

**AGENDA
TOWN OF JUPITER ISLAND
TOWN COMMISSION MEETING
THURSDAY, SEPTEMBER 12, 2024, 5:01 PM
ISLAND ROOM – TOWN HALL – 2 BRIDGE ROAD
FINAL MILLAGE AND BUDGET PUBLIC HEARING**

PLEDGE OF ALLEGIANCE

PUBLIC HEARING

1. Open Public Hearing
 - a. Discussion - Percentage Change in Proposed Millage Over/Under the Rolled-Back Rate Necessary to Fund the 2024-2025 Budget
 - b. Discussion of the 2024-2025 General Fund Operating Budgets
 - c. Public Comments
2. Close Public Hearing
3. Resolution No. 918 - Adopt Final Millage FY 2024-2025 (General Fund)
4. Resolution No. 919 - Adopt Final General Fund Operating Budgets FY 2024-2025
5. Other Items*

** No advanced materials provided*

TOWN COMMISSION

Penny Townsend, Mayor
Marshall Field VI, Vice Mayor
Anne Scott, Commissioner
Patricia Warner, Commissioner
Joseph Taddeo, Commissioner

ADMINISTRATIVE STAFF

Town Manager, Robert Garlo
Town Attorney, Thomas J. Baird
Town Clerk, Kimberly Kogos

TOWN VISION

The Town of Jupiter Island is a barrier island community, between the Indian River Lagoon and the Atlantic Ocean, where the beauty of nature will always dominate the presence of man. Our vision for the future is illustrated by the traditions of the past, formed by a community of caring individuals who, with imagination and heart, have combined the island's beautiful gifts of nature with those of tradition and family. Inherent in the

character of the Town are tranquility, seclusion and safety. The residents of Jupiter Island will faithfully endeavor to preserve and nurture their unique community for all future generations

STATE MANDATED STATEMENT

If a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Any person requiring a special accommodation at this meeting because of a disability or physical impairment should contact the Town prior to the meeting. Please contact the Town Hall, 2 Bridge Road, Hobe Sound, FL 33455, telephone (772) 545-0103.



MEMORANDUM

TO: TOWN OF JUPITER ISLAND, COMMISSION
THRU: ROBERT GARLO, TOWN MANAGER
FROM: MATTHEW PAZANSKI, FINANCE/HR DIRECTOR
DATE: AUGUST 28, 2024
SUBJECT: APPROVE RESOLUTIONS TO ADOPT FY 2024-2025 GENERAL FUND
MILLAGE RATES AND ANNUAL BUDGETS

Background

At the June 12 and July 17, 2024, Town Commission Meetings, the Commission approved setting the proposed (maximum) and tentative ad valorem millage tax rates for FY 2024-2025 at:

- 2.8086 mills for the General Fund, this millage rate represents a 9.31% increase over the rolled back rate of 2.5693.
- .2273 mills for the Electric Underground Debt Service, this millage rate is 8.05% less than the current year's rate of .2472.

In addition, over the past few months town staff has followed the State of Florida Truth in Millage (TRIM) process by discussing the millage rate and presenting budgets to the Commission for their consideration.

Discussion

Attached are Resolution No. 918-Adopting General Fund Millage Rate and Electric Debt Service Fund Millage Rate; and, Resolution No. 919-Adopting the General Fund Budget, Electric Debt Service Fund Budget and the Beautification and Conservation Fund Budgets for Fiscal Year 2024/2025 for your consideration.

Recommendation

Staff recommends the Town Commission consider a motion to approve Resolution No. 918-Adopting the General Fund Millage Rate by setting and fixing the millage tax rate at 2.8086 which is 9.31% higher than the rolled-back rate of 2.5693; and, Setting and fixing the millage tax rate for the Electric Debt Service Fund Millage Rate at .2273.

AFTER THE MILLAGE RATE RESOLUTIONS ARE APPROVED:

Staff recommends the Town Commission consider a motion to approve Resolution No. 919-Adopting the General Fund Annual Budget for Fiscal Year 2024/2025 at \$13,040,781,

the Electric Debt Service Fund Annual Budget for Fiscal Year 2024/2025 at \$802,512, and

the Annual Budgets for Fiscal Year 2024/2025 for the Beautification Fund in the amount of \$150,000, and the Conservation Fund in the amount of \$50,000.

RESOLUTION NO. 918

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, ADOPTING THE GENERAL FUND MILLAGE RATE FOR THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, FOR FISCAL YEAR 2024/2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission of the Town of Jupiter Island, Martin County, Florida, on September 12, 2024, adopted Fiscal Year 2024/2025 Final Millage Rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, The Town Commission of the Town of Jupiter Island, Martin County, Florida, held a public hearing as required by Florida Statue 200.062; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the Town of Jupiter Island, Martin County has been certified by the Martin County Property Appraiser to the Town Commission of the Town of Jupiter Island as \$ 3,681,921,142.

NOW, THEREFORE BE IT RESOLVED by the Town Commission of the Town of Jupiter Island, Martin County, Florida, that:

1. The Fiscal Year 2024/2025 operating millage rate Town wide is 2.8086 mills which is an increase of 9.31% above the rolled-back rate of 2.5693 mills.
2. The voted debt service millage is .2273.
3. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 12th day of September 2024.

TOWN OF JUPITER ISLAND

Mayor

Vice Mayor

Commissioner

Commissioner

Commissioner

ATTEST:

Town Clerk

RESOLUTION NO. 919

A RESOLUTION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, ADOPTING THE BUDGET NECESSARY TO FUND THE GENERAL FUND FOR THE 2024/2025 FISCAL YEAR; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Commission of the Town of Jupiter Island, Martin County, Florida on September 12, 2024, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Town Commission of the Town of Jupiter Island, Martin, County Florida, set forth the appropriations and revenue estimate for conducting the government of the Town of Jupiter Island Budget for Fiscal Year 2024/2025.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AS FOLLOWS;

Section 1. That the following amounts, as shown under their respective headings or designations in this section, are hereby appropriated for the expense of conducting each department and division of the government of the Town of Jupiter Island, Florida, including the enterprises thereof, and the debts of said Town of Jupiter Island for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

Details of Budget

See "Exhibit "A" Attached

Section 2. That the Town Manager, in the administration of this budget, is authorized to use such amount of the Contingency Fund, as needed, to supplement items in the Budget where there is danger of over-expenditure. The Town Manager is also authorized to supplement the Contingency Fund by items where there has been no expenditure and where there is no probability of expenditure, and provided there shall be no overall increase in the Budget.

Section 3. That the Town Manager, in the administration of the various amounts is authorized to make temporary transfer of funds (Loans) from the Jupiter Island Beach Protection District Commission to the General Fund should the requirement arise.

Section 4. The Fiscal Year 2024/2025 Final Budget as referenced hereinabove is hereby adopted.

Section 5. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 12th day of September, 2024.

TOWN OF JUPITER ISLAND

Mayor

Vice Mayor

Commissioner

Commissioner

Commissioner

ATTEST:

Town Clerk

“Exhibit A”

Town of Jupiter Island FY 2024-2025 General Fund Annual Budget

Town of Jupiter Island FY 2024-2025 General Fund Revenue				
Account Description	Adopted Budget 2023-2024	Budget FY 2024-2025	Difference	% Change
Ad Valorem taxes	\$ 9,056,872	\$ 9,927,402	\$ 870,530	9.61%
Other Taxes and Fees	\$ 318,500	\$ 333,000	\$ 14,500	4.55%
Total Licenses and Permits	\$ 850,500	\$ 850,500	\$ -	0.00%
Total Intergovernmental Revenue	\$ 164,700	\$ 325,100	\$ 160,400	97.39%
Total Charges for Services	\$ 136,000	\$ 131,000	\$ (5,000)	-3.68%
Total Fines and Forfeits	\$ 2,000	\$ 2,000	\$ -	0.00%
Total Miscellaneous Revenues	\$ 196,613	\$ 257,700	\$ 61,087	31.07%
Transfers from Interfunds	\$ 681,365	\$ 704,079	\$ 22,714	3.33%
Total General Fund Revenues	\$ 11,406,550	\$ 12,530,781	\$ 1,124,231	9.86%
Transfers from Reserves (Donations)	\$ -	\$ 115,000	\$ 115,000	0.00%
Transfers from Prior Year (Rollover)	\$ 335,000	\$ 395,000	\$ 60,000	17.91%
Total	\$ 11,741,550	\$ 13,040,781	\$ 1,299,231	11.07%

Town of Jupiter Island FY 2024-2025 General Fund Expenditures					
Account Description	Adopted Budget 2023-2024	Budget FY 2024-2025	Changes	% Diff	
Total Administration - Payroll	\$1,099,645	\$1,395,679	\$296,034	26.92%	
Total Administration - Benefits	\$793,418	\$892,571	\$99,153	12.50%	
Total Administration - Operating	\$1,003,023	\$1,160,175	\$157,152	15.67%	
Subtotal	\$2,896,086	\$3,448,425	\$552,339	19.07%	
Total Administration - Capital	\$20,000	\$32,000	\$12,000	60.00%	
Total Administration	\$2,916,086	\$3,480,425	\$564,339	19.35%	
Total Public Safety - Payroll	\$2,882,824	\$3,033,324	\$150,500	5.22%	
Total Public Safety - Benefits	\$1,027,797	\$1,031,813	\$4,015	0.39%	
Total Public Safety - Operating	\$1,372,933	\$1,433,908	\$60,976	4.44%	
Subtotal	\$5,283,554	\$5,499,045	\$215,491	4.08%	
Total Public Safety - Capital	\$353,181	\$556,131	\$202,950	57.46%	
Total Public Safety	\$5,636,736	\$6,055,175	\$418,441	7.42%	
Total Building - Payroll	\$374,353	\$524,794	\$150,441	40.19%	
Total Building - Benefits	\$145,583	\$171,337	\$25,755	17.69%	
Total Building - Operating	\$233,554	\$646,154	\$412,600	176.66%	
Subtotal	\$753,489	\$1,342,285	\$588,796	78.14%	
Total Building - Capital	\$10,000	\$10,000	\$0	0.00%	
Total Building Department	\$763,489	\$1,352,285	\$588,796	77.12%	
Total Public Works - Payroll	\$718,564	\$729,867	\$11,303	1.57%	
Total Public Works-Benefits	\$437,068	\$457,029	\$19,961	4.57%	
Total Public Works - Operating	\$779,608	\$779,999	\$392	0.05%	
Subtotal	\$1,935,239	\$1,966,895	\$31,656	1.64%	
Total Public Works - Capital	\$490,000	\$186,000	(\$304,000)	-62.04%	
Total Public Works	\$2,425,239	\$2,152,895	(\$272,344)	-11.23%	
Total General Fund Expenditures	\$11,741,550	\$13,040,781	\$1,299,232	11.07%	

FY 2024-2025 Electric Debt Service Fund Annual Budget

Electric Debt Service Budget

Revenue		
Account Description	Adopted Budget 2024	Budget FY 2025
Ad Valorem Taxes	\$802,512	\$802,512
(Proposed at .2273 Mills)		
Total Revenue	\$802,512	\$802,512

Expenditures		
Account Description	Adopted Budget 2024	Budget FY 2025
Debt-Principal	\$625,261	\$649,383
Interest	\$177,251	\$153,129
Total Debt Expenditures	\$802,512	\$802,512

Beautification Fund

FY 2024-2025 Annual Budget

Revenues

Account Description	Budget FY 2025
Donations	\$ -
Transfer from Designation for Beautification	\$ 150,000.00
Total Beautification Reserve Fund Revenues	\$ 150,000.00

Expenditures

Account Description	Budget FY 2025
Grounds Projects	\$ 150,000.00
Other Misc. Chgs & Obligations	\$ -
Total Expenditures	\$ 150,000.00

Conservation Fund FY 2024-2025 Annual Budget

Revenues

Account Description	Budget FY 2025
Donations	\$ -
Transfer from Designation for Conservation	\$50,000.00
Total Conservation Reserve Fund Revenues	\$50,000.00

Expenditures

Account Description	Budget FY 2025
Contracted Svcs-Land Improvements	\$50,000.00
Other Misc. Chgs & Obligations	\$ -
Total Expenditures	\$50,000.00