

DEVELOPMENT FEES REVIEW

Exit Conference Date: August 13, 2025

Release Date: September 18, 2025

Report No. 25-09

City of Orlando Office of Audit Services and Management Support

George J. McGowan, CPA
Director

Co-source Partner
RSM



MEMORANDUM OF TRANSMITTAL



To: Lillian Scott-Payne, Economic Development Director- Interim

From: George J. McGowan, CPA
Director, Office of Audit Services and Management Support

A handwritten signature in black ink, appearing to be 'GJM', written over a light blue horizontal line.

Dates: Exit Conference: August 13, 2025
Release: September 18, 2025

Subject: Development Fees Review (Report No. 25-09)

The Office of Audit Services and Management Support, with major assistance from our co- source partner RSM, performed a review of Development Fees. Your staff requested that we review the latest Permit Fee Resolution adopted April 1, 2023, and published fee schedules for both commercial and residential customers. In addition, we reviewed and documented in the following report the current process related to fee publication, modification, and approval, and the authority governing these processes. We also collaborated with City personnel to identify entities to benchmark against and gather information related to fee ownership, fee collection, fee modification, and fee schedules from comparable entities.

This work does not rise to the level of an audit and is considered an advisory consulting engagement under the internal auditing standards. All information included in this report is offered for consideration by City management and has been reviewed with the appropriate staff who have concurred with the observations and any associated recommendations for consideration.

We will perform a follow-up review of this report after twelve months to determine whether you have addressed our observations.

We appreciate the cooperation and courtesies extended by the staff of the Economic Development Department consulted during this review.

GJM

C:

The Honorable Buddy Dyer, Mayor
Jody Litchford, Deputy City Attorney
F.J. Flynn, Chief Administrative Officer
Lusbeth G. Perez Pena, Fiscal Manager
Malinee Press, Information Platforms Manager



The City of Orlando, Florida Development Fees Review

August 13, 2025

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TRANSMITTAL LETTER

August 13, 2025

George McGowan
City of Orlando
400 South Orange Ave.
Orlando, FL 32801

Pursuant to our approved Statement of Work dated March 19, 2025, with the City of Orlando (“City”) and our Master Services Agreement dated January 1, 2021, we hereby present our report on Development Fees Review. We will present this report to Management and the Director of Audit Services and Management Support. Our report is organized in the following sections:

Background	Provides an overview of the development fee process, including departmental roles and responsibilities and the key systems utilized.
Fee Schedules Comparison to Resolution	Presents a comparison of the published commercial and residential fee schedules to the most recent City-adopted Resolution.
Fee Testing Case Study Review	Summarizes the results of our system-based case study testing of development fees.
Citation/Source	Documents the authority to impose the development fee.
Benchmarking Data	Details the comparative analysis conducted between the City of Orlando and selected peer agencies.
Points for Consideration	Highlights our recommendations based on benchmarking results, data analysis, and fee testing.

We appreciate the cooperation and support of the City staff and all individuals who contributed to this engagement. Please do not hesitate to contact us should you have any questions or require further information regarding this report.

Respectfully Submitted,

RSM US LLP

RSM US LLP

BACKGROUND

Overview

The City of Orlando's Economic Development Department is comprised of five divisions: Permitting Services, Code Enforcement, City Planning, Business Development, and the Downtown Development Board/Community Redevelopment Agency. These divisions work collaboratively to support and facilitate development within the City, provide resources and assistance to businesses seeking to establish or expand operations in Orlando, administer targeted incentive programs, issue residential and commercial permits, collect business tax receipts, and enforce municipal codes.

Permit fees associated with both commercial and residential development are administered and collected by the Permitting Services Division, one of the five divisions under the Economic Development Department. The applicable development fee schedules for both commercial and residential projects are publicly available and published on the City of Orlando's website. The most recent fee schedules became effective in April 2023. Additionally, the most recent Resolution adopted by the City of Orlando to amend the City's Schedule of Fees took effect on April 1, 2023.

Development Fee Workflow

At present, the City of Orlando does not have a formalized or standardized process for the periodic review and update of its development fee schedules. During the most recent update in 2023, a project manager from the Permitting Services Division served as the primary coordinator to revise the schedules as deemed appropriate. Historically, this process has involved coordination with multiple City departments and the City Attorney's Office, particularly in relation to the adoption of the necessary Resolution authorizing fee adjustments.

Many development fees include annual escalations based on provisions outlined in the adopted Resolution. However, in certain instances, these escalations were temporarily suspended in accordance with directives issued by the State of Florida.

The published development fee schedules also include fees assessed and collected by departments outside of Permitting Services. In such cases, it has been the responsibility of those respective departments to notify the designated project manager of any fee revisions or updates.

The last comprehensive cost-based review of development fees—which included an analysis of salaries and benefits, staff time, and departmental expenditures—was conducted in 2017. Typically, the City does not implement fee changes mid-year. Most updates are made effective at the beginning of the calendar year.

Key Systems and Applications

The City of Orlando utilizes Infor Public Sector, a comprehensive enterprise software platform designed to support local government operations, including permitting, licensing, code enforcement, and fee administration. Infor serves as the City's central system for managing and applying development-related fees tied to commercial and residential projects.

A team within the City's Economic Development Information System team is responsible for maintaining the system, including uploading approved fee schedules, configuring formulas, and ensuring overall system performance and integrity. The system is integrated with other City processes and is used daily by staff within the Permitting Services Division and other departments involved in development activities.

Despite its functionality, Infor has certain limitations. Specifically, fee inquiries often display charges as formula-based outputs without itemizing the components of the fee. This can make it difficult for staff and reviewers to easily identify which specific fee is being applied or to trace fees back to the corresponding entry in the published schedule.

BACKGROUND (CONTINUED)

In addition, not all development-related fees are integrated into Infor. Several fees assessed by other City departments are managed and collected outside the system. Examples include:

- **Tree Removal and Replacement Fees**, managed by the Parks Division
- **Fire Hazardous**, calculated and administered by the OFD

In these cases, it is the responsibility of the respective departments update their fee changes.

FEE SCHEDULE COMPARISON TO RESOLUTION: COMMERCIAL FEES

Overview

The objective of our comparison between the published development fee schedules and the adopted City Resolution was to verify that the publicly available schedules accurately reflect the fees authorized by the Resolution. To conduct this review, we obtained the most current residential and commercial fee schedules dated April 2023 and compared them against the most recently adopted Resolution, which became effective on April 1, 2023.

The purpose of this analysis was to identify any discrepancies between the published development fee schedules and the official fees adopted by the City. We also noted any differences in wording, missing items in either document, or other inconsistencies found during the review. The following section summarizes the differences identified during our review.

Commercial Development Fees

The following chart highlights the differences noted in our detailed review of the April 2023 commercial fee schedule versus the City Resolution dated April 1, 2023. Only those fees with a variance are highlighted in the following chart. If a commercial fee is not listed in the chart below, it is because there was no difference in the fee amount or description between the two documents. As such, only those line items with substantive changes or distinctions have been included.

Fees--Commercial Development (includes Residential 3 units or more)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
AMS	Alcohol Sales After Midnight Permit Review	\$250	AMF	Alcohol Sales After Midnight Permit Review	\$250	Resolution abbreviation is different
BLD	Building Permit		BLD	Building Permit		
	Administrative Inspection Fund – City of Orlando & State of Florida	1.5% of permit fee (\$2 minimum)		Administrative Inspection Fund – City of Orlando & State of Florida	1.5% of all permit fees associated with enforcement of the Florida Building Code (minimum surcharge of \$2.00 per Florida Statute §468.631)	Resolution has additional language
	DCA Operational Trust Fund Surcharge	1% of permit fee (\$2 minimum)				Omitted in resolution (state regulated fee)
	Park Impact Fee	See Park Impact Fee schedule		Park Impact Fee		Omitted in resolution (state regulated fee and City ordinance)
	Reinspection Fee	\$150		Reinspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice or less.	
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee

FEE SCHEDULE COMPARISON TO RESOLUTION: COMMERCIAL FEES (CONTINUED)

Fees--Commercial Development (includes Residential 3 units or more)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
	School Impact Fee	See School Impact Fee schedule		School Impact Fee		Omitted in resolution (state regulated fee)
	Tent Permit Fee	\$60 per permit		Tent Permit Fee	\$60 per permit	No differences between documents, however, just a note that the residential tent permit fee has an escalation clause
ELE	Electrical		ELE	Electrical		
	Plan Revision Fee	\$250 or permit fee whichever is less, applied upon receipt of third or subsequent plan submittal (second revision), to be paid at permit issuance or prior to next inspection request. Projects with multiple cases/permits issued from one set of plans are subject to the revision fee applied once per revision against the first case. Cases/permits without related cases (stand alone permits) are subject to this fee.		Plan Revision Fee	\$250 or permit fee whichever is less, applied upon receipt of third or subsequent plan submittal (second revision), to be paid at permit issuance or prior to next inspection request. Projects with multiple cases/permits issued from one set of plans are subject to the revision fee applied once per revision against the first case. Cases/permits without related cases (stand alone permits) are subject to this fee.	Resolution does not contain red highlighted language
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee
	Re-inspection Fee	\$150		Re-inspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice or less.	Resolution combines Reinspection Fee and Inspection cancellation fee

FEE SCHEDULE COMPARISON TO RESOLUTION: COMMERCIAL FEES (CONTINUED)

Fees--Commercial Development (includes Residential 3 units or more)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
FIR	Fire Code		FIR	Fire Code		
	Reinspection Fee	\$150			A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice or less.	Resolution combines Reinspection Fee and Inspection cancellation fee
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
LDC	Land Development Code		LDC	Land Development Code		
				Zoning Verification Letter	\$50 per parcel	Included on Fee Schedule under ZVL
MEC	Mechanical		MEC	Mechanical		
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee
	Re-inspection Fee	\$150		Re-inspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice or less.	Resolution has additional language
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language

FEE SCHEDULE COMPARISON TO RESOLUTION: COMMERCIAL FEES (CONTINUED)

Fees--Commercial Development (includes Residential 3 units or more)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
MOD	Modification of Standards		MOD	Modification of Standards		
	Modification of Standards	\$500 + \$100 per each additional modification		Modification of Standards	\$500 + \$100 per each additional modification	Included in Resolution under VAR
PLM/ GAS	Plumbing/Gas		PLM/ GAS	Plumbing/Gas		
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee
	Re-inspection Fee	\$150		Re-inspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice of less.	Resolution combines Reinspection Fee and Inspection cancellation fee
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
ROW	Right-of-Way		ROW	Right-of-Way		
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Omitted in resolution
	Permitted Tree Removal Mitigation	Trees less than 10" dbh: No Change Trees between: 10" dbh to 29" dbh: \$100/inch dbh 30" dbh and larger: \$200/inch dbh Note: Monetary Payment is capped at \$15,000 per acre, plus \$200/inch dbh for each tree 30" dbh and larger		Permitted Tree Removal Mitigation	Trees less than 10" dbh: No Charge Trees between: 10" dbh to 29" dbh: \$100/inch dbh 30" dbh and larger: \$200/inch dbh Note: Monetary Payment is capped at \$15,000 per tree OR \$15,000 per acre, plus \$200/inch dbh for each tree 30" dbh and larger	Verbiage on fee schedule should say charge not change; Resolution includes \$15,000 per tree and fee schedule does not

FEE SCHEDULE COMPARISON TO RESOLUTION: RESIDENTIAL FEES

Residential Development Fees

The following chart highlights the differences noted in our detailed review of the April 2023 residential fee schedule versus the City Resolution dated April 1, 2023. Only those fees with a variance are highlighted in the following chart. If a residential fee is not listed in the chart below, it is because there was no difference in the fee amount or description between the two documents. As such, only those line items with substantive changes or distinctions have been included.

Fees--Residential Development (1 or 2 units)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
BLD	Building Permit		BLD	Building Permit		
	Administrative Inspection Fund – City of Orlando & State of Florida	1.5% of permit fee (\$2 minimum)		Administrative Inspection Fund – City of Orlando & State of Florida	1.5% of all permit fees associated with enforcement of the Florida Building Code (minimum surcharge of \$2.00 per Florida Statute §468.631)	Resolution has additional language
	DCA Operational Trust Fund Surcharge	1% of permit fee (\$2 minimum)		Operating Trust Fund Fee - City of Orlando & State of Florida	1% of the permit fees associated with enforcement of the Florida Building Code (minimum surcharge of \$2.00 per Florida Statute §553.721)	Resolution has different fee description and additional language
	Park Impact Fee	See Park Impact Fee schedule		Park Impact Fee		Omitted in resolution (state regulated fee and City ordinance)
	Reinspection Fee	\$150		Reinspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice or less.	Resolution combines Reinspection Fee and Inspection cancellation fee
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
	School Impact Fee	See School Impact Fee schedule		School Impact Fee		Omitted in resolution (state regulated fee)

FEE SCHEDULE COMPARISON TO RESOLUTION: RESIDENTIAL FEES (CONTINUED)

Fees--Residential Development (1 or 2 units)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
	Tent Permit Fee	\$64.94 per permit		Tent Permit Fee	\$60 per permit. Beginning on January 1, 2020, and annually thereafter, the base permit fee shall increase 2% per year unless City Council shall determine otherwise	Residential tent permit fee has an escalation clause and commercial tent permit fee does not
ELE	Electrical		ELE	Electrical		
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee
	Re-inspection Fee	\$150		Re-inspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice or less.	Resolution combines Reinspection Fee and Inspection cancellation fee
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
ENG	Engineering		ENG	Engineering		
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee
	Re-inspection Fee	\$150		Re-inspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice or less.	Resolution combines Reinspection Fee and Inspection cancellation fee

FEE SCHEDULE COMPARISON TO RESOLUTION: RESIDENTIAL FEES (CONTINUED)

Fees--Residential Development (1 or 2 units)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within one year of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
FIR	Fire Code		FIR	Fire Code		
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee
	Reinspection Fee	\$150		Reinspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice or less.	Resolution combines Reinspection Fee and Inspection cancellation fee
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
LDC	Land Development Code		LDC	Land Development Code		
				Zoning Verification Letter	\$50 per parcel	Included on Fee Schedule under ZVL
MEC	Mechanical		MEC	Mechanical		
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee

FEE SCHEDULE COMPARISON TO RESOLUTION: RESIDENTIAL FEES (CONTINUED)

Fees--Residential Development (1 or 2 units)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
	Re-inspection Fee	\$150		Re-inspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice of less.	Resolution has additional language
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
				Technology Surcharge	3% of the permit fee.	Resolution has charge but fee schedule does not.
MOD	Modification of Standards			Modification of Standards		
	Single Family Owner Occupied	\$250 + \$10 per each additional modification		Single Family Owner Occupied	\$250 + \$10 per each additional modification	Included in Resolution under VAR
	All Other	\$500 + \$100 per each additional modification		All Other	\$500 + \$100 per each additional modification	Included in Resolution under VAR
PLM/ GAS	Plumbing/Gas		PLM/ GAS	Plumbing/Gas		
	Irrigation—Residential	\$60 for the first \$1,000 of construction cost or fraction thereof, plus \$3.50 for each additional \$1,000 of construction cost or fraction thereof		Irrigation—Residential	\$60 for the first \$1,000 of construction cost or fraction thereof, plus \$3.50 for each additional \$1,000 of construction cost or fraction thereof	Documents agree; Highlighting no escalation clause
	Inspection Cancellation Fee	\$50 - inspection which is cancelled within 24 hours notice or less of scheduled inspection date.				Resolution combines Reinspection Fee and Inspection cancellation fee
	Re-inspection Fee	\$150		Re-inspection Fee	A re-inspection fee of \$150 will be assessed for a Failed inspection, and a fee of \$50 shall be assessed for an inspection which is scheduled and canceled with 24 hours notice of less.	Resolution combines Reinspection Fee and Inspection cancellation fee

FEE SCHEDULE COMPARISON TO RESOLUTION: RESIDENTIAL FEES (CONTINUED)

Fees--Residential Development (1 or 2 units)			RESOLUTION as of April 1, 2023			Variances Noted
Case Type	Case and Fee Description	Fee Amount or Calculation	Case Type	Case and Fee Description	Fee Amount or Calculation	
	Renewal of Expired Permit	\$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.		Renewal of Expired Permit	Allowed once per full fee permit. Requires issuance of a new permit and payment of permit fee of \$50 or 25% of original permit fee up to \$1,000, whichever is greater, within 6 months of permit expiration.	Resolution has additional language
	Sewer Benefit Fee	See Sewer Benefit Fee schedule		Sewer Benefit Fee - Tandem/Garage Apartment/Duplex	\$10.15 * 190 gallons per day (gpd) = \$1,928.50 per dwelling unit	Schedule doesn't specifically note tandem/garage/apt/duplex
VAR	Variances			VAR	Variation from Code	Resolution title different from schedule

FEE TESTING CASE STUDY REVIEW

Overview

The objective of our fee testing case study was to verify that the development fees listed in the published schedules align with the fees being charged through the City's Infor system. Initially, the engagement plan included obtaining fee data directly from Infor; however, the City determined that the system is unable to produce a comprehensive list of fees due to the use of formula-based calculations.

Following discussions with EDIS staff, we modified our approach. We developed 12 unique test scenarios designed to simulate a range of permitting and development activities. These scenarios were structured to capture and test many of the fees reflected in the published development fee schedules that are administered through the Permitting Services Division.

The following table summarizes the test cases executed as part of the IT system validation. Each entry includes a description of the test scenario, input parameters used, outcomes, and the final status of the test case. Testing was performed in the testing environment and completed during June and July 2025.

Test Case	Development Fee Type	Test Case Description	Input Parameters	Variance from Expected Results	City Follow-Up Needed
1	Commercial	Café	<ul style="list-style-type: none"> Commercial Building - \$300,000 construction cost Needs building permit, electrical permit, mechanical permit, plumbing/gas, fire code 2,000 square feet Early Start Authorization Overtime Inspection of 5 hours Inspection cancellation - Plumbing/Gas within 24 hours notice of scheduled inspection Sidewalk café for 300 sq ft and 7 table 	1. Overtime Inspection – The system defaults to a four-hour minimum charge. Additional time beyond four hours is not billed unless staff enter the total hours using decimals.	Yes
2	Commercial	Residential Neighborhood - 10 houses	<ul style="list-style-type: none"> \$2,000,000 construction cost Needs building permit, electrical permit, mechanical permit, plumbing/gas, fire code 10 dwelling – 2,000 sq ft each Rezoning - 4 acres Transportation Impact Study Review Master Plan Concurrency Subdivision Minor Plat and Plat Re-Submittal Right of Way Permit *Moved to another case study Street Name Change 	1. Plat Re-submittal fee currently not being charged by the City 2. Transportation Impact Fee Study Review - not under conditional use. This fee is added to BLD cases as a miscellaneous charge.	Yes
3	Commercial	Office Space	<ul style="list-style-type: none"> Commercial Building - \$1,000,000 construction cost 6,000 square feet Needs building permit, electrical permit, mechanical permit, plumbing/gas, fire code Permit by Appointment – Architectural and Site Review Renewal of Expired Permit – within 3 months Modification of Standards – 2 modifications Permitted Tree Removal Mitigation – 1 tree between 10" dbh to 29" dbh; and 1 tree 33" dbh 	1. Renewal Fees – When an expired permit is renewed, additional charges are applied to the Renewal Permit Fee, including the Renewal Administrative Inspection, Renewal DCA Surcharge, and Renewal Technology Fee. However, these charges are not explicitly itemized in the published fee schedules. 2. Tree Removal Permit is not processed in Infor - this is processed by Parks Department	Yes

FEE TESTING CASE STUDY REVIEW (CONTINUED)

Test Case	Development Fee Type	Test Case Description	Input Parameters	Variance from Expected Results	City Follow-Up Needed
4	Commercial	Warehouse	<ul style="list-style-type: none"> Commercial Building - \$200,000 5,000 square feet Needs building permit, electrical permit, mechanical permit, plumbing/gas, fire code Plan revision fee – 3rd plan revision Tank installation permit fee – FIRE Violation Penalty – work without an electrical permit Transfer of Permit Fee Hazardous Chemical & Flammable Liquid Storage Flood Plain Permit Fee 	1. Hazardous Chemical Storage Fee - not processed in Infor - this is processed by OFD	No
5	Commercial	Concurrency Application for Development	<ul style="list-style-type: none"> Transportation Impact Fee Sewer Benefit Fee 	1. Concurrency processing no longer in City Code per IT staff. City staff stated that City Council adopted this in Sept 2024.	Yes
6	Commercial	Right of Way	<ul style="list-style-type: none"> Right of Way permit – Aerial – 250 linear feet Maintenance of Traffic/Street closure permit needed Storage Containers in Right of Way – 4 days in right of way Abandonment of Right of Way – assessed value of adjacent property 2000 square feet (\$150 square foot) and total square footage of right of way abandoned is 500 square feet 	1. Storage Containers in Right of Way – This permit is not processed in Infor. This fee is vague - based on resolution it doesn't qualify as pod for parking. Does it related to special events? 2. Abandonment of Right of Way - Infor does not allow square footage to be added - only flat fee of \$2,500 can be assessed.	Yes
7	Residential	House – New	<ul style="list-style-type: none"> \$500,000 construction cost Need building permit, electrical permit, mechanical permit, plumbing/gas 3,000 square feet Demolition Permit – of 2,000 square foot dwelling on lot Sewer Disconnect Fee – associated with demolition Swimming Pool permit 	None	No
8	Residential	House – New	<ul style="list-style-type: none"> \$300,000 construction cost 2,000 square feet Park impact fee School impact fee Driveway fee (ENG) Address fee (ENG) Flood Plain Permit fee Need building permit, electrical permit, mechanical permit, plumbing/gas 	None	No

FEE TESTING CASE STUDY REVIEW (CONTINUED)

Test Case	Development Fee Type	Test Case Description	Input Parameters	Variance from Expected Results	City Follow-Up Needed
9	Residential	Renovation - Historical Home	<ul style="list-style-type: none"> \$100,000 construction cost 900 square feet Need building permit, electrical permit, mechanical permit, plumbing/gas Tree Removal Permit Historic Preservation Board – Quasi – Judicial Appeal Major Certificate of Appropriateness 	1. Tree Removal Permit - not processed in Infor - this is processed by Parks Department	No
10	Residential	Duplex - 2 units	<ul style="list-style-type: none"> \$600,000 construction cost 3,500 square feet Need building permit, electrical permit, mechanical permit, plumbing/gas School Impact Fee Park Impact Fee Temporary Service Pole (Electric) Short Term Rentals, New 	None	No
11	Commercial	Various	<ul style="list-style-type: none"> De-annexation 	1. De-annexation fee does not automatically add. It needs to be manually added. In addition, de-annexation has not been completed in software since 2005.	Yes
12	Commercial	Various	<ul style="list-style-type: none"> Demolition Permit Fee - of "other structure - a tower" - \$10,000 of demolition cost Planned Development - Zoning Map Amendment 	1. Zoning map amendment - not processed in Infor.	Yes

CITATION / SOURCE

Overview

The following chart identifies the statutory or regulatory sources that authorize the City to impose development-related fees. This list is intended to provide a high-level overview of key development fees currently in place. All information presented is subject to further legal interpretation and confirmation by the City Attorney or other qualified legal counsel.

Commercial		Residential	
Case Type/Fee Description	Legal Authority	Case Type/Fee Description	Legal Authority
Abandonment of Easement and Right of Way	Administrative processing fee via F.S. §166.201	Abandonment of Easement and Right of Way	Administrative processing fee via F.S. §166.201
Annexation & Initial Zoning	Processing and zoning review under F.S. §171.0413, F.S. §166.201	Annexation & Initial Zoning	Processing and zoning review under F.S. §171.0413, F.S. §166.201
Building Permit Fee—Commercial and Residential 3 units or more	Regulatory fee based on cost of service and construction valuation under F.S. §166.201 and Florida Building Code	Building Permit Fee—Residential 1 or 2 units	Regulatory fee based on cost of service and construction valuation under F.S. §166.201 and Florida Building Code
DCA Operational Trust Fund Surcharge	F.S. §553.721 – Required state trust fund contribution for DBPR enforcement	DCA Operational Trust Fund Surcharge	F.S. §553.721 – Required state trust fund contribution for DBPR enforcement
Technology Surcharge	Cost-recovery for digital permitting platforms; authorized under F.S. §166.201 as administrative surcharge	Technology Surcharge	Cost-recovery for digital permitting platforms; authorized under F.S. §166.201 as administrative surcharge
Concurrency Surcharge	Local development regulation fee under F.S. §163.3180 (Concurrency Management) and F.S. §166.201	Concurrency Surcharge	Local development regulation fee under F.S. §163.3180 (Concurrency Management) and F.S. §166.201
Overtime Inspections	Special services fee; compensates after-hours staffing under F.S. §166.201	Overtime Inspections	Special services fee; compensates after-hours staffing under F.S. §166.201
Reinspection Fee and Inspection Cancellation Fee	F.S. §166.201	Reinspection Fee and Inspection Cancellation Fee	F.S. §166.201
Park Impact Fee	Impact fee under F.S. §163.31801 and City Park Impact Fee Ordinance	Park Impact Fee	Impact fee under F.S. §163.31801 and City Park Impact Fee Ordinance

CITATION / SOURCE (CONTINUED)

Commercial		Residential	
Case Type/Fee Description	Legal Authority	Case Type/Fee Description	Legal Authority
School Impact Fee	Governed by F.S. §163.31801; adopted by local school board ordinance and interlocal agreement	School Impact Fee	Governed by F.S. §163.31801; adopted by local school board ordinance and interlocal agreement
Conditional Use	Site-specific land use approval process; zoning and planning authority under F.S. §166.201	Conditional Use	Site-specific land use approval process; zoning and planning authority under F.S. §166.201
Demolition Permit – Sq Ft Based (Buildings)	Local cost recovery under F.S. §166.201; based on size and inspection burden	Demolition Permit – Sq Ft Based (Buildings)	Local cost recovery under F.S. §166.201; based on size and inspection burden
Growth Management – CDD (New)	Allowed under F.S. §190.005 and §166.201 for processing of Community Development District formation	Growth Management – CDD (New)	Allowed under F.S. §190.005 and §166.201 for processing of Community Development District formation
Subdivision – Minor and Major Plat	Land subdivision administrative review fee under F.S. §177.081 and local subdivision regulations	Subdivision – Minor and Major Plat	Land subdivision administrative review fee under F.S. §177.081 and local subdivision regulations
Variance—All Other	Authorized under F.S. §166.201 and local zoning code	Variance—Single Family Owner Occupied	Authorized under F.S. §166.201 and local zoning code
Zoning Map Amendment – Administrative or Minor Modification (PD)	Minor zoning map change review under F.S. §166.201 and City code	Zoning Map Amendment – Administrative or Minor Modification (PD)	Minor zoning map change review under F.S. §166.201 and City code

Note: All building-related fees are supported by Florida Building Code enforcement authority and municipal home rule powers (F.S. Chapter 166). Radon, DCA, and Administrative Inspection surcharges are state mandated by F.S. §553.721. Impact fees (fire, school, transportation, parks) are governed by F.S. §163.31801, requiring rational nexus and proportionality. Penalty and administrative fees (e.g., reinspection, transfer, refund retention) are based on F.S. §166.201, allowing municipalities to recoup processing costs. Surcharges are required by state law to fund statewide training and inspection oversight. Radon, DCA, and Administrative Inspection surcharges are state mandated by F.S. §553.721. All fees must be reasonable, cost-based, and legally adopted (via ordinance or resolution).

BENCHMARKING DATA

Overview

The objective of our benchmarking was to conduct a comparative analysis to understand how other municipalities currently maintain and update their fee schedules, how often fees are reviewed and updated, and how changes to the fees are communicated internally and externally, to identify areas for improvement and gain efficiency. Benchmark questions included, but were not limited to the following:

- Who is mainly responsible for the upkeep/publishing/maintenance of the permitting fee schedule(s) in your jurisdiction?
- Are you happy with the department responsible for the upkeep/publishing/maintenance of the permitting fee schedule(s) in your jurisdiction?
- Who do you believe is primarily responsible for setting the permitting fee schedule in your area?
- Does your municipality adopt one comprehensive resolution/directive/Board item that contains all economic development/permitting fees?
- Does the municipal legal department approve all changes to the permitting fee schedule(s) in your jurisdiction?
- When are Economic Development/Permitting Fees effective and updated?
- How often are Economic Development/ Permitting Fees reviewed and updated?
- Are mid-year changes to the fee schedules allowed?
- Do you conduct comparisons to other jurisdictions when setting fees in your area?
- Does your resolution/directive/Board item contain escalations (i.e. flat percentage increase, increases tied to CPI, etc.) for the Economic Development/Permitting Fees?
- When permitting fee changes are considered or enacted, how are staff within your department (or relevant departments) notified?
- Is there a formal process for training staff on new fee structures and changes before they take effect?
- How do you notify the public about changes to permitting fees?
- How much lead time do you typically provide before new or adjusted fees take effect?
- Are there any formal channels for residents, developers or contractors to provide feedback or ask questions regarding new fee rates?

BENCHMARKING DATA (CONTINUED)

Benchmarked Agencies

Benchmarking data was obtained through the distribution of a customized questionnaire form designed to capture detailed information on development-related fees, fee-setting methodologies, escalation practices, and internal/external communication.

In close collaboration with City staff, we identified 15 municipalities within the State of Florida for inclusion in the benchmarking study. These jurisdictions were selected based on a range of quantitative and qualitative criteria, including population size, geographic location, service area characteristics, development activity levels, and organizational comparability to the City of Orlando.

The following municipalities were contacted and asked to provide information on their fee schedules and related operational procedures:

Municipality Outreach:

1. Orange County, Florida
2. City of Tampa, Florida
3. City of Jacksonville, Florida
4. Miami Dade County, Florida
5. Palm Beach County, Florida
6. City of Tallahassee, Florida
7. City of Ft. Myers, Florida
8. City of Ft. Lauderdale, Florida
9. Seminole County, Florida
10. Brevard County, Florida
11. Pinellas County, Florida
12. City of Kissimmee, Florida
13. City of Port St. Lucie, Florida
14. City of Santa Rosa, Florida
15. City of Dade City, Florida

Of the municipalities contacted, seven provided responses to the benchmarking questionnaire. Detailed comparative information from the participating jurisdictions is presented in the following sections.

BENCHMARKING DATA (CONTINUED)



86% of municipalities conduct comparisons to other jurisdictions when setting fees

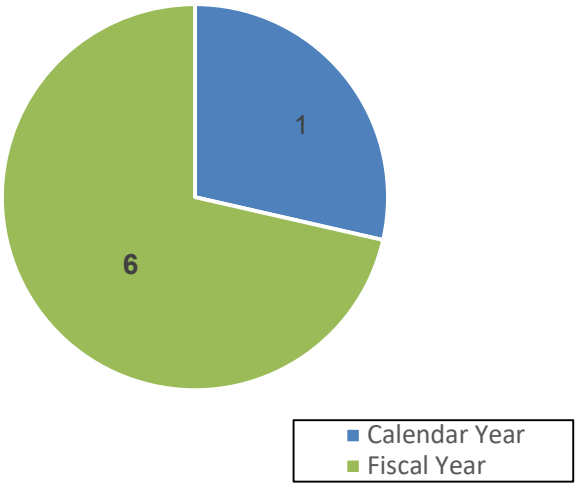


71% of benchmarked municipalities indicated their legal department approves all changes to the permitting fee schedule.



43% of benchmarked municipalities resolutions/ordinances contain escalations for Economic Development/ Permitting Fees.

How often are Economic Development/ Permitting Fees reviewed and updated?



The City of Orlando reviews and updates development fees on a Calendar Year Basis.

BENCHMARKING DATA (CONTINUED)

Detailed Results

	Who maintains and updates the permitting fee schedule?	Are you happy with the department responsible for maintaining and updating schedules?	Who do you believe is primarily responsible for setting the permitting fee schedule?	Does your municipality adopt one document to cover all economic development and permitting fees?	Does your legal department approve all permitting fee changes?	How often are Economic Development fees reviewed and updated?
City of Dade City	City/County Administration	Somewhat happy	City Council	Building permit fees are in one ordinance	No	Every 2-3 years
City of Tallahassee	Permitting Department	Extremely Happy	City Council, Planning or Building Department Staff, City/county Manager or Administrator	Yes	Yes	Annually
City of Jacksonville	City/County Administration	Somewhat Unhappy	City Council	Yes	Yes	Unknown
City of Santa Rosa	Permitting Department	Somewhat happy	Planning or Building Department Staff	Yes	Yes	Every 2-3 years
City of Tampa	City/County Administration	Neither happy nor unhappy	City/County Manager or Administrator	Yes	No	Whenever there is a need
Miami Dade County	Permitting Department	Neither happy nor unhappy	County Board of Supervisors	No, fees are noted in more than one resolution/council item/etc.	Yes	Annually
City of Kissimmee	Permitting Department	Somewhat happy	City Council, Planning or Building Department Staff	No, fees are noted in more than one resolution/council item/etc.	Yes	Annually

BENCHMARKING DATA (CONTINUED)

Detailed Results (Continued)

	How are staff notified when permitting fee changes are proposed or approved?	Is there a formal staff training process before new fees take effect?	How much advance notice do you give before new or updated fees take effect?	Do residents or developers have a formal way to give feedback on new fees?	How do you inform the public about permitting fee changes?
City of Dade City	Training or Workshops	Yes	1-3 Months	Yes – Public Meetings or Hearings	Municipal Website Update, Email Newsletters or Mailing Lists, Notices on Permits or Applications Forms
City of Tallahassee	All Methods of Communication	Yes	> 6 Months	Yes – Public Meetings or Hearings	Website Updates, Newspaper Notices, Social Media Posts, Email Newsletters, Public Meetings or Hearings, Permit Notices, and Direct Mail to Impacted Applicants
City of Jacksonville	Internal memos or bulletins	No	4-6 Months	Yes – Online Surveys or Feedback Forms	Municipal Website Update, Email Newsletters or Mailing Lists, Notices on Permits or Applications Forms
City of Santa Rosa	Department Meetings	No	1-3 Months	No Formal Channels	Municipal Website Update, Email Newsletters or Mailing Lists, Public Meetings or Hearings
City of Tampa	All Methods of Communication	Yes	4-6 Months	Yes – Online Surveys or Feedback Forms	Municipal Website Update, Public Notices in Local Newspapers, Social Media Posts, Email Newsletters or Mailing Lists, Public Meetings or Hearings, Notices on Permits or Applications Forms
Miami Dade County	Internal Memos or Bulletins	Not Sure	-	-	-
City of Kissimmee	Training or Workshops	No	1-3 Months	Yes – Public Meetings or Hearings	Municipal Website Update, Public Notices in Local Newspapers, Public Meetings or Hearings, Notices on Permits or Applications Forms

BENCHMARKING DATA (CONTINUED)

Detailed Results (Continued)

	Are mid-year changes to the fee schedules allowed?	Do you conduct comparisons to other jurisdictions when setting fees in your area?	Does your resolution/ordinance contain escalations for Economic Development/Permitting fees?
City of Dade City	Only on specific occasions	Yes	No
City of Tallahassee	Possible if determined necessary by City Commission	Yes	Yes
City of Jacksonville	No	Yes	No
City of Santa Rosa	Yes	Yes	No
City of Tampa	No	Yes	Yes
Miami Dade County	No	Not sure	No
City of Kissimmee	Yes	Yes	Yes

POINTS FOR CONSIDERATION

Through sample-based testing, benchmarking efforts, and data analytics, we identified the following areas of improvement the City may consider.

1. Formalize Development Fee Review and Updates

At present, the City does not maintain a formalized process for the periodic review and update of its development fee schedules. The absence of a structured review process may limit the City's ability to proactively adjust fees in response to changes in costs, market conditions, or policy priorities. Establishing a regular review cycle and a documented methodology for updating development-related fees would enhance transparency, facilitate cost recovery, and promote consistency in fee administration.

Best Practices for Implementing a Formal Development Fee Update Process

1. Establish a Regular Review Cycle

- Implement a **defined review interval**, such as every **2 to 3 years**, to assess and update development fees.
- Align the review cycle with the City's budget process or capital improvement planning to maintain relevance to service delivery costs.

2. Use a Cost-of-Service Methodology

- Base fees on the **actual cost to provide permitting and development-related services**, including:
 - Staff time and salaries
 - Overhead (e.g., IT, HR, finance)
 - Equipment and materials
 - Plan review, inspections, and administrative functions
- Consider third-party consultants or cost recovery models to ensure objectivity and accuracy.

3. Maintain Legal Compliance

- Ensure fees comply with **Florida impact fee and user fee statutes** and relevant case law (e.g., dual rational nexus test).
- Document the relationship between the fee and the service provided (i.e., fees should not exceed the cost of service).

4. Include Stakeholder Engagement

- Engage developers, contractors, community representatives, and other stakeholders early in the process.
- Hold public workshops or advisory committee meetings to solicit feedback and build consensus.

5. Coordinate with Other Departments

- Collaborate with planning, legal, finance, and City IT departments to ensure alignment across systems (e.g., permitting software) and policies.
- Review fee impacts in conjunction with zoning, utility, and infrastructure planning.

POINTS FOR CONSIDERATION (CONTINUED)

1. Formalize Development Fee Review and Updates (Continued)

6. Publish and Adopt Transparently

- Provide clear documentation of:
 - The fee study or update analysis
 - Public notice and comment opportunities
 - How fees were calculated
- Adopt changes through formal **City Council Resolution or Ordinance**, including effective dates.

7. Integrate with Technology Systems

- Ensure updated fees are promptly reflected in the **permitting and billing software (e.g., Infor)** to avoid billing errors.
- Use automated tools to flag outdated fees or inconsistencies between schedules and system-calculated amounts.
- Establish a formal fee testing protocol to validate fees are being assessed in accordance with adopted schedules and policies

8. Monitor and Evaluate Outcomes

- Track fee revenues and compare them to service delivery costs over time.
- Adjust methodology if fees are consistently over- or under-recovering actual costs.

Management Response

A. Establish a Regular Review Cycle – The City of Orlando EDV Department will establish a Standard Operating Procedure (SOP) for a formal development fee update process. The SOP will address a review cycle that is aligned with appropriate budget review timeframes.

B. Use a Cost-of-Service Methodology – The City of Orlando EDV Department will consider a cost-of-service methodology when development-related fees are updated. Any future development-related fee studies will include a cost-of-service methodology.

C. Maintain Legal Compliance – The City of Orlando EDV Department will ensure legal compliance with any future fee changes.

D. Include Stakeholder Engagement – The City of Orlando EDV Department shares significant code and fee adjustments with a Development Stakeholder group. Any recommended fee changes will be shared with this group to solicit feedback and gain consensus.

POINTS FOR CONSIDERATION (CONTINUED)

1. Formalize Development Fee Review and Updates (Continued)

Management Response (Continued)

E. Coordinate with Other Departments – The City of Orlando EDV Department will ensure effective coordination with all relevant business units as it relates to development-related fees.

F. Publish and Adopt Transparently – The City of Orlando EDV Department will ensure transparency related to development-related fees via an adopted fee resolution and publication of development-related fees on the city's website.

G. Integrate with Technology Systems – The City of Orlando EDV Department will continue periodic testing to verify accuracy of the fees across all applicable technology platforms.

H. Monitor and Evaluate Outcomes – The City of Orlando EDV Department will consider a process for tracking and analyzing development-related fees consistent with an established review.

POINTS FOR CONSIDERATION (CONTINUED)

2. Primary Responsible Department for Development Fee Schedules

The primary department responsible at the City to maintain the development fee schedules should continue to be the Economic Development Department – Permitting Services Division. The department generally oversees land use, permitting, zoning and planning services – all of which are directly tied to development fees. It is most often the lead in coordinating updates, facilitating fee studies, and recommending policy changes to elected officials.

Key Responsibilities:

- Initiate and manage **periodic fee reviews or cost studies**
- Coordinate with Finance, Legal, and affected departments
- Assist the City legal department with the draft **ordinance/resolution updates** for City Council approval
- Maintain the **public-facing fee schedule** and internal documentation
- Ensure **compliance** with statutory requirements (e.g., Florida statutes)

Other Key Collaborators:

Department	Role
Finance Department	Conducts or validates cost recovery calculations ; ensures compliance with budget and audit requirements
City Attorney's Office	Reviews and approves legal sufficiency of fee ordinances or resolutions; ensures state statutory compliance
Building & Permitting Division	Provides data on permitting volumes, enforcement costs, and suggests technical updates to building-related fees
Public Works / Transportation / Parks	Contribute to impact fee studies and recommend infrastructure-related fee adjustments
City Clerk / Council Administration	Oversees formal adoption process for any updates through ordinance or resolution

Survey results indicated a mix of responses, with some jurisdictions assigning primary responsibility for maintaining and publishing permitting fee schedules to the City or County Administration, while others identified the Permitting Department as the lead. Retaining responsibility for the upkeep of fee schedules within the Economic Development Department—specifically its Permitting Division—is consistent with practices observed in peer municipalities. Additionally, the ultimate authority for formal rate adoption via Resolution rests with the City Clerk's Office.

POINTS FOR CONSIDERATION (CONTINUED)

2. Primary Responsible Department for Development Fee Schedules (Continued)	
Management Response	
A.	The City of Orlando EDV Department concurs that there should be a lead department responsible for tracking, updating, and coordinating all development-related fees. The EDV Department will commit to having conversations with other departments on how best to coordinate responsibility for the Development Fee Schedule.

POINTS FOR CONSIDERATION (CONTINUED)

3. Additional Review of Engineering Fees

During the course of this project, the City conducted several internal meetings to review matters related to the fee schedules. It was identified that certain engineering fees, while included in the adopted schedules and resolution, may not be fully consistent with provisions in the Engineering Standards Manual. It is recommended that the City undertake a comprehensive internal review to verify that all fees are consistent with the applicable legal sources and authorities.

Management Response

A. The City of Orlando EDV Department concurs that a review of engineering fees is needed. A comprehensive review of these fees to ensure consistency with the City's Engineering Standards Manual is necessary and the EDV Department will partner with the Public Works Department to review. EDV will also review any related observations regarding engineering fees raised in Engineering Division Permit review project currently being performed by CRI Advisors for Audit Services.

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