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December 27, 2013

Intergovernmental Cooperation Authority of Pittsburgh
c/o Mr. Henry Sciortino
Four North Shore Center
106 Isabella Street
Suite 105
Pittsburgh Pa 15212

Re: Review of City of Pittsburgh Cash Management Practices – Department of Public Safety, Bureau of Building Inspection

To the Board of Directors of the Intergovernmental Cooperation Authority of Pittsburgh:

At your request, we have performed consulting procedures designed to assess the adequacy of the Department of Public Safety - Bureau of Building Inspection's ("BBI") cash management practices on behalf of the Intergovernmental Cooperation Authority ("ICA") and in conjunction with the City of Pittsburgh's ("City") Controller's office.

This report is organized into the following sections:

- I. Background
- II. Objectives of the Engagement
- III. Tasks Performed and Information Reviewed
- IV. Analysis of BBI's Cash Management Practices, Policies and Procedures
- V. Summary of Analysis and Recommendations
- VI. Conclusions

I. Background¹

BBI is one of the Department of Public Safety's ("DPS") six bureaus. BBI regulates the construction, occupancy, and demolition of all buildings and structures within the City of Pittsburgh. BBI is also responsible for the review, approval, and issuance of all permits required by the City's building code for both existing structures and new construction.² BBI is comprised of four divisions:

- Construction and Engineering – Reviews and approves applications for building and all related permits, and inspects buildings for compliance with the City's building code and building permit provisions. Some of the permits issued by the Bureau include: building, electrical, mechanical, sign, land operation, occupancy, fire sprinkler, and fire alarm permits. See attached listing of BBI Permits at **Exhibit A**.
- Code Enforcement –The City's Property Maintenance Code sets forth standards for property owners that are designed to maintain the health, safety, and aesthetic quality of private properties in the City. BBI enforces the City's Property Maintenance Code by inspecting properties and issuing violation notices, either in response to complaints or direct observation. Code Inspectors also enforce the Business Licensing Code. The Business Licensing Code requires that businesses pay licensing fees to the City for a variety of business-related activities, including those for street vending and mechanical devices. See **Exhibit A**.
- Demolition – This division is responsible for condemning unsafe and structurally unsound buildings and monitoring condemned buildings for improvement or demolition. The Division, through private contractors, demolishes buildings that are a public safety hazard and City-owned buildings that are either unsafe, deemed unmarketable, or economically infeasible to repair. The Division also issues demolition permits for demolition work to be completed by private property owners.
- Administration – This division provides administrative support to the other three divisions through the Permit Counter and other clerical staff. The various functions of this division as they pertain to the financial processes of BBI are discussed in more detail below.

BBI is currently led by Acting Chief, John Jennings. An abbreviated organization chart depicting the current structure of BBI is available at **Exhibit B**.

¹ Unless otherwise noted, the information in this section has been obtained from the City of Pittsburgh's 2013 Operating Budget dated November 13, 2012.

² Municipalities Financial Recovery Act - Amended Recovery Plan dated June 30, 2009.

II. Objectives

The objectives of our engagement were to:

1. Analyze and assess BBI's cash management practices, policies and procedures;
2. Identify and evaluate the adequacy of said cash management practices, policies and procedures as well as any related internal controls; and
3. Offer recommendations for improvement in internal controls.

III. Tasks Performed and Information Reviewed

To accomplish the objectives of the engagement, we performed the following tasks:

1. Discussed the background and objectives of the engagement with the ICA and various representatives in the City Controller's Office and Finance Department, Members of City Council, and the City's external auditors.
2. Reviewed and analyzed the documents received in connection with this engagement as well as independent research and review of documents available in the public domain.
3. Conducted interviews of the following BBI personnel:
 - a. John Jennings – Acting Chief
 - b. Bonnie Recker – Chief Clerk
 - c. David White – Business/Technology Analyst
4. Observed relevant sample documents provided during the course of the aforementioned interviews.

IV. Analysis of BBI's Cash Management Practices, Policies and Procedures

An initial interview with BBI employees helped us to identify the primary entry points of funds into BBI. These cash entry points include the Permits Counter, the Chief Clerk, the Demolition Division, Fire Prevention Division and other clerical staff.

The primary sources of cash into BBI are as follows:

- Permit and License Fees (See Schedule of 2013 BBI Fees at **Exhibit A**)

- Other Items Processed Through the Permit Counter Include:
 - State Education Training Fees
 - “No Violation” Fees
 - Appeals Fees
 - Plan “Per Page” Fees
- Demolition Bid Package Fees
- Premium Pay:
 - Off-hours Fire Inspections
 - “Special Details” for Code and Building Inspectors
- Filing Room Copy Fees

BBI is classified as a breakeven center in the City’s Operating Budget, meaning it generates revenues at least equal to the cost of the services it provides. A review of the City of Pittsburgh’s 2013 and 2012 Operating Budgets reveals the following:³

	Budget 2013	Estimates 2012	Actual 2011	Actual 2010
<i>Building Inspection Revenue</i>	\$ 5,134,100	\$ 3,801,939	\$ 5,375,672	\$ 4,656,525

Permit and License Fees – Entry Point: Permits Counter

Permit and License Fees enter BBI through the Permits Counter located at 200 Ross Street, Pittsburgh PA, 15219.⁴ BBI utilizes the Accela software system⁵ as well as a Microsoft Access database commonly referred to as the “Cashier” system to process this activity.⁶ Every BBI employee has read-only access to the Accela system and select employees (Permit Counter staff) have the ability to assess/edit fees or to process payments. Payment of BBI fees is made in person, in full, upon permit issuance.⁷ Permit Counter staff process hundreds of permits per day and take in anywhere from \$5,000 to over \$80,000 in related fees per day.⁸

³ The following revenues may not be inclusive of all funds generated through BBI.

⁴ With the exception of Electrical and HVAC permits, which are written, reviewed, approved, issued and the related fees assessed and collected by a separate BBI clerk. These payments are then processed by the Permit Counter Clerk in the Cashier system.

⁵ BBI and the DPW-Permits Office utilize separate modules of the same Accela system.

⁶ The “Cashier” system is a Microsoft Access database maintained by Business/Technology Analyst, David White.

⁷ There is no invoicing/billing of permit-related fees. The only exception relates to trade and vendor licenses. In these instances only, BBI will mail license renewal forms to the licensed tradesman and/or vendor who will fill out the form and return it along with the appropriate fee to BBI (via mail or in-person at the Permit Counter). Upon receipt of payment, BBI either mails out the new license or allows it to be picked up in-person at the Permit Counter.

⁸ Items like annual trade license renewals and building permits for large commercial projects will cause large fluctuations in daily fees collected.

BBI Permit Counter staff currently consists of five Plan Review Engineers and one Permit Counter Clerk. Plan Review Engineers review building plans and assess the appropriate fee(s), while the Permit Counter Clerk receives and processes the related payments. Plan Review Engineers do not receive or process payments and the Permit Counter Clerk cannot review plans or assess fee(s). However, while Plan Review Engineers have the ability to edit/void already assessed charges, the Permit Counter Clerk cannot edit/void fees already assessed.

Checks and money orders are the only forms of payment currently accepted by the Permit Counter. The Permit Counter Clerk enters payment information into the Accela system immediately upon receipt.⁹ Before the checks and money orders can be forwarded to the Finance Department, additional processing, not currently available within the Accela system, is necessary.¹⁰ All charges¹¹ generated in Accela must be manually entered into the Cashier system by the Permit Counter Clerk.¹² After the Cashier system is populated with all assessed charges, each charge associated with each check/money order received is physically printed onto the back of that check/money order by the Permit Counter Clerk.¹³ At this point the check/money order is considered “processed.” All processed checks and money orders are placed into a lock box that is kept behind the Permit Counter. All customers are given a receipt that is generated from the Accela system.¹⁴

Daily Reconciliation Process

At the end of every business day, the Permit Counter Clerk removes all processed checks and money orders from the lock box, sorts them based on amount (smallest to largest), and

⁹ In the Accela system, each charge has a check/money order number, payor and license/permit number assigned to it.

¹⁰ Ideally, this additional processing occurs simultaneously with entry into the Accela system. Currently, this is the case 90% of the time, however, there is a time lag related to Electrical and HVAC permits which do not come through the Permit Counter but do come to the Permit Counter Clerk for processing.

¹¹ Upon permit issue, the Plan Review Engineer prints 4 copies of the issued permit. One goes to the customer, one is retained and filed by BBI for audit purposes, one is attached to the original application and goes to the building/code/electrical inspector and one is attached to the check or money order (“paper record”) and remains with it until the check is processed through the Cashier system. Essentially it is this “paper record” that is used to populate the Cashier system.

¹² The Cashier database is user name and password protected and is currently only accessible by the Permit Counter Clerk, David White and Wayne Bossinger. Plan Review Engineers do not have access to the Cashier database and Wayne Bossinger no longer uses it.

¹³ The Permit Counter Clerk manually selects to which charges each check/money order applies since one check/money order may apply to multiple charges and/or permits/licenses. The information printed onto the back of each check/money order includes: an itemized listing of all selected charges including the corresponding license/permit number, the amount of each selected charge and a total of all selected charges. This total must match the amount for which the check/money order is written.

¹⁴ Ideally, all receipts would be generated from Accela; however, this is the case approximately 90% of the time. For items not currently available in Accela (i.e. Fire Inspectors’ Off Hours Assignments, Code Inspectors’ Special Detail Assignments, Charges for Demolition Bid Packages, Charges to purchase hard copies of the Code, Special Events Permits, Annual Sign Certificates, Building Inspector Subpoena charges, etc.) receipts must be generated from the Cashier system instead.

separates them into bundles of 50 checks/money orders each.¹⁵ The clerk then manually tallies each bundle of checks/money orders and attaches the adding machine tape to the bundle. Once all bundles are tallied, another manual tape is run summing the bundle totals. She then prepares a bank deposit slip based on these figures.

At this time, the Permit Counter Clerk prints a “Daily Summary of Fees Collected for (date)” report (the “Summary Report”) from the Cashier system. This report details the quantity of licenses, permits and other items processed that day, the corresponding fees collected and the JDE accounts to which said items are to be posted (as determined by the Finance Department). The Summary Report prepared by the Permit Counter Clerk is reconciled to the deposit slip (and underlying check bundles)¹⁶ and everything is placed into a locked filing cabinet overnight.

The next morning the following items are delivered to the Finance Department:

- The check bundles (of 50 checks each) with adding machine tapes attached;
- The bank deposit slip; and
- The Summary Report generated from the Cashier system.

Upon receipt, the Finance Department enters the information into JDE and makes the deposit at the financial institution. A validated deposit slip (stamped by the bank) and a validated copy of the Summary Report are returned to BBI. BBI does not conduct any of its own banking and keeps no cash on hand for any reason.

Monthly Reconciliation Performed by the Finance Department

In addition to the above, the Finance Department requests a monthly Summary Report (of fees collected) for additional reconciliation on their end. While BBI reconciles on a daily basis, it does not follow-up with Finance regarding any monthly reconciliations they perform.

Other Items Processed Through the Permit Counter

State Education Training Fees – Every permit issued by BBI includes a \$4 fee for State Education Training. This fee is collected and processed by BBI in a manner similar to that described above and periodically paid to the Commonwealth by Chief Clerk, Bonnie Recker.¹⁷

“No Violation” Fees – Applicable to every real estate sale. Before a deed can be transferred, BBI must confirm that there are no code violations on the property in question. This fee is paid to City Planning, at which the checks are held for approximately one week. City

¹⁵ This is done at the request of the Finance Department.

¹⁶ David White only reviews these items when they do not reconcile properly.

¹⁷ Every month the Permit Counter Clerk sends a memo to the City Controller requesting that the total amount collected in the prior month be transferred from the General Fund to a Special Revenue Fund (the “Code Trust Fund”) to pay the Commonwealth (quarterly, as described above) and purchase code books.

Planning then brings the “No Violation” checks to BBI, where they are processed in a manner similar to that described above. When these checks are deposited, 25% is credited to BBI accounts and 75% to City Planning accounts.

Appeals Fees – There is a charge to file an appeal with the Board of Appeals or Zoning Board. Appeals are filed with a Plan Review Engineer and fees are paid to the Permit Counter Clerk (upon filing) and subsequently processed in a manner similar to that described above.

Plan “Per Page” Fees – There is a \$3 per page fee on all plans submitted. This fee is collected and processed by BBI in a manner similar to that described above and is used to pay for scanning the plans onto CD/DVDs and the purchase of any related storage equipment.¹⁸

Additional Cash Entry Points

Demolition Bid Package Fees – Individuals interested in bidding on a demolition project may purchase a bid package at the BBI office. Fees vary based on the size of the bid package. Clerical Assistant, Sylvia Satariano collects payments (checks or money orders) from interested parties and remits them when the bid closes to Chief Clerk Bonnie Recker.¹⁹ Bonnie then prepares a memo to the Finance Department detailing the attached payments and identifying the appropriate depository account (generally the Demolition Trust Fund). The memo along with the checks/money orders are then forwarded to the Finance Department for deposit and recording.

Premium Pay: Off Hours Fire Inspections – Fire Inspectors will occasionally perform off-hours inspection work (i.e. early morning or late evenings) to prevent the disruption of building staff, tenants, etc. Because Fire Inspectors coordinate these inspections directly with the specific project leader, the BBI office is not involved in the assignment or coordination of these types of jobs. At the time of the inspection, the Fire Inspector will collect the associated payment.²⁰ Inspectors then remit all checks collected to Chief Clerk, Bonnie Recker for processing. Similar to demolition fees, she prepares a memo to the Finance Department detailing the attached payments and identifying the appropriate depository account, the Premium Pay account.²¹ The memo along with the checks is then

¹⁸ Every month the Permit Counter Clerk sends a memo to the City Controller requesting that the total amount collected in the prior month be transferred from the General Fund to a Special Revenue Trust Fund to be used for the purposes described above.

¹⁹ Per Bonnie Recker, there is no set schedule for letting bids but they generally have about one per month.

²⁰ All payments must go through the City of Pittsburgh; contractors do not pay inspectors directly. No additional surcharges are applied. All payments are in the form of a check. No cash payments are accepted.

²¹ Chief Clerk Bonnie Recker and a previous BBI Chief determined that these checks should be deposited into a Premium Pay account and discussed accordingly with Finance. The Premium Pay account into which these checks are deposited was established and is maintained by the Finance Department, not BBI.

forwarded to the Finance Department for deposit and recording.²² The inspectors are then paid their respective overtime through the City of Pittsburgh's payroll system.

Premium Pay: "Special Details" for Code and Building Inspectors – Inspectors will work special events (i.e. Steelers games) with the police to enforce the vending ordinances during football season. Chief Clerk, Bonnie Recker invoices Heinz Field and they remit payment to her via mail. No checks are collected by the inspectors on duty in this case. Bonnie then prepares a memo to the Finance Department detailing the attached payments and identifying the appropriate depository account, the Premium Pay account.²³ The memo along with the checks is then forwarded to the Finance Department for deposit and recording.²⁴ The inspectors are then paid their respective overtime through the City of Pittsburgh's payroll system.

Filing Room Copy Fees – Two BBI file room clerks occasionally receive payments for copies of records. The file room clerks remit the checks/money orders to Chief Clerk, Bonnie Recker upon receipt, who then forwards them to the Permit Counter Clerk for processing. No records are kept of payments received in the file room and no surprise audits are conducted.

Bonnie Recker does not receive anything back from the Finance Department confirming deposit and she does not reconcile the deposits (as recorded in JDE) to her records.

V. Summary of Analysis and Recommendations

Based upon our review and analysis of BBI's cash management procedures, we noted the following recommendations for improvement of the overall control environment:

- **Written Cash Management Policies and Procedures** - Formal, written policies and procedures regarding cash management functions should be adopted within BBI. These policies and procedures should be periodically audited for compliance by management and updated on a regular basis.
- **Segregation of Duties** – As previously stated, Plan Review Engineers review building plans and assess the appropriate fee(s) and the Permit Counter Clerk receives and processes the related payments. Likewise, Plan Review Engineers do not receive or process payments and the Permit Counter Clerk cannot review plans or assess fee(s). However, the Permit Counter Clerk who receives and processes payments and is also responsible for entering all data related thereto

²² BBI conducts no banking and maintains no peripheral or independent accounts of any kind.

²³ Chief Clerk Bonnie Recker and a previous BBI Chief determined that these checks should be deposited into a Premium Pay account and discussed accordingly with Finance. The Premium Pay account into which these checks are deposited was established and is maintained by the Finance Department, not BBI.

²⁴ BBI conducts no banking and maintains no peripheral or independent accounts of any kind.

into the Cashier system and preparing the related bank deposit slip. Since no reconciliation of the bank deposit slip / Summary Report / Cashier System to the Accela System is performed, it is possible to assess a fee (and record it as paid) within the Accela system but not enter the payment into the Cashier system. The risk of cash misappropriation that would result is at least partially mitigated by the cashier database being used for financial reporting purposes at this time (as the Accela system is not yet interfaced with JDE).

In addition, one individual is currently responsible for writing, reviewing, approving and issuing all HVAC and Electrical permits in Accela, assessing the appropriate fees, and collecting the related payments. This also represents an insufficient segregation of duties and presents an opportunity for potential misappropriation. Internal control best practices dictate that no employee in any institution should have the opportunity to assess/edit fees, collect and record payments, and reconcile the related accounts.

- **Management Approval of Voided Transactions** - As stated above, Plan Review Engineers have the ability to edit/void already assessed charges, while the Permit Counter Clerk cannot edit/void fees assessed. The editing/voiding capabilities within Accela make it possible for Plan Review Engineers to edit/void fees assessed at will. While fees assessed are generally only voided upon discussions with management, management approval is currently not required. An electronic record of all edited and voided charges (including who edited/voided the charge and when they did so) is maintained within the Accela system. This record should be reviewed by management regularly.

The BBI clerk in charge of Electrical and HVAC permitting presents a unique (and higher risk) situation, since they enjoy editing and voiding capabilities but, unlike Plan Review Engineers, also receive payments. The electronic record of all edited and voided charges for this individual should be reviewed by BBI management regularly as a precautionary measure.

- **Cash Drawer Controls** - Similar to each cashier at a retail store or bank teller having their own cash drawer, each counter clerk should have their own lock box or cash drawer for payments processed. Having one communal lock box where all payments are kept makes it possible for employees to access and potentially tamper with payments processed by other employees. While this is not currently an issue as there is currently only one Permit Counter Clerk receiving and processing payments, it will become an issue if and when additional Clerk vacancies are filled.
- **Deposit Controls** - Checks and money orders are not stamped "For Deposit Only" upon receipt – As a general rule of thumb, all checks and money orders received should be stamped "For Deposit Only – City Of Pittsburgh Account

XXX-XXX-XXX-XXX” immediately upon receipt. Doing so increases the difficulty for an unauthorized party to convert them, thereby reducing the risk of misappropriation.

- **Permit Counter Controls** - Sound controls include having at least two people present at the Permits Counter at all times. Allowing any individual to be left alone with access to all payments received provides the opportunity to misappropriate those payments with minimal fear of detection. Merely increasing the perception of detection is a deterrent in and of itself.
- **System Integration** - Currently two separate systems are being employed by BBI – Accela to process/write and track permits and the Cashier Access database for financial reporting and check processing purposes. These two systems are not duplicates of one another because there are several items that cannot yet be processed within the Accela system²⁵ and there is often a time lag²⁶ related to HVAC and Electrical permits issued and their subsequent entry into the Cashier database. Regularly using two separate, non duplicative systems that are not reconciled on a regular basis, not only increases the opportunities for human error and manipulation of data, but it also creates additional work for BBI employees. These systems’ functions should be consolidated within Accela,²⁷ and a direct interface between Accela and the City’s JDE System developed.
- **Daily Reconciliation Review and Approval** - BBI management only reviews the daily Summary Report, the deposit slip and the underlying check bundles (all prepared by the Permit Counter Clerk) when these items do not reconcile properly. BBI management should review and sign off on all daily reconciliations before they are forwarded to the Finance Department to consistently document this control procedure.
- **“Special Detail” Employment Coordination** - Currently Fire Inspectors are free to independently arrange off-hours inspections directly with contractors. These inspectors are entrusted to report all such inspections to BBI and collect and remit the associated fees. This provides the inspectors the opportunity to perform off-record inspections and misappropriate the related fees. BBI should establish a system where all work is arranged and coordinated through the Bureau and all related charges are invoiced to the respective contractors accordingly. BBI should

²⁵ Per David White, these items include Special Events permits, annual sign certificates, building inspector subpoena charges, charges to purchase hard copies of code books, etc.

²⁶ Per David White, this delay is roughly two weeks currently. The one Permit Counter Clerk on staff is responsible for all data entry and payment processing in the Cashier system. BBI is currently interviewing individuals to fill two additional Permit Counter Clerk vacancies and should have the vacancies filled by the end of 2013. Additional Permit Counter Clerks available to process HVAC and Electrical permits in the Cashier system should eliminate this delay.

²⁷ Per David White, the Accela system is useful for writing licenses and permits and tracking the related workloads and history but it is not currently useful at all for financial reporting and payment processing purposes.

consider applying a surcharge to these assignments as well as the Inspectors' "Special Detail" assignments to help cover any overhead or processing costs.²⁸

- **Record Copy Fee Controls** - Payments made to file room clerks for copies of records could be skimmed relatively easily with little chance of detection. At minimum, records of all payments received should be maintained and periodic surprise audits conducted by management.
- **Interdepartmental Reconciliations** - Much like observed with other City Departments reviewed, a lack of checks and balances exists between Departments and Divisions of those Departments. Each Department/Division performs its own internal functions and reconciliations, but does little (if anything) to verify what came before and/or happened after it in the process. For example, once payments and summary sheets are forwarded to the Finance Department, no verification/reconciliation of deposits recorded in JDE to records of what was forwarded to them is conducted by BBI personnel.²⁹ Likewise, the Finance Department does not reconcile/verify payments received beyond examining the Summary Report produced by BBI.³⁰ The Finance Department should have the capability to access and run any reports needed for more independent verification and reconciliation. This could be at least partially alleviated if the Accela system was directly interfaced with the JDE System.
- **Fraud Hotline** - All BBI employees should be made aware of the fraud hotline recently established by the Controller's Office. According to the Association of Certified Fraud Examiners' 2012 Report to the Nations on Occupational Fraud and Abuse, occupational fraud is more likely to be detected by a tip than by any other method and the majority of tips reporting fraud come from employees of the victim organization. Providing individuals a means to report suspicious activity and encouraging them to do so, is a critical component of any anti-fraud program.

VI. Conclusions

During our review of BBI, we noted that the department has some basic internal controls in place. Likewise during the course of our work, we did not observe, nor did BBI management identify, any actual instances of fraud, abuse or asset misappropriation. That said, the controls currently in place leave substantial room for improvement as several opportunities

²⁸ It is important to note that any revenue generated from this surcharge would need to be adequately segregated from any related premium pay.

²⁹ David White reviews and confirms the amount deposited by Finance (as displayed on the bank validated deposit slip returned) matches the amount forwarded to Finance.

³⁰ Furthermore, the Finance Department requests a monthly Summary Report from BBI to perform their monthly reconciliations.

for cash misappropriation exist. BBI management should consider all recommendations contained herein in an effort to minimize the risk of cash misappropriation.

* * * * *

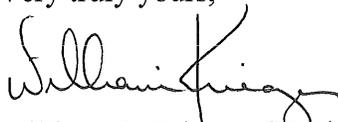
This report summarizes the results of our analyses to date. We reserve the right to amend or supplement this report as necessary should additional information become available to us. The use of this report is limited to the current matter referenced above and this report may not be used for any other purpose without our prior written consent.

All of the work conducted in preparing this report and the related analyses was performed by me or others working under my supervision. The opinions and conclusions stated in this report are expressed with a reasonable degree of professional certainty.

The scope of this consulting engagement was to provide a comprehensive review of the City of Pittsburgh's cash management processes, procedures and internal controls. This engagement does not constitute, nor have we performed, an examination in accordance with generally accepted auditing standards ("GAAS"). The objective of a GAAS examination is to express an opinion regarding the fair presentation of historical or prospective financial statements or other financial information presented in accordance with generally accepted accounting principles. Accordingly, we do not express such an opinion. Likewise, this engagement does not constitute a fraud investigation, the objective of which is to determine whether evidence is sufficient to support specific allegations of fraud. Having completed the procedures detailed herein, we have presented findings and provided recommendations to strengthen the City's cash management processes, procedures and internal controls. We believe that the consulting analyses we performed provide a reasonable basis for our findings and recommendations.

If you have any questions regarding our analysis or this report, please do not hesitate to contact me.

Very truly yours,



William G. Krieger, CPA/ABV/CFF/CGMA, CFE



BBI Fees 2013

2013 Fees		Effective 1/01/2013
BUILDING PERMITS		ALL BUILDING
R3, R4 -New Construction	per dwelling unit	270.00
R3,R4-New additions, detached garages, other new structures	per dwelling unit	70.00
R3,R4-Repairs & Alterations	per dwelling unit	37.00
Commercial-New construction, additions	per sq.ft.	0.47
	minimum	89.00
Commercial-Repairs and alterations	up to \$1000 cost	82.00
	each additional \$1000	14.00
	each \$1000 over \$1 Mil	6.00
R2-New construction, additions	per sq.ft.	0.47
	minimum	90.00
R2-Repairs and alterations	up to \$1000 cost	82.00
	each additional \$1000	14.00
	each \$1000 over \$1 Mil	6.00
ELECTRICAL PERMITS		ALL ELEC
Use Groups R-3 & R-4		
new construction or complete rewire	per dwelling unit	90.00
repairs & alterations	per dwelling unit	44.00
All Use Groups EXCEPT R-3 & R-4		
Outlets, Fixtures, Fractional HP Motors (separate fee required for each)	1-20	40.00
	1-100	70.00
	each addl. 100 add	50.00
Panel boards, sub-panels, disconnects, controllers (each service panel, sub-panel, etc. counted separately)	up to 100 amps	40.00
	up to 200 amps	50.00
	up to 400 amps	70.00
	up to 800 amps	90.00
	over 800 amps	179.00
Transformers & capacitors – convert to amps and use above fees listed for panel boards		
Protective signaling system (security system only)	each	44.00
Fire Pumps (sealed drawings required for review)	each	44.00
Power Outlets over 30 amps	1-5 outlets	44.00
	each additional	6.00
Motors and Generators (1 HP or larger)	1-5	44.00
	each Additional	6.00
Control Wiring not included with motors listed above	each	44.00
Photovoltaic, wind power, micro hydro systems	each installation	266.00
Non-residential radio, television, microwave antennas (grounding systems only)	each	179.00
For Sign	each sign	50.00
Swimming Pools	each permit	60.00
Holiday Lighting	each	82.00
Final Wiring Certificate	each	6.00
HVAC PERMITS		ALL HVAC
Use Groups R-3 & R-4		
New installations	per dwelling unit	70.00
Replacements (incl. repairs, alterations, etc.)	per dwelling unit	38.00
All Other Use Groups	up to \$1,000 cost	66.00
	each addit. 1,000 to \$1 Mil.	10.00
	each \$1,000 over \$1 Mil.	4.00
SPRINKLER AND FIRE ALARM PERMITS		ALL SPRINK AND FIRE
Sprinkler Permit and Fire Alarm	up to \$1,000 cost	82.00
	each addit. \$1,000 to \$1 Mil.	14.00
	each \$1,000 over \$1 Mil.	6.00

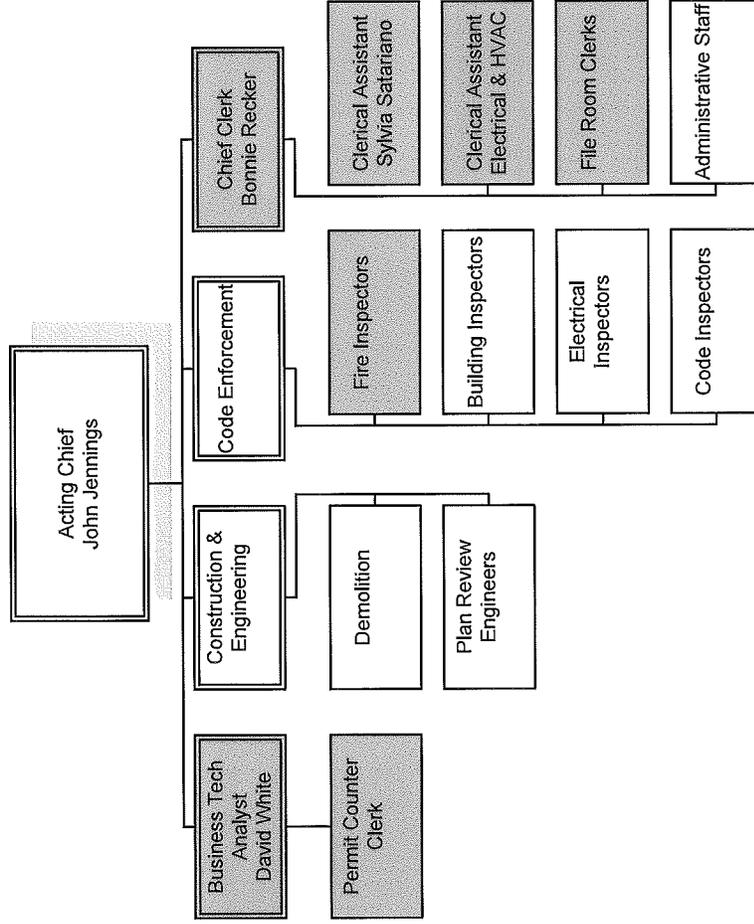
DEMOLITION PERMITS		ALL DEMO
Demolition Permit	up to \$1,000 cost	82.00
	each addit. \$1,000 to \$1 Mil.	14.00
	each \$1,000 over \$1 Mil.	6.00
SIGN PERMITS		ALL SIGN
New Sign	per sq ft	1.72
New Sign-minimum	each permit	50.00
Alteration & Repair of Sign	each permit	60.00
Christmas or seasonal display	annual after 1st year	50.00
Sign Insp.& Maint. Certificate	annual	44.00
Billboard Insp. & Maint. Certificate	annual	64.00
LAND OPERATION PERMITS		ALL LAND
Excavation, fill, up to 1000 cubic yards	each permit	82.00
Each additional 1,000 cu yds or fraction, ADD		14.00
Paving up to 5000 square feet	each permit	82.00
Each additional 1,000 sq ft or fraction, ADD		14.00
Tree Removal (new in 2000)	each permit	82.00
Each additional 2,000 sq ft or fraction, ADD		14.00
Land Reclamation Projects	per year	650.00
Transportation over city streets	each permit	91.00
OTHER PERMIT-RELATED FEES		ALL OTHER
Certificate of Completion	each permit	(no fee)
Plan Fees	per page	3.00
Plan revision after approval	each	20%
Testing, witnessing	each test	400.00
State Education and Training Fee	each permit	4.00
Occupancy Placards		
New	each	40.00
Replacement	each	14.00
Penalty-Working without a permit		
R3 & R4 use groups	each	41.00
All other use groups	each	160.00
OCCUPANCY PERMITS		
Application Fee (DCP)	each permit	25.00
Occupancy Permits (DCP)	each permit	40.00
Temporary Occupancy Permits	each permit	40.00
For major excavating, grading or filling (DCP)	each permit	100.00
APPEALS		
Board of Appeals	per hearing	178.00
Zoning Board of Adjustment		
Residential Variance (DCP)	per hearing	200.00
Commercial Variance (DCP)	per hearing	500.00
Use Variance (DCP)	per hearing	750.00
CERTIFICATES / MISC.		
Zoning Certificate / Historic Status / Violation Report	each	100.00

BUSINESS LICENSES		
Amusement Places		
Less than 500 seats (Annual Schedule)	annual	82.00
More than 500 seats (Annual Schedule)	quarterly	743.00
Daily schedule	per day	42.00
Producers-Monthly	per month	626.00
Bed & Breakfast Establishment		
Small-3 rooms w/ 5 guests or less	annual	170.00
Large-more than 3 rooms or 5 guests	annual	510.00
Carnival-Street Fair	per day	45.00
Junk Dealers	annual	376.00
Late Fees		
Late Fee-Administrative, renewal	each license	90.00
Late Fee-Mechanical Devices (beginning 1996)	per machine	75.00
Mechanical Devices		
Amusement Arcade (6 or more devices, in addt to each	quarterly	800.00
Amusement Devices-gambling type	each	579.00
Amusement Devices-all others	each	314.00
Juke Boxes	each	270.00
Pool Tables	each	315.00
Parking Lots		
	annual, per site	
	minimum	77.00
	addit. per parking space	0.64
Pawnbrokers	annual	722.00
Second Hand Dealers	annual	337.00
Solicitation (Tag Days)	per day-max. 1 per yr.	50.00
Special Events (Parades, assemblies, etc.)	per event	129.00
Towing License (Lot)	annual	141.00
Trade Fairs	per fair	812.00
Transient Merchant	per month	327.00
Vendors & Peddler's License		
Peddler	annual	355.00
Vendor	annual	711.00
Vendor-Sports or Entertainment Facility	annual	711.00
Mobile Vehicle Vendor	annual	711.00
Stationary Vehicle Vendor	annual	1426.00
Additional Employee	annual	93.00
Ticket Reseller		
	quarterly	253.00
	annual	631.00

TRADE LICENSES		ALL TRADE
Electricians		
initial	per year	360.00
renewal	per year	270.00
General Contractors	per year	90.00
HVAC Contractors		
initial	per year	360.00
renewal	per year	270.00
Sign Contractors		
initial	per year	360.00
renewal	per year	270.00
Stationary Engineers		
initial and renewal (after 3/28/01)	per year	90.00
Welders	per year	90.00

Bureau of Building Inspection

Abbreviated Organization Chart



Note: This organization chart is an abbreviated version depicting only those positions involved in the financial processes of BBI. Highlighted positions are those that receive, process or have direct access to payments.