

FY 2014/2015

Reporting Budgetary Results
for the second quarter ending
March 31, 2015

Prepared By:
Finance Department
5/19/2015



TOWN OF JUPITER
QUARTERLY BUDGET REPORT

**TOWN OF JUPITER
FIRST QUARTER BUDGET REPORT
FOR THE 6 MONTHS ENDING MARCH 31, 2015**

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TOWN OF JUPITER SECOND QUARTER FINANCIAL ACTIVITY SUMMARY FOR THE SIX MONTHS OCTOBER 1, 2014 – MARCH 31, 2015

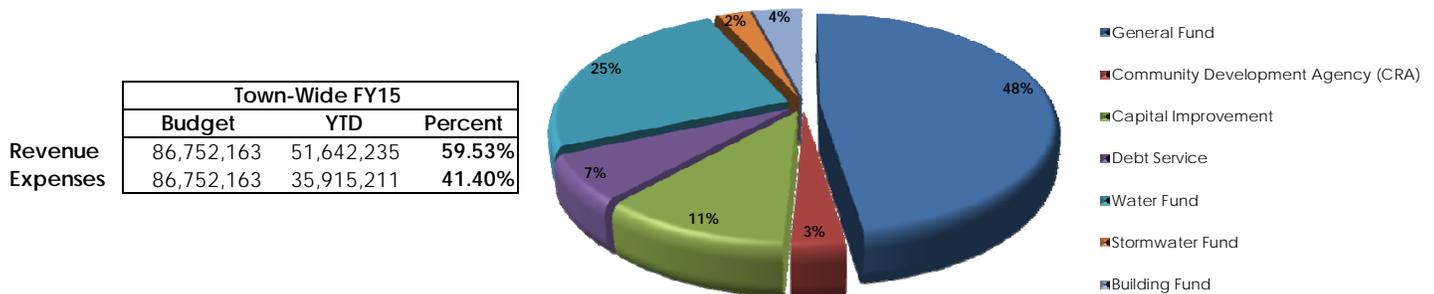
The attached financial report for the period covering October 1, 2014 to March 31, 2015 represents an overview and analysis of the Town’s financial activities for the second quarter of the fiscal year and represents 50% of the year completed.

The Town’s second 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 59.53% of the annual budgetary estimates. Expenditure estimates (including capital and debt service) of \$86.7 million are at 41.40% of the annual budget.



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	28,435,993	66.67%	2,695,081	875,926	32.50%	9,813,867	3,829,716	39.02%	6,049,545	4,176,740	69.04%
Expenses	42,653,300	19,515,944	45.75%	2,695,081	1,101,990	40.89%	9,813,867	3,201,136	32.62%	6,049,545	771,508	12.75%

	Enterprise Funds								
	Water Fund			Stormwater Fund			Building Fund		
	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent
Revenue	22,237,813	11,698,715	52.61%	2,386,882	1,238,856	51.90%	3,610,756	2,262,215	62.65%
Expenses	22,237,813	10,155,752	45.67%	2,386,882	735,516	30.81%	3,610,756	1,535,355	42.52%

As the Town completes the second quarter of operations many of the second 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 66.67% of annual estimates which is an increase of just over \$261 thousand, or .93% when compared to the same time last year. The primary reason for this increase is due to increased collections of sales tax and ad-valorem taxes, which is due to increased economic activity as well as new construction and increased assessed values. For the FY 2015 fiscal year the Town made the decision to preform a one-time decrease in it’s general fund distribution of ad-valorem dollars to allocate more funds into it’s capital improvement fund. This increase of funding was for re-

newal and replacement and new capital improvements that were placed on hold during the recession. This reallocation of funds is reflected as a reduction in tax dollars to the general fund when comparing FY14 and FY15 distributions but as a whole ad-valorem collections are exceeding last fiscal years distributions.

- General Fund expenditures of \$42.6 million are at 45.75% of annual estimates which is an increase of 2.60% when compared to the same time last year primarily due to capital purchases as well insurance costs in the first half of the fiscal year.

Capital Assets:

For the second quarter of 2015, the Town's operating funds invested \$297 thousand in capital items. The most significant of these investments were as follows:

- **Public Works Fleet** – E 250 Truck (1), Ford Explorer (1) and mosquito Sprayer.
- **Public Works Parks Maint.**— John Deer HPX Gators (4) and Scagg Mowers (2)
- **Information Systems** — Computer hardware and backup/recovery items.
- **Police Department** — Replacement Police vehicles and associated equipment (2) and Police K9
- **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 is anticipated to be complete in late 2015).
- **Water Fund / Utility Billing** - Software and hardware expenses relating to the utility billing software solution (this was a multi-year project that was completed in the second quarter).

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 second 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, \$314 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, \$78 thousand has been spent to date.
- **Traffic Mgt. Improvements** —This is an on-going investment in Town traffic management improvements, of the \$125 thousand allocated, \$90 thousand has been spent to date.
- **Parks Restoration Program** — This is an on-going investment in Town parks, of the \$275 thousand allocated, \$52 thousand has been spent to date.
- **South Jupiter Community Park Phase II** - Of the \$3.4 million allocated to this project, \$2.6 million has been spent to date.
- **JCP Sports Field Lighting** — Of the \$100 thousand allocated to this project, \$79 thousand has been spent to date.
- **A1A / US1 to Jupiter Beach Road** - Of the \$5 million allocated to this project, \$685 thousand has been spent in FY 2015.

TOWN OF JUPITER - GENERAL FUND

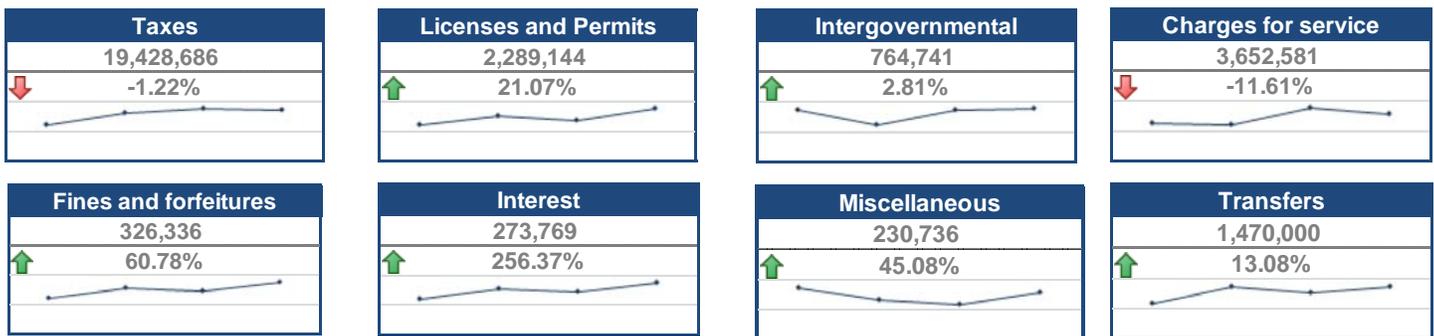
REVENUE

FOR THE SIX MONTHS ENDING MARCH 31, 2015

Overall General Fund revenues increased \$261 thousand (0.93%) when compared to the same period in FY 2014. This increase is primarily due to fines and forfeitures and miscellaneous revenues and interest earnings. 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 decrease in tax revenue compared to the same time last year due primarily to The Town making the decision to preform a one-time decrease in it's general fund distribution of ad-valorem dollars to allocate more funds into it's capital improvement fund. This increase in CIP funding was to make more funds available for renewal and replacement and capital improvements that were placed on hold during the recession. This reallocation of funds is reflected as a reduction in tax dollars in the general fund when comparing FY14 and FY15 distributions. In addition to the notable decrease in ad-valorem collections in the general fund, communications services tax is still experiencing reduced collections state wide due to decreased use of land line's and may see further reductions due to activity in the Florida Legislature. This situation will be monitored and corrections made if necessary due to legislative actions. Charges for service saw a decrease due to timing of fund allocation cost in FY14 compared to FY15.

FY14 / FY13 Revenue Comparison:



SECOND QUARTER ACTUALS

	FY15 Actual	FY14 Actual	Percent Change	4 Year Trend
Taxes	19,428,686	19,669,219	↓ -1.22%	
Licenses and Permits	2,289,144	1,890,717	↑ 21.07%	
Intergovernmental	764,741	743,861	↑ 2.81%	
Charges for service	3,652,581	4,132,319	↓ -11.61%	
Fines and forfeitures	326,336	202,966	↑ 60.78%	
Interest	273,769	76,821	↑ 256.37%	
Miscellaneous	230,736	159,044	↑ 45.08%	
Transfers	1,470,000	1,300,000	↑ 13.08%	
Designated Fund Balances	-	-	0.00%	
Total	28,435,993	28,174,947	↑ 0.93%	

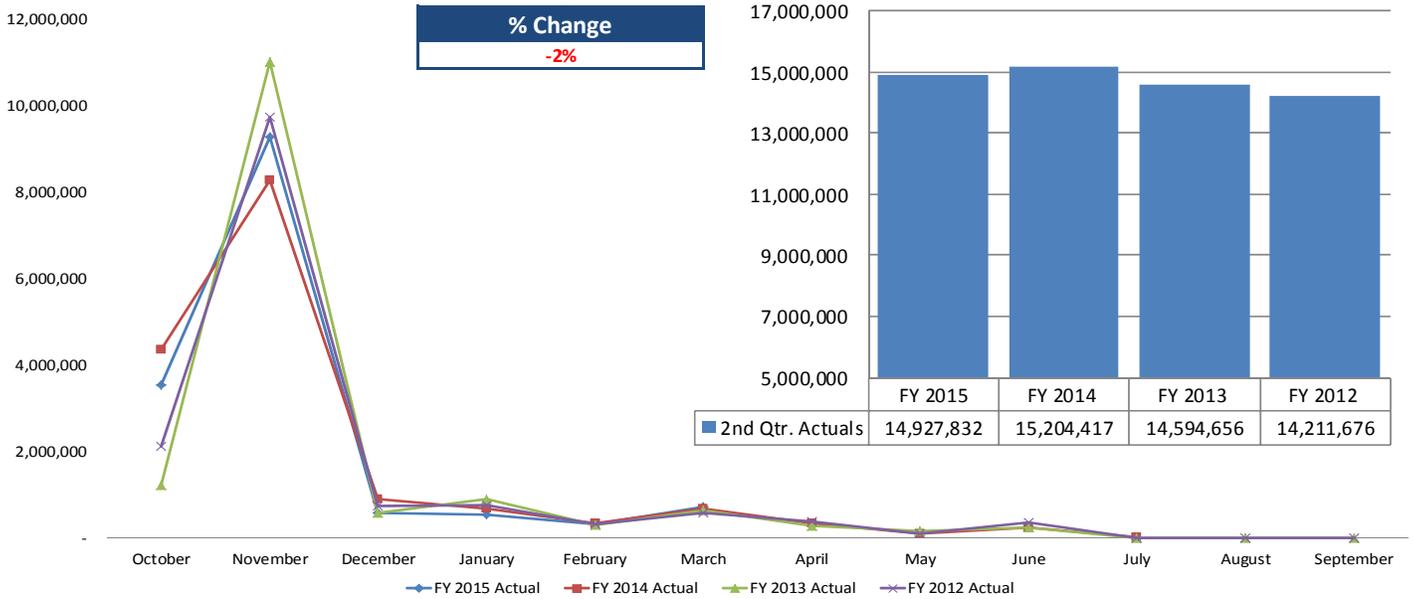
General Fund: Revenues

TOWN OF JUPITER - GENERAL FUND REVENUE FOR THE SIX MONTHS ENDING MARCH 31, 2015

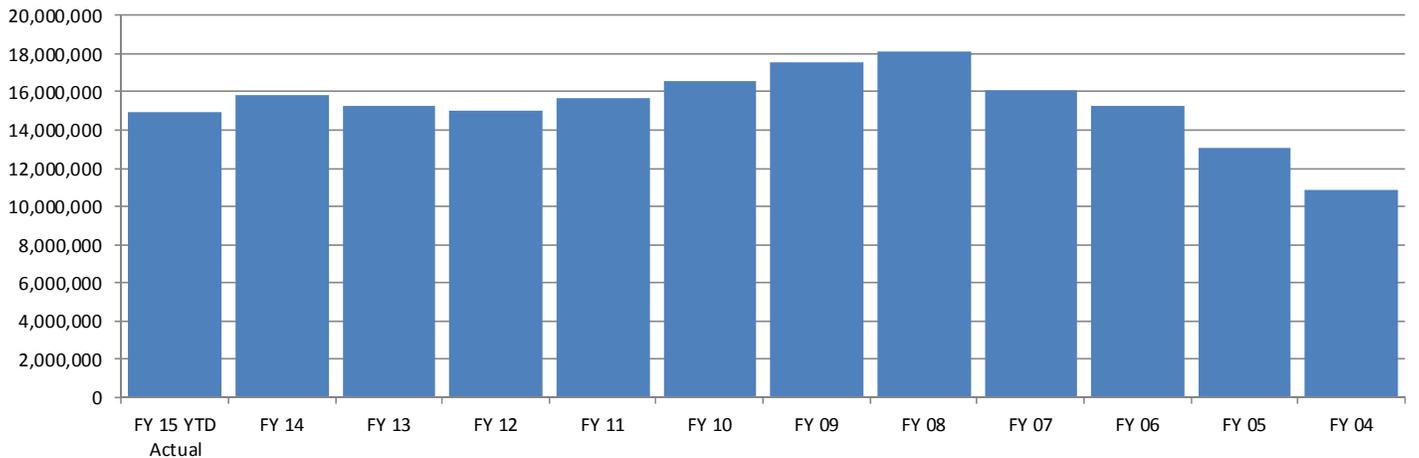
Ad Valorem Tax - First Qtr. Performance

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 second 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 are generated from Ad Valorem dollars.

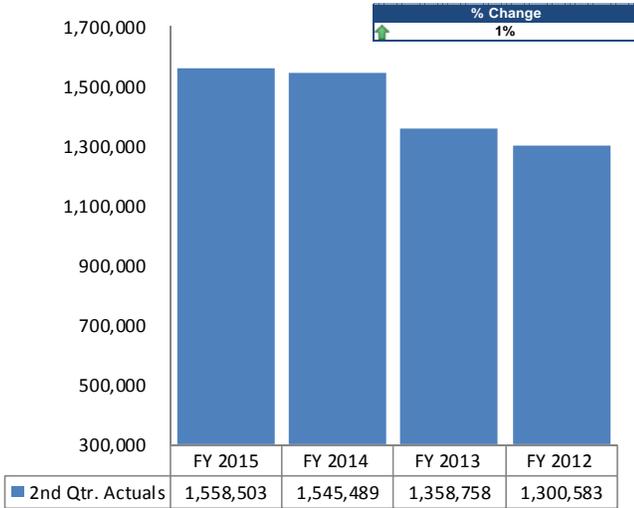


HISTORICAL AD VALOREM TAX COLLECTIONS:



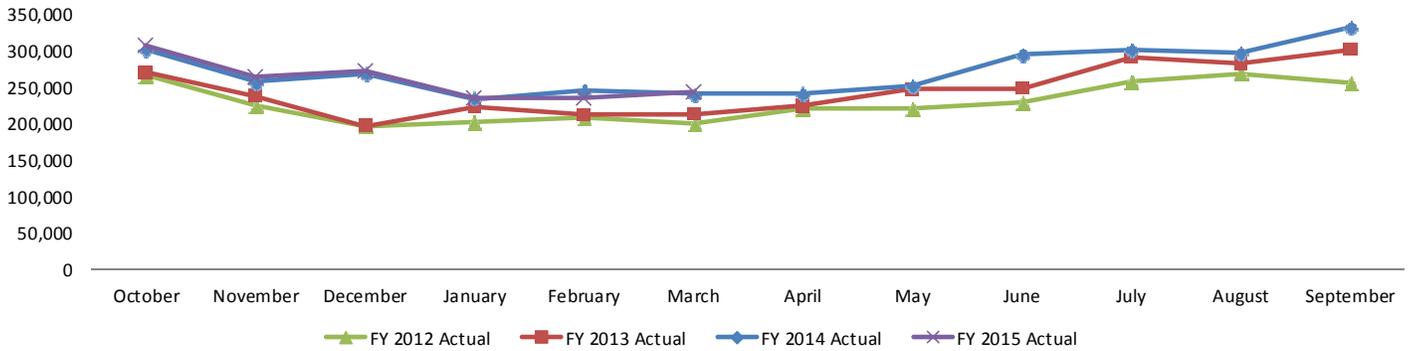
General Fund: Revenues

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

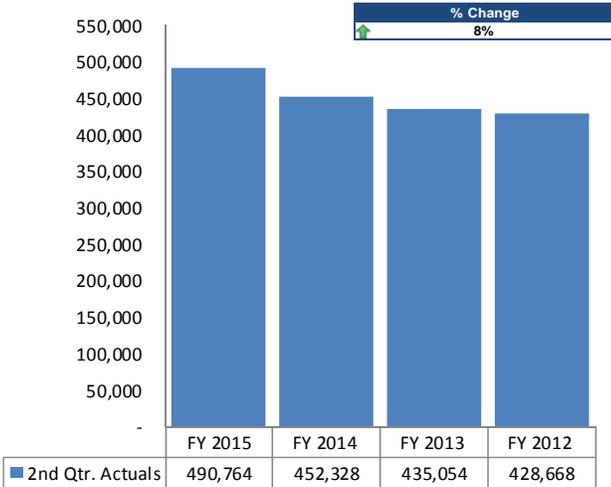


Util Serv Tax-Electricity

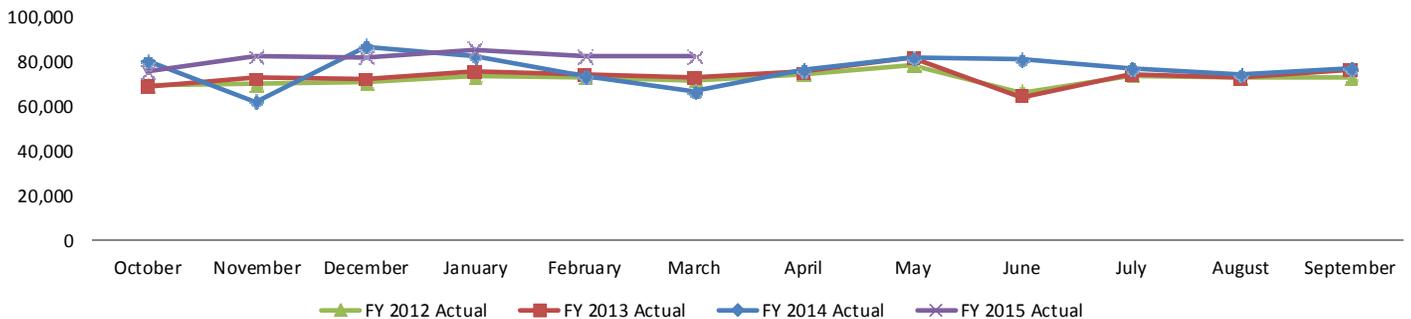
Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	306,442	300,847	270,434	266,070
November	264,228	256,650	239,133	225,664
December	271,897	268,597	197,459	197,811
January	235,528	234,698	224,445	202,329
February	236,132	244,642	212,997	207,722
March	244,276	240,055	214,290	200,987
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
Total	1,558,503	3,262,485	2,959,184	2,754,580



Util Serv Tax-Water

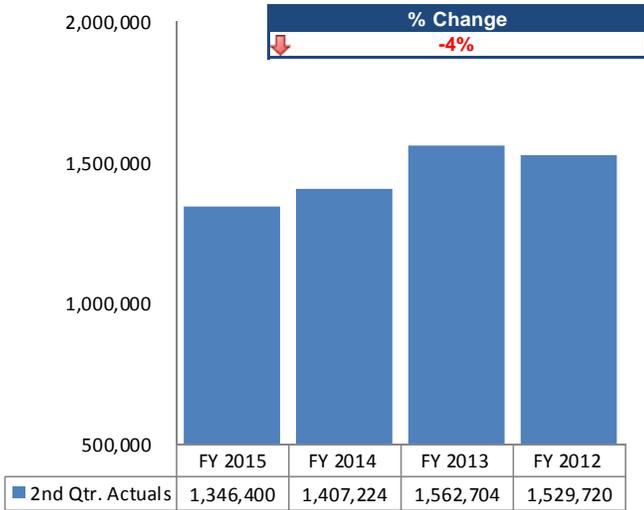


Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	75,793	80,128	68,737	69,530
November	82,641	62,321	72,297	69,862
December	82,072	86,861	72,103	71,057
January	85,579	82,721	75,270	73,213
February	82,497	73,647	74,040	73,181
March	82,182	66,650	72,606	71,826
April		76,506	75,015	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
Total	490,764	919,095	878,426	868,167



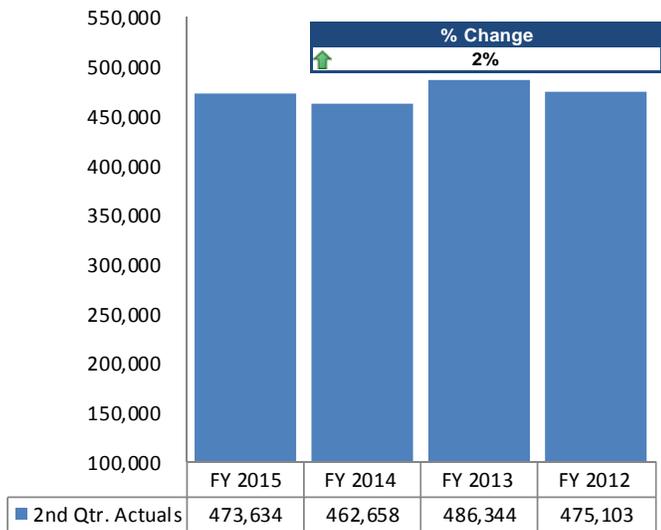
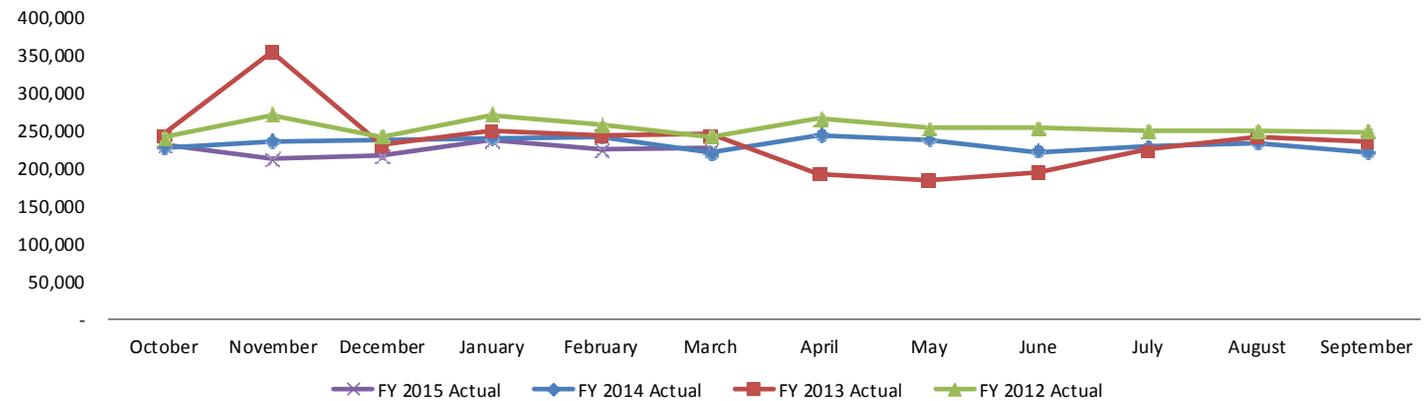
General Fund: Revenues

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



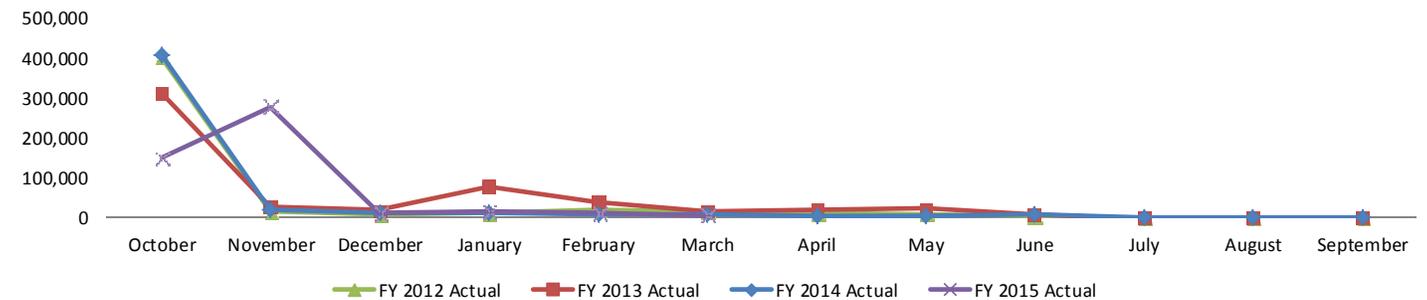
Communications Service Taxes

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	237,361	240,163	249,027	271,243
February	224,066	242,443	243,099	257,438
March	225,548	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
Total	1,346,400	2,801,451	2,830,528	3,051,293



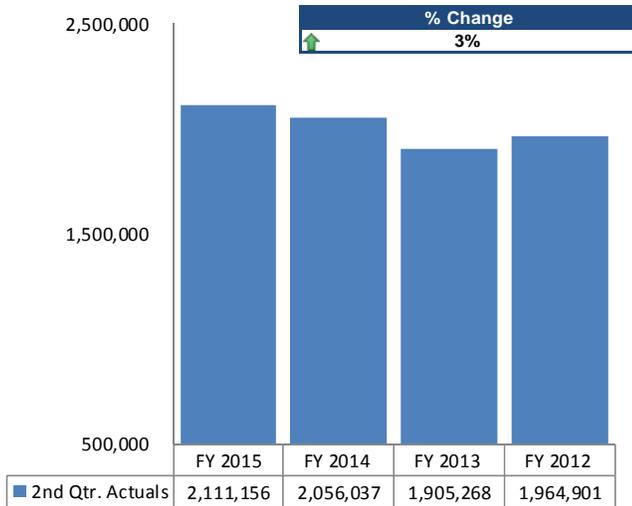
Local Business Tax

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	11,083	11,681	17,519	9,650
January	15,720	11,710	75,752	10,950
February	12,117	6,567	38,486	20,118
March	6,860	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
Total	473,634	482,862	534,703	502,233



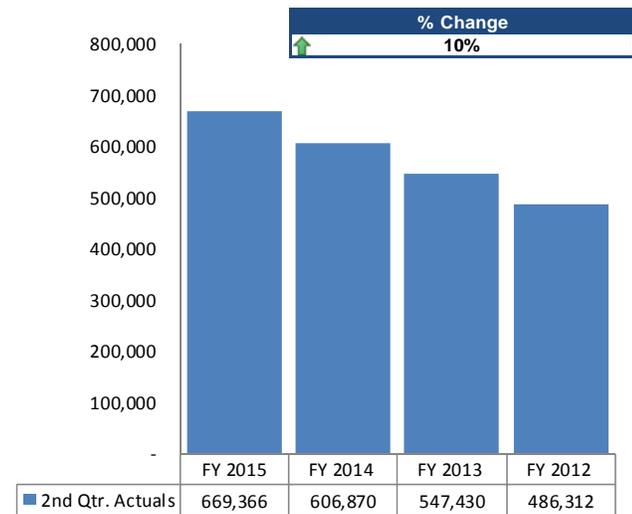
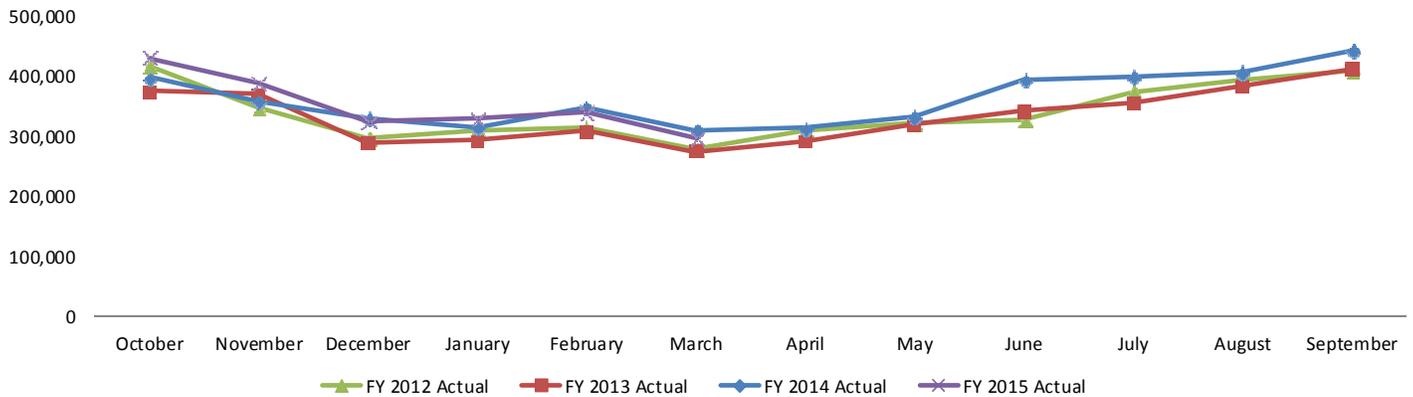
General Fund: Revenues

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



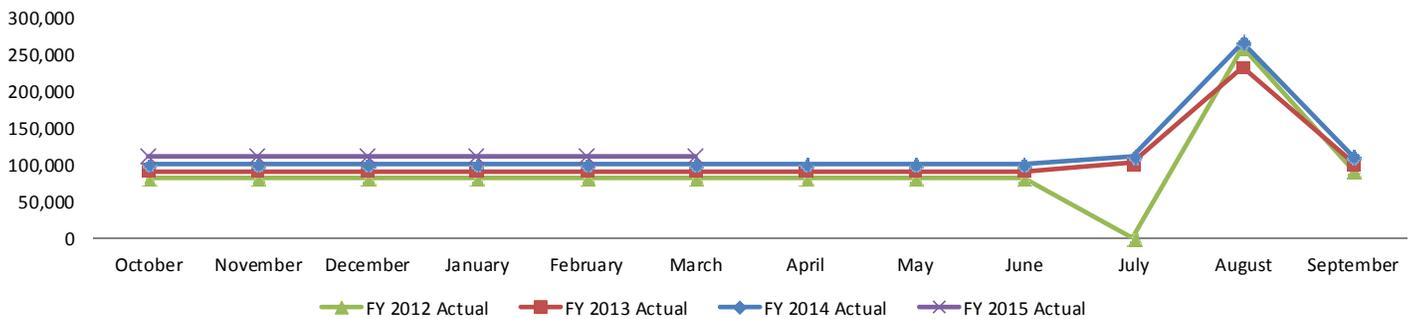
Franchise Fees-Electricity

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	324,077	329,776	288,193	295,932
January	329,981	314,346	291,902	310,347
February	340,331	347,699	307,433	313,370
March	297,491	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
Total	2,111,156	4,340,189	4,003,956	4,099,937



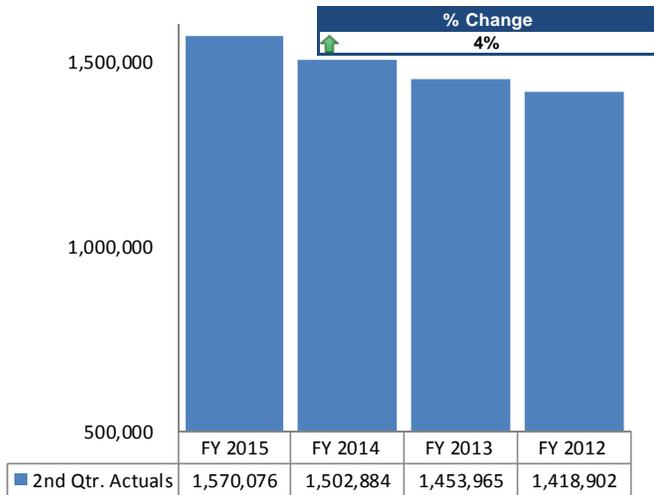
State Shared-Proceeds

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	111,561	101,145	91,237	81,052
February	111,561	101,145	91,240	81,052
March	111,561	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
Total	669,366	1,399,908	1,255,730	1,079,750



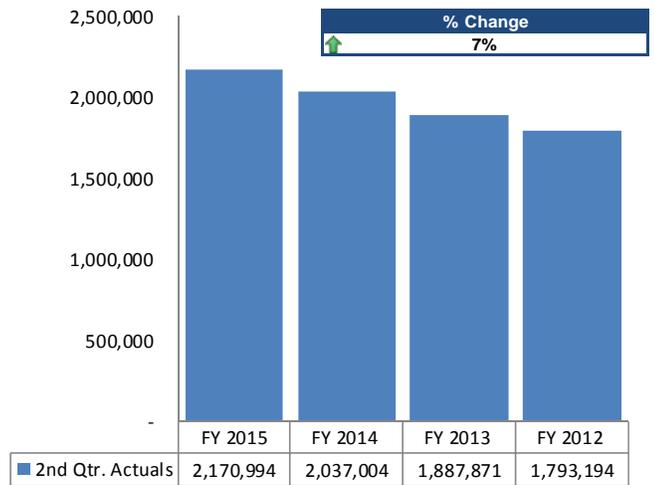
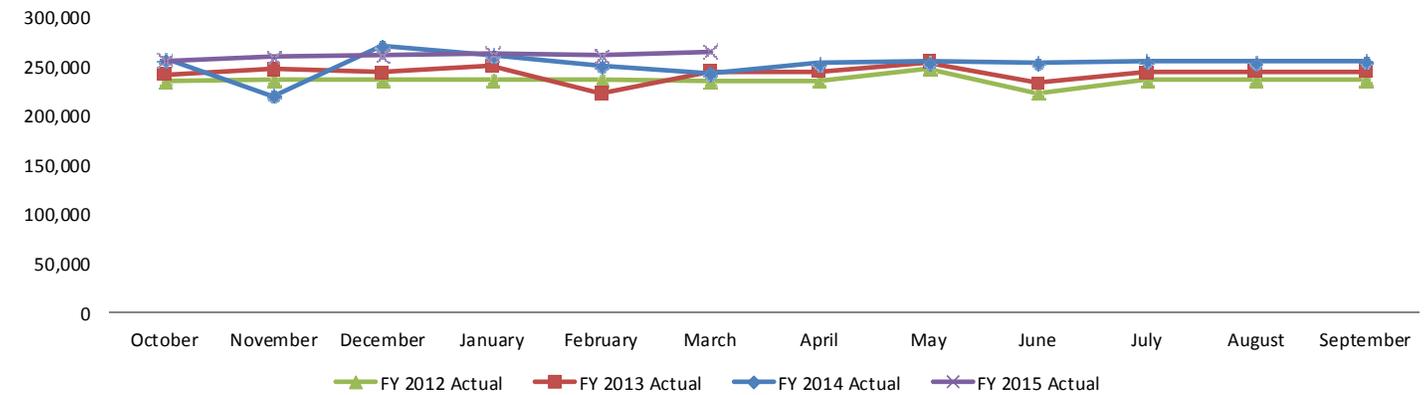
General Fund: Revenues

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



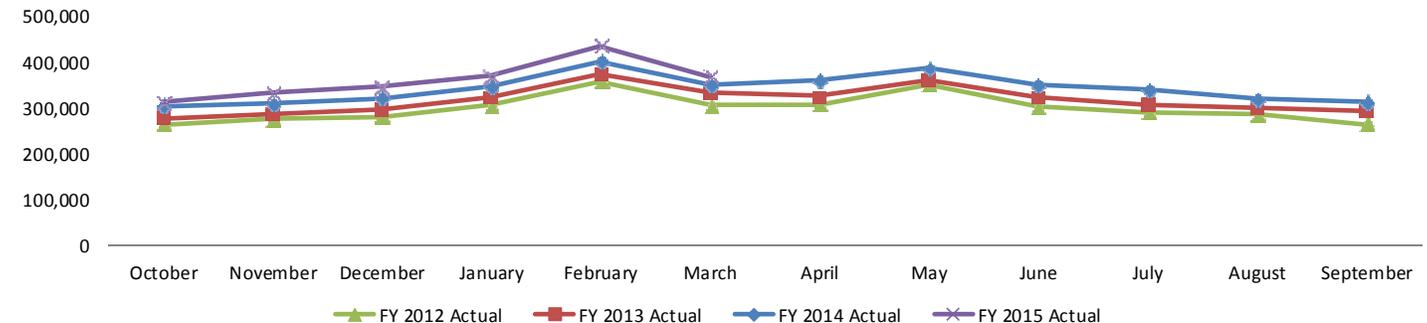
CFS-Garbage Fees

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	263,828	261,314	251,175	237,168
February	261,750	250,312	223,074	236,955
March	265,729	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
Total	1,570,076	3,026,864	2,923,837	2,837,667



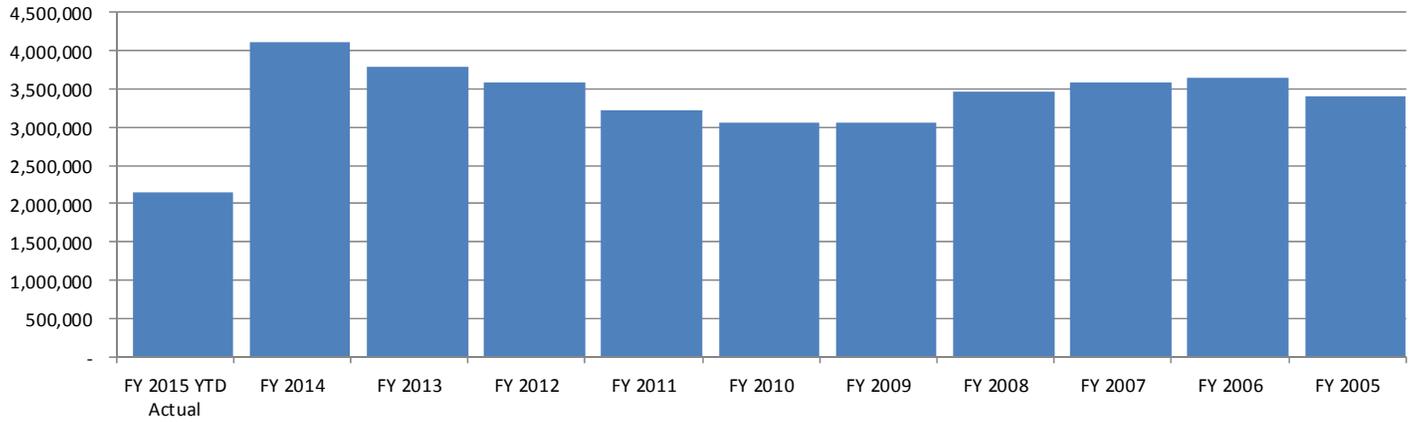
State Shared-Half Cent Sale Tax

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	370,569	347,654	321,246	305,465
February	436,014	402,996	374,585	359,125
March	368,756	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
Total	2,170,994	4,111,083	3,793,323	3,596,953



General Fund: Revenues

HISTORICAL HALF CENT SALES TAX COLLECTIONS:

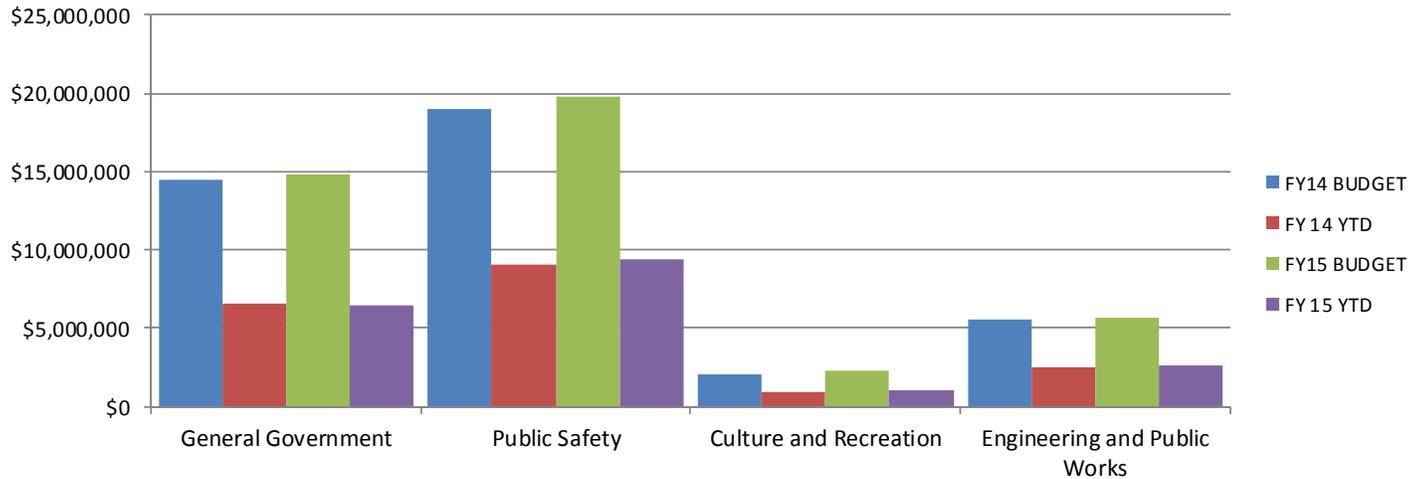


TOWN OF JUPITER — GENERAL FUND EXPENSES

FOR THE SIX MONTHS ENDING MARCH 31, 2015

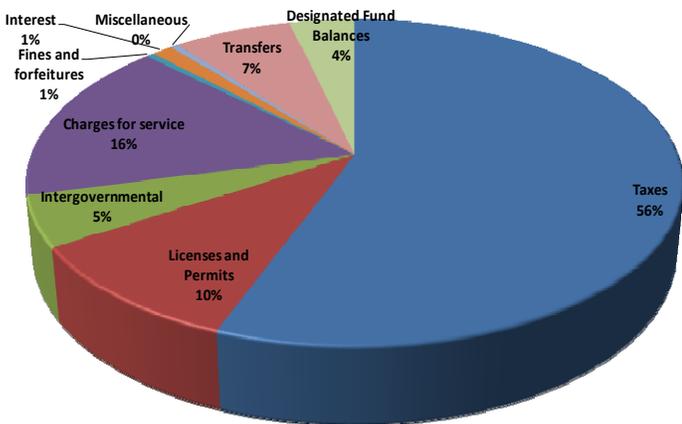
Overall General Fund expenses at the of the second quarter came in at 45.77% of amounts budgeted. The comparison chart below breaks up these expenses into functions which will give the reader an idea of activity levels relating to different services offered by the Town.

General Fund expenses increased 2.60% over this same time last year primarily due to personnel costs and capital purchases.

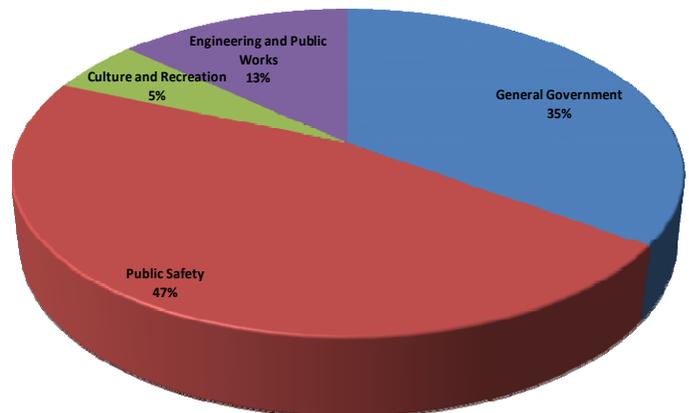


To give a different perspective, the charts below makes the comparison of budgeted categories of service which are compared to the types of funding that support general fund activities.

FY 2015 Budgeted Revenues



FY 2015 Budgeted Expenses by Category



General Fund: Expenses

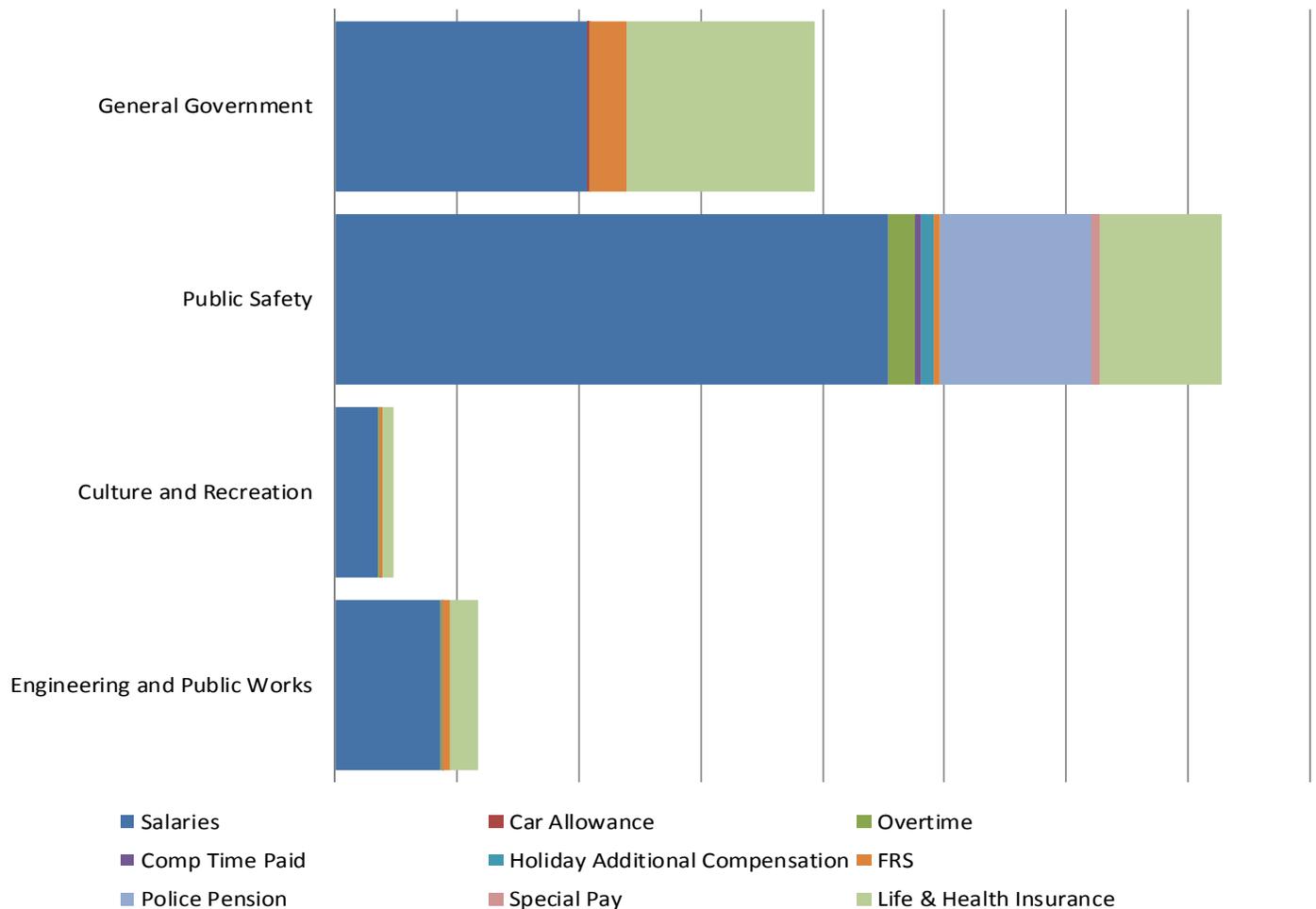
TOWN OF JUPITER - GENERAL FUND

PERSONNEL COST

FOR THE SIX MONTHS ENDING MARCH 31, 2015

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 six months ending March 31, 2015.

	General Government	Public Safety*	Culture and Recreation	Engineering and Public Works	Total
Salaries	2,075,075	4,535,251	351,866	858,249	7,820,442
Car Allowance	3,300	0	0	0	3,300
Overtime	5,910	217,536	6,532	19,331	249,309
Comp Time Paid	3,297	51,691	3,745	1,017	59,749
Holiday Additional Compensation	0	100,999	2,346	397	103,742
FRS	304,457	57,416	29,751	67,333	458,957
Police Pension	0	1,249,529	0	0	1,249,529
Special Pay	0	57,082	0	0	57,082
Life & Health Insurance	1,542,768	1,005,106	78,555	219,574	2,846,004
Total	3,934,807	7,274,610	472,796	1,165,901	12,848,114
% of Total	30.63%	56.62%	3.68%	9.07%	100.00%



General Fund: Expenses

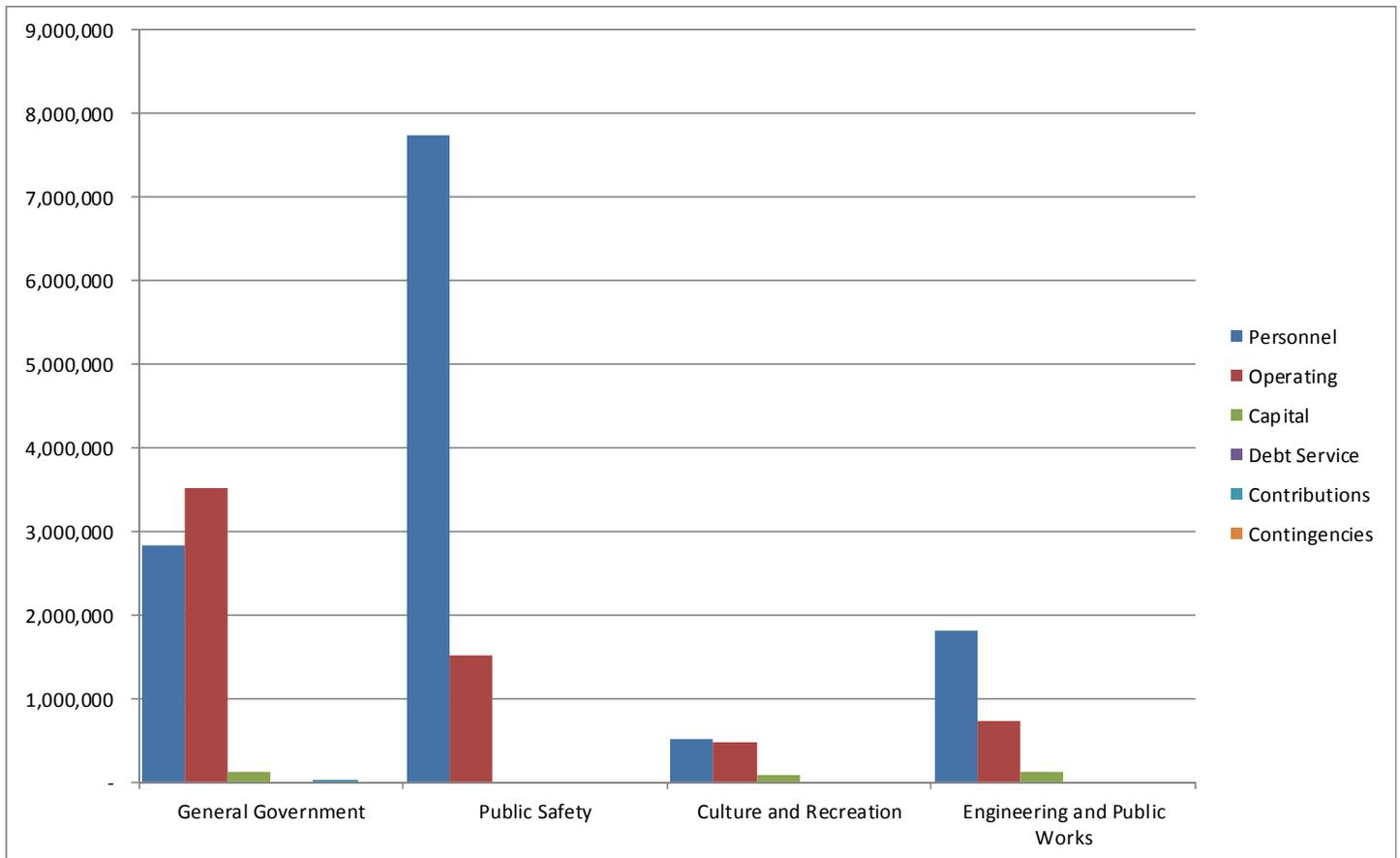
TOWN OF JUPITER - GENERAL FUND

YTD EXPENSES BY CATEGORY

FOR THE SIX MONTHS ENDING MARCH 31, 2015

The data represented below gives a snapshot of General Fund expenses as of March 31, 2015 by category. At the end of the second quarter the Town's General Fund is at 45.77% for the year.

	General Government	Public Safety	Culture and Recreation	Engineering and Public Works	Total
Personnel	2,835,276	7,747,051	508,304	1,813,808	12,904,439
Operating	3,524,669	1,520,643	483,588	729,261	6,258,161
Capital	121,507		87,330	121,507	330,344
Debt Service	-		-	-	-
Contributions	23,000		-	-	23,000
Contingencies			-	-	-
Total	6,504,452	9,267,694	1,079,222	2,664,576	19,515,944
% of Total	33.33%	47.49%	5.53%	13.65%	100.00%



General Fund: Expenses

TOWN OF JUPITER - GENERAL FUND

BUDGET - Vs.- ACTUAL

REVENUES	FY15				FY14		
	Original Budget	Actual	Percent	YR-End Estimate	Original Budget	Actual	Percent
Taxes	23,808,532	19,428,686	81.60%	24,046,617	24,319,428	19,669,219	80.88%
Licenses and Permits	4,369,459	2,289,144	52.39%	4,675,321	4,359,699	1,890,717	43.37%
Intergovernmental	2,141,781	764,741	35.71%	2,291,706	2,141,197	743,861	34.74%
Charges for service	6,867,416	3,652,581	53.19%	6,867,416	6,546,573	4,132,319	63.12%
Fines and forfeitures	199,690	326,336	163.42%	599,070	201,000	202,966	100.98%
Interest	516,444	273,769	53.01%	562,924	273,467	76,821	28.09%
Miscellaneous	196,500	230,736	117.42%	212,220	147,500	159,044	107.83%
Transfers	2,940,000	1,470,000	50.00%	2,940,000	2,740,000	1,300,000	47.45%
Designated Fund Balances	1,613,478	-	0.00%	-	346,520	-	0.00%
Total	42,653,300	28,435,993	66.67%	42,195,274	41,075,384	28,174,947	68.59%
EXPENDITURES							
<i>Administration</i>							
Town Council	\$191,001	111,586	58.42%	184,921	\$181,145	86,638	47.83%
Town Manager	550,085	271,014	49.27%	543,190	559,605	275,156	49.17%
Town Clerk	566,945	246,602	43.50%	530,448	622,173	293,496	47.17%
Neighborhoods	371,171	156,171	42.08%	328,245	345,883	153,038	44.25%
Community Relations	645,846	249,984	38.71%	579,674	472,669	238,327	50.42%
Finance	820,880	394,746	48.09%	802,208	811,343	381,347	47.00%
Town Attorney	350,320	149,478	42.67%	245,000	350,320	128,947	36.81%
Information Systems	2,270,063	1,164,178	51.28%	2,043,990	2,208,829	1,169,993	52.97%
Human Resources	733,053	228,439	31.16%	638,895	710,965	264,359	37.18%
General Government	3,474,650	1,601,346	46.09%	2,939,980	3,357,606	1,442,304	42.96%
Solid Waste Collection	3,108,027	1,053,136	33.88%	3,108,027	2,990,000	1,260,503	42.16%
Subtotal	\$13,082,041	5,626,680	43.01%	11,944,578	\$12,610,538	\$5,694,108	45.15%
<i>Engineering/Public Works</i>							
Engineering	1,205,997	573,750	47.57%	1,191,854	1,173,596	551,681	47.01%
Public Works/Parks	4,523,799	2,090,826	46.22%	4,458,824	4,334,918	1,970,791	45.46%
Subtotal	5,729,796	2,664,576	46.50%	5,650,679	5,508,514	2,522,472	45.79%
<i>Comm. Development</i>							
Planning & Zoning	1,308,726	649,159	49.60%	1,300,875	1,351,159	609,944	45.14%
Code Enforcement	665,767	312,426	46.93%	664,657	616,709	257,853	41.81%
Business Development	295,132	139,363	47.22%	290,484	345,493	145,248	42.04%
Business Registration	182,985	89,250	48.77%	182,985	174,593	86,126	49.33%
Subtotal	2,452,610	1,190,198	48.53%	2,439,001	2,487,954	1,099,171	44.18%
Police	19,147,385	9,042,598	47.23%	18,423,888	18,359,334	8,793,947	47.90%
Recreation	2,241,468	991,892	44.25%	2,186,361	2,109,044	919,002	43.57%
Total	\$42,653,300	19,515,944	45.75%	40,644,506	\$41,075,384	\$19,028,700	46.33%

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Town Council	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	96,600	48,300	50.00%	48,300	96,600
Taxes	7,679	3,840	50.01%	3,839	7,679
Benefits (1)	53,642	36,204	67.49%	17,438	53,642
Subtotal	157,921	88,344	55.94%	69,577	157,921
Operating Expenses					
General Operating Expenses	8,080	242	3.00%	7,838	4,000
Aide to Private Orgs	25,000	23,000	92.00%	2,000	23,000
Subtotal	33,080	23,242	70.26%	9,838	27,000
TOTAL	\$191,001	\$111,586	58.42%	\$79,415	\$184,921

(1) Overage due to change in insurance elections.

Town Manager	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	182,175	90,692	49.78%	91,483	182,175
Regular Salaries	193,560	98,190	50.73%	95,370	193,560
Salaries-Salary Adjust Funds	7,803	0	0.00%	7,803	7,803
Taxes	24,118	11,683	48.44%	12,435	24,118
Benefits (1)	115,534	62,917	54.46%	52,617	115,534
Subtotal	523,190	263,482	50.36%	259,708	523,190
Operating Expenses					
General Operating Expenses	26,895	7,532	28.01%	19,363	20,000
Subtotal	26,895	7,532	28.01%	19,363	20,000
TOTAL	\$550,085	\$271,014	49.27%	\$279,071	\$543,190

(1) Overage due to change in insurance elections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Clerk	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	120,868	59,256	49.03%	61,612	120,868
Regular Salaries	212,064	98,947	46.66%	113,117	212,064
Salaries-Salary Adjust Funds	6,781	0	0.00%	6,781	6,781
Overtime	500	0	0.00%	500	500
Taxes	23,442	11,386	48.57%	12,056	23,442
Benefits	131,793	62,482	47.41%	69,311	131,793
Subtotal	495,448	232,071	46.84%	263,377	495,448
Operating Expenses					
General Operating Expenses	71,497	14,531	20.32%	56,966	35,000
Subtotal	71,497	14,531	20.32%	56,966	35,000
TOTAL	\$566,945	\$246,602	43.50%	\$320,343	\$530,448

TM Neighborhoods	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	170,952	84,384	49.36%	86,568	170,952
Salaries-Salary Adjust Funds	3,552	0	0.00%	3,552	3,552
Taxes	11,782	6,110	51.86%	5,672	11,782
Benefits	71,959	28,034	38.96%	43,925	71,959
Subtotal	258,245	118,528	45.90%	139,717	258,245
Operating Expenses					
General Operating Expenses	112,926	37,643	33.33%	75,283	70,000
Subtotal	112,926	37,643	33.33%	75,283	70,000
TOTAL	\$371,171	\$156,171	42.08%	\$215,000	\$328,245

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

TM Community Relation	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	327,151	140,161	42.84%	186,990	327,151
Salaries-Salary Adjust Funds	6,738	0	0.00%	6,738	6,738
Overtime (1)	3,000	2,423	80.77%	577	3,000
Taxes	23,539	10,130	43.03%	13,409	23,539
Benefits	94,246	44,594	47.32%	49,652	94,246
Subtotal	454,674	197,308	43.40%	257,366	454,674
Operating Expenses					
General Operating Expenses	191,172	52,676	27.55%	138,496	125,000
Subtotal	191,172	52,676	27.55%	138,496	125,000
TOTAL	\$645,846	\$249,984	38.71%	\$395,862	\$579,674

(1) Overage in overtime due to Town events and workload load needs during the first half of the year.
Should meet year-end projections.

Finance Department	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	134,862	66,701	49.46%	68,161	134,862
Regular Salaries	433,388	210,170	48.49%	223,218	433,388
Salaries-Salary Adjust Funds	11,792	0	0.00%	11,792	11,792
Taxes	40,550	19,778	48.77%	20,772	40,550
Benefits	155,616	85,011	54.63%	70,605	155,616
Subtotal	776,208	381,660	49.17%	394,548	776,208
Operating Expenses					
General Operating Expenses	44,672	13,086	29.29%	31,586	26,000
Subtotal	44,672	13,086	29.29%	31,586	26,000
TOTAL	\$820,880	\$394,746	48.09%	\$426,134	\$802,208

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Attorney / Legal Council	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Professional Services	220,320	127,011	57.65%	93,309	195,000
Litigation	130,000	22,467	17.28%	107,533	50,000
Subtotal	350,320	149,478	42.67%	200,842	245,000
TOTAL	\$350,320	\$149,478	42.67%	\$200,842	\$245,000

Information Systems Department	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	789,764	382,367	48.42%	407,397	789,764
Salaries-Salary Adjust Funds	16,257	0	0.00%	16,257	16,257
Overtime	24,000	2,537	10.57%	21,463	24,000
Taxes	57,247	27,551	48.13%	29,696	57,247
Benefits (1)	218,229	120,559	55.24%	97,670	218,229
Subtotal	1,105,497	533,014	48.21%	572,483	1,105,497
Operating Expenses					
General Operating Expenses	226,073	33,171	14.67%	192,902	200,000
Operational Expenses Over 100K					
Operating Supplies (2)	273,610	169,914	62.10%	103,696	273,610
Repairs & Maintenance (3)	474,023	306,572	64.67%	167,451	474,023
Subtotal	973,706	509,657	52.34%	464,049	747,633
Capital Expenses					
Machinery & Equipment	114,984	60,330	52.47%	54,654	114,984
Hosted Services	75,876	61,177	80.63%	14,699	75,876
Subtotal	190,860	121,507	63.66%	69,353	190,860
TOTAL	\$2,270,063	\$1,164,178	51.28%	\$1,105,885	\$2,043,990

- (1) Overage due to change in insurance elections.
- (2) Overage due to the ordering of annual operating supplies in the first half of the fiscal year. Should meet year-end projection.
- (3) Overage due to the payment of annual Microsoft maintenance license in the first half of the fiscal year. Should meet year-end projections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs. - ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

HR Administration	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	345,106	124,260	36.01%	220,846	345,106
Salaries-Salary Adjust Funds	7,039	0	0.00%	7,039	7,039
Taxes	24,785	8,511	34.34%	16,274	24,785
Benefits	120,727	51,172	42.39%	69,555	120,727
Subtotal	497,657	183,943	36.96%	313,714	497,657
Operating Expenses					
General Operating Expenses	235,396	44,496	18.90%	190,900	141,238
Subtotal	235,396	44,496	18.90%	190,900	141,238
TOTAL	\$733,053	\$228,439	31.16%	\$504,614	\$638,895

Other General Government	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Operating Expenses					
General Operating Expenses	491,670	159,087	32.36%	332,583	400,000
Operational Expenses Over 100K					
Communications Services	190,696	68,163	35.74%	122,533	190,696
Utility Services	1,669,284	711,355	42.61%	957,929	1,669,284
Insurance (1)	500,000	616,261	123.25%	(116,261)	500,000
Neighborhood Equity	200,000	46,479	23.24%	153,521	180,000
New Business Initiatives	100,000	-	0.00%	100,000	-
Contingency	323,000	-	0.00%	323,000	-
TOTAL	\$3,474,650	\$1,601,346	46.09%	\$1,873,304	\$2,939,980

(1) Property and liability insurance payments for the majority of the year are made in the first quarter plus unexpected liability claims payments which will require a mid-year amendment.

Solid Waste Services	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Garbage Collection (1)	3,108,027	1,053,136	33.88%	2,054,891	3,108,027
Subtotal	3,108,027	1,053,136	33.88%	2,054,891	3,108,027
TOTAL	\$3,108,027	\$1,053,136	33.88%	\$2,054,891	\$3,108,027

(1) Garbage collection actuals falls below 50% due to only four payments being processed by midyear. This is due to timing of invoices, otherwise account would be at 50% of projected expenses for the year.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Eng Administration	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	137,405	67,146	48.87%	70,259	137,405
Regular Salaries	656,357	322,360	49.11%	333,997	656,357
Salaries-Salary Adjust Funds	16,449	0	0.00%	16,449	16,449
Overtime	17,550	3,822	21.78%	13,728	17,550
Taxes	58,129	27,614	47.50%	30,515	58,129
Benefits (1)	249,394	138,090	55.37%	111,304	249,394
Subtotal	1,135,284	559,032	49.24%	576,252	1,135,284
Operating Expenses					
General Operating Expenses	70,713	14,718	20.81%	55,995	56,570
Subtotal	70,713	14,718	20.81%	55,995	56,570
TOTAL	\$1,205,997	\$573,750	47.57%	\$145,837	\$1,191,854

(1) Overage due to change in insurance elections.

Public Works Department	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	1,768,817	858,249	48.52%	910,568	1,768,817
Salaries-Salary Adjust Funds	36,565	0	0.00%	36,565	36,565
Comp Time Paid	0	600	100.00%	-600	800
Holiday Additional Compensation	0	66	100.00%	-66	100
Overtime	28,800	8,807	30.58%	19,993	28,800
Taxes	129,285	64,825	50.14%	64,460	129,285
Benefits	670,892	322,229	48.03%	348,663	670,892
Subtotal	2,634,359	1,254,776	47.63%	1,379,583	2,635,259
Operating Expenses					
General Operating Expenses	648,979	245,879	37.89%	403,100	616,530
Operational Expenses Over 100K					
Repairs & Maintenance	317,821	128,829	40.54%	188,992	301,930
Landscape Maintenance (1)	655,340	250,657	38.25%	404,683	622,573
Grounds R&M	169,500	89,178	52.61%	80,322	161,025
Subtotal	1,791,640	714,543	39.88%	1,077,097	1,702,058
Capital Expenses					
Machinery & Equipment	97,800	121,507	124.24%	-23,707	121,507
Subtotal	97,800	121,507	124.24%	-23,707	121,507
TOTAL	\$4,523,799	\$2,090,826	46.22%	\$2,432,973	\$4,458,824

(1) Landscape maintenance costs are falling below 50% of estimates due to invoice timing and because less demand for maintenance requests in the first half of the fiscal year. Historical trends shows more request for R&M occur during the summer months and will meet year-end projections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Planning and Zoning Department	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	132,719	65,108	49.06%	67,611	132,719
Regular Salaries	752,222	376,593	50.06%	375,629	752,222
Salaries-Salary Adjust Funds	18,226	0	0.00%	18,226	18,226
Overtime	0	373	100.00%	-373	400
Comp Time Paid	0	270	100.00%	-270	-
Taxes	63,240	31,515	49.83%	31,725	63,240
Benefits (1)	259,804	139,636	53.75%	120,168	259,804
Subtotal	1,226,211	613,495	50.03%	612,716	1,226,611
Operating Expenses					
General Operating Expenses	82,515	35,664	43.22%	46,851	74,264
Subtotal	82,515	35,664	43.22%	46,851	74,264
TOTAL	\$1,308,726	\$649,159	49.60%	\$659,567	\$1,300,875

(1) Overage due to change in insurance elections.

Police Code Compliance Inspect	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	380,254	186,510	49.05%	193,744	380,254
Salaries-Salary Adjust Funds	7,832	0	0.00%	7,832	7,832
Overtime	3,000	0	0.00%	3,000	3,000
Comp Time Paid	2,000	676	33.80%	1,324	2,000
Taxes	27,162	13,495	49.68%	13,667	27,162
Benefits	141,815	64,377	45.40%	77,438	141,815
Subtotal	562,063	265,058	47.16%	297,005	562,063
Operating Expenses					
General Operating Expenses	103,704	27,737	26.75%	75,967	82,963
Subtotal	103,704	27,737	26.75%	75,967	82,963
Capital Expenses					
Machinery & Equipment	19,680	19,631	99.75%	49	19,631
Subtotal	19,680	19,631	99.75%	49	19,631
TOTAL	\$685,447	\$312,426	45.58%	\$373,021	\$664,657

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Bus Dev Administration	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	108,628	50,143	46.16%	58,485	108,628
Regular Salaries	89,912	45,502	50.61%	44,410	89,912
Salaries-Salary Adjust Funds	6,445	0	0.00%	6,445	6,445
Taxes	13,524	6,141	45.41%	7,383	13,524
Benefits (1)	67,327	36,055	53.55%	31,272	67,327
Subtotal	285,836	137,841	48.22%	147,995	285,836
Operating Expenses					
General Operating Expenses	9,296	1,522	16.37%	7,774	4,648
Subtotal	9,296	1,522	16.37%	7,774	4,648
TOTAL	\$295,132	\$139,363	47.22%	\$155,769	\$290,484

(1) Overage due to change in insurance elections.

Bus Dev Business Tax Receipts	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	111,765	53,995	48.31%	57,770	111,765
Taxes	7,582	3,567	47.05%	4,015	7,582
Benefits (1)	53,509	28,028	52.38%	25,481	53,509
Subtotal	172,856	85,590	49.52%	87,266	172,856
Operating Expenses					
General Operating Expenses	10,129	3,660	36.13%	6,469	10,129
Subtotal	10,129	3,660	36.13%	6,469	10,129
TOTAL	\$182,985	\$89,250	48.77%	\$24,352	\$182,985

(1) Overage due to change in insurance elections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Police Department	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	142,968	69,193	48.40%	73,775	142,968
Regular Salaries	8,772,100	4,279,549	48.79%	4,492,551	8,772,100
Salaries-Salary Adjust Funds	214,286	0	0.00%	214,286	214,286
Overtime (1)	319,343	217,536	68.12%	101,807	319,343
Comp Time Paid	175,000	51,015	29.15%	123,985	175,000
Holiday Additional Compensation (1)	173,843	100,998	58.10%	72,845	173,843
Special Pay	96,780	57,082	58.98%	39,698	96,780
Taxes	698,483	345,135	49.41%	353,348	698,483
Benefits	5,131,296	2,361,485	46.02%	2,769,811	5,131,296
Subtotal	15,724,099	7,481,993	47.58%	8,242,106	15,724,099
Operating Expenses					
General Operating Expenses	587,307	255,540	43.51%	331,767	587,307
Operational Expenses Over 100K					
Other Contractual Service	173,084	87,499	50.55%	85,585	173,084
Regional Communications	1,623,140	769,026	47.38%	854,114	1,623,140
Vehicle R&M	154,750	72,088	46.58%	82,662	154,750
Operating Supplies	174,768	77,202	44.17%	97,566	174,768
Gas Oil & Lube	407,373	105,573	25.92%	301,800	366,636
Books Dues Pubs Etc. (2)	149,264	125,979	84.40%	23,285	119,411
Subtotal	3,269,686	1,492,906	45.66%	1,776,780	2,611,789
Capital Expenses					
Machinery & Equipment	88,000	67,699	76.93%	20,301	88,000
Subtotal	88,000	67,699	76.93%	20,301	88,000
Debt Service					
Principal	75,000	0	0.00%	75,000	-
Interest	600	0	0.00%	600	-
Subtotal	75,600	0	0.00%	75,600	-
TOTAL	\$19,157,385	\$9,042,598	47.20%	\$10,114,787	\$18,423,888

(1) When regular overtime, holiday overtime and comp time paid are combined they are just slightly over 50% midyear projection. The combined totals should meet year end projections.

(2) Books, Dues, Pubs: Payment in full of MPSCC dues in the amount of \$109,256 paid in March. Should meet year-end projections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Recreation Department	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	27,157	12,752	46.96%	14,405	27,157
Regular Salaries	889,451	339,115	38.13%	550,336	889,451
Salaries-Salary Adjust Funds	19,282	0	0.00%	19,282	19,282
Overtime	40,500	6,532	16.13%	33,968	40,500
Comp Time Paid (1)	1,000	3,745	374.50%	-2,745	1,000
Holiday Additional Compensation (1)	2,100	2,346	111.71%	-246	2,100
Taxes	70,594	26,185	37.09%	44,409	70,594
Benefits	232,504	117,629	50.59%	114,875	232,504
Subtotal	1,282,588	508,304	39.63%	774,284	1,282,588
Operating Expenses					
General Operating Expenses	367,380	160,633	43.72%	206,747	312,273
Operational Expenses Over 100K					
Recreation Programs (2)	575,500	322,955	56.12%	252,545	575,500
Subtotal	942,880	483,588	51.29%	459,292	887,773
Capital Expenses					
Machinery & Equipment	16,000	0	0.00%	16,000	16,000
Subtotal	16,000	0	0.00%	16,000	16,000
TOTAL	\$2,241,468	\$991,892	44.25%	\$1,249,576	\$2,186,361

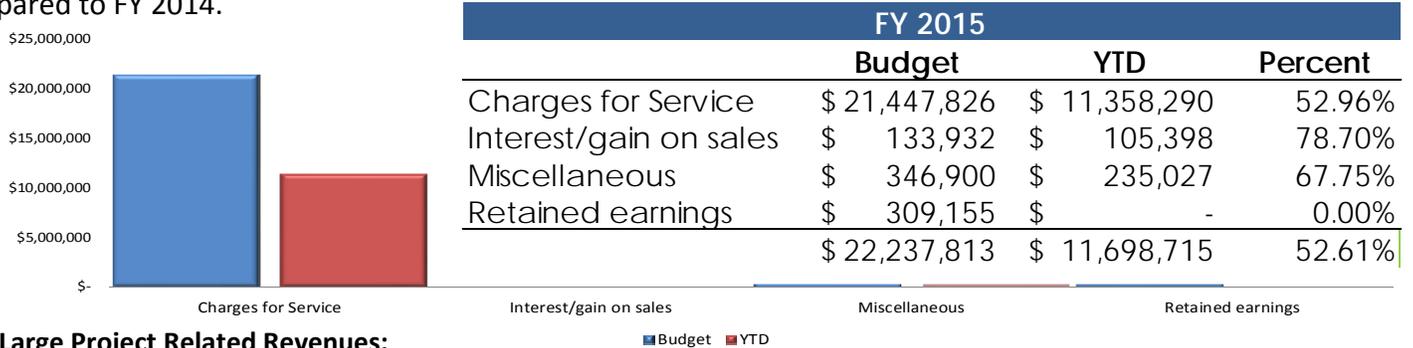
(1) Overage due to facilities being open during Town holidays and the high number of special events and programs creating comp time situations. When regular overtime, holiday overtime and comp time paid are combined they are below the 50% midyear projection. The combined totals should meet year end projections.

(2) Year to date overages are due to advance payments for recreation activates, these activates are paid for and booked months in advance of the actual event. These expenses are off set by revenues generated.

General Fund: Budget - Vs. - Actual

TOWN OF JUPITER - WATER FUND REVENUE FOR THE SIX MONTHS ENDING MARCH 31, 2015

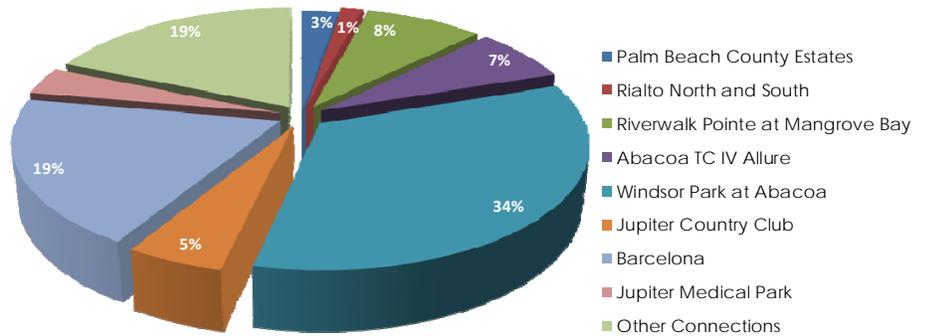
Over all water revenues for the second quarter of FY 2015 have increased \$564 thousand (5.07%) when compared to this same time last year. The primary reason for the increase is attributed to larger commercial connection fee activity that occurred in FY 2014. There was a 5.73% increase in retail sales revenue when compared to FY 2014.



Large Project Related Revenues:

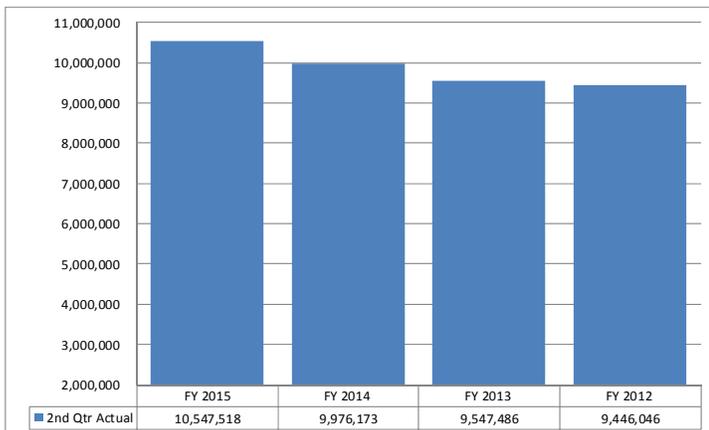
Capital Contributions & Connection

Project	YTD
Palm Beach County Estates	34,215
Rialto North and South	19,825
Riverwalk Pointe at Mangrove Bay	112,683
Abacoa TC IV Allure	94,358
Windsor Park at Abacoa	447,316
Jupiter Country Club	66,779
Barcelona	254,864
Jupiter Medical Park	47,756
Other Connections	245,088
Total	1,322,884



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 six months into FY 2015, water sales revenue is at \$10.5 million or 5.73% over this same time last year.

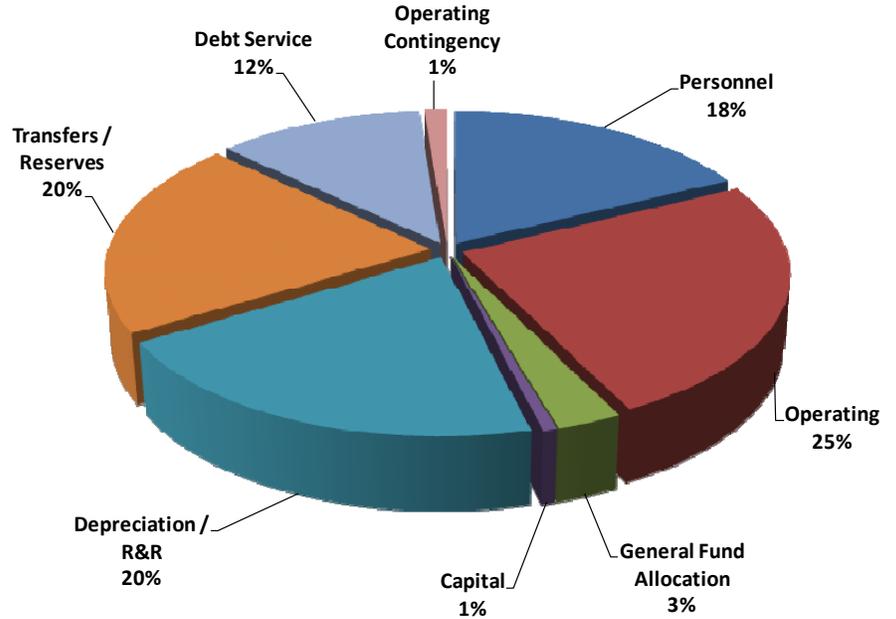


Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	1,634,105	1,778,473	1,491,750	1,526,942
November	1,765,732	1,331,115	1,592,824	1,536,644
December	1,771,648	1,957,665	1,575,807	1,555,940
January	1,847,468	1,861,119	1,662,083	1,637,938
February	1,765,269	1,546,309	1,617,241	1,604,034
March	1,763,296	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
Actual	10,547,518	20,202,286	19,240,117	18,895,494

Water Fund: Revenue

TOWN OF JUPITER - WATER FUND EXPENSE FOR THE SIX MONTHS ENDING MARCH 31, 2015

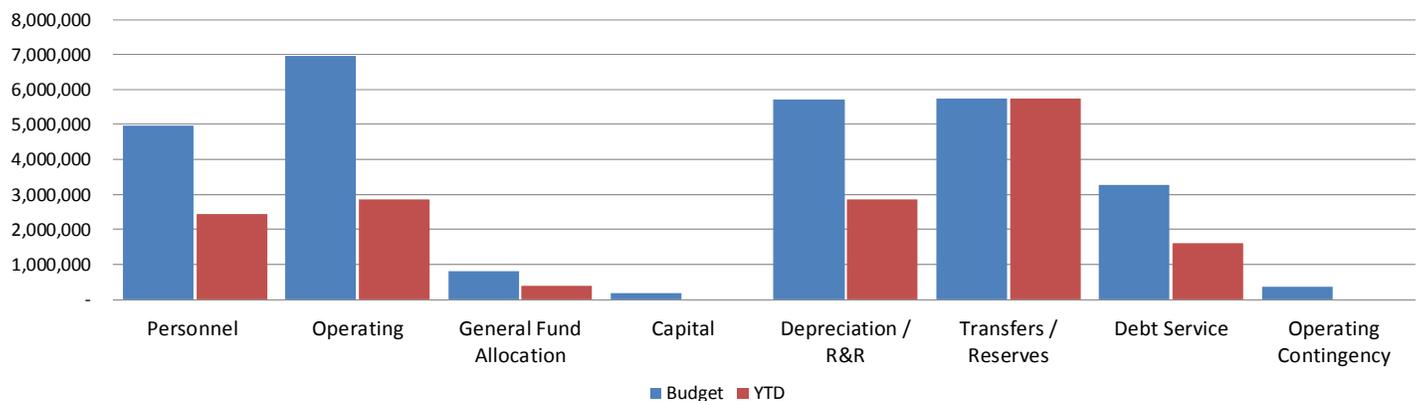
Overall Water Fund operating expenses for the first half of FY 2015 remain slightly less than amounts budgeted. Of amounts budgeted for FY 2015, 22% or \$4.9 million apply to personnel services. Year to date personnel services are slightly below 50% for the second quarter and over all expenses are below 50% at 46.40% which does not include transfers and reserve or operating contingency balances.



Budgeted Expenses by Category:

	Budget	YTD	Percent
Personnel	4,960,272	2,453,978	49.47%
Operating	6,965,353	2,853,556	40.97%
General Fund Allocation	796,350	398,175	50.00%
Capital	172,000	-	0.00%
Depreciation / R&R	5,709,955	2,854,978	50.00%
Transfers / Reserves	5,747,725	5,747,725	100.00%
Debt Service	3,283,883	1,595,065	48.57%
Operating Contingency	350,000	-	0.00%
Total	27,985,538	15,903,477	56.83%

Water Fund expenses increased by \$94 thousand or (.94%) when compared to FY 2014 during this same time period primarily due to R&M costs at the water plant.



Water Fund: Expense

TOWN OF JUPITER - WATER FUND BUDGET - Vs.- ACTUAL FOR THE SIX MONTHS ENDING MARCH 31, 2015

	FY 2015				FY 2014		
	Original Budget	Actual	Percent	YR. End Est.	Original Budget	Actual	Percent
REVENUES							
Charges for service	\$ 21,447,826	\$ 11,358,290	52.96%	\$ 21,447,826	\$ 20,585,472	\$ 10,854,954	52.73%
Interest/gain on sales	133,932	105,398	78.70%	133,932	115,715	75,668	65.39%
Miscellaneous	346,900	235,027	67.75%	346,900	318,400	203,415	63.89%
Retained earnings	309,155	-	0.00%	309,155	850,960	-	0.00%
Total	\$ 22,237,813	\$ 11,698,715	52.61%	\$ 22,237,813	\$ 21,870,547	\$ 11,134,037	50.91%
EXPENSES							
Administration	\$ 3,009,658	\$ 1,413,717	46.97%	2,477,724	\$ 2,505,474	\$ 1,455,074	58.08%
Supply / Treatment	7,263,480	3,167,065	43.60%	6,913,618	7,527,619	2,864,304	38.05%
Transmission / Distribution	1,824,487	726,752	39.83%	1,794,993	1,757,619	914,746	52.04%
Cost Allocation - General Fund	796,350	398,175	50.00%	796,350	796,350	398,175	50.00%
Depreciation / R & R	5,709,955	2,854,978	50.00%	5,709,955	5,687,117	2,843,559	50.00%
Transfers / Reserves	-	-	0.00%	-	21,750	21,750	0.00%
Debt Service	3,283,883	1,595,065	48.57%	3,280,883	3,246,368	1,563,489	48.16%
Total	\$ 21,887,813	\$ 10,155,752	46.40%	\$ 20,973,523	\$ 21,542,297	\$ 10,061,097	46.70%
Operating Contingency:	\$ 350,000	\$ -			\$ 350,000	\$ -	

ANALYSIS OF FUNDS AVAILABLE FOR R&R

(Excluding retained earnings):

	Original Projection	2015 2nd Qrt.	Year-End Projection
Revenue	\$ 21,928,658	\$ 11,698,715	\$ 21,928,658
Less: Total Expenses	(22,237,813)	(10,155,752)	(20,973,523)
Plus: Depreciation	5,709,955	2,854,978	5,709,955
AVAILABLE FOR R&R	\$ 5,400,800	\$ 4,397,941	\$ 6,665,090
Capitalized Salaries	218,700	-	218,700

Water Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - WATER FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Water / Admin	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	143,093	69,580	48.63%	73,513	143,093
Regular Salaries	794,891	444,659	55.94%	350,232	794,891
Salaries - Salary Adjustment Funds	71,645	0	0.00%	71,645	71,645
Overtime	20,010	5,575	27.86%	14,435	20,010
Comp Time Paid	0	218	100.00%	0	400
Taxes	77,111	36,224	46.98%	40,887	77,111
Benefits	334,472	173,877	51.99%	160,595	334,472
Subtotal	1,441,222	730,133	50.66%	711,307	1,441,622
Operating Expenses					
General Operating Expenses	436,034	103,391	23.71%	332,643	392,431
Operational Expenses Over 100K					
Other Contractual Services (1)	161,400	90,993	56.38%	70,407	150,102
Postage & Freight	130,174	40,840	31.37%	89,334	121,062
Insurance (2)	510,000	346,861	68.01%	163,139	510,000
Repairs & Maintenance	216,828	48,420	22.33%	168,408	140,938
Credit Card Processing Fee's	114,000	53,079	46.56%	60,921	114,000
Subtotal	1,568,436	683,583	43.58%	884,853	1,036,102
Cost Allocation Gen Fund	796,350	398,175	50.00%	398,175	796,350
Subtotal	796,350	398,175	50.00%	398,175	796,350
TOTAL	\$3,806,008	\$1,811,892	47.61%	\$1,994,335	\$3,274,074

(1) Contractual services have exceeded midyear projections due to temporary staffing needs for the utility billing software conversion. Now that the conversion is complete, funding should reach anticipated levels in the third quarter.

(2) 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 SIX MONTHS ENDING MARCH 31, 2015**

Water / Plant	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	1,558,046	801,482	51.44%	756,564	1,558,046
Overtime	66,229	33,714	50.91%	32,515	66,229
Holiday Additional Compensation (1)	18,590	14,537	78.20%	4,053	18,590
Taxes	124,896	60,727	48.62%	64,169	124,896
Benefits	595,692	301,778	50.66%	293,914	595,692
Subtotal	2,363,453	1,212,238	51.29%	1,151,215	2,363,453
Operating Expenses					
General Operating Expenses	388,341	124,310	32.01%	264,031	349,507
Operational Expenses Over 100K					
Professional Services	243,525	66,418	27.27%	177,107	231,349
Utility Services	1,988,784	904,489	45.48%	1,084,295	1,968,896
Repairs & Maintenance	767,324	286,560	37.35%	480,764	690,592
Wells R&M	119,200	22,225	18.64%	96,975	101,320
Operating Supplies (2)	125,125	66,564	53.20%	58,561	118,869
RO Chemicals	298,821	173,838	58.17%	124,983	295,833
RO Concentrate Treatment	280,160	79,132	28.25%	201,028	196,112
RO Odor Control	170,189	71,687	42.12%	98,502	153,170
Nano Filtration Chemicals	268,139	116,023	43.27%	152,116	241,325
Nano Odor Control	157,419	43,581	27.68%	113,838	110,193
Subtotal	4,807,027	1,954,827	40.67%	2,852,200	4,457,165
Capital Expenses					
Equipment	53,000	0	0.00%	53,000	53,000
Vehicles	40,000	0	0.00%	40,000	40,000
Subtotal	93,000	0	0.00%	93,000	93,000
TOTAL	\$7,263,480	\$3,167,065	43.60%	\$4,096,415	\$6,913,618

(1) 7 of the 11 scheduled holidays fall in the 1st half of the fiscal year and account for the increased holiday OT.

(2) 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 SIX MONTHS ENDING MARCH 31, 2015**

Water / Field	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	730,969	308,611	42.22%	422,358	730,969
Overtime (1)	40,000	36,815	92.04%	3,185	40,000
Holiday Additional Compensation	1,000	87	8.70%	913	1,000
Taxes	54,629	24,770	45.34%	29,859	54,629
Benefits	328,999	141,324	42.96%	187,675	328,999
Subtotal	1,155,597	511,607	44.27%	643,990	1,155,597
Operating Expenses					
General Operating Expenses	292,790	99,071	33.84%	193,719	278,151
Operational Expenses Over 100K					
Repairs & Maintenance	297,100	116,074	39.07%	181,026	282,245
Subtotal	589,890	215,145	36.47%	374,745	560,396
Capital Expenses					
Vehicles	29,000	0	0.00%	29,000	29,000
Furniture & Fixtures	50,000	0	0.00%	50,000	50,000
Subtotal	79,000	0	0.00%	79,000	79,000
TOTAL	\$1,824,487	\$726,752	39.83%	\$1,097,735	\$1,794,993

(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.

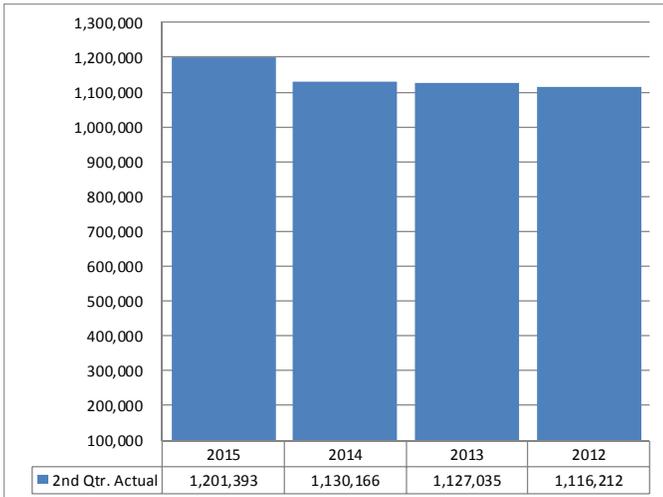
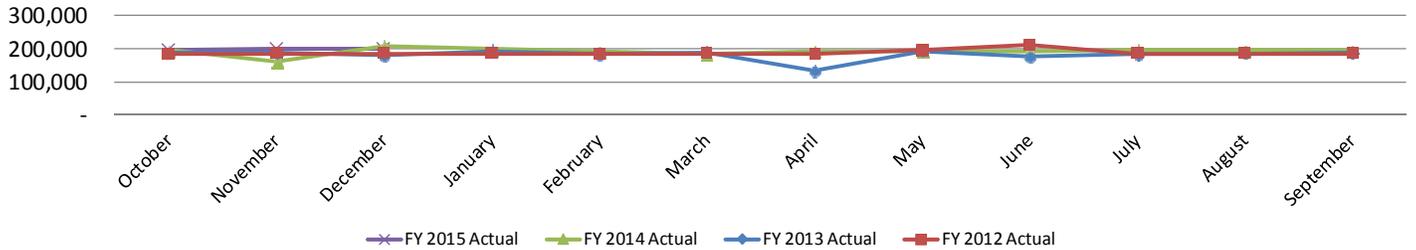
Water / Other	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Depreciation / R&R					
Depreciation	5,709,955	2,854,978	50.00%	2,854,977	5,709,955
Subtotal	5,709,955	2,854,978	50.00%	2,854,977	5,709,955
Transfers / Reserves					
Trf To-Water R&R	5,731,975	5,731,975	100.00%	0	5,731,975
Trf To-Building	15,750	15,750	100.00%	0	15,750
Subtotal	5,747,725	5,747,725	100.00%	0	5,747,725
Operating Contingency					
Contingency	350,000	0	0.00%	350,000	125,000
Subtotal	350,000	0	0.00%	350,000	125,000
Debt Service					
Principal	2,460,000	1,230,000	50.00%	1,230,000	2,460,000
Interest	730,129	365,065	50.00%	365,064	730,129
Other Debt Service Costs	3,000	0	0.00%	3,000	-
Amortization	90,754	0	0.00%	90,754	90,754
Subtotal	3,283,883	1,595,065	48.57%	1,688,818	3,280,883
TOTAL	\$15,091,563	\$10,197,768	67.57%	\$4,893,795	\$14,863,563

Water Fund: Budget - Vs. - Actual

TOWN OF JUPITER - STORMWATER FUND REVENUES FOR THE SIX MONTHS ENDING MARCH 31, 2015

Overall the Town's stormwater utility revenues at the end of the second quarter is slightly over 50% of budgetary estimates due to stormwater fees revenues.

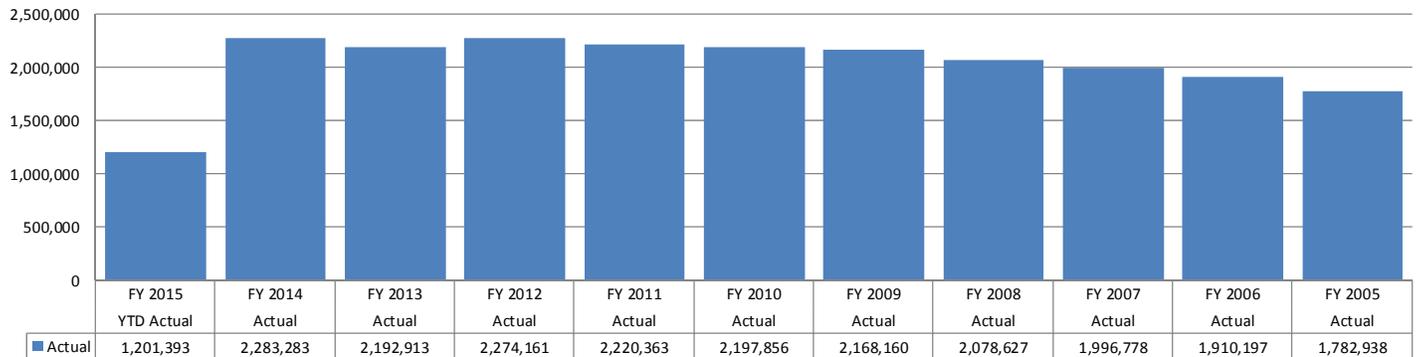
Stormwater Charges



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	205,131	196,287	194,506	186,047
February	201,673	188,595	185,201	185,319
March	202,022	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
Actual	1,201,393	2,283,283	2,192,913	2,274,161

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.

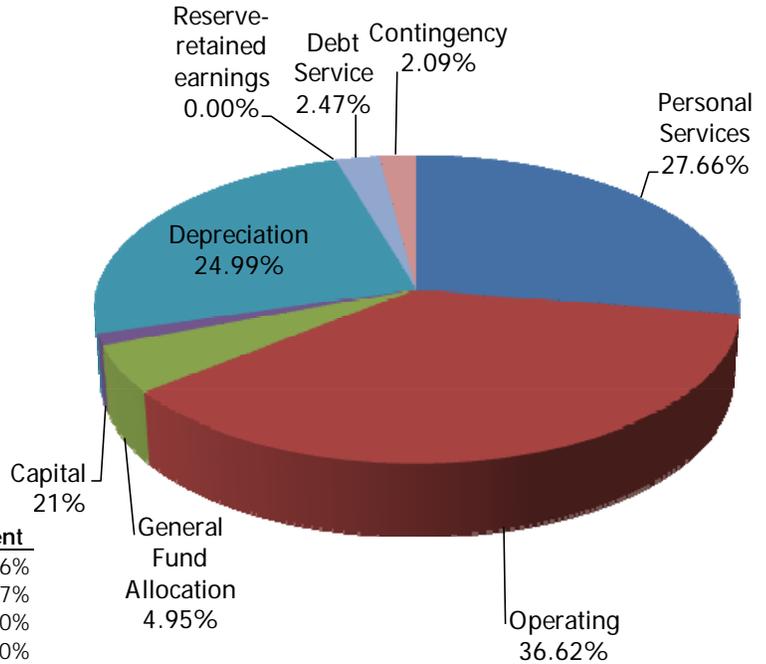


Stormwater Fund: Revenue

TOWN OF JUPITER - STORMWATER FUND EXPENSES FOR THE SIX MONTHS ENDING MARCH 31, 2015

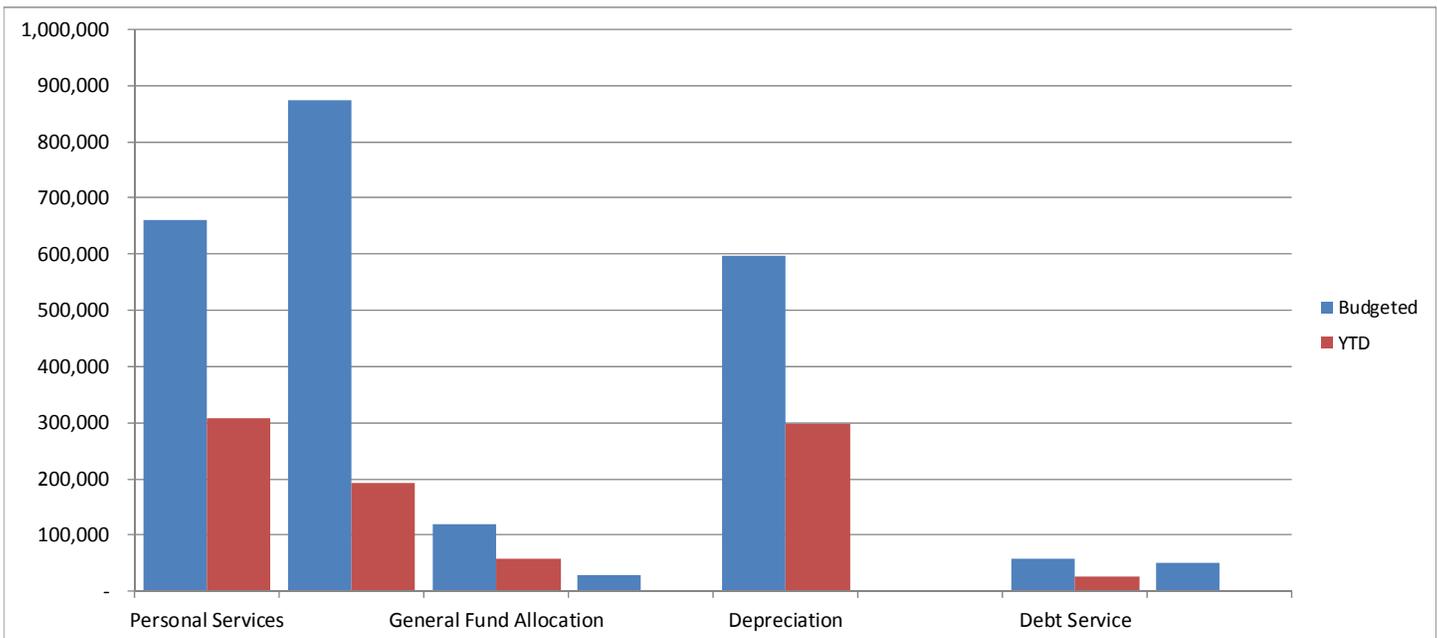
Budgeted Expenses By Category

Expenses for the stormwater utility total just over \$884 thousand or 37.06% of budget in the second quarter of 2015. The primary expenses that have occurred in the second quarter outside of salaries and capital costs include items such as debt service costs, depreciation, repairs and maintenance, general operating expenses and permit fees.



Category	FY 2015 Budgeted	YTD	Percent
Personal Services	660,098	307,352	46.56%
Operating	874,121	192,878	22.07%
General Fund Allocation	118,100	59,050	50.00%
Capital	29,000	-	0.00%
Depreciation	596,563	298,282	50.00%
Reserve-retained earnings	-	-	0.00%
Debt Service	59,000	27,094	45.92%
Contingency	50,000	-	0.00%
Total	2,386,882	884,656	37.06%

Expenses: Year to Date Comparison



Stormwater Fund: Expenses

TOWN OF JUPITER - STORMWATER FUND BUDGET - Vs.- ACTUAL FOR THE SIX MONTHS ENDING MARCH 31, 2015 & 2014

	FY 2015				FY 2014		
	Original Budget	Actual	Percent	YR-End Estimate	Original Budget	Actual	Percent
REVENUES							
Stormwater Fees	2,373,479	\$ 1,228,815	51.77%	2,397,214	2,260,129	1,153,354	51.03%
Interest & miscellaneous	1,560	10,041	643.66%	15,600	5,544	284	5.11%
Retained earnings	11,843	-	0.00%	-	-	-	0.00%
Total	\$ 2,386,882	\$ 1,238,856	51.90%	2,412,814	\$ 2,265,673	\$ 1,153,638	50.92%
EXPENSES							
Administration	434,862	196,008	45.07%	431,066	317,240	212,636	67.03%
Field	1,128,357	304,222	26.96%	1,073,613	1,012,288	338,664	33.46%
Cost Allocation - General Fund	118,100	59,050	50.00%	118,100	118,100	59,050	50.00%
Depreciation / R & R	596,563	149,142	25.00%	584,632	582,859	291,430	50.00%
Reserve-retained earnings	-	-	0.00%	-	125,186	-	0.00%
Debt Service	59,000	27,094	45.92%	59,000	60,000	27,147	45.25%
Total	\$ 2,336,882	\$ 735,516	31.47%	\$ 2,266,410	\$ 2,215,673	\$ 928,927	41.93%
Operating Contingency:	\$ 50,000	\$ -			\$ 50,000	\$ -	

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

	Original Projection	2015 2nd Qtr.	2015 Yr-End Est.
Revenue	\$ 2,375,039	\$ 1,238,856	\$ 2,412,814
Less: Expenses	\$(2,386,882)	\$(735,516)	\$(2,266,410)
Plus: Depreciation	596,563	149,142	584,632
AVAILABLE FOR R&R	\$ 584,720	\$ 652,482	\$ 731,035
Capitalized Salaries	-	-	-

Stormwater Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - STORMWATER FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Stormwater / Admin	Original FY 2015	Actual FY 2015	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	159,853	82,919	51.87%	76,934	159,853
Salaries-Salary Adjust Funds	8,562	0	0.00%	8,562	8,562
Overtime	8,010	0	0.00%	8,010	8,010
Taxes	12,076	5,772	47.80%	6,304	12,076
Benefits (1)	56,541	33,543	59.33%	22,998	56,541
Subtotal	245,042	122,234	49.88%	122,808	245,042
Operating Expenses					
General Operating Expenses	189,820	73,774	38.87%	116,046	186,024
Operational Expenses Over 100K					
Cost Allocation General Fund	118,100	59,050	50.00%	59,050	118,100
Subtotal	307,920	132,824	43.14%	175,096	304,124
TOTAL	\$552,962	\$255,058	46.13%	\$297,904	\$549,166

(1) Overage due to change in insurance elections.

Stormwater / Field	Original FY 2015	Actual FY 2015	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	258,939	118,735	45.85%	140,204	258,939
Overtime	3,300	1,093	33.12%	2,207	3,300
Taxes	18,071	8,708	48.19%	9,363	18,071
Benefits	134,746	56,582	41.99%	78,164	134,746
Subtotal	415,056	185,118	44.60%	229,938	415,056
Operating Expenses					
General Operating Expenses	141,801	38,320	27.02%	103,481	130,457
Operational Expenses Over 100K					
Repairs & Maintenance	542,500	80,784	14.89%	461,716	499,100
Subtotal	684,301	119,104	17.41%	565,197	629,557
Capital Expenses					
Vehicles	29,000	0	0.00%	29,000	29,000
Subtotal	29,000	0	0.00%	29,000	29,000
TOTAL	\$1,128,357	\$304,222	26.96%	\$824,135	\$1,073,613

Stormwater Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - STORMWATER FUND
BUDGET - Vs.- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Stormwater / Other	Original FY 2015	Actual FY 2015	Percent Used	Remaining Balance	Year-End Projection
Depreciation / R&R					
Depreciation	596,563	298,282	50.00%	298,281	584,632
Subtotal	596,563	298,282	50.00%	298,281	584,632
Trf To-Stormwater R&R	551,152	551,152	100.00%	-	551,152
Subtotal	551,152	551,152	100.00%	-	551,152
Operating Contingency					
Contingency	50,000	-	0.00%	50,000	-
Subtotal	50,000	-	0.00%	50,000	-
Debt Service					
Principal	54,000	27,000	50.00%	27,000	54,000
Interest	5,000	94	1.88%	4,906	5,000
Subtotal	59,000	27,094	45.92%	31,906	59,000
TOTAL	\$1,256,715	\$876,528	69.75%	\$380,187	\$1,194,784

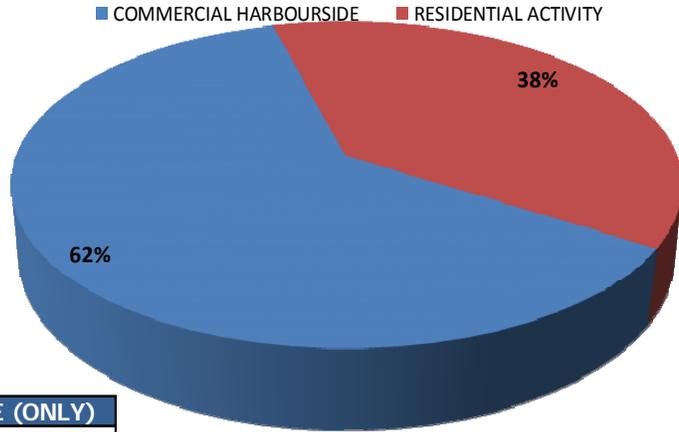
Stormwater Fund: Budget - Vs. - Actual

TOWN OF JUPITER - BUILDING ENTERPRISE FUND REVENUES

FOR THE SIX MONTHS ENDING MARCH 31, 2015

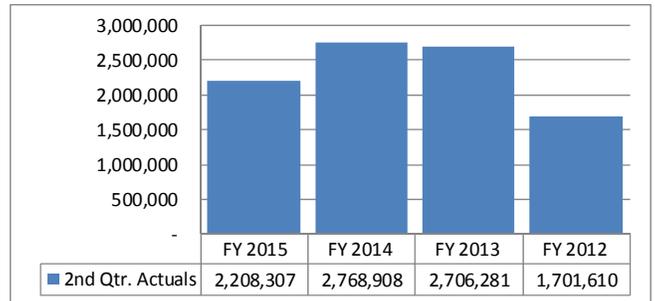
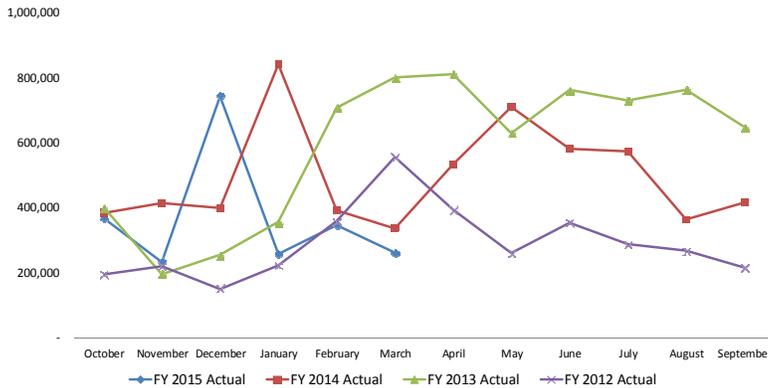
Building permit revenues continue to exceed projected budgetary levels. With 50% of the fiscal year complete, permit revenue are at just over \$2.2 million or 63% of budget. Below is a chart comparing previous fiscal years second quarter performance to FY 2015.

Large Permit Fee (ONLY)



ACTIVITY	PERMIT FEE (ONLY)
COMMERCIAL HARBOURSIDE	\$ 39,000
RESIDENTIAL ACTIVITY	\$ 24,000

YEAR TO DATE PERMIT COMPARISON:

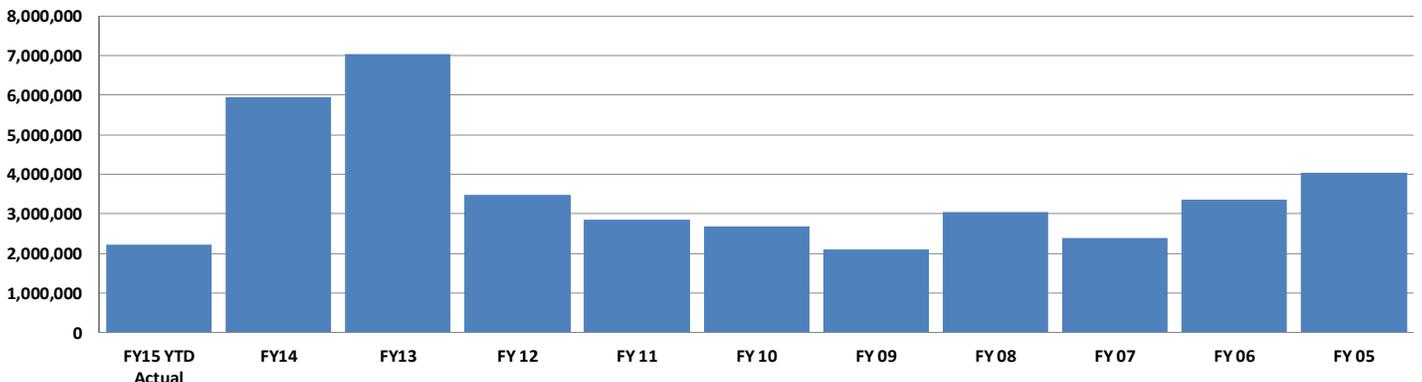


Month	FY 2015	FY 2014	FY 2013	FY 2012
October	366,804	384,017	398,220	195,227
November	234,200	415,302	196,647	219,344
December	744,013	398,441	253,534	150,384
January	257,474	842,187	353,900	222,758
February	345,519	390,563	705,873	357,284
March	260,297	338,398	798,107	556,613
April		532,393	810,552	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
Total	2,208,307	5,946,700	7,041,807	3,473,508

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

10 YR. Historical Building Permit Activity



Building Fund: Revenue

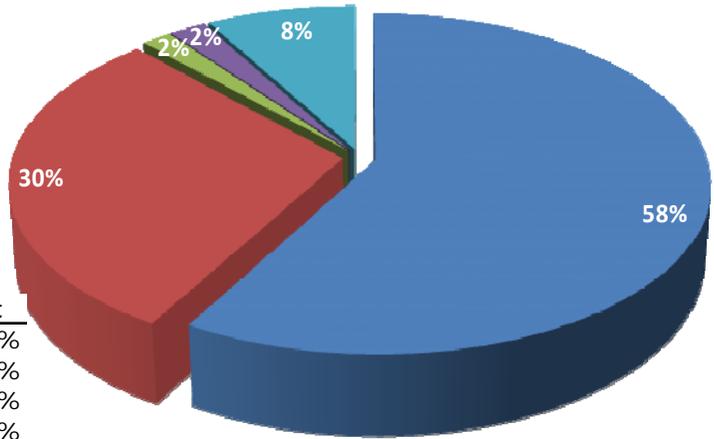
TOWN OF JUPITER - BUILDING ENTERPRISE EXPENSES

FOR THE SIX MONTHS ENDING MARCH 31, 2015

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 March 31, 2014 by category. At the end of the second quarter the Building Fund has expended 42.52% of its budget.

Budgeted Expenses by Category

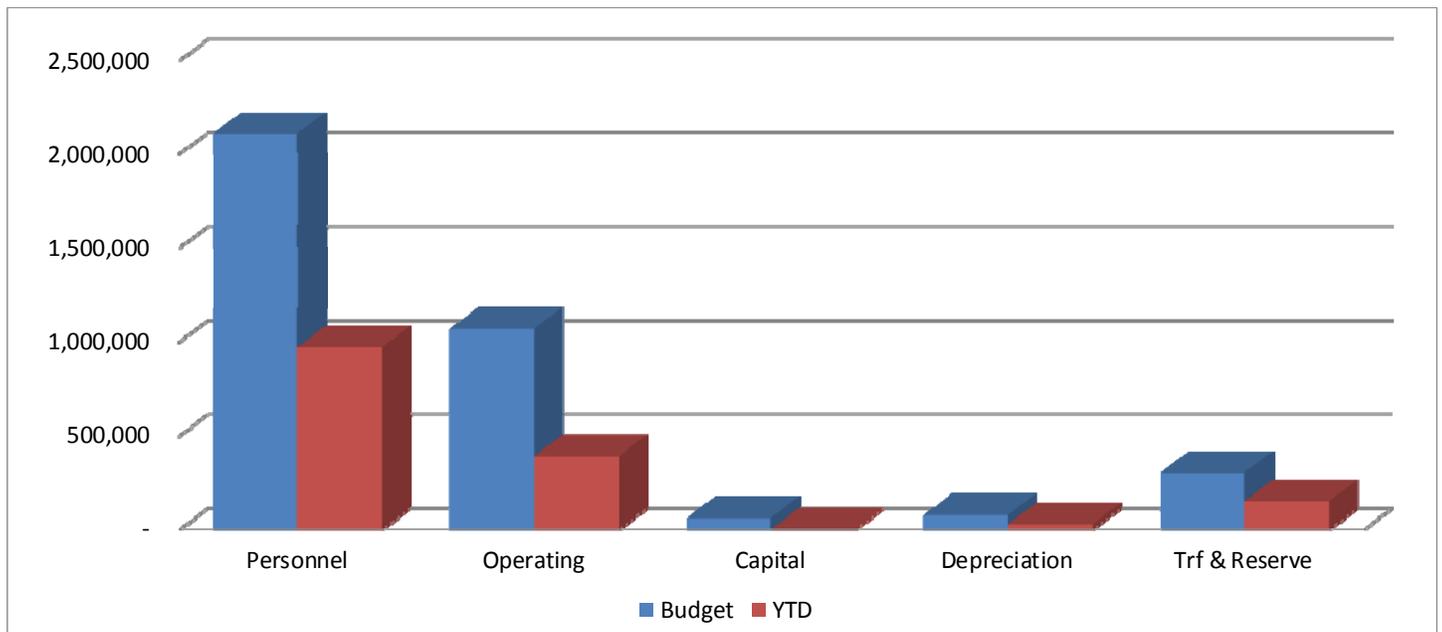
■ Personnel ■ Operating ■ Capital ■ Depreciation ■ Trf & Reserve



	Budget	YTD	Percent
Personnel	2,106,646	968,794	45.99%
Operating	1,067,023	389,594	36.51%
Capital	60,714	-	0.00%
Depreciation	75,000	26,281	35.04%
Trf & Reserve	301,373	150,686	50.00%
Total	\$ 3,610,756	\$ 1,535,355	42.52%

The year to date comparison indicates that the Building Fund is operating below 50% of year to date estimates at 42.52% respectively. Building Fund expenses decreased \$133 thousand or 8.0% over this time last year. One of the largest expenditures outside of personnel expenses that will be increasing as the fund heads into the third 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 SIX MONTHS ENDING MARCH 31, 2015 AND 2014**

	FY15				FY14		
	Original Budget	Actual	Percent	YR-End Estimate	Original Budget	Actual	Percent
REVENUES							
Building Permits	3,517,542	2,218,007	63.06%	3,600,000	3,108,900	2,779,714	89.41%
Charges for service	15	97	649.67%	100	-	5	0.00%
Interest	11,000	9,528	86.62%	15,000	11,257	16,094	142.97%
Miscellaneous	-	458	0.00%	500	-	390	100.00%
Transfers	68,250	34,125	50.00%	68,250	94,250	21,750	23.08%
Retained earnings	13,949	-	0.00%	-	-	-	0.00%
Total	3,610,756	\$ 2,262,215	62.65%	3,683,850	\$3,214,407	\$ 2,817,953	87.67%
EXPENDITURES							
Administration	1,178,179	569,848	48.37%	1,155,469	1,253,340	696,943	55.61%
Inspections	987,873	439,117	44.45%	825,446	556,278	330,102	59.34%
Permitting	281,438	108,927	38.70%	279,632	326,780	127,698	39.08%
Plan Review	623,053	189,517	30.42%	481,432	672,655	336,837	50.08%
Support Services	490,213	201,665	41.14%	485,202	311,854	177,340	56.87%
Depreciation	50,000	26,281	52.56%	50,000	93,500	-	0.00%
Total	3,610,756	\$ 1,535,355	42.52%	3,277,181	\$3,214,407	\$ 1,668,920	51.92%

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Building Administration	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	122,299	58,978	48.22%	63,321	122,299
Regular Salaries	283,071	135,524	47.88%	147,547	283,071
Salaries-Salary Adjust Funds	29,544	0	0.00%	29,544	29,544
Overtime	1,000	473	47.29%	527	1,000
Taxes	28,611	13,904	48.60%	14,707	28,611
Benefits (1)	150,185	78,162	52.04%	72,023	150,185
Subtotal	614,710	287,041	46.70%	327,669	614,710
Operating Expenses					
General Operating Expenses	237,096	132,121	55.72%	104,975	213,386
Subtotal	237,096	132,121	55.72%	104,975	213,386
Capital Expenses					
Depreciation	50,000	0	0.00%	50,000	50,000
Machinery & Equipment	25,000	26,281	105.12%	-1,281	26,000
Subtotal	75,000	26,281	35.04%	48,719	76,000
Cost Allocation Gen Fund	301,373	150,686	50.00%	150,687	301,373
Subtotal	301,373	150,686	50.00%	150,687	301,373
TOTAL	\$1,228,179	\$596,129	48.54%	\$632,050	\$1,205,469

(1) Overage due to change in insurance elections.

Building Inspections	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	281,266	130,971	46.56%	150,295	281,266
Overtime (1)	1,000	1,832	183.20%	-832	1,000
Taxes	20,541	9,683	47.14%	10,858	20,541
Benefits (2)	97,639	55,371	56.71%	42,268	97,639
Subtotal	400,446	197,857	49.41%	202,589	400,446
Operating Expenses					
General Operating Expenses	87,427	16,747	19.16%	70,680	69,942
Operational Expenses Over 100K					
Other Contractual Service	500,000	224,513	44.90%	275,487	425,000
Subtotal	587,427	241,260	41.07%	346,167	425,000
TOTAL	\$987,873	\$439,117	44.45%	\$548,756	\$825,446

(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.

(2) Overage due to change in insurance elections.

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Building Permitting	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	190,297	79,344	41.69%	110,953	190,297
Overtime	1,000	0	0.00%	1,000	1,000
Taxes	13,930	5,938	42.63%	7,992	13,930
Benefits	58,149	20,624	35.47%	37,525	58,149
Subtotal	263,376	105,906	40.21%	157,470	263,376
Operating Expenses					
General Operating Expenses	18,062	3,021	16.73%	15,041	16,256
Subtotal	18,062	3,021	16.73%	15,041	16,256
TOTAL	\$281,438	\$108,927	38.70%	\$172,511	\$279,632

Building Plan Review	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	263,727	135,488	51.37%	128,239	263,727
Overtime (1)	1,000	1,076	107.60%	-76	1,500
Taxes	19,543	10,111	51.74%	9,432	19,543
Benefits	67,948	35,343	52.01%	32,605	67,948
Subtotal	352,218	182,018	51.68%	170,200	352,718
Operating Expenses					
General Operating Expenses	15,835	3,719	23.49%	12,116	14,568
Operational Expenses Over 100K					
Professional Services	194,286	3,780	1.95%	190,506	68,000
Subtotal	210,121	7,499	3.57%	202,622	68,000
Capital Expenses					
Software	60,714	0	0.00%	60,714	60,714
Subtotal	60,714	0	0.00%	60,714	60,714
TOTAL	\$623,053	\$189,517	30.42%	\$433,536	\$481,432

(1) Overage due to weekend professional development training related to the new codes.

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

Building Support Services	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	312,489	127,063	40.66%	185,426	312,489
Overtime	1,000	440	44.00%	560	1,000
Taxes	21,504	9,423	43.82%	12,081	21,504
Benefits	140,903	59,046	41.91%	81,857	140,903
Subtotal	475,896	195,972	41.18%	279,924	475,896
Operating Expenses					
General Operating Expenses	14,317	5,693	39.76%	8,624	9,306
Subtotal	14,317	5,693	39.76%	8,624	9,306
TOTAL	\$490,213	\$201,665	41.14%	\$288,548	\$485,202

Building Fund: Budget - Vs. - Actual

JUPITER COMMUNITY REDEVELOPMENT AGENCY BUDGET - Vs- ACTUAL FOR THE SIX MONTHS ENDING MARCH 31, 2015 AND 2014

	FY 2015				FY 2014		
	Orginial Budget	Actual	Percent	YR-END Estimate	Orginial Budget	Actual	Percent
REVENUES							
Taxes	845,532	\$ 844,982	99.93%	845,532	727,206	\$ 725,252	99.73%
Intergovernmental	-	-	0.00%	-	1,550,983	-	0.00%
Charges for services	73,700	30,770	41.75%	77,385	41,300	21,140	51.19%
Interest	2,000	106	5.28%	2,000	2,000	156	7.80%
Other Revenue	-	69	100.00%	100	-	192	100.00%
Miscellaneous	-	-	0.00%	-	-	-	0.00%
Developer participation	-	-	0.00%	-	6,510,500	-	0.00%
Transfers	-	-	0.00%	-	774,173	774,173	0.00%
Designated fund balance	1,773,849	-	0.00%	-	2,740,660	-	0.00%
Total	\$ 2,695,081	\$ 875,926	32.50%	925,017	\$ 12,346,822	\$ 1,520,913	12.32%
EXPENDITURES							
Salaries / fringe benefits	\$ 195,570	\$ 94,742	48.44%	195,570	\$ 188,367	\$ 92,869	49.30%
Operating expenses	281,476	46,392	16.48%	73,328	214,188	93,627	43.71%
Capital :							
Events Plaza Upgrade	-	75	0.00%	75	-	-	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	17,093	11.40%	100,000	-	948	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	631,071	126.21%	900,000	3,800,000	235,520	6.20%
Inlet Village Roadway Network	-	-	0.00%	-	-	-	0.00%
Parkway Street Surface Lot	1,073,268	2,050	0.19%	30,000	7,698,000	14,660	0.00%
Riverwalk - Under US1 Bridge	-	-	0.00%	-	225,000	-	0.00%
Lagoon Bridge	75,000	50,605	67.47%	75,000	-	-	0.00%
Parkway Street	-	50,079	100.00%	63,799	-	-	0.00%
Interest on Town loan	169,767	84,884	50.00%	169,767	171,267	85,634	50.00%
Transfer to General Fund	50,000	25,000	50.00%	50,000	50,000	25,000	50.00%
Cost Allocation GF	200,000	100,000	50.00%	200,000	-	-	0.00%
Total	\$ 2,695,081	\$ 1,101,990	40.89%	1,857,539	\$ 12,346,822	\$ 581,198	4.71%

Jupiter CRA: Budget - Vs. - Actual

**JUPITER COMMUNITY REDEVELOPMENT AGENCY
BUDGET - Vs- ACTUAL
FOR THE SIX MONTHS ENDING MARCH 31, 2015**

CRA/TM Special Projects	FY 2015 Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	153,256	73,866	48%	79,390	153,256
Salary - Adjustment Funds	3,183	0	0%	3,183	3,183
Payroll Taxes	11,264	5,397	48%	5,867	11,264
Benefits	27,867	15,479	56%	12,388	27,867
Subtotal	195,570	94,742	48%	100,828	195,570
Operating Expenses					
General Operating Expenses	81,476	46,392	57%	35,084	73,328
Subtotal	81,476	46,392	57%	35,084	73,328
Capital Expenses					
Subtotal	1,798,268	750,972	42%	1,047,296	1,168,874
Transfers / Reserves					
Interest on Town Loan to CRA	169,767	84,884	50%	84,884	169,767
Trf to General Fund	50,000	25,000	50%	25,000	50,000
Cost Allocation GF	200,000	100,000	50%	100,000	200,000
Subtotal	419,767	209,884	50%	209,884	419,767
TOTAL	\$2,495,081	1,101,990	44%	1,393,091	1,857,540

Jupiter CRA: Budget - Vs. - Actual

TOWN OF JUPITER - NONMAJOR GOVERNMENTAL FUNDS

CHANGE IN FUND BALANCE

FOR THE SIX MONTHS ENDING MARCH 31, 2015

	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
REVENUES					
Taxes	-	-	-	2,170,993	2,005,747
Impact Fees	221,989	174,665	35,983	-	-
Intergovernmental	-	-	-	-	-
Investment Earnings	514	120	14	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>222,503</u>	<u>174,786</u>	<u>35,997</u>	<u>2,170,993</u>	<u>2,005,747</u>
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Debt Service					
Principal	-	-	-	360,248	-
Interest and Fiscal Charges	-	-	-	58,237	353,023
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>418,485</u>	<u>353,023</u>
Revenues Over (Under) Expenditures	222,503	174,786	35,997	1,752,508	1,652,724
OTHER FINANCING USES					
Transfers Out	(125,182)	-	-	-	-
Total Other Financing Uses	<u>(125,182)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balance	97,321	174,786	35,997	1,752,508	1,652,724
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>
Fund Balances (deficit) at end of 2nd Qrt.	<u>2,097,266</u>	<u>1,160,758</u>	<u>250,441</u>	<u>2,808,832</u>	<u>1,987,867</u>

Non-Major Fund: Change in Fund Balance