



**Agenda Item C.3**  
**PUBLIC HEARING**  
**Meeting Date: November 18, 2008**

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**TO:** Mayor and Councilmembers  
**FROM:** Daniel Singer, City Manager  
**CONTACT:** Tina Rivera, Finance Director  
**SUBJECT:** Cost Allocation and User Fee Studies

**RECOMMENDATION:**

- A. Adopt Resolution No. 08-\_\_ entitled "A Resolution of the City Council of the City of Goleta, California, Approving and Adopting the 2008 Cost Allocation Plan; and
- B. Adopt Resolution No. 08-\_\_ entitled "A Resolution of the City Council of the City of Goleta, California, Approving and Adopting the 2008 User Fees and Charges.

**BACKGROUND:**

Upon incorporation, the City adopted the County of Santa Barbara's user fees and rates. Various other fees were established by the Council soon after incorporation and have not been adjusted since.

According to the Mitigation Fee Act (California Government Code Section 66000et seq), public agencies can impose fees for government services when, 1) the individual's decision to use the service is voluntary, and 2) the fees charged to an individual user are reasonably related to the level of service rendered and the cost of providing that service.

On September 18, 2006, the City Council awarded a contract to Willdan Financial Services ("WFS"), formerly known as MuniFinancial, for Cost Allocation and User Fee studies. Since that time staff has presented study findings to the City Council in study sessions and public meetings held on June 24, September 2, and October 7, 2007. City staff and representatives of Willdan Financial Services ("WFS") included an overview of the fee study methodology and calculations to familiarize City Council with the study.

Once familiar with the study, Council was presented the resulting full cost recovery fees and was then asked to direct staff on what level of cost recovery to pursue. In order to assist Council with their decision, the full cost recovery fees were compared to the existing City fees (with the exception of new fees) as well as to the fees of the City and County of Santa Barbara.

In the third and final workshop, Council instructed staff to pursue a full cost recovery model for all fees with the exception of fees that were deemed to be of public benefit.

Staff has been working with WFS in compiling the information to complete these studies, the purpose of which is to determine the actual costs of the services rendered by the City that benefit individual users.

## **DISCUSSION:**

At this time, the Council is being presented with the results of both a cost allocation study and user fee study for purposes of adoption or further direction. The reports presented have been modified to include Council direction previously provided on these matters.

### **Cost Allocation Study**

The primary objective of a cost allocation study is to determine the appropriate allocation of costs from central City services to all other departments. It is prudent to allocate costs from the central services departments, such as Finance, General Government and Administrative Services because these departments provide vital services and support to those operational departments directly serving the community and various end-users.

The methodology used in this study is approved by the Federal Office of Management and Budget, which has approved five methods for allocating indirect costs. Of those five methods, the Step Down method, which was used in this study, is believed to be the most accurate and equitable.

Briefly stated, the allocation method works by taking the central services department budgets for FY 08-09 and:

1. Determining what portion of the budget is eligible for allocation (for example 20% of Council expenses are not allocable as they are ceremonial in nature, neither are the grants to other agencies).
2. Basing amounts on applicable criteria (agenda frequency, number of employees, department budget) allocated to arrive at a total allocation per department figure.
3. Redistributing the total allocation to only the operating departments (Planning, Community Services, Neighborhood Services, Police, and RDA).

The establishment of a cost allocation system will allow the City to accurately charge overhead costs to outside agencies, special funds, grants, and user fees.

### **User Fee Study**

A user fee is a payment made by an individual for a requested service that primarily benefits that individual. The primary objective of this User Fee Study is to determine the full cost to the City for providing services, although the establishment of the actual fee structure is a policy matter made by the City Council.

## **Attachment 1**

# **City of Goleta Cost Allocation Plan**

CITY OF GOLETA

COST ALLOCATION PLAN

NOVEMBER 6, 2008

*FINAL REPORT*



*Corporate Office*

27368 Via Industria  
Suite 110  
Temecula, CA 92590  
Tel: (951) 587-3500  
Tel: (800) 755-MUNI (6864)  
Fax: (951) 587-3510

*Office Locations*

Anaheim, CA  
Lancaster, CA  
Oakland, CA

Orlando, FL  
Sacramento, CA  
Seattle, WA

[www.willdan.com](http://www.willdan.com)

## TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>INTRODUCTION.....</b>	<b>2</b>
<b>METHODOLOGY .....</b>	<b>2</b>
<b>COST ALLOCATION ANALYSIS .....</b>	<b>3</b>
<b>CITY COUNCIL .....</b>	<b>4</b>
<i>Table 1: City Council Budget and Allocation Summary .....</i>	<i>4</i>
<i>Table 2: Total Allocable City Council Budget .....</i>	<i>5</i>
<b>CITY MANAGER .....</b>	<b>6</b>
<i>Table 3: City Manager Budget and Allocation Summary.....</i>	<i>6</i>
<i>Table 4: Total Allocable City Manager Budget.....</i>	<i>7</i>
<b>CITY CLERK.....</b>	<b>8</b>
<i>Table 5: City Clerk Budget and Allocation Summary.....</i>	<i>8</i>
<i>Table 6: Total Allocable City Clerk Budget.....</i>	<i>9</i>
<b>CITY ATTORNEY .....</b>	<b>10</b>
<i>Table 7: City Attorney Budget and Allocation Summary.....</i>	<i>10</i>
<i>Table 8: Total Allocable City Attorney Budget.....</i>	<i>11</i>
<b>ADMINISTRATIVE SERVICES.....</b>	<b>12</b>
<i>Table 9: Administrative Services Budget and Allocation Summary.....</i>	<i>12</i>
<i>Table 10: Total Allocable Administrative Services Budget .....</i>	<i>13</i>
<b>FINANCE .....</b>	<b>14</b>
<i>Table 11: Finance Budget and Allocation Summary.....</i>	<i>14</i>
<i>Table 12: Total Allocable Finance Budget.....</i>	<i>15</i>
<b>ALLOCATION OF CENTRAL SERVICE DEPARTMENT EXPENDITURES .....</b>	<b>16</b>
<i>Table 13: Total Indirect Cost Summary.....</i>	<i>17</i>

## *Executive Summary*

This cost allocation plan summarizes a comprehensive analysis completed for the City of Goleta, California (“the City”) to determine the appropriate allocation of costs from City central services departments to all other departments. The primary objective is to allocate costs from departments generally known as central services departments because they provide services and support to operational departments and cost centers that conduct the operations necessary to serve the community.

To ensure that all costs associated with the provision of central services are appropriately allocated to the respective operational departments, we have analyzed and identified all central service expenditures and determined which are allocable to operational departments as indirect costs, otherwise known as overhead.

Additionally, this report describes the methodology used for distributing costs associated with the operation of each of the central services expenditures, as allocated to each of the operating departments, for cost recovery.

Table 13 summarizes the allowable central services expenditures, as allocated to each of the operating departments, for cost recovery.

## *Introduction*

In the early 1970's, the cost allocation plan concept was introduced to many government agencies by identifying the indirect costs related to providing services, and allocating them to direct cost programs in a fair and equitable manner. Since then, local governments have found that through this process, city departments that are supported substantially by other departments can be allocated their fair share of the City's overhead costs, and that service fees, or user fees can more accurately reflect the total costs involved in providing services to the public.

City governments have administrative and general management departments and related cost centers. Central services departments provide services to operating departments and cost centers. These operating departments provide services directly to the community. A City may allocate a portion of the costs of the central services departments to the operating departments to more accurately represent the costs of the operating departments and to permit a more accurate calculation of fees charged by the operating departments.

The purpose of this study is twofold: first, to determine the allocable portions of costs from the central services departments to the operating departments, and second, to provide user fees with the appropriate overhead costs to determine the actual cost of services. To accomplish this, this report should be used as a supplement to the comprehensive user fee study.

## *Methodology*

The methodology used in the Cost Allocation Plan is based on the methods of the federal Office of Management and Budget (OMB). OMB Circular A-87 describes five different methods for allocating indirect costs. The double step down method, chosen for this study, is considered the most accurate and equitable method described in Circular A-87. The double step down method utilizes two steps to allocate indirect costs. In the first step, central services department expenditures are identified and allocated as indirect costs to both central services departments and operating departments. The second step allocates indirect costs from the central services departments to the operating departments.

## COST ALLOCATION ANALYSIS

There are six (6) departments that comprise the City's Central Services Departments. These are: City Council, City Manager, City Clerk, City Attorney, Administrative Services, and Finance. Costs from these Central Services Departments are distributed to Operating Departments to ensure that the City of Goleta is maximizing the recovery of general fund indirect costs from its various chargeable funds.

Indirect costs are not always identifiable with a specific operating program, but are incurred for a joint purpose that benefits more than one cost objective in the City. Common examples include finance, procurement, human resources and utility costs, and others such as postage and telephones that are sometimes budgeted in non-departmental accounts and utilize allowance costs (similar to depreciation schedules for capital assets).

The following is a description of each of the central service departments, a description of the methodology used in allocating indirect costs to operating departments, and a table for each central services department showing the methodology utilized in allocating indirect costs to operating departments.



## City Council

The primary responsibility of the City Council is to determine the best use of allocation of the City's financial and human resources by providing policy direction and enacting municipal legislation. But in addition to legislative and policy decisions, the City Council deals with a number of administrative functions such as serving in a quasi-judicial role on certain administrative appeals and directing the administration of its policy decisions through the City Manager for delegation to appropriate City staff. Due to this, we estimate that 80% of the City Council's budget is allocable to the operating departments, while the remaining 20% is not allocable.

Of the eighty percent allocable, we have determined that forty percent (40%) should be allocated to operating departments based upon the frequency with which each operating department has items listed on City Council agendas. To determine this frequency, a survey was conducted on a random sampling of eight City Council agendas selected from each of the past four quarters to determine the number of times each department had matters on the agenda. We believe that the remaining forty percent (40%) should be allocated based upon the number of Full-Time Equivalent (FTE) employees assigned to each department. Lastly, the 20% of the budget that is not allocable is considered to be time that the City Council spends on ceremonial duties that is reasonably subsidized by the General Fund.

**Table 1: City Council Budget and Allocation Summary**

Table 1 below summarizes the Total Department Budget, Total Allocable Funds, and provides a Percent Allocation Detail for the distribution of allocable funds.

<b>Sources of Funds:</b> <sup>1,2</sup>	
General Fund	\$ 148,048
<b>Total Department Budget</b>	<b>\$ 148,048</b>
<b>Uses of Funds:</b> <sup>1</sup>	
Personnel Cost	\$ 52,748
Operations Expenses	95,300
<b>Total Department Budget</b>	<b>\$ 148,048</b>
<b>Allocable Funds:</b>	
General Fund	\$ 148,048
<b>Total</b>	<b>\$ 148,048</b>
<b>Percent Allocation Detail:</b>	
20.0% Unallocable	\$ (29,610)
40.0% Agenda Frequency	59,219
40.0% Total FTE	59,219
<b>Total Allocable</b>	<b>\$ 118,438</b>

<sup>1</sup> From City of Goleta Fiscal Year 2008-09 Budget.

<sup>2</sup> Excludes support to other agencies

**Table 2: Total Allocable City Council Budget**

Table 2 below provides an account of how the total allocable amount of the City Council budget should be distributed to each Operating Department.

Dept. No.	Departments	Agenda Frequency <sup>1</sup>	Dept. % <sup>2</sup>	Allocation <sup>3</sup>	Total FTE <sup>4</sup>	Dept. % <sup>5</sup>	Allocation <sup>6</sup>	Total Allocation <sup>7</sup>
<b>Central Services Departments</b>								
1100	City Council	2	2.99%	\$ 1,768	-	0.00%	\$ -	1,768
1200	City Manager	22	32.81%	19,445	3.75	8.00%	4,740	24,185
1300	City Clerk	-	0.00%	-	2.00	4.27%	2,528	2,528
1400	City Attorney	6	8.96%	5,303	-	0.00%	-	5,303
2100	Administrative Services	6	8.96%	5,303	3.00	6.40%	3,792	9,095
3100	Finance	-	0.00%	-	4.00	8.51%	5,056	5,056
<b>Operating Departments</b>								
4100	Planning & Environmental Serv.	10	14.93%	8,839	13.50	28.82%	17,064	25,903
5100	Community Services	9	13.43%	7,955	15.00	32.02%	18,960	26,915
6100	Neighborhood Services	5	7.46%	4,419	1.60	3.42%	2,022	6,442
7100	Police	4	5.97%	3,535	1.60	3.42%	2,022	5,558
	RDA	3	4.48%	2,652	2.40	5.12%	3,034	5,685
<b>Total<sup>8</sup></b>		<b>67</b>	<b>100%</b>	<b>\$ 59,219</b>	<b>46.85</b>	<b>100%</b>	<b>\$ 59,219</b>	<b>\$ 118,438</b>

<sup>1</sup> Allocation based on the frequency that a City department has agenda items listed on City Council agendas. Departmental totals derived from a survey of eight City of Colton City Council agendas from February 21, 2006 through December 18, 2006.

<sup>2</sup> Percentage derived by dividing the number of departmental items on agendas by the total number of agenda items from City Council agenda survey.

<sup>3</sup> Dollar amount allocable to each City department based upon agenda frequency data.

<sup>4</sup> Number of Full-Time Equivalent ("FTE") employees in each Department based upon data received from the City.

<sup>5</sup> Percentage derived by dividing the total number of FTE employees in each Department by the total number of FTE positions.

<sup>6</sup> Dollar amount of City Council budget allocated to each department based upon the number of FTE employees in each department.

<sup>7</sup> Allocable portion of total City's FY 2008-2009 City Council budget expenditures distributed to other departments.

<sup>8</sup> Total City Council budget allocable to City departments.

## City Manager

The Office of the City Manager is responsible for the implementation of City Council policy by directing and coordinating the operations of the City and providing leadership and direction to the City departments in the administration of their operations. The City Manager is the Chief Executive Officer and is responsible for providing direct support to the City Council in developing and executing policy. The City Manager is responsible for managing the day-to-day operations of the City.

One hundred percent (100%) of the City Manager's budget is reasonably allocated among other departments based on the City Council agenda frequency and the number of Full-Time Equivalent (FTE) employees in each department.

### Table 3: City Manager Budget and Allocation Summary

Table 3 below summarizes the Total Department Budget, Total Allocable Funds, and provides a Percent Allocation Detail for the distribution of allocable funds.

<b>Sources of Funds:</b> <sup>1</sup>	
General Fund	\$ 572,274
<b>Total Department Budget</b>	<b>\$ 572,274</b>
<b>Uses of Funds:</b> <sup>1</sup>	
Personnel Cost	\$ 493,474
Operations Expenses	78,800
<b>Total Department Budget</b>	<b>\$ 572,274</b>
<b>Allocable Funds:</b>	
General Fund	\$ 572,274
<b>Total</b>	<b>\$ 572,274</b>
<b>Percent Allocation Detail:</b>	
50.0% Agenda Frequency	\$ 286,137
50.0% Total FTE	286,137
<b>Total Allocable</b>	<b>\$ 572,274</b>

<sup>1</sup> From City of Goleta Fiscal Year 2008-09 Budget.

**Table 4: Total Allocable City Manager Budget**

Table 4 below provides an account of how the total allocable amount of the City Manager budget should be distributed to each Operating Department.

Dept. No.	Departments	Agenda Frequency <sup>1</sup>	Dept. % <sup>2</sup>	Allocation <sup>3</sup>	Total FTE <sup>4</sup>	Dept. % <sup>5</sup>	Allocation <sup>6</sup>	Total Allocation <sup>7</sup>
<b>Central Services Departments</b>								
1100	City Council	2	2.99%	\$ 8,541	-	0.00%	\$ -	\$ 8,541
1200	City Manager	22	32.84%	93,955	3.75	8.00%	22,903	116,859
1300	City Clerk	-	0.00%	-	2.00	4.27%	12,215	12,215
1400	City Attorney	6	8.96%	25,624	-	0.00%	-	25,624
2100	Administrative Services	6	8.96%	25,624	3.00	6.40%	18,323	43,947
3100	Finance	-	0.00%	-	4.00	8.54%	24,430	24,430
<b>Operating Departments</b>								
4100	Planning & Environmental Serv.	10	14.93%	42,707	13.50	28.82%	82,451	125,158
5100	Community Services	9	13.43%	38,436	15.00	32.02%	91,613	130,049
6000	Neighborhood Services	5	7.46%	21,354	1.60	3.42%	9,772	31,126
7100	Police	4	5.97%	17,083	1.60	3.42%	9,772	26,855
	RDA	3	4.48%	12,812	2.40	5.12%	14,658	27,470
<b>Total<sup>8</sup></b>		67	100%	\$ 286,137	46.85	100%	\$ 286,137	\$ 572,274

<sup>1</sup> Allocation based on the frequency that a City department has agenda items listed on City Council agendas. Departmental totals derived from a survey of eight City of Goleta City Council agendas from February 21, 2006 through December 18, 2006.

<sup>2</sup> Percentage derived by dividing the number of departmental items on agendas by the total number of agenda items from City Council agenda survey.

<sup>3</sup> Dollar amount allocable to each City department based upon agenda frequency data.

<sup>4</sup> Number of Full-Time Equivalent ("FTE") employees in each department based upon data received from the City.

<sup>5</sup> Percentage derived by dividing the total number of FTE employees in each Department by the total number of FTE positions.

<sup>6</sup> Dollar amount of City Manager budget allocated to each department based upon the number of FTE employees in each department.

<sup>7</sup> Allocable portion of total City's FY 2008-2009 City Manager budget expenditures distributed to other departments.

<sup>8</sup> Total City Manager budget allocable to City departments.

## City Clerk

The City Clerk's office works with the City Council, City Manager, Department Directors, and the Public. The department is responsible for overseeing the preparation of the agenda and minutes for the City Council and Redevelopment Agency, processing documents to carry out the legislative actions of the City Council, preserving official City records, responding to public record requests, and administering the City's General Municipal Elections.

One hundred percent (100%) of the City Clerk's budget is reasonably allocated among other departments based on the City Council agenda frequency and the number of Full-Time Equivalent (FTE) employees in each department as summarized in Table 5 and shown in Table 6.

**Table 5: City Clerk Budget and Allocation Summary**

Table 5 below summarizes the Total Department Budget, Total Allocable Funds, and provides a Percent Allocation Detail for the distribution of allocable funds.

<b>Sources of Funds:</b> <sup>1</sup>	
General Fund	\$ 269,521
<b>Total Department Budget</b>	<b>\$ 269,521</b>
<b>Uses of Funds:</b> <sup>1</sup>	
Personnel Cost	\$ 237,021
Operations Expenses	32,500
<b>Total Department Budget</b>	<b>\$ 269,521</b>
<b>Allocable Funds:</b>	
General Fund	\$ 269,521
<b>Total</b>	<b>\$ 269,521</b>
<b>Percent Allocation Detail:</b>	
50.0% Agenda Frequency	\$ 134,761
50.0% Total FTE	134,761
<b>Total Allocable</b>	<b>\$ 269,521</b>

<sup>1</sup> From City of Goleta Fiscal Year 2008-09 Budget.

**Table 6: Total Allocable City Clerk Budget**

Table 6 below provides an account of how the total allocable amount of the City Clerk's budget should be distributed to each Operating Department.

Dept. No.	Departments	Agenda Frequency <sup>1</sup>	Dept. % <sup>2</sup>	Allocation <sup>3</sup>	Total FTE <sup>4</sup>	Dept. % <sup>5</sup>	Allocation <sup>6</sup>	Total Allocation <sup>7</sup>
<b>Central Services Departments</b>								
1100	City Council	2	2.99%	\$ 4,023	-	0.00%	\$ -	4,023
1200	City Manager	22	32.84%	44,250	3.75	8.00%	10,787	55,036
1300	City Clerk	-	0.00%	-	2.00	4.27%	5,753	5,753
1400	City Attorney	6	8.96%	12,068	-	0.00%	-	12,068
2100	Administrative Services	6	8.96%	12,068	3.00	6.40%	8,629	20,697
3100	Finance	-	0.00%	-	4.00	8.54%	11,506	11,506
<b>Operating Departments</b>								
4100	Planning & Environmental Serv.	10	14.93%	20,114	13.50	28.82%	38,832	58,945
5100	Community Services	9	13.43%	18,102	15.00	32.02%	43,146	61,249
6100	Neighborhood Services	5	7.46%	10,057	1.60	3.42%	4,602	14,659
7100	Police	4	5.97%	8,045	1.60	3.42%	4,602	12,648
	RDA	3	4.48%	6,034	2.40	5.12%	6,903	12,937
<b>Total <sup>8</sup></b>		<b>67</b>	<b>100%</b>	<b>\$ 134,761</b>	<b>46.85</b>	<b>100%</b>	<b>\$ 134,761</b>	<b>\$ 269,521</b>

<sup>1</sup> Allocation based on the frequency that a City department has agenda items listed on City Council agendas. Departmental totals derived from a survey of eight City of Upland City Council agendas from February 21, 2006 through December 18, 2006.

<sup>2</sup> Percentage derived by dividing the number of departmental items on agendas by the total number of agenda items from City Council agenda survey.

<sup>3</sup> Dollar amount allocable to each City department based upon agenda frequency data.

<sup>4</sup> Number of Full-Time Equivalent ("FTE") employees in each department based upon data received from the City.

<sup>5</sup> Percentage derived by dividing the total number of FTE employees in each Department by the total number of FTE positions.

<sup>6</sup> Dollar amount of City Clerk's budget allocated to each department based upon the number of FTE employees in each department.

<sup>7</sup> Allocable portion of total City's FY 2008-2009 Community Promotion budget expenditures distributed to other departments.

<sup>8</sup> Total City Clerk budget allocable to City departments.

## City Attorney

The City Attorney is responsible for advising City Council regarding ordinances, resolutions, and contracts before the Council. The Office also provides legal advice to city departments and other agencies, boards and committees, as well as drafting ordinances, contracts, resolutions, and agreements. The City Attorney's office represents the City in litigation matters and prosecutes violators of City laws.

As the City Attorney provides services that relate to all aspect of government business, one hundred percent (100%) is reasonably allocated among other departments based upon their percentage of the total City budget and the number of Full-Time Equivalent (FTE) employees in each department as summarized in Table 7 and shown in Table 8.

### Table 7: City Attorney Budget and Allocation Summary

Table 7 below summarizes the Total Department Budget, Total Allocable Funds, and provides a Percent Allocation Detail for the distribution of allocable funds.

<b>Sources of Funds:</b> <sup>1</sup>	
General Fund	\$ 560,000
<b>Total Department Budget</b>	<b>\$ 560,000</b>
<b>Uses of Funds:</b> <sup>1</sup>	
Operations Expenses	\$ 560,000
<b>Total Department Budget</b>	<b>\$ 560,000</b>
<b>Allocable Funds:</b>	
General Fund	\$ 560,000
<b>Total</b>	<b>\$ 560,000</b>
<b>Percent Allocation Detail:</b>	
50.0% Total Dept. Budget	\$ 280,000
50.0% Total FTE	\$ 280,000
<b>Total Allocable</b>	<b>\$ 560,000</b>

<sup>1</sup> From City of Goleta Fiscal Year 2008-09 Budget.

**Table 8: Total Allocable City Attorney Budget**

Table 8 below provides an account of how the total allocable amount of the City Attorney's budget should be distributed to each Operating Department.

Dept. No.	Departments	Total Dept.				Total FTE	Dept. % Allocation	Total Allocation <sup>1</sup>
		Budget <sup>1</sup>	Dept. % <sup>2</sup>	Allocation <sup>3</sup>	Allocation			
<b>Central Services Departments</b>								
1100	City Council	\$ 148,048	0.68%	\$ 1,912	0	0.00%	\$ 1,912	
1200	City Manager	572,274	2.64%	7,391	3.75	8.00%	29,803	
1300	City Clerk	269,521	1.24%	3,481	2	4.27%	15,434	
1400	City Attorney	560,000	2.58%	7,233	0	0.00%	7,233	
2100	Administrative Services	1,812,497	8.36%	23,410	3	6.40%	41,340	
3100	Finance	498,507	2.30%	6,439	4	8.54%	30,345	
<b>Operating Departments</b>								
4100	Planning & Environmental Serv.	2,003,434	9.24%	25,876	13.5	28.82%	106,559	
5100	Community Services	6,194,759	28.58%	80,011	15	32.02%	169,658	
6100	Neighborhood Services	409,153	1.89%	5,285	1.6	3.42%	14,847	
7100	Police	6,202,754	28.61%	80,114	1.6	3.42%	89,676	
	RD.A	3,007,833	13.87%	38,849	2.4	5.12%	53,192	
<b>Total<sup>5</sup></b>		<b>\$ 21,678,780</b>	<b>100%</b>	<b>\$ 280,000</b>	<b>46.85</b>	<b>100%</b>	<b>\$ 280,000</b>	

<sup>1</sup> Allocation based on the total dollar amount of each departmental budget.

<sup>2</sup> Percentage derived by dividing the total departmental budget by the total City budget.

<sup>3</sup> Dollar amount allocable to each City department based upon total dollar amount of each departmental budget.

<sup>4</sup> Allocable portion of total City's FY 2008-09 City Attorney's budget expenditures distributed to other departments.

<sup>5</sup> Total City Attorney's budget allocable to City departments.



## Administrative Services

The Administrative Services Department provides overall support to the organization. The department's areas of responsibility include: Administrative Services/Employee Relations, Human Resources, Support Services, Risk Management and Library Services.

The Administrative Services Department is comprised of Human Resources, Risk Management, Information and Communication Systems.

- Human Resources is responsible for administration of the City's classification and compensation plan, employee recruitment and selection, employee benefits, employee training and development, employee relations, equal opportunity requirements, and administration of personnel policies.
- Risk Management provides for the protection of the City's assets through risk identification, avoidance, and resolution; and evaluation of public liability insurance, safety, and loss prevention activities and programs.
- Information and Communication Systems is responsible for maintenance of the City's computer network, City website, and telephone system.

### Table 9: Administrative Services Budget and Allocation Summary

Table 9 below summarizes the Total Department Budget, Total Allocable Funds, and provides a Percent Allocation Detail for the distribution of allocable funds.

<b>Sources of Funds:</b> <sup>1</sup>	
General Fund	\$ 1,594,383
Library Assessment Fund	\$ 218,114
<b>Total Department Budget</b>	<b>\$ 1,812,497</b>
<b>Uses of Funds:</b> <sup>1</sup>	
Personnel Cost	\$ 365,288
Operations Expenses	1,447,209
<b>Total Department Budget</b>	<b>\$ 1,812,497</b>
<b>Allocable Funds:</b>	
General Fund	\$ 1,594,383
<b>Total</b>	<b>\$ 1,594,383</b>
<b>Percent Allocation Detail:</b>	
33.3% Total Depr. Budget	\$ 531,461
33.3% Total FTE	531,461
33.3% Agenda Frequency	531,461
<b>Total Allocable</b>	<b>\$ 1,594,383</b>

<sup>1</sup> From City of Goleta Fiscal Year 2008-09 Budget.

**Table 10: Total Allocable Administrative Services Budget**

Table 10 below provides an account of how the total allocable amount of the Administrative Services budget should be distributed to each Operating Department.

Depart. No.	Departments	Total Dept. Budget <sup>1</sup>	Dept. % <sup>2</sup>	Allocation <sup>3</sup>	Total FTE <sup>4</sup>	Dept. % <sup>5</sup>	Allocation <sup>6</sup>	Agenda Frequency <sup>7</sup>	Dept. % <sup>8</sup>	Allocation <sup>9</sup>	Total Allocation <sup>10</sup>
<b>Central Services Departments</b>											
100	City Council	\$ 148,048	0.68%	\$ 3,629	-	0.00%	\$ -	2.00	2.99%	\$ 15,865	\$ 19,494
120	City Manager	572,274	2.64%	14,029	3.75	8.00%	42,540	22.00	32.84%	174,510	231,079
130	City Clerk	269,521	1.24%	6,607	2.00	4.27%	22,688	-	0.00%	-	29,295
140	City Attorney	560,000	2.58%	13,729	-	0.00%	-	6.00	8.96%	47,594	61,322
200	Administrative Services	1,812,497	8.36%	44,434	3.00	6.40%	34,032	6.00	8.96%	47,594	126,059
300	Finance	498,507	2.30%	12,221	4.00	8.54%	45,376	-	0.00%	-	57,597
<b>Operating Departments</b>											
400	Planning & Environmental Serv.	2,003,434	9.24%	49,115	13.50	28.82%	153,142	10.00	14.93%	79,323	281,580
500	Community Services	6,194,759	28.58%	151,866	15.00	32.02%	170,158	9.00	13.43%	71,390	393,415
600	Neighborhood Services	409,153	1.89%	10,030	1.60	3.42%	18,150	5.00	7.46%	39,661	67,812
700	Police	6,202,754	28.61%	152,062	1.60	3.42%	18,150	4.00	5.97%	31,729	201,941
	RDA	3,007,833	13.87%	73,738	2.40	5.12%	27,225	3.00	4.48%	23,797	124,760
<b>Total<sup>11</sup></b>		\$ 21,678,780	100%	\$ 531,461	46.85	100%	\$ 531,461	67.00	100%	\$ 531,461	\$ 1,594,383

<sup>1</sup> Allocation based on the total dollar amount of each departmental budget.

<sup>2</sup> Percentage derived by dividing the total departmental budget by the total City budget.

<sup>3</sup> Dollar amount allocable to each City department based upon total dollar amount of each departmental budget.

<sup>4</sup> Number of Full-Time Equivalent ("FTE") employees in each department based upon data received from the City.

<sup>5</sup> Percentage derived by dividing the total number of FTE employees in each Department by the total number of FTE positions.

<sup>6</sup> Dollar amount of Administrative Services budget allocated to each department based upon the number of FTE employees in each department.

<sup>7</sup> Allocation based on the frequency that a City department has agenda items listed on City Council agendas. Departmental totals derived from a survey of eight City of Goleen City Council agendas from February 21, 2006 through December 18, 2006.

<sup>8</sup> Percentage derived by dividing the number of departmental items on agendas by the total number of agenda items from City Council agenda survey.

<sup>9</sup> Dollar amount allocable to each City department based upon agenda frequency data.

<sup>10</sup> Allocable portion of total City's FY 2008-2009 Administrative Services budget expenditures distributed to other departments.

<sup>11</sup> Total Administrative Services budget allocable to City departments.

## Finance

The Finance Department is responsible for the establishment and maintenance of an effective financial accounting system, which accurately reflects the financial operations of the City and offers a framework for financial planning and analysis. It also oversees and handles the investment program of the City. The primary goal is providing accurate, reliable and timely financial information using professional standards to the City Council, City Manager, City departments and outside requests.

To provide for a fair and reasonable allocation of the Finance Department budget to operating departments, we have assumed that the costs are proportionately divided between all aspects of government business. Similarly as the City Attorney, one hundred percent of the Finance budget is reasonably allocated among other departments based upon their percentage of the total City budget and the number of Full-Time Equivalent (FTE) employees in each department as summarized in Table 11 and shown in Table 12.

### Table 11: Finance Budget and Allocation Summary

Table 11 below summarizes the Total Department Budget, Total Allocable Funds, and provides a Percent Allocation Detail for the distribution of allocable funds.

<b>Sources of Funds:</b> <sup>1</sup>		
General Fund	\$	498,507
<b>Total Department Budget</b>	<b>\$</b>	<b>498,507</b>
<b>Uses of Funds:</b> <sup>1</sup>		
Personnel Cost	\$	441,007
Operations Expenses		57,500
<b>Total Department Budget</b>	<b>\$</b>	<b>498,507</b>
<b>Allocable Funds:</b>		
General Fund	\$	498,507
<b>Total</b>	<b>\$</b>	<b>498,507</b>
<b>Percent Allocation Detail:</b>		
50.0% Total Dept. Budget	\$	249,254
50.0% Total FTE	\$	249,254
<b>Total Allocable</b>	<b>\$</b>	<b>498,507</b>

<sup>1</sup> From City of Goleta Fiscal Year 2008-09 Budget.

**Table 12: Total Allocable Finance Budget**

Table 12 below provides an account of how the total allocable amount of the Finance Department budget should be distributed to each operating department.

Dept. No.	Departments	Total Dept.				Total FTE	Dept. %	Allocation	Total Allocation <sup>4</sup>
		Budget <sup>1</sup>	Dept. % <sup>2</sup>	Allocation <sup>3</sup>	Allocation				
<b>Central Services Departments</b>									
1100	City Council	\$ 148,048	0.68%	\$ 1,702	0	0.00%	\$ -	\$ 1,702	
1200	City Manager	572,274	2.64%	6,580	3.75	8.00%	19,951	26,531	
1300	City Clerk	269,521	1.24%	3,099	2	4.27%	10,640	13,739	
1400	City Attorney	560,000	2.58%	6,439	0	0.00%	-	6,439	
2100	Administrative Services	1,812,497	8.36%	20,839	3	6.40%	15,961	36,800	
3100	Finance	498,507	2.30%	5,732	4	8.54%	21,281	27,013	
<b>Operating Departments</b>									
4100	Planning & Environmental Serv.	2,003,434	9.24%	23,035	13.5	28.82%	71,823	94,858	
5100	Community Services	6,194,759	28.58%	71,225	15	32.02%	79,804	151,028	
6100	Neighborhood Services	409,153	1.89%	4,704	1.6	3.42%	8,512	13,217	
7100	Police	6,202,754	28.61%	71,317	1.6	3.42%	8,512	79,829	
	RDA	3,007,833	13.87%	34,583	2.4	5.12%	12,769	47,351	
<b>Total<sup>5</sup></b>		\$ 21,678,780	100%	\$ 249,254	46.85	100%	\$ 249,254	\$ 498,507	

<sup>1</sup> Allocation based on the total dollar amount of each departmental budget.

<sup>2</sup> Percentage derived by dividing the total departmental budget by the total City budget.

<sup>3</sup> Dollar amount allocable to each City department based upon total dollar amount of each departmental budget.

<sup>4</sup> Allocable portion of total City's FY 2008-09 Finance budget expenditures distributed to other departments.

<sup>5</sup> Total Finance budget allocable to City departments.

## *Allocation of Central Service Department Expenditures*

The second step of a Full-Cost Allocation plan is known as the 'close out' step. This step allocates the indirect costs from the central services departments to all central services departments and on to the operating departments. Once the 'close out' step has been completed, all central services costs will have been passed on to operating departments.

Table 13 on the following page summarizes this process by calculating the total indirect costs for the central services departments, subtracting them out, and then allocating them to the operating departments. The footnotes in Table 13 describe how this process is accomplished.

**Table 13: Total Indirect Cost Summary**

Depart. No.	Departments	City Council	City Manager	City Clerk	City Attorney	Administrative Services	Finance	First Step		Second Step	Final
								Direct Depts Only	Re-distribution to Operating Departments		
	<b>Central Services Departments (I)</b>	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)
1100	City Council	\$ 1,768	\$ 8,541	\$ 4,023	\$ 1,912	\$ 19,494	\$ 1,702	\$ 57,440	\$ (37,440)	\$ -	
1200	City Manager	24,185	116,859	55,036	29,803	231,079	26,531	483,493	(483,493)	-	
1300	City Clerk	2,528	12,215	5,753	15,434	29,295	13,739	78,965	(78,965)	-	
1400	City Attorney	5,303	25,624	12,068	7,233	61,322	6,439	117,989	(117,989)	-	
2100	Administrative Services	9,095	43,947	20,697	41,340	126,059	36,800	277,938	(277,938)	-	
3100	Finance	5,056	24,430	11,506	30,345	57,597	27,013	155,946	(155,946)	-	
	<b>Subtotal</b>	<b>\$ 47,935</b>	<b>\$ 231,616</b>	<b>\$ 109,083</b>	<b>\$ 126,007</b>	<b>\$ 524,845</b>	<b>\$ 112,224</b>	<b>\$ 1,151,770</b>	<b>\$ (1,151,770)</b>	<b>\$ -</b>	
	<b>Operating Departments (II)</b>										
4100	Planning & Environmental Serv.	25,203	125,158	58,945	106,559	281,580	94,858	693,003	324,285	1,017,289	
5100	Community Services	26,915	130,049	61,249	169,658	393,415	151,028	932,314	436,269	1,368,583	
6100	Neighborhood Services	6,442	31,126	14,659	14,847	67,842	13,217	148,132	69,317	217,449	
7100	Police	5,538	26,855	12,648	89,676	201,941	79,829	416,507	194,901	611,408	
	RDA	5,685	27,470	12,937	53,192	124,760	47,351	271,397	126,998	398,394	
	<b>Subtotal</b>	<b>\$ 70,503</b>	<b>\$ 340,658</b>	<b>\$ 160,438</b>	<b>\$ 433,933</b>	<b>\$ 1,069,538</b>	<b>\$ 386,283</b>	<b>\$ 2,461,553</b>	<b>\$ 1,151,770</b>	<b>\$ 3,613,123</b>	
	<b>Total</b>	<b>\$ 118,438</b>	<b>\$ 572,274</b>	<b>\$ 269,521</b>	<b>\$ 560,000</b>	<b>\$ 1,594,383</b>	<b>\$ 498,507</b>	<b>\$ 3,613,123</b>	<b>\$ -</b>	<b>\$ 3,613,123</b>	

(1) Central Service Departments are identified as providing some or all of their services directly to City departments.

(2) The distribution of specific City Council costs to City department from Table 2.

(3) The distribution of specific City Manager costs to City department from Table 4.

(4) The distribution of specific City Clerk costs to City department from Table 6.

(5) The distribution of specific City Attorney costs to City department from Table 8.

(6) The distribution of specific Administrative Services costs to City department from Table 10.

(7) The distribution of specific Finance costs to City department from Table 12.

(8) The sum of allocations from a Central Service Department to City departments.

(9) The Second Step takes the subtotal allocation from the Central Services Departments of \$1,151,770 and redistributes it to the Operating Departments based on their percent of the allocation in the First Step.

(10) The Total Allocation is the total amount which can be allocated to Operating Departments as an overhead charge for services rendered.

(11) Departments that provide services directly to the public and receive some or all of their overhead support from Central Services Departments.

**Attachment 2**  
**City of Goleta User Fee Study**

CITY OF GOLETA

USER FEE STUDY

NOVEMBER 6, 2008

*FINAL REPORT*



*Corporate Office*

27368 Via Industria  
Suite 110  
Temecula, CA 92590  
Tel: (951) 587-3500  
Tel: (800) 755-MUNI (6864)  
Fax: (951) 587-3510

*Office Locations*

Anaheim, CA  
Lancaster, CA  
Oakland, CA

Orlando, FL  
Sacramento, CA  
Seattle, WA

[www.willdan.com](http://www.willdan.com)



# TABLE OF CONTENTS

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TABLE OF CONTENTS .....	ii
LIST OF TABLES .....	iii
EXECUTIVE SUMMARY.....	1
INTRODUCTION .....	2
POLICY CONSIDERATIONS .....	2
METHODOLOGY .....	3
DATA COLLECTION .....	3
COMPOSITION OF REPORT.....	4
FB HOURLY RATE.....	4
TIME & MATERIALS SURVEY .....	4
CHAPTER 1: FINANCE AND ADMINISTRATION .....	6
DESCRIPTION OF SERVICES.....	6
ANALYSIS AND RECOMMENDATIONS .....	6
CHAPTER 2: PLANNING .....	9
DESCRIPTION OF SERVICES.....	9
ANALYSIS AND RECOMMENDATIONS .....	9
CHAPTER 3: COMMUNITY SERVICES .....	14
DESCRIPTION OF SERVICES.....	14
ANALYSIS AND RECOMMENDATIONS .....	14
APPENDIX A: COMPREHENSIVE USER FEES SCHEDULE .....	18
APPENDIX B: FEES COMPARISON .....	23

## LIST OF TABLES

---

Table 1.1: Finance and Administration - Full Cost Recovery Fee Summary .....	7
Table 1.2: Finance and Administration - FB Hourly Rate Summary .....	8
Table 2.1: Planning - Full Cost Recovery Fee Summary .....	10
Table 2.2: Planning - FB Hourly Rate Summary .....	13
Table 3.1: Community Services Department - Full Cost Recovery Fee Summary .....	15
Table 3.2: Community Services Department - FB Hourly Rate Summary .....	17
Table A1: Comprehensive Fees Schedule .....	19
Table B1: Finance - Common Fee Comparison .....	24
Table B2: Planning - Common Fee Comparison .....	25
Table B3: Community Services Department - Common Fee Comparison .....	26

## EXECUTIVE SUMMARY

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As local governments deal with increased fiscal limitations in California, service fees, or user fees have become an important source of revenue. A user fee is a payment made by an individual for a requested service provided by a local government that primarily benefits that individual.

The City of Goleta (“City”) can impose fees under the authority granted by California Government Code §§66000 et. seq. (“Code”) and is required by the Code to hold at least one public hearing as part of a regularly scheduled City Council meeting to allow for public comment on its proposed fees. The Code also requires that the City Council adopt approved fees by either ordinance or resolution, and any fees in excess of the estimated total cost of rendering the related services must be approved by a popular vote of two-thirds of those electors voting on the issue.

The total cost of each service included in this analysis is based on the fully burdened (“FB”) hourly rates that were determined for City personnel directly involved in providing a service. The FB hourly rates not only include personnel salary and benefits but also departmental overhead costs (operation costs and administration personnel costs), and central services costs. The FB hourly rates are then multiplied by the average estimated number of hours, or portion thereof, by position, needed to complete each service. The result is the total cost to the City for providing a service. The total cost is also referred to as the full cost recovery fee throughout this report.

After the full cost recovery fees were calculated they were then reviewed thoroughly with City staff. The fees were then presented to City Council over three City Council workshops. City staff and representatives of Willdan Financial Services (“WFS”) began the study sessions by presenting an overview of the fee study methodology and calculations to familiarize City Council with the study.

Once familiar with the study, Council was then presented the resulting full cost recovery fees and asked to direct staff on what level of cost recovery to pursue. In order to assist Council with their decision, the full cost recovery fees were compared to the existing City fees (with the exception of new fees) as well as to the fees of the City and County of Santa Barbara.

In the third and final workshop, Council instructed staff to pursue full cost recovery for all fees with the exception of fees that were deemed to be of public benefit. Council directed that the following fees or versions thereof be set at an amount lower than the full cost recovery amount:

- Photocopies
- Appeals
- Planner Consult
- Emergency Permits
- Park Reservations
- On Street Trash Bins
- Special Events

## INTRODUCTION

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According to the *Mitigation Fee Act*, public agencies can impose fees for government services when 1) the individual's decision to use the service is voluntary and 2) the fees charged to an individual user are reasonably related to the level of service rendered and the cost of providing that service.

Fees in California are required to conform to the statutory requirements of the California Constitution, the Act, and the California Code of Regulations. According to the Act and subsequent court rulings, fees may not exceed the reasonable cost of providing the service for which they are collected unless the excess fee is approved by a two-thirds vote of the electorate.

The City expressed an interest to determine whether the current fee schedule accurately reflects the actual costs associated with providing fee-related services and if its General Fund is subsidizing many services that benefit users. To address these issues, the City has requested an update of its fee schedule that consists of an analysis of fee amounts to assure that support costs are included in service costs. As a part of the update, this study reviews current fees for services and identifies the full cost recovery fee or the total cost associated with delivering each service.

## POLICY CONSIDERATIONS

Economists and government practitioners in California advocate the use of fees to finance the actual costs of certain public services that primarily benefit users. Fees are imposed because they recover costs associated with the provision of specific services benefiting the user, thereby reducing the use of General Fund monies for such purposes.

Increasingly, local governments not only want to collect the full cost of staff labor associated with processing and administering services that benefit users, but also wish to recover support costs. Support costs are those costs relating to a local government's central service departments that are properly allocable to the effective functioning of the local government's operating departments. Appropriate support costs are generally derived from a local government's Cost Allocation Plan. For the purpose of this study, Willdan Financial prepared a Cost Allocation Plan for the City, which is used in conjunction with this User Fee Study.

As labor effort and costs associated with the provision of services fluctuate over time, a significant element in the development of any fee schedule is that it be adopted with the flexibility to remain current. A fee schedule that is flexible and easy to use will assist the City in its effort to ensure that fees are based on current and reasonable costs for providing services. As a result, it is recommended that the City include an annual inflation factor in the resolution adopting the fee schedule that allows the Council, by resolution, to annually increase or decrease the fees based upon published information such as the *Consumer Price Index (CPI)* or the *Employee Cost Index for State and Local Government Employees, Total Compensation* as released by the U.S. Department of Labor's Bureau of Labor Statistics.

Shortly after January 1 of each calendar year, the City should consider determining the percentage change in the selected adjustment factor and applying the resulting increase or decrease to the fee schedule by adopting the change through Council resolutions. Fees set by federal or state law are exempt from such adjustment. It is recommended that the City perform this internal review annually with a comprehensive review of services and fees performed every three to five years.

## METHODOLOGY

The methods of analyses for calculating fees that have been used in this report are the:

- *Case Study Method:* This approach estimates the actual labor and material costs associated with providing a unit of service to a single user. Costs are estimated based upon interviews with City staff regarding the time typically spent on tasks, a review of available records, and a time and materials analysis.
- *Time and Materials Analysis:* The time and materials analysis involves charging a fee based on actual costs, including staff time, material costs and outside contractor costs, if applicable. Use of the time and materials analysis is suitable when City staff time requirements vary dramatically for a service, or for special projects where the time and cost requirements are not easy to identify at the project's outset. Further, the use of the time and materials analysis method is effective in instances when a staff member from one department assists on an application, service or permit for another department on an as-needed basis. To use the time and materials analysis for any of the services provided, the City may want to consider adopting the following policy or a similar one approved by the City Attorney:

*Concurrent with the submittal of an application, the project applicant shall pay deposit amounts (when specified) and enter into an agreement to fully reimburse the City for processing costs. The City shall not be required to perform any work on the application prior to receipt of the deposit and execution of the agreement. The agreement shall also include a provision for amendments to the agreement and scope of work to cover work that was unforeseen or substantially exceeded time and materials estimates.*

## DATA COLLECTION

This report identifies three cost layers that, when combined, constitute the FB cost of a service. For the purpose of this study, the cost layers are defined as: direct labor, including salary and benefits, departmental overhead costs, and City central services overhead. These layers are described as follows:

- *Direct Labor.* The salary and benefits cost of staff hours spent directly on fee-related services as shown on the FB Hourly Rate tables
- *Departmental Overhead.* A proportional allocation of departmental overhead costs, including operation costs such as supplies and materials and costs associated with departmental management staff spent on supervising other staff, to the fully burdened hourly rate as shown on the FB Hourly Rate tables
- *Central Services Overhead.* These costs, detailed in the Cost Allocation Plan, represent services provided by those central service departments whose primary function is to support other City departments.

Finally, data collection included a thorough review of relevant City documentation, such as the City General Fund budget, the City's current fee schedules, and City correspondence related to fee services.

## COMPOSITION OF REPORT

---

The services and fees for each department are addressed separately in chapters 1 through 3 of this report. The materials included in each chapter consist of a description of the services provided by the department, an analysis of the actual costs of each service, and a summary of the study's findings for each department.

Included in each chapter is the Full Cost Recovery Fee table exhibiting:

- A list of services provided by the department.
- The result of time and materials survey conducted for each department and completed by City staff. The purpose of the time and material survey is to determine how long it takes City staff to render each service.
- The actual cost in terms of staff time and materials to provide each service. This is the result of multiplying each position's FB hourly rate by the estimated number of hours each position spent to render a service, then summing the products. This represents the actual cost in term of staff time and materials of providing a service. This actual cost or total cost is also referred to as the full cost recovery fee.
- The City's current fee being charged for each service.

Also included in each chapter is the FB Hourly Rate table, illustrating the FB hourly rates of the positions included in the study.

## FB HOURLY RATE

The FB Hourly Rate table lists the FB hourly rate for each position directly involved in providing the services included in the fee schedule for each department. FB hourly rates include the direct annual salaries and benefits costs of each position, the allocations of departmental overhead costs (operation costs and administration personnel costs), and the allocations of central services overhead costs based on the position's proportional share of departmental personnel costs. These tables are included in each chapter.

## TIME & MATERIALS SURVEY

Determining the amount of time each employee spends on assisting in the provision of the services listed on the fee schedule is essential to identify the total cost of providing each service. Further, in providing these services, a number of employees may become involved in various aspects of the process, spending anywhere from a few minutes to several hours on the service.

Identification of these time elements relative to a particular service is most readily determined through the completion of a time and materials survey. The "time" portion of the survey reflects the average estimated time each department staff position spends on a given service. The "materials" portion of this survey refers to the costs of materials spent by the department and is contained within the departmental overhead allocation in the FB hourly rates. The result of multiplying the FB hourly rates by the time spent by each position reflects the actual costs of time and materials of providing a service.

A time and materials survey provides department management with an opportunity to assess the time requirements for each service by position and record that information onto a spreadsheet that is used to develop the Full Cost Recovery Fee tables. The table shows the amount of time, listed in minutes for each employee, spent in providing a specific service to the user. The table also shows the actual costs (staff time and materials) of providing each service resulting from multiplying each position's FB hourly rate by the time spent on the service and summing all of those results for each service. The actual cost or total cost is also known as the full cost recovery fee as shown in the Full Cost Recovery Fee tables and represents how much it costs the City to render a service.

## CHAPTER 1 : FINANCE AND ADMINISTRATION

---

### DESCRIPTION OF SERVICES

The Finance and Administration program is responsible for the financial system, general accounting, payroll, accounts payable, budget preparation, debt administration, annual audits, and financial reporting. It provides coordination and direction of the financial operation of the City. This includes directing, monitoring, and controlling the establishment and maintenance of an effective financial accounting system, controlling the assets and financial operation of the City and providing a framework for financial planning and analysis to support the operation and management of all City Departments. The Finance Program is also responsible for processing and maintaining records of all financial transactions of the City.

### ANALYSIS AND RECOMMENDATIONS

The Finance Department requested that we analyze fees for the following services:

- Business License Renewals
- Returned Checks
- Duplication of Public Records
- Business Setup

Based on the analysis conducted in this chapter, we conclude the following:

- The Finance and Administration department is not currently charging fees for the services listed above.
- The City can charge a separate photocopy fee for materials not set at maximum limits by State law.  

Photocopy fees are governed by California Public Records Act, (the “CPRA”) which limits the fee charged to “the actual direct cost of duplication” (Government Code Section 6256). The CPRA prohibits incorporation of document retrieval costs into the photocopy fee. Actual photocopy costs fluctuate according to the number of copies requested, thus adversely affecting the validity of any cost/revenue comparison.
- For fees that are regulated by the State laws, it is recommended the City comply with the regulations.

Table 1.1 presents the full cost recovery fee or the total cost to the City’s Finance Department for providing a service; however, it is the City’s decision to determine the fee level, up to 100.00% of the total cost, for each service based on local policy and political considerations.

Table 1.2 lists the FB hourly rate for each position directly involved in providing the services included in the fee schedule for the Finance Department.



**TABLE 1.1: FINANCE AND ADMINISTRATION - FULL COST RECOVERY FEE SUMMARY**

Service/Application	FB Hourly Rate <sup>1</sup>	FB Minute Rate (FB Hourly Rate/60 Minutes)	City Staff		Fully Burdened Rate <sup>2</sup>	Third Party/ Required/ Penalty Fee	Full Cost Recovery Fee (includes 3rd party/required fees) <sup>3</sup>	Current Fee	Subsidy / Overcharge <sup>4</sup>
			Accounting Specialist	Permit Technician - Planning					
Process Returned Checks	\$46.61	\$124.21	\$0.78	\$2.07	\$42.70	\$6.00	\$48.00	\$48.00	100.00%
Duplication of Public Records									
DVD			10	-	\$7.77		\$7.00	New Fee	100.00%
Business License Renewal			20	-	\$15.54		\$15.00	New Fee	100.00%
Business License Setup			30	-	\$23.30		\$23.00	New Fee	100.00%
Duplication of Public Records									
Photocopy - Black and White			5	-	\$3.88		\$3.00	New Fee	100.00%
Photocopy - Color			5	-	\$3.88		\$3.00	New Fee	100.00%
Public Records Request					Actual Costs/no Employee Cost			New Fee	

<sup>1</sup> FB Hourly Rates from Finance - Fully Burdened Rates Table A1 and Planning - Fully Burdened Rates Table A2

<sup>2</sup> Derived by multiplying each position's FB Hourly Rate by the number of minutes spent on each service

<sup>3</sup> Full Cost Recovery Fee represents Total Cost including cost of services and all Third Party costs

<sup>4</sup> Amount by which General Fund currently subsidizes/overcharges the service.

TABLE 1.2: - FINANCE AND ADMINISTRATION - FB HOURLY RATES SUMMARY

Total Operating Budget <sup>1</sup>	\$ 499,567
Personnel Costs <sup>2</sup>	417,064
<b>Percent to Personnel Costs</b>	
Dept Direct Allocation	
Administrative Personnel Costs <sup>3</sup>	
Operations <sup>4</sup>	57,500
Subtotal	57,500
Central Services Overhead Allocation <sup>5</sup>	0.00%
Total Cost Allocation	474,564

Job Classifications <sup>1</sup>	Annual Salary & Benefits <sup>1</sup>	Number of Personnel	Hourly Salary & Benefit Rates <sup>1</sup>	% of Time Qualified for User Related Fee Work <sup>2</sup>	Annual Salary & Benefits Allocated to User Fees <sup>3</sup>	D	E	F	G	H	I	J	K	L	M
	A		(A/B) Productive Hours	C	(A*C)	(A-E)*C	(100%-E)*C	(A-E)*C	(100%-E)*C	(A-G)	(H/I)*I	(H*Indirect Overhead %)	(H+J)	(Productive Hours*G)	(K/L)
Finance Director	181,420	1	100.79	100%	181,420	0%	100%	0%	100%	181,420	25.012	-	206,432	1,800	114.68
Senior Accountant	88,184	1	48.99	100%	88,184	0%	100%	0%	100%	88,184	12.158	-	100,342	1,800	56.75
Accounting Specialist	147,460	2	40.96	100%	147,460	0%	100%	0%	100%	147,460	20.330	-	167,790	3,600	46.61
<b>Position Total</b>	<b>\$ 417,064</b>				<b>\$ 417,064</b>			<b>\$ -</b>		<b>\$ 417,064</b>	<b>\$ 57,500</b>	<b>\$ -</b>	<b>\$ 474,564</b>		

<sup>1</sup> From City's 2007/08 & 2008/09 Budget Plan. Excludes Capital Costs.  
<sup>2</sup> From City's 2008/09 Salary & Benefits Projections: total employee salary & benefits paid by the Department (Column D Total) less Non-billable Annual Salary & Benefits (Column F Total).  
<sup>3</sup> Hourly Salary & Benefit costs per employee, not including overhead costs.  
<sup>4</sup> Portion of employee salaries and benefits allocation to User Fees determined by multiplying Columns A, C and E.  
<sup>5</sup> Non-billable salary and benefits determined by multiplying Columns A, C and E.  
<sup>6</sup> Billable salary and benefits determined by multiplying Column A and Column G.  
<sup>7</sup> Derived by multiplying Billable Salary & Benefits (Column H) by the Departmental Indirect Labor percentage, which is 13.79%.  
<sup>8</sup> Derived by multiplying the Billable Salary & Benefits (Column H) by the Central Services Overhead percentage, which is 0%.  
<sup>9</sup> Fully Burdened Direct Labor is the sum of Billable Annual Salary & Benefits (Column H), Total Dept Overhead Allocation (Column I), Central Services Overhead Allocation (Column J).  
<sup>10</sup> Hours are derived by 2,080 annual working hours minus an estimated 280 vacation/holiday hours (1,800 hrs) and multiplied by % of time allocated to User Fees less any Non-billable percent.  
<sup>11</sup> Derived by Fully Burdened Direct Labor divided by Productive Hours. Not applicable (N/A) if non-billable percentage (Column E) = 100%.  
<sup>12</sup> Indirect Departmental personnel overhead costs not directly impacted by the user fees. Derived from Column F "Non-billable Annual Salary & Benefits."  
<sup>13</sup> Allocation determined from the Central Services Allocation Calculation.  
<sup>14</sup> Department Overhead Allocation Percent determined by dividing total Dept Direct Allocation of \$57,500 by Personnel Costs of \$417,064.  
<sup>15</sup> Central Services Overhead Allocation Percent determined by dividing total Central Services Overhead Allocation of \$0 by Personnel Costs of \$417,064.

## CHAPTER 2: PLANNING

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### DESCRIPTION OF SERVICES

The Planning and Environmental Services Department guides or regulates land uses, development projects, the growth of the community, the preparation of housing programs, as well as the safe construction of buildings and structures. The Department includes four divisions: Current Planning, Advance Planning, Building and Safety, and Planning Commission/Design Review Board. Functions and services include public information and application assistance at the Permit & Design Center, land use project review and permitting, subdivision review, design review, environmental review, administration of the General Plan/Costal Land use Plan, administration of the Zoning Code, plan check of building applications, issuance of building and grading permits, inspections, issuance of occupancy permits, and permit compliance review.

### ANALYSIS AND RECOMMENDATIONS

The Planning Department requested that we analyze fees for all planning services including but not limited to the following:

- Conditional Use Permits
- Development Permits and Plans
- Land Use Permits
- Tentative and Final Maps
- Lot Line Adjustments
- Hearing Related Charges
- Various Other Fees

Based on our analysis, we conclude the following:

- For service that requires a wide range of staff time and to be completed by different staff each time, it is more reasonable for the City to charge actual costs of delivering the service or to calculate fee based on the FB hourly rate of staff who rendered the service.
- For fees that are regulated by the State laws, it is recommended the City comply with the regulations.

Table 2.1 presents the full cost recovery fee or the total cost to the City's Planning Department for providing a service; however, it is the City's decision to determine the fee level, up to 100.00% of the total cost, for each service based on local policy and political considerations.

Table 2.2 lists the FB hourly rate for each position directly involved in providing the services included in the fee schedule for the Planning Department.

**TABLE 2.1: PLANNING - FULL COST RECOVERY FEE SUMMARY**

Service/Application	City Staff				Fully Burdened Rate	Third Party/ Required/ Penalty Fee	Full Cost Recovery Fee / Proposed Deposit (includes 3rd party/required fees) <sup>3</sup>	Current Fee		Subsidy / Overcharge <sup>4</sup>			
	Principal City Engineer	Planner - Blended	Planning Technician	Administrative Assist				Fee	Notes	Fee	Notes	Subsidy	Subsidy%
	FB Hourly Rate <sup>1</sup>							Fee	Notes	Fee / Deposit	Notes		
	\$158.44	\$136.79	\$124.21	\$104.95									
	FB Minute Rate (FB Hourly Rate/60 Minutes)	\$2.64	\$2.28	\$2.07	\$1.75								
	Amount of Time Each Staff Member Spends on Each Service in Minutes												
1 Alcoholic Beverage Control Affidavit			45		\$102.59		\$102.00	\$100.00		Subsidy: \$2.00	1.96%		
2 Appeals - Minor								\$200.00					
3 Appeals - Major	4,800				\$12,675.51		\$12,675.00	\$200.00		Subsidy: \$12,475.00	98.42%		
4 Coastal Development Permit (Local)							\$0.00		permit				
5 Coastal Development Permit (Local) w/ hearing							\$600.00	Actual Cost Deposit	\$600.00	Actual Cost Deposit			
6 Certificate of Compliance							\$1,000.00	Actual Cost Deposit	\$1,000.00	Actual Cost Deposit			
7 Conditional Certificate of Compliance							\$3,520.00	Actual Cost Deposit	\$3,520.00	Actual Cost Deposit			
8 Conditional Use Permit - Major							\$3,020.00	Actual Cost Deposit	\$3,020.00	Actual Cost Deposit			
9 Conditional Use Permit - Minor							\$1,520.00	Actual Cost Deposit	\$1,520.00	Actual Cost Deposit			
10 Conditional Use Permit Amendment - Director Review							\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit			
11 Conditional Use Permit Compliance Review							\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit			
12 Design Review Board	284				\$750.76		\$750.00	\$395.00		Subsidy: \$355.00	47.33%		
13 Design Review Board Revised Final	210				\$554.55		\$554.00	\$100.00		Subsidy: \$454.00	81.95%		
14 Determination of Similar Use							\$2,020.00	Actual Cost Deposit	\$2,020.00	Actual Cost Deposit			
15 Development Plan							\$5,020.00	Actual Cost Deposit	\$5,020.00	Actual Cost Deposit			
16 Development Plan - Revised							\$4,020.00	Actual Cost Deposit	\$4,020.00	Actual Cost Deposit			
17 Development Plan - Amendment							\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit			
18 Development Plan - As Built							\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit			
19 Development Plan - Director							\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit			
20 Emergency Permit - Major	660				\$1,742.83		\$1,742.00	\$1,200.00		Subsidy: \$542.00	31.11%		
21 Emergency Permit - Minor								\$95.00					
22 Exemption Fee (if research required)	45				\$118.83		\$118.00	\$95.00		Subsidy: \$23.00	19.49%		
									Current fees, if any, as required by State and Co.				
23 Fish and Game Filing Fees							\$10,000.00	Actual Cost Deposit	\$10,000.00	Actual Cost Deposit			
24 General Plan Amendment							\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit			
25 Govt. Code Consistency Determination (65402)													
26 LAND USE PERMITS													
27 Residential Structures													
28 New Residence			720		\$1,490.50		\$1,490.00	\$600.00		Subsidy: \$890.00	59.73%		
29 Accessory Structures			270		\$558.94		\$558.00	\$280.00		Subsidy: \$278.00	49.82%		
30 Additions to Buildings			720		\$1,490.50		\$1,490.00	\$380.00		Subsidy: \$1,110.00	74.50%		
31 Minor Alteration - e.g. fireplace, deck, balcony			150		\$310.52		\$310.00	\$255.00		Subsidy: \$55.00	17.74%		
32 Fences and Walls (Over Permitted Height)			180		\$372.63		\$372.00	\$205.00		Subsidy: \$167.00	44.89%		
33 Pools and Spas			240		\$496.83		\$496.00	\$205.00		Subsidy: \$291.00	58.67%		
34 Patio Cover			210		\$434.73		\$434.00	\$205.00		Subsidy: \$229.00	52.76%		
35 Guest Houses/ Pool Houses/ Artist studios			540		\$1,117.88		\$1,117.00	\$380.00		Subsidy: \$737.00	65.98%		
36 COMMERCIAL/INDUSTRIAL													
37 Minor Alterations		480			\$1,094.29		\$1,094.00	\$255.00		Subsidy: \$839.00	76.69%		
38 New or Addition to Existing Structure		660			\$1,504.65		\$1,504.00	\$805.00		Subsidy: \$699.00	46.48%		
39 Monument Sign Structure			210		\$434.73		\$434.00	\$255.00		Subsidy: \$179.00	41.24%		
40 LAND USE PERMIT (OTHER)													
41 Change of Use		180			\$410.36		\$410.00	\$280.00		Subsidy: \$130.00	31.71%		
42 Community Care Facility		900			\$2,051.79		\$2,051.00	\$280.00		Subsidy: \$1,771.00	86.35%		
43 Demolition			40		\$496.83		\$496.00	\$505.00		Overcharge: \$9.00	-1.81%		
44 Grading		450			\$1,188.33		\$1,188.00	\$290.00		Subsidy: \$898.00	75.59%		
45 Stockpile Permit		450			\$1,188.33		\$1,188.00	\$290.00		Subsidy: \$898.00	75.59%		
46 Temporary Use Permit			270		\$558.94		\$558.00	\$280.00		Subsidy: \$278.00	49.82%		
47 Trailers			420		\$669.46		\$669.00	\$455.00		Subsidy: \$414.00	47.64%		

	City Staff				Fully Burdened Rate <sup>2</sup>	Third Party/ Required/ Penalty Fee	Full Cost Recovery Fee / Proposed Deposit (includes 3rd party/required fees) <sup>3</sup>	Current Fee	Subsidy / Overcharge <sup>4</sup>
	Principal City Engineer	Planner - Blended	Planning Technician	Administrative Assist					
	FB Hourly Rate <sup>1</sup>								
	\$158.44	\$136.79	\$124.21	\$104.95					
	\$2.64	\$2.28	\$2.07	\$1.75					
48 Tree Bush Removal / ESHA / Coastal Zone	360				\$950.66	\$950.00	\$455.00	Subsidy: \$495.00 52.11%	
49 Land Use Permit Clearance (following major discretionary permit)						\$1,520.00 Actual Cost Deposit	\$1,520.00 Actual Cost Deposit		
50 Land Use Permit Extension	150				\$396.11	\$396.00	\$150.00	Subsidy: \$246.00 62.12%	
51 Land Use Permit Revision	150				\$396.11	\$396.00	\$150.00	Subsidy: \$246.00	
52 Lot Line Adjustment						\$2,520.00 Actual Cost Deposit	\$2,520.00 Actual Cost Deposit		
53 Lot Line Adjustment Clearance						\$1,520.00 Actual Cost Deposit	\$1,520.00 Actual Cost Deposit		
54 Lot Line Adjustment Modification (Prior to recordation)						\$1,020.00 Actual Cost Deposit	\$1,020.00 Actual Cost Deposit		
55 Map Clearance w/ conditions (TPM)						\$1,520.00 Actual Cost Deposit	\$1,520.00 Actual Cost Deposit		
56 Map Clearance w/ conditions (TM)						\$2,520.00 Actual Cost Deposit	\$2,520.00 Actual Cost Deposit		
57 Map Clearance w/ no conditions						\$255.00 Actual Cost Deposit	\$255.00 Actual Cost Deposit		
58 Modification						\$2,020.00 Actual Cost Deposit	\$2,020.00 Actual Cost Deposit		
59 Oil and Gas Production/ Exploration Plans						\$2,500.00 Actual Cost Deposit	\$2,500.00 Actual Cost Deposit		
60 Parcel Map Waiver						\$2,520.00 Actual Cost Deposit	\$2,520.00 Actual Cost Deposit		
61 Permit Compliance						\$2,000.00 Actual Cost Deposit	\$2,000.00 Actual Cost Deposit		
							Set (Actual Cost Deposit for Large Cases)		
62 Planner Consult - Minor (2 hrs)	300				\$792.22	\$792.00	\$190.00	Subsidy: \$602.00 76.01%	
63 Planner Consult - Major (see Deposit Fees)						\$1,000.00 Actual Cost Deposit	\$1,000.00 Actual Cost Deposit		
						TBD by Planning and Environmental Services	TBD by Planning and Environmental Services		
64 Projects for which there is no appropriate category						\$190.00 Actual Cost Deposit	\$190.00 Actual Costs Deposit		
65 Planner Consult - Major						\$2,520.00 Actual Cost Deposit	\$2,520.00 Actual Costs Deposit		
66 Recorded Map Modification						\$10,000.00 Actual Cost Deposit	\$10,000.00 Actual Costs Deposit		
67 Rezone						\$2,376.00	\$1,105.00	Subsidy: \$1,271.00 53.49%	
68 Road Naming - Naming or Renaming Existing Road	900				\$2,376.66	\$1,742.88	\$905.00	Subsidy: \$837.00 48.05%	
69 Road Naming - New Road	660				\$1,742.88	\$558.00	\$155.00	Subsidy: \$403.00 72.22%	
70 Sign Certificate of Conformance (sign permit)			270		\$558.94	\$558.00	\$155.00	No subsidy / overcharge 0.00%	
71 Sign Plan - overall for shopping center or large developments	576				\$1,520.53	\$1,520.00	\$1,520.00		
72 Specific Plan						\$5,020.00 Actual Cost Deposit	\$5,020.00 Actual Costs Deposit		
73 Substantial Conformity Determination									
74 Residential			300		\$621.04	\$621.00	\$400.00	Subsidy: \$221.00 35.59%	
75 Commercial/ Industrial	720				\$1,901.33	\$1,901.00	\$1,220.00	Subsidy: \$681.00 35.82%	
76 Tentative Parcel Map						\$2,520.00 Actual Cost Deposit	\$2,520.00 Actual Costs Deposit		
77 Tentative Tract Map						\$4,020.00 Actual Cost Deposit	\$4,020.00 Actual Costs Deposit		
78 Tentative Map Modification (prior to recordation)						\$1,520.00 Actual Cost Deposit	\$1,520.00 Actual Costs Deposit		
						50% of original permit Actual Cost Deposit	50% of original permit Actual Cost Deposit		
79 Time Extension (discretionary permit)						50% of original permit Set Fee	50% of original permit Set Fee	subsidy / overcharge #DIV/0!	
80 Time Extension (ministerial permit)						\$0.00	\$2,520.00 Actual Costs Deposit		
81 Variance					\$434.73	\$434.00	\$190.00	Subsidy: \$244.00 56.22%	
82 Zoning Conformity Determination			210						
83 HEARING RELATED CHARGES									
84 Zoning Administrator	114				\$300.25	\$300.00		New Fee	
85 Planning Commission - Consent	85				\$225.00	\$225.00		New Fee	
86 Planning Commission - Hearing	379				\$1,000.00	\$1,000.00		New Fee	

	City Staff				Fully Burdened Rate <sup>2</sup>	Third Party/ Required/ Penalty Fee	Full Cost Recovery Fee / Proposed Deposit (includes 3rd party/required fees) <sup>3</sup>	Current Fee	Subsidy / Overcharge <sup>4</sup>
	Principal City Engineer	Planner - Blended	Planning Technician	Administrative Assist					
FB Hourly Rate <sup>1</sup>	\$158.44	\$136.79	\$124.21	\$104.95					
FB Minute Rate (FB Hourly Rate/60 Minutes)	\$2.64	\$2.28	\$2.07	\$1.75					
87 City Council - Consent	85				\$225.00		\$225.00	New Fee	87
88 City Council - Hearing	379				\$1,000.00		\$1,000.00	New Fee	88
89 Continuance (Applicant Requested)	57				\$150.26		\$150.00	New Fee	89
90 Environmental Hearing	171				\$450.24		\$450.00	New Fee	90
91 Hearing Secretary							\$0.00 Actual Cost	New Fee	91
92 Permit Compliance/Revocation Hearing - Zoning Administrator	114				\$300.25		\$300.00	New Fee	92
93 Permit Compliance/Revocation Hearing - Planning Commission	379				\$1,000.00		\$1,000.00	New Fee	93
94 Special Planning Commission Hearing	379				\$1,000.00		\$1,000.00	New Fee	94
95 Special City Council Hearing	379				\$1,000.00		\$1,000.00	New Fee	95
96 Zoning Ordinance Amendment							\$0.00 Actual Cost Deposit	New Fee	96
97 <b>OTHER NON-SALARY CHARGES</b>									97
98 Environmental Notice w/o Hearing (i.e. Draft MND; Addendum)							\$200.00 Actual Cost Deposit	New Fee	98
99 Director Decision							\$200.00 Actual Cost Deposit	New Fee	99
100 Display Ad in Newspaper							Actual Cost	New Fee	100
101 Legal Notices							Actual Cost	New Fee	101
102 Mailed Notice							Actual Cost	New Fee	102
103 <b>SURCHARGES</b>									103
104 15% on all Contractor Invoices								New Fee	104
105 <b>MISCELLANEOUS</b>									105
106 Photocopies - Black and White					5 \$8.75		\$8.00	New Fee	106
107 Photocopies - Color					5 \$8.75		\$8.00	New Fee	107
108 Public Records Request							Actual Costs	New Fee	108
109 APN Page					5 \$8.75		\$8.00	New Fee	109
110 Microfiche Copies							Actual Cost	New Fee	110
111 Hearing Tapes							Actual Cost	New Fee	111
112 Maps							Actual Cost	New Fee	112
113 <b>BUILDING AND SAFETY</b>									113
114 Appeal Hearing							\$300.00 Actual Cost Deposit	New Fee	114
115 Recurring Compliance Inspections (as per conditions of approval)							Actual Cost Per Hr.	New Fee	115
116 Recurring Maintenance Inspections (required by law: tanks, compressors)							Actual Cost Per Hr.	New Fee	116
117 Annexation Request							Actual Cost Deposit	New Fee	117
118 DMV License Sign Off (Wholesale, Retail)							Actual Cost Deposit	New Fee	118
119 Specific Plan Amendment							Actual Cost Deposit	New Fee	119

<sup>1</sup> FB Hourly Rates from Planning - Fully Burdened Rates Table A2

<sup>2</sup> Derived by multiplying each position's FB Hourly Rate by the number of minutes spent on each service

<sup>3</sup> Full Cost Recovery Fee represents Total Cost including cost of services and all Third Party costs

<sup>4</sup> Amount by which General Fund currently subsidizes/overcharges the service.

TABLE 2.2: PLANNING - FB HOURLY RATES SUMMARY

Total Operating Budget <sup>1</sup>	\$ 2,003,434
Personnel Costs <sup>2</sup>	1,192,060
Percent to Personnel Costs	
Dept Direct Allocation	61.91% <sup>13</sup>
Administrative Personnel Costs <sup>3</sup>	351,164
Operations <sup>4</sup>	306,900
Subtotal	738,064
Central Services Overhead Allocation	\$1,014,212
Total Cost Allocation	2,944,285

Job Classifications <sup>1</sup>	A	B	C	D	E	F	G	H	I	J	K	L	M
	Annual Salary & Benefits <sup>1</sup>	(A/Producing Hours)	% of Time Qualified for User Related Fee Work	Annual Salary & Benefits Allocated to User Fees <sup>1</sup>	% Non-billable Annual Salary & Benefits to Department Overhead	Non-billable Annual Salary & Benefits to Department Overhead <sup>2</sup>	(100%*E/C)	Billable Annual Salary & Benefits	Total Dept Overhead Allocation <sup>7</sup>	Central Services Overhead Allocation <sup>8</sup>	Fully Burdened Direct Labor <sup>9</sup>	Productive Hours <sup>10</sup>	Fully Burdened Hourly Labor Rates <sup>11</sup>
	(A)	(B)	(C)	(A/C)	(D/E)	(F/E)	(100%*E/C)	(A*G)	(H/I)	(J-I)	(K-I)	(L/G)	(M)
Planning Director	176,680	98.16	33%	58,304	100%	58,304	0%	-	61.91%	85.08%	-	-	N/A
Planning Manager	292,800	162.67	100%	292,800	100%	292,800	0%	-	71.487	98.242	285,199	1,800	158.44
Principal City Engineer	115,470	64.15	100%	115,470	0%	-	100%	115,470	142,874	196,484	570,398	3,600	158.44
Senior Planner	230,940	64.15	100%	230,940	0%	-	100%	230,940	119,900	164,775	478,345	3,600	132.87
Associate Planner	193,670	53.80	100%	193,670	0%	-	100%	193,670	110,942	152,464	442,605	3,600	122.95
Assistant Planner	179,200	49.78	100%	179,200	0%	-	100%	179,200	56,041	77,014	223,575	1,800	124.21
Planning Technician	90,520	50.29	100%	90,520	0%	-	100%	90,520	47,353	65,076	188,917	1,800	104.95
Administrative Assoc	76,488	42.49	100%	76,488	0%	-	100%	76,488	73,313	100,752	292,485	1,800	162.49
Acting Bldg & Safety Manager	118,420	65.79	100%	118,420	0%	-	100%	118,420	56,041	77,014	223,575	1,800	124.21
Permit Technician	90,520	50.29	100%	90,520	0%	-	100%	90,520	59,953	82,392	239,185	1,800	132.88
Senior Planner (limited 1 year term)	96,840	53.80	100%	96,840	0%	-	100%	96,840	738,004	\$ 1,014,212	\$ 2,944,285		
<b>Position Total</b>	<b>\$ 1,661,548</b>			<b>\$ 1,543,172</b>		<b>\$ 351,104</b>		<b>\$ 1,192,068</b>	<b>\$ 738,004</b>	<b>\$ 1,014,212</b>	<b>\$ 2,944,285</b>		

<sup>1</sup> From City's 2007/08 & 2008/09 Budget Plan. Excludes Capital Costs.  
<sup>2</sup> From City's 2008/09 Salary & Benefits Projections; total employee salary & benefits paid by the Department (Column D Total) less Non-billable Annual Salary & Benefits (Column F Total).  
<sup>3</sup> Hourly Salary & Benefit costs per employee; not including overhead costs.  
<sup>4</sup> Portion of employee salaries and benefits allocation to User Fees determined by multiplying Columns A and C.  
<sup>5</sup> Non-billable salary and benefits determined by multiplying Columns A, C and E.  
<sup>6</sup> Billable salary and benefits determined by multiplying Column A and Column G.  
<sup>7</sup> Derived by multiplying Billable Salary & Benefits (Column H) by the Departmental Indirect Labor percentage, which is 61.91%.  
<sup>8</sup> Derived by multiplying the Billable Salary & Benefits (Column H) by the Central Services Overhead percentage, which is 85.08%.  
<sup>9</sup> Fully Burdened Direct Labor is the sum of Billable Annual Salary & Benefits (Column H); Total Dept Overhead Allocation (Column I); Central Services Overhead Allocation (Column J).  
<sup>10</sup> Hours are derived by 2,080 annual working hours minus an estimated 290 vacation/holiday hours (1,800 hrs) and multiplied by % of time allocated to User Fees less any Non-billable percent.  
<sup>11</sup> Derived by Fully Burdened Direct Labor divided by Productive Hours. Not applicable (N/A) if non-billable percentage (Column E) = 100%.  
<sup>12</sup> Indirect Departmental personnel overhead costs not directly impacted by the user fees. Derived from Column F "Non-billable Annual Salary & Benefits."  
<sup>13</sup> Allocation determined from the Central Services Allocation Calculation (Appendix B).  
<sup>14</sup> Department Overhead Allocation Percent determined by dividing total Dept Direct Allocation of \$738,004 by Personnel Costs of \$1,192,068.  
<sup>15</sup> Central Services Overhead Allocation Percent determined by dividing total Central Services Overhead Allocation of \$1,014,212 by Personnel Costs of \$1,192,068.

## CHAPTER 3: COMMUNITY SERVICES

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### DESCRIPTION OF SERVICES

The Community Services Department is comprised of four divisions that oversee eight separate budget programs. The Administration Division includes the Department Director, who provides direction to the other divisions. The Engineering Division oversees engineering design and construction of the street improvement program and land development projects required to construct improvements within the public right of way, land development review, encroachment permits for work within the public right of way and the street lighting and solid waste programs. The Public Works Maintenance Division oversees the City's street and facility maintenance programs. The Parks and Open Space Division oversee the parks and open space program. The Capital Project Division oversees the City's Capital Improvement Program.

### ANALYSIS AND RECOMMENDATIONS

The Community Services Department requested that we analyze fees for all services including but not limited to the following:

- Trenching Fees
- Road Closure Permits Fee
- Special Event Permits Fee
- Encroachment Permits Fee
- Filming Permits Fee
- Traffic Control Plan Review Fee
- Various Other Fees

Based on our analysis, we conclude the following:

- For services that require a wide range of staff time and to be completed by different staff each time, it is more reasonable for the City to charge fees based on the FB Hourly Rate of staff who renders the services.
- For fees that are regulated by the State laws, it is recommended the City comply with the regulations.

Table 3.1 presents the full cost recovery fee or the total cost to the City's Community Services Department for providing a service; however, it is the City's decision to determine the fee level, up to 100.00% of the total cost, for each service based on local policy and political considerations.

Table 3.2 lists the FB hourly rate for each position directly involved in providing the services included in the fee schedule for the Community Services Department, Engineering Division.



**TABLE 3.1: COMMUNITY SERVICES DEPARTMENT - FULL COST RECOVERY FEE SUMMARY**

Service/Application	City Staff								Fully Burdened Rate <sup>2</sup>	Third Party/ Required/ Penalty Fee <sup>3</sup>	Full Cost Recovery Fee (includes 3rd party/required fees) <sup>3</sup>	Current Fee	Subsidy / Overcharge <sup>4</sup>		
	Community Services Director	Management Analyst	Principal Civil Engineer	Project Manager	Assistant Engineer	Public Works Inspector	Public Works Manager	Maintenance Worker II							
	FB Hourly Rate <sup>1</sup>	\$165.58	\$86.22	\$130.59	\$98.90	\$84.06	\$80.68	\$106.07						\$54.46	
FB Minute Rate (FB Hourly Rate/60 Minutes)	\$2.76	\$1.44	\$2.18	\$1.65	\$1.40	\$1.34	\$1.77	\$0.91	Fee	Notes	Fee	Notes	Fee	Notes	Subsidy%
<b>Amount of Time Each Staff Member Spends on Each Service in Minutes</b>															
1 <b>MINIMUM PERMIT FEES*</b>															
2 Residential Driveway			15		45	45				\$156.20			\$156.00	\$65.00	Subsidy: \$91.00 58.33%
3 Commercial Driveway			15		45	60				\$176.37			\$176.00	\$90.00	Subsidy: \$86.00 48.86%
4 Sidewalk (+ \$.50/ft over 50 ft)			15		45	60				\$176.37			\$176.00	\$65.00	Subsidy: \$111.00 63.07%
5 Landscape Work			30		45	60	30			\$262.05			\$262.00	\$65.00	Subsidy: \$197.00 75.19%
6 TV Filming / Photography - Application & Processing - Still	5		45			10				\$123.94		Still	\$123.00	100	Still Subsidy: \$23.00 18.70%
7 TV Filming / Photography - Application & Processing - Motion	15		135			30				\$375.56		Motion	\$375.00	300	Motion Subsidy: \$75.00 20.00%
8 Street use fee for filming and associated parking										\$205.00			\$205.00	205	No subsidy / overcharge 0.00%
9 Filming/Photography on City owned lands													\$200 - \$400	\$200 - \$400	No subsidy / overcharge 0.00%
10 Monitoring												Actual Cost	\$38.00	per hour	
11 Miscellaneous Minor Construction and or use of City Road right of way			15		45	45				\$156.20			\$156.00	\$65.00	Subsidy: \$91.00 58.33%
12 On Street Trash Bins/Rolloffs - 1st month			15			60				\$113.33		1st Month	\$113.00		New Fee Subsidy: \$113.00 100.00%
13 On Street Trash Bins/Rolloffs - subsequent months			8			30				\$56.66		Subsequent months	\$56.00		New Fee
14 Tree Removals/Plantings	15		15		45	45	120			\$409.73			\$409.00		New Fee Subsidy: \$409.00 100.00%
*Permits requiring engineering review, materials testing, or extensive coordinating with other agencies will require an additional fee to equal the costs to the City for the service rendered (\$75 minimum for engineering review)															
16 <b>MINIMUM TRENCH FEE*</b>															
17 1. Within Paved Roadway - Cubic Yards of Excavation														\$85 + \$5 = \$90 (Waive \$5 for Utility Co)	Subsidy: \$87.00 49.15%
18 0-10			15		60	45				\$177.22			\$177.00	\$90.00	
19 10-50			15		60	60				\$197.39			\$197.00	\$90 + \$3/CY over 10 CY	
20 50-250			30		60	60				\$230.03			\$230.00	\$210 + \$2.25/CY over 50 CY	
21 250-500			30		60	90				\$270.37			\$270.00	\$660 + \$2/CY over 250 CY	
22 500-750			45		60	90				\$303.02			\$303.00	\$1,160 + \$1.75/CY over 500 CY	
23 Over 750			60		60	150				\$416.35			\$416.00	\$400 + City's Inspection Costs	
*Permits requiring engineering review, (e.g., drainage facilities, special soil considerations, structural analysis), material testing or extensive coordination with other agencies, will require an additional fee to equal the costs to the City for services rendered (\$75 minimum for engineering review)															
24 2. Outside the Paved Roadway - Cubic Yards of Excavation														\$85 + \$5 = \$90 (Waive \$5 for Utility Co)	Subsidy: \$66.00 42.31%
26 0-15			15		45	45				\$156.20			\$156.00	\$90.00	
27 15-50			15		45	60				\$176.37			\$176.00	\$90 + \$2.5/CY over 15 CY	
28 50-250			15		45	90				\$216.71			\$216.00	\$177.5 + \$1.75/CY over 50 CY	
29 250-500			15		45	90				\$216.71			\$216.00	\$527.5 + \$1.25/CY over 250 CY	
30 500-750			30		45	120				\$289.70			\$289.00	\$840 + \$1/CY over 500 CY	
31 Over 750			45		45	150				\$362.69			\$362.00	\$400 + City's Inspection Costs	
<b>FEES FOR PUBLIC/PRIVATE ROAD IMPROVEMENT PLAN REVIEW AND CONSTRUCTION INSPECTION*</b>															
33 Based on a Percentage of the cost of construction										\$350.00			\$350		
34 Minimum Fee															
35 First \$20,000										8% of cost of construction				8%	Based on a % of cost of construction
36 Next \$30,000										7% of cost of construction				7%	Based on a % of cost of construction
37 Next \$50,000										5% of cost of construction				5%	Based on a % of cost of construction
38 Balance Over \$100,000										3.75% of cost of construction				3.75%	Based on a % of cost of construction
*Permits requiring extensive engineering revisions during the plan review and construction process will require an additional fee to equal the costs to the City for services rendered. Additional fees (according to the adopted Material Testing Fee Schedule.															
39 <b>ROAD CLOSURE PERMIT FEE*</b>															
41 Road Closure are permitted only after all alternatives have been carefully reviewed															
42 Road Closure Permit Fee	15		120		60	60				\$467.31			\$467.00	\$750.00	Overcharge: \$283.00 -60.60%
*Permits for closures that are particularly lengthy or complicated will require an additional fee to equal the costs to the City for services rendered.															
43 <b>SPECIAL EVENT PERMITS*</b>															
45 Each Permit - General use	15		120		45					\$317.72			\$317.00	\$50.00	Subsidy: \$267.00 84.23%
46 Each Permit - Non Profit & School use															

	City Staff								Fully Burdened Rate <sup>2</sup>	Third Party/ Required/ Penalty Fee <sup>3</sup>	Full Cost Recovery Fee (includes 3rd party/required fees) <sup>3</sup>	Current Fee	Subsidy / Overcharge <sup>4</sup>	
	Community Services Director	Management Analyst	Principal Civil Engineer	Project Manager	Assistant Engineer	Public Works Inspector	Public Works Manager	Maintenance Worker II						
FB Hourly Rate <sup>1</sup>	\$165.58	\$86.22	\$130.59	\$98.90	\$84.06	\$80.68	\$106.07	\$54.46						
FB Minute Rate (FB Hourly Rate/60 Minutes)	\$2.76	\$1.44	\$2.18	\$1.65	\$1.40	\$1.34	\$1.77	\$0.91						
*Check to be submitted with permit, except when special arrangement have been made.														
<b>STRIPING FEE SCHEDULE*</b>														
This fee shall be charged when striping by City forces is necessary as a result of work performed under a Road Excavation Permit. The Fee Schedule is based on actual City costs. This fee shall be deposited into a separate fund for Striping (\$50 minimum)														
Dashed Stripe									\$0.15 per LF		\$0.15 per LF			
Solid Stripe									\$0.15 per LF		\$0.15 per LF			
Legend									\$5.50 per SqFt		\$5.50 per SqFt			
*Replacement of these and other traffic control devices by the permitted may be required before City acceptance of the work performed under the permit.														
<b>PAVEMENT CUT RESTORATION FEE</b>														
This fee shall be charged in addition to the fees required above. This fee shall be deposited into a separate fund for restoring pavement cuts.											0.75 per lf w/ a min. of \$75			
Pavement Cut Restoration Fee														
Utility Companies and Special Districts are required to continually maintain in good condition the utility trenches constructed for their utilities, and therefore, shall be exempt from the Pavement Cut Restoration Fee.														
<b>PRIVATE IMPROVEMENT ENCROACHMENTS</b>														
Minor Encroachments			120		240	60			\$678.09		\$678.00	New Fee	Subsidy: \$678.00 100.00%	
Existing improvements pre 2/2/2008											\$1,000.00	Actual Cost Deposit	New Fee	
Existing improvements post 2/2/2008											\$5,000.00	Actual Cost Deposit	New Fee	
<b>TRAFFIC CONTROL PLAN REVIEW</b>														
Minor (over the counter permit)						30	30		\$82.37		\$82.00	New Fee	Subsidy: \$82.00 100.00%	
Major (Requires Traffic Engineer's review)			120		60	45			\$405.75		\$405.00	New Fee	Subsidy: \$405.00 100.00%	
Haul Routes			30		60	60			\$230.03		\$230.00	New Fee	Subsidy: \$230.00 100.00%	
<b>MONITORING WELLS</b>														
Annual Monitoring			60		150	30			\$381.08		\$381.00	New Fee	Subsidy: \$381.00 100.00%	
Installation/Abandonment			15		60	60			\$197.39		\$197.00	New Fee	Subsidy: \$197.00 100.00%	
Annual Utility Permits			30		120				\$233.41		\$233.00	New Fee	Subsidy: \$233.00 100.00%	
Illegal Discharge Mitigation			30		30	120			\$268.69		\$268.00	plus actual testing costs	New Fee	
<b>BUILDING PERMIT OR LAND USE PERMIT</b>														
Building Plan Review														
No Public Works permit issued						30			\$42.03		\$42.00	New Fee		
Minor Projects (1-4 lots or units)			15		60				\$116.71		\$116.00	New Fee		
Major Projects (4 or more lots or units)			60		60				\$214.65		\$214.00	New Fee		
DRC Review			60	60	60				\$313.55		\$313.00	New Fee	Subsidy: \$313.00 100.00%	
											\$0.00	New Fee	No subsidy / overcharge #DIV/0!	
Work Without A Permit											2 times original permit fees due to additional investigation work and research	\$0.00	New Fee	
<b>PARK RESERVATION</b>														
Area 1 - High Demand						150			\$136.14		\$136.00	cleaning deposit of \$150	155	Overcharge: \$19.00 -13.97%
Area 1 - Low Demand						150			\$136.14		\$136.00	cleaning deposit of \$150		
Area 2 - High Demand						150			\$136.14		\$136.00	cleaning deposit of \$150	80	Subsidy: \$56.00 41.18%
Area 2 - Low Demand						150			\$136.14		\$136.00	cleaning deposit of \$150		
Area 3 - High Demand						150			\$136.14		\$136.00	cleaning deposit of \$150	55	Subsidy: \$81.00 59.56%
Area 3 - Low Demand						150			\$136.14		\$136.00	cleaning deposit of \$150		
Bouncer (area 2 and 3 only)									\$20.00		\$20.00	utilities and maintenance	20	No subsidy / overcharge
Other Community Service Assistance											Actual Cost Per Hr.		New Fee	

<sup>1</sup> FB Hourly Rates from Public Works / Building - Fully Burdened Rates Table A3

<sup>2</sup> Derived by multiplying each position's FB Hourly Rate by the number of minutes spent on each service

<sup>3</sup> Full Cost Recovery Fee represents Total Cost including cost of services and all Third Party costs

<sup>4</sup> Amount by which General Fund currently subsidizes/overcharges the service.

TABLE 3.2: COMMUNITY SERVICES DEPARTMENT - FB HOURLY RATES SUMMARY

Total Operating Budget	\$ 6,244,759	
Personnel Costs	1,250,022	
Dept Direct Allocation	Percent to	
Administrative Personnel Costs <sup>1</sup>	45,061	Percent to
Operations	370,960	33.28% <sup>11</sup>
Subtotal	416,021	23.81% <sup>12</sup>
Central Services Overhead Allocation <sup>13</sup>	297,915	
Total Cost Allocation	1,963,938	

Job Classifications <sup>1</sup>	A	B	C	D	E	F	G	H	I	J	K	L	M
	Annual Salary & Benefits <sup>2</sup>	Hourly Salary & Benefit Rates <sup>3</sup>	% of Time Qualified for User Related Fee Work	Annual Salary & Benefits Allocated to User Fees <sup>4</sup>	% Non-billable Annual Salary & Benefits to Department Overhead	Non-billable Salary & Benefits to Department Overhead <sup>5</sup>	% Billable Annual Salary & Benefits	Billable Annual Salary & Benefits <sup>6</sup>	Total Dept Overhead Allocation <sup>7</sup>	Central Services Overhead Allocation <sup>8</sup>	Fully Burdened Direct Labor <sup>9</sup>	Productive Hours <sup>10</sup>	Fully Burdened Hourly Labor Rates <sup>11</sup>
	(A)	(B)	(C)	(A)(C)	(E)	(A)(E)	(100%-E)(C)	(A)(G)	(I)	(H)(J)	(K)	(Productive Hours)(G)	(M)
Community Services, Director	189,730	105.41	25%	47,433	95%	45,061	1%	2,372	789	565	3,725	23	165.58
Management Analyst	98,800	54.89	100%	98,800	0%	-	100%	98,800	32,877	23,523	155,200	1,800	86.22
Principal Civil Engineer	149,640	83.13	100%	149,640	0%	-	100%	149,640	49,795	35,628	235,062	1,800	130.59
Senior Project Manager	118,620	65.90	100%	118,620	0%	-	100%	118,620	39,472	28,242	186,334	1,800	103.52
Project Manager	113,330	62.96	100%	113,330	0%	-	100%	113,330	37,712	26,983	178,025	1,800	98.90
Assistant Engineer	96,320	53.51	100%	96,320	0%	-	100%	96,320	32,052	22,933	151,304	1,800	84.06
Public Works Inspector	92,450	51.36	100%	92,450	0%	-	100%	92,450	30,764	22,011	145,225	1,800	80.68
Public Works Manager	132,370	73.54	100%	132,370	0%	-	100%	132,370	44,048	31,516	207,934	1,800	115.52
Lead Maintenance Worker	69,110	38.39	100%	69,110	0%	-	100%	69,110	22,997	16,454	108,562	1,800	60.31
Maintenance Worker II	122,520	34.03	100%	122,520	0%	-	100%	122,520	40,770	29,171	192,461	3,600	53.46
Public Works Manager	121,540	67.52	100%	121,540	0%	-	100%	121,540	40,444	28,937	190,921	1,800	106.07
Lead Maintenance Worker	70,550	39.19	100%	70,550	0%	-	100%	70,550	23,476	16,797	110,824	1,800	61.57
Maintenance Worker II	62,400	34.67	100%	62,400	0%	-	100%	62,400	20,764	14,857	98,021	1,800	54.46
<b>Position Total</b>	<b>\$ 1,437,380</b>			<b>\$ 1,295,083</b>		<b>\$ 45,061</b>		<b>\$ 1,250,022</b>	<b>\$ 415,961</b>	<b>\$ 297,615</b>	<b>\$ 1,963,938</b>		

<sup>1</sup> From City's 2007/08 & 2008/09 Budget Plan. Excludes Capital Costs.

<sup>2</sup> From City's 2008/09 Salary & Benefits Projections; total employee salary & benefits paid by the Department (Column D Total) less Non-billable Annual Salary & Benefits (Column F Total).

<sup>3</sup> Hourly Salary & Benefit costs per employee, not including overhead costs.

<sup>4</sup> Portion of employee salaries and benefits allocation to User Fees determined by multiplying Columns A and C.

<sup>5</sup> Non-billable salary and benefits determined by multiplying Columns A, C and E.

<sup>6</sup> Billable salary and benefits determined by multiplying Column A and Column G.

<sup>7</sup> Derived by multiplying Billable Salary & Benefits (Column H) by the Departmental Indirect Labor percentage, which is 33.28%.

<sup>8</sup> Derived by multiplying the Billable Salary & Benefits (Column H) by the Central Services Overhead percentage, which is 23.81%.

<sup>9</sup> Fully Burdened Direct Labor is the sum of Billable Annual Salary & Benefits (Column H); Total Dept Overhead Allocation (Column I), Central Services Overhead Allocation (Column J).

<sup>10</sup> Hours are derived by 2,080 annual working hours minus an estimated 280 vacation/holiday hours (1,800 hrs) and multiplied by % of time allocated to User Fees less any Non-billable percent.

<sup>11</sup> Derived by Fully Burdened Direct Labor divided by Productive Hours. Not applicable (N/A) if non-billable percentage (Column E) = 100%.

<sup>12</sup> Indirect Departmental personnel overhead costs not directly impacted by the user fees. Derived from Column F "Non-billable Annual Salary & Benefits."

<sup>13</sup> Allocation determined from the Central Services Allocation Calculation (Appendix B).

<sup>14</sup> Department Overhead Allocation Percent determined by dividing total Dept Direct Allocation of \$415,961 by Personnel Costs of \$1,250,022.

<sup>15</sup> Central Services Overhead Allocation Percent determined by dividing total Central Services Overhead Allocation of \$297,615 by Personnel Costs of \$1,250,022.

## APPENDIX A: COMPREHENSIVE USER FEES SCHEDULE

**TABLE A.1: COMPREHENSIVE FEES SCHEDULE**

	Service/Application	Full Cost Recovery Fee <sup>1</sup>		Current Fee		Proposed Fees <sup>2</sup>	
		Fee	Notes	Fee	Notes	Fee	Notes
1	Process Returned Checks	\$48.00		NA	New Fee	\$25 1st / \$35 subsequent	
2	<b>Duplication of Public Records</b>						
3	DVD	\$7.00		NA	New Fee	\$7.00	
4	Business License Renewal	\$15.00		NA	New Fee	\$15.00	
5	Business License Setup	\$23.00		NA	New Fee	\$23.00	
6	<b>Duplication of Public Records</b>						
7	Photocopy - Black and White	\$3.00		NA	New Fee	\$0.20	1st page \$1, subsequent pages .20
8	Photocopy - Color	\$3.00		NA	New Fee	\$0.25	1st page \$1, subsequent pages .25
9	Public Records Request	NA		NA	New Fee	Actual Costs/no Employee Cost	
10	<b>PLANNING - NEW FEES</b>						
11	<b>HEARING RELATED CHARGES</b>						
12	Zoning Administrator	\$300.00		NA	New Fee	\$300.00	
13	Planning Commission - Consent	\$225.00		NA	New Fee	\$225.00	
14	Planning Commission - Hearing	\$1,000.00		NA	New Fee	\$1,000.00	
15	City Council - Consent	\$225.00		NA	New Fee	\$225.00	
16	City Council - Hearing	\$1,000.00		NA	New Fee	\$1,000.00	
17	Continuance (Applicant Requested)	\$150.00		NA	New Fee	\$150.00	
18	Environmental Hearing	\$450.00		NA	New Fee	\$450.00	
19	Hearing Secretary			NA	New Fee	Actual Cost	
20	Permit Compliance/Revocation Hearing - Zoning Administrator	\$300.00		NA	New Fee	\$300.00	
21	Permit Compliance/Revocation Hearing - Planning Commission	\$1,000.00		NA	New Fee	\$1,000.00	
22	Special Planning Commission Hearing	\$1,000.00		NA	New Fee	\$1,000.00	
23	Special City Council Hearing	\$1,000.00		NA	New Fee	\$1,000.00	
24	Zoning Ordinance Amendment			NA	New Fee	Actual Cost Deposit	
25	<b>OTHER NON-SALARY CHARGES</b>						
26	(i.e. Draft MND; Addendum)	\$200.00		NA	New Fee	\$200.00	
27	Director Decision	\$200.00		NA	New Fee	\$200.00	
28	Display Ad in Newspaper			NA	New Fee	Actual Cost	
29	Legal Notices			NA	New Fee	Actual Cost	
30	Mailed Notice			NA	New Fee	Actual Cost	
31	<b>SURCHARGES</b>						
32	15% on all Contractor Invoices			NA	New Fee	15% on all Contractor Invoices	
33	<b>MISCELLANEOUS</b>						
34	Photocopies - Black and White	\$8.00		NA	New Fee	\$0.20	per page
35	Photocopies - Color	\$8.00		NA	New Fee	\$0.25	per page
36	Public Records Request			NA	New Fee	Actual Costs	
37	APN Page	\$8.00		NA	New Fee	\$8.00	
38	Microfiche Copies			NA	New Fee	Actual Cost	
39	Hearing Tapes			NA	New Fee	Actual Cost	
40	Maps			NA	New Fee	Actual Cost	
41	<b>BUILDING AND SAFETY</b>						
42	Appeal Hearing	\$300.00		NA	New Fee	\$300.00	
43	Recurring Compliance Inspections (as per conditions of approval)			NA	New Fee	Actual Cost Per Hr.	
44	Recurring Maintenance Inspections (required by law, tanks, compressors)			NA	New Fee	Actual Cost Per Hr.	
45	Annexation Request			NA	New Fee	Actual Cost Deposit	
46	DMV License Sign Off (Wholesale, Retail)			NA	New Fee	Actual Cost Deposit	
47	Specific Plan Amendment			NA	New Fee	Actual Cost Deposit	
48	<b>PLANNING - EXISTING FEES</b>						
49	Appeals - Minor	\$200.00		\$200.00		\$500.00	
50	Appeals - Major	\$12,675.00		\$200.00		\$2,000.00	
51							
52	<b>LAND USE PERMITS</b>						
53	Community Care Facility	\$2,051.00		\$280.00		\$2,051.00	
54	Design Review Board Revised Final	\$554.00		\$100.00		\$554.00	
55	Design Review Board	\$750.00		\$395.00		\$750.00	
56							
57	<b>LAND USE PERMITS</b>						
58	Minor Alterations	\$1,094.00		\$255.00		\$1,094.00	
59	Grading	\$1,188.00		\$290.00		\$1,188.00	
60	Stockpile Permit	\$1,188.00		\$290.00		\$1,188.00	
61							
62	Planner Consult - Minor (2 hrs)	\$792.00		\$190.00		\$250.00	
63	Planner Consult - Major (see Deposit Fees)					Set (Actual Cost Deposit for Large Cases)	
64	Additions to Buildings	\$1,490.00		\$380.00		\$1,490.00	
65	Sign Certificate of Conformance (sign permit)	\$558.00		\$155.00		\$558.00	
66	Guest Houses/ Pool Houses/ Artist studios	\$1,117.00		\$380.00		\$1,117.00	
67	Land Use Permit Extension	\$396.00		\$150.00		\$396.00	
68	Land Use Permit Revision	\$396.00		\$150.00		\$396.00	
69	New Residence	\$1,490.00		\$600.00		\$1,490.00	
70	Pools and Spas	\$496.00		\$205.00		\$496.00	
71							
72	Zoning Conformity Determination	\$434.00		\$190.00		\$434.00	
73							
74	<b>LAND USE PERMITS</b>						
75	Patio Cover	\$434.00		\$205.00		\$434.00	
76	Road Naming - Naming or Renaming Existing Road	\$2,376.00		\$1,105.00		\$2,376.00	
77	Tree Bush Removal / ESHA / Coastal Zone	\$950.00		\$455.00		\$950.00	
78	Accessory Structures	\$558.00		\$280.00		\$558.00	
79	Temporary Use Permit	\$558.00		\$280.00		\$558.00	
80	Trailers	\$869.00		\$455.00		\$869.00	
81	Road Naming - New Road	\$1,742.00		\$905.00		\$1,742.00	
82	New or Addition to Existing Structure	\$1,504.00		\$805.00		\$1,504.00	
83	Fences and Walls (Over Permitted Height)	\$372.00		\$205.00		\$372.00	
84	Monument Sign Structure	\$434.00		\$255.00		\$434.00	
85							
86	<b>SUBSTANTIAL CONFORMITY DETERMINATION</b>						

**TABLE A.1: COMPREHENSIVE FEES SCHEDULE**

	Service/Application	Full Cost Recovery Fee <sup>1</sup>		Current Fee		Proposed Fees <sup>2</sup>	
		Fee	Notes	Fee	Notes	Fee	Notes
87	Residential	\$621.00		\$400.00		\$621.00	
88	Commercial/ Industrial	\$1,901.00		\$1,220.00		\$1,901.00	
89							
90	Change of Use	\$410.00		\$280.00		\$410.00	
91							
92	Emergency Permit - Major	\$1,742.00		\$1,200.00		\$1,200.00	
93	Emergency Permit - Minor					\$250.00	
94	Exemption Fee (if research required)	\$118.00		\$95.00		\$118.00	
95							
96	Minor Alteration - e.g. fireplace, deck, balcony	\$310.00		\$255.00		\$310.00	
97							
98	Alcoholic Beverage Control Affidavit	\$102.00		\$100.00		\$102.00	
99							
100	Sign Plan - overall for shopping center or large developments	\$1,520.00		\$1,520.00		\$1,520.00	
101	Demolition	\$496.00		\$505.00		\$496.00	
102							
103	Coastal Development Permit (Local)						Same set fee as the Land Use Permit
104	<b>PLANNING - DEPOSIT BASED FEES</b>						
105	Coastal Development Permit (Local) w/ hearing	Deposit Based		\$600.00	Actual Cost Deposit	\$600.00	Actual Cost Deposit
106	Certificate of Compliance	Deposit Based		\$1,000.00	Actual Cost Deposit	\$1,000.00	Actual Cost Deposit
107	Conditional Certificate of Compliance	Deposit Based		\$3,520.00	Actual Cost Deposit	\$3,520.00	Actual Cost Deposit
108	Conditional Use Permit - Major	Deposit Based		\$3,020.00	Actual Cost Deposit	\$3,020.00	Actual Cost Deposit
109	Conditional Use Permit - Minor	Deposit Based		\$1,520.00	Actual Cost Deposit	\$1,520.00	Actual Cost Deposit
110	Conditional Use Permit Amendment - Director Review	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
111	Conditional Use Permit Compliance Review	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
112	Determination of Similar Use	Deposit Based		\$2,020.00	Actual Cost Deposit	\$2,020.00	Actual Cost Deposit
113	Development Plan	Deposit Based		\$5,020.00	Actual Cost Deposit	\$5,020.00	Actual Cost Deposit
114	Development Plan - Revised	Deposit Based		\$4,020.00	Actual Cost Deposit	\$4,020.00	Actual Cost Deposit
115	Development Plan - Amendment	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
116	Development Plan - As Built	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
117	Development Plan - Director	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
118	Fish and Game Filing Fees						Co.
119	General Plan Amendment	Deposit Based		\$10,000.00	Actual Cost Deposit	\$10,000.00	Actual Cost Deposit
120	Govt. Code Consistency Determination (65402)	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
121	Land Use Permit Clearance (following major discretionary permit)	Deposit Based		\$1,520.00	Actual Cost Deposit	\$1,520.00	Actual Cost Deposit
122	Lot Line Adjustment	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
123	Lot Line Adjustment Clearance	Deposit Based		\$1,520.00	Actual Cost Deposit	\$1,520.00	Actual Cost Deposit
124	Lot Line Adjustment Modification (Prior to recordation)	Deposit Based		\$1,020.00	Actual Cost Deposit	\$1,020.00	Actual Cost Deposit
125	Map Clearance w/ conditions (TPM)	Deposit Based		\$1,520.00	Actual Cost Deposit	\$1,520.00	Actual Cost Deposit
126	Map Clearance w/ conditions (TM )	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
127	Map Clearance w/ no conditions	Deposit Based		\$255.00	Actual Cost Deposit	\$255.00	Actual Cost Deposit
128	Modification	Deposit Based		\$2,020.00	Actual Cost Deposit	\$2,020.00	Actual Cost Deposit
129	Oil and Gas Production/ Exploration Plans	Deposit Based		\$2,500.00	Actual Cost Deposit	\$2,500.00	Actual Cost Deposit
130	Parcel Map Waiver	Deposit Based		\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit
131	Permit Compliance	Deposit Based		\$2,000.00	Actual Cost Deposit	\$2,000.00	Actual Cost Deposit
132	Projects for which there is no appropriate category	Deposit Based			Actual Costs TBD by Planning and Environmental Services		Actual Costs TBD by Planning and Environmental Services
133	Planner Consult - Major	Deposit Based		\$1,000.00	Actual Cost Deposit	\$1,000.00	Actual Cost Deposit
134	Recorded Map Modification	Deposit Based		\$2,520.00	Actual Costs Deposit	\$2,520.00	Actual Costs Deposit
135	Rezone	Deposit Based		\$10,000.00	Actual Costs Deposit	\$10,000.00	Actual Costs Deposit
136	Specific Plan	Deposit Based		\$5,020.00	Actual Costs Deposit	\$5,020.00	Actual Costs Deposit
137	Tentative Parcel Map	Deposit Based		\$2,520.00	Actual Costs Deposit	\$2,520.00	Actual Costs Deposit
138	Tentative Tract Map	Deposit Based		\$4,020.00	Actual Costs Deposit	\$4,020.00	Actual Costs Deposit
139	Tentative Map Modification (prior to recordation)	Deposit Based		\$1,520.00	Actual Costs Deposit	\$1,520.00	Actual Costs Deposit
140	Time Extension (discretionary permit)				50% of original permit Actual Cost Deposit		
141	Time Extension (ministerial permit)				50% of original permit Set Fee		
142	Variance	Deposit Based		\$2,520.00	Actual Costs Deposit	\$2,520.00	Actual Costs Deposit
143	<b>COMMUNITY SERVICES DEPARTMENT - NEW FEES</b>						
144	On Street Trash Bins/Rolloffs - 1st month			NA	New Fee	\$110.00	1st Month
145	On Street Trash Bins/Rolloffs - subsequent months			NA	New Fee	\$55.00	Subsequent months
146							
147	<b>TRAFFIC CONTROL PLAN REVIEW</b>						
148	Major (Requires Traffic Engineer's review)			NA	New Fee	\$405.00	
149	Minor (over the counter permit)			NA	New Fee	\$82.00	
150							
151	<b>BUILDING PERMIT OR LAND USE PERMIT</b>						
152	Major Projects (4 or more lots or units)			NA	New Fee	\$214.00	
153							
154	Tree Removals/Plantings			NA	New Fee	\$409.00	
155							
156	<b>PRIVATE IMPROVEMENT ENCROACHMENTS</b>						
157	Existing improvements post 2/2/2008			NA	New Fee	\$5,000.00	Actual Cost Deposit
158	Existing improvements pre 2/2/2008			NA	New Fee	\$1,000.00	Actual Cost Deposit
159	Minor Encroachments			NA	New Fee	\$678.00	
160							
161	<b>TRAFFIC CONTROL PLAN REVIEW</b>						
162	Haul Routes			NA	New Fee	\$230.00	
163	<b>MONITORING WELLS</b>						
164	Annual Monitoring			NA	New Fee	\$381.00	
165	Installation/Abandonment			NA	New Fee	\$197.00	
166	Annual Utility Permits			NA	New Fee	\$233.00	
167	Illegal Discharge Mitigation			NA	New Fee	\$268.00	
168	DRC Review			NA	New Fee	\$313.00	
169	Other Community Service Assistance			NA	New Fee	Actual Cost Per Hr.	
170	<b>BUILDING PERMIT OR LAND USE PERMIT</b>						
171	Building Plan Review						
172	No Public Works permit issued			NA	New Fee	\$42.00	
173	Minor Projects (1-4 lots or units)			NA	New Fee	\$116.00	
174	Work Without A Permit			NA	New Fee	2 times original permit fees due to additional investigation work and research	

**TABLE A.1: COMPREHENSIVE FEES SCHEDULE**

Service/Application	Full Cost Recovery Fee <sup>1</sup>		Current Fee		Proposed Fees <sup>2</sup>	
	Fee	Notes	Fee	Notes	Fee	Notes
<b>COMMUNITY SERVICES DEPARTMENT - EXISTING FEES</b>						
<b>SPECIAL EVENT PERMITS*</b>						
Each Permit - General use	\$317.00		\$50.00		\$317.00	
Each Permit - Non Profit & School use	\$100.00				\$100.00	Non Profit & School Use
*Check to be submitted with permit, except when special arrangement have been made.						
<b>MINIMUM PERMIT FEES*</b>						
Sidewalk (+ \$50/ft over 50 ft)	\$176.00		\$65.00		\$176.00	
Landscaping Work	\$262.00		\$65.00		\$262.00	
*Permits requiring engineering review, materials testing, or extensive coordinating with other agencies will require an additional fee to equal the costs to the City for the service rendered (\$75 minimum for engineering review)						
<b>PARK RESERVATION</b>						
Area 3 - High Demand	\$136.00		\$55.00		\$136.00	plus cleaning deposit of \$150
Area 3 - Low Demand	\$136.00				\$80.00	plus cleaning deposit of \$150
<b>MINIMUM PERMIT FEES*</b>						
Residential Driveway	\$156.00		\$65.00		\$156.00	
Miscellaneous Minor Construction and/or use of City Road right of way	\$156.00		\$65.00		\$156.00	
Commercial Driveway	\$176.00		\$90.00		\$176.00	
*Permits requiring engineering review, materials testing, or extensive coordinating with other agencies will require an additional fee to equal the costs to the City for the service rendered (\$75 minimum for engineering review)						
<b>MINIMUM TRENCH FEE*</b>						
1. Within Paved Roadway - Cubic Yards of Excavation	\$177.00		\$90.00		\$177.00	
2. Outside the Paved Roadway - Cubic Yards of Excavation	\$156.00		\$90.00		\$156.00	
<b>PARK RESERVATION</b>						
Area 2 - High Demand	\$136.00		\$80.00		\$136.00	plus cleaning deposit of \$150
Area 2 - Low Demand	\$136.00				\$80.00	plus cleaning deposit of \$150
<b>MINIMUM PERMIT FEES*</b>						
TV Filming / Photography - Application & Processing - Motion	\$375.00		\$300.00		\$375.00	
TV Filming / Photography - Application & Processing - Still	\$123.00		\$100.00		\$123.00	
*Permits requiring engineering review, materials testing, or extensive coordinating with other agencies will require an additional fee to equal the costs to the City for the service rendered (\$75 minimum for engineering review)						
<b>BUILDING PERMIT OR LAND USE PERMIT</b>						
Street use fee for filming and associated parking	\$205.00		\$205.00		\$205.00	
Filming/Photography on City owned lands	\$200 - \$400		\$200 - \$400		\$200 - \$400	
Monitoring	Actual Cost		\$38.00		Actual Cost	
<b>CONSTRUCTION INSPECTION*</b>						
Based on a Percentage of the cost of construction						
Minimum Fee	\$350.00		\$350.00		\$350.00	
First \$20,000	8.00%		8.00%		8.00%	
Next \$30,000	7.00%		7.00%		7.00%	
Next \$50,000	5.00%		5.00%		5.00%	
Balance Over \$100,000	3.75%		3.75%		3.75%	
*Permits requiring engineering revisions during the plan review and construction process will require an additional fee to equal the costs to the City for services rendered. Additional fees (according to the adopted Material Testing Fee Schedule.						
<b>STRIPING FEE SCHEDULE*</b>						
This fee shall be charged when striping by City forces is necessary as a result of work performed under a Road Excavation Permit. The Fee Schedule is based on actual City costs. This fee shall be deposited into a separate fund for Striping (\$50 minimum)						
Dashed Stripe	\$0.15 per LF		\$0.15 per LF		\$0.15 per LF	
Solid Stripe	\$0.15 per LF		\$0.15 per LF		\$0.15 per LF	
Legend	\$5.50 per SqFt		\$5.50 per SqFt		\$5.50 per SqFt	
*Replacement of these and other traffic control devices by the permitted may be required before City acceptance of the work performed under the permit.						
<b>PAVEMENT CUT RESTORATION FEE</b>						
This fee shall be charged in addition to the fees required above. This fee shall be deposited into a separate fund for restoring pavement cuts.						
Pavement Cut Restoration Fee	0.75 per ft w/ a min. of \$75		0.75 per ft w/ a min. of \$75		0.75 per ft w/ a min. of \$75	
Utility Companies and Special Districts are required to continually maintain in good condition the utility trenches constructed for their utilities, and therefore, shall be exempt from the Pavement Cut Restoration Fee.						
<b>PARK RESERVATION</b>						
Bouncer (area 2 and 3 only)	\$20.00		\$20.00		\$20.00	utilities and maintenance
<b>MINIMUM TRENCH FEE*</b>						
2. Outside the Paved Roadway - Cubic Yards of Excavation	\$176.00		\$90 + \$2.5/CY over 15 CY		\$176.00	
15-50	\$197.00		\$90 + \$3/CY over 10 CY		\$197.00	
10-50	\$136.00		\$155.00		\$136.00	plus cleaning deposit of \$150
<b>PARK RESERVATION</b>						
Area 1 - High Demand	\$136.00		\$136.00		\$136.00	plus cleaning deposit of \$150
Area 1 - Low Demand	\$136.00		\$80.00		\$136.00	plus cleaning deposit of \$150
<b>ROAD CLOSURE PERMIT FEE*</b>						

**TABLE A.1: COMPREHENSIVE FEES SCHEDULE**

	Service/Application	Full Cost Recovery Fee <sup>1</sup>		Current Fee		Proposed Fees <sup>2</sup>	
		Fee	Notes	Fee	Notes	Fee	Notes
248	Road Closure are permitted only after all alternatives have been carefully reviewed						
249	Road Closure Permit Fee	\$467.00		\$750.00		\$467.00	
250	*Permits for closures that are particularly lengthy or complicated will require an additional fee to equal the costs to the City for services rendered.						
251	<b>MINIMUM TRENCH FEE*</b>						
252	1. Within Paved Roadway - Cubic Yards of Excavation						
253	50-250	\$230.00		\$210 + \$2.25/CY over 50 CY		\$230.00	
254	2. Outside the Paved Roadway - Cubic Yards of Excavation						
255	50-250	\$216.00		\$177.5 + \$1.75/CY over 50 CY		\$216.00	
256	250-500	\$216.00		\$527.5 + \$1.25/CY over 250 CY		\$216.00	
257	500-750	\$289.00		\$840 + \$1/CY over 500 CY		\$289.00	
258	Over 750	\$362.00		\$0.00		\$362.00	
259	1. Within Paved Roadway - Cubic Yards of Excavation						
260	250-500	\$270.00		\$660 + \$2/CY over 250 CY		\$270.00	
261	500-750	\$303.00		\$1,160 + \$1.75/CY over 500 CY		\$303.00	
262	Over 750	\$416.00		\$0.00		\$416.00	
263	*Permits requiring engineering review, (e.g., drainage facilities, special soil considerations, structural analysis), material testing or extensive coordination with other agencies, will require an additional fee to equal the costs to the City for services rendered (\$75 minimum for engineering review)						
264							

<sup>1</sup> FB Hourly Rates from Tables A1, A2, A3

<sup>2</sup> Proposed fees for adoption.



## APPENDIX B: FEES COMPARISON

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TABLE B.1: FINANCE AND ADMINISTRATION - COMMON FEE COMPARISON

Service/Application	City of Goleta Full Cost Recovery Fee <sup>1</sup>		City of Goleta Fee Recommended By Staff <sup>2</sup>		City of Santa Barbara	
	Fee	Notes	Fee	Notes	Fee	Notes
Business License Renewal	\$15.00		\$15.00			The City requires annual payment based on the type of business and the estimated first year's gross. For example, if the first year gross is \$185,000 and the business is a Varies café, the tax amount due is \$90.00.
Business License Setup	\$23.00		\$23.00			The City requires annual payment based on the type of business and the estimated first year's gross. For example, if the first year gross is \$185,000 and the business is a Varies café, the tax amount due is \$90.00.
Process Returned Checks	\$48.00	Per Civil Code 1719, fee for the first returned check is \$25, \$35 for each subsequent check.	\$25 1st / \$35 subsequent		\$10.00	
Duplication of Public Records Photocopy - Black and White DVD	\$3.00		\$0.20 1st page \$1. subsequent pages		\$0.20	
	\$7.00		\$0.25 1st page \$1. subsequent pages		\$12.00	

<sup>1</sup> Table 1

<sup>2</sup> Table A1

TABLE B.2: PLANNING - COMMON FEE COMPARISON

Service/Application	City of Goleta Full Cost Recovery Fee <sup>1</sup>		City of Goleta Fee Recommended By Staff <sup>2</sup>		County of Santa Barbara	
	Fee	Notes	Fee	Notes	Fee	Notes
Conditional Use Permit - Major	\$3,070.00	Actual Cost Deposit	\$3,070.00	Actual Cost Deposit	\$5,000.00	Actual Costs Deposit
Conditional Use Permit - Minor	\$1,520.00	Actual Cost Deposit	\$1,520.00	Actual Cost Deposit	\$2,624.00	Fixed Fee
Conditional Use Permit Amendment - Director Review	\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit	\$2,519.00	Fixed Fee
Tentative Parcel Map	\$2,520.00	Actual Cost Deposit	\$2,520.00	Actual Cost Deposit	\$5,000	Planning Commission, Zoning - Deposit
Tentative Tract Map	\$4,020.00	Actual Cost Deposit	\$4,020.00	Actual Cost Deposit	\$8,000	Zoning Administrator, Actual Cost Deposit Less than 49 Lots
Lot Line Adjustment	\$2,520.00	Actual Cost Deposit	\$1,520.00	Actual Cost Deposit	\$3,000.00	Actual Costs Deposit
Lot Line Adjustment Modification (Prior to recordation)	\$1,520.00	Actual Cost Deposit	\$1,520.00	Actual Cost Deposit	\$3,000.00	Actual Costs Deposit
<b>LAND USE PERMITS</b>						
<i>Residential Structures</i>						
New Residence	\$1,490.00		\$1,490.00		\$1,088.00	Fixed Fee
Accessory Structures	\$558.00		\$558.00		\$507.00	Fixed Fee
Additions to Buildings	\$1,490.00		\$1,490.00		\$571.00	Fixed Fee
Fences and Walls (Over Permitted Height)	\$372.00		\$372.00		\$313.00	Fixed Fee
Pools and Spas	\$496.00		\$496.00		\$313.00	Fixed Fee
Guest Houses/ Pool Houses/ Artist studios	\$1,117.00		\$1,117.00		\$636.00	Fixed Fee

<sup>1</sup> Table 2

<sup>2</sup> Table A1

TABLE B.3: COMMUNITY SERVICES - COMMON FEE COMPARISON

Service/Application	City of Goleta Full Cost Recovery Fee <sup>1</sup>		City of Goleta Fee Recommended By Staff <sup>2</sup>		County of Santa Barbara	
	Fee	Notes	Fee	Notes	Fee	Notes
<b>TRAFFIC CONTROL PLAN REVIEW</b>						
Minor (over the counter permit)	\$82.00		\$82.00		266 first day	95 each additional day
Major (Requires Traffic Engineer's review)	\$405.00		\$405.00		NA	NA
Haul Routes	\$230.00		\$230.00		\$920.00	+ 95 per additional day
<b>MONITORING WELLS</b>						
Annual Monitoring	\$381.00		\$381.00		403 annual	
Installation/Abandonment	\$197.00		\$197.00		NA	NA
Road Closure Permit Fee	\$467.00		\$467.00		\$1,235.00	
Tree Removals/Plantings	\$409.00		\$409.00		NA	NA
Residential Driveway	\$156.00		\$156.00		\$411.00	
Commercial Driveway	\$176.00		\$176.00		\$506.00	
TV Filming / Photography - Application & Processing - Still	\$123.00		\$123.00		\$202.00	+review, inspection/hour
On Street Trash Bins/Rolloffs - 1st month	\$113.00		\$110.00		\$148.00	Annual Supplier Comp only
Sidewalk (+ \$ .50/ft over 50 ft)	\$176.00		\$176.00		\$391 - .25 to 100 sf / \$465 - 101 to 250 sf	
<b>FEES FOR PUBLIC/PRIVATE ROAD IMPROVEMENT PLAN REVIEW AND CONSTRUCTION INSPECTION*</b>						
Based on a Percentage of the cost of construction						
Minimum Fee	\$350.00		\$350.00		1st 100K	2.25+4.25%
First \$20,000	\$0.08	Based on a % of cost of construction	\$0.08	Based on a % of cost of construction	next 150K	1.75+3.25%
Next \$30,000	\$0.07	Based on a % of cost of construction	\$0.07	Based on a % of cost of construction	next 250K	1.25+2.25%
Next \$50,000	\$0.05	Based on a % of cost of construction	\$0.05	Based on a % of cost of construction	next 500k	.75+1.75%
Balance Over \$100,000	\$0.04	Based on a % of cost of construction	\$0.04	Based on a % of cost of construction	over 1 mill	0.50+1.50%

<sup>1</sup> Table 3

<sup>2</sup> Table A1

## **ATTACHMENT 3**

Resolution Approving and Adopting the 2008 Cost Allocation Plan

**RESOLUTION NO. 08-\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GOLETA,  
CALIFORNIA APPROVING AND ADOPTING THE 2008 COST  
ALLOCATION PLAN**

**WHEREAS**, the City Of Goleta has performed an independent study to ensure that costs associated with the provision of central services are appropriately allocated to the respective operational departments; and

**WHEREAS**, the study resulted in the proposed Cost Allocation Plan whose methodology is considered the most accurate and equitable method of allocations as prescribed by the federal Office of Management and Budget per Circular A-87, and

**WHEREAS**, the City Council conducted Public Meetings/Study Session on the proposed Cost Allocation Plan on June 24, 2008, wherein the Council considered the study supporting the allocation of costs as well as other evidence, and

**WHEREAS**, the City Council understands that labor effort and costs associated with the provisions of services fluctuate over time, and

**WHEREAS**, the City Council on November 18, 2008 conducted a Public Hearing on the proposed Cost Allocation Plan.

**NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF GOLETA FINDS AND DETERMINES AS FOLLOWS:**

**SECTION 1. Cost Allocation Plan.**

The Cost Allocation Plan, attached hereto as Exhibit A and incorporated herein by reference, is hereby adopted and is effective on December 1, 2008.

**SECTION 2. Annual Inflationary Increases.**

The Cost Allocation Plan, attached hereto as Exhibit A and incorporated herein by reference, is subject to annual increases or decreases based upon the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside-Orange Counties. .

**SECTION 3.** The City Clerk shall certify to the adoption of this resolution.

**PASSED, APPROVED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2008.

---

MICHAEL T. BENNETT, MAYOR

ATTEST:

APPROVED AS TO FORM:

---

DEBORAH CONSTANTINO  
CITY CLERK

---

TIM W. GILES  
CITY ATTORNEY

STATE OF CALIFORNIA                    )  
COUNTY OF SANTA BARBARA         )     ss.  
CITY OF GOLETA                         )

I, DEBORAH CONSTANTINO, City Clerk of the City of Goleta, California, DO HEREBY CERTIFY that the foregoing City Council Resolution No. 08-\_\_ was duly adopted by the City Council of the City of Goleta at a regular meeting held on the \_\_ day of \_\_\_\_\_, 2008, by the following vote of the Council:

AYES:

NOES:

ABSENT:

(SEAL)

\_\_\_\_\_  
DEBORAH CONSTANTINO  
CITY CLERK



**ATTACHMENT 4**

**Resolution Approving and Adopting the 2008 User Fees and  
Charges**

**RESOLUTION NO. 08-\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GOLETA, CALIFORNIA APPROVING AND ADOPTING THE 2008 USER FEES AND CHARGES**

**WHEREAS**, California Government Code Sections 66000 et seq Code authorize the imposition of various user fees for providing City Services and reviewing entitlement applications; and

**WHEREAS**, the City Council conducted Public Meetings/Study Sessions on the proposed User Fees and Charges on June 24th, September 2nd, and October 7, 2008, wherein the Council considered the study supporting the setting of the fees as well as other evidence, and

**WHEREAS**, the City Council on November 18, 2008 conducted a Public Hearing on the proposed User Fees; and

**WHEREAS**, the City Council finds that User Fees and Charges in the User Fee Study attached as Exhibit A are justified and appropriate, not exceeding the value of the services provided therefore.

**NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF GOLETA FINDS AND DETERMINES AS FOLLOWS:**

**SECTION 1. Adoption of User Fees.**

User Fees and Charges in the User Fee Study, attached hereto as Exhibit A and incorporated herein by reference, are hereby adopted and are effective on December 1, 2008.

**SECTION 2. Master Fee Resolution.**

This resolution shall be known as the Master Fee Resolution.

**SECTION 3. Annual Inflationary Increases.**

The User Fees charge in the User Fee Study, attached hereto as Exhibit A and incorporated herein by reference, is subject to annual increases or decreases based upon the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside- Orange Counties. .

**SECTION 4.** The City Clerk shall certify to the adoption of this resolution.

**PASSED, APPROVED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_  
MICHAEL T. BENNETT, MAYOR

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
DEBORAH CONSTANTINO  
CITY CLERK

\_\_\_\_\_  
TIM W. GILES  
CITY ATTORNEY

STATE OF CALIFORNIA                    )  
COUNTY OF SANTA BARBARA         )     ss.  
CITY OF GOLETA                         )

I, DEBORAH CONSTANTINO, City Clerk of the City of Goleta, California, DO HEREBY CERTIFY that the foregoing City Council Resolution No. 08-\_\_ was duly adopted by the City Council of the City of Goleta at a regular meeting held on the \_\_ day of \_\_\_\_\_, 2008, by the following vote of the Council:

AYES:

NOES:

ABSENT:

(SEAL)

\_\_\_\_\_  
DEBORAH CONSTANTINO  
CITY CLERK