### 2. Questionable Interdepartmental Transfers

Assertion: We have documented numerous instances of building permit fees being diverted to seemingly unrelated expenses:

- \$264,910 budgeted in FY 2023 for "Building Fire Expense" despite no fire review requirements for single-family homes
- Fire Department representatives have stated they do not receive the fire plan review and inspection fees collected through permitting
- The FY 2023 fire budget was amended to \$419,930 to cover hurricane-related emergency pay, an inappropriate use of building permitfund

The assertion above intimates that building permit fees are being diverted to seemingly unrelated expenses, which are alleged to be costs associated with providing fire inspection fees to new commercial construction. Section 553.80 of the Florida Statutes authorizes building permit and inspection fees to be utilized for those costs associated with enforcement of the Florida Building Code, which recognizes that the statutory definition of "enforcing the Florida Building Code" expressly includes "fire inspections associated with new construction."

Therefore, fire inspection costs that are properly characterized as "fire inspections associated with new construction" (e.g., plan review or final fire inspections required as part of a building permit) may be charged to the Building Fund. From FY 2019 - FY 2022, these costs were lawfully charged to the Building Fund which is permitted by the Florida Statutory Law.

In FY 2023, the City determined to migrate such costs, along with any hurricane related emergency pay identified above, to the Fire Department (costs continue to remain in this Department). This was clearly disclosed in the City's monthly report which was provided directly to the Building Industry Oversight Committee.

### Attached to support response:

- Section 553.80 of the Florida Statutes
- Building Fund Statement of Revenues, Expenses & Changes to Fund Balance, September 2023, which shows the budget and actual costs associated with fire inspections for new construction being reclassed out of the Building Fund.

# The Florida Senate 2020 Florida Statutes

<u>Title XXXIII</u>	Chapter 553	SECTION 80
REGULATION OF TRADE,	BUILDING CONSTRUCTION	Enforcement.
COMMERCE, INVESTMENTS,	STANDARDS	
AND SOLICITATIONS		
	Entire Chapter	

#### 553.80 Enforcement.—

- (1) Except as provided in paragraphs (a)-(g), each local government and each legally constituted enforcement district with statutory authority shall regulate building construction and, where authorized in the state agency's enabling legislation, each state agency shall enforce the Florida Building Code required by this part on all public or private buildings, structures, and facilities, unless such responsibility has been delegated to another unit of government pursuant to s. <u>553.79</u>(9).
- (a) Construction regulations relating to correctional facilities under the jurisdiction of the Department of Corrections and the Department of Juvenile Justice are to be enforced exclusively by those departments.
- (b) Construction regulations relating to elevator equipment under the jurisdiction of the Bureau of Elevators of the Department of Business and Professional Regulation shall be enforced exclusively by that department.
- (c) In addition to the requirements of s. <u>553.79</u> and this section, facilities subject to the provisions of chapter 395 and parts II and VIII of chapter 400 shall have facility plans reviewed and construction surveyed by the state agency authorized to do so under the requirements of chapter 395 and parts II and VIII of chapter 400 and the certification requirements of the Federal Government. Facilities subject to the provisions of part IV of chapter 400 may have facility plans reviewed and shall have construction surveyed by the state agency authorized to do so under the requirements of part IV of chapter 400 and the certification requirements of the Federal Government.
- (d) Building plans approved under s. <u>553.77</u>(3) and state-approved manufactured buildings, including buildings manufactured and assembled offsite and not intended for habitation, such as lawn storage buildings and storage sheds, are exempt from local code enforcing agency plan reviews except for provisions of the code relating to erection, assembly, or construction at the site. Erection, assembly, and construction at the site are subject to local permitting and inspections. Lawn storage buildings and storage sheds bearing the insignia of approval of the department are not subject to s. <u>553.842</u>. Such buildings that do not exceed 400 square feet may be delivered and installed without need of a contractor's or specialty license.
- (e) Construction regulations governing public schools, state universities, and Florida College System institutions shall be enforced as provided in subsection (6).
- (f) The Florida Building Code as it pertains to toll collection facilities under the jurisdiction of the turnpike enterprise of the Department of Transportation shall be enforced exclusively by the turnpike enterprise.
- (g) Construction regulations relating to secure mental health treatment facilities under the jurisdiction of the Department of Children and Families shall be enforced exclusively by the department in conjunction with the Agency for Health Care Administration's review authority under paragraph (c).

The governing bodies of local governments may provide a schedule of fees, as authorized by s. 125.56(2) or s. 166.222 and this section, for the enforcement of the provisions of this part. Such fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The authority of state enforcing agencies to set fees for enforcement shall be derived from authority existing on July 1, 1998. However, nothing contained in this subsection shall operate to limit such agencies from adjusting their fee schedule in conformance with existing authority.

(2)(a) Any two or more counties or municipalities, or any combination thereof, may, in accordance with the provisions of chapter 163, governing interlocal agreements, form an enforcement district for the purpose of enforcing and administering the provisions of the Florida Building Code. Each district so formed shall be registered with the

department on forms to be provided for that purpose. Nothing in this subsection shall be construed to supersede provisions of county charters which preempt municipal authorities respective to building codes.

- (b) With respect to evaluation of design professionals' documents, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code and issue a permit, to reject design documents required by the code three or more times for failure to correct a code violation specifically and continuously noted in each rejection, including, but not limited to, egress, fire protection, structural stability, energy, accessibility, lighting, ventilation, electrical, mechanical, plumbing, and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to chapter 120, the local government shall impose, each time after the third such review the plans are rejected for that code violation, a fee of four times the amount of the proportion of the permit fee attributed to plans review.
- (c) With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent reinspection of any project or activity for the same code violation specifically and continuously noted in each rejection, including, but not limited to, egress, fire protection, structural stability, energy, accessibility, lighting, ventilation, electrical, mechanical, plumbing, and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to chapter 120, the local government shall impose a fee of four times the amount of the fee imposed for the initial inspection or first reinspection, whichever is greater, for each such subsequent reinspection.
- (3)(a) Each enforcement district shall be governed by a board, the composition of which shall be determined by the affected localities.
- (b)1. At its own option, each enforcement district or local enforcement agency may adopt rules granting to the owner of a single-family residence one or more exemptions from the Florida Building Code relating to:
- a. Addition, alteration, or repairs performed by the property owner upon his or her own property, provided any addition or alteration shall not exceed 1,000 square feet or the square footage of the primary structure, whichever is less.
- b. Addition, alteration, or repairs by a nonowner within a specific cost limitation set by rule, provided the total cost shall not exceed \$5,000 within any 12-month period.
  - Building and inspection fees.
- 2. However, the exemptions under subparagraph 1. do not apply to single-family residences that are located in mapped flood hazard areas, as defined in the code, unless the enforcement district or local enforcement agency has determined that the work, which is otherwise exempt, does not constitute a substantial improvement, including the repair of substantial damage, of such single-family residences.
- 3. Each code exemption, as defined in sub-subparagraphs 1.a., b., and c., shall be certified to the local board 10 days prior to implementation and shall only be effective in the territorial jurisdiction of the enforcement district or local enforcement agency implementing it.
- (4) When an enforcement district has been formed as provided herein, upon its registration with the department, it shall have the same authority and responsibility with respect to building codes as provided by this part for local governing bodies.
- (5) State and regional agencies with special expertise in building code standards and licensing of contractors and design professionals shall provide support to local governments upon request.
- (6) Notwithstanding any other law, state universities, Florida College System institutions, and public school districts shall be subject to enforcement of the Florida Building Code under this part.
- (a)1. State universities, Florida College System institutions, or public school districts shall conduct plan review and construction inspections to enforce building code compliance for their building projects that are subject to the Florida Building Code. These entities must use personnel or contract providers appropriately certified under part XII of chapter 468 to perform the plan reviews and inspections required by the code. Under these arrangements, the entities are not subject to local government permitting requirements, plans review, and inspection fees. State universities, Florida College System institutions, and public school districts are liable and responsible for all of their buildings, structures, and facilities. This paragraph does not limit the authority of the county, municipality, or code enforcement

district to ensure that buildings, structures, and facilities owned by these entities comply with the Florida Building Code or to limit the authority and responsibility of the fire official to conduct firesafety inspections under chapter 633.

- 2. In order to enforce building code compliance independent of a county or municipality, a state university, Florida College System institution, or public school district may create a board of adjustment and appeal to which a substantially affected party may appeal an interpretation of the Florida Building Code which relates to a specific project. The decisions of this board, or, in its absence, the decision of the building code administrator, may be reviewed under s. <u>553.775</u>.
- (b) If a state university, Florida College System institution, or public school district elects to use a local government's code enforcement offices:
- 1. Fees charged by counties and municipalities for enforcement of the Florida Building Code on buildings, structures, and facilities of state universities, state colleges, and public school districts may not be more than the actual labor and administrative costs incurred for plans review and inspections to ensure compliance with the code.
- 2. Counties and municipalities shall expedite building construction permitting, building plans review, and inspections of projects of state universities, Florida College System institutions, and public schools that are subject to the Florida Building Code according to guidelines established by the Florida Building Commission.
- 3. A party substantially affected by an interpretation of the Florida Building Code by the local government's code enforcement offices may appeal the interpretation to the local government's board of adjustment and appeal or to the commission under s. <u>553.775</u> if no local board exists. The decision of a local board is reviewable in accordance with s. <u>553.775</u>.
- (c) The Florida Building Commission and code enforcement jurisdictions shall consider balancing code criteria and enforcement to unique functions, where they occur, of research institutions by application of performance criteria in lieu of prescriptive criteria.
- (d) School boards, Florida College System institution boards, and state universities may use annual facility maintenance permits to facilitate routine maintenance, emergency repairs, building refurbishment, and minor renovations of systems or equipment. The amount expended for maintenance projects may not exceed \$200,000 per project. A facility maintenance permit is valid for 1 year. A detailed log of alterations and inspections must be maintained and annually submitted to the building official. The building official retains the right to make inspections at the facility site as he or she considers necessary. Code compliance must be provided upon notification by the building official. If a pattern of code violations is found, the building official may withhold the issuance of future annual facility maintenance permits.

This part may not be construed to authorize counties, municipalities, or code enforcement districts to conduct any permitting, plans review, or inspections not covered by the Florida Building Code. Any actions by counties or municipalities not in compliance with this part may be appealed to the Florida Building Commission. The commission, upon a determination that actions not in compliance with this part have delayed permitting or construction, may suspend the authority of a county, municipality, or code enforcement district to enforce the Florida Building Code on the buildings, structures, or facilities of a state university, Florida College System institution, or public school district and provide for code enforcement at the expense of the state university, Florida College System institution, or public school district.

(7)(a) The governing bodies of local governments may provide a schedule of reasonable fees, as authorized by s. 125.56(2) or s. 166.222 and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. When providing a schedule of reasonable fees, the total estimated annual revenue derived from fees, and the fines and investment earnings related to the fees, may not exceed the total estimated annual costs of allowable activities. Any unexpended balances shall be carried forward to future years for allowable activities or shall be refunded at the discretion of the local government. A local government may not carry forward an amount exceeding the average of its operating budget for enforcing the Florida Building Code for the previous 4 fiscal years. For purposes of this subsection, the term "operating budget" does not include reserve amounts. Any amount exceeding this limit must be used as authorized in subparagraph 2. However, a local government which established, as of

January 1, 2019, a Building Inspections Fund Advisory Board consisting of five members from the construction stakeholder community and carries an unexpended balance in excess of the average of its operating budget for the previous 4 fiscal years may continue to carry such excess funds forward upon the recommendation of the advisory board. The basis for a fee structure for allowable activities shall relate to the level of service provided by the local government and shall include consideration for refunding fees due to reduced services based on services provided as prescribed by s. <u>553.791</u>, but not provided by the local government. Fees charged shall be consistently applied.

- 1. As used in this subsection, the phrase "enforcing the Florida Building Code" includes the direct costs and reasonable indirect costs associated with review of building plans, building inspections, reinspections, and building permit processing; building code enforcement; and fire inspections associated with new construction. The phrase may also include training costs associated with the enforcement of the Florida Building Code and enforcement action pertaining to unlicensed contractor activity to the extent not funded by other user fees.
- 2. A local government must use any excess funds that it is prohibited from carrying forward to rebate and reduce fees.
  - 3. The following activities may not be funded with fees adopted for enforcing the Florida Building Code:
  - Planning and zoning or other general government activities.
  - b. Inspections of public buildings for a reduced fee or no fee.
- c. Public information requests, community functions, boards, and any program not directly related to enforcement of the Florida Building Code.
- d. Enforcement and implementation of any other local ordinance, excluding validly adopted local amendments to the Florida Building Code and excluding any local ordinance directly related to enforcing the Florida Building Code as defined in subparagraph 1.
- 4. A local government shall use recognized management, accounting, and oversight practices to ensure that fees, fines, and investment earnings generated under this subsection are maintained and allocated or used solely for the purposes described in subparagraph 1.
- 5. The local enforcement agency, independent district, or special district may not require at any time, including at the time of application for a permit, the payment of any additional fees, charges, or expenses associated with:
  - a. Providing proof of licensure pursuant to chapter 489;
  - b. Recording or filing a license issued pursuant to this chapter;
- c. Providing, recording, or filing evidence of workers' compensation insurance coverage as required by chapter 440; or
  - d. Charging surcharges or other similar fees not directly related to enforcing the Florida Building Code.
- (b) By December 31, 2020, the governing body of a local government that provides a schedule of fees shall create a building permit and inspection utilization report and post the report on its website. The information in the report shall be derived from relevant information available in the most recently completed financial audit. After December 31, 2020, the governing body of a local government that provides a schedule of fees shall update its building permit and inspection utilization report before making any adjustments to the fee schedule. The report shall include:
- 1. Direct and indirect costs incurred by the local government to enforce the Florida Building Code, including costs related to:
- a. Personnel services costs, including salary and related employee benefit costs incurred by the local government to enforce the Florida Building Code.
  - b. Operating expenditures and expenses.
  - 2. Permit and inspection utilization information, including:
  - a. Number of building permit applications submitted.
  - b. Number of building permits issued or approved.
  - c. Number of building inspections and reinspections requested.
  - Number of building inspections and reinspections conducted.
  - e. Number of building inspections conducted by a private provider.
  - f. Number of audits conducted by the local government of private provider building inspections.

- g. Number of personnel dedicated by the local government to enforce the Florida Building Code, issue building permits, and conduct inspections.
  - h. Other permissible activities for enforcing the Florida Building Code as described in subparagraph (a)1.
  - 3. Revenue information, including:
  - a. Revenue derived from fees pursuant to paragraph (a).
  - b. Revenue derived from fines pursuant to paragraph (a).
- c. When applicable, investment earnings from the local government's investment of revenue derived from fees and fines pursuant to paragraph (a).
  - d. Balances carried forward by the local government pursuant to paragraph (a).
  - e. Balances refunded by the local government pursuant to paragraph (a).
  - f. Revenue derived from other sources, including local government general revenue.
- (c) The governing body of a local government that issues building permits may charge a person only one search fee, in an amount commensurate with the research and time costs incurred by the governing body, for identifying building permits for each unit or subunit assigned by the governing body to a particular tax parcel identification number.
- (8) The Department of Agriculture and Consumer Services is not subject to local government permitting requirements, plan review, or inspection fees for agricultural structures, such as equipment storage sheds and pole barns that are not used by the public.

History.—s. 11, ch. 74-167; s. 3, ch. 75-111; s. 5, ch. 77-365; s. 3, ch. 85-97; s. 805, ch. 97-103; ss. 50, 51, ch. 98-287; ss. 85, 86, ch. 2000-141; ss. 34, 35, ch. 2001-186; ss. 3, 4, ch. 2001-372; s. 87, ch. 2002-1; s. 27, ch. 2002-20; s. 12, ch. 2005-147; s. 64, ch. 2006-1; s. 15, ch. 2008-191; s. 37, ch. 2010-176; s. 127, ch. 2014-17; s. 276, ch. 2014-19; s. 23, ch. 2014-154; s. 21, ch. 2016-129; s. 10, ch. 2017-149; s. 7, ch. 2019-75; s. 3, ch. 2019-121.

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Statement of Revenues, Expenses	& Change in	n Fund Balance																YTD	FY 2023
·	Acct#	FY2022	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	YTD Total	Original Budget	Approved Budget	as a % of Budget	Current Encumbrances
Revenues																			
Building permits																			
Single family add/remodel	422201	5,615,494	483,712 6,455	495,332 6,795	495,155	493,915	472,904	462,042	436,029 8,875	407,907	390,822 11,527	395,615 12,418	383,067 13,244	374,175	5,290,673	5,200,000	5,200,000	101.74%	
Single family add/remodel Town houses	422202 422203	83,447 7,178	0,455	6,795	6,581	7,069	7,493	8,011	8,875	10,547	11,527	12,418	13,244	14,059	113,073	80,000	80,000	141.34% 0.00%	
Duplexes	422204	171,197	6,858	6,737	5,723	7,108	8,060	8,961	9,601	9,457	8,710	9,246	8,961	10,444	99,865	194,848	194,848	51.25%	
Multi-family	422205	142,222	18,477	19,794	20,993	21,373	17,609	15,463	14,756	16,056	16,291	16,309	14,686	12,170	203,978	75,000	75,000	271.97%	
Commercial office	422206	276,292	12,746	17,512	17,848	20,158	24,830	26,863	29,169	26,987	27,929	28,249	29,017	29,364	290,674	250,000	250,000	116.27%	
Commercial add/remodel Miscellaneous permits	422208 422212	41,806 4,905,214	2,600 245,334	2,807 248,384	2,677 391,370	2,941 592,347	3,343 832,847	3,897 796,140	4,135 708,764	5,097 641,450	5,225 760,886	5,557 627,322	5,634 649,535	6,070 489,522	49,981 6,983,902	51,500 4,200,000	51,500 4,200,000	97.05% 166.28%	
Misc permit/admin exten	422212	266	243,334	240,304	-	-	-	790,140	-	-	-	-	-	-	0,900,902	4,200,000	4,200,000	0.00%	
Total building permits		11,243,115	776,181	797,362	940,346	1,144,910	1,367,086	1,321,378	1,211,330	1,117,501	1,221,390	1,094,716	1,104,144	935,803	13,032,146	10,051,348	10,051,348	129.66%	
General government charges																			
Reinspection	441910	460,806	19,779	34,706	47,432	51,342	57,305	69,540	71,722	61,743	69,039	78,138	87,882	77,159	725,786	375,000	375,000	193.54%	
Total general government charges		460,806	19,779	34,706	47,432	51,342	57,305	69,540	71,722	61,743	69,039	78,138	87,882	77,159	725,786	375,000	375,000	193.54%	
Public safety																			
Radon gas fees	442901	11,632	3,727	-	-	-	2,506	-	-	5,329	-	4,473	-	-	16,036	10,000	10,000	160.36%	
Bldg certification fees	442902	15,423	8,168	-	-	-	3,863	-	-	5,810	-	5,321	-	-	23,163	13,000	13,000	178.17%	
Total public safety		27,055	11,896	-	-	-	6,370	-	-	11,138	-	9,794	-	-	39,198	23,000	23,000	170.43%	
Other																			
Other judgment/fine/forfeits	459101	5,247	-	125	-	120	1,645	998	176	80	430	-	-	323	3,897	18,000	18,000	21.65%	
Fed Grant Other Phy Environ	431390	-	-	-	-	-	87,127								87,127	-	153,938	56.60%	
Total other		5,247	-	125	-	120	88,772	998	176	80	430	-	-	323	91,024	18,000	171,938	52.94%	
otal revenues		11,736,223	807,856	832,193	987,778	1,196,372	1,519,533	1,391,916	1,283,227	1,190,463	1,290,859	1,182,648	1,192,025	1,013,285	13,888,154	10,467,348	10,621,286	130.76%	
uilding Code Expenses																			
Regular salary	512001	2,808,087	72,895	235,474	359,279	235,386	232,088	235,554	228,329	233,858	358,401	279,817	265,660	294,579	3,031,321	4,770,078	4,770,078	63.55%	
Contract Employees Salary Overtime	513102 514101	225.059	- 25,454	- 29,644	- 41,108	- 28,759	- 34,284	- 28,961	25,383	- 26,458	21 252	26,727	- 30,505	31,533	- 360,060	25,480	25,480 225,000	0.00% 160.03%	
Special pay/add pay	515101	235,058 4,967	23,434	29,044	340	280	180	255	180	195	31,253 255	180	150	(390)	360,069 2,125	225,000 3,540	3,540	60.03%	
Tuition Reimbursement	515103	5,593	-	-	-		-	-	-	-	-	-	-	-	-,	14,000	14,000	0.00%	
Standby pay	515104	15,682	570	949	2,471	1,435	1,167	1,129	1,192	1,216	1,438	848	1,418	1,512	15,345	15,666	15,666	97.95%	
FICA taxes	521101	188,612	12,995	16,847	28,188	15,736	15,919	16,185	15,155	15,600	23,971	18,422	17,738	18,632	215,390	218,084	218,084	98.76%	
Medicare taxes	521102	44,110	2,294	3,940	6,592	3,680	3,723	3,809	3,544	3,648	5,606 87,749	4,308	4,148	4,358	49,652	51,004	51,004	97.35%	
General retirement ICMA (401A)	522101 522104	249,534 12,420	41,913 2,875	59,387	91,951	60,739	59,979	61,254	57,735	57,628	87,749	67,801	93,082	68,479	807,700 2,875	807,707 13,054	807,707 13,054	100.00% 22.02%	
UAAL General retirement	522111	867,072	2,070	-	-	-	_	-	_	_	_	-	_	_	-	-	-	0.00%	
Life health disability	523101	30,816	1,386	2,807	2,844	2,763	2,700	2,850	2,681	2,704	2,703	3,172	2,983	3,651	33,242	52,535	52,535	63.28%	
Self-Insured Health Plan	523102	436,439	19,794	39,830	40,063	40,761	38,743	38,824	37,725	37,964	38,570	36,802	40,496	53,431	463,005	643,886	643,886	71.91%	
Opt Out Health Ins Subs	523107 524101	2,824 30,494	160 2,190	320 2,469	320 4,102	320 2,447	480 2,253	480 2,298	480 2,221	480 2,458	480 4,340	480 3,856	640 3,815	(640) 3,839	4,000 36,286	- 37,116	- 37,116	100.00% 97.76%	
Workers compensation Unemployment	524101 524102	(11)	2,190	2,469	4,102	2,447	2,255	2,296 518	2,221	2,456	4,340	3,000	3,015	3,039	30,200 777	37,110	37,110	100.00%	
Leave payout	524103	95,676	(27,435)	-	46,718	_	1,885	4,039	-	-	6,634	-	-	221	32,062	106,331	106,331	30.15%	
Studies & master plans	531307	-	` -	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	0.00%	
Accounting & auditing	531312	- 07.454	-	-	-	-	-	-	-	-	-	-	- 17 700		-	2,578	2,578	0.00%	405 474
Other Professional Services Outside services	531399 534120	27,451 175,110	-	11,870	14,926 30,202	69,805 9,939	45,946 101,970	61,119 89,973	- 166,419	12,423 347,232	21,337 237,011	9,390 140,105	17,708 121,669	5,122 148,477	269,647 1,392,999	30,600	250,550 1,627,961	107.62% 85.57%	165,171 434,217
Food & mileage (City)	540101	380	-	27	(5)	9,939	101,970	09,973	43	347,232	237,011	26	36	140,477	1,392,999	214	214	58.99%	434,217
Recruitment travel	540101	211	-	-	-	_	-	-	-	-	-	-	-	-	-	1,020	1,020	0.00%	
Travel costs	540105	6,692	90	138	-	-	204	319	543	-	-	144	-	392	1,829	28,275	47,275	3.87%	
Communication service	541101	30,735	1,432	4,088	2,749	3,117	1,184	4,181	3,527	4,136	2,780	2,746	4,391	1,506	35,838	21,667	21,667	165.40%	
Telephone service	541102 541104	51	-	4	4	4	3	11	-	5	4	5	5   42	5	50 650	7,141	7,141	0.70%	
Postage & shipping Electric	541104 543202	195 17,275	-	100 1,757	22 1,844	31 1,711	11	3,713	49 2,059	21 2,046	197 1,848	180 1,918	42 1,959	3,979	659 22,833	223 18,468	223 18,468	295.42% 123.64%	
Water & sewer	543202	1,278	171	109	106	136	149	161	218	131	138	119	134	156	1,729	1,784	1,784	96.91%	
Copy & fax machine rent	544103	270	-	-	473	278	210	184	184	135	234	135	99	319	2,250	510	3,780	59.52%	270
Other rentals/leases	544199	-	-	-	-	-	-	-	-	-	-	-	4,712	14,135	18,847	-	-	100.00%	15,502
Equip repair/maintenance	546102	-					35								35	6,375	3,375	1.04%	
Unleaded fuel	546106 546100	90,239	5,953	7,231	7,128	8,271	6,701	8,650	7,173	7,268	6,786	7,336	9,526	7,518	89,540	64,804	64,804	138.17%	
Facilities Charges Facilities Charges - Overhead	546109 546109	17,515 586	43	239	2,470 454	43	487	- 570	440	603	105 918	21,827	191	-	26,449 1,943	5,200 4,070	5,200 4,070	508.64% 47.73%	
Facilities Charges - Overnead Facilities Charges - Proj	546109 546109	280	-	[]	404	-	- -	5/0	-	-	2,343	[]	- [	-	1,943 2,343	4,070	4,070	47.73% 100.00%	
Fleet Charges	546110	69,263	3,161	9,886	6,308	4,266	4,395	10,907	2,993	8,783	6,917	4,836	7,523	10,078	80,053	30,465	30,465	262.77%	
Fleet Charges - Overhead	546110	(594)	-	-	(77)	-,255	-	(2,518)	_,555	-	1,682	-	- ,020	-	(913)	-	-	0.00%	
Warranty/Maint/Service	546300	625	-	-	` -	-	-	-	-	-	-	-	-	-		177,353	177,353	0.00%	
Printing	547101	2,684 395	-	604	132	176	670	44	188	-	965 848	1,635	120	-	4,534 848	1,275 314	2,275 314	199.30% 270.06%	
Advertising	548101																		

FY 2023

**Building Fund** 

Building Fund	0.0:		-	ı		r	T	ı		•		ı	•	-					FY 2023
Statement of Revenues, Expense	es & Change in	Fund Balance I													YTD	Original	Approved	YTD as a % of	Current
	Acct#	FY2022	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total	Budget	Approved Budget	Budget	Encumbrances
Verieus Face	540400	540		0	200		500		400					•	4.050	500	4 400	400.000/	
Various Fees Interfund Svc Payment	549103 549110.100	513 1,523,874	- 132,620	132,620	298 132,620	132,620	590 132,620	- 132,620	460 132,620	- 132,620	132,620	132,620	- 175,525	- 604,577	1,356 2,106,300	522 1,497,065	1,122 2,106,300	120.86% 100.00%	
Credit Card Fees	549129	87,665	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Office supplies	552101	2,977	-	465	321	572	287	336	922	498	549	871	29	282	5,133	2,401	2,401	213.79%	
Uniforms	552113	8,180	-	-	769	778	908	829	526	251	525	530	-	1,730	6,847	6,931	6,931	98.79%	1,052
Tools Small equipment	552115 552116	1,487 36,488	-	- 154	15   1,665	30 892	-	3,939	- (1,640)	1,326 478	700	71 145	220 264	223 510	1,886 7,107	1,360 2,159	1,360 7,200	138.70% 98.71%	
Computer equip/accessory	552116	20,342	-	3,824	1,322	603	579	3,939 18,440	(1,640) 194	3,044	132	2,024	204	510	30,183	28,560	23,517	128.35%	1,515
Computer software/license	552122	18,985	9,263	-	-	5,951	-	-	-	-	-	-	-	4,140	19,355	10,324	16,324	118.57%	1,010
Safety equipment	552124	138	-	-	-	-	-	-	-	-	-	-	-	-	-	334	334	0.00%	
Other operating mat & sup	552199	3,651	-	649	583	171	166	242	316	264	567	771	457	332	4,519	2,142	5,442	83.03%	1,196
Books pubs subscrpt member Training & seminars	554101 555101	5,672 11,045	-	- 850	1,704	(197) 729	561 808	1,603 150	1,819 1,445	12,734 279	1,035 1,779	457 1,866	1,207 1,187	- 857	20,922 9,950	9,344 89,204	22,344 76,204	93.64% 13.06%	-
In-house training	555102	5,094	_	-	-	-	-	-	-	-	-	-	-	-	-	20,910	13,210	0.00%	
Vehicles - Additional	564102	74,611	-	-	1,875	-	-	-	-	-	-	-	-	-	1,875	-	252,714	0.74%	250,838
Total Building Code Expenses		7,268,454	308,044	566,571	831,884	632,235	691,886	731,632	695,124	916,747	983,420	772,172	807,660	1,283,545	9,220,921	9,057,073	11,914,401	77.39%	869,760
Building City Clerk Expenses																			
Regular salary	512001	38,310	758	3,030	4,546	3,030	3,030	3,030	3,030	3,030	4,610	3,478	3,158	4,738	39,470	39,408	39,408	100.16%	
Overtime FICA taxes	514101 521101	2,345	93	186	280	- 186	186	- 186	- 186	- 186	- 284	214	- 194	7 292	2,472	2,443	- 2,443	100.00% 101.17%	
Medicare taxes	521101	548	22	44	65	43	43	43	43	43	66	50	45	68	578	2,443 571	2,443 571	101.17 %	
General retirement	522101	3,734	412	826	1,236	824	824	824	824	824	1,254	946	1,210	1,291	11,296	10,719	10,719	105.39%	
Life health disability	523101	433	18	38	38	38	38	38	38	38	38	49	39	59	467	633	633	73.70%	
Self-Insured Health Plan Workers compensation	523102 524101	11,682 35	492	984	984	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,519 5	12,077 59	14,369 63	14,369 63	84.05% 93.89%	
Computer equip/accessory	552121	-	-	-	-	1,186	-	-	-	-	-	-	-	-	1,186	2,003	2,003	59.21%	
		57,095	1,797	5,120	7,156	6,325	5,139	5,139	5,139	5,139	7,271	5,755	5,664	7,978	67,619	70,209	70,209	96.31%	
Building Fire Expenses (Note 1)																			
Regular salary	512001	58,260	1,943	5,506	8,421	6,154	5,506	_	_	2,468	2,005	2,468	4,936	(39,409)	_	132,280	_	0.00%	
Overtime	514101	4,075	1,751	(1,466)	881	609	669	-	-	-	-	-	46	(2,491)	-	8,000	-	0.00%	
Special Pay/Add Pay	515101	1,357	-		-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Standby Pay FICA taxes	515104 521101	2,349 4,147	- 558	324 380	421 603	227 434	324 403	-	-	- 152	124	- 154	- 210	(1,296) (3,119)	-	- 8,698	-	0.00% 0.00%	
Medicare taxes	521101	970	130	89	141	101	94	-	-	153 36	124 29	36	310 73	(3,119)	-	2,034	-	0.00%	
Fire retirement	522103	11,872	3,659	2,489	3,957	2,845	2,645	_	_	1,004	816	1,004	2,028	(20,448)	_	58,768	_	0.00%	
Life health disability	523101	382	19	42	42	42	42	-	-	42	-	20	60	(309)	-	1,428	-	0.00%	
Self-Insured Health Plan	523102	9,094	428	856	856	880	880	-	-	1,012	-	440	880	(6,233)	-	28,738	-	0.00%	
Workers compensation Leave payout	524101 524103	3,184	466	317	504	362	137 486	-	-	110	-	110	222	(2,228) (486)	-	7,095	-	0.00% 0.00%	
Travel Costs	540105	-	- -	556	229	-	952	-	-	_	-	-	- 1	(1,736)	-	2,152	- -	0.00%	
Communication Service	541101	1,166	-	127	290	-	243	-	76	76	153	93	-	(1,058)	-	2,941	-	0.00%	142
Unleaded Fuel	546106	2,491	398	217	217	-	-	-	-	-	-	-	-	(832)	-	7,157	-	0.00%	
Fleet charges Printing	546110 547101	3,118 90	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	0.00% 0.00%	
Office supplies	552101	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Uniforms (PPG)	552112	-	-	-	-	-	-	-	-	-	-	-	-		-	940	-	0.00%	
Uniforms	552113	2,442	-	28	-	155	-	-	137	-	-	195	-	(515)	-	1,440	-	0.00%	1,539
Tools Small Equipment	552115 552116	560 353	-	34	-	-	-	-	-	-	-	- [	-	(34)	-	314 155	-	0.00% 0.00%	
Operating Medical Supplies	552116 552118	ააა <sub>-</sub>	-	-	-	-	[]		-	-	- [	-	-	-		36	-	0.00%	
Computer equip/accessory	552121	4,924	-	-	1,003	-	-	-	-	_	-	-	-	(1,003)	-	-	-	0.00%	
Computer software/license	552122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	-	0.00%	
Safety equipment	552124	714	-	-	-	-	-	-	-	-	-	-	-	-	-	461	-	0.00%	
Other operating supplies Books pubs subscrpt member	552199 554101	63 743	-	- 75	-	60	-	- 290	-	-	-	-		(425)	-	- 1,592	-	0.00% 0.00%	
Training & seminars	555101	450	-	-	-	-	-	-	-	-	-	-	-	( <del>42</del> 5) -	-	462	-	0.00%	
-		115,941	9,352	9,573	17,564	11,870	12,382	290	213	4,902	3,128	4,520	8,555	(82,351)	-	264,910		0.00%	1,681
Building Customer Service Expenses																			
Regular salary	512001	1,038,563	25,732	115,785	182,691	119,759	137,840	120,715	117,698	115,885	181,133	136,643	138,589	210,214	1,602,683	2,582,610	2,582,610	62.06%	
Contract Employees Salary	513102 514101	12,744	- 5,472	14 405	- 22 70E	0 052	16 610	10 705	11 760	- 0.456	-	24 242	24 702	72 577	100 765	216 204	216 204	0.00%	
Overtime Special pay/add pay	514101	242,739 5,120	5,472 180	14,405 260	23,785 415	8,853 350	16,618 1,205	12,725 500	11,762 805	9,456 1,190	21,196 1,128	21,213 1,080	21,703 1,075	23,577 1,050	190,765 9,238	216,294 35,360	216,294 35,360	88.20% 26.12%	
Shift Differential Pay	515106	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
FICA taxes	521101	80,320	3,776	7,944	12,773	7,642	8,393	8,165	7,962	7,549	12,530	9,616	9,728	14,141	110,219	95,470	95,470	115.45%	
Medicare taxes	521102	18,784	883	1,858	2,987	1,787	1,963	1,910	1,862	1,766	2,930	2,249	2,275	3,307	25,777 506,947	22,330	22,330	115.44%	
General retirement Life health disability	522101 523101	120,702 10,715	17,527 514	34,576 1,303	52,934 1,497	35,007 1,417	38,435 1,505	37,393 1,480	35,588 1,439	34,383 1,433	55,167 1,364	43,167 1,789	59,374 1,504	63,297 2,578	506,847 17,823	418,856 21,283	418,856 21,283	121.01% 83.74%	
Self-Insured Health Plan	523101	223,192	10,829	29,438	31,898	33,254	35,007	34,320	32,992	32,367	30,639	33,516	33,279	58,142	395,680	347,252	347,252	113.95%	
Opt Out Health Ins Subs	523107	2,160	-	290	-	-	´ -	-	-	-	-	-	-	, -	290	3,840	3,840	7.55%	
	•	•	•	·	•	•	•	•		•	•	·	·	•	•			•	

Building Fund

atement of Revenues, Expenses	α Change in														YTD	Original	Approved	YTD as a % of	Cur
	Acct#	FY2022	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total	Budget	Budget	Budget	Encumbra
Workers compensation	524101	1,338	107	210	338	206	201	201	194	183	297	235	237	228	2,639	8,691	8,691	30.36%	
Leave payout	524103	17,069	(4,540)	-	4,540	_	565	_	2,878	-	3,036	-	-	761	7,241	_	, -	100.00%	
Other Professional Services	531399		-	_	, -	_			,		,				· -	_	56,500	0.00%	
Outside services	534120	63,261	648	2,086	2,430	162	-	-	-	-	-	410	1,620	7,468	14,823	30,600	39,800	37.24%	16,
Food & mileage (City)	540101	680	_	14	_	_	_	_	43	-	-	113	36	_	205	635	635	32.26%	,
Communication service	541101	191	_	_	_	_	_	_	-	-	_	-	-	_		6,120	6,120	0.00%	
Telephone service	541102	_	_	_	_	_	_	_	_	-	_	_	_	_	_	3,854	3,854	0.00%	
Postage & shipping	541104	_	_	_	_	_	_	_	_	-	_	_	_	_	_	416	416	0.00%	
Copy & fax machine rent	544103	2,160	180	_	360	360	_	360	_	180	180	180	180	180	2,160	2,346	2,346	92.07%	
Equip repair/maintenance	546102		-	_	_	-	_	_	_	-	-	-	-	-	_,	2,231	2,231	0.00%	
Facilities Charges	546109	8,055	129	119	564	577	150	491	97	477	150	_	360	_	3,114	5,306	5,306	58.68%	
Facilities Charges - Overhead	546109	1,631		-	724	_	.00	353	_		571	_	000		1,647		1,300	126.67%	
Warranty/Maint/Service	546300	2,500	_	_	, , ,	2,500	_	_	_	_	-	_	_	_	2,500	107,891	30,891	8.09%	
Printing	547101	899	_	233	_	220	_	_	262	_	_	_	510	_	1,226	2,689	2,689	45.59%	
Various Fees	549103	1,149		200	_		601	580	90	714	862	423	580	580	4,430	522	4,522	97.96%	
Credit Card Fees	549129	1,145	19,859	10,935	15,507	19,222	27,464	30,461	32,076	28,530	28,081	28,772	25,320	27,182	293,408	217,335	217,335	135.00%	
Office supplies	552101	4,655	19,009	2,483	484	765	578	191	1,060	20,530	298	329	196	21,102	6,596	10,812	14,312	46.09%	
Uniforms	552101	4,000	-	۷,403	404	700	310	384	495	995	296 297	18	135	-	2,324	1,061	4,061	57.24%	
Uniforms Small equipment	552113 552116	12,384	-	- 450	- 88	-	-	1,601	495 591	995   456	297 (175)	720	2,646	-	2,324 6,378	2,162	4,061 8,662	73.63%	
• •			-			-	-	·	46 l	430	` /	1,614		-	14,670		·		2
Computer equip/accessory	552121	17,967	-	2,009	1,079	411	-	3,158	46	-	3,667	1,614	2,687	-	14,670	10,612	16,179	90.68%	2
Computer software/license	552122	1,485	-	- 074	- 074	- 4 400	-	-	-	-	-	4 000	-	- 007	-	10,324	5,324	0.00%	
Other operating mat & sup	552199	3,171	-	271	371	1,128	438	826	38	277	803	1,209	387	367	6,116	5,400	7,900	77.41%	
Books pubs subscrpt member	554101	513	-	1,712	2,135	-	(103)	-	-	-	-	-	-	-	3,744	3,060	5,060	73.99%	
Training & seminars	555101	1,892,580	- 81,296	226,382	337,600	233,620	270,860	255,812	- 247,977	236,051	344,151	283,295	302,423	413,073	3,232,541	15,893 4,191,255	4,393 4,191,822	0.00% 77.12%	- 20
		1,032,000	01,200	220,002	007,000	200,020	270,000	200,012	241,011	200,001	044,101	200,200	002,420	410,070	0,202,041	4,101,200	4,101,022	77.1270	20
aster Projects																			
Building Rental	544101	-	-	-	-	-	-	-	-	-	-	-	-	8,904	8,904	-	-	0.00%	
Emergency Pay	514104	3,116	133,837	20,564	15,848	346	-	-	-	-	(8)	-	=	(9,503)	161,084	-	153,938	104.64%	
		3,116	133,837	20,564	15,848	346	1	-	-	-	(8)	-	-	(599)	169,988	-	153,938	110.43%	
																	Tot	al Encumbrances	891,
n operating revenue (expense)																			
nterest & other earnings																			
Local bank investment interest	461101	51,425	9,775	11,584	11,387	16,278	24,917	65,180	71,273	78,649	74,765	74,945	79,980	-	518,734	-	-	100.00%	
Longterm investment earnings	461107	46,847	(9,392)	4,541	1,620	5,935	5,910	7,187	4,691	24,129	7,111	11,839	19,048	-	82,619	-	-	100.00%	
Change in fair value inv	461301	(258,609)	257,299	-	-	-	-	-	-	-	-	-	-	-	257,299	-	-	100.00%	
Gain (loss) on investment	461401	(71,643)	(15)	(20,345)	(7)	(235)	(12)	(44,075)	(13)	(22,564)	(39,096)	(17)	(37,583)	-	(163,961)	-	-	0.00%	
Misc revenue	469101	3,787	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Purchasing card rebate	469115	648	-	-	-	-	-	-	-	-	-	-	-	-	-	750	750	0.00%	
al non operating revenue (expense	)	(226,562)	257,668	(4,219)	12,999	21,978	30,815	28,292	75,951	80,214	42,780	86,768	61,445	-	694,691	750	750	92625.48%	
come / (loss) before transfers		2,175,590	531,197	(237)	(209,276)	333,955	570,081	427,335	410,725	107,838	(4,323)	203,674	129,169	(608,361)	1,891,775	1,075,906	(1,516,512)	100.00%	
ansfers																			
Xfer out to Debt	591701	(22,359)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	(1,487)	(21,782)	(22,134)	(22,134)	98.41%	
al transfers		(10,022,359)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	,	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)		(21,782)	, ,	(22,134)		
ange in fund balance income / (loss	.)	(7,846,768)	529,352	(2,082)	(211,121)	332,110	568,236	425,490	408,880	105,993	(6,168)	201,829	127,324	(609,848)	1,868,795				
ange in fund balance income / (loss	·)	(7,040,700)	529,352	(2,002)	(211,121)	332,110	300,230	425,490	400,000	105,995	(6, 166)	201,029	121,324	(609,646)	1,000,795	Original	Approved		
			0	0	0	0	0					0	0	0		_	Approved		
		1 1	2 payrolls	2 payrolls	3 payrolls	2 payrolls	2 payrolls	2 payrolls	2 payrolls	2 payrolls	3 payrolls	2 payrolls	2 payrolls	2 payrolls		Budget	Budget	1 <sub>D</sub>	
																10,468,098	10,622,036		
																3,137,483		Balance Forward	
		_	4 005 500 50	007.070.47		4 0 4 0 0 4 0 0 0	4 === 0.4= 0=	4 400 007 70	4 050 450 00	4 070 070 00	4 000 000 50	4 000 445 75	4 050 450 50			13,605,581	13,759,519	lotai	
		Revenue	1,065,523.70	827,973.47	1,000,777.21	1,218,349.88	1,550,347.95	1,420,207.70	1,359,178.32	1,270,676.63	1,333,638.59	1,269,415.75	1,253,470.70			40 500 447	40.000.070	_	
				1,893,497.17	2,894,274.38	4,112,624.26	5,662,972.21	7,083,179.91	8,442,358.23	9,713,034.86	11,046,673.45	12,316,089.20	13,569,559.90	14,582,845.07		13,583,447	16,330,370	•	
																_		Reserves	
																13,583,447	16,330,370		
																22,134	22,134	l l	
		Expense	536,171.47	830,055.36	1,211,898.04	886,240.12	982,111.86	994,717.85	950,298.50	1,164,684.10	1,339,807.02	1,067,586.91	1,126,147.10	1,624,331.33		-	2,858,977	Use of Fund Balanc	ce
																		i .	
				1,366,226.83	2,578,124.87	3,464,364.99	4,446,476.85	5,441,194.70	6,391,493.20	7,556,177.30	8,895,984.32	9,963,571.23	11,089,718.33	12,714,049.66		-	265,992	Restricted Fund Bal	lance
				1,366,226.83	2,578,124.87	3,464,364.99	4,446,476.85	5,441,194.70	6,391,493.20	7,556,177.30	8,895,984.32	9,963,571.23	11,089,718.33	12,714,049.66		-	,	Restricted Fund Bal Balanced	llance

## Note 1: All Building Fire Expenses were reclassed to Fire Rescue Fund.

Note 2: The City is evaluating the deferred revenue calculation to take into account the current timing for construction from Permit Issuance to Certificate of Occupancy. As a result of this review, if the deferred revenue is increased, we will provide amended financials.

Note 3: Investment Interest and Earnings will be posted once actual amounts are available.