

# TOWN OF JUPITER



**DATE:** November 9, 2015  
**TO:** Honorable Mayor and Members of Town Council  
**THRU:** Andrew D. Lukasik, Town Manager  
**FROM:** Michael Vilella, Finance Director  
**SUBJECT:** FY 2015 Year-End Budget Amendment

## EXECUTIVE SUMMARY:

Resolution 74-15 provides for an amendment to the fiscal year ending September 30, 2015 operating and CIP budget. The amendment includes budget transfers recorded from October 1, 2014 through September 30, 2015 as detailed in the attached budget transfer summary that were not included in the mid-year budget amendment previously approved by Council. A number of the required adjustments reflect appropriation of additional revenue or special assessment offset by corresponding increases in related expenses.

In the General Fund, budget amendments were recoded which related to the Town's police federal and state forfeiture programs that saw eight new projects approved by the Town Council for an emergency response & rescue vehicle, electronic message boards, the creation of a K-9 training course, donations for the Head Start Program, Criminal Justice Academy, the Gulf Stream Council as well as the Shop with a Cop and the Police Soccer Tournament. The Police Department utilized reimbursements received from the IRS to pay for vehicle rentals related to cooperative law-enforcement operations.

Fund balance was used for Business Development Grant carryforward funds that were not utilized by the end of the 2014 fiscal year.

Utilization of contingency funds pertains to insurance deductible payments, sound testing and monitoring services, emergency sandbag purchases, Town legal fees and donations previously approved by the Town Council during the year.

Additional amendments in the general fund were relating to the use of revenues collected for the sale of fixed assets, scrap metal and the use of increased recreation revenues to off-set additional program expenses.

In the Town's Community Investment Program the Town carried forward fiscal year 2014 funds for projects that were not completed by year-end. The Town was also accepted an awarded for CDBG funds in December of 2014. The South Jupiter Community Park Phase II project realized an increase in funding relating to revenues received for a boundary, topographic and tree survey as well as the use of fund balance to complete the project due to the Town not being awarded anticipated FRDAP grant proceeds in 2015.

The water fund carried forward fiscal year 2014 funds for projects not completed by year-end. There was also the use of contingency funds relating to an emergency repair to a raw water main near I95.

The stormwater fund carried forward fiscal year 2014 funds for projects not completed by year-end.

The Building Fund utilized retained earnings for software license cost relating to the community development project.

The sales tax fund received additional revenue due to increase sales tax distributions at year-end. This increase allowed for additional amounts to be transferred to the General Fund.

**RECOMMENDATION:**

Approval of Resolution 74-15 Amending the Town of Jupiter Budget for the fiscal year beginning October 1, 2014 and ending September 30<sup>th</sup>, 2015.

**Strategic Result:** Fiscal Responsibility

**Attachments:**

Resolution 74 -15  
Exhibit "A" Budget Transfer Detail

**Funding Source:**

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

**TOWN OF JUPITER, FLORIDA**

**RESOLUTION NO. 74-15**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, AMENDING RESOLUTION 63-14, THE TOWN'S BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Jupiter has adopted its Fiscal Year 2014-2015 Budget and Pay Plan pursuant to Resolution 63-14 on September 16, 2014; 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 2014 - 2015 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 63-14, the Town's Budget for Fiscal Year 2014 - 2015 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, 2015 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, 2015 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 passage and adoption.

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2014 - September 30, 2015**

	Increase	Decrease
<b>GENERAL FUND:</b>		
<b>TOWN COUNCIL</b>		
Aide to Private Organizations	10,000	
Contingency		10,000
To transfer funds for donation to the train depot project.		
Aide to Private Organizations	26,010	
Contingency		26,010
To transfer funds for Andrew Harris artificial reef donation.		
Aide to Private Organizations	3,415	
Contingency		3,415
To transfer funds for council donation to the State of Florida Economic Development Trust Fund.		
<b>ATTORNEY/LEGAL COUNCIL</b>		
Professional Services	35,000	
Litigation		20,000
Contingency		15,000
To transfer funds for Town attorney fee's.		
<b>PUBLIC WORKS - FLEET:</b>		
Operating Supplies	5,646	
Other Miscellaneous Revenue	(5,646)	
To appropriate funds received from scrape metal sales to operating supplies.		
Operating Supplies	5,000	
Operating Supplies	29,478	
Designated from Fund Balance	(34,478)	
To allocate funds received from the sale of fixed assets to operating supplies.		
<b>PUBLIC WORKS - PARKS MAINTENANCE:</b>		
Operating Supplies	3,300	
Contingency		3,300
To transfer funds for emergency sandbag purchase.		
<b>POLICE DEPARTMENT:</b>		
Rentals & Leases	3,696	
Charges for Service - Police Services	(3,696)	
To appropriate additional funds received for vehicle rentals.		

**POLICE FEDERAL FORFEITURE:**

Vehicles	34,986	
Designated from Fund Balance	(34,986)	

To appropriate funds for the Police Federal Forfeiture program for Emergency Response & Rescue Vehicle approved by Council on 04-21-2015

Operating Supplies	3,140	
Books, Dues Pubs Etc.	10,000	
Machinery & Equipment	50,400	
Designated from Fund Balance	(63,540)	

To appropriate funds for the Police Federal Forfeiture program for the purchase of four electronic Message Board approved by Council on 05-05-2015

Other Current Charges	7,248	
Operating Supplies	12,341	
Machinery & Equipment	17,592	
Designated from Fund Balance	(37,181)	

To appropriate funds for the Police Federal Forfeiture program for the creation of a K-9 Training Course approved by Council on 08-06-2015

**CODE COMPLIANCE:**

Other Contractual Services	8,000	
Machinery & Equipment	18,500	
Contingency		26,500

To transfer funds for noise monitoring device and monitoring services.

**PLANNING & ZONING ADMINISTRATION:**

Professional Services	7,600	
Contingency		7,600

To transfer funds for amphitheater sound testing services.

Professional Services	8,000	
Contingency		8,000

To transfer funds for Harbourside Sound Level Monitoring

**BUSINESS DEVELOPMENT:**

Business Grants	35,948	
Designated from Fund Balance	(35,948)	

To appropriate funds for business development grants from FY 2014 carryforward balance.

**RECREATION**

Recreation Programs	48,000	
Charges for Service - Camps/Schools Out	(48,000)	

To appropriate funds received due to increased recreation program activity.

Summer Programs	10,000	
Charges for Service - Camps/Schools Out	(10,000)	

To appropriate funds received due to increased summer camp and schools out program activity.

Promotional Activities	1,500	
Charges for Service - Special Events	(1,500)	

To appropriate funds received due to increased teen pool party program activity.

**OTHER GENERAL GOVERNMENT:**

Insurance	25,000	
Contingency		25,000
To transfer funds for insurance liability claims deductible payments.		

**POLICE STATE FORFEITURE:**

Aid to Private Organizations	1,000	
Oth Fines-Confiscated Property	(1,000)	
To appropriate funds for the Police State Forfeiture program for a donation to the Head Start Program approved by Council on 11-04-2014		

Other Current Charges	2,000	
Oth Fines-Confiscated Property	(2,000)	
To appropriate funds for the Police State Forfeiture program for Shop with a Cop program approved by Council on 11-04-2015		

Professional Services	1,920	
Rentals & Leases	2,777	
Operating Supplies	432	
Oth Fines-Confiscated Property	(5,128)	
To appropriate funds for the Police State Forfeiture program for the Police Soccer Tournament approved by Council on 02-02-2015		

Aid to Private Organizations	3,000	
Designated from Fund Balance	(3,000)	
To appropriate funds for the Police State Forfeiture program for a donation to the Criminal Justice Academy approved by Council on 04-21-2015		

Aid to Private Organizations	5,000	
Oth Fines-Confiscated Property	(5,000)	
To appropriate funds for the Police State Forfeiture program for a donation to the Gulf Stream Council approved by Council on 05-05-2015		

**COMMUNITY INVESTMENT PROGRAM:**

**CIP CARRYFORWARD PROJECT FUNDING:**

Aid to Organizations	50,000	
Council Contingency	77,055	
Lennar Settlement	1,000,000	
Previously Approved CIP Projects	10,854,642	
Federal Grant	(182,502)	
Local Grants	(2,089,000)	
Designated from Escrow Funds	(75,000)	
Designated from Fund Balance	(9,385,195)	
Capital Contributions Private	(250,000)	
To carryforward unspent funds on previously approved C-I-P projects and related revenues.		

**CIP/PARKS PUBLIC WORKS:**

Improvements other than building 56,201  
Other Miscellaneous Revenue (56,201)  
To appropriate funds received for South JCP boundary, topographic and tree survey.

Improvements other than building (200,000)  
State Grant-FRDAP 200,000  
Improvements other than building 137,537  
Designated from Fund Balance (137,537)  
To appropriate funds from fund balance to complete SJCP II project due to FRDAP grant not being awarded.

**CIP/OTHER GENERAL GOVERNMENT**

Aid to private organizations 257,057  
Fed Grant - CDBG (257,057)  
To appropriate funds for CDBG funds accepted by Council December 2014.

**WATER FUND:**

**WATER ADMINISTRATION:**

Operating Supplies 3,873  
Designated from Fund Balance (3,873)  
To appropriate funds from the water treatment plant CIP to operating funds for the purchase of a monitor.

**WATER FIELD:**

Repairs & Maintenance 125,950  
Contingency 125,950  
To transfer funds for an emergency repair to the RO Raw Watermain Aerial Crossing near I-95.

**WATER PLANT /O&M CIP**

Previously Approved Water CIP Projects 1,074,034  
Designated from Fund Balance (1,074,034)  
To carryforward unspent funds on previously approved water C-I-P projects.

Transmission & Distribution 43,050  
Designated from Fund Balance (43,050)  
To appropriate funds for the Imperial Woods service line installation change order.

**STORMWATER FUND:**

**STORMWATER / O&M CIP:**

Infrastructure 91,047  
Private Stormwater Improvement Grants 183,265  
Stormwater Mgmt. System Redevelopment Grants 170,505  
Designated from Fund Balance (444,817)  
To carryforward unspent funds on previously approved stormwater C-I-P projects.

**BUILDING FUND:**

**BUILDING PLAN REVIEW:**

Professional Services 19,200  
Designated from Fund Balance (19,200)  
To appropriate funds for software licenses relating to the community development software installation.

**SALES TAX FUND:**

Principal	48,667	
Interest		149,158
Other Debt Service Costs		2,000
Tfr To-General Fund	550,397	
Contingency		17,150
State Shared-Half Cent Sale Tax	(430,756)	
To appropriate and transfer funds to account for reduced debt service cost related to refinancing and the transfer of excess funds to the the General Fund.		