

Building Fund

FY 2017

Statement of Revenues, Expenses & Change in Fund Balance

Acct#	FY2016	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	YTD Total	Original Budget	Approved Budget	YTD as a % of Budget	Current Encumbrances
Revenues																		
Building permits																		
Single family homes	522201	2,493,948	223,544	234,158	230,004	247,542	244,992	251,026	264,573	270,889	280,208	286,351	310,264	285,319	3,128,871	1,716,450	1,716,450	182.29%
Single family add/remodel	522202	112,934	9,500	9,222	8,836	8,837	8,574	9,315	8,995	9,257	9,514	9,351	10,005	9,094	110,500	115,830	115,830	95.40%
Town houses	522203	2,361	-	-	-	-	-	-	-	-	-	311	-	-	311	-	-	100.00%
Duplexes	522204	81,752	16,834	27,353	25,414	26,294	26,610	26,439	26,660	23,702	27,758	24,001	27,358	19,418	297,842	-	-	100.00%
Multi-family	522205	37,974	2,043	3,332	2,826	17,637	9,456	9,456	9,456	9,456	16,860	19,615	14,034	14,033	128,203	9,950	9,950	1288.47%
Commercial office	522206	119,635	18,594	11,531	11,254	11,055	12,061	15,841	13,008	12,137	29,018	12,866	32,938	14,363	194,665	105,515	105,515	184.49%
Commercial retail	522207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Commercial add/remodel	522208	76,562	6,222	6,642	6,118	6,082	6,021	6,241	6,645	6,443	7,915	7,180	6,778	6,400	78,687	85,035	85,035	92.53%
Religious add/remodel	522211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Miscellaneous permits	522212	3,186,244	257,329	226,276	241,273	243,209	244,024	330,593	281,020	349,168	330,888	296,617	314,552	195,416	3,310,363	2,941,725	2,941,725	112.53%
Misc permit/admin exten	522213	100	-	-	-	-	-	-	-	-	100	-	-	-	100	-	-	100.00%
Total buiding permits		6,111,509	534,065	518,514	525,725	560,657	551,737	648,910	610,358	681,051	702,261	656,291	715,928	544,043	7,249,540	4,974,505	4,974,505	145.73%
General government charges																		
Zoning fees	541905	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Copies	541907	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Reinspection	541910	261,461	22,456	21,887	20,757	19,014	19,792	19,010	22,739	23,693	23,562	21,436	22,622	13,199	250,167	226,220	226,220	110.59%
Total general government charges		261,461	22,456	21,887	20,757	19,014	19,792	19,010	22,739	23,693	23,562	21,436	22,622	13,199	250,167	226,220	226,220	110.59%
Public safety																		
Radon gas fees	542901	7,874	2,280	-	-	2,013	-	-	2,485	-	-	-	2,731	-	9,509	9,060	9,060	104.96%
Bldg certification fees	542902	7,874	2,280	-	-	2,013	-	-	2,485	-	-	-	2,731	-	9,509	5,850	5,850	162.55%
Total public safety		15,748	4,561	-	-	4,025	-	-	4,970	-	-	-	5,462	-	19,018	14,910	14,910	127.55%
Other																		
Other judgment/fine/forfeits	559101	21,101	1,378	1,741	2,309	1,648	3,000	14,643	4,019	4,077	60,016	4,740	5,243	3,125	105,938	36,140	36,140	293.13%
Total other		21,101	1,378	1,741	2,309	1,648	3,000	14,643	4,019	4,077	60,016	4,740	5,243	3,125	105,938	36,140	36,140	293.13%
Balance Forward	599960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,129,960	4,464,318	0.00%
Total revenues		6,409,818	562,460	542,142	548,791	585,344	574,529	682,563	642,086	708,821	785,839	682,466	749,255	560,367	7,624,663	8,381,735	9,716,093	78.47%
Expenses																		
Regular salary	612001	1,792,814	110,940	151,817	150,164	155,071	158,538	243,438	170,365	172,921	172,803	174,000	265,290	174,552	2,099,897	2,526,970	2,559,480	82.04%
Longevity salary	612002	2,375	132	179	174	174	173	258	174	170	171	171	255	186	2,216	2,163	2,163	102.45%
Contract Employees Salary	613102	10,353	-	-	-	1,095	1,450	2,496	1,609	1,427	1,313	1,378	2,087	1,303	14,157	91,728	91,728	15.43%
Overtime	614101	280,818	16,042	23,091	18,565	18,897	19,740	30,168	21,164	26,672	21,437	23,674	34,357	24,145	277,952	55,000	55,000	505.37%
Special pay/add pay	615101	7,478	253	320	320	320	320	770	590	560	1,025	665	950	800	6,893	8,790	8,790	78.41%
Standby pay	615104	17,225	724	1,331	1,302	1,453	1,250	1,995	1,231	1,368	1,277	1,404	1,870	1,596	16,801	17,399	17,399	96.57%
Lump Sum Award Spec Pay	615109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
FICA taxes	621101	131,549	7,812	10,800	10,071	10,786	10,999	17,173	11,872	12,313	11,971	12,188	18,590	23,294	157,868	171,673	173,689	90.89%
Medicare taxes	621102	30,767	1,827	2,526	2,430	2,523	2,572	4,016	2,777	2,880	2,800	2,850	4,348	5,448	36,996	40,145	40,616	91.09%
General retirement	622101	130,622	7,823	10,138	10,203	11,284	11,747	17,242	13,141	12,646	12,599	12,702	18,605	17,299	155,428	198,638	201,031	77.32%
UAAL General retirement	622111	436,444	57,814	57,814	57,814	57,814	57,814	86,720	66,067	57,814	57,814	57,814	86,720	57,814	759,830	466,203	466,203	162.98%
Life health disability	623101	71,115	1,565	2,184	2,249	2,282	2,234	2,312	2,417	2,518	2,507	2,548	2,453	3,132	28,402	41,116	41,639	68.21%
Self-Insured Health Plan	623102	197,088	15,935	22,716	22,895	24,885	24,198	24,885	25,571	27,048	27,048	27,838	27,838	33,265	304,123	419,671	429,450	70.82%
Opt Out Health Ins Subs	623107	1,880	280	320	240	480	320	320	320	320	320	320	320	400	3,960	1,920	1,920	206.25%
Workers compensation	624101	12,405	914	1,233	1,221	1,295	1,329	2,031	1,440	1,399	1,331	1,318	2,058	1,939	17,509	18,421	18,502	94.64%
Unemployment	624102	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Leave payout	624103	53,688	-	-	-	2,567	-	-	-	-	-	-	-	111,752	114,319	64,898	64,898	176.15%
Contra Personnel	629998	-	-	-	-	-	-	-	-	-	-	-	-	(33,320)	(33,320)	-	-	0.00%
Appraisal & title search	631305	650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Accounting & auditing	631312	1,028	-	-	-	-	523	-	-	170	-	-	-	182	875	1,005	1,698	51.53%
Employee Health Clinic	634119	725	100	25	75	-	375	75	-	125	175	-	50	50	1,050	513	513	204.68%
Outside services	634120	621	-	33	31	28	26	24	23	23	23	22	20	40	296	51,168	51,168	0.58%
Travel costs	640105	1,030	-	24	-	-	-	195	256	-	-	(195)	-	-	280	7,342	7,342	3.81%
Communication service	641101	12,558	8	19	1,049	563	1,694	691	2,118	31	1,131	713	1,662	3,091	12,768	15,700	15,700	81.32%
Telephone service	641102	8,162	-	684	682	680	681	685	711	-	682	661	1,370	1,370	8,205	10,036	10,036	81.75%
Postage & shipping	641104	696	1	1	-	-	-	0	8	1	2	-	1	-	15	600	600	2.45%
Electric	643202	14,104	-	1,158	1,010	969	1,016	1,018	955	1,041	1,167	1,264	1,330	2,683	13,610	17,478	17,478	77.87%
Water & sewer	643203	1,842	-	153	156	171	149	299	-	151	147	156	306	156	1,844	1,784	1,784	103.34%

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Copy & fax machine rent	644103	3,240	270	270	270	270	270	270	270	270	270	270	270	540	3,510	3,240	3,610	97.23%	
Equip repair/maintenance	646102	-	-	-	-	-	-	-	-	351	-	42	-	-	394	5,878	5,878	6.70%	
Unleaded fuel	646106	34,193	3,191	2,964	3,407	3,370	2,903	3,200	2,956	3,417	3,147	2,797	3,371	3,151	37,873	54,640	54,640	69.31%	
Facilities Charges	646109	3,551	54	58	198	854	-	88	-	25	126	129	545	28	2,105	640	640	328.92%	
Facilities Charges - Overhead	646109	4,185	-	-	322	-	-	967	-	-	173	-	-	487	1,948	758	758	257.02%	
Fleet Charges	646110	24,603	1,192	1,626	6,793	5,968	1,033	1,805	526	544	1,863	744	711	1,411	24,216	28,793	28,793	84.10%	
Fleet Charges - Overhead	646110	10,073	-	-	2,843	-	-	6,695	-	-	1,016	-	-	2,051	12,604	10,000	10,000	126.04%	
Printing	647101	2,265	-	186	-	246	535	45	339	306	92	95	-	375	2,219	1,526	1,526	145.38%	
Advertising	648101	-	-	-	-	-	-	-	-	-	-	-	450	-	450	-	-	100.00%	
Various Fees	649103	-	-	-	-	-	-	-	95	-	-	-	-	204	299	-	-	100.00%	
Credit Card Fees	649129	66,026	7,364	5,832	5,183	6,957	5,677	5,993	-	16,551	8,280	-	9,507	17,697	89,041	48,500	48,500	183.59%	
Office supplies	652101	4,073	263	1,175	149	228	363	488	348	843	871	807	279	1,198	7,011	4,500	5,900	118.83%	
Uniforms	652113	5,408	402	502	-	150	724	342	403	108	700	-	-	1,064	4,395	5,450	5,450	80.64%	
Tools	652115	83	-	92	-	-	14	42	-	12	-	-	635	-	795	1,090	1,090	72.89%	
Small equipment	652116	2,606	750	119	-	469	740	2,121	471	1,234	196	142	772	(32)	6,981	2,845	6,845	101.99%	
Computer equip/accessory	652121	19,080	700	-	14,290	2,280	1,694	421	135	6,486	2,776	275	1,546	2,185	32,788	12,500	12,500	262.30%	
Computer software/license	652122	250	-	-	-	-	-	119	-	119	-	-	-	-	238	18,000	14,000	1.70%	
Safety equipment	652124	91	-	-	-	42	-	-	-	-	-	-	-	-	42	300	300	13.98%	
Other operating mat & sup	652199	3,738	101	190	269	956	244	217	420	217	546	293	403	533	4,389	3,000	7,300	60.12%	
Books pubs subscrpt member	654101	2,592	-	99	-	-	872	337	150	240	201	-	-	-	1,900	2,500	2,500	75.98%	
Training & seminars	655101	776	299	-	-	-	741	238	1,428	-	-	-	290	60	3,056	10,750	6,950	43.97%	
In-house training	655102	-	-	-	-	-	-	-	-	-	-	-	357	-	357	2,500	2,130	16.76%	
Equipment	664101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87,000	87,000	0.00%	
Vehicles	664102	-	-	-	-	67,620	-	-	-	-	-	-	-	-	67,620	58,344	-	100.00%	
Vehicles - Additional	664102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184,848	0.00%	
Vehicles - Replacement	664102	-	-	-	221,610	-	-	-	-	-	-	-	-	-	221,610	-	279,954	79.16%	
Total expenses		3,405,016	236,755	299,678	535,984	382,745	312,957	460,199	330,351	352,321	337,997	327,087	489,614	462,126	4,527,812	4,593,115	5,049,939	89.66%	-
Non operating revenue (expense)																			
Interest & other earnings																			
Local bank investment interest	561101	11,321	(98)	1,625	1,294	1,484	1,862	1,302	1,467	1,759	1,701	1,835	1,883	5,747	21,859	605	605	3613.11%	
Longterm investment earnings	561107	24,610	(7,560)	1,515	5,204	1,362	(1,488)	4,264	4,218	1,284	9,035	3,666	2,091	32,308	55,898	1,570	1,570	3560.41%	
Change in fair value inv	561301	2,113	(5,968)	-	-	-	-	-	-	-	-	-	-	(28,178)	(34,146)	-	-	0.00%	
Gain (loss) on investment	561401	(1,847)	-	5	(2,197)	(168)	(645)	(15)	(1,089)	(532)	1,907	(237)	70	(569)	(3,470)	-	-	0.00%	
FA Auction/Salvage Pceeds	564102	2,000	-	-	-	-	-	-	25,700	-	-	-	-	-	25,700	-	-	100.00%	
Misc revenue	569101	1,080	56	-	72	214	-	-	-	-	-	-	214	313	869	-	-	100.00%	
Purchasing card rebate	569115	216	(216)	216	-	-	-	-	-	-	-	-	-	372	372	100	100	372.24%	
Total non operating revenue (expense)		39,494	(13,787)	3,361	4,373	2,891	(271)	5,552	30,296	2,511	12,643	5,264	4,258	9,993	67,083	2,275	2,275	2948.69%	
Income / (loss) before transfers		3,044,296	311,919	245,825	17,180	205,489	261,302	227,917	342,031	359,010	460,485	360,644	263,898	108,234	3,163,934	3,790,895	4,668,429	67.77%	
Transfers																			
Xfer out to General Fund	691101	(720,571)	(61,849)	(61,849)	(61,849)	(61,849)	(61,849)	(61,849)	(61,849)	(61,849)	(61,849)	(61,849)	(61,849)	(61,849)	(742,189)	(742,189)	(742,189)	100.00%	
Xfer out to DSF 2014 Cap Imp	691701	(8,934)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(713)	(8,959)	(8,994)	(8,994)	99.61%	
Xfer out to DSF 2015 Cap Imp	691701	(13,165)	(1,094)	(1,094)	(1,094)	(1,094)	(1,094)	(1,094)	(1,094)	(1,094)	(1,094)	(1,094)	(1,094)	(1,017)	(13,056)	(13,134)	(13,134)	99.41%	
Total transfers		(742,670)	(63,693)	(63,693)	(63,693)	(63,693)	(63,693)	(63,693)	(63,693)	(63,693)	(63,693)	(63,693)	(63,693)	(63,579)	(764,204)	(764,317)	(764,317)	99.99%	
Reserves	699901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,026,578)	(3,904,112)	0.00%	
Change in fund balance income / (loss)		2,301,626	248,226	182,132	(46,513)	141,796	197,609	164,224	278,338	295,317	396,792	296,951	200,205	44,654	2,399,729				
																Original Budget	Approved Budget	Revenue	
																8,384,010	9,718,368	Expense	
																8,384,010	9,718,368	Balanced	

Building Fund

FY 2017

Balance Sheet		End Bal FY2016	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17
Assets														
Cash	131500	5,641,971	5,738,207	5,930,836	6,072,112	6,077,497	6,321,742	6,586,071	6,816,996	7,141,219	7,715,562	8,014,101	8,254,096	8,265,305
Contractor Permit Escrow	101001 23501	161,251	164,329	161,122	158,927	157,784	160,236	161,526	159,868	161,975	165,562	171,921	172,715	173,067
Model Home Escrow Cash	101001 23502	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	67,500	67,500	67,500	67,500	67,500
Petty Cash	102002	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	115199	216	-	-	-	-	-	-	-	-	-	-	-	372
Interest Receivable	135101	7,658	-	-	-	-	-	-	-	-	-	-	-	20,942
Prepaid Items	155001	299	-	-	-	-	-	-	-	-	-	-	-	183
Total assets		5,885,395	5,976,535	6,165,958	6,305,039	6,309,281	6,555,978	6,821,597	7,050,864	7,370,694	7,948,624	8,253,522	8,494,312	8,527,369
Liabilities														
Vouchers Payable Trade	201000	5,685	2,609	1,552	177,619	23,848	3,664	4,083	2,641	7,468	1,209	630	27,551	5,184
Accounts Payable - Other	202000	-	-	-	-	-	-	-	-	-	-	-	-	5,144
Radon Gas Fees Due to Go	208002	22,691	6,624	13,272	20,042	7,552	15,251	24,617	7,299	15,794	27,339	35,458	17,794	19,581
Building Cert Fees Due t	208004	22,691	6,586	13,235	20,004	7,552	15,251	24,617	7,299	15,794	27,339	35,462	17,798	21,890
Compensated Absenses	210001	55,291	-	-	-	-	-	-	-	-	-	-	-	46,056
Wages Payable	216001	48,655	-	-	-	-	-	-	-	-	-	-	-	114,020
Contractor Permit Escrow	220001 23501	161,251	164,329	161,122	158,927	157,784	160,236	161,526	159,868	161,975	165,562	171,921	172,715	173,067
Model Home Escrow Deposit	220001 23502	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	67,500	67,500	67,500	67,500	67,500
Performance Bond Deposit	220001 23503	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700
Single Family Home Def Re	223001	839,528	803,906	796,224	771,964	801,209	806,783	873,573	882,296	908,179	1,008,655	1,031,866	1,101,353	976,289
Single Family Add/Remo De	223002	33,794	29,710	30,320	26,228	28,725	28,194	30,630	31,944	33,072	34,804	33,124	35,685	32,510
Town House Def Rev	223003	-	-	-	-	-	-	-	-	-	-	-	-	-
Duplex Def Revenue	223004	69,832	71,606	69,732	101,896	99,032	88,921	97,233	92,999	87,469	88,224	80,725	72,641	66,655
Multifamily Def Rev	223005	1,013	12,797	21,072	18,246	33,816	63,332	53,876	44,421	34,965	84,740	69,416	55,383	41,349
Commercial Office Def Rev	223006	47,425	52,214	53,057	52,088	50,953	79,462	90,184	82,866	75,601	77,526	64,952	62,791	53,754
Commercial Retail Def Rev	223007	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Add/Remodel De	223008	31,523	31,911	29,997	28,164	27,152	25,617	27,767	27,404	29,732	35,788	35,579	36,010	32,625
Religious Add/Remodel Def	223011	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities		1,421,077	1,263,992	1,271,284	1,456,877	1,319,323	1,368,411	1,469,807	1,420,736	1,445,250	1,626,387	1,634,335	1,674,919	1,663,322
Fund balance														
Beginning Fund Balance		2,162,692	4,464,318	4,464,318	4,464,318	4,464,318	4,464,318	4,464,318	4,464,318	4,464,318	4,464,318	4,464,318	4,464,318	4,464,318
Net income / (loss)		2,301,626	248,226	430,357	383,844	525,640	723,249	887,473	1,165,810	1,461,127	1,857,919	2,154,870	2,355,075	2,399,729
Ending fund balance		4,464,318	4,712,543	4,894,675	4,848,162	4,989,958	5,187,567	5,351,790	5,630,128	5,925,445	6,322,237	6,619,187	6,819,393	6,864,047
Total liabilities & fund balance		(5,885,395)	(5,976,535)	(6,165,958)	(6,305,039)	(6,309,281)	(6,555,978)	(6,821,597)	(7,050,864)	(7,370,695)	(7,948,624)	(8,253,522)	(8,494,312)	(8,527,369)

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 \$1,203,181.