

TOWN OF JUPITER

FY 2022 Year-End Budget Amendments



DATE	November 15, 2022
TO	Honorable Mayor and Members of Town Council
THRU	Frank Kitzerow, Town Manager <i>FJK</i>
FROM	Scott Reynolds, Finance Director
SUBJECT	FY2022 Year-End Budget Amendments - Resolution 93-22

EXECUTIVE SUMMARY

Staff seeks Town Council approval of Resolution 93-22 providing for an amendment to the fiscal year ending September 30, 2022 operating and CIP budgets. The amendment includes budget transfers recorded from October 1, 2021 through September 30, 2022 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:

- To transfer and use Council Contingency funds for FY22 donations to nonprofit organizations.
- To transfer and use Council Contingency funds for Town Attorney expenses till year-end.
- To amend and utilize unrestricted fund balance to cover fuel price increases till year-end.
- To amend and utilize unrestricted fund balance to engage a fire consultant from ICMA.
- Appropriated additional revenues for solid waste rate increase till year-end
- To amend and utilize unrestricted fund balance for the funding of construction cost relating to the New Town Hall project
- To amend and utilize unrestricted fund balance for the purchase and installation of a police communication pole.

Contingency Use:

- | | |
|-------------------------|------------------|
| • Beginning Balance | \$595,485 |
| • Year-End Use | <u>571,547</u> |
| • Ending Balance | \$ 23,938 |

Fund Balance Usage:

- | | |
|---------------------------------------|---------------------|
| • New Town Hall - | \$10,458,816 |
| • Fire Consultant - | 80,000 |
| • PD Communications Tower - | 128,000 |
| • Fuel Cost to Year-End - | 185,149 |
| • Cypress Dr. Professional Services - | 52,326.50 |
| • FY21 Carryforward Balances - | 76,538 |
| • New TH Permit/Builder Risk/Other | 203,832 |
| • Cover additional cost to Year-End - | <u>13,365</u> |
| Total Usage: | \$11,198,026 |

American Rescue Plan Fund:

- To carryforward and appropriate ARPA project funding for the Pine Gardens North Infrastructure Stormwater Project, Fisherman’s Landing Water project and the Seminole Ave Stormwater Basin Project.

Community Investment Plan (CIP):

Amendments to the CIP fund were required for the following:

- To amend and transfer funds for the funding of construction cost relating to the New Town Hall project.
- Appropriated additional funding for dune crossover renovations.
- Unappropriated funding for legacy project funding for projects that were complete or no longer needed.
- Appropriate and transfer received CRA funds to the CRA Fund for the Indiantown Road US1/A1A road project.

Water Operating Fund:

- To amend and utilize contingency funds to cover fuel price increases till year-end.
- To amend for construction management contract for Water treatment Plant Office Building Renovations.

Contingency Use

- Beginning Balance \$500,000
- Year-End Use 235,796
- **Ending Balance \$264,204**

Water R&R Fund:

- To amend and utilize grant funding for the water plant hardening project.
- Appropriate additional funding for construction contract to replace existing filter media at Nanofiltration Plant.
- Appropriate additional funding for replacement of Bulk Sulfuric Acid Storage Tank.
- To appropriate and transfer funding for the water funds portion of the new Town Hall Project.
- Appropriate additional funding for contract services relating to R/O water plant nanofiltration membrane replacement project.
- Appropriate additional funding for permitting, design contract for the Deep Well system.
- To appropriate and transfer funds for construction management contract for Water treatment Plant Office Building Renovations.
- To transfer and appropriate ARPA project funding for the Fisherman’s Landing Water Project.
- To amend and transfer funds for the allocation of insurance and permit cost relating to the New Town Hall project.

Stormwater Operating Fund:

- To transfer and use contingency funds to cover fuel price increases till year-end.

Contingency Use

- Beginning Balance \$100,000
- Year-End Use 5,800
- **Ending Balance \$ 94,200**

Stormwater R&R Fund:

- Appropriate additional funding for construction contract for asphalt and stormwater curbing repairs in New Haven subdivision.
- To transfer and appropriate ARPA project funding for the Pine Gardens North Infrastructure Stormwater Project. Approved by Town Council on 5/17/22 Res 46-22.

Building Fund:

- To amend and utilize fund balance for the funding of construction cost relating to the New Town Hall project.
- To amend and transfer funds for the allocation of insurance cost relating to the New Town Hall project.

RECOMMENDATION:

Staff recommends approval of Resolution 93-22 amending the Town of Jupiter Budget for the fiscal year beginning October 1, 2021 and ending September 30th, 2022.

Strategic Priority:

Fiscal Responsibility

Attachments:

Resolution 93-22

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
BUDGET TRANSFERS
APPROPRIATING FUND BALANCE / RETAINED EARNINGS.
October 1, 2021 - September 30, 2022**

	Increase	Decrease
TOWN COUNCIL:		
Aid to Private Organizations	50,800	
Contingency		50,800
To transfer and use Council Contingency funds for FY22 donations to nonprofit organizations. Approved by Council on 04/19/2021.		
TOWN ATTORNEY:		
Litigation	50,000	
Contingency		50,000
To transfer and use Council Contingency funds for Town Attorney expenses till year-end.		
HUMAN RESOURCES:		
Life/Health Insurance	13,395	
Designated from Fund Balance	(13,395)	
Appropriate additional funds needed for filling of vacancy with no health benefits budgeted till year-end.		
Town Clerk - BTR Specialist Funds		52,951
Human Resources - HR Admin III	52,951	
To transfer remaining funds for salary and benefits from a vacant position in the Clerk's office to the Human Resources Department.		
PUBLIC WORKS:		
Gas Oil & Lube	35,376	
Designated from Fund Balance	(35,376)	
To amend and utilize unrestricted fund balance to cover fuel price increases till year-end.		
Insurance Reimbursable	160	
Oth Rev-Insurance Reimburse	(160)	
Appropriated insurance funds received for landscape and property repairs from accidents along Town roadways.		
OTHER GENERAL GOVERNMENT:		
Professional Services	80,000	
Designated from Fund Balance	(80,000)	
To amend and utilize unrestricted fund balance to engage a fire consultant from ICMA. Approved by Council on 06/07/2022.		

Garbage Collection	1,350,128
CFS-Garbage Fees	(1,350,128)

Appropriated additional revenues for solid waste rate increase till year-end. Approved by Town Council on 6/21/2022.

Transfer to Capital Improvement Fund	10,458,816
Designated from Fund Balance	(10,458,816)

To amend and utilize unrestricted fund balance for the funding of construction costs relating to the New Town Hall project. Approved by Council on 06/10/2022.

Transfer to Capital Improvement Fund	203,832
Designated from Fund Balance	(203,832)

To amend and transfer funds for the funding of unbudgeted permits and insurance costs relating to the New Town Hall project. Funding provided via allocation method.

POLICE DEPARTMENT:

Other Contractual Service	128,000
Designated from Fund Balance	(128,000)

To amend and utilize unrestricted fund balance for the purchase and installation of a police communication pole. Approved by Council on 06/07/2022.

Gas Oil & Lube	147,155
Designated from Fund Balance	(147,155)

To amend and utilize unrestricted fund balance to cover fuel price increases till year-end.

State Police Pension	224,239
State Shared Police Pension Contribution	(224,239)

Appropriated additional revenues collected for state police pension contributions.

RECREATION:

Gas Oil & Lube	622
Designated from Fund Balance	(622)

To amend and utilize unrestricted fund balance to cover fuel price increases till year-end.

POLICE CODE COMPLIANCE:

Gas Oil & Lube	1,996
Designated from Fund Balance	(1,996)

To amend and utilize unrestricted fund balance to cover fuel price increases till year-end.

Aid to Government Agency	5,000
Other Fines Confiscated Property	(5,000)

To appropriate state asset forfeiture funds for the Police Explorer Program.
Authorized by Town Council on 05-3-2022

Aid to Government Agency	3,000
Other Fines Confiscated Property	(3,000)

To appropriate state asset forfeiture funds for the Jupiter High school Criminal Justice Academy.
Authorized by Town Council on 06-07-2022

Machinery & Equipment	7,325
Operating Supplies	1,285
Designated from Fund Balance	(8,610)

To appropriate and accept FDLE grant funds for the Justice assistance grant.

New Town Hall Construction	6,613,998
Designated from Fund Balance	(4,458,816)
Transfer from Building Fund	(1,524,397)
Transfer from Water Fund	(630,785)

To amend and transfer funds for the funding of construction costs relating to the New Town Hall project.
Approved by Council on 06/10/2022.

Other Contractual Service - New Town Hall	345,477
Transfer From -General Fund	(203,832)
Transfer From -Water System	(41,457)
Transfer From -Building Enterprise	(100,188)

To amend and transfer funds for the funding of unbudgeted permits and insurance costs relating to the New Town Hall project. Funding provided via allocation method.

Improves Other Than Buildings	40,000
Designated from Fund Balance	(40,000)

Appropriate additional funding for dune crossover renovations approved by Town Council 09-06-2022.

Jupiter Elementary School Auditorium Donation	(100,000)
Reconstruct Toney Penna	(81,737)
Arterial Roadway Landscape Replacement	(10,417)
Public Works Storage Building	(19,343)
Air Conditioning Equipment Replacement	(271,480)
Pedestrian & Bicycle Safety Improve	(49,278)
Alt A1A Median Enhancements	(174,023)
Indoor Athletic/Parking Study	(65,600)
Bicycle Lane Master Plan Update	(80,775)

North and South POD's		(40,157)
Designated from Fund Balance	812,035	
Tfr From - Impact Fee Road	80,775	
Unappropriated remaining funds for legacy projects that are complete or no longer needed.		
 Barracks Building - Water Main		 (275,000)
Tfr Fr-Water System	275,000	
Unappropriated funding due to water main project not going forward at location.		
 Transfer to Water R&R Fund	12,669.44	
Designated from Fund Balance	(12,669.44)	
Appropriate and Transfer received CDBG funds to the Water R&R Fund for CDBG expenses.		
 Transfer to CRA	270,888	
Designated from Fund Balance	(270,888)	
Appropriate and Transfer received CRA funds to the CRA Fund for the Indiantown Road US1/A1A road project as authorized by the Town Council on January 4, 2022.		
 Transfer to Water R&R Fund	12,670	
Designated from Fund Balance	(12,670)	
To amend and transfer additional received CDBG program income to the stormwater R&R fund for the Penn Park Project.		
 Gas Oil & Lube	967	
Contingency		967
To amend and utilize contingency funds to cover fuel price increases till year-end.		
 Gas Oil & Lube	63,730	
Contingency		63,730
To amend and utilize contingency funds to cover fuel price increases till year-end.		
 Operating Supplies		 41,156
Designated from Fund Balance	(41,156)	
Transfer funds to Water R&R Fund for construction management contract for Water Treatment Plant Office Building Renovations. Approved by Town Council on 09/06/2022		
 Repairs and Maintenance		 53,000
Designated from Fund Balance	(53,000)	
Transfer funds to Water R&R Fund for furnishings and door hardware for Water Treatment Plant Office Building Renovations.		

Gas Oil & Lube	36,485	
Contingency		36,485

To amend and utilize contingency funds to cover fuel price increases till year-end.

Water Plant Harding Plant Facility	279,896
Fed Grant-WTP Hardening	(144,896)
Designated from Fund Balance	(135,000)

To amend and utilize grant funding for the water plant hardening project.
Approved by Council on 04-06-2022.

Nano Plant Pretreatment Sand Media	156,541
Designated from Fund Balance	(156,541)

Appropriate additional funding for the construction contract to replace existing filter media at Nanofiltration Plant approved by Town Council 04-19-2022.

RO Acid Tank Replacement	134,614
Designated from Fund Balance	(134,614)

Appropriate additional funding for replacement of Bulk Sulfuric Acid Storage Tank.
Approved by Town Council 05-03-2022.

Tfr To-Capital Improvement Fund - New Town Hall	2,975,286
Designated from Fund Balance	(2,975,286)

To appropriate and transfer funding for the water funds portion of the new town hall project.
Approved by Town Council 06-10-2022

Transmission & Distribution	983,812
Transmission & Distribution	2,028,278
Transmission & Distribution	(983,812)
Transmission & Distribution	(1,363,736)
Designated Fr Fund Balance	2,347,548
Transfer from ARPA Fund	(3,012,090)

To transfer and appropriate ARPA project funding for the Fisherman's Landing Water Project.
Approve by Town Council on 5/17/22 Res 46-22

Water Plant Maintenance	842,480
Designated from Fund Balance	(842,480)

Appropriate additional funding for contract services relating to R/O water plant nanofiltration membrane replacement project. Approved by Town Council on 09-06-2022.

Deep Well Injection Project	63,215	
Designated from Fund Balance	(63,215)	
Appropriate additional funding for permitting and designing contract for the Deep Well system. Approved by Town Council on 09-06-2022.		
AMRR/WTP Office Reno	142,820	
AMRR/Salinity Barrier Mt		(48,664)
Designated from Fund Balance	(94,156)	
To appropriate and transfer funds for construction management contract for Water Treatment Plant Office Building Renovations. Approved by Town Council on 09/06/2022. Also, to transfer \$53,000 from Water operating fund for furnishing and door hardware.		
Meters		7,858
Designated from Fund Balance	(7,858)	
To unappropriated and transfer funds from the water R&R fund to the water connection fee fund for new meters.		
Transfer to Capital Improvement Fund	41,457	
Designated from Fund Balance	(41,457)	
To amend and transfer funds for the funding of unbudgeted permit and insurance cost relating to the New Town Hall project. Funding provided via allocation method.		
Meters	8,022	
Meter & Tap Fees	(6,789)	
Designated from Fund Balance	(1,233)	
To appropriate received revenues to cover costs till year-end for new meters.		
Meters	19,852	
Designated from Fund Balance	(6,625)	
Meter & Tap Fees	(13,227)	
To appropriate received revenues and transfers from the Water R&R Fund for new meters.		
STORMWATER ADMINISTRATION:		
Gas Oil & Lube	1,028	
Contingency		1,028
To transfer and use contingency funds to cover fuel price increases till year-end.		

STORMWATER FIELD:

Gas Oil & Lube 4,772
Contingency 4,772
To transfer and use contingency funds to cover fuel price increases till year-end.

Seminole Ave SW Basin Project 3,795,479
Designated Fr Fund Balance (3,795,479)
To carry forward unspent FY 2021 ARPA funding for previously approved stormwater projects.

Infrastructure 93,209
Designated from Fund Balance (93,209)
Appropriate additional funding for a construction contract for asphalt and stormwater curbing repairs in New Haven subdivision approved by Town Council 03-15-2022.

Infrastructure - Pine Gardens North Stormwater 783,389
Infrastructure - Pine Gardens North Stormwater (1,189,048)
Designated Fr Fund Balance 1,189,048
Transfer from ARPA Fund (783,389)
To transfer and appropriate ARPA project funding for the Paine Gardens North Infrastructure Stormwater Project. Approve by Town Council on 5/17/22 Res 46-22

Transfer To-Stormwater R&R - Seminole Ave SW Improvement 3,795,479
Designated from Fund Balance (3,795,479)
To carryforward unspent FY 2021 ARPA funding on previously approved stormwater projects.

Transfer To-Water R&R 3,012,090
Transfer To-Stormwater R&R 783,389
Designated from Fund Balance (3,795,479)
To transfer and appropriate ARPA project funding for the Paine Gardens North Infrastructure Stormwater Project and the Fisherman's Landing Water project. Approve by Town Council on 5/17/22 Res 46-22

Building Plan - Other Contractual 2,510
Building Permits - Other Contractual 2,510
Transfer funds from building plans department to building permits department for the placement fee to hire contracted workers.

Tfr To-Capital Improvement Fun 7,190,275
Designated Fr Fund Balance (7,190,275)
To amend and utilize fund balance for the funding of construction costs relating to the New Town Hall project. Approved by Council on 06/10/2022.

Transfer to Capital Improvement Fund	100,188
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Designated from Fund Balance	(100,188)
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To amend and transfer funds for the funding of unbudgeted permits and insurance costs relating to the New Town Hall project. Funding provided via allocation method.

TOWN OF JUPITER, FLORIDA

RESOLUTION NO. 93-22

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, AMENDING RESOLUTION 96-21, THE TOWN'S BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Jupiter has adopted its Fiscal Year 2021-2022 Budget and Pay Plan pursuant to Resolution 96-21 on September 23, 2021; 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 2021 - 2022 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 96-21, the Town's Budget for Fiscal Year 2021 – 2022, 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, 2022, 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, 2022, 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.