

FY 2015/2016

Reporting Budgetary Results
for the third quarter ending
June 30, 2016

Prepared By:
Finance Department
07/29/2016



TOWN OF JUPITER QUARTERLY BUDGET REPORT

**TOWN OF JUPITER
THIRD QUARTER BUDGET REPORT
FOR THE 9 MONTHS ENDING JUNE 30, 2016**

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TOWN OF JUPITER

THIRD QUARTER FINANCIAL ACTIVITY SUMMARY

FOR THE NINE MONTHS OCTOBER 1, 2015 – JUNE 30, 2016

The attached financial report for the period covering October 1, 2015 to June 30, 2016 represents an overview and analysis of the Town’s financial activities for the first nine months of the fiscal year and represents 75% of the year completed.

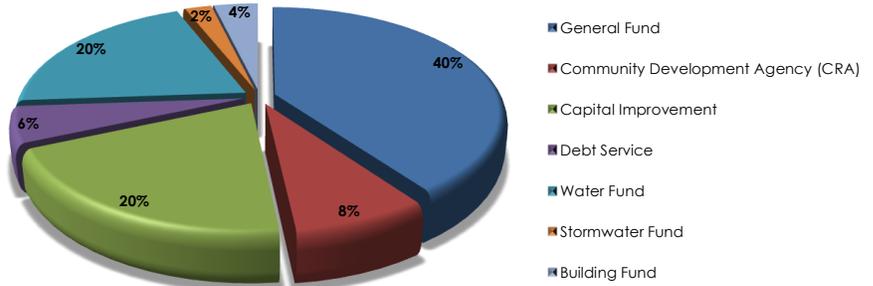
The Town’s third quarter financial report describes the status of revenues and expenditures, and how they are performing to year-end projections, based on actual (unaudited) data.

Financial Report Summary

Town-wide summary:

Revised revenue estimates of \$103.2 million are at 67.47% of the annual budgetary estimates. Revised expenditure estimates (including capital and debt service) of \$103.2 million are at 52.78% of the annual budget.

Town-Wide FY16			
	Budget	YTD	Percent
Revenue	103,257,328	69,668,056	67.47%
Expenses	103,257,328	54,502,051	52.78%



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	45,122,545	37,416,307	82.92%	9,125,345	3,611,932	39.58%	22,586,540	3,347,140	14.82%	6,150,675	5,604,935	91.13%
Expenses	45,122,545	30,109,199	66.73%	9,125,345	3,015,723	33.05%	22,586,540	1,752,996	7.76%	6,150,675	2,558,101	41.59%

	Enterprise Funds								
	Water Fund			Stormwater Fund			Building Fund		
	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent
Revenue	22,670,108	18,546,410	81.81%	2,532,667	1,896,402	74.88%	4,194,793	2,856,862	68.10%
Expenses	22,670,108	16,083,569	70.95%	2,532,667	1,636,243	64.61%	4,194,793	2,361,943	56.31%

As the Town completes the third quarter of operations many of the quarterly revenue actual’s either exceeded or met expectations due to the continued easing in local and state economic pressures. This continued easing was taken into account while formulating assumptions for the FY16 budget year.

- General Fund revised revenue estimates of \$45.1 million are at 82.92% which is an increase of just over \$1.5 million, or 4.36% when compared to the same time last year. The primary reason for this increase is due to increased collections of ad-valorem taxes. Last year the Town preformed a one-time decrease in the general fund distribution of ad-valorem dollars. This one time decrease was intended to allocate additional funds into the Town’s capital improvement fund. This one time increase in 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 FY15 and FY16 distributions.
- General Fund expenditures of \$45.1 million are at 66.73% which is an increase of 5.83% when compared to the same time last year primarily due to personnel expenses, capital purchases and insurance costs.

Capital Assets:

For fiscal year 2016, the Town's operating funds invested \$657 thousand in capital items. The most significant of these investments were as follows:

- **Information Systems**—Data Storage Units
- **Engineering**—Electric Vehicle
- **Public Works Fleet**—Vehicle (1)
- **Public Works Parks Maint.**— Toro Mowers (3), Vehicles (8) and park maintenance equipment.
- **Recreation** — Golf Cart (2) and hockey score board, Vehicle (1)
- **Police Department**— Patrol Vehicles (5)
- **Code Compliance**—Vehicles (2)
- **Water Fund / Admin**—EOC Renovations (Furniture and Equipment)
- **Water Fund / Plant** — Lab Equipment., furniture and equipment
- **Water Fund / Field**—Excavator/Bob Cat Engine replacement
- **Stormwater Fund / Admin**—Computer hardware and office equipment.
- **Stormwater Fund / Field**— Road and Highway Equipment (Mini-Excavator)

Community Investment Plan – Capital Improvement Fund:

The Town has many community investment projects spanning multiple years and is a significant investment for the Town and its citizens. During the third quarter of FY 2016, 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 \$682 thousand budget, \$502 thousand has been spent to date.
- **Neighborhood Sidewalks** - This is an on-going investment in Town sidewalks, of the \$398 thousand budget, \$84 thousand has been spent to date.
- **Arterial Roadway Landscaping**—This is an on-going investment in Town roadway landscaping, of the \$273 thousand budget, \$188 thousand has been spent to date.
- **Police Vehicle Replacement Program** —This is an on-going investment in the Town's PD fleet renewal and replacement program, of the \$502 thousand allocated in FY 2016, \$500 thousand has been spent to date.
- **Parks Restoration Program** — This is an on-going investment in Town parks, of the \$328 thousand allocated, \$197 thousand has been spent to date.
- **South JCP Sports Phase I Repairs** — Of the \$173 thousand allocated to this project, \$117 thousand has been spent to date.
- **A1A / US1 to Jupiter Beach Road** - Of the \$9.4 million allocated to this project, \$8.3 million has been spent in FY 2016.
- **A1A / US1 to Jupiter Beach Road / FDOT Grant** —In October of this fiscal year the Town Council accepted a transfer in LAP supplemental funding of \$414,083 for the completion of the A1A project.

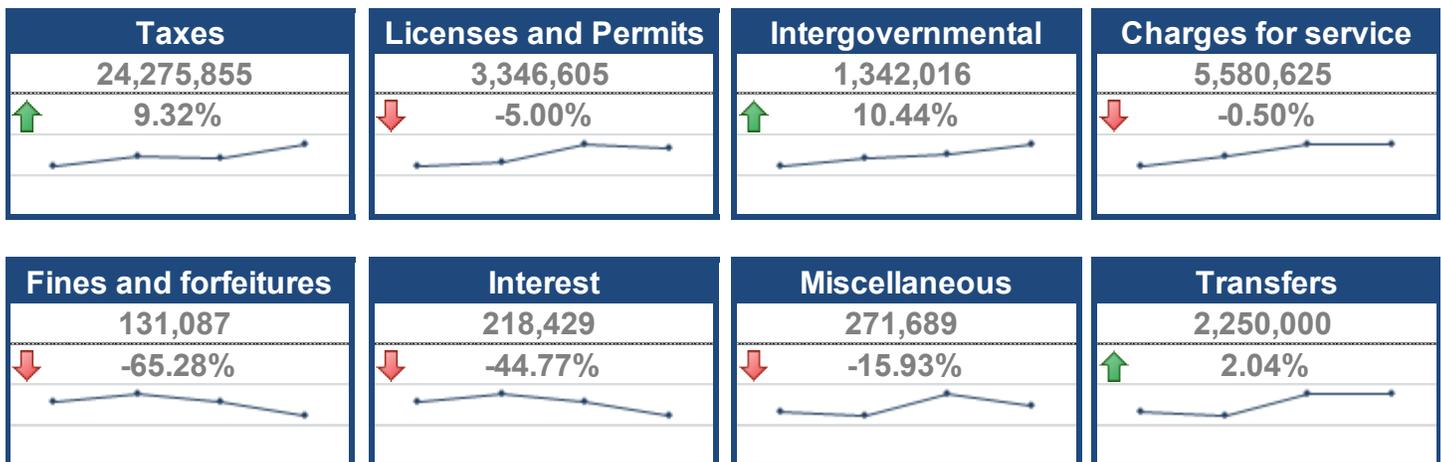
TOWN OF JUPITER - GENERAL FUND

REVENUE

FOR THE NINE MONTHS ENDING JUNE 30, 2016

Overall General Fund revenues increased just over \$1.5 million (4.36%) when compared to the same period in FY 2015. This increase is primarily due to ad-valorem tax collections. There is a notable increase in tax revenue compared to this same time last year due primarily to The Town making the decision in FY 2015 to perform a one-time decrease in the general fund distribution of ad-valorem dollars to allocate additional funds into the capital improvement fund. The increases in ad-valorem collections in the general fund are offset by reductions in communications services tax which has been experiencing reduced collections over historical averages over the past few years. Reductions in charges for service are due to decreased senior trip revenue which also relates to reduced cost in the recreation department. Decreases in fines and forfeiture revenues relate to less activity surrounding forfeiture dollars. A reduction in miscellaneous revenue when compared to FY 2015 is directly related to insurance reimbursements received in the first quarter of last year for police vehicles involved in accidents which translated in a reimbursement to the Town of over \$60,000. Licenses and permits shows a 5% decrease primarily due to decreases in engineering permits and franchise fees. Intergovernmental revenues increased due to increases in state shared revenues and FDOT grant reimbursements. A reduction in interest income relates to accruals booked in the first quarter of FY 16 but should meet or exceed end of year estimates.

FY16 / FY15 Revenue Comparison:



THIRD QUARTER ACTUALS

	FY16 Actual	FY15 Actual	Percent Change	4 Year Trend
Taxes	24,275,855	22,206,400	↑ 9.32%	
Licenses and Permits	3,346,605	3,522,710	↓ -5.00%	
Intergovernmental	1,342,016	1,215,181	↑ 10.44%	
Charges for service	5,580,625	5,608,882	↓ -0.50%	
Fines and forfeitures	131,087	377,528	↓ -65.28%	
Interest	218,429	395,521	↓ -44.77%	
Miscellaneous	271,689	323,179	↓ -15.93%	
Transfers	2,250,000	2,205,000	↑ 2.04%	
Designated Fund Balances	-	-	0.00%	
Total	37,416,306	35,854,401	↑ 4.36%	

General Fund: Revenues

Economic Factors—Revenue Growth

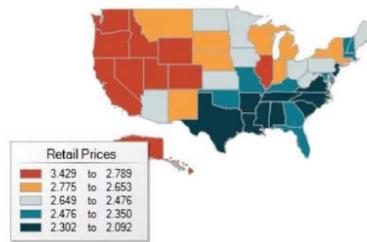
A number of factors can be attributed to the increases in revenues the Town has recognized over the past few fiscal cycles. Aside from ad-valorem revenues, these increases as reported by the state of Florida in its long range fiscal outlook publication can directly be attributed to consumer spending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

These increases are being noticed now for the second fiscal cycle and have provided for a positive impact to the general fund's cash flow as illustrated through 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.

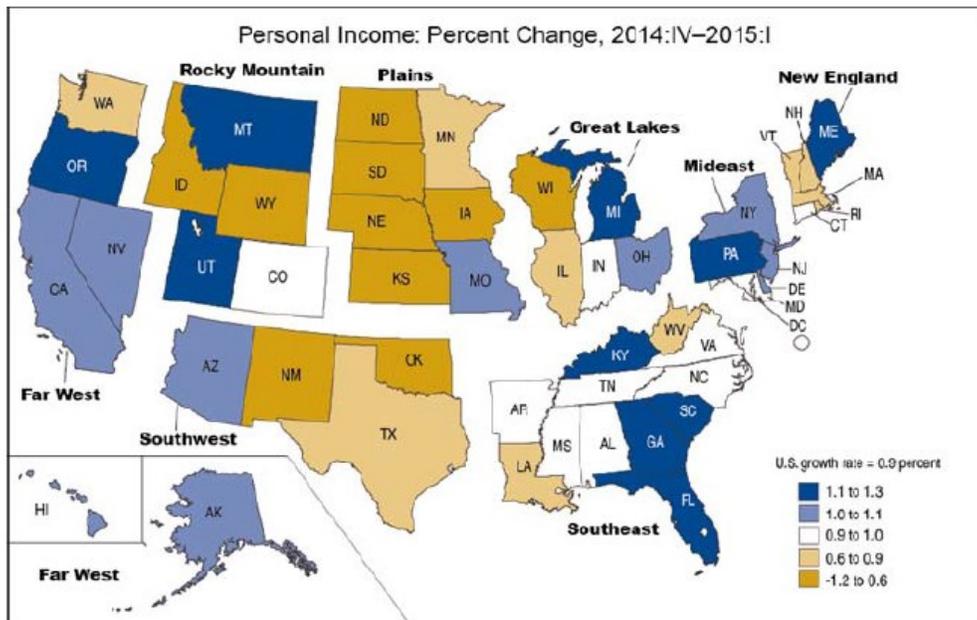
Low Gas Prices Are a Windfall

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.

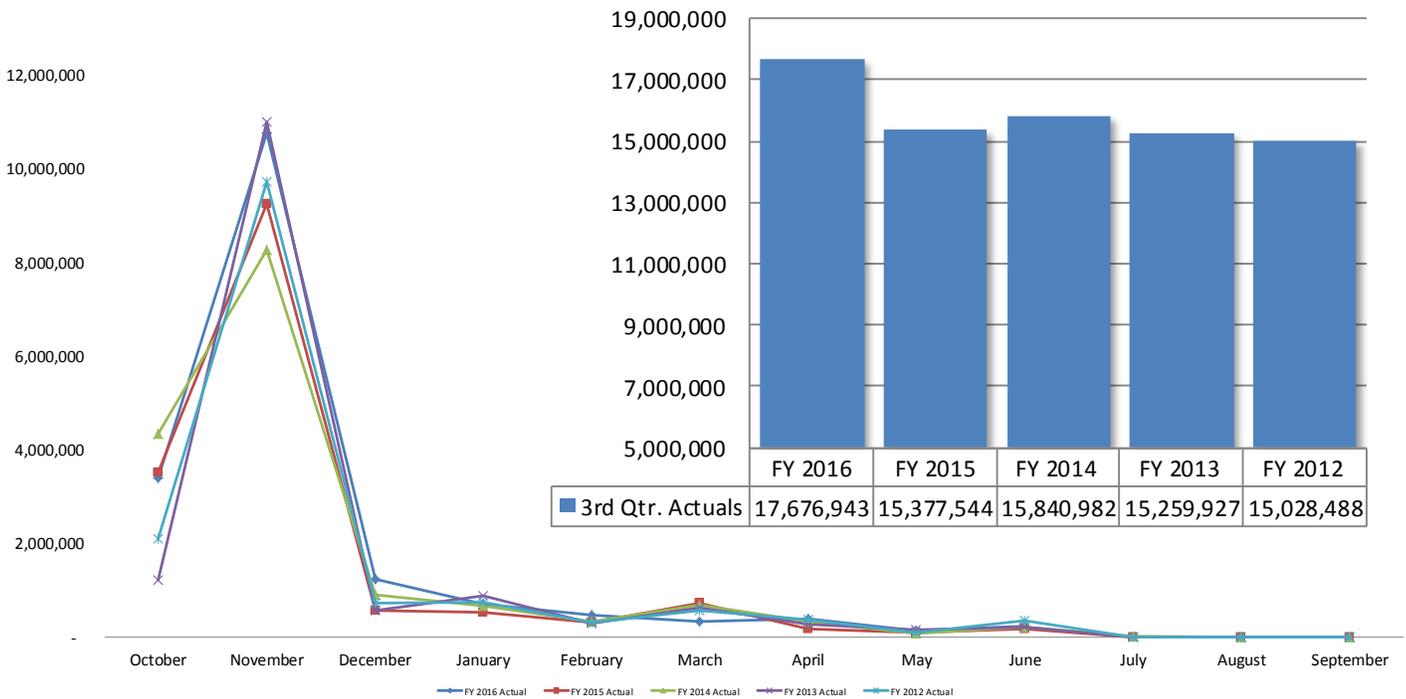
Data Provided by: State of Florida long-term financial outlook/ 3 Year Plan prepared Fall of 2015.

TOWN OF JUPITER - GENERAL FUND REVENUE FOR THE NINE MONTHS ENDING JUNE 30, 2016

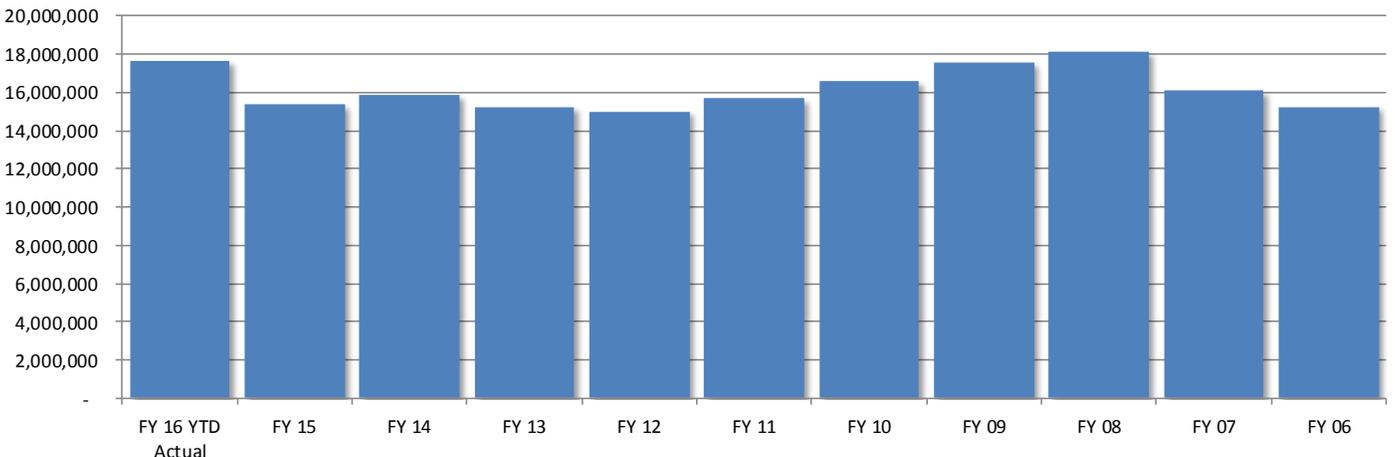
Ad-Valorem Tax - Third Qtr. Performance

The major revenue source for the general fund is ad-valorem tax. The chart below represents the performance of ad-valorem tax collections in comparison to the last few years actuals which shows that the majority of tax receipts occur between November and January of each year. Based on third quarter collections, the Town has met year-end estimates due to new construction and an increase in assessed values.

36% The percent of General Fund revenues are generated from ad-valorem dollars.

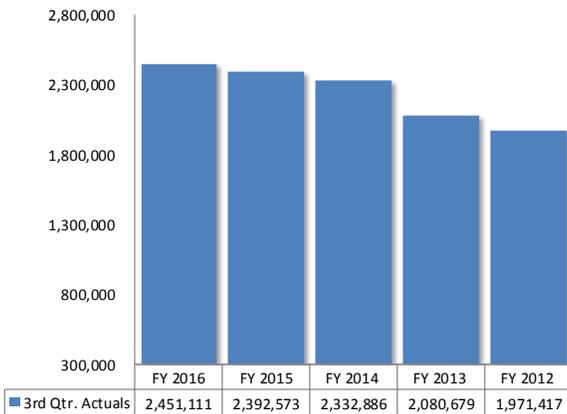


HISTORICAL AD-VALOREM TAX COLLECTIONS:



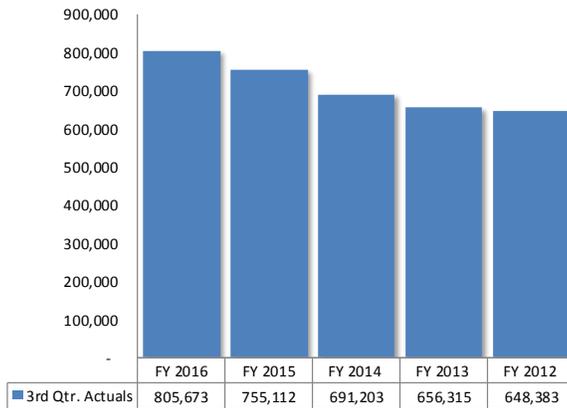
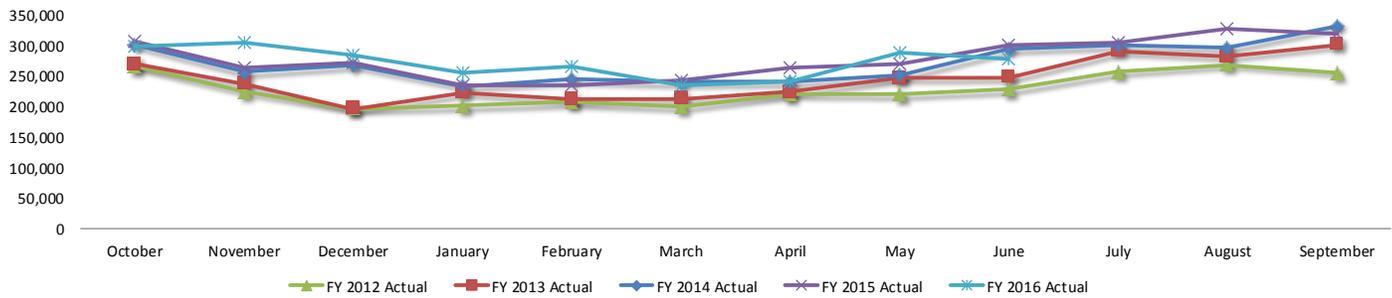
General Fund: Revenues

Major General Fund Revenues: Trends and Historical Comparisons - Third Quarter FY 2016



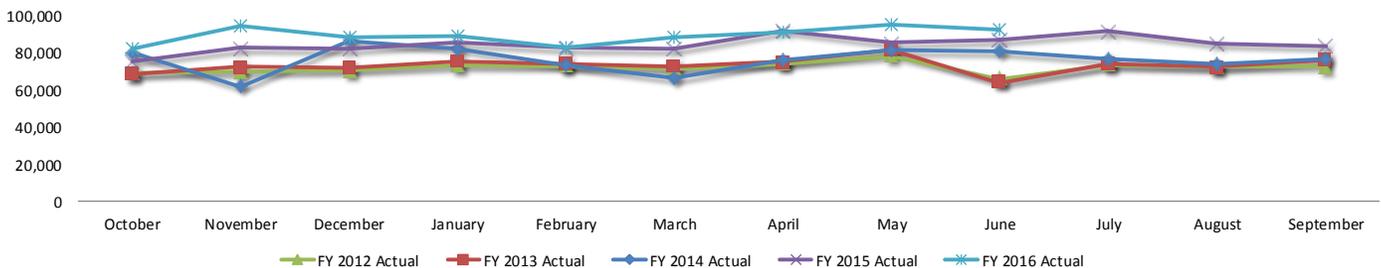
Util Serv Tax-Electricity

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	298,423	306,442	300,847	270,434	266,070
November	305,923	264,228	256,650	239,133	225,664
December	283,669	271,897	268,597	197,459	197,811
January	254,752	235,528	234,698	224,445	202,329
February	265,770	236,132	244,642	212,997	207,722
March	235,245	244,276	240,055	214,290	200,987
April	240,692	263,840	241,569	225,244	221,613
May	287,929	269,680	251,510	248,054	220,729
June	278,709	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	2,451,111	3,346,462	3,262,485	2,959,184	2,754,580



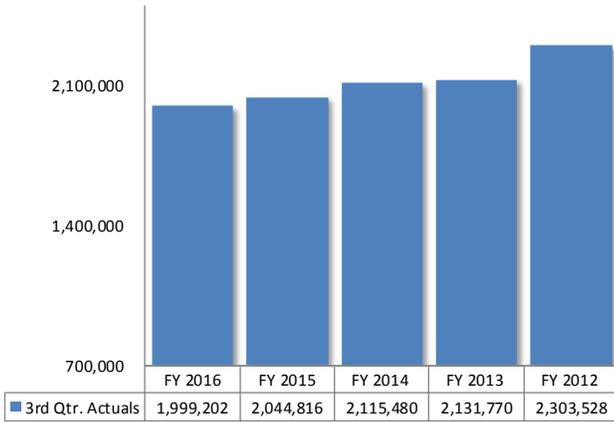
Util Serv Tax-Water

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	82,553	75,793	80,128	68,737	69,530
November	95,067	82,641	62,321	72,297	69,862
December	88,550	82,072	86,861	72,103	71,057
January	89,005	85,579	82,721	75,270	73,213
February	82,940	82,497	73,647	74,040	73,181
March	88,381	82,182	66,650	72,606	71,826
April	91,429	92,032	76,506	75,015	74,568
May	95,118	85,269	81,474	81,856	78,681
June	92,630	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	805,673	1,015,476	919,095	878,426	868,167



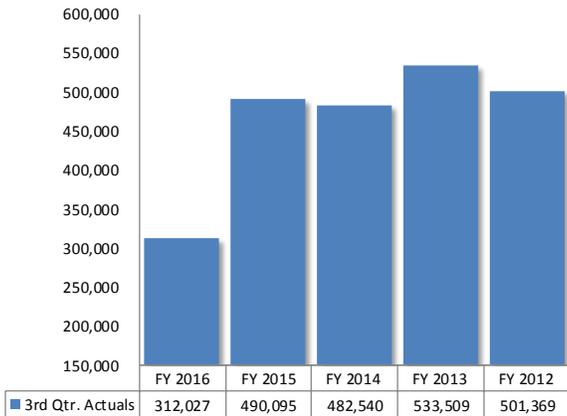
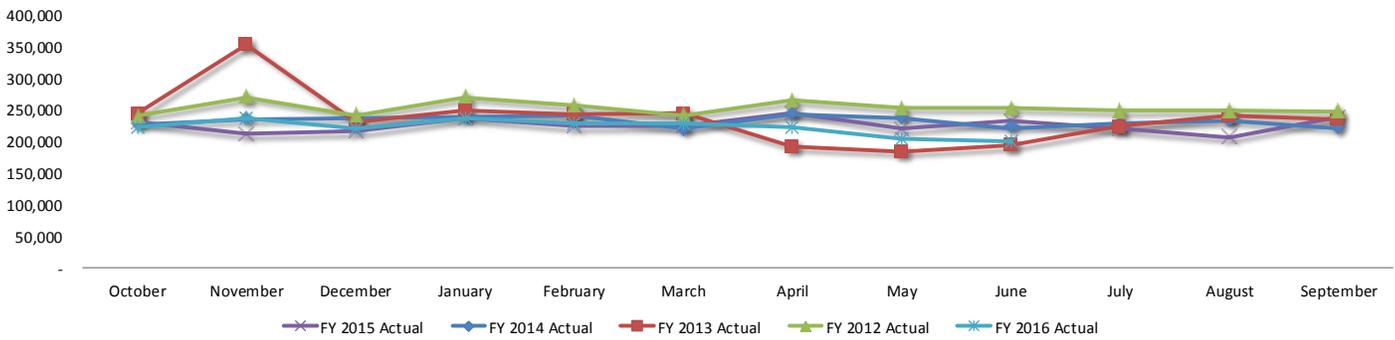
General Fund: Revenues

Major General Fund Revenues: Trends and Historical Comparisons - Third Quarter FY 2016



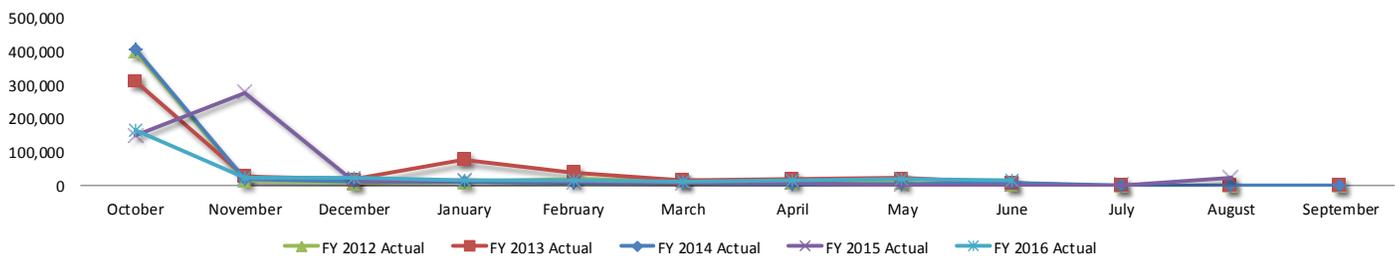
Communications Service Taxes

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	222,451	230,179	228,465	243,579	241,844
November	237,277	213,009	236,448	353,717	271,053
December	220,789	216,236	238,091	229,830	243,921
January	236,975	237,361	240,163	249,027	271,243
February	228,824	224,066	242,443	243,099	257,438
March	228,036	225,548	221,614	243,452	244,221
April	221,927	246,018	245,082	191,786	265,950
May	203,471	220,368	238,809	184,091	253,743
June	199,452	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	1,999,202	2,712,315	2,801,451	2,830,528	3,051,293



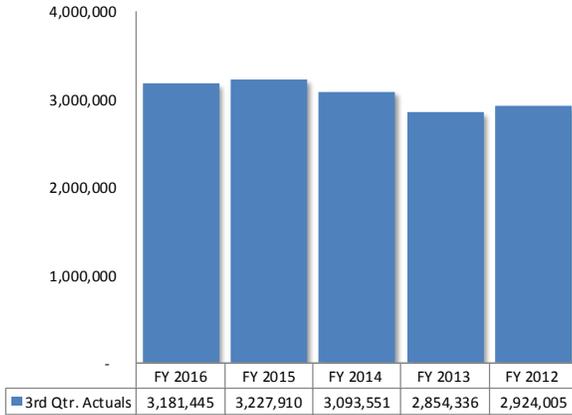
Local Business Tax

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	165,004	149,056	405,660	312,775	402,176
November	23,246	278,798	17,963	25,442	17,167
December	22,747	11,083	11,681	17,519	9,650
January	17,334	15,720	11,710	75,752	10,950
February	16,922	12,117	6,567	38,486	20,118
March	12,768	6,860	9,077	16,371	15,042
April	16,287	10,206	5,875	18,590	11,629
May	20,473	3,720	6,011	21,418	10,303
June	17,246	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	312,027	518,299	482,862	534,703	502,233



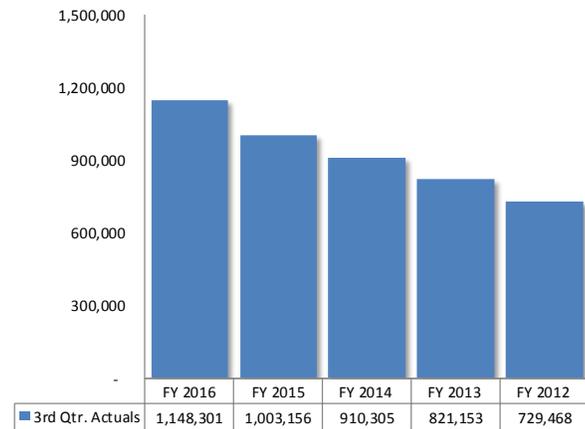
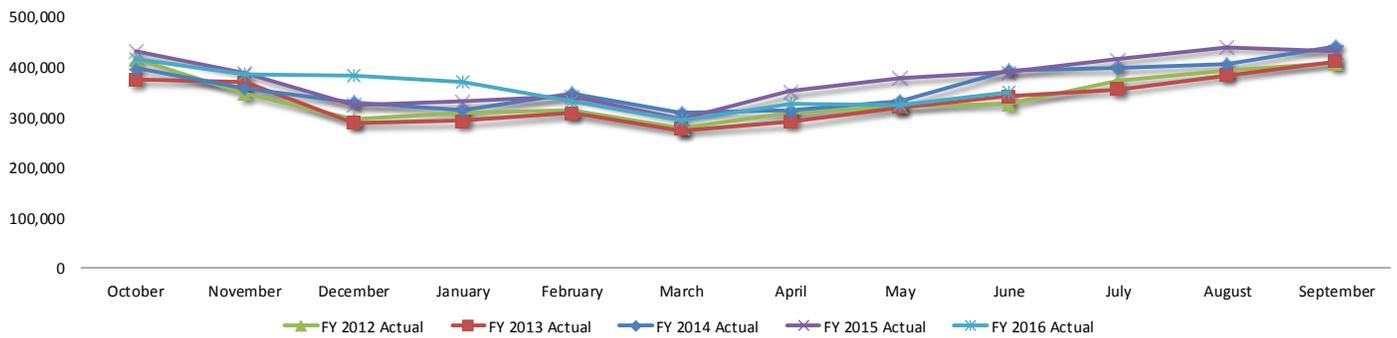
General Fund: Revenues

Major General Fund Revenues: Trends and Historical Comparisons - Third Quarter FY 2016



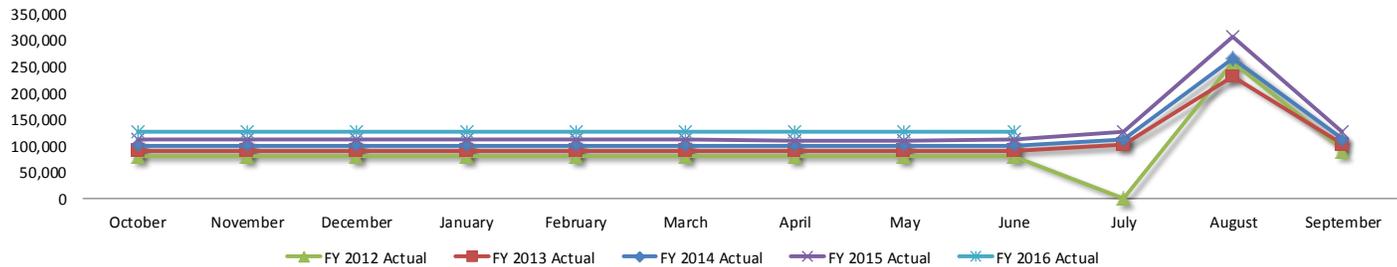
Franchise Fees-Electricity

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	417,084	431,352	396,854	374,108	417,702
November	385,881	387,924	357,872	368,702	347,872
December	382,514	324,077	329,776	288,193	295,932
January	370,165	329,981	314,346	291,902	310,347
February	332,215	340,331	347,699	307,433	313,370
March	292,562	297,491	309,490	274,930	279,678
April	325,824	350,414	312,431	290,107	308,935
May	324,569	377,095	332,586	318,669	322,325
June	350,631	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	3,181,445	4,512,943	4,340,189	4,003,956	4,099,937



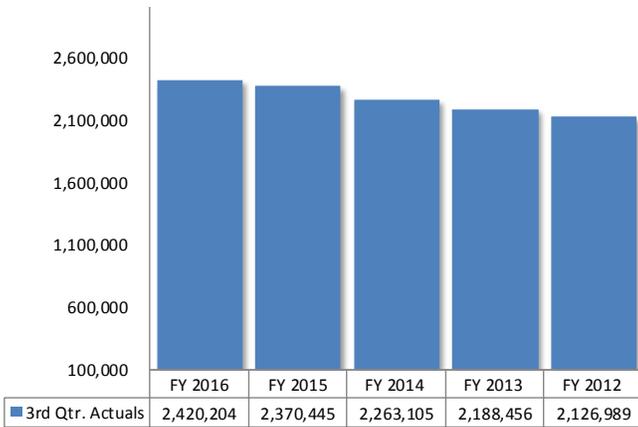
State Shared-Proceeds

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	127,738	111,561	101,145	91,238	81,052
November	127,738	111,561	101,145	91,237	81,052
December	127,738	111,561	101,145	91,238	81,052
January	127,738	111,561	101,145	91,237	81,052
February	127,738	111,561	101,145	91,240	81,052
March	127,738	111,561	101,145	91,240	81,052
April	127,291	110,371	101,145	91,241	81,052
May	127,291	110,371	101,145	91,241	81,052
June	127,291	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	1,148,301	1,564,562	1,399,908	1,255,730	1,079,750



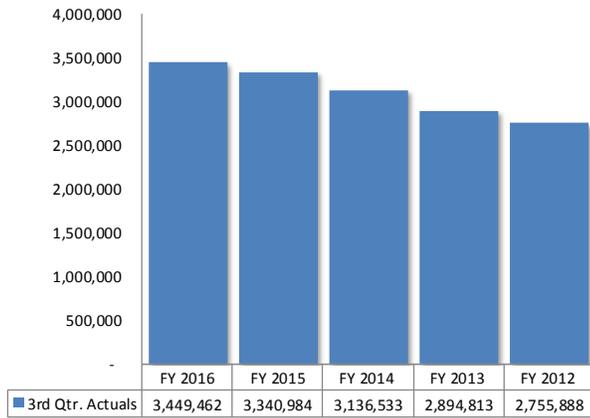
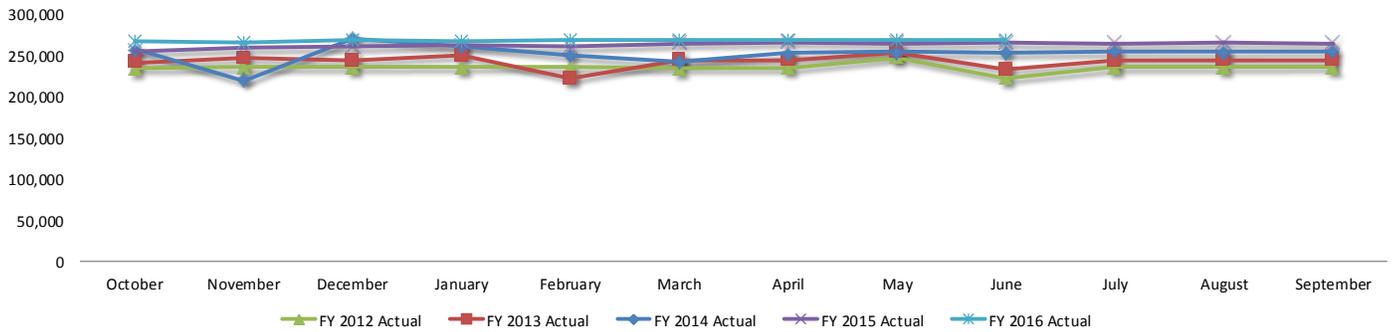
General Fund: Revenues

Major General Fund Revenues: Trends and Historical Comparisons - Third Quarter FY 2016



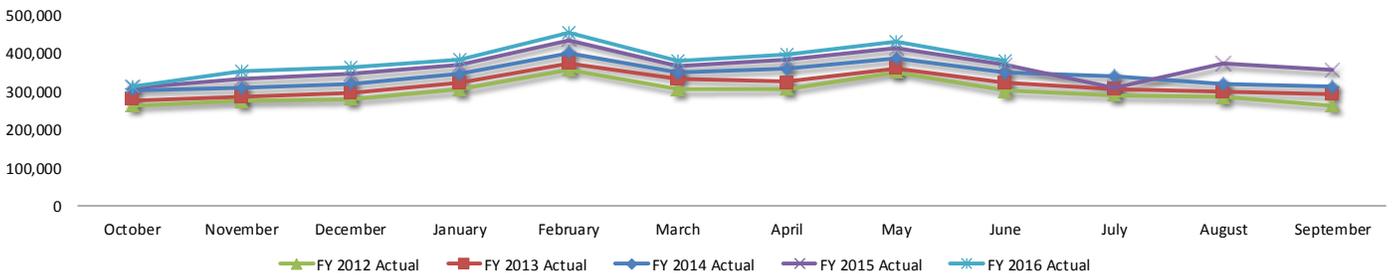
CFS-Garbage Fees

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	267,810	256,750	257,313	242,110	235,490
November	266,812	260,483	220,590	247,583	236,472
December	269,101	261,536	271,139	244,716	236,974
January	268,225	263,828	261,314	251,175	237,168
February	269,272	261,750	250,312	223,074	236,955
March	269,361	265,729	242,217	245,308	235,844
April	269,850	267,746	252,628	245,390	235,882
May	269,987	266,138	254,124	254,972	248,747
June	269,786	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	2,420,204	3,168,727	3,026,864	2,923,837	2,837,667



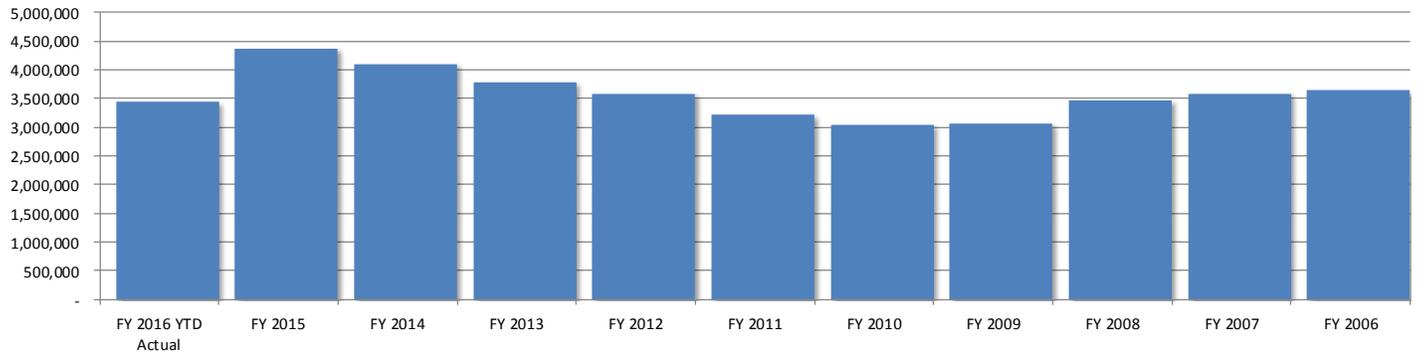
State Shared-Half Cent Sale Tax

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	314,019	314,200	304,685	277,398	264,883
November	352,970	333,673	309,185	285,655	276,706
December	361,482	347,782	321,843	294,812	281,065
January	382,591	370,569	347,654	321,246	305,465
February	454,546	436,014	402,996	374,585	359,125
March	378,364	368,756	350,641	334,176	305,951
April	395,160	383,674	360,910	324,209	307,832
May	431,374	414,911	387,867	360,397	351,990
June	378,956	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	3,449,462	4,381,433	4,111,083	3,793,323	3,596,953



General Fund: Revenues

HISTORICAL HALF CENT SALES TAX COLLECTIONS:



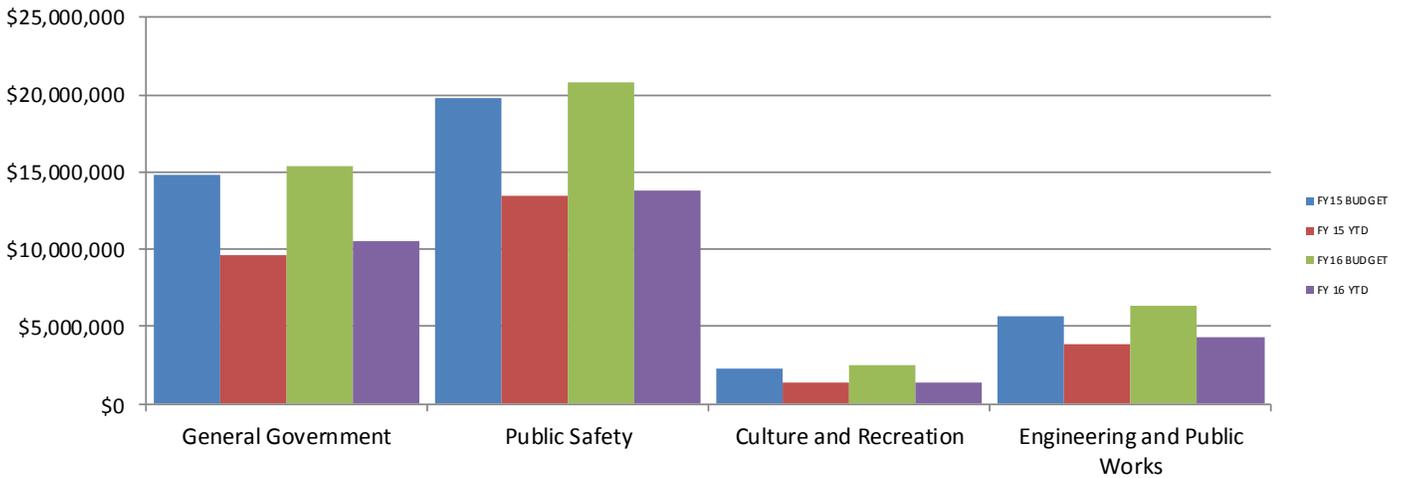
See bottom of page 9 for quarterly detail comparison.

TOWN OF JUPITER — GENERAL FUND EXPENSES

FOR THE NINE MONTHS ENDING JUNE 30, 2016

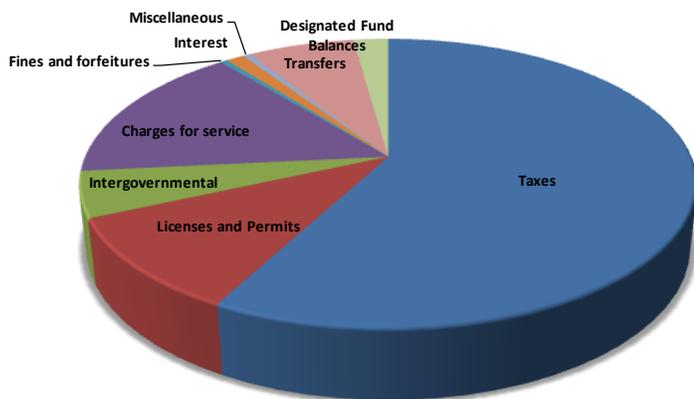
Overall General Fund expenses at the end of the third quarter came in at 66.73% of projected budgetary amounts. The comparison chart below breaks up these expenses into function which will give the reader an idea of activity levels relating to different services offered by the Town.

General Fund expenses increased 5.83% over this same time last year primarily due to personnel costs and capital purchases.

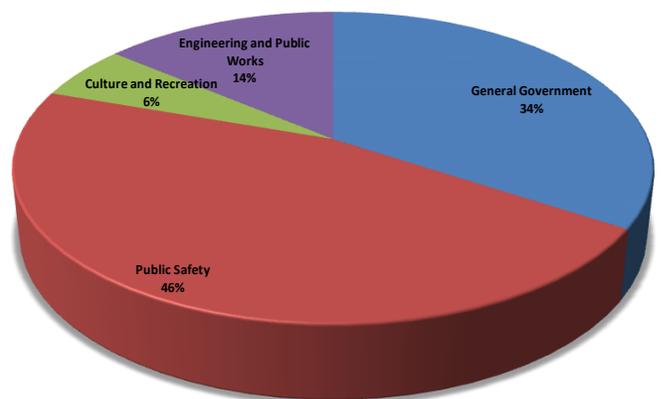


To give a different perspective, the charts below make the comparison of budgeted categories of service to the types of funding that support general fund activities.

FY 2016 Budgeted Revenues



FY 2016 Budgeted Expenses by Category



General Fund: Expenses

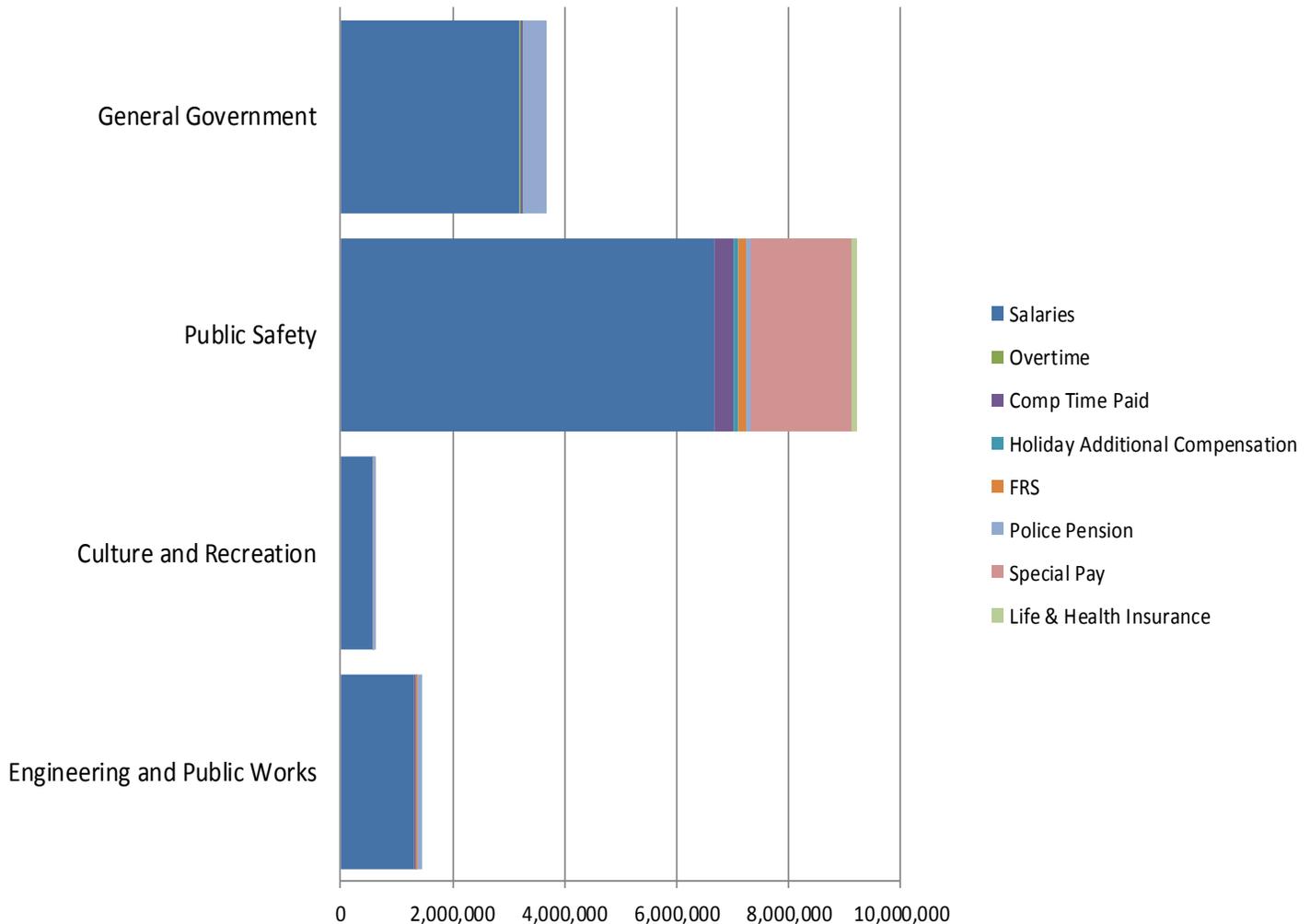
TOWN OF JUPITER - GENERAL FUND

PERSONNEL COST

FOR THE NINE MONTHS ENDING JUNE 30, 2016

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 third quarter ending June 30, 2016.

	General Government	Public Safety	Culture and Recreation	Engineering and Public Works	Total
Salaries	3,207,131	6,661,591	571,604	1,322,680	11,763,005
Car Allowance	7,050	0	0	0	7,050
Overtime	26,673	346,658	6,524	32,470	412,325
Comp Time Paid	4,508	88,493	7,550	3,439	103,990
Holiday Additional Compensation	0	133,201	3,216	550	136,966
FRS	446,971	87,594	42,831	102,588	679,985
Police Pension	0	1,810,133	0	0	1,810,133
Special Pay	0	75,370	0	0	75,370
Life & Health Insurance	2,095,114	1,327,610	131,354	317,151	3,871,229
% of Total	54.12%	34.29%	3.39%	8.19%	100.00%



General Fund: Expenses

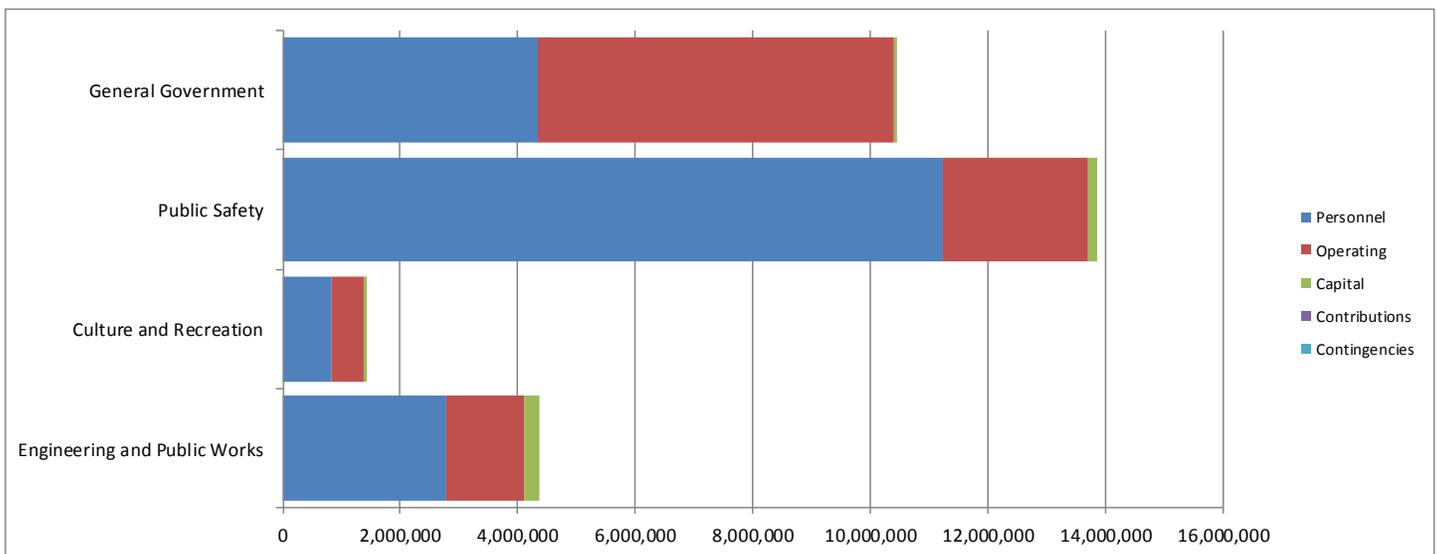
TOWN OF JUPITER - GENERAL FUND

YTD EXPENSES BY CATEGORY

FOR THE NINE MONTHS ENDING JUNE 30, 2016

The data represented below gives a snapshot of General Fund expenses as of June 30, 2016 by category. At the end of the third quarter the Town's General Fund is at 66.73% for the year.

	General Government	Public Safety	Culture and Recreation	Engineering and Public Works	Total
Personnel	4,352,316	11,240,955	818,073	2,770,900	19,182,244
Operating	6,061,938.10	2,464,543	554,490	1,325,826	10,406,797
Capital	40,876	147,549	51,352	260,380	500,158
Contributions	-	-	-	-	-
Contingencies	-	-	-	-	-
Total	10,455,130	13,853,047	1,423,916	4,357,106	30,089,199
% of Total	34.75%	46.04%	4.73%	14.48%	100.00%



General Fund: Expenses

TOWN OF JUPITER - GENERAL FUND

BUDGET - Vs. - ACTUAL

FOR THE NINE MONTHS ENDING JUNE 30, 2016 AND 2015

REVENUES	FY16					FY15			
	Original	Revised	YR-END			Original	Revised		
	Budget	Budget	Actual	Percent	Projection	Budget	Budget	Actual	Percent
Taxes	\$26,016,645	\$26,016,645	\$24,275,855	93.31%	\$26,669,445	\$23,808,532	\$23,808,532	\$22,206,400	93.27%
Licenses and Permits	4,718,710	4,718,710	3,346,605	70.92%	4,673,600	4,369,459	4,369,459	3,522,710	80.62%
Intergovernmental	2,302,200	2,302,200	1,342,016	58.29%	2,334,800	2,141,781	2,141,781	1,215,181	56.74%
Charges for service	7,052,013	7,063,431	5,580,625	79.01%	7,130,789	6,867,416	6,871,855	5,608,882	81.62%
Fines and forfeitures	199,500	199,500	131,087	65.71%	192,500	199,690	199,690	377,528	189.06%
Interest	510,267	510,267	218,429	42.81%	384,464	516,444	516,444	395,521	76.59%
Miscellaneous	211,000	211,000	271,689	128.76%	315,211	196,500	252,146	323,179	128.17%
Transfers	3,000,000	3,000,000	2,250,000	75.00%	3,500,000	2,940,000	2,940,000	2,205,000	75.00%
Designated Fund Balances	986,613	1,100,791	-	0.00%	-	1,613,478	1,834,437	-	0.00%
Total	\$44,996,948	\$45,122,545	\$37,416,307	82.92%	45,200,809	\$42,653,300	\$42,934,344	\$35,854,401	83.51%
EXPENDITURES									
<i>Administration</i>									
Town Council	\$194,791	\$194,791	\$145,018	74.45%	\$188,900	\$191,001	\$201,001	\$157,589	78.40%
Town Manager	554,305	597,805	430,292	71.98%	554,305	550,085	550,085	398,002	72.35%
Town Clerk	625,078	627,010	387,413	61.79%	625,078	566,945	566,945	374,378	66.03%
Neighborhoods	362,637	373,537	224,309	60.05%	324,096	371,171	417,422	236,195	56.58%
Community Relations	696,917	714,826	483,391	67.62%	696,917	645,846	648,546	390,536	60.22%
Finance	822,184	822,184	609,279	74.10%	827,344	820,880	820,880	577,794	70.39%
Town Attorney	350,320	350,320	199,534	56.96%	320,320	350,320	350,320	234,746	67.01%
Information Systems	2,507,791	2,524,935	1,690,532	66.95%	2,463,284	2,270,063	2,270,063	1,586,436	69.89%
Human Resources	729,282	747,280	443,053	59.29%	657,979	733,053	733,053	366,651	50.02%
General Government	3,368,636	3,241,766	2,151,040	66.35%	3,182,376	3,474,650	3,433,250	2,187,138	63.70%
Solid Waste Collection	3,190,000	3,190,000	2,414,809	75.70%	3,190,000	3,108,027	3,108,027	1,845,076	59.36%
Subtotal	\$13,401,941	\$13,384,454	\$9,178,670	68.58%	\$13,030,599	\$13,082,041	\$13,099,592	\$8,354,541	63.78%
<i>Engineering/Public Works</i>									
Engineering	1,255,364	1,261,016	915,529	72.60%	1,257,706	1,205,997	1,205,997	860,458	71.35%
Public Works/Parks	5,081,157	5,151,046	3,441,577	66.81%	5,004,996	4,523,799	4,595,629	3,045,258	66.26%
Subtotal	6,336,521	6,412,062	4,357,106	67.95%	6,262,702	5,729,796	5,801,626	3,905,716	67.32%
<i>Comm. Development</i>									
Planning & Zoning	1,474,347	1,494,847	1,037,435	69.40%	1,458,879	1,308,726	1,343,226	956,320	71.20%
Code Enforcement	726,493	695,547	430,213	61.85%	669,221	665,767	687,443	453,548	65.98%
Business Development	258,230	287,230	149,545	52.06%	258,230	295,132	327,475	206,733	63.13%
Business Registration	194,653	183,599	109,480	59.63%	178,055	182,985	186,591	133,409	71.50%
Subtotal	2,653,723	2,661,223	1,726,674	64.88%	2,564,385	2,452,610	2,544,735	1,750,010	68.77%
Police	20,040,166	20,044,652	13,422,834	66.96%	19,875,036	19,147,385	19,230,699	13,019,576	67.70%
Recreation	2,564,597	2,620,153	1,423,916	54.34%	2,599,153	2,241,468	2,257,693	1,421,699	62.97%
Total	\$44,996,948	\$45,122,545	\$30,109,199	66.73%	\$44,331,875	\$42,653,300	\$42,934,344	\$28,451,542	66.27%

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Town Council	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	96,600	72,450	24,150	75%	96,600
Taxes	6,539	5,817	722	89%	7,300
Benefits	58,564	45,855	12,709	78%	60,000
Subtotal	161,703	124,122	37,581	77%	163,900
Operating Expenses					
General Operating Expenses	8,088	896	7,192	11%	5,000
Subtotal	8,088	896	7,192	11%	5,000
Aid to Private Organizations	25,000	20,000	5,000	80%	20,000
Subtotal	25,000	20,000	5,000	80%	20,000
TOTAL	\$194,791	\$145,018	\$49,773	74%	\$188,900

Town Manager	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	180,553	129,837	50,716	72%	180,553
Regular Salaries	231,562	162,499	69,063	70%	196,756
Taxes	24,937	18,770	6,167	75%	23,591
Benefits (1)	132,718	101,053	31,665	76%	126,507
Subtotal	569,770	412,158	157,612	72%	527,407
Operating Expenses					
General Operating Expenses	28,035	18,134	9,901	65%	26,898
Subtotal	28,035	18,134	9,901	65%	26,898
TOTAL	\$597,805	\$430,292	\$167,513	72%	\$554,305

(1) Benefits increase due to H.S.A. payments in the second quarter , should meet year end projections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs. - ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Clerk	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	124,579	88,534	36,045	71%	124,579
Regular Salaries	215,055	134,589	80,466	63%	215,055
Overtime	500	3	497	1%	500
Taxes	24,101	15,793	8,308	66%	24,101
Benefits	112,214	75,758	36,456	68%	112,214
Subtotal	476,449	314,677	161,772	66%	476,449
Operating Expenses					
General Operating Expenses	150,561	72,736	77,825	48%	148,629
Subtotal	150,561	72,736	77,825	48%	148,629
TOTAL	\$627,010	\$387,413	\$239,597	62%	\$625,078

TM Neighborhoods	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	188,232	129,549	58,683	69%	188,232
Overtime (1)	0	384	-384	100%	400
Taxes	13,464	9,183	4,281	68%	13,464
Benefits (2)	48,847	49,381	-534	101%	59,000
Subtotal	250,543	188,496	62,047	75%	261,096
Operating Expenses					
General Operating Expenses	122,994	35,813	87,181	29%	63,000
Subtotal	122,994	35,813	87,181	29%	63,000
TOTAL	\$373,537	\$224,309	\$149,228	60%	\$324,096

(1) Overtime activity due to shop with a cop program that occurred in December.

(2) Benefits increase due to H.S.A. payments in the second quarter and change in insurance election.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

TM Community Relation	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	106,682	74,465	32,217	70%	106,682
Regular Salaries	241,137	161,155	79,982	67%	241,137
Taxes	23,431	16,931	6,500	72%	23,431
Benefits	132,534	97,896	34,638	74%	132,534
Subtotal	503,784	350,448	153,336	70%	503,784
Operating Expenses					
General Operating Expenses	211,042	132,943	78,099	63%	193,133
Subtotal	211,042	132,943	78,099	63%	193,133
TOTAL	\$714,826	\$483,391	\$231,435	68%	\$696,917

Finance	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	137,834	96,639	41,195	70%	137,834
Regular Salaries	453,969	323,868	130,101	71%	453,969
Overtime (1)	0	16,316	-16,316	100%	21,000
Comptime Paid	0	511	-511	100%	600
Taxes	42,409	31,175	11,234	74%	42,409
Benefits (2)	143,532	120,123	23,409	84%	143,532
Subtotal	777,744	588,633	189,111	76%	799,344
Operating Expenses					
General Operating Expenses	44,440	20,646	23,794	46%	28,000
Subtotal	44,440	20,646	23,794	46%	28,000
TOTAL	\$822,184	\$609,279	\$212,905	74%	\$827,344

(1) Overtime activity relates to community development software go live .

(2) Benefits increase due to H.S.A. payments in the second quarter , should meet year end projections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Attorney / Legal Council	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Professional Services	220,320	154,264	66,056	70%	220,320
Litigation	130,000	45,269	84,731	35%	100,000
Subtotal	350,320	199,534	150,786	57%	320,320
TOTAL	\$350,320	\$199,534	\$150,786	57%	\$320,320

Information Systems	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	116,471	77,429	39,042	66%	116,471
Regular Salaries	699,006	502,557	196,449	72%	699,006
Overtime	26,308	8,973	17,335	34%	26,308
Comptime Paid	0	46	-46	100%	-
Taxes	58,092	42,979	15,113	74%	58,092
Benefits (1)	217,990	169,343	48,647	78%	217,990
Subtotal	1,117,867	801,326	316,541	72%	1,117,867
Operating Expenses					
General Operating Expenses	217,629	52,580	165,049	24%	200,000
Operational Expenses Over 100K					
Operating Supplies	449,260	276,868	172,392	62%	441,401
Repairs & Maintenance (2)	526,573	445,319	81,254	85%	525,000
Hosted Services (3)	79,016	73,564	5,452	93%	79,016
Subtotal	1,272,478	848,330	418,695	67%	1,245,417
Capital Expenses					
Machinery & Equipment	134,590	40,876	93,714	30%	100,000
Subtotal	134,590	40,876	93,714	30%	100,000
TOTAL	\$2,524,935	\$1,690,532	817,259	67%	\$2,463,284

- (1) Benefits increase due to H.S.A. payments in the second quarter , should meet year end projections.
- (2) Repair and maintenance cost have exceeded 75% due to H.T.E. annual maintenance costs paid in the first quarter. Should meet year-end projections .
- (3) Hosted services above 75% due to the payment of hosting and back up services for the full year in the first quarter . Should meet year-end projections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs. - ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Other General Government	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Operating Expenses					
General Operating Expenses	421,390	248,305	173,085	59%	450,000
Operational Expenses Over 100K					
Communications Services	157,376	65,272	92,104	41%	157,376
Utility Services	1,720,000	1,233,917	486,083	72%	1,715,000
Insurance (1)	539,000	510,093	28,907	95%	560,000
Neighborhood Equity	200,000	93,452	106,548	47%	200,000
Contingency	204,000	-	204,000	0%	100,000
TOTAL	\$3,241,766	\$2,151,040	\$1,090,726	66%	3,182,376

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

Solid Waste Services	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Garbage Collection	3,190,000	2,414,809	775,191	76%	3,190,000
Subtotal	3,190,000	2,414,809	775,191	76%	3,190,000
TOTAL	\$3,190,000	\$2,414,809	\$775,191	76%	\$3,190,000

HR Administration	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	94,472	65,935	28,537	70%	94,472
Regular Salaries	254,431	175,966	78,465	69%	254,431
Taxes	25,020	17,350	7,670	69%	25,020
Benefits	109,056	80,331	28,725	74%	109,056
Subtotal	482,979	339,582	143,397	70%	482,979
Operating Expenses					
General Operating Expenses	264,301	103,471	160,830	39%	175,000
Subtotal	264,301	103,471	160,830	39%	175,000
TOTAL	\$747,280	\$443,053	\$304,227	59%	\$657,979

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Bus Dev Administration	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	107,356	80,569	26,787	75%	107,356
Regular Salaries	71,861	24,124	47,737	34%	71,861
Taxes	11,911	6,598	5,313	55%	11,911
Benefits	59,557	30,403	29,154	51%	59,557
Subtotal	250,685	141,694	108,991	57%	250,685
Operating Expenses					
General Operating Expenses	36,545	7,851	28,694	21%	7,545
Subtotal	36,545	7,851	28,694	21%	7,545
TOTAL	\$287,230	\$149,545	\$137,685	52%	\$258,230

Bus Dev Business Tax Receipts	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	109,087	67,935	41,152	62%	105,976
Overtime	2,100	1,354	746	64%	2,100
Comptime Paid	0	1,560	-1,560	100%	2,000
Taxes	7,360	4,897	2,463	67%	7,174
Benefits	48,246	26,098	22,148	54%	43,999
Subtotal	166,793	101,844	64,949	61%	161,249
Operating Expenses					
General Operating Expenses	16,806	7,636	10,307	45%	16,806
Subtotal	16,806	7,636	10,307	45%	16,806
TOTAL	\$183,599	\$109,480	\$75,256	60%	\$178,055

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Eng Administration	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	141,263	97,929	43,334	69%	141,263
Regular Salaries	683,752	487,017	196,735	71%	683,752
Overtime	12,000	13,337	-1,337	111%	15,000
Taxes	58,895	41,903	16,992	71%	58,895
Benefits (1)	264,144	204,144	60,000	77%	264,144
Subtotal	1,160,054	844,330	315,724	73%	1,163,054
Operating Expenses					
General Operating Expenses	75,310	45,547	29,763	60%	69,000
Subtotal	75,310	45,547	29,763	60%	69,000
Capital Expenses					
Machinery & Equipment	25,652	25,652	0	100%	25,652
Subtotal	25,652	25,652	0	100%	25,652
TOTAL	\$1,261,016	\$915,529	\$345,487	73%	\$1,257,706

(1) Benefits increase due to H.S.A. payments in the second quarter , should meet year end projections.

Public Works Department	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	1,893,172	1,322,680	570,492	70%	1,893,172
Overtime	46,750	32,600	14,150	70%	46,750
Comp Time Paid (1)	0	3,439	-3,439	100%	4,000
Holiday Additional Compensation (1)	0	419	-419	100%	650
Taxes	136,682	99,889	36,793	73%	136,682
Benefits	624,209	467,543	156,666	75%	624,209
Subtotal	2,700,813	1,926,570	774,243	71%	2,705,463
Operating Expenses					
General Operating Expenses	758,772	443,868	314,904	58%	678,000
Operational Expenses Over 100K					
Repairs & Maintenance	360,887	215,511	145,376	60%	345,000
Landscape Maintenance	905,617	508,112	397,505	56%	851,576
Grounds R&M	162,100	112,788	49,312	70%	162,100
Subtotal	2,187,376	1,280,279	784,065	59%	2,036,676
Capital Expenses					
Machinery & Equipment	262,857	234,728	28,129	89%	262,857
Subtotal	262,857	234,728	81,272	89%	262,857
TOTAL	\$5,151,046	\$3,441,577	1,639,580	67%	\$5,004,996

(1) When regular overtime, holiday and comp time paid are combined the total is just over 75% for the year and should meet year end projections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Planning and Zoning Department	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	134,947	98,076	36,871	73%	134,947
Regular Salaries	903,983	628,852	275,131	70%	903,983
Overtime	1,000	0	1,000	0%	1,000
Comptime Paid (1)	0	1,528	-1,528	100%	1,700
Taxes	74,393	52,272	22,121	70%	74,393
Benefits (2)	274,856	208,608	66,248	76%	274,856
Subtotal	1,389,179	989,336	399,843	71%	1,390,879
Operating Expenses					
General Operating Expenses	105,668	48,099	57,569	46%	68,000
Subtotal	105,668	48,099	37,069	46%	68,000
TOTAL	\$1,494,847	\$1,037,435	436,912	69%	\$1,458,879

(1) Comptime activity relates to community development software go live .

(2) Benefits increase due to H.S.A. payments in the second quarter , should meet year end projections.

Police Code Compliance Inspect	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	363,737	250,239	113,498	69%	363,737
Overtime	3,000	672	2,328	22%	2,500
Comptime Paid	0	1,886	-1,886	100%	2,300
Taxes	27,657	18,479	9,178	67%	27,657
Benefits	109,947	77,647	32,300	71%	109,947
Subtotal	504,341	348,922	155,419	69%	506,141
Operating Expenses					
General Operating Expenses	128,126	42,432	85,694	33%	100,000
Subtotal	128,126	42,432	85,694	33%	100,000
Capital Expenses					
Machinery & Equipment	63,080	38,859	24,221	62%	63,080
Subtotal	63,080	38,859	24,221	62%	63,080
TOTAL	\$695,547	\$430,213	\$265,334	62%	\$669,221

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Police Department	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries (1)	149,775	132,083	17,692	88%	162,000
Regular Salaries	9,387,565	6,279,270	3,108,295	67%	9,387,565
Overtime (2)	371,042	345,986	25,056	93%	382,000
Comp Time Paid	175,000	86,607	88,393	49%	175,000
Holiday Additional Compensation	176,636	133,201	43,435	75%	176,636
Special Pay	99,480	75,370	24,110	76%	99,480
Taxes	728,128	513,645	214,483	71%	728,128
Benefits	5,269,062	3,325,870	1,943,192	63%	5,269,062
Subtotal	16,356,688	10,892,033	5,464,655	67%	16,379,871
Operating Expenses					
General Operating Expenses	671,610	395,149	276,461	59%	671,610
Operational Expenses Over 100K					
Communications	1,623,140	1,185,417	437,723	73%	1,623,140
Other Contractual Service (3)	173,704	143,415	30,289	83%	173,704
Vehicle R&M	224,750	158,558	66,192	71%	220,000
Operating Supplies	341,704	228,247	113,457	67%	187,645
Gas Oil & Lube	363,990	171,822	192,168	47%	330,000
Books Dues Pubs Etc (4)	157,670	139,503	18,167	88%	157,670
Subtotal	3,556,568	2,422,111	1,134,457	68%	3,363,769
Capital Expenses					
Machinery & Equipment	131,396	108,690	22,706	83%	131,396
Subtotal	131,396	108,690	110,560	83%	131,396
TOTAL	\$20,044,652	\$13,422,834	6,617,332	67%	\$19,875,036

(1) Executive Salaries exceeded third quarter estimates due to employee entering the drop program in April.

(2) When regular overtime, holiday overtime and comp time paid are combined they are just slightly over 75% third quarter projections. The combined totals should meet year end projections.

(3) Other contractual services relates to school crossing guard costs paid in the first half of the year. Should meet year-end projections.

(4) Books, Dues, Pubs: Payment in full of MPSCC dues in the amount of \$113,095 paid in December. Should meet year-end projections.

General Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - GENERAL FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Recreation Department	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	26,841	20,142	6,699	75%	26,841
Regular Salaries	999,226	551,462	447,764	55%	999,226
Overtime	40,500	6,524	33,976	16%	40,500
Comp Time Paid (1)	7,500	7,550	-50	101%	8,000
Holiday Additional Compensation (1)	3,000	3,216	-216	107%	3,500
Taxes	75,408	42,369	33,039	56%	75,408
Benefits	299,871	186,810	113,061	62%	299,871
Subtotal	1,452,346	818,073	634,273	56%	1,453,346
Operating Expenses					
General Operating Expenses	268,951	177,244	91,707	66%	268,951
Operational Expenses Over 100K					
Other Contractual Service	132,000	88,983	43,017	67%	110,000
Recreation Programs	579,100	249,826	329,274	43%	579,100
Operating Supplies	111,648	38,437	73,212	34%	111,648
Subtotal	1,091,699	554,490	537,209	51%	1,069,699
Capital Expenses					
Machinery & Equipment	76,108	51,352	24,756	67%	76,108
Subtotal	76,108	51,352	24,756	67%	76,108
TOTAL	\$2,620,153	\$1,423,916	1,140,681	54%	\$2,599,153

(1) When regular overtime, holiday overtime and comp time paid are combined the amounts are under third quarter projections. The combined totals should meet year end projections

General Fund: Budget - Vs. - Actual

TOWN OF JUPITER - WATER FUND REVENUE

FOR THE NINE MONTHS ENDING JUNE 30, 2016

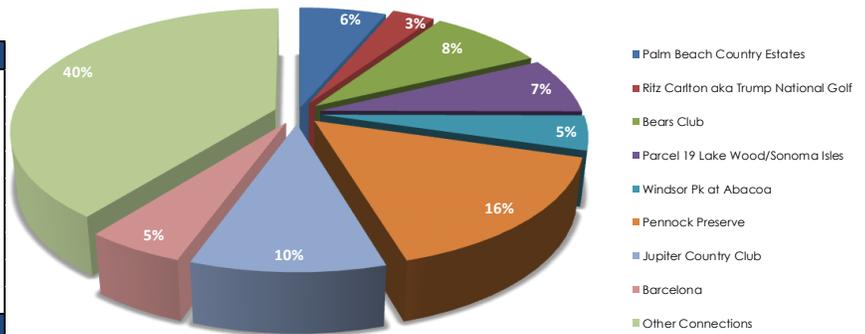
Overall water revenues for the third quarter of FY 2016 have increased \$817 thousand (4.61%) when compared to this same time last year. The primary reason for the increase is attributed to larger commercial connection activity that occurred in FY 2015 along with increased customer use. There was a 6.34% increase in retail sales revenue when compared to FY 2015.



Large Project Related Revenues:

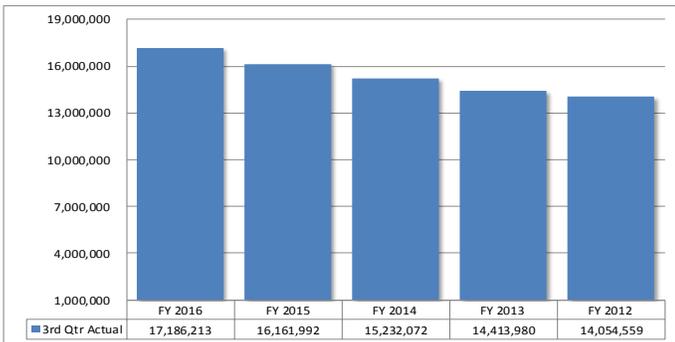
Capital Contributions & Connection Fees

Project	YTD
Palm Beach Country Estates	82,632
Ritz Carlton aka Trump National Golf	40,944
Bears Club	110,157
Parcel 19 Lake Wood/Sonoma Isles	96,709
Windsor Pk at Abacoa	59,811
Pennock Preserve	208,640
Jupiter Country Club	131,568
Barcelona	67,091
Other Connections	519,667
Total	1,317,219



Water Revenue: Retail Sales and Fourth

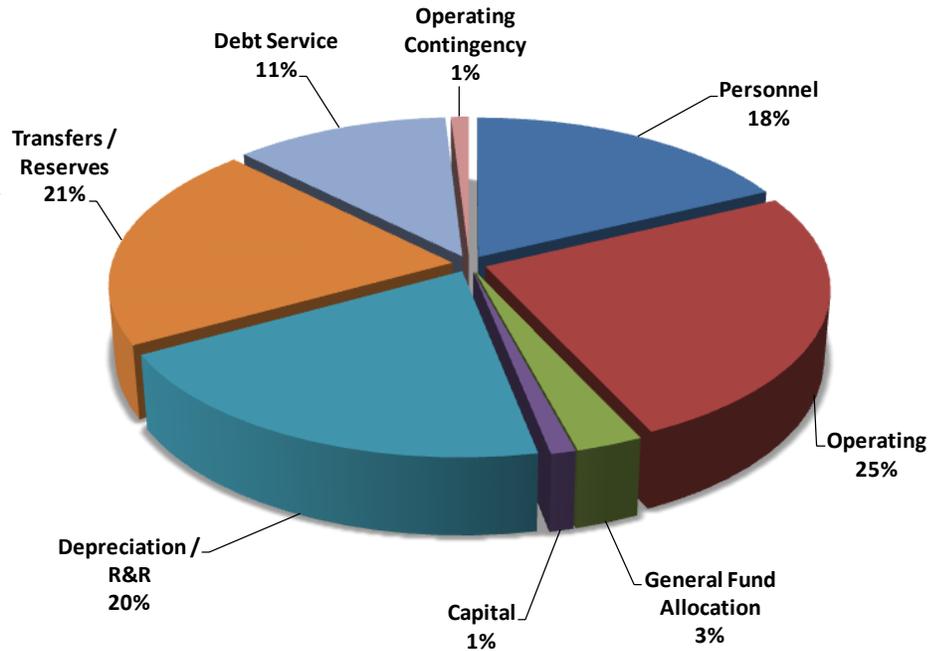
The major revenue source for the Town's water utility is water retail sales, which is driven by customer demand. At nine months into FY 2016, water sales revenue is at 11.2 million or 6.34% over this same time last year.



Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	1,794,569	1,634,105	1,778,473	1,491,750	1,526,942
November	1,995,687	1,765,732	1,331,115	1,592,824	1,536,644
December	1,914,640	1,771,648	1,957,665	1,575,807	1,555,940
January	1,905,963	1,847,468	1,861,119	1,662,083	1,637,938
February	1,735,290	1,765,269	1,546,309	1,617,241	1,604,034
March	1,875,432	1,763,296	1,501,492	1,607,781	1,584,548
April	1,951,016	1,883,404	1,681,308	1,657,956	1,639,903
May	2,032,786	1,861,037	1,784,937	1,760,817	1,444,837
June	1,980,830	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

TOWN OF JUPITER - WATER FUND EXPENSE FOR THE NINE MONTHS ENDING JUNE 30, 2016

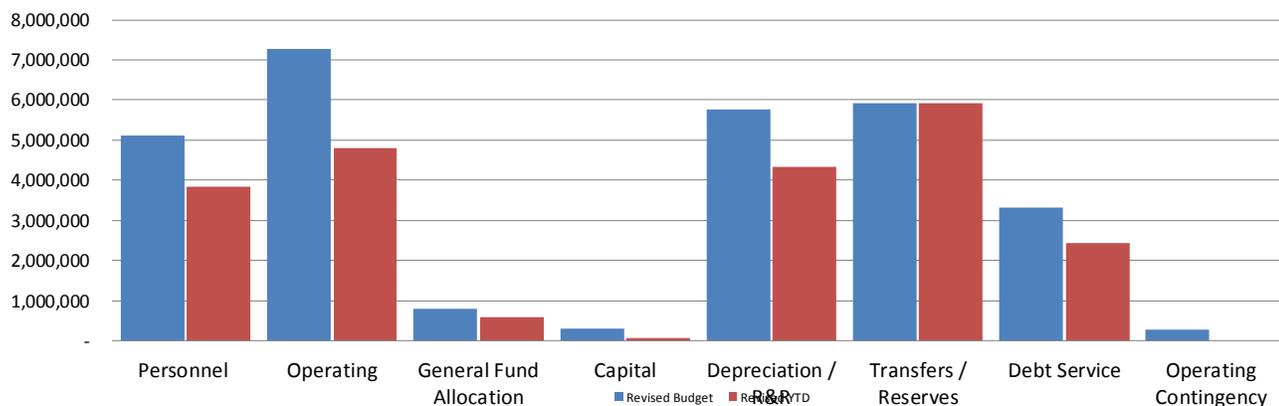
Overall Water Fund operating expenses for the third quarter of FY 2016 are slightly less than quarterly estimates. Year to date personnel services are slightly above 75% for the third quarter and overall expenses below 75% at 71.82% which does not include transfers and reserve or operating contingency balances.



Budgeted Expenses by Category:

	Revised Budget	YTD	Percent
Personnel	5,123,544	3,851,743	75.18%
Operating	7,270,336	4,808,296	66.14%
General Fund Allocation	796,350	597,263	75.00%
Capital	296,015	69,226	23.39%
Depreciation / R&R	5,774,940	4,331,205	75.00%
Transfers / Reserves	5,922,035	5,922,035	100.00%
Debt Service	3,318,360	2,425,837	73.10%
Operating Contingency	275,000	-	0.00%
Total	28,776,580	22,005,604	76.47%

Water Fund expenses increased by \$717 thousand or 4.67% when compared to FY 2015 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 NINE MONTHS ENDING JUNE 30, 2016

	FY 2016					FY 2015				
	Original Budget	Revised Budget	Actual	Percent	Year-End Projection	Original Budget	Revised Budget	Actual	Percent	
REVENUES										
Charges for service	\$ 21,873,379	\$ 21,873,379	\$ 18,056,797	82.55%	22,000,000	\$ 21,447,826	\$ 21,447,826	\$ 17,249,243	80.42%	
Interest/gain on sales	168,408	168,408	102,817	61.05%	168,408	133,932	133,932	161,547	120.62%	
Miscellaneous	428,900	432,645	386,796	89.40%	432,645	346,900	354,079	318,538	89.96%	
Retained earnings	274,421	195,676	-	0.00%	78,745	309,155	407,477	-	0.00%	
Total	\$22,745,108	\$ 22,670,108	\$ 18,546,410	81.81%	\$ 22,679,798	\$22,237,813	\$ 22,343,314	\$17,729,328	79.73%	
EXPENSES										
Administration	\$ 3,018,968	\$ 3,018,968	\$ 2,087,351	69.14%	2,978,506	\$ 3,009,658	\$ 3,013,431	\$ 2,115,097	70.19%	
Supply / Treatment	7,539,917	7,539,917	5,277,268	69.99%	7,483,492	7,263,480	7,319,152	4,718,303	64.47%	
Transmission / Distribution	1,946,573	1,946,573	1,364,646	70.11%	2,035,323	1,824,487	1,996,493	1,260,800	63.15%	
Cost Allocation - General Fund	796,350	796,350	597,263	75.00%	796,350	796,350	796,350	597,263	75.00%	
Depreciation / R & R	5,774,940	5,774,940	4,331,205	75.00%	5,774,940	5,709,955	5,709,955	4,282,466	75.00%	
Debt Service	3,318,360	3,318,360	2,425,837	73.10%	3,315,360	3,283,883	3,283,883	2,392,597	72.86%	
Total	\$22,395,108	\$ 22,395,108	\$ 16,083,569	71.82%	\$ 22,383,971	\$21,887,813	\$ 22,119,264	\$15,366,526	69.47%	
Operating Contingency:	\$ 350,000	\$ 275,000	\$ -		-	\$ 350,000	\$ 224,050	\$ -		

ANALYSIS OF FUNDS AVAILABLE FOR R&R

(Excluding retained earnings):

	Original Projection	Revised Projection	2016 3rd Qrt.	Year-End Projection
Revenue	\$ 22,470,687	\$ 22,474,432	\$ 18,546,410	\$ 22,601,053
Less: Total Expenses	(22,745,108)	(22,670,108)	(16,083,569)	(22,383,971)
Plus: Depreciation	5,774,940	5,774,940	4,331,205	5,774,940
AVAILABLE FOR R&R	\$ 5,500,519	\$ 5,579,264	\$ 6,794,047	\$ 5,992,022
Capitalized Salaries	212,600	212,600	212,600	212,600

Water Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - WATER FUND
BUDGET - Vs. - ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Water / Admin	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	141,035	103,481	37,554	73%	141,035
Regular Salaries (1)	884,656	708,851	175,805	80%	884,656
Overtime	6,240	3,478	2,762	56%	6,240
Comptime Paid		1,692	-1,692	100%	1,800
Taxes	82,904	58,548	24,356	71%	82,904
Benefits	348,742	256,945	91,797	74%	348,742
Subtotal	1,463,577	1,132,996	330,581	77%	1,465,377
Operating Expenses					
General Operating Expenses	430,114	225,550	204,564	53%	423,685
Operational Expenses Over 100K					
Professional Services	160,637	69,065	91,572	58%	160,637
Other Contractual Service	136,400	87,488	48,912	64%	136,400
Postage & Freight	135,525	74,203	61,322	55%	125,000
Insurance	425,292	351,563	73,729	69%	425,292
Repairs & Maintenance	180,199	119,536	60,663	66%	180,199
Subtotal	1,468,167	927,405	576,403	62%	1,451,213
Capital Expenses					
Equipment	41,016	6,146	34,870	13%	41,016
Furniture & Fixtures	20,900	20,804	96	100%	20,900
Subtotal	61,916	26,950	19,133	58%	61,916
Cost Allocation Gen Fund	796,350	597,263	199,088	75%	796,350
Subtotal	796,350	597,263	199,088	75%	796,350
TOTAL	\$3,790,010	\$2,684,613	1,125,205	70%	\$3,774,856

(1) Salary and benefit costs to be capitalized at year-end. Will meet year-end estimates.

Water Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - WATER FUND
BUDGET - Vs. - ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Water / Plant	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	1,671,395	1,221,266	450,129	73%	1,671,395
Overtime (1)	71,606	58,231	13,375	81%	71,606
Holiday Additional Compensation (1)	20,100	18,988	1,112	94%	20,100
Taxes	125,779	92,817	32,962	74%	125,779
Benefits	584,562	459,652	124,910	79%	584,562
Subtotal	2,473,442	1,850,954	622,488	75%	2,473,442
Operating Expenses					
General Operating Expenses	342,158	182,022	160,136	53%	342,158
Operational Expenses Over 100K					
Professional Services	266,525	165,430	101,095	62%	266,525
Other Contractual Service	134,944	55,572	79,372	41%	120,000
Utility Services (2)	1,993,118	1,536,015	457,103	77%	1,993,118
Repairs & Maintenance	897,424	587,227	310,197	65%	822,424
Wells R&M	120,500	51,729	68,771	43%	115,000
Operating Supplies	122,860	90,324	32,536	74%	122,860
RO Chemicals	287,466	188,037	99,429	65%	287,466
RO Concentrate Treatment	280,160	176,088	104,072	63%	270,000
RO Odor Control	171,388	106,773	64,615	62%	165,000
Nano Filtration Chemicals	263,248	174,752	88,496	66%	255,000
Nano Odor Control	136,185	70,068	66,117	51%	125,000
Subtotal	5,015,976	3,384,038	1,631,938	67%	4,884,551
Capital Expenses					
Equipment	59,499	21,077	38,422	35%	59,499
Vehicles	26,000	0	26,000	0%	26,000
Furniture & Fixtures	40,000	21,199	18,801	53%	40,000
Subtotal	125,499	42,276	83,223	34%	125,499
TOTAL	\$7,614,917	\$5,277,268	2,337,649	69%	\$7,483,492

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

(2) utility services increased due to increased production at the plant. There should be a typical downturn in production during last half of the year due to increased rain fall. This will result in reduced power costs and should meet year-end projections.

Water Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - WATER FUND
BUDGET - Vs. - ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Water / Field	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	760,673	544,629	216,044	72%	760,673
Overtime	75,000	52,995	22,005	71%	75,000
Comptime Paid	0	441	-441	0%	500
Holiday Additional Compensation	1,000	0	1,000	0%	1,000
Taxes	59,153	42,973	16,180	73%	59,153
Benefits (1)	290,699	226,755	63,944	78%	290,699
Subtotal	1,186,525	867,793	318,732	73%	1,187,025
Operating Expenses					
General Operating Expenses	280,910	142,816	138,094	51%	245,000
Operational Expenses Over 100K					
Other Contractual Service	175,585	84,779	90,806	48%	165,000
Repairs & Maintenance (2)	329,698	269,258	60,440	82%	329,698
Subtotal	786,193	496,853	289,340	63%	739,698
Capital Expenses					
Vehicles	108,600	0	108,600	0%	108,600
Subtotal	108,600	0	108,600	0%	108,600
TOTAL	\$2,081,318	\$1,364,646	716,672	66%	\$2,035,323

(1) Salary and benefit costs to be capitalized at year-end. Will meet year-end estimates.

(2) Repairs and maintenance has exceeded projections due to multiple emergency water main repairs including work on Alternate A1A and the Indiantown Road Bridge.

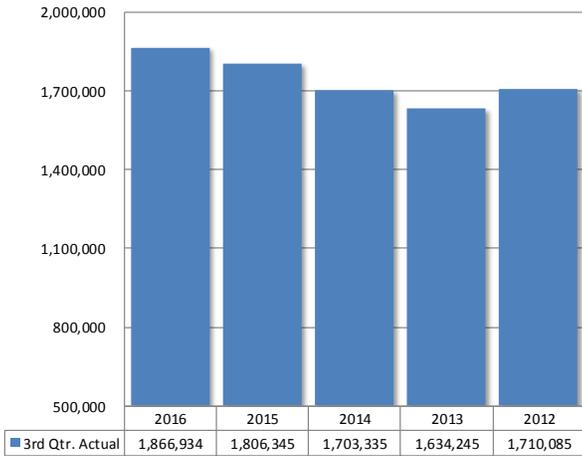
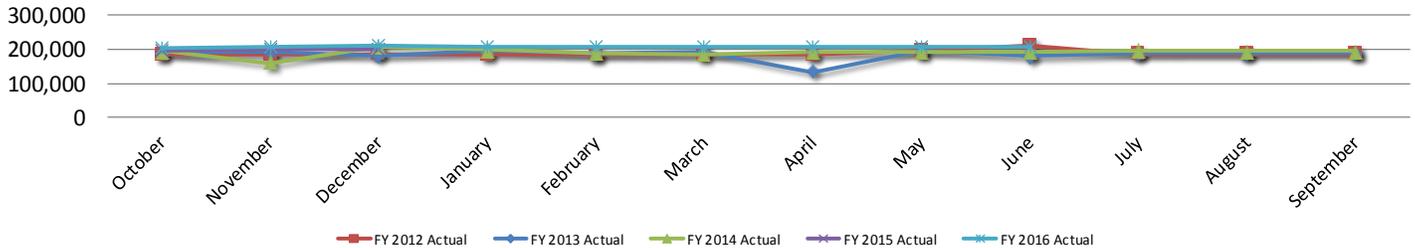
Water / Other	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Depreciation / R&R					
Depreciation	5,774,940	4,331,205	1,443,735	75%	5,774,940
Subtotal	5,774,940	4,331,205	1,443,735	75%	5,774,940
Transfers / Reserves					
Trf To-Water R&R	5,922,035	5,922,035	0	100%	5,921,130
Subtotal	5,922,035	5,922,035	0	100%	5,921,130
Operating Contingency					
Contingency	275,000	0	275,000	0%	75,000
Subtotal	275,000	0	350,000	0%	75,000
Debt Service					
Principal	2,560,000	1,919,997	640,003	75%	2,560,000
Interest	670,825	505,840	164,985	75%	670,825
Other Debt Service Costs	3,000	0	3,000	0%	-
Amortization	84,535	0	84,535	0%	84,535
Subtotal	3,318,360	2,425,837	892,523	73%	3,315,360
TOTAL	\$15,290,335	\$12,679,077	\$2,685,353	83%	\$15,086,430

Water Fund: Budget - Vs. - Actual

TOWN OF JUPITER - STORMWATER FUND REVENUES FOR THE NINE MONTHS ENDING JUNE 30, 2016

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

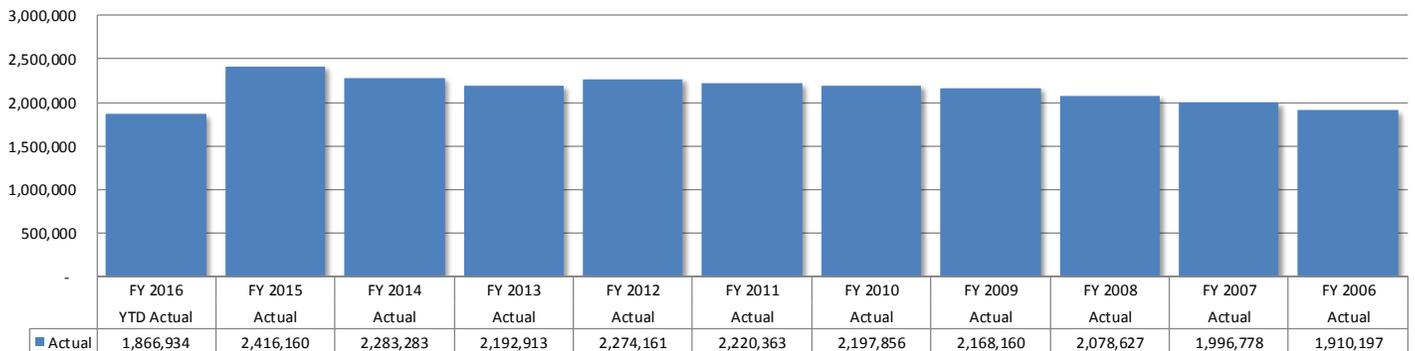
Stormwater Charges



Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	204,221	194,523	192,949	188,193	185,141
November	207,282	197,848	161,228	188,357	186,126
December	208,805	200,196	207,447	180,402	186,414
January	207,066	205,131	196,287	194,506	186,047
February	207,921	201,673	188,595	185,201	185,319
March	207,724	202,022	183,660	190,377	187,165
April	208,041	202,285	191,751	134,303	185,143
May	207,929	201,351	191,447	195,623	196,429
June	207,945	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	1,866,934	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.

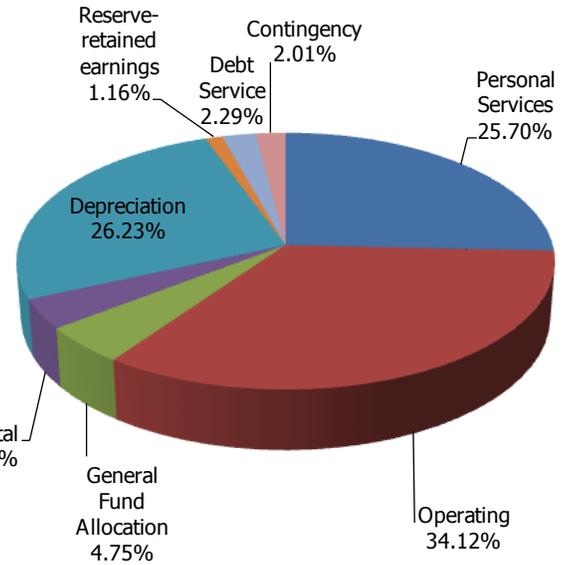


Stormwater Fund: Revenue

TOWN OF JUPITER - STORMWATER FUND EXPENSES FOR THE NINE MONTHS ENDING JUNE 30, 2016

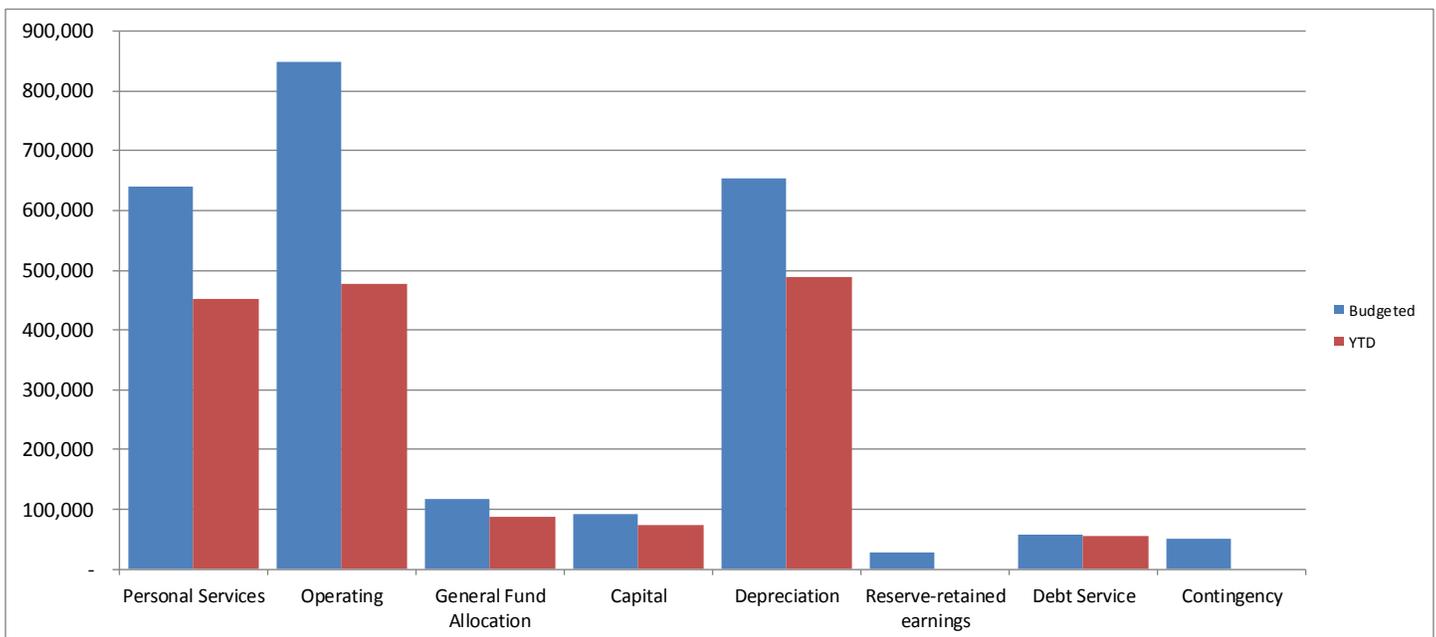
Expenses for the stormwater utility total just over 1.6 million or 65.91% of budget in the third quarter of 2016. The primary expenses that have occurred in the third quarter outside of salaries and capital costs include items such as debt service costs, depreciation, repairs and maintenance, general operating expenses and permit fees.

Budgeted Expenses By Category



Category	Revised Budgeted	YTD	Percent
Personal Services	639,259	452,458	70.78%
Operating	848,509	476,743	56.19%
General Fund Allocation	118,100	88,575	75.00%
Capital	92,921	74,689	80.38%
Depreciation	652,397	489,294	75.00%
Reserve-retained earnings	28,745	-	0.00%
Debt Service	57,000	54,484	95.59%
Contingency	50,000	-	0.00%
Total	2,486,931	1,636,243	65.79%

Expenses: Year to Date Comparison



Stormwater Fund: Expenses

TOWN OF JUPITER - STORMWATER FUND

BUDGET - Vs. - ACTUAL

FOR THE NINE MONTHS ENDING JUNE 30, 2016 AND 2015

	FY 2016					FY 2015			
	Original Budget	Revised Budget	Actual	Percent Projection	Year-End Projection	Original Budget	Revised Budget	Actual	Percent
REVENUES									
Stormwater Fees	2,524,992	2,524,992	\$ 1,888,046	74.77%	2,524,992	2,373,479	2,373,479	1,819,654	76.67%
Interest & miscellaneous	7,675	7,675	8,356	108.87%	85,000	1,560	1,560	10,441	669.29%
Retained earnings	-	-	-	0.00%	-	11,843	11,843	-	0.00%
Total	\$ 2,532,667	\$ 2,532,667	\$ 1,896,402	74.88%	2,609,992	\$ 2,386,882	\$ 2,386,882	\$ 1,830,095	76.67%
EXPENSES									
Administration	551,462	554,462	327,772	59.12%	517,852	434,862	443,341	267,569	60.35%
Field	1,074,963	1,026,227	676,119	65.88%	1,019,472	1,128,357	119,878	451,172	376.36%
Cost Allocation - General Fund	118,100	118,100	88,575	75.00%	118,100	118,100	118,100	88,575	75.00%
Depreciation / R & R	652,397	652,397	489,294	75.00%	652,397	596,563	596,563	447,422	75.00%
Reserve-retained earnings	28,745	74,481	-	0.00%	-	-	-	-	0.00%
Debt Service	57,000	57,000	54,484	95.59%	57,000	59,000	59,000	40,682	68.95%
Total	\$ 2,482,667	\$ 2,482,667	\$ 1,636,243	65.91%	2,364,821	\$ 2,336,882	\$ 1,336,882	\$ 1,295,420	96.90%
Operating Contingency:	\$ 50,000	\$ 50,000	\$ -		-	\$ 50,000	\$ 50,000	\$ -	

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

	Original Projection	Revised Projection	2016 3rd Qtr.	Year-End Projection
Revenue	\$ 2,532,667	\$ 2,532,667	\$ 1,896,402	\$ 2,609,992
Less: Expenses	\$ (2,503,922)	\$ (2,458,186)	\$ (1,636,243)	\$ (2,364,821)
Plus: Depreciation	652,397	652,397	489,294	652,397
AVAILABLE FOR R&R	\$ 681,142	\$ 726,878	\$ 749,453	\$ 897,568
Capitalized Salaries	3,400	3,400	3,400	3,400

Stormwater Fund: Budget - Vs. - Actual

TOWN OF JUPITER - STORMWATER FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016

Stormwater / Admin	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	170,643	112,909	57,734	66%	170,643
Overtime	3,990	13	3,977	0%	3,000
Comptime Paid	0	342	-342	100%	400
Taxes	12,394	7,960	4,434	64%	12,394
Benefits (1)	55,733	41,423	14,310	74%	55,733
Subtotal	242,760	162,647	80,113	67%	242,170
Operating Expenses					
General Operating Expenses	191,815	100,325	91,490	52%	185,000
Operational Expenses Over 100K					
Professional Services	101,346	49,117	52,229	48%	75,000
Cost Allocation General Fund	118,100	88,575	29,525	75%	118,100
Subtotal	411,261	238,017	173,244	58%	378,100
Capital Expenses					
Equipment	18,541	15,682	2,859	85%	15,682
Subtotal	18,541	15,682	2,859	85%	15,682
TOTAL	\$672,562	\$416,347	253,215	62%	\$635,952

(1) Benefits increase due to H.S.A. payments in the second quarter , should meet year end projections.

Stormwater / Field	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	268,386	190,388	77,998	71%	268,386
Overtime	3,900	2,901	999	74%	3,900
Taxes	19,268	14,202	5,066	74%	19,268
Benefits (1)	104,945	82,320	22,625	78%	104,945
Subtotal	396,499	289,811	106,688	73%	396,499
Operating Expenses					
General Operating Expenses	187,818	87,469	100,349	47%	181,063
Operational Expenses Over 100K					
Repairs & Maintenance	367,530	239,832	127,698	65%	367,530
Subtotal	555,348	327,301	228,047	59%	548,593
Capital Expenses					
Equipment	74,380	59,007	15,373	79%	74,380
Subtotal	74,380	59,007	15,373	79%	74,380
TOTAL	\$1,026,227	\$676,119	350,108	66%	\$1,019,472

(1) Benefits increase due to H.S.A. payments in the second quarter , should meet year end projections.

Stormwater Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - STORMWATER FUND
BUDGET - Vs. - ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Stormwater / Other	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Depreciation / R&R					
Depreciation	652,397	489,294	163,103	75.00%	652,397
Subtotal	652,397	489,294	163,103	75.00%	652,397
Trf To-Stormwater R&R	569,340	569,340	-	100.00%	569,340
Subtotal	569,340	569,340	-	100.00%	569,340
Operating Contingency					
Contingency	50,000	-	50,000	0.00%	-
Subtotal	50,000	-	50,000	0.00%	-
Debt Service					
Principal	54,000	54,000	-	100.00%	54,000
Interest	3,000	484	2,516	16.13%	3,000
Subtotal	57,000	54,484	2,516	95.59%	57,000
TOTAL	\$1,328,737	\$1,113,118	\$215,619	83.77%	\$1,278,737

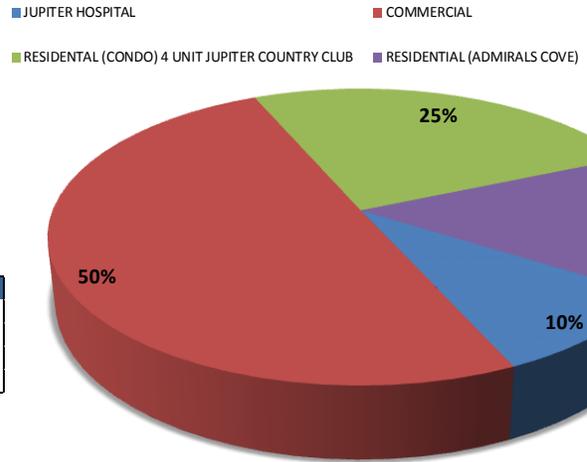
Stormwater Fund: Budget - Vs. - Actual

TOWN OF JUPITER - BUILDING ENTERPRISE FUND REVENUES FOR THE NINE MONTHS ENDING JUNE 30, 2016

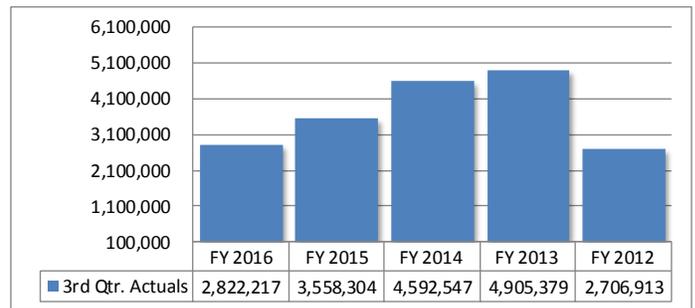
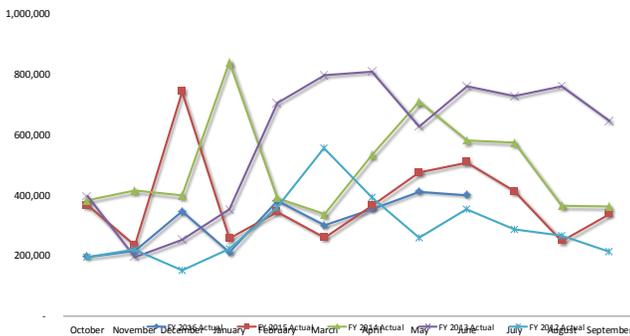
With 75% of the fiscal year complete, permit revenue is just over \$2.8 million or 85% of budget. Below is a chart comparing previous fiscal years third quarter performance to FY 2016.

ACTIVITY	PERMIT FEE (ONLY)
JUPITER HOSPITAL	\$ 28,000
COMMERCIAL	\$ 151,606
RESIDENTIAL (CONDO) 4 UNIT JUPITER COUNTRY CLUB	\$ 76,029
RESIDENTIAL (ADMIRALS COVE)	\$ 46,000

Large Permit Fee (ONLY)



YEAR TO DATE PERMIT COMPARISON:

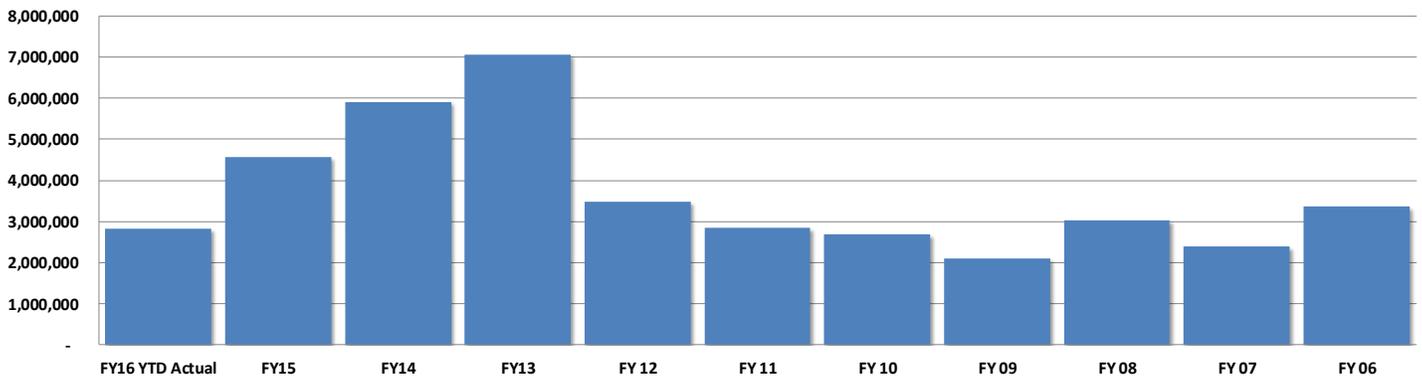


HISTORICAL PERMIT FEE REVENUES:

Historical permit activity tracks recessionary trends occurring in the local economy. The chart below compares the FY 2016 year to date collections to the Town's historical actuals.

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	196,936	366,804	384,017	398,220	195,227
November	215,955	234,200	415,302	196,647	219,344
December	346,475	744,013	398,441	253,534	150,384
January	210,833	257,474	842,187	353,900	222,758
February	382,254	345,519	390,563	705,873	357,284
March	301,148	260,297	338,398	798,107	556,613
April	354,628	365,885	532,393	810,552	393,009
May	412,884	475,166	710,149	627,929	259,383
June	401,104	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	2,822,217	4,558,978	5,892,522	7,041,807	3,473,508

10 YR. Historical Building Permit Activity

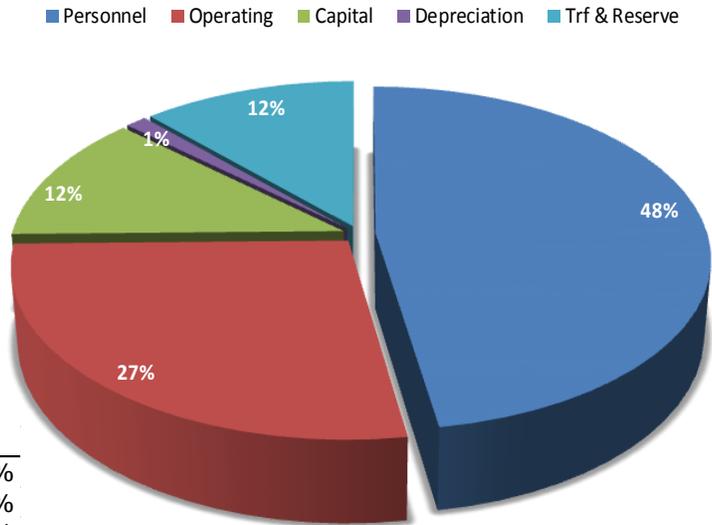


Building Fund: Revenue

TOWN OF JUPITER - BUILDING ENTERPRISE EXPENSES FOR THE NINE MONTHS ENDING JUNE 30, 2016

The total Building Fund revised budgeted expenditures for FY 2016 are 4.1 million. Of this amount, \$2,014,701, or 56%, is related to personnel costs. The data represented below gives a snapshot of Building Fund expenses as of June 30, 2016 by category. At the end of the third quarter the Building Fund has expended 56.31% of its budget.

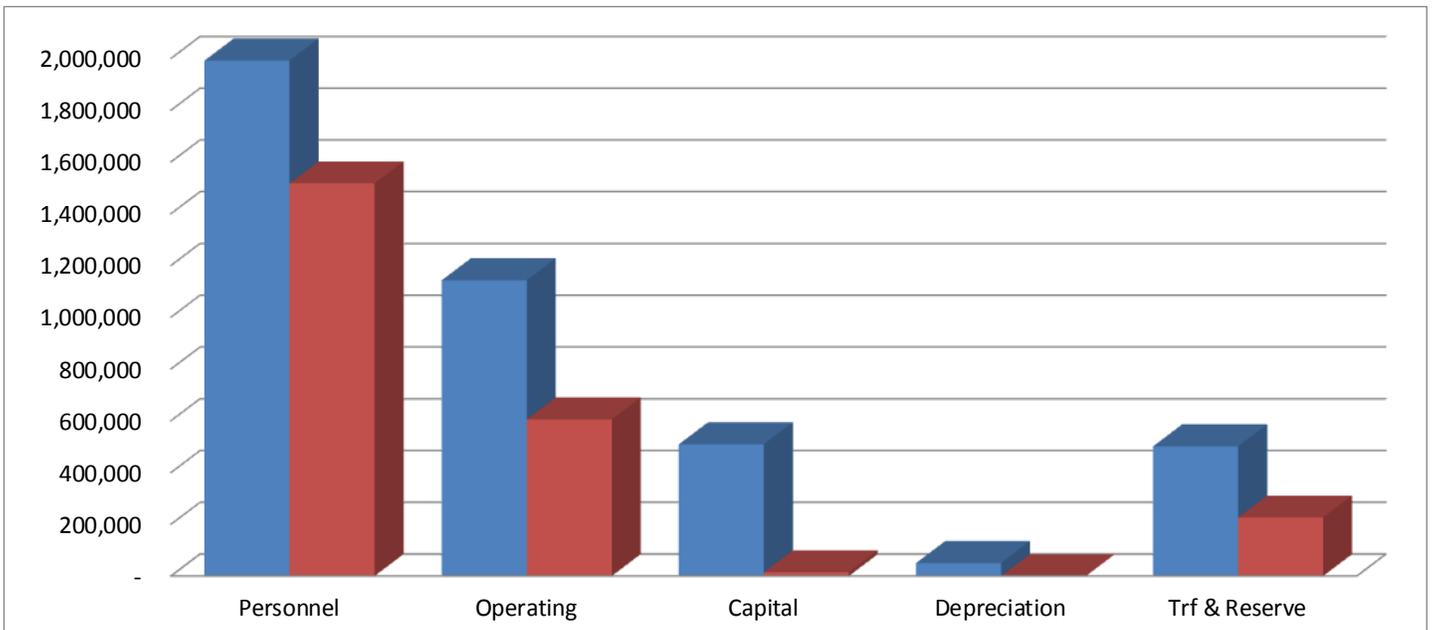
Budgeted Expenses by Category



	Budget	YTD	Percent
Personnel	1,991,797	1,516,788	76.15%
Operating	1,142,634	604,935	52.94%
Capital	508,965	14,194	2.79%
Depreciation	50,000	-	0.00%
Trf & Reserve	501,397	226,026	45.08%
Total	\$ 4,194,793	\$ 2,361,943	56.31%

The year to date comparison indicates that the Building Fund is operating below 75% of year-end estimates at 65.46 % respectively. Building Fund expenses increased \$75 thousand or 3.28% more than this time last year .

YEAR TO DATE, BUDGET TO ACTUAL COMPARISON:



Building Fund: Expenses

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016 AND 2015**

	FY16					FY15			
	Original Budget	Revised Budget	Actual	Percent	Year-End Projection	Original Budget	Revised Budget	Actual	Percent
REVENUES									
Building Permits	3,317,542	3,317,542	2,830,403	85.32%	3,300,000	3,517,542	3,517,542	3,371,971	95.86%
Charges for service	15	15	90	600.00%	150	15	15	132	880.00%
Interest	31,500	31,500	24,873	78.96%	30,000	11,000	11,000	26,753	243.21%
Miscellaneous	-	-	1,496	100.00%	2,000	-	-	600	100.00%
Transfers	-	-	-	0.00%	-	68,250	68,250	51,188	75.00%
Retained earnings	259,062	845,736	-	0.00%	178,099	13,949	404,558	-	0.00%
Total	\$3,608,119	\$4,194,793	\$2,856,862	79.18%	3,510,249	\$3,610,756	\$4,001,365	\$3,450,644	86.24%
EXPENDITURES									
Administration	1,476,574	1,417,024	853,937	57.83%	1,340,728	1,178,179	1,200,489	835,458	70.91%
Inspections	914,212	980,088	601,549	65.80%	898,294	987,873	984,763	661,481	66.96%
Permitting	225,075	225,075	201,997	89.75%	254,800	281,438	266,435	166,810	59.27%
Plan Review	394,270	980,944	333,403	84.56%	480,580	623,053	994,462	289,316	46.44%
Support Services	547,988	541,662	371,056	67.71%	485,847	490,213	505,213	307,567	62.74%
Depreciation	50,000	50,000	-	0.00%	50,000	50,000	50,000	26,281	52.56%
Total	\$3,608,119	\$4,194,793	\$2,361,943	65.46%	3,510,249	\$3,610,756	\$4,001,362	\$2,286,913	63.34%

Building Fund: Budget - Vs. - Actual

TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016

Building Administration	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Executive Salaries	126,081	89,906	36,175	71%	126,081
Regular Salaries	290,238	240,217	50,021	83%	300,000
Overtime (1)	1,000	12,073	-11,073	1207%	15,000
Comptime Paid		220	-220	100%	300
Taxes (1)	28,969	25,037	3,932	86%	32,000
Benefits	140,950	97,268	43,682	69%	140,950
Subtotal	587,238	464,721	122,517	79%	614,331
Operating Expenses					
General Operating Expenses	246,781	154,995	91,786	63%	200,000
Subtotal	246,781	154,995	99,678	61%	200,000
Capital Expenses					
Depreciation	50,000	0	50,000	0%	50,000
Machinery & Equipment	81,608	8,195	73,413	10%	25,000
Subtotal	131,608	8,195	175,071	4%	75,000
Trf to Capital Improvement	200,024	0	200,024	0%	200,024
Cost Allocation Gen Fund	301,373	226,026	75,347	50%	301,373
Subtotal	501,397	226,026	275,371	45%	501,397
TOTAL	\$1,467,024	\$853,937	\$672,637	56%	\$1,390,728

(1) Overtime has exceeded third quarterly benchmarks due to additional software conversion work needed to fully implement building and permitting portion of community development software.

Building Inspections	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	296,442	212,190	84,252	72%	296,442
Overtime	5,000	2,174	2,826	43%	3,000
Comptime Paid		232	-232	100%	300
Taxes	21,552	15,744	5,808	73%	21,552
Benefits	95,356	78,315	17,041	82%	100,000
Subtotal	418,350	308,655	109,695	87%	421,294
Operating Expenses					
General Operating Expenses	61,738	24,651	37,087	40%	52,000
Operational Expenses Over 100K					
Other Contractual Service	500,000	268,244	231,757	54%	425,000
Subtotal	561,738	292,895	268,844	52%	477,000
TOTAL	\$980,088	\$601,549	\$378,539	66%	\$898,294

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Building Permitting	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	162,845	134,466	28,379	83%	170,000
Overtime (1)	1,000	9,036	-8,036	904%	12,000
Comptime Paid	0	636	-636	100%	800
Taxes	12,099	10,493	1,606	87%	14,000
Benefits (2)	35,070	42,895	-7,825	122%	52,000
Subtotal	211,014	197,526	13,488	94%	248,800
Operating Expenses					
General Operating Expenses	14,061	4,471	9,590	32%	6,000
Subtotal	14,061	4,471	9,590	32%	6,000
TOTAL	\$225,075	\$201,997	\$23,078	90%	\$254,800

(1) Overtime has exceeded quarterly benchmarks due to additional software conversion work needed to fully implement building and permitting portion of community development software.

Building Plan Review	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	272,858	182,058	90,800	67%	272,858
Overtime (1)	1,000	2,892	-1,892	289%	3,700
Comptime Paid		1,007	-1,007	100%	1,200
Taxes	19,822	13,522	6,300	68%	19,822
Benefits (2)	75,074	60,645	14,429	81%	78,000
Subtotal	368,754	260,123	108,631	71%	375,580
Operating Expenses					
General Operating Expenses (3)	25,516	6,191	19,325	24%	10,000
Operational Expenses Over 100K					
Professional Services	159,317	61,090	98,227	38%	85,000
Subtotal	184,833	67,281	117,552	264%	95,000
Capital Expenses					
Software	427,357	5,999	421,358	1%	10,000
Subtotal	427,357	5,999	421,358	0%	10,000
TOTAL	\$980,944	\$333,403	\$647,541	85%	\$480,580

(1) Overtime has exceeded first quarterly benchmarks due to additional software conversion work needed to fully implement building and permitting portion of community development software.

(2) Benefits increase due to H.S.A. payments and changes in coverage options by employees.

(3) operating expenses relate to community development software expenses that are funded by CIP funds which are amended midyear.

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

Building Support Services	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	265,392	193,189	72,202	73%	265,392
Overtime (1)	1,000	2,733	-1,733	273%	3,500
Comptime Paid		813	-813	100%	900
Taxes	19,555	14,923	4,632	76%	19,555
Benefits	120,494	74,103	46,391	61%	119,000
Subtotal	406,441	285,762	120,678	58%	408,347
Operating Expenses					
General Operating Expenses (2)	8,317	1,778	6,539	21%	2,500
Operational Expenses Over 100K					
Other Contractual Services	126,904	83,516	43,388	66%	75,000
Subtotal	135,221	85,294	6,539	154%	77,500
TOTAL	\$541,662	\$371,056	\$127,217	68%	\$485,847

(1) Overtime has exceeded quarterly benchmarks due to additional software conversion work needed to fully implement building and permitting portion of community development software.

(2) Other contractual services has exceeded budgetary estimates due to contract assistance during software conversion.

JUPITER COMMUNITY REDEVELOPMENT AGENCY

BUDGET - Vs.- ACTUAL

FOR THE NINE MONTHS ENDING JUNE 30, 2016 AND 2015

	FY 2016					FY 2015				
	Orginal Budget	Revised Budget	Actual	Percent	Year-End Projection	Orginal Budget	Revised Budget	Actual	Percent	
REVENUES										
Taxes	1,684,991	1,684,991	\$ 1,690,357	100.32%	1,684,991	845,532	845,532	\$ 844,982	99.93%	
Intergovernmental (1)	-	2,147,932	1,794,291	83.54%	2,000,000	-	1,550,983	17,364	0.00%	
Charges for services	97,700	97,700	77,180	79.00%	97,700	73,700	73,700	30,770	41.75%	
Interest	2,000	2,000	103	5.17%	1,000	2,000	2,000	106	5.30%	
Other Revenue	-	-	-	0.00%	-	-	-	69	100.00%	
Miscellaneous	-	-	-	0.00%	-	-	-	-	0.00%	
Developer participation	1,645,000	1,645,000	50,000	3.04%	50,000	-	-	-	0.00%	
Transfers	-	-	-	0.00%	-	-	-	-	0.00%	
Designated fund balance	74,484	3,547,722	-	0.00%	335,584	1,773,849	5,097,690	-	0.00%	
Total	\$3,504,175	\$ 9,125,345	\$ 3,611,932	103.08%	\$ 4,169,275	\$ 2,695,081	\$ 7,569,905	\$ 893,291	33.15%	
EXPENDITURES										
Salaries / fringe benefits	\$ 195,531	\$ 195,531	\$ 141,504	72.37%	195,531	\$ 195,570	\$ 195,570	\$ 143,918	73.59%	
Operating expenses	697,377	654,412	106,635	16.29%	304,412	281,476	281,476	83,916	29.81%	
Capital :										
Events Plaza Upgrade	-	41,862	-	0.00%	-	-	41,937	75	100.00%	
Colonial Bank - planning	-	3,595	-	0.00%	-	-	4,595	1,000	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	-	82,173	-	0.00%	13,000	-	93,746	11,573	0.00%	
Riverwalk at Water Pointe	-	200,700	-	0.00%	-	-	200,700	-	100.00%	
BR bridge / Colonnial Bank	50,000	233,170	4,074	1.75%	25,000	150,000	214,161	30,568	100.00%	
Oxbow switchback	308,000	398,601	-	0.00%	12,000	-	90,601	-	0.00%	
Mitigation bank	-	27,650	-	0.00%	3,400	-	28,500	-	0.00%	
A-1-A US 1 to Jupiter Beach Rd.	-	3,374,037	2,288,502	67.83%	2,900,000	500,000	4,184,131	739,796	147.96%	
Inlet Village Roadway Network	1,645,000	1,884,188	-	0.00%	-	-	239,188	-	0.00%	
Parkway Street Suface Lot	-	1,071,218	-	0.00%	-	1,073,268	1,073,268	2,050	0.00%	
Riverwalk - Under US1 Bridge	-	225,000	-	0.00%	-	-	225,000	-	0.00%	
Lagoon Bridge	-	24,395	-	0.00%	-	75,000	75,000	50,605	0.00%	
Parkway Street	-	-	-	0.00%	-	-	166,419	166,418	100.00%	
Indiantown Rd/US1 to Ocean Blvd	-	64,700	42,055	65.00%	64,700	169,767	169,767	127,325	0.00%	
Piatt Place Engineering	40,000	40,000	6,753	16.88%	40,000	-	-	-	0.00%	
Interest on Town loan	168,267	168,267	126,200	75.00%	168,267	50,000	50,000	37,500	75.00%	
Transfer to General Fund	400,000	400,000	300,000	75.00%	400,000	200,000	200,000	200,000	100.00%	
Total	\$3,504,175	\$ 9,125,345	\$ 3,015,723	86.06%	\$ 4,126,310	\$ 2,695,081	\$ 7,569,905	\$ 1,594,744	59.17%	

Jupiter CRA: Budget - Vs. - Actual

(1) Intergovernmental revenue increase due to FDOT grant funding being realized as revenue for A1A project.

**JUPITER COMMUNITY REDEVELOPMENT AGENCY
BUDGET - Vs.- ACTUAL
FOR THE NINE MONTHS ENDING JUNE 30, 2016**

CRA/TM Special Projects	Revised FY 2016	Actual FY 2016	Remaining Balance	Percent Used	Year-End Projection
Salary and Benefits					
Regular Salaries	156,791	112,103	44,688	71%	156,791
Taxes	11,482	8,186	3,296	71%	11,482
Benefits (1)	27,258	21,214	6,044	78%	27,258
Subtotal	195,531	141,504	54,027	72%	195,531
Operating Expenses					
General Operating Expenses	304,412	106,635	197,777	35%	304,412
Operational Expenses Over 100K					
TIF Rebate to Harbourside	350,000	-	350,000	0%	-
Subtotal	654,412	106,635	547,777	16%	304,412
Capital Expenses (2)	7,707,135	2,341,383	5,365,752	30%	2,953,400
Subtotal	7,707,135	2,341,383	5,365,752	30%	2,953,400
Transfers / Reserves					
Interest on Town Loan to CRA	168,267	126,200	42,067	75%	168,267
TRF to General Fund	400,000	300,000	100,000	75%	400,000
Subtotal	568,267	426,200	142,067	75%	568,267
TOTAL	\$9,125,345	\$3,015,723	\$6,109,622	33%	\$4,021,610

(1) Benefits increase due to H.S.A. payments in the third quarter , should meet year end projections.

(2) Capital cost increase by year-end due to increased FDOT funding authorized by Town Council and FDOT in October of 2015.

TOWN OF JUPITER - NONMAJOR GOVERNMENTAL FUNDS

CHANGE IN FUND BALANCE

FOR THE NINE MONTHS ENDING JUNE 30, 2016

	Special Revenue			Debt Service		Total
	Road Impact Fee Fund	Recreation Impact Fee Fund	Police Impact Fee Fund	Sales Tax Revenue Bond Debt Service Fund	Community Center Debt Service Fund	
REVENUES						
Taxes:	\$ -	\$ -	\$ -	\$ -	\$ 2,155,404	\$ 2,155,404
Intergovernmental	-	-	-	3,449,462	-	3,449,462
Impact Fees	271,142	153,816	15,779	-	-	440,738
Investment Earnings	2,259	529	60	-	70	2,918
Total Revenues	273,401	154,345	15,840	3,449,462	2,155,473	6,048,521
EXPENDITURES						
Current						
Public Safety	-	-	8,488	-	-	8,488
Debt Service						
Principal	-	-	-	366,617	1,495,000	1,861,617
Interest and Fiscal Charges	-	-	-	49,309	647,175	696,484
Other Debt Service Cost	-	-	-	-	-	-
Total Expenditures	-	-	8,488	415,926	2,142,175	2,566,588
Revenues Over (Under) Expenditures	273,401	154,345	7,352	3,033,537	13,298	3,481,933
OTHER FINANCING USES						
Transfer In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-
Net Changes in Fund Balance	273,401	154,345	7,352	3,033,537	13,298	3,481,933
Fund Balances at beginning of year	3,009,249	569,645	279,202	1,100,000	360,655	5,318,751
Fund Balances (deficit) at end of 3rd Qrt.	\$ 3,282,650	\$ 723,990	\$ 286,554	\$ 4,133,537	\$ 373,953	\$ 8,800,684

Non-Major Fund: Change in Fund Balance