

23. Monthly Report

Assertion: The new reports we have been given have a new column "Current Encumbrances". Need documentation and accounting for this.

The "new reports" referenced above are the monthly financial statements prepared by City staff and distributed to the Building Industry Oversight Committee. This report is not new, nor is the "Current Encumbrances" column in question. In fact, records show that since at least FY 2010-2011, these monthly reports have been consistently produced and have always included a column labeled "Current Encumbrances."

The "Current Encumbrances" column reflects the portion of funds that are committed through approved purchase orders or contracts but have not yet been expended as of the report date. In other words, it identifies the amount of money obligated for specific purposes but not yet disbursed. Encumbrance accounting is often used as a planning tool for budgetary control, particularly in government organizations using government accounting standards.

Including this information allows the Committee and other stakeholders to track outstanding obligations and provides additional clarity regarding the City's available budget balances. This column serves the express purpose of advancing the City's commitment to fiscal transparency and robust accountability, not to introduce new reporting elements.

Attached to support response:

- Building Fund Statement of Revenues, Expenses & Change in Fund Balance - September 2011
- Building Fund Statement of Revenues, Expenses & Change in Fund Balance - September 2025

Building Fund

FY 2011

Statement of Revenues, Expenses & Change in Fund Balance

Acct#	FY2010	Oct-10	Nov-10	3 Pay Periods			Jan-11	Feb-11	Mar-11	Apr-11	May-11	3 Pay Periods			Jul-11	Aug-11	Sep-11	YTD Total	Original Budget	Approved Budget	YTD TI as a % of Budget	Current Encumbrances
				Dec-10	Jan-11	Feb-11						Jun-11	Jul-11	Aug-11								
Revenues																						
Building permits																						
Single family homes	522201	353,614	38,089	33,574	30,828	32,234	32,244	37,608	35,761	36,843	37,602	36,137	40,766	48,048	439,734	325,797	325,797	134.97%				
Single family add/remodel	522202	128,892	14,587	14,462	13,760	14,929	14,057	14,014	13,282	13,542	13,118	13,124	16,735	14,708	170,317	101,825	101,825	167.26%				
Town houses	522203														-	13,000	13,000	0.00%				
Duplexes	522204		-	-	-	-	-	-	-	-	-	-	-	-	-	12,926	12,926	0.00%				
Commercial office	522206	68,816	2,516	4,548	2,297	3,242	3,549	2,805	5,982	5,104	5,000	5,457	5,457	5,457	51,416	77,280	77,280	66.53%				
Commercial retail	522207	2,175	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	0.00%				
Commercial add/remodel	522208	76,093	7,882	9,809	9,063	7,412	6,132	4,853	5,777	4,929	5,287	6,023	6,289	6,045	79,501	63,940	63,940	124.34%				
Religious add/remodel	522211														-	-	-	0.00%				
Miscellaneous permits	522212	1,916,095	135,211	126,129	120,930	112,307	125,060	153,586	172,370	158,702	174,431	135,339	167,768	136,581	1,718,412	2,101,065	2,101,065	81.79%				
Misc permit/admin exten	522213	8,900	300	100	100	100	27	27	-	-	-	100	-	-	754	12,280	12,280	6.14%				
Total buiding permits		2,554,585	198,585	188,622	176,978	170,225	181,069	212,893	233,172	219,121	235,537	196,080	237,015	210,839	2,460,135	2,711,113	2,711,113	90.74%				
General government charges																						
Zoning fees	541905	726	22	-	22	-	233	22	22	88	88	88	110	-	695	870	870	79.89%				
Copies	541907	48	10	-	-	-	-	-	-	2	-	-	-	-	12	70	70	17.07%				
Reinspection	541910	103,146	8,177	8,172	7,232	8,422	10,003	10,788	13,118	12,361	12,677	13,650	13,634	15,155	133,389	98,425	98,425	135.52%				
Total general government charges		103,920	8,209	8,172	7,254	8,422	10,236	10,810	13,140	12,451	12,765	13,738	13,744	15,155	134,096	99,365	99,365	134.95%				
Public safety																						
Radon gas fees	542901	157	48	-	-	656	-	-	(130)	704	-	841	0	(33)	2,087			100.00%				
Bldg certification fees	542902	433	96	-	-	656	-	-	(131)	704	-	841	-	(7)	2,159	477	477	452.61%				
Total public safety		590	144	-	-	1,312	-	-	(261)	1,408	-	1,682	0	(39)	4,246	477	477	890.08%				
Other																						
Other judgment/fine/forfeits	559101	35,472	1,575	3,276	1,175	3,032	851	3,801	2,201	3,339	2,765	2,722	2,167	1,640	28,544	38,700	38,700	73.76%				
Return check fees	559102	30	-	-	-	-	-	-	-	-	-	-	-	-	-	50	50	0.00%				
Total other		35,502	1,575	3,276	1,175	3,032	851	3,801	2,201	3,339	2,765	2,722	2,167	1,640	28,544	38,750	38,750	73.66%				
Balance Forward	599940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	298,822	107,054	0.00%				
Total revenues		2,694,597	208,513	200,069	185,407	182,990	192,156	227,504	248,252	236,319	251,067	214,222	252,927	227,595	2,627,021	3,148,527	2,956,759	88.85%				
Expenses																						
Regular salary	612001	1,286,604	56,678	104,096	157,671	103,618	100,771	101,276	104,757	102,584	154,731	105,297	104,403	158,012	1,353,895	1,341,510	1,334,163	101.48%				
Longevity salary	612002	1,396	55	102	154	114	102	102	111	116	154	114	102	154	1,380	1,305	1,305	105.73%				
Overtime	614101	2,580	101	375	784	269	92	308	386	1,088	406	458	353	321	4,941	1,961	3,808	129.74%				
Special pay/add pay	615101	9,896	425	781	1,211	780	849	839	828	826	1,225	824	829	1,211	10,629	9,561	9,561	111.17%				
Standby pay	615104	17,311	669	1,150	2,014	1,559	1,159	1,295	1,348	738	1,825	1,439	1,096	1,795	16,086	16,522	16,522	97.36%				
FICA taxes	621101	80,503	3,444	6,327	9,758	6,252	6,128	6,166	6,402	6,304	9,658	6,491	6,403	11,336	84,669	84,875	84,875	99.76%				
Medicare taxes	621102	18,843	805	1,480	2,282	1,479	1,433	1,442	1,497	1,474	2,259	1,518	1,497	2,651	19,818	19,849	19,849	99.84%				
General retirement	622101	292,949	15,014	27,554	41,706	26,678	25,305	41,472	26,577	26,039	39,510	26,608	26,492	46,737	369,694	383,563	383,563	96.38%				
Life health disability	623101	184,007	9,184	17,143	17,143	18,569	18,569	18,569	19,259	18,330	19,192	19,192	19,192	28,784	223,127	214,938	214,938	103.81%				
Workers compensation	624101	11,429	670	589	1,379	908	853	883	872	876	1,508	1,026	1,008	1,538	12,111	10,107	10,107	119.83%				
Unemployment	624102	3,173	-	3,200	-	2,300	-	-	-	-	-	-	-	-	5,500	-	5,500	100.00%				
Leave payout	624103	21,248	-	-	-	-	-	-	-	-	-	-	-	26,619	26,619	26,026	26,026	102.28%				
Studies & master plans	631307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%				
Accounting & auditing	631312	2,102	-	131	-	-	-	587	80	-	-	-	-	168	966	962	962	100.40%				
Employee Health Clinic	634119	-	-	-	-	100	325	100	50	100	-	25	75	75	850	-	-	100.00%				
Outside services	634120	2,894	-	-	218	99	101	102	103	5,107	109	113	5,115	241	11,307	1,385	124,385	9.09%				
Food & mileage (City)	640101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%				
Travel costs	640105	1,533	-	183	110	-	-	-	-	-	264	-	404	529	1,490	7,901	7,901	18.85%				
Communication service	641101	16,890	1,360	-	2,700	-	830	1,013	680	-	2,039	679	1,292	1,122	11,715	17,503	14,753	79.41%				
Telephone service	641102	8,851	734	-	1,467	-	735	735	735	-	1,469	735	734	1,946	9,289	8,856	8,856	104.89%				
Postage & shipping	641104	4,285	-	621	279	99	-	219	566	1,528	575	1,587	1,435	2,945	9,853	1,175	1,175	838.58%				
Electric	643202	25,389	-	1,964	3,713	-	1,828	1,950	1,793	1,814	1,839	2,046	1,922	3,906	22,774	29,109	29,109	78.24%				
Water & sewer	643203	1,985	154	166	-	276	152	-	290	139	153	-	146	348	1,823	1,951	1,951	93.46%				
Copy & fax machine rent	644103	5,948	179	179	179	179	359	-	179	179	179	179	179	179	2,152	2,152	2,153	99.96%				
Other rentals/leases	644199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750	749	0.00%				
Equip repair/maintenance	646102	5,454	126	126	911	126	126	126	139	141	678	139	139	139	2,914	8,000	8,000	36.42%				

Building Fund

FY 2011

Statement of Revenues, Expenses & Change in Fund Balance

Statement of Revenues, Expenses & Change in Fund Balance				3 Pay Periods				3 Pay Periods				3 Pay Periods				YTD Total	Original Budget	Approved Budget	YTD TI as a % of Budget	Current Encumbrances
	Acct#	FY2010	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11						
Building maintenance	646103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	90	
Unleaded fuel	646106	34,039	2,431	2,651	2,698	2,588	2,472	3,187	3,425	179	6,884	3,385	3,095	4,958	37,954	58,300	58,300	65.10%		
Facilities Charges	646109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Fleet Charges	646110	-	-	-	-	-	-	-	-	375	1,427	437	803	2,752	5,794	-	-	100.00%		
Printing	647101	1,060	-	800	-	-	-	-	45	-	44	-	382	-	1,271	1,050	2,000	63.55%		
Interfund service pymt	649110	7,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Credit Card Fees	649129	50	1,899	1,964	1,772	1,629	1,480	1,735	2,347	2,411	2,131	2,535	-	5,111	25,013	-	-	100.00%		
Other Current Charges	649199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Office supplies	652101	3,615	40	149	144	43	395	32	724	15	137	-	22	345	2,046	2,675	2,975	68.76%		
Uniforms	652113	298	-	99	-	100	-	-	-	100	-	-	100	-	399	500	500	79.80%		
Tools	652115	118	80	-	-	-	-	-	-	-	-	40	-	-	120	500	500	24.04%		
Small equipment	652116	1	-	-	-	-	-	-	-	-	-	-	-	-	-	500	500	0.00%		
Computer equip/accessory	652121	108	-	-	-	128	-	488	-	215	-	-	1,607	-	2,438	1,500	3,300	73.89%		
Computer software/license	652122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Safety equipment	652124	-	-	-	-	-	-	104	-	-	-	-	-	-	104	500	500	20.87%		
Other operating mat & sup	652199	858	10	35	41	79	82	-	40	111	59	63	53	155	728	2,070	1,770	41.13%		
Books pubs subscrpt member	654101	2,441	-	-	-	104	62	509	225	-	219	-	71	-	1,191	3,500	3,500	34.02%		
Training & seminars	655101	2,002	-	-	270	-	1,165	288	349	299	350	69	505	313	3,608	7,710	7,710	46.80%		
In-house training	655102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200	0.00%		
Discounts taken/lost	656101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Equipment	664101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Total expenses		2,057,601	94,057	171,866	248,605	168,075	165,371	183,525	173,807	171,088	249,026	175,000	179,456	304,391	2,284,267	2,269,966	2,392,966	95.46%	123	
Non operating revenue (expense)																				
Interest & other earnings																				
Local bank investment interest	561101	812	29	27	21	28	24	29	18	21	22	-	19	94	331	-	-	100.00%	33	
Longterm investment earnings	561107	3,062	(759)	107	124	324	135	492	300	163	(43)	-	152	1,085	2,080	-	-	100.00%		
Change in fair value inv	561301	(691)	(1,395)	-	-	-	-	-	-	-	-	-	-	781	(614)	-	-	0.00%		
Gain (loss) on investment	561401	1,525	59	84	(4)	9	15	(211)	(151)	65	22	-	(9)	75	(46)	-	-	0.00%		
Unrealized gain(loss)	561402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Credit Card Fees	561502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Disposition of fixed asset	564101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Misc revenue	569101	504	-	-	-	-	-	-	-	116,500	(5,000)	-	-	-	111,500	-	123,000	90.65%		
Refunds	692104	103,904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Total non operating revenue (expense)		109,116	(2,066)	217	141	361	175	310	166	116,749	(5,000)	-	162	2,034	113,250	-	123,000	92.07%		
Income / (loss) before transfers		746,111	112,391	28,420	(63,057)	15,276	26,960	44,289	74,611	181,979	(2,959)	39,222	73,633	(74,761)	456,003	-	-	100.00%		
Transfers																				
Xfer in fr General Fund	581101	47,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Xfer out to General Fund	691101	(524,938)	(43,024)	(43,024)	(43,024)	(43,024)	(43,024)	(43,024)	(43,024)	(43,024)	(43,024)	(43,024)	(43,024)	(43,024)	(516,285)	(516,285)	(516,285)	0.00%		
Xfer out to Debt Service Fund	691701	(23,766)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,978)	(23,742)	(23,742)	(23,742)	0.00%		
Total transfers		(501,285)	(45,002)	(45,002)	(45,002)	(45,002)	(45,002)	(45,002)	(45,002)	(45,002)	(45,002)	(45,002)	(45,002)	(45,002)	(540,027)	(540,027)	(540,027)	0.00%		
Reserves	699901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(338,534)	(146,766)			
Change in fund balance income / (loss)		244,827	67,389	(16,582)	(108,059)	(29,726)	(18,043)	(713)	29,609	136,977	(47,961)	(5,780)	28,631	(119,763)	(84,024)	3,148,527	3,079,759			
																3,148,527	3,079,759			

Statement of Revenues, Expenses & Change in Fund Balance																			FY 2025		
Account#		FY End Bal FY2024	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Reported Date 10/24/25 Sep-25	Revised Date 11/19/25 Sep-25	YTD Total	Original Budget	Amended Budget	YTD as a % of Budget	Current Encumbrances	
Revenues																					
Building permits																					
	Single family homes	422201	140-23100-422201-23-54-322000-000-000-	4,398,031	303,170	295,364	288,335	275,996	262,687	256,107	253,885	244,536	235,038	227,935	224,840	212,767	212,767	3,080,660	5,712,000	5,712,000	53.93%
	Single family add/remodel	422202	140-23100-422202-23-54-322000-000-000-	136,839	12,477	13,575	13,000	12,346	11,536	10,755	10,887	10,675	11,376	11,919	12,225	12,195	12,195	142,966	86,700	86,700	164.90%
	Duplexes	422204	140-23100-422204-23-54-322000-000-000-	105,476	8,498	7,228	6,819	6,936	6,616	7,074	6,995	7,417	7,905	8,082	8,572	8,518	8,518	90,660	102,000	102,000	88.88%
	Multi-family	422205	140-23100-422205-23-54-322000-000-000-	206,590	18,283	17,460	16,731	15,892	16,145	14,970	14,673	14,674	14,396	13,704	12,705	10,807	10,807	180,440	204,000	204,000	88.45%
	Commercial office	422206	140-23100-422206-23-54-322000-000-000-	349,351	26,745	26,566	26,673	27,210	24,747	21,918	21,532	23,080	23,237	21,879	18,475	18,980	18,980	281,042	260,000	260,000	108.09%
	Commercial add/remodel	422208	140-23100-422208-23-54-322000-000-000-	118,631	15,994	16,887	17,414	18,706	20,232	22,056	26,243	29,702	30,762	31,280	33,909	36,253	36,253	299,438	40,800	40,800	733.92%
	Miscellaneous permits	422212	140-23100-422212-23-54-322000-000-000-	5,392,682	276,537	403,361	342,307	320,524	350,944	384,758	398,319	408,462	325,864	359,048	320,644	338,572	338,585	4,229,353	5,100,000	5,100,000	82.93%
Total building permits				10,707,600	661,704	780,441	711,279	677,610	692,907	717,638	732,534	738,546	648,578	673,847	631,370	638,092	638,105	8,304,559	11,505,500	11,505,500	72.18%
General government charges																					
	Reinspection	441910	140-23100-441910-23-54-341900-000-000-	706,173	35,551	57,875	50,409	49,902	51,818	50,346	59,987	53,505	50,545	52,492	50,467	48,845	48,845	611,742	459,000	459,000	133.28%
Total general government charges				706,173	35,551	57,875	50,409	49,902	51,818	50,346	59,987	53,505	50,545	52,492	50,467	48,845	48,845	611,742	459,000	459,000	133.28%
Public safety																					
	Radon gas fees	442901	140-23100-442901-23-54-342900-000-000-	11,526	2,103	-	-	1,820	-	-	1,858	-	-	2,326	-	-	8,107	12,750	12,750	63.58%	
	Bldg certification fees	442902	140-23100-442902-23-54-342900-000-000-	14,459	2,638	-	-	2,309	-	-	2,369	-	-	2,684	-	-	10,000	15,300	15,300	65.36%	
Total public safety				25,985	4,741	-	-	4,129	-	-	4,227	-	-	5,010	-	-	18,107	28,050	28,050	64.55%	
Other																					
	*Fed Grant Public Assistance	431620	140-19091-431620-19-54-331620-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,943	230,943	-	100.00%	
	*State Grant Public Welfare	434620	140-19091-434620-19-54-334620-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,536	25,536	-	100.00%	
	Other judgment/line/forfeits	459101	140-23100-459101-23-54-359000-000-000-	21,447	5,737	1,640	865	1,425	6,311	275	334	286	1,063	2,891	3,186	11,256	11,256	35,269	10,200	10,200	345.77%
	Other Miscellaneous Revenue	469101	140-23100-469101-23-54-369900-000-000-	509	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
	Recovery P/L Insurance	469117	140-23100-469117-23-54-369900-000-000-	12,496	2,070	-	-	-	-	-	-	-	-	-	-	-	2,070	-	-	-	0.00%
	Rents and Royalties¹	462101	140-23100-462101-23-54-362000-000-000-	-	5,807	5,807	5,807	5,807	5,807	5,807	5,807	5,807	5,807	5,976	5,976	(64,215)	(64,215)	-	-	-	0.00%
	Capital Lease Revenue²	462103	140-23100-462103-23-54-362000-000-000-	53,510	(2,585)	-	-	-	-	-	-	-	-	-	-	67,900	67,900	65,315	-	-	0.00%
	Capital Asset Xfer (Sale)	481999	140-23950-481999-23-54-388100-000-000-132	59,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total other				147,854	11,029	7,447	6,672	7,232	12,118	6,082	6,141	6,093	6,870	8,867	9,162	14,941	271,420	359,133	10,200	10,200	3520.91%
Total revenues				11,587,612	713,025	845,763	768,360	738,873	756,843	774,066	802,889	798,144	705,993	740,216	690,999	701,878	958,370	9,293,541	12,002,750	12,002,750	77.43%
Building Code Expenses																					
	Regular salary	512001	140-23100-512001-23-54-524010-000-000-	3,350,877	120,715	421,340	278,294	277,209	278,064	288,931	302,554	595,172	304,749	309,482	307,644	442,546	442,546	3,926,700	4,353,957	4,286,110	91.61%
	Overtime	514101	140-23100-514101-23-54-524010-000-000-	333,675	29,504	80,444	17,320	10,755	18,355	13,998	3,985	3,815	4,805	6,084	6,095	11,234	11,234	206,394	377,200	377,200	54.72%
	Special pay/add pay	515101	140-23100-515101-23-54-524010-000-000-	3,828	59	155	110	110	124	140	160	260	180	180	180	280	280	1,938	1,560	1,560	124.23%
	Tuition Reimbursement	515103	140-23100-515103-23-54-524010-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000	14,000	-	0.00%
	Standby pay	515104	140-23100-515104-23-54-524010-000-000-	15,387	522	1,851	1,582	1,463	1,282	1,167	1,349	2,417	1,675	1,502	1,575	2,373	2,373	18,758	11,264	11,264	166.53%
	FICA taxes	521101	140-23100-521101-23-54-524010-000-000-	224,902	7,585	30,586	21,113	17,139	17,528	18,018	18,304	36,555	18,496	18,865	19,085	27,149	30,032	253,306	300,217	300,217	84.37%
	Medicare taxes	521102	140-23100-521102-23-54-524010-000-000-	52,673	1,774	7,153	4,938	4,008	4,099	4,214	4,281	8,549	4,326	4,412	4,464	6,349	7,024	59,242	70,209	70,209	84.38%
	General retirement	522101	140-23100-522101-23-54-524010-000-000-	778,727	37,950	100,629	59,205	59,899	61,449	63,946	66,299	119,754	62,647	64,829	64,996	94,322	94,322	855,925	1,099,186	1,099,186	77.87%
	ICMA (401A)	522104	140-23100-522104-23-54-524010-000-000-	3,549	986	2,137	1,417	1,417	1,417	1,498	1,492	2,420	1,521	1,521	1,521	2,434	2,434	19,781	11,981	11,981	165.10%
	Life health disability	523101	140-23100-523101-23-54-524010-000-000-	40,324	1,621	3,637	3,679	3,719	3,763	3,764	4,039	4,147	4,156	4,231	4,298	6,162	6,162	47,216	70,277	70,277	67.19%
	Self-Insured Health Plan	523102	140-23100-523102-23-54-524010-000-000-	813,996	22,136	44,274	45,222	48,896	50,260	49,672	50,692	48,313	47,986	49,040	49,875	69,733	296,182	804,548	811,450	89.15%	
	Self Out Health Ins Subs	523107	140-23100-523107-23-54-524010-000-000-	5,935	346	791	784	784	784	980	980	980	980	980	980	1,568	1,568	10,741	3,840	3,840	279.71%
	Workers compensation	524101	140-23100-524101-23-54-524010-000-000-	27,740	973	2,957	1,889	1,796	1,738	1,737	1,822	3,859	1,900	1,771	1,672	1,126	1,126	23,240	59,633	59,633	38.97%
	Unemployment	524102	140-23100-524102-23-54-524010-000-000-	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
	Leave payout	524103	140-23100-524103-23-54-524010-000-000-	76,334	(54,766)	-	54,766	-	1,887	-	-	-	-	-	-	383	46,889	53,677	94,396	612,282	8.77%

Statement of Revenues, Expenses & Change in Fund Balance															Reported Date 10/24/25	Revised Date 11/19/25	YTD	Original Budget	Amended Budget	YTD as a % of Budget	Current Encumbrances
Account#	End Bal FY2024	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Sep-25	Total						
Studies & Master Plans	531307	32,005	(32,005)	-	32,005	-	62,628	-	-	-	-	-	-	-	62,628	-	94,930	65.97%	-		
Other Professional Services	531399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	160,000	0.00%	100,000		
Outside services ⁷	534120	1,823,126	(166,550)	174,483	201,083	11,906	172,078	5,167	111,865	190,451	153,430	105,720	153,895	70,782	1,235,932	1,239,460	549,722	39,768	316.73%		
Food & mileage (City)	540101	1,953	123	-	-	1,162	-	-	-	-	-	79	8	220	1,592	222	222	717.12%	285,507		
Recruitment travel	540101	1,132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,061	1,061	0.00%		
Travel costs	540105	8,058	(174)	151	1,570	2,342	821	2,823	596	324	3,684	5,233	1,157	908	1,099	19,626	24,941	24,941	78.69%		
Communication service	541101	40,837	1,510	3,193	2,064	2,567	1,536	413	2,429	2,429	1,871	1,572	2,406	4,358	4,358	26,348	33,886	33,886	77.75%		
Telephone service	541102	29	-	-	-	1	1	1	1	1	1	1	1	1	-	8	7,430	7,430	0.11%		
Postage & shipping	541104	27,795	224	-	-	19	1,459	44	162	99	2	-	232	115	-	2,146	99	99	925.00%		
Electric	543202	32,960	-	2,419	2,217	2,373	2,235	2,330	2,147	2,317	1,483	652	1,215	2,831	5,324	24,712	24,660	24,660	100.21%		
Water & sewer	543203	2,162	170	169	197	181	196	211	209	209	215	185	200	200	200	2,342	2,394	2,394	97.83%		
Copy & fax machine rent	544103	2,448	-	213	249	267	321	135	186	135	318	117	219	168	273	530	530	530	459.06%		
Other rentals/leases ²	544199	4,712	-	9,017	4,509	9,017	-	9,017	4,509	4,509	4,509	4,509	4,509	(49,596)	(49,596)	4,509	56,540	56,540	7.97%		
Parts Repair/Maintenance	546105	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Equip repair/maintenance	546102	-	-	5,500	-	-	-	-	-	-	-	-	-	-	-	5,500	6,633	6,633	82.92%		
Unleaded fuel	546106	79,220	5,849	5,047	5,251	5,601	5,150	5,470	5,894	5,484	5,096	5,052	4,752	4,673	4,673	63,319	93,282	93,282	67.88%		
Fleet Charges	546110	97,500	5,012	9,090	12,911	2,228	8,928	1,568	11,809	3,293	9,661	2,675	4,656	329	329	72,160	96,332	96,332	74.91%		
Warranty/Maint/Service Plans	546300	(109,027)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Printing	547101	8,542	-	76	507	545	-	-	156	-	39	39	117	117	117	1,596	2,857	2,857	55.86%		
Advertising	548101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	326	326	0.00%		
Various Fees	549103	1,569	-	-	-	-	-	52	-	-	-	-	-	-	45	97	543	543	17.86%		
Interfund Svc Payment ⁴	549110	2,494,687	-	-	832,111	271,513	275,906	275,906	275,906	275,906	275,906	275,906	275,906	275,906	275,906	3,310,872	3,328,443	3,310,870	100.00%		
Interfund Svc Payment ⁴	549110	46,316	-	-	7,430	2,477	2,477	2,477	2,477	2,477	2,477	2,477	2,477	2,477	-	27,246	21,827	29,719	91.68%		
Office supplies	552101	3,436	265	878	214	30	131	78	140	116	102	249	22	134	134	2,359	3,519	3,519	67.04%		
Uniforms	552113	7,491	520	297	3,071	617	1,114	97	431	1,270	240	-	200	154	154	8,011	8,921	8,921	89.80%		
Tools	552115	820	330	191	65	-	70	143	-	-	-	878	1,158	795	795	3,630	1,415	1,415	4,304		
Small equipment	552116	3,019	342	32	-	233	-	330	67	-	197	1,317	-	-	-	2,518	2,246	2,246	112.11%		
Computer equip/accessory	552121	29,731	443	-	574	66	220	900	576	360	171	20	495	45	45	3,870	29,714	29,714	13.02%		
Computer software/license	552122	148,116	-	-	176,997	-	-	-	-	8,745	-	-	-	-	-	185,742	172,003	172,003	107.99%		
Safety equipment	552124	-	-	-	-	-	-	-	-	-	-	1,292	126	-	-	1,418	348	348	407.47%		
Other operating mat & sup	552199	4,013	74	173	363	604	324	224	222	212	524	88	300	276	478	3,586	2,229	2,286	156.87%		
Books pubs subscpt member	554101	19,324	978	1,507	540	290	507	260	145	722	5,085	(178)	2,544	525	525	12,925	9,918	9,918	130.32%		
Training & seminars	555101	24,100	900	1,950	2,373	75	1,284	2,596	1,765	550	2,468	1,753	1,305	1,207	1,207	18,226	84,673	84,673	21.53%		
Principal Exp Leased Asset ⁸	571101	53,423	-	-	-	-	-	-	-	-	-	-	-	52,791	52,791	52,791	-	-	100.00%		
Interest Exp Leased Asset ⁸	572105	2,508	-	-	-	-	-	-	-	-	-	-	-	1,313	1,313	-	-	-	100.00%		
In-house training	555102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	426	426	426	0.00%		
Vehicles - Additional	564102	248,832	-	-	-	-	-	-	-	-	-	-	-	-	-	76,312	82,000	82,000	93.06%		
Restricted Fund Balance	599201	-	-	-	-	-	-	-	-	-	76,312	-	-	-	-	-	9,078,362	-	0.00%		
Total Building Code Expenses		10,869,185	(12,584)	910,341	1,776,620	741,076	915,741	820,409	877,912	1,317,172	1,005,760	871,413	926,292	1,033,955	1,370,609	11,520,761	11,988,443	21,192,196	54.36%		
Building City Clerk Expenses																					
Regular salary	512001	42,024	746	163	2,779	2,779	2,779	2,512	2,947	5,825	3,155	3,155	3,155	5,048	5,048	35,043	43,784	43,784	80.04%		
FICA taxes	521101	2,018	46	11	126	127	127	110	139	316	150	150	150	240	240	1,692	2,715	2,715	62.32%		
Medicare taxes	521102	472	11	3	29	30	30	26	33	74	35	35	35	56	56	397	635	635	62.52%		
General retirement	522101	8,309	194	42	723	723	723	653	774	1,514	820	820	820	1,313	1,313	9,119	11,384	11,384	80.10%		
Life health disability	523101	454	20	38	38	38	38	38	40	43	43	43	43	68	68	452	704	704	64.20%		
Self-Insured Health Plan	523102	13,340	522	-	1,181	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	2,035	2,490	14,369	14,367	14,367	100.01%		
Leave Payout	524103	-	-	-	-	-	35	-	-	-	-	-	-	-	-	35	-	-	100.00%		
Workers compensation	524101	36	1	-	4	3	3	3	3	6	3	3	3	6	6	38	66	66	57.58%		

BuildingFund																	FY2025				
StatementofRevenues,Expenses&ChangeinFundBalance			End Bal FY2024	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Reported Date 10/24/25 Sep-25	Revised Date 11/19/25 Sep-25	YTD Total	Original Budget	Amended Budget	YTD as a % of Budget	Current Encumbrances
Outside Services	534120	140-14006-534120-14-54-524030-000-000-	1,873	729	-	-	-	-	-	-	-	-	-	-	-	-	729	-	-	100.00%	-
Small Equipment	552121	140-14006-552116-14-54-524030-000-000-	-	-	-	-	-	-	-	-	154	-	-	-	-	-	154	2,084	-	100.00%	-
Computer equip/accessory	552121	140-14006-552121-14-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,084	2,084	0.00%	-
Overtime	514101	140-14006-514101-14-54-524010-000-000-	-	-	-	-	-	-	-	-	30	-	-	-	-	-	30	-	-	100.00%	-
			68,526	2,269	219	4,880	4,972	5,007	4,614	5,238	9,204	5,478	5,478	5,478	8,766	9,221	62,058	77,823	75,739	81.94%	-
Building Customer Service Expenses																					
Regular salary	512001	140-23104-512001-23-54-524010-000-000-	1,908,319	65,721	216,596	138,452	132,155	131,068	133,515	143,400	277,120	147,303	130,009	131,332	211,155	211,155	1,857,826	2,371,868	2,371,868	78.33%	-
Overtime	514101	140-23104-514101-23-54-524010-000-000-	177,447	5,173	16,558	4,804	4,391	12,463	5,245	401	1,167	166	126	35	158	158	50,687	227,244	227,244	22.31%	-
Special pay/add pay	515101	140-23104-515101-23-54-524010-000-000-	4,713	252	1,125	6,874	1,420	960	960	990	1,540	1,750	1,180	740	1,354	1,354	19,145	7,350	7,350	260.48%	-
FICA taxes	521101	140-23104-521101-23-54-524010-000-000-	125,801	4,560	14,109	8,956	8,202	8,831	8,352	8,748	17,093	9,101	7,994	7,973	12,851	13,028	116,947	161,940	161,940	72.22%	-
Medicare taxes	521102	140-23104-521102-23-54-524010-000-000-	29,425	1,066	3,300	2,095	1,918	2,065	1,953	2,046	3,998	2,128	1,869	1,865	3,005	3,047	27,350	37,878	37,878	72.21%	-
General retirement	522101	140-23104-522101-23-54-524010-000-000-	523,485	17,816	57,992	38,251	35,913	37,609	36,411	37,750	72,911	38,953	34,246	34,452	55,460	55,460	497,764	680,401	680,401	73.16%	-
Life health disability	523101	140-23104-523101-23-54-524010-000-000-	22,098	852	1,914	1,870	1,774	1,688	1,786	1,872	2,038	2,012	1,750	1,775	2,857	2,857	22,188	38,273	38,273	57.97%	-
Self-Insured Health Plan	523102	140-23104-523102-23-54-524010-000-000-	637,913	19,930	40,309	38,473	38,621	35,805	37,451	36,967	37,311	36,276	31,709	31,761	51,149	320,113	704,726	708,406	708,406	99.48%	-
Opt Out Health Ins Subs	523107	140-23104-523107-23-54-524010-000-000-	-	-	-	-	160	160	320	400	600	600	400	400	640	640	3,680	-	-	100.00%	-
Workers compensation	524101	140-23104-524101-23-54-524010-000-000-	2,491	100	306	194	180	163	155	162	309	166	147	147	236	236	2,265	9,954	9,954	22.75%	-
Leave payout	524103	140-23104-524103-23-54-524010-000-000-	4,853	4,844	-	-	-	3,433	-	824	-	-	1,105	-	-	2,853	13,059	5,469	5,469	238.78%	-
Outside services	534120	140-23104-534120-23-54-524030-000-000-	1,641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,840	31,840	0.00%	-
Food & mileage (City)	540101	140-23104-540101-23-54-524030-000-000-	376	174	-	-	-	-	-	-	-	-	-	-	-	-	174	635	635	27.40%	-
Travel Costs	540105	140-23104-540105-23-54-524030-000-000-	-	-	-	328	(16)	-	-	-	-	-	-	-	-	-	312	-	-	100.00%	-
Communication service	541101	140-23104-541101-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,367	6,367	0.00%	-
Telephone service	541102	140-23104-541102-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	1	1	1	-	-	3	4,010	4,010	0.07%	-
Postage & shipping	541104	140-23104-541104-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	432	432	0.00%	-
Copy & fax machine rent	544103	140-23104-544103-23-54-524030-000-000-	2,358	-	334	460	478	307	256	51	256	439	283	385	78	695	3,944	2,441	2,441	161.57%	771
Equip repair/maintenance	546102	140-23104-546102-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,322	2,322	0.00%	-
Warranty/Maint/Service	546300	140-23104-546300-23-54-524030-000-000-	2,500	-	-	-	2,500	-	-	-	-	-	-	-	-	-	2,500	101,889	101,889	2.45%	-
Printing	547101	140-23104-547101-23-54-524030-000-000-	506	-	-	-	218	-	-	-	-	59	-	-	-	-	277	2,275	2,275	12.18%	302
Various Fees	549103	140-23104-549103-23-54-524030-000-000-	3,059	1,598	1,525	724	138	244	228	140	-	724	-	305	610	610	6,236	543	543	1148.43%	-
Credit Card Fees	549129	140-23104-549129-23-54-524030-000-000-	267,330	13,935	22,486	19,383	18,463	18,500	17,414	23,125	19,479	22,259	18,435	18,121	19,921	19,921	231,521	229,283	229,283	100.98%	-
Office supplies	552101	140-23104-552101-23-54-524030-000-000-	2,003	275	246	294	171	174	290	176	127	197	157	102	52	52	2,261	10,612	10,612	21.31%	-
Uniforms	552113	140-23104-552113-23-54-524030-000-000-	1,240	17	211	24	238	560	281	131	-	32	40	114	86	86	1,734	1,061	1,061	163.43%	932
Small equipment	552116	140-23104-552116-23-54-524030-000-000-	316	-	-	44	1,470	297	(563)	-	-	-	184	-	-	-	1,422	2,122	2,122	67.01%	-
Computer equip/accessory	552121	140-23104-552121-23-54-524030-000-000-	6,481	274	826	-	125	44	712	(210)	93	129	7,670	179	233	233	10,075	8,006	8,006	125.84%	-
Computer software/license	552122	140-23104-552122-23-54-524030-000-000-	-	-	-	-	-	-	-	-	20	20	-	-	-	-	40	8,006	8,006	0.50%	-
Other operating mat & sup	552199	140-23104-552199-23-54-524030-000-000-	3,347	45	450	1,177	384	370	291	50	284	771	246	244	73	723	5,035	5,400	5,400	93.24%	308
Books pubs subscrip member	554101	140-23104-554101-23-54-524030-000-000-	194	138	-	802	-	-	-	-	-	-	-	-	-	-	940	11,281	11,281	8.33%	-
Unemployment	524102	140-23104-524102-23-54-524010-000-000-	-	-	-	-	-	-	-	-	336	-	-	224	-	-	560	-	-	-	-
Training & seminars	555101	140-23104-555101-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,948	18,948	0.00%	-
			3,727,896	136,770	378,287	263,205	248,903	254,731	245,057	257,023	434,682	263,086	237,551	230,155	359,918	633,221	3,582,671	4,696,256	4,696,256	76.29%	2,313
Disaster Projects																					
Emergency Pay	514104	140-19091-514104-19-54-524010-000-000-	4,003	31,222	-	-	-	-	-	-	-	-	-	-	-	-	31,222	-	-	100.00%	-
			4,003	31,222	-	-	-	-	-	-	-	-	-	-	-	-	31,222	-	-	100.00%	-
Non operating revenue (expense)																				Total Encumbrances	394,650
Interest & other earnings [†]																					
Local bank investment interest	461101	140-23100-461101-23-54-361100-000-000-	718,945	55,045	45,697	36,480	43,363	38,555	41,764	39,021	39,775	38,474	39,124	39,096	35,946	35,946	492,340	-	-	100.00%	-
Interest on Loans Receivable	461106	140-23100-461106-23-54-361100-000-000-	2,637	(127)	-	-	-	-	-	-	-	-	-	-	2,337	2,337	2,210	-	-	100.00%	-

Statement of Revenues, Expenses & Change in Fund Balance		End Bal FY2024	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Reported Date 10/24/25 Sep-25	Revised Date 11/19/25 Sep-25	YTD Total	Original Budget	Amended Budget	YTD as a % of Budget	Current Encumbrances
	Acct#																			
Longterm investment earnings	461107	140-23100-461107-23-54-361100-000-000-	153,790	(26,360)	8,484	10,476	6,292	11,495	8,430	6,503	6,389	8,480	5,207	4,306	110,027	110,027	159,729	-	-	100.00%
Change in fair value inv	461301	140-23100-461301-23-54-361300-000-000-	414,053	(96,120)	-	-	-	-	-	-	-	-	-	-	186,201	186,201	90,061	-	-	100.00%
Gain (loss) on investment	461401	140-23100-461401-23-54-361400-000-000-	(68,329)	962	369	2,130	909	(66)	3,564	(172)	1,568	1,277	3,411	1,630	416	416	15,998	-	-	100.00%
FA Auction/Salvage Proceeds	464102	140-23950-464102-23-54-364000-000-000-	-	-	10,500	-	-	-	-	-	-	-	10,500	-	4,250	4,250	25,250	-	-	100.00%
Purchasing card rebate	469115	140-23100-469115-23-54-369900-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750	750	0.00%
Total non operating revenue (expense)			1,221,096	(66,600)	65,050	49,086	50,564	49,984	53,758	45,352	47,732	48,231	58,242	45,032	339,177	339,177	785,608	750	750	104747.73%
Income / (loss) before transfers			(1,860,902)	488,748	(378,034)	(1,227,259)	(205,514)	(368,652)	(242,256)	(291,932)	(915,182)	(520,100)	(315,984)	(425,894)	(361,584)	(715,604)	(5,117,563)	(4,759,022)	(13,960,691)	0.00%
Transfers																				
Xfer out to General Fund	591001	140-23100-591001-23-54-581090-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Xfer out to Bldg Cap Project Fund	591313	140-23100-591313-23-54-581090-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Xfer out to Computer System	591320	140-23100-591320-23-54-581090-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Xfer out to Debt	591701	140-23100-591701-23-54-581090-000-000-15SON	(21,726)	-	-	(3)	-	-	-	-	-	-	-	-	-	9	6	-	-	100.00%
Xfer in fr General Fund ⁶	481001	140-23100-481001-23-54-381000-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	2,183,822	2,183,822	2,183,822	(2,183,822)	-	-
Xfer in fr Building Capital Pr	481313	140-23100-481313-23-54-381000-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	9,068,681	9,068,681	9,068,681	(9,068,681)	-	-
Total transfers			(21,726)	-	-	(3)	-	-	-	-	-	-	-	-	11,252,503	11,252,512	11,252,509	-	(11,252,503)	100.00%
Change in fund balance income / (loss)			(1,882,628)	488,748	(378,034)	(1,227,256)	(205,514)	(368,652)	(242,256)	(291,932)	(915,182)	(520,100)	(315,984)	(425,894)	10,890,919	10,537,008	6,134,946	(4,759,022)	(25,213,194)	