

TOWN OF JUPITER
FY 2020 Year End Budget Amendments



DATE:	November 17, 2020
TO:	The Honorable Mayor Wodraska Members of the Town Council
THRU:	Matt Benoit, Town Manager
FROM:	Scott Reynolds, Budget Manager
SUBJECT:	FY2020 Year-End Budget Amendments - Resolution 90-20

EXECUTIVE SUMMARY:

Staff seeks Town Council approval of Resolution 90-20 providing for an amendment to the fiscal year ending September 30, 2020 operating and CIP budgets. The amendment includes budget transfers recorded from October 1, 2019 through September 30, 2020 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. To transfer funds for additional Aid to Private Organizations
2. Appropriated insurance proceeds received for damages to the Police Departments armored vehicle and speed trailer.
3. To transfer and use contingency funds for Covid-19 expenses related to the purchase of ATV's for PD beach patrol and protective glass.
4. Appropriated insurance funds for landscape and property repairs from accidents along Town roadways.

General Fund Contingency Use:

- Beginning Balance \$513,917
- Year-End Amendments (335,330)
- Remaining Balance \$178,587

Police Federal Forfeiture Fund:

1. Appropriate federal forfeiture funds authorized in the FY2020 capital budget for PD furniture and fixtures.

Community Investment Plan (CIP):

Amendments to the CIP fund were required for the following:

1. To appropriate and advance funding for work relating to the Town's beach dune crossover projects.
2. To appropriate and advance funding for work relating to the Public Works Storage Building project.
3. To appropriate funding for design work relating to road improvements at Jupiter Park Dr and Central Blvd

Water and Stormwater:

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

1. To transfer and use contingency funds for expenses relating to the Covid-19 pandemic. \$11,550 of the water related expenses were for software changes needed to implement Council authorized Covid-19 utility credits.
2. To appropriate additional funding for work relating to the WTP emergency stormwater pumpstation project.
3. To appropriate funding for work relating to a joint participation agreement with Palm Beach County for the construction of canal slope stabilization st Loxahatchee River Rd and the C-18 Canal project.

Water Fund Contingency Use:

- Beginning Balance \$500,000
- Year-End Amendments (20,147)
- Remaining Balance \$479,853

Stormwater Fund Contingency Use:

- Beginning Balance \$100,000
- Year-End Amendments (3,631)
- Remaining Balance \$96,369

Sales Tax Debt Service Fund:

The Town's sales tax debt service obligation retired at the end of FY 2020 with a remaining unreserved fund balance of \$1.5 million. After all debt service payments were made and due to the short fall in sales tax collections in the second half of 2020 from the Covid-19 pandemic a use of \$110,563 was needed from the accumulated fund balance to meet the FY2020 \$3.8 million General Fund operating fund transfer. If approved, the remaining unrestricted funds of \$1,404,959 will be transferred to the Town's Community Investment Program unrestricted fund balance to offset future project funding demands. By placing these excess funds in the Community Investment Program, it allows the Town to better position itself for funding of future projects if the Covid-19 pandemic has a negative effect on the Town's ad valorem tax revenue which will not be known till the middle of FY2021. In addition to the unknowns surrounding ad valorem taxes, state and federal grant funds may continue to be impacted by the pandemic, which could also delay the implementation of some projects.

RECOMMENDATION:

Staff recommends approval of Resolution 90-20 amending the Town of Jupiter Budget for the fiscal year beginning October 1, 2019 and ending September 30th, 2020.

Strategic Priority:

Fiscal Responsibility

Attachments:

Resolution 90-20
Exhibit "A" Budget Transfer/Amendment Detail

Funding Source:

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

**If you have additional questions please contact Scott Reynolds at scottr@jupiter.fl.us or call at 561-741-2327

TOWN OF JUPITER, FLORIDA

RESOLUTION NO. 90-20

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, AMENDING RESOLUTION 88-19, THE TOWN'S BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2020; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Jupiter has adopted its Fiscal Year 2019-2020 Budget and Pay Plan pursuant to Resolution 88-19 on September 17, 2019; 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 2019 - 2020 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 88-19, the Town's Budget for Fiscal Year 2019 - 2020 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, 2020 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, 2020 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.

TOWN OF JUPITER

BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS
October 1, 2019 - September 30, 2020

General Fund

TOWN COUNCIL:

	<u>Increase</u>	<u>Decrease</u>
Aid to Private Organizations	21,000	-
Other General Government - Other Current Charges	-	21,000
To transfer funds for additional Aid to Private Organizations, Authorized by Town Council 04/29/2020		

TOWN MANAGER:

	<u>Increase</u>	<u>Decrease</u>
TM - Executive Salaries	15,000	-
TM - Regular Salaries	4,500	-
TM - Life and Health Insurance	1,500	-
OGG - Insurance	-	21,000
To transfer funds for increases due to leave payouts and changes in health insurance.		

PUBLIC WORKS:

	<u>Increase</u>	<u>Decrease</u>
Insurance Reimbursable	5,986	-
Other Revenue - Insurance Reimbursement	(5,986)	-
Appropriated insurance funds for landscape and property repairs from accidents along Town roadways.		

POLICE DEPARTMENT:

	<u>Increase</u>	<u>Decrease</u>
Vehicle R&M	39,536	-
Other Rev-Insurance Reimbursement	(39,536)	-
To appropriate received insurance proceeds for damages to armored vehicle and speed trailer.		

OTHER GENERAL GOVERNMENT:

	<u>Increase</u>	<u>Decrease</u>
COVID-19 Prep and Response	40,749	-
Contingency	-	40,749
To transfer contingency funds for Covid-19 expenses related to the purchase of ATV's for police beach patrol and protective glass for employees that come in contact with the public.		

OTHER GENERAL GOVERNMENT:

	<u>Increase</u>	<u>Decrease</u>
Garbage Collection	201,948	-
CFS-Garbage Fees	(201,948)	-
To appropriate collected revenue for year-end cost.		

ATTORNEY/LEGAL COUNCIL:

	<u>Increase</u>	<u>Decrease</u>
Professional Services	2,312	-
Contingency	-	2,313
To transfer contingency funds for bond council costs relating to open space bonds.		

TOWN OF JUPITER

ATTORNEY/LEGAL COUNCIL:

	Increase	Decrease
Town Attorney - Professional Services	42,000	-
Other General Government - Other Contractual Services	-	26,000
Other General Government - Professional Services	-	16,000

To transfer operating funds for year-end town attorney costs.

POLICE FEDERAL FORFEITURE:

	Increase	Decrease
Transfer To-Capital Improvement Fund	422,191	-
Designated from Fund Balance	(422,191)	-

To appropriate Federal Forfeiture funds for Furniture and fixtures for the New Police Department, authorized in the FY2020 capital budget. Authorized by Town Council on 05/19/2020.

Community Investment Program

CIP

	Increase	Decrease
Infrastructure - Everina Street Alley Drainage Improvements	(19,200)	-
Designated from Fund Balance	19,200	-

To unappropriate funds to reduce the General Revenue portion of the Everina St Alley Way Project. Resolution 38-20 authorized by Council on 04/28/2020.

CIP

	Increase	Decrease
Infrastructure - Signal Military and Indian Creek	5,000	-
Designated from Escrow Funds	(5,000)	-

To appropriate additional escrow funding to close out funding of the PBC funding agreement for signal project at Military and Indian Creek.

CIP

	Increase	Decrease
Improves Other Than Buildings - Jupiter Park Dr at Central Blvd	30,000	-
Designated from Fund Balance	(30,000)	-

To appropriate funding for design work relating to road improvements at Jupiter Park Dr and Central Blvd

CIP

	Increase	Decrease
Improves Other Than Buildings - Dune Crossover	231,900	-
Designated from Fund Balance	(231,900)	-

To appropriate and advance funding for work relating to the Town's beach dune crossover projects. Authorized by Council on 08/18/2020

CIP

	Increase	Decrease
Building Improvements - Public Works Storage Building	24,000	-
Designated from Fund Balance	(24,000)	-

To appropriate and advance funding for work relating to the Public Works Storage Building project. Authorized by Council on 08/18/2020

TOWN OF JUPITER

Water Fund

WATER ADMIN:	Increase	Decrease
COVID-19 Prep and Response	20,147	-
Contingency	-	20,147

To transfer and use contingency funds for expenses relating to the Covid-19 pandemic. \$11,550 of the water related expenses were for software changes needed to implement Council authorized Covid-19 utility credits.

WATER R&R FUND:	Increase	Decrease
Pumps & Pump Stations	45,000	-
Designated from Fund Balance	(45,000)	-

To appropriate additional funding for work relating to the WTP emergency stormwater pump station project. Authorized by Council on 03/03/2020

WATER R&R FUND:	Increase	Decrease
Transmission & Distribution	44,000	-
Designated from Fund Balance	(44,000)	-

To appropriate funding for work relating to a joint participation agreement with Palm Beach County for the construction of canal slope stabilization st Loxahatchee River Rd and the C-18 Canal project. Authorized by Council on 05/19/2020

Stormwater Fund

STORMWATER OTHER:	Increase	Decrease
COVID-19 Prep and Response	3,631	-
Contingency	-	3,631

To transfer and use contingency funds for expenses relating to the Covid-19 pandemic.

STORMWATER R&R FUND:	Increase	Decrease
Stormwater R&R /	40,700	-
Designated from Fund Balance	(40,700)	-

To appropriate additional funding for the Everina St Alley Way Project. Resolution 38-20 authorized by Council on 04/28/2020.

Building Fund

BUILDING FUND:	Increase	Decrease
Building Inspections - Overtime	10,000	-
Building Permitting - Regular Salaries	14,000	-
Building Permitting - Overtime	27,000	-
Building Permitting - FICA Taxes	6,000	-
Building Permitting - FRS	5,000	-
Building Administration - Salaries-Salary Adjust Funds	-	62,000

To transfer funds for year-end costs related to Covid-19 overtime and salary increases.

TOWN OF JUPITER

Sales Tax Debt Service Fund

SALES TAX DEBT SERVICE FUND:

	<u>Increase</u>	<u>Decrease</u>
State Shared-Half Cent Sale Tax	-	(213,312)
Interest-SBA	-	(1,000)
Interest-Pooled Cash Investment	-	(6,000)
Designated From Fund Balance	(1,557,084)	-
Interest	1,196	-
Other Debt Service Costs	-	2,001
Tfr To-Capital Improvement Fund	1,445,325	-
Contingency	-	107,748

To amend and transfer remaining Sales Tax funds, to close out the fund due to debt retirement and transfer remaining funds to the Town's community investment program.