

FY 2015/2016

Reporting Budgetary Results
for the first quarter ending
December 31, 2015

Prepared By:
Finance Department
02/02/2016



TOWN OF JUPITER QUARTERLY BUDGET REPORT

**TOWN OF JUPITER
FIRST QUARTER BUDGET REPORT
FOR THE 3 MONTHS ENDING DECEMBER 31, 2015**

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TOWN OF JUPITER

FIRST QUARTER FINANCIAL ACTIVITY SUMMARY

FOR THE THREE MONTHS OCTOBER 1, 2015 – December 31, 2015

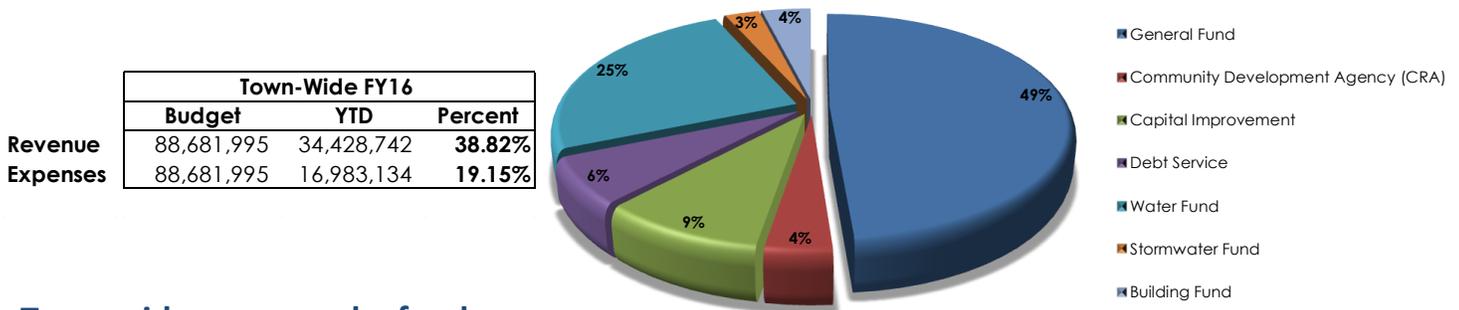
The attached financial report for the period covering October 1, 2015 to December 31, 2015 represents an overview and analysis of the Town's financial activities for the first quarter of the fiscal year and represents 25% of the year completed.

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

Financial Report Summary

Town-wide summary:

Revenue estimates of \$88.6 million are at 38.82% of the annual budgetary estimates. Expenditure estimates (including capital and debt service) of \$88.6 million are at 19.15% of the annual budget.



Town-wide summary by fund:

	Governmental Funds											
	General Fund			Community Redevelopment Agency (CRA)			Capital Improvement			Debt Service Fund		
	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent
Revenue	44,996,948	21,302,540	47.34%	3,504,175	1,137,624	32.46%	8,648,478	2,543,308	29.41%	6,150,675	2,874,929	46.74%
Expenses	44,996,948	9,873,493	21.94%	3,504,175	1,234,110	35.22%	8,648,478	467,041	5.40%	6,150,675	323,588	5.26%

	Enterprise Funds								
	Water Fund			Stormwater Fund			Building Fund		
	Budget	YTD	Percent	Budget	YTD	Percent	Budget	YTD	Percent
Revenue	22,745,108	6,313,698	27.76%	2,532,667	622,925	24.60%	3,608,119	771,342	21.38%
Expenses	22,745,108	5,133,600	22.57%	2,532,667	471,728	18.63%	3,608,119	713,684	19.78%

As the Town completes the first 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 revenues of \$44.9 million are at 47.34% of annual estimates which is an increase of just over \$1.6 million, or 8.47% 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 more funds into the Town's capital improvement fund. This increase of funding was for renewal and replacement and new capital improvements that were placed on hold during the recession. This reallocation of funds is reflected as a reduction in tax dollars to the general fund when comparing FY15 and FY16 distributions.
- General Fund expenditures of \$44.9 million are at 21.94% of annual estimates which is an increase of 9.64% 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 \$183 thousand in capital items. The most significant of these investments were as follows:

- **Public Works Parks Maint.**— Toro Mowers (3) and park maintenance equipment.
- **Recreation** — Golf Cart (2) and hockey score board.
- **Water Fund / Plant** — Lab Equipment.

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 first quarter of FY 2016, the Town made the following investments in implementing the adopted community investment plan:

Major CIP Fund activity:

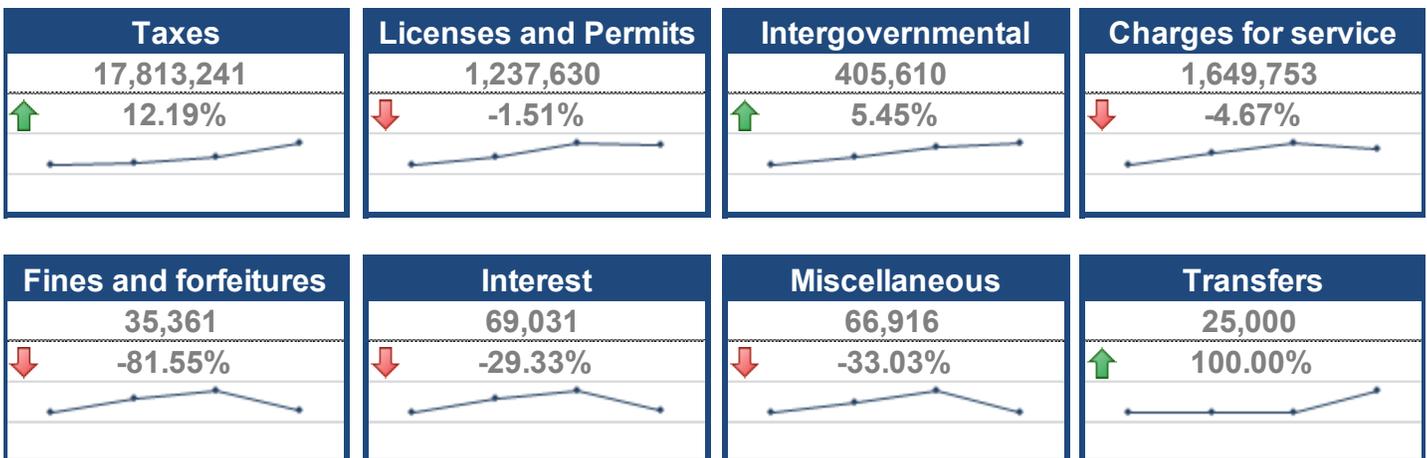
- **Neighborhood Sidewalks** - This is an on-going investment in Town sidewalks, of the \$150 thousand budget, \$9 thousand has been spent to date.
- **Police Vehicle Replacement Program** —This is an on-going investment in the Town's PD fleet renewal and replacement program, of the \$502 thousand allocated in FY 2016, \$85 thousand has been spent to date.
- **Parks Restoration Program** — This is an on-going investment in Town parks, of the \$328 thousand allocated, \$75 thousand has been spent to date.
- **Cinquez Park** - Of the \$2.9 million allocated to this project, \$21 thousand has been spent to date .
- **South JCP Sports Phase I Repairs** — Of the \$173 thousand allocated to this project, \$113 thousand has been spent to date.
- **A1A / US1 to Jupiter Beach Road** - Of the \$8 million allocated to this project, \$1 million has been spent in FY 2016.

TOWN OF JUPITER - GENERAL FUND REVENUE

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

Overall General Fund revenues increased just over \$1.6 million (8.47%) 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 preform a one-time decrease in its general fund distribution of ad-valorem dollars to allocate more funds into its capital improvement fund. In addition to the notable increase in ad-valorem collections in the general fund, communications services tax is still experiencing reduced collections over historical averages as well as reductions in charges for service due to decreased senior trip revenue which also relates to reduced cost in the recreation departmental expenses for this activity. 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 have seen a noticeable decline due to non-renewals. 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:



FIRST QUARTER ACTUALS

	FY16 Actual	FY15 Actual	Percent Change	4 Year Trend
Taxes	17,813,241	15,877,645	↑ 12.19%	
Licenses and Permits	1,237,630	1,256,619	↓ -1.51%	
Intergovernmental	405,610	384,634	↑ 5.45%	
Charges for service	1,649,753	1,730,508	↓ -4.67%	
Fines and forfeitures	35,361	191,665	↓ -81.55%	
Interest	69,031	97,687	↓ -29.33%	
Miscellaneous	66,916	99,912	↓ -33.03%	
Transfers	25,000	-	↑ 100.00%	
Designated Fund Balances	-	-	0.00%	
Total	21,302,542	19,638,670	↑ 8.47%	

General Fund: Revenues

Economic Factors—Revenue Growth

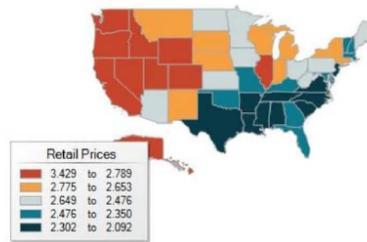
A number of factors can be attributed to the increases in revenues the Town has recognized over the past few fiscal cycles. Aside from ad-valorem revenues, these increases as reported by the state of Florida in its long range fiscal outlook publication can directly be attributed to consumer spending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

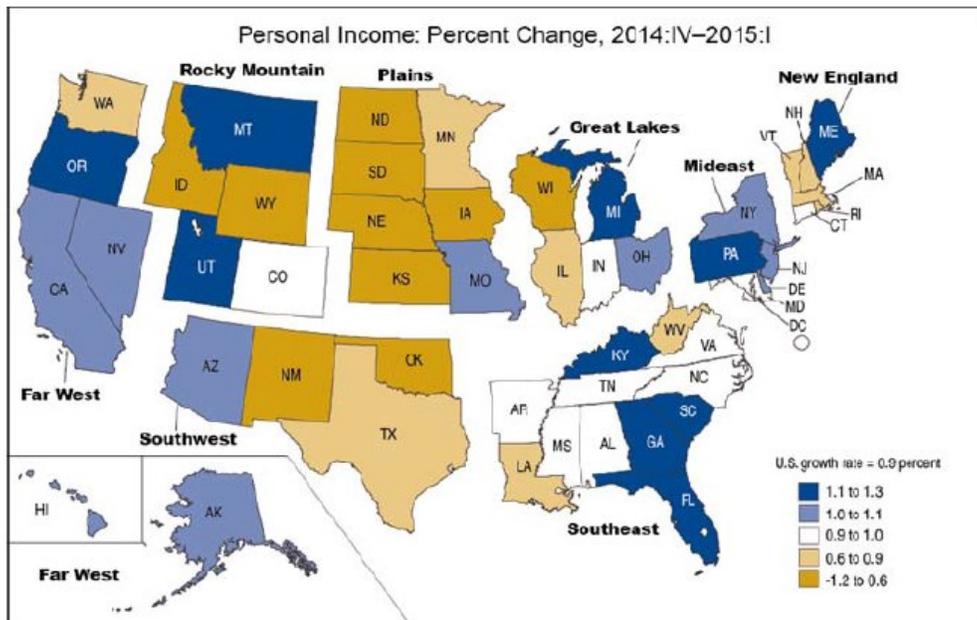
Low Gas Prices Are a Windfall

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

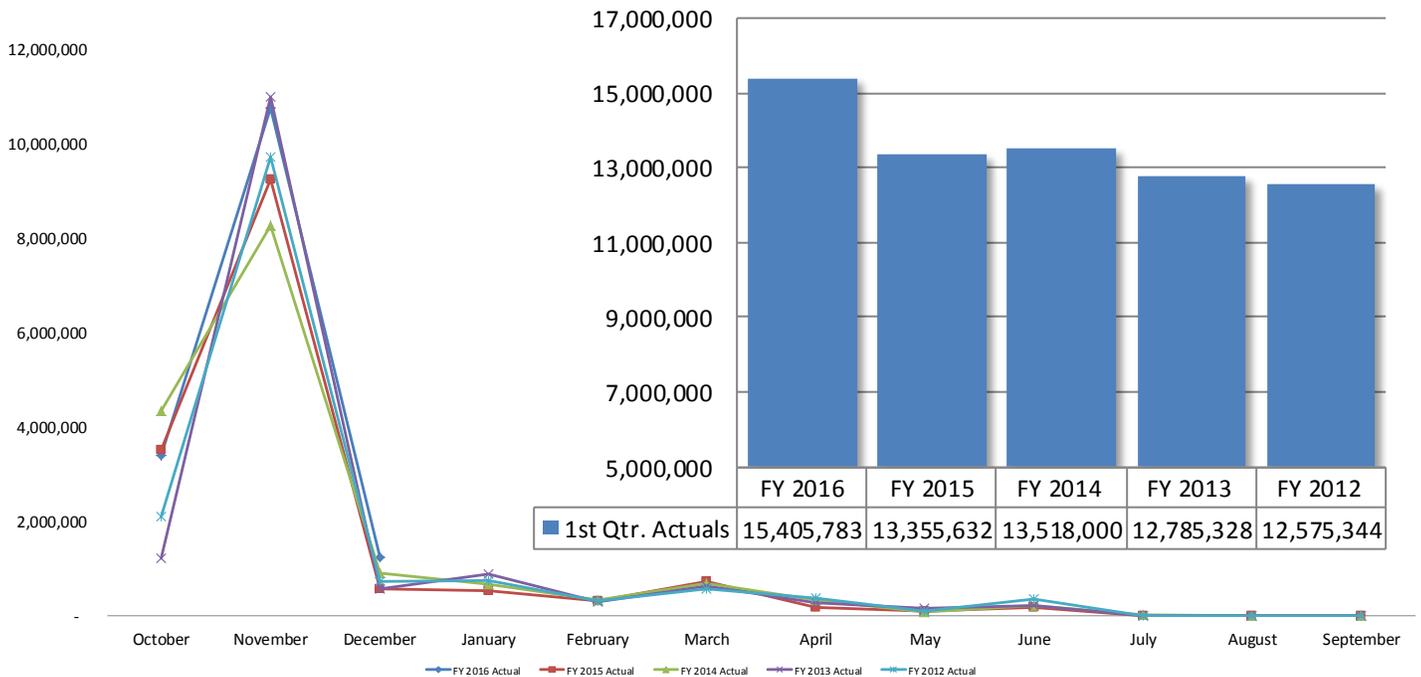
REVENUE

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

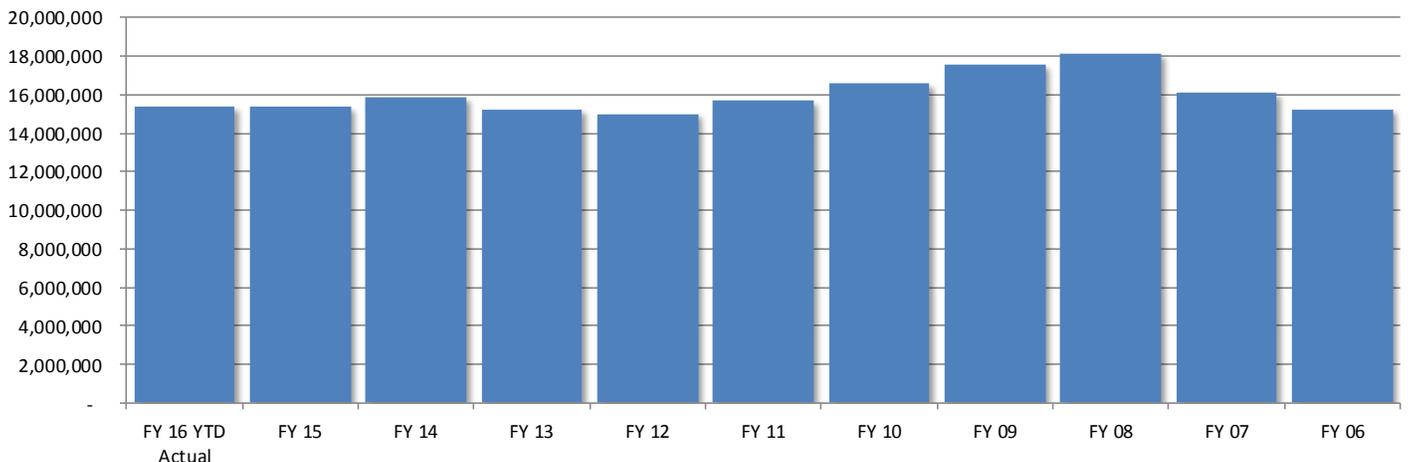
Ad-Valorem Tax - First Qtr. Performance

The major revenue source for the general fund is ad-valorem tax. The chart below represents the performance of ad-valorem tax collections in comparison to the last few years actuals which shows that the majority of tax receipts occur between November and January of each year. Based on first quarter collections, the Town should meet 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.

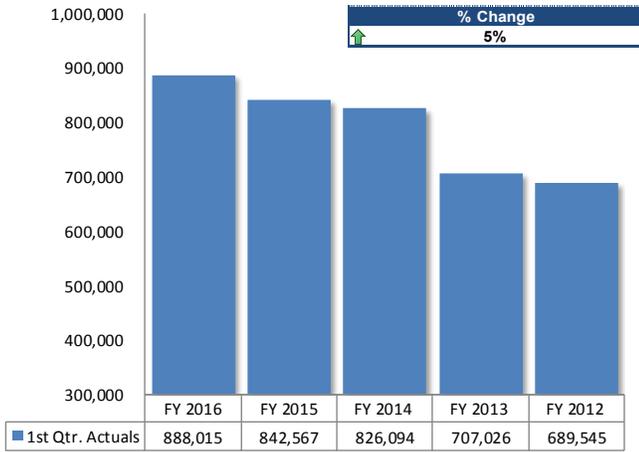


HISTORICAL AD-VALOREM TAX COLLECTIONS:



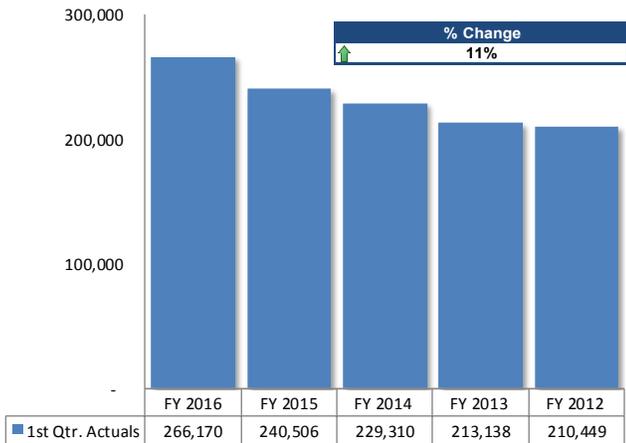
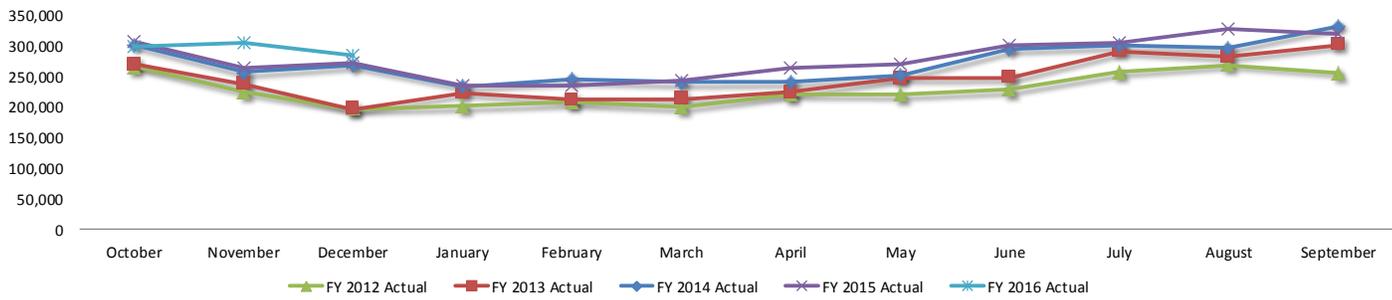
General Fund: Revenues

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



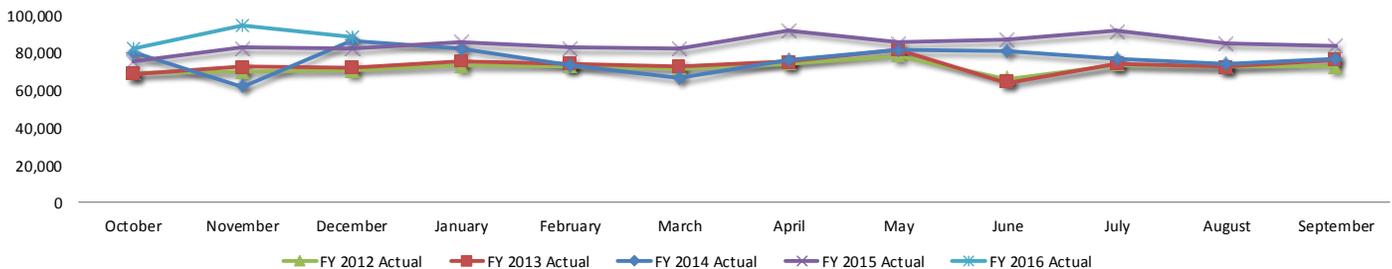
Util Serv Tax-Electricity

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		235,528	234,698	224,445	202,329
February		236,132	244,642	212,997	207,722
March		244,276	240,055	214,290	200,987
April		263,840	241,569	225,244	221,613
May		269,680	251,510	248,054	220,729
June		300,550	294,318	248,623	228,492
July		306,024	300,552	291,977	257,353
August		328,543	296,429	283,441	269,229
September		319,323	332,618	303,087	256,581
Total	888,015	3,346,462	3,262,485	2,959,184	2,754,580

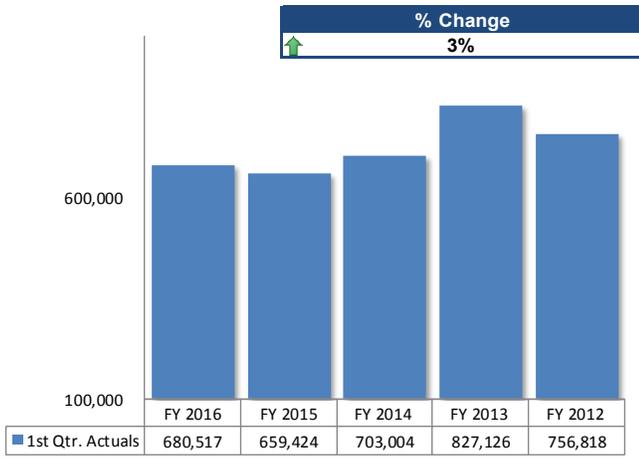


Util Serv Tax-Water

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		85,579	82,721	75,270	73,213
February		82,497	73,647	74,040	73,181
March		82,182	66,650	72,606	71,826
April		92,032	76,506	75,015	74,568
May		85,269	81,474	81,856	78,681
June		87,047	80,895	64,391	66,466
July		91,511	76,812	73,841	73,860
August		85,146	74,290	72,367	72,770
September		83,707	76,790	75,903	73,154
Total	266,170	1,015,476	919,095	878,426	868,167

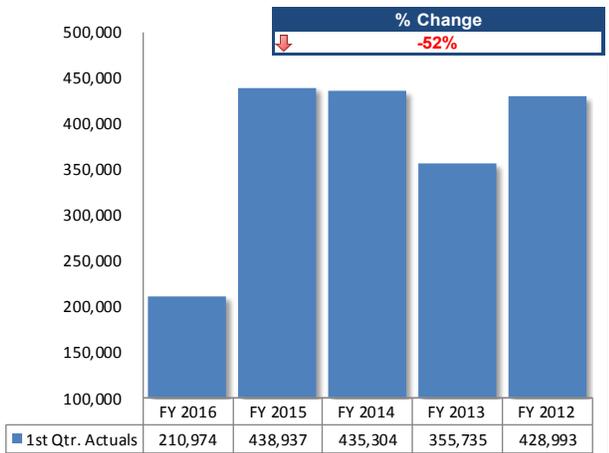
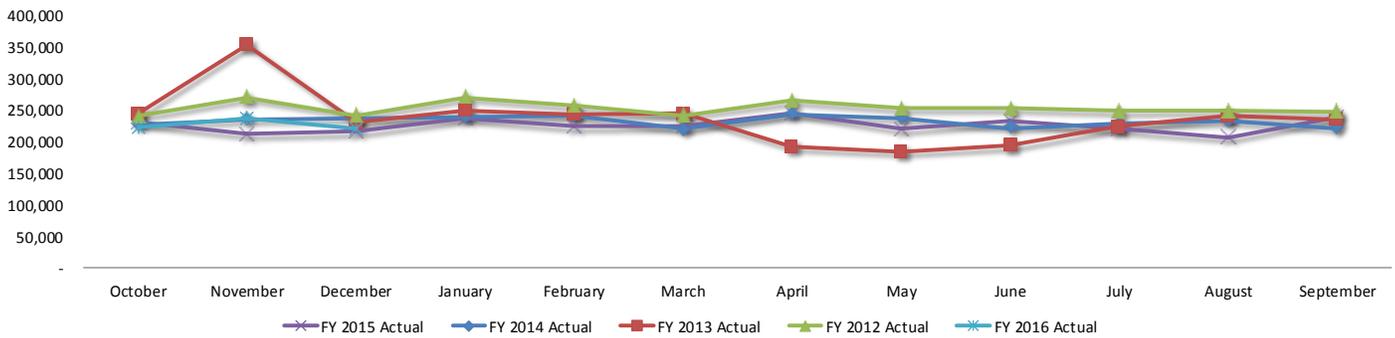


Major General Fund Revenues: Trends and Historical Comparisons - First Quarter FY 2016



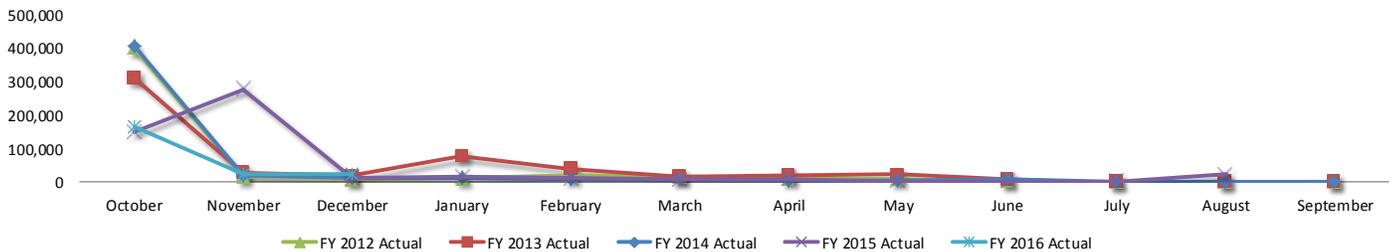
Communications Service Taxes

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		237,361	240,163	249,027	271,243
February		224,066	242,443	243,099	257,438
March		225,548	221,614	243,452	244,221
April		246,018	245,082	191,786	265,950
May		220,368	238,809	184,091	253,743
June		232,031	224,365	193,189	254,115
July		220,093	229,619	223,133	249,141
August		207,936	234,041	241,097	250,031
September		239,470	222,311	234,528	248,593
Total	680,517	2,712,315	2,801,451	2,830,528	3,051,293



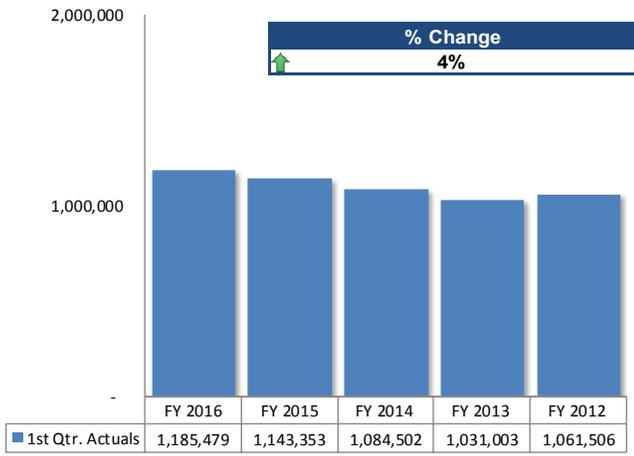
Local Business Tax

Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	164,446	149,056	405,660	312,775	402,176
November	23,381	278,798	17,963	25,442	17,167
December	23,147	11,083	11,681	17,519	9,650
January		15,720	11,710	75,752	10,950
February		12,117	6,567	38,486	20,118
March		6,860	9,077	16,371	15,042
April		10,206	5,875	18,590	11,629
May		3,720	6,011	21,418	10,303
June		2,535	7,996	7,158	4,335
July		4,185	0	500	190
August		24,019	0	0	0
September			322	693	674
Total	210,974	518,299	482,862	534,703	502,233



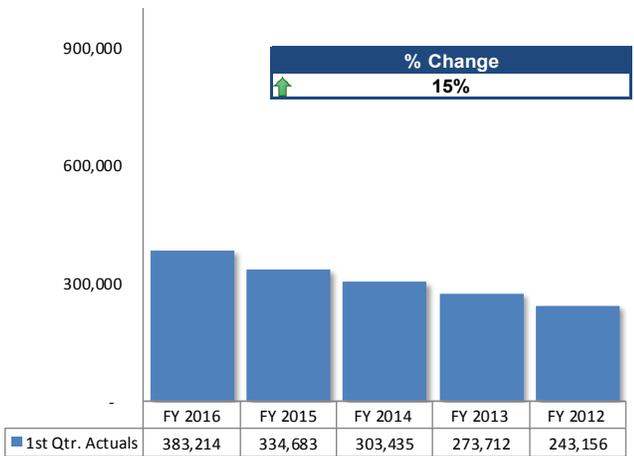
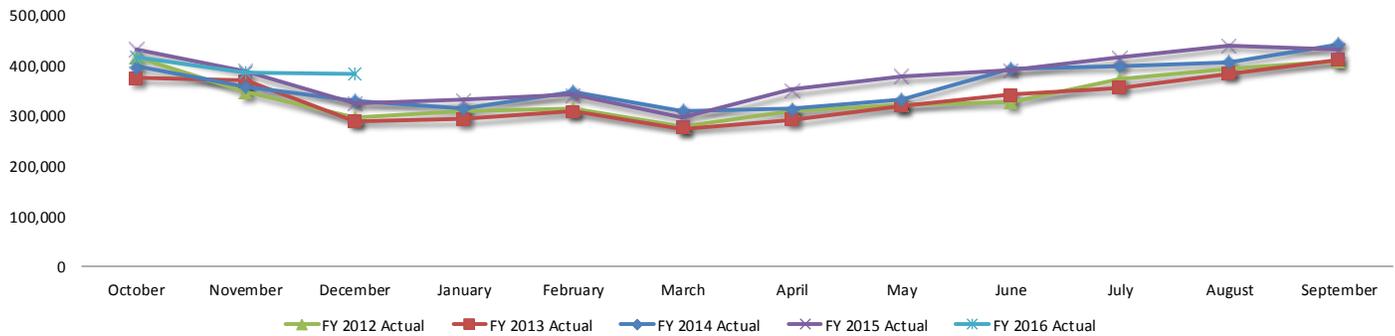
General Fund: Revenues

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



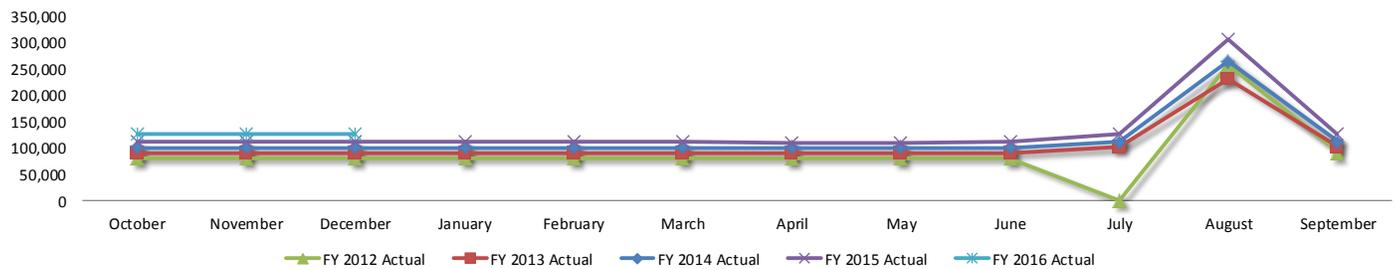
Franchise Fees-Electricity

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		329,981	314,346	291,902	310,347
February		340,331	347,699	307,433	313,370
March		297,491	309,490	274,930	279,678
April		350,414	312,431	290,107	308,935
May		377,095	332,586	318,669	322,325
June		389,245	392,497	340,292	327,844
July		414,924	397,479	355,214	373,918
August		439,668	406,603	382,677	392,784
September		430,442	442,556	411,729	409,230
Total	1,185,479	4,512,943	4,340,189	4,003,956	4,099,937



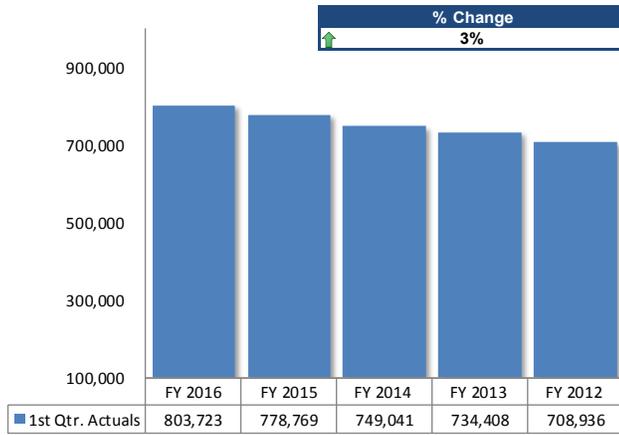
State Shared-Proceeds

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		111,561	101,145	91,237	81,052
February		111,561	101,145	91,240	81,052
March		111,561	101,145	91,240	81,052
April		110,371	101,145	91,241	81,052
May		110,371	101,145	91,241	81,052
June		113,048	101,145	91,241	81,052
July		127,738	111,561	101,145	0
August		305,930	266,480	232,288	259,044
September		127,738	111,561	101,145	91,238
Total	383,214	1,564,562	1,399,908	1,255,730	1,079,750



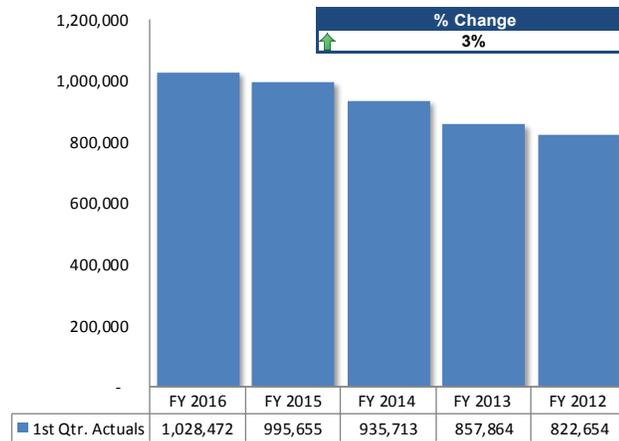
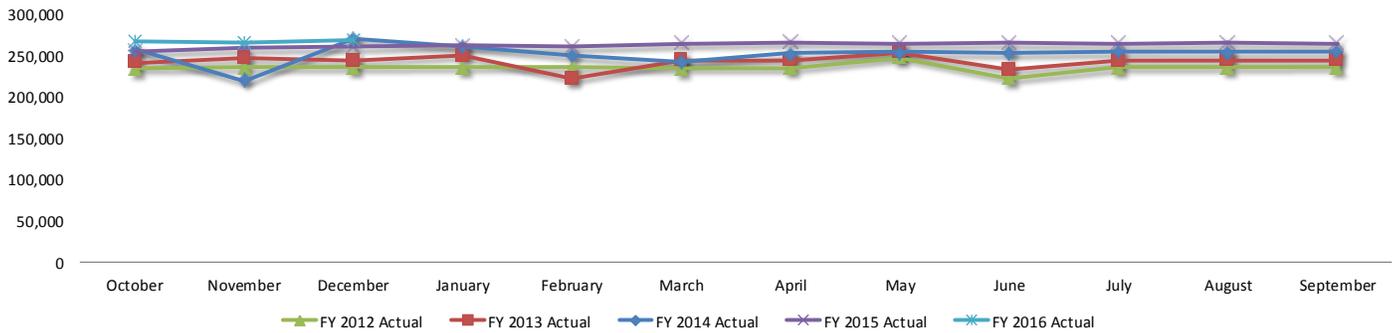
General Fund: Revenues

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



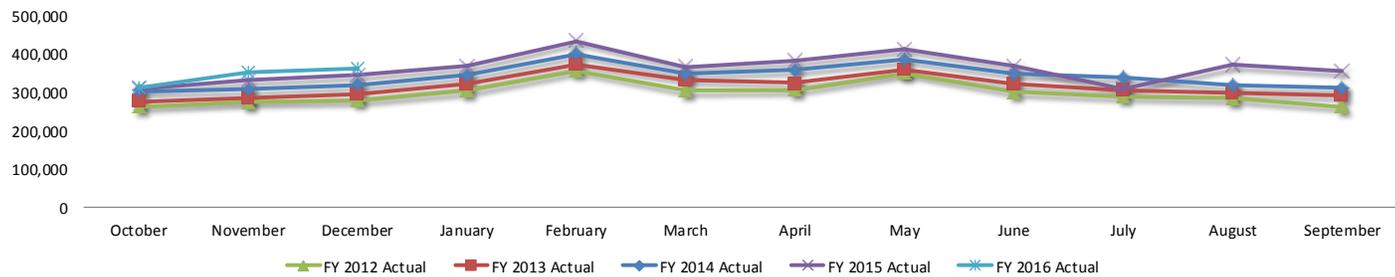
CFS-Garbage Fees

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		263,828	261,314	251,175	237,168
February		261,750	250,312	223,074	236,955
March		265,729	242,217	245,308	235,844
April		267,746	252,628	245,390	235,882
May		266,138	254,124	254,972	248,747
June		266,485	253,469	234,128	223,458
July		265,593	254,581	244,816	236,672
August		266,925	254,308	245,258	236,673
September		265,764	254,870	245,307	237,333
Total	803,723	3,168,727	3,026,864	2,923,837	2,837,667

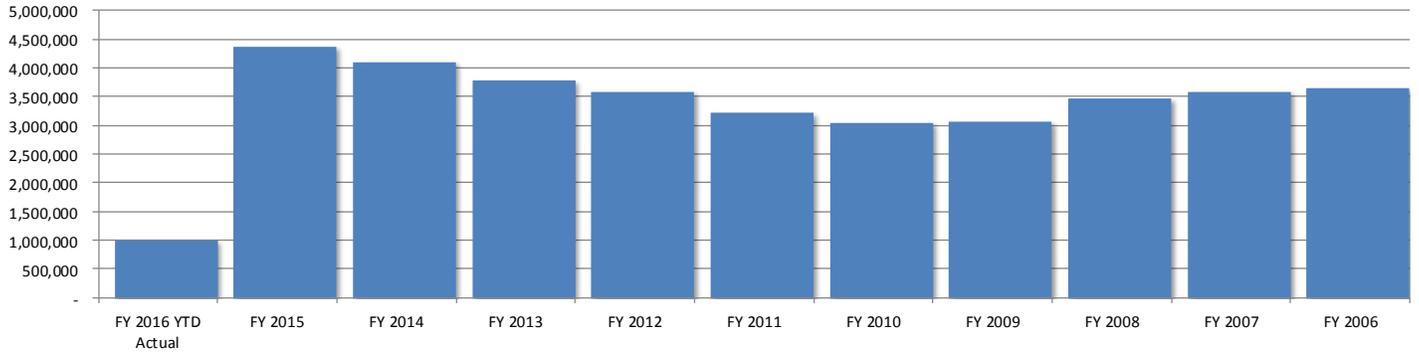


State Shared-Half Cent Sale Tax

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		370,569	347,654	321,246	305,465
February		436,014	402,996	374,585	359,125
March		368,756	350,641	334,176	305,951
April		383,674	360,910	324,209	307,832
May		414,911	387,867	360,397	351,990
June		371,405	350,752	322,336	302,872
July		311,354	341,001	306,972	290,909
August		373,170	319,270	298,937	285,186
September		355,925	314,279	292,601	264,970
Total	1,028,472	4,381,433	4,111,083	3,793,323	3,596,953



HISTORICAL HALF CENT SALES TAX COLLECTIONS:



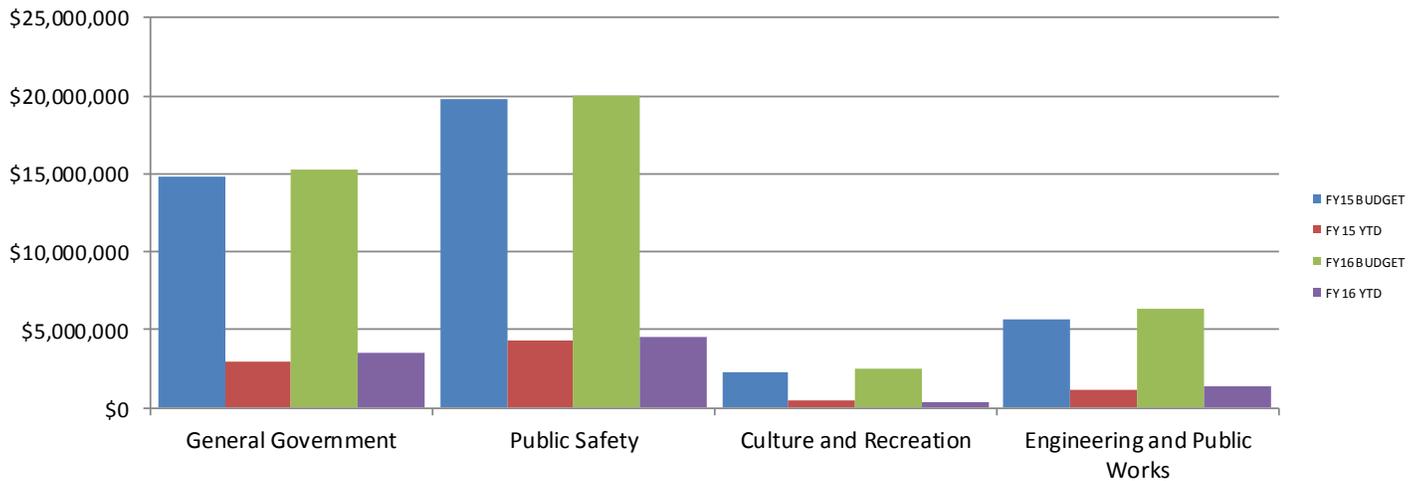
See bottom of page 9 for quarterly detail comparison.

TOWN OF JUPITER — GENERAL FUND EXPENSES

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

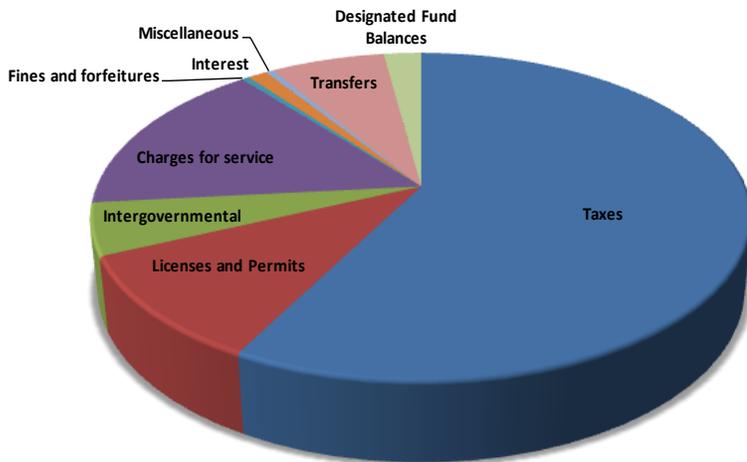
Overall General Fund expenses at the end of the first quarter came in at 21.94% of projected budgetary amounts. The comparison chart below breaks up these expenses into function which will give the reader an idea of activity levels relating to different services offered by the Town.

General Fund expenses increased 9.64% over this same time last year primarily due to personnel costs and capital purchases.

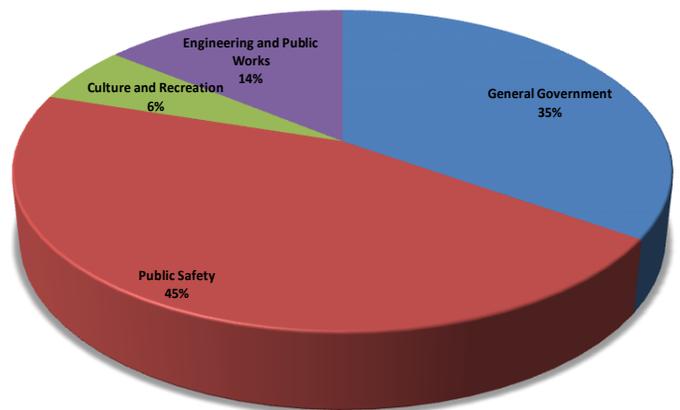


To give a different perspective, the charts below make the comparison of budgeted categories of service to the types of funding that support general fund activities.

FY 2016 Budgeted Revenues



FY 2016 Budgeted Expenses by Category



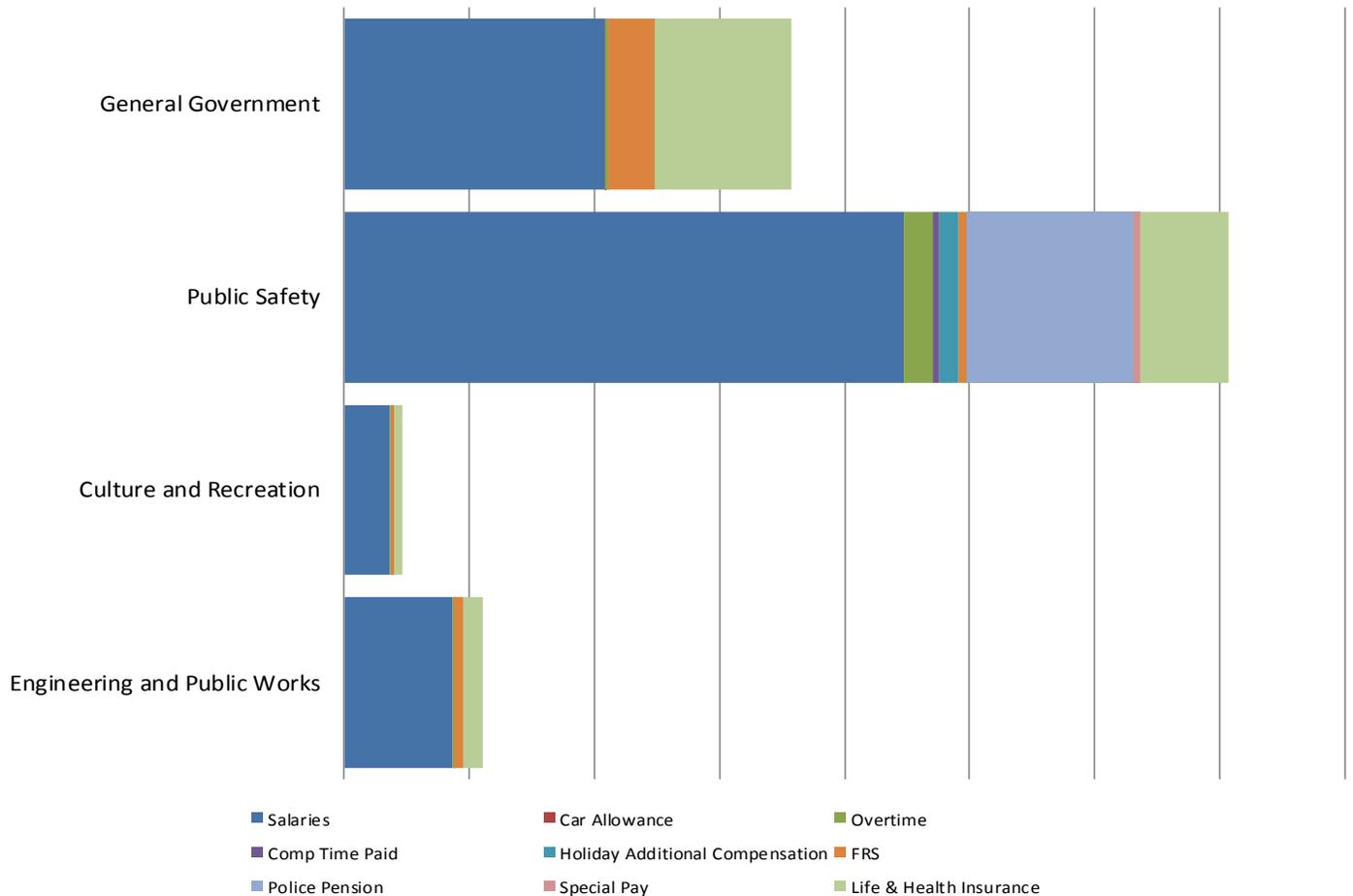
General Fund: Expenses

TOWN OF JUPITER - GENERAL FUND PERSONNEL COST

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

Below is a breakdown of YTD personnel cost in the general fund by function excluding employer taxes and worker's compensation insurance through the end of the first quarter ending December 31, 2015.

	General Government	Public Safety	Culture and Recreation	Engineering and Public Works	Total
Salaries	1,043,219	2,238,333	184,158	430,118	3,895,828
Car Allowance	1,650	0	0	0	1,650
Overtime	8,089	117,015	1,168	9,044	135,316
Comp Time Paid	2,921	24,777	1,090	754	29,542
Holiday Additional Compensation	0	73,806	1,306	175	75,287
FRS	184,215	31,094	14,693	35,914	265,916
Police Pension	0	673,698	0	0	673,698
Special Pay	0	24,290	0	0	24,290
Life & Health Insurance	548,265	353,637	33,103	75,419	1,010,424
Total	1,788,359	3,536,650	235,518	551,424	6,111,951
% of Total	29.26%	57.86%	3.85%	9.02%	100.00%



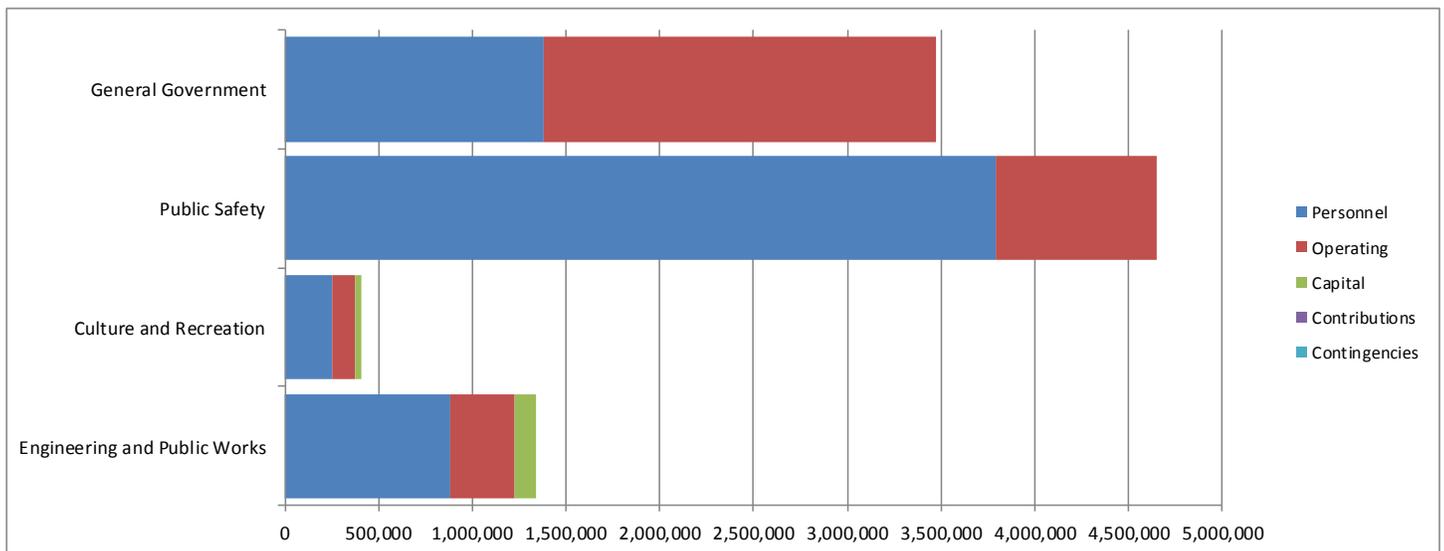
General Fund: Expenses

TOWN OF JUPITER - GENERAL FUND

YTD EXPENSES BY CATEGORY

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

The data represented below gives a snapshot of General Fund expenses as of December 31, 2015 by category. At the end of the first quarter the Town's General Fund is at 21.94% for the year.



General Fund: Expenses

TOWN OF JUPITER - GENERAL FUND BUDGET - Vs. - ACTUAL

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015 AND 2014

REVENUES	FY16			FY15		
	Original Budget	Actual	Percent	Original Budget	Actual	Percent
Taxes	\$26,016,645	17,813,241	68.47%	\$23,808,532	15,877,645	66.69%
Licenses and Permits	4,718,710	1,237,630	26.23%	4,369,459	1,256,619	28.76%
Intergovernmental	2,302,200	405,610	17.62%	2,141,781	384,634	17.96%
Charges for service	7,052,013	1,649,753	23.39%	6,867,416	1,730,508	25.20%
Fines and forfeitures	199,500	35,361	17.72%	199,690	191,665	95.98%
Interest	510,267	69,031	13.53%	516,444	97,687	18.92%
Miscellaneous	211,000	66,916	31.71%	196,500	99,912	50.85%
Transfers	3,000,000	25,000	0.83%	2,940,000	0	0.00%
Designated Fund Balances	986,613	0	0.00%	1,613,478	0	0.00%
Total	\$44,996,948	\$21,302,540	47.34%	\$42,653,300	\$19,638,670	46.04%

EXPENDITURES

<i>Administration</i>						
Town Council	\$169,791	\$39,692	23.38%	\$191,001	\$40,020	20.95%
Town Manager	554,305	127,552	23.01%	550,085	124,324	22.60%
Town Clerk	625,078	107,068	17.13%	566,945	107,612	18.98%
Neighborhoods	362,637	69,513	19.17%	371,171	64,064	17.26%
Community Relations	696,917	180,990	25.97%	645,846	111,290	17.23%
Finance	822,184	191,611	23.31%	820,880	177,295	21.60%
Town Attorney	350,320	50,645	14.46%	350,320	54,002	15.42%
Information Systems	2,507,791	671,691	26.78%	2,270,063	517,789	22.81%
Human Resources	729,282	137,935	18.91%	733,053	93,898	12.81%
General Government	3,368,636	950,689	28.22%	3,474,650	812,615	23.39%
Solid Waste Collection	3,190,000	539,207	16.90%	3,108,027	524,476	16.87%
Subtotal	\$13,376,941	\$3,066,592	22.92%	\$13,082,041	\$2,627,385	20.08%
<i>Engineering/Public Works</i>						
Engineering	1,255,364	281,673	22.44%	1,205,997	255,030	21.15%
Public Works/Parks	5,081,157	1,056,362	20.79%	4,523,799	906,364	20.04%
Subtotal	6,336,521	1,338,035	21.12%	5,729,796	1,161,394	20.27%
<i>Comm. Development</i>						
Planning & Zoning	1,474,347	322,968	21.91%	1,308,726	282,584	21.59%
Code Enforcement	726,493	133,391	18.36%	665,767	152,563	22.92%
Business Development	258,230	44,941	17.40%	295,132	61,456	20.82%
Business Registration	194,653	41,962	21.56%	182,985	40,766	22.28%
Subtotal	2,653,723	543,262	20.47%	2,452,610	537,369	21.91%
Police	20,040,166	4,515,800	22.53%	19,147,385	4,183,791	21.85%
Recreation	2,564,597	409,805	15.98%	2,241,468	495,342	22.10%
Total	\$44,996,948	\$9,873,493	21.94%	\$42,653,300	\$9,005,281	21.11%

General Fund: Budget - Vs. - Actual

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

Town Council	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	96,600	24,150	72,450	25%
Taxes	6,539	1,899	4,640	29%
Benefits	58,564	13,538	45,026	23%
Subtotal	161,703	39,587	122,116	24%
Operating Expenses				
General Operating Expenses	8,088	105	7,983	1%
Subtotal	8,088	105	7,983	1%
TOTAL	\$169,791	\$39,692	\$130,099	23%

Town Manager	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	180,553	42,923	137,630	24%
Regular Salaries	196,756	46,457	150,299	24%
Taxes	23,591	3,157	20,434	13%
Benefits	126,507	31,108	95,399	25%
Subtotal	527,407	123,646	403,761	23%
Operating Expenses				
General Operating Expenses	26,898	3,906	22,992	15%
Subtotal	26,898	3,906	22,992	15%
TOTAL	\$554,305	\$127,552	\$426,753	23%

General Fund: Budget - Vs. - Actual

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

Clerk	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	124,579	28,886	95,693	23%
Regular Salaries	215,055	45,320	169,735	21%
Overtime	500	0	500	0%
Taxes	24,101	5,014	19,087	21%
Benefits	112,214	23,040	89,174	21%
Subtotal	476,449	102,260	374,189	21%
Operating Expenses				
General Operating Expenses	148,629	4,808	143,821	3%
Subtotal	148,629	4,808	143,821	3%
TOTAL	\$625,078	\$107,068	\$518,010	17%

TM Neighborhoods	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	188,232	43,084	145,148	23%
Overtime (1)	0	26	-26	100%
Taxes	13,464	3,157	10,307	23%
Benefits	48,847	11,302	37,545	23%
Subtotal	250,543	57,569	192,974	23%
Operating Expenses				
General Operating Expenses	112,094	11,944	100,150	11%
Subtotal	112,094	11,944	100,150	11%
TOTAL	\$362,637	\$69,513	\$293,124	19%

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

General Fund: Budget - Vs. - Actual

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

TM Community Relation	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	106,682	24,747	81,935	23%
Regular Salaries	241,137	54,082	187,055	22%
Taxes	23,431	5,759	17,672	25%
Benefits	132,534	27,545	104,989	21%
Subtotal	503,784	112,134	391,650	22%
Operating Expenses				
General Operating Expenses (1)	193,133	68,856	124,277	36%
Subtotal	193,133	68,856	124,277	36%
TOTAL	\$696,917	\$180,990	\$515,927	26%

Finance	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	137,834	31,731	106,103	23%
Regular Salaries	453,969	105,121	348,848	23%
Overtime (1)	0	5,125	-5,125	100%
Comptime Paid	0	336	-336	100%
Taxes	42,409	9,335	33,074	22%
Benefits	143,532	34,611	108,921	24%
Subtotal	777,744	186,259	591,485	24%
Operating Expenses				
General Operating Expenses	44,440	5,351	39,089	12%
Subtotal	44,440	5,351	39,089	12%
TOTAL	\$822,184	\$191,611	\$630,573	23%

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

General Fund: Budget - Vs. - Actual

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

Attorney / Legal Council	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Professional Services	220,320	49,798	170,523	23%
Litigation	130,000	848	129,153	1%
Subtotal	350,320	50,645	299,675	14%
TOTAL	\$350,320	\$50,645	\$299,675	14%

Information Systems	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	116,471	22,208	94,263	19%
Regular Salaries	699,006	164,723	534,283	24%
Overtime	26,308	2,197	24,111	8%
Comptime Paid	0	46	-46	100%
Taxes	58,092	13,924	44,168	24%
Benefits	217,990	49,635	168,355	23%
Subtotal	1,117,867	252,733	865,134	23%
Operating Expenses				
General Operating Expenses	201,980	20,478	181,502	10%
Operational Expenses Over 100K				
Operating Supplies	441,401	105,782	335,619	24%
Repairs & Maintenance (1)	522,107	252,850	269,257	48%
Hosted Services (2)	79,016	39,847	39,169	50%
Subtotal	1,244,504	418,958	786,377	34%
Capital Expenses				
Machinery & Equipment	145,420	0	145,420	0%
Subtotal	145,420	0	145,420	0%
TOTAL	\$2,507,791	\$671,691	1,836,100	27%

- (1) Repair and maintenance cost have exceeded 25% due to H.T.E. annual maintenance costs paid in the first quarter. Should meet year-end projections
- (2) Hosted services above 25% 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 THREE MONTHS ENDING DECEMBER 31, 2015**

Other General Government	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Operating Expenses				
General Operating Expenses	468,260	85,235	383,025	18%
Operational Expenses Over 100K				
Communications Services	157,376	20,297	137,079	13%
Utility Services	1,720,000	474,494	1,245,506	28%
Insurance (1)	500,000	370,663	129,337	74%
Neighborhood Equity	200,000	-	200,000	0%
Contingency	323,000	-	323,000	0%
TOTAL	\$3,368,636	\$950,689	\$2,417,947	28%

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

Solid Waste Services	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Garbage Collection	3,190,000	539,207	2,650,793	17%
Subtotal	3,190,000	539,207	2,650,793	17%
TOTAL	\$3,190,000	\$539,207	\$2,650,793	17%

HR Administration	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	94,472	21,978	72,494	23%
Regular Salaries	254,431	58,388	196,043	23%
Taxes	25,020	5,798	19,222	23%
Benefits	109,056	24,028	85,028	22%
Subtotal	482,979	110,193	372,786	23%
Operating Expenses				
General Operating Expenses	246,303	27,742	218,561	11%
Subtotal	246,303	27,742	218,561	11%
TOTAL	\$729,282	\$137,935	\$591,347	19%

General Fund: Budget - Vs. - Actual

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

Bus Dev Administration	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	107,356	25,965	81,391	24%
Regular Salaries	71,861	7,859	64,002	11%
Taxes	11,911	1,480	10,431	12%
Benefits	59,557	9,116	50,441	15%
Subtotal	250,685	44,419	206,266	18%
Operating Expenses				
General Operating Expenses	7,545	522	7,023	7%
Subtotal	7,545	522	7,023	7%
TOTAL	\$258,230	\$44,941	\$213,289	17%

Bus Dev Business Tax Receipts	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	117,751	23,587	94,164	20%
Overtime	2,100	741	1,359	35%
Comptime Paid	0	1,464	-1,464	100%
Taxes	7,971	1,722	6,249	22%
Benefits	48,888	10,736	38,152	22%
Subtotal	176,710	38,250	138,460	22%
Operating Expenses				
General Operating Expenses	17,943	3,712	14,231	21%
Subtotal	17,943	3,712	14,231	21%
TOTAL	\$194,653	\$41,962	\$152,691	22%

General Fund: Budget - Vs. - Actual

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

Eng Administration	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	141,263	33,175	108,088	23%
Regular Salaries	683,752	159,522	524,230	23%
Overtime	12,000	5,038	6,962	42%
Taxes	58,895	13,004	45,891	22%
Benefits	264,144	61,206	202,938	23%
Subtotal	1,160,054	271,945	888,109	23%
Operating Expenses				
General Operating Expenses	75,310	9,728	65,582	13%
Subtotal	75,310	9,728	65,582	13%
Capital Expenses				
Machinery & Equipment	20,000	0	20,000	0%
Subtotal	20,000	0	20,000	0%
TOTAL	\$1,255,364	\$281,673	\$973,691	22%

Public Works Department	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	1,893,172	430,118	1,463,054	23%
Overtime	46,750	9,044	37,706	19%
Comp Time Paid	0	658	-658	100%
Holiday Additional Compensation	0	121	-121	100%
Taxes	136,682	32,660	104,022	24%
Benefits	624,209	138,767	485,442	22%
Subtotal	2,700,813	611,368	2,089,445	23%
Operating Expenses				
General Operating Expenses	699,281	132,943	566,338	19%
Operational Expenses Over 100K				
Repairs & Maintenance	351,387	65,940	285,447	19%
Landscape Maintenance	851,576	107,707	743,869	13%
Grounds R&M	162,100	28,187	133,913	17%
Subtotal	2,064,344	334,778	1,729,566	16%
Capital Expenses				
Machinery & Equipment	316,000	110,216	205,784	35%
Subtotal	316,000	110,216	205,784	35%
TOTAL	\$5,081,157	\$1,056,362	4,024,795	21%

General Fund: Budget - Vs. - Actual

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

Planning and Zoning Department	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	134,947	31,800	103,147	24%
Regular Salaries	903,983	203,037	700,946	22%
Overtime	1,000	0	1,000	0%
Comptime Paid (1)	0	1,074	-1,074	100%
Taxes	74,393	16,447	57,946	22%
Benefits	274,856	57,818	217,038	21%
Subtotal	1,389,179	310,175	1,079,004	22%
Operating Expenses				
General Operating Expenses	85,168	12,793	72,375	15%
Subtotal	85,168	12,793	72,375	15%
TOTAL	\$1,474,347	\$322,968	1,151,379	22%

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

Police Code Compliance Inspect	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	407,259	86,552	320,707	21%
Overtime	3,000	0	3,000	0%
Comptime Paid	0	1,038	-1,038	100%
Taxes	28,391	6,394	21,997	23%
Benefits	120,517	26,466	94,051	22%
Subtotal	559,167	120,451	438,716	22%
Operating Expenses				
General Operating Expenses	128,326	12,940	115,386	10%
Subtotal	128,326	12,940	115,386	10%
Capital Expenses				
Machinery & Equipment	39,000	0	39,000	0%
Subtotal	39,000	0	39,000	0%
TOTAL	\$726,493	\$133,391	\$593,102	18%

General Fund: Budget - Vs. - Actual

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

Police Department	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	149,775	33,750	116,025	23%
Regular Salaries	9,387,565	2,118,031	7,269,534	23%
Overtime	371,042	117,015	254,027	32%
Comp Time Paid	175,000	23,739	151,261	14%
Holiday Additional Compensation (1)	176,636	73,806	102,830	42%
Special Pay	99,480	24,290	75,190	24%
Taxes	728,128	173,435	554,693	24%
Benefits	5,269,062	1,110,927	4,158,135	21%
Subtotal	16,356,688	3,674,993	12,681,695	22%
Operating Expenses				
General Operating Expenses	731,129	122,747	608,382	17%
Operational Expenses Over 100K				
Communications	1,623,140	395,139	1,228,001	24%
Other Contractual Service	173,704	44,880	128,824	26%
Vehicle R&M	224,750	59,350	165,400	26%
Operating Supplies	187,645	38,036	149,609	20%
Gas Oil & Lube	366,190	55,282	310,908	15%
Books Dues Pubs Etc (2)	157,670	125,375	32,295	80%
Subtotal	3,464,228	840,808	2,623,420	24%
Capital Expenses				
Machinery & Equipment	219,250	0	219,250	0%
Subtotal	219,250	0	219,250	0%
TOTAL	\$20,040,166	\$4,515,800	15,524,366	23%

(1) When regular overtime, holiday overtime and comp time paid are combined they are just slightly over 25% first quarter projections. The combined totals should meet year end projections.

(2) 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 THREE MONTHS ENDING DECEMBER 31, 2015**

Recreation Department	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	26,841	6,491	20,350	24%
Regular Salaries	999,226	177,667	821,559	18%
Overtime	40,500	1,168	39,332	3%
Comp Time Paid	7,500	1,090	6,410	15%
Holiday Additional Compensation (1)	3,000	1,306	1,694	44%
Taxes	75,408	13,405	62,003	18%
Benefits	299,871	54,112	245,759	18%
Subtotal	1,452,346	255,239	1,197,107	18%
Operating Expenses				
General Operating Expenses	361,951	56,776	305,175	16%
Operational Expenses Over 100K				
Recreation Programs (2)	579,100	49,019	530,081	8%
Operating Supplies	130,200	14,416	115,784	11%
Subtotal	1,071,251	120,211	951,040	11%
Capital Expenses				
Machinery & Equipment	41,000	34,354	6,646	84%
Subtotal	41,000	34,354	6,646	84%
TOTAL	\$2,564,597	\$409,805	2,154,792	16%

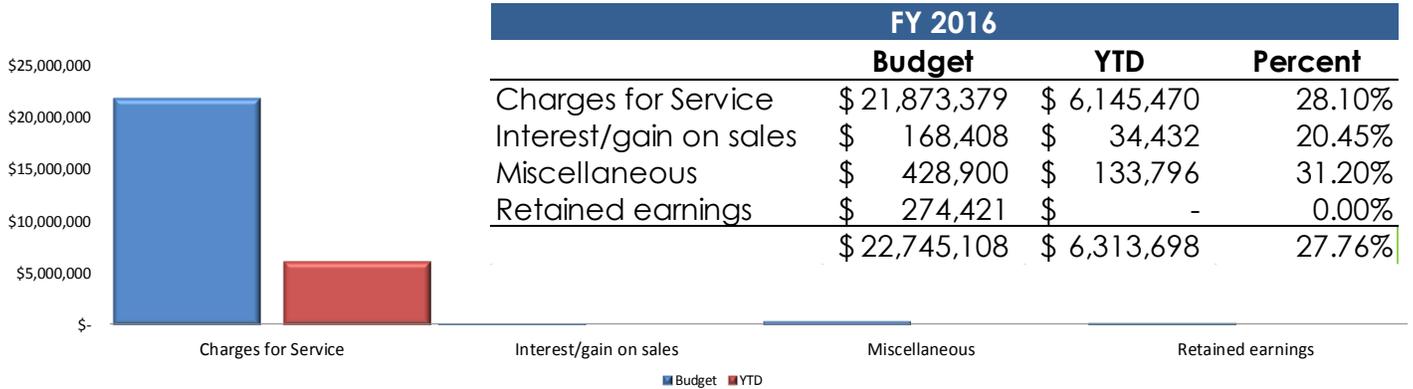
- (1) When regular overtime, holiday overtime and comp time paid are combined the amounts are under first quarter projections. The combined totals should meet year end projections.
- (2) There is a noticeable decline in recreation program expenses due to the reduction in senior trip activity. This also translates to reduced revenues since these programs are considered revenue/expenditure neutral to the Town.

General Fund: Budget - Vs. - Actual

TOWN OF JUPITER - WATER FUND REVENUE

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

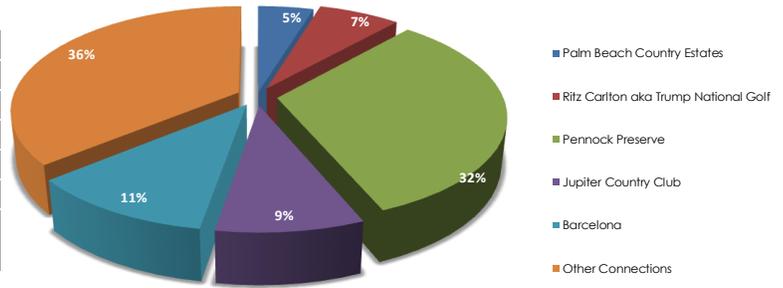
Overall water revenues for the first quarter of FY 2016 have increased \$560 thousand (9.75%) when compared to this same time last year. The primary reason for the increase is attributed to larger commercial connection activity that occurred in FY 2015 along with increased customer use. There was a 10.31% increase in retail sales revenue when compared to FY 2015.



Large Project Related Revenues:

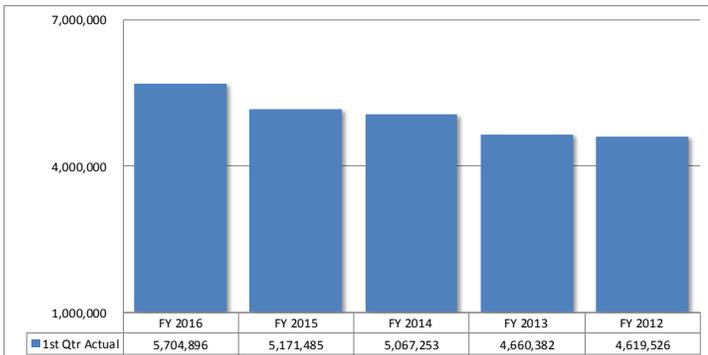
Capital Contributions & Connection Fees

Project	YTD
Palm Beach Country Estates	27,572
Ritz Carlton aka Trump National Golf	40,944
Pennock Preserve	192,390
Jupiter Country Club	52,659
Barcelona	67,091
Other Connections	215,295
Total	595,951



Water Revenue: Retail Sales and Fourth Qtr. Performance

The major revenue source for the Town's water utility is water retail sales, which is driven by customer demand. At three months into FY 2016, water sales revenue is at 5.7 million or 10.31% over this same time last year.

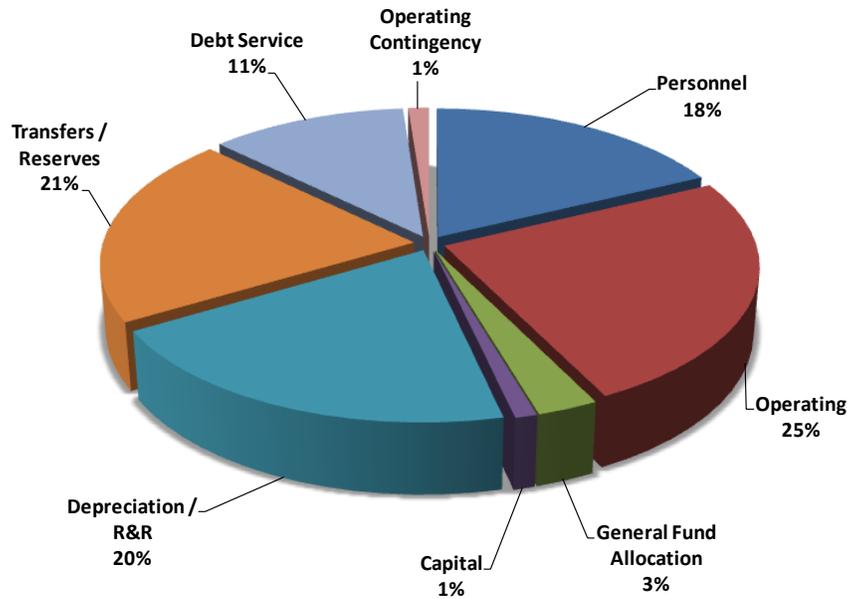


Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	1,794,569	1,634,105	1,778,473	1,491,750	1,526,942
November	1,995,687	1,765,732	1,331,115	1,592,824	1,536,644
December	1,914,640	1,771,648	1,957,665	1,575,807	1,555,940
January		1,847,468	1,861,119	1,662,083	1,637,938
February		1,765,269	1,546,309	1,617,241	1,604,034
March		1,763,296	1,501,492	1,607,781	1,584,548
April		1,883,404	1,681,308	1,657,956	1,639,903
May		1,861,037	1,784,937	1,760,817	1,444,837
June		1,870,033	1,789,654	1,447,720	1,523,772
July		1,962,520	1,657,511	1,604,505	1,624,395
August		1,826,539	1,623,661	1,580,307	1,627,952
September		1,768,997	1,689,042	1,641,325	1,588,588
Actual	5,704,896	21,720,048	20,202,286	19,240,117	18,895,494

Water Fund: Revenue

TOWN OF JUPITER - WATER FUND EXPENSE FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

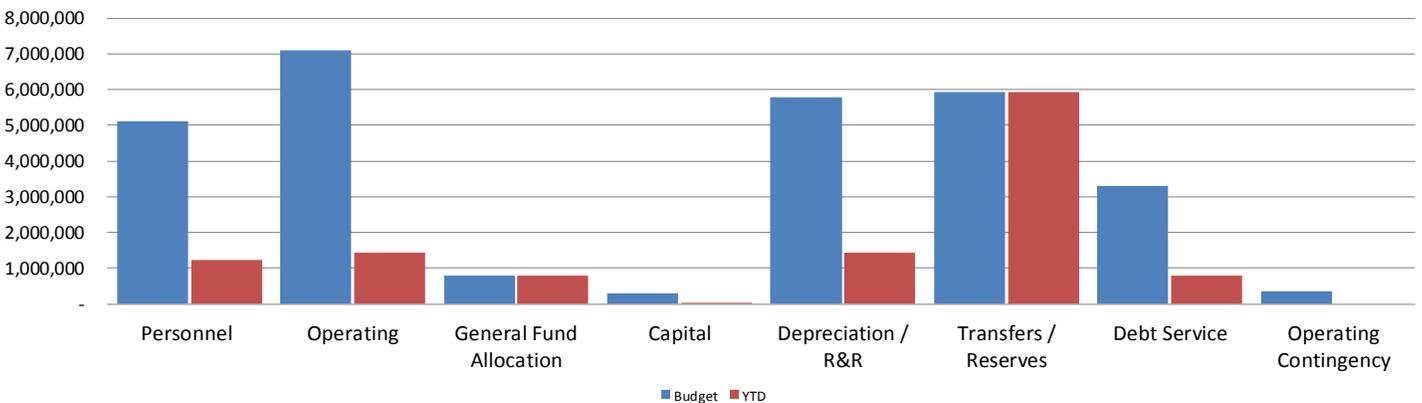
Overall Water Fund operating expenses for the first quarter of FY 2016 are slightly less than quarterly estimates. Year to date personnel services are slightly below 25% for the first quarter and overall expenses below 25% at 22.92% which does not include transfers and reserve or operating contingency balances.



Budgeted Expenses by Category:

	Budget	YTD	Percent
Personnel	5,123,544	1,231,351	24.03%
Operating	7,087,832	1,435,453	20.25%
General Fund Allocation	796,350	796,350	100.00%
Capital	288,582	21,399	7.42%
Depreciation / R&R	5,774,940	1,443,735	25.00%
Transfers / Reserves	5,921,130	5,921,130	100.00%
Debt Service	3,318,360	802,575	24.19%
Operating Contingency	350,000	-	0.00%
Total	28,660,738	11,651,993	40.65%

Water Fund expenses increased by \$300 thousand or (6.22%) 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 THREE MONTHS ENDING DECEMBER 31, 2015

	FY 2016			FY 2015		
	Original Budget	Actual	Percent	Original Budget	Actual	Percent
REVENUES						
Charges for service	\$ 21,873,379	\$ 6,145,470	28.10%	\$ 21,447,826	\$ 5,572,380	25.98%
Interest/gain on sales	168,408	34,432	20.45%	133,932	52,364	39.10%
Miscellaneous	428,900	133,796	31.20%	346,900	128,114	36.93%
Retained earnings	274,421	-	0.00%	309,155	-	0.00%
Total	\$22,745,108	\$ 6,313,698	27.76%	\$22,237,813	\$ 5,752,858	25.87%
EXPENSES						
Administration	\$ 3,018,968	\$ 732,399	24.26%	\$ 3,009,658	\$ 724,046	24.06%
Supply / Treatment	7,539,917	1,570,134	20.82%	7,263,480	1,365,681	18.80%
Transmission / Distribution	1,946,573	385,670	19.81%	1,824,487	319,369	17.50%
Cost Allocation - General Fund	796,350	199,088	25.00%	796,350	199,088	25.00%
Depreciation / R & R	5,774,940	1,443,735	25.00%	5,709,955	1,427,493	25.00%
Debt Service	3,318,360	802,575	24.19%	3,283,883	797,532	24.29%
Total	\$22,395,108	\$ 5,133,600	22.92%	\$21,887,813	\$ 4,833,209	22.08%
Operating Contingency:	\$ 350,000	\$ -		\$ 350,000	\$ -	

ANALYSIS OF FUNDS AVAILABLE FOR R&R

(Excluding retained earnings):

	Original Projection	2016 1st Qrt.
Revenue	\$ 22,470,687	\$ 6,313,698
Less: Total Expenses	(22,745,108)	(5,133,600)
Plus: Depreciation	5,774,940	1,443,735
AVAILABLE FOR R&R	\$ 5,500,519	\$ 2,623,833

Water Fund: Budget - Vs. - Actual

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

Water / Admin	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	141,035	33,675	107,360	24%
Regular Salaries	884,656	229,032	655,624	26%
Overtime	6,240	2,666	3,574	43%
Taxes	82,904	18,035	64,869	22%
Benefits	348,742	74,425	274,317	21%
Subtotal	1,463,577	357,833	1,105,744	24%
Operating Expenses				
General Operating Expenses	423,685	15,508	408,177	4%
Operational Expenses Over 100K				
Professional Services	118,400	5,039	113,361	4%
Other Contractual Service	136,400	11,632	124,768	9%
Postage & Freight	135,525	9,141	126,384	7%
Insurance (1)	510,000	267,588	242,412	52%
Repairs & Maintenance	179,798	65,336	114,462	36%
Subtotal	1,503,808	374,244	1,129,564	25%
Capital Expenses				
Equipment	46,083	0	46,083	0%
Furniture & Fixtures	0	322	-322	100%
Subtotal	46,083	322	45,761	1%
Cost Allocation Gen Fund	796,350	199,089	597,261	25%
Subtotal	796,350	199,089	597,261	25%
TOTAL	\$3,809,818	\$931,488	2,878,330	24%

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

Water Fund: Budget - Vs. - Actual

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

Water / Plant	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	1,671,395	396,308	1,275,087	24%
Overtime	71,606	21,872	49,734	31%
Holiday Additional Compensation	20,100	10,153	9,947	51%
Taxes	125,779	30,883	94,896	25%
Benefits	584,562	136,765	447,797	23%
Subtotal	2,473,442	595,980	1,877,462	24%
Operating Expenses				
General Operating Expenses	342,158	61,093	281,065	18%
Operational Expenses Over 100K				
Professional Services	266,525	23,190	243,335	9%
Other Contractual Service	134,944	14,420	120,524	11%
Utility Services	1,993,118	494,683	1,498,435	25%
Repairs & Maintenance	822,424	111,418	711,006	14%
Wells R&M	120,500	12,314	108,186	10%
Operating Supplies	122,860	21,181	101,679	17%
RO Chemicals	287,466	59,902	227,564	21%
RO Concentrate Treatment	280,160	41,545	238,615	15%
RO Odor Control	171,388	33,877	137,511	20%
Nano Filtration Chemicals	263,248	56,977	206,271	22%
Nano Odor Control	136,185	22,476	113,709	17%
Subtotal	4,940,976	953,076	3,987,900	19%
Capital Expenses				
Equipment	59,499	21,077	38,422	35%
Vehicles	26,000	0	26,000	0%
Furniture & Fixtures	40,000	0	40,000	0%
Subtotal	125,499	21,077	104,422	17%
TOTAL	\$7,539,917	\$1,570,134	5,969,783	21%

Water Fund: Budget - Vs. - Actual

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

Water / Field	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	760,673	179,625	581,048	24%
Comptime Paid	0	148	-148	100%
Overtime	75,000	16,518	58,482	22%
Holiday Additional Compensation	1,000	0	1,000	0%
Taxes	59,153	14,150	45,003	24%
Benefits	290,699	67,097	223,602	23%
Subtotal	1,186,525	277,538	908,987	23%
Operating Expenses				
General Operating Expenses	257,066	39,009	218,057	15%
Operational Expenses Over 100K				
Other Contractual Service	175,585	23,436	152,149	13%
Repairs & Maintenance	210,397	45,688	164,709	22%
Subtotal	643,048	108,133	534,915	17%
Capital Expenses				
Vehicles	117,000	0	117,000	0%
Subtotal	117,000	0	117,000	0%
TOTAL	\$1,946,573	\$385,670	1,560,903	20%

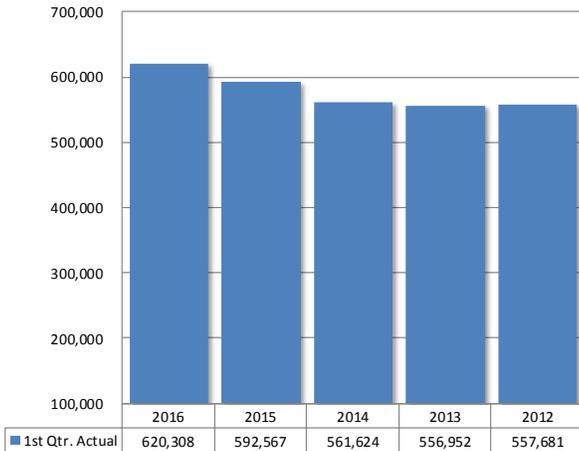
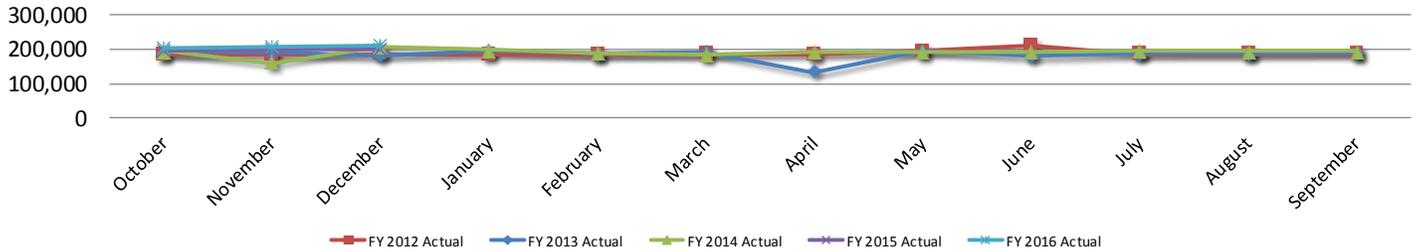
Water / Other	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Depreciation / R&R				
Depreciation	5,774,940	1,443,735	4,331,205	25%
Subtotal	5,774,940	1,443,735	4,331,205	25%
Transfers / Reserves				
Trf To-Water R&R	5,921,130	5,921,130	0	100%
Subtotal	5,921,130	5,921,130	0	100%
Operating Contingency				
Contingency	350,000	0	350,000	0%
Subtotal	350,000	0	350,000	0%
Debt Service				
Principal	2,560,000	639,999	1,920,001	25%
Interest	670,825	162,576	508,249	24%
Other Debt Service Costs	3,000	0	3,000	0%
Amortization	84,535	0	84,535	0%
Subtotal	3,318,360	802,575	2,515,785	24%
TOTAL	\$15,364,430	\$8,167,440	\$7,196,990	53%

Water Fund: Budget - Vs. - Actual

TOWN OF JUPITER - STORMWATER FUND REVENUES FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

Overall the Town's stormwater utility revenues at the end of the first quarter is slightly under 25% of budgetary estimates due to stormwater fees revenues.

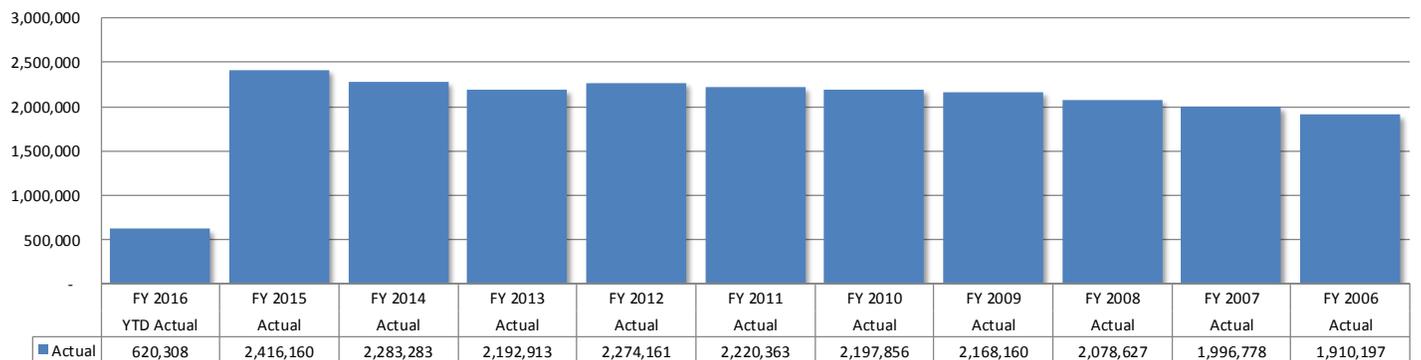
Stormwater Charges



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		205,131	196,287	194,506	186,047
February		201,673	188,595	185,201	185,319
March		202,022	183,660	190,377	187,165
April		202,285	191,751	134,303	185,143
May		201,351	191,447	195,623	196,429
June		201,316	189,971	177,284	212,301
July		204,110	193,865	184,808	187,934
August		202,121	192,956	185,969	187,811
September		203,584	193,127	187,891	188,332
Actual	620,308	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.

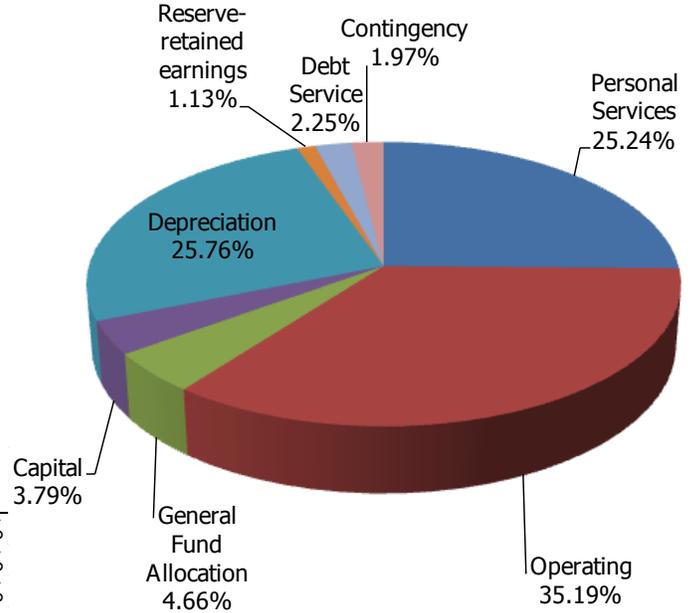


Stormwater Fund: Revenue

TOWN OF JUPITER - STORMWATER FUND EXPENSES FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

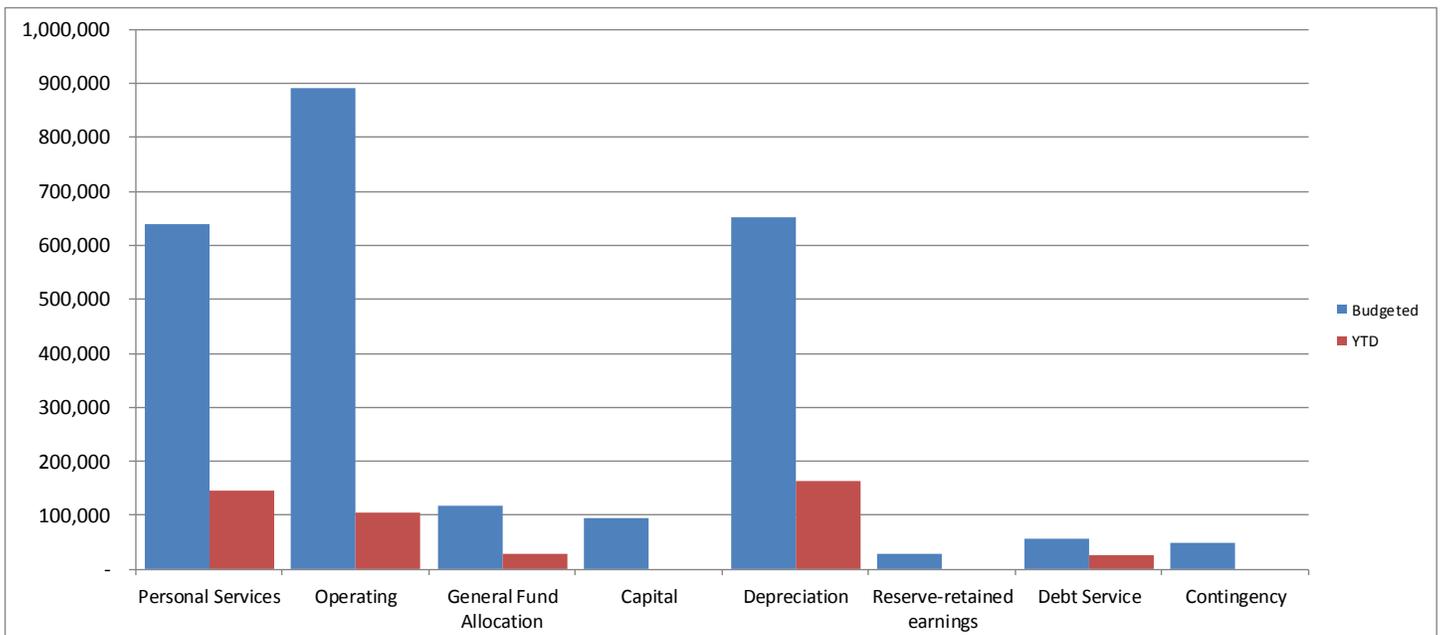
Expenses for the stormwater utility total just over \$471 thousand or 19.00% of budget in the first quarter of 2016. The primary expenses that have occurred in the first quarter outside of salaries and capital costs include items such as debt service costs, depreciation, repairs and maintenance, general operating expenses and permit fees.

Budgeted Expenses By Category



Category	FY 2016 Budgeted	YTD	Percent
Personal Services	639,259	146,224	22.87%
Operating	891,203	105,799	11.87%
General Fund Allocation	118,100	29,526	25.00%
Capital	95,963	-	0.00%
Depreciation	652,397	163,098	25.00%
Reserve-retained earnings	28,745	-	0.00%
Debt Service	57,000	27,082	47.51%
Contingency	50,000	-	0.00%
Total	2,532,667	471,728	18.63%

Expenses: Year to Date Comparison



Stormwater Fund: Expenses

**TOWN OF JUPITER - STORMWATER FUND
BUDGET - Vs. - ACTUAL**

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015 AND 2014

	FY 2016			FY 2015		
	Original Budget	Actual	Percent	Original Budget	Actual	Percent
REVENUES						
Stormwater Fees	2,524,992	\$ 622,376	24.65%	2,373,479	596,028	25.11%
Interest & miscellaneous	7,675	549	7.16%	1,560	3,384	216.92%
Retained earnings	-	-	0.00%	11,843	-	0.00%
Total	\$ 2,532,667	\$ 622,925	24.60%	\$ 2,386,882	\$ 599,412	25.11%

EXPENSES

Administration	551,462	101,526	18.41%	434,862	94,043	21.63%
Field	1,074,963	150,497	14.00%	1,128,357	108,269	9.60%
Cost Allocation - General Fund	118,100	29,526	25.00%	118,100	29,526	25.00%
Depreciation / R & R	652,397	163,098	25.00%	596,563	149,142	25.00%
Reserve-retained earnings	28,745	-	0.00%	-	-	0.00%
Debt Service	57,000	27,082	47.51%	59,000	27,094	45.92%
Total	\$ 2,482,667	\$ 471,728	19.00%	\$ 2,336,882	\$ 408,074	17.46%

Operating Contingency:	\$ 50,000	\$ -		\$ 50,000	\$ -	
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**ANALYSIS OF FUNDS AVAILABLE FOR R&R
(exclude retained earnings)**

	Original Projection	2016 1st Qtr.
Revenue	\$ 2,532,667	\$ 622,925
Less: Expenses	\$(2,503,922)	\$(471,728)
Plus: Depreciation	652,397	163,098
AVAILABLE FOR R&R	\$ 681,142	\$ 314,295
Capitalized Salaries	3,400	3,400

TOWN OF JUPITER - STORMWATER FUND
BUDGET - Vs.- ACTUAL
FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

Stormwater / Admin	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	170,643	38,441	132,202	23%
Overtime	3,990	13	3,977	0%
Taxes	12,394	2,665	9,729	22%
Benefits	55,733	12,196	43,537	22%
Subtotal	242,760	53,316	189,444	22%
Operating Expenses				
General Operating Expenses	193,139	48,210	144,929	25%
Operational Expenses Over 100K				
Professional Services	100,600	0	100,600	0%
Cost Allocation General Fund	118,100	29,526	88,574	25%
Subtotal	411,839	77,736	334,103	19%
Capital Expenses				
Equipment	14,963	0	14,963	0%
Subtotal	14,963	0	14,963	0%
TOTAL	\$669,562	\$131,052	538,510	20%

Stormwater / Field	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	268,386	63,400	204,986	24%
Overtime	3,900	309	3,591	8%
Taxes	19,268	4,683	14,585	24%
Benefits	104,945	24,517	80,428	23%
Subtotal	396,499	92,908	303,591	23%
Operating Expenses				
General Operating Expenses	181,063	20,983	160,080	12%
Operational Expenses Over 100K				
Repairs & Maintenance	416,401	36,606	379,795	9%
Subtotal	597,464	57,589	539,875	10%
Capital Expenses				
Equipment	81,000	0	81,000	0%
Subtotal	81,000	0	81,000	0%
TOTAL	\$1,074,963	\$150,497	924,466	14%

Stormwater Fund: Budget - Vs. - Actual

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

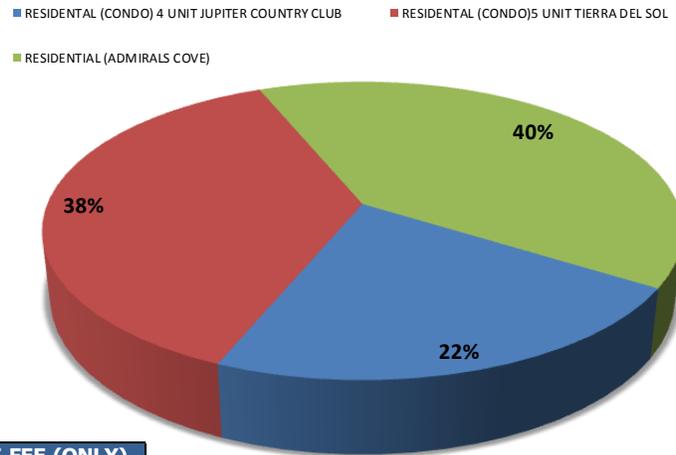
Stormwater / Other	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Depreciation / R&R				
Depreciation	652,397	163,098	489,299	25.00%
Subtotal	652,397	163,098	489,299	25.00%
Trf To-Stormwater R&R	569,340	569,340	-	100.00%
Subtotal	569,340	569,340	-	100.00%
Operating Contingency				
Contingency	50,000	-	50,000	0.00%
Subtotal	50,000	-	50,000	0.00%
Debt Service				
Principal	54,000	27,000	27,000	50.00%
Interest	3,000	82	4,918	1.63%
Subtotal	57,000	27,082	31,918	45.90%
TOTAL	1,328,737	\$759,520	\$571,217	57.08%

Stormwater Fund: Budget - Vs. - Actual

TOWN OF JUPITER - BUILDING ENTERPRISE FUND REVENUES FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

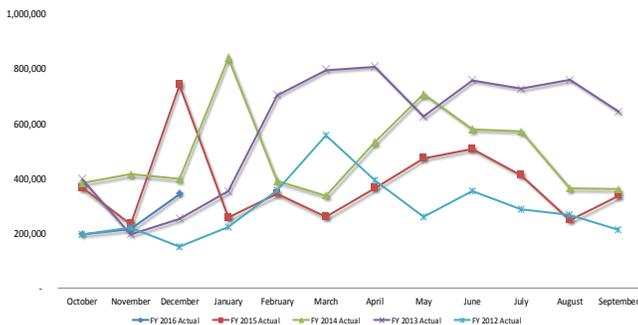
Large Permit Fee (ONLY)

With 25% of the fiscal year complete, permit revenue is just over \$764 thousand or 23% of budget. Below is a chart comparing previous fiscal years first quarter performance to FY 2016.



ACTIVITY	PERMIT FEE (ONLY)
RESIDENTIAL (CONDO) 4 UNIT JUPITER COUNTRY CLUB	\$ 25,643
RESIDENTIAL (CONDO) 5 UNIT TIERRA DEL SOL	\$ 43,025
RESIDENTIAL (ADMIRALS COVE)	\$ 46,000

YEAR TO DATE PERMIT COMPARISON:

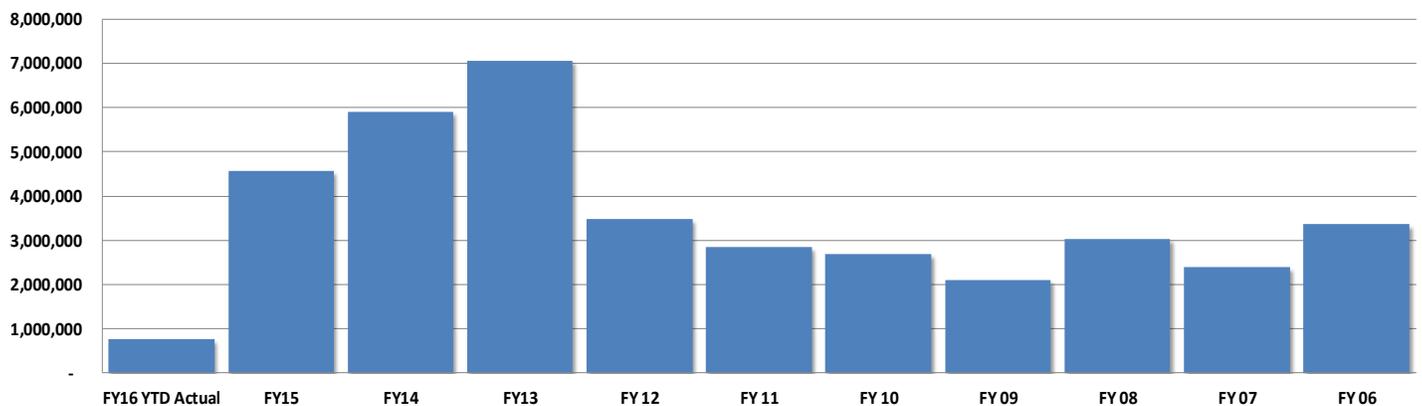


Month	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
October	196,936	366,804	384,017	398,220	195,227
November	215,955	234,200	415,302	196,647	219,344
December	346,475	744,013	398,441	253,534	150,384
January		257,474	842,187	353,900	222,758
February		345,519	390,563	705,873	357,284
March		260,297	338,398	798,107	556,613
April		365,885	532,393	810,552	393,009
May		475,166	710,149	627,929	259,383
June		508,946	581,097	760,617	352,911
July		412,996	573,861	729,329	286,523
August		249,127	364,228	761,882	266,361
September		338,551	361,886	645,217	213,711
Total	759,366	4,558,978	5,892,522	7,041,807	3,473,508

HISTORICAL PERMIT FEE REVENUES:

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

10 YR. Historical Building Permit Activity

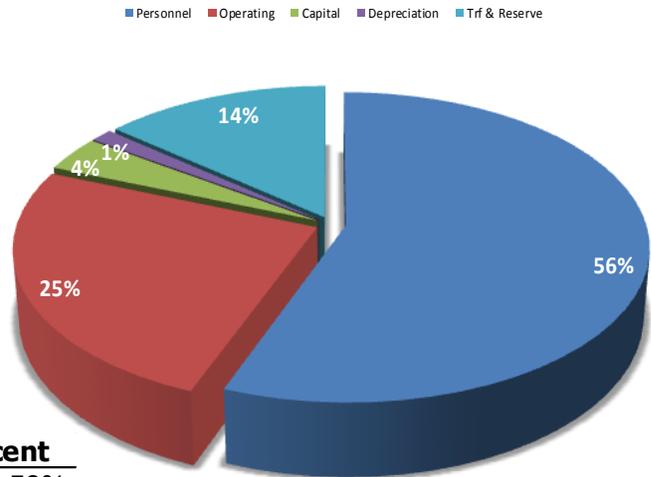


Building Fund: Revenue

TOWN OF JUPITER - BUILDING ENTERPRISE EXPENSES FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

The total Building Fund budgeted expenditures for FY 2016 are 3,608,119. 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 December 31, 2015 by category. At the end of the first quarter the Building Fund has expended 19.78% of its budget.

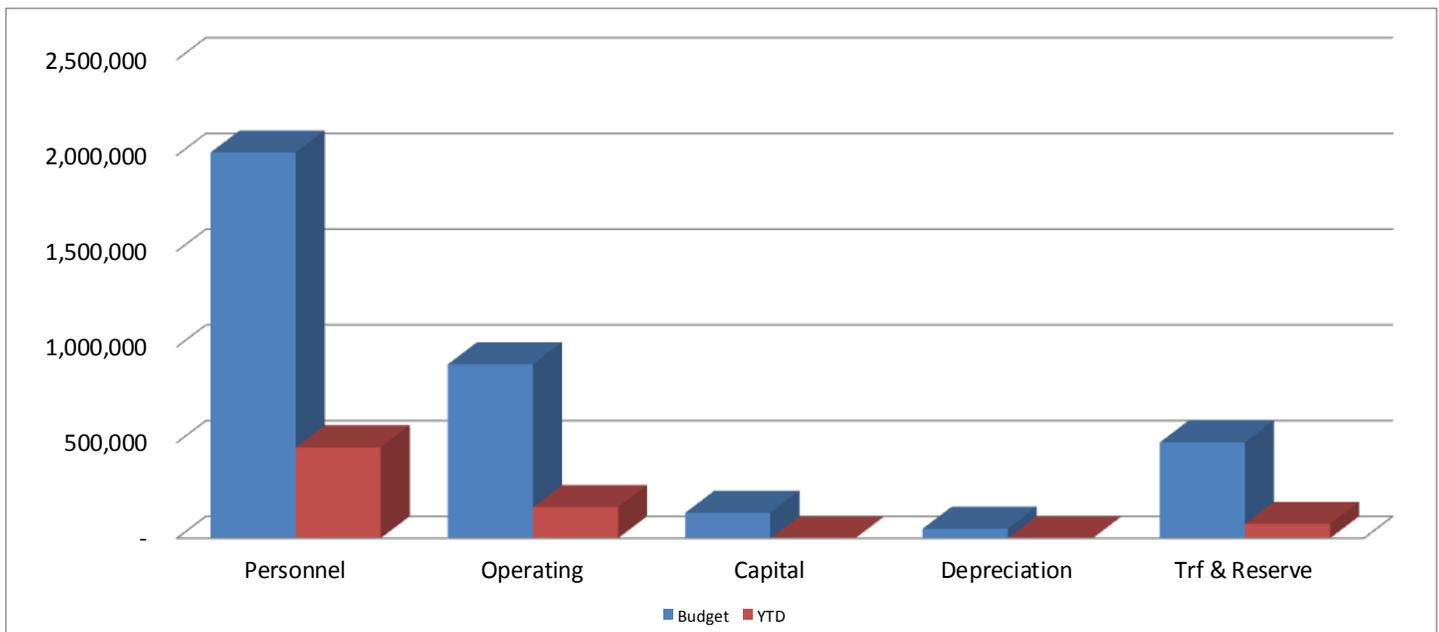
Budgeted Expenses by Category



	Budget	YTD	Percent
Personnel	2,014,701	475,110	23.58%
Operating	908,755	163,232	17.96%
Capital	133,266	-	0.00%
Depreciation	50,000	-	0.00%
Trf & Reserve	501,397	75,342	15.03%
Total	\$ 3,608,119	\$ 713,684	19.78%

The year to date comparison indicates that the Building Fund is operating below 25% of year-end estimates at 19.78% respectively. Building Fund expenses increased \$24 thousand or (3.53%) 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 THREE MONTHS ENDING DECEMBER 31, 2015 AND 2014

REVENUES	FY16			FY15		
	Original Budget	Actual	Percent	Original Budget	Actual	Percent
Building Permits	3,317,542	764,902	23.06%	3,517,542	1,349,570	38.37%
Charges for service	15	-	0.00%	15	72	480.00%
Interest	31,500	6,099	19.36%	11,000	6,552	59.56%
Miscellaneous	-	2,134	100.00%	-	-	0.00%
Transfers	-	-	0.00%	68,250	68,250	100.00%
Retained earnings	259,062	-	0.00%	13,949	-	0.00%
Total	\$3,608,119	\$ 773,135	21.43%	\$3,610,756	\$1,424,444	39.45%
EXPENDITURES						
Administration	1,476,574	289,520	19.61%	1,178,179	274,754	23.32%
Inspections	914,212	175,941	19.25%	987,873	185,990	18.83%
Permitting	225,075	45,678	20.29%	281,438	89,171	31.68%
Plan Review	394,270	89,602	22.73%	623,053	47,134	7.57%
Support Services	547,988	112,944	20.61%	490,213	92,308	18.83%
Depreciation	50,000	-	0.00%	50,000	-	0.00%
Total	\$3,608,119	\$ 713,684	19.78%	\$3,610,756	\$ 689,357	19.09%

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE THREE MONTHS ENDING DECEMBER 31, 2015**

Building Administration	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Executive Salaries	126,081	29,236	96,845	23%
Regular Salaries	290,238	76,865	213,373	26%
Overtime (1)	1,000	7,357	-6,357	736%
Comptime Paid	0	207	-207	100%
Taxes	28,969	8,093	20,876	28%
Benefits	140,950	32,854	108,096	23%
Subtotal	587,238	154,613	432,625	26%
Operating Expenses				
General Operating Expenses	254,673	59,565	195,108	23%
Subtotal	254,673	59,565	195,108	23%
Capital Expenses				
Depreciation	50,000	0	50,000	0%
Machinery & Equipment	133,266	0	133,266	0%
Subtotal	183,266	0	183,266	0%
Trf to Capital Improvement	200,024	0	200,024	
Cost Allocation Gen Fund	301,373	75,342	226,031	25%
Subtotal	501,397	75,342	426,055	15%
TOTAL	\$1,526,574	\$289,520	\$1,237,054	19%

(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.

Building Inspections	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	240,245	68,538	171,707	29%
Overtime	5,000	234	4,766	5%
Comptime Paid	0	232	-232	100%
Taxes	17,363	5,023	12,340	29%
Benefits	92,416	22,604	69,812	24%
Subtotal	355,024	96,631	258,393	27%
Operating Expenses				
General Operating Expenses	59,188	5,058	54,130	9%
Operational Expenses Over 100K				
Other Contractual Service	500,000	74,252	425,749	15%
Subtotal	559,188	79,310	479,879	14%
TOTAL	\$914,212	\$175,941	\$738,271	19%

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE THREE MONTHS ENDING DECEMBER 31, 2015**

Building Permitting	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	162,845	31,529	131,316	19%
Overtime (1)	1,000	4,030	-3,030	403%
Comptime Paid	0	104	-104	100%
Taxes	12,099	2,684	9,415	22%
Benefits	35,070	6,914	28,156	20%
Subtotal	211,014	45,260	165,754	21%
Operating Expenses				
General Operating Expenses	14,061	417	13,644	3%
Subtotal	14,061	417	13,644	3%
TOTAL	\$225,075	\$45,678	\$179,397	20%

(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.

Building Plan Review	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	272,858	63,226	209,632	23%
Overtime (1)	1,000	2,694	-1,694	269%
Comptime Paid	0	89	-89	100%
Taxes	19,822	4,817	15,005	24%
Benefits	75,074	18,481	56,593	25%
Subtotal	368,754	89,307	279,447	24%
Operating Expenses				
General Operating Expenses	25,516	295	25,221	1%
Operational Expenses Over 100K				
Professional Services	0	0	0	0%
Subtotal	25,516	295	25,221	1%
Capital Expenses				
Software	0	0	0	0%
Subtotal	0	0	0	0%
TOTAL	\$394,270	\$89,602	\$304,668	23%

(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.

Building Fund: Budget - Vs. - Actual

**TOWN OF JUPITER - BUILDING ENTERPRISE FUND
BUDGET - Vs.- ACTUAL
FOR THE THREE MONTHS ENDING DECEMBER 31, 2015**

Building Support Services	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	342,895	60,936	281,959	18%
Overtime (1)	1,000	1,458	-458	146%
Comptime Paid	0	89	-89	100%
Taxes	23,744	4,737	19,007	20%
Benefits	125,032	22,078	102,954	18%
Subtotal	492,671	89,298	403,373	18%
Operating Expenses				
General Operating Expenses (2)	55,317	23,646	31,671	43%
Subtotal	55,317	23,646	31,671	43%
TOTAL	\$547,988	\$112,944	\$435,044	21%

(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.

JUPITER COMMUNITY REDEVELOPMENT AGENCY

BUDGET - Vs. - ACTUAL

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015 AND 2014

	FY 2016			FY 2015		
	Orginal Budget	Actual	Percent	Orginal Budget	Actual	Percent
REVENUES						
Taxes	1,684,991	\$ 1,112,145	66.00%	845,532	\$ 553,437	65.45%
Intergovernmental	-	-	0.00%	-	-	0.00%
Charges for services	97,700	25,460	26.06%	73,700	14,770	20.04%
Interest	2,000	19	0.95%	2,000	46	2.28%
Other Revenue	-	-	100.00%	-	69	100.00%
Miscellaneous	-	-	0.00%	-	-	0.00%
Developer participation	1,645,000	-	0.00%	-	-	0.00%
Transfers	-	-	0.00%	-	-	0.00%
Designated fund balance	74,484	-	0.00%	1,773,849	-	0.00%
Total	\$3,504,175	\$ 1,137,624	32.46%	\$ 2,695,081	\$ 568,321	21.09%
EXPENDITURES						
Salaries / fringe benefits	\$ 195,531	\$ 45,063	23.05%	\$ 195,570	\$ 42,499	21.73%
Operating expenses	697,377	27,172	3.90%	481,476	20,833	4.33%
Capital :						
Events Plaza Upgrade	-	-	0.00%	-	-	0.00%
Inlet Village Marina	-	-	0.00%	-	-	0.00%
Colonial Bank - planning	-	-	0.00%	-	-	0.00%
Riverwalk signage	-	-	0.00%	-	-	0.00%
Scenic Corridor US 1	-	-	0.00%	-	-	0.00%
Oxbow bridge	-	-	0.00%	-	-	0.00%
Lighthouse Promenade	-	-	0.00%	-	-	0.00%
Riverwalk/Plaza connection	-	-	0.00%	-	-	0.00%
Ocean Way/US 1 intersection	-	-	0.00%	-	-	0.00%
Riverwalk at Harbourside	-	-	0.00%	-	-	0.00%
Riverwalk at Water Pointe	-	-	0.00%	-	-	100.00%
BR bridge / Colonnial Bank	50,000	-	0.00%	150,000	153	100.00%
Oxbow switchback	308,000	-	0.00%	-	-	0.00%
Mitigation bank	-	-	0.00%	-	-	0.00%
A-1-A US 1 to Jupiter Beach Rd.	-	1,019,808	100.00%	500,000	305,593	61.12%
Inlet Village Roadway Network	1,645,000	-	0.00%	-	-	0.00%
Parkway Street Parking Garage	-	-	0.00%	1,073,268	2,050	0.00%
Riverwalk - Under US1 Bridge	-	-	0.00%	-	-	0.00%
Lagoon Bridge	-	-	0.00%	75,000	50,605	0.00%
Parkway Street	-	-	0.00%	-	9,396	100.00%
Indiantown Rd/US1 to Ocean Blvd	40,000	-	0.00%	-	-	0.00%
Interest on Town loan	168,267	42,067	25.00%	169,767	42,442	25.00%
Transfer to General Fund	400,000	100,000	25.00%	50,000	-	0.00%
Total	\$3,504,175	\$ 1,234,110	35.22%	\$ 2,695,081	\$ 473,570	17.57%

Jupiter CRA: Budget - Vs. - Actual

JUPITER COMMUNITY REDEVELOPMENT AGENCY
BUDGET - Vs.- ACTUAL
FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

CRA/TM Special Projects	Original Budget FY 2016	Actual FY 2016	Remaining Balance	Percent Used
Salary and Benefits				
Regular Salaries	156,791	36,173	120,618	23%
Taxes	11,482	2,663	8,819	23%
Benefits	27,258	6,228	21,030	23%
Subtotal	195,531	45,063	150,468	23%
Operating Expenses				
General Operating Expenses	347,377	27,172	320,205	8%
Operational Expenses Over 100K				
TIF Rebate to Harbourside	350,000	0	350,000	0%
Subtotal	697,377	27,172	670,205	4%
Capital Expenses	2,043,000	1,019,808	1,023,192	50%
Subtotal	2,043,000	1,019,808	1,023,192	50%
Transfers / Reserves				
Interest on Town Loan to CRA	168,267	42,067	126,200	25%
TRF to General Fund	400,000	100,000	300,000	25%
Subtotal	568,267	142,067	426,200	25%
TOTAL	\$3,504,175	\$1,234,110	2,270,065	35%

Jupiter CRA: Budget - Vs. - Actual

TOWN OF JUPITER - NONMAJOR GOVERNMENTAL FUNDS

CHANGE IN FUND BALANCE

FOR THE THREE MONTHS ENDING DECEMBER 31, 2015

	Special Revenue			Debt Service	
	Road Impact Fee Fund	Recreation Impact Fee Fund	Police Impact Fee Fund	Sales Tax Revenue Bond Debt Service Fund	Community Center Debt Service Fund
REVENUES					
Taxes:	\$ -	\$ -	\$ -	\$ 1,028,472	\$ 1,846,457
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Impact Fees	38,995	36,596	2,164	-	-
Investment Earnings	328	77	9	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>39,323</u>	<u>36,673</u>	<u>2,173</u>	<u>1,028,472</u>	<u>1,846,457</u>
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Engineering and Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	323,588
Other Debt Service Cost	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,588</u>
Revenues Over (Under) Expenditures	<u>39,323</u>	<u>36,673</u>	<u>2,173</u>	<u>1,028,472</u>	<u>1,522,869</u>
OTHER FINANCING USES					
Insurance Recoveries	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Transfer In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balance	39,323	36,673	2,173	1,028,472	1,522,869
Fund Balances at beginning of year	<u>2,273,171</u>	<u>397,432</u>	<u>259,587</u>	<u>1,100,000</u>	<u>360,655</u>
Fund Balances (deficit) at end of 1st Qrt.	<u>\$ 2,312,494</u>	<u>\$ 434,105</u>	<u>\$ 261,760</u>	<u>\$ 2,128,472</u>	<u>\$ 1,883,524</u>

Non-Major Fund: Change in Fund Balance