

**AGENDA
TOWN OF JUPITER ISLAND
TOWN COMMISSION MEETING
THURSDAY, MARCH 21, 2024, 9:00 AM
ISLAND ROOM – TOWN HALL – 2 BRIDGE ROAD**

PLEDGE OF ALLEGIANCE

ROLL CALL

COMMENTS*

1. Mayor/Commissioner Comments
 - a. Town Coffee Update*
 - b. Other Comments*
 - c. County Commissioner Harold Jenkins

2. Public Comment (Non-Agenda Related)*

Public Comment is an opportunity for the Mayor and Town Commissioners to listen to any issue(s) of importance to you. Public Comment is offered at the beginning of our meetings, in the event attendees cannot stay in chamber for the agenda item or meeting duration. If you elect to address an item on today's agenda during opening Public Comment, we ask that you please refrain from re-addressing the item during Public Comment at the agenda item. Residents also may submit comments, at any time, to the Mayor and Commissioners into the public record: THMail@tji.martin.fl.us. (Please email Public Comment at least one business day prior to the meeting to ensure timely distribution to the Mayor and Commissioners.)

3. Town Manager's Comments*

NOTE: The Town Commission meeting will recess at 12:30pm for the SMRU Board to convene in the Town Hall Conference Room. The Town Commission will reconvene once the SMRU Board adjourns. The Beach Protection District meeting will follow the adjournment of the Town Commission meeting.

CONSENT ITEMS

4. Consent Agenda

Category A- To be reviewed and approved (as is or as edited) by the Town Commission

- a. Minutes of the February 13, 2024, Town Commission Meeting
- b. Fixed Asset Disposals – February 2024

Category B- Other Informational Materials (No Action Required)

- a. Minutes of the November 15, 2023, Pension Board Meeting
- b. Minutes of the November 15, 2023, Jt. Town/SMRU DCP Committee Meeting

- c. Police Activity Report – February 2024

PRIORITY MATTERS

- 5. Public Safety Department Employee of the Year
- 6. Waterfront Setback Line Update

COMMISSION ACTION ITEMS

- 7. Ordinance No. 392 - 11 Isle Ridge Lot 19 Rezoning - 1st Reading
- 8. Ordinance No. 393 - Amending Appendix A Land Development Regulations - 1st Reading
- 9. Ordinance No. 394 - Home Based Businesses - 1st Reading
- 10. Resolution No. 913 - Fiscal Year 2024 Budget Amendment
- 11. Resolution No. 914 - Amending Res. No. 912 - Zoning in Progress Relating to Waterfront Setback Line
- 12. Boards and Committees
 - a. Affidavit
 - b. Appointments and Reappointments
 - c. Appeal Process - Draft Ordinance
- 13. Lawson Huck Gonzalez PLLC Engagement Letter

DISCUSSION AND DELIBERATION ITEMS

- 14. Town Manager's Report
 - a. Strategic Plan Update*
 - b. North Bridge Update*
 - c. Legislative Update*
 - d. Public Alerts*
- 15. Town Attorney Report
 - a. Litigation Update*

STAFF REPORTS

- 16. Building Department Report
 - a. Building Department Report - February 2024
 - b. Code Compliance Activity Report

17. Financial Report

- a. Fiscal Year 2023 Audit Review - Daniel Anderson CPA, Mauldin & Jenkins LLC
- b. Monthly Financial Report

OTHER ITEMS

18. Meeting Dates

- April 16, 2024 – Town Coffee with Commissioner Taddeo – 9AM
- April 17, 2024 – Town Commission/Beach Protection – 9AM
- May 13, 2024 – Town Coffee with Commissioner Warner – 9AM
- May 14, 2024 – Town Commission/Beach Protection – 9AM
- May 14, 2024 – SMRU Board – 12:30PM
- June 11, 2024 – Town Coffee with Vice Mayor Field – 9AM
- June 12, 2024 – Town Commission/Beach Protection – 9AM
- July 16, 2024 – Town Coffee with Commissioner Scott
- July 17, 2024 – Town Commission/Beach Protection – 9AM
- July 17, 2024 – SMRU Board – 12:30PM

19. ZIP Waiver Request - 15 South Beach

20. Other Items*

** No advanced materials provided*

TOWN COMMISSION

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

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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.

Questions for Commissioner Jenkins

1. What is the vision for the Comp Plan and growth in Martin County? In 5, 10, 15 years, what will the County look like? How does changing the plan by amendment serve the Residents? Stay consistent with the overall objective?
2. How do you balance the County residents' desire for a rural character that exists with the pressure and money developers are bringing?
3. How are you planning for the additional services development requires such as police, fire, medical, schools, roads, transportation education, recreation, utilities, grocery stores, etc.?
4. Most of the approved development is for higher value homes. Where will the work force or affordable housing be? What are the plans for that?
5. When will Bridge Road become four lanes?
6. How does the County plan on solving the traffic problem between Alt A1A and the CR707 bridge on Bridge Road?
7. Once Bridge Road west of US 1 becomes four lanes what will happen to Bridge Road east to the public beach?
8. What are the plans for beach access for new residents?
9. How will development effect property taxes?
10. What lessons have you learned from development in Palm Beach County?
11. What are the long-term development plans for western Martin County?

**MINUTES
TOWN OF JUPITER ISLAND
TOWN COMMISSION MEETING
TUESDAY, FEBRUARY 13, 2024**

TIME: Tuesday, February 13, 2024 – 9:00 AM
PLACE: Town Hall Island Room – 2 Bridge Rd., Hobe Sound, FL
PRESENT: Present in person were Mayor Penny Townsend, Vice Mayor Marshall Field VI, and Commissioners Anne Scott, Patricia Warner and Joe Taddeo. Also present were Town Manager Robert Garlo (remotely), Town Clerk Kimberly Kogos, Town Attorney Thomas Baird, and IT Director Bill Sutton.

Mayor Townsend called the meeting to order at 9:00 AM.

PLEDGE OF ALLEGIANCE

ROLL CALL

COMMENTS*

1. Mayor/Commissioner Comments

Mayor Townsend read aloud the Town's Vision statement and established a quorum and explained that the Town Manager is attending remotely.

Mayor Townsend proposed reordering the agenda items by moving Item 14a to the beginning of the agenda and pulling item number 12c. She also noted that there will not be an attorney client session as discussed at the previous commission meeting.

MOTION: Commissioner Warner/Commissioner Taddeo moved to amend the agenda as proposed.

ACTION: Motion passed 5-0.

a. Town Coffee Update

Mayor Townsend shared the topics that were discussed at this month's Town Coffee including: the private service Life Alert, strategic planning for SMRU and the Town, golf cart safety (children/infants should not be in the driver's lap), western development, beach erosion after last week's storm and earthquake (will be discussed more at tomorrow's commission meeting), and the bridge horn (noise and frequency).

Director Trent provided an update on the bridge horn and maintenance, including replacing the electrical system. He explained there are plans to provide a full bridge replacement in the future. Commissioners discussed the bridge age, continuous repairs without notice, and discussing with the County Commissioner.

b. Other Comments

2. Public Comment (Non-Agenda Related)

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the event attendees cannot stay in chamber for the agenda item or meeting duration. If you elect to address an item on today's agenda during opening Public Comment, we ask that you please refrain from re-addressing the item during Public Comment at the agenda item.

Residents also may submit comments, at any time, to the Mayor and Commissioners into the public record: THMail@tji.martin.fl.us. (Please email Public Comment at least one business day prior to the meeting to ensure timely distribution to the Mayor and Commissioners.)

There were no public comments at this time.

CONSENT ITEMS

3. Consent Agenda

The consent agenda was approved with small grammatical edits.

Commissioner Scott requested clarification of Building Department report questioning the amount of Board of Adjustment items heard. Director Cruz stated he would verify and correct those numbers if appropriate.

MOTION: *Vice Mayor Field/Commissioner Warner moved to approve the consent agenda as edited.*

ACTION: *Motion passed 5-0.*

Category A- To be reviewed and approved (as is or as edited) by the Town Commission

- a. Minutes of the January 9, 2024, Town Commission
- b. Fixed Asset Disposals – January 2024

Category B- Other Informational Materials (No Action Required)

- a. Minutes of the October 24, 2023, Local Planning Agency Meeting
- b. Police Activity Report – January
- c. Building Department Report – January

COMMISSION ACTION ITEMS

4. Acceptance of Group Retirement Plan Actuarial Valuation Report (Brian West)

Brian West, actuarial for the Newport Group, greeted the commission and presented the highlights of the annual Actuarial Valuation Report (as of October 1, 2023). He reviewed the value of assets this year compared to last year and end-of-year contribution totals, providing summarized details. He agreed to provide a reconciliation from prior reports of vested deferred participant counts.

Director Pazanski explained the acceptance process as the depth of the information is extensive. The commission asked for a brief synopsis of the report going forward.

There were no additional questions.

Public Comment:

There was no public comment.

MOTION: *Commissioner Scott/Commissioner Taddeo moved to accept the actuarial report as presented.*

ACTION: *Motion passed 5-0.*

5. Town Boards and Committees

a. Board and Committee Appointments

Mayor Townsend announced a vacancy on the Pension Board and explained that resident Craig Donaldson had been recommended to fill the position. Mr. Donaldson's bio was included in the meeting materials for review.

She also announced a vacancy on the Finance Committee and explained that resident Candice Bagby had expressed an interest in serving. Mrs. Bagby's bio was also included in the meeting materials for review.

Town Manager Garlo explained the composition of the Finance Committee and the Pension Board.

MOTION: *Commissioner Scott/ Commissioner Taddeo moved to approve the appointment of Craig Donaldson as a member of the Pension Board*

ACTION: *Motion passed 5-0.*

MOTION: *Commissioner Warner/Commissioner Scott moved to approve the appointment of Candace Bagby as a member of the Finance Advisory Committee.*

ACTION: *Motion passed 5-0.*

6. Code Compliance Program

a. Code Compliance Officer

Town Manager Garlo stated that the Town has been in the process of making a more comprehensive Code Compliance program and explained the components of the program.

Building Director Catherine Harding introduced newly employed Code Compliance Officer Frank LoGalbo and noted his significant 30 years of experience.

Mayor Townsend noted the difference between a compliance vs. an enforcement officer.

Mr. LoGalbo expressed his appreciation to the commission.

b. Vehicle Purchase Request

Director Pazanski provided details regarding a vehicle purchase for the Code Compliance Officer. He asked for spending authorization in an amount not to exceed \$30,000.

MOTION: *Commissioner Taddeo/ Vice Mayor Field moved to authorize the Town to purchase a code compliance vehicle in an amount not to exceed \$30,000.*

ACTION: *Motion passed 5-0.*

7. Waterfront Setback Line Study

a. Resolution No. 912 - Amending ZIP Resolution No. 901

Town Attorney Baird explained that Resolution 901 was approved at the last town commission meeting, implementing a Zoning in Progress (ZIP) pertaining to the Waterfront Setback Line study. At the Town Manager's suggestion, Resolution 912 was created to modify the scope of the ZIP in four ways:

1. Resolution 912 limits the study to that portion of the Waterfront Setback Line (WFSBL) to exclude properties along the intracoastal waterway;
2. It exempts developed properties that are engaged in certain repair/replacement activities and interim renovations;
3. Excludes applications for development permits for properties that are not subject to the WFSBL along the Atlantic Ocean; and
4. Exempts properties approved by the Impact Review Committee prior to the declaration of zoning in progress on August 16, 2023.

Public Comment:

There was no public comment.

MOTION: *Vice Mayor Field/Commissioner Taddeo moved to approve Resolution No. 912 as discussed, modifying Resolution No. 901.*

ACTION: *Motion passed 5-0.*

b. Scope of Work

Director John Duchock presented background information pertaining to the Waterfront Setback Line study and Cummins Cederberg, the contractor whom the Town is already engaged through a continuing services contract. He explained a more refined scope of work that was proposed for this study, focusing only on the areas where the setback line falls along undeveloped properties and in areas where the setback line shifted (i.e., areas where the line is related to the location of the dune). He also explained a comprehensive study with a much broader scope.

Commissioner Scott asked if the 2000 Waterfront Setback Line (WFSBL) is no longer accurate and could that be included in the study. Director Duchock agreed that this scenario could be included in the comprehensive study.

Commissioner Scott added comments regarding the 2000 WFSBL, stating that they felt at that time that residents were building too close to the ocean, thus changing the construction setback line, noting that no one challenged the decision. She opined that the line was changed in 2020, moved further east, and was a mistake, noting that the 2020 line has been challenged numerous times. She expressed support of proceeding with the study in a conservative manner, especially in consideration of the recent erosion of two properties in the Town of Jupiter Inlet Colony. She commented on beach renourishment and funding sources.

Vice Mayor Field agreed that many residents believe the 2020 study was flawed, in a sense, and the current study should be conducted in a very transparent way. Funding should be viewed carefully, and not taken for granted.

Commissioner Taddeo agreed they need a plan if funding is decreased.

Mayor Townsend stated that there are two scopes of work before them and explained that one is more

comprehensive than the other. She asked for the pros and cons of the two. Director Duchock explained that most of the line did not move between 2000 and 2019.

Danielle Irwin of Cummins Cederberg introduced herself and reviewed her credentials. She explained the two different scopes:

1. Comprehensive: the entire eastern shoreline; shoreline erosion rate and modeling; and future sea level rise on different time horizons.
2. Reduced study: focused on undeveloped lots and how the WFSBL would play out on those lots if they are developed or not.

She noted there is no guarantee of either study where the line would end up. She reiterated the two studies are very different, and the comprehensive study would include funding availability and fate of the nourishment project.

Commissioner Scott stated that Ms. Irwin summarized the two plans very well and expressed support of the comprehensive scope.

Mayor Townsend asked about the reduced scope and asked if the location of WFSBL would comply with DEP. Ms. Irwin stated that she is confident in either study, and would coordinate with DEP regardless.

Commissioner Taddeo expressed support of the reduced scope, to begin with, since that area is what is in legal question at this time.

Commissioner Scott asked if it would be possible to begin with the reduced study and move to the comprehensive study if appropriate. Ms. Irwin explained that they would not start from scratch if the reduced study began first followed by the comprehensive study. The benefit of starting the fuller study first is considering current and futuristic scenarios more holistically.

Vice Mayor Field stated that regardless, any change will conclude in some form of litigation, thus favors the more comprehensive study resulting in the most information possible.

Finance Director Pazanski explained that unassigned fund balance would be the source of funding for the study. Director Duchock stated that the previous study was funded by the general fund. Director Pazanski explained that the line is more of a zoning issue, not a beach renourishing matter. Commissioner Scott recommended exploring all sources of funding.

Commissioner Taddeo changed his position and would support a more comprehensive study.

Public Comment:

Resident Ken McBrayer asked for the amounts of the two studies. Mayor Townsend noted the reduced study would cost \$183,090 and the comprehensive study would cost \$368,355.

MOTION: *Commissioner Scott/Vice Mayor Field moved to approve the scope of work and work authorization for the comprehensive study.*

ACTION: *Motion passed 5-0.*

Mayor Townsend asked about the timeline and start date of the project. Vice Mayor Field suggested

public presentations from the engineers and asked Ms. Irwin if they could provide a presentation(s) of major milestones to residents. Ms. Irwin confirmed. Director Duchock stated that the plan is to provide a preliminary set of dates before the end of season, which will include public meetings.

8. Zoning in Progress Waiver Requests (Attorney Jared Gaylord)

a. 185 South Beach - Langdon Vista, LLC

Attorney Jared Gaylord presented the application of Langdon Vista, LLC, property owners Mr. and Mrs. Hill, requesting a waiver to the Zoning in Progress related to the Waterfront Setback Line. Assuming the WFSBL is not moved further west, this property will become conforming. He provided details of the project starting with the site plan and aerial views of the property. He explained that the former seawall is deteriorating, and the project includes a newly constructed seawall.

Commissioner Scott stated that she does not understand why the commission should approve a waiver for a property on the oceanfront while the study of the WFSBL is in progress.

Vice Mayor Field stated that this property is unaffected by the WFSBL and has an existing seawall that is being reconstructed. He noted that a potential basement is significantly west of the seawall which would not be significantly impacted by a storm/erosion.

Public Comment:

There was no public comment.

MOTION: *Vice Mayor Field/Commissioner Warner moved to approve the Zoning in Progress waiver request by Langdon Vista, LLC as presented.*

ACTION: *Motion passed 4-1. (Commissioner Scott dissented)*

b. 89 South Beach - Jamee Kane

Vice Mayor Field recused himself as the property owner is his sister. He left the room.

Attorney Jared Gaylord presented the application of 89 South Beach Road, owner Jamee Kane, requesting a zoning in progress waiver. He provided the site plan and explained that the WFSBL did not change for this parcel between 2000 and 2020. The project is requesting a seawall, thus a waiver to the ZIP related to the WFSBL.

Commissioner Scott reiterated that there is no extraordinary reason to ignore the ZIP.

MOTION: *Commissioner Taddeo/Commissioner Warner moved to approve the Zoning in Progress waiver request as presented.*

ACTION: *Motion passed 3-1. (Commissioner Scott dissented)*

Public Comment:

There was no public comment.

Vice Mayor Field rejoined the meeting.

9. Public Safety Donations

Public Safety Director Chief Michael Ewing announced that the Public Safety Department had received

donations from island residents relating to the coastal waterway along the island. Contributions to the marine unit in the amount of \$100,000 and \$15,000 have been received to replace a marine vessel. The total cost of replacement is \$220,000, so additional funding will be needed.

Commissioner Scott stated that the contributions are a good thing but does not appreciate the anonymity of the donors since it lends to a transparency issue. She opined that the contributions are appreciated but should not be used for the provision of Town services.

Discussion ensued about the vessel's location and donations.

Vice Mayor Field clarified that the contributions are for goods, not for services. Chief Ewing stated that anonymous donations have been accepted in the past.

MOTION: *Vice Mayor Field/Commissioner Taddeo moved to accept the Public Safety Department donations as presented.*

ACTION: *Motion passed 4-1. (Commissioner Scott dissented)*

Public Comment:

There was no public comment.

DISCUSSION AND DELIBERATION ITEMS

Recessed for break at 11:05am.

Reconvened at 11:13am.

10. Land Development Regulations Discussion (Code Text Amendments Draft Language)

Town Manager Garlo stated that this matter is in response to issues previously brought forward, and that Building Department Director Harding identified that certain clarifications to the Land Development Regulations may help alleviate these issues.

Building Director Harding explained that she met with the Board of Adjustment (BOA) and Impact Review Committee (IRC) to discuss draft language regarding certain code text amendments that address existing code that needs clarification. She stated that the draft language had been provided in the meeting materials and reviewed each amendment with the commission.

Director Harding defined habitable vs. living space. Commissioner Scott opined that basements should be included in the square footage calculation. Commissioner Taddeo explained that equipment or storage space should not be included in square footage calculations. Commissioner Scott stated that there should be a moratorium on underground construction until the commission decides how to handle underground living space. Discussion ensued.

Town Manager Garlo stated the difference can be defined as an occupied space.

Vice Mayor Field asked if it is possible to identify any space under roof as living space. Director Harding explained the Florida Building Code and points of compliance.

Commissioner Scott stated that this is a great starting point but clarified that potential loop holes still exist.

Director Harding continued with the definition of living space, including bedrooms. She clarified that a bedroom is regulated by specific criteria defined by the Florida Building Code. Again, discussion ensued regarding enforcement.

Director Harding explained that other municipalities utilize a CCO (Certificate of Continued Occupancy) which provides an inspection before the sale of a property. This was noted as a possible addition in the future.

Director Harding continued to review the proposed language.

Director Duchock provided further clarification about NAVD 88 and benchmarks.

Discussion ensued regarding the addition of a maximum allowance of 2 parking spaces per bedroom. Currently there is a minimum allowance of 1 space per bedroom, but the maximum allowance is not defined. Vice Mayor Field suggested a maximum of 1.5 spaces per bedroom. Commissioners Scott and Warner suggested that a maximum allowance of 1.5 or 2 spaces per bedroom is too much. Commissioner Scott suggested that perhaps the master bedroom gets 2 spaces, and the others get 1 space. Director Harding clarified that the spaces include garage area as well as uncovered spaces.

Commissioner Scott asked about the spaces permitted for home-based businesses. Director Harding explained that parking allowances relate to the structure, so if there are 2 spaces permitted per bedroom and there are 6 bedrooms, then 12 parking spaces are permitted, regardless of whether there is a home business there or not.

MOTION: *Vice Mayor Field/Commissioner Warner moved to approve a maximum allowance of 1.5 parking spaces per bedroom.*

ACTION: *Motion passed 5-0.*

Director Harding continued with the additional proposed language.

Town Manager Garlo confirmed that going forward, the committees and boards will receive a list of the standards for each proposed project and how they have been met by the Building Department.

Discussion began regarding home-based businesses. Commissioner Scott asked if there are any registered. Director Harding stated that she is not aware of any registered. She stated that the Town could require businesses to register with the Town.

Director Harding added the maximum floor area of an accessory building, or an accessory building used for living quarters, shall not exceed 1/3 square footage of the principal dwelling. Regarding construction fencing, it was recommended that such fencing must be anchored so it does not blow over.

Vice Mayor Field asked to see the modified version of the proposed language. Town Attorney Baird stated that the language would need to be put into an ordinance and be heard twice.

Consensus was gained to bring back as an ordinance.

11. IRC (Impact Review Committee) and BOA (Board of Adjustment) Status*

Mayor Townsend stated that she feels the LDR changes may be valuable to the boards and committees and suggested waiting to see how those changes impact the committees.

Vice Mayor Field stated that public comment and committee/board input is important and should be sought during season. Commissioner Taddeo stated that this is too big of an issue and requires public input. He suggested the commission should utilize the future strategic plan to discuss governance. Vice Mayor Field stated timing is important in order to gather public input. Commissioner Taddeo spoke on the history of the BOA and IRC and their roles in decision-making regarding development on the Island. He argued limiting all decisions to the five Town Commissioners eliminates checks and balances.

Vice Mayor Field suggested the BOA has experienced challenges meeting quorum. He also recommended rotating chair positions. Commissioner Taddeo reiterated it could change the entire Town governance. He stressed that the current governance structure has worked for the last 70 years.

Commissioner Scott disagreed and stated that the committees/boards as they operate currently no longer works and should move to advisory. Discussion ensued.

Mayor Townsend stated that further conversation is desired and increasing public comment is also important. At the moment, there will be no changes to the decision-making authority to the boards and committees, as well as the appeal process.

Vice Mayor Field and Commissioner Taddeo agreed that the appeal process should be brought to the commission de novo. Town Attorney Baird stated that this topic has been on the agenda for the last several meetings. Commissioner Scott continued to stress that the committees/boards and processes are not working. Discussion continued.

Mayor Townsend recommended the commission make a decision on the level of appeal at the next meeting and continue to seek resident input regarding the BOA and IRC at subsequent meetings.

Town Attorney Baird briefly spoke about case law and standards that would apply.

Public Comment:

There was no public comment.

12. Town Manager's Report

a. Verizon*

Town Manager Garlo explained that Verizon had reached out to the Town regarding adding a 5G Network to the island. He asked if the commission would be interested in a presentation by the Verizon representative. The commission agreed to invite the representative to the next commission meeting.

b. Legislative Update (Kelly Layman & John Duchock)*

Legislative Representative Kelly Layman provided an update on the current legislative session and Director Duchock provided detail regarding certain bills pertaining to the beaches and waterways.

Topics reviewed included:

1. Taxes and local budgeting restrictions
2. Beaches and waterways (Director Duchock reviewed this topic)
3. Local ordinances and mandatory notices
4. Sovereign immunity update
5. State budget - member projects

Ms. Layman noted that March 8, 2024, is the end of the legislative session.

Mayor Townsend noted that Ms. Layman has been attending the Treasure Coast Regional League of Cities (TCRLC) with her. She added that the TCRLC has brought multiple issues to light including sex trafficking, and provided a brief overview of the crisis.

c. Contract Extension

This item was pulled from the agenda.

13. Town Attorney Report

Attorney Baird stated it would be prudent for the commission to authorize an attorney client session if necessary.

a. Litigation Update - DEP Final Order on 310 SB

Town Attorney Baird provided an update and clarification on the Department of Environmental Protection (DEP) Final Order pertaining to 310 South Beach Road. He explained that the final order concluded that the petitioner did not comply with the DEP rule, including two additional rules not met. He stated an appeal was not taken by the property owners. He further explained the Testas' appeal, which will not disturb the order. According to the argument advanced, the DEP changed the approach it used in previous hearings to erosion projections. It will be decided in the 4th District Court of Appeal in West Palm Beach.

b. Litigation Update - Pending Lawsuits

Town Attorney Baird provided additional information regarding pending litigation pertaining to the Town including Feldsine v. TJI, Robert Garlo and Ruben Cruz; Dolphin Suite v. TJI, Robert Garlo and Ruben Cruz; and David S. and Joanna Slan, Arthur Hansen and Anthony Hansen v. TJI.

He explained that depositions are being set in the Feldsine and Dolphin Suite cases.

MOTION: *Vice Mayor Field/Commissioner Taddeo moved to authorize the Town Manager to notice a March 2024 Attorney-Client Session.*

ACTION: *Motion passed 5-0*

STAFF REPORTS

14. Public Safety

Vice Mayor Field asked for an update pertaining to the body cameras and in-car video. Chief Ewing stated that body cams should be issued and implemented by March 1, 2024. The in-car videos will follow, and significant training will take place prior to implementation.

Commissioner Warner referred to a recent unusual incident on the island and asked for details. Chief Ewing provided details and noted that he could add a category of "unusual activity" to the Public Safety report.

a. Commendation*

(This item was moved to the beginning of the agenda)

Public Safety Director Chief Michael Ewing explained an incident that occurred on the island and commended the officers involved. Lieutenant Scolly added details regarding an incident that was

discussed at a previous commission meeting, and the officers involved were commended. Recognized members of Public Safety included Dispatcher Christina Hatter, Officer Anthony Fusco, Corporal Dustin Boorman and Officer Eric Hinson.

The commissioners expressed gratitude to each of the officers and the entire Public Safety Department. The exceptional average response time of less than 3 minutes was noted, and the Department was commended.

15. Financial Report

a. Monthly Financial Report*

Director Matt Pazanski provided the monthly financial report highlighting the following:

- General fund \$8,778,817
- General fund expenditures \$3,322,598
- Unassigned fund balance (Reserves) \$6,246,187 unaudited / \$5,911,187 audited
- Total Fund Balance (Reserves) \$9,441,187 unaudited / \$9,106,187 audited

Mr. Pazanski also noted that the audit will go before the Finance Committee in late February or early March, and then to the Commission's March meeting. He added that the Johnson family contributed a \$10,000 donation to the Scholarship Fund. He also explained DEP funds that were received (overpaid for one storm and underpaid for another).

16. Public Works Report

a. Brightview Update*

Public Services Director Stuart Trent provided an update on the Brightview Avenue conditions, including a landscape plan.

b. Other Items*

Director Trent noted that 25 staff members attended traffic maintenance training.

OTHER ITEMS

17. Meeting Dates

- March 20, 2024 – Town Coffee with Vice Mayor Field – 9AM
- March 21, 2024 – Town Commission/Beach Protection – 9AM
- March 21, 2024 – SMRU Board – 12:30PM
- April 16, 2024 – Town Coffee with Commissioner Taddeo – 9AM
- April 17, 2024 – Town Commission/Beach Protection – 9AM

The Commission reviewed their calendars to set the following meeting dates:

- May 13, 2024 - Town Coffee with Commissioner Warner
- May 14, 2024 - Town Commission/Beach Protection/ SMRU Board
- June 11, 2024 - Town Coffee with Vice Mayor Field
- June 12, 2024 - Town Commission / Beach Protection
- July 16, 2024 - Town Coffee with Commissioner Scott

- July 17, 2024 - Town Commission/Beach Protection/SMRU Board

18. Other Items*

Mayor Townsend referred to future planning, western development and any other issues that may present themselves, wondering what the Town should do at this time to prepare for any impacts.

Director Duchock stated that there have been discussions in the past regarding potential access at the end of Cove Road. Commissioner Scott stated that past conversations have identified significant wetlands in the area that would be impacted. Vice Mayor Field stated that Bridge Road will be expanded in the future, from US 1 west to I-95. Off-site shuttles to the public beach have been discussed as well.

Commissioner Scott mentioned the upcoming County election and suggested inviting the Town's County Commissioner to provide information regarding western development and other related topics.

Mayor Townsend obtained consensus to invite Commissioner Harold Jenkins to the March commission meeting.

Mayor Townsend requested that commissioners submit thoughts/ideas to the Town Manager to compile.

Commissioners Warner and Taddeo planned to attend the February 28 State of the County address. Ms. Layman discussed the Metropolitan Planning Organization (MPO) and noted the Town is not currently a voting member on the Board. She clarified they have Mr. Trent Steele as their citizen appointee to represent the Island. Director Pazanski added that he is the appointee on the Technical Advisory Council to the MPO and is informed of priority projects. Discussion ensued about securing a voting member within the organization.

Town Attorney Baird confirmed the Property Rights element was returned from the state and is ready for 2nd reading. Director Cruz provided an update. The 2nd reading will come to the commission in April.

Mayor Townsend passed out the Town Manager responsibilities and duties as defined in the Town Charter which can be used to evaluate the Town Manager going forward.

Respectfully submitted,

Kimberly Kogos, Town Clerk

Summary of Action Items:

- Invite County Commissioner Jenkins to the next commission meeting.
- Invite the MPO Executive Director Beth Beltran to the next commission meeting to discuss voting membership

- Commissioners to submit questions for Commissioner Jenkins to Town staff.
- Building Department to provide more robust reporting to commissioners.
- Building Department to provide BOA and IRC with detailed report per each application.
- Building Department/Town Attorney to bring draft language to revise the appeal process.
- Town staff to invite the Verizon Representative to the next committee meeting (staff will invite the representative to the April meeting due to a scheduling conflict).
- Finance Director to provide detailed explanation of Group Retirement Program.

TOWN OF JUPITER ISLAND

TO : Mayor and Commissioners
FROM : Danielle Losquadro, Senior Accountant 
RE : Fixed Asset Disposals
DATE : 3/1/2024

The Town of Jupiter Island's Accounting Policy and Procedure Manual and Florida Statute 274.07 require Town Commission authorization for the disposal of Town assets. Attached is a listing of assets that have been identified as obsolete, replaced, lost/stolen, or inefficient. After the Commission's authorization, assets will be recorded as disposed in the Fixed Asset Module. Assets will be disposed of in accordance with Town policy. Disposal methods include sale by auction, donation, or scrapping.

**Town of Jupiter Island/South Martin Regional Utility
Asset/Inventory Disposal Listing
March 21, 2024**

[illegible]

**MINUTES
TOWN OF JUPITER ISLAND
PENSION PLAN COMMITTEE MEETING
WEDNESDAY, FEBRUARY 21, 2024**

TIME: Wednesday, February 21, 2024 – 9:00 AM
PLACE: Town Hall Island Room – 2 Bridge Rd., Hobe Sound, FL
PRESENT: Present were Chair Ged Parsons and members Craig Donaldson, Town Manager Robert Garlo, Finance Director Matthew Pazanski and Assistant Town Manager/Beach Protection Director John Duchock. Town Clerk Kimberly Kogos was also present.

Call to Order and Comments*

Chair Parsons called the meeting to order at 9:04am and announced a quorum had been established.

Brief discussion ensued regarding the possibility of buying out the plan. Mr. Pazanski and Mr. Gardner agreed to research and provide more information to the Board.

1. Introduction of New Board Member*

Director Matthew Pazanski introduced newly appointed member Craig Donaldson who attended remotely. The Committee members welcomed Mr. Donaldson.

Action Items

2. Approval of Minutes - November 15, 2023

Chair Parsons asked for comments regarding the November 2023 meeting minutes. There were no comments.

MOTION: *Finance/HR Director Pazanski/Town Manager Garlo moved to approve the minutes of the November 15, 2023, meeting.*

ACTION: *Motion 5-0*

3. AGW Capital Advisors, Inc. - Performance Review and Capital Markets Indices

Mr. P.J. Gardner of AGW Capital Advisors greeted the Committee and provided a review of the 4th quarter performance. He discussed the capital market indices through year end. He explained that the last quarter was good, and compared this current year-end to the previous year-end values. He noted that the portfolio has two years of distributions banked at this time.

Mr. Gardner reviewed the Town's portfolio performance. He highlighted the various asset classes and noted specific areas where a change may benefit the portfolio.

Mr. Gardner presented the portfolio recommendations and reviewed inflation, interest rates and the labor market. He reviewed the Fed and leading economic indicators, and indicated a possible nearing recession. He referenced increasing corporate earnings, but warned not to be disappointed if earnings are not as

good as expected.

Mr. Gardner reviewed the portfolios investment managers and their strategies, followed by the expense analysis.

He reviewed the rebalance recommendation including swapping Chiron for T Rowe Price.

MOTION: *Beach Protection District Director / Assistant Town Manager Duchock/Town Manager Garlo moved to approve the recommendations and rebalance as discussed.*

ACTION: *Motion 5-0*

Discussion and Other Business

4. Record Keeper Trustee Discussion*

Director Pazanski explained that Newport Group had merged with Ascensus and the platform will move from Newport to Ascensus. He noted that Ascensus, not Matrix, would be the trustee and Newport could be the recordkeeper. He explained that this action will occur in November, so no committee action is required at this time.

5. Other Items*

Mr. Pazanski reviewed fees and asked the committee if the fees are in line with other companies. Chair Parsons stated that the fees are not out of line in comparison.

Chair Parsons stated that the next meeting date will be in May. The committee agreed on May 13 at 10:30am.

6. Adjournment

The meeting adjourned at 10:31am.

Respectfully submitted by:

Kimberly Kogos, Town Clerk

**MINUTES
TOWN OF JUPITER ISLAND
JT. TOWN/SMRU DEFINED CONTRIBUTION PLAN COMMITTEE MEETING
WEDNESDAY, FEBRUARY 21, 2024**

TIME: Wednesday, February 21, 2024 – 10:15 AM
PLACE: Town Hall Island Room – 2 Bridge Rd., Hobe Sound, FL
PRESENT: Present were Finance Director Matthew Pazanski, Assistant Town Manager/Beach Protection Director John Duchock, Director of Planning and Zoning Ruben Cruz, Information Technology Director Bill Sutton, Public Services Director Stuart Trent, and Control System Specialist Dustin Lindholm. Town Clerk Kimberly Kogos and P.J. Gardner of AGW Capital Advisors were also present.

1. Approval of Minutes - November 15, 2024

Director Duchock asked for comments regarding the November 15, 2023 minutes. Hearing none, he called for a motion to approve the minutes as presented.

MOTION: *Pazanski/Trent moved to approve the Minutes of the November 15, 2023, meeting as presented.*

ACTION: *Motion Approved 6-0.*

2. AGW Capital Advisors, Inc. - Performance Review and Capital Markets Update

Mr. Garner greeted the Committee and provided a brief history of the business relationship between AGW and the Town of Jupiter Island/SMRU. He presented the Town's Fiduciary Investment Review to date noting that although the Town had taken a conservative approach, values were close to 90 percent. Member Pazanski questioned the possibility of amortizing, something that has been discussed from time to time. Mr. Gardner noted that it may be worth revisiting again with the elevated interest rates and was encouraged to present an analysis at the next meeting. He noted some degree of normalcy had occurred within fixed income markets, indicating solid returns for the Town with the Overall YTD total up 17.7%.

Mr. Gardner briefly reviewed the Town's portfolio's performance, noting that the last two months of the year indicated improvement across the board for all equity markets. Highlighting sections of the Fiduciary Investment Review, Mr. Gardner remarked that the propensity for a recession and the disparity between US and International markets continues to be extensive, the Town's diversified approach has proved beneficial. Mr. Gardner noted that the quarter was up 8%, basically in line year-to-date.

Mr. Gardner noted that reserves were at approximately 1.25 million, and to date all active managers are outperforming the index of 8.47%. The Committee reviewed Mr. Garner's Portfolio Recommendations and discussed the prospect of avoiding a recession with an Inverted Yield Curve.

The Committee discussed the Acquisition of Newport Group by Ascensus, and the proposition of Matri becoming trustee custodian and Newport the trustee.

Director Duchock called for a motion to approve requesting documents from Ascensus for attorney review and recommendation.

MOTION: *Cruz/Lindholm moved to approve requesting legal documents from Ascensus for legal review and recommendation.*

ACTION: *Motion Approved 6-0.*

3. Withdrawal Requests*

There were no withdrawal requests to discuss.

4. Other Items*

There were no additional items discussed.

5. Adjournment*

The meeting was adjourned at 11:40am.

Respectfully Submitted,

Kimberly Kogos, Town Clerk



Jupiter Island Public Safety Department
February 2024
Activity Report



Monthly Activity

	February 2023	February 2024	YTD - 2023	YTD - 2024
<i>Calls for Service</i>	170	130	334	320
<i>Arrests</i>	0	1	0	2

Traffic Activity

	February 2023	February 2024	YTD - 2023	YTD - 2024
<i>Traffic Stops</i>	55	61	127	121
<i>Vehicle Citations</i>	8	7	14	12
<i>Parking Citations</i>	2	13	6	21
<i>Vehicle Crashes</i>	2	1	4	3

Major Crimes

<i>Crime Type</i>	February 2023	February 2024	YTD - 2023	YTD - 2024
<i>Robbery</i>	0	0	0	0
<i>Burglary</i>	0	0	0	0
<i>Theft</i>	0	0	0	1
<i>Auto Theft</i>	0	0	0	0
<i>Assault</i>	0	0	0	0
Total	0	0	0	1

Other Crimes

<i>Type</i>	February 2023	February 2024	YTD - 2023	YTD - 2024
<i>Fraud</i>	0	0	0	0
<i>Drug Violations</i>	0	0	0	0
<i>Trespassing</i>	1	0	1	0
<i>Vandalism</i>	0	0	0	0
<i>Disorderly Conduct</i>	0	0	0	0
<i>Lewd & Lascivious</i>	0	0	0	0
Total	1	0	1	0



Jupiter Island Public Safety Department
February 2024
Activity Report

Agenda Item 4Bc



Code Compliance

Violation Type	February 2023	February 2024	YTD - 2023	YTD - 2024
<i>Parking in Right of Way</i>	-	9	-	18
<i>No Flag Persons Present</i>	-	0	-	3
<i>Working Outside Hours</i>	-	0	-	2
<i>Work with No Permit</i>	-	0	-	0
<i>All Other Violations</i>	-	5	-	6
Total Violations	-	14	-	29

ALS Fire Rescue Responses

Medical calls this month	16	Avg. response time	2.7 minutes
Fire calls this month	9	Avg. response time	2.4 minutes

ATV Beach Patrols

Patrols this month	9	Avg. length of patrol	53 minutes
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Criminal Activity

Refugee Landing – March 2, 2024, at 8:56 pm Public Safety received a report of a vessel landing in the area of Coral Cove Park, in Palm Beach County. Marine, aviation and road patrol units from PBSO responded and recovered 5 subjects from the vessel. Units from Public Safety recovered the sixth subject walking north into the Town. All recovered refugees were turned over to Border Patrol for processing.

Felony Arrest/Assist Other Agency – Case # 2024-00002714; March 4, 2024, Corporal Potsko Observed a vehicle traveling at a high rate of speed north on S. Beach Rd. from Palm Beach County. Corporal Potsko attempted a traffic stop in the area of the 400 block of S. Beach Rd. where the vehicle fled continuing north then west on Bridge Rd. where it crashed at the intersection of Gomez Ave. and Bridge Rd. Both occupants fled from the crash on foot and were quickly captured by units from the Martin County Sheriff's Office, in the area of Bridge Rd and Dixie Hwy. The vehicle had been reported stolen from Palm Beach County, and both subjects were transported to the Martin County Jail and charged with Felony Fleeing to Elude and Felony Grand Theft.



MEMORANDUM



TO: ALL PUBLIC SAFETY

FROM: CHIEF MICHAEL S. EWING, DIRECTOR OF PUBLIC SAFETY 

DATE: MARCH 4, 2024

SUBJECT: EMPLOYEE OF THE YEAR AWARDS 2024

Due to the overwhelming nominations received, I am delighted to announce the co-recipients of this year's Employee of the Year Award for 2023.

Employee of the Year:

**Dispatcher Christina Hatter,
Officer Eric Hinson**

Dispatcher Christina Hatter and Officer Eric Hinson have consistently demonstrated unparalleled dedication, exceptional leadership, and exemplary performance throughout the past year. Their contributions have enhanced our operations' effectiveness and strengthened our commitment to serving and protecting our community.

Dispatcher Christina Hatter's exceptional communication skills, unwavering professionalism, and ability to maintain composure under pressure have ensured seamless coordination and response during critical situations.

Officer Eric Hinson's remarkable leadership, sound judgment, and steady commitment to uphold the law have earned him the respect and admiration of his peers and the community we serve.

Please join me in congratulating Dispatcher Hatter and Officer Hinson for their well-deserved recognition. Their dedication, hard work, and model service are a testament to the values and standards we uphold within our department.

To all team members, I want to express my sincere appreciation for your continued commitment and dedication to our mission. Through your collective efforts, we can fulfill our duty to protect and serve our community.

cc: Human Resources
file

TOWN OF JUPITER ISLAND

MEMORANDUM

TO: Mayor & Town Commission

THROUGH: Robert Garlo, Town Manager *RUG*

CC: Kimberly Kogos, Town Clerk

FROM: John Duchock, Assistant Town Manager / Beach District Director

RE: Agenda Item 6 – Waterfront Setback Line Study Update

DATE: 3/4/2024

Background:

The Town Commission approved moving forward with a comprehensive re-study of the portion of the waterfront setback line that extends along the ocean during the February 13, 2024 meeting. The study will be conducted by Cummins & Cederberg through the execution of four primary work tasks, as well as supplemental progress presentations to the residents of Jupiter Island and the Town Commission. The anticipated schedule for the technical study is as follows:

Task 1 (Background Data Collection & Review): 90-105 days to complete, ending in May 2024

Task 2 (Data Analysis): 120-135 days to complete, overlapping with Task 1, ending in July 2024

Task 3 (Preliminary Maps/Field Verification): ~120 days to complete, overlapping with Task 2, ending in August 2024

Task 4 (Final Maps and Report): 120-135 days to complete, ending in December 2024

The anticipated schedule for public presentations is as follows:

Initial Public Presentation: April 16, 2024 following the scheduled Coffee with the Commissioner

Draft Map Presentation: During the November 2024 Commission meetings

Final Map Presentation: During the December 2024 or January 2025 Commission meeting

If the Commission moves to advance a code text amendment to reflect a new Waterfront Setback Line Map (Exhibit C), the Commission may request that the LPA review the proposed text amendment and direct staff/counsel to develop an Ordinance to adopt the changes. That schedule may be as follows: February 2025 LPA Review; March 2025 Ordinance First Reading; April 2025 Ordinance Second Reading.

Recommendation:

For information and discussion purposes only.

Town of Jupiter Island
Waterfront Setback Line Study
Preliminary Estimated Project Schedule

Task No.	Task Description	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1	Due Diligence- Background data Collection Review											
2	Data Analysis & Assessment of Setback Criteria											
3	Preliminary Maps & Field Verifications											
4	Final Mapping & Summary Report											
5	Public Outreach											
5.1	Public Outreach Meeting No. 1											
5.2	Public Outreach Meeting No. 2											
6	Project Management (including up to 4 commission meetings)											

Memorandum



To: Town Commission
Cc: Robert Garlo, Catherine Harding, Thomas Baird
From: Ruben Cruz, Director of Planning and Zoning *RL*
Date: March 4, 2024
Re: 11 Isle Ridge Application Requesting Zoning Map Amendment / District Boundary Change from B-40 to A-80

Executive Summary:

- The applicant received a subdivision modification in 2023.
- The applicant is requesting to change the current zoning designation of 11 Isle Ridge from B-40 to A-80.
- The A-80 zoning district is a more restrictive zoning designation.
- With this request the entire subdivision will have the same zoning designation of A-80.
- LPA provided a recommendation of approval regarding the request to change the zoning designation from B-40 to A-80.

Application and Property Data:

Property Owner & Applicant:	Edward H Hamm Jr., as Trustee of the Edward H. Hamm, Jr. Rev. Trust
Agent:	Jared Gaylord, Esq.
Current Lot 19 Acreage:	1.69286 acres
Coral Ridge Subdivision Lot 2 Acreage:	5.75961 acres
PCN:	35-38-42-010-000-00190-6
Property Location:	11 Isle Ridge, Hobe Sound, FL 33455
Existing Use:	Developed Residential
Current FLUM:	Residential
Current Zoning District Designation:	B-40 One Acre Estate Residential
Proposed Zoning District Designation:	A-80 Two Acre Estate Residential

Local Planning Agency Recommendation:

At the January 23, 2024, meeting, the Local Planning Agency provided a recommendation of approval regarding the proposed Zoning Map Amendment / District Boundary Change from B-40 to A-80.

Staff Recommendation:

Based upon the facts and findings contained herein, pursuant to the Town's Land Development Regulations, and pursuant to the goals, objectives and policies of the Town's Comprehensive Plan ("Comp Plan"), the Building Department recommends approval of the Zoning Map Amendment / District Boundary Change from B-40 to A-80 as referenced above.

Property Use Today:

The property is currently vacant.

Background Information:

At the May 18, 2023, Town Commission meeting, the commission approved the plat of the “Coral Ridge” subdivision. Subsequent to the approval of the subdivision, the applicant is now requesting the rezoning of a portion of Lot 2, of the “Coral Ridge” subdivision. The portion of Lot 2 that would be rezoned from B-40 to A-80 is currently Lot 19 (A.K.A., 11 Isle Ridge).

The Town’s Comp Plan, Future Land Use Map (FLUM) and the current Zoning Map both designate Lot 19 as “Residential”. The Comp Plan’s FLUM designation and the Town Zoning Map designation as Residential began since the Town’s incorporation in 1953. The Zoning Map, prepared by the National Planning Partnership on or about 1987, showed the property zoned R-1 (Residential), which is equivalent to the current Zoning Map’s zoning designation of B-40 One Acre Estate Residential. Lot 19 is currently compliant with the B-40 One Acre Estate Residential site development regulations, and the proposed zoning change to A-80 Two Acre Estate Residential will create a cohesive Lot 2 of the “Coral Ridge” subdivision with regards to zoning, as the entire parcel and subdivision will have the same A-80 zoning designation.

Analysis of the Application:

1. Change in Zoning:

Criteria for Zoning Map Amendment / District Boundary Change:

Land Development Regulations, Article X, Division VI, District Boundary Changes.

Sec. 6.00 - Standards for Approval of District Boundary Change.

No application for amendment to the Official Zoning Map shall be approved unless the Town Commission, after review and recommendation by the Local Planning Agency, finds that such amendment complies with all of the following standards:

- A. *The proposed amendment is consistent with and furthers the goals, policies and objectives of the Comprehensive Plan and furthers the purposes of these Land Development Regulations and other Town Ordinances and actions designed to implement the Comprehensive Plan.*

Staff Comment: The proposed Zoning Map amendment is consistent with the goals, objectives and policies of the Comp Plan, as the amendment will provide a consistent zoning classification with regards to Lot 2 of the recently approved “Coral Ridge” subdivision.

- B. *The available uses to which the property may be put are appropriate to the property which is subject to the proposed amendment, and compatible with existing and planned uses in the area.*

Staff Comment: The proposed Zoning Map amendment from B-40 One Acre Estate District to the A-80 Two Acre Estate District is appropriate since the property has a FLUM and existing Land Use of Residential, as does the surrounding properties.

- C. *The amendment does not conflict with the needs and character of the neighborhood and the Town.*

Staff Comment: The proposed Zoning Map amendment does not conflict with the needs and character of the neighborhood and Town; actually it is consistent with the surrounding residential properties and the subdivision it is a part of.

- D. The amendment will not adversely or unreasonably affect the use of other property in the area.*

Staff Comment: The proposed Zoning Map amendment will have no adverse or unreasonable affect on other properties in the area since it is to be developed as a residential use.

- E. The amendment will not adversely burden public facilities, including the traffic carrying capacities of streets, in an unreasonably or disproportionate manner.*

Staff Comment: The proposed Zoning Map amendment will not adversely burden public facilities as this use is consistent with the FLUM of the Comp Plan.

- F. The district boundaries are appropriately drawn with due regard to locations and classifications of streets, ownership lines, existing improvements and the natural environment.*

Staff Comment: The proposed Zoning Map amendment will not have an impact on streets, ownership lines, existing improvements, and the natural environment. The A-80 zoning designation will provide consistency within the recently approved “Coral Ridge” subdivision.

Conclusions:

Staff supports the requested Zoning Map Amendment / District Boundary Change from B-40 to A-80 for the following reasons:

1. The request is consistent and compatible with the existing and surrounding land uses.
2. The request is consistent with the Town’s Land Development Regulations.
3. The request is consistent with the Town’s Comp Plan’s goals, objectives, and policies.
4. The proposed zoning change to A-80 Two Acre Estate Residential will create a cohesive Lot 2 of the “Coral Ridge” subdivision with regards to zoning, as the entire parcel and subdivision will have the same A-80 zoning designation.

Recommended Motion:

Motion to accept the recommendation of staff and the Local Planning Agency and to change the Zoning Map designation as described in the application and to adopt Ordinance No. 392 on First Reading.

Attached: Application
 Future Land Use Map
 Zoning Map
 Plat Coral Ridge Subdivision
 Existing Survey of 252 South Beach Road
 Notice of Public Meeting & Hearing
 Proposed Ordinance No. 392

ORDINANCE NO. 392

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AMENDING THE TOWN'S OFFICIAL ZONING MAP WHICH IS INCORPORATED BY REFERENCE AT EXHIBIT "B" OF THE TOWN'S LAND DEVELOPMENT REGULATIONS; PROVIDING FOR THE ASSIGNMENT OF THE A-80 TWO ACRE ESTATE RESIDENTIAL DISTRICT TO A 1.69286 ACRE PARCEL OF LAND LOCATED AT 11 ISLE RIDGE; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Edward H Hamm Jr., as Trustee of the Edward H. Hamm, Jr. Rev. Trust is the owner (the "Owner") of a parcel of land consisting of 1.69286 acres of real property; and

WHEREAS, the 1.69286 acre parcel (the "Subject property") is located at 11 Isle Ridge, Hobe Sound, Florida, as shown on Exhibit "A"; and

WHEREAS, the Subject Property currently has a zoning designation of "B-40 One Acre Estate Residential Zoning District"; and

WHEREAS, the Owner has submitted an application to the Town, requesting the assignment of the "A-80 Two Acre Estate Residential Zoning District" to the Subject Property; and

WHEREAS, the Town's Building Department staff has recommended that the Subject property be assigned the "A-80 Two Acre Estate Residential Zoning District"; and

WHEREAS, the Town's Local Planning Agency has reviewed the staff's recommendation regarding the appropriate zoning district to be assigned to the Subject Property, and recommends that the Town Commission accept the Owner's requested zoning, and the Building Department staff's recommendation; and

WHEREAS, a public hearing was held by the Town Commission, at which time the Town Commission determined that the property should be assigned the "A-80 Two Acre Estate Residential Zoning District".

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

Section 1. The Whereas clauses are incorporated herein.

Section 2. The Town Commission hereby assigns the zoning district of "A-80 Two Acre Estate Residential Zoning District" to the Subject Property. The legal description of this parcel is set forth in Exhibit "A", which is attached hereto and incorporated herein. The Subject property is located at 11 Isle Ridge, Hobe Sound, Florida. The assignment of this zoning district to the Subject Property shall be incorporated into the Town's Official Zoning Map as shown in Exhibit "B", of the Town's Land Development Regulations.

Section 3. Repeal of Ordinances in Conflict. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. Severability. If any court of competent jurisdiction holds any word, part, section, paragraph or provision hereof to be unlawful or unconstitutional, such ruling or finding shall not affect the remaining portions of this Ordinance, which shall remain in full force and effect.

Section 5. Codification. This ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Jupiter Island.

Section 6. Effective Date. This Ordinance shall become effective immediately upon passage.

PASSED UPON FIRST READING THE _____ DAY OF _____, 2024.

PASSED AND ADOPTED UPON SECOND READING THE FOLLOWING PUBLIC HEARING THE _____ DAY OF _____, 2024.

(SEAL)

TOWN OF JUPITER ISLAND, FLORIDA

Mayor

Vice Mayor

Commissioner

Commissioner

Commissioner

ATTEST:

Clerk

Exhibit "A"

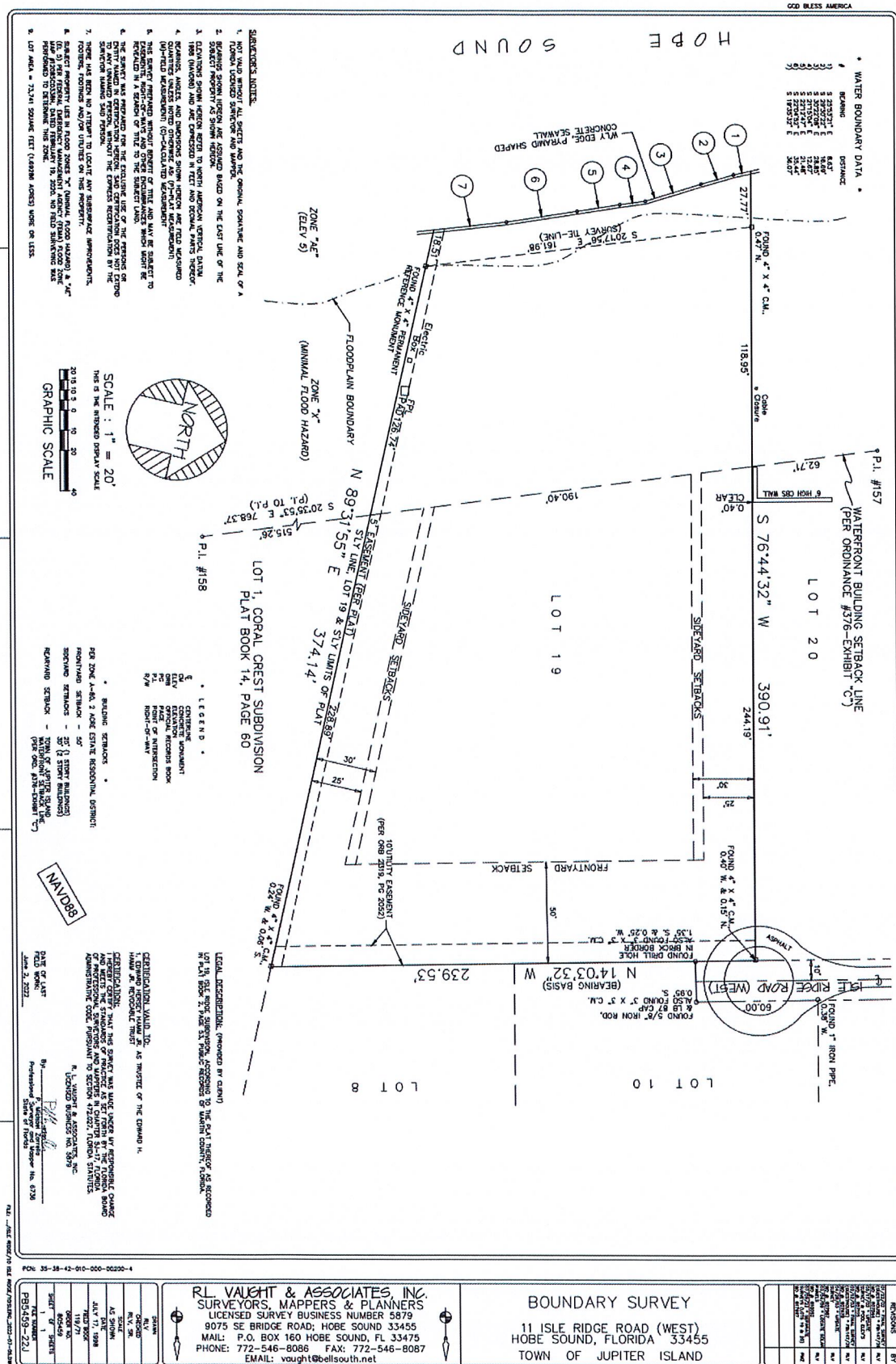
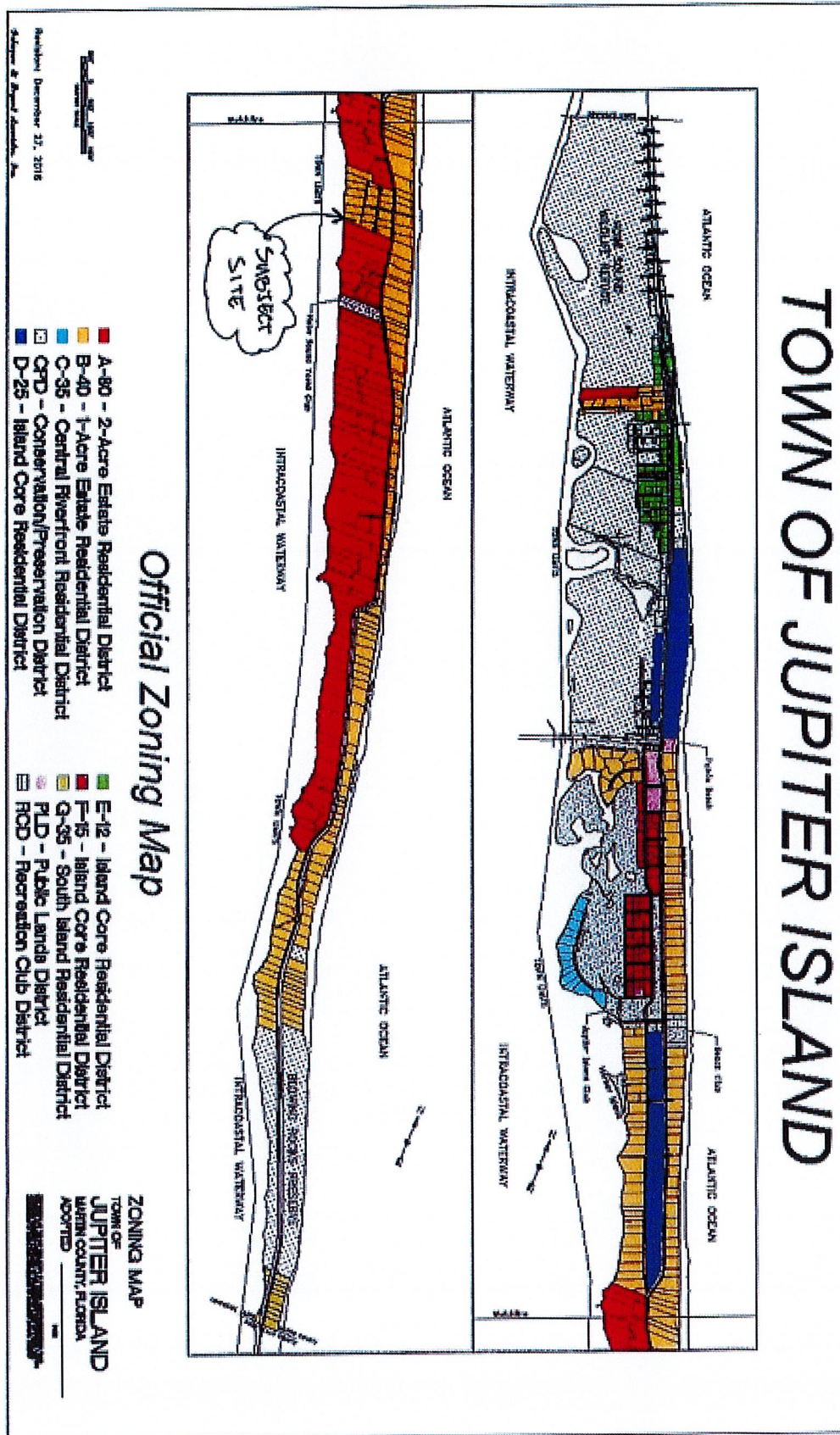
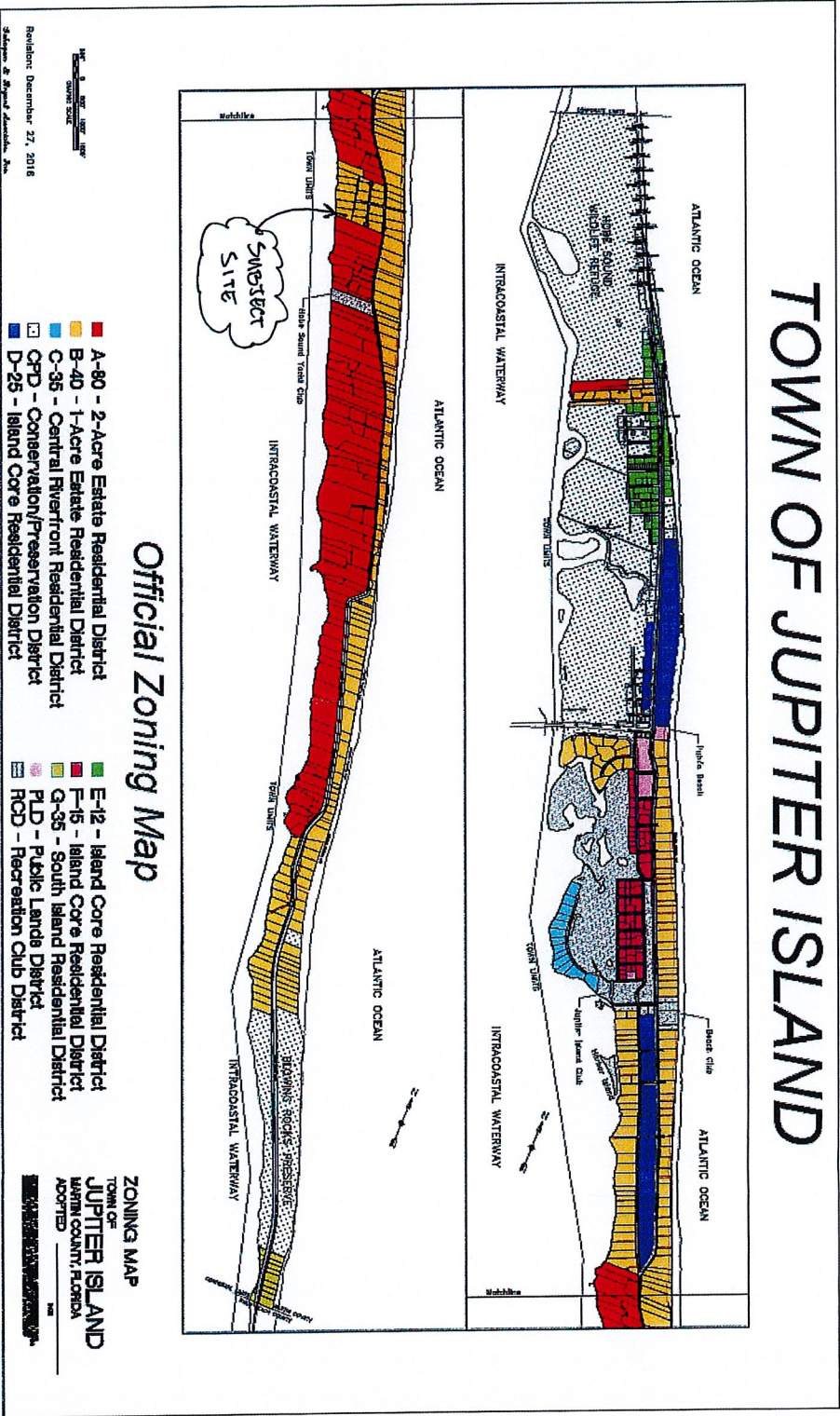
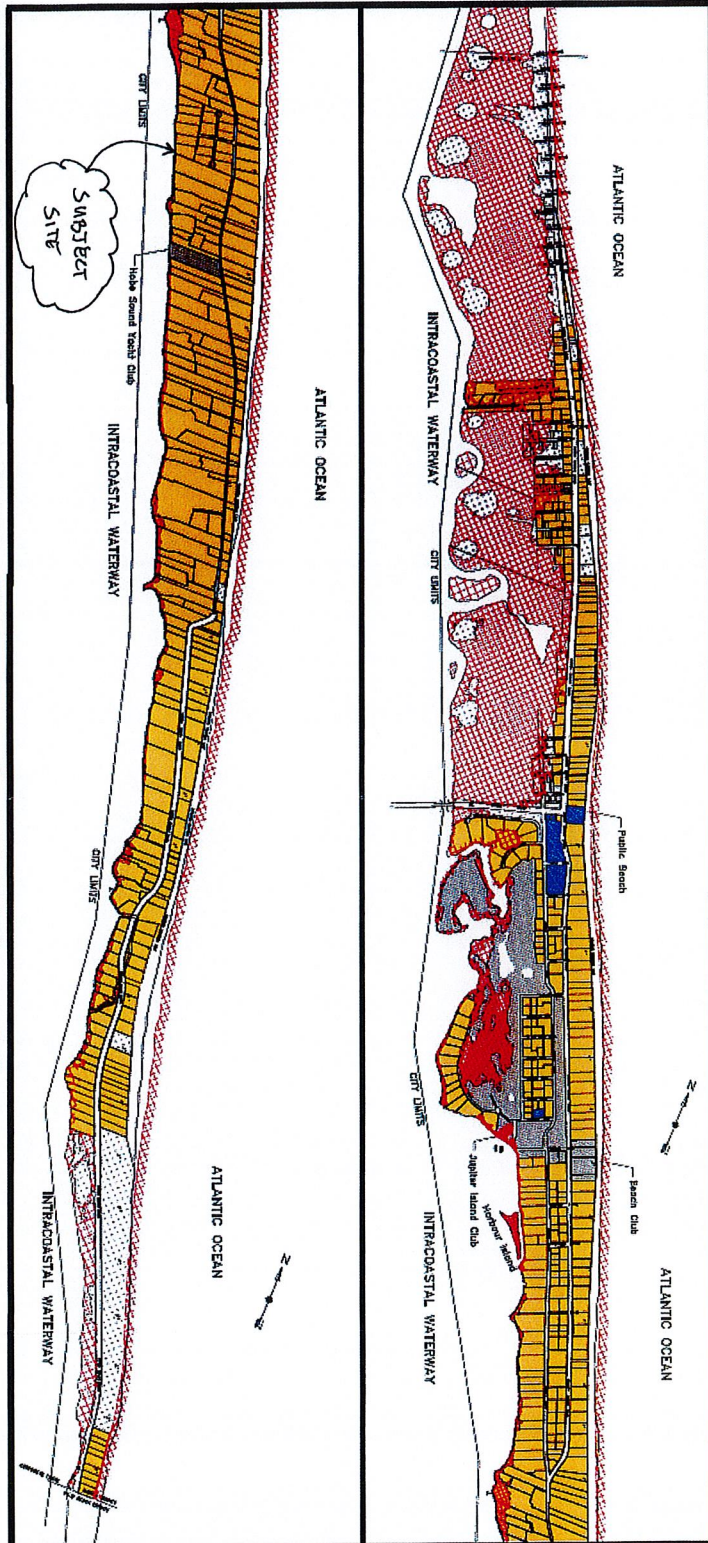


Exhibit "B"





TOWN OF JUPITER ISLAND



Energy Conservation Strategy & Green House Gas Reducing Strategy
The Rumble (a pedestrian and bicycle friendly pathway) runs from the Jupiter Island Club south on River Rd. to Greenville Rd., east to Gomez and south to 617 S. Beach Rd.
The entire island has been designated with a 30 MPH Speed Limit to allow for Golf Cart usage on all roads.

2030 Future Land Use Map

500 0 500 1000 1500
GRAPHIC SCALE
NOTE: COASTAL HIGH HAZARD AREAS
BASED ON COT 1 STORM SURGE ELEVATION
OBTAINED FROM MARTIN COUNTY GIS
DEPARTMENT. UPDATED 2015

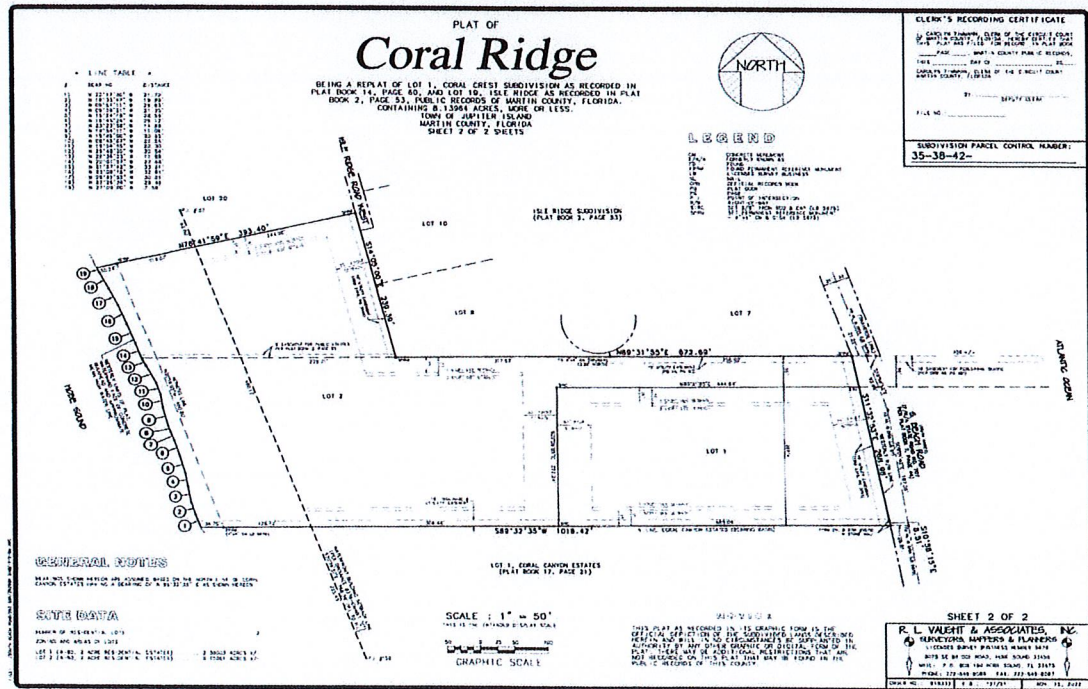
RESIDENTIAL
CONSERVATION
RECREATION
PUBLIC DISTRICT
COASTAL HIGH HAZARD AREAS

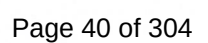
Revised: June 15, 2017
Schlagman & Associates, Inc.

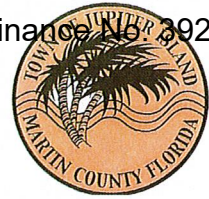
FUTURE LAND USE MAP
TOWN OF
JUPITER ISLAND
MARTIN COUNTY, FLORIDA
ADOPTED

THIS MAP IS THE PROPERTY OF SCHLAGMAN & ASSOCIATES, INC. AND IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF SCHLAGMAN & ASSOCIATES, INC.

Plat







NOTICE OF PUBLIC HEARING
TO CITIZENS OF THE TOWN
OF JUPITER ISLAND, FLORIDA

Please register for Local Planning Agency January 23rd, 2024 @ 9:00 AM EST at:

<https://attendee.gotowebinar.com/register/8698551383649947743>

And

Call in: 1 (631) 992-3221 PIN: 862-958-610

A Public Hearing/Meeting by the Local Planning Agency will be held on **Tuesday, January 23, 2024 at 9:00 am** for the purpose of considering the following application relating to the Town of Jupiter Island Land Development Regulations, Ordinance 283, as amended, insofar as the same is applicable to the following described property in the Town of Jupiter Island:

11 Isle Ridge Road

This is the of application Edward H. Hamm, Jr. Trustee of the Edward H. Hamm Jr. Revocable Trust, represented by Jared Gaylord, Esq. of Marc R. Gaylord, P.A., requesting the following:

The applicant is requesting a Boundary Change as it pertains to Article X, Division VI, Section 6.0, in order to change the Zoning Designation of 11 Isle Ridge Road from the B-40 Zoning District to the A-80 Zoning District.

Plans are available for inspection at the Building Department at Town Hall Monday through Friday, 9:00 a.m. to 3:30 p.m.

By Order of
LOCAL PLANNING AGENCY
TOWN OF JUPITER ISLAND

January 9, 2024

STATE MANDATED STATEMENT:

If a person decides to appeal any decision made by the board, agency, committee, 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 at Town Hall, 2 Bridge Road, Hobe Sound, FL 33455, telephone (772) 545-0100

Letters sent to the following:

260 South Beach LLC

Mr George Benington/Ms Mithilde Benington

M/M William Buchanan Jr

Ms Eleanor Chan/Mr Mark Brodsky

M/M Jeffrey Collinson

Mr Elliot Conway

Corrales Canyon LLC

Mrs Theodore Danforth

M/M Loic DeKertanguy

Mrs Allen Dines

M/M W James Farrell Jr

M/M Edward Goodman

D/M Stuart Graham

M/M Bernard Halfpenny

M/M C Barrows Hall

M/M Douglas Hammond

M/M Richard Hayne

M/M Christopher Reyes

K262 South Beach Road Land Trust

M/M Mark Kehaya

M/M Alexander Lynch

M/M Michael Searle

M/M Mark Newman

M/M William Nolan III

M/M William Nutting

Mrs Candace Phillips

M/M Roy Plum

Mrs Barbara Riegel

M/M James Riepe

S & G Realty LLC/M/M Shelby Davis

M/M Peter Schiff

Ms Shannon Ford Hamm Rev Trust

M/M Daniel Smith

M/M Stanley Trotman

Trust created under Will of Cameron MacRae/M/M Cameron MacRae III

YBISM LLC

CC: Edward H Hamm Jr Rev TR

Jared Gaylord

**AGENDA
TOWN OF JUPITER ISLAND
MEETING OF THE LOCAL PLANNING AGENCY
PUBLIC HEARING
January 23, 2024 – 9:00 a.m.**



1. **Minutes of the meeting held October 24, 2023**
2. **Zoning Amendment- District Boundary Change- 11 Isle Ridge**
The applicant is requesting a Boundary Change as it pertains to Article X, Division VI, Section 6.0, in order to change the Zoning Designation of 11 Isle Ridge Road from the B-40 Zoning District to the A-80 Zoning District.
3. **Public comment**
4. **Next meeting date-** To be determined, as needed
5. **Other business**
6. **Adjourn**

Local Planning Agency

Robert Rowden, Chairman
Trent Steele, Vice Chairman
Scott Hughes, Member
Laurie Gaylord, Member
Kate Nelson, Member
Jim Hauslein, Alternate
Cynthia Keegan, Alternate

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 purposes, 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.



Town of Jupiter Island
ZONING AMENDMENT



Art. X, Div. VI, Sec. 6.00 - District Boundary Change

CHECK ONE - ~~PRELIMINARY-SUBDIVISION~~ **OR** ~~FINAL-SUBDIVISION~~

FEES: \$2,000 (Please make check payable to the Town of Jupiter Island)

PROPERTY OWNER, as shown in the official County Records (please attach current tax bill & deed)

Name: Edward H. Hamm Jr., as Trustee of the Edward H. Hamm, Jr. Rev. Trust
Mailing Address: 350 West Burnsville Parkway, Suite 150

Burnsville
City

Street Address
MN
State

55337
Zip

Phone #: _____ Fax #: _____

AGENT: (If Applicable, notarized power of attorney must be attached)

Name: Jared Gaylord, Esq. of Marc R. Gaylord, P.A.
Mailing Address: 12000 SE Old Dixie Highway

Hobe Sound
City

Street Address
FL
State

33455
Zip

Phone #: 772-545-7740 Fax #: 772-545-7782

DESCRIPTION OF PROPERTY:

Street Address: 11 Isle Ridge, Hobe Sound, FL 33455 (Lot 19)
Tax Parcel Number: 35-38-42-010-000-00190-6 Zoning: B-40 1-Acre Residential Zoning
Legal/General Description See Exhibit "A" - Legal Description

Attach separate piece of paper if necessary

District Boundary Change

EXPLANATION OF SUBDIVISION (describe what you are trying to accomplish):

Change the Zoning designation for 11 Isle Ridge Road from the B-40 Zoning District to the A-80 Zoning District. This designation will be consistent with Lot 2 of the proposed Coral Ridge subdivision.

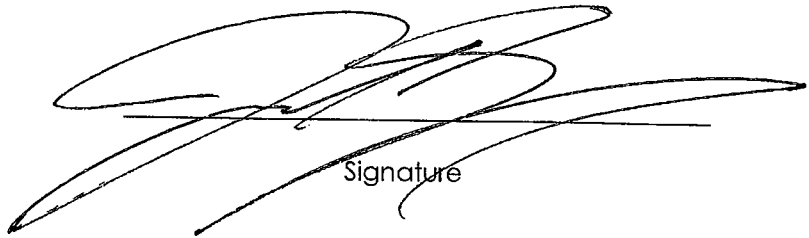
Information as contained within the attached checklist MUST be provided and accepted by the Town of Jupiter Island in order for this application to be considered. Additional information as required by the administrative official or as attached by the applicant constitutes a part of this application.

I hereby certify that I am the owner of property involved in the above described subdivision request and that the information set forth is true and correct.

Jared Gaylord, atty-in-fact for Edward H. Hamm, Jr.

BY: Trustee of Edward H. Hamm, Jr. Rev. Trust

Print name

A handwritten signature in black ink, appearing to be 'J. Gaylord', written over a horizontal line.

Signature

Legal Description

EXHIBIT A

Lot 19 in ISLE RIDGE according to the plat thereof, recorded in the public records of Martin County, Florida in Plat Book 2, Page 53.

TOGETHER with all right, title and interest (without warranty) of the Grantor in and to the private roads shown on said Plat of ISLE RIDGE lying between the waters of Hobe Sound and the State Road and also all right, title and interest of the Grantor (without warranty) in and to that certain tract of land in ISLE RIDGE according to the Plat thereof recorded in the public records of Martin County, Florida in Plat Book 2, Page 53 described and bounded as follows:

On the west by the easterly right-of-way line of State Road #140 as shown on said Plat; on the north by the southerly boundary line of Lot 5 of ISLE RIDGE; on the east by the waters of the Atlantic Ocean; and on the south by the northerly boundary line of Lot 4 of ISLE RIDGE and also all riparian rights thereunto belonging or in any wise appertaining.

SUBJECT however to any rights of the State of Florida and of the United States in and to the intra-coastal waterway and also the covenants, restrictions and easements set forth in Deed from HOLLIS S. BAKER and wife to ERWON STRAEHLEY, JR., dated November 27, 1946 and recorded in Deed Book 37, Page 157, etc., public records of Martin County, Florida.

LIMITED POWER OF ATTORNEY

KNOWN ALL MEN by these presents, that I, Edward Hersey Hamm, Jr., individually and as trustee of the Edward Hersey Hamm, Jr. Revocable Trust, dated November 2, 2011, the undersigned hereby authorize, JARED GAYLORD, ESQUIRE to serve as my Attorney-in-Fact, to execute any and all documents necessary and to perform any such acts as he deems necessary for the development of the following described property, including but not limited to executing any documentation, contracts, and all other closing documentation, transacting business with local governmental agencies, building officials, contractors, utilities and other service providers on my behalf:

Legal Description

See attached Exhibit "A"

Giving and granting unto, JARED GAYLORD, ESQUIRE full power and authority to do and perform every act and thing whatsoever requisite and necessary to be done in and about the premises, with regard to the purchase of the above referenced property to all intents and purposes as we might or could do if personally present, hereby ratifying and confirming all that, JARED GAYLORD, ESQUIRE my Attorney-in Fact, shall lawfully do or cause to be done by virtue hereof.

This power of attorney shall not be affected by the passage of time or by any subsequent incapacity or disability of the undersigned and shall have the same effect and enure to my benefit and bind myself, my heirs, successors and my personal representatives.

Signed in the presence of:

WHA
Print Name: Katherine Haskins

Edward Hersey Hamm, Jr. Revocable Trust
dated November 2, 2011

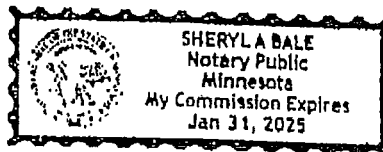
EHH
Edward Hersey Hamm, Trustee

Sheryl Bale
Print Name: Sheryl Bale

STATE OF FLORIDA

COUNTY OF MARTIN

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 12 day of May, 2021, by Edward Hersey Hamm, Jr. individually and as trustee of the Edward Hersey Hamm, Jr. Revocable Trust, dated November 2, 2011, who is ☒ personally known to me or who ☐ produced _____ as identification, who executed the foregoing instrument and executed the same freely and voluntarily for the purposes therein expressed.



Sheryla A. Bale
NOTARY PUBLIC

Printed Name: Sheryl Bale

Exhibit "A"

Lot 19 in ISLE RIDGE according to the plat thereof, recorded in the public records of Martin County, Florida in Plat Book 2, Page 53.

TOGETHER with all right, title and interest (without warranty) of the Grantor in and to the private roads shown on said Plat of ISLE RIDGE lying between the waters of Hobe Sound and the State Road and also all right, title and interest of the Grantor (without warranty) in and to that certain tract of land in ISLE RIDGE according to the Plat thereof recorded in the public records of Martin County, Florida in Plat Book 2, Page 53 described and bounded as follows:

On the west by the easterly right-of-way line of State Road #140 as shown on said Plat; on the north by the southerly boundary line of Lot 5 of ISLE RIDGE; on the east by the waters of the Atlantic Ocean; and on the south by the northerly boundary line of Lot 4 of ISLE RIDGE and also all riparian rights thereunto belonging or in any wise appertaining.

SUBJECT however to any rights of the State of Florida and of the United States in and to the intra-coastal waterway and also the covenants, restrictions and easements set forth in Deed from HOLLIS S. BAKER and wife to ERWON STRAEHLEY, JR., dated November 27, 1946 and recorded in Deed Book 37, Page 157, etc., public records of Martin County, Florida.

together with

PARCEL 1 (Tax ID No. 35-38-42-030-000-0001.0-00000)

Lot 1 of CORAL CREST SUBDIVISION according to the Plat thereof recorded in Plat Book 14, Page 60, Public Records of Martin County, Florida;

Together with an easement for Pedestrian Traffic over the North 10.00 feet of the Southerly 50.00 feet of Lot 109 of GOMEZ GRANT and JUPITER ISLAND according to the Plat thereof recorded in Plat Book 1, Page 80, Public Records of Palm Beach (now Martin) County, Florida lying east of Beach Road (State Road 707).



Basic Info

PIN 35-38-42-010-000-00190-6	AIN 57839	Situs Address 11 ISLE RIDGE RD JUPITER ISLAND FL	Website Updated 5/11/23
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General Information

Property Owners EDWARD HERSEY HAMM JR REVOCABLE TRUST HAMM EDWARD H JR (TTEE)	Parcel ID 35-38-42-010-000-00190-6	Use Code/Property Class 0000 - 0000 Vacant Residential
Mailing Address 350 WEST BURNSVILLE PKY #150 BURNSVILLE MN 55337	Account Number 57839	Neighborhood 135730 Jupiter Island - Intracoastal
Tax District JUPITER ISLAND	Property Address 11 ISLE RIDGE RD JUPITER ISLAND FL	Legal Acres 1.64
	Legal Description ISLE RIDGE LOT 19 & 1/18 INT TO PRIVATE ...	Ag Use Size (Acre\Sq Ft) N/A

Current Value

Year	Land Value	Improvement Value	Market Value	Value Not Taxed	Assessed Value	Total County Exemptions	County Taxable Value
2022	\$ 6,415,000	\$ 0	\$ 6,415,000	\$ 0	\$ 6,415,000	\$ 0	\$ 6,415,000

Market values shown on the website reflect market conditions as of January 1st, the statutory assessment date. We are prohibited by law from relying on sales that occur after the January 1 assessment date. Therefore, market values shown on the website do not reflect today's market conditions, but rather the market conditions last year. In addition, the statutes require the county Property Appraiser to deduct for typical costs of sale (which include expenses such as commissions, title insurance, appraisals, inspection fees, etc.) when arriving at market value for tax purposes. That is why the market value for tax purposes is different from what a property would sell for today.

Current Sale

Sale Date 9/28/21	Grantor (Seller) EDWARD H HAMM TRUST	Doc Num 2916601
Sale Price \$ 100	Deed Type Quit Claim Deed	Book & Page <u>3259 1761</u>

Legal Description

ISLE RIDGE LOT 19 & 1/18 INT TO PRIVATE ST

The legal description is intended for general information only. The Property Appraiser assumes no responsibility for the uses or interpretations of the legal description.



This Instrument Prepared By
and Record and Return to:
G. William Haas, Esq.
Morrison Cohen LLP
909 Third Avenue
New York, New York 10022
Telephone: (212) 735-8645

Folio No.:

QUIT CLAIM DEED

THIS QUIT CLAIM DEED, made this 1st day of October, 2021, by **EDWARD H. HAMM, JR., AS TRUSTEE OF THE TRUST OF EDWARD H. HAMM**, whose post office address is 350 West Burnsville Parkway, Suite 150, Burnsville, MN 55337 ("Grantor"), and **EDWARD H. HAMM, JR., AS TRUSTEE OF THE EDWARD HERSEY HAMM, JR. REVOCABLE TRUST**, whose post office address is 350 West Burnsville Parkway, Suite 150, Burnsville, MN 55337 ("Grantee")

(Wherever used herein, the terms "Grantor" and "Grantee" shall include singular and plural, heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, wherever the context so admits or requires.)

WITNESSETH, that said Grantor, for and in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other good and valuable considerations to said Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, does hereby remise, release and quitclaim unto the Grantee, and Grantee's heirs and assigns forever, the following described land in the County of Martin, State of Florida, to-wit:

See Exhibit A attached hereto and made a part hereof

TO HAVE AND TO HOLD the same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, interest, liens, equity and claim whatsoever of the said Grantor, either in law or equity to the only proper use, benefit and behoof of the said Grantee forever.

IN WITNESS WHEREOF, Grantor has executed this instrument the day year first above written.

#10595772 v1 1029164 10001

Accommodation recording only;
document not reviewed and
no insurance provided

EXHIBIT A

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SUBJECT however to any rights of the State of Florida and of the United States in and to the intra-coastal waterway and also the covenants, restrictions and easements set forth in Deed from HOLLIS S. BAKER and wife to ERWON STRAEHLEY, JR., dated November 27, 1946 and recorded in Deed Book 37, Page 157, etc., public records of Martin County, Florida.

LAW OFFICES OF
MARC R. GAYLORD, P.A.

12000 S.E. OLD DIXIE HIGHWAY
HOBE SOUND, FL 33455
TEL: (772) 545-7740
FAX: (772) 545-7782

MARC R. GAYLORD, ESQ
JARED E. GAYLORD, ESQ.
FORD T. DWYER, ESQ.

May 11, 2023

VIA HAND DELIVERY

Ruben Cruz
Town of Jupiter Island
Post Office Box 7
Hobe Sound, Florida 33475

RE: Edward H. Hamm, Jr., Trustee of the Trust of Edward H. Hamm, Jr. Revocable Trust
Application to the Local Planning Agency for Art. X, Div. VI, Sec. 6.00 – District
Boundary Change
Property Address: 11 Isle Ridge Road, Hobe Sound, Florida 33455 (Lot 19)

Dear Mr. Cruz:

This office represents the interests of Edward H. Hamm, Jr., as it pertains to an application to the Local Planning Agency and Jupiter Island Town Commission for a district boundary change for 11 Isle Ridge Road from the B-40 1-Acre Estate Residential District to the A-80 2-Acre Estate Residential District. This office also represents Mr. Hamm's subdivision application for 11 Isle Ridge Road and 252 South Beach Road. The Board of Adjustment previously recommend preliminary approval of the subdivision at the Board's meeting on January 30, 2023 and the Town Commission affirmed preliminary approval at the Commission's meeting on March 7, 2023. The Board of Adjustment recommend final approval of the subdivision at the Board's March 30, 2023 meeting.

Mr. Hamm acquired the properties on October 1, 2021. Originally, 252 South Beach Road and 11 Isle Ridge lot were owned by Mr. Hamm's father. In the past twelve months my client began investigating a potential redesign and redevelopment of these two properties. After extensive consideration with architects, RL Vaught and Associates, landscape designers, and other consultants, my client decided to file a subdivision application for these two properties to, essentially, move the existing boundary lines to the properties. 252 South Beach Road is located on the west side of South Beach Road and spans from the Intracoastal Waterway to the South Beach right-of-way. 11 Isle Ridge is a vacant lot — the southernmost lot located on the west side of Isle Ridge West.

The replat will not create any additional lots than what exist today – the replat merely changes the boundary lines between existing lots. The proposed subdivision will apportion a western "piece"

of the existing 252 South Beach Road property to the vacant Isle Ridge Property. This will increase the size of the western property, decrease the size of 252 South Beach Road, and landlock the 252 South Beach Road by removing its existing Intracoastal frontage. 11 Isle Ridge's existing zoning designation is the B-40 1-Acre Estate Residential District, while 252 South Beach Road's existing zoning designation is A-80 2-Acre Estate Residential Zoning. Since the requested subdivision intends to redraw the boundary lines for these properties, Mr. Hamm requests that the proposed Lot 2 uniformly zoned A-80 Residential.

Both Lot 1 and Lot 2 will meet the minimum requirements of the underlying A-80 Zoning District. The minimum lot width in the A-80 Zoning District is two hundred feet (200').¹ Lot 1 will be approximately 222 feet wide.² Lot 2 will be approximately 480 feet wide.³ The minimum lot area in the A-80 Zoning District is two (2) acres.⁴ Lot 1 will be 2.38003 acres. Lot 2 will be 5.75961 acres.

The District Boundary Change only ensures that Lot 2 will have the uniform zoning designation of A-80 Zoning District. In fact, this application will "downzone" 11 Isle Ridge from the *slightly* more permissive B-40 Zoning District. The A-80 and B-40 Zoning Districts are very similarly regulated districts, except the minimum dwelling unit per acre,⁵ minimum lot area,⁶ minimum lot width,⁷ and the required yards for side yard setbacks.⁸

Florida case law is clear that once the initial burden for rezoning is met, the burden then shifts to the local government that maintaining the existing zoning on a property serves a legitimate purpose or that the decision denying the rezoning is not arbitrary, discriminatory, or unreasonable.⁹ The proposed request to "downzone" the Property from the B-40 Zoning District to the A-80 Zoning District is reasonable because the use will continue to be residential, the zoning districts are presently adjacent to each other, the lot will comply with the minimum zoning district requirements, and the zoning districts have very similar regulations.

¹ See Article III, Division II, Section 2.02(E), "A-80 District": 2-Acre Estate Residential District, TOWN OF JUPITER ISLAND LAND DEVELOPMENT REGULATIONS (2021).

² Lot 1 is also known as 252 South Beach Road.

³ Lot 2 will be the western parcel that abuts the Intracoastal Waterway.

⁴ Article III, Division II, Section 2.02(D), "A-80 District": 2-Acre Estate Residential District, TOWN OF JUPITER ISLAND LAND DEVELOPMENT REGULATIONS (2021).

⁵ The A-80 District requires that "[d]ensity shall not exceed one (1) dwelling unit per two (2) acres of lot area" and the B-40 District requires that the density "shall not exceed one (1) dwelling unit per acre of lot area." See *id.* at Art. III, Div. II, Sec. 2.02(A); Article III, Division III, Section 3.02(A) "B-40 District": 1-Acre Estate Residential District, TOWN OF JUPITER ISLAND LAND DEVELOPMENT REGULATIONS (2021).

⁶ The A-80 District requires the "minimum lot area is two (2) acres" and the B-40 District requires that the minimum lot area "is one (1) acres." See Art. III, Div. II, Sec. 2.02(D); Art. III, Div. III, Sec. 3.02(D).

⁷ The A-80 District requires the "minimum lot width is two hundred (200) feet" and the B-40 District requires that the minimum lot width "one hundred forty (140) feet." See Art. III, Div. II, Sec. 2.02(E); Art. III, Div. III, Sec. 3.02(E).

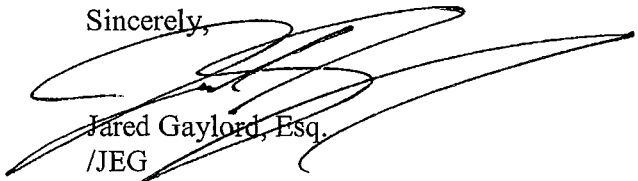
⁸ The A-80 District requires that side yard setbacks be "twenty-five (25) for one-story buildings" and "thirty (30) feet for two-story buildings." See Art. III, Div. II, Sec. 2.02(H)(2). The B-40 District requires that side yard setbacks be "twenty (20) feet for one-story buildings" and "twenty-five (25) feet for two-story buildings." See Art. III, Div. III, Sec. 3.02(H)(2).

⁹ See Bd. of County Comm'rs v. Snyder, 627 So. 2d 474, 476 (Fla. 1993).

Page 3 of 3
11 Isle Ridge/Lot 19
District Boundary Change

My client's District Boundary Change will be consistent with and complementary to the Town's existing planning and zoning, surrounding properties, and cohesive with the characteristics of the area in which the property is located. If you have any questions or concerns regarding this District Boundary Change or the supporting attachments, please do not hesitate to contact the undersigned.

Sincerely,



Jared Gaylord, Esq.

/JEG

Encl.

LAW OFFICES OF
MARC R. GAYLORD, P.A.

12000 S.E. OLD DIXIE HIGHWAY
HOBE SOUND, FL 33455
TEL: (772) 545-7740
FAX: (772) 545-7782

MARC R. GAYLORD, ESQ
JARED E. GAYLORD, ESQ.
FORD T. DWYER, ESQ.

May 10, 2023

VIA HAND DELIVERY

Ruben Cruz
Town of Jupiter Island
P.O. Box 7
Hobe Sound, Florida 33475

RE: Edward H. Hamm, Jr., Trustee of Edward H. Hamm, Jr. Revocable Trust
Article X, Division VI, Section 6.00 - Standards
Property Address: 11 Isle Ridge Road, Hobe Sound, Florida 33455 (Lot 19)

Dear Mr. Cruz:

This office represents the interests of Edward H. Hamm, JR., Trustee of the Edward H. Hamm, Jr. Revocable Trust, as it pertains to his request to use Article X, Division VI, Section 6.00, for a District Boundary Change of 11 Isle Ridge Road from the B-40 1-Acre Estate Residential Zoning District to the A-80 2-Acre Estate Residential Zoning District.

My client's request satisfies the District Boundary Change standards set forth in Article X, Division VI, Section 6.00 because:

- A. The proposed amendment is consistent with and furthers the goals, policies, and objectives of the Comprehensive Plan and furthers the purposes of these Land Development Regulations and other Town Ordinances and actions designed to implement the Comprehensive Plan.

The proposed District Boundary Change from the B-40 District to the A-80 District is consistent with the Town's Comprehensive Plan, the Future Land Use Map ("FLUM"), the Land Development Regulations ("LDR"), and other Town Ordinances. The impetus for this application was a subdivision application to the Town's Board of Adjustment and Commission.¹ The Coral Crest subdivision will not create an additional lot, but merely shift the boundary line that presently exists between the 11 Isle Ridge and 252 South Beach properties. This will create a cohesive Intracoastal lot and a landlocked lot along South Beach Road. The existing 252 South

¹ As of May 10, 2023, the Board of Adjustment has recommended approval of the subdivision at the Board's January 30, 2023 and March 30, 2023 meetings. The Town Commission recommended approval of the subdivision at the Commission's March 7, 2023 meeting. The subdivision is scheduled for final approval before the Town Commission on May 18, 2023.

Beach Road property is located in the A-80 District. To ensure that the entire Intracoastal lot is in the same zoning district, this request was filed.

This amendment will not change the Property's use, which will remain residential. This use is consistent with the Town's FLUM for the Property and all relevant sections of the Comprehensive Plan.

- B. The available uses to which the property may be put are appropriate to the property which is subject to the proposed amendment, and compatible with existing and planned uses in the area.

11 Isle Ridge's existing zoning district, the B-40 District, is a residential zoning district. The proposed zoning district, the A-80 District, is similarly residential in nature and currently is the adjacent zoning district to the south of the Property. The proposed zoning designation of the A-80 District is also compatible with the Town's proposed plan for this Property, as evidenced by the FLUM. The area surrounding the Property is similarly residential in nature – located in either the A-80 or B-40 Districts.

- C. The amendment does not conflict with the needs and character of the neighborhood and the Town.

Granting the District Boundary Change will not conflict with the need or character of the neighborhood or Town. As previously stated, the surrounding neighborhood is predominantly residential, located in either the A-80 or B-40 Districts. The closest non-residential use is 280 South Beach Road² – which is zoned in the Recreation Club District – approximately 1200 feet south of the Property. The slight, “down zoning” change from B-40 to A-80 will not negatively impact the Town or the neighborhood.

- D. The amendment will not adversely or unreasonably affect the use of other property in the area.

The requested District Boundary Change from the B-40 District to the A-80 District will not adversely or unreasonably affect the use of other property in the area. There will be no change in type of use, which will remain residential. The proposed change to the A-80 District will result in a relatively similar regulatory scheme – one which requires the same front and rear yard setbacks, the permitted same floor area calculations, the same landscaped open space, the same building limit, the same building height, and the same permitted uses.³ These similarities between the A-80 and B-40 Districts ensure that the amendment will not adversely or unreasonably affect the use of other property in the area.

² This is the Hobe Sound Yacht Club.

³ Compare generally Article III, Division II, “A-80 District”: 2-Acre Estate Residential District, TOWN OF JUPITER ISLAND LAND DEVELOPMENT REGULATIONS (2021) with Article III, Division III, “B-40 District”: 1-Acre Estate Residential District, TOWN OF JUPITER ISLAND LAND DEVELOPMENT REGULATIONS (2021).

Page 3 of 3

RE: 11 Isle Ridge/Lot 19

Local Planning Agency - Standards

- E. The amendment will not adversely burden public facilities, including the traffic carrying capacities of streets, in an unreasonably or disproportionate manner.

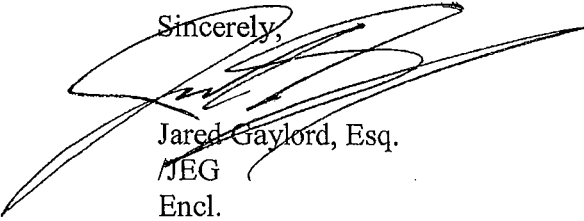
The District Boundary Change will not adversely burden public facilities or traffic carrying capacities of streets in an unreasonable or disproportionate manner because the proposal will not alter the proposed use of the Property from residential and will not create an additional lot. The traffic engineering study, performed by Simmons & White in conjunction with my client's subdivision application, determined the traffic trips would stay the same with the proposed property line adjustment because the proposed residential use and number of lots would remain the same as present conditions.⁴ In fact, the proposed subdivision provides 11 Isle Ridge two potential ingress and egress points, potentially *easing* traffic burdens. The Property currently only has legal access from Isle Ridge.

- F. The district boundaries are approximately drawn with due regard to locations and classifications of streets, ownership lines, existing improvements and the natural environment.

The requested District Boundary Change was drawn with respect to the classification of streets, ownership lines, existing improvements, and the natural environment. The change from the B-40 to the A-80 District will not impact the classification of Isle Ridge or South Beach Road, because it will not result in a change in use, traffic, or the number of lots. The District Boundary Change will only affect Mr. Hamm's Property and will not impact the ownership lines of any other person. While the current lot is vacant, much of the surrounding community is developed with single-family residences. The change to the A-80 District will not negatively affect neighboring improvements – private or public – because it will not change the Property's use type or potential for redevelopment that exists today. Similarly, the District Boundary Change will not result in negative impacts to the natural environment. The requested change from the B-40 to the A-80 District is to merely make Mr. Hamm's Property have a consistent zoning classification once the subdivision process is complete.

If you have any questions or concerns regarding this District Boundary Change application, or any of the attachments included herein, please do not hesitate contacting the undersigned.

Sincerely,

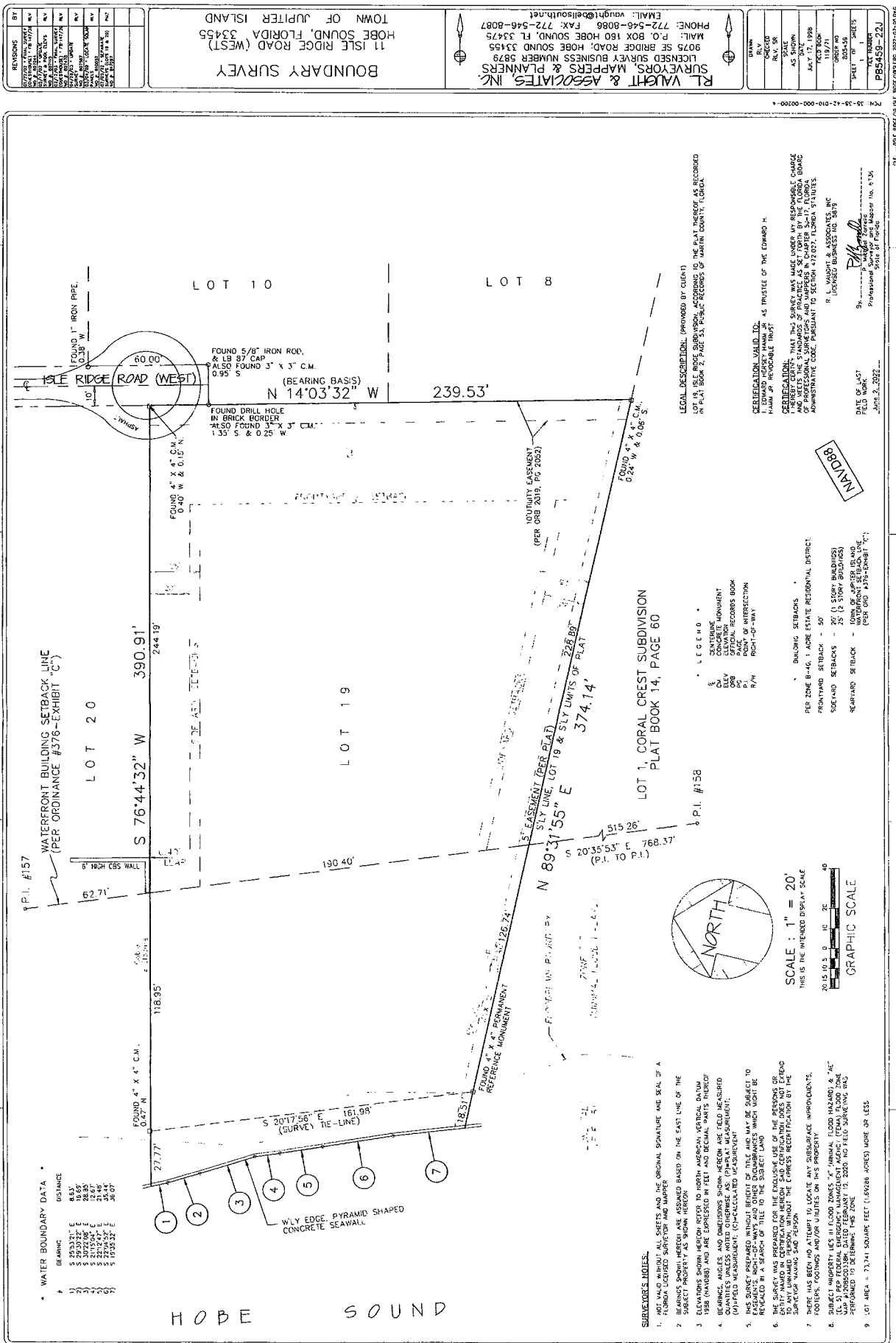


Jared Gaylord, Esq.

JEG

Encl.

⁴ The estimated traffic count for the existing development is 19 trips per day. The estimated traffic count for the proposed development is 19 trips per day.



DRAWN	RLV	CHECKED	RLV, SR,	SCALE	AS SHOWN	DATE	JULY 17, 1998	FIELD BOOK	119/71	ORDER NO.	805459	SHEET OF SHEETS	1 1	FILE NUMBER	PR5459-221
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DIVISION 2. - "A-80 DISTRICT": 2-ACRE ESTATE RESIDENTIAL DISTRICT

Sec. 2.00. - Permitted uses.

The following uses are permitted in the A-80 District:

- A. Single-family dwelling.
- B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

(Ord. No. 334, § 2, 5-16-11)

Sec. 2.01. - Prohibited uses.

The following uses are prohibited in the A-80 District:

- A. The rental of any portion of a lot or building which does not include the use and occupancy of the single family dwelling which is the principal building on the lot.
- B. Storage of manure or odor- or dust-producing substances or uses within 50 feet of any lot line.
- C. Reverse osmosis plants, except if the reverse osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.
- D. Executive/employee/group vacation/retreats are prohibited in this zoning district.
- E. Any other use not specifically permitted in these regulations.

(Ord. No. 337, § 2, 12-13-11)

Sec. 2.02. - Development standards.

Development within the A-80 District shall comply with the following standards:

- A. *Density.* Density shall not exceed one dwelling unit per two acres of lot area.
- B. *Building limit.* No lot shall be developed with more than one single-family dwelling unit.
- C. *Building height.* The height of any building shall not exceed two stories.
- D. *Minimum lot area.* The minimum lot area is two acres.

Minimum lot width. The minimum lot width is 200 feet

E.

F. *Permitted floor area.* The maximum floor area permitted on any lot within this district shall not exceed a floor area of:

1. Seventeen and one-quarter percent of the lot area that is less than or equal to one acre; plus
2. Seven percent of the lot area that is greater than one acre, but less than or equal to four acres; plus
3. Three and one-half percent of the lot area that is greater than four acres.

G. *Maximum floor area of single building.* The maximum floor area of a single building shall not exceed 10,000 square feet.

H. *Required yards.* Each lot shall have front, side and rear yards that are equal to or greater than the following:

1. *Front yard:* 50 feet.
2. *Side yard:*
 - a. Twenty-five feet for one-story buildings.
 - b. Thirty feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines, Exhibit A)
3. *Rear yard:* 50 feet except for waterfront lots, which shall comply with article IV, section 3.02.

I. *Permitted encroachments.* Eaves and overhangs of 30 inches in depth may encroach into any required yard.

J. *Required landscaping.* Minimum landscaped area shall be 50 percent of the lot area.

DIVISION 3. - "B-40 DISTRICT": 1-ACRE ESTATE RESIDENTIAL DISTRICT

Sec. 3.00. - Permitted uses.

The following uses are permitted in the B-40 District:

- A. Single-family dwelling.
- B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

(Ord. No. 334, § 3, 5-16-11)

Sec. 3.01. - Prohibited uses.

The following uses are prohibited in the B-40 District:

- A. The rental of any portion of a lot or building which does not include the use and occupancy of the single family dwelling which is the principal building on the lot.
- B. Storage of manure or odor- or dust- producing substances or uses within 50 feet of any lot line.
- C. Reverse osmosis plants, except if the reverse osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.
- D. Executive/employee/group vacation/retreats are prohibited in this zoning district.
- E. Any other use not specifically permitted in these regulations.

(Ord. No. 337, § 3, 12-13-11)

Sec. 3.02. - Development standards.

Development within the B-40 District shall comply with the following standards:

- A. *Density*. Density shall not exceed one dwelling unit per acre of lot area.
- B. *Building limit*. No lot shall be developed with more than one single-family dwelling unit.
- C. *Building height*. The height of any building shall not exceed two stories.
- D. *Minimum lot area*. The minimum lot area is one acre.
- E. *Minimum lot width*. The minimum lot width is 140 feet.
- F. *Permitted floor area*.
 - 1. The maximum floor area permitted on any lot within this district shall not exceed a floor area of:
 - a. Seventeen and one-quarter percent of the lot area that is less than or equal to one acre; plus
 - b. Seven percent of the lot area that is greater than one acre, but less than or equal to four acres; plus
 - c. Three and one-half percent of the lot area that is greater than four acres.
 - 2. For the purpose of calculating maximum floor area, the lot area of two lots which are separated by a roadway may be combined, if:
 - a.

The lot from which the floor area is transferred lies between the Intracoastal Waterway and a public road, and due to the location of the waterfront setback line and the setback requirements of the B-40 district, cannot reasonably be developed with a building; and

b. The lots which are the subject of the transfer of floor area:

- (1) Are legally described as a single lot; or
- (2) Are subject to a unity of title; or
- (3) Are held under common ownership and a unity of title in recordable form is provided by the applicant and approved by the town in conjunction with the transfer of floor area; and

c. A "no build" easement over the property from which the floor area has been transferred is provided by the applicant in recordable form and approved by the town in conjunction with the transfer of floor area.

G. *Maximum floor area of single building.* The maximum floor area of a single building shall not exceed 10,000 square feet.

H. *Required yards.* Each lot shall have front, side and rear yards that are equal to or greater than the following:

1. *Front yard:* 50 feet.

2. *Side yard:*

a. Twenty feet for one-story buildings.

b. Twenty-five feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines, Exhibit A)

3. *Rear yard:* 50 feet except for waterfront lots, which shall comply with article IV, section 3.02.

I. *Permitted encroachments.* Eaves and overhangs of 30 inches in depth may encroach into any required yard.

J. *Required landscaping.* Minimum landscaped area shall be 50 percent of the lot area.

TITLE SEARCH REPORT

Fund File Number: 1336576

The information contained in this title search is being furnished by Attorneys' Title Fund Services, LLC. If this report is to be used by a title insurance agent for evaluation and determination of insurability by the agent prior to the issuance of title insurance, then the agent shall have liability for such work.

Provided For: Marc R. Gaylord, P.A.

Agent's File Reference: Hamm Trust 2

After an examination of this search the Agent must:

- A. Evaluate all instruments, plats and documents contained in the report.*
- B. Include in the Commitment under Schedule B, any additional requirements and/or exceptions you find necessary from your analysis of the surveys, prior title evidence or other relevant information from the transaction.*
- C. Verify the status of corporations and limited partnerships and other business entities with the appropriate governmental agency or other authority.*
- D. Determine whether the property has legal access.*
- E. Determine if any unpaid municipal taxes or assessments exist, which are not recorded in the Official Records Books of the county.*
- F. Determine whether any portion of the property is submerged or artificially filled, if the property borders a body of water, and if riparian or littoral rights exist.*
- G. The information provided herein does not include a search of federal liens and judgment liens filed with the Florida Department of State pursuant to Sec. 713.901, et seq., F.S., and Sec. 55.201, et seq., F.S., respectively, which designate the Florida Department of State as the place for filing federal liens and judgment liens against personal property. For insuring purposes:
 - (a) Pursuant to Sec. 713.901, et seq., F.S., personal property includes, but is not limited to, mortgages, leaseholds, mortgages on leaseholds, interests in cooperative associations, vendees' interests, and options when those interests are held by a partnership, corporation, trust or decedent's estate; and*
 - (b) Pursuant to Sec. 55.201, et seq., F.S., personal property includes, but is not limited to, leaseholds, interests in cooperative associations, vendees' interests, and options regardless of the type of entity holding such interests, including individuals. (Note: Mortgages have been specifically excluded from the personal property interests in which a judgment lien may be acquired under the provisions of Sec. 55.201, et seq., F.S.)**

Prepared Date: November 4, 2022

Attorneys' Title Fund Services, LLC

Prepared by: Nancy Ascanio, Senior Examiner

Phone Number: (800) 344-6645 x6510

Email Address: NAscanio@thefund.com

TITLE SEARCH REPORT

Fund File Number: 1336576

Effective Date of approved base title information: July 1, 1977

Effective Date of Search: October 27, 2022 at 11:00 PM

Apparent Title Vested in:

Edward H. Hamm, Jr., as Trustee of the Edward Hersey Hamm, Jr. Revocable Trust

Description of real property to be insured/foreclosed situated in Martin County, Florida.

See Exhibit A

Muniments of Title, including bankruptcy, foreclosure, quiet title, probate, guardianship and incompetency proceedings, if any, recorded in the Official Records Books of the county:

1. Warranty Deed from Margaret C. Strachley to Edward H. Hamm, recorded August 1, 1977 in O.R. Book 425, Page 550, Public Records of Martin County, Florida.
2. Quit Claim Deed from Edward H. Hamm to Edward H. Hamm, as Trustee under the Amendment and Restatement of Trust of Edward H. Hamm dated October 10, 1995, recorded July 30, 1996 in O.R. Book 1189, Page 838, Public Records of Martin County, Florida.
3. Death Certificate of Edward H Hamm Sr, recorded in O.R. Book 3226, Page 2949, Affidavit re: Florida Estate Taxes recorded in O.R. Book 3242, Page 146, Public Records of Martin County, Florida.
4. Quit Claim Deed from Edward H. Hamm, Jr., as Trustee of the Trust of Edward H. Hamm to Edward H. Hamm, Jr., as Trustee of the Edward Hersey Hamm, Jr. Revocable Trust, recorded September 28, 2021 in O.R. Book 3259, Page 1761, Public Records of Martin County, Florida. Note: No marital or non homestead language on deed.

Mortgages, Assignments and Modifications:

1. Nothing Found

Other Property Liens:

1. General or special taxes and assessments required to be paid for the year(s) 2022.

Restrictions/Easements:

1. All matters contained on the Plat of Maintenance Map/Specific Purpose Survey of a portion of S.E. Beach Road (C.R. 707), as recorded in RP Book 1, Page 87, Public Records of Martin County, Florida.

TITLE SEARCH REPORT

Fund File Number: 1336576

2. Any portion of the Land lying waterward of the Erosion Control Line identified in Plat Book 6, Page 40; Plat Book 9, Page 99, Public Records of Martin County, Florida, and lands accreted thereto.
3. All matters contained on the Plat of Isle Ridge, as recorded in Plat Book 2, Page 53, Public Records of Martin County, Florida.
4. Ordinance No. 350 by the Martin County Board of County Commissioners dated July 26, 1988 and recorded on August 11, 1988 in O.R. Book 776, Page 1378, Public Records of Martin County, Florida (Sea Turtles).
5. Resolution recorded in Deed Book 39, Page 417, Public Records of Martin County, Florida.
6. Utility Easement to the Town of Jupiter Island recorded in O.R. Book 2319, Page 2049, Public Records of Martin County, Florida.
7. Resolution of Special Assessment recorded January 6, 2022, in O.R. Book 3284, Page 1078, Public Records of Martin County, Florida.
8. Covenants, conditions and restrictions contained in Warranty Deed recorded in Deed Book 40, Page 571, and restated in Deed Book 37, Page 157, Public Records of Martin County, Florida, omitting any such covenants or restrictions based on race color religion.
9. Note: The subject property appears to border on a body of water.
10. Rights of the lessees under unrecorded leases.

Other Encumbrances:

1. Terms and Conditions of the unrecorded Trust referred to in instruments recorded in O.R. Book 1189, Page 838; O.R. Book 3259, Page 1761, Public Records of Martin County, Florida, and subject to the rights, title and interest of all beneficiaries named in said trust.

REAL PROPERTY TAX INFORMATION ATTACHED

Proposed Insured:

A 20-year name search was not performed on the proposed insured. It is the agent's responsibility to obtain a name search if a loan policy to be issued based on this product is other than a 100% purchase money mortgage.

STANDARD EXCEPTIONS

Unless satisfactory evidence is presented to the agent eliminating the need for standard exceptions, the following should be made a part of any commitment or policy.

TITLE SEARCH REPORT

Fund File Number: 1336576

1. *General or special taxes and assessments required to be paid in the year 2022 and subsequent years.*
2. *Rights or claims of parties in possession not shown by the public records.*
3. *Encroachments, overlaps, boundary line disputes, and any other matters which would be disclosed by an accurate survey and inspection of the premises.*
4. *Easements or claims of easements not shown by the public records.*
5. *Any lien, or right to a lien, for services, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the public records.*
6. *Any owner policy issued pursuant hereto will contain under Schedule B the following exception: Any adverse ownership claim by the State of Florida by right of sovereignty to any portion of the lands insured hereunder, including submerged, filled and artificially exposed lands, and lands accreted to such lands.*
7. *Federal liens and judgment liens, if any, filed with the Florida Department of State pursuant to Sec. 713.901, et seq., F.S., and Sec. 55.201, et seq., F.S., respectively, which designate the Florida Department of State as the place for filing federal liens and judgment liens against personal property. For insuring purposes:*
 - (a) *Pursuant to Sec. 713.901, et seq., F.S., personal property includes, but is not limited to, mortgages, leaseholds, mortgages on leaseholds, interests in cooperative associations, vendees' interests, and options when those interests are held by a partnership, corporation, trust or decedent's estate; and*
 - (b) *Pursuant to Sec. 55.201, et seq., F.S., personal property includes, but is not limited to, leaseholds, interests in cooperative associations, vendees' interests, and options regardless of the type of entity holding such interests, including individuals. (Note: Mortgages have been specifically excluded from the personal property interests in which a judgment lien may be acquired under the provisions of Sec. 55.201, et seq., F.S.)*
8. *Any lien provided by County Ordinance or by Chapter 159, Florida Statutes, in favor of any city, town, village or port authority, for unpaid service charges for services by any water systems, sewer systems or gas systems serving the land described herein; and any lien for waste fees in favor of any county or municipality.*

The report does not cover bankruptcies or other matters filed in the Federal District Courts of Florida.

In foreclosure proceedings, title should be examined between the effective date of this report and the recording of the lis pendens to assure that all necessary and proper parties are joined. Consideration should be given to joining as defendants any persons in possession, other than the record owner, and any parties, other than those named herein, known to the plaintiff or the plaintiff's attorney and having or claiming an interest in the property.

TITLE SEARCH REPORT

Fund File Number: 1336576

Prior to issuance of any policy of title insurance underwritten by Old Republic National Title Insurance Company, the agent must obtain and evaluate a title search for the period between the effective date of this Title Search Report and the recording date(s) of the instrument(s) on which the policy is based.

If this product is not used for the purpose of issuing a policy, then the maximum liability for incorrect information is \$1,000.

Note: The Agent is responsible for obtaining underwriting approval on any commitment prepared from this product in the amount of \$1,000,000.00 or more.

TITLE SEARCH REPORT
Exhibit A

Fund File Number: 1336576

Lot 19, Isle Ridge, according to the map or plat thereof as recorded in Plat Book 2, Page 53, Public Records of Martin County, Florida.

SIMMONS & WHITE
2581 Metrocentre Blvd West, Suite 3 West Palm Beach, Florida 33407
O 561.478.7848 | F 561.478.3738 www.simmonsandwhite.com
Certificate of Authorization Number 3452



TRAFFIC ENGINEERING STUDY

PLAT OF CORAL RIDGE
2-LOT SUBDIVISION
TOWN OF JUPITER ISLAND, FLORIDA

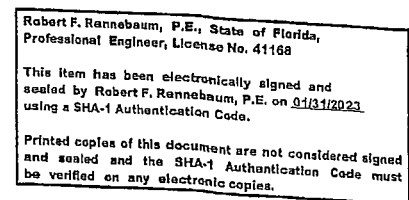
Prepared for:

Marc R. Gaylord, P.A.
12000 SE Old Dixie Highway
Hobe Sound, Florida 33455

Job No. 23-020

Digitally signed by Robert F. Rennebaum
Date: 2023.01.31 11:42:08 -05'00'

Robert F. Rennebaum, P.E.
FL Reg. No. 41168



Plat of Coral Ridge
Job No. 23-020

Page | 2

1.0 SITE DATA

The subject parcel consists of two existing platted lots located on the west side of South Beach Road in the Town of Jupiter Island, Florida:

Lot 1 of Coral Crest Subdivision (Plat Book 14, Page 60)
Property Control No. 35-38-42-030-000-00010-0

Lot 19 Isle Ridge Subdivision (Plat Book 2, Page 53)
Property Control No. 35-38-42-010-000-00190-6

Proposed modifications consist of re-platting the two existing platted lots to reconfigure the lot lines, resulting in two new lots. No change in the number of lots is proposed. Site access for Lot 1 (the existing residence at 252 South Beach Road) is existing via an existing driveway connection to South Beach Road. Site access for Lot 2 (the westerly lot) is existing via an existing driveway connection to South Beach Road. An alternate access is available to Lot 2 at the northeast corner of the site via Isle Ridge Road West to Isle Ridge leading to South Beach Road.

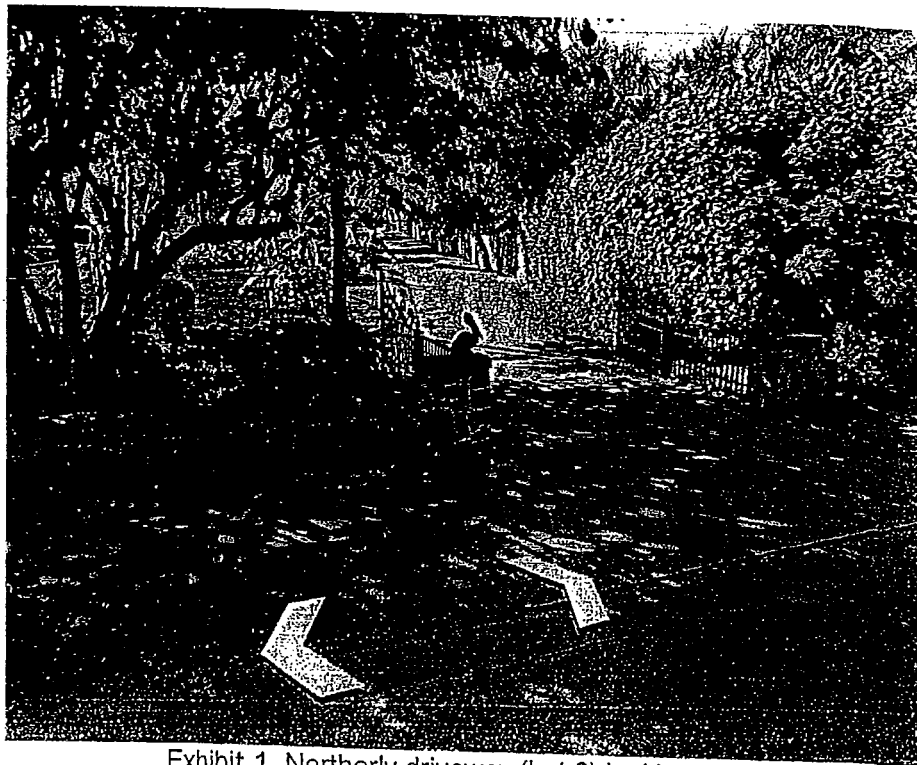


Exhibit 1, Northerly driveway (Lot 2) looking west.

1.0 SITE DATA (CONT.)

Plat of Coral Ridge
Job No. 23-020

Page | 3



Exhibit 2, Southerly driveway (Lot 1) serving 252 South Beach Road, looking west.

For additional information concerning site location and lot layout, please refer to the proposed plat of Coral Ridge prepared by R.L. Vaught & Associates, Inc.

2.0 TRAFFIC GENERATION

The traffic generation for the two existing platted lots has been calculated in accordance with the traffic generation rates listed in the *ITE Trip Generation Manual, 10th Edition* as shown in Tables 1-3 attached with this report. Table 1 shows the daily traffic generation associated with the approved development in trips per day (tpd). Tables 2 and 3 show the AM and PM peak hour traffic generation, respectively, in peak hour trips (pht). The traffic generated by the approved two lots may be summarized as follows:

Approved Development

Daily Traffic Generation	=	19 tpd
AM Peak Hour Traffic Generation (In/Out)	=	1 pht (0 In/1 Out)
PM Peak Hour Traffic Generation (In/Out)	=	2 pht (1 In/1 Out)

2.0 TRAFFIC GENERATION (CONT.)

Plat of Coral Ridge
Job No. 23-020

Page | 4

The traffic to be generated by the proposed reconfigured two-lot subdivision has also been calculated in accordance with traffic generation rates listed in the *ITE Trip Generation Manual, 10th Edition* as shown in Tables 4-6. Table 4 shows the daily traffic generation associated with the proposed plan of development. Tables 5 and 6 show the A.M. and P.M. peak hour traffic generation, respectively. The traffic to be generated by the proposed two-lot subdivision may be summarized as follows:

Proposed Development

Daily Traffic Generation	=	19 tpd
AM Peak Hour Traffic Generation (In/Out)	=	1 pht (0 In/1 Out)
PM Peak Hour Traffic Generation (In/Out)	=	2 pht (1 In/1 Out)

The difference in traffic generation as a result of reconfiguring the existing lot lines (2 lots, no change) is shown in Table 7 and may be summarized as follows:

Trip Generation Increase

Daily Traffic Generation	=	0 tpd
A.M. Peak Hour Traffic Generation	=	0 pht (0 IN/0 OUT)
P.M. Peak Hour Traffic Generation	=	0 pht (0 IN/0 OUT)

3.0 SITE RELATED IMPROVEMENTS

The A.M. and P.M. peak hour turning movement volumes and directional distributions at the project entrances will not change.

Because there is no change in traffic volumes associated with the proposed lot reconfiguration, no site access modifications appear warranted.

4.0 TRAFFIC CONTROL DEVICES & SIGN LOCATIONS

Because there is no change in the number of lots (or traffic volumes), no additional traffic control devices or signs appear warranted.

5.0 CONCLUSION

As shown in Table 7, the requested lot reconfiguration will not result in an increase in daily, AM peak hour or PM peak hour trips. The replat is anticipated to have no impact on the surrounding roadways and is approvable with regard to traffic.

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CORAL RIDGE SUBDIVISION

EXISTING 2-LOT SUBDIVISION TRAFFIC GENERATION

TABLE 1 - Daily Traffic Generation

Land Use	ITE Code	Intensity	Rate/Equation	Dir Split In/Out	Gross Trips In/Out/Total	Internalization % Pass Total	External Trips In/Out/Total	Pass-by % Pass Trips	Net Trips In/Out/Total
Single Family Detached	210	2	9.44		19	0	19	0%	19
		Grand Totals:			19	0.0%	19	0%	19

TABLE 2 - AM Peak Hour Traffic Generation

Land Use	ITE Code	Intensity	Rate/Equation	Dir Split In/Out	Gross Trips In/Out/Total	Internalization % Pass Total	External Trips In/Out/Total	Pass-by % Pass Trips	Net Trips In/Out/Total
Single Family Detached	210	2	0.74	0.25 / 0.75	0 / 1 / 1	0.0%	0 / 1 / 1	0%	0 / 1 / 1
		Grand Totals:			0 / 1 / 1	0.0%	0 / 1 / 1	0%	0 / 1 / 1

TABLE 3 - PM Peak Hour Traffic Generation

Land Use	ITE Code	Intensity	Rate/Equation	Dir Split In/Out	Gross Trips In/Out/Total	Internalization % Pass Total	External Trips In/Out/Total	Pass-by % Pass Trips	Net Trips In/Out/Total
Single Family Detached	210	2	$LK(T) = 0.96 \ln(X) + 0.20$	0.63 / 0.37	1 / 1 / 2	0.0%	1 / 1 / 2	0%	1 / 1 / 2
		Grand Totals:			1 / 1 / 2	0.0%	1 / 1 / 2	0%	1 / 1 / 2



CORAL RIDGE SUBDIVISION

PROPOSED RECONFIGURED 2-LOT SUBDIVISION TRAFFIC GENERATION

TABLE 4 - Daily Traffic Generation

Land Use	ITE Code	Intensity	Rate/Equation	Dir Split In Out	Gross Trips In Out Total	Internalization % In Out Total	External Trips In Out Total	Pass-by % Trips	Net Trips In Out Total
Single Family Detached	210	2	9.44		19	0	19	0%	19
Grand Totals:					19	0.0%	19	0%	19

TABLE 5 - AM Peak Hour Traffic Generation

Land Use	ITE Code	Intensity	Rate/Equation	Dir Split In Out	Gross Trips In Out Total	Internalization % In Out Total	External Trips In Out Total	Pass-by % Trips	Net Trips In Out Total
Single Family Detached	210	2	0.74	0.25 0.75	0 1 1	0.0%	0 1 1	0%	0 1 1
Grand Totals:					0 1 1	0.0%	0 1 1	0%	0 1 1

TABLE 6 - PM Peak Hour Traffic Generation

Land Use	ITE Code	Intensity	Rate/Equation	Dir Split In Out	Gross Trips In Out Total	Internalization % In Out Total	External Trips In Out Total	Pass-by % Trips	Net Trips In Out Total
Single Family Detached	210	2	$Lx(T) = 0.96 Lx(X) + 0.20$	0.63 0.37	1 1 2	0.0%	1 1 2	0%	1 1 2
Grand Totals:					1 1 2	0.0%	1 1 2	0%	1 1 2



01/30/2023

CORAL RIDGE SUBDIVISION

TABLE 7
TRAFFIC GENERATION INCREASE

	DAILY	AM PEAK HOUR		PM PEAK HOUR	
		TOTAL	IN - OUT	TOTAL	IN - OUT
APPROVED DEVELOPMENT	19	1	0	1	1
PROPOSED DEVELOPMENT	19	1	0	1	1
INCREASE	0	0	0	0	0



X:\Documents\PROJECTS\2023\23-020 252 S. Beach Road\Trip Gen.xlsx
BK

ORDINANCE 393

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AMENDING APPENDIX A OF THE TOWN'S CODE OF ORDINANCES WHICH CONTAINS THE TOWN'S LAND DEVELOPMENT REGULATIONS; PROVIDING FOR THE AMENDMENT OF ARTICLE II, SECTION 1.00 TO ADD DEFINITIONS; PROVIDING FOR AMENDMENTS TO THE TOWN'S RESIDENTIAL ZONING DISTRICTS; PROVIDING FOR THE AMENDMENT OF ARTICLE IV, SECTION 2.01 TO DELETE A SUBSECTION REGARDING FLOOR AREA; PROVIDING FOR THE AMENDMENT OF ARTICLE X, DIVISION 3, SECTION 3.01 ADDING A NEW REGULATION "C" REGARDING THE MEASUREMENT OF THE INITIAL MEASURING POINT AS IT PERTAINS TO BUILDING HEIGHT AND THE PLACEMENT OF FILL; PROVIDING FOR THE AMENDMENT OF ARTICLE X, DIVISION 3, SECTION 3.10 REGARDING THE MAXIMUM NUMBER OF REQUIRED PARKING SPACES; PROVIDING FOR THE AMENDMENT OF ARTICLE X, SECTIONS 3.02, 3.03, 3.04, 3.05, 3.06, 3.07, 3.08, 3.09, 3.10, 3.11 AND 3.13 TO CHANGE THE WORD "SHALL" TO "MAY"; PROVIDING FOR THE AMENDMENT OF ARTICLE X, DIVISION 10, SECTION 10.02 TO ADD ADDITIONAL STAGING PLAN STANDARDS; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Commission of the Town of Jupiter Island, Martin County, Florida (Town) has such powers and authority as conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and,

WHEREAS, the Town Commission has previously created Land Development Regulations (LDR) codified in Appendix A of the Town's Code of Ordinances (Code); and,

WHEREAS, as part of the review of the Town's LDR, the Town's Administrative Official has concluded that amendments to certain Articles of the LDR are necessary and appropriate; and,

WHEREAS, the Town Commission has reviewed the proposed revisions to the Town's LDR and has determined that it is appropriate to incorporate them into the LDR

contained in Appendix A of the Code.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE
TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AS FOLLOWS:**

Section 1: The whereas clauses are incorporated herein as the legislative finding of the Town Commission.

Section 2. Article II, Section 1.00 “Definitions” is hereby amended to add the following definitions.

Sec. 1.00 Definitions.

Throughout these regulations, the following terms or words shall have the meanings indicated:

Accessway: The means of ingress and egress to property from a publicly dedicated right-of-way.

Accessory building (also, accessory structure): A detached, obviously subordinate building or structure that contains an accessory use, and which is located on the same lot as that of the principal building.

Accessory use: A use that is customarily and typically incidental to and subordinate to the principal use.

Administrative official: The town manager or the member of the town professional staff authorized by the town commission to enforce, interpret or administer these regulations.

Apparent mass: The perceived mass of an object when it is viewed from a particular vantage point and is placed in a particular context. The apparent mass of a building or structure is affected by such factors as size, configuration, design, orientation, topography, landscaping, distance, articulation, fenestration, color, the horizon, and other nearby buildings or structures.

Basement: A part of a building which:

1. Has a ceiling which is no higher than three feet above the adjacent ground level if located within the footprint of the first floor, or
2. Has a ceiling which is completely below ground level if located outside the footprint of the first floor.

(See Illustration 1: Basement, Exhibit A)

Bedroom: A bedroom is a room that can be used for sleeping and that:

1. Has a minimum of 70 square feet of conditioned space.

2. Is located along an exterior wall.
3. Has a closet and a door.
4. Has an emergency means of escape and rescue opening to the outside.

A room may not be considered a bedroom if it is used to access another room.

A bedroom does not include a hallway, bathroom, kitchen, living room, family room, dining room, den, breakfast nook, pantry, laundry room, sunroom, recreation room, media/video room, or exercise room.

Brush bin: A bin that is intended for the orderly collection of cut limbs, vegetation, and the like on a temporary basis until such debris can be removed from the property.

Building envelope: The three-dimensional area within a lot which is enclosed its sides by vertical planes extending from applicable setback lines and on the top by the applicable height limitation. (See Illustration 2: Building Envelope, Exhibit A)

Building: A permanent structure that has a roof and walls. Such term shall be construed as if followed by the phrase "or part thereof."

Building height: The height of a building, measured as provided in article IV, section 2.00.

Building, one-story: A building or portion of a building is one-story if it appears to contain one story, in that the outside walls of the building are no taller than 14 feet in height and:

1. If the roof is flat, the building is no taller than 16 feet in height. (See Illustration 3: Building Stories, Flat Roof, Exhibit A)
2. If the roof is sloped at an angle of less than or equal to three feet of height for every 12 feet in roof length, or is sloped at an angle of greater than or equal to two feet of height for every 12 feet in roof length but does not terminate at a peak or ridge, the building is no taller than 27 feet in height. (See Illustration 4: Building Stories, Pitched Roof 3:12 or Less, Exhibit A)
3. If the roof terminates at a peak or ridge and is sloped roof at an angle of greater than three feet of height for every 12 feet of roof length, the building is no taller than 30 feet in height. (See Illustration 5: Building Stores, Pitched Roof Greater than 3:12, Exhibit A)

Center line: The line midway between the side lines of a road right-of-way or the surveyed and prescribed center line established by Martin County, the State of Florida, or the town commission for a road right-of-way, which may or may not be the line midway between the existing or proposed side lines.

Certificate of appropriateness: A document evidencing the approval of the town commission for alterations to a designated historic building or landmark.

Certificate of occupancy: A statement signed by the administrative official setting forth that a building legally complies with the provisions of these regulations and that the same may be used for the purposes stated therein.

Coastal high hazard area: Is the area below the elevation of the category 1 storm surge line as established by a Sea, Lake, and Overland Surges from the Hurricanes (SLOSH) computerized storm surge model.

Common property line: A property boundary shared by more than one lot.

Completely enclosed: A building space bounded on all sides by a roof, the ground or floor, and exterior walls.

Comprehensive plan: The official public documents adopted by the town commission pursuant to Chapter 163, Part II, Florida Statutes, and Florida Administrative Code § 9J-5.

Contiguous: Contiguous means sharing a common property line.

Crown level, street: Center line elevation of the contiguous street.

Development, or to develop: The construction, alteration, demolition, or relocation of any building or structure on a lot, or a change in the use of a lot, or the modification of the physical characteristics of a lot. To develop is the act of creating development.

Development permit: Any order or permit granting, or granting with conditions, the right to develop.

Dwelling: A building used for human habitation.

Entrance feature: Any combination of decorative structures, hardscape elements, landscape elements, or combination thereof, located at the entrance to a property or along the right-of-way boundaries, created with the expressed purpose of identifying or drawing attention to the property and/or exercising control of ingress and egress to the property. An entrance feature may include, although not necessarily be limited to, statues, decorative structures, earthworks, water bodies, fountains, ornamental light structures, flagpoles and landscape elements, either singly or in any combination thereof.

Executive/employee/group vacation retreat: Simultaneous use or occupancy of a dwelling unit by a group of individuals other than a family.

Family: One or more persons occupying a single dwelling; however, no more than five unrelated persons who are not gainfully employed on the premises shall constitute a family.

Floor area: The sum of all of the areas of building floors and areas under certain other structures, measured as provided in article IV, section 2.01.

Floor area ratio (FAR): A measure of intensity of development, determined by dividing the total floor area on a lot by the lot area. (See Illustration 8: Floor Area Ratio, Exhibit A)

Front building line: The line of the exterior wall of the building nearest to the front line of the lot. (See Illustration 9: Front Building Line, Exhibit A)

Frontage, street: The portion of a lot that abuts a street. (See Illustration 10: Lot Width, Lot Depth, and Frontage, Exhibit A)

Garage: A building or portion of a building used for the parking or storage of motor vehicles.

Guest house or cottage: A building used as a temporary residence by non-paying guests.

Habitable Space: a space in a building for living, sleeping, eating or cooking.

Bathrooms, toilet rooms, closets, halls, screen enclosures or utility spaces and similar areas are not considered habitable spaces.

Land clearing: The felling or removal of any tree or removal of 15 percent or more of underbrush on unimproved land, or the placement or excavation of more than 50 cubic yards of soil.

Landscaped area: Land which is planted with and supports native or landscape plants.

Living Space: A space within a dwelling unit utilized for living, sleeping, eating, cooking bathing, washing and sanitation purposes. For this definition, living space and floor area are the same.

Living Space within a basement that was developed prior to the adoption of this ordinance, shall not be included in non-conforming uses providing the property is not redeveloped over 50%.

Lot: A parcel of land platted as a lot pursuant to the laws of the State of Florida, or described by metes and bounds.

Lot of record: A platted lot which complied with each and every requirement of the Code of Ordinances and Land Development Regulations of the Town of Jupiter Island when the lot was recorded in the Office of the Clerk of the Circuit Court of Palm Beach or Martin County.

Lot area: The total land area of a lot. Lot area does not include submerged land for purposes of calculating floor area.

Lot, corner: A lot which is contiguous to two or more intersecting streets. (See Illustration 10: Lot Width, Lot Depth, and Frontage, Exhibit A)

Lot coverage: The percentage of the lot area that occupied by the footprint of floor area.

Lot depth: The shortest distance from the front lot line to the rear lot line measured in the general direction of the side lot lines. (See Illustration 10: Lot Width, Lot Depth, and Frontage, Exhibit A)

Lot line: The boundary of a lot.

Lot line, front: The lot line nearest to the principal street from which a lot takes access.

Lot line, rear: The lot line opposite the front lot line.

Lot line, side: Any lot line other than the front lot line or the rear lot line.

Lot width: The horizontal distance between the side lot lines, measured at right angles to the lot depth at a point midway between the front and rear lines of the lot's building envelope. (See Illustration 10: Lot Width, Lot Depth, and Frontage, Exhibit A)

Manufactured housing: Housing that is manufactured in accordance with Florida Statutes defining manufactured housing.

~~*National Geodetic Vertical Datum ("NGVD"):* "Sea level" according to the National Geodetic Vertical Datum of 1929. Where referred to after a measurement, NGVD indicates that the measurement refers to an elevation above "sea level" (for example, 8.0 NGVD means eight feet above the established point for "sea level").~~

NAVD. North American Vertical Datum 1988. The North American Vertical Datum of 1988 is a survey leveling measurement for elevation that is tied to a single point of origin designated for survey use in the United States and Canada. This vertical reference datum supersedes and should replace the use of the National Geodetic Vertical Datum of 1929.

One-story porch or portico: An attached part of the main residence which is characterized by at least two open sides and a roof which is not taller than 14 feet in height. Open sides include those which are screened. (See Illustration 11: One-Story Porch or Portico, Exhibit A)

Owner of record: The owner of a lot as listed on the current Martin County tax roll.

Parking area: An area which is used for the parking of motor vehicles, including paved open areas, garages, and carports.

Plat: A map depicting the division or subdivision of land into lots, blocks, parcels, tracts, or portions thereof, however the same may be designated, prepared in accordance with the provisions of these land development regulations and F.S. § 177.

Plat of record: A plat recorded in the official records of Palm Beach or Martin County, Florida.

Public park: Any publicly owned park, playground, beach, parkway or other recreation area or open space, as well as areas designed as such in the public or recreational districts.

Reverse osmosis plant: An onsite facility to extract ground water or saline surface water and process the water for use through membranes as potable or irrigation quality water in excess of 250 gallons per day and dispose of residue wastewater or concentrate discharge. A reverse osmosis (RO) plant is prohibited in all zoning districts except as an accessory use approved by the board of adjustment using alternative development standards set forth in article X, section 3.13.

Roof, flat: A roof sloped at an angle of less than two feet of height for every 12 feet in roof length. If 50 percent or more of the area under roof is covered by a flat roof, the entire roof is a flat roof for the purposes of these land development regulations.

Sign: Any display of characters, letters, illustrations, or the complete structure on which any characters, letters, illustrations are stated, printed or applied (except buildings to which same may be attached).

Sign area: The background area upon which the message of a sign is placed, not including supporting structures of two inches in width or less that are without lettering or identification markings. If a sign does not have an obvious background area, the sign area is the area of the smallest rectangle which can enclose all of the letters and symbols of the sign. (See Illustration 12: Sign Area, Exhibit A)

Significant tree: A tree that has a significant impact on the visual character of a lot when viewed from adjoining properties or public rights-of-way; or a tree of 20 inches or greater in diameter at breast height located anywhere on a lot.

Single building: A single building is one which is separated by a linear distance of at least 25 feet from other buildings, measured from the closest points of the buildings, and which is landscaped in a manner that makes it appear to be a distinct and separate building from all vantage points. (See Illustration 13: Single Buildings, Exhibit A)

Single-family dwelling: As used in these regulations, shall mean a building or buildings on a property zoned for the single-family use and used for habitation of a single "family" as defined herein.

Street: A strip of land, owned privately or publicly, which affords the principal means of access to abutting property.

Staff quarters: A living area occupied by persons who are employed to provide maintenance or domestic services on the premises.

Streetscape plan: Text and drawings showing the planting of vegetation on private property between the front lot line and the front line of the building or on the public rights-of-way, with approval of the town and, in appropriate instances, Martin County and plantings which minimize the visual effect of structures from adjoining properties.

Subdivision: Subdivision means:

1. The division of any lot, lot of record, or parcel of land into two or more lots, parcels, tracts, tiers, blocks or units; or
2. The establishment or dedication of a new street or alley through a lot, lot of record, or parcel of land; or
3. Any combination or joinder of a lot, lot of record, or parcel of land (or portions thereof) with one or more other lots, lots of record, or parcels of land (or portions thereof); or
4. A subdivision shall not include joinder by unity of title of contiguous or abutting lots in the event said unity of title is approved by the town's administrative official, is recorded, and contains restrictions which shall run with the land providing that the unity of title shall not be used for purposes of increasing or intensifying building size, setbacks or other related standards otherwise applicable on the lot or lots standing alone prior to joinder by unity of title; providing further that said unity of title shall not be severed or released without approval of the town commission; neither shall a subdivision include a joinder of lots with the Martin County Property Appraiser's office for purposes of obtaining homestead status on the joined lots; providing that said joinder shall not be used for purposes of increasing or intensifying building size, setbacks or

other related standards otherwise applicable on the lot or lots standing alone prior to said joinder.

Subdivision, minor: A minor subdivision is any subdivision that:

1. Contains less than three lots before or after the subdivision; and
2. Contains a total of less than five acres of land; and
3. Does not create any additional developable lots than previously existed; and
4. Does not include new public infrastructure demands or modifications to public infrastructure.

Submerged land: Land which is submerged beneath the waters of the Intracoastal Waterway, the Indian River, or the Atlantic Ocean at mean high tide.

Substantially improved or reconstructed/substantial improvements or reconstruction: Construction or installation which either increases the floor area of a building by more than 50 percent or costs more than 50 percent more than the fair market value of the improvements on the lot, or both.

Terrace: An unoccupied open space, which is bounded on at least one, but not more than three sides, by the walls of a building. It may be bounded on one or more of the other sides by a wall or similar enclosure having a height of three feet or less.

Tree: Any plant having a trunk diameter of more than six inches or a height of more than ten feet.

Underbrush: Any plant other than a tree.

Undesirable plant: Any uncultivated vine or any plant or tree of the following species:

1. *Melaleuca Quinquenervia*, commonly known as punk tree, cajeput, or paper bark; and
2. *Schinus Terebinthifolius*, commonly known as Brazilian pepper or Florida holly.

Unity of title: An agreement for the benefit of the town evidenced by a document recorded in the Office of the Clerk of the Circuit Court of Martin County stipulating that specified parcels of land shall be held under single ownership and not divided or transferred, except in their entirety, unless first approved by the town commission after review of, and recommendation from, the board of adjustment.

Use: Any purpose for which a building or a tract of land may be designed, arranged, intended, maintained or occupied; or any activity, occupation, business or operation carried on, or intended to be carried on, in a building or on a tract of land.

Use, principal: The primary purpose for which land or a building is used as permitted in the applicable zoning district.

Wireless communications antenna: Any exterior device used in communications that radiates or captures electromagnetic waves, digital signals, analog signals, radio frequencies (excluding radar signals), wireless telecommunications signals or other communications signals. This term does not include over-the-air reception devices which deliver or receive broadcast signals, direct broadcast signals, direct broadcast satellite

services or multichannel multipoint distribution services, as defined and regulated by 47 C.F.R. § 1.4000, as amended.

Yard: A required open space clear from the ground upward, unoccupied and unobstructed by any building. (See Illustration 6: Yards, Exhibit A)

Yard, front: A yard extending across the front of a lot, being at least the required minimum distance between the front lot line and the front of any building. (See Illustration 6: Yards, Exhibit A)

Yard, rear: A yard extending across the rear of a lot, being at least the required minimum distance between the rear property line and the rear of any building. (See Illustration 6: Yards, Exhibit A)

Yard, side: A yard between any building and the side lot line, extending from the required front yard to the required rear yard and being at least the minimum horizontal distance between a side lot line and the side of any building. (See Illustration 6: Yards, Exhibit A)

Section 3. Article III, Divisions 1 through 8 are hereby amended as follows:

DIVISION 1. ZONING DISTRICTS: BOUNDARIES; APPLICABILITY

Sec. 1.00. Zoning districts established.

A. The town is divided into the following districts:

1. 2-Acre Estate Residential District "A-80".
2. 1-Acre Estate Residential District "B-40".
3. Central Riverfront Residential District "C-35".
4. Island Residential District "D-25".
5. Island Core Residential District "E-12".
6. Island Core Residential District "F-15".
7. South Island Core Residential District "G-35".
8. Recreation Club District "RCD".
9. Public Lands District "PLD".
10. Conservation/Preservation District "CPD".

B. These districts shall apply to all land in the town in the manner shown on a map entitled the Official Zoning Map of the Town of Jupiter Island ("official zoning map"), which is provided in Exhibit "B" to these land development regulations.

Sec. 1.01. Interpretation of district boundaries

Where uncertainty exists with respect to the location of any district boundaries as shown on the official zoning map, the following rules shall govern:

- A. Where district boundaries follow the outside lines of plats which have been recorded in the public records of Martin or Palm Beach County, Florida, such outside lines of plats shall be the boundaries of the district.
- B. Where district boundaries follow recorded lot lines, such lot lines shall be the boundaries of the district.
- C. Where district boundaries follow the ocean, a stream, a lake or any other body of water, the boundary line shall be the limit of the jurisdiction of the town unless otherwise indicated on the official zoning map.
- D. If, for any reason, it is determined that any land is not located within a zoning district on the official zoning map, the property shall be deemed to be located within the B-40 District determined to be otherwise by the town commission.

Sec. 1.02. Applicability.

Except as hereinafter provided, no building, structure, or land shall be used or occupied, and no building, structure, or part thereof shall be erected, moved, or altered, except in conformity with the regulations of this article for the zoning district in which the building or land is located.

DIVISION 2. "A-80 DISTRICT": 2-ACRE ESTATE RESIDENTIAL DISTRICT

Sec. 2.00. Permitted uses.

The following uses are permitted in the A-80 District:

- A. Single-family dwelling.
- B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Pickleball courts shall be prohibited. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

Sec. 2.01. Prohibited uses.

The following uses are prohibited in the A-80 District:

- A. The rental of any portion of a lot or building which does not include the use and occupancy of the single family dwelling which is the principal building on the lot.
- B. Storage of manure or odor – or dust-producing substances or uses within 50 feet of any lot line.

- C. Reverse osmosis plants, except if the reverse osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.
- D. Executive/employee/group vacation/retreats are prohibited in this zoning district.
- E. Any other use not specifically permitted in these regulations.

Sec. 2.02. Development standards.

Development within the A-80 District shall comply with the following standards:

- A. *Density*. Density shall not exceed one dwelling unit per two acres of lot area.
- B. *Building limit*. No lot shall be developed with more than one single-family dwelling unit.
- C. *Building height*. The height of any building shall not exceed two stories.
- D. *Minimum lot area*. The minimum lot area is two acres.
- E. *Minimum lot width*. The minimum lot width is 200 feet.
- F. *Permitted floor area*. The maximum floor area permitted on any lot within this district shall not exceed a floor area of:
 - 1. Seventeen and one-quarter percent of the lot area that is less than or equal to one acre; plus
 - 2. Seven percent of the lot area that is greater than one acre, but less than or equal to four acres; plus
 - 3. Three and one-half percent of the lot area that is greater than four acres.
- G. *Maximum floor area of single building*. The maximum floor area of a single building principle dwelling shall not exceed 10,000 square feet.
 - 1. The maximum floor area of an accessory building or an accessory building used for Living Quarters shall not exceed one third of the square footage of the principal dwelling.
 - 2. For this section, floor area and living space are the same.
- H. *Required yards*. Each lot shall have front, side and rear yards that are equal to or greater than the following:
 - 1. *Front yard*: 50 feet.
 - 2. *Side yard*:
 - a. Twenty-five feet for one-store buildings.

- b. Thirty feet for two-story building. (See Illustration 7: One- and Two-Story Setback Lines, Exhibit A)
- 3. *Rear yard*: 50 feet except for waterfront lots, which shall comply with article IV, section 3.02
- I. *Permitted encroachments*. Eaves and overhangs of 30 inches in depth may encroach into any required yard.
- J. *Required landscaping*. Minimum landscaped area shall be 50 percent of the lot area.

DIVISION 3. "B-40 DISTRICT": 1-ACREA ESTATE RESIDENTIAL DISTRICT

Sec. 3.00. Permitted uses.

The following uses are permitted in the B-40 District:

- A. Single-family dwelling.
- B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Pickleball courts shall be prohibited. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

Sec. 3.02. Development standards.

Development within the B-40 District shall comply with the following standards:

- A. *Density*. Density shall not exceed one dwelling unit per acre of lot area.
- B. *Building limit*. No lot shall be developed with more than one single-family dwelling unit.
- C. *Building height*. The height of any building shall not exceed two stories.
- D. *Minimum lot area*. The minimum lot area is one acres.
- E. *Minimum lot width*. The minimum lot width is 140 feet.
- F. *Permitted floor area*.
 - 1. The maximum floor area permitted on any lot within this district shall not exceed a floor area of:
 - a. Seventeen and one-quarter percent of the lot area that is less than or equal to one acre; plus
 - b. Seven percent of the lot area that is greater than one acre, but less than

or equal to four acres; plus

- c. Three and one-half percent of the lot area that is greater than four acres.
- 2. For the purpose of calculating maximum floor area, the lot area of two lots which are separated by a roadway may be combined, if:
 - a. The lot from which the floor area is transferred lies between the Intracoastal Waterway and a public road, and due to the location of the waterfront setback line and the setback requirements of the B-40 district, cannot reasonably be developed with a building; and
 - b. The lots which are the subject of the transfer of floor area:
 - (1) Are legally described as a single lot; or
 - (2) Are subject to a unity of title; or
 - (3) Are held under common ownership and a unity of title in recordable form is provided by the applicant and approved by the town in conjunction with the transfer of floor area; and
 - c. A "no build" easement over the property from which the floor area has been transferred is provided by the applicant in recordable form and approved by the town in conjunction with the transfer of floor area.

G. *Maximum floor area of single building.* The maximum floor area of a ~~single building~~ principle dwelling shall not exceed 10,000 square feet.

1. The maximum floor area of an accessory building or an accessory building used for Living Quarters shall not exceed one third of the square footage of the principal dwelling.

2. For this section, floor area and living space are the same.

- H. *Required yards.* Each lot shall have front, side and rear yards that are equal to or greater than the following:
 - 1. *Front yard:* 50 feet.
 - 2. *Side yard:*
 - a. Twenty feet for one-story buildings.
 - b. Twenty-five feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines, Exhibit A)

3. *Rear yard:* 50 feet except for waterfront lots, which shall comply with article IV, section 3.02.

DIVISON 4. "C-35 DISTRICT": CENTRAL RIVERFRONT RESIDENTIAL DISTRICT

Sec. 4.00. Permitted uses.

The following uses are permitted in the C-35 District:

- A. Single-family dwelling.
- B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Pickleball courts shall be prohibited. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

Sec. 4.01. Prohibited uses.

The following uses are prohibited in the C-35 District:

- A. The rental of any portion of a lot or building which does not include the use and occupancy of the single family dwelling which is the principal building on the lot.
- B. Storage of manure or odor- or dust- producing substances or uses within 50 feet of any lot line.
- C. Reverse osmosis plants, except if the reverse osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.
- D. Executive/employee/group vacation/retreats are prohibited in this zoning district.
- E. Any other use not specifically permitted in these regulations.

Sec. 4.02. Development standards.

Development within the C-35 District shall comply with the following standards:

- A. *Density.* Density shall not exceed one dwelling unit per 35,000 square feet of lot area.
- B. *Building limit.* No lot shall be developed with more than one single family dwelling unit.
- C. *Building height.* The height of any building shall not exceed two stories.
- D. *Minimum lot area.* The minimum lot area is 35,000 square feet.

- E. *Minimum width of lot.* The minimum width of a lot shall be 125 feet, measured at the front yard setback line and along the shore of the riverfront.
- F. *Percentage of lot coverage.*
1. The maximum floor area permitted on any lot within this district shall not exceed a floor area of:
 - a. Twenty percent of the lot area that is less than or equal to one acre; plus
 - b. Ten percent of the lot area that is greater than one acre, but less than or equal to four acres;
 - c. Three and one-half percent of the lot area that is greater than four acres.
 2. Second story portions of a single building shall not exceed 50 percent of the first floor footprint.
 3. The maximum floor area of a single building including second story shall not exceed 10,000 square feet.
 4. The following are excluded from the calculation of lot coverage in the C-35 District
 - a. Eaves and overhangs not wider than 30 inches.
 - b. One-story porches and/or porticos and or pergolas which do not exceed ten percent of the total lot cover.
- G. *Maximum floor area of single building.* The maximum floor area of a ~~single building~~ principle dwelling shall not exceed 10,000 square feet.
1. The maximum floor area of an accessory building or an accessory building used for Living Quarters shall not exceed one third of the square footage of the principal dwelling.
 2. For this section, floor area and living space are the same.
- H. *Required yards.* Each lot shall have front, side and rear yards that are equal to or greater than the following:
1. *Front yard:* 30 feet.
 2. *Side yard:*
 - a. Twenty feet for one-story buildings.
 - b. Twenty-five feet for two-story buildings.
 3. *Rear yard:* 35 feet, except for waterfront lots, which shall comply with article

IV, section 3.02.

- H. *Permitted encroachments.* Eaves and overhangs of 30 inches in depth may encroach into any required yard.
- I. *Required landscaping.* Minimum landscaped area shall be 30 percent of the lot area.

DIVISION 5. "D-25 DISTRICT": ISAND CORE RESIDENTIAL DISTRICT

Sec. 5.00. Permitted uses.

The following uses are permitted in the D-25 District:

- A. Single-family dwelling.
- B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Pickleball courts shall be prohibited. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

Sec. 5.01. Prohibited uses.

The following uses are prohibited in the D-25 District:

- A. The rental of any portion of a lot or building which does not include the use and occupancy of the single family dwelling which is the principal building on the lot.
- B. Storage of manure or odor- or dust- producing substances or uses within 50 feet of any lot line.
- C. Reverse osmosis plants, except if the reverse osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.
- D. Executive/employee/group vacation/retreats are prohibited in this zoning district.
- E. Any other use not specifically permitted in these regulations.

Sec. 5.02. Development standards.

Development within the D-25 District shall comply with the following standards:

- A. *Density.* Density shall not exceed one dwelling unit per 25,000 square feet of lot area.

- B. *Building limit.* No lot shall be developed with more than one single-family dwelling unit.
- C. *Building height.* The height of any building shall not exceed two stories.
- D. *Minimum lot area.* The minimum lot area is 25,000 square feet.
- E. *Minimum lot width.* The minimum lot width is 100 feet.
- F. *Permitted floor area.* The maximum floor area permitted on any lot within this district shall not exceed:
 - 1. If the lot area is less than 37,500 square feet: 3,750 square feet or 20 percent of lot area, whichever is greater.
 - 2. If the lot area is greater than 37,500 square feet but less than or equal to one acre: 7,500 square feet.
 - 3. If the lot area is greater than one acre but less than or equal to four acres: 7,500 square feet plus seven percent of the lot area that is greater than one acre.
 - 4. If the lot area is greater than four acres: 16,650 square feet plus three and one-half percent of the lot area that is greater than four acres.
- G. *Maximum floor area of single building.* The maximum floor area of a ~~single building~~ principle dwelling shall not exceed 10,000 square feet.
 - 1. The maximum floor area of an accessory building or an accessory building used for Living Quarters shall not exceed one third of the square footage of the principal dwelling.
 - 2. For this section, floor area and living space are the same.
- H. *Required yards.* Each lot shall have front, side and rear yards that are equal to or greater than the following:
 - 1. *Front yard:* 30 feet.
 - 2. *Side yard:*
 - a. If the lot width is 125 feet or less:
 - (1) Twenty feet for one-story buildings.
 - (2) Twenty-five feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines, Exhibit A)
 - b. If the lot width is greater than 125 feet:
 - (1) Twenty-five feet for one-story buildings.

- (2) Thirty feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines, Exhibit A)
- 3. *Rear yard*: 35 feet except for waterfront lots, which shall comply with article IV, section 3.02.
 - I. *Permitted encroachments*. Eaves and overhangs of thirty (30) inches in depth may encroach into any required yard.
 - J. *Required landscaping*. Minimum landscaped open space shall be equal to 30 percent of the lot area that is less than or equal to 25,000 square feet and 50 percent of the lot area that is greater than 25,000 square feet.

DIVISION 6. "E-12 DISTRICT": ISLAND CORE RESIDENTIAL DISTRICT

Sec. 6.00. Permitted uses.

The following uses are permitted in the E-12 District:

- A. Single-family dwelling.
- B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Pickleball courts shall be prohibited. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

Sec. 6.01. Prohibited uses.

The following uses are prohibited in the E-12 District:

- A. The rental of any portion of a lot or building which does not include the use and occupancy of the single family dwelling which is the principal building on the lot.
- B. Storage of manure or odor- or dust- producing substances or uses within 50 feet of any lot line.
- C. Reverse osmosis plants, except if the reverse osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.
- D. Executive/employee/group vacation/retreats are prohibited in this zoning district.
- E. Any other use not specifically permitted in these regulations.

Sec. 6.02. Development standards.

Development within the E-12 District shall comply with the following standards:

- A. *Density*. Density shall not exceed one dwelling unit per 12,500 square feet of lot area.

- B. *Building limit.* No lot shall be developed with more than one single-family dwelling unit.
- C. *Building height.* The height of any building shall not exceed two stories.
- D. *Minimum lot area.* The minimum lot area is 12,500 square feet.
- E. *Minimum lot width.* The minimum lot width is 100 feet.
- F. *Permitted floor area.* The maximum floor area permitted on any lot within this district shall not exceed:
 - 1. If the lot area is less than 37,500 square feet: 3,750 square feet or 20 percent of lot area, whichever is greater.
 - 2. If the lot area is greater than 37,500 square feet but less than or equal to one acre: 7,500 square feet.
 - 3. If the lot area is greater than one acre but less than or equal to four acres: 7,500 square feet plus seven percent of the lot area that is greater than one acre.
 - 4. If the lot area is greater than four acres: 16,650 square feet plus three and one-half percent of the lot area that is greater than four acres.
- G. *Maximum floor area of single building.* The maximum floor area of a ~~single building~~ principle dwelling shall not exceed 10,000 square feet.
 - 1. The maximum floor area of an accessory building or an accessory building used for Living Quarters shall not exceed one third of the square footage of the principal dwelling.
 - 2. For this section, floor area and living space are the same.
- H. *Required yards.* Each lot shall have front, side and rear yards that are equal to or greater than the following:
 - 1. *Front yard:* 30 feet.
 - 2. *Side yard:*
 - a. If the lot width is 125 feet or less:
 - (1) Twenty feet for one-story buildings.
 - (2) Twenty-five feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines, Exhibit A)
 - b. If the lot width is greater than 125 feet:

- (1) Twenty-five feet for one-story buildings.
- (2) Thirty feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines, Exhibit A)
- 3. *Rear yard*: 35 feet except for waterfront lots, which shall comply with article IV, section 3.02.
 - I. *Permitted encroachments*. Eaves and overhangs of 30 inches in depth may encroach into any required yard.
 - J. *Required landscaping*. Minimum landscaped open space shall be equal to 30 percent of the lot area that is less than or equal to 25,000 square feet and 50 percent of the lot area that is greater than 25,000 square feet.

DIVISION 7. "F-15 DISTRICT": ISLAND CORE RESIDENTIAL DISTRICT

Sec. 7.00 Permitted uses.

The following uses are permitted in the F-15 District:

- A. Single family dwelling.
- B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Pickleball courts shall be prohibited. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

Sec. 7.01. Prohibited uses.

The following uses are prohibited in the F-15 District:

- A. The rental of any portion of a lot or building which does not include the use and occupancy of the single family dwelling which is the principal building on the lot.
- B. Storage of manure or odor- or dust- producing substances or uses within 50 feet of any lot line.
- C. Reverse osmosis plants, except if the reverse osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.
- D. Executive/employee/group vacation/retreats are prohibited in this zoning district.
- E. Any other use not specifically permitted in these regulations.

Sec. 7.02. Development standards.

Development within the F-15 District shall comply with the following standards:

- A. *Density.* Density shall not exceed one dwelling unit per 15,000 square feet of lot area.
- B. *Building limit.* No lot shall be developed with more than one single family dwelling unit.
- C. *Building height.* The height of any building shall not exceed two stories.
- D. *Minimum lot area.* The minimum lot area is 15,000 square feet.
- E. *Minimum lot width.* The minimum lot width is 100 feet.
- F. *Permitted floor area.* The maximum floor area permitted on any lot within this district shall not exceed:
 - 1. If the lot area is less than 37,500 square feet: 3,750 square feet or 20% of lot area, whichever is greater.
 - 2. If the lot area is greater than 37,500 square feet but less than or equal to one acre: 7,500 square feet.
 - 3. If the lot area is greater than one acre but less than or equal to four acres: 7,500 square feet plus seven percent of the lot area that is greater than one acre.
 - 4. If the lot area is greater than four acres: 16,650 square feet plus three and one-half percent of the lot area that is greater than four acres.
- G. *Maximum floor area of single building.* The maximum floor area of a ~~single building~~ principle dwelling shall not exceed 10,000 square feet.
 - 1. The maximum floor area of an accessory building or an accessory building used for Living Quarters shall not exceed one third of the square footage of the principal dwelling.
 - 2. For this section, floor area and living space are the same.
- H. *Required yards.* Each lot shall have front, side and rear yards that are equal to or greater than the following:
 - 1. *Front yard:* 30 feet.
 - 2. *Side yard:*
 - a. If the lot width is 125 feet or less:
 - (1) Twenty feet for one-story buildings.

(2) Twenty-five feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines)

b. If the lot width is greater than 125 feet:

(1) Twenty-five feet for one-story buildings.

(2) Thirty feet for two-story buildings. (See Illustration 7: One- and Two-Story Setback Lines)

3. *Rear yard*: 35 feet except for waterfront lots, which shall comply with Article IV, Section 3.02.

I. *Permitted encroachments*. Eaves and overhangs of 30 inches in depth may encroach into any required yard.

J. *Required landscaping*. Minimum landscaped open space shall be equal to 30 percent of the lot area that is less than or equal to 25,000 square feet and 50 percent of the lot area that is greater than 25,000 square feet.

DIVISION 8. "G-35 DISTRICT": SOUTH ISLAND RESIDENTIAL DISTRICT

Sec. 8.00. Permitted uses.

The following uses are permitted in the G-35 District:

A. Single family dwelling.

B. Accessory uses which are customarily and typically incidental to a single family detached dwelling and do not involve any business activity, including staff quarters, garages and surface parking, guest houses, beach houses, greenhouses, garden storage structures, tennis courts, swimming pools, docks and dune crossovers. No more than two accessory buildings for living quarters shall be permitted. Pickleball courts shall be prohibited. Accessory uses not listed herein are prohibited, unless approved as an alternative accessory use by the board of adjustment.

Sec. 8.01. Prohibited uses.

The following uses are prohibited in the G-35 District:

A. The rental of any portion of a lot or building which does not include the use and occupancy of the single family dwelling which is the principal building on the lot.

B. Storage of manure or odor- or dust-producing substances or uses within 50 feet of any lot line.

C. Reverse Osmosis plants, except if the Reverse Osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.

D. Executive/employee/group vacation/retreats are prohibited in this zoning district.

E. Any other use not specifically permitted in these regulations

Sec. 8.02. Development standards.

Development within the G-35 District shall comply with the following standards:

- A. *Density.* Density shall not exceed one dwelling unit per acre of lot area.
- B. *Building limit.* No lot shall be developed with more than one single family dwelling unit.
- C. *Building height.* The height of any building shall not exceed two stories.
- D. *Minimum lot area.* The minimum lot area is one acres.
- E. *Minimum lot width.* The minimum lot width is 100 feet.
- F. *Permitted floor area.*
 - 1. The maximum floor area permitted on any lot within this district shall not exceed a floor area of:
 - a. Nineteen percent of the lot area that is less than or equal to one acre; plus
 - b. Seven percent of the lot area that is greater than one acre, but less than or equal to four acres; plus
 - c. Three and one-half percent of the lot area that is greater than four acres.
 - 2. For the purpose of calculating maximum floor area, the lot area of two lots which are separated by a roadway may be combined, if:
 - a. The lot from which the floor area is transferred lies between the Intracoastal Waterway and a public road, and due to the location of the waterfront setback line and the setback requirements of the G-35 district, cannot reasonably be developed with a building; and
 - b. The lots which are the subject of the transfer of floor area:
 - (1) Are legally described as a single lot; or
 - (2) Are subject to a unity of title; or
 - (3) Are held under common ownership and a unity of title in recordable form is provided by the applicant and approved by the town in conjunction with the transfer of floor area; and
 - c. A "no build" easement over the property from which the floor area has been transferred is provided by the applicant in recordable form and approved by the town in conjunction with the transfer of floor area.
- G. *Maximum floor area of single building.* The maximum floor area of a ~~single~~

- ~~building~~ principle dwelling shall not exceed 10,000 square feet.
1. The maximum floor area of an accessory building or an accessory building used for Living Quarters shall not exceed one third of the square footage of the principal dwelling.
 2. For this section, floor area and living space are the same.
- H. *Required yards.* Each lot shall have front, side and rear yards that are equal to or greater than the following:
1. *Front yard:* 50 feet.
 2. *Side yard:*
 - a. If the lot width is 125 feet or less:
 - (1) Fifteen feet for one-story buildings.
 - (2) Twenty feet for two-story buildings.
 - b. If the lot width is greater than 125 feet:
 - (1) Twenty feet for one-story buildings.
 - (2) Twenty-five feet for two-story buildings.
 3. *Rear yard:* Waterfront lots shall comply with article IV, section 3.02.
- I. *Permitted encroachments.* Eaves and overhangs of 30 inches in depth may encroach into any required yard.
- J. *Required landscaping.* Minimum landscaped area shall be 50 percent of the lot area.

Section 4. Article IV, Division 2, Section 2.01 Floor Area is hereby amended as follows:

Sec. 2.01. Floor area.

Floor area is measured as follows:

- A. All areas on all floors of all buildings which are included within the outside faces of their exterior walls, including floor penetration areas for circulation and shaft areas that connect one floor to another, except basements and other floors below the first floor, which are counted as provided in paragraphs D and E of this section (See Illustration 14: Floor Area Measurement, Buildings, Exhibit A), plus

- B. If any portion of a building is taller than one-story, a second floor will be assumed for that portion of the building, regardless of whether the floor is in place (See Illustration 14: Floor Area Measurement, Buildings, Exhibit A), plus
- C. Fifty percent of all areas described in paragraphs 1, 2, 3, 4 and 5, below, with no specific area counted more than once:
 - 1. Areas which are covered, but not completely enclosed by walls (including but not limited to gazebos, trellises, porticos, pergolas, patios, balconies, carports, and porches) (See Illustration 15: Floor Area Measurement, Balconies, Exhibit A), except that with regard to these structures or buildings any area which is enclosed by walls which are less than three feet in height and are directly underneath a building or structure which is constructed on pilings pursuant to the requirements of state or federal law. the following are not counted as floor area:
 - ~~a. Ten percent of the maximum permitted floor area on the parcel proposed for development or 1,000 square feet (both measured without the 50 percent adjustment), whichever is less; and, in addition,~~
 - ~~b. The unenclosed areas, and any areas which are enclosed by walls which are less than three feet in height, which are directly underneath a building which is constructed on pilings, in instances in which such construction is required by state or federal law.~~
 - 2. Areas which are covered by a roof overhang or balcony that extends more than 30 inches in horizontal distance from a building wall (See Illustration 15: Floor Area Measurement, Balconies and Illustration 16: Floor Area Measurement, Overhangs, Exhibit A).
 - 3. Areas which are open to the air, but completely surrounded by walls that are seven feet in height or taller, unless the walls have substantial penetrations that mitigate the appearance of mass (See Illustration 17: Floor Area Measurement, Walled-in Areas, Exhibit A).
 - 4. Areas of freestanding, uncovered decks, and uncovered porches which are attached to the first floor of a building, that are greater than seven feet in height to the top of the railing as measured from adjacent ground level (See Illustration 18: Floor Area Measurement, Decks, Exhibit A).
 - 5. Areas which are within screened enclosures.
- D. Basements do not count as floor area, and no floor or part of a floor which would otherwise qualify as a basement shall be disqualified as a basement due to access to ground level which is provided by light wells that:
 - 1. Extend no more than four feet from the outside wall of the building and cumulatively occupy no more than 25 percent of the length of the first floor wall

- to which they are adjacent; and
- 2. Are configured such that they are not visible from:
 - a. The building envelopes of neighboring properties; and
 - b. Public rights-of-way.
- E. Floors or parts of floors which are below the first floor, but do not qualify as basements, are counted as follows:
 - 1. If the entire floor does not qualify as a basement, then the entire floor is counted as floor area.
 - 2. If part of the floor does not qualify as a basement, then only that area which does not qualify as a basement is counted as floor area. (See Illustration 19: Floor Area Measurement, Basements, Exhibit A)
 - 3. If a single wall of a floor which is below the first floor is exposed such that it no longer qualifies as a basement wall, but no floor area can be calculated due to the absence of a depth measurement, then the width of the exposed wall shall be multiplied by five feet to calculate the floor area of the exposed portion of the floor.

Section 5. Article IV, Division 3, Section 3.10. “Off street parking” is hereby amended as follows:

A. The maximum number of parking spaces provided shall be one and one-half parking spaces for each bedroom located on a lot.

A.B. *Minimum dimensions.* A parking area of at least 20 feet by ten feet exclusive of driveway or aisle, must be provided for each bedroom located on a lot. The board of adjustment may approve a smaller parking area using alternative development standards.

B.C. *Parking in public rights-of-way prohibited.* The construction, maintenance or use of the public road rights-of-way for off-street parking within the town is prohibited.

C.D. *Head in parking prohibited.* The construction of a driveway or a head-in parking area which requires or allows a vehicle to back into a public street is prohibited.

Section 6. Article X, Division 3, Section 3.01 is amended to read as follows:

Sec. 3.01. – Alternative development standards regarding initial measuring point for building height.

The board of adjustment shall may approve the use of alternative development standards to article IV, section 2.00, regarding the initial measuring point for building height if the applicant demonstrates:

- A. The new initial measuring point will not result in a building which is taller in elevation (NGVD) than the tallest building which could be constructed on a

contiguous lot without the use of alternative development standards for fill or initial measuring point; and

- B. The use of alternative development standards will not result in a building which is constructed without the use of alternative development standards.
- C. The use of alternative development standards shall not result in a building which is more visible from adjacent properties or the public right-of-way than the existing surrounding structures.

Section 7. Article X, Sections 3.02, 3.03, 3.04, 3.05, 3.06, 3.07, 3.08, 3.09, and 3.10

are amended to read as follows:

Sec. 3.02. - Same—Placement of more than three feet of fill

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article IV, section 3.01, regarding the placement of more than three feet of fill on a lot, if the applicant demonstrates that:

- A. The additional fill will not result in a building which is taller than the maximum height permitted on any adjacent lot without the use of alternative development standards; and
- B. Fill will be placed in a manner that will not result in additional stormwater runoff onto adjacent property or public rights-of-way; and
- C. Fill will be placed in a manner that will not result in significant soil erosion; and
- D. The portion of the lot for which the fill is proposed has not previously been filled pursuant to a special exception or the use of alternative development standards, or the elevation of said portion of the lot has decreased by more than three feet since the fill was placed; and
- E. Either:
 - 1. The use of alternative development standards will not result in a building which is more visible from adjacent property or public rights-of-way than that which could be constructed without the use of alternative development standards, or
 - 2. The fill is necessary in order to build the finished floor of the building at an elevation of 8.0 NGVD.

Sec. 3.03. - Same—Court lighting or illuminated signage.

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article IV, section 3.05(B), regarding court lighting, or article VI, section 2.02(E), regarding illuminated signage, if the applicant demonstrates that:

- A. The lighting will not spill over onto any adjacent lot in a residential zoning district; and
- B. The lighting standards and fixtures are not visible from any neighboring lot in a residential zoning district; and
- C. The lighting will be turned off between the hours of 9:30 p.m. and 6:00 a.m.

Sec. 3.04. - Same—Fences and walls.

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article IV, section 3.06, regarding construction of a fence or wall within a required rear yard of a waterfront lot, if the applicant demonstrates that the wall will be used to enclose a pool, and:

- A. The wall or fence does not exceed four feet in height; and
- B. The wall or fence is designed and constructed in a manner which will be visually compatible with the character of the buildings on the lot where the wall or fence is proposed; and
- C. The wall or fence will not interfere with the visual access to the water from the building envelopes of adjacent parcels of land; and
- D. The wall or fence is constructed to comply with F.S. ch. 515 or Section 424 of the Florida Building Code; and
- E. In the area waterward of the waterfront setback line, the wall or fence does not extend more than ten feet from the edge of the pool which it encloses.

Sec. 3.05. - Same—Docks and dune crossovers.

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article IV, section 3.07, regarding docks and dune crossovers, if the applicant demonstrates that:

- A. The proposed dock or dune crossover will not result in an obvious departure from the aesthetic character of the neighborhood, taking into account existing structures and open space; and
- B. The proposed dock or dune crossover will not result in the destruction or removal of a significant tree within a required setback, or the significant tree is relocated

in a manner that preserves the aesthetic and shade qualities of the same side of the lot; and

- C. The proposed dock or dune crossover is designed in a manner that does not materially obstruct the waterfront views from neighboring property; and
- D. The proposed dock or dune crossover:
 - 1. Provides materially better protection for seagrass beds, environmentally sensitive littoral zones, dune vegetation, or sea turtle nesting areas than a dock or dune crossover that could be constructed pursuant to the underlying district regulations; or
 - 2. Is located such that it is significantly smaller than any functional dock or dune crossover that could be constructed pursuant to the underlying district regulations; or
 - 3. Is feasible only using alternative development standards because due to the conditions of the lot (which, for docks, includes the relationship between the lot and the location of the channel), no dock or dune crossover could feasibly be constructed pursuant to the underlying district regulations.

Sec. 3.06. - Same—Reduction of required parking area.

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article IV, section 3.10(A), regarding the reduction of required parking area, if the applicant demonstrates that the use of alternative development standards is not needed to achieve compliance with the landscaped open space requirement of the underlying zoning district and at least one of the following:

- A. The reduced parking area will reasonably accommodate one car per bedroom; or
- B. The required parking is provided on an adjacent lot under common ownership, and the applicant provides an executed covenant in recordable form that ensures that a parking easement will be provided if the common ownership ceases, to be effective until the required parking is provided on the lot which it serves; or
- C. The required parking is provided on an adjacent lot that is subject to a parking easement that provides the required area and is effective until the required parking is provided on the lot which it serves; or
- D. Clear and convincing evidence supports a finding that the most likely use of the lot will require less parking area than is otherwise required by these land development regulations.

Sec. 3.07. - Same—Communications towers and/or antennas.

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article IV, section 3.12, regarding communications towers and/or antennas, if the applicant demonstrates that:

- A. The tower/antenna is in a PLD or RCD District; and
- B. The tower/antenna will not interfere with the use and enjoyment of adjacent and nearby properties; and
- C. The visual impact of the tower/antenna and associated structures is substantially mitigated by either or both of the following:
 - 1. A combination of topography and existing or provided landscaping in the surrounding area; or
 - 2. A "stealth" design; and
- D. The proposed ingress and egress to the tower and/or antenna will not interfere with the safe flow of traffic on adjacent rights-of-way; and
- E. Off-street parking for at least one maintenance vehicle is provided; and
- F. There are no suitable existing towers, antennas, or other structures, or alternative technologies that do not require the use of towers or structures, that the applicant can utilize to provide the service; and
- G. The tower is set back at least 110 percent of the height of the tower from any neighboring property in an RD zoning district; and
- H. The tower is set back at least 130 percent of the height of the tower from any neighboring property in a residential zoning district; and
- I. Guys and accessory buildings satisfy the minimum zoning district setback requirements; and
- J. The structure is designed to accommodate co-locations of equipment and attachments with a minimum wind load rated at 130 mph; and
- K. A performance bond is posted in favor of the town to cover the cost of removing the structure if it is abandoned or otherwise violates these land development regulations.

Sec. 3.08. - Same—Increase in sign area.

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article VI, section 2.02, regarding the sign area in the PD, RD, and CPD zoning districts, if the applicant demonstrates that either:

- A. The proposed sign:
 - 1. Is demonstrably more attractive than a sign that could otherwise be constructed in the underlying zoning district; and
 - 2. Is no more than six feet in height; and
 - 3. Is less than 12 square feet in area; or
- B. The sign area of the proposed sign is necessary to convey critical information that will protect the public health and safety.

Sec. 3.09. - Same—Replacement of nonconforming building.

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article IX, section 2.02, regarding the replacement of a nonconforming building, if the applicant demonstrates that:

- A. All or a material part of the nonconforming building has been destroyed by fire, casualty, or other Act of God; and
- B. The building will be replaced with a building that:
 - 1. Is located in either:
 - a. The same location as the building to be replaced, and is designed and configured such that the extent of the prior nonconformity is not increased; or
 - b. A different location than the building to be replaced, and is designed and configured such that the replacement building does not have a greater apparent mass when viewed from public streets or neighboring properties; and either:
 - (1) The extent of the totality of nonconformities of the building to be replaced is reduced in the replacement building, and if an individual nonconformity is increased, the increase is not material; or
 - (2) The extent of the totality of nonconformities of the building to be replaced is unchanged in the replacement building, and a material safety benefit will be realized by the relocation of the building; and

2. Is of the character and architectural style that previously existed unless such character or architectural styles is impracticable due to state or federal regulations; and
- C. The replacement building complies with these land development regulations to the maximum extent possible; and
- D. The replacement building contains no more floor area than the building to be replaced.
- E. The application for approval using alternative development standards is filed within three years of the date on which the destruction occurred.

Sec. 3.10. - Same—Conversion of one nonconforming use to another nonconforming use.

The board of adjustment ~~shall~~ may approve the use of alternative development standards to article IX, section 2.03, regarding the conversion of one nonconforming use to another, if the applicant demonstrates that:

- A. The existing nonconforming use has not been terminated by discontinuance or destruction; and
- B. The proposed use is more compatible with the predominant uses in the zoning district than the existing nonconforming use; and
- C. The proposed use will have no greater adverse effect on the surrounding occupants and properties than the existing nonconforming use, in that:
 1. It will generate the same or lower level of traffic; and
 2. It will have either no impact or a positive impact on surrounding property values; and
 3. It involves the same or lower level of dust, noise, or odors; and
 4. If the existing nonconforming use also involves a nonconforming sign, the nonconforming sign is removed.

Sec. 3.11. - Alternative development standards regarding the approval of accessory uses.

The board of adjustment ~~shall~~ may consider an alternative development standard to approve an accessory use not listed under "Permitted Uses", as detailed in article III, division II, section 2.00.B, division III, section 3.00.B, division IV, section 4.00.B, division

V, section 5.00.B, division VI, section 6.00.B, and division VII, section 7.00.B, if the applicant demonstrates that:

- A. The proposed accessory use will not adversely affect the public interest; and
- B. The proposed accessory use is consistent with the surrounding neighborhood character; and
- C. The visibility of the proposed accessory use from public rights-of-way, adjacent properties, the beach, the ocean and the intracoastal waterway is minimized in a manner that is consistent with the surrounding neighborhood character; and
- D. Proposed screens and buffers are sufficient to ensure compatibility of the proposed accessory use with adjacent properties; and
- E. The location, design and character of the proposed accessory use will not adversely affect adjacent properties; and
- F. The proposed accessory use is designed and located so that all buildings and structures associated with the accessory use are screened from view from adjacent properties and public roads; and
- G. The proposed accessory use will generate the same or lower level of traffic than other permitted accessory uses; and
- H. The proposed accessory use is customarily and typically incidental to and subordinate to the principal use; and
- I. The proposed accessory use will not result in substantial noise, dust, glare, or odor impacts on any other property in the neighborhood where it is to be located, nor shall said use result in such noise, dust, glare or odor impacts greater than those which accompany listed permitted accessory uses.

Section 8. Article X, Division 10, “Development Permits” is hereby amended as follows:

Sec. 10.00 Permitted uses

Public buildings, grounds and facilities related to the provision of public services to the residents of the town are permitted in the PLD District. No more than one wireless communications tower per lot is permitted as an accessory use.

Sec. 10.01 – Prohibited uses.

Any use not specifically permitted in these regulations is prohibited in the PLD district.

Reverse osmosis plants, except if the reverse osmosis plant is approved by the board of adjustment as an accessory use pursuant to the provisions of article X, section 3.13 of the Land Development Regulations.

Sec. 10.02 – Staging plan required, standards.

All applications for a development permit must include a staging plan that demonstrates compliance with the following standards.

- A. Trailers, for purposes of storage or office during development:
 - 1. Are screened from view from contiguous lots and public rights-of-way, and
 - 2. Do not exceed 200 square feet; and
 - 3. Will be removed immediately upon completion of the project or any storm watch condition as issued by the National Weather Service (NWS).
- B. Off-street parking is provided for all vehicles used by any person, firm or corporation involved or engaged in development work on the parcel proposed for development at any given time, and said off-street parking is screened from view from contiguous lots and public rights-of-way.
- C. Materials that are stored on-site are screened from view from contiguous lots and public rights-of-way, and are safely stored and reasonably secured.
- D. Dumpsters and trash receptacles are adequate to prevent trash piles or debris from gathering during the course of construction, and are screened from view from contiguous lots and public rights-of-way, are located so as to minimize the impact of their associated noise, dust, and odors on contiguous lots.
- E. *Fencing.* On all construction sites where work is being performed, the owner shall be responsible for installing a minimum six-foot high chain link fence with an eight-foot gate and screening along the frontage at the road and along neighboring property lines as needed, to shield the work from public view. The fence and screen shall be maintained throughout construction. Signage on the fence is prohibited.
- F. *Vehicle Wheel Cleaning Blanket.* The owner shall be responsible for installing a vehicle wheel cleaning blanket on all unpaved driveways where construction vehicles enter the road. The blanket shall be maintained in good condition throughout construction.
- G. *Construction Gate Keeper.* Where deemed necessary by the Building Official to control access to a site, the owner of a property shall be responsible for retaining a gatekeeper to direct construction traffic on and off the public roads.
- H. *Pest Control.* Commencing with the clearing of a property, the owner shall be

responsible for retaining and maintaining monthly pest control service to prevent disturbance to adjacent properties throughout construction.

- I. Port-a-let Placement. The owner shall be responsible for placing a port-a-let on the property during construction, in a location approved by the Building Official. The Port-a-let shall be screened to prevent public view.

Section 9. Severability. If any section, subsection, sentence, clause, phrase or portion of this ordinance 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 portions thereof.

Section 10. Repeal of laws in conflict. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 11. Effective Date. This ordinance shall take effect upon its execution.

(Continued on next page)

PASSED UPON FIRST READING ON THE 21st DAY OF MARCH 2024. PASSED AND ADOPTED UPON SECOND READING ON THE ____ DAY OF _____ 2024.

(SEAL)

TOWN OF JUPITER ISLAND, FLORIDA

Mayor, Penelope Townsend

Vice Mayor, Marshall Field VI

Commissioner, Anne Scott

Commissioner, Patricia Warner

Commissioner, Joseph Taddeo

ATTEST:

Town Clerk, Kimberly Kogos

ORDINANCE NO. 394

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AMENDING CHAPTER 6, ARTICLE III OF THE TOWN'S CODE OF ORDINANCES PERTAINING TO HOME BASED BUSINESSES; PROVIDING FOR THE AMENDMENT TO ARTICLE III, SECTION 6-56 AND 6-57 AND CREATING A NEW SECTION 6-57 ENTITLED "HOME-BASED BUSINESS"; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Commission of the Town of Jupiter Island, Martin County, Florida (Town) has such powers and authority as conferred upon it by the Florida constitution and Chapter 166, Florida Statutes; and,

WHEREAS, the Town Commission has previously adopted Article III of Chapter 6 of the town's Code of Ordinances (Code) pertaining to occupational licenses, now known as Business Taxes; and,

WHEREAS, the Town's Administrative Official has concluded that it is necessary to incorporate statutory provisions adopted by the Florida Legislature pertaining to home based businesses into the Code.

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

Section 1: The whereas clauses are incorporated herein as the legislative finding of the Town Commission.

Section 2: Sections 6-56 and 6-57 of Article III of chapter 6 of the Code is hereby amended as follows:

ARTICLE III. OCCUPATIONAL LICNESES

Sec. 6-56. Tax for unencumbered businesses.

Any person engaged in any business, profession or occupation, wholly, or in part, within the town not mentioned or covered by section 6-55 shall pay an annual license tax of \$25.00. each license tax imposed by this article is intended to be separate and independent.

Sec. 6-57. Separate types of business. Home-based business subject to tax.

~~Each license tax imposed by this article is intended to be separate and independent.~~

A business is considered a home-based business, and subject to a business tax if it operates in whole or in part, from a residential property and meets the following criteria.

- A. Employees of the business who work at a residential dwelling where a business is being operated, must also reside in the residential dwelling, with the exception of two employees who may live somewhere other than the residence. This is not intended to include any employees of the business that work exclusively remotely.
- B. Parking related to the home-based business' activities shall meet the town's parking requirements for the zoning district in which the business is located and the need for parking generated by the business shall not be greater in volume than normally would be expected at a similar residence where no business is conducted. Vehicles and trailers used in connection with the business shall be parked in legal parking spaces on the property and shall not be located within the right-of-way, pedestrian paths, or any unimproved surfaces of the residential property.
- C. As viewed from the street, the use of residential property shall be consistent and compatible with the uses of the residential areas that surround the property. External modifications made to a residential dwelling to accommodate a home-based business shall conform to the residential character and architectural aesthetics of adjacent properties and the immediate neighborhood. The home-

based business shall not conduct retail transactions on the property other than remote transactions.

D. The activities of the home-based business shall be secondary to the properties use as a residential dwelling.

E. The business activities shall comply with all town regulations with respect to signage and equipment or processes that create noise, vibrations, heat, smoke, dust, glare, fumes or noxious odors. Any town regulations imposed on a home-based business with respect to noise, vibrations, heat, smoke, dust, glare, fumes or noxious odors shall not be more stringent than those regulations or conditions the town applies to a residence where no business is conducted.

F. All business activities shall comply with any relevant local, state and federal regulation with respect to the use storage or disposal of any corrosive, combustible or other hazardous or flammable materials or liquids and shall not be more stringent than those that apply to a residence where no business is conducted.

Section 3. Severability.

If any provision of this Ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provisions or applications, and to this end the provisions of this Ordinance are hereby declared severable.

Section 4. Repeal of Ordinances in Conflict.

All other ordinances of the Town of Jupiter Island, Florida, or parts thereof which conflict with this or any part of this Ordinance are hereby repealed.

Section 5. Codification.

This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Jupiter Island.

Section 6. Effective Date.

This Ordinance shall take effect immediately upon its execution.

**PASSED UPON FIRST READING ON THE 21st DAY OF MARCH 2024. PASSED AND
ADOPTED UPON SECOND READING ON THE ____ DAY OF _____ 2024.**

(SEAL)

TOWN OF JUPITER ISLAND, FLORIDA

Mayor, Penelope Townsend

Vice Mayor, Marshall Field VI

Commissioner, Anne Scott

Commissioner, Patricia Warner

Commissioner, Joseph Taddeo

ATTEST:

Town Clerk, Kimberly Kogos



MEMORANDUM

TO: The Mayor and Town Commissioners
THRU: Robert Garlo, Town Manager *RG*
FROM: Matthew Pazanski, Finance/HR Director *MP*
DATE: March 12, 2024
SUBJECT: Approval of Resolution No. 913 – General Fund Budget Amendment

Background

Staff has prepared the attached budget amendment for items that have come before the Town Commission at previous meetings or are on-going business that arise during the year that affect departmental budgets. These items will require a budget amendment to add additional appropriations to the budget.

The budget amendment includes the following appropriation/expense items including department, description and date presented to the Town Commission.

ADMINISTRATION

1. Public Official Legal Fees (11/17/2023)	\$200,000
2. Administrative Coordinator (New Position)	\$89,000
3. Public Relations (Layman 8/16/2023, Red Banyan 8/16/2023)	\$60,000
4. Lobbyist (Rutledge Ecenia 10/31/2023)	\$34,000
5. Professional Services-Temp Staffing	\$10,000
6. Contracted Services-Information Technology	\$10,000

PUBLIC SAFETY

1. (3) Patrol Vehicles (PY Budgeted Expense)	\$165,435
2. Contracted Services-Information Technology	\$10,000

BUILDING

1. Waterfront Setback Line Study (2/13/2024)	\$368,335
2. Building Department Director (New Position) (9/18/2023)	\$126,500
3. Code Compliance Officer (New Position) (11/17/2023)	\$63,000
4. Legal Fees	\$40,000
5. Vehicle Purchase (2/13/2024)	\$30,000
6. Code Compliance Software/Training	\$8,600
7. Miscellaneous (Decibel Meter, Furniture)	\$7,500

<u>Total Budget Amendment</u>	<u>\$1,222,370</u>
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The increase to the appropriation/expense items will be offset from Revenue sources that include Unassigned Fund Balance Reserves and Building Code Enforcement Restricted Fund Balance.

Recommendation

Staff recommends the Town Commission consider a motion to approve Resolution No. 913 Amending the General Fund Budget for Fiscal Year 2023/24 and providing for an effective date.

RESOLUTION NO. 913

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AMENDING THE GENERAL FUND BUDGET FOR FISCAL YEAR 2023/24; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission of the Town of Jupiter Island, Martin County, Florida on September 21, 2023, held a public hearing as required by Florida Statute 200.065; and in adopting Resolution No. 909 set forth the appropriations and revenue estimate for the General Fund Budget of the Town of Jupiter Island for Fiscal Year 2023/24; and

WHEREAS, the Town Commission of the Town of Jupiter Island, Martin County, Florida finds that it is in the best interest of the Town to amend the Budget for Fiscal Year 2023/24, to reflect amended revenues and expenditures as reflected on Exhibit "A" attached hereto; and

WHEREAS, the Town Commission must take action to put in place a resolution to amend the budget.

NOW, THEREFORE, be it resolved by the Town Commission of the Town of Jupiter Island, Martin County, Florida, as follows:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The Town of Jupiter Island General Fund Budget for the fiscal year commencing October 1, 2023, is hereby amended and adopted pursuant to Exhibit "A" attached hereto and made a part of this resolution.

Section 3. This Resolution shall take effect immediately upon passage and approval by law.

DULY ADOPTED and PASSED on this 21st day of March 2024.

TOWN OF JUPITER ISLAND

Mayor

Vice Mayor

Commissioner

Commissioner

Commissioner

ATTEST:

Town Clerk

Exhibit "A"

**TOWN OF JUPITER ISLAND
FISCAL YEAR 2023/24
GENERAL FUND BUDGET AMENDMENT
MARCH 21, 2024**

<u>ADMINISTRATION:</u>	<u>Debit</u>	<u>Credit</u>
<u>Public Official Legal Fees (11/17/2023)</u>		
Professional Services-Official Legal Fee Reimbursement	\$200,000	
Unassigned Fund Balance		\$200,000
 <u>Administrative Coordinator (New Position)</u>		
Payroll	\$67,700	
Benefits	\$21,300	
Unassigned Fund Balance		\$89,000
 <u>Public Relations (Layman 8/16/2023, Red Banyan 8/16/2023)</u>		
Public Relations	\$60,000	
Unassigned Fund Balance		\$60,000
 <u>Lobbyist (Rutledge Ecenia 10/31/2023)</u>		
Professional Services-Lobbying	\$34,000	
Unassigned Fund Balance		\$34,000
 <u>Professional Services-Temp Staffing</u>		
Professional Services-Business (Temp Staffing)	\$10,000	
Unassigned Fund Balance		\$10,000
 <u>Contracted Services-Information Technology</u>		
Contracted Services-Information Technology	\$10,000	
Unassigned Fund Balance		\$10,000
 <u>PUBLIC SAFETY:</u>		
<u>(3) Patrol Vehicles (PY Budgeted Expense)</u>		
Machinery and Equipment-Police	\$165,435	
Unassigned Fund Balance		\$165,435
 <u>Contracted Services-Information Technology</u>		
Contracted Services-Information Technology	\$10,000	
Unassigned Fund Balance		\$10,000

<u>BUILDING:</u>	<u>Debit</u>	<u>Credit</u>
<u>Waterfront Setback Line Study (2/13/2024)</u>		
Professional Services-Engineering Consultants	\$368,335	
Unassigned Fund Balance		\$368,335
 <u>Building Department Director (New Position) (9/18/2023)</u>		
Payroll	\$100,000	
Benefits	\$26,500	
Unassigned Fund Balance		\$1,265
Building Code Enforcement Restricted Fund Balance		\$125,235
 <u>Code Compliance Officer (New Position) (11/17/2023)</u>		
Payroll	\$41,800	
Benefits	\$21,200	
Unassigned Fund Balance		\$31,500
Building Code Enforcement Restricted Fund Balance		\$31,500
 <u>Legal Fees</u>		
Professional Services-Legal/General	\$40,000	
Unassigned Fund Balance		\$40,000
 <u>Vehicle Purchase (2/13/2024)</u>		
Machinery and Equipment-Vehicle	\$30,000	
Unassigned Fund Balance		\$15,000
Building Code Enforcement Restricted Fund Balance		\$15,000
 <u>Code Compliance Software/Training</u>		
Contracted Services-Information Technology	\$8,600	
Unassigned Fund Balance		\$4,300
Building Code Enforcement Restricted Fund Balance		\$4,300
 <u>Miscellaneous (Decibel Meter, Furniture)</u>		
Other Miscellaneous Charges and Obligations	\$7,500	
Unassigned Fund Balance		\$3,750
Building Code Enforcement Restricted Fund Balance		\$3,750
 TOTAL	<u>\$1,222,370</u>	<u>\$1,222,370</u>

**Town of Jupiter Island
2023-2024 Revenues**

Account Description	Adopted Budget 2023-2024	Amended Budget 3/21/2024 2023-2024	Difference
Ad Valorem	\$9,056,872	\$9,056,872	\$0
Total Other Taxes and Fees	\$318,500	\$318,500	\$0
Total Licenses and Permits	\$850,500	\$850,500	\$0
Total Intergovernmental Revenue	\$164,700	\$164,700	\$0
Total Charges for Services	\$136,000	\$136,000	\$0
Total Fines and Forfeits	\$2,000	\$2,000	\$0
Total Miscellaneous Revenues	\$196,613	\$196,613	\$0
Transfers from Interfunds	\$681,365	\$681,365	\$0
Subtotal Revenues	\$11,406,550	\$11,406,550	\$0
Transfer-Building Department Reserves	\$0	\$179,785	\$179,785
Transfer from Unassigned Reserves	\$335,000	\$1,377,585	\$1,042,585
Total General Fund Revenues	\$11,741,550	\$12,963,920	\$1,222,370

Town of Jupiter Island 2023-2024 Expenditures

Account Description	Adopted Budget 2023-2024	Amended Budget 3/21/2024 2023-2024	Difference
Total Administration - Payroll	\$1,099,645	\$1,167,345	\$67,700
Total Administration - Benefits	\$793,419	\$814,719	\$21,300
Total Administration - Operating	\$1,003,023	\$1,317,023	\$314,000
Subtotal	\$2,896,087	\$3,299,087	\$403,000
Total Administration - Capital	\$20,000	\$20,000	\$0
Total Administration	\$2,916,087	\$3,319,087	\$403,000
Total Public Safety - Payroll	\$2,882,824	\$2,882,824	\$0
Total Public Safety - Benefits	\$1,027,797	\$1,027,797	\$0
Total Public Safety - Operating	\$1,372,932	\$1,382,932	\$10,000
Subtotal	\$5,283,553	\$5,293,553	\$10,000
Total Public Safety - Capital	\$353,181	\$518,616	\$165,435
Total Public Safety	\$5,636,734	\$5,812,169	\$175,435
Total Building - Payroll	\$374,354	\$516,154	\$141,800
Total Building - Benefits	\$145,582	\$193,282	\$47,700
Total Building - Operating	\$233,554	\$657,989	\$424,435
Subtotal	\$753,490	\$1,367,425	\$613,935
Total Building - Capital	\$10,000	\$40,000	\$30,000
Total Building Department	\$763,490	\$1,407,425	\$643,935
Total Public Works - Payroll	\$718,564	\$718,564	\$0
Total Public Works - Benefits	\$437,068	\$437,068	\$0
Total Public Works - Operating	\$779,607	\$779,607	\$0
Subtotal	\$1,935,239	\$1,935,239	\$0
Total Public Works - Capital	\$490,000	\$490,000	\$0
Total Public Works	\$2,425,239	\$2,425,239	\$0
Total General Fund Expenditures	\$11,741,550	\$12,963,920	\$1,222,370

RESOLUTION NO. 914

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, AMENDING RESOLUTION NO. 912 DECLARING ZONING IN PROGRESS RELATING ONLY TO APPLICATIONS FOR DEVELOPMENT PERMITS FOR ANY NEW CONSTRUCTION EFFECTED BY THE LOCATION OF THE TOWN'S WATERFRONT SETBACK LINE ALONG THE ATLANTIC OCEAN; REQUIRING THAT NO NEW APPLICATIONS FOR DEVELOPMENT PERMITS BE ACCEPTED DURING THE ZONING IN PROGRESS PERIOD ESTABLISHED HEREIN; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Commission adopted Resolution No. 901 declaring Zoning in Progress on January 9, 2024, requiring that no applications for development permits be accepted during the period that zoning in progress is in effect; and,

WHEREAS, the Town Commission amended Resolution No. 901 through the adoption of Resolution No. 912 on February 13, 2024, allowing for certain exceptions and waivers for further consideration of development permit applications by the Town; and,

WHEREAS, the study will be limited to that portion of the Waterfront Setback Line established along the Atlantic Ocean as demarcated in Exhibit "C" of Appendix A of the Town's Land Development Regulations and, as such, will not include that portion of the Waterfront Setback Line demarcated along the intracoastal waterway; and,

WHEREAS, the Town Commission recognizes that certain repair/replacement activities and interior renovations will not conflict with the intended purpose of the study of the Waterfront Setback Line; and,

WHEREAS, the Town Commission declared zoning in progress so as to allow the completion of the study and to amend any land development regulations deemed necessary by the Commission resulting from the study;

NOW, THEREFORE, be it resolved by the Town Commission as follows:

Section 1. Zoning in progress is hereby in effect through and including March 1, 2025, unless earlier rescinded, so as to allow sufficient time for the study of the location of the waterfront setback line to be completed and for any amendments to the Town's land development regulations deemed necessary as a result of the study.

Section 2. So as not to frustrate the purposes of the study, no application for development permits shall be accepted and no development permits shall be issued by the Town for properties which, in whole or in part, are subject to the waterfront setback line located along the Atlantic Ocean except as authorized by the Town.

Section 3. Applications for development permits for properties that are not subject to the waterfront setback line along the Atlantic Ocean, and those applications received by the Building Department prior to the declaration of zoning in progress through the passage of Resolution No. 901 on January 9, 2024, are exempt from the restrictions set forth herein.

Section 4. Applications for repair/replacement activities, ADA accommodations, interior renovations for properties that do not alter the location, size, and footprint of a structure subject to the waterfront setback line may be reviewed by the Building Department Director for administrative approval during the period of Zoning In Progress.

Section 5. The Town Commission has the authority, prior to the expiration of Zoning in Progress, to waive Zoning in Progress for applications with good cause shown.

PASSED AND ADOPTED by the Town Commission of the Town of Jupiter Island this 21st day of March 2024.

TOWN OF JUPITER ISLAND

Attest:

Penelope Townsend, Mayor

Kimberly Kogos, Town Clerk

Marshall Field VI, Vice-Mayor

**Approved as to Form and
Legal Sufficiency:**

Anne Scott, Commissioner

Thomas J. Baird, Town Attorney

Joseph Taddeo, Commissioner

Patricia Warner, Commissioner

Resolution No. 914
Page 2 of 2

RESOLUTION NO. 914

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, AMENDING RESOLUTION NO. 912 DECLARING ZONING IN PROGRESS RELATING ONLY TO APPLICATIONS FOR DEVELOPMENT PERMITS FOR ANY NEW CONSTRUCTION EFFECTED BY THE LOCATION OF THE TOWN'S WATERFRONT SETBACK LINE ALONG THE ATLANTIC OCEAN; REQUIRING THAT NO NEW APPLICATIONS FOR DEVELOPMENT PERMITS BE ACCEPTED DURING THE ZONING IN PROGRESS PERIOD ESTABLISHED HEREIN; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Commission adopted Resolution No. 901 declaring Zoning in Progress on January 9, 2024, requiring that no applications for development permits be accepted during the period that zoning in progress is in effect; and,

WHEREAS, the Town Commission amended Resolution No. 901 through the adoption of Resolution No. 912 on February 13, 2024, allowing for certain exceptions and waivers for further consideration of development permit applications by the Town; and,

WHEREAS, the study will be limited to that portion of the Waterfront Setback Line established along the Atlantic Ocean as demarcated in Exhibit "C" of Appendix A of the Town's Land Development Regulations and, as such, will not include that portion of the Waterfront Setback Line demarcated along the intracoastal waterway; and,

WHEREAS, the Town Commission recognizes that certain repair/replacement activities and interior renovations will not conflict with the intended purpose of the study of the Waterfront Setback Line; and,

WHEREAS, the Town Commission wishes to extend zoning in progress so as to allow the completion of the study and to amend any land development regulations deemed necessary by the Commission resulting from the study;

NOW, THEREFORE, be it resolved by the Town Commission as follows:

Section 1. Zoning in progress is hereby extended through and including March 1, 2025, unless earlier rescinded, so as to allow sufficient time for the study of the location of the waterfront setback line to be completed and for any amendments to the Town's land development regulations deemed necessary as a result of the study to be adopted.

Section 2. So as not to frustrate the purposes of the study, no application for development permits shall be accepted and no development permits shall be issued by the Town for properties which, in whole or in part, are subject to the waterfront setback line located along the Atlantic Ocean except as authorized by the Town as enumerated herein.

Section 3. Applications for development permits for properties that are not subject to the waterfront setback line along the Atlantic Ocean, and those applications for impact review approved by the Impact Review Committed prior to the declaration of zoning in progress through the passage of Resolution No. 901 on January 9, 2024, are exempt from the restrictions set forth herein.

Section 4. Applications for repair/replacement activities and interior renovations for properties that do not alter the location, size, and footprint of a structure subject to the waterfront setback line may be reviewed by the Building Department Director for administrative approval during the period of Zoning In Progress.

Section 5. The Town Commission has the authority, prior to the expiration of Zoning in Progress, to waive Zoning in Progress for applications with good cause shown.

PASSED AND ADOPTED by the Town Commission of the Town of Jupiter Island this 21st day of March 2024.

TOWN OF JUPITER ISLAND

Attest:

Penelope Townsend, Mayor

Kimberly Kogos, Town Clerk

Marshall Field VI, Vice-Mayor

**Approved as to Form and
Legal Sufficiency:**

Anne Scott, Commissioner

Thomas J. Baird, Town Attorney

Joseph Taddeo, Commissioner

Patricia Warner, Commissioner



TOWN OF JUPITER ISLAND

AFFIDAVIT

ACKNOWLEDGING CONFLICT OF INTEREST AND RESPONSIBILITY TO RESIGN

Florida ethics rules require individuals to recuse, step down or decline appointment if the individual or his/her immediate family may receive a benefit or loss of any kind from a specific decision or the decisions our Board or Commission makes.

I recognize that I have a legal and ethical obligation to disclose any potential or actual conflicts of interest as soon as I become aware of them. This disclosure shall be made to the appropriate authorities within [Organization/Agency Name] to facilitate an objective assessment of the situation and determine the appropriate course of action.

Furthermore, I acknowledge that in the event a conflict of interest arises, I am obligated to take immediate steps to resolve the conflict in a manner consistent with applicable laws and regulations. If resolution is not possible or would be insufficient to eliminate the conflict, I understand and accept my duty to promptly tender my resignation from my appointed/elected position to prevent any further compromising of the organization's mission or the public's trust.

I affix my signature below as a testament to my understanding of these obligations and my willingness to abide by them.

Print Name

Signature

**Board/Committee Reappointments and Appointments
March 21, 2024**

Board of Adjustment

Reappointments – Term ending March 2026

- Marjorie Graham, Chair
- High O’Kane
- Stephanie Flinn, Alternate

Impact Review Committee

Reappointments – Term ending March 2026

- Judy Holden, Vice Chair
- Val McNeely
- Eleanor Seaman, Alternate
- Marshall Field V, Alternate

Current Vacancies

- Member (Dirk Van Doren)
- Alternate (Stan Chatham)

Local Planning Agency

Reappointments – Term ending March 2026

- Laurie Gaylord
- Jim Hauslein, Alternate
- Cynthia Keegan, Alternate

Grievance Resolution Board

Reaffirm – Term ending March 2025

- Marc Gaylord, Alternate
- Harry Rhoads, Alternate

ORDINANCE NO. _____

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AMENDING APPENDIX A OF THE CODE OF ORDINANCES PROVIDING FOR THE AMENDMENT OF ARTICLE X, DIVISION 8 REGARDING APPEALS; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Commission of the Town of Jupiter Island, Martin County, Florida (Town Commission) recognizes its responsibility to the elected and appointed officials serving the Town; and,

WHEREAS, the Town Commission has determined that it is appropriate to amend Appendix A of the Town's Code of Ordinances to provide that an appeals of the decisions of administrative officials are for determination by the Town Commission; and,

WHEREAS, the Town commission has determined that it is appropriate to amend Appendix A of the Town's Code of Ordinances to provide that any affected person may take an appeal of the decision of an administrative official, the Board of Adjustment, or the Impact Review Committee; and

WHEREAS, the Town Commission has determined that it is appropriate to amend Appendix A of the Town's Code of Ordinances to provide that the standard of review of any appeals of the decisions of administrative officials, the Board of Adjustment or the Impact Review Committee shall be de novo.

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

Section 1: The whereas clauses are incorporated herein as the legislative findings of the Town Commission.

Section 2. The Town Commission hereby amends Article X, Division 8, Sections 8.00, 8.01, 8.02 and 8.03 of Appendix A of the Town of Jupiter Island's Code, which contains the Town's Land Development Regulations, as follows:

ARTICLE X. DEVELOPMENT REVIEW AND APPROVAL: STANDARDS AND UNIFORM PROCEDURES

DIVISION 8. - APPEALS

Sec. 8.00. - Authority and purpose.

A. ~~The board of adjustment~~ town commission shall ~~is authorized to~~ hear appeals from any requirement, decision or determination made by the administrative official, including interpretations, approval or denial of applications, conditions of development approval, and decisions made with regard to the enforcement of these regulations.

B. The town commission is authorized to:

- 1.Hear appeals from decisions of the board of adjustment; and
- 2.Hear appeals from decisions of the impact review committee.

Sec. 8.01. - By whom taken.

Any affected person who is aggrieved by a decision or interpretation by the administrative official, or a decision of the impact review committee or board of adjustment, may seek review of such decision or interpretation pursuant to this division. An ~~aggrieved~~ affected person shall mean the applicant or any person owning property or residing in the town ~~noticed of the application pursuant to code~~ who made an appearance in person or in writing in regard to ~~the initial~~ an application.

Sec. 8.02. - Appeal period.

All appeals shall be filed in writing within 30 days after rendition of the order, requirement, decision, or determination from which such appeal is taken, or the right to appeal shall be barred. An order shall be considered rendered for purposes of an appeal from the administrative official on the date the administrative official makes a determination in writing relating to the matter under appeal and, in the case of an appeal from the impact review committee or board of adjustment, the order shall be considered rendered on the date ~~on which the decision or determination is made~~ and approved by motion by the impact review committee or board of adjustment's written development order.

Sec. 8.03. - Review.

Appeals filed pursuant to this section shall include any information presented for consideration to the administrative official, board of adjustment, or impact review committee, but may also include any new facts or other information for consideration by the town commission and set forth the alleged inconsistency or non-conformity with procedures or criteria set forth in this chapter. Appeals shall be filed on forms provided by the town. The ~~board of adjustment and the~~ town commission shall decide an appeal within 60 days of the filing of such appeal, unless an extension of time is consented to by the applicant. The ~~concurring~~ affirmative vote of three-fifths of the fully constituted members of the ~~board of adjustment or the town commission, whichever shall be the appellate body,~~ shall be necessary to reverse or modify any administrative decision or development order, requirement, decision or determination. Appeals filed pursuant to this section shall ~~be based on the record of the proceedings below and shall not~~ may be presented de novo. The time allotted for presentation of an appeal shall be determined by the mayor, chairperson. The commission shall have the authority to render a final decision in regard to the ~~matter~~ development order being heard appealed or in its sole discretion may remand the matter back to the body from which the appeal was taken with such direction from the commission it deems appropriate.

Section 3. Severability.

If any provision of this Ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provisions or applications, and to this end the provisions of this Ordinance are hereby declared severable.

Section 4. Repeal of Ordinances in Conflict.

All other ordinances of the Town of Jupiter Island, Florida, or parts thereof which conflict with this or any part of this Ordinance are hereby repealed.

Section 5. Codification.

This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Jupiter Island.

Section 6. Effective Date.

This Ordinance shall take effect immediately upon its passage and approval, as provided by law.

PASSED UPON FIRST READING THE ____ DAY OF _____, 2024.

PASSED UPON SECOND READING THE ____ DAY OF _____, 2024.

Mayor, Penelope Townsend

Vice-Mayor, Marshall Field VI

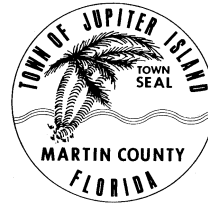
Commissioner, Anne Scott

Commissioner, Patricia Warner

Commissioner, Joseph Taddeo

Attest:

Town Clerk, Kimberly Kogos



Memorandum

To: Mayor & Town Commission

From: R. Garlo, Town Manager

Date: March 4, 2024

Re: Engagement Letter with Lawson Huck Gonzalez, PLLC

At the June 2023 Commission meeting, the Town Commission authorized entering into an engagement with Paul Huck of Lawson Huck Gonzalez, PLLC. The engagement between the Town and Mr. Huck was for legal services.

While, at the time, that engagement never came to fruition, I now have a proposed engagement letter from Jason Gonzalez of that same law firm.

The scope of the engagement will be to provide outside litigation counsel services.

Please see attached engagement letter.

A motion is needed authorizing the Town Manager to sign the letter.

Building Department Report

February 2024

Town of Jupiter Island Commission

The building department is in the process of reorganizing. We have developed revised standards for development review and an in-progress schedule for DRC, IRC, BOA, and building applications, which also details those effected by the Zoning in Progress. (both attached)

A report on building permit fees by type and the construction value of those permits is included. We have changed our reporting system from the fiscal year to calendar year for clarity.

Also included is our old system Code Compliance Report with the number and type of violations found and their resolution. Recently our staff completed a two-day web seminar on a new automated Code Compliance System capable of producing various reports upon request. Future reports will be developed with the new system.

The building department staff have worked as a team to create these reports and to help serve the public more efficiently.

Respectfully submitted,


Catherine Harding

Development Review Procedures

To be filed by authorized applicant along with appropriate fee; three hard copies of submittal package with 24x36 signed and sealed plan sets, and one digital (disk) copy to be received.

The application must be deemed competent and complete to be processed and date stamped received by the Building Department.

Determination by Administrative Official for type of review required: (within 5 business days)

1. Administrative Review by Administrative Official.
2. Impact Review Committee
3. Board of Adjustment
4. Town Commission

Development Review Committee Reports: (Due within 10 business days after notice to review) Applicant response to DRC comments will be processed when received and notification of final approval and referral to the IRC will follow. The following are LDR items to be addressed:

Planning and Zoning: Ruben Cruz

Review for compliance with Article III. Zoning Districts, for the district the property is located and Article IV. Supplemental Regulations of the LDR's, further confirm that:

- a. The proposed development will not adversely affect the public interest.
- b. The proposed development is consistent with the surrounding neighborhood character.
- c. The visibility of the proposed development from the public right-of-way, adjacent properties, the beach, the ocean, and the intercoastal waterway is minimized in a manner that is consistent with the surrounding neighborhood character.
- d. The development is designed and located to screen from view from adjacent properties.
- e. The location, design and character of lighting and sound will not adversely affect adjacent properties.

Engineer, Public Works, SMRU: Stuart Trent

- a. The proposed stormwater management system is sufficient to prevent runoff from adversely affecting adjacent properties.
- b. Review for site work.

Landscape: King Tree: Brian Fischer

- a. Proposed screens and buffers should be sufficient to ensure compatibility of uses and buildings with adjacent properties.
- b. Landscape Buffers along lot lines should minimize the visual effect of structures from adjoining properties.
- c. The landscape treatment along the front lot line should be comparable to the character and quality of the streetscape along lot frontage on the same public road for 1,000 feet in both directions.
- d. Landscape on lot frontage should be equal to lot frontage 1,000 feet in both directions. Landscape should be planted as close to the right-of-way as practicable and should include shrubs, hedges and/or plant clusters which will provide effective screening of all buildings on the lot.
- e. Site triangles should be provided 15 feet in each direction at the driveway entrance to the road.

Public Safety, Police, and Fire: Chief Michael Ewing, Frank Lasaga

- a. The proposed ingress and egress are functionally adequate regarding vehicular and pedestrian safety, separation of automotive traffic, traffic flow and control, provision of service, servicing of utilities, refuse collection, and access in case of fire, catastrophe, or emergency.

DEP/CCCL: John Duchock

Note: The intent of this checklist is to allow applicants to review and anticipate what may be required by the Florida Department of Environmental Protection if a Coastal Construction Control Line (CCCL) permit is required. Applicants should engage with qualified professionals when seeking a CCCL Permit. Per the Town's Land Development Regulations (Art. XVII, Div. 3, Section 3.00, Ch. 1, Section 104.7), if required, a CCCL permit shall be obtained by the applicant and provided to the Town prior to issuance of a Town building permit.

Provide Plans showing the following:

- Project Description (Development and Activities Requiring a CCCL Permit)
- The location of Coastal Construction Control Line (CCCL).
- The location of Frontal Dune.
- The location of the seasonal high-water line.
- The location of the 30-yr erosion projection line.
- 100-yr Storm Flood Elevation and 100-yr Storm Grade Elevation or provide 100-yr elevation certificate. (Zone X/Zone VE El. X')
- PE/Architect Certification of meeting standards of Florida Building Code, Section 3109.
- Finished Floor Lowest Member above 100-yr Storm Elevation (+XX.XX' NAVD per sheet XX.)

- Foundation modification, if applicable.
- Footprint change or expansion, if applicable.
- Excavation of beach compatible sand, if applicable.
- Primary frontal dune changes (including revegetation), if applicable.
- Beach access or dune crossover structure, if applicable.
- List of exempt activities.
- List of major activities seaward of CCCL.
- List of minor activities seaward of CCCL.
- List of proposed landscape vegetation and native dune plant species list.
- Offset distance (ft) of proposed activities from frontal dune.
- Sea Turtle considerations including lighting specifications.

Coastal Armoring and Protection:

- Are there any existing coastal armoring or protection structures? Are existing coastal structures certified to withstand a 100-year storm event?
- Are existing coastal structures to be altered and/or replaced with new structures?
- Provide a basis for engineering design for all proposed coastal armoring structures, including design water surface elevations, proposed grades, design wave conditions, scour protection, geotechnical analyses, etc.

Application Date	Address	Application Type	Scope	Status	Action	Permit Issued
09/27/2022	310 SB	Permit	New Pool Construction	Permit On Hold	DEP Approval Needed	
12/29/2022	332 SB	Permit	New SFD	Permit On Hold	DEP Approval Needed	
02/14/2023	310 SB	Permit	New Beach House Construction	Permit On Hold	DEP Approval Needed	
03/10/2023	322 SB	Permit	New Beach Cottage	Permit On Hold	DEP Approval Needed	
03/31/2023	306 SB	Permit	New Beach House	On Hold	DEP Approval Needed	
03/16/2023	219 SB	IRC	Guest	IRC Approved- 06/01/23		07/24/2023
05/17/2023	252 SB	IRC	Partial Demo	On Hold- per Applicant		
06/02/2023	103 NB	DRC	Demo/New construction	Comments Addressed		
**06/14/2023 (TC Zip Waiver Granted)	89 SB	IRC	Demo	IRC Approved- 10/05/2023		
06/16/2023	32 SB	IRC	New Construct	IRC Approved- 08/03/23		Pending Permit Corrections
ZIP						
08/16/23- IRC Approved						
06/16/2023	252 SB	IRC	Landscape	IRC Approved- 10/05/23		01/04/2024
07/17/2023	512 SB	IRC	Demo	IRC Approved- 10/05/23	Completed	10/09/2023
09/15/2023	509/511 SB	IRC	New Construct	IRC Approved- 11/02/2023	No Permit Submittal Due to Zip **Zip	

Application Date	Address	Application Type	Scope	Status	Action	Permit Issued
10/16/2023	67 NB	IRC	New Construct	IRC Approved- 12/07/2023	Waiver Submitted to TC 03/07/24	
10/16/2023	103 NB	BOA	Fill/IMP	Pending BOA Meeting/Approval	No Permit Submittal Due to Zip **Zip Waiver Submitted to TC 03/05/2024	
10/16/2023	103 NB	IRC	New Construction- Pending BOA Approval	Pending IRC Meeting/Approval	On Hold Due to ZIP **Zip Waiver Submitted to TC 03/05/2024	
11/15/2023	41 NB	IRC	Renovate Existing Structure	IRC Approved- 01/04/2024	Waiting on Permit	Interior Demo 01/24/2024
11/15/2023	619 SB	IRC	New pool, hardscape, buffer	IRC Approved- 01/04/2024	Waiting on Permit	
11/16/2023	197 SB	IRC	Change roof style- square of portion of existing residence	IRC Approved- 01/04/2024	Waiting on Permit **Zip Waiver Submitted to TC 03/07/2024	
11/16/2023	185 SB	DRC	New Construct	Comments Addressed		
12/11/2023	429 SB	DRC	Unenclosed Covered Spaces	Comments to be Addressed by Applicant	On Hold Due to ZIP **Zip Waiver Submitted to TC 03/05/2024	

Application Date	Address	Application Type	Scope	Status	Action	Permit Issued
12/11/2023	77 SB	DRC	Guest House Addition	Comments- Revised Plans to be reviewed by Staff	On Hold Due to ZIP ** Zip Waiver Submitted to TC 03/05/2024	
12/14/2023	87 Links	DRC	Demo & New	Comments to be Addressed by Applicant		
12/15/2023	400 SB	DRC	Demo & Construct New	Comments- Revised Plans to be reviewed by Staff		
12/15/2023	512 SB	DRC	New Construct	Comments to be Addressed by Applicant		
**12/15/2023 (TC Zip Waiver Granted)	185 SB	IRC	New Construct	Pending IRC Meeting	To be Heard 04/04/24	
01/16/2024	77 SB	IRC	Guest House Addition	On Hold	On Hold Due to ZIP **Zip Waiver Submitted to TC 03/05/2024	
01/16/2024	429 SB	IRC	Unenclosed Covered Spaces	On Hold	On Hold Due to ZIP **Zip Waiver Submitted to TC 03/05/2024	
01/16/2024	400 SB	IRC	Demo & Construct New	On Hold		
02/14/2024	1 Estrada	Administrative Approval	New RO Well	Administrative Approval	21-day Mailing	
02/15/2024	512 SB	IRC	New Construct	On Hold		

Revised 03/12/2024

DRC, IRC, BOA – Applications

Application Affected by ZIP

Application Date	Address	Application Type	Scope	Status	Action	Permit Issued
**02/15/2024 (TC Zip Waiver Granted)	185 SB	BOA	Level surface- cut fill (no new fill) to even previous fill area	Pending BOA Meeting	To be heard 03/28/24	
02/15/2024	8 Isle Ridge	BOA	Install gate along ROW	Pending BOA Meeting	To be heard 03/28/24	
02/15/2024	8 Isle Ridge	IRC	Install gate	Pending BOA approval	To be heard 04/04/24	
02/15/2024	252 SB	BOA	Coquina Wall Gap, Move Gate	Pending BOA Meeting	To be heard 03/28/24	
02/15/2024	252 SB	IRC	Install wall, Move Gate	Pending BOA approval	To be heard 04/04/24	
**02/20/2024 (TC Zip Waiver Granted)	89 SB	DRC	New Construct, Guest house	In Review with Staff		
03/04/2024	488 SB	IRC	Gate, hardscape/landscape	Received		
03/07/2024	15 SB	None Submitted	Renovations & Addition		**Zip Waiver Submitted to TC 03/07/2024	

Revised 03/12/2024

Page 4 of 4



03/07/2024

Monthly Building Permits Issued

A/C Change Out						
Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11602	MS. MARISSA JOHNSON	130 N BEACH RD	35-38-42-004-023-00030-0	\$2,500.00	\$54.00	\$54.00
P11604	ILENE GIUSFREDI TRUST	390 S BEACH RD	35-38-42-017-000-00030-3	\$8,505.00	\$174.65	\$174.65
P11541	ROSS SAMUEL B II & SUSAN S	424 S BEACH RD	35-38-42-002-136-00948-3	\$7,474.00	\$153.72	\$153.72
P11610	KATHERINE FIELD STEPHEN	433 S BEACH RD	35-38-42-023-000-00030-5	\$6,898.00	\$142.03	\$142.03
Total Fees For Type:				\$524.40		
Total Construction Value For Type:				\$25,377.00		
Total Permits For Type:				4		
Dock, Boatlift, Dune Cross, SW						
Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11574	WEST ALFRED	450 S BEACH RD	35-38-42-002-142-01000-4	\$39,460.00	\$808.93	\$808.93
Total Fees For Type:				\$808.93		
Total Construction Value For Type:				\$39,460.00		
Total Permits For Type:				1		
Electric						
Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11601	MR. & MRS. GRIFFIN SCHROED	63 N BEACH RD	35-38-42-004-000-02490-7	\$3,500.00	\$74.00	\$74.00
P11606	JUPITER ISLAND LLC	2 S BEACH RD	35-38-42-009-083-00150-3	\$2,300.00	\$50.00	\$50.00
P11605	LANGDON VISTA LLC	185 S BEACH RD	35-38-42-009-128-01300-3	\$1,500.00	\$34.00	\$34.00

Total Fees For Type: \$158.00

Total Construction Value For Type: \$7,300.00

Total Permits For Type: 3

Fence, Walls, Gates

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11599	DE VINK, LODEWIJK JR (TR)	123 S BEACH RD	35-38-42-009-105-00050-5	\$500.00	\$29.00	\$29.00

Total Fees For Type: \$29.00

Total Construction Value For Type: \$500.00

Total Permits For Type: 1

New Pool

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11597	202 WEDGE LLC	202 S BEACH RD	35-38-42-009-122-00960-9	\$139,230.00	\$2,854.22	\$2,854.22

Total Fees For Type: \$2,854.22

Total Construction Value For Type: \$139,230.00

Total Permits For Type: 1

Utility

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11611	TOWN OF JUPITER ISLAND	COMCAST	99-99-99-999-999999-9	\$0.00	\$0.00	\$0.00

Total Fees For Type: \$0.00

Total Construction Value For Type: \$0.00

Total Permits For Type: 1

Windows, Doors, Shutters, Misc

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11598	MR. ELLIOT CONWAY	240 S BEACH RD	35-38-42-010-000-00130-9	\$12,350.00	\$253.17	\$253.17
P11600	BULLEN JOYCE (L/E)	414 S BEACH RD	35-38-42-002-134-00912-0	\$7,965.00	\$163.69	\$163.69

Total Fees For Type:
\$416.86

Total Construction Value For Type:
\$20,315.00

Total Permits For Type:
2

Report Summary

Population: All Records
Permit.DateIssued in <Previous month>
[02/01/24 - 02/29/24]

Grand Total Fees:
\$4,791.41

Grand Total Construction Value:
\$232,182.00

Grand Total Permits:
13



Permits Finaled

03/07/2024

A/C Change Out

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11602	MS. MARISSA JOHNSON	130 N BEACH RD	35-38-42-004-023-00030-0	\$2,500.00	\$54.00	\$54.00
P11604	ILENE GIUSFREDI TRUST	390 S BEACH RD	35-38-42-017-000-00030-3	\$8,505.00	\$174.65	\$174.65

Total Fees For Type: \$228.65
Total Construction Value For Type: \$11,005.00
Total Permits For Type: 2

Alteration - No Area Increase

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11167	GARY E. HENDRICKSON TRUS	144 N BEACH RD	35-38-42-033-000-00010-0	\$100,000.00	\$2,050.00	\$2,050.00
P11466	SEASIDE PARTNERS LLC	2 CLEARVIEW AVE	35-38-42-005-061-00060-2	\$139,951.00	\$2,869.00	\$2,869.00

Total Fees For Type: \$4,919.00
Total Construction Value For Type: \$239,951.00
Total Permits For Type: 2

Dock, Boatlift, Dune Cross, SW

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11474	SOS PROPERTY LIMITED	318 S BEACH RD	35-38-42-002-120-000650-5	\$144,110.00	\$2,954.25	\$2,954.25

Total Fees For Type: \$2,954.25
Total Construction Value For Type: \$144,110.00

Total Permits For Type: 1

Gas

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11569	FRIDHOLM ROGER	16 N BEACH RD	35-38-42-004-003-00010-6	\$5,436.22	\$112.72	\$112.72

Total Fees For Type: \$112.72
Total Construction Value For Type: \$5,436.22
Total Permits For Type: 1

Mechanical/Air Conditioning

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P9649		433 S BEACH RD	35-38-42-023-000-00030-5	\$7,447.00	\$172.58	\$172.58

Total Fees For Type: \$172.58
Total Construction Value For Type: \$7,447.00
Total Permits For Type: 1

New Main Residence w/ Accessory Structure

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P10947	JUPITER ISLAND COMPOUND	310 S BEACH RD	35-38-42-002-119-000650-7	\$8,694,221.53	\$198,821.93	\$198,821.93

Total Fees For Type: \$198,821.93
Total Construction Value For Type: \$8,694,221.53
Total Permits For Type: 1

Plumbing

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11100	Mr George Benington	264 S BEACH RD	35-38-42-002-112-00450-4	\$13,000.00	\$266.50	\$266.50

Total Fees For Type: \$266.50
Total Construction Value For Type: \$13,000.00
Total Permits For Type: 1

Pool Renovation/Repair

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11452	JEAN N. CALHOUN	76 GOMEZ RD	35-38-42-045-000-00010-0	\$54,600.00	\$1,119.30	\$1,119.30

Total Fees For Type: \$1,119.30
Total Construction Value For Type: \$54,600.00
Total Permits For Type: 1

Roof

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P8717		111 GOMEZ RD	35-38-42-009-101-00120-0	\$8,300.00	\$192.35	\$192.35

Total Fees For Type: \$192.35
Total Construction Value For Type: \$8,300.00
Total Permits For Type: 1

Small Roof Project

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11591	WELLIN, ARIANE	80 GOMEZ RD	35-38-42-009-095-00010-7	\$4,000.00	\$84.00	\$84.00

Total Fees For Type: \$84.00
Total Construction Value For Type: \$4,000.00
Total Permits For Type: 1

Windows, Doors, Shutters, Misc

Permit #	Owner	Address	PIN	Construction Value	Fee Total	Amount Paid
P11584	ELIZABETH MUNRO	55 N BEACH RD	35-38-42-004-000-02460-3	\$3,724.00	\$78.48	\$78.48
P11506	98 NORTH BEACH ROAD REV	98 N BEACH RD	35-38-42-004-018-00010-4	\$99,898.00	\$2,047.91	\$2,047.91
P11598	MR. ELLIOT CONWAY	240 S BEACH RD	35-38-42-010-000-00130-9	\$12,350.00	\$253.17	\$253.17
P11516	COLLIER JUPITER LLLP	330 S BEACH RD	35-38-42-002-122-00681-4	\$32,947.00	\$675.41	\$675.41

Total Fees For Type: \$3,054.97

Report Summary

Population: All Records
Permit.DateFinaled in <Previous month>
[02/01/24 - 02/29/24]

Total Construction Value For Type: \$148,919.00
Total Permits For Type: 4

Grand Total Fees: \$211,926.25
Grand Total Construction Value: \$9,330,989.75
Grand Total Permits: 16

CODE COMPLIANCE CASES 2024

CASE #	DATE	ADDRESS	TYPE OF COMPLAINT	POINT OF CONTACT	DATES OF SITE VISITS	ACTIONS	PHOTOS IN FILE	DATE LETTER SENT	RESOLVED
24-000	1/26/2024	1 BRIGHTVIEW AVE	INVISIBLE FENCE, DRYWALL, NIS AIR	NEW CONSTRUCTION	01/26/2024	NO ISSUES			PERMITS
24-001	2/21/2024	515 SB	AREA NEEDS MAINTENANCE	BONNIE	2/26/2024	landscaper are out there today	PHOTOS		2/24/2024 - BUSHES TRIMMED
24-002	1/26/24	154 SB	NOTICED COOKS CONSTRUCTION	NO WORK BEING DONE	1/26/2024	NO ISSUES			
24-003	3/2/2023	21 SB	Neighbor Maria 17 NB complained they installed lights next door that are bright, on all night and shining onto her property.	OWNER: Mrs. Crowe and CARETAKER STEVE @RFG 772-263-9343	2/8/2024	3/23/23 spoke to Mrs. Crowe - will pull a permit. 04/06/23 Permit pulled and cancelled due to owner unwilling to put lighting into compliance. I called CARETAKER STEVE @RFG 772-263-9343, he said they had a company install low voltage lighting. 2/6/24 I spoke with Mrs. Crowe who advised that she would take care of it and lower landscape lighting. I also spoke with the care taker who advised he would look at the lights		Sent Code Violation letter on 3/6/23. Follow up on 4/6/23.	Caretaker Steve has turned off beach lights for season.
24-004	1/26/2024	55 Links	LOUD NOISE COMING FROM THIS CONSTRUCTION SITE	EMAILED GC AND CODE OFFICER WENT TO SITE TO OBSERVE AND SPEAK TO SITE PM.	1/29/2024 * 02/05/2024*02/12/2024* 02/19/2024*0223/2024	spoke with subcontractors Pat J Oldfield Inc CBC1262865 ph561)746-5305 about saws he will STOP SPOKE WITH NORTH A ATLANTIC USING A JACK HAMMER ELECTRIC. I have gone by every week several time	PHOTOS		WILL WATCH
24-005	1/28/2024	330 SB	WOOD FENCE FALLING DOWN	PROPERTY MANAGER: DO HUY PH 341-0734	1/29/2024	FIXED AND GETTING ESTIMATES FOR REPLACEMENT	PHOTOS		SPOKE TO MR. DO WILL TAKE CARE OF IT
24-006	1/29/2024	224 SB	WOODEN FENCE NEEDS REPAIR	Jason779-6573	2/5/24 AND 2/9/24	2/6/24:TOOK DOWN THE FENCE	PHOTOS		YES - PHOTOS/WILL TAKE DOWN
24-007	1/29/2024	45 NB	DEAD PALM TREE IN VACANT LOT	cleared lot	2/28/2024		PHOTOS		
24-008	1/31/2024	318 SB	(large crane) building dock	CONSTRUCTION TECHNOLOGY 561)346-3503	2/1/2024	no pilings - crane left the area - spoke with Syd will have the barge out today. Just put rubber caps on pilings			NO ISSUE DUE TO SPECIAL EXCEPTION AND WORK IS PERMITTED
24-009	1/31/2024	59 LINKS	NOISE COMPLAINT CHAINSAW	BLUEWATER LANDSCAPING	1/31/2024	TRIMMING PALM TREES WITH CHAINSAW	PHOTOS		01/31/2024 SPOKE TO LANDSCAPER - STOPPED USING CHAINSAW
24-010	2/1/2024	44 NB	DEAD TREES PLUS BUSHES	SPOKE WITH PROPERTY MGR WILL TAKE CARE OF IT	1/29/2024 * 02/05/2024*02/12/2024* 02/19/2024*0223/2024	02/23/2024: TAPED LETTER TO THE DOOR TO TRIM TREES GAVE HIM 2 WEEKS	PHOTOS		
24-011	2/12/2024	11NB	camper trailer in driveway	spoke with the owners just got back from the keys	1/31/2024	owners moved the trailer to storage	photos		1/31/20024 they removed the trailer
24-012	1/30/2024	115 SB	DERELICT 40' SAILBOAT WASHED UP ON THE BEACH	CALLED MC BUILDING DEPT DAVE HOLCOMB 260-4396	DAILY	ocean has destroyed the boat into piece .the mast is still in the sand. 2/14/24 sea tow on job site	PHOTOS		YES - SEATOW REMOVED ON 2/15/24 AS WELL AS CONTINUED EFFORTS BY PUBLIC WORKS
24-013	2/1/2024	5 & 7 SB	CONST SCREENING BLOWING IN THE WIND	MIKE (561) 716-9201 &RJ 954)224-4938	2/1/2024	TAC UP SCREENING	PHOTOS		2/2/24 FIXED
24-014	2/13/2024	50 BLOCK OF SB	LARGE BUOY WASHED UP ON THE BEACH	JASON FROM SEA TOW	2/5/2024	USED HAVE MACHINES TO REMOVE	PHOTOS		YES - SEATOW REMOVED ON 2/15/24

24-015	2/7/2024	141 N BEACH	AUSTRIAN PINES AND OVER GROWTH	owner lived there since 1973 made contact with the daughter	02/07/2024*	cleaning up her mothers yard owner is 93. FOLLOW UP VISITS: 02/03/24, 02/08/2024	PHOTOS		YARD WORK DONE 2/5/2024
24-018	2/16/2024	111 SB	EXPIRED ROOFING PERMIT	KELLY (561)4491479	2/16/2024	CANCELLED PERMIT			NEVER DID THE WORK
24-019	2/13/2024	161 NB	HOUSE IS IN VIOLATION FOR UPKEEP		2/13/2024	NEED T REPAIR OR TAKE DOWN	PHOTOS	VIOLATION LETTER SENT 2/22/24	
24-020	2/27/2024	101 RABBIT RUN	CONSTRUCTION SITE		2/27/2024	VISITED A REMODEL CONSTRUCTION SITE	PHOTOS		NO ISSUES
24-021	2/13/2024	3 HARBOR WAY	CONSTRUCTION SITE GARBAGE	open gate	2/13/2024	SITE WAS CLEAN FENCE GATE WAS OPEN TOLD THEM TO CLOSE GATE	PHOTOS		SHUT GATE
24-022	2/28/2024	360 SB	sidewalk uplifting	told Jason	2/28/2024	IN PROGRESS			
24-024	3/6/2024	402 SB	TRACTOR TRAILER BLOCKING ROADWAY	NICO CONSTRUCTION SUPERVISOR	3/6/2024	TWO OFFICERS DIRECTED TRAFFIC FOR 30 MINUTES	NO PHOTOS		DELIVERY WAS MADE. Code office spoke to Field PM on site and called PM. Staff emailed GC stating they must have flaggers available or deliveries will be sent away.
24-025	3/6/2024	15 SB	Buffer trimmed		3/6/2024	OUT OF SEASON TRIM	PHOTOS		GROWTH WILL RETURN



MEMORANDUM

TO: The Mayor and Town Commissioners
THRU: Robert Garlo, Town Manager *RG*
FROM: Matthew Pazanski, Finance/HR Director *MP*
DATE: March 12, 2024
SUBJECT: Review of Fiscal Year 2023 Annual Financial Audit

Background

The Town has engaged the firm of Mauldin & Jenkins, LLC to conduct our financial audit as required by Section 218.39, Florida Statutes. The Town Commission approved a three-year contract with Mauldin & Jenkins at the July 12, 2023, Commission meeting after an auditor selection committee solicitation, evaluation, and recommendation.

Daniel Anderson, CPA of Mauldin & Jenkins will present an overview of the report and its requirements and review any findings, observations, and recommendations from the audit.



Town of Jupiter Island, Florida

Auditor's Discussion and Analysis

Financial and Compliance Audit Summary

September 30, 2023

Presented by:
Daniel Anderson, CPA
www.mjcpa.com
941-747-4483



TOWN OF
JUPITER ISLAND
FLORIDA

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

PURPOSE OF ANNUAL AUDITOR'S DISCUSSION AND ANALYSIS

- ◆ Engagement Team and Firm Information:
 - The Governmental Practice.
 - Additional Information regarding Other Industries and Services.
- ◆ Overview of:
 - Independent Auditor's Report.
 - Financial Statements, Footnotes and Supplementary Information.
 - Compliance Reports (Internal Controls and Laws and Regulations).
 - Audit Scopes and Procedures.
- ◆ Required Communications under *Government Auditing Standards*.
- ◆ Accounting Recommendations and Related Matters:
 - Recommendations for Improvement.
 - Other Matters for Communication.
- ◆ Free Continuing Education and Newsletters.
- ◆ Answer Questions.



VISION

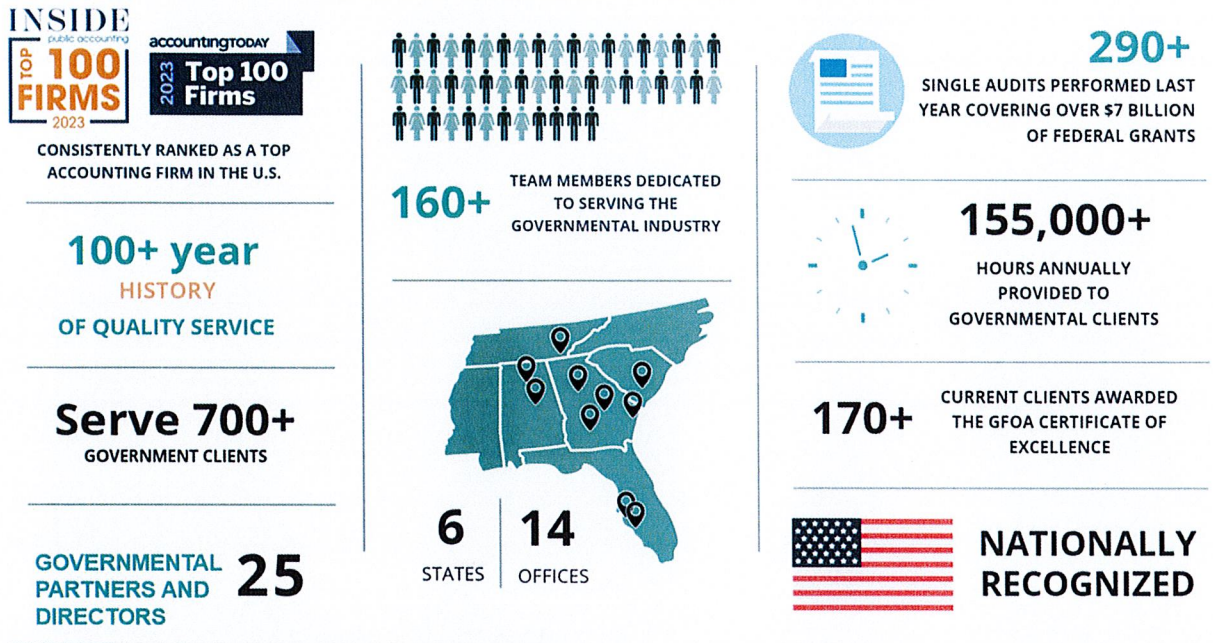
To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

MAULDIN & JENKINS – BY THE NUMBERS



Engagement Team Leaders for the Town Include:

- Daniel Anderson, Engagement Lead Partner: 15 years of experience, 100% governmental
- Wade Sansbury, Quality Assurance Partner: 28 years of experience, 100% governmental

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries and Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-Term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and non-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

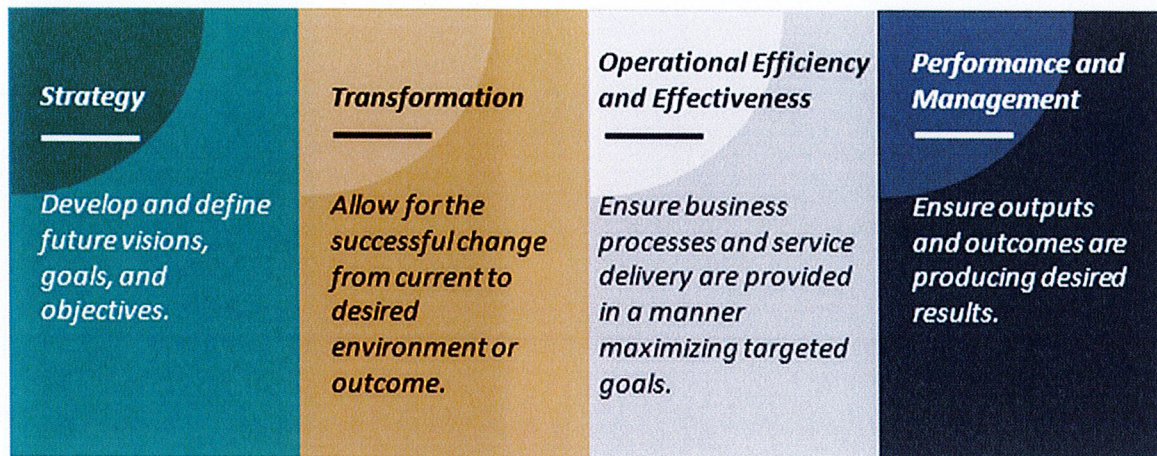
TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

GOVERNMENTAL ADVISORY SERVICES

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following:



David Roberts

Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction.

David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.

David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public. David has completed hundreds of projects over his career. On the following page are sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months.

TOWN OF JUPITER ISLAND, FLORIDA

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SEPTEMBER 30, 2023

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of: (1) maintaining the hybrid model, (2) performing all services in-house, and (3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Grant Compliance Audit – Decide DeKalb (Georgia)

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low-income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

TOWN OF JUPITER ISLAND, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

INDEPENDENT AUDITOR'S REPORT

The standard independent auditor's report for governmental units has specific sections of significance to readers of the financial report.

Opinion

We have issued an unmodified audit report (i.e., "clean opinions"). The respective financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended.

Responsibilities of Management for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility for the Audit of the Financial Statements

Our responsibility, as external auditors, is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

OVERVIEW OF FINANCIAL STATEMENTS

The financial statements as presented to you today include the basic financial statements as well as Management's Discussion and Analysis as prepared by Town management. The Town's basic financial statements include three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the Town's activities. The *Statement of Net Position* presents information on all assets and liabilities of the Town, with the difference between the two reported as net position. The *Statement of Activities* presents information showing how the Town's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

COMPLIANCE REPORTS

The Financial Report Package Contains Three Compliance Reports:

Yellow Book Report: The first compliance report is a report on our tests of the Town's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the Town's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the Town's internal controls and compliance with applicable rules and regulations.

Independent Auditor's Management Letter: The Independent Auditor's Management Letter is required to document the Town's Compliance with the requirements of the Rules of the Auditor General. In accordance with the respective rules, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the Town's internal controls and compliance with applicable rules and regulations.

Independent Accountant's Report: The Independent Accountant's Report is required to provide the results of our examination procedures performed concerning the Town's investment of public funds in accordance with Florida Statutes.

TOWN OF JUPITER ISLAND, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

REQUIRED COMMUNICATIONS

**The Auditor's Responsibility Under *Government Auditing Standards*
and Auditing Standards Generally Accepted in the United States of America**

Our audit of the financial statements of the Town of Jupiter Island, Florida (the "Town") for the year ended September 30, 2023, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the Town's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Town. During the current year, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 96. In addition, there are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the Town's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The Town's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

TOWN OF JUPITER ISLAND, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the Town's significant accounting policies. Estimates significant to the financial statements include valuations of investments.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Audit Adjustments

During our audit of the Town's basic financial statements as of and for the year ended September 30, 2023, there were auditor adjustments proposed and posted to the Town's records.

Uncorrected Misstatements

We had no passed adjustments.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

TOWN OF JUPITER ISLAND, FLORIDA**AUDITOR'S DISCUSSION AND ANALYSIS****SEPTEMBER 30, 2023**

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without delay and in an organized manner.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management related to business conditions, plans or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Independence

We are independent of the Town and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the Town.

Required Supplementary Information

We applied certain limited procedures to the Town's RSI as identified in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

Other Matters for Communication to the Town Commission and Management

During our audit of the financial statements as of and for the year ended September 30, 2023, we noted other matters which we wish to communicate to you in an effort to keep the Town abreast of accounting matters that could present challenges in financial reporting in future periods.

2023-001 Fiduciary Activities Restatement – Material Weakness

Criteria: Internal controls should be in place to provide reasonable assurance that all governmental accounting standards board (GASB) pronouncements are properly implemented to ensure the financial statements are reported in accordance with accounting principles generally accepted in the United States of America. Through the audit process, it was determined that the Town did not properly implement GASB Statement No. 84, *Fiduciary Activities*, and the applicable requirements of GASB Statement No. 97, *Certain Component Unit Criteria*, and *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 during the fiscal year ended September 30, 2021. Entries were required to be posted to the beginning net position of the Town's fiduciary activities to properly state the beginning fiduciary net position as noted below.

Condition: Net position of fiduciary activities were not materially correct.

Context/Cause: The Town did not properly implement GASB Statement No. 84 in prior years.

Effect: Adjustments were made to move the Private Purpose Trust and Agency Fund activity to the General Fund. Additionally, an adjustment was made to the beginning net position of the pension trust funds to remove net position in the amount of \$6,777,791 that was previously reported for the Town's two defined contribution plans, which do not qualify as fiduciary activities under GASB Statements No. 84 and 97.

Recommendation: We recommend the Town implement proper controls, and attend appropriate training, to ensure that all future GASB pronouncements are properly implemented.

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

New Governmental Accounting Standard Board (GASB) Standards and Pronouncements



As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a) **Statement No. 100, *Accounting Changes and Error Corrections*** was issued in June 2022 and is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023 and all reporting periods thereafter.

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for: (1) certain changes in accounting principles, and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting – understandability, reliability, relevance, timeliness, consistency, and comparability. This statement also addresses corrections of errors in previously issued financial statements.

This statement prescribes the accounting and financial reporting for: (1) each type of accounting change, and (2) error corrections. This statement requires that: (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

TOWN OF JUPITER ISLAND, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

Furthermore, this statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

- b) Statement No. 101, *Compensated Absences*** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. This statement requires that liabilities for compensated absences be recognized for: (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if: (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time-off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time-off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit post-employment benefits should not be included in a liability for compensated absences.

This statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

TOWN OF JUPITER ISLAND, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

- c) **Statement No. 102, Certain Risk Disclosures** was issued in December 2023 and is effective for fiscal years beginning after June 15, 2024 and all reporting periods thereafter.

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint.
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements.
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

TOWN OF JUPITER ISLAND, FLORIDA**AUDITOR'S DISCUSSION AND ANALYSIS****SEPTEMBER 30, 2023**

d) **Other Pending or Current GASB Projects.** As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- **Re-Examination of the Financial Reporting Model.** GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a Commission's accountability. GASB anticipates issuance of a final standard in late 2023 or early 2024.
- **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in mid-2027.
- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider: (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a commission's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. An exposure draft on this topic is expected by mid-2025.

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

COMPLIMENTARY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

Complimentary Continuing Education. We provide complimentary continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities. We have been providing these complimentary services virtually to allow for a wider array of clients to attend. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope the Town staff and officials can participate in this opportunity, and that it will be beneficial to them. Examples of subjects addressed in the past include:

- Accounting for Debt Issuances
- ACFR Preparation (several times including a two-day hands-on course)
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Capital Asset Accounting Processes and Controls
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- Uniform Grant Guidance

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

Governmental Newsletters. We periodically produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins employees and are not purchased from an outside party. The newsletters are intended to keep you informed of current developments in the government finance environment.

In the past several years, the following topics have been addressed in our monthly newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Employee vs Independent Contractor
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- GASB Invitation to Comment – the New Financial Reporting Model
- Grants Management
- OMB Compliance Supplements
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Rotating or Not Rotating Auditors
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Various GASB statements

Communication. In an effort to better communicate our complimentary continuing education plans and newsletters, please email Paige Vercoe at pvercoe@mjcpa.com and provide to her individual names, mailing addresses, email addresses, and phone numbers of anyone you wish to participate and be included in our database.

TOWN OF JUPITER ISLAND, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2023

CLOSING

If you have any questions regarding any items set forth in this memorandum, we will be pleased to discuss it with you at your convenience. This information is intended solely for the use of the Town of Jupiter Island's management, and others within the Town's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve the Town of Jupiter Island and look forward to serving the Town in the future. Thank you.

TOWN OF JUPITER ISLAND, FLORIDA
FINANCIAL STATEMENTS AND
SUPPLEMENTARY FINANCIAL INFORMATION
FOR THE YEAR ENDED
SEPTEMBER 30, 2023

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**TOWN OF JUPITER ISLAND, FLORIDA
FINANCIAL STATEMENTS AND
SUPPLEMENTARY FINANCIAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the Town Commission
Town of Jupiter Island, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Jupiter Island, Florida (the "Town"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information of the Town as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information for the General Fund and Beach Protection Fund, schedule of changes in the net pension liability and related ratios – defined benefit pension plan, schedule of employer contributions and investment returns – defined benefit pension plan, schedule of changes in the total OPEB liability and related ratios, and notes to required supplementary information on pages 4 through 12 and 63 through 70 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying combining financial statements schedule of water and wastewater revenue refunding bond coverage – enterprise fund, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and the schedule of water and wastewater revenue refunding bond coverage – enterprise fund are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2024, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



Bradenton, Florida
March 11, 2024

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

INTRODUCTION

The Town of Jupiter Island, Florida's (the "Town") management discussion and analysis (MD&A) is designed to offer readers of the Town's financial statements an objective and easy-to-read analysis of the Town's financial activities based on currently available information. This narrative overview is only a component of the entire financial statement report. Readers should review and evaluate all sections of the report, including the footnotes and the other required supplementary information that is provided in addition to this MD&A for the fiscal year ended September 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Town exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$112,994,246. Of this amount, \$36,971,409 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
 - Governmental net position was \$48,683,799.
 - Business-type net position was \$64,310,447.
- The total revenue from all sources was \$39,620,203 and the total cost of all Town programs was \$29,372,761.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$31,252,671 which was an increase of \$4,542,837 from the prior year balance of \$26,709,834. Approximately 76% of this fund balance is restricted or assigned for specific purposes; the remaining 24% is available for spending at the Town's discretion from the General Fund.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$7,495,335 or 73% of the total General Fund expenditures for the year ended September 30, 2023.
- The Town's outstanding long-term debt (excluding compensated absences, other post-employment benefits, and net pension liability) decreased from \$43,597,108 to \$42,131,074 during the current fiscal year, representing a net decrease of \$1,466,034 (3%).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic financial statements of the Town comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements: The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. The statement of net position and the statement of activities report information about the Town as a whole, and about its activities, in a way that helps determine if the year's activities contributed positively to its overall financial well-being. Both statements represent an overview of the Town as a whole, separating its operations between governmental activities and business-type activity.

TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

The *statement of net position* presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. Other factors should be considered, however, such as the condition of the Town's capital assets, to assess the overall health of the Town.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenues and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activity). The governmental activities of the Town include general government, public safety, roads, sanitation, and building and land development. The business-type activity of the Town includes the water and wastewater utility.

The government-wide financial statements include only the Town itself (known as the primary government). The Jupiter Island Beach Protection District, although a legally separate entity, functions for all practical purposes as a department of the Town and, therefore, has been included as an integral part of the primary government. The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements: Conventional users of governmental financial statements will find the fund financial statements presentation more familiar. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, enterprise funds, and fiduciary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

The Town maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and statement of revenue, expenditures, and changes in fund balances for the General Fund, Beach Protection Fund (Jupiter Island Beach Protection District) and in total for the nonmajor governmental funds which include the Electric Underground Fund and the Special Law Enforcement Fund. The basic governmental fund financial statements can be found on pages 15 through 18 of this report.

Enterprise Funds: The Town maintains one enterprise fund, which is used to report the same functions presented as the business-type activity in the government-wide financial statements. The Town's enterprise fund accounts for the South Martin Regional Utility (SMRU) water, wastewater, and irrigation quality water utility operations. The basic enterprise fund financial statements can be found on pages 19 through 23 of this report. The schedule of water and wastewater revenue refunding bond coverage for the enterprise fund can be found on page 73 of this report.

Fiduciary Funds: Fiduciary funds, including the Town's defined benefit pension trust fund. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting basis used for fiduciary funds is accrual, much like that used for enterprise funds. The basic fiduciary fund financial statements can be found on pages 24 and 25 of this report.

Notes to the Financial Statements: The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 through 62 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. A budgetary comparison schedule has been provided as required supplementary information for the General Fund and the Beach Protection Fund on pages 63 and 64 to demonstrate compliance with the adopted budget for these major governmental funds. Information concerning the Town's progress in funding its obligation to provide pension benefits and other post-employment benefits to its employees can be found on pages 65 through 70 of this report.

The combining and individual fund financial statements and schedules are presented as other supplementary information on pages 71 through 73 of this report immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, governmental activity assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$48,683,799. Business-type activity assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$64,310,447. The Town-wide total net position was \$112,994,246 at the close of the fiscal year ended September 30, 2023. The statement of net position is on page 13 of this report. At the end of the current fiscal year, the Town reported positive balances in net position for the government as a whole, as well as for its separate business-type activity. The governmental activities reported a balance in unrestricted net position at September 30, 2023 of \$6,076,213, compared to \$2,808,477 as of September 30, 2022.

TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

The largest portion of the Town's net position is reflected in the net investment in capital assets (e.g., land, buildings, machinery and equipment; less any related debt used to acquire those assets that is still outstanding). Capital assets total \$89,806,330 or 54% of all assets, which total \$165,112,292. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the Town's net position (\$27,990,299 or 25%) represents resources that are subject to restrictions on how they may be used.

The following table reflects the condensed statement of net position as of the current year-end as compared to the prior year-end:

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 31,835,560	\$ 27,038,970	\$ 43,470,402	\$ 31,017,864	\$ 75,305,962	\$ 58,056,834
Capital assets	24,796,551	31,177,484	65,009,779	65,865,154	89,806,330	97,042,638
Total assets	56,632,111	58,216,454	108,480,181	96,883,018	165,112,292	155,099,472
Total deferred outflows of resources	429,384	2,372,601	440,773	1,152,575	870,157	3,525,176
Liabilities						
Long-term liabilities	7,426,776	9,034,556	37,858,616	38,718,831	45,285,392	47,753,387
Other liabilities	710,496	476,845	1,610,791	1,456,816	2,321,287	1,933,661
Total liabilities	8,137,272	9,511,401	39,469,407	40,175,647	47,606,679	49,687,048
Total deferred inflows of resources	240,424	1,182,024	5,141,100	5,008,772	5,381,524	6,190,796
Net position						
Net investment on capital assets	20,783,965	31,076,801	27,248,573	26,934,776	48,032,538	58,011,577
Restricted	21,823,621	16,010,352	6,166,678	816,037	27,990,299	16,826,389
Unrestricted	6,076,213	2,808,477	30,895,196	25,100,361	36,971,409	27,908,838
Total net position	\$ 48,683,799	\$ 49,895,630	\$ 64,310,447	\$ 52,851,174	\$ 112,994,246	\$ 102,746,804

TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

The following table reflects the condensed statement of changes in net position for the current year as compared to the prior year:

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues						
Charges for services	\$ 2,976,595	\$ 2,620,791	\$ 16,322,620	\$ 12,839,121	\$ 19,299,215	\$ 15,459,912
Operating contributions and grants	192,697	41,997	-	-	192,697	41,997
Capital contributions and grants	-	-	5,396,839	611,655	5,396,839	611,655
General revenues						
Taxes	12,178,385	10,745,564	-	-	12,178,385	10,745,564
Intergovernmental	193,734	655,370	-	-	193,734	655,370
Investment earnings	1,412,786	206,776	946,547	184,668	2,359,333	391,444
Total revenues	\$ 16,954,197	\$ 14,270,498	\$ 22,666,006	\$ 13,635,444	\$ 39,620,203	\$ 27,905,942
Expenses						
General government	\$ 3,327,641	\$ 2,446,128	\$ -	\$ -	\$ 3,327,641	\$ 2,446,128
Public safety	4,768,955	4,869,873	-	-	4,768,955	4,869,873
Building	909,010	1,042,317	-	-	909,010	1,042,317
Public works	1,605,366	1,679,772	-	-	1,605,366	1,679,772
Environmental	7,397,830	6,955,288	-	-	7,397,830	6,955,288
Interest on long-term debt	157,226	181,193	1,109,481	990,339	1,266,707	1,171,532
Water and wastewater	-	-	10,097,252	9,386,701	10,097,252	9,386,701
Total expenses	18,166,028	17,174,571	11,206,733	10,377,040	29,372,761	27,551,611
Change in net position	(1,211,831)	(2,904,073)	11,459,273	3,258,404	10,247,442	354,331
Beginning net position	49,895,630	52,799,703	52,851,174	49,592,770	102,746,804	102,392,473
Ending net position	\$ 48,683,799	\$ 49,895,630	\$ 64,310,447	\$ 52,851,174	\$ 112,994,246	\$ 102,746,804

Governmental Activities: Governmental activities decreased the Town's net position by \$1,211,831. The largest sources of governmental revenue received for 2023 was \$12,178,385 from taxes, representing 72% of total governmental revenue.

Expenses in the governmental activities increased by approximately \$991,457 from the prior year.

Business-Type Activity: The Town's business-type activity increased net position by \$11,459,273 for 2023. Charges for services for the business-type activity increased from the previous fiscal year by approximately \$3,483,499 or 27%. This was primarily a result of an increase in demand during the year. Developer capital contributions in 2023 increased approximately \$5,396,839 and is a direct result of development activity.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The governmental funds report on the same functions as the governmental activities in the government-wide statements but the focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in evaluating the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$31,252,671, an increase of \$4,542,837 from the prior year balance of \$26,709,834. Of this amount, \$23,626,780 is restricted or assigned for specific purposes as follows:

- \$17,820,206 restricted for beach protection district.
- \$3,865,046 restricted for building code enforcement.
- \$1,000,000 assigned for emergencies.
- \$431,989 assigned for conservation projects.
- \$163,582 assigned for beautification and maintenance projects.
- \$135,819 restricted for debt repayment.
- \$115,000 assigned for compensated absences.
- \$80,000 assigned for uninsured losses.
- \$12,495 assigned for scholarships.
- \$2,550 restricted for public safety equipment and training.
- \$93 assigned for public safety education and training.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, in accordance with GASB Statement No. 54, the unassigned fund balance of the General Fund was \$7,495,335, while the total General Fund balance reached \$13,291,373. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures of \$10,237,929. Unassigned fund balance represents 73% of total General Fund expenditures, while total fund balance represents 130% of that same amount.

The fund balance of the Town's General Fund increased by approximately \$2,280,548 during the current fiscal year compared to an increase of \$1,374,328 in the prior fiscal year.

Enterprise Fund: Enterprise funds present the same functions as presented for business-type activity in the government-wide financial statements. The Town uses an enterprise fund to account for its water and wastewater operations, doing business as South Martin Regional Utility (SMRU). The enterprise fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the water and wastewater utility at the end of the year amounted to \$30,895,196, representing an increase of \$5,794,835 from the prior year balance of \$25,100,361.

TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

Budgetary Highlights

General Fund

Overall, actual revenues were more than the anticipated amounts by \$1,443,076 and expenditures were \$1,548,895 less than the appropriated budget. Accordingly, the Town had a favorable budget variance for 2023 of \$2,280,548. The largest budget variance for revenue was building permits revenue, which exceeded the budgeted amount by \$1,121,452. Expenditures were under budget in all departments for the year, with the largest variances of \$495,559 in Public Safety and \$577,326 in Public Works.

Beach Protection Fund

Actual revenues were more than the anticipated amounts by \$791,918, and expenditures were \$1,466,080 less than the appropriated budget. An additional \$2,257,998 was added to reserves for future beach renourishment projects.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-type activity at September 30, 2023 amounted to \$89,806,330 (net of accumulated depreciation). Depreciation on capital assets is recognized in the government-wide financial statements. This investment in capital assets includes land, buildings and improvements, water distribution system, wastewater collection system, wells, machinery and equipment, beach renourishment, roads and construction in progress.

The Town's investment in capital assets is summarized as follows:

	Capital Assets (Net of Accumulated Depreciation)					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 12,001,009	\$ 12,001,009	\$ 14,390,177	\$ 14,390,177	\$ 26,391,186	\$ 26,391,186
Building and improvements	2,394,740	2,478,094	6,382,854	6,605,200	8,777,594	9,083,294
Water distribution system	-	-	22,233,426	22,857,394	22,233,426	22,857,394
Wastewater collection system	-	-	14,310,887	14,657,857	14,310,887	14,657,857
Wells	-	-	3,618,312	3,779,343	3,618,312	3,779,343
Equipment	1,214,059	1,049,183	2,909,131	2,796,090	4,123,190	3,845,273
Beach re-nourishment	7,222,362	13,575,410	-	-	7,222,362	13,575,410
Roads	1,919,819	2,059,649	-	-	1,919,819	2,059,649
Construction in progress	44,562	14,139	1,164,992	779,093	1,209,554	793,232
Total capital assets	\$ 24,796,551	\$ 31,177,484	\$ 65,009,779	\$ 65,865,154	\$ 89,806,330	\$ 97,042,638

The Town's total investment in capital assets decreased for the current fiscal year by approximately \$7,236,308. The decrease was mainly due to depreciation.

Additional information on the Town's capital assets can be found in Note 6 on pages 43 and 44 of this report.

TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

Long-Term Debt: The Town's total outstanding debt (excluding compensated absences, other post-employment benefits, and net pension liability with no fixed maturity dates) decreased by approximately \$1,466,035 (3%) during the current fiscal year. The Town's outstanding debt is summarized as follows:

	Outstanding Debt					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Note payable	\$ 3,940,867	\$ 4,566,050	\$ 10,844,485	\$ 11,152,426	\$ 14,785,352	\$ 15,718,476
Financed purchase	71,720	100,680	-	-	71,720	100,680
Revenue bonds	-	-	27,274,002	27,777,952	27,274,002	27,777,952
Total outstanding debt	\$ 4,012,587	\$ 4,666,730	\$ 38,118,487	\$ 38,930,378	\$ 42,131,074	\$ 43,597,108

The revenue bonds of the utility system have been rated "AA" by S&P and "Aa2" by Moody's Investor Services. The remaining debt has not been rated.

Governmental Activities Debt: In 2008, the Town issued two promissory notes to a financial institution with a total principal amount of \$11.0 million to finance the electric underground project. A portion of the new borrowing was used to repay an outstanding balance of \$400,000 on the note obtained in 2006 to finance the pilot project for the electric underground project. The notes issued in 2008 were approved by the Town's voters in November 2007.

Business-Type Activity Debt: In July 2020, the Town, on behalf of South Martin Regional Utility (SMRU) issued \$27,515,000 Utility System Refunding Bonds, Series 2020 for the principal purpose of refunding all of the outstanding Series 2010 Bonds. Net proceeds of \$27,515,000 from the Series 2020 Bonds plus \$3,075,364 of sinking fund monies from the Series 2010 Bonds were deposited in an irrevocable trust with an escrow agent and all of the Series 2010 Bonds (\$29,725,000) were called on October 1, 2020.

At the end of the current fiscal year, the SMRU had bonded debt outstanding of \$27,274,002 and notes payable outstanding of \$10,844,485 in the utility system for a total of \$38,118,487. The notes payable are secured by all non-ad valorem revenues of the governmental activities. The remaining outstanding debt of the utility system is secured solely by specified revenue sources of the water and wastewater utility system.

Additional information on the Town's long-term debt can be found in Note 9 on pages 46 through 51 of this report.

TOWN OF JUPITER ISLAND, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2023 (UNAUDITED)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were considered in establishing the Town's budgets and charges for services for the 2023-2024 fiscal year:

- Ad valorem taxes (property taxes) are the single most significant governmental revenue source for the Town. These revenues are generated by a millage rate set annually by the Town Commission. When creating the budget, the primary objective was to provide Town services while at the same time keeping the projected tax levy the same. The General Fund millage rate adopted for 2023-2024 is 2.7887 mills. This millage rate results in a total projected tax levy of \$9,056,872.
- General Fund revenues and expenditures for the 2023-2024 budget year increased \$585,726 from the 2022-2023 budget.
- The Beach Protection District millage rate adopted for 2023-2024 is .9593 mills. This millage rate results in a total projected tax levy of \$3,105,398.
- The Town will continue the voted debt millage in 2023-2024 in order to pay the promissory notes issued for the electric undergrounding project. The millage rate adopted for 2023-2024 decreased from 0.2735 mills to 0.2427 mills. This millage rate results in a total projected tax levy of \$802,512.
- Many other factors, with less significant impacts, other than those above, were also considered in preparing the Town's budget for the 2023-2024 fiscal year.

South Martin Regional Utility operations are primarily supported by user fees. In 2023-2024, an increase of 7.07% (\$791,288) in utility operating revenue was budgeted based on increases in the utility price index and customer usage. An increase of 9.9% (\$814,060) in personnel and operating expenses was budgeted.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 2 Bridge Road, Hobe Sound, Florida 33455.

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BASIC FINANCIAL STATEMENTS

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TOWN OF JUPITER ISLAND, FLORIDA

STATEMENT OF NET POSITION SEPTEMBER 30, 2023

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 15,318,121	\$ 15,320,779	\$ 30,638,900
Investments	16,373,106	13,488,586	29,861,692
Accounts receivable, net	10,366	1,367,896	1,378,262
Interest receivable	-	3,064	3,064
Prepaid items	130,556	87,094	217,650
Due from other governments	49,124	-	49,124
Interfund balances, net	(45,713)	45,713	-
Restricted assets			
Cash and cash equivalents	-	7,465,764	7,465,764
Notes receivable	-	364,830	364,830
Inventory	-	349,761	349,761
Derivative instruments - interest rate swap	-	4,976,915	4,976,915
Capital assets			
Non-depreciable	12,045,571	15,555,169	27,600,740
Depreciable, net	12,750,980	49,454,610	62,205,590
Total assets	<u>56,632,111</u>	<u>108,480,181</u>	<u>165,112,292</u>
Deferred outflows of resources			
Deferred amounts on refunding	-	357,281	357,281
Deferred outflows - pensions	316,315	-	316,315
Deferred outflows - OPEB	113,069	83,492	196,561
Total deferred outflows of resources	<u>429,384</u>	<u>440,773</u>	<u>870,157</u>
Liabilities			
Accounts payable	356,461	219,431	575,892
Accrued liabilities	218,650	92,274	310,924
Accrued interest payable	127,607	-	127,607
Due to other governments	7,778	-	7,778
Liabilities payable from restricted assets	-	1,299,086	1,299,086
Noncurrent liabilities			
Due within one year	742,484	344,160	1,086,644
Due in more than one year	6,684,292	37,514,456	44,198,748
Total liabilities	<u>8,137,272</u>	<u>39,469,407</u>	<u>47,606,679</u>
Deferred inflows of resources			
Accumulated increase in fair value of derivative instruments	-	4,976,915	4,976,915
Deferred inflows - pensions	9,068	-	9,068
Deferred inflows - OPEB	231,356	164,185	395,541
Total deferred inflows of resources	<u>240,424</u>	<u>5,141,100</u>	<u>5,381,524</u>
Net position			
Net investment in capital assets	20,783,965	27,248,573	48,032,538
Restricted	21,823,621	6,166,678	27,990,299
Unrestricted	6,076,213	30,895,196	36,971,409
Total net position	<u>\$ 48,683,799</u>	<u>\$ 64,310,447</u>	<u>\$ 112,994,246</u>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/programs							
Governmental activities							
General government	\$ 3,327,641	\$ 753,183	\$ 192,697	\$ -	\$ (2,381,761)	\$ -	\$ (2,381,761)
Public safety	4,768,955	71,995	-	-	(4,696,960)	-	(4,696,960)
Building	909,010	2,072,167	-	-	1,163,157	-	1,163,157
Public works	1,605,366	79,250	-	-	(1,526,116)	-	(1,526,116)
Physical environment	7,397,830	-	-	-	(7,397,830)	-	(7,397,830)
Interest on long-term debt	157,226	-	-	-	(157,226)	-	(157,226)
Total governmental activities	18,166,028	2,976,595	192,697	-	(14,996,736)	-	(14,996,736)
Business-type activities							
Water and wastewater	11,206,733	16,322,620	-	5,396,839	-	10,512,726	10,512,726
Total business-type activities	11,206,733	16,322,620	-	5,396,839	-	10,512,726	10,512,726
Total primary government	\$ 29,372,761	\$ 19,299,215	\$ 192,697	\$ 5,396,839	(14,996,736)	10,512,726	(4,484,010)
General revenues							
Taxes:							
Property taxes, levied for general purposes					8,225,030	-	8,225,030
Property taxes, levied for beach protection					2,814,714	-	2,814,714
Property taxes, levied for electric underground					806,665	-	806,665
Local option gas tax					211,846	-	211,846
Communications tax					120,130	-	120,130
Intergovernmental not restricted to specific programs					193,734	-	193,734
Unrestricted investment income					1,412,786	946,547	2,359,333
Total general revenues and transfers					13,784,905	946,547	14,731,452
Change in net position					(1,211,831)	11,459,273	10,247,442
Net position, beginning of year					49,895,630	52,851,174	102,746,804
Net position, end of year					\$ 48,683,799	\$ 64,310,447	\$ 112,994,246

The accompanying notes to financial statements are an integral part of this statement

TOWN OF JUPITER ISLAND, FLORIDA

**BALANCE SHEET –
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Governmental Funds		Nonmajor	Total
	General	Beach	Governmental	Governmental
	Fund	Protection	Funds	Funds
		Fund		
Assets				
Cash and cash equivalents	\$ 4,910,001	\$ 10,269,765	\$ 138,355	\$ 15,318,121
Investments	8,649,486	7,723,620	-	16,373,106
Accounts receivable	10,366	-	-	10,366
Due from other governments	49,110	-	14	49,124
Prepaid items	127,833	2,723	-	130,556
Total assets	<u>\$ 13,746,796</u>	<u>\$ 17,996,108</u>	<u>\$ 138,369</u>	<u>\$ 31,881,273</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ 192,854	\$ 163,607	\$ -	\$ 356,461
Accrued liabilities	209,078	9,572	-	218,650
Due to other governments	7,778	-	-	7,778
Due to other funds	45,713	-	-	45,713
Total liabilities	<u>455,423</u>	<u>173,179</u>	<u>-</u>	<u>628,602</u>
Fund balances				
Nonspendable	127,833	2,723	-	130,556
Restricted	3,865,046	17,820,206	138,369	21,823,621
Assigned	1,803,159	-	-	1,803,159
Unassigned	7,495,335	-	-	7,495,335
Total fund balances	<u>13,291,373</u>	<u>17,822,929</u>	<u>138,369</u>	<u>31,252,671</u>
Total liabilities and fund balances	<u>\$ 13,746,796</u>	<u>\$ 17,996,108</u>	<u>\$ 138,369</u>	<u>\$ 31,881,273</u>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Total fund balances for governmental funds	\$	31,252,671
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Cost of assets	\$ 88,730,194	
Accumulated depreciation	<u>(63,933,643)</u>	24,796,551

Deferred outflows and inflows of resources related to pension expenses are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.

Deferred outflows - pension	316,315	
Deferred inflows - pension	<u>113,069</u>	429,384

Deferred outflows and inflows of resources related to other post-employment benefits are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.

Deferred outflows - OPEB	(9,068)	
Deferred inflows - OPEB	<u>(231,356)</u>	(240,424)

Net pension liabilities are not due and payable in the current period, and therefore, are not reported in the funds.

(2,930,282)

Accrued interest on long-term debt is not due and payable in the current period and is not reported in the governmental funds.

(127,607)

Long-term liabilities, including notes, other post-employment benefits and compensated absences payable are not due and payable in the current period and therefore are not reported in governmental funds. Long-term liabilities at year-end consist of:

Notes payable	(4,012,587)	
Other post-employment benefits	(196,288)	
Compensated absence	<u>(287,619)</u>	<u>(4,496,494)</u>

Net position of governmental activities

\$ 48,683,799

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Major Governmental Funds		Nonmajor	Total
	General	Beach	Governmental	Governmental
	Fund	Protection	Funds	Funds
		Fund		
Revenues				
Taxes	\$ 8,225,030	\$ 2,814,714	\$ 806,665	\$ 11,846,409
Other taxes	331,976	-	-	331,976
Licenses and permits	2,073,452	-	-	2,073,452
Intergovernmental revenues	201,508	-	-	201,508
Charges for services	183,108	-	-	183,108
Fines and forfeitures	2,415	-	137	2,552
Investment earnings	602,382	810,404	-	1,412,786
Donations	181,123	-	-	181,123
Miscellaneous revenues	717,483	3,800	-	721,283
Total revenues	<u>12,518,477</u>	<u>3,628,918</u>	<u>806,802</u>	<u>16,954,197</u>
Expenditures				
Current				
General government	2,686,747	468,854	-	3,155,601
Public safety	4,522,251	-	-	4,522,251
Building	893,391	-	-	893,391
Public works	1,370,079	-	-	1,370,079
Physical environment	170,051	524,473	-	694,524
Debt service				
Principal retirement	-	-	625,183	625,183
Interest	-	-	177,328	177,328
Capital outlay	595,410	377,593	-	973,003
Total expenditures	<u>10,237,929</u>	<u>1,370,920</u>	<u>802,511</u>	<u>12,411,360</u>
Change in fund balances	2,280,548	2,257,998	4,291	4,542,837
Fund balances, beginning of year	<u>11,010,825</u>	<u>15,564,931</u>	<u>134,078</u>	<u>26,709,834</u>
Fund balances, end of year	<u>\$ 13,291,373</u>	<u>\$ 17,822,929</u>	<u>\$ 138,369</u>	<u>\$ 31,252,671</u>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances – total governmental funds	\$	4,542,837
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays may be less than depreciable expense in the current period.

Expenditures for capital assets	\$ 913,603		
Less current year depreciation	<u>(7,283,351)</u>		(6,369,748)

In the statement of activities, the gain or loss on disposal of capital assets is reported, whereas in governmental funds, the proceeds from the disposal increases financial resources. The difference is the depreciated cost of the capital asset dispositions.

(11,185)

Repayment of debt principal is an expenditure in governmental funds, but the repayment reduces the long-term liabilities in the statement of net assets.

Principal retirement on notes payable	625,183		
Principal retirement on financed purchases	<u>28,960</u>		654,143

In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when the payment is due. This is the change in accrued interest payable.

20,102

Some revenues, expenses and gains reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(18,409)		
Other post-employment benefit expense	(34,239)		
Pension expense	<u>4,668</u>		<u>(47,980)</u>

Change in net position of governmental activities	\$	<u><u>(1,211,831)</u></u>
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The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

**STATEMENT OF NET POSITION –
ENTERPRISE FUND (SOUTH MARTIN REGIONAL UTILITY)
SEPTEMBER 30, 2023**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Current assets

Cash and cash equivalents	\$ 15,320,779
Investments	13,488,586
Accounts receivable, net of allowance for doubtful accounts of \$80,949	1,367,896
Notes receivable - current	30,006
Due from other funds	45,713
Interest receivable	3,064
Inventory	349,761
Prepaid items	87,094
	<u>30,692,899</u>
Total current assets	<u>30,692,899</u>

Noncurrent assets

Restricted assets	
Cash and cash equivalents	<u>7,465,764</u>
Total restricted assets	<u>7,465,764</u>

Other assets

Notes receivable, long-term	334,824
Derivative instruments, interest rate swap	<u>4,976,915</u>
Total other assets	<u>5,311,739</u>

Capital assets

Land and improvements	14,390,177
Buildings and improvements	12,345,382
Water distribution systems	36,644,627
Wastewater distribution systems	27,229,280
Wells	6,615,480
Equipment	10,332,248
Construction in progress	1,164,992
Total capital assets	108,722,186
Less accumulated depreciation	<u>43,712,407</u>
Total capital assets, net	<u>65,009,779</u>

Total assets	<u><u>\$ 108,480,181</u></u>
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Deferred outflows of resources

Deferred amounts on refunding	\$ 357,281
Deferred outflows - OPEB	<u>83,492</u>
Total deferred outflows of resources	<u><u>\$ 440,773</u></u>

The accompanying notes to financial statements are an integral part of this statement.

(Continued)

TOWN OF JUPITER ISLAND, FLORIDA

**STATEMENT OF NET POSITION —
ENTERPRISE FUND (SOUTH MARTIN REGIONAL UTILITY)
SEPTEMBER 30, 2023**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Current liabilities

Accounts payable	\$ 219,431
Accrued liabilities	92,274
Current portion of compensated absences payable	42,040
Current portion of notes payable	<u>302,120</u>
Total current liabilities	<u>655,865</u>

Current liabilities payable from restricted assets

Accounts payable	249,240
Accrued interest payable	492,649
Current portion of revenue bonds payable	540,000
Current portion of notes payable	<u>17,197</u>
Total current liabilities payable from restricted assets	<u>1,299,086</u>

Noncurrent liabilities

Compensated absences payable	100,760
Other post-employment benefits payable	154,526
Notes payable	10,525,168
Revenue bonds payable, net of unamortized premium	<u>26,734,002</u>
Total noncurrent liabilities	<u>37,514,456</u>

Total liabilities	\$ <u>39,469,407</u>
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Deferred inflows of resources

Accumulated decrease in fair value of derivative instruments	\$ 4,976,915
Deferred inflows - OPEB	<u>164,185</u>
Total deferred inflows of resources	<u>5,141,100</u>

Net position

Net investment in capital assets	27,248,573
Restricted	6,166,678
Unrestricted	<u>30,895,196</u>

Total net position	\$ <u>64,310,447</u>
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The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION –
ENTERPRISE FUND (SOUTH MARTIN REGIONAL UTILITY)
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Operating revenues	
Water	\$ 8,847,605
Wastewater	3,772,602
Irrigation quality water	434,666
Accrued guaranteed revenue fees	2,796,280
Other	98,782
Total operating revenues	<u>15,949,935</u>
Operating expenses	
Personnel services	3,595,333
Operating expenses	4,287,168
Depreciation	2,202,781
Total operating expenses	<u>10,085,282</u>
Operating income	<u>5,864,653</u>
Nonoperating revenues (expenses)	
Interest income	946,547
Other revenues	372,685
Loss on disposal of assets	(11,970)
Interest expense	(1,109,481)
Total nonoperating revenues (expenses)	<u>197,781</u>
Income before capital contributions	6,062,434
Capital contributions	<u>5,396,839</u>
Change in net position	11,459,273
Net position, beginning of year	52,851,174
Net position, end of year	<u><u>\$ 64,310,447</u></u>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

**STATEMENT OF CASH FLOWS –
ENTERPRISE FUND (SOUTH MARTIN REGIONAL UTILITY)
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Cash flows from operating activities

Cash received from customers	\$ 15,909,153
Cash received from others	372,233
Cash paid to suppliers and contractors	(4,251,164)
Cash paid to employees	(3,512,807)
Cash paid for interfund services	(27,872)
Net cash provided by operating activities	<u>8,489,543</u>

Cash flows from capital and related financing activities

Capital contributions	5,396,839
Principal paid on revenue bonds payable	(495,000)
Principal paid on notes payable	(307,941)
Acquisition and construction of capital assets	(1,358,924)
Payment of interest	(1,121,597)
Net cash provided by capital and related financing activities	<u>2,113,377</u>

Cash flows from investing activities

Interest received	951,442
Purchase of investments	(3,997,483)
Net cash used in investing activities	<u>(3,046,041)</u>

Net change in cash and cash equivalents

7,556,879

Cash and cash equivalents, beginning of year

15,229,664

Cash and cash equivalents, end of year

\$ 22,786,543

Reconciliation cash and cash equivalents to the statement of net position

Unrestricted cash and cash equivalents	\$ 15,320,779
Restricted cash and cash equivalents	7,465,764
Total cash and cash equivalents	<u><u>\$ 22,786,543</u></u>

The accompanying notes to financial statements are an integral part of this statement.

(Continued)

TOWN OF JUPITER ISLAND, FLORIDA

**STATEMENT OF CASH FLOWS –
ENTERPRISE FUND (SOUTH MARTIN REGIONAL UTILITY)
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**Reconciliation of operating income to net
cash provided by operating activities**

Operating income	\$ 5,864,653
Adjustment to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	2,202,781
Amortization	122,877
Other income	372,233
Change in operating assets and liabilities:	
Accounts receivable	(40,782)
Due from other funds	(45,713)
Inventory	(89,167)
Prepaid items	14,940
Accounts payable	119,181
Accrued liabilities	1,198
Due to other funds	17,841
Compensated absences payable	(47,209)
Other post-employment benefits	(3,290)
Net cash provided by operating activities	<u>\$ 8,489,543</u>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

**STATEMENT OF FIDUCIARY NET POSITION –
FIDUCIARY FUND
SEPTEMBER 30, 2023**

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	\$ 190,996
Investments	9,437,913
Employer contributions receivable	118,750
Total assets	<u>\$ 9,747,659</u>
LIABILITIES	
Accrued benefits and other liabilities	\$ -
Total liabilities	<u>-</u>
NET POSITION	
Net position restricted for pension	<u>\$ 9,747,659</u>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF JUPITER ISLAND, FLORIDA

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
FIDUCIARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Pension Trust Fund</u>
ADDITIONS	
Contributions	
Employer	\$ 475,000
Investment income	
Interest and dividends	415,237
Net appreciation in fair value of investments	<u>806,396</u>
Total investment earnings	1,221,633
Less investment expense	<u>(6,893)</u>
Net investment earnings	1,214,740
Total additions	<u>1,689,740</u>
DEDUCTIONS	
Payments to retirees and employees	<u>1,096,663</u>
Total deductions	<u>1,096,663</u>
Change in net position	593,077
Net position, beginning of year, restated	<u>9,154,582</u>
Net position, end of year	<u><u>\$ 9,747,659</u></u>

The accompanying notes to financial statements are an integral part of this statement.

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TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Jupiter Island, Florida, (the "Town") is a political subdivision incorporated under the authority of Chapter 165, Florida Statutes, and was established by House Bill 582, Laws of Florida, 1953. The Town is governed by five Commissioners elected by residents of the Town. The Town's major governmental activities include general government, public safety, roads, sanitation, and building and land development. The business-type activity of the Town includes the water and wastewater utility.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units, hereinafter referred to as GAAP. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board ("GASB").

The more significant of the Town's accounting policies are described below.

Financial Reporting Entity

As defined by U.S. generally accepted accounting principles, the financial reporting entity consists of: (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Based on the application of the criteria set forth by GASB, Jupiter Island Beach Protection District (the "District") is included in the Town's financial reporting entity as a blended component unit reported in a governmental (special revenue) fund, the Beach Protection Fund. The District is a special taxing district created on April 9, 1982, by the Laws of Florida, Chapter 82-331, to protect and maintain the Town's beaches. The governing body of the District is the Town Commission and the Town handles the management and administration of the District's financial matters. Separate financial statements of the District are not prepared.

The Town contributes to a defined benefit pension plan for employees of the Town of Jupiter Island (the "Plan"). The Plan is administered by the Committee for the Plan that act as the administrator of the Plan. The Committee consists of five individuals appointed by the Town Commission. The Plan is reported as a fiduciary component unit in accordance with Governmental Accounting Standards Board Statement Number 84.

Furthermore, the Town is not aware of any entity that would consider the Town to be a component unit.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Jointly Governed Organization

The Town participates in the Treasure Coast Regional Utilities Organization ("TCRU") which includes seven local governments in Martin and St. Lucie counties. TCRU was formed to develop joint plans for the treatment and disposal of wastewater biosolids and additional utility plans or projects as needed and agreed upon by the members. The Town has no ongoing financial interest or obligation.

Government-Wide Financial Statements

The government-wide financial statements consist of the statement of net position and the statement of activities and report information on all non-fiduciary activities of the Town and its component unit. These statements include separate columns for the governmental activities, which are normally supported by taxes and intergovernmental revenue, and the business-type activity which relies primarily on fees and charges for support.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's enterprise fund operations and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. All internal balances in the statement of net position have been eliminated except those representing balances between the governmental activities and business-type activity, which are presented as internal balances and eliminated in the total column. In the statement of activities, all interfund transactions have been eliminated except for the charges between the Town's governmental activities and business-type activity.

The statement of activities demonstrates the degree to which the direct expenses of a given function or identifiable activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Program revenue includes three categories of transactions: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; (2) operating grants and contributions; and (3) capital grants and contributions. Taxes and other items not meeting the definition of program revenue are reported as general revenue. The Town does not allocate indirect costs, however, an administrative service fee is charged by the general fund to other operating funds that is eliminated like a reimbursement (reducing revenue and expense in the general fund) to recover the direct costs of general fund services provided (such as finance, legal, human resources, information systems, etc.).

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The underlying accounting system of the Town is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds used by the Town are classified into three categories: governmental, enterprise and fiduciary. Separate financial statements are provided for governmental funds, enterprise funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The Town's major governmental funds and enterprise fund are reported as separate columns in the fund financial statements.

Governmental Fund Financial Statements – Governmental fund financial statements include a balance sheet and a statement of revenue, expenditures and changes in fund balance for all major governmental funds and nonmajor funds in the aggregate. An accompanying schedule is presented to reconcile and explain the differences in fund balance and changes in fund balance as presented in these statements, to the net position and changes in net position presented in the government-wide financial statements. The Town's major governmental funds are:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Beach Protection Fund* accounts for the operations of the Jupiter Island Beach Protection District, which is included as a blended component unit within the Town's financial statements.

Additionally, the Town reports the following nonmajor funds:

The *Electric Underground Fund* accounts for the proceeds of property tax revenue designated for the repayment of principal and interest on general obligation debt reported in governmental activities in the statement of net position.

The *Special Law Enforcement Fund* accounts for the proceeds from law enforcement forfeitures. Expenditures from this fund are made only for public safety purposes.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (continued)

Enterprise Fund Financial Statements – Enterprise fund reporting focuses on the determination of operating income, changes in net position, and cash flows. The Town's sole enterprise fund is described below:

The *Water and Wastewater Fund* is used to account for operations of South Martin Regional Utilities (SMRU), the Town's water, wastewater, and irrigation quality water utility system.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a statement of fiduciary net position and a statement of changes in fiduciary net position. Since, by definition, these assets are being held for the benefit of third parties (pension participants and Town employees) and cannot be used to finance activities or obligations of the government, these funds are not included in the government-wide financial statements.

The *Pension Trust Funds* are used to account for assets held in a trustee capacity for the retirement pensions of Town employees.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the enterprise fund and fiduciary fund financial statements. Revenue is recognized when earned and expenses are recognized when incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The agency fund does not have a measurement focus.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized in the period in which it becomes both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenue to be available if it is collected within 60-days of the end of the current fiscal year. Expenditures are generally recognized in the accounting period in which the fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due. Property taxes, intergovernmental revenue, charges for services and investment income are all considered susceptible to accrual and have been recognized as revenue of the current fiscal year. All other revenue items are considered to be measurable and available only when received in cash by the Town.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

Enterprise fund financial statements distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with the enterprise fund's principal ongoing operations. The principal operating revenue of the water and wastewater enterprise fund is charges to customers for sales and services. The enterprise fund also recognizes as operating revenue the portion of connection fees intended to recover the cost of connecting new customers to the system. Operating expenses for the water and wastewater enterprise fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

The Town's investments include Florida Prime (an investment pool administered by the Florida State Board of Administration). Florida Prime currently meets all of the necessary criteria to measure all of the investments in Florida Prime at amortized cost. The amortized cost account balance should also be considered the fair value of the investment. The principal, and any part thereof, is subject to payment at any time from the moneys in the trust fund. However, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, a maximum 15-day limit may be imposed on contributions and withdrawals. The State Board of Administration administers the Florida Prime investments pursuant to Chapter 19-7 of the Florida Administrative Code. These rules provide guidance and establish the general operating procedures for the administration of Florida Prime.

Investments with Florida Cooperative Liquid Assets Securities System ("FLCLASS") (2a7-like external investment pools) are measure at net asset value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments are measured at fair value on a recurring basis.

Investments in the Town's pension funds consist of mutual funds. All investments are reported at fair value using quoted market prices or the best estimate available. The difference between cost and fair value of investments held is recorded as net unrealized gains or losses and is included in net investment earnings.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

General government accounts receivable include amounts due from other governments and charges for miscellaneous services. Accounts receivable reported in the enterprise fund represent amounts due for water and wastewater services to utility customers, who are local businesses and residents. The Town does not require collateral for accounts receivable. Accounts receivable are reported net of an allowance for doubtful accounts determined based on the age of the individual receivable, with age categories ranging from 30-days past due to several years past due. Generally, the allowance includes accounts over 90-days past due. Accounts receivable are written off on an individual basis in the year the Town deems them uncollectible.

Unbilled Accounts Receivable

The enterprise fund recognizes revenue on the basis of monthly cycle billings to customers for services provided. As a result of this cycle billing method, there are unbilled receivables at the end of each fiscal year with respect to services provided, but not billed at such date. The estimated value of services provided but unbilled at year-end has been included in the accompanying financial statements.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Restricted Assets

Certain assets of the enterprise fund are restricted by bond and loan covenants for construction, and other amounts legally required to be set aside for debt service, operations renewal and replacement and capital improvements. Restricted resources are used first to fund expenses incurred for restricted purposes.

Inventory

Inventory consists of materials and supplies which are carried at cost in the governmental funds and at the lower of cost (first-in, first-out) or market in the enterprise fund. The Town uses the consumption method, wherein all inventories are maintained by perpetual records, expensed when used, and adjusted by an annual physical count.

Capital Assets

The Town has reported all capital assets, including infrastructure assets (roads, sidewalks and similar items), in the government-wide statement of net position. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Capital assets are recorded at cost or, if donated, at fair value at the date of donation. Expenses which materially extend the useful life of existing assets are capitalized. Certain costs for professional services and interest associated with the acquisition and construction of enterprise fund capital assets have been capitalized. The cost of capital assets sold or retired is removed from the appropriate accounts and any resulting gain or loss is included in the change in net position.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Depreciation is computed using the straight-line method over the estimated useful lives of all reported capital assets, except land. Estimated useful lives assigned to the various categories of assets are as follows:

Buildings and improvements	15-65 years
Water distribution system	40-75 years
Wastewater collection systems	40-75 years
Wells	50-75 years
Equipment	2-15 years
Roads	10-20 years
Beach renourishment	5 years

Debt Premiums, Discounts and Issuance Costs

On the government-wide statement of net position and the enterprise fund type statement of net position, debt premiums and discounts are netted against debt payable and debt issuance costs are recognized as an outflow of resources in the period incurred.

At the governmental fund reporting level, debt premiums and discounts are reported as other financing sources and uses, separately from the face amount of the debt issued. Debt issuance costs are reported as debt service expenditures.

Internal Balances

Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the government-wide governmental and business-type activity columns of the statement of net position.

Compensated Absences

The Town records vacation pay as an expenditure in the year it is earned, including accruals for related payroll taxes. Employees may accumulate up to two years of vacation leave beyond the end of the fiscal year in which it is earned. Employees accrue sick leave at the rate of eight hours per month up to a maximum of 240 hours until retirement or termination, at which time they are paid for a percentage of the unused sick leave, which are subject to certain maximums and years of service requirements. Accordingly, the Town accrues 50% of eligible, unused employee sick leave and related payroll taxes and benefits in the year it is earned. The liability for compensated absences attributable to the Town's governmental fund is recorded in the government-wide financial statements and is generally liquidated by the General Fund. The amount attributable to the business-type activity is charged to expense with a corresponding liability established in the government-wide financial statements as well as the enterprise fund.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Post-Employment Benefits

The Town is required by Florida Statute 112.0801 to allow retirees to buy healthcare coverage at the same group insurance rates that current employees are charged. Retirees pay the full cost of the insurance. The Town provides no other post-employment benefits to employees.

Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the government-wide statement of net position, the governmental funds balance sheet, and the enterprise fund statement of net position will sometimes report a separate section for deferred outflows or deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

The Town has a refunding loss on bonds payable, pension resources, and other post-employment benefits which qualify for reporting as deferred outflow of resources. The Town also has an accumulated increase in fair value of derivative instruments, pension resources, and other post-employment benefits as deferred inflows on the government-wide statement of net position and enterprise fund statement of net position. The accumulated increase in fair value of derivative instruments was the fair value of the Town's interest rate swap agreements at September 30, 2023. The refunding loss on bonds payable was a loss resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflow and deferred inflow of pension resources is reported for governmental activities. See Note 14 for more information on this line item. See Note 16 for more information on the deferred outflow and deferred inflow of other post-employment benefits.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances

GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting requirements for all governmental funds and establishes criteria for classifying fund balances. Generally, governmental fund balances represent the difference between the current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources. Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those resources can be spent. Fund balances are classified as follows:

Nonspendable – Nonspendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form – such as inventory or prepaid insurance, or (b) legally or contractually required to be maintained intact – such as a trust that must be retained in perpetuity.

Restricted Fund Balance – Restricted fund balances are restricted when constraints placed on the use of the resources are: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Restrictions are placed on fund balances when legally enforceable legislation establishes the Town's right to assess, levy, or charge fees to be used for a specific purpose. Legal enforceability means that the Town can be compelled by an external party (e.g., citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed Fund Balance – Committed fund balances are amounts that can be used for specific purposes as a result of constraints imposed by the Commission of the Town. Committed amounts cannot be used for any other purpose unless the Commission removes those constraints by taking the same type of action (e.g., legislation, resolution, and ordinance). Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the Commission.

Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances (Continued)

Assigned Fund Balance – Assigned fund balances are amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed.

Assigned fund balance includes: (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the Town itself.

Unassigned Fund Balance – Unassigned fund balance is the residual classification of the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When an expenditure is incurred for purposes for which both the restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town Commission has provided otherwise.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The categories of net position are as follows:

Net Investment in Capital Assets – This component of net position consists of the cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets.

Restricted – This component of net position consists of constraints placed on the use of net position by external restrictions imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net position that does not meet the definition of net investment in capital assets or restricted.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town purchases commercial insurance for the risks of losses to which it is exposed. Policy limits and deductibles are reviewed annually by management and established at amounts to provide reasonable protection from significant financial loss. The Town is also covered by Florida Statutes under the Doctrine of Sovereign Immunity which effectively limits the amount of liability of municipalities to individual claims of \$200,000/\$300,000 for all claims relating to the same accident. There have been no significant reductions in insurance coverage from the prior year. In addition, there have been no settlements that exceeded insurance coverage for any of the prior three fiscal years.

Interfund Transactions

Transactions between funds during the year consisted of loans, services provided, reimbursements or transfers. Loans are reported as Due from Other Funds and Due to Other Funds as appropriate and are subject to elimination in the government-wide financial statements. Services, deemed to be reasonably equivalent in value, are treated as revenue and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement.

All other interfund transactions are presented as transfers. Transfers within the governmental and business-type activity are eliminated in the government-wide financial statements.

Property Tax Revenue

Ad valorem property taxes are assessed on property valuations as of January 1st and levied the following October 1st. Taxes are due by March 31st and become delinquent on April 1st when liens are filed against the subject property. Ad valorem taxes are assessed by the Martin County Property Appraiser and collected by the Martin County Tax Collector, which remits the taxes to the Town.

For the fiscal year ended September 30, 2023, the maximum tax levy allowed by a majority vote of the governing body was generally based on a percentage reduction applied to the prior year (2021/2022) property tax revenue. The percentage reduction is calculated based on the compound annual growth rate in the per capita property taxes levied for five preceding fiscal years. State law allows local governments to adopt a higher millage rate based on the following approval of the governing body: (1) a two-thirds vote to adopt a rate equal to the adjusted current year rolled-back millage rate plus an adjustment for growth in per capita Florida personal income; (2) a two-thirds vote to adopt a rate equal to the adjusted current year rolled-back millage rate plus 10%; or (3) any millage rate approved by unanimous vote or referendum. For the fiscal year ended September 30, 2023, the Town adopted a millage rate permitted by a majority vote of the Town Commission under this formula, which was 2.7887 for the General Fund, .9593 for the Jupiter Island Beach Protection District (the "District"), and 0.2735 for the electric underground fund debt service.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grant Revenue

Federal, state and local reimbursement-type grants are recorded as intergovernmental receivables and revenue when the related expenditures/expenses are incurred.

Other Governmental Revenue

Revenue that is susceptible to accrual includes state shared revenues, charges for Town services and interest income. Revenue which is not both available and measurable, and thus not susceptible to accrual, includes licenses and permits and fines and forfeitures.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with U.S. generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures. Actual results could vary from the estimates that were used.

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS

At September 30, 2023, the fair value of the Town's cash, cash equivalents and investments, excluding fiduciary funds, included the following:

	Unrestricted	Restricted	Total
Cash and cash equivalents			
Deposits with financial institutions	\$ 9,489,362	\$ 7,465,764	\$ 16,955,126
Florida Prime Fund	21,149,538	-	21,149,538
	30,638,900	7,465,764	38,104,664
Investments			
FL Class	29,861,692	-	29,861,692
Total cash, cash equivalents and investments	\$ 60,500,592	\$ 7,465,764	\$ 67,966,356

Cash and Cash Equivalents

At September 30, 2023, the bank balances of the Town's cash and cash equivalents included \$18,168,393 of deposits on demand that were held by financial institutions that comply with the requirements of Florida Statutes and have been designated as a qualified public depository by the State Treasurer of Florida. Qualified public depositories are required to pledge collateral to the State Treasurer with a fair value equal to a percentage of the average daily balance of all government deposits in excess of any federal deposit insurance. In the event of a default by a qualified public depository, all claims for government deposits would be satisfied by the state treasurer from the proceeds of federal deposit insurance, pledged collateral of the public depository in default and, if necessary, a pro rata assessment to the other qualified public depositories in the collateral pool. Accordingly, the Town's deposits at year-end are considered to be fully insured.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Investments

The Town's investment policy allows funds to be invested pursuant to the "Alternative Investment Guidelines" of Florida Statutes Section 218.415 (16), which permits the following investments: The Local Government Surplus Funds Trust Fund (SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Florida Statutes Section 163.01; Securities and Exchange Commission registered money market funds with investments in the highest credit quality ratings from a nationally recognized rating agency; Savings accounts in state-certified qualified public depositories, as defined in Florida Statutes Section 280.02; Certificates of deposit in state-certified qualified public depositories, as defined in Florida Statutes Section 280.02; Direct obligations of the U. S. Treasury. Pension trust funds are authorized by Town resolution to also invest in insurance company group annuity contracts and self-directed participant accounts holding investments in money market funds, mutual funds, stocks and debt securities of U.S. corporations.

At September 30, 2023, the fair value of cash, cash equivalents and investments of the Town's fiduciary funds included the following:

Pension trust funds	
Cash and cash equivalents	\$ 190,996
Investments - mutual funds	9,437,913
	<u> </u>
Total cash, cash equivalents and investments	<u>\$ 9,628,909</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the time to maturity, the greater the exposure to interest rate risk. Cash equivalents and U.S. Treasury Bills have a weighted average maturity of less than one year, resulting in minimal interest rate risk. The Town's investment policy prohibits the purchase of securities maturing more than three years from the date of purchase.

The Florida Prime Investment Pool had a weighted-average days to maturity of 35-days, and the weighted average life was 75-days at September 30, 2023. The FL Class Investment Pool had a weighted-average days to maturity of 43-days, and the weighted-average life was 71-days at September 30, 2023.

Credit Risk

Credit risk is the risk that an issuer will not fulfill its obligations. The Town's investment policy addresses credit risk by limiting allowable investments to the Florida Prime Investment Pool deposits with a financial institution meeting the requirements of a Florida qualified public depository, securities guaranteed by the U.S. government, or investments that are otherwise fully collateralized or secured. The security rating by a Nationally Recognized Statistical Rating Organization (NRSRO) is also an indication of credit risk.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

The NRSRO ratings for the Town's rated investments at September 30, 2023, are summarized as follows:

Investment Type	NRSRO Rating	Fair Value	
Florida Prime Investment Pool	AAAm	\$	21,149,538
FL Class Investment Pool	AAAm	\$	29,861,692

Custodial Credit Risk

Custodial credit risk is defined as the risk that the Town may not recover the securities held by another party in the event of a financial failure. The Town's investment policy for custodial credit risk requires all investment securities to be held in the Town's name by a third-party safekeeping institution. The pension fund investments in mutual funds are considered unclassified pursuant to the custodial credit risk categories of GASB Statement No. 3. All deposits with financial institutions are with qualified public depositories and are considered fully insured or collateralized pursuant to the custodial credit risk categories of GASB Statement No. 3.

Concentration of Credit Risk

Concentration of credit risk is defined as the risk of loss attributed to the magnitude of an investment in a single issuer. The Town's investment policy does not address the concentration of credit risk. Pension mutual fund investments generally limit the securities of a single issuer to no more than 5% of the portfolio fair value.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. There was no exposure to foreign currency risk in the Town's investments at September 30, 2023.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Limitations or Restrictions on Withdrawals

Florida Prime Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48-hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15-days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15-days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the State Board of Administration to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees.

As of September 30, 2023, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

Risks and Uncertainties

The Town's investments include securities and mutual funds which are exposed to various risks, as outlined above. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near-term and that such changes could materially affect the amounts reported in the accompanying financial statements.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 3. FAIR VALUE MEASUREMENT

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The fair value measurements of the Town's investments are as follows at September 30, 2023:

Investments by fair value level	September 30, 2023	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Pension trust fund investment				
Mutual funds	\$ 9,437,913	\$ 9,437,913	\$ -	\$ -
Total investments at fair value	\$ 9,437,913	\$ 9,437,913	\$ -	\$ -

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

The investment in FL Class Investment Pool is reported at amortized cost.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable and the related allowance for doubtful accounts at September 30, 2023 are summarized as follows:

	Gross Accounts Receivable	Allowance for Doubtful Accounts	Net Accounts Receivable
Governmental activities			
Due from other governments	\$ 49,124	\$ -	\$ 49,124
Other accounts receivables	10,366	-	10,366
Total accounts receivables	<u>59,490</u>	<u>-</u>	<u>59,490</u>
Business-type activities			
Customer receivables	1,448,081	(80,949)	1,367,132
Other accounts receivable	764	-	764
Accrued interest receivable	3,064	-	3,064
Total business-type activities	<u>1,451,909</u>	<u>(80,949)</u>	<u>1,370,960</u>
Total accounts receivable	<u>\$ 1,511,399</u>	<u>\$ (80,949)</u>	<u>\$ 1,430,450</u>

NOTE 5. NOTES RECEIVABLE

The Town has established a program to finance water, wastewater, and irrigation quality water connection charges and administrative costs for customers connecting to the utility system. The Town has financed approximately \$1.1 million of connection charges and related expenses that are payable to the utility system in monthly installments over terms of 20 to 30 years, with interest at rates ranging from 5.25% to 10.50%. The notes receivable are secured by a lien on the benefited properties. At September 30, 2023, the notes receivable totaled \$364,830, of which \$30,006 was current.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 6. CAPITAL ASSETS

Capital assets activity for the year ended September 30, 2023 is summarized as follows:

	Balance at Beginning of Year	Increases	Decreases	Balance at End of Year
Governmental activities				
Capital assets, non-depreciable:				
Land and improvements	\$ 12,001,009	\$ -	\$ -	\$ 12,001,009
Construction in progress	14,139	52,376	(21,953)	44,562
Total capital assets, non-depreciable	12,015,148	52,376	(21,953)	12,045,571
Capital assets, depreciable:				
Buildings and improvements	4,733,189	6,356	-	4,739,545
Equipment	3,709,574	506,552	(94,963)	4,121,163
Beach renourishment	64,457,468	370,272	-	64,827,740
Roads	2,996,175	-	-	2,996,175
Total capital assets, depreciable	75,896,406	883,180	(94,963)	76,684,623
Less accumulated depreciation for:				
Buildings and improvements	(2,255,095)	(89,710)	-	(2,344,805)
Equipment	(2,660,391)	(330,491)	83,778	(2,907,104)
Beach renourishment	(50,882,058)	(6,723,320)	-	(57,605,378)
Roads	(936,526)	(139,830)	-	(1,076,356)
Total accumulated depreciation	(56,734,070)	(7,283,351)	83,778	(63,933,643)
Total capital assets, depreciable, net	19,162,336	(6,400,171)	(11,185)	12,750,980
Governmental activities capital assets, net	\$ 31,177,484	\$ (6,347,795)	\$ (33,138)	\$ 24,796,551
Business-type activities				
Capital assets, non-depreciable:				
Land and improvements	\$ 14,390,177	\$ -	\$ -	\$ 14,390,177
Construction in progress	779,093	1,064,204	(678,305)	1,164,992
Total capital assets, non-depreciable	15,169,270	1,064,204	(678,305)	15,555,169
Capital assets, depreciable:				
Buildings and improvements	\$ 12,335,507	\$ 9,875	\$ -	\$ 12,345,382
Water distribution system	36,547,118	97,509	-	36,644,627
Wastewater collection systems	26,988,106	254,249	(13,075)	27,229,280
Wells	6,617,169	-	(1,689)	6,615,480
Equipment	9,781,736	611,392	(60,880)	10,332,248
Total capital assets, depreciable	92,269,636	973,025	(75,644)	93,167,017
Less accumulated depreciation for:				
Buildings and improvements	(5,730,307)	(232,221)	-	(5,962,528)
Water distribution system	(13,689,724)	(721,477)	-	(14,411,201)
Wastewater collection systems	(12,330,249)	(594,044)	5,900	(12,918,393)
Wells	(2,837,826)	(160,017)	675	(2,997,168)
Equipment	(6,985,646)	(495,022)	57,551	(7,423,117)
Total accumulated depreciation	(41,573,752)	(2,202,781)	64,126	(43,712,407)
Total capital assets, depreciable, net	50,695,884	(1,229,756)	(11,518)	49,454,610
Business-type activities capital assets, net	\$ 65,865,154	\$ (165,552)	\$ (689,823)	\$ 65,009,779

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 6. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to governmental activities functions as follows:

General government	\$	97,419
Public safety		237,285
Building		14,335
Public works		231,434
Environmental		6,702,878
Total governmental activities depreciation expense	\$	7,283,351

NOTE 7. DERIVATIVE INSTRUMENTS

The Town (on behalf of SMRU) has interest rate swap agreements in effect at September 30, 2023, for the \$9,600,000 Utility System Note Payable, Series 2006 and the Utility System Revenue Refunding Bonds, Series 2020. The fair value balance and notional amount of the derivative instruments outstanding at September 30, 2023, classified by type, and the changes in fair value of such derivative instruments for the year then ended as reported in the 2023 financial statements are as follows:

	Changes in Fair Value		Fair Value at September 30, 2023		
	Classification	Amount	Classification	Amount	Notional Amount
Business-type activities					
Cash flow hedge					
Pay fixed interest rate swap - series 2006	Deferred Inflow	\$ 341,611	Debt	\$ (220,762)	\$ 9,395,495
Pay fixed interest rate swap - series 2020	Deferred Inflow	\$ 376,539	Debt	\$ 5,197,677	\$ 26,570,000

Objectives

As a means to lower their borrowing costs and increase savings, when compared against fixed rate refunding bonds at the time of issuance in December 2006 and July 2020, the Town entered into interest rate swaps in connection with the Series 2006 Note and Series 2020 Bonds. The intention of the swap agreements was to effectively change the variable interest rate on the Series 2006 Note to a synthetic rate of 4.26% and the variable interest rate on the Series 2020 Bonds to a synthetic rate of 1.98%.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 7. DERIVATIVE INSTRUMENTS (CONTINUED)

Terms, Fair Values and Credit Risk

The following table displays the terms, fair values and credit ratings of the swap as of September 30, 2023:

Series 2006 Note

Type:	Receive-variable/pay-fixed interest rate swap.
Objective:	Hedge of changes in cash flows on the Utility System Note Payable, Series 2006.
Notional amount:	Equivalent to the outstanding principal balance of the Series 2006 Note.
Effective date:	January 12, 2007
Maturity date:	October 1, 2028
Terms:	Pay 4.26%; receive 63.702% of London Interbank Offered Rate (LIBOR) plus 0.75%.
Fair value:	\$ (220,762)
Counterparty credit rating:	Aa2 by Moody's Investors Services, A- by Standard and Poor's, and AA- by Fitch Ratings.

Series 2020 Bonds

Type:	Receive-variable/pay-fixed interest rate swap.
Objective:	Hedge of changes in cash flows on the Utility System Refunding Bonds, Series 2020.
Notional amount:	Equivalent to the outstanding principal balance of the Series 2020 Bonds.
Effective date:	July 7, 2020
Maturity date:	October 1, 2040
Terms:	Pay 1.98%; receive 79% of one month LIBOR plus 1.10%.
Fair value:	\$ 5,197,677
Counterparty credit rating:	Baa3 by Moody's Investors Services and BBB+ by Kroll Bond Rating Agency.

The Town is exposed to credit risk on hedging derivative instruments that are in asset positions. A potential net asset position for the rate swap agreements will be unsecured and uncollateralized.

Interest Rate Risk

The Town is exposed to interest rate risk on its receive-variable/pay-fixed interest rate swaps. As LIBOR decreases, the Town's net payment on the swaps increases, and conversely, as LIBOR increases, the net payment on the swaps decreases.

Termination Risk

The Town or its counterparty may terminate the derivative instruments if the other party fails to perform under the terms of the contract. If at the time of termination, a derivative instrument is in a liability position, the Town would be liable to the counterparty for a payment equal to the liability.

Rollover Risk

The Town is not exposed to rollover risk on its hedging derivative instruments. The hedging derivative instruments' term extends to the maturity of the hedgeable debt.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 8. LIABILITIES PAYABLE FROM RESTRICTED ASSETS

Liabilities payable from restricted assets in the Water and Wastewater Enterprise Fund (SMRU) at September 30, 2023 are summarized as follows:

Accounts payable	
Renewal and replacement account	\$ 249,240
Accrued interest payable and current principal maturities	
Debt service account	1,049,846
Total liabilities payable from restricted assets	<u>\$ 1,299,086</u>

NOTE 9. LONG-TERM DEBT

Governmental Activities Debt

On March 20, 2007, the residents of the Town approved a referendum authorizing the issuance of up to \$15 million of general obligation debt to finance the costs of undergrounding the electric distribution system serving the Town. The debt service for the outstanding Series 2007 and 2008 Notes were authorized by the referendum and are payable from ad valorem taxes. The Series 2015 Note Payable and compensated absences are generally liquidated by the General Fund from available non-ad valorem revenues.

Changes in governmental activities long-term debt for the year ended September 30, 2023 are summarized as follows:

	Balance at Beginning of Year	Additions	Retirements	Balance at End of Year	Amounts Due Within One Year
Compensated absences	\$ 269,210	\$ 394,719	\$ (376,310)	\$ 287,619	\$ 64,141
Note payable, Series 2007	1,879,372	-	(286,544)	1,592,828	296,746
Note payable, Series 2008	2,686,678	-	(338,639)	2,348,039	352,637
Financed purchases	100,680	-	(28,960)	71,720	28,960
Total OPEB liability	192,657	23,322	(19,691)	196,288	-
Net pension liability	3,905,959	882,580	(1,858,257)	2,930,282	-
Governmental activity long-term liabilities	<u>\$ 9,034,556</u>	<u>\$ 1,300,621</u>	<u>\$ (2,908,401)</u>	<u>\$ 7,426,776</u>	<u>\$ 742,484</u>

Note Payable, Series 2007

On December 12, 2007, the Town issued a \$5.0 million promissory note payable to a financial institution to finance the electric underground project within the Town and to currently refund the outstanding balance of the Series 2006 Note. Principal and interest at 3.56% are payable in annual installments of \$353,450, commencing December 1, 2008, and due on each December 1st through maturity on December 1, 2027. The Series 2007 Note is payable from, and secured by, a pledge of voter approved property taxes, sufficient to pay all principal and interest on the promissory note.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 9. LONG-TERM DEBT (CONTINUED)

Note Payable, Series 2007 (Continued)

The principal and interest requirements to maturity for the Note Payable, Series 2007, are as follows:

Year Ending September 30	Principal	Interest	Total
2024	\$ 296,746	\$ 56,704	\$ 353,450
2025	307,183	46,267	353,450
2026	318,246	35,204	353,450
2027	329,575	23,875	353,450
2028	341,078	12,142	353,220
	<u>\$ 1,592,828</u>	<u>\$ 174,192</u>	<u>\$ 1,767,020</u>

Note Payable, Series 2008

On September 24, 2008, the Town issued a \$6.0 million promissory note payable to a financial institution to finance the electric underground project within the Town. Principal and interest at 4.11% are payable in annual installments of \$449,061, commencing December 1, 2009, and due on each December 1st through maturity on December 1, 2028. The Series 2008 Note is payable from, and secured by, a pledge of voter approved property taxes, sufficient to pay all principal and interest on the promissory note.

The principal and interest requirements to maturity for the Note Payable, Series 2008, are as follows:

Year Ending September 30	Principal	Interest	Total
2024	\$ 352,637	\$ 96,424	\$ 449,061
2025	367,130	81,931	449,061
2026	382,219	66,842	449,061
2027	397,928	51,133	449,061
2028	414,284	34,777	449,061
2029	433,841	17,751	451,592
	<u>\$ 2,348,039</u>	<u>\$ 348,858</u>	<u>\$ 2,696,897</u>

Pledged Tax Revenues

The Town has pledged its future ad valorem tax revenues to repay the outstanding Series 2007 and 2008 Notes issued to finance the electric underground project in the Town. The Series 2007 and 2008 Notes are payable solely from the ad valorem tax revenues received by the Town and are payable through December 1, 2028. Annual principal and interest payments on the notes are expected to require less than 9% of ad valorem tax revenues. Total principal and interest remaining to be paid on the Series 2007 and 2008 Notes at September 30, 2023 is \$4,463,916. Principal and interest paid, and ad valorem tax revenues received for the current year were \$802,511 and \$9,031,695, respectively.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 9. LONG-TERM DEBT (CONTINUED)

Business-Type Activity Debt

	Balance at Beginning of Year	Additions	Retirements	Balance at End of Year	Amounts Due Within One Year
Bonds payable					
Revenue refunding bonds					
Series 2020	\$ 27,065,000	\$ -	\$ (495,000)	\$ 26,570,000	\$ 540,000
Unamortized premium	712,952	-	(8,950)	704,002	-
Total bonds payable	<u>27,777,952</u>	<u>-</u>	<u>(503,950)</u>	<u>27,274,002</u>	<u>540,000</u>
Notes payable					
Note payable, Series 2006	9,411,980	-	(16,485)	9,395,495	17,197
Note payable, Series 2007	1,740,446	-	(291,456)	1,448,990	302,120
Total notes payable	<u>11,152,426</u>	<u>-</u>	<u>(307,941)</u>	<u>10,844,485</u>	<u>319,317</u>
Compensated absences	147,969	214,389	(219,558)	142,800	42,040
Total OPEB liability	<u>151,969</u>	<u>23,322</u>	<u>(20,765)</u>	<u>154,526</u>	<u>-</u>
Business-type activity					
long-term liabilities	<u>\$ 39,230,316</u>	<u>\$ 237,711</u>	<u>\$ (1,052,214)</u>	<u>\$ 38,415,813</u>	<u>\$ 901,357</u>

Utility System Revenue Refunding Bonds Payable, Series 2020

In July 2020, the Town (on behalf of SMRU) issued \$27,515,000 Utility System Revenue Refunding Bonds, Series 2020 (the Series 2020 bonds) for the principal purpose of refunding all of the Town's Series 2010 Bonds. The Series 2020 bonds were dated July 7, 2020, with a variable interest rate of 79% of the 1-month LIBOR plus 110 basis points until maturity on October 1, 2040.

Net proceeds of \$27,515,000 from the Series 2020 Bonds plus \$3,075,364 of sinking fund monies from the Series 2010 Bonds were deposited in an irrevocable trust with an escrow agent on July 7, 2020, and used to purchase U.S. government securities. Those securities and the interest earnings thereon provided sufficient funds to call and retire \$29,725,000 Series 2010 Bonds on October 1, 2020. As a result, these bonds were considered to be defeased and the liability was removed from the statement of net position.

In connection with the Series 2020 Bonds, the Town entered into a rate conversion agreement with a commercial bank which has the effect of synthetically converting the variable rate borne by the bonds to a fixed rate of 1.98% for the entire term of the bonds.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 9. LONG-TERM DEBT (CONTINUED)

Utility System Revenue Refunding Bonds Payable, Series 2020 (Continued)

The future principal and interest requirements for the Series 2020 bonds to maturity are as follows:

Year Ending September 30	Principal	Interest	Total
2024	\$ 540,000	\$ 526,086	\$ 1,066,086
2025	590,000	515,394	1,105,394
2026	-	503,712	503,712
2027	165,000	503,712	668,712
2028	210,000	500,445	710,445
2029 - 2033	7,425,000	2,238,291	9,663,291
2034 - 2038	10,345,000	1,353,825	11,698,825
2039 - 2041	7,295,000	292,743	7,587,743
	<u>\$ 26,570,000</u>	<u>\$ 6,434,208</u>	<u>\$ 33,004,208</u>

Utility System Note Payable, Series 2006

On December 29, 2006, the Town (on behalf of SMRU) issued a \$9.6 million Utility System Note Payable, Series 2006 (the "Series 2006 Note"), to a local financial institution for the purpose of advance refunding \$9,355,000 of the Utility System Revenue Bonds, Series 1998, and to pay certain costs of issuance with respect to the Series 2006 Note and certain costs of issuance with respect to the refunding on January 12, 2007. Principal on the Series 2006 Note is due annually on October 1 and interest is payable monthly at a rate equivalent to 63.7% of the one-month London Interbank Offered Rate (LIBOR) plus .75% (3.67% at September 30, 2023). The Series 2006 Note is secured by a pledge of the Town to budget non-ad valorem revenues for repayment of the Series 2006 Note.

The future principal and interest requirements for the Series 2006 Note to maturity assume that current interest rates on the variable rate note and the current reference rate of the hedging derivative instrument will remain the same for their term.

Variable-Rate Note				
Year Ending September 30	Principal	Interest	Interest Rate Swap, Net	Total
2024	\$ 17,197	\$ 91,013	\$ 315,534	\$ 423,744
2025	16,830	72,249	332,453	421,532
2026	723,668	52,990	335,762	1,112,420
2027	2,759,673	33,221	280,426	3,073,320
2028	2,876,619	15,008	177,281	3,068,908
2029	3,001,508	13,076	51,922	3,066,506
	<u>\$ 9,395,495</u>	<u>\$ 277,557</u>	<u>\$ 1,493,378</u>	<u>\$ 11,166,430</u>

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 9. LONG-TERM DEBT (CONTINUED)

Utility System Note Payable, Series 2007

On December 12, 2007, the Town (on behalf of SMRU) issued a \$5.0 million Utility System Promissory Note, Series 2007 (the "Series 2007 Note"), to a local financial institution to finance the cost of improvements to the utility system. Principal and interest at 3.67% are payable in semi-annual installments of \$176,345 on April 1 and October 1 through maturity on October 1, 2027. The Series 2007 Note is secured by a pledge of the Town's non-ad valorem revenue and a pledge of the Town to budget non-ad valorem revenues for repayment of the Series 2007 Note. The future principal and interest requirements for the Series 2007 Note to maturity are as follows:

Year Ending September 30	Principal	Interest	Total
2024	\$ 302,120	\$ 50,570	\$ 352,690
2025	313,440	39,250	352,690
2026	325,049	27,641	352,690
2027	337,087	15,603	352,690
2028	171,294	3,152	174,446
	<u>\$ 1,448,990</u>	<u>\$ 136,216</u>	<u>\$ 1,585,206</u>

Legal Requirements

The Utility System Revenue Refunding Bonds, Series 2020 were authorized by Town Resolution No. 843, adopted on March 20, 2020, and generally provide for the following covenants:

1. Annual debt service funding by monthly transfers of cash to a debt service account.
2. Maintain a renewal and replacement cash reserve set at 5% of the previous year's gross revenue, or such amount as determined by a certified engineer.
3. Investing of cash reserves in time deposits, direct obligations of the U.S. government or other authorized investments with varying maturity restrictions.
4. Establishment of rates and charges sufficient to provide net revenues of at least 120% of the annual debt service on the outstanding bonds and any subordinated indebtedness.
5. The use of cash and investments are generally restricted to the following priority: operation and maintenance, debt service, reserves, renewal and replacement, and any other lawful purpose.

Pledged Utility Revenues

The Town has pledged the future net revenues (generally customer revenues, net of specific operating expenses) of the utility system to repay the outstanding Series 2020 Bonds issued to finance the acquisition and subsequent improvements to the utility system. The Series 2020 Bonds are payable solely from the utility net revenues and are payable through 2041. Annual principal and interest payments on the Series 2020 Bonds are expected to require approximately 18% of utility net revenues. Total principal and interest remaining to be paid on the Series 2020 Bonds at September 30, 2023 is \$33,004,208.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 9. LONG-TERM DEBT (CONTINUED)

Pledged Non-ad Valorem Revenues

The Town has pledged the future non-ad valorem revenues of its governmental funds to repay the outstanding Series 2006 and Series 2007 Utility System Notes Payable issued to finance improvements to the utility system. The Town intends to pay the Series 2006 and Series 2007 Notes from the net revenues of the utility system through maturity on October 1, 2029.

Annual principal and interest payments on the Notes constitute a pledge of approximately 15% of the Town's non-ad valorem revenues until 2025 and approximately 55% thereafter until maturity. Total principal and interest remaining to be paid on the Series 2006 and Series 2007 Notes at September 30, 2023 is \$12,751,636. Principal and interest paid by the utility system and non-ad valorem revenues pledged for the current year were \$776,434 and \$5,102,022, respectively.

Annual Maturities

As of September 30, 2023, aggregate debt service requirements of the Town's debt (fixed-rate and variable-rate) and net receipts/payments on the associated hedging derivative instrument are as follows. These amounts assume that current interest rates and the current reference rates of the hedging derivative instrument will remain the same for their term. As these rates vary, interest payments on variable-rate bonds and net receipts/payments on the hedging derivative instrument will vary. Refer to Note 7 for information on derivative instruments.

Year Ending September 30	Principal	Interest	Interest Rate Swap, Net	Total
2024	\$ 1,537,660	\$ 820,797	\$ 315,534	\$ 2,673,991
2025	1,623,543	755,091	332,453	2,711,087
2026	1,762,982	686,389	335,762	2,785,133
2027	3,989,263	627,544	280,426	4,897,233
2028	4,013,275	565,524	177,281	4,756,080
2029 - 2033	10,860,349	2,269,118	51,922	13,181,389
2034 - 2038	10,345,000	1,353,825	-	11,698,825
2039 - 2041	7,295,000	292,743	-	7,587,743
	<u>\$ 41,427,072</u>	<u>\$ 7,371,031</u>	<u>\$ 1,493,378</u>	<u>\$ 50,291,481</u>

For the year ended September 30, 2023, the Town incurred and expensed total interest charges of \$177,328 in the governmental activities. Interest charges incurred for the business-type activity totaled \$986,605 which was expensed.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 10. FUND BALANCE

In the fund financial statements, governmental funds report fund equity classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds may be spent. The classifications are as follows:

	General Fund	Beach Protection Fund	Nonmajor Governmental Funds
Nonspendable			
Prepaid items	\$ 127,833	\$ 2,723	\$ -
Restricted			
Beach protection	-	17,820,206	-
Debt repayment	-	-	135,819
Public safety	-	-	2,550
Building code enforcement	3,865,046	-	-
Total restricted	<u>3,865,046</u>	<u>17,820,206</u>	<u>138,369</u>
Assigned			
Emergencies	1,000,000	-	-
Compensated absences	115,000	-	-
Uninsured losses and other payments	80,000	-	-
Conservation	431,989	-	-
Beautification and maintenance	163,582	-	-
Private - purpose	12,495	-	-
Criminal justice education and training	93	-	-
Total assigned	<u>1,803,159</u>	<u>-</u>	<u>-</u>
Unassigned	7,495,335	-	-
Total fund balance	<u>\$ 13,291,373</u>	<u>\$ 17,822,929</u>	<u>\$ 138,369</u>

NOTE 11. RESTRICTED NET POSITION

Assets of the Enterprise Fund were restricted for the following purposes as required by the Town's outstanding revenue refunding bonds at September 30, 2023:

	Restricted Assets	Liabilities Payable from Restricted Assets	Restricted Net Position
Debt service account	\$ 6,089,129	\$ 1,049,846	\$ 5,039,283
Renewal and replacement account	1,376,635	249,240	1,127,395
	<u>\$ 7,465,764</u>	<u>\$ 1,299,086</u>	<u>\$ 6,166,678</u>

Net position is restricted for the debt service account, debt service reserve account, renewal and replacement account and capital improvement account to the extent that restricted assets exceed the respective liabilities payable from restricted assets.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 12. INTERFUND TRANSACTIONS

Interfund receivables and payables at September 30, 2023 are summarized as follows:

Receivable Fund	Payable Fund	Amount
Utility Enterprise Fund	General Fund	\$ 45,713

The interfund receivables and payables are attributable to reimbursements due to various funds for the disbursement of monies initially made from it that are properly applicable to another fund.

NOTE 13. CAPITAL CONTRIBUTIONS

The capital contributions to the Water and Wastewater Enterprise Fund (SMRU) for the year ended September 30, 2023 consisted of connection and other fees of \$5,396,839. This amount represented \$2,263,537 for water connections and \$3,133,302 for wastewater connections.

NOTE 14. DEFINED BENEFIT PENSION PLAN

Description of the Plan

The Town contributes to a Defined Benefit Pension Plan for Employees of the Town of Jupiter Island (the "Plan"), a single employer plan covering substantially all Town employees not covered by the Town's defined contribution pension plans. The plan is administered by the Town and accounted for as a separate fund. The fiduciaries of the plan consist of the Town Commission and the Committee for the Plan. The Committee for the Plan consists of five individuals appointed by the Town Commission.

The Plan was frozen as of October 1, 2009. Credited service, eligibility service, and average final compensation was frozen for all members except the 14 employees who were within five and one half years of age 65 or age 55 with 25 years of service as of that date. Those 14 employees will continue to earn credit toward eligibility for an unreduced early retirement pension benefit. Freezing the Plan decreased the unfunded actuarial liability from \$416,793 to \$95,580.

On April 7, 2016, the Town approved a one-time Early Retirement Incentive Program for eligible employees. To be eligible, employees were required, as of January 31, 2016, to: (1) meet the age and service conditions for normal retirement under the frozen Group Retirement Plan, (2) meet the age and service conditions for early retirement under the Retirement Plan, or (3) have completed at least 20-years of employment with the Town, and (4) agree to permanently retire from employment from the Town effective no later than September 30, 2016. The Plan Amendment resulted in an increase in the Town's unfunded actuarially accrued liability in the amount of \$536,779.

At September 30, 2023, the actuarial value of plan assets was greater than the market value of plan assets by \$333,204.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Description of the Plan (Continued)

The benefit provisions and all other requirements of the Defined Benefit Pension Plan are established by Town ordinance and are summarized as follows:

Plan Eligibility – Full-time employees who are at least age 21 with one year of continuous service.

Vesting – Benefits vest after five years of credited service.

Eligibility Requirements and Annual Retirement Benefit:

Normal Retirement – later of age 65 and completion of five years of service. 3% of final average compensation times years of credited service.

Reduced Early Retirement – later of age 55 with ten years of credited service. Normal retirement benefit reduced by 1/15th per year for the first five years and 1/30th per year for the next five years that the early retirement date precedes the normal retirement date.

Unreduced Early Retirement – later of age 55 with 25 years of credited service. Normal retirement benefit unreduced for early retirement.

Other Benefits – The Plan also provides for disability and death benefits.

Plan Membership

Participant data as of October 1, 2023, the date of the most recent actuarial valuation, is as follows:

Retirees and beneficiaries receiving benefits	44
Terminated plan members vested but not yet receiving benefits	15
Active plan members	7
Total	<u>66</u>

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Investments

The Pension Committee develops and recommends the plan's investment policy statement which is adopted by the Town Commission. The Town's long-term investment objective is to achieve and maintain a fully funded status with regard to current pension liabilities. The following was the asset allocation strategy as of September 30, 2023:

Asset Class	Target Allocation
Growth	
Domestic equity	33%
International equity	17%
Absolute return	15%
Real return	5%
Income	20%
Reserves	10%
Total	100%

The following investments represent 5% or more of the defined benefit plan's fiduciary net position at September 30, 2023:

Mutual Fund	Amount
AMG Yacktmann Fund	\$ 652,161
Artisan International Value	495,407
Baird Ultra Short Bond Institutional	784,805
BlackRock Strategic Income Opps	611,210
Dodge and Cox Income Fund	589,011
First Eagle Global I	722,920
FS Chiron Capital Allocation	699,695
Vanguard Total Stock Market	1,557,857

For the year ended September 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 13.90%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability

The components of the net pension liability of the Town as of September 30, 2023, were as follows:

Total pension liability	\$ 12,677,941
Plan fiduciary net position	9,747,659
Town's net pension liability	<u>\$ 2,930,282</u>
Plan fiduciary net position as a percentage of the total pension liability	76.89%

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	September 30, 2023
Discount rate	5.5%
Investment rate of return	5.5%
Projected salary increases, including inflation	7.0%

Discount Rate

The discount rate used to measure the total pension liability was 5.5%. The projection of cash flows used to determine the discount rate assumed that Town contributions will be made at rates equal to actuarially determined contribution rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Mortality Rates

The mortality rates were based on the Pub-2010 General Headcount-Weighted Male and Female, projected generationally with MP-2021 table projected to the valuation date by Scale BB.

Changes in Assumptions

The salary assumption was changed from 3% to 7% for 2023, 2024, and 2025.

Changes in Methods

There were no changes in methods.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Town, calculated using the discount rate of 5.5%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1% lower (4.5%) or 1 % higher (6.5%) than the current rate:

Total Pension Liability (1% Decrease) 4.5%	Total Pension Liability (Current Rate) 5.5%	Total Pension Liability (1% Increase) 6.5%
\$ 4,230,783	\$ 2,930,282	\$ 2,036,991

TOWN OF JUPITER ISLAND, FLORIDA

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

NOTE 14. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Net Pension Liability

	Increase/(Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at October 1, 2022	\$ 12,959,280	\$ 9,053,321	\$ 3,905,959
Changes for the year			
Service cost	12,680	-	12,680
Interest on total pension liability	683,622	-	683,622
Actuarial gains/(losses), net	169,578	-	169,578
Change in assumptions	(62,266)	-	(62,266)
Contributions - employer	-	462,500	(462,500)
Net investment income	-	1,333,491	(1,333,491)
Benefit payments	(1,084,953)	(1,084,953)	-
Administrative expenses	-	(16,700)	16,700
Net changes	(281,339)	694,338	(975,677)
Balances at September 30, 2023	<u>\$ 12,677,941</u>	<u>\$ 9,747,659</u>	<u>\$ 2,930,282</u>

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions

For the year ended September 30, 2023, the Town recognized pension expense of \$618,789. On September 30, 2023, the Town reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 24,696	\$ -
Net difference between projected and actual investment earnings	291,619	-
Changes of assumptions	-	9,068
Total	<u>\$ 316,315</u>	<u>\$ 9,068</u>

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30	Amount
2024	\$ 123,486
2025	18,511
2026	313,011
2027	(147,759)
2028	(2)
Thereafter	-

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 15. DEFINED CONTRIBUTION PENSION PLAN

The Town of Jupiter Island Retirement Plan for SMRU Operations Employees

This plan is a voluntary 401(a) defined contribution pension plan established for the employees of the Town's Utility System (SMRU). The Plan was effective October 1, 2007. The Town employees cannot contribute to the Plan. The Town contributes 10.0% of the employees' annual compensation. Effective October 1, 2018, the Town also contributes a matching contribution, on a dollar-for-dollar basis, of the participant's contributions to the Town of Jupiter Island 457 Plan (the "457 Plan") up to 5% of eligible compensation.

The contributions vest 100% in year three. Employer contributions to the Plan for the year ended September 30, 2023 were \$304,044. Plan investments are fully participant directed. Plan provisions and contribution requirements are established by the Town Commission and may be amended by future Commission action.

The Town of Jupiter Island 401(a) Plan

This plan is a voluntary 401(a) defined contribution pension plan established for the employees of the Town, except SMRU employees. The Plan was effective October 1, 2009. The Town employees cannot contribute to the Plan. The Town contributes 10.0% of the employees' annual compensation. The Town also contributes a matching contribution, on a dollar-for-dollar basis, of the participant's contributions to the Town of Jupiter Island 457 Plan (the "457 Plan") up to 5% of eligible compensation. In the initial plan year beginning October 1, 2009, the Town matched the amount contributed by the participants to the 457 Plan at the rate of two dollars for each dollar up to a maximum match of 2.5% of compensation. The contributions vest 100% in year three. Employer contributions to the Plan for the year ended September 30, 2023, were \$538,399. Plan investments are fully participant directed. Plan provisions and contribution requirements are established by the Town Commission and may be amended by future Commission action.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 16. OTHER POST-EMPLOYMENT BENEFITS

The Town is required by Florida Statute 112.0801 to allow retirees to buy healthcare coverage at the same group insurance rates that current employees are charged resulting in an implicit healthcare benefit. The State of Florida prohibits the Plan from separately rating retirees and active employees. The Plan therefore charges both groups an equal, blended rate premium. The Town does not provide retirees with any subsidy for this benefit.

Plan Description

The Town administers a single-employer defined benefit health care plan (the "Plan") that provides health care benefits to eligible retired employees and their beneficiaries. The Town Commission has the authority to establish and amend the premiums for and the benefit provisions of the Plan. The Plan is financed on a "pay-as-you-go" basis and is not administered as a formal qualifying trust. The Plan does not issue a publicly available financial report.

Benefits Provided

The Town provides healthcare coverage for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits are covered by the retiree.

As of September 30, 2023, the following employees were covered by benefit terms:

Inactive employees currently receiving benefits	2
Active employees	71
Total	<u>73</u>

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Contributions

The retiree contributes the premium cost each month. Spouses and other dependents are also eligible for coverage, although the retiree pays the full cost of the premium. The Town does not subsidize member premiums. Plan members receiving benefits contribute 100% of the monthly premium ranging from a minimum of \$773 to a maximum of \$2,475.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 16. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of October 1, 2022 rolled forward to September 30, 2023, the measurement date. The following actuarial assumptions applied to all periods in the measurement, unless otherwise noted:

Actuarial cost method:	Entry age normal.
Discount rate:	4.87%
Inflation:	3.00%
Salary rate increase:	5.00%
Healthcare cost trend rates:	7.40% initial, decreasing 0.21% per year to 4.50% for fiscal years 2038 and later.
Mortality:	PubG, H-2010 Mortality Table - general with mortality improvement using scale MP-2021.

Discount Rate

The Town does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). A rate of 4.87% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of September 30, 2023.

Changes in Total OPEB Liability

	Total OPEB Liability
Balances at October 1, 2022	\$ 344,626
Changes for the year	
Service cost	31,119
Interest on total OPEB liability	15,525
Change of assumptions and other inputs	(2,159)
Benefit payments	(38,297)
Net changes	6,188
Balances at September 30, 2023	\$ 350,814

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 16. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rates

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

OPEB Liability (1% Decrease) 3.87%	OPEB Liability (Current Rate) 4.87%	OPEB Liability (1% Increase) 5.87%
\$ 330,242	\$ 350,814	\$ 373,070

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% lower or 1% higher than the current healthcare cost rate:

OPEB Liability (1% Decrease) 6.4%	OPEB Liability (Current Rate) 7.4%	OPEB Liability (1% Increase) 8.4%
\$ 384,990	\$ 350,814	\$ 321,507

OPEB Expense and Deferred Inflows/Outflows of Resources Related to OPEB

For the year ended September 30, 2023, the Town recognized OPEB expense of \$30,338. On September 30, 2023, the Town reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 76,094	\$ 288,818
Changes of assumptions	120,467	106,723
Total	\$ 196,561	\$ 395,541

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30	Amount
2024	\$ (16,306)
2025	(16,306)
2026	(16,306)
2027	(16,306)
2028	(34,593)
Thereafter	(99,163)
Total	\$ (198,980)

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2023

NOTE 17. COMMITMENTS AND CONTINGENCIES

Fire Rescue Services

The Town receives fire rescue services from Martin County, Florida, through an interlocal agreement. The original term of the agreement was five years from October 1, 2010 to September 30, 2015, and the agreement was extended through September 30, 2027. The cost of the services provided by Martin County totaled \$1,012,000 for the year ended September 30, 2023.

The future minimum required payments for fire rescue services are as follows:

Year Ended September 30	
2024	\$ 1,030,000
2025	1,060,900
2026	1,092,727
2027	1,125,509
Total	<u>\$ 4,309,136</u>

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already received, might constitute a liability of the Town for the return of those funds.

NOTE 18. RESTATEMENTS

The Town has determined that a restatement to beginning net position of the Fiduciary Activities was required to reflect the correction of errors in the September 30, 2022 financial report. The restatements were required to properly reflect the implementation of Governmental Accounting Standards Board Statement (GASB) No. 84, Fiduciary Activities, and the applicable requirements of GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The restatements are as follows:

	Pension Trust Fund	Private Purpose Trust Fund
Net position, previously reported	\$ 15,932,373	\$ 15,171
Restatement to implement GASB Statement No. 84	(6,777,791)	(15,171)
Beginning net position, as restated	<u>\$ 9,154,582</u>	<u>\$ -</u>

NOTE 19. SUBSEQUENT EVENTS

The Town has evaluated subsequent events through March 11, 2024 the date the audit reports were issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF JUPITER ISLAND, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE –

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Taxes	\$ 8,453,781	\$ 8,453,781	\$ 8,557,006	\$ 103,225
Licenses and permits	852,000	952,000	2,073,452	1,121,452
Intergovernmental revenue	374,347	374,347	201,508	(172,839)
Charges for services	113,000	178,000	183,108	5,108
Fines and forfeitures	2,000	2,000	2,415	415
Investment income	15,000	431,000	602,382	171,382
Contributions	-	-	181,123	181,123
Miscellaneous revenues	684,273	684,273	717,483	33,210
Total revenue	10,494,401	11,075,401	12,518,477	1,443,076
Expenditures				
General government				
Administration	2,516,919	2,726,919	2,686,747	40,172
Public safety				
Police department	4,910,310	5,017,810	4,522,251	495,559
Building				
Building and zoning	689,583	1,004,583	893,391	111,192
Public works				
Public works	1,160,069	1,160,962	906,599	254,363
Grounds	472,443	467,443	414,769	52,674
Roads	319,000	319,000	48,711	270,289
Total public works	1,951,512	1,947,405	1,370,079	577,326
Physical environment				
Lethal yellowing	165,000	170,000	169,927	73
Beautification and maintenance	-	-	116	(116)
Conservation	50,000	50,000	8	49,992
Total physical environment	215,000	220,000	170,051	49,949
Capital outlay	922,500	870,107	595,410	274,697
Total expenditures	11,205,824	11,786,824	10,237,929	1,548,895
Excess (deficiency) of revenues over (under) expenditures	(711,423)	(711,423)	2,280,548	(105,819)
Other financing sources				
Use of fund balance	711,423	711,423	-	711,423
Total other financing sources	711,423	711,423	-	711,423
Net change in fund balance	-	-	2,280,548	605,604
Fund balance, beginning of year	11,010,825	11,010,825	11,010,825	11,010,825
Fund balance, end of year	\$ 11,010,825	\$ 11,010,825	\$ 13,291,373	\$ 11,616,429

TOWN OF JUPITER ISLAND, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE –

BEACH PROTECTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenue				
Taxes				
Ad valorem property taxes	\$ 2,800,000	\$ 2,800,000	\$ 2,814,714	\$ 14,714
Investment income	-	37,000	810,404	773,404
Miscellaneous revenue	-	-	3,800	3,800
Total revenue	<u>2,800,000</u>	<u>2,837,000</u>	<u>3,628,918</u>	<u>791,918</u>
Expenditures				
General government				
Beach protection administration	<u>502,198</u>	<u>523,057</u>	<u>468,854</u>	<u>(54,203)</u>
Physical environment				
Beach protection and monitoring	<u>276,000</u>	<u>167,141</u>	<u>524,473</u>	<u>357,332</u>
Capital outlay	<u>2,021,802</u>	<u>2,146,802</u>	<u>377,593</u>	<u>(1,769,209)</u>
Total expenditures	<u>2,800,000</u>	<u>2,837,000</u>	<u>1,370,920</u>	<u>(1,466,080)</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>2,257,998</u>	<u>2,257,998</u>
Net change in fund balance	-	-	2,257,998	2,257,998
Fund balance, beginning of year	15,564,931	15,564,931	15,564,931	15,564,931
Fund balance, end of year	<u><u>\$ 15,564,931</u></u>	<u><u>\$ 15,564,931</u></u>	<u><u>\$ 17,822,929</u></u>	<u><u>\$ 17,822,929</u></u>

TOWN OF JUPITER ISLAND, FLORIDA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS - DEFINED BENEFIT PENSION PLAN**

Reporting period ending	9/30/2023	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
Total pension liability										
Service cost	\$ 12,680	\$ 10,668	\$ 15,117	\$ 25,308	\$ 24,603	\$ 31,976	\$ 38,814	\$ 90,976	\$ 149,385	\$ 192,769
Interest on total pension liability	683,622	728,231	736,678	761,859	769,461	774,744	773,506	708,105	696,066	677,086
Change in benefit terms	-	-	-	-	-	-	-	536,779	-	-
Change in assumptions	(62,266)	553,073	24,327	(201,472)	(25,936)	-	138,141	209,885	-	-
Experience gains/(losses)	169,578	83,298	140,993	34,175	135,365	122,551	84,157	562,872	294,499	288,977
Benefit payments	(1,084,953)	(1,084,995)	(1,043,961)	(1,015,073)	(1,017,594)	(1,007,810)	(1,007,889)	(945,772)	(855,198)	(736,837)
Net change in total pension liability	(281,339)	290,275	(126,846)	(395,203)	(114,101)	(78,539)	26,729	1,162,845	284,752	421,995
Total pension liability - beginning	12,959,280	12,669,005	12,795,851	13,191,054	13,305,155	13,383,694	13,356,965	12,194,120	11,909,368	11,487,373
Total pension liability - ending (a)	\$ 12,677,941	\$ 12,959,280	\$ 12,669,005	\$ 12,795,851	\$ 13,191,054	\$ 13,305,155	\$ 13,383,694	\$ 13,356,965	\$ 12,194,120	\$ 11,909,368
Plan fiduciary net position										
Contributions	\$ 462,500	\$ 425,000	\$ 318,750	\$ 425,000	\$ 531,250	\$ 318,750	\$ 425,000	\$ 331,161	\$ 331,161	\$ 360,411
Net investment income	1,333,491	(1,645,507)	2,101,315	556,551	161,648	622,037	1,278,521	941,766	(729,843)	634,470
Benefit payments	(1,084,953)	(1,084,995)	(1,043,961)	(1,015,073)	(1,017,594)	(1,007,810)	(1,007,889)	(945,772)	(855,198)	(736,837)
Administrative expenses	(16,700)	(13,300)	(13,700)	(12,500)	(11,820)	(11,310)	(4,453)	(3,551)	(19,520)	-
Net change in plan fiduciary net position	694,338	(2,318,802)	1,362,404	(46,022)	(336,516)	(78,333)	691,179	323,604	(1,273,400)	258,044
Plan fiduciary net position - beginning	9,053,321	11,372,123	10,009,719	10,055,741	10,392,257	10,470,590	9,779,411	9,455,807	10,729,207	10,471,163
Plan fiduciary net position - ending (b)	\$ 9,747,659	\$ 9,053,321	\$ 11,372,123	\$ 10,009,719	\$ 10,055,741	\$ 10,392,257	\$ 10,470,590	\$ 9,779,411	\$ 9,455,807	\$ 10,729,207
Net pension liability - ending (a) - (b)	\$ 2,930,282	\$ 3,905,959	\$ 1,296,882	\$ 2,786,132	\$ 3,135,313	\$ 2,912,898	\$ 2,913,104	\$ 3,577,554	\$ 2,738,313	\$ 1,180,161
Plan fiduciary net position as a percentage of the total pension liability	75.02%	69.86%	89.76%	78.23%	76.23%	78.11%	78.23%	73.22%	77.54%	90.09%
Covered payroll	\$ 616,527	\$ 572,306	\$ 623,567	\$ 934,044	\$ 870,822	\$ 1,021,979	\$ 1,123,300	\$ 1,123,300	\$ 1,389,114	\$ 1,747,560
Net pension liability as a percentage of covered payroll	475.29%	682.49%	207.98%	298.29%	360.04%	285.03%	259.33%	318.49%	197.13%	67.53%

Notes to the schedule:

See notes to required supplementary information.

TOWN OF JUPITER ISLAND, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF EMPLOYER CONTRIBUTIONS AND INVESTMENT RETURNS – DEFINED BENEFIT PENSION PLAN

Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution (Excess)/ Deficiency	Covered Payroll	Contribution Percentage of Covered Payroll	Annual Money Weighted Rate of Return, Net of Investment Expense
September 30, 2023	\$ 495,824	\$ 462,500	\$ 33,324	\$ 616,527	75.02%	13.90%
September 30, 2022	375,194	425,000	(49,806)	572,306	74.26%	-14.99%
September 30, 2021	438,436	318,750	119,686	623,567	51.12%	21.94%
September 30, 2020	434,885	425,000	9,885	934,044	45.50%	5.79%
September 30, 2019	379,173	531,250	(152,077)	870,822	61.01%	1.60%
September 30, 2018	353,918	318,750	35,168	1,021,979	31.19%	6.20%
September 30, 2017	367,286	425,000	(57,714)	1,123,300	37.83%	13.66%
September 30, 2016	312,434	331,161	(18,727)	1,123,300	29.48%	10.31%
September 30, 2015	316,624	331,161	(14,537)	1,389,114	23.84%	-7.05%
September 30, 2014	337,348	360,411	(23,063)	1,747,560	20.62%	6.23%

Notes to the schedule:

See notes to required supplementary information.

TOWN OF JUPITER ISLAND, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY – DEFINED BENEFIT PENSION PLAN

Year Ended	Amount of Collective Pension Liability	Percentage of Collective Pension Liability	Covered Payroll	Pension Liability Percentage of Covered Payroll
September 30, 2023	\$ 3,049,032	75.95%	\$ 616,527	494.55%
September 30, 2022	3,905,959	69.86%	572,306	682.49%
September 30, 2021	1,296,882	89.76%	623,567	207.98%
September 30, 2020	2,786,132	78.23%	934,044	298.29%
September 30, 2019	3,135,313	76.23%	870,822	360.04%
September 30, 2018	2,912,898	78.11%	1,021,979	285.03%
September 30, 2017	2,913,104	78.23%	1,123,300	259.33%
September 30, 2016	3,577,554	73.22%	1,123,300	318.49%
September 30, 2015	2,738,313	77.54%	1,389,114	197.13%
September 30, 2014	1,180,161	90.09%	1,747,560	67.53%

Notes to the schedule:

See notes to required supplementary information.

TOWN OF JUPITER ISLAND, FLORIDA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS –
OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN**

Reporting period ending	9/30/2023	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Total OPEB liability						
Service cost	\$ 31,118	\$ 40,305	\$ 45,338	\$ 38,451	\$ 27,545	\$ 28,905
Interest on total OPEB liability	15,526	16,291	14,095	23,120	23,738	14,442
Difference between expected and actual experience	-	(331,918)	-	(44,719)	-	183,732
Change of assumptions and other inputs	(2,159)	(40,870)	(11,482)	47,870	2,350	(6,622)
Benefit payments	(38,297)	(19,220)	(53,081)	(49,683)	(70,048)	(67,803)
Other changes	-	-	-	(1,112)	478	69,511
Net change in total OPEB liability	6,188	(335,412)	(5,130)	13,927	(15,937)	222,165
Total OPEB liability - beginning	344,626	680,038	685,168	671,241	687,178	465,013
Total OPEB liability - ending	<u>\$ 350,814</u>	<u>\$ 344,626</u>	<u>\$ 680,038</u>	<u>\$ 685,168</u>	<u>\$ 671,241</u>	<u>\$ 687,178</u>
Covered payroll	\$ 5,251,707	\$ 5,004,341	\$ 5,072,725	\$ 5,072,725	\$ 4,762,886	\$ 4,762,886
Total OPEB liability as a percentage of covered employee payroll	6.68%	6.89%	13.41%	13.51%	14.09%	14.43%

Notes to the schedule:

The schedule will present 10 years of information once it is accumulated.
See notes to required supplementary information.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION SEPTEMBER 30, 2023

NOTE 1. BUDGETARY ACCOUNTING

State of Florida statutes require that all municipal governments establish budgetary systems and approve annual operating budgets. The Commission annually adopts an operating budget and appropriates funds for the General Fund and Beach Protection Fund on the same modified accrual basis used to record revenue and expenditures, except that for budgetary purposes, capital outlays are reflected as current expenditures within each governmental function. The procedures for establishing budgetary data are as follows:

- The Town Manager submits to the Commission a proposed operating budget prepared for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- The Town advises the County Property Appraiser of the proposed millage rate and the date, time and place of the public hearing for budget acceptance.
- The budget and related millage rate are legally enacted by Town resolution.
- Changes or amendments to the adopted budget of the fund or a department must be approved by the Commission; however, the Town Manager may approve changes within a department which do not affect the total departmental expenditures. The Town Manager is also authorized to supplement budgeted line items to and from contingency amounts provided that there is no overall increase in the budget. Accordingly, the legal level of control is at the department level.

The reported budgetary data represents the final appropriated budgets after any amendments adopted by the Town Commission. The budgetary comparison schedules for the General Fund and Beach Protection Fund are prepared under the basis of accounting used in preparing the appropriated budget. Unexpended appropriations lapse at year-end.

TOWN OF JUPITER ISLAND, FLORIDA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION SEPTEMBER 30, 2023

NOTE 2. DEFINED BENEFIT PLAN

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation data was as follows:

Actuarial valuation date:	September 30, 2023
Actuarial cost method:	Frozen entry age normal.
Actuarial assumptions:	
Discount rate:	5.5%
Investment rate of return:	5.5%
Projected salary increases, including inflation at 3%:	7.0%
Mortality:	
Non-disables (pre- and post-retirement):	
Male:	Pub-2010 general headcount-weighted male, below median, set back one year, projected generationally with MP-2021.
Female:	Pub-2010 general headcount-weighted female, below median, projected generationally with MP-2021.
Disables:	
Male:	Pub-2010 general headcount-weighted male, below median, disabled retiree set forward three years, projected generationally with MP-2011.
Female:	Pub-2010 general headcount-weighted female, below median, disables retiree set forward three years, projected generationally with MP-2011.

NOTE 3. OTHER POST-EMPLOYMENT BENEFIT PLAN

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation was as follows:

Actuarial valuation date:	October 1, 2022
Measurement date:	September 30, 2023
Actuarial cost method:	Entry age normal.
Actuarial assumptions:	
Discount rate:	4.87%
Inflation:	3.00%
Salary rate increase:	5.00%

OTHER SUPPLEMENTARY INFORMATION

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TOWN OF JUPITER ISLAND, FLORIDA

**COMBINING BALANCE SHEET –
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	<u>Debt Service Fund</u>	<u>Special Revenue Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Electric Underground</u>	<u>Special Law Enforcement</u>	
Assets			
Cash and cash equivalents	\$ 135,819	\$ 2,536	\$ 138,355
Due from other governments	-	14	14
Total assets	<u>\$ 135,819</u>	<u>\$ 2,550</u>	<u>\$ 138,369</u>
Liabilities and fund balances			
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances			
Restricted	<u>135,819</u>	<u>2,550</u>	<u>138,369</u>
Total fund balances	<u>135,819</u>	<u>2,550</u>	<u>138,369</u>
Total liabilities and fund balances	<u>\$ 135,819</u>	<u>\$ 2,550</u>	<u>\$ 138,369</u>

TOWN OF JUPITER ISLAND, FLORIDA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES –
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Debt Service Fund</u>	<u>Special Revenue Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Electric Underground</u>	<u>Special Law Enforcement</u>	
Revenues			
Taxes	\$ 806,665	\$ -	\$ 806,665
Fines and forfeitures	-	137	137
Total revenues	<u>806,665</u>	<u>137</u>	<u>806,802</u>
Expenditures			
Debt service			
Principal	625,183	-	625,183
Interest	<u>177,328</u>	<u>-</u>	<u>177,328</u>
Total expenditures	<u>802,511</u>	<u>-</u>	<u>802,511</u>
Net change in fund balance	4,154	137	4,291
Fund balances, beginning	<u>131,665</u>	<u>2,413</u>	<u>134,078</u>
Fund balances, ending	<u><u>\$ 135,819</u></u>	<u><u>\$ 2,550</u></u>	<u><u>\$ 138,369</u></u>

TOWN OF JUPITER ISLAND, FLORIDA

**SCHEDULE OF WATER AND WASTEWATER REVENUE REFUNDING BOND
COVERAGE – ENTERPRISE FUND (SOUTH MARTIN REGIONAL UTILITY)
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Gross revenue	
Water	\$ 8,847,605
Wastewater	3,772,602
Irrigation quality water	434,666
Accrued guaranteed revenue fees	2,796,280
Interest income	946,547
Other	471,467
Total gross revenue	<u>17,269,167</u>
Operating expenses	
Personal services	3,595,333
Operating expenses	4,287,168
Total operating expenses	<u>7,882,501</u>
Net revenue available for debt service before connections fees	9,386,666
Capital contributions	<u>5,396,839</u>
Net revenue available for debt service including connection fees	<u>\$ 14,783,505</u>
Scheduled debt service	<u>\$ 1,842,520</u>
Debt service coverage before connection fees	
(Minimum required coverage is 1.10)	5.09
Debt service coverage including connection fees	
(Minimum required coverage is 1.20)	8.02

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OTHER AUDITOR REPORTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and
Members of the Town Commission
Town of Jupiter Island, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Jupiter Island, Florida (the "Town"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated March 11, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Juno Beach, Florida's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Town's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The Town's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bradenton, Florida

March 11, 2024

TOWN OF JUPITER ISLAND, FLORIDA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements
audited were presented in accordance with GAAP:

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

 X yes no

Significant deficiencies identified not considered
to be material weaknesses?

 yes X none reported

Federal Programs and State Financial Assistance Projects

There was not an audit of major federal programs or state financial assistance projects as of September 30, 2023 due to the total amount expended being less than \$750,000.

TOWN OF JUPITER ISLAND, FLORIDA

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED SEPTEMBER 30, 2023

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES

2023-001 **Fiduciary Activities Restatement – Material Weakness**

Criteria: Internal controls should be in place to provide reasonable assurance that all Governmental Accounting Standards Board (GASB) pronouncements are properly implemented to ensure the financial statements are reported in accordance with accounting principles generally accepted in the United States of America. Through the audit process, it was determined that the Town did not properly implement GASB Statement No. 84, *Fiduciary Activities*, and the applicable requirements of GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 during the fiscal year ended September 30, 2021. Entries were required to be posted to the beginning net position of the Town's fiduciary activities to properly state the beginning fiduciary net position as noted below.

Condition: Net position of fiduciary activities were not materially correct.

Context/Cause: The Town did not properly implement GASB Statement No. 84 in prior years.

Effect: Adjustments were made to move the Private Purpose Trust and Agency Fund activity to the General Fund. Additionally, an adjustment was made to the beginning net position of the pension trust funds to remove net position in the amount of \$6,777,791 that was previously reported for the Town's two defined contribution plans, which do not qualify as fiduciary activities under GASB Statements No. 84 and 97.

Recommendation: We recommend the Town implement proper controls, and attend appropriate training, to ensure that all future GASB pronouncements are properly implemented.

View of Responsible Officials: We agree with the finding and will ensure the Town is properly implementing new accounting pronouncements as they become effective.

TOWN OF JUPITER ISLAND, FLORIDA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

SECTION III
FEDERAL/STATE AWARDS FINDINGS AND QUESTIONED COSTS

Not applicable.

SECTION IV
PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable.

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INDEPENDENT AUDITOR'S MANAGEMENT LETTER

To the Honorable Mayor and
Members of the Town Commission
Town of Jupiter Island, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Jupiter Island, Florida (the "Town"), as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated March 11, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; schedule of findings and responses; and independent accountant's report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 11, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations in the preceding annual financial report requiring correction.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Town discloses this information in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.d, Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, require the Town to report the following specific information:

- a) The total number of employees compensated in the last pay period of the Town's fiscal year is seven.
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Town's fiscal year was three.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency was \$238,008.
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$426,381.
- e) Each construction project with a total cost of at least \$65,000 approved by the Town, scheduled to begin on or after October 1 of the fiscal year being reported on together with the total expenditures for such project, are as follows: \$363,335.
- f) A budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, and the amended budget under Section 189.016(6), Florida Statutes, is reported on pages 63 and 64 of the financial statements.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor and Members of the Town Commission, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
March 11, 2024

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INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Mayor and
Members of the Town Commission
Town of Jupiter Island, Florida

We have examined the Town of Jupiter Island, Florida's (the "Town") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2023. Management of the Town is responsible for the Town's compliance with those requirements. Our responsibility is to express an opinion on the Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General and the Town Commission and management of the Town, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
March 11, 2024

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February 2024 General Fund Financial Report

**Town Commission Meeting
March 21, 2024**

Topics To Be Covered

General Fund

- 2023-2024 Revenues
- 2023-2024 Expenses
- Balance Sheet

Town of Jupiter Island
FY 2023/2024 Budget

Account Description	Approved Budget 2023-2024	2/29/2024	Target 41%
Total General Fund Revenues	\$11,406,550	\$9,519,057	83%
Transfers from Reserves	\$335,000	\$0	0%
Total Revenues	\$11,741,550	\$9,519,057	81%
Total Administration	\$2,916,087	\$1,162,625	40%
Total Public Safety	\$5,636,734	\$2,122,521	38%
Total Building Department	\$763,490	\$310,707	41%
Total Public Works	\$2,425,239	\$550,933	23%
Total General Fund Expenditures	\$11,741,550	\$4,146,785	35%
Year to Date Net Income		\$5,372,272	

2023-2024 Revenue

Account Description	Approved Budget 2023-2024	PYTD Actual 2/28/2023 2022-2023	YTD Actual 2/29/2024 2023-2024	Actual % of Budget (Target 41%) 2023-2024
Ad Valorem	\$9,056,872	\$7,542,077	\$8,351,799	92%
Total Other Taxes and Fees	\$318,500	\$89,515	\$136,851	43%
Total Licenses and Permits	\$850,500	\$258,923	\$195,566	23%
Total Intergovernmental Revenue	\$164,700	\$41,224	\$84,537	51%
Total Charges for Services	\$136,000	\$92,325	\$61,993	46%
Total Fines and Forfeits	\$2,000	\$613	\$894	45%
Total Miscellaneous Revenues	\$196,613	\$204,113	\$403,453	205%
Transfers from Interfunds	\$681,365	\$309,779	\$283,965	42%
Subtotal Revenues	\$11,406,550	\$8,538,568	\$9,519,057	83%
Transfer from Reserves	\$335,000	\$0	\$0	
Total General Fund Revenues	\$11,741,550	\$8,538,568	\$9,519,057	81%

2023-2024 Expenses by Department

Account Description	Approved Budget 2023-2024	PYTD Actual 2/28/2023	YTD Actual 2/29/2024	Actual % of Budget (Target 41%)
Total Administration - Payroll	\$1,099,645	\$338,104	\$435,143	40%
Total Administration - Benefits	\$793,419	\$206,234	\$220,547	28%
Total Administration - Operating	\$1,003,023	\$221,812	\$506,935	51%
Subtotal	\$2,896,087	\$766,150	\$1,162,625	40%
Total Administration - Capital	\$20,000	\$7,123	\$0	0%
Total Administration	\$2,916,087	\$773,273	\$1,162,625	40%
Total Public Safety - Payroll	\$2,882,824	\$946,548	\$1,067,522	37%
Total Public Safety - Benefits	\$1,027,797	\$268,172	\$297,438	29%
Total Public Safety - Operating	\$1,372,932	\$385,221	\$430,665	31%
Subtotal	\$5,283,553	\$1,599,941	\$1,795,625	34%
Total Public Safety - Capital	\$353,181	\$8,146	\$326,896	93%
Total Public Safety	\$5,636,734	\$1,608,087	\$2,122,521	38%
Total Building - Payroll	\$374,354	\$127,887	\$159,319	43%
Total Building - Benefits	\$145,582	\$46,151	\$46,574	32%
Total Building - Operating	\$233,554	\$155,800	\$104,814	45%
Subtotal	\$753,490	\$329,838	\$310,707	41%
Total Building - Capital	\$10,000	\$14,901	\$0	0%
Total Building Department	\$763,490	\$344,739	\$310,707	41%
Total Public Works - Payroll	\$718,564	\$213,348	\$246,919	34%
Total Public Works-Benefits	\$437,068	\$108,832	\$136,825	31%
Total Public Works - Operating	\$779,607	\$234,110	\$167,189	21%
Subtotal	\$1,935,239	\$556,289	\$550,933	28%
Total Public Works - Capital	\$490,000	\$7,887	\$0	0%
Total Public Works	\$2,425,239	\$564,176	\$550,933	23%
Total General Fund Expenditures	\$11,741,550	\$3,290,275	\$4,146,785	35%

Balance Sheet as of 2/29/2024

Assets

CASH GENERAL ACCOUNT - SEACOAST	\$	733,059
CASH PAYROLL - SEACOAST	\$	269,385
CASH FLEX SPENDING - SEACOAST	\$	24,538
INVESTMENT - FLCLASS	\$	7,573,997
INVESTMENT - SBA	\$	3,369,213
INVESTMENT (MM) - SEACOAST	\$	5,046,676
PETTY CASH	\$	350
ACCOUNTS RECEIVABLE	\$	11,083
ACCOUNTS REC. - RETIREE BENEFITS	\$	1,779
DUE FROM INTERFUNDS	\$	944,824
DUE FROM STATE OF FLORIDA	\$	49,110
PREPAID ITEMS	\$	15,620
Total Assets	\$	18,039,634

Liabilities

ACCOUNTS PAYABLE	\$	49
DUE TO INTERFUNDS	\$	878
DUE TO OTHER GOV. UNITS	\$	722
ACCRUED PAYROLL LIABILITIES	\$	(13,362)
OVERPAYMENTS	\$	706
DONATIONS	\$	44
Total Liabilities	\$	(10,963)

Reserves/Fund Balances

ASSIGNED FOR EMERGENCIES	\$	1,000,000
ASSIGNED FOR COMPENSATED AB	\$	115,000
ASSIGNED FOR UNINSURED LOSS	\$	80,000
FUND BALANCE	\$	8,907,610
CHANGE IN FUND BALANCE - Current	\$	5,372,272
CHANGE IN FUND BALANCE - PY	\$	2,575,714
Total Reserves/Fund Balances	\$	18,050,596
Total Liabilities and Fund Balance	\$	18,039,634

General Fund Reserves

Account Description	Audited YE 2020	Audited YE 2021	Audited YE 2022	Audited YE 2023	Adopted Budget FY 2024*
Beginning Fund Balance (Reserves)	9,095,126	8,095,873	9,033,098	6,237,564	9,298,494
Transfer from / to General Fund Reserves	509,951	1,610,431	2,247,916	3,060,930	-
Amount Budgeted From Reserves	(988,604)	(548,206)	(793,404)	-	(335,000)
Budget Amendment From Reserves	(520,600)	(125,000)	(385,000)	-	-
Total Available Fund Balance	8,095,873	9,033,098	10,102,610	9,298,494	8,963,494
Assigned to Uninsured Losses	80,000	80,000	80,000	80,000	80,000
Assigned to Compensated Absences	115,000	115,000	115,000	115,000	115,000
Assigned to Beautification, Scholarship, Public Safety				176,170	176,170
Assigned to Conservation Projects				431,989	431,989
Assigned to Emergencies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Assigned to ARPA			312,393		
Restricted-Enforcement of FL Building Code				3,865,046	3,865,046
Unassigned Fund Balance (Reserves)	6,900,873	7,838,098	8,595,217	7,495,335	7,160,335
Total Fund Balance (Reserves)	8,095,873	9,033,098	10,102,610	13,163,540	12,828,540

*Estimated/Unaudited at time of this Report

Upcoming Town Meetings and Events

2024

Date	Day	Time	Event/Meeting	Location
March 7	Thursday	9am	Impact Review Committee	Island Room (Cancelled)
March 19	Tuesday	7am-7pm	Presidential Preference Election Day	Island Room
March 20	Wednesday	9am	Town Coffee with Vice Mayor Field	Island Room
March 21	Thursday	9am	Town Commission/Beach Protection Meetings	Island Room
March 21	Thursday	12:30pm	SMRU Board	Conference Room
March 28	Thursday	9am	Board of Adjustment	Island Room (if Required)
April 4	Thursday	9am	Impact Review Committee	Island Room (If Required)
April 16	Tuesday	9am	Town Coffee with Commissioner Taddeo	Island Room
April 17	Wednesday	9am	Town Commission/Beach	Island Room
April 25	Thursday	9am	Board of Adjustment	Island Room (if Required)
May 2	Thursday	9am	Impact Review Committee	Island Room (If Required)
May 13	Monday	9am	Town Coffee with Commissioner Warner	Island Roomn
May 14	Tuesday	9am	Town Commission/ Beach Protection Meetings	Island Room
May 14	Tuesday	12:30pm	SMRU Board	Conference Room
May 27	Monday	All Day	Memorial Day Holiday - Town Hall Closed	
May 30	Thursday	9am	Board of Adjustment	Island Room (If Required)
June 6	Thursday	9am	Impact Review Committee	Island Room (If Required)
June 11	Tuesday	9am	Town Coffee with Vice Mayor Field	Island Room
June 12	Wednesday	9am	Town Commission/Beach Protection Meetings	Island Room
June 27	Thursday	9am	Board of Adjustment	Island Room (if Required)

March 1, 2024

Key
Changes from Previous Schedule
Board of Adjustment
Impact Review Committee
Town Hall Closed

Agendas posted on Town Website: www.townofjupiterisland.com prior to the meeting



790 Juno Ocean Walk, Suite 600
Juno Beach, Florida 33408-1121
Website: www.jhrjpa.com

Direct Line: (561) 713-2086
Fax: (561) 775-0270
E-Mail: jbowerman@jhrjpa.com

JECK, HARRIS, RAYNOR & JONES
Attorneys and Counselors at Law

**TOWN OF JUPITER ISLAND
BUILDING DEPARTMENT**
Date Received: 03.07.24

March 7, 2024

HAND DELIVERED

Town of Jupiter Island
Attn: Catherine Harding, Community Development Director

Re: 15 S. Beach Road – ZIP Waiver Request under Town Resolution No. 901 & 912

Dear Ms. Harding:

This firm represents Dr. Thomas Terry, owner of the referenced property. Per your prior discussions with my client's architect and landscape architect, my client is seeking approval from the Town to renovate the property during the upcoming 2024 building season.

Enclosed, please find a request for a waiver from the zoning-in-progress declared to be in effect by Town Resolutions 901 and 912. My client requests that this matter be included on the agenda for the upcoming March 21, 2024 Commission meeting.

Thank you, and please contact me if you have any questions or wish to discuss this matter.

Sincerely,

Jeremy D. Bowerman

JDB/

Enclosures:
Request for Zoning-in-Progress Waiver
Letter from R.L. Vaught & Associates, Inc.
Property Survey
Architectural Plans
Warranty Deed
2023 Tax Bill
Limited Power of Attorney

Copy via email to: Dr. Thomas Terry

Request for Zoning-in-Progress Waiver

Owner: Thomas L. Terry

Property: 15 S. Beach Road

Owner Agents: Philippe C. Jeck, Esq.
 Jeremy D. Bowerman, Esq.
 Jeck, Harris, Raynor & Jones, P.A.
 790 Juno Ocean Walk, Suite 600
 Juno Beach, Florida 33408
 Tel: (561) 746-1002
 Fax: (561) 713-2086

TOWN OF JUPITER ISLAND
 BUILDING DEPARTMENT
 Date Received: 03.07.24

Legend:

LDR:	Town's Land Development Regulations
Town:	Town of Jupiter Island
OSL:	Oceanfront setback line
SF:	Square feet
ZIP:	Zoning-in-progress adopted by Town Resolutions 901 and 912

I. Nature of Request.

This is a request pursuant to Section 5 of Town Commission Resolution No. 912 to waive the ZIP for this Property for the purpose of allowing Owner to proceed with an application for impact review.

II. Background.

The Property consists of approximately 1.4 acres located in the Town's B-40 zoning district, which is roughly 40% larger than the 1-acre minimum. The Property is approximately 250' wide, or 80% larger than the 140' minimum lot width.

Owner purchased the Property in 1997 and desires to seek IRC approval to restore and enhance the Property by renovating the approximately 66-year old¹ 1-story home with all new exterior finishes, including a new roof, small additions to the home totaling 529 SF (resulting in 4,194 SF of total floor area which is less than half of the 8,733 SF allowable), an enhanced driveway design for improved vehicular ingress and egress to the Property, as well as substantial landscape enhancements to be developed by Owner's landscape architect. No fill or proposed basements are proposed for the renovation.

The age of the home and exposure to the harsh elements have resulted in significant concrete spalling, rust, and water intrusion, rendering the home unlivable and unsafe. The proposed renovations will make the home safe and allow it to be enjoyed and brought into alignment with the beauty of the Island and surrounding neighborhood character.

¹ Age of the home is based on information available on the Property Appraiser's website.

The proposed renovation of the existing modestly sized, 1-story home versus building a potentially much larger 2-story home closer to the OSL and other setbacks will allow the existing home's charm and character to be preserved without the impacts to neighbors and the Town of a complete tear down and rebuild.

III. Grounds for Waiver.

Owner's request for a waiver from the ZIP meets all requirements for waiver of the ZIP and the waiver must be granted for the following reasons, among other reasons:

- a) Without the requested waiver, the ZIP would have the effect of depriving Owner of the reasonable use and enjoyment of the Property and would result in further deterioration of the Property, to the detriment of Owner, neighbors, and the Town.
- b) Allowing the proposed renovation will provide several benefits to neighbors and the Town, including without limitation:
 - o The proposed renovation will allow the Property to be beautified and made livable without the impacts to neighbors or the Town of a complete tear-down and rebuild.
 - o The proposed renovation will allow the home to maintain its (i) modest size at less than half of the allowable square footage, (ii) single-story design and lower than allowable height, and (iii) location farther from all setbacks than required, including the OSL.
- c) The proposed renovation will not contravene the purpose of the pending OSL study or any ordinance reasonably anticipated to result from the study.
- d) This is evidenced by comprehensive studies of the OSL conducted by the Town's coastal engineer in coordination with several outside engineers, the result of which concluded that a change to the OLS on this Property is not warranted. Attached hereto is a letter from surveyor, P. Michael Zarrella of R.L. Vaught & Associates, Inc., confirming that the OSL on this Property did not change as a result of the 2019 change to the OSL adopted by Ordinance 376.
- e) Unlike other properties previously undeveloped prior to the 2019 OSL change, this Property has been developed for many decades, with the existing home dating back 66 years. The proposed renovations to the home should result in no greater impact to the dune or coastal system than the existing improvements.
- f) Granting of this request will have no impact on the requirement that the proposed renovation plans be submitted to the Town for review and approval and also by DEP to confirm compliance with its relevant criteria.

R. L. VAUGHT & ASSOCIATES, INC.

9075 S.E. BRIDGE ROAD, HOBE SOUND, FL 33455 (772) 546-8086 FAX: (772) 546-8087

February 21, 2024

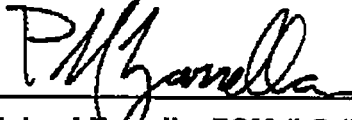
Ruben Cruz, Director of Planning and Zoning
c/o Town of Jupiter Island Building Department
2 Bridge Road; Hobe Sound, Florida 33455

RE: Ordinance # 293 – 15 S. Beach Road

Mr. Cruz,

The physical location of the previous waterfront setback line as recorded in Ordinance No. 293, Exhibit "C", as adopted October 6, 2004, Town of Jupiter Island, Land Development Regulations, is identical to the physical location of the current waterfront setback line as recorded in Ordinance No. 376, Exhibit "C", adopted May 7, 2019, and as shown on our survey of the above referenced property.

Best Regards,



P. Michael Zarella, PSM (LS #6736)

R.L. Vaught & Associates, Inc. (LB #5879)

2/22/24, 3:01 PM

Landmark Web Official Records Search

MARSHA STILLER
CLERK OF CIRCUIT COURT
MARTIN CO., FL

RECORDED & VERIFIED
BY D.C.

01264209

97 NOV 13 AM 11:24

This instrument prepared by and
should be returned to:
LAURIE L. GILDAN, ESQ.
Greenberg, Traurig, Hoffman, et al.
777 S. Flagler Drive, Suite 310E
West Palm Beach, Florida 33401

DOC-DEED # 12,600.00 MARSHA STILLER
DOC-MTG # _____ MARTIN COUNTY
DOC-ASM # _____ CLERK OF CIRCUIT COURT
INT. TAX # _____ BY [Signature] D.C.

Grantee's S.S. # _____

Parcel I.D. #35-38-42-009-084-02040-10000

WARRANTY DEED

THIS WARRANTY DEED is made this 5th day of November, 1997, by **JEFFREY B. GELMAN** (hereinafter called the "Grantor"), whose mailing address is 1919 N. Sheffield, Chicago, IL 60614, joined by his spouse, **CHRISTINE GELMAN**, to **THOMAS L. TERRY and BARBARA K. TERRY, husband and wife** (hereinafter called the "Grantee"), whose mailing address is 15 South Beach Road, Jupiter Island, FL 33455.

WITNESSETH

Grantor, in consideration of the sum of TEN DOLLARS (\$10.00) and other good and valuable considerations paid by Grantee, the receipt and sufficiency of which are hereby acknowledged, has granted, bargained and sold, and by these presents does grant, bargain, sell, alien, remise, release, convey and confirm unto the Grantee, and Grantee's heirs and assigns forever, the following described land, situate, lying and being in **Martin County, Florida**, to-wit:

Lot 204, Block 84 and Lot 205, Block 85, ISLAND BEACH REVISED PLAT #2, according to the map or plat thereof as recorded in Plat Book 2, Page 44, Public Records of Martin County, Florida.

This conveyance is subject to: restrictions, reservations, easements, covenants and limitations of record; zoning and/or other restrictions imposed by governmental authorities, and taxes and assessments subsequent to December 31, 1997.

TO HAVE AND TO HOLD the same, together with all hereditaments, easements, and appurtenances pertaining to or benefiting the same, unto Grantee, and Grantee's heirs, successors and assigns in fee simple forever.

Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever.

Christine Gelman joins in this deed for the sole purpose of waiving any homestead rights she may have in the subject property.

OR BK 1 2 7 2 PGO 1 5 6

2/22/24, 3:01 PM

Landmark Web Official Records Search

IN WITNESS WHEREOF, Grantor has executed this Warranty Deed as of the day and year first above written.

Signed, sealed and delivered
in the presence of:

Sign: Rita Stanfield
Print: Rita Stanfield

Sign: Jeffrey B. Gelman
Print: JEFFREY B. GELMAN

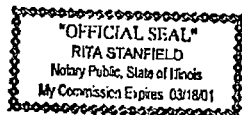
Sign: John L. Priola
Print: JOHN L. PRIOLA

Sign: Christine Gelman
Print: CHRISTINE GELMAN

STATE OF ILLINOIS)
) SS:
COUNTY OF COOK)

The foregoing instrument was acknowledged before me this 5TH day of November, 1997, by JEFFREY B. GELMAN and CHRISTINE GELMAN, husband and wife, who personally appeared before me, ☒ are personally known to me OR ☐ produced _____ as identification.

[NOTARIAL SEAL]



Notary: Rita Stanfield
Print Name: Rita Stanfield
Notary Public, State of ILLINOIS
My commission expires: _____

WPB/NOUWENM/168744/3m7c011.DOC/10/28/97/21554.010200

- 2 -



OR BK1 272 PGO 157

MARTIN COUNTY TAX COLLECTOR
3485 SE WILLOUGHBY BLVD
STUART, FL 34994

Property Address 15 SOUTH BEACH RD
Legal Description ISLAND BEACH REVISED PLAT 2 LOT 204 BLK 84 & LOT 205
BLK 85

2023 **MARTIN COUNTY**
Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

PARCEL ID: 35-38-42-009-084-02040,10000
ALTERNATE ID: 57629
ESCROW CODE:



If Paid By	Nov 30, 2023	Paid	\$135,788.77	11/28/2023
Please Pay	\$135,788.77			

Ad Valorem Assessments						
Taxing Authority	Telephone	Millage	Assessed Value	Exemption	Taxable Value	Tax Amount
JUPITER SEAND AD VAL OP	772-545-0100	2.7887	6,647,171	0	6,647,171	18,536.97
JUPITER SEAND EROSION	772-545-0100	0.9593	6,647,171	0	6,647,171	6,376.53
JUPITER SEDEBT SERVICE	772-545-0100	0.2472	6,647,171	0	6,647,171	1,643.18
SCHOOL GENERAL FUND	772-219-1200 ext 30273	3.1950	11,253,800	0	11,253,800	35,955.89
SCHOOL CAPITAL OUTLAY	772-219-1200 ext 30273	1.5000	11,253,800	0	11,253,800	16,980.70
SCHOOL DISCRETIONARY	772-219-1200 ext 30273	0.7480	11,253,800	0	11,253,800	8,417.84
SCHOOL ADDN VOTER MIL	772-219-1200 ext 30273	0.5000	11,253,800	0	11,253,800	5,626.90
CHILDRENS SERVICES ORDNGS	772-288-5758	0.3618	6,647,171	0	6,647,171	2,404.95
FE INCD AND NAVIGATION DIST	561-627-3386	0.0288	6,647,171	0	6,647,171	191.74
STELLA WTR MGMT	561-586-8800	0.2301	6,647,171	0	6,647,171	1,529.51
COUNTY GENERAL FUND OP	772-463-2868	5.6017	6,647,171	0	6,647,171	43,882.63
MILLAGE CODE 4300		TOTAL MILLAGE 17.1606	TOTAL AD VALOREM TAXES		\$141,446.64	

Levying Authority	Telephone	Rate (\$ per unit)	Tax Amount
TOTAL NON AD VALOREM TAXES			\$0.00

TOTAL	\$141,446.64
--------------	---------------------

2023

Mail payments to: 3485 SE Willoughby Blvd Stuart, FL 34994 (772) 288-5600

CANADIAN CHECKS MUST BE PAYABLE IN U.S. FUNDS & DRAWN ON A U.S. BANK **DO NOT SEND CASH**

ALTERNATE ID: 57629

ESCROW CODE:

Please check one box: Current taxes are processed by the month they are
postmarked. Delinquent taxes are processed by the date they are received.

Nov-30-2023	\$135,788.77	
Paid By	On File	
Paid	\$135,788.77	11/28/2023
TAXES BECOME DELINQUENT APRIL - ADD 3% PLUS FEES		

Notice: If taxes on your property are not paid in full, a tax certificate will be sold for the delinquent taxes.



LIMITED POWER OF ATTORNEY

I, THOMAS L. TERRY, hereby appoint the attorneys of JECK, HARRIS, RAYNOR & JONES, P.A., including without limitation, PHILIPPE C. JECK and JEREMY D. BOWERMAN, to be my true and lawful attorney-in-fact (each hereinafter, "Attorney-in-Fact"), to act as my duly authorized representative before the Town of Jupiter Island, including without limitation, the Town Commission, any boards or committees, and Town staff (collectively, the "Town"), with respect to my proposed development of the real property located at 15 South Beach Road, Jupiter Island, FL 33455 (the "Property") more particularly described as follows:

Lot 204, Block 84 and Lot 205, Block 85, ISLAND BEACH REVISED PLAT #2, according to the map or plat thereof as recorded in Plat Book 2, Page 44, of the Public Records of Martin County, Florida.

hereby granting unto said Attorney-in-Fact full power and authority to take any and all action said Attorney-in-Fact shall deem necessary or advisable in connection with obtaining necessary approvals from the Town with respect to my proposed development of the Property, including without limitation (i) preparing, signing, and submitting applications and requests for development approval, waivers, variances, special exceptions, or any other request, (ii) execution of any documentation reasonably required by the Town, and (iii) appearing at any public meetings or hearings on our behalf with regards to the same.

This Limited Power of Attorney shall be effective beginning on the date hereof and shall continue in full force and effect up to the time of receipt by my Attorney-in-Fact of a written revocation signed by me.

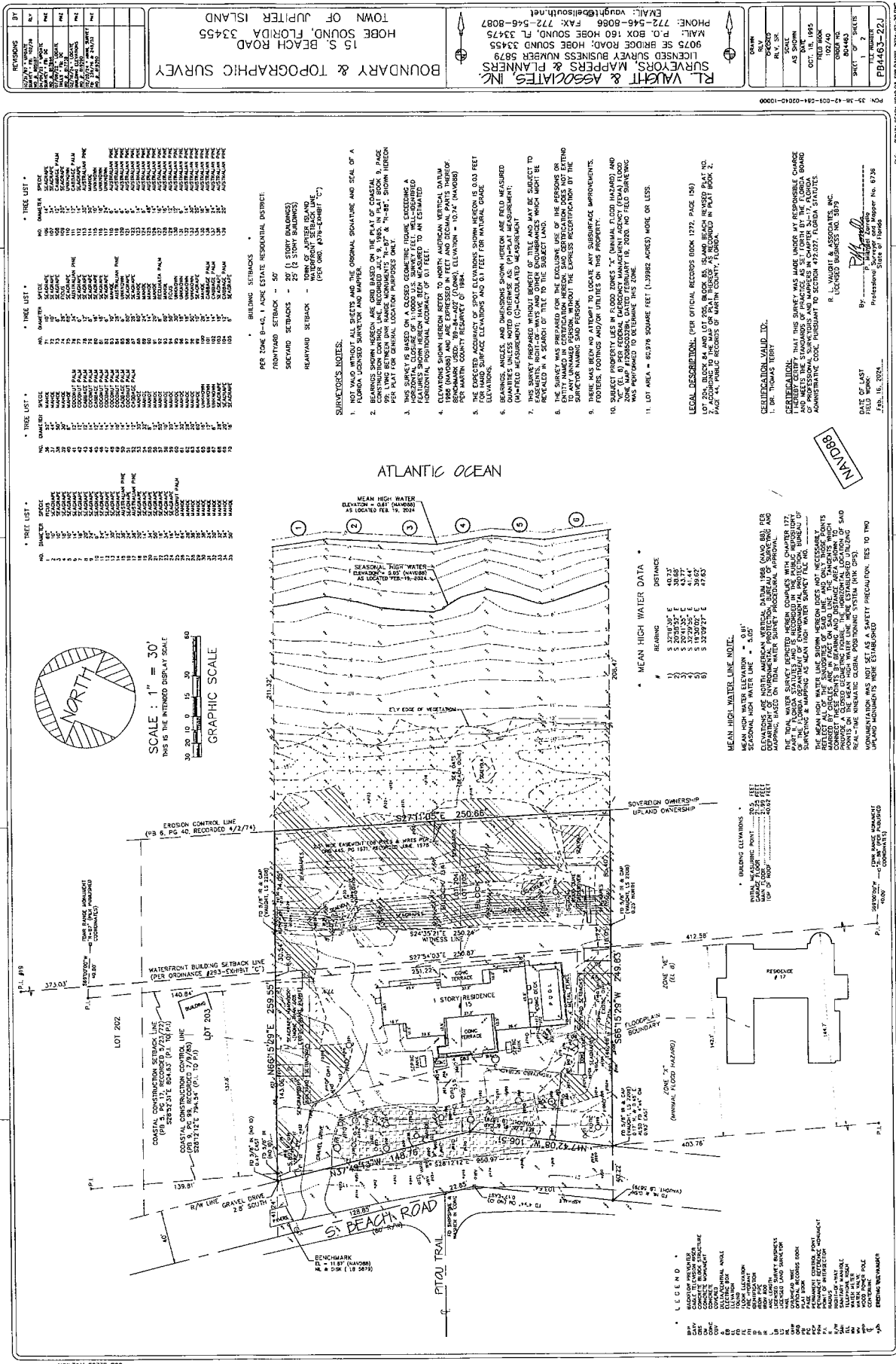
To accomplish the purposes set forth herein, I have hereunto set my hand and seal to this Limited Power of Attorney this 1st day of March, 2024.

**Signed, sealed and delivered
in the presence of:**

Lagretta Braswell
Printed Name: Lagretta Braswell

Alexandra Daniel
Printed Name: Alexandra Daniel

Thomas L. Terry
THOMAS L. TERRY



TERRY RESIDENCE
15 SOUTH BEACH ROAD
TOWN OF JUPITER ISLAND, FLORIDA

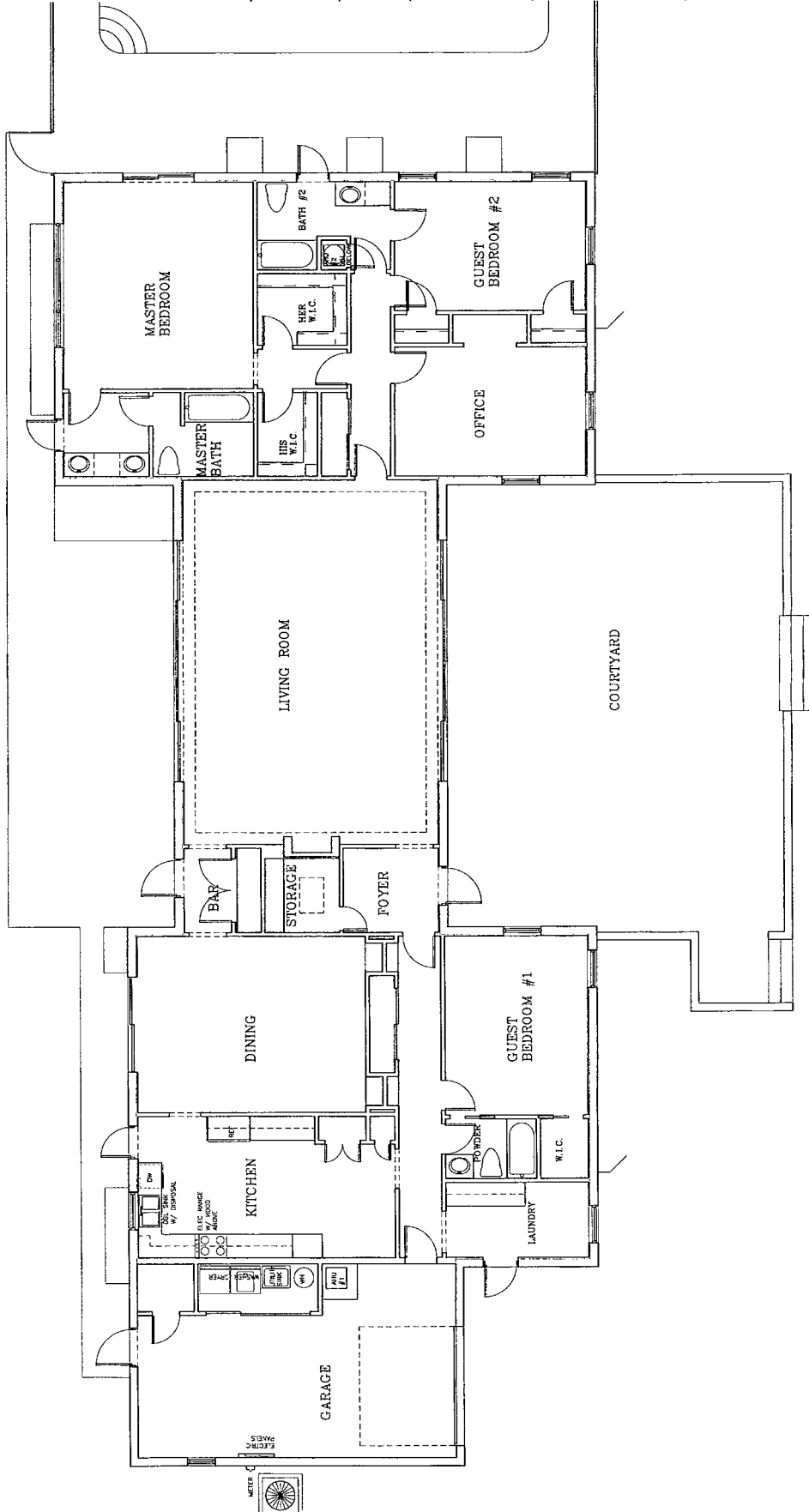
Scale: 1/4" = 1'-0"
Consultant: Village Architects, Inc.
Copyright © 2010
All Rights Reserved
No part of this drawing may be reproduced or transmitted in any form or by any means electronic or mechanical, including photocopying, recording, or by any information storage and retrieval system, without permission in writing from Village Architects, Inc.

Revisions:
XXX.XX

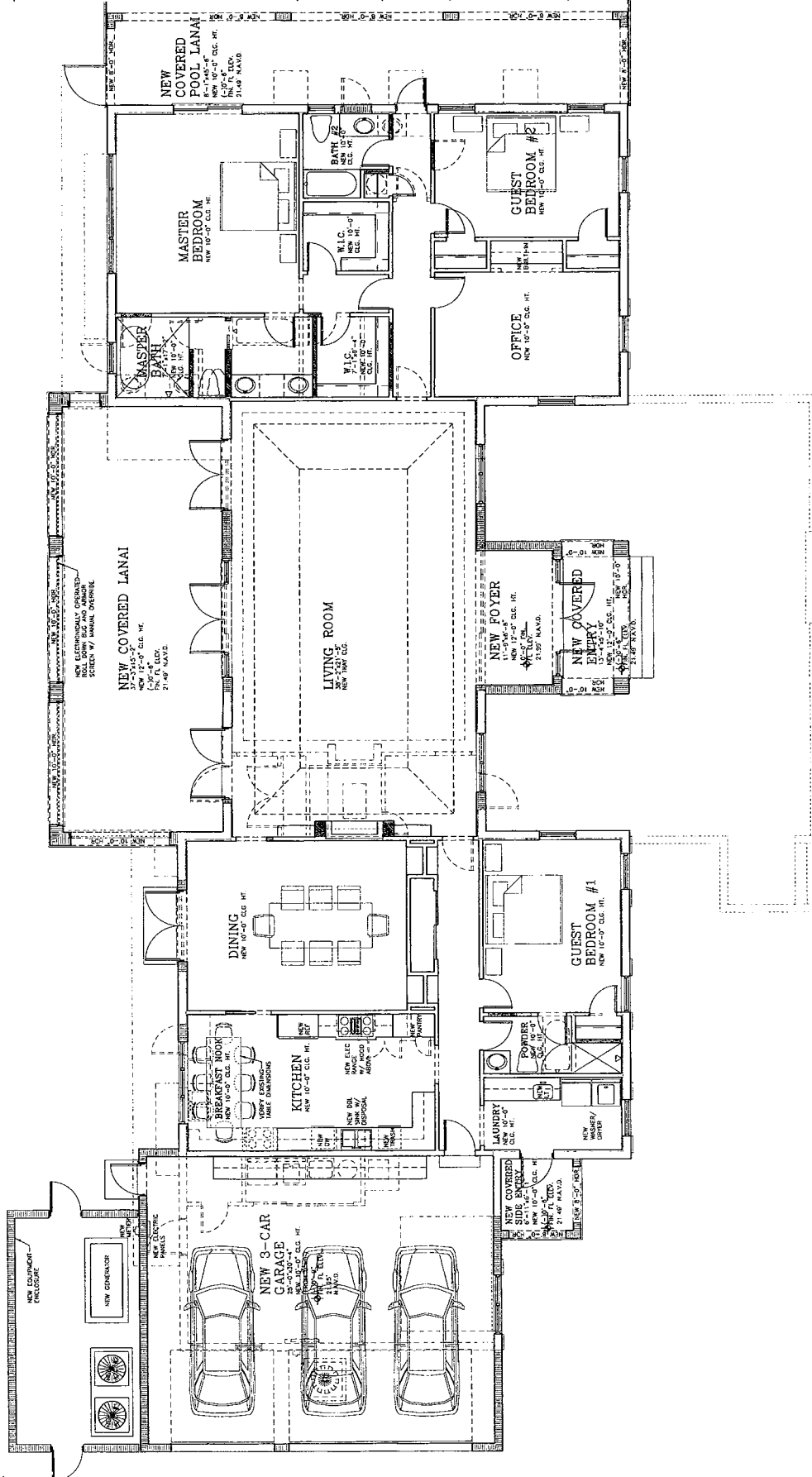
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7/4/02
Date:
7/4/04
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SHM
Checked:
MMB

Sheet No.:
A1-EX
PROJECT NAME:
TERRY RESIDENCE



EXISTING FLOOR PLAN
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FLOOR PLAN
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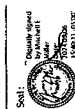
Revisions:
 1. 10/10/04

Consultant:

Contractor:
 J. W. H. Construction, Inc.
 1111 S. W. 1st St.
 Tallahassee, FL 32309
 Phone: (904) 744-6699
 Fax: (904) 744-6698
 www.jwh-construction.com
 AIA 0001195



TERRY RESIDENCE
15 SOUTH BEACH ROAD
TOWN OF JUPITER ISLAND, FLORIDA

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Consultant:

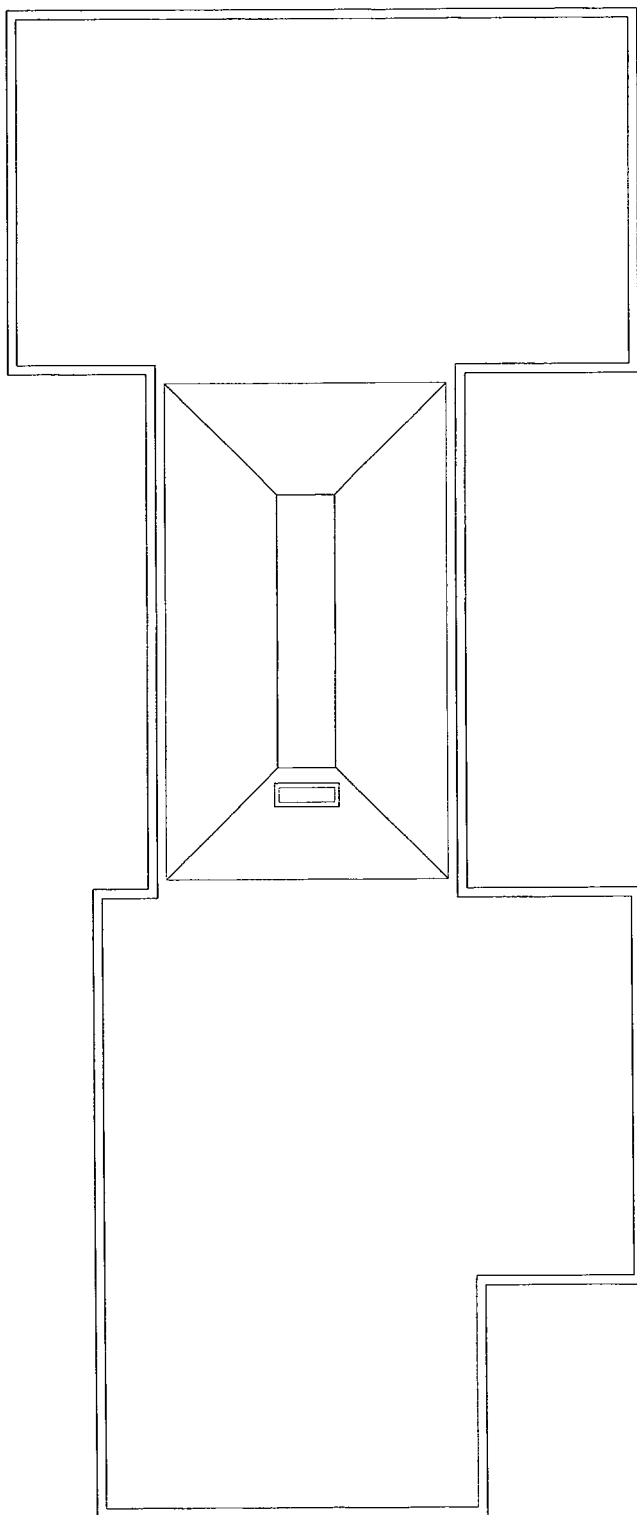
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v. 001.001

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**EXISTING
ROOF PLAN**

Agenda Item 19

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EXISTING ROOF PLAN

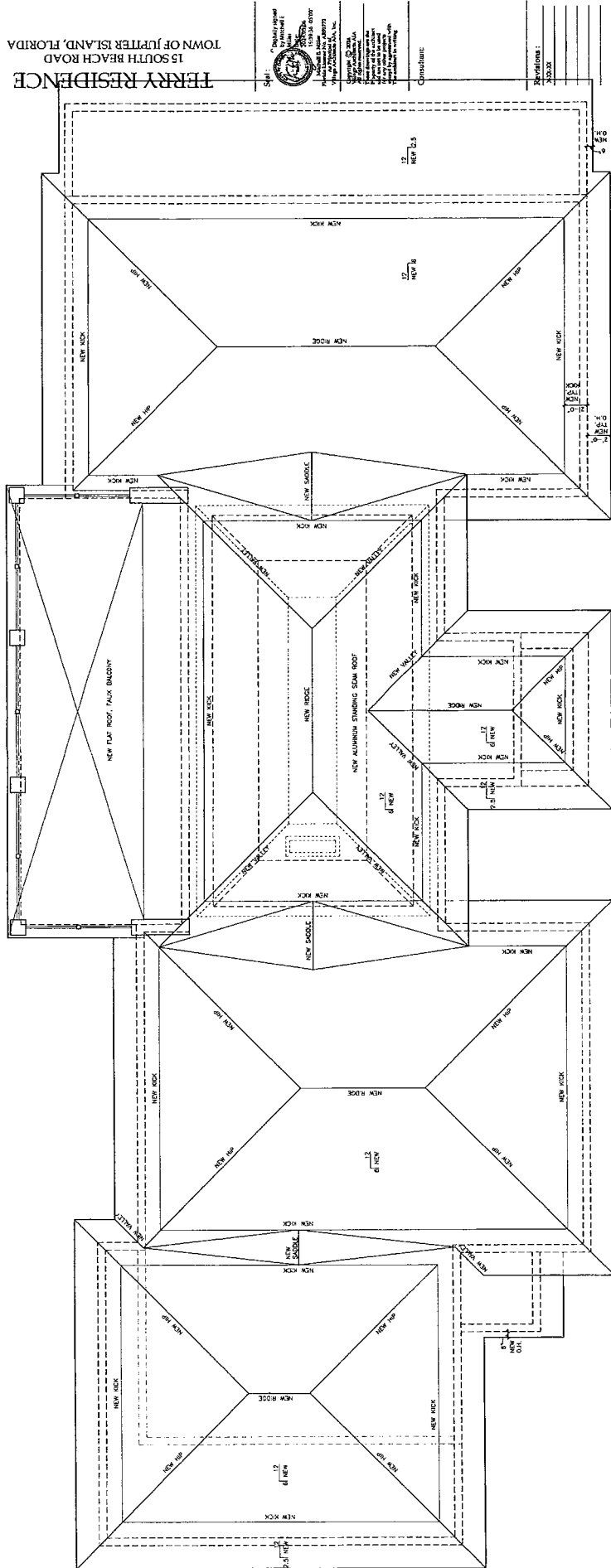
TERRY RESIDENCE
 15 SOUTH BEACH ROAD
 TOWN OF JUPITER ISLAND, FLORIDA

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 Checked: JMM
 Sheet No. 1
 Project No. 24402
 Title: ROOF PLAN
 Client: Terry Residence
 Architect: Village Architects, Inc.
 480 A Cyprus Drive, Suite 22
 Tampa, FL 33609
 Phone: 813.251.1231
 Fax: 813.251.1231
 www.Village-Architects.com
 AIA0001135

Agenda Item 19

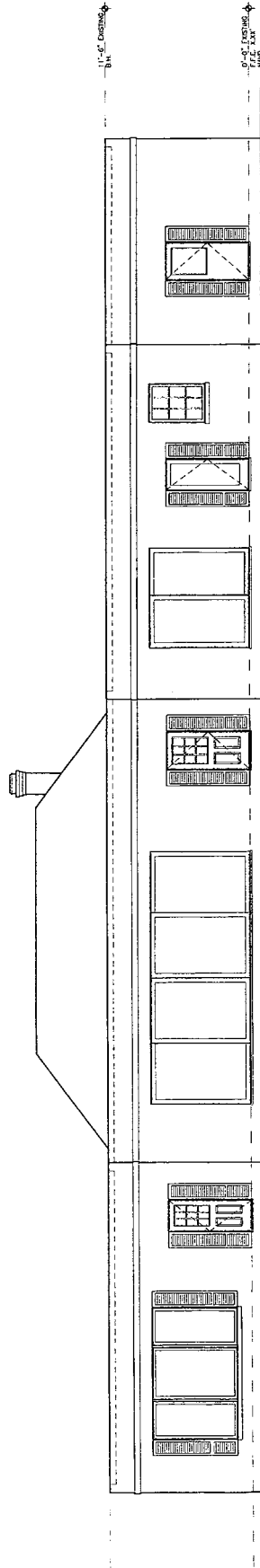
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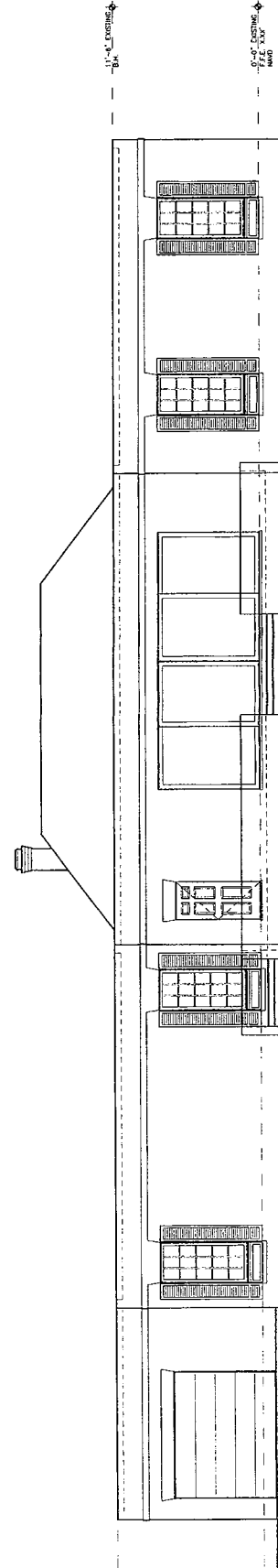


Sheet Title
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 1-15-04
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 Drawn:
 JMM
 Checked:
 JMM
 Sheet No.
 1
 Project No.
 24402
 Title:
 ROOF PLAN
 Client:
 Terry Residence
 Architect:
 Village Architects, Inc.
 480 A Cyprus Drive, Suite 22
 Tampa, FL 33609
 Phone: 813.251.1231
 Fax: 813.251.1231
 www.Village-Architects.com
 AIA0001135



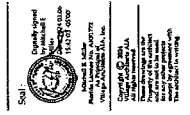
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EXISTING FRONT ELEVATION
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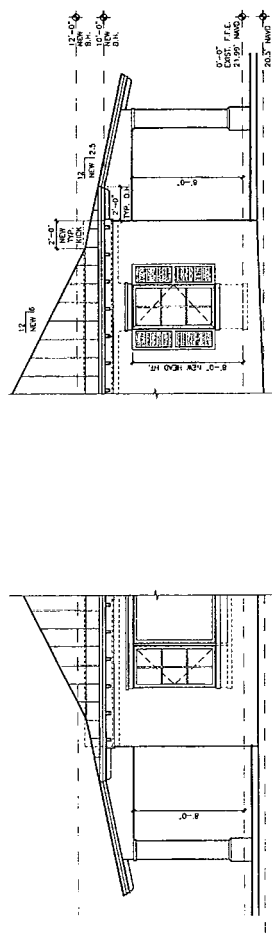
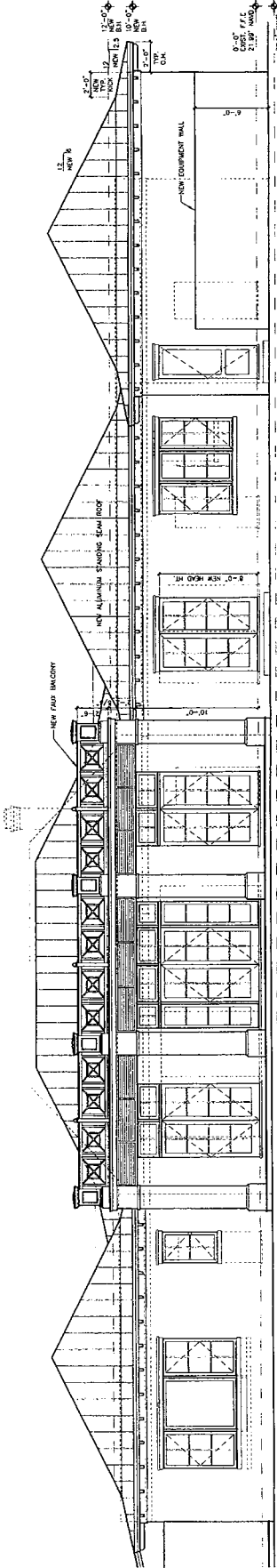
TERRY RESIDENCE
15 SOUTH BEACH ROAD
TOWN OF JUPITER BEACH, FLORIDA



Contributor:

REAR POOL LANAI FRONT POOL LANAI
ELEVATION ELEVATION
SCALE: 1/4"=1'-0"

REAR ELEVATION
SCALE: 1/4"=1'-0"



REAR POOL LANAI FRONT POOL LANAI
ELEVATION ELEVATION
SCALE: 1/4"=1'-0"

Revisions:	
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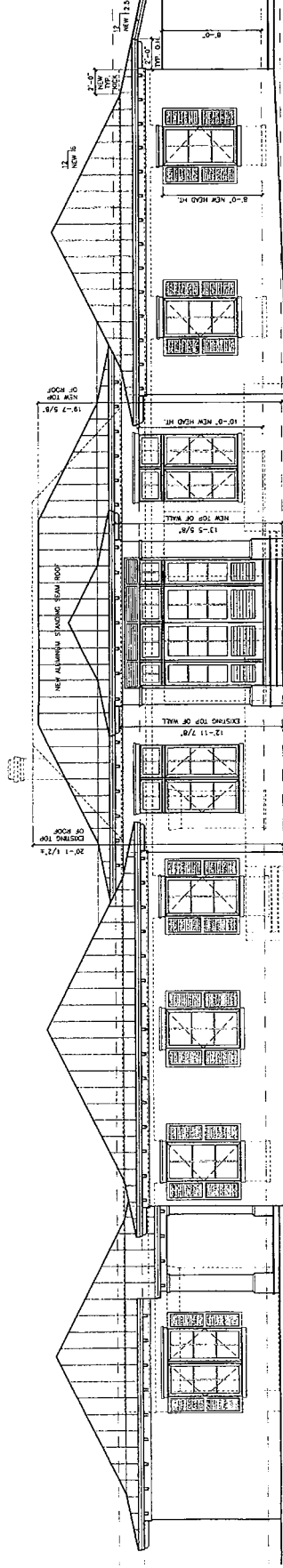
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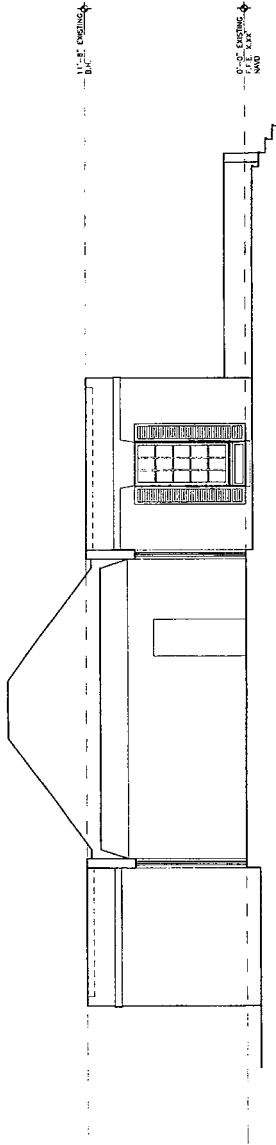
Agenda Item 19

A3

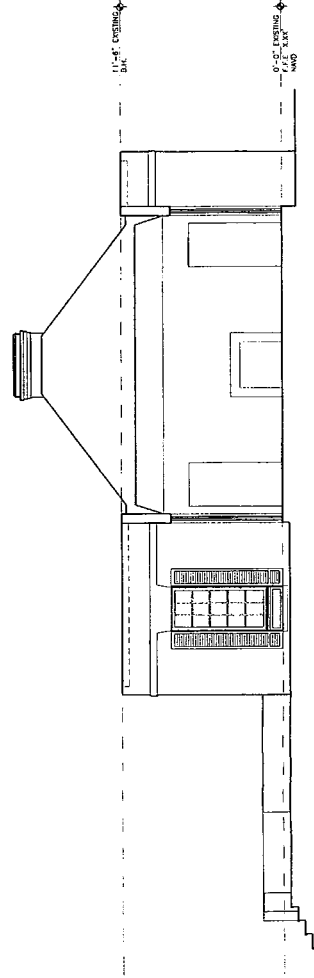
PRINT DATE: 6/28/20

FRONT ELEVATION
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EXISTING BUILDING SECTION - B
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EXISTING BUILDING SECTION - A
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