

REPORT TO CITY COUNCIL

DATE: JUNE 27, 2012

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: GREG RAMIREZ, CITY MANAGER

BY: NATHAN HAMBURGER, ASSISTANT CITY MANAGER

**SUBJECT: FEE STUDY RESULTS AND ADOPTION OF RESOLUTION NO. 12-1672;
AMENDING FEES AND CHARGES FOR SERVICES RENDERED IN
RELATION TO THE PLANNING, ENGINEERING, AND BUILDING
AND SAFETY DIVISIONS**

At the City Council meeting on October 26, 2011, staff was authorized to begin a user fee study to review the City's existing fee structure to insure that the City was charging fair and reasonable fees for service while recuperating costs to perform these tasks specifically related to our planning, engineering, and building and safety. The last fee study was conducted and implemented for Fiscal Year 2006-07.

The selected consultant, Willdan Financial Services, met with various staff to discuss and review the time and resources involved in processing various permits, reviews, or engineering documents. Once this data was compiled, a cost recovery formula was utilized to determine the cost of the fees that are charged for various services. Typically, a 100% cost recovery fee is proposed to insure that the City can continue to operate in a cost effective manner. In certain cases, although only a few, a fee is proposed to be reduced as a means to encourage individuals to obtain the proper permits or inspections (such as when installing a new water heater in a home). The fees proposed to be collected at less than 100% are shown in the attached Fee Study Report and are recommended as such so that the fee does not discourage the public from working with the City when it comes to their safety and the safety of the community at large. Due to the fact that Agoura Hills is a true contract city, any contractual fees related to services rendered are charged at the same rate as the City pays.

The Business Registration fee was reviewed as part of the fee study and is being recommended for a cost recovery slightly below 100%. Although the study recommended that the fee be set at \$69, staff felt that a fee of \$65 seemed reasonable and was consistent with the City's efforts to assist local businesses, when possible, during these tough economic times. The Business Taskforce did discuss this fee and others and was supportive of the City trying to "break even" on programs, specifically when the costs remain one of the lowest in the entire region. The cost of managing the Business License program was also reviewed under this study but was done so to provide data to the City Council during their consideration of the item. If the City does eventually take on the responsibility of the Business License program that Los Angeles County currently operates, the fees will be brought back under a separate fee resolution for consideration.

Although other public agencies operate with different staff and resources on various permits and services, staff felt it prudent to cross check the proposed fees with our survey cities, as well as those in our region. Where like services are rendered, the fees proposed are similar in amount compared to those of other cities.

When creating the proposed Fiscal Year 2012-13 budget, staff used conservative estimates in the revenue projections. Finance staff will monitor incoming revenues and report back to the City Council during the mid-year budget review period.

RECOMMENDATION

Staff respectfully recommends the City Council adopt Resolution No. 12-1672; amending fees and charges for services rendered in relation to planning, engineering, and building and safety divisions.

Attachment: (A) Resolution No. 12-1672
(B) Executive Summary and Fee Study Findings

RESOLUTION NO. 12-1672

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS, CALIFORNIA, AMENDING FEES AND CHARGES FOR SERVICES RENDERED IN RELATION TO THE PLANNING, ENGINEERING, AND BUILDING AND SAFETY DIVISIONS

WHEREAS, the City Council has determined that it is necessary to assess fees for the process of private development related requests, planning, engineering, building and safety related requests, and other services;

WHEREAS, on January 27, 1993, the City Council adopted Resolution No. 93-766 entitled "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS ESTABLISHING FEES FOR PERMITS REQUIRED BY THE VARIOUS CODE REGULATING PRIVATE CONSTRUCTION."

WHEREAS, on July 12, 2006, the City adopted Resolution 06-1425; amending the fees and charges for services rendered in relation to the planning, engineering, and building and safety.;

WHEREAS, the City has completed a study to determine the actual costs incurred by the City of Agoura Hills for the services to be provided by the Community Development, Engineering/Public Works, and Building and Safety Departments.

WHEREAS, the fees established by this resolution represent actual costs of said services based on the past experience of City of Agoura Hills personnel and with advisement from professional service personnel acquired to assist the City of Agoura Hills;

WHEREAS, the City Council has sufficiently considered the information presented to them in order to make the following determination.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Agoura Hills as follows:

SECTION 1. The City Council AMENDS the fees outlined in Resolution No. 06-1425.

SECTION 2. The City Council HEREBY ESTABLISHES fees and charges for private development and related services as listed in Exhibits A and B, attached hereto and incorporated herein by reference.

SECTION 3. This resolution is to take effect as of the date passed, approved and adopted.

PASSED, APPROVED, AND ADOPTED, this 27th day of June, 2012, by the following
vote to wit:

AYES: ()

NOES: ()

ABSENT: ()

ABSTAIN: ()

John M. Edelston, Mayor

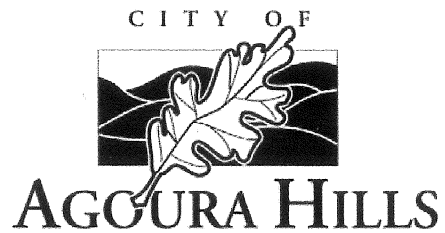
ATTEST:

Kimberly M. Rodrigues, City Clerk

City of Agoura Hills

Comprehensive User Fee Study Report

June 13, 2012



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June 13, 2012

Nathan Hamburger
City of Agoura Hills
Assistant City Manager

Dear Mr. Hamburger,

Willdan Financial Services (Willdan) is pleased to present this report on the Comprehensive User Fee Study conducted for the City of Agoura Hills (City).

This report was undertaken to assist the City in determining the costs of providing important services to its local community in order to help continue its operations at the level of service that the community has come to expect. The focus of this study is to ensure that the City has sufficient revenues to meet their service obligations and that user fees are set proportionate to the costs of providing the services. Our report outlines the approach, findings, and conclusions of this study.

This report has been prepared using generally accepted fee setting techniques. The City's Budget, Salary Schedule, Cost Allocation Plan, and Departmental Costs were the primary sources for the data contained within this report. Willdan worked closely with City staff over the course of this project. The conclusions contained within this report provide the City with a set of recommendations to provide stable funding for continued City services, based on a cost of service analysis that will result in fair and equitable user fees to the City's end users.

Thank you, it was a pleasure working with you; and thank you to each City Department for the support and cooperation extended throughout the study.

Sincerely,

Willdan Financial Services

Habib Isaac
Principal Consultant



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EXECUTIVE SUMMARY

The City of Agoura Hills engaged Willdan to determine the full costs incurred by the City in support of various activities for which the City charges user fees. Due to the complexity and the breadth of performing a comprehensive review of fees, Willdan employed a variety of fee methodologies to identify the full costs of individual fee and program activities. This report and the appendices herein identifies 100% full cost recovery for City services and the recommended level of recovery as determined through discussion with departmental staff.

The reality of the local government fee environment is that significant increases to achieve 100% cost recovery are often not feasible, desirable, or appropriate—particularly in a single year. In recognition of this situation, the recommended fees identified herein are either at or slightly less than full cost recovery.



STUDY OBJECTIVE

As the City of Agoura Hills seeks to manage resources efficiently and respond to increased service demands, it needs a variety of tools to provide assurance that it has the best information and the best resources to make sound decisions, fairly and legitimately set fees, maintain compliance with state law and local policies, and meet the needs of the City administration and its constituency. Given the limitations on raising revenue in local government, the City recognizes that a User Fee Study is the most cost-effective way to understand the total cost of services and identify potential fee adjustments. Essentially, a User Fee is a payment for a requested service provided by a local government that primarily benefits an individual or group.

The total cost of each service included in this analysis is based on the full cost of providing city services, including direct salaries and benefits of City staff, direct departmental costs, and indirect costs from central service support. This study determines the full cost recovery fee for the City to provide each service; however, each fee is set at the City's discretion, up to 100% of the total cost as specified in this report.

The principle goal of the study was to help the City determine the full cost of the services that are provided. In addition, Willdan established a series of additional objectives including:

- Developing a rational basis for setting fees
- Identifying subsidy amount, if applicable, of each fee in the model
- Enhancing fairness and equity
- Ensuring compliance with State law
- Developing an updatable and comprehensive list of fees

The study results can help the City better understand its true costs and the basis for making informed policy decisions regarding the most appropriate fees, if any, to collect from individuals and organizations that require individualized services from the City.



SCOPE OF THE STUDY

The scope of this study encompasses a review and calculation of the user fees charged by the following Agoura Hills departments and divisions:

- Public Works & Engineering
- Planning & Community Development
- Building & Safety
- Finance

The study involved the identification of existing and potential new fees, fee schedule restructuring (particularly for the Building Division), data collection and analysis, orientation and consultation, quality control, communication and presentations, and calculation of individual service costs (fees) or program cost recovery performance.

AIM OF THE REPORT

The User Fee Study focused on the cost of City services, as City staff currently provides them, at existing, known, or reasonably anticipated service and staff levels. This report provides as a summary of the study results, as well as a general description of the approach and methods Willdan and City staff used to determine the updated recommended fee schedule. Conversely, the report is not intended to document all of the numerous discussions throughout the process, nor is it intended to provide influential dissertation on the qualities of the utilized tools, techniques, or other approaches.



USER FEE BACKGROUND

BACKGROUND

As part of a general cost recovery strategy, local governments have adopted user fees to fund programs and services that provide limited or no direct benefit to the community as a whole. As City's struggle to maintain levels of service and variability of demand, cities have become increasingly aware of subsidies provided by the General Fund and have implemented cost-recovery targets. To the extent that governments use general tax monies to provide individuals with private benefits, and not require them to pay the full cost of the service (and, therefore, receive a subsidy), the government is limiting funds that may be available to provide other community-wide benefits. In effect, the government is using community funds to pay for private benefit. Unlike most revenue sources, cities have more control over the level of user fees they charge to recover costs, or the subsidies they can institute.

Fees in California are required to conform to the statutory requirements of the California Constitution, Proposition 218, and the California Code of Regulations. The Code also requires that the City Council adopt fees by either ordinance or resolution, and that any fees in excess of the estimated total cost of rendering the related services must be approved by a popular vote of two-thirds of those electors voting because the charge would be considered a tax and not a fee.

CALIFORNIA USER FEE HISTORY

Before Proposition 13, California cities were less concerned with potential subsidies and recovering the cost of their services from individual fee payers. In times of fiscal shortages, cities simply raised property taxes, which funded everything from police and recreation to development-related services. However, this situation changed with the passage of Proposition 13 in 1978.

Proposition 13 established the era of revenue limitation in California local government. In subsequent years, the state saw a series of additional limitations to local government revenues. Proposition 4 (1979) defined the difference between a tax and a fee: a fee can be no greater than the cost of providing the service; and Proposition 218 (1996) further limited the imposition of taxes for certain classes of fees. As a result, cities were required to secure a supermajority vote in order to enact or increase taxes. Since the public continues to resist efforts to raise local government taxes, cities have little control and very few successful options for new revenues. Compounding this limitation, the State of California took a series of actions in the 1990's and 2000's to improve the State's fiscal situation—at the expense of local governments. Most recently, the Educational Revenue Augmentation Funds ("ERAF") take-away of property taxes and the reduction of Vehicle License Fees have severely reduced local tax revenues.

In addition, on November 2, 2010, California voters approved Proposition 26, the "Stop Hidden Taxes Initiative", which is aimed at defining "regulatory fees" as a special tax rather than a fee, thus requiring approval by two-thirds vote of local voters. These regulatory fees are typically intended to mitigate the societal and environmental impacts of a business' or person's activities. Proposition 26 contains seven categories of exceptions. The vast majority of fees that cities would seek to adopt will most likely fall into one or more of these exemptions.



ADDITIONAL POLICY CONSIDERATIONS

It is becoming a growing trend for municipalities to update their fee schedules to reflect the actual costs of certain public services that primarily benefit users. Fees are imposed because they recover costs associated with the provision of specific services benefiting the user, thereby reducing the use of General Fund monies for such purposes.

In addition to collecting direct cost of labor and materials associated with processing and administering user services, it is common for local governments to recover support costs. Support costs are those costs relating to a local government's central service departments that are properly allocable to the local government's operating departments. Central services support cost allocations were derived from the City's Cost Allocation Plan.

As labor effort and costs associated with the provision of services fluctuate over time, a significant element in the development of any fee schedule is that it be adopted with the flexibility to remain current. Consequently, it is recommended that the City include an annual inflation factor in the resolution adopting the fee schedule that allows the City Council, by resolution, to annually increase or decrease the fees based upon published information such as the Consumer Price Index (CPI) or the Employee Cost Index for State and Local Government Employees. It is also recommended that the City perform this internal review annually with a comprehensive review of services and fees performed every three to five years, which would include adding or removing fees for any new or eliminated programs/services.



PROJECT APPROACH AND METHODOLOGY

CONCEPTUAL APPROACH

The basic concept of a User Fee Study is to determine the “reasonable cost” of each service provided by the City for which it charges a user fee. The full cost of providing a service may not necessarily become the City’s fee, but it serves as the objective basis as to the maximum amount that can be collected, from which the City leaders can make informed decisions regarding the final fee level. One of the critical methods used to ensure full cost recovery rates was to establish annual productive (or “billable”) hours for staff. This study reduced the full-time annual hours (2,080) by the non-billable hours, such as holiday, vacation, sick leave. By using only the true number of productive hours per employee, the study ensures that allowable costs are recovered during the actual hours of operation of the City.

The standard fee limitation established in California law for property-related (non-discretionary) fees is the “estimated, reasonable cost” principle. In order to maintain compliance with the letter and spirit of this standard, every component of the fee study process included a related review. The use of budget figures, time estimates, and improvement valuation clearly indicates reliance upon estimates for some data. The cost figures used as the basis for the study were from the City of Agoura Hills’s FY 2011/12 Adopted Budget.

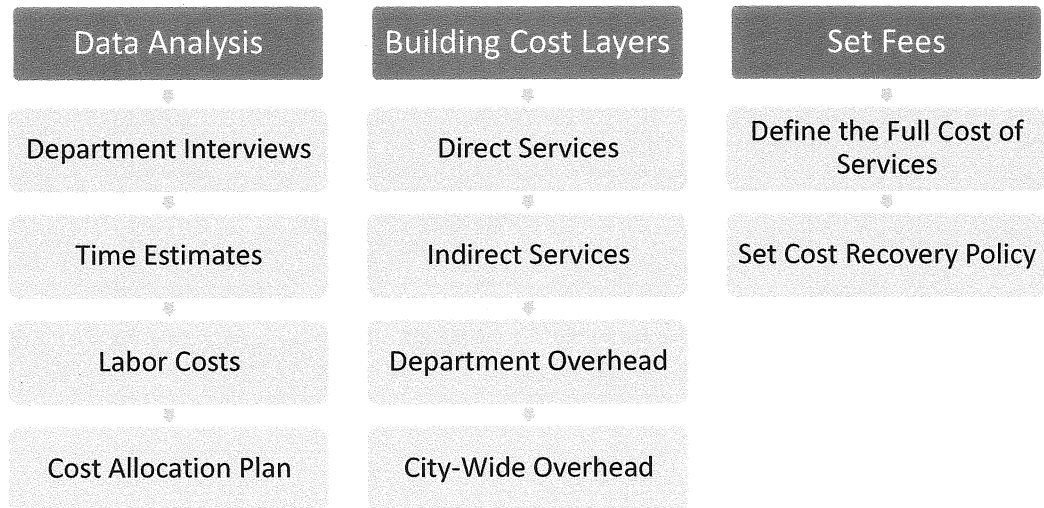
FULLY BURDENED HOURLY RATES

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



SUMMARY STEPS OF THE STUDY

The methodology to evaluate most User Fee levels is straightforward and simple in concept. The following list provides a summary of the study process steps:

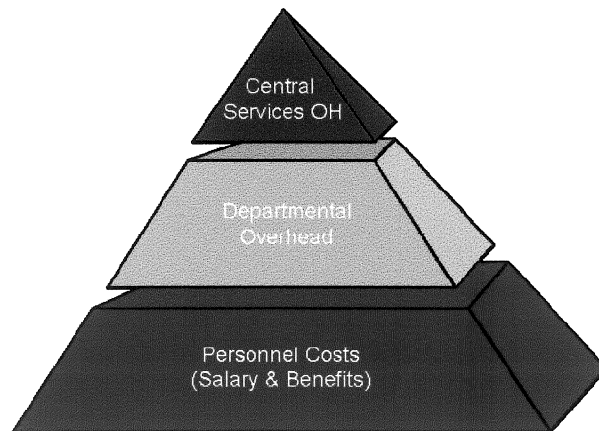




ALLOWABLE COSTS

This report identifies three types of costs that, when combined, constitute the fully burdened cost of a service (Appendix A). Costs are defined as direct labor, including salary and benefits, departmental overhead costs, and the city's central services overhead, where departmental and central service overhead costs constitute support costs. These cost types are defined as follows:

- **Direct Labor:** The costs related to staff salaries for time spent directly on fee-related services.
- **Departmental Overhead:** A proportional allocation of departmental overhead costs, including operation costs such as supplies and materials that are necessary for the department to function.
- **Central Services Overhead:** These costs, detailed in the city's Cost Allocation Plan, represent services provided by those Central Services Departments whose primary function is to support other City departments.



METHODOLOGY

The two methods of analysis for calculating fees used in this report are the:

Case Study Method: This approach estimates the actual labor and material costs associated with providing a unit of service to a single user. This analysis is suitable when City staff time requirements vary dramatically for a service, or for special projects where the time and cost requirements are not easy to identify at the project's outset. Further, the method is effective in instances when a staff member from one department assists on an application, service or permit for another department on an as-needed basis. Costs are estimated based upon interviews with City staff regarding the time typically spent on tasks, a review of available records, and a time and materials analysis.

Programmatic Approach: The standard Case Study approach relies upon the detailed analysis of specific time estimates, salaries and benefits, expenditures, and overhead costs. In many instances, the underlying data are not available or vary widely, leaving a standard unit cost build-up approach impractical. In addition, market factors and policy concerns (as opposed to actual costs) tend to influence fee levels more than other types of services. With these general constraints, and in order to maximize the utility of this analysis, Willdan Financial employed a different methodology where appropriate.



QUALITY CONTROL / QUALITY ASSURANCE

All study components are interrelated, thus flawed data at any step in the process will cause the ultimate results to be inconsistent and unsound. The elements of our Quality Control process for User Fee calculations include:

- Involvement of knowledgeable City staff
- Clear instructions and guidance to City staff
- Reasonableness tests and validation
- Normalcy/expectation ranges
- Confirmation of staff hours
- FTE balancing
- Internal and external reviews
- Cross-checking

CITY STAFF CONTRIBUTIONS

As part of the study process, Willdan received tremendous support and cooperation from City staff, who contributed and reviewed a variety of components to the study, including:

- Budget and other cost data
- Staffing structures
- Fee and service structures, organization, and descriptions
- Direct and indirect work hours (billable/non-billable)
- Time estimates to complete work tasks
- Frequency and current fee levels
- Review of draft results and other documentation

A User Fee Study requires significant involvement of the managers and line staff from the departments—on top of their existing workloads and competing priorities. The contributions from City staff were critical to this study. We would like to express our appreciation to the individuals involved for their assistance, professionalism, positive attitudes, helpful suggestions, responsiveness, and overall cooperation.



AGOURA HILLS USER FEES

COST RECOVERY

The cost recovery models, by department/division fee type, are presented in detail in [Appendix B](#). Full cost recovery is determined by the estimated amount of time each position (in increments of minutes or hours) spends to render a service, then summing the total cost to determine the full cost. The estimated time of how long it takes City staff to render each service is determined by Willdan and City staff through a time and materials survey conducted for each department/division fee type included in the study. The resulting cost recovery amount represents the total cost of providing each service. The City's current fee being charged for each service, if applicable, is provided in this section, as well, for reference.

It is important to note that the time and materials survey used to determine the amount of time each employee spends assisting in the provision of the services listed on the fee schedule is essential in indentifying the total cost of providing each service. Specifically, in providing services, a number of employees are often involved in various aspects of the process, spending anywhere from a few minutes to several hours on the service.

The principle goal of this study was to identify the cost of City services, in order to provide information to help the City make informed decisions regarding the actual fee levels and charges. The responsibility to determine the final fee levels is a complicated task. City staff must consider many issues in formulating recommendations, and the City Council must consider those same issues and more in making the final decisions.

City staff assumes the responsibility to develop specific fee level recommendations to present to the City Council. Unfortunately, there are no hard and fast rules to guide the City, since many of the considerations are based on the unique characteristics of the City of Agoura Hills and administrative and political discretion. However, in setting the level of full cost recovery for each fee, one should consider whether the service solely benefits one end user or the general community.

SUBSIDIZATION

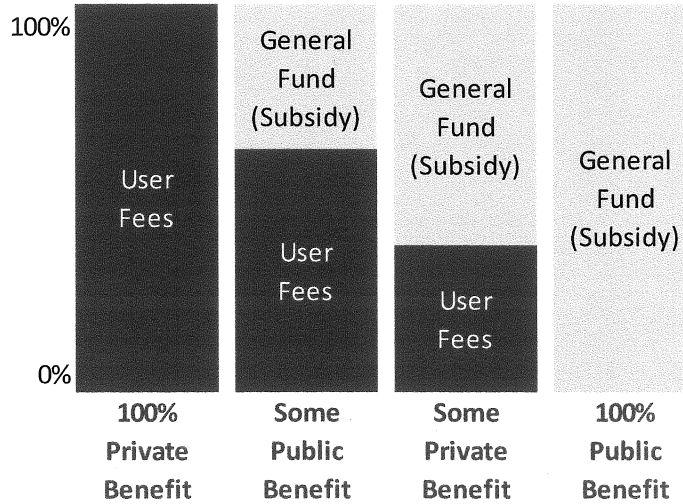
Recalling the definition of a user fee helps guide decisions regarding subsidization. The general standard is that individuals (or groups) whom receive a wholly private benefit should pay 100% of the full cost of the services. In contrast, services that are simply public benefit should be funded entirely by the general fund's tax dollars. Unfortunately, for the decision makers, a large number of services fall into the range between these two extremes (i.e., some planning and recreation services). The graphic on the following page illustrates the potential decision basis:

Further complicating the decision, opponents of fees often assert that the activities subject to the fees provide economic, cultural, "quality of life," or other community benefits that exceed the costs to the City. It is recommended the City consider such factors during its deliberations regarding appropriate fee levels.



Of course, subsidization can be an effective public policy tool, since it can be used to reduce fees to encourage certain activities (such as sports programs and educational classes) or allow some people to be able to afford to receive services they otherwise could not at the full cost. In addition, subsidies can be an appropriate and justifiable action, such as to allow citizens to rightfully access services, (such as appeals of discretionary actions) without burdensome costs.

Despite the intent, it is important for the City and public to understand that subsidies must be covered by another revenue source, such as the General Fund. Therefore, the general taxpayer will potentially help to fund private benefits, and/or other City services will not receive funds that are otherwise directed to cover subsidies.



IMPACT ON DEMAND (ELASTICITY)

Economic principles of elasticity suggest that increased costs for services (higher fees) will eventually curtail the demand for the services; whereas lower fees may spark an incentive to utilize the services and encourage certain actions. Either of these conditions may be a desirable effect to the City. However, the level of the fees that would cause demand changes is largely unknown. The Cost of Service Study did not attempt to evaluate the economic or behavioral impacts of higher fees; nevertheless, the City should consider the potential impacts of these issues when deciding on fee levels.

SUMMARY

If the City's overriding goal of this study were to maximize revenues from user fees, Willdan would recommend setting user fees at 100% of the full cost identified in this study. However, we understand that revenue enhancement is not the only goal of a cost of service study, and sometimes full-cost recovery is not needed, desired, or appropriate. Other City and departmental goals, City Council priorities, policy initiatives, past experience, implementation issues, and other internal and external factors may influence staff recommendations and City Council decisions. In this case, the proper identification of additional services (new or existing services) and creation of a consistent and comprehensive fee schedule was the primary objective of this study. City staff has reviewed the full costs and identified the "recommended fee levels" for consideration by City Council. The appendices exhibit these unit fees individually.

BUILDING & SAFETY

The Building and Safety Department reviews all building construction, and changes in use of existing buildings on privately owned property. City owned facilities also are reviewed by Building and Safety to ensure that City projects are developed to the same rigorous standards as privately owned property. Applications for zoning, design review, building, trade, engineering and fire permits all can be obtained at the City Hall. In addition, this Department performs all private property construction inspections, receives and processes Indigenous Tree Ordinance permit applications, enforces all construction related codes as mandated by the State, and assesses appropriate fees related to ASSFC, GUSD Development, Parks and Libraries Impact, construction and demolition recycling, and Green Building Surcharges.

ANALYSIS

The Building and Safety Department performs over the counter plan checks, issues permits, and conducts inspections. The department's current method of setting fees based on the time involved based on increments of square footage, as a result, the department has established a reliable comparison of current fees to full cost.

Building and Safety services are complex and have variations in the amount of time and effort for an individual project, which has a direct correlation to the amount of building square footage. The Departments' overall costs are comprised of direct staffing and materials, departmental overhead, as well as a charge from the City's Cost Allocation Plan.

As Department revenues are closely correlated to the economic climate, the analysis forecasts (based on assertions from the division staff) that annual fee revenue will be in line with the average of the previous fiscal year.

It is recommended the department increases user fees (rates) where applicable, to fully recover all costs.

PLANNING & COMMUNITY DEVELOPMENT

The Planning and Community Development Department includes administration, current planning, and comprehensive planning. As part of the analysis, Planning Administration was treated as general Department Overhead and allocated to all service divisions.

The Planning Department provides leadership in defining the community's vision and ensures that development occurs in an orderly and safe manner, which is sensitive to the community, avoids unnecessary impacts to the environment, meets the needs of the public, and improves the quality of the built environment by promoting high quality, excellent architecture, urban design and well-designed public environments that reflect community values, heritage and progressive design practices. Responsibilities include preparing and updating the General and Specific Plans, processing development applications (variances, conditional use permits, subdivisions, design review, etc.), historic districts, and conducting mobility planning.

ANALYSIS

Willdan individually reviewed each of the services issued by the Community Development/Planning department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule. Whereas the City is currently subsidizing all Long-Range Planning functions.

It is recommended the department increases user fees (rates) where applicable, to fully recover all costs.

PUBLIC WORKS & ENGINEERING

Generally, the Public Works department is a service department within the City of Agoura Hills and is responsible improving the quality of life of the community by overseeing of the design, installation and maintenance of all City owned buildings, streets & drainage improvements, and all parks & publicly maintained streetscapes. The Department staff work hard cleaning, repairing, and improving these city facilities to keep Agoura Hills safe, clean, and attractive for current and future generations to come.

Only the Engineering was analyzed as part of this study. This division provides direct benefit services for which fees are collected. Please note, specific steps were taken to realize the service to service benefit provided by Public Works staff in showing the true cost of service.

ENGINEERING DIVISION

The Engineering Division is primarily responsible for the overall planning, implementation, design and management of Capital Improvement Projects related to the City's infrastructure, such as for all streets and roads, curb, gutters and sidewalks, drainage facilities, and water and sewer utility lines. In-house staff provides construction inspection services. The Division maintains official public records such as maps, property records and property acquisition documentation, and street vacations. The department also reviews and processes various permits and maps including grading permits, parcel and tract maps, encroachment permits and street use permits.

Based on the fact that Agoura Hills contracts out various services as a cost savings measure, any cost recovery includes the same amount charged to the city based on existing contracts.

ANALYSIS

In Public Works, the Engineering Division fees and services were analyzed as part of this cost study. The case study approach, relied upon the standard unit cost build-up approach, whereby we calculated the cost of each unit of service using staff time and productive fully burdened hourly rates. Willdan then compared the calculated cost against the current fee amount to determine, if charged, whether the fee would recover the costs associated with the requested service and programmatic approach were utilized as time estimates were not applicable in some instances.

Of the times collected, the analysis revealed that some of the fees were under collecting and therefore the associated activities are being subsidized by other General Fund revenues.

It is recommended the department increases user fees (rates) where applicable, to fully recover all costs.