

# TOWN OF JUPITER



DATE:	September 07, 2021
TO:	The Honorable Mayor Wodraska Members of the Town Council
TOWN MANAGER	Matt Benoit, Town Manager
SENIOR DIRECTOR	Nikki Carpenito, Senior Director Internal Customer Service
FROM:	Scott Reynolds, Finance Manager
SUBJECT:	Consideration of Adopting Resolution 96-21 Approving the Town of Jupiter's FY 2022 Budget and Pay Plan

**EXECUTIVE SUMMARY:**

Resolution 96-21 adopts the Town of Jupiter Annual Budget and Pay Plan for the fiscal year beginning October 1, 2021 and ending September 30<sup>th</sup>, 2022. The proposed budget for all Town of Jupiter funds for the fiscal year ending September 30, 2022 totals \$135.3 million including debt service funds. This represents a \$26.4 million increase from the prior fiscal year total budget approval of \$108.9 million. The primary reason for the increase is due to over \$23 million in new capital spending \$18 million of which is for the construction of a New Town Hall facility.

Other highlights reflected in the FY2022 operating budget include:

- Ad Valorem millage rate remains flat at 2.4633. This proposed millage rate coupled with a forecasted property valuation increase of 4.99%, results in an increase in tax assessments for general fund operations of \$1.1 million compared to FY2021.
- No indexing of water rates was required for FY 2022.
- Salary adjustments are budgeted for all employees including adopted Police Bargaining Unit adjustments.
- Health Insurance – 5% increase in premiums while maintaining of Town HSA funding for employees.

This budget proposal is in keeping with the Town’s overall budget objective of maintaining a minimal level of ad valorem assessments while maintaining high levels of service for our citizens and business community.

**RECOMMENDATION:**

Consideration of Resolution 96-21 Adopting the Town of Jupiter Budget and Pay Plan for the fiscal year beginning October 1, 2021 and ending September 30<sup>th</sup>, 2022 which shall be adopted upon second reading of the annual budget.

**Strategic Priority:**

Fiscal Responsibility, Strong Local Economy

**Attachments:**

Resolution 96-21,  
FY22 Detail Operating Budgets, Pay Plan

**Funding Source:**

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

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

If additional information is needed please contact Scott Reynolds at [scottr@jupiter.fl.us](mailto:scottr@jupiter.fl.us).

**RESOLUTION NO. 96-21**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, ADOPTING A BUDGET AND PAY PLAN FOR THE TOWN OF JUPITER, AND APPROPRIATING VARIOUS FUNDS FOR MUNICIPAL PURPOSES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.**

**WHEREAS**, the Town of Jupiter has such powers and authority as conferred upon it by the Florida Constitution and Chapter 166, Fla. Stat.; and

**WHEREAS**, pursuant to § 166.241(2), Fla. Stat., the Town Council is required to annually adopt a budget for the fiscal year which shows each funds' budgeted revenues and expenditures; and

**WHEREAS**, the Town Council of the Town of Jupiter has adopted and levied by Ordinance No. 17-21, a tentative and final millage rate for the fiscal year 2021-2022; and,

**NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA:**

**Section 1.** The budget of the Town of Jupiter, including the operations of the Jupiter Water System, has been duly prepared by the Town Manager and following proper and duly noticed public hearings has been reviewed, and is hereby adopted by the Town Council for the Town of Jupiter for Fiscal Year 2021-2022, appropriating as and for all municipal purposes and expenses of the Town, the sums and amounts as follows:

The final budget is hereby approved and adopted in the sum of \$135,348,451 a copy of which is hereby incorporated by reference and made a part hereof, and which includes, among others, the following items:

	<b><u>2021-2022</u></b>
General Fund	\$56,678,721
G.O. Bond Debt Service Fund	2,008,947
Water System Enterprise Fund	28,332,864
Stormwater Utility Fund	3,724,064
Building Enterprise Fund	4,560,006

Capital Improvements Fund	32,018,478
Insurance Fund	8,025,371

**Section 2.** Pursuant to the applicable provisions of the Florida Constitution, §166.241, Fla. Stat. and the Charter of the Town of Jupiter, the object and purpose of the appropriations provided for by this Resolution and the amount of each function and fund budgeted for the government of the Town of Jupiter is hereby fixed, made and appropriated in accordance with the terms, specification and details contained within the said budget.

**Section 3.** The Finance Department shall furnish a certified copy of this Resolution to the Palm Beach County Property Appraiser, the Palm Beach County Tax Collector and the Department of Revenue of the State of Florida, as required by law.

**Section 4.** This Resolution shall take effect immediately upon its execution.

**Section 5.** The Town Manager is hereby authorized to amend/transfer authorizations between departmental accounts provided however that the total appropriated expenditures by fund do not exceed Council authorized amounts and such transfers are approved by the Town Council.

**PROPOSED BUDGET SUMMARY  
TOWN OF JUPITER-FISCAL YEAR 2021-2022**

	General Fund	Capital Improvements Fund	Community Redevelop Agency	Debt Service Funds	Insurance Fund	Water System Enterprise Fund	Stormwater Utility Enterprise Fund	Building Enterprise Fund	Total
CASH BALANCE BROUGHT FORWARD	\$ -	\$ 999,074	\$ -	\$ -	\$ -	\$ 476,494	\$ 192,331	\$ 127,206	\$ 1,795,105
<b>ESTIMATED REVENUES</b>									
<b>Taxes:</b>									
	Mileage Per \$ 1,000								
Ad Valorem Taxes	2,4633	24,176,208	4,266,390	795,147	-	-	-	-	29,237,745
Ad Valorem Taxes	0.1693	-	-	-	2,008,947	-	-	-	2,008,947
Tax Increment Financing (TIF)/ County	-	-	1,543,457	-	-	-	-	-	1,543,457
Local Option Gas Taxes	-	1,319,166	-	-	-	-	-	-	1,319,166
Utility Service Taxes	-	5,231,000	-	-	-	-	-	-	5,231,000
Communications Services Tax	-	2,506,000	-	-	-	-	-	-	2,506,000
Local Business Tax	-	-	-	-	-	-	-	-	-
Sales Surtax	-	9,823,103	-	-	-	-	-	-	9,823,103
Other Taxes	20,000	-	-	-	-	-	-	-	20,000
Franchise Fees	4,800,000	-	-	-	-	-	-	-	4,800,000
Licenses & Permits	75,000	-	-	-	-	-	-	4,412,000	4,487,000
Intergovernmental Revenues	8,009,248	16,824,311	-	-	-	-	-	-	24,833,559
Charges for Services	9,416,732	-	98,018	-	8,025,371	27,175,539	3,530,183	-	48,245,843
Fines & Forfeitures	224,000	-	-	-	-	-	-	-	224,000
Miscellaneous Revenues	401,367	-	-	-	-	680,831	1,550	1,100	1,084,848
Other Financing Sources	500,000	105,600	1,000	-	-	-	-	19,700	626,300
<b>Total Revenues &amp; Other Financing Sources</b>	<b>56,678,721</b>	<b>31,019,404</b>	<b>2,437,622</b>	<b>2,008,947</b>	<b>8,025,371</b>	<b>27,856,370</b>	<b>3,531,733</b>	<b>4,432,800</b>	<b>135,990,968</b>
<b>Total Estimated Revenues &amp; Cash Balances</b>	<b>\$ 56,678,721</b>	<b>\$ 32,018,478</b>	<b>\$ 2,437,622</b>	<b>\$ 2,008,947</b>	<b>\$ 8,025,371</b>	<b>\$ 28,332,864</b>	<b>\$ 3,724,064</b>	<b>\$ 4,560,006</b>	<b>\$ 137,786,073</b>
<b>EXPENDITURES / EXPENSES</b>									
General Governmental Services	\$ 14,680,612	\$ 20,470,149	\$ 1,379,355	\$ -	\$ -	\$ -	\$ -	\$ 484,120	\$ 37,014,236
Public Safety	26,236,665	766,390	-	-	-	-	-	4,045,886	31,048,941
Physical Environment	3,881,520	32,000	-	-	-	17,382,244	2,260,441	-	23,556,205
Transportation	6,214,744	5,051,439	250,000	-	-	-	-	-	11,516,183
Culture and Recreation	5,665,180	5,698,500	-	-	-	-	-	-	11,363,680
Debt Service	-	-	808,267	2,008,947	-	2,665,650	453,623	-	5,936,487
Other Financing Uses	-	-	-	-	6,848,236	8,284,970	1,010,000	30,000	16,173,206
<b>Total Expenditures / Expenses</b>	<b>56,678,721</b>	<b>32,018,478</b>	<b>2,437,622</b>	<b>2,008,947</b>	<b>6,848,236</b>	<b>28,332,864</b>	<b>3,724,064</b>	<b>4,560,006</b>	<b>136,608,938</b>
Reserves	-	-	-	-	1,177,135	-	-	-	1,177,135
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$ 56,678,721</b>	<b>\$ 32,018,478</b>	<b>\$ 2,437,622</b>	<b>\$ 2,008,947</b>	<b>\$ 8,025,371</b>	<b>\$ 28,332,864</b>	<b>\$ 3,724,064</b>	<b>\$ 4,560,006</b>	<b>\$ 137,786,073</b>