

# TOWN OF JUPITER



**DATE:** June 6, 2016  
**TO:** Honorable Mayor and Members of Town Council  
**THRU:** Andrew D. Lukasik, Town Manager  
**FROM:** Michael Vilella, Finance Director *MV*  
**SUBJECT:** FY 2016 Mid-Year Budget Amendment

## EXECUTIVE SUMMARY:

Resolution 41-16 provides for an amendment to the fiscal year ending September 30, 2016 operating and CIP budget. The amendment includes budget transfers recorded from October 1, 2015 through March 31, 2016 as detailed in the attached budget transfer summary.

In the General Fund, a majority of the budget amendments are to properly allocate existing amounts from fund balance that are fiscal year 2015 carryforward balances. The fund balance carryforwards relate to neighborhood enhancement funds, business development grants, tuition reimbursement funds, a computer firewall and Avia phone messaging system, electric vehicle purchase, sound monitoring and maintenance cost as well as the citizen survey not completed by the end of FY 2015. In addition to year-end carryforward activity fund balance was used for QTI incentive payments authorized by council via resolution 17-12.

Inter fund transfers within the general fund consisted of the following activities; the transfer of funds from code enforcement and business tax receipts to create a special projects coordinator position in the Town Managers office. This position and transfer was authorized by council 02/02/2016. Transfer of funds from code compliance to P&Z for sound consulting services, and a transfer from other general government to P&Z admin for open space maintenance cost. Transfer from the Public Works fleet division to Engineering for additional funds required for an electric vehicle purchase. The Public Works department transferred funds from the grounds and landscape division to roads and signs for the purchase of shell rock material.

Utilization of contingency funds pertains to a special use agreement between the County School Board and the Town for JTAA facility use.

The Police Department also required approval of an appropriation of IRS special assignment reimbursements to pay for vehicle rentals related to the cooperative law-enforcement operations.

The Town's Community Redevelopment Agency carried forward for projects that were not completed by fiscal year-end 2015. In addition to carry forward balances, the council accepted additional grant funds from FDOT for the A1A project in October of this year, which required the appropriation of those funds for the related expenditures.

In the Town's Community Investment Fund the Town carried forward fiscal year 2015 funds for projects that were not completed by year-end. In addition to carry forward balances, the council authorized funding for two beach dune restoration projects in partnership with Palm Beach County.

The town's water operating, R&R and connection fee fund's carried forward fiscal year 2015 funds for CIP projects not completed by year-end. The town's water utility also utilized additional funds received from asset disposals and scrap material for operating costs. The water utility transferred funds from it's R&R fund to the water operating fund for line break and misc. repair costs. Funds were transferred from the water operating fund to the R&R fund for engineering cost relating to Center St, Thelma Av project.

The stormwater fund carried forward fiscal year 2015 funds for CIP projects not completed by year-end. The stormwater fund also performed an inner fund transfer from the stormwater field division to the admin division to cover cost relating to the purchase of a copier.

The Building Fund utilized fiscal year 2015 carryforward funds for the community development software implementation.

**RECOMMENDATION:**

Approval of Resolution 41-16 Amending the Town of Jupiter Budget for the fiscal year beginning October 1, 2015 and ending September 30<sup>th</sup>, 2016.

**Strategic Result:** Fiscal Responsibility

**Attachments:**

Resolution 41-16  
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. 41-16**

**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 March 31, 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 immediately upon its passage and adoption.

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - March 31, 2016**

|   | <u>Increase</u> | <u>Decrease</u> |
|---|-----------------|-----------------|
| <b>GENERAL FUND:</b>  |                 |                 |
| <b>TOWN MANAGER:</b>  |                 |                 |
| Town Manager Office - Salary & Benefits   | 42,636          |                 |
| Code - Salary & Benefits  | (9,917)         |                 |
| BTR - Salary & Benefits   | (32,446)        |                 |
| To transfer funds for new special projects coordinator position in TM office authorized by council on 02/02/2016. |                 |                 |
| <br>  |                 |                 |
| Town Manager Office - Communication Services  | 1,138           |                 |
| BTR - Communication Services  | (1,138)         |                 |
| To transfer funds for special project coordinator cell phone.   |                 |                 |
| <br>  |                 |                 |
| <b>NEIGHBORHOODS:</b>   |                 |                 |
| Neighborhood Enhancements   | 10,900          |                 |
| Designated from Fund Balance  | (10,900)        |                 |
| To appropriate funds for neighborhood enhancements from FY15 carryforward balance.                                |                 |                 |
| <br>  |                 |                 |
| <b>BUSINESS DEVELOPMENT:</b>  |                 |                 |
| Business Grants   | 29,000          |                 |
| Designated from Fund Balance  | (29,000)        |                 |
| To appropriate funds for business development grants from FY15 carryforward balance.                              |                 |                 |
| <br>  |                 |                 |
| <b>COMMUNITY RELATIONS:</b>   |                 |                 |
| Professional Services   | 17,909          |                 |
| Designated from Fund Balance  | (17,909)        |                 |
| To appropriate funds for the Citizen Survey from FY15 carryforward balance.                                       |                 |                 |
| <br>  |                 |                 |
| <b>CLERK:</b>   |                 |                 |
| Other Contractual Services  | 1,932           |                 |
| CFS-Filing Fee  | (1,932)         |                 |
| To appropriate funds for Municipal Candidates Election Assessment..   |                 |                 |
| <br>  |                 |                 |
| <b>HUMAN RESOURCES:</b>   |                 |                 |
| Tuition Reimbursement   | 17,998          |                 |
| Designated from Fund Balance  | (17,998)        |                 |
| To appropriate funds for tuition reimbursements from FY15 carryforward balance.                                   |                 |                 |
| <br>  |                 |                 |
| <b>PLANNING &amp; ZONING:</b>   |                 |                 |
| Legal Review  | 5,000           |                 |
| CFS-Plan Review Fees  | (5,000)         |                 |
| To appropriate additional funds received for legal review services.   |                 |                 |
| <br>  |                 |                 |
| P&Z Admin - Professional Services   | 6,500           |                 |
| Code Compliance - Other Contractual Services  | (6,500)         |                 |
| To transfer funds for sound consulting professional services.   |                 |                 |
| <br>  |                 |                 |
| P&Z Admin - Other Contractual Services  | 9,000           |                 |
| Other General Government - Other Current Charges  | (9,000)         |                 |
| To transfer funds for open space maintenance cost.  |                 |                 |

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - March 31, 2016**

|   | <u>Increase</u> | <u>Decrease</u> |
|---|-----------------|-----------------|
| <b>ENGINEERING:</b>   |                 |                 |
| Engineering - Machinery & Equipment   | 5,652           |                 |
| PW/Fleet - Operating Supplies   | (5,652)         |                 |
| To transfer funds for electric vehicle purchase.  |                 |                 |
| <b>PUBLIC WORKS:</b>  |                 |                 |
| PW/Roads & Signs - Road Material & Supplies   | 3,000           |                 |
| PW/Grounds & Landscape - Grounds R&M  | (3,000)         |                 |
| To transfer funds for shellrock material for Radio Rd.  |                 |                 |
| <b>RECREATION:</b>  |                 |                 |
| Machinery & Equipment   | 16,556          |                 |
| Designated from Fund Balance  | (16,556)        |                 |
| To appropriate funds for electric vehicle from FY15 carryforward balance.   |                 |                 |
| Other Contractual Services  | 39,000          |                 |
| Contingency   |                 | 39,000          |
| To transfer funds for School Board JTAA special use agreement. Approved by Council on 02-02-2016.                                 |                 |                 |
| Regular Salary  | 5,040           |                 |
| FICA Taxes  | 386             |                 |
| CFS-Schools Out   | (5,426)         |                 |
| To appropriate additional funds received for an additional Youth Summer Day Camp Counselor due to increased participation.        |                 |                 |
| <b>INFORMATION SYSTEMS:</b>   |                 |                 |
| Professional Services   | 12,800          |                 |
| Repairs & Maintenance   | 4,344           |                 |
| Designated from Fund Balance  | (17,144)        |                 |
| To appropriate funds for the firewall and Avia phone messaging systems not complete by year-end from FY15 carryforward balance.   |                 |                 |
| <b>CODE COMPLIANCE:</b>   |                 |                 |
| Other Contractual Services  | 8,000           |                 |
| Designated from Fund Balance  | (8,000)         |                 |
| To appropriate funds for sound monitoring maintenance & monitoring cost not completed by year-end from FY15 carryforward balance. |                 |                 |
| <b>OTHER GENERAL GOVERNMENT:</b>  |                 |                 |
| Aide to Private Organizations   | 7,500           |                 |
| Designated from Fund Balance  | (7,500)         |                 |
| To appropriate funds for QTI (Qualified Target Industry Tax Refund Program) payments.   |                 |                 |
| Art Committee   | 130             |                 |
| Designated from Fund Balance  | (130)           |                 |
| To appropriate funds from FY15 carryforward balance.  |                 |                 |

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - March 31, 2016**

|  | <u>Increase</u> | <u>Decrease</u> |
|--|-----------------|-----------------|
| <b>POLICE DEPARTMENT:</b>  |                 |                 |
| Rentals & Leases   | 2,271           |                 |
| CFS-Police Services  | (2,271)         |                 |
| To appropriate additional funds received for vehicle rentals.  |                 |                 |
| <b>POLICE FEDERAL FORFEITURE:</b>  |                 |                 |
| Other Contractual Services   | 7,248           |                 |
| Vehicle R&M  | 29,041          |                 |
| Operating Supplies   | 444             |                 |
| Machinery & Equipment  | 17,592          |                 |
| Designated from Fund Balance   | (54,325)        |                 |
| To appropriate funds for previously approved federal forfeiture program from FY15 carryforward balance.  |                 |                 |
| Operating Supplies   | 21,515          |                 |
| Machinery & Equipment  | 42,985          |                 |
| Designated from Fund Balance   | (64,500)        |                 |
| To appropriate funds for the Police Federal Forfeiture program for updates to the Mobile Command Vehicle approved on 10/20/2015 by the Town Council.   |                 |                 |
| Travel & Per Diem  | 1,000           |                 |
| Other Current Charges  | 500             |                 |
| Books Dues Pubs Etc.   | 5,500           |                 |
| Designated from Fund Balance   | (7,000)         |                 |
| To appropriate funds for the Police Federal Forfeiture program for training on fair and Impartial Policing approved on 10/20/2015 by the Town Council. |                 |                 |
| Operating Supplies   | 26,639          |                 |
| Designated from Fund Balance   | (26,639)        |                 |
| To appropriate funds for the Police Federal Forfeiture program for active shooter equipment approved on 03/01/2016 by the Town Council.                |                 |                 |
| <b>CRA - COMMUNITY REDEVELOPMENT AGENCY:</b>   |                 |                 |
| Improvements Other Than Building   | 414,083         |                 |
| Fed Grant - FDOT   | (414,083)       |                 |
| Appropriate additional FDOT grant funds for the A1A Jupiter Beach Rd Project. Accepted by Council on 10/20/2015  |                 |                 |
| Previously Approved CIP Projects   | 5,185,352       |                 |
| Fed Grant - FDOT   | (2,959,954)     |                 |
| Designated from Fund Balance   | (2,225,398)     |                 |
| To carryforward unspent funds on previously approved C-I-P projects and related revenues.  |                 |                 |

**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - March 31, 2016**

|   | <u>Increase</u> | <u>Decrease</u> |
|---|-----------------|-----------------|
| <b>COMMUNITY INVESTMENT PROGRAM:</b>  |                 |                 |
| <b>CIP CARRYFORWARD PROJECT FUNDING:</b>  |                 |                 |
| Aid to Organizations  | 94,947          |                 |
| Council Contingency   | 77,055          |                 |
| Lennar Settlement - Island Way Project  | 1,000,000       |                 |
| Previously Approved CIP Projects  | 10,764,569      |                 |
| Federal Grants  | (242,623)       |                 |
| Local Grants  | (1,889,000)     |                 |
| Designated from Escrow Funds  | (192,077)       |                 |
| Designated from Fund Balance  | (8,522,871)     |                 |
| Capital Contributions Private   | (480,000)       |                 |
| Recreation Impact Fee   | (200,000)       |                 |
| Road Impact Fee   | (410,000)       |                 |
| To carryforward unspent FY 2015 funds on previously approved C-I-P projects and related revenues.                       |                 |                 |
| <b>CIP - OTHER GENERAL GOVERNMENT</b>   |                 |                 |
| Aid to Government Agencies  | 72,400          |                 |
| Designated from Fund Balance  | (72,400)        |                 |
| To appropriate funds for the South Jupiter Beach Dune Restoration Project authorized by council on 12/01/2015.          |                 |                 |
| Aid to Government Agencies  | 200,000         |                 |
| Designated from Fund Balance  | (200,000)       |                 |
| To appropriate funds for the Jupiter Dune Restoration Project authorized by council on 11/15/2011 via resolution 62-11. |                 |                 |
| <b>WATER FUND:</b>  |                 |                 |
| <b>WATER PLANT:</b>   |                 |                 |
| Plant-WTP Hardening   | 231,413         |                 |
| T&D-Jupiter Little Acres Dist Improvements  | 257,270         |                 |
| Designated from Fund Balance  | (488,683)       |                 |
| To carryforward unspent FY 2015 funds on previously approved C-I-P water projects.                                      |                 |                 |
| Water/O&M CIP - T&D-Old Fort Jupiter Road Dist  | 121,204         |                 |
| Water/O&M CIP - T&D-Bamboo Ln Dist  | 175,795         |                 |
| Designated from Fund Balance  | (296,999)       |                 |
| To appropriate funds for water line extensions.   |                 |                 |

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October 1, 2015 - March 31, 2016**

|   | <u>Increase</u> | <u>Decrease</u> |
|---|-----------------|-----------------|
| <b>WATER FIELD:</b>   |                 |                 |
| Water R&R/CIP - Meter Replacements  |                 | (77,500)        |
| Water R&R - Designated from Fund Balance  |                 | 77,500          |
| Repairs & Maintenance   | 77,500          |                 |
| Designated from Fund Balance  | (77,500)        |                 |
| To appropriate funds from water R&R for line breaks and other Misc. Repairs.  |                 |                 |
| Repairs & Maintenance   | 1,801           |                 |
| Other Miscellaneous Revenue   | (1,801)         |                 |
| To appropriate additional funds received from equipment disposals.  |                 |                 |
| Other Current Charges   | 185             |                 |
| Other Miscellaneous Revenue   | (185)           |                 |
| To appropriate additional funds received from sale of scrap material.   |                 |                 |
| Operating Supplies  | 13,500          |                 |
| Designated from Fund Balance  | (13,500)        |                 |
| To appropriate funds for warehouse improvements that were not completed by year-end from FY15 carryforward balance. |                 |                 |
| <b>WATER R&amp;R FUND:</b>  |                 |                 |
| <b>WATER R&amp;R CIP CARRYFORWARD PROJECT FUNDING:</b>  |                 |                 |
| Previously Approved CIP Projects  | 7,939,575       |                 |
| Designated from Fund Balance  | (7,939,575)     |                 |
| To carryforward unspent FY 2015 funds on previously approved C-I-P water projects.                                  |                 |                 |
| Water R&R/CIP -T&D-PBC Center St Thelma Av WM   | 22,903          |                 |
| Water R&R -Designated from Fund Balance   | (22,903)        |                 |
| Water Operating Fund Water Admin - Insurance  |                 | (22,903)        |
| Water Operating Fund - Designated from Fund Balance   |                 | 22,903          |
| To appropriate funds for consultant engineering cost.   |                 |                 |
| <b>WATER CONNECTION FEE / CAPACITY FUND:</b>  |                 |                 |
| Previously Approved CIP Projects  | 5,962,360       |                 |
| Designated from Fund Balance  | (5,962,360)     |                 |
| To carryforward unspent FY 2015 funds on previously approved C-I-P water projects.                                  |                 |                 |



**TOWN OF JUPITER  
BUDGET TRANSFERS  
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.  
October 1, 2015 - March 31, 2016**

|   | <b>Increase</b> | <b>Decrease</b> |
|---|-----------------|-----------------|
| <b>STORMWATER FUND:</b>   |                 |                 |
| <b>STORMWATER ADMINISTRATION:</b>   |                 |                 |
| Stormwater Administration - Equipment   | 8,000           |                 |
| Stormwater Administration - Operating Supplies  | (5,000)         |                 |
| Stormwater Field - Equipment  | (3,000)         |                 |
| To transfer funds for copier purchase and upgrade to color.                             |                 |                 |
| <br><b>STORMWATER/O&amp;M CIP:</b>  |                 |                 |
| Infrastructure  | 528,397         |                 |
| Private Stormwater Improvement Grants   | 173,825         |                 |
| Stormwater Mgmt. System Redevelopment Grants  | 231,132         |                 |
| Designated from Fund Balance  | (933,354)       |                 |
| To carryforward unspent FY 2015 funds on previously approved stormwater C-I-P projects. |                 |                 |
| Infrastructure  | 329,400         |                 |
| Designated from Fund Balance  | (329,400)       |                 |
| To carryforward unspent FY 2015 funds on previously approved stormwater C-I-P projects. |                 |                 |
| <br><b>STORMWATER R&amp;R FUND:</b>   |                 |                 |
| Previously Approved CIP Projects  | 1,424,408       |                 |
| Designated from Fund Balance  | (1,424,408)     |                 |
| To carryforward unspent FY 2015 funds on previously approved stormwater C-I-P projects. |                 |                 |
| <br><b>STORMWATER AVAILABILITY FEE FUND:</b>  |                 |                 |
| Previously Approved CIP Projects  | 281,597         |                 |
| Designated from Fund Balance  | (281,597)       |                 |
| To carryforward unspent FY 2015 funds on previously approved stormwater C-I-P projects. |                 |                 |
| <br><b>BUILDING FUND:</b>   |                 |                 |
| <b>BUILDING SUPPORT SERVICES:</b>   |                 |                 |
| Building Support Services - Other Contractual Services                                  | 35,000          |                 |
| Building Administration - Other Contractual Services                                    | (20,000)        |                 |
| Building Administration - Machinery & Equipment   | (15,000)        |                 |
| To transfer funds for temporary workers for new software post conversion assistance.    |                 |                 |
| <br><b>BUILDING INSPECTIONS:</b>  |                 |                 |
| Building Inspections - Salary & Benefits  | 63,326          |                 |
| Building Support Services - Salary & Benefits   | (63,326)        |                 |
| To transfer funds for position that was budgeted in incorrect cost center.              |                 |                 |
| Building Inspections - Operating Supplies   | 250             |                 |
| Building Administration - Operating Supplies  | (250)           |                 |
| To transfer funds for additional remote inspection tough book purchase.                 |                 |                 |

**TOWN OF JUPITER**  
**BUDGET TRANSFERS**  
**APPROPRIATING FUND BALANCE / RETAINED EARNINGS.**  
**October 1, 2015 - March 31, 2016**

|   | <b>Increase</b> | <b>Decrease</b> |
|---|-----------------|-----------------|
| <b>BUILDING PLAN REVIEW:</b>  |                 |                 |
| Professional Services   | 159,317         |                 |
| Operating Supplies  | 1,234           |                 |
| Machinery & Equipment   | 365,409         |                 |
| Software  | 60,714          |                 |
| Designated from Fund Balance  | (586,674)       |                 |
| To appropriate funds from FY15 carryforward balances for Community Development Software Implementation. |                 |                 |