

# FY 2014/2015

Reporting Budgetary Results  
for the first quarter ending  
December 31, 2014

Prepared By:  
Finance Department  
1/20/2015



TOWN OF JUPITER  
QUARTERLY BUDGET REPORT

**TOWN OF JUPITER  
FIRST QUARTER BUDGET REPORT  
FOR THE 3 MONTHS ENDING DECEMBER 31, 2014**

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# TOWN OF JUPITER

## FIRST QUARTER FINANCIAL ACTIVITY SUMMARY

### FOR THE THREE MONTHS OCTOBER 1, 2014 – DECEMBER 31, 2014

The attached financial report for the period covering October 1, 2014 to December 31, 2014 represents an overview and analysis of the Town's financial activities for the first quarter of the fiscal year and represents 25% of the year completed.

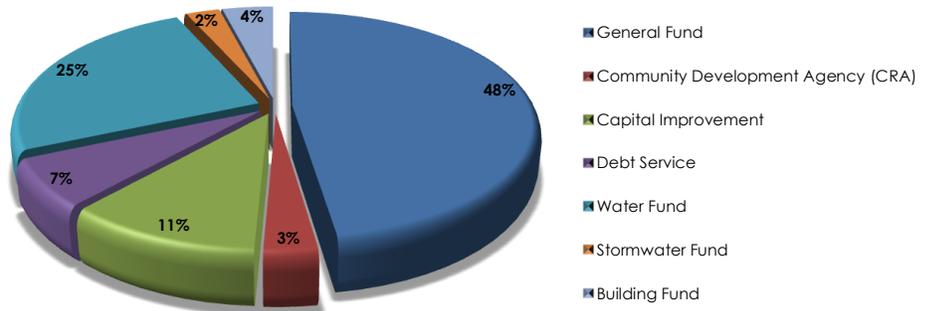
The Town's first quarter financial report describes the current status of revenues and expenditures, and how they are performing to their year-end projections, based on actual (unaudited) data.

## Financial Report Summary

### Town-wide summary:

Revenue estimates of \$86.7 million are at 38.47% of the annual budgetary estimates. Expenditure estimates (including capital and debt service) of \$86.7 million are at 18.85% of the annual budget.

Town-Wide FY15			
	Budget	YTD	Percent
Revenue	86,752,163	33,376,718	<b>38.47%</b>
Expenses	86,752,163	16,354,096	<b>18.85%</b>



### Town-wide summary by fund:

	Governmental Funds											
	General Fund			Community Redevelopment Agency (CRA)			Capital Improvement			Debt Service Fund		
	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent
Revenue	42,653,300	19,638,671	46.04%	2,695,081	568,321	21.09%	9,813,867	3,193,064	32.54%	6,049,545	2,768,269	45.76%
Expenses	42,653,300	9,005,290	21.11%	2,695,081	473,569	17.57%	9,813,867	1,065,144	10.85%	6,049,545	353,023	5.84%

	Enterprise Funds								
	Water Fund			Stormwater Fund			Building Fund		
	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent
Revenue	22,237,813	5,752,858	25.87%	2,386,882	599,412	25.11%	3,610,756	1,424,444	39.45%
Expenses	22,237,813	4,833,209	21.73%	2,386,882	408,073	17.10%	3,610,756	689,357	19.09%

As the Town completes the first quarter of operations many of the first quarter revenue actual's either exceeded or met expectations due to the continued easing in local and state economic pressures. This continued easing in recessionary pressures has been taken into account while formulating assumptions for the FY15 budget year. Increased growth in assessed values and new construction activity within the Town have created a positive position for all funds as represented within this document and is expected to continue till yearend.

- General Fund revenues of \$42.6 million are at 46.04% of annual estimates which is an increase of just over \$1.3 million, or 6.89% when compared to the same time last year. The primary reason for this increase is due to increased collections for sales tax and ad-valorem taxes, which is due to increased economic activity as well as new construction and increased assessed values.
- General Fund expenditures of \$42.6 million are at 21.11% of annual estimates which is an increase of 2.08% when compared to the same time last year.

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## Capital Assets:

During the first quarter of 2015, the Town's operating funds invested \$111 thousand in capital items. The most significant of these investments were as follows:

- **Public Works Fleet** – E 250 Truck (1)
- **Public Works Parks Maint.**— John Deer HPX Gators (4) and Scagg Mowers (2)
- **Code Compliance** - Code Vehicle (1)
- **Building** –Software and hardware expenses relating to the electronic plan review/community development software solution (this is a multi-year project and slated to be complete in the spring of 2015).
- **Water Fund / Utility Billing** - Software and hardware expenses relating to the utility billing software solution (this is a multi-year project and slated to be complete in the spring of 2015).

## Community Investment Plan – Capital Improvement Fund:

The Town has many community investment projects spanning multiple years and is a significant investment for the Town and its citizens. During the first quarter of FY 2015, the Town made the following investments in implementing the adopted community investment plan:

### Major CIP Fund activity:

- **Street Resurfacing** – This is an on-going investment in Town streets, of the \$325 thousand allocated, \$292 thousand has been spent to date on town resurfacing projects.
- **Neighborhood Sidewalks** - This is an on-going investment in Town sidewalks, of the \$325 thousand allocated, \$21 thousand has been spent.
- **South Jupiter Community Park Phase II** - Of the \$3.4 million allocated to this project, \$1.3 million has been spent.
- **A1A / US1 to Jupiter Beach Road** - Of the \$5 million allocated to this project, \$308 thousand has been spent in the first quarter of FY 2015. Allocated funds are anticipated to be amended during the second quarter of FY 2015 due to revised project scope.

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## First Quarter Highlights:

**Insurance Fund**—In December the Town Council adopted a resolution for the creation of an insurance fund and appropriated \$350,000 to the new fund for the purposes relating to the administration of claims. The purpose of the newly created Insurance Fund will be to maintain a separate account for the exclusive purpose of providing funding for employee benefit related insurance programs. The partially self insured health insurance program is estimated to provide the Town with an estimated cost savings of approximately \$381,000 while providing employees with unchanged health insurance benefits. With the reduction in overall cost that will be achieved from the partially self insured program, the Town will be able to reduce the employee portion of monthly health insurance by 10% without the need to reduce benefits or curtail services.

**Town Compensation Study**— The Compensation Task Force (CTF) is working diligently to research, analyze and provide recommendations on how to structure the Town’s compensation plan going forward. The CTF has created three sub-committees, each looking at an important aspect of the overall issue. They are on-track to make recommendations in February to the Management Team, so that Town can implement changes in March.

**Priority Based Budgeting (PBB)** — In the spring of 2014, the Town began the process of implementing a different approach to budget development with a focus on gaining more insight into the needs of its citizens and the business community and aligning strategic priorities to the Town’s financial plan. Ultimately, decisions about the Town’s annual budget will be made not by the evaluation of line items, but by the value that certain services and programs offer the community as a whole.

Aside from the citizen survey that the Town traditionally has used as a benchmarking tool, the Town utilized citizen focus groups to lay the ground work for developing a better understanding of the needs and priorities of its citizens and businesses. The results from the focus group discussions, coupled with strategic planning sessions held with Town Council, have given staff the direction it needs to develop the tools to determine value of services and programs relative to the results and outcomes desired by the Town’s citizens, the business community and the Town Council.

With these desired results clearly defined in FY 2014, staff began the process of program and service evaluation which will ultimately allow for alignment of value added programs to achieve desired future results. The evaluation of programs through costing and scoring of programs relative to desired results were completed by the first quarter of 2015.

Although still being discussed by the Town Council, the next page will outline the “Results” developed during community workshops this past summer that all services and programs in the Town are measured against.

## FY 2015 TOWN OF JUPITER PRIORITY BASED BUDGETING RESULTS AND DEFINITIONS

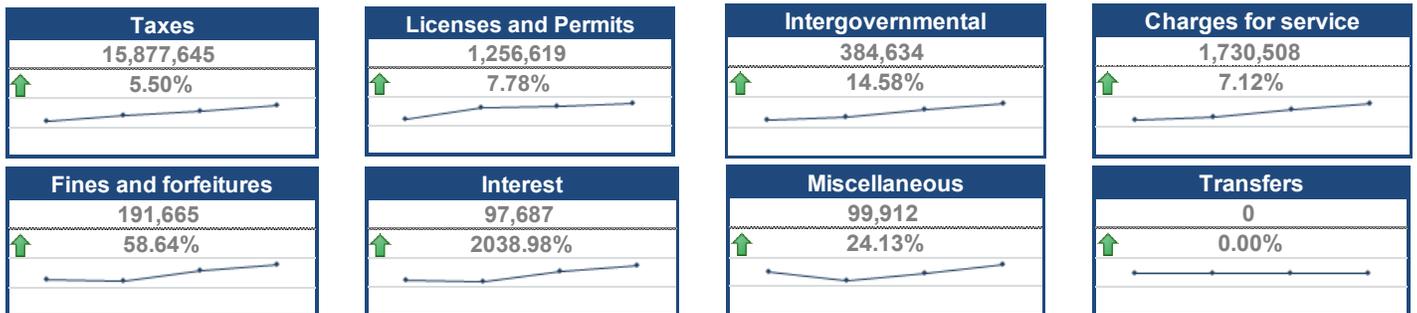
COMMUNITY BASED RESULTS							INTERNAL SERVICE BASED RESULTS	
Keep Citizens and Businesses Safe	Manage, Control and Enforce Traffic for all modes: Car, Bikes, Pedestrians & Boats.	Continue Beautification and Natural Areas: Green Spaces, Parks, Beaches & Landscaping.	Plan, Manage, Control, Safeguard Growth and Development to Maintain Small Town Feel & Integrity of Jupiter	Maintain and Enhance the Small Town Feel	Support Local Businesses, Business Friendly Environment.	Support and Enhance Open 2-Way Communication.	Prepare and Manage Budget; Maintain Fiduciary Responsibility	Organizational Governance (Internal Services & Support
HOW DO WE ACHIEVE THESE RESULTS:								
Intracoastal Safety, Education Services	Traffic Flow; Light Timing, Speed Limit Control	Clean Air; Use rakes not blowers; No importing of Waste	Limit Waterside Area, Harbor Growth, (No more Harborsides)	Create more open spaces, bike and walking paths, Promote active outdoor lifestyle	Promote Economic Growth	Upfront and Honest Communication; Fair, Open, Timely	Support government services	Invest in the organization infrastructure to increase productivity and enhance performance (technology, skill development)
Responsive PD, Prevent Crime; Manage Crime, Safe Neighborhoods	Indiantown; Central; Tony Penna; Inlet Village, Commerce Park	Enforce Business Maintenance; Strip Mall Vacancy Rate; Set Backs; Indiantown Road Beautification	Consider Resident Needs, Density, Traffic Control, Infrastructure Maintenance	Encourage Small Local Businesses	Consider Bioscience Cluster Initiatives	Listen and Respond to Citizens and Community, timely	Be good stewards of tax dollars	Manage overall costs of Town government to enable a sustainable future
Safe Drinking Water	No parking fees	Keep Dog Beach; Cleaner, Maintained, Safer Beach; Preserve Public Access; Pedestrian friendly	Create and Maintain Master Plan, Think Long Term, Sustainability	Beach Charm, Quaint, Clean, Keep Aesthetics, Coastal Atmosphere, Nature	Encourage Small Business Growth	Continue and Improve mechanisms, web, email, notices, flyers, TV, newsletters, Jupiter U, social media, smart	Consider staffing levels and pay, pensions	Develop workforce: leadership, communication, team environment, employee engagement
Traffic, Road Safety, Bikes, Pedestrians, Parking lots, Speed Limits	Enforcement of Traffic Laws, Speeding, Red Light Runners, Parking Violations	Bike Paths; Pedestrian Areas; Kayak and Paddle access and safety	More consideration for Green Space, Beautification, Wildlife	Limit Apartments, Strip Malls, Pet Stores and Mindful of Building Height, Sign Restriction	Partnerships with Local Events	Create more transparency in government and in council	Manage assets, Protect the environment	Maintain Town facilities and buildings at a level defined in Town policies
Emergency Prep; Hurricane, Storm, Flooding	Trolley Service; Safe Golf Cars, More Public Transportation, Shuttles, Support Less Car Driving	Parks clean, safe, shade, trees, drinking fountains, bathrooms	Limit Building Height to 2 Story, Enforce Set Backs	Manage Growth, Control and Reduce Development	Consider Regulations, Permit process, Code Enforcement, Modernize Planning	Get more citizen and community and public input	Create Transparency, Publish budget, Provide accounting	Maintain a professional, highly motivated Town workforce that receives competitive compensation and benefits
Safe, Clean Beaches and Parks	Better Bike Paths and Bike Lane Management	Landscaping; Sustainable; Use Native Plants; Tree Removal	Maintain Roads, Sidewalks, Lights, Crossings, Parking Areas	Modernize Planning and Zoning; Licensing Process	Promote Business initiatives, Tax Incentives, Small Business Incentives and Assistance	Greater Citizen Involvement including under represented areas; additional outreach	Keep tax rates reasonable	Deliver Town services that are valued by residents and businesses in the most cost effective and efficient manner
	School Drop off and Pick up	More Green Space; More Open Space; Natural Areas; Protect the Environment	Ensure JPD matches Growth	Instill a sense of civic pride and community; foster a town identity	Promote Tourism			
	Control Growth and Commerce to manage traffic flow; Traffic Plan	Recycle Everything; Water Reuse	Update Zoning and Code Policy	Preserve the history, Support Landmarks	Support "Buy Local; Shop Local"			
	Yes to Tri-Rail; No to All Aboard, High Speed rail		Limit, Restrict Growth, Lake-something by Turnpike, Strip Malls, Apartment Buildings, Limit Chain Stores					
			Support (existing) High Volume Business and Industry, Economic Development, Revitalize Degraded Areas					

# TOWN OF JUPITER - GENERAL FUND REVENUE FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

Overall General Fund revenues increased \$1.3 million (6.89%) when compared to the same period in FY 2014. This increase is primarily due to charges for service and increased tax collections. The major sources of revenues for the General Fund are taxes, franchise fees, intergovernmental revenues, licenses, permits, fines, forfeitures and charges for services. The Town continues to be conservative in its budgetary approach to annual revenue estimates, due to the uncertainty surrounding historical recessionary conditions.

There was a notable increase in revenue compared to the same time last year due primarily to increased property values as well as sales tax generation. The Town also saw growth over FY 2014 in charges for service and intergovernmental revenues. Over all the economy is in full recovery and the Town is regaining a positive position compared to previous years. One notable decrease is in the communications services tax which is expected due to decreased use of land line's state wide as well as within the Town. Another noticeable decrease surrounds business tax receipt collects which was also predicted due to a reduction in the business tax structure which was approved by Council in September 2013.

## FY14 / FY13 Revenue Comparison:



## FIRST QUARTER ACTUALS

	FY15 Actual	FY14 Actual	Percent Change	4 Year Trend
Taxes	15,877,645	15,049,662	↑ 5.50%	
Licenses and Permits	1,256,619	1,165,883	↑ 7.78%	
Intergovernmental	384,634	335,689	↑ 14.58%	
Charges for service	1,730,508	1,615,442	↑ 7.12%	
Fines and forfeitures	191,665	120,819	↑ 58.64%	
Interest	97,687	4,567	↑ 2038.98%	
Miscellaneous	99,912	80,487	↑ 24.13%	
Transfers	-	-	0.00%	
Designated Fund Balances	-	-	0.00%	
<b>Total</b>	<b>19,638,670</b>	<b>18,372,549</b>	<b>↑ 6.89%</b>	

General Fund: Revenues

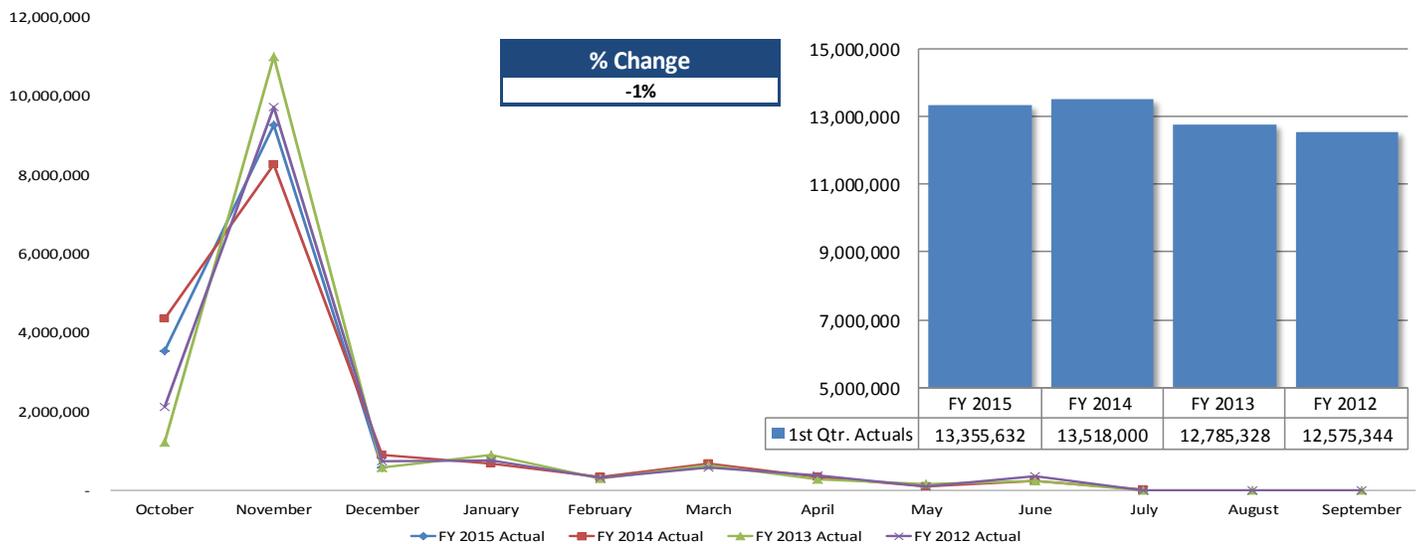
# TOWN OF JUPITER - GENERAL FUND REVENUE

## FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

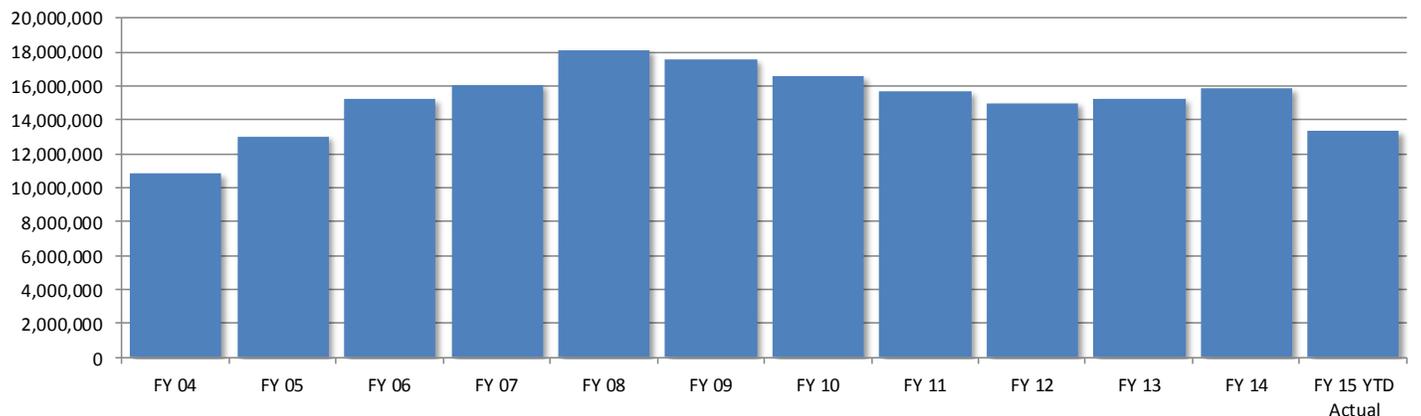
### Ad Valorem Tax - First Qtr. Performance

The major revenue source for the general fund is Ad Valorem tax. The chart below represents the performance of Ad Valorem tax collections in comparison to the last few years actuals which shows that the majority of tax receipts occur between November and January of each year. Based on first quarter collections, the Town should meet year-end estimates due to new construction and an increase in assessed values. A noticeable decrease in Ad Valorem Tax collections compared to last year at this same time was anticipated in the General Fund due to the shifting of \$1 million to the Towns CIP fund. Overall collections for ad valorem have preformed as estimated.

**36%** The percent of General Fund revenues generated from Ad Valorem dollars.

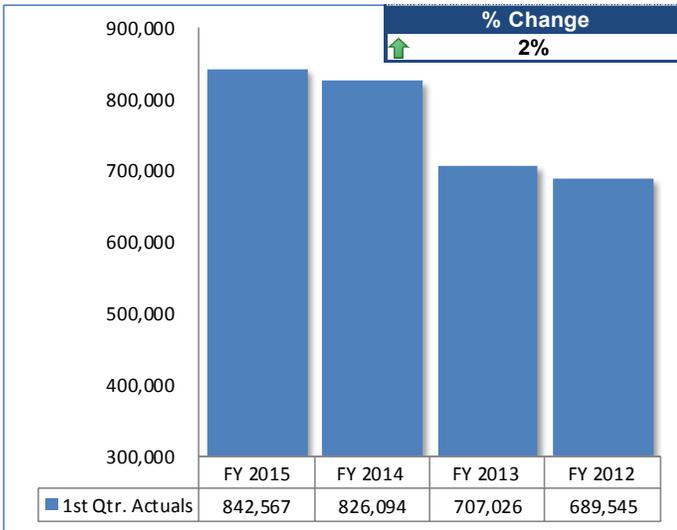


### HISTORICAL AD VALOREM TAX COLLECTIONS:



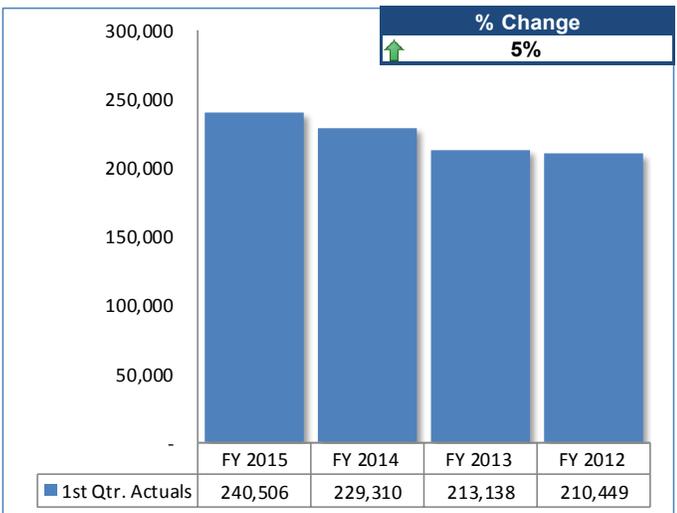
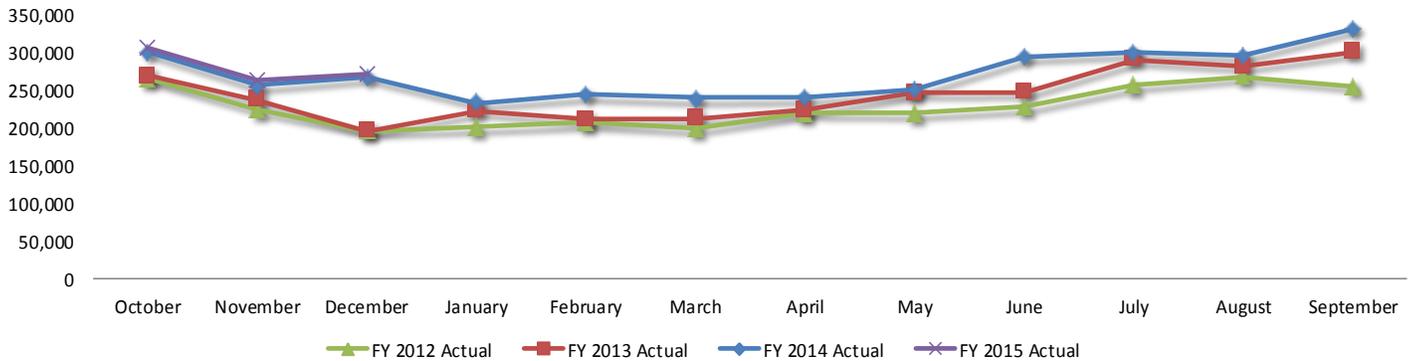
**General Fund: Revenues**

## Major General Fund Revenues: Trends and Historical Comparisons - First Quarter FY 2015



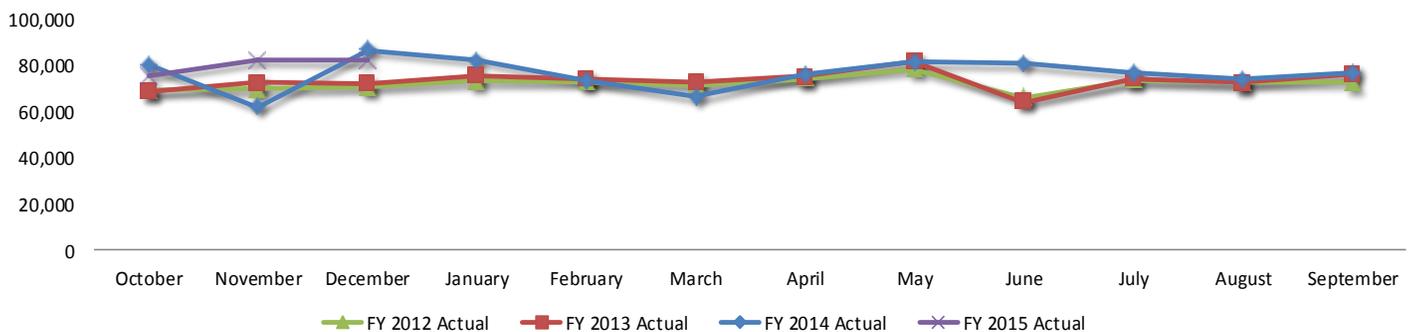
### Util Serv Tax-Electricity

Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	306,442	300,847	270,434	266,070
November	264,228	256,650	239,133	225,664
December	271,897	268,597	197,459	197,811
January		234,698	224,445	202,329
February		244,642	212,997	207,722
March		240,055	214,290	200,987
April		241,569	225,244	221,613
May		251,510	248,054	220,729
June		294,318	248,623	228,492
July		300,552	291,977	257,353
August		296,429	283,441	269,229
September		332,618	303,087	256,581
<b>Total</b>	<b>842,567</b>	<b>3,262,485</b>	<b>2,959,184</b>	<b>2,754,580</b>



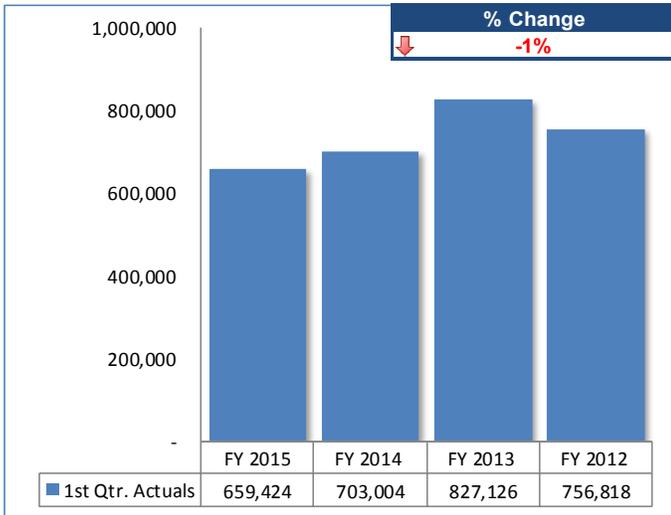
### Util Serv Tax-Water

Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	75,793	80,128	68,737	69,530
November	82,641	62,321	72,297	69,862
December	82,072	86,861	72,103	71,057
January		82,721	75,270	73,213
February		73,647	74,040	73,181
March		66,650	72,606	71,826
April		76,506	75,015	74,568
May		81,474	81,856	78,681
June		80,895	64,391	66,466
July		76,812	73,841	73,860
August		74,290	72,367	72,770
September		76,790	75,903	73,154
<b>Total</b>	<b>240,506</b>	<b>919,095</b>	<b>878,426</b>	<b>868,167</b>



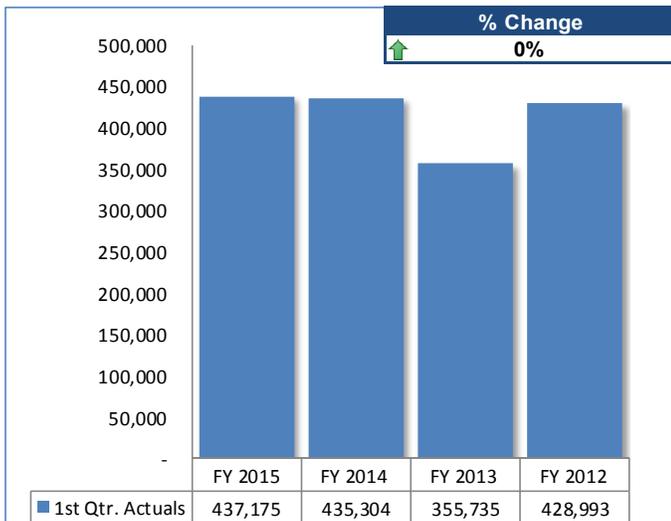
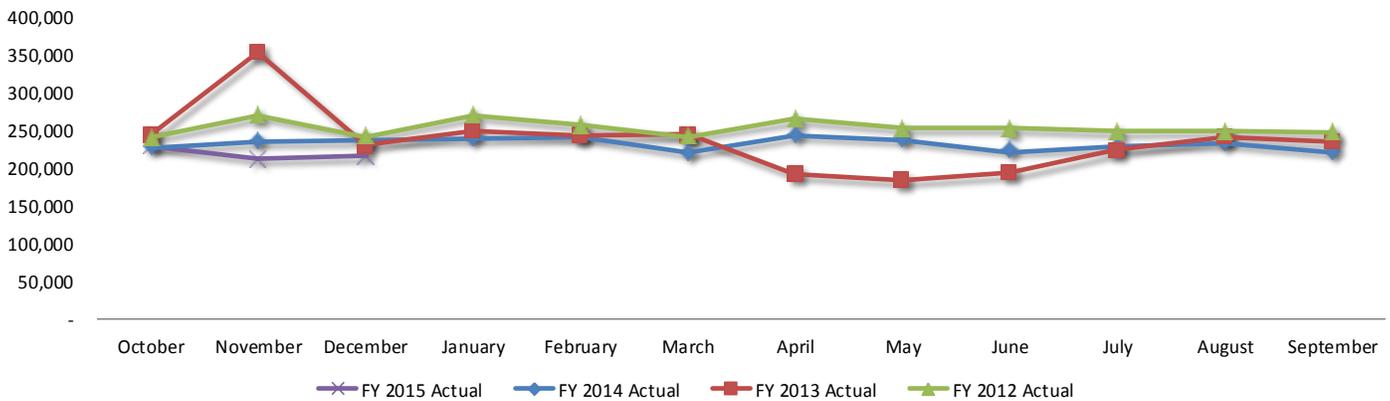
General Fund: Revenues

## Major General Fund Revenues: Trends and Historical Comparisons - First Quarter FY 2015



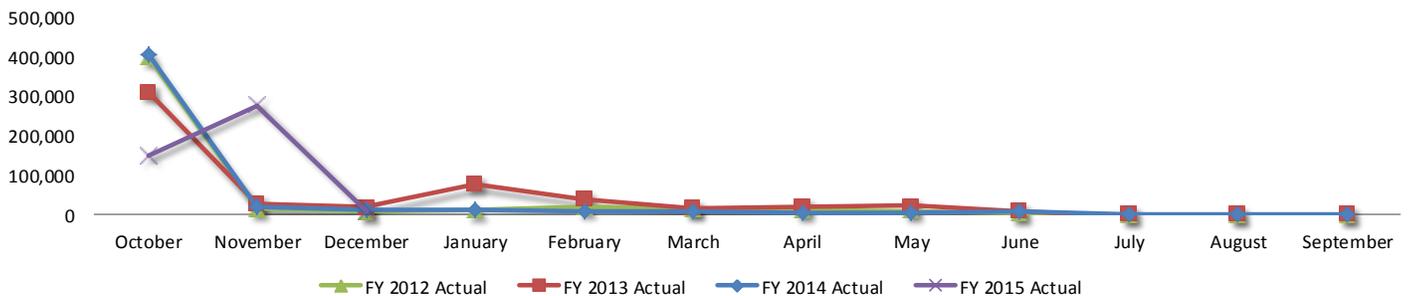
### Communications Service Taxes

Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	230,179	228,465	243,579	241,844
November	213,009	236,448	353,717	271,053
December	216,236	238,091	229,830	243,921
January		240,163	249,027	271,243
February		242,443	243,099	257,438
March		221,614	243,452	244,221
April		245,082	191,786	265,950
May		238,809	184,091	253,743
June		224,365	193,189	254,115
July		229,619	223,133	249,141
August		234,041	241,097	250,031
September		222,311	234,528	248,593
<b>Total</b>	<b>659,424</b>	<b>2,801,451</b>	<b>2,830,528</b>	<b>3,051,293</b>



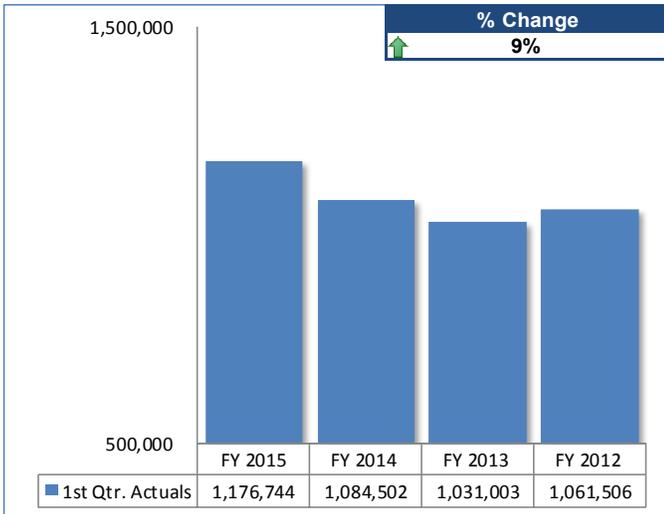
### Local Business Tax

Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	149,056	405,660	312,775	402,176
November	278,798	17,963	25,442	17,167
December	9,321	11,681	17,519	9,650
January		11,710	75,752	10,950
February		6,567	38,486	20,118
March		9,077	16,371	15,042
April		5,875	18,590	11,629
May		6,011	21,418	10,303
June		7,996	7,158	4,335
July		0	500	190
August		0	0	0
September		322	693	674
<b>Total</b>	<b>437,175</b>	<b>482,862</b>	<b>534,703</b>	<b>502,233</b>



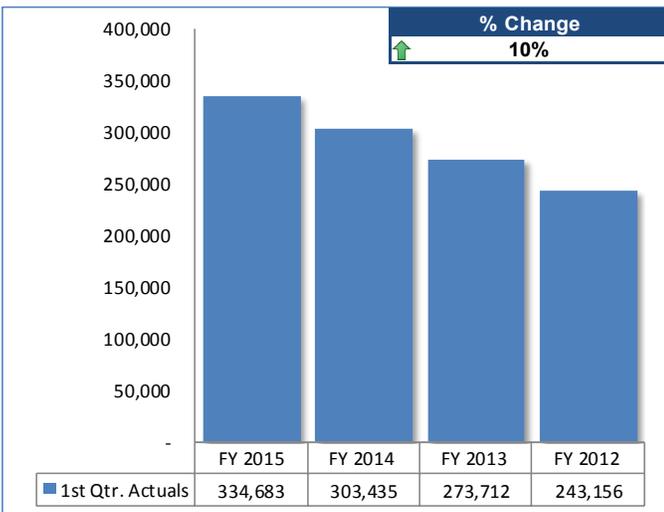
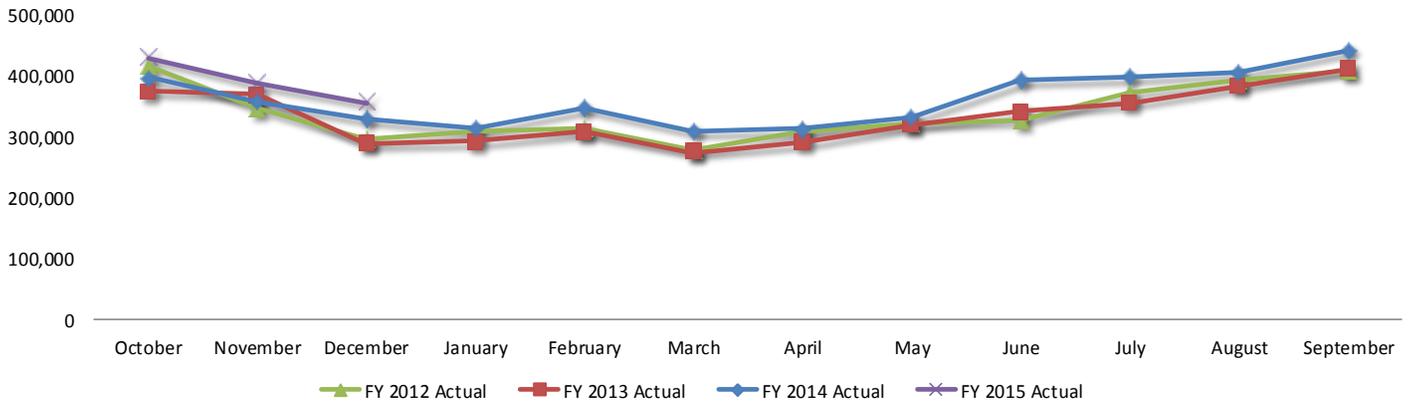
General Fund: Revenues

## Major General Fund Revenues: Trends and Historical Comparisons - First Quarter FY 2015



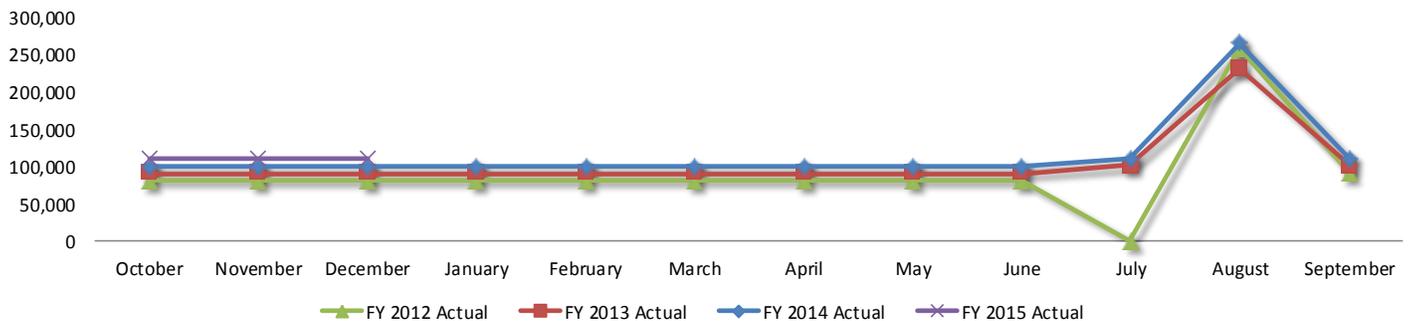
### Franchise Fees-Electricity

Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	431,352	396,854	374,108	417,702
November	387,924	357,872	368,702	347,872
December	357,468	329,776	288,193	295,932
January		314,346	291,902	310,347
February		347,699	307,433	313,370
March		309,490	274,930	279,678
April		312,431	290,107	308,935
May		332,586	318,669	322,325
June		392,497	340,292	327,844
July		397,479	355,214	373,918
August		406,603	382,677	392,784
September		442,556	411,729	409,230
<b>Total</b>	<b>1,176,744</b>	<b>4,340,189</b>	<b>4,003,956</b>	<b>4,099,937</b>



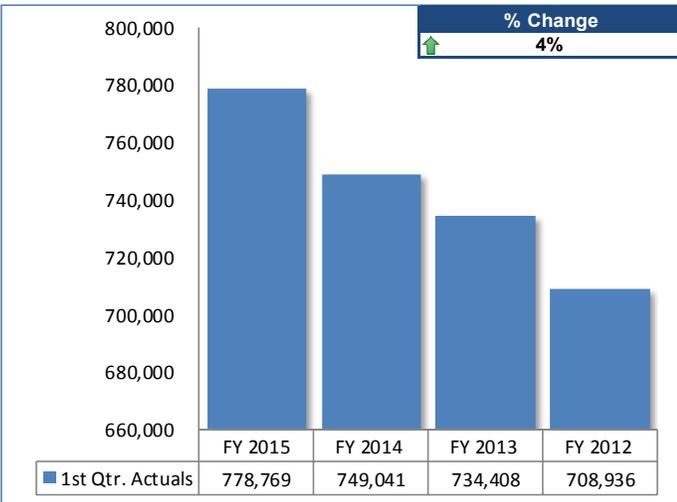
### State Shared-Proceeds

Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	111,561	101,145	91,238	81,052
November	111,561	101,145	91,237	81,052
December	111,561	101,145	91,238	81,052
January		101,145	91,237	81,052
February		101,145	91,240	81,052
March		101,145	91,240	81,052
April		101,145	91,241	81,052
May		101,145	91,241	81,052
June		101,145	91,241	81,052
July		111,561	101,145	0
August		266,480	232,288	259,044
September		111,561	101,145	91,238
<b>Total</b>	<b>334,683</b>	<b>1,399,908</b>	<b>1,255,730</b>	<b>1,079,750</b>



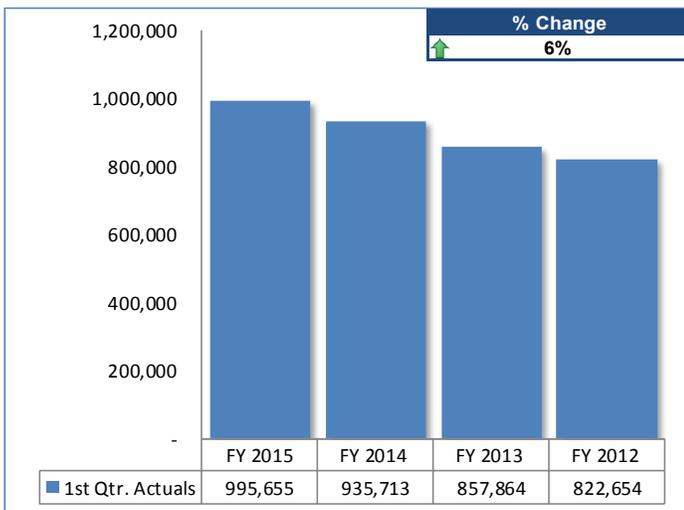
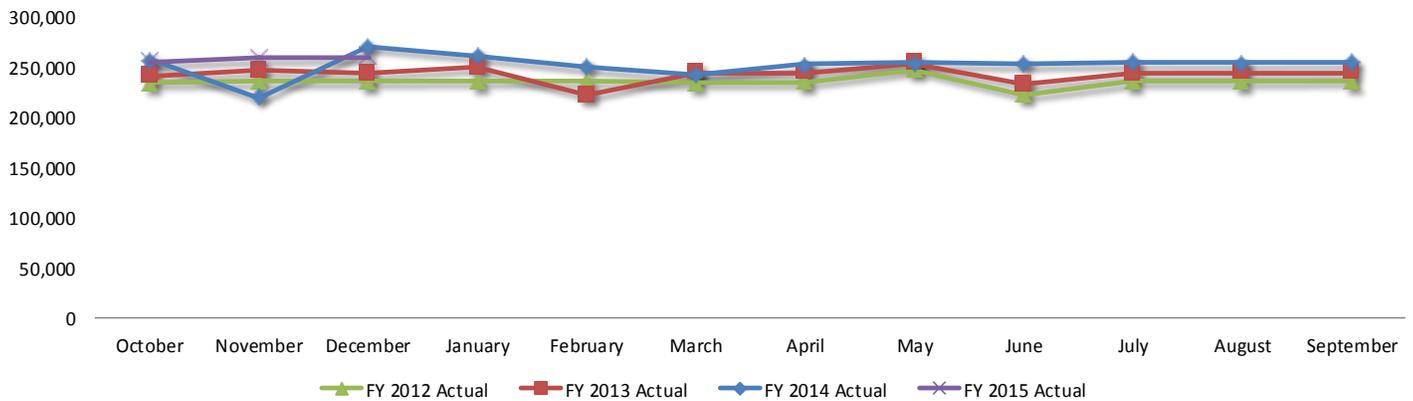
General Fund: Revenues

## Major General Fund Revenues: Trends and Historical Comparisons - First Quarter FY 2015



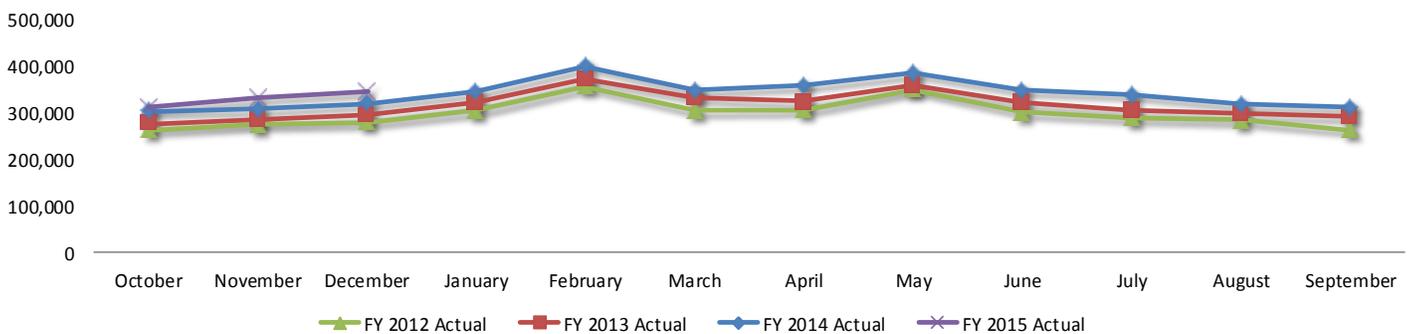
### CFS-Garbage Fees

Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	256,750	257,313	242,110	235,490
November	260,483	220,590	247,583	236,472
December	261,536	271,139	244,716	236,974
January		261,314	251,175	237,168
February		250,312	223,074	236,955
March		242,217	245,308	235,844
April		252,628	245,390	235,882
May		254,124	254,972	248,747
June		253,469	234,128	223,458
July		254,581	244,816	236,672
August		254,308	245,258	236,673
September		254,870	245,307	237,333
<b>Total</b>	<b>778,769</b>	<b>3,026,864</b>	<b>2,923,837</b>	<b>2,837,667</b>



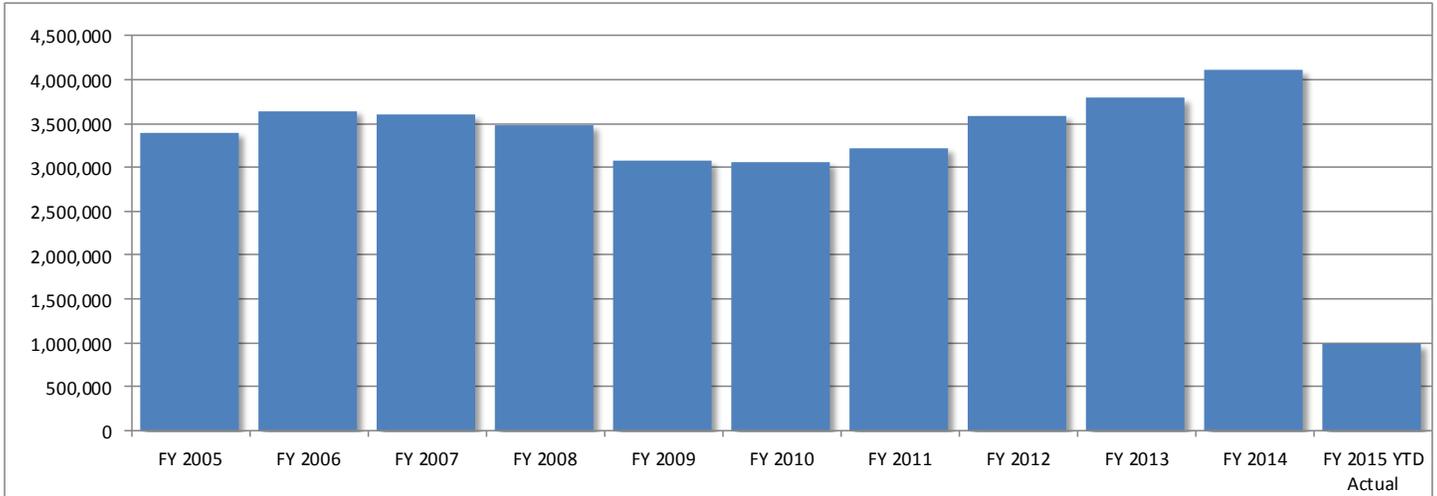
### State Shared-Half Cent Sale Tax

Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	314,200	304,685	277,398	264,883
November	333,673	309,185	285,655	276,706
December	347,782	321,843	294,812	281,065
January		347,654	321,246	305,465
February		402,996	374,585	359,125
March		350,641	334,176	305,951
April		360,910	324,209	307,832
May		387,867	360,397	351,990
June		350,752	322,336	302,872
July		341,001	306,972	290,909
August		319,270	298,937	285,186
September		314,279	292,601	264,970
<b>Total</b>	<b>995,655</b>	<b>4,111,083</b>	<b>3,793,323</b>	<b>3,596,953</b>



General Fund: Revenues

**HISTORICAL HALF CENT SALES TAX COLLECTIONS:**

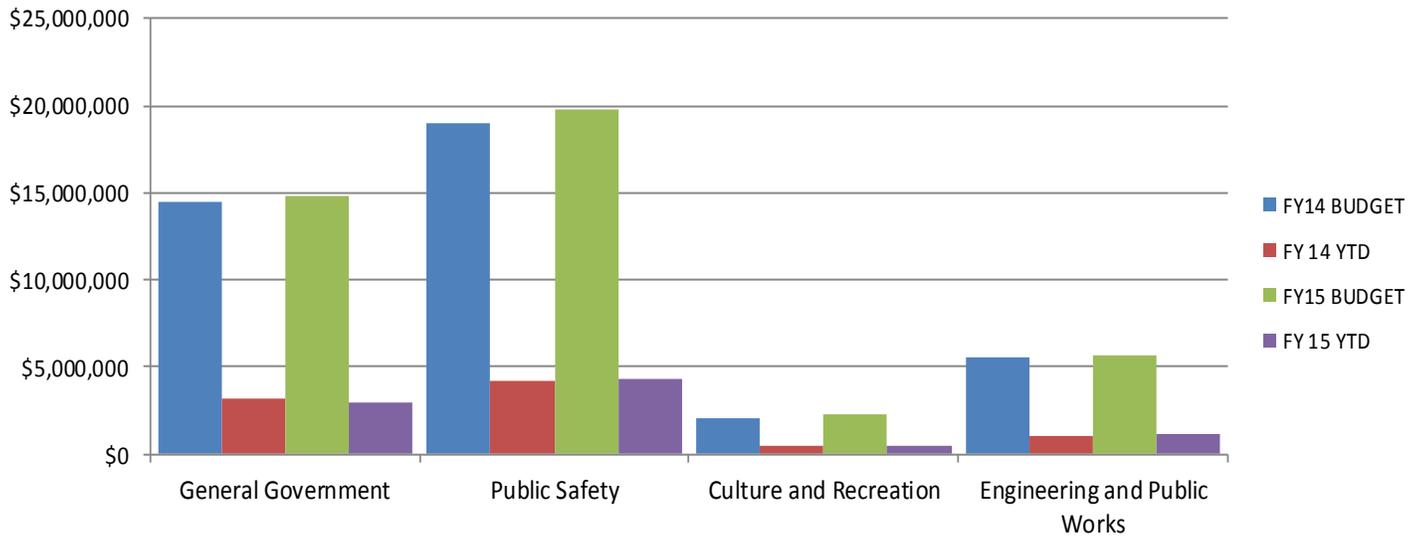


# TOWN OF JUPITER — GENERAL FUND EXPENSES

## FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

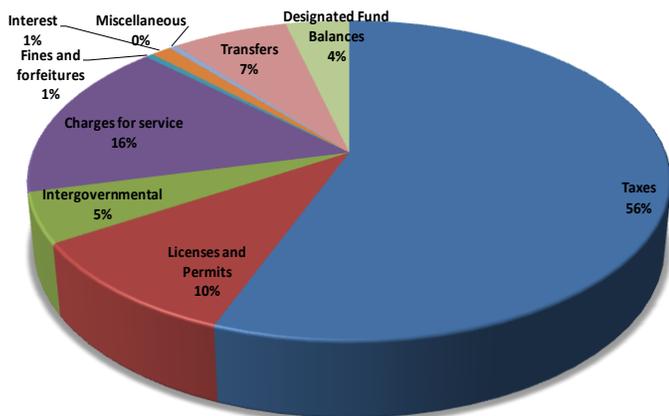
Overall General Fund expenses at the of the first quarter came in at 21.11% of amounts budgeted. The comparison chart below breaks up these expenses into functions which will give the reader an idea of activity levels relating to different services offered by the Town.

General Fund expenses increased 2.08% over this same time last year primarily due to personnel costs and capital purchases.

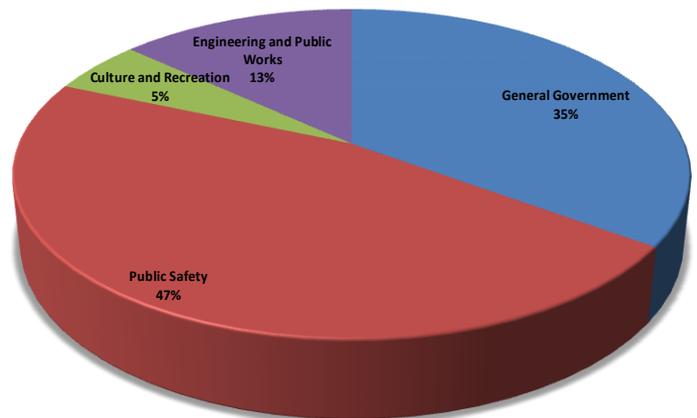


To give a different perspective, the charts below makes the comparison of budgeted categories of service which are compared to the types of funding that support general fund activities.

**FY 2015 Budgeted Revenues**



**FY 2015 Budgeted Expenses by Category**



General Fund: Expenses

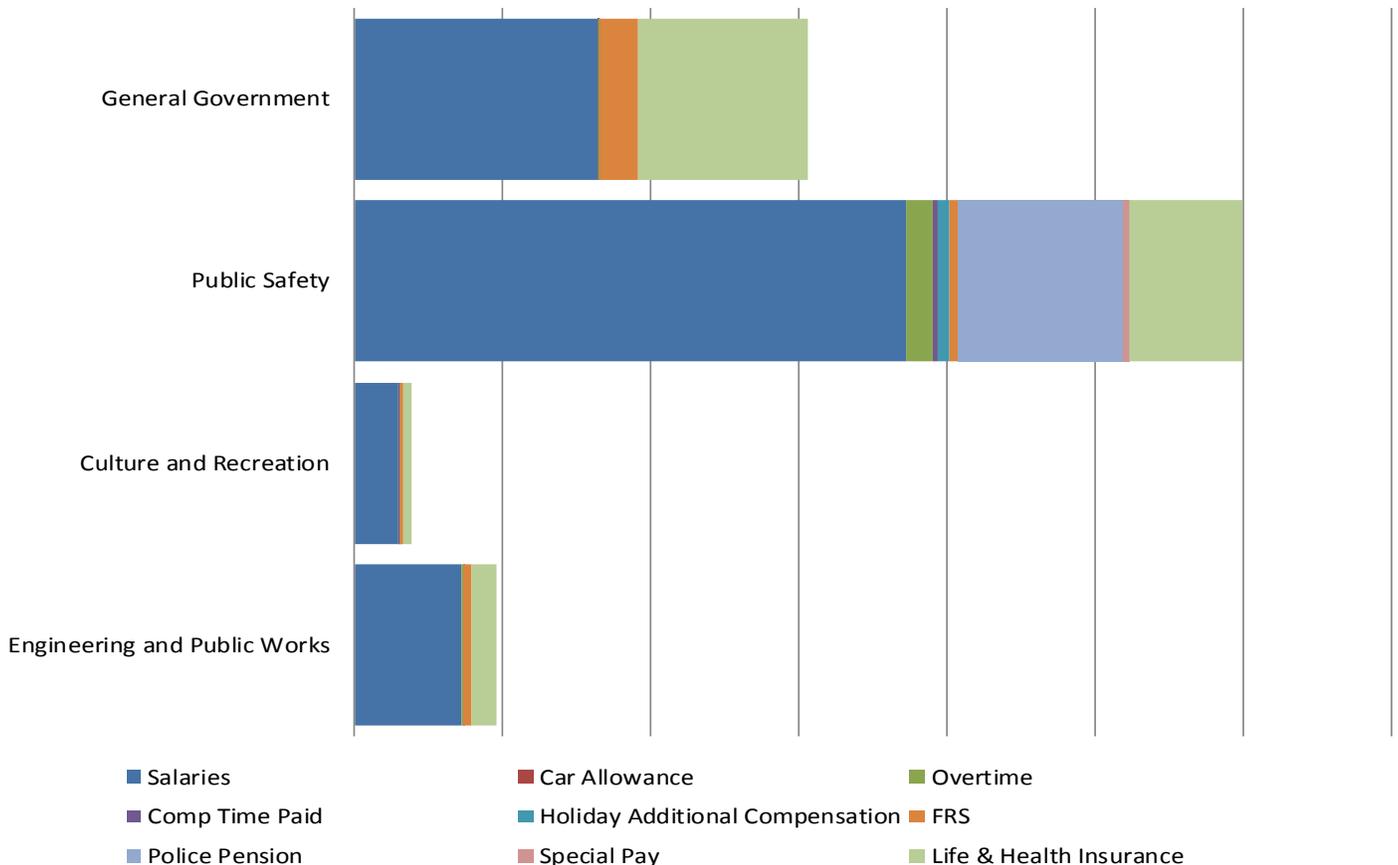
# TOWN OF JUPITER - GENERAL FUND

## PERSONNEL COST

### FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

Below is a breakdown of YTD personnel cost in the general fund by function excluding employer taxes and worker's compensation insurance through the end of the three months ending December 31, 2014.

	General Government	Public Safety*	Culture and Recreation	Engineering and Public Works	Total
Salaries	823,107	1,863,683	145,177	359,839	3,191,806
Car Allowance	1,650	0	0	0	1,650
Overtime	2,533	87,213	3,668	6,902	100,316
Comp Time Paid	1,386	18,038	1,676	600	21,700
Holiday Additional Compensation	0	40,882	877	66	41,825
FRS	128,096	24,386	13,424	29,278	195,184
Police Pension	0	556,852	0	0	556,852
Special Pay	0	25,095	0	0	25,095
Life & Health Insurance	573,688	382,177	28,381	80,922	1,065,168
<b>Total</b>	<b>1,530,460</b>	<b>2,998,326</b>	<b>193,203</b>	<b>477,607</b>	<b>5,199,596</b>
<b>% of Total</b>	<b>29.43%</b>	<b>57.66%</b>	<b>3.72%</b>	<b>9.19%</b>	<b>100.00%</b>



General Fund: Expenses

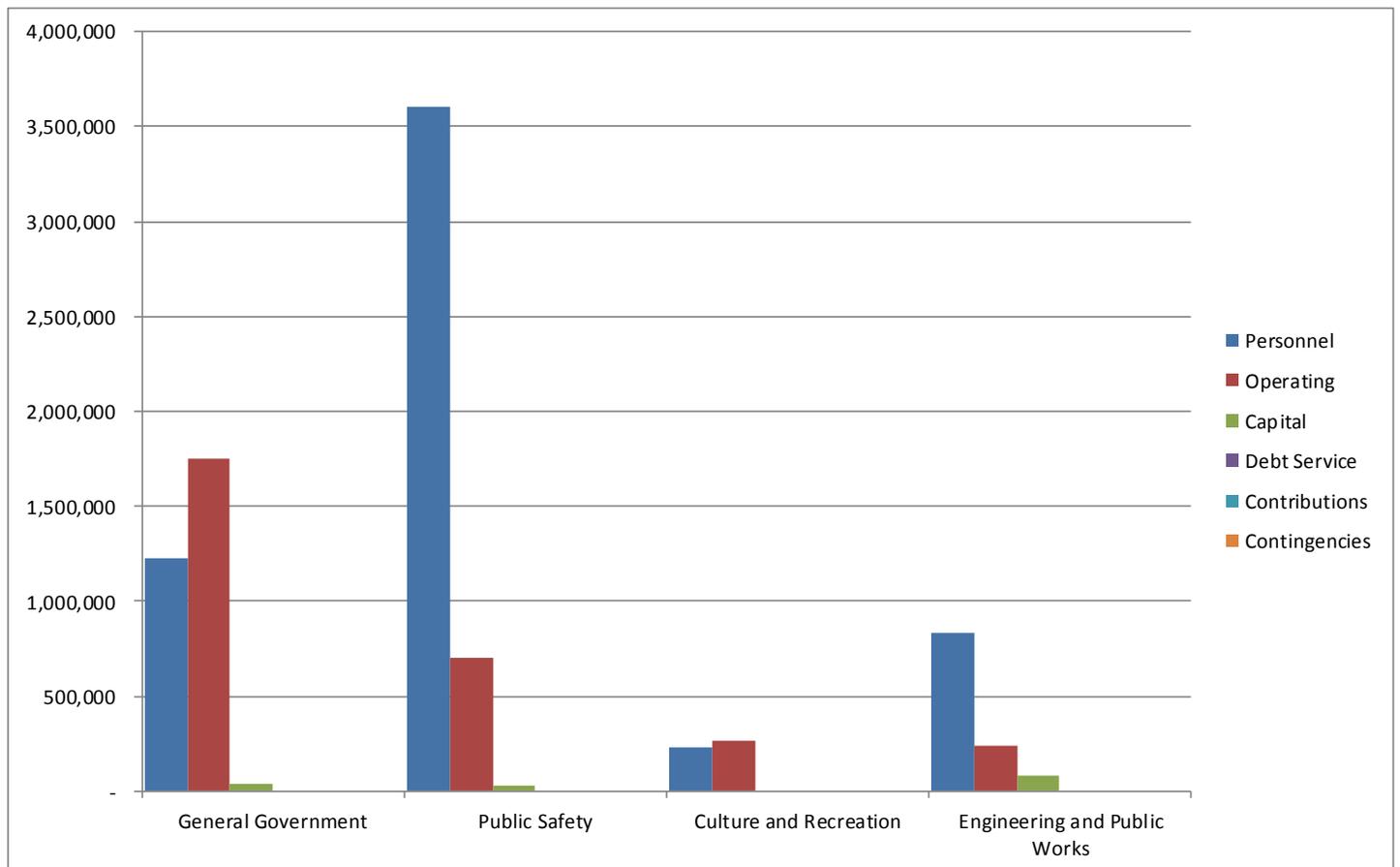
# TOWN OF JUPITER - GENERAL FUND

## YTD EXPENSES BY CATEGORY

### FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

The data represented below gives a snapshot of General Fund expenses as of December 31, 2014 by category. At the end of the first quarter the Town's General Fund is at 21.11% for the year.

	<b>General Government</b>	<b>Public Safety</b>	<b>Culture and Recreation</b>	<b>Engineering and Public Works</b>	<b>Total</b>
Personnel	1,224,069	3,608,221	233,946	836,745	<b>5,902,982</b>
Operating	1,749,156	701,638	261,395	239,723	<b>2,951,912</b>
Capital	39,239	26,494	-	84,926	<b>150,659</b>
Debt Service	-	-	-	-	-
Contributions	-	-	-	-	-
Contingencies	-	-	-	-	-
<b>Total</b>	<b>3,012,464</b>	<b>4,336,354</b>	<b>495,342</b>	<b>1,161,393</b>	<b>9,005,553</b>
<b>% of Total</b>	<b>33.45%</b>	<b>48.15%</b>	<b>5.50%</b>	<b>12.90%</b>	<b>100.00%</b>



General Fund: Expenses

# TOWN OF JUPITER - GENERAL FUND BUDGET - Vs. - ACTUAL

## FOR THE THREE MONTHS ENDING DECEMBER 31, 2014 AND 2013

REVENUES	FY15			FY14		
	Original Budget	Actual	Percent	Original Budget	Actual	Percent
Taxes	23,808,532	15,877,645	66.69%	24,319,428	15,049,662	61.88%
Licenses and Permits	4,369,459	1,256,619	28.76%	4,359,699	1,165,883	26.74%
Intergovernmental	2,141,781	384,634	17.96%	2,141,197	335,689	15.68%
Charges for service	6,867,416	1,730,508	25.20%	6,546,573	1,615,442	24.68%
Fines and forfeitures	199,690	191,665	95.98%	201,000	120,819	60.11%
Interest	516,444	97,687	18.92%	273,467	4,567	1.67%
Miscellaneous	196,500	99,912	50.85%	147,500	80,487	54.57%
Transfers	2,940,000	-	0.00%	2,740,000	-	0.00%
Designated Fund Balances	1,613,478	-	0.00%	346,520	-	0.00%
<b>Total</b>	<b>42,653,300</b>	<b>19,638,671</b>	<b>46.04%</b>	<b>41,075,384</b>	<b>18,372,549</b>	<b>44.73%</b>

### EXPENDITURES

<i>Administration</i>						
Town Council	\$191,001	40,020	20.95%	\$181,145	37,495	20.70%
Town Manager	550,085	124,324	22.60%	559,605	126,230	22.56%
Town Clerk	566,945	107,612	18.98%	622,173	126,659	20.36%
Neighborhoods	371,171	64,064	17.26%	345,883	58,297	16.85%
Community Relations	645,846	111,290	17.23%	472,669	110,870	23.46%
Finance	820,880	177,295	21.60%	811,343	168,604	20.78%
Town Attorney	350,320	54,002	15.42%	350,320	57,420	16.39%
Information Systems	2,270,063	517,789	22.81%	2,208,829	575,600	26.06%
Human Resources	733,053	93,898	12.81%	710,965	114,619	16.12%
General Government	3,474,650	812,615	23.39%	3,357,606	905,599	26.97%
Solid Waste Collection	3,108,027	524,476	16.87%	2,990,000	503,873	16.85%
Subtotal	\$13,082,041	2,627,385	20.08%	\$12,610,538	\$2,785,266	22.09%
<i>Engineering/Public Works</i>						
Engineering	1,205,997	255,030	21.15%	1,173,596	215,261	18.34%
Public Works/Parks	4,523,799	906,364	20.04%	4,334,918	846,462	19.53%
Subtotal	5,729,796	1,161,394	20.27%	5,508,514	1,061,723	19.27%
<i>Comm. Development</i>						
Planning & Zoning	1,308,726	282,584	21.59%	1,351,159	271,221	20.07%
Code Enforcement	665,767	152,563	22.92%	616,709	120,633	19.56%
Business Development	295,132	61,465	20.83%	345,493	68,786	19.91%
Business Registration	182,985	40,766	22.28%	174,593	37,754	21.62%
Subtotal	2,452,610	537,378	21.91%	2,487,954	498,394	20.03%
Police	19,147,385	4,183,791	21.85%	18,359,334	4,030,217	21.95%
Recreation	2,241,468	495,342	22.10%	2,109,044	445,906	21.14%
<b>Total</b>	<b>\$42,653,300</b>	<b>9,005,290</b>	<b>21.11%</b>	<b>\$41,075,384</b>	<b>\$8,821,506</b>	<b>21.48%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Town Council</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	96,600	24,150	72,450	25.00%
Taxes	7,679	1,893	5,786	24.65%
Benefits	53,642	13,865	39,777	25.85%
<b>Subtotal</b>	<b>157,921</b>	<b>39,908</b>	<b>118,013</b>	<b>25.27%</b>
<b>Operating Expenses</b>				
General Operating Expenses	8,080	112	7,968	1.39%
<b>Subtotal</b>	<b>8,080</b>	<b>112</b>	<b>7,968</b>	<b>1.39%</b>
<b>TOTAL</b>	<b>\$191,001</b>	<b>\$40,020</b>	<b>\$125,981</b>	<b>20.95%</b>

<b>Town Manager</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	182,175	42,231	139,944	23.18%
Regular Salaries	193,560	45,189	148,371	23.35%
Salaries-Salary Adjust Funds	7,803	0	7,803	0.00%
Taxes	24,118	3,879	20,239	16.08%
Benefits	115,534	28,945	86,589	25.05%
<b>Subtotal</b>	<b>523,190</b>	<b>120,245</b>	<b>402,945</b>	<b>22.98%</b>
<b>Operating Expenses</b>				
General Operating Expenses	26,895	4,079	22,816	15.17%
<b>Subtotal</b>	<b>26,895</b>	<b>4,079</b>	<b>22,816</b>	<b>15.17%</b>
<b>TOTAL</b>	<b>\$550,085</b>	<b>\$124,324</b>	<b>\$425,761</b>	<b>22.60%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Clerk</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	120,868	27,593	93,275	22.83%
Regular Salaries	212,064	45,793	166,271	21.59%
Salaries-Salary Adjust Funds	6,781	0	6,781	0.00%
Overtime	500	0	500	0.00%
Taxes	23,442	5,312	18,130	22.66%
Benefits	131,793	25,467	106,326	19.32%
<b>Subtotal</b>	<b>495,448</b>	<b>104,164</b>	<b>391,284</b>	<b>21.02%</b>
<b>Operating Expenses</b>				
General Operating Expenses	71,497	3,448	68,049	4.82%
<b>Subtotal</b>	<b>71,497</b>	<b>3,448</b>	<b>68,049</b>	<b>4.82%</b>
<b>TOTAL</b>	<b>\$566,945</b>	<b>\$107,612</b>	<b>\$459,333</b>	<b>18.98%</b>

<b>TM Neighborhoods</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	170,952	38,697	132,255	22.64%
Salaries-Salary Adjust Funds	3,552	0	3,552	0.00%
Taxes	11,782	2,762	9,020	23.44%
Benefits	71,959	11,048	60,911	15.35%
<b>Subtotal</b>	<b>258,245</b>	<b>52,506</b>	<b>205,739</b>	<b>20.33%</b>
<b>Operating Expenses</b>				
General Operating Expenses	112,926	11,558	101,368	10.24%
<b>Subtotal</b>	<b>112,926</b>	<b>11,558</b>	<b>101,368</b>	<b>10.24%</b>
<b>TOTAL</b>	<b>\$371,171</b>	<b>\$64,064</b>	<b>\$307,107</b>	<b>17.26%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>TM Community Relation</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	327,151	58,411	268,740	17.85%
Salaries-Salary Adjust Funds	6,738	0	6,738	0.00%
Overtime	3,000	1,691	1,309	56.37%
Taxes	23,539	4,148	19,391	17.62%
Benefits	94,246	14,911	79,335	15.82%
<b>Subtotal</b>	<b>454,674</b>	<b>79,161</b>	<b>375,513</b>	<b>17.41%</b>
<b>Operating Expenses</b>				
General Operating Expenses	191,172	32,129	159,043	16.81%
<b>Subtotal</b>	<b>191,172</b>	<b>32,129</b>	<b>159,043</b>	<b>16.81%</b>
<b>TOTAL</b>	<b>\$645,846</b>	<b>\$111,290</b>	<b>\$534,556</b>	<b>17.23%</b>

<b>Finance Department</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	134,862	30,507	104,355	22.62%
Regular Salaries	433,388	98,353	335,035	22.69%
Salaries-Salary Adjust Funds	11,792	0	11,792	0.00%
Taxes	40,550	8,639	31,911	21.30%
Benefits	155,616	34,702	120,914	22.30%
<b>Subtotal</b>	<b>776,208</b>	<b>172,201</b>	<b>604,007</b>	<b>22.18%</b>
<b>Operating Expenses</b>				
General Operating Expenses	44,672	5,094	39,578	11.40%
<b>Subtotal</b>	<b>44,672</b>	<b>5,094</b>	<b>39,578</b>	<b>11.40%</b>
<b>TOTAL</b>	<b>\$820,880</b>	<b>\$177,295</b>	<b>\$643,585</b>	<b>21.60%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs. - ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Attorney / Legal Council</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
Professional Services	220,320	47,378	172,942	21.50%
Litigation	130,000	6,625	123,376	5.10%
<b>Subtotal</b>	<b>350,320</b>	<b>54,002</b>	296,318	<b>15.42%</b>
<b>TOTAL</b>	<b>\$350,320</b>	<b>\$54,002</b>	<b>\$296,318</b>	<b>15.42%</b>

<b>Information Systems Department</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	789,764	174,678	615,086	22.12%
Salaries-Salary Adjust Funds	16,257	0	16,257	0.00%
Overtime	24,000	1,083	22,917	4.51%
Taxes	57,247	12,557	44,690	21.94%
Benefits	218,229	48,526	169,703	22.24%
<b>Subtotal</b>	<b>1,105,497</b>	<b>236,845</b>	<b>868,652</b>	<b>21.42%</b>
<b>Operating Expenses</b>				
General Operating Expenses	226,073	14,261	211,812	6.31%
<b>Operational Expenses Over 100K</b>				
Operating Supplies (1)	273,610	114,482	159,128	41.84%
Repairs & Maintenance	474,023	112,962	361,061	23.83%
<b>Subtotal</b>	<b>973,706</b>	<b>241,705</b>	<b>732,001</b>	<b>24.82%</b>
<b>Capital Expenses</b>				
Machinery & Equipment	114,984	0	114,984	0.00%
Hosted Services	58,312	39,239	19,073	0.00%
<b>Subtotal</b>	<b>173,296</b>	<b>39,239</b>	<b>134,057</b>	<b>22.64%</b>
<b>TOTAL</b>	<b>\$2,252,499</b>	<b>\$517,789</b>	<b>\$1,734,710</b>	<b>22.99%</b>

(1) Operating Supplies above 25% due to ordering beginning of year inventory.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs. - ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>HR Administration</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	345,106	55,225	289,881	16.00%
Salaries-Salary Adjust Funds	7,039	0	7,039	0.00%
Taxes	24,785	3,689	21,096	14.89%
Benefits	120,727	19,505	101,222	16.16%
<b>Subtotal</b>	<b>497,657</b>	<b>44,778</b>	<b>452,879</b>	<b>9.00%</b>
<b>Operating Expenses</b>				
General Operating Expenses	235,396	49,120	186,276	20.87%
<b>Subtotal</b>	<b>235,396</b>	<b>49,120</b>	<b>186,276</b>	<b>20.87%</b>
<b>TOTAL</b>	<b>\$733,053</b>	<b>\$93,898</b>	<b>\$639,155</b>	<b>12.81%</b>

<b>Other General Government</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Operating Expenses</b>				
General Operating Expenses	491,670	75,345	416,325	15.32%
<b>Operational Expenses Over 100K</b>				
Communications Services	190,696	28,558	162,138	14.98%
Utility Services	1,669,284	311,414	1,357,870	18.66%
Insurance (1)	500,000	397,298	102,702	79.46%
Neighborhood Equity	200,000	-	200,000	0.00%
New Business Initiatives	100,000	-	100,000	0.00%
Contingency	323,000	-	323,000	0.00%
<b>TOTAL</b>	<b>\$3,474,650</b>	<b>\$812,615</b>	<b>\$2,662,035</b>	<b>23.39%</b>

(1) Property and liability insurance is paid in full during the first quarter of the fiscal year.

<b>Solid Waste Services</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
Garbage Collection	3,108,027	524,476	2,583,551	16.87%
<b>Subtotal</b>	<b>3,108,027</b>	<b>524,476</b>	<b>2,583,551</b>	<b>16.87%</b>
<b>TOTAL</b>	<b>\$3,108,027</b>	<b>\$524,476</b>	<b>\$2,583,551</b>	<b>16.87%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Eng Administration</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	137,405	31,706	105,699	23.07%
Regular Salaries	656,357	150,259	506,098	22.89%
Salaries-Salary Adjust Funds	16,449	0	16,449	0.00%
Overtime	17,550	990	16,560	5.64%
Taxes	58,129	12,531	45,598	21.56%
Benefits	249,394	55,220	194,174	22.14%
<b>Subtotal</b>	<b>1,135,284</b>	<b>250,707</b>	<b>884,577</b>	<b>22.08%</b>
<b>Operating Expenses</b>				
General Operating Expenses	70,713	4,323	66,390	6.11%
<b>Subtotal</b>	<b>70,713</b>	<b>4,323</b>	<b>66,390</b>	<b>6.11%</b>
<b>TOTAL</b>	<b>\$1,205,997</b>	<b>\$255,030</b>	<b>\$145,837</b>	<b>21.15%</b>

<b>Public Works Department</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	1,768,817	409,077	1,359,740	23.13%
Salaries-Salary Adjust Funds	36,565	0	36,565	0.00%
Comp Time Paid	0	600	-600	100.00%
Holiday Additional Compensation	0	66	-66	100.00%
Overtime	28,800	8,807	19,993	30.58%
Taxes	129,285	30,819	98,466	23.84%
Benefits	670,892	136,669	534,223	20.37%
<b>Subtotal</b>	<b>2,634,359</b>	<b>586,038</b>	<b>2,048,321</b>	<b>22.25%</b>
<b>Operating Expenses</b>				
General Operating Expenses	648,979	101,456	547,523	15.63%
<b>Operational Expenses Over 100K</b>				
Repairs & Maintenance	317,821	54,138	263,683	17.03%
Landscape Maintenance	655,340	46,472	608,868	7.09%
Grounds R&M	169,500	33,334	136,166	19.67%
<b>Subtotal</b>	<b>1,791,640</b>	<b>235,400</b>	<b>1,556,241</b>	<b>13.14%</b>
<b>Capital Expenses</b>				
Machinery & Equipment	97,800	84,926	12,874	86.84%
<b>Subtotal</b>	<b>97,800</b>	<b>84,926</b>	<b>12,874</b>	<b>86.84%</b>
<b>TOTAL</b>	<b>\$4,523,799</b>	<b>\$906,364</b>	<b>\$3,617,435</b>	<b>20.04%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Planning and Zoning Department</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	132,719	30,799	101,920	23.21%
Regular Salaries	752,222	174,404	577,818	23.19%
Salaries-Salary Adjust Funds	18,226	0	18,226	0.00%
Overtime	0	282	-282	100.00%
Comp Time Paid	0	219	-219	100.00%
Taxes	63,240	14,144	49,096	22.37%
Benefits	259,804	55,234	204,570	21.26%
<b>Subtotal</b>	<b>1,226,211</b>	<b>275,081</b>	<b>951,130</b>	<b>22.43%</b>
<b>Operating Expenses</b>				
General Operating Expenses	82,515	7,503	75,012	9.09%
<b>Subtotal</b>	<b>82,515</b>	<b>7,503</b>	<b>75,012</b>	<b>9.09%</b>
<b>TOTAL</b>	<b>\$1,308,726</b>	<b>\$282,584</b>	<b>\$1,026,142</b>	<b>21.59%</b>

<b>Police Code Compliance Inspect</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	380,254	86,389	293,865	22.72%
Salaries-Salary Adjust Funds	7,832	0	7,832	0.00%
Overtime	3,000	0	3,000	0.00%
Comp Time Paid	2,000	0	2,000	0.00%
Taxes	27,162	6,228	20,934	22.93%
Benefits	141,815	25,718	116,097	18.14%
<b>Subtotal</b>	<b>562,063</b>	<b>118,335</b>	<b>443,728</b>	<b>21.05%</b>
<b>Operating Expenses</b>				
General Operating Expenses	103,704	14,597	89,107	14.08%
<b>Subtotal</b>	<b>103,704</b>	<b>14,597</b>	<b>89,107</b>	<b>14.08%</b>
<b>Capital Expenses</b>				
Machinery & Equipment	19,680	19,631	49	99.75%
<b>Subtotal</b>	<b>19,680</b>	<b>19,631</b>	<b>49</b>	<b>99.75%</b>
<b>TOTAL</b>	<b>\$685,447</b>	<b>\$152,563</b>	<b>\$532,884</b>	<b>22.26%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Bus Dev Administration</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	108,628	21,085	87,543	19.41%
Regular Salaries	89,912	22,421	67,491	24.94%
Salaries-Salary Adjust Funds	6,445	0	6,445	0.00%
Taxes	13,524	2,418	11,106	17.88%
Benefits	67,327	15,136	52,191	22.48%
<b>Subtotal</b>	<b>285,836</b>	<b>61,060</b>	<b>224,776</b>	<b>21.36%</b>
<b>Operating Expenses</b>				
General Operating Expenses	9,296	668	8,628	7.19%
<b>Subtotal</b>	<b>9,296</b>	<b>668</b>	<b>8,628</b>	<b>7.19%</b>
<b>TOTAL</b>	<b>\$295,132</b>	<b>\$61,728</b>	<b>\$233,404</b>	<b>20.92%</b>

<b>Bus Dev Business Tax Receipts</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	111,765	25,112	86,653	22.47%
Taxes	7,582	1,641	5,941	21.64%
Benefits	53,509	11,367	42,142	21.24%
<b>Subtotal</b>	<b>172,856</b>	<b>38,120</b>	<b>134,736</b>	<b>22.05%</b>
<b>Operating Expenses</b>				
General Operating Expenses	10,129	2,646	7,483	26.12%
<b>Subtotal</b>	<b>10,129</b>	<b>2,646</b>	<b>7,483</b>	<b>26.12%</b>
<b>TOTAL</b>	<b>\$182,985</b>	<b>\$40,766</b>	<b>\$24,352</b>	<b>22.28%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Police Department</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	142,968	32,280	110,688	22.58%
Regular Salaries	8,772,100	2,013,731	6,758,369	22.96%
Salaries-Salary Adjust Funds	214,286	0	214,286	0.00%
Overtime	319,343	105,921	213,422	33.17%
Comp Time Paid	175,000	20,822	154,178	11.90%
Holiday Additional Compensation	173,843	40,882	132,961	23.52%
Special Pay	96,780	31,907	64,873	32.97%
Taxes	698,483	160,422	538,061	22.97%
Benefits	5,131,296	1,083,922	4,047,374	21.12%
<b>Subtotal</b>	<b>15,724,099</b>	<b>3,489,886</b>	<b>12,234,213</b>	<b>22.19%</b>
<b>Operating Expenses</b>				
General Operating Expenses	577,307	111,328	465,979	19.28%
<b>Operational Expenses Over 100K</b>				
Other Contractual Service	173,084	45,002	128,082	26.00%
Regional Communications	1,623,140	384,513	1,238,627	23.69%
Vehicle R&M	154,750	19,733	135,017	12.75%
Operating Supplies	174,768	36,732	138,036	21.02%
Gas Oil & Lube	407,373	80,396	326,977	19.74%
Books Dues Pubs Etc.	149,264	9,337	139,927	6.26%
<b>Subtotal</b>	<b>3,259,686</b>	<b>687,041</b>	<b>2,572,645</b>	<b>21.08%</b>
<b>Capital Expenses</b>				
Machinery & Equipment	88,000	6,863	81,137	7.80%
<b>Subtotal</b>	<b>88,000</b>	<b>6,863</b>	<b>81,137</b>	<b>7.80%</b>
<b>Debt Service</b>				
Principal	75,000	0	75,000	0.00%
Interest	600	0	600	0.00%
<b>Subtotal</b>	<b>75,600</b>	<b>0</b>	<b>75,600</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$19,147,385</b>	<b>\$4,183,791</b>	<b>\$14,963,594</b>	<b>21.85%</b>

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND  
BUDGET - Vs. - ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

Recreation Department	Original Budget FY 2015	Actual FY 2015	Remaining Balance	Percent Used
<b>Salary and Benefits</b>				
Executive Salaries	27,157	5,924	21,233	21.81%
Regular Salaries	889,451	159,744	729,707	17.96%
Salaries-Salary Adjust Funds	19,282	0	19,282	0.00%
Overtime	40,500	3,901	36,599	9.63%
Comp Time Paid	1,000	1,772	-772	177.25%
Holiday Additional Compensation	2,100	877	1,223	41.78%
Taxes	70,594	12,288	58,306	17.41%
Benefits	232,504	49,440	183,064	21.26%
<b>Subtotal</b>	<b>1,282,588</b>	<b>233,946</b>	<b>1,048,642</b>	<b>18.24%</b>
<b>Operating Expenses</b>				
General Operating Expenses	367,380	88,824	278,556	24.18%
<b>Operational Expenses Over 100K</b>				
Recreation Programs	575,500	172,572	402,928	29.99%
<b>Subtotal</b>	<b>942,880</b>	<b>261,395</b>	<b>681,485</b>	<b>27.72%</b>
<b>Capital Expenses</b>				
Machinery & Equipment	16,000	0	16,000	0.00%
<b>Subtotal</b>	<b>16,000</b>	<b>0</b>	<b>16,000</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$2,241,468</b>	<b>\$495,342</b>	<b>\$1,746,126</b>	<b>22.10%</b>

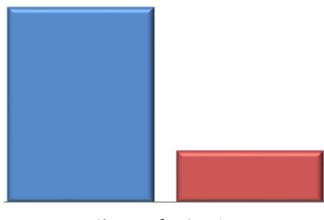
General Fund: Budget - Vs. - Actual

# TOWN OF JUPITER - WATER FUND REVENUE

## FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

Over all water revenues for the first quarter of FY 2015 have increased \$78 Thousand (1.37%) when compared to this same time last year. The primary reason for the increase is attributed to larger commercial connection fee activity that occurred in FY 2014. There was a 8.73% increase in retail sales revenue when compared to FY 2014.

\$25,000,000  
\$20,000,000  
\$15,000,000  
\$10,000,000  
\$5,000,000  
\$-



	FY 2015		
	Budget	YTD	Percent
Charges for Service	\$ 21,447,826	\$ 5,572,380	25.98%
Interest/gain on sales	\$ 133,932	\$ 52,364	39.10%
Miscellaneous	\$ 346,900	\$ 128,114	36.93%
Retained earnings	\$ 309,155	\$ -	0.00%
	\$ 22,237,813	\$ 5,752,858	25.87%

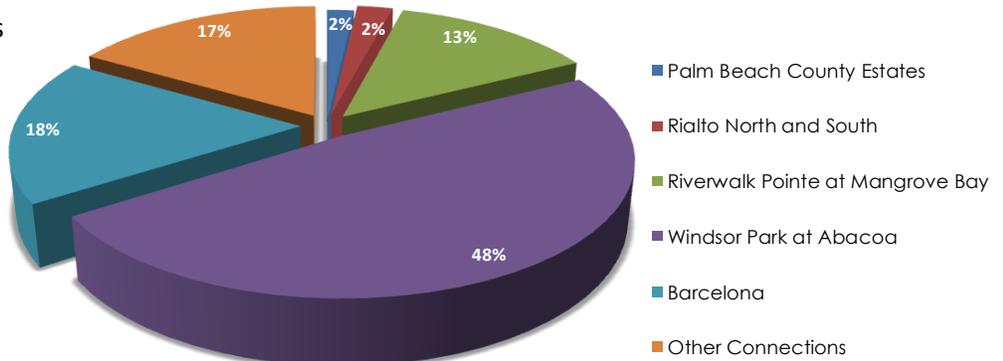
Charges for Service      Interest/gain on sales      Miscellaneous      Retained earnings

■ Budget ■ YTD

### Large Project Related Revenues:

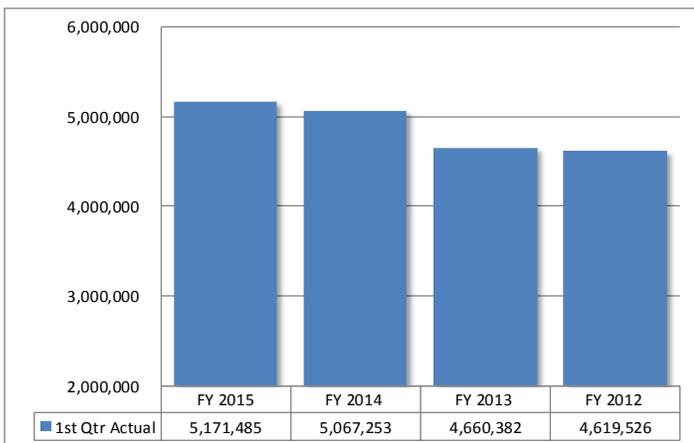
#### Capital Contributions & Connection Fees

Project	YTD
Palm Beach County Estates	14,801
Rialto North and South	19,825
Riverwalk Pointe at Mangrove Bay	112,683
Windsor Park at Abacoa	406,809
Barcelona	147,466
Other Connections	139,362
<b>Total</b>	<b>840,946</b>



### Water Revenue: Retail Sales and Fourth Qtr. Performance

The major revenue source for the Town's water utility is water retail sales, which is driven by customer demand. At three months into FY 2015, water sales revenue is at \$5.2 million or 8.73% over this same time last year.

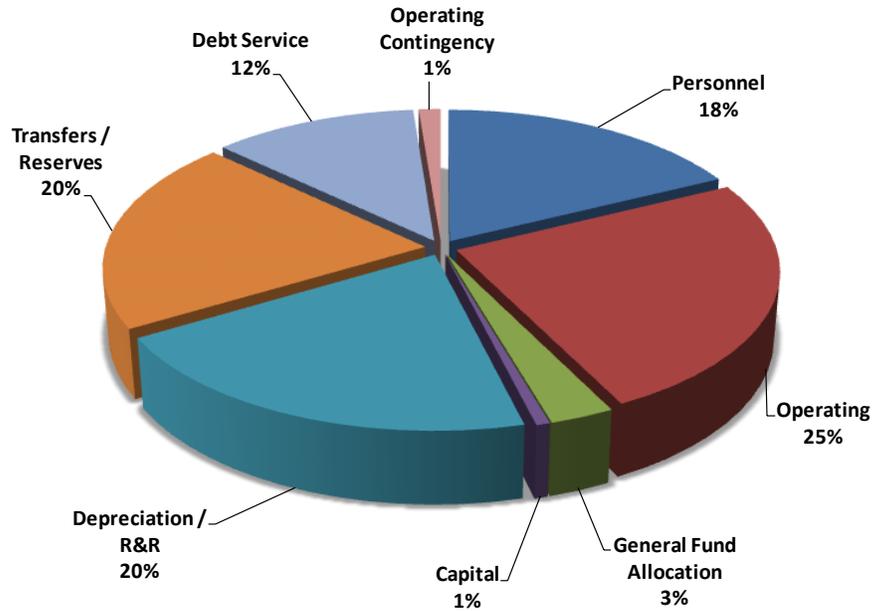


Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	1,634,105	1,778,473	1,491,750	1,526,942
November	1,765,732	1,331,115	1,592,824	1,536,644
December	1,771,648	1,957,665	1,575,807	1,555,940
January		1,861,119	1,662,083	1,637,938
February		1,546,309	1,617,241	1,604,034
March		1,501,492	1,607,781	1,584,548
April		1,681,308	1,657,956	1,639,903
May		1,784,937	1,760,817	1,444,837
June		1,789,654	1,447,720	1,523,772
July		1,657,511	1,604,505	1,624,395
August		1,623,661	1,580,307	1,627,952
September		1,689,042	1,641,325	1,588,588
<b>Actual</b>	<b>5,171,485</b>	<b>20,202,286</b>	<b>19,240,117</b>	<b>18,895,494</b>

Water Fund: Revenue

# TOWN OF JUPITER - WATER FUND EXPENSE FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

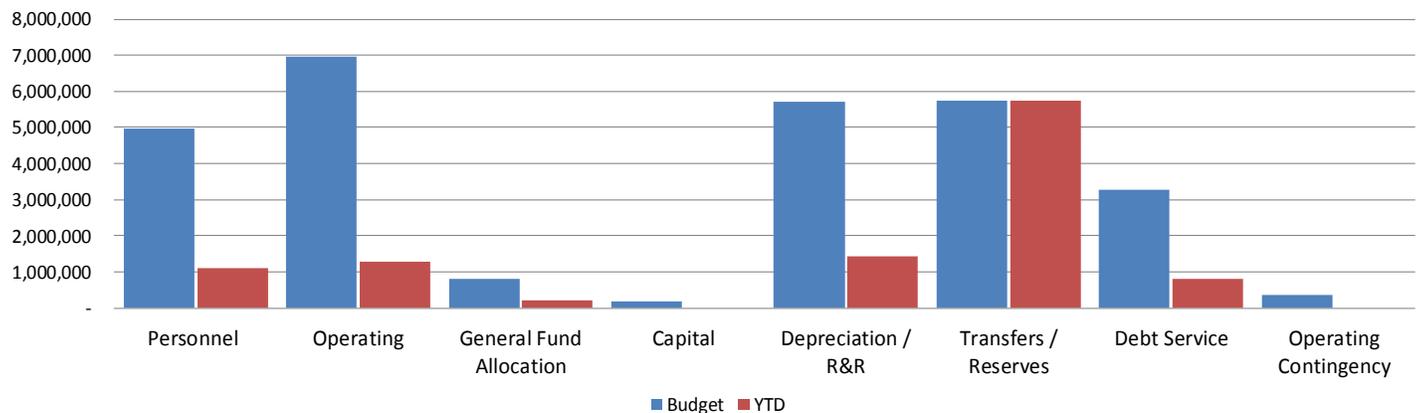
Overall Water Fund operating expenses for the first quarter of FY 2015 remain slightly less than amounts budgeted. Of amounts budgeted for FY 2015, 22% or \$4.9 million apply to personnel services. Year to date personnel services are slightly below 25% for the first quarter but over all expenses are below 25% at 22.08% which does not include transfers and reserve or operating contingency balances.



### Budgeted Expenses by Category:

	Budget	YTD	Percent
Personnel	4,960,272	1,114,826	22.48%
Operating	6,965,353	1,294,270	18.58%
General Fund Allocation	796,350	199,088	25.00%
Capital	172,000	-	0.00%
Depreciation / R&R	5,709,955	1,427,493	25.00%
Transfers / Reserves	5,747,725	5,747,725	100.00%
Debt Service	3,283,883	797,532	24.29%
Operating Contingency	350,000	-	0.00%
<b>Total</b>	<b>27,985,538</b>	<b>10,580,934</b>	<b>37.81%</b>

Water Fund expenses were reduced by \$60 thousand or (1.24%) compared to FY 2014 during this same time period primarily due to reduced debt service costs and R&M costs at the water plant.



Water Fund: Expense

# TOWN OF JUPITER - WATER FUND BUDGET - Vs. - ACTUAL FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

	FY 2015			FY 2014		
	Original Budget	Actual	Percent	Original Budget	Actual	Percent
<b>REVENUES</b>						
Charges for service	\$ 21,447,826	\$ 5,572,380	25.98%	\$ 20,585,472	\$ 5,528,274	26.86%
Interest/gain on sales	133,932	52,364	39.10%	115,715	39,458	34.10%
Miscellaneous	346,900	128,114	36.93%	318,400	106,269	33.38%
Retained earnings	309,155	-	0.00%	850,960	-	0.00%
<b>Total</b>	<b>\$22,237,813</b>	<b>\$ 5,752,858</b>	<b>25.87%</b>	<b>\$21,870,547</b>	<b>\$ 5,674,001</b>	<b>25.94%</b>
<b>EXPENSES</b>						
Administration	\$ 3,009,658	\$ 724,046	24.06%	\$ 2,505,474	\$ 776,817	31.00%
Supply / Treatment	7,263,480	1,365,681	18.80%	7,527,619	1,258,894	16.72%
Transmission / Distribution	1,824,487	319,369	17.50%	1,757,619	455,047	25.89%
Cost Allocation - General Fund	796,350	199,088	25.00%	796,350	199,088	25.00%
Depreciation / R & R	5,709,955	1,427,493	25.00%	5,687,117	1,421,779	25.00%
Transfers / Reserves	-	-	0.00%	-	-	0.00%
Debt Service	3,283,883	797,532	24.29%	3,246,368	781,743	24.08%
<b>Total</b>	<b>\$21,887,813</b>	<b>\$ 4,833,209</b>	<b>22.08%</b>	<b>\$21,520,547</b>	<b>\$ 4,893,368</b>	<b>22.74%</b>
Operating Contingency:	\$ 350,000	\$ -		\$ 350,000	\$ -	

## ANALYSIS OF FUNDS AVAILABLE FOR R&R

(Excluding retained earnings):

	Original Projection	2015 1st Qrt.
Revenue	\$ 21,928,658	\$ 5,752,858
Less: Total Expenses	(22,237,813)	(4,833,209)
Plus: Depreciation	5,709,955	1,427,493
<b>AVAILABLE FOR R&amp;R</b>	<b>\$ 5,400,800</b>	<b>\$ 2,347,142</b>

Water Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - WATER FUND  
BUDGET - Vs. - ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

Water / Admin	FY 2015 Budget	FY 2015 Actual	Remaining Balance	Percent Used
<b>Salary and Benefits</b>				
Executive Salaries	143,093	32,167	110,926	22.48%
Regular Salaries	794,891	213,099	581,792	26.81%
Salaries - Salary Adjustment Funds	71,645	0	71,645	0.00%
Overtime	20,010	49	19,961	0.24%
Taxes	77,111	15,955	61,156	20.69%
Benefits	334,472	71,555	262,917	21.39%
<b>Subtotal</b>	<b>1,441,222</b>	<b>332,825</b>	<b>1,108,397</b>	<b>23.09%</b>
<b>Operating Expenses</b>				
General Operating Expenses	436,034	48,824	387,210	11.20%
<b>Operational Expenses Over 100K</b>				
Other Contractual Services	161,400	29,242	132,158	18.12%
Postage & Freight	130,174	10,329	119,845	7.93%
Insurance (1)	510,000	260,146	249,854	51.01%
Repairs & Maintenance	216,828	19,141	197,687	8.83%
Credit Card Processing Fee's	114,000	23,539	90,461	20.65%
<b>Subtotal</b>	<b>1,568,436</b>	<b>391,221</b>	<b>1,177,215</b>	<b>24.94%</b>
Cost Allocation Gen Fund	796,350	199,088	597,262	25.00%
<b>Subtotal</b>	<b>796,350</b>	<b>199,088</b>	<b>597,262</b>	<b>25.00%</b>
<b>TOTAL</b>	<b>\$3,806,008</b>	<b>\$923,134</b>	<b>\$2,882,874</b>	<b>24.25%</b>

(1) Property and liability insurance is paid in full during the first quarter of the fiscal year.

Water Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - WATER FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Water / Plant</b>	<b>FY 2015 Budget</b>	<b>FY 2015 Actual</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	1,558,046	385,576	1,172,470	24.75%
Overtime	66,229	12,928	53,301	19.52%
Holiday Additional Compensation	18,590	5,375	13,215	28.91%
Taxes	124,896	28,837	96,059	23.09%
Benefits	595,692	123,617	472,075	20.75%
<b>Subtotal</b>	<b>2,363,453</b>	<b>556,333</b>	<b>1,807,120</b>	<b>23.54%</b>
<b>Operating Expenses</b>				
General Operating Expenses	388,341	45,863	342,478	11.81%
<b>Operational Expenses Over 100K</b>				
Professional Services	243,525	12,096	231,429	4.97%
Utility Services	1,988,784	335,355	1,653,429	16.86%
Repairs & Maintenance	767,324	152,034	615,290	19.81%
Wells R&M	119,200	5,770	113,430	4.84%
Operating Supplies (1)	125,125	53,602	71,523	42.84%
RO Chemicals	298,821	73,742	225,079	24.68%
RO Concentrate Treatment	280,160	34,692	245,468	12.38%
RO Odor Control	170,189	39,143	131,046	23.00%
Nano Filtration Chemicals	268,139	50,881	217,258	18.98%
Nano Odor Control	157,419	6,170	151,249	3.92%
<b>Subtotal</b>	<b>4,807,027</b>	<b>809,348</b>	<b>3,997,679</b>	<b>16.84%</b>
<b>Capital Expenses</b>				
Equipment	53,000	0	53,000	0.00%
Vehicles	40,000	0	40,000	0.00%
<b>Subtotal</b>	<b>93,000</b>	<b>0</b>	<b>93,000</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$7,263,480</b>	<b>\$1,365,681</b>	<b>\$5,897,799</b>	<b>18.80%</b>

(1) Increase due to purchase of filters for the RO and Nano treatment facilities in the first quarter.

Water Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - WATER FUND  
BUDGET - Vs. - ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Water / Field</b>	<b>FY 2015 Budget</b>	<b>FY 2015 Actual</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	730,969	139,526	591,443	19.09%
Overtime (1)	40,000	19,439	20,561	48.60%
Holiday Additional Compensation	1,000	0	1,000	0.00%
Taxes	54,629	11,319	43,310	20.72%
Benefits	328,999	55,384	273,615	16.83%
<b>Subtotal</b>	<b>1,155,597</b>	<b>225,668</b>	<b>929,929</b>	<b>19.53%</b>
<b>Operating Expenses</b>				
General Operating Expenses	292,790	42,691	250,099	14.58%
<b>Operational Expenses Over 100K</b>				
Repairs & Maintenance	297,100	51,010	246,090	17.17%
<b>Subtotal</b>	<b>589,890</b>	<b>93,701</b>	<b>496,189</b>	<b>15.88%</b>
<b>Capital Expenses</b>				
Vehicles	29,000	0	29,000	0.00%
Furniture & Fixtures	50,000	0	50,000	0.00%
<b>Subtotal</b>	<b>79,000</b>	<b>0</b>	<b>79,000</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$1,824,487</b>	<b>\$319,369</b>	<b>\$1,505,118</b>	<b>17.50%</b>

(1) A higher than normal number of water main breaks in the distribution system and after-hours customer service activity resulted in increased overtime through the first quarter of FY 2015.

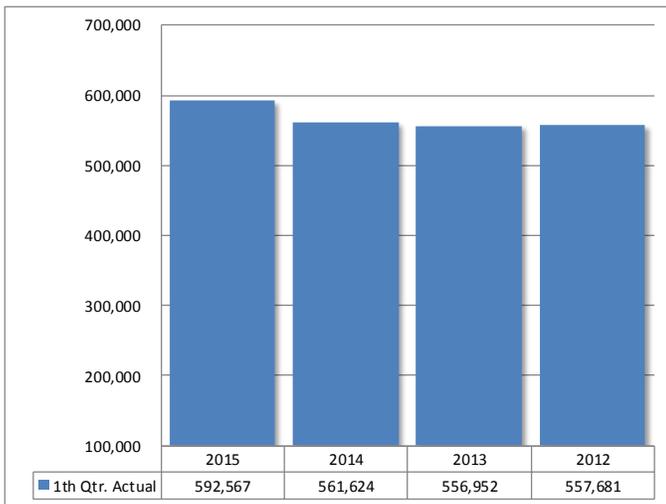
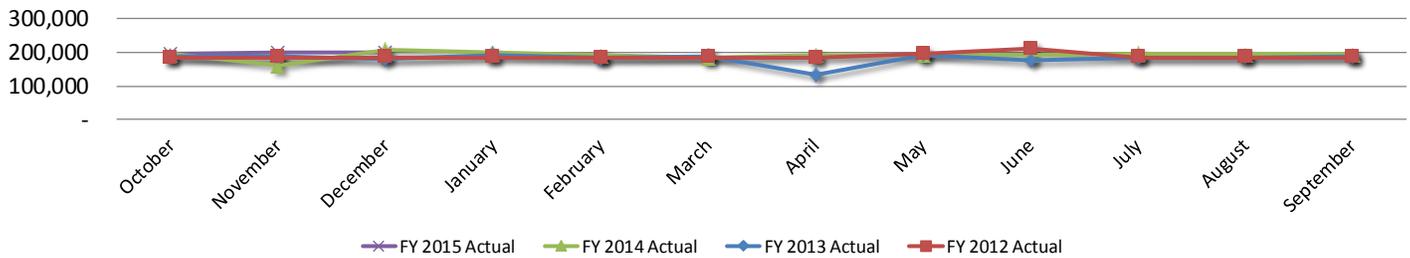
<b>Water / Other</b>	<b>FY 2015 Budget</b>	<b>FY 2015 Actual</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Depreciation / R&amp;R</b>				
Depreciation	5,709,955	1,427,493	4,282,462	25.00%
<b>Subtotal</b>	<b>5,709,955</b>	<b>1,427,493</b>	<b>4,282,462</b>	<b>25.00%</b>
<b>Transfers / Reserves</b>				
Trf To-Water R&R	5,731,975	5,731,975	0	100.00%
Trf To-Building	15,750	15,750	0	100.00%
<b>Subtotal</b>	<b>5,747,725</b>	<b>5,747,725</b>	<b>0</b>	<b>100.00%</b>
<b>Operating Contingency</b>				
Contingency	350,000	0	350,000	0.00%
<b>Subtotal</b>	<b>350,000</b>	<b>0</b>	<b>350,000</b>	<b>0.00%</b>
<b>Debt Service</b>				
Principal	2,460,000	615,000	1,845,000	25.00%
Interest	730,129	182,532	547,597	25.00%
Other Debt Service Costs	3,000	0	3,000	0.00%
Amortization	90,754	0	90,754	0.00%
<b>Subtotal</b>	<b>3,283,883</b>	<b>797,532</b>	<b>2,486,351</b>	<b>24.29%</b>
<b>TOTAL</b>	<b>\$15,091,563</b>	<b>\$7,972,750</b>	<b>\$7,118,813</b>	<b>52.83%</b>

Water Fund: Budget - Vs. - Actual

# TOWN OF JUPITER - STORMWATER FUND REVENUES FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

Overall the Town's stormwater utility revenues at the end of first quarter are just over 25% of budgetary estimates due to stormwater fees revenues.

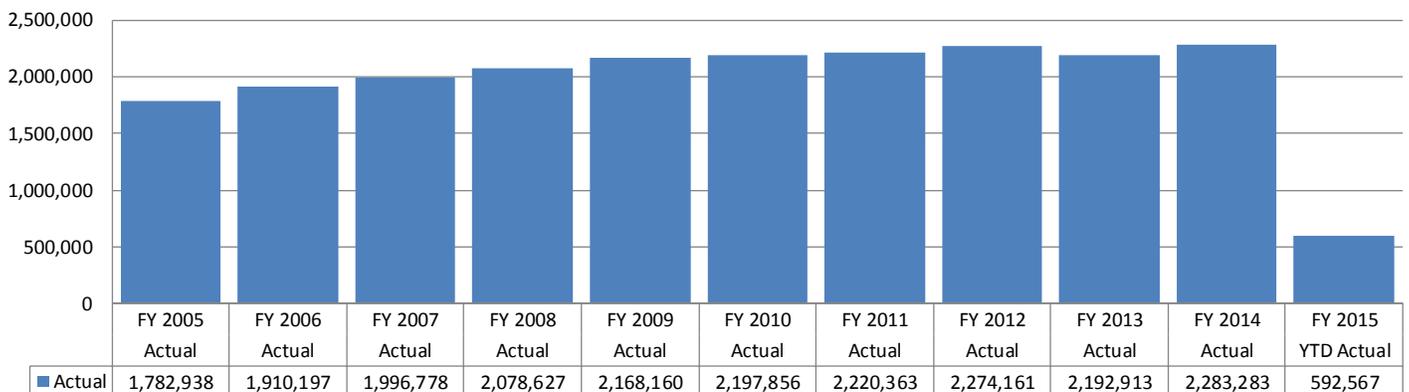
## Stormwater Charges



Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	194,523	192,949	188,193	185,141
November	197,848	161,228	188,357	186,126
December	200,196	207,447	180,402	186,414
January		196,287	194,506	186,047
February		188,595	185,201	185,319
March		183,660	190,377	187,165
April		191,751	134,303	185,143
May		191,447	195,623	196,429
June		189,971	177,284	212,301
July		193,865	184,808	187,934
August		192,956	185,969	187,811
September		193,127	187,891	188,332
<b>Actual</b>	<b>592,567</b>	<b>2,283,283</b>	<b>2,192,913</b>	<b>2,274,161</b>

### Revenue: Historical

From a historical perspective stormwater revenues have grown slowly and should continue this steady pattern with new commercial projects being constructed over the next few years which will add to the Town's impervious footprint.

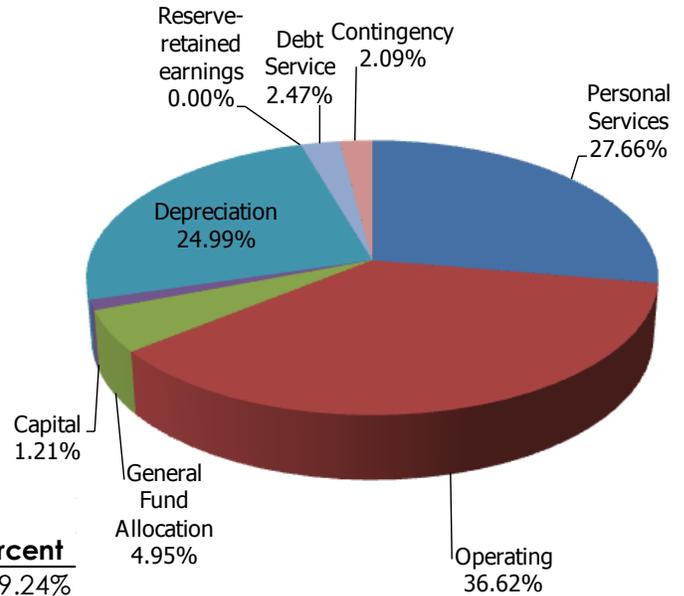


Stormwater Fund: Revenue

# TOWN OF JUPITER - STORMWATER FUND EXPENSES FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

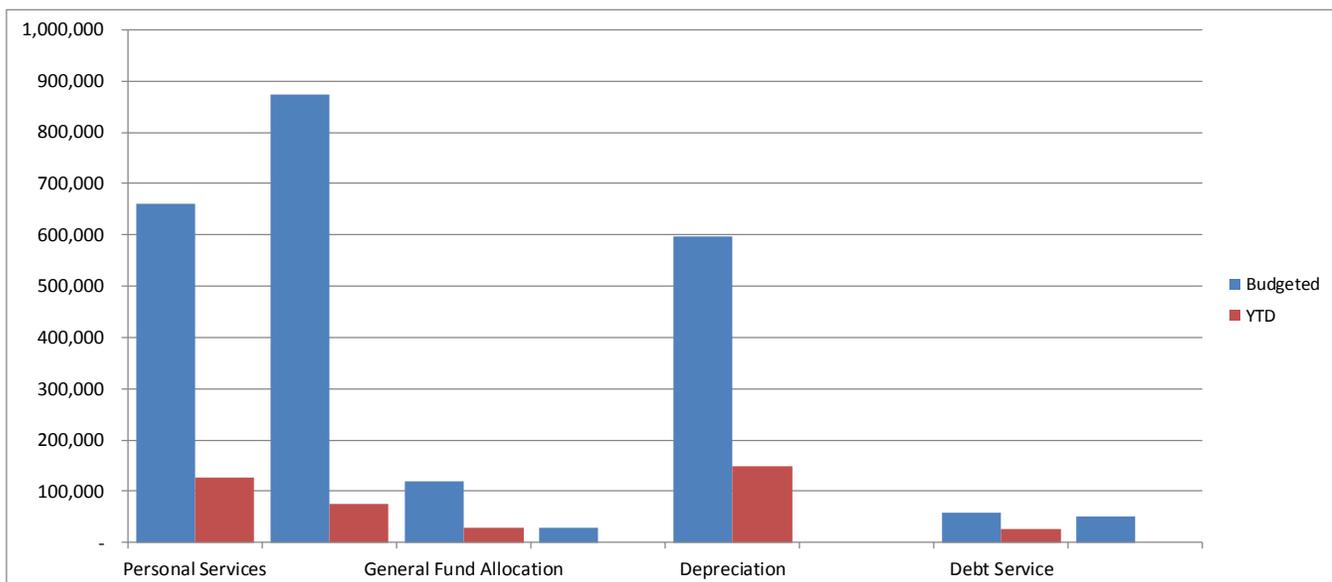
Expenses for the stormwater utility total just over \$400 thousand or 17.10% of budget in the first quarter of 2015. The primary expenses that have occurred in the first quarter outside of salaries and capital costs include items such as debt service costs, depreciation, repairs and maintenance, general operating expenses and permit fees.

**Budgeted Expenses By Category**



Category	FY 2015 Budgeted	YTD	Percent
Personal Services	660,098	126,997	19.24%
Operating	874,121	75,315	8.62%
General Fund Allocation	118,100	29,526	25.00%
Capital	29,000	-	0.00%
Depreciation	596,563	149,142	25.00%
Reserve-retained earnings	-	-	0.00%
Debt Service	59,000	27,094	45.92%
Contingency	50,000	-	0.00%
<b>Total</b>	<b>2,386,882</b>	<b>408,073</b>	<b>17.10%</b>

## Expenses: Year to Date Comparison



Stormwater Fund: Expenses

**TOWN OF JUPITER - STORMWATER FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014 & 2013**

	FY 2015			FY 2014		
	Original Budget	Actual	Percent	Original Budget	Actual	Percent
<b>REVENUES</b>						
Stormwater Fees	2,373,479	\$ 596,028	25.11%	2,260,129	563,253	24.92%
Interest & miscellaneous	1,560	3,384	216.90%	5,544	380	6.85%
Retained earnings	11,843	-	0.00%	-	-	0.00%
<b>Total</b>	<b>\$ 2,386,882</b>	<b>\$ 599,412</b>	<b>25.11%</b>	<b>\$ 2,265,673</b>	<b>\$ 563,633</b>	<b>24.88%</b>
<b>EXPENSES</b>						
Administration	434,862	94,043	21.63%	317,240	112,948	35.60%
Field	1,128,357	108,269	9.60%	1,012,288	187,406	18.51%
Cost Allocation - General Fund	118,100	29,526	25.00%	118,100	29,525	25.00%
Depreciation / R & R	596,563	149,142	25.00%	582,859	145,715	25.00%
Reserve-retained earnings	-	-	0.00%	125,186	-	0.00%
Debt Service	59,000	27,094	45.92%	60,000	27,147	45.25%
<b>Total</b>	<b>\$ 2,336,882</b>	<b>\$ 408,073</b>	<b>17.46%</b>	<b>\$ 2,215,673</b>	<b>\$ 502,741</b>	<b>22.69%</b>
Operating Contingency:	\$ 50,000	\$ -		\$ 50,000	\$ -	

**ANALYSIS OF FUNDS AVAILABLE FOR R&R  
(exclude retained earnings)**

	Original Projection	2015 1st Qtr.
Revenue	\$ 2,375,039	\$ 599,412
Less: Expenses	\$(2,386,882)	\$(408,073)
Plus: Depreciation	596,563	149,142
<b>AVAILABLE FOR R&amp;R</b>	<b>\$ 584,720</b>	<b>\$ 340,481</b>
Capitalized Salaries	-	-

**TOWN OF JUPITER - STORMWATER FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

Stormwater / Admin	Original FY 2015	Actual FY 2015	Remaining Balance	Percent Used
<b>Salary and Benefits</b>				
Regular Salaries	159,853	34,527	125,326	21.60%
Salaries-Salary Adjust Funds	8,562	0	8,562	0.00%
Overtime	8,010	0	8,010	0.00%
Taxes	12,076	2,482	9,594	20.55%
Benefits	56,541	10,244	46,297	18.12%
<b>Subtotal</b>	<b>245,042</b>	<b>47,254</b>	<b>197,788</b>	<b>19.28%</b>
<b>Operating Expenses</b>				
General Operating Expenses	189,820	46,789	143,031	24.65%
<b>Operational Expenses Over 100K</b>				
Cost Allocation General Fund	118,100	29,526	88,574	25.00%
<b>Subtotal</b>	<b>307,920</b>	<b>76,315</b>	<b>231,605</b>	<b>24.78%</b>
<b>TOTAL</b>	<b>\$552,962</b>	<b>\$123,569</b>	<b>\$429,393</b>	<b>22.35%</b>

Stormwater / Field	Original FY 2015	Actual FY 2015	Remaining Balance	Percent Used
<b>Salary and Benefits</b>				
Regular Salaries	258,939	52,545	206,395	20.29%
Overtime	3,300	475	2,825	14.40%
Taxes	18,071	3,797	14,274	21.01%
Benefits	134,746	22,926	111,820	17.01%
<b>Subtotal</b>	<b>415,056</b>	<b>79,743</b>	<b>335,313</b>	<b>19.21%</b>
<b>Operating Expenses</b>				
General Operating Expenses	141,801	28,526	113,275	20.12%
<b>Operational Expenses Over 100K</b>				
Repairs & Maintenance	542,500	0	542,500	0.00%
<b>Subtotal</b>	<b>684,301</b>	<b>28,526</b>	<b>655,775</b>	<b>4.17%</b>
<b>Capital Expenses</b>				
Vehicles	29,000	0	29,000	0.00%
<b>Subtotal</b>	<b>29,000</b>	<b>0</b>	<b>29,000</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$1,128,357</b>	<b>\$108,269</b>	<b>\$1,020,088</b>	<b>9.60%</b>

Stormwater Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - STORMWATER FUND  
BUDGET - Vs.- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

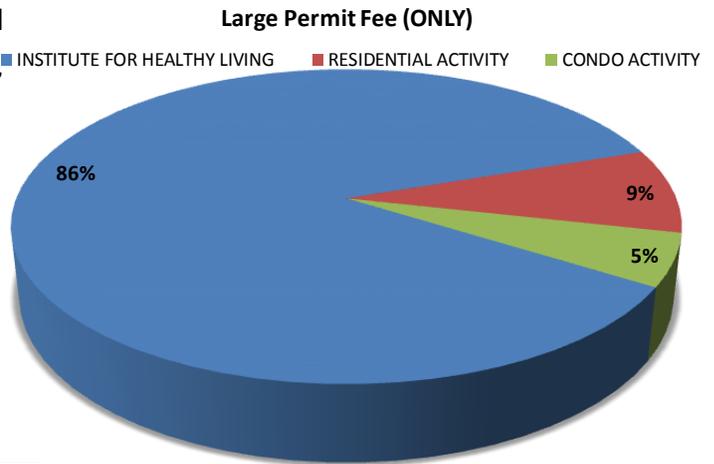
<b>Stormwater / Other</b>	<b>Original FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Depreciation / R&amp;R</b>				
Depreciation	596,563	149,142	447,421	25.00%
<b>Subtotal</b>	<b>596,563</b>	<b>149,142</b>	<b>447,421</b>	<b>25.00%</b>
Trf To-Stormwater R&R	551,152	551,152	-	100.00%
<b>Subtotal</b>	<b>551,152</b>	<b>551,152</b>	<b>-</b>	<b>100.00%</b>
<b>Operating Contingency</b>				
Contingency	50,000	-	50,000	0.00%
<b>Subtotal</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>0.00%</b>
<b>Debt Service</b>				
Principal	54,000	27,000	27,000	50.00%
Interest	5,000	94	4,906	1.88%
<b>Subtotal</b>	<b>59,000</b>	<b>27,094</b>	<b>31,906</b>	<b>45.92%</b>
<b>TOTAL</b>	<b>\$1,256,715</b>	<b>\$727,388</b>	<b>\$529,327</b>	<b>57.88%</b>

Stormwater Fund: Budget - Vs. - Actual

# TOWN OF JUPITER - BUILDING ENTERPRISE FUND REVENUES

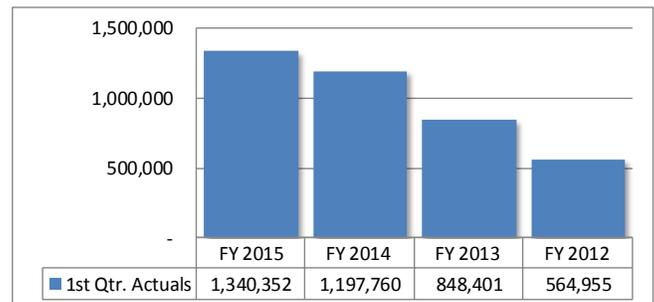
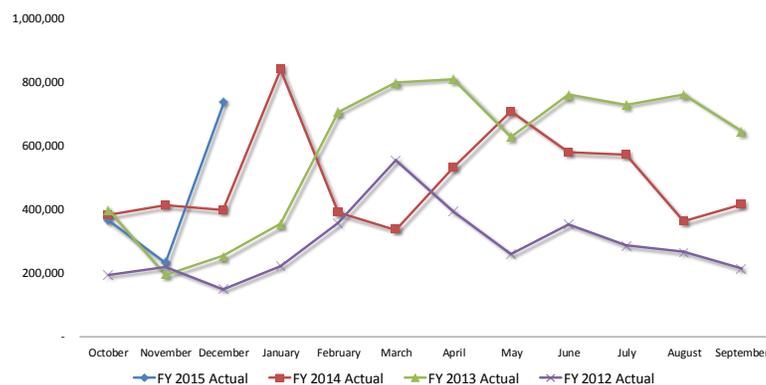
## FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

Building permit revenues continue to exceed projected budgetary levels. With 25% of the fiscal year complete, permit revenue are at just over \$1.3 million or 38% of budget. Below is a chart comparing previous fiscal years first quarter performance to FY 2015. This high level of activity as indicated in the first quarter of last year is anticipated to plateau as the Town reaches the end of the fiscal year.



ACTIVITY	PERMIT FEE (ONLY)
INSTITUTE FOR HEALTHY LIVING	\$ 690,097
RESIDENTIAL ACTIVITY	\$ 70,000
CONDO ACTIVITY	\$ 43,344

### YEAR TO DATE PERMIT COMPARISON:

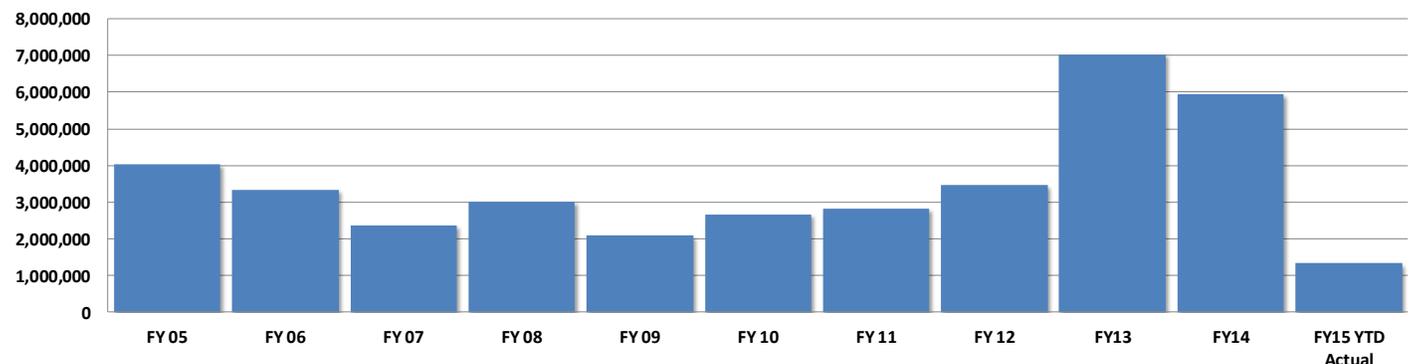


Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	366,804	384,017	398,220	195,227
November	234,200	415,302	196,647	219,344
December	739,348	398,441	253,534	150,384
January		842,187	353,900	222,758
February		390,563	705,873	357,284
March		338,398	798,107	556,613
April		532,393	810,552	393,009
May		710,149	627,929	259,383
June		581,097	760,617	352,911
July		573,861	729,329	286,523
August		364,228	761,882	266,361
September		416,064	645,217	213,711
<b>Total</b>	<b>1,340,352</b>	<b>5,946,700</b>	<b>7,041,807</b>	<b>3,473,508</b>

### HISTORICAL PERMIT FEE REVENUES:

Historical permit activity tracks recessionary trends occurring in the local economy. The chart below compares the FY 2015 year to date collections to the Town's historical actuals.

**10 Yr. Historical Building Permit Activity**

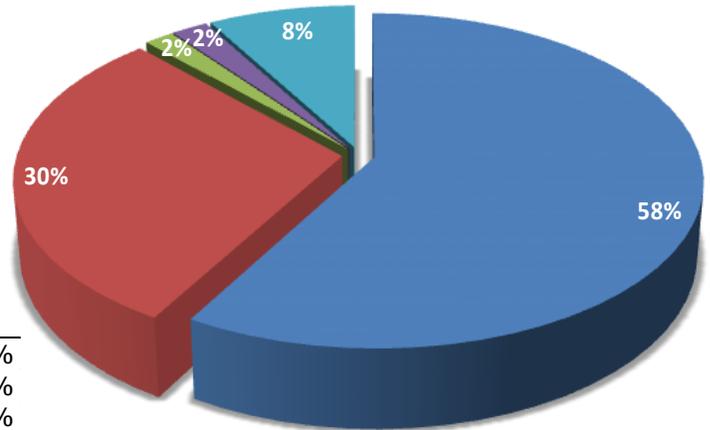


**Building Fund: Revenue**

# TOWN OF JUPITER - BUILDING ENTERPRISE EXPENSES FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

**Budgeted Expenses by Category**

■ Personnel ■ Operating ■ Capital ■ Depreciation ■ Trf & Reserve

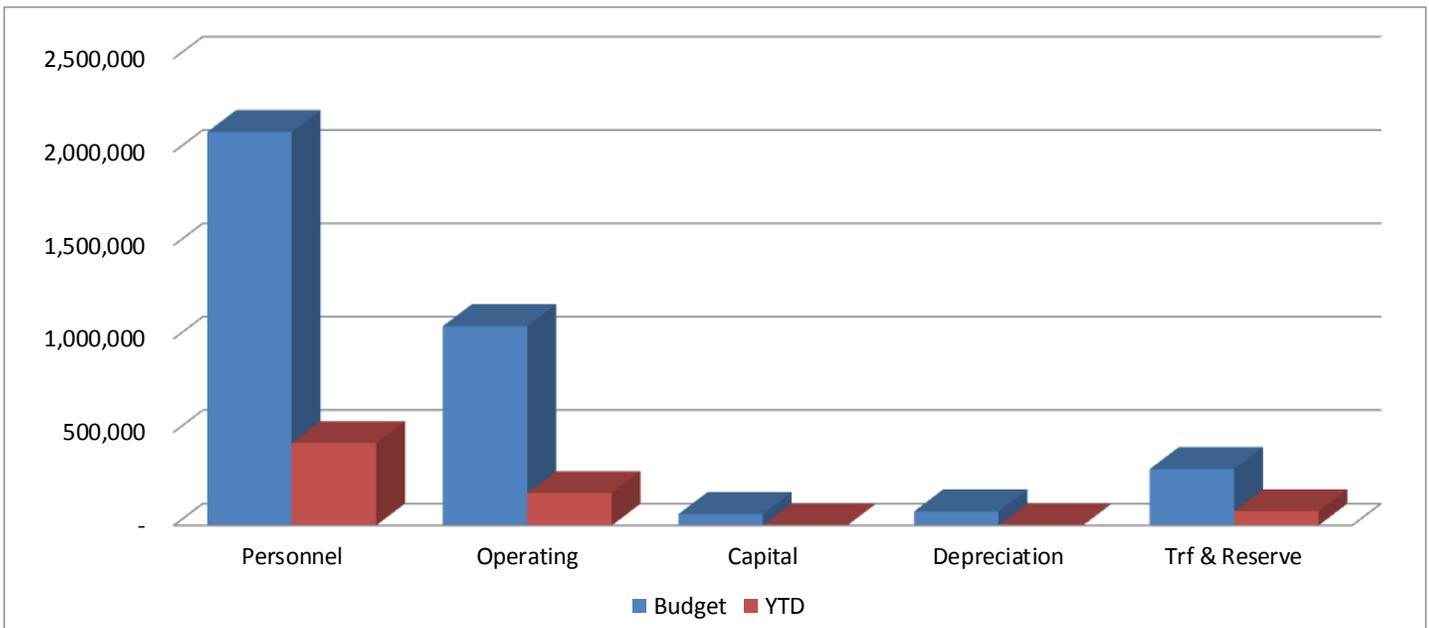


The total Building Fund budgeted expenditures for FY 2015 are \$3,610,756. Of this amount, \$2,106,643, or 58%, is related to personnel costs. The data represented below gives a snapshot of Building Fund expenses as of December 31, 2014 by category. At the end of the first quarter the Building Fund has expended 19.09% of its budget.

	<b>Budget</b>	<b>YTD</b>	<b>Percent</b>
Personnel	2,106,643	441,438	20.95%
Operating	1,067,026	172,575	16.17%
Capital	60,714	-	0.00%
Depreciation	75,000	-	0.00%
Trf & Reserve	301,373	75,343	25.00%
<b>Total</b>	<b>\$ 3,610,756</b>	<b>\$ 689,357</b>	<b>19.09%</b>

The year to date comparison indicates that the Building Fund is operating below 25% of year to date estimates at 19.09% respectively. Building Fund expenses decreased \$65 thousand or 8.66% over this time last year. One of the largest expenditures outside of personnel expenses that will be increasing as the fund heads into the second quarter of FY15 relates to the community development software package implementation costs and contractual inspection services.

**YEAR TO DATE, BUDGET TO ACTUAL COMPARISON:**



Building Fund: Expenses

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND  
BUDGET - Vs- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014 AND 2013**

REVENUES	FY15			FY14		
	Original Budget	Actual	Percent	Original Budget	Actual	Percent
Building Permits	3,517,542	1,349,570	38.37%	3,108,900	1,199,125	38.57%
Charges for service	15	72	483.00%	-	-	0.00%
Interest	11,000	6,552	59.56%	11,257	2,274	20.20%
Miscellaneous	-	-	0.00%	-	180	100.00%
Transfers	68,250	68,250	100.00%	94,250	21,750	23.08%
Retained earnings	13,949	-	0.00%	-	-	0.00%
<b>Total</b>	<b>3,610,756</b>	<b>\$1,424,444</b>	<b>39.45%</b>	<b>\$3,214,407</b>	<b>\$ 1,223,329</b>	<b>38.06%</b>
<b>EXPENDITURES</b>						
Administation	1,178,179	274,754	23.32%	1,253,340	260,685	20.80%
Inspections	987,873	185,990	18.83%	556,278	161,024	28.95%
Plan Review	623,053	89,171	14.31%	672,655	199,412	29.65%
Permitting	281,438	47,134	16.75%	326,780	58,199	17.81%
Support Services	490,213	92,308	18.83%	311,854	75,410	24.18%
Depreciation	50,000	-	0.00%	93,500	-	0.00%
<b>Total</b>	<b>3,610,756</b>	<b>\$ 689,357</b>	<b>19.09%</b>	<b>\$3,214,407</b>	<b>\$ 754,730</b>	<b>23.48%</b>

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING FUND  
BUDGET - Vs- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Building Administration</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Executive Salaries	122,299	26,931	95,368	22.02%
Regular Salaries	283,071	63,740	219,331	22.52%
Salaries-Salary Adjust Funds	29,544	0	29,544	0.00%
Overtime	1,000	473	527	47.29%
Taxes	28,611	6,494	22,117	22.70%
Benefits	150,185	32,145	118,040	21.40%
<b>Subtotal</b>	<b>614,710</b>	<b>129,783</b>	<b>484,928</b>	<b>21.11%</b>
<b>Operating Expenses</b>				
General Operating Expenses	237,096	69,628	167,468	29.37%
<b>Subtotal</b>	<b>237,096</b>	<b>69,628</b>	<b>167,468</b>	<b>29.37%</b>
<b>Capital Expenses</b>				
Depreciation	50,000	0	50,000	0.00%
Machinery & Equipment	25,000	0	25,000	0.00%
<b>Subtotal</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>0.00%</b>
Cost Allocation Gen Fund	301,373	75,343	226,030	25.00%
<b>Subtotal</b>	<b>301,373</b>	<b>75,343</b>	<b>226,030</b>	<b>25.00%</b>
<b>TOTAL</b>	<b>\$1,228,179</b>	<b>\$274,754</b>	<b>\$953,425</b>	<b>22.37%</b>

<b>Building Inspections</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	281,266	61,018	220,248	21.69%
Overtime (1)	1,000	1,693	-693	169.26%
Taxes	20,541	4,483	16,058	21.83%
Benefits	97,639	21,056	76,583	21.57%
<b>Subtotal</b>	<b>400,446</b>	<b>88,250</b>	<b>312,196</b>	<b>22.04%</b>
<b>Operating Expenses</b>				
General Operating Expenses	87,427	7,274	80,153	8.32%
<b>Operational Expenses Over 100K</b>				
Other Contractual Service	500,000	90,466	409,534	18.09%
<b>Subtotal</b>	<b>587,427</b>	<b>97,740</b>	<b>489,687</b>	<b>16.64%</b>
<b>TOTAL</b>	<b>\$987,873</b>	<b>\$185,990</b>	<b>\$801,883</b>	<b>18.83%</b>

(1) Overages in overtime expenses resulted from after hour and weekend inspections for special events at Harbourside, Wal-Mart and festivals occurring around Town. These overages are offset by inspection fees collected.

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND  
BUDGET - Vs- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Building Permitting</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	190,297	35,922	154,375	18.88%
Overtime	1,000	0	1,000	0.00%
Taxes	13,930	2,677	11,253	19.21%
Benefits	58,149	8,118	50,031	13.96%
<b>Subtotal</b>	<b>263,373</b>	<b>46,717</b>	<b>216,656</b>	<b>17.74%</b>
<b>Operating Expenses</b>				
General Operating Expenses	18,065	417	17,648	2.31%
<b>Subtotal</b>	<b>18,065</b>	<b>417</b>	<b>17,648</b>	<b>2.31%</b>
<b>TOTAL</b>	<b>\$281,438</b>	<b>\$47,134</b>	<b>\$234,304</b>	<b>16.75%</b>

<b>Building Plan Review</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	263,727	65,274	198,453	24.75%
Overtime	1,000	0	1,000	0.00%
Taxes	19,543	4,782	14,761	24.47%
Benefits	67,948	14,710	53,238	21.65%
<b>Subtotal</b>	<b>352,218</b>	<b>84,766</b>	<b>267,452</b>	<b>24.07%</b>
<b>Operating Expenses</b>				
General Operating Expenses	15,835	625	15,210	3.95%
<b>Operational Expenses Over 100K</b>				
Professional Services	194,286	3,780	190,506	1.95%
<b>Subtotal</b>	<b>210,121</b>	<b>4,405</b>	<b>205,716</b>	<b>2.10%</b>
<b>Capital Expenses</b>				
Software	60,714	0	60,714	0.00%
<b>Subtotal</b>	<b>60,714</b>	<b>0</b>	<b>60,714</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$623,053</b>	<b>\$89,171</b>	<b>\$533,882</b>	<b>14.31%</b>

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND  
BUDGET - Vs- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

<b>Building Support Services</b>	<b>Original Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Remaining Balance</b>	<b>Percent Used</b>
<b>Salary and Benefits</b>				
Regular Salaries	312,489	63,807	248,682	20.42%
Overtime (1)	1,000	440	560	43.95%
Taxes	21,504	4,717	16,787	21.94%
Benefits	140,903	22,959	117,944	16.29%
<b>Subtotal</b>	<b>475,896</b>	<b>91,923</b>	<b>383,973</b>	<b>19.32%</b>
<b>Operating Expenses</b>				
General Operating Expenses	14,317	385	13,932	2.69%
<b>Subtotal</b>	<b>14,317</b>	<b>385</b>	<b>13,932</b>	<b>2.69%</b>
<b>TOTAL</b>	<b>\$490,213</b>	<b>\$92,308</b>	<b>\$397,905</b>	<b>18.83%</b>

(1) Holiday scheduling created increased overtime in the first quarter and should level off by the third quarter of the fiscal year.

# JUPITER COMMUNITY REDEVELOPMENT AGENCY BUDGET - Vs- ACTUAL FOR THE THREE MONTHS ENDING DECEMBER 31, 2014 AND 2013

	FY 2015			FY 2014		
	Orginial			Orginial		
	Budget	Actual	Percent	Budget	Actual	Percent
<b>REVENUES</b>						
Taxes	845,532	\$ 553,437	65.45%	727,206	\$ 725,252	99.73%
Intergovernmental	-	-	0.00%	1,550,983	-	0.00%
Charges for services	73,700	14,770	20.04%	41,300	9,400	22.76%
Interest	2,000	46	2.28%	2,000	66	3.30%
Other Revenue	-	69	100.00%	-	192	100.00%
Miscellaneous	-	-	0.00%	-	-	0.00%
Developer participation	-	-	0.00%	6,510,500	-	0.00%
Transfers	-	-	0.00%	774,173	-	0.00%
Designated fund balance	1,773,849	-	0.00%	2,740,660	-	0.00%
<b>Total</b>	<b>\$ 2,695,081</b>	<b>\$ 568,321</b>	<b>21.09%</b>	<b>\$ 12,346,822</b>	<b>\$ 734,910</b>	<b>5.95%</b>
<b>EXPENDITURES</b>						
Salaries / fringe benefits	\$ 195,570	\$ 42,499	21.73%	\$ 188,367	\$ 42,344	22.48%
Operating expenses	481,476	20,833	4.33%	214,188	17,609	8.22%
Capital :						
Events Plaza Upgrade	-	-	0.00%	-	-	0.00%
Inlet Village Marina	-	-	0.00%	-	-	0.00%
Colonial Bank - planning	-	-	0.00%	-	-	0.00%
Riverwalk signage	-	-	0.00%	-	-	0.00%
Scenic Corridor US 1	-	-	0.00%	-	-	0.00%
Oxbow bridge	-	-	0.00%	-	-	0.00%
Lighthouse Promenade	-	-	0.00%	-	-	0.00%
Riverwalk/Plaza connection	-	-	0.00%	-	-	0.00%
Ocean Way/US 1 intersection	-	-	0.00%	-	-	0.00%
Riverwalk at Harbourside	-	-	0.00%	-	-	0.00%
Riverwalk at Water Pointe	-	-	0.00%	-	32,940	100.00%
BR bridge / Colonnial Bank	150,000	153	100.00%	-	838	100.00%
Oxbow switchback	-	-	0.00%	-	-	0.00%
Mitigation bank	-	-	0.00%	-	-	0.00%
A-1-A US 1 to Jupiter Beach Rd.	500,000	305,593	61.12%	3,800,000	86,381	2.27%
Inlet Village Roadway Network	-	-	0.00%	-	-	0.00%
Parkway Street Parking Garage	1,073,268	2,050	0.19%	7,698,000	-	0.00%
Riverwalk - Under US1 Bridge	-	-	0.00%	225,000	-	0.00%
Lagoon Bridge	75,000	50,605	67.47%	-	-	0.00%
Parkway Street	-	9,396	100.00%	-	-	0.00%
Interest on Town loan	169,767	42,442	25.00%	171,267	42,817	25.00%
Transfer to General Fund	50,000	-	0.00%	50,000	12,500	25.00%
<b>Total</b>	<b>\$ 2,695,081</b>	<b>\$ 473,569</b>	<b>17.57%</b>	<b>\$ 12,346,822</b>	<b>\$ 235,429</b>	<b>1.91%</b>

Jupiter CRA: Budget - Vs. - Actual

**JUPITER COMMUNITY REDEVELOPMENT AGENCY  
BUDGET - Vs- ACTUAL  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014**

CRA/TM Special Projects	Original Budget FY 2015	Actual FY 2015	Remaining Balance	Percent Used
<b>Salary and Benefits</b>				
Regular Salaries	153,256	33,795	119,461	22%
Salary - Adjustment Funds	3,183	0	3,183	0%
Payroll Taxes	11,264	2,462	8,802	22%
Benefits	27,867	6,241	21,626	22%
<b>Subtotal</b>	<b>195,570</b>	<b>42,499</b>	<b>153,071</b>	<b>22%</b>
<b>Operating Expenses</b>			0	
General Operating Expenses	481,476	20,833	460,643	4%
<b>Subtotal</b>	<b>481,476</b>	<b>20,833</b>	<b>460,643</b>	<b>4%</b>
<b>Capital Expenses</b>	1,798,268	367,796	1,430,472	20%
<b>Subtotal</b>	<b>1,798,268</b>	<b>367,796</b>	<b>1,430,472</b>	<b>20%</b>
<b>Transfers / Reserves</b>			0	
Interest on Town Loan to CRA	169,767	42,442	127,325	25%
Trf to General Fund	50,000	-	50,000	0%
<b>Subtotal</b>	<b>219,767</b>	<b>42,442</b>	<b>177,325</b>	<b>19%</b>
<b>TOTAL</b>	<b>\$2,695,081</b>	<b>473,569</b>	<b>2,221,512</b>	<b>18%</b>

Jupiter CRA: Budget - Vs. - Actual

# TOWN OF JUPITER - NONMAJOR GOVERNMENTAL FUNDS CHANGE IN FUND BALANCE FOR THE THREE MONTHS ENDING DECEMBER 31, 2014

	Special Revenue			Debt Service	
	Road Impact Fee Fund	Recreation Impact Fee Fund	Police Impact Fee Fund	Sales Tax Revenue Bond Debt Service Fund	Community Center Debt Service Fund
<b>REVENUES</b>					
Taxes	-	-	-	995,655	1,769,615
Impact Fees	145,326	108,753	32,366	-	-
Intergovernmental	-	-	-	-	-
Investment Earnings	195	46	5	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>145,521</u>	<u>108,798</u>	<u>32,371</u>	<u>995,655</u>	<u>1,769,615</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	353,023
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>353,023</u>
Revenues Over (Under) Expenditures	145,521	108,798	32,371	995,655	1,416,592
<b>OTHER FINANCING USES</b>					
Transfers Out	-	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balance	145,521	108,798	32,371	995,655	1,416,592
Fund Balances at beginning of year	<u>1,999,945</u>	<u>985,972</u>	<u>214,444</u>	<u>1,056,324</u>	<u>335,143</u>
<b>Fund Balances (deficit) at end of 1st Qtr.</b>	<b><u>2,145,467</u></b>	<b><u>1,094,770</u></b>	<b><u>246,815</u></b>	<b><u>2,051,979</u></b>	<b><u>1,751,735</u></b>

Non-Major Fund: Change in Fund Balance