

TOWN OF JUPITER



DATE: November 9, 2015
TO: Honorable Mayor and Members of Town Council
THRU: Andrew D. Lukasik, Town Manager
FROM: Michael Vilella, Finance Director
SUBJECT: FY 2015 4th Quarter Financial Report

EXECUTIVE SUMMARY:

The attached financial report for the period covering July 1, 2015 to September 30, 2015 represents an overview and analysis of the Town's financial activities during the fourth quarter of fiscal year 2015 and represents 100% of the year completed.

RECOMMENDATION:

Acceptance of 4th Quarter Financial Report

Strategic Result:

Attachments:

FY 2015 4th Quarter Financial Report

Funding Source:

<input type="checkbox"/> Approved in Budget	\$ _____	Sources: _____
<input type="checkbox"/> Additional Funding Required	\$ _____	Sources: _____

FY 2014/2015

Reporting Budgetary Results
for the fourth quarter ending
September 30, 2015

Prepared By:
Finance Department
11/06/2015



TOWN OF JUPITER
QUARTERLY BUDGET REPORT

**TOWN OF JUPITER
FOURTH QUARTER BUDGET REPORT
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2015**

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TOWN OF JUPITER FOURTH QUARTER FINANCIAL ACTIVITY SUMMARY FOR THE TWELVE MONTHS OCTOBER 1, 2014 – SEPTEMBER 30, 2015

The attached financial report for the period covering October 1, 2014 to September 30, 2015 represents an overview and analysis of the Town’s financial activities for the fourth quarter of the fiscal year and represents 100% of the year completed.

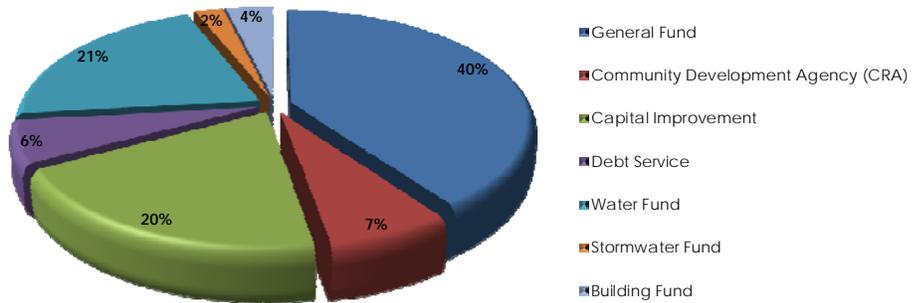
The Town’s fourth quarter financial report describes the year-end status of revenues and expenditures, and how they performed to year-end projections, based on actual (unaudited) data.

Financial Report Summary

Town-wide summary:

Revised revenue estimates of \$99.4 million are at 87.98% of the annual budgetary estimates. Revised expenditure estimates (including capital and debt service) of \$99.4 million are at 79.13% of the annual budget.

Town-Wide FY15			
	Budget	YTD	Percent
Revenue	99,379,439	87,436,482	87.98%
Expenses	99,379,439	78,636,738	79.13%



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	42,993,844	44,305,361	103.05%	7,569,905	1,235,887	16.33%	21,207,961	5,448,667	25.69%	6,480,301	6,549,316	101.06%
Expenses	42,993,844	40,300,034	93.73%	7,569,905	2,134,012	28.19%	21,207,961	5,815,690	27.42%	6,480,301	6,480,128	100.00%

	Enterprise Funds								
	Water Fund			Stormwater Fund			Building Fund		
	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent
Revenue	22,309,086	23,960,452	107.40%	2,386,882	2,471,018	103.52%	4,001,365	4,701,668	117.50%
Expenses	22,309,086	21,016,186	94.20%	2,386,882	1,948,594	81.64%	4,001,365	3,076,106	76.88%

As the Town completes the fourth 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 but in some cases revenues exceeded these projections going into year-end. 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 into FY 2016.

- General Fund revenues of \$42.9 million are at 103.05% of annual revised estimates which is an increase of just over \$1.5 million, or 3.60% when compared to the same time last year. The primary reason for this increase is due to increased collections of franchise fees, sales tax and state shared revenues. 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 93.73% of annual estimates which is an increase of 3.96% when compared to the same time last year primarily due to personnel expenses, capital purchases and insurance costs.

Capital Assets:

For fiscal year 2015, the Town's operating funds invested \$730 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), Scagg Mowers (2) and park maintenance equipment.
- **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). Ford Explorer (1)
- **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), control valves .
- **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 fourth 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, \$172 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, \$119 thousand has been spent to date.
- **Parks Restoration Program** — This is an on-going investment in Town parks, of the \$275 thousand allocated, \$141 thousand has been spent to date.
- **South Jupiter Community Park Phase II** - Of the \$3.6 million allocated to this project, \$3.5 million has been spent to date and the project is substantially complete.
- **South JCP Sports Phase I Repairs** — Of the \$300 thousand allocated to this project, \$122 thousand has been spent to date.
- **A1A / US1 to Jupiter Beach Road** - Of the \$8 million allocated to this project, \$1.1 million has been spent in FY

TOWN OF JUPITER - GENERAL FUND REVENUE

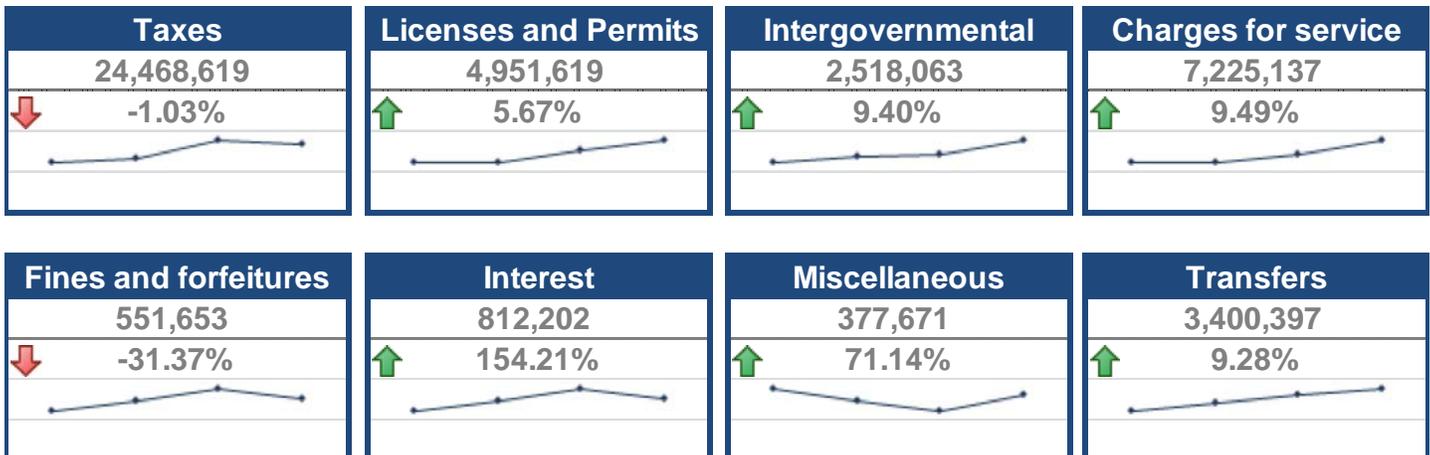
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

Overall General Fund revenues increased just over \$1.5 million (3.60%) when compared to the same period in FY 2014. This increase is primarily due to franchise fee's, charges for service, interest 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

FY15 / FY14 Revenue Comparison:

expected to continue weakening as we estimates revenue collections for the FY 2016 budget cycle.



FOURTH QUARTER ACTUALS

	FY15 Actual	FY14 Actual	Percent Change	4 Year Trend
Taxes	24,468,619	24,724,329	↓ -1.03%	
Licenses and Permits	4,951,619	4,685,801	↑ 5.67%	
Intergovernmental	2,518,063	2,301,598	↑ 9.40%	
Charges for service	7,225,137	6,598,861	↑ 9.49%	
Fines and forfeitures	551,653	803,794	↓ -31.37%	
Interest	812,202	319,501	↑ 154.21%	
Miscellaneous	377,671	220,685	↑ 71.14%	
Transfers	3,400,397	3,111,602	↑ 9.28%	
Designated Fund Balances	-	-	0.00%	
Total	44,305,361	42,766,171	↑ 3.60%	

General Fund: Revenues

Economic Factors—Revenue Growth

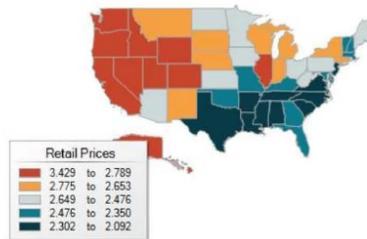
A number of factors can be attributed to the increases in revenues the Town has recognized over the past few fiscal cycles. Aside from Ad Valorem revenues, these increases as reported by the state of Florida in its long range fiscal outlook publication can directly be attributed to consumer spending and increases in personal income as illustrated from state and national data.

Even though these increases are being noticed now for the second fiscal cycle and has provided for a positive impact to the general fund's cash flow as illustrated though increases in sales tax collections and state shared revenues. Even with these increases the Town has budgeted conservatively due in part to personal income growth and spending being considered as "short term" growth indicators and should not be used as a long term forecast tool.

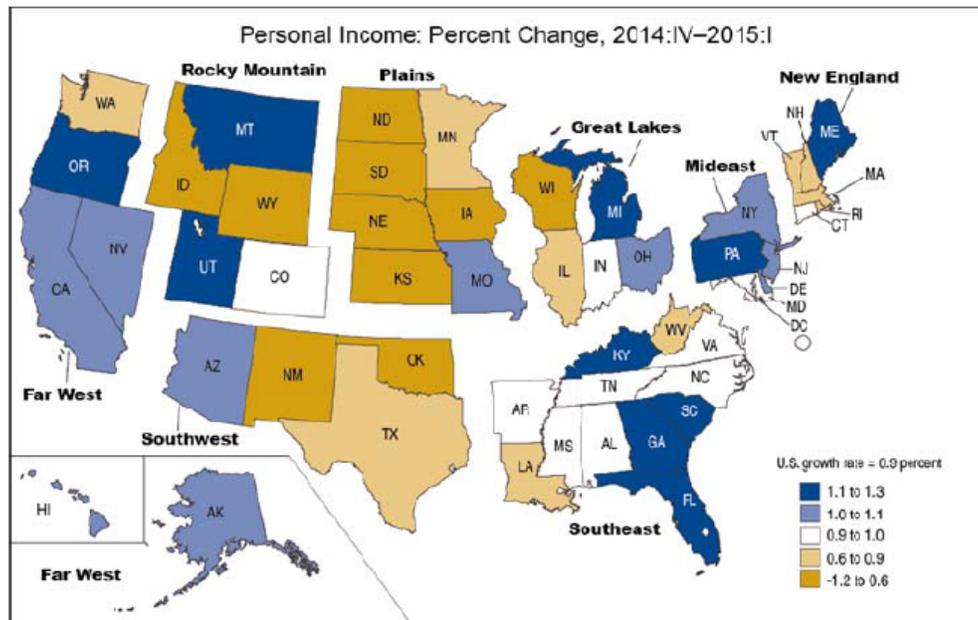
Low Gas Prices Are a Windfall

Florida Average Prices	Regular
Current Avg.	\$2.350
Year Ago Avg.	\$3.338
Highest Recorded Avg.	\$4.079

Prices updated by AAA as of 8/26/2015 3:45am



- OPEC's past inaction has allowed gas prices to remain low, even though it has recently signaled that it may re-engage.
- Consumers have treated the lower gas prices as a one-time windfall or dividend, boosting consumer spending. Prices were expected to stabilize by mid-2015.
- Earlier in the year, IHS (Global Insight) estimated that the savings would be roughly \$750 per household over the next four quarters. For Florida, this means approximately \$5.86 billion in additional spending. If 100 percent of it was spent on taxable sales, it would generate over \$350 million in additional sales tax revenue; at least some of this has been factored into the current forecast.



U.S. Bureau of Economic Analysis

Data for the first quarter of 2015 (2015:Q1) shows that personal income grew in 46 states and that growth accelerated in 15 of those states. The fastest growth, 1.3 percent, was in Florida which ranked the state number one in the country.

Data Provided by: State of Florida long-term financial outlook/ 3 Year Plan prepared Fall of 2015.

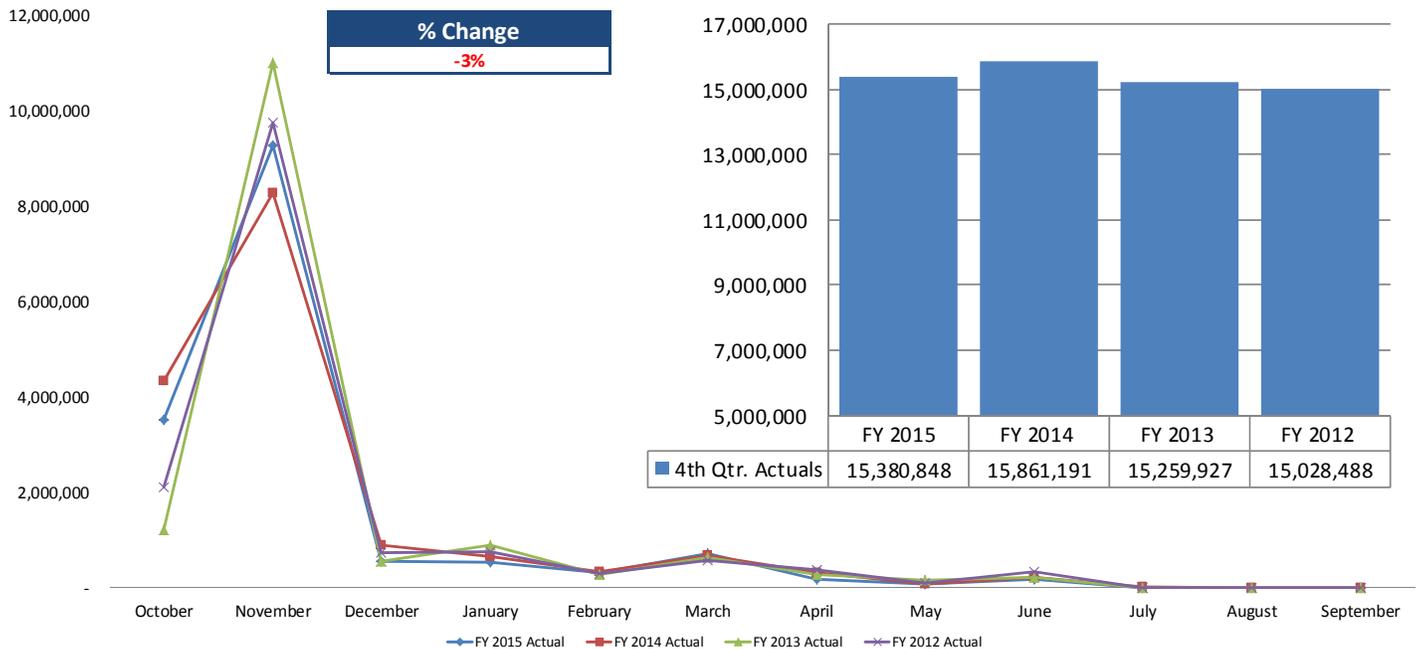
TOWN OF JUPITER - GENERAL FUND REVENUE

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

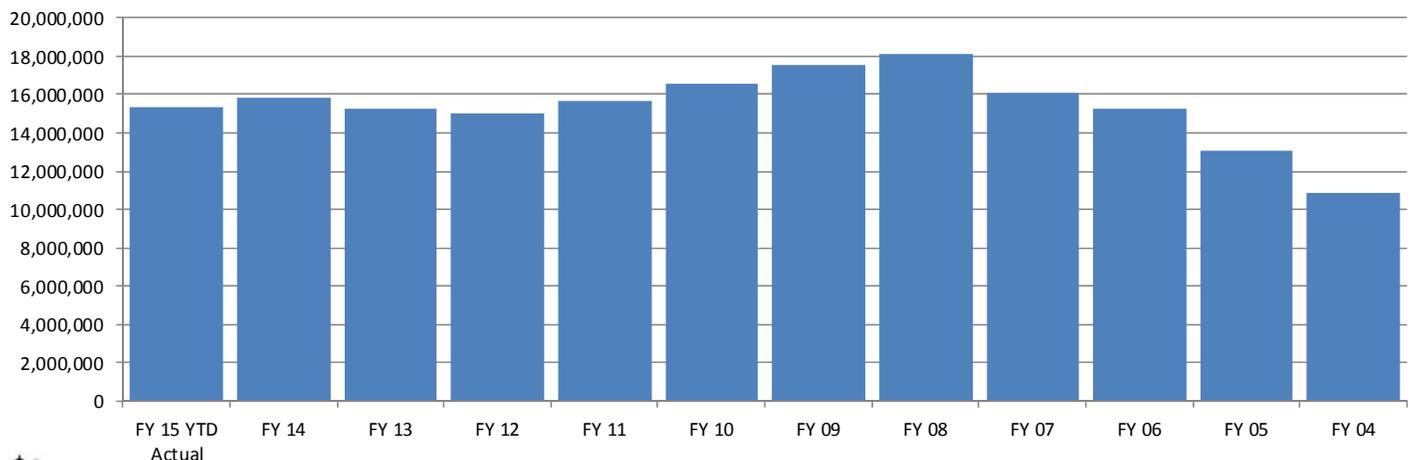
Ad Valorem Tax - Fourth Qtr. Performance

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 fourth quarter collections, the Town met 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.

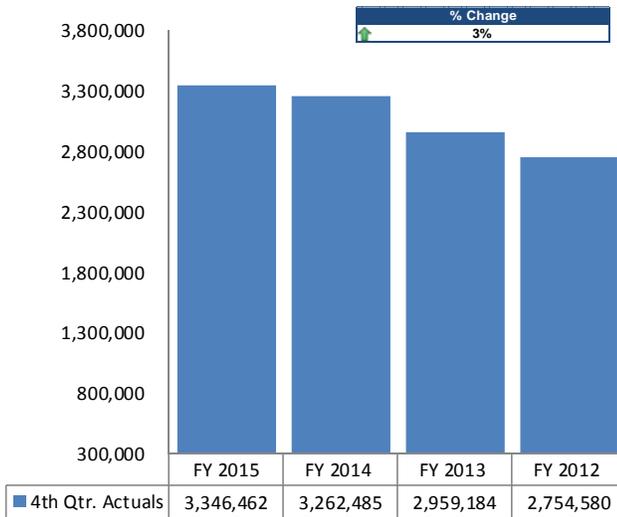


HISTORICAL AD VALOREM TAX COLLECTIONS:



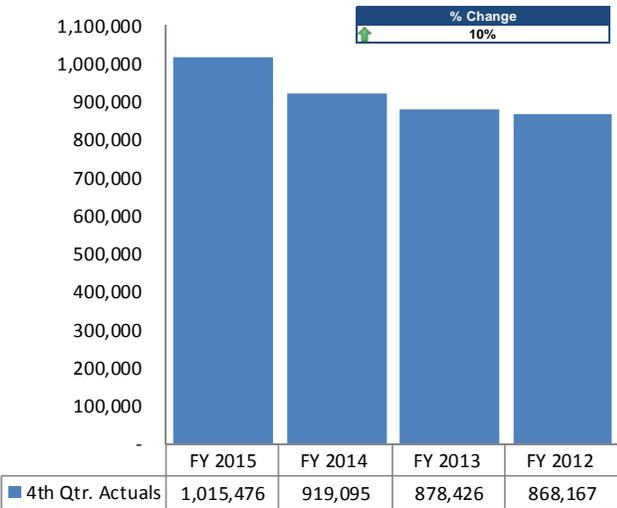
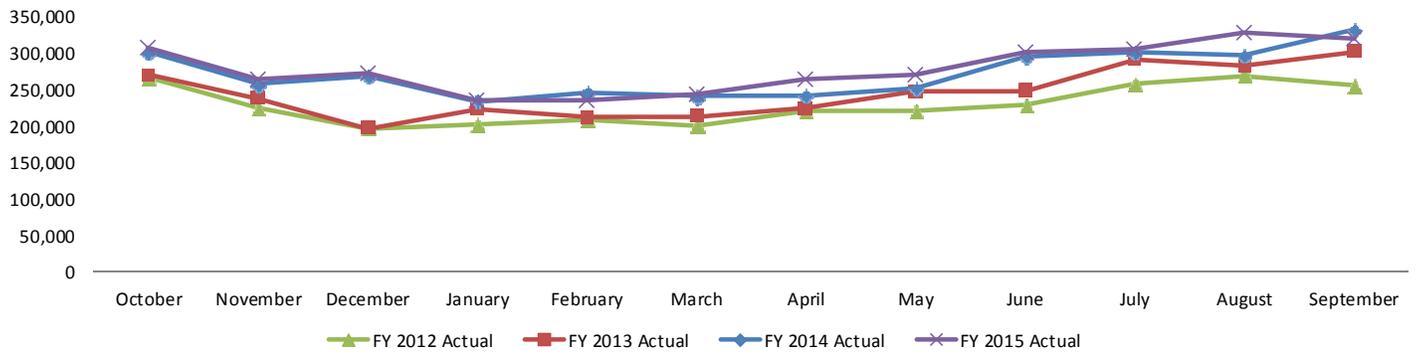
General Fund: Revenues

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



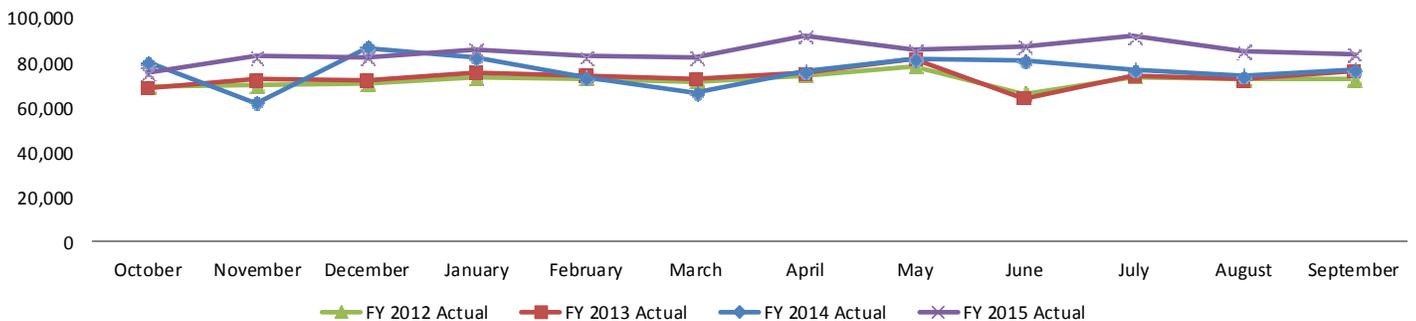
Util Serv Tax-Electricity

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	306,024	300,552	291,977	257,353
August	328,543	296,429	283,441	269,229
September	319,323	332,618	303,087	256,581
Total	3,346,462	3,262,485	2,959,184	2,754,580



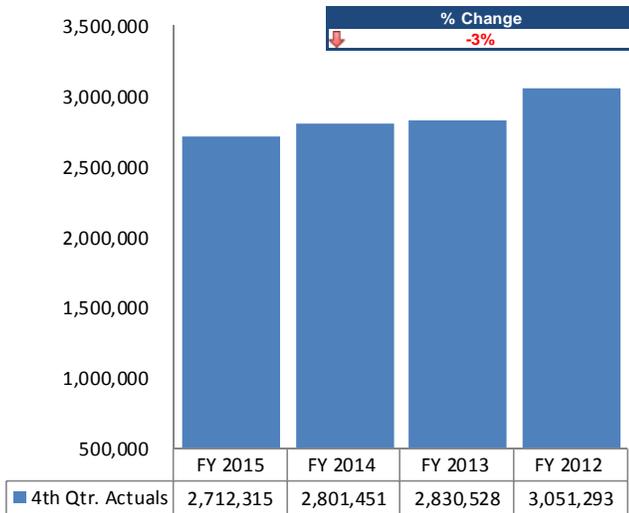
Util Serv Tax-Water

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	91,511	76,812	73,841	73,860
August	85,146	74,290	72,367	72,770
September	83,707	76,790	75,903	73,154
Total	1,015,476	919,095	878,426	868,167



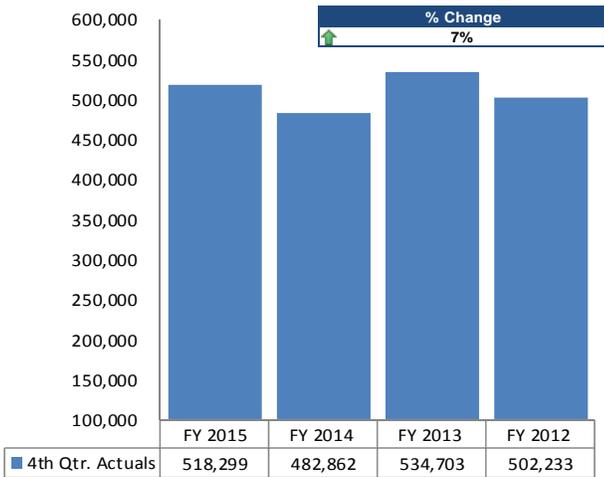
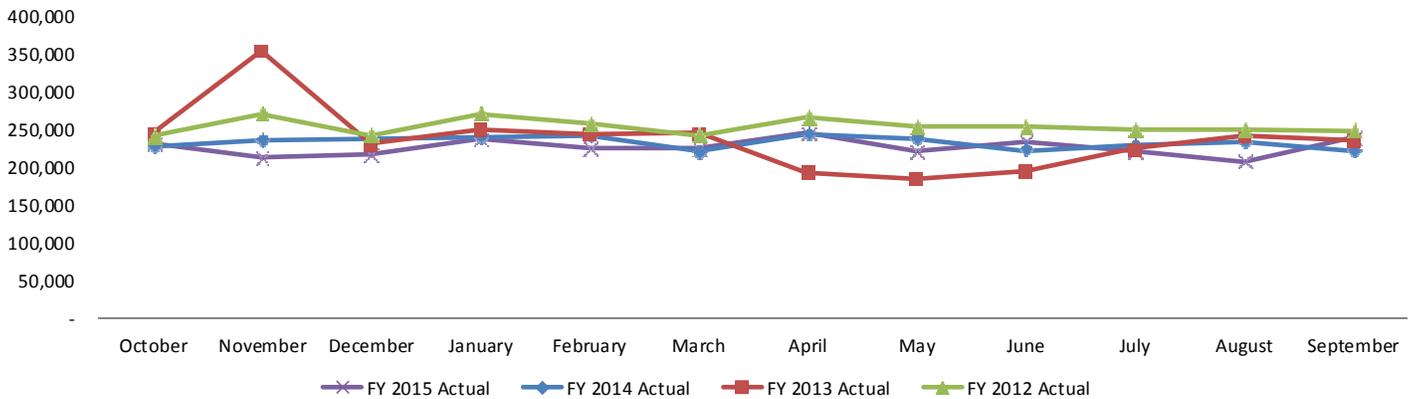
General Fund: Revenues

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



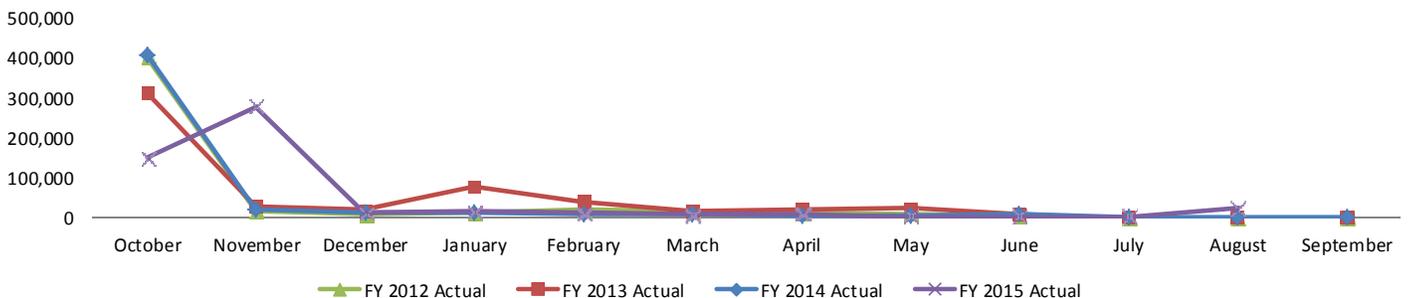
Communications Service Taxes

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	220,093	229,619	223,133	249,141
August	207,936	234,041	241,097	250,031
September	239,470	222,311	234,528	248,593
Total	2,712,315	2,801,451	2,830,528	3,051,293



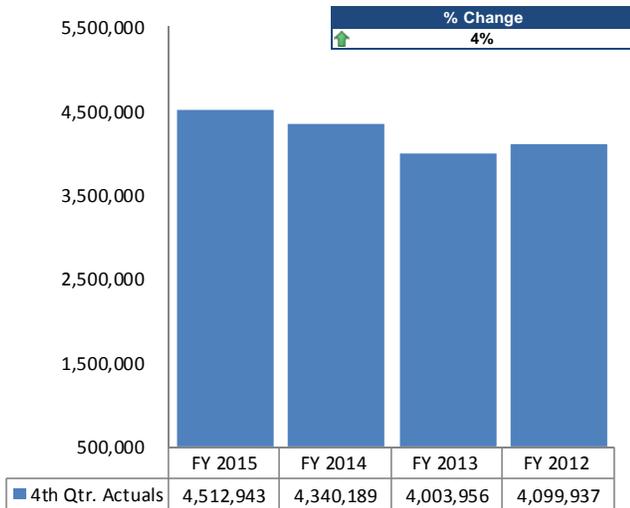
Local Business Tax

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	4,185	0	500	190
August	24,019	0	0	0
September		322	693	674
Total	518,299	482,862	534,703	502,233



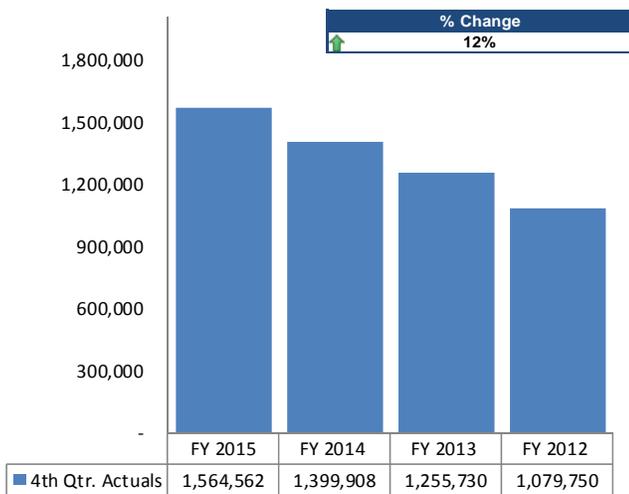
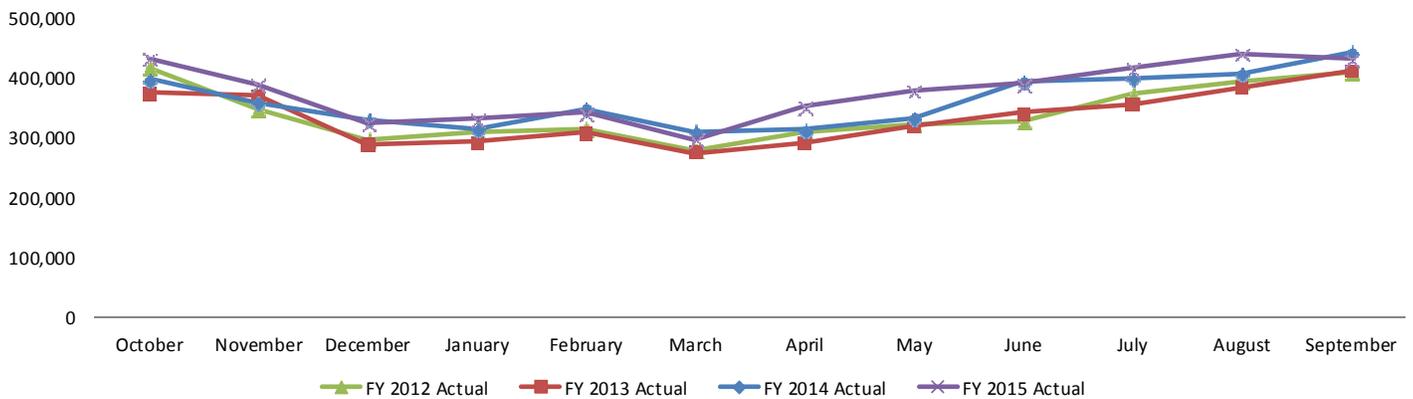
General Fund: Revenues

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



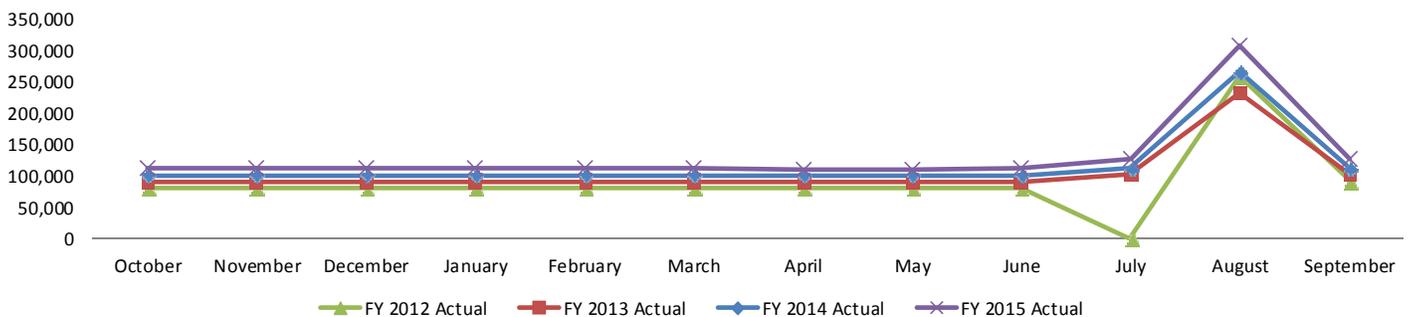
Franchise Fees-Electricity

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	414,924	397,479	355,214	373,918
August	439,668	406,603	382,677	392,784
September	430,442	442,556	411,729	409,230
Total	4,512,943	4,340,189	4,003,956	4,099,937



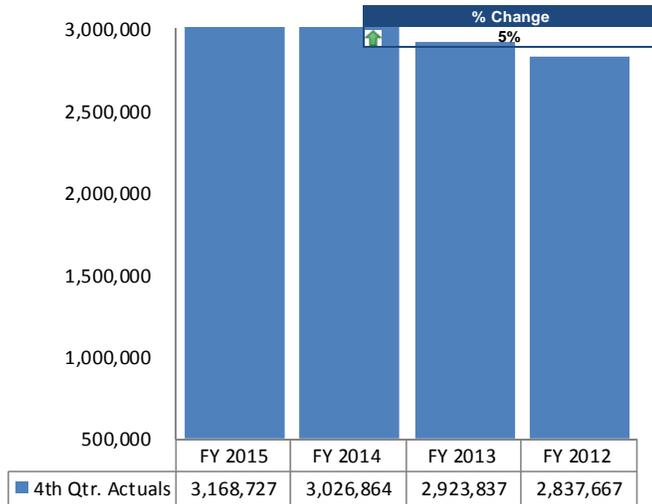
State Shared-Proceeds

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	127,738	111,561	101,145	0
August	305,930	266,480	232,288	259,044
September	127,738	111,561	101,145	91,238
Total	1,564,562	1,399,908	1,255,730	1,079,750



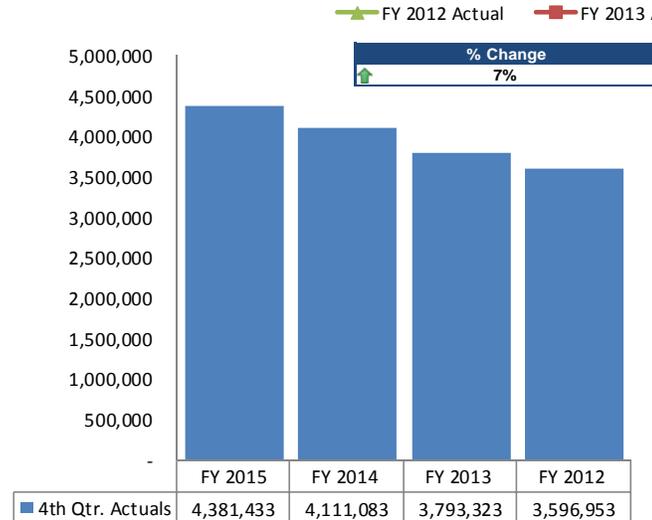
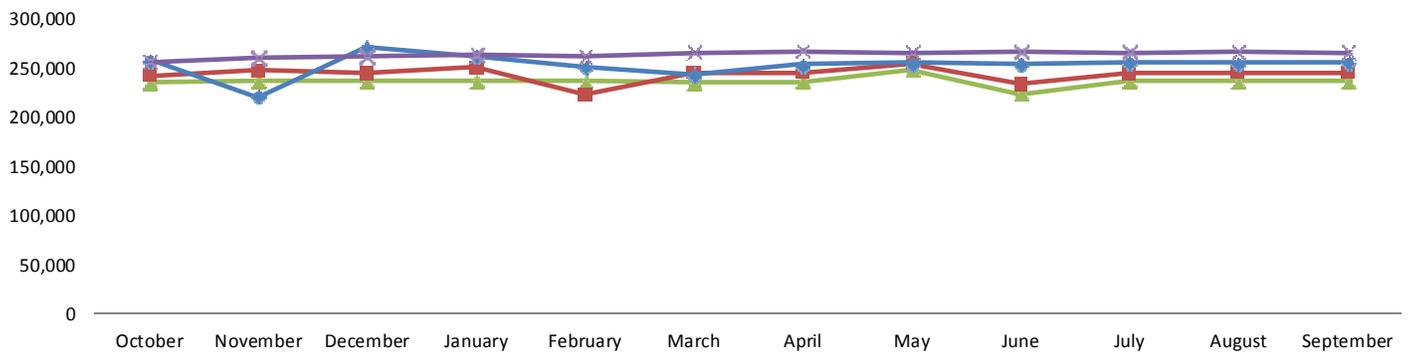
General Fund: Revenues

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



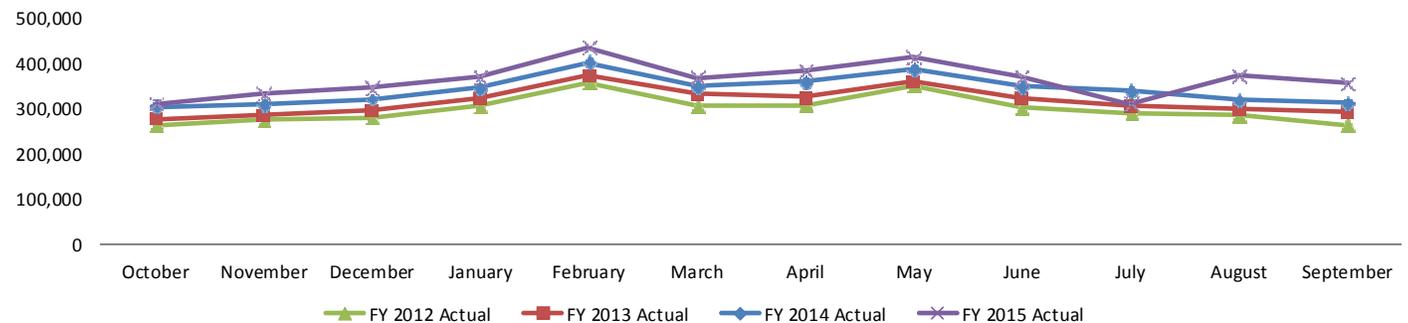
CFS-Garbage Fees

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	265,593	254,581	244,816	236,672
August	266,925	254,308	245,258	236,673
September	265,764	254,870	245,307	237,333
Total	3,168,727	3,026,864	2,923,837	2,837,667



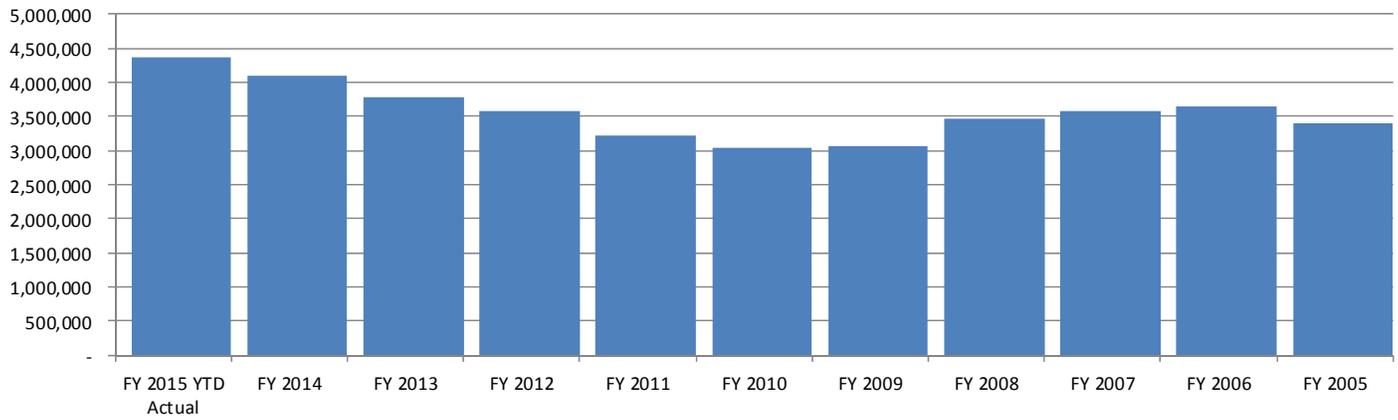
State Shared-Half Cent Sale Tax

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	311,354	341,001	306,972	290,909
August	373,170	319,270	298,937	285,186
September	355,925	314,279	292,601	264,970
Total	4,381,433	4,111,083	3,793,323	3,596,953



General Fund: Revenues

HISTORICAL HALF CENT SALES TAX COLLECTIONS:

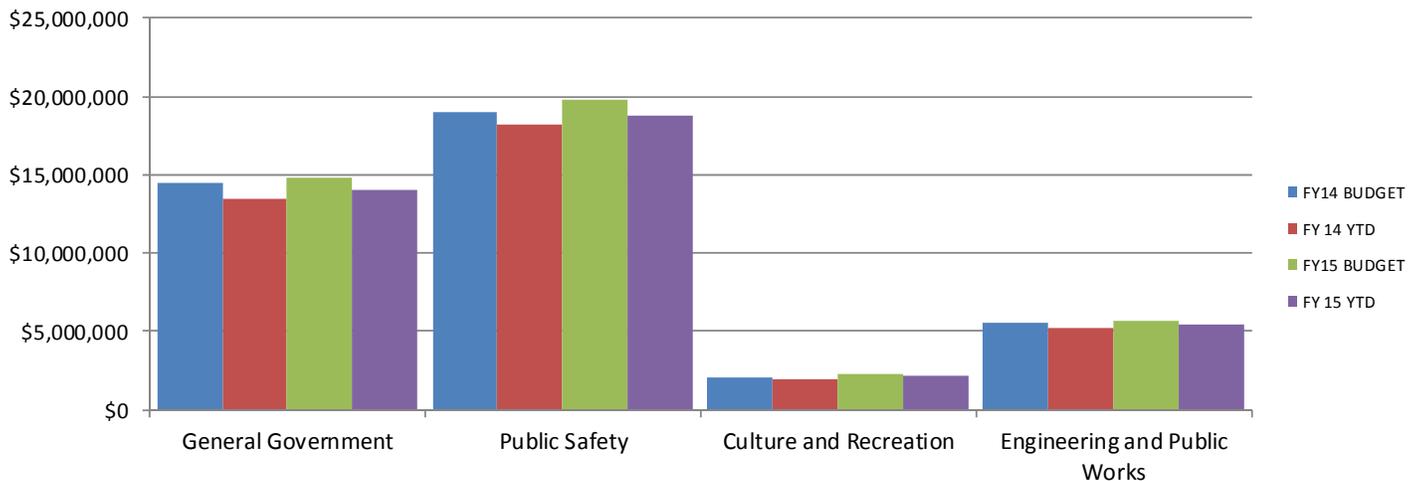


TOWN OF JUPITER — GENERAL FUND EXPENSES

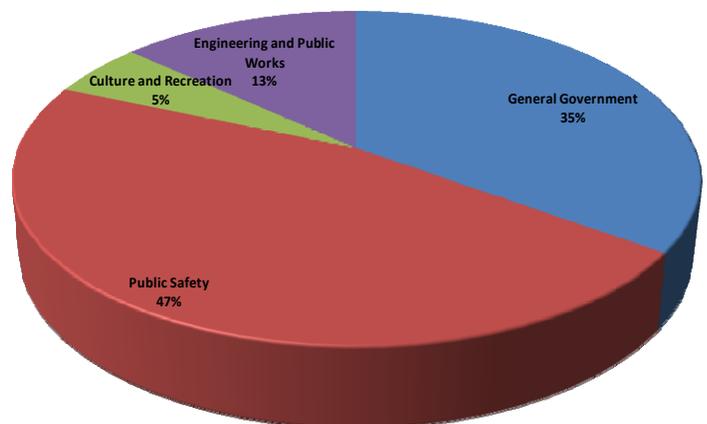
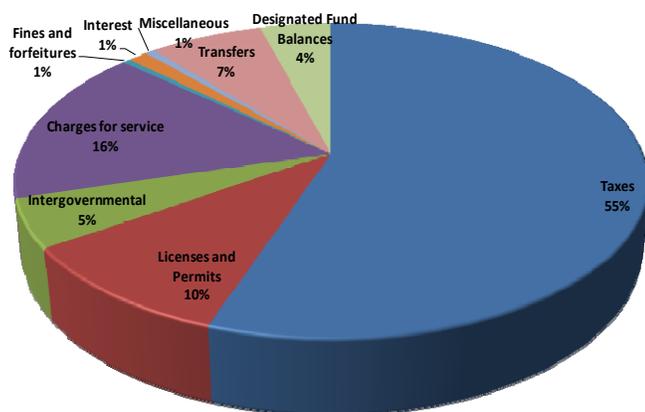
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

Overall General Fund expenses at the end of the fourth quarter came in at 93.73% 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 3.96% 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.



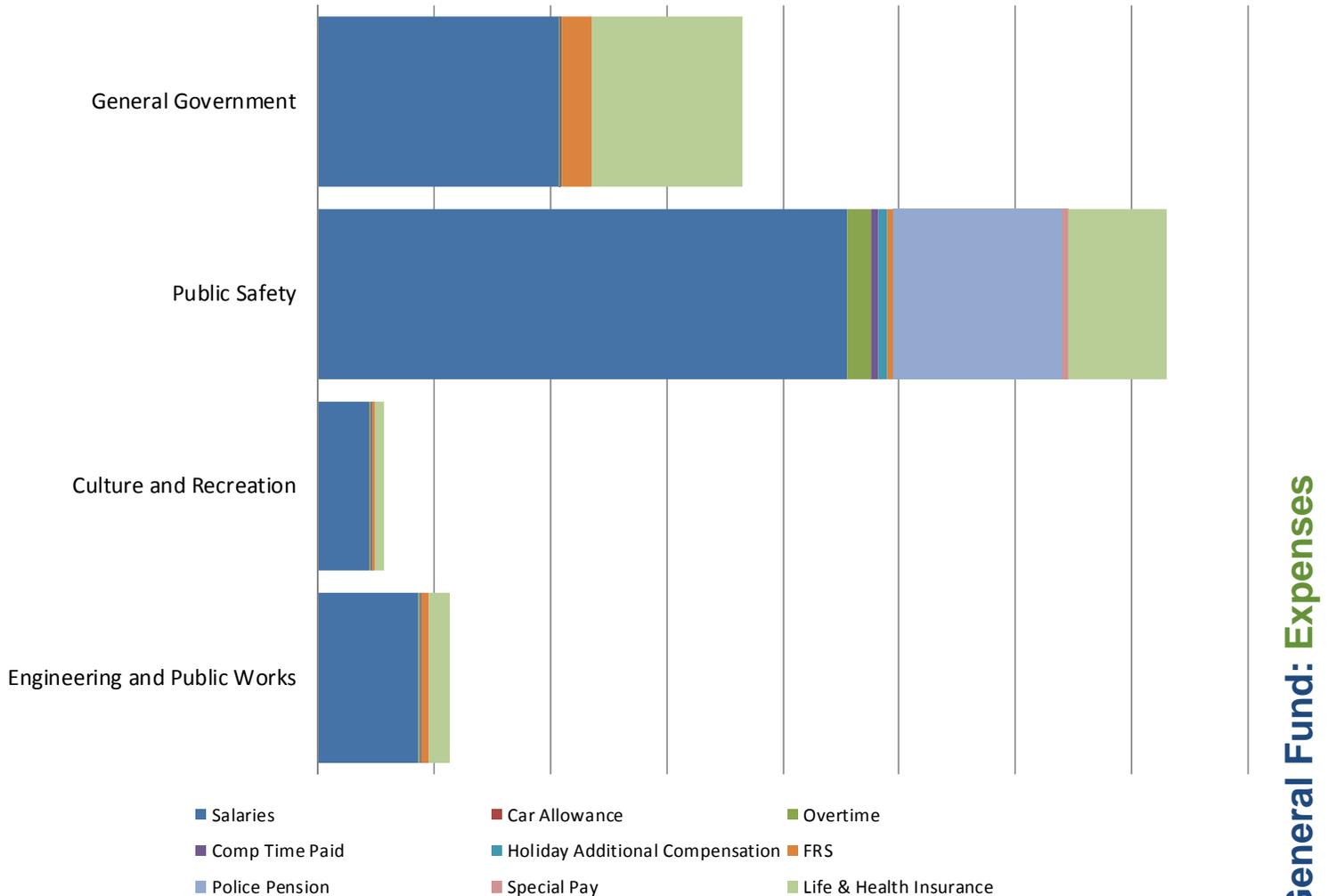
General Fund: Expenses

TOWN OF JUPITER - GENERAL FUND PERSONNEL COST

FOR THE TWELVE MONTHS ENDING SEPTEMBER 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 twelve months ending September 30, 2015.

	General Government	Public Safety	Culture and Recreation	Engineering and Public Works	Total
Salaries	4,146,080	9,093,562	883,545	1,726,158	15,849,345
Car Allowance	6,600	0	0	0	6,600
Overtime	23,293	432,114	31,553	39,346	526,306
Comp Time Paid	7,718	117,897	11,230	4,652	141,497
Holiday Additional Compensation	0	141,915	3,659	499	146,073
FRS	527,595	113,104	57,228	128,429	826,356
Police Pension	0	2,909,457	0	0	2,909,457
Special Pay	0	98,430	0	0	98,430
Life & Health Insurance	2,596,418	1,697,696	136,958	369,669	4,800,741
Total	7,307,704	14,604,175	1,124,173	2,268,753	25,304,805
% of Total	28.88%	57.71%	4.44%	8.97%	100.00%



General Fund: Expenses

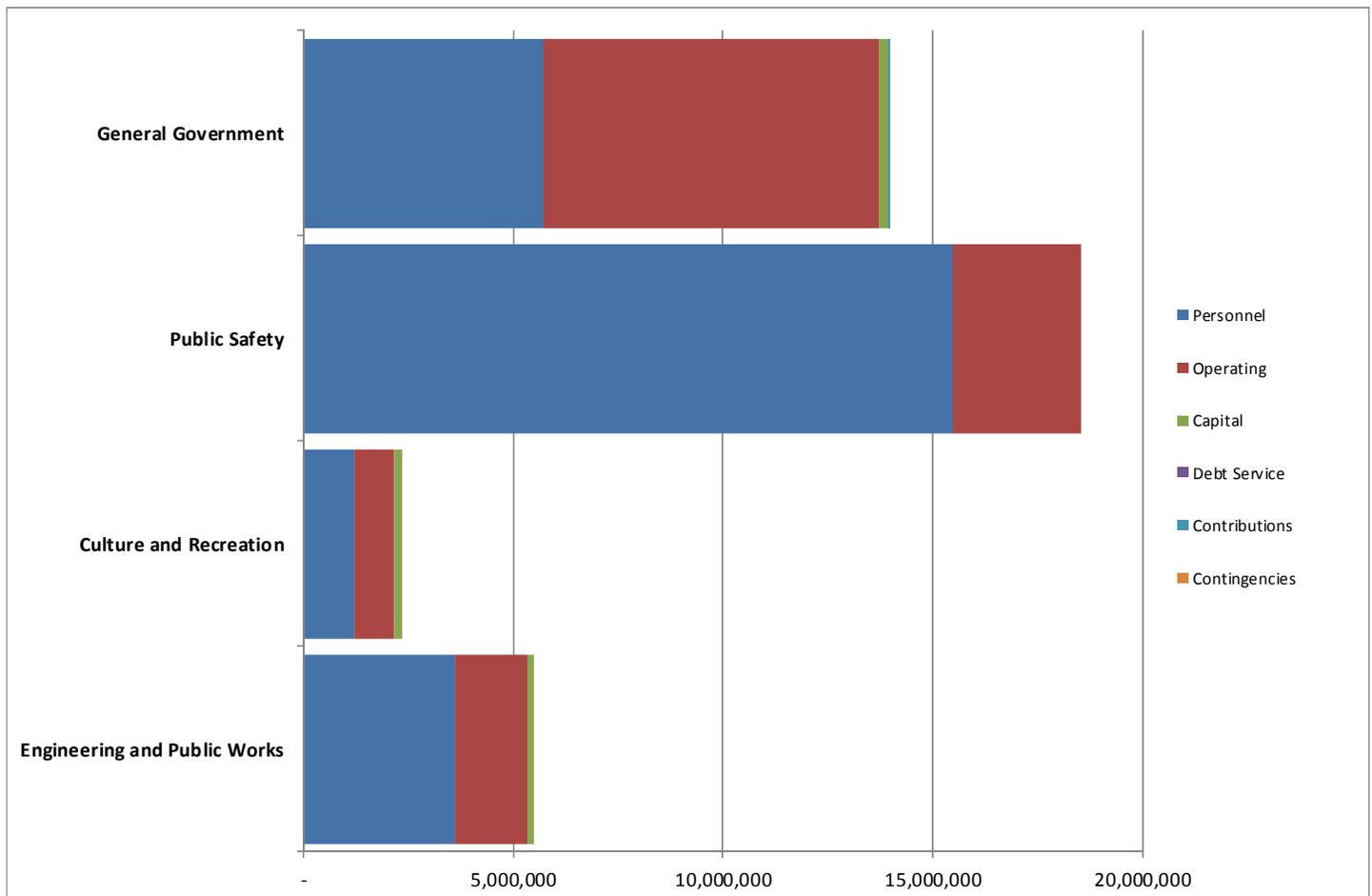
TOWN OF JUPITER - GENERAL FUND

YTD EXPENSES BY CATEGORY

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

The data represented below gives a snapshot of General Fund expenses as of September 30, 2015 by category. At the end of the fourth quarter the Town's General Fund is at 93.73% for the year.

	General Government	Public Safety	Culture and Recreation	Engineering and Public Works	Total
Personnel	5,712,441	15,474,681	1,204,420	3,587,669	25,979,212
Operating	7,991,896	3,049,438	951,924	1,739,692	13,732,950
Capital	203,961	-	191,980	127,506	523,447
Debt Service	-	-	-	-	-
Contributions	64,425	-	-	-	64,425
Contingencies	-	-	-	-	-
Total	13,972,723	18,524,120	2,348,324	5,454,867	40,300,034
% of Total	34.67%	45.97%	5.83%	13.54%	100.00%



General Fund: Expenses

TOWN OF JUPITER - GENERAL FUND

BUDGET - Vs.- ACTUAL

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015 AND 2014

	FY15				FY14			
	Original Budget	Revised Budget	Actual	Percent	Original Budget	Revised Budget	Actual	Percent
REVENUES								
Taxes	23,808,532	23,808,532	24,468,619	102.77%	24,319,428	24,319,428	24,724,329	101.66%
Licenses and Permits	4,369,459	4,369,459	4,951,619	113.32%	4,359,699	4,359,699	4,685,801	107.48%
Intergovernmental	2,141,781	2,141,781	2,518,063	117.57%	2,141,197	2,141,197	2,301,598	107.49%
Charges for service	6,867,416	6,931,355	7,225,137	104.24%	6,546,573	6,554,775	6,598,861	100.67%
Fines and forfeitures	199,690	199,690	551,653	276.25%	201,000	201,000	803,794	399.90%
Interest	516,444	516,444	812,202	157.27%	273,467	273,467	319,501	116.83%
Miscellaneous	196,500	252,146	377,671	149.78%	147,500	202,568	220,685	108.94%
Transfers	2,940,000	2,940,000	3,400,397	115.66%	2,740,000	2,740,000	3,111,602	113.56%
Designated Fund Balances	1,613,478	1,834,437	-	0.00%	346,520	471,066	-	0.00%
Total	42,653,300	42,993,844	44,305,361	103.05%	41,075,384	41,263,200	42,766,171	103.64%
EXPENDITURES								
<i>Administration</i>								
Town Council	\$191,001	\$230,426	229,495	99.60%	\$181,145	\$181,145	184,622	101.92%
Town Manager	550,085	552,092	549,905	99.60%	559,605	559,755	563,257	100.63%
Town Clerk	566,945	566,945	509,717	89.91%	622,173	622,173	558,622	89.79%
Neighborhoods	371,171	417,422	335,103	80.28%	345,883	386,498	292,218	75.61%
Community Relations	645,846	646,539	551,487	85.30%	472,669	475,356	438,691	92.29%
Finance	820,880	820,881	797,478	97.15%	811,343	811,343	758,179	93.45%
Town Attorney	350,320	365,320	358,741	98.20%	350,320	350,320	296,618	84.67%
Information Systems	2,270,063	2,270,063	2,146,891	94.57%	2,208,829	2,208,829	2,136,786	96.74%
Human Resources	733,053	733,053	508,712	69.40%	710,965	785,472	637,653	81.18%
General Government	3,474,650	3,298,512	3,020,639	91.58%	3,357,606	3,323,587	3,056,836	91.97%
Solid Waste Collection	3,108,027	3,171,840	3,171,840	100.00%	2,990,000	2,990,000	2,777,182	92.88%
Subtotal	\$13,082,041	\$13,073,093	12,180,007	93.17%	\$12,610,538	\$12,694,478	\$11,700,664	92.17%
<i>Engineering/Public Works</i>								
Engineering	1,205,997	1,205,997	1,197,241	99.27%	1,173,596	1,176,865	1,092,808	92.86%
Public Works/Parks	4,523,799	4,595,629	4,257,626	92.65%	4,334,918	4,365,518	4,085,118	93.58%
Subtotal	5,729,796	5,801,626	5,454,867	94.02%	5,508,514	5,542,383	5,177,926	93.42%
<i>Comm. Development</i>								
Planning & Zoning	1,308,726	1,343,226	1,341,568	99.88%	1,351,159	1,351,159	1,231,775	91.16%
Code Enforcement	665,767	713,943	629,999	88.24%	616,709	616,709	520,095	84.33%
Business Development	295,132	318,575	266,132	83.54%	345,493	345,638	293,471	84.91%
Business Registration	182,985	195,491	185,017	94.64%	174,593	174,448	182,174	104.43%
Subtotal	2,452,610	2,571,235	2,422,716	94.22%	2,487,954	2,487,954	2,227,515	89.53%
Police	19,147,385	19,230,699	18,086,100	94.05%	18,359,334	18,429,341	17,660,610	95.83%
Recreation	2,241,468	2,317,193	2,156,344	93.06%	2,109,044	2,109,044	1,999,012	94.78%
Total	\$42,653,300	\$42,993,844	40,300,034	93.73%	\$41,075,384	\$41,263,200	\$38,765,727	93.95%

General Fund: Budget - Vs. - Actual

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

Town Council	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Executive Salaries	95,050	95,050	100.00%	0
Taxes	7,275	7,275	100.00%	0
Benefits	60,917	60,711	99.66%	206
Subtotal	163,242	163,036	99.87%	206
Operating Expenses				
General Operating Expenses	2,759	2,034	73.72%	725
Aide to Private Orgs	64,425	64,425	100.00%	0
Subtotal	67,184	66,459	98.92%	725
TOTAL	\$230,426	\$229,495	99.60%	\$931

Town Manager	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Executive Salaries	186,325	186,325	100.00%	0
Regular Salaries	201,169	201,169	100.00%	0
Salaries-Salary Adjust Funds	0	0	0.00%	0
Taxes	25,140	25,140	100.00%	0
Benefits	116,743	116,743	100.00%	0
Subtotal	529,377	529,377	100.00%	0
Operating Expenses				
General Operating Expenses	22,715	20,528	90.37%	2,187
Subtotal	22,715	20,528	90.37%	2,187
TOTAL	\$552,092	\$549,905	99.60%	\$2,187

General Fund: Budget - Vs. - Actual

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

Clerk	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Executive Salaries	122,451	122,451	100.00%	0
Regular Salaries	212,157	207,302	97.71%	4,855
Salaries-Salary Adjust Funds	4,772	0	0.00%	4,772
Overtime	500	0	0.00%	500
Taxes	23,775	23,775	100.00%	0
Benefits	131,793	107,791	81.79%	24,002
Subtotal	495,448	461,319	93.11%	34,129
Operating Expenses				
General Operating Expenses	71,497	48,398	67.69%	23,099
Subtotal	71,497	48,398	67.69%	23,099
TOTAL	\$566,945	\$509,717	89.91%	\$57,228

TM Neighborhoods	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Regular Salaries	176,059	176,059	100.00%	0
Salaries-Salary Adjust Funds	0	0	0.00%	0
Overtime	339	339	100.00%	0
Taxes	12,821	12,821	100.00%	0
Benefits	69,026	49,172	71.24%	19,854
Subtotal	258,245	238,391	92.31%	19,854
Operating Expenses				
General Operating Expenses	39,426	31,636	80.24%	7,790
Neighborhood Enhancements	119,751	65,076	54.34%	54,675
Subtotal	159,177	96,712	60.76%	7,790
TOTAL	\$417,422	\$335,103	80.28%	\$27,644

General Fund: Budget - Vs. - Actual

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

TM Community Relation	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Regular Salaries	313,196	295,535	94.36%	17,661
Salaries-Salary Adjust Funds	6,738	0	0.00%	6,738
Overtime	3,000	2,106	70.19%	894
Taxes	23,539	21,286	90.43%	2,253
Benefits	95,458	88,747	92.97%	6,711
Subtotal	441,931	407,674	92.25%	34,257
Operating Expenses				
General Operating Expenses	204,608	143,813	70.29%	60,795
Subtotal	204,608	143,813	70.29%	60,795
TOTAL	\$646,539	\$551,487	85.30%	\$95,052

Finance Department	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Executive Salaries	133,212	133,212	100.00%	0
Regular Salaries	439,843	435,083	98.92%	4,760
Salaries-Salary Adjust Funds	0	0	0.00%	0
Overtime	7,308	7,308	100.00%	0
Comptime Paid	2,972	2,972	100.00%	0
Taxes	42,657	42,253	99.05%	404
Benefits	150,346	147,940	98.40%	2,406
Subtotal	776,338	768,768	99.02%	7,571
Operating Expenses				
General Operating Expenses	44,543	28,710	64.45%	15,833
Subtotal	44,543	28,710	64.45%	15,833
TOTAL	\$820,881	\$797,478	97.15%	\$23,404

General Fund: Budget - Vs. - Actual

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

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Attorney / Legal Council				
Professional Services	292,369	292,369	100.00%	0
Litigation	72,951	66,372	90.98%	6,579
Subtotal	365,320	358,741	98.20%	6,579
TOTAL	\$365,320	\$358,741	98.20%	\$6,579

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Information Systems Department				
Salary and Benefits				
Regular Salaries	794,769	785,250	98.80%	9,519
Salaries-Salary Adjust Funds	0	0	0.00%	0
Overtime	19,577	13,236	67.61%	6,341
Comptime	1,715	1,715	100.00%	0
Taxes	57,969	57,902	99.88%	67
Benefits	231,467	214,714	92.76%	16,753
Subtotal	1,105,497	1,072,817	97.04%	32,680
Operating Expenses				
General Operating Expenses	231,100	176,067	76.19%	55,033
Operational Expenses Over 100K				
Operating Supplies	235,710	231,395	98.17%	4,315
Repairs & Maintenance	483,223	462,651	95.74%	20,572
Subtotal	950,033	870,114	91.59%	79,920
Capital Expenses				
Machinery & Equipment	134,157	132,066	98.44%	2,091
Hosted Services	80,376	71,895	89.45%	8,481
Subtotal	214,533	203,961	95.07%	10,572
TOTAL	\$2,270,063	\$2,146,891	94.57%	\$123,172

General Fund: Budget - Vs. - Actual

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

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
HR Administration				
Salary and Benefits				
Regular Salaries	345,106	293,282	84.98%	51,824
Salaries-Salary Adjust Funds	7,039	0	0.00%	7,039
Taxes	24,785	20,622	83.20%	4,163
Benefits	120,727	96,040	79.55%	24,687
Subtotal	497,657	409,944	82.37%	87,713
Operating Expenses				
General Operating Expenses	235,396	98,768	41.96%	136,628
Subtotal	235,396	98,768	41.96%	136,628
TOTAL	\$733,053	\$508,712	69.40%	\$224,341

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Other General Government				
Operating Expenses				
General Operating Expenses	392,603	325,429	82.89%	67,174
Operational Expenses Over 100K				
Communications Services	190,696	157,798	82.75%	32,898
Utility Services	1,670,838	1,670,837	100.00%	1
Insurance	681,000	679,917	99.84%	1,083
Neighborhood Equity	200,000	186,657	93.33%	13,343
New Business Initiatives	100,000	-	0.00%	100,000
Contingency	63,375	-	0.00%	63,375
TOTAL	\$3,298,512	\$3,020,639	91.58%	\$277,873

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Solid Waste Services				
Garbage Collection	3,171,840	3,171,840	100.00%	0
Subtotal	3,171,840	3,171,840	100.00%	0
TOTAL	\$3,171,840	\$3,171,840	100.00%	\$0

General Fund: Budget - Vs. - Actual

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

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Eng Administration				
Salary and Benefits				
Executive Salaries	135,813	135,813	100.00%	0
Regular Salaries	687,235	687,234	100.00%	1
Salaries-Salary Adjust Funds	0	0	0.00%	0
Overtime	9,257	9,257	100.00%	0
Comp Time Paid	313	313	100.00%	0
Taxes	59,382	59,381	100.00%	1
Benefits	248,922	248,921	100.00%	1
Subtotal	1,140,922	1,140,919	100.00%	3
Operating Expenses				
General Operating Expenses	65,076	56,322	86.55%	8,754
Subtotal	65,076	56,322	86.55%	8,754
TOTAL	\$1,205,997	\$1,197,241	99.27%	\$145,837

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Public Works Department				
Salary and Benefits				
Regular Salaries	1,765,435	1,726,159	97.78%	39,276
Salaries-Salary Adjust Funds	34,408	0	0.00%	34,408
Overtime	40,314	39,346	97.60%	968
Comp Time Paid	4,653	4,651	100.00%	2
Holiday Additional Compensation	499	499	100.00%	0
Taxes	131,994	130,911	99.18%	1,083
Benefits	657,056	545,183	82.97%	111,873
Subtotal	2,634,359	2,446,750	92.88%	187,609
Operating Expenses				
General Operating Expenses	625,103	556,534	89.03%	68,569
Operational Expenses Over 100K				
Repairs & Maintenance	334,801	272,558	81.41%	62,243
Landscape Maintenance	696,859	680,207	97.61%	16,652
Grounds R&M	177,000	174,071	98.35%	2,929
Subtotal	1,833,763	1,683,370	91.80%	150,393
Capital Expenses				
Machinery & Equipment	127,507	127,506	100.00%	0
Subtotal	127,507	127,506	100.00%	0
TOTAL	\$4,595,629	\$4,257,626	92.65%	\$338,002

General Fund: Budget - Vs. - Actual

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

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Planning and Zoning Department				
Salary and Benefits				
Executive Salaries	131,897	131,897	100.00%	0
Regular Salaries	789,854	789,854	100.00%	0
Salaries-Salary Adjust Funds	0	0	0.00%	0
Overtime	259	259	100.00%	0
Comp Time Paid	1,147	1,147	100.00%	0
Taxes	67,202	67,143	99.91%	59
Benefits	247,674	247,674	100.00%	0
Subtotal	1,238,033	1,237,974	100.00%	59
Operating Expenses				
General Operating Expenses	105,193	103,594	98.48%	1,599
Subtotal	105,193	103,594	98.48%	1,599
TOTAL	\$1,343,226	\$1,341,568	99.88%	\$1,658

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Police Code Compliance Inspect				
Salary and Benefits				
Regular Salaries	382,807	382,807	100.00%	0
Salaries-Salary Adjust Funds	2,764	0	0.00%	2,764
Overtime	3,000	628	20.93%	2,372
Comp Time Paid	3,666	3,666	99.99%	0
Taxes	28,012	28,012	100.00%	0
Benefits	141,815	114,796	80.95%	27,019
Subtotal	562,063	529,908	94.28%	32,155
Operating Expenses				
General Operating Expenses	113,700	61,985	54.52%	51,715
Subtotal	113,700	61,985	54.52%	51,715
Capital Expenses				
Machinery & Equipment	38,180	38,106	99.81%	74
Subtotal	38,180	38,106	99.81%	74
TOTAL	\$713,943	\$629,999	88.24%	\$83,944

General Fund: Budget - Vs. - Actual

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

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Bus Dev Administration				
Salary and Benefits				
Executive Salaries	108,628	108,261	99.66%	367
Regular Salaries	79,412	74,699	94.07%	4,713
Salaries-Salary Adjust Funds	6,212	0	0.00%	6,212
Comp Time Paid	233	233	100.00%	0
Taxes	13,524	12,613	93.26%	911
Benefits	67,327	58,822	87.37%	8,505
Subtotal	275,336	254,628	92.48%	20,708
Operating Expenses				
General Operating Expenses	43,239	11,504	26.61%	31,735
Subtotal	43,239	11,504	26.61%	31,735
TOTAL	\$318,575	\$266,132	83.54%	\$52,443

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Bus Dev Business Tax Receipts				
Salary and Benefits				
Regular Salaries	111,765	111,018	99.33%	747
Overtime	45	45	100.00%	0
Comp Time Paid	1,289	1,289	100.00%	0
Taxes	7,582	7,414	97.79%	168
Benefits	52,175	48,749	93.43%	3,426
Subtotal	172,856	168,515	97.49%	4,341
Operating Expenses				
General Operating Expenses	22,635	16,502	72.90%	6,133
Subtotal	22,635	16,502	72.90%	6,133
TOTAL	\$195,491	\$185,017	94.64%	\$24,352

General Fund: Budget - Vs. - Actual

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

Police Department	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Executive Salaries	144,085	144,085	100.00%	0
Regular Salaries	8,646,905	8,566,671	99.07%	80,234
Salaries-Salary Adjust Funds	214,286	0	0.00%	214,286
Overtime	431,485	431,485	100.00%	0
Comp Time Paid	174,120	114,232	65.61%	59,888
Holiday Additional Compensation	173,843	141,915	81.63%	31,928
Special Pay	98,950	98,430	99.47%	520
Taxes	698,483	690,841	98.91%	7,642
Benefits	5,141,942	4,757,114	92.52%	384,828
Subtotal	15,724,099	14,944,773	95.04%	779,326
Operating Expenses				
General Operating Expenses	609,273	518,756	85.14%	90,517
Operational Expenses Over 100K				
Other Contractual Service	173,084	163,407	94.41%	9,677
Regional Communications	1,623,140	1,538,052	94.76%	85,088
Vehicle R&M	194,750	176,337	90.55%	18,413
Operating Supplies	171,602	151,455	88.26%	20,147
Gas Oil & Lube	352,373	297,152	84.33%	55,221
Books Dues Pubs Etc.	149,264	142,294	95.33%	6,970
Subtotal	3,273,486	2,987,453	91.26%	286,033
Capital Expenses				
Machinery & Equipment	157,514	153,874	97.69%	3,640
Subtotal	157,514	153,874	97.69%	3,640
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	\$18,086,100	94.05%	\$1,144,599

General Fund: Budget - Vs. - Actual

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

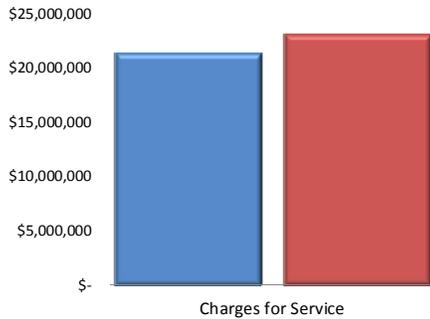
Recreation Department	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Executive Salaries	27,157	26,719	98.39%	438
Regular Salaries	877,662	856,827	97.63%	20,835
Salaries-Salary Adjust Funds	19,268	0	0.00%	19,268
Overtime	40,500	31,352	77.41%	9,148
Comp Time Paid	11,230	11,230	100.00%	0
Holiday Additional Compensation	3,659	3,659	100.00%	0
Taxes	70,608	68,020	96.33%	2,588
Benefits	232,504	206,613	88.86%	25,891
Subtotal	1,282,588	1,204,420	93.91%	78,168
Operating Expenses				
General Operating Expenses	420,579	374,979	89.16%	45,600
Operational Expenses Over 100K				
Recreation Programs	597,470	576,945	96.56%	20,525
Subtotal	1,018,049	951,924	93.50%	66,125
Capital Expenses				
Machinery & Equipment	16,556	0	0.00%	16,556
Subtotal	16,556	0	0.00%	16,556
TOTAL	\$2,317,193	\$2,156,344	93.06%	\$160,849

General Fund: Budget - Vs. - Actual

TOWN OF JUPITER - WATER FUND REVENUE

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

Over all water revenues for the fourth quarter of FY 2015 have increased \$1.5 million (6.89%) 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 7.51% increase in retail sales revenue when compared to FY 2014.

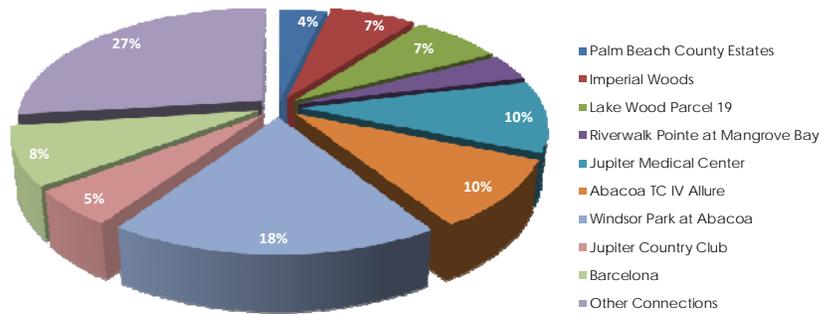


	FY 2015		
	Budget	YTD	Percent
Charges for Service	\$ 21,447,826	\$ 23,204,104	108.19%
Interest/gain on sales	\$ 133,932	\$ 211,146	157.65%
Miscellaneous	\$ 354,079	\$ 545,202	153.98%
Retained earnings	\$ 373,249	\$ -	0.00%
	\$ 22,309,086	\$ 23,960,452	107.40%

Large Project Related Revenues:

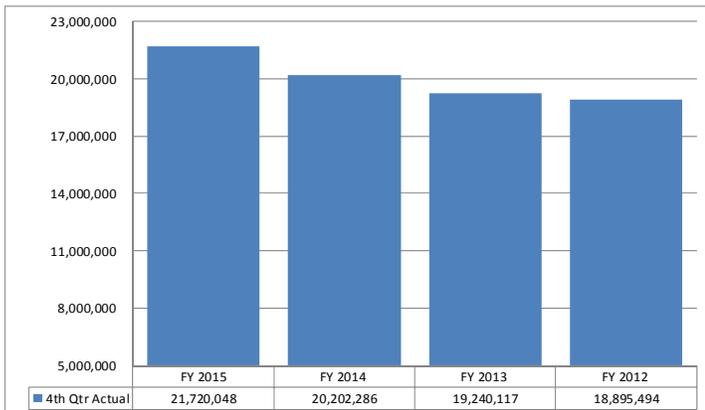
Capital Contributions & Connection Fees

Project	YTD
Palm Beach County Estates	108,197
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	295,117
Windsor Park at Abacoa	555,931
Jupiter Country Club	154,916
Barcelona	254,864
Other Connections	817,079
Total	3,024,165



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 21.7 million or 7.51% over this same time last year.

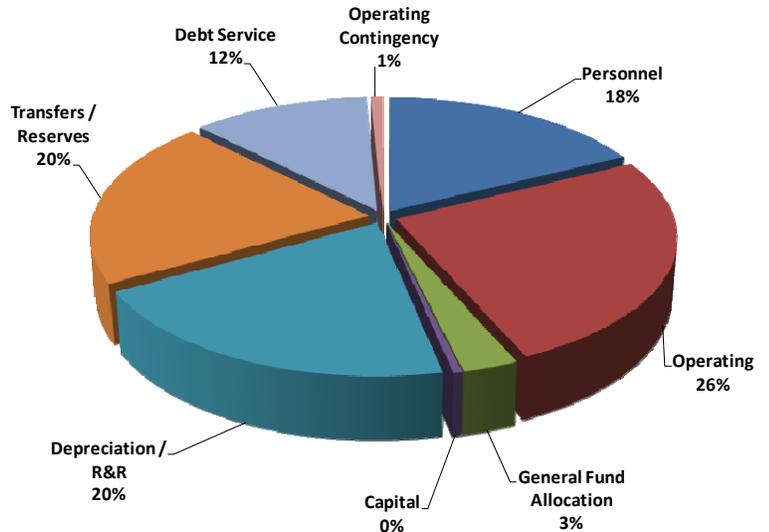


Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	1,634,105	1,778,473	1,491,750	1,526,942
November	1,765,732	1,331,115	1,592,824	1,536,644
December	1,771,648	1,957,665	1,575,807	1,555,940
January	1,847,468	1,861,119	1,662,083	1,637,938
February	1,765,269	1,546,309	1,617,241	1,604,034
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	1,962,520	1,657,511	1,604,505	1,624,395
August	1,826,539	1,623,661	1,580,307	1,627,952
September	1,768,997	1,689,042	1,641,325	1,588,588
Actual	21,720,048	20,202,286	19,240,117	18,895,494

Water Fund: Revenue

TOWN OF JUPITER - WATER FUND EXPENSE FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

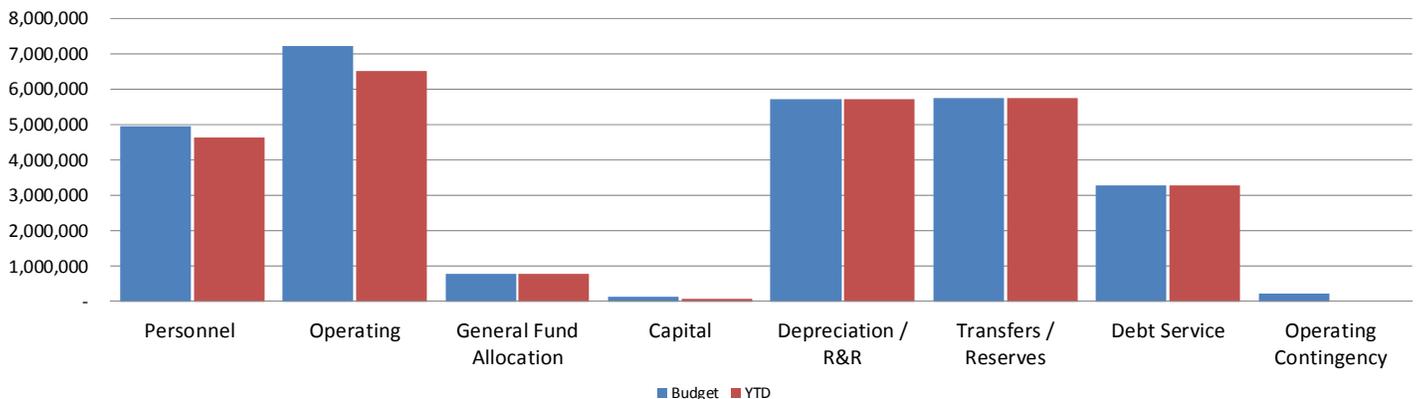
Overall Water Fund operating expenses for the fourth quarter of FY 2015 are slightly less than quarterly estimates. Year to date personnel services are slightly below 100% for the fourth quarter and over all expenses below 100% at 96.02% which does not include transfers and reserve or operating contingency balances.



Budgeted Expenses by Category:

	Budget	YTD	Percent
Personnel	4,960,272	4,637,142	93.49%
Operating	7,205,720	6,510,848	90.36%
General Fund Allocation	796,350	796,350	100.00%
Capital	128,856	81,662	63.37%
Depreciation / R&R	5,709,955	5,709,955	100.00%
Transfers / Reserves	5,747,725	5,747,725	100.00%
Debt Service	3,283,883	3,280,229	99.89%
Operating Contingency	224,050	-	0.00%
Total	28,056,811	26,763,911	95.39%

Water Fund expenses increased by \$546 thousand or (2.67%) 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 TWELVE MONTHS ENDING SEPTEMBER 30, 2015

	FY 2015				FY 2014			
	Original Budget	Revised Budget	Actual	Percent	Original Budget	Revised Budget	Actual	Percent
REVENUES								
Charges for service	\$ 21,447,826	\$ 21,447,826	\$ 23,204,104	108.19%	\$ 20,585,472	\$ 20,585,472	\$ 21,797,355	105.89%
Interest/gain on sales	133,932	133,932	211,146	157.65%	115,715	115,715	142,795	123.40%
Miscellaneous	346,900	354,079	545,202	153.98%	318,400	318,400	475,291	149.27%
Retained earnings	309,155	373,249	-	0.00%	850,960	1,022,718	-	0.00%
Total	\$ 22,237,813	\$ 22,309,086	\$ 23,960,452	107.75%	\$ 21,870,547	\$ 22,042,305	\$ 22,415,441	102.49%
EXPENSES								
Administration	\$ 3,009,658	\$ 2,947,796	\$ 2,241,959	74.49%	\$ 2,505,474	\$ 2,467,366	\$ 2,296,257	91.65%
Supply / Treatment	7,263,480	7,350,559	7,179,576	98.84%	7,527,619	7,614,749	6,887,126	91.49%
Transmission / Distribution	1,824,487	1,996,493	1,808,117	99.10%	1,757,619	1,890,537	1,671,733	95.11%
Cost Allocation - General Fund	796,350	796,350	796,350	100.00%	796,350	796,350	796,350	100.00%
Depreciation / R & R	5,709,955	5,709,955	5,709,955	100.00%	5,687,117	5,687,117	5,573,984	98.01%
Transfers / Reserves	-	-	-	0.00%	21,750	21,750	21,750	0.00%
Debt Service	3,283,883	3,283,883	3,280,229	99.89%	3,246,368	3,246,368	3,222,650	99.27%
Total	\$ 21,887,813	\$ 22,085,036	\$ 21,016,186	96.02%	\$ 21,542,297	\$ 21,724,237	\$ 20,469,850	95.02%
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 4th Qrt.	Original Projection	Revised Projection	2014 4th Qrt.
Revenue	\$ 21,928,658	\$ 21,935,837	\$ 23,960,452	\$ 21,019,587	\$ 21,019,587	\$ 22,415,441
Less: Total Expenses	(22,237,813)	(22,309,086)	(21,016,186)	(21,892,297)	(22,042,305)	(20,469,850)
Plus: Depreciation	5,709,955	5,709,955	5,709,955	5,687,117	5,687,117	5,573,984
AVAILABLE FOR R&R	\$ 5,400,800	\$ 5,336,706	\$ 8,654,221	\$ 4,814,407	\$ 4,664,399	\$ 7,519,575
Capitalized Salaries	218,700	218,700	323,756	266,639	266,640	249,992

Forecast R&R Contributions:

2016	2017	2018	2019	2020	2021
5,921,130	6,116,528	6,318,373	6,526,879	6,742,267	6,964,761

Water Fund: Budget - Vs. - Actual

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

Water / Admin	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Executive Salaries	143,093	142,162	99.35%	931
Regular Salaries	794,891	725,810	91.31%	69,081
Salaries - Salary Adjustment Funds	40,238	0	0.00%	40,238
Overtime	19,139	6,679	34.90%	12,460
Comp Time Paid	871	871	100.00%	0
Taxes	77,111	62,209	80.67%	14,902
Benefits	334,472	244,570	73.12%	89,902
Subtotal	1,409,815	1,182,301	83.86%	227,514
Operating Expenses				
General Operating Expenses	353,907	132,871	37.54%	221,036
Operational Expenses Over 100K				
Professional Services	118,529	97,401	82.18%	21,128
Other Contractual Services	181,400	169,127	93.23%	12,273
Postage & Freight	130,174	111,620	85.75%	18,554
Insurance	423,143	346,861	81.97%	76,282
Repairs & Maintenance	216,828	105,049	48.45%	111,779
Credit Card Processing Fee's	114,000	96,729	84.85%	17,271
Subtotal	1,537,981	1,059,658	68.90%	478,323
Cost Allocation Gen Fund	796,350	796,350	100.00%	0
Subtotal	796,350	796,350	100.00%	0
TOTAL	\$3,744,146	\$3,038,309	81.15%	\$705,836

Water Fund: Budget - Vs. - Actual

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

Water / Plant	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Regular Salaries	1,652,260	1,652,259	100.00%	1
Overtime	68,971	68,970	100.00%	1
Comp Time Paid	407	407	100.00%	0
Holiday Additional Compensation	20,657	20,657	100.00%	0
Taxes	124,677	124,677	100.00%	0
Benefits	527,888	527,887	100.00%	1
Subtotal	2,394,860	2,394,857	100.00%	3
Operating Expenses				
General Operating Expenses	467,339	391,947	83.87%	75,392
Operational Expenses Over 100K				
Professional Services	244,435	241,330	98.73%	3,105
Utility Services	2,135,034	2,135,033	100.00%	1
Repairs & Maintenance	753,622	753,621	100.00%	1
Operating Supplies	135,125	130,255	96.40%	4,870
RO Chemicals	294,245	293,261	99.67%	984
RO Concentrate Treatment	280,160	272,029	97.10%	8,131
RO Odor Control	170,189	157,439	92.51%	12,750
Nano Filtration Chemicals	239,331	239,331	100.00%	0
Nano Odor Control	157,419	137,015	87.04%	20,404
Subtotal	4,876,899	4,751,261	97.42%	125,638
Capital Expenses				
Equipment	38,800	33,458	86.23%	5,342
Vehicles	40,000	0	0.00%	40,000
Subtotal	78,800	33,458	0.00%	45,342
TOTAL	\$7,350,559	\$7,179,576	97.67%	\$170,983

Water Fund: Budget - Vs. - Actual

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

Water / Field	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Regular Salaries	730,969	678,399	92.81%	52,570
Overtime	70,439	70,438	100.00%	1
Comp time paid	234	233	100.00%	1
Holiday Additional Compensation	1,208	1,208	100.00%	0
Taxes	54,629	53,805	98.49%	824
Benefits	298,118	255,901	85.84%	42,217
Subtotal	1,155,597	1,059,984	91.73%	95,613
Operating Expenses				
General Operating Expenses	349,690	296,452	84.78%	53,238
Operational Expenses Over 100K				
Repairs & Maintenance	441,150	403,477	91.46%	37,673
Subtotal	790,840	699,929	88.50%	90,911
Capital Expenses				
Vehicles	50,056	48,204	96.30%	1,852
Furniture & Fixtures	0	0	0.00%	0
Subtotal	50,056	48,204	96.30%	1,852
TOTAL	\$1,996,493	\$1,808,117	90.56%	\$188,376

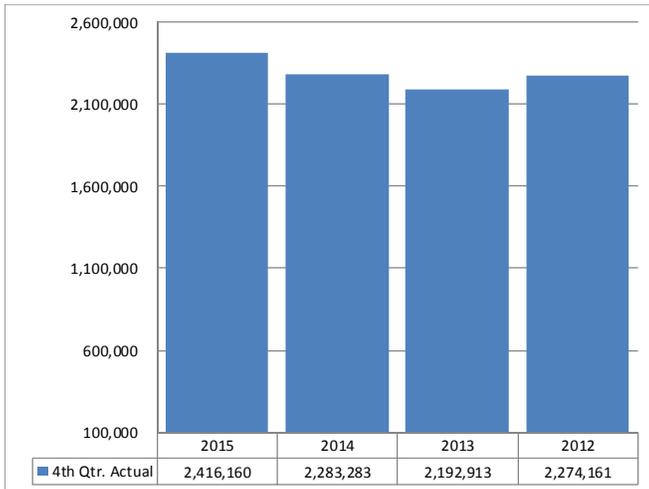
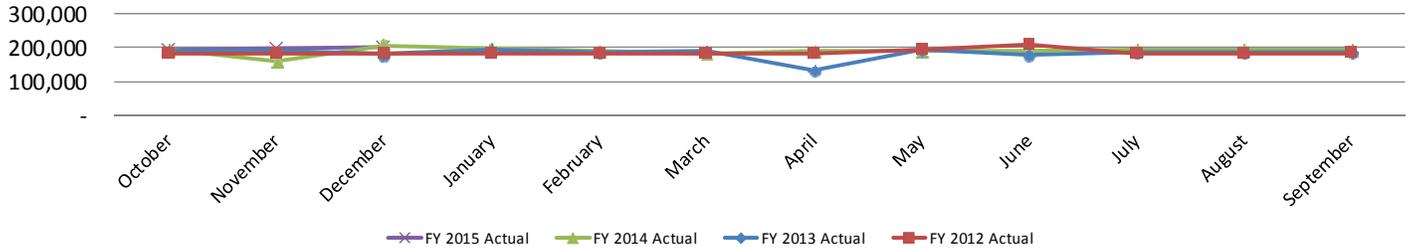
Water / Other	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Depreciation / R&R				
Depreciation	5,709,955	5,709,955	100.00%	0
Subtotal	5,709,955	5,709,955	100.00%	0
Transfers / Reserves				
Trf To-Water R&R	5,731,975	5,731,975	100.00%	0
Trf To-Building	15,750	15,750	100.00%	0
Subtotal	5,747,725	5,747,725	100.00%	0
Operating Contingency				
Contingency	224,050	0	0.00%	224,050
Subtotal	224,050	0	0.00%	224,050
Debt Service				
Principal	2,460,000	2,460,000	100.00%	0
Interest	730,129	729,475	99.91%	654
Other Debt Service Costs	3,000	0	0.00%	3,000
Amortization	90,754	90,754	100.00%	0
Subtotal	3,283,883	3,280,229	99.89%	3,654
TOTAL	\$14,965,613	\$14,737,909	98.48%	\$227,704

Water Fund: Budget - Vs. - Actual

TOWN OF JUPITER - STORMWATER FUND REVENUES FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

Overall the Town's stormwater utility revenues at the end of the fourth quarter is slightly over 100% of budgetary estimates due to stormwater fees revenues.

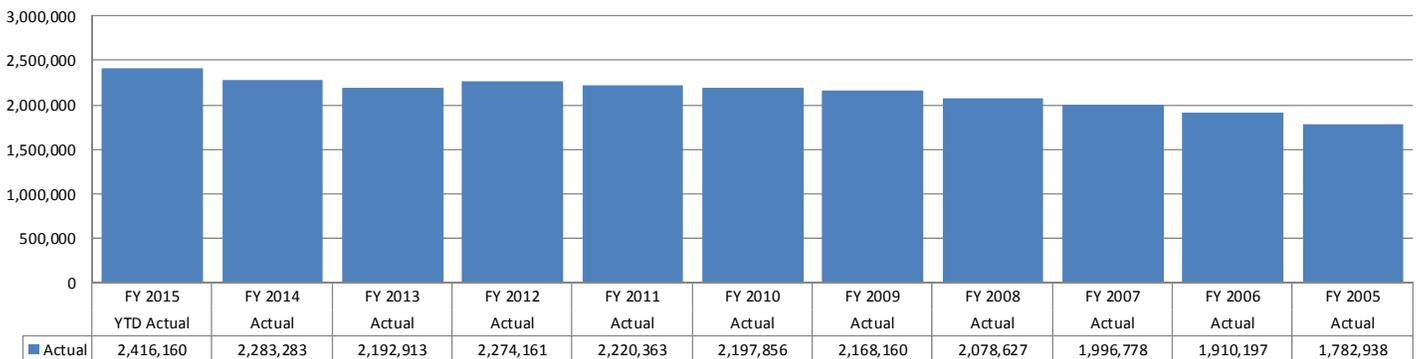
Stormwater Charges



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	204,110	193,865	184,808	187,934
August	202,121	192,956	185,969	187,811
September	203,584	193,127	187,891	188,332
Actual	2,416,160	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.

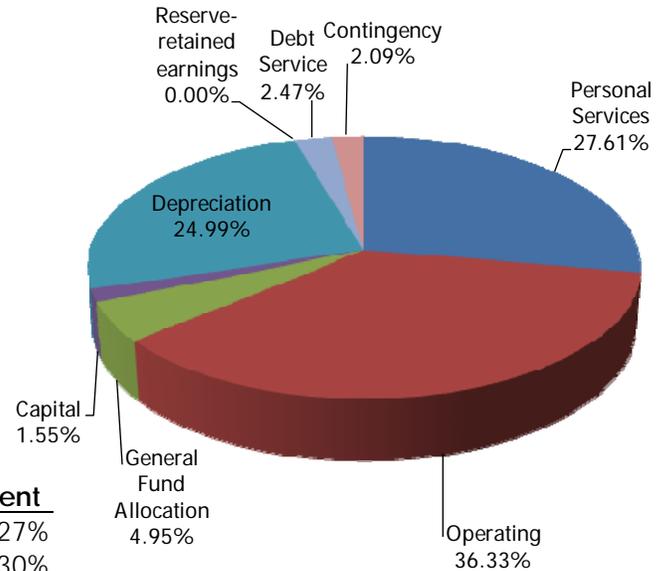


Stormwater Fund: Revenue

TOWN OF JUPITER - STORMWATER FUND EXPENSES FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

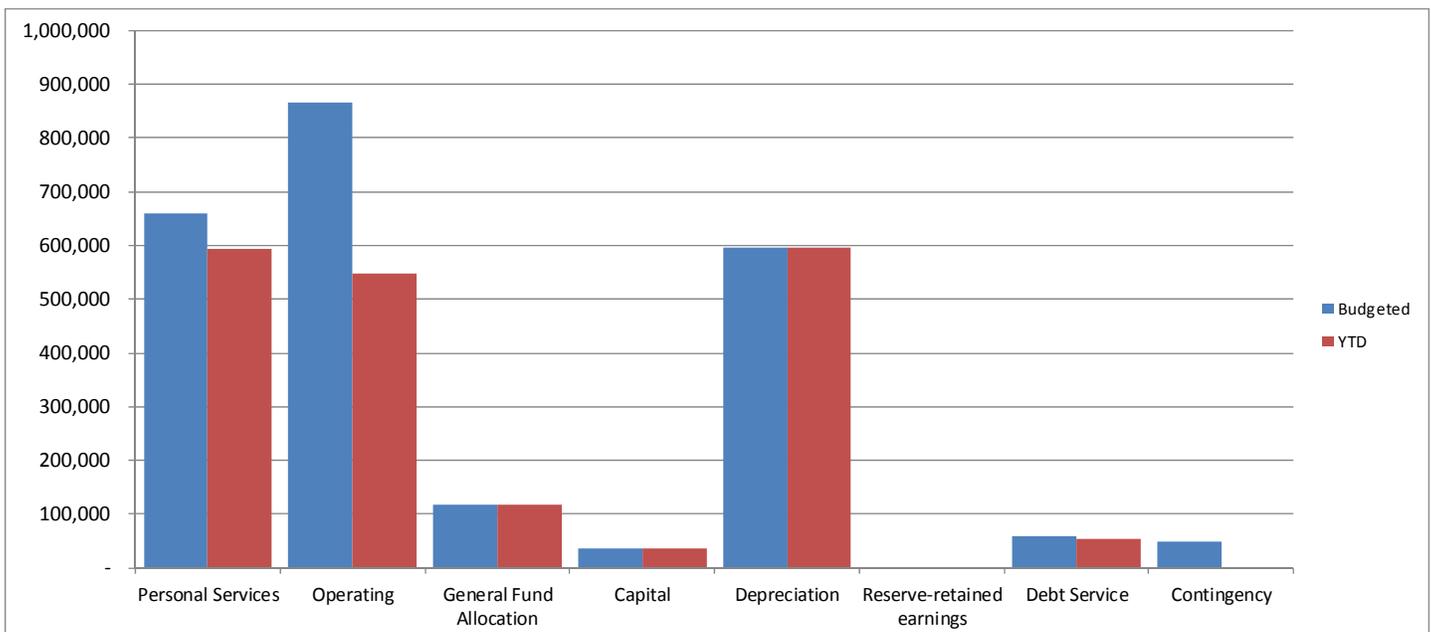
Expenses for the stormwater utility total just over \$1.9 million or 83.38% of budget in the fourth quarter of 2015. The primary expenses that have occurred in the fourth quarter outside of salaries and capital costs include items such as debt service costs, depreciation, repairs and maintenance, general operating expenses and permit fees.

Budgeted Expenses By Category



Category	FY 2015 Budgeted	YTD	Percent
Personal Services	658,998	594,887	90.27%
Operating	867,221	548,974	63.30%
General Fund Allocation	118,100	118,100	100.00%
Capital	37,000	35,888	96.99%
Depreciation	596,563	596,563	100.00%
Reserve-retained earnings	-	-	0.00%
Debt Service	59,000	54,182	91.83%
Contingency	50,000	-	0.00%
Total	2,386,882	1,948,594	81.64%

Expenses: Year to Date Comparison



Stormwater Fund: Expenses

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

	FY 2015				FY 2014			
	Original Budget	Revised Budget	Actual	Percent	Original Budget	Revised Budget	Actual	Percent
REVENUES								
Stormwater Fees	2,373,479	2,373,479	\$ 2,445,310	103.03%	2,260,129	2,260,129	2,303,728	101.93%
Interest & miscellaneous	1,560	1,560	25,708	1647.95%	5,544	5,544	9,185	165.67%
Retained earnings	11,843	11,843	-	0.00%	-	-	-	0.00%
Total	\$ 2,386,882	\$ 2,386,882	\$ 2,471,018	103.52%	\$ 2,265,673	\$ 2,265,673	\$ 2,312,913	102.09%

	FY 2015				FY 2014			
	Original Budget	Revised Budget	Actual	Percent	Original Budget	Revised Budget	Actual	Percent
EXPENSES								
Administration	434,862	444,341	344,119	77.44%	317,240	409,108	365,377	89.31%
Field	1,128,357	1,118,878	835,630	74.68%	1,012,288	1,024,375	860,266	83.98%
Cost Allocation - General Fund	118,100	118,100	118,100	100.00%	118,100	118,100	118,100	100.00%
Depreciation / R & R	596,563	596,563	596,563	100.00%	582,859	582,859	573,756	98.44%
Reserve-retained earnings	-	-	-	0.00%	125,186	22,599	-	0.00%
Debt Service	59,000	59,000	54,182	91.83%	60,000	60,000	54,256	90.43%
Total	\$ 2,336,882	\$ 2,336,882	\$ 1,948,594	83.38%	\$ 2,215,673	\$ 2,217,041	\$ 1,971,756	88.99%
Operating Contingency:	\$ 50,000	\$ 50,000	\$ -		\$ 50,000	\$ 48,632	\$ -	

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

	Original	Revised	2015	Original	Revised	2014
	Projection	Projection	4th Qtr.	Projection	Projection	4th Qtr.
Revenue	\$ 2,375,039	\$ 2,375,039	\$ 2,471,018	\$ 2,265,673	\$ 2,265,673	\$ 2,312,913
Less: Expenses	\$(2,386,882)	\$(2,386,882)	\$(1,948,594)	\$(2,140,487)	\$(2,243,074)	\$(1,971,756)
Plus: Depreciation	596,563	596,563	596,563	582,859	582,859	573,756
AVAILABLE FOR R&R	\$ 584,720	\$ 584,720	\$ 1,118,987	\$ 708,045	\$ 605,458	\$ 914,913
Capitalized Salaries	-	9,621	9,621	75,500	75,500	9,427

Forecast R&R Contributions:

2016	2017	2018	2019	2020	2021
569,340	588,128	607,536	627,585	648,295	669,689

Stormwater Fund: Budget - Vs. - Actual

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

Stormwater / Admin	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Regular Salaries	159,853	157,723	98.67%	2,130
Salaries-Salary Adjust Funds	8,562	0	0.00%	8,562
Overtime	8,010	107	1.34%	7,903
Comptime Paid	101	100		
Taxes	11,745	10,852	92.40%	893
Benefits	55,671	53,798	96.64%	1,873
Subtotal	243,942	222,580	91.24%	21,362
Operating Expenses				
General Operating Expenses	200,399	121,539	60.65%	78,860
Operational Expenses Over 100K				
Cost Allocation General Fund	118,100	118,100	100.00%	0
Subtotal	318,499	239,639	75.24%	78,860
TOTAL	\$562,441	\$462,219	82.18%	\$100,222

Stormwater / Field	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Regular Salaries	258,939	249,826	96.48%	9,113
Overtime	3,389	3,389	100.00%	0
Taxes	18,498	18,498	100.00%	0
Benefits	134,230	100,594	74.94%	33,636
Subtotal	415,056	372,307	89.70%	42,749
Operating Expenses				
General Operating Expenses	165,901	109,708	66.13%	56,193
Operational Expenses Over 100K				
Repairs & Maintenance	500,921	317,727	63.43%	183,194
Subtotal	666,822	427,435	64.10%	239,387
Capital Expenses				
Machinery & Equipment	8,000	7,275	90.94%	725
Vehicles	29,000	28,613	98.67%	387
Subtotal	37,000	35,888	96.99%	1,112
TOTAL	\$1,118,878	\$835,630	74.68%	\$283,248

Stormwater Fund: Budget - Vs. - Actual

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

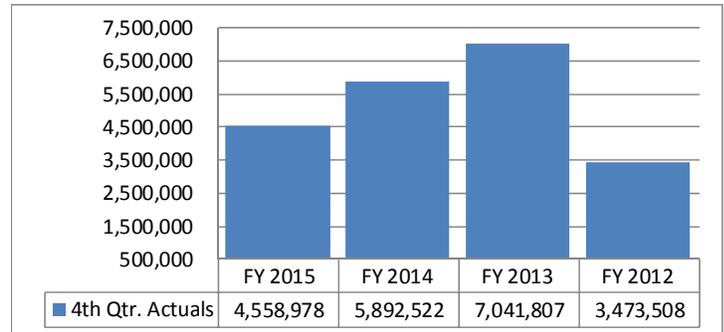
Stormwater / Other		FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Depreciation / R&R					
Depreciation		596,563	596,563	100.00%	-
	Subtotal	596,563	596,563	100.00%	-
Trf To-Stormwater R&R		551,152	551,152	100.00%	-
	Subtotal	551,152	551,152	100.00%	-
Operating Contingency					
Contingency		50,000	-	0.00%	50,000
	Subtotal	50,000	-	0.00%	50,000
Debt Service					
Principal		54,000	54,000	100.00%	-
Interest		5,000	182	3.64%	4,818
	Subtotal	59,000	54,182	91.83%	4,818
	TOTAL	\$1,256,715	\$1,201,897	95.64%	\$54,818

Stormwater Fund: Budget - Vs. - Actual

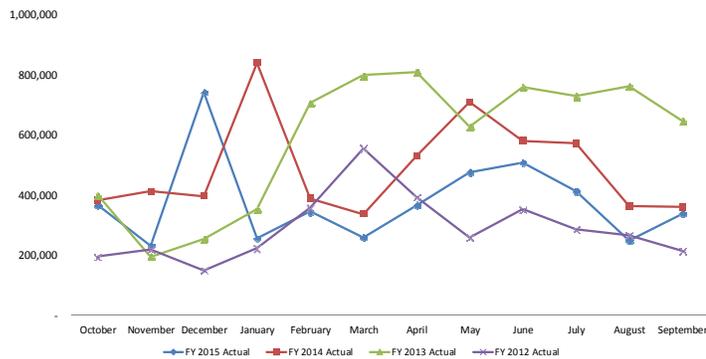
TOWN OF JUPITER - BUILDING ENTERPRISE FUND REVENUES

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

Building permit revenues continue to exceed projected budgetary levels. With 100% of the fiscal year complete, permit revenue is just over \$4.5 million or 130% of budget. Below is a chart comparing previous fiscal years fourth quarter performance to FY 2015.



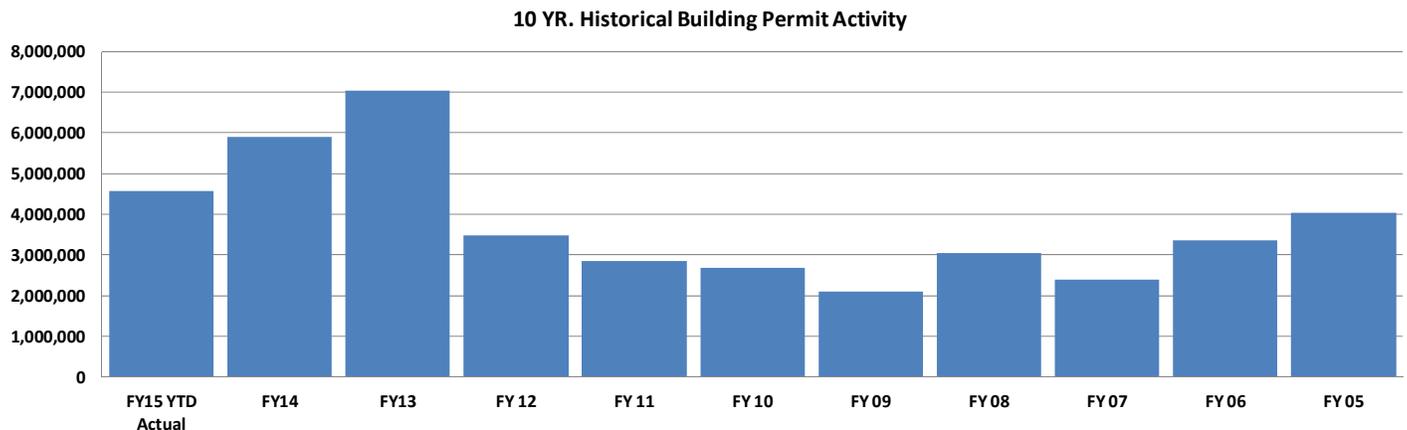
YEAR TO DATE PERMIT COMPARISON:



Month	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	366,804	384,017	398,220	195,227
November	234,200	415,302	196,647	219,344
December	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	508,946	581,097	760,617	352,911
July	412,996	573,861	729,329	286,523
August	249,127	364,228	761,882	266,361
September	338,551	361,886	645,217	213,711
Total	4,558,978	5,892,522	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 actuals.



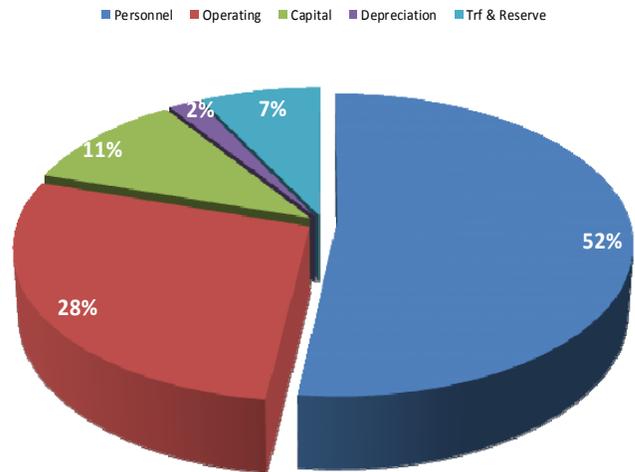
Building Fund: Revenue

TOWN OF JUPITER - BUILDING ENTERPRISE EXPENSES

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015

The total Building Fund revised budgeted expenditures for FY 2015 are 4,001,362. Of this amount, \$2,079,822, or 52%, is related to personnel costs. The data represented below gives a snapshot of Building Fund expenses as of September 30, 2015 by category. At the end of the fourth quarter the Building Fund has expended 76.88% of its budget.

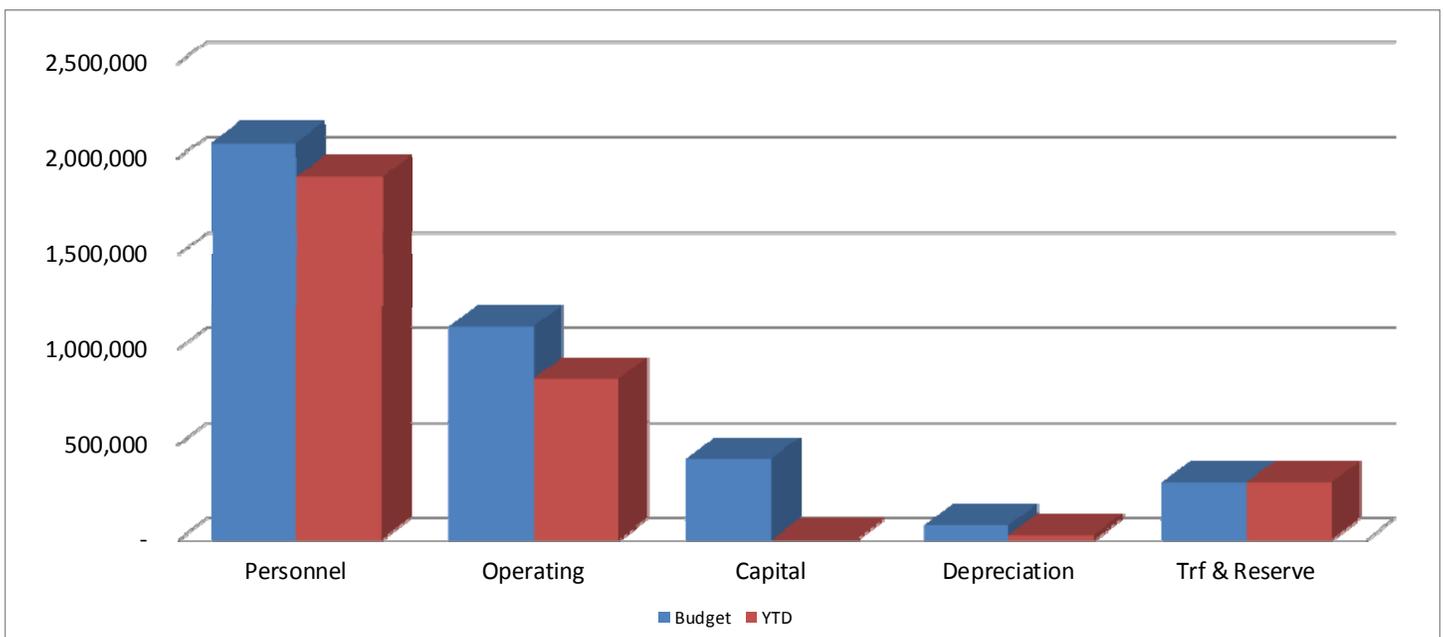
Budgeted Expenses by Category



	Budget	YTD	Percent
Personnel	2,079,822	1,903,882	91.54%
Operating	1,117,737	844,570	75.56%
Capital	426,123	-	0.00%
Depreciation	76,310	26,281	34.44%
Trf & Reserve	301,373	301,373	100.00%
Total	\$ 4,001,365	\$ 3,076,106	76.88%

The year to date comparison indicates that the Building Fund is operating below 100% of year-end estimates at 76.88% respectively. Building Fund expenses decreased \$163 thousand or (5.04%) less than this time last year. One of the largest expenditures outside of personnel expenses 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 TWELVE MONTHS ENDING SEPTEMBER 30, 2015 AND 2014**

REVENUES	FY15				FY14			
	Original Budget	Revised Budget	Actual	Percent	Original Budget	Revised Budget	Actual	Percent
Building Permits	3,517,542	3,517,542	4,575,182	130.07%	3,108,900	3,478,900	5,967,600	191.95%
Charges for service	15	15	132	876.67%	-	-	5	0.00%
Interest	11,000	11,000	54,155	492.32%	11,257	11,257	22,856	203.04%
Miscellaneous	-	-	3,949	0.00%	-	-	780	100.00%
Transfers	68,250	68,250	68,250	100.00%	94,250	94,250	94,250	100.00%
Retained earnings	13,949	404,558	-	0.00%	-	494,106	-	0.00%
Total	\$3,610,756	\$4,001,365	\$4,701,668	117.50%	\$3,214,407	\$4,078,513	\$ 6,085,491	189.32%
EXPENDITURES								
Administration	1,178,179	1,189,783	1,115,640	93.77%	1,253,340	1,272,635	1,060,645	84.63%
Inspections	987,873	977,633	895,201	91.57%	556,278	926,478	818,970	147.22%
Permitting	281,438	265,888	218,984	82.36%	326,780	1,148,011	743,407	227.49%
Plan Review	623,053	1,012,298	420,672	41.56%	672,655	281,584	261,847	38.93%
Support Services	490,213	505,763	399,328	78.96%	311,854	356,305	345,193	110.69%
Depreciation	50,000	50,000	26,281	52.56%	93,500	93,500	9,265	9.91%
Total	\$3,610,756	\$4,001,365	\$3,076,106	76.88%	\$3,214,407	\$4,078,513	\$ 3,239,327	100.78%

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015**

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Building Administration				
Salary and Benefits				
Executive Salaries	122,904	122,904	100.00%	0
Regular Salaries	281,233	277,879	98.81%	3,354
Salaries-Salary Adjust Funds	13,188	0	0.00%	13,188
Overtime	2,821	2,821	100.00%	0
Comp Time Paid	1,700	1,660	100.00%	40
Taxes	29,023	29,023	100.00%	0
Benefits	150,185	134,271	89.40%	15,914
Subtotal	601,054	568,558	94.59%	32,496
Operating Expenses				
General Operating Expenses	261,046	245,709	94.12%	15,337
Subtotal	261,046	245,709	94.12%	15,337
Capital Expenses				
Depreciation	50,000	0	0.00%	50,000
Machinery & Equipment	26,310	26,281	99.89%	29
Subtotal	76,310	26,281	34.44%	50,029
Cost Allocation Gen Fund	301,373	301,373	100.00%	0
Subtotal	301,373	301,373	100.00%	0
TOTAL	\$1,239,783	\$1,141,921	92.11%	\$97,862

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Building Inspections				
Salary and Benefits				
Regular Salaries	281,266	273,097	97.10%	8,169
Overtime	1,900	1,691	89.00%	209
Comp Time Paid	3,250	2,827	86.98%	423
Taxes	20,541	19,959	97.17%	582
Benefits	97,639	94,447	96.73%	3,192
Subtotal	404,596	392,021	96.89%	12,575
Operating Expenses				
General Operating Expenses	76,147	31,090	40.83%	45,057
Operational Expenses Over 100K				
Other Contractual Service	496,890	472,090	95.01%	24,800
Subtotal	573,037	503,180	87.81%	69,857
TOTAL	\$977,633	\$895,201	91.57%	\$82,432

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015**

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Building Permitting				
Salary and Benefits				
Regular Salaries	175,222	157,048	89.63%	18,174
Overtime	372	372	100.00%	0
Taxes	13,930	11,787	84.62%	2,143
Benefits	58,149	35,813	61.59%	22,336
Subtotal	247,673	205,020	82.78%	42,653
Operating Expenses				
General Operating Expenses	18,215	13,964	76.66%	4,251
Subtotal	18,215	13,964	76.66%	4,251
TOTAL	\$265,888	\$218,984	82.36%	\$46,904

	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Building Plan Review				
Salary and Benefits				
Regular Salaries	279,224	279,224	100.00%	0
Overtime	1,076	1,076	100.00%	0
Comp Time Paid	1,472	1,472	100.00%	0
Taxes	20,709	20,709	100.00%	0
Benefits	67,572	67,572	100.00%	0
Subtotal	370,053	370,053	100.00%	0
Operating Expenses				
General Operating Expenses	21,836	15,650	71.67%	6,186
Operational Expenses Over 100K				
Professional Services	194,286	34,969	18.00%	159,317
Subtotal	216,122	50,619	23.42%	165,503
Capital Expenses				
Machinery & Equipment	365,409			
Software	60,714	0	0.00%	60,714
Subtotal	426,123	0	0.00%	426,123
TOTAL	\$1,012,298	\$420,672	41.56%	\$591,626

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015**

Building Support Services	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Regular Salaries	292,489	249,335	85.25%	43,154
Overtime	1,000	557	55.70%	443
Comp Time Paid	550	519	100.00%	31
Taxes	21,504	18,516	86.10%	2,988
Benefits	140,903	99,303	70.48%	41,600
Subtotal	456,446	368,230	80.67%	88,216
Operating Expenses				
General Operating Expenses	49,317	31,098	63.06%	18,219
Subtotal	49,317	31,098	63.06%	18,219
TOTAL	\$505,763	\$399,328	78.96%	\$106,435

Building Fund: Budget - Vs. - Actual

JUPITER COMMUNITY REDEVELOPMENT AGENCY BUDGET - Vs.- ACTUAL FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015 AND 2014

	FY 2015				FY 2014			
	Orginal	Revised	Actual	Percent	Orginal	Revised	Actual	Percent
	Budget	Budget			Budget	Budget		
REVENUES								
Taxes	845,532	845,532	\$ 834,653	98.71%	727,206	727,206	\$ 720,678	99.10%
Intergovernmental	-	1,550,983	326,777	21.07%	1,550,983	1,550,983	-	0.00%
Charges for services	73,700	73,700	74,140	100.60%	41,300	41,300	48,980	118.60%
Interest	2,000	2,000	249	12.46%	2,000	2,000	127,699	6384.95%
Other Revenue	-	-	69	100.00%	-	-	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	5,191,216	-	0.00%
Total	\$ 2,695,081	\$ 7,569,905	\$ 1,235,887	16.33%	\$ 12,346,822	\$ 14,023,205	\$ 991,593	8.03%
EXPENDITURES								
Salaries / fringe benefits	\$ 195,570	\$ 195,570	\$ 185,576	94.89%	\$ 188,367	\$ 188,367	\$ 184,709	98.06%
Operating expenses	281,476	281,476	169,596	60.25%	214,188	224,287	113,671	53.07%
Capital :								
Events Plaza Upgrade	-	41,937	-	0.00%	-	41,937	-	0.00%
Colonial Bank - planning	-	4,595	-	0.00%	-	4,595	-	0.00%
Riverwalk signage	-	27,096	-	0.00%	-	27,096	-	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%
Riverwalk at Water Pointe	-	200,700	-	0.00%	-	240,043	39,343	100.00%
BR bridge / Colonnial Bank	150,000	214,161	30,991	14.47%	-	66,417	2,256	100.00%
Oxbow switchback	-	90,601	-	0.00%	-	90,601	-	0.00%
Mitigation bank	-	28,500	850	2.98%	-	29,350	850	0.00%
A-1-A US 1 to Jupiter Beach Rd.	500,000	4,184,131	1,147,191	27.42%	3,800,000	4,220,644	1,293,889	34.05%
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%	7,698,000	7,698,000	55,103	0.72%
Riverwalk - Under US1 Bridge	-	225,000	-	0.00%	225,000	225,000	-	0.00%
Lagoon Bridge	75,000	75,000	-	0.00%	-	-	-	0.00%
Parkway Street	-	166,419	166,418	100.00%	-	403,917	251,654	0.00%
Interest on Town loan	169,767	169,767	169,767	100.00%	171,267	171,267	171,267	100.00%
Transfer to General Fund	50,000	50,000	50,000	100.00%	50,000	50,000	50,000	100.00%
Cost Allocation GF	200,000	200,000	200,000	100.00%	-	-	-	0.00%
Total	\$ 2,695,081	\$ 7,569,905	\$ 2,134,012	28.19%	\$ 12,346,822	\$ 14,023,205	\$ 2,162,743	17.52%

Jupiter CRA: Budget - Vs. - Actual

**JUPITER COMMUNITY REDEVELOPMENT AGENCY
BUDGET - Vs.- ACTUAL
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2015**

CRA/TM Special Projects	FY 2015 Revised Budget	FY 2015 Actual	Percent Used	Remaining Balance
Salary and Benefits				
Regular Salaries	153,256	148,373	97%	4,883
Salary - Adjustment Funds	3,183	0	0%	3,183
Payroll Taxes	11,264	10,849	96%	415
Benefits	27,867	26,354	95%	1,513
Subtotal	195,570	185,576	95%	9,994
Operating Expenses				
General Operating Expenses	281,476	169,596	60%	111,880
Subtotal	281,476	169,596	60%	111,880
Capital Expenses				
	6,673,092	1,359,073	20%	5,314,019
Subtotal	6,673,092	1,359,073	20%	5,314,019
Transfers / Reserves				
Interest on Town Loan to CRA	169,767	169,767	100%	0
Trf to General Fund	50,000	50,000	100%	0
Cost Allocation GF	200,000	200,000	100%	0
Subtotal	419,767	419,767	100%	-
TOTAL	\$7,569,905	2,134,012	28%	5,435,893

Jupiter CRA: Budget - Vs. - Actual

TOWN OF JUPITER - NONMAJOR GOVERNMENTAL FUNDS

CHANGE IN FUND BALANCE

FOR THE TWELVE MONTHS ENDING SEPTEMBER 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	-	-	-	4,381,432	2,167,826
Impact Fees	398,408	311,460	45,143	-	-
Intergovernmental	-	-	-	-	-
Investment Earnings	1,301	304	35	-	58
Miscellaneous	-	-	-	-	-
Total Revenues	399,709	311,764	45,177	4,381,432	2,167,884
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Debt Service					
Principal	-	-	-	873,667	1,435,000
Interest and Fiscal Charges	-	-	-	113,692	706,045
Other Debt Service Cost	-	-	-	-	1,327
Total Expenditures	-	-	-	987,359	2,142,372
Revenues Over (Under) Expenditures	399,709	311,764	45,177	3,394,073	25,512
OTHER FINANCING USES					
Transfers Out	(125,182)	(900,000)	-	(3,350,397)	-
Total Other Financing Uses	(125,182)	(900,000)	-	(3,350,397)	-
Net Changes in Fund Balance	274,527	(588,236)	45,177	43,676	25,512
Fund Balances at beginning of year	1,999,945	985,972	214,444	1,056,324	335,143
Fund Balances (deficit) at end of 4th Qrt.	2,274,472	397,737	259,622	1,100,000	360,655

Non-Major Fund: Change in Fund Balance