



**2023/2024**  
**REVENUE MANUAL**

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## INTRODUCTION

This Town of Jupiter Revenue Manual is a companion document to the Town's annual budget document. The Revenue Manual was developed to provide a reference source for the major revenue sources collected by the Town.

This Revenue Manual is an in depth view of the Town's revenue sources. Its purpose is to provide information on the types of major revenue sources the Town utilizes to provide public services to the community. The Town relies on a variety of revenue sources in order to finance the cost of services provided to its citizens.

Some of the revenues can be directly associated with the cost of specific services. Examples include user fees charged for water, stormwater, solid waste collection services, and facility use fees. The amount charged for these services increases or decreases based on the Town's cost to provide the service and the amount of the service that is consumed by the user.

Other governmental revenue sources cannot be related directly to underlying services, primarily because the services do not lend themselves to cost recovery using a direct user charge. Examples are police services, maintenance of roadways, and the use of Town parks. These public services are financed through a variety of revenue sources such as property, sales, gas and utilities tax, and franchise fees.

The Revenue Manual is organized by governmental fund. The Town's fiscal year reporting and budget document conforms to the General Accepted Accounting Principles (GAAP) and financial statements are prepared in accordance with the standards set by the Governmental Accounting Standards Board (GASB), applicable to local governments for accounting and financial reporting. Town accounts are organized and operated on the basis of funds. Each fund is an independent fiscal and accounting entity and is segregated according to its intended purpose.

# GENERAL FUND

The General Fund is the general operating fund of the Town. All general tax revenue and receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

## AD VALOREM TAXES

### Summary

Ad valorem taxes are levied against the taxable value of real and personal property. The Town Council sets the millage rate for the tax before October 1 each year. One mill is \$1 of tax per \$1,000 of taxable assessed value. The millage rate is applied to a property's most recent taxable assessed value. Taxable assessed value equals total assessed value (taking into account the annual limitation of 3% for the Save Our Homes restriction on value increases on homesteaded property) less exemptions (such as the \$50,000 Homestead exemption, additional low-income senior exemption and disability exemptions.)

Example: For a home assessed at \$100,000, a \$50,000 homestead exemption is deducted resulting in a taxable assessed value of \$50,000. The general fund operating millage rate (2.4633 for the 2022 tax bill) is applied, resulting in \$123.17 in ad valorem property taxes.

### Legal Authority

Florida Constitution, Article VII, Section 9  
Chapters 192-197 and 200, Florida Statutes  
§116.211

### Budget Determination

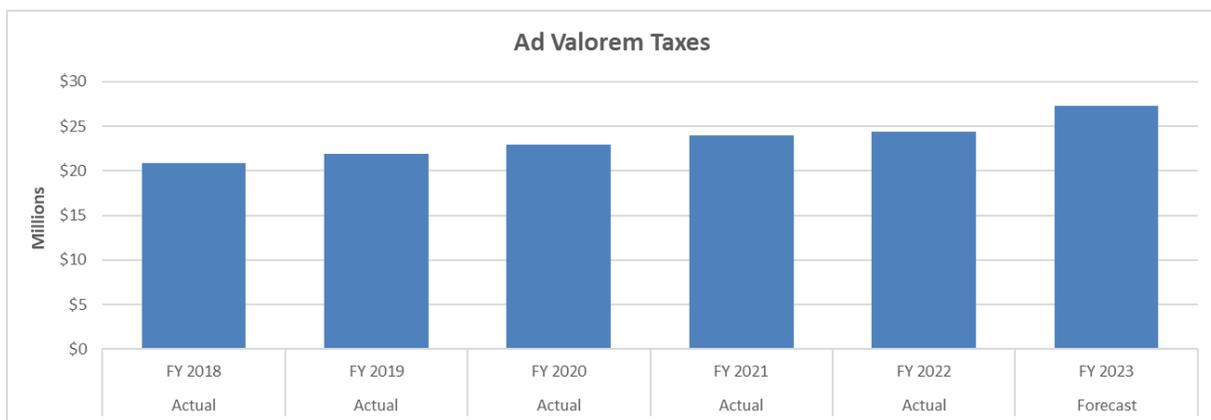
Budgets are based on July 1 estimates of the Town's total taxable assessed value of property. Ad Valorem Taxes are the largest single revenue source to the General Fund.

### Fiscal Capacity

FY2023 adopted millage is 2.4633. The Town has the capacity to levy up to 10 mills for expenditures based on State law. The millage rate is set by the Council each fiscal year. The amount of revenue received through ad valorem taxes is the product of two factors: 1) the tax rate (millage) set by the Town Council; and 2) the value the Palm Beach County Property appraiser places upon the property.

### Authorized Uses

General Fund revenue, unrestricted.



## LOCAL OPTION GAS TAX

### Summary

Palm Beach County levies a Local Option Gas Tax of six cents on every gallon of motor fuel and diesel fuel sold at retail. This tax was enacted by an ordinance adopted by the Board of County Commissioners. A county's proceeds from the 1 to 6 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

### Legal Authority

Section 336.025(1)(a), Florida Statutes, allows a local option gas tax (at a rate of one through six cents) upon every gallon of motor fuel and diesel fuel sold at retail in a county and taxed,

HB1813-2003 Legislature - Construction of Sidewalks, Chapter 2003- 86, Laws of Florida. under the provisions of Part I or Part II of Chapter 206, Florida Statutes.

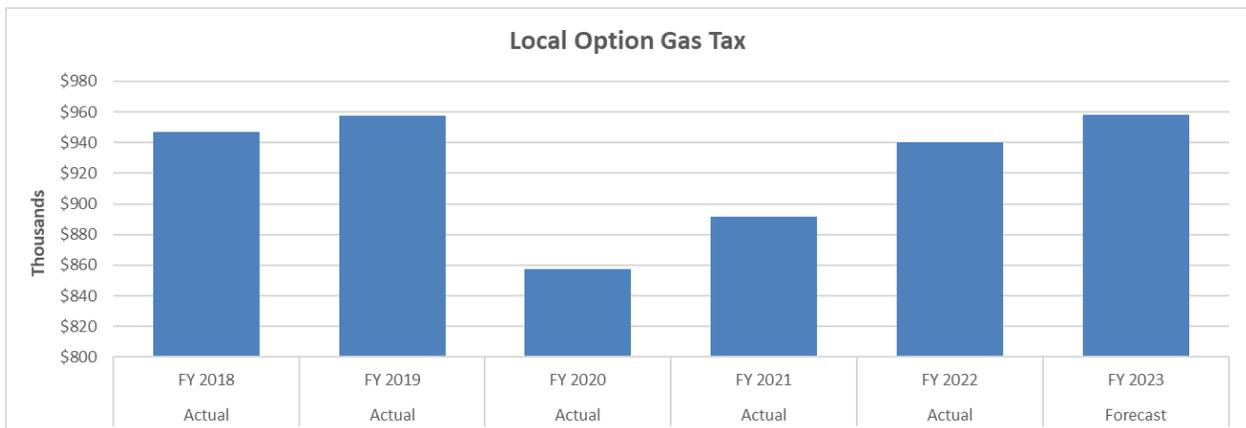
### Current Rate or Formula

Six cents on every gallon of motor fuel and diesel fuel sold in Palm Beach County. The County receives approximately two-thirds of the local option gas tax revenues; the remaining one-third is shared locally among municipalities based on interlocal agreements.

### Authorized Uses

Florida Statutes, §336.025(1)(a)2, requires the proceeds of the local option gas tax be used only for transportation related expenditures, which include:

- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Roadway and right-of-way drainage
- Street lighting
- Traffic signs, traffic engineering, signalization, and pavement marking
- Bridge maintenance and operation



## NEW LOCAL OPTION GAS TAX

### Summary

Palm Beach County levies a Local Option Gas Tax of five cents on every gallon of motor fuel sold at retail. Diesel fuel is not subject to this tax. This tax was enacted by an ordinance adopted by the Board of County Commissioners. A county's proceeds from the 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

### Legal Authority

Section 336.025(1) (b), Florida Statutes, allows a local option gas tax (at a rate of one through five cents) upon every gallon of motor fuel sold in a county and taxed under the

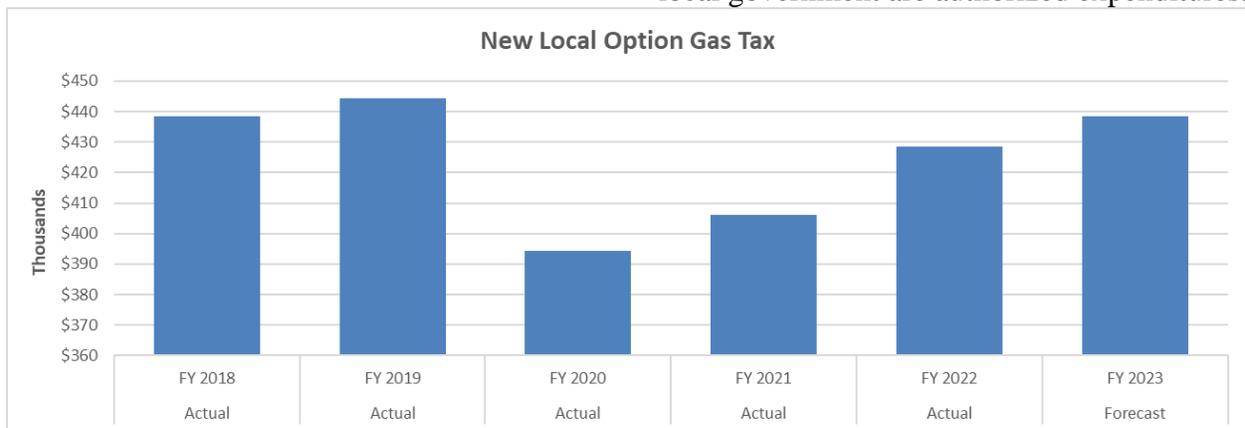
provisions of Part I of Chapter 206, Florida Statutes. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.

### Current Rate or Formula

Five cents on every gallon of motor fuel sold in Palm Beach County. The County receives 79% of the local option gas tax revenues; the remaining 21% is shared locally among municipalities based on interlocal agreements.

### Authorized Uses

Use of proceeds is restricted to transportation (roads and mass transit) expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Expenditures for these purposes include construction of new roads or the paving of existing graded roads when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts. Routine maintenance of roads is not considered an authorized expenditure. Also, expenditures needed to meet immediate local transportation problems and for transportation related expenditures that are critical for building comprehensive roadway networks by local government are authorized expenditures.



## UTILITY SERVICE TAX – ELECTRIC

### *Summary*

A Public Service Tax (also known as Utility Service Tax or Municipal Service Tax) is levied on the purchase of electricity within the incorporated area of the Town of Jupiter.

### *Legal Authority*

Florida Statute § 166.231

Town of Jupiter Public Service Tax Ordinance 52-94 states that it is the duty of the seller of electricity within the incorporated area of the Town of Jupiter to collect from the purchaser, for the use of the Town, the taxes levied at the time of collecting the selling price charged for each and every transaction.

### *Current Rate or Formula*

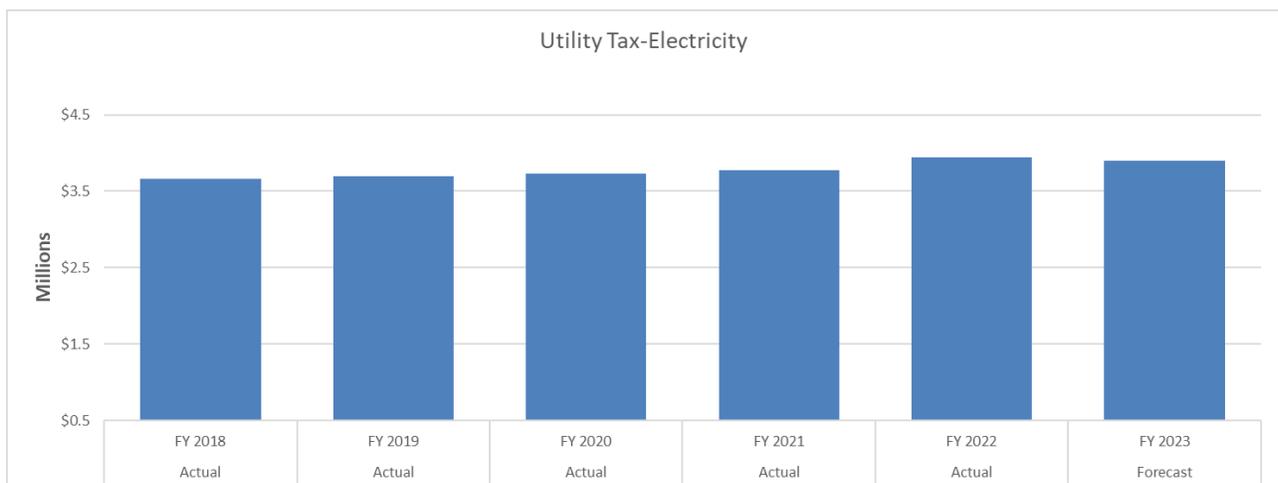
6% on Florida Power and Light Usage.

### *Exemptions*

- United States, State of Florida, all counties, school districts and municipalities of the State.
- Any other public body as defined by Section 1.01, Florida Statutes.
- Any recognized church within the State. (Exclusively for church purposes).

### *Authorized Uses*

Utility Service Tax proceeds are considered General Fund revenue, unrestricted.



## UTILITY SERVICE TAX – WATER

### *Summary*

A Public Service Tax (also known as Utility Service Tax or Municipal Service Tax) is levied on the purchase of water within the incorporated area of Jupiter.

### *Legal Authority*

Florida Statute § 166.231

Town of Jupiter Public Service Tax Ordinance 52-94

### *Current Rate or Formula*

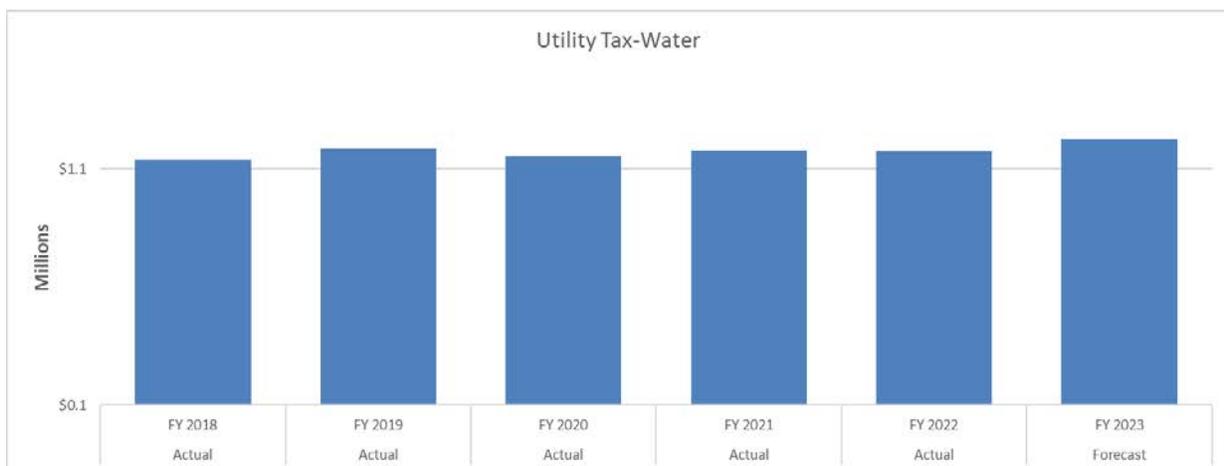
6% on Water Usage.

### *Exemptions*

- United States, State of Florida, all counties, school districts and municipalities of the State.
- Any other public body as defined by Section 1.01, Florida Statutes.
- Any recognized church within the State. (That is used exclusively for church purposes)

### *Authorized Uses*

Utility Service Tax proceeds are considered General Fund revenue, unrestricted.



# COMMUNICATIONS SERVICES TAX

## Summary

The Communications Services Tax (CST) Simplification Law, implemented October 1, 2001, consolidates taxes imposed on retail sales of communications services. The tax is comprised of a state portion and a local portion. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold.

## Legal Authority

Florida Statutes, Chapter 202  
Town Ordinance 28-01

## Current Rate or Formula

The State’s rate of taxation on communications services is 7.44% except direct-to-home satellite which is taxed at a state rate of 9.07%. Beginning October 1, 2002, and continuing thereafter, the Town imposed the local communications services tax rate of 5.1 percent as set forth in F.S. § 202.19(2) (a).

## Tax in lieu of permit fees.

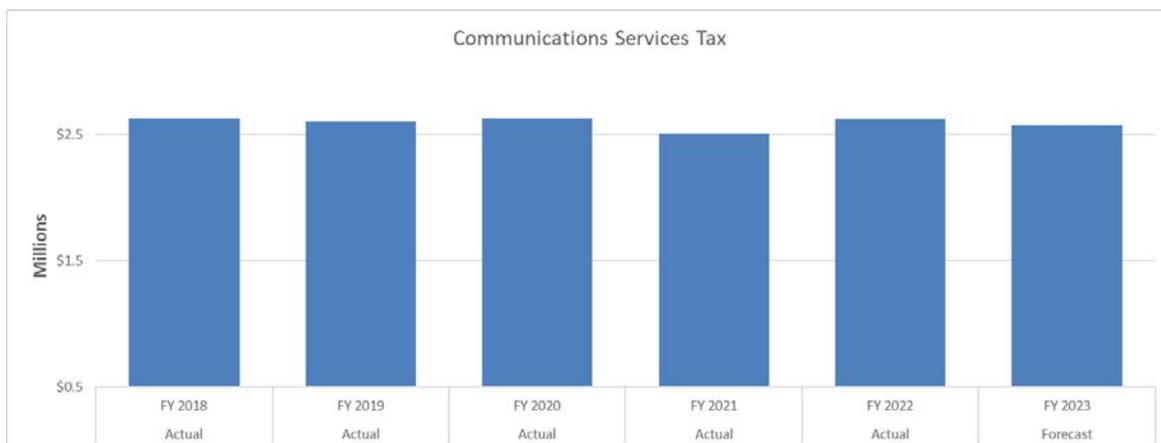
- (a) The Town adjusts its local communications services tax rate upward, found in F.S. § 202.20(1)(a) and (1)(b), by 0.12 percent in lieu of requiring and collecting permit fees from any provider of communications services, in accordance with F.S. § 337.401(3)(c)1.
- (b) This upward adjustment shall be applied to the same communications services subject to the local communications services tax Described in F.S. § 202.20(1) (a) and (1) (b).

## Exemptions

- United States, State of Florida, all counties, school districts and municipalities of the State.
- Any other public body as defined by Section 1.01, Florida Statutes.
- Any recognized church within the State. (That is used exclusively for church purposes)

## Authorized Uses

General Fund revenue, unrestricted.



## BUILDING PERMITS – ENGINEERING

### *Summary*

The *Engineering Permit Fee* is levied to recover a portion of the costs for engineering services, platting services and engineering construction permit and inspection services that are incurred by the Town, during its review, administration and inspection of land subdivision, land development and land improvement applications and permits.

### *Legal Authority*

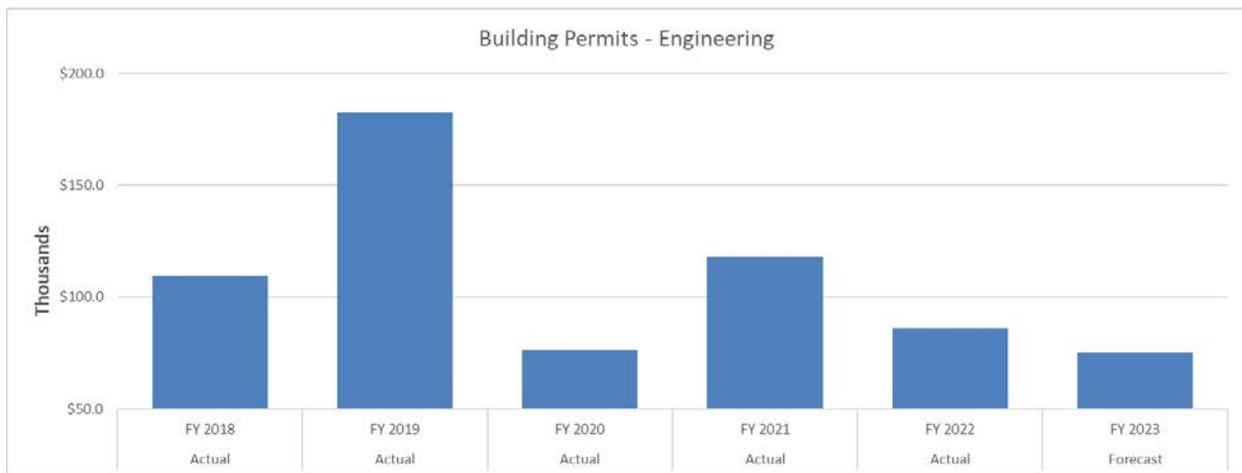
Home Rule – Regulatory Fees  
Town Ordinance 22-09

### *Current Rate or Formula*

Schedule listed in Town Code.

### *Authorized Uses*

Revenues raised by fee is to partially recover costs of the Town’s engineering and inspection costs within the General Fund.



## FRANCHISE FEE – ELECTRIC

### Summary

Franchise fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Local governments, for example, may exercise their home rule authority to impose a franchise fee upon a utility for the grant of a franchise and the privilege of using local government’s rights-of-way to conduct the utility business. The fee is considered fair rent for the use of such rights-of-way and consideration for the local government’s agreement not to provide competing utility services during the term of the franchise agreement. The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public. Typically, the franchise fee is calculated as a percentage of the utility’s gross revenues within a defined geographic area. A fee imposed by a municipality is based upon the gross revenues received from the incorporated areas within the Town.

Franchise fees paid by Florida Power and Light are in exchange for the nonexclusive right and privilege of supplying electricity and other services within the incorporated area of the Town free from competition from the Town.

The agreement between the Town and Florida Power & Light is a 30-year agreement entered into 2007 and will expire in 2037.

### Legal Authority

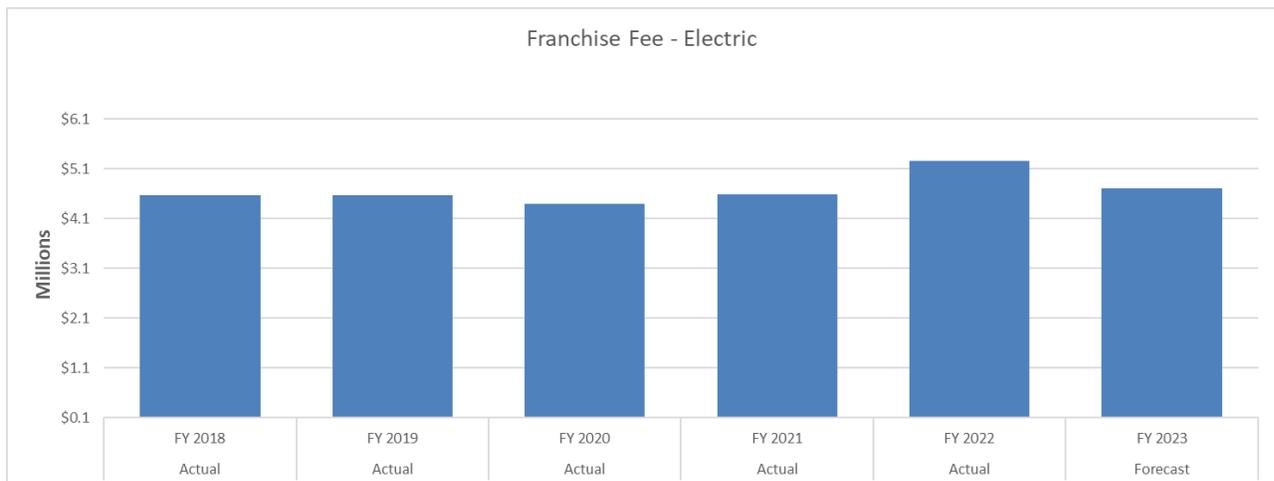
Home Rule – Proprietary Fees  
Town Ordinance 38-07

### Current Rate or Formula

5.9% of FPL’s billed revenues, less actual write-offs, from the sale of electricity to residential, commercial and industrial customers within the incorporated area of the Town.

### Authorized Uses

General Fund revenue, unrestricted



## FRANCHISE FEE – SOLID WASTE

### *Summary*

On July 19, 2022, the Town executed an Exclusive Franchise Agreement with Waste Management to provide for the residential collection of certain types of solid waste, recyclable materials and yard waste that are generated in the Town. The term of this agreement is 8 years, 7 months and commenced March 1, 2023.

### *Legal Authority*

Home Rule Authority – Proprietary Fees

Franchise Agreement between the Town and Waste Management as approved by the Town Council on 7/19/2022 by Ordinance 7-22

### *Current Rate or Formula*

3.0% of the gross billings to residential & commercial customers, excluding franchise fees, disposal costs, recycling and collection services provided to Town and within the incorporated area of the Town.

### *Authorized Uses*

General Fund revenue, unrestricted



# SOLID WASTE COLLECTIONS

## Summary

The Town executed an Exclusive Franchise Agreement with Waste Management to provide for the residential collection of certain types of solid waste, recyclable materials and yard waste that are generated in the Town. The term of this agreement is 8 years, 7 months and commenced March 1, 2023.

Under the terms of the Franchise Agreement, the Town invoices for the cost of the residential waste collections on the monthly utility bills provided to Town residents and remits these pass-through collections monthly to Waste Management.

The fees are indexed annually based on prescribed indices within the agreement.

## Legal Authority

Home Rule Authority – Proprietary Fees

Franchise Agreement between the Town and Waste Management as approved by the Town Council on 7/19/2022 by Ordinance 7-22

## Current Rate or Formula

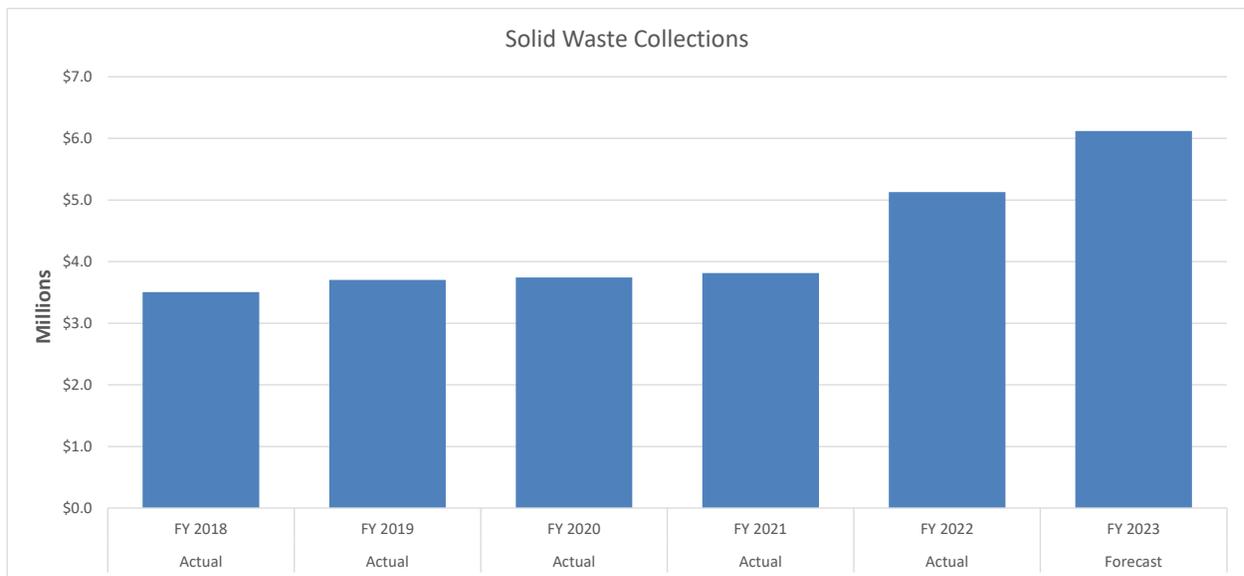
Outlined in ordinance 07-22. Residential service is to be billed by the Town’s utility billing department and commercial services are billed and collected by the hauler. Funds received from the Town’s utility billing department are then transferred to the hauler monthly.

## Exemptions

Town owned property is exempt.

## Authorized Uses

Revenues raised by this fee are used to pay for residential service (pass-through) to the contract provider.



## STATE REVENUE SHARING

### *Summary*

The municipal revenue sharing program is administered by the Department of Revenue. Monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees that are collected.

### *Legal Authority*

Florida Statute Chapters 206, 212, 218

Florida Statute § 218.62

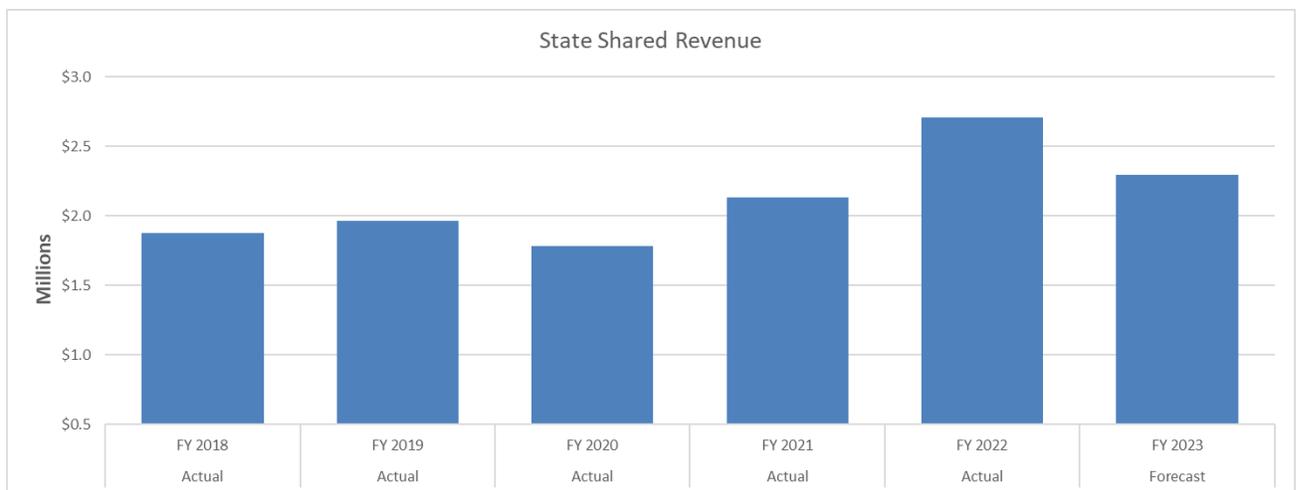
Florida Revenue Sharing Act of 1972

### *Current Rate or Formula*

A formula using three equally weighted factors is set by FLDOR by July 25 each year. The factors are the adjusted Town population, the Town's share of sales tax collected within the county, and the Town's relative ability to raise revenue based on per capita taxable values.

### *Authorized Uses*

Funds derived from municipal fuel tax must be used for transportation expenditures. The Town may pledge only the guaranteed entitlement portion of the distribution for bonded indebtedness. All remaining funds are available for general use.



# HALF-CENT SALES TAX

## Summary

Authorized in 1982, this program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county. An allocation formula serves as the basis for distribution. The primary purpose of this revenue is to provide relief from ad valorem and utility taxes while providing counties and municipalities with revenue for local programs.

## Legal Authority

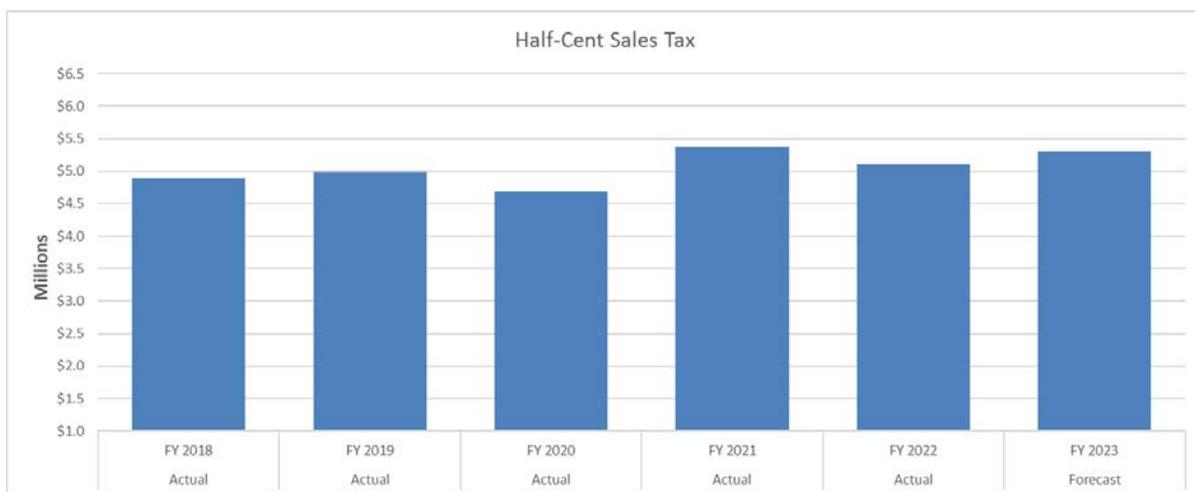
Florida Statute § 202.18(2), 12.20(60) and 218.60-67

## Current Rate or Formula

The allocation factor for each municipal government is computed by dividing the municipality’s total population by the sum of the county’s total population plus two-thirds of the County incorporated population. Each municipality’s distribution is then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county. An increase in the Town’s population or eligible countywide sales would result in an increase in this revenue for the Town.

## Authorized Uses

The proceeds may be used for municipal-wide programs, municipal-wide property tax or utility tax relief or principal and interest payments on capital projects.



# STATE SHARED POLICE PENSION

## Summary

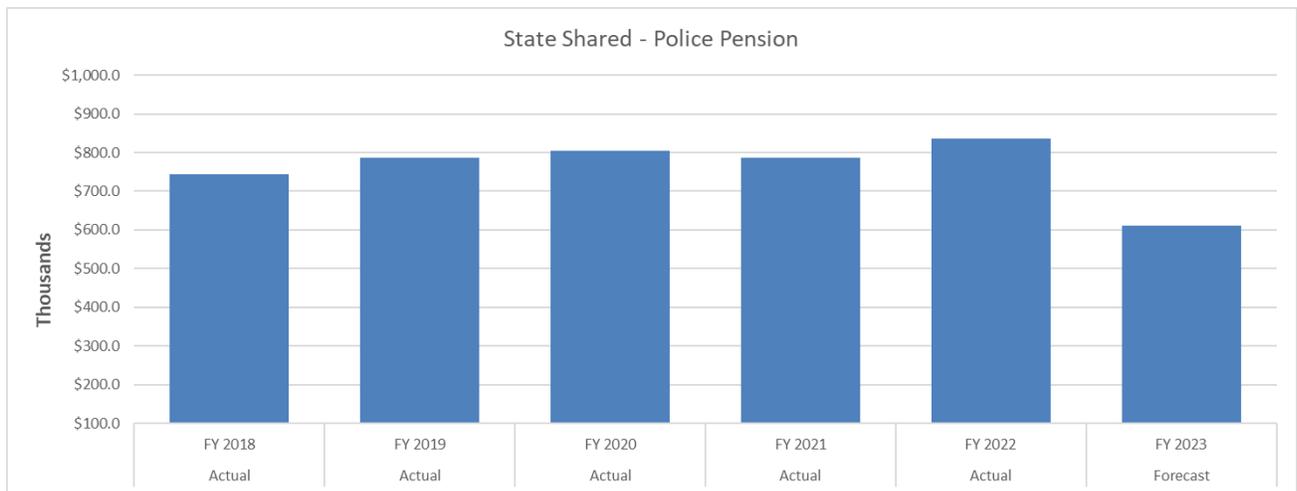
These funds are a pass-through and constitutes the revenue collected from excise taxes on causality insurance premiums (amounting to .85 percent of the gross amount of receipts of premiums from policy holders) as outlined in Chapter 185, Florida Statutes and adopted locally by Ordinance 62-88. Funds received are to be placed in the Police Officers Retirement trust fund within 5 days of receipt. There is a corresponding expense in police budget for *State Police Pension*.

## Legal Authority

Chapter 185, Florida Statutes  
Town Ordinance 62-88

## Authorized Uses

The net proceeds of the 0.85 percent tax are used to supplement police officers' retirement trust funds. These amounts are calculated annually by the police pension actuary for budgetary purposes. The collected revenues are annually distributed to the police pension.



# COUNTY SHARED OCCUPATIONAL LICENSE

## Summary

This revenue is generated from Palm Beach County Business Tax Receipts. Revenues are disbursed by a ratio derived by dividing each municipality’s population by the population of the county.

## Legal Authority

Florida Statute § 205.0536

## Current Rate or Formula

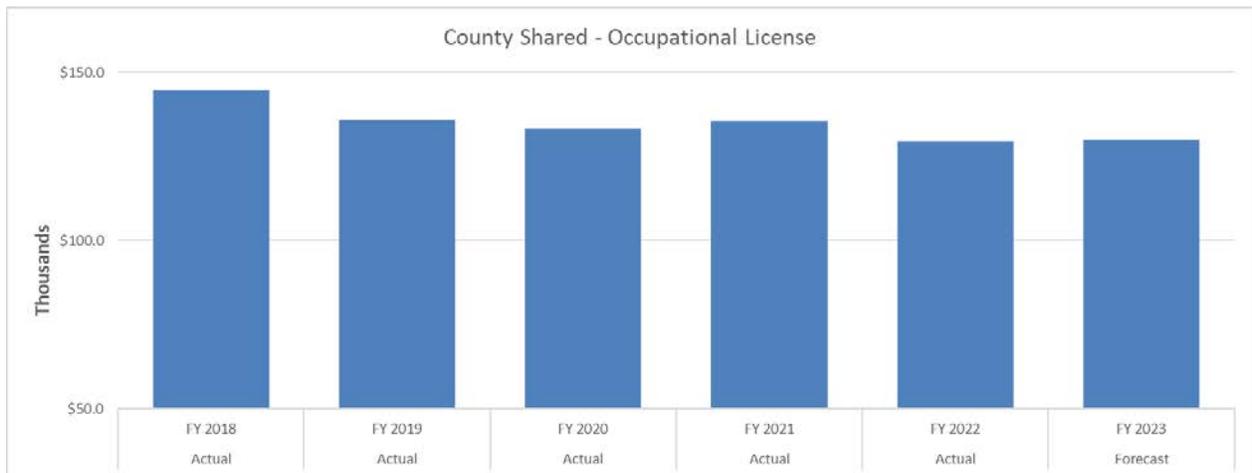
An increase in the number of businesses or the population in the Town will increase the amount of revenue received from Palm Beach County.

## Exemptions

N/A

## Authorized Uses

General Fund revenue, unrestricted.



## CHARGES FOR SERVICE – TOWER RENTAL

### *Summary*

This revenue is generated by means of lease contracts with cellular communications companies to utilize space on a Town owned tower for communications equipment.

### *Legal Authority*

Town owned cell towers

### *Current Rate or Formula*

Currently the Town has three active leases and range from a 5% to 3% increase annually depending on space needs and equipment location on Tower.

### *Exemptions*

N/A

### *Authorized Uses*

General Fund revenue, unrestricted.



## CHARGES FOR SERVICE – WATER SURCHARGE

### *Summary*

Consumers of water in the unincorporated areas of Palm Beach and Martin Counties, located outside of the Town's municipal boundaries, are charged a surcharge of 25 percent of the rates for like services to consumers inside the Town's municipal boundaries. These consumers are not subject to the *Water Utility Service Tax*.

### *Legal Authority*

Florida Statute § 180.191,  
Town Ordinance 12-93

### *Current Rate or Formula*

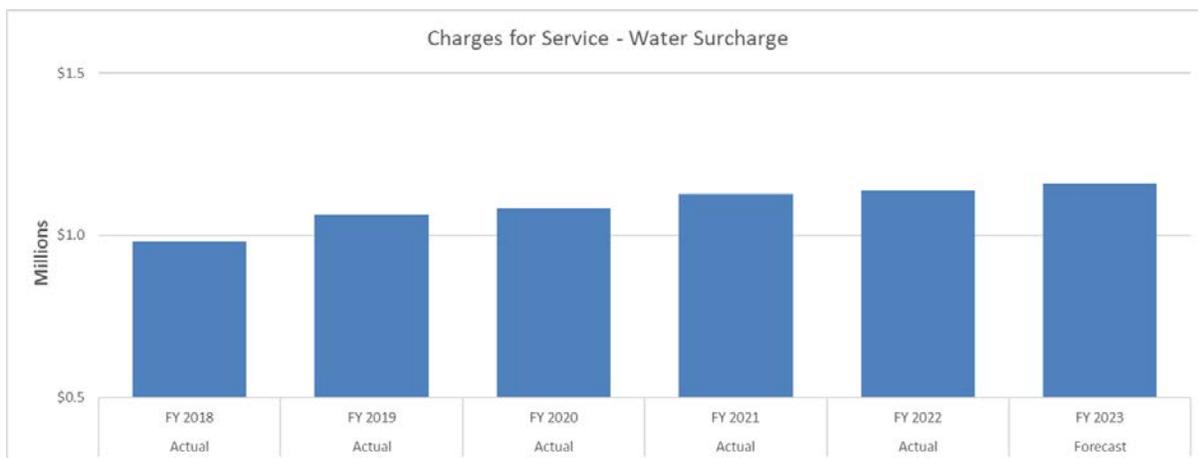
25% rate surcharge

### *Exemptions*

Applicable to consumers outside the Town’s municipal boundaries only.

### *Authorized Uses*

General Fund revenue, unrestricted.



## CHARGES FOR SERVICE – GARBAGE FEES

### *Summary*

Exclusive Franchise Agreement between the Town and Waste Management for the collection of solid waste, yard waste and recyclable materials within Town limits.

### *Legal Authority*

Town Ordinance 7-22

### *Current Rate or Formula*

Outlined in Ordinance 7-22. Residential service is to be billed by the Town’s utility billing department and commercial services are billed and collected by the hauler. Funds received from the Town’s utility billing department are then transferred to the hauler monthly.

### *Exemptions*

Town owned property is exempt.

### *Authorized Uses*

Revenues raised by this fee are used to pay for residential service (pass-through) to the contract provider.



## **CHARGES FOR SERVICE – ALLOCATION CRA / WATER / STORMWATER / BUILDING**

### ***Summary***

This revenue is generated from administrative services provided by General Fund departments to the CRA and Enterprise Funds. The General Fund allocates administrative services (management, legal, financial, purchasing, official records, etc.) among the various funds that use these services.

### ***Current Rate or Formula***

Based on historical data formula and projected cost

### ***Exemptions***

N/A

### ***Authorized Uses***

General Fund revenue, unrestricted.

## COURT FINES

### *Summary*

A portion of citations, fees and tickets issued by the Police Department are received by the Town as revenue. The Palm Beach County court system administers the process, distributing any proceeds to the County, the State and the Town. The majority of the revenue is derived from traffic violations.

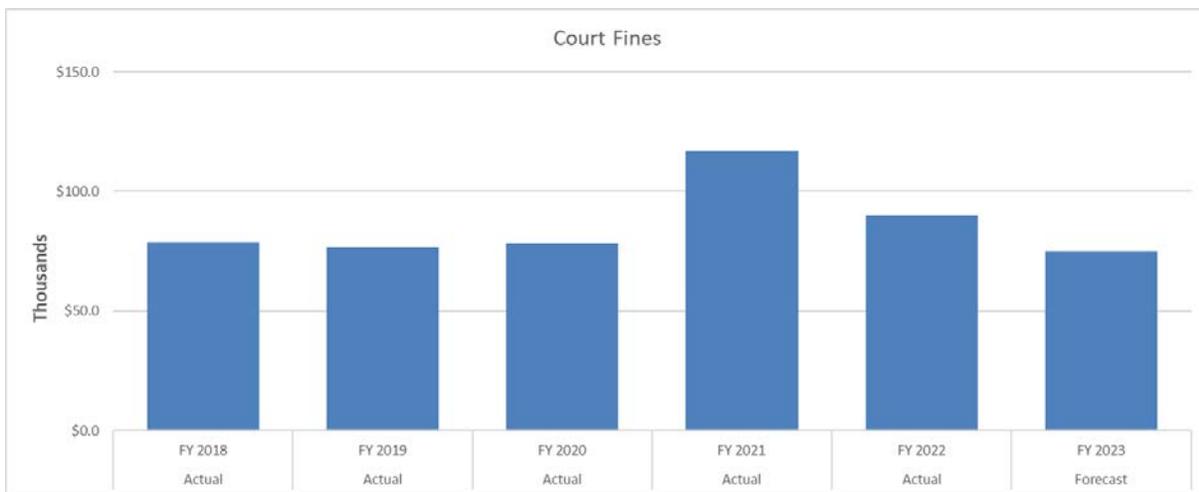
The fees collected under fines and forfeitures are collected and distributed to the Town according to Florida State Statutes.

### *Legal Authority*

Florida Statute § 316.660, 318.21 and 142.03

### *Authorized Uses*

General Fund police use only



## COURT FINES – TRAFFIC \$12.50 FUNDS

### *Summary*

A portion of civil penalties received by a county court, which result from traffic infractions pursuant to chapter 318, F.S., are paid monthly to local governments. From each violation, the amount of \$12.50 is used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in such a program, the collected revenues are used to fund local law enforcement automation.

On February 5, 2002 the Palm Beach County Board of County Commissioners adopted Resolution No. 2002-0192 which allocated the \$12.50 funds generated by the municipal law enforcement officers of municipalities in order to encourage the interoperability of municipal communications systems with the countywide public safety communications system and to enhance the Palm Beach County's Intergovernmental Radio Communications Plan.

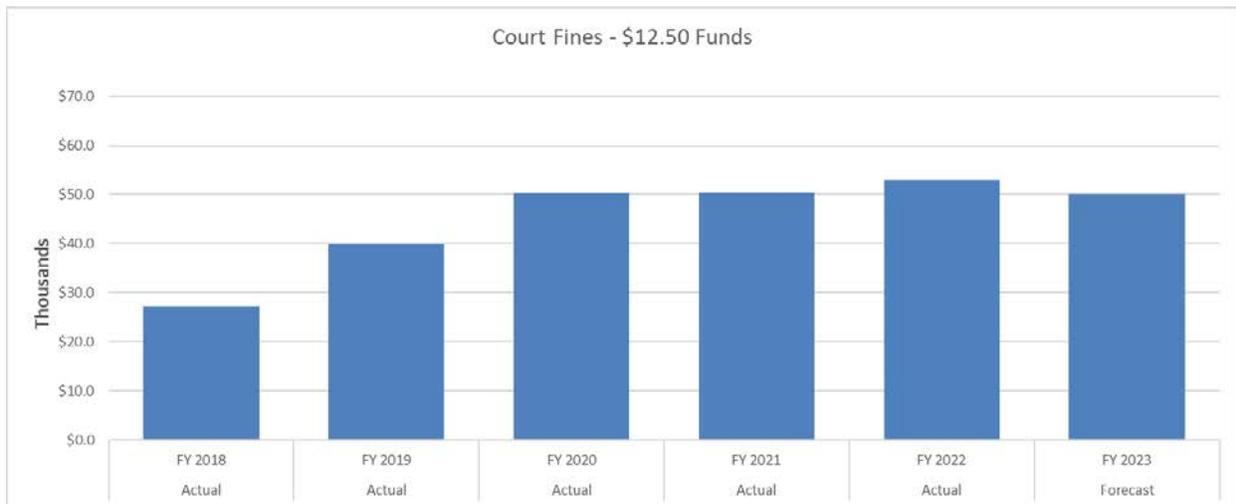
### *Legal Authority*

Florida Statute § 318.21

Palm Beach County Resolution No. R-2002-0192

### *Authorized Uses*

Revenues are used to fund local law enforcement automation.



## **APPROPRIATED – FUND BALANCE**

### ***Summary***

Fund Balance (also known as carryover) is the accumulation of revenues that exceeds expenditures over time. Fund balances occur when departments do not spend their total allocation for a given year and/or when the Town receives additional revenues it was not anticipating. The unreserved portion of the prior year's fund balance is made available for appropriations in future fiscal years.

### ***Budget Determination***

Based on annual need

### ***Fiscal Capacity***

The use of an appropriation from fund balance is determined by the amount available and the amount needed to subsidize General Fund's budget.

### ***Authorized Uses***

General Fund revenue; unrestricted

# WATERFUND

The Water Fund is an enterprise fund of the Town. The revenues collected for the Town's Water Fund are used for operating expenses and capital improvements directly related to the supply of potable water to Town residents, Juno Beach and unincorporated areas of Palm Beach and Martin Counties.

The mission of the Town is to provide high quality drinking water, protective of public health and safety by providing a sustainable, reliable water source, by remaining a technical leader in the industry, by operating in a manner that protects and safeguards the environment and by maintaining affordable water rates.

## WATER UTILITY SYSTEM – CONNECTION FEES

### Summary

Connection fees are those charges allocated by the Town to a developer as its fair share of the cost of water treatment facilities (plant capacity fees) and master-planned water transmission facilities (off-site line fees) based on the amount of capacity required by the property of a developer. Connection fees allow for the recovery of the costs of acquisition and construction of the capital assets of the Water System. All new connections to the Water System are required to pay connection fees (aka contribution-in-aid-of-construction) as its fair share allocation of the costs of constructing these capital assets.

Plant capacity fees pay the proportionate share of source of supply, raw water transmission, and water treatment plant facilities built or to be built to provide water service to a developer’s property. Developers contribute their fair share cost of construction of water resource, treatment and pumping facilities corresponding to the demand, expressed in average gallons per day, exerted or to be exerted by the developer upon the water system. The fair share cost contributed by a developer is determined through an analysis of the cost of all plant facilities acquired, under construction or to be constructed in the future, compared with the anticipated demand of the service area expressed in equivalent residential unit connections (ERC) at its build-out.

Off-site line fees pay the proportionate share of water storage, pumping and master transmission line facilities built or to be built to provide water service to a developer’s property. Service to each property is dependent upon the provision of master-planned water transmission lines, greater than 12 inches in diameter, storage and re-pumping facilities to connect the developer's property with the central facilities of the Town. The cost of the master water transmission system is apportioned on a pro rata basis against all properties receiving service from such master systems. This includes the charge for a developer's hydraulic share of the master water transmission system whether or not the master water transmission lines have been previously constructed. The apportionment of the cost of the master transmission system is reduced to a cost per ERC.

### Legal Authority

Home Rule Authority – Regulatory Fees  
 Town Code § 20-23 Contribution-in-aid-of-construction (CIAC) (Code 1992, § 20-5; Ord. No. 42-08, § 1, 12-2-2008)

### Authorized Uses

Uses are restricted to cost of water supply, treatment, storage, water treatment plant facilities, raw water and master transmission facilities. Distribution, meters, hydrants and service assets are not qualified expenditures.



# WATER UTILITY SYSTEM – METER FEES AND TAP FEES

## Summary

Meters fees are charged by the Town to developers for the cost and installation of the meter at the property being provided with water service, to measure the flow of water consumption. This fee is not revenue generating by or of itself in that it is a pass-through cost to the developer.

Meter sizes up to two inches in size are determined solely by the Town based upon the anticipated water demand for each proposed use. Meters larger than two inches in size are sized and designed by agencies with jurisdiction or the project engineer in accordance with the potable water system design and construction standards, and installed by the consumer.

Tap fees are charged by the Town to developers for the cost of piercing the Town water distribution system line to allow water to then flow through the meter, providing water service to the property.

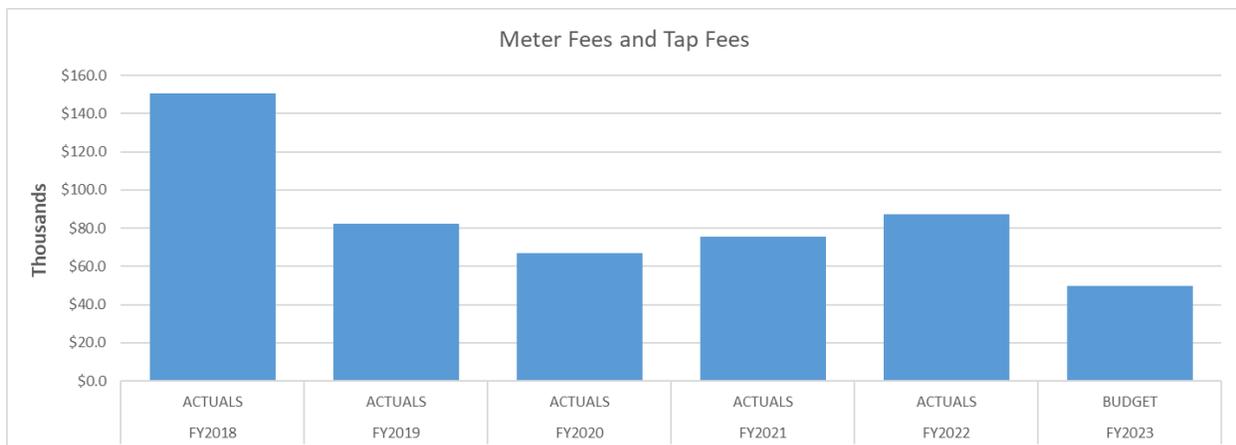
## Legal Authority

Home Rule Authority – Proprietary Fees

Town Code § 20-28 Metering Policy (Code 1992, § 20-10; Ord. No. 42-08, § 1, 12-2-2008)

## Authorized Uses

Water System – Meter and tap costs and installation fees.



## ADMINISTRATIVE FEES

### *Summary*

Administrative fees are charged by the Town to defray certain administrative costs to the utilities, including, but not exclusively limited to, negotiations, document preparation, plan review, inspection, engineering, legal review and other professional services for each project.

The administrative fees for the Water System are calculated at 4% of the total connection fees.

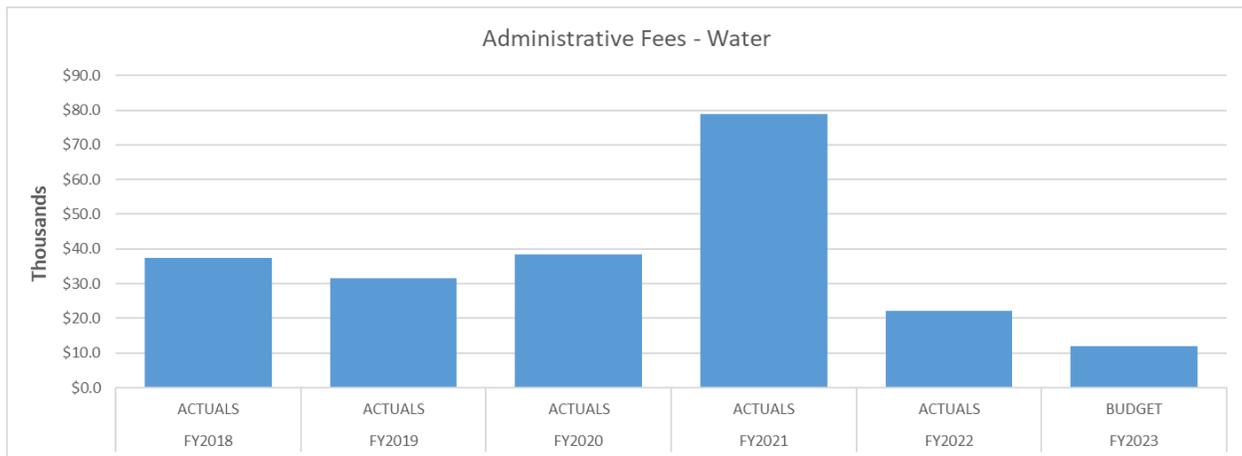
### *Legal Authority*

Home Rule Authority – Regulatory Fees

Town Code § 20-24 Administrative Fees (Code 1992, § 20-6; Ord. No. 42-08, § 1, 12-2-2008)

### *Authorized Uses*

Water System – any legal purpose of the utility.



## RECORDING FEES

### *Summary*

Recording fees are collected by the Town in association with various documents and agreements, executed on behalf of developers and residents, that are required to be recorded with the Martin or Palm Beach County Clerk of the Circuit Courts. Some examples of these documents and agreements include: Water Service Agreements, Easement Deeds, Indemnity Agreements, Claim of Liens, Satisfaction and Release of Liens, etc.

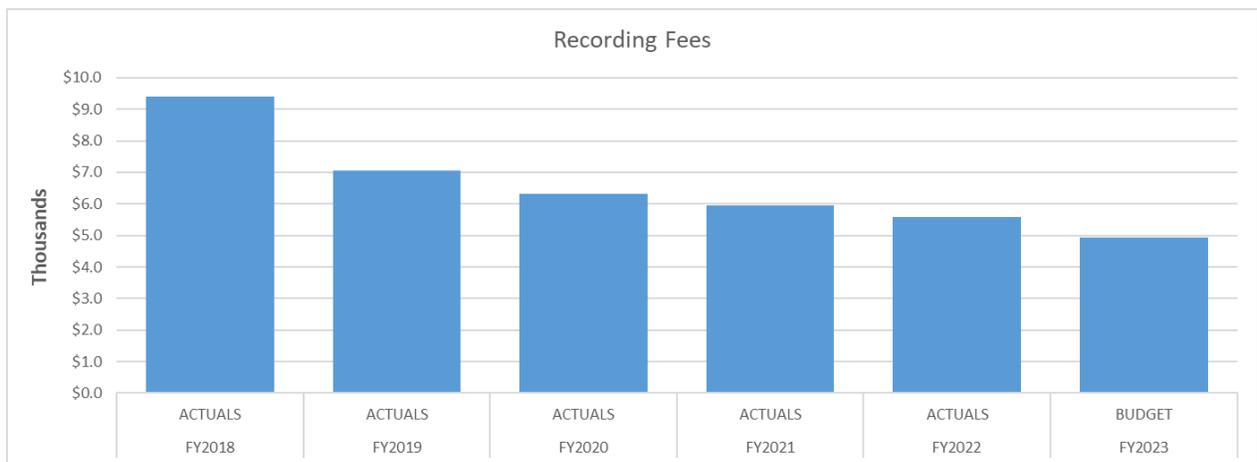
This fee is not revenue generating by or of itself in that it is a pass-through cost to the developer or resident. The fees are collected prior to recording of the document with the knowledge that the Martin or Palm Beach County Clerk of the Circuit Courts will assess a fee to the Town based on the number of pages being recorded ranging from \$10.00 to \$10.60 for the first page and \$8.50 for each additional page.

### *Legal Authority*

Home Rule Authority – Regulatory Fees

### *Authorized Uses*

Water System – any legal purpose of the utility.



## GUARANTEED REVENUE

### Summary

Guaranteed revenue are fees charged by the Town’s Water System to cover all or a portion of the fixed and non-variable costs of operating and maintaining water facilities that are reserved for future use by developers who have reserved capacity but have not yet connected those homes or businesses to the Water System.

The Town's schedule of rates and charges, are divided into two principal categories: base facility charges (monthly minimums) and commodity charges. The base facility charges address the fixed and non-variable cost of maintaining service facilities for an active consumer whether any water is consumed or not. Accordingly, guaranteed revenue charged to a developer for the capacity which the developer has reserved shall be equal to the Town's base facility charges.

Developers pay guaranteed revenue from the time they make their first application for development review until each equivalent residential connection (ERC) is connected to the Water System. The initial guaranteed revenue paid is referred to as a concurrency reservation fee, required for all proposed new development.

To proceed with development or redevelopment of subdivisions or businesses, the developer must have concurrency to document that the local service providers can provide the water, sewer, streets and/or other public/private services to support the development. Concurrency is a statewide planning requirement.

In addition, accrued guaranteed revenue fees (AGRF) are guaranteed revenues required by the Town which serve as reimbursement for previously advanced carrying costs of maintaining capacity for future development. Accrued guaranteed revenue fees accrue at an amount equal to the utility's current base facility charge, multiplied by 60 months. Developers pay this onetime fee based on the number of ERC they have reserved at the time of execution of a Water Service Agreement with the Town.

### Legal Authority

Home Rule Authority – Proprietary Fees  
Town Code § 20-22. Guaranteed Revenues (Code 1992, § 20-4; Ord. No. 42-08, § 1, 12-2-2008)

### Authorized Uses

Water System – any legal purpose of the utility.



## WATER RETAIL SALES

### *Summary*

Retail Sales are divided into two principal categories: base facility charges (monthly minimums) and commodity charges. The base facility charges address all or a portion of the fixed and non-variable cost of maintaining service facilities for an active consumer, whether any commodity (water) is used or not. Commodity charges are the amount billed to consumers for the potable water delivered through the meter for use by the consumer.

Consumers are billed monthly for both the base facility charges and consumption.

### *Legal Authority*

Home Rule Authority – Proprietary Fees

Town Code § 20-20. Definitions (Code 1992, § 20-2; Ord. No. 42-08, § 1, 12-2-2008)

Town Code § 20-71. Billing Periods (Code 1975, § 25-14; Code 1992, § 20-45; Ord. No. 58-94, § 1, 9-20-1994)

### *Authorized Uses*

Water System – any legal purpose of the utility.



## NANO CONCENTRATE / IRRIGATION QUALITY (IQ) WATER

### *Summary*

The nanofiltration water treatment plant facility produces a by-product water known as concentrate that is sold in bulk to an outside agency charged with implementing and maintaining a water reuse program. Under an Interlocal Agreement with this agency, the Town shall provide no less than 2,000,000 gallons per day and no more than 3,000,000 gallons per day (both on a monthly average).

Similar to Retail Sales, this service is billed monthly.

Unless otherwise extended, this Interlocal Agreement is anticipated to sunset in FY2026, commensurate with the Town's deep injection well being placed in-service.

### *Legal Authority*

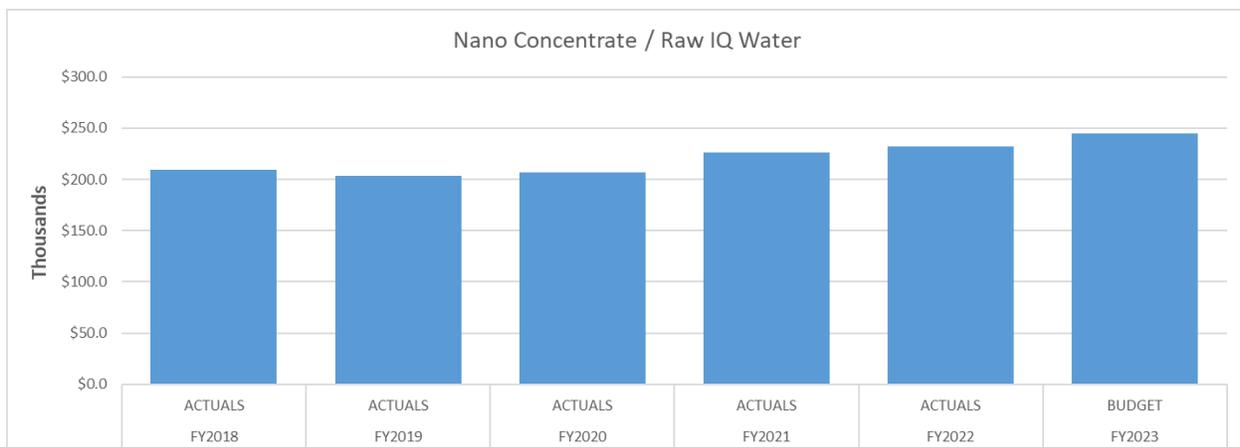
Home Rule Authority – Proprietary Fees

Interlocal Agreement between the Town and the Loxahatchee River District as approved by Town Council on 6/6/2006 by Resolution 51-06

Town Code § 20-71. Billing Periods (Code 1975, § 25-14; Code 1992, § 20-45; Ord. No. 58-94, § 1, 9-20-1994)

### *Authorized Uses*

Water System – any legal purpose of the utility.



## SOLID WASTE BILLING FEES

### Summary

The Town executed an Exclusive Franchise Agreement with Waste Management to provide for the residential collection of certain types of solid waste, recyclable materials and yard waste that are generated in the Town. The term of this agreement is 8 years, 7 months and commenced March 1, 2023.

Under the terms of the Franchise Agreement, the Town invoices for the cost of the residential waste collections on the monthly utility bills provided to Town residents. In return, the Town receives a billing fee of \$0.3500 per account per month. The Town deducts the billing fee from the monthly remittance of waste collections to Waste Management.

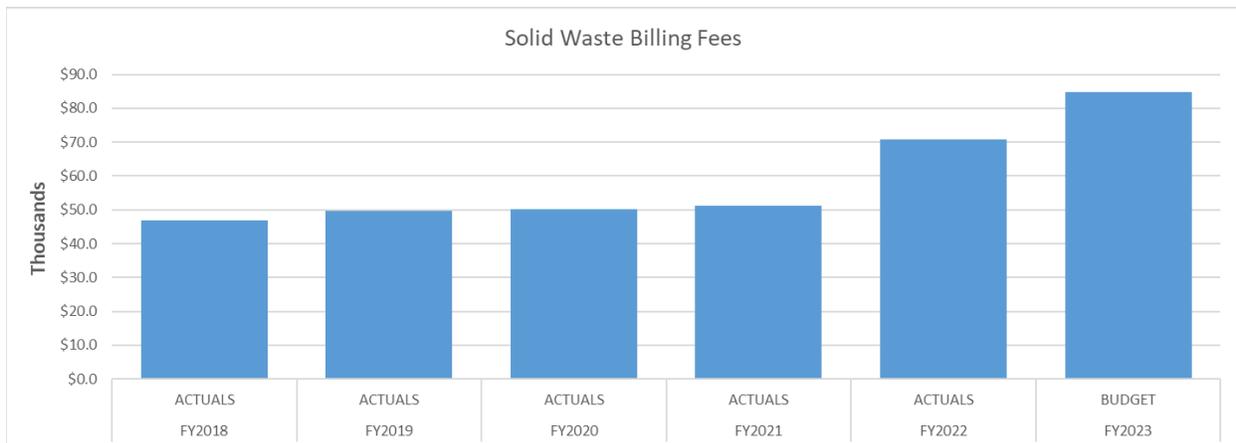
Further, the billing fee is adjusted on October 1st of each year, beginning on October 1, 2023, by the same percentage adjustment applied to the collection component of the rates charged by Waste Management to Town residents.

### Legal Authority

Home Rule Authority – Proprietary Fees Franchise Agreement between the Town and Waste Management as approved by the Town Council on 7/19/2022 by Ordinance 7-22

### Authorized Uses

Water System – any legal purpose of the utility.



## JUNO BILLING FEES

### Summary

The Town operates a public water utility that provides water service to consumers in the Northern Palm Beach County region, including consumers within the corporate limits of Juno Beach. Juno Beach adopted an ordinance which provides for levying a tax on every purchase of water service within its corporate limits in the amount of 10% of the payment received by the seller of such utility service from the purchase of such service. Juno Beach Code of Ordinances (§ 28-60) requires those who sell water service within Juno Beach to collect the 10% tax Juno Beach levies on the purchasers of water and requires that the service provider report and pay over to Juno Beach all such taxes imposed and levied. Florida Statutes (§ 163.01), allows municipalities to make the most efficient use of their powers by enabling and encouraging them to cooperate with other governmental entities on a basis of mutual advantage to facilitate the provision of governmental services. Under the provisions of this statute, Juno Beach and the Town entered into an *Interlocal Agreement* relative to the collection and remittance of the water service tax imposed

by Juno Beach.

The terms of the Interlocal Agreement require the Town to include a tax equal to 10% of the total cost of the water service on all taxable customers within the corporate limits of Juno Beach. To offset the costs incurred by the Town in the collection and remittance of the water utility tax, including uncollectible accounts, Juno Beach pays the Town the sum of 3% of the total amount of the water service tax billed to Juno Beach consumers.

The Town deducts the billing fee from the monthly remittance of the water utility tax to Juno Beach.

### Legal Authority

Florida Statute § 166.231

Florida Statute § 163.01

Home Rule Authority – Proprietary Fees  
Interlocal Agreement between the Town and Juno Beach as approved by the Town Mayor on 3/10/2020

### Authorized Uses

Water System – any legal purpose of the utility.



## STORMWATER FUND

The Stormwater Fund is an enterprise fund of the Town. The revenue collected for the Town's Stormwater Management Program are used for operating expenses and capital improvements directly related to the management of stormwater, including enhancements designed to improve water quality in the Town's waterways and existing stormwater systems.

## STORMWATER AVAILABILITY CHARGE

### Summary

In 2004, the Town established stormwater availability charges to recover the capital expenses advanced by the Town in providing a comprehensive stormwater management system to the benefit of the properties within the Inlet Village. As permitted by the SFWMD, the system was constructed within the public rights-of-way thereby allowing property owners to develop their valuable land with impervious land coverage up to 85%.

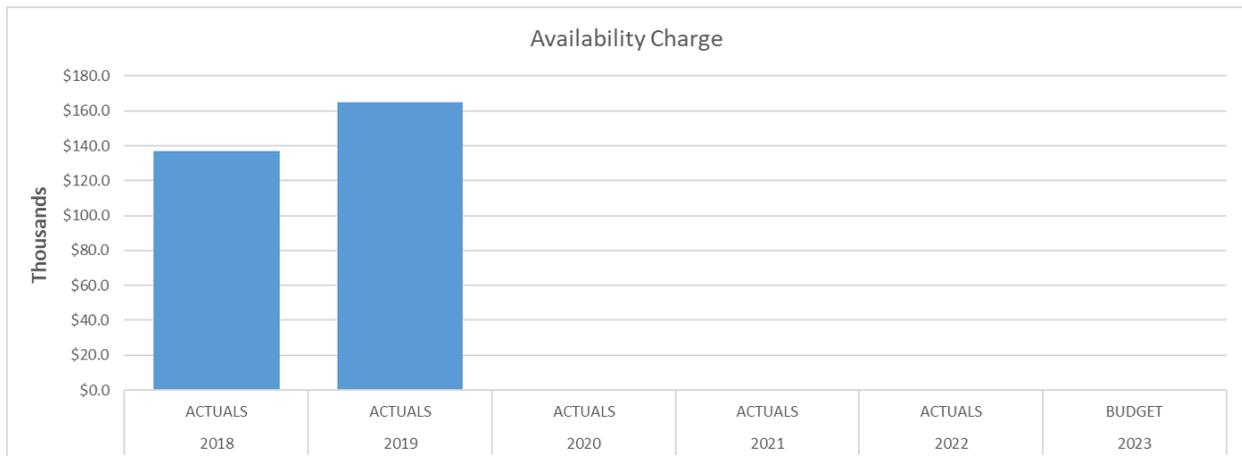
### Legal Authority

Home Rule Authority – Regulatory Fees

Town Code § 20-311(f). Operation of the stormwater utility – Capital and contributions (Code 1992, § 20-334; Ord. No. 50-94, § 4, 7-19-1994; Ord. No. 21-97, § 7, 3-4-1997; Ord. No. 8-00, § 6, 3-21-2000; Ord. No. 66-00, § 1, 11-7-2000; Ord. No. 79-04, § 1-3, 12-21-2004; Ord. No. 80-04, §§ 1, 2, 12-21-2004; Ord. No. 1-08, § 1-3, 3-4-2008; Ord. No. 26-10, § 1-3, 5-4-2010; Ord. No. 24-14, § 1, 5-20-2014; Ord. No. 41-14, § 1-2, 12-15-2014)

### Authorized Uses

Use is restricted to the recovery of the capital expenses advanced by the Town in providing the comprehensive stormwater management system constructed within the Inlet Village.



## STORMWATER UTILITY FEES

### Summary

The stormwater utility was established by the Town Council to provide for the general welfare of the Town and its residents. The council authorized the imposition of stormwater utility fees on all property within the Town pursuant to a property classification. For the purpose of assessing a stormwater utility fee, three property classifications were established: residential developed property, nonresidential developed property and undisturbed parcel.

The stormwater utility fee is set based on an equivalent residential unit or ERU which is defined as the average impervious area of residential developed property per dwelling unit located within the Town and as established by council resolution at 2,651 square feet.

Computation of the stormwater utility fee is determined based on the property classification. The stormwater utility fee for residential developed property is calculated by multiplying the ERU rate by the number of individual dwelling units existing on the property. The stormwater utility fee for nonresidential developed property is calculated by multiplying the ERU rate by the numerical

factor obtained by dividing the total impervious area of a nonresidential developed property by one ERU (2,651 square feet). The minimum stormwater utility fee for any nonresidential developed property shall be equal to one ERU rate. Undisturbed parcels shall be exempted from the stormwater utility fee. The stormwater utility fee for a mixed use developed property shall be the ERU rate multiplied by the numerical factor obtained by dividing the total impervious area of the mixed use developed property by one ERU. The minimum stormwater utility fee for any mixed use developed property shall be equal to the rate of one ERU.

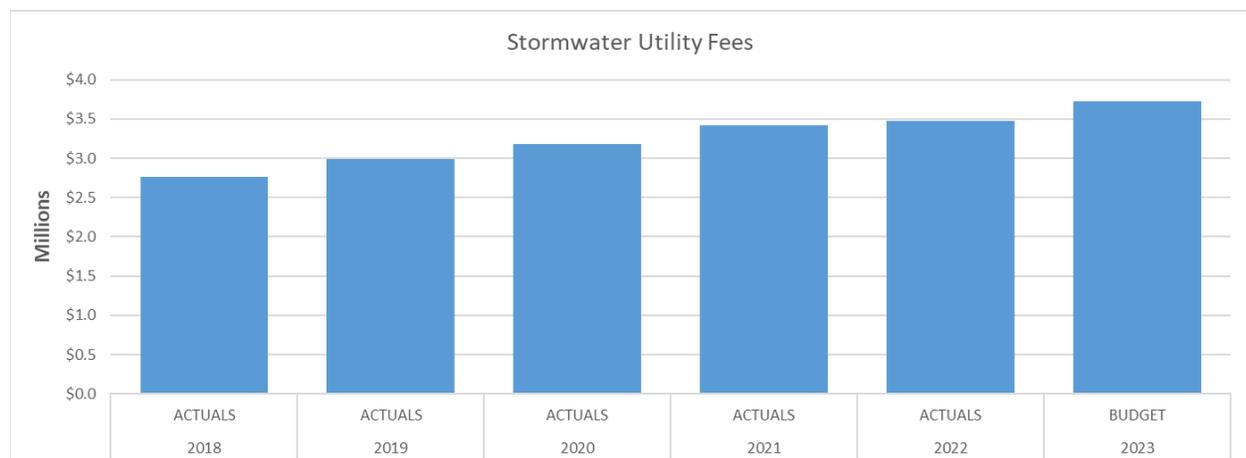
The stormwater utility fees are invoiced on the monthly utility bills issued to Town residents.

### Legal Authority

Home Rule Authority – Regulatory Fees  
 Florida Statute Chapter 166, Florida Statute Chapter 163, pt. II, and Florida Statute § 403.0893  
 Town Code § 20-308. Authority (Code 1992, § 20-331; Ord. No. 50-94, § 1, 7-19-1994

### Authorized Uses

Stormwater System – any legal purpose of the utility.



## REAL PROPERTY LAND LEASES

### *Summary*

The Town owns property in North Jupiter along the railroad tracks, running parallel to Cypress Drive, that is utilized for stormwater management purposes. The property abuts the privately-owned business properties that front Cypress Drive. The Town holds real property land leases with several business owners that utilize the Town owned property to supplement their business parking needs.

The leases rates are adjusted annually based on the annual percentage change in the US Department of Labor CPI-U index rate. The leases are automatically renewed annually on March 1<sup>st</sup>.

### *Legal Authority*

Home Rule Authority – Proprietary Fees  
Town Mayor executed Real Property Land Leases April 3, 2007

### *Authorized Uses*

Stormwater System – any legal purpose of the utility.



## ADMINISTRATIVE FEES

### Summary

Administrative fees are charged by the Town to defray certain administrative costs to the utilities, including, but not exclusively limited to, negotiations, document preparation, plan review, inspection, engineering, legal review and other professional services for each project.

The administrative fees for the Stormwater System are calculated at 1% of the estimated costs of drainage infrastructure improvements to be constructed as certified by the developer's professional engineer.

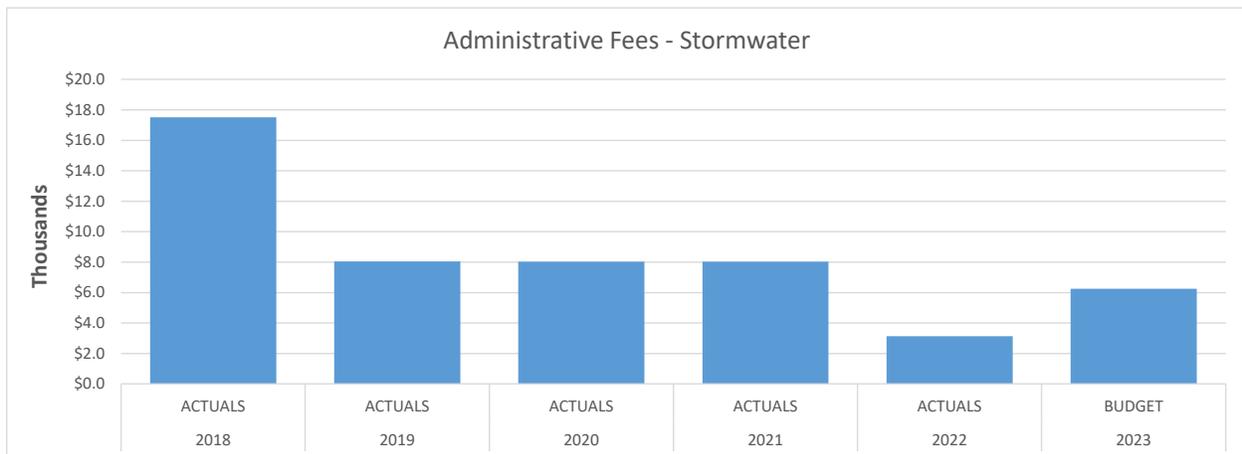
### Legal Authority

Home Rule Authority – Regulatory Fees

Town Code § 20-286 Permits, Plan Reviews, Inspections and Administrative (Code 1992, § 20-301; Ord. No. 21-97, § 5, 3-4-1997; Ord. No. 8-00, § 4, 3-21-2000)

### Authorized Uses

Stormwater System - any legal purpose of the utility.



## OTHER MISCELLANEOUS REVENUES

### *Summary*

The other miscellaneous revenues category is utilized for revenues that come through sources and activities that are not part of a funds core activity or core sources of income. In addition, the category is utilized for revenues that are not material enough to warrant separate tracking.

Within the Water System, other miscellaneous revenues are primary comprised of penalties and late fees associated with the monthly billing of utility accounts. In addition, bulk potable water sales under *(Emergency) Potable Water Interconnection Agreements* with Seacoast Utility and with the Village of Tequesta are recorded in this account.

Both the General Fund and the proprietary funds utilize this account to record other miscellaneous revenues associated with reimbursements under *(Emergency) Mutual Aid Agreements*, typically associated with emergency relief efforts provided to other cities within the State of Florida following a hurricane.

### *Legal Authority*

Home Rule Authority – Proprietary Fees

### *Authorized Uses*

General Fund revenue, unrestricted.

Water System – any legal purpose of the utility.

Stormwater System – any legal purpose of the utility.

## BUILDING FUND

The Building Fund is an enterprise fund of the Town. The Building Fund was created to ensure that legally restricted permit revenues, certification maintenance fees, and construction technology fees are used to finance allowable activities related to enforcement of the Florida Building Code.

## BUILDING PERMIT AND ASSOCIATED FEES

### Summary

It is the intent of the Building Department to establish a fair and reasonable schedule of fees for the building, construction, and construction activity in the Town, and one which shall also be adequate to meet a high standard of performance by the building official in the administration of the building and construction codes adopted by the Town.

Permit fees are required prior to the performance of any building, construction or construction activity in the Town which is regulated by one or more of the construction codes of the Town, including, but not limited to, the building code, plumbing code, gas code, mechanical code, fire code, electrical code, housing code, handicap code, swimming pool and spa code, and sign code.

Permit fees include, but are not limited to:

- Prior to application for a permit, a design review may be requested and is conducted in accordance with Town code, together with the policies and procedures established by the Building Department. The design review cost is 30% of the estimated permit fee.
- The construction permit fee is determined based on a fair and

reasonable estimate of the actual value of construction, multiplied by 2% and at a minimum of \$250.

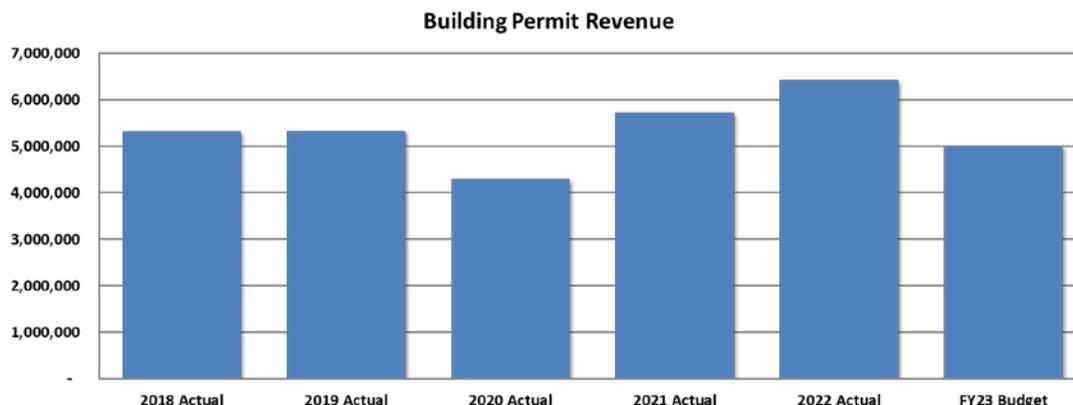
- An inspection fee is applicable for services associated with construction activity where no actual construction is involved, including, but not limited to, inspections for occupancy use classification, structure compliance, structure relocation, demolition, condemnation, business registration compliance and fire damage. A separate fee is charged for each re-inspection. Inspection fees are fixed at \$75.00 per inspection.
- A demolition permit is calculated based on 1% of the permit valuation, at a minimum of \$250.

### Legal Authority

Home Rule Authority – Regulatory Fees  
 Florida Statute Chapter 553 – Building Construction Standards  
 Town Code Chapter 21 Article II.  
 Administration Division 2. - Permits

### Authorized Uses

Building Department – any legal purpose of the utility.



## **DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION SURCHARGE**

### ***Summary***

The Department of Business and Professional Regulation surcharge was created to provide funding for the agency administration from a licensing and continuing education perspective. The fee is assessed at the rate of 1% of the permit fees associated with enforcement of the Florida Building Code as defined by the uniform account criteria and specifically the uniform account code for building permits adopted for local government financial reporting pursuant to s. 218.32. The minimum amount collected on any permit issued is \$2. The Town retains 10% of the surcharge collected to fund participation in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code.

### ***Legal Authority***

Home Rule Authority – Regulatory Fees  
Florida Statute § 553.721

### ***Authorized Uses***

Building Fund – to fund participation in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code.

## **BUILDING CODE ADMINISTRATORS AND INSPECTORS SURCHARGE**

### ***Summary***

The Building Code Administrators and Inspectors Fund surcharge was created to provide funding for the board administration, including code changes, contractor compliance requirements and inspections. The fee is assessed at the rate of 1.5% of the permit fees associated with enforcement of the Florida Building Code as defined by the uniform account criteria and specifically the uniform account code for building permits adopted for local government financial reporting pursuant to s. 218.32. The minimum amount collected on any permit issued is \$2. The Town retains 10% of the surcharge collected to fund participation in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code.

### ***Legal Authority***

Home Rule Authority – Regulatory Fees  
Florida Statute § 468.631

### ***Authorized Uses***

Building Fund – to fund participation in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code.

# TOWN OF JUPITER

## COMMUNITY REDEVELOPMENT AGENCY FUND

The Jupiter Community Redevelopment Agency (CRA) fund is also known as the CRA Trust Fund. The CRA is a dependent special district established by the Town under authority granted by Florida Statute 163, Section III. The purpose of the CRA is to promote and guide the physical and economic redevelopment of approximately 400 acres along the Intracoastal Waterway in the Town. The CRA is a legally separate entity established by Ordinance 60-01 of the Jupiter Town Council in December 2001.

# TAX INCREMENT FINANCING (TIF)

## Summary

The Jupiter Community Redevelopment Agency (CRA) is a dependent special district established by the Town under authority granted by Florida Statute 163, Section III. The purpose of the CRA is to promote and guide the physical and economic redevelopment of approximately 400 acres along the Intracoastal Waterway in the Town. The CRA is a legally separate entity established by Ordinance 60-01 by the Jupiter Town Council in December 2001. The governing body of the CRA consists of the Town Council and the Town handles the management and administration of the CRA’s financial matters.

Tax increment revenues are the primary source of revenue for the CRA. Tax increment revenue is collected from the two governmental entities that levy property taxes within the legally defined redevelopment area of the CRA, the Town and Palm Beach County. The tax increment revenue is calculated by applying the adopted millage rate of each governmental

entity to the increase in current year taxable assessed valuations over the 2001 base year assessed valuations for all properties located within the CRA boundaries.

Each governmental entity is required to pay 95% of these incremental property taxes to the CRA trust fund. The increase in assessed valuations of property within the CRA boundaries over the 2001 base year valuations is presumed to be the result of the redevelopment efforts of the CRA. The tax base of the CRA is the layer of assessed valuations of properties over the 2001 base year assessed valuations, but does not include any portion of the base.

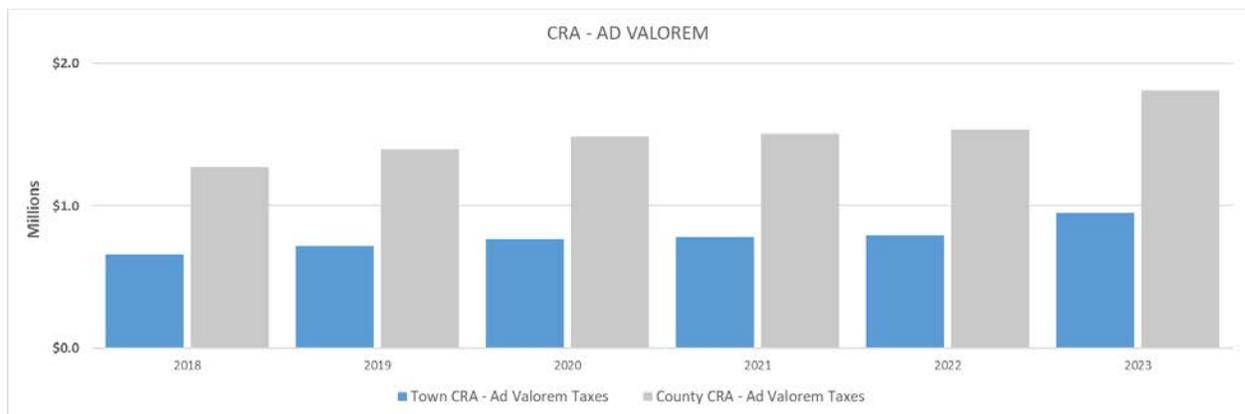
Unless otherwise extended, the CRA sunsets in 2034.

## Legal Authority

Florida Statute § 163  
Town Code Chapter 24 – Planning and Development, Article VIII. Community Redevelopment, (Ordinance 60-01 and 93-08)

## Authorized Uses

Community Redevelopment Agency – restricted for CRA use only.



# ONE-CENT INFRASTRUCTURE SURTAX FUND

The intent of the Infrastructure Surtax special revenue fund is to account for funds established to promote safe, efficient, and essential public services provided by the County, the Municipalities, and the School Board, including but not limited to safe and efficient transportation infrastructure, public safety, parks and recreational facilities and governmental facilities.

# ONE-CENT INFRASTRUCTURE SURTAX

## Summary

The Surtax is used to fund infrastructure repairs, restoration and replacements, and maintain current levels of service provided by the School District, County, and Cities. Infrastructure is clarified (or defined) as public facilities that are necessary to carry out governmental purposes.

## Legal Authority

On November 8, 2016, the voters of Palm Beach County approved to enact a One-Cent Infrastructure Sales Surtax for no more than a 10-year period. The funds are allocated in accordance with the following:

Palm Beach County	30%
Palm Beach County Public Schools	50%
Palm Beach County Municipalities	20%

The levy is authorized under Florida Statute 212.055 governing discretionary sales surtaxes. At the April 1, 2016, Town Council meeting, an

Interlocal Agreement was approved between the Town of Jupiter, the School Board and Palm Beach County regarding the allocation of the surtax proceeds.

## Current Rate or Formula

Proceeds are distributed 50% to the School District, 30% to Palm Beach County, and 20% to Cities. The program will sunset in FY2027.

The Town will receive a total of \$39.5 million over the 10-year life cycle of the program.

## Authorized Uses

The Town’s use of surtax proceeds are restricted to capital outlays for *new* construction, improvements of public facilities that have a life expectancy of five or more years, and land acquisition and related improvements. For items of this nature, the Surtax may also be used for *soft* costs associated with these improvements, including engineering and other professional services. The Surtax cannot be used for projects on land **not** owned by the Town.

