Building Fund — FY 2014

Statement of Revenues, Expenses & Change in Fund Balance

	Acct#	FY2013	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	3 Pay Periods May-14	Jun-14	Jul-14	Aug-14	3 Pay Periods Sep-14	YTD Total	Original Budget	Approved Budget	YTD as a % of Budget	Current Encumbrances
Revenues																			
Building permits																			
Single family homes	522201	826,802	92,546	89,800	89,787	98,081	94,863	92,110	93,651	96,788	97,761	102,243	103,718	115,859	1,167,208	736,963	736,963	158.38%	
Single family add/remodel	522202	139,092	11,240	12,058	10,128	10,559	9,720	10,342	9,948	10,527	9,901	9,160	8,249	9,026	120,858	137,801	137,801	87.70%	
Town houses	522203	3,892	-	-	-	-	-	-	-	-	-	-	-	-	-	7,784	7,784	0.00%	
Duplexes	522204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Multi-family	522205	3,342	-	-	-	-	-	-	-	-	-	-	-	-	-	3,776	3,776	0.00%	
Commercial office	522206	56,818	4,975	6,226	3,701	3,593	5,785	5,835	5,343	9,722	6,510	6,003	5,162	6,384	69,240	58,914	58,914	117.53%	
Commercial retail	522207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Commercial add/remodel	522208	58,837	4,465	4,766	4,930	4,483	5,980	6,116	5,327	5,733	6,152	6,694	6,698	5,358	66,702	58,362	58,362	114.29%	
Religious add/remodel	522211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Miscellaneous permits	522212	2,105,110	207,700	167,239	162,887	171,706	184,434	212,825	207,890	219,171	218,820	209,030	211,779	208,553	2,382,036	1,981,025	1,981,025	120.24%	
Misc permit/admin exten	522213	(91)	-	-	-	-	-	-	-	-	-	-	-	354	354	-	-	100.00%	
Total buiding permits		3,193,803	320,927	280,088	271,434	288,422	300,783	327,228	322,158	341,942	339,144	333,130	335,607	345,533	3,806,397	2,984,625	2,984,625	127.53%	
General government charges																			
Zoning fees	541905	22	-	-	22	-	-	-	-	-	-	-	-	-	22	-	-	100.00%	
Copies	541907	6	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12	0.00%	
Reinspection	541910	168,220	14,536	11,100	11,997	12,851	11,921	14,459	14,188	14,947	14,124	18,902	17,087	17,050	173,162	167,280	167,280	103.52%	
Total general government charges		168,248	14,536	11,100	12,019	12,851	11,921	14,459	14,188	14,947	14,124	18,902	17,087	17,050	173,184	167,292	167,292	103.52%	
Public safety																			
Radon gas fees	542901	4,928	1,176	-	-	1,052	-	-	1,094	-	-	1,284	-	-	4,607	3,277	3,277	140.57%	
Bldg certification fees	542902	3,751	-	-	-	1,052	-	-	1,094	-	-	1,284	-	-	3,430	3,276	3,276	104.71%	
Total public safety		8,679	1,176	-	-	2,105	-	-	2,188	-	-	2,568	-	-	8,037	6,553	6,553	122.65%	
Other																			
Credit Card Service Charges	549108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Other judgment/fine/forfeits	559101	29,206	2,615	1,195	1,352	1,853	4,413	1,775	6,475	2,247	1,533	2,288	1,865	4,889	32,501	29,027	29,027	111.97%	
Return check fees	559102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Total other		29,206	2,615	1,195	1,352	1,853	4,413	1,775	6,475	2,247	1,533	2,288	1,865	4,889	32,501	29,027	29,027	111.97%	
Balance Forward	599960	-		-	-	-	-	-	-	-	-	-	-	-	-	-	147,611	0.00%	
Total revenues		3,399,936	339,254	292,384	284,806	305,231	317,117	343,462	345,010	359,136	354,801	356,887	354,559	367,472	4,020,119	3,187,497	3,335,108	120.54%	
Expenses																			
Regular salary	612001	1,472,314	141,416	107,488	109,209	108,893	108,731	107,183	107,135	160,751	103,632	103,054	105,763	172,586	1,435,841	1,433,536	1,433,536	100.16%	
Longevity salary	612002	2,180	164	167	166	177	169	170	168	255	179	168	180	269	2,230	2,163	2,163	103.10%	
Overtime	614101	30,968	9,873	7,605	7,949	5,597	8,425	11,346	9,173	13,217	9,924	9,542	13,054	17,528	123,232	-	-	100.00%	
Special pay/add pay	615101	10,494	731	759	750	777	754	764	764	1,115	671	728	739	1,110	9,662	14,661	14,661	65.90%	
Standby pay	615104	16,603	1,217	1,179	1,348	1,426	1,198	1,182	1,134	1,739	1,380	1,246	1,279	1,941	16,269	16,116	16,116	100.95%	
FICA taxes	621101	94,998	9,425	7,081	7,216	7,026	7,178	7,303	7,150	10,790	7,881	6,955	7,337	12,149	97,491	90,920	90,920	107.23%	
Medicare taxes	621102	22,218	2,204	1,656	1,688	1,643	1,679	1,708	1,672	2,523	1,843	1,627	1,716	2,841	22,800	21,265	21,265	107.22%	
General retirement	622101	419,106	41,382	8,333	8,509	8,286	8,485	8,744	8,374	12,407	8,180	8,140	8,470	13,799	143,107	118,423	118,423	120.84%	
UAAL General retirement	622111	-	15,366	30,731	30,731	30,731	30,731	30,731	26,365	32,998	21,998	21,998	21,998	35,197	329,578	384,142	327,378	100.67%	
Life health disability	623101	249,980	9,934	21,396	21,396	20,996	20,996	20,995	20,994	20,993	20,194	20,194	20,601	33,610	252,299	255,880	255,880	98.60%	
Workers compensation	624101	11,109	1,445	826	845	836	850	840	838	1,249	913	792	1,127	846	11,408	10,441	10,441	109.26%	
Unemployment	624102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Leave payout	624103	30,834	-	-	-	-	263	-	-	-	13,090	-	-	30,000	43,353	40,536	40,536	106.95%	
Studies & master plans	631307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Accounting & auditing	631312	878	-	60	-	-	368	-	-	151	-	-	-	233	812	841	841	96.55%	
Employee Health Clinic	634119	100	-	-	-	125	-	25	50	-	-	150	-	75	425	1,000	1,000	42.50%	
Outside services	634120	4,635	-	153	89	2,353	92	90	90	6,439	89	10,324	6,039	5,239	30,996	1,009	1,009	3071.97%	
Food & mileage (City)	640101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Travel costs	640105	838	-	-	-	-	-	-	404	-	(85)	381	-	-	701	7,901	7,901	8.87%	
Communication service	641101	11,222	-	488	1,791	484	1,366	928	934	437	1,414	-	885	1,768	10,496	15,372	15,372	68.28%	
Telephone service	641102	9,931	-	-	2,260	748	751	748	751	-	1,671	-	654	1,309	8,891	9,500	9,500	93.59%	
Postage & shipping	641104	441	(2)	19	2	17	3	12	10	12	10	11	23	260	375	3,600	3,600	10.42%	
Electric	643202	16,425	-	1,328	1,226	1,076	997	1,104	1,066	1,219	1,354	1,413	1,403	1,554	13,740	16,875	16,875	81.42%	

Building Fund FY 2014

Statement of Revenues, Expenses & Change in Fund Balance

	Acct#	FY2013	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	3 Pay Periods May-14	Jun-14	Jul-14	Aug-14	3 Pay Periods Sep-14	YTD Total	Original Budget	Approved Budget	YTD as a % of Budget	Current Encumbrances
Water & sewer	643203	1,789	124	-	128	138	264	90	276	145	-	284	147	146	1,742	1,828	1,828	95.28%	
Copy & fax machine rent	644103	2,152	179	179	179	179	179	179	179	179	-	359	179	179	2,152	2,152	2,152	100.00%	
Other rentals/leases	644199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Equip repair/maintenance	646102	3,747	163	163	163	163	163	163	175	175	-	349	175	175	2,023	5,512	5,512	36.71%	
Building maintenance	646103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Unleaded fuel	646106	41,317	3,894	3,111	3,629	3,402	3,137	3,554	3,940	-	8,242	4,246	4,084	3,750	44,989	41,512	41,512	108.38%	
Facilities Charges	646109	862	183	-	211	636	25	348	25	-	(490)	569	-	150	1,656	600	600	276.01%	
Facilities Charges - Overhead	646109	-	-	-	-	-	-	-	-	-	849	-	-	280	1,129	-	-	100.00%	
Fleet Charges	646110	33,953	1,178	1,242	2,820	561	1,859	4,757	2,989	-	(1,796)	2,062	5,024	1,890	22,585	27,000	27,000	83.65%	
Fleet charges - Overhead	646110	-	-	-	-	-	-	-	-	-	3,745	-	-	1,250	4,995	-	-	100.00%	
Printing	647101	963	-	-	442	-	549	65	160	175	-	-	530	-	1,921	1,250	1,750	109.77%	
Interfund service pymt	649110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Credit Card Fees	649129	31,909	-	-	7,378	-	4,205	2,304	2,417	2,523	2,744	2,612	2,911	3,978	31,070	28,600	28,600	108.64%	
Other Current Charges	649199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Office supplies	652101	2,305	46	167	183	413	859	321	570	343	374	-	649	124	4,050	2,200	4,400	92.04%	
Uniforms	652113	299	-	-	-	-	100	185	100	-	-	2,784	100	-	3,269	1,400	4,400	74.31%	
Tools	652115	96	-	-	-	-	-	-	-	-	-	-	587	-	587	500	500	117.38%	
Small equipment	652116	-	521	(50)	-	-	25	-	754	-	-	-	-	-	1,250	400	1,250	99.98%	
Computer equip/accessory	652121	28,447	1,085	150	36	100	150	3,200	-	270	-	700	874	-	6,565	1,650	10,553	62.21%	
Computer software/license	652122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,875	0.00%	
Safety equipment	652124	-	-	-	-	-	-	167	-	-	-	-	-	-	167	240	240	69.78%	
Other operating mat & sup	652199	1,240	125	113	148	68	170	56	81	55	-	150	156	10	1,132	1,000	1,700	66.59%	
Books pubs subscrpt member	654101	1,050	179	-	1,013	-	149	-	225	89	-	-	195	72	1,922	2,375	2,375	80.94%	
Training & seminars	655101	2,163	89	-	-	30	528	299	230	-	-	-	129	-	1,305	7,710	7,710	16.93%	
In-house training	655102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	600	0.00%	
Discounts taken/lost	656101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Equipment	664101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,028	-	0.00%	
Total expenses		2,557,566	240,918	194,343	211,507	196,881	205,398	209,560	199,190	270,248	208,007	200,839	207,005	344,319	2,688,216	2,596,738	2,539,974	105.84%	-
Non operating revenue (expense)																			
Interest & other earnings																			
Local bank investment interest	561101	290	-	-	22	34	53	50	59	47	53	141	81	73	614	263	263	233.38%	
Longterm investment earnings	561107	5,496	(1,715)	-	1,258	650	211	390	554	611	283	823	452	531	4,047	838	838	482.96%	
Change in fair value inv	561301	(3,096)	1,206	-	-	-	-	-	-	-	-	-	-	-	1,206	-	-	100.00%	
Gain (loss) on investment	561401	(756)	-	-	(21)	43	(109)	202	(26)	(139)	(38)	(248)	55	(188)	(468)	-	-	0.00%	
Unrealized gain(loss)	561402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Credit Card Fees	561502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Disposition of fixed asset	564101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Misc revenue	569101	-	-	-	-	-	-	-	-	-	-	(4,694)	-	-	(4,694)	4,299	4,299	-109.18%	
Purchasing card rebate	569115	12	-	94	-	-	-	-	-	-	-	-	-	-	94	25	25	374.24%	
Refunds	692104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Total non operating revenue (expense)		1,946	(509)	94	1,259	727	155	642	587	519	298	(3,978)	589	416	799	5,425	5,425	14.73%	
Income / (loss) before transfers		844,316	97,827	98,134	74,557	109,078	111,873	134,544	146,407	89,407	147,092	152,071	148,142	23,570	1,332,702	596,184	800,559	166.47%	
Transfers																			
Xfer in fr General Fund	581101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Xfer out to General Fund	691101	(568,143)	(47,704)	(47,704)	(47,704)	(47,704)	(47,704)	(47,704)	(47,704)	(47,704)	(47,704)	(47,704)	(47,704)	(47,704)	(572,442)	(572,442)	(572,442)	100.00%	
Xfer out to Debt Service Fund	691701	(23,734)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,947)	(1,947)	(23,680)	(23,742)	(23,742)	99.74%	
Total transfers		(591,877)	(49,682)	(49,682)	(49,682)	(49,682)	(49,682)	(49,682)	(49,682)	(49,682)	(49,682)	(49,682)	(49,651)	(49,651)	(596,122)	(596,184)	(596,184)	99.99%	
Reserves	699901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(204,375)	0.00%	
Change in fund balance income / (loss)		252,440	48,145	48,452	24,875	59,396	62,191	84,862	96,725	39,725	97,410	102,389	98,492	(26,081)	736,580	3,192,922	3,340,533		
																3,192,922	3,340,533		

Building Fund

FY 2014

Balance Sheet

		End Bal FY2013	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14
Assets														
Cash	131500	749,918	621,038	659,807	687,567	717,053	781,857	879,563	983,563	1,037,336	1,153,137	1,298,052	1,406,063	1,427,985
Contractor Permit Escrow	101001 23501	129,597	131,392	126,061	125,198	127,110	129,811	137,884	128,398	130,055	132,824	130,567	128,895	126,467
Model Home Escrow Cash	101001 23502	44,500	44,500	44,500	44,500	49,500	49,500	56,000	56,000	62,500	66,000	66,000	66,000	66,000
Performance Bond Cash	101001 23503	23,885	23,885	23,885	23,885	12,693	12,693	-	-	-	-	-	-	-
Petty Cash	102002	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Receivable	135101	1,715	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	155001	307	-	-	-	-	-	-	-	-	-	-	-	-
Total assets		949,923	820,815	854,253	881,151	906,357	973,862	1,073,447	1,167,961	1,229,891	1,351,961	1,494,619	1,600,958	1,620,452
Liabilities														
Vouchers Payable Trade	201000	41,330	2,883	26	4,395	1,904	4,234	2,718	3,174	5,093	2,042	17,218	3,418	2,698
Accounts Payable - Other	202000	1,549	-	-	-	-	-	-	-	-	-	-	-	-
Internal Service Fund W/C	207500 50010	-	-	-	-	-	-	-	-	-	-	-	-	-
Radon Gas Fees Due to Go	208002	11,762	3,932	7,198	10,524	3,321	6,930	10,927	4,382	8,574	12,839	4,886	9,406	14,378
Building Cert Fees Due t	208004	-	3,932	7,198	10,524	3,321	6,930	10,927	4,385	8,577	12,839	4,886	9,459	14,432
Compensated Absenses	210001	31,970	-	-	-	-	-	-	-	-	-	-	-	-
Wages Payable	216001	97,159	-	-	-	-	-	-	-	-	-	-	-	-
Contractor Permit Escrow	220001 23501	129,597	131,392	126,061	125,198	127,110	129,811	137,884	128,398	130,055	132,824	130,567	128,895	126,467
Model Home Escrow Deposit	220001 23502	44,500	44,500	44,500	44,500	49,500	49,500	56,000	56,000	62,500	66,000	66,000	66,000	66,000
Performance Bond Deposit	220001 23503	23,885	23,885	23,885	23,885	12,693	12,693	-	-	-	-	-	-	-
City Permit Escrow Deposit	220001 23504	-	-	-	-	-	-	-	-	-	-	-	-	-
Overpayments	220003	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Family Home Def Re	223001	333,214	327,221	318,720	313,182	304,079	295,582	292,216	305,071	311,428	317,539	361,193	378,527	412,829
Single Family Add/Remo De	223002	37,729	37,889	37,429	36,035	33,992	31,733	32,454	32,821	32,194	32,608	31,875	29,380	30,059
Town House Def Rev	223003	-	-	-	-	-	-	-	-	-	-	-	-	-
Multifamily Def Rev	223005	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Office Def Rev	223006	19,465	19,861	17,900	18,681	18,863	22,254	32,287	33,478	29,211	31,349	30,571	29,743	33,473
Commercial Retail Def Rev	223007	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Add/Remodel De	223008	25,129	24,540	22,104	20,119	18,069	18,500	17,478	22,972	25,255	29,504	30,619	30,834	30,901
Religious Add/Remodel Def	223011	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Permit Def Rev	223012	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities		797,289	620,036	605,022	607,044	572,854	578,168	592,891	590,680	612,885	637,546	677,814	685,662	731,237
Fund balance														
Beginning Fund Balance		(99,805)	152,634	152,634	152,634	152,634	152,634	152,634	152,634	152,634	152,634	152,634	152,634	152,634
Net income / (loss)		252,440	48,145	96,597	121,472	180,868	243,059	327,921	424,646	464,371	561,781	664,170	762,661	736,580
Ending fund balance		152,634	200,780	249,231	274,107	333,502	395,693	480,555	577,281	617,005	714,415	816,804	915,296	889,215
Total liabilities & fund balance		(949,923)	(820,815)	(854,253)	(881,151)	(906,357)	(973,861)	(1,073,447)	(1,167,961)	(1,229,891)	(1,351,961)	(1,494,618)	(1,600,958)	(1,620,452)

NOTE: Cash Balance has been reduced by the total of Contractor Permit Escrow, Model Home Escrow, & Performance Bond Escrow. In addition, the Cash Balance includes the Deferred Revenue of $507,262.