

**Cost of Services (User Fee) Study
Final Report**

CITY OF CAPITOLA, CALIFORNIA

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ATTACHMENTS:

A: PLANNING – TOTAL COST ANALYSIS – FLAT FEES

B: PLANNING – COST RECOVERY – FLAT FEES

C: POLICE – COST RECOVERY REPORT TABLE – PER UNIT BASIS

D: POLICE – COST RECOVERY REPORT TABLE – ANNUAL

1. EXECUTIVE SUMMARY

The report, which follows, presents the results of the Cost of Services (User Fee) Study conducted by the Matrix Consulting Group for the City of Capitola.

1. PROJECT BACKGROUND AND SCOPE OF WORK

The Matrix Consulting Group analyzed the cost of service relationships that exist between fees for service activities in the following departments: Community Development, Public Works, Police, and Miscellaneous services. The results of this Study provide a tool for understanding current service levels, the cost and demand for those services, and what fees for service can and should be charged.

2. GENERAL PROJECT APPROACH AND METHODOLOGY

The Methodology employed by the Matrix Consulting Group is a widely accepted “bottom up” approach to cost analysis, where time spent per unit of fee activity is determined for each position within a division. Once time spent for a fee activity is determined, all applicable City costs are then considered in the calculation of the “full” cost of providing each service. The following table provides an overview of types of costs applied in establishing the “full” cost of services provided by each Department included in this Study:

Table 1: Cost Components Overview

Cost Component	Description
Direct	Fiscal Year 2015/16 Adopted Budgeted salaries, benefits and allowable expenditures.
Departmental Overhead	Division and departmental administration / management and clerical support.
Supporting (Cross) Division Review	Where applicable, direct and indirect costs associated with external divisions' assistance.

Together, the cost components in the table on the previous page comprise the calculation of the total “full” cost of providing any particular service, whether a fee for that service is charged or not.

The work accomplished by the Matrix Consulting Group in the analysis of the proposed fees for service involved the following steps:

- **Divisional Staff Interviews:** The project team interviewed staff in each division regarding their needs for clarification to the structure of existing fee items, or for addition of new fee items.
- **Data Collection:** Data was collected for each item, including time estimates and volume of activity. In addition, all budgeted costs and staffing levels for Fiscal Year 15/16 were entered into the Matrix Consulting Group’s analytical software model.
- **Cost Analysis:** The full cost of providing each service included in the analysis was established. Cross-checks including allocation of not more than 100% of staff resources to both fee and non-fee related activities assured the validity of the data used in the Study.
- **Review and Approval of Results with City Staff:** Department and City management have reviewed and approved these documented results.

A more detailed description of user fee methodology, as well as legal and policy considerations are provided in subsequent chapters of this report.

3. SUMMARY OF RESULTS

Overall, this Cost of Services Study concluded that the City under-recovers its *fee-related* service costs by approximately \$111,000 per year. While the detailed documentation of the Study will show an over-collection in some divisions and / or certain fees (on a per unit basis), and an undercharge for others, overall, the City is providing an annual subsidy to fee payers for all services included in the analysis. The table on the following page presents a summary of results by Department / Division for the City of Capitola:

Table 2: Departmental / Divisional Annual Cost Recovery Results

Department / Division	Revenue at Current Fee	Total Cost	Surplus / (Deficit)	Current Cost Recovery Percentage
Building	\$328,729	\$309,993	\$18,736	106%
Planning	\$58,891	\$104,460	\$(45,570)	56%
Public Works	\$8,399	\$20,636	\$(12,237)	41%
Police	\$80,163	\$152,421	\$(72,258)	53%
TOTAL	\$476,182	\$587,510	\$(111,329)	81%

The display of the cost recovery figures shown in this report are meant to provide a basis for policy development discussions among Council members and City staff, and do not represent a recommendation for where or how the Council should take action. The setting of the “rate” or “price” for services, whether at 100 percent full cost recovery or lower, is a policy decision to be made only by the Council, often with input from City staff and the community.

4. CONSIDERATIONS FOR COST RECOVERY POLICY AND UPDATES

The Matrix Consulting Group recommends that the City use the information contained in this report to discuss, adopt, and implement a formal Cost Recovery Policy for the City, and also to implement a mechanism for the annual update of fees for service.

(1) Adopt a Formal Cost Recovery Policy

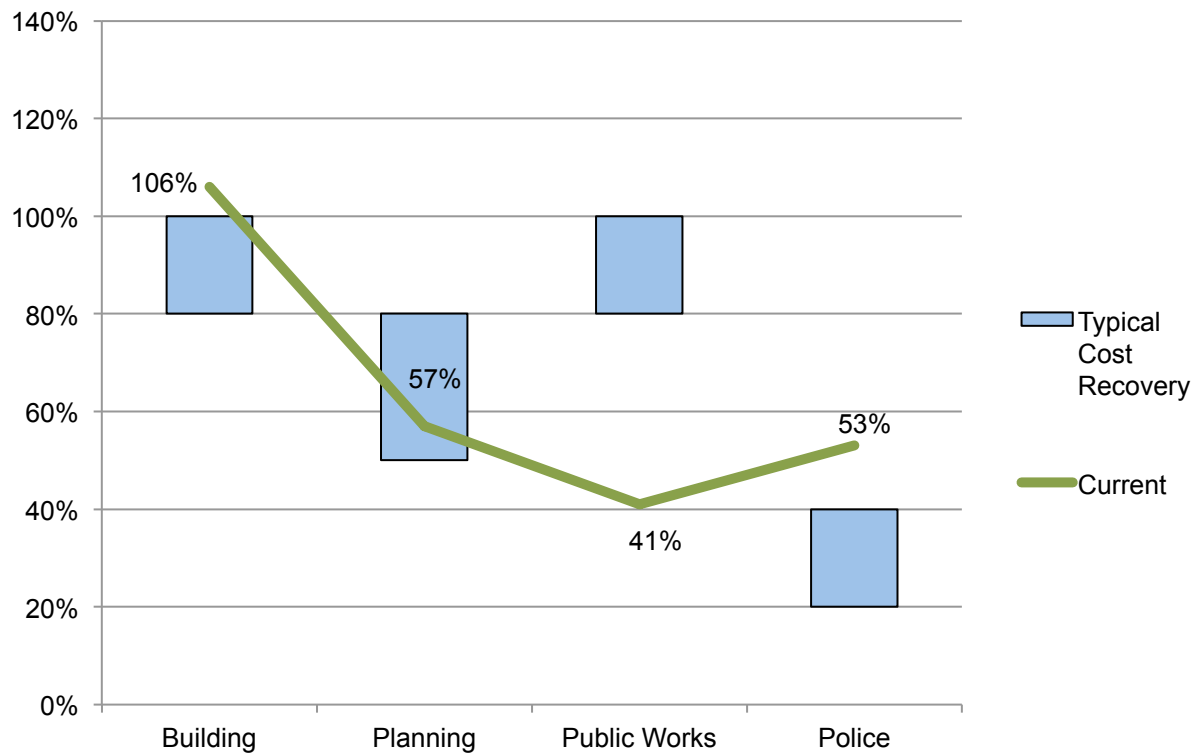
The Matrix Consulting Group strongly recommends that the Council adopt a formalized, individual cost recovery policy for each department included in this Study. Whenever a cost recovery policy is established at less than 100% of the full cost of providing services, a known gap in funding is recognized and may then potentially be recovered through other revenue sources. The table on the following page presents typical cost recovery policies set among other jurisdictions:

Table 3: Cost Components Overview

Department	Typical Cost Recovery Policy
Building	80 – 100%
Planning	50 – 80%
Public Works	80 – 100%
Police	20 – 40%

Information presented in the table above is based on the Matrix Consulting Group’s experience in analyzing local government’s operations across the United States and in California, and reflects the *typical* cost recovery policy observed by local adopting authorities. The following graph depicts how Capitola compares to industry cost recovery standards

Current Cost Recovery vs. Typical Cost Recovery



As the graph on the previous page shows that Building and Police are above the typical cost recovery range, while Planning is within the typical recovery range of 50-80%, Public Works is significantly below its typical cost recovery range of 80-100%.

In recent years, more local jurisdictions have adopted formal cost recovery policies at the department / division level. The Matrix Consulting Group considers a formalized cost recovery policy for various fees for service an industry Best Management Practice.

(2) Adopt an Annual Fee Update / Increase Mechanism

The Matrix Consulting Group recommends the City perform a complete update of its User Fee Study on a periodic basis. In general, 3 to 5 years for fee and rate studies is considered a best management practice. The purpose of a comprehensive update is to completely revisit the analytical structure, service level estimates and assumptions applied in the previous study, and to account for any major shifts in cost components or organizational structures.

In between comprehensive updates, the City could utilize published industry economic factors such as CPI or other regional factors to update the cost calculations established in the Study on an annual basis. Alternatively, the City could also consider the use of its own anticipated labor cost increases such as step increases, benefit enhancements, or cost of living raises. Utilizing an annual increase mechanism would ensure that the City receives appropriate fee and revenue increase that reflect growth in costs.

2. LEGAL FRAMEWORK AND POLICY CONSIDERATIONS

A “user fee” is a charge for services provided by a governmental agency to a public citizen or group. In California, several constitutional laws such as Propositions 13, 4, and 218, State Government Codes 66014 and 66016, and more recently Prop 26 and the Attorney General’s Opinion 92-506 set the parameters under which the user fees typically administered by local government are established and administered. Specifically, California State Law, Government Code 66014(a), stipulates that user fees charged by local agencies “...may not exceed the estimated reasonable cost of providing the service for which the fee is charged”.

1. GENERAL PRINCIPLES AND PHILOSOPHIES REGARDING USER FEES

Local governments are providers of many types of general services to their communities. While all services provided by local government are beneficial to constituents, some services can be classified as globally beneficial to all citizens, while others provide more of a direct benefit to a specific group or individual. The following table provides examples of services provided by local government within a continuum of the degree of community benefit received:

Table 4: Services in Relation to Benefit Received

Services that Provide General “Global” Community Benefit	Services that Provide Both “Global” Benefit and also a Specific Group or Individual Benefit	Services that Provide a Primary Benefit to an Individual or Group, with less “Global” Community Benefit
<ul style="list-style-type: none"> • Police • Park Maintenance 	<ul style="list-style-type: none"> • Recreation / Community Services • Fire Suppression / Prevention 	<ul style="list-style-type: none"> • Building Permits • Planning and Zoning Approval • Site Plan Review • Engineering Development Review • Facility Rentals

Funding for local government is obtained from a myriad of revenue sources such as taxes, fines, grants, special charges, user fees, etc. In recent years, alternative tax revenues, which typically offset subsidies for services provided to the community, have become increasingly limited. These limitations have caused increased attention on user fee activities as a revenue source that can offset costs otherwise subsidized (usually) by the general fund. In table 4 on the previous page, services in the “global benefit” section tend to be funded primarily through voter approved tax revenues. In the middle of the table, one typically finds a mixture of taxes, user fee, and other funding sources. Finally, in the “individual / group benefit” section of the table, lie the services provided by local government that are typically funded almost entirely by user fee revenue.

The following are two central concepts regarding the establishment of user fees:

- **Fees should be assessed according to the degree of individual or private benefit gained from services.** For example, the processing and approval of a land use or building permit will generally result in monetary gain to the applicant, whereas Police services and Fire Suppression are examples of services that are essential to the safety of the community at large.
- **A profit making objective should not be included in the assessment of user fees.** In fact, California laws require that the charges for service be in direct proportion to the costs associated with providing those services. Once a charge for service is assessed at a level higher than the actual cost of providing a service, the term “user fee” no longer applies. The charge then becomes a tax subject to voter approval.

Therefore, it is commonly accepted that user fees are established at a level that will recover up to, and not more than, the cost of providing a particular service.

2. GENERAL POLICY CONSIDERATIONS REGARDING USER FEES

Undoubtedly, there are programs, circumstances, and services that justify a subsidy from a tax based or alternative revenue source. However, it is essential that jurisdictions prioritize the use of revenue sources for the provision of services based on

the continuum of benefit received.

Within the services that are typically funded by user fees, the Matrix Consulting Group recognizes several reasons why City staff or the Council may not advocate the full cost recovery of services. The following factors are key policy considerations in setting fees at less than 100 percent of cost recovery:

- **Limitations posed by an external agency.** The State or an outside agency will occasionally set a maximum, minimum, or limit the jurisdiction's ability to charge a fee at all. Examples include Concealed Weapons permits commonly issued by Police Departments, as well as charging for time spent copying and retrieving public documents in the City Clerk's office.
- **Encouragement of desired behaviors.** Keeping fees for certain services below full cost recovery may provide better compliance from the community. For example, if the cost of a permit for changing a water heater in a residential home is higher than the cost of the water heater itself, many citizens will avoid pulling the permit.
- **Affect on demand for a particular service.** Sometimes raising the "price" charged for services might reduce the number of participants in a program. This is largely the case in Recreation programs such as camps or enrichment classes, where participants often compare the City's fees to surrounding jurisdictions or other options for leisure activities.
- **Benefit received by user of the service and the community at large is mutual.** Many services that directly benefit a group or individual equally benefit the community as a whole. Examples include Planning Design Review, historical dedications and certain types of special events.

The Matrix Consulting Group recognizes the need for policies that intentionally subsidize certain activities. The primary goals of a User Fee Study are to provide a fair and equitable basis for determining the costs of providing services, and assure that the City is in compliance with State law.

Once the full cost of providing services is known, the next step is to determine the "rate" or "price" for services at a level which is up to, and not more than the full cost amount. The Council is responsible for this decision, which often becomes a question of

balancing service levels and funding sources. The placement of a service or activity within the continuum of benefit received may require extensive discussion and at times fall into a “grey area”. However, with the resulting cost of services information from a User Fee Study, the Council can be assured that the adopted fee for service is reasonable, fair, and legal.

3. USER FEE STUDY METHODOLOGY

The Matrix Consulting Group utilizes a cost allocation methodology, commonly known and accepted as the “bottom-up” approach to establishing User Fees. The term means that several cost components are calculated for each fee or service. These components then build upon each other to comprise the total cost for providing the service. The components of a full cost calculation are typically as follows:

Table 5: Full Cost Calculation Components

Cost Component	Description
Direct	Salaries, benefits and allowable departmental expenditures.
Departmental Overhead	Division or Departmental administration / management and clerical support.
Cross-Departmental Support	Costs associated with review or assistance in providing specific services. For example, costs established via study of the Planning Division for review of Building applications and permits are included as an applicable cost toward the Building fees for service.
Citywide Overhead	City costs associated with central service costs such as payroll, human resources, budgeting, City management, etc. Established for this Study through a separate Rate analysis performed by the Matrix Consulting Group.

The general steps utilized by the project team to determine allocations of cost components to a particular fee or service are:

- Develop time estimates for each service included in the study;
- Calculate the direct cost attributed to each time estimate;
- Utilize the comprehensive allocation of staff time to establish an allocation basis for the other cost components; and,
- Distribute the appropriate amount of the other cost components to each fee or service based on the staff time allocation basis, or other reasonable basis.

The result of these allocations provides detailed documentation for the

reasonable estimate of the actual cost of providing each service. The following are critical points about the use of time estimates and the validity of cost allocation models.

1. TIME ESTIMATES ARE A MEASURE OF SERVICE LEVELS REQUIRED TO PERFORM A PARTICULAR SERVICE

One of the key study assumptions utilized in the “bottom up” approach is the use of time estimates for the provision of each fee related service. Utilization of time estimates is a reasonable and defensible approach, especially since experienced staff members who understand service levels and processes unique to the City of Capitola, developed these estimates.

The project team worked closely with each Department’s staff in developing time estimates with the following criteria:

- Estimates are representative of average times for providing service. Extremely difficult or abnormally simple projects are excluded from the analysis.
- Estimates provided by staff are reviewed and approved by the department, and often involve multiple iterations before a Study is finalized.
- Estimates are reviewed by the project team for “reasonableness” against their experience with other agencies.
- Estimates were not based on time in motion studies, as they are not practical for the scope of services and time frame for this project.

The Matrix Consulting Group agrees that while the use of time estimates is not perfect, it is the best alternative available for setting a standard level of service for which to base a jurisdiction’s fees for service, and it meets the requirements of California law.

The alternative to time estimating is actual time tracking, often referred to billing on a “time and materials” basis. Except for in the case of anomalous or sometimes very large and complex projects, the Matrix Consulting Group believes this approach not to be cost effective or reasonable for the following reasons:

- Accuracy in time tracking is compromised by the additional administrative burden required to track, bill, and collect for services in this manner.
- Additional costs are associated with administrative staff's billing, refunding, and monitoring deposit accounts.
- Customers often prefer to know the fees for services in advance of applying for permits or participating in programs.
- Applicants may request assignment of less expensive personnel to their project.
- Departments can better predict revenue streams and staff needs using standardized time estimates and anticipated permit volumes.

Situations arise where the size and complexity of a given project warrants time tracking and billing on a "time and materials" basis. The Matrix Consulting Group has recommended charging a deposit and charging Actual Costs for such fees as appropriate and itemized in each department.

2. CROSS CHECKS ENSURE THE VALIDITY OF OUR ANALYTICAL MODEL

In addition to the collection of time estimate data for each fee or service included in the User Fee Study, annual volume of activity data assumptions are also a critical component. By collecting data on the estimated volume of activity for each fee or service, a number of analyses are performed which not only provide useful information to departments regarding allocation of staff resources, but also provide valuable cross checks that ensure the validity of each cost allocation model. This includes assurance that 100% of staff resources are accounted for and allocated to a fee for service, or "other non fee" related category. Since there are no objectives to make a profit in establishing user fees, it is very important to ensure that services are not estimated at a level that exceeds budgeted resource capacity. By accounting for not more than 100% of staff resources, no more than 100% of costs will be allocated through the Study.

4. RESULTS

The motivation behind a cost of services (User Fee) analysis is for the City Council and City staff to maintain services at a level that is both accepted and effective for the community, and also to maintain control over the policy and management of these services.

Discussion of each department / division's results in this chapter is intended as a summary of extensive and voluminous cost allocation documentation produced during the Study. The full analytical results were provided to City staff under separate cover from this summary report. In addition, appendices A through D to this report also include more detailed cost calculation results for each department / division from two perspectives:

- **First, on a “Per Unit” Basis:** comparing the full cost of providing each unit of service to the current fee for each unit of service (where applicable).
- **Second, on an annualized basis:** the project team utilized volume of activity estimates to project annual subsidies and revenue impacts associated with the implementation of each fee for service at full cost recovery levels.

It should be noted that the results presented in this report are not a precise measurement. In general a cost of service analysis takes a “snapshot in time”, where a fiscal year of adopted budgeted cost information is compared to the same fiscal year of revenue, and workload data available.

The use of time estimates allow only for a reasonable projection of subsidies and revenue. Consequently, the Council and City staff should rely conservatively upon these estimates to gauge the impact of implementation going forward.

1. BUILDING

The Building division of the Community Development Department is committed to safeguarding life, health, property and public welfare through the administration and enforcement of the uniform building codes and adopted City ordinances and policies.

Specifically, the Building division provides the following services:

- Plan review and permit issuance of all proposed construction to assure compliance with all state and local building codes.
- Explaining codes, ordinances, requirements and regulations that apply to individual building projects.
- Assisting the public with their concerns about public safety within their homes or places of business.
- Performs code enforcement services consistent with relevant Local, State, and National standards.
- Providing building inspection services for all privately funded development.

The fees included for examination in this study relate to plan review and inspection of buildings and structures within the City of Capitola. State fees and fines, impact fees, and surcharges were not included as part of this study as they are either set by an outside agency, represent a pass through, or are not subject to cost recovery regulations.

The results of this study show that the Building division is currently recovering approximately 106% of its fee related costs. The over-recovery of 6% is within the 10% margin of error, and only represents a surplus of approximately \$19,000. This surplus is most likely a result of projects that begin in one fiscal year, and are completed / paid for in another. The following subsections present the results of the Building fee analysis including flat and valuation based fees.

(1.1) Flat Fee Analysis

While, the Building Division fee schedule does not list any flat fees on its schedules, there are some fees identified in the City’s Municipal Code, which should be incorporated into the Fee Ordinance. These include the following: the Solar P.V. System fees and the Temporary Trailer / Mobile Home Occupancy permits.

Additionally, the division processes fee exempt permit applications for private rooftop solar systems, solar hot water heaters, greywater systems, and electric vehicle charging stations. Fees for these permit types have been waived in the past with the goal of incentivizing energy and water efficiency improvements. The following table details the total per unit cost associated with Building Division flat fees:

Table 6: Total Per Unit Cost of Current Fees

Fees	Current Fee	Per Unit Cost
Solar P.V. System	-	\$213
Solar P.V. System (Commercial Sale / Distribution)		Valuation
Solar Hot Water Heater	-	\$175
Temporary Trailer / Mobile Home Occupancy Permit	\$5	\$117
Electric Vehicle Charging Permits	\$0	\$233
Research Fee – minimum ½ hour	Actual Cost	Actual Cost

The Building division identified the need to create three new fees in relation to solar P.V. systems and solar hot water heaters. The above table shows the full cost associated with processing those permits based on staff inputs. While non-commercial systems and hot water heaters could be assessed a flat fee, it was determined that commercial sale or distribution systems should be assessed based on the valuation of the project as with all other new construction.

Currently the Building division collects \$5 for processing temporary trailer / mobile home occupancy permits; however, based on staff inputs the full cost of providing the service is \$117. While the current Building fee schedule shows three

levels of Electric Vehicle Charging permits: Level I (120 volts); Level II (208 – 240 volts); and Level III (480 volts), City Council has waived all fees for Electric Vehicle (EV) charging permits. However, through the fee study process the total cost of processing EV permits was calculated. It is important to note that staff is not proposing to reinstate fees for this service.

(1.2) Valuation Based Fees

The City of Capitola currently uses a sliding scale fee table established in the Uniform Administrative Code by the International Conference of Building Officials in 1997 to establish building permit and plan check fees. The following table details the City’s current valuation-based sliding fee structure for building permit and plan check fees:

Table 7: Current Permit Fees

Project Valuation		Fees
\$1.00 to \$500		\$23.50
\$501 to \$2,000	First \$501	\$23.50
	Each Additional \$100 or fraction thereof	\$3.05
\$2,001 to \$25,000	First \$2,001	\$69.25
	Each Additional \$1,000 or fraction thereof	\$14.00
\$25,001 to \$50,000	First \$25,001	\$391.25
	Each Additional \$1,000 or fraction thereof	\$10.10
\$50,001 to \$100,000	First \$50,001	\$643.75
	Each Additional \$1,000 or fraction thereof	\$7.00
\$100,001 to \$500,000	First \$100,001	\$993.75
	Each Additional \$1,000 or fraction thereof	\$5.60
\$500,001 to \$1,000,000	First \$500,001	\$3,233.75
	Each Additional \$1,000 or fraction thereof	\$4.75
\$1,000,001 and up	First \$1,000,001	\$5,608.75
	Each Additional \$1,000 or fraction thereof	\$3.15

The City of Capitola calculates all commercial and residential new construction or alteration related building permits based on the valuation table shown above. Plan

check fees are currently calculated as 65% of the Building Permit Fees. Additionally, should a building permit be regulated by two or more of the model codes (plumbing, mechanical, and electrical), then the permit would be 1.5 times the amount shown in the table on the previous page.

Since the Building division’s fees are based upon the valuation table above, which was developed in 1997, the project team recommended updating the table to reflect the City’s current costs and service levels and provide a more defensible method for calculating fees. The following table details the current fee (Permit + Plan Check), total cost, and surplus / deficit associated with each valuation range.

Table 8: Total Cost Analysis of Permit & Plan Check Fees

Project Valuation		Current Fee	Total Cost per Unit	Surplus / (Deficit)
\$1.00 to \$500		\$38.78	\$58.37	\$(19.60)
\$501 to \$2,000	First \$501	\$38.78	\$58.37	\$(19.60)
	Each Additional \$100 or fraction thereof	\$5.03	\$3.89	\$1.14
\$2,001 to \$25,000	First \$2,001	\$114.26	\$116.74	\$(2.48)
	Each Additional \$1,000 or fraction thereof	\$23.10	\$55.83	\$(32.73)
\$25,001 to \$50,000	First \$25,001	\$645.56	\$1,400.90	\$(755.33)
	Each Additional \$1,000 or fraction thereof	\$16.67	\$37.36	\$(20.69)
\$50,001 to \$100,000	First \$50,001	\$1,062.19	\$2,334.83	\$(1,272.64)
	Each Additional \$1,000 or fraction thereof	\$11.55	\$23.35	\$(11.80)
\$100,001 to \$500,000	First \$100,001	\$1,639.69	\$3,502.24	\$(1,862.56)
	Each Additional \$1,000 or fraction thereof	\$9.24	\$5.84	\$3.40
\$500,001 to \$1,000,000	First \$500,001	\$5,335.69	\$5,837.07	\$(501.38)
	Each Additional \$1,000 or fraction thereof	\$7.84	\$7.00	\$0.83
\$1,000,001 to \$2,500,000	First \$1,000,001	\$9,254.44	\$9,339.31	\$(84.88)
	Each Additional \$1,000 or fraction thereof	\$5.20	\$4.28	\$0.92

As shown in table 8 above, the City is under-recovering for permits in all ranges. The majority of the permits issued by the City in the last fiscal year were in the \$2,000 to \$25,000 valuation range, which the City currently subsidizes. However, the surplus in the multipliers in the various ranges could be contributing to the division’s 6% over-

recovery and off-setting the subsidies in the lower valuation ranges.

During discussions with staff it was noted that due to the large variability of projects valued higher than \$2.5 million it was difficult to assess accurate plan check and inspection time estimates. If the City were to cap their valuation schedule at \$2.5 million and charge time and materials for all projects, which exceed this amount, it would help ensure greater and more defensible cost recovery.

2. PLANNING

The Planning division of the Community Development Department is responsible for providing efficient and accurate services, which accommodate growth, advances sustainable development principles, enhances the City's unique community character, and promotes safe and livable communities. Examples of the types of services provided by the Division are:

- **Current Planning:** Review of land development proposals including design review, rezones, and conditional use permits.
- **Advanced Planning:** Maintaining and updating the City's General Plan, zoning ordinance, Local Coastal Plan.
- **Environmental Planning:** Implementing CEQA and other City environmental regulations.
- **Zoning Code Compliance:** Ensuring compliance with the City's zoning ordinances and permit conditions.
- **Housing and Community Planning and Development:** Monitoring and administering CDBG, HOME, and other inclusionary housing programs.

The fees examined within this study directly relate to development review and current planning services provided by Planning division staff. Fees associated with Green Buildings and Affordable Housing were not included as part of this study as these are municipal code based fees.

Additionally, the project team discussed with Division staff alterations to the current fee schedule, which could involve removing fees that are no longer relevant, adding new fees for services currently being provided but not charged for, and renaming and restructuring fees to more accurately reflect the services being provided.

The results of this study show that the Planning division is currently recovering approximately 56% of its fee related costs. This recovery percentage is typical of most Planning departments, and represents an annual subsidy of approximately \$46,000. The following subsections present the results of the Planning fee analysis including changes made to the current fee structure, flat and deposit based fees.

(2.1) Deposit / Cost Based Fees

The Planning division currently recovers time and material costs for approximately half of the division’s current fees as they are listed as either “Deposit” or “Cost” based. A majority of the permits in this category have their fee listed as a deposit, which can range from \$1,500 to \$10,000. The following table details fees / permits that list their current fee as a minimum deposit.

Table 9: List of Deposit Based Fees / Permits

Fees / Permits	Minimum Deposit
Administration / Documents	
Conceptual Review Deposit	\$1,500
Architectural & Site Review Committee (Design Permits)	
Residential - New or > = 50% Addition/ Remodel	\$3,500
Residential – New or <50% Addition/Remodel	\$3,000
Commercial New, Addition or Exterior Remodel	\$5,500
Signs (CPC approval) per permit application	\$500
Master Sign Program	\$3,000
Fence Permit (CPC approval)	\$750
Use Permits	
Transient Rental Occupancy Use Permit	\$1,500
CUP for Significant Alteration of Historic Feature	\$2,000
Conditional Use Permit (ZA/Staff Approval)	\$2,000
Conditional Use Permit (CPC Approval)	\$3,000
Master Conditional Use Permit - CPC Approval	\$3,500

Fees / Permits	Minimum Deposit
Variances	
Single Family Residence	\$2,000
Flood Ordinance Variance	\$2,000
All Other (each)	\$2,500
Coastal Permits	
All	\$1,500
Environmental Review	
Initial Study (ND / EIR Determination)	\$2,000
Negative Declaration (and Mitigated ND)	\$2,000
EIR Processing	\$10,000
General Plan Amendment	
General Plan Amendment	\$5,000
Local Coastal Plan Amendment	
Local Coastal Plan Amendment	\$5,000
Zoning Ordinance Amendment	
Zoning Ordinance Amendment (map and / or text)	\$5,000
Planned Developments	
PD Preliminary Development Plan Approval	\$3,500
PD Rezoning Fee	\$5,000
Subdivisions	
Certificate of Compliance	\$1,500
Boundary Line Adjustment/Merger/Reversion	\$1,500
Parcel Map (4 parcels or less)	\$2,000
Tentative Map (5 parcels or more)	\$5,000
Subdivision Modification	\$3,500
Final Map	\$3,000
Historic Structures	
Applicant Request for Historic Feature Removal	\$3,000
Conditional Use Permit for Significant Alteration of Historic Feature	\$2,000
Tree Removal Fees	
Tree Removal – any tree subject to ordinance – CPC hearing	\$1,000
Tree Removal – 3 or more trees on a property	\$257
Other Planning Fees	
Annexation	\$3,000
Development Agreement	\$5,000
Specific Plan	\$5,000

Most of the deposit-based fees outlined in the table above were not included in this study as the City charges for the actual time and materials used to process these permits. However, it is recommended that the City review the current deposit amounts identified to ensure that minimum deposits shown are both reasonable for the associated project, and cover at least 90% of the estimated cost associated with completing the project. All charges to deposit-based fees should use fully burdened

hourly rates.

The following table details fees / permits that list their current fee as “Cost”.

Table 10: List of Cost Based Fees / Permits

Fees / Permits
Administration / Documents
Extra Meetings Fee (each ZA / CPC > 2; CC > 1)
Records Search/Special Report - Major
Architectural & Site Review Committee (Design Permits)
Technical Study Review
Third Party Peer Review
Code Compliance
All Code Compliance Fees & Costs (double application fees + cost, fines, and consultant costs)
Use Permits
Mobile Home Park Change of Use or Closure
Condo Conversion
Environmental Review
Mitigation Monitoring Program
NEPA Compliance
Other Planning Fees
Other Permit Types which require Planning Commission and / or City Council Hearing
Research Fee – ½ hour minimum charge
Structural Review of Engineering Plans
Advanced Plan Review

The fees / permits outlined in the table above were not included in this study as the City charges for actual costs plus a 17% administrative fee on third party consultants, as applicable. It is the project team’s recommendation that the City assess the administrative fee percentage (17%) and also identify minimum deposits for these fees / permits and re-label them in its fee schedule.

(2.3) Flat Fees

The remaining fees / permits assessed by the Planning division are assessed on flat fees. The 56% cost recovery percentage associated with Planning is related to flat based fees. While the majority of flat fees are being subsidized by anywhere between \$33 and \$3,096, there are also fees which are over-recovering, from anywhere between \$32 and \$170. A per unit analysis of current costs and total costs associated with flat

fees can be seen in Attachment A of this report.

The annual impact of the subsidy of flat fees was approximately \$46,000 last year. The annual impact of these subsidies can be see on a per unit basis in Attachment B of this report. The City should lower fees that show an over-recovery, and where appropriate and feasible, the City should look into raising fees to close the cost recovery gap.

3. PUBLIC WORKS – STREETS

The Streets division of the Public Works Department is responsible for improving, maintaining, and enhancing public facilities and infrastructure by providing design oversight and coordination of the City's infrastructure and capital improvement projects, as well as managing the use of the public right-of-way. The division utilizes both in-house and contract staff for plan review and inspections services.

The Streets division has five major fee categories which were included in this study: Encroachment Permits; Private Improvement Permits / Encroachment Agreements; Memorial Programs, Boat on Beach, and Other Permits. Along with current fees, the project team worked with division staff to develop Stormwater Development fees in order to help prepare them for the State mandated storm water programs which have recently been amended, and will require additional reporting, monitoring, and program management.

The results of this study show that the Streets division is currently recovering approximately 41% of its fee related costs. However this large under-recovery only represents \$12,000 in revenue, and is largely related to one particular fee. The following subsections present the results of the Public Works – Street's division fee analysis

including flat, deposit, and new fees.

(3.1) Deposit Based Fees

The Public Works division currently recovers time and material costs for two of the division's current fees as they are listed as "Deposit" based. Additionally, Planning Division moved one of its flat-fees into Public Works. Public Works has made the decision to switch this fee to a deposit-based fee. The following table details fees / permits that list their current fee as a minimum deposit.

Table 11: List of Deposit-Based Fees / Permits

Fees / Permits	Minimum Deposit
Boat on Beach	
Short Term Permit (Per Day)	\$10
Other	
Final Map Subdivisions	\$3,000
Street Abandonment	\$1,333

The deposit-based fees outlined in the table above were not included in this study as the City charges for the actual time and materials used to process these permits. However, it is recommended that the City review the current deposit amounts, especially for Street Abandonment, which previously was a flat fee to ensure that minimum deposits shown are both reasonable for the associated project, and cover at least 90% of the estimated cost associated with completing the project.

(3.2) Encroachment Permits – Construction Items

The Public Works Division currently calculates a subsection of the Encroachment permit fees based on a sliding scale range of valuations of construction items. The table on the following page presents the current structure of these fees.

Table 12: Encroachment Permits – Construction Items

Construction Items Valuation	Base Fee	Percentage
\$0 - \$1,500	\$85	
\$1,500 - \$50,000	\$86	3% of value
\$50,000+	\$2,500	5% of value

As the table above shows, for the first valuation range there is a flat fee, and that for the two other ranges beyond that there is a flat fee plus an additional charge of either 3% of the construction value or 5% of the construction value. The project team assessed the full cost of providing the service associated with the first valuation range, which will be presented in the analysis relating to all other flat fees within Public Works.

The project team did not assess the two remaining valuation ranges involving the percentages and it is recommended that these percentages be evaluated to ensure that they accurately represent the cost associated with providing the service associated with those types of construction projects in relation to encroachment permits.

(3.3) Stormwater Development Fee

During discussions with Public Works staff a new set of fees related to Stormwater Development Permits was identified. Currently, the Public Works has no structure in place to charge these fees, and there is expectation that in the future this will become a source of concern for the City. The following table presents the proposed structure for the Stormwater Development fees.

Table 13: Stormwater Development Fees

Ranges	Fee Type
Stormwater Plan Review Fee	Flat
Large Project Plan Review Deposit	
Tier 2	Admin Fee
Tier 3	Admin Fee

As the table above shows other than the first plan review fee, all other fees in this category are proposed to be deposit-based fees with an admin fee component. The

project team assessed the full cost of the Plan Review flat fee as part of the study, and will be presented with the other flat fees. However, the project team did not calculate the minimum deposits for Tiers 2 and 3, but it did calculate the administrative fee for those tiers and is also presented in the flat fees section of the report. It is the project team's recommendation that similar to all other deposit-based fees, Public Works should ensure that minimum deposits set cover at least 90% of the estimated cost associated with completing each of the individual tiers.

(3.4) Flat Fees

The remaining fees / permits assessed by the Public Works division are assessed on flat fees. The 47% cost recovery percentage associated with Public Works is related to flat based fees. While the majority of flat fees are being subsidized by anywhere between \$45 and \$1,205, there are also fees which are over-recovering, from anywhere between \$113 and \$224. A per unit analysis of current costs and total costs associated with flat fees is shown in the table below:

Table 14: Total Cost Analysis – Per Unit

Fees / Permits	Current Fee	Total Cost	Surplus / (Deficit)
Encroachment Permits			
Non-Construction Items	\$59	\$125	\$(66)
Village Sidewalk Encroachment Permit	\$35	\$126	\$(91)
Construction Items - \$0 - \$1,500	\$85	\$248	\$(163)
Utility Fees*			
Residential Streets	-	\$440	
Connector Streets	-	\$532	
Arterials (Level 1)	-	\$846	
Arterials (Level 2)	-	\$1,380	
Blanket Permits (Repair & Maintenance of Existing Facilities)	\$890	\$2,100	\$(1,210)
Private Improvement Permits / Encroachment Agreement			
Applications for Minor Permits (Revocable)	\$60	\$253	\$(193)
Applications for Major Permits (Revocable)	\$356	\$564	\$(208)
Memorial Programs			
Memorial Bench	\$1,212	\$1,046	\$166
Memorial Plaque (wharf)	\$580	\$798	\$(218)
Memorial Plaque (Grand Ave)	\$580	\$768	\$(188)
Memorial Plaque (tree) + cost of tree	\$360	\$1,058	\$(698)
Memorial Picnic Table	\$1,526	\$1,492	\$34

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Fees / Permits	Current Fee	Total Cost	Surplus / (Deficit)
Boat on Beach			
Seasonal Permit (per month)	\$125	\$407	\$(282)
Stormwater Development Fee*			
Stormwater Plan Review Fee		\$104	
Large project plan review deposit			
Tier 2		\$438	
Tier 3		\$624	

*These fees are either restructured or new fees and as such do not show a surplus or deficit.

As the table above and on the previous page indicates, Public Works is subsidizing the majority of its fees. This table also includes the previously discussed flat fees associated with the construction items based encroachment permits and the Stormwater Development Fee. It is important to note that there is no current fee and surplus / (deficit) associated with the Utility Fees, as they have been restructured and the current fees are not translatable to the proposed structure. Additionally, there is no surplus / deficit for the Stormwater Plan Review fee, because not only is it a new fee, but it is also a service that is not currently being provided by the City. The purpose of including the fee in this total cost analysis was to provide Public Works Division staff a basis for developing any fees associated with these new permits.

The project team collected annual recoverable volume data for each of the flat-fee based permits to contextualize the total cost analysis per unit on an annual level. The annual impact of the flat fees was an under-recovery of approximately \$9,000 last year. The table on the following page translates the per unit cost analysis to an annual basis to provide further detail regarding the annual over-recovery associated with the Division.

Table 15: Total Cost Analysis – Annual

Fees / Permits	Annual Volume	Current Revenue	Projected Revenue	Surplus / (Deficit)
Encroachment Permits				
Non-Construction Items	7	\$413	\$873	\$(460)
Construction Items - \$0 - \$1,500	4	\$340	\$991	\$(651)
Blanket Permits (Repair & Maintenance of Existing Facilities)	7	\$6,230	\$14,698	\$(8,468)
Private Improvement Permits / Encroachment Agreement				
Applications for Minor Permits (Revocable)	1	\$60	\$253	\$(193)
Applications for Major Permits (Revocable)	1	\$356	\$564	\$(208)
Boat on Beach				
Seasonal Permit (per month)	8	\$1,000	\$3,258	\$(2,258)
TOTAL		\$8,399	\$20,692	\$(12,237)

As the table on the above shows, the primary source of under-recovery for Public Works Division is based upon the blanket permits. The City should look into raising fees to meet the cost recovery goals set for the Public Works Division.

4. POLICE

The Police Department is responsible for providing various permits and fee-related services including: Special Event permits; Report Copies, Local Fire Arm Dealer permits, Second Dealers licenses, Parking permits, Concealed Weapons permits, and handling Firearm Surrenders. Several services included in this study are capped by state fee limits, such as: Local Fire Arm Dealers, Second Dealers, Concealed Weapons, and Firearm Surrender fees. Where data was available, cost estimates were developed and shown as a tool to help assess the true cost of providing a service beyond what is legally allowed for recovery. In addition, staff also requested that two fee categories, Special Event Permits and Copies of Reports, be broken out into multiple fees / permits in order to accurately reflect the specific services being provided.

Currently the Police department is recovering roughly 53% of its fee-related costs, which is above average for similar jurisdictions. Attachment C of this report details the current fee being charged by the City, the total cost, and the resulting surplus

or deficit on a per unit basis. Attachment D of this report shows these same results but on an annual level. Where applicable, and not set by State law, the City should work to reduce fees which show an over-recovery, and increase fees to attain cost recovery where feasible.

5. MISCELLANEOUS FEES

In addition to the fees attributed to the various City Departments, the current Capitola Fee Schedule has a series of fees labeled as miscellaneous fees. The majority of the fees in this section are based on actual cost (Capitola Municipal Code), set by the State (e.g. Copies), are pass through fees (Returned Check fee), and not fees for service (e.g. Business licenses). Therefore, these fees were not assessed as part of this study. Additionally, certain fees such as entertainment permits were moved to the Police fee schedule. The only current miscellaneous fee that was assessed as part of this study was the Bingo Permit.

However, in discussion with City staff, two new miscellaneous fees were identified: Filming Permits and Horse Drawn Carriage Permit. Both of these permits are part of the municipal code, but there is currently no fee in place for these permits. The project team utilized hourly rates calculated in a separate report to calculate the full cost of providing the miscellaneous fees included as part of this study. A per unit analysis of current costs and total costs associated is shown in the following table.

Table 16: Total Cost Analysis – Per Unit

Fee / Permit	Current Fee	Total Cost	Surplus / (Deficit)
Filming Permit	\$50	Actual Cost	N / A
Bingo Permit	\$60	\$68	\$(8)
Horse Drawn Carriage Permit	\$0	\$310	\$(310)

As the table on the previous page shows, currently the majority of filming permits are being charged \$50 and any additional business license fees. However, due to the variance in filming permits, it is the project team's recommendation that the City charge filming permits the cost of the business license plus the actual cost associated with evaluating and issuing the permit. The City is currently under-recovering for its Bingo permit by \$8. However, the City has no current fee in place for Horse Drawn Carriage permits and it costs the City approximately \$310 to provide those services. City staff did note that a horse drawn carriage permit has not been issued since 2012; therefore, it is the project team's recommendation that if this permit was to be issued in the future the City should consider setting the fee at the full cost of providing the service.

6. HISTORICAL MUSEUM FEES

The Capitola Historical Museum serves to preserve and promote the history of Capitola through maintenance of historical documents and photos. The Museum accepts donations of historical artifacts and photographs and uses these items to run various historical exhibitions throughout the year to educate citizens regarding the rich history of the City and the local community. Additionally, the museum publishes a quarterly newsletter and provides walking tours and lectures for local organizations and the public. The Museum serves as the primary source of research for all historical knowledge regarding the City.

The museum provides several different fees for service. The table on the following page shows the current fees charged by the Museum:

Table 17: Current Historical Museum Fees

Fee / Permit	Current Fee
Research Fee – (30 minutes min.)	Cost
Print of an electronically available Photograph in Collection	\$7
Digital Copies of Collection Items	\$17
Scan High Resolution Tiff File of any collection item	\$17

As the table above shows, the Museum charges full cost for the Research fee, and has nominal fees for fees associated with copying and producing prints of items that are part of the Museum’s current collection. However, during discussion with the Museum curator, he noted that due to the variety of services that the Museum offers that are not on the current fee schedule, he usually asks for a donation towards the museum rather than charge a fee for service.

Based upon this discussion, the project team recommended that instead of adding several new fee categories, the City should establish an hourly rate for the Museum Curator and recover full cost for all services provided by the Museum. The following table shows the current fully burdened hourly rate calculated in a separate hourly rates report for the Museum Curator.

Table 18: Museum Curator Hourly Rate

Position	Fully Burdened Hourly Rate
Museum Curator	\$111.93

As the table above shows, the fully burdened hourly rate for the Museum Curator is \$111.93. The Museum curator should use this hourly rate as the basis for calculating all fees charged by the Museum.

5. CONCLUSION

The City of Capitola engaged the Matrix Consulting Group to determine the total cost of services provided to its citizens and businesses for fee related services. To calculate the total cost of each Department / Division's services, the Matrix Consulting Group employed both a widely accepted and defensible methodology, as well as the experience and input of City staff to complete the necessary data collection and discussion to complete the analysis. City leaders can now use this information to make informed decisions and set fees to meet the fiscal and policy goal objectives of the City.

Overall, this Cost of Services Study concluded that the City under-recovers its costs by approximately \$111,000 per year for its *fee-related* services. While the detailed documentation of the Study will show an over-collection in some departments / divisions and / or certain fees (on a per unit basis), and an undercharge for others, overall, the City is providing an annual subsidy to fee payers for all services included in the analysis.

The project team recommends that City staff and Council review and update its current fee structure to reflect all services, including those listed in the Municipal code. Additionally, the City should lower fees that show an over-recovery in order to comply with state laws. For fees that show an under-recovery, the City should review all circumstances and policy factors and raise fees where feasible. For fees that the City chooses to subsidize, policies should be established to outline target recovery percentages.

**ATTACHMENT A: PLANNING – TOTAL COST ANALYSIS – FLAT
FEES**

Total Cost Analysis - Flat Fees

Fee Name	Current Fee / Deposit (\$)	Total Cost Per Unit (\$)	Surplus / (Deficit) per Unit (\$)
Administration / Documents			
Public Notice (w / out newspaper published notice)	173	141	32
Public Notice (w / newspaper published notice) - includes cost of ad	376	316	60
Request for Continuance by Applicant (2nd and each after)	147	430	(283)
Development Application Intake Fee	510	340	170
Architectural & Site Review Committee (Design Permits)			
Temporary Signs & Banner Permits	36	69	(33)
Signs (Staff Approval) per permit application	121	248	(127)
Fence Permit (Staff Approval)	41	179	(138)
Use Permits			
Home Occupation Use Permit	266	409	(143)
Tenant Use Permit (MCUP) - Staff Approval	73	110	(37)
Commercial Sidewalk / Parking Lot Sale Permit	72	290	(218)
Coastal Permits			
Coastal Permit Exclusion	84	238	(154)
Environmental Review			
CEQA Exemption Determination	106	200	(94)
Other Planning Fees			
Appeals-by other than city official	142	3,096	(2,954)
Appeals of coastal permits	-	3,096	(3,096)
Bldg Plan Check / Final Inspection Fee			
Planning Plan Check & Final Inspection	-	380	(380)
Repeat Planning Final Inspections	120	330	(210)
Tree Removal			
Tree Removal - any tree subject to ordinance - staff approval	120	762	(642)
Tree Removal - any tree subject to ordinance - CPC hearing	1,000	1,573	(573)
Tree / Landscape Installation / Maintenance Agreement	120	330	(210)

ATTACHMENT B: PLANNING – ANNUAL COST RECOVERY FLAT FEES

Cost Recovery - Flat Fees

Fee Name	Annual Recoverable Volume	Revenue at Current Fee - Annual (\$)	Total Cost - Annual (\$)	Surplus / (Deficit) - Annual (\$)
Administration / Documents				
Public Notice (w / out newspaper published notice)	42	7,266	5,933	1,333
Public Notice (w / newspaper published notice) - includes cost of ad	8	3,008	2,530	478
Request for Continuance by Applicant (2nd and each after)	1	147	430	(283)
Development Application Intake Fee	35	17,850	11,890	5,960
Architectural & Site Review Committee (Design Permits)				
Temporary Signs & Banner Permits	6	216	414	(198)
Signs (Staff Approval) per permit application	15	1,815	3,727	(1,912)
Fence Permit (Staff Approval)	19	779	3,408	(2,629)
Use Permits				
Home Occupation Use Permit	3	798	1,226	(428)
Tenant Use Permit (MCUP) - Staff Approval	2	146	221	(75)
Commercial Sidewalk / Parking Lot Sale Permit	4	288	1,159	(871)
Environmental Review				
CEQA Exemption Determination	35	3,710	6,985	(3,275)
Subdivisions				
Certificate of Compliance*	2	1,467	1,467	-
Boundary Line Adjustment / Merger / Reversion*	1	1,064	1,064	-
Other Planning Fees				
Appeals-by other than city official	1	142	3,096	(2,954)
Bldg Plan Check / Final Inspection Fee				
Repeat Planning Final Inspections	1	120	330	(210)
Tree Removal				
Tree Removal - any tree subject to ordinance - staff approval	56	6,720	42,700	(35,980)
Tree Removal - any tree subject to ordinance - CPC hearing	1	1,000	1,573	(573)
Tree Removal - 3 or more trees on a property	8	2,056	6,940	(4,884)
Tree / Landscape Installation / Maintenance Agreement	2	240	660	(420)
TOTAL ALL FEES		59,118	104,460	(45,343)

ATTACHMENT C: POLICE – COST RECOVERY – PER UNIT

Cost Recovery Report Table - Per Unit Basis

FEE NO.	Fee Name	Current Fee / Deposit (\$)	Total Cost Per Unit (\$)	Surplus / (Deficit) per Unit (\$)
	Special Event Permit			
1	Minor	56	276	(220)
2	General	56	840	(784)
3	Amplified Sound Permit (Municipal Code 9.12.040)	28	96	(68)
4	DUI Cost Recovery Fee (Res. 3533)	-	-	-
	Copies of reports: Crime Reports, Special Reports, etc. (Regardless of # of pages)			
5	Report - No Redactions	24	20	4
6	Report - Redactions	24	75	(51)
7	Copies of: Citations, Code Sections, Ordinances, etc.	6	-	6
8	Bicycle Licenses (New)	10	20	(10)
9	Bicycle Licenses (Renewal)	7	20	(13)
10	Citation Sign-Offs	14	20	(6)
11	Photographs	18	20	(2)
12	VIN Verifications	14	-	14
13	Video or Cassette Tapes	50	35	15
	Local Fire Arm Dealers (Set by State)			
14	New Application	325	293	32
15	Renewal	100	129	(29)
	Second Dealers License (Set by State)			
16	Application	300	258	42
17	Renewal	300	129	171
18	Taxi Fee per application	56	252	(196)
19	Civil Subpoena (per case) (Set by State)	150	-	150
	Parking Permits (separate action by Council)			
20	Neighborhoods per year (Resolution No. 3733)	25	58	(33)
21	Village Preferential Permit (Resolution No. 3733)	50	58	(8)
22	Village Employer / Employee Permit (Resolution No. 3733)	50	58	(8)
23	Morning Village Parking Permit (Resolution No. 3715)	50	58	(8)

Cost Recovery Report Table - Per Unit Basis

FEE NO.	Fee Name	Current Fee / Deposit (\$)	Total Cost Per Unit (\$)	Surplus / (Deficit) per Unit (\$)
	Concealed Weapons Permit (Set by State) - Application			
24	Standard	340	-	340
25	Judicial	357	-	357
26	Employment	323	-	323
	Concealed Weapons Permit (Set by State) - Renewal			
27	Standard	42	-	42
28	Judicial	59	-	59
29	Employment	25	-	25
	Firearm Surrender Fees (Set by State Law)			
30	1-5 guns	-	-	-
31	6+ guns	-	-	-
32	Vehicle Storage per day	24	-	24
33	Administrative Fee to Release Impounded / Stored Vehicle	119	222	(103)
34	Surf School Permit Fee (Resolution No. 3695)	52	146	(94)
35	Single Event Entertainment Permit	35	48	(13)
36	Minor Entertainment Permit	146	288	(142)
37	Regular Entertainment Permit	548	981	(433)
38	Temporary, Publicly Attended Activities, Application Fee	31	-	31
39	Bandstand Rental Fee	210	19	191
40	Mobile Home Moving Permits	50	71	(21)

ATTACHMENT D: POLICE – COST RECOVERY – ANNUAL

Cost Recovery Report Table - Annual

FEE NO.	Fee Name	Annual Recoverable Volume	Revenue at Current Fee - Annual (\$)	Total Cost - Annual (\$)	Surplus / (Deficit) - Annual (\$)
Special Event Permit					
1	Minor	10	560	2,762	(2,202)
2	General	10	560	8,399	(7,839)
3	Amplified Sound Permit (Municipal Code 9.12.040)	6	168	576	(408)
4	DUI Cost Recovery Fee (Res. 3533)	1	-	-	-
Copies of reports: Crime Reports, Special Reports, etc. (Regardless of # of pages)					
5	Report - No Redactions	140	3,360	2,826	534
6	Report - Redactions	47	1,128	3,516	(2,388)
7	Copies of: Citations, Code Sections, Ordinances, etc.	-	-	-	-
8	Bicycle Licenses (New)	4	40	81	(41)
9	Bicycle Licenses (Renewal)	2	14	40	(26)
10	Citation Sign-Offs	9	126	182	(56)
11	Photographs	1	18	20	(2)
12	VIN Verifications	-	-	-	-
13	Video or Cassette Tapes	1	50	35	15
Local Fire Arm Dealers (Set by State)					
14	New Application	1	325	293	32
15	Renewal	2	200	258	(58)
Second Dealers License (Set by State)					
16	Application	2	600	515	85
17	Renewal	5	1,500	644	856
18	Taxi Fee per application	33	1,848	8,325	(6,477)
19	Civil Subpoena (per case) (Set by State)	13	1,950	-	1,950
Parking Permits (separate action by Council)					
20	Neighborhoods per year (Resolution No. 3733)	1,166	29,150	67,162	(38,012)
21	Village Preferential Permit (Resolution No. 3733)	289	14,450	16,647	(2,197)
22	Village Employer / Employee Permit (Resolution No. 3733)	78	3,900	4,493	(593)
23	Morning Village Parking Permit (Resolution No. 3715)	31	1,550	1,786	(236)
Concealed Weapons Permit (Set by State) - Application					
24	Standard	-	-	-	-
25	Judicial	-	-	-	-
26	Employment	-	-	-	-

Cost Recovery Report Table - Annual

FEE NO.	Fee Name	Annual Recoverable Volume	Revenue at Current Fee - Annual (\$)	Total Cost - Annual (\$)	Surplus / (Deficit) - Annual (\$)
	Concealed Weapons Permit (Set by State) - Renewal				
27	Standard	-	-	-	-
28	Judicial	-	-	-	-
29	Employment	-	-	-	-
	Firearm Surrender Fees (Set by State Law)				
30	1-5 guns	-	-	-	-
31	6+ guns	-	-	-	-
32	Vehicle Storage per day	-	-	-	-
33	Administrative Fee to Release Impounded / Stored Vehicle	112	13,328	24,845	(11,517)
34	Surf School Permit Fee (Resolution No. 3695)	4	208	584	(376)
35	Single Event Entertainment Permit	16	560	767	(207)
36	Minor Entertainment Permit	8	1,168	2,302	(1,134)
37	Regular Entertainment Permit	4	2,192	3,923	(1,731)
38	Temporary, Publicly Attended Activities, Application Fee	-	-	-	-
39	Bandstand Rental Fee	1	210	19	191
40	Mobile Home Moving Permits	20	1,000	1,412	(412)
	TOTAL		80,163	152,421	(72,258)