

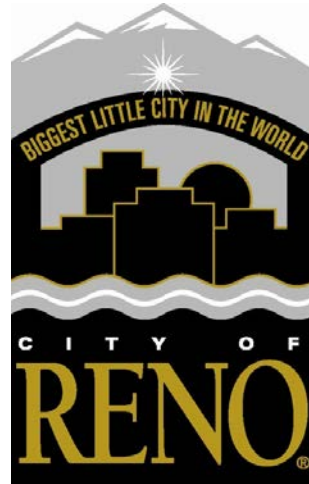
# **City of Reno**

## **A Report to the Reno City Council**

**Mayor**  
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**Council Members**  
Jenny Brekhus  
Naomi Duerr  
Oscar Delgado  
Paul McKenzie  
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**City Auditor's Office**



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# **AUDIT REPORT**

## **BUILDING PERMITTING PROCESS**

**AUGUST 2018**

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**MISSION STATEMENT**

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To provide the City of Reno with an independent appraisal function designed to assist the Reno City Council, citizens, and City management in establishing accountability, transparency, and a culture of continuous improvement in City operations.

**THE INSTITUTE OF INTERNAL AUDITORS’ STANDARDS COMPLIANCE**

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The audit was conducted in accordance with standards of the Institute of Internal Auditors (IIA); sans Standards 1310-1 through 1321. Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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# Audit Highlights



## Purpose of Audit

To evaluate the building permitting process to determine if it is conducted in an equitable, accurate, and efficient manner. To test for the accuracy of fee assessments and compliance with established citywide policies. Also, to determine if departmental policies and procedures are effectively providing a consistent structure for the process.

## Audit Recommendations

Recommendations include:

- ✧ To consistently and methodically update the building valuation table annually during the budget process to remain on pace with industry standards.
- ✧ To utilize the software in place to recalculate building valuations at the time of application for customer equity.
- ✧ To utilize the software in place to generate reports rather than manually adjusting data for reporting as system reports produce consistent data that can be verified.

Specific recommendations are included in the body of the report for each of the 9 audit findings. Management agrees with the recommendations and departmental actions are being taken.

For more information on this or other City of Reno internal audit reports, contact Emily E. Kidd at [kidde@reno.gov](mailto:kidde@reno.gov).

# BUILDING PERMITTING PROCESS AUDIT

## KEY FINDINGS

- ✧ Building valuations are not recalculated during the application process. Audit testing identified 21% of the new building permit applications sampled had fee assessments that were less than the approved fee schedules. Thus, the City revenues were not collected in full.
- ✧ The valuation table in use is not updated on pace with industry standards. The valuation table adopted for fiscal year 16/17 was released in 2006.
- ✧ The report used to convey building permit data may include errors as the data collection process is highly manual. A system generated report for the data needed has not been identified.
- ✧ By using outdated valuation figures and manual reports, the building permit information issued both internally and externally may be misrepresentative and decisions may be based on erroneous data.
- ✧ Thresholds for contract approval requirements are unclear as the purchasing policy's interpretation differs between departments.

## BACKGROUND

Departmental management requested this audit to evaluate the building permitting process and review the reporting methodology. The Building Division utilizes the software Accela to process building permits and for recordkeeping. The permit fee for new building permits is based on the valuation of the structure, the minimum cost to construct the building. The valuation amounts are determined by the industry-standard setting organization, the International Code Council and are issued twice per year.

## BACKGROUND

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### Community Development - Building Division

The Community Development (CD) Department includes several divisions responsible for various City services. The Building Division manages the application, review, and approval process for building permits. The City of Reno's *Annual Operating Budget Book FY 17* offers, "The Building Division strives to provide professional, efficient, and accurate services to developers, building professionals and citizens of our community."

Building Division management and departmental representatives regularly meet to communicate with the Building Enterprise Fund Advisory Committee (BEFAC). The BEFAC is utilized at the City "to provide the City of Reno with expertise and counsel from the building industry..." The BEFAC By-laws, as authorized by Resolution No. 6140, indicates "the committee may also make recommendations to the City Council regarding Community Development Department services, including service levels, fees, the annual budget, capital expenditures, and staffing needs as such recommendations related to the Building Permit Enterprise Fund."

### Building Permit Process

The Building Division utilizes the software Accela to process building permits and for recordkeeping. Accela has been in use for building permits since 2008 and for business licenses since October 2016. The payment processing responsibility moved from CD to Central Cashiering in February 2017. The software includes the online component *ONE* that has been in use for the Regional Permit System since November 2016. Regional users of the Accela *ONE* cloud-based platform include City of Reno, City of Sparks, Washoe County, Washoe County Health District, and Douglas County.

To apply for a building permit, customers submit completed building permit applications to the CD business permit counter which are then generally processed by Development Permit Technicians. Once permit information is entered into Accela, the Workflow Tasks section becomes available and the Plan Review Routing section is selected and assigned for divisional reviews. The building permit process requires reviews and approvals from multiple divisions within CD such as Building, Planning, and Engineering.

### Building Permit Fee Calculation

The International Code Council (ICC) is a national non-profit organization that develops model codes and standards for structures. The ICC is a resource for industry best practices and standards. The building valuation table is updated and issued by the ICC every six months. To calculate the building permit fee for new buildings, the type of construction and the square foot total is needed. Each construction type has a corresponding per-square-foot valuation dollar value. This dollar value has been determined to be the *minimum amount* required to be expended for construction of the building. Once the valuation is calculated, the building permit fee is applied to that value using the methodology documented in the *City of Reno Adopted Fees and Charges* building valuation table.

Generally, a fee rate is applied for the first \$100,000 of building valuation with an additional fee rate applied for each additional \$1,000 of valuation or fraction thereof. It should be noted this two-tiered fee calculation is in use and, as a result, straight-line extrapolations of permit fee revenues are not possible.

Note: Per NRS 354.59891.1.c, the “building permit basis” is the combination of the rate and the valuation method used to calculate the total building permit fee.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

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### **Objective**

The audit objectives include:

- To review the methodology surrounding the building permit fee calculation to determine if it is conducted in an equitable, accurate, and efficient manner.
- To determine if the building valuation table in use follows best practices for the industry.
- To review the reporting process for building valuations and building permits to determine if it produces data that is accurate and complete.
- To test for accuracy of fee assessments by sample testing new building permits issued during the audit scope.
- To determine if revenue reconciliations were conducted thoroughly and accurately.
- To test for compliance with established citywide policies.
- To review departmental policies and procedures for completeness and documentation for succession planning.

### **Scope**

The audit scope included a review of division processes and new building permits with intake dates from July 1, 2015 through December 31, 2017. The sample size for permit testing was 38 to obtain a mid-range sample as is an industry standard for audit testing of populations over 250. Audit fieldwork began February 26, 2018 and concluded May 15, 2018.

### **Methodology**

The review included testing and inquiries as was considered necessary. They included:

- Interviews with a departmental management;
- Recalculations of building permit fees\*;
- Examination of the documents used in reporting building permit metrics used in the decision-making process; and
- Evaluation of the risk of fraud, waste, and abuse relative to the audit objectives.

\* Recalculations of building permit fees include two separate calculations.

- 1) Recalculate with the building valuation table approved for use in the City of Reno at the time of the building permit application.
- 2) Recalculate with the active building valuation table as issued by the ICC at the time of the building permit application.

## AUDIT RESULTS

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### The Valuation Table is Not Updated on Pace with Industry Standards

1. The City of Reno has not adopted an updated building valuation table from the International Code Council (ICC) for many years. The ICC is a national non-profit organization that develops model codes and standards for structures. The ICC is a resource for industry best practices and standards. The building valuation table is updated and issued by the ICC every six months. The building valuation table in use at the City has not been updated since 2006 and is misrepresentative of industry standards. Thus, building valuations are not calculated according to industry standards. Once the valuation of a new building is determined, the building permit fees assessed by the City are based on that valuation amount and are applied to each \$1,000 of the total valuation. As a result of the use of the outdated valuation table, the City's revenues in this area are not on pace with industry best practices. In addition, the City's building valuation figures that are reported to outside sources include data that is not within industry best practices.

During audit fieldwork, Community Development Department management sought input from Internal Audit regarding the option of updating the building valuation table. Internal Audit provided recalculation averages based on ICC valuation tables relevant to the permits tested in the audit. We also provided this audit finding and the recommendation to update the valuation table at the same pace as the new tables' issuance for the BEFAC's May 8, 2018 workshop/meeting.

The BEFAC agreed to implement the February 2018 valuation table at their meeting on May 8, 2018. The updated building valuation table was included in the *Adopted Fees and Charges FY 18/19*, which was presented to, and accepted by City Council on May 23, 2018 as a component of the budget approval process. Departmental management indicated their plan is to update the tables once annually during the budgeting process to the most recent issuance. The fee schedule states the effective date of the table is January 1, 2019.

#### Recommendation:

We recommend the City's adopted building valuation table be updated to the most recent ICC valuation table and revised each year during the budget process with an effective date of July 1 annually.

## Building Valuation Is Not Recalculated Consistently

2. Building valuation data is not recalculated or consistently verified during the permit application process. The valuation for each new building contributes to the “building permit basis” which is then used to calculate the total building permit fee. The application form includes a field for the building valuation and, generally, is filled-out by the building permit applicant. Accela, the software in use, includes a component that performs recalculations with minimal data entry. However, this system-generated recalculation is not a component of the standard operating procedures for the building permit submission and review process. Without verifying the building valuation consistently for all applicants, fees charged by the City may not be assessed equitably for all City customers. In addition, without systematic recalculations, the process is susceptible to exploitation.

It is during the initial intake process that the valuation amount on the form is entered into Accela for each permit’s electronic record. In practice, staff that performs intake duties are employees with limited industry experience. Per inquiries with departmental management, the building valuation would be recalculated if it appears “unrealistic” or “too low” during intake. Audit testing identified 21% of the new building permit applications sampled were not recalculated.

### Recommendation:

We recommend building valuations be recalculated during the building permit submission process and this be a standard operating procedure rather than relying on a subjective decision to flag the recalculation process.

## City Revenues Not Collected in Full

3. The building permit fees listed in the *Adopted Fees and Charges* were not collected in full. Of the 38 permits tested, six were not recalculated at any time during the permitting process which led to an understated fee assessment in regards to the adopted fee schedule. Because the building valuations are not recalculated consistently during the permitting process, approved fees are not fully assessed and the likelihood of customer fee assessment inequity is greatly heightened.

### Recommendation:

We recommend valuations be recalculated during the intake process for each building permit application and fees be collected in agreement with the adopted fee schedule.



## Reconciliations are Not Performed

4. Reconciliations are not being performed for building permit revenues. Per inquiries with management from the Building Division, Central Cashiering, and Finance, reconciliations are not being performed due to a miscommunication between departments. The reconciliations were performed by the Building Division until process ownership changes with the software Accela occurred 2016 - 2017.

The *Community Development Management Policy and Procedures – Cashiering Policy* states, in part, “... the Community Development Department will also review reconciled transaction totals recorded in Accela to general ledger account balances recorded in New World on at least a monthly basis.” Without systematic reconciliations, it is unknowable if a system reporting, cash collection, and cash deposits are complete and secured. *Note:* The audit’s sample dates for reconciliation review were after the Building Division stopped performing their reconciliations. As such, audit did not review any reconciliations completed by the division and has no opinion on their effectiveness.

### Recommendations:

We recommend the Community Development Department perform reconciliations at least monthly as documented in their departmental policies. In addition, we recommend the reconciliations be maintained in accordance with document retention schedules.

## Data Quality Concern and Verification of Report Data is Not Possible

5. The data used by the Building Division for reporting and decision-making may include errors as the data collection process is highly manual. These reporting metrics are provided internally at the City and also to management for State programs. The manual reporting process was developed by key personnel using system generated reports to produce data that was specifically requested by prior executive management; a system generated report for the data needed has not been identified. More efficient reporting methods have not been sought-out by division management.

The monthly summary report issued by the Building Division cannot be historically verified as it is adjusted based on a key employee’s manual adjustments per informal divisional adjustment requests that are without documentation. Thus, the report used in the decision-making process may contain errors and decisions may be based on erroneous data.

Recommendations:

We recommend the division staff work with software consultants to determine if software adjustments and/or system generated reports can be used to produce the necessary data without manual adjustments currently needed to build monthly summary reports. In addition, we recommend documentation be maintained for the adjustments made when developing monthly summary reports to allow for supervisory verification of data.

**Lack of Succession  
Planning for Reporting  
Process**

- 6. Departmental procedures are not documented for the reporting process; a key employee is the only employee that creates the reports. Establishing written procedures detailing important departmental procedures is the first step to clarify processes and employee expectations when carrying out their day-to-day functions concerning report generation. Departmental procedures that are not documented may be conducted incorrectly or inappropriately when a key employee is no longer able to perform the procedures.

Recommendation:

We recommend a procedures manual be created and a secondary employee be trained to prepare reports for consistency and departmental succession planning.

**Unauthorized Employee  
Approved Payments**

- 7. A sample of 12 payments to consultants was reviewed for compliance with documented City policies. Four of the vendor invoices tested were approved by an employee unauthorized to approve expenditures. Per citywide policy 303, Purchasing, Section.VIII.E, expenditure approvals require supervisory approval. The dollar amounts and specific general ledger accounts for which employees are authorized to approve are indicated on the *City of Reno Authorized Signature Form* for employees with permitted to approve expenditures. In addition, this approval discrepancy was not noted during the review process conducted by Finance. Noncompliance with documented preventative internal controls over expenditures such as appropriate supervisory approval places the City's funds at greater risk of misappropriation.

Recommendations:

We recommend payment authorizations be approved by employees with purchase approval documentation on file. In addition, we recommend the review process conducted by Finance be thorough and an appropriate signature approval be requested from the department when necessary.

## Valid Contract Not Available

8. The contract for the vendor providing professional services related to software modifications expired June 1, 2010; a new contract went into effect September 13, 2017. Thus, the City was not in a contract agreement with the vendor for more than seven years. During that time, payments to the vendor totaled \$105,105.67. Best practices in contract administration include processes to maintain fully executed contract documents while in working relationships with professional service providers. Without this documentation, the City is at risk should disputes arise over billings or deliverables.

### Recommendation:

We recommend departmental management implement a process to ensure contracts are valid for key professional service vendors.

## Thresholds for Contract Approval Requirements are Unclear

9. During the audit scope, a contract was brought to City Council for a key professional service vendor. Building Division management was provided differing opinions from Finance and City Attorney staff regarding the need to seek City Council approval for said contract. The contract is for a term of three years in an amount not to exceed \$50,000 per fiscal year. Citywide policy 303, Purchasing, states, in part, “The following approval requirements shall apply to purchases of all kinds ... d) \$50,000 and over – All purchases in this category which total or exceed \$50,000 (individually or cumulatively) must be approved by the City Council.” These approval requirements are applicable for single purchase amounts and cumulatively for each vendor and have been in place since the September 26, 2012 update to the policy.

Audit was informed that Building Division staff was instructed by City Attorney’s Office staff to obtain City Council approval due to the total expenditure amount allowed by the contract. Per discussions with City Attorney’s Office staff, because the contract agrees to pay the consultant up to \$50,000 each fiscal year for three years, and that total is greater than the threshold figure stated in the policies, Council approval is required.

However, it is the opinion of Finance staff that the City’s policy regarding the cumulative amount does not extend to the history of payment to vendors, but for each fiscal year. This determination was communicated as recently as June 25, 2015 via a memo from the Finance and Administration Director stating that, “staff utilizes the annual amount of the contract as the key factor” in determining the threshold for

Council approval of contract amounts and quotes NRS 332.039, “all contracts for which the estimated annual amount required to perform the contract exceeds \$50,000.”

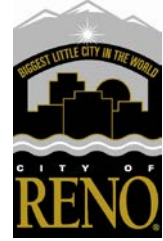
It should be noted that the purchasing policy also states, “The Finance Department is responsible for ... the administration and enforcement of this policy” and also NRS 332.039 is under the header *Bidding Procedures*. Management direction is requested on this matter to achieve efficiencies within the purchase approval process such as eliminating unnecessary approval procedures and maintaining purchase approval consistencies while also achieving the appropriate level of governance and transparency.

Recommendations:

We recommend the City Manager’s Office determine the intent of the approval policy and the requirements for expenditures of this type going forward. In addition, we recommend the citywide purchasing policy be updated to clarify requirements for this purchase type.

Note

*Certain items noted in the fully-stated exceptions above require a response and action from the multiple departments. All departmental responses are included in the appendices.*



**Findings' Conditions, Recommendations, and Management Responses**

1. The valuation table is not updated on pace with industry standards.

We recommend the City's adopted building valuation table be updated to the most recent ICC valuation table and revised each year during the budget process with an effective date of July 1 annually.

How will compliance will be measured, monitored, and assured?

*On May 23, 2017 the City Council approved the most current version of the ICC valuation table for implementation January 1, 2019 per the BEFAC request from the May 8, 2018 BEFAC meeting. The BEFAC conceptually agrees with updating the Valuation every July with the most current Valuation table on an ongoing basis.*

When will the measures be taken?

*Starting in April/May each year prior to budget adoption, the Building Division will suggest to BEFAC, Finance, and Council to regularly adopt the most current International Code Council valuation table effective every July 1.*

2. Building valuation data is not recalculated or consistently verified during the permit application process. The system-generated recalculation is not a component of the standard operating procedures for the building permit submission and review process.

We recommend building valuations be recalculated during the building permit submission process and this be a standard operating procedure rather than relying on a subjective decision to flag the recalculation process

How will compliance will be measured, monitored, and assured?

*Permit Technicians will utilize the automated calculator built into Accela to calculate valuation fees during the building permit submission process. Supervisors will be responsible for measuring, monitoring and ensuring compliance with this process. Also, once the application is completed at the front counter, Plan Review staff and Charge Out Technicians will recheck the valuations established by Permitting staff.*

When will the measures be taken?

*September 2018. Formal training will be provided to applicable staff by the end of August 2018.*

3. The building permit fees listed in the *Adopted Fees and Charges* were not collected in full.

We recommend the valuations be recalculated during the intake process for each building permit application and fees be collected in agreement with the adopted fee schedule.

How will compliance will be measured, monitored, and assured?

*A new required procedure will be written to use the automated calculator in Accela to calculate valuation fees during the building permit submission process. This procedure will ensure the fees are collected in full.*

When will the measures be taken?

*A new required procedure will be written and implemented by September 2018.*

What will be done to avoid the issue in the future?

*With the new process of recalculating in Accela during the application process and adding two additional rechecks, both by Plan Review Staff and Charge Out Staff, the process should see no further breakdowns. An up to date policy will be put into place to govern the process as well.*

**4. Reconciliations are not being performed for building permit revenues.**

We recommend the Community Development perform the reconciliation at least monthly as documented in their departmental policies.

How will compliance will be measured, monitored, and assured?

*Community Development is working with Finance to develop a desk manual/instructions for a building permit revenue reconciliation process. Community Development staff will perform the reconciliation at least monthly. The departmental Cashiering Policy will be updated with the adjusted process details.*

When will the measures be taken?

*The reconciliation process and policy update are planned to be completed by October 2018.*

In addition, we recommend the reconciliations be maintained in accordance with document retention schedules.

How will compliance will be measured, monitored, and assured?

*The reconciliations will be maintained in accordance with document retention schedules.*

When will the measures be taken?

*By October 2018.*

**5. The data used by the Building Division for reporting and decision-making may include errors as the data collection process is highly manual.**

We recommend the division staff work with software consultants to determine if software adjustments and/or system generated reports can be used to produce the necessary data without manual adjustments currently needed to build monthly summary reports.

How will compliance will be measured, monitored, and assured?

*We agree, the blue and white “CD Activity report” should be retired, and there should be an automated dashboard that anyone can access at any time, displaying data. The division will work with software consultants to create a report that includes data that is organized and categorized by the industry standard as identified by Building & Safety Manager. Once the process becomes automated the numbers and tracking methods will be substantially more accurate.*

When will the measures be taken?

*The division began working with software consultants in July 2018 with a completion goal of the end of fiscal year 2018/19.*

In addition, we recommend documentation be maintained for the adjustments made when developing monthly summary reports to allow for supervisory verification of data.

How will compliance will be measured, monitored, and assured?

*Any corrections will be discussed and approved by the Supervisor and made to the system, rather than a manual report. All corrected data in the system will be documented in the Notes section, indicating the date of the change as well as a description as to the differences in the data collection process.*

When will the measures be taken?

*September 2018.*

6. Departmental procedures are not documented for the reporting process; a key employee is the only employee that creates the reports.

We recommend a procedures manual be created and a secondary employee be trained to prepare reports for consistency and departmental succession planning.

How will compliance will be measured, monitored, and assured?

*Management will inform staff that the “CD Activity report” will be discontinued and no longer distributed.*

When will the measures be taken?

*By August 2018, management will inform staff that the blue and white CD Activity report will be discontinued.*

What will be done to avoid the issue in the future?

*Management will ensure that all positions have a desk manual on how to perform each task within each job, and how to pull the new report to be built by Truepoint (contracted Accela service vendor).*

7. Four of the twelve vendor invoices tested were approved by an employee unauthorized to approve expenditures.

We recommend payment authorizations be approved by employees with purchase approval documentation on file.

How will compliance will be measured, monitored, and assured?

*For the employee identified in the audit, we have submitted an Authorization Signature form to allow expenditure approval. Authorizations will be approved by employees with purchase approval documentation on file.*

When will the measures be taken?

*July 2018.*

8. The City was not in a contract agreement with a key vendor for more than seven years. During that time, payments to the vendor totaled \$105,105.67.

We recommend departmental management implement a process to ensure contracts are valid for key professional service vendors.

How will compliance will be measured, monitored, and assured?

*Management will implement a process to ensure contracts are valid for key professional service vendors. The process will be documented as a departmental policy.*

When will the measures be taken?

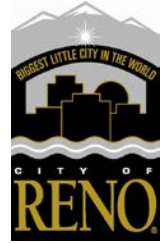
*By September 2018.*



## BUILDING PERMITTING PROCESS AUDIT – Management Responses – Finance Dept.

### Findings' Conditions, Recommendations, and Management Responses

(Numbering Convention: Sequence corresponds to the Audit Results as listed in the report.)



7. Four of the twelve vendor invoices tested were approved by an employee unauthorized to approve expenditures. This approval discrepancy was not noted during the review process conducted by Finance.

We recommend the review process conducted by Finance be thorough and an appropriate signature approval be requested from the department when necessary.

How will compliance will be measured, monitored, and assured?

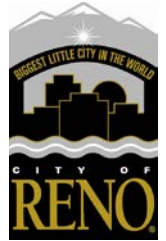
*The Finance department processes over 21,000 invoices per year and is dedicated to compliance with all City policies and procedures; but with limited staff and resources these types of mistakes will happen on occasion. Authorized signatures are regularly reviewed and updated by the Finance Department. The Accounting Manager has discussed this issue with the staff responsible for allowing the invoices to be processed without the authorized signatures. Invoice approval signatures will be reviewed upon receipt, input, and processing of invoices to assure invoices are approved by authorized signatories.*

When will the measures be taken?

*Discussions with staff regarding the importance of reviewing invoices approvals has already occurred since this incident was brought to the attention of Management.*

What will be done to avoid the issue in the future?

*The Finance Department will include Authorized Employee Approvals as part of the annual Accounts Paying Training. This will refresh all staff involved in the Accounts Payable Process (including those outside of Finance) of the importance of monitoring invoice approval.*



**Findings’ Conditions, Recommendations, and Management Responses**

(Numbering Convention: Sequence corresponds to the Audit Results as listed in the report.)

**9. Thresholds for Contract Approval Requirements are Unclear**

During the audit scope, a contract was brought to City Council for a key professional service vendor. Building Division management was provided differing opinions from Finance and City Attorney staff regarding the need to seek City Council approval for said contract.

We recommend the City Manager’s Office determine the intent of the approval policy and the requirements for expenditures of this type going forward. In addition, we recommend the citywide purchasing policy be updated to clarify requirements for this purchase type.

How will compliance will be measured, monitored, and assured?

*The City Manager's Office will determine the intent of the approval policy and requirements for expenditures of this type going forward. If needed, the citywide purchasing policy will be updated.*

When will the measures be taken?

*July 2018.*

What will be done to avoid the issue in the future?

*A meeting will be held with the Finance Department, the City Attorney's Office, and the City Manager's Office to come to consensus on the City County approval of contracts.*





Exhibit A  
Adopted Fees and Charges FY 18/19  
Building

TOTAL VALUE	3% Increase as of 1/1/18						Difference	Notes
	Adopted Fees at 1/1/18 FY 2017/2018			Proposed Fees at 7/1/18 FY 2018/2019				
	BUILDING PERMIT	PLAN REVIEW 65%	TOTAL	BUILDING PERMIT	PLAN REVIEW 65%	TOTAL		
\$ 500.00	\$ 18.99	\$ 12.34	\$ 31.33	\$ 18.99	\$ 12.34	\$ 31.33	\$ -	
\$ 600.00	\$ 21.52	\$ 14.00	\$ 35.52	\$ 21.52	\$ 14.00	\$ 35.52	\$ -	
\$ 700.00	\$ 24.07	\$ 15.65	\$ 39.72	\$ 24.07	\$ 15.65	\$ 39.72	\$ -	
\$ 800.00	\$ 26.62	\$ 17.30	\$ 43.92	\$ 26.62	\$ 17.30	\$ 43.92	\$ -	
\$ 900.00	\$ 29.16	\$ 18.95	\$ 48.11	\$ 29.16	\$ 18.95	\$ 48.11	\$ -	
\$ 1,000.00	\$ 31.70	\$ 20.61	\$ 52.31	\$ 31.70	\$ 20.61	\$ 52.31	\$ -	
\$ 1,100.00	\$ 34.24	\$ 22.26	\$ 56.50	\$ 34.24	\$ 22.26	\$ 56.50	\$ -	
\$ 1,200.00	\$ 36.79	\$ 23.92	\$ 60.71	\$ 36.79	\$ 23.92	\$ 60.71	\$ -	
\$ 1,300.00	\$ 39.34	\$ 25.56	\$ 64.90	\$ 39.34	\$ 25.56	\$ 64.90	\$ -	
\$ 1,400.00	\$ 41.88	\$ 27.22	\$ 69.10	\$ 41.88	\$ 27.22	\$ 69.10	\$ -	
\$ 1,500.00	\$ 44.42	\$ 28.87	\$ 73.29	\$ 44.42	\$ 28.87	\$ 73.29	\$ -	
\$ 1,600.00	\$ 46.97	\$ 30.53	\$ 77.50	\$ 46.97	\$ 30.53	\$ 77.50	\$ -	
\$ 1,700.00	\$ 49.51	\$ 32.19	\$ 81.70	\$ 49.51	\$ 32.19	\$ 81.70	\$ -	
\$ 1,800.00	\$ 52.06	\$ 33.84	\$ 85.90	\$ 52.06	\$ 33.84	\$ 85.90	\$ -	
\$ 1,900.00	\$ 54.60	\$ 35.49	\$ 90.09	\$ 54.60	\$ 35.49	\$ 90.09	\$ -	
\$ 2,000.00	\$ 57.14	\$ 37.14	\$ 94.28	\$ 57.14	\$ 37.14	\$ 94.28	\$ -	
\$ 3,000.00	\$ 68.54	\$ 44.55	\$ 113.09	\$ 68.54	\$ 44.55	\$ 113.09	\$ -	
\$ 4,000.00	\$ 79.93	\$ 51.95	\$ 131.88	\$ 79.93	\$ 51.95	\$ 131.88	\$ -	
\$ 5,000.00	\$ 91.32	\$ 59.36	\$ 150.68	\$ 91.32	\$ 59.36	\$ 150.68	\$ -	
\$ 6,000.00	\$ 102.71	\$ 66.76	\$ 169.47	\$ 102.71	\$ 66.76	\$ 169.47	\$ -	
\$ 7,000.00	\$ 114.10	\$ 74.17	\$ 188.27	\$ 114.10	\$ 74.17	\$ 188.27	\$ -	
\$ 8,000.00	\$ 125.50	\$ 81.59	\$ 207.09	\$ 125.50	\$ 81.59	\$ 207.09	\$ -	
\$ 9,000.00	\$ 136.88	\$ 88.98	\$ 225.86	\$ 136.88	\$ 88.98	\$ 225.86	\$ -	
\$ 10,000.00	\$ 148.28	\$ 96.38	\$ 244.66	\$ 148.28	\$ 96.38	\$ 244.66	\$ -	
\$ 11,000.00	\$ 159.67	\$ 103.78	\$ 263.45	\$ 159.67	\$ 103.78	\$ 263.45	\$ -	
\$ 12,000.00	\$ 171.06	\$ 111.19	\$ 282.25	\$ 171.06	\$ 111.19	\$ 282.25	\$ -	
\$ 13,000.00	\$ 182.45	\$ 118.59	\$ 301.04	\$ 182.45	\$ 118.59	\$ 301.04	\$ -	
\$ 14,000.00	\$ 193.85	\$ 126.00	\$ 319.85	\$ 193.85	\$ 126.00	\$ 319.85	\$ -	
\$ 15,000.00	\$ 205.23	\$ 133.41	\$ 338.64	\$ 205.23	\$ 133.41	\$ 338.64	\$ -	
\$ 16,000.00	\$ 216.63	\$ 140.81	\$ 357.44	\$ 216.63	\$ 140.81	\$ 357.44	\$ -	
\$ 17,000.00	\$ 228.02	\$ 148.22	\$ 376.24	\$ 228.02	\$ 148.22	\$ 376.24	\$ -	
\$ 18,000.00	\$ 239.42	\$ 155.62	\$ 395.04	\$ 239.42	\$ 155.62	\$ 395.04	\$ -	
\$ 19,000.00	\$ 250.80	\$ 163.03	\$ 413.83	\$ 250.80	\$ 163.03	\$ 413.83	\$ -	
\$ 20,000.00	\$ 262.20	\$ 170.42	\$ 432.62	\$ 262.20	\$ 170.42	\$ 432.62	\$ -	
\$ 21,000.00	\$ 273.59	\$ 177.83	\$ 451.42	\$ 273.59	\$ 177.83	\$ 451.42	\$ -	
\$ 22,000.00	\$ 284.98	\$ 185.24	\$ 470.22	\$ 284.98	\$ 185.24	\$ 470.22	\$ -	
\$ 23,000.00	\$ 296.37	\$ 192.64	\$ 489.01	\$ 296.37	\$ 192.64	\$ 489.01	\$ -	
\$ 24,000.00	\$ 307.77	\$ 200.05	\$ 507.82	\$ 307.77	\$ 200.05	\$ 507.82	\$ -	
\$ 25,000.00	\$ 319.15	\$ 207.45	\$ 526.60	\$ 319.15	\$ 207.45	\$ 526.60	\$ -	
\$ 26,000.00	\$ 327.39	\$ 212.80	\$ 540.19	\$ 327.39	\$ 212.80	\$ 540.19	\$ -	
\$ 27,000.00	\$ 335.61	\$ 218.15	\$ 553.76	\$ 335.61	\$ 218.15	\$ 553.76	\$ -	
\$ 28,000.00	\$ 343.85	\$ 223.50	\$ 567.35	\$ 343.85	\$ 223.50	\$ 567.35	\$ -	
\$ 29,000.00	\$ 352.07	\$ 228.85	\$ 580.92	\$ 352.07	\$ 228.85	\$ 580.92	\$ -	
\$ 30,000.00	\$ 360.30	\$ 234.20	\$ 594.50	\$ 360.30	\$ 234.20	\$ 594.50	\$ -	
\$ 31,000.00	\$ 368.53	\$ 239.55	\$ 608.08	\$ 368.53	\$ 239.55	\$ 608.08	\$ -	
\$ 32,000.00	\$ 376.76	\$ 244.89	\$ 621.65	\$ 376.76	\$ 244.89	\$ 621.65	\$ -	
\$ 33,000.00	\$ 384.99	\$ 250.25	\$ 635.24	\$ 384.99	\$ 250.25	\$ 635.24	\$ -	
\$ 34,000.00	\$ 393.22	\$ 255.59	\$ 648.81	\$ 393.22	\$ 255.59	\$ 648.81	\$ -	
\$ 35,000.00	\$ 401.45	\$ 260.94	\$ 662.39	\$ 401.45	\$ 260.94	\$ 662.39	\$ -	
\$ 36,000.00	\$ 409.68	\$ 266.30	\$ 675.98	\$ 409.68	\$ 266.30	\$ 675.98	\$ -	
\$ 37,000.00	\$ 417.91	\$ 271.64	\$ 689.55	\$ 417.91	\$ 271.64	\$ 689.55	\$ -	
\$ 38,000.00	\$ 426.14	\$ 276.99	\$ 703.13	\$ 426.14	\$ 276.99	\$ 703.13	\$ -	
\$ 39,000.00	\$ 434.37	\$ 282.34	\$ 716.71	\$ 434.37	\$ 282.34	\$ 716.71	\$ -	
\$ 40,000.00	\$ 442.61	\$ 287.69	\$ 730.30	\$ 442.61	\$ 287.69	\$ 730.30	\$ -	
\$ 41,000.00	\$ 450.83	\$ 293.05	\$ 743.88	\$ 450.83	\$ 293.05	\$ 743.88	\$ -	
\$ 42,000.00	\$ 459.06	\$ 298.39	\$ 757.45	\$ 459.06	\$ 298.39	\$ 757.45	\$ -	
\$ 43,000.00	\$ 467.29	\$ 303.74	\$ 771.03	\$ 467.29	\$ 303.74	\$ 771.03	\$ -	
\$ 44,000.00	\$ 475.52	\$ 309.09	\$ 784.61	\$ 475.52	\$ 309.09	\$ 784.61	\$ -	
\$ 45,000.00	\$ 483.75	\$ 314.44	\$ 798.19	\$ 483.75	\$ 314.44	\$ 798.19	\$ -	
\$ 46,000.00	\$ 491.98	\$ 319.78	\$ 811.76	\$ 491.98	\$ 319.78	\$ 811.76	\$ -	
\$ 47,000.00	\$ 500.20	\$ 325.14	\$ 825.34	\$ 500.20	\$ 325.14	\$ 825.34	\$ -	
\$ 48,000.00	\$ 508.44	\$ 330.49	\$ 838.93	\$ 508.44	\$ 330.49	\$ 838.93	\$ -	
\$ 49,000.00	\$ 516.66	\$ 335.83	\$ 852.49	\$ 516.66	\$ 335.83	\$ 852.49	\$ -	
\$ 50,000.00	\$ 524.90	\$ 341.19	\$ 866.09	\$ 524.90	\$ 341.19	\$ 866.09	\$ -	
\$ 51,000.00	\$ 533.13	\$ 346.54	\$ 879.67	\$ 533.13	\$ 346.54	\$ 879.67	\$ -	
\$ 52,000.00	\$ 541.37	\$ 351.89	\$ 893.26	\$ 541.37	\$ 351.89	\$ 893.26	\$ -	
\$ 53,000.00	\$ 549.60	\$ 357.24	\$ 906.84	\$ 549.60	\$ 357.24	\$ 906.84	\$ -	
\$ 54,000.00	\$ 557.84	\$ 362.59	\$ 920.43	\$ 557.84	\$ 362.59	\$ 920.43	\$ -	
\$ 55,000.00	\$ 566.07	\$ 367.94	\$ 934.01	\$ 566.07	\$ 367.94	\$ 934.01	\$ -	
\$ 56,000.00	\$ 574.31	\$ 373.29	\$ 947.60	\$ 574.31	\$ 373.29	\$ 947.60	\$ -	
\$ 57,000.00	\$ 582.54	\$ 378.64	\$ 961.18	\$ 582.54	\$ 378.64	\$ 961.18	\$ -	
\$ 58,000.00	\$ 590.78	\$ 383.99	\$ 974.77	\$ 590.78	\$ 383.99	\$ 974.77	\$ -	
\$ 59,000.00	\$ 599.01	\$ 389.34	\$ 988.35	\$ 599.01	\$ 389.34	\$ 988.35	\$ -	
\$ 60,000.00	\$ 607.25	\$ 394.69	\$ 1,001.94	\$ 607.25	\$ 394.69	\$ 1,001.94	\$ -	
\$ 61,000.00	\$ 615.48	\$ 399.99	\$ 1,015.47	\$ 615.48	\$ 399.99	\$ 1,015.47	\$ -	

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Exhibit A  
Adopted Fees and Charges FY 18/19  
Building

3% Increase as of 1/1/18								Notes
Adopted Fees at 1/1/18				Proposed Fees at 7/1/18				
FY 2017/2018				FY 2018/2019				
TOTAL VALUE	BUILDING PERMIT	PLAN REVIEW 65%	TOTAL	BUILDING PERMIT	PLAN REVIEW 65%	TOTAL	Difference	
\$ 62,000.00	\$ 593.50	\$ 385.78	\$ 979.28	\$ 593.50	\$ 385.78	\$ 979.28	\$ -	
\$ 63,000.00	\$ 599.21	\$ 389.48	\$ 988.69	\$ 599.21	\$ 389.48	\$ 988.69	\$ -	
\$ 64,000.00	\$ 604.93	\$ 393.20	\$ 998.13	\$ 604.93	\$ 393.20	\$ 998.13	\$ -	
\$ 65,000.00	\$ 610.64	\$ 396.92	\$ 1,007.56	\$ 610.64	\$ 396.92	\$ 1,007.56	\$ -	
\$ 66,000.00	\$ 616.36	\$ 400.64	\$ 1,017.00	\$ 616.36	\$ 400.64	\$ 1,017.00	\$ -	
\$ 67,000.00	\$ 622.07	\$ 404.35	\$ 1,026.42	\$ 622.07	\$ 404.35	\$ 1,026.42	\$ -	
\$ 68,000.00	\$ 627.80	\$ 408.07	\$ 1,035.87	\$ 627.80	\$ 408.07	\$ 1,035.87	\$ -	
\$ 69,000.00	\$ 633.51	\$ 411.78	\$ 1,045.29	\$ 633.51	\$ 411.78	\$ 1,045.29	\$ -	
\$ 70,000.00	\$ 639.23	\$ 415.50	\$ 1,054.73	\$ 639.23	\$ 415.50	\$ 1,054.73	\$ -	
\$ 71,000.00	\$ 644.94	\$ 419.21	\$ 1,064.15	\$ 644.94	\$ 419.21	\$ 1,064.15	\$ -	
\$ 72,000.00	\$ 650.66	\$ 422.93	\$ 1,073.59	\$ 650.66	\$ 422.93	\$ 1,073.59	\$ -	
\$ 73,000.00	\$ 656.37	\$ 426.65	\$ 1,083.02	\$ 656.37	\$ 426.65	\$ 1,083.02	\$ -	
\$ 74,000.00	\$ 662.09	\$ 430.36	\$ 1,092.45	\$ 662.09	\$ 430.36	\$ 1,092.45	\$ -	
\$ 75,000.00	\$ 667.81	\$ 434.07	\$ 1,101.88	\$ 667.81	\$ 434.07	\$ 1,101.88	\$ -	
\$ 76,000.00	\$ 673.53	\$ 437.79	\$ 1,111.32	\$ 673.53	\$ 437.79	\$ 1,111.32	\$ -	
\$ 77,000.00	\$ 679.24	\$ 441.51	\$ 1,120.75	\$ 679.24	\$ 441.51	\$ 1,120.75	\$ -	
\$ 78,000.00	\$ 684.96	\$ 445.23	\$ 1,130.19	\$ 684.96	\$ 445.23	\$ 1,130.19	\$ -	
\$ 79,000.00	\$ 690.67	\$ 448.94	\$ 1,139.61	\$ 690.67	\$ 448.94	\$ 1,139.61	\$ -	
\$ 80,000.00	\$ 696.39	\$ 452.65	\$ 1,149.04	\$ 696.39	\$ 452.65	\$ 1,149.04	\$ -	
\$ 81,000.00	\$ 702.11	\$ 456.37	\$ 1,158.48	\$ 702.11	\$ 456.37	\$ 1,158.48	\$ -	
\$ 82,000.00	\$ 707.83	\$ 460.09	\$ 1,167.92	\$ 707.83	\$ 460.09	\$ 1,167.92	\$ -	
\$ 83,000.00	\$ 713.54	\$ 463.80	\$ 1,177.34	\$ 713.54	\$ 463.80	\$ 1,177.34	\$ -	
\$ 84,000.00	\$ 719.26	\$ 467.52	\$ 1,186.78	\$ 719.26	\$ 467.52	\$ 1,186.78	\$ -	
\$ 85,000.00	\$ 724.97	\$ 471.24	\$ 1,196.21	\$ 724.97	\$ 471.24	\$ 1,196.21	\$ -	
\$ 86,000.00	\$ 730.69	\$ 474.95	\$ 1,205.64	\$ 730.69	\$ 474.95	\$ 1,205.64	\$ -	
\$ 87,000.00	\$ 736.40	\$ 478.66	\$ 1,215.06	\$ 736.40	\$ 478.66	\$ 1,215.06	\$ -	
\$ 88,000.00	\$ 742.13	\$ 482.38	\$ 1,224.51	\$ 742.13	\$ 482.38	\$ 1,224.51	\$ -	
\$ 89,000.00	\$ 747.84	\$ 486.10	\$ 1,233.94	\$ 747.84	\$ 486.10	\$ 1,233.94	\$ -	
\$ 90,000.00	\$ 753.56	\$ 489.82	\$ 1,243.38	\$ 753.56	\$ 489.82	\$ 1,243.38	\$ -	
\$ 91,000.00	\$ 759.27	\$ 493.52	\$ 1,252.79	\$ 759.27	\$ 493.52	\$ 1,252.79	\$ -	
\$ 92,000.00	\$ 764.99	\$ 497.24	\$ 1,262.23	\$ 764.99	\$ 497.24	\$ 1,262.23	\$ -	
\$ 93,000.00	\$ 770.70	\$ 500.96	\$ 1,271.66	\$ 770.70	\$ 500.96	\$ 1,271.66	\$ -	
\$ 94,000.00	\$ 776.42	\$ 504.68	\$ 1,281.10	\$ 776.42	\$ 504.68	\$ 1,281.10	\$ -	
\$ 95,000.00	\$ 782.14	\$ 508.39	\$ 1,290.53	\$ 782.14	\$ 508.39	\$ 1,290.53	\$ -	
\$ 96,000.00	\$ 787.86	\$ 512.11	\$ 1,299.97	\$ 787.86	\$ 512.11	\$ 1,299.97	\$ -	
\$ 97,000.00	\$ 793.57	\$ 515.82	\$ 1,309.39	\$ 793.57	\$ 515.82	\$ 1,309.39	\$ -	
\$ 98,000.00	\$ 799.29	\$ 519.54	\$ 1,318.83	\$ 799.29	\$ 519.54	\$ 1,318.83	\$ -	
\$ 99,000.00	\$ 805.00	\$ 523.25	\$ 1,328.25	\$ 805.00	\$ 523.25	\$ 1,328.25	\$ -	
\$ 100,000.00	\$ 810.72	\$ 526.97	\$ 1,337.69	\$ 810.72	\$ 526.97	\$ 1,337.69	\$ -	
\$100,001 to \$500,000	\$810.72 for the first \$100,000 plus \$4.26 for each additional \$1,000 or fraction thereof, to and including \$500,000	Plan review fee equal 65% of Building Permit Fee		\$835.85 for the first \$100,000 plus \$4.39 for each additional \$1,000 or fraction thereof, to and including \$500,000	Plan review fee equal 65% of Building Permit Fee			
\$500,001 to \$1,000,000	\$2,514.72 for the first \$500,000 plus \$3.80 for each additional \$1,000 or fraction thereof, to and including \$1,000,000	Plan review fee equal 65% of Building Permit Fee		\$2,591.85 for the first \$500,000 plus \$3.92 for each additional \$1,000 or fraction thereof, to and including \$1,000,000	Plan review fee equal 65% of Building Permit Fee			
\$1,000,001 and up	\$4,414.72 for the first \$1,000,000 plus \$2.53 for each additional \$1,000 or fraction thereof	Plan review fee equal 65% of Building Permit Fee **See note below		\$4,551.85 for the first \$1,000,000 plus \$2.61 for each additional \$1,000 or fraction thereof	Plan review fee equal 65% of Building Permit Fee **See note below			
Regional Building and Planning Technology Fee	4% of applicable building permit or planning fee-- included as a portion of listed applicable fees above			4% of applicable building permit or planning fee-- included as a portion of listed applicable fees above			Administrative Fee became effective on the Regional Business License Go-live date. Minimum charge of \$1.	

\*\*For repeats of masters in a subdivision, the plan review fee charged will be 25% of the building permit.

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