

CITY OF SIGNAL HILL

APRIL 2024

User and Regulatory Fee Study

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June 2024

CITY OF SIGNAL HILL

Attn: Sharon del Rosario, Administrative Services Officer / Finance Director
2175 Cherry Avenue
Signal Hill, CA 90755

User and Regulatory Fee Study

Dear Sharon:

ClearSource Financial Consulting submits the following report describing the findings of our preparation of a User and Regulatory Fee Study for the City of Signal Hill.

Please refer to the Executive Summary for the key findings of the analysis and estimated impacts to City funds. The balance of the report and its appendices provide the necessary documentation to support those outcomes.

Thank you for the opportunity to serve the City on this topic. We are happy to continue discussion on this study as the need arises or consult with you on additional topics.

Sincerely,



TERRY MADSEN, PRESIDENT | CLEARSOURCE FINANCIAL CONSULTING

PHONE NUMBER: 831.288.0608
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EXECUTIVE SUMMARY

STUDY OVERVIEW

The City of Signal Hill has completed a **User and Regulatory Fee Study**. California cities regularly conduct these studies to justify fee amounts imposed and to optimize the overall portfolio of revenues available to the municipality to fund its services.

Industry practice and fiscal conditions in the state have led most cities to link cost recovery for services of individual action, cause, or benefit to that same individual through user fee revenue, relieving the agency's general revenues as much as possible for use toward services of broader community benefit.

USER AND REGULATORY FEES

Cities derive annual revenue from a number of sources. These include, but are not limited to, property taxes, sales taxes, license fees, franchise fees, fines, rents, and user and regulatory fees. **User and regulatory fees are intended to cover all, or a portion of, the costs incurred by the City for providing fee-related services and activities that are not otherwise provided to those not paying the fee.**

California law provides guidance regarding the amounts the City may charge for fee-related services and activities. Specifically, in order to avoid being considered taxes, the **fees charged shall not exceed the estimated reasonable cost of providing the services**, activities, or materials for which fees are charged.

At its conclusion, this study proposes for City Council review and consideration at public hearing a new **Schedule of User Fees and Charges** for application in Fiscal Year 2024-2025 and continued update in subsequent years.

COST RECOVERY POLICY AND PRACTICE

Recovering the costs of providing fee-related services directly influences the City's fiscal health and increases the City's ability to meet the service level expectations of fee payers.

The services for which the City imposes a user or regulatory fee typically derive from an individual person or entity's action, request, or behavior. Therefore, except in cases where there is an overwhelming public benefit generated by the City's involvement in the individual action, **a fee for service ensures that the individual bears most, if not all, of the cost incurred by the City to provide that service.** When a fee targets "100% or full cost recovery," the individual is bearing the entirety of the cost. When a fee targets less than full cost recovery, another City revenue source – in most cases, the General Fund – subsidizes the individualized activity.

Generally, **fees for service are targeted to full cost recovery, inclusive of operating, direct, indirect, and capital costs, except in cases where the City Council cites a public interest in lower fees.** The City may also be influenced by market conditions, comparing to municipalities of similar size and service profile.

EXECUTIVE SUMMARY

ILLUSTRATION OF COST RECOVERY SCENARIOS

EXHIBIT 1 | ILLUSTRATION OF COST RECOVERY SCENARIOS

COST RECOVERY THRESHOLD	CHARACTERISTIC OF THE SERVICE / ACTION
"NONE" No Recovery of the Costs of Service	<ul style="list-style-type: none"> Acute interest in protecting: <ul style="list-style-type: none"> Public safety Integrity of City infrastructure, assets, and operations Vulnerable populations Collection of fees is not feasible or cost-effective
"LOW" Up to 50% of the Full Cost of Service	<ul style="list-style-type: none"> The broader public benefits greatly from the individual service provided Larger fee amounts may discourage compliance with City requirements Market sensitivities may negatively impact demand for services deemed important to the character of the community City policy directs an influence on fee amounts for: <ul style="list-style-type: none"> Concern for low-income participation Concern for specific sectors, such as owner-occupied residences or small business Priority for resident participation, versus non-resident
"MODERATE" Greater than 50% of the Full Cost of Service	<ul style="list-style-type: none"> While the individual benefits greatly from service provided, public benefit or public interest in compliance/participation is present Factors described in lower thresholds retain some influence Though service benefits the individual to a high degree, fee levels should be sensitive to the encouragement of current City initiatives
"FULL" 100% of the Full Cost of Service	<ul style="list-style-type: none"> Service benefits the individual to a great degree Service is highly regulatory Fee amounts do not materially impact compliance or demand Fee amounts for comparable service are in line with other regional communities The City discourages the activity
"PENALTY" Greater than Full Cost	<ul style="list-style-type: none"> Must be a fine/penalty for non-compliance with City code

EXECUTIVE SUMMARY

FINDINGS AND PROPOSED ACTION

During the course of study, information and analysis was generated and is discussed substantively throughout this report and its technical appendices. However, summarized in the following findings statements by broad fee category, are outcomes and proposals of particular interest to City leaders and policymakers.

Administrative Fees

- Administrative Fees are proposed to remain relatively unchanged.
- Many of the City's Fees for Administrative Services are limited by the State of California.
- The Fee Schedule has been refined to reflect services currently provided.
- An updated fee is proposed to recover vendor processing costs associated with credit card transactions. This fee is intended to function as the equivalent of a pass-through of amounts charged by the City's credit card processing vendor.

Building Fees

- Building plan review, permit processing and field inspection fees have been restructured to enhance the correlation between services provided and fees collected. The proposed fee methodology scales to allow for lower fees for less complex projects and higher fees for more complex projects.
- Establish fixed, consolidated fees for the City's most common minor permits. This will allow applicants to easily estimate permit fees and allow staff to efficiently administer the fee calculation and collection process.
- Current cost recovery from fees is approximately 77%. Ultimately full cost recovery is targeted from proposed fees. However, fee adjustments are proposed to be phased-in over a 3-year period, generally as follows.
 - Year 1 (FY 24/25): 90% cost recovery
 - Year 2 (FY 25/26): 95% cost recovery
 - Year 3 (FY 26/27): 100% cost recovery (full cost recovery)

Planning Fees

- Due to the nature of development within California, many projects take a significant amount of resources over a multi-month and potentially multi-year timeframe, depending on project complexity and magnitude.
- Current cost recovery varies depending on the fee service examined. Generally, current fees recover approximately 61% of the City's cost of service. With a few specific exceptions, ultimately, full cost recovery is targeted from proposed fees. However, fee adjustments are proposed to be phased-in over a 3-year period, generally as follows.
 - Year 1 (FY 24/25): 74% cost recovery
 - Year 2 (FY 25/26): 87% cost recovery
 - Year 3 (FY 26/27): 100% cost recovery (full cost recovery)

EXECUTIVE SUMMARY

Engineering and Encroachment Permit Fees

- The department uses a combination of outside service providers and internal staff to perform certain plan review and inspection activities.
- The proposed fee structure encourages recovery of City costs in addition to contract service provider costs, while developing fixed fees intended to scale to reflect project complexity.
- The proposed fees are calculated based on the type of project reviewed and inspected.
- Full cost recovery is targeted from proposed fees.

Police Fees

- Police Fees have been recalibrated to reflect current costs of service and State limits for certain fee-related services.
- The City's Police Services are funded predominantly through tax revenues.

Parks, Recreation, and Libraries Fees

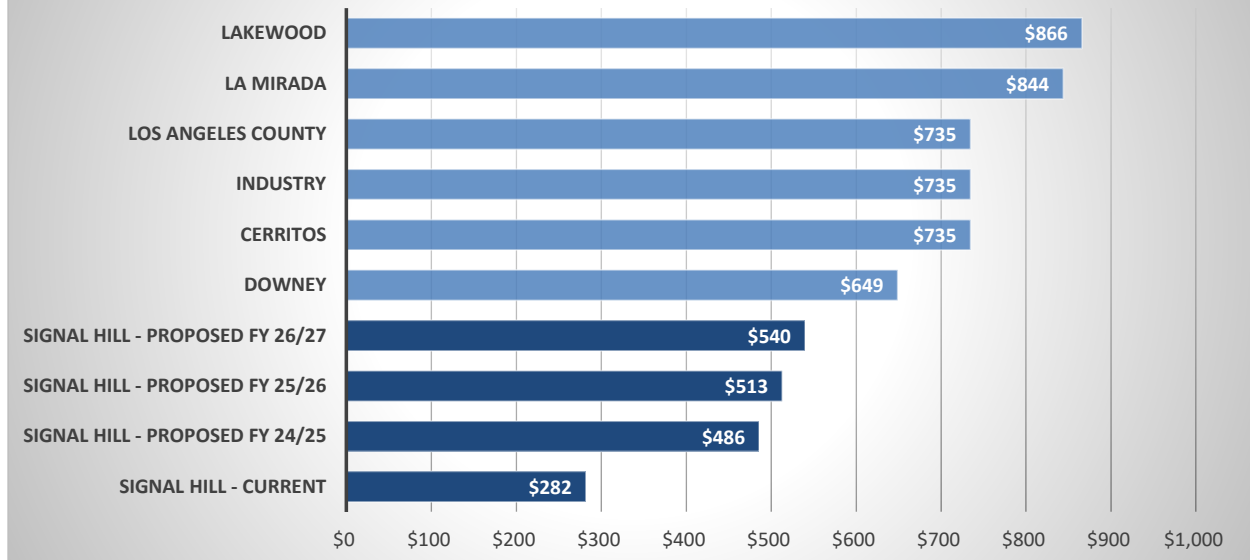
- Parks and Recreation Departments throughout the State are facing significant challenges.
 - Increases in labor, benefit, utility costs, services and supplies, and insurance related costs
 - Providing access to facilities and programs that are safe to use and align to community standards (health and safety).
 - Minimum wage increase in excess of 25% since 2019.
- Fees are generally proposed to be adjusted by approximately 15%. Amounts are rounded for administrative efficiency. The proposed adjustments are simply intended to reflect the impact of recent changes in labor and regional cost inflation. If fees are left unchanged in an environment of increasing costs, the City's cost recovery levels deteriorate.

Fee Comparison Information

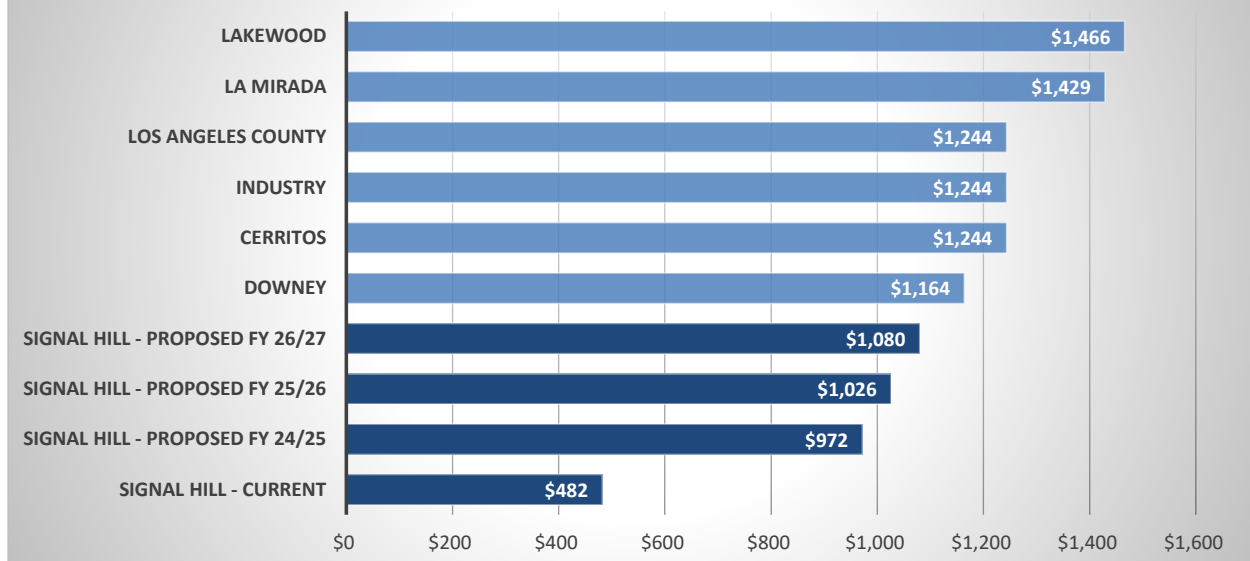
Similar fees are collected by communities throughout the region and the State. The proposed fee amounts do not exceed the City's cost of service and will remain at the lower-mid range of amounts charged by other LA County jurisdictions. The tables below illustrate building permit and plan check fees for a variety of scenarios ranging from simple to complex. Note, amounts shown are based on consultant interpretation of other agency fee schedules. Amounts shown are intended for illustrative purposes rather than representing an exact calculation.

EXECUTIVE SUMMARY

Building Permit Fee - \$25,000 Project

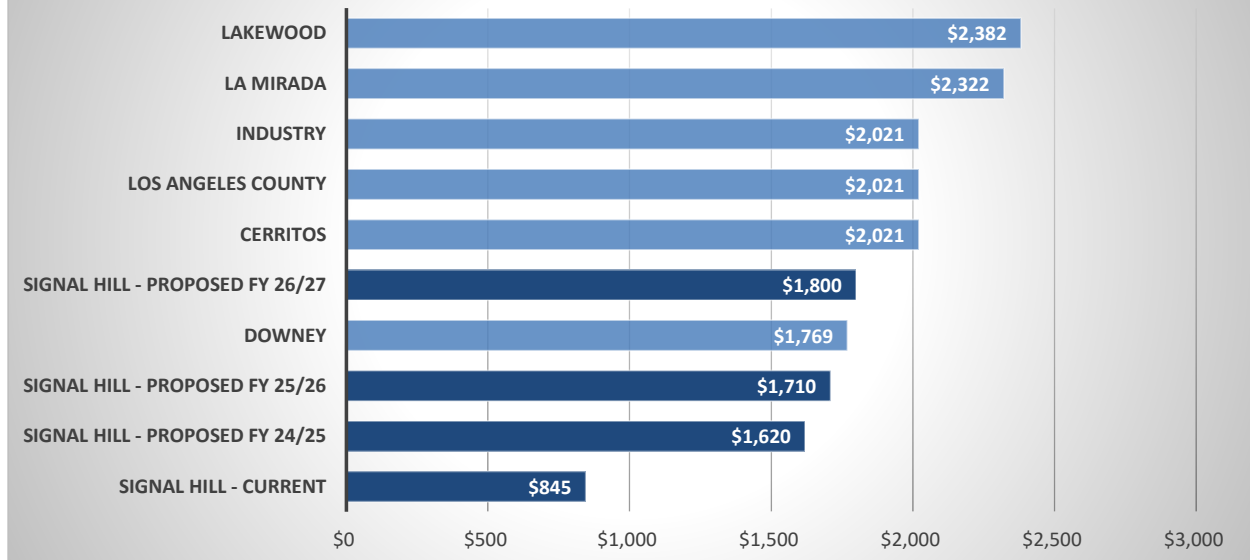


Building Permit Fee - \$50,000 Project

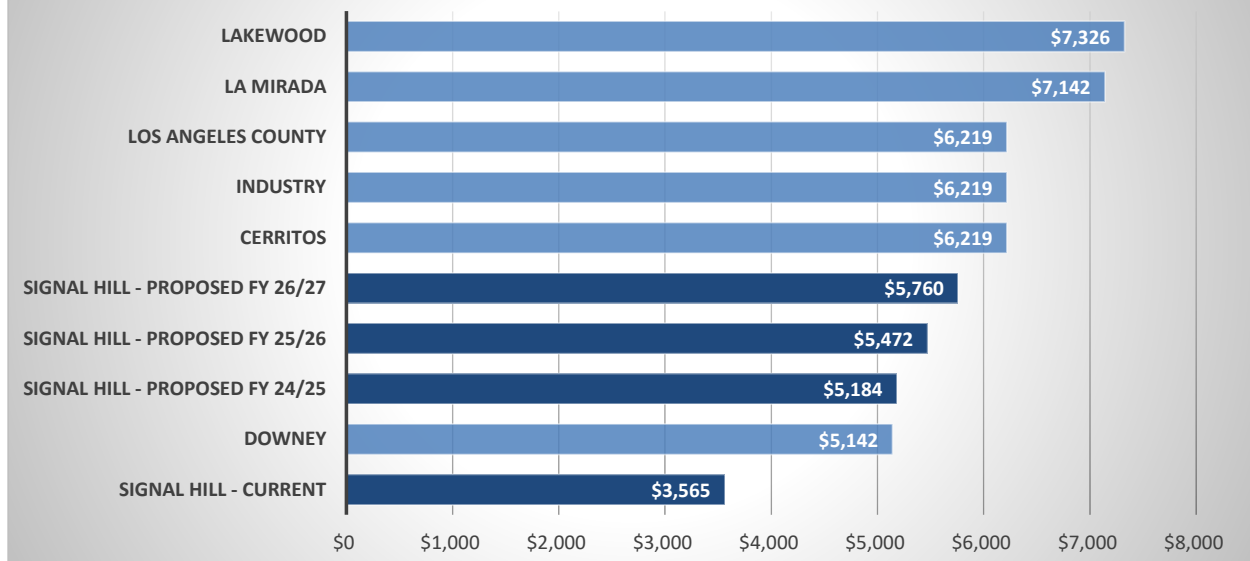


EXECUTIVE SUMMARY

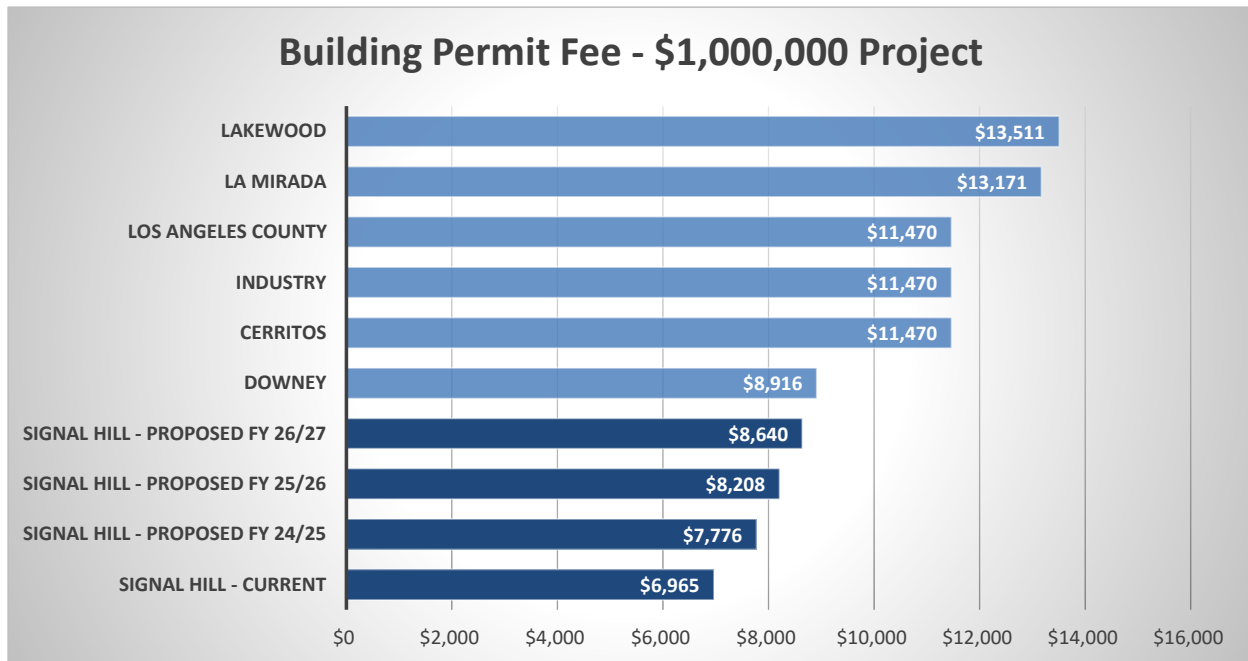
Building Permit Fee - \$100,000 Project



Building Permit Fee - \$500,000 Project



EXECUTIVE SUMMARY



Fiscal Impact

The anticipated fiscal impact of the proposed fee changes for FY 24/25 is approximately \$87,000.

Any additional revenue expected from the Proposed Master Fee Schedule is intended to offset the cost of providing existing services associated with those fee-related regulatory functions and other programs. Additional fee revenue is not intended to fund new services.

Fairly allocating costs to the services provided and recovering some, or all, of these costs from service recipients creates value and predictability for City customers and reimburses the City for services provided to a single party, as compared to the public at large. Collecting fees for services:

- Increases the availability of General Fund revenues to be used for services and activities available to all residents and businesses, such as public safety and public works services.
- Helps meet fee-payer service level expectations by collecting fees to fund the existing level of services provided.

Please continue to the following technical report and appendices for further discussion of this Comprehensive User Fee Study.

PROJECT ORIENTATION

SCOPE OF STUDY

The City of Signal Hill has completed a **User and Regulatory Fee Study**, which represents an external review of prevailing practices and development of a new **Schedule of User Fees and Charges**. ClearSource Financial Consulting has prepared this analysis during Fiscal Year 2023/24 and will be available to answer questions as the City proceeds in implementing findings as it chooses.

Key tasks expected by the City from this study included the following:

- Review eligible fee-related services citywide to establish the reasonable relationship between current fees for service and the underlying costs of service.
- Calculate the full cost of service, including estimated citywide overhead costs.
- Recommend fees to be charged for each service.
- Recommend cost recovery strategies and best practices in setting fees, while considering the complexities and demands of responsible programs or departments.
- Identify underlying billable rates for cost recovery opportunities and as the basis for user fees.
- Maintain a thoroughly documented analysis to ensure compliance with Proposition 26, and other statutes, as applicable.

DIRECT SERVICES UNDER REVIEW

Fee Categories

City fees under review in this project focused on direct services eligible for user fee methodology, as listed in the City's published fee schedules. Additionally, the project was tasked with identifying any relevant additions for services performed without a fee or for under-quantified or ineffectively structured fees. Current services shown in the City's various prevailing fee schedules and addressed in this study are summarized as follows:

- **Administrative Services** – Such as requests for records.
- **Building** – Services include building permits for construction and sub-trades.
- **Planning** – Services include development review/current planning, other community permitting, and miscellaneous labor.
- **Engineering** – Services include land development review and encroachment permitting.
- **Police** – such as vehicle impound fees, and police records fees.
- **Recreation** – such as reserved facility use fees.

PROJECT ORIENTATION

REASON FOR STUDY

Cities derive annual revenue from a number of sources. These include, but are not limited to, property taxes, sales taxes, franchise fees, fines, rents, and user and regulatory fees. User and regulatory fees are intended to cover all, or a portion of, the costs incurred by a city for providing fee-related services and activities that are not otherwise provided to those not paying the fee.

California cities regularly conduct fee studies to justify fee amounts imposed and to optimize the overall body of revenues available to the municipality to fund its services. Widespread industry practice and fiscal conditions in the state have led most cities to link cost recovery for services of individual action, cause, or benefit to that individual through user fee revenue, relieving the agency's general revenues for services of broader community benefit.

PREVAILING GUIDANCE

The objectives of this study, the methodology used to complete the study, and the formulation of outcomes and recommendations for future consideration were significantly influenced by Article 13C of the California Constitution and Section 66014 of the California Government Code.

Article 13C states that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payer bear a fair or reasonable relationship to the payer's burdens on, or benefits received from, the governmental activity. Additionally, Article 13C identifies the following as items that are not defined as taxes:

- A charge imposed for a specific benefit conferred or privilege granted directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
- A charge imposed for a specific government service or product provided directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
- A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
- A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.
- A charge imposed as a condition of property development.
- Assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

PROJECT ORIENTATION

Section 66014(a) of the California Government Code includes the following, “Notwithstanding any other provision of law, when a local agency charges fees for zoning variances; zoning changes; use permits; building inspections; building permits; ...the processing of maps under the provisions of the Subdivision Map Act...; or planning services...; those fees may not exceed the estimated reasonable cost of providing the service for which the fee is charged, unless a question regarding the amount of the fee charged in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

The outcomes and recommendations of the study are intended to comply with applicable federal, state, and local laws including providing confirmation that the proposed fees (“charges”) recommended as a result of this study are not taxes as defined in Article 13C of the California Constitution and that the proposed fees are no more than necessary to cover the reasonable costs of the City’s activities and services addressed in the fees. Additionally, this report is intended to show that the manner in which the costs are allocated to a payer bear a fair and reasonable relationship to the payer’s burdens on, or benefits received from the activities and services provided by the City.

METHODOLOGY AND DATA SOURCES

This study calculated the estimated reasonable cost of providing various fee-related services across the City organization. Generally, the estimated reasonable cost of providing the fee-related services and activities examined in this study can be calculated as the product of the composite fully-burdened hourly labor rate of the division responsible for providing services and the estimated labor time required to process a typical request for service.

The composite fully-burdened hourly rates calculated in this study are based on the estimated annual hours spent providing fee related services, and estimated labor, services and supplies, and citywide overhead expenditures, sourced as follows:

- Estimated annual hours spent providing fee related services were developed based on interviews with City staff and are in-line with typical direct service ratios experienced by the consultant via studies of similar municipalities throughout California.
- Labor expenditures for in-house personnel were based on budgeted salary and benefits expenditures.
- Contract service personnel related costs were based on current market rates for similar service in the region.
- Citywide overhead cost allocations were developed to assign a reasonable share of central service support to the City’s direct service units.
- Estimated labor times were developed based on responses from the staff primarily responsible for the provision of services examined in the study. Commonly used industry data also aided in the development of time estimates and proposed fee structures.

Once cost of service levels are identified, the City may use this information to inform targeted cost recovery from fees. Fees set at the cost of service target full cost recovery. Fees set at any amount less than the cost of service target less than full cost recovery.

PROJECT ORIENTATION

An illustration of the methods used in this analysis is shown below.

EXHIBIT 2 | STEPS IN ANALYZING COSTS OF SERVICE AND USER FEES

COST OF SERVICE ANALYSIS Process and Methods	
1 ANNUAL LABOR TIME	<ul style="list-style-type: none">➔ Identify annual hours spent providing fee services for each participating division➔ Information is developed and tested using a combination of interviews, questionnaires, historical project information, and historical revenue information
2 ANNUAL EXPENDITURES	<ul style="list-style-type: none">➔ Identify annual cost of providing fee services for each participating division➔ Information is developed and tested using a combination of information found in the City's adopted budget, expenditure history, and the overhead cost plan.
3 FULLY BURDENED HOURLY RATES	<ul style="list-style-type: none">➔ Calculate the estimated fully burdened hourly rate using information from Steps 1 and 2 $\text{Annual Cost} \div \text{Annual Hours} = \text{Hourly Rate}$
4 SERVICE/ACTIVITY LABOR TIME	<ul style="list-style-type: none">➔ Estimate labor time required to process individual request for service➔ Information is developed and tested using a combination of interviews, questionnaires, commonly used measures, and information developed in Step 1
5 UNIT COST OF SERVICE	<ul style="list-style-type: none">➔ Calculate the estimated cost of service using information from Steps 3 and 4 $\text{Hourly Rate} \times \text{Labor Hours} = \text{Unit Cost of Service}$
6 CURRENT COST RECOVERY	<ul style="list-style-type: none">➔ Calculate current cost recovery level for a specific service $\text{Current Fee} \div \text{Unit Cost of Service} = \text{Current Cost Recovery}$
7 TARGETED COST RECOVERY	<ul style="list-style-type: none">➔ Use laws, industry standards, goals and policies, and historical trends to determine targeted cost recovery $\text{Proposed Fee} \div \text{Unit Cost of Service} = \text{Targeted Cost Recovery}$
8 TEST FOR REASONABLENESS	<ul style="list-style-type: none">➔ Test to confirm forecast revenue from fees will not exceed program costs➔ Use historical permit volume and proposed fees to forecast anticipated revenue from fees➔ Forecasted revenues should not exceed program costs

PROJECT ORIENTATION

CONSIDERATIONS FOR IMPLEMENTATION

If the City decides to adopt or otherwise utilize outcomes generated through this study, it should:

- **Update Systems for Fee Outcomes** – Ensure that City staff begin using updated fees and associated outcomes once the updated schedule of fees becomes effective. Values should be included in all official fee schedules used throughout the City (e.g., departmental pamphlets, counter schedules, and online information). Additionally, ensure collections processes are updated, which may include coding in billing systems and training for personnel who handle fees directly with the public.
- **Actively Monitor the Use of Fees** – In order to recover accurate and eligible amounts expected, the City should be diligent about tracking time to projects and ensuring fees are applied in the correct amount and using the correct and intended basis.
- **Monitor Feedback and Permit Statistics** – Monitor permit and application volume and applicant feedback to determine if fee modifications are resulting in any unanticipated changes in project frequency and to increase the level of detail available for revenue forecasting.
- **Annually Review and Adjust Fee Values** – In order to generally maintain pace with regional cost inflation and/or the City's salary cost inflation, the City should adjust its fees on an annual basis. A commonly used, reasonable inflation index is the annual change in the all-urban Consumer Price Index (CPI) representative of the region.
- **Periodically Perform Comprehensive Analysis** – A comprehensive fee study should be conducted periodically (e.g., every three to five years) to ensure fee levels remain at or below legal limits and are consistent with evolving service practices and local conditions.

COST OF SERVICE ANALYSIS



User and Regulatory Fees

Fee-Related Cost of Service Analysis

City of Signal Hill

Cost of Service Analysis

Description	Page
Building Fees	3
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Oil Field Services Fees	13
Planning Fees	16
General Plan / Zoning Code Update Fees	24
Technology Fee	26
Police Fees	28
Public Works Fees	37
Parks, Recreation, and Libraries Fees	41
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User and Regulatory Fees

Cost of Service Calculations

Building

City of Signal Hill
User and Regulatory Fee Study
Allocation of Annual Labor Effort - Building Safety

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
Director of Community Dev	\$95	0.10	\$19,762	2,080	216	1,864	186	[a],[b]
Principal Building Inspector	\$55	0.45	\$51,049	2,080	216	1,864	839	[a],[b]
Planning Manager	\$65	0.10	\$13,543	2,080	216	1,864	186	[a],[b]
Associate Planner	\$49	0.10	\$10,277	2,080	216	1,864	186	[a],[b]
Mgmt Assistant Comm Dev	\$41	0.35	\$29,520	2,080	216	1,864	652	[a],[b]
Permit Technician - (PT)	\$20	0.50	\$20,800	2,080	-	2,080	1,040	[a],[b]
Total		1.60	\$144,952				3,090	

Contract Services

Description	Total	Est Hrly Cost	Total Hours	Notes
Annual Contract Services	\$75,000	\$140	536	[c]

Total Productive Hours	Total	Notes
In-House	3,090	
Contract	536	
Total	3,626	

Allocation of Hours	Share	Total	Notes
Indirect	33%	1,030	[b]
Direct	67%	2,060	[b]
Total	100%	3,090	

[a] Source: FY 23/24 authorized positions.

[b] Direct/Indirect hours are intended to serve as reasonable estimates. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

[c] Amounts intended to serve as reasonable estimates of market rates for contract service providers.

City of Signal Hill
User and Regulatory Fee Study
Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Community Development - Building Safety

Recurring Expenditures [a]

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	Building Safety	100-63-5110	Salaries & Wages - Full-time	\$120,225	\$0	\$120,225	
General Fund	Building Safety	100-63-5115	Part-time Salaries	\$20,804	\$0	\$20,804	
General Fund	Building Safety	100-63-5130	Overtime Salaries	\$475	\$0	\$475	
General Fund	Building Safety	100-63-5160	Car Allowance	\$360	\$0	\$360	
General Fund	Building Safety	100-63-5220	FICA Contributions	\$9,499	\$0	\$9,499	
General Fund	Building Safety	100-63-5230	Retirement Contributions	\$11,578	\$0	\$11,578	
General Fund	Building Safety	100-63-5270	Other Employee Benefits	\$1,739	\$0	\$1,739	
General Fund	Building Safety	100-63-5271	Defined Contribution	\$1,058	\$0	\$1,058	
General Fund	Building Safety	100-63-5272	Workers' Compensation	\$1,840	\$0	\$1,840	
General Fund	Building Safety	100-63-5273	Health Benefits	\$22,560	\$0	\$22,560	
General Fund	Building Safety	100-63-5276	Life Insurance Benefit	\$195	\$0	\$195	
General Fund	Building Safety	100-63-5280	Wellness Benefit	\$75	\$0	\$75	
General Fund	Building Safety	100-63-5310	Dues & Memberships	\$700	\$0	\$700	
General Fund	Building Safety	100-63-5320	Travel & Training	\$2,000	\$0	\$2,000	
General Fund	Building Safety	100-63-5340	Books & Periodicals	\$1,300	\$0	\$1,300	
General Fund	Building Safety	100-63-5400	Contract Services - General	\$3,500	\$0	\$3,500	
General Fund	Building Safety	100-63-5410	Legal Services	\$3,000	(\$3,000)	\$0	
General Fund	Building Safety	100-63-5421	Plan Check Professional Svc	\$75,000	\$0	\$75,000	
General Fund	Building Safety	100-63-5422	Building Code Enforcement	\$3,000	(\$3,000)	\$0	
General Fund	Building Safety	100-63-5570	Software Licensing & Support	\$6,120	\$0	\$6,120	
General Fund	Building Safety	100-63-5590	Fleet Provision Charge	\$4,465	\$0	\$4,465	
General Fund	Building Safety	100-63-5740	General Supplies	\$1,000	\$0	\$1,000	
General Fund	Building Safety	100-63-5750	Gasoline, Oil, & Tires	\$695	\$0	\$695	
Total				\$291,188	(\$6,000)	\$285,188	

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	30%	\$285,188	\$85,556	[b]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$285,188	77%	
Allocation of Citywide Overhead	\$85,556	23%	
Total	\$370,744	100%	

City of Signal Hill
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Community Development - Building Safety

Revenue Summary

Acct #	Acct Desc	Actual 2020/21	Actual 2021/22	2023/24 Budget	Multi-Year Avg	Percentage	Notes
100-32-4632	Building Permits	\$135,796	\$179,667	\$241,100	\$185,521	65%	
100-34-4631	Energy Fees - Building & Safety	\$286	\$84	\$200	\$190	0%	
100-34-4632	Plan Check Fees	\$73,061	\$128,374	\$85,909	\$95,781	34%	
100-34-4636	SB 1186 ADA Fee - 70% City Share	\$6,395	\$5,644	\$1,000	\$4,346	2%	
Total		\$215,538	\$313,769	\$328,209	\$285,839	100%	

Cost Recovery

Description	Total
Average Revenue	\$285,839
Expenditures	\$370,744
Cost Recovery Rate	77%
General Fund Subsidy	\$84,906

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$370,744
Direct Hours	2,060
Fully-Burdened Hourly Rate	\$180

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Building	1.60	2,080	3,328	\$144,952	\$44	\$180	4.13

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully- Burdened Hourly Rate	Fully-Burdened Hourly Rate
Director of Community Dev	\$19,762	0.10	\$197,621	\$95	4.13	\$393
Principal Building Inspector	\$51,049	0.45	\$113,443	\$55	4.13	\$225
Planning Manager	\$13,543	0.10	\$135,429	\$65	4.13	\$269
Associate Planner	\$10,277	0.10	\$102,773	\$49	4.13	\$204
Mgmt Assistant Comm Dev	\$29,520	0.35	\$84,344	\$41	4.13	\$168
Permit Technician - (PT)	\$20,800	0.50	\$41,600	\$20	4.13	\$83

[a] Source: FY 23/24 Adopted Budget.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

City of Signal Hill
User and Regulatory Fee Study
Building Safety Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Total	Hourly Rate	Cost of Svc	Current Fee	Current Est. Cost Recovery	Proposed Fee FY 24/25	Proposed Cost Recovery	Note
1	HVAC Change-Out - Residential	1.25	x	\$180 = \$225	varies	varies	\$203	90%	
2	Water Heater Change-Out - Residential	0.75	x	\$180 = \$135	varies	varies	\$122	90%	
3	Residential Re-Roof	1.75	x	\$180 = \$315	varies	varies	\$284	90%	
4	Siding Replacement	1.00	x	\$180 = \$180	varies	varies	\$162	90%	
5	Service Panel Upgrade - Residential	1.25	x	\$180 = \$225	varies	varies	\$203	90%	
6	Battery Backup Storage	1.00	x	\$180 = \$180	varies	varies	\$162	90%	
7	Electric Vehicle Charger	1.00	x	\$180 = \$180	varies	varies	\$162	90%	
8	Generator	1.00	x	\$180 = \$180	varies	varies	\$162	90%	
9	Residential Solar Photovoltaic System - Solar Permit								
	a) Plan Review								
	i) Base Fee for 15kW or Less				varies	varies	\$200		[a],[b]
	ii) Fee for Each Additional kW above 15kW				varies	varies	\$15		[a],[b]
	b) Permit				varies	varies	\$250		[a],[b]
10	Commercial Solar Photovoltaic System - Solar Permit								
	a) Plan Review								
	i) Base Fee 50kW or Less				varies	varies	\$444		[a],[b]
	ii) Fee for Each Add'l kW above 50kW up to 250kW				varies	varies	\$7		[a],[b]
	ii) Fee for Each Add'l kW above 250kW				varies	varies	\$5		[a],[b]
	b) Permit				varies	varies	\$556		[a],[b]
11	Swimming Pool Replaster / Equipment Change-Out	1.75	x	\$180 = \$315	varies	varies	\$284	90%	
12	Swimming Pool Remodel (e.g., Changing Pool Shape, Adding Cabo Shelf, etc.)	1.75	x	\$180 = \$315	varies	varies	\$284	90%	
13	Temporary Power								
	a) First or Main Power Distribution Pole	1.25	x	\$180 = \$225	\$305	136%	\$203	90%	
	b) Additional Poles (same system) for distributions	0.25	x	\$180 = \$45	\$37	82%	\$41	90%	
14	Retaining Wall	1.75	x	\$180 = \$315	varies	varies	\$284	90%	
15	Window / Sliding Glass Door - Repair								
	a) Up to 5	1.75	x	\$180 = \$315	varies	varies	\$284	90%	
	b) Per Window Over 5 Windows	0.25	x	\$180 = \$45	varies	varies	\$41	90%	
16	Fences	1.25	x	\$180 = \$225	varies	varies	\$203	90%	
17	Electrical and Irrigation Pedestals per pedestal	1.25	x	\$180 = \$225	varies	varies	\$203	90%	

[a] Total fees shall not exceed amounts outlined in California Government Code 66015(a)(1).

[b] The City will not collect additional permit processing fees. Amounts shown are total amount due for permit processing, plan review, and permit.

City of Signal Hill
User and Regulatory Fee Study
Building Safety Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Est. City Staff Labor Hrs		Fully- Burdened Hourly		Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Unit	Notes
	Permit Fee for New Buildings, Additions, Tenant Improvements, Residential Remodels, and Combined Mechanical, Electrical, and/or Plumbing Permits											
1	\$1 - \$2,000	0.75	x	\$180	=	\$135	\$75	56%	\$122	90%		
2	\$2,001 - \$25,000	0.75	x	\$180	=	\$135	\$75	56%	\$122	90%		
3	\$25,001 - \$50,000	3.00	x	\$180	=	\$540	\$282	52%	\$486	90%		
4	\$50,001 - \$100,000	6.00	x	\$180	=	\$1,080	\$482	45%	\$972	90%		
5	\$100,001 - \$500,000	10.00	x	\$180	=	\$1,800	\$845	47%	\$1,620	90%		
6	\$500,001 - \$1,000,000	32.00	x	\$180	=	\$5,760	\$3,565	62%	\$5,184	90%		
7	\$1,000,001 - \$5,000,000	48.00	x	\$180	=	\$8,640	\$6,965	81%	\$7,776	90%		
	For permits requiring plumbing, electric, or mechanical review, the following percentages shall be added to the base permit fee											
1	Mechanical	15%				15%	15%	100%	15%	100%		
2	Plumbing	15%				15%	15%	100%	15%	100%		
3	Electrical	15%				15%	20%	133%	15%	100%		

City of Signal Hill
User and Regulatory Fee Study
Building Safety Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Est. City Staff Labor Hrs		Fully-Burdened Hourly	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Notes
1	Building Plan Check Fees - Building									
	a) Building Plan Check Fee, if applicable	85%						85%	100%	[a]
	b) Expedited Plan Check - At Application Submittal (when applicable)	1.5x building plan check fee						1.5x building plan check fee	100%	
	c) Tract Home / Master Plan Construction (Production Units)	20%						20% of standard plan check fee	100%	[b],[c]
	d) Alternate Materials and Methods Review (per hour)	1.00	x	\$180	=	\$180	varies	Acutal hourly cost of consultant or per hour billing rate for in-house review	100%	
	e) Excess Plan Review Fee (4th and subsequent) (per hour)	1.00	x	\$180	=	varies		Acutal hourly cost of consultant or per hour billing rate for in-house review	100%	
	f) Revisions to an Approved Permit (per hour)	1.00	x	\$180	=	varies		Acutal hourly cost of consultant or per hour billing rate for in-house review	100%	
	g) Deferred Submittal (per hour)	1.00	x	\$180	=	varies		Acutal hourly cost of consultant or per hour billing rate for in-house review	100%	

[a] Includes up to three plan checks. The City will bill hourly for additional plan review required.

[b] For identical buildings built by the same builder on the same lot or in the same tract and for which building permits are issued at the same time.

[c] Fee amount shown is for repeat units. Model units/initial units pay regular building plan check fee.

City of Signal Hill
User and Regulatory Fee Study
Building Safety Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Est. City Staff Labor Hrs		Fully-Burdened Hourly		Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Unit	Notes
1 Permit Processing Fee											
a) Residential	0.50	x	\$180	=	\$90	\$75	84%	\$90	100%		
b) Non-Residential	1.25	x	\$180	=	\$225	\$209	93%	\$225	100%		
2 Strong Motion Instrumentation (SMI) Fee Calculation											[a]
a) Residential								\$0.50 or valuation x .00013			[a]
b) Commercial								\$0.50 or valuation x .00028			[a]
3 Building Standards (SB 1473) Fee Calculation (Valuation)											[a]
a) \$1 - \$25,000								\$1			[a]
b) \$25,001 - \$50,000								\$2			[a]
c) \$50,001 - \$75,000								\$3			[a]
d) \$75,001 - \$100,000								\$4			[a]
e) Each Add'l \$25,000 or fraction thereof								Add \$1			[a]
4 General Plan Update Fee (percent of building permit fee)								5%			[b]
5 Technology Fee (percent of permit fee)								5%			[c]
6 Temporary Certificate of Occupancy	3.00	x	\$180	=	\$540			\$486	90%		
7 Permit Extension	0.50	x	\$180	=	\$90			\$90	100%		
8 Permit Reissuance Fee	0.50	x	\$180	=	\$90			\$90	100%		
9 Damaged Building Survey (Fire, Flood, Vehicle Damage, Etc.) (per hour)	1.00	x	\$180	=	\$180			\$162	90%		
Other Fees											
10 After Hours Inspection (per hour) (4-hour minimum)	1.20	x	\$180	=	\$216			\$194	90%		[d]
11 Re-inspection Fee (2nd Time or More) (each)	1.00	x	\$180	=	\$180			\$162	90%		[e]
12 Missed Inspection Fee	1.00	x	\$180	=	\$180			\$162	90%		
13 Fees for Services Not Listed in this Fee Schedule (per 1/2 hour)	0.50	x	\$180	=	\$90			\$81	90%		
Violation Fees											
14 Investigation Fee For Work Done Without Permits (In addition to applicable permit fees)								equal to permit fee (i.e., 2x permit fees)			

[a] Fees set by State of California.

[b] Fee applies to new construction, additions, tenant improvements, and residential remodels requiring building permits.

[c] Fee applies to all permits except solar permits.

[d] Fee is per hour, with a four-hour minimum.

[e] Reinspection fee applies after the first re-inspection.

User and Regulatory Fees

Cost of Service Calculations

Grading

City of Signal Hill
User and Regulatory Fee Study
Grading Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Est. City Staff Labor Hrs		Fully- Burdened Hourly	=	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Unit	Notes
1	Permit Processing Fee											
	a) Residential	0.50	x	\$180	=	\$90	\$75	84%	\$90	100%		
	b) Non-Residential	1.25	x	\$180	=	\$225	\$209	93%	\$225	100%		
2	Grading Permit Fees Volume (CY) Not Over											
	a) 50 CY	1.00	x	\$180	=	\$180	varies	varies	\$162	90%		
	b) 100 CY	1.50	x	\$180	=	\$270	varies	varies	\$243	90%		
	c) 200 CY	2.00	x	\$180	=	\$360	varies	varies	\$324	90%		
	d) 300 CY	2.50	x	\$180	=	\$450	varies	varies	\$405	90%		
	e) 400 CY	3.00	x	\$180	=	\$540	varies	varies	\$486	90%		
	f) 500 CY	3.50	x	\$180	=	\$630	varies	varies	\$567	90%		
	g) 600 CY	4.00	x	\$180	=	\$720	varies	varies	\$648	90%		
	h) 700 CY	4.50	x	\$180	=	\$810	varies	varies	\$729	90%		
	i) 800 CY	5.00	x	\$180	=	\$900	varies	varies	\$810	90%		
	j) 900 CY	5.50	x	\$180	=	\$990	varies	varies	\$891	90%		
	k) 1000 CY	6.00	x	\$180	=	\$1,080	varies	varies	\$972	90%		
	l) Each Add'l 1,000 CY up to 100,000 CY	0.33	x	\$180	=	\$59	varies	varies	\$53	90%		
	m) Each Add'l 10,000 CY over 100,000 CY	0.33	x	\$180	=	\$59	varies	varies	\$53	90%		
3	Grading Plan Check (% of permit fee)	85%			=	85%	50%	varies	85%	100%		

User and Regulatory Fees

Cost of Service Calculations

Oil Field Services

City of Signal Hill
User and Regulatory Fee Study
Oil Field Services Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Est. City Staff Labor Hrs		Fully- Burdened Hourly	=	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Unit	Notes
Oil Field Services												
1	Drilling Permit											
	a) New Non-Unit Wells (per well)	6.00	x	\$180	=	\$1,080	\$913	85%	\$1,080	100%		
	b) New Unit Wells from Approved Drill Site (per well)	4.00	x	\$180	=	\$720	\$594	83%	\$720	100%		
2	Redrilling Permit											
	a) New Non-Unit Wells (per well)	4.00	x	\$180	=	\$720	\$594	83%	\$720	100%		
	b) New Unit Wells from Approved Drill Site (per well)	3.00	x	\$180	=	\$540	\$445	82%	\$540	100%		
3	Issuance Fee	0.67	x	\$180	=	\$120	\$92	77%	\$120	100%		
4	Annual Tank Permit	2.00	x	\$180	=	\$360	\$302	84%	\$360	100%		
5	Annual Well Permit (per well)	3.00	x	\$180	=	\$540	\$445	82%	\$540	100%		
6	Annual Idle Well Permit						see Annual Well Permit	82%	see Annual Well Permit	100%		
7	Abandonment (per well)	3.00	x	\$180	=	\$540	\$445	82%	\$540	100%		
8	Abandonment Report Permit	3.00	x	\$180	=	\$540	\$445/well plus consultant costs	82%	\$540/well plus consultant costs	100%		
9	Discovery Permit	3.00	x	\$180	=	\$540	\$445/well plus consultant costs	82%	\$540/well plus consultant costs	100%		
10	Emergency Work Permit - wells (per well)	3.00	x	\$180	=	\$540	\$445	82%	\$540	100%		
11	Emergency Work Permit - all other						Based on Valuation		Based on Valuation			
12	Leak Testing & Observation Permit	4.00	x	\$180	=	\$720	\$594.00/well plus consultant costs	82%	\$720/well plus consultant costs	100%		
13	Methane Site Testing & Mitigation Permit	4.00	x	\$180	=	\$720	\$594.00/well plus consultant costs	82%	\$720/well plus consultant costs	100%		
14	Rework Permit (per well)	2.00	x	\$180	=	\$360	\$296	82%	\$360	100%		
15	Liability Insurance						See Note		See Note			[a]
16	Variances	4.50	x	\$180	=	\$810	\$685	85%	\$810	100%		
17	Appeals	2.25	x	\$180	=	\$405	\$342	84%	\$405	100%		

City of Signal Hill
User and Regulatory Fee Study
Oil Field Services Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Est. City Staff Labor Hrs		Fully- Burdened Hourly	=	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Unit	Notes
18	Late Fees	3.75	x	\$180	=	\$675	\$571	85%	\$675	100%		
19	Extension/Decisions	3.75	x	\$180	=	\$675	\$571	85%	\$675	100%		
20	Annual Electrical Permit											
	Total for wells, in category, not per well charge											
	a) 0-10 wells	0.25	x	\$180	=	\$45	\$29	64%	\$45	100%		
	b) 11-25 wells	0.50	x	\$180	=	\$90	\$57	63%	\$90	100%		
	c) 25-50 wells	0.75	x	\$180	=	\$135	\$114	84%	\$135	100%		
	d) 50+ wells or other facilities	1.00	x	\$180	=	\$180	\$171	95%	\$180	100%		

[a] \$300,000 for property damage to any one person. One million for property damage to any one accident. One million for personal bodily injury to any one person. Two million aggregate per single accident or occurrence.

User and Regulatory Fees

Cost of Service Calculations

Planning

City of Signal Hill
User and Regulatory Fee Study
Allocation of Annual Labor Effort - Planning

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
Director of Community Dev	\$95	0.60	\$118,572	2,080	216	1,864	1,118	[a],[b]
Planning Manager	\$65	0.45	\$60,943	2,080	216	1,864	839	[a],[b]
Associate Planner	\$49	0.40	\$41,109	2,080	216	1,864	746	[a],[b]
Principal Building Inspector	\$55	0.45	\$51,049	2,080	216	1,864	839	[a],[b]
Mgmt Assistant Comm Dev	\$41	0.10	\$8,434	2,080	216	1,864	186	[a],[b]
Total		2.00	\$280,108				3,728	

In-House Labor Alloc	Share	Total	Notes
Indirect	33%	1,243	[b]
Direct	67%	2,485	[b]
Total	100%	3,728	

[a] Source: FY 23/24 authorized positions.

[b] Direct/Indirect hours are intended to serve as reasonable estimates. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

City of Signal Hill
User and Regulatory Fee Study
Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Community Development - Planning

Recurring Expenditures [a]

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	Planning	100-61-5110	Salaries & Wages - Full-time	\$255,628	\$0	\$255,628	
General Fund	Planning	100-61-5115	Part-time Salaries	\$10,658	\$0	\$10,658	
General Fund	Planning	100-61-5130	Overtime Salaries	\$2,000	\$0	\$2,000	
General Fund	Planning	100-61-5139	Compensated Absences	\$0	\$0	\$0	
General Fund	Planning	100-61-5150	Commission Meetings	\$11,800	\$0	\$11,800	
General Fund	Planning	100-61-5160	Car Allowance	\$2,160	\$0	\$2,160	
General Fund	Planning	100-61-5220	FICA Contributions	\$19,710	\$0	\$19,710	
General Fund	Planning	100-61-5230	Retirement Contributions	\$24,232	\$0	\$24,232	
General Fund	Planning	100-61-5270	Other Employee Benefits	\$3,536	\$0	\$3,536	
General Fund	Planning	100-61-5271	Defined Contribution	\$5,836	\$0	\$5,836	
General Fund	Planning	100-61-5272	Workers' Compensation	\$4,256	\$0	\$4,256	
General Fund	Planning	100-61-5273	Health Benefits	\$40,770	\$0	\$40,770	
General Fund	Planning	100-61-5276	Life Insurance Benefit	\$674	\$0	\$674	
General Fund	Planning	100-61-5280	Wellness Benefit	\$413	\$0	\$413	
General Fund	Planning	100-61-5310	Dues & Memberships	\$700	\$0	\$700	
General Fund	Planning	100-61-5315	LAFCO Charge	\$1,500	\$0	\$1,500	
General Fund	Planning	100-61-5320	Travel & Training	\$500	\$0	\$500	
General Fund	Planning	100-61-5330	Meetings	\$3,650	\$0	\$3,650	
General Fund	Planning	100-61-5340	Books & Periodicals	\$260	\$0	\$260	
General Fund	Planning	100-61-5400	Contract Services - General	\$439,235	(\$439,235)	\$0	
General Fund	Planning	100-61-5410	Legal Services	\$32,000	(\$32,000)	\$0	
General Fund	Planning	100-61-5540	Vehicle Maintenance	\$0	\$0	\$0	
General Fund	Planning	100-61-5590	Fleet Provision Charge	\$1,868	\$0	\$1,868	
General Fund	Planning	100-61-5630	Media Services	\$4,000	\$0	\$4,000	
General Fund	Planning	100-61-5740	General Supplies	\$2,000	\$0	\$2,000	
General Fund	Planning	100-61-5750	Gasoline, Oil, & Tires	\$232	\$0	\$232	
Total				\$867,618	(\$471,235)	\$396,383	

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	30%	\$867,618	\$260,285	[b]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$867,618	77%	
Allocation of Citywide Overhead	\$260,285	23%	
Total	\$1,127,903	100%	

Allocation of Annual Labor Effort

City of Signal Hill
User and Regulatory Fee Study
Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Community Development - Planning

Description	Total	Total	Notes
Indirect: General Admin; Mgmt; Policies; Procedures; Training; Public Info	33%	\$375,968	[c]
Direct: Long-Range Planning, Current Planning	67%	\$751,936	[c]
Total	100%	\$1,127,903	

Allocation of Annual Labor Effort Among Core Services

Description	Total	Total	Notes
Current Planning and Permitting	40%	\$451,161	[c]
All Other Planning Services (e.g., Advance Planning / Regional Planning)	60%	\$676,742	[c]
Total	100%	\$1,127,903	

Revenue Summary

Acct #	Acct Desc	Actual 2020/21	Actual 2021/22	2023/24 Budget	Multi-Year Avg	Percentage	Notes
100-34-4600	Administrative Fee (CD)	\$52,295	\$43,359	\$30,000	\$41,885	35%	
100-34-4602	Planning Fees	\$11,678	\$10,252	\$15,000	\$12,310	10%	
100-34-4604	Planning Bus. Lic. Review Fee	\$10,084	\$12,311	\$0	\$7,465	6%	
100-34-4605	Development Rvw Processing	\$88,569	\$52,573	\$35,000	\$58,714	49%	
Total		\$162,626	\$118,495	\$80,000	\$120,374	100%	

Cost Recovery

Description	Total
Average Revenue	\$120,374
Expenditures	\$451,161
Cost Recovery Rate	27%
General Fund Subsidy	\$330,788

Calculation of Fully-Burdened Hourly Rate for Planning Fee-Related Services

Description	Total
Labor & Non-Prof Svcs/S'plies	\$396,383
Citywide OH	\$118,915
Total Costs for Hourly Rate	\$515,298
Direct Hours	2,485
Fully-Burdened Hourly Rate	\$207

Current Hourly Rate	\$127	Adjustment
Year 1 Rate - FY 24/25	\$154	21%
Year 2 Rate - FY 25/26	\$180	17%
Year 3 Rate - FY 26/27	\$207	15%

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Planning	2.00	2,080	4,160	\$280,108	\$67	\$207	3.07

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Director of Community Dev	\$118,572	0.60	\$197,621	\$95	3.07	\$292
Planning Manager	\$60,943	0.45	\$135,429	\$65	3.07	\$200
Associate Planner	\$41,109	0.40	\$102,773	\$49	3.07	\$152
Principal Building Inspector	\$51,049	0.45	\$113,443	\$55	3.07	\$168
Mgmt Assistant Comm Dev	\$8,434	0.10	\$84,344	\$41	3.07	\$125

[a] Source: FY 23/24 Adopted Budget.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] Amounts intended to serve as reasonable estimates of direct activities v. indirect support to direct activities. Amounts may vary from year-to-year depending on activity, projects, and City Council priorities.

City of Signal Hill
User and Regulatory Fee Study
Planning Fees
Calculation of Estimated Cost of Service

Fee Description		Est. Labor Hours		Hourly Rate	=	Est. Cost of Svc	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Note
1	Residential											
	Residential Additions											
	a) Single-story additions to Existing Dwellings Less than 500 SF of Floor Area	4.0	x	\$207	=	\$828	\$394	48%	\$477	58%	Fixed Fee	
	b) Second-story additions and additions of more than 500 SF of Floor Area	varies	x	\$207	=	varies	\$4,000	61%	\$5,000	74%	Deposit	
2	New Single-Family or Duplex Dwellings											
	a) Without View Analysis	varies	x	\$207	=	varies	\$5,000	61%	\$6,000	74%	Deposit	
	b) With View Analysis	varies	x	\$207	=	varies	\$6,000	61%	\$7,000	74%	Deposit	
3	ADU	varies	x	\$207	=	varies	varies	61%	\$3,500	74%	Deposit	[a]
4	Multi-Family and Tract Developments											
	a) Fewer than 10 Dwelling Units	varies	x	\$207	=	varies	\$8,000	61%	\$10,000	74%	Deposit	
	b) More than 10 Dwelling Units	varies	x	\$207	=	varies	\$12,000	61%	\$15,000	74%	Deposit	
5	Administrative Site Plan and Design Review (per hour)	1.0	x	\$207	=	\$207	varies	61%	\$154	74%	Per Hour	
6	Other Planning Applications Including Parcel Map, Parcel Map Waiver, Lot Line Adjustments, Etc.	varies	x	\$207	=	varies	\$4,000	61%	\$5,000	74%	Deposit	
7	Residential Inspections											
	a) 4 Units	4.0	x	\$207	=	\$828	\$611	74%	\$739	89%	Fixed Fee	
	b) 5 - 10 Units	5.0	x	\$207	=	\$1,035	\$763	74%	\$923	89%	Fixed Fee	
	c) More than 10 Units	10.0	x	\$207	=	\$2,070	\$1,528	74%	\$1,849	89%	Fixed Fee	

City of Signal Hill
User and Regulatory Fee Study
Planning Fees
Calculation of Estimated Cost of Service

Fee Description		Est. Labor Hours		Hourly Rate	=	Est. Cost of Svc	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Note
Commercial & Industrial												
8	Compliance Plans (Trucking and Storage Yards)	6.0	x	\$207	=	\$1,242	\$897 Plus Consultant Cost	varies	\$1,085 Plus Consultant Cost	varies	Fixed Fee Plus Consultant Costs	
9	Signs	1.5	x	\$207	=	\$311	\$100	32%	\$121	39%	Fixed Fee	
10	Outdoor Sales or Temporary Events	4.0	x	\$207	=	\$828	\$743	90%	\$828	100%	Fixed Fee	
11	Minor Tenant Improvements	3.0	x	\$207	=	\$621	\$333	54%	\$403	65%	Fixed Fee	
12	Additions to Existing Buildings and Tenant Improvement Projects	varies	x	\$207	=		\$1,500	61%	\$2,000	74%	Deposit	
13	New Buildings											
	a) Up to 10,000 SF	varies	x	\$207	=	varies	\$6,000	61%	\$7,000	74%	Deposit	
	b) More than 10,000 SF	varies	x	\$207	=	varies	\$8,000	61%	\$10,000	74%	Deposit	
14	Administrative Site Plan and Design Review (per hour)	1.0	x	\$207	=	\$207	varies	61%	\$154	74%	Per Hour	
15	Conditional Use Permits, Variances, Specific Plans, General Plan and Zoning Ordinance Amendments, Etc.	varies	x	\$207	=	varies	\$4,000	61%	\$5,000	74%	Deposit	

City of Signal Hill
User and Regulatory Fee Study
Planning Fees
Calculation of Estimated Cost of Service

Fee Description		Est. Labor Hours	Hourly Rate	Est. Cost of Svc	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Note
16	Miscellaneous Abatement	x	\$207	= varies	Actual Costs Plus Consultant Costs	varies	Actual Costs Plus Consultant Costs	varies	Actual Costs Plus Consultant Costs	
17	Administrative Citation			n/a	\$444	n/a	\$444	n/a	Fine	
18	Appeals (Except for Administrative Citation)	16.0	x \$207	= \$3,312	\$350	11%	\$425	13%	Fixed Fee	[b]
19	Banner Sign	1.0	x \$207	= \$207	\$33	16%	\$40	19%	Fixed Fee	
20	Business License Review for Zoning	0.5	x \$207	= \$104	\$100	97%	\$100	97%	Fixed Fee	
21	Construction Time Limits 2nd Extension Review	4.0	x \$207	= \$828	\$508 Plus Consultant Cost	varies	\$615 Plus Consultant Cost	varies	Fixed Fee Plus Consultant Costs	
22	Due Diligence Letters	2.0	x \$207	= \$414	\$277	67%	\$335	81%	Fixed Fee	
23	Garage Sales	0.3	x \$207	= \$52	\$22	43%	\$25	48%	Fixed Fee	
24	Non-Traditional Use Review	2.0	x \$207	= \$414	\$238 Plus Consultant Cost	varies	\$288 Plus Consultant Cost	varies	Fixed Fee Plus Consultant Costs	
25	Off-Site Plan Retrieval	0.8	x \$207	= \$155	\$119	77%	\$144	93%	Fixed Fee per Plan Set	
26	Site Inspection		x \$207	= varies	Actual Costs Plus Consultant Costs	varies	Actual Costs Plus Consultant Costs	varies	Actual Costs Plus Consultant Costs	
27	Site Re-Inspection		x \$207	= varies	Actual Costs Plus Consultant Costs	varies	Actual Costs Plus Consultant Costs	varies	Actual Costs Plus Consultant Costs	
28	Rates for Services Not Specified in this Schedule									
	a) In-House Planning Staff	1.0	x \$207	= \$207	\$127	61%	\$154	74%	per hour	
	b) Contract Service Support				Actual + 20% Admin	100%	Actual + 20% Admin	100%	Time & M'tls	

[a] ADU review includes methane review and planning review.

[b] Depending on the subject of the appeal, specialized expertise may be solicited, at the expense of the applicant, for the purpose of providing input to the City Manager, Planning Commission, other Commission or Board, or City Council.

User and Regulatory Fees

Cost of Service Calculations

General Plan / Zoning Code Update

Estimated Expenditures

Description	Total	Amortization / Update Frequency	Annual Cost	Notes
General Plan Update	\$ 1,500,000	20	\$ 75,000	[a]
Housing Element	\$ 150,000	8	\$ 18,750	[a]
Zoning Code	\$ 150,000	5	\$ 30,000	[a]
In-House Maintenance	\$ 169,186	1	\$ 169,186	[a]
Total	\$ 1,969,186		\$ 292,936	

Notes:

[a] Source: Conservative estimates of update costs. Amounts will likely be higher.

User and Regulatory Fees

Cost of Service Calculations

Development Specific Technology Enhancements / Land Management Tracking

Estimated Expenditures

#	Description	Total	Amortization / Update Frequency	Annual Cost	Note
1	Software and Licensing	\$50,000	1	\$ 50,000	[a]
2	Hardware Upgrades	\$25,000	10	\$ 2,500	[a]
3	Implementation	\$350,000	10	\$ 35,000	[a]
4	Contingency (10%)	\$50,000	10	\$ 5,000	[a]
5	Total	\$475,000		\$ 92,500	

[a] Useful life and ongoing licensing costs, and annual revenues estimated by ClearSource. Amounts are intended to represent reasonable estimates.

User and Regulatory Fees

Cost of Service Calculations

Police

City of Signal Hill
User and Regulatory Fee Study
Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Department

Recurring Expenditures [a]

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	Police Support Services	100-74-5110	Salaries & Wages - Full-time	\$960,857	\$0	\$960,857	
General Fund	Police Support Services	100-74-5170	Uniform Allowance	\$3,700	\$0	\$3,700	
General Fund	Police Support Services	100-74-5220	FICA Contributions	\$25,420	\$0	\$25,420	
General Fund	Police Support Services	100-74-5230	Retirement Contributions	\$391,354	\$0	\$391,354	
General Fund	Police Support Services	100-74-5270	Other Employee Benefits	\$9,937	\$0	\$9,937	
General Fund	Police Support Services	100-74-5271	Defined Contribution	\$22,782	\$0	\$22,782	
General Fund	Police Support Services	100-74-5272	Workers' Compensation	\$82,296	\$0	\$82,296	
General Fund	Police Support Services	100-74-5273	Health Benefits	\$124,800	\$0	\$124,800	
General Fund	Police Support Services	100-74-5276	Life Insurance Benefit	\$2,883	\$0	\$2,883	
General Fund	Police Support Services	100-74-5280	Wellness Benefit	\$1,250	\$0	\$1,250	
General Fund	Police Support Services	100-74-5310	Dues & Memberships	\$2,000	\$0	\$2,000	
General Fund	Police Support Services	100-74-5320	Travel & Training	\$6,500	\$0	\$6,500	
General Fund	Police Support Services	100-74-5330	Meetings	\$4,100	\$0	\$4,100	
General Fund	Police Support Services	100-74-5340	Books & Periodicals	\$500	\$0	\$500	
General Fund	Police Support Services	100-74-5400	Contract Services - General	\$248,891	(\$248,891)	\$0	
General Fund	Police Support Services	100-74-5410	Legal Services	\$60,000	(\$60,000)	\$0	
General Fund	Police Support Services	100-74-5440	IT Services	\$103,331	\$0	\$103,331	
General Fund	Police Support Services	100-74-5511	Telephone	\$3,600	\$0	\$3,600	
General Fund	Police Support Services	100-74-5540	Vehicle Maintenance	\$1,250	\$0	\$1,250	
General Fund	Police Support Services	100-74-5560	Repair & Maintenance Services	\$16,000	\$0	\$16,000	
General Fund	Police Support Services	100-74-5570	Software Licensing & Support	\$48,892	\$0	\$48,892	
General Fund	Police Support Services	100-74-5590	Fleet Provision Charge	\$39,348	\$0	\$39,348	
General Fund	Police Support Services	100-74-5721	Special Department Supplies	\$500	\$0	\$500	
General Fund	Police Support Services	100-74-5740	General Supplies	\$16,000	\$0	\$16,000	
General Fund	Police Support Services	100-74-5750	Gasoline, Oil, & Tires	\$8,868	\$0	\$8,868	
Total				\$2,185,059	(\$308,891)	\$1,876,168	

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	30%	\$1,876,168	\$562,850	[b]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$1,876,168	77%	
Allocation of Citywide Overhead	\$562,850	23%	
Total	\$2,439,018	100%	

City of Signal Hill
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Department

Allocation

Division	Divisional Expense	Share	Allocation	Notes
Patrol Services	\$7,221,798	67%	\$1,643,268	
Investigative Services	\$1,598,248	15%	\$363,670	
Police Communications/Jail	\$1,146,242	11%	\$260,819	
Police Records	\$527,659	5%	\$120,065	
Emergency / Disaster Services	\$154,882	1%	\$35,242	
Police Community Outreach	\$70,118	1%	\$15,955	
Total	\$10,718,947	100%	\$2,439,018	

[a] Source: FY 23/24 Adopted Budget.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] Intended to represent a reasonable allocation of department administration costs to direct service divisions.

Recurring Expenditures [a]

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
General Fund	Patrol Services	100-72-5110	Salaries & Wages - Full-time	\$3,421,916	\$0	\$3,421,916	\$3,421,916						\$3,421,916	
General Fund	Patrol Services	100-72-5115	Part-time Salaries	\$20,667	(\$20,667)	\$0	\$0						\$0	
General Fund	Patrol Services	100-72-5130	Overtime Salaries	\$232,964	(\$232,964)	\$0	\$0						\$0	
General Fund	Patrol Services	100-72-5131	Court Overtime Salaries	\$42,229	(\$42,229)	\$0	\$0						\$0	
General Fund	Patrol Services	100-72-5132	Briefing Overtime Salaries	\$41,039	(\$41,039)	\$0	\$0						\$0	
General Fund	Patrol Services	100-72-5170	Uniform Allowance	\$24,975	\$0	\$24,975	\$24,975						\$24,975	
General Fund	Patrol Services	100-72-5220	FICA Contributions	\$50,280	\$0	\$50,280	\$50,280						\$50,280	
General Fund	Patrol Services	100-72-5230	Retirement Contributions	\$1,375,319	\$0	\$1,375,319	\$1,375,319						\$1,375,319	
General Fund	Patrol Services	100-72-5270	Other Employee Benefits	\$23,895	\$0	\$23,895	\$23,895						\$23,895	
General Fund	Patrol Services	100-72-5272	Workers' Compensation	\$279,416	\$0	\$279,416	\$279,416						\$279,416	
General Fund	Patrol Services	100-72-5273	Health Benefits	\$499,500	\$0	\$499,500	\$499,500						\$499,500	
General Fund	Patrol Services	100-72-5276	Life Insurance Benefit	\$2,511	\$0	\$2,511	\$2,511						\$2,511	
General Fund	Patrol Services	100-72-5310	Dues & Memberships	\$1,150	\$0	\$1,150	\$1,150						\$1,150	
General Fund	Patrol Services	100-72-5320	Travel & Training	\$36,700	\$0	\$36,700	\$36,700						\$36,700	
General Fund	Patrol Services	100-72-5330	Meetings	\$200	\$0	\$200	\$200						\$200	
General Fund	Patrol Services	100-72-5340	Books & Periodicals	\$450	\$0	\$450	\$450						\$450	
General Fund	Patrol Services	100-72-5400	Contract Services - General	\$100,432	(\$100,432)	\$0	\$0						\$0	
General Fund	Patrol Services	100-72-5511	Telephone	\$6,500	\$0	\$6,500	\$6,500						\$6,500	
General Fund	Patrol Services	100-72-5590	Fleet Provision Charge	\$182,719	\$0	\$182,719	\$182,719						\$182,719	
General Fund	Patrol Services	100-72-5721	Special Department Supplies	\$16,500	\$0	\$16,500	\$16,500						\$16,500	
General Fund	Patrol Services	100-72-5730	Uniforms	\$26,700	\$0	\$26,700	\$26,700						\$26,700	
General Fund	Patrol Services	100-72-5740	General Supplies	\$14,900	\$0	\$14,900	\$14,900						\$14,900	
General Fund	Patrol Services	100-72-5750	Gasoline, Oil, & Tires	\$99,590	\$0	\$99,590	\$99,590						\$99,590	
General Fund	Patrol Services	100-72-5840	Capital Outlay	\$721,247	(\$721,247)	\$0	\$0						\$0	
Total				\$7,221,799	(\$1,158,578)	\$6,063,221	\$6,063,221	\$0	\$0	\$0	\$0	\$0	\$6,063,221	

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
General Fund	Investigative Services	100-73-5110	Salaries & Wages - Full-time	\$664,603	\$0	\$664,603		\$664,603					\$664,603	
General Fund	Investigative Services	100-73-5115	Part-time Salaries	\$46,128	(\$46,128)	\$0		\$0					\$0	
General Fund	Investigative Services	100-73-5170	Uniform Allowance	\$3,700	\$0	\$3,700		\$3,700					\$3,700	
General Fund	Investigative Services	100-73-5220	FICA Contributions	\$14,490	\$0	\$14,490		\$14,490					\$14,490	
General Fund	Investigative Services	100-73-5230	Retirement Contributions	\$653,762	\$0	\$653,762		\$653,762					\$653,762	
General Fund	Investigative Services	100-73-5270	Other Employee Benefits	\$4,702	\$0	\$4,702		\$4,702					\$4,702	
General Fund	Investigative Services	100-73-5272	Workers' Compensation	\$58,396	\$0	\$58,396		\$58,396					\$58,396	
General Fund	Investigative Services	100-73-5273	Health Benefits	\$95,100	\$0	\$95,100		\$95,100					\$95,100	
General Fund	Investigative Services	100-73-5276	Life Insurance Benefit	\$465	\$0	\$465		\$465					\$465	
General Fund	Investigative Services	100-73-5310	Dues & Memberships	\$400	\$0	\$400		\$400					\$400	
General Fund	Investigative Services	100-73-5320	Travel & Training	\$6,000	\$0	\$6,000		\$6,000					\$6,000	
General Fund	Investigative Services	100-73-5330	Meetings	\$200	\$0	\$200		\$200					\$200	
General Fund	Investigative Services	100-73-5400	Contract Services - General	\$15,500	(\$15,500)	\$0		\$0					\$0	
General Fund	Investigative Services	100-73-5511	Telephone	\$2,400	\$0	\$2,400		\$2,400					\$2,400	
General Fund	Investigative Services	100-73-5590	Fleet Provision Charge	\$19,131	\$0	\$19,131		\$19,131					\$19,131	
General Fund	Investigative Services	100-73-5721	Special Department Supplies	\$1,000	\$0	\$1,000		\$1,000					\$1,000	
General Fund	Investigative Services	100-73-5730	Uniforms	\$350	\$0	\$350		\$350					\$350	
General Fund	Investigative Services	100-73-5740	General Supplies	\$7,850	\$0	\$7,850		\$7,850					\$7,850	
General Fund	Investigative Services	100-73-5750	Gasoline, Oil, & Tires	\$4,071	\$0	\$4,071		\$4,071					\$4,071	
Total				\$1,598,248	(\$61,628)	\$1,536,620	\$0	\$1,536,620	\$0	\$0	\$0	\$0	\$1,536,620	

City of Signal Hill
User and Regulatory Fee Study
Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Department

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
General Fund	Communications/Jail	100-75-5110	Salaries & Wages - Full-time	\$469,521	\$0	\$469,521			\$469,521				\$469,521	
General Fund	Communications/Jail	100-75-5130	Overtime Salaries	\$57,400	(\$57,400)	\$0			\$0				\$0	
General Fund	Communications/Jail	100-75-5220	FICA Contributions	\$35,918	\$0	\$35,918			\$35,918				\$35,918	
General Fund	Communications/Jail	100-75-5230	Retirement Contributions	\$275,143	\$0	\$275,143			\$275,143				\$275,143	
General Fund	Communications/Jail	100-75-5270	Other Employee Benefits	\$7,099	\$0	\$7,099			\$7,099				\$7,099	
General Fund	Communications/Jail	100-75-5272	Workers' Compensation	\$32,206	\$0	\$32,206			\$32,206				\$32,206	
General Fund	Communications/Jail	100-75-5273	Health Benefits	\$117,678	\$0	\$117,678			\$117,678				\$117,678	
General Fund	Communications/Jail	100-75-5276	Life Insurance Benefit	\$597	\$0	\$597			\$597				\$597	
General Fund	Communications/Jail	100-75-5320	Travel & Training	\$6,000	\$0	\$6,000			\$6,000				\$6,000	
General Fund	Communications/Jail	100-75-5330	Meetings	\$150	\$0	\$150			\$150				\$150	
General Fund	Communications/Jail	100-75-5400	Contract Services - General	\$3,000	(\$3,000)	\$0			\$0				\$0	
General Fund	Communications/Jail	100-75-5552	Rental of Equipment & Vehicles	\$20,642	\$0	\$20,642			\$20,642				\$20,642	
General Fund	Communications/Jail	100-75-5560	Repair & Maintenance Svcs	\$29,000	\$0	\$29,000			\$29,000				\$29,000	
General Fund	Communications/Jail	100-75-5570	Software Licensing & Support	\$67,000	\$0	\$67,000			\$67,000				\$67,000	
General Fund	Communications/Jail	100-75-5590	Fleet Provision Charge	\$7,870	\$0	\$7,870			\$7,870				\$7,870	
General Fund	Communications/Jail	100-75-5721	Special Department Supplies	\$8,500	\$0	\$8,500			\$8,500				\$8,500	
General Fund	Communications/Jail	100-75-5730	Uniforms	\$4,500	\$0	\$4,500			\$4,500				\$4,500	
General Fund	Communications/Jail	100-75-5740	General Supplies	\$3,000	\$0	\$3,000			\$3,000				\$3,000	
General Fund	Communications/Jail	100-75-5750	Gasoline, Oil, & Tires	\$1,018	\$0	\$1,018			\$1,018				\$1,018	
Total				\$1,146,242	(\$60,400)	\$1,085,842	\$0	\$0	\$1,085,842	\$0	\$0	\$0	\$1,085,842	

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
General Fund	Police Records	100-76-5110	Salaries & Wages - Full-time	\$214,517	\$0	\$214,517				\$214,517			\$214,517	
General Fund	Police Records	100-76-5115	Part-time Salaries	\$86,915	\$0	\$86,915				\$86,915			\$86,915	
General Fund	Police Records	100-76-5130	Overtime Salaries	\$5,000	(\$5,000)	\$0				\$0			\$0	
General Fund	Police Records	100-76-5220	FICA Contributions	\$17,671	\$0	\$17,671				\$17,671			\$17,671	
General Fund	Police Records	100-76-5230	Retirement Contributions	\$19,728	\$0	\$19,728				\$19,728			\$19,728	
General Fund	Police Records	100-76-5270	Other Employee Benefits	\$3,225	\$0	\$3,225				\$3,225			\$3,225	
General Fund	Police Records	100-76-5272	Workers' Compensation	\$30,539	\$0	\$30,539				\$30,539			\$30,539	
General Fund	Police Records	100-76-5273	Health Benefits	\$71,100	\$0	\$71,100				\$71,100			\$71,100	
General Fund	Police Records	100-76-5276	Life Insurance Benefit	\$279	\$0	\$279				\$279			\$279	
General Fund	Police Records	100-76-5310	Dues & Memberships	\$100	\$0	\$100				\$100			\$100	
General Fund	Police Records	100-76-5320	Travel & Training	\$3,500	\$0	\$3,500				\$3,500			\$3,500	
General Fund	Police Records	100-76-5330	Meetings	\$100	\$0	\$100				\$100			\$100	
General Fund	Police Records	100-76-5400	Contract Services - General	\$10,000	(\$10,000)	\$0				\$0			\$0	
General Fund	Police Records	100-76-5420	Professional Services	\$40,000	(\$40,000)	\$0				\$0			\$0	
General Fund	Police Records	100-76-5590	Fleet Provision Charge	\$2,759	\$0	\$2,759				\$2,759			\$2,759	
General Fund	Police Records	100-76-5730	Uniforms	\$2,200	\$0	\$2,200				\$2,200			\$2,200	
General Fund	Police Records	100-76-5740	General Supplies	\$9,850	\$0	\$9,850				\$9,850			\$9,850	
General Fund	Police Records	100-76-5750	Gasoline, Oil, & Tires	\$10,177	\$0	\$10,177				\$10,177			\$10,177	
Total				\$527,660	(\$55,000)	\$472,660	\$0	\$0	\$0	\$472,660	\$0	\$0	\$472,660	

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
General Fund	Emergency/Disaster Svcs	100-77-5110	Salaries & Wages - Full-time	\$97,572	\$0	\$97,572					\$97,572		\$97,572	
General Fund	Emergency/Disaster Svcs	100-77-5220	FICA Contributions	\$6,827	\$0	\$6,827					\$6,827		\$6,827	
General Fund	Emergency/Disaster Svcs	100-77-5230	Retirement Contributions	\$7,316	\$0	\$7,316					\$7,316		\$7,316	
General Fund	Emergency/Disaster Svcs	100-77-5270	Other Employee Benefits	\$1,474	\$0	\$1,474					\$1,474		\$1,474	
General Fund	Emergency/Disaster Svcs	100-77-5273	Health Benefits	\$23,700	\$0	\$23,700					\$23,700		\$23,700	
General Fund	Emergency/Disaster Svcs	100-77-5276	Life Insurance Benefit	\$93	\$0	\$93					\$93		\$93	
General Fund	Emergency/Disaster Svcs	100-77-5310	Dues & Memberships	\$500	\$0	\$500					\$500		\$500	
General Fund	Emergency/Disaster Svcs	100-77-5320	Travel & Training	\$6,800	\$0	\$6,800					\$6,800		\$6,800	
General Fund	Emergency/Disaster Svcs	100-77-5511	Telephone	\$4,700	\$0	\$4,700					\$4,700		\$4,700	
General Fund	Emergency/Disaster Svcs	100-77-5740	General Supplies	\$5,900	\$0	\$5,900					\$5,900		\$5,900	
Total				\$154,882	\$0	\$154,882	\$0	\$0	\$0	\$0	\$154,882	\$0	\$154,882	

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
General Fund	Community Outreach	100-71-5130	Overtime Salaries	\$36,230	(\$36,230)	\$0						\$0	\$0	
General Fund	Community Outreach	100-71-5320	Travel & Training	\$500	\$0	\$500						\$500	\$500	
General Fund	Community Outreach	100-71-5330	Meetings	\$3,100	\$0	\$3,100						\$3,100	\$3,100	
General Fund	Community Outreach	100-71-5590	Fleet Provision Charge	\$14,473	\$0	\$14,473						\$14,473	\$14,473	
General Fund	Community Outreach	100-71-5730	Uniforms	\$2,000	\$0	\$2,000						\$2,000	\$2,000	
General Fund	Community Outreach	100-71-5740	General Supplies	\$8,000	\$0	\$8,000						\$8,000	\$8,000	
General Fund	Community Outreach	100-71-5750	Gasoline, Oil, & Tires	\$5,815	\$0	\$5,815						\$5,815	\$5,815	
Total				\$70,118	(\$36,230)	\$33,888	\$0	\$0	\$0	\$0	\$0	\$33,888	\$33,888	

Total	\$10,718,949	(\$1,371,836)	\$9,347,113	\$6,063,221	\$1,536,620	\$1,085,842	\$472,660	\$154,882	\$33,888	\$9,347,113	
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Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
Citywide Overhead Allocation	30%	\$9,347,113	\$2,804,134	\$1,818,966	\$460,986	\$325,753	\$141,798	\$46,465	\$10,166	\$2,804,134	[b]

Allocation of Department Administration

Description	Total	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
Police Department Administration	\$2,439,018	\$1,643,268	\$363,670	\$260,819	\$120,065	\$35,242	\$15,955	\$2,439,018	[c]

Allocation of Total Costs

Description	Total	Patrol	Investigative Svcs	Comm'ncts / Jail	Records	Emergency / Disaster Svcs	Community Outreach	Total	Notes
Direct	\$9,347,113	\$6,063,221	\$1,536,620	\$1,085,842	\$472,660	\$154,882	\$33,888	\$9,347,113	
Citywide Overhead	\$2,804,134	\$1,818,966	\$460,986	\$325,753	\$141,798	\$46,465	\$10,166	\$2,804,134	
Department Administration	\$2,439,018	\$1,643,268	\$363,670	\$260,819	\$120,065	\$35,242	\$15,955	\$2,439,018	
Total	\$14,590,265	\$9,525,455	\$2,361,276	\$1,672,414	\$734,523	\$236,589	\$60,009	\$14,590,265	

Productive Hours Per FTE

Description	Total	Notes
Costs	2,080	
Less: Leave	232	
Productive Hours	1,848	
Direct Service Ratio	80%	
Direct Hours Avg Per FTE	1,478	

Total Hours

Description	FTE	Productive Hours	Direct Hours	Notes
Patrol	26.70	49,342	39,473	
Investigative Services	6.00	11,088	8,870	
Records	5.50	10,164	8,131	
Total	38.20	70,594	56,475	

Fully-Burdened Hourly Rate Patrol

Description	Total	Notes
Costs	\$9,525,455	
Productive Hours	49,342	
Hourly Rate	\$193	

Fully-Burdened Hourly Rate Investigative Services

Description	Total	Notes
Costs	\$2,361,276	
Productive Hours	11,088	
Hourly Rate	\$213	

Fully-Burdened Hourly Rate Records

Description	Total	Notes
Costs	\$734,523	
Productive Hours	10,164	
Hourly Rate	\$72	

[a] Source: FY 23/24 Adopted Budget.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] See separate worksheet.

City of Signal Hill
User and Regulatory Fee Study
Police Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Patrol Svcs	Admin / Investigative Svcs	Records		\$193	\$213	\$72		Cost of Svc	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Note
						Patrol Svcs	Admin / Investigative Svcs	Records							
1	Reports														
	a) Copy of Accident / Incident Report			0.33	x	\$0	\$0	\$24	=	\$24	\$23	96%	\$24	100%	
	b) Copy of Arrest Report			0.33	x	\$0	\$0	\$24	=	\$24	\$23	96%	\$24	100%	
2	DMV Discovery Request		0.50	1.25	x	\$0	\$107	\$90	=	\$197	\$169	86%	\$197	100%	
3	Immigration / Passport Clearance Letter		0.17		x	\$0	\$36	\$0	=	\$36	\$31	87%	\$36	100%	
4	Citation Sign-off	0.17			x	\$32	\$0	\$0	=	\$32	\$26	81%	\$26	81%	
5	Preferential Parking Permit														
	a) Per Vehicle			0.17	x	\$0	\$0	\$12	=	\$12	\$12	100%	\$12	100%	
	b) Visitor Parking Permit			0.17	x	\$0	\$0	\$12	=	\$12	\$7	58%	\$7	58%	
	c) Overnight Parking Permit			0.17	x	\$0	\$0	\$12	=	\$12	\$12	100%	\$12	100%	
	d) Oversized Vehicle Parking Permit			0.33	x	\$0	\$0	\$24	=	\$24	\$21	88%	\$21	88%	
6	Alarm Permit														
	a) Business Alarm Permit (2-Year Permit)										\$34		\$34		
	b) Residential Alarm Permit (2-Year Permit)										\$17		\$17		
7	Alarm Fine (within any 12 consecutive months)														
	a) First False Alarm	0.50			x	\$97	\$0	\$0	=	\$97	\$0	0%	\$0	0%	
	b) Burglary Alarm: Second and Subsequent False	0.50			x	\$97	\$0	\$0	=	\$97	\$56	58%	\$70	73%	
	c) Robbery Alarm: Second and Subsequent False Alarm	0.75			x	\$145	\$0	\$0	=	\$145	\$111	77%	\$140	97%	
8	Vehicle Impound	1.00		0.33	x	\$193	\$0	\$24	=	\$217	\$160	74%	\$200	92%	
9	Repossession Fee										\$17	n/a	\$15	n/a	[a]
10	Firearm Sales Permit		0.75	0.50	x	\$0	\$160	\$36	=	\$196	\$599	306%	\$196	100%	
11	Massage Permit														
	a) Massage Establishment Permit		2.00	0.75	x	\$0	\$426	\$54	=	\$480	\$479	100%	\$480	100%	
	b) Massage Technician Permit		1.00	0.75	x	\$0	\$213	\$54	=	\$267	\$240	90%	\$267	100%	
12	Pawnbroker Permit / Renewal		0.75	0.50	x	\$0	\$160	\$36	=	\$196	\$719	367%	\$196	100%	
13	Private Patrol System Permit														
	a) Per Business		0.75	0.50	x	\$0	\$160	\$36	=	\$196	\$90	46%	\$125	64%	
	b) Per Private Patrol Officer		0.25	0.17	x	\$0	\$53	\$12	=	\$65	\$6	9%	\$10	15%	
14	Concealed Weapon Permit														
	a) New		2.00	1.00	x	\$0	\$426	\$72	=	\$498	DOJ		\$498	100%	[b]
	b) Renewal										DOJ		\$25		[b]
	c) Psychological Testing										DOJ		\$125		[b]
	d) Modification of Permit										DOJ		\$10		[b]

City of Signal Hill
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

				\$193	\$213	\$72						
Fee Description				Patrol Svcs	Admin / Investigative Svcs	Records	Cost of Svc	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Note
15	Special Events Staffing							Actual Cost		Actual Cost		
16	Subpoena (Officer for Civil Court)							\$171		State Max		
17	Call History List							No Charge		No Charge		
18	Bicycle License							\$1		\$1		

[a] Fee set by State of California.

[b] In addition to amounts, shown, additional amounts due to Department of Justice and/or other agencies will be collected.

User and Regulatory Fees

Cost of Service Calculations

Public Works

City of Signal Hill
User and Regulatory Fee Study
Public Works Department Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description					Total	Hourly Rate	Cost of Svc	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Note
1	Damage to City Property							Actual Cost		Actual Cost		
2	Water and Utility Fees							See SHMC Section 13.4		See SHMC Section 13.4		
3	Water Restoration Fee											
	a) During Normal Operating Hours											
	i) Low Income				1.00	x	\$130	=	\$130	\$50	38%	
	ii) All Others				1.00	x	\$130	=	\$130	\$100	77%	
	b) During Non-Operational Hours											
	i) Low Income				2.00	x	\$156	=	\$312	\$150	48%	
	ii) All Others				2.00	x	\$156	=	\$312	\$250	80%	
4	Annual Backflow Administration							Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	
5	Temporary Water Meter Installation											
	a) Application, Installation, and Removal				4.50	x	\$130	=	\$585	\$523	89%	
	b) Meter Deposit (Refundable)							\$1,500		\$1,500		
6	Refuse Fees							See Fee Resolution No. 2018-06-6265; SHMC 8.80.080		See Fee Resolution No. 2018-06-6265; SHMC 8.80.080		
7	Abatement							Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	
8	Curb Painting Requests				1.50	x	\$130	=	\$195	\$114	58%	
9	Commercial Curb Painting Requests				5.00	x	\$130	=	\$650	\$601	100%	
10	Deed Preparation Fee							Actual Cost		Actual Cost		
11	Development Plan Check Fee							Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	
12	Encroachment Permit/roll-off bin				1.00	x	\$185	=	\$185	\$29	16%	
13	Encroachment Permit/traffic control w/plan check							Actual Cost	100%	Actual Cost	100%	
14	Engineering Plan Check Fee							Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	
15	Excavation Permit				0.50	x	\$185	=	\$93	\$63	68%	

City of Signal Hill
User and Regulatory Fee Study
Public Works Department Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Total		Hourly Rate		Cost of Svc	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Note
16 Excavation Inspection Fee (standard specifications)						Actual Cost	100%	Actual Cost	100%	
17 Preliminary Plan Review						Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	
18 Public Works Inspection Fee (standard specifications)						Actual Cost	100%	Actual Cost	100%	
19 Public Works Inspection Fee (engineered plans)						Actual Cost	100%	Actual Cost	100%	
20 Site Plan Review						Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	
21 Records Research/Request	1.00	x	\$185	=	\$185	\$184	99%	\$185	100%	
22 Subdivision Fees										[a]
a) Parcel Map Waiver (Filing Fee)	1.50	x	\$185	=	\$278	\$185	67%	\$278	100%	[a]
b) Lot Line Adjustment Fee/Lot Merger (Filing Fee)	1.50	x	\$185	=	\$278	\$235	85%	\$278	100%	[a]
c) Vacations (Deposit)						\$900		\$2,500		[a]
d) Final Tract Map						Actual Cost	100%	Actual Cost	100%	[a]
e) Final Parcel Map						Actual Cost	100%	Actual Cost	100%	[a]
23 Duplication Fees (Utility Map, Address Map, Aerial Photo, Plans, etc.)										
a) First Page						\$10		\$10		
b) Each Additional Page/Copy						\$1.25		\$1.25		
24 Wireless Fees										
a) Consultant Review						Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	
b) Wireless Permit/Renewal						Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	
25 Sewer Connection Fee						LA County Sanitation District		LA County Sanitation District		
26 Fire Hydrant Flow Test (per fire hydrant)						\$763		\$763		
27 Sanitary Sewer & Industrial Waste						SHMC Section 13.06.04		SHMC Section 13.06.04		
28 Street Trees										
a) Street Tree Additional Trimming Charge						Actual Cost	100%	Actual Cost	100%	
b) Street Tree Removal Charge						Actual Cost	100%	Actual Cost	100%	
c) Street Tree Removal and Replacement Charge						Actual Cost	100%	Actual Cost	100%	
d) Street Tree Decision Appeal Fee	3.00	x	\$185	=	\$555	\$285	51%	\$285	51%	

City of Signal Hill
User and Regulatory Fee Study
Public Works Department Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Total		Hourly Rate	=	Cost of Svc	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Note
29 NPDES Inspection Fees										
a) Automotive Service Facilities	1.00	x	\$140	=	\$140	\$120	86%	\$140	100%	[b],[c]
b) Retail Gasoline and Automotive Dealerships	1.00	x	\$140	=	\$140	\$120	86%	\$140	100%	[b],[c]
c) Commercial/Industrial Phase I Facilities						Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	[b],[c]
d) Commercial/Industrial Facilities - Other						Actual Cost plus consultant costs	100%	Actual Cost plus consultant costs	100%	[b],[c]
30 Urban Storm Water Mitigation Plan Check						Actual Cost plus 20% Admin Fee	100%	Actual Cost plus 20% Admin Fee	100%	
31 Const. Storm Water Pollution Prevention Plan Check						Actual Cost plus 20% Admin Fee	100%	Actual Cost plus 20% Admin Fee	100%	
32 Storm Water Plan Inspection Fees						Actual Cost plus 20% Admin Fee	100%	Actual Cost plus 20% Admin Fee	100%	
33 Electrical Vehicle Charging Fees										
a) Electrical Vehicle Charging Fee (While Charging)						\$0.55 per kWh		\$0.55 per kWh		
b) Electrical Vehicle Parking Fee (After 30-Minute Grace Period From End of Charge)						\$2.50 per hour		\$2.50 per hour		
34 Water Meter Installation Fees										[d]
a) Up to 1 - inch with Meter						\$7,124.00 + \$100.00/LF		\$7,124.00 + \$100.00/LF		[d]
b) Up to 2 - inch with Meter (>1")						\$7,304.00 + \$114.00/LF		\$7,304.00 + \$114.00/LF		[d]
35 Rates for Services Not Specified in this Schedule										
a) Public Works Permit and Engineering Staff (per hour)	1.0	x	\$185	=	\$185	\$181	98%	\$185	100%	
b) Contract Service Support						Actual + 20% Admin	100%	Actual + 20% Admin	100%	

[a] Amounts shown represent initial deposits.

[b] Fee includes one follow-up inspection if corrective action required. Any additional inspections will be billed at actual cost.

[c] Except for restaurants, the NPDES Inspection Fee shall be reduced by one-half for businesses with an Industrial Waste Inspection permit.

[d] Any other size or special installations will be on a time and materials basis. Cost of water meter installation will vary depending on actual site conditions, street and utility substructure, and location of water main. City installation dependent on Water Department resources. Applicant may be required to utilize a properly licensed contractor to pull encroachment permit and complete water service connections in the right of way.

User and Regulatory Fees

Cost of Service Calculations

Parks, Recreation, and Libraries

City of Signal Hill
User and Regulatory Fee Study
Calculation of Cost Recovery - Parks, Recreation, and Libraries Department

Recurring Expenditures [a]

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	Recreation	100-83-5110	Salaries & Wages - Full-time	\$255,539	\$0	\$255,539	
General Fund	Recreation	100-83-5115	Part-time Salaries	\$312,591	\$0	\$312,591	
General Fund	Recreation	100-83-5130	Overtime Salaries	\$2,000	\$0	\$2,000	
General Fund	Recreation	100-83-5160	Car Allowance	\$1,188	\$0	\$1,188	
General Fund	Recreation	100-83-5220	FICA Contributions	\$19,549	\$0	\$19,549	
General Fund	Recreation	100-83-5230	Retirement Contributions	\$22,990	\$0	\$22,990	
General Fund	Recreation	100-83-5270	Other Employee Benefits	\$3,711	\$0	\$3,711	
General Fund	Recreation	100-83-5271	Defined Contribution	\$3,440	\$0	\$3,440	
General Fund	Recreation	100-83-5272	Workers' Compensation	\$47,002	\$0	\$47,002	
General Fund	Recreation	100-83-5273	Health Benefits	\$60,600	\$0	\$60,600	
General Fund	Recreation	100-83-5276	Life Insurance Benefit	\$591	\$0	\$591	
General Fund	Recreation	100-83-5280	Wellness Benefit	\$245	\$0	\$245	
General Fund	Recreation	100-83-5310	Dues & Memberships	\$1,000	\$0	\$1,000	
General Fund	Recreation	100-83-5320	Travel & Training	\$3,920	\$0	\$3,920	
General Fund	Recreation	100-83-5330	Meetings	\$1,350	\$0	\$1,350	
General Fund	Recreation	100-83-5391	Fee Assistance	\$1,000	\$0	\$1,000	
General Fund	Recreation	100-83-5511	Telephone	\$2,800	\$0	\$2,800	
General Fund	Recreation	100-83-5590	Fleet Provision Charge	\$42,650	\$0	\$42,650	
General Fund	Recreation	100-83-5620	Communications	\$2,450	\$0	\$2,450	
General Fund	Recreation	100-83-5723	Event/Program Costs	\$59,600	\$0	\$59,600	
General Fund	Recreation	100-83-5730	Uniforms	\$2,500	\$0	\$2,500	
General Fund	Recreation	100-83-5740	General Supplies	\$9,500	\$0	\$9,500	
General Fund	Recreation	100-83-5750	Gasoline, Oil, & Tires	\$888	\$0	\$888	
Total				\$857,104	\$0	\$857,104	

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	30%	\$857,104	\$257,131	

Allocation of Department Administration

Description	Subtotal	Allocation of C'wide OH	Total	Notes
Community Services Department Admin	\$1,274,800	\$382,440	\$1,657,240	

Description	Share	Total	Notes
Allocation to Library	20%	\$331,448	
Allocation to General Comm Svcs/Events	40%	\$662,896	
Allocation to Recreation	40%	\$662,896	
Total	100%	\$1,657,240	

City of Signal Hill
 User and Regulatory Fee Study
 Calculation of Cost Recovery - Parks, Recreation, and Libraries Department

Allocation of Total Costs

Description	Total	Notes
Direct Expenses	\$857,104	
Allocation of Department Administration	\$662,896	
Allocation of Citywide Overhead	\$257,131	
Total	\$1,777,131	

Revenue Summary [a]

Account	Acct Desc	FY 20/21 Actual	FY 21/22 Actual	Multi-Year Average
100-34-4802	Comm Svcs: Comm Svc	\$4,800	\$6,601	\$5,701
100-34-4803	Comm Svcs: Facility	\$4,394	\$19,710	\$12,052
100-34-4804	Comm Svcs: Excursion	\$20	\$6,672	\$3,346
100-34-4805	Youth Services	\$75,936	\$95,741	\$85,839
Total		\$85,150	\$128,724	\$106,937

FY 23/24 Budget	Notes
\$8,000	
\$10,000	
\$7,500	
\$115,000	
\$140,500	

Planning Fees Cost Recovery

Description	Direct Cost Recovery Total	Direct Cost Recovery + Dept OH Total	Full Cost Recovery Total
Revenue	\$140,500	\$140,500	\$140,500
Costs	\$857,104	\$1,520,000	\$1,777,131
Cost Recovery Rate	16%	9%	8%
General Fund Subsidy	\$716,604	\$1,379,500	\$1,636,631

[a] Source: FY 23/24 Adopted Budget.

User and Regulatory Fees

Cost of Service Calculations

Allocation of Citywide Overhead

City of Signal Hill
 User and Regulatory Fee Analysis
 Estimated Citywide Overhead (for Cost of Service Calculation Purposes Only)

Central Service Center - General Fund Allocation [a]

Description	Annual Expenses	Adjustment	Adjusted Expenses	Notes
City Council	\$279,465	\$0	\$279,465	
City Treasurer	\$8,234	\$0	\$8,234	
City Clerk	\$396,784	\$0	\$396,784	
Executive Administration	\$1,365,030	\$0	\$1,365,030	
Communications/Public Relations	\$254,640	\$0	\$254,640	
Personnel	\$556,931	\$0	\$556,931	
Finance - Non-Departmental	\$3,165,169	\$0	\$3,165,169	
IT/Technology	\$635,856	\$0	\$635,856	
Fiscal Services	\$1,118,745	\$0	\$1,118,745	
Facility Maintenance	\$1,270,972	\$0	\$1,270,972	
	\$9,051,826	\$0	\$9,051,826	

Direct Service Department - General Fund - Estimated Expenditures [a]

Description	Annual Expenses	Adjustment	Adjusted Expenses	Notes
Economic Development	\$1,486,258	\$0	\$1,486,258	
Community Development	\$1,547,881	\$0	\$1,547,881	
Police	\$12,904,007	\$0	\$12,904,007	
Parks, Recreation, and Library Svcs	\$2,947,801	\$0	\$2,947,801	
Public Works	\$6,329,619	(\$1,270,972)	\$5,058,647	[b]
Water	\$6,745,639	(\$894,664)	\$5,850,975	[c]
	\$31,961,205	(\$2,165,636)	\$29,795,569	

Estimated Citywide Indirect Cost Rate - General Fund

Dept/Division	Total	Notes
Indirect Costs	\$9,051,826	
Direct Expenses	\$29,795,569	[f]
Total	30%	<<< Indirect cost rate *

* This represents a conservative indirect cost rate calculation. This estimate was developed for purposes of user and regulatory fee cost of service analysis. As part of day-to-day operations, staff may categorize, assign, or quantify indirect costs using different criteria and methods.

[a] Source: FY 23/24 adopted budget.

[b] Adjustment to exclude facility maintenance.

[c] Adjustment to exclude capital and depreciation.