to Woodland Estates Dr. \$75,000
- To allocate Stormwater R&R funds due to not receiving LRPI grant funds in FY2017. \$396,027

The following is a summary of Water Fund utilization of the contingency account for the fiscal year 2017:

Beginning Balance: \$ 350,000

Contingency Usage:

Hurricane Matthew Labor Expenses	37,043
Hurricane Matthew Supplies	623
Water Plant FPL utility expenses till year-end	127,954
RO 7 well failure emergency repairs	184,380

Remaining Balance: \$0.00

Building Fund:

The Building Fund appropriated \$20,000 for hurricane Irma related supplies.

Sales Tax Fund:

Increased sales tax revenue not required to pay debt service was transferred to the health insurance fund to meet state required fund balance requirements.

RECOMMENDATION:

Approval of Resolution 61-17 amending the Town of Jupiter Budget for the fiscal year beginning October 1, 2016 and ending September 30th, 2017.

Strategic Result: Fiscal Responsibility

Attachments:

Resolution 61-17 Exhibit "A" Budget Transfer/Amendment 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. 61-17

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, AMENDING RESOLUTION 80-16, THE TOWN'S BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Jupiter has adopted its Fiscal Year 2016-2017 Budget and Pay Plan pursuant to Resolution 80-16 on November 1, 2016; 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 2016 - 2017 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 80-16, the Town's Budget for Fiscal Year 2016 - 2017 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, 2017 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, 2017 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 immediately upon its execution.

Exhibit A

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2016 - September 30, 2017**

	Increase	Decrease
GENERAL FUND:		
TOWN COUNCIL:		
Aid to Private Organizations	17,000	
Contingency		17,000
To transfer funds for a donation for the Jupiter Inlet Lighthouse repair and restoration of tower roof. Approved by council on May 5, 2017.		
Communication Services - Town Council	800	
Communication Services - OGG		800
To transfer funds for communication services cost.		
Aid to Private Organizations	500	
Contingency		500
To transfer funds for a donation for JTAA.		
CLERK:		
Other Contractual Services	9,000	
Contingency		9,000
To transfer funds for run off election costs for supervisor of elections.		
FINANCE:		
Finance Admin - Employee Health Clinic		182
Finance Admin - Travel & Per Diem		892
Finance Admin - Printing & Binding		300
Finance Admin - Other Current Charges		592
Finance Admin - Books Dues Pubs Etc		1,050
Finance Accounting - Travel & Per Diem	3,409	
Finance Accounting - Books Dues Pubs Etc	1,550	
Other General Government - Operating Supplies		500
Other General Government - Books Dues Pubs Etc		1,443
To transfer funds for additional travel and training dollars needed.		
HUMAN RESOURCES:		
Professional Services	25,000	
Contingency		25,000
To transfer funds to hire a consultant for recruitment of Town Manager position.		
PUBLIC WORKS:		
Repairs and Maintenance	15,000	
Contingency		15,000
To transfer funds for A/C duct cleaning in the police department that was not budgeted for.		

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2016 - September 30, 2017**

	<u>Increase</u>	<u>Decrease</u>
PLANNING & ZONING:		
P&Z Admin - Legal Review	3,000	
CFS-Plan Review Fees	(3,000)	
To allocate funds for legal review paid by customer.		
OTHER GENERAL GOVERNMENT:		
Hurricane Supplies	50,000	
Contingency		50,000
To transfer funds for hurricane supplies and repairs due to Hurricane Irma		
Hurricane Supplies	20,000	
Designated from Fund Balance	(20,000)	
To allocate funds for Hurricane Irma lighting repairs.		
Hurricane Debris Removal	1,300,000	
Designated from Fund Balance	(1,300,000)	
To allocate funds for storm debris clean up from Hurricane Irma		
Land	2,800,098	
Professional Services	2,800	
Designated from Fund Balance	(2,802,898)	
To appropriate funds for the purchase of Daniels way and associated costs for a phase I Environmental assessment. Authorized by the Town Council on 04/20/2017		
Insurance	15,500	
Contingency		15,500
To transfer funds for additional insurance claims.		
General Fund - Trf To-Workforce Housing Trust Fund	1,000,000	
General Fund - Designated from Fund Balance	(1,000,000)	
To transfer and appropriate funds to the Workforce Housing Trust from Lennar settlement funds held in reserve for the workforce housing program. Authorized by Council 08/15/2017		
Business - Development Business Grants		4,431
Police Admin - Police Pension		60,000
OGG - Garbage Collections	63,231	
OGG - Utility Services	68,881	
Designated from Fund Balance	(67,681)	
To transfer funds and allocate portions of fund balance for year-end invoices for street lighting reimbursements and increases in utility costs mid year.		
POLICE DEPARTMENT:		
Police Admin - Rentals & Leases	5,944	
CFS-Police Services	(5,944)	
Appropriate funds received from IRS for rental cars.		

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2016 - September 30, 2017**

	Increase	Decrease
POLICE DEPARTMENT:		
Machinery & Equipment	17,879	
Oth Rev-Insurance Reimbursement	(17,879)	
Appropriate funds for insurance reimbursements received from insurance claims for replacement patrol vehicle.		
POLICE FEDERAL FORFEITURE:		
Other Contractual Service	35,750	
Vehicle R&M	27,194	
Designated from Fund Balance	(62,944)	
To appropriate funds for the federal forfeiture program for space saving evidence storage system. Approved by Town Council on 06-06-2017.		
COMMUNITY INVESTMENT PROGRAM:		
Professional Services	30,000	
Other Contractual Services	15,000	
Designated from Escrow Funds	(45,000)	
To appropriate funds for engineering and vegetative clearing relating to Daniels Way from the public improvements escrow.		
Riverwalk Cameras		582,750
Designated from Fund Balance	382,750	
PBC - Riverwalk	200,000	
To unappropriated project funds, project no longer being considered.		
Parks R&M	38,000	
Designated from Fund Balance	(38,000)	
To appropriate funds for the renovation of the Town's civic center floors, this funding was moved up from FY18 requests due to timing of facility rentals.		
WATER FUND:		
WATER ADMINISTRATION:		
Hurricane Supplies	45,000	
Designated from Fund Balance	(45,000)	
To appropriate funds for hurricane supplies due to Hurricane Irma		
Mutual Aid Response-Key West	10,352	
Designated from Fund Balance	(10,352)	
To appropriate funds for mutual aid costs relating to Hurricane Irma response in the Keys.		
WATER FIELD:		
Water Operating Fund - Repairs & Maintenance	20,000	
Water Operating Fund - Designated from Fund Balance	(20,000)	
Water R&R Fund - Meter Replacements		(20,000)
Water R&R Fund - Designated from Fund Balance		20,000
To appropriate funds to cover additional repairs and maintenance cost to year-end.		

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BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2016 - September 30, 2017**

	Increase	Decrease
WATER OPERATING FUND - O&M CIP:		
WATER R&R FUND:		
Water Operating Fund - Water Admin Town Attorney		(410)
Water Operating Fund - Designated from Fund Balance		410
Water R&R Fund - Transmission & Distribution	410	
Water R&R Fund - Designated from Fund Balance	(410)	
To transfer funds for easement sketches for water main projects on Keith and Urdea roads.		
WATER R&R FUND:		
Water R&R Fund - Wells RO 7 Emergency Repairs	13,094	
Water R&R Fund - Designated from Fund Balance	(13,094)	
To transfer and allocate additional funding for an emergency repair to well RO7		
Water R&R Fund - T&D-PBC Center St-Thelma Ave WM	75,000	
Water R&R Fund - Designated from Fund Balance	(75,000)	
To allocate funds for the joint participation agreement with PBC for the reconstruction of Center St from Thelma Ave to Woodland Estates Dr. Approved by Council on 06/06/2017.		
WATER CONNECTION FEE FUND:		
Water Connection Fee Fund - Meters	8,818	
Water Connection Fee Fund - Designated from Fund Balance	(6,549)	
Water Connection Fee Fund - Meter & Tap Fees	(2,269)	
Water R&R Fund - Meters		(6,549)
Water R&R Fund - Designated from Fund Balance		6,549
To allocate and transfer funds for costs of new meters at year-end.		
STORMWATER FUND:		
STORMWATER FIELD:		
Hurricane Supplies	20,000	
Contingency		20,000
To transfer funds for hurricane supplies and repairs due to Hurricane Irma		
STORMWATER R&R FUND:		
Stormwater R&R / R&R CIP - Infrastructure	396,027	
Stormwater R&R / Grant CIP - Infrastructure		(396,027)
Stormwater R&R - State Grant-LRPI		396,027
Stormwater R&R - Designated from Fund Balance	(396,027)	
To allocate R&R funds for approved project that was to be funded by LRPI grant funds. Did not receive grant in FY2017.		
Stormwater R&R / Seminole Ave Watershed		15,000
Stormwater R&R / Grant CIP - Infrastructure	15,000	
To transfer funds for year end expenses relating to the Seminole Ave Watershed project.		

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BUILDING FUND:		
BUILDING ADMINISTRATION:		
Hurricane Supplies	20,000	
Designated from Fund Balance	(20,000)	
To allocate funds for hurricane supplies and repairs due to Hurricane Irma		
INSURANCE FUND/SALES TAX/GENERAL FUND:		
Sales Tax Fund - Interest	354	
Sales Tax Fund - Other Debt Service Costs		2,000
Sales Tax Fund - Contingency		90,680
Sales Tax Fund - Trf To - Insurance Fund	250,000	
Sales Tax Fund - State Shared-Half Cent Sales Tax	(157,674)	
General Fund - State Shared-Proceeds	(181,689)	
General Fund - CFS Garbage Surcharge	(121,311)	
General Fund - Interest - SBA	(147,000)	
General Fund - Other Revenue-Rebate Revenue	(54,893)	
General Fund - Other Revenue-Workers Comp Reimbursement	(45,107)	
General Fund - Trf To - Insurance Fund	550,000	
To transfer excess general fund and sales tax revenue to the Town's insurance fund.		