

FY 2014/2015

Reporting Budgetary Results
for the third quarter ending
June 30, 2015

Prepared By:
Finance Department
7/21/2015



TOWN OF JUPITER QUARTERLY BUDGET REPORT

**TOWN OF JUPITER
FIRST QUARTER BUDGET REPORT
FOR THE 9 MONTHS ENDING JUNE 30, 2015**

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TOWN OF JUPITER

THIRD QUARTER FINANCIAL ACTIVITY SUMMARY

FOR THE NINE MONTHS OCTOBER 1, 2014 – JUNE 30, 2015

The attached financial report for the period covering October 1, 2014 to June 30, 2015 represents an overview and analysis of the Town's financial activities for the third quarter of the fiscal year and represents 75% of the year completed.

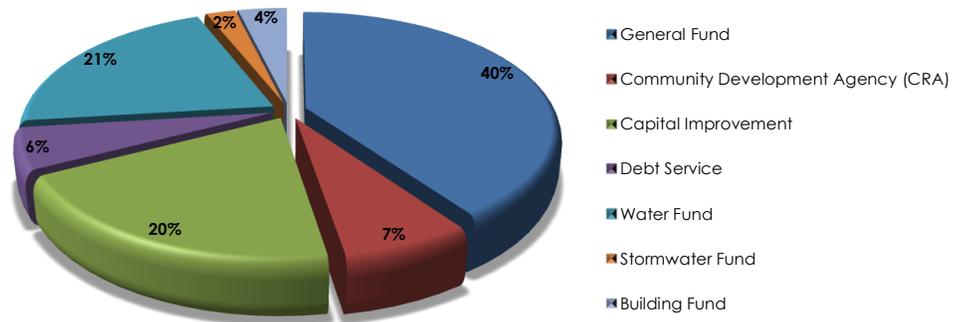
The Town's third quarter financial report describes the current status of revenues and expenditures, and how they are performing to their year-end projections, based on actual (unaudited) data.

Financial Report Summary

Town-wide summary:

Revised revenue estimates of \$98.9 million are at 68.94% of the annual budgetary estimates. Revised expenditure estimates (including capital and debt service) of \$98.9 million are at 57.99% of the annual budget.

Town-Wide FY15			
	Budget	YTD	Percent
Revenue	98,985,874	68,237,271	68.94%
Expenses	98,985,874	56,188,739	56.76%



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	42,934,344	35,854,402	83.51%	7,569,905	893,290	11.80%	21,270,424	4,235,351	19.91%	6,049,545	5,137,451	84.92%
Expenses	42,934,344	28,451,541	66.27%	7,569,905	1,594,744	21.07%	21,270,424	4,828,807	22.70%	6,049,545	3,959,530	65.45%

Enterprise Funds									
Water Fund			Stormwater Fund			Building Fund			
	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent
Revenue	22,343,314	17,729,329	79.35%	2,386,882	1,830,095	76.67%	4,001,365	3,450,643	86.24%
Expenses	22,343,314	15,366,526	68.77%	2,386,882	1,295,421	54.27%	4,001,365	2,286,914	57.15%

As the Town completes the third quarter of operations many of the quarterly revenue actual's either exceeded or met expectations due to the continued easing in local and state economic pressures. This continued easing was 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 year-end.

- General Fund revenues of \$42.9 million are at 83.51% of annual revised estimates which is an increase of just over \$2.1 million, or 6.14% when compared to the same time last year. The primary reason for this increase is due to increased collections of franchise fees and sales tax transfers to the General fund. Reduction in ad-valorem tax collections when compared to the previous year is due to a one-time decrease in the general fund distribution of ad-valorem dollars. This one time decrease was intended to allocate more funds into the Town's capital improvement fund. This increase of funding was for renewal 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 collections.

- General Fund expenditures of \$42.9 million are at 66.27% of annual estimates which is an increase of 2.45% when compared to the same time last year primarily due to capital purchases as well insurance costs in the third quarter of the fiscal year.

Capital Assets:

For the third quarter of 2015, the Town’s operating funds invested \$448 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 (4) and Police K9
- **Code Compliance** - Code Vehicle (1)
- **Building Fund** –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 early 2016).
- **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).
- **Water Fund / Plant** — Golf Carts for Water Plant (2)
- **Water Fund / Field**— Field Trucks and associated equipment (2)

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 third 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 \$697 thousand revised budget, \$314 thousand has been spent to date on town resurfacing projects.
- **Neighborhood Sidewalks** - This is an on-going investment in Town sidewalks, of the \$421 thousand revised budget, \$80 thousand has been spent to date.
- **Traffic Mgt. Improvements** —This is an on-going investment in Town traffic management improvements, of the \$266 thousand revised budget, \$114 thousand has been spent to date.
- **Parks Restoration Program** — This is an on-going investment in Town parks, of the \$275 thousand allocated, \$95 thousand has been spent to date.
- **South Jupiter Community Park Phase II** - Of the \$3.6 million allocated to this project, \$3.3 million has been spent to date and the project is substantially complete.
- **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, \$780 thousand has been spent in FY 2015.

TOWN OF JUPITER - GENERAL FUND

REVENUE

FOR THE NINE MONTHS ENDING JUNE 30, 2015

Overall General Fund revenues increased just over \$2 million (6.14%) when compared to the same period in FY 2014. This increase is primarily due to franchise fee's, miscellaneous revenues and transfers from sales tax. 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 this 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 is expected to continue weakening as we estimates revenue collections for the FY 2016 budget cycle.

FY15 / FY14 Revenue Comparison:

Taxes 22,206,400 -0.99%	Licenses and Permits 3,522,710 20.69%	Intergovernmental 1,215,181 5.16%	Charges for service 5,608,882 10.07%
Fines and forfeitures 377,528 -29.53%	Interest 395,521 222.08%	Miscellaneous 323,179 44.01%	Transfers 2,205,000 69.62%

SECOND QUARTER ACTUALS

	FY15 Actual	FY14 Actual		Percent Change	4 Year Trend
Taxes	22,206,400	22,428,547	↓	-0.99%	
Licenses and Permits	3,522,710	2,918,780	↑	20.69%	
Intergovernmental	1,215,181	1,155,580	↑	5.16%	
Charges for service	5,608,882	5,095,642	↑	10.07%	
Fines and forfeitures	377,528	535,763	↓	-29.53%	
Interest	395,521	122,803	↑	222.08%	
Miscellaneous	323,179	224,410	↑	44.01%	
Transfers	2,205,000	1,300,000	↑	69.62%	
Designated Fund Balances	-	-		0.00%	
Total	35,854,401	33,781,525	↑	6.14%	

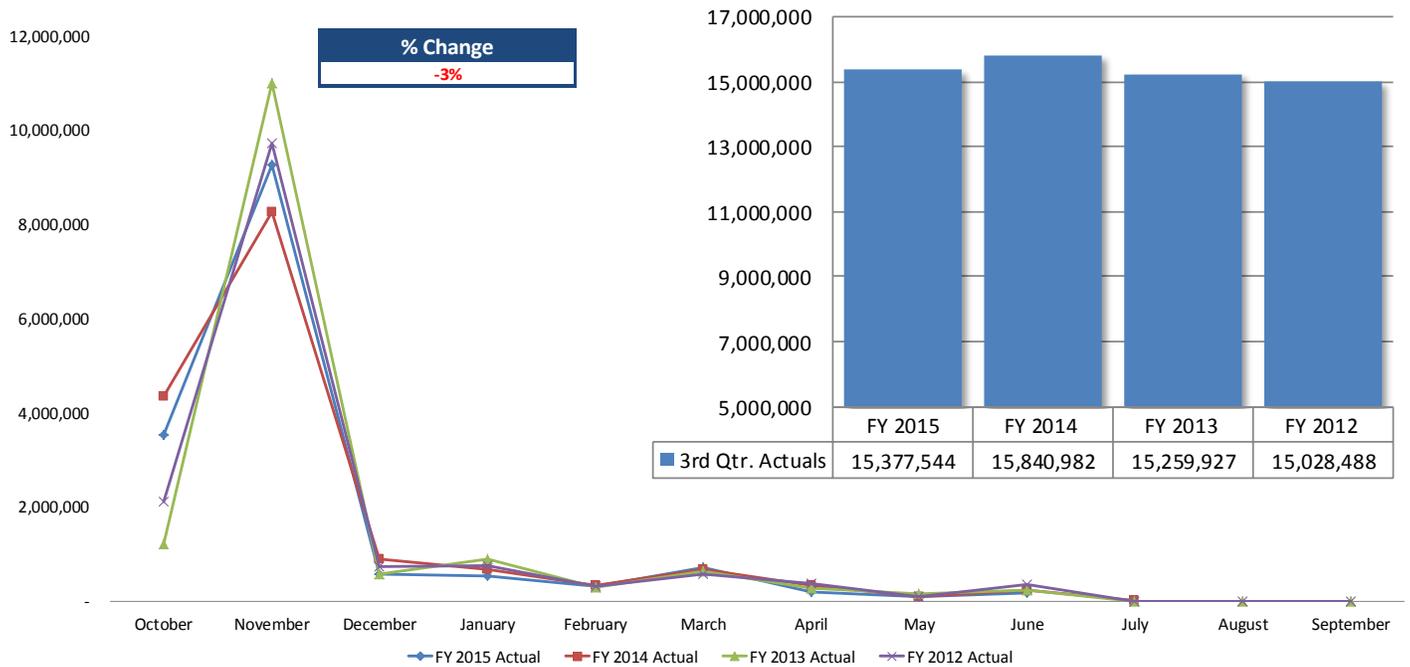
General Fund: Revenues

TOWN OF JUPITER - GENERAL FUND REVENUE FOR THE NINE MONTHS ENDING JUNE 30, 2015

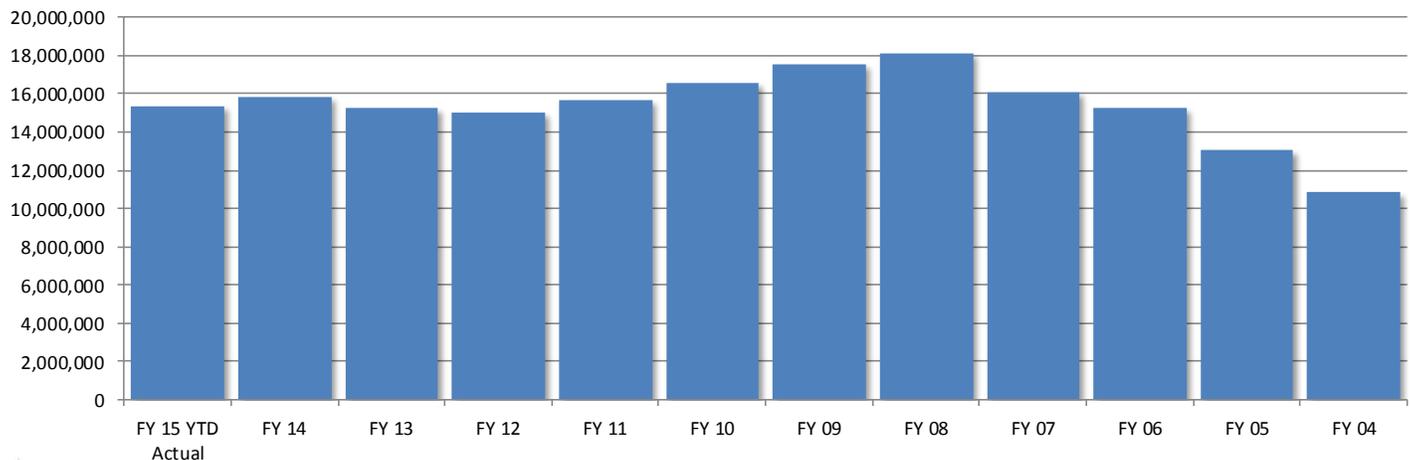
Ad Valorem Tax - Third Qtr. Performance

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 third 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.

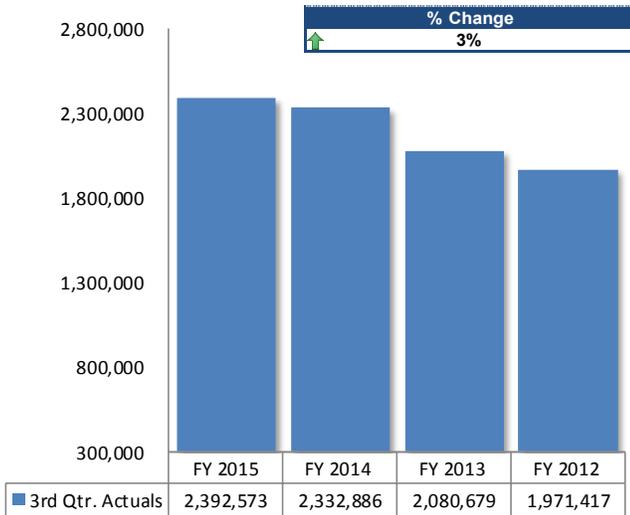


HISTORICAL AD VALOREM TAX COLLECTIONS:



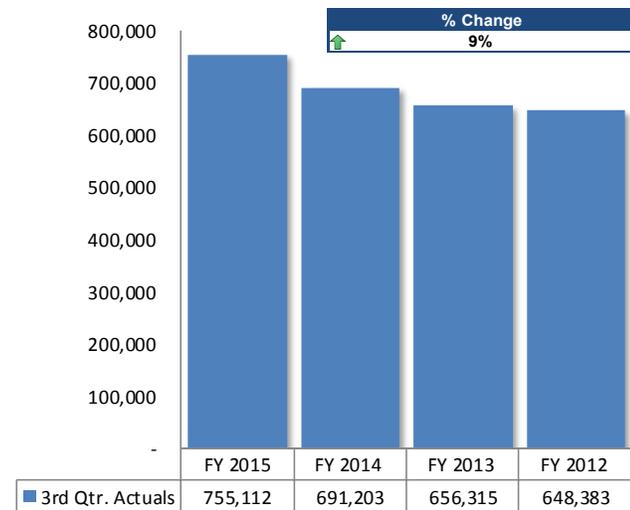
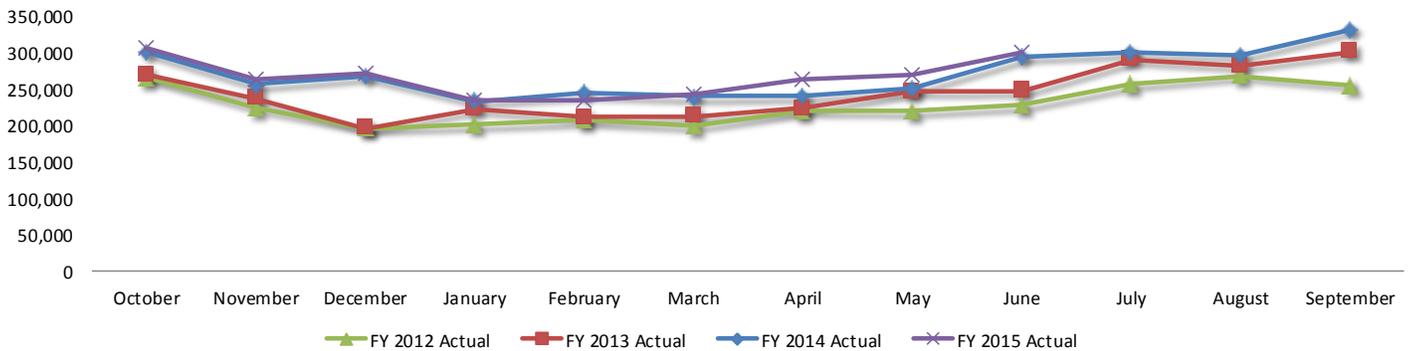
General Fund: Revenues

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



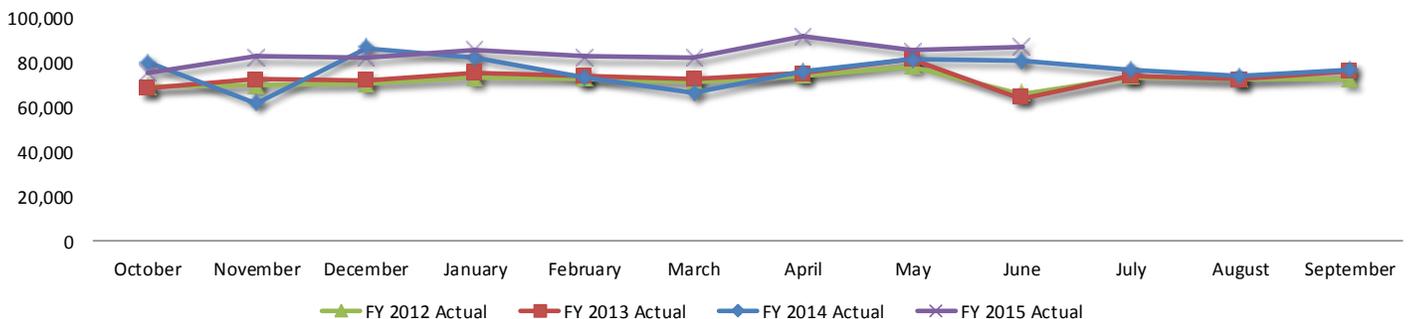
Util Serv Tax-Electricity

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	263,840	241,569	225,244	221,613
May	269,680	251,510	248,054	220,729
June	300,550	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	2,392,573	3,262,485	2,959,184	2,754,580

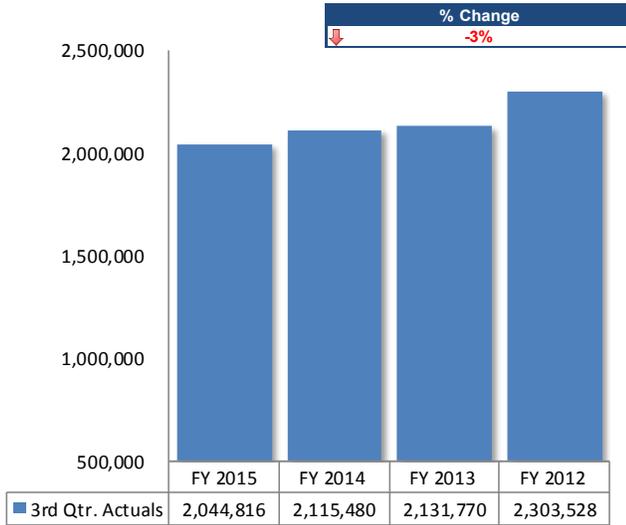


Util Serv Tax-Water

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	92,032	76,506	75,015	74,568
May	85,269	81,474	81,856	78,681
June	87,047	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	755,112	919,095	878,426	868,167

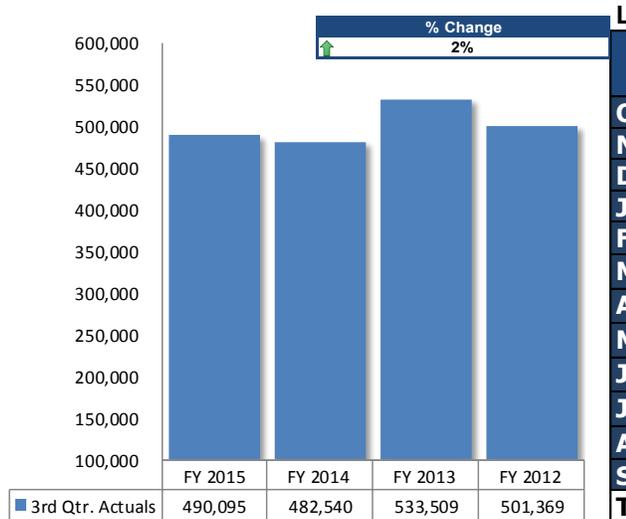
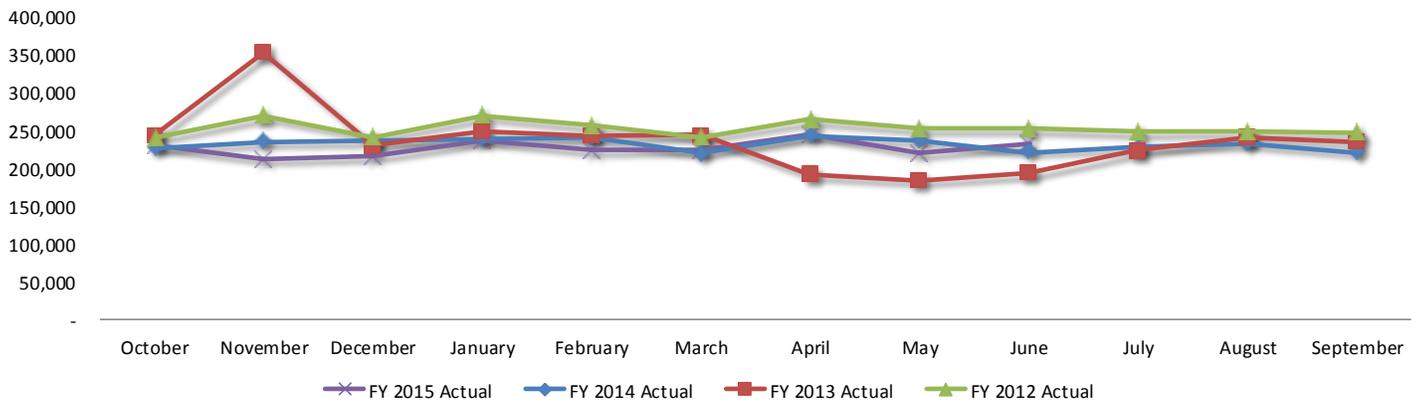


Major General Fund Revenues: Trends and Historical Comparisons - Third Quarter FY 2015



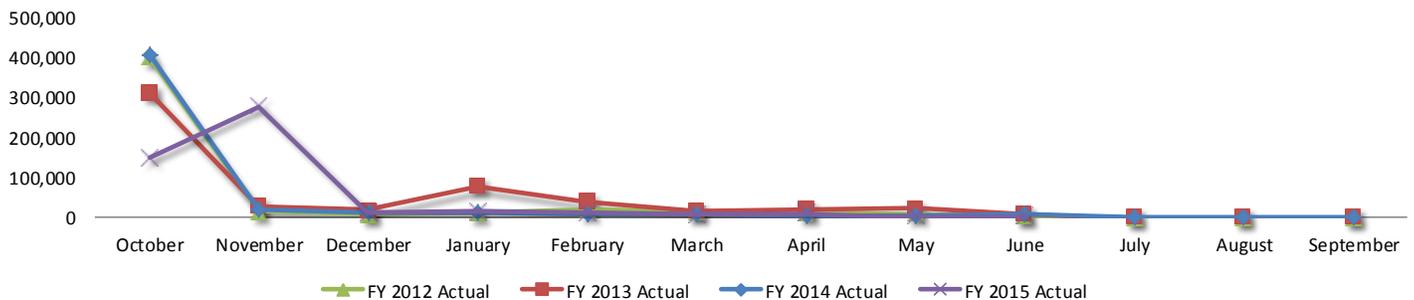
Communications Service Taxes

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	246,018	245,082	191,786	265,950
May	220,368	238,809	184,091	253,743
June	232,031	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	2,044,816	2,801,451	2,830,528	3,051,293



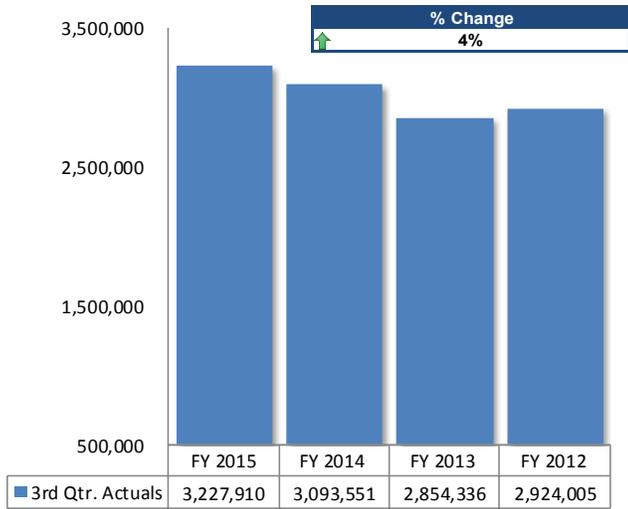
Local Business Tax

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	10,206	5,875	18,590	11,629
May	3,720	6,011	21,418	10,303
June	2,535	7,996	7,158	4,335
July		0	500	190
August		0	0	0
September		322	693	674
Total	490,095	482,862	534,703	502,233



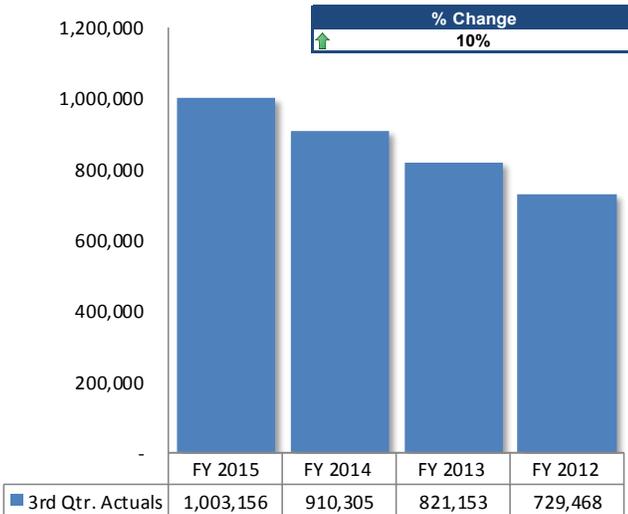
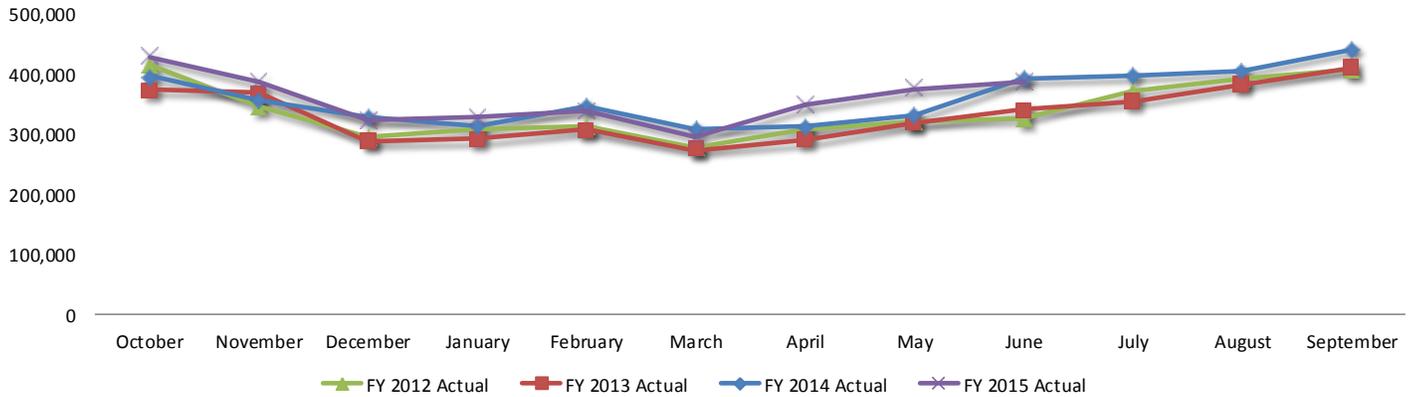
General Fund: Revenues

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



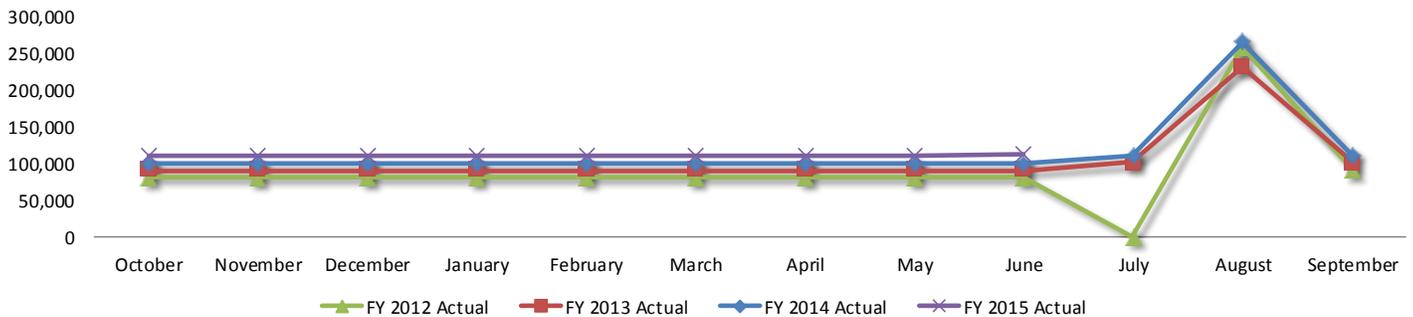
Franchise Fees-Electricity

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	350,414	312,431	290,107	308,935
May	377,095	332,586	318,669	322,325
June	389,245	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	3,227,910	4,340,189	4,003,956	4,099,937



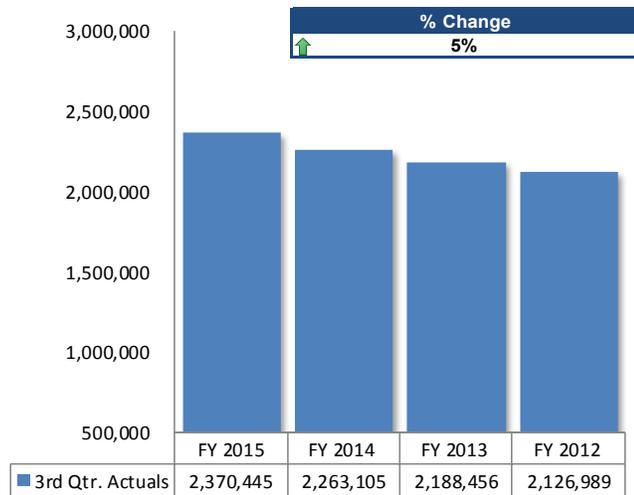
State Shared-Proceeds

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	110,371	101,145	91,241	81,052
May	110,371	101,145	91,241	81,052
June	113,048	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	1,003,156	1,399,908	1,255,730	1,079,750



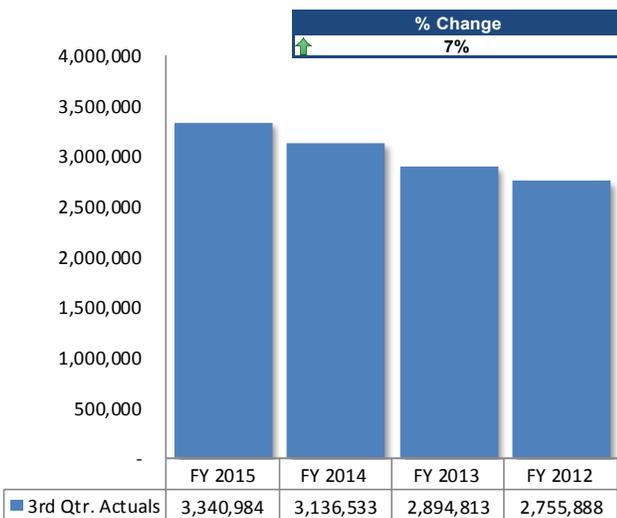
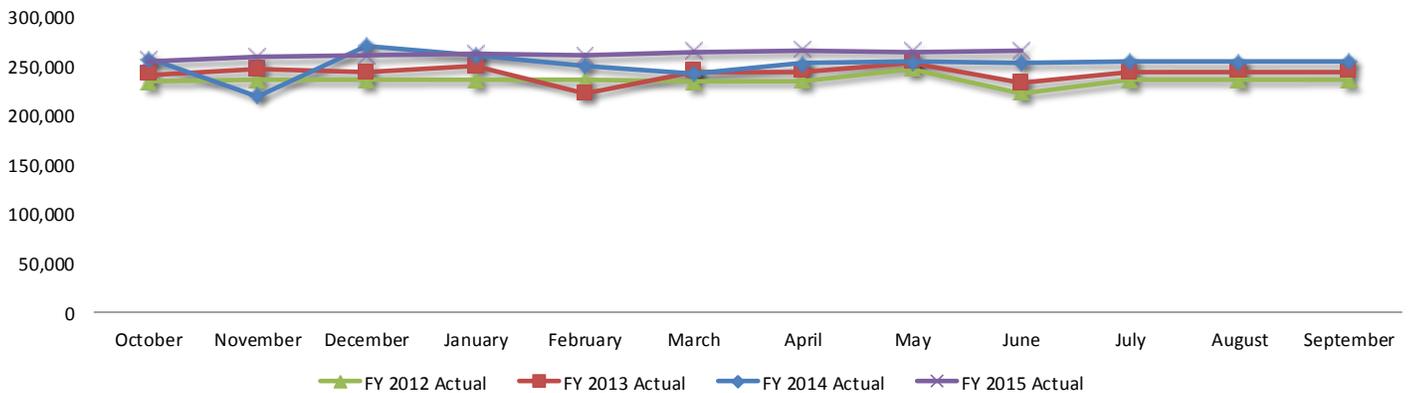
General Fund: Revenues

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



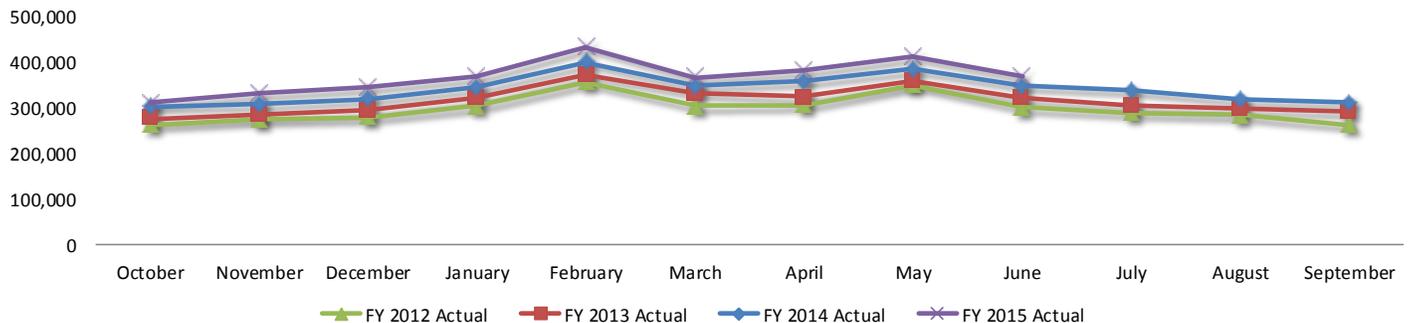
CFS-Garbage Fees

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	267,746	252,628	245,390	235,882
May	266,138	254,124	254,972	248,747
June	266,485	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	2,370,445	3,026,864	2,923,837	2,837,667



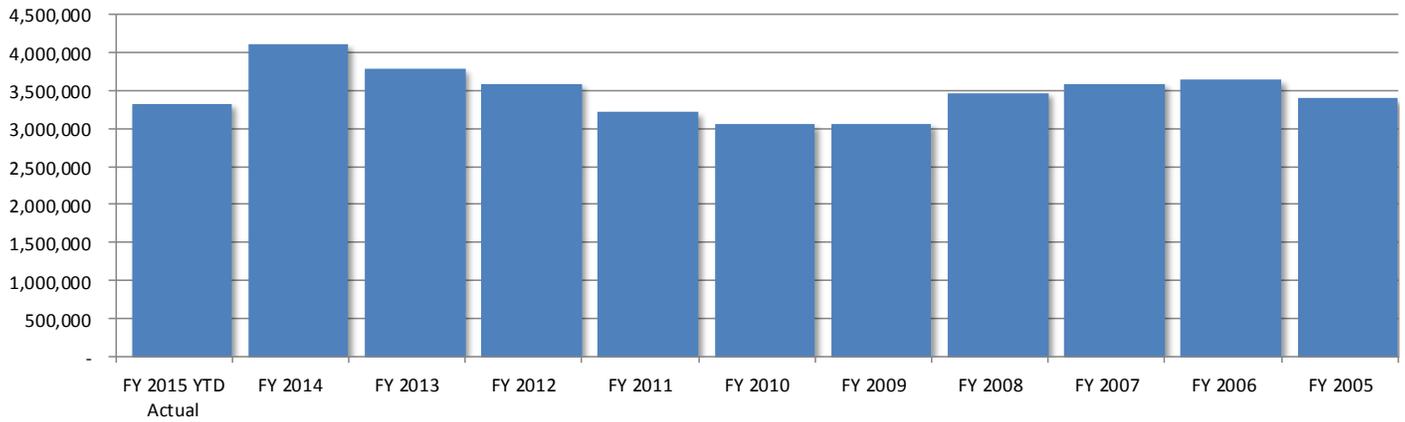
State Shared-Half Cent Sale Tax

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	383,674	360,910	324,209	307,832
May	414,911	387,867	360,397	351,990
June	371,405	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	3,340,984	4,111,083	3,793,323	3,596,953



General Fund: Revenues

HISTORICAL HALF CENT SALES TAX COLLECTIONS:

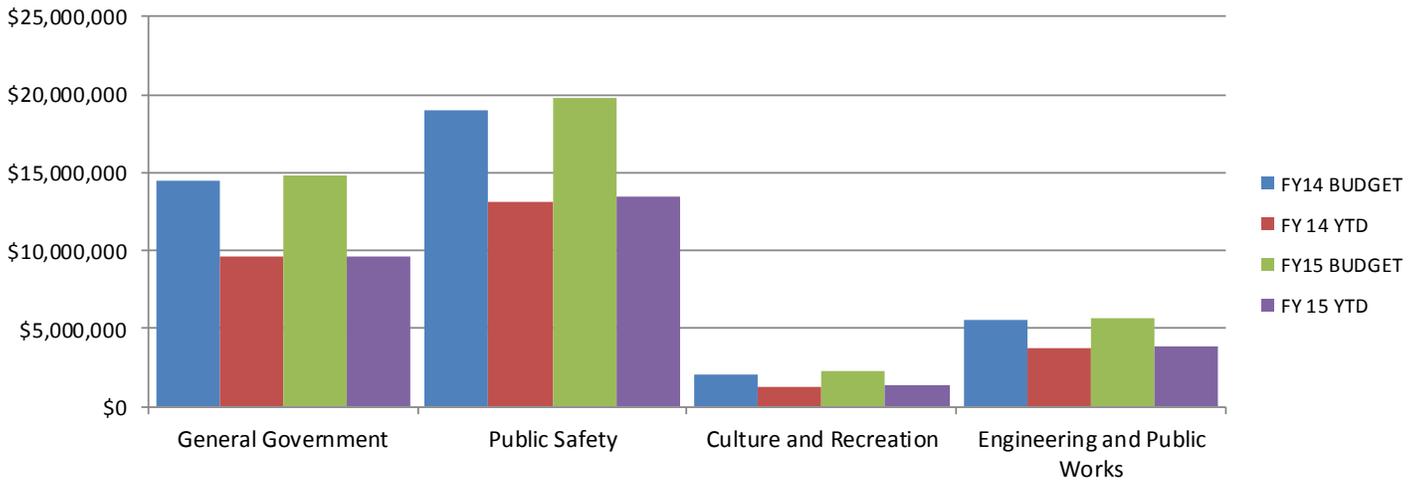


TOWN OF JUPITER — GENERAL FUND EXPENSES

FOR THE NINE MONTHS ENDING JUNE 30, 2015

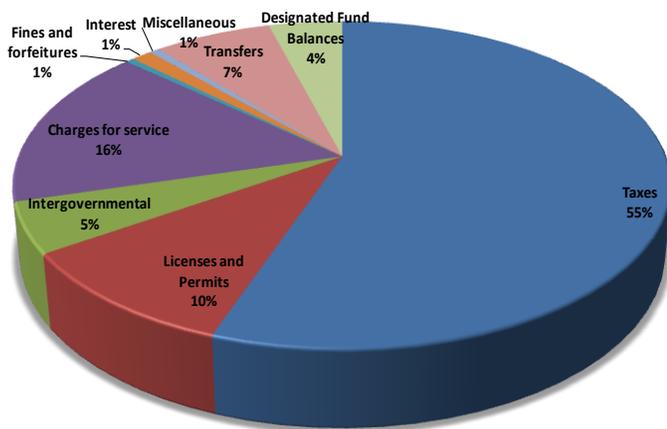
Overall General Fund expenses at the end of the third quarter came in at 66.27% of revised budget amounts. The comparison chart below breaks up these expenses into function which will give the reader an idea of activity levels relating to different services offered by the Town.

General Fund expenses increased 2.45% over this same time last year primarily due to personnel costs and capital purchases.

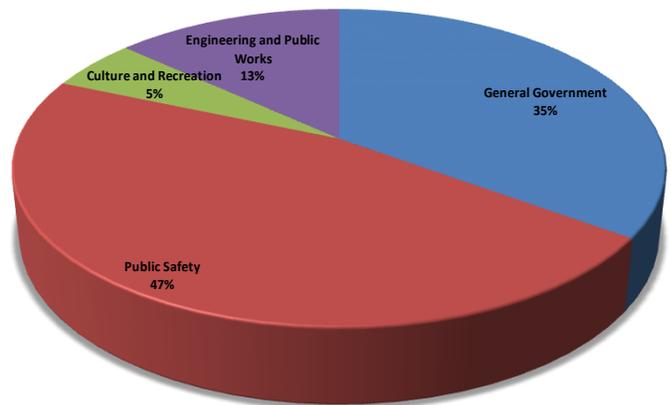


To give a different perspective, the charts below makes the comparison of budgeted categories of service which are compared to the types of funding that support general fund activities.

FY 2015 Budgeted Revenues



FY 2015 Budgeted Expenses by Category



General Fund: Expenses

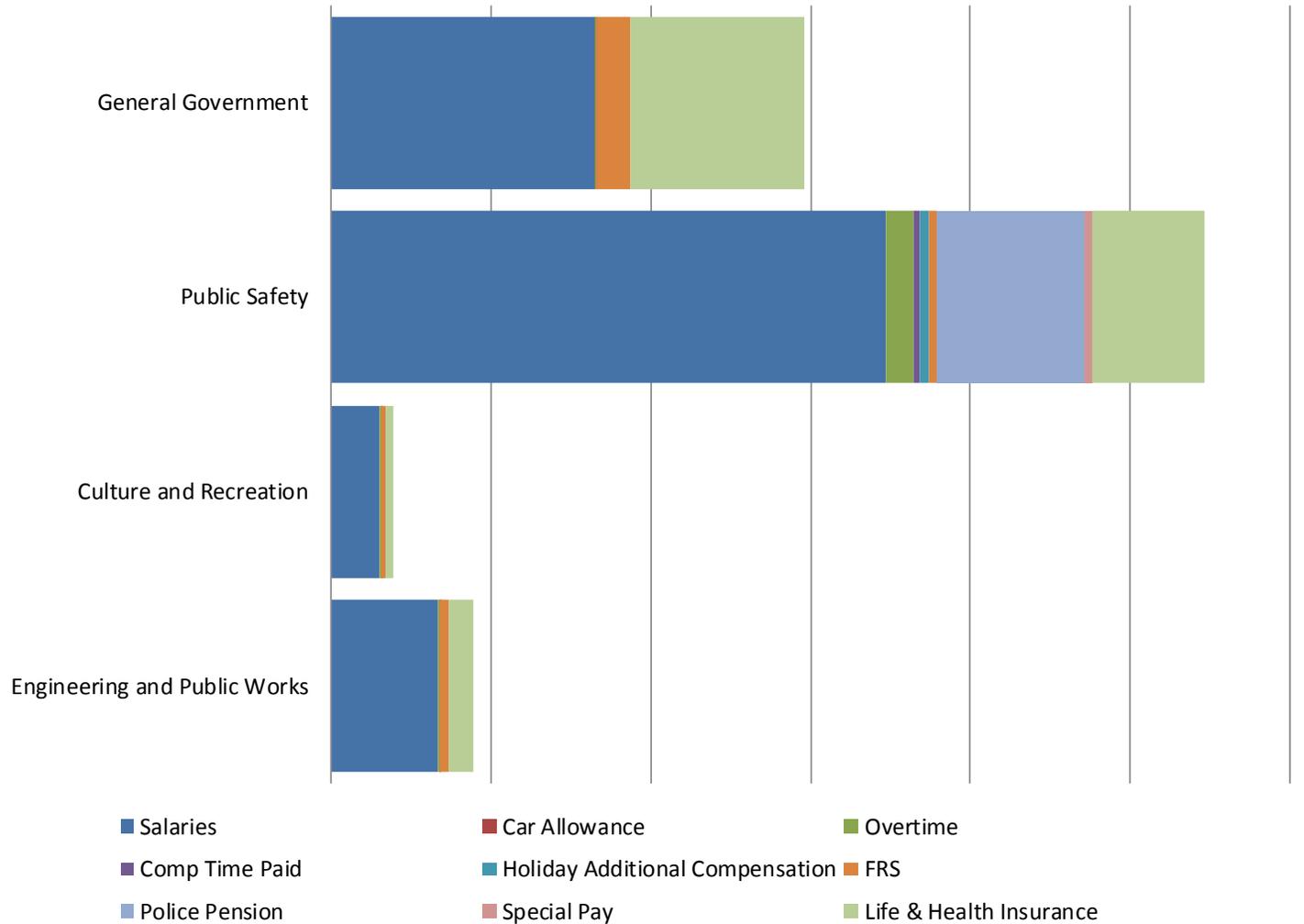
TOWN OF JUPITER - GENERAL FUND

PERSONNEL COST

FOR THE NINE MONTHS ENDING JUNE 30, 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 nine months ending June 30, 2015.

	General Government	Public Safety*	Culture and Recreation	Engineering and Public Works	Total
Salaries	3,292,887	6,942,336	597,501	1,326,105	12,158,829
Car Allowance	5,500	0	0	0	5,500
Overtime	14,786	340,356	14,809	31,664	401,615
Comp Time Paid	5,409	86,725	8,221	3,065	103,420
Holiday Additional Compensation	0	113,837	2,959	397	117,193
FRS	429,963	89,548	46,004	102,800	668,315
Police Pension	0	1,865,857	0	0	1,865,857
Special Pay	0	81,032	0	0	81,032
Life & Health Insurance	2,165,804	1,409,499	110,552	308,303	3,994,158
Total	5,914,349	10,929,190	780,046	1,772,334	19,395,919
% of Total	30.49%	56.35%	4.02%	9.14%	100.00%



General Fund: Expenses

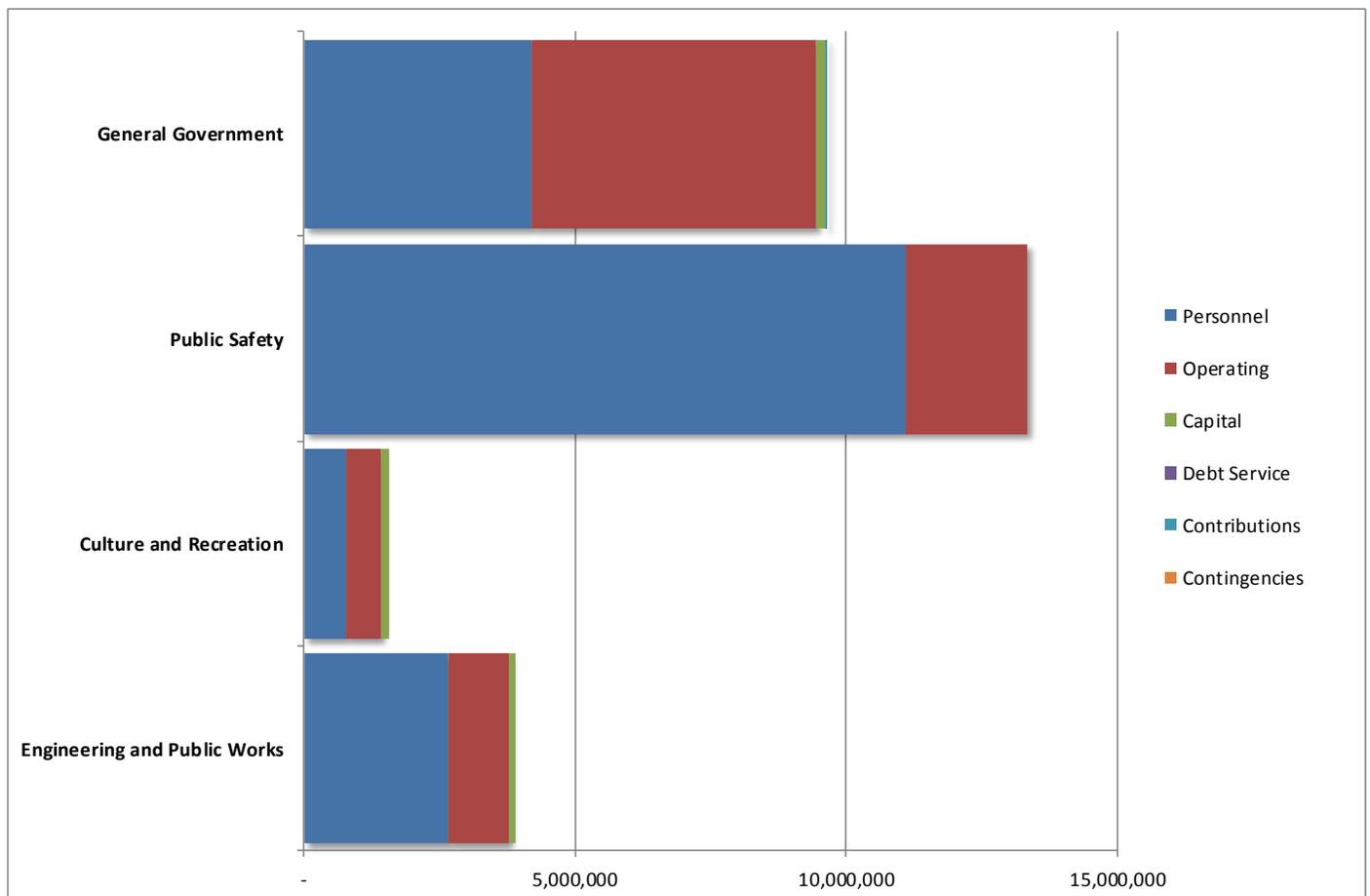
TOWN OF JUPITER - GENERAL FUND

YTD EXPENSES BY CATEGORY

FOR THE NINE MONTHS ENDING JUNE 30, 2015

The data represented below gives a snapshot of General Fund expenses as of June 30, 2015 by category. At the end of the third quarter the Town's General Fund is at 66.27% for the year.

	General Government	Public Safety	Culture and Recreation	Engineering and Public Works	Total
Personnel	4,198,127	11,093,013	753,059	2,655,081	18,699,280
Operating	5,250,685	2,248,733	668,639	1,129,128	9,297,185
Capital	169,191	-	131,378	121,507	422,076
Debt Service	-	-	-	-	-
Contributions	33,000	-	-	-	33,000
Contingencies	-	-	-	-	-
Total	9,651,003	13,341,745	1,553,077	3,905,716	28,451,541
% of Total	33.92%	46.89%	5.46%	13.73%	100.00%



General Fund: Expenses

TOWN OF JUPITER - GENERAL FUND

BUDGET - Vs. - ACTUAL

FOR THE NINE MONTHS ENDING JUNE 30, 2015 AND 2014

REVENUES	FY15					FY14			
	Original	Revised	YR-End			Original	Revised		
	Budget	Budget	Actual	Percent	Estimate	Budget	Budget	Actual	Percent
Taxes	23,808,532	23,808,532	22,206,400	93.27%	24,046,617	24,319,428	24,319,428	22,428,547	92.22%
Licenses and Permits	4,369,459	4,369,459	3,522,710	80.62%	4,675,321	4,359,699	4,359,699	2,918,780	66.95%
Intergovernmental	2,141,781	2,141,781	1,215,181	56.74%	2,291,706	2,141,197	2,141,197	1,155,580	53.97%
Charges for service	6,867,416	6,871,855	5,608,882	81.67%	6,871,855	6,546,573	6,551,825	5,095,642	77.84%
Fines and forfeitures	199,690	199,690	377,528	189.06%	599,070	201,000	201,000	535,763	266.55%
Interest	516,444	516,444	395,521	76.59%	562,924	273,467	273,467	122,803	44.91%
Miscellaneous	196,500	252,146	323,179	164.47%	272,318	147,500	202,568	224,410	152.14%
Transfers	2,940,000	2,940,000	2,205,000	75.00%	2,940,000	2,740,000	2,740,000	1,300,000	47.45%
Designated Fund Balances	1,613,478	1,834,437	-	0.00%	-	346,520	450,462	-	0.00%
Total	42,653,300	42,934,344	35,854,402	83.51%	42,259,811	41,075,384	41,239,646	33,781,525	81.92%
EXPENDITURES									
<i>Administration</i>									
Town Council	\$191,001	\$201,001	157,589	82.51%	192,921	\$181,145	\$181,145	141,464	78.09%
Town Manager	550,085	550,085	398,002	72.35%	543,190	559,605	559,605	404,413	72.27%
Town Clerk	566,945	566,945	374,378	66.03%	540,448	622,173	622,173	440,297	70.77%
Neighborhoods	371,171	417,422	236,195	63.64%	378,545	345,883	386,498	219,252	63.39%
Community Relations	645,846	648,546	390,536	60.47%	576,674	472,669	475,356	335,252	70.93%
Finance	820,880	820,880	577,794	70.39%	809,208	811,343	811,343	556,953	68.65%
Town Attorney	350,320	350,320	234,746	67.01%	265,000	350,320	350,320	213,960	61.08%
Information Systems	2,270,063	2,270,063	1,586,436	69.89%	2,042,163	2,208,829	2,208,829	1,651,418	74.76%
Human Resources	733,053	733,053	366,651	50.02%	580,766	710,965	789,596	427,155	60.08%
General Government	3,474,650	3,433,250	2,187,138	62.95%	2,940,250	3,357,606	3,337,806	1,980,530	58.99%
Solid Waste Collection	3,108,027	3,108,027	1,845,076	59.36%	3,108,027	2,990,000	2,990,000	2,014,586	67.38%
Subtotal	\$13,082,041	\$13,099,592	8,354,541	63.86%	11,977,192	\$12,610,538	\$12,712,671	\$8,385,280	66.49%
<i>Engineering/Public Works</i>									
Engineering	1,205,997	1,205,997	860,458	71.35%	1,185,934	1,173,596	1,176,396	807,363	68.79%
Public Works/Parks	4,523,799	4,595,629	3,045,258	67.32%	4,429,896	4,334,918	4,351,918	2,896,849	66.83%
Subtotal	5,729,796	5,801,626	3,905,716	68.17%	5,615,830	5,508,514	5,528,314	3,704,212	67.25%
<i>Comm. Development</i>									
Planning & Zoning	1,308,726	1,343,226	956,320	73.07%	1,304,611	1,351,159	1,351,159	886,095	65.58%
Code Enforcement	665,767	687,443	453,548	68.12%	656,694	616,709	616,709	369,953	59.99%
Business Development	295,132	327,475	206,733	70.05%	306,656	345,493	345,493	219,979	63.67%
Business Registration	182,985	186,591	133,409	72.91%	187,141	174,593	174,593	130,079	74.50%
Subtotal	2,452,610	2,544,735	1,750,010	71.35%	2,455,102	2,487,954	2,487,954	1,606,106	64.56%
Police	19,147,385	19,230,699	13,019,576	68.00%	18,502,102	18,359,334	18,401,664	12,750,957	69.45%
Recreation	2,241,468	2,257,693	1,421,699	63.43%	2,196,248	2,109,044	2,109,044	1,325,894	62.87%
Total	\$42,653,300	\$42,934,344	28,451,541	66.27%	40,746,473	\$41,075,384	\$41,239,647	\$27,772,449	67.34%

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

Town Council	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	96,600	70,900	73.40%	25,700	96,600
Taxes	7,679	5,399	70.31%	2,280	7,679
Benefits (1)	53,642	47,678	88.88%	5,964	53,642
Subtotal	157,921	123,977	78.51%	33,944	157,921
Operating Expenses					
General Operating Expenses	8,080	612	7.57%	7,468	2,000
Aide to Private Orgs	35,000	33,000	94.29%	2,000	33,000
Subtotal	43,080	33,612	78.02%	9,468	35,000
TOTAL	\$201,001	\$157,589	78.40%	\$43,412	\$192,921

(1) Overage due to change in insurance elections.

Town Manager	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	182,175	134,337	73.74%	47,838	182,175
Regular Salaries	193,560	145,491	75.17%	48,069	193,560
Salaries-Salary Adjust Funds	7,803	0	0.00%	7,803	7,803
Taxes	24,118	18,460	76.54%	5,658	24,118
Benefits (1)	115,534	88,002	76.17%	27,532	115,534
Subtotal	523,190	386,290	73.83%	136,900	523,190
Operating Expenses					
General Operating Expenses	26,895	11,712	43.55%	15,183	20,000
Subtotal	26,895	11,712	43.55%	15,183	20,000
TOTAL	\$550,085	\$398,002	72.35%	\$152,083	\$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 NINE MONTHS ENDING JUNE 30, 2015**

Clerk	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	120,868	89,728	74.24%	31,140	120,868
Regular Salaries	212,064	145,951	68.82%	66,113	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	16,926	72.20%	6,516	23,442
Benefits	131,793	86,038	65.28%	45,755	131,793
Subtotal	495,448	338,643	68.35%	156,805	495,448
Operating Expenses					
General Operating Expenses	71,497	35,735	49.98%	35,762	45,000
Subtotal	71,497	35,735	49.98%	35,762	45,000
TOTAL	\$566,945	\$374,378	66.03%	\$192,567	\$540,448

TM Neighborhoods	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	170,952	125,976	73.69%	44,976	170,952
Salaries-Salary Adjust Funds	3,552	0	0.00%	3,552	3,552
Overtime	0	261	100.00%	0	300
Taxes	11,782	9,136	77.54%	2,646	11,782
Benefits	71,959	38,526	53.54%	33,433	71,959
Subtotal	258,245	173,898	67.34%	84,607	258,545
Operating Expenses					
General Operating Expenses	37,926	16,046	42.31%	21,880	70,000
Neighborhood Enhancements	121,251	46,251	38.14%	75,000	50,000
Subtotal	159,177	62,297	39.14%	21,880	120,000
TOTAL	\$417,422	\$236,195	56.58%	\$106,487	\$378,545

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

TM Community Relation	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	324,151	225,656	69.61%	98,495	324,151
Salaries-Salary Adjust Funds	6,738	0	0.00%	6,738	6,738
Overtime (1)	3,000	2,617	87.25%	383	3,000
Taxes	23,539	16,335	69.39%	7,204	23,539
Benefits	94,246	65,096	69.07%	29,150	94,246
Subtotal	451,674	309,704	68.57%	141,970	451,674
Operating Expenses					
General Operating Expenses	196,872	80,832	41.06%	116,040	125,000
Subtotal	196,872	80,832	41.06%	116,040	125,000
TOTAL	\$648,546	\$390,536	60.22%	\$258,010	\$576,674

(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 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	134,862	97,858	72.56%	37,004	134,862
Regular Salaries	433,388	312,294	72.06%	121,094	433,388
Salaries-Salary Adjust Funds	11,792	0	0.00%	11,792	11,792
Overtime (1)	0	2,040	100.00%	-2,040	3,500
Comptime Paid (1)	0	2,971	100.00%	-2,971	3,500
Taxes	40,550	29,821	73.54%	10,729	40,550
Benefits	155,616	115,736	74.37%	39,880	155,616
Subtotal	776,208	560,720	72.24%	215,489	783,208
Operating Expenses					
General Operating Expenses	44,672	17,074	38.22%	27,598	26,000
Subtotal	44,672	17,074	38.22%	27,598	26,000
TOTAL	\$820,880	\$577,794	70.39%	\$243,087	\$809,208

(1) Overages due to the community development software implementation which is scheduled to be complete by the end of the fiscal year.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Attorney / Legal Council					
Professional Services	220,320	193,275	87.72%	27,045	215,000
Litigation	130,000	41,471	31.90%	88,529	50,000
Subtotal	350,320	234,746	67.01%	115,574	265,000
TOTAL	\$350,320	\$234,746	67.01%	\$115,574	\$265,000

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Information Systems Department					
Salary and Benefits					
Regular Salaries	789,764	573,410	72.61%	216,354	789,764
Salaries-Salary Adjust Funds	16,257	0	0.00%	16,257	16,257
Overtime	24,000	7,497	31.24%	16,503	15,000
Comptime	0	537	100.00%	-537	900
Taxes	57,247	41,873	73.14%	15,374	57,247
Benefits (1)	218,229	167,353	76.69%	50,876	218,229
Subtotal	1,105,497	790,670	71.52%	314,827	1,097,397
Operating Expenses					
General Operating Expenses	219,800	60,478	27.52%	159,322	200,000
Operational Expenses Over 100K					
Operating Supplies	258,010	185,365	71.84%	72,645	258,010
Repairs & Maintenance (2)	489,623	380,732	77.76%	108,891	489,623
Subtotal	967,433	626,575	64.77%	340,858	747,633
Capital Expenses					
Machinery & Equipment	116,757	97,296	83.33%	19,461	116,757
Hosted Services	80,376	71,895	89.45%	8,481	80,376
Subtotal	197,133	169,191	85.83%	27,942	197,133
TOTAL	\$2,270,063	\$1,586,436	69.89%	\$683,627	\$2,042,163

(1) Overage due to change in insurance elections.

(2) 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 NINE MONTHS ENDING JUNE 30, 2015**

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
HR Administration					
Salary and Benefits					
Regular Salaries	345,106	199,304	57.75%	145,802	300,000
Salaries-Salary Adjust Funds	7,039	0	0.00%	7,039	7,039
Taxes	24,785	13,832	55.81%	10,953	23,000
Benefits	120,727	72,744	60.25%	47,983	120,727
Subtotal	497,657	285,879	57.45%	211,778	450,766
Operating Expenses					
General Operating Expenses	235,396	80,772	34.31%	154,624	130,000
Subtotal	235,396	80,772	34.31%	154,624	130,000
TOTAL	\$733,053	\$366,651	50.02%	\$366,402	\$580,766

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Other General Government					
Operating Expenses					
General Operating Expenses (1)	295,270	255,538	86.54%	39,732	295,270
Operational Expenses Over 100K					
Communications Services	190,696	111,980	58.72%	78,716	190,696
Utility Services	1,669,284	1,078,296	64.60%	590,988	1,669,284
Insurance (2)	655,000	648,119	98.95%	6,881	655,000
Neighborhood Equity	200,000	93,205	46.60%	106,795	130,000
New Business Initiatives	100,000	-	0.00%	100,000	-
Contingency	323,000	-	0.00%	323,000	-
TOTAL	\$3,433,250	\$2,187,138	63.70%	\$1,246,112	\$2,940,250

(1) increase over third quarter expenses due to the payment for FY14 audit services and professional fees for strategic planning services. Should meet year-end projections.

(2) Property and liability insurance payments for the majority of the year are made in the first quarter plus unexpected liability claims payments which required a mid-year amendment. Should meet year-end projections.

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Solid Waste Services					
Garbage Collection (1)	3,108,027	1,845,076	59.36%	1,262,951	3,108,027
Subtotal	3,108,027	1,845,076	59.36%	1,262,951	3,108,027
TOTAL	\$3,108,027	\$1,845,076	59.36%	\$1,262,951	\$3,108,027

(1) Garbage collection actuals falls below 75% due to only seven payments being processed by June 30th. This is due to timing of invoices, otherwise account would be at 75% of projected expenses for the year.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Eng Administration					
Salary and Benefits					
Executive Salaries	137,405	98,657	71.80%	38,748	137,405
Regular Salaries	656,357	486,367	74.10%	169,990	656,357
Salaries-Salary Adjust Funds	16,449	0	0.00%	16,449	16,449
Overtime	17,550	6,880	39.20%	10,670	13,000
Comp Time Paid	0	149	100.00%	-149	200
Taxes	58,129	41,832	71.96%	16,297	58,129
Benefits (1)	249,394	191,671	76.85%	57,723	249,394
Subtotal	1,135,284	825,556	72.72%	309,728	1,130,934
Operating Expenses					
General Operating Expenses	70,713	34,902	49.36%	35,811	55,000
Subtotal	70,713	34,902	49.36%	35,811	55,000
TOTAL	\$1,205,997	\$860,458	71.35%	\$145,837	\$1,185,934

(1) Overage due to change in insurance elections.

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Public Works Department					
Salary and Benefits					
Regular Salaries	1,768,817	1,261,229	71.30%	507,588	1,768,817
Salaries-Salary Adjust Funds	36,565	0	0.00%	36,565	36,565
Overtime	28,800	30,447	105.72%	-1,647	35,000
Comp Time Paid	0	2,110	100.00%	-2,110	800
Holiday Additional Compensation	0	397	100.00%	-397	100
Taxes	129,285	95,448	73.83%	33,837	129,285
Benefits	670,892	439,894	65.57%	230,998	670,892
Subtotal	2,634,359	1,829,525	69.45%	804,834	2,641,459
Operating Expenses					
General Operating Expenses	645,103	384,087	59.54%	261,016	575,000
Operational Expenses Over 100K					
Repairs & Maintenance	317,821	193,781	60.97%	124,040	301,930
Landscape Maintenance	696,859	384,833	55.22%	312,026	625,000
Grounds R&M (1)	169,500	131,525	77.60%	37,975	165,000
Subtotal	1,829,283	1,094,226	59.82%	735,057	1,666,930
Capital Expenses					
Machinery & Equipment	131,987	121,507	92.06%	10,480	121,507
Subtotal	131,987	121,507	92.06%	10,480	121,507
TOTAL	\$4,595,629	\$3,045,258	66.26%	\$1,550,371	\$4,429,896

(1) 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 NINE MONTHS ENDING JUNE 30, 2015**

Planning and Zoning Department	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	132,719	94,517	71.22%	38,202	132,719
Regular Salaries	752,222	564,525	75.05%	187,697	752,222
Salaries-Salary Adjust Funds	18,226	0	0.00%	18,226	18,226
Overtime	500	373	100.00%	127	400
Comp Time Paid	0	814	100.00%	-814	-
Taxes	63,240	47,491	75.10%	15,749	63,240
Benefits	259,804	191,689	73.78%	68,115	259,804
Subtotal	1,226,711	899,408	73.32%	327,303	1,226,611
Operating Expenses					
General Operating Expenses	116,515	56,912	48.85%	59,603	78,000
Subtotal	116,515	56,912	48.85%	59,603	78,000
TOTAL	\$1,343,226	\$956,320	71.20%	\$386,906	\$1,304,611

Police Code Compliance Inspect	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	380,254	276,886	72.82%	103,368	380,254
Salaries-Salary Adjust Funds	7,832	0	0.00%	7,832	7,832
Overtime	3,000	167	5.57%	2,833	3,000
Comp Time Paid	2,000	2,205	110.26%	-205	2,000
Taxes	27,162	20,150	74.18%	7,012	27,162
Benefits	141,815	89,920	63.41%	51,895	141,815
Subtotal	562,063	389,329	69.27%	172,734	562,063
Operating Expenses					
General Operating Expenses	105,700	44,588	42.18%	61,112	75,000
Subtotal	105,700	44,588	42.18%	61,112	75,000
Capital Expenses					
Machinery & Equipment	19,680	19,631	99.75%	49	19,631
Subtotal	19,680	19,631	99.75%	49	19,631
TOTAL	\$687,443	\$453,548	65.98%	\$233,895	\$656,694

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

Bus Dev Administration	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	108,628	78,822	72.56%	29,806	108,628
Regular Salaries	89,912	66,088	73.50%	23,824	89,912
Salaries-Salary Adjust Funds	6,445	0	0.00%	6,445	6,445
Comp Time Paid	0	233	100.00%	-233	
Taxes	13,524	9,676	71.55%	3,848	13,524
Benefits	67,327	49,649	73.74%	17,678	67,327
Subtotal	285,836	204,467	71.53%	81,369	285,836
Operating Expenses					
General Operating Expenses	41,639	2,266	5.44%	39,373	20,820
Subtotal	41,639	2,266	5.44%	39,373	20,820
TOTAL	\$327,475	\$206,733	63.13%	\$120,742	\$306,656

Bus Dev Business Tax Receipts	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	111,765	80,359	71.90%	31,406	111,765
Comp Time Paid	0	504	100.00%	0	550
Taxes	7,582	5,313	70.07%	2,269	7,582
Benefits	53,509	38,295	71.57%	15,214	53,509
Subtotal	172,856	124,471	72.01%	48,385	173,406
Operating Expenses					
General Operating Expenses	13,735	8,938	65.07%	4,797	13,735
Subtotal	13,735	8,938	65.07%	4,797	13,735
TOTAL	\$186,591	\$133,409	71.50%	\$24,352	\$187,141

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

Police Department	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	142,968	100,206	70.09%	42,762	142,968
Regular Salaries	8,772,100	6,221,582	70.92%	2,550,518	8,772,100
Salaries-Salary Adjust Funds	214,286	0	0.00%	214,286	214,286
Overtime (1)	319,343	332,017	103.97%	-12,674	319,343
Comp Time Paid (1)	175,000	77,542	44.31%	97,458	175,000
Holiday Additional Compensation (1)	173,843	113,836	65.48%	60,007	173,843
Special Pay	96,780	81,032	83.73%	15,748	96,780
Taxes	698,483	502,115	71.89%	196,368	698,483
Benefits	5,131,296	3,275,353	63.83%	1,855,943	5,131,296
Subtotal	15,724,099	10,703,684	68.07%	5,020,415	15,724,099
Operating Expenses					
General Operating Expenses	582,407	350,188	60.13%	232,219	582,407
Operational Expenses Over 100K					
Other Contractual Service (2)	173,084	137,643	79.52%	35,441	173,084
Regional Communications	1,623,140	1,153,539	71.07%	469,601	1,623,140
Vehicle R&M (3)	154,750	126,591	81.80%	28,159	154,750
Operating Supplies	174,768	105,687	60.47%	69,081	174,768
Gas Oil & Lube	407,373	196,322	48.19%	211,051	366,636
Books Dues Pubs Etc. (4)	149,264	134,174	89.89%	15,090	119,411
Subtotal	3,264,786	2,204,145	67.51%	1,060,642	2,611,789
Capital Expenses					
Machinery & Equipment	166,214	111,747	67.23%	54,467	166,214
Subtotal	166,214	111,747	67.23%	54,467	166,214
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	\$19,230,699	\$13,019,576	67.70%	\$6,211,123	\$18,502,102

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

(2) Encumbered \$157,883 at the beginning of the fiscal year for school crossing guards. Should meet year-end projections.

(3) In addition to routine maintenance there have been a few larger unforeseen expenditures including repairing the braking system on the Emergency Rescue and Response vehicle, repair of engines for one of the department vessels, and repair of a police vehicle damaged in an accident.

(4) 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 NINE MONTHS ENDING JUNE 30, 2015**

Recreation Department	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	27,157	19,359	71.29%	7,798	27,157
Regular Salaries	889,451	512,514	57.62%	376,937	889,451
Salaries-Salary Adjust Funds	19,282	0	0.00%	19,282	19,282
Overtime	40,500	10,444	25.79%	30,056	40,500
Comp Time Paid (1)	1,000	7,116	711.60%	-6,116	1,000
Holiday Additional Compensation (1)	2,100	2,959	140.90%	-859	2,100
Taxes	70,594	39,910	56.53%	30,684	70,594
Benefits	232,504	160,757	69.14%	71,747	232,504
Subtotal	1,282,588	753,059	58.71%	529,529	1,282,588
Operating Expenses					
General Operating Expenses	409,635	270,932	66.14%	138,703	348,190
Operational Expenses Over 100K					
Recreation Programs	549,470	397,707	72.38%	151,763	549,470
Subtotal	959,105	668,639	69.71%	290,466	897,660
Capital Expenses					
Machinery & Equipment	16,000	0	0.00%	16,000	16,000
Subtotal	16,000	0	0.00%	16,000	16,000
TOTAL	\$2,257,693	\$1,421,699	62.97%	\$835,994	\$2,196,248

(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 75% third quarter projection. The combined totals should meet year end projections.

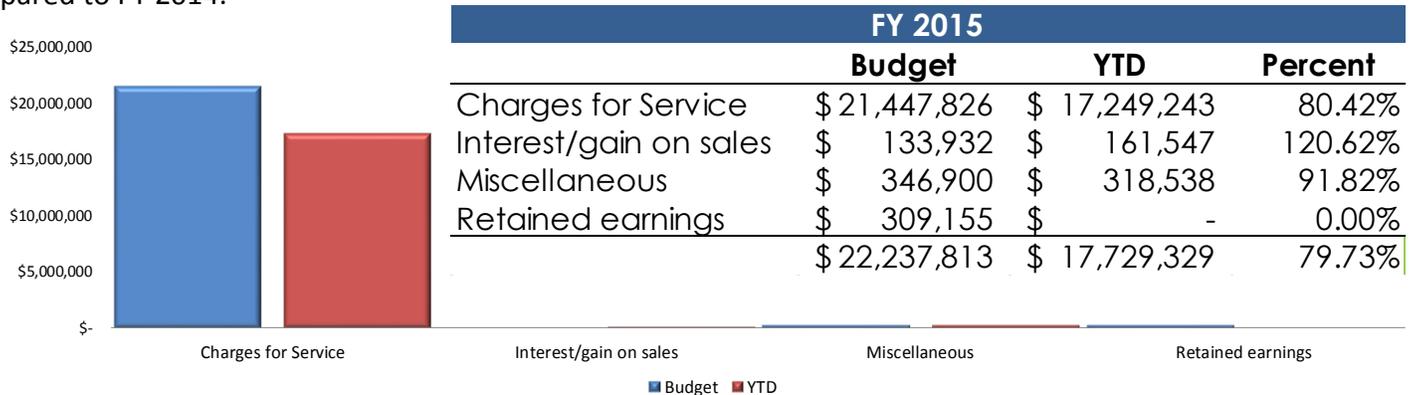
General Fund: Budget - Vs. - Actual

TOWN OF JUPITER - WATER FUND

REVENUE

FOR THE NINE MONTHS ENDING JUNE 30, 2015

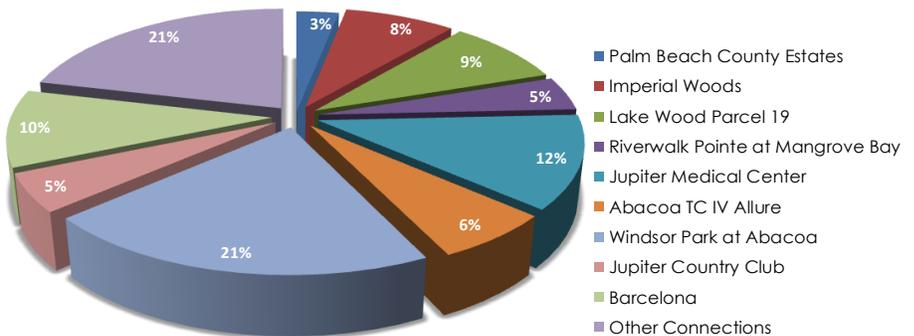
Over all water revenues for the third quarter of FY 2015 have increased \$524 thousand (3.04%) when compared to this same time last year. The primary reason for the increase is attributed to larger commercial connection fee activity that occurred in FY 2014. There was a 6.11% increase in retail sales revenue when compared to FY 2014.



Large Project Related Revenues:

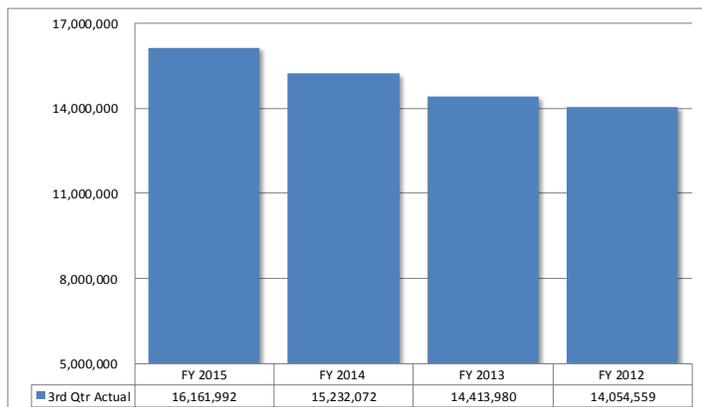
Capital Contributions & Connection Fees

Project	YTD
Palm Beach County Estates	76,588
Imperial Woods	201,953
Lake Wood Parcel 19	216,490
Riverwalk Pointe at Mangrove Bay	112,683
Jupiter Medical Center	306,935
Abacoa TC IV Allure	158,229
Windsor Park at Abacoa	518,639
Jupiter Country Club	126,043
Barcelona	254,864
Other Connections	532,401
Total	2,504,825



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 nine months into FY 2015, water sales revenue is at 16.1 million or 6.11% over this same time last year.

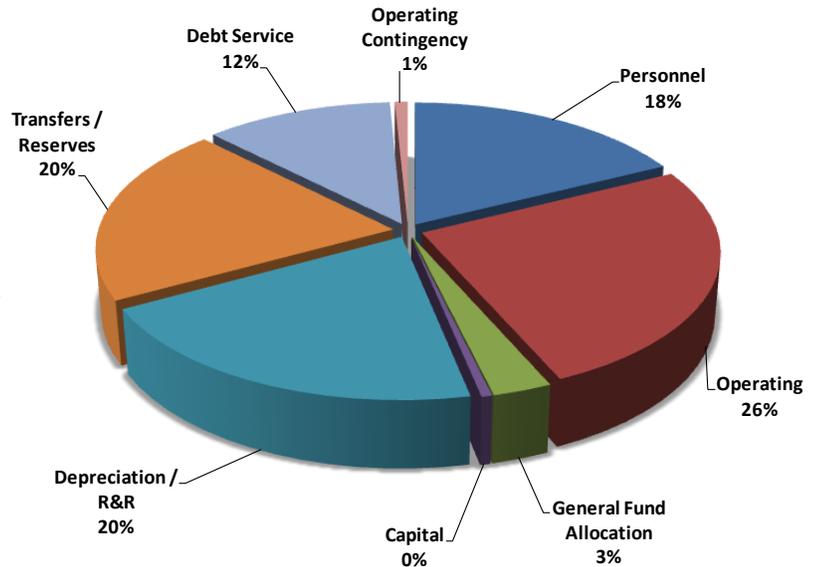


Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	1,634,105	1,778,473	1,491,750	1,526,942
November	1,765,732	1,331,115	1,592,824	1,536,644
December	1,771,648	1,957,665	1,575,807	1,555,940
January	1,847,468	1,861,119	1,662,083	1,637,938
February	1,765,269	1,546,309	1,617,241	1,604,034
March	1,763,296	1,501,492	1,607,781	1,584,548
April	1,883,404	1,681,308	1,657,956	1,639,903
May	1,861,037	1,784,937	1,760,817	1,444,837
June	1,870,033	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	16,161,992	20,202,286	19,240,117	18,895,494

Water Fund: Revenue

TOWN OF JUPITER - WATER FUND EXPENSE FOR THE NINE MONTHS ENDING JUNE 30, 2015

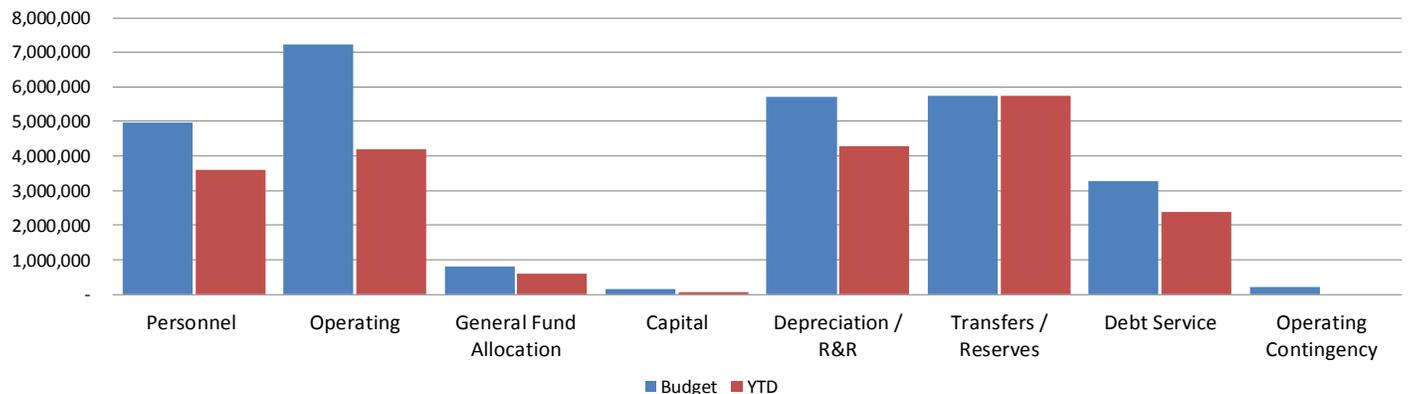
Overall Water Fund operating expenses for the third quarter of FY 2015 are slightly more than quarterly estimates. Year to date personnel services are slightly below 75% for the third quarter and over all expenses below 75% at 70.21% which does not include transfers and reserve or operating contingency balances.



Budgeted Expenses by Category:

	Budget	YTD	Percent
Personnel	4,960,272	3,612,981	72.84%
Operating	7,225,748	4,210,808	58.28%
General Fund Allocation	796,350	597,263	75.00%
Capital	143,056	71,323	49.86%
Depreciation / R&R	5,709,955	4,282,466	75.00%
Transfers / Reserves	5,747,725	5,747,725	100.00%
Debt Service	3,283,883	2,392,597	72.86%
Operating Contingency	224,050	-	0.00%
Total	28,091,039	20,915,163	74.45%

Water Fund expenses increased by \$198 thousand or (1.31%) when compared to FY 2014 during this same time period primarily due to R&M costs at the water plant.



TOWN OF JUPITER - WATER FUND BUDGET - Vs. - ACTUAL FOR THE NINE MONTHS ENDING JUNE 30, 2015

	FY 2015					FY 2014				
	Original Budget	Revised Budget	Actual	Percent YR. End Est.		Original Budget	Revised Budget	Actual	Percent	
REVENUES										
Charges for service	\$ 21,447,826	\$ 21,447,826	\$ 17,249,243	80.42%	\$ 21,447,826	\$ 20,585,472	\$ 20,585,472	\$ 16,477,869	80.05%	
Interest/gain on sales	133,932	133,932	161,547	120.62%	133,932	115,715	115,715	111,226	96.12%	
Miscellaneous	346,900	354,079	318,538	91.82%	346,900	318,400	318,400	306,142	96.15%	
Retained earnings	309,155	407,477	-	0.00%	309,155	850,960	1,035,363	310,548	36.49%	
Total	\$22,237,813	\$22,343,314	\$17,729,329	79.73%	\$ 22,237,813	\$21,870,547	\$22,054,950	\$17,205,785	78.67%	
EXPENSES										
Administration	\$ 3,009,658	\$ 3,013,431	\$ 2,115,097	70.28%	2,447,695	\$ 2,505,474	\$ 2,467,366	\$ 1,917,453	76.53%	
Supply / Treatment	7,263,480	7,319,152	4,718,303	64.96%	6,963,723	7,527,619	7,627,394	4,754,985	63.17%	
Transmission / Distribution	1,824,487	1,996,493	1,260,800	69.10%	1,956,951	1,757,619	1,890,537	1,266,351	72.05%	
Cost Allocation - General Fund	796,350	796,350	597,263	75.00%	796,350	796,350	796,350	597,263	75.00%	
Depreciation / R & R	5,709,955	5,709,955	4,282,466	75.00%	5,709,955	5,687,117	5,687,117	4,265,338	75.00%	
Transfers / Reserves	-	-	-	0.00%	-	21,750	21,750	21,750	0.00%	
Debt Service	3,283,883	3,283,883	2,392,597	72.86%	3,280,883	3,246,368	3,246,368	2,345,232	72.24%	
Total	\$21,887,813	\$22,119,264	\$15,366,526	70.21%	\$ 21,155,557	\$21,542,297	\$21,736,882	\$15,168,372	70.41%	
Operating Contingency:	\$ 350,000	\$ 224,050	\$ -			\$ 350,000	\$ 318,068	\$ -		

ANALYSIS OF FUNDS AVAILABLE FOR R&R (Excluding retained earnings):

	Original Projection	Revised Projection	2015 3rd Qrt.	Year-End Projection
Revenue	\$ 21,928,658	\$ 21,935,837	\$ 17,729,329	\$ 21,928,658
Less: Total Expenses	(22,237,813)	(22,343,314)	(15,366,526)	(21,155,557)
Plus: Depreciation	5,709,955	5,709,955	4,282,466	5,709,955
AVAILABLE FOR R&R	\$ 5,400,800	\$ 5,302,478	\$ 6,645,269	\$ 6,483,056
Capitalized Salaries	218,700	218,700	-	218,700

Water Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - WATER FUND
BUDGET - Vs. - ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

Water / Admin	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Executive Salaries	143,093	103,857	72.58%	39,236	143,093
Regular Salaries	794,891	669,010	84.16%	125,881	794,891
Salaries - Salary Adjustment Funds	71,645	0	0.00%	71,645	71,645
Overtime	20,010	6,471	32.34%	13,539	20,010
Comp Time Paid	0	425	100.00%	0	400
Taxes	77,111	55,354	71.78%	21,757	77,111
Benefits	334,472	241,906	72.32%	92,566	334,472
Subtotal	1,441,222	1,077,023	74.73%	364,624	1,441,622
Operating Expenses					
General Operating Expenses	353,907	85,814	24.25%	268,093	318,516
Operational Expenses Over 100K					
Professional Services	114,529	47,480	41.46%	67,049	
Other Contractual Services (1)	181,400	138,516	76.36%	42,884	168,702
Postage & Freight	130,174	65,483	50.30%	64,691	121,062
Insurance (2)	461,371	346,861	75.18%	114,510	461,371
Repairs & Maintenance	216,828	97,071	44.77%	119,757	140,938
Credit Card Processing Fee's	114,000	57,761	50.67%	56,239	114,000
Subtotal	1,572,209	838,985	53.36%	733,224	1,006,073
Cost Allocation Gen Fund	796,350	597,263	75.00%	199,087	796,350
Subtotal	796,350	597,263	75.00%	199,087	796,350
TOTAL	\$3,809,781	\$2,513,272	65.97%	\$1,296,935	\$3,244,045

(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 NINE MONTHS ENDING JUNE 30, 2015**

Water / Plant	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	1,558,046	1,194,381	76.66%	363,665	1,558,046
Overtime	66,229	49,802	75.20%	16,427	66,229
Comp Time Paid	0	58	100.00%	-58	
Holiday Additional Compensation (1)	18,590	16,779	90.26%	1,811	18,590
Taxes	124,896	90,065	72.11%	34,831	124,896
Benefits	595,692	421,169	70.70%	174,523	595,692
Subtotal	2,363,453	1,772,253	74.99%	591,200	2,363,453
Operating Expenses					
General Operating Expenses	396,841	212,188	53.47%	184,653	357,157
Operational Expenses Over 100K					
Professional Services	243,525	134,363	55.17%	109,162	231,349
Utility Services	1,988,784	1,290,538	64.89%	698,246	1,968,896
Repairs & Maintenance	814,496	441,727	54.23%	372,769	733,046
Wells R&M	119,200	27,324	22.92%	91,876	101,320
Operating Supplies (2)	125,125	92,952	74.29%	32,173	118,869
RO Chemicals	298,821	228,872	76.59%	69,949	295,833
RO Concentrate Treatment	280,160	156,672	55.92%	123,488	196,112
RO Odor Control	170,189	111,480	65.50%	58,709	153,170
Nano Filtration Chemicals	268,139	140,229	52.30%	127,910	241,325
Nano Odor Control	157,419	86,586	55.00%	70,833	110,193
Subtotal	4,862,699	2,922,931	60.11%	1,939,768	4,507,270
Capital Expenses					
Equipment	53,000	23,119	43.62%	29,881	53,000
Vehicles	40,000	0	0.00%	40,000	40,000
Subtotal	93,000	23,119	0.00%	69,881	93,000
TOTAL	\$7,319,152	\$4,718,303	64.47%	\$2,600,849	\$6,963,723

(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 NINE MONTHS ENDING JUNE 30, 2015**

Water / Field	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	730,969	471,500	64.50%	259,469	730,969
Overtime (1)	40,000	55,119	137.80%	-15,119	40,000
Comp time paid	0	155	100.00%	-155	
Holiday Additional Compensation	1,000	87	8.70%	913	1,000
Taxes	54,629	37,708	69.03%	16,921	54,629
Benefits	328,999	199,135	60.53%	129,864	328,999
Subtotal	1,155,597	763,705	66.09%	391,892	1,155,597
Operating Expenses					
General Operating Expenses	344,990	135,260	39.21%	209,730	327,741
Operational Expenses Over 100K					
Repairs & Maintenance	445,850	313,632	70.34%	132,218	423,558
Subtotal	790,840	448,892	56.76%	341,948	751,298
Capital Expenses					
Vehicles	50,056	48,204	96.30%	1,852	50,056
Furniture & Fixtures	0	0	0.00%	0	-
Subtotal	50,056	48,204	96.30%	1,852	50,056
TOTAL	\$1,996,493	\$1,260,800	63.15%	\$735,693	\$1,956,951

(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.

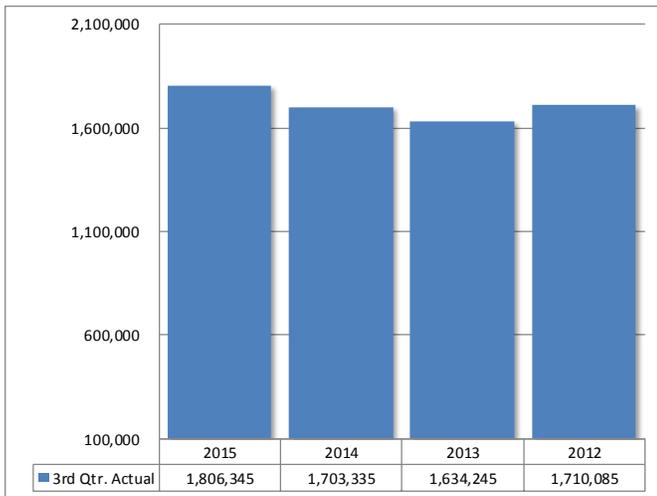
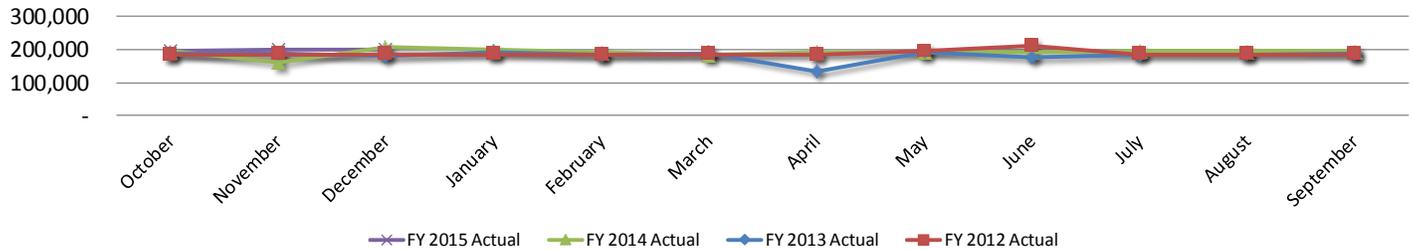
Water / Other	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Depreciation / R&R					
Depreciation	5,709,955	4,282,466	75.00%	1,427,489	5,709,955
Subtotal	5,709,955	4,282,466	75.00%	1,427,489	5,709,955
Transfers / Reserves					
Trf To-Water R&R	5,731,975	5,731,975	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	224,050	0	0.00%	224,050	125,000
Subtotal	224,050	0	0.00%	224,050	125,000
Debt Service					
Principal	2,460,000	1,845,000	75.00%	615,000	2,460,000
Interest	730,129	547,597	75.00%	182,532	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	2,392,597	72.86%	891,286	3,280,883
TOTAL	\$14,965,613	\$12,422,788	83.01%	\$2,542,825	\$14,863,563

Water Fund: Budget - Vs. - Actual

TOWN OF JUPITER - STORMWATER FUND REVENUES FOR THE NINE MONTHS ENDING JUNE 30, 2015

Overall the Town's stormwater utility revenues at the end of the third quarter is slightly over 75% of budgetary estimates due to stormwater fees revenues.

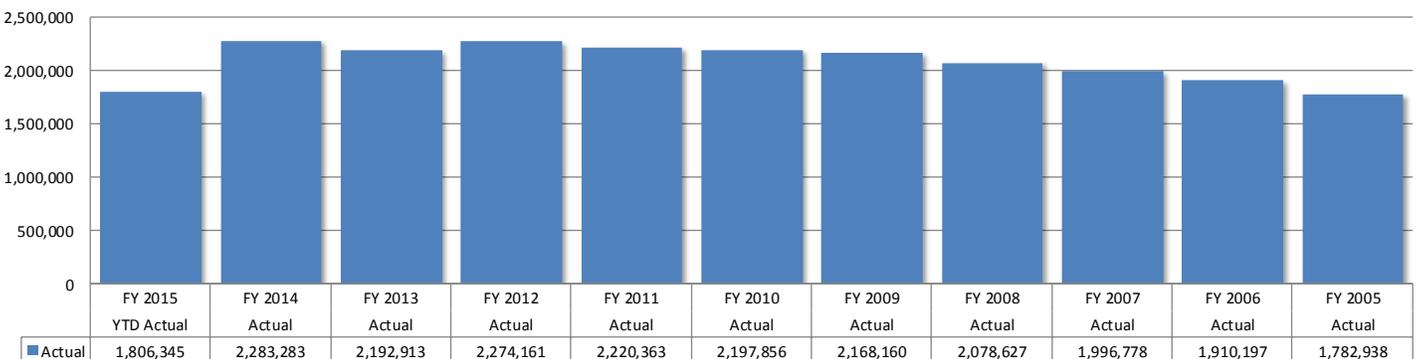
Stormwater Charges



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	202,285	191,751	134,303	185,143
May	201,351	191,447	195,623	196,429
June	201,316	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	1,806,345	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.

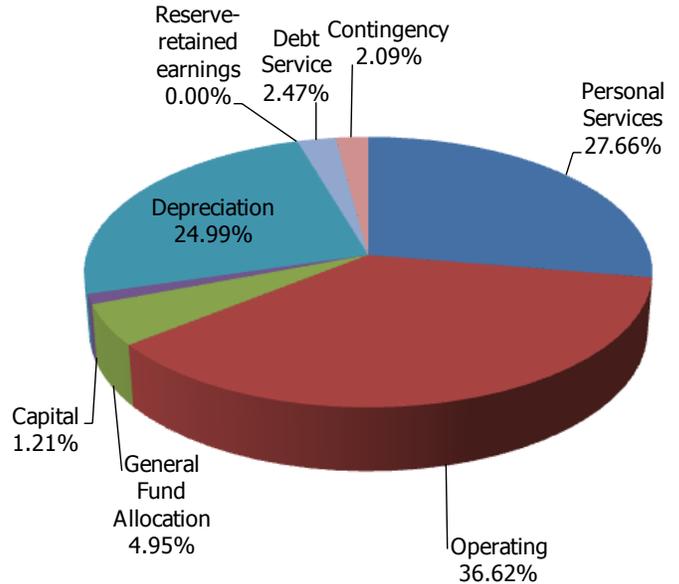


Stormwater Fund: Revenue

TOWN OF JUPITER - STORMWATER FUND EXPENSES FOR THE NINE MONTHS ENDING JUNE 30, 2015

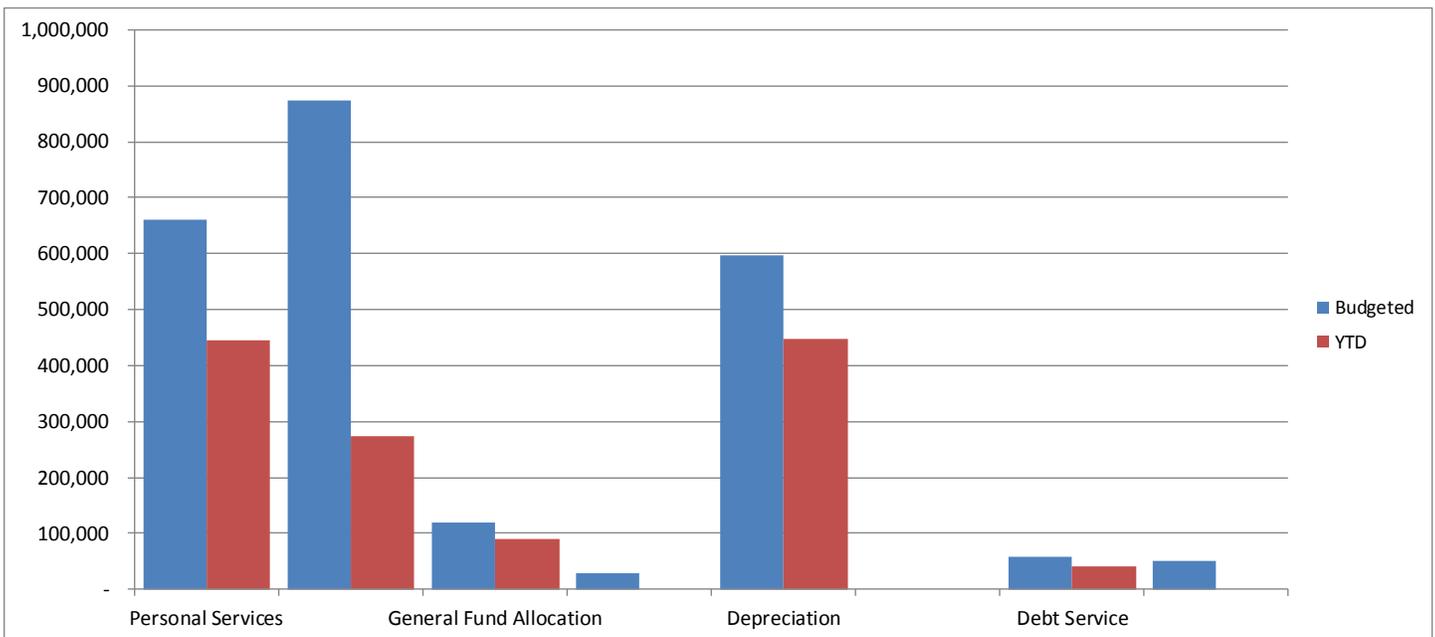
Expenses for the stormwater utility total just over \$1.2 million or 54.27% of budget in the third quarter of 2015. The primary expenses that have occurred in the third quarter outside of salaries and capital costs include items such as debt service costs, depreciation, repairs and maintenance, general operating expenses and permit fees.

Budgeted Expenses By Category



Category	FY 2015 Budgeted	YTD	Percent
Personal Services	660,098	445,474	67.49%
Operating	874,121	273,267	31.26%
General Fund Allocation	118,100	88,575	75.00%
Capital	29,000	-	0.00%
Depreciation	596,563	447,422	75.00%
Reserve-retained earnings	-	-	0.00%
Debt Service	59,000	40,682	68.95%
Contingency	50,000	-	0.00%
Total	2,386,882	1,295,421	54.27%

Expenses: Year to Date Comparison



Stormwater Fund: Expenses

TOWN OF JUPITER - STORMWATER FUND BUDGET - Vs.- ACTUAL FOR THE NINE MONTHS ENDING JUNE 30, 2015 & 2014

	FY 2015					FY 2014			
	Original Budget	Revised Budget	Actual	Percent	YR-End Estimate	Original Budget	Revised Budget	Actual	Percent
REVENUES									
Stormwater Fees	2,373,479	2,373,479	\$ 1,819,654	76.67%	2,397,214	2,260,129	2,260,129	1,727,587	76.44%
Interest & miscellaneous	1,560	1,560	10,441	669.31%	15,600	5,544	5,544	564	10.17%
Retained earnings	11,843	11,843	-	0.00%	-	-	-	-	0.00%
Total	\$ 2,386,882	\$ 2,386,882	\$ 1,830,095	76.67%	2,412,814	\$ 2,265,673	\$ 2,265,673	\$ 1,728,151	76.28%
EXPENSES									
Administration	434,862	443,341	267,569	61.53%	439,375	317,240	409,108	277,549	87.49%
Field	1,128,357	1,119,878	451,172	39.98%	1,065,812	1,012,288	1,024,375	542,561	53.60%
Cost Allocation - General Fund	118,100	118,100	88,575	75.00%	118,100	118,100	118,100	88,575	75.00%
Depreciation / R & R	596,563	596,563	447,422	75.00%	584,632	582,859	582,859	437,144	75.00%
Reserve-retained earnings	-	-	-	0.00%	-	125,186	22,599	-	0.00%
Debt Service	59,000	59,000	40,682	68.95%	59,000	60,000	60,000	54,256	90.43%
Total	\$ 2,336,882	\$ 2,336,882	\$ 1,295,421	55.43%	\$ 2,266,919	\$ 2,215,673	\$ 2,217,041	\$ 1,400,085	63.19%
Operating Contingency:	\$ 50,000	\$ 50,000	\$ -			\$ 50,000	\$ 48,632	\$ -	

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

	Original Projection	Revised Projection	2015 2nd Qtr.	2015 Yr-End Est.
Revenue	\$ 2,375,039	\$ 2,375,039	\$ 1,830,095	\$ 2,412,814
Less: Expenses	\$(2,386,882)	\$(2,386,882)	\$(1,295,421)	\$(2,266,919)
Plus: Depreciation	596,563	596,563	447,422	584,632
AVAILABLE FOR R&R	\$ 584,720	\$ 584,720	\$ 982,096	\$ 730,527
Capitalized Salaries	-	-	-	-

Stormwater Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - STORMWATER FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

Stormwater / Admin	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	159,853	119,325	74.65%	40,528	159,853
Salaries-Salary Adjust Funds	8,562	0	0.00%	8,562	8,562
Overtime	8,010	107	1.34%	7,903	8,010
Comptime Paid	0	79			
Taxes	12,076	8,273	68.51%	3,803	12,076
Benefits (1)	56,541	44,709	79.07%	11,832	56,541
Subtotal	245,042	172,494	70.39%	72,548	245,042
Operating Expenses					
General Operating Expenses	198,299	95,075	47.95%	103,224	194,333
Operational Expenses Over 100K					
Cost Allocation General Fund	118,100	88,575	75.00%	29,525	118,100
Subtotal	316,399	183,650	58.04%	132,749	312,433
TOTAL	\$561,441	\$356,144	63.43%	\$205,297	\$557,475

(1) Overage due to change in insurance elections.

Stormwater / Field	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	258,939	179,388	69.28%	79,551	258,939
Overtime	3,300	1,620	49.09%	1,680	3,300
Taxes	18,071	13,179	72.93%	4,892	18,071
Benefits	134,746	78,793	58.48%	55,953	134,746
Subtotal	415,056	272,980	65.77%	142,076	415,056
Operating Expenses					
General Operating Expenses	162,801	70,998	43.61%	91,803	149,777
Operational Expenses Over 100K					
Repairs & Maintenance	513,021	107,194	20.89%	405,827	471,979
Subtotal	675,822	178,192	26.37%	497,630	621,756
Capital Expenses					
Vehicles	29,000	0	0.00%	29,000	29,000
Subtotal	29,000	0	0.00%	29,000	29,000
TOTAL	\$1,119,878	\$451,172	40.29%	\$668,706	\$1,065,812

Stormwater Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - STORMWATER FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

Stormwater / Other		FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Depreciation / R&R						
Depreciation		596,563	447,422	75.00%	149,141	584,632
	Subtotal	596,563	447,422	75.00%	149,141	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	40,500	75.00%	13,500	54,000
Interest		5,000	182	3.64%	4,818	5,000
	Subtotal	59,000	40,682	68.95%	18,318	59,000
	TOTAL	\$1,256,715	\$1,039,256	82.70%	\$217,459	\$1,194,784

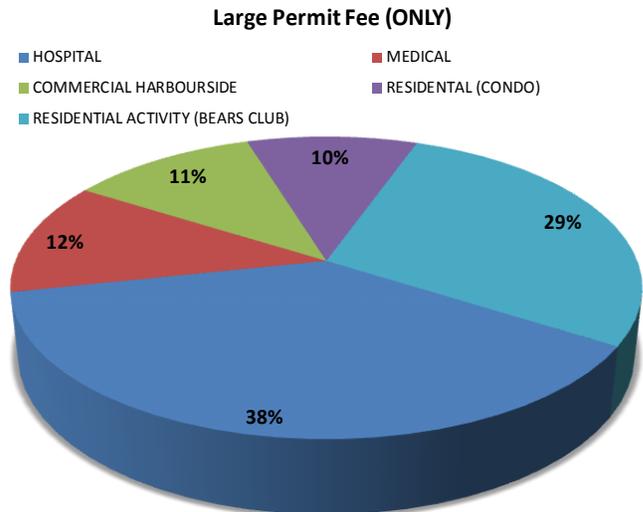
Stormwater Fund: Budget - Vs. - Actual

TOWN OF JUPITER - BUILDING ENTERPRISE FUND REVENUES

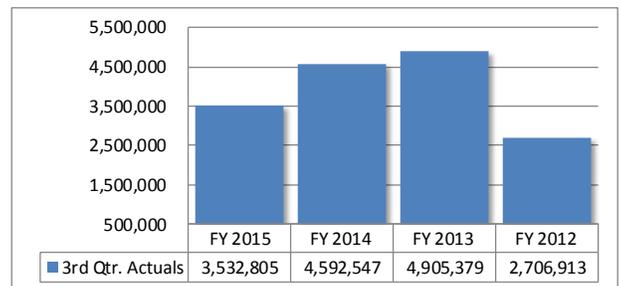
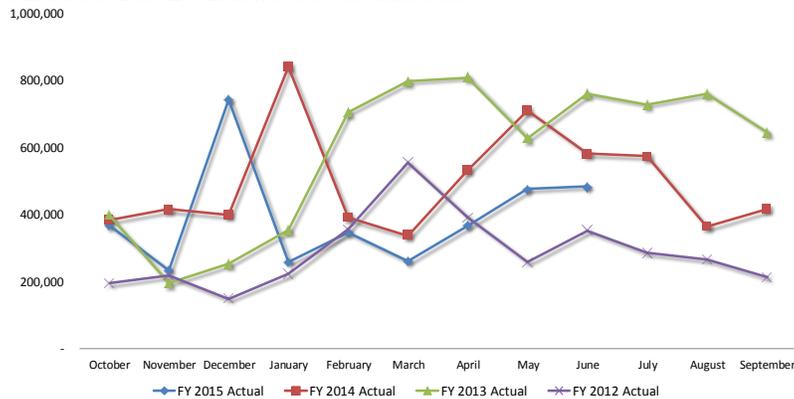
FOR THE NINE MONTHS ENDING JUNE 30, 2015

Building permit revenues continue to exceed projected budgetary levels. With 75% of the fiscal year complete, permit revenue is just over \$3.5 million or 95.8% of budget. Below is a chart comparing previous fiscal years third quarter performance to FY 2015.

ACTIVITY	PERMIT FEE (ONLY)
HOSPITAL	\$ 80,000
MEDICAL	\$ 25,667
COMMERCIAL HARBOURSIDE	\$ 24,000
RESIDENTIAL (CONDO)	\$ 21,908
RESIDENTIAL ACTIVITY (BEARS CLUB)	\$ 60,000



YEAR TO DATE PERMIT COMPARISON:

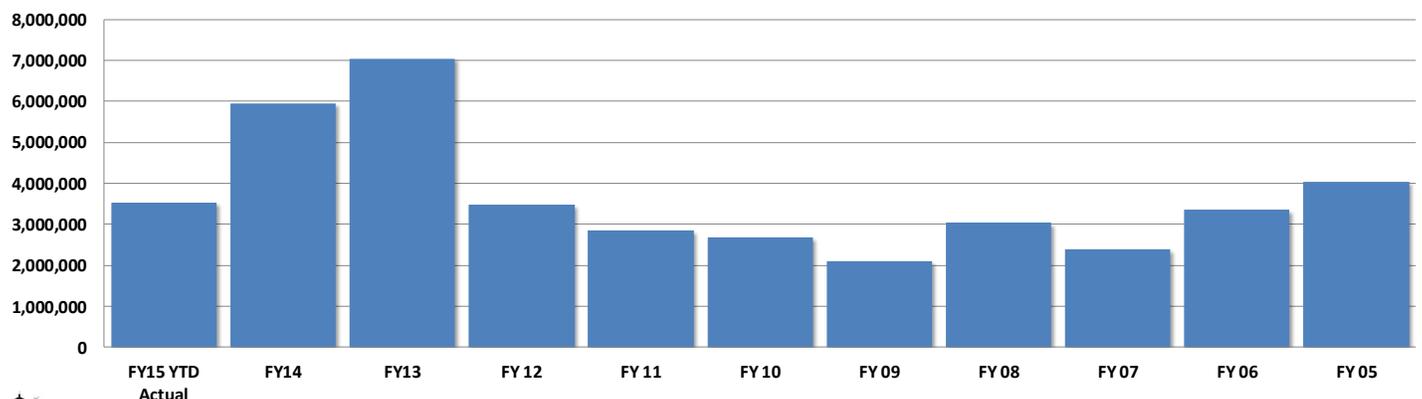


HISTORICAL PERMIT FEE REVENUES:

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.

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	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	365,885	532,393	810,552	393,009
May	475,166	710,149	627,929	259,383
June	483,447	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	3,532,805	5,946,700	7,041,807	3,473,508

10 YR. Historical Building Permit Activity

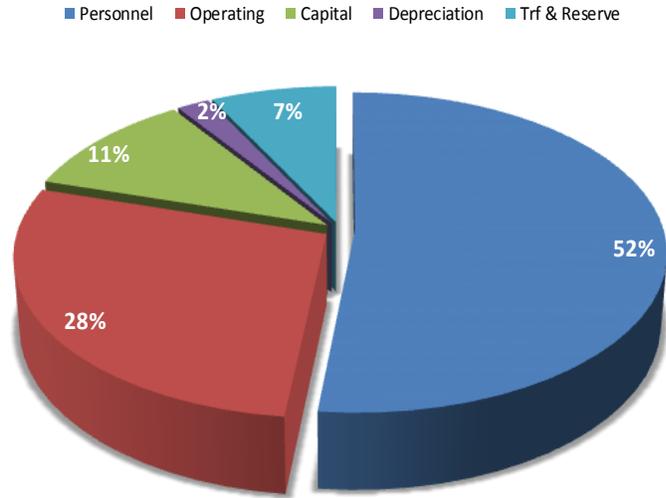


Building Fund: Revenue

TOWN OF JUPITER - BUILDING ENTERPRISE EXPENSES FOR THE NINE MONTHS ENDING JUNE 30, 2015

The total Building Fund revised budgeted expenditures for FY 2015 are 4,001,362. Of this amount, \$2,071,642, or 52%, is related to personnel costs. The data represented below gives a snapshot of Building Fund expenses as of June 30, 2015 by category. At the end of the third quarter the Building Fund has expended 57.15% of its budget.

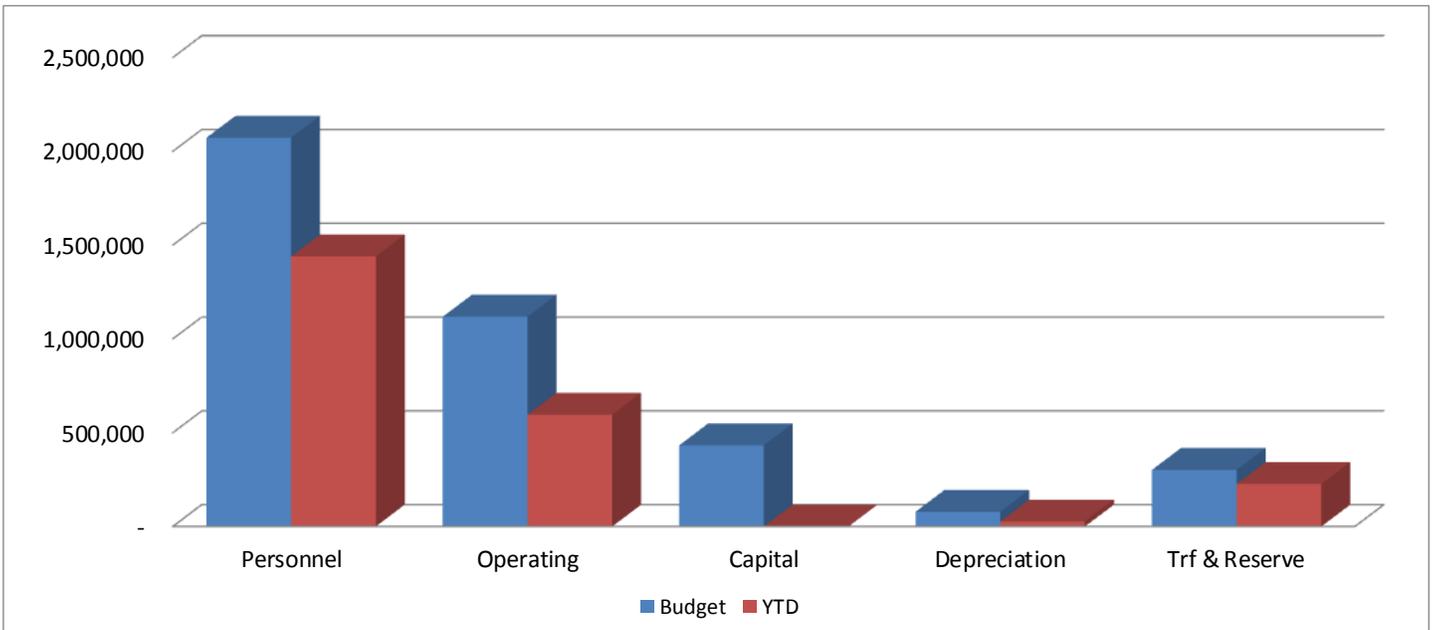
Budgeted Expenses by Category



	Budget	YTD	Percent
Personnel	2,071,643	1,439,300	69.48%
Operating	1,118,113	595,303	53.24%
Capital	432,123	-	0.00%
Depreciation	78,110	26,281	33.65%
Trf & Reserve	301,373	226,030	75.00%
Total	\$ 4,001,362	\$ 2,286,914	57.15%

The year to date comparison indicates that the Building Fund is operating below 75% of year to date estimates at 57.15% respectively. Building Fund expenses decreased \$148 thousand or (6.09%) less than this time last year. One of the largest expenditures outside of personnel expenses that are anticipated to increase as the fund heads into the fourth 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 NINE MONTHS ENDING JUNE 30, 2015 AND 2014**

REVENUES	FY15					FY14			
	Original Budget	Revised Budget	Actual	Percent	YR-End Estimate	Original Budget	Revised Budget	Actual	Percent
Building Permits	3,517,542	3,517,542	3,371,971	95.86%	3,520,000	3,108,900	3,378,900	4,736,731	152.36%
Charges for service	15	15	132	876.67%	150	-	-	5	0.00%
Interest	11,000	11,000	26,753	243.21%	29,000	11,257	11,257	8,704	77.32%
Miscellaneous	-	-	600	0.00%	700	-	-	390	100.00%
Transfers	68,250	68,250	51,188	75.00%	68,250	94,250	94,250	94,250	100.00%
Retained earnings	13,949	404,558	-	0.00%	-	-	629,986	-	0.00%
Total	\$ 3,610,756	\$4,001,365	\$ 3,450,643	86.24%	\$ 3,618,100	\$3,214,407	\$4,114,393	\$ 4,840,080	150.57%
EXPENDITURES									
Administration	1,178,179	1,200,489	835,458	69.59%	1,173,749	1,253,340	1,272,835	880,059	70.22%
Inspections	987,873	984,763	661,481	67.17%	828,346	556,278	826,278	539,942	97.06%
Permitting	281,438	266,435	166,810	62.61%	264,629	326,780	1,283,891	567,146	173.56%
Plan Review	623,053	994,462	289,316	29.09%	482,932	672,655	326,035	193,067	28.70%
Support Services	490,213	505,213	307,567	60.88%	488,502	311,854	311,854	255,264	81.85%
Depreciation	50,000	50,000	26,281	52.56%	50,000	93,500	93,500	-	0.00%
Total	\$ 3,610,756	\$4,001,362	\$ 2,286,914	57.15%	\$ 3,288,158	\$3,214,407	\$4,114,393	\$ 2,435,478	75.77%

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Building Administration					
Salary and Benefits					
Executive Salaries	122,299	89,786	73.42%	32,513	122,299
Regular Salaries	283,071	201,756	71.27%	81,315	283,071
Salaries-Salary Adjust Funds	29,544	0	0.00%	29,544	29,544
Overtime (1)	1,000	803	80.33%	197	1,000
Comp Time Paid (1)	0	853	100.00%	-853	1,000
Taxes	28,611	20,887	73.00%	7,724	28,611
Benefits	150,185	106,621	70.99%	43,564	150,185
Subtotal	614,710	420,705	68.44%	194,005	615,710
Operating Expenses					
General Operating Expenses	256,296	188,723	73.63%	67,573	230,666
Subtotal	256,296	188,723	73.63%	67,573	230,666
Capital Expenses					
Depreciation	50,000	0	0.00%	50,000	50,000
Machinery & Equipment	28,110	26,281	93.49%	1,829	26,000
Subtotal	78,110	26,281	33.65%	51,829	76,000
Cost Allocation Gen Fund	301,373	226,030	75.00%	75,343	301,373
Subtotal	301,373	226,030	75.00%	75,343	301,373
TOTAL	\$1,250,489	\$861,739	68.91%	\$388,750	\$1,223,749

(1) Overage due to training and seminars.

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Building Inspections					
Salary and Benefits					
Regular Salaries	281,266	206,112	73.28%	75,154	281,266
Overtime (1)	1,000	1,884	188.40%	-884	1,000
Comp Time Paid (1)	0	2,589	100.00%	-2,589	2,900
Taxes	20,541	15,076	73.39%	5,465	20,541
Benefits	97,639	78,733	80.64%	18,906	97,639
Subtotal	400,446	304,394	76.01%	96,052	403,346
Operating Expenses					
General Operating Expenses	87,427	22,467	25.70%	64,960	69,942
Operational Expenses Over 100K					
Other Contractual Service	496,890	334,620	67.34%	162,270	425,000
Subtotal	584,317	357,087	61.11%	227,230	425,000
TOTAL	\$984,763	\$661,481	67.17%	\$323,282	\$828,346

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

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Building Permitting					
Salary and Benefits					
Regular Salaries	175,294	120,780	68.90%	54,514	175,294
Overtime	1,000	0	0.00%	1,000	1,000
Taxes	13,930	9,037	64.87%	4,893	13,930
Benefits	58,149	29,547	50.81%	28,602	58,149
Subtotal	248,373	159,364	64.16%	89,009	248,373
Operating Expenses					
General Operating Expenses	18,062	7,446	41.22%	10,616	16,256
Subtotal	18,062	7,446	41.22%	10,616	16,256
TOTAL	\$266,435	\$166,810	62.61%	\$99,625	\$264,629

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Building Plan Review					
Salary and Benefits					
Regular Salaries	263,727	197,054	74.72%	66,673	263,727
Overtime (1)	1,000	1,076	107.60%	-76	1,500
Comp Time Paid (1)	0	1,099	100.00%	-1,099	1,500
Taxes	19,543	14,656	74.99%	4,887	19,543
Benefits	67,948	49,357	72.64%	18,591	67,948
Subtotal	352,218	263,242	74.74%	88,976	354,218
Operating Expenses					
General Operating Expenses	15,835	9,815	61.98%	6,020	14,568
Operational Expenses Over 100K					
Professional Services	194,286	16,259	8.37%	178,027	68,000
Subtotal	210,121	26,074	12.41%	184,047	68,000
Capital Expenses					
Machinery & Equipment	371,409				
Software	60,714	0	0.00%	60,714	60,714
Subtotal	432,123	0	0.00%	432,123	60,714
TOTAL	\$994,462	\$289,316	29.09%	\$705,146	\$482,932

(1) Overages due to training and seminars.

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

Building Support Services	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	292,489	193,754	66.24%	98,735	292,489
Overtime	1,000	440	44.00%	560	1,000
Comp Time Paid	0	443	100.00%	-443	550
Taxes	21,504	14,358	66.77%	7,146	21,504
Benefits	140,903	82,599	58.62%	58,304	140,903
Subtotal	455,896	291,594	63.96%	164,302	456,446
Operating Expenses					
General Operating Expenses	49,317	15,973	32.39%	33,344	32,056
Subtotal	49,317	15,973	32.39%	33,344	32,056
TOTAL	\$505,213	\$307,567	60.88%	\$197,646	\$488,502

Building Fund: Budget - Vs. - Actual

JUPITER COMMUNITY REDEVELOPMENT AGENCY BUDGET - Vs- ACTUAL FOR THE NINE MONTHS ENDING JUNE 30, 2015 AND 2014

	FY 2015					FY 2014				
	Orginial	Revised	YR-END			Orginial	Revised			
	Budget	Budget	Actual	Percent	Estimate	Budget	Budget	Actual	Percent	
REVENUES										
Taxes	845,532	845,532	\$ 844,982	99.93%	845,532	727,206	727,206	\$ 720,678	99.10%	
Intergovernmental	-	1,550,983	17,364	1.12%	-	1,550,983	1,550,983	-	0.00%	
Charges for services	73,700	73,700	30,770	41.75%	77,385	41,300	41,300	39,900	96.61%	
Interest	2,000	2,000	106	5.28%	2,000	2,000	2,000	118,475	5923.75%	
Other Revenue	-	-	69	100.00%	100	-	-	192	100.00%	
Miscellaneous	-	-	-	0.00%	-	-	-	94,044	100.00%	
Developer participation	-	-	-	0.00%	-	6,510,500	6,510,500	-	0.00%	
Transfers	-	-	-	0.00%	-	774,173	-	-	0.00%	
Designated fund balance	1,773,849	5,097,690	-	0.00%	-	2,740,660	4,787,299	-	0.00%	
Total	\$ 2,695,081	\$ 7,569,905	\$ 893,290	33.15%	925,017	\$ 12,346,822	\$ 13,619,288	\$ 973,289	7.88%	
EXPENDITURES										
Salaries / fringe benefits	\$ 195,570	\$ 195,570	\$ 143,918	73.59%	195,570	\$ 188,367	\$ 188,367	\$ 136,201	72.31%	
Operating expenses	281,476	281,476	83,916	29.81%	253,328	214,188	264,620	19,084	8.91%	
Capital :										
Events Plaza Upgrade	-	41,937	75	0.18%	75	-	41,937	-	0.00%	
Inlet Village Marina	-	-	-	0.00%	-	-	-	-	0.00%	
Colonial Bank - planning	-	4,595	1,000	21.76%	-	-	4,595	-	0.00%	
Riverwalk signage	-	27,096	-	0.00%	-	-	27,096	-	0.00%	
Scenic Corridor US 1	-	-	-	0.00%	-	-	-	-	0.00%	
Oxbow bridge	-	-	-	0.00%	-	-	-	-	0.00%	
Lighthouse Promenade	-	8,750	-	0.00%	-	-	8,750	-	0.00%	
Riverwalk/Plaza connection	-	93,746	11,573	12.35%	-	-	93,746	-	0.00%	
Ocean Way/US 1 intersection	-	-	-	0.00%	-	-	-	-	0.00%	
Riverwalk at Harbourside	-	-	-	0.00%	-	-	-	-	0.00%	
Riverwalk at Water Pointe	-	200,700	-	0.00%	-	-	240,043	39,343	100.00%	
BR bridge / Colonnial Bank	150,000	214,161	30,568	14.27%	100,000	-	66,417	1,563	100.00%	
Oxbow switchback	-	90,601	-	0.00%	-	-	90,601	-	0.00%	
Mitigation bank	-	28,500	-	0.00%	-	-	29,350	-	0.00%	
A-1-A US 1 to Jupiter Beach Rd.	500,000	4,184,131	739,796	17.68%	900,000	3,800,000	4,180,311	1,115,463	29.35%	
Inlet Village Roadway Network	-	239,188	-	0.00%	-	-	239,188	-	0.00%	
Parkway Street Surface Lot	1,073,268	1,073,268	2,050	0.19%	30,000	7,698,000	7,698,000	39,451	0.51%	
Riverwalk - Under US1 Bridge	-	225,000	-	0.00%	-	225,000	225,000	-	0.00%	
Lagoon Bridge	75,000	75,000	50,605	67.47%	75,000	-	-	-	0.00%	
Parkway Street	-	166,419	166,418	100.00%	63,799	-	-	-	0.00%	
Interest on Town loan	169,767	169,767	127,325	75.00%	169,767	171,267	171,267	128,450	75.00%	
Transfer to General Fund	50,000	50,000	37,500	75.00%	50,000	50,000	50,000	37,500	75.00%	
Cost Allocation GF	200,000	200,000	200,000	100.00%	200,000	-	-	-	0.00%	
Total	\$ 2,695,081	\$ 7,569,905	\$ 1,594,744	59.17%	2,037,539	\$ 12,346,822	\$ 13,619,288	\$ 1,517,055	12.29%	

Jupiter CRA: Budget - Vs. - Actual

**JUPITER COMMUNITY REDEVELOPMENT AGENCY
BUDGET - Vs- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2015**

CRA/TM Special Projects	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance	Year-End Projection
Salary and Benefits					
Regular Salaries	153,256	113,903	74%	39,353	153,256
Salary - Adjustment Funds	3,183	0	0%	3,183	3,183
Payroll Taxes	11,264	8,321	74%	2,943	11,264
Benefits	27,867	21,694	78%	6,173	27,867
Subtotal	195,570	143,918	74%	51,652	195,570
Operating Expenses					
General Operating Expenses	281,476	83,916	30%	197,560	253,328
Subtotal	281,476	83,916	30%	197,560	253,328
Capital Expenses					
Subtotal	6,673,092	1,002,085	15%	5,671,007	4,337,510
Transfers / Reserves					
Interest on Town Loan to CRA	169,767	127,325	75%	42,442	169,767
Trf to General Fund	50,000	37,500	75%	12,500	50,000
Cost Allocation GF	200,000	200,000	100%	0	200,000
Subtotal	419,767	364,825	87%	54,942	419,767
TOTAL	\$7,569,905	1,594,744	21%	5,975,161	5,206,175

Jupiter CRA: Budget - Vs. - Actual

TOWN OF JUPITER - NONMAJOR GOVERNMENTAL FUNDS

CHANGE IN FUND BALANCE

FOR THE NINE MONTHS ENDING JUNE 30, 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	-	-	-	2,969,577	2,167,826
Impact Fees	287,079	236,447	39,796	-	-
Intergovernmental	-	-	-	-	-
Investment Earnings	871	204	23	-	48
Miscellaneous	-	-	-	-	-
Total Revenues	287,950	236,650	39,819	2,969,577	2,167,874
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Debt Service					
Principal	-	-	-	360,248	1,435,000
Interest and Fiscal Charges	-	-	-	58,237	706,045
Total Expenditures	-	-	-	418,485	2,141,045
Revenues Over (Under) Expenditures	287,950	236,650	39,819	2,551,092	26,829
OTHER FINANCING USES					
Transfers Out	(125,182)	-	-	(1,400,000)	-
Total Other Financing Uses	(125,182)	-	-	(1,400,000)	-
Net Changes in Fund Balance	162,768	236,650	39,819	1,151,092	26,829
Fund Balances at beginning of year	1,999,945	985,972	214,444	1,056,324	335,143
Fund Balances (deficit) at end of 3rd Qrt.	2,162,713	1,222,623	254,263	2,207,416	361,972

Non-Major Fund: Change in Fund Balance