

Building Services Permit Fees

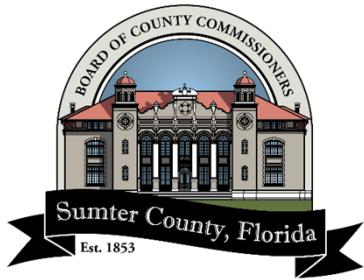
The Building Services Division provides building and fire plan review and inspections for new construction for a fee for all of Sumter County except Bushnell but including The Villages® development in Leesburg.

Sumter County in the past accrued large reserves in the Building Services Fund due to increased operational efficiency and rapid development. In 2013, the Board approved a reduction in the permit and inspection fees so Building Services would operate at a net loss until the reserves were drawn down to a normal operational level.

In 2019, in order to return the Fund to a self-sustaining level of revenue, Tindale-Oliver performed a study to increase the fees. The report called for a 50% increase of the permit and inspection fees, as well as the reduction of discount incentives for the digital submission of building permit applications. The study also included rate comparisons with adjacent counties. The rates have been in effect since October 1, 2019.

A steady increase in revenue and expenditures is seen in the analysis of the FY21 and FY22. Building services fee recovered 123.2% to 114.2% of the direct cost over the past three years, with an average annual recovery ratio of 101.01% (see chart below). With this analysis, it is recommended to not increase the rates, as costs are covered with current projected revenues.

Recovery Rates with Current Online Discount Levels (Rates effective 10.1.19)						
Component	2018	2019	2020	2021	2022	Average
Building Services Expense	\$ 2,598,328	\$ 2,667,680	\$ 3,382,018	\$ 3,839,841	\$ 4,667,449	
Building Services Revenue	\$ 1,796,713	\$ 2,239,175	\$ 3,875,396	\$ 4,730,655	\$ 5,328,234	
Portion Recovered	69.1%	83.9%	114.6%	123.2%	114.2%	101.01%



Analysis

Account Number	Description	FY22 Actual	FY23 Adopted Budget	FY23 Amended Budget	FY23 Projected	FY24 Proposed Budget	FY25 Proposed Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY27 Proposed Budget
124-322000	BUILDING PERMITS	4,637,542	4,427,790	4,427,790	4,282,401	4,560,624	4,697,443	4,838,366	4,983,517	5,133,023
124-342520	BLDG PERMIT DCA SURCHARGE	17,009	11,000	11,000	17,000	11,000	11,000	11,000	11,000	11,000
124-342530	BLDG PERMIT DBPR BCAF SURCHARGE	21,499	11,000	11,000	17,000	11,000	11,000	11,000	11,000	11,000
124-361150	SBA INTEREST	17,094	-	-	18,000	-	-	-	-	-
124-361160	TD BANK MONEY MARKET INTEREST	5	-	-	28	-	-	-	-	-
124-361170	FL COMM BANK CD INTEREST	1,446	-	-	-	-	-	-	-	-
124-361310	FLGIT NET CHG INVESTMENT FAIR VALUE	(31,786)	-	-	29,785	-	-	-	-	-
124-361320	FL FIT NET CHG INVESTMENT FAIR VALUE	(42)	-	-	9,338	-	-	-	-	-
124-361330	FL SAFE NET CHG INVESTMENT FAIR VALUE	(3,339)	-	-	18,500	-	-	-	-	-
124-361340	REGIONS WEALTH PLATFORM NET CHG INVESTMENT FAIR VALUE	(250)	-	-	2,500	-	-	-	-	-
124-367000	CONTRACTOR LICENSING FEES	2,670	800	800	2,670	800	800	800	800	800
124-369900	OTHER MISC REVENUE	31	-	-	90	100	100	100	100	100
124-381002	TR FROM GEN FUND-FEE WAIVERS	5,569	1,000	1,000	1,997	2,500	2,500	2,500	2,500	2,500
124-400000	BUDGETED CASH BALANCE FORWARD	-	2,679,206	2,158,275	-	2,149,558	2,179,788	2,295,881	2,481,044	2,748,770
Revenues		4,667,449	7,130,796	6,609,865	4,399,309	6,735,582	6,902,631	7,159,647	7,489,961	7,907,193
124-142-524-1200	REGULAR SALARIES AND WAGES	335,346	453,232	453,232	453,799	502,816	546,560	594,109	645,797	701,983
124-142-524-1400	OVERTIME	5,942	-	-	1,364	-	-	-	-	-
124-142-524-1800	PTO SELL BACK	-	-	2,771	2,771	3,012	3,072	3,134	3,196	3,260
124-142-524-2100	FICA TAXES	25,022	34,671	34,671	24,252	41,080	47,271	53,390	60,182	66,611
124-142-524-2200	RETIREMENT CONTRIBUTIONS	32,225	53,981	53,981	49,077	68,231	74,169	80,621	87,635	95,259
124-142-524-2300	LIFE AND HEALTH INSURANCE	57,549	99,050	125,058	82,944	101,528	104,062	106,666	109,333	112,063
124-142-524-2400	WORKERS' COMPENSATION	558	5,867	5,867	746	5,979	6,499	7,066	7,681	8,347
124-142-524-3100	PROFESSIONAL SERVICES	4,408,053	3,768,018	3,728,018	3,728,018	3,696,068	3,689,568	3,698,068	3,689,568	3,698,068
124-142-524-3400	OTHER SERVICES	31,073	-	40,000	32,356	30,246	30,246	30,246	30,246	30,246
124-142-524-4000	TRAVEL AND PER DIEM	1,371	2,109	2,109	753	3,159	3,159	3,159	3,159	3,159
124-142-524-4100	COMMUNICATION SERVICES	1,376	12,906	12,906	645	12,534	13,428	13,428	13,428	13,428
124-142-524-4200	POSTAGE	192	200	200	811	200	200	200	200	200
124-142-524-4400	RENTALS AND LEASES	1,765	1,766	1,766	1,766	1,841	1,841	1,841	1,841	1,841
124-142-524-4500	INSURANCE	1,319	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334
124-142-524-4607	REPAIR MAINT-COMP SOFTWARE SUPP	411,850	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
124-142-524-4700	PRINTING AND BINDING	1,951	4,864	4,864	2,328	4,864	4,864	4,864	4,864	4,864
124-142-524-4900	OTHER CURRENT CHARGES	6,663	-	-	35,882	16,477	16,477	16,477	16,477	16,477
124-142-524-4911	LEGAL ADVERTISING	-	200	200	34	200	200	200	200	200
124-142-524-5100	OFFICE SUPPLIES	385	500	500	24	500	500	500	500	500
124-142-524-5200	OPERATING SUPPLIES	628	550	550	-	550	550	550	550	550
124-142-524-5210	FOOD	-	1,850	1,850	768	-	1,850	1,850	1,850	1,850
124-142-524-5220	GAS OIL	634	3,026	3,026	289	2,000	2,000	2,000	2,000	2,000
124-142-524-5400	BOOKS, SUBSCRIPT, DUES	2,635	5,555	5,555	1,587	6,625	4,350	4,350	4,350	4,350
124-142-524-5500	TRAINING	1,700	7,750	7,750	6,028	4,550	4,550	4,550	4,550	4,550
124-142-524-6400	MACH & EQPT => \$5000	-	-	-	-	-	-	-	-	-
124-142-524-8104	AID TO GOVT AGENCIES/WILDWOOD	-	-	-	-	-	-	-	-	-
124-991-999-9300	RSRV CONTINGENCIES	-	2,121,871	1,572,161	-	1,652,318	1,741,180	1,897,785	2,135,483	2,472,766
124-996-999-9301	RSRV CASH BAL FWD	-	501,496	501,496	-	527,470	554,701	583,259	613,287	613,287
Expenditures		5,328,234	7,130,796	6,609,865	4,477,575	6,733,582	6,902,631	7,159,647	7,487,711	7,907,193