

**TOWN OF JUPITER**  
**FY 2019 Year- End Budget Amendment**



DATE:	November 19, 2019
TO:	Honorable Mayor and Members of Town Council
THRU:	Matt Benoit, Town Manager <i>MB</i>
FROM:	Michael Villella, Finance Director
SUBJECT:	FY 2019 Year- End Budget Amendment

**EXECUTIVE SUMMARY:**

Staff seeks Town Council approval of Resolution 99-19 providing for an amendment to the fiscal year ending September 30, 2019 operating and CIP budgets. The amendment includes budget transfers recorded from October 1, 2018 through September 30, 2019 as detailed in the attached budget transfer summary. The most significant amendments by fund are listed below.

**General Fund:**

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

1. Appropriate insurance proceeds received for repair of LRP Speed trailer due to accident.
2. Appropriate funds relating to land appraisal services which will be reimbursed through bond proceeds.
3. Allocate revenue received for year-end expenditures relating to garbage collection services.

There has been no use of General Fund contingency for fiscal year 2019.

**State Forfeiture Fund:**

1. Appropriate state forfeiture funds for Shop with a Cop and the Head Start programs.
2. Appropriate state forfeiture funds for the Seventh Annual Jupiter Police Soccer Tournament.
3. Appropriate state forfeiture funds for a donation to the Jupiter Community High School Criminal Justice Academy.
4. Appropriate state forfeiture funds for a donation to the Gulf Stream Council's on Learning for Life Explorer Program.

**Community Investment Plan (CIP):**

Amendments to the CIP fund were required for the following:

1. Unappropriate funds for completed projects or projects that will not be pursued for completion.
2. Appropriate additional funds for the update and completion of the JCP master plan.
3. Appropriate and transfer funds for the construction of the PD/Data Center project from Surtax, Water & Building Funds.
4. Appropriate funds for the first payment to FDOT for the Town's portion of the Indiantown Road Western Corridor Improvements project.

**Water and Stormwater:**

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

1. To transfer unused project funds to be used for the contract award for the Central Blvd transmission valve replacement project.

2. The Water R&R Fund was amended for the transfer of fund balance for its portion of the PD/Data Center project that was authorized by the Town Council on 05/21/2019.
3. Appropriate contingency funds for emergency repairs of water transmission mains on Central Blvd & South of Indiantown Rd.

The following is a summary of Water Fund utilization of contingency funds for fiscal year 2019:

- Beginning Balance: \$500,000
- Usage: \$177,693
- Ending Balance: \$322,907

There has been no use of stormwater contingency funds for fiscal year 2019.

**Building Fund:**

The Building Fund was amended for the transfer of fund balance for its portion of the PD/Data Center project that was authorized by the Town Council on 05/21/2019.

**Half-Cent Sales Tax/Debt Service Fund:**

To transfer and amend the half-cent sales tax fund for excess tax revenue received and to transfer proceeds to the General Fund.

**RECOMMENDATION:**

Staff recommends approval of Resolution 99-19 amending the Town of Jupiter Budget for the fiscal year beginning October 1, 2018 and ending September 30<sup>th</sup>, 2019.

**Strategic Priority:**

Fiscal Responsibility

**Attachments:**

- Resolution 99-19
- Exhibit "A" Budget Transfer/Amendment Detail

**Funding Source:**

	Approved in Budget	\$	Sources:
	Additional Funding Required	\$	Sources:

**\*Funding is not necessary for this request**

**TOWN OF JUPITER, FLORIDA**

**RESOLUTION NO. 99-19**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, AMENDING RESOLUTION 66-18, THE TOWN'S BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2019; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Jupiter has adopted its Fiscal Year 2018-2019 Budget and Pay Plan pursuant to Resolution 66-18 on September 20, 2018; 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 2018 - 2019 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 66-18, the Town's Budget for Fiscal Year 2018 - 2019 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, 2019 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, 2019 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 become effective immediately upon execution.

**Exhibit "A"**

**Town of Jupiter  
Budget Transfers  
Appropriating Fund Balance/ Retained Earnings  
October 1, 2018-September 30, 2019**

**General Fund:**

<b>Public Works</b>	<b>Increase</b>	<b>Decrease</b>
Insurance Reimbursement	3,320	
Other Revenue – Insurance Reimbursement	(3,320)	

Appropriate received insurance proceeds for landscape and property repairs from accidents along Town roadways.

<b>Police Department</b>	<b>Increase</b>	<b>Decrease</b>
Vehicle R&M	16,650	
Other Revenue – Insurance Reimbursement	(16,650)	

Appropriated received insurance proceeds for repair of LRP Speed trailer due to accident.

<b>Police Department</b>	<b>Increase</b>	<b>Decrease</b>
Rentals & Leases	5,226	
CFS- Police Services	(5,226)	

To appropriate funds received for rental vehicles.

<b>Other General Government</b>	<b>Increase</b>	<b>Decrease</b>
Professional Services- Land Acquisition Reimbursement	35,000	
Designated from Fund Balance	(35,000)	

Appropriated funds relating to land appraisal services which will be reimbursed though bond proceeds.

<b>Other General Government</b>	<b>Increase</b>	<b>Decrease</b>
Garbage Collection	266,193	
CFS-Garbage Fees	(266,193)	

To allocate revenue collected for year-end cost.

**State Forfeiture Fund:**

<b>State Forfeiture Fund</b>	<b>Increase</b>	<b>Decrease</b>
Aid to Private Organizations	1,000	
Other Current Charges	2,000	
Oth Fines-Confiscated Property	(3,000)	

To appropriate state forfeiture funds for Shop with a Cop and the Head Start programs. Approved by Council on November 6, 2018.

<b>State Forfeiture Fund</b>	<b>Increase</b>	<b>Decrease</b>
Professional Services	1,920	
Rentals & Leases	2,598	
Operating Supplies	1,094	
Oth Fines-Confiscated Property	(5,612)	

To appropriate state forfeiture funds for the Seventh Annual Jupiter Police Soccer Tournament. Approved by Council on February 5, 2019.

<b>State Forfeiture Fund</b>	<b>Increase</b>	<b>Decrease</b>
Aid to Government Agency	3,000	
Oth Fines-Confiscated Property	(3,000)	

To appropriated state forfeiture funds for a donation to the Jupiter Community High School Criminal Justice Academy. Approved by Council on April 16, 2019.

<b>State Forfeiture Fund</b>	<b>Increase</b>	<b>Decrease</b>
Aid to Government Agency	5,000	
Oth Fines-Confiscated Property	(5,000)	

To appropriate state forfeiture funds for a donation to the Gulf Stream Council's on Learning for Life Explorer Program. Approved by Council on May 7, 2019.

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

<b>Community Investment Program</b>	<b>Increase</b>	<b>Decrease</b>
Completed Projects		829,007
Designated Fund Balance	829,007	

To place back into fund balance remaining funds of completed projects. **See attachment "B" for list of Projects**

<b>Community Investment Program</b>	<b>Increase</b>	<b>Decrease</b>
Improvements Other Than Buildings- JCP Athletic Field Turf Replacement	6,000	
Designated Fund Balance	(6,000)	

Appropriate additional funds for the update and completion of the JCP master plan.

<b>Community Investment Program</b>	<b>Increase</b>	<b>Decrease</b>
Building Improvements	5,239,896	
PD/ Data Center Surtax Funds	11,040,807	
Tfr Fr- Surtax Fund	(11,040,807)	
Tfr Fr-Water System	(1,794,519)	
Tfr Fr-Building Enterprise	(3,445,377)	

To appropriate and transfer funds for the construction of the PD/Data Center project from Surtax, Water & Building Funds. Authorized by Town Council on 05/21/2019, resolution 59-19.

<b>Community Investment Program</b>	<b>Increase</b>	<b>Decrease</b>
Realignment of Daniels Way	(452,909)	
Designated To Fund Balance	452,909	

To unappropriate funding for project, authorized by Town Council at the August 14, 2019 CIP workshop.

<b>Community Investment Program</b>	<b>Increase</b>	<b>Decrease</b>
Sawfish Bay Park & Train Depot	(365,228)	
Historical Preservation	14,300	
Lease Revenues	322,000	
Developer Contributions	10,000	
Designated To Fund Balance	18,928	

To unappropriate funding for project, authorized by Town Council at the August 14, 2019 CIP workshop.

<b>Community Investment Program</b>	<b>Increase</b>	<b>Decrease</b>
Rehabilitation of Beach Dune Crossovers	10,286	
Designated From Fund Balance	(10,286)	

To appropriate additional funding for contract funding for the Beach Dune Crossover Project. Authorized by Town Council on August 20, 2019.

<b>Community Investment Program</b>	<b>Increase</b>	<b>Decrease</b>
Indiantown Road Western Corridor Improvements	427,913	
Designated from Escrow Funds	(427,913)	

To appropriate funds for the first payment to FDOT for the Town's portion of the Indiantown Road Western Corridor Improvements project. Authorized by Town Council on August 20, 2019.

#### **Water Fund:**

<b>Water Other</b>	<b>Increase</b>	<b>Decrease</b>
Water / O&M CIP - Transmission & Distribution	22,460	
Designated from Fund Balance	(22,460)	

To appropriate funds for water main extension costs relating to a water surcharge agreement.

#### **Water R&R Fund:**

<b>Water R&amp;R Fund</b>	<b>Increase</b>	<b>Decrease</b>
Water R&R/CIP - T&D Central Blvd Jup Park Dr Valve		41,383
Water R&R/CIP - T&D S Trans Main Crossing I95		56,636
Water R&R/CIP - T&D Indiantown Rd Bridge 16" valve		53,659
Water R&R/CIP - T&D Central Blvd Transmission Valve Replacement	342,901	
Designated From Fund Balance	(191,223)	

To transfer unused funds from other Water projects to be used for the contract award for the Central Blvd transmission valve replacement project. Adopted by Council on 05-21-2019 Resolution 50-19

<b>Water R&amp;R Fund</b>	<b>Increase</b>	<b>Decrease</b>
Water R&R - Tfr To-Capital Improvement Fun	1,794,519	
Designated From Fund Balance	(1,794,519)	

To transfer funds for the construction of the PD/Data Center project. Authorized by Town Council on 05/21/2019, resolution 59-19.

<b>Water R&amp;R Fund</b>	<b>Increase</b>	<b>Decrease</b>
Water R&R/CIP - Transmission & Distribution	177,693	
Water R&R/CIP - Designated from Fund Balance	(177,693)	
Water Operating - Contingency		(177,693)
Water Operating - Designated from Fund Balance		177,693

To appropriate contingency funds for emergency repairs on the water transmission network within Central Blvd & South of Indiantown Rd. Authorized by Town Council on September 17, 2019.

**Water Connection Fee Fund:**

<b>Water Connection Fee Fund</b>	<b>Increase</b>	<b>Decrease</b>
Water R&R Fund - Meter Replacement	(3,399)	
Water R&R Fund - Designated from Fund Balance	3,399	
Water Connection Fee Fund - Designated from Fund Balance	(3,399)	
Water Connection Fee Fund - Meter & Tap Fees	(4,708)	
Water Connection Fee Fund – Meters New	8,107	

To amend and transfer funds for the purchase of water meters.

**Stormwater Availability Fund:**

<b>Stormwater Availability Fund</b>	<b>Increase</b>	<b>Decrease</b>
Infrastructure - Love St	(129,881)	
Infrastructure - Clemon/Saturn St	129,881	
Infrastructure - Love St Improvement	(129,881)	
Infrastructure - Clemon/Saturn St	129,881	
Infrastructure - Clemon St Infrastructure	(174,581)	
Infrastructure - Clemon/Saturn St	174,581	
Infrastructure - Clemon St Infrastructure	(174,581)	
Infrastructure - Clemon/Saturn St	174,581	
State Grant - LRPI Love St	174,581	
State Grant - LRPI Clemon/Saturn	(174,581)	
State Grant - LRPI Clemon St	174,581	
State Grant - LRPI Clemon/Saturn	(174,581)	

Transferring and amending previously approved projects funded by LRPI grant funds for the Clemon and Saturn street projects in FY2020. Authorized by Town Council on 09/17/2019.

**Building Fund:**

<b>Building Fund</b>	<b>Increase</b>	<b>Decrease</b>
Tfr To-Capital Improvement Fund	3,445,377	
Designated from Fund Balance	(3,445,377)	

To appropriate and transfer funds for the construction of the PD/Data Center project from Surtax, Water & Building Funds. Authorized by Town Council on 05/21/2019, resolution 59-19.

**Half-Cent Sales Tax / Debt Service Fund:**

<b>Half-Cent Sales Tax / Debt Service Fund</b>	<b>Increase</b>	<b>Decrease</b>
Interest	2,771.27	
Contingency		2,771.27

To transfer funds from contingency for additional interest cost.

<b>Half-Cent Sales Tax / Debt Service Fund</b>	<b>Increase</b>	<b>Decrease</b>
Half Cent Sales Tax	(179,248.02)	
Interest SBA	1,000.00	
Interest Pooled Cash	6,000.00	
Principal	(0.12)	
Other Debt Cost	(2,000.00)	
Trf to the GF	282,708.87	
Contingency	(108,460.73)	

To transfer and amend for excess sales tax revenue to the Town's General Fund.



Attachment "B"

	<b>Completed Projects/Unappropriated</b>				<b>Unappropriated</b>
<b>Project No.</b>	<b>Project Title</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>YTD Actual</b>	<b>Remaining Balance</b>
G0022	Town Hall Generator Replace	-	14,065	8,903	5,162
E1806	Police Parking Lot Security	-	13,137	13,017	120
E0040	Alternate A1A Medians	-	222,756	-	222,756
E1301	Replace TH 2nd Story Windows	490,000	418,408	-	418,408
E1504	WWII Naval Housing Renovation	-	6,912	-	6,912
G0008	Council Chambers Upgrades	-	54,110	11,593	42,517
G0014	Alt A1A Median Landscaping	-	56,149	-	56,149
E1506	US1 & Lighthouse Park Switchback	-	75,000	-	75,000
R1704	JCP Athletic Field Turf Replacement	-	6,000	4,017	1,983
	<b>Total</b>	<b>490,000</b>	<b>866,537</b>	<b>37,530</b>	<b>829,007</b>