

Building Fund

FY 2018

Balance Sheet		End Bal FY2017	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
Assets														
Cash	131500	8,265,305	8,399,781	8,624,019	8,839,430	8,915,114	9,193,175	9,328,840	9,680,392	10,160,243	10,525,354	10,800,162	11,006,963	11,039,155
Contractor Permit Escrow	101001 23501	173,067	191,312	211,259	189,367	213,946	225,405	220,912	233,158	302,445	466,711	391,672	362,624	369,567
Model Home Escrow Cash	101001 23502	67,500	74,000	74,000	84,000	84,000	89,000	89,000	89,000	107,000	133,500	133,500	133,500	145,000
Accounts Receivable	115199	372	-	-	-	-	-	-	-	-	-	-	-	8,188
Interest Receivable	135101	20,942	-	-	-	-	-	-	-	-	-	-	-	32,794
Prepaid Items	155001	183	-	-	-	-	-	-	-	-	-	-	-	-
Total assets		8,527,369	8,665,093	8,909,278	9,112,797	9,213,060	9,507,580	9,638,753	10,002,550	10,569,688	11,125,565	11,325,334	11,503,087	11,594,704
Liabilities														
Vouchers Payable Trade	201000	5,184	6,315	6,545	77,340	10,030	8,979	21,661	5,676	4,028	8,914	10,669	2,160	10,807
Accounts Payable - Other	202000	5,144	-	-	-	-	-	-	-	-	-	-	-	10,907
Radon Gas Fees Due to Go	208002	19,581	25,716	12,286	18,042	25,588	32,186	15,759	23,306	32,106	39,577	7,621	15,878	21,753
Building Cert Fees Due t	208004	21,890	29,576	15,822	22,964	32,544	41,130	31,576	41,493	53,061	63,024	10,080	20,892	28,610
Compensated Absenses	210001	46,056	-	-	-	-	-	-	-	-	-	-	-	44,536
Wages Payable	216001	114,020	-	-	-	-	-	-	-	-	-	-	-	68,758
Contractor Permit Escrow	220001 23501	173,067	191,312	211,259	189,367	213,946	225,405	220,912	233,158	302,445	466,711	391,672	362,624	369,567
Model Home Escrow Deposit	220001 23502	67,500	74,000	74,000	84,000	84,000	89,000	89,000	89,000	107,000	133,500	133,500	133,500	145,000
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	976,289	946,853	934,538	870,316	877,652	867,517	857,646	910,705	1,003,265	1,063,465	1,099,697	1,117,674	1,052,129
Single Family Add/Remo De	223002	32,510	29,789	28,174	27,757	25,239	22,088	21,104	25,021	24,038	24,239	28,509	32,246	31,543
Duplex Def Revenue	223004	66,655	62,085	54,752	69,663	60,174	57,903	69,821	63,845	68,179	68,279	71,956	70,724	82,009
Multifamily Def Rev	223005	41,349	29,615	22,211	14,808	17,155	8,532	7,314	18,727	15,929	13,131	10,333	11,898	8,554
Commercial Office Def Rev	223006	53,754	56,129	49,029	39,401	70,093	88,980	85,634	78,186	99,784	100,285	93,056	96,087	80,552
Commercial Add/Remodel De	223008	32,625	30,709	29,192	29,823	32,150	29,324	28,681	26,337	24,933	23,892	22,930	25,043	24,865
Total liabilities		1,663,322	1,489,800	1,445,508	1,451,183	1,456,272	1,478,745	1,456,808	1,523,153	1,742,467	2,012,717	1,887,723	1,896,427	1,987,290
Fund balance														
Beginning Fund Balance		4,464,318	6,864,047	6,864,047	6,864,047	6,864,047	6,864,047	6,864,047	6,864,047	6,864,047	6,864,047	6,864,047	6,864,047	6,864,047
Net income / (loss)		2,399,729	311,246	599,722	797,567	892,740	1,164,788	1,317,898	1,615,350	1,945,012	2,248,801	2,573,564	2,742,613	2,743,367
Ending fund balance		6,864,047	7,175,293	7,463,769	7,661,614	7,756,787	8,028,835	8,181,945	8,479,397	8,809,059	9,112,848	9,437,611	9,606,660	9,607,414
Total liabilities & fund balance		(8,527,369)	(8,665,093)	(8,909,278)	(9,112,797)	(9,213,060)	(9,507,580)	(9,638,753)	(10,002,550)	(10,551,526)	(11,125,565)	(11,325,334)	(11,503,087)	(11,594,704)

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 \$1,279,652.

Building Fund

FY 2018

Statement of Revenues, Expenses & Change in Fund Balance

Acct#	FY2017	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	YTD Total	Original Budget	Approved Budget	YTD as a % of Budget	Current Encumbrances
Revenues																		
Building permits																		
Single family homes	522201	3,128,871	299,356	296,506	313,551	266,414	290,879	273,902	293,860	305,269	300,907	305,338	331,840	313,054	3,590,876	1,888,095	1,888,095	190.19%
Single family add/remodel	522202	110,500	9,392	9,096	8,572	8,099	7,349	7,400	8,136	6,754	7,837	8,570	8,424	8,300	97,928	127,415	127,415	76.86%
Town houses	522203	311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Duplexes	522204	297,842	20,262	19,953	21,471	16,719	19,176	18,883	17,934	20,861	18,638	20,510	26,485	25,759	246,650	89,927	89,927	274.28%
Multi-family	522205	128,203	11,734	7,404	13,631	10,327	8,623	1,219	3,602	4,262	2,798	2,798	12,580	4,910	83,887	10,945	10,945	766.44%
Commercial office	522206	194,665	16,614	23,111	16,632	15,310	15,228	12,490	16,539	3,635	20,094	16,983	19,027	33,162	208,826	116,065	116,065	179.92%
Commercial add/remodel	522208	78,687	6,124	7,334	7,615	6,856	7,246	6,463	6,065	6,116	5,554	5,372	5,542	6,463	76,750	93,540	93,540	82.05%
Miscellaneous permits	522212	3,310,363	318,621	304,252	289,140	338,697	327,911	381,982	378,483	409,707	375,220	395,162	459,320	336,878	4,315,373	3,235,900	3,235,900	133.36%
Misc permit/admin exten	522213	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total buiding permits		7,249,540	682,103	667,656	670,612	662,423	676,411	702,339	724,619	756,603	731,047	754,732	863,219	728,528	8,620,291	5,561,887	5,561,887	154.99%
General government charges																		
Zoning fees	541905	-	-	22	-	-	-	-	-	-	-	-	-	-	22	-	-	100.00%
Reinspection	541910	250,167	27,633	26,535	28,646	32,975	33,098	38,828	43,223	42,941	39,872	42,522	50,029	41,463	447,765	248,845	248,845	179.94%
Total general government charges		250,167	27,633	26,557	28,646	32,975	33,098	38,828	43,223	42,941	39,872	42,522	50,029	41,463	447,787	248,845	248,845	179.95%
Public safety																		
Radon gas fees	542901	9,509	-	1,959	-	-	-	2,297	-	-	-	3,958	-	-	8,214	9,970	9,970	82.38%
Bldg certification fees	542902	9,509	-	2,189	-	-	-	1,805	-	-	-	6,302	-	-	10,297	6,435	6,435	160.01%
Total public safety		19,018	-	4,148	-	-	-	4,102	-	-	-	10,261	-	-	18,510	16,405	16,405	112.83%
Other																		
Other judgment/fine/forfeits	559101	105,938	1,994	2,328	2,489	1,432	995	2,561	1,768	940	787	804	1,685	1,716	19,499	39,755	39,755	49.05%
Total other		105,938	1,994	2,328	2,489	1,432	995	2,561	1,768	940	787	804	1,685	1,716	19,499	39,755	39,755	49.05%
Total revenues		7,624,663	711,730	700,689	701,747	696,830	710,504	747,830	769,610	800,484	771,706	808,318	914,933	771,706	9,106,087	5,866,892	5,866,892	155.21%
Expenses																		
Regular salary	612001	2,099,897	119,602	157,825	163,058	167,594	166,812	246,370	182,455	174,173	172,215	181,715	280,731	229,867	2,242,417	2,639,114	2,639,114	84.97%
Longevity salary	612002	2,216	65	78	78	83	74	38	-	-	-	-	-	-	415	2,164	2,164	19.19%
Contract Employees Salary	613102	14,157	995	1,554	1,411	1,313	1,482	879	-	-	-	-	-	-	7,633	50,196	50,196	15.21%
Overtime	614101	277,952	21,835	27,461	30,888	31,608	35,457	58,280	41,033	39,170	39,150	40,940	75,954	58,289	500,065	60,000	510,000	98.05%
Special pay/add pay	615101	6,893	435	570	540	525	510	720	600	465	540	665	850	555	6,975	8,790	8,790	79.35%
Standby pay	615104	16,801	809	1,417	1,397	1,514	1,017	1,892	1,351	883	1,392	931	2,024	1,063	15,690	19,475	19,475	80.56%
FICA taxes	621101	157,868	11,944	11,376	11,356	12,274	12,451	20,290	13,703	13,072	13,512	13,552	22,013	19,638	175,179	177,548	177,548	98.67%
Medicare taxes	621102	36,996	2,793	2,660	2,783	2,870	2,912	4,745	3,205	3,057	3,160	3,169	5,148	4,706	41,210	41,526	41,526	99.24%
General retirement	622101	155,428	10,414	14,076	14,424	16,011	16,375	24,726	17,026	16,837	16,529	17,133	27,023	21,782	212,356	198,692	198,692	106.88%
UAAL General retirement	622111	759,830	68,965	68,965	68,965	68,965	68,965	103,448	68,965	68,965	68,965	68,965	103,448	122,136	949,719	896,549	949,720	100.00%
Life health disability	623101	28,402	1,689	2,278	2,302	2,356	2,539	2,031	2,325	2,397	2,477	2,496	2,591	3,212	28,694	44,203	44,203	64.91%
Self-Insured Health Plan	623102	304,123	18,995	25,555	26,345	29,244	29,192	27,531	28,598	28,409	29,568	30,058	32,111	38,121	343,727	440,483	440,483	78.03%
Opt Out Health Ins Subs	623107	3,960	240	320	320	320	320	320	320	320	320	320	320	400	3,840	3,840	3,840	100.00%
Workers compensation	624101	17,509	1,459	1,401	1,472	1,490	1,320	2,053	1,358	1,348	1,321	1,666	3,125	2,554	20,566	21,206	21,206	96.98%
Leave payout	624103	114,319	52,509	-	-	-	1,496	22,750	-	-	10,385	-	2,046	41,702	130,887	84,888	84,888	154.19%
Contra Personnel	629998	(33,320)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Studies & master plans	631307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	0.00%
Accounting & auditing	631312	875	-	84	-	-	518	-	246	-	-	-	-	242	1,090	2,092	1,910	57.07%
Employee Health Clinic	634119	1,050	50	50	150	-	350	75	125	25	25	50	75	50	1,025	522	522	196.36%
Outside services	634120	296	1,000	19	974	13,768	6,587	2,350	5,922	3,987	11,323	8,606	8,991	33,763	97,288	71,203	101,966	95.41%
Food & mileage (City)	640101	-	30	-	15	-	94	-	-	-	3	-	-	-	142	-	-	100.00%
Travel costs	640105	280	-	189	-	252	-	175	146	1,159	1,002	-	339	635	3,897	7,554	4,554	85.58%
Communication service	641101	12,768	(486)	25	2,611	23	2,590	2,164	12	2,006	1,399	3,053	-	3,348	16,746	15,998	15,998	104.68%
Telephone service	641102	8,205	(661)	-	2,031	-	1,367	690	-	419	492	834	-	1,424	6,595	10,302	10,302	64.01%
Postage & shipping	641104	15	0	-	-	-	-	4	2	1	1	8	24	0	41	600	600	6.89%
Electric	643202	13,610	-	1,187	1,075	1,133	1,164	1,054	966	993	1,014	1,279	1,145	2,426	13,435	17,828	17,828	75.36%
Water & sewer	643203	1,844	153	-	148	151	151	159	189	166	315	-	156	307	1,895	1,829	1,829	103.59%
Copy & fax machine rent	644103	3,510	-	-	540	270	270	270	270	-	-	540	180	180	2,520	3,295	3,295	76.48%
Equip repair/maintenance	646102	394	-	-	-	-	-	-	-	-	-	-	-	-	-	5,978	2,112	0.00%
Unleaded fuel	646106	37,873	2,865	3,050	3,164	3,596	3,228	3,648	3,896	4,325	4,432	4,635	5,323	4,161	46,324	55,435	55,435	83.56%
Facilities Charges	646109	2,105	944	28	600	-	187	156	4	177	465	400	577	60	3,598	651	651	552.68%
Facilities Charges - Overhead	646109	1,948	-	-	2,132	-	-	361	-	-	642	-	-	2,111	5,247	1,526	1,526	343.82%

Building Fund

FY 2018

Statement of Revenues, Expenses & Change in Fund Balance

Statement of Revenues, Expenses & Change in Fund Balance															YTD	YTD			Current	
	Acct#	FY2017	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Total	Original Budget	Approved Budget	as a % of Budget		Encumbrances
Fleet Charges	646110	24,216	817	1,987	1,347	3,453	488	537	611	836	464	676	4,563	2,224	18,002	29,282	29,282	61.48%		
Fleet Charges - Overhead	646110	12,604	-	-	454	-	-	1,702	-	-	782	-	-	6,402	9,340	10,170	10,170	91.84%		
Printing	647101	2,219	-	182	748	-	65	174	420	-	189	1,237	-	386	3,401	1,551	2,072	164.14%		
Advertising	648101	450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Various Fees	649103	299	119	-	-	-	-	-	-	-	-	-	-	-	119	-	-	100.00%		
Credit Card Fees	649129	89,041	-	9,366	7,581	8,857	7,366	8,805	7,984	29,794	8,722	10,689	10,180	25,747	135,092	52,750	137,750	98.07%		
Office supplies	652101	7,011	57	295	1,127	746	9	202	1,009	640	1,191	702	733	1,173	7,882	4,577	6,738	116.98%		
Uniforms	652113	4,395	298	427	42	775	-	56	-	158	419	780	795	185	3,936	5,550	5,550	70.92%		
Tools	652115	795	-	-	77	26	96	219	609	-	-	-	-	-	1,027	1,100	1,100	93.40%		
Small equipment	652116	6,981	370	316	120	389	571	296	82	-	419	854	-	2,805	6,223	2,900	5,334	116.66%		
Computer equip/accessory	652121	32,788	925	1,677	200	-	650	785	8,711	1,093	2,820	1,330	-	1,197	19,388	12,700	31,052	62.44%		
Computer software/license	652122	238	-	-	-	-	-	-	119	-	-	-	-	-	119	18,306	1,615	7.37%		
Safety equipment	652124	42	-	-	-	-	-	-	21	-	-	15	-	560	596	305	605	98.55%		
Other operating mat & sup	652199	4,389	669	238	392	294	568	479	270	131	430	728	342	700	5,239	3,051	6,415	81.67%		
Books pubs subscrpt member	654101	1,900	293	85	2,575	9,261	-	306	698	(101)	1,436	145	25	454	15,177	2,543	14,532	104.44%		
Training & seminars	655101	3,056	-	75	-	530	5	300	50	449	-	-	-	449	1,858	10,910	4,583	40.54%		
In-house training	655102	357	-	1,845	-	-	-	-	-	-	22	161	-	450	2,477	2,543	2,543	97.42%		
Discounts taken/lost	656101	-	-	(5)	-	(900)	-	-	-	-	-	-	-	-	(905)	-	-	0.00%		
Equipment	664101	-	-	-	-	89,979	-	-	-	-	-	-	-	-	89,979	86,729	90,229	99.72%		
Vehicles	664102	67,620	-	-	-	-	-	-	-	-	-	-	-	-	-	87,892	-	0.00%		
Vehicles - Replacement	664102	221,610	-	-	74,154	49,436	-	-	-	-	-	-	73,821	-	197,411	-	198,892	99.26%		
Computer Software Intangible	664501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	283,720	0.00%		
Total expenses		4,527,812	320,192	336,656	427,595	518,207	367,244	541,040	393,300	395,356	397,543	398,334	664,651	635,462	5,395,578	5,266,346	6,242,555	86.43%		-
Non operating revenue (expense)																				
Interest & other earnings																				
Local bank investment interest	561101	21,859	-	2,719	2,000	4,017	5,191	4,886	5,837	5,607	6,308	9,383	7,185	13,840	66,974	665	665	10071.26%		
Longterm investment earnings	561107	55,898	(20,942)	9,368	9,728	1,978	6,233	8,173	3,667	7,925	10,471	3,628	5,216	47,118	92,563	1,725	1,725	5365.99%		
Change in fair value inv	561301	(34,146)	28,178	-	-	-	-	-	-	-	-	-	-	(108,104)	(79,927)	-	-	0.00%		
Gain (loss) on investment	561401	(3,470)	-	(960)	(977)	(2,593)	(247)	(76)	(1,401)	(2,542)	(69)	(6,149)	(6,775)	(9,669)	(31,459)	-	-	0.00%		
FA Auction/Salvage Poceeds	564102	25,700	-	-	-	-	3,705	19,900	-	-	-	-	-	7,600	31,205	-	-	100.00%		
Misc revenue	569101	869	(98)	-	-	206	964	521	123	627	-	(5,000)	224	-	(2,434)	-	-	0.00%		
Purchasing card rebate	569115	372	(372)	374	-	-	-	-	-	-	-	-	-	588	590	100	100	590.06%		
Total non operating revenue (expense)		67,083	6,766	11,501	10,752	3,607	15,846	33,403	8,226	11,617	16,710	1,862	5,850	(48,627)	77,513	2,490	2,490	3112.97%		
Income / (loss) before transfers		3,163,934	398,304	375,534	284,903	182,231	359,106	240,193	384,536	416,745	390,873	411,846	256,133	87,618	3,788,022	603,036	(373,173)	100.00%		
Transfers																				
Xfer out to General Fund	691101	(742,189)	(85,218)	(85,218)	(85,218)	(85,218)	(85,218)	(85,218)	(85,218)	(85,218)	(85,218)	(85,218)	(85,218)	(85,218)	(1,022,617)	(1,022,617)	(1,022,617)	100.00%		
Xfer out to DSF 2014 Cap Imp	691701	(8,959)	(747)	(747)	(747)	(747)	(747)	(772)	(772)	(772)	(772)	(772)	(772)	(623)	(8,988)	(8,959)	(8,959)	100.32%		
Xfer out to DSF 2015 Cap Imp	691701	(13,056)	(1,093)	(1,093)	(1,093)	(1,093)	(1,093)	(1,093)	(1,093)	(1,093)	(1,093)	(1,093)	(1,093)	(1,023)	(13,050)	(13,120)	(13,120)	99.47%		
Total transfers		(764,204)	(87,058)	(87,058)	(87,058)	(87,058)	(87,058)	(87,083)	(87,083)	(87,083)	(87,083)	(87,083)	(87,083)	(86,864)	(1,044,655)	(1,044,696)	(1,044,696)	100.00%		
Change in fund balance income / (loss)		2,399,729	311,246	288,476	197,845	95,173	272,048	153,109	297,453	329,661	303,790	324,763	169,049	753	2,743,367					
3 payrolls															3 payrolls					
																Original Budget	Approved Budget	Revenue		
																5,869,382	5,869,382			
																7,801,302	8,527,369		Balance Forward	
																13,670,684	14,396,751		Total	
																6,311,042	7,287,251		Expense	
																7,359,642	7,109,500		Reserves	
																13,670,684	14,396,751		Total	
																-	-		Balanced	