

Alachua County

Growth Management Department and Fire Reviews Fee Study

Final Report



Submitted by:

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1.0 Introduction

This section of the report provides a high-level background of the project as well as key terms and their definitions.

1.1 Project Background

Alachua County (County) retained Berry Dunn McNeil & Parker, LLC (BerryDunn) to prepare a permit and inspection services fee study for the Growth Management Department's (Department's) building permits and inspections special revenue fund. BerryDunn also prepared a fire safety services fee study for select fire plan review and inspection services. The analysis projects the full cost of providing Department services contained within the special revenue fund as well as select fire services. The results offer a cost recovery determination for select service categories and service types. Establishing cost recovery baselines allows for more detailed revenue and expenditure forecasts, which can serve as a foundation for assessing the level of fees necessary to meet revenue requirements, sustain current operations, maintain an adequate reserve fund balance, and fund goals, initiatives, and enhanced service delivery in the future. The final project report includes recommendations based on objective analytical findings, institutional knowledge, and considerations related to best practices in policy, process, level of service, funding, and technology. The analysis identifies possible barriers and challenges to implementing recommendations and considerations.

The Department's last major cost-of-service (CoS) analysis and fee assessment was conducted in 2010. Since then, most fees have remained unchanged, despite increased demand for certain services as a result of extraordinary economic development activity throughout the County. To that end, the County has become increasingly aware that the cost of providing fee-applicable building and fire review, permit, and inspection services—and the ability to fund advanced planning goals and initiatives—may soon outpace the revenue generated by providing those services. For these reasons, the County is interested in understanding the full cost of providing fee-related services and considering recommendations that might better align fee levels in the future to reflect these costs, satisfy revenue requirements, fund future development and planning initiatives, and maintain a sufficient reserve fund balance to stabilize revenue and help ensure business continuity.

The final project report provides the County with an overview of current Department fees, charges, and associated revenues and expenses for each permit, inspection, and service category for which a fee is currently assessed in the special revenue fund as well as for select general fund fire safety review and inspection services. The report also documents the estimated percentage of full costs recovered to deliver specific services and issue specific permits at current fee levels. This will allow County officials to make informed policy decisions regarding fee and charge adjustments if desired. Finally, this report describes BerryDunn's approach to the analysis and its understanding of the Department's organizational structure, services provided, findings, considerations, and recommendations.

1.2 Abbreviations and Terms

Table 1.2: Project Abbreviations, Terms, and Definitions

Abbreviation/Term	Definition
BerryDunn	Berry Dunn McNeil & Parker, LLC
CoS	Cost of Service
County	Alachua County
Department	Growth Management Department
EE	Full-Time Employee
FTE	Full-Time Equivalent
FY	Fiscal Year
ICRP	Indirect Cost Rate Proposal
MS	Microsoft
PSA	Personnel Services Analysis
SME	Subject Matter Expert
State	State of Florida

2.0 Approach and Work Performed

This section of the report outlines how BerryDunn approached the project, summarizes major tasks performed within each project phase, provides an overview of how the cost model was developed, and offers a high-level synopsis of project deliverables.

2.1 Work Performed

BerryDunn's approach to completing this study involved five phases:

- Phase 0 – Project Management and Planning
- Phase 1 – Full Cost Modeling and Analysis
- Phase 2 – Comparative Fee Analysis, Recommendations, and Considerations
- Phase 3 – Draft CoS and Fee Study Report
- Phase 4 – Final CoS and Fee Study Report

BerryDunn's Microsoft (MS) Excel-based cost model was central to this approach, forming the basis for calculating the County's full cost of providing each permit and service by service category and, in some cases, by specific permit or service type. BerryDunn used the model to forecast scenarios and assess the fiscal impact of implementing new fees, changes to current fee levels, reserve fund balance levels, and funding requirements for advanced planning and development related to the Department initiatives.

After an initial project planning call with the County to clarify goals and objectives, identify known project constraints, and refine dates and/or tasks, BerryDunn requested and reviewed documentation and data to better understand the Department's current services environment.

BerryDunn conducted a project kickoff meeting and scheduled a series of follow-up meetings with County subject matter experts (SMEs) involved in the CoS analysis. BerryDunn also followed up with County staff on multiple occasions throughout the project to confirm their understanding of the data and information provided. The aim of these conversations was to discuss the level of effort required to deliver select Department services to customers and discuss the revenue generated and associated expenses incurred to provide those services.

BerryDunn reviewed the Department's current master fee schedules related to the special revenue fund services and select fire safety reviews and inspection services. BerryDunn also guided County staff through discussions to consider fee schedule adjustments that might better reflect the Department's most commonly provided services and how it delivers those services. This included identifying services with no associated fees in the current fee schedule and forecasting revenue requirements associated with various advanced planning and development initiatives.

BerryDunn also reviewed all other Department services, which were analyzed on a time-per-staff activity basis by which costs were assigned accordingly. Other charges, such as penalties, fines, and State of Florida (State)-mandated fees, were excluded from the analysis.

BerryDunn employed an activity-based costing methodology that analyzes the major process steps required to provide services (e.g., application intake, plan review, permit issuance, and inspection) and the staff time and resources required to provide each service and conduct each inspection. This methodology relies on time estimates provided by County SMEs, which BerryDunn then validated through the cost model's built-in checkpoints.

Furthermore, BerryDunn employed a standard cost accounting methodology to identify and assign expected costs for Department-provided permits and services. This methodology uses identified expected expenses—mainly from the Department's adopted fiscal year (FY) 2021 and FY 2022 operating budget segments—and, in some instances, actual expenses incurred to determine full cost allocation. Finally, where detailed and/or accurate data was nonexistent, BerryDunn used institutional knowledge from County SMEs to develop assumptions and proportional assignment of expenses based on weighted averages and other standard analytical techniques.

Also included in the analysis are the identified and assigned revenues from FYs 2021 and 2022 associated with providing permits, inspections, and services reflected on the Department's master fee schedule, which County SMEs also verified.

BerryDunn prepared a cost model for the Department's fees and charges analyzed for this project. This was based on the Department's FY 2021 and FY 2022 adopted expenditure budgets, actual expenditures incurred, FY 2021 and FY 2022 reported actual revenue in the special revenue fund, key staff input and institutional knowledge, County financial document reviews, and the data discussed and reviewed during fact-finding sessions and project status meetings. BerryDunn reviewed findings with the County on multiple occasions, identifying any needed revisions and allowing the opportunity for the County to give feedback and request revisions before approving final deliverables.

3.0 Growth Management and Fire Safety: Technical Findings

This section of the report provides a general overview of the Department’s organizational structure, BerryDunn’s major technical findings, and BerryDunn’s projections based on those findings.

3.1 Department Overview

The Department is responsible for providing a wide range of design, engineering, construction, planning, building, and inspection services to help protect the health, safety, and welfare of residents and visitors and enhance the quality of life throughout the County. To help ensure the County is organized in a sustainable, well-designed, and prosperous way with a strategic development-friendly environment, the Department makes certain all work performed throughout applicable areas of the County adheres to all federal, state, and local municipal code sections and health and safety provisions. Table 3.1.1 summarizes BerryDunn’s understanding of the Department’s structure and operations as currently organized.

Table 3.1.1: Departmental Overview

Function	Function Description
Department	The Department has broad responsibilities, including providing long-range planning services, reviewing applications for new development, and helping to ensure a quality-built environment through a thorough permitting and inspection process. The Department strives to be responsive to the community and provide outstanding customer service in order to help communities realize the broader County vision centered around sustainable, strategic development and the promotion of economic development and social equity.
Building Division	The building division is responsible for permitting and inspecting construction activity. This division helps ensure all structures—commercial and residential—comply with the Florida Building Code and all other applicable laws, codes, and ordinances.
Comprehensive Planning and Development Review	The Department reinforces strategies outlined in the comprehensive plan to help ensure realization of the County’s vision related to land use, transportation, housing, energy, public health, economic development, and resource protection and conservation. It does so through review of all development plans and plats and working closely with residents, businesses, and property owners to help ensure proposed actions align with the County’s vision.
Zoning Administration	The Department, through zoning administration services, helps ensure all structures—commercial and residential—comply with the Land Development Code and all other applicable County codes.
Fire Plan Reviews and Inspections – General Fund	All applications for building permits must be reviewed and approved by the County fire department. Fire prevention staff review all applications submitted. Plans are generally reviewed for locations, capacities, types, equipment/system arrangements, and/or operation of fire protection systems within a structure. System testing and occupancy reviews are also performed.
Technology	The Department currently uses Citizenserve to monitor and track permits through the application, review, and approval process.

Function	Function Description
Funding Structure	A special revenue fund is used to account for revenues and expenses related to provision of Department services associated with plan review and construction permitting and inspection. The major revenue-generating elements for the fund are user and regulatory fees from providing plan review services, permit issuance, and inspection services associated with the built environment.

3.2 Current Fees and Charges Structure

The Department’s current fees and charges structure is divided into the following four unique service categories, which are all supported with a customer service element:

- Development review services
- Building and construction permitting services
- Construction inspection and trade/flat rate permit Inspections services
- Information request and miscellaneous services

Table 3.1.2: Fees and Charges Structure

Fees and Charges Structure	
Service Category	Description
Development Review Services	Development review services consist of administrative, site plan, and plat review services. The majority of fees for services delivered in this category are flat rate, except for acreage multipliers used for some plan reviews and re-submittal review services.
Building Permitting Services	Building permitting and inspection services account for more than 95% of annual revenue generation for the fund. Core services consist of building permit application reviews, plan reviews, applicable engineering reviews, fire reviews, and permit issuances and inspections. Most building permit fees, other than those specified as flat rate, are calculated using valuation estimates. Valuation tables are used to calculate fees; they consist of base fee amounts and multiplier amounts assessed on each \$1,000 of construction valuation estimated per applicable categories.
Construction Inspections and Flat Rate Permit Inspections	Flat rate permits and inspections services consist mainly of single inspection trade permits for which a flat rate fee is assessed (e.g., electrical, plumbing, mechanical, and pool) and off-hours and/or additional inspection services.
Land Use and Zoning Services	Land use and zoning services are provided to support enforcement and implementation of the land development code and other regulations designed to support elements of the County’s comprehensive plan. Most fees assessed for these services are flat rate.
Information Requests and Other Services	Information request services are related to land use, allowable uses, setback inquiries, and any other property information requested by customers. Other services provided in this category include code enforcement fees and fines as well as general administrative services.

3.3 Growth Management Special Revenue Fund Analysis

BerryDunn reviewed all fund activities and services delivered in FY 2021 and determined that the full cost of providing all reviews, permits, inspections, and services was \$1,858,870. The identified and assigned revenue to specific service functions was \$2,128,012. BerryDunn calculated the percentage of costs recovered by way of current fees and charges, finding that the fund recovered an estimated 114.5% of the cost to provide services in FY 2021.

BerryDunn reviewed all fund activities and services delivered in FY 2022 and determined that the full cost of providing all reviews, permits, inspections, and services was \$2,038,645. The identified and assigned revenue to specific service functions was \$2,419,843. BerryDunn calculated the percentage of costs recovered by way of current fees and charges, finding that the fund recovered an estimated 118.7% of the cost to provide services in FY 2022.

The higher level of revenue generation realized in FY 2022 is generally attributable to increased levels of economic development throughout the County. However, the Department has experienced increased expenditures related to growth in customer demand for some core services and permits and increased operational expenses related to customer service and satisfying general requests for information.

Table 3.3.1: FY 2021 and FY 2022 Fund Analysis Summary

FY	Assigned Revenue	Assigned Expense	Net	Cost Recovery
2021	\$2,128,012	\$1,858,870	\$269,142	114.5%
2022	\$2,419,843	\$2,038,645	\$381,198	118.7%

Though revenue generation remained strong across the FYs analyzed, likely due to continued robust development activity trends across the County, expenses did fall slightly in FY 2022. The Department experienced decreased actual expenditures related to personnel, services, and supplies, but it was mainly able to keep expenses in check by carrying a few key personnel vacancies and continuing to deliver high-quality, efficient services. And while this was a testament to Department staff taking on additional duties and increased workloads, this is not a viable, sustainable framework. Vacant positions will need to be filled, and additional positions may need to be added resultant from pending legislative action relating to maximum application review times as well as the ability to provide increased levels of service where needed.

BerryDunn projected revenue and expenses associated with Department service delivery for FYs 2023, 2024, and 2025—as well as the average full cost to provide all Department services—at \$2,549,235 annually. The average revenue estimated across all fees and charges structures is projected to be \$2,468,563 annually at current fee levels. BerryDunn calculated the percentage of costs recovered by way of current rates and charges, finding that the special revenue fund is projected to recover an estimated average of 96.8% of the cost to provide services between FY 2023 and FY 2025 at current fee levels. Table 3.3.2 outlines actual, projected, and estimated revenue and expense at current fee levels.

Table 3.3.2: Revenue and Expense at Current Fee Levels: FY 2021 – FY 2025

FY	Assigned Revenue	Assigned Expense	Net	Cost Recovery
2021 (Actual)	\$2,128,012	\$2,128,012	\$269,142	114.5%
2022 (Actual)	\$2,419,843	\$2,038,645	\$381,198	118.7%
2023 (Estimated)	\$2,444,041	\$2,242,510	\$201,532	109.0%
2024 (Projected)	\$2,468,482	\$2,591,760	(\$123,279)	95.2%
2025 (Projected)	\$2,493,167	\$2,813,436	(\$320,270)	88.6%

The analysis shows that, even with no rate increases, revenue is projected to increase slightly year over year given current development trends throughout the County. However, despite some projected gains in some revenue categories, expenditures are estimated to outpace revenues year over year, with the most significant expense indicators pointing to the continuation of this trend. Left unchecked, these trends might have consequential effects on reserve balance levels and, ultimately, the Department's ability to continue delivering services at current levels.

For these reasons, BerryDunn recommends the County consider adjusting select building permit fees in FY 2024 (specific adjustments are outlined in Section 4.0). BerryDunn projects that, in doing so, the Department can meet its annual revenue requirements to sufficiently fund service delivery functions and enhance service delivery quality and timeliness. Table 3.3.3 outlines the revenue and expense scenarios estimated for the special revenue fund between FY 2024 and FY 2025, with the proposed fee increases outlined in Section 4.0.

Table 3.3.3: Revenue and Expense at Increased Fee Levels: FY 2024 – FY 2025

FY	Revenue	Expense	Net	Cost Recovery
2024 (estimated)	\$2,591,906	\$2,591,760	\$145	100.0%
2025 (estimated)	\$2,817,420	\$2,813,436	\$3,984	100.1%

BerryDunn recommends the County consider adjustments identified in Section 4.0. Even upon adoption of the proposed adjustments, the Department will have an opportunity to assess revenue generation along with revenue requirements annually and make additional fee adjustments if warranted. Increased revenue generation will allow the special revenue fund's retained earnings balance (fund balance) to return to a level more closely aligned with the annual full cost projected to operate and deliver services as well as comply with the maximum fund balance level allowed by State statute. BerryDunn does not recommend any additional fee adjustments be adopted until a detailed CoS analysis is performed after the close of FY 2025.

3.4 Special Revenue Fund: Reserve Fund Balance

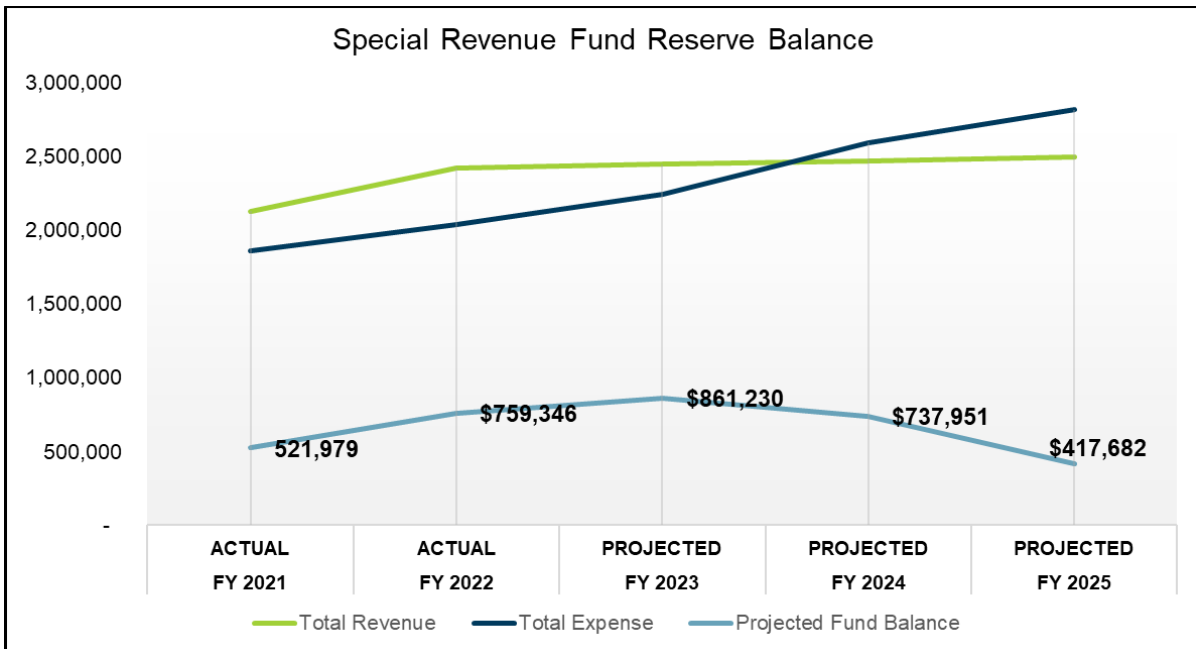
The County needs a reserve fund balance sufficient to help ensure business and service continuity if a downturn in the economy or some other unforeseen event, occurs. State legislative statute determines the use of the reserve balance funds for specific expenditures and the maximum allowable fund balance (fund balance ceiling). Specific to this study, the State has set a fund balance ceiling to not exceed the previous four FYs' average of allowable expenditures and has restricted the

use of any fund balance for expenditures that relate to providing specific services only, per Florida Building Code as defined in State Statute 553.80.

At the start of FY 2019, the special revenue fund maintained a reserve fund balance in compliance with the State-defined ceiling, carrying a fund balance of \$2,154,081, compared to average expenditures of the four prior FYs, which generally fell in the \$2,000,000 – \$2,250,000 range. However, the special revenue fund reserve balance has been substantially reduced due to significant one-time expenditures (some of which might become recurring) related to year-end charges/adjustments and operational expense increases. Consequently, the special revenue fund is projected to have a reserve balance of \$861,230 at the close of FY 2023—a decrease of 60% in five years. As mentioned previously, the Department has not increased fees and charges significantly for more than a decade, and while the fund balance does continue to trend slightly upward, it is still projected to remain an estimated 60% to 70% below the State-defined ceiling through FY 2025.

To that end, despite current capacity to use reserve fund balance appropriations over the next few FYs to fund larger operational priorities and initiatives, without fee increases, the reserve fund balance is projected to grow, but disproportionately as operational expenditures increase. Figure 3.4.1 depicts the projected fund balance through FY 2025 should no rate increase be adopted.

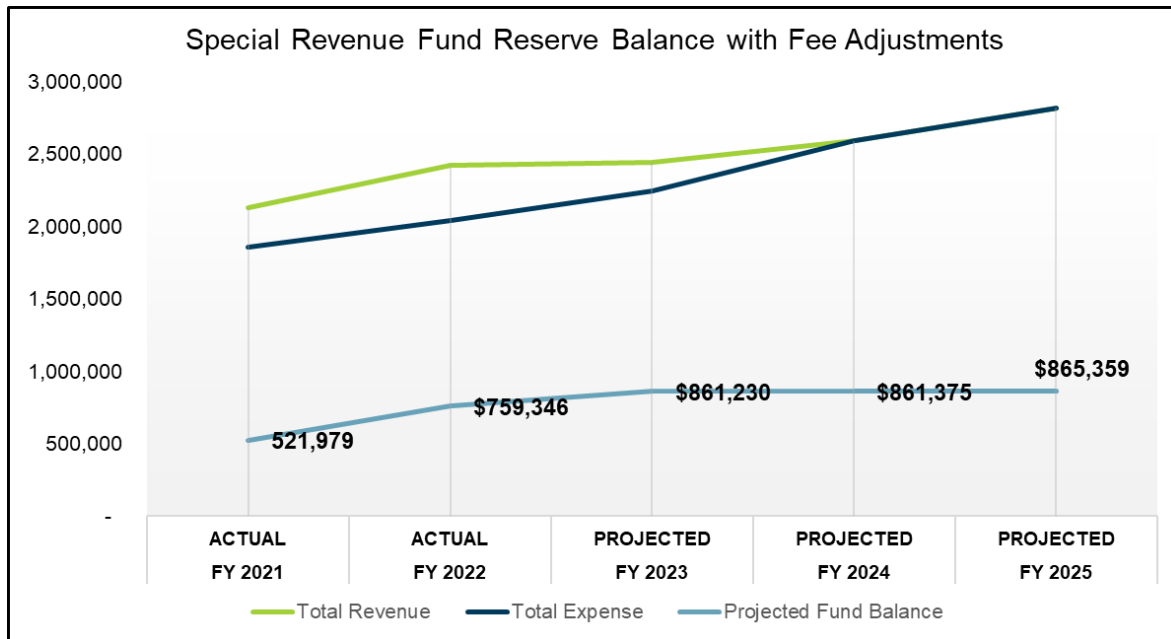
Figure 3.4.1: Special Revenue Fund Reserve Balance With No Fee Increase: FY 2021 – FY 2025



Given the combination of projected operational expenditure increases and unfunded legislative mandates, the reserve fund balance is expected to decline substantially by the end of FY 2025 to \$417,682—or to a level that represents only 16.4% of projected average annual expenditures for FY 2023 through FY 2025—without the adoption of rate increases.

Beginning in FY 2024, BerryDunn recommends that the County adopt fee increases, as outlined in Section 4.0, to help ensure sufficient revenue is generated to cover future expenses and maintain a sufficient reserve fund balance level. Figure 3.4.2 depicts the projected reserve fund balance through FY 2025 should fee increases be adopted.

Figure 3.4.2: Special Revenue Fund Reserve Balance With Fee Increase: FY 2024 – FY 2025



As is evident from Figure 3.4.2, should the proposed fee increases be adopted, the reserve fund balance is expected to rise in conjunction with projected expenditures, maintaining an estimated level of \$865,359, or 33.9% of projected average expenditures through FY 2025 should current development trends continue.

Though future development activity demands and trends throughout the County—as well as unforeseen circumstances or unfunded legislative mandates—cannot be known, the recommended fee increases are projected to allow for sufficient revenue to be generated each FY based on known core expense assumptions and current trends. For these reasons, BerryDunn recommends the Department monitor the fund balance periodically to help ensure a sufficient level is being maintained and that funds are being expended in a lawful, consistent manner. The Department should also continuously assess the difference between the actual fund balance and allowable ceiling, considering this when determining fee levels. Furthermore, fund balances can fluctuate daily, and actual balance amounts reflect the point in time when calculated. For this reason, BerryDunn also recommends monitoring the fund balance consistently to identify any large fluctuations, as dramatic changes may indicate longer-term trends pertaining to revenue or expenditure changes.

BerryDunn also recommends that Department staff monitor local indicators related to economic development and permit activity. Staff should track, in detail, the number of plans reviewed, permits issued, and inspections conducted for the most common services provided. They should also assess fee adjustments for those specific services on an FY basis to determine the impact on revenue generation and offset applicable costs.

3.5 Fire Safety Services Overview

Select fire department staff are allocated to provide fire safety plan review and inspection services. Table 3.5.1 summarizes the core fire safety service provided and the current fees and charges environment.

Table 3.5.1: Fire Safety Services Overview

Function	Function Description
Fire Plan Reviews and Inspections	The County fire department must review and approve all applications for building permits, and fire prevention staff must review submitted applications. Plans are generally reviewed for locations, capacities, types, equipment/system arrangements, and/or operation of fire protection systems within a structure. System testing and occupancy reviews are also performed.
Fees and Charges Structure	Currently, inspection fees assessed are primarily flat fees based on structure size, with a multiplier effect for structures greater than 200,000 square feet. Plan review and other inspection fees are generally multiplier driven based on structure size as well. All fees for services are assessed to help ensure all fire protection system plans contain sufficient information to identify the occupancy, hazards, system and equipment arrangements, system and equipment sizing, systems specifications, and design/engineering calculations for a proposed building structure.
Funding Structure	The general fund is used to account for revenues and expenses related to provision of services associated with fire plan review and construction permitting and inspection. The major revenue-generating elements are fees from plan review services, permit issuance, and inspection services associated with fire safety in the built environment.

3.6 Fire Safety Services General Fund Analysis

BerryDunn reviewed all fire safety plan review and inspection activities and services delivered in FY 2021 and determined that the full cost to provide all reviews, permits, inspections, and services was \$231,789. The identified and assigned revenue to specific service functions was \$50,419. BerryDunn calculated the percentage of costs recovered by way of current fees and charges, finding that the general fund recovered an estimated 21.8% of the cost to provide services in FY 2021.

BerryDunn reviewed all fire safety plan review and inspection activities and services delivered in FY 2022 and determined that the full cost to provide all reviews, permits, inspections, and services was \$243,559. The identified and assigned revenue to specific service functions was \$128,685. BerryDunn calculated the percentage of costs recovered by way of current fees and charges, finding that the general fund recovered an estimated 52.8% of the cost to provide services in FY 2022.

The higher level of revenue generation realized in FY 2022 is generally attributable to increased levels of economic development throughout the County and is directly related to building permit activity. However, the County has experienced increased expenditures related to the provision of fire safety services as well as increased operational expenses for customer service, plan review, and inspections.

Table 3.6.1: FY 2021 and FY 2022 Fire Safety Services Analysis Summary

FY	Assigned Revenue	Assigned Expense	Net	Cost Recovery
2021	\$50,419	\$231,789	(\$181,370)	21.8%
2022	\$128,685	\$243,559	(\$114,874)	52.8%

Though revenue generation increased significantly from FY 2021 to FY 2022, likely due to strong development activity trends across the County, actual expenses increased 5% as well. Furthermore, fire safety services provision still fell short of the 75% to 100% cost recovery goal, which is standard for fire safety service provision of this type and an industry best practice cost recovery level.

BerryDunn projected revenue and expenses associated with fire safety service delivery for FYs 2023, 2024, and 2025 and estimates the average full cost to provide all related services at \$279,276 annually. The average revenue estimated across all fees and charges structures is projected to be \$137,905 annually at current fee levels. BerryDunn calculated the percentage of costs recovered by way of current rates and charges, finding that the general fund is projected to recover an estimated average of 49.4% of the cost to provide services between FY 2023 and FY 2025 at current fee levels. Table 3.6.2 outlines actual, projected, and estimated revenue and expense at fee current levels.

Table 3.6.2: Revenue and Expense at Current Fee Levels: FY 2023 – FY 2025

FY	Assigned Revenue	Assigned Expense	Net	Cost Recovery
2021 (actual)	\$50,419	\$231,789	(\$181,370)	21.8%
2022 (actual)	\$128,385	\$243,559	(\$114,874)	52.8%
2023 (estimated)	\$133,189	\$260,608	(\$127,419)	51.1%
2024 (projected)	\$137,851	\$278,851	(\$141,000)	49.4%
2025 (projected)	\$142,675	\$298,370	(\$155,695)	47.8%

The analysis shows that, even with no rate increases, revenue is projected to increase slightly year over year given current development trends throughout the County. However, despite some projected gains in revenue categories, expenditures are estimated to outpace revenues year over year, with the most significant expense indicators pointing to the continuation of this trend. Left unchecked, these trends might have consequential effects on the County's ability to continue delivering fire safety services at current fee levels.

For these reasons, BerryDunn recommends the County consider adjusting select fire safety services fees in FY 2024 (specific adjustments are outlined in Section 4.0). BerryDunn projects that in doing so, the Department can meet its annual revenue requirements to sufficiently operate and maintain service delivery functions and enhance service delivery quality and timeliness. Table 3.6.3 outlines the revenue and expense scenarios estimated for the special revenue fund between FY 2024 and FY 2025, with the proposed fee increases outlined in Section 4.0.

Table 3.6.3: Revenue and Expense at Increased Fee Levels: FY 2023 – FY 2025

Fiscal Year	Revenue	Expense	Net	Cost Recovery
2024 (estimated)	\$154,393	\$278,851	(\$124,458)	55.4%
2025 (estimated)	\$172,920	\$298,370	(\$125,450)	58.0%

BerryDunn recommends the County consider adjustments identified in Section 4.0. Even upon adoption of the proposed adjustments, the County will have an opportunity to assess revenue generation and requirements annually, adjusting fees as necessary. BerryDunn does not recommend any additional fee adjustments until a detailed CoS analysis is performed after the close of FY 2025.

3.7 Summary of Technical Findings

Table 3.7.1 summarizes the key technical findings of BerryDunn’s analysis of the Department’s and fire safety services fees and charges environment.

Table 3.7.1: Summary of Technical Findings

Summary of Findings	
Category	Findings
Special Revenue Fund Cost Recovery – FY 2021	BerryDunn identified and assigned \$2,128,012 of revenue and \$1,858,870 of identified expense to the fee-applicable services analyzed for this study. The fund’s cost recovery rate for all FY 2021 services analyzed was 114.5%.
Special Revenue Fund Cost Recovery – FY 2022	BerryDunn identified and assigned \$2,419,843 of revenue and \$1,915,630 of identified expense to the fee-applicable services analyzed for this study. The fund’s cost recovery rate for all FY 2022 services analyzed was 118.7%.
Special Revenue Fund Cost Recovery – FY 2023 (Estimated)	BerryDunn identified and assigned \$2,444,041 of projected revenue and \$2,242,510 of identified expected expense to the fee-applicable services analyzed for this study. The fund’s estimated cost recovery rate for all FY 2023 services analyzed is projected to be 109.0%.
Special Revenue Fund Average Cost Recovery – FY 2024 – FY 2025 (Estimated)	BerryDunn identified and assigned \$2,480,825 of projected revenue and \$2,702,598 of identified expected expense to the fee-applicable services analyzed for this study. The fund’s estimated average cost recovery rate for all FY 2024 – FY 2025 services analyzed is projected to be 91.8%.
Special Revenue Fund Cost Recovery Increase	BerryDunn estimates that the fund might realize a 2% to 3% increase in the cost recovery rate for each additional \$50,000 of revenue generated annually (FY 2023 baseline).
Special Revenue Fund Services Fee Increases	BerryDunn estimates that fee increases, as recommended in Section 4.0, will be needed to satisfy revenue requirements and maintain a sufficient reserve fund balance through FY 2025.
Special Revenue Fund Reserve Fund Balance	BerryDunn identified a reserve fund balance of \$861,230 at the start of FY 2023, which is significantly lower than the allowable maximum defined by the State.

Summary of Findings	
Category	Findings
Fire Safety Services Cost Recovery – FY 2021	BerryDunn identified and assigned \$50,419 of revenue and \$231,789 of identified expense to the fee-applicable services analyzed for this study. The cost recovery rate for all FY 2021 services analyzed was 21.8%.
Fire Safety Services Fund Cost Recovery – FY 2022	BerryDunn identified and assigned \$128,385 of revenue and \$243,559 of identified expense to the fee-applicable services analyzed for this study. The cost recovery rate for all FY 2022 services analyzed was 52.8%.
Fire Safety Services Cost Recovery – FY 2023 (Estimated)	BerryDunn identified and assigned \$133,189 of projected revenue and \$260,608 of identified expected expense to the fee-applicable services analyzed for this study. The estimated cost recovery rate for all FY 2023 services analyzed is projected to be 51.1%.
Fire Safety Services Average Cost Recovery – FY 2024 – FY 2025 (Estimated)	BerryDunn identified and assigned \$140,263 of projected revenue and \$288,611 of identified expected expense to the fee-applicable services analyzed for this study. The estimated average cost recovery rate for all FY 2024 – FY 2025 services analyzed is projected to be 48.6%.
Fire Safety Services Cost Recovery Increase	BerryDunn estimates that fire safety services might realize a 3% to 4% increase in the cost recovery rate for each additional \$10,000 of revenue generated annually (FY 2023 baseline).
Fire Safety Services Fee Increases	BerryDunn estimates that fee increases, as recommended in Section 4.0, will be needed to increase the cost recovery rate through FY 2025.
Charging Methodology	The Department uses a mix of flat fees and simple multipliers to calculate fees and charges for services, but it does not use any overtly complex calculations—or calculation methodologies substantially different from peers reviewed—to assess fees for services.

4.0 Recommendations and Considerations

This section outlines various recommendations and considerations BerryDunn has provided based on the technical CoS analysis, current fees and charges environment analysis, and meetings with staff and stakeholders to discuss Department and Countywide priorities.

4.1 Fee Updates

BerryDunn recommends the Department undertake a basic CoS analysis annually. The Department should also consider conducting a fee study every two to three years; or when the County experiences a significant change in demand for services, organizational structure, or key business processes; or when it identifies budgetary issues. In the absence of major macroeconomic or organizational shifts, BerryDunn recommends that the Department wait until the close of FY 2025 to consider any additional fee adjustments other than those proposed below.

4.2 Fee Structure and Level Considerations

BerryDunn recommends that the Department consider making the proposed structural changes and fee level adjustments to the select master fee schedule elements below. The structural changes are not necessarily designed and/or proposed to increase or decrease revenue generation significantly; they are designed to make the fee schedule more concise, easily understood, and more reflective of the specific services the Department most commonly provides. Additionally, a more concise fee schedule may allow for more efficient and accurate fee calculations for services provided, helping staff and benefitting customers.

4.2.1 Permitting Fee for Residential and Commercial Construction

The fee for residential and commercial building permits and inspections of property and construction is recommended as follows.

Table 4.2.1.1: Building Permit Fees for Residential Construction – Current

Permit/Service Category	Current Fee – Base	Current Fee – Variable
Residential Construction Permitting:		
\$0 to \$100,000.00	\$90.00	\$3.25 per \$1,000.00 of construction value, or fraction thereof
\$100,001.00 to \$1,000,000.00	\$90.00	\$1.75 per \$1,000.00 of construction value, or fraction thereof
\$1,000,000.00+	\$90.00	\$7.25 per \$1,000.00 of construction value, or fraction thereof

Table 4.2.1.2: Building Permit Fees for Residential Construction – Proposed Adjustments

Permit/Service Category	Proposed Fee – Base	Proposed Fee – Variable	Percentage Increase
Residential Construction Permitting:			
\$0 to \$100,000.00	\$100.00	\$3.50 per \$1,000.00 of construction value, or fraction thereof	8.5% (average)
\$100,001.00 to \$1,000,000.00	\$100.00	\$2.00 per \$1,000.00 of construction value, or fraction thereof	
\$1,000,000.00+	\$100.00	\$7.50 per \$1,000.00 of construction value, or fraction thereof	

Table 4.2.1.3: Building Permit Fees for Commercial Construction – Current

Permit/Service Category	Current Fee – Base	Current Fee – Variable
Commercial Construction Permitting:		
\$0 to \$100,000.00	\$180.00	\$3.25 per \$1,000.00 of construction value, or fraction thereof
\$100,001.00 to \$1,000,000.00	\$180.00	\$1.75 per \$1,000.00 of construction value, or fraction thereof
\$1,000,000.00+	\$180.00	\$7.25 per \$1,000.00 of construction value, or fraction thereof

Table 4.2.1.4: Building Permit Fees for Commercial Construction – Proposed Adjustments

Permit/Service Category	Proposed Fee – Base	Proposed Fee – Variable	Percentage Increase
Commercial Construction Permitting:			
\$0 to \$100,000.00	\$200.00	\$3.50 per \$1,000.00 of construction value, or fraction thereof	8.5% (average)
\$100,001.00 to \$1,000,000.00	\$200.00	\$2.00 per \$1,000.00 of construction value, or fraction thereof	
\$1,000,000.00+	\$200.00	\$7.50 per \$1,000.00 of construction value, or fraction thereof	

4.2.2 Flat Rate Permit Fees

The fee for flat rate building permits and associated inspections of property and construction is recommended as follows.

Table 4.2.2.1: Building Permit Fees for Flat Rate Services – Current and Proposed

Permit/Service Category	Current Fee	Proposed Fee*	Percentage Increase
Manufactured or Mobile Home	\$155.00	\$163.00	5.0%
Move-On Structure	\$170.00	\$179.00	5.0%
Modular Structure (Per Building Section)	\$240.00	\$252.00	5.0%
Residential Swimming Pool (In Ground)	\$290.00	\$305.00	5.0%
Residential Swimming Pool (Above Ground)	\$155.00	\$163.00	5.0%
Power for New or Replacement Well	\$155.00	\$163.00	5.0%
Res Mechanical Alt/Repair	\$85.00	\$89.00	5.0%
Roof: New Residential	\$165.00	\$173.00	5.0%
Roof: Repair Residential	\$165.00	\$173.00	5.0%
Roof: New Commercial	\$200.00	\$210.00	5.0%
Roof: Repair Commercial	\$200.00	\$210.00	5.0%
Any Demolition	\$155.00	\$163.00	5.0%
*Fees have been rounded for ease of calculation.			

Table 4.2.2.2: Building Permit Searches and Code Violation Lien Search – Current and Proposed

Permit/Service Category	Current Fee	Proposed Fee	Percentage Increase
All Building Permit, Code Violations, and Lien Searches (Fee Being Split, No Increase)	\$170.00		
Open/Expired Building Permit Search (Building Division)	\$85.00	\$60.00	(29.0%)
Open Code Violations and Liens Search (Code Enforcement Division)	\$85.00	\$60.00	(29.0%)

Table 4.2.2.3: Temporary Use Permits and Zoning Certification Fee – Current and Proposed

Permit/Service Category	Current Fee	Proposed Fee	Percentage Increase
Temporary Use Permits	\$65.00	\$75.00	15.4%
Zoning Certification and Review	\$70.00	\$75.00	7.1%

4.2.3 Fire Safety New Construction

The fee for fire safety reviews and services related to building permits and associated fire safety services for residential and commercial property and construction is recommended as follows.

Table 4.2.3.1: Fire Safety Fees for New Buildings and Building Alterations – Plan Review

Permit/Service Category	Current Fee	Proposed Fee
New Buildings and Building Alterations	\$20.00 per story/\$0.02 square feet	\$25.00 per story/\$0.03 square feet

Table 4.2.3.2: Fire Safety Fees for New Buildings and Building Alterations – Inspection

Permit/Service Category	Current Fee	Proposed Fee
Pre-Compliance (Concealments, Etc.)	\$20.00 per story/\$0.04 square feet	\$25.00 per story/\$0.05 square feet
Fire Marshal Release	\$15.00 per story/\$0.03 square feet	\$20.00 per story/\$0.04 square feet

Table 4.2.3.3: Fire Safety Fees for New Construction – Sprinklers

Permit/Service Category	Current Fee	Proposed Fee
Fire Sprinkler and Standpipe (New)	\$50/riser, \$30/story, \$0.25/head	\$75/riser, \$30/story, \$0.50/head
Hydro and Rough Pipe	\$75/riser, \$30/story, \$0.50/head	\$100/riser, \$30/story, \$0.75/head
Final	\$50/riser, \$35/story, \$0.25/head	\$75/riser, \$35/story, \$0.50/head

Table 4.2.3.4: Fire Safety Fees for New Fire Sprinklers Alterations

Permit/Service Category	Current Fee	Proposed Fee
Fire Sprinkler (Up to 49 heads)*	\$50/riser, \$0.25/head	\$75/riser, \$0.50/head
Hydro and Rough Pipe	\$75/riser, \$30/story, \$0.50/head	\$100/riser, \$30/story, \$0.75/head
Final	\$50/riser, \$35/story, \$0.25/head	\$75/riser, \$35/story, \$0.50/head

*Alterations affecting more than 49 heads are treated as new installations; charges are based on riser and number of modified heads only.

4.3 Private Providers

In accordance with State Statute § 553.791, property owners may use a licensed private provider for plan review and/or inspection services. The plan review and inspection services offered by private providers are limited to building code compliance. Services cannot include review for fire protection and fire safety codes, site work, public works, land use, zoning, floodplain, environmental, appearance review, or other applicable codes.

Given the extensive administrative burden to not only register and monitor private providers, but also

verify the accuracy of their submittals, BerryDunn suggests considering a private provider administrative fee. Fees are generally justified based on the calculated costs for providing administrative support to monitor private providers. Based on the calculated costs for providing administrative support to private providers, BerryDunn recommends the fee be set at \$60 initially.

Table 4.3.1.1: Private Provider Administrative Fee – Proposed

County Review and Verification	Estimated Hours	Rate	Estimated Cost
Project Intake	0.50	\$30.00	\$15.00
Schedule and Post Inspections	0.25	\$30.00	\$7.50
Plan Verification	0.50	\$30.00	\$15.00
Field Compliance Review	0.25	\$30.00	\$7.50
Office Compliance Review	0.25	\$30.00	\$7.50
Field Audit	0.25	\$30.00	\$7.50
Total			\$60.00

BerryDunn recommends revisiting and assessing the initial fee level after 12 months to help ensure levels reflect the true cost of providing the related services and adjusting if necessary.

4.4 Summary of Recommendations and Considerations

Table 4.4.1: Summary of Recommendations and Considerations

Summary of Recommendations	
Category	Recommendation
1 Fee Schedule Updates	BerryDunn recommends the Department monitor cost recovery levels annually, which would guide staff on setting fee levels in alignment with desired cost recovery targets and maintaining a sufficient reserve fund balance. BerryDunn recommends the Department wait until the close of FY 2025 to consider any additional fee adjustments other than those proposed in Section 4.0.
2 Cost Recovery	BerryDunn recommends monitoring targeted ranges of cost recovery annually related to specific permit and service categories. BerryDunn also recommends considering adjusting fees accordingly when cost recovery levels begin to significantly impact the reserve fund balance.
3 Fire Safety Fee Schedule Updates	BerryDunn recommends the Department consider adjusting applicable fire safety review and inspection fees as proposed in Section 4.0. Revenue requirements related to the general fund should be reviewed annually as part of the budget development process. Additional fee adjustments for fire safety services should be considered, if needed, to satisfy revenue requirements and meet desired cost recovery targets.
4 Technology	The Department should use its current electronic permitting system, Citizenserve, to the greatest extent possible to allow detailed tracking and analysis of revenues and annual volumes per permit and service type. Capturing this detail and incorporating it into the cost model will allow a more

Summary of Recommendations		
Category		Recommendation
		nuanced and accurate analysis of cost recovery levels per service type and will enable staff to assess the impact of specific fee adjustments on revenues and expenditures in greater detail.
5	Private Provider Administrative Fee	The Department should begin assessing an administrative fee based on the total hourly commitment of all full-time staff involved in supporting all applicable private provider functions and reviews. The fee should be set at a flat rate of \$60 initially, with a review of the initial fee level after 12 months.
6	Fees for Pool Services	The Department should continue with the flat rate structure of review and inspection services related to above-ground and in-ground pool installation and associated systems, but increase the fee accordingly as outlined in Section 4.0
7	Fee Monitoring	The Department should annually review all fee levels, once adopted, and consider adjustment in accordance with budgetary requirements, staff effort, and permit and service volume. The Department should undertake a thorough fee review every two to three years, when major personnel or budgetary adjustments are made, or when macroeconomic events occur.
8	Updates to the Cost Model	The Department should maintain the cost model to assess the cost of providing services and, if necessary, update select fees annually. Absent a full cost analysis, fees should be assessed using a consistent methodology the Department develops.

5.0 Peer Comparisons

Peer comparisons can provide useful insights into how the Department’s fees and charges environment compares with similar cities/counties in the state. Although the Department’s operations are unique, the selection of peers for comparison attempts to reflect these unique elements throughout the community. This includes similar offerings of diverse and high-quality planning, development, and inspection services, as well as alignment with the County’s dedication to sound planning for the public realm, its natural systems, and its commitment to strategic economic development to sustain a high quality of life for residents and commercial partners.

The following sections and tables highlight some major socioeconomic characteristics of peers identified for select fee comparisons. Peer cost recovery levels were determined using a simple calculation—revenue levels divided by expenses levels—derived from publicly facing budget documents and financials reports and are intended to be a reference, not necessarily a true cost of service calculation. Appendix B provides greater detail related to individual fee comparisons.

5.1 Manatee County, FL

Manatee County is situated along the western coast of Central Florida, just south of St. Petersburg and Tampa Bay, about 175 miles south of Alachua County. Its population is about 44% larger than Alachua County’s and has an overall jurisdiction roughly 100 square miles smaller in size.

Table 5.1.1: Population and Median Household Income¹

County	Population	Jurisdiction (Square Miles)	Population Density (per Square Mile)	Median Household Income
Alachua County	278,468	876	318	\$50,089
Manatee County	399,710	743	538	\$59,963

Manatee County’s Development Services Department is responsible for building permits, safety inspections, flood plain management, environmental review, planning, development, zoning, and affordable housing. It has four divisions and 92 full-time equivalent employees (FTEs).

Table 5.1.2: Fiscal and Personnel Resources

County	All Funds Budget	Department Operating Budget	Number of Department Full-Time Staff	Percentage of Building Services Cost Recovered	Available Fund Balance
Alachua County	\$459,229,200	\$2,038,645	46	118.7%	Yes
Manatee County	\$1,072,419,585	\$11,745,188	92	77.1%	Yes

¹ United States Census Bureau. 2020. “Internet Search.” *United States Census Bureau*. Accessed May 26, 2023. www.census.gov

5.2 Palm Beach County, FL

Palm Beach County is located on Florida’s eastern coast, just north of Fort Lauderdale, and is home to roughly 1.4 million residents across 1,964 square miles. Its population is roughly four times the size of Alachua County’s and has a jurisdiction area over twice of the size as Alachua County.

Table 5.2.1: Population and Median Household Income²

County	Population	Jurisdiction (Square Miles)	Population Density (per Square Mile)	Median Household Income
Alachua County	278,468	876	318	\$50,089
Palm Beach County	1,492,191	2,383	760	\$65,015

Palm Beach County’s Planning, Zoning and Building Department comprises six main divisions: Administration, Building, Code Enforcement, Contractors Certification, Planning, and Zoning. Its responsibilities are development review, inspections, code enforcement, certification of contractors, and planning. The department currently has 157 FTEs.

Table 5.2.2: Fiscal and Personnel Resources

County	All Funds Budget	Department Operating Budget	Number of Department Full-Time Staff	Percentage of Building Services Cost Recovered	Available Fund Balance
Alachua County	\$459,229,200	\$2,038,645	46	118.7%	Yes
Palm Beach County	\$6,710,355,531	\$23,590,461	157	63.8%	Yes

5.3 Marion County, FL

Marion County is located south of Alachua County in Central Florida. Its population is about 100,000 people larger than Alachua County. Marion County has a jurisdiction size of 1,588 square miles.

Table 5.3.1: Population and Median Household Income³

County	Population	Jurisdiction (Square Miles)	Population Density (per Square Mile)	Median Household Income
Alachua County	278,468	876	318	\$50,089
Marion County	375,908	1,588	237	\$46,587

Marion County’s Growth Services and Building Safety Department provides building and

² United States Census Bureau. 2020. “Internet Search.” *United States Census Bureau*. Accessed May 26, 2023. www.census.gov

³ United States Census Bureau. 2020. “Internet Search.” *United States Census Bureau*. Accessed May 26, 2023. www.census.gov

planning services; it has four core functions: planning and zoning, code enforcement, building safety permitting and inspections, and community redevelopment. It has 94.5 FTEs.

Table 5.3.2: Fiscal and Personnel Resources

County	All Funds Budget	Department Operating Budget	Number of Department Full-Time Staff	Percentage of Building Services Cost Recovered	Available Fund Balance
Alachua County	\$459,229,200	\$2,038,645	46	118.7%	Yes
Marion County	\$1,204,226,719	\$13,440,780	94.5	49.1%	Yes

5.4 Gainesville, FL

Gainesville is located in Alachua County, covers 63 square miles, and makes up roughly half of the County's population.

Table 5.4.1: Population and Median Household Income⁴

City/County	Population	Jurisdiction (Square Miles)	Population Density (per Square Mile)	Median Household Income
Alachua County	278,468	876	318	\$50,089
Gainesville	141,085	63	2,234	\$40,937

Gainesville's Sustainable Development Department is organized into three core divisions: building, planning, and code enforcement and has 75 FTEs.

Table 5.4.2: Fiscal and Personnel Resources

City/County	All Funds Budget	Department Operating Budget	Number of Department Full-Time Staff	Percentage of Building Services Cost Recovered	Available Fund Balance
Alachua County	\$459,229,200	\$2,038,645	46	118.7%	Yes
Gainesville	\$444,834,222	\$4,048,462	75	85.0%	Yes

⁴ United States Census Bureau. 2020. "Internet Search," *United States Census Bureau*. Accessed May 26, 2023. www.census.gov

6.0 Cost Model Overview

This section of the report outlines the technical analysis tabs BerryDunn constructed to develop the cost model used for this study.

6.1 Department Cost Model Framework

Table 6.1 summarizes the format, technical construct, and content of the cost model developed for the Department. This includes a summary description of each tab in the cost model.

Table 6.1: Cost Model Framework

Cost Model Framework		
Model Section/Tab		Description
1	Cover tab	Contains the title of the study, Department project manager contact information, and BerryDunn contact information.
2	Forecast tab	Contains financial forecast scenarios for the fund through FY 2025.
3	GM Summary tab	Contains a high-level overview of all service categories with a comparison of assigned revenue, current percentage cost recovery, and projected revenue and cost recovery levels.
4	GM Services tab	Contains a high-level listing of building and planning core service categories and associated services within categories.
5	FIRE Services tab	Contains a high-level listing of fire safety core service categories and associated services within categories.
6	GM Services Development Review tab	Contains a more detailed listing of specific services and associated fees related to development reviews.
7	GM Services Planning and Land Use tab	Contains a more detailed listing of specific services and associated fees related to planning and land use reviews.
8	GM Building and Code tab	Contains a more detailed listing of specific services and associated fees related to building permits and inspections.
9	GM Fire Reviews tab	Contains a more detailed listing of fire safety services and associated fees related to plan review and inspection services.
10	GM Employee (ee) Allocation tab	Contains full-time personnel annual time assignments and expense forecasting functionality by service category.
11	M Expense tab	Contains personnel and non-personnel expense by service category as well as applicable assigned Department-wide indirect expense.
12	GM Worksheet tab	Contains all revenue and expense data, cost recovery percentage by service category, and functionality to develop forecast scenarios and adjust cost recovery goals by service category to project and assess fee levels.

Cost Model Framework		
Model Section/Tab		Description
13	GM Employee(ee) tab	Contains the list of all full-time personnel assigned to the study, annual salary by position, annual benefit expense by position, and various hourly rates calculated by position.
14	GM Personnel Services Analysis (psa) tab	Contains all FTE personnel assigned to the study, number of current funded positions, salary by position, and direct and indirect expense allocations.
15	GM Indirect Cost Rate Proposal (icrp) tab	Developed in conjunction with City SMEs and contains assumptions pertaining to direct and indirect full-time staff involvement, and non-personnel-related expenditures associated with fee-related services; generally used for forecasting and scenario-building only and can be adjusted as needed.
16	Private Provider by Task tab	Developed in conjunction with City SMEs and contains assumptions pertaining to direct full-time staff involvement associated with monitoring private providers.
17	Revenues	Reflects the actual reported revenue for FY 2021 and FY 2022.
18	Expenses	Reflects the adopted budget and actual expenditures for FY 2021 and FY 2022, including personnel, operating, and applicable capital and indirect expenses.

6.2 Updates to the Cost Model

Some agencies choose to assess their fees annually. The cost model has the built-in capability for Department staff to change inputs for assessing the impact of fee adjustments in the future, even after the study is complete, based on changes to revenues, expenditures, or other criteria.

Table 6.2 describes how the Department can maintain the cost model if it chooses to update fees and charges intermittently or annually.

Table 6.2: Cost Model – Inputs to Update

Category	Description
Revenues	Budgeted or actual revenues related to fees and charges for permits, inspections, and services.
Direct Expenses	Budgeted or actual personnel and operating expenses related to directly providing Department services.
Indirect Expenses	Budgeted or actual personnel and operating expenses related to the internal support of providing Department services.
Specific Fee Levels	Specific dollar amounts to be charged for individual services provided.
Annual Service Volumes	Annual total counts for the number of permits issued, inspections conducted, or services provided per fee category.

Appendix A: Cost Model

The CoS model developed for the Department is attached as an MS Excel file.

Appendix B: Peer Comparisons (Fees)

The peer comparisons matrix developed for the Department is attached as an MS Excel file.