

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 permit fund*

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 reclassified out of the Building Fund.

The Florida Senate

2020 Florida Statutes

<u>Title XXXIII</u> REGULATION OF TRADE, COMMERCE, INVESTMENTS, AND SOLICITATIONS	<u>Chapter 553</u> BUILDING CONSTRUCTION STANDARDS	SECTION 80 Enforcement.
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. [553.79\(9\)](#).

(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. [553.79](#) 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. [553.77\(3\)](#) 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. [553.842](#). 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.

c. 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. [553.775](#).

(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. [553.775](#) if no local board exists. The decision of a local board is reviewable in accordance with s. [553.775](#).

(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. [553.791](#), 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:

- a. 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.

d. 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 Fund Balance

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	YTD as a % of Budget	Current Encumbrances
Revenues																		
Building permits																		
Single family homes	422201	5,615,494	483,712	495,332	495,155	493,915	472,904	462,042	436,029	407,907	390,822	395,615	383,067	374,175	5,290,673	5,200,000	5,200,000	101.74%
Single family add/remodel	422202	83,447	6,455	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%
Town houses	422203	7,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	422208	41,806	2,600	2,807	2,677	2,941	3,343	3,897	4,135	5,097	5,225	5,557	5,634	6,070	49,981	51,500	51,500	97.05%
Miscellaneous permits	422212	4,905,214	245,334	248,384	391,370	592,347	832,847	796,140	708,764	641,450	760,886	627,322	649,535	489,522	6,983,902	4,200,000	4,200,000	166.28%
Misc permit/admin exten	422213	266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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%
Total 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%
Building 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	513102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,480	25,480	0.00%
Overtime	514101	235,058	25,454	29,644	41,108	28,759	34,284	28,961	25,383	26,458	31,253	26,727	30,505	31,533	360,069	225,000	225,000	160.03%
Special pay/add pay	515101	4,967	220	280	340	280	180	255	180	195	255	180	150	(390)	2,125	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	4,308	4,148	4,358	49,652	51,004	51,004	97.35%
General retirement	522101	249,534	41,913	59,387	91,951	60,739	59,979	61,254	57,735	57,628	87,749	67,801	93,082	68,479	807,700	807,707	807,707	100.00%
ICMA (401A)	522104	12,420	2,875	-	-	-	-	-	-	-	-	-	-	-	2,875	13,054	13,054	22.02%
UAAL General retirement	522111	867,072	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	2,824	160	320	320	320	480	480	480	480	480	480	640	(640)	4,000	-	-	100.00%
Workers compensation	524101	30,494	2,190	2,469	4,102	2,447	2,253	2,298	2,221	2,458	4,340	3,856	3,815	3,839	36,286	37,116	37,116	97.76%
Unemployment	524102	(11)	-	-	-	-	-	518	-	259	-	-	-	-	777	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,578	2,578	0.00%
Other Professional Services	531399	27,451	-	11,870	14,926	69,805	45,946	61,119	-	12,423	21,337	9,390	17,708	5,122	269,647	-	250,550	107.62%
Outside services	534120	175,110	-	-	30,202	9,939	101,970	89,973	166,419	347,232	237,011	140,105	121,669	148,477	1,392,999	30,600	1,627,961	85.57%
Food & mileage (City)	540101	380	-	27	(5)	-	-	-	43	-	-	26	36	-	126	214	214	58.99%
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	51	-	4	4	4	3	11	-	5	4	5	5	5	50	7,141	7,141	0.70%
Postage & shipping	541104	195	-	100	22	31	11	2	49	21	197	180	42	3	659	223	223	295.42%
Electric	543202	17,275	-	1,757	1,844	1,711	-	3,713	2,059	2,046	1,848	1,918	1,959	3,979	22,833	18,468	18,468	123.64%
Water & sewer	543203	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	184	135	234	135	99	319	2,250	510	3,780	59.52%
Other rentals/leases	544199	-	-	-	-	-	-	-	-	-	-	-	4,712	14,135	18,847	-	-	100.00%
Equip repair/maintenance	546102	-	-	-	-	35	-	-	-	-	-	-	-	-	35	6,375	3,375	1.04%
Unleaded fuel	546106	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	546109	17,515	43	239	2,470	43	487	-	440	603	105	21,827	191	-	26,449	5,200	5,200	508.64%
Facilities Charges - Overhead	546109	586	-	-	454	-	-	570	-	-	918	-	-	-	1,943	4,070	4,070	47.73%
Facilities Charges - Proj	546109	-	-	-	-	-	-	-	-	2,343	-	-	-	-	-	-	-	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)	-	-	(2,518)	-	-	1,682	-	-	-	(913)	-	-	0.00%
Warranty/Maint/Service	546300	625	-	-	-	-	-	-	-	-	-	-	-	-	-	177,353	177,353	0.00%
Printing	547101	2,684	-	604	132	176	670	44	188	-	965	1,635	120	-	4,534	1,275	2,275	199.30%
Advertising	548101	395	-	-	-	-												

Building Fund

FY 2023

Statement of Revenues, Expenses & Change in Fund Balance

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	YTD as a % of Budget	Current Encumbrances	
Various Fees	549103	513	-	8	298	-	590	-	460	-	-	-	-	1,356	522	1,122	120.86%		
Interfund Svc Payment	549110.100	1,523,874	132,620	132,620	132,620	132,620	132,620	132,620	132,620	132,620	132,620	175,525	604,577	2,106,300	1,497,065	2,106,300	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	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	98.79%	1,052	
Tools	552115	1,487	-	-	15	30	-	-	-	1,326	-	71	-	220	1,886	1,360	138.70%		
Small equipment	552116	36,488	-	154	1,665	892	-	3,939	(1,640)	478	700	145	264	510	7,107	2,159	7,200	98.71%	
Computer equip/accessory	552121	20,342	-	3,824	1,322	603	579	18,440	194	3,044	132	2,024	21	30,183	28,560	23,517	128.35%	1,515	
Computer software/license	552122	18,985	9,263	-	-	5,951	-	-	-	-	-	-	-	4,140	19,355	16,324	118.57%		
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	4,519	2,142	5,442	83.03%	1,196	
Books pubs subscript member	554101	5,672	-	-	1,704	(197)	561	1,603	1,819	12,734	1,035	457	1,207	20,922	9,344	22,344	93.64%	-	
Training & seminars	555101	11,045	-	850	-	729	808	150	1,445	279	1,779	1,866	857	9,950	89,204	76,204	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	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	39,470	39,408	39,408	100.16%		
Overtime	514101	7	-	7	-	-	-	-	-	-	-	-	7	15	-	-	100.00%		
FICA taxes	521101	2,345	93	186	280	186	186	186	186	186	284	214	194	2,472	2,443	2,443	101.17%		
Medicare taxes	521102	548	22	44	65	43	43	43	43	43	66	50	45	578	571	571	101.23%		
General retirement	522101	3,734	412	826	1,236	824	824	824	824	824	1,254	946	1,210	11,296	10,719	10,719	105.39%		
Life health disability	523101	433	18	38	38	38	38	38	38	38	38	49	39	467	633	633	73.70%		
Self-Insured Health Plan	523102	11,682	492	984	984	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,519	12,077	14,369	14,369	84.05%		
Workers compensation	524101	35	2	5	7	5	5	5	5	5	7	5	5	59	63	63	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	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	515104	2,349	-	324	421	227	324	-	-	-	-	-	-	(1,296)	-	-	0.00%		
FICA taxes	521101	4,147	558	380	603	434	403	-	-	153	124	154	310	(3,119)	8,698	-	0.00%		
Medicare taxes	521102	970	130	89	141	101	94	-	-	36	29	36	73	(729)	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	524101	3,184	466	317	504	362	137	-	-	110	-	110	222	(2,228)	7,095	-	0.00%		
Leave payout	524103	-	-	-	-	-	486	-	-	-	-	-	-	(486)	-	-	0.00%		
Travel Costs	540105	-	-	556	229	-	952	-	-	-	-	-	-	(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	546110	3,118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Printing	547101	90	-	-	-	-	-	-	-	-	-	-	-	-	30	-	0.00%		
Office supplies	552101	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Uniforms (PPG)	552112	-	-	-	-	-	-	-	-	-	-	-	-	-	940	-	0.00%		
Uniforms	552113	2,442	-	28	-	155	-	-	-	137	-	-	-	(515)	1,440	-	0.00%	1,539	
Tools	552115	560	-	34	-	-	-	-	-	-	-	-	-	(34)	314	-	0.00%		
Small Equipment	552116	353	-	-	-	-	-	-	-	-	-	-	-	-	155	-	0.00%		
Operating Medical Supplies	552118	-	-	-	-	-	-	-	-	-	-	-	-	-	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	552199	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Books pubs subscript member	554101	743	-	75	-	60	-	290	-	-	-	-	-	(425)	1,592	-	0.00%		
Training & seminars	555101	450	-	-	-	-	-	-	-	-	-	-	-	-	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	12,744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Overtime	514101	242,739	5,472	14,405	23,785	8,853	16,618	12,725	11,762	9,456	21,196	21,213	21,703	23,577	190,765	216,294	216,294	88.20%	
Special pay/add pay	515101	5,120	180	260	415	350	1,205	500	805	1,190	1,128	1,080	1,075	1,050	9,238	35,360	35,360	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	22,330	22,330	115.44%	
General retirement	522101	120,702	17,527	34,576	52,934	35,007	38,435	37,393	35,588	34,383	55,167	43,167	59,374	63,297	506,847	418,856	418,856	121.01%	
Life health disability	523101	10,715	514	1,303	1,497	1,417	1,505	1,480	1,439	1,433	1,364	1,789	1,504	17,823	21,283	21,283	83.74%		
Self-Insured Health Plan	523102	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%		

