Building Fund - FY 2016

Statement of Revenues, Expenses & Change in Fund Balance

	Acct#	FY2015	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	YTD Total	Original Budget	Approved Budget	YTD as a % of Budget	Current Encumbrances
Revenues																			
Building permits																			
Single family homes	522201	1,719,745	187,712	190,015	194,428	183,845	198,175	214,603	224,363	201,558	217,134	209,697	240,384	232,034	2,493,948	1,560,410	1,560,410	159.83%	
Single family add/remodel	522202	104,803	8,242	8,014	9,123	8,601	9,791	9,318	9,845	9,392	9,835	10,379	10,328	10,067	112,934	105,300	105,300	107.25%	
Town houses	522203	-	-	-	-	-	-	-	310	1,759	-	-	-	292	2,361	-	-	100.00%	
Duplexes	522204	-	-	-	861	874	2,639	2,865	7,630	9,198	13,276	12,703	16,397	15,310	81,752	-	-	100.00%	
Multi-family	522205	11,528	1,846	1,913	2,712	2,416	2,416	7,354	2,470	1,896	1,512	1,512	9,504	2,424	37,974	9,045	9,045	419.83%	
Commercial office	522206	87,861	8,708	7,820	6,348	9,876	8,915	10,435	11,983	15,172	10,919	9,519	9,004	10,936	119,635	95,925	95,925	124.72%	
Commercial retail	522207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Commercial add/remodel	522208	75,422	6,444	6,410	6,094	5,893	6,484	6,263	6,158	6,664	6,639	6,156	6,494	6,861	76,562	77,305	77,305	99.04%	
Religious add/remodel	522211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Miscellaneous permits	522212	2,637,141	240,448	214,634	217,834	217,926	266,977	329,143	289,092	279,819	300,881	269,669	291,776	268,044	3,186,244	2,674,295	2,674,295	119.14%	
Misc permit/admin exten	522213	600	100	-	-	-	-	-	-	-	-	-	-	-	100	-	-	100.00%	
Total buiding permits		4,637,101	453,499	428,807	437,400	429,432	495,397	579,980	551,852	525,458	560,196	519,635	583,886	545,968	6,111,509	4,522,280	4,522,280	135.14%	
General government charges																			
Zoning fees	541905	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Copies	541907	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Reinspection	541910	198,675	19,645	17,684	21,228	17,522	20,405	22,921	23,598	25,334	22,363	22,252	26,753	21,756	261,461	205,655	205,655	127.14%	
Total general government charges		198,697	19,645	17,684	21,228	17,522	20,405	22,921	23,598	25,334	22,363	22,252	26,753	21,756	261,461	205,655	205,655	127.14%	
Public safety																			
Radon gas fees	542901	5,789	1,886	-	-	-	1,701	-	2,085	-	-	2,202	-	-	7,874	8,240	8,240	95.56%	
Bldg certification fees	542902	4,350	1,886	-	-	-	1,701	-	2,085	-	-	2,202	-	-	7,874	5,320	5,320	148.00%	
Total public safety		10,139	3,772	-	-	-	3,401	-	4,170	-	-	4,404	-	-	15,748	13,560	13,560	116.13%	
Other																			
Other judgment/fine/forfeits	559101	29,517	879	1,231	1,936	1,695	2,848	2,554	1,345	1,633	2,069	1,414	2,198	1,298	21,101	32,855	32,855	64.22%	
Total other		29,517	879	1,231	1,936	1,695	2,848	2,554	1,345	1,633	2,069	1,414	2,198	1,298	21,101	32,855	32,855	64.22%	
Balance Forward	599960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,362,788	2,397,352	0.00%	
Total revenues		4,875,453	477,795	447,721	460,564	448,650	522,051	605,455	580,966	552,425	584,628	547,705	612,837	569,021	6,409,818	7,137,138	7,171,702	89.38%	
Expenses																			
Regular salary	612001	1,532,356	110,245	131,091	128,879	135,568	136,257	198,775	136,729	136,883	136,890	133,398	133,756	274,345	1,792,814	1,900,894	1,900,894	94.31%	
Longevity salary	612002	2,265	157	179	182	176	185	292	184	180	177	171	180	312	2,375	2,164	2,164	109.75%	
Contract Employees Salary	613102	10,376	-	-	-	-	-	1,430	1,482	1,430	963	1,437	1,446	2,165	10,353	90,852	90,852	11.40%	
Overtime	614101	185,814	13,891	20,923	15,507	13,963	18,465	41,759	24,518	25,487	20,929	19,825	24,964	40,587	280,818	50,000	50,000	561.64%	
Special pay/add pay	615101	10,158	606	708	692	705	709	1,042	678	678	498	320	320	523	7,478	8,400	8,400	89.03%	
Standby pay	615104	15,984	1,150	1,258	1,482	1,433	1,825	1,802	1,240	1,137	1,104	1,276	1,281	2,237	17,225	19,753	19,753	87.20%	
Lump Sum Award Spec Pay	615109	8,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
FICA taxes	621101	109,926	7,728	9,317	8,855	9,175	9,522	15,031	9,974	10,041	9,740	9,496	9,862	22,810	131,549	136,396	136,396	96.45%	
Medicare taxes	621102	25,729	1,807	2,179	2,071	2,146	2,227	3,515	2,333	2,348	2,278	2,221	2,306	5,335	30,767	31,902	31,902	96.44%	
General retirement	622101	111,528	7,857	6,476	9,159	10,120	10,428	16,190	10,698	10,544	9,978	9,599	9,650	19,923	130,622	130,209	130,209	100.32%	
UAAL General retirement	622111	369,729	17,418	34,835	34,835	34,835	34,835	52,253	34,835	34,835	34,835	34,835	34,835	53,254	436,444	452,861	452,861	96.37%	
Life health disability	623101	254,258	7,785	22,277	22,607	1,944	1,944	1,944	1,986	2,014	2,009	2,007	1,976	2,621	71,115	320,628	320,628	22.18%	
Self-Insured Health Plan	623102	-	-	-	-	21,246	21,246	21,246	21,798	21,981	21,797	21,246	20,607	25,919	197,088	-	-	100.00%	
Opt Out Health Ins Subs	623107	-	-	160	160	160	160	160	160	160	160	160	160	280	1,880	-	-	100.00%	
Workers compensation	624101	11,959	705	845	1,065	838	870	1,422	999	913	898	804	927	2,118	12,405	19,049	19,049	65.12%	
Unemployment	624102	-	-	-	-	-	-	-	-	145	-	-	-	-	145	-	-	100.00%	
Leave payout	624103	44,861	-	-	-	1,252	1,074	-	-	-	-	-	-	51,362	53,688	57,839	57,839	92.82%	
Appraisal & title search	631305	-	-	650	-	-	-	-	-	-	-	-	-	-	650	-	650	100.00%	
Accounting & auditing	631312	926	-	-	88	-	276	-	-	350	-	-	-	314	1,028	985	1,699	60.51%	
Employee Health Clinic	634119	425	-	-	75	-	-	-	350	-	125	-	50	125	725	500	500	145.00%	
Outside services	634120	38,488	-	62	61	60	61	57	54	50	47	46	44	79	621	1,134	1,134	54.80%	
Travel costs	640105	1,153	-	-	-	-	-	180	-	-	170	680	-	-	1,030	7,293	7,293	14.12%	
Communication service	641101	11,103	6	6	3,043	8	1,417	-	966	976	1,106	2,028	-	3,003	12,558	23,050	13,050	96.23%	
Telephone service	641102	7,887	-	-	2,032	679	679	-	680	679	-	2,047	-	1,367	8,162	9,884	9,884	82.58%	
Postage & shipping	641104	47	1	440	4	14	19	1	34	154	2	13	10	3	696	600	600	116.06%	
Electric	643202	14,849	-	1,241	1,171	1,076	1,034	1,041	1,076	1,161	1,245	1,225	1,283	2,551	14,104	17,557	17,557	80.33%	

Statement of Revenues, Expenses & Change in Fund Balance

	Acct#	FY2015	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	YTD Total	Original Budget	Approved Budget	YTD as a % of Budget	Current Encumbrances
Water & sewer	643203	1,758	-	293	-	155	155	326	-	307	-	154	154	299	1,842	1,828	1,828	100.77%	
Copy & fax machine rent	644103	2,696	-	-	810	270	270	270	270	270	270	270	270	270	3,240	3,240	3,240	100.00%	
Equip repair/maintenance	646102	1,132	-	-	-	-	-	-	-	-	-	-	-	-	-	5,735	1,735	0.00%	
Unleaded fuel	646106	34,432	2,850	2,506	2,752	2,273	1,948	2,849	2,929	3,427	3,433	2,734	3,436	3,057	34,193	52,000	52,000	65.76%	
Facilities Charges	646109	830	-	2,102	-	40	836	-	109	169	46	-	250	-	3,551	624	624	569.04%	
Facilities Charges - Overhead	646109	733	-	-	2,624	-	-	-	1,082	-	321	-	-	157	4,185	739	739	566.27%	
Fleet Charges	646110	23,241	1,626	1,632	3,118	3,018	1,404	5,848	1,236	391	598	2,925	2,109	697	24,603	28,091	28,091	87.58%	
Fleet Charges - Overhead	646110	7,345	-	-	352	-	-	-	4,151	-	1,541	-	-	4,028	10,073	9,756	9,756	103.25%	
Printing	647101	1,105	-	66	535	245	-	227	127	-	65	-	-	1,000	2,265	1,500	1,500	151.00%	
Credit Card Fees	649129	46,817	3,693	4,591	4,379	6,127	4,252	4,407	6,629	6,534	5,779	-	12,964	6,671	66,026	32,321	32,321	204.28%	
Office supplies	652101	4,174	5	540	362	279	739	265	162	47	154	154	135	1,232	4,073	4,400	4,400	92.57%	
Uniforms	652113	1,131	-	100	100	257	-	-	200	142	100	4,510	-	-	5,408	5,450	5,450	99.24%	
Tools	652115	-	-	-	-	-	-	-	47	19	-	-	-	17	83	1,050	1,050	7.86%	
Small equipment	652116	172	-	360	-	-	1,322	-	729	35	-	160	-	-	2,606	28,450	2,800	93.08%	
Computer equip/accessory	652121	8,688	270	-	-	-	-	209	2,845	58	135	135	3,978	11,450	19,080	12,500	20,250	94.22%	
Computer software/license	652122	14,975	-	-	-	-	-	-	250	-	-	-	-	-	250	18,000	10,250	2.44%	
Safety equipment	652124	-	-	-	-	-	-	-	-	-	-	91	-	-	91	250	250	36.22%	
Other operating mat & sup	652199	2,170	-	716	528	101	101	464	239	326	227	169	93	774	3,738	3,000	3,000	124.60%	
Books pubs subscrpt member	654101	7,443	-	2,057	-	75	89	85	-	46	240	-	-	-	2,592	2,500	2,500	103.66%	
Training & seminars	655101	2,553	115	204	-	58	-	399	-	-	-	-	-	-	776	10,566	4,466	17.38%	
In-house training	655102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	0.00%	
Vehicles	664102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,100	0.00%	
Total expenses		2,929,953	177,916	247,816	247,530	248,295	254,348	373,488	271,780	263,916	257,863	254,135	267,047	540,883	3,405,016	3,506,450	3,507,164	97.09%	-
Non operating revenue (expense)																			
Interest & other earnings																			
Local bank investment interest	561101	4,204	-	211	208	(119)	844	886	693	688	753	916	1,437	4,805	11,321	550	550	2058.37%	
Longterm investment earnings	561107	11,186	(3,478)	862	1,829	757	788	2,395	766	728	3,311	1,436	1,126	14,089	24,610	1,425	1,425	1727.04%	
Change in fair value inv	561301	8,076	(3,855)	-	-	-	-	-	-	-	-	-	-	5,968	2,113	-	-	100.00%	
Gain (loss) on investment	561401	(3,353)	-	(67)	(137)	15	(120)	(33)	(573)	(57)	(154)	360	(630)	(450)	(1,847)	-	-	0.00%	
FA Auction/Salvage Poceeds	564102	-	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000	-	-	100.00%	
Misc revenue	569101	183	247	192	-	-	89	376	-	-	-	176	-	-	1,080	-	-	100.00%	
Purchasing card rebate	569115	254	(254)	254	-	-	-	-	-	-	-	-	-	-	-	100	100	0.00%	
Total non operating revenue (expense)		20,549	(7,340)	1,453	1,900	653	1,601	3,624	886	1,359	5,909	2,888	1,933	24,412	39,277	2,075	2,075	1892.88%	
Income / (loss) before transfers		1,966,050	292,539	201,358	214,933	201,008	269,304	235,591	310,071	289,868	332,675	296,458	347,723	52,550	3,044,080	3,632,763	3,666,613	83.02%	
Transfers																			
Xfer out to General Fund	691101	(675,151)	(60,048)	(60,048)	(60,048)	(60,048)	(60,048)	(60,048)	(60,048)	(60,048)	(60,048)	(60,048)	(60,048)	(60,048)	(720,571)	(720,571)	(720,571)	100.00%	
Xfer out to DSF 2005 Cap Imp	691701	(18,875)	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,280)	(14,280)	0.00%	
Xfer out to DSF 2014 Cap Imp	691701	(2,522)	(746)	(746)	(746)	(746)	(746)	(746)	(746)	(746)	(746)	(746)	(746)	(724)	(8,934)	(8,957)	(8,957)	99.75%	
Xfer out to DSF 2015 Cap Imp	691701	-	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(1,156)	(13,165)	-	-	100.00%	
Total transfers		(696,548)	(61,886)	(61,886)	(61,886)	(61,886)	(61,886)	(61,886)	(61,886)	(61,886)	(61,886)	(61,886)	(61,886)	(61,928)	(742,670)	(743,808)	(743,808)	99.85%	
Reserves	699901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,888,955)	(2,922,805)	0.00%	
Change in fund balance income / (loss)		1,269,502	230,654	139,473	153,048	139,122	207,419	173,705	248,185	227,982	270,789	234,573	285,837	(9,377)	2,301,409				

Original Budget	Approved Budget	
7,139,213	7,173,777	Revenue
7,139,213	7,173,777	Expense
-	-	Balanced

Building Fund — FY 2016

Balance Sheet

	Account	End Bal FY2015	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16
Assets														
Cash	131500	3,132,196	3,177,852	3,303,725	3,489,060	3,648,274	3,839,005	4,106,426	4,331,691	4,607,251	4,934,706	5,139,607	5,482,344	5,641,971
Contractor Permit Escrow	101001 23501	122,440	121,981	138,404	210,182	173,859	167,614	169,787	167,676	171,817	172,507	172,560	162,803	161,251
Model Home Escrow Cash	101001 23502	84,000	84,000	84,000	84,000	84,000	84,000	84,000	79,000	79,000	74,000	74,000	74,000	74,000
Petty Cash	102002	254	-	-	-	-	-	-	-	-	-	-	-	-
Interest Receivable	135101	3,478	-	-	-	-	-	-	-	-	-	-	-	7,658
Prepaid Items	155001	-	-	-	-	-	-	-	-	-	-	-	299	299
Total assets		3,342,368	3,383,833	3,526,129	3,783,241	3,906,133	4,090,619	4,360,213	4,578,367	4,858,068	5,181,213	5,386,167	5,719,446	5,885,179
Liabilities														
Vouchers Payable Trade	201000	7,536	1,262	2,770	6,121	3,194	2,174	2,519	2,550	852	518	3,565	5,696	4,356
Accounts Payable - Other	202000	13	-	-	-	-	-	-	-	-	-	-	-	1,329
Radon Gas Fees Due to Go	208002	18,798	5,825	10,998	17,031	22,974	12,457	20,782	6,736	14,020	21,972	6,707	14,547	22,691
Building Cert Fees Due t	208004	18,798	5,825	10,998	17,031	22,974	12,457	20,782	6,742	14,024	21,972	6,707	14,547	22,691
Compensated Absenses	210001	41,366	-	-	-	-	-	-	-	-	-	-	-	55,291
Wages Payable	216001	122,166	-	-	-	-	-	-	-	-	-	-	-	48,655
Contractor Permit Escrow	220001 23501	122,440	121,981	138,404	210,182	173,859	167,614	169,787	167,676	171,817	172,507	172,560	162,803	161,251
Model Home Escrow Deposit	220001 23502	84,000	84,000	84,000	84,000	84,000	84,000	84,000	79,000	79,000	74,000	74,000	74,000	74,000
Performance Bond Deposit	220001 23503	-	-	-	-	-	-	7,700	7,700	7,700	7,700	7,700	7,700	7,700
Single Family Home Def Re	223001	654,310	672,520	646,783	652,731	650,169	644,295	699,201	691,615	726,493	769,009	746,577	795,209	839,528
Single Family Add/Remo De	223002	29,214	25,487	27,439	26,737	27,427	31,599	32,774	37,954	36,108	36,601	36,801	34,611	33,794
Town House Def Rev	223003	-	-	-	-	-	-	-	-	-	-	-	-	-
Duplex Def Revenue	223004	-	-	-	3,872	3,388	4,868	15,748	23,472	39,041	38,920	66,966	61,838	69,832
Multifamily Def Rev	223005	10,243	8,397	11,007	9,094	11,202	8,786	10,420	7,950	6,054	4,542	3,031	2,022	1,013
Commercial Office Def Rev	223006	43,377	37,192	33,874	44,003	55,626	61,713	61,654	63,583	53,667	52,559	43,040	41,823	47,425
Commercial Retail Def Rev	223007	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Add/Remodel De	223008	27,415	27,999	27,038	26,572	26,331	28,252	28,732	29,089	27,012	27,845	30,873	31,171	31,523
Religious Add/Remodel Def	223011	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities		1,179,676	990,488	993,311	1,097,375	1,081,144	1,058,213	1,154,101	1,124,069	1,175,789	1,228,144	1,198,526	1,245,968	1,421,077
Fund balance														
Beginning Fund Balance		893,190	2,162,692	2,162,692	2,162,692	2,162,692	2,162,692	2,162,692	2,162,692	2,162,692	2,162,692	2,162,692	2,162,692	2,162,692
Net income / (loss)		1,269,502	230,654	370,126	523,174	662,296	869,715	1,043,420	1,291,606	1,519,588	1,790,377	2,024,949	2,310,787	2,301,409
Ending fund balance		2,162,692	2,393,346	2,532,818	2,685,866	2,824,988	3,032,407	3,206,112	3,454,298	3,682,280	3,953,069	4,187,641	4,473,479	4,464,101
Total liabilities & fund balance		(3,342,368)	(3,383,833)	(3,526,129)	(3,783,241)	(3,906,133)	(4,090,619)	(4,360,213)	(4,578,367)	(4,858,068)	(5,181,213)	(5,386,167)	(5,719,446)	(5,885,179)

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 $1,023,114.