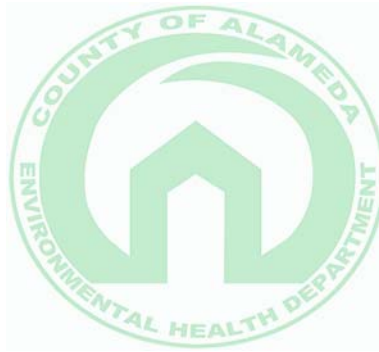


2014
FULL COST OF SERVICES
STUDY
for
ALAMEDA COUNTY
DEPARTMENT OF
ENVIRONMENTAL HEALTH



FINAL REPORT

September 18, 2014

WOHLFORD CONSULTING

372 Florin Road, #293

Sacramento, CA 95831

(916) 205-7050

chad@wohlfordconsulting.com

[THIS PAGE INTENTIONALLY LEFT BLANK]



TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
PROJECT BACKGROUND	2
Purpose and Intent.....	2
Scope of the Study.....	3
Purpose of the Report.....	3
About Wohlford Consulting	3
LOCAL GOVERNMENT USER FEE ISSUES	4
User Fees Defined.....	4
Background	4
Impetus for User Fees and Increased Scrutiny	5
Basic User Fee Principles	8
PROJECT APPROACH AND METHODOLOGY	9
Conceptual Approach.....	9
Summary Steps of the Study.....	10
Basic Assumptions and Standards	12
Quality Control	15
FINDINGS AND RESULTS	16
Summary.....	16
<i>Table: Summary Results</i>	16
Definition of Results.....	18
Potential Cost Increases from Prior Studies	18
Considerations Concerning Recommended Fees.....	19
Limitations for Use of Revenue Results	19
Results for Environmental Protection (Operations) Division.....	20
<i>Table: Cost Results for Individual Program Areas in Environmental Protection</i>	21
Results for Hazardous Materials / CUPA.....	24
<i>Table: Cost Results for Individual Program Areas in Hazardous Materials</i>	25
Results for Staff Hourly Rates (Cost Recovery Rates)	27
Other Beneficial Outcomes of the Study.....	28



TABLE OF CONTENTS (continued)

OTHER ISSUES AND INFORMATION	30
Fee Setting Considerations	30
Fee Comparison Issues	32
Cost “Reasonableness”	33
Enhanced Fee Flexibility	34
Implementation Issues	34
Potential Implementation Strategies	36
Future Updates	39
CONCLUSION	41
Thank You to Department Staff	41
Closing Comments	42
APPENDICES	
Appendix 1: Cost Results for Environmental Protection	
Appendix 2: Cost Results for Hazardous Materials	



EXECUTIVE SUMMARY

The Alameda County Department of Environmental Health (Department) engaged *Wohlford Consulting* to conduct an objective analysis of the full costs incurred by the Department in support of a range of activities for which the Department charges user fees. In order to ensure accuracy and establish a clear nexus between the cost of those services and the fees, the study utilized a unit cost build-up methodology to identify the full cost for individual fee activities. By projecting an estimated average annual volume for each fee activity, the study also identified the annual cost of the services and the potential annual revenue for the fee activities at full cost levels. The following table shows a summary of the results:

Summary Results

FEE AREA	FULL COST: Annual Cost of Fee- Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
Environmental Protection / Operations Division	\$ 9,057,000	\$ 7,076,000	\$ (1,981,000)	78.1%
Hazardous Materials / CUPA Division	\$ 1,932,000	\$ 1,463,000	\$ (469,000)	75.7%
TOTALS:	\$ 10,989,000	\$ 8,539,000	\$ (2,450,000)	77.7%

The current cost of Department fee activities included in this study is approximately \$11 million annually. Given the current fee levels charged by the Department, the potential annual revenue (assuming a consistent activity level) is \$8.5 million, which represents a current annual fund deficit of approximately \$2.5 million and a cost-recovery ratio of 77.7% overall. In other words, if the Department set fee levels at the full cost of each service, (100% cost-recovery) the Department could collect an additional \$2.5 million in revenue from fee activities.

The results of the study demonstrate the overall potential for improved cost recovery and revenue enhancement through fee increases. The reality of the local government fee environment, however, is that significant increases to achieve 100% cost recovery in a single year are often not feasible or desirable. In recognition of this situation, Department staff will develop a cost-recovery strategy, phasing approach, and/or a series of recommended fees that will likely result in less than full cost recovery in the first year. Annual revenue from the recommended fees, and the actual cost-recovery ratio, will not be known until Department staff prepares their analysis and submits recommendations to the Board of Supervisors.

The details and explanations behind these summary results are in the body of this report and appendices. The appendices present the fees at full cost and indicate potential annual revenues for each fee.



PROJECT BACKGROUND

Purpose and Intent

In its effort to manage resources wisely and meet service demands, the Alameda County Department of Environmental Health can utilize a variety of tools to ensure that it has the best information to make good decisions, fairly and legitimately set fees, affect revenues, maintain compliance with state law and local policies, and meet the needs of the County administration and the public. Given the limitations on raising revenue in local government, the Department believes that a Cost of Service Study (Study) is the most effective way to understand the costs of its services and to identify potential fee changes and revenue impacts.

A quality Cost of Service Study is much more than a method to identify the cost of service and potential fee increases. This type of analysis can also become a management tool, providing information and perspectives that can help the Department better understand its operations and financial circumstances. Other important outcomes from the study processes and results include the ability to:

- Calculate specific fee subsidies and overall revenue impacts of current and potential fees;
- Identify new fees and cost recovery strategies;
- Appropriately distribute indirect and overhead costs;
- Identify the cost of administrative activities;
- Enhance internal understanding of administrative programs and support activities;
- Allow the Department to compare its costs with neighboring jurisdictions;
- Quantify productivity and staffing shortages;
- Measure the distribution of staff effort of specific positions to individual tasks and service areas, which can help managers more effectively prioritize work tasks;
- Ensure that the Department's fees are consistent with state law;
- Ensure Department fees are defensible to the public, interest groups, and the courts; and
- Foster a better understanding of workflow and staff involvement in specific services and activities.

The principal goal of the Study is to determine the full cost of the development-related services provided by the Department. Other objectives of the project included:

- ✓ Establish objective and transparent fee information
- ✓ Develop insight and a rational basis for setting fees
- ✓ Understand individual fee subsidies and overall funding deficits
- ✓ Balance revenues
- ✓ Understand the context and principles of user fees
- ✓ Improve fairness and equity
- ✓ Ensure compliance with state law



Scope of the Study

The Study's scope included a review and calculation of the two operating divisions within the Environmental health Department:

- Environmental Protection / Operations
- Hazardous Materials / CUPA

The Study focused on the cost of these Divisions' services at anticipated service and staffing levels. This study was not a management study intended to identify, evaluate, or quantify potential cost savings opportunities, efficiency and effectiveness improvements, performance or productivity, staffing or organizational structure, process changes, risk mitigation, or other factors that could later influence operating practices and the cost of the services. The analysis did not seek to compare the fee service levels, fee structures, quality, or operating practices of Alameda County to other counties or cities. This study also did not address potential economic or social impacts of possible fee increases on the community.

Purpose of the Report

This report presents a summary of the study results and a general description of the approach and methods used to determine the cost of services. Some issues are presented as background for the results and the study processes. However, the report is not intended to document all of the issues and discussions involved with the study, nor is it intended to provide persuasive discourse on the relative merits of the tools, techniques, methods, or other approaches used in the study. The main source of detailed information from this study is the series of worksheets and workbooks that contain the source data and calculations that lead to the final results.

About Wohlford Consulting

The consultant for this study, Chad Wohlford, has over 27 years of experience analyzing and managing government costs and operations, including 12 years of direct government management and analytical service. He has personally engaged in over 100 cost analysis studies with more than 70 different government clients (many of them for multiple projects) in California and six other Western states. Before forming *Wohlford Consulting*, Mr. Wohlford was the state director of the cost services practice for a large national consulting corporation.



LOCAL GOVERNMENT USER FEE ISSUES

User Fees Defined

A *User Fee* is:

A fee or rate charged to an individual or group that receives a *private benefit* from services provided by the Department.

The defining principle behind a user fee is the nature of the *individual* or *private* benefit that results from the service for which the fee is charged. Taxes (as embodied by the General Fund), on the other hand, are generally levied and used to pay for services that benefit the public as a whole (i.e., community benefit), since many of the other funding sources are inflexible and allowed only for certain categorical programs. Of course, a number of gray areas exist to complicate the specific categorization of charges, since many services that appear to benefit a single group may have secondary benefits to others. It is the prerogative of the Board of Supervisors or other governing body to determine the final fee levels that reflect the local policies and intent regarding cost recovery and subsidies.

A type of local government fees that are similar in nature, but otherwise separated from, user fees are utility rates. Utility rates seek to recover the cost for the usage of a particular commodity provided by the government agency, such as water or sewage treatment. In contrast, the traditional user fees addressed in this Study relate to services for which employee time is the most prominent feature of the service and regulatory approval is the normal product of the transaction.

Another common type of fees in local government are Development Impact Fees (DIF or AB 1600 fees). These fees are often confused with user fees, since DIF's are authorized by some of the same state statutes and also relate to development. However, DIFs are intended to recover the cost for additional infrastructure that becomes necessary due to new development. The fees collected for development impacts can only be used for capital projects—not ongoing operations. User fees are intended to fund the current operations of the departments that provide the services.

Background

As part of an overall funding strategy, local government relies upon user fees to fund programs and services that provide limited or no direct benefit to the community as a whole. With rising demands for services and restrictions on most other funding sources, counties have increased scrutiny of subsidies provided by the General Fund to other funds and to service recipients that reap a disproportionate share of the benefits. To the extent that the government uses general tax monies (General Fund) to provide an individual with a private benefit and does not require the individual to pay the cost of the service (and, therefore, receive a subsidy), the government is unable to use those resources to provide benefits to the community as a whole. In effect, then,



the government is using community funds to pay for a private benefit. Unlike other revenue sources, counties have greater control over the amount of user fees they charge to recover costs.

Impetus for User Fees and Increased Scrutiny

Prior to Proposition 13, California cities and counties were not as concerned as they are today with potential subsidies and recovering the cost of their services from individual fee payers. In times of fiscal shortages, cities and counties could raise 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 ushered in 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 and counties were required to secure a supermajority vote in order to enact or increase taxes. Since significant resistance usually emerges to any efforts to raise local government taxes, cities and counties have little control and very few successful options for new revenues.

To compound the revenue problems faced by local government, 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 government. The “Educational Revenue Augmentation Fund” (ERAF) take-away of property taxes and the reduction of Vehicle License Fees severely reduced local tax revenues.

Cities and counties faced significant funding troubles in the face of rising and sometimes uncontrollable costs, increased citizen demands, and continued imposition of state mandates. The flexibility of local government budgets to address their own priorities was hampered by categorical grants, earmarked funds, mandates, maintenance of effort requirements, and funding match requirements. As expected, cities and counties sought relief.

To cope with the funding shortages, local government was forced to enact service reductions, seek reimbursement from the state for more and more mandated services (SB 90 Mandated Cost Reimbursement), and impose a wider range and higher levels of user fees and impact fees. In turn, to placate local government and transfer some control and responsibility, the state delegated more authority to charge user fees. The state also codified limitations to user fee levels and administration and put more of the responsibility and liability for user fees to the local level.

With greater need and authority to charge fees, many local governments took to the concept readily and enacted new and increased fees. After a series of real and/or perceived abuses, a focused and influential user fee backlash occurred in the mid-1990's that required further clarification and limitation of user fee practices. Special interest groups challenged the fees (mostly building-related fees) in a number of cities and counties, resulting in a series of lawsuits, special studies, and formal opinions from the California Attorney General (1995) and Legislative Counsel of California (1997).



The end result of all of these user fee actions is an environment of significant scrutiny of any and all fee actions. Local government has been forced to pay greater attention to the methods and bases for new fees, since they can be readily challenged. The focus of fee-setting decisions has shifted from the revenue needs to the actual cost of the services provided. “Pay to play” principles have become more prominent as a way to ensure equity and fairness for all citizens. In addition, the issue of subsidies has come to the forefront, since it has become less tolerable to use general taxpayer funds to subsidize the private activities and profits of developers (for example) and other individual beneficiaries of local government services—at the expense of more public safety and social services.

Recent Changes: Proposition 26

In 2010 the trend to limit fee progression continued when California voters approved Proposition 26. This measure attempted to further define and clarify which local government charges are to be considered taxes (subject to public vote) and which are fees (subject only to city council or board of supervisors approval). In summary, the measure established that any “levy, charge, or exaction of any kind imposed by a local government” is a tax, unless it falls into one of seven categories (exceptions):

- (1) A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
- (2) A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
- (3) A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- (4) A charge imposed for entrance to or use of local government property or the purchase rental or lease of local government property.
- (5) A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government as a result of a violation of law, including late payment fees, fees imposed under administrative citation ordinances, parking violations, etc.
- (6) A charge imposed as a condition of property development.
- (7) Assessments and property related fees imposed in accordance with the provisions of Article XIII D (Proposition 218).



According to analyses by the *League of California Cities*, the “vast majority of fees that cities (and, by extension, counties) would seek to adopt will most likely fall into one or more of these exemptions.”¹ For this study, we determined the specific cost of each fee service provided directly to the Department’s customers, so, we can expect that the fees to be imposed by the Department of Environmental Health will be exempt from Proposition 26 under exception numbers one, two, three or six.

As a cost of services study, this analysis sought to evaluate the cost of a wide range of services and activities conducted by the divisions regardless of whether the services are associated with specific fees. While this study includes cost analysis of services that could be considered for fee adoptions, it does not, in and of itself, establish fees or fee levels for Alameda County, which is the purview of the Board of Supervisors. If recommended fees are provided in the study, the types of fees and charges that are likely to be considered “taxes” under Proposition 26 are normally and intentionally excluded. (Note: In rare instances where a recommendation would be provided to set a cost recovery level for a service considered a “tax” under Proposition 26 definitions, the recommendation assumes that the County will implement those taxes in compliance with state law. There are no such instances in this study expected for the Alameda County Department of Environmental Health.)

The study evaluates the cost of many direct services, including some that are unrecoverable and/or may not ever become recommended fees. There is no expectation that all services included in the study will become fees charged by the Department. The fees likely to be adopted (and charged) are designed to recover the reasonable cost of providing the service to the individual fee payers. As noted above and as defined in Proposition 26, these fees fall within the definitions of the exceptions. Due to its relatively recent enactment, however, Proposition 26 has not yet been subject to review by the courts, some uncertainties exist regarding its application. Prior to any new fee implementation, it would be prudent for the County’s own legal counsel to evaluate the impact of Proposition 26 (and all other related laws) to ensure full compliance with state law.

¹ *Living with Proposition 26 of 2010: Many Local Fees Will Fit Within Seven Categories of Exemptions*, November 2010, Page 1



Basic User Fee Principles

The definition of a user fee, the modern environment for their existence and administration, and general public administration concepts all affect a Cost of Service Study. Wohlford Consulting considered a variety of related principles to assist the Department of Environmental Health in the determination of user fee structures, service costs, and implementation. Under these principles, User Fees should be:

- Based on the Cost of Services:
 - ✓ Not arbitrary
 - ✓ Not unintentionally subsidized
 - ✓ Not unfairly subsidized
- Fair and Equitable
- Consistent with County Goals / Objectives
- Compliant with State Law
- Dynamic (for updates & anomalies)

For most of the development-related user fees, state law establishes that “...fees may not exceed the estimated reasonable cost of providing the service for which the fee is charged...” (Government Code §66014). The “fee” exceptions in Proposition 26 also state that the charge must “not exceed the reasonable costs” to provide the service. Regardless of the industry affected or the fee types evaluated, this general admonition is the dominating principle in this Cost of Service Study. The methodology, approach, data collection, quality control, and other efforts of the study are intended to establish compliance with this principle. The costs calculated in the study represent the estimated reasonable full cost for each service and, therefore, the maximum fee the Department may charge for its services.



PROJECT APPROACH AND METHODOLOGY

Conceptual Approach

The basic concept of a Cost of Service Study is to determine the full cost of each service provided by the Department for which the Department charges a user fee. The full cost may not necessarily become the Department's fee, but it serves as the objective basis upon which the Department can make informed decisions regarding final fee levels.

In order to determine the full cost for each fee service, the cost analysis incorporates the following "full cost" components:

- Direct Salaries & Benefits
- Services and Supplies
- Indirect Activities
- Supervision and Support
- Cross-Department Support
- Department Administration
- Countywide Administration (Cost Allocation Plan)
- Facility Use
- Anticipated Growth

One of the critical methods to ensure full cost recovery rates is to establish annual billable (productive / available) hours for staff. The Study reduces the full-time annual hours (2,080) for each position classification by the non-billable hours, such as holiday, vacation, sick leave, mandatory training, conferences, and other legitimate activities that would render a staff member unavailable to provide direct services to the public. The typical number of billable hours for the average full-time employee (based on past studies) is approximately 1,400 hours per year, but this figure might normally range from 1,200 to 1,500, depending on the type of position. In this study, the average for both Divisions was calculated to be approximately 1,400 hours. By using only the actual number of billable hours per employee, the Study ensures that hourly rates and the resultant costs reflect the levels necessary to recover the full cost of services in a particular year given the practical availability of staff to provide services.

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 major component of the fee study process included a related review. The use of budget figures and time estimates indicates reliance upon estimates for some data. In other areas, the study includes actual known figures that exceed the standard. The key to the defensibility of the Study, therefore, is a dedication to the reasonableness of the data and results. The quality control measures implemented ensure the Study satisfies the reasonableness standard. The study does not utilize arbitrary data or other information that would not satisfy the estimated/reasonable standard.



In those cases where it was possible to establish reasonably consistent time/workload standards for specific services, the analysis develops the cost of the service as a “flat” or “fixed” fee. In addition to providing consistent cost information, this approach is the most common method for developing the full cost of Department services.

The alternative to fixed fees is to track actual staff time for every staff member for every service. This approach creates an administrative burden and leaves the Department and the fee payer unable to predict the final cost of the fee. This alternate “real time” billing approach is appropriate, however, when the fee activity varies widely between occurrences and would thus cause fixed fees to be unfair and unreasonable in a significant number of cases. In those cases where real-time billing is warranted, the Department can require a deposit to ensure a minimum fee is received. The Study establishes some fees as “real time” billing charges when necessary and calculates potential deposit levels based upon staff time estimates for common service levels.

The cost figures used as the basis for the study were from Alameda County’s FY 2013-14 final approved budget.

Summary Steps of the Study

The methodology used to determine individual user fee costs is fairly straightforward. This analysis employs a “unit cost build-up” approach to determine the cost of individual services. The approach uses the following factors:

- Staff time to complete activities and services
- Direct cost of individual staff positions (converted to productive hourly rates)
- Rational distribution of overhead and support costs

Multiplying the first two factors (# of hours by hourly rate) identifies the direct cost for each service. By distributing the remaining indirect/overhead costs, the analysis establishes the full cost. The following list provides a summary of the study process steps:

Fee Study Process Outline

1. Establish the inventory of fee services (current and potential)
 2. Identify the staff positions that work on each fee service
 3. Calculate the direct productive hourly rate for each position
 4. Determine the time necessary for each position to perform fee tasks
 5. Calculate the direct cost of the staff time for each fee
 6. Distribute indirect and overhead costs to each fee
 7. Sub-allocate supporting activities to fee services
 8. Perform quality control processes (constant)
 9. Calculate revenue impacts
 10. Perform the “gap analysis” (unit and total subsidies/deficits)
 11. Perform review processes
 12. Document and present results
-



To ensure a high degree of accuracy and thoroughness for the study, each of these steps in the process involves a rigorous set of subtasks, iterations, reviews, and quality control requirements. Both Department staff and the consultant were involved with the performance and/or review of each of these steps.

The following table illustrates the methodology using hypothetical information in a simplified format:

*Simplified Unit Cost Calculation
(hypothetical example)*

Service ("Fee" or Program) / Activity	Time to Complete 1 Activity (hours)	X	Productive Hourly Rate	=	Full Cost (per Unit of Fee Activity)	X	Annual Volume of Activity	=	Annual Cost or Potential Annual Revenue
FEE #1:							10		
Intake	0.5		\$ 100		\$ 50		10		\$ 500
Plan Check	1		\$ 100		\$ 100		10		\$ 1,000
Inspection	2		\$ 100		\$ 200		10		\$ 2,000
Filing	0.5		\$ 100		\$ 50		10		\$ 500
Salaries & Benefits Total:	4		\$ 100		\$ 400		10		\$ 4,000
Indirect Costs					\$ 50		10		\$ 500
TOTAL COST					\$ 450		10		\$ 4,500

The above table of hypothetical data indicates that Fee #1 takes staff a total of four hours to complete the necessary services, so at \$100 per hour, the direct staff cost is \$400 per unit. The addition of \$50 for indirect and overhead costs brings the total unit cost to \$450. With 10 units a year, the total annual cost for the service is \$4,500.

It is important to note that this simple example indicates only a single position at four hours consumed per unit. The actual time analysis is much more detailed, and includes individual time estimates for each employee who works on each service for which the Department charges a fee.

By multiplying the unit costs by the annual number of fee activities, the analysis estimates the total annual cost of the fee-related activities. By using the same annual activity volumes and multiplying them by current fees, the Study establishes potential cost recovery from current fees. The difference between the two figures is the actual cost-current fee gap. If the current fees are greater than the actual cost, the gap is an over collection or profit. If the full cost is greater than



the current fees, the gap represents a subsidy, or individual fee deficit. The following table illustrates a simplified example of a gap analysis:

*Simplified Annual Deficit/Gap Analysis
(hypothetical example)*

Fee	Annual Volume of Activity	X	Current Fee	=	Annual Cost Recovery @ Current Fee	-	Annual Cost Recovery @ Full Cost	=	Current Annual (Deficit) / Surplus
Fee #1	10		\$ 100		\$ 1,000		\$ 4,500		\$ (3,500)
Fee #2	15		\$ 75		\$ 1,125		\$ 2,000		\$ (875)
Fee #3	20		\$ 50		\$ 1,000		\$ 500		\$ 500
Fee #4	25		\$ 25		\$ 625		\$ 100		\$ 525
Total:					\$ 3,750		\$ 7,100		\$ (3,350)

The above table indicates that Fee #1 is currently subsidized \$3,500 per year, while the Department is charging fee payers \$500 more per year than the associated cost for the service represented by Fee #3.

Basic Assumptions and Standards

The study relied upon a series of underlying assumptions and basic considerations to achieve the results. These issues are described below:

Time

Estimates: One of the principal building blocks of the cost analysis is the estimate of time that represents Department staff workload related to each fee service and/or subordinate activity. The use of staff-provided time estimates was necessary in the absence of actual time data, such as the kind that could be developed through a long-term time and motion study or other more formal methods. If conscientiously considered by qualified staff, time estimates satisfy the requirement that a non-discretionary fee must not exceed the "...estimated reasonable cost of providing the service for which the fee is charged..." (GC § 66014 a). For this Study, Department staff provided time estimates that represent a normal level of effort for each fee activity, as determined by past experience. This data was reviewed by other experienced staff in the organization, in order to utilize other perspectives and experiences and further ensure reasonableness. This approach is "industry standard" for cost of service and user fee analysis.



Full Cost: The study determines the full cost of services. To this end, the analysis includes all direct costs for the department services, such as the salaries and benefits of the employees who perform the services. The analysis also includes the appropriate distribution of legitimate indirect and overhead costs that support the operations and personnel that perform the services. These costs include general supplies and services, utilities, insurance, facility and equipment costs, technology upgrades, division and department overhead, support from other departments, reserve contributions, annualized capital costs, annualized supporting plan maintenance (e.g., Alameda County General Plan Update), and Countywide overhead. Countywide overhead is comprised of central service costs, such as county executive, finance, county counsel, and human resources, as determined through the County's Cost Allocation Plan (or CAP). These costs are universally accepted as components to be included in service cost (fee) calculations, because the underlying services provide the organizational and operational support necessary for the employees and administrative infrastructure to exist and conduct the fee activities. It is important to note that all of these costs are distributed to the fee-related services, as well as the non-fee-related services. In other words, the costs for fee-related services are not burdened with all of the cost, but only their fair share of the cost. The costs assigned to most direct non-fee services are considered unrecoverable.

Non-Fee Services: As a full cost of service analysis, the study for each division/fee area also calculates the cost of non-fee services. Examples of these services include public information, food-borne illness response, and support to other programs and County departments, which do not have associated fees. The purpose of including these other services is to ensure the fair and appropriate distribution of overhead and indirect costs to all areas, instead of concentrating these costs only on the fee-related activities. This approach also allows the analysis to distribute staff hours across all activities to ensure a true picture of the utilization of staff time and cost and provide a quality control check. The detailed study results in the appendices indicate whether a summary total includes "All Services" (including non-fee categories) or "Fee Services Only" (excluding non-fee services). The figures in the body of this report only include the "Fee Services" totals.

Service Level Assumptions: The analysis is based upon the Department's current organization and business practices. The study assumed continued consistency in the time consumption for each service, as well as future staffing, quality, productivity, efficiency, and all other qualitative and quantitative standards.

The analysis is also based upon a level of service determined by Department management to be the minimum professional standard. The study assumed consistency in the future time consumption for each service, as well as future staffing, quality, productivity, efficiency, and all other qualitative and quantitative standards.



*Consistent
Workload:*

Most of the service costs in this study were developed as “flat” or fixed fees. Under this approach, the Study calculates the cost of the services after assuming that all services for a specific fee will require the same workload (time), regardless of the characteristics of the particular fee activity or the applicant. Time estimates that reflect the “typical” level of effort required for a particular fee activity. The flat fee approach ignores the variance in time that may exist from applicant to applicant, due to qualitative or other differences in the applicants themselves or their submitted materials. The overall efficacy of this approach relies upon the assumption that the variances will average out over the course of time, resulting in a consistent and reasonably fair fee for all.

Subsidy:

A deficit exists when the cost of a particular service is greater than the fee charged and recovered for that service. This deficit creates the need for a subsidy from another funding source, so the use of either term in this report is appropriate for the same meaning.

Individual fee subsidies can take different forms. In cases where different size fees within a category are set at different cost-recovery levels, one fee payer may subsidize another for the same type of service. This situation exists, because the individual fees are not each priced to recover the individual costs of the services (i.e., one payer is overcharged and one is undercharged). In these instances, there is a basic imbalance and/or unfairness between fee payers built into the system. If all fees are set to recover less than full cost, each fee payer receives a subsidy from another funding source, such as the General Fund or another fund balance.

The individual fee subsidies add up to an overall annual funding deficit for the Departments. The overall cost of services must be borne by a funding source, so the concept of a subsidy needs to be carefully considered. In local government, subsidies are normally covered by General Fund revenues, since most other funding sources are limited in what they can be used to fund. A reliance upon General Fund revenues to fund private-benefit services, such as hazardous waste generator inspection fees or plan check fees for food facilities, can create criticism, since it reduces the availability of those revenues for other public benefit services, such as public safety. However, subsidies can also reflect positive public policy goals, since they can be used to encourage certain desired activities.

This Study identifies existing subsidies for individual fee activities, as well as the resulting annual operating deficits for the affected divisions. The purpose of the subsidy (gap) analysis is to inform the County regarding current subsidy levels and give County leaders information to help them make informed fee-setting and policy decisions.



Costs vs.

Fees:

The Study and appendices reference “fees” in titles and descriptions. In the context of the full cost analysis, the terms “cost” and “fees” are interchangeable. The full cost of a service serves as the potential fee until the Department has an opportunity to review the results and establish new fee levels for implementation. This study does not presume to establish Department fees, since the decisions about fee levels are the purview of the Board of Supervisors and require additional information (e.g., community input, economic impacts, etc.) that was not evaluated as part of this study.

Quality Control

The quality of a cost of service study is dependent on the data that is used for the analysis. All study components are interrelated, so it is critical that the Study utilize good data. To avoid accuracy problems and other quality flaws, the study incorporated a rigorous quality control process with checks at every step in the analysis.

The quality control measures ensure that the study covers all of the issues, appropriately accounted for positions and resources in the models, and factors all other data fairly and accurately in the study. The elements of the quality control process used for the User Fee calculations include:

Quality Control Steps / Initiatives

- | | |
|--|---|
| ✓ Involvement of knowledgeable Department staff and managers | ✓ Normalcy/expectation ranges (data inputs and results) |
| ✓ Clear instructions and guidance to staff and managers | ✓ Challenge and questioning |
| ✓ Process checklists | ✓ Utilization of staff hours |
| ✓ Reasonableness tests and validation | ✓ FTE balancing |
| | ✓ Internal and external reviews |
| | ✓ Cross-checking |



FINDINGS AND RESULTS

Summary

In a cost of service (user fee) analysis, the principal output and findings are the full cost figures for the fee activities. County staff will separately evaluate and present “recommended fee levels” for consideration by the Board of Supervisors. The appendices show unit fees individually by fee type: Environmental Protection / Operations and Hazardous Materials / CUPA. In order to put the results in context, the analysis also extrapolated the unit fees into a one-year period, which indicates the potential revenue impacts to the County and individual divisions.

The current cost of Department fee activities included in this study is approximately \$11 million annually. Given the current fee levels charged by the Department, the potential annual revenue (assuming a consistent activity level) is \$8.5 million, which represents a current annual fund deficit of approximately \$2.5 million and a cost-recovery ratio of 77.7% overall. In other words, if the Department sets fee levels at the full cost of each service, (100% cost-recovery) the Department could collect an additional \$2.5 million in revenue from fee activities.

The following table illustrates these results:

Summary Results

FEE AREA	FULL COST: Annual Cost of Fee- Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
Environmental Protection / Operations Division	\$ 9,057,000	\$ 7,076,000	\$ (1,981,000)	78.1%
Hazardous Materials / CUPA Division	\$ 1,932,000	\$ 1,463,000	\$ (469,000)	75.7%
TOTALS:	\$ 10,989,000	\$ 8,539,000	\$ (2,450,000)	77.7%

It should be noted that the full cost figures presented in the table reflect only the total annual cost of the *fee-related activities*. Each division fee area also has a number of non-fee activities that are not included in this table. Therefore, the table’s focused cost figures will not match any budgets or other financial documents that include every component of the divisions.

As the table shows, each division has a current annual funding deficit. Without fee increases, the General Fund (or other funding source) will need to offset the cost versus fee revenue gap by approximately \$2.5 million annually.

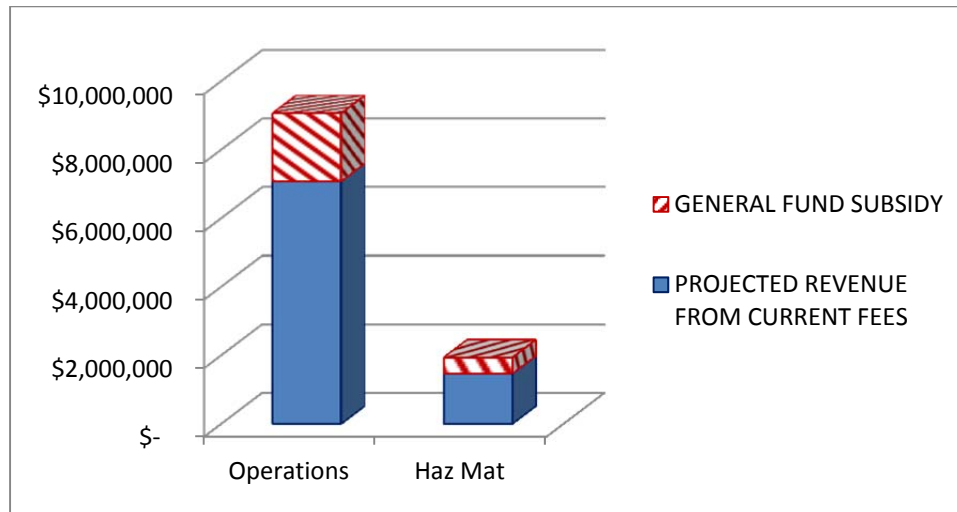
The overall annual cost recovery is comprised of 252 individual fee results calculated in the study. In most cases (70%), the unit fees are less than the full cost of providing the service,



resulting in fee subsidies. While the average cost recovery rate (annualized) for all fees is 78.5%, most of the individual recovery rates for subsidized fees range from 10% to 97%, with a few at 0% cost recovery (i.e., no current fee exists). The remaining 30% of the current fees are set at a level equal to or greater than full cost, and almost half of these fees are in a single program (the Hazardous Material Business Plan Program), which indicates that the surplus fees are somewhat concentrated and not widespread over the other program areas.

Another way to view these results is to consider the funding sources for the full cost of fee-related activities. In the following graph, the bottom portion of each department indicates the amount of the fees funded by current fees, and the upper portion represents the funding provided by the General Fund or other sources.

Current Funding Sources of Fee Services



The appendices contain the unit cost and summary results for each fee area. To produce the results, the Study utilized a collection of analytical models and worksheets that calculate and document the cost of fee activities. Printouts and electronic files of these work materials comprise the background documentation of the study and were provided separately to the Department.

Fees Not Evaluated

The study did not seek to evaluate every fee and charge utilized by the Department. Certain items were excluded from the analysis based on the original contracted scope of services, while others were excluded at the direction of County staff. The exclusions included fees and programs that were recently studied separately by the Department, services without reliable data, fees restricted by outside agencies or state law, pass-through fees, tipping fees, and any other fees that may not be directly based upon staff time consumed.



Definition of Results

The results of this Study reflect the *full cost* of fee-related services provided by the Department. The results are not necessarily the fees that the Department will charge. The Board of Supervisors has the authority and responsibility to set the fee levels following receipt of staff recommendations, public meetings, and deliberations.

Potential Cost Increases from Prior Studies

The cost analysis identifies significant gaps (deficits) between the full cost of individual services (as calculated in the Study) and almost all current fees for those services.

The Alameda County Department of Environmental Health has not implemented a comprehensive fee analysis in many years. Even if the Department established user fees at 100% of full cost identified in the previous study, and regularly applied an inflation factor, there are a variety of reasons why the cost calculations in this study would identify significant gaps between the current fees and full cost recovery. This Study did not attempt to evaluate and quantify factors that resulted in the gap, but common variables include:

- Current fees may not have been previously set at full cost (policy decisions).
- Increases in per-unit workload (i.e., time required to complete tasks) due to new codes and regulations that add complexity and additional required checks and services to tasks (e.g., AB 1881 Landscaping Requirements, stormwater permits, etc.).
- Increases in Department costs that exceed inflationary measures (e.g., Consumer Price Index) such as:
 - Employee salaries (COLA's, step increases)
 - Employee benefits (ACERA, healthcare)
 - Services and supplies (electricity, fuel, insurance)
 - Countywide overhead costs (Cost Allocation Plan results)
- Inclusion of new costs not in existence or identified in the previous study, such as:
 - Internal administrative and supervision costs (department and division overhead)
 - Annualized capital or asset replacement costs
 - Cross-department support costs
 - Support functions authorized to be included in user fees (e.g., code enforcement costs in building and planning fees; general plan update costs)
- Changes in technology and/or business processes
- Improved analytical methodologies with enhanced rigor and comprehensiveness
- Improved recognition of the role and treatment of productive / billable hours factors (direct vs. indirect work hours)
- Potential decreases due to streamlining/expenditure reductions



Considerations Concerning Recommended Fees

If the Department's goal is to maximize cost recovery from user fees, Wohlford Consulting would recommend setting user fees at 100% of the full cost identified in the study, with few exceptions—none of which have been identified to date. This approach would reduce the burden on external funding sources. This position reflects a philosophy that fee payers should pay the full share for the services they consume from the Department for their private benefit.

Maximizing cost recovery may not be the only goal of a cost of service study, however, and sometimes full-cost recovery is not needed, desired, or appropriate. Other Department and division goals, Board of Supervisors priorities, policy initiatives, past experience, implementation issues, community expectations, and other internal and external factors may influence staff recommendations and Board of Supervisors decisions.

In recognition of these other issues, staff will work to develop recommended fees that address the Department's current needs. Wohlford Consulting anticipates that the Board of Supervisors may provide further direction to staff regarding acceptable fee levels. In the meantime, *the cost recovery results shown in the Study are based upon full cost calculations* and do not reflect any recommendations provided by Wohlford Consulting.

Limitations for Use of Revenue Results

The annual results are based upon an estimated annual volume of activity. The purpose of these total figures is to provide a sense of scale that puts the fund deficit and other results in context. These figures are not perfect, since a number of variables will ultimately alter the final cost recovery totals. Variables include:

- Fees set at less than full cost
- Increased or decreased activity from assumed levels
- Change in the blend of service types and fees
- Timing of the implementation of the fees and revenue collection
- Service activities and fee collections that cross multiple fiscal years
- Project tasks (activity volume count) and fee collection which occur in different years

This Study presents the potential cost recovery figures and annual costs only to provide a basis for comparison of current fee levels to full cost (as well as a basis to establish recommended fees). Since the impacts of these variable factors are unknown, Wohlford Consulting cautions the Department against using the annualized figures for the purpose of revenue projections or other budgeting decisions.



Results for the Environmental Protection (Operations) Division

FULL COST: Annual Cost of Fee-Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
\$ 9,057,000	\$ 7,076,000	\$ (1,981,000)	78 %

Summary

The fee areas within Environmental Protection covered by this study fall generally into the following six categories:

- Food (including restaurant inspections)
- Recreational Facilities (pools and spas)
- General Service (including food facility plan checks)
- Medical Waste
- Body Art / Tattoo
- Solid Waste (not including tipping fees at refuse dump or transfer sites)

To calculate the full cost of these fee-related services, Department staff and the consultant worked together using a unit cost build-up approach, whereby the analysis calculated the cost of each unit of service using staff time, productive hourly rates, and distributed overhead and indirect costs. To develop the annual deficit or surplus figures, the analysis multiplied the unit costs and current unit fees by the anticipated annual volume of each service.

The cost analysis revealed an overall annual funding *deficit* of approximately \$2.0 million for fee-related activities, with an overall cost-recovery rate of 78%. Since the cost for services is expended by the County, the deficit also represents a *subsidy* to fee payers and other customers, since the fees as a whole do not cover the cost of the services. This overall deficit is the net result of a mix of cost-recovery circumstances within the various Environmental Protection fee categories.

The following table shows the results breakdown among the major Environmental Protection fee categories:



Cost Results for Individual Program Areas in Environmental Protection

FEE CATEGORY	FULL COST: Annual Cost of Fee-Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
Food	\$ 6,709,900	\$ 5,703,800	\$ (1,006,100)	85%
Rec. Facilities	\$ 1,081,500	\$ 676,600	\$ (404,900)	63%
General Svcs.	\$ 376,900	\$ 403,600	\$ 26,700	107%
Medical Waste	\$ 222,300	\$ 156,600	\$ (65,700)	70%
Body Art / Tat.	\$ 105,900	\$ 31,700	\$ (74,200)	30%
Solid Waste	\$ 560,300	\$ 103,900	\$ (456,400)	19%
Totals:	\$ 9,056,800	\$ 7,076,200	\$ (1,980,600)	78%

The analysis revealed that 83% (113 / 136) of the current fees (not including hourly rates) are less than the full cost of providing the services, thus providing a subsidy to fee payers. The remaining fees (17%) are currently set equal to or higher than full cost. In other words, if the County elects to set all fees to recover full cost (and no more), most of the current fees would increase, and a few others would be reduced. Overall, since the annual volume of permit activity applies more heavily to those fees that are currently under-charged (subsidized), the County would experience an overall increase in annual revenue of approximately \$2.0 million.

The Environmental Protection Division uses a standard hourly rate for all staff when needed to charge for actual time. The cost analysis shows that this rate is less than the full cost of providing a productive hour of four of the six positions included in the study—up to 34% less and averaging 17% less. The cost for the other two positions is less than the current hourly rate. The fee for one position is 15% over full cost, and the other is 96% over full cost, but it is never charged on an hourly basis, so the fiscal impact is non-existent. In instances where the Department would rely upon hourly rates, accurate staff rates are critical for true cost-recovery.

Appendix 1 contains the detailed results for Environmental Protection fee activities.

Potential Revenue Growth from New and Restructured Fees

Some of the potential fee-related revenues identified in this study would come from “new” fees. In most cases, the Division is already providing the service, and could legitimately charge a fee, but does not have a fee currently authorized, and would need to seek Board of Supervisor approval to set the fee. (These fees can be identified in the appendix through the absence of a current fee in the results.) In other cases, a current fee exists, but past policy direction or other initiatives have instituted waivers of these fees, so the enhancement of cost recovery hinges on whether the Division reverses these



waivers. (These fees can be identified in the appendix by the existence of a current fee, but with no associated annual current fee revenue.)

The analysis calculated the cost of these potential fee services and included them in the potential fee schedule and the final cost results. (These fees are indicated with comments in the appendices.) Department staff will determine later whether to propose the establishment of new fees for these services.

In addition, staff restructured some existing fee categories to better match operating practices and customer needs. These fees relate to existing services that have associated charges, so they are not new fees, although they may appear unfamiliar, nor do they represent new sources of revenue. Instead, the study calculated the cost of the existing services within the context of the new fee arrangements. To facilitate comparisons, the Department determined the “current fee” amount for each fee that best matched the new structures.

The cost results for Environmental Protection indicate the potential for additional revenue—as much as \$2.0 million annually. This additional revenue represents the reversal of current subsidies for fee-related services. Although there are some new fees, most of this potential increase is associated with full costs that are greater than the current fees for those services. This revenue is only attainable if the County enacts all of the new/restructured fees and adjusts all fees to their full cost levels. To the extent that the County does not set all fees at their full cost levels, the Department will not realize the associated additional annual revenue.

Potential Cost-Recovery / Revenue Limitations

The cost results for Environmental Protection demonstrate a huge potential for additional revenue—as much as \$1.98 million annually—if all fees are set at full cost. A significant portion of this potential revenue is unlikely to be realized, however, for four main reasons:

1. \$330,000 of the potential revenue increase is for costs related to school cafeterias and kitchens (Fee #62 and part of #68 in the study). The County’s current policy is to not charge for the services. Unless the County’s policy changes, this cost will remain uncollected.
2. \$24,000 of the potential increase is associated with the cost for inspecting detention facilities and their kitchens (Fees #76 and #115-118 in the study). The County does not currently charge for these services, and will not likely charge in the future, so this cost will remain uncollected.
3. \$97,000 of the potential increase is for the cost to inspect food distribution facilities and operations that serve the homeless (Fee #82 in the study). The County’s current policy is to not charge for the services. Unless the County’s policy changes, this cost will remain uncollected.



4. \$16,000 of the potential increase is for the cost to inspect recreational facilities (Fee #105 in the study) that are currently exempt from fees (e.g., County, city, and some other public pools). Unless the County’s exemption policy changes, this cost will remain uncollected.

If we remove the cost totals for these four items (\$467,000), the overall totals for Environmental Protection look more like the following:

Probable Modified Results for Environmental Protection

FULL COST	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
\$ 8,590,000	\$ 7,076,000	\$ (1,514,000)	82%

The remainder of the potential increase to annual revenues (\$1.5 million) is associated with full costs that are greater than the current fees for those services. This revenue is feasible under current fee policies if the County sets all other fees at the full cost levels.

Impact of Fee Activity Levels

To the extent that the County sets its fees at the full cost levels, revenue from Environmental Protection Division fee collections could increase by the amount described. However, it is important to note that activity levels will have the greatest impact on the final revenues resulting from fee changes. Regardless of fee levels, the annual volume of fees will principally drive the revenues. The Division provided an estimate of anticipated volumes based upon their recent experience and ongoing assumptions. The potential for additional cost recovery is based on a consistent comparison between the current fees and the full cost fees at the same activity levels. Consequently, if business activity, restaurants and food operations, permit demand, and other Environmental Protection-related activities decline, along with the resultant fee workload, the County would experience an overall drop in Environmental Protection fee revenues that is unconnected to the results of this study.



Results for the Hazardous Materials (CUPA) Division

FULL COST: Annual Cost of Fee-Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
\$ 1,932,000	\$ 1,463,000	\$ (469,000)	76 %

Summary

The fee areas within Hazardous Materials covered by this study fall generally into the following six categories:

- Hazardous Waste Generators
- Hazardous Waste Recyclers
- Onsite Treatment of Hazardous Waste Tiered Permit
- Underground Storage Tanks
- Above Ground Petroleum Storage Tanks
- Hazardous Materials Business Plan
- California Accidental Release Prevention Program (CalARP) / Risk Management Prevention(RMP)
- General Service and Miscellaneous Fees
- State Certified Unified Program Agency (CUPA) [pass-through fees only]

To calculate the full cost of these fee-related services, Department staff and the consultant worked together using a unit cost build-up approach, whereby the analysis calculated the cost of each unit of service using staff time, productive hourly rates, and distributed overhead and indirect costs. To develop the annual deficit or surplus figures, the analysis multiplied the unit costs and current unit fees by the anticipated annual volume of each service.

The cost analysis revealed a projected overall annual funding *deficit* of approximately \$469,000 for fee-related activities, with an overall cost-recovery rate of 76%. Since the cost for services is expended by the County, the deficit also represents a *subsidy* to fee payers and other customers, since the fees as a whole do not cover the cost of the services. This overall deficit is the net result of a mix of cost-recovery circumstances within the various Hazardous Materials fee categories.

The following table shows the results breakdown among the major Hazardous Materials fee categories:



Cost Results for Individual Program Areas in Hazardous Materials

FEE CATEGORY	FULL COST: Annual Cost of Fee-Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
HW Generator	\$ 442,900	\$ 271,800	\$ (171,100)	61%
Recycler	\$ 500	\$ 1,000	\$ 500	200%
Onsite Treatment	\$ 5,600	\$ 6,600	\$ 1,000	118%
UST	\$ 365,300	\$ 127,500	\$ (237,800)	35%
AST	\$ 107,400	\$ 0	\$ (107,400)	0%
HMMPP	\$ 902,900	\$ 1,002,300	\$ 99,400	111%
CalARP	\$ 55,500	\$ 12,600	\$ (42,900)	23%
Gen'l Services	\$ 51,500	\$ 41,400	\$ (10,100)	80%
Totals:	\$ 1,931,600	\$ 1,463,200	\$ (468,400)	76%

The analysis revealed that 55% (64 / 116) of the current fees (not including hourly rates) are less than the full cost of providing the services, thus providing a subsidy to fee payers. The remaining fees (45%) are currently set equal to or higher than full cost. In other words, if the County elects to set all fees to recover full cost (and no more), a majority of the current fees would increase, and the remainder would remain the same or be reduced. Overall, since the annual volume of fee activity applies more heavily to those fees that are currently under-charged (subsidized), the County would experience an overall increase in annual revenue of approximately \$468,400 in Hazardous Materials. (Note: Rounding at a different level in other tables will show this same result as \$469,000.)

The Hazardous Materials Division uses a standard hourly rate for all staff when needed to charge for actual time. The cost analysis shows that this rate is less than the full cost of providing a productive hour of three of the six positions included in the study—up to 23% less and averaging 12% less. The cost for the other two positions is less than the current hourly rate, with the rates set at 14-94% above full cost. The fee that is 94% over full cost is never charged on an hourly basis, so the fiscal impact is non-existent. In instances where the Department would rely upon hourly rates, sufficient staff rates are critical for true cost-recovery.

Appendix 2 contains the detailed results for Hazardous Materials fee activities.

Potential Revenue Growth from New and Restructured Fees

Some of the potential fee-related revenues identified in this study would come from “new” fees. In most cases, the Division is already providing the service, and could legitimately charge a fee, but does not have a fee currently authorized, and would need to seek Board of Supervisor approval to set the fee. (These fees can be identified in the



appendix through the absence of a current fee in the results.) In other cases, a current fee exists, but past policy direction or other initiatives have instituted waivers of these fees, so the enhancement of cost recovery hinges on whether the Division reverses these waivers. (These fees can be identified in the appendix by the existence of a current fee, but with no associated annual current fee revenue.)

The analysis calculated the cost of these potential fee services and included them in the potential fee schedule and the final cost results. (These fees are indicated with comments in the appendices.) Department staff will determine later whether to propose the establishment of new fees for these services.

In addition, staff restructured some existing fee categories to better match operating practices and customer needs. These fees relate to existing services that have associated charges, so they are not new fees, although they may not appear familiar, nor do they represent new sources of revenue. Instead, the study calculated the cost of the existing services within the context of the new fee structures. To facilitate comparisons, the Department determined the “current fee” amount for each fee that best matched the new structures.

The cost results for Hazardous Materials indicate the potential for additional revenue—as much as \$469,000 annually. This additional revenue represents the reversal of current subsidies for fee-related services. Although there are some new fees, most of this potential increase is associated with full costs that are greater than the current fees for those services. This revenue is only attainable if the County enacts all of the new/restructured fees and adjusts all fees to their full cost levels. To the extent that the County does not set all fees at their full cost levels, the Department will not realize the associated additional annual revenue.

Potential Cost-Recovery / Revenue Limitations

All of the fees in the Hazardous Materials Division appear to be feasible candidates for fees that can achieve full cost recovery.

Impact of Fee Activity Levels

To the extent that the County sets its fees at the full cost levels, revenue from Hazardous Materials Division fee collections could increase by the amount described. However, it is important to note that activity levels will have the greatest impact on the final revenues resulting from fee changes. Regardless of fee levels, the annual volume of fees will principally drive the revenues. The Division provided an estimate of anticipated volumes based upon their recent experience and ongoing assumptions. The potential for additional cost recovery is based on a consistent comparison between the current fees and the full cost fees at the same activity levels. Consequently, if permit demand, hazardous materials inventories, and other Hazardous Materials-related activities decline, along with the resultant fee workload, the County would experience an overall drop in Hazardous Materials fee revenues that is unconnected to the results of this study.



Results for Staff Hourly Rates (Cost Recovery Rates) – All Divisions

Full Cost Recovery Hourly Rates

The Department currently uses a standard hourly rate of \$162 when necessary to charge for the actual time for any of the position classifications. To potentially replace this standard rate, the study results include a series of “Full Cost Recovery Rates” associated with individual position classifications (e.g., Hazardous Materials Specialist or Registered Environmental Health Specialist). These rates are calculated to recover 100% of each position’s fully loaded cost within the hours available to perform billable/direct services to customers and other direct department activities (both fee and non-fee). The cost components factored into these rates are the same as the costs included in the unit fees, as described in the “Full Cost” section on page 13.

In addition, these rates take into account the available billable hours for each position. For example (hypothetical), if a position’s fully burdened cost is \$140,000, and the position’s billable hours are 1,400, the full cost recovery rate would be \$100 per hour.

The cost-recovery rates from the study should not be confused with pay or other compensation rates. Due to the cost burden and billable hours, a Full Cost Recovery rate typically ranges from three to four times the hourly pay rate of the employee.

The department can use these calculated rates to recover full department costs whenever a real-time billing situation is present. A salary-only or salary+benefits rate would fail to recover the full cost of the position.

Finding 1: The full cost-recovery rate for 58% (7 of 12) of the position classifications evaluated in this study is higher than the current standard hourly rate used by the Department.

Finding 2: The staff hourly rates that are currently greater than the calculated full cost rates are for positions that are less frequently charged on an hourly basis, so adjustments to each individual hourly rate to 100% will likely result in an overall net increase in associated revenue.

In the event that the divisions wish to utilize a standard rate, the study also calculated an equivalent rate for each division, and both rates totaled approximately \$174 per hour.

Blended Rates

The study results include some “blended” hourly rates that are not specific to any particular position, but refer to a general service category (e.g., “Standard Re-Check or Re-Inspection Rate”). These rates enable the Department to utilize a general rate when specific employee rates are not feasible or desirable, such as when the department is



attempting to provide an estimate of cost when the actual employee assignments or project complexity is not fully known.

The study calculated each blended rate by using portions of the hourly cost of multiple positions that are typically involved in hourly fees. All of the portions combined to equal one hour. To determine the relative portions from each position, the study used a ratio that generally corresponds to the typical work assignments of those employees. (i.e., Non-fee-related positions are excluded.)

Variable (Hourly) Fee Deposits

For some fee-related services (especially anomalous situations) the department may choose to track actual staff time consumed by the project and charge full cost-recovery hourly rates to establish the specific fee level. This “real-time billing” process may require the applicant to pay an initial deposit (i.e., down payment) to ensure that the County will collect a base amount of fees for the project. If the project consumes more time/cost than the initial deposit, the department will request an additional infusion of funds from the applicant. Ultimately, the applicant will pay the full cost of all staff time devoted to the project.

This cost analysis calculated the typical cost of each service, which appears in the results as the resultant full cost. If this County wants to establish deposits, instead of fixed fees, the unit costs identified in this study can serve as the deposit levels. When considering fee-setting, the County does not *need* to establish the deposit at this level to ensure full cost recovery, because the fees charged will be based upon the actual time consumed—not the deposit level. The deposit merely serves as the first payment.

The County *may* choose to use the results from the cost study as the basis to set the deposit levels, since they represent “typical” projects. This approach may not be desirable, however, because it could result in a greater number of necessary refunds of overpayments, and because it would “front load” fee payments for projects which have a longer review process.

Other Beneficial Outcomes of the Study

Although it is the primary focus of the Study, the cost analysis is not the only part of this effort that can benefit the Department. A series of secondary outcomes and benefits resulted from the steps of the processes used in the Study, the analysis of data, and the myriad of discussions between the consultant and staff.

Since these secondary benefits are not the focus of the Study, the descriptions presented below are not intended to fully explain and document all of the elements and benefits of these outcomes. Instead, the intent of the descriptions is to briefly describe their existence and to encourage follow-up in some cases.



Orientation and Training

The long-term success of the project is affected by the ability of Department staff to continue to understand, use, and explain the study methodologies and results after the study concludes. Consequently, as part of the study process, staff spent a considerable amount of time working with the consultant to learn the conceptual and practical elements of the data collection, analysis, and calculations. This informal training process not only ensures the future success of the project, but it also facilitated effective data collection and the Department's internal review of the results.

Management Information

The processes of data collection, analysis, and validation produce beneficial management information. The background documentation and fee models, as well as the discussions with the consultant, highlighted information that is beneficial for managers who wish to pursue additional in-house analysis. Department managers have access to the auxiliary information developed and documented during the Study, including current and potential:

- Utilization of Time and Staff (productivity and staffing needs)
- Revenue Impacts (potential new revenue)
- Distribution of Staff Effort across Services (who does what and for how long)
- Total Time for Each Service (workload impacts)
- General Staff Productivity (direct vs. indirect activities)

Intangibles

During the course of this Study, the consultant provided Department staff and management with experience-based advice intended to help the Department best achieve its current and future fee objectives. Staff and the consultant discussed implementation strategies and alternatives, future steps, common questions and complaints, public policy considerations, economic considerations, legal considerations, how to address criticism and support the study, other analysis needed, and update techniques. These discussions and the other contributions from the consultant do not necessarily appear in any of the formal documentation, such as this report.



OTHER ISSUES AND INFORMATION

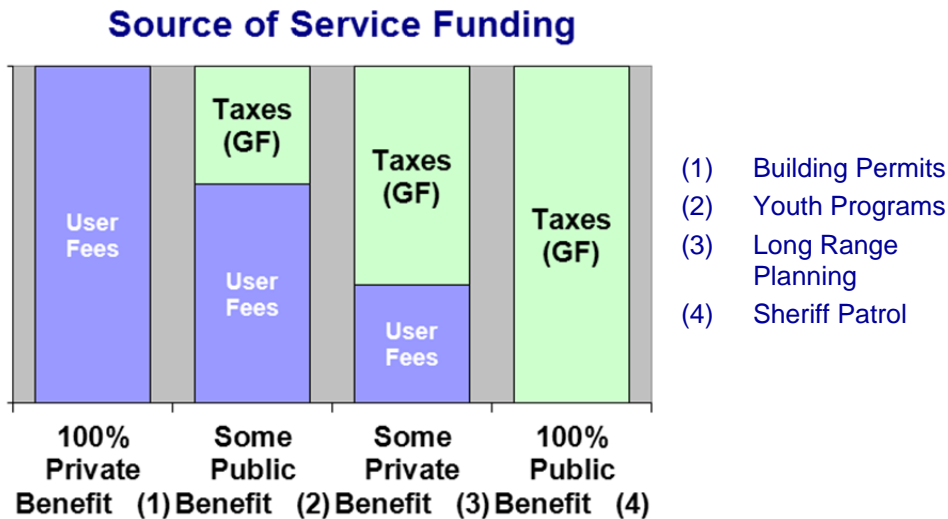
Fee Setting Considerations

The principal goal of this Study is to identify the cost of Environmental Health Department services to help the Department make informed decisions regarding fee levels and charges. Determining appropriate fee levels is an involved and dynamic process. Staff must consider many issues in formulating recommendations, and the Board of Supervisors must consider those issues and more in making final decisions.

Department staff will develop fee level recommendations to present to the Board of Supervisors. Unfortunately, there are no hard and fast rules to guide the Department, since the most important issues are subject to administrative and political discretion. To assist the County’s deliberations, Wohlford Consulting offers the following general considerations:

Subsidization

Recalling the definition of a user fee helps guide decisions regarding subsidization. One general principle is that individuals or groups that receive a purely private benefit should pay 100% of the full cost of the services. In contrast, services that provide a purely public benefit should be funded entirely by tax dollars. The complicating reality for local government is that a large number of services fall into the range between these two extremes. The following graphic illustrates the potential decision basis:



A common justification for subsidizing certain fees with general fund contributions is that some fee-related services provide a “public benefit” to the larger community, in addition to the private benefits obtained by the applicants. This approach assumes that the subsidized activities provide economic, cultural, quality of life, or other community benefits that equal or exceed the costs to the County.



Subsidization can also be an effective public policy tool, since it can be used to reduce fees to encourage certain activities or allow some people to afford services they otherwise could not at the full cost. In addition, subsidies may be appropriate to allow citizens access to services (such as appeals) without burdensome costs.

Regardless of the intent, it is important for County leaders and the 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 County services will not receive funds that would otherwise be available.

Consistency with County Public Policy and Objectives

User fees are part of the fabric of County administration. The fee levels and policies should be consistent with other established policy objectives, strategies, and statements. If the County espouses full cost recovery, fees should reflect those standards by minimizing subsidies. If the County has stated a desire, for example, to encourage certain businesses or activities, the fee structure should make allowances to encourage this type of activity. In summary, other policy stances can and should influence fee decisions.

Fairness and Equity

The fees should be fair and equitable to all fee payers. Some fee payers should not pay more than the full cost, in order to subsidize the lower/subsidized fees of others. If the County wants to provide subsidies, the extra funding should come from a general source, such as the General Fund or other distributed revenues, not from other individual fee payers who are already paying their fair share.

Impact on Demand (Elasticity)

Economic principles of elasticity suggest that increased costs for services (higher fees) will eventually depress the demand for those services. Conversely, lower fees may create an incentive to purchase the services and encourage certain actions. Either of these conditions may be a desirable effect to the County. However, the level of the fees that would cause demand changes is entirely unknown, and the monopolistic nature of some County services (i.e., citizens cannot go elsewhere for lower prices) could also influence demand in unknown ways. The Study did not attempt to evaluate the economic or behavioral impacts of higher fees, but the County should consider the potential impacts of these issues when deciding on appropriate fee levels.

Compliance with Legal Standards

By following a non-profit ethic and the applicable general standards (e.g., reasonable cost) set forth in the Government Code, this cost study identified the full-cost-recovery fee levels that the County can use to establish fees in compliance with both the spirit and



letter of established legal standards. (Note: Nothing herein should be construed as legal advice, and the County should consult its own counsel for questions of a legal nature.)

Constituencies Affected

As a public body of elected officials, the Board of Supervisors may wish to consider various political issues and constituent concerns that could arise from fee changes. For example, the Board of Supervisors may want to benchmark certain fees to neighboring communities, in order to avoid appearing to be expensive or overly generous with subsidies. Also, some fee changes will impact specific constituencies that may attempt to influence decision-making.

Fee Comparison Issues

A comparison of fee levels across different jurisdictions was not a part of this project. Nevertheless, it is understandable that counties and cities often conduct such comparisons as part of their fee-setting deliberations, since a comparison of costs and/or fees with neighboring or similar counties and cities is often an attractive concept to local government when considering fee levels. As part of this process, the Department should recognize and understand the limitations that may significantly affect the validity and reliability of comparisons.

With the potential for numerous factors to affect the differences in fee levels between jurisdictions, it is important to realize that the value of a fee comparison is generally limited to market-based decision-making. There is very little relevance of current fee levels in other jurisdictions to the actual costs in Alameda County.

Direct comparisons of fee levels across other counties and cities are usually somewhat limited, due to wide differences in fee structures, definitions, and program types. The value of a comparison may be to allow a County to develop a sense of its place in the range of fee levels among comparative jurisdictions, but it does not establish a clear understanding of each County's specific cost circumstances. In fact, comparison results usually do not indicate the cost of the services provided by the various jurisdictions. This situation may exist for a variety of reasons, including:

- Many counties and cities have not conducted an actual cost study, so their fees may be based upon historical or other subjective factors unrelated to actual cost.
- Most counties and cities do not publish their subsidy rates, so their fees may be subsidized (knowingly or unknowingly). Even if they have completed a cost study, there is often no way to know whether cost subsidies exist.
- The services included in fees may be combined in some counties and cities and separated in others, thus making direct comparisons unreliable.
- The methodology used to determine the fees in other counties and cities may be deficient or designed to recover less than full cost.
- Other jurisdictions may have different policy goals and considerations that affect the level of cost they desire to recover.



Even if the studies treated the costs equally, there are a number of additional qualifying factors that would create legitimate and reasonable variances in costs between different counties and cities. These cost factors include:

- Salaries and benefits
- Services and supplies
- Overhead levels (department, division, and administrative)
- Post Employment Benefits (OPEB)
- Leave time (holiday, vacation, sick)
- Other non-direct time (training, meetings, breaks)
- Capital costs (annualized)
- Cross-department costs
- Cost-recovery of associated services (e.g., General Plan update, code enforcement)
- Reserve contributions
- Staff longevity (affects the time necessary to complete tasks)
- Service levels (affect the number of associated tasks and the overall time necessary to complete fee services)
- Efficiency

Cost “Reasonableness”

A common question posed at the conclusion of a Cost of Service Study, particularly when reviewing the results, is whether the data and results are reasonable. Although the scope of this study did not include an evaluation of the service levels in the Department, the following discussion addresses this question and related issues.

The notion of “reasonableness” is a function of different definitions and assumptions. The most basic consideration is whether the reasonableness standard applies to the *cost of the service* or to the *fee charged*--which can be two entirely different issues.

The reasonableness of a fee is largely a policy matter after cost has been established, since each individual’s perspective influences his or her definition of reasonableness. For example, whether a particular fee is considered reasonable certainly depends on whether one is the person paying the fee or a disinterested party. Concepts of subsidization are also important to consider, particularly when the fee payer will realize a profit as a result of the Department’s action (e.g., private developers). Political considerations, jurisdictional comparisons, economic sympathy, desired incentives and disincentives, and historical trends may also play a part in the determination of fee reasonableness.

A Cost of Service Study establishes the true cost of providing individual services. The most common standard for this analysis, as directed by the California Government Code, is that the fees can be no greater than the “estimated reasonable cost” of providing the service for which a fee is charged. However, there is no best practice or specific “reasonableness” definition or standard for providing individual services—and, by extension, there is no best cost level. Often, the only commonality across different jurisdictions is difference. Attempts to create a standard



through rough statistical analysis of past data from other jurisdictions are problematic, and imply a level of accuracy and meaningfulness that does not exist. The cost components, service structures, staffing arrangements, services levels, overhead levels, and many other factors vary widely (and legitimately) among even neighboring jurisdictions.

Alameda County's Cost of Service Study employed quality control measures to ensure that the analysis identified the most accurate cost information for the Department's current operations, which represents one commonly accepted measure of reasonableness.

However, if the Department expands its definition of reasonableness to include consideration of the most *efficient* and *effective* operational practices, it is important to note that the scope of this Cost of Service Study focused on the current operational costs of Department services only and did not delve into issues of service performance or quality. In contrast, a true best practices evaluation and determination of cost reasonableness based upon an idealized service approach requires a more robust management and operations study. To be successful, this type of study should involve meaningful observations and evaluations of business processes and management practices, operational reviews, comprehensive line staff interviews, concept definition processes, and a wider scope and intensity of investigation and analysis. Anything short of this full analysis would lack credibility, utility, and relevance.

Enhanced Fee Flexibility

The time estimates in this Study represent the best estimates for the level of effort necessary to complete each of the fee activities, based on past experience. Since unforeseen circumstances and requests are possible, there is a need for flexibility in fees to address new or anomalous situations. In these situations, a Department can identify the need for additional staff time and apply standard or individual position hourly rates to establish charges. The Study calculated full-cost recovery rates for all key positions. To facilitate use of these rates, the Board of Supervisors should grant the authority to charge these supplemental rates by including them in the approved fee ordinance or resolution.

Implementation Issues

Following Board of Supervisors approval of a new fee schedule, the Department will be faced with the practical task of implementing the new fees. While the Department is responsible for developing a successful project plan for implementation, the information presented below may provide some assistance.

Timing

To ensure more accurate revenue and service expectations, it is important for the Department to recognize the realistic limitations to a speedy implementation of new fees.

1. In addition to the mandated noticing and public hearing requirements, the Department may be prohibited from charging new fees related to development until at least 60 days following approval by the Board of Supervisors (Government Code § 66017). Non-



development-related fees are still subject to normal noticing requirements for public meetings.

2. The Department may identify the need for additional public hearings/meetings, which would add time for additional noticing and hearing requirements that could delay full implementation.
3. The Department will also be faced with a series of practical and customer service limitations. Fee schedules must be produced and published in the usual places (brochures and handouts, website, staff handbooks). The Department's permit system must be updated to reflect the new fee levels. Staff must be trained on new fee structures and/or procedures. Fortunately, if planned effectively, County staff can complete many of these administrative tasks while waiting for legal waiting periods to pass.

Permit Systems

The Cost of Service Study did more than calculate the full cost of existing services. In many cases the process resulted in reorganized or otherwise modified fee structures, as the project team added new fees, deleted obsolete fees, combined fees, and/or established entirely new approaches for some. As a result, the Department will need to modify the structure and organization of the fees in the affected permitting systems before any new fees go into effect.

Phasing

Due to the length of time since the last fee study, and the large gaps between some current fees and their full cost recovery levels identified in the study, many of the Department's fees may be subject to significant increases. If implemented all at once, these increases may surprise local businesses, citizens, and other fee-payers, and could conceivably have an adverse impact on the local economy. If the County plans to institute significant fee increases for these services, phasing in the fee increases helps to minimize impacts to the community and to give it a chance to plan for, and adapt to, the increases.

There are, however, two key downsides to enacting a phased approach to fee increases. The first issue is the delay of cost recovery, since fees will continue to be subsidized at higher levels until the full cost (or desired cost-recovery goal) fee levels are achieved. The second issue is the potential for additional administrative and/or operational cost resulting from more frequent fee changes. Each fee change can result in the need for additional contracted services to modify permit systems, supplemental staff training, reprinting of forms or other documentation, and other additional internal workload.

Public Communication

Public and interest group acceptance of new or increased fees can often be improved through an awareness campaign and direct communication with affected parties. Having the opportunity to review the fees (and perhaps the analysis behind them) builds confidence in the credibility of the analysis and reduces objections. Conversely, last-minute notices cause the community to



question the veracity of the fee analysis and Department motives behind the apparently rushed approval process.

The public communication needs associated with fee changes vary by department and by the types of fees. Each department should develop a public notification and communication plan that is appropriate for the types of fees affected, the degree of potential fee changes, and the customer base and others affected by the changes.

Potential Implementation Strategies

As mentioned previously in this report, Wohlford Consulting generally recommends setting fees at 100% of cost and implementing the new fees as soon as possible. This approach for the Department would result in a large number of individual fee increases, a smaller number of fee decreases, and a significant overall increase in annual revenue.

This standard recommendation would minimize individual fee subsidies and maximize cost recovery. However, Wohlford Consulting also recognizes that the decline in development activity and business growth over the past few years, political desire to support and promote economic recovery, and resistance to fee increases make this approach especially difficult.

Consequently, Wohlford Consulting has identified several approaches for the County to consider that will facilitate implementation and achievement of the County's cost-recovery objectives. The alternatives are presented below:

Option 1: Adopt the Fee Schedule at 100% Cost-Recovery

Under this option, the Department would implement almost all fees at 100% of full cost all at once and as soon as possible, with a limited number of reasonable exceptions for critical areas of public health (e.g., complaint response, epidemiological investigation), charitable purposes, general community benefit, and public involvement (e.g., appeals). This approach would result in the maximum cost recovery, absent any impact of price elasticity (which is unknown), and is the only approach that will address the underfunding of services.

Option 2: Increase Selected Fees Only

Under this option, the Department would select a limited number of fees to increase. To select the fees targeted for increase, the Department should consider a variety of factors that affect progress towards revenue, subsidy, or policy goals. These factors may include which fees are burdensome to customers, which ones are the most frequently charged, which ones are the least successful at current cost recovery (i.e., most subsidized), potential controversy and opposition, targeted customers, and past experience.

While this approach will not result in full cost recovery and will perpetuate subsidization of fee-related services, it may be the most practical and achievable option. It may also result in greater overall success for the Department. A successful *partial* implementation may achieve greater overall cost recovery gains and subsidy reduction than a failed complete



implementation. Before selecting this approach, the Department should evaluate whether the determination of targeted fees would require a significant secondary analysis that may, in itself, cause considerable controversy and opposition.

Option 3: Standard Discount

If full cost recovery is not intended, the easiest option to administer is to apply a standard discount to the cost results. For example, the Board of Supervisors could decide to charge a specified percentage (e.g., 80%) of full cost for all fees. Under this scenario, the Department would increase fees that are currently less than the specified percentage of full cost and decrease any fees that are currently greater than that percentage.

Although the percentage cost-recovery rate would be standardized, the rate of change for individual fees would be inconsistent, to the extent that these fees are not currently set at a consistent ratio to full cost. As a result, the fee payers could still experience sticker shock and see significant percentage and/or dollar increases to individual fees. However, the notion of a discount applied to fees may have strong appeal to customers and other interested parties.

Option 4: Capped Increase

Under this option, the Board of Supervisors would limit individual fee increase to a specified percentage increase (cap) above its current level (e.g., a 50% increase only).

This approach applies an understandable consistency to the increases, but it separates the fees from a relationship with full cost. Depending on the cap selected, this approach can prevent significant increases to fees that would occur under a full-cost-recovery scenario. However, it also could limit the cost-recovery performance of individual fees, and thus result in continued underfunding of services.

Option 5: Phased Implementation

The option to phase the implementation of fee changes over time is applicable to each of the other options. Under this approach, the Department would select a period of years over which to achieve its overall goal. For example, the Department could decide to achieve full cost recovery over a period of three years (or some other desired period), rather than all in the first year. To achieve a “full cost in three years” goal, the Department would increase the fees by 33.3% of the gap between current fees and full cost each year for three years. The Department should also consider annual inflation into the annual phased growth factors, to ensure that full cost is included for the duration of the phasing.

This approach would smooth out the fee increases, which might allow customers to adjust their business plans, plan for future development projects, absorb the increases over time, and build the increases into their cost calculations. This approach may also stimulate some development activity, as customers schedule their projects earlier to take advantage of



reduced fees. However, this approach will also maintain a level of deficit for a longer duration and perpetuate an underfunding of services.

Option 6: Hybrid Approach

The Department has the option to mix and match the components of each of the options to establish a process and an outcome that best meets its needs. Further evaluation and understanding of Department objectives would be necessary to more fully define the most appropriate recommendation for the Department.

Consultant's Recommendation Regarding Implementation Strategies

The ideal fee implementation strategy for Alameda County can only be determined through careful evaluation of Board of Supervisors priorities, community input, future County budget conditions, County policy, and potential community impact and response. Most of this information is unavailable at this time and is likely to change periodically; so in order to provide a recommendation in the absence of this direct knowledge, Wohlford Consulting must rely upon successful experiences with other communities and knowledge of Alameda County gained through this Study.

To improve the cost-recovery performance of the Department, Wohlford Consulting recommends a blended, or hybrid, implementation approach that combines the full-cost-recovery goals of Option #1 with the customer and community-centric features of a phased approach from Option #5.

In recognition that the Board of Supervisors may not want to set all fees at full cost, this general recommended approach is flexible and acknowledges that the Department will likely seek 100% cost-recovery only for certain fees. In addition, the Department will likely set different phasing schedules for individual fees, ranging from immediate implementation at 100% of cost to a schedule of increases over many years to achieve a level of full-cost recovery in the future.

The phased approach is intended to "soften" the larger fee increases, including many that could increase from zero to hundreds or thousands of dollars at full cost. The potential for "sticker shock" and customer frustration is real, and a phased approach may help the Department achieve community acceptance of the fees with less controversy and rancor. The Department's revenue goals and financial condition should be the primary driver for determining the specific time frame for the phased approach.

Wohlford Consulting believes that this blended/hybrid approach would be most beneficial to Alameda County, because the Department can maintain the relationship between fees and full cost (thus facilitating future adjustments), as well as maintain focus on an overall goal of full cost recovery—while retaining flexibility to adapt to changing local conditions. In addition, the phasing of some fee changes will make it easier for customers to accept and adjust to the cost increases, and it will allow time for the economy to continue to recover before the full impact of the final fee increases is borne by customers.



Note: This recommendation also recognizes the need to continue subsidizing certain fees (e.g., school inspections, epidemiological response, charitable exceptions, etc.) in order to ensure continued public safety, desired compliance levels, and reasonable public involvement in the regulatory process, for example.

Future Updates

This Study represents a snapshot in time of the costs to provide fee related services. This analysis is based upon the FY 2013/14 Final Budget, including the staffing and budgeted expenditures. However, the study's specific applicability to the budget and current costs will effectively end when the department experiences significant budget changes. With budget/cost increases over time, the fee levels would fall further behind in future years. Consequently, the County needs a method to keep the fees relatively current with changes in costs over time. Some of the most common approaches include:

Status Quo: Many counties and cities simply allow their fees to remain constant over the years. Not only does this approach negatively affect revenue recovery, it also causes potentially dramatic increases when the next update is completed. Wohlford Consulting recommends against the status quo approach.

Full Review: Alameda County can elect to conduct a complete Cost of Service Study each year. This would be the most accurate and defensible update strategy, but it would be the most expensive and time consuming. The payback for this level of effort and scrutiny does not usually warrant this approach, so Wohlford Consulting does not recommend it.

Minor Update: A minor update would involve changing only the basic cost factors in the existing fee models to recalculate fees at the new levels. Time estimates, allocation bases, staffing levels, and other key components would remain the same. This level of analysis would require the re-involvement of a consultant. This approach would be more cost-effective than a full review, since consultant fees would be merely a fraction of the cost of an entire study. *Wohlford Consulting recommends the minor update approach as the optimal way to stay current and remain defensible.*

Inflation Factor: One of the easiest and least expensive update approaches is to apply an inflation factor to existing fees in an attempt to mirror cost increases over time. This method simply entails the development of a spreadsheet to apply a percentage increase to current fees. The flaw in this approach is the potential inaccuracy of any inflation factor applied generically to a wide range of cost types. However, this approach is generally accepted (and seldom challenged) as a convenient and reasonably accurate way to modify fees in future years. For this reason, *Wohlford Consulting also recommends the inflation factor approach, if the Department does not wish to conduct a minor update.*



The key to an effective inflation factor approach is to select the right factor. A variety of CPI-type factors are available for the County to use, with the most common and recognized source being the U.S. Department of Labor, Bureau of Labor Statistics (<http://www.bls.gov/cpi>).

The San Francisco–Oakland–San Jose CPI (All Urban Consumers) has increased annually by 3.1% (2008), 0.7% (2009), 1.4% (2010), 2.6% (2011), and 2.7% (2012), and 2.2% in 2013. For the first half of 2014, the increase was 2.7%. For the West Urban Area CPI (All Urban Consumers, All Items), the annual rate of increase has been 3.5% or less since 2002, and the rate *declined* .4% for 2009—the first time in the history of that index (since 1967). The increase in 2010 was 1.1%, 2.8% in 2011, 2.2% in 2012; and 1.5% in 2013. For the first half of 2014, the increase was 1.8%.

Considering energy, health care, retirement, and other key costs, the actual costs for the Alameda County Department of Environmental Health have probably far exceeded a 2-4% average annual growth over the past decade. Based on this assumption, Wohlford Consulting recommends that the Department establish its own inflation factor that represents local cost growth. The use of an average factor would mitigate radical swings from year to year. The basis for this factor could be one of the following:

1. *Department labor costs.* Labor costs (salaries and benefits) comprise the majority of operating costs and the largest component of fees for departments, so they are the key driver for overall cost increases. In addition, these costs are the most predictable costs, which will allow the Department to calculate prospective fee modifications sooner. With faster base information, the Department will be able to increase fees earlier and more accurately, which will help to maximize cost recovery performance. To create this factor, the Department can calculate the overall percentage increases to salaries and benefits from year to year and apply this same percentage increase to existing fee levels. If there is concern that the labor costs have increased without a corresponding increase in all other budgeted costs, the Department can moderate the labor cost factor, by determining the specific ratio of labor costs to all other costs, and applying this ratio to reduce the labor cost factor accordingly. For example, if labor costs are 80% of total costs, and the labor costs increase 10% from one year to the next, the Department can apply an 8% increase to all fees.
2. *Total Budget Costs.* The Department could calculate the overall percentage increases to department budgets and apply this increase to existing fee levels. These costs may also be predictable, but the Department must take special care to exclude cost components from the calculations that are not related to fee activities, as was done in the original fee study.



CONCLUSION

Thank You to Department Staff

As part of the study process, the consultant received tremendous support and cooperation from Department 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
- Activity statistics (fee volumes) and current fee levels
- Review of draft results and other documentation
- Information and characterizations of existing relevant issues and policies

A Cost of Service Study requires significant involvement of the managers and line staff from the Environmental Health Department—on top of their existing workloads and competing priorities. The contributions of County staff were critical to the success of the study. The individuals involved should be commended for their assistance, professionalism, positive attitudes, helpful suggestions, responsiveness, and overall cooperation. In particular, *Wohlford Consulting* would like to recognize and thank the following County staff for their considerable assistance:

- | | |
|----------------------|---------------------|
| • Don Atkinson-Adams | • Chris Tougeron |
| • Ronald Browder | • Robert Weston |
| • Jorge Goitia | • Ariu Levi |
| • Susan Hugo | • Herlander Nobrega |
| • Maria Mendoza | • Victoria Seng |
| • Yevgeny Ostrovskiy | • Karen Weiss |

Other Department staff contributed to the study with data collection and input behind the scenes, but they did not work directly with the consultant (so their names are unknown to the consultant). Nevertheless, they should be commended for their assistance towards the completion of the study, as well.



Closing Comments

The Alameda County Department of Environmental Health engaged Wohlford Consulting to conduct an objective analysis of the full costs incurred by the Department in support of various activities for which the Department charges user fees. The project consisted of high-quality study processes and a unit cost build-up methodology to identify the full cost for individual fee activities.

Through this Study, the Alameda County Department of Environmental Health has a more complete understanding of the full cost to provide Department user fee services to the community. With this information, the Department can consider the public policy and financial implications of its current approach to cost recovery for these services. The end result will be a new fee schedule that is based upon an objective analysis.



APPENDIX 1:

COST RESULTS FOR ENVIRONMENTAL PROTECTION

The follow pages contain a summary of the results from the analysis of fee services in the Environmental Protection (Operations) Division.

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
1	FOOD:	-	-	\$ -	\$ -	\$ -	0%
2	Food program general program support and administration - all food programs (annual)	-	-	\$ -	\$ -	\$ -	0%
3	Food program training - all food programs (annual)	-	-	\$ -	\$ -	\$ -	0%
4	Enforcement and Response - all food programs (annual)	-	1.00	\$ -	\$ -	\$ -	0%
5	FARMERS MARKETS:	-	-	\$ -	\$ -	\$ -	0%
6	Certified Farmers Market	-	24.00	\$ 568.08	\$ 538.56	\$ 29.52	105%
7		-	-	\$ -	\$ -	\$ -	0%
8		-	-	\$ -	\$ -	\$ -	0%
9	FOOD VEHICLES:	-	-	\$ -	\$ -	\$ -	0%
10	Food Vehicles - general program support and administration (annual)	-	-	\$ -	\$ -	\$ -	0%
11		-	-	\$ -	\$ -	\$ -	0%
12	Hot Dog Cart-with Steam Table + 1 Sink	-	48.00	\$ 314.28	\$ 499.76	\$ (185.48)	63%
13	Tamale Cart-with Steam Table + 1 Sink	-	40.00	\$ 314.28	\$ 499.76	\$ (185.48)	63%
14	Espresso Cart-CFRC + 4 Sinks	-	16.00	\$ 314.28	\$ 656.92	\$ (342.64)	48%
15	Ice Cream Truck - Prepackaged Only	-	49.00	\$ 314.28	\$ 444.29	\$ (130.01)	71%
16	Cut Fruit, Boiled Corn - Steam Table + 1 Sink	-	14.00	\$ 314.28	\$ 499.76	\$ (185.48)	63%
17	Miscellaneous Mobile Food Facility	-	67.00	\$ 314.28	\$ 499.76	\$ (185.48)	63%
18	Cooking Cart - CRFC + 4 Sinks	-	10.00	\$ 314.28	\$ 499.76	\$ (185.48)	63%
19	Caterer Business - Not in TFF Program	-	21.00	\$ 314.28	\$ 555.23	\$ (240.95)	57%
20	MFF CRFC + 4 Sinks	-	7.00	\$ 314.28	\$ 499.76	\$ (185.48)	63%
21	Produce Truck (No Cutting or Sampling)	-	19.00	\$ 278.64	\$ 370.33	\$ (91.69)	75%
22	Bakery Truck - Bakery Products	-	57.00	\$ 278.64	\$ 370.33	\$ (91.69)	75%
23	Dry Foods - Spices, Nuts & Prepackaged Foods	-	12.00	\$ 278.64	\$ 370.33	\$ (91.69)	75%
24	Meats - Frozen Meats & Jerky	-	7.00	\$ 278.64	\$ 388.82	\$ (110.18)	72%
25	Fish - Whole Fish, Fillets, Seafoods	-	9.00	\$ 278.64	\$ 388.82	\$ (110.18)	72%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
26	Miscellaneous MFFs - Non-PHF's - No Temp Control	-	57.00	\$ 278.64	\$ 370.33	\$ (91.69)	75%
27	Vending Machines	-	-	\$ 25.92	\$ 45.72	\$ (19.80)	57%
28	Ice Cream Push Carts - Prepackaged Ice Cream	-	84.00	\$ 142.56	\$ 203.96	\$ (61.40)	70%
29	Catering Truck & In-Coach Trailer	-	346.00	\$ 609.12	\$ 1,057.82	\$ (448.70)	58%
30		-	-	\$ -	\$ -	\$ -	0%
31	Missed Appointment Fee	-	50.00	\$ 30.00	\$ 114.19	\$ (84.19)	26%
32		-	-	\$ -	\$ -	\$ -	0%
33	TEMPORARY EVENTS:	-	-	\$ -	\$ -	\$ -	0%
34	Temporary events program general program support and administration (annual)	-	-	\$ -	\$ -	\$ -	0%
35	Temporary Food Facility - Non-Prepack Foods 4 days or less	-	989.00	\$ 142.56	\$ 210.99	\$ (68.43)	68%
36	Temporary Food Facility - Non-Prepack Foods 5-25 days	-	471.00	\$ 359.64	\$ 332.57	\$ 27.07	108%
37	TFF--Pre-Packaged Foods 4 Days or Less	-	462.00	\$ 72.36	\$ 142.99	\$ (70.63)	51%
38	TFF--Pre-Packaged Foods 5-25 Days	-	178.00	\$ 177.12	\$ 185.51	\$ (8.39)	95%
39	Temporary Event Sponsor- 2 to 15 booths	-	125.00	\$ 142.56	\$ 218.28	\$ (75.72)	65%
40	TFF-sponsor- 16-50 booths	NEW	40.00	\$ 142.56	\$ 349.34	\$ (206.78)	41%
41	TFF- Sponsor - over 50 booths	NEW	4.00	\$ 142.56	\$ 433.07	\$ (290.51)	33%
42	CFM- TFF sponsor application (year round)	NEW	6.00	\$ 142.56	\$ 408.31	\$ (265.75)	35%
43		-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
44	FOOD:	-	-	\$ -	\$ -	\$ -	0%
45	Food program 2000's general program support and administration (annual)	-	-	\$ -	\$ -	\$ -	0%
46	Food program training - 2000's (annual)	-	1.00	\$ -	\$ -	\$ -	0%
47		-	-	\$ -	\$ -	\$ -	0%
48	Food - General (Including Non-Inventory)	-	-	\$ -	\$ -	\$ -	0%
49	Bakery (<2000 SQ FT)	-	181.00	\$ 696.60	\$ 801.71	\$ (105.11)	87%
50	Bakery (2000-6000 SQ FT)	-	25.00	\$ 905.04	\$ 932.52	\$ (27.48)	97%
51	Bakery >6000 SQ FT	-	2.00	\$ 1,128.60	\$ 1,063.33	\$ 65.27	106%
52	Limited Food Market (Prepack Non-PHF <26 SQ FT)	-	-	\$ -	\$ 25.96	\$ (25.96)	0%
53	Limited Food Market (Prepack Non-PHF =26-300 SQ FT)	-	268.00	\$ 292.68	\$ 229.43	\$ 63.25	128%
54	Food Market (<3000 SQ FT)	-	991.00	\$ 594.00	\$ 540.10	\$ 53.90	110%
55	Food Market (3000-10000 SQ FT)	-	133.00	\$ 886.68	\$ 589.15	\$ 297.53	151%
56	Food Market (>10000 SQ FT)	-	132.00	\$ 1,111.32	\$ 687.26	\$ 424.06	162%
57	Confectionery	-	18.00	\$ 457.92	\$ 406.31	\$ 51.61	113%
58	Restaurant (< 26 Seats)	-	639.00	\$ 605.88	\$ 997.93	\$ (392.05)	61%
59	Restaurant (26-50 Seats)	-	855.00	\$ 864.00	\$ 1,128.73	\$ (264.73)	77%
60	Restaurant (51-75 Seats)	-	401.00	\$ 1,108.08	\$ 1,194.14	\$ (86.06)	93%
61	Restaurant (>75 Seats)	-	672.00	\$ 1,459.08	\$ 1,324.95	\$ 134.13	110%
62	Commercial Kitchen (includes full service school kitchens and catering kitchens)	-	113.00	\$ 827.28	\$ 1,194.14	\$ (366.86)	69%
63	Restricted Food Service - Continental	-	6.00	\$ 135.00	\$ 295.72	\$ (160.72)	46%
64	Restricted Food Service - Regular	-	5.00	\$ 280.80	\$ 328.42	\$ (47.62)	86%
65	Take-Out (2 or Less Food Handlers)	-	432.00	\$ 605.88	\$ 997.93	\$ (392.05)	61%
66	Take-Out (3 or More Food Handlers)	-	388.00	\$ 864.00	\$ 1,030.63	\$ (166.63)	84%
67	Snack Bar (non-school/cafeteria)	-	181.00	\$ 594.00	\$ 834.41	\$ (240.41)	71%
68	School Cafeteria (public schools exempt)	-	-	\$ 594.00	\$ 834.41	\$ (240.41)	71%
69	Coffee House	-	162.00	\$ 594.00	\$ 670.90	\$ (76.90)	89%
70	In-Plant Feeding (2 or Less Foodhandlers)	-	25.00	\$ 605.88	\$ 997.93	\$ (392.05)	61%

County of Alameda
2014 COST OF SERVICE (FEE) STUDY
FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
71	In-Plant Feeding (3 or More Foodhandlers)	-	29.00	\$ 848.88	\$ 1,030.63	\$ (181.75)	82%
72	Tavern (Beer & Wine Only)	-	38.00	\$ 585.36	\$ 670.90	\$ (85.54)	87%
73	Cocktail Lounge	-	152.00	\$ 618.84	\$ 736.31	\$ (117.47)	84%
74	Food Storage Facility	-	24.00	\$ 292.68	\$ 386.98	\$ (94.30)	76%
75	Satellite Food Facility	-	18.00	\$ 314.28	\$ 370.63	\$ (56.35)	85%
76	Detention Facility Kitchen (food safety inspection)	-	-	\$ 827.28	\$ 1,435.67	\$ (608.39)	58%
77	Commissary for Vending Machines (No Food Prep)	-	1.00	\$ 280.80	\$ 343.88	\$ (63.08)	82%
78	Commissary for Mobile Food Prep Unit (2-8 carts and trucks)	New Structure	20.00	\$ 645.84	\$ 670.90	\$ (25.06)	96%
79	Commissary for Mobile Food Prep Unit (9-20 carts and trucks)	New Structure	3.00	\$ 645.84	\$ 834.41	\$ (188.57)	77%
80	Commissary for Mobile Food Prep Unit (20 carts and trucks)	New Structure	3.00	\$ 645.84	\$ 1,324.95	\$ (679.11)	49%
81	Commissary for mobile food facility (carts)	-	15.00	\$ 280.80	\$ 670.90	\$ (390.10)	42%
82	Food Distribution Facility / Operation (e.g., homeless)	no fee	-	\$ -	\$ 632.25	\$ (632.25)	0%
83	Skilled Nursing Facility (1-15 beds)	-	0.01	\$ -	\$ 114.97	\$ (114.97)	0%
84	Skilled Nursing Facility (16-25 beds)	-	3.00	\$ 582.12	\$ 997.93	\$ (415.81)	58%
85	Skilled Nursing Facility (26-50 Beds)	-	2.00	\$ 864.00	\$ 1,128.73	\$ (264.73)	77%
86	Skilled Nursing Facility (51-75 Beds)	-	8.00	\$ 1,108.08	\$ 1,194.14	\$ (86.06)	93%
87	Skilled Nursing Facility (>75 Beds)	-	15.00	\$ 1,459.08	\$ 1,324.95	\$ 134.13	110%
88	Seasonal Food Facility	-	15.00	\$ 280.80	\$ 376.59	\$ (95.79)	75%
89	Food Facility Application Fee (new or change of ownership)	-	628.00	\$ 240.84	\$ 206.87	\$ 33.97	116%
90		-	-	\$ -	\$ -	\$ -	0%
91	Cottage Food:	-	-	\$ -	\$ -	\$ -	0%
92	Cottage Food program - general program support and administration (annual)	-	-	\$ -	\$ -	\$ -	0%
93	Class A	-	72.00	\$ 162.00	\$ 364.40	\$ (202.40)	44%
94	Class B	-	24.00	\$ 243.00	\$ 906.98	\$ (663.98)	27%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
95		-	-	\$ -	\$ -	\$ -	0%
96	RECREATIONAL FACILITIES (Pools and Spas):	-	-	\$ -	\$ -	\$ -	0%
97	Recreational Facilities - general program support and administration (annual)	-	-	\$ -	\$ -	\$ -	0%
98	Recreation Fee Exempt Seasonal	-	-	\$ -	\$ 578.62	\$ (578.62)	0%
99	Seasonal Swimming Pool	-	846.00	\$ 366.00	\$ 578.62	\$ (212.62)	63%
100	All Year Swimming Pool	-	234.00	\$ 676.00	\$ 891.17	\$ (215.17)	76%
101	Seasonal Spa	-	129.00	\$ 372.00	\$ 578.62	\$ (206.62)	64%
102	All Year Spa	-	287.00	\$ 413.00	\$ 891.17	\$ (478.17)	46%
103	Commercial Spa (First)	-	7.00	\$ 372.00	\$ 562.99	\$ (190.99)	66%
104	Each Additional Commercial Spa	-	19.00	\$ 176.00	\$ 562.99	\$ (386.99)	31%
105	Recreational Fee Exempt All Year	-	-	\$ -	\$ 891.17	\$ (891.17)	0%
106	Pool Plan Check	-	4.00	\$ 1,034.00	\$ 1,255.87	\$ (221.87)	82%
107	Pool Remodel Plan Check	-	28.00	\$ 530.00	\$ 535.48	\$ (5.48)	99%
108	Spa Plan Check	-	4.00	\$ 1,034.00	\$ 1,255.87	\$ (221.87)	82%
109	Spa Remodel Plan Check	-	25.00	\$ 530.00	\$ 535.48	\$ (5.48)	99%
110		-	-	\$ -	\$ -	\$ -	0%
111		-	-	\$ -	\$ -	\$ -	0%
112	Recreational Facilities program training (annual)	-	1.00	\$ -	\$ -	\$ -	0%
113		-	-	\$ -	\$ -	\$ -	0%
114	Detention Facilities:	-	-	\$ -	\$ -	\$ -	0%
115	Adult	-	-	\$ -	\$ 5,240.68	\$ (5,240.68)	0%
116	Juvenile	-	-	\$ -	\$ 2,178.00	\$ (2,178.00)	0%
117	City	-	-	\$ -	\$ 558.22	\$ (558.22)	0%
118	Court Holding	-	-	\$ -	\$ 558.22	\$ (558.22)	0%
119		-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
120	GENERAL SERVICE FEES:	-	-	\$ -	\$ -	\$ -	0%
121	General program support and administration (annual)	-	-	\$ -	\$ -	\$ -	0%
122	Plan Check Fee - Food:	-	-	\$ -	\$ -	\$ -	0%
123	Category 1 (see department list)	New	15.00	\$ 434.00	\$ 437.71	\$ (3.71)	99%
124	Category 2 (see department list)	New	150.00	\$ 919.00	\$ 906.87	\$ 12.13	101%
125	Category 3 (see department list)	New	75.00	\$ 1,299.00	\$ 1,219.64	\$ 79.36	107%
126	Category 4 (see department list)	New	60.00	\$ 1,844.00	\$ 1,751.35	\$ 92.65	105%
127	Category 5 (see department list)	New	100.00	\$ 162.00	\$ 124.95	\$ 37.05	130%
128	Hood Installation Supplemental Fee (in addition to Plan Check fee)	New	0.01	\$ 648.00	\$ 578.46	\$ 69.54	112%
129		-	-	\$ -	\$ -	\$ -	0%
130	Food Safety Class (annual) [cost for the entire program; unit costs to be calculated separately, based on participant counts]	-	-	\$ -	\$ 31,134.55	\$ (31,134.55)	0%
131	Food Safety Class [no time estimates here]	-	240.00	\$ 141.48	\$ 102.13	\$ 39.35	139%
132	Food Safety Class Retake (test) [no time estimates here]	-	8.00	\$ 37.80	\$ 31.22	\$ 6.58	121%
133	Special Service Fee - Per Hour (category for additional hourly rates charged)	-	1.00	\$ 162.00	\$ -	\$ 162.00	0%
134	Minor Plan Review (Recreation)	-	1.00	\$ 572.40	\$ 514.13	\$ 58.27	111%
135	Minor Plan Review (Food)	-	-	\$ 572.40	\$ 514.13	\$ 58.27	111%
136	Plan Check, Expedited - food [no cost analysis]	-	-	\$ 1,103.76	\$ -	\$ 1,103.76	0%
137	Plan Check, Expedited Service - pools [no cost analysis]	-	-	\$ 1,103.76	\$ -	\$ 1,103.76	0%
138		-	-	\$ -	\$ -	\$ -	0%
139		-	-	\$ -	\$ -	\$ -	0%
140		-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
141	MW, SW, and BA Programs:	-	-	\$ -	\$ -	\$ -	0%
142	General Support and Administration (Overhead) to Medical Waste, Solid Waste, and Tattoo - annual	-	-	\$ -	\$ -	\$ -	0%
143	Medical Waste:	-	-	\$ -	\$ -	\$ -	0%
144	General Support and Administration [new category] (OH to all MW categories) - annual	-	1.00	\$ -	\$ -	\$ -	0%
145	Medical Waste Small Quantity Generator (On-site treatment)	-	8.00	\$ 271.00	\$ 545.63	\$ (274.63)	50%
146	Medical Waste Small Quantity Generator (NO on-site treatment)	-	680.00	\$ 33.00	\$ 93.95	\$ (60.95)	35%
147	Medical Waste Large Quantity Generator - Less than 100 licensed beds (NO on-site treatment)	-	86.00	\$ 806.00	\$ 1,012.89	\$ (206.89)	80%
148	Medical Waste Large Quantity Generator - 100-200 licensed beds (NO on-site treatment)	-	10.00	\$ 1,132.00	\$ 1,222.49	\$ (90.49)	93%
149	Medical Waste Large Quantity Generator - Over 200 licensed beds (NO on-site treatment)	-	4.00	\$ 1,776.00	\$ 1,309.85	\$ 466.15	136%
150	Medical Waste Large Quantity Generator - Less than 100 licensed beds (On-site treatment)	-	10.00	\$ 1,045.00	\$ 1,627.28	\$ (582.28)	64%
151	Medical Waste Large Quantity Generator - 100-200 licensed beds (On-site treatment)	-	1.00	\$ 1,370.00	\$ 1,729.68	\$ (359.68)	79%
152	Medical Waste Large Quantity Generator - Over 200 licensed beds (On-site treatment)	-	1.00	\$ 2,014.00	\$ 1,832.08	\$ 181.92	110%
153	Medical Waste Transfer Station	-	0.01	\$ 972.00	\$ -	\$ 972.00	0%
154	Medical Waste Common Storage Facility	-	18.00	\$ 330.00	\$ 475.84	\$ (145.84)	69%
155	Medical Waste Limited Quantity Hauling Exemption	-	153.00	\$ 160.00	\$ 137.92	\$ 22.08	116%
156		-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
157	Body Art / Tattoo:	-	-	\$ -	\$ -	\$ -	0%
158	General Support and Administration [new category] (OH to all BA categories) - annual	-	1.00	\$ -	\$ -	\$ -	0%
159	Body Art Practitioner	-	151.00	\$ 125.00	\$ 273.80	\$ (148.80)	46%
160	Body Art Establishment	-	56.00	\$ 225.00	\$ 817.70	\$ (592.70)	28%
161	Mechanical Stud and Clasp Ear Piercing Facility (State Law sets maximum at \$45)	-	1.00	\$ 45.00	\$ 62.92	\$ (17.92)	72%
162	Body Art Mobile Facility	New	1.00	\$ -	\$ 817.70	\$ (817.70)	0%
163		-	-	\$ -	\$ -	\$ -	0%
164	Body Art Temporary Event Booth	-	50.00	\$ -	\$ 256.10	\$ (256.10)	0%
165	Body Art Temporary Event Sponsor	New	1.00	\$ -	\$ 427.63	\$ (427.63)	0%
166	Plan Review: Body Art Facility - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	New	1.00	\$ -	\$ 2,204.48	\$ (2,204.48)	0%
167	Plan Review: Remodel of Body Art Facility - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	New	1.00	\$ -	\$ 2,204.48	\$ (2,204.48)	0%
168	Body Art Practitioner Replacement Card	New	1.00	\$ -	\$ 63.36	\$ (63.36)	0%
169	Inspection / Reinspection / Consultation Service Fee - Per Hour at Staff Hourly Rates	New	1.00	\$ 162.00	\$ 224.64	\$ (62.64)	72%
170		-	-	\$ -	\$ -	\$ -	0%
171	0	-	-	\$ -	\$ -	\$ -	0%
172	0	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
173	Solid Waste:	-	-	\$ -	\$ -	\$ -	0%
174	General Support and Administration [new category] (OH to all SW categories) - annual	-	1.00	\$ -	\$ -	\$ -	0%
175	Solid Waste Application Review - Per hour or portion thereof @ Department hourly service rate(s)	-	1.00	\$ 162.00	\$ 294.09	\$ (132.09)	55%
176	Solid Waste Collection Vehicle Application Fee (collection and sewage transport vehicles) - per unit	New	1.00	\$ 17.00	\$ 170.89	\$ (153.89)	10%
177	Solid Waste Collection Vehicle - annual per unit	annual	595.00	\$ 17.00	\$ 114.52	\$ (97.52)	15%
178	Solid Waste Sewage Transport Vehicle - annual per unit	annual	68.00	\$ 147.00	\$ 344.74	\$ (197.74)	43%
179	0	-	-	\$ -	\$ -	\$ -	0%
180	Altamont Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	-	\$ -	\$ -	\$ -	0%
181	Vasco Road Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	-	\$ -	\$ -	\$ -	0%
182	Tricities Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	-	\$ -	\$ -	\$ -	0%
183	Davis Transfer Station - [based upon tipping fees - no cost calculations in the study]	Tipping Fee	-	\$ -	\$ -	\$ -	0%
184	Pleasanton Transfer Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	-	\$ -	\$ -	\$ -	0%
185	deposit refund (hourly)	hourly	100.00	\$ 162.00	\$ 287.78	\$ (125.78)	56%
186	Inspections of Landspreading Facilities (hourly)	hourly	2.00	\$ 162.00	\$ 287.78	\$ (125.78)	56%
187	ACI Transfer Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	-	\$ -	\$ -	\$ -	0%
188	Solid Waste Direct Transfer Operation - ACI-sealed container [based upon tipping fees - no cost calculations in the study]	Tipping Fee	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
189	Solid Waste Debris Fill Operation (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	-	2.00	\$ 960.00	\$ 16,225.30	\$ (15,265.30)	6%
190	Chipping and Grinding Operation - small volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	4.00	\$ 2,036.00	\$ 11,719.64	\$ (9,683.64)	17%
191	Chipping and Grinding Operation - medium volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	-	\$ 2,036.00	\$ 12,310.49	\$ (10,274.49)	17%
192	Chipping and Grinding Operation - large volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	-	\$ 2,036.00	\$ 16,166.62	\$ (14,130.62)	13%
193	0	-	-	\$ -	\$ -	\$ -	0%
194	Construction, Demolition, and Inert Materials Transfer / Processing - Small volume (per YEAR)	new	1.00	\$ 10,684.00	\$ 15,940.49	\$ (5,256.49)	67%
195	Construction, Demolition, and Inert Materials Transfer / Processing - medium volume (per YEAR)	-	2.00	\$ 10,684.00	\$ 25,611.99	\$ (14,927.99)	42%
196	Construction, Demolition, and Inert Materials Transfer / Processing - Large volume (per YEAR)	new	1.00	\$ 10,684.00	\$ 31,508.64	\$ (20,824.64)	34%
197	Compostable Material Handling Small volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	-	3.00	\$ 2,036.00	\$ 14,357.71	\$ (12,321.71)	14%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
198	Compostable Material Handling Medium volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	new	1.00	\$ 2,036.00	\$ 18,386.59	\$ (16,350.59)	11%
199	Compostable Material Handling Large volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	new	1.00	\$ 2,036.00	\$ 20,113.26	\$ (18,077.26)	10%
200	Fremont Transfer and Recycling Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	-	\$ -	\$ -	\$ -	0%
201	0	-	-	\$ -	\$ -	\$ -	0%
202	Inert Debris Type A operation - a subset of construction debris which can be ground up for road base (concrete, ceramic tile, asphalt)	-	2.00	\$ 2,036.00	\$ 19,249.92	\$ (17,213.92)	11%
203	Livermore Sanitation [based upon tipping fees - no cost calculations in the study] Former landfill, and now a transfer station.	Tipping Fee	-	\$ -	\$ -	\$ -	0%
204	Solid Waste Closed Landfills	new	22.00	\$ -	\$ 6,399.73	\$ (6,399.73)	0%
205	0	-	-	\$ -	\$ -	\$ -	0%
206	Tipping Fees:	-	-	\$ -	\$ -	\$ -	0%
207	[Note: Tipping fee levels not evaluated in this study.]	-	-	\$ -	\$ -	\$ -	0%
208	0	-	-	\$ -	\$ -	\$ -	0%
209	Other Solid Waste:	-	-	\$ -	\$ -	\$ -	0%
210	All Other Direct Solid Waste Activities (Annual)	-	-	\$ -	\$ 355,359.43	\$ (355,359.43)	0%
211	0	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
212	FULL COST RECOVERY HOURLY RATES FOR STAFF:	-	-	\$ -	\$ -	\$ -	0%
213	Specialist Clerk (per hour)	-	-	\$ 162.00	\$ 82.81	\$ 79.19	196%
214	Registered Environmental Health Specialist (per hour)	-	-	\$ 162.00	\$ 140.84	\$ 21.16	115%
215	Senior Registered Environmental Health Specialist (per hour)	-	-	\$ 162.00	\$ 167.00	\$ (5.00)	97%
216	Supervising Environmental Health Specialist (per hour)	-	-	\$ 162.00	\$ 210.08	\$ (48.08)	77%
217	Chief, Environmental Health (per hour)	-	-	\$ 162.00	\$ 246.28	\$ (84.28)	66%
218	Standard Registered Environmental Health Specialist (blended) Rate (per hour)	-	-	\$ 162.00	\$ 174.83	\$ (12.83)	93%
219	Standard Re-Check or Re-Inspection Rate for Non-Compliance or Extraordinary Circumstance (per hour) - At the Discretion of the Director or Deputy Director	-	-	\$ 162.00	\$ 185.52	\$ (23.52)	87%
220	Service in Excess of Standards (actual time at staff hourly rates - at the discretion of the Director or Chief)	-	-	\$ -	\$ -	\$ -	0%
221	0	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
222	NON-FEE ACTIVITIES:	-	-	\$ -	\$ -	\$ -	0%
223	Public Information - General / Non-Recoverable (annual)	-	-	\$ -	\$ 52,002.48	\$ (52,002.48)	0%
224	Restaurant Public Information - Pre-Project Support (annual)	-	-	\$ -	\$ -	\$ -	0%
225	Public Pools Public Information - Pre-Project Support (annual)	-	-	\$ -	\$ -	\$ -	0%
226	Solid Waste Public Information - Pre-Project Support (annual)	-	-	\$ -	\$ -	\$ -	0%
227	Septic Public Information - Pre-Project Support (annual)	-	-	\$ -	\$ 382.56	\$ (382.56)	0%
228	Water Public Information - Pre-Project Support (annual)	-	-	\$ -	\$ 76.51	\$ (76.51)	0%
229	Support to Other County Departments and Programs (annual)	-	-	\$ -	\$ 9,358.49	\$ (9,358.49)	0%
230	Food Borne Illness Response (annual)	-	-	\$ -	\$ 280,416.37	\$ (280,416.37)	0%
231	Food Borne Illness Response - Confirmed (annual)	-	-	\$ -	\$ 110,583.95	\$ (110,583.95)	0%
232	Food Product Recalls (annual)	-	-	\$ -	\$ 100,291.35	\$ (100,291.35)	0%
233	Housing (annual)	-	-	\$ -	\$ 2,985.34	\$ (2,985.34)	0%
234	Land Use Code Enforcement (annual)	-	-	\$ -	\$ -	\$ -	0%
235	Illegal Water System / Code Enforcement (annual)	-	-	\$ -	\$ -	\$ -	0%
236	0	-	-	\$ -	\$ -	\$ -	0%
237	0	-	-	\$ -	\$ -	\$ -	0%
238	Other Non-Fee Activities (annual)	-	-	\$ -	\$ 182.81	\$ (182.81)	0%
	END OF FEE LIST						

TOTALS:

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
1	FOOD:	-	\$ -	\$ -	\$ -	0%
2	Food program general program support and administration - all food programs (annual)	-	\$ -	\$ -	\$ -	0%
3	Food program training - all food programs (annual)	-	\$ -	\$ -	\$ -	0%
4	Enforcement and Response - all food programs (annual)	-	\$ -	\$ -	\$ -	0%
5	FARMERS MARKETS:	-	\$ -	\$ -	\$ -	0%
6	Certified Farmers Market	-	\$ 13,633.92	\$ 18,849.60	\$ (5,215.68)	72%
7		-	\$ -	\$ -	\$ -	0%
8		-	\$ -	\$ -	\$ -	0%
9	FOOD VEHICLES:	-	\$ -	\$ -	\$ -	0%
10	Food Vehicles - general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
11		-	\$ -	\$ -	\$ -	0%
12	Hot Dog Cart-with Steam Table + 1 Sink	-	\$ 15,085.44	\$ 31,484.88	\$ (16,399.44)	48%
13	Tamale Cart-with Steam Table + 1 Sink	-	\$ 12,571.20	\$ 20,490.16	\$ (7,918.96)	61%
14	Espresso Cart-CFRC + 4 Sinks	-	\$ 5,028.48	\$ 13,138.40	\$ (8,109.92)	38%
15	Ice Cream Truck - Prepackaged Only	-	\$ 15,399.72	\$ 23,547.37	\$ (8,147.65)	65%
16	Cut Fruit, Boiled Corn - Steam Table + 1 Sink	-	\$ 4,399.92	\$ 6,996.64	\$ (2,596.72)	63%
17	Miscellaneous Mobile Food Facility	-	\$ 21,056.76	\$ 37,482.00	\$ (16,425.24)	56%
18	Cooking Cart - CRFC + 4 Sinks	-	\$ 3,142.80	\$ 4,997.60	\$ (1,854.80)	63%
19	Caterer Business - Not in TFF Program	-	\$ 6,599.88	\$ 11,659.83	\$ (5,059.95)	57%
20	MFF CRFC + 4 Sinks	-	\$ 2,199.96	\$ 3,498.32	\$ (1,298.36)	63%
21	Produce Truck (No Cutting or Sampling)	-	\$ 5,294.16	\$ 8,887.92	\$ (3,593.76)	60%
22	Bakery Truck - Bakery Products	-	\$ 15,882.48	\$ 21,849.47	\$ (5,966.99)	73%
23	Dry Foods - Spices, Nuts & Prepackaged Foods	-	\$ 3,343.68	\$ 5,925.28	\$ (2,581.60)	56%
24	Meats - Frozen Meats & Jerky	-	\$ 1,950.48	\$ 2,721.74	\$ (771.26)	72%
25	Fish - Whole Fish, Fillets, Seafoods	-	\$ 2,507.76	\$ 6,998.76	\$ (4,491.00)	36%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
26	Miscellaneous MFFs - Non-PHF's - No Temp Control	-	\$ 15,882.48	\$ 24,441.78	\$ (8,559.30)	65%
27	Vending Machines	-	\$ -	\$ 0.46	\$ (0.46)	0%
28	Ice Cream Push Carts - Prepackaged Ice Cream	-	\$ 11,975.04	\$ 19,376.20	\$ (7,401.16)	62%
29	Catering Truck & In-Coach Trailer	-	\$ 210,755.52	\$ 373,410.46	\$ (162,654.94)	56%
30		-	\$ -	\$ -	\$ -	0%
31	Missed Appointment Fee	-	\$ 1,500.00	\$ 5,709.50	\$ (4,209.50)	26%
32		-	\$ -	\$ -	\$ -	0%
33	TEMPORARY EVENTS:	-	\$ -	\$ -	\$ -	0%
34	Temporary events program general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
35	Temporary Food Facility - Non-Prepack Foods 4 days or less	-	\$ 140,991.84	\$ 256,352.85	\$ (115,361.01)	55%
36	Temporary Food Facility - Non-Prepack Foods 5-25 days	-	\$ 169,390.44	\$ 170,940.98	\$ (1,550.54)	99%
37	TFF--Pre-Packaged Foods 4 Days or Less	-	\$ 33,430.32	\$ 72,209.95	\$ (38,779.63)	46%
38	TFF--Pre-Packaged Foods 5-25 Days	-	\$ 31,527.36	\$ 33,762.82	\$ (2,235.46)	93%
39	Temporary Event Sponsor- 2 to 15 booths	-	\$ 17,820.00	\$ 40,818.36	\$ (22,998.36)	44%
40	TFF-sponsor- 16-50 booths	NEW	\$ 5,702.40	\$ 16,768.32	\$ (11,065.92)	34%
41	TFF- Sponsor - over 50 booths	NEW	\$ 570.24	\$ 1,732.28	\$ (1,162.04)	33%
42	CFM- TFF sponsor application (year round)	NEW	\$ 855.36	\$ 6,941.27	\$ (6,085.91)	12%
43		-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
44	FOOD:	-	\$ -	\$ -	\$ -	0%
45	Food program 2000's general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
46	Food program training - 2000's (annual)	-	\$ -	\$ -	\$ -	0%
47		-	\$ -	\$ -	\$ -	0%
48	Food - General (Including Non-Inventory)	-	\$ -	\$ -	\$ -	0%
49	Bakery (<2000 SQ FT)	-	\$ 126,084.60	\$ 145,109.51	\$ (19,024.91)	87%
50	Bakery (2000-6000 SQ FT)	-	\$ 22,626.00	\$ 24,245.52	\$ (1,619.52)	93%
51	Bakery >6000 SQ FT	-	\$ 2,257.20	\$ 2,126.66	\$ 130.54	106%
52	Limited Food Market (Prepack Non-PHF <26 SQ FT)	-	\$ -	\$ 129.80	\$ (129.80)	0%
53	Limited Food Market (Prepack Non-PHF =26-300 SQ FT)	-	\$ 78,438.24	\$ 61,487.24	\$ 16,951.00	128%
54	Food Market (<3000 SQ FT)	-	\$ 588,654.00	\$ 535,239.10	\$ 53,414.90	110%
55	Food Market (3000-10000 SQ FT)	-	\$ 117,928.44	\$ 78,356.95	\$ 39,571.49	151%
56	Food Market (>10000 SQ FT)	-	\$ 146,694.24	\$ 90,718.32	\$ 55,975.92	162%
57	Confectionery	-	\$ 8,242.56	\$ 7,313.58	\$ 928.98	113%
58	Restaurant (< 26 Seats)	-	\$ 387,157.32	\$ 640,671.06	\$ (253,513.74)	60%
59	Restaurant (26-50 Seats)	-	\$ 738,720.00	\$ 969,579.07	\$ (230,859.07)	76%
60	Restaurant (51-75 Seats)	-	\$ 444,340.08	\$ 482,432.56	\$ (38,092.48)	92%
61	Restaurant (>75 Seats)	-	\$ 980,501.76	\$ 898,316.10	\$ 82,185.66	109%
62	Commercial Kitchen (includes full service school kitchens and catering kitchens)	-	\$ 93,482.64	\$ 162,403.04	\$ (68,920.40)	58%
63	Restricted Food Service - Continental	-	\$ 810.00	\$ 1,774.32	\$ (964.32)	46%
64	Restricted Food Service - Regular	-	\$ 1,404.00	\$ 1,642.10	\$ (238.10)	86%
65	Take-Out (2 or Less Food Handlers)	-	\$ 261,740.16	\$ 431,105.76	\$ (169,365.60)	61%
66	Take-Out (3 or More Food Handlers)	-	\$ 335,232.00	\$ 399,884.44	\$ (64,652.44)	84%
67	Snack Bar (non-school/cafeteria)	-	\$ 107,514.00	\$ 159,372.31	\$ (51,858.31)	67%
68	School Cafeteria (public schools exempt)	-	\$ -	\$ 302,056.42	\$ (302,056.42)	0%
69	Coffee House	-	\$ 96,228.00	\$ 110,027.60	\$ (13,799.60)	87%
70	In-Plant Feeding (2 or Less Foodhandlers)	-	\$ 15,147.00	\$ 28,939.97	\$ (13,792.97)	52%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
71	In-Plant Feeding (3 or More Foodhandlers)	-	\$ 24,617.52	\$ 31,949.53	\$ (7,332.01)	77%
72	Tavern (Beer & Wine Only)	-	\$ 22,243.68	\$ 25,494.20	\$ (3,250.52)	87%
73	Cocktail Lounge	-	\$ 94,063.68	\$ 112,655.43	\$ (18,591.75)	83%
74	Food Storage Facility	-	\$ 7,024.32	\$ 11,222.42	\$ (4,198.10)	63%
75	Satellite Food Facility	-	\$ 5,657.04	\$ 12,972.05	\$ (7,315.01)	44%
76	Detention Facility Kitchen (food safety inspection)	-	\$ -	\$ 2,871.34	\$ (2,871.34)	0%
77	Commissary for Vending Machines (No Food Prep)	-	\$ 280.80	\$ 343.88	\$ (63.08)	82%
78	Commissary for Mobile Food Prep Unit (2-8 carts and trucks)	New Structure	\$ 12,916.80	\$ 13,418.00	\$ (501.20)	96%
79	Commissary for Mobile Food Prep Unit (9-20 carts and trucks)	New Structure	\$ 1,937.52	\$ 2,503.23	\$ (565.71)	77%
80	Commissary for Mobile Food Prep Unit (20 carts and trucks)	New Structure	\$ 1,937.52	\$ 3,974.85	\$ (2,037.33)	49%
81	Commissary for mobile food facility (carts)	-	\$ 4,212.00	\$ 10,063.50	\$ (5,851.50)	42%
82	Food Distribution Facility / Operation (e.g., homeless)	no fee	\$ -	\$ 97,366.50	\$ (97,366.50)	0%
83	Skilled Nursing Facility (1-15 beds)	-	\$ -	\$ 1.15	\$ (1.15)	0%
84	Skilled Nursing Facility (16-25 beds)	-	\$ 1,746.36	\$ 2,993.79	\$ (1,247.43)	58%
85	Skilled Nursing Facility (26-50 Beds)	-	\$ 1,728.00	\$ 2,257.46	\$ (529.46)	77%
86	Skilled Nursing Facility (51-75 Beds)	-	\$ 8,864.64	\$ 10,747.26	\$ (1,882.62)	82%
87	Skilled Nursing Facility (>75 Beds)	-	\$ 21,886.20	\$ 19,874.25	\$ 2,011.95	110%
88	Seasonal Food Facility	-	\$ 4,212.00	\$ 8,284.98	\$ (4,072.98)	51%
89	Food Facility Application Fee (new or change of ownership)	-	\$ 151,247.52	\$ 129,914.36	\$ 21,333.16	116%
90		-	\$ -	\$ -	\$ -	0%
91	Cottage Food:	-	\$ -	\$ -	\$ -	0%
92	Cottage Food program - general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
93	Class A	-	\$ 11,664.00	\$ 26,236.80	\$ (14,572.80)	44%
94	Class B	-	\$ 5,832.00	\$ 21,767.52	\$ (15,935.52)	27%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
95		-	\$ -	\$ -	\$ -	0%
96	RECREATIONAL FACILITIES (Pools and Spas):	-	\$ -	\$ -	\$ -	0%
97	Recreational Facilities - general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
98	Recreation Fee Exempt Seasonal	-	\$ -	\$ 8,100.68	\$ (8,100.68)	0%
99	Seasonal Swimming Pool	-	\$ 309,636.00	\$ 499,927.68	\$ (190,291.68)	62%
100	All Year Swimming Pool	-	\$ 158,184.00	\$ 221,901.33	\$ (63,717.33)	71%
101	Seasonal Spa	-	\$ 47,988.00	\$ 74,641.98	\$ (26,653.98)	64%
102	All Year Spa	-	\$ 118,531.00	\$ 255,765.79	\$ (137,234.79)	46%
103	Commercial Spa (First)	-	\$ 2,604.00	\$ 3,940.93	\$ (1,336.93)	66%
104	Each Additional Commercial Spa	-	\$ 3,344.00	\$ 10,696.81	\$ (7,352.81)	31%
105	Recreational Fee Exempt All Year	-	\$ -	\$ 16,041.06	\$ (16,041.06)	0%
106	Pool Plan Check	-	\$ 4,136.00	\$ 5,023.48	\$ (887.48)	82%
107	Pool Remodel Plan Check	-	\$ 14,840.00	\$ 14,993.44	\$ (153.44)	99%
108	Spa Plan Check	-	\$ 4,136.00	\$ 5,023.48	\$ (887.48)	82%
109	Spa Remodel Plan Check	-	\$ 13,250.00	\$ 13,387.00	\$ (137.00)	99%
110		-	\$ -	\$ -	\$ -	0%
111		-	\$ -	\$ -	\$ -	0%
112	Recreational Facilities program training (annual)	-	\$ -	\$ -	\$ -	0%
113		-	\$ -	\$ -	\$ -	0%
114	Detention Facilities:	-	\$ -	\$ -	\$ -	0%
115	Adult	-	\$ -	\$ 10,481.36	\$ (10,481.36)	0%
116	Juvenile	-	\$ -	\$ 2,178.00	\$ (2,178.00)	0%
117	City	-	\$ -	\$ 5,582.20	\$ (5,582.20)	0%
118	Court Holding	-	\$ -	\$ 2,791.10	\$ (2,791.10)	0%
119		-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
120	GENERAL SERVICE FEES:	-	\$ -	\$ -	\$ -	0%
121	General program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
122	Plan Check Fee - Food:	-	\$ -	\$ -	\$ -	0%
123	Category 1 (see department list)	New	\$ 6,510.00	\$ 6,565.65	\$ (55.65)	99%
124	Category 2 (see department list)	New	\$ 137,850.00	\$ 136,030.50	\$ 1,819.50	101%
125	Category 3 (see department list)	New	\$ 97,425.00	\$ 91,473.00	\$ 5,952.00	107%
126	Category 4 (see department list)	New	\$ 110,640.00	\$ 105,081.00	\$ 5,559.00	105%
127	Category 5 (see department list)	New	\$ 16,200.00	\$ 12,495.00	\$ 3,705.00	130%
128	Hood Installation Supplemental Fee (in addition to Plan Check fee)	New	\$ 6.48	\$ 5.78	\$ 0.70	112%
129		-	\$ -	\$ -	\$ -	0%
130	Food Safety Class (annual) [cost for the entire program; unit costs to be calculated separately, based on participant counts]	-	\$ -	\$ 31,134.55	\$ (31,134.55)	0%
131	Food Safety Class [no time estimates here]	-	\$ 33,955.20	\$ 24,511.20	\$ 9,444.00	139%
132	Food Safety Class Retake (test) [no time estimates here]	-	\$ 302.40	\$ 249.76	\$ 52.64	121%
133	Special Service Fee - Per Hour (category for additional hourly rates charged)	-	\$ 162.00	\$ -	\$ 162.00	0%
134	Minor Plan Review (Recreation)	-	\$ 572.40	\$ 27,248.89	\$ (26,676.49)	2%
135	Minor Plan Review (Food)	-	\$ -	\$ 58,096.69	\$ (58,096.69)	0%
136	Plan Check, Expedited - food [no cost analysis]	-	\$ -	\$ -	\$ -	0%
137	Plan Check, Expedited Service - pools [no cost analysis]	-	\$ -	\$ -	\$ -	0%
138		-	\$ -	\$ -	\$ -	0%
139		-	\$ -	\$ -	\$ -	0%
140		-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
141	MW, SW, and BA Programs:	-	\$ -	\$ -	\$ -	0%
142	General Support and Administration (Overhead) to Medical Waste, Solid Waste, and Tattoo - annual	-	\$ -	\$ -	\$ -	0%
143	Medical Waste:	-	\$ -	\$ -	\$ -	0%
144	General Support and Administration [new category] (OH to all MW categories) - annual	-	\$ -	\$ -	\$ -	0%
145	Medical Waste Small Quantity Generator (On-site treatment)	-	\$ 2,168.00	\$ 4,365.04	\$ (2,197.04)	50%
146	Medical Waste Small Quantity Generator (NO on-site treatment)	-	\$ 22,440.00	\$ 63,886.00	\$ (41,446.00)	35%
147	Medical Waste Large Quantity Generator - Less than 100 licensed beds (NO on-site treatment)	-	\$ 69,316.00	\$ 87,108.54	\$ (17,792.54)	80%
148	Medical Waste Large Quantity Generator - 100-200 licensed beds (NO on-site treatment)	-	\$ 11,320.00	\$ 12,224.90	\$ (904.90)	93%
149	Medical Waste Large Quantity Generator - Over 200 licensed beds (NO on-site treatment)	-	\$ 7,104.00	\$ 5,239.40	\$ 1,864.60	136%
150	Medical Waste Large Quantity Generator - Less than 100 licensed beds (On-site treatment)	-	\$ 10,450.00	\$ 16,272.80	\$ (5,822.80)	64%
151	Medical Waste Large Quantity Generator - 100-200 licensed beds (On-site treatment)	-	\$ 1,370.00	\$ 1,729.68	\$ (359.68)	79%
152	Medical Waste Large Quantity Generator - Over 200 licensed beds (On-site treatment)	-	\$ 2,014.00	\$ 1,832.08	\$ 181.92	110%
153	Medical Waste Transfer Station	-	\$ 9.72	\$ -	\$ 9.72	0%
154	Medical Waste Common Storage Facility	-	\$ 5,940.00	\$ 8,565.12	\$ (2,625.12)	69%
155	Medical Waste Limited Quantity Hauling Exemption	-	\$ 24,480.00	\$ 21,101.76	\$ 3,378.24	116%
156		-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
157	Body Art / Tattoo:	-	\$ -	\$ -	\$ -	0%
158	General Support and Administration [new category] (OH to all BA categories) - annual	-	\$ -	\$ -	\$ -	0%
159	Body Art Practitioner	-	\$ 18,875.00	\$ 41,343.80	\$ (22,468.80)	46%
160	Body Art Establishment	-	\$ 12,600.00	\$ 45,791.20	\$ (33,191.20)	28%
161	Mechanical Stud and Clasp Ear Piercing Facility (State Law sets maximum at \$45)	-	\$ 45.00	\$ 62.92	\$ (17.92)	72%
162	Body Art Mobile Facility	New	\$ -	\$ 817.70	\$ (817.70)	0%
163		-	\$ -	\$ -	\$ -	0%
164	Body Art Temporary Event Booth	-	\$ -	\$ 12,805.00	\$ (12,805.00)	0%
165	Body Art Temporary Event Sponsor	New	\$ -	\$ 427.63	\$ (427.63)	0%
166	Plan Review: Body Art Facility - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	New	\$ -	\$ 2,204.48	\$ (2,204.48)	0%
167	Plan Review: Remodel of Body Art Facility - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	New	\$ -	\$ 2,204.48	\$ (2,204.48)	0%
168	Body Art Practitioner Replacement Card	New	\$ -	\$ 63.36	\$ (63.36)	0%
169	Inspection / Reinspection / Consultation Service Fee - Per Hour at Staff Hourly Rates	New	\$ 162.00	\$ 224.64	\$ (62.64)	72%
170		-	\$ -	\$ -	\$ -	0%
171	0	-	\$ -	\$ -	\$ -	0%
172	0	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
173	Solid Waste:	-	\$ -	\$ -	\$ -	0%
174	General Support and Administration [new category] (OH to all SW categories) - annual	-	\$ -	\$ -	\$ -	0%
175	Solid Waste Application Review - Per hour or portion thereof @ Department hourly service rate(s)	-	\$ 162.00	\$ 294.09	\$ (132.09)	55%
176	Solid Waste Collection Vehicle Application Fee (collection and sewage transport vehicles) - per unit	New	\$ 17.00	\$ 2,563.35	\$ (2,546.35)	1%
177	Solid Waste Collection Vehicle - annual per unit	annual	\$ 10,115.00	\$ 85,890.00	\$ (75,775.00)	12%
178	Solid Waste Sewage Transport Vehicle - annual per unit	annual	\$ 9,996.00	\$ 23,442.32	\$ (13,446.32)	43%
179	0	-	\$ -	\$ -	\$ -	0%
180	Altamont Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
181	Vasco Road Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
182	Tricities Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
183	Davis Transfer Station - [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
184	Pleasanton Transfer Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
185	deposit refund (hourly)	hourly	\$ 16,200.00	\$ 28,778.00	\$ (12,578.00)	56%
186	Inspections of Landspreading Facilities (hourly)	hourly	\$ 324.00	\$ 575.56	\$ (251.56)	56%
187	ACI Transfer Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
188	Solid Waste Direct Transfer Operation - ACI-sealed container [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
189	Solid Waste Debris Fill Operation (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	-	\$ 1,920.00	\$ 32,450.60	\$ (30,530.60)	6%
190	Chipping and Grinding Operation - small volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	\$ 8,144.00	\$ 46,878.56	\$ (38,734.56)	17%
191	Chipping and Grinding Operation - medium volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	\$ -	\$ 123.10	\$ (123.10)	0%
192	Chipping and Grinding Operation - large volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	\$ -	\$ 161.67	\$ (161.67)	0%
193	0	-	\$ -	\$ -	\$ -	0%
194	Construction, Demolition, and Inert Materials Transfer / Processing - Small volume (per YEAR)	new	\$ 10,684.00	\$ 15,940.49	\$ (5,256.49)	67%
195	Construction, Demolition, and Inert Materials Transfer / Processing - medium volume (per YEAR)	-	\$ 21,368.00	\$ 51,223.98	\$ (29,855.98)	42%
196	Construction, Demolition, and Inert Materials Transfer / Processing - Large volume (per YEAR)	new	\$ 10,684.00	\$ 31,508.64	\$ (20,824.64)	34%
197	Compostable Material Handling Small volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	-	\$ 6,108.00	\$ 43,073.13	\$ (36,965.13)	14%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
198	Compostable Material Handling Medium volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	new	\$ 2,036.00	\$ 18,386.59	\$ (16,350.59)	11%
199	Compostable Material Handling Large volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	new	\$ 2,036.00	\$ 20,113.26	\$ (18,077.26)	10%
200	Fremont Transfer and Recycling Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
201	0	-	\$ -	\$ -	\$ -	0%
202	Inert Debris Type A operation - a subset of construction debris which can be ground up for road base (concrete, ceramic tile, asphalt)	-	\$ 4,072.00	\$ 38,499.84	\$ (34,427.84)	11%
203	Livermore Sanitation [based upon tipping fees - no cost calculations in the study] Former landfill, and now a transfer station.	Tipping Fee	\$ -	\$ -	\$ -	0%
204	Solid Waste Closed Landfills	new	\$ -	\$ 140,794.06	\$ (140,794.06)	0%
205	0	-	\$ -	\$ -	\$ -	0%
206	Tipping Fees:	-	\$ -	\$ -	\$ -	0%
207	[Note: Tipping fee levels not evaluated in this study.]	-	\$ -	\$ -	\$ -	0%
208	0	-	\$ -	\$ -	\$ -	0%
209	Other Solid Waste:	-	\$ -	\$ -	\$ -	0%
210	All Other Direct Solid Waste Activities (Annual)	-	\$ -	\$ 355,359.43	\$ (355,359.43)	0%
211	0	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
212	FULL COST RECOVERY HOURLY RATES FOR STAFF:	-	\$ -	\$ -	\$ -	0%
213	Specialist Clerk (per hour)	-	\$ -	\$ 82.81	\$ (82.81)	0%
214	Registered Environmental Health Specialist (per hour)	-	\$ -	\$ 140.84	\$ (140.84)	0%
215	Senior Registered Environmental Health Specialist (per hour)	-	\$ -	\$ 167.00	\$ (167.00)	0%
216	Supervising Environmental Health Specialist (per hour)	-	\$ -	\$ 210.08	\$ (210.08)	0%
217	Chief, Environmental Health (per hour)	-	\$ -	\$ 246.28	\$ (246.28)	0%
218	Standard Registered Environmental Health Specialist (blended) Rate (per hour)	-	\$ -	\$ 174.83	\$ (174.83)	0%
219	Standard Re-Check or Re-Inspection Rate for Non-Compliance or Extraordinary Circumstance (per hour) - At the Discretion of the Director or Deputy Director	-	\$ -	\$ 185.52	\$ (185.52)	0%
220	Service in Excess of Standards (actual time at staff hourly rates - at the discretion of the Director or Chief)	-	\$ -	\$ -	\$ -	0%
221	0	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
222	NON-FEE ACTIVITIES:	-	\$ -	\$ -	\$ -	0%
223	Public Information - General / Non-Recoverable (annual)	-	\$ -	\$ 52,002.48	\$ (52,002.48)	0%
224	Restaurant Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
225	Public Pools Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
226	Solid Waste Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
227	Septic Public Information - Pre-Project Support (annual)	-	\$ -	\$ 382.56	\$ (382.56)	0%
228	Water Public Information - Pre-Project Support (annual)	-	\$ -	\$ 76.51	\$ (76.51)	0%
229	Support to Other County Departments and Programs (annual)	-	\$ -	\$ 9,358.49	\$ (9,358.49)	0%
230	Food Borne Illness Response (annual)	-	\$ -	\$ 280,416.37	\$ (280,416.37)	0%
231	Food Borne Illness Response - Confirmed (annual)	-	\$ -	\$ 110,583.95	\$ (110,583.95)	0%
232	Food Product Recalls (annual)	-	\$ -	\$ 100,291.35	\$ (100,291.35)	0%
233	Housing (annual)	-	\$ -	\$ 2,985.34	\$ (2,985.34)	0%
234	Land Use Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
235	Illegal Water System / Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
236	0	-	\$ -	\$ -	\$ -	0%
237	0	-	\$ -	\$ -	\$ -	0%
238	Other Non-Fee Activities (annual)	-	\$ -	\$ 182.81	\$ (182.81)	0%
END OF FEE LIST						
TOTALS:			\$ 7,076,204	\$ 10,786,020	\$ (3,709,816)	66%
			Revenue Totals			

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
1	FOOD:	-	\$ -	\$ -	\$ -	0%
2	Food program general program support and administration - all food programs (annual)	-	\$ -	\$ -	\$ -	0%
3	Food program training - all food programs (annual)	-	\$ -	\$ -	\$ -	0%
4	Enforcement and Response - all food programs (annual)	-	\$ -	\$ -	\$ -	0%
5	FARMERS MARKETS:	-	\$ -	\$ -	\$ -	0%
6	Certified Farmers Market	-	\$ 13,633.92	\$ 12,925.44	\$ 708.48	105%
7		-	\$ -	\$ -	\$ -	0%
8		-	\$ -	\$ -	\$ -	0%
9	FOOD VEHICLES:	-	\$ -	\$ -	\$ -	0%
10	Food Vehicles - general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
11		-	\$ -	\$ -	\$ -	0%
12	Hot Dog Cart-with Steam Table + 1 Sink	-	\$ 15,085.44	\$ 23,988.48	\$ (8,903.04)	63%
13	Tamale Cart-with Steam Table + 1 Sink	-	\$ 12,571.20	\$ 19,990.40	\$ (7,419.20)	63%
14	Espresso Cart-CFRC + 4 Sinks	-	\$ 5,028.48	\$ 10,510.72	\$ (5,482.24)	48%
15	Ice Cream Truck - Prepackaged Only	-	\$ 15,399.72	\$ 21,770.21	\$ (6,370.49)	71%
16	Cut Fruit, Boiled Corn - Steam Table + 1 Sink	-	\$ 4,399.92	\$ 6,996.64	\$ (2,596.72)	63%
17	Miscellaneous Mobile Food Facility	-	\$ 21,056.76	\$ 33,483.92	\$ (12,427.16)	63%
18	Cooking Cart - CRFC + 4 Sinks	-	\$ 3,142.80	\$ 4,997.60	\$ (1,854.80)	63%
19	Caterer Business - Not in TFF Program	-	\$ 6,599.88	\$ 11,659.83	\$ (5,059.95)	57%
20	MFF CRFC + 4 Sinks	-	\$ 2,199.96	\$ 3,498.32	\$ (1,298.36)	63%
21	Produce Truck (No Cutting or Sampling)	-	\$ 5,294.16	\$ 7,036.27	\$ (1,742.11)	75%
22	Bakery Truck - Bakery Products	-	\$ 15,882.48	\$ 21,108.81	\$ (5,226.33)	75%
23	Dry Foods - Spices, Nuts & Prepackaged Foods	-	\$ 3,343.68	\$ 4,443.96	\$ (1,100.28)	75%
24	Meats - Frozen Meats & Jerky	-	\$ 1,950.48	\$ 2,721.74	\$ (771.26)	72%
25	Fish - Whole Fish, Fillets, Seafoods	-	\$ 2,507.76	\$ 3,499.38	\$ (991.62)	72%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
26	Miscellaneous MFFs - Non-PHF's - No Temp Control	-	\$ 15,882.48	\$ 21,108.81	\$ (5,226.33)	75%
27	Vending Machines	-	\$ -	\$ -	\$ -	0%
28	Ice Cream Push Carts - Prepackaged Ice Cream	-	\$ 11,975.04	\$ 17,132.64	\$ (5,157.60)	70%
29	Catering Truck & In-Coach Trailer	-	\$ 210,755.52	\$ 366,005.72	\$ (155,250.20)	58%
30		-	\$ -	\$ -	\$ -	0%
31	Missed Appointment Fee	-	\$ 1,500.00	\$ 5,709.50	\$ (4,209.50)	26%
32		-	\$ -	\$ -	\$ -	0%
33	TEMPORARY EVENTS:	-	\$ -	\$ -	\$ -	0%
34	Temporary events program general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
35	Temporary Food Facility - Non-Prepack Foods 4 days or less	-	\$ 140,991.84	\$ 208,669.11	\$ (67,677.27)	68%
36	Temporary Food Facility - Non-Prepack Foods 5-25 days	-	\$ 169,390.44	\$ 156,640.47	\$ 12,749.97	108%
37	TFF--Pre-Packaged Foods 4 Days or Less	-	\$ 33,430.32	\$ 66,061.38	\$ (32,631.06)	51%
38	TFF--Pre-Packaged Foods 5-25 Days	-	\$ 31,527.36	\$ 33,020.78	\$ (1,493.42)	95%
39	Temporary Event Sponsor- 2 to 15 booths	-	\$ 17,820.00	\$ 27,285.00	\$ (9,465.00)	65%
40	TFF-sponsor- 16-50 booths	NEW	\$ 5,702.40	\$ 13,973.60	\$ (8,271.20)	41%
41	TFF- Sponsor - over 50 booths	NEW	\$ 570.24	\$ 1,732.28	\$ (1,162.04)	33%
42	CFM- TFF sponsor application (year round)	NEW	\$ 855.36	\$ 2,449.86	\$ (1,594.50)	35%
43		-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
44	FOOD:	-	\$ -	\$ -	\$ -	0%
45	Food program 2000's general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
46	Food program training - 2000's (annual)	-	\$ -	\$ -	\$ -	0%
47		-	\$ -	\$ -	\$ -	0%
48	Food - General (Including Non-Inventory)	-	\$ -	\$ -	\$ -	0%
49	Bakery (<2000 SQ FT)	-	\$ 126,084.60	\$ 145,109.51	\$ (19,024.91)	87%
50	Bakery (2000-6000 SQ FT)	-	\$ 22,626.00	\$ 23,313.00	\$ (687.00)	97%
51	Bakery >6000 SQ FT	-	\$ 2,257.20	\$ 2,126.66	\$ 130.54	106%
52	Limited Food Market (Prepack Non-PHF <26 SQ FT)	-	\$ -	\$ -	\$ -	0%
53	Limited Food Market (Prepack Non-PHF =26-300 SQ FT)	-	\$ 78,438.24	\$ 61,487.24	\$ 16,951.00	128%
54	Food Market (<3000 SQ FT)	-	\$ 588,654.00	\$ 535,239.10	\$ 53,414.90	110%
55	Food Market (3000-10000 SQ FT)	-	\$ 117,928.44	\$ 78,356.95	\$ 39,571.49	151%
56	Food Market (>10000 SQ FT)	-	\$ 146,694.24	\$ 90,718.32	\$ 55,975.92	162%
57	Confectionery	-	\$ 8,242.56	\$ 7,313.58	\$ 928.98	113%
58	Restaurant (< 26 Seats)	-	\$ 387,157.32	\$ 637,677.27	\$ (250,519.95)	61%
59	Restaurant (26-50 Seats)	-	\$ 738,720.00	\$ 965,064.15	\$ (226,344.15)	77%
60	Restaurant (51-75 Seats)	-	\$ 444,340.08	\$ 478,850.14	\$ (34,510.06)	93%
61	Restaurant (>75 Seats)	-	\$ 980,501.76	\$ 890,366.40	\$ 90,135.36	110%
62	Commercial Kitchen (includes full service school kitchens and catering kitchens)	-	\$ 93,482.64	\$ 134,937.82	\$ (41,455.18)	69%
63	Restricted Food Service - Continental	-	\$ 810.00	\$ 1,774.32	\$ (964.32)	46%
64	Restricted Food Service - Regular	-	\$ 1,404.00	\$ 1,642.10	\$ (238.10)	86%
65	Take-Out (2 or Less Food Handlers)	-	\$ 261,740.16	\$ 431,105.76	\$ (169,365.60)	61%
66	Take-Out (3 or More Food Handlers)	-	\$ 335,232.00	\$ 399,884.44	\$ (64,652.44)	84%
67	Snack Bar (non-school/cafeteria)	-	\$ 107,514.00	\$ 151,028.21	\$ (43,514.21)	71%
68	School Cafeteria (public schools exempt)	-	\$ -	\$ -	\$ -	0%
69	Coffee House	-	\$ 96,228.00	\$ 108,685.80	\$ (12,457.80)	89%
70	In-Plant Feeding (2 or Less Foodhandlers)	-	\$ 15,147.00	\$ 24,948.25	\$ (9,801.25)	61%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
71	In-Plant Feeding (3 or More Foodhandlers)	-	\$ 24,617.52	\$ 29,888.27	\$ (5,270.75)	82%
72	Tavern (Beer & Wine Only)	-	\$ 22,243.68	\$ 25,494.20	\$ (3,250.52)	87%
73	Cocktail Lounge	-	\$ 94,063.68	\$ 111,919.12	\$ (17,855.44)	84%
74	Food Storage Facility	-	\$ 7,024.32	\$ 9,287.52	\$ (2,263.20)	76%
75	Satellite Food Facility	-	\$ 5,657.04	\$ 6,671.34	\$ (1,014.30)	85%
76	Detention Facility Kitchen (food safety inspection)	-	\$ -	\$ -	\$ -	0%
77	Commissary for Vending Machines (No Food Prep)	-	\$ 280.80	\$ 343.88	\$ (63.08)	82%
78	Commissary for Mobile Food Prep Unit (2-8 carts and trucks)	New Structure	\$ 12,916.80	\$ 13,418.00	\$ (501.20)	96%
79	Commissary for Mobile Food Prep Unit (9-20 carts and trucks)	New Structure	\$ 1,937.52	\$ 2,503.23	\$ (565.71)	77%
80	Commissary for Mobile Food Prep Unit (20 carts and trucks)	New Structure	\$ 1,937.52	\$ 3,974.85	\$ (2,037.33)	49%
81	Commissary for mobile food facility (carts)	-	\$ 4,212.00	\$ 10,063.50	\$ (5,851.50)	42%
82	Food Distribution Facility / Operation (e.g., homeless)	no fee	\$ -	\$ -	\$ -	0%
83	Skilled Nursing Facility (1-15 beds)	-	\$ -	\$ 1.15	\$ (1.15)	0%
84	Skilled Nursing Facility (16-25 beds)	-	\$ 1,746.36	\$ 2,993.79	\$ (1,247.43)	58%
85	Skilled Nursing Facility (26-50 Beds)	-	\$ 1,728.00	\$ 2,257.46	\$ (529.46)	77%
86	Skilled Nursing Facility (51-75 Beds)	-	\$ 8,864.64	\$ 9,553.12	\$ (688.48)	93%
87	Skilled Nursing Facility (>75 Beds)	-	\$ 21,886.20	\$ 19,874.25	\$ 2,011.95	110%
88	Seasonal Food Facility	-	\$ 4,212.00	\$ 5,648.85	\$ (1,436.85)	75%
89	Food Facility Application Fee (new or change of ownership)	-	\$ 151,247.52	\$ 129,914.36	\$ 21,333.16	116%
90		-	\$ -	\$ -	\$ -	0%
91	Cottage Food:	-	\$ -	\$ -	\$ -	0%
92	Cottage Food program - general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
93	Class A	-	\$ 11,664.00	\$ 26,236.80	\$ (14,572.80)	44%
94	Class B	-	\$ 5,832.00	\$ 21,767.52	\$ (15,935.52)	27%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
95		-	\$ -	\$ -	\$ -	0%
96	RECREATIONAL FACILITIES (Pools and Spas):	-	\$ -	\$ -	\$ -	0%
97	Recreational Facilities - general program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
98	Recreation Fee Exempt Seasonal	-	\$ -	\$ -	\$ -	0%
99	Seasonal Swimming Pool	-	\$ 309,636.00	\$ 489,512.52	\$ (179,876.52)	63%
100	All Year Swimming Pool	-	\$ 158,184.00	\$ 208,533.78	\$ (50,349.78)	76%
101	Seasonal Spa	-	\$ 47,988.00	\$ 74,641.98	\$ (26,653.98)	64%
102	All Year Spa	-	\$ 118,531.00	\$ 255,765.79	\$ (137,234.79)	46%
103	Commercial Spa (First)	-	\$ 2,604.00	\$ 3,940.93	\$ (1,336.93)	66%
104	Each Additional Commercial Spa	-	\$ 3,344.00	\$ 10,696.81	\$ (7,352.81)	31%
105	Recreational Fee Exempt All Year	-	\$ -	\$ -	\$ -	0%
106	Pool Plan Check	-	\$ 4,136.00	\$ 5,023.48	\$ (887.48)	82%
107	Pool Remodel Plan Check	-	\$ 14,840.00	\$ 14,993.44	\$ (153.44)	99%
108	Spa Plan Check	-	\$ 4,136.00	\$ 5,023.48	\$ (887.48)	82%
109	Spa Remodel Plan Check	-	\$ 13,250.00	\$ 13,387.00	\$ (137.00)	99%
110		-	\$ -	\$ -	\$ -	0%
111		-	\$ -	\$ -	\$ -	0%
112	Recreational Facilities program training (annual)	-	\$ -	\$ -	\$ -	0%
113		-	\$ -	\$ -	\$ -	0%
114	Detention Facilities:	-	\$ -	\$ -	\$ -	0%
115	Adult	-	\$ -	\$ -	\$ -	0%
116	Juvenile	-	\$ -	\$ -	\$ -	0%
117	City	-	\$ -	\$ -	\$ -	0%
118	Court Holding	-	\$ -	\$ -	\$ -	0%
119		-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
120	GENERAL SERVICE FEES:	-	\$ -	\$ -	\$ -	0%
121	General program support and administration (annual)	-	\$ -	\$ -	\$ -	0%
122	Plan Check Fee - Food:	-	\$ -	\$ -	\$ -	0%
123	Category 1 (see department list)	New	\$ 6,510.00	\$ 6,565.65	\$ (55.65)	99%
124	Category 2 (see department list)	New	\$ 137,850.00	\$ 136,030.50	\$ 1,819.50	101%
125	Category 3 (see department list)	New	\$ 97,425.00	\$ 91,473.00	\$ 5,952.00	107%
126	Category 4 (see department list)	New	\$ 110,640.00	\$ 105,081.00	\$ 5,559.00	105%
127	Category 5 (see department list)	New	\$ 16,200.00	\$ 12,495.00	\$ 3,705.00	130%
128	Hood Installation Supplemental Fee (in addition to Plan Check fee)	New	\$ 6.48	\$ 5.78	\$ 0.70	112%
129		-	\$ -	\$ -	\$ -	0%
130	Food Safety Class (annual) [cost for the entire program; unit costs to be calculated separately, based on participant counts]	-	\$ -	\$ -	\$ -	0%
131	Food Safety Class [no time estimates here]	-	\$ 33,955.20	\$ 24,511.20	\$ 9,444.00	139%
132	Food Safety Class Retake (test) [no time estimates here]	-	\$ 302.40	\$ 249.76	\$ 52.64	121%
133	Special Service Fee - Per Hour (category for additional hourly rates charged)	-	\$ 162.00	\$ -	\$ 162.00	0%
134	Minor Plan Review (Recreation)	-	\$ 572.40	\$ 514.13	\$ 58.27	111%
135	Minor Plan Review (Food)	-	\$ -	\$ -	\$ -	0%
136	Plan Check, Expedited - food [no cost analysis]	-	\$ -	\$ -	\$ -	0%
137	Plan Check, Expedited Service - pools [no cost analysis]	-	\$ -	\$ -	\$ -	0%
138		-	\$ -	\$ -	\$ -	0%
139		-	\$ -	\$ -	\$ -	0%
140		-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
141	MW, SW, and BA Programs:	-	\$ -	\$ -	\$ -	0%
142	General Support and Administration (Overhead) to Medical Waste, Solid Waste, and Tattoo - annual	-	\$ -	\$ -	\$ -	0%
143	Medical Waste:	-	\$ -	\$ -	\$ -	0%
144	General Support and Administration [new category] (OH to all MW categories) - annual	-	\$ -	\$ -	\$ -	0%
145	Medical Waste Small Quantity Generator (On-site treatment)	-	\$ 2,168.00	\$ 4,365.04	\$ (2,197.04)	50%
146	Medical Waste Small Quantity Generator (NO on-site treatment)	-	\$ 22,440.00	\$ 63,886.00	\$ (41,446.00)	35%
147	Medical Waste Large Quantity Generator - Less than 100 licensed beds (NO on-site treatment)	-	\$ 69,316.00	\$ 87,108.54	\$ (17,792.54)	80%
148	Medical Waste Large Quantity Generator - 100-200 licensed beds (NO on-site treatment)	-	\$ 11,320.00	\$ 12,224.90	\$ (904.90)	93%
149	Medical Waste Large Quantity Generator - Over 200 licensed beds (NO on-site treatment)	-	\$ 7,104.00	\$ 5,239.40	\$ 1,864.60	136%
150	Medical Waste Large Quantity Generator - Less than 100 licensed beds (On-site treatment)	-	\$ 10,450.00	\$ 16,272.80	\$ (5,822.80)	64%
151	Medical Waste Large Quantity Generator - 100-200 licensed beds (On-site treatment)	-	\$ 1,370.00	\$ 1,729.68	\$ (359.68)	79%
152	Medical Waste Large Quantity Generator - Over 200 licensed beds (On-site treatment)	-	\$ 2,014.00	\$ 1,832.08	\$ 181.92	110%
153	Medical Waste Transfer Station	-	\$ 9.72	\$ -	\$ 9.72	0%
154	Medical Waste Common Storage Facility	-	\$ 5,940.00	\$ 8,565.12	\$ (2,625.12)	69%
155	Medical Waste Limited Quantity Hauling Exemption	-	\$ 24,480.00	\$ 21,101.76	\$ 3,378.24	116%
156		-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
157	Body Art / Tattoo:	-	\$ -	\$ -	\$ -	0%
158	General Support and Administration [new category] (OH to all BA categories) - annual	-	\$ -	\$ -	\$ -	0%
159	Body Art Practitioner	-	\$ 18,875.00	\$ 41,343.80	\$ (22,468.80)	46%
160	Body Art Establishment	-	\$ 12,600.00	\$ 45,791.20	\$ (33,191.20)	28%
161	Mechanical Stud and Clasp Ear Piercing Facility (State Law sets maximum at \$45)	-	\$ 45.00	\$ 62.92	\$ (17.92)	72%
162	Body Art Mobile Facility	New	\$ -	\$ 817.70	\$ (817.70)	0%
163		-	\$ -	\$ -	\$ -	0%
164	Body Art Temporary Event Booth	-	\$ -	\$ 12,805.00	\$ (12,805.00)	0%
165	Body Art Temporary Event Sponsor	New	\$ -	\$ 427.63	\$ (427.63)	0%
166	Plan Review: Body Art Facility - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	New	\$ -	\$ 2,204.48	\$ (2,204.48)	0%
167	Plan Review: Remodel of Body Art Facility - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	New	\$ -	\$ 2,204.48	\$ (2,204.48)	0%
168	Body Art Practitioner Replacement Card	New	\$ -	\$ 63.36	\$ (63.36)	0%
169	Inspection / Reinspection / Consultation Service Fee - Per Hour at Staff Hourly Rates	New	\$ 162.00	\$ 224.64	\$ (62.64)	72%
170		-	\$ -	\$ -	\$ -	0%
171	0	-	\$ -	\$ -	\$ -	0%
172	0	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
173	Solid Waste:	-	\$ -	\$ -	\$ -	0%
174	General Support and Administration [new category] (OH to all SW categories) - annual	-	\$ -	\$ -	\$ -	0%
175	Solid Waste Application Review - Per hour or portion thereof @ Department hourly service rate(s)	-	\$ 162.00	\$ 294.09	\$ (132.09)	55%
176	Solid Waste Collection Vehicle Application Fee (collection and sewage transport vehicles) - per unit	New	\$ 17.00	\$ 170.89	\$ (153.89)	10%
177	Solid Waste Collection Vehicle - annual per unit	annual	\$ 10,115.00	\$ 68,139.40	\$ (58,024.40)	15%
178	Solid Waste Sewage Transport Vehicle - annual per unit	annual	\$ 9,996.00	\$ 23,442.32	\$ (13,446.32)	43%
179	0	-	\$ -	\$ -	\$ -	0%
180	Altamont Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
181	Vasco Road Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
182	Tricities Facility [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
183	Davis Transfer Station - [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
184	Pleasanton Transfer Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
185	deposit refund (hourly)	hourly	\$ 16,200.00	\$ 28,778.00	\$ (12,578.00)	56%
186	Inspections of Landspreading Facilities (hourly)	hourly	\$ 324.00	\$ 575.56	\$ (251.56)	56%
187	ACI Transfer Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
188	Solid Waste Direct Transfer Operation - ACI-sealed container [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
189	Solid Waste Debris Fill Operation (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	-	\$ 1,920.00	\$ 32,450.60	\$ (30,530.60)	6%
190	Chipping and Grinding Operation - small volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	\$ 8,144.00	\$ 46,878.56	\$ (38,734.56)	17%
191	Chipping and Grinding Operation - medium volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	\$ -	\$ -	\$ -	0%
192	Chipping and Grinding Operation - large volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	Flat; New Str	\$ -	\$ -	\$ -	0%
193	0	-	\$ -	\$ -	\$ -	0%
194	Construction, Demolition, and Inert Materials Transfer / Processing - Small volume (per YEAR)	new	\$ 10,684.00	\$ 15,940.49	\$ (5,256.49)	67%
195	Construction, Demolition, and Inert Materials Transfer / Processing - medium volume (per YEAR)	-	\$ 21,368.00	\$ 51,223.98	\$ (29,855.98)	42%
196	Construction, Demolition, and Inert Materials Transfer / Processing - Large volume (per YEAR)	new	\$ 10,684.00	\$ 31,508.64	\$ (20,824.64)	34%
197	Compostable Material Handling Small volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	-	\$ 6,108.00	\$ 43,073.13	\$ (36,965.13)	14%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
198	Compostable Material Handling Medium volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	new	\$ 2,036.00	\$ 18,386.59	\$ (16,350.59)	11%
199	Compostable Material Handling Large volume (per YEAR) - Actual time/cost @ staff hourly rates to be charged; calculated cost is the potential deposit and a possible future flat rate.	new	\$ 2,036.00	\$ 20,113.26	\$ (18,077.26)	10%
200	Fremont Transfer and Recycling Station [based upon tipping fees - no cost calculations in the study]	Tipping Fee	\$ -	\$ -	\$ -	0%
201	0	-	\$ -	\$ -	\$ -	0%
202	Inert Debris Type A operation - a subset of construction debris which can be ground up for road base (concrete, ceramic tile, asphalt)	-	\$ 4,072.00	\$ 38,499.84	\$ (34,427.84)	11%
203	Livermore Sanitation [based upon tipping fees - no cost calculations in the study] Former landfill, and now a transfer station.	Tipping Fee	\$ -	\$ -	\$ -	0%
204	Solid Waste Closed Landfills	new	\$ -	\$ 140,794.06	\$ (140,794.06)	0%
205	0	-	\$ -	\$ -	\$ -	0%
206	Tipping Fees:	-	\$ -	\$ -	\$ -	0%
207	[Note: Tipping fee levels not evaluated in this study.]	-	\$ -	\$ -	\$ -	0%
208	0	-	\$ -	\$ -	\$ -	0%
209	Other Solid Waste:	-	\$ -	\$ -	\$ -	0%
210	All Other Direct Solid Waste Activities (Annual)	-	\$ -	\$ -	\$ -	0%
211	0	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
212	FULL COST RECOVERY HOURLY RATES FOR STAFF:	-	\$ -	\$ -	\$ -	0%
213	Specialist Clerk (per hour)	-	\$ -	\$ -	\$ -	0%
214	Registered Environmental Health Specialist (per hour)	-	\$ -	\$ -	\$ -	0%
215	Senior Registered Environmental Health Specialist (per hour)	-	\$ -	\$ -	\$ -	0%
216	Supervising Environmental Health Specialist (per hour)	-	\$ -	\$ -	\$ -	0%
217	Chief, Environmental Health (per hour)	-	\$ -	\$ -	\$ -	0%
218	Standard Registered Environmental Health Specialist (blended) Rate (per hour)	-	\$ -	\$ -	\$ -	0%
219	Standard Re-Check or Re-Inspection Rate for Non-Compliance or Extraordinary Circumstance (per hour) - At the Discretion of the Director or Deputy Director	-	\$ -	\$ -	\$ -	0%
220	Service in Excess of Standards (actual time at staff hourly rates - at the discretion of the Director or Chief)	-	\$ -	\$ -	\$ -	0%
221	0	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: OPERATIONS

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
222	NON-FEE ACTIVITIES:	-	\$ -	\$ -	\$ -	0%
223	Public Information - General / Non-Recoverable (annual)	-	\$ -	\$ -	\$ -	0%
224	Restaurant Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
225	Public Pools Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
226	Solid Waste Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
227	Septic Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
228	Water Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
229	Support to Other County Departments and Programs (annual)	-	\$ -	\$ -	\$ -	0%
230	Food Borne Illness Response (annual)	-	\$ -	\$ -	\$ -	0%
231	Food Borne Illness Response - Confirmed (annual)	-	\$ -	\$ -	\$ -	0%
232	Food Product Recalls (annual)	-	\$ -	\$ -	\$ -	0%
233	Housing (annual)	-	\$ -	\$ -	\$ -	0%
234	Land Use Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
235	Illegal Water System / Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
236	0	-	\$ -	\$ -	\$ -	0%
237	0	-	\$ -	\$ -	\$ -	0%
238	Other Non-Fee Activities (annual)	-	\$ -	\$ -	\$ -	0%
END OF FEE LIST						
TOTALS:			\$ 7,076,204	\$ 9,056,846	\$ (1,980,643)	78%
			Revenue Totals			



APPENDIX 2:

COST RESULTS FOR HAZARDOUS MATERIALS

The follow pages contain a summary of the results from the analysis of fee services in the Hazardous Materials (CUPA) Division.

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
1	Hazardous Waste Generator:	-	-	\$ -	\$ -	\$ -	0%
2	General Support and Administration [new category] (OH to all HWG categories) - annual	-	-	\$ -	\$ -	\$ -	0%
3	Self-Employed Generator	-	48.00	\$ 309.00	\$ 452.96	\$ (143.96)	68%
4	Generator 1-4 Employees	-	485.00	\$ 323.00	\$ 542.82	\$ (219.82)	60%
5	Generator 5-9 Employees	-	59.00	\$ 357.00	\$ 640.27	\$ (283.27)	56%
6	Generator 10-19 Employees	-	31.00	\$ 713.00	\$ 895.09	\$ (182.09)	80%
7	Generator 20-49 Employees	-	10.00	\$ 1,069.00	\$ 1,037.28	\$ 31.72	103%
8	Generator 50-99 Employees	-	7.00	\$ 1,427.00	\$ 1,315.94	\$ 111.06	108%
9	Generator 100-499 Employees	-	1.00	\$ 2,139.00	\$ 1,678.98	\$ 460.02	127%
10	Generator over 499 Employees	-	-	\$ 3,210.00	\$ 2,024.73	\$ 1,185.27	159%
11	Silver-only Hazardous Waste Generator	-	-	\$ -	\$ 347.97	\$ (347.97)	0%
12	RCRA - LQG - HW Generator:	-	-	\$ -	\$ -	\$ -	0%
13	Self-Employed	-	-	\$ 290.00	\$ 814.12	\$ (524.12)	36%
14	1-4 Employees	-	3.00	\$ 306.00	\$ 865.17	\$ (559.17)	35%
15	5-9 Employees	-	3.00	\$ 336.00	\$ 981.20	\$ (645.20)	34%
16	10-19 Employees	-	2.00	\$ 674.00	\$ 1,315.34	\$ (641.34)	51%
17	20-49 Employees	-	-	\$ 1,007.00	\$ 1,626.28	\$ (619.28)	62%
18	50-99 Employees	-	1.00	\$ 1,347.00	\$ 2,285.29	\$ (938.29)	59%
19	100-499 Employees	-	1.00	\$ 2,018.00	\$ 2,944.30	\$ (926.30)	69%
20	over 499 Employees	-	1.00	\$ 3,030.00	\$ 3,626.51	\$ (596.51)	84%
21	-	-	-	\$ -	\$ -	\$ -	0%
22	LQG - HW Generator:	-	-	\$ -	\$ -	\$ -	0%
23	Self-Employed	-	-	\$ 309.00	\$ 814.12	\$ (505.12)	38%
24	1-4 Employees	-	20.00	\$ 323.00	\$ 883.74	\$ (560.74)	37%
25	5-9 Employees	-	15.00	\$ 357.00	\$ 981.20	\$ (624.20)	36%
26	10-19 Employees	-	10.00	\$ 713.00	\$ 1,315.34	\$ (602.34)	54%
27	20-49 Employees	-	2.00	\$ 1,069.00	\$ 1,626.28	\$ (557.28)	66%
28	50-99 Employees	-	1.00	\$ 1,427.00	\$ 2,285.29	\$ (858.29)	62%
29	100-499 Employees	-	1.00	\$ 2,139.00	\$ 2,944.30	\$ (805.30)	73%
30	over 499 Employees	-	-	\$ 3,210.00	\$ 3,626.51	\$ (416.51)	89%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
31	-	-	-	\$ -	\$ -	\$ -	0%
32	RECYCLER:	-	-	\$ -	\$ -	\$ -	0%
33	General Support and Administration [new category] (OH to all Recycler categories) - annual	-	1.00	\$ -	\$ -	\$ -	0%
34	Recycler-Waste Generating:	-	-	\$ -	\$ -	\$ -	0%
35	Onsite Recycler - Waste Generator	-	-	\$ 290.00	\$ 402.33	\$ (112.33)	72%
36	1-4 Employees	-	-	\$ 306.00	\$ 438.64	\$ (132.64)	70%
37	5-9 Employees	-	-	\$ 336.00	\$ 474.95	\$ (138.95)	71%
38	10-19 Employees	-	-	\$ 674.00	\$ 510.05	\$ 163.95	132%
39	20-49 Employees	-	1.00	\$ 1,007.00	\$ 546.36	\$ 460.64	184%
40	50-99 Employees	-	-	\$ 1,347.00	\$ 582.67	\$ 764.33	231%
41	100-499 Employees	-	-	\$ 2,018.00	\$ 618.98	\$ 1,399.02	326%
42	over 499 Employees	-	-	\$ 3,030.00	\$ 655.29	\$ 2,374.71	462%
43	-	-	-	\$ -	\$ -	\$ -	0%
44	Recycler-Non-Waste Generating:	-	-	\$ -	\$ -	\$ -	0%
45	Onsite Recycler - Non-Waste Generator	-	-	\$ 290.00	\$ 402.33	\$ (112.33)	72%
46	1-4 Employees	-	-	\$ 306.00	\$ 438.64	\$ (132.64)	70%
47	5-9 Employees	-	-	\$ 336.00	\$ 474.95	\$ (138.95)	71%
48	10-19 Employees	-	-	\$ 674.00	\$ 510.05	\$ 163.95	132%
49	20-49 Employees	-	-	\$ 1,007.00	\$ 546.36	\$ 460.64	184%
50	50-99 Employees	-	-	\$ 1,347.00	\$ 582.67	\$ 764.33	231%
51	100-499 Employees	-	-	\$ 2,018.00	\$ 618.98	\$ 1,399.02	326%
52	over 499 Employees	-	-	\$ 3,030.00	\$ 655.29	\$ 2,374.71	462%
53	-	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
54	Onsite Treatment of Tiered Permit Program:	-	-	\$ -	\$ -	\$ -	0%
55	General Support and Administration [new category] (OH to all Onsite Treatment of Tiered Permit categories) - annual	-	-	\$ -	\$ -	\$ -	0%
56	Permit by Rule	-	2.00	\$ 1,587.00	\$ 832.81	\$ 754.19	191%
57	Conditionally Authorized	-	2.00	\$ 1,587.00	\$ 824.74	\$ 762.26	192%
58	Conditionally Exempt (Specific Waste)	-	2.00	\$ 63.00	\$ 574.60	\$ (511.60)	11%
59	Conditionally Exempt (Small Quantity Treatment)	-	2.00	\$ 63.00	\$ 566.53	\$ (503.53)	11%
60	Conditionally Exempt (Commercial Laundry)	-	-	\$ 63.00	\$ 558.46	\$ (495.46)	11%
61	Conditionally Exempt (Limited)	-	-	\$ 63.00	\$ 550.40	\$ (487.40)	11%
62	-	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
63	Underground Storage Tank (existing tanks) - Annual Inspection Fee:	-	-	\$ -	\$ -	\$ -	0%
64	General Support and Administration [new category] (OH to all UST categories) - annual	-	-	\$ -	\$ -	\$ -	0%
65	1 container	-	15.00	\$ 479.00	\$ 2,145.97	\$ (1,666.97)	22%
66	2 container	-	24.00	\$ 712.00	\$ 2,427.53	\$ (1,715.53)	29%
67	3 container	-	48.00	\$ 945.00	\$ 2,551.02	\$ (1,606.02)	37%
68	4 container	-	18.00	\$ 1,186.00	\$ 2,891.85	\$ (1,705.85)	41%
69	5 container	-	-	\$ 1,374.00	\$ 3,015.33	\$ (1,641.33)	46%
70	6 container	-	1.00	\$ 1,635.00	\$ 3,390.74	\$ (1,755.74)	48%
71	7 container	-	1.00	\$ 1,850.00	\$ 3,514.23	\$ (1,664.23)	53%
72	8 container	-	2.00	\$ 2,061.00	\$ 3,637.72	\$ (1,576.72)	57%
73	9 container	-	1.00	\$ 2,273.00	\$ 3,761.21	\$ (1,488.21)	60%
74	10 container	-	-	\$ 2,491.00	\$ 3,884.70	\$ (1,393.70)	64%
75	over 10 containers (10 container fee + this fee for each additional tank)	-	-	\$ 196.00	\$ 123.49	\$ 72.51	159%
76	VPH (2004) Enhanced Monitoring / Inspection (in addition to base tank fee)	-	5.00	\$ -	\$ 740.93	\$ (740.93)	0%
77	-	-	-	\$ -	\$ -	\$ -	0%
78	UST Installation, Modification, or Removal:	-	-	\$ -	\$ -	\$ -	0%
79	New Underground Storage Tank Installation - First Tank	-	3.00	\$ 631.00	\$ 8,767.71	\$ (8,136.71)	7%
80	New Underground Storage Tank Installation - Each Additional Tank	-	1.00	\$ 631.00	\$ 839.72	\$ (208.72)	75%
81	Plan Check - Major UST Modification	-	-	\$ 289.00	\$ 2,741.45	\$ (2,452.45)	11%
82	Plan Check - Minor UST Modification	-	27.00	\$ 719.00	\$ 1,323.80	\$ (604.80)	54%
83	-	-	-	\$ -	\$ -	\$ -	0%
84	-	-	-	\$ -	\$ -	\$ -	0%
85	Underground Storage Tank System Closure	-	5.00	\$ 947.00	\$ 3,161.31	\$ (2,214.31)	30%
86	-	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
87	State Certified Unified Program Agency (CUPA) Fee:	-	-	\$ -	\$ -	\$ -	0%
88	General Fee per regulated business under CUPA [state passthrough fees; no cost calcs]	-	-	\$ 47.00	\$ -	\$ 47.00	0%
89	County CUPA oversight Administrative Fee [state passthrough fees; no cost calcs]	-	-	\$ 23.00	\$ -	\$ 23.00	0%
90	Discontinued: CERs fee [state passthrough fees; no cost calcs]	-	-	\$ 25.00	\$ -	\$ 25.00	0%
91	Above Ground Tank, Spill Prevention Control and Countermeasure Program:	-	-	\$ -	\$ -	\$ -	0%
92	APST EXEMPT FARMS, NURSERY, LOGGING, CONST	-	-	\$ -	\$ 523.36	\$ (523.36)	0%
93	APST SPCC 1,320 GALLONS-5,000 GALLONS	-	63.00	\$ -	\$ 840.57	\$ (840.57)	0%
94	APST SPCC 5,000 GALLONS-10,000 GALLONS	-	12.00	\$ -	\$ 890.10	\$ (890.10)	0%
95	APST SPCC GREATER THAN 10,000 GALLONS	-	26.00	\$ -	\$ 1,683.04	\$ (1,683.04)	0%
96	General Support and Administration (OH to all AGST categories) - annual	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
97	Hazardous Material Business Plan Program:	-	-	\$ -	\$ -	\$ -	0%
98	General Support and Administration [new category] (OH to all HMBP categories) - annual	-	-	\$ -	\$ -	\$ -	0%
99	HMBP 1 Chemical [further description pending]	-	-	\$ -	\$ 506.43	\$ (506.43)	0%
100	HMBP 1-5 TYPES HM, CATEGORY 1	-	530.00	\$ 215.00	\$ 762.48	\$ (547.48)	28%
101	HMBP 1-5 TYPES HM, CATEGORY 2	-	68.00	\$ 311.00	\$ 793.64	\$ (482.64)	39%
102	HMBP 1-5 TYPES HM, CATEGORY 3	-	34.00	\$ 908.00	\$ 822.62	\$ 85.38	110%
103	HMBP 1-5 TYPES HM, CATEGORY 4	-	63.00	\$ 966.00	\$ 899.72	\$ 66.28	107%
104	HMBP 1-5 TYPES HM, CATEGORY 5	-	19.00	\$ 1,372.00	\$ 946.20	\$ 425.80	145%
105	HMBP 1-5 TYPES HM, CATEGORY 6	-	3.00	\$ 1,969.00	\$ 997.60	\$ 971.40	197%
106	HMBP 1-5 TYPES HM, CATEGORY 7	-	1.00	\$ 2,446.00	\$ 1,055.01	\$ 1,390.99	232%
107	HMBP 1-5 TYPES HM, CATEGORY 8	-	3.00	\$ 3,048.00	\$ 1,118.43	\$ 1,929.57	273%
108	-	-	-	\$ -	\$ -	\$ -	0%
109	HMBP 6-10 TYPES HM, CATEGORY 1	-	76.00	\$ 275.00	\$ 1,032.27	\$ (757.27)	27%
110	HMBP 6-10 TYPES HM, CATEGORY 2	-	23.00	\$ 489.00	\$ 1,067.26	\$ (578.26)	46%
111	HMBP 6-10 TYPES HM, CATEGORY 3	-	17.00	\$ 1,252.00	\$ 1,108.27	\$ 143.73	113%
112	HMBP 6-10 TYPES HM, CATEGORY 4	-	13.00	\$ 1,163.00	\$ 1,148.74	\$ 14.26	101%
113	HMBP 6-10 TYPES HM, CATEGORY 5	-	8.00	\$ 3,048.00	\$ 1,195.21	\$ 1,852.79	255%
114	HMBP 6-10 TYPES HM, CATEGORY 6	-	2.00	\$ 9,006.00	\$ 1,241.14	\$ 7,764.86	726%
115	HMBP 6-10 TYPES HM, CATEGORY 7	-	-	\$ 11,989.00	\$ 1,293.08	\$ 10,695.92	927%
116	HMBP 6-10 TYPES HM, CATEGORY 8	-	4.00	\$ 14,375.00	\$ 1,344.48	\$ 13,030.52	1069%
117	-	-	-	\$ -	\$ -	\$ -	0%
118	HMBP 11-20 TYPES HM, CATEGORY 1	-	11.00	\$ 370.00	\$ 1,259.93	\$ (889.93)	29%
119	HMBP 11-20 TYPES HM, CATEGORY 2	-	15.00	\$ 966.00	\$ 1,297.66	\$ (331.66)	74%
120	HMBP 11-20 TYPES HM, CATEGORY 3	-	20.00	\$ 1,492.00	\$ 1,341.40	\$ 150.60	111%
121	HMBP 11-20 TYPES HM, CATEGORY 4	-	1.00	\$ 1,373.00	\$ 1,384.60	\$ (11.60)	99%
122	HMBP 11-20 TYPES HM, CATEGORY 5	-	10.00	\$ 5,668.00	\$ 1,433.81	\$ 4,234.19	395%
123	HMBP 11-20 TYPES HM, CATEGORY 6	-	5.00	\$ 9,006.00	\$ 1,482.47	\$ 7,523.53	607%
124	HMBP 11-20 TYPES HM, CATEGORY 7	-	3.00	\$ 12,048.00	\$ 1,537.15	\$ 10,510.85	784%
125	HMBP 11-20 TYPES HM, CATEGORY 8	-	1.00	\$ 18,013.00	\$ 1,591.28	\$ 16,421.72	1132%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
126	-	-	-	\$ -	\$ -	\$ -	0%
127	HMBP 21-100 TYPES HM, CATEGORY 1	-	-	\$ 538.00	\$ 2,237.24	\$ (1,699.24)	24%
128	HMBP 21-100 TYPES HM, CATEGORY 2	-	2.00	\$ 2,446.00	\$ 2,339.50	\$ 106.50	105%
129	HMBP 21-100 TYPES HM, CATEGORY 3	-	3.00	\$ 4,832.00	\$ 2,459.79	\$ 2,372.21	196%
130	HMBP 21-100 TYPES HM, CATEGORY 4	-	-	\$ 5,429.00	\$ 2,544.00	\$ 2,885.00	213%
131	HMBP 21-100 TYPES HM, CATEGORY 5	-	7.00	\$ 7,217.00	\$ 2,646.25	\$ 4,570.75	273%
132	HMBP 21-100 TYPES HM, CATEGORY 6	-	9.00	\$ 10,199.00	\$ 2,748.51	\$ 7,450.49	371%
133	HMBP 21-100 TYPES HM, CATEGORY 7	-	4.00	\$ 13,240.00	\$ 2,910.91	\$ 10,329.09	455%
134	HMBP 21-100 TYPES HM, CATEGORY 8	-	8.00	\$ 17,893.00	\$ 3,013.16	\$ 14,879.84	594%
135	-	-	-	\$ -	\$ -	\$ -	0%
136	HMBP>100 types, category 1	-	-	\$ 1,311.00	\$ 2,598.13	\$ (1,287.13)	50%
137	HMBP>100 types, category 2	-	-	\$ 5,976.00	\$ 2,700.39	\$ 3,275.61	221%
138	HMBP>100 types, category 3	-	-	\$ 9,066.00	\$ 2,802.64	\$ 6,263.36	323%
139	HMBP>100 types, category 4	-	-	\$ 9,066.00	\$ 2,904.89	\$ 6,161.11	312%
140	HMBP>100 types, category 5	-	-	\$ 9,662.00	\$ 3,007.15	\$ 6,654.85	321%
141	HMBP>100 types, category 6	-	-	\$ 10,856.00	\$ 3,109.40	\$ 7,746.60	349%
142	HMBP>100 types, category 7	-	-	\$ 11,451.00	\$ 3,211.65	\$ 8,239.35	357%
143	HMBP>100 types, category 8	-	-	\$ 13,240.00	\$ 3,313.90	\$ 9,926.10	400%
144	HMBP>100 types, category 9	-	-	\$ 17,893.00	\$ 3,416.16	\$ 14,476.84	524%
145	HMBP>100 types, category 10	-	-	\$ 22,666.00	\$ 3,518.41	\$ 19,147.59	644%
146	HMBP>100 types, category 11	-	-	\$ 27,436.00	\$ 3,620.66	\$ 23,815.34	758%
147	HMBP>100 types, category 12	-	-	\$ 32,209.00	\$ 3,722.91	\$ 28,486.09	865%
148	-	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
149	California Accidental Release Prevention (Cal ARP) Program/Risk Management Prevention (RMP) Program:	-	-	\$ -	\$ -	\$ -	0%
150	General Support and Administration [new category] (OH to all CalARP categories) - annual	-	-	\$ -	\$ -	\$ -	0%
151	Registration/Filing of Risk Management Plan	-	8.00	\$ 1,556.00	\$ 6,940.06	\$ (5,384.06)	22%
152	CalARP "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	1.00	\$ 162.00	\$ -	\$ 162.00	0%
153	Outside Consultant Review [pass-through cost - no cost calc in this study]	-	-	\$ -	\$ -	\$ -	0%
154	Department Review of Consultant Report/Documents [currently 15% of Consultant Cost]	-	-	\$ -	\$ 3,493.10	\$ (3,493.10)	0%
155	CalARP Program Hourly Rate [TEST]	-	-	\$ -	\$ -	\$ -	0%
156	-	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
157	General Service Fees:	-	-	\$ -	\$ -	\$ -	0%
158	Technical review of Environmental Clean-up Efforts ("Deposit Refund") - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	1.00	\$ 10,980.36	\$ 13,495.40	\$ (2,515.04)	81%
159	Meth Lab "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	1.00	\$ 13,549.68	\$ 17,009.01	\$ (3,459.33)	80%
160	Facility Closure "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	1.00	\$ 16,873.92	\$ 20,991.93	\$ (4,118.01)	80%
161	MISCELLANEOUS FEES (No Cost Calculations):	-	-	\$ -	\$ -	\$ -	0%
162	Document Copy / File Search [CPRA Issues]	-	-	\$ -	\$ -	\$ -	0%
163	NSF Checks	-	-	\$ -	\$ -	\$ -	0%
164	Late Payment Penalty (payment after 30 days of invoice or after December 31, whichever is applicable)	-	-	\$ -	\$ -	\$ -	0%
165	Change of Owner (Initial Owner Requirement) - Notification Failure Penalty	-	-	\$ -	\$ -	\$ -	0%
166	Change of Owner (New Owner Requirements) - Failure to Obtain Permit Penalty	-	-	\$ -	\$ -	\$ -	0%
167	Expediting Fee [no cost calculations]	-	-	\$ -	\$ -	\$ -	0%
168	-	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
169	FULL COST RECOVERY HOURLY RATES FOR STAFF:	-	-	\$ -	\$ -	\$ -	0%
170	Supervising Hazardous Materials Specialist (per hour)	-	-	\$ 162.00	\$ 210.95	\$ (48.95)	77%
171	Senior Hazardous Materials Specialist (per hour)	-	-	\$ 162.00	\$ 170.37	\$ (8.37)	95%
172	Hazardous Materials Specialist (per hour)	-	-	\$ 162.00	\$ 141.94	\$ 20.06	114%
173	Hazardous Materials Technician (per hour)	-	-	\$ 162.00	\$ 121.47	\$ 40.53	133%
174	Specialist Clerk 1 (per hour)	-	-	\$ 162.00	\$ 83.64	\$ 78.36	194%
175	Standard Hazardous Materials Specialist (blended) Rate (per hour)	-	-	\$ 162.00	\$ 174.38	\$ (12.38)	93%
176	-	-	-	\$ -	\$ -	\$ -	0%
177	Standard Re-Check or Re-Inspection Rate for Non-Compliance or Extraordinary Circumstance (per hour) At the Discretion of the Director or Deputy Director	-	-	\$ 162.00	\$ 164.66	\$ (2.66)	98%
178	Service in Excess of Standards (actual time at staff hourly rates - at the discretion of the Director or Chief)	-	-	\$ -	\$ -	\$ -	0%
179	-	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
180	SUPPORT TO OTHER DIVISIONS AND PROGRAMS:	-	-	\$ -	\$ -	\$ -	0%
181	Support to Vector Control (annual)	-	-	\$ -	\$ -	\$ -	0%
182	Support to Animal Control (annual)	-	-	\$ -	\$ -	\$ -	0%
183	Support to EH Operations (annual)	-	-	\$ -	\$ -	\$ -	0%
184	Support to EH Operations/REHS training (annual)	-	-	\$ -	\$ -	\$ -	0%
185	Support to Public Health Programs (annual)	-	-	\$ -	\$ -	\$ -	0%
186	Support to Clean Water Program (annual)	-	-	\$ -	\$ 387,954.96	\$ (387,954.96)	0%
187	Support to Grants (LOP, Waste Tire) (annual)	-	-	\$ -	\$ 477,523.70	\$ (477,523.70)	0%
188	Staff Training-county mandated (annual)	-	-	\$ -	\$ -	\$ -	0%
189	Staff Training-self improvement (annual)	-	-	\$ -	\$ -	\$ -	0%
190	Staff Training-program mandated (annual)	-	-	\$ -	\$ -	\$ -	0%
191	Support to Other County Departments and Programs (annual)	-	-	\$ -	\$ -	\$ -	0%
192	-	-	-	\$ -	\$ -	\$ -	0%
193	-	-	-	\$ -	\$ -	\$ -	0%
194	-	-	-	\$ -	\$ -	\$ -	0%
195	-	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information				Full Cost Results (Unit)			
Fee #	Fee Title	Type / Description	Annual Revenue Activity Level	Current Fee / Deposit	Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
196	NON-FEE ACTIVITIES:	-	-	\$ -	\$ -	\$ -	0%
197	Public Information - General / Non-Recoverable (annual)	-	-	\$ -	\$ 79,257.55	\$ (79,257.55)	0%
198	Septic Public Information - Pre-Project Support (annual)	-	-	\$ -	\$ -	\$ -	0%
199	Water Public Information - Pre-Project Support (annual)	-	-	\$ -	\$ -	\$ -	0%
200	Solid Waste Public Information - Pre-Project Support (annual)	-	-	\$ -	\$ -	\$ -	0%
201	Public Complaint Responses (annual)	-	-	\$ -	\$ -	\$ -	0%
202	Other Enforcement Activities (annual)	-	-	\$ -	\$ -	\$ -	0%
203	Haz Mat Spills and Releases Inquiry - non-responsible party identified (annual)	-	-	\$ -	\$ -	\$ -	0%
204	Illegal Dumping / Disposal Sites / Solid Waste Code Enforcement (annual)	-	-	\$ -	\$ -	\$ -	0%
205	On-call (annual)	-	-	\$ -	\$ -	\$ -	0%
206	Lead Program (annual)	-	-	\$ -	\$ -	\$ -	0%
207	Housing (annual)	-	-	\$ -	\$ -	\$ -	0%
208	Illegal Sewage Discharge/ Liquid Waste Code Enforcement (SSO) (annual)	-	-	\$ -	\$ -	\$ -	0%
209	Illegal Water System / Code Enforcement (annual)	-	-	\$ -	\$ -	\$ -	0%
210	Land Use Code Enforcement (annual)	-	-	\$ -	\$ -	\$ -	0%
211	Other Non-Fee Activities (annual)	-	-	\$ -	\$ -	\$ -	0%
	END OF FEE LIST						

TOTALS:

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
1	Hazardous Waste Generator:	-	\$ -	\$ -	\$ -	0%
2	General Support and Administration [new category] (OH to all HWG categories) - annual	-	\$ -	\$ -	\$ -	0%
3	Self-Employed Generator	-	\$ 14,832.00	\$ 21,742.08	\$ (6,910.08)	68%
4	Generator 1-4 Employees	-	\$ 156,655.00	\$ 263,267.70	\$ (106,612.70)	60%
5	Generator 5-9 Employees	-	\$ 21,063.00	\$ 37,775.93	\$ (16,712.93)	56%
6	Generator 10-19 Employees	-	\$ 22,103.00	\$ 27,747.79	\$ (5,644.79)	80%
7	Generator 20-49 Employees	-	\$ 10,690.00	\$ 10,372.80	\$ 317.20	103%
8	Generator 50-99 Employees	-	\$ 9,989.00	\$ 9,211.58	\$ 777.42	108%
9	Generator 100-499 Employees	-	\$ 2,139.00	\$ 1,678.98	\$ 460.02	127%
10	Generator over 499 Employees	-	\$ -	\$ 20.25	\$ (20.25)	0%
11	Silver-only Hazardous Waste Generator	-	\$ -	\$ 3.48	\$ (3.48)	0%
12	RCRA - LQG - HW Generator:	-	\$ -	\$ -	\$ -	0%
13	Self-Employed	-	\$ -	\$ 8.14	\$ (8.14)	0%
14	1-4 Employees	-	\$ 918.00	\$ 2,595.51	\$ (1,677.51)	35%
15	5-9 Employees	-	\$ 1,008.00	\$ 2,943.60	\$ (1,935.60)	34%
16	10-19 Employees	-	\$ 1,348.00	\$ 2,630.68	\$ (1,282.68)	51%
17	20-49 Employees	-	\$ -	\$ 16.26	\$ (16.26)	0%
18	50-99 Employees	-	\$ 1,347.00	\$ 2,285.29	\$ (938.29)	59%
19	100-499 Employees	-	\$ 2,018.00	\$ 2,944.30	\$ (926.30)	69%
20	over 499 Employees	-	\$ 3,030.00	\$ 3,626.51	\$ (596.51)	84%
21	-	-	\$ -	\$ -	\$ -	0%
22	LQG - HW Generator:	-	\$ -	\$ -	\$ -	0%
23	Self-Employed	-	\$ -	\$ 8.14	\$ (8.14)	0%
24	1-4 Employees	-	\$ 6,460.00	\$ 17,674.80	\$ (11,214.80)	37%
25	5-9 Employees	-	\$ 5,355.00	\$ 14,718.00	\$ (9,363.00)	36%
26	10-19 Employees	-	\$ 7,130.00	\$ 13,153.40	\$ (6,023.40)	54%
27	20-49 Employees	-	\$ 2,138.00	\$ 3,252.56	\$ (1,114.56)	66%
28	50-99 Employees	-	\$ 1,427.00	\$ 2,285.29	\$ (858.29)	62%
29	100-499 Employees	-	\$ 2,139.00	\$ 2,944.30	\$ (805.30)	73%
30	over 499 Employees	-	\$ -	\$ 36.27	\$ (36.27)	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
31	-	-	\$ -	\$ -	\$ -	0%
32	RECYCLER:	-	\$ -	\$ -	\$ -	0%
33	General Support and Administration [new category] (OH to all Recycler categories) - annual	-	\$ -	\$ -	\$ -	0%
34	Recycler-Waste Generating:	-	\$ -	\$ -	\$ -	0%
35	Onsite Recycler - Waste Generator	-	\$ -	\$ 4.02	\$ (4.02)	0%
36	1-4 Employees	-	\$ -	\$ 4.39	\$ (4.39)	0%
37	5-9 Employees	-	\$ -	\$ 4.75	\$ (4.75)	0%
38	10-19 Employees	-	\$ -	\$ 5.10	\$ (5.10)	0%
39	20-49 Employees	-	\$ 1,007.00	\$ 546.36	\$ 460.64	184%
40	50-99 Employees	-	\$ -	\$ 5.83	\$ (5.83)	0%
41	100-499 Employees	-	\$ -	\$ 6.19	\$ (6.19)	0%
42	over 499 Employees	-	\$ -	\$ 6.55	\$ (6.55)	0%
43	-	-	\$ -	\$ -	\$ -	0%
44	Recycler-Non-Waste Generating:	-	\$ -	\$ -	\$ -	0%
45	Onsite Recycler - Non-Waste Generator	-	\$ -	\$ 4.02	\$ (4.02)	0%
46	1-4 Employees	-	\$ -	\$ 4.39	\$ (4.39)	0%
47	5-9 Employees	-	\$ -	\$ 4.75	\$ (4.75)	0%
48	10-19 Employees	-	\$ -	\$ 5.10	\$ (5.10)	0%
49	20-49 Employees	-	\$ -	\$ 5.46	\$ (5.46)	0%
50	50-99 Employees	-	\$ -	\$ 5.83	\$ (5.83)	0%
51	100-499 Employees	-	\$ -	\$ 6.19	\$ (6.19)	0%
52	over 499 Employees	-	\$ -	\$ 6.55	\$ (6.55)	0%
53	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
54	Onsite Treatment of Tiered Permit Program:	-	\$ -	\$ -	\$ -	0%
55	General Support and Administration [new category] (OH to all Onsite Treatment of Tiered Permit categories) - annual	-	\$ -	\$ -	\$ -	0%
56	Permit by Rule	-	\$ 3,174.00	\$ 1,665.62	\$ 1,508.38	191%
57	Conditionally Authorized	-	\$ 3,174.00	\$ 1,649.48	\$ 1,524.52	192%
58	Conditionally Exempt (Specific Waste)	-	\$ 126.00	\$ 1,149.20	\$ (1,023.20)	11%
59	Conditionally Exempt (Small Quantity Treatment)	-	\$ 126.00	\$ 1,133.06	\$ (1,007.06)	11%
60	Conditionally Exempt (Commercial Laundry)	-	\$ -	\$ 5.58	\$ (5.58)	0%
61	Conditionally Exempt (Limited)	-	\$ -	\$ 5.50	\$ (5.50)	0%
62	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
63	Underground Storage Tank (existing tanks) - Annual Inspection Fee:	-	\$ -	\$ -	\$ -	0%
64	General Support and Administration [new category] (OH to all UST categories) - annual	-	\$ -	\$ -	\$ -	0%
65	1 container	-	\$ 7,185.00	\$ 32,189.55	\$ (25,004.55)	22%
66	2 container	-	\$ 17,088.00	\$ 58,260.72	\$ (41,172.72)	29%
67	3 container	-	\$ 45,360.00	\$ 122,448.96	\$ (77,088.96)	37%
68	4 container	-	\$ 21,348.00	\$ 52,053.30	\$ (30,705.30)	41%
69	5 container	-	\$ -	\$ 30.15	\$ (30.15)	0%
70	6 container	-	\$ 1,635.00	\$ 3,390.74	\$ (1,755.74)	48%
71	7 container	-	\$ 1,850.00	\$ 3,514.23	\$ (1,664.23)	53%
72	8 container	-	\$ 4,122.00	\$ 7,275.44	\$ (3,153.44)	57%
73	9 container	-	\$ 2,273.00	\$ 3,761.21	\$ (1,488.21)	60%
74	10 container	-	\$ -	\$ 38.85	\$ (38.85)	0%
75	over 10 containers (10 container fee + this fee for each additional tank)	-	\$ -	\$ 1.23	\$ (1.23)	0%
76	VPH (2004) Enhanced Monitoring / Inspection (in addition to base tank fee)	-	\$ -	\$ 3,704.65	\$ (3,704.65)	0%
77	-	-	\$ -	\$ -	\$ -	0%
78	UST Installation, Modification, or Removal:	-	\$ -	\$ -	\$ -	0%
79	New Underground Storage Tank Installation - First Tank	-	\$ 1,893.00	\$ 26,303.13	\$ (24,410.13)	7%
80	New Underground Storage Tank Installation - Each Additional Tank	-	\$ 631.00	\$ 839.72	\$ (208.72)	75%
81	Plan Check - Major UST Modification	-	\$ -	\$ 27.41	\$ (27.41)	0%
82	Plan Check - Minor UST Modification	-	\$ 19,413.00	\$ 35,742.60	\$ (16,329.60)	54%
83	-	-	\$ -	\$ -	\$ -	0%
84	-	-	\$ -	\$ -	\$ -	0%
85	Underground Storage Tank System Closure	-	\$ 4,735.00	\$ 15,806.55	\$ (11,071.55)	30%
86	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
87	State Certified Unified Program Agency (CUPA) Fee:	-	\$ -	\$ -	\$ -	0%
88	General Fee per regulated business under CUPA [state passthrough fees; no cost calcs]	-	\$ -	\$ -	\$ -	0%
89	County CUPA oversight Administrative Fee [state passthrough fees; no cost calcs]	-	\$ -	\$ -	\$ -	0%
90	Discontinued: CERs fee [state passthrough fees; no cost calcs]	-	\$ -	\$ -	\$ -	0%
91	Above Ground Tank, Spill Prevention Control and Countermeasure Program:	-	\$ -	\$ -	\$ -	0%
92	APST EXEMPT FARMS, NURSERY, LOGGING, CONST	-	\$ -	\$ 5.23	\$ (5.23)	0%
93	APST SPCC 1,320 GALLONS-5,000 GALLONS	-	\$ -	\$ 52,955.91	\$ (52,955.91)	0%
94	APST SPCC 5,000 GALLONS-10,000 GALLONS	-	\$ -	\$ 10,681.20	\$ (10,681.20)	0%
95	APST SPCC GREATER THAN 10,000 GALLONS	-	\$ -	\$ 43,759.04	\$ (43,759.04)	0%
96	General Support and Administration (OH to all AGST categories) - annual	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
97	Hazardous Material Business Plan Program:	-	\$ -	\$ -	\$ -	0%
98	General Support and Administration [new category] (OH to all HMBP categories) - annual	-	\$ -	\$ -	\$ -	0%
99	HMBP 1 Chemical [further description pending]	-	\$ -	\$ 5.06	\$ (5.06)	0%
100	HMBP 1-5 TYPES HM, CATEGORY 1	-	\$ 113,950.00	\$ 404,114.40	\$ (290,164.40)	28%
101	HMBP 1-5 TYPES HM, CATEGORY 2	-	\$ 21,148.00	\$ 53,967.52	\$ (32,819.52)	39%
102	HMBP 1-5 TYPES HM, CATEGORY 3	-	\$ 30,872.00	\$ 27,969.08	\$ 2,902.92	110%
103	HMBP 1-5 TYPES HM, CATEGORY 4	-	\$ 60,858.00	\$ 56,682.36	\$ 4,175.64	107%
104	HMBP 1-5 TYPES HM, CATEGORY 5	-	\$ 26,068.00	\$ 17,977.80	\$ 8,090.20	145%
105	HMBP 1-5 TYPES HM, CATEGORY 6	-	\$ 5,907.00	\$ 2,992.80	\$ 2,914.20	197%
106	HMBP 1-5 TYPES HM, CATEGORY 7	-	\$ 2,446.00	\$ 1,055.01	\$ 1,390.99	232%
107	HMBP 1-5 TYPES HM, CATEGORY 8	-	\$ 9,144.00	\$ 3,355.29	\$ 5,788.71	273%
108	-	-	\$ -	\$ -	\$ -	0%
109	HMBP 6-10 TYPES HM, CATEGORY 1	-	\$ 20,900.00	\$ 78,452.52	\$ (57,552.52)	27%
110	HMBP 6-10 TYPES HM, CATEGORY 2	-	\$ 11,247.00	\$ 24,546.98	\$ (13,299.98)	46%
111	HMBP 6-10 TYPES HM, CATEGORY 3	-	\$ 21,284.00	\$ 18,840.59	\$ 2,443.41	113%
112	HMBP 6-10 TYPES HM, CATEGORY 4	-	\$ 15,119.00	\$ 14,933.62	\$ 185.38	101%
113	HMBP 6-10 TYPES HM, CATEGORY 5	-	\$ 24,384.00	\$ 9,561.68	\$ 14,822.32	255%
114	HMBP 6-10 TYPES HM, CATEGORY 6	-	\$ 18,012.00	\$ 2,482.28	\$ 15,529.72	726%
115	HMBP 6-10 TYPES HM, CATEGORY 7	-	\$ -	\$ 12.93	\$ (12.93)	0%
116	HMBP 6-10 TYPES HM, CATEGORY 8	-	\$ 57,500.00	\$ 5,377.92	\$ 52,122.08	1069%
117	-	-	\$ -	\$ -	\$ -	0%
118	HMBP 11-20 TYPES HM, CATEGORY 1	-	\$ 4,070.00	\$ 13,859.23	\$ (9,789.23)	29%
119	HMBP 11-20 TYPES HM, CATEGORY 2	-	\$ 14,490.00	\$ 19,464.90	\$ (4,974.90)	74%
120	HMBP 11-20 TYPES HM, CATEGORY 3	-	\$ 29,840.00	\$ 26,828.00	\$ 3,012.00	111%
121	HMBP 11-20 TYPES HM, CATEGORY 4	-	\$ 1,373.00	\$ 1,384.60	\$ (11.60)	99%
122	HMBP 11-20 TYPES HM, CATEGORY 5	-	\$ 56,680.00	\$ 14,338.10	\$ 42,341.90	395%
123	HMBP 11-20 TYPES HM, CATEGORY 6	-	\$ 45,030.00	\$ 7,412.35	\$ 37,617.65	607%
124	HMBP 11-20 TYPES HM, CATEGORY 7	-	\$ 36,144.00	\$ 4,611.45	\$ 31,532.55	784%
125	HMBP 11-20 TYPES HM, CATEGORY 8	-	\$ 18,013.00	\$ 1,591.28	\$ 16,421.72	1132%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
126	-	-	\$ -	\$ -	\$ -	0%
127	HMBP 21-100 TYPES HM, CATEGORY 1	-	\$ -	\$ 22.37	\$ (22.37)	0%
128	HMBP 21-100 TYPES HM, CATEGORY 2	-	\$ 4,892.00	\$ 4,679.00	\$ 213.00	105%
129	HMBP 21-100 TYPES HM, CATEGORY 3	-	\$ 14,496.00	\$ 7,379.37	\$ 7,116.63	196%
130	HMBP 21-100 TYPES HM, CATEGORY 4	-	\$ -	\$ 25.44	\$ (25.44)	0%
131	HMBP 21-100 TYPES HM, CATEGORY 5	-	\$ 50,519.00	\$ 18,523.75	\$ 31,995.25	273%
132	HMBP 21-100 TYPES HM, CATEGORY 6	-	\$ 91,791.00	\$ 24,736.59	\$ 67,054.41	371%
133	HMBP 21-100 TYPES HM, CATEGORY 7	-	\$ 52,960.00	\$ 11,643.64	\$ 41,316.36	455%
134	HMBP 21-100 TYPES HM, CATEGORY 8	-	\$ 143,144.00	\$ 24,105.28	\$ 119,038.72	594%
135	-	-	\$ -	\$ -	\$ -	0%
136	HMBP>100 types, category 1	-	\$ -	\$ 25.98	\$ (25.98)	0%
137	HMBP>100 types, category 2	-	\$ -	\$ 27.00	\$ (27.00)	0%
138	HMBP>100 types, category 3	-	\$ -	\$ 28.03	\$ (28.03)	0%
139	HMBP>100 types, category 4	-	\$ -	\$ 29.05	\$ (29.05)	0%
140	HMBP>100 types, category 5	-	\$ -	\$ 30.07	\$ (30.07)	0%
141	HMBP>100 types, category 6	-	\$ -	\$ 31.09	\$ (31.09)	0%
142	HMBP>100 types, category 7	-	\$ -	\$ 32.12	\$ (32.12)	0%
143	HMBP>100 types, category 8	-	\$ -	\$ 33.14	\$ (33.14)	0%
144	HMBP>100 types, category 9	-	\$ -	\$ 34.16	\$ (34.16)	0%
145	HMBP>100 types, category 10	-	\$ -	\$ 35.18	\$ (35.18)	0%
146	HMBP>100 types, category 11	-	\$ -	\$ 36.21	\$ (36.21)	0%
147	HMBP>100 types, category 12	-	\$ -	\$ 37.23	\$ (37.23)	0%
148	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
149	California Accidental Release Prevention (CalARP) Program/Risk Management Prevention (RMP) Program:	-	\$ -	\$ -	\$ -	0%
150	General Support and Administration [new category] (OH to all CalARP categories) - annual	-	\$ -	\$ -	\$ -	0%
151	Registration/Filing of Risk Management Plan	-	\$ 12,448.00	\$ 55,520.48	\$ (43,072.48)	22%
152	CalARP "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	\$ 162.00	\$ -	\$ 162.00	0%
153	Outside Consultant Review [pass-through cost - no cost calc in this study]	-	\$ -	\$ -	\$ -	0%
154	Department Review of Consultant Report/Documents [currently 15% of Consultant Cost]	-	\$ -	\$ 34.93	\$ (34.93)	0%
155	CalARP Program Hourly Rate [TEST]	-	\$ -	\$ -	\$ -	0%
156	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
157	General Service Fees:	-	\$ -	\$ -	\$ -	0%
158	Technical review of Environmental Clean-up Efforts ("Deposit Refund") - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	\$ 10,980.36	\$ 13,495.40	\$ (2,515.04)	81%
159	Meth Lab "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	\$ 13,549.68	\$ 17,009.01	\$ (3,459.33)	80%
160	Facility Closure "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	\$ 16,873.92	\$ 20,991.93	\$ (4,118.01)	80%
161	MISCELLANEOUS FEES (No Cost Calculations):	-	\$ -	\$ -	\$ -	0%
162	Document Copy / File Search [CPRA Issues]	-	\$ -	\$ -	\$ -	0%
163	NSF Checks	-	\$ -	\$ -	\$ -	0%
164	Late Payment Penalty (payment after 30 days of invoice or after December 31, whichever is applicable)	-	\$ -	\$ -	\$ -	0%
165	Change of Owner (Initial Owner Requirement) - Notification Failure Penalty	-	\$ -	\$ -	\$ -	0%
166	Change of Owner (New Owner Requirements) - Failure to Obtain Permit Penalty	-	\$ -	\$ -	\$ -	0%
167	Expediting Fee [no cost calculations]	-	\$ -	\$ -	\$ -	0%
168	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
169	FULL COST RECOVERY HOURLY RATES FOR STAFF:	-	\$ -	\$ -	\$ -	0%
170	Supervising Hazardous Materials Specialist (per hour)	-	\$ -	\$ 210.95	\$ (210.95)	0%
171	Senior Hazardous Materials Specialist (per hour)	-	\$ -	\$ 170.37	\$ (170.37)	0%
172	Hazardous Materials Specialist (per hour)	-	\$ -	\$ 141.94	\$ (141.94)	0%
173	Hazardous Materials Technician (per hour)	-	\$ -	\$ 121.47	\$ (121.47)	0%
174	Specialist Clerk 1 (per hour)	-	\$ -	\$ 83.64	\$ (83.64)	0%
175	Standard Hazardous Materials Specialist (blended) Rate (per hour)	-	\$ -	\$ 174.38	\$ (174.38)	0%
176	-	-	\$ -	\$ -	\$ -	0%
177	Standard Re-Check or Re-Inspection Rate for Non-Compliance or Extraordinary Circumstance (per hour) At the Discretion of the Director or Deputy Director	-	\$ -	\$ 164.66	\$ (164.66)	0%
178	Service in Excess of Standards (actual time at staff hourly rates - at the discretion of the Director or Chief)	-	\$ -	\$ -	\$ -	0%
179	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
180	SUPPORT TO OTHER DIVISIONS AND PROGRAMS:	-	\$ -	\$ -	\$ -	0%
181	Support to Vector Control (annual)	-	\$ -	\$ -	\$ -	0%
182	Support to Animal Control (annual)	-	\$ -	\$ -	\$ -	0%
183	Support to EH Operations (annual)	-	\$ -	\$ -	\$ -	0%
184	Support to EH Operations/REHS training (annual)	-	\$ -	\$ -	\$ -	0%
185	Support to Public Health Programs (annual)	-	\$ -	\$ -	\$ -	0%
186	Support to Clean Water Program (annual)	-	\$ -	\$ 387,954.96	\$ (387,954.96)	0%
187	Support to Grants (LOP, Waste Tire) (annual)	-	\$ -	\$ 477,523.70	\$ (477,523.70)	0%
188	Staff Training-county mandated (annual)	-	\$ -	\$ -	\$ -	0%
189	Staff Training-self improvement (annual)	-	\$ -	\$ -	\$ -	0%
190	Staff Training-program mandated (annual)	-	\$ -	\$ -	\$ -	0%
191	Support to Other County Departments and Programs (annual)	-	\$ -	\$ -	\$ -	0%
192	-	-	\$ -	\$ -	\$ -	0%
193	-	-	\$ -	\$ -	\$ -	0%
194	-	-	\$ -	\$ -	\$ -	0%
195	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Full Cost Results (Annual - All Services)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
196	NON-FEE ACTIVITIES:	-	\$ -	\$ -	\$ -	0%
197	Public Information - General / Non-Recoverable (annual)	-	\$ -	\$ 79,257.55	\$ (79,257.55)	0%
198	Septic Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
199	Water Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
200	Solid Waste Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
201	Public Complaint Responses (annual)	-	\$ -	\$ -	\$ -	0%
202	Other Enforcement Activities (annual)	-	\$ -	\$ -	\$ -	0%
203	Haz Mat Spills and Releases Inquiry - non-responsible party identified (annual)	-	\$ -	\$ -	\$ -	0%
204	Illegal Dumping / Disposal Sites / Solid Waste Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
205	On-call (annual)	-	\$ -	\$ -	\$ -	0%
206	Lead Program (annual)	-	\$ -	\$ -	\$ -	0%
207	Housing (annual)	-	\$ -	\$ -	\$ -	0%
208	Illegal Sewage Discharge/ Liquid Waste Code Enforcement (SSO) (annual)	-	\$ -	\$ -	\$ -	0%
209	Illegal Water System / Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
210	Land Use Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
211	Other Non-Fee Activities (annual)	-	\$ -	\$ -	\$ -	0%
	END OF FEE LIST					
TOTALS:			\$ 1,463,224	\$ 2,878,135	\$ (1,414,911)	51%
			Revenue Totals			

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
1	Hazardous Waste Generator:	-	\$ -	\$ -	\$ -	0%
2	General Support and Administration [new category] (OH to all HWG categories) - annual	-	\$ -	\$ -	\$ -	0%
3	Self-Employed Generator	-	\$ 14,832.00	\$ 21,742.08	\$ (6,910.08)	68%
4	Generator 1-4 Employees	-	\$ 156,655.00	\$ 263,267.70	\$ (106,612.70)	60%
5	Generator 5-9 Employees	-	\$ 21,063.00	\$ 37,775.93	\$ (16,712.93)	56%
6	Generator 10-19 Employees	-	\$ 22,103.00	\$ 27,747.79	\$ (5,644.79)	80%
7	Generator 20-49 Employees	-	\$ 10,690.00	\$ 10,372.80	\$ 317.20	103%
8	Generator 50-99 Employees	-	\$ 9,989.00	\$ 9,211.58	\$ 777.42	108%
9	Generator 100-499 Employees	-	\$ 2,139.00	\$ 1,678.98	\$ 460.02	127%
10	Generator over 499 Employees	-	\$ -	\$ -	\$ -	0%
11	Silver-only Hazardous Waste Generator	-	\$ -	\$ -	\$ -	0%
12	RCRA - LQG - HW Generator:	-	\$ -	\$ -	\$ -	0%
13	Self-Employed	-	\$ -	\$ -	\$ -	0%
14	1-4 Employees	-	\$ 918.00	\$ 2,595.51	\$ (1,677.51)	35%
15	5-9 Employees	-	\$ 1,008.00	\$ 2,943.60	\$ (1,935.60)	34%
16	10-19 Employees	-	\$ 1,348.00	\$ 2,630.68	\$ (1,282.68)	51%
17	20-49 Employees	-	\$ -	\$ -	\$ -	0%
18	50-99 Employees	-	\$ 1,347.00	\$ 2,285.29	\$ (938.29)	59%
19	100-499 Employees	-	\$ 2,018.00	\$ 2,944.30	\$ (926.30)	69%
20	over 499 Employees	-	\$ 3,030.00	\$ 3,626.51	\$ (596.51)	84%
21	-	-	\$ -	\$ -	\$ -	0%
22	LQG - HW Generator:	-	\$ -	\$ -	\$ -	0%
23	Self-Employed	-	\$ -	\$ -	\$ -	0%
24	1-4 Employees	-	\$ 6,460.00	\$ 17,674.80	\$ (11,214.80)	37%
25	5-9 Employees	-	\$ 5,355.00	\$ 14,718.00	\$ (9,363.00)	36%
26	10-19 Employees	-	\$ 7,130.00	\$ 13,153.40	\$ (6,023.40)	54%
27	20-49 Employees	-	\$ 2,138.00	\$ 3,252.56	\$ (1,114.56)	66%
28	50-99 Employees	-	\$ 1,427.00	\$ 2,285.29	\$ (858.29)	62%
29	100-499 Employees	-	\$ 2,139.00	\$ 2,944.30	\$ (805.30)	73%
30	over 499 Employees	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
31	-	-	\$ -	\$ -	\$ -	0%
32	RECYCLER:	-	\$ -	\$ -	\$ -	0%
33	General Support and Administration [new category] (OH to all Recycler categories) - annual	-	\$ -	\$ -	\$ -	0%
34	Recycler-Waste Generating:	-	\$ -	\$ -	\$ -	0%
35	Onsite Recycler - Waste Generator	-	\$ -	\$ -	\$ -	0%
36	1-4 Employees	-	\$ -	\$ -	\$ -	0%
37	5-9 Employees	-	\$ -	\$ -	\$ -	0%
38	10-19 Employees	-	\$ -	\$ -	\$ -	0%
39	20-49 Employees	-	\$ 1,007.00	\$ 546.36	\$ 460.64	184%
40	50-99 Employees	-	\$ -	\$ -	\$ -	0%
41	100-499 Employees	-	\$ -	\$ -	\$ -	0%
42	over 499 Employees	-	\$ -	\$ -	\$ -	0%
43	-	-	\$ -	\$ -	\$ -	0%
44	Recycler-Non-Waste Generating:	-	\$ -	\$ -	\$ -	0%
45	Onsite Recycler - Non-Waste Generator	-	\$ -	\$ -	\$ -	0%
46	1-4 Employees	-	\$ -	\$ -	\$ -	0%
47	5-9 Employees	-	\$ -	\$ -	\$ -	0%
48	10-19 Employees	-	\$ -	\$ -	\$ -	0%
49	20-49 Employees	-	\$ -	\$ -	\$ -	0%
50	50-99 Employees	-	\$ -	\$ -	\$ -	0%
51	100-499 Employees	-	\$ -	\$ -	\$ -	0%
52	over 499 Employees	-	\$ -	\$ -	\$ -	0%
53	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
54	Onsite Treatment of Tiered Permit Program:	-	\$ -	\$ -	\$ -	0%
55	General Support and Administration [new category] (OH to all Onsite Treatment of Tiered Permit categories) - annual	-	\$ -	\$ -	\$ -	0%
56	Permit by Rule	-	\$ 3,174.00	\$ 1,665.62	\$ 1,508.38	191%
57	Conditionally Authorized	-	\$ 3,174.00	\$ 1,649.48	\$ 1,524.52	192%
58	Conditionally Exempt (Specific Waste)	-	\$ 126.00	\$ 1,149.20	\$ (1,023.20)	11%
59	Conditionally Exempt (Small Quantity Treatment)	-	\$ 126.00	\$ 1,133.06	\$ (1,007.06)	11%
60	Conditionally Exempt (Commercial Laundry)	-	\$ -	\$ -	\$ -	0%
61	Conditionally Exempt (Limited)	-	\$ -	\$ -	\$ -	0%
62	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
63	Underground Storage Tank (existing tanks) - Annual Inspection Fee:	-	\$ -	\$ -	\$ -	0%
64	General Support and Administration [new category] (OH to all UST categories) - annual	-	\$ -	\$ -	\$ -	0%
65	1 container	-	\$ 7,185.00	\$ 32,189.55	\$ (25,004.55)	22%
66	2 container	-	\$ 17,088.00	\$ 58,260.72	\$ (41,172.72)	29%
67	3 container	-	\$ 45,360.00	\$ 122,448.96	\$ (77,088.96)	37%
68	4 container	-	\$ 21,348.00	\$ 52,053.30	\$ (30,705.30)	41%
69	5 container	-	\$ -	\$ -	\$ -	0%
70	6 container	-	\$ 1,635.00	\$ 3,390.74	\$ (1,755.74)	48%
71	7 container	-	\$ 1,850.00	\$ 3,514.23	\$ (1,664.23)	53%
72	8 container	-	\$ 4,122.00	\$ 7,275.44	\$ (3,153.44)	57%
73	9 container	-	\$ 2,273.00	\$ 3,761.21	\$ (1,488.21)	60%
74	10 container	-	\$ -	\$ -	\$ -	0%
75	over 10 containers (10 container fee + this fee for each additional tank)	-	\$ -	\$ -	\$ -	0%
76	VPH (2004) Enhanced Monitoring / Inspection (in addition to base tank fee)	-	\$ -	\$ 3,704.65	\$ (3,704.65)	0%
77	-	-	\$ -	\$ -	\$ -	0%
78	UST Installation, Modification, or Removal:	-	\$ -	\$ -	\$ -	0%
79	New Underground Storage Tank Installation - First Tank	-	\$ 1,893.00	\$ 26,303.13	\$ (24,410.13)	7%
80	New Underground Storage Tank Installation - Each Additional Tank	-	\$ 631.00	\$ 839.72	\$ (208.72)	75%
81	Plan Check - Major UST Modification	-	\$ -	\$ -	\$ -	0%
82	Plan Check - Minor UST Modification	-	\$ 19,413.00	\$ 35,742.60	\$ (16,329.60)	54%
83	-	-	\$ -	\$ -	\$ -	0%
84	-	-	\$ -	\$ -	\$ -	0%
85	Underground Storage Tank System Closure	-	\$ 4,735.00	\$ 15,806.55	\$ (11,071.55)	30%
86	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
87	State Certified Unified Program Agency (CUPA) Fee:	-	\$ -	\$ -	\$ -	0%
88	General Fee per regulated business under CUPA [state passthrough fees; no cost calcs]	-	\$ -	\$ -	\$ -	0%
89	County CUPA oversight Administrative Fee [state passthrough fees; no cost calcs]	-	\$ -	\$ -	\$ -	0%
90	Discontinued: CERs fee [state passthrough fees; no cost calcs]	-	\$ -	\$ -	\$ -	0%
91	Above Ground Tank, Spill Prevention Control and Countermeasure Program:	-	\$ -	\$ -	\$ -	0%
92	APST EXEMPT FARMS, NURSERY, LOGGING, CONST	-	\$ -	\$ -	\$ -	0%
93	APST SPCC 1,320 GALLONS-5,000 GALLONS	-	\$ -	\$ 52,955.91	\$ (52,955.91)	0%
94	APST SPCC 5,000 GALLONS-10,000 GALLONS	-	\$ -	\$ 10,681.20	\$ (10,681.20)	0%
95	APST SPCC GREATER THAN 10,000 GALLONS	-	\$ -	\$ 43,759.04	\$ (43,759.04)	0%
96	General Support and Administration (OH to all AGST categories) - annual	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
97	Hazardous Material Business Plan Program:	-	\$ -	\$ -	\$ -	0%
98	General Support and Administration [new category] (OH to all HMBP categories) - annual	-	\$ -	\$ -	\$ -	0%
99	HMBP 1 Chemical [further description pending]	-	\$ -	\$ -	\$ -	0%
100	HMBP 1-5 TYPES HM, CATEGORY 1	-	\$ 113,950.00	\$ 404,114.40	\$ (290,164.40)	28%
101	HMBP 1-5 TYPES HM, CATEGORY 2	-	\$ 21,148.00	\$ 53,967.52	\$ (32,819.52)	39%
102	HMBP 1-5 TYPES HM, CATEGORY 3	-	\$ 30,872.00	\$ 27,969.08	\$ 2,902.92	110%
103	HMBP 1-5 TYPES HM, CATEGORY 4	-	\$ 60,858.00	\$ 56,682.36	\$ 4,175.64	107%
104	HMBP 1-5 TYPES HM, CATEGORY 5	-	\$ 26,068.00	\$ 17,977.80	\$ 8,090.20	145%
105	HMBP 1-5 TYPES HM, CATEGORY 6	-	\$ 5,907.00	\$ 2,992.80	\$ 2,914.20	197%
106	HMBP 1-5 TYPES HM, CATEGORY 7	-	\$ 2,446.00	\$ 1,055.01	\$ 1,390.99	232%
107	HMBP 1-5 TYPES HM, CATEGORY 8	-	\$ 9,144.00	\$ 3,355.29	\$ 5,788.71	273%
108	-	-	\$ -	\$ -	\$ -	0%
109	HMBP 6-10 TYPES HM, CATEGORY 1	-	\$ 20,900.00	\$ 78,452.52	\$ (57,552.52)	27%
110	HMBP 6-10 TYPES HM, CATEGORY 2	-	\$ 11,247.00	\$ 24,546.98	\$ (13,299.98)	46%
111	HMBP 6-10 TYPES HM, CATEGORY 3	-	\$ 21,284.00	\$ 18,840.59	\$ 2,443.41	113%
112	HMBP 6-10 TYPES HM, CATEGORY 4	-	\$ 15,119.00	\$ 14,933.62	\$ 185.38	101%
113	HMBP 6-10 TYPES HM, CATEGORY 5	-	\$ 24,384.00	\$ 9,561.68	\$ 14,822.32	255%
114	HMBP 6-10 TYPES HM, CATEGORY 6	-	\$ 18,012.00	\$ 2,482.28	\$ 15,529.72	726%
115	HMBP 6-10 TYPES HM, CATEGORY 7	-	\$ -	\$ -	\$ -	0%
116	HMBP 6-10 TYPES HM, CATEGORY 8	-	\$ 57,500.00	\$ 5,377.92	\$ 52,122.08	1069%
117	-	-	\$ -	\$ -	\$ -	0%
118	HMBP 11-20 TYPES HM, CATEGORY 1	-	\$ 4,070.00	\$ 13,859.23	\$ (9,789.23)	29%
119	HMBP 11-20 TYPES HM, CATEGORY 2	-	\$ 14,490.00	\$ 19,464.90	\$ (4,974.90)	74%
120	HMBP 11-20 TYPES HM, CATEGORY 3	-	\$ 29,840.00	\$ 26,828.00	\$ 3,012.00	111%
121	HMBP 11-20 TYPES HM, CATEGORY 4	-	\$ 1,373.00	\$ 1,384.60	\$ (11.60)	99%
122	HMBP 11-20 TYPES HM, CATEGORY 5	-	\$ 56,680.00	\$ 14,338.10	\$ 42,341.90	395%
123	HMBP 11-20 TYPES HM, CATEGORY 6	-	\$ 45,030.00	\$ 7,412.35	\$ 37,617.65	607%
124	HMBP 11-20 TYPES HM, CATEGORY 7	-	\$ 36,144.00	\$ 4,611.45	\$ 31,532.55	784%
125	HMBP 11-20 TYPES HM, CATEGORY 8	-	\$ 18,013.00	\$ 1,591.28	\$ 16,421.72	1132%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
126	-	-	\$ -	\$ -	\$ -	0%
127	HMBP 21-100 TYPES HM, CATEGORY 1	-	\$ -	\$ -	\$ -	0%
128	HMBP 21-100 TYPES HM, CATEGORY 2	-	\$ 4,892.00	\$ 4,679.00	\$ 213.00	105%
129	HMBP 21-100 TYPES HM, CATEGORY 3	-	\$ 14,496.00	\$ 7,379.37	\$ 7,116.63	196%
130	HMBP 21-100 TYPES HM, CATEGORY 4	-	\$ -	\$ -	\$ -	0%
131	HMBP 21-100 TYPES HM, CATEGORY 5	-	\$ 50,519.00	\$ 18,523.75	\$ 31,995.25	273%
132	HMBP 21-100 TYPES HM, CATEGORY 6	-	\$ 91,791.00	\$ 24,736.59	\$ 67,054.41	371%
133	HMBP 21-100 TYPES HM, CATEGORY 7	-	\$ 52,960.00	\$ 11,643.64	\$ 41,316.36	455%
134	HMBP 21-100 TYPES HM, CATEGORY 8	-	\$ 143,144.00	\$ 24,105.28	\$ 119,038.72	594%
135	-	-	\$ -	\$ -	\$ -	0%
136	HMBP>100 types, category 1	-	\$ -	\$ -	\$ -	0%
137	HMBP>100 types, category 2	-	\$ -	\$ -	\$ -	0%
138	HMBP>100 types, category 3	-	\$ -	\$ -	\$ -	0%
139	HMBP>100 types, category 4	-	\$ -	\$ -	\$ -	0%
140	HMBP>100 types, category 5	-	\$ -	\$ -	\$ -	0%
141	HMBP>100 types, category 6	-	\$ -	\$ -	\$ -	0%
142	HMBP>100 types, category 7	-	\$ -	\$ -	\$ -	0%
143	HMBP>100 types, category 8	-	\$ -	\$ -	\$ -	0%
144	HMBP>100 types, category 9	-	\$ -	\$ -	\$ -	0%
145	HMBP>100 types, category 10	-	\$ -	\$ -	\$ -	0%
146	HMBP>100 types, category 11	-	\$ -	\$ -	\$ -	0%
147	HMBP>100 types, category 12	-	\$ -	\$ -	\$ -	0%
148	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
149	California Accidental Release Prevention (CalARP) Program/Risk Management Prevention (RMP) Program:	-	\$ -	\$ -	\$ -	0%
150	General Support and Administration [new category] (OH to all CalARP categories) - annual	-	\$ -	\$ -	\$ -	0%
151	Registration/Filing of Risk Management Plan	-	\$ 12,448.00	\$ 55,520.48	\$ (43,072.48)	22%
152	CalARP "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	\$ 162.00	\$ -	\$ 162.00	0%
153	Outside Consultant Review [pass-through cost - no cost calc in this study]	-	\$ -	\$ -	\$ -	0%
154	Department Review of Consultant Report/Documents [currently 15% of Consultant Cost]	-	\$ -	\$ -	\$ -	0%
155	CalARP Program Hourly Rate [TEST]	-	\$ -	\$ -	\$ -	0%
156	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
157	General Service Fees:	-	\$ -	\$ -	\$ -	0%
158	Technical review of Environmental Clean-up Efforts ("Deposit Refund") - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	\$ 10,980.36	\$ 13,495.40	\$ (2,515.04)	81%
159	Meth Lab "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	\$ 13,549.68	\$ 17,009.01	\$ (3,459.33)	80%
160	Facility Closure "Deposit Refund" - Hourly Rates with Deposit [The calculated "fee" represents the annual cost of the service for all projects.]	-	\$ 16,873.92	\$ 20,991.93	\$ (4,118.01)	80%
161	MISCELLANEOUS FEES (No Cost Calculations):	-	\$ -	\$ -	\$ -	0%
162	Document Copy / File Search [CPRA Issues]	-	\$ -	\$ -	\$ -	0%
163	NSF Checks	-	\$ -	\$ -	\$ -	0%
164	Late Payment Penalty (payment after 30 days of invoice or after December 31, whichever is applicable)	-	\$ -	\$ -	\$ -	0%
165	Change of Owner (Initial Owner Requirement) - Notification Failure Penalty	-	\$ -	\$ -	\$ -	0%
166	Change of Owner (New Owner Requirements) - Failure to Obtain Permit Penalty	-	\$ -	\$ -	\$ -	0%
167	Expediting Fee [no cost calculations]	-	\$ -	\$ -	\$ -	0%
168	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
169	FULL COST RECOVERY HOURLY RATES FOR STAFF:	-	\$ -	\$ -	\$ -	0%
170	Supervising Hazardous Materials Specialist (per hour)	-	\$ -	\$ -	\$ -	0%
171	Senior Hazardous Materials Specialist (per hour)	-	\$ -	\$ -	\$ -	0%
172	Hazardous Materials Specialist (per hour)	-	\$ -	\$ -	\$ -	0%
173	Hazardous Materials Technician (per hour)	-	\$ -	\$ -	\$ -	0%
174	Specialist Clerk 1 (per hour)	-	\$ -	\$ -	\$ -	0%
175	Standard Hazardous Materials Specialist (blended) Rate (per hour)	-	\$ -	\$ -	\$ -	0%
176	-	-	\$ -	\$ -	\$ -	0%
177	Standard Re-Check or Re-Inspection Rate for Non-Compliance or Extraordinary Circumstance (per hour) At the Discretion of the Director or Deputy Director	-	\$ -	\$ -	\$ -	0%
178	Service in Excess of Standards (actual time at staff hourly rates - at the discretion of the Director or Chief)	-	\$ -	\$ -	\$ -	0%
179	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
180	SUPPORT TO OTHER DIVISIONS AND PROGRAMS:	-	\$ -	\$ -	\$ -	0%
181	Support to Vector Control (annual)	-	\$ -	\$ -	\$ -	0%
182	Support to Animal Control (annual)	-	\$ -	\$ -	\$ -	0%
183	Support to EH Operations (annual)	-	\$ -	\$ -	\$ -	0%
184	Support to EH Operations/REHS training (annual)	-	\$ -	\$ -	\$ -	0%
185	Support to Public Health Programs (annual)	-	\$ -	\$ -	\$ -	0%
186	Support to Clean Water Program (annual)	-	\$ -	\$ -	\$ -	0%
187	Support to Grants (LOP, Waste Tire) (annual)	-	\$ -	\$ -	\$ -	0%
188	Staff Training-county mandated (annual)	-	\$ -	\$ -	\$ -	0%
189	Staff Training-self improvement (annual)	-	\$ -	\$ -	\$ -	0%
190	Staff Training-program mandated (annual)	-	\$ -	\$ -	\$ -	0%
191	Support to Other County Departments and Programs (annual)	-	\$ -	\$ -	\$ -	0%
192	-	-	\$ -	\$ -	\$ -	0%
193	-	-	\$ -	\$ -	\$ -	0%
194	-	-	\$ -	\$ -	\$ -	0%
195	-	-	\$ -	\$ -	\$ -	0%

County of Alameda
 2014 COST OF SERVICE (FEE) STUDY
 FINAL RESULTS

Environmental Health Department: HAZARDOUS MATERIALS (CUPA)

RESULTS ANALYSIS

Fee Service Information			Potential Revenue Results (Fee Services Only)			
Fee #	Fee Title	Type / Description	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Annual Revenue Surplus / (Subsidy)	Full Cost Recovery Rate
196	NON-FEE ACTIVITIES:	-	\$ -	\$ -	\$ -	0%
197	Public Information - General / Non-Recoverable (annual)	-	\$ -	\$ -	\$ -	0%
198	Septic Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
199	Water Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
200	Solid Waste Public Information - Pre-Project Support (annual)	-	\$ -	\$ -	\$ -	0%
201	Public Complaint Responses (annual)	-	\$ -	\$ -	\$ -	0%
202	Other Enforcement Activities (annual)	-	\$ -	\$ -	\$ -	0%
203	Haz Mat Spills and Releases Inquiry - non-responsible party identified (annual)	-	\$ -	\$ -	\$ -	0%
204	Illegal Dumping / Disposal Sites / Solid Waste Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
205	On-call (annual)	-	\$ -	\$ -	\$ -	0%
206	Lead Program (annual)	-	\$ -	\$ -	\$ -	0%
207	Housing (annual)	-	\$ -	\$ -	\$ -	0%
208	Illegal Sewage Discharge/ Liquid Waste Code Enforcement (SSO) (annual)	-	\$ -	\$ -	\$ -	0%
209	Illegal Water System / Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
210	Land Use Code Enforcement (annual)	-	\$ -	\$ -	\$ -	0%
211	Other Non-Fee Activities (annual)	-	\$ -	\$ -	\$ -	0%
	END OF FEE LIST					
TOTALS:			\$ 1,463,224	\$ 1,931,566	\$ (468,342)	76%
			Revenue Totals			