

TOWN OF JUPITER



DATE: November 16, 2018
TO: Honorable Mayor and Members of Town Council
THRU: Matt Benoit, Town Manager *MB*
FROM: Michael Vilella, Finance Director
SUBJECT: FY 2018 Year-End Budget Amendment

EXECUTIVE SUMMARY:

Staff seeks Town Council approval of Resolution 75-18 providing for an amendment to the fiscal year ending September 30, 2018 operating and CIP budgets. The amendment includes budget transfers recorded from October 1, 2017 through September 30, 2018 as detailed in the attached budget transfer summary. The most significant amendments by fund are summarized as follows:

General Fund:

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

1. Appropriate funds received from Avaya for Information System technology needs. (\$42,937)
2. To use contingency funds for the purchase of heavy equipment that was originally designated to be funded by surtax funds. (\$260,000)
3. Appropriate insurance proceeds received and utilized for the replacement of a damaged police vehicle. (\$19,753)
4. Appropriate additional schools out camp revenue to be used to hire eight additional camp counselors. (\$43,562)
5. Appropriate funds for hurricane Irma debris removal costs which will be expected to be reimbursed by FEMA. (\$465,318)
6. Appropriate additional garbage fees received to cover garbage fees to year-end. (\$203,284)
7. Appropriated federal forfeiture funds for a number of police programs and safety enhancements. (\$236,111)

The following is a summary of General Fund utilization of the contingency account for the fiscal year 2018:

- Beginning Balance \$350,000
- Mid-Year Amendments (5,000)
- Year-End Amendments (260,000)
- Unused Contingency \$85,000

CRA:

To unappropriate a number of Community Redevelopment Agency capital projects as a result of; i) alternative funding sources being utilized, ii) projects completed with unspent funding or iii) projects not currently able to be completed due to circumstances outside the control of the CRA or Town.

Community Investment Plan (CIP):

Amendments to the CIP fund were required for the following:

1. Unappropriate Town of Jupiter funding for projects that will be funded by other agencies. (\$2,806,345)
2. Unappropriate the veteran's memorial stand-alone project funding as it has been rolled into the new Police Department/Data center project. (\$255,000)

3. Unappropriate surtax funds that were appropriated during the FY18 budget process to allow the Town Council to reevaluate the surtax funds usage and appropriate as funding is required for future capital projects. (\$7,680,000)
4. To transfer and appropriate CDBG funds from the capital improvement fund to the water and stormwater R&R funds for the Pine Gardens South Project that was approved by the Town Council. (\$162,894)

Water and Stormwater:

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

1. Utilized FY 2017 carryforward and awarded CDBG funds on previously approved CIP projects and Pine Gardens South stormwater improvements. (\$282,603)
2. To appropriate additional funding for well improvements, approved by Council on 05/01/2018. (\$260,000)
3. To reallocate and transfer approved funds for the roof at the Towns EOC, approved by Town Council on 07/17/2018. (\$41,136)
4. To appropriate additional funding for the relocation of water mains through a joint participation project with Palm Beach County, approved by Council on 07/17/2018. (\$96,318)

Building Fund:

The Building Fund utilized fiscal year 2017 carryforward funds for the Energov project. (\$466,773)

RECOMMENDATION:

Approval of Resolution 75-18 amending the Town of Jupiter Budget for the fiscal year beginning October 1, 2017 and ending September 30th, 2018.

Strategic Result:

Fiscal Responsibility

Attachments:

Resolution 75-18
Exhibit "A" Budget Transfer/Amendment Detail

Funding Source:

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

TOWN OF JUPITER, FLORIDA

RESOLUTION NO. 75-18

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, AMENDING RESOLUTION 54-17, THE TOWN'S BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2018; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Jupiter has adopted its Fiscal Year 2017-2018 Budget and Pay Plan pursuant to Resolution 54-17 on September 19, 2017; 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 2017 - 2018 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 54-17, the Town's Budget for Fiscal Year 2017 - 2018 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, 2018 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, 2018 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.

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2017 - September 30, 2018**

	Increase	Decrease
GENERAL FUND:		
HUMAN RESOURCES:		
Wellness Programs	10,380	
Designated from Fund Balance	(10,380)	
Appropriate additional wellness funds received from Cigna for Town Wellness Program costs.		
INFORMATION SYSTEMS:		
Operating Supplies	42,937	
Other Miscellaneous Revenue	(42,937)	
To appropriate revenue received from Avaya for Town IS infrastructure needs.		
PUBLIC WORKS:		
PW Grounds - Machinery & Equipment	203,129	
PW Parks Maint. - Machinery & Equipment	56,871	
Contingency		260,000
To appropriate contingency funds for PW machinery and equipment due to timing of surtax funds.		
POLICE DEPARTMENT:		
Police Admin - Repairs & Maintenance	19,753	
Oth Rev-Insurance Reimburse	(19,753)	
To appropriate insurance proceeds received for the replacement of damaged vehicle.		
Police Admin - Rentals & Leases	3,082	
CFS-Police Services	(3,082)	
To appropriate funds received from IRS for rental vehicles.		
Police Admin - Rentals & Leases	743	
CFS-Police Services	(743)	
To appropriate funds received from IRS for rental vehicles.		

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2017 - September 30, 2018**

	Increase	Decrease
POLICE FEDERAL FORFEITURE:		
Books Dues Pubs Etc	34,650	
Designated from Fund Balance	(34,650)	
To appropriate federal forfeiture funds for the Rhodium Incident Management Software, approved by the Town Council on 04/17/2018.		
Other Contractual Service	36,828	
Designated from Fund Balance	(36,828)	
To appropriate federal forfeiture funds for the ASR Alert System (Active Shooter Response) approved by the Town Council on 03/20/2018		
Books Dues Pubs Etc	114,488	
Designated from Fund Balance	(114,488)	
To appropriate federal forfeiture funds for the NC4 Street Smart Software System approved by the Town Council on 06/19/2018		
Operating Supplies	31,560	
Designated from Fund Balance	(31,560)	
To appropriate federal forfeiture funds for the purchase of new office furniture for PD training room approved by the Town Council on 07/17/2018		
Operating Supplies	18,585	
Designated from Fund Balance	(18,585)	
To appropriate federal forfeiture funds for the purchase of Precision Immobilization Technique (PIT) and training safety helmets approved by the Town Council on 08/21/2018		
RECREATION:		
Regular Salaries	40,320	
FICA Taxes	3,272	
CFS-Camps/Schools Out	(43,562)	
To appropriate additional camp revenues received for the funding of 8 new camp councilor positions.		
OTHER GENERAL GOVERNMENT:		
Garbage Collection	203,284	
CFS-Garbage Fees	(203,284)	
To appropriate additional revenue received to cover costs to year-end.		
Hurricane Debris Removal	465,318	
Designated from Fund Balance	(465,318)	
To appropriate funds for Hurricane Irma debris removal costs. Reimbursable by FEMA.		

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2017 - September 30, 2018**

	<u>Increase</u>	<u>Decrease</u>
COMMUNITY REDEVELOPMENT AGENCY:		
Events Plaza Upgrade		41,862
Colonial Bank Planning		3,595
Riverwalk Signage		27,096
Lighthouse Promenade		618,750
Riverwalk/Plaza Connect		82,173
Riverwalk at Water Point		200,700
BR Bridge/Colonial Bank		1,310,315
Oxbow Switchback		398,601
Mitigation Bank		26,800
A1A Jupiter Beach Rd to US1 CRA		673,233
Inlet Village Roadway N		2,465,060
Parkway Street Parking Garage		1,069,791
Piatt Place Engineering Assessment		33,247
Local Grant FIND		(500,000)
Designated from Fund Balance		(4,806,223)
Capital Contributions Private		(1,645,000)
To inappropriate project funds due to new focus in redevelopment area.		
COMMUNITY INVESTMENT PROGRAM:		
Infrastructure - Widen Central Blvd		1,889,000
Local Grant - Other transportation		(1,889,000)
To inappropriate funds for this project, not Town project.		
Indiantown Rd Pedestrian Crossing Improvements		917,345
State Grant - FDOT		(917,345)
To inappropriate funds for this project, not Town project.		
Bus Trolley Shelters		26,875
JCP Sports Field Lighting		13,078
JCP Athletic Field Turf Replacement		58,679
JCP Athletic Field Renovations		100,000
Study Transit Oriented Development		293,989
Commercial Alley Improvements		15,000
Police Radio System Replace		684,789
Enterprise Management System		286,990
Designated from Fund Balance		(1,479,400)
Unappropriate funding due to projects being complete or funding redirected.		
JCP Field Expansion		200,000
Transfer From: Recreation Impact Fees		(200,000)
To inappropriate project due to masterplan being considered.		

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2017 - September 30, 2018**

	<u>Increase</u>	<u>Decrease</u>
Veterans Memorial		255,000
Designated from Fund Balance		(255,000)
To unappropriate funds due to project funding being incorporated into the PD/Data Center Project		
Police Parking Lot Security		240,000
Designated from Fund Balance		(240,000)
To reduced project funding due to change in project scope.		
Replace TH 2nd Story Windows - Surtax		425,000
ADA Transition Plan - Surtax		251,500
Town Hall Generator Replace - Surtax		295,000
Town Administration Suite Surtax		426,580
JHS/JTAA Shared Indoor Athletic Facility - Surtax		925,000
TH/PD Replacement Project - Surtax		6,281,920
Designated From: Surtax		(4,680,000)
Transfer From: Surtax		(3,000,000)
Capital Contributions Private - JTAA Contribution		(925,000)
To unappropriated projects that were previously funded by surtax funds.		
CDBG Aid to Private Organizations		132,000
Fed Grant - CDBG	132,000	
To transfer CDBG appropriations from the 310 fund to the stormwater R&R fund for the pine gardens south project as approved by council on 04/17/2018 via Resolution 28-18.		
CDBG Aid to Private Organizations		30,894
Fed Grant - CDBG	30,894	
Reallocate CDBG Funding from FY2017 & 2018 from the 310 fund to the Water and Stormwater R&R funds for Pine Gardens South projects.		
CIP Fund - Tfr To-Stormwater Fund	6,920	
CIP Fund - Designated from Fund Balance	(6,920)	
Stormwater Fund - Designated from Fund Balance	6,920	
Stormwater Fund - Tfr Fr-Capital Improvements	(6,920)	
To transfer equity funds received from Jupiter Village for repairs by stormwater fund.		
PD/Data Center Project	112,983	
Aid to Organizations		35,928
Contingency		77,055
To transfer additional contingency funds for New PD/Data Center project for site survey and geotechnical work. Authorized by Council on 05/15/2018.		

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2017 - September 30, 2018**

	Increase	Decrease
WATER FUND:		
WATER FIELD:		
Water Field - Building Improvements		41,136
Designated from Fund Balance	41,136	
Reallocate funding from the water field operating building improvements account to the water R&R fund for EOC Roof. Approved by the Town Council on 07/17/2018		
 WATER OTHER:		
Water Interest	32,791	
Other Debt Service Cost		3,000
Designated from Fund Balance	(29,791)	
To allocate and transfer additional funds for increase in interest due to change in corporate tax rate.		
 WATER R&R FUND:		
Water R&R / CIP - Wells	260,000	
Designated from Fund Balance	(260,000)	
To appropriate additional funds for R04 well improvements, approved by Council Resolution 24-18 on 05-01-2018.		
Water R&R / CIP - Transmission & Distribution		59,684
Water R&R / Grant CIP - Transmission & Distribution		893
Fed Grant-Water Supply System	60,577	
Reallocate CDBG Funding from FY2017 & 2018 from the 310 fund to the Water and Stormwater R&R funds for Pine Gardens South projects.		
Water R&R / CIP - Transmission & Distribution	96,318	
Water R&R - Designated from Fund Balance	(96,318)	
To appropriate additional funds for the relocation of water mains through a joint participation project with Palm Beach County approved by Town Council on 07/17/18.		
Water R&R / Field - Building Improvements	41,136	
Water R&R - Designated from Fund Balance	(41,136)	
Reallocate funding from the water field operating building improvements account to the water R&R fund for EOC Roof. Approved by the Town Council on 07/17/2018		
 WATER CONNECTION FEE FUND:		
Meters	48,602	
Meter & Tap Fees	(48,602)	
To allocate additional funds received for new meter purchases.		

**TOWN OF JUPITER
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2017 - September 30, 2018**

	Increase	Decrease
STORMWATER FUND:		
Stormwater Field - Building Improvements		52,250
Designated From Fund Balance	52,250	
Reallocate funding from the stormwater field operating building improvements account to the stormwater R&R fund for EOC Roof. Approved by the Town Council on 07/17/2018		
 STORMWATER R&R FUND:		
Stormwater Field R&R - Asset Maint R&R General		110,000
Stormwater Field R&R - Building Improvements	162,250	
Designated From Fund Balance	(52,250)	
Reallocate funding from the stormwater field operating building improvements account to the stormwater R&R fund for EOC Roof. Approved by the Town Council on 07/17/2018		
Stormwater R&R / Grant CIP - Infrastructure	132,000	
Fed Grant-Water Supply System	(132,000)	
To appropriate CDBG funds for the Pines Gardens South drainage project approved by Council on 04/17/2018 via Resolution 28-18.		
Stormwater R&R / Grant CIP - Infrastructure	90,026	
Fed Grant-Water Supply System	(90,026)	
Reallocate CDBG Funding from FY2017 & 2018 from the 310 fund to the Water and Stormwater R&R funds for Pine Gardens South projects.		
 BUILDING FUND:		
Professional Services	45,416	
Operating Supplies	234	
Machinery & Equipment	365,409	
Software	55,715	
Designated from Fund Balance	(466,773)	
To carryforward remaining Energov FY17 project funds into FY2018		